

*Significant Features
of Fiscal Federalism*

Volume 2

Revenues and Expenditures

1993



Advisory Commission
on Intergovernmental Relations
September 1993 M-185-II

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acir

Advisory Commission
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400 North Capitol Street, NW, Ste. 299
Washington, DC 20001-1511
(202) 624-5849

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444 North Capitol Street, NW, Ste. 229
Washington, DC 20001
(202) 624-5382

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(202) 395-3090

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Notes

—represents zero

< rounds to zero

* rounds to 100%

† less than \$1 per capita

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 municipality.

The numbers are mostly:
in thousands—add 000 (\$1,200 = \$1,200,000 or \$1.2 million) or
in millions—add 000,000 (\$1,200 = \$1,200,000,000 or \$1.2 billion)

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California	212	Idaho	220
Colorado	213	Illinois	221
Connecticut	214	Indiana	222

Iowa	223	North Carolina	241
Kansas	224	North Dakota	242
Kentucky	225	Ohio	243
Louisiana	226	Oklahoma	244
Maine	227	Oregon	245
Maryland	228	Pennsylvania	246
Massachusetts	229	Rhode Island	247
Michigan	230	South Carolina	248
Minnesota	231	South Dakota	249
Mississippi	232	Tennessee	250
Missouri	233	Texas	251
Montana	234	Utah	252
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Introduction

This volume of *Significant Features of Fiscal Federalism* continues ACIR's responsibility to provide current and historical information about the financial workings of the U.S. federal system. For over three decades, the Commission has published information about changes in government tax rates and revenue shifts in intergovernmental fiscal relationships, the types and costs of government services and which governments provide them, and the economic and demographic changes that affect government operations.

Government finances are complex, and can be viewed from a variety of perspectives. For this reason, *Significant Features of Fiscal Federalism* contains 11 separate sections. The information is derived from several different sources, including, principally, the Bureau of the Census and the Bureau of Economic Analysis in the U.S. Department of Commerce, and the U.S. Office of Management and Budget. While *Significant Features* is designed to answer the most commonly asked questions about government finances, it is not possible to include all the information

available from these sources. Additional information may be obtained from the reports of these sources.

Changes

This year, some tables have been simplified, others have been standardized, and redundant information has been deleted.

The tables on international finances have been deleted, as have a few other tables for which updated information is not available.

A new feature highlights six overview tables that may be of particular interest. This is for the benefit of readers who do not want to examine all the tables, but want a quick look at the types of information that is included. These tables will be in a separate section at the beginning of the report.

The historical tables, except for a few that contain long series, show five-year intervals from 1965 to 1985, and then each year from 1985 to 1991. When the data are from the Census of Governments, the years in which the census was performed must be used. The standardizing has resulted in the elimination of some years from the historical series.

Changes in Trends

The early 1990s have been a period of significant change in some government finance trends. This volume of *Significant Features* highlights those developments through 1991, and in some cases for 1992. While some of the changes occurred because of the national recession of 1990-91, others appear to be the result of changes in policy. A few of the more important new developments contained in this report are reviewed below, together with some speculation about causes of the changes.

Federal Grants

After experiencing a downward trend from 1978 to 1990, federal grants to state and local governments as a percentage of state and local spending started an upward surge in 1990 that has continued through 1992 (see Figure 1). This trend is attributable directly to Medicaid grants, which rose more than 25 percent in 1991 and 1992. But the total increases of all other grants exceeded 8 percent in both years, rates more than double the inflation rate (see

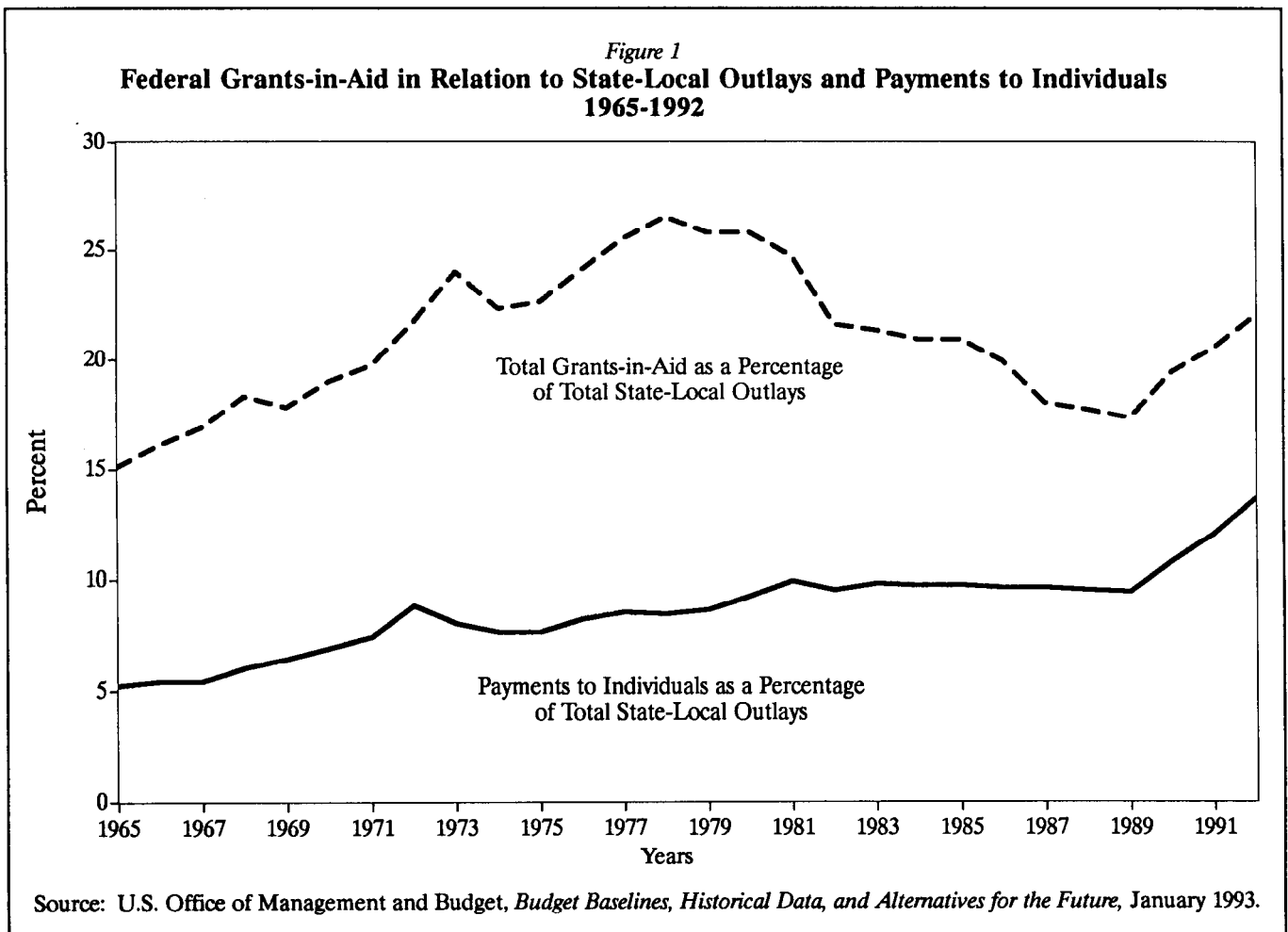
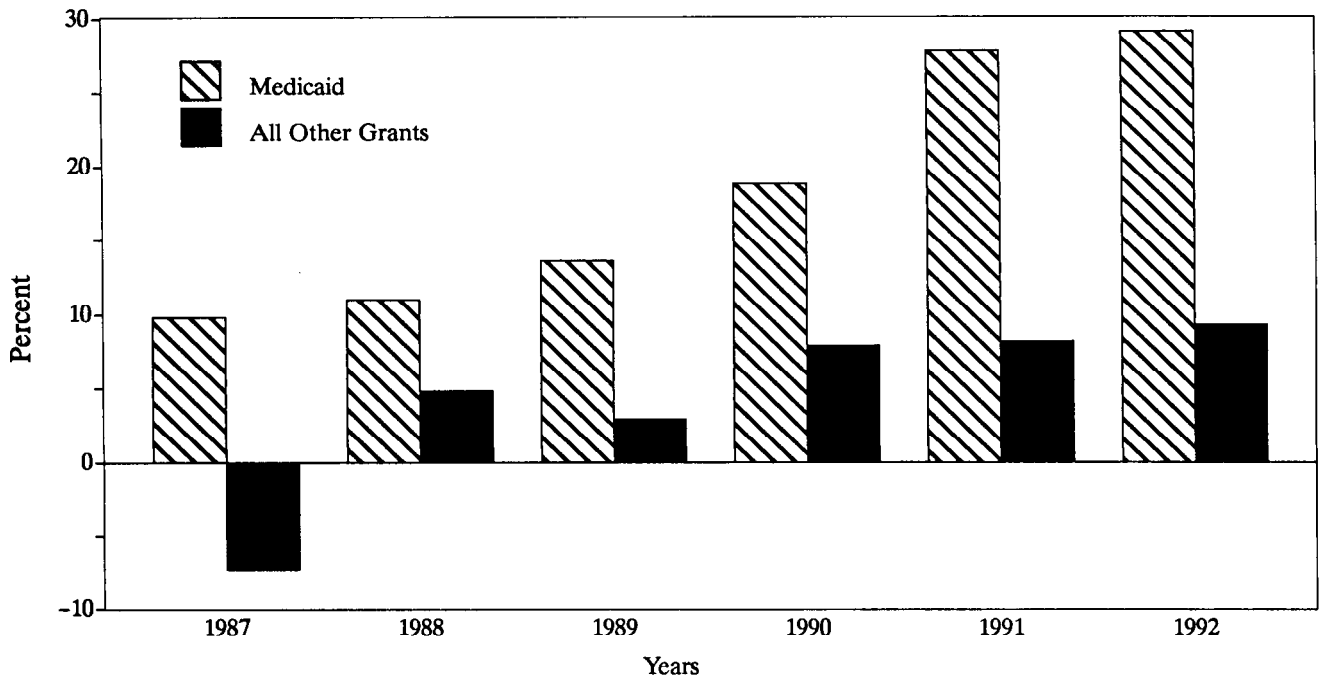
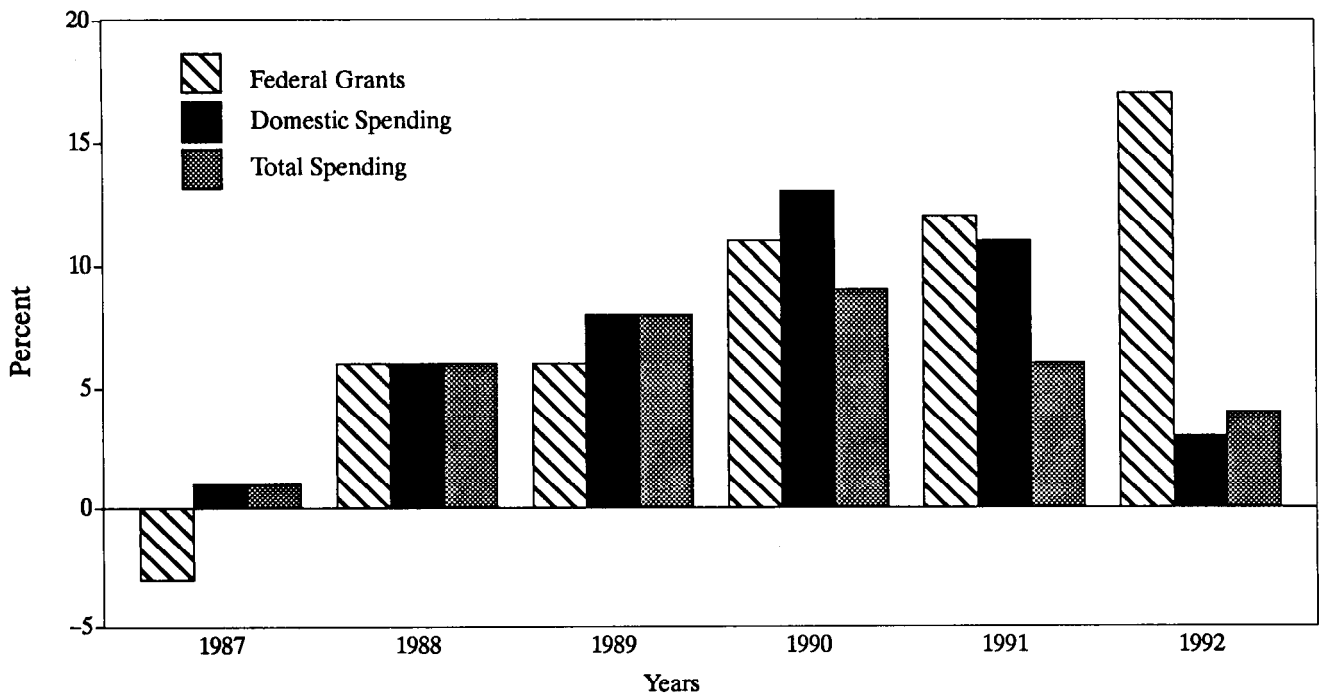


Figure 2
**Medicaid Grants and All Other Grants, Percentage Change
 1986-1992**



Source: U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future*, January 1993.

Figure 3
**Federal Spending, Percentage Change, Selected Categories
 1986-1992**



Source: U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future*, January 1993.

Figure 2). In part, the increases came about because more eligible recipients were receiving benefits as a result of the recession, but there also were other causes. Medicaid benefits were expanded and states enacted provider taxes and other devices to maximize their Medicaid grants.

In any event, the resulting rate of growth in federal grants for 1991 and 1992 exceeded the rate of growth in total federal spending and domestic federal spending (see Figure 3).

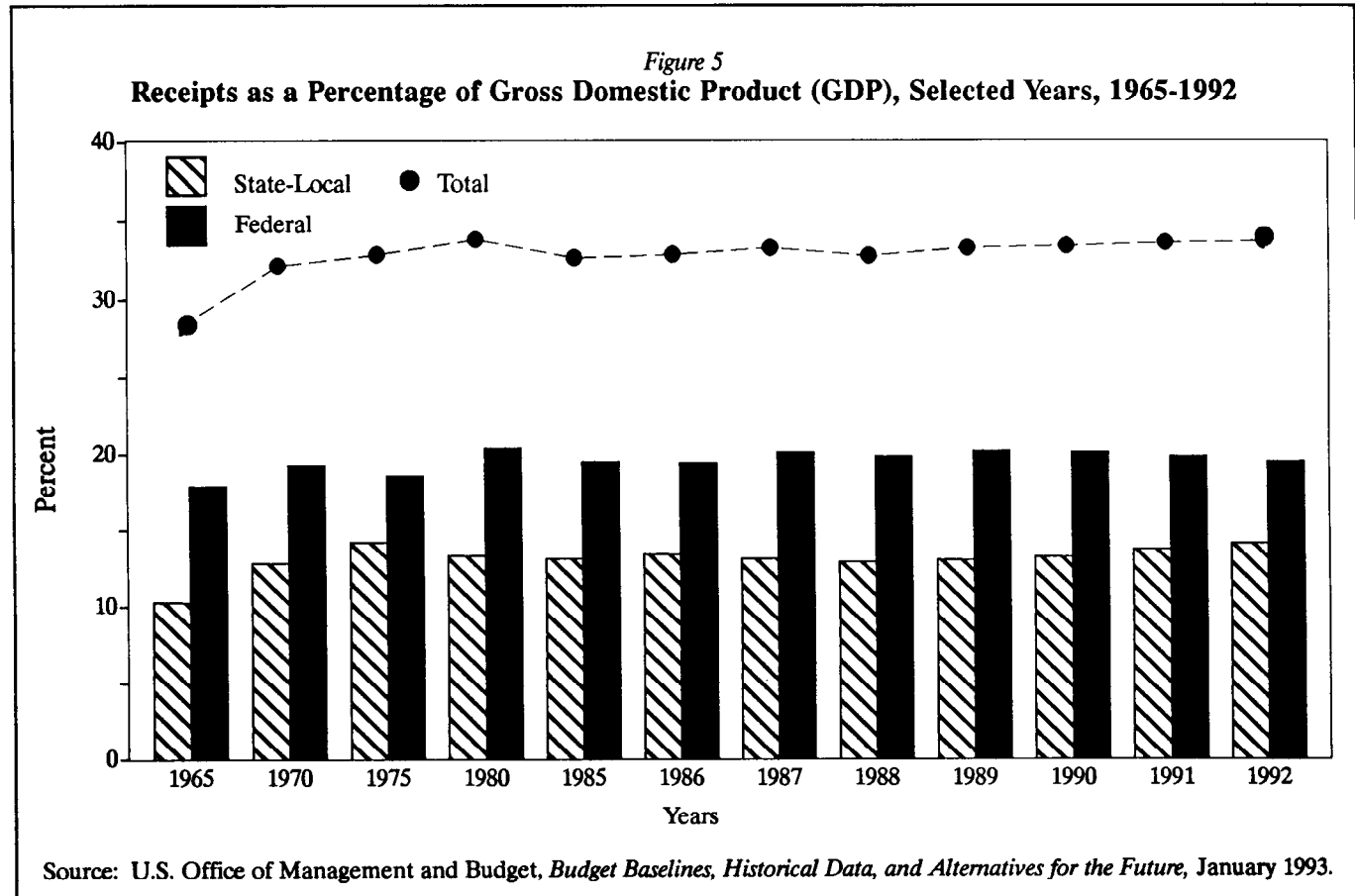
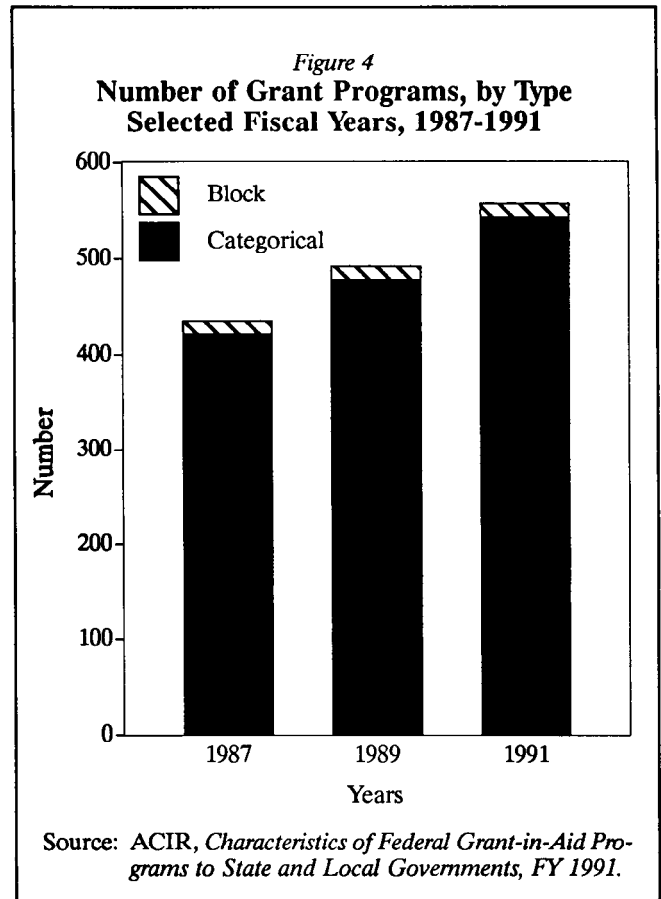
A further indication of the resurgence of federal grants was an increase in the number of grant programs from 492 in 1989 to 557 in 1991 (see Figure 4).

Government Revenues

A trend that is notable because it has not changed is the stable percentage of government revenues as a percentage of Gross Domestic Product (GDP). Federal receipts declined a little in the early 1990s, probably because of the recession. State and local receipts, however, increased by an approximate offsetting amount, in part as a result of tax rate increases needed to balance their budgets (see Figure 5).

Local property taxes have been an important element in government revenue trends. From 1980 to 1990, local property taxes increased 128 percent, and this trend continued despite the recession, with an 8 percent increase from 1990 to 1991.

In contrast, the trend in state lottery revenues took a sharp downward turn. The 2.5 percent increase in 1991



lottery revenues was below the rate of inflation and below the annual increases in recent years, despite one new state lottery and new games in some states (see Figure 6).

The average annual percentage increases in tax revenues by type of government followed a somewhat unusual pattern in 1990 and 1991. The federal government revenue increases were lowest, only 1.5 percent in 1991. The local government increase was highest in both years, at 9.0 percent in 1990 and 6.8 percent in 1991. State results were in the middle, with a 3.4 percent increase in 1991. The differences in growth rates reflect the differences in government reliance on taxes sensitive to changes in the economy. The federal income tax and state income and sales taxes were down because of the recession. Favorable local results were the result of local governments' dependence on the stable property tax and user fees.

Government Spending

State expenditures for intergovernmental aid as a percentage of total spending declined to 33.6 percent in 1991, the lowest percentage since 1969. State spending on higher education also was the lowest (11.8 percent) since 1966. The clear gainer, and apparent cause of these declines, was welfare spending, including Medicaid, which went from 16.4 percent of all state spending in 1990 to 18.0 percent in 1991.

Total state and local expenditures continued to far exceed receipts in the 1990s, when measured on a national income accounts basis. Excluding social insurance funds, spending exceeded receipts by \$32.9 billion in 1990, \$43.1 billion in 1991, and \$42.1 billion in 1992. This compares

with differences of \$14.7 billion in 1987, \$18.4 billion in 1988, and \$17.5 billion in 1989. While this experience is apparently related to the recession, it is surprising that the 1991 and 1992 results show no signs of improvement despite the economic recovery in progress in those years.

Public Employment

The most significant development in public employment may be what did not happen. State and local government employment continued to increase in 1990 and 1991, despite the recession. This contrasts with the 1981-82 recession, when these governments had declines in employment (see Figure 7).

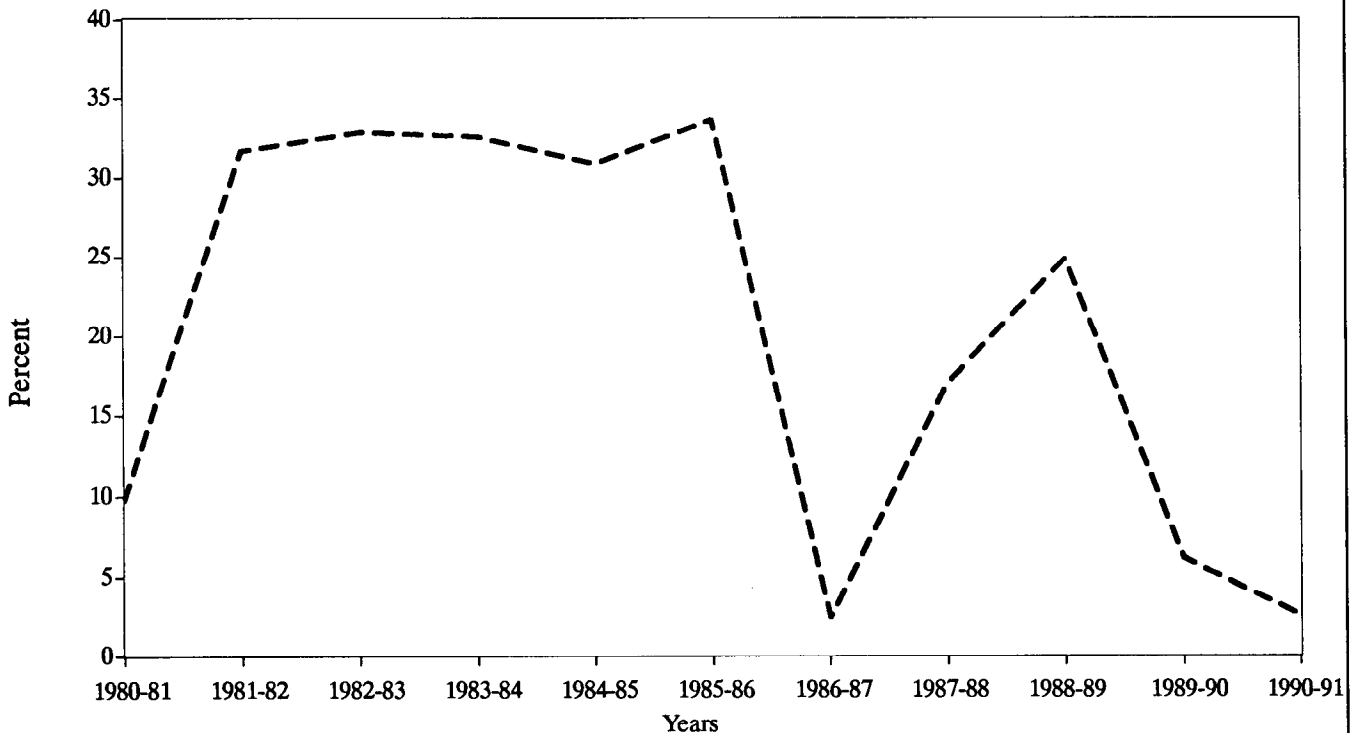
Federal civilian employment, in contrast, declined in 1990 and 1991, just as it did in 1981 and 1982.

Government Debt

Total indebtedness for all governments continued its rapid increase in 1991, and represented over 81 percent of GDP (see Figure 8). This compares to just 46 percent as recently as 1980. The bulk of the increase was caused by an almost doubling of the federal percentage from 34 percent of GDP in 1980 to 65 percent in 1991 (see Figure 9).

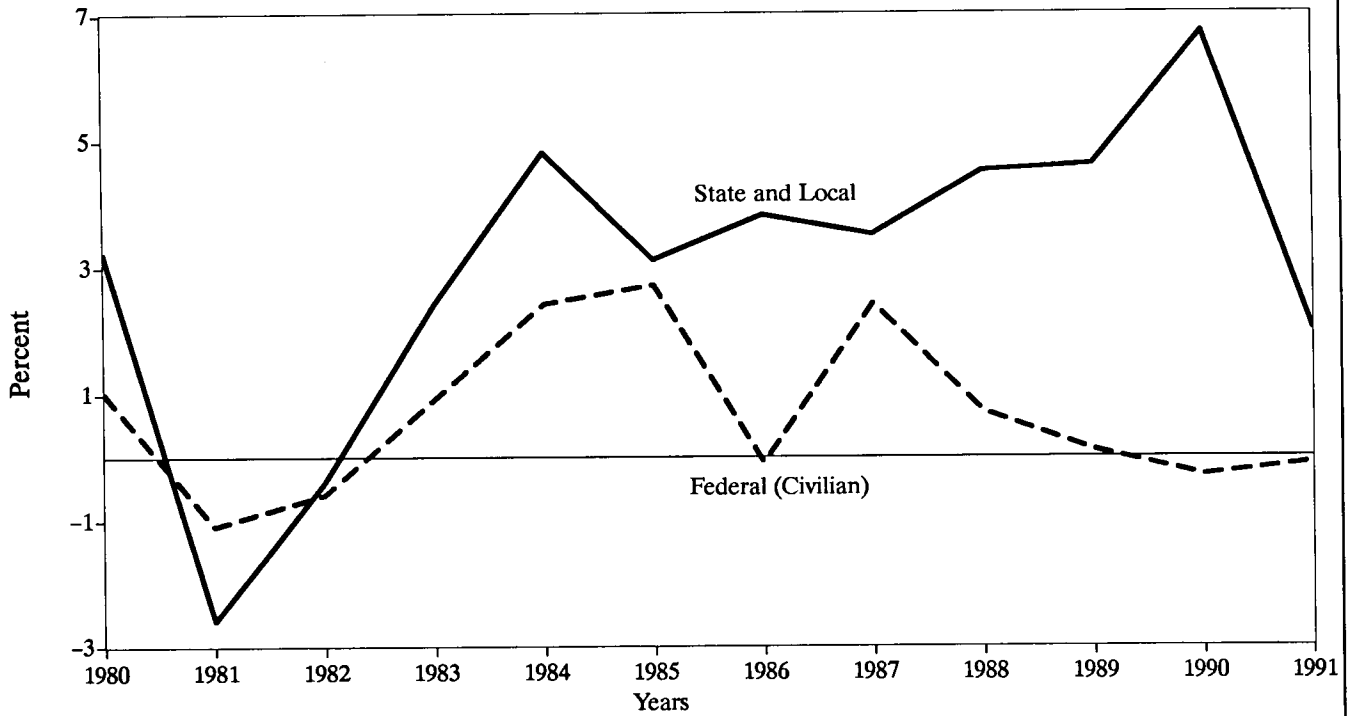
State and local debt as a percentage of GDP also increased substantially. Local debt increased from 7.9 percent in 1980 to 10.1 percent in 1991, while state debt increased from 4.5 percent to 6.1 percent. Although much of the state and local debt increase occurred in the early part of the 1980s, both reached new peaks in 1991 after some slight declines in the late 1980s.

Figure 6
Net Proceeds of State Lotteries, Annual Percentage Change, 1980-1991



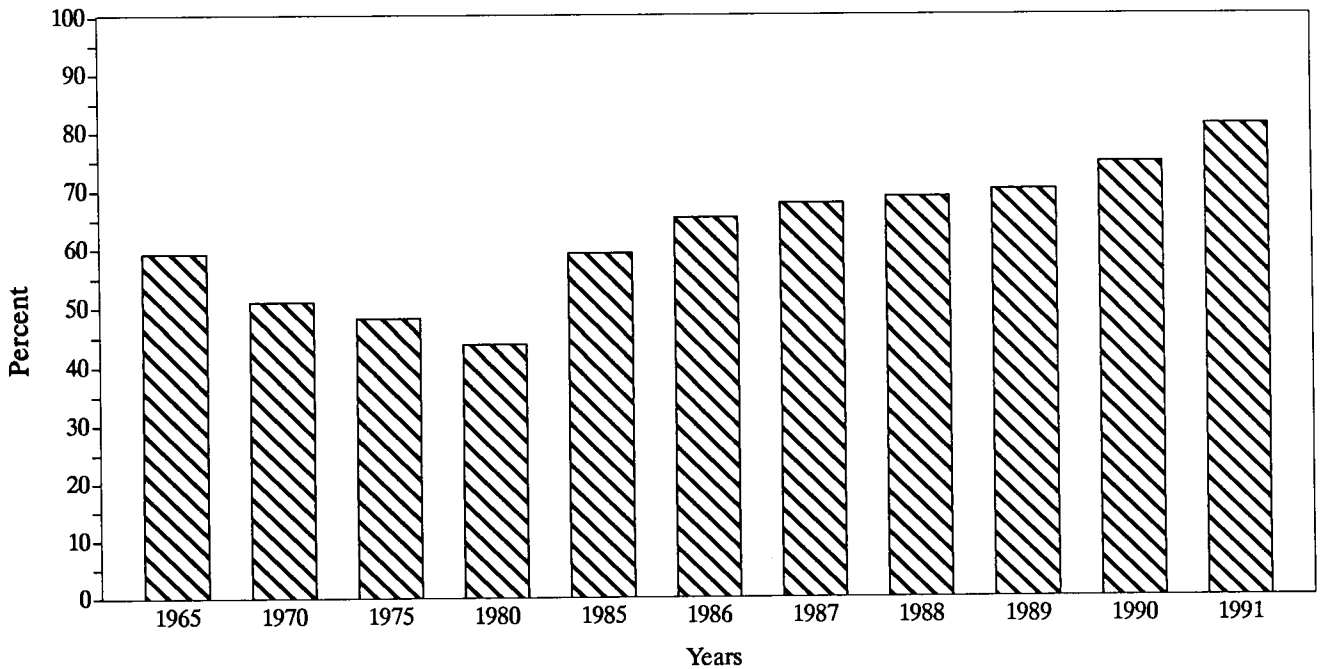
Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]*.

Figure 7
Public Employment, Annual Percentage Change, 1980-1991



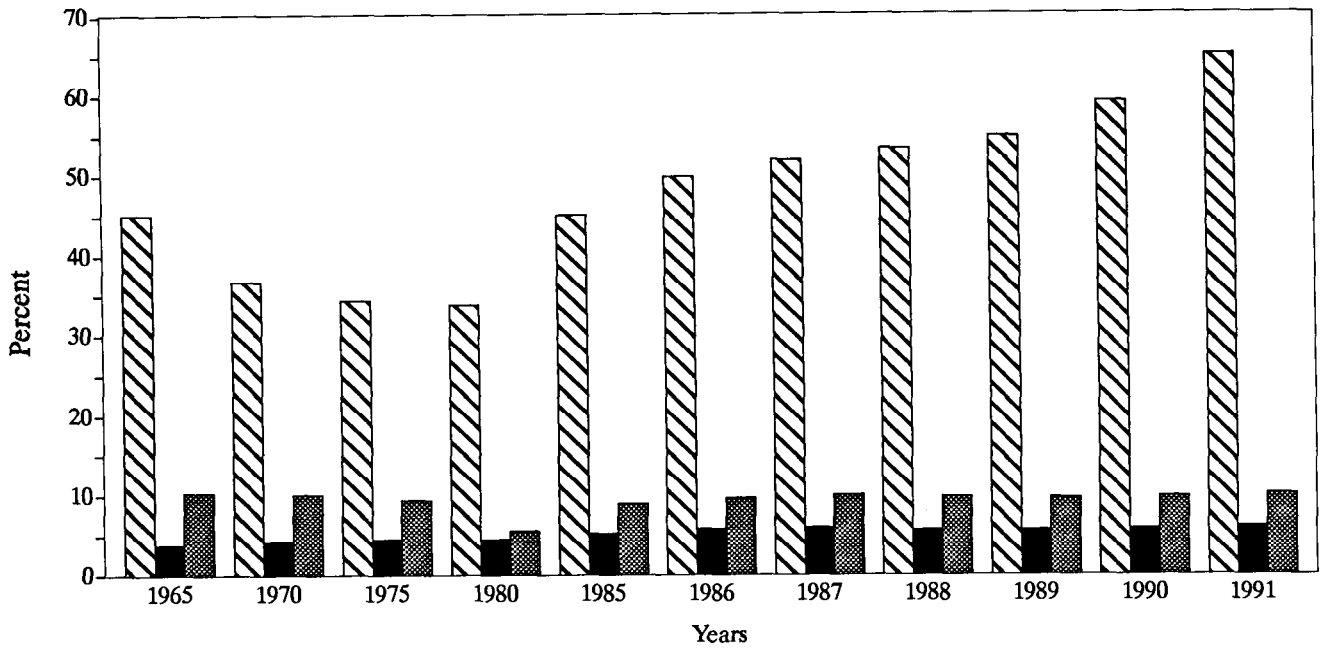
Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment: [year]*.

Figure 8
All Government Debt as a Percentage of Gross Domestic Product (GDP)
Selected Years, 1965-1991



Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]*, and Bureau of Economic Analysis, *Survey of Current Business* and *The National Income and Product Accounts of the United States, 1929-88*.

Figure 9
Federal, State, and Local Debt as a Percentage of Gross Domestic Product (GDP)
Selected Years, 1965-1991



Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]*, and Bureau of Economic Analysis, *Survey of Current Business* and *The National Income and Product Accounts of the United States, 1929-88*.

Highlights

Significant Features of Fiscal Federalism contains a wealth of information about government finances. For the reader who wants just a sampling of the types of data provided, this new section contains six overview tables to show the depth and diversity of the information. (These tables do not provide a complete overview of the contents of the book.)

The six tables included in the section and why they were selected are as follows:

Table A—Selected National Indicators, Selected Years 1929-1992

This table provides an historic picture of the development of the national economy from 1929 to 1992. This offers a basis for putting government finances in perspective.

Table B—Major Revenues and Expenditures of U.S. Governments and Percentage Change, 1990-1991

This table summarizes the revenues and expenditures of all governments and compares the changes from 1990 to 1991.

Table C—Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays, and Gross Domestic Product, 1955-1993

Federal grants-in-aid to state and local governments

are compared to several different measures to show trends over time. These grants are a key component of the intergovernmental finance system.

Table D—State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1991

The importance of state grants to local governments, especially in some functional areas, is often overlooked in government finance. This table provides a picture of trends from 1954 through 1991.

Table E—Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1991

The distribution of public employment between types of governments and the year-to-year changes show trends in government expansions and contractions. These data illustrate that not all governments increase in size every year, at least not in employment.

Table F—Federal, State, and Local Debt, Selected Years 1929-1991

Total debt of all governments continues to grow, but as this table shows, the trend has been for the state and local share to decline while the federal portion increases.

Table A
Selected National Indicators, Selected Years 1929-1992

Years	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (1987 dollars)	Constant ² (1987 dollars)					
1929	103.9	835.5	n.a.	n.a.	84.0	491.2	692	5,564	12.4	-	17.1	-	121,767
1939	91.3	844.0	n.a.	n.a.	72.0	518.0	550	5,084	10.8	(1.4)	13.9	-2.1	130,880
1949	260.4	1,300.9	n.a.	n.a.	206.0	865.5	1383	6,909	20.0	6.3	23.8	5.5	149,188
1950	288.3	1,416.2	n.a.	n.a.	228.0	946.1	1504	7,388	20.4	1.7	24.1	1.3	152,271
1951	333.4	1,559.4	n.a.	n.a.	257.0	988.5	1662	7,774	21.4	5.0	26.0	7.9	154,878
1952	351.6	1,618.7	n.a.	n.a.	274.0	1,034.0	1744	8,029	21.7	1.6	26.5	1.9	157,553
1953	371.6	1,684.4	n.a.	n.a.	291.0	1,089.9	1821	8,254	22.1	1.6	26.7	0.8	160,184
1954	372.5	1,662.8	n.a.	n.a.	293.0	1,089.2	1804	8,053	22.4	1.5	26.9	0.7	163,026
1955	405.9	1,751.9	n.a.	n.a.	314.0	1,171.6	1901	8,205	23.2	3.4	26.8	-0.4	165,931
1956	428.2	1,789.0	n.a.	n.a.	337.0	1,239.0	2005	8,377	23.9	3.3	27.2	1.5	168,903
1957	451	1,819.5	n.a.	n.a.	356.0	1,266.9	2080	8,391	24.8	3.6	28.1	3.3	171,984
1958	456.8	1,805.7	n.a.	n.a.	367.0	1,269.9	2108	8,333	25.3	2.1	28.9	2.8	174,882
1959	497.0	1,939.6	494.2	1,928.8	391.2	1,344.3	2,205	8,173	25.6	1.2	29.1	0.7	177,380
1960	516.6	1,982.8	513.4	1,970.8	409.2	1,382.4	2,265	8,251	26.0	1.6	29.6	1.7	180,671
1961	535.4	2,037.1	531.8	2,023.8	426.5	1,426.4	2,322	8,369	26.3	1.2	29.9	1.0	183,691
1962	575.8	2,143.3	571.6	2,128.1	453.4	1,501.3	2,431	8,625	26.9	2.3	30.2	1.0	186,538
1963	607.7	2,231.8	603.1	2,215.6	476.4	1,556.9	2,517	8,792	27.2	1.1	30.6	1.3	189,242
1964	653.0	2,358.1	648.0	2,340.6	510.7	1,647.4	2,661	9,145	27.7	1.8	31.0	1.3	191,889
1965	708.1	2,488.9	702.7	2,470.5	552.9	1,755.2	2,846	9,581	28.4	2.5	31.5	1.6	194,303
1966	774.9	2,633.2	769.8	2,616.2	601.7	1,857.1	3,061	10,006	29.4	3.5	32.4	2.9	196,560
1967	819.8	2,702.6	814.3	2,685.2	646.5	1,935.6	3,253	10,364	30.3	3.1	33.4	3.1	198,712
1968	895.5	2,815.6	889.3	2,796.9	709.9	2,039.9	3,537	10,804	31.8	5.0	34.8	4.2	200,706
1969	965.6	2,890.9	959.5	2,873.0	773.7	2,108.2	3,817	11,200	33.4	5.0	36.7	5.5	202,677
1970	1,017.1	2,891.5	1,010.7	2,873.9	831.0	2,141.8	4,053	11,366	35.2	5.4	38.8	5.7	205,052
1971	1,104.9	2,975.9	1,097.2	2,955.9	893.5	2,206.2	4,303	11,512	37.1	5.4	40.5	4.4	207,661
1972	1,215.7	3,128.8	1,207.0	3,107.1	980.5	2,345.7	4,671	12,036	38.8	4.6	41.8	3.2	209,896
1973	1,362.3	3,298.6	1,349.6	3,268.6	1,098.7	2,474.5	5,185	12,630	41.3	6.4	44.4	6.2	211,909
1974	1,474.3	3,282.4	1,458.6	3,248.1	1,205.7	2,445.6	5,638	12,481	44.9	8.7	49.3	11.0	213,854
1975	1,599.1	3,247.6	1,585.9	3,221.7	1,307.3	2,429.9	6,053	12,388	49.2	9.6	53.8	9.1	215,973
1976	1,785.5	3,412.2	1,768.4	3,380.8	1,446.3	2,541.8	6,633	12,809	52.3	6.3	56.9	5.8	218,035
1977	1,994.6	3,569.0	1,974.1	3,533.3	1,601.3	2,642.4	7,271	13,130	55.9	6.9	60.6	6.5	220,239
1978	2,254.5	3,739.0	2,232.7	3,703.5	1,807.9	2,772.9	8,122	13,669	60.3	7.9	65.2	7.6	222,585
1979	2,520.8	3,845.3	2,488.6	3,796.8	2,033.1	2,800.4	9,034	13,967	65.5	8.6	72.6	11.3	225,055

Table A (cont.)
Selected National Indicators, Selected Years 1929-1992

Years	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current	Constant ² (1987 dollars)					
1980	2,742.1	3,823.4	2,708.0	3,776.3	2,265.4	2,749.3	9,948	13,925	71.7	9.5	82.4	13.5	227,726
1981	3,063.8	3,884.4	3,030.6	3,843.1	2,534.7	2,788.4	11,022	14,171	78.9	10.0	90.9	10.3	229,966
1982	3,179.8	3,796.1	3,149.6	3,760.3	2,690.9	2,788.5	11,589	14,092	83.8	6.2	96.5	6.2	232,188
1983	3,434.4	3,939.6	3,405.0	3,906.3	2,862.5	2,874.0	12,217	14,176	87.2	4.1	99.6	3.2	234,307
1984	3,801.5	4,174.5	3,777.2	4,148.5	3,154.6	3,036.2	13,347	14,898	91.0	4.4	103.9	4.3	236,348
1985	4,053.6	4,295.0	4,038.7	4,279.8	3,379.8	3,141.1	14,173	15,229	94.4	3.7	107.6	3.6	238,466
1986	4,277.7	4,413.5	4,268.6	4,404.5	3,590.4	3,275.9	14,920	15,541	96.9	2.6	109.6	1.9	240,651
1987	4,544.5	4,544.5	4,539.9	4,539.9	3,802.0	3,346.8	15,659	15,659	100.0	3.2	113.6	3.6	242,804
1988	4,908.2	4,726.3	4,900.4	4,718.6	4,075.9	3,445.4	16,635	15,960	103.9	3.9	118.3	4.1	245,021
1989	5,266.8	4,852.7	5,250.8	4,838.0	4,380.3	3,532.5	17,709	16,203	108.5	4.4	124.0	4.8	247,342
1990	5,542.9	4,895.9	5,522.2	4,877.5	4,664.2	3,568.6	18,662	16,232	113.2	4.3	130.7	5.4	249,924
1991 ^r	5,694.9	4,836.4	5,667.5	4,821.0	4,828.3	3,545.0	19,108	15,928	117.8	4.1	136.2	4.2	252,688
1992 ^p	5,961.9	4,932.8	5,950.7	4,922.6	5,058.1	3,605.2	19,804	16,024	120.9	2.6	140.3	3.0	255,414

- represents zero

^p preliminary

^r revised

¹ Deflated by GNP and GDP Implicit Price Deflator.

² Deflated by Consumer Price Index (CPI-U).

³ Prior to 1959, GNP Implicit Price Deflator is given.

⁴ Data beginning with 1978 are for all urban consumers (CPI-U); 1982-84 = 100. Earlier data are for urban wage earners and clerical workers. Data beginning with 1983 include a rental equivalence measure for homeowners' costs.

⁵ Beginning with 1940, population includes military personnel overseas.

Source: *Economic Report of the President*, February 1993; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1993.

Table B
Major Revenues and Expenditures of Governments and Percentage Change, 1990-1991
(in billions)

	1990	1991	Percentage Change
All Government Revenues	\$2,047	\$2,124	3.8%
Income and Payroll Taxes	934	956	2.4
Sales Tax	232	244	5.2
Property Tax	156	168	7.7
Corporation Income Tax	117	120	2.6
Other	608	636	4.6
All Government Expenditures	2,219	2,381	7.3
Social Insurance Benefits	454	494	8.8
Defense	344	366	6.4
Education	305	331	8.5
Interest	237	247	4.2
Welfare	141	168	19.1
Other	738	775	5.0
Federal Government Revenues	\$1,155	\$1,201	4.0%
Income and Payroll Taxes	838	856	2.1
Corporation Income Tax	93	98	5.4
Other	224	247	10.3
Federal Government Expenditures	1,393	1,481	6.3
Social Insurance Benefits	391	420	7.4
Defense	344	366	6.4
Interest	188	195	3.7
State and Local Grants	147	160	8.8
Other	323	340	5.3
State Government Revenues	\$632	\$660	4.4%
Sales Tax	147	154	4.8
Federal Grants	118	135	14.4
Individual Income Tax	96	99	3.1
Other	271	272	0.4
State Government Expenditures	572	629	10.0
Grants to Local Governments	175	187	6.9
Welfare	83	100	20.5
Higher Education	61	66	8.2
Other	253	276	9.1
Local Government Revenues	\$580	\$612	5.5%
State and Federal Aid	191	202	5.8
Property Tax	150	162	8.0
Sales Tax	31	32	3.2
Other	208	216	3.8
Local Government Expenditures	581	623	7.2
Education	200	216	8.0
Health and Hospitals	39	43	10.3
Police	26	28	7.7
Other	316	336	6.3

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

Table C
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product
1955-1993
 (billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					<i>Exhibits:</i>			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of			Federal Grants Constant Dollars (1987 dollars)	Percent Real Increase or Decrease (-)	Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product	Amount		Amount ^f	Percent of Total Grants ^f
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$15.3	4.1%	\$1.6	50.0%
1956	3.6	15.6	10.4	5.0	0.9	16.7	9.2	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	17.7	6.0	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	21.0	18.6	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.4	27.1	29.0	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	29.1	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	29.4	1.0	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	32.2	9.5	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	34.0	5.6	3.3	38.0
1964	10.2	17.4	15.4	8.6	1.6	39.7	16.8	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	41.8	5.3	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	48.5	16.0	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	55.3	14.0	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	64.3	16.3	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	65.8	2.3	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	73.6	11.9	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	80.2	9.0	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	92.8	15.7	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	107.3	15.6	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	102.3	-4.7	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	105.4	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	116.1	10.2	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.6	124.3	7.1	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	131.4	5.7	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	128.1	-2.5	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.5	127.6	-0.4	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	121.5	-4.8	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	106.5	-12.3	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	107.0	0.5	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	108.4	1.3	45.4	46.5
1985	105.9	8.5	20.9	11.2	2.7	113.0	4.2	49.4	46.6
1986	112.4	6.1	19.9	11.3	2.7	115.9	2.6	54.2	48.3
1987	108.4	-3.6	18.0	10.8	2.7	108.4	-6.5	57.8	53.3
1988	115.3	6.4	17.7	10.8	2.4	110.8	2.2	62.4	54.1
1989	122.0	5.7	17.3	10.7	2.4	112.2	1.3	67.4	55.2
1990	135.4	11.0	19.4	10.8	2.5	119.7	6.7	77.1	57.0
1991 ^r	154.6	14.2	20.5	11.7	2.7	130.9	9.4	90.7	58.7
1992 ^r	178.3	15.3	22.0	12.9	3.0	147.2	12.5	110.0	61.7
1993 ^e	203.7	14.2	n.a.	13.8	3.3	163.2	10.9	126.3	62.0

n.a. — not available

^r revised

^e OMB estimate

Note: The number of federal grant programs funded was 132 in 1960, 379 in 1967, 426 in 1975, 404 in 1984, and 557 in 1992.

¹ For 1955-1976, fiscal years ending June 30; 1977 and later, fiscal 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.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future*, January 1993; ACIR, *Characteristics of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1991; Intergovernmental Perspective*, Summer 1993, p. 30.

Table D
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1991
(millions)

Fiscal Year	Total	Annual Percentage Change	General Support	Education	Highways	Public Welfare	Other ¹
1954	\$ 5,679		\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	5.8 ²	1,053	7,664	1,524	2,108	619
1965	14,174	9.3	1,102	8,351	1,630	2,436	654
1966	16,928	19.4	1,361	10,177	1,725	2,882	783
1967	19,056	12.6	1,585	11,845	1,861	2,897	868
1968	21,950	15.2	1,993	13,321	2,029	3,527	1,079
1969	24,779	13.0	2,135	14,858	2,109	4,402	1,275
1970	28,893	15.3	2,958	17,085	2,439	5,003	1,408
1971	32,640	13.8	3,258	19,292	2,507	5,760	1,823
1972	36,759	12.6	3,752	21,195	2,633	6,944	2,235
1973	40,822	11.1	4,280	23,316	2,953	7,532	2,742
1974	45,600	12.3	4,805	27,107	3,211	7,369	3,108
1975	51,004	12.0	5,129	31,110	3,225	7,136	4,404
1976	56,678	10.6	5,674	34,084	3,241	8,307	5,372
1977	61,084	12.3	6,373	36,975	3,631	8,756	5,349
1978	65,815	7.0	6,819	40,125	3,821	8,586	6,464
1979	74,461	20.6	8,224	46,196	4,149	8,667	7,225
1980	82,758	10.2	8,644	52,688	4,383	9,241	7,802
1981	91,307	10.3	9,570	57,257	4,751	11,026	8,703
1982	96,950	6.2	10,044	60,684	5,028	11,965	9,229
1983	99,544	2.7	10,364	63,118	5,277	11,342	9,443
1984	106,651	7.1	10,745	67,485	5,687	11,924	10,810
1985	119,608	12.1	12,320	74,937	6,019	12,673	13,659
1986	129,860	8.6	13,384	81,930	6,470	14,214	13,862
1987	138,970	7.0	14,245	88,253	6,785	17,331	12,356
1988	149,009	7.2	14,897	95,391	6,949	17,665	14,107
1989	165,415	11.0	15,750	104,601	7,376	19,614	18,074
1990	175,028	5.8	16,565	109,438	7,784	21,635	19,605
1991	186,469	6.5	16,977	116,109	8,126	24,341	20,916

¹ Includes health, transit subsidies, sewerage, corrections, housing and community development, and other.

² Average annual change from 1954 to 1964.

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

Table E
Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1991

Year	Number (thousands)					Annual Percentage Change ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local
1929	3,355	600	255	600	1,900						100.0%	17.9%	7.6%	17.9%	56.6%
1939	4,534	1,100	334	700	2,400	3.1	6.2	2.7	1.6	2.4%	100.0	24.3	7.4	15.4	52.9
1944	17,989	3,365	11,452	700	2,472	31.7	25.1	102.8	<	0.6	100.0	18.7	63.7	3.9	13.7
1949	7,818	2,047	1,615	1,037	3,119	-15.4	-9.5	-32.4	8.2	4.8	100.0	26.2	20.7	13.3	39.9
1952	10,740	2,583	3,636	1,060	3,461	11.2	8.1	31.1	0.7	3.5	100.0	24.1	33.9	9.9	32.2
1954	10,534	2,373	3,302	1,149	3,710	-1.0	-4.2	-4.7	4.1	3.5	100.0	22.5	31.3	10.9	35.2
1957	10,842	2,439	2,796	1,300	4,307	1.0	0.9	-5.4	4.2	5.1	100.0	22.5	25.8	12.0	39.7
1959 ²	10,991	2,399	2,504	1,454	4,634	0.7	-0.8	-5.4	5.8	3.7	100.0	21.8	22.8	13.2	40.2
1964	12,750	2,528	2,686	1,873	5,663	3.0	1.1	1.4	5.2	4.1	100.0	19.8	21.1	14.7	44.4
1965	13,243	2,588	2,654	2,028	5,973	3.9	2.4	-1.2	8.3	5.5	100.0	19.5	20.0	15.3	45.1
1970	16,093	2,881	3,065	2,755	7,392	4.0	2.2	2.9	6.3	4.4	100.0	17.9	19.0	17.1	45.9
1971	16,029	2,872	2,713	2,832	7,612	-0.4	-0.3	-11.5	2.8	3.0	100.0	17.9	16.9	17.7	47.5
1972	16,081	2,795	2,322	2,957	8,007	0.3	-2.7	-14.4	4.4	5.2	100.0	17.4	14.4	18.4	49.8
1973	16,390	2,786	2,252	3,013	8,339	1.9	-0.3	-3.0	1.9	4.1	100.0	17.0	13.7	18.4	50.9
1974	16,790	2,874	2,162	3,155	8,599	2.4	3.2	-4.0	4.7	3.1	100.0	17.1	12.9	18.8	51.2
1975	17,102	2,890	2,128	3,271	8,813	1.9	0.6	-1.6	3.7	2.5	100.0	16.9	12.4	19.1	51.5
1976	17,094	2,843	2,082	3,343	8,826	-0.0	-1.6	-2.2	2.2	0.1	100.0	16.6	12.2	19.6	51.6
1977	17,534	2,848	2,075	3,491	9,120	2.6	0.2	-0.3	4.4	3.3	100.0	16.2	11.8	19.9	52.0
1978	17,690	2,885	2,062	3,539	9,204	0.9	1.3	-0.6	1.4	0.9	100.0	16.3	11.7	20.0	52.0
1979	17,998	2,869	2,027	3,699	9,403	1.7	-0.6	-1.7	4.5	2.2	100.0	15.9	11.3	20.6	52.2
1980	18,264	2,898	2,051	3,753	9,562	1.5	1.0	1.2	1.5	1.7	100.0	15.9	11.2	20.5	52.4
1981	18,051	2,865	2,083	3,726	9,377	-1.2	-1.1	1.6	-0.7	-1.9	100.0	15.9	11.5	20.6	51.9
1982	17,970	2,848	2,109	3,764	9,249	-0.4	-0.6	1.2	1.0	-1.4	100.0	15.8	11.7	20.9	51.5
1983	18,157	2,874	2,123	3,816	9,344	1.0	0.9	0.7	1.4	1.0	100.0	15.8	11.7	21.0	51.5
1984	18,573	2,942	2,138	3,898	9,595	2.3	2.4	0.7	2.1	2.7	100.0	15.8	11.5	21.0	51.7
1985	18,841	3,021	2,151	3,984	9,685	1.4	2.7	0.6	2.2	0.9	100.0	16.0	11.4	21.1	51.4
1986	19,102	3,019	2,169	4,068	9,846	1.4	-0.1	0.8	2.1	1.7	100.0	15.8	11.4	21.3	51.5
1987	19,456	3,091	2,174	4,115	10,076	1.9	2.4	0.2	1.2	2.3	100.0	15.9	11.2	21.2	51.8
1988	19,726	3,112	2,138	4,236	10,240	1.4	0.7	-1.7	2.9	1.6	100.0	15.8	10.8	21.5	51.9
1989	20,009	3,114	2,130	4,365	10,400	1.4	0.1	-0.4	3.0	1.6	100.0	15.6	10.6	21.8	52.0
1990	20,412	3,105	2,044	4,503	10,760	2.0	-0.3	-4.0	3.2	3.5	100.0	15.2	10.0	22.1	52.7
1991	20,540	3,103	1,986	4,521	10,930	0.6	-0.1	-2.8	0.4	1.6	100.0	15.1	9.7	22.0	53.2

< rounds to zero

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

² First year for which figures include Alaska and Hawaii.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Public Employment: [year]*; *Statistical Abstract of the United States 1992*; and *Historical Statistics of the United States, Colonial Times to 1970*.

Table F
Federal, State, and Local Debt, Selected Years 1929-1991

Fiscal Year	Amount (billions of current dollars)				As a Percentage of GDP				Percentage Distribution			
	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local
1929	\$33.4	\$16.9	\$2.3	\$14.2	32.1%	16.3%	2.2%	13.7%	100.0%	50.6%	6.9%	42.5%
1939	60.5	40.4	3.5	16.6	66.3	44.2	3.8	18.2	100.0	66.8	5.8	27.4
1949	273.7	252.8	4.0	16.9	105.1	97.1	1.5	6.5	100.0	92.4	1.5	6.2
1954	309.7	270.8	9.6	29.3	83.1	72.7	2.6	7.9	100.0	87.4	3.1	9.5
1959	348.8	284.7	16.9	47.2	70.4	57.4	3.4	9.5	100.0	81.6	4.8	13.5
1964	409.0	316.8	25.0	67.2	62.9	48.8	3.8	10.3	100.0	77.5	6.1	16.4
1965	416.8	317.3	27.0	72.5	59.3	45.2	3.8	10.3	100.0	76.1	6.5	17.4
1970	514.5	370.9	42.0	101.6	50.9	36.7	4.2	10.1	100.0	72.1	8.2	19.7
1975	765.3	544.1	72.1	149.1	48.3	34.3	4.5	9.4	100.0	71.1	9.4	19.5
1980	1,249.9	914.3	122.0	213.6	46.2	33.8	4.5	7.9	100.0	73.1	9.8	17.1
1985	2,398.8	1,827.5	211.9	359.4	59.4	45.2	5.2	8.9	100.0	76.2	8.8	15.0
1986	2,788.4	2,129.5	247.7	411.2	65.3	49.9	5.8	9.6	100.0	76.4	8.9	14.7
1987	3,072.7	2,354.1	265.7	452.9	67.7	51.9	5.9	10.0	100.0	76.6	8.6	14.7
1988	3,369.6	2,614.6	276.8	478.2	68.8	53.4	5.6	9.8	100.0	77.6	8.2	14.2
1989	3,679.5	2,881.1	295.5	502.9	70.1	54.9	5.6	9.6	100.0	78.3	8.0	13.7
1990	4,126.7	3,266.1	318.3	542.3	74.7	59.1	5.8	9.8	100.0	79.1	7.7	13.1
1991	4,598.9	3,683.1	345.6	570.2	81.1	65.0	6.1	10.1	100.0	80.1	7.5	12.4

Note: Figures include debt amounts held in government accounts.

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 judgments, mortgages, and revenue bonds.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*. GDP from Table A.

Technical Notes

Readers are urged to review these technical notes before using the data in the tables. In compiling this book, great care has been taken to present the information in a manner that is conceptually correct and factually accurate. Properly used and explained, the data provide 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 revenues,” “general revenues,” and “own-source revenues” will permit the reader to use the most appropriate number. The glossary in the back of the book can aid in the proper use and interpretation of the data.

Learn the table 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 the 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 infor-

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

Organization of the Report

This volume proceeds from the overview to the specific. Historical information is presented throughout, as are calculations of revenues and expenditures on a per capita basis and as a percentage of personal income.

This report is divided into nine sections. The first section includes demographic and economic indicators and base information for the population and personal income numbers used to calculate later tables. The following section examines aggregate trend data based on national income statistics and the federal budget.

Intergovernmental revenues and expenditures between federal, state, and local governments are contained in the next section. Thereafter, several sections present revenues and expenditures from Census reports aggregated for all governments and separately for state and local governments.

Total public employment and debt by type of government are contained in following sections. Special tables on Medicaid are shown in a separate section.

The report concludes with sections ranking each state’s revenues and expenditures, measured on both a per capita basis and as a percentage of personal income, and with individual state fiscal profiles.

How the Data Sources Differ

As noted above, *Significant Features* relies primarily 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, 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 Domestic Product (GDP). The ba-

sis 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, 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 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.) See Appendix Table 1 for details on differences between Census and NIPA figures for state and local government. Appendix Table 2 shows the differences between federal government expenditures in the budget of the U.S. Government and the National Income and Product Accounts.

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.

NIPA figures on state and local government "receipts" and "expenditures" are based primarily on Census data, but with the following adjustment:

1. Census statistics include, on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commer-

cial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.

2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by state and local governments. In national income accounts, interest received is deducted from interest paid, and only the net interest paid is included in government expenditures.
3. In Census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of state and local governments, while in national income accounts they are treated in the federal government sector.
4. Census figures include as revenue amounts from sales of real property, and as expenditure, capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In Census data, employer contributions by state and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions and excluded from revenue and expenditure totals. In national income accounts, such "government contributions to self-administered social insurance funds" are included in revenues and expenditures as supplements to wage and salary payments.

The classifications used by Census for reporting state and local finance data will differ in several respects from the classifications used in the state and local financial reports. Whereas state and local reports 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 bureau conducts a census of governments to collect data for all governmental units (86,692 in 1992).

Economy and Population

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 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 stationed out of the country). For interstate tax comparisons, *Significant Features* uses resident population.

The total U.S. population differs between Table 1 and Table 2. In Table 1, the U.S. population of 252.7 million in 1991 is the total, which includes military personnel stationed abroad. In the state-by-state tables, the population breakdown is for the resident population, which was 252.2 million in 1991.

The personal income numbers also differ. The per-

sonal income level shown for the United States in Table 1 is derived as the sum of the state estimates, which omits the earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad temporarily by private U.S. firms. Table 3 shows total U.S. personal income.

Other commonly used measures of the economy are Gross Domestic Product (GDP) and Gross National Product (GNP). Both are measures of U.S. production. GNP is the market value of the goods and services produced by labor and property supplied by U.S. residents. GDP covers goods and services produced by labor and property located in the United States. As long as labor and property are located in the United States, the suppliers may be residents of the United States or other nations.

In 1991, the Bureau of Economic Analysis began featuring GDP rather than GNP as the primary measure of U.S. production. In *Significant Features*, revenues and expenditures are now shown as a percentage of GDP.

The GDP and GNP implicit price deflators 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.

Table 1
Selected National Indicators, Selected Years 1929-1992

Years	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (1987 dollars)	Constant ² (1987 dollars)					
1929	103.9	835.5	n.a.	n.a.	84.0	491.2	692	5,564	12.4	-	17.1	-	121,767
1939	91.3	844.0	n.a.	n.a.	72.0	518.0	550	5,084	10.8	(1.4)	13.9	-2.1	130,880
1949	260.4	1,300.9	n.a.	n.a.	206.0	865.5	1383	6,909	20.0	6.3	23.8	5.5	149,188
1950	288.3	1,416.2	n.a.	n.a.	228.0	946.1	1504	7,388	20.4	1.7	24.1	1.3	152,271
1951	333.4	1,559.4	n.a.	n.a.	257.0	988.5	1662	7,774	21.4	5.0	26.0	7.9	154,878
1952	351.6	1,618.7	n.a.	n.a.	274.0	1,034.0	1744	8,029	21.7	1.6	26.5	1.9	157,553
1953	371.6	1,684.4	n.a.	n.a.	291.0	1,089.9	1821	8,254	22.1	1.6	26.7	0.8	160,184
1954	372.5	1,662.8	n.a.	n.a.	293.0	1,089.2	1804	8,053	22.4	1.5	26.9	0.7	163,026
1955	405.9	1,751.9	n.a.	n.a.	314.0	1,171.6	1901	8,205	23.2	3.4	26.8	-0.4	165,931
1956	428.2	1,789.0	n.a.	n.a.	337.0	1,239.0	2005	8,377	23.9	3.3	27.2	1.5	168,903
1957	451	1,819.5	n.a.	n.a.	356.0	1,266.9	2080	8,391	24.8	3.6	28.1	3.3	171,984
1958	456.8	1,805.7	n.a.	n.a.	367.0	1,269.9	2108	8,333	25.3	2.1	28.9	2.8	174,882
1959	497.0	1,939.6	494.2	1,928.8	391.2	1,344.3	2,205	8,173	25.6	1.2	29.1	0.7	177,380
1960	516.6	1,982.8	513.4	1,970.8	409.2	1,382.4	2,265	8,251	26.0	1.6	29.6	1.7	180,671
1961	535.4	2,037.1	531.8	2,023.8	426.5	1,426.4	2,322	8,369	26.3	1.2	29.9	1.0	183,691
1962	575.8	2,143.3	571.6	2,128.1	453.4	1,501.3	2,431	8,625	26.9	2.3	30.2	1.0	186,538
1963	607.7	2,231.8	603.1	2,215.6	476.4	1,556.9	2,517	8,792	27.2	1.1	30.6	1.3	189,242
1964	653.0	2,358.1	648.0	2,340.6	510.7	1,647.4	2,661	9,145	27.7	1.8	31.0	1.3	191,889
1965	708.1	2,488.9	702.7	2,470.5	552.9	1,755.2	2,846	9,581	28.4	2.5	31.5	1.6	194,303
1966	774.9	2,633.2	769.8	2,616.2	601.7	1,857.1	3,061	10,006	29.4	3.5	32.4	2.9	196,560
1967	819.8	2,702.6	814.3	2,685.2	646.5	1,935.6	3,253	10,364	30.3	3.1	33.4	3.1	198,712
1968	895.5	2,815.6	889.3	2,796.9	709.9	2,039.9	3,537	10,804	31.8	5.0	34.8	4.2	200,706
1969	965.6	2,890.9	959.5	2,873.0	773.7	2,108.2	3,817	11,200	33.4	5.0	36.7	5.5	202,677
1970	1,017.1	2,891.5	1,010.7	2,873.9	831.0	2,141.8	4,053	11,366	35.2	5.4	38.8	5.7	205,052
1971	1,104.9	2,975.9	1,097.2	2,955.9	893.5	2,206.2	4,303	11,512	37.1	5.4	40.5	4.4	207,661
1972	1,215.7	3,128.8	1,207.0	3,107.1	980.5	2,345.7	4,671	12,036	38.8	4.6	41.8	3.2	209,896
1973	1,362.3	3,298.6	1,349.6	3,268.6	1,098.7	2,474.5	5,185	12,630	41.3	6.4	44.4	6.2	211,909
1974	1,474.3	3,282.4	1,458.6	3,248.1	1,205.7	2,445.6	5,638	12,481	44.9	8.7	49.3	11.0	213,854
1975	1,599.1	3,247.6	1,585.9	3,221.7	1,307.3	2,429.9	6,053	12,388	49.2	9.6	53.8	9.1	215,973
1976	1,785.5	3,412.2	1,768.4	3,380.8	1,446.3	2,541.8	6,633	12,809	52.3	6.3	56.9	5.8	218,035
1977	1,994.6	3,569.0	1,974.1	3,533.3	1,601.3	2,642.4	7,271	13,130	55.9	6.9	60.6	6.5	220,239
1978	2,254.5	3,739.0	2,232.7	3,703.5	1,807.9	2,772.9	8,122	13,669	60.3	7.9	65.2	7.6	222,585
1979	2,520.8	3,845.3	2,488.6	3,796.8	2,033.1	2,800.4	9,034	13,967	65.5	8.6	72.6	11.3	225,055

Table 1 (cont.)
Selected National Indicators, Selected Years 1929-1992

Years	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (billions)	Constant ² (1987 dollars)					
1980	2,742.1	3,823.4	2,708.0	3,776.3	2,265.4	2,749.3	9,948	13,925	71.7	9.5	82.4	13.5	227,726
1981	3,063.8	3,884.4	3,030.6	3,843.1	2,534.7	2,788.4	11,022	14,171	78.9	10.0	90.9	10.3	229,966
1982	3,179.8	3,796.1	3,149.6	3,760.3	2,690.9	2,788.5	11,589	14,092	83.8	6.2	96.5	6.2	232,188
1983	3,434.4	3,939.6	3,405.0	3,906.3	2,862.5	2,874.0	12,217	14,176	87.2	4.1	99.6	3.2	234,307
1984	3,801.5	4,174.5	3,777.2	4,148.5	3,154.6	3,036.2	13,347	14,898	91.0	4.4	103.9	4.3	236,348
1985	4,053.6	4,295.0	4,038.7	4,279.8	3,379.8	3,141.1	14,173	15,229	94.4	3.7	107.6	3.6	238,466
1986	4,277.7	4,413.5	4,268.6	4,404.5	3,590.4	3,275.9	14,920	15,541	96.9	2.6	109.6	1.9	240,651
1987	4,544.5	4,544.5	4,539.9	4,539.9	3,802.0	3,346.8	15,659	15,659	100.0	3.2	113.6	3.6	242,804
1988	4,908.2	4,726.3	4,900.4	4,718.6	4,075.9	3,445.4	16,635	15,960	103.9	3.9	118.3	4.1	245,021
1989	5,266.8	4,852.7	5,250.8	4,838.0	4,380.3	3,532.5	17,709	16,203	108.5	4.4	124.0	4.8	247,342
1990	5,542.9	4,895.9	5,522.2	4,877.5	4,664.2	3,568.6	18,662	16,232	113.2	4.3	130.7	5.4	249,924
1991 ^r	5,694.9	4,836.4	5,667.5	4,821.0	4,828.3	3,545.0	19,108	15,928	117.8	4.1	136.2	4.2	252,688
1992 ^p	5,961.9	4,932.8	5,950.7	4,922.6	5,058.1	3,605.2	19,804	16,024	120.9	2.6	140.3	3.0	255,414

- represents zero

^p preliminary

^r revised

¹ Deflated by GNP and GDP Implicit Price Deflator.

² Deflated by Consumer Price Index (CPI-U).

³ Prior to 1959, GNP Implicit Price Deflator is given.

⁴ Data beginning with 1978 are for all urban consumers (CPI-U); 1982-84 = 100. Earlier data are for urban wage earners and clerical workers. Data beginning with 1983 include a rental equivalence measure for homeowners' costs.

⁵ Beginning with 1940, population includes military personnel overseas.

Source: *Economic Report of the President*, February 1993; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1993.

Table 2
State Population, Percentage Change, Selected Years 1950-1992

Region and State	Population (thousands) ¹							Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991 ^c	1992 ^c	1950-1960	1960-1970	1970-1980	1980-1990	1990-1992 ^c
United States	151,326	179,972	203,810	226,546	248,710	252,160	255,082	1.7%	1.3%	1.1%	0.9%	1.3%
New England	9,315	10,532	11,870	12,349	13,206	13,195	13,200	1.2	1.2	0.4	0.7	<
Connecticut	2,007	2,544	3,037	3,108	3,287	3,289	3,281	2.4	1.8	0.2	0.6	-0.1
Maine	914	975	997	1,125	1,228	1,234	1,235	0.6	0.2	1.2	0.9	0.3
Massachusetts	4,691	5,160	5,697	5,737	6,016	5,996	5,998	1.0	1.0	0.1	0.5	-0.1
New Hampshire	533	609	742	921	1,109	1,104	1,111	1.3	2.0	2.2	1.9	0.1
Rhode Island	792	855	951	947	1,003	1,005	1,005	0.8	1.1	-0.0	0.6	0.1
Vermont	378	389	446	511	563	567	570	0.3	1.4	1.4	1.0	0.6
Mideast	33,626	38,597	42,503	42,236	43,656	43,900	44,103	1.4	1.0	-0.1	0.3	0.5
Delaware	318	449	551	594	666	680	689	3.5	2.1	0.8	1.2	1.7
District of Columbia ²	802	765	755	638	607	595	589	-0.5	-0.1	-1.7	-0.5	-1.5
Maryland	2,343	3,113	3,940	4,217	4,781	4,859	4,908	2.9	2.4	0.7	1.3	1.3
New Jersey	4,835	6,103	7,189	7,365	7,730	7,753	7,789	2.4	1.7	0.2	0.5	0.4
New York	14,830	16,838	18,259	17,558	17,990	18,055	18,119	1.3	0.8	-0.4	0.2	0.4
Pennsylvania	10,498	11,329	11,809	11,864	11,882	11,958	12,009	0.8	0.4	0.0	<	0.5
Great Lakes	30,400	36,290	40,307	41,683	42,009	42,428	42,753	1.8	1.1	0.3	0.1	0.9
Illinois	8,712	10,086	11,118	11,427	11,431	11,541	11,631	1.5	1.0	0.3	<	0.9
Indiana	3,934	4,674	5,202	5,490	5,544	5,610	5,662	1.7	1.1	0.5	0.1	1.1
Michigan	6,372	7,834	8,895	9,262	9,295	9,380	9,437	2.1	1.3	0.4	<	0.8
Ohio	7,947	9,734	10,666	10,798	10,847	10,941	11,016	2.0	0.9	0.1	<	0.8
Wisconsin	3,435	3,962	4,426	4,706	4,892	4,956	5,007	1.4	1.1	0.6	0.4	1.2
Plains	14,062	15,424	16,351	17,185	17,660	17,811	17,961	0.9	0.6	0.5	0.3	0.8
Iowa	2,621	2,756	2,829	2,914	2,777	2,795	2,812	0.5	0.3	0.3	-0.6	0.6
Kansas	1,905	2,183	2,249	2,364	2,478	2,495	2,523	1.4	0.3	0.5	0.5	0.9
Minnesota	2,982	3,425	3,814	4,076	4,375	4,432	4,480	1.4	1.1	0.7	0.7	1.2
Missouri	3,955	4,326	4,684	4,917	5,117	5,157	5,193	0.9	0.8	0.5	0.4	0.7
Nebraska	1,326	1,417	1,489	1,570	1,578	1,593	1,606	0.7	0.5	0.5	0.1	0.9
North Dakota	620	634	619	653	639	635	636	0.2	-0.2	0.5	-0.2	-0.2
South Dakota	653	683	667	691	696	704	711	0.5	-0.2	0.4	0.1	1.1
Southeast	33,792	38,885	43,986	52,669	59,259	60,246	61,089	1.4	1.2	1.8	1.2	1.5
Alabama	3,062	3,274	3,450	3,894	4,041	4,091	4,136	0.7	0.5	1.2	0.4	1.2
Arkansas	1,910	1,789	1,930	2,286	2,351	2,373	2,399	-0.7	0.8	1.7	0.3	1.0
Florida	2,771	5,004	6,851	9,746	12,938	13,267	13,488	6.1	3.2	3.6	2.9	2.1
Georgia	3,445	3,956	4,604	5,463	6,478	6,623	6,751	1.4	1.5	1.7	1.7	2.1
Kentucky	2,945	3,041	3,231	3,661	3,685	3,713	3,755	0.3	0.6	1.3	0.1	0.9
Louisiana	2,684	3,260	3,654	4,206	4,220	4,254	4,287	2.0	1.1	1.4	<	0.8

Table 2 (cont.)
State Population, Percentage Change, Selected Years 1950-1992

Region and State	Population (thousands) ¹							Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991 ^e	1992 ^e	1950-1960	1960-1970	1970-1980	1980-1990	1990-1992 ^e
Southeast (cont.)												
Mississippi	2,179	2,182	2,217	2,521	2,573	2,593	2,614	0.0	0.2	1.3	0.2	0.8
North Carolina	4,062	4,573	5,101	5,882	6,629	6,736	6,843	1.2	1.1	1.4	1.2	1.6
South Carolina	2,117	2,392	2,600	3,122	3,487	3,560	3,603	1.2	0.8	1.8	1.1	1.6
Tennessee	3,292	3,575	3,937	4,591	4,877	4,953	5,024	0.8	1.0	1.5	0.6	1.5
Virginia	3,319	3,986	4,667	5,347	6,187	6,280	6,377	1.8	1.6	1.4	1.5	1.5
West Virginia	2,006	1,853	1,744	1,950	1,793	1,803	1,812	-0.8	-0.6	1.1	-0.8	0.5
Southwest												
Arizona	750	1,321	1,795	2,718	3,665	3,748	3,832	5.8	3.1	4.2	3.0	2.3
New Mexico	681	954	1,023	1,303	1,515	1,549	1,581	3.4	0.7	2.4	1.5	2.2
Oklahoma	2,233	2,336	2,568	3,025	3,146	3,175	3,212	0.5	1.0	1.7	0.4	1.0
Texas	7,711	9,624	11,244	14,229	16,987	17,348	17,656	2.2	1.6	2.4	1.8	2.0
Rocky Mountain												
Colorado	1,325	1,769	2,210	2,890	3,294	3,378	3,470	2.9	2.3	2.7	1.3	2.6
Idaho	589	671	717	944	1,007	1,040	1,067	1.3	0.7	2.8	0.6	2.9
Montana	591	679	697	787	799	809	824	1.4	0.3	1.2	0.2	1.6
Utah	689	900	1,066	1,461	1,723	1,770	1,813	2.7	1.7	3.2	1.7	2.6
Wyoming	291	331	334	470	454	460	466	1.3	0.1	3.5	-0.3	1.3
Far West³												
California	10,586	15,870	20,023	23,668	29,760	30,380	30,867	4.1	2.4	1.7	2.3	1.8
Nevada	160	291	494	800	1,202	1,283	1,327	6.2	5.4	4.9	4.2	5.1
Oregon	1,521	1,772	2,092	2,633	2,842	2,922	2,977	1.5	1.7	2.3	0.8	2.3
Washington	2,379	2,855	3,416	4,132	4,867	5,012	5,136	1.8	1.8	1.9	1.7	2.7
Alaska	129	229	305	402	550	570	587	5.9	2.9	2.8	3.2	3.3
Hawaii	500	642	775	965	1,108	1,137	1,160	2.5	1.9	2.2	1.4	2.3

< rounds to zero

^e estimate

¹ Resident population, excluding military personnel overseas.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1970, unpublished data; 1980, 1991, 1992, *Estimates of the Population of the States [various years]*; 1990, *1990 Decennial Census of Population and Housing*.

Table 3
State Personal Income, Percentage Change, Selected Years 1970-1992

	Personal Income (millions)					Average Annual Percentage Change		
	1970	1980	1990 ^r	1991 ^r	1992 ^p	1970-1980	1980-1990	1990-1992
United States	\$825,534	\$2,254,076	\$4,648,867	\$4,813,897	\$5,061,045	10.6%	7.5%	4.3%
New England	52,794	130,367	293,084	298,679	311,957	9.5	8.4	3.2
Connecticut	15,306	37,685	83,989	85,407	88,518	9.4	8.3	2.7
Maine	3,394	9,266	21,084	21,531	22,516	10.6	8.6	3.3
Massachusetts	25,749	60,945	135,797	138,175	144,315	9.0	8.3	3.1
New Hampshire	2,886	9,048	23,396	24,091	25,475	12.1	10.0	4.3
Rhode Island	3,850	9,028	18,863	19,299	20,402	8.9	7.6	4.0
Vermont	1,609	4,396	9,956	10,176	10,731	10.6	8.5	3.8
Mideast	195,110	450,741	946,618	972,588	1,018,786	8.7	7.7	3.7
Delaware	2,525	6,094	13,857	14,235	14,784	9.2	8.6	3.3
District of Columbia ¹	3,964	7,828	14,366	14,831	15,516	7.0	6.3	3.9
Maryland	17,624	45,685	105,236	108,363	112,768	10.0	8.7	3.5
New Jersey	34,549	85,414	193,206	196,692	206,078	9.5	8.5	3.3
New York	88,708	188,275	397,261	407,521	426,418	7.8	7.8	3.6
Pennsylvania	47,741	117,445	222,693	230,946	243,222	9.4	6.6	4.5
Great Lakes	167,384	420,332	771,224	793,826	836,509	9.6	6.3	4.1
Illinois	50,760	124,015	232,611	239,317	251,331	9.3	6.5	3.9
Indiana	19,623	50,790	93,384	96,451	102,155	10.0	6.3	4.6
Michigan	36,765	94,084	170,419	174,870	184,089	9.9	6.1	3.9
Ohio	43,024	105,034	189,177	194,388	205,175	9.3	6.1	4.1
Wisconsin	17,211	46,409	85,632	88,799	93,759	10.4	6.3	4.6
Plains	61,983	164,085	309,681	321,009	341,065	10.2	6.6	4.9
Iowa	10,761	27,811	46,842	48,224	51,432	10.0	5.4	4.8
Kansas	8,473	23,554	44,072	45,675	48,877	10.8	6.5	5.3
Minnesota	15,243	41,100	82,042	84,789	89,820	10.4	7.2	4.6
Missouri	17,843	45,764	88,936	92,733	97,802	9.9	6.9	4.9
Nebraska	5,593	14,586	27,302	28,329	30,641	10.1	6.5	5.9
North Dakota	1,937	5,589	9,650	9,934	10,718	11.2	5.6	5.4
South Dakota	2,133	5,680	10,836	11,325	11,775	10.3	6.7	4.2
Southeast	144,810	448,722	981,053	1,023,870	1,078,893	12.0	8.1	4.9
Alabama	10,159	30,064	60,281	63,510	67,079	11.5	7.2	5.5
Arkansas	5,456	17,106	33,034	34,739	37,035	12.1	6.8	5.9
Florida	26,990	96,082	242,703	251,870	261,625	13.5	9.7	3.8
Georgia	15,551	45,812	110,832	115,557	122,405	11.4	9.2	5.1
Kentucky	10,148	29,388	55,287	58,014	62,082	11.2	6.5	6.0
Louisiana	11,209	36,695	60,220	64,035	67,359	12.6	5.1	5.8
Mississippi	5,768	17,503	32,692	34,538	36,831	11.7	6.4	6.1
North Carolina	16,503	47,177	108,999	113,483	120,889	11.1	8.7	5.3
South Carolina	7,806	23,792	52,626	54,797	57,612	11.8	8.3	4.6
Tennessee	12,405	36,945	77,555	81,623	87,119	11.5	7.7	6.0
Virginia	17,440	52,701	122,260	125,896	131,557	11.7	8.8	3.7
West Virginia	5,375	15,456	24,564	25,808	27,301	11.1	4.7	5.4
Southwest	59,613	204,870	411,776	433,636	457,804	13.1	7.2	5.4
Arizona	6,801	25,087	59,524	62,195	65,606	13.9	9.0	5.0
New Mexico	3,218	10,707	21,462	22,782	24,277	12.8	7.2	6.4
Oklahoma	8,819	28,587	47,669	49,435	52,031	12.5	5.2	4.5
Texas	40,775	140,489	283,120	299,225	315,890	13.2	7.3	5.6
Rocky Mountain	18,678	63,096	120,817	127,860	136,121	12.9	6.7	6.1
Colorado	8,951	30,836	62,067	65,509	69,836	13.2	7.2	6.1
Idaho	2,486	8,128	15,309	15,975	17,147	12.6	6.5	5.8
Montana	2,459	7,040	11,720	12,686	13,230	11.1	5.2	6.2
Utah	3,513	11,711	24,274	25,893	27,785	12.8	7.6	7.0
Wyoming	1,267	5,382	7,447	7,797	8,122	15.6	3.3	4.4
Far West²	119,848	355,984	780,331	806,429	842,627	11.5	8.2	3.9
California	95,039	276,110	615,507	632,059	656,775	11.3	8.3	3.3
Nevada	2,406	9,250	24,087	25,418	26,901	14.4	10.0	5.7
Oregon	8,169	26,055	48,745	51,112	54,194	12.3	6.5	5.4
Washington	14,234	44,569	91,992	97,840	104,757	12.1	7.5	6.7
Alaska	1,544	5,599	11,503	12,062	12,678	13.7	7.5	5.0
Hawaii	3,772	10,279	22,780	23,939	24,605	10.5	8.3	3.9

^r revised

^p preliminary

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*—1970, 1980, August 1987; 1990-1992, April 1993.

Table 4
State Personal Income, Per Capita, Percentage Change, Selected Years 1970-1992

	Personal Income (millions)					Average Annual Percentage Change		
	1970	1980	1990 ^r	1991 ^r	1992 ^p	1970-1980	1980-1990	1990-1992
United States	\$4,051	\$9,919	\$18,635	\$19,091	\$19,841	9.4%	6.5%	3.2%
New England	4,445	10,542	22,166	22,636	23,632	9.0	7.7	3.3
Connecticut	5,037	12,110	25,528	25,968	26,979	7.6	9.5	5.1
Maine	3,405	8,224	17,125	17,442	18,226	9.0	8.7	5.6
Massachusetts	4,514	10,612	22,558	23,046	24,059	8.2	9.6	4.7
New Hampshire	3,890	9,789	21,051	21,812	22,934	8.4	10.1	4.9
Rhode Island	4,050	9,516	18,771	19,201	20,299	7.9	8.5	5.2
Vermont	3,604	8,578	17,630	17,960	18,834	8.1	8.8	5.9
Mideast	4,589	10,662	21,660	22,155	23,100	8.3	8.4	5.9
Delaware	4,587	10,241	20,709	20,935	21,451	7.7	7.8	6.3
District of Columbia ¹	5,250	12,279	23,885	24,916	26,360	9.6	7.3	6.3
Maryland	4,475	10,809	21,915	22,304	22,974	8.8	8.7	5.2
New Jersey	4,805	11,579	24,977	25,369	26,457	8.2	9.3	5.7
New York	4,855	10,718	22,068	22,572	23,534	7.8	8.4	6.0
Pennsylvania	4,042	9,893	18,725	19,313	20,253	8.9	7.5	6.3
Great Lakes	4,151	10,079	18,329	18,710	19,566	8.6	7.0	5.4
Illinois	4,563	10,840	20,327	20,737	21,608	8.4	7.0	6.1
Indiana	3,771	9,248	16,814	17,193	18,043	8.6	6.9	5.4
Michigan	4,133	10,165	18,297	18,642	19,508	8.9	7.0	4.8
Ohio	4,033	9,723	17,422	17,767	18,624	8.6	7.1	5.1
Wisconsin	3,889	9,846	17,455	17,919	18,727	9.0	7.3	5.2
Plains	3,791	9,533	17,506	18,022	18,990	9.0	7.5	5.4
Iowa	3,804	9,538	16,848	17,251	18,287	9.0	6.8	5.6
Kansas	3,770	9,941	17,768	18,306	19,376	9.2	7.5	5.2
Minnesota	3,995	10,062	18,690	19,130	20,049	9.2	7.8	5.1
Missouri	3,809	9,296	17,347	17,980	18,835	8.8	7.7	5.3
Nebraska	3,759	9,272	17,276	17,780	19,084	8.9	7.3	6.1
North Dakota	3,129	8,539	15,158	15,646	16,854	9.0	7.3	5.4
South Dakota	3,200	8,218	15,566	16,095	16,558	9.3	7.2	6.8
Southeast	3,293	8,483	16,498	16,995	17,661	9.5	8.2	5.9
Alabama	2,945	7,704	14,899	15,526	16,220	9.8	7.7	6.7
Arkansas	2,827	7,470	14,037	14,636	15,439	9.9	7.4	6.4
Florida	3,943	9,765	18,606	18,985	19,397	9.4	8.5	5.1
Georgia	3,377	8,350	17,041	17,447	18,130	9.0	8.8	5.1
Kentucky	3,141	8,018	14,984	15,626	16,534	9.5	7.2	6.9
Louisiana	3,071	8,682	14,300	15,054	15,712	9.3	6.6	7.1
Mississippi	2,597	6,927	12,700	13,318	14,088	10.2	7.1	6.8
North Carolina	3,236	7,998	16,383	16,848	17,667	9.1	8.4	6.1
South Carolina	3,004	7,587	15,043	15,391	15,989	9.3	8.1	6.3
Tennessee	3,151	8,027	15,869	16,478	17,341	9.5	8.1	6.3
Virginia	3,743	9,818	19,679	20,046	20,629	9.4	9.0	4.9
West Virginia	3,078	7,916	13,722	14,315	15,065	9.6	6.4	6.9
Southwest	3,587	9,558	16,211	16,794	17,419	9.5	7.2	5.5
Arizona	3,789	9,161	16,169	16,594	17,119	9.1	8.4	3.7
New Mexico	3,145	8,174	14,124	14,709	15,353	9.4	7.1	5.5
Oklahoma	3,436	9,395	15,154	15,570	16,198	9.5	6.8	5.7
Texas	3,629	9,795	16,600	17,248	17,892	9.6	7.0	5.9
Rocky Mountain	3,707	9,568	16,563	17,149	17,816	9.2	7.0	6.0
Colorado	4,025	10,597	18,795	19,395	20,124	9.3	7.7	5.6
Idaho	3,467	8,570	15,137	15,366	16,067	9.3	6.3	6.7
Montana	3,528	8,924	14,663	15,680	16,062	8.9	6.8	6.2
Utah	3,297	7,953	14,036	14,628	15,325	8.8	6.6	6.1
Wyoming	3,797	11,339	16,467	16,968	17,423	9.8	5.1	7.3
Far West²	4,604	11,336	20,179	20,366	20,905	8.6	7.6	4.4
California	4,746	11,603	20,547	20,805	21,278	8.5	7.8	4.1
Nevada	4,878	11,421	19,680	19,812	20,266	9.0	7.0	4.9
Oregon	3,889	9,864	17,038	17,495	18,202	9.2	6.5	6.0
Washington	4,165	10,727	18,738	19,521	20,398	8.4	7.2	5.9
Alaska	5,073	13,830	20,867	21,144	21,603	12.3	4.4	3.8
Hawaii	4,944	10,616	20,461	21,062	21,218	8.6	7.0	7.9

^r revised

^p preliminary

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* — 1970, 1980, August 1987; 1990-1992, April 1993.

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 sources used for these statistics are the federal budget and the national income and product accounts (NIPA) compiled by the Bureau of Economic Analysis. These tables are set up in three parts: federal budget data (Table 5, OMB), federal receipts and expenditures (Tables 6 and 7, NIPA), state and local receipts and expenditures (Tables 8 and 9, NIPA).

Although a technical crosswalk can be made, NIPA, OMB, and Census data are not interchangeable. The data vary according to geographical coverage, derivation, classification, and timing of like transactions (see Appendix). As a result, the terminology can be confusing. For example, a *receipt* means a different set of transactions and coverage in each of these sources, and spending flows are called *expenditures* in NIPA and Census and *outlays* in the federal budget.

Following are some of the differences:

Table 5: The total budget (unified budget) data is the sum of on-budget transactions, which include most general fund and trust fund receipts and expenditures, plus the off-budget transactions of Social Security and the Postal Service.

Table 6: 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 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 financial reports from the Treasury and other agencies.

The NIPA surplus or deficit is the difference between the total receipts and expenditures. 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 social insurance system includes Social Security (old age and survivors' insurance and disability insurance), Medicare, and various unemployment and retirement funds.

Table 8: The annual NIPA estimates of state and local government receipts and expenditures are based primarily on compilations of data from the Bureau of the Census. Some categories are replaced by information from various other sources and some are adjusted for timing, coverage, and netting differences. The surplus or deficit is calculated in the same manner as for the federal government.

Tables 7 and 9: These tables present the relationship of federal, state, and local receipt and expenditure items to the nation's total economic activity (GDP) in total and on a per capita basis.

Table 5
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1993
(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 GDP	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	n.a.	n.a.	n.a.
1930-39	40,015	60,896	-20,881	-52.2	-34.3	40,440	n.a.	n.a.	n.a.
1940	6,548	9,468	-2,920	-44.6	-30.8	42,772	44.8	899	9.5
1941	8,712	13,653	-4,941	-56.7	-36.2	48,223	42.9	943	6.9
1942	14,634	35,137	-20,503	-140.1	-58.4	67,753	47.8	1,052	3.0
1943	24,001	78,555	-54,554	-227.3	-69.4	127,766	72.8	1,529	1.9
1944	43,747	91,304	-47,557	-108.7	-52.1	184,796	91.7	2,219	2.4
1945	45,159	92,712	-47,553	-105.3	-51.3	235,182	111.0	3,112	3.4
1946	39,296	55,232	-15,936	-40.6	-28.9	241,861	113.9	4,111	7.4
1947	38,514	34,496	4,018	10.4	11.6	224,339	100.8	4,204	12.2
1948	41,560	29,764	11,796	28.4	39.6	216,270	87.7	4,341	14.6
1949	39,415	38,835	580	1.5	1.5	214,322	81.7	4,523	11.6
1950	39,443	42,562	-3,119	-7.9	-7.3	219,023	82.5	4,812	11.3
1951	51,616	45,514	6,102	11.8	13.4	214,326	68.4	4,665	10.2
1952	66,167	67,686	-1,519	-2.3	-2.2	214,758	63.1	4,701	6.9
1953	69,608	76,101	-6,493	-9.3	-8.5	218,383	60.1	5,156	6.8
1954	69,701	70,855	-1,154	-1.7	-1.6	224,499	61.1	4,811	6.8
1955	65,451	68,444	-2,993	-4.6	-4.4	226,616	59.0	4,850	7.1
1956 ²	74,587	70,640	3,947	5.3	5.6	222,156	53.5	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,320	50.2	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,336	50.6	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	234,701	49.0	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	236,840	46.8	6,947	7.5
1961	94,388	97,723	-3,335	-3.5	-3.4	238,357	46.1	6,716	6.9
1962	99,676	106,821	-7,145	-7.2	-6.7	248,010	44.7	6,889	6.4
1963	106,560	111,316	-4,756	-4.5	-4.3	253,978	43.4	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	256,849	41.0	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	33.7	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	30.0	12,699	6.9

Table 5 (cont.)
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1993
(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 Held by Public	As a Percent of GDP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1970	\$192,807	\$195,649	\$-2,842	-1.5%	-1.5%	\$283,198	28.7%	\$14,380	7.4%
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.8	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	322,377	28.1	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	340,910	26.7	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	343,699	24.5	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	394,700	26.1	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	477,404	28.3	26,727	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	495,509	27.8	6,949	7.2
1977	355,559	409,218	-53,659	-15.1	-13.1	549,103	28.6	29,901	7.3
1978	399,561	458,746	-59,186	-14.8	-12.9	607,125	28.2	35,458	7.7
1979	463,302	503,485	-40,183	-8.7	-8.0	639,761	26.3	42,636	8.5
1980	517,112	590,947	-73,835	-14.3	-12.5	709,291	26.8	52,538	8.9
1981	599,272	678,249	-78,976	-13.2	-11.6	784,791	26.5	68,774	10.1
1982	617,766	745,755	-127,989	-20.7	-17.2	919,238	29.4	85,044	11.4
1983	600,562	808,380	-207,818	-34.6	-25.7	1,131,049	34.1	89,828	11.1
1984	666,457	851,846	-185,388	-27.8	-21.8	1,299,951	35.2	111,123	13.0
1985	734,057	946,391	-212,334	-28.9	-22.4	1,499,362	37.8	129,504	13.7
1986	769,091	990,336	-221,245	-28.8	-22.3	1,736,163	41.1	136,047	13.7
1987	854,143	1,003,911	-149,769	-17.5	-14.9	1,888,134	42.4	138,652	13.8
1988	908,954	1,064,140	155,187	-17.1	-14.6	2,050,252	42.6	151,838	14.3
1989	990,691	1,143,172	152,481	-15.5	-13.3	2,189,327	42.3	169,266	14.8
1990 ^r	1,031,308	1,252,691	-221,384	-21.3	-17.7	2,410,357	44.1	184,221	14.7
1991 ^r	1,054,264	1,323,785	-269,521	-25.5	-20.4	2,687,933	47.7	194,541	14.7
1992 ^r	1,091,631	1,381,791	-290,160	-37.2	-21.0	2,998,630	51.1	199,429	14.4
1993 ^e	1,165,360	1,474,935	-327,347	-30.0	-22.2	3,309,717	53.7	202,771	13.7

n.a. — not available

TQ — transition quarter

e — OMB estimate

^r revised

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 1992*.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future*, January 1993, Tables 1.1, 7.1. 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.

Table 6
Federal Receipts and Expenditures, Selected Years 1965-1992
(billions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992
Receipts	\$125.8	\$195.2	\$294.8	\$553.0	\$788.6	\$827.2	\$913.8	\$972.3	\$1,059.3	\$1,107.4	\$1,122.2	\$1,160.4
Personal Taxes and Nontaxes	53.7	92.2	125.4	256.2	342.8	357.4	400.6	410.1	461.9	482.6	473.4	474.1
Income Taxes	50.9	88.5	120.4	249.5	335.8	349.9	392.5	401.3	451.7	470.1	461.4	461.7
Estate and Gift Taxes	2.8	3.7	4.9	6.5	6.4	7.0	7.2	7.6	8.9	11.6	11.0	11.2
Other ¹	0.1	0.1	0.1	0.2	0.6	0.5	0.9	1.1	1.3	0.9	1.0	1.1
Corporate Profits	28.9	30.6	43.6	70.3	76.3	83.8	103.2	111.0	117.1	113.9	102.5	115.0
Indirect Taxes and Nontaxes	16.6	19.5	24.2	39.6	58.6	53.5	58.4	60.9	61.9	66.0	78.2	81.5
Excise Taxes	13.9	15.7	16.4	26.9	34.8	30.7	32.1	34.6	34.0	36.3	45.6	46.4
Customs Duties	1.6	2.5	5.9	7.2	12.2	13.7	15.5	16.4	17.5	17.5	17.2	18.6
Other ²	1.1	1.3	2.0	5.6	11.6	9.1	10.8	9.8	10.4	12.2	15.3	16.5
Contributions for Social Insurance	26.6	52.9	101.7	186.8	310.9	332.5	351.5	390.4	418.5	444.9	468.2	489.7
Expenditures	\$124.6	\$208.5	\$364.2	\$613.1	\$969.9	\$1,028.2	\$1,065.6	\$1,109.0	\$1,181.6	\$1,273.6	\$1,332.7	\$1,458.4
Purchases of Goods and Services	69.5	100.1	129.4	209.1	344.3	367.8	384.9	387.0	401.6	426.4	447.3	449.1
Transfer Payments	32.4	63.6	150.3	252.0	378.3	398.4	412.2	436.3	471.5	513.3	521.9	623.3
To Persons	30.3	61.6	146.8	247.0	366.8	386.2	401.8	425.9	460.2	499.9	550.2	608.0
To Foreigners	2.1	2.0	3.5	5.0	11.4	12.3	10.4	10.4	11.3	13.4	-28.3	15.3
Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.8	111.3	118.2	132.3	153.3	173.0
Net Interest Paid	8.4	14.1	23.0	52.7	127.0	131.0	136.6	146.0	164.8	176.6	186.9	186.7
Subsidies Less Current Surplus of Government Enterprises	3.2	4.9	7.1	10.6	22.2	26.6	29.1	28.4	25.5	25.1	23.1	26.2
Less: Wage Accruals Less Disbursements	-	-	0.1	-	-0.2	-	-	-	-	0.1	-0.1	-
Surplus or Deficit³	\$.1.3	(\$13.3)	(\$69.4)	(\$60.1)	(\$181.4)	(\$201.0)	(\$151.8)	(\$136.6)	(\$122.3)	(\$166.0)	(\$210.4)	(\$298.0)
Social Insurance Funds	2.0	3.8	-13.8	-12.9	10.9	17.8	27.0	53.2	62.2	64.0	50.1	30.4
Other	-0.8	-17.1	-55.6	-47.2	-192.3	-218.8	-178.9	-189.8	-184.6	-230.2	-260.6	-328.4

- represents zero

¹ Includes passport and immigration fees, other fees, fines, migratory bird-hunting stamps, and donations to government funds.

² Includes royalties from petroleum production on the Outer Continental Shelf, other royalties, rents, fees to various regulatory agencies, fines, penalties, forfeitures, and donations to government funds.

³ 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—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; 1989, *Survey of Current Business*, June 1991, Table 3.2; 1990, *Survey of Current Business*, April 1992, Table 3.2; 1991-1992, *Survey of Current Business*, April 1993, Table 3.2.

Table 7
Federal Receipts and Expenditures
as a Percentage of GDP and Per Capita, Selected Years 1965-1992

Year	Percentage of GDP			Per Capita		
	Receipts	Expenditures	Surplus or Deficit ¹	Receipts	Expenditures	Surplus or Deficit ¹
1965	17.9%	17.7%	0.2%	\$647	\$641	\$7
1970	19.3	20.6	-1.3	952	1,017	-65
1975	18.6	23.0	-4.4	1,365	1,686	-321
1980	20.4	22.6	-2.2	2,428	2,692	-264
1985	19.5	24.0	-4.5	3,307	4,067	-761
1986	19.4	24.1	-4.7	3,437	4,273	-835
1987	20.1	23.5	-3.3	3,764	4,389	-625
1988	19.8	22.6	-2.8	3,968	4,526	-558
1989	20.2	22.5	-2.3	4,283	4,777	-494
1990	20.1	23.1	-3.0	4,431	5,096	-664
1991	19.8	23.5	-3.7	4,441	5,274	-833
1992	19.5	24.5	-5.0	4,543	5,710	-1,167

Note: See Table 1 for GDP and 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: ACIR calculations based on U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; 1989-1991, *Survey of Current Business*, July 1992, Table 3.2; 1992, *Survey of Current Business*, April 1993, Table 3.2.

Table 8
State and Local Receipts and Expenditures, Selected Years 1965-1992
 (billions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992
Receipts	72.3	129.0	225.6	361.4	528.7	571.2	594.3	631.3	681.5	729.3	777.9	837.7
Personal Taxes and Nontaxes	8.1	16.7	31.1	56.2	93.9	101.6	111.8	117.6	131.4	138.7	145.4	153.2
Income Taxes	4.4	10.9	22.5	42.6	72.1	77.4	86.0	89.9	101.4	106.0	110.3	115.8
Other ¹	3.7	5.8	8.6	13.6	21.8	24.2	25.9	27.7	30.0	32.7	35.1	37.4
Corporate Profits	2.0	3.7	7.3	14.5	20.2	22.7	23.9	26.0	24.2	22.7	21.5	25.2
Indirect Business Taxes and Nontaxes	46.1	74.8	115.8	172.3	271.4	292.0	306.5	324.4	352.8	378.2	397.0	422.7
Sales Taxes	18.2	31.6	51.7	82.9	131.1	140.4	149.8	161.4	172.3	183.5	189.0	200.8
Property Taxes	23.2	36.7	53.4	68.8	107.0	114.5	121.1	127.6	143.5	155.4	167.7	180.5
Other ²	4.7	6.5	10.7	20.6	33.3	37.1	35.7	35.4	37.0	39.4	40.4	41.4
Contributions for Social Insurance	5.0	9.2	16.8	29.7	42.8	47.3	49.2	51.9	54.8	57.3	60.6	63.7
Federal Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.8	111.3	118.2	132.3	153.3	173.0
Expenditures	\$72.3	\$127.1	\$221.0	\$336.7	\$472.6	\$517.0	\$554.2	\$593.1	\$636.7	\$699.2	\$760.7	\$822.3
Purchases of Goods and Services	66.8	112.6	192.0	298.0	428.1	465.3	496.6	531.7	573.6	616.8	643.2	665.8
Durable and Nondurable Goods	6.1	10.4	23.3	41.6	61.0	63.7	68.3	73.6	82.6	90.9	94.4	95.5
Durable Goods	2.5	3.9	7.8	12.8	22.3	24.6	26.0	28.1	31.9	34.9	36.4	37.0
Nondurable Goods	3.6	6.5	15.5	28.8	38.7	39.1	42.3	45.5	50.7	56.0	58.0	58.5
Services	42.3	77.1	133.3	207.4	307.5	335.1	357.3	382.2	410.1	440.6	462.1	477.2
Compensation of Employees	39.3	71.1	121.1	193.5	283.2	305.9	327.3	351.9	379.8	411.4	435.6	454.9
Other Services	3.0	6.0	12.2	13.9	24.3	29.2	29.9	30.3	30.4	29.2	26.6	22.2
Structures	18.4	25.1	35.4	49.0	59.5	66.4	71.0	75.9	80.9	85.3	86.7	93.1
Transfer Payments to Persons	8.8	20.1	38.9	65.7	101.2	110.9	119.6	130.0	143.6	164.7	198.0	233.6
Net Interest Paid	-0.3	-1.8	-4.5	-19.3	-38.7	-40.4	-41.2	-44.2	-52.3	-52.4	-48.4	-43.8
Less: Dividends Received by Government	0.0	0.2	0.9	1.9	4.5	5.1	5.9	6.9	8.1	9.0	9.5	10.0
Subsidies Less Current Surplus of Government Enterprises	-3.0	-3.6	-4.5	-5.8	-13.5	-13.7	-14.9	-17.5	-20.1	-20.9	-22.6	-23.3
Surplus or Deficit³	\$0.0	\$1.9	\$4.6	\$24.7	\$56.1	\$54.3	\$40.2	\$38.3	\$44.8	\$30.1	\$17.1	\$15.5
Social Insurance Funds	3.4	6.9	13.1	26.9	46.9	52.7	54.8	56.8	62.3	63.0	60.3	57.5
Other	-3.4	-5.1	-8.5	-2.2	9.2	1.5	-14.7	-18.4	-17.5	-32.9	-43.1	-42.1

¹ Includes motor vehicle license taxes, property taxes, estate and gift taxes, tuitions and fees paid to schools and hospitals operated by government, fees, fines, forfeitures, and donations to government funds.

² Includes motor vehicle license taxes allocated to business, severance taxes, stock transfer and documentary taxes, rents, royalties, special assessments, fines, forfeitures, and donations to government funds.

³ 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.

Table 9
**State and Local Receipts and Expenditures as a Percentage of GDP and Per Capita
 Selected Years 1965-1992**

Year	Percentage of GDP				Per Capita			
	Receipts	Expenditures	Surplus or Deficit	Surplus or Deficit Exclusive of Social Insurance Funds ¹	Receipts	Expenditures	Surplus or Deficit	Surplus or Deficit Exclusive of Social Insurance Funds ¹
1965	10.3%	10.3%	0.0%	-0.5%	\$372	\$372	\$0	-\$17
1970	12.8	12.6	0.2	-0.5	629	620	9	-25
1975	14.2	13.9	0.3	-0.5	1,045	1,023	21	-39
1980	13.3	12.4	0.9	-0.1	1,587	1,479	108	-10
1985	13.1	11.7	1.4	0.2	2,217	1,982	235	39
1986	13.4	12.1	1.3	0.0	2,374	2,148	226	6
1987	13.1	12.2	0.9	-0.3	2,448	2,282	166	-61
1988	12.9	12.1	0.8	-0.4	2,577	2,421	156	-75
1989	13.0	12.1	0.9	-0.3	2,755	2,574	181	-71
1990	13.2	12.7	0.5	-0.6	2,918	2,798	120	-132
1991	13.7	13.4	0.3	-0.8	3,078	3,010	68	-171
1992	14.1	13.8	0.3	-0.7	3,281	3,220	60	-165

Note: See Table 1 for GDP and population figures.

¹The 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: ACIR calculations based on U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; 1989-1991, *Survey of Current Business*, July 1992, Table 3.2; 1992, *Survey of Current Business*, April 1993, Table 3.2.

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 1991*.) 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 treat local contributions 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 expenditure and utility revenue. 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—funds 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.

Tables 10 and 11 present data on federal grants-in-aid from the federal budget. The information for all other tables in this section comes from the Bureau of the Census. Tables 12-13 contain figures on federal spending by state and federal intergovernmental spending by state. The rest of the section includes data on state intergovernmental expenditures to local governments. These figures do not represent state-only contributions to local governments, but also include any federal pass-throughs.

Table 10
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product
1955-1993
 (billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					<i>Exhibits:</i>			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of			Federal Grants Constant Dollars (1987 dollars)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product	Amount	Percent Real Increase or Decrease (-)	Amount ^f	Percent of Total Grants ^f
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$15.3	4.1%	\$1.6	50.0%
1956	3.6	15.6	10.4	5.0	0.9	16.7	9.2	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	17.7	6.0	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	21.0	18.6	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.4	27.1	29.0	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	29.1	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	29.4	1.0	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	32.2	9.5	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	34.0	5.6	3.3	38.0
1964	10.2	17.4	15.4	8.6	1.6	39.7	16.8	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	41.8	5.3	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	48.5	16.0	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	55.3	14.0	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	64.3	16.3	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	65.8	2.3	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	73.6	11.9	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	80.2	9.0	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	92.8	15.7	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	107.3	15.6	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	102.3	-4.7	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	105.4	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	116.1	10.2	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.6	124.3	7.1	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	131.4	5.7	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	128.1	-2.5	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.5	127.6	-0.4	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	121.5	-4.8	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	106.5	-12.3	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	107.0	0.5	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	108.4	1.3	45.4	46.5
1985	105.9	8.5	20.9	11.2	2.7	113.0	4.2	49.4	46.6
1986	112.4	6.1	19.9	11.3	2.7	115.9	2.6	54.2	48.3
1987	108.4	-3.6	18.0	10.8	2.7	108.4	-6.5	57.8	53.3
1988	115.3	6.4	17.7	10.8	2.4	110.8	2.2	62.4	54.1
1989	122.0	5.7	17.3	10.7	2.4	112.2	1.3	67.4	55.2
1990	135.4	11.0	19.4	10.8	2.5	119.7	6.7	77.1	57.0
1991 ^f	154.6	14.2	20.5	11.7	2.7	130.9	9.4	90.7	58.7
1992 ^f	178.3	15.3	22.0	12.9	3.0	147.2	12.5	110.0	61.7
1993 ^e	203.7	14.2	n.a.	13.8	3.3	163.2	10.9	126.3	62.0

n.a. — not available

^f revised

^e OMB estimate

Note: The number of federal grant programs funded was 132 in 1960, 379 in 1967, 426 in 1975, 404 in 1984, and 557 in 1992.

¹ For 1955-1976, fiscal years ending June 30; 1977 and later, fiscal 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.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future, January 1993*; ACIR, *Characteristics of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1991; Intergovernmental Perspective*, August 1993, p. 30.

Table 11
Federal Grants-in-Aid to State and Local Governments by Function, Selected Fiscal Years 1965-1993
(millions)

Function	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992 ^e	1993 ^e
Amount (in millions)													
Total	\$10,910	\$24,065	\$49,791	\$91,451	\$105,897	\$112,379	\$108,446	\$115,382	\$121,976	\$135,377	\$152,017	\$178,315	\$203,674
Health ¹	624	3,849	8,810	15,758	24,451	26,823	29,466	32,586	36,679	43,890	55,783	71,416	84,488
Income Security ²	3,512	5,795	9,352	18,495	27,153	29,070	29,972	31,620	32,523	35,447	36,856	43,504	47,271
Education, Training, Employment, and Social Services ³	1,050	6,417	12,133	21,862	17,817	18,953	18,657	19,882	21,987	23,101	26,020	29,060	32,719
Transportation ⁴	4,100	4,599	5,864	13,087	17,055	18,366	16,919	18,083	18,225	19,225	19,878	20,616	23,041
Community and Regional Development ⁵	643	1,780	2,842	6,486	5,221	4,861	4,235	4,266	4,074	4,965	4,273	4,437	6,328
Natural Resources and Environment ⁶	183	411	2,437	5,363	4,069	4,255	4,073	3,747	3,606	3,745	4,040	3,947	4,096
General Government ⁷	226	479	7,072	8,616	6,838	7,159	2,000	1,950	2,204	2,309	2,224	2,272	2,401
Agriculture	517	604	404	569	2,420	1,932	2,092	2,069	1,359	1,285	1,220	1,142	1,103
Administration of Justice	-	42	725	529	95	155	288	427	520	574	940	987	1,188
Energy	9	25	43	499	529	538	455	457	420	461	457	448	453
Veterans' Benefits and Services	8	18	32	90	91	90	95	106	127	134	141	164	195
National Defense	33	37	74	93	157	177	193	188	253	241	185	318	386
All Other ⁸	4	9	2	3	2	-	1	1	-	-	-	3	4
Percent of Total													
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Health ¹	5.7	16.0	17.7	17.2	23.1	23.9	27.2	28.2	30.1	32.4	36.7	40.1	41.5
Income Security ²	32.2	24.1	18.8	20.2	25.6	25.9	27.6	27.4	26.7	26.2	24.2	24.4	23.2
Education, Training, Employment, and Social Services ³	9.6	26.7	24.4	23.9	16.8	16.9	17.2	17.2	18.0	17.1	17.1	16.3	16.1
Transportation ⁴	37.6	19.1	11.8	14.3	16.1	16.3	15.6	15.7	14.9	14.2	13.1	11.6	11.3
Community and Regional Development ⁵	5.9	7.4	5.7	7.1	4.9	4.3	3.9	3.7	3.3	3.7	2.8	2.5	3.1
Natural Resources and Environment ⁶	1.7	1.7	4.9	5.9	3.8	3.8	3.8	3.2	3.0	2.8	2.7	2.2	2.0
General Government ⁷	2.1	2.0	14.2	9.4	6.5	6.4	1.8	1.7	1.8	1.7	1.5	1.3	1.2
Agriculture	4.7	2.5	0.8	0.6	2.3	1.7	1.9	1.8	1.1	0.9	0.8	0.6	0.5
Administration of Justice	-	0.2	1.5	0.6	0.1	0.1	0.3	0.4	0.4	0.4	0.6	0.6	0.6
Energy	0.1	0.1	0.1	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.2
Veterans' Benefits and Services	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
National Defense	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
All Other ⁸	<	<	<	<	<	-	<	<	-	-	-	<	<

- represents zero

^e estimate

¹ Mainly Medicaid.

² Includes supplemental feeding programs (WIC and CSFP), grants for family support payments, and subsidized housing programs.

³ Includes compensatory education grants for the disadvantaged, education for the handicapped, grants for foster care/adoption, human development services, social services block grant, and training and employment services grants.

⁴ Includes Highway Trust Fund grants, urban mass transportation grants, and Airport and Airway Trust Fund grants.

⁵ Mainly Community Development Block Grants.

⁶ Mainly Environmental Protection Agency grants for construction, abatement, control, and compliance, and grants from the hazardous substance superfund.

⁷ Included General Revenue Sharing from 1973 to 1987.

⁸ Includes international affairs and commerce and housing credit.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future, January 1993*, Table 12.2.

Table 12
Federal Expenditures by State, FY 1992
(millions)

Region and State	Total	Grants ¹	Salaries and Wages ²	Direct Payments to Individuals ³	Procurement Contracts ⁴	Other Programs ⁵
United States	\$1,156,046	\$173,972	\$160,508	\$607,032	\$178,488	\$39,387
New England	66,779	11,282	6,278	34,009	12,842	2,368
Connecticut	15,900	2,593	1,329	8,175	3,435	368
Maine	6,533	1,047	807	3,179	1,399	101
Massachusetts	32,832	5,218	2,922	16,224	6,861	1,607
New Hampshire	4,281	935	399	2,335	499	113
Rhode Island	5,066	986	597	2,834	524	125
Vermont	2,167	503	224	1,262	124	54
Mideast	208,976	36,180	23,468	116,673	25,781	6,874
Delaware	2,685	425	417	1,572	219	52
Maryland	32,337	2,940	6,910	12,071	7,876	2,540
New Jersey	34,313	5,217	3,576	20,711	4,366	443
New York	83,923	19,305	7,031	47,107	8,170	2,310
Pennsylvania	55,718	8,293	5,534	35,212	5,150	1,529
Great Lakes	161,500	26,374	15,265	100,879	14,513	4,469
Illinois	44,412	6,937	5,157	27,888	3,102	1,328
Indiana	19,980	3,242	1,936	12,105	1,832	865
Michigan	35,752	6,004	2,605	23,182	3,183	778
Ohio	43,514	7,064	4,228	26,418	4,949	855
Wisconsin	17,842	3,127	1,339	11,286	1,447	643
Plains	79,174	11,629	9,315	41,779	9,482	6,969
Iowa	11,397	1,660	819	6,772	721	1,425
Kansas	11,208	1,376	1,765	6,070	1,144	853
Minnesota	16,806	2,894	1,496	9,002	1,897	1,517
Missouri	26,093	3,498	3,179	13,105	4,679	1,632
Nebraska	6,873	997	996	3,691	586	603
North Dakota	3,467	603	540	1,506	219	599
South Dakota	3,330	601	520	1,633	236	340
Southeast	282,016	38,725	44,986	149,980	42,136	6,189
Alabama	20,351	2,795	2,953	10,436	3,716	451
Arkansas	9,957	1,691	964	6,421	466	415
Florida	62,698	6,187	7,286	40,869	7,530	826
Georgia	28,295	4,028	5,686	13,499	4,447	635
Kentucky	15,541	2,951	2,490	8,806	983	311
Louisiana	18,605	4,417	2,089	9,348	2,216	535
Mississippi	13,349	2,193	1,358	6,383	3,076	339
North Carolina	25,739	3,971	4,624	14,328	2,185	631
South Carolina	15,908	2,393	2,621	7,679	2,998	217
Tennessee	22,533	3,658	2,501	11,720	4,301	353
Virginia	40,913	2,773	11,722	15,127	9,914	1,377
West Virginia	8,127	1,668	692	5,364	304	99
Southwest	111,051	15,325	15,877	56,336	19,705	3,808
Arizona	16,513	2,235	2,202	9,135	2,535	406
New Mexico	10,390	1,379	1,485	3,482	3,809	235
Oklahoma	14,292	2,066	2,544	7,871	1,178	633
Texas	69,856	9,645	9,646	35,848	12,183	2,534

Table 12 (cont.)
Federal Expenditures by State, FY 1992
(millions)

Region and State	Total	Grants ¹	Salaries and Wages ²	Direct Payments to Individuals ³	Procurement Contracts ⁴	Other Programs ⁵
Rocky Mountain	\$35,211	\$4,999	\$6,262	\$15,001	\$7,086	\$1,863
Colorado	17,184	1,905	3,317	6,899	4,246	817
Idaho	4,721	694	560	2,194	1,092	181
Montana	4,092	765	571	1,960	230	566
Utah	7,114	1,042	1,476	3,015	1,345	236
Wyoming	2,100	593	338	933	173	63
Far West⁶	180,809	25,831	25,045	86,771	37,987	5,185
California	139,695	19,738	18,998	64,816	32,353	3,800
Nevada	5,377	669	726	2,878	1,029	75
Oregon	11,712	2,050	1,329	7,339	589	405
Washington	24,025	3,374	3,992	11,738	4,016	905
Alaska	4,035	837	1,584	793	731	90
Hawaii	6,497	839	2,369	2,456	695	138
District of Columbia ⁷	19,998	1,951	10,059	2,355	7,530	1,434

¹ Among the largest programs in this category are (federal expenditures only) Medicaid (\$67.8 billion), AFDC (\$15.5 billion), and highway programs (\$14.9 billion).

² Federal civilian and military salaries and wages are reported by location of workplace. Therefore, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia would be understated to a lesser extent. The effect on other states would be negligible.

³ Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits, unemployment compensation, Supplemental Security Income (SSI), and food stamps.

⁴ Defense contracts account for 65% of the total in this category for the U.S. as a whole.

⁵ Includes grant amounts other than those for state and local governments and direct payments other than individuals. Agricultural programs represent approximately 26% of the total amount in the "other" category.

⁶ Alaska and Hawaii are excluded from Far West regional totals, but are included in U.S. totals.

⁷ Because of the unique nature of the District of Columbia, these figures should not be compared to states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 2.

Source: U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1992*.

Table 13
Federal Grants to State and Local Governments, Percentage Change, Fiscal Years 1988-1992

Region and State	Amount (millions)					Annual Percentage Change			
	1988	1989	1990	1991	1992	1989	1990	1991	1992
United States	\$109,834	\$117,830	\$130,560	\$149,307	\$173,972	7.3%	10.8%	14.4%	16.5%
New England	6,901	7,598	8,169	9,885	11,282	10.1	7.5	21.0	14.1
Connecticut	1,542	1,771	1,973	2,393	2,593	14.9	11.4	21.3	8.4
Maine	665	688	762	926	1,047	3.5	10.8	21.5	13.1
Massachusetts	3,328	3,688	3,857	4,709	5,218	10.8	4.6	22.1	10.8
New Hampshire	398	411	427	540	935	3.3	3.9	26.5	73.1
Rhode Island	644	684	773	908	986	6.2	13.0	17.5	8.6
Vermont	324	356	377	409	503	9.9	5.9	8.5	23.0
Mideast	23,938	26,129	28,526	31,556	36,180	9.2	9.2	10.6	14.7
Delaware	319	313	313	386	425	-1.9	0.0	23.3	10.1
Maryland	2,004	2,156	2,350	2,557	2,940	7.6	9.0	8.8	15.0
New Jersey	3,328	3,570	3,977	4,517	5,217	7.3	11.4	13.6	15.5
New York	12,494	13,700	15,761	17,226	19,305	9.7	15.0	9.3	12.1
Pennsylvania	5,793	6,390	6,125	6,870	8,293	10.3	-4.1	12.2	20.7
Great Lakes	17,794	18,934	20,380	23,166	26,374	6.4	7.6	13.7	13.8
Illinois	4,670	4,989	5,280	5,954	6,937	6.8	5.8	12.8	16.5
Indiana	1,960	2,115	2,423	2,767	3,242	7.9	14.6	14.2	17.2
Michigan	4,243	4,553	4,751	5,426	6,004	7.3	4.3	14.2	10.7
Ohio	4,693	4,965	5,388	6,220	7,064	5.8	8.5	15.4	13.6
Wisconsin	2,228	2,312	2,538	2,799	3,127	3.8	9.8	10.3	11.7
Plains	7,758	7,999	8,614	9,966	11,629	3.1	7.7	15.7	16.7
Iowa	1,199	1,183	1,289	1,475	1,660	-1.3	9.0	14.4	12.5
Kansas	880	912	1,021	1,165	1,376	3.6	12.0	14.1	18.1
Minnesota	2,120	2,269	2,366	2,559	2,894	7.0	4.3	8.2	13.1
Missouri	1,942	2,031	2,177	2,827	3,498	4.6	7.2	29.9	23.7
Nebraska	712	709	779	868	997	-0.4	9.9	11.4	14.9
North Dakota	462	431	471	533	603	-6.7	9.3	13.2	13.1
South Dakota	443	464	511	539	601	4.7	10.1	5.5	11.5
Southeast	23,235	24,992	28,157	32,482	38,725	7.6	12.7	15.4	19.2
Alabama	1,721	1,802	2,101	2,347	2,795	4.7	16.6	11.7	19.1
Arkansas	1,011	1,106	1,250	1,439	1,691	9.4	13.0	15.1	17.5
Florida	3,419	4,095	4,576	5,209	6,187	19.8	11.7	13.8	18.8
Georgia	2,964	3,089	3,136	3,553	4,028	4.2	1.5	13.3	13.4
Kentucky	1,766	1,853	2,044	2,493	2,951	4.9	10.3	22.0	18.4
Louisiana	2,135	2,304	2,658	3,249	4,417	7.9	15.4	22.2	35.9
Mississippi	1,324	1,366	1,595	1,822	2,193	3.2	16.8	14.2	20.4
North Carolina	2,299	2,498	2,942	3,447	3,971	8.7	17.8	17.2	15.2
South Carolina	1,354	1,455	1,892	2,078	2,393	7.5	30.0	9.8	15.2
Tennessee	2,225	2,353	2,717	3,129	3,658	5.8	15.5	15.2	16.9
Virginia	1,961	2,119	2,237	2,432	2,773	8.1	5.6	8.7	14.0
West Virginia	1,056	952	1,009	1,284	1,668	-9.8	6.0	27.3	29.9
Southwest	8,582	9,694	11,036	12,553	15,325	13.0	13.8	13.7	22.1
Arizona	1,177	1,305	1,620	1,810	2,235	10.9	24.1	11.7	23.5
New Mexico	831	907	959	1,118	1,379	9.1	5.7	16.6	23.3
Oklahoma	1,406	1,508	1,568	1,788	2,066	7.3	4.0	14.0	15.5
Texas	5,168	5,974	6,889	7,837	9,645	15.6	15.3	13.8	23.1
Rocky Mountain	3,437	3,725	3,995	4,420	4,999	8.4	7.2	10.6	13.1
Colorado	1,241	1,359	1,429	1,707	1,905	9.5	5.2	19.5	11.6
Idaho	477	501	569	590	694	5.0	13.6	3.7	17.6
Montana	546	559	591	687	765	2.4	5.7	16.2	11.4
Utah	725	822	838	839	1,042	13.4	1.9	0.1	24.2
Wyoming	448	484	568	597	593	8.0	17.4	5.1	-0.7
Far West¹	15,504	16,045	18,650	21,955	25,831	3.5	16.2	17.7	17.7
California	11,676	11,936	13,932	16,885	19,738	2.2	16.7	21.2	16.9
Nevada	336	389	442	544	669	15.8	13.6	23.1	23.0
Oregon	1,322	1,426	1,708	1,694	2,050	7.9	19.8	-0.8	21.0
Washington	2,170	2,294	2,568	2,832	3,374	5.7	11.9	10.3	19.1
Alaska	593	663	717	738	837	11.8	8.1	2.9	13.4
Hawaii	477	528	598	739	839	10.7	13.3	23.6	13.5
District of Columbia ²	1,615	1,523	1,718	1,847	1,951	-5.7	12.8	7.5	5.6

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

² Because of the unique nature of the District of Columbia, these figures should not be compared to states. The Bureau of the Census classifies the District of Columbia as a municipality.

Source: U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year [year]*.

Table 14
State Intergovernmental Expenditures to Local Governments, by Function, Selected Years 1954-1991
 (millions)

Fiscal Year	Total	Annual Percentage Change	General Support	Education	Highways	Public Welfare	Other ¹
1954	\$ 5,679		\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	5.8 ²	1,053	7,664	1,524	2,108	619
1965	14,174	9.3	1,102	8,351	1,630	2,436	654
1966	16,928	19.4	1,361	10,177	1,725	2,882	783
1967	19,056	12.6	1,585	11,845	1,861	2,897	868
1968	21,950	15.2	1,993	13,321	2,029	3,527	1,079
1969	24,779	13.0	2,135	14,858	2,109	4,402	1,275
1970	28,893	15.3	2,958	17,085	2,439	5,003	1,408
1971	32,640	13.8	3,258	19,292	2,507	5,760	1,823
1972	36,759	12.6	3,752	21,195	2,633	6,944	2,235
1973	40,822	11.1	4,280	23,316	2,953	7,532	2,742
1974	45,600	12.3	4,805	27,107	3,211	7,369	3,108
1975	51,004	12.0	5,129	31,110	3,225	7,136	4,404
1976	56,678	10.6	5,674	34,084	3,241	8,307	5,372
1977	61,084	12.3	6,373	36,975	3,631	8,756	5,349
1978	65,815	7.0	6,819	40,125	3,821	8,586	6,464
1979	74,461	20.6	8,224	46,196	4,149	8,667	7,225
1980	82,758	10.2	8,644	52,688	4,383	9,241	7,802
1981	91,307	10.3	9,570	57,257	4,751	11,026	8,703
1982	96,950	6.2	10,044	60,684	5,028	11,965	9,229
1983	99,544	2.7	10,364	63,118	5,277	11,342	9,443
1984	106,651	7.1	10,745	67,485	5,687	11,924	10,810
1985	119,608	12.1	12,320	74,937	6,019	12,673	13,659
1986	129,860	8.6	13,384	81,930	6,470	14,214	13,862
1987	138,970	7.0	14,245	88,253	6,785	17,331	12,356
1988	149,009	7.2	14,897	95,391	6,949	17,665	14,107
1989	165,415	11.0	15,750	104,601	7,376	19,614	18,074
1990	175,028	5.8	16,565	109,438	7,784	21,635	19,605
1991	186,469	6.5	16,977	116,109	8,126	24,341	20,916

¹ Includes health, transit subsidies, sewerage, corrections, housing and community development, and other.

² Average annual change from 1954 to 1964.

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

Table 15
State Intergovernmental Expenditures to Local Governments, FY 1991
 (thousands)

Region and State	Total			Counties, Municipalities, and Townships	School Districts	Other ¹
	Amount	Per Capita	Percentage of Personal Income			
United States	\$183,004,872	\$727	3.9%	\$79,302,236	\$95,366,357	\$8,336,279
New England	8,027,940	608	2.7	5,563,811	569,232	1,894,897
Connecticut	1,993,721	606	2.4	1,804,569	18,592	170,560
Maine	694,305	563	3.3	20,677	-	673,628
Massachusetts	4,360,702	727	3.2	3,170,685	260,183	929,834
New Hampshire	257,088	233	1.1	121,520	20,928	114,640
Rhode Island	435,060	433	2.3	390,907	37,918	6,235
Vermont	287,064	506	2.9	55,453	231,611	-
Mideast²	36,075,991	833	3.9	23,302,551	12,136,471	636,969
Delaware	384,039	565	2.8	64,711	319,328	-
Maryland	2,682,192	552	2.5	2,644,200	-	37,992
New Jersey	6,075,664	784	3.1	3,217,997	2,767,573	90,094
New York	20,120,425	1,114	5.1	14,985,440	5,057,137	77,848
Pennsylvania	6,813,671	570	3.1	2,390,203	3,992,433	431,035
Great Lakes	28,962,124	683	3.8	9,169,509	16,479,137	3,313,478
Illinois	6,506,111	564	2.8	1,608,765	4,220,261	677,085
Indiana	3,692,264	658	4.0	871,812	2,163,964	656,488
Michigan	6,512,447	694	3.8	2,783,545	3,536,310	192,592
Ohio	7,757,422	709	4.1	2,020,951	4,456,990	1,279,481
Wisconsin	4,493,880	907	5.2	1,884,436	2,101,612	507,832
Plains	12,604,261	708	4.1	3,446,963	8,528,323	628,975
Iowa	2,097,422	750	4.5	531,739	1,472,782	92,901
Kansas	1,406,788	564	3.2	257,343	1,108,633	40,812
Minnesota	4,882,754	1,102	6.0	2,124,688	2,640,427	117,639
Missouri	2,671,247	518	3.0	218,662	2,280,015	172,570
Nebraska	887,629	557	3.3	139,885	556,598	191,146
North Dakota	388,431	612	4.0	119,254	262,889	6,288
South Dakota	269,990	384	2.5	55,392	206,979	7,619
Southeast	36,253,132	602	3.7	15,553,362	20,145,004	554,766
Alabama	2,042,035	499	3.4	406,753	1,633,403	1,879
Arkansas	1,257,867	530	3.8	206,028	989,257	62,582
Florida	8,292,704	625	3.4	1,604,455	6,386,539	301,710
Georgia	3,757,866	567	3.4	376,364	3,331,239	50,263
Kentucky	2,221,186	598	4.0	321,565	1,863,653	35,968
Louisiana	2,467,214	580	4.1	401,245	2,028,006	37,963

Table 15 (cont.)
State Intergovernmental Expenditures to Local Governments, FY 1991
(thousands)

Region and State	Total			Counties, Municipalities, and Townships	School Districts	Other ¹
	Amount	Per Capita	Percentage of Personal Income			
Southeast (cont.)						
Mississippi	1,627,186	628	5.0	441,523	1,180,327	5,336
North Carolina	5,447,610	809	5.0	5,441,922	-	5,688
South Carolina	2,007,109	564	3.8	392,116	1,609,258	5,735
Tennessee	2,460,175	497	3.2	2,418,731	18,086	23,358
Virginia	3,492,960	556	2.9	3,481,067	-	11,893
West Virginia	1,179,220	654	4.8	61,593	1,105,236	12,391
Southwest	14,310,820	554	3.5	2,223,051	11,560,741	527,028
Arizona	2,575,296	687	4.3	1,018,224	1,536,241	20,831
New Mexico	1,552,216	1,002	7.2	455,115	1,087,662	9,439
Oklahoma	1,894,727	597	4.0	272,106	1,539,731	82,890
Texas	8,288,581	478	2.9	477,606	7,397,107	413,868
Rocky Mountain	4,875,389	654	4.0	1,258,176	3,506,163	111,050
Colorado	1,955,691	579	3.2	656,758	1,274,468	24,465
Idaho	664,263	639	4.3	99,746	506,779	57,738
Montana	588,400	727	5.0	134,905	450,158	3,337
Utah	1,058,930	598	4.4	133,560	918,887	6,483
Wyoming	608,105	1,322	8.2	233,207	355,871	19,027
Far West³	40,950,558	1,034	5.2	17,936,533	22,441,286	572,739
California	34,078,372	1,122	5.5	16,185,992	17,505,424	386,956
Nevada	1,033,566	806	4.3	387,468	644,207	1,891
Oregon	1,600,306	548	3.3	631,388	955,335	13,583
Washington	4,238,314	846	4.6	731,685	3,336,320	170,309
Alaska	850,687	1,492	7.4	772,400	-	78,287
Hawaii	93,970	83	0.4	75,880	-	18,090

- represents zero

¹ Includes special districts, and combined and unallocable.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1991*, Table 13.

Table 16
State Intergovernmental Expenditures, by Function, FY 1991
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
United States	\$186,469,236	\$116,108,858	\$24,341,214	\$16,977,032	\$8,126,477	\$7,292,105	\$2,649,762	\$1,433,091	\$1,067,445	\$8,473,252
New England	8,194,716	4,524,183	721,642	1,434,266	112,149	21,134	580,152	113,597	264,782	422,811
Connecticut	1,993,721	1,452,056	138,189	222,039	30,514	14,831	-	-	17,942	118,150
Maine	701,731	559,894	21,855	70,760	20,324	5,278	-	-	-	23,620
Massachusetts	4,497,141	1,793,660	461,883	1,066,751	23,583	720	580,152	113,346	243,099	213,947
New Hampshire	257,088	129,870	48,694	31,417	16,370	305	-	241	3,741	26,450
Rhode Island	447,817	357,091	40,857	30,643	-	-	-	-	-	19,226
Vermont	297,218	231,612	10,164	12,656	21,358	-	-	10	-	21,418
Mideast²	36,670,119	19,423,272	8,857,000	2,254,543	796,320	1,478,335	1,194,085	329,852	284,570	2,052,142
Delaware	384,710	319,492	820	-	3,000	819	15,851	2	-	44,726
Maryland	2,682,227	1,647,152	35	196,070	288,151	238,465	82,813	13,078	6,993	209,470
New Jersey	6,145,398	3,684,163	880,086	920,280	5,494	93,650	-	74,280	12,704	474,741
New York	20,560,925	9,778,590	6,981,865	1,033,255	208,448	610,914	728,239	223,099	142,323	854,192
Pennsylvania	6,896,859	3,993,875	994,194	104,938	291,227	534,487	367,182	19,393	122,550	469,013
Great Lakes	29,171,212	16,583,644	1,969,342	4,782,997	2,495,936	1,207,958	434,091	147,800	81,323	1,468,121
Illinois	6,508,465	4,220,261	176,243	769,800	456,160	59,948	230,066	32,589	21,010	542,388
Indiana	3,708,083	2,163,964	261,408	794,394	328,361	42,027	-	17,488	-	100,441
Michigan	6,586,640	3,536,310	338,789	1,030,847	694,949	509,618	105,602	7,468	25,137	337,920
Ohio	7,769,101	4,561,497	899,207	1,033,071	668,211	322,529	48,519	44,765	35,176	156,126
Wisconsin	4,598,923	2,101,612	293,695	1,154,885	348,255	273,836	49,904	45,490	-	331,246
Plains	12,641,241	8,533,555	673,945	1,270,896	1,033,384	316,781	33,136	76,975	104,905	597,664
Iowa	2,116,655	1,472,782	35,261	158,031	272,109	43,962	-	42,281	20,761	71,468
Kansas	1,406,963	1,108,633	971	82,007	107,985	55,909	-	10,639	14,672	26,147
Minnesota	4,882,754	2,640,497	620,765	859,027	324,963	124,565	29,455	23,016	42,182	218,284
Missouri	2,671,247	2,280,015	9,525	6,549	164,134	8,980	1,354	1,001	22,099	177,590
Nebraska	891,619	561,576	5,461	85,573	109,235	75,090	2,327	-	-	52,357
North Dakota	388,431	263,073	1,400	55,581	41,183	7,826	-	-	-	19,368
South Dakota	283,572	206,979	562	24,128	13,775	449	-	38	5,191	32,450
Southeast	36,240,976	28,014,196	1,093,698	2,914,178	1,136,625	871,015	144,991	318,323	210,770	1,537,180
Alabama	2,042,035	1,633,403	7,516	100,400	140,447	10,432	-	3,875	-	145,962
Arkansas	1,259,279	989,257	577	45,972	87,438	47,542	-	1,195	-	87,298
Florida	8,292,704	6,386,539	276	1,360,958	144,746	84,895	45,754	-	21,527	248,009
Georgia	3,757,866	3,331,239	-	8,058	14,100	282,922	7,708	17,412	29,792	66,635
Kentucky	2,221,186	1,863,952	6,826	-	90,642	81,634	-	28,798	25,083	124,251
Louisiana	2,467,214	2,028,603	37,375	164,217	43,209	1,344	-	33,753	22,327	136,386

Table 16 (cont.)
State Intergovernmental Expenditures, by Function, FY 1991
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (cont.)										
Mississippi	\$1,627,186	\$1,184,607	\$5,590	\$268,039	\$79,820	\$27,527	-	\$3,693	-	\$57,910
North Carolina	5,447,610	4,031,386	330,468	476,583	118,078	288,498	-	10,015	38,840	153,742
South Carolina	2,007,109	1,609,258	8,521	221,447	14,120	22,328	-	-	-	131,435
Tennessee	2,446,607	1,357,413	440,400	226,797	251,955	1,598	12,626	56,356	28,078	71,384
Virginia	3,492,960	2,493,303	256,149	23,462	152,070	13,272	77,895	163,226	30,339	283,244
West Virginia	1,179,220	1,105,236	-	18,245	-	9,023	1,008	-	14,784	30,924
Southwest	14,347,700	11,562,119	59,113	1,035,617	540,948	444,521	3,780	182,066	14,041	505,495
Arizona	2,575,296	1,536,241	-	580,924	336,862	22,983	-	29,291	-	68,995
New Mexico	1,552,216	1,087,662	-	383,562	30,989	2,513	-	-	583	46,907
Oklahoma	1,931,607	1,540,251	57,273	22,707	166,360	70,107	-	4,620	13,458	56,831
Texas	8,288,581	7,397,965	1,840	48,424	6,737	348,918	3,780	148,155	-	332,762
Rocky Mountain	4,880,136	3,508,693	339,362	250,362	354,760	100,876	1,269	7,573	15,854	301,387
Colorado	1,956,314	1,274,683	322,770	23,604	185,501	23,177	-	3,530	13,259	109,790
Idaho	665,736	506,779	-	62,942	65,860	5,205	63	4,043	-	20,844
Montana	589,106	451,041	9,421	43,875	14,220	5,863	1,206	-	-	63,480
Utah	1,060,590	918,887	3,264	-	50,860	41,898	-	-	-	45,681
Wyoming	608,390	357,303	3,907	119,941	38,319	24,733	-	-	2,595	61,592
Far West³	43,288,590	23,392,671	10,537,223	2,908,476	1,623,837	2,790,089	258,258	252,745	91,200	1,434,091
California	36,387,815	18,453,791	10,491,350	2,393,006	1,012,651	2,491,794	128,547	226,854	51,560	1,138,262
Nevada	1,037,053	644,207	8,922	337,608	36,187	2,116	-	1,138	-	6,875
Oregon	1,600,306	955,614	-	81,638	331,017	146,657	7,024	24,257	-	54,099
Washington	4,263,416	3,339,059	36,951	96,224	243,982	149,522	122,687	496	39,640	234,855
Alaska	930,327	566,525	79,640	60,774	32,518	54,483	-	4,149	-	132,238
Hawaii	104,219	-	10,249	64,923	-	6,913	-	11	-	22,123

- represents zero

¹ States transfer to the federal government funds for Supplemental Security Income (SSI) payments and a small amount of funds classified as general government expenditure.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1991*, Table 13.

Table 17
State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1991

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
United States	\$186,469,236	62.3%	13.1%	9.1%	4.4%	3.9%	1.4%	0.8%	0.6%	4.5%
New England	8,194,716	55.2	8.8	17.5	1.4	0.3	7.1	1.4	3.2	5.2
Connecticut	1,993,721	72.8	6.9	11.1	1.5	0.7	-	-	0.9	5.9
Maine	701,731	79.8	3.1	10.1	2.9	0.8	-	-	-	3.4
Massachusetts	4,497,141	39.9	10.3	23.7	0.5	<	12.9	2.5	5.4	4.8
New Hampshire	257,088	50.5	18.9	12.2	6.4	0.1	-	0.1	1.5	10.3
Rhode Island	447,817	79.7	9.1	6.8	-	-	-	-	-	4.3
Vermont	297,218	77.9	3.4	4.3	7.2	-	-	<	-	7.2
Mideast²	36,670,119	53.0	24.2	6.1	2.2	4.0	3.3	0.9	0.8	5.6
Delaware	384,710	83.0	0.2	-	0.8	0.2	4.1	<	-	11.6
Maryland	2,682,227	61.4	<	7.3	10.7	8.9	3.1	0.5	0.3	7.8
New Jersey	6,145,398	59.9	14.3	15.0	0.1	1.5	-	1.2	0.2	7.7
New York	20,560,925	47.6	34.0	5.0	1.0	3.0	3.5	1.1	0.7	4.2
Pennsylvania	6,896,859	57.9	14.4	1.5	4.2	7.7	5.3	0.3	1.8	6.8
Great Lakes	29,171,212	56.8	6.8	16.4	8.6	4.1	1.5	0.5	0.3	5.0
Illinois	6,508,465	64.8	2.7	11.8	7.0	0.9	3.5	0.5	0.3	8.3
Indiana	3,708,083	58.4	7.0	21.4	8.9	1.1	-	0.5	-	2.7
Michigan	6,586,640	53.7	5.1	15.7	10.6	7.7	1.6	0.1	0.4	5.1
Ohio	7,769,101	58.7	11.6	13.3	8.6	4.2	0.6	0.6	0.5	2.0
Wisconsin	4,598,923	45.7	6.4	25.1	7.6	6.0	1.1	1.0	-	7.2
Plains	12,641,241	67.5	5.3	10.1	8.2	2.5	0.3	0.6	0.8	4.7
Iowa	2,116,655	69.6	1.7	7.5	12.9	2.1	-	2.0	1.0	3.4
Kansas	1,406,963	78.8	0.1	5.8	7.7	4.0	-	0.8	1.0	1.9
Minnesota	4,882,754	54.1	12.7	17.6	6.7	2.6	0.6	0.5	0.9	4.5
Missouri	2,671,247	85.4	0.4	0.2	6.1	0.3	0.1	<	0.8	6.6
Nebraska	891,619	63.0	0.6	9.6	12.3	8.4	0.3	-	-	5.9
North Dakota	388,431	67.7	0.4	14.3	10.6	2.0	-	-	-	5.0
South Dakota	283,572	73.0	0.2	8.5	4.9	0.2	-	<	1.8	11.4
Southeast	36,240,976	77.3	3.0	8.0	3.1	2.4	0.4	0.9	0.6	4.2
Alabama	2,042,035	80.0	0.4	4.9	6.9	0.5	-	0.2	-	7.1
Arkansas	1,259,279	78.6	<	3.7	6.9	3.8	-	0.1	-	6.9
Florida	8,292,704	77.0	<	16.4	1.7	1.0	0.6	-	0.3	3.0
Georgia	3,757,866	88.6	-	0.2	0.4	7.5	0.2	0.5	0.8	1.8
Kentucky	2,221,186	83.9	0.3	-	4.1	3.7	-	1.3	1.1	5.6
Louisiana	2,467,214	82.2	1.5	6.7	1.8	0.1	-	1.4	0.9	5.5

Table 17 (cont.)
State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1991

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (cont.)										
Mississippi	\$1,627,186	72.8%	0.3%	16.5%	4.9%	1.7%	-	0.2%	-	3.6%
North Carolina	5,447,610	74.0	6.1	8.7	2.2	5.3	-	0.2	0.7	2.8
South Carolina	2,007,109	80.2	0.4	11.0	0.7	1.1	-	-	-	6.5
Tennessee	2,446,607	55.5	18.0	9.3	10.3	0.1	0.5	2.3	1.1	2.9
Virginia	3,492,960	71.4	7.3	0.7	4.4	0.4	2.2	4.7	0.9	8.1
West Virginia	1,179,220	93.7	-	1.5	-	0.8	0.1	-	1.3	2.6
Southwest	14,347,700	80.6	0.4	7.2	3.8	3.1	<	1.3	0.1	3.5
Arizona	2,575,296	59.7	-	22.6	13.1	0.9	-	1.1	-	2.7
New Mexico	1,552,216	70.1	-	24.7	2.0	0.2	-	-	<	3.0
Oklahoma	1,931,607	79.7	3.0	1.2	8.6	3.6	-	0.2	0.7	2.9
Texas	8,288,581	89.3	<	0.6	0.1	4.2	<	1.8	-	4.0
Rocky Mountain	4,880,136	71.9	7.0	5.1	7.3	2.1	<	0.2	0.3	6.2
Colorado	1,956,314	65.2	16.5	1.2	9.5	1.2	-	0.2	0.7	5.6
Idaho	665,736	76.1	-	9.5	9.9	0.8	<	0.6	-	3.1
Montana	589,106	76.6	1.6	7.4	2.4	1.0	0.2	-	-	10.8
Utah	1,060,590	86.6	0.3	-	4.8	4.0	-	-	-	4.3
Wyoming	608,390	58.7	0.6	19.7	6.3	4.1	-	-	0.4	10.1
Far West³	43,288,590	54.0	24.3	6.7	3.8	6.4	0.6	0.6	0.2	3.3
California	36,387,815	50.7	28.8	6.6	2.8	6.8	0.4	0.6	0.1	3.1
Nevada	1,037,053	62.1	0.9	32.6	3.5	0.2	-	0.1	-	0.7
Oregon	1,600,306	59.7	-	5.1	20.7	9.2	0.4	1.5	-	3.4
Washington	4,263,416	78.3	0.9	2.3	5.7	3.5	2.9	<	0.9	5.5
Alaska	930,327	60.9	8.6	6.5	3.5	5.9	-	0.4	-	14.2
Hawaii	104,219	-	9.8	62.3	-	6.6	-	<	-	21.2

- represents zero

< rounds to zero

¹ States transfer to the federal government funds for Supplemental Security Income (SSI) payments and a small amount of funds classified as general government expenditure.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1991*, Table 13.

Federal, State, and Local Government Revenues and Expenditures: 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. This section contains historical information on federal, state, and local revenues and expenditures.

Tables 18 through 23 show total federal, state, and local government revenues and expenditures in current dollars, dollars per capita, and as a percentage of personal income by government for selected years. Tables 24-30 show detailed information separately for the federal government and for state and local governments in the same pattern. The population figures used in the per capita tables include military personnel overseas.

The total revenues and expenditures in Tables 18 through 30 include all government activities, which in-

clude utilities, liquor stores, and insurance trust funds, as well as general revenues and expenditures. For a particular year, revenues may not exactly equal expenditures. This may occur for a number of reasons, some of which include debt financing, which can result in timing differences between revenues and expenditures, and carryovers (or shortfalls) as a result of budget surpluses (or deficits).

In Tables 31-34 and 39-44, general revenues and expenditures are reported separately for state governments and local governments. Tables 35 through 38 contain information on federal, state, and local tax revenues in current dollars, average annual changes, and as a percentage of Gross Domestic Product. Direct government spending by type of government is presented in Table 45 and the percentage distribution in Table 46.

Table 18
Total Government Revenues, Selected Years 1927-1991
(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
1965	202,585	125,837	48,827	9,874	447	38,506	53,408	1,155	14,010	38,242
1967	252,563	161,351	61,082	13,616	673	46,793	64,608	1,753	18,434	44,419
1970	333,810	205,562	88,939	19,252	995	68,691	89,082	2,605	26,920	59,557
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	1,515,657	847,516	481,174	92,666	5,908	382,600	434,751	20,433	126,824	287,494
1987	1,679,165	952,631	516,784	95,463	6,918	414,560	469,317	19,533	136,752	313,032
1988	1,775,999	1,012,343	541,874	100,478	6,763	434,568	495,044	17,124	145,590	332,330
1989	1,917,451	1,092,660	586,687	108,235	7,530	470,922	532,013	17,588	157,652	356,772
1990	2,046,998	1,154,596	632,172	118,353	7,976	505,843	580,193	18,449	172,274	389,470
1991	2,124,206	1,200,682	659,971	134,926	8,607	516,438	612,221	19,172	182,729	410,320

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. This figure should not be confused with own-source general revenue shown in Tables 31 and 33.

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, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 19
Total Government Revenues, Per Capita, Selected Years 1927-1991

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Population ⁴ (thousands)
			Total	Intergovernmental Federal	Local	Own-Source ²	Total	Intergovernmental Federal	State ³	Own-Source ²	
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
1965	1,043	648	251	51	2	198	275	6	72	197	194,303
1967	1,271	812	307	69	3	235	325	9	93	224	198,712
1970	1,628	1,002	434	94	5	335	434	13	131	290	205,052
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	6,274	3,508	1,992	384	24	1,584	1,799	85	525	1,190	241,596
1987	6,888	3,908	2,120	392	28	1,701	1,925	80	561	1,284	243,773
1988	7,210	4,110	2,200	408	27	1,764	2,010	70	591	1,349	246,329
1989	7,708	4,392	2,358	435	30	1,893	2,139	71	634	1,434	248,762
1990	8,200	4,625	2,532	474	32	2,026	2,324	74	690	1,560	249,633
1991	8,406	4,752	2,612	534	34	2,044	2,423	76	723	1,624	252,688

† 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.

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: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 20
Total Government Revenues as a Percentage of Personal Income, Selected Years 1927-1991

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Personal Income ⁴ (billions)
			Total	Intergovernmental Federal	Local	Own-Source ²	Total	Intergovernmental Federal	State ³	Own-Source ²	
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
1965	36.6	22.8	8.8	1.8	0.1	7.0	9.7	0.2	2.5	6.9	552.9
1967	39.2	25.0	9.5	2.1	0.1	7.3	10.0	0.3	2.9	6.9	644.5
1970	40.2	24.7	10.7	2.3	0.1	8.3	10.7	0.3	3.2	7.2	831.0
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
1989	43.7	24.9	13.4	2.5	0.2	10.7	12.1	0.4	3.6	8.1	4,384.3
1990	43.7	24.7	13.5	2.5	0.2	10.8	12.4	0.4	3.7	8.3	4,679.8
1991	44.0	24.9	13.7	2.8	0.2	10.7	12.7	0.4	3.8	8.5	4,828.3

< 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.

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, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 21
Total Government Expenditures, Selected Years 1927-1991
(millions)

Year	All Governments Total ¹	Federal			State			Local	
		Total	Direct ²	Intergovernmental	Total	Direct ³	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
1961	176,240	113,428	105,693	7,735	36,402	25,495	10,906	45,279	45,053
1965	205,550	130,059	118,996	11,062	45,504	31,334	14,174	55,482	55,221
1967	257,800	166,849	151,821	15,027	58,760	39,704	19,056	66,648	66,274
1970	332,985	208,190	184,933	23,257	85,055	56,163	28,892	92,522	91,889
1972	355,398	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	1,696,121	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987	1,811,733	1,148,654	1,037,143	111,511	455,700	314,421	141,279	463,826	396,329
1988	1,920,097	1,214,812	1,095,906	118,906	485,006	333,344	151,662	496,323	491,163
1989	2,030,704	1,270,068	1,142,821	127,247	525,077	359,661	165,415	533,123	528,222
1990	2,218,793	1,393,121	1,246,131	146,990	572,318	397,291	175,028	581,207	575,371
1991	2,380,686	1,480,664	1,320,519	160,145	628,836	442,296	186,540	623,273	617,872

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 Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

³ Includes utility expenditure, employee retirement, unemployment compensation, workers' compensation, and other insurance trust expenditure.

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, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 22
Total Government Expenditures, Per Capita, Selected Years 1927-1991

Year	All Governments Total ¹	Federal			State			Local		Exhibit: U.S. Population ⁴ (thousands)
		Total	Direct ²	Intergovernmental	Total	Direct ³	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
1965	1,058	669	612	57	234	161	73	286	284	194,303
1967	1,297	840	764	76	296	200	96	335	334	198,712
1970	1,624	1,015	902	113	415	274	141	451	448	205,052
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	7,020	4,538	4,060	479	1,756	1,210	546	1,771	1,755	241,596
1987	7,432	4,712	4,255	457	1,869	1,290	580	1,903	1,626	243,773
1988	7,795	4,932	4,449	483	1,969	1,353	616	2,015	1,994	246,329
1989	8,163	5,106	4,594	512	2,111	1,446	665	2,143	2,123	248,762
1990	8,888	5,581	4,992	589	2,293	1,592	701	2,328	2,305	249,633
1991	9,421	5,860	5,226	634	2,489	1,750	738	2,467	2,445	252,688

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 Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

³ Includes utility expenditure, employee retirement, unemployment compensation, workers' compensation, and other insurance trust expenditure.

⁴ Includes military personnel overseas beginning with 1940.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 23
Total Government Expenditures, as Percentage of Personal Income, Selected Years 1927-1991

Year	All Governments Total ¹	Federal			State			Local		Exhibit: Personal Income ⁴ (billions)
		Total	Direct ²	Intergovernmental	Total	Direct ³	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
1965	37.2	23.5	21.5	2.0	8.2	5.7	2.6	10.0	10.0	552.9
1967	40.0	25.9	23.6	2.3	9.1	6.2	3.0	10.3	10.3	644.5
1970	40.1	25.1	22.3	2.8	10.2	6.8	3.5	11.1	11.1	831.0
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	48.0	30.4	27.5	3.0	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
1989	46.3	29.0	26.1	2.9	12.0	8.2	3.8	12.2	12.0	4,384.3
1990	47.4	29.8	26.6	3.1	12.2	8.5	3.7	12.4	12.3	4,679.8
1991	49.3	30.7	27.3	3.3	13.0	9.2	3.9	12.9	12.8	4,828.3

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 Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

³ Includes utility expenditure, employee retirement, unemployment compensation, workers' compensation, and other insurance trust expenditure.

⁴ Includes 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, Tables 10, 11, 13, and 14; *Government Finances: [year]*.

Table 24
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
General	\$169,689	\$272,480	\$403,208	\$716,629	\$1,050,481	\$1,106,860	\$1,236,520	\$1,298,856	\$1,400,476	\$1,493,179	\$1,557,183
Taxes	144,950	232,877	331,650	574,244	804,404	844,977	944,203	998,341	1,084,500	1,133,886	1,167,271
Property	22,583	34,054	51,491	68,499	103,757	111,709	121,203	132,212	142,525	155,613	167,934
Sales, Gross Receipts, and Customs	32,904	48,619	70,905	111,961	175,535	182,051	192,514	209,056	218,543	231,855	244,065
Individual Income	52,882	101,224	143,840	286,149	401,279	423,324	476,492	489,531	543,497	572,524	577,168
Corporation Income	27,390	36,567	47,263	77,921	80,483	83,137	106,351	117,858	129,213	117,073	120,328
Other Taxes ¹	9,191	12,413	18,151	29,714	43,350	44,756	47,644	49,683	50,723	56,821	57,776
Charges and Miscellaneous	24,739	39,603	71,558	142,385	246,077	261,883	292,317	300,515	315,976	359,293	389,912
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	47,163	50,168	52,516	56,225	58,642	60,736
Insurance Trust	26,539	52,717	100,632	190,010	323,529	361,634	392,477	424,628	460,749	495,176	506,286
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	257,263	275,874	310,023	339,493	361,684	378,510
Employee Retirement	4,494	8,206	14,862	29,060	57,804	73,906	83,977	82,262	85,598	98,669	91,676
Other Insurance Trust ²	5,303	6,026	10,153	21,580	29,160	30,465	32,626	32,343	35,658	34,824	36,100
Total	\$202,583	\$333,811	\$517,175	\$932,199	\$1,418,781	\$1,515,657	\$1,679,165	\$1,775,999	\$1,917,451	\$2,046,998	\$2,124,205
Total Per Capita	\$1,043	\$1,628	\$2,395	\$4,094	\$5,950	\$6,298	\$6,916	\$7,248	\$7,752	\$8,190	\$8,406
Total as a Percentage of Personal Income	36.6%	40.2%	39.6%	41.1%	42.0%	42.2%	44.2%	43.6%	43.8%	43.9%	44.0%
Expenditures											
By Character and Object											
Current Operation	\$122,481	\$197,020	\$304,946	\$517,011	\$832,593	\$897,766	\$963,217	\$1,027,052	\$1,072,785	\$1,190,147	\$1,284,024
Capital Outlay	33,744	47,519	66,615	99,386	156,912	176,124	195,713	197,851	211,734	220,960	227,408
Assistance and Subsidies	12,493	20,764	43,970	63,998	83,387	86,963	89,003	96,104	101,832	106,602	118,421
Interest on Debt	11,953	19,160	34,307	78,890	179,098	188,537	196,542	210,922	229,730	246,866	256,674
Insurance Benefits and Repayments	24,880	48,521	106,500	199,373	328,824	346,730	367,258	388,168	414,624	454,218	494,160
By Function											
General	173,610	275,017	432,553	723,093	1,192,192	1,284,094	1,375,367	1,461,880	1,542,571	1,686,774	1,805,523
Current Expenditure ³	145,109	235,770	380,760	648,128	1,048,726	1,123,320	1,195,306	1,278,831	1,346,223	1,482,433	1,595,163
Capital Outlay ³	28,501	39,247	51,793	74,965	143,466	160,774	180,061	183,049	196,348	204,341	210,359
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	312,183	319,084	329,993	346,338	344,069	366,112
Postal Service	5,261	7,722	12,678	18,177	28,898	30,985	32,243	33,892	36,472	39,065	43,102
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	7,275	7,450	8,866	10,806	12,063	13,514
Education	29,613	55,771	95,011	143,830	205,894	224,400	240,647	256,960	280,713	305,552	330,759
Public Welfare	6,420	17,517	39,402	64,764	94,757	99,575	106,407	115,113	126,132	140,734	167,681
Hospitals	5,865	9,693	17,472	29,208	43,401	45,559	47,970	51,497	55,260	58,895	63,829
Health	1,805	3,895	7,371	14,102	20,200	23,070	24,634	27,292	29,831	33,592	39,042
Highways	12,348	16,746	22,840	33,745	45,823	49,936	52,978	55,998	58,869	61,913	65,602

Table 24 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Police Protection	\$2,792	\$4,903	\$9,482	\$15,233	\$24,386	\$26,228	\$28,778	\$30,934	\$32,723	\$35,921	\$38,942
Fire Protection	1,306	2,024	3,455	5,718	8,917	9,587	10,453	11,753	11,932	13,186	13,796
Corrections	1,033	1,709	3,578	6,833	13,559	15,755	17,562	20,154	22,500	26,229	29,297
Natural Resources	10,990	11,469	16,184	35,243	60,434	67,695	93,006	90,119	64,353	80,915	57,149
Parks and Recreation	1,104	1,888	3,462	6,520	10,718	11,618	12,521	13,670	14,641	16,007	17,718
Housing and Community Development	2,198	3,189	5,849	12,142	18,592	19,210	21,308	25,212	28,230	32,430	33,346
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	19,142	21,324	23,678	25,773	28,453	31,014
Interest on General Debt	11,430	18,411	33,002	76,033	172,708	181,231	187,971	202,437	220,845	237,691	247,374
Other and Unallocable ⁴	18,217	28,723	56,306	93,980	130,425	140,645	151,031	164,312	177,153	220,059	247,246
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	65,297	69,108	70,049	73,509	77,801	81,004
Insurance Trust	24,879	48,521	106,500	199,372	328,824	346,730	367,258	388,168	414,624	454,218	494,159
Social Security and Medicare	16,618	35,828	76,587	149,451	253,594	267,923	282,212	299,475	321,335	350,435	376,933
Employee Retirement	3,455	6,399	14,570	28,870	47,720	50,747	55,594	60,496	64,385	69,783	75,745
Other Insurance Trust ²	4,806	6,294	15,343	21,051	27,510	28,060	29,452	28,198	28,903	34,000	41,481
Total	\$205,547	\$332,985	\$556,338	\$958,655	\$1,580,814	\$1,696,121	\$1,811,733	\$1,920,097	\$2,030,704	\$2,218,793	\$2,380,686
Total Per Capita	\$1,058	\$1,624	\$2,576	\$4,210	\$6,629	\$7,048	\$7,462	\$7,836	\$8,210	\$8,878	\$9,421
Total as a Percentage of Personal Income	37.2%	40.1%	42.6%	42.3%	46.8%	47.2%	47.7%	47.1%	46.4%	47.6%	49.3%
Exhibits											
Salaries and Wages	n.a.	n.a.	n.a.	\$250,886	\$357,152	\$379,676	\$403,996	\$430,601	\$456,135	\$487,594	\$520,705
Debt Outstanding	416,786	514,489	765,353	1,249,919	2,396,084	2,788,381	3,081,205	3,369,615	3,679,467	4,126,657	4,598,786

n.a. — not available

— represents zero

Note: See Table XX for population and personal income figures.

¹ Includes death and gift, severance, license, and other taxes.

² Includes unemployment compensation, railroad retirement, veterans' life insurance, and workers' compensation.

³ Estimated by ACIR for years 1965 to 1980.

⁴ Includes libraries, social insurance administration, veterans' services, air transportation, water transport and terminals, other transportation, protective inspection and regulation, government administration, and other general expenditures.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 25
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
Total	\$125,837	\$205,562	\$303,857	\$565,477	\$806,808	\$847,516	\$952,631	\$1,012,343	\$1,092,660	\$1,154,596	\$1,200,682
General	106,719	163,582	223,311	419,123	560,449	580,611	667,004	692,555	743,359	783,390	812,339
Intergovernmental ¹	-	-	1,244	1,787	1,931	2,138	2,487	2,859	2,903	2,911	3,234
General from Own Sources	106,719	163,582	222,067	417,336	558,518	578,473	664,517	689,696	740,456	780,479	809,105
Taxes	93,709	146,082	190,185	350,781	454,037	471,898	539,400	562,600	615,853	632,267	641,982
Individual Income	48,792	90,412	122,386	244,069	330,918	348,959	392,557	401,181	445,690	466,884	467,827
Corporation Income	25,461	32,829	40,621	64,600	61,331	63,143	83,926	94,195	103,291	93,507	98,086
Sales, Gross Receipts, Customs	15,786	18,297	21,090	32,034	49,159	47,046	48,423	52,604	52,527	53,970	58,495
Customs Duties	1,442	2,430	4,289	7,436	12,176	13,420	15,138	16,317	16,450	16,810	16,034
Alcoholic Beverages	3,667	4,726	5,331	5,685	11,614	11,641	11,952	12,876	5,810	5,753	7,227
Motor Fuel	2,792	3,776	4,475	4,887	5,376	5,601	6,135	5,830	14,372	13,077	16,917
Tobacco Products	2,142	2,094	2,315	2,446	4,483	4,608	4,937	4,523	4,290	4,268	4,782
Other	5,743	5,271	4,680	11,580	15,510	11,776	10,261	13,058	11,605	14,062	13,535
Death and Gift	2,716	3,644	4,611	6,389	6,422	6,958	7,493	7,594	8,745	11,500	11,138
Other Taxes	954	900	1,477	3,689	6,207	5,792	7,001	7,026	5,600	6,406	6,436
Charges and Miscellaneous	13,010	17,500	31,882	66,555	104,481	106,575	125,117	127,096	124,603	148,212	167,123
Insurance Trust	19,117	41,980	80,546	146,354	246,359	266,905	285,627	319,788	349,301	371,206	388,343
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	257,263	275,874	310,023	339,493	361,684	378,510
Employee Retirement	1,071	1,713	2,508	3,619	4,592	4,541	4,486	4,444	4,424	4,401	4,446
Other Insurance Trust ²	1,304	1,782	2,421	3,365	5,202	5,101	5,267	5,321	5,384	5,121	5,387
Expenditures											
Total	\$130,059	\$208,190	\$340,732	\$617,166	\$1,032,131	\$1,096,401	\$1,148,654	\$1,214,812	\$1,270,068	\$1,393,121	\$1,480,664
By Character and Object											
Intergovernmental Expenditure	11,062	23,257	49,628	90,836	107,242	115,632	111,511	118,906	127,247	146,990	160,145
Current Operation	68,552	99,105	124,237	209,199	360,281	386,388	412,126	435,791	432,256	490,016	521,636
Capital Outlay	13,209	17,869	21,798	36,492	77,014	85,647	96,871	93,531	99,790	97,891	95,775
Assistance and Subsidies	8,366	12,674	32,824	48,776	62,680	64,375	65,537	72,716	76,857	79,375	87,965
Interest on Debt	8,940	14,037	24,220	61,286	140,281	144,167	146,155	158,119	174,288	187,952	195,142
Insurance Benefits and Repayments	19,930	41,248	88,025	170,576	284,633	300,192	316,454	336,289	359,630	390,897	420,001
By Function											
General	110,129	166,942	252,707	446,590	747,498	796,209	832,200	878,523	910,438	1,002,224	1,060,663
Intergovernmental	11,062	23,257	49,628	90,836	107,242	115,632	111,511	118,906	127,247	146,990	160,145
Public Welfare	3,098	7,574	14,352	28,494	43,111	44,544	47,821	51,253	56,410	60,456	78,419
Education	1,677	5,844	8,959	12,889	14,742	18,023	17,986	19,539	21,670	22,757	24,537
Highways	3,997	4,608	4,754	9,457	12,469	14,370	12,858	14,065	13,441	14,233	14,611
Other and Unallocable	2,290	5,231	21,563	39,996	36,920	38,695	32,846	34,049	35,726	49,544	42,578

Table 25 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Direct General	\$99,067	\$143,685	\$203,079	\$355,754	\$640,256	\$680,577	\$720,689	\$759,617	\$783,191	\$855,234	\$900,518
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	312,183	319,084	329,993	346,338	344,069	366,112
Military Functions Only	n.a.	n.a.	n.a.	n.a.	265,232	288,454	296,915	306,474	320,844	316,087	335,849
Postal Service	5,261	7,722	12,678	18,177	28,898	30,985	32,243	33,892	36,472	39,065	43,102
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	7,275	7,450	8,866	10,806	12,063	13,514
Education	1,050	3,053	7,153	10,619	13,208	13,581	14,028	14,277	16,815	17,404	21,093
Public Welfare	105	2,837	12,212	19,212	25,234	25,790	26,187	28,656	31,170	33,447	40,716
Hospitals	1,340	1,830	3,053	5,421	7,531	7,573	7,786	8,045	8,187	8,483	9,425
Health	969	2,089	2,943	5,715	6,489	7,520	7,731	8,804	9,147	9,369	12,336
Highways	127	319	312	434	834	568	623	377	776	856	665
Police Protection	243	409	1,095	1,739	3,430	3,543	4,036	4,657	4,952	5,344	6,170
Corrections	59	83	203	387	720	798	924	1,168	1,303	1,594	1,941
Natural Resources, Parks and Recreation	9,260	8,737	11,961	29,734	53,635	60,075	84,566	81,481	54,975	70,266	46,362
Housing and Community Development	948	1,051	2,392	6,080	8,214	7,925	9,538	11,969	13,492	16,951	16,698
Interest on General Debt	8,940	14,037	24,220	61,286	140,281	144,167	146,155	158,119	174,288	187,952	195,142
Other and Unallocable	9,897	13,574	25,783	42,599	55,700	58,594	60,338	69,313	74,470	108,371	127,242
Insurance Trust	19,929	41,248	88,025	170,576	284,633	300,192	316,454	336,289	359,630	390,897	420,001
Social Security and Medicare	16,618	35,828	76,587	149,451	253,594	267,923	282,212	299,475	321,335	350,435	376,933
Employee Retirement	1,447	2,770	7,127	14,862	23,306	24,226	25,991	28,371	29,491	31,428	33,624
Other Insurance Trust ²	1,864	2,650	4,311	6,263	7,733	8,043	8,251	8,443	8,804	9,034	9,444
Exhibits											
Direct Expenditures	\$118,996	\$184,933	\$291,104	\$526,330	\$924,889	\$980,769	\$1,037,143	\$1,095,906	\$1,142,821	\$1,246,131	\$1,320,519
Salaries and Wages	n.a.	n.a.	n.a.	86,990	120,331	123,054	129,262	134,912	138,562	146,436	154,289
Debt Outstanding	317,274	370,919	555,070	914,316	1,827,451	2,129,506	2,354,073	2,614,581	2,881,112	3,266,073	3,683,054
Held by Federal Government	63,236	95,170	10,941	199,212	317,612	383,919	458,172	550,649	676,842	795,907	919,713
Other Debt Outstanding	254,038	275,749	544,129	715,104	1,509,839	1,745,587	1,895,901	2,063,932	2,204,270	2,470,166	2,763,341

n.a. — not available

— represents zero

¹ Mainly state payments to federal government for administration of state Supplemental Security Income (SSI) programs.

² Includes unemployment compensation, railroad retirement, and veterans' life insurance.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 26
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
Total	\$648	\$1,002	\$1,407	\$2,483	\$3,383	\$3,522	\$3,923	\$4,132	\$4,418	\$4,620	\$4,752
General	549	798	1,034	1,840	2,350	2,413	2,747	2,827	3,005	3,135	3,215
Intergovernmental ¹	-	-	6	8	8	9	10	12	12	12	13
General from Own Sources	549	798	1,028	1,833	2,342	2,404	2,737	2,815	2,994	3,123	3,202
Taxes	482	712	881	1,540	1,904	1,961	2,222	2,296	2,490	2,530	2,541
Individual Income	251	441	567	1,072	1,388	1,450	1,617	1,637	1,802	1,868	1,851
Corporation Income	131	160	188	284	257	262	346	384	418	374	388
Sales, Gross Receipts, Customs	81	89	98	141	206	195	199	215	212	216	231
Customs Duties	7	12	20	33	51	56	62	67	67	67	63
Alcoholic Beverages	19	23	25	25	49	48	49	53	23	23	29
Motor Fuel	14	18	21	21	23	23	25	24	58	52	67
Tobacco Products	11	10	11	11	19	19	20	18	17	17	19
Other	30	26	22	51	65	49	42	53	47	56	54
Death and Gift	14	18	21	28	27	29	31	31	35	46	44
Other Taxes	5	4	7	16	26	24	29	29	23	26	25
Charges and Miscellaneous	67	85	148	292	438	443	515	519	504	593	661
Insurance Trust	98	205	373	643	1,033	1,109	1,176	1,305	1,412	1,485	1,537
Social Security and Medicare	86	188	350	612	992	1,069	1,136	1,265	1,373	1,447	1,498
Employee Retirement	6	8	12	16	19	19	18	18	18	18	18
Other Insurance Trust ²	7	9	11	15	22	21	22	22	22	20	21
Expenditures											
Total	\$669	\$1,015	\$1,578	\$2,710	\$4,328	\$4,556	\$4,731	\$4,958	\$5,135	\$5,574	\$5,860
By Character and Object											
Intergovernmental Expenditure	57	113	230	399	450	480	459	485	514	588	634
Current Operation	353	483	575	919	1,511	1,606	1,697	1,779	1,748	1,961	2,064
Capital Outlay	68	87	101	160	323	356	399	382	403	392	379
Assistance and Subsidies	43	62	152	214	263	268	270	297	311	318	348
Interest on Debt	46	68	112	269	588	599	602	645	705	752	772
Insurance Benefits and Repayments	103	201	408	749	1,194	1,247	1,303	1,372	1,454	1,564	1,662
By Function											
General	567	814	1,170	1,961	3,135	3,309	3,427	3,586	3,681	4,010	4,198
Intergovernmental	57	113	230	399	450	480	459	485	514	588	634
Public Welfare	16	37	66	125	181	185	197	209	228	242	310
Education	9	29	41	57	62	75	74	80	88	91	97
Highways	21	22	22	42	52	60	53	57	54	57	58
Other and Unallocable	12	26	100	176	155	161	135	139	144	198	169

Table 26 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Direct General	\$510	\$701	\$940	\$1,562	\$2,685	\$2,828	\$2,968	\$3,100	\$3,166	\$3,422	\$3,564
National Defense and International Relations	287	411	443	656	1,211	1,297	1,314	1,347	1,400	1,377	1,449
Military Functions Only	n.a.	n.a.	n.a.	n.a.	1,112	1,199	1,223	1,251	1,297	1,265	1,329
Postal Service	27	38	59	80	121	129	133	138	147	156	171
Space Research and Technology	26	18	15	21	31	30	31	36	44	48	53
Education	5	15	33	47	55	56	58	58	68	70	83
Public Welfare	†	14	57	84	106	107	108	117	126	134	161
Hospitals	7	9	14	24	32	31	32	33	33	34	37
Health	5	10	14	25	27	31	32	36	37	37	49
Highways	†	2	1	2	3	2	3	2	3	3	3
Police Protection	1	2	5	8	14	15	17	19	20	21	24
Corrections	†	†	†	2	3	3	4	5	5	6	8
Natural Resources, Parks and Recreation	48	43	55	131	225	250	348	333	222	281	183
Housing and Community Development	5	5	11	27	34	33	39	49	55	68	66
Interest on General Debt	46	68	112	269	588	599	602	645	705	752	772
Other and Unallocable	51	66	119	187	234	243	249	283	301	434	504
Insurance Trust	103	201	408	749	1,194	1,247	1,303	1,372	1,454	1,564	1,662
Social Security and Medicare	86	175	355	656	1,063	1,113	1,162	1,222	1,299	1,402	1,492
Employee Retirement	7	14	33	65	98	101	107	116	119	126	133
Other Insurance Trust ²	10	13	20	28	32	33	34	34	36	36	37
Exhibits											
Direct Expenditures	\$612	\$902	\$1,348	\$2,311	\$3,878	\$4,075	\$4,272	\$4,473	\$4,620	\$4,986	\$5,226
Salaries and Wages	n.a.	n.a.	n.a.	382	505	511	532	551	560	586	611
Debt Outstanding	1,633	1,809	2,570	4,015	7,663	8,849	9,695	10,671	11,648	13,068	14,576
Held by Federal Government	325	464	51	875	1,332	1,595	1,887	2,247	2,736	3,185	3,640
Other Debt Outstanding	1,307	1,345	2,519	3,140	6,331	7,254	7,808	8,423	8,912	9,884	10,936
Population (thousands) ³	194,303	205,052	215,973	227,726	238,466	240,651	242,804	245,021	247,342	249,924	252,688

n.a. — not available

† less than \$1 per capita

– represents zero

¹ Mainly state payments to federal government for administration of state Supplemental Security Income (SSI) programs.

² Includes unemployment compensation, railroad retirement, and veterans' life insurance.

³ Includes military personnel overseas.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 27
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
Total	22.8%	24.7%	23.2%	25.0%	23.9%	23.6%	25.1%	24.8%	24.9%	24.8%	24.9%
General	19.3	19.7	17.1	18.5	16.6	16.2	17.5	17.0	17.0	16.8	16.8
Intergovernmental ¹	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
General from Own Sources	19.3	19.7	17.0	18.4	16.5	16.1	17.5	16.9	16.9	16.7	16.8
Taxes	16.9	17.6	14.5	15.5	13.4	13.1	14.2	13.8	14.1	13.6	13.3
Individual Income	8.8	10.9	9.4	10.8	9.8	9.7	10.3	9.8	10.2	10.0	9.7
Corporation Income	4.6	4.0	3.1	2.9	1.8	1.8	2.2	2.3	2.4	2.0	2.0
Sales, Gross Receipts, Customs	2.9	2.2	1.6	1.4	1.5	1.3	1.3	1.3	1.2	1.2	1.2
Customs Duties	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3
Alcoholic Beverages	0.7	0.6	0.4	0.3	0.3	0.3	0.3	0.3	0.1	0.1	0.1
Motor Fuel	0.5	0.5	0.3	0.2	0.2	0.2	0.2	0.1	0.3	0.3	0.4
Tobacco Products	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other	1.0	0.6	0.4	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3
Death and Gift	0.5	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Taxes	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
Charges and Miscellaneous	2.4	2.1	2.4	2.9	3.1	3.0	3.3	3.1	2.8	3.2	3.5
Insurance Trust	3.5	5.1	6.2	6.5	7.3	7.4	7.5	7.8	8.0	8.0	8.0
Social Security and Medicare	3.0	4.6	5.8	6.2	7.0	7.2	7.3	7.6	7.8	7.8	7.8
Employee Retirement	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other Insurance Trust ²	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Expenditures											
Total	23.5%	25.1%	26.1%	27.2%	30.5%	30.5%	30.2%	29.8%	29.0%	29.9%	30.7%
By Character and Object											
Intergovernmental Expenditure	2.0	2.8	3.8	4.0	3.2	3.2	2.9	2.9	2.9	3.2	3.3
Current Operation	12.4	11.9	9.5	9.2	10.7	10.8	10.8	10.7	9.9	10.5	10.8
Capital Outlay	2.4	2.2	1.7	1.6	2.3	2.4	2.5	2.3	2.3	2.1	2.0
Assistance and Subsidies	1.5	1.5	2.5	2.2	1.9	1.8	1.7	1.8	1.8	1.7	1.8
Interest on Debt	1.6	1.7	1.9	2.7	4.2	4.0	3.8	3.9	4.0	4.0	4.0
Insurance Benefits and Repayments	3.6	5.0	6.7	7.5	8.4	8.4	8.3	8.3	8.2	8.4	8.7
By Function											
General	19.9	20.1	19.3	19.7	22.1	22.2	21.9	21.6	20.8	21.5	22.0
Intergovernmental	2.0	2.8	3.8	4.0	3.2	3.2	2.9	2.9	2.9	3.2	3.3
Public Welfare	0.6	0.9	1.1	1.3	1.3	1.2	1.3	1.3	1.3	1.3	1.6
Education	0.3	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Highways	0.7	0.6	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3
Other and Unallocable	0.4	0.6	1.6	1.8	1.1	1.1	0.9	0.8	0.8	1.1	0.9

Table 27 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Direct General	17.9%	17.3%	15.5%	15.7%	18.9%	19.0%	19.0%	18.6%	17.9%	18.3%	18.7%
National Defense and International Relations	10.1	10.1	7.3	6.6	8.5	8.7	8.4	8.1	7.9	7.4	7.6
Military Functions Only	n.a.	n.a.	n.a.	n.a.	7.8	8.0	7.8	7.5	7.3	6.8	7.0
Postal Service	1.0	0.9	1.0	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.9
Space Research and Technology	0.9	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3
Education	0.2	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Public Welfare	<	0.3	0.9	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.8
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Health	0.2	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Highways	<	<	<	<	<	<	<	<	<	<	<
Police Protection	<	<	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Corrections	<	<	<	<	<	<	<	<	<	<	<
Natural Resources, Parks and Recreation	1.7	1.1	0.9	1.3	1.6	1.7	2.2	2.0	1.3	1.5	1.0
Housing and Community Development	0.2	0.1	0.2	0.3	0.2	0.2	0.3	0.3	0.3	0.4	0.3
Interest on General Debt	1.6	1.7	1.9	2.7	4.2	4.0	3.8	3.9	4.0	4.0	4.0
Other and Unallocable	1.8	1.6	2.0	1.9	1.6	1.6	1.6	1.7	1.7	2.3	2.6
Insurance Trust	3.6	5.0	6.7	7.5	8.4	8.4	8.3	8.3	8.2	8.4	8.7
Social Security and Medicare	3.0	4.3	5.9	6.6	7.5	7.5	7.4	7.3	7.3	7.5	7.8
Employee Retirement	0.3	0.3	0.5	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Other Insurance Trust ²	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Exhibits											
Direct Expenditures	21.5%	22.3%	22.3%	23.2%	27.4%	27.3%	27.3%	26.9%	26.1%	26.7%	27.3%
Salaries and Wages	n.a.	n.a.	n.a.	3.8	3.6	3.4	3.4	3.3	3.2	3.1	3.2
Debt Outstanding	57.4	44.6	42.5	40.4	54.1	59.3	61.9	64.1	65.8	70.0	76.3
Held by Federal Government	11.4	11.5	0.8	8.8	9.4	10.7	12.1	13.5	15.5	17.1	19.0
Other Debt Outstanding	45.9	33.2	41.6	31.6	44.7	48.6	49.9	50.6	50.3	53.0	57.2
Personal Income (billions) ³	\$552.9	\$831.0	\$1,307.3	\$2,265.4	\$3,379.8	\$3,590.4	\$3,802.0	\$4,075.9	\$4,380.3	\$4,664.2	\$4,828.3

n.a. — not available

- represents zero

< rounds to zero

¹ Mainly state payments to federal government for administration of state Supplemental Security Income (SSI) programs.

² Includes unemployment compensation, railroad retirement, and veterans' life insurance.

³ Includes earnings of federal civilian and military personnel overseas, and of U.S. residents employed abroad by private U.S. firms.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 28
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
Total	\$87,777	\$150,106	\$261,616	\$451,538	\$720,062	\$783,378	\$843,879	\$884,117	\$953,517	\$1,032,115	\$1,080,856
General	74,000	130,755	228,195	382,322	598,121	641,486	686,860	726,762	785,844	849,502	902,177
Intergovernmental from Federal	11,029	21,857	47,054	83,029	106,158	113,099	114,857	117,602	125,824	136,802	154,098
Own-Source	62,971	108,898	181,141	299,293	491,963	528,387	572,003	609,160	660,020	712,700	748,079
Taxes	51,242	86,795	141,465	223,463	350,367	373,079	404,803	435,741	468,647	501,619	525,290
Property	22,583	34,054	51,491	68,499	103,757	111,709	121,203	132,212	142,525	155,613	167,934
Sales and Gross Receipts	17,118	30,322	49,815	79,927	126,376	135,005	144,091	156,452	166,016	177,885	185,570
Individual Income	4,090	10,812	21,454	42,080	70,361	74,365	83,935	88,350	97,807	105,640	109,341
Corporation Income	1,929	3,738	6,642	13,321	19,152	19,994	22,425	23,663	25,922	23,566	22,242
Other Taxes Including Licenses	5,522	7,869	12,063	19,636	30,721	32,006	33,150	35,063	36,378	38,915	40,203
Charges and Miscellaneous	11,729	22,103	39,676	75,830	141,596	155,308	167,200	173,419	191,373	211,081	222,789
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	47,163	50,167	52,516	56,225	58,643	60,736
Insurance Trust	7,422	10,737	20,086	43,656	77,170	94,729	106,850	104,840	111,448	123,970	117,943
Employee Retirement	3,423	6,493	12,354	25,441	53,212	69,365	79,491	77,818	81,174	94,268	87,230
Unemployment Compensation	3,244	3,101	5,734	13,529	17,640	18,267	18,925	17,273	19,704	18,441	18,025
Other Insurance Trust ¹	755	1,143	1,998	4,686	6,319	7,097	8,434	9,749	10,570	11,262	12,688
Expenditures											
Total	\$86,554	\$148,051	\$266,208	\$434,073	\$657,888	\$717,458	\$777,045	\$826,849	\$890,814	\$975,907	\$1,063,633
By Character and Object											
Intergovernmental to Federal ²	-	-	975	1,745	1,963	2,106	2,456	2,657	2,931	3,245	3,466
Direct	86,554	148,051	265,234	432,328	655,925	715,352	774,589	824,192	887,883	972,662	1,060,168
Current Operation	53,929	97,915	180,709	307,811	472,312	511,378	551,091	591,261	640,529	700,131	762,388
Capital Outlay	20,535	29,650	44,817	62,894	79,898	90,477	98,842	104,320	111,944	123,069	131,633
Assistance and Subsidies	4,127	8,090	11,146	15,222	20,707	22,588	23,466	23,928	24,975	27,227	30,456
Interest on Debt	3,012	5,123	10,087	17,604	38,817	44,370	50,387	52,803	55,442	58,914	61,532
Insurance Benefits and Repayments	4,950	7,273	18,475	28,797	44,191	46,538	50,804	51,879	54,994	63,321	74,159
By Function											
General	74,546	131,331	230,448	369,087	553,899	605,623	657,134	704,921	762,311	834,785	908,471
Education	28,563	52,718	87,858	133,211	192,686	210,819	226,619	242,683	263,898	288,148	309,666
Public Welfare	6,315	14,679	28,155	47,288	71,479	75,868	82,650	89,090	97,879	110,518	130,402
Hospitals	4,525	7,863	14,419	23,787	35,870	37,986	40,184	43,452	47,073	50,412	54,404
Health	836	1,806	4,428	8,387	13,711	15,550	16,903	18,488	20,684	24,223	26,706
Highways	12,221	16,427	22,528	33,311	44,989	49,368	52,355	55,621	58,093	61,057	64,937
Fire Protection	1,306	2,024	3,455	5,718	8,917	9,587	10,453	11,753	11,932	13,186	13,796

Table 28 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1991
(millions)

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Police Protection	\$2,549	\$4,494	\$8,387	\$13,494	\$20,956	\$22,685	\$24,742	\$26,277	\$27,771	\$30,577	\$32,772
Corrections	974	1,626	3,375	6,448	12,839	14,957	16,638	18,986	21,197	24,635	27,356
Natural Resources	1,730	2,732	4,223	5,509	8,357	9,074	9,943	10,238	11,092	12,330	12,575
Parks and Recreation	1,104	1,888	3,462	6,520	9,160	10,164	11,018	12,070	12,927	14,326	15,930
Housing and Community Development	1,250	2,138	3,457	6,062	10,378	11,285	11,770	13,255	14,738	15,479	16,648
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	19,142	21,647	23,679	25,773	28,453	31,014
Interest on General Debt	2,490	4,374	8,782	14,747	32,427	37,064	41,891	44,318	46,557	49,739	52,232
Financial Administration	1,267	2,030	3,594	6,719	10,471	11,897	12,872	13,589	14,993	16,217	16,995
Other Governmental Administration ³	2,338	3,939	7,360	11,715	18,419	19,906	22,034	23,830	25,930	28,619	31,466
Other and Unallocable	4,718	9,180	19,578	32,957	45,842	50,271	55,415	57,592	61,774	66,866	71,572
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	65,297	69,108	70,048	73,510	77,801	81,004
Insurance Trust	4,950	7,273	18,475	28,796	44,191	46,538	50,804	51,879	54,994	63,321	74,158
Employee Retirement	2,298	3,629	7,443	12,070	24,414	26,521	29,603	32,125	34,894	38,355	42,121
Unemployment Compensation	2,008	2,723	9,577	14,008	14,995	14,887	15,248	13,093	12,862	16,499	22,135
Other Insurance Trust ¹	644	921	1,455	2,718	4,782	5,130	5,953	6,662	7,237	8,467	9,902
Exhibits											
Salaries and Wages	n.a.	n.a.	n.a.	\$180,261	\$236,821	\$256,622	\$274,734	\$295,689	\$317,573	\$341,158	\$366,416
Debt Outstanding at End of Year	99,512	143,570	221,224	363,892	568,633	658,875	727,132	755,034	798,355	860,584	915,732

n.a. — not available

– represents zero

¹ Includes workers' compensation and other insurance trust.

² Mainly state payments to federal government for administration of Supplemental Security Income (SSI) programs.

³ Includes general public buildings, judicial and legal, and other government administration.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 29
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Revenues											
Total	\$452	\$732	\$1,211	\$1,983	\$3,020	\$3,255	\$3,476	\$3,608	\$3,855	\$4,130	\$4,277
General	381	638	1,057	1,679	2,508	2,666	2,829	2,966	3,177	3,399	3,570
Intergovernmental from Federal	57	107	218	365	445	470	473	480	509	547	610
Own-Source	324	531	839	1,314	2,063	2,196	2,356	2,486	2,668	2,852	2,960
Taxes	264	423	655	981	1,469	1,550	1,667	1,778	1,895	2,007	2,079
Property	116	166	238	301	435	464	499	540	576	623	665
Sales and Gross Receipts	88	148	231	351	530	561	593	639	671	712	734
Individual Income	21	53	99	185	295	309	346	361	395	423	433
Corporation Income	10	18	31	58	80	83	92	97	105	94	88
Other Taxes Including Licenses	28	38	56	86	129	133	137	143	147	156	159
Charges and Miscellaneous	60	108	184	333	594	645	689	708	774	845	882
Utilities and Liquor Stores	33	42	62	112	188	196	207	214	227	235	240
Insurance Trust	38	52	93	192	324	394	440	428	451	496	467
Employee Retirement	18	32	57	112	223	288	327	318	328	377	345
Unemployment Compensation	17	15	27	59	74	76	78	70	80	74	71
Other Insurance Trust ¹	4	6	9	21	26	29	35	40	43	45	50
Expenditures											
Total	\$445	\$722	\$1,233	\$1,906	\$2,759	\$2,981	\$3,200	\$3,375	\$3,602	\$3,905	\$4,209
By Character and Object											
Intergovernmental to Federal ²	-	-	5	8	8	9	10	11	12	13	14
Direct	445	722	1,228	1,898	2,751	2,973	3,190	3,364	3,590	3,892	4,196
Current Operation	278	478	837	1,352	1,981	2,125	2,270	2,413	2,590	2,801	3,017
Capital Outlay	106	145	208	276	335	376	407	426	453	492	521
Assistance and Subsidies	21	39	52	67	87	94	97	98	101	109	121
Interest on Debt	16	25	47	77	163	184	208	216	224	236	244
Insurance Benefits and Repayments	25	35	86	126	185	193	209	212	222	253	293
By Function											
General	384	640	1,067	1,621	2,323	2,517	2,706	2,877	3,082	3,340	3,595
Education	147	257	407	585	808	876	933	990	1,067	1,153	1,225
Public Welfare	33	72	130	208	300	315	340	364	396	442	516
Hospitals	23	38	67	104	150	158	165	177	190	202	215
Health	4	9	21	37	57	65	70	75	84	97	106
Highways	63	80	104	146	189	205	216	227	235	244	257
Fire Protection	7	10	16	25	37	40	43	48	48	53	55

Table 29 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Police Protection	\$13	\$22	\$39	\$59	\$88	\$94	\$102	\$107	\$112	\$122	\$130
Corrections	5	8	16	28	54	62	69	77	86	99	108
Natural Resources	9	13	20	24	35	38	41	42	45	49	50
Parks and Recreation	6	9	16	29	38	42	45	49	52	57	63
Housing and Community Development	6	10	16	27	44	47	48	54	60	62	66
Sewerage and Solid Waste	12	17	34	58	73	80	89	97	104	114	123
Interest on General Debt	13	21	41	65	136	154	173	181	188	199	207
Financial Administration	7	10	17	30	44	49	53	55	61	65	67
Other Governmental Administration ³	12	19	34	51	77	83	91	97	105	115	125
Other and Unallocable	24	45	91	145	192	209	228	235	250	268	283
Utilities and Liquor Stores	36	46	80	159	251	271	285	286	297	311	321
Insurance Trust	25	35	86	126	185	193	209	212	222	253	293
Employee Retirement	12	18	34	53	102	110	122	131	141	153	167
Unemployment Compensation	10	13	44	62	63	62	63	53	52	66	88
Other Insurance Trust ¹	3	4	7	12	20	21	25	27	29	34	39
Exhibits											
Salaries and Wages	n.a.	n.a.	n.a.	\$792	\$993	\$1,066	\$1,132	\$1,207	\$1,284	\$1,365	\$1,450
Debt Outstanding at End of Year	512	700	1,024	1,598	2,385	2,738	2,995	3,082	3,228	3,443	3,624
Population (thousands) ⁴	194,303	205,052	215,973	227,726	238,466	240,651	242,804	245,021	247,342	249,924	252,688

n.a.—not available

— represents zero

¹ Includes workers' compensation and other insurance trust.

² Mainly state payments to federal government for administration of Supplemental Security Income (SSI) programs.

³ Includes general public buildings, judicial and legal, and other government administration.

⁴ Includes military personnel overseas.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 30 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Expenditures (cont.)											
Police Protection	0.5%	0.5%	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.7%
Corrections	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.6
Natural Resources	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3
Parks and Recreation	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Housing and Community Development	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sewerage and Solid Waste	0.4	0.4	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6
Interest on General Debt	0.5	0.5	0.7	0.7	1.0	1.0	1.1	1.1	1.1	1.1	1.1
Financial Administration	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Other Governmental Administration	0.4	0.5	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.7
Other and Unallocable	0.9	1.1	1.5	1.5	1.4	1.4	1.5	1.4	1.4	1.4	1.5
Utilities and Liquor Stores	1.3	1.1	1.3	1.6	1.8	1.8	1.8	1.7	1.7	1.7	1.7
Insurance Trust	0.9	0.9	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5
Employee Retirement	0.4	0.4	0.6	0.5	0.7	0.7	0.8	0.8	0.8	0.8	0.9
Unemployment Compensation	0.4	0.3	0.7	0.6	0.4	0.4	0.4	0.3	0.3	0.4	0.5
Other Insurance Trust	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
<i>Exhibits</i>											
Salaries and Wages	n.a.	n.a.	n.a.	8.0%	7.0%	7.1%	7.2%	7.3%	7.3%	7.3%	7.6%
Debt Outstanding at End of Year	18.0	17.3	16.9	16.1	16.8	18.4	19.1	18.5	18.2	18.5	19.0
Personal Income (billions) ⁴	\$552.9	\$831.0	\$1,307.3	\$2,265.4	\$3,379.8	\$3,590.4	\$3,802.0	\$4,075.9	\$4,380.3	\$4,664.2	\$4,828.3

n.a. — not available

- represents zero

¹ Includes workers' compensation and other insurance trust.

² Mainly state payments to federal government for administration of Supplemental Security Income (SSI) programs.

³ Includes general public buildings, judicial and legal, and other government administration.

⁴ Includes earnings of federal civilian and military personnel overseas and of U.S. residents employed abroad by private U.S. firms.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*.

Table 31
State General Revenues, by Source, 1948-1991
(millions)

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Taxes			
						Corporation 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	419,054	102,381	316,674	246,501	76,215	20,476	119,361	30,448	70,173
1988	445,586	107,241	338,345	264,146	80,133	21,607	130,330	32,074	74,199
1989	482,477	115,765	366,712	284,169	88,819	23,861	138,249	33,239	82,543
1990	517,429	126,329	391,101	300,489	96,076	21,751	147,069	35,593	90,612
1991	551,722	143,534	408,188	310,561	99,279	20,357	153,535	37,391	97,627

Sources: 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: [year]*.

Table 32
State General Revenues, by Source, Percentage Distribution, 1948-1991

Year	Total	Intergovernmental	Own-Source						
			Total	Taxes				Charges and Miscellaneous	
				Total	Individual Income	Corporation 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	419,054	24.4	75.6	58.8	18.2	4.9	28.5	7.3	16.7
1988	445,586	24.1	75.9	59.3	18.0	4.8	29.2	7.2	16.7
1989	482,477	24.0	76.0	58.9	18.4	4.9	28.7	6.9	17.1
1990	517,429	24.4	75.6	58.1	18.6	4.2	28.4	6.9	17.5
1991	551,722	26.0	74.0	56.3	18.0	3.7	27.8	6.8	17.7

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: [year]*.

Table 33
Local General Revenues, by Source, 1948-1991
(millions)

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Property	Taxes			Other	
					Individual Income	Sales			
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
1989	468,549	175,241	293,308	184,478	137,107	8,988	27,767	10,616	108,830
1990	512,322	190,723	321,599	201,130	149,765	9,563	30,815	10,985	120,469
1991	541,791	201,901	339,890	214,728	161,706	10,062	32,036	10,925	125,162

Sources: 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: [year]*.

Table 34
Local General Revenues, by Source, Percentage Distribution, 1948-1991

Year	Total	Intergovernmental	Own-Source						
			Total	Taxes				Charges and Miscellaneous	
				Total	Property	Individual Income	Sales		Other
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
1989	468,549	37.4	62.6	39.4	29.3	1.9	5.9	2.3	23.2
1990	512,322	37.2	62.8	39.3	29.2	1.9	6.0	2.1	23.5
1991	541,791	37.3	62.7	39.6	29.8	1.9	5.9	2.0	23.1

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: [year]*.

Table 35
Major Federal, State, and Local Tax Revenues, by Source, 1948-1991
(millions)

Fiscal Year	Federal							State			
	Federal, State, and Local ¹	Total	Individual Income	Corporation Income	Sales, Gross Receipts and Customs ²	Gift and Death	All Other	State and Local	Total	Individual Income	Corporation 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	803,404	454,037	330,918	61,331	49,159	6,422	6,207	350,366	215,893	63,908	17,631
1986	844,977	471,898	348,959	63,143	47,046	6,958	5,792	373,051	228,054	67,469	18,363
1987	944,203	539,400	392,557	83,926	48,423	7,493	7,001	405,149	246,933	75,965	20,724
1988	998,347	562,600	401,181	94,195	52,604	7,594	7,026	435,675	264,080	80,133	21,685
1989	1,084,500	615,853	445,690	103,291	52,527	8,745	5,600	468,647	284,169	88,819	23,861
1990	1,133,886	632,267	466,884	93,507	53,970	11,500	6,406	501,619	300,489	96,076	21,751
1991	1,167,272	641,982	467,827	98,086	58,495	11,138	6,436	525,290	310,561	99,279	20,357

¹ Excludes social insurance taxes and contributions. In 1991, the federal government trust funds received \$388.3 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement). State and local government trust funds received \$117 billion. User charges and miscellaneous general revenue equaled \$390 billion for all governments in 1991.

² Customs duties collected by federal government only.

(continued on next page)

Table 35 (cont.)
Major Federal, State, and Local Tax Revenues, by Source, 1948-1991
(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	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
1989	93,414	44,834	10,145	3,486	19,609	184,478	137,107	27,767	11,048	9,248
1990	99,702	47,367	10,675	3,832	21,086	201,130	149,765	30,815	11,379	9,170
1991	103,165	50,369	10,996	4,284	22,111	214,728	161,706	32,036	11,947	9,039

³ Local individual and corporation income taxes. For 1991, local individual income tax revenues were \$10,062 million and corporation income tax revenues were \$1,886 million. Nearly all of the local corporation income tax revenues are raised in New York City and the District of Columbia.

Table 36
Federal, State, and Local Tax Revenues, by Government, Selected Years 1967-1991
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1967	\$176,121	\$115,121	\$61,000	\$31,926	\$29,074	\$10,507	\$5,702	\$10,811	\$1,465	\$589
1972	263,342	153,733	109,609	59,870	49,739	17,009	10,076	18,939	2,765	952
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	844,977	471,898	373,079	228,054	144,997	50,873	34,049	48,040	7,270	4,766
1987	944,203	539,400	404,803	246,501	158,216	55,366	37,240	51,809	8,114	5,687
1988	998,341	562,600	435,741	264,146	171,595	59,791	40,578	56,065	9,071	6,091
1989	1,084,500	615,853	468,647	284,169	184,478	63,930	44,196	60,479	9,844	6,029
1990	1,133,886	632,267	501,619	300,489	201,130	68,788	48,750	65,923	10,564	7,105
1991	1,167,272	641,982	525,290	310,561	214,729	72,213	52,154	71,368	11,286	7,708
Property Taxes										
1967	26,047	n.a.	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1972	42,877	n.a.	42,877	1,257	41,620	10,937	8,625	18,572	2,584	903
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	111,709	n.a.	111,709	4,355	107,356	25,061	25,366	46,777	6,741	3,412
1987	121,203	n.a.	121,203	4,700	116,618	27,163	27,362	50,488	7,489	4,116
1988	132,212	n.a.	132,212	5,021	127,191	29,948	29,680	54,611	8,336	4,617
1989	142,525	n.a.	142,525	5,417	137,107	32,324	32,232	58,984	9,073	4,496
1990	155,613	n.a.	155,613	5,848	149,765	35,024	35,723	64,285	9,762	4,971
1991	167,933	n.a.	167,933	6,228	161,705	37,654	38,610	69,603	10,479	5,359
General and Selective Sales and Gross Receipts Taxes, and Customs²										
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	-
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	49
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	182,051	47,046	135,005	112,343	22,628	14,657	6,205	480	11	1,275
1987	192,514	48,423	144,091	119,838	24,455	15,598	7,005	467	20	1,366
1988	209,056	52,604	156,452	130,330	26,122	16,690	7,703	471	25	1,233
1989	218,543	52,527	166,016	138,249	27,767	17,543	8,378	484	31	1,330
1990	231,855	53,970	177,885	147,069	30,815	19,190	9,176	548	34	1,867
1991	244,066	58,495	185,571	153,535	32,036	19,604	9,700	618	36	2,078

Table 36 (cont.)
Federal, State, and Local Tax Revenues, by Government, Selected Years 1967-1991
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporation and individual)										
1967	\$103,549	\$95,497	\$8,052	\$7,136	\$916	\$818	\$16	\$73	\$9	n.a.
1972	146,546	126,903	19,643	17,412	2,231	1,881	192	132	26	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	506,461	412,102	94,359	85,832	8,536	7,074	908	387	167	n.a.
1987	582,843	476,483	106,359	96,691	9,663	8,060	1,002	419	182	n.a.
1988	607,389	495,376	112,013	101,740	10,272	8,423	1,196	458	195	n.a.
1989	672,710	548,981	123,729	112,680	11,048	9,033	1,303	489	223	n.a.
1990	689,597	560,391	129,206	117,827	11,379	9,131	1,465	531	251	n.a.
1991	697,496	565,913	131,583	119,636	11,947	9,595	1,513	568	271	n.a.
All Other Taxes										
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	-
1972	16,301	6,729	9,572	7,951	1,621	1,001	360	167	93	-
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	44,756	12,750	32,000	25,524	6,477	4,081	1,570	396	351	79
1987	47,644	14,494	33,276	25,797	7,480	4,545	1,871	435	423	205
1988	49,683	14,620	35,088	27,077	8,010	4,730	1,999	525	515	241
1989	50,723	14,345	36,377	27,822	8,556	5,030	2,283	522	517	203
1990	56,821	17,906	38,915	29,745	9,170	5,444	2,386	558	516	267
1991	57,777	17,574	40,203	31,164	9,039	5,359	2,330	579	500	271

n.a. — not applicable

- represents zero

¹ Excludes user charges, utility and liquor store revenues, and social insurance contributions. In 1991, the federal government trust funds received \$388.3 billion in social insurance taxes and contributions (OASD-HI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), and state and local government trust funds received \$117.9 billion. User charges and miscellaneous general revenue equaled \$389.9 billion for all governments in 1991.

² Customs duties collected by federal government only.

Sources: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*, *Compendium of Government Finances*, Census of Governments [various years].

Table 37
**Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Periods
 1965-1991**

Item	1965- 1970	1970- 1975	1975- 1980	1980- 1985	1985- 1986	1986- 1987	1987- 1988	1988- 1989	1989- 1990	1990- 1991
BY GOVERNMENT										
All Governments	9.9%	7.3%	11.6%	6.9%	5.1%	11.8%	5.7%	8.6%	4.6%	2.9%
Federal	9.3	5.4	13.0	5.3	3.9	14.3	4.3	9.5	2.7	1.5
State and Local	11.1	10.3	10.5	8.5	6.5	8.6	7.5	7.6	7.0	4.7
State	12.9	10.8	11.3	9.5	5.6	8.3	6.9	7.6	5.7	3.4
Local	9.1	9.6	7.1	9.3	7.8	9.1	8.5	7.5	9.0	6.8
BY TYPE OF TAX										
Federal										
Individual Income	13.1%	6.2%	14.8%	6.3%	5.5%	12.5%	2.2%	11.1%	4.8%	0.2%
Corporation Income	5.2	4.4	9.7	-1.0	3.0	32.9	12.2	9.7	-9.5	4.9
Sales, Gross Receipts, Customs	3.0	2.9	8.7	8.9	-4.3	2.9	8.6	-0.1	2.7	8.4
Gift and Death	6.1	4.8	6.7	0.1	8.3	7.7	1.3	15.2	31.5	-3.1
All Other	-1.2	7.0	23.9	11.0	-6.7	20.9	0.4	-20.3	14.4	0.5
State										
Individual Income	20.2	15.4	14.5	11.5	5.6	12.6	5.5	10.8	8.2	3.3
Corporation Income	14.1	12.2	14.9	5.8	5.6	12.6	5.5	10.8	8.2	-6.4
General Sales, Gross Receipts	16.1	11.8	11.7	10.0	7.5	6.4	9.3	7.4	6.7	3.5
Selective Sales, Gross Receipts	9.4	7.3	5.9	7.7	7.5	6.4	9.3	7.4	6.7	6.3
Motor Vehicle and Operators' Licenses	6.2	7.6	6.2	7.9	7.6	7.9	6.7	5.2	5.2	3.0
Gift and Death	6.4	7.3	7.5	2.7	8.8	19.8	6.8	7.6	9.9	11.8
All Other	8.3	8.1	13.8	10.5	0.8	-3.4	4.9	1.9	7.5	4.9
Local										
Property	8.6	8.7	5.6	8.7	7.6	8.6	9.1	7.8	9.2	8.0
Sales, Gross Receipts	8.3	16.1	13.3	11.7	8.0	8.1	6.8	6.3	11.0	4.0
Local Income ¹	30.4	10.1	13.6	9.8	7.0	13.2	6.3	7.6	3.0	5.0
All Other	7.8	13.1	11.4	9.2	12.2	15.5	7.1	15.5	-0.8	-1.4
Exhibits										
Gross Domestic Product	7.5%	9.4%	11.3%	8.3%	5.7%	6.4%	7.9%	7.2%	5.2%	2.6%
GDP Implicit Price Deflator	4.4	6.9	7.8	5.7	2.6	3.2	3.9	4.4	4.3	4.1
Consumer Price Index	4.3	6.8	8.9	5.5	1.9	3.6	4.1	4.8	5.4	4.2

¹Local individual and corporation income taxes. For 1991, local individual income tax revenues were \$10,062 million and corporation income tax revenues were \$1,886 million. Nearly all of the local corporation income tax revenues 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: [year]*. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1993.

Table 38
Federal, State, and Local Tax Revenues as a Percentage of Gross Domestic Product, Selected Years 1965-1991

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
BY GOVERNMENT											
All Governments	20.6%	23.0%	20.9%	21.2%	19.9%	19.8%	20.8%	20.4%	20.7%	20.5%	20.6%
Federal	13.3	14.5	12.0	13.0	11.2	11.1	11.9	11.5	11.7	11.4	11.3
State and Local	7.3	8.6	8.9	8.6	8.7	8.7	8.9	8.9	8.9	9.1	9.3
State	3.7	4.7	5.1	5.1	5.3	5.3	5.4	5.4	5.4	5.4	5.5
Local	3.6	3.8	3.9	3.2	3.3	3.4	3.5	3.5	3.5	3.6	3.8
BY TYPE OF TAX											
Federal¹											
Individual Income	6.9%	8.9%	7.7%	9.0%	8.2%	8.2%	8.6%	8.2%	8.5%	8.5%	8.3%
Corporation Income	3.6	3.2	2.6	2.4	1.5	1.5	1.8	1.9	2.0	1.7	1.7
Sales, Gross Receipts, Customs	2.2	1.8	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.0
Death and Gift	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
All Other	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1
State											
Individual Income	0.5	0.9	1.2	1.4	1.6	1.6	1.7	1.6	1.7	1.7	1.8
Corporation Income	0.3	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.4	0.4
General Sales, Gross Receipts	1.0	1.4	1.6	1.6	1.7	1.8	1.8	1.8	1.8	1.8	1.8
Selective Sales, Gross Receipts	1.2	1.3	1.2	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Motor Vehicle and Operators' Licenses	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	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
All Other	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4
Local											
Property	3.1	3.3	3.2	2.4	2.5	2.5	2.6	2.6	2.6	2.7	2.9
Sales and Gross Receipts	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6
Local Income ²	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
All Other	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2

¹ Figures exclude user charges, utility and liquor store revenues, and social insurance contributions. In 1991, the federal government trust funds received \$388.3 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 \$117.9 billion. User charges and miscellaneous general revenue equaled \$389.9 billion for all governments in 1991.

² Local individual and corporation income taxes. For 1991, local individual income tax revenues were \$10,062 million and corporation income tax revenues were \$1,886 million. Nearly all of the local corporation income tax revenues 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: [year]*. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1993.

Table 39
State and Local General Expenditures, by Function, 1948-1991
(millions)

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$17,684	-	\$17,684	\$4,308	\$950	\$2,099	\$1,229	\$3,036	\$644	\$2,026
1950	22,787	-	22,787	5,843	1,170	2,940	1,748	3,803	776	2,183
1952	26,097	-	26,097	6,862	1,267	2,788	2,185	4,650	939	7,406
1953	27,910	-	27,910	7,822	1,361	2,914	2,291	4,988	1,038	7,496
1954	30,702	-	30,702	8,947	1,418	3,060	2,409	5,526	1,130	8,212
1955	33,724	-	33,724	10,129	1,570	3,168	2,523	6,452	1,230	8,652
1956	36,711	-	36,711	11,165	1,814	3,139	2,772	6,953	1,331	9,537
1957	40,376	-	40,376	11,657	2,206	3,485	3,120	7,816	1,469	10,623
1958	44,852	-	44,852	13,032	2,582	3,818	3,464	8,567	1,610	11,779
1959	48,888	-	48,888	14,034	2,920	4,136	3,724	9,592	1,710	12,772
1960	51,876	-	51,876	15,166	3,202	4,404	3,794	9,428	1,857	14,025
1961	56,201	-	56,201	16,608	3,570	4,720	4,086	9,844	2,017	15,356
1962	60,206	-	60,206	17,740	4,042	5,084	4,342	10,357	2,130	16,511
1963	63,977	-	63,977	18,759	4,466	5,420	4,637	11,150	2,231	17,314
1964	69,302	-	69,302	20,399	5,279	5,766	4,910	11,664	2,366	18,918
1965	74,678	-	74,678	21,966	5,863	6,315	5,361	12,221	2,549	20,403
1966	82,842	-	82,842	25,091	7,208	6,758	5,910	12,770	2,776	22,329
1967	93,350	-	93,350	27,590	8,932	8,218	6,641	13,933	3,050	24,986
1968	102,412	-	102,412	29,305	10,215	9,857	7,547	14,482	3,410	27,596
1969	116,727	-	116,727	33,752	11,551	12,110	8,520	15,417	3,901	31,476
1970	131,331	-	131,331	37,461	12,925	14,680	9,668	16,427	4,494	35,676
1971	150,674	-	150,674	41,766	14,785	18,226	11,206	18,096	5,227	41,368
1972	168,549	-	168,549	46,670	15,861	21,117	13,022	19,021	6,005	46,853
1973	181,357	-	181,357	48,789	17,369	23,582	13,844	18,615	6,780	52,378
1974	198,959	341	198,618	53,059	18,884	25,085	15,945	19,946	7,289	58,410
1975	230,722	975	229,747	61,485	21,702	28,155	18,846	22,528	8,526	68,505
1976	256,731	1,180	255,551	67,674	24,304	32,604	20,686	23,907	9,531	76,846
1977	274,215	1,386	272,829	71,546	25,972	35,905	23,039	23,058	10,445	82,864
1978	296,984	1,472	295,512	76,703	28,391	39,140	24,952	24,609	11,306	90,412
1979	327,517	1,493	326,024	83,385	30,059	41,898	28,218	28,440	12,207	101,817
1980	369,086	1,746	367,340	92,930	33,919	47,288	32,173	33,311	13,494	114,224
1981	407,449	1,873	405,576	100,534	38,114	54,121	36,100	34,603	14,947	127,156
1982 ^r	436,896	1,793	435,102	105,761	41,570	57,996	40,259	34,520	16,511	138,755
1983	466,421	1,765	464,656	112,945	43,820	58,735	44,118	36,655	17,934	150,449
1984	504,916	1,722	503,194	120,896	47,613	64,709	46,329	39,516	19,262	164,868
1985	554,163	1,963	552,199	131,987	52,316	79,576	49,711	45,021	20,956	172,631
1986 ^r	606,601	2,106	604,495	145,111	56,535	74,646	53,613	49,368	22,685	202,267
1987	656,064	2,456	653,608	156,781	60,240	80,090	56,971	52,199	24,685	222,641
1988	704,897	2,657	702,239	169,694	62,688	86,469	61,940	55,621	26,277	239,551
1989	762,311	2,931	759,380	185,171	67,550	94,962	67,757	58,093	27,771	258,076
1990	834,785	3,245	831,540	202,009	73,418	107,287	74,635	61,057	30,577	282,557
1991	908,470	3,466	905,004	218,006	78,749	126,965	81,110	64,937	32,772	302,465

^r revised

- represents zero

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 817-848; *Historical Statistics on Governmental Finances and Employment*, Census of Governments [various years]; and *Government Finances: [year]*.

Table 40
State and Local General Expenditures, by Function, Percentage Distribution, 1948-1991

Year	Total	Intergovernmental	Direct							All Other
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	
1948	\$17,684	-	100.0%	24.4%	5.4%	11.9%	6.9%	17.2%	3.6%	11.5%
1950	22,787	-	100.0	25.6	5.1	12.9	7.7	16.7	3.4	9.6
1952	26,097	-	100.0	26.3	4.9	10.7	8.4	17.8	3.6	28.4
1953	27,910	-	100.0	28.0	4.9	10.4	8.2	17.9	3.7	26.9
1954	30,702	-	100.0	29.1	4.6	10.0	7.8	18.0	3.7	26.7
1955	33,724	-	100.0	30.0	4.7	9.4	7.5	19.1	3.6	25.7
1956	36,711	-	100.0	30.4	4.9	8.6	7.6	18.9	3.6	26.0
1957	40,376	-	100.0	28.9	5.5	8.6	7.7	19.4	3.6	26.3
1958	44,852	-	100.0	29.1	5.8	8.5	7.7	19.1	3.6	26.3
1959	48,888	-	100.0	28.7	6.0	8.5	7.6	19.6	3.5	26.1
1960	51,876	-	100.0	29.2	6.2	8.5	7.3	18.2	3.6	27.0
1961	56,201	-	100.0	29.6	6.4	8.4	7.3	17.5	3.6	27.3
1962	60,206	-	100.0	29.5	6.7	8.4	7.2	17.2	3.5	27.4
1963	63,977	-	100.0	29.3	7.0	8.5	7.2	17.4	3.5	27.1
1964	69,302	-	100.0	29.4	7.6	8.3	7.1	16.8	3.4	27.3
1965	74,678	-	100.0	29.4	7.9	8.5	7.2	16.4	3.4	27.3
1966	82,842	-	100.0	30.3	8.7	8.2	7.1	15.4	3.4	27.0
1967	93,350	-	100.0	29.6	9.6	8.8	7.1	14.9	3.3	26.8
1968	102,412	-	100.0	28.6	10.0	9.6	7.4	14.1	3.3	26.9
1969	116,727	-	100.0	28.9	9.9	10.4	7.3	13.2	3.3	27.0
1970	131,331	-	100.0	28.5	9.8	11.2	7.4	12.5	3.4	27.2
1971	150,674	-	100.0	27.7	9.8	12.1	7.4	12.0	3.5	27.5
1972	168,549	-	100.0	27.7	9.4	12.5	7.7	11.3	3.6	27.8
1973	181,357	-	100.0	26.9	9.6	13.0	7.6	10.3	3.7	28.9
1974	198,959	0.2	99.8	26.7	9.5	12.6	8.0	10.0	3.7	29.4
1975	230,722	0.4	99.6	26.6	9.4	12.2	8.2	9.8	3.7	29.7
1976	256,731	0.5	99.5	26.4	9.5	12.7	8.1	9.3	3.7	29.9
1977	274,215	0.5	99.5	26.1	9.5	13.1	8.4	8.4	3.8	30.2
1978	296,984	0.5	99.5	25.8	9.6	13.2	8.4	8.3	3.8	30.4
1979	327,517	0.5	99.5	25.5	9.2	12.8	8.6	8.7	3.7	31.1
1980	369,086	0.5	99.5	25.2	9.2	12.8	8.7	9.0	3.7	30.9
1981	407,449	0.5	99.5	24.7	9.4	13.3	8.9	8.5	3.7	31.2
1982	436,896	0.4	99.6	24.2	9.5	13.3	9.2	7.9	3.8	31.8
1983	466,421	0.4	99.6	24.2	9.4	12.6	9.5	7.9	3.8	32.3
1984	504,916	0.3	99.7	23.9	9.4	12.8	9.2	7.8	3.8	32.7
1985	554,163	0.4	99.6	23.8	9.4	14.4	9.0	8.1	3.8	31.2
1986	606,601	0.3	99.7	23.9	9.3	12.3	8.8	8.1	3.7	33.3
1987	656,064	0.4	99.6	23.9	9.2	12.2	8.7	8.0	3.8	33.9
1988	704,897	0.4	99.6	24.1	8.9	12.3	8.8	7.9	3.7	34.0
1989	762,311	0.4	99.6	24.3	8.9	12.5	8.9	7.6	3.6	33.9
1990	834,785	0.4	99.6	24.2	8.8	12.9	8.9	7.3	3.7	33.8
1991	908,470	0.4	99.6	24.0	8.7	14.0	8.9	7.2	3.6	33.3

- represents zero

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 817-848; *Historical Statistics on Governmental Finances and Employment*, Census of Governments [various years]; and *Government Finances: [year]*.

Table 41
State General Expenditures, by Function, 1948-1991
(millions)

Year	Total	Intergovernmental	Direct							All Other
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	
1948	\$9,469	\$3,283	\$6,186	\$65	\$895	\$962	\$663	\$1,510	\$65	\$2,026
1950	14,754	4,217	8,033	87	1,107	1,566	947	2,058	85	2,183
1952	17,600	5,044	8,653	125	1,180	1,410	1,132	2,556	106	2,144
1953	18,807	5,384	9,294	150	1,277	1,534	1,184	2,781	119	2,249
1954	20,808	5,679	10,109	199	1,324	1,548	1,276	3,254	130	2,378
1955	22,760	5,986	11,190	227	1,468	1,600	1,338	3,899	139	2,519
1956	24,661	6,538	12,319	219	1,678	1,603	1,470	4,367	159	2,823
1957	27,029	7,440	13,647	112	1,958	1,826	1,571	4,875	179	3,126
1958	29,705	8,089	15,449	117	2,305	1,944	1,760	5,507	214	3,602
1959	31,775	8,689	17,318	150	2,614	2,124	1,850	6,414	228	3,938
1960	34,301	9,443	17,784	189	2,856	2,221	1,896	6,070	245	4,307
1961	37,393	10,114	19,004	226	3,170	2,311	2,059	6,230	261	4,747
1962	40,057	10,906	20,375	202	3,634	2,509	2,161	6,635	276	4,958
1963	34,376	11,885	22,491	222	3,992	2,712	2,330	7,425	297	5,513
1964	45,262	12,968	24,275	207	4,649	2,796	2,464	7,850	315	5,994
1965	48,667	14,174	26,273	189	5,258	2,998	2,701	8,214	348	6,565
1966	53,963	16,928	29,162	231	6,353	3,138	2,966	8,624	385	7,465
1967	59,475	19,056	34,249	300	7,728	4,291	3,358	9,423	441	8,708
1968	64,393	21,950	38,446	339	8,982	5,122	3,832	9,819	516	9,836
1969	74,029	24,779	43,244	365	10,004	6,464	4,258	10,414	585	11,154
1970	83,215	28,892	48,749	437	11,011	8,203	4,788	11,044	688	12,578
1971	94,797	32,640	56,478	491	12,448	10,518	5,400	12,304	797	14,520
1972	107,063	36,759	62,053	491	13,381	12,247	6,008	12,747	900	16,280
1973	114,894	40,822	67,264	480	14,248	14,147	6,506	12,072	1,017	18,795
1974	125,557	45,941	73,950	468	15,395	15,169	7,495	12,636	1,145	21,643
1975	144,700	51,978	86,326	536	17,696	17,457	8,968	14,258	1,314	26,097
1976	161,541	57,858	95,832	600	19,707	20,157	9,851	14,860	1,412	29,245
1977	172,842	62,460	101,891	651	21,166	22,646	11,209	13,853	1,569	30,797
1978	185,310	67,287	112,515	654	23,259	25,729	12,319	14,658	1,683	34,213
1979	203,109	75,963	124,554	833	24,680	28,742	13,786	17,079	1,825	37,610
1980	225,379	84,504	143,718	964	27,927	33,242	15,667	20,661	2,060	43,198
1981	246,846	93,180	160,474	1,040	31,488	38,580	18,027	20,688	2,270	48,381
1982	266,312	98,743	170,747	1,054	34,296	41,513	19,398	20,103	2,396	51,987
1983	285,042	101,309	183,732	978	36,496	44,454	20,834	21,153	2,622	57,195
1984	309,683	108,373	201,310	958	40,016	49,122	21,567	23,250	2,793	63,604
1985	345,133	121,571	223,562	1,020	44,264	62,688	23,211	27,167	3,114	62,098
1986	376,559	131,966	244,593	1,159	47,928	56,256	25,471	30,191	3,328	80,260
1987	403,939	141,426	262,513	1,301	50,710	61,123	27,202	31,488	3,636	87,052
1988	432,179	151,662	280,517	1,398	52,410	66,570	29,381	33,732	3,914	93,112
1989	469,269	165,415	303,853	1,417	55,988	73,136	32,360	35,318	4,138	101,496
1990	508,284	175,028	333,256	1,798	60,978	83,336	35,543	36,464	4,487	110,650
1991	554,900	186,540	368,360	1,997	65,560	100,114	38,504	38,911	4,785	118,489

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 817-848; *Historical Statistics on Governmental Finances and Employment*, Census of Governments [various years]; and *Government Finances: [year]*.

Table 42
State General Expenditures, by Function, Percentage Distribution, 1948-1991

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$9,469	34.7%	65.3%	0.7%	9.5%	10.2%	7.0%	15.9%	0.7%	21.4%
1950	14,754	28.6	54.4	0.6	7.5	10.6	6.4	13.9	0.6	14.8
1952	17,600	28.7	49.2	0.7	6.7	8.0	6.4	14.5	0.6	12.2
1953	18,807	28.6	49.4	0.8	6.8	8.2	6.3	14.8	0.6	12.0
1954	20,808	27.3	48.6	1.0	6.4	7.4	6.1	15.6	0.6	11.4
1955	22,760	26.3	49.2	1.0	6.4	7.0	5.9	17.1	0.6	11.1
1956	24,661	26.5	50.0	0.9	6.8	6.5	6.0	17.7	0.6	11.4
1957	27,029	27.5	50.5	0.4	7.2	6.8	5.8	18.0	0.7	11.6
1958	29,705	27.2	52.0	0.4	7.8	6.5	5.9	18.5	0.7	12.1
1959	31,775	27.3	54.5	0.5	8.2	6.7	5.8	20.2	0.7	12.4
1960	34,301	27.5	51.8	0.6	8.3	6.5	5.5	17.7	0.7	12.6
1961	37,393	27.0	50.8	0.6	8.5	6.2	5.5	16.7	0.7	12.7
1962	40,057	27.2	50.9	0.5	9.1	6.3	5.4	16.6	0.7	12.4
1963	34,376	34.6	65.4	0.6	11.6	7.9	6.8	21.6	0.9	16.0
1964	45,262	28.7	53.6	0.5	10.3	6.2	5.4	17.3	0.7	13.2
1965	48,667	29.1	54.0	0.4	10.8	6.2	5.5	16.9	0.7	13.5
1966	53,963	31.4	54.0	0.4	11.8	5.8	5.5	16.0	0.7	13.8
1967	59,475	32.0	57.6	0.5	13.0	7.2	5.6	15.8	0.7	14.6
1968	64,393	34.1	59.7	0.5	13.9	8.0	6.0	15.2	0.8	15.3
1969	74,029	33.5	58.4	0.5	13.5	8.7	5.8	14.1	0.8	15.1
1970	83,215	34.7	58.6	0.5	13.2	9.9	5.8	13.3	0.8	15.1
1971	94,797	34.4	59.6	0.5	13.1	11.1	5.7	13.0	0.8	15.3
1972	107,063	34.3	58.0	0.5	12.5	11.4	5.6	11.9	0.8	15.2
1973	114,894	35.5	58.5	0.4	12.4	12.3	5.7	10.5	0.9	16.4
1974	125,557	36.6	58.9	0.4	12.3	12.1	6.0	10.1	0.9	17.2
1975	144,700	35.9	59.7	0.4	12.2	12.1	6.2	9.9	0.9	18.0
1976	161,541	35.8	59.3	0.4	12.2	12.5	6.1	9.2	0.9	18.1
1977	172,842	36.1	59.0	0.4	12.2	13.1	6.5	8.0	0.9	17.8
1978	185,310	36.3	60.7	0.4	12.6	13.9	6.6	7.9	0.9	18.5
1979	203,109	37.4	61.3	0.4	12.2	14.2	6.8	8.4	0.9	18.5
1980	225,379	37.5	63.8	0.4	12.4	14.7	7.0	9.2	0.9	19.2
1981	246,846	37.7	65.0	0.4	12.8	15.6	7.3	8.4	0.9	19.6
1982	266,312	37.1	64.1	0.4	12.9	15.6	7.3	7.5	0.9	19.5
1983	285,042	35.5	64.5	0.3	12.8	15.6	7.3	7.4	0.9	20.1
1984	309,683	35.0	65.0	0.3	12.9	15.9	7.0	7.5	0.9	20.5
1985	345,133	35.2	64.8	0.3	12.8	18.2	6.7	7.9	0.9	18.0
1986	376,559	35.0	65.0	0.3	12.7	14.9	6.8	8.0	0.9	21.3
1987	403,939	35.0	65.0	0.3	12.6	15.1	6.7	7.8	0.9	21.6
1988	432,179	35.1	64.9	0.3	12.1	15.4	6.8	7.8	0.9	21.5
1989	469,269	35.2	64.8	0.3	11.9	15.6	6.9	7.5	0.9	21.6
1990	508,284	34.4	65.6	0.4	12.0	16.4	7.0	7.2	0.9	21.8
1991	554,900	33.6	66.4	0.4	11.8	18.0	6.9	7.0	0.9	21.4

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 817-848; *Historical Statistics on Governmental Finances and Employment*, Census of Governments [various years]; and *Government Finances: [year]*.

Table 43
Local General Expenditures, by Function, 1948-1991

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$11,498	*	\$11,498	\$4,243	\$55	\$1,137	\$566	\$1,526	\$579	\$3,392
1950	14,754	*	14,754	5,756	63	1,374	801	1,745	691	4,324
1952	17,600	156	17,444	6,737	87	1,378	1,053	2,094	833	5,262
1953	18,807	191	18,616	7,672	84	1,380	1,107	2,207	919	5,247
1954	20,808	215	20,593	8,748	94	1,512	1,133	2,272	1,000	5,834
1955	22,760	226	22,534	9,902	102	1,568	1,185	2,553	1,091	6,133
1956	24,661	269	24,392	10,946	136	1,536	1,302	2,586	1,172	6,714
1957	27,029	300	26,729	11,545	248	1,659	1,549	2,941	1,290	7,497
1958	29,705	302	29,403	12,915	277	1,874	1,704	3,060	1,396	8,177
1959	31,775	205	31,570	13,884	306	2,012	1,874	3,178	1,482	8,834
1960	34,301	209	34,092	14,977	346	2,183	1,898	3,358	1,612	9,718
1961	37,393	196	37,197	16,382	400	2,409	2,027	3,614	1,756	10,609
1962	40,057	226	39,831	17,538	408	2,575	2,181	3,722	1,854	11,553
1963	41,721	235	41,486	18,537	474	2,708	2,307	3,725	1,934	11,801
1964	45,262	235	45,027	20,192	630	2,970	2,446	3,814	2,051	12,924
1965	48,667	262	48,405	21,777	605	3,317	2,660	4,007	2,201	13,838
1966	53,963	283	53,680	24,860	855	3,620	2,944	4,146	2,391	14,864
1967	59,475	374	59,101	27,290	1,204	3,927	3,283	4,510	2,609	16,278
1968	64,393	427	63,966	28,966	1,233	4,735	3,715	4,663	2,894	17,760
1969	74,029	546	73,483	33,387	1,547	5,646	4,262	5,003	3,316	20,322
1970	83,215	633	82,582	37,024	1,914	6,477	4,880	5,383	3,806	23,098
1971	94,797	601	94,196	41,275	2,337	7,708	5,806	5,792	4,430	26,848
1972	107,063	567	106,496	46,180	2,481	8,869	7,014	6,274	5,106	30,573
1973	114,894	802	114,093	48,309	3,121	9,435	7,338	6,543	5,763	33,583
1974	125,557	889	124,668	52,591	3,488	9,576	8,451	7,310	6,144	37,107
1975	144,700	1,278	143,422	60,950	4,006	9,733	9,878	8,270	7,212	43,372
1976	161,541	1,822	159,720	67,073	4,597	11,278	10,836	9,047	8,119	48,770
1977	172,842	1,904	170,938	70,895	4,806	11,883	11,830	9,205	8,876	53,443
1978	185,310	2,313	182,997	76,049	5,131	11,950	12,633	9,951	9,623	57,660
1979	203,109	1,639	201,470	82,552	5,379	11,676	14,432	11,361	10,383	65,687
1980	225,379	1,757	223,621	91,966	5,993	12,310	16,507	12,650	11,433	72,762
1981	246,846	1,744	245,102	99,494	6,626	13,667	18,073	13,915	12,677	80,648
1982	266,312	1,957	264,355	104,708	7,274	14,704	21,484	14,417	14,115	87,654
1983	283,929	3,005	280,924	111,967	7,324	14,281	23,284	15,502	15,312	93,254
1984	305,481	3,597	301,884	119,938	7,597	15,588	24,762	16,266	16,469	101,264
1985	332,667	4,030	328,637	130,967	8,052	16,888	26,500	17,854	17,843	110,533
1986	363,921	4,019	359,902	143,952	8,607	18,390	28,142	19,177	19,357	122,277
1987	396,346	5,251	391,095	155,480	9,530	18,967	29,769	20,711	21,049	135,589
1988	426,883	5,160	421,723	168,296	10,278	19,899	32,559	21,889	22,363	146,439
1989	460,429	4,902	455,527	183,754	11,562	21,826	35,398	22,775	23,632	156,580
1990	504,120	5,836	498,284	200,211	12,441	23,951	39,092	24,593	26,090	171,906
1991	542,045	5,401	536,644	216,009	13,189	26,850	42,606	26,025	27,986	183,979

* Included in Total Direct General Expenditure.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 817-848; *Historical Statistics on Governmental Finances and Employment*, Census of Governments [various years]; and *Government Finances: [year]*.

Table 44
Local General Expenditures, by Function, Percentage Distribution, 1948-1991

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$11,498	*	100.0%	36.9%	0.5%	9.9%	4.9%	13.3%	5.0%	29.5%
1950	14,754	*	100.0	39.0	0.4	9.3	5.4	11.8	4.7	29.3
1952	17,600	0.9	99.1	38.3	0.5	7.8	6.0	11.9	4.7	29.9
1953	18,807	1.0	99.0	40.8	0.4	7.3	5.9	11.7	4.9	27.9
1954	20,808	1.0	99.0	42.0	0.5	7.3	5.4	10.9	4.8	28.0
1955	22,760	1.0	99.0	43.5	0.4	6.9	5.2	11.2	4.8	26.9
1956	24,661	1.1	98.9	44.4	0.6	6.2	5.3	10.5	4.8	27.2
1957	27,029	1.1	98.9	42.7	0.9	6.1	5.7	10.9	4.8	27.7
1958	29,705	1.0	99.0	43.5	0.9	6.3	5.7	10.3	4.7	27.5
1959	31,775	0.6	99.4	43.7	1.0	6.3	5.9	10.0	4.7	27.8
1960	34,301	0.6	99.4	43.7	1.0	6.4	5.5	9.8	4.7	28.3
1961	37,393	0.5	99.5	43.8	1.1	6.4	5.4	9.7	4.7	28.4
1962	40,057	0.6	99.4	43.8	1.0	6.4	5.4	9.3	4.6	28.8
1963	42,571	0.6	97.5	43.5	1.1	6.4	5.4	8.8	4.5	27.7
1964	45,262	0.5	99.5	44.6	1.4	6.6	5.4	8.4	4.5	28.6
1965	48,667	0.5	99.5	44.7	1.2	6.8	5.5	8.2	4.5	28.4
1966	53,963	0.5	99.5	46.1	1.6	6.7	5.5	7.7	4.4	27.5
1967	59,475	0.6	99.4	45.9	2.0	6.6	5.5	7.6	4.4	27.4
1968	64,393	0.7	99.3	45.0	1.9	7.4	5.8	7.2	4.5	27.6
1969	74,029	0.7	99.3	45.1	2.1	7.6	5.8	6.8	4.5	27.5
1970	83,215	0.8	99.2	44.5	2.3	7.8	5.9	6.5	4.6	27.8
1971	94,797	0.6	99.4	43.5	2.5	8.1	6.1	6.1	4.7	28.3
1972	107,063	0.5	99.5	43.1	2.3	8.3	6.6	5.9	4.8	28.6
1973	114,894	0.7	99.3	42.0	2.7	8.2	6.4	5.7	5.0	29.2
1974	125,557	0.7	99.3	41.9	2.8	7.6	6.7	5.8	4.9	29.6
1975	144,700	0.9	99.1	42.1	2.8	6.7	6.8	5.7	5.0	30.0
1976	161,541	1.1	98.9	41.5	2.8	7.0	6.7	5.6	5.0	30.2
1977	172,842	1.1	98.9	41.0	2.8	6.9	6.8	5.3	5.1	30.9
1978	185,310	1.2	98.8	41.0	2.8	6.4	6.8	5.4	5.2	31.1
1979	203,109	0.8	99.2	40.6	2.6	5.7	7.1	5.6	5.1	32.3
1980	225,379	0.8	99.2	40.8	2.7	5.5	7.3	5.6	5.1	32.3
1981	246,846	0.7	99.3	40.3	2.7	5.5	7.3	5.6	5.1	32.7
1982	266,312	0.7	99.3	39.3	2.7	5.5	8.1	5.4	5.3	32.9
1983	283,952	1.1	98.9	39.4	2.6	5.0	8.2	5.5	5.4	32.8
1984	305,481	1.2	98.8	39.3	2.5	5.1	8.1	5.3	5.4	33.1
1985	332,490	1.2	98.8	39.4	2.4	5.1	8.0	5.4	5.4	33.2
1986	363,816	1.1	98.9	39.6	2.4	5.1	7.7	5.3	5.3	33.6
1987	397,266	1.3	98.4	39.1	2.4	4.8	7.5	5.2	5.3	34.1
1988	426,907	1.2	98.8	39.4	2.4	4.7	7.6	5.1	5.2	34.3
1989	460,429	1.1	98.9	39.9	2.5	4.7	7.7	4.9	5.1	34.0
1990	504,120	1.2	98.8	39.7	2.5	4.8	7.8	4.9	5.2	34.1
1991	542,045	1.0	99.0	39.9	2.4	5.0	7.9	4.8	5.2	33.9

* Included in Total Direct General Expenditure.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970, Part 2, Table Series Y 817-848*; *Historical Statistics on Governmental Finances and Employment, Census of Governments [various years]*; and *Government Finances: [year]*.

Table 45
Federal, State, and Local Direct General Expenditure, Selected Years 1955-1991
(millions)

Fiscal Year	Total ¹	Federal	State and Local								Exhibit: Federal Insurance Trust Expenditure ²
			Total	State	Local					Special Districts	
					Total	Municipalities	Counties	School Districts	Townships		
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	1,192,192	640,256	552,197	223,562	328,636	102,247	77,026	116,189	11,089	22,084	284,633
1986	1,284,094	680,577	604,455	244,553	359,902	111,416	85,139	127,800	12,016	23,531	300,192
1987	1,375,367	720,689	653,608	262,513	391,095	119,711	94,303	137,678	13,168	26,235	316,454
1988	1,461,880	759,617	702,239	280,516	421,723	129,230	100,371	148,583	14,631	28,909	336,289
1989	1,542,571	783,191	759,380	303,853	455,527	135,862	109,801	162,150	16,274	31,440	359,630
1990	1,686,774	855,234	831,540	333,256	498,284	148,795	121,178	176,547	17,545	34,220	390,897
1991	1,805,522	900,518	905,004	368,360	536,644	159,357	133,043	190,156	18,317	35,771	420,001

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: [year]*; *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 584 (federal insurance trust data). See also *Significant Features of Fiscal Federalism*, prior years.

Table 46
Federal, State, and Local Direct General Expenditure, Percentage Distribution, Selected Years 1955-1991

Fiscal Year	Total ¹	Federal	State and Local								
			Total	State	Total	Municipalities	Counties	Local			
									School Districts	Townships	Special Districts
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	
1989	100.0	50.8	49.2	19.7	29.5	8.8	7.1	10.5	1.1	2.0	
1990	100.0	50.7	49.3	19.8	29.5	8.8	7.2	10.5	1.0	2.0	
1991	100.0	49.9	50.1	20.4	29.7	8.8	7.4	10.5	1.0	2.0	

¹ Direct general expenditures exclude intergovernmental expenditures, and utility, liquor store, and insurance trust expenditures. Federal intergovernmental expenditure to state and local governments is classified as a state or local expenditure, not a direct federal expenditure.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*; *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Table Series Y 584 (federal insurance trust data). See also *Significant Features of Fiscal Federalism*, prior years.

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 47, 51, 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 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 48, 52, and 60, the percentage distribution, give an idea of the importance of the different revenue categories.

Tables 49, 53, and 61 give per capita data. The state population used for the calculations is exhibited in the last column.

Tables 50, 54, and 62 contain the data as a percentage of personal income. The state personal income used to calculate these figures is exhibited in the last column.

In the state revenue subsection, Tables 55-58 contain data on state lottery revenues.

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 six historical tables (Tables 63-67).

Table 47
State and Local General Revenues, FY 1991
(millions)

Region and State	Own-Source											
	Intergovernmental			Taxes							Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
United States	\$902,176.5	\$154,098.1	\$748,078.4	\$525,289.5	\$167,933.9	\$125,448.8	\$109,340.8	\$22,242.4	\$100,323.6	\$125,267.6	\$97,521.3	
New England	51,475.9	9,556.4	41,919.4	31,549.7	12,593.2	5,419.2	7,122.5	1,507.1	4,907.8	5,251.4	5,118.3	
Connecticut	13,446.8	2,294.9	11,151.9	8,776.2	3,743.9	2,438.7	474.6	515.9	1,603.2	1,115.7	1,260.0	
Maine	4,202.1	817.5	3,384.6	2,510.4	983.6	497.1	580.7	76.1	372.9	432.3	441.9	
Massachusetts	24,549.7	4,646.4	19,903.2	14,804.0	4,976.1	1,909.4	5,343.4	719.6	1,855.6	2,707.9	2,391.4	
New Hampshire	3,426.4	489.7	2,936.8	2,115.7	1,482.1	n.t.	36.9	122.2	474.5	442.6	378.5	
Rhode Island	3,660.0	827.6	2,832.4	2,140.8	883.1	448.4	429.2	46.0	334.0	284.4	407.3	
Vermont	2,190.8	480.4	1,710.5	1,202.6	524.5	125.6	257.5	27.4	267.6	268.5	239.3	
Mideast	190,389.6	32,276.7	158,112.9	119,311.8	40,438.4	21,171.5	31,376.8	6,336.4	19,988.7	20,589.2	18,211.9	
Delaware	2,763.9	412.9	2,351.0	1,414.8	211.5	n.t.	485.8	122.5	595.0	497.3	438.9	
District of Columbia ³	4,758.1	1,779.8	2,978.3	2,414.0	881.9	451.6	615.7	133.6	331.2	268.2	296.1	
Maryland	17,380.1	2,630.5	14,749.6	11,099.1	2,996.3	1,540.9	4,323.8	255.5	1,982.7	1,892.9	1,757.6	
New Jersey	32,871.3	4,564.7	28,306.7	21,560.8	9,753.9	4,042.8	3,391.0	1,030.6	3,342.4	3,604.2	3,141.7	
New York	95,200.8	16,435.1	78,765.7	60,252.0	19,875.1	10,938.6	17,324.2	3,782.3	8,331.8	10,282.9	8,230.8	
Pennsylvania	37,415.4	6,453.7	30,961.7	22,571.1	6,719.7	4,197.7	5,236.2	1,012.0	5,405.5	4,043.8	4,346.7	
Great Lakes	142,220.9	23,548.9	118,672.0	85,387.9	30,505.7	17,378.7	20,325.9	3,915.4	13,262.2	19,274.3	14,009.8	
Illinois	38,288.2	5,816.2	32,472.0	24,614.8	9,065.8	5,420.6	4,540.8	940.8	4,646.9	4,029.7	3,827.4	
Indiana	17,249.1	2,808.4	14,440.7	9,755.8	3,202.2	2,538.3	2,494.2	310.4	1,210.6	3,059.0	1,626.0	
Michigan	33,903.7	5,682.8	28,220.9	19,730.9	8,373.4	3,190.6	4,175.0	1,593.1	2,398.7	4,832.5	3,657.5	
Ohio	34,753.4	6,350.6	28,402.8	20,256.1	5,916.3	4,170.5	6,112.6	630.2	3,426.5	4,866.1	3,280.7	
Wisconsin	18,026.5	2,890.9	15,135.6	11,030.5	3,948.0	2,058.7	3,003.4	440.9	1,579.5	2,487.0	1,618.2	
Plains	60,338.5	10,265.3	50,073.2	34,156.1	10,685.1	7,963.3	7,965.5	1,269.3	6,272.8	9,220.2	6,696.9	
Iowa	9,617.1	1,608.8	8,008.4	5,442.6	1,918.2	1,005.5	1,346.7	201.9	970.3	1,668.8	896.9	
Kansas	8,138.0	1,199.4	6,938.6	4,815.1	1,725.2	1,131.5	880.7	213.0	864.7	1,196.2	927.4	
Minnesota	18,565.3	2,940.4	15,624.9	10,405.5	3,181.7	1,978.7	2,974.6	458.3	1,812.2	2,823.0	2,396.5	
Missouri	14,041.6	2,572.8	11,468.8	8,230.9	1,946.5	2,535.6	2,046.1	224.8	1,477.9	1,951.7	1,286.2	
Nebraska	5,439.1	855.0	4,584.1	3,114.2	1,185.1	723.4	603.1	81.9	520.7	914.5	555.4	
North Dakota	2,379.0	538.0	1,841.0	1,100.8	320.8	251.5	114.3	50.9	363.3	423.5	316.7	
South Dakota	2,158.5	551.0	1,607.4	1,047.0	407.7	337.1	n.t.	38.6	263.6	242.6	317.9	
Southeast	184,944.3	33,254.0	151,690.2	100,844.8	27,062.5	29,442.7	17,132.5	3,548.3	23,658.8	31,459.2	19,386.3	
Alabama	11,765.6	2,547.7	9,217.9	5,577.6	698.3	1,675.8	1,228.7	168.3	1,806.5	2,507.8	1,132.6	
Arkansas	5,932.5	1,291.4	4,641.2	3,171.5	579.2	1,034.4	793.9	122.2	641.8	942.9	526.8	
Florida	43,049.0	5,427.1	37,621.9	24,296.7	9,123.2	8,235.3	n.t.	582.1	6,356.0	7,063.3	6,261.9	
Georgia	21,210.2	3,803.6	17,406.7	11,899.6	3,353.9	3,500.2	2,947.7	416.6	1,681.2	3,950.4	1,556.7	
Kentucky	11,493.3	2,379.7	9,113.6	6,421.9	1,027.8	1,299.7	2,048.5	319.4	1,726.5	1,496.8	1,195.0	
Louisiana	14,424.7	3,114.2	11,310.5	7,033.0	1,171.4	2,678.2	803.6	326.7	2,053.1	2,249.1	2,028.4	

Table 47 (cont.)
State and Local General Revenues, FY 1991
(millions)

Region and State	Own-Source											
	Intergovernmental		Taxes								Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)												
Mississippi	\$7,328.3	\$1,993.6	\$5,334.7	\$3,381.4	\$892.2	\$1,120.6	\$479.6	\$139.8	\$749.1	\$1,433.4	\$519.9	
North Carolina	19,601.7	3,517.8	16,083.9	11,267.5	2,574.8	2,491.3	3,534.5	500.0	2,166.9	3,200.8	1,615.7	
South Carolina	10,682.4	2,243.2	8,439.1	5,556.6	1,507.4	1,437.5	1,386.6	151.4	1,073.7	2,067.4	815.1	
Tennessee	13,646.6	3,062.1	10,584.5	6,983.8	1,630.0	3,101.1	97.0	345.5	1,810.1	2,573.9	1,026.8	
Virginia	20,330.4	2,727.2	17,603.2	12,319.7	4,012.6	2,051.3	3,236.0	285.1	2,734.7	3,236.7	2,046.8	
West Virginia	5,479.5	1,146.5	4,333.0	2,935.7	491.5	817.4	576.3	191.2	859.3	736.5	660.8	
Southwest												
Arizona	12,357.4	1,797.3	10,560.2	7,516.8	2,482.0	2,443.1	1,245.6	192.3	1,153.8	1,448.9	1,594.5	
New Mexico	5,602.0	1,049.1	4,552.9	2,665.4	343.6	1,140.8	369.5	49.0	762.5	702.8	1,184.6	
Oklahoma	9,568.2	1,663.6	7,904.6	5,305.6	795.1	1,525.4	1,218.3	137.6	1,629.2	1,652.8	946.1	
Texas	52,589.4	8,470.6	44,118.9	30,488.4	11,786.8	10,094.4	n.t.	n.t.	8,607.1	7,202.4	6,428.1	
Rocky Mountain												
Colorado	11,850.0	1,775.3	10,074.7	6,618.8	2,329.4	1,734.1	1,466.3	114.5	974.6	1,824.8	1,631.2	
Idaho	3,071.7	590.9	2,480.8	1,666.6	443.5	404.2	446.1	59.7	313.1	485.5	328.7	
Montana	2,661.6	700.1	1,961.5	1,186.7	423.6	n.t.	283.0	70.8	409.4	283.7	491.1	
Utah	5,399.7	1,090.8	4,308.8	2,833.2	736.7	899.5	714.9	82.5	399.6	846.2	629.4	
Wyoming	2,519.7	591.5	1,928.2	1,036.3	419.6	220.5	n.t.	n.t.	396.2	312.7	579.2	
Far West⁴												
California	120,490.5	19,960.9	100,529.5	69,344.1	19,424.3	17,984.2	16,817.2	4,440.5	10,677.8	18,102.2	13,083.3	
Nevada	4,318.6	589.8	3,728.8	2,493.7	585.2	833.3	n.t.	n.t.	1,075.2	732.5	502.6	
Oregon	10,886.1	2,179.6	8,706.5	5,893.3	2,562.7	n.t.	1,983.7	149.1	1,197.8	1,465.8	1,347.5	
Washington	19,043.8	3,124.1	15,919.7	11,222.2	3,136.8	5,438.7	n.t.	n.t.	2,646.7	3,040.8	1,656.8	
Alaska	7,099.5	804.5	6,295.0	2,514.5	691.2	76.6	n.t.	253.6	1,493.1	622.8	3,157.7	
Hawaii	5,349.0	808.6	4,540.4	3,253.7	488.6	1,278.7	872.7	116.4	497.2	749.3	537.4	

n.t. — no tax

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenue.

³ Includes \$671 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 source: *Government Finances: 1990-91*.

Table 48
State and Local General Revenues, Percentage Distribution, FY 1991

Region and State	Intergovernmental		Own-Source								Current Charges	All Other ²
	Total	from Federal	Total	Taxes					Other ¹			
				Total	Property	General Sales	Individual Income	Corporation Income				
United States	\$902,176.5	17.1%	82.9%	58.2%	18.6%	13.9%	12.1%	2.5%	11.1%	13.9%	10.8%	
New England	51,475.9	18.6	81.4	61.3	24.5	10.5	13.8	2.9	9.5	10.2	9.9	
Connecticut	13,446.8	17.1	82.9	65.3	27.8	18.1	3.5	3.8	11.9	8.3	9.4	
Maine	4,202.1	19.5	80.5	59.7	23.4	11.8	13.8	1.8	8.9	10.3	10.5	
Massachusetts	24,549.7	18.9	81.1	60.3	20.3	7.8	21.8	2.9	7.6	11.0	9.7	
New Hampshire	3,426.4	14.3	85.7	61.7	43.3	n.t.	1.1	3.6	13.8	12.9	11.0	
Rhode Island	3,660.0	22.6	77.4	58.5	24.1	12.3	11.7	1.3	9.1	7.8	11.1	
Vermont	2,190.8	21.9	78.1	54.9	23.9	5.7	11.8	1.3	12.2	12.3	10.9	
Mideast	190,389.6	17.0	83.0	62.7	21.2	11.1	16.5	3.3	10.5	10.8	9.6	
Delaware	2,763.9	14.9	85.1	51.2	7.7	n.t.	17.6	4.4	21.5	18.0	15.9	
District of Columbia ³	4,758.1	37.4	62.6	50.7	18.5	9.5	12.9	2.8	7.0	5.6	6.2	
Maryland	17,380.1	15.1	84.9	63.9	17.2	8.9	24.9	1.5	11.4	10.9	10.1	
New Jersey	32,871.3	13.9	86.1	65.6	29.7	12.3	10.3	3.1	10.2	11.0	9.6	
New York	95,200.8	17.3	82.7	63.3	20.9	11.5	18.2	4.0	8.8	10.8	8.6	
Pennsylvania	37,415.4	17.2	82.8	60.3	18.0	11.2	14.0	2.7	14.4	10.8	11.6	
Great Lakes	142,220.9	16.6	83.4	60.0	21.4	12.2	14.3	2.8	9.3	13.6	9.9	
Illinois	38,288.2	15.2	84.8	64.3	23.7	14.2	11.9	2.5	12.1	10.5	10.0	
Indiana	17,249.1	16.3	83.7	56.6	18.6	14.7	14.5	1.8	7.0	17.7	9.4	
Michigan	33,903.7	16.8	83.2	58.2	24.7	9.4	12.3	4.7	7.1	14.3	10.8	
Ohio	34,753.4	18.3	81.7	58.3	17.0	12.0	17.6	1.8	9.9	14.0	9.4	
Wisconsin	18,026.5	16.0	84.0	61.2	21.9	11.4	16.7	2.4	8.8	13.8	9.0	
Plains	60,338.5	17.0	83.0	56.6	17.7	13.2	13.2	2.1	10.4	15.3	11.1	
Iowa	9,617.1	16.7	83.3	56.6	19.9	10.5	14.0	2.1	10.1	17.4	9.3	
Kansas	8,138.0	14.7	85.3	59.2	21.2	13.9	10.8	2.6	10.6	14.7	11.4	
Minnesota	18,565.3	15.8	84.2	56.0	17.1	10.7	16.0	2.5	9.8	15.2	12.9	
Missouri	14,041.6	18.3	81.7	58.6	13.9	18.1	14.6	1.6	10.5	13.9	9.2	
Nebraska	5,439.1	15.7	84.3	57.3	21.8	13.3	11.1	1.5	9.6	16.8	10.2	
North Dakota	2,379.0	22.6	77.4	46.3	13.5	10.6	4.8	2.1	15.3	17.8	13.3	
South Dakota	2,158.5	25.5	74.5	48.5	18.9	15.6	n.t.	1.8	12.2	11.2	14.7	
Southeast	184,944.3	18.0	82.0	54.5	14.6	15.9	9.3	1.9	12.8	17.0	10.5	
Alabama	11,765.6	21.7	78.3	47.4	5.9	14.2	10.4	1.4	15.4	21.3	9.6	
Arkansas	5,932.5	21.8	78.2	53.5	9.8	17.4	13.4	2.1	10.8	15.9	8.9	
Florida	43,049.0	12.6	87.4	56.4	21.2	19.1	n.t.	1.4	14.8	16.4	14.5	
Georgia	21,210.2	17.9	82.1	56.1	15.8	16.5	13.9	2.0	7.9	18.6	7.3	
Kentucky	11,493.3	20.7	79.3	55.9	8.9	11.3	17.8	2.8	15.0	13.0	10.4	
Louisiana	14,424.7	21.6	78.4	48.8	8.1	18.6	5.6	2.3	14.2	15.6	14.1	

Table 48 (cont.)
State and Local General Revenues, Percentage Distribution, FY 1991

Region and State	Own-Source										
	Total	Intergovernmental from Federal	Total	Taxes						Current Charges	All Other ²
				Total	Property	General Sales	Individual Income	Corporation Income	Other ¹		
Southeast (cont.)											
Mississippi	\$7,328.3	27.2%	72.8%	46.1%	12.2%	15.3%	6.5%	1.9%	10.2%	19.6%	7.1%
North Carolina	19,601.7	17.9	82.1	57.5	13.1	12.7	18.0	2.6	11.1	16.3	8.2
South Carolina	10,682.4	21.0	79.0	52.0	14.1	13.5	13.0	1.4	10.1	19.4	7.6
Tennessee	13,646.6	22.4	77.6	51.2	11.9	22.7	0.7	2.5	13.3	18.9	7.5
Virginia	20,330.4	13.4	86.6	60.6	19.7	10.1	15.9	1.4	13.5	15.9	10.1
West Virginia	5,479.5	20.9	79.1	53.6	9.0	14.9	10.5	3.5	15.7	13.4	12.1
Southwest	80,117.1	16.2	83.8	57.4	19.2	19.0	3.5	0.5	15.2	13.7	12.7
Arizona	12,357.4	14.5	85.5	60.8	20.1	19.8	10.1	1.6	9.3	11.7	12.9
New Mexico	5,602.0	18.7	81.3	47.6	6.1	20.4	6.6	0.9	13.6	12.5	21.1
Oklahoma	9,568.2	17.4	82.6	55.5	8.3	15.9	12.7	1.4	17.0	17.3	9.9
Texas	52,589.4	16.1	83.9	58.0	22.4	19.2	n.t.	n.t.	16.4	13.7	12.2
Rocky Mountain	25,502.7	18.6	81.4	52.3	17.1	12.8	11.4	1.3	9.8	14.7	14.3
Colorado	11,850.0	15.0	85.0	55.9	19.7	14.6	12.4	1.0	8.2	15.4	13.8
Idaho	3,071.7	19.2	80.8	54.3	14.4	13.2	14.5	1.9	10.2	15.8	10.7
Montana	2,661.6	26.3	73.7	44.6	15.9	n.t.	10.6	2.7	15.4	10.7	18.5
Utah	5,399.7	20.2	79.8	52.5	13.6	16.7	13.2	1.5	7.4	15.7	11.7
Wyoming	2,519.7	23.5	76.5	41.1	16.7	8.8	n.t.	n.t.	15.7	12.4	23.0
Far West⁴	154,739.1	16.7	83.3	57.5	16.6	15.7	12.2	3.0	10.1	15.1	10.7
California	120,490.5	16.6	83.4	57.6	16.1	14.9	14.0	3.7	8.9	15.0	10.9
Nevada	4,318.6	13.7	86.3	57.7	13.6	19.3	n.t.	n.t.	24.9	17.0	11.6
Oregon	10,886.1	20.0	80.0	54.1	23.5	n.t.	18.2	1.4	11.0	13.5	12.4
Washington	19,043.8	16.4	83.6	58.9	16.5	28.6	n.t.	n.t.	13.9	16.0	8.7
Alaska	7,099.5	11.3	88.7	35.4	9.7	1.1	n.t.	3.6	21.0	8.8	44.5
Hawaii	5,349.0	15.1	84.9	60.8	9.1	23.9	16.3	2.2	9.3	14.0	10.0

n.t. — no tax

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenue.

³ Includes \$671 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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-91*.

Table 49
State and Local General Revenues, Per Capita, FY 1991

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: 7/1/91 Population (thousands)
			Taxes						Current Charges	All Other ²		
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$3,578	\$611	\$2,967	\$2,083	\$666	\$497	\$434	\$88	\$398	\$497	\$387	252,160
New England	3,901	724	3,177	2,391	954	411	540	114	372	398	388	13,195
Connecticut	4,088	698	3,391	2,668	1,138	741	144	157	487	339	383	3,289
Maine	3,405	662	2,743	2,034	797	403	471	62	302	350	358	1,234
Massachusetts	4,094	775	3,319	2,469	830	318	891	120	309	452	399	5,996
New Hampshire	3,104	444	2,660	1,916	1,342	n.t.	33	111	430	401	343	1,104
Rhode Island	3,642	823	2,818	2,130	879	446	427	46	332	283	405	1,005
Vermont	3,864	847	3,017	2,121	925	222	454	48	472	474	422	567
Mideast	4,337	735	3,602	2,718	921	482	715	144	455	469	415	43,900
Delaware	4,065	607	3,457	2,081	311	n.t.	714	180	875	731	646	680
District of Columbia ³	7,997	2,991	5,006	4,057	1,482	759	1,035	225	557	451	498	595
Maryland	3,577	541	3,036	2,284	617	317	890	53	408	390	362	4,859
New Jersey	4,240	589	3,651	2,781	1,258	521	437	133	431	465	405	7,753
New York	5,273	910	4,363	3,337	1,101	606	960	209	461	570	456	18,055
Pennsylvania	3,129	540	2,589	1,888	562	351	438	85	452	338	364	11,958
Great Lakes	3,352	555	2,797	2,013	719	410	479	92	313	454	330	42,428
Illinois	3,318	504	2,814	2,133	786	470	393	82	403	349	332	11,541
Indiana	3,075	501	2,574	1,739	571	452	445	55	216	545	290	5,610
Michigan	3,614	606	3,009	2,104	893	340	445	170	256	515	390	9,380
Ohio	3,176	580	2,596	1,851	541	381	559	58	313	445	300	10,941
Wisconsin	3,637	583	3,054	2,226	797	415	606	89	319	502	327	4,956
Plains	3,388	576	2,811	1,918	600	447	447	71	352	518	376	17,811
Iowa	3,441	576	2,865	1,947	686	360	482	72	347	597	321	2,795
Kansas	3,262	481	2,781	1,930	691	453	353	85	347	479	372	2,495
Minnesota	4,189	663	3,525	2,348	718	446	671	103	409	637	541	4,432
Missouri	2,723	499	2,224	1,596	377	492	397	44	287	378	249	5,157
Nebraska	3,414	537	2,878	1,955	744	454	379	51	327	574	349	1,593
North Dakota	3,746	847	2,899	1,734	505	396	180	80	572	667	499	635
South Dakota	3,066	783	2,283	1,487	579	479	n.t.	55	374	345	452	704
Southeast	3,070	552	2,518	1,674	449	489	284	59	393	522	322	60,246
Alabama	2,876	623	2,253	1,363	171	410	300	41	442	613	277	4,091
Arkansas	2,500	544	1,956	1,336	244	436	335	52	270	397	222	2,373
Florida	3,245	409	2,836	1,831	688	621	n.t.	44	479	532	472	13,267
Georgia	3,203	574	2,628	1,797	506	528	445	63	254	596	235	6,623
Kentucky	3,095	641	2,455	1,730	277	350	552	86	465	403	322	3,713
Louisiana	3,391	732	2,659	1,653	275	630	189	77	483	529	477	4,254

Table 49 (cont.)
State and Local General Revenues, Per Capita, FY 1991

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: 7/1/91 Population (thousands)	
			Taxes					General Sales	Individual Income	Corporation Income				Other ¹
			Total	Property	General Sales	Individual Income	Corporation Income							
Southeast (cont.)														
Mississippi	\$2,826	\$769	\$2,057	\$1,304	\$344	\$432	\$185	\$54	\$289	\$553	\$201	2,593		
North Carolina	2,910	522	2,388	1,673	382	370	525	74	322	475	240	6,736		
South Carolina	3,001	630	2,371	1,561	423	404	390	43	302	581	229	3,560		
Tennessee	2,755	618	2,137	1,410	329	626	20	70	365	520	207	4,953		
Virginia	3,237	434	2,803	1,962	639	327	515	45	435	515	326	6,280		
West Virginia	3,039	636	2,403	1,628	273	453	320	106	477	408	367	1,803		
Southwest														
Arizona	3,103	503	2,600	1,781	597	589	110	15	471	426	393	25,820		
Arizona	3,297	480	2,818	2,006	662	652	332	51	308	387	425	3,748		
New Mexico	3,617	677	2,939	1,721	222	736	239	32	492	454	765	1,549		
Oklahoma	3,014	524	2,490	1,671	250	480	384	43	513	521	298	3,175		
Texas	3,031	488	2,543	1,757	679	582	n.t.	n.t.	496	415	371	17,348		
Rocky Mountain														
Colorado	3,420	637	2,783	1,789	584	437	390	44	334	503	491	7,457		
Colorado	3,508	526	2,982	1,959	690	513	434	34	289	540	483	3,378		
Idaho	2,954	568	2,385	1,602	426	389	429	57	301	467	316	1,040		
Montana	3,290	865	2,425	1,467	524	n.t.	350	87	506	351	607	809		
Utah	3,051	616	2,434	1,601	416	508	404	47	226	478	356	1,770		
Wyoming	5,478	1,286	4,192	2,253	912	479	n.t.	n.t.	861	680	1,259	460		
Far West⁴														
California	3,908	653	3,255	2,246	649	613	475	116	394	589	419	39,597		
California	3,966	657	3,309	2,283	639	592	554	146	351	596	431	30,380		
Nevada	3,366	460	2,906	1,944	456	650	n.t.	n.t.	838	571	392	1,283		
Oregon	3,726	746	2,980	2,017	877	n.t.	679	51	410	502	461	2,922		
Washington	3,800	623	3,176	2,239	626	1,085	n.t.	n.t.	528	607	331	5,012		
Alaska	12,455	1,411	11,044	4,411	1,213	134	n.t.	445	2,619	1,093	5,540	570		
Hawaii	4,704	711	3,993	2,862	430	1,125	768	102	437	659	473	1,137		

n.t. — no tax

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenue.

³ Includes \$671 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 source: *Government Finances: 1990-91*.

Table 50
State and Local General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1990 (millions)
			Total	Taxes					Current Charges	All Other ²		
				Total	Property	General Sales	Individual Income	Corporation Income			Other ¹	
United States	19.4%	3.3%	16.1%	11.3%	3.6%	2.7%	2.4%	0.5%	2.2%	2.7%	2.1%	\$4,648,867
New England	17.6	3.3	14.3	10.8	4.3	1.8	2.4	0.5	1.7	1.8	1.7	293,084
Connecticut	16.0	2.7	13.3	10.4	4.5	2.9	0.6	0.6	1.9	1.3	1.5	83,989
Maine	19.9	3.9	16.1	11.9	4.7	2.4	2.8	0.4	1.8	2.1	2.1	21,084
Massachusetts	18.1	3.4	14.7	10.9	3.7	1.4	3.9	0.5	1.4	2.0	1.8	135,797
New Hampshire	14.6	2.1	12.6	9.0	6.3	n.t.	0.2	0.5	2.0	1.9	1.6	23,396
Rhode Island	19.4	4.4	15.0	11.3	4.7	2.4	2.3	0.2	1.8	1.5	2.2	18,863
Vermont	22.0	4.8	17.2	12.1	5.3	1.3	2.6	0.3	2.7	2.7	2.4	9,956
Mideast	20.1	3.4	16.7	12.6	4.3	2.2	3.3	0.7	2.1	2.2	1.9	946,618
Delaware	19.9	3.0	17.0	10.2	1.5	n.t.	3.5	0.9	4.3	3.6	3.2	13,857
District of Columbia ³	33.1	12.4	20.7	16.8	6.1	3.1	4.3	0.9	2.3	1.9	2.1	14,366
Maryland	16.5	2.5	14.0	10.5	2.8	1.5	4.1	0.2	1.9	1.8	1.7	105,236
New Jersey	17.0	2.4	14.7	11.2	5.0	2.1	1.8	0.5	1.7	1.9	1.6	193,206
New York	24.0	4.1	19.8	15.2	5.0	2.8	4.4	1.0	2.1	2.6	2.1	397,261
Pennsylvania	16.8	2.9	13.9	10.1	3.0	1.9	2.4	0.5	2.4	1.8	2.0	222,693
Great Lakes	18.4	3.1	15.4	11.1	4.0	2.3	2.6	0.5	1.7	2.5	1.8	771,224
Illinois	16.5	2.5	14.0	10.6	3.9	2.3	2.0	0.4	2.0	1.7	1.6	232,611
Indiana	18.5	3.0	15.5	10.4	3.4	2.7	2.7	0.3	1.3	3.3	1.7	93,384
Michigan	19.9	3.3	16.6	11.6	4.9	1.9	2.4	0.9	1.4	2.8	2.1	170,419
Ohio	18.4	3.4	15.0	10.7	3.1	2.2	3.2	0.3	1.8	2.6	1.7	189,177
Wisconsin	21.1	3.4	17.7	12.9	4.6	2.4	3.5	0.5	1.8	2.9	1.9	85,632
Plains	19.5	3.3	16.2	11.0	3.5	2.6	2.6	0.4	2.0	3.0	2.2	309,681
Iowa	20.5	3.4	17.1	11.6	4.1	2.1	2.9	0.4	2.1	3.6	1.9	46,842
Kansas	18.5	2.7	15.7	10.9	3.9	2.6	2.0	0.5	2.0	2.7	2.1	44,072
Minnesota	22.6	3.6	19.0	12.7	3.9	2.4	3.6	0.6	2.2	3.4	2.9	82,042
Missouri	15.8	2.9	12.9	9.3	2.2	2.9	2.3	0.3	1.7	2.2	1.4	88,936
Nebraska	19.9	3.1	16.8	11.4	4.3	2.6	2.2	0.3	1.9	3.3	2.0	27,302
North Dakota	24.7	5.6	19.1	11.4	3.3	2.6	1.2	0.5	3.8	4.4	3.3	9,650
South Dakota	19.9	5.1	14.8	9.7	3.8	3.1	n.t.	0.4	2.4	2.2	2.9	10,836
Southeast	18.9	3.4	15.5	10.3	2.8	3.0	1.7	0.4	2.4	3.2	2.0	981,053
Alabama	19.5	4.2	15.3	9.3	1.2	2.8	2.0	0.3	3.0	4.2	1.9	60,281
Arkansas	18.0	3.9	14.0	9.6	1.8	3.1	2.4	0.4	1.9	2.9	1.6	33,034
Florida	17.7	2.2	15.5	10.0	3.8	3.4	n.t.	0.2	2.6	2.9	2.6	242,703
Georgia	19.1	3.4	15.7	10.7	3.0	3.2	2.7	0.4	1.5	3.6	1.4	110,832
Kentucky	20.8	4.3	16.5	11.6	1.9	2.4	3.7	0.6	3.1	2.7	2.2	55,287
Louisiana	24.0	5.2	18.8	11.7	1.9	4.4	1.3	0.5	3.4	3.7	3.4	60,220

Table 50 (cont.)
State and Local General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1990 (millions)
			Total	Taxes					Current Charges	All Other ²		
				Property	General Sales	Individual Income	Corporation Income	Other ¹				
Southeast (cont.)												
Mississippi	22.4%	6.1%	16.3%	10.3%	2.7%	3.4%	1.5%	0.4%	2.3%	4.4%	1.6%	\$32,692
North Carolina	18.0	3.2	14.8	10.3	2.4	2.3	3.2	0.5	2.0	2.9	1.5	108,999
South Carolina	20.3	4.3	16.0	10.6	2.9	2.7	2.6	0.3	2.0	3.9	1.5	52,626
Tennessee	17.6	3.9	13.6	9.0	2.1	4.0	0.1	0.4	2.3	3.3	1.3	77,555
Virginia	16.6	2.2	14.4	10.1	3.3	1.7	2.6	0.2	2.2	2.6	1.7	122,260
West Virginia	22.3	4.7	17.6	12.0	2.0	3.3	2.3	0.8	3.5	3.0	2.7	24,564
Southwest	19.5	3.2	16.3	11.2	3.7	3.7	0.7	0.1	3.0	2.7	2.5	411,776
Arizona	20.8	3.0	17.7	12.6	4.2	4.1	2.1	0.3	1.9	2.4	2.7	59,524
New Mexico	26.1	4.9	21.2	12.4	1.6	5.3	1.7	0.2	3.6	3.3	5.5	21,462
Oklahoma	20.1	3.5	16.6	11.1	1.7	3.2	2.6	0.3	3.4	3.5	2.0	47,669
Texas	18.6	3.0	15.6	10.8	4.2	3.6	n.t.	n.t.	3.0	2.5	2.3	283,120
Rocky Mountain	21.1	3.9	17.2	11.0	3.6	2.7	2.4	0.3	2.1	3.1	3.0	120,817
Colorado	19.1	2.9	16.2	10.7	3.8	2.8	2.4	0.2	1.6	2.9	2.6	62,067
Idaho	20.1	3.9	16.2	10.9	2.9	2.6	2.9	0.4	2.0	3.2	2.1	15,309
Montana	22.7	6.0	16.7	10.1	3.6	n.t.	2.4	0.6	3.5	2.4	4.2	11,720
Utah	22.2	4.5	17.8	11.7	3.0	3.7	2.9	0.3	1.6	3.5	2.6	24,274
Wyoming	33.8	7.9	25.9	13.9	5.6	3.0	n.t.	n.t.	5.3	4.2	7.8	7,447
Far West⁴	19.8	3.3	16.5	11.4	3.3	3.1	2.4	0.6	2.0	3.0	2.1	780,331
California	19.6	3.2	16.3	11.3	3.2	2.9	2.7	0.7	1.7	2.9	2.1	615,507
Nevada	17.9	2.4	15.5	10.4	2.4	3.5	n.t.	n.t.	4.5	3.0	2.1	24,087
Oregon	22.3	4.5	17.9	12.1	5.3	n.t.	4.1	0.3	2.5	3.0	2.8	48,745
Washington	20.7	3.4	17.3	12.2	3.4	5.9	n.t.	n.t.	2.9	3.3	1.8	91,992
Alaska	61.7	7.0	54.7	21.9	6.0	0.7	n.t.	2.2	13.0	5.4	27.5	11,503
Hawaii	23.5	3.5	19.9	14.3	2.1	5.6	3.8	0.5	2.2	3.3	2.4	22,780

n.t. — no tax

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenue.

³ Includes \$671 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 source: *Government Finances: 1990-91*.

Table 51 (cont.)
State General Revenues, FY 1991
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
Southeast (cont.)													
Mississippi	\$4,948.9	\$1,840.9	\$1,825.1	\$15.8	\$3,108.0	\$2,460.8	\$22.2	\$1,120.2	\$479.6	\$139.8	\$699.0	\$443.7	\$203.5
North Carolina	12,927.2	3,353.9	3,060.7	293.3	9,573.3	7,850.0	92.5	1,689.9	3,534.5	500.0	2,033.3	1,083.2	640.0
South Carolina	7,407.6	2,133.3	2,049.3	84.0	5,274.3	3,933.2	12.0	1,437.5	1,386.6	151.4	945.7	916.6	424.5
Tennessee	8,384.8	2,772.4	2,731.2	41.2	5,612.4	4,310.6	n.t.	2,363.3	97.0	345.5	1,504.7	879.9	421.9
Virginia	12,431.3	2,520.1	2,356.8	163.3	9,911.2	6,852.4	17.3	1,558.9	3,236.0	285.1	1,755.1	1,758.8	1,300.1
West Virginia	4,151.7	1,083.8	1,075.1	8.7	3,067.9	2,328.1	1.7	817.4	576.3	191.2	741.5	387.2	352.6
Southwest	47,349.2	11,968.5	11,524.2	444.3	35,380.7	26,675.3	300.1	12,203.5	2,833.4	378.9	10,959.5	3,891.3	4,814.1
Arizona	7,543.6	1,789.5	1,488.7	300.8	5,754.1	4,710.7	278.9	2,005.8	1,245.6	192.3	988.0	531.9	511.5
New Mexico	4,332.2	991.5	921.4	70.1	3,340.7	2,085.7	21.1	939.2	369.5	49.0	706.9	367.6	887.5
Oklahoma	6,654.8	1,555.2	1,508.9	46.3	5,099.6	3,862.0	n.t.	963.5	1,218.3	137.6	1,542.6	752.2	485.4
Texas	28,818.6	7,632.3	7,605.2	27.1	21,186.3	16,016.9	n.t.	8,294.9	n.t.	n.t.	7,722.0	2,239.7	2,929.7
Rocky Mountain	15,662.2	4,396.5	4,260.9	135.6	11,265.7	7,734.4	165.4	2,166.1	2,910.3	327.5	2,165.1	1,637.2	1,894.1
Colorado	6,225.7	1,611.1	1,576.8	34.3	4,614.6	3,213.8	7.5	844.6	1,466.3	114.5	781.0	771.5	629.3
Idaho	2,147.6	553.9	536.6	17.4	1,593.7	1,204.6	0.1	404.2	446.1	59.7	294.5	158.1	231.0
Montana	1,885.8	625.0	610.3	14.7	1,260.8	817.7	77.4	n.t.	283.0	70.8	386.5	133.6	309.5
Utah	3,662.1	1,015.9	976.5	39.4	2,646.2	1,860.8	0.3	739.6	714.9	82.5	323.5	502.5	282.9
Wyoming	1,741.0	590.5	560.7	29.8	1,150.4	637.5	80.1	177.8	n.t.	n.t.	379.6	71.6	441.4
Far West⁴	94,241.8	23,291.9	22,585.4	706.5	70,949.9	57,576.4	3,502.9	19,924.4	18,800.9	4,589.6	10,758.5	6,914.1	6,459.4
California	72,675.5	18,151.0	17,568.7	582.3	54,524.5	44,874.4	2,233.4	14,339.9	16,817.2	4,440.5	7,043.4	4,971.9	4,678.2
Nevada	2,463.3	440.8	424.8	16.0	2,022.4	1,682.6	34.2	826.3	n.t.	n.t.	822.1	151.7	188.2
Oregon	6,353.3	1,857.7	1,822.6	35.1	4,495.6	3,029.8	0.1	n.t.	1,983.7	149.1	896.9	611.3	854.5
Washington	12,749.7	2,842.3	2,769.2	73.1	9,907.4	7,989.5	1,235.1	4,758.2	n.t.	n.t.	1,996.2	1,179.2	738.6
Alaska	5,673.5	715.4	706.3	9.1	4,958.1	1,806.1	85.0	n.t.	n.t.	253.6	1,467.5	284.9	2,867.1
Hawaii	4,348.0	734.3	731.1	3.2	3,613.7	2,639.2	n.t.	1,278.7	872.7	116.4	371.3	608.5	366.0

n.t.—no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenue.

³ District of Columbia excluded. 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 source: *Government Finances: 1990-91*.

Table 52
State General Revenues, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Taxes					Current Charges	All Other ²	
			Federal	Local		Total	Property	General Sales	Individual Income	Corporation Income			Other ¹
United States	\$551,721.7	26.0%	24.5%	1.6%	74.0%	56.3%	1.1%	18.7%	18.0%	3.7%	14.8%	8.6%	9.1%
New England	34,948.6	26.0	24.5	1.5	74.0	53.8	0.2	15.5	20.4	4.3	13.4	8.2	12.0
Connecticut	8,745.4	24.4	24.3	<	75.6	57.0	<	27.9	5.4	5.9	17.8	7.4	11.2
Maine	2,901.5	26.1	26.0	0.1	73.9	53.7	1.5	17.1	20.0	2.6	12.4	7.7	12.5
Massachusetts	17,459.6	25.5	23.1	2.4	74.5	55.5	-	10.9	30.6	4.1	9.8	7.7	11.4
New Hampshire	1,701.5	29.4	25.9	3.4	70.6	36.7	-	n.t.	2.2	7.2	27.3	15.7	18.3
Rhode Island	2,592.3	30.2	28.6	1.7	69.8	48.5	0.4	17.3	16.6	1.8	12.5	7.6	13.7
Vermont	1,548.2	29.3	29.1	0.2	70.7	44.2	0.6	8.1	16.6	1.8	17.1	13.3	13.2
Mideast³	109,976.8	29.0	24.7	4.4	71.0	55.0	0.3	14.1	22.3	4.0	14.2	6.8	9.2
Delaware	2,226.7	16.9	16.3	0.6	83.1	52.3	n.t.	n.t.	20.7	5.5	26.1	15.0	15.8
Maryland	10,604.7	21.5	21.0	0.6	78.5	60.4	1.7	14.5	27.6	2.4	14.1	8.0	10.1
New Jersey	20,055.8	22.0	21.0	0.9	78.0	58.1	0.1	20.2	16.9	5.1	15.8	9.4	10.5
New York	54,934.6	35.0	26.8	8.1	65.0	51.5	n.t.	10.5	26.4	3.7	11.0	4.9	8.6
Pennsylvania	22,154.9	25.4	25.1	0.3	74.6	58.8	0.7	18.9	14.8	4.6	19.8	7.5	8.3
Great Lakes	87,117.9	24.7	23.9	0.8	75.3	56.4	0.7	17.8	20.4	4.5	13.1	9.9	9.0
Illinois	21,800.8	22.6	22.1	0.5	77.4	61.0	1.0	19.1	20.8	4.3	15.7	6.3	10.1
Indiana	11,222.4	23.9	23.0	0.9	76.1	55.1	<	22.6	19.5	2.8	10.2	12.9	8.1
Michigan	20,891.0	25.9	24.9	1.0	74.1	53.1	1.6	15.3	18.1	7.6	10.6	11.1	9.9
Ohio	21,378.5	26.9	26.0	1.0	73.1	54.1	<	16.7	19.7	2.9	14.6	11.1	7.9
Wisconsin	11,825.1	23.0	22.3	0.7	77.0	59.3	0.4	17.1	25.4	3.7	12.7	9.7	8.0
Plains	37,613.5	24.7	24.0	0.7	75.3	56.7	0.2	18.2	20.6	3.4	14.5	10.7	7.9
Iowa	6,200.5	24.5	23.4	1.1	75.5	55.6	n.t.	15.8	21.7	3.3	14.9	12.6	7.3
Kansas	4,724.2	24.3	24.0	0.4	75.7	59.2	0.7	19.4	18.6	4.5	15.9	11.2	5.3
Minnesota	11,642.5	22.4	21.3	1.0	77.6	60.6	0.1	16.9	25.5	3.9	14.1	9.5	7.6
Missouri	8,660.7	25.9	25.8	0.1	74.1	57.7	0.1	21.5	21.1	2.6	12.3	8.6	7.8
Nebraska	3,219.1	23.8	23.3	0.6	76.2	54.9	0.1	19.4	18.7	2.5	14.2	12.6	8.7
North Dakota	1,755.0	29.2	28.0	1.2	70.8	43.0	0.1	13.4	6.5	2.9	20.1	18.3	9.5
South Dakota	1,411.6	35.8	35.6	0.2	64.2	37.4	n.t.	17.6	n.t.	2.7	17.1	9.5	17.3
Southeast	114,790.3	26.7	25.8	0.9	73.3	56.0	0.9	21.2	14.6	3.1	16.2	9.6	7.7
Alabama	8,173.3	28.9	28.3	0.6	71.1	48.2	1.2	12.8	14.4	2.1	17.8	15.0	7.9
Arkansas	4,306.7	27.8	27.7	0.1	72.2	54.9	0.2	20.4	18.4	2.8	13.1	10.9	6.4
Florida	22,079.6	21.9	20.8	1.1	78.1	62.3	1.9	36.9	n.t.	2.6	20.9	5.4	10.4
Georgia	11,863.6	29.1	28.5	0.6	70.9	60.3	0.2	22.4	24.8	3.5	9.3	7.3	3.2
Kentucky	8,705.6	25.6	25.5	0.2	74.4	57.9	3.7	14.9	19.5	3.7	16.2	9.1	7.3
Louisiana	9,409.9	30.4	30.2	0.2	69.6	45.8	0.5	13.9	8.5	3.5	19.4	10.4	13.4

Table 52 (cont.)
State General Revenues, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
Southeast (cont.)													
Mississippi	\$4,948.9	37.2%	36.9%	0.3%	62.8%	49.7%	0.4%	22.6%	9.7%	2.8%	14.1%	9.0%	4.1%
North Carolina	12,927.2	25.9	23.7	2.3	74.1	60.7	0.7	13.1	27.3	3.9	15.7	8.4	5.0
South Carolina	7,407.6	28.8	27.7	1.1	71.2	53.1	0.2	19.4	18.7	2.0	12.8	12.4	5.7
Tennessee	8,384.8	33.1	32.6	0.5	66.9	51.4	n.t.	28.2	1.2	4.1	17.9	10.5	5.0
Virginia	12,431.3	20.3	19.0	1.3	79.7	55.1	0.1	12.5	26.0	2.3	14.1	14.1	10.5
West Virginia	4,151.7	26.1	25.9	0.2	73.9	56.1	<	19.7	13.9	4.6	17.9	9.3	8.5
Southwest	47,349.2	25.3	24.3	0.9	74.7	56.3	0.6	25.8	6.0	0.8	23.1	8.2	10.2
Arizona	7,543.6	23.7	19.7	4.0	76.3	62.4	3.7	26.6	16.5	2.5	13.1	7.1	6.8
New Mexico	4,332.2	22.9	21.3	1.6	77.1	48.1	0.5	21.7	8.5	1.1	16.3	8.5	20.5
Oklahoma	6,654.8	23.4	22.7	0.7	76.6	58.0	n.t.	14.5	18.3	2.1	23.2	11.3	7.3
Texas	28,818.6	26.5	26.4	0.1	73.5	55.6	n.t.	28.8	n.t.	n.t.	26.8	7.8	10.2
Rocky Mountain	15,662.2	28.1	27.2	0.9	71.9	49.4	1.1	13.8	18.6	2.1	13.8	10.5	12.1
Colorado	6,225.7	25.9	25.3	0.6	74.1	51.6	0.1	13.6	23.6	1.8	12.5	12.4	10.1
Idaho	2,147.6	25.8	25.0	0.8	74.2	56.1	<	18.8	20.8	2.8	13.7	7.4	10.8
Montana	1,885.8	33.1	32.4	0.8	66.9	43.4	4.1	n.t.	15.0	3.8	20.5	7.1	16.4
Utah	3,662.1	27.7	26.7	1.1	72.3	50.8	<	20.2	19.5	2.3	8.8	13.7	7.7
Wyoming	1,741.0	33.9	32.2	1.7	66.1	36.6	4.6	10.2	n.t.	n.t.	21.8	4.1	25.4
Far West⁴	94,241.8	24.7	24.0	0.7	75.3	61.1	3.7	21.1	19.9	4.9	11.4	7.3	6.9
California	72,675.5	25.0	24.2	0.8	75.0	61.7	3.1	19.7	23.1	6.1	9.7	6.8	6.4
Nevada	2,463.3	17.9	17.2	0.7	82.1	68.3	1.4	33.5	n.t.	n.t.	33.4	6.2	7.6
Oregon	6,353.3	29.2	28.7	0.6	70.8	47.7	<	n.t.	31.2	2.3	14.1	9.6	13.4
Washington	12,749.7	22.3	21.7	0.6	77.7	62.7	9.7	37.3	n.t.	n.t.	15.7	9.2	5.8
Alaska	5,673.5	12.6	12.4	0.2	87.4	31.8	1.5	n.t.	n.t.	4.5	25.9	5.0	50.5
Hawaii	4,348.0	16.9	16.8	0.1	83.1	60.7	n.t.	29.4	20.1	2.7	8.5	14.0	8.4

n.t. — no tax

- represents zero

< - rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, lottery revenues, and other general revenues.

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

⁴ Alaska and Hawaii are excluded from Far West regional totals, but are included in 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: 1990-1991* and *State Government Finances: 1991*.

Table 53
State General Revenues, Per Capita, FY 1991

Region and State	Total	Intergovernmental		Own-Source									Current Charges	All Other ²	Exhibit: 7/1/91 Population (thousands)
		from		Taxes					Other ¹						
		Total	Federal	Local	Total	Property	General Sales	Individual Income		Corporation Income					
United States	\$2,193	\$571	\$536	\$34	\$1,623	\$1,235	\$25	\$410	\$395	\$81	\$324	\$188	\$200	251,566	
New England	2,649	688	648	40	1,960	1,424	5	411	540	114	354	218	318	13,195	
Connecticut	2,659	648	647	1	2,011	1,515	†	741	144	157	473	197	299	3,289	
Maine	2,351	614	611	3	1,738	1,263	36	403	471	62	292	180	295	1,234	
Massachusetts	2,912	743	673	70	2,169	1,615	†	318	891	120	285	223	331	5,996	
New Hampshire	1,541	453	400	53	1,089	566	†	n.t.	33	111	421	241	281	1,104	
Rhode Island	2,579	779	737	43	1,800	1,250	10	446	427	46	322	196	354	1,005	
Vermont	2,730	801	795	6	1,929	1,207	17	222	454	48	466	363	359	567	
Mideast³	2,540	737	626	111	1,803	1,398	8	359	567	103	361	172	233	43,305	
Delaware	3,275	553	533	21	2,721	1,714	n.t.	n.t.	679	180	855	490	517	680	
Maryland	2,182	470	458	12	1,712	1,317	37	317	603	53	307	175	220	4,859	
New Jersey	2,587	568	544	24	2,018	1,502	2	521	437	133	408	244	272	7,753	
New York	3,043	1,064	816	248	1,979	1,567	n.t.	319	802	112	334	150	262	18,055	
Pennsylvania	1,853	471	466	5	1,382	1,089	13	351	274	85	366	139	154	11,958	
Great Lakes	2,053	507	490	17	1,547	1,158	15	365	418	92	268	204	184	42,428	
Illinois	1,889	427	417	10	1,462	1,152	20	361	393	82	296	119	192	11,541	
Indiana	2,000	479	460	18	1,522	1,102	†	452	389	55	204	258	162	5,610	
Michigan	2,227	577	555	22	1,650	1,184	35	340	404	170	235	247	220	9,380	
Ohio	1,954	526	507	19	1,428	1,056	1	327	385	58	285	218	154	10,941	
Wisconsin	2,386	550	532	17	1,836	1,416	10	409	606	89	302	231	190	4,956	
Plains	2,112	522	508	15	1,590	1,198	3	383	435	71	305	225	166	17,811	
Iowa	2,218	544	519	25	1,675	1,233	n.t.	350	481	72	331	280	161	2,795	
Kansas	1,893	461	454	7	1,433	1,121	13	368	353	85	301	211	101	2,495	
Minnesota	2,627	587	561	26	2,040	1,591	2	443	671	103	372	249	200	4,432	
Missouri	1,679	435	433	2	1,244	969	2	361	355	44	207	144	131	5,157	
Nebraska	2,021	482	470	12	1,539	1,109	1	392	379	51	286	254	175	1,593	
North Dakota	2,764	806	773	33	1,958	1,189	3	370	180	80	555	506	263	635	
South Dakota	2,005	718	713	5	1,287	750	n.t.	352	n.t.	55	343	191	346	704	
Southeast	1,905	509	492	17	1,397	1,068	18	404	278	59	310	183	147	60,246	
Alabama	1,998	577	566	11	1,420	964	23	257	287	41	356	299	158	4,091	
Arkansas	1,815	505	503	2	1,310	997	4	370	335	52	238	197	116	2,373	
Florida	1,664	364	345	18	1,300	1,037	32	613	n.t.	44	348	90	173	13,267	
Georgia	1,791	522	511	11	1,269	1,080	4	401	445	63	167	131	58	6,623	
Kentucky	2,345	601	598	4	1,743	1,358	87	350	456	86	379	214	171	3,713	
Louisiana	2,212	672	668	4	1,540	1,013	11	307	189	77	429	230	297	4,254	

Table 53 (cont.)
State General Revenues, Per Capita, FY 1991

Region and State	Total	Intergovernmental			Own-Source								Exhibit: 7/1/91 Population (thousands)	
		from		Total	Taxes				Current Charges	All Other ²				
		Total	Federal		Local	Total	Property	General Sales			Individual Income	Corporation Income		Other ¹
Southeast (cont.)														
Mississippi	\$1,909	\$710	\$704	\$6	\$1,199	\$949	\$9	\$432	\$185	\$54	\$270	\$171	\$78	2,593
North Carolina	1,919	498	454	44	1,421	1,165	14	251	525	74	302	161	95	6,736
South Carolina	2,081	599	576	24	1,482	1,105	3	404	390	43	266	257	119	3,560
Tennessee	1,693	560	551	8	1,133	870	n.t.	477	20	70	304	178	85	4,953
Virginia	1,980	401	375	26	1,578	1,091	3	248	515	45	279	280	207	6,280
West Virginia	2,303	601	596	5	1,702	1,291	†	453	320	106	411	215	196	1,803
Southwest														
Arizona	2,013	477	397	80	1,535	1,257	74	535	332	51	264	142	136	3,748
New Mexico	2,797	640	595	45	2,157	1,346	14	606	239	32	456	237	573	1,549
Oklahoma	2,096	490	475	15	1,606	1,216	n.t.	303	384	43	486	237	153	3,175
Texas	1,661	440	438	2	1,221	923	n.t.	478	n.t.	n.t.	445	129	169	17,348
Rocky Mountain														
Colorado	1,843	477	467	10	1,366	951	2	250	434	34	231	228	186	3,378
Idaho	2,065	533	516	17	1,532	1,158	†	389	429	57	283	152	222	1,040
Montana	2,331	773	754	18	1,558	1,011	96	n.t.	350	87	478	165	383	809
Utah	2,069	574	552	22	1,495	1,051	†	418	404	47	183	284	160	1,770
Wyoming	3,785	1,284	1,219	65	2,501	1,386	174	386	n.t.	n.t.	825	156	960	460
Far West⁴														
California	2,392	597	578	19	1,795	1,477	74	472	554	146	232	164	154	30,380
Nevada	1,920	344	331	12	1,576	1,311	27	644	n.t.	n.t.	641	118	147	1,283
Oregon	2,174	636	624	12	1,539	1,037	†	n.t.	679	51	307	209	292	2,922
Washington	2,544	567	553	15	1,977	1,594	246	949	n.t.	n.t.	398	235	147	5,012
Alaska	9,953	1,255	1,239	16	8,698	3,169	149	n.t.	n.t.	445	2,575	500	5,030	570
Hawaii	3,824	646	643	3	3,178	2,321	n.t.	1,125	768	102	327	535	322	1,137

n.t. — no tax

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, lottery revenues, and other general revenues.

³ District of Columbia excluded. 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 source: *Government Finances: 1990-1991*.

Table 54
State General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental			Own-Source								Current Charges	All Other ²	Exhibit: Personal Income CY 1990 (millions)
		from		Total	Taxes					Other ¹					
		Total	Federal		Local	Total	Property	General Sales	Individual Income		Corporation Income				
United States	11.9%	3.1%	2.9%	0.2%	8.8%	6.7%	0.1%	2.2%	2.1%	0.4%	1.8%	1.0%	1.1%	\$4,634,500	
New England	11.9	3.1	2.9	0.2	8.8	6.4	<	1.8	2.4	0.5	1.6	1.0	1.4	293,084	
Connecticut	10.4	2.5	2.5	<	7.9	5.9	<	2.9	0.6	0.6	1.9	0.8	1.2	83,989	
Maine	13.8	3.6	3.6	<	10.2	7.4	0.2	2.4	2.8	0.4	1.7	1.1	1.7	21,084	
Massachusetts	12.9	3.3	3.0	0.3	9.6	7.1	<	1.4	3.9	0.5	1.3	1.0	1.5	135,797	
New Hampshire	7.3	2.1	1.9	0.3	5.1	2.7	<	n.t.	0.2	0.5	2.0	1.1	1.3	23,396	
Rhode Island	13.7	4.2	3.9	0.2	9.6	6.7	0.1	2.4	2.3	0.2	1.7	1.0	1.9	18,863	
Vermont	15.6	4.6	4.5	<	11.0	6.9	0.1	1.3	2.6	0.3	2.7	2.1	2.0	9,956	
Mideast³	11.8	3.4	2.9	0.5	8.4	6.5	<	1.7	2.6	0.5	1.7	0.8	1.1	932,253	
Delaware	16.1	2.7	2.6	0.1	13.4	8.4	n.t.	n.t.	3.3	0.9	4.2	2.4	2.5	13,857	
Maryland	10.1	2.2	2.1	0.1	7.9	6.1	0.2	1.5	2.8	0.2	1.4	0.8	1.0	105,236	
New Jersey	10.4	2.3	2.2	0.1	8.1	6.0	<	2.1	1.8	0.5	1.6	1.0	1.1	193,206	
New York	13.8	4.8	3.7	1.1	9.0	7.1	n.t.	1.4	3.6	0.5	1.5	0.7	1.2	397,261	
Pennsylvania	9.9	2.5	2.5	<	7.4	5.8	0.1	1.9	1.5	0.5	2.0	0.7	0.8	222,693	
Great Lakes	11.3	2.8	2.7	0.1	8.5	6.4	0.1	2.0	2.3	0.5	1.5	1.1	1.0	771,224	
Illinois	9.4	2.1	2.1	<	7.3	5.7	0.1	1.8	2.0	0.4	1.5	0.6	1.0	232,611	
Indiana	12.0	2.9	2.8	0.1	9.1	6.6	<	2.7	2.3	0.3	1.2	1.5	1.0	93,384	
Michigan	12.3	3.2	3.1	0.1	9.1	6.5	0.2	1.9	2.2	0.9	1.3	1.4	1.2	170,419	
Ohio	11.3	3.0	2.9	0.1	8.3	6.1	<	1.9	2.2	0.3	1.7	1.3	0.9	189,177	
Wisconsin	13.8	3.2	3.1	0.1	10.6	8.2	0.1	2.4	3.5	0.5	1.7	1.3	1.1	85,632	
Plains	12.1	3.0	2.9	0.1	9.1	6.9	<	2.2	2.5	0.4	1.8	1.3	1.0	309,681	
Iowa	13.2	3.2	3.1	0.1	10.0	7.4	n.t.	2.1	2.9	0.4	2.0	1.7	1.0	46,842	
Kansas	10.7	2.6	2.6	<	8.1	6.3	0.1	2.1	2.0	0.5	1.7	1.2	0.6	44,072	
Minnesota	14.2	3.2	3.0	0.1	11.0	8.6	<	2.4	3.6	0.6	2.0	1.3	1.1	82,042	
Missouri	9.7	2.5	2.5	<	7.2	5.6	<	2.1	2.1	0.3	1.2	0.8	0.8	88,936	
Nebraska	11.8	2.8	2.7	0.1	9.0	6.5	<	2.3	2.2	0.3	1.7	1.5	1.0	27,302	
North Dakota	18.2	5.3	5.1	0.2	12.9	7.8	<	2.4	1.2	0.5	3.7	3.3	1.7	9,650	
South Dakota	13.0	4.7	4.6	<	8.4	4.9	n.t.	2.3	n.t.	0.4	2.2	1.2	2.2	10,836	
Southeast	11.7	3.1	3.0	0.1	8.6	6.6	0.1	2.5	1.7	0.4	1.9	1.1	0.9	981,053	
Alabama	13.6	3.9	3.8	0.1	9.6	6.5	0.2	1.7	1.9	0.3	2.4	2.0	1.1	60,281	
Arkansas	13.0	3.6	3.6	<	9.4	7.2	<	2.7	2.4	0.4	1.7	1.4	0.8	33,034	
Florida	9.1	2.0	1.9	0.1	7.1	5.7	0.2	3.4	n.t.	0.2	1.9	0.5	0.9	242,703	
Georgia	10.7	3.1	3.1	0.1	7.6	6.5	<	2.4	2.7	0.4	1.0	0.8	0.3	110,832	
Kentucky	15.7	4.0	4.0	<	11.7	9.1	0.6	2.4	3.1	0.6	2.5	1.4	1.1	55,287	
Louisiana	15.6	4.7	4.7	<	10.9	7.2	0.1	2.2	1.3	0.5	3.0	1.6	2.1	60,220	

Table 54 (cont.)
State General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental			Own-Source									Exhibit: Personal Income CY 1990 (millions)
		from		Taxes							Current Charges	All Other ²		
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
Southeast (cont.)														
Mississippi	15.1%	5.6%	5.6%	<	9.5%	7.5%	0.1%	3.4%	1.5%	0.4%	2.1%	1.4%	0.6%	\$32,692
North Carolina	11.9	3.1	2.8	0.3	8.8	7.2	0.1	1.6	3.2	0.5	1.9	1.0	0.6	108,999
South Carolina	14.1	4.1	3.9	0.2	10.0	7.5	<	2.7	2.6	0.3	1.8	1.7	0.8	52,626
Tennessee	10.8	3.6	3.5	0.1	7.2	5.6	n.t.	3.0	0.1	0.4	1.9	1.1	0.5	77,555
Virginia	10.2	2.1	1.9	0.1	8.1	5.6	<	1.3	2.6	0.2	1.4	1.4	1.1	122,260
West Virginia	16.9	4.4	4.4	<	12.5	9.5	<	3.3	2.3	0.8	3.0	1.6	1.4	24,564
Southwest														
Arizona	12.7	3.0	2.5	0.5	9.7	7.9	0.5	3.4	2.1	0.3	1.7	0.9	0.9	59,524
New Mexico	20.2	4.6	4.3	0.3	15.6	9.7	0.1	4.4	1.7	0.2	3.3	1.7	4.1	21,462
Oklahoma	14.0	3.3	3.2	0.1	10.7	8.1	n.t.	2.0	2.6	0.3	3.2	1.6	1.0	47,669
Texas	10.2	2.7	2.7	<	7.5	5.7	n.t.	2.9	n.t.	n.t.	2.7	0.8	1.0	283,120
Rocky Mountain														
Colorado	10.0	2.6	2.5	0.1	7.4	5.2	<	1.4	2.4	0.2	1.3	1.2	1.0	62,067
Idaho	14.0	3.6	3.5	0.1	10.4	7.9	<	2.6	2.9	0.4	1.9	1.0	1.5	15,309
Montana	16.1	5.3	5.2	0.1	10.8	7.0	0.7	n.t.	2.4	0.6	3.3	1.1	2.6	11,720
Utah	15.1	4.2	4.0	0.2	10.9	7.7	<	3.0	2.9	0.3	1.3	2.1	1.2	24,274
Wyoming	23.4	7.9	7.5	0.4	15.4	8.6	1.1	2.4	n.t.	n.t.	5.1	1.0	5.9	7,447
Far West⁴														
California	11.8	2.9	2.9	0.1	8.9	7.3	0.4	2.3	2.7	0.7	1.1	0.8	0.8	615,507
Nevada	10.2	1.8	1.8	0.1	8.4	7.0	0.1	3.4	n.t.	n.t.	3.4	0.6	0.8	24,087
Oregon	13.0	3.8	3.7	0.1	9.2	6.2	<	n.t.	4.1	0.3	1.8	1.3	1.8	48,745
Washington	13.9	3.1	3.0	0.1	10.8	8.7	1.3	5.2	n.t.	n.t.	2.2	1.3	0.8	91,992
Alaska	49.3	6.2	6.1	0.1	43.1	15.7	0.7	n.t.	n.t.	2.2	12.8	2.5	24.9	11,503
Hawaii	19.1	3.2	3.2	<	15.9	11.6	n.t.	5.6	3.8	0.5	1.6	2.7	1.6	22,780

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, lottery revenues, and other general revenues.

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 55
State Lotteries, Gross Revenues, Fiscal Years 1980-1991
(millions)

State	Started	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
United States¹		\$2,107.4	\$2,713.0	\$3,532.1	\$4,761.9	\$6,237.0	\$8,081.4	\$11,054.5	\$11,468.0	\$13,919.7	\$17,131.1	\$18,677.1	\$19,167.0
Alabama	No Lottery												
Alaska	No Lottery												
Arizona	7/81			114.1	74.9	59.3	72.9	113.6	133.5	162.3	236.9	270.7	216.6
Arkansas	No Lottery												
California	10/85							1,675.7	1,329.0	2,001.2	2,493.5	2,350.1	2,011.8
Colorado	1/83				128.7	110.5	98.9	102.4	106.5	96.4	74.2	131.6	174.4
Connecticut	2/72	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	487.2	469.9	497.7	503.8
Delaware	10/75	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	51.3	59.4	62.3	62.2
Florida	1/88									621.3	1,721.8	1,943.8	2,043.4
Georgia	-											n.a.	n.a.
Hawaii	No Lottery												
Idaho	7/89											66.3	51.5
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	1,429.6	1,424.2	1,414.3
Indiana	10/89											378.6	412.3
Iowa	8/85							77.2	88.6	116.9	156.0	152.3	142.7
Kansas	11/87									62.2	64.6	61.2	66.5
Kentucky	4/89										118.2	187.4	200.3
Louisiana	9/91												n.a.
Maine	6/74	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	77.0	89.6	98.5	96.3
Maryland	5/73	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	770.0	709.6	769.6	771.7
Massachusetts	3/72	192.5	184.8	210.0	261.9	331.0	648.5	910.9	1,069.9	1,187.2	1,295.0	1,452.6	1,474.2
Michigan	11/72	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	1,118.2	1,078.0	1,095.2	1,040.8
Minnesota	4/90											64.0	303.2
Mississippi	-											n.a.	n.a.
Missouri	1/86							196.5	164.4	139.1	188.1	210.9	203.6
Montana	6/87									20.6	11.0	21.5	22.6
Nebraska	-												
Nevada	No Lottery												
New Hampshire	3/64	9.0	11.2	11.2	14.5	17.1	15.1	33.8	58.6	74.3	85.6	92.5	98.6
New Jersey	1/70	331.9	396.2	480.8	654.3	800.8	874.3	937.1	1,057.4	1,111.1	1,179.3	1,156.7	1,174.4
New Mexico	No Lottery												
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	1,692.0	1,884.3	1,949.4
North Carolina	No Lottery												
North Dakota	No Lottery												
Ohio	8/74	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	1,295.7	1,326.0	1,523.1	1,569.0

Table 55 (cont.)
State Lotteries, Gross Revenues, Fiscal Years 1980-1991
(millions)

State	Started	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Oklahoma	No Lottery												
Oregon	4/85							83.1	95.5	152.3	147.8	153.6	138.9
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	1,463.1	1,442.1	1,423.3
Rhode Island	5/74	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	54.9	54.5	58.7	58.6
South Carolina	No Lottery												
South Dakota	9/87									24.8	19.8	28.8	43.7
Tennessee	No Lottery												
Texas	-												n.a.
Utah	5/92												
Vermont	2/78	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	33.3	37.4	40.7	44.1
Virginia	6/88										388.5	454.2	749.1
Washington	11/82				166.8	171.7	158.6	181.5	193.9	215.0	255.4	246.3	258.8
West Virginia	1/86							53.0	66.6	53.4	56.1	63.8	75.8
Wisconsin	6/88										230.4	293.8	371.2
Wyoming	No Lottery												
District of Columbia	8/82				50.7	80.5	105.5	112.3	112.3	116.4	135.4	141.5	137.2

n.a.—not available

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]*; and unpublished data compiled by the National Conference of State Legislatures.

Table 56
State Lotteries, Net Proceeds, Fiscal Years 1980-1991
(millions)

State	Where the Revenues Go	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
United States¹		\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.1	\$2,684.5	\$3,511.2	\$4,690.6	\$4,801.1	\$5,610.2	\$7,003.6	\$7,430.3	\$7,613.8
Alabama	No Lottery												
Alaska	No Lottery												
Arizona	Transportation			45.9	23.1	20.0	22.8	42.2	51.5	66.2	97.1	111.8	86.0
Arkansas	No Lottery												
California	Education							685.6	565.4	799.1	1,009.7	924.1	774.6
Colorado	Parks and Recreation, and Capital Construction				47.0	37.7	28.9	26.1	34.1	35.5	17.1	39.2	562.9
Connecticut	General Fund	60.8	55.5	62.5	73.8	97.0	128.0	165.6	187.2	195.7	193.7	207.6	197.8
Delaware	General Fund	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8	19.4	23.8	25.1	25.3
Florida	Education									200.7	716.6	809.3	854.2
Georgia	Education											n.a.	n.a.
Hawaii	No Lottery												
Idaho	Permanent Building Fund, School District Building Fund											24.2	16.2
Illinois	Education	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6	485.6	587.3	581.0	583.9
Indiana	"Build Indiana" Fund											132.4	151.2
Iowa	Economic Development							26.3	27.5	35.5	44.5	42.2	38.3
Kansas	Economic Development									19.6	14.9	21.0	22.1
Kentucky	Education										45.7	61.0	54.4
Louisiana	General Fund												n.a.
Maine	General Fund	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5	30.0	30.0	36.3	34.4
Maryland	General Fund	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2	346.2	334.9	337.4	335.2
Massachusetts	Local Government	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0	394.9	420.8	459.7	470.4
Michigan	Education	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3	471.0	456.8	461.3	429.2
Minnesota	Environmental Trust Fund, Greater Minnesota Corp.											8.0	66.0
Mississippi	To be Determined											n.a.	n.a.
Missouri	General Fund							80.0	61.4	53.5	65.4	69.5	65.4
Montana	Local Schools												
Nebraska	Education, Environment									7.6	3.0	5.6	4.5
Nevada	No Lottery											n.a.	n.a.
New Hampshire	Education	3.7	3.9	3.9	5.7	5.5	4.2	10.2	20.7	25.7	29.2	30.7	33.9
New Jersey	Education, Institutions	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3	499.4	528.6	520.4	526.3
New Mexico	No Lottery												
New York	Education	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1	640.7	752.2	841.1	944.6
North Carolina	No Lottery												
North Dakota	No Lottery												
Ohio	Education	35.7	112.2	150.5	146.5	244.6	336.4	380.9	371.2	532.9	561.1	606.4	635.6

Table 56 (cont.)
State Lotteries, Net Proceeds, Fiscal Years 1980-1991
(millions)

State	Where the Revenues Go	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Oklahoma	No Lottery												
Oregon	Economic Development							21.3	26.8	47.1	43.3	41.5	36.3
Pennsylvania	Senior Citizen Programs	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8	568.4	625.3	597.9	601.7
Rhode Island	General Fund	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9	20.5	22.0	25.9	24.9
South Carolina	No Lottery												
South Dakota	General Fund									8.7	7.0	14.7	29.4
Tennessee	No Lottery												
Texas	General fund												n.a.
Utah	-												
Vermont	General Fund	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6	9.0	10.4	10.9	12.6
Virginia	General Fund, Capital Improvements										141.0	158.4	258.9
Washington	General Fund				69.7	60.7	47.1	65.0	79.2	82.3	105.7	94.6	98.7
West Virginia	General Fund							22.1	27.0	15.1	19.0	22.2	24.8
Wisconsin	Property Tax Relief										97.5	108.8	121.0
Wyoming	No Lottery												
District of Columbia	General Fund				12.6	26.8	36.1	41.4	41.4	44.2	55.7	55.0	55.0

n.a. — not available

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]* and unpublished data compiled by the National Conference of State Legislatures.

Table 57
State Lottery Revenues, Annual Percentage Change, Fiscal Years 1980-1991

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
United States¹		28.7%	30.2%	34.8%	31.0%	29.6%	36.8%	3.7%	21.4%	23.1%	9.0%	2.5%
Alabama	*											
Alaska	*											
Arizona				34.4	20.8	22.9	55.8	17.5	21.6	46.0	14.3	23.1
Arkansas	*											
California								20.7	50.6	24.6	5.8	16.2
Colorado					14.1	10.5	3.5	4.0	9.5	23.1	77.4	1334.6
Connecticut		9.2	12.6	11.5	35.2	35.4	24.7	14.1	5.0	3.6	5.9	4.7
Delaware		20.1	23.0	17.4	9.8	17.2	6.2	12.2	21.3	15.8	4.9	0.7
Florida										177.1	12.9	5.5
Georgia											n.a.	n.a.
Hawaii	*											
Idaho												33.1
Illinois		117.0	57.2	48.6	79.1	35.9	6.8	1.8	0.2	17.3	0.4	0.5
Indiana												14.2
Iowa								14.8	31.9	33.4	2.4	9.3
Kansas										3.8	5.2	5.3
Kentucky											58.6	10.8
Louisiana												n.a.
Maine		5.0	70.2	35.1	22.1	11.3	154.9	50.0	41.8	16.4	9.9	5.4
Maryland		1.6	18.5	2.3	16.1	26.8	5.5	4.7	6.7	7.8	8.5	0.6
Massachusetts		4.0	13.6	24.7	26.4	95.9	40.5	17.5	11.0	9.1	12.2	2.3
Michigan		5.0	4.2	6.1	6.1	51.7	12.8	0.6	19.3	3.6	1.6	7.0
Minnesota												723.5
Mississippi											n.a.	n.a.
Missouri								16.3	15.4	35.2	12.1	5.8
Montana										46.7	95.8	20.2
Nebraska											n.a.	n.a.
Nevada	*											
New Hampshire		24.4	0.0	29.5	17.9	11.7	123.8	73.4	26.8	15.2	8.1	10.5
New Jersey		19.4	21.4	36.1	22.4	9.2	7.2	12.8	5.1	6.1	1.9	1.2
New Mexico	*											
New York		20.0	76.3	49.5	37.9	46.5	3.1	10.4	7.6	18.2	11.4	12.3
North Carolina	*											
North Dakota	*											
Ohio		389.9	23.2	9.4	51.4	41.2	10.0	13.6	28.4	2.3	14.9	4.8

Table 57 (cont.)
State Lottery Revenues, Annual Percentage Change, Fiscal Years 1980-1991

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Oklahoma	*											
Oregon								14.9	59.5	3.0	3.9	12.6
Pennsylvania		102.2	33.1	57.5	39.7	4.8	2.2	1.2	7.6	8.9	1.4	0.6
Rhode Island		6.6	8.3	13.9	21.0	1.3	8.7	2.8	6.8	0.7	7.7	3.9
South Carolina	*											
South Dakota										20.3	45.4	99.5
Tennessee	*											
Texas												n.a.
Utah	*											
Vermont		20.7	52.2	8.6	18.4	8.9	140.8	103.4	38.7	12.3	8.9	16.1
Virginia											16.9	63.4
Washington					2.9	7.6	14.4	6.8	10.9	18.8	3.6	4.3
West Virginia								25.7	19.8	5.0	13.9	11.5
Wisconsin											27.6	11.2
Wyoming	*											
District of Columbia					58.8	31.1	6.4	0.0	3.7	16.3	4.5	0.0

n.a. — not available

* no lottery

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: [year]*.

Table 58
 State Lottery Revenues, Net Proceeds as a Percentage of State Own-Source General Revenue, Fiscal Years 1980-1991

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
United States¹	0.6%	0.6%	0.7%	0.9%	1.1%	1.3%	1.6%	1.5%	1.7%	1.9%	1.9%	1.8%
Alabama	*											
Alaska	*											
Arizona			1.9	0.9	0.6	0.6	1.1	1.2	1.4	1.9	2.1	1.9
Arkansas	*											
California							1.8	1.3	1.8	2.0	1.7	1.7
Colorado				1.9	1.3	0.9	0.8	0.9	0.9	0.4	0.9	0.9
Connecticut	2.6	2.1	2.1	2.2	2.4	2.8	3.2	3.3	3.4	3.1	3.0	3.1
Delaware	0.9	1.0	1.0	1.1	1.2	1.1	1.2	1.1	1.3	1.4	1.4	1.4
Florida									1.5	4.6	4.9	4.7
Georgia											n.a.	n.a.
Hawaii	*											
Idaho											1.6	1.5
Illinois	0.4	1.0	1.6	2.4	3.5	4.5	4.5	4.1	3.5	4.0	3.6	3.4
Indiana											1.6	1.6
Iowa							0.8	0.8	0.9	1.1	0.9	0.9
Kansas									0.6	0.5	0.6	0.6
Kentucky										0.9	1.1	0.9
Louisiana												n.a.
Maine	0.1	0.1	0.3	0.4	0.4	0.3	1.0	1.2	1.5	1.4	1.7	1.7
Maryland	5.1	4.4	4.9	4.3	4.2	4.7	5.3	5.1	4.7	4.2	4.1	4.1
Massachusetts	2.0	1.3	1.2	1.3	1.5	3.0	3.3	3.5	3.7	3.6	3.8	3.5
Michigan	3.2	2.5	2.4	2.4	2.1	3.2	3.3	3.0	3.4	3.1	3.1	3.0
Minnesota											0.1	0.1
Mississippi											n.a.	n.a.
Missouri							1.7	1.2	1.0	1.1	1.1	1.1
Montana									0.7	0.3	0.4	0.4
Nebraska											n.a.	n.a.
Nevada	*											
New Hampshire	0.9	0.9	0.7	1.0	0.8	0.6	1.2	2.0	2.5	2.7	2.7	2.6
New Jersey	2.7	2.9	3.0	3.7	3.8	3.7	3.6	3.6	3.8	3.8	3.6	3.3
New Mexico	*											
New York	0.6	0.6	1.0	1.4	1.7	2.3	2.1	2.1	2.0	2.3	2.4	2.4
North Carolina	*											
North Dakota	*											
Ohio	0.6	1.7	2.0	1.7	2.4	3.0	3.2	2.9	4.1	3.9	4.0	3.9

Table 58 (cont.)
State Lottery Revenues, Net Proceeds as a Percentage of State Own-Source General Revenue, Fiscal Years 1980-1991

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Oklahoma	*											
Oregon							0.7	0.8	1.4	1.1	1.0	0.9
Pennsylvania	1.9	1.9	2.4	3.5	4.4	4.6	4.1	4.0	3.9	3.9	3.6	3.6
Rhode Island	2.0	1.3	1.2	1.2	1.4	1.3	1.4	1.3	1.2	1.3	1.5	1.4
South Carolina	*											
South Dakota									1.1	0.9	1.7	1.6
Tennessee	*											
Texas												n.a.
Utah	*											
Vermont	0.1	0.1	0.2	0.2	0.2	0.1	0.4	0.8	1.0	1.1	1.0	1.0
Virginia										1.6	1.7	1.6
Washington				1.4	1.1	0.9	1.0	1.2	1.2	1.3	1.0	1.0
West Virginia							1.0	1.2	0.7	0.8	0.8	0.7
Wisconsin										1.2	1.3	1.2
Wyoming	*											
District of Columbia				0.8	1.6	1.9	2.0	1.8	1.8	2.0	2.0	0.2

n.a. — not available

* no lottery

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: [year]*.

Table 59
Local General Revenues, FY 1991
(millions)

Region and State	Total	Intergovernmental		Own-Source										
		from		Taxes					General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
		Total	Federal	State	Total	Property	Total							
United States	\$541,790.9	\$201,900.6	\$19,171.8	\$182,728.8	\$339,890.3	\$214,728.4	\$161,706.1	\$22,283.3	\$10,061.9	\$1,885.6	\$18,791.5	\$77,933.3	\$47,228.6	
New England	24,808.0	8,754.4	1,005.9	7,748.6	16,053.5	12,758.8	12,528.1	n.t.	n.t.	n.t.	230.7	2,376.8	918.0	
Connecticut	6,612.5	2,073.4	166.1	1,907.3	4,539.1	3,792.9	3,743.9	n.t.	n.t.	n.t.	49.0	468.3	277.9	
Maine	1,958.2	717.8	64.1	653.7	1,240.4	952.1	939.0	n.t.	n.t.	n.t.	13.1	210.2	78.0	
Massachusetts	11,782.2	4,883.1	610.5	4,272.6	6,899.1	5,120.4	4,975.5	n.t.	n.t.	n.t.	145.0	1,371.5	407.2	
New Hampshire	2,014.6	279.5	48.4	231.1	1,735.1	1,491.1	1,481.7	n.t.	n.t.	n.t.	9.4	176.3	67.7	
Rhode Island	1,531.8	508.5	87.4	421.2	1,023.2	884.1	873.3	n.t.	n.t.	n.t.	10.8	87.6	51.5	
Vermont	908.7	292.1	29.4	262.6	616.6	518.1	514.7	n.t.	n.t.	n.t.	3.4	62.8	35.7	
Mideast	122,795.6	42,753.1	5,166.1	37,587.0	80,042.4	58,779.1	40,084.0	5,638.3	6,836.3	1,885.6	4,334.9	13,148.1	8,115.2	
Delaware	982.3	481.8	50.7	431.2	500.5	249.3	211.5	n.t.	24.1	n.t.	13.7	164.1	87.2	
District of Columbia ³	4,758.1	1,779.8	1,779.8	n.a.	2,978.3	2,414.0	881.9	451.6	615.7	133.6	331.2	268.2	296.1	
Maryland	8,982.0	2,553.0	406.7	2,146.3	6,429.0	4,697.7	2,816.4	n.t.	1,392.8	n.t.	488.5	1,042.9	688.4	
New Jersey	18,523.6	5,865.6	346.7	5,518.8	12,658.0	9,916.1	9,737.2	n.t.	n.t.	n.t.	179.0	1,712.2	1,029.7	
New York	67,408.1	24,371.7	1,699.7	22,672.0	43,036.4	31,952.2	19,875.1	5,186.7	2,842.1	1,752.0	2,296.3	7,579.8	3,504.3	
Pennsylvania	22,141.5	7,701.2	882.6	6,818.6	14,440.3	9,549.8	6,562.0	n.t.	1,961.6	n.t.	1,026.2	2,380.9	2,509.5	
Great Lakes	83,917.2	30,860.9	2,763.7	28,097.3	53,056.3	36,238.5	29,885.1	1,884.7	2,595.6	n.t.	1,873.2	10,610.3	6,207.4	
Illinois	23,097.9	7,502.9	1,005.8	6,497.1	15,595.0	11,323.3	8,837.4	1,256.8	2.3	n.t.	1,226.9	2,654.8	1,616.9	
Indiana	9,828.6	3,925.6	225.2	3,700.4	5,903.1	3,573.4	3,197.3	n.t.	310.2	n.t.	65.8	1,612.1	717.6	
Michigan	19,515.0	6,772.6	478.9	6,293.7	12,742.4	8,627.7	8,045.8	n.t.	387.8	n.t.	194.1	2,516.7	1,598.1	
Ohio	20,620.4	7,840.7	801.7	7,039.0	12,779.8	8,700.5	5,905.8	596.0	1,895.4	n.t.	303.4	2,482.4	1,596.9	
Wisconsin	10,855.1	4,819.2	252.2	4,567.0	6,035.9	4,013.7	3,898.8	31.9	n.t.	n.t.	83.0	1,344.3	677.9	
Plains	34,308.0	12,549.1	1,224.5	11,324.6	21,759.0	12,814.5	10,627.6	1,133.7	220.1	n.t.	833.1	5,205.2	3,739.3	
Iowa	5,223.8	1,896.4	159.4	1,737.1	3,327.3	1,995.2	1,918.2	28.4	3.1	n.t.	45.4	885.9	446.3	
Kansas	4,700.2	1,336.5	67.7	1,268.8	3,363.7	2,018.7	1,692.2	213.3	n.t.	n.t.	113.2	669.0	676.0	
Minnesota	11,885.0	5,300.3	455.4	4,844.9	6,584.7	3,354.8	3,174.1	15.3	n.t.	n.t.	165.4	1,721.5	1,508.4	
Missouri	7,491.6	2,439.8	339.5	2,100.3	5,051.8	3,234.5	1,933.8	672.2	216.9	n.t.	411.6	1,208.6	608.6	
Nebraska	3,003.3	870.6	106.1	764.5	2,132.7	1,346.8	1,182.9	99.2	n.t.	n.t.	64.7	509.8	276.0	
North Dakota	1,020.3	422.6	47.4	375.3	597.6	345.8	318.7	16.2	n.t.	n.t.	10.9	102.4	149.5	
South Dakota	984.0	282.9	49.1	233.7	701.1	518.7	407.7	89.1	<	n.t.	21.9	108.0	74.4	
Southeast	106,381.7	38,845.2	3,622.7	35,222.4	67,536.6	36,529.7	25,985.8	5,126.1	409.7	n.t.	5,008.2	20,455.5	10,551.3	
Alabama	5,660.1	2,253.3	231.6	2,021.7	3,406.8	1,635.0	604.1	626.3	54.5	n.t.	350.2	1,284.8	487.0	
Arkansas	2,796.6	1,264.3	98.7	1,165.6	1,532.3	805.4	570.4	157.5	n.t.	n.t.	77.5	475.0	251.9	
Florida	29,857.3	9,488.3	845.4	8,642.9	20,369.0	10,532.6	8,692.9	96.6	n.t.	n.t.	1,743.1	5,864.3	3,972.0	
Georgia	13,209.5	4,210.6	420.7	3,789.9	8,998.9	4,745.0	3,327.0	843.4	n.t.	n.t.	574.6	3,082.3	1,171.6	
Kentucky	4,871.7	2,230.8	161.1	2,069.7	2,640.8	1,378.7	704.4	n.t.	355.2	n.t.	319.1	700.5	561.7	
Louisiana	7,389.2	2,631.8	273.2	2,358.6	4,757.4	2,723.5	1,124.0	1,370.2	<	n.t.	229.3	1,269.0	764.8	

Table 59 (cont.)
Local General Revenues, FY 1991
(millions)

Region and State	Total	Intergovernmental		Own-Source									
		Total	Federal	State	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
Southeast (cont.)													
Mississippi	\$3,985.5	\$1,758.8	\$168.5	\$1,590.3	\$2,226.7	\$920.5	\$870.0	\$0.5	n.t.	n.t.	\$50.1	\$989.8	\$316.4
North Carolina	12,096.6	5,585.9	457.1	5,128.8	6,510.6	3,417.4	2,482.3	801.5	n.t.	n.t.	133.7	2,117.6	975.6
South Carolina	5,212.9	2,048.1	193.9	1,854.1	3,164.9	1,623.4	1,495.4	n.t.	n.t.	n.t.	128.0	1,150.9	390.6
Tennessee	7,386.5	2,414.4	330.9	2,083.5	4,972.1	2,673.2	1,630.0	737.8	<	n.t.	305.3	1,694.0	604.8
Virginia	11,575.5	3,883.5	370.4	3,513.2	7,692.0	5,467.3	3,995.3	492.4	<	n.t.	979.6	1,478.0	746.7
West Virginia	2,340.5	1,075.4	71.4	1,004.0	1,265.1	607.6	489.8	n.t.	n.t.	n.t.	117.7	349.3	308.2
Southwest													
Arizona	47,285.3	15,529.5	1,456.4	14,073.1	31,755.8	19,300.9	15,107.4	3,000.2	0.2	n.t.	1,193.1	7,115.7	5,339.2
Arizona	7,979.9	3,173.8	308.6	2,865.2	4,806.1	2,806.0	2,203.0	437.3	n.t.	n.t.	165.8	917.1	1,083.0
New Mexico	2,732.3	1,520.1	127.8	1,392.4	1,212.1	579.7	322.5	201.6	n.t.	n.t.	55.6	335.3	297.2
Oklahoma	4,686.6	1,881.6	154.7	1,726.9	2,805.0	1,443.7	795.1	561.9	n.t.	n.t.	86.6	900.7	460.7
Texas	31,886.5	8,954.0	865.3	8,088.6	22,932.6	14,471.5	11,786.8	1,799.4	0.2	n.t.	885.1	4,962.7	3,498.4
Rocky Mountain													
Colorado	14,633.0	5,144.6	487.7	4,656.9	9,488.4	5,607.2	4,187.3	1,092.1	n.t.	n.t.	327.8	2,115.8	1,765.4
Colorado	7,575.9	2,115.8	198.5	1,917.2	5,460.2	3,405.0	2,321.9	889.5	n.t.	n.t.	193.6	1,053.3	1,001.9
Idaho	1,599.0	711.9	54.3	657.6	887.1	462.0	443.4	<	n.t.	n.t.	18.6	327.4	97.7
Montana	1,345.3	644.6	89.8	554.7	700.7	369.0	346.1	n.t.	n.t.	n.t.	22.9	150.2	181.5
Utah	2,789.8	1,127.2	114.4	1,012.8	1,662.6	972.4	736.4	159.8	n.t.	n.t.	76.1	343.7	346.5
Wyoming	1,323.0	545.3	30.8	514.5	777.8	398.9	339.5	42.7	n.t.	n.t.	16.6	241.1	137.7
Far West⁴													
California	104,283.2	46,348.5	3,269.1	43,079.4	57,934.7	31,376.9	22,206.1	4,331.7	n.t.	n.t.	4,839.0	16,427.1	10,130.7
California	84,489.3	38,484.3	2,392.3	36,092.1	46,005.0	24,469.6	17,190.9	3,644.2	n.t.	n.t.	3,634.5	13,130.3	8,405.1
Nevada	2,993.1	1,286.7	165.0	1,121.7	1,706.4	811.1	551.0	7.0	n.t.	n.t.	253.1	580.8	314.4
Oregon	6,118.6	1,907.7	356.9	1,550.7	4,211.0	2,863.5	2,562.6	n.t.	n.t.	n.t.	300.9	854.5	493.0
Washington	10,682.2	4,669.8	354.9	4,314.9	6,012.4	3,232.7	1,901.6	680.5	n.t.	n.t.	650.6	1,861.5	918.2
Alaska	2,281.4	944.5	98.3	846.2	1,336.9	708.4	606.2	76.6	n.t.	n.t.	25.6	337.9	290.6
Hawaii	1,097.5	170.8	77.4	93.3	926.7	614.5	488.6	n.t.	n.t.	n.t.	125.9	140.8	171.4

n.a.—not applicable

n.t.—no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenues.

³ Includes \$671 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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 60
Local General Revenues, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental			Own-Source								
		from		Total	Taxes					Current Charges	All Other ²		
		Federal	State		Total	Property	General Sales	Individual Income	Corporation Income			Other ¹	
United States	\$541,790.9	37.3%	3.5%	33.7%	62.7%	39.6%	29.8%	4.1%	1.9%	0.3%	3.5%	14.4%	8.7%
New England	24,808.0	35.3	4.1	31.2	64.7	51.4	50.5	n.t.	n.t.	n.t.	0.9	9.6	3.7
Connecticut	6,612.5	31.4	2.5	28.8	68.6	57.4	56.6	n.t.	n.t.	n.t.	0.7	7.1	4.2
Maine	1,958.2	36.7	3.3	33.4	63.3	48.6	48.0	n.t.	n.t.	n.t.	0.7	10.7	4.0
Massachusetts	11,782.2	41.4	5.2	36.3	58.6	43.5	42.2	n.t.	n.t.	n.t.	1.2	11.6	3.5
New Hampshire	2,014.6	13.9	2.4	11.5	86.1	74.0	73.5	n.t.	n.t.	n.t.	0.5	8.8	3.4
Rhode Island	1,531.8	33.2	5.7	27.5	66.8	57.7	57.0	n.t.	n.t.	n.t.	0.7	5.7	3.4
Vermont	908.7	32.1	3.2	28.9	67.9	57.0	56.6	n.t.	n.t.	n.t.	0.4	6.9	3.9
Mideast	122,795.6	34.8	4.2	30.6	65.2	47.9	32.6	4.6	5.6	1.5	3.5	10.7	6.6
Delaware	982.3	49.0	5.2	43.9	51.0	25.4	21.5	n.t.	2.5	n.t.	1.4	16.7	8.9
District of Columbia ³	4,758.1	37.4	37.4	n.a.	62.6	50.7	18.5	9.5	12.9	2.8	7.0	5.6	6.2
Maryland	8,982.0	28.4	4.5	23.9	71.6	52.3	31.4	n.t.	15.5	n.t.	5.4	11.6	7.7
New Jersey	18,523.6	31.7	1.9	29.8	68.3	53.5	52.6	n.t.	n.t.	n.t.	1.0	9.2	5.6
New York	67,408.1	36.2	2.5	33.6	63.8	47.4	29.5	7.7	4.2	2.6	3.4	11.2	5.2
Pennsylvania	22,141.5	34.8	4.0	30.8	65.2	43.1	29.6	n.t.	8.9	n.t.	4.6	10.8	11.3
Great Lakes	83,917.2	36.8	3.3	33.5	63.2	43.2	35.6	2.2	3.1	n.t.	2.2	12.6	7.4
Illinois	23,097.9	32.5	4.4	28.1	67.5	49.0	38.3	5.4	<	n.t.	5.3	11.5	7.0
Indiana	9,828.6	39.9	2.3	37.6	60.1	36.4	32.5	n.t.	3.2	n.t.	0.7	16.4	7.3
Michigan	19,515.0	34.7	2.5	32.3	65.3	44.2	41.2	n.t.	2.0	n.t.	1.0	12.9	8.2
Ohio	20,620.4	38.0	3.9	34.1	62.0	42.2	28.6	2.9	9.2	n.t.	1.5	12.0	7.7
Wisconsin	10,855.1	44.4	2.3	42.1	55.6	37.0	35.9	0.3	n.t.	n.t.	0.8	12.4	6.2
Plains	34,308.0	36.6	3.6	33.0	63.4	37.4	31.0	3.3	0.6	n.t.	2.4	15.2	10.9
Iowa	5,223.8	36.3	3.1	33.3	63.7	38.2	36.7	0.5	0.1	n.t.	0.9	17.0	8.5
Kansas	4,700.2	28.4	1.4	27.0	71.6	42.9	36.0	4.5	n.t.	n.t.	2.4	14.2	14.4
Minnesota	11,885.0	44.6	3.8	40.8	55.4	28.2	26.7	0.1	n.t.	n.t.	1.4	14.5	12.7
Missouri	7,491.6	32.6	4.5	28.0	67.4	43.2	25.8	9.0	2.9	n.t.	5.5	16.1	8.1
Nebraska	3,003.3	29.0	3.5	25.5	71.0	44.8	39.4	3.3	n.t.	n.t.	2.2	17.0	9.2
North Dakota	1,020.3	41.4	4.6	36.8	58.6	33.9	31.2	1.6	n.t.	n.t.	1.1	10.0	14.7
South Dakota	984.0	28.7	5.0	23.8	71.3	52.7	41.4	9.1	<	n.t.	2.2	11.0	7.6
Southeast	106,381.7	36.5	3.4	33.1	63.5	34.3	24.4	4.8	0.4	n.t.	4.7	19.2	9.9
Alabama	5,660.1	39.8	4.1	35.7	60.2	28.9	10.7	11.1	1.0	n.t.	6.2	22.7	8.6
Arkansas	2,796.6	45.2	3.5	41.7	54.8	28.8	20.4	5.6	n.t.	n.t.	2.8	17.0	9.0
Florida	29,857.3	31.8	2.8	28.9	68.2	35.3	29.1	0.3	n.t.	n.t.	5.8	19.6	13.3
Georgia	13,209.5	31.9	3.2	28.7	68.1	35.9	25.2	6.4	n.t.	n.t.	4.4	23.3	8.9
Kentucky	4,871.7	45.8	3.3	42.5	54.2	28.3	14.5	n.t.	7.3	n.t.	6.5	14.4	11.5
Louisiana	7,389.2	35.6	3.7	31.9	64.4	36.9	15.2	18.5	<	n.t.	3.1	17.2	10.4

Table 60 (cont.)
Local General Revenues, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	State	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
Southeast (cont.)													
Mississippi	\$3,985.5	44.1%	4.2%	39.9%	55.9%	23.1%	21.8%	0.0%	n.t.	n.t.	1.3%	24.8%	7.9%
North Carolina	12,096.6	46.2	3.8	42.4	53.8	28.3	20.5	6.6	n.t.	n.t.	1.1	17.5	8.1
South Carolina	5,212.9	39.3	3.7	35.6	60.7	31.1	28.7	n.t.	n.t.	n.t.	2.5	22.1	7.5
Tennessee	7,386.5	32.7	4.5	28.2	67.3	36.2	22.1	10.0	<	n.t.	4.1	22.9	8.2
Virginia	11,575.5	33.5	3.2	30.3	66.5	47.2	34.5	4.3	<	n.t.	8.5	12.8	6.5
West Virginia	2,340.5	45.9	3.1	42.9	54.1	26.0	20.9	n.t.	n.t.	n.t.	5.0	14.9	13.2
Southwest													
Arizona	7,979.9	39.8	3.9	35.9	60.2	35.2	27.6	5.5	n.t.	n.t.	2.1	11.5	13.6
New Mexico	2,732.3	55.6	4.7	51.0	44.4	21.2	11.8	7.4	n.t.	n.t.	2.0	12.3	10.9
Oklahoma	4,686.6	40.1	3.3	36.8	59.9	30.8	17.0	12.0	n.t.	n.t.	1.8	19.2	9.8
Texas	31,886.5	28.1	2.7	25.4	71.9	45.4	37.0	5.6	<	n.t.	2.8	15.6	11.0
Rocky Mountain													
Colorado	7,575.9	27.9	2.6	25.3	72.1	44.9	30.6	11.7	n.t.	n.t.	2.6	13.9	13.2
Idaho	1,599.0	44.5	3.4	41.1	55.5	28.9	27.7	<	n.t.	n.t.	1.2	20.5	6.1
Montana	1,345.3	47.9	6.7	41.2	52.1	27.4	25.7	n.t.	n.t.	n.t.	1.7	11.2	13.5
Utah	2,789.8	40.4	4.1	36.3	59.6	34.9	26.4	5.7	n.t.	n.t.	2.7	12.3	12.4
Wyoming	1,323.0	41.2	2.3	38.9	58.8	30.1	25.7	3.2	n.t.	n.t.	1.3	18.2	10.4
Far West⁴													
California	84,489.3	45.5	2.8	42.7	54.5	29.0	20.3	4.3	n.t.	n.t.	4.3	15.5	9.9
Nevada	2,993.1	43.0	5.5	37.5	57.0	27.1	18.4	0.2	n.t.	n.t.	8.5	19.4	10.5
Oregon	6,118.6	31.2	5.8	25.3	68.8	46.8	41.9	n.t.	n.t.	n.t.	4.9	14.0	8.1
Washington	10,682.2	43.7	3.3	40.4	56.3	30.3	17.8	6.4	n.t.	n.t.	6.1	17.4	8.6
Alaska	2,281.4	41.4	4.3	37.1	58.6	31.0	26.6	3.4	n.t.	n.t.	1.1	14.8	12.7
Hawaii	1,097.5	15.6	7.1	8.5	84.4	56.0	44.5	n.t.	n.t.	n.t.	11.5	12.8	15.6

n.a.—not applicable

n.t.—no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenues.

³ Includes \$671 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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990–1991*.

Table 61
Local General Revenues, Per Capita, FY 1991

Region and State	Total	Intergovernmental			Own-Source								Current Charges	All Other ²	Exhibit: 7/1/91 Population (thousands)
		Total	from		Total	Total	Property	Taxes							
			Federal	State				General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$2,149	\$801	\$76	\$725	\$1,348	\$852	\$641	\$88	\$40	\$7	\$75	\$309	\$187	252,160	
New England	1,880	663	76	587	1,217	967	949	n.t.	n.t.	n.t.	17	180	70	13,195	
Connecticut	2,011	630	50	580	1,380	1,153	1,138	n.t.	n.t.	n.t.	15	142	84	3,289	
Maine	1,587	582	52	530	1,005	772	761	n.t.	n.t.	n.t.	11	170	63	1,234	
Massachusetts	1,965	814	102	713	1,151	854	830	n.t.	n.t.	n.t.	24	229	68	5,996	
New Hampshire	1,825	253	44	209	1,572	1,351	1,342	n.t.	n.t.	n.t.	9	160	61	1,104	
Rhode Island	1,524	506	87	419	1,018	880	869	n.t.	n.t.	n.t.	11	87	51	1,005	
Vermont	1,603	515	52	463	1,087	914	908	n.t.	n.t.	n.t.	6	111	63	567	
Mideast	2,797	974	118	856	1,823	1,339	913	128	156	43	99	300	185	43,900	
Delaware	1,445	709	74	634	736	367	311	n.t.	35	n.t.	20	241	128	680	
District of Columbia ³	7,997	2,991	2,991	n.a.	5,006	4,057	1,482	759	1,035	225	557	451	498	595	
Maryland	1,849	525	84	442	1,323	967	580	n.t.	287	n.t.	101	215	142	4,859	
New Jersey	2,389	757	45	712	1,633	1,279	1,256	n.t.	n.t.	n.t.	23	221	133	7,753	
New York	3,733	1,350	94	1,256	2,384	1,770	1,101	287	157	97	127	420	194	18,055	
Pennsylvania	1,852	644	74	570	1,208	799	549	n.t.	164	n.t.	86	199	210	11,958	
Great Lakes	1,978	727	65	662	1,251	854	704	44	61	n.t.	44	250	146	42,428	
Illinois	2,001	650	87	563	1,351	981	766	109	†	n.t.	106	230	140	11,541	
Indiana	1,752	700	40	660	1,052	637	570	n.t.	55	n.t.	12	287	128	5,610	
Michigan	2,080	722	51	671	1,358	920	858	n.t.	41	n.t.	21	268	170	9,380	
Ohio	1,885	717	73	643	1,168	795	540	54	173	n.t.	28	227	146	10,941	
Wisconsin	2,190	972	51	922	1,218	810	787	6	n.t.	n.t.	17	271	137	4,956	
Plains	1,926	705	69	636	1,222	719	597	64	12	n.t.	47	292	210	17,811	
Iowa	1,869	679	57	621	1,190	714	686	10	1	n.t.	16	317	160	2,795	
Kansas	1,884	536	27	509	1,348	809	678	85	n.t.	n.t.	45	268	271	2,495	
Minnesota	2,682	1,196	103	1,093	1,486	757	716	3	n.t.	n.t.	37	388	340	4,432	
Missouri	1,453	473	66	407	980	627	375	130	42	n.t.	80	234	118	5,157	
Nebraska	1,885	547	67	480	1,339	845	743	62	n.t.	n.t.	41	320	173	1,593	
North Dakota	1,607	666	75	591	941	545	502	26	n.t.	n.t.	17	161	235	635	
South Dakota	1,398	402	70	332	996	737	579	127	†	n.t.	31	153	106	704	
Southeast	1,766	645	60	585	1,121	606	431	85	7	n.t.	83	340	175	60,246	
Alabama	1,384	551	57	494	833	400	148	153	13	n.t.	86	314	119	4,091	
Arkansas	1,179	533	42	491	646	339	240	66	n.t.	n.t.	33	200	106	2,373	
Florida	2,250	715	64	651	1,535	794	655	7	n.t.	n.t.	131	442	299	13,267	
Georgia	1,994	636	64	572	1,359	716	502	127	n.t.	n.t.	87	465	177	6,623	
Kentucky	1,312	601	43	557	711	371	190	n.t.	96	n.t.	86	189	151	3,713	
Louisiana	1,737	619	64	554	1,118	640	264	322	†	n.t.	54	298	180	4,254	

Table 61 (cont.)
Local General Revenues, Per Capita, FY 1991

Region and State	Intergovernmental				Own-Source								Exhibit: 7/1/91 Population (thousands)	
	Total	from			Taxes				Current Charges	All Other ²				
		Total	Federal	State	Total	Property	General Sales	Individual Income				Corporation Income		Other ¹
Southeast (cont.)														
Mississippi	\$1,537	\$678	\$65	\$613	\$859	\$355	\$336	\$0	n.t.	n.t.	\$19	\$382	\$122	2,593
North Carolina	1,796	829	68	761	967	507	369	119	n.t.	n.t.	20	314	145	6,736
South Carolina	1,464	575	54	521	889	456	420	n.t.	n.t.	n.t.	36	323	110	3,560
Tennessee	1,491	487	67	421	1,004	540	329	149	†	n.t.	62	342	122	4,953
Virginia	1,843	618	59	559	1,225	871	636	78	†	n.t.	156	235	119	6,280
West Virginia	1,298	596	40	557	702	337	272	n.t.	n.t.	n.t.	65	194	171	1,803
Southwest														
Arizona	1,831	601	56	545	1,230	748	585	116	†	n.t.	46	276	207	25,820
Arizona	2,129	847	82	764	1,282	749	588	117	n.t.	n.t.	44	245	289	3,748
New Mexico	1,764	981	82	899	783	374	208	130	n.t.	n.t.	36	216	192	1,549
Oklahoma	1,476	593	49	544	883	455	250	177	n.t.	n.t.	27	284	145	3,175
Texas	1,838	516	50	466	1,322	834	679	104	†	n.t.	51	286	202	17,348
Rocky Mountain														
Colorado	1,962	690	65	624	1,272	752	562	146	n.t.	n.t.	44	284	237	7,457
Colorado	2,243	626	59	568	1,616	1,008	687	263	n.t.	n.t.	57	312	297	3,378
Idaho	1,537	684	52	632	853	444	426	†	n.t.	n.t.	18	315	94	1,040
Montana	1,663	797	111	686	866	456	428	n.t.	n.t.	n.t.	28	186	224	809
Utah	1,576	637	65	572	939	549	416	90	n.t.	n.t.	43	194	196	1,770
Wyoming	2,876	1,185	67	1,118	1,691	867	738	93	n.t.	n.t.	36	524	299	460
Far West⁴														
California	2,634	1,171	83	1,088	1,463	792	561	109	n.t.	n.t.	122	415	256	39,597
California	2,781	1,267	79	1,188	1,514	805	566	120	n.t.	n.t.	120	432	277	30,380
Nevada	2,333	1,003	129	874	1,330	632	429	5	n.t.	n.t.	197	453	245	1,283
Oregon	2,094	653	122	531	1,441	980	877	n.t.	n.t.	n.t.	103	292	169	2,922
Washington	2,131	932	71	861	1,200	645	379	136	n.t.	n.t.	130	371	183	5,012
Alaska	4,003	1,657	172	1,485	2,345	1,243	1,064	134	n.t.	n.t.	45	593	510	570
Hawaii	965	150	68	82	815	540	430	n.t.	n.t.	n.t.	111	124	151	1,137

n.a. — not applicable

n.t. — no tax

< rounds to zero

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenues.

³ Includes \$671 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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 62
Local General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental			Own-Source								Exhibit: Personal Income CY 1990 (millions)	
		from		Total	Taxes				Current Charges	All Other ²				
		Federal	State		Property	General Sales	Individual Income	Corporation Income			Other ¹			
United States	11.7%	4.3%	0.4%	3.9%	7.3%	4.6%	3.5%	0.5%	0.2%	<	0.4%	1.7%	1.0%	\$4,648,867
New England	8.5	3.0	0.3	2.6	5.5	4.4	4.3	n.t.	n.t.	n.t.	0.1	0.8	0.3	293,084
Connecticut	7.9	2.5	0.2	2.3	5.4	4.5	4.5	n.t.	n.t.	n.t.	0.1	0.6	0.3	83,989
Maine	9.3	3.4	0.3	3.1	5.9	4.5	4.5	n.t.	n.t.	n.t.	0.1	1.0	0.4	21,084
Massachusetts	8.7	3.6	0.4	3.1	5.1	3.8	3.7	n.t.	n.t.	n.t.	0.1	1.0	0.3	135,797
New Hampshire	8.6	1.2	0.2	1.0	7.4	6.4	6.3	n.t.	n.t.	n.t.	<	0.8	0.3	23,396
Rhode Island	8.1	2.7	0.5	2.2	5.4	4.7	4.6	n.t.	n.t.	n.t.	0.1	0.5	0.3	18,863
Vermont	9.1	2.9	0.3	2.6	6.2	5.2	5.2	n.t.	n.t.	n.t.	<	0.6	0.4	9,956
Mideast	13.0	4.5	0.5	4.0	8.5	6.2	4.2	0.6	0.7	0.2	0.5	1.4	0.9	946,618
Delaware	7.1	3.5	0.4	3.1	3.6	1.8	1.5	n.t.	0.2	n.t.	0.1	1.2	0.6	13,857
District of Columbia ³	33.1	12.4	12.4	n.a.	20.7	16.8	6.1	3.1	4.3	0.9	2.3	1.9	2.1	14,366
Maryland	8.5	2.4	0.4	2.0	6.1	4.5	2.7	n.t.	1.3	n.t.	0.5	1.0	0.7	105,236
New Jersey	9.6	3.0	0.2	2.9	6.6	5.1	5.0	n.t.	n.t.	n.t.	0.1	0.9	0.5	193,206
New York	17.0	6.1	0.4	5.7	10.8	8.0	5.0	1.3	0.7	0.4	0.6	1.9	0.9	397,261
Pennsylvania	9.9	3.5	0.4	3.1	6.5	4.3	2.9	n.t.	0.9	n.t.	0.5	1.1	1.1	222,693
Great Lakes	10.9	4.0	0.4	3.6	6.9	4.7	3.9	0.2	0.3	n.t.	0.2	1.4	0.8	771,224
Illinois	9.9	3.2	0.4	2.8	6.7	4.9	3.8	0.5	0.0	n.t.	0.5	1.1	0.7	232,611
Indiana	10.5	4.2	0.2	4.0	6.3	3.8	3.4	n.t.	0.3	n.t.	0.1	1.7	0.8	93,384
Michigan	11.5	4.0	0.3	3.7	7.5	5.1	4.7	n.t.	0.2	n.t.	0.1	1.5	0.9	170,419
Ohio	10.9	4.1	0.4	3.7	6.8	4.6	3.1	0.3	1.0	n.t.	0.2	1.3	0.8	189,177
Wisconsin	12.7	5.6	0.3	5.3	7.0	4.7	4.6	<	n.t.	n.t.	0.1	1.6	0.8	85,632
Plains	11.1	4.1	0.4	3.7	7.0	4.1	3.4	0.4	0.1	n.t.	0.3	1.7	1.2	309,681
Iowa	11.2	4.0	0.3	3.7	7.1	4.3	4.1	0.1	<	n.t.	0.1	1.9	1.0	46,842
Kansas	10.7	3.0	0.2	2.9	7.6	4.6	3.8	0.5	n.t.	n.t.	0.3	1.5	1.5	44,072
Minnesota	14.5	6.5	0.6	5.9	8.0	4.1	3.9	<	n.t.	n.t.	0.2	2.1	1.8	82,042
Missouri	8.4	2.7	0.4	2.4	5.7	3.6	2.2	0.8	0.2	n.t.	0.5	1.4	0.7	88,936
Nebraska	11.0	3.2	0.4	2.8	7.8	4.9	4.3	0.4	n.t.	n.t.	0.2	1.9	1.0	27,302
North Dakota	10.6	4.4	0.5	3.9	6.2	3.6	3.3	0.2	n.t.	n.t.	0.1	1.1	1.5	9,650
South Dakota	9.1	2.6	0.5	2.2	6.5	4.8	3.8	0.8	<	n.t.	0.2	1.0	0.7	10,836
Southeast	10.8	4.0	0.4	3.6	6.9	3.7	2.6	0.5	<	n.t.	0.5	2.1	1.1	981,053
Alabama	9.4	3.7	0.4	3.4	5.7	2.7	1.0	1.0	0.1	n.t.	0.6	2.1	0.8	60,281
Arkansas	8.5	3.8	0.3	3.5	4.6	2.4	1.7	0.5	n.t.	n.t.	0.2	1.4	0.8	33,034
Florida	12.3	3.9	0.3	3.6	8.4	4.3	3.6	<	n.t.	n.t.	0.7	2.4	1.6	242,703
Georgia	11.9	3.8	0.4	3.4	8.1	4.3	3.0	0.8	n.t.	n.t.	0.5	2.8	1.1	110,832
Kentucky	8.8	4.0	0.3	3.7	4.8	2.5	1.3	n.t.	0.6	n.t.	0.6	1.3	1.0	55,287
Louisiana	12.3	4.4	0.5	3.9	7.9	4.5	1.9	2.3	<	n.t.	0.4	2.1	1.3	60,220

Table 62 (cont.)
Local General Revenues as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental			Own-Source Taxes								Current Charges	All Other ²	Exhibit: Personal Income CY 1990 (millions)
		from		Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹					
		Federal	State												
Southeast (cont.)															
Mississippi	12.2%	5.4%	0.5%	4.9%	6.8%	2.8%	2.7%	<	n.t.	n.t.	0.2%	3.0%	1.0%	\$32,692	
North Carolina	11.1	5.1	0.4	4.7	6.0	3.1	2.3	0.7	n.t.	n.t.	0.1	1.9	0.9	108,999	
South Carolina	9.9	3.9	0.4	3.5	6.0	3.1	2.8	n.t.	n.t.	n.t.	0.2	2.2	0.7	52,626	
Tennessee	9.5	3.1	0.4	2.7	6.4	3.4	2.1	1.0	<	n.t.	0.4	2.2	0.8	77,555	
Virginia	9.5	3.2	0.3	2.9	6.3	4.5	3.3	0.4	<	n.t.	0.8	1.2	0.6	122,260	
West Virginia	9.5	4.4	0.3	4.1	5.2	2.5	2.0	n.t.	n.t.	n.t.	0.5	1.4	1.3	24,564	
Southwest															
Arizona	11.5	3.8	0.4	3.4	7.7	4.7	3.7	0.7	<	n.t.	0.3	1.7	1.3	411,776	
Arizona	13.4	5.3	0.5	4.8	8.1	4.7	3.7	0.7	n.t.	n.t.	0.3	1.5	1.8	59,524	
New Mexico	12.7	7.1	0.6	6.5	5.6	2.7	1.5	0.9	n.t.	n.t.	0.3	1.6	1.4	21,462	
Oklahoma	9.8	3.9	0.3	3.6	5.9	3.0	1.7	1.2	n.t.	n.t.	0.2	1.9	1.0	47,669	
Texas	11.3	3.2	0.3	2.9	8.1	5.1	4.2	0.6	n.t.	n.t.	0.3	1.8	1.2	283,120	
Rocky Mountain															
Colorado	12.1	4.3	0.4	3.9	7.9	4.6	3.5	0.9	n.t.	n.t.	0.3	1.8	1.5	120,817	
Colorado	12.2	3.4	0.3	3.1	8.8	5.5	3.7	1.4	n.t.	n.t.	0.3	1.7	1.6	62,067	
Idaho	10.4	4.7	0.4	4.3	5.8	3.0	2.9	<	n.t.	n.t.	0.1	2.1	0.6	15,309	
Montana	11.5	5.5	0.8	4.7	6.0	3.1	3.0	n.t.	n.t.	n.t.	0.2	1.3	1.5	11,720	
Utah	11.5	4.6	0.5	4.2	6.8	4.0	3.0	0.7	n.t.	n.t.	0.3	1.4	1.4	24,274	
Wyoming	17.8	7.3	0.4	6.9	10.4	5.4	4.6	0.6	n.t.	n.t.	0.2	3.2	1.8	7,447	
Far West⁴															
California	13.4	5.9	0.4	5.5	7.4	4.0	2.8	0.6	n.t.	n.t.	0.6	2.1	1.3	780,331	
California	13.7	6.3	0.4	5.9	7.5	4.0	2.8	0.6	n.t.	n.t.	0.6	2.1	1.4	615,507	
Nevada	12.4	5.3	0.7	4.7	7.1	3.4	2.3	<	n.t.	n.t.	1.1	2.4	1.3	24,087	
Oregon	12.6	3.9	0.7	3.2	8.6	5.9	5.3	n.t.	n.t.	n.t.	0.6	1.8	1.0	48,745	
Washington	11.6	5.1	0.4	4.7	6.5	3.5	2.1	0.7	n.t.	n.t.	0.7	2.0	1.0	91,992	
Alaska	19.8	8.2	0.9	7.4	11.6	6.2	5.3	0.7	n.t.	n.t.	0.2	2.9	2.5	11,503	
Hawaii	4.8	0.7	0.3	0.4	4.1	2.7	2.1	n.t.	n.t.	n.t.	0.6	0.6	0.8	22,780	

n.a. — not applicable

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, death and gift taxes, severance taxes, and other taxes.

² Includes interest earnings, special assessments, sale of property, and other general revenues.

³ Includes \$671 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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 63
 State and Local Tax Revenues as a Percentage of Personal Income, Selected Years 1965-1991

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S. = 100) ¹										1991 Tax Revenues as a Percentage of Personal Income	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Percent of Personal Income
United States	10.5%	11.7%	12.3%	11.6%	11.6%	11.3%	11.5%	11.6%	11.6%	11.5%	100%	11.3%
New England	95	101	104	107	98	100	101	96	94	94	95	10.8
Connecticut	87	91	88	91	95	97	99	93	93	95	93	10.4
Maine	105	108	102	108	107	107	111	115	112	105	105	11.9
Massachusetts	97	107	115	120	101	105	103	98	95	94	97	10.9
New Hampshire	90	85	88	79	75	74	78	72	73	72	80	9.0
Rhode Island	97	95	97	103	100	98	103	102	97	98	100	11.3
Vermont	121	126	126	110	112	110	108	115	105	104	107	12.1
Mideast	100	109	113	118	116	117	117	116	113	112	112	12.6
Delaware	86	95	95	100	100	105	103	100	101	94	91	10.2
District of Columbia	77	89	87	117	128	134	137	147	145	148	152	16.8
Maryland	89	106	100	104	98	99	100	101	99	97	94	10.5
New Jersey	87	91	94	101	98	97	99	95	95	92	98	11.2
New York	113	125	136	141	141	140	142	141	135	137	134	15.2
Pennsylvania	90	94	95	100	97	97	96	93	92	92	90	10.1
Great Lakes	92	94	93	92	97	100	97	97	98	97	98	11.1
Illinois	85	98	95	97	92	93	92	94	92	95	94	10.6
Indiana	97	84	91	76	87	88	87	90	93	89	93	10.4
Michigan	102	99	95	99	110	112	105	105	105	103	103	11.6
Ohio	82	78	79	81	93	95	95	93	95	95	95	10.7
Wisconsin	120	125	112	108	111	117	112	112	113	110	114	12.9
Plains	103	98	95	93	93	93	94	97	98	97	98	11.0
Iowa	110	107	98	96	94	99	99	103	105	101	103	11.6
Kansas	111	94	89	86	89	90	90	97	95	95	97	10.9
Minnesota	121	107	113	110	116	109	111	116	115	113	112	12.7
Missouri	83	85	85	80	78	78	79	81	82	81	82	9.3
Nebraska	89	96	89	96	87	89	92	96	99	97	101	11.4
North Dakota	112	107	89	88	95	94	88	93	101	97	101	11.4
South Dakota	120	114	94	92	82	91	88	92	90	87	86	9.7
Southeast	95	90	87	89	89	90	90	90	91	90	91	10.3
Alabama	92	84	80	83	86	86	84	82	84	83	82	9.3
Arkansas	93	84	80	85	85	86	82	84	84	83	85	9.6
Florida	100	90	80	84	83	85	83	86	87	87	88	10.0
Georgia	95	86	88	93	91	93	90	91	93	97	95	10.7
Kentucky	91	90	92	90	86	91	94	91	93	93	103	11.6
Louisiana	115	99	106	100	104	99	95	98	99	101	104	11.7

Table 63 (cont.)
State and Local Tax Revenues as a Percentage of Personal Income, Selected Years 1965-1991

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S. = 100) ¹										1991 Tax Revenues as a Percentage of Personal Income	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Percent of Personal Income
Southeast (cont.)												
Mississippi	95%	107%	86%	94%	91%	94%	89%	91%	92%	91%	91%	10.3%
North Carolina	95	90	86	92	92	95	97	97	96	95	91	10.3
South Carolina	92	87	85	92	93	96	97	97	97	98	93	10.6
Tennessee	92	84	81	81	84	86	84	84	82	82	80	9.0
Virginia	82	88	87	89	86	87	90	90	91	88	89	10.1
West Virginia	94	95	100	97	106	105	100	94	97	106	106	12.0
Southwest												
Arizona	116	113	108	115	104	107	105	104	108	110	112	12.6
New Mexico	116	109	110	105	107	103	101	108	109	110	110	12.4
Oklahoma	99	86	85	88	96	93	85	96	95	94	99	11.1
Texas	91	83	86	84	89	87	86	93	93	93	95	10.8
Rocky Mountain												
Colorado	109	105	94	98	91	90	92	93	95	95	95	10.7
Idaho	115	100	89	90	88	84	91	92	96	97	97	10.9
Montana	112	109	102	113	113	110	99	107	104	108	90	10.1
Utah	112	109	94	108	111	111	109	109	103	106	103	11.7
Wyoming	108	115	109	128	181	176	150	134	125	127	123	13.9
Far West²												
California	114	115	119	105	101	98	102	97	98	100	100	11.3
Nevada	102	106	107	91	96	98	96	91	92	97	92	10.4
Oregon	104	99	98	99	106	101	106	101	107	105	107	12.1
Washington	107	99	98	94	98	102	100	101	103	106	108	12.2
Alaska ³	77	86	175	318	235	225	152	168	178	172	194	21.9
Hawaii	111	123	117	127	111	116	117	127	126	123	126	14.3

¹ See Tables XX and XX for state and local tax revenue data.

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

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

Sources: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

Table 64
State and Local Tax Revenues, Per Capita, Selected Years, 1965-1991

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Tax Revenues Per Capita
	United States	\$264	\$427	\$664	\$987	\$1,465	\$1,547	\$1,665	\$1,772	\$1,888	\$2,017	100%
New England	100%	109%	99%	98%	111%	115%	119%	117%	117%	114%	115	2,391
Connecticut	110	113	105	108	124	126	133	129	133	133	128	2,668
Maine	88	89	86	87	91	91	97	103	103	98	98	2,034
Massachusetts	114	116	123	126	117	125	126	122	122	117	119	2,469
New Hampshire	84	78	79	75	77	79	83	83	85	84	92	1,916
Rhode Island	100	96	97	101	101	99	103	104	101	101	102	2,130
Vermont	105	110	105	91	95	96	98	105	98	100	102	2,121
Mideast	110	123	116	122	129	131	133	132	131	131	130	2,718
Delaware	114	105	109	107	106	107	105	105	107	102	100	2,081
District of Columbia	109	121	114	149	172	177	185	188	197	189	195	4,057
Maryland	99	113	110	112	111	113	114	118	117	114	110	2,284
New Jersey	102	105	109	115	119	121	126	125	129	125	133	2,781
New York	141	153	154	151	159	164	167	166	162	162	160	3,337
Pennsylvania	93	94	96	99	95	94	93	92	92	92	91	1,888
Great Lakes	102	100	98	97	99	99	97	97	97	97	97	2,013
Illinois	101	114	110	110	101	100	99	101	99	104	102	2,133
Indiana	97	84	87	75	81	79	78	81	84	81	83	1,739
Michigan	110	107	103	109	110	110	107	106	105	103	101	2,104
Ohio	85	80	80	82	91	91	91	88	90	90	89	1,851
Wisconsin	117	119	108	107	110	112	107	107	107	104	107	2,226
Plains	96	93	91	92	92	90	90	93	92	92	92	1,918
Iowa	105	102	96	98	91	92	92	93	93	93	93	1,947
Kansas	103	92	90	94	93	90	91	95	91	92	93	1,930
Minnesota	113	103	114	114	121	111	114	117	114	114	113	2,348
Missouri	84	80	79	77	74	74	75	77	77	77	77	1,596
Nebraska	83	93	87	98	85	86	88	88	89	90	94	1,955
North Dakota	94	88	92	86	93	83	77	78	78	78	83	1,734
South Dakota	91	93	82	80	71	74	72	75	70	72	71	1,487
Southeast	70	72	73	74	77	78	77	79	80	80	80	1,674
Alabama	64	61	62	66	68	66	65	64	66	66	65	1,363
Arkansas	60	59	61	66	66	65	62	63	63	63	64	1,336
Florida	88	81	78	77	81	82	82	86	87	87	88	1,831
Georgia	72	73	77	78	81	83	82	84	86	89	86	1,797
Kentucky	66	70	75	75	71	71	73	72	74	74	83	1,730
Louisiana	84	77	85	85	89	81	74	75	75	77	79	1,653

Table 64 (cont.)
State and Local Tax Revenues, Per Capita, Selected Years, 1965-1991

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Tax Revenues Per Capita
Southeast (cont.)												
Mississippi	64%	69%	67%	65%	63%	62%	59%	61%	63%	63%	63%	\$1,304
North Carolina	71	73	73	76	78	79	82	84	83	83	80	1,673
South Carolina	61	64	67	72	73	74	74	75	76	77	75	1,561
Tennessee	67	65	68	66	68	70	69	70	70	69	68	1,410
Virginia	71	80	85	87	89	91	93	95	97	94	94	1,962
West Virginia	73	70	80	81	82	78	74	68	70	77	78	1,628
Southwest												
Arizona	101	100	99	102	94	95	96	95	97	95	96	2,006
New Mexico	92	84	83	89	85	80	79	83	82	84	83	1,721
Oklahoma	82	72	73	84	88	83	73	79	78	78	80	1,671
Texas	78	74	78	82	86	83	80	84	83	82	84	1,757
Rocky Mountain												
Colorado	111	98	95	100	99	96	96	95	95	95	94	1,959
Idaho	93	81	80	76	70	68	71	71	74	77	77	1,602
Montana	100	93	92	101	94	89	82	87	83	89	70	1,467
Utah	97	88	76	85	86	83	82	82	76	78	77	1,601
Wyoming	105	101	105	142	176	170	138	115	107	109	108	2,253
Far West¹												
California	137	131	131	119	112	112	116	110	111	110	110	2,283
Nevada	122	121	116	98	99	101	97	93	95	95	93	1,944
Oregon	106	94	96	99	97	93	97	90	96	96	97	2,017
Washington	111	104	102	100	98	103	102	101	101	105	107	2,239
Alaska ²	95	98	127	424	313	290	190	203	208	202	212	4,411
Hawaii	113	134	128	129	113	115	117	127	128	129	137	2,862

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

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

Sources: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

Table 65
State Percentage of State and Local Tax Revenues, Selected Years 1965-1991

Region and State	1965	1970	1975	1980	1985	1987	1988	1989	1990	1991
United States	51.0%	55.2%	56.7%	61.3%	61.6%	60.9%	60.6%	60.6%	59.9%	59.1%
New England	45.0	50.8	49.2	55.3	62.5	63.9	62.5	62.0	61.4	59.6
Connecticut	47.4	50.5	49.1	55.3	60.7	61.3	59.4	59.3	59.9	56.8
Maine	50.8	55.0	61.0	88.9	65.0	67.2	68.2	66.7	64.4	62.1
Massachusetts	41.8	49.3	46.8	65.0	66.3	68.7	67.0	66.7	66.0	65.4
New Hampshire	36.5	38.6	40.1	91.2	38.6	38.3	36.5	34.4	31.8	29.5
Rhode Island	53.2	59.0	58.5	81.2	60.2	61.9	61.4	61.1	60.4	58.7
Vermont	57.3	64.6	56.8	93.4	61.6	60.2	59.4	60.4	58.9	56.9
Mideast¹	44.3	51.4	50.5	52.4	54.1	54.0	53.5	52.6	52.0	50.7
Delaware	79.3	79.4	79.9	81.9	84.3	83.5	83.2	83.5	82.4	82.4
Maryland	57.4	57.2	58.0	67.5	60.4	60.3	60.3	59.7	58.5	57.7
New Jersey	29.9	41.6	39.6	18.4	58.4	58.9	57.0	55.8	53.6	54.0
New York	42.6	51.4	48.1	19.2	49.9	49.9	49.8	48.5	48.7	47.0
Pennsylvania	55.1	58.7	62.9	11.2	61.9	61.4	60.5	60.5	59.9	57.7
Great Lakes	49.3	53.8	56.3	59.4	59.8	59.9	59.3	59.4	58.8	57.6
Illinois	43.0	53.0	54.2	33.7	54.3	54.6	53.5	54.0	53.7	54.0
Indiana	51.6	54.0	60.2	55.7	66.8	66.2	66.3	66.6	67.5	63.4
Michigan	55.8	58.0	55.8	44.4	59.4	60.3	60.4	60.2	59.0	56.3
Ohio	44.9	46.6	52.9	30.8	60.5	59.7	58.7	58.6	58.2	57.0
Wisconsin	57.1	59.3	64.6	19.3	65.9	66.0	65.5	65.3	64.1	63.6
Plains	46.3	52.3	58.5	61.3	62.7	61.9	62.6	62.6	62.5	62.5
Iowa	43.5	51.0	58.0	54.3	60.1	61.4	60.5	63.3	63.4	63.3
Kansas	43.4	48.6	56.7	70.0	57.6	55.9	58.5	57.8	58.3	58.1
Minnesota	48.8	60.7	68.3	47.6	70.6	68.6	68.7	68.0	67.6	67.8
Missouri	51.6	51.2	52.3	21.0	61.1	62.0	62.5	62.2	62.2	60.7
Nebraska	35.5	44.4	47.6	40.7	51.8	51.7	53.8	53.5	52.8	56.8
North Dakota	50.7	52.4	67.7	96.3	74.5	66.9	68.4	68.3	67.6	68.6
South Dakota	37.9	42.5	46.2	87.3	48.1	49.2	50.5	49.5	49.7	50.5
Southeast	66.6	68.0	68.2	69.1	67.8	66.5	66.3	65.7	64.7	63.8
Alabama	72.6	73.8	74.1	73.4	73.5	72.6	72.1	71.8	71.2	70.7
Arkansas	69.7	72.6	76.1	77.6	76.5	76.3	75.8	75.8	75.5	74.6
Florida	56.4	60.3	64.1	51.4	62.0	60.0	61.0	60.1	58.8	56.6
Georgia	66.0	65.8	61.9	40.3	64.1	62.4	61.1	60.5	60.7	60.1
Kentucky	70.4	73.0	76.0	80.9	78.2	78.0	77.3	78.0	77.3	78.5
Louisiana	74.1	69.6	71.2	35.3	66.3	63.0	64.5	63.8	62.0	61.3

Table 65 (cont.)
State Percentage of State and Local Tax Revenues, Selected Years 1965-1991

Region and State	1965	1970	1975	1980	1985	1987	1988	1989	1990	1991
Southeast (cont.)										
Mississippi	67.5	74.1	76.2	84.9	0.8	0.7	0.7	0.7	0.7	72.8
North Carolina	74.4	75.3	71.8	24.0	72.6	71.3	71.4	71.3	70.8	69.7
South Carolina	75.7	76.5	76.2	33.8	75.9	74.8	74.1	73.4	72.2	70.8
Tennessee	63.1	62.7	61.0	85.7	63.2	64.2	63.4	62.7	62.2	61.7
Virginia	57.0	60.4	59.5	61.4	59.9	60.5	60.5	59.0	56.3	55.6
West Virginia	69.4	73.3	77.3	91.0	79.7	78.4	76.7	77.8	79.6	79.3
Southwest										
Arizona	58.0	59.3	61.6	62.4	60.6	56.3	58.4	57.8	57.4	58.0
New Mexico	55.4	62.9	64.1	61.5	67.2	64.3	63.1	62.1	62.2	62.7
Oklahoma	75.3	74.9	82.7	98.3	79.5	80.3	80.8	79.7	78.7	78.3
Texas	66.7	64.1	67.6	66.8	70.1	67.0	69.3	69.7	70.2	72.8
	54.3	55.8	57.7	14.3	55.6	50.3	53.3	52.6	52.1	52.5
Rocky Mountain										
Colorado	49.7	54.8	58.1	57.5	56.6	55.2	56.5	56.3	56.9	58.0
Idaho	46.7	50.9	54.2	52.1	48.8	48.5	49.0	48.9	48.4	48.6
Montana	54.3	63.0	68.8	97.0	71.4	70.5	70.7	71.4	72.5	72.3
Utah	42.6	46.6	50.8	69.9	56.1	53.5	57.7	57.9	59.8	68.9
Wyoming	58.5	63.4	65.4	37.6	63.9	63.0	64.9	62.8	64.9	65.7
	50.7	58.6	59.2	77.6	61.4	56.2	58.5	60.8	61.1	61.5
Far West²										
California	49.4	51.6	53.6	68.8	66.5	66.9	65.2	67.2	65.4	64.7
Nevada	46.6	49.3	52.0	69.8	66.8	67.2	65.4	67.9	65.5	64.7
Oregon	54.5	59.1	58.5	47.1	69.6	69.3	68.0	67.3	68.4	67.5
Washington	52.3	51.5	54.6	86.6	52.0	50.9	47.6	50.8	50.7	51.4
	68.4	68.1	64.9	51.1	72.5	73.2	72.4	71.6	71.8	71.2
Alaska	69.6	68.2	68.4	85.8	78.9	64.0	66.2	68.2	69.1	71.8
Hawaii	73.1	77.3	78.0	67.7	78.3	80.2	82.2	82.5	81.2	81.1

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 Far West regional totals, but are included in U.S. totals.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

Table 66
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1965-1991¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
United States	44.1%	39.3%	36.4%	30.7%	29.7%	29.9%	29.9%	30.4%	30.4%	31.0%	32.0%
New England	54.5	49.0	50.7	44.5	37.0	35.5	35.4	36.8	37.4	38.0	39.9
Connecticut	52.2	49.2	50.5	44.2	38.7	37.5	38.0	39.9	40.1	39.5	42.7
Maine	49.8	45.7	40.4	37.2	35.5	33.8	32.9	31.7	34.1	36.6	39.2
Massachusetts	57.6	50.3	52.9	44.6	33.1	31.1	30.4	32.0	32.3	33.0	33.6
New Hampshire	64.5	62.3	60.0	60.9	61.5	60.7	62.0	63.6	65.7	68.1	70.0
Rhode Island	46.0	40.5	41.9	41.7	39.8	40.7	37.9	38.4	38.7	39.5	41.3
Vermont	41.4	34.9	42.8	41.9	38.2	37.5	39.5	40.3	39.4	40.9	43.6
Mideast	43.3	36.9	36.0	32.3	30.2	30.1	29.7	30.3	31.3	32.3	33.9
Delaware	19.0	18.6	17.6	15.8	13.1	13.4	13.8	14.0	13.7	14.8	15.0
District of Columbia	34.0	32.7	25.9	23.3	28.9	28.2	28.5	29.6	31.7	31.5	36.5
Maryland	41.0	32.4	29.2	26.1	25.0	25.1	24.4	24.2	24.7	25.6	27.0
New Jersey	64.3	54.1	56.9	43.8	41.0	40.5	40.3	42.1	43.4	45.6	45.2
New York	42.7	36.4	36.0	33.5	29.5	29.5	28.8	29.3	30.5	31.3	33.0
Pennsylvania	33.9	29.5	25.7	25.5	26.5	26.6	26.5	27.0	27.0	27.7	29.8
Great Lakes	48.5	43.2	39.4	35.1	34.1	33.7	33.3	33.7	33.7	34.1	35.7
Illinois	50.4	41.2	38.5	33.9	35.7	34.8	34.5	35.2	35.2	35.9	36.8
Indiana	49.1	47.0	39.9	33.0	32.0	32.1	31.9	30.9	30.3	29.0	32.8
Michigan	44.5	40.3	42.8	38.5	38.5	38.2	37.7	38.0	38.4	39.6	42.4
Ohio	51.8	47.2	37.9	34.7	28.1	27.9	27.4	28.1	28.1	28.4	29.2
Wisconsin	45.4	43.4	37.7	34.0	35.3	34.7	34.5	35.2	35.2	35.3	35.8
Plains	52.5	44.9	37.4	33.5	31.1	32.2	32.0	31.4	31.2	31.3	31.3
Iowa	56.3	48.9	41.2	37.2	39.1	38.4	37.8	38.5	35.5	35.1	35.2
Kansas	56.6	51.2	42.3	39.5	36.9	38.2	37.4	34.8	35.9	35.6	35.8
Minnesota	53.0	38.7	30.6	28.8	28.1	30.8	30.1	30.0	30.5	30.7	30.6
Missouri	40.1	40.1	35.2	28.3	21.9	21.1	21.8	21.6	21.8	22.0	23.6
Nebraska	71.0	52.6	48.6	41.6	43.3	43.3	43.6	41.4	41.5	42.0	38.1
North Dakota	49.4	46.6	31.2	31.8	24.9	28.4	31.7	30.1	29.9	30.4	29.1
South Dakota	58.1	55.0	49.1	44.5	43.6	41.8	41.5	40.7	41.1	40.3	38.9
Southeast	29.2	26.3	24.5	22.8	23.1	23.6	24.0	24.2	24.8	25.8	26.8
Alabama	18.0	15.2	12.8	12.1	11.7	11.6	11.4	11.6	11.9	12.3	12.5
Arkansas	28.3	25.8	22.1	20.4	17.9	18	19.0	18.1	17.7	17.9	18.3
Florida	37.5	34.0	31.2	29.6	32.0	32.2	33.2	32.5	33.5	35.0	37.5
Georgia	30.6	30.5	32.0	25.8	24.9	25.7	25.3	26.6	27.2	27.4	28.2
Kentucky	27.1	22.9	19.1	18.3	17.6	17.6	16.9	17.2	16.4	16.9	16.0
Louisiana	22.3	19.8	15.0	13.2	13.6	15.1	16.1	16.2	17.0	17.2	16.7

Table 66 (cont.)
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1965-1991¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
Southeast (cont.)											
Mississippi	27.0%	24.1%	21.8%	21.7%	22.9%	22.9%	23.7%	24.5%	24.6%	27.0%	26.4%
North Carolina	26.6	25.3	24.2	22.8	21.5	21.6	21.4	20.8	20.4	21.0	22.9
South Carolina	22.9	22.4	22.6	22.5	22.2	22.9	23.3	23.9	24.5	25.7	27.1
Tennessee	31.7	27.5	25.9	24.0	21.9	21.9	21.5	21.9	22.6	23.0	23.3
Virginia	35.8	28.3	28.0	27.5	28.0	28.2	27.7	28.1	29.4	31.5	32.6
West Virginia	27.2	23.3	18.9	17.2	16.5	16.7	17.5	18.9	17.9	16.4	16.7
Southwest											
Arizona	41.4	37.7	33.9	31.3	31.3	33.8	35.1	33.5	34.0	34.1	33.5
New Mexico	47.6	38.9	35.5	34.9	26.7	28.6	29.3	31.1	32.6	33.1	33.0
Oklahoma	22.6	22.6	17.4	16.2	12.0	11.5	11.7	11.1	11.6	12.9	12.9
Texas	31.2	30.5	24.3	18.3	17.5	18.2	20.1	18.9	18.1	17.6	15.0
Texas	44.8	40.5	37.2	34.7	36.8	40.0	41.3	38.7	39.2	39.2	38.7
Rocky Mountain											
Colorado	49.6	42.5	35.4	34.1	34.6	35.6	36.1	34.8	34.7	34.3	32.6
Idaho	49.3	42.7	33.9	33.3	34.3	35.1	35.7	35.8	35.5	35.5	35.2
Montana	48.1	36.4	30.3	30.0	27.4	28.4	28.4	28.3	27.6	26.5	26.6
Utah	57.6	54.3	49.6	45.5	45.7	47.3	48.3	43.5	43.6	46.2	35.7
Wyoming	43.0	36.0	30.0	27.9	27.5	28.4	28.9	27.4	29.1	27.3	26.0
Wyoming	55.9	47.4	40.6	39.4	42.7	44.6	48.3	44.7	43.2	40.9	40.5
Far West²											
California	47.3	45.4	41.9	25.3	27.1	27.5	27.2	29.1	27.4	28.1	28.9
Nevada	49.5	46.9	43.0	23.3	25.6	16.1	25.7	27.9	26.0	27.0	28.0
Oregon	39.5	34.4	32.9	26.3	21.9	21.8	22.2	23.1	21.5	22.1	23.5
Washington	46.3	47.2	43.6	39.0	43.5	45.3	44.4	47.1	44.0	44.1	43.5
Washington	32.5	35.1	34.0	29.4	28.6	27.8	28.5	29.1	28.4	27.5	28.0
Alaska											
Hawaii	21.5	24.4	25.6	21.5	23.4	24.1	37.6	35.0	32.1	30.6	27.5
Hawaii	19.6	17.2	17.6	15.1	17.7	17.6	16.3	14.3	13.9	14.8	15.0

¹ Includes state and local property taxes.

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

Table 67

Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1965-1991¹

Region and State	1965	1970	1975	1980	1985	1987	1988	1989	1990	1991
United States	86.9%	84.9%	81.6%	75.9%	74.2%	73.7%	74.1%	74.3%	74.5%	75.3%
New England	98.9	99.2	99.2	99.1	98.4	97.9	97.8	98.0	98.0	98.2
Connecticut	99.2	99.3	99.1	98.9	98.4	98.1	98.3	98.4	98.5	98.7
Maine	99.4	99.3	99.2	99.4	99.2	99.1	98.8	98.8	99.0	98.6
Massachusetts	98.9	99.1	99.4	99.3	98.0	96.9	96.8	97.1	96.9	97.2
New Hampshire	99.1	99.1	98.0	98.3	98.7	99.3	99.2	99.2	99.3	99.4
Rhode Island	98.4	98.8	99.0	99.0	98.8	98.5	98.3	98.4	98.5	98.8
Vermont	96.6	98.2	98.8	99.3	99.2	99.0	99.1	99.3	99.4	99.3
Mideast	77.2	74.7	71.4	66.6	64.9	63.9	64.5	65.4	66.7	68.2
Delaware	90.8	89.4	85.6	87.2	83.1	83.3	83.4	83.2	84.1	84.8
District of Columbia	34.0	32.7	25.9	23.3	28.9	28.5	29.6	31.7	31.5	36.5
Maryland	91.7	71.6	65.4	59.8	59.4	57.6	57.2	57.5	58.0	60.0
New Jersey	91.4	89.9	91.6	87.5	97.8	97.6	97.6	97.9	98.1	98.2
New York	74.2	74.6	69.1	64.9	58.8	57.6	58.4	59.2	61.0	62.2
Pennsylvania	75.2	69.9	67.4	63.6	67.4	66.8	66.6	66.5	67.2	68.7
Great Lakes	92.4	90.4	87.3	83.4	82.6	80.9	80.7	80.8	81.1	82.5
Illinois	88.3	87.6	83.9	77.1	75.4	73.4	73.4	74.1	75.4	78.0
Indiana	99.5	99.6	97.6	95.0	94.4	92.8	91.0	90.6	88.9	89.5
Michigan	94.3	91.1	92.7	92.3	91.9	91.9	92.0	92.0	92.6	93.3
Ohio	90.2	85.4	77.1	72.7	70.9	67.7	67.9	67.7	67.9	67.9
Wisconsin	98.2	98.7	98.7	98.4	98.4	98.2	97.8	97.5	97.3	97.1
Plains	93.6	93.3	89.6	86.1	83.6	83.3	83.2	82.9	82.9	82.9
Iowa	98.7	99.0	98.3	97.9	98.0	97.9	97.6	97.0	95.9	96.1
Kansas	97.1	97.2	95.5	92.0	85.2	82.8	82.1	83.5	83.8	83.8
Minnesota	97.8	97.5	96.3	95.3	95.4	95.5	95.6	95.0	94.8	94.6
Missouri	81.6	81.8	73.4	64.2	56.0	56.8	57.1	57.2	57.9	59.8
Nebraska	93.4	94.1	92.8	90.1	89.2	89.9	89.3	89.0	88.9	87.8
North Dakota	96.9	96.6	95.6	95.7	96.6	95.0	94.5	94.1	93.0	92.2
South Dakota	93.6	95.6	91.2	88.5	84.2	81.6	82.3	81.3	80.0	78.6
Southeast	83.0	78.5	74.6	70.5	68.8	68.8	69.3	69.7	70.2	71.1
Alabama	54.5	48.2	42.0	39.0	38.2	35.8	35.9	36.4	36.7	36.9
Arkansas	93.1	93.4	91.8	90.1	75.4	79.2	74.0	72.1	72.3	70.8
Florida	82.6	82.1	83.4	81.4	81.0	79.5	80.4	80.9	81.8	82.5
Georgia	89.3	88.6	83.2	72.9	68.9	66.7	68.0	68.4	69.2	70.1
Kentucky	78.7	74.8	71.0	56.6	53.0	51.6	50.7	50.0	50.1	51.1
Louisiana	77.1	57.6	52.2	41.0	40.1	43.3	44.2	45.8	43.4	41.3
Mississippi	80.2	90.5	90.4	94.1	93.6	93.9	93.9	94.0	93.8	94.5
North Carolina	96.9	96.4	82.1	81.1	74.6	71.4	69.7	68.4	69.1	72.6
South Carolina	92.9	94.4	93.6	92.6	91.4	91.8	91.6	91.6	91.9	92.1
Tennessee	85.9	73.7	66.5	64.3	59.5	60.1	59.9	60.4	60.8	61.0
Virginia	79.3	69.4	67.3	67.5	69.0	69.5	70.5	71.1	71.8	73.1
West Virginia	88.5	87.2	83.1	80.1	81.2	80.7	80.7	80.2	80.1	80.6
Southwest	92.2	85.8	84.1	80.3	78.5	79.6	79.6	79.4	78.7	78.3
Arizona	89.2	80.7	80.3	79.1	73.4	76.1	78.0	78.2	78.6	78.5
New Mexico	75.1	74.2	87.6	74.0	56.8	58.3	57.0	56.8	56.1	55.6
Oklahoma	93.6	85.0	75.0	63.2	58.5	60.9	61.5	59.9	59.1	55.1
Texas	93.5	87.6	86.2	83.5	82.9	83.1	82.8	82.7	81.8	81.4
Rocky Mountain	92.3	90.4	83.1	78.4	76.2	77.4	77.7	77.0	76.4	74.7
Colorado	90.3	86.6	73.9	69.3	66.7	69.1	70.0	69.1	68.7	68.2
Idaho	97.8	97.6	97.1	96.4	95.9	96.3	96.6	96.6	96.4	96.0
Montana	95.3	96.1	96.2	96.9	95.6	95.6	96.3	96.6	96.9	93.8
Utah	89.9	89.5	86.5	77.7	76.2	78.1	78.1	78.2	77.6	75.7
Wyoming	95.3	96.6	94.2	87.4	90.6	90.1	88.7	88.7	85.7	85.1
Far West²	87.9	88.5	85.6	70.4	69.4	70.3	71.8	71.5	70.0	70.8
California	87.6	88.2	85.8	69.2	67.7	68.8	70.7	70.9	69.1	70.3
Nevada	80.1	79.8	70.0	61.1	64.1	64.6	65.1	63.4	66.3	67.9
Oregon	96.5	96.7	96.1	89.7	90.5	90.3	90.0	89.4	89.5	89.5
Washington	86.1	86.5	78.3	62.4	62.3	63.2	63.9	61.0	59.7	58.8
Alaska	70.8	76.6	74.1	80.3	87.0	87.2	88.7	87.2	86.1	85.6
Hawaii	73.0	75.5	80.4	79.4	81.5	82.5	80.3	79.3	78.6	79.5

¹ See Table 59 for data on local tax revenues.² Alaska and Hawaii are excluded from Far West regional totals, but are included in U.S. totals.Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

State-by-State Expenditures

The expenditure 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 68, 72, and 76) 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 69, 73, and 77, percentage distribution, give an idea of the magnitude of the different expenditure categories.

Tables 70, 74, and 78 give per capita data. The population used for the calculations is exhibited in the last column.

Tables 71, 75, and 79 contain the data as a percentage of personal income. The personal income used to calculate these figures is exhibited in the last column.

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 (Tables 80-81).

Table 68
State and Local General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental	Direct							All Other
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	
United States	\$908,470.1	\$3,465.8	\$905,004.3	\$218,006.2	\$126,964.6	\$81,110.0	\$78,748.7	\$64,936.6	\$52,232.4	\$283,005.9
New England	53,333.2	166.8	53,166.4	11,906.8	9,814.7	3,975.1	3,031.2	3,550.1	3,628.8	17,259.7
Connecticut	14,622.0	-	14,622.0	3,463.7	2,126.5	1,110.2	697.7	1,284.3	930.9	5,008.8
Maine	4,488.6	7.4	4,481.1	1,189.2	880.6	217.4	331.7	408.1	245.0	1,209.2
Massachusetts	24,747.1	136.4	24,610.7	4,840.0	5,389.3	2,166.4	1,232.6	1,099.1	1,693.6	8,189.7
New Hampshire	3,378.8	-	3,378.8	977.1	445.6	155.9	239.6	282.7	308.6	969.3
Rhode Island	3,895.4	12.8	3,882.6	844.9	636.8	257.4	278.2	245.6	325.1	1,294.6
Vermont	2,201.4	10.2	2,191.2	591.9	336.0	67.8	251.4	230.4	125.5	588.2
Mideast	194,152.7	594.1	193,558.5	45,956.8	31,405.8	15,307.0	11,222.5	12,056.0	13,070.5	64,540.1
Delaware	2,783.8	0.7	2,783.2	574.6	256.8	151.7	364.6	299.6	269.1	866.8
District of Columbia	4,209.8	-	4,209.8	620.0	691.6	521.1	101.5	142.1	243.5	1,890.0
Maryland	18,062.0	<	18,061.9	4,255.4	2,152.5	889.0	1,927.0	1,430.4	1,017.7	6,390.0
New Jersey	31,838.1	69.7	31,768.3	8,394.4	4,279.6	1,658.8	1,846.4	2,049.8	2,263.4	11,276.0
New York	98,985.3	440.5	98,544.8	21,871.2	17,940.7	9,945.8	4,856.0	5,294.5	6,192.9	32,443.7
Pennsylvania	38,273.8	83.2	38,190.6	10,241.1	6,084.5	2,140.6	2,127.1	2,839.7	3,083.9	11,673.6
Great Lakes	141,924.6	209.1	141,715.5	35,757.0	21,481.5	11,804.0	14,373.4	10,302.5	6,797.8	41,199.4
Illinois	38,021.5	2.4	38,019.1	8,773.4	4,967.3	2,469.0	3,283.7	3,279.8	2,330.1	12,915.7
Indiana	16,811.5	15.8	16,795.7	4,580.7	2,351.0	1,698.3	2,075.7	1,139.4	685.5	4,265.0
Michigan	33,832.9	74.2	33,758.7	8,861.5	5,172.7	3,481.5	3,789.0	1,947.2	1,336.4	9,170.5
Ohio	34,957.7	11.7	34,946.0	8,800.5	6,100.9	2,988.5	3,181.6	2,504.5	1,561.4	9,808.6
Wisconsin	18,301.0	105.0	18,195.9	4,740.9	2,889.6	1,166.7	2,043.3	1,431.5	884.3	5,039.5
Plains	59,663.3	23.4	59,639.9	14,953.0	8,058.7	5,420.0	6,320.1	6,066.8	3,231.2	15,590.3
Iowa	9,569.4	19.2	9,550.2	2,292.2	1,268.9	1,032.3	1,258.7	1,109.7	362.6	2,225.8
Kansas	7,984.2	0.2	7,984.0	2,005.1	844.8	703.7	975.0	937.4	475.5	2,042.4
Minnesota	18,836.1	-	18,836.1	4,271.5	2,990.7	1,784.9	1,706.0	1,659.2	1,190.8	5,233.1
Missouri	13,740.2	-	13,740.2	3,928.9	1,830.9	1,243.9	1,233.8	1,255.7	671.4	3,575.5
Nebraska	5,208.3	4.0	5,204.3	1,417.1	620.9	444.4	652.3	546.3	224.0	1,299.3
North Dakota	2,248.7	-	2,248.7	489.6	281.1	92.4	323.1	248.0	142.2	672.3
South Dakota	2,076.4	<	2,076.4	548.6	221.3	118.3	171.3	310.4	164.7	541.8
Southeast	187,876.3	1.4	187,874.8	45,228.6	22,884.8	21,811.4	17,469.7	14,742.8	10,683.9	55,053.6
Alabama	12,031.0	-	12,031.0	2,518.0	1,390.0	1,985.0	1,435.8	897.0	633.1	3,172.3
Arkansas	5,789.2	1.4	5,787.8	1,469.5	955.4	491.7	667.1	541.9	295.4	1,366.8
Florida	45,303.4	-	45,303.4	11,079.9	4,758.2	4,320.9	3,031.1	2,999.3	3,013.3	16,100.7
Georgia	21,282.1	-	21,282.1	5,309.9	2,708.9	3,371.9	1,554.9	1,541.6	772.6	6,022.3
Kentucky	10,948.5	-	10,948.5	2,321.5	1,958.8	774.3	1,127.8	960.2	910.1	2,895.6
Louisiana	14,247.1	-	14,247.1	3,038.2	1,848.7	1,778.8	1,174.8	1,169.7	1,436.4	3,800.5

Table 68 (cont.)
State and Local General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
Southeast (cont.)										
Mississippi	\$6,977.0	-	\$6,977.0	\$1,631.8	\$884.6	\$1,061.0	\$821.2	\$664.8	\$313.6	\$1,600.0
North Carolina	20,448.5	-	20,448.5	5,235.7	2,454.3	2,475.0	2,457.1	1,553.7	673.5	5,599.1
South Carolina	11,171.3	-	11,171.3	2,852.2	1,540.6	1,671.1	1,172.8	610.2	468.5	2,855.9
Tennessee	13,655.8	-	13,655.8	2,833.7	1,624.8	1,726.0	1,445.9	1,223.7	694.3	4,107.5
Virginia	20,861.4	-	20,861.4	5,578.7	2,051.6	1,792.2	2,062.7	2,046.0	1,048.9	6,281.3
West Virginia	5,160.9	-	5,160.9	1,359.5	708.9	363.5	518.5	534.8	424.3	1,251.5
Southwest	77,895.7	36.9	77,858.8	20,948.1	8,620.0	6,650.9	8,611.3	6,703.5	5,265.9	21,059.1
Arizona	13,257.4	-	13,257.4	3,409.5	1,307.9	653.4	1,489.0	1,251.9	981.4	4,164.3
New Mexico	5,199.5	-	5,199.5	1,286.9	568.0	495.0	678.7	473.5	145.6	1,551.8
Oklahoma	9,205.9	36.9	9,169.0	2,320.9	1,219.0	958.6	910.6	924.4	504.6	2,330.9
Texas	50,233.0	<	50,233.0	13,930.8	5,525.1	4,543.9	5,533.0	4,053.7	3,634.4	13,012.1
Rocky Mountain	25,010.9	4.7	25,006.2	6,330.9	2,573.2	1,850.9	2,946.2	2,482.4	1,564.2	7,258.4
Colorado	11,546.5	0.6	11,545.9	2,884.6	1,219.2	799.3	1,355.2	1,098.6	806.0	3,383.0
Idaho	2,964.8	1.5	2,963.3	754.9	309.0	260.3	347.6	323.9	123.4	844.2
Montana	2,831.1	0.7	2,830.4	742.4	349.8	164.1	210.1	338.6	171.6	853.8
Utah	5,338.8	1.7	5,337.1	1,368.7	542.7	383.5	804.3	374.3	296.0	1,567.6
Wyoming	2,329.7	0.3	2,329.4	580.2	152.5	243.8	228.9	347.0	167.3	609.7
Far West¹	157,732.9	2,339.5	155,393.4	35,174.7	21,292.2	13,710.4	14,026.4	8,111.6	6,926.6	56,151.5
California	123,176.1	2,310.9	120,865.2	26,498.5	17,395.6	11,051.5	10,645.7	5,509.5	5,070.7	44,693.8
Nevada	4,805.7	3.5	4,802.2	1,178.3	296.9	356.2	321.8	392.7	386.6	1,869.7
Oregon	10,606.1	-	10,606.1	2,621.8	1,172.6	765.9	1,140.4	818.4	651.5	3,435.4
Washington	19,145.0	25.1	19,119.9	4,876.1	2,427.0	1,536.8	1,918.6	1,391.0	817.8	6,152.6
Alaska	5,652.2	79.6	5,572.6	967.1	361.5	203.0	281.2	574.6	750.8	2,434.2
Hawaii	5,228.4	10.2	5,218.1	783.2	472.3	377.4	466.7	346.3	312.7	2,459.6

- represents zero

< rounds to zero

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

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 69
State and Local General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
United States	\$908,470.1	0.4%	99.6%	24.0%	14.0%	8.9%	8.7%	7.1%	5.7%	31.2%
New England	53,333.2	0.3	99.7	22.3	18.4	7.5	5.7	6.7	6.8	32.4
Connecticut	14,622.0	-	100.0	23.7	14.5	7.6	4.8	8.8	6.4	34.3
Maine	4,488.6	0.2	99.8	26.5	19.6	4.8	7.4	9.1	5.5	26.9
Massachusetts	24,747.1	0.6	99.4	19.6	21.8	8.8	5.0	4.4	6.8	33.1
New Hampshire	3,378.8	-	100.0	28.9	13.2	4.6	7.1	8.4	9.1	28.7
Rhode Island	3,895.4	0.3	99.7	21.7	16.3	6.6	7.1	6.3	8.3	33.2
Vermont	2,201.4	0.5	99.5	26.9	15.3	3.1	11.4	10.5	5.7	26.7
Mideast	194,152.7	0.3	99.7	23.7	16.2	7.9	5.8	6.2	6.7	33.2
Delaware	2,783.8	<	*	20.6	9.2	5.4	13.1	10.8	9.7	31.1
District of Columbia	4,209.8	-	100.0	14.7	16.4	12.4	2.4	3.4	5.8	44.9
Maryland	18,062.0	<	*	23.6	11.9	4.9	10.7	7.9	5.6	35.4
New Jersey	31,838.1	0.2	99.8	26.4	13.4	5.2	5.8	6.4	7.1	35.4
New York	98,985.3	0.4	99.6	22.1	18.1	10.0	4.9	5.3	6.3	32.8
Pennsylvania	38,273.8	0.2	99.8	26.8	15.9	5.6	5.6	7.4	8.1	30.5
Great Lakes	141,924.6	0.1	99.9	25.2	15.1	8.3	10.1	7.3	4.8	29.0
Illinois	38,021.5	<	*	23.1	13.1	6.5	8.6	8.6	6.1	34.0
Indiana	16,811.5	0.1	99.9	27.2	14.0	10.1	12.3	6.8	4.1	25.4
Michigan	33,832.9	0.2	99.8	26.2	15.3	10.3	11.2	5.8	4.0	27.1
Ohio	34,957.7	*	*	25.2	17.5	8.5	9.1	7.2	4.5	28.1
Wisconsin	18,301.0	0.6	99.4	25.9	15.8	6.4	11.2	7.8	4.8	27.5
Plains	59,663.3	<	*	25.1	13.5	9.1	10.6	10.2	5.4	26.1
Iowa	9,569.4	0.2	99.8	24.0	13.3	10.8	13.2	11.6	3.8	23.3
Kansas	7,984.2	<	*	25.1	10.6	8.8	12.2	11.7	6.0	25.6
Minnesota	18,836.1	-	100.0	22.7	15.9	9.5	9.1	8.8	6.3	27.8
Missouri	13,740.2	-	100.0	28.6	13.3	9.1	9.0	9.1	4.9	26.0
Nebraska	5,208.3	0.1	99.9	27.2	11.9	8.5	12.5	10.5	4.3	24.9
North Dakota	2,248.7	-	100.0	21.8	12.5	4.1	14.4	11.0	6.3	29.9
South Dakota	2,076.4	<	*	26.4	10.7	5.7	8.2	14.9	7.9	26.1
Southeast	187,876.3	<	*	24.1	12.2	11.6	9.3	7.8	5.7	29.3
Alabama	12,031.0	-	100.0	20.9	11.6	16.5	11.9	7.5	5.3	26.4
Arkansas	5,789.2	<	*	25.4	16.5	8.5	11.5	9.4	5.1	23.6
Florida	45,303.4	-	100.0	24.5	10.5	9.5	6.7	6.6	6.7	35.5
Georgia	21,282.1	-	100.0	24.9	12.7	15.8	7.3	7.2	3.6	28.3
Kentucky	18,848.5	-	100.0	21.2	17.9	7.1	10.3	8.8	8.3	26.4
Louisiana	7,171.7	-	100.0	21.3	13.0	12.5	8.2	8.2	10.1	26.7

Table 69 (cont.)
State and Local General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
Southeast (cont.)										
Mississippi	\$6,977.0	-	100.0%	23.4%	12.7%	15.2%	11.8%	9.5%	4.5%	22.9%
North Carolina	20,448.5	-	100.0	25.6	12.0	12.1	12.0	7.6	3.3	27.4
South Carolina	11,171.3	-	100.0	25.5	13.8	15.0	10.5	5.5	4.2	25.6
Tennessee	13,655.8	-	100.0	20.8	11.9	12.6	10.6	9.0	5.1	30.1
Virginia	20,861.4	-	100.0	26.7	9.8	8.6	9.9	9.8	5.0	30.1
West Virginia	5,160.9	-	100.0	26.3	13.7	7.0	10.0	10.4	8.2	24.2
Southwest	77,895.7	<	*	26.9	11.1	8.5	11.1	8.6	6.8	27.0
Arizona	13,257.4	-	100.0	25.7	9.9	4.9	11.2	9.4	7.4	31.4
New Mexico	5,199.5	-	100.0	24.8	10.9	9.5	13.1	9.1	2.8	29.8
Oklahoma	9,205.9	0.4	99.6	25.2	13.2	10.4	9.9	10.0	5.5	25.3
Texas	50,233.0	<	*	27.7	11.0	9.0	11.0	8.1	7.2	25.9
Rocky Mountain	25,010.9	<	*	25.3	10.3	7.4	11.8	9.9	6.3	29.0
Colorado	11,546.5	<	*	25.0	10.6	6.9	11.7	9.5	7.0	29.3
Idaho	2,964.8	<	*	25.5	10.4	8.8	11.7	10.9	4.2	28.5
Montana	2,831.1	<	*	26.2	12.4	5.8	7.4	12.0	6.1	30.2
Utah	5,338.8	<	*	25.6	10.2	7.2	15.1	7.0	5.5	29.4
Wyoming	2,329.7	<	*	24.9	6.5	10.5	9.8	14.9	7.2	26.2
Far West¹	157,732.9	1.5	98.5	22.3	13.5	8.7	8.9	5.1	4.4	35.6
California	123,176.1	1.9	98.1	21.5	14.1	9.0	8.6	4.5	4.1	36.3
Nevada	4,805.7	0.1	99.9	24.5	6.2	7.4	6.7	8.2	8.0	38.9
Oregon	10,606.1	-	100.0	24.7	11.1	7.2	10.8	7.7	6.1	32.4
Washington	19,145.0	0.1	99.9	25.5	12.7	8.0	10.0	7.3	4.3	32.1
Alaska	5,652.2	1.4	98.6	17.1	6.4	3.6	5.0	10.2	13.3	43.1
Hawaii	5,228.4	0.2	99.8	15.0	9.0	7.2	8.9	6.6	6.0	47.0

- represents zero

< rounds to zero

* rounds to 100%

¹ Alaska and Hawaii are excluded from Far West regional totals, but are included in 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: 1990-1991* and *State Government Finances: 1991*.

Table 70
State and Local General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental	Direct							Exhibit: 7/1/91 Population (thousands)	
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt		All Other
United States	\$3,603	\$14	\$3,589	\$865	\$504	\$322	\$312	\$258	\$207	\$1,122	252,160
New England	4,042	13	4,029	902	744	301	230	269	275	1,308	13,195
Connecticut	4,446	-	4,446	1,053	647	338	212	390	283	1,523	3,289
Maine	3,637	6	3,631	964	714	176	269	331	199	980	1,234
Massachusetts	4,127	23	4,105	807	899	361	206	183	282	1,366	5,996
New Hampshire	3,061	-	3,061	885	404	141	217	256	280	878	1,104
Rhode Island	3,876	13	3,863	841	634	256	277	244	323	1,288	1,005
Vermont	3,882	18	3,865	1,044	593	120	443	406	221	1,037	567
Mideast	4,423	14	4,409	1,047	715	349	256	275	298	1,470	43,900
Delaware	4,094	†	4,093	845	378	223	536	441	396	1,275	680
District of Columbia	7,075	-	7,075	1,042	1,162	876	171	239	409	3,176	595
Maryland	3,717	†	3,717	876	443	183	397	294	209	1,315	4,859
New Jersey	4,107	9	4,098	1,083	552	214	238	264	292	1,454	7,753
New York	5,482	24	5,458	1,211	994	551	269	293	343	1,797	18,055
Pennsylvania	3,201	7	3,194	856	509	179	178	237	258	976	11,958
Great Lakes	3,345	5	3,340	843	506	278	339	243	160	971	42,428
Illinois	3,294	†	3,294	760	430	214	285	284	202	1,119	11,541
Indiana	2,997	3	2,994	817	419	303	370	203	122	760	5,610
Michigan	3,607	8	3,599	945	551	371	404	208	142	978	9,380
Ohio	3,195	1	3,194	804	558	273	291	229	143	896	10,941
Wisconsin	3,693	21	3,671	957	583	235	412	289	178	1,017	4,956
Plains	3,350	1	3,348	840	452	304	355	341	181	875	17,811
Iowa	3,424	7	3,417	820	454	369	450	397	130	796	2,795
Kansas	3,200	†	3,200	804	339	282	391	376	191	819	2,495
Minnesota	4,250	-	4,250	964	675	403	385	374	269	1,181	4,432
Missouri	2,664	-	2,664	762	355	241	239	243	130	693	5,157
Nebraska	3,269	3	3,267	890	390	279	409	343	141	816	1,593
North Dakota	3,541	-	3,541	771	443	145	509	391	224	1,059	635
South Dakota	2,949	†	2,949	779	314	168	243	441	234	770	704
Southeast	3,118	†	3,118	751	380	362	290	245	177	914	60,246
Alabama	2,941	-	2,941	615	340	485	351	219	155	775	4,091
Arkansas	2,440	†	2,439	619	403	207	281	228	124	576	2,373
Florida	3,415	-	3,415	835	359	326	228	226	227	1,214	13,267
Georgia	3,213	-	3,213	802	409	509	235	233	117	909	6,623
Kentucky	2,949	-	2,949	625	528	209	304	259	245	780	3,713
Louisiana	3,349	-	3,349	714	435	418	276	275	338	893	4,254

Table 70 (cont.)
State and Local General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental	Direct							Exhibit: 7/1/91 Population (thousands)	
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt		All Other
Southeast (cont.)											
Mississippi	\$2,691	-	\$2,691	\$629	\$341	\$409	\$317	\$256	\$121	\$617	2,593
North Carolina	3,036	-	3,036	777	364	367	365	231	100	831	6,736
South Carolina	3,138	-	3,138	801	433	469	329	171	132	802	3,560
Tennessee	2,757	-	2,757	572	328	348	292	247	140	829	4,953
Virginia	3,322	-	3,322	888	327	285	328	326	167	1,000	6,280
West Virginia	2,862	-	2,862	754	393	202	288	297	235	694	1,803
Southwest											
Arizona	3,017	1	3,015	811	334	258	334	260	204	816	25,820
Arizona	3,537	-	3,537	910	349	174	397	334	262	1,111	3,748
New Mexico	3,357	-	3,357	831	367	320	438	306	94	1,002	1,549
Oklahoma	2,899	12	2,888	731	384	302	287	291	159	734	3,175
Texas	2,896	†	2,896	803	318	262	319	234	209	750	17,348
Rocky Mountain											
Colorado	3,354	†	3,353	849	345	248	395	333	210	973	7,457
Colorado	3,418	†	3,418	854	361	237	401	325	239	1,001	3,378
Idaho	2,851	1	2,849	726	297	250	334	311	119	812	1,040
Montana	3,500	†	3,499	918	432	203	260	419	212	1,055	809
Utah	3,016	†	3,015	773	307	217	454	211	167	886	1,770
Wyoming	5,064	†	5,064	1,261	331	530	498	754	364	1,326	460
Far West¹											
California	3,983	59	3,924	888	538	346	354	205	175	1,418	39,597
California	4,055	76	3,978	872	573	364	350	181	167	1,471	30,380
Nevada	3,746	3	3,743	918	231	278	251	306	301	1,457	1,283
Oregon	3,630	-	3,630	897	401	262	390	280	223	1,176	2,922
Washington	3,820	5	3,815	973	484	307	383	278	163	1,228	5,012
Alaska	9,916	140	9,776	1,697	634	356	493	1,008	1,317	4,271	570
Hawaii	4,598	9	4,589	689	415	332	410	305	275	2,163	1,137

- represents zero

† less than \$1 per capita

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 71
State and Local General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1990 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other	
United States	19.5%	0.1%	19.5%	4.7%	2.7%	1.7%	1.7%	1.4%	1.1%	6.1%	\$4,648,867
New England	18.2	0.1	18.1	4.1	3.3	1.4	1.0	1.2	1.2	5.9	293,084
Connecticut	17.4	-	17.4	4.1	2.5	1.3	0.8	1.5	1.1	6.0	83,989
Maine	21.3	<	21.3	5.6	4.2	1.0	1.6	1.9	1.2	5.7	21,084
Massachusetts	18.2	0.1	18.1	3.6	4.0	1.6	0.9	0.8	1.2	6.0	135,797
New Hampshire	14.4	-	14.4	4.2	1.9	0.7	1.0	1.2	1.3	4.1	23,396
Rhode Island	20.7	0.1	20.6	4.5	3.4	1.4	1.5	1.3	1.7	6.9	18,863
Vermont	22.1	0.1	22.0	5.9	3.4	0.7	2.5	2.3	1.3	5.9	9,956
Mideast	20.5	0.1	20.4	4.9	3.3	1.6	1.2	1.3	1.4	6.8	946,620
Delaware	20.1	<	20.1	4.1	1.9	1.1	2.6	2.2	1.9	6.3	13,857
District of Columbia	29.3	-	29.3	4.3	4.8	3.6	0.7	1.0	1.7	13.2	14,366
Maryland	17.2	<	17.2	4.0	2.0	0.8	1.8	1.4	1.0	6.1	105,236
New Jersey	16.5	<	16.4	4.3	2.2	0.9	1.0	1.1	1.2	5.8	193,206
New York	24.9	0.1	24.8	5.5	4.5	2.5	1.2	1.3	1.6	8.2	397,261
Pennsylvania	17.2	<	17.1	4.6	2.7	1.0	1.0	1.3	1.4	5.2	222,693
Great Lakes	18.4	<	18.4	4.6	2.8	1.5	1.9	1.3	0.9	5.3	771,224
Illinois	16.3	<	16.3	3.8	2.1	1.1	1.4	1.4	1.0	5.6	232,611
Indiana	18.0	<	18.0	4.9	2.5	1.8	2.2	1.2	0.7	4.6	93,384
Michigan	19.9	<	19.8	5.2	3.0	2.0	2.2	1.1	0.8	5.4	170,419
Ohio	18.5	<	18.5	4.7	3.2	1.6	1.7	1.3	0.8	5.2	189,177
Wisconsin	21.4	0.1	21.2	5.5	3.4	1.4	2.4	1.7	1.0	5.9	85,632
Plains	19.3	<	19.3	4.8	2.6	1.8	2.0	2.0	1.0	5.0	309,681
Iowa	20.4	<	20.4	4.9	2.7	2.2	2.7	2.4	0.8	4.8	46,842
Kansas	18.1	<	18.1	4.5	1.9	1.6	2.2	2.1	1.1	4.6	44,072
Minnesota	23.0	-	23.0	5.2	3.6	2.2	2.1	2.0	1.5	6.4	82,042
Missouri	15.4	-	15.4	4.4	2.1	1.4	1.4	1.4	0.8	4.0	88,936
Nebraska	19.1	<	19.1	5.2	2.3	1.6	2.4	2.0	0.8	4.8	27,302
North Dakota	23.3	-	23.3	5.1	2.9	1.0	3.3	2.6	1.5	7.0	9,650
South Dakota	19.2	<	19.2	5.1	2.0	1.1	1.6	2.9	1.5	5.0	10,836
Southeast	19.2	<	19.2	4.6	2.3	2.2	1.8	1.5	1.1	5.6	981,053
Alabama	20.0	-	20.0	4.2	2.3	3.3	2.4	1.5	1.1	5.3	60,281
Arkansas	17.5	<	17.5	4.4	2.9	1.5	2.0	1.6	0.9	4.1	33,034
Florida	18.7	-	18.7	4.6	2.0	1.8	1.2	1.2	1.2	6.6	242,703
Georgia	19.2	-	19.2	4.8	2.4	3.0	1.4	1.4	0.7	5.4	110,832
Kentucky	19.8	-	19.8	4.2	3.5	1.4	2.0	1.7	1.6	5.2	55,287
Louisiana	23.7	-	23.7	5.0	3.1	3.0	2.0	1.9	2.4	6.3	60,220

Table 71 (cont.)
State and Local General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1990 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other	
Southeast (cont.)											
Mississippi	21.3%	-	21.3%	5.0%	2.7%	3.2%	2.5%	2.0%	1.0%	4.9%	\$32,692
North Carolina	18.8	-	18.8	4.8	2.3	2.3	2.3	1.4	0.6	5.1	108,999
South Carolina	21.2	-	21.2	5.4	2.9	3.2	2.2	1.2	0.9	5.4	52,626
Tennessee	17.6	-	17.6	3.7	2.1	2.2	1.9	1.6	0.9	5.3	77,555
Virginia	17.1	-	17.1	4.6	1.7	1.5	1.7	1.7	0.9	5.1	122,260
West Virginia	21.0	-	21.0	5.5	2.9	1.5	2.1	2.2	1.7	5.1	24,564
Southwest											
Arizona	18.9	<	18.9	5.1	2.1	1.6	2.1	1.6	1.3	5.1	411,776
New Mexico	22.3	-	22.3	5.7	2.2	1.1	2.5	2.1	1.6	7.0	59,524
Oklahoma	24.2	-	24.2	6.0	2.6	2.3	3.2	2.2	0.7	7.2	21,462
Texas	19.3	0.1	19.2	4.9	2.6	2.0	1.9	1.9	1.1	4.9	47,669
Rocky Mountain											
Colorado	17.7	<	17.7	4.9	2.0	1.6	2.0	1.4	1.3	4.6	283,120
Idaho	20.7	<	20.7	5.2	2.1	1.5	2.4	2.1	1.3	6.0	120,817
Montana	18.6	<	18.6	4.6	2.0	1.3	2.2	1.8	1.3	5.5	62,067
Utah	19.4	<	19.4	4.9	2.0	1.7	2.3	2.1	0.8	5.5	15,309
Wyoming	24.2	<	24.2	6.3	3.0	1.4	1.8	2.9	1.5	7.3	11,720
Far West¹											
California	22.0	<	22.0	5.6	2.2	1.6	3.3	1.5	1.2	6.5	24,274
Nevada	31.3	<	31.3	7.8	2.0	3.3	3.1	4.7	2.2	8.2	7,447
Oregon	20.2	0.3	19.9	4.5	2.7	1.8	1.8	1.0	0.9	7.2	780,331
Washington	20.0	0.4	19.6	4.3	2.8	1.8	1.7	0.9	0.8	7.3	615,507
Alaska	20.0	<	19.9	4.9	1.2	1.5	1.3	1.6	1.6	7.8	24,087
Hawaii	21.8	-	21.8	5.4	2.4	1.6	2.3	1.7	1.3	7.0	48,745
Alaska and Hawaii											
Alaska	20.8	<	20.8	5.3	2.6	1.7	2.1	1.5	0.9	6.7	91,992
Hawaii	49.1	0.7	48.4	8.4	3.1	1.8	2.4	5.0	6.5	21.2	11,503
	23.0	<	22.9	3.4	2.1	1.7	2.0	1.5	1.4	10.8	22,780

- represents zero

< rounds to zero

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

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-91*.

Table 72
State General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
United States	\$554,900.7	\$186,540.2	\$116,108.9	\$368,360.4	\$100,114.4	\$65,560.0	\$38,911.3	\$38,503.8	\$23,392.9	\$17,806.6	\$84,071.5
New England	37,272.9	8,194.7	4,524.2	29,078.2	9,404.6	3,025.5	2,432.6	3,251.3	2,942.7	1,287.9	6,733.6
Connecticut	9,806.9	1,993.7	1,452.1	7,813.2	1,930.5	697.7	988.5	1,014.9	742.6	459.8	1,979.1
Maine	3,095.4	701.7	559.9	2,393.7	855.8	331.7	266.6	172.8	171.7	68.0	527.1
Massachusetts	18,265.4	4,497.1	1,793.7	13,768.2	5,322.8	1,226.9	675.5	1,602.3	1,384.6	594.7	2,961.4
New Hampshire	1,748.8	257.1	129.9	1,491.7	349.6	239.6	159.0	142.4	243.7	43.0	314.5
Rhode Island	2,749.6	447.8	357.1	2,301.8	610.5	278.2	194.4	254.6	289.2	92.1	582.8
Vermont	1,606.8	297.2	231.6	1,309.6	335.4	251.4	148.5	64.4	111.0	30.3	368.6
Mideast¹	109,122.4	36,670.1	19,423.3	72,452.3	20,823.7	8,782.5	6,952.1	8,044.1	6,177.5	3,637.3	18,035.1
Delaware	2,151.6	384.7	319.5	1,766.9	256.1	364.6	254.4	146.0	207.2	82.7	456.0
Maryland	10,776.5	2,682.2	1,647.2	8,094.3	2,107.7	1,320.7	898.9	657.4	463.1	493.2	2,153.1
New Jersey	19,398.8	6,145.4	3,684.2	13,253.4	3,305.6	1,631.8	1,366.6	1,187.0	1,403.5	559.1	3,799.7
New York	53,916.5	20,560.9	9,778.6	33,355.6	10,033.4	3,707.1	2,360.7	4,741.6	3,160.5	1,980.6	7,371.6
Pennsylvania	22,879.0	6,896.9	3,993.9	15,982.2	5,120.9	1,758.2	2,071.5	1,312.1	943.1	521.7	4,254.7
Great Lakes	87,735.0	29,242.2	16,583.6	58,492.8	18,480.3	12,017.0	5,236.8	5,942.0	3,545.1	2,576.3	10,695.3
Illinois	22,168.0	6,508.5	4,220.3	15,659.5	4,684.0	2,321.8	1,919.7	1,469.0	1,292.2	629.4	3,343.5
Indiana	11,153.4	3,779.1	2,164.0	7,374.3	2,010.3	2,075.7	715.9	721.1	320.0	278.5	1,252.7
Michigan	20,748.9	6,586.6	3,536.3	14,162.2	4,786.4	3,078.4	741.8	1,867.6	660.4	807.9	2,219.6
Ohio	22,324.4	7,769.1	4,561.5	14,555.3	4,812.9	2,961.2	1,378.5	1,428.8	797.5	598.2	2,578.1
Wisconsin	11,340.4	4,598.9	2,101.6	6,741.5	2,186.7	1,579.8	480.9	455.5	475.0	262.3	1,301.3
Plains	37,449.5	12,627.7	8,533.6	24,821.8	6,523.6	5,299.1	3,221.7	2,799.6	1,166.1	756.3	5,055.5
Iowa	6,383.5	2,116.7	1,472.8	4,266.9	1,136.0	961.6	594.6	532.1	146.9	108.5	787.1
Kansas	4,698.6	1,407.0	1,108.6	3,291.6	815.9	736.4	525.3	366.5	31.1	198.0	618.5
Minnesota	11,688.1	4,882.8	2,640.5	6,805.3	1,754.7	1,579.9	686.8	768.6	284.5	144.2	1,586.6
Missouri	8,478.1	2,671.2	2,280.0	5,806.9	1,762.2	1,000.4	738.5	704.6	363.6	196.1	1,041.5
Nebraska	3,191.8	891.6	561.6	2,300.2	588.9	526.4	325.7	250.9	124.1	66.1	418.0
North Dakota	1,653.2	388.4	263.1	1,264.8	254.4	323.1	155.2	85.3	77.8	15.2	353.8
South Dakota	1,356.2	270.0	207.0	1,086.2	211.6	171.3	195.6	91.6	138.1	28.2	249.9
Southeast	117,279.6	36,254.5	28,014.2	81,025.1	21,482.9	15,656.3	10,125.2	9,472.3	3,935.3	3,911.5	16,441.6
Alabama	8,050.2	2,042.0	1,633.4	6,008.2	1,349.5	1,435.8	538.9	1,038.3	275.4	172.9	1,197.4
Arkansas	4,315.1	1,259.3	989.3	3,055.8	953.0	667.1	372.0	246.4	130.2	98.4	588.7
Florida	23,628.4	8,292.7	6,386.5	15,335.7	4,555.8	2,031.2	1,634.1	1,863.5	694.4	924.2	3,632.5
Georgia	12,280.3	3,757.9	3,331.2	8,522.4	2,672.8	1,541.6	1,005.8	718.7	234.5	610.6	1,738.3
Kentucky	8,247.6	2,221.2	1,864.0	6,026.4	1,929.9	1,127.8	735.5	391.4	378.7	179.8	1,283.2
Louisiana	9,592.4	2,467.2	2,028.6	7,125.1	1,794.4	1,165.1	799.3	996.2	830.0	224.9	1,315.2

Table 72 (cont.)
State General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (cont.)											
Mississippi	\$4,680.4	\$1,627.2	\$1,184.6	\$3,053.2	\$862.8	\$583.4	\$416.4	\$347.3	\$96.4	\$87.5	\$659.4
North Carolina	13,805.2	5,447.6	4,031.4	8,357.6	2,031.4	1,904.4	1,271.9	795.6	224.7	516.7	1,612.9
South Carolina	7,698.5	2,007.1	1,609.3	5,691.4	1,529.6	1,172.8	496.9	895.0	217.2	314.5	1,065.4
Tennessee	8,596.0	2,460.2	1,357.4	6,135.9	1,537.1	1,445.9	808.7	701.9	198.6	337.4	1,106.4
Virginia	12,389.5	3,493.0	2,493.3	8,896.5	1,558.2	2,062.7	1,544.8	1,298.9	478.3	404.1	1,549.5
West Virginia	3,996.1	1,179.2	1,105.2	2,816.8	708.3	518.5	500.9	178.9	176.9	40.5	692.9
Southwest											
Arizona	44,788.0	14,347.7	11,562.1	30,440.3	8,169.6	6,992.9	4,308.8	2,938.9	1,084.3	1,554.5	5,391.2
Arizona	7,287.5	2,575.3	1,536.2	4,712.2	1,034.4	1,135.0	757.2	334.4	187.2	318.0	945.9
New Mexico	4,203.7	1,552.2	1,087.7	2,651.4	537.6	614.4	333.5	369.1	116.9	123.3	556.6
Oklahoma	6,270.9	1,931.6	1,540.3	4,339.3	1,206.0	910.6	612.3	472.8	181.7	197.2	758.8
Texas	27,025.9	8,288.6	7,398.0	18,737.3	5,391.6	4,332.9	2,605.8	1,762.6	598.5	916.0	3,130.0
Rocky Mountain											
Colorado	15,532.9	4,880.1	3,508.7	10,652.8	2,094.7	2,757.8	1,491.9	890.4	638.9	462.5	2,316.6
Colorado	6,089.4	1,956.3	1,274.7	4,133.1	809.2	1,295.1	485.2	337.0	234.9	253.4	718.3
Idaho	2,055.4	665.7	506.8	1,389.6	285.2	310.2	212.7	82.0	94.6	48.6	356.2
Montana	2,058.0	589.1	451.0	1,468.9	321.7	199.9	258.1	108.8	93.5	45.6	441.4
Utah	3,692.3	1,060.6	918.9	2,631.7	530.4	804.3	249.5	287.0	140.6	91.6	528.3
Wyoming	1,637.8	608.4	357.3	1,029.4	148.2	148.2	286.4	75.6	75.3	23.2	272.4
Far West²											
California	97,052.7	43,288.6	23,392.7	53,764.1	12,311.9	10,281.3	4,396.3	4,683.2	3,189.4	3,402.6	15,499.4
California	75,033.4	36,387.8	18,453.8	38,645.6	8,499.4	7,234.5	2,876.2	3,313.9	2,195.7	2,755.9	11,770.1
Nevada	2,556.9	1,037.1	644.2	1,519.8	253.5	321.8	206.4	103.0	120.8	124.6	389.7
Oregon	6,292.1	1,600.3	955.6	4,691.8	1,144.1	806.4	452.9	427.3	465.6	213.0	1,182.6
Washington	13,170.3	4,263.4	3,339.1	8,906.9	2,414.9	1,918.6	860.8	839.1	407.4	309.2	2,157.1
Alaska	4,493.2	930.3	566.5	3,562.9	355.3	281.2	469.4	119.1	483.2	125.7	1,729.0
Hawaii	4,174.4	104.2	3 ³	4,070.2	467.8	466.7	276.6	362.8	230.3	91.9	2,174.2

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 Far West regional totals, but are included in U.S. totals.

³ The state directly finances elementary and secondary education.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1990-1991* and *State Government Finances: 1991*.

Table 73
State General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
United States	\$554,900.7	33.6%	20.9%	66.4%	18.0%	11.8%	7.0%	6.9%	4.2%	3.2%	15.2%
New England	37,272.9	22.0	12.1	78.0	25.2	8.1	6.5	8.7	7.9	3.5	18.1
Connecticut	9,806.9	20.3	14.8	79.7	19.7	7.1	10.1	10.3	7.6	4.7	20.2
Maine	3,095.4	22.7	18.1	77.3	27.6	10.7	8.6	5.6	5.5	2.2	17.0
Massachusetts	18,265.4	24.6	9.8	75.4	29.1	6.7	3.7	8.8	7.6	3.3	16.2
New Hampshire	1,748.8	14.7	7.4	85.3	20.0	13.7	9.1	8.1	13.9	2.5	18.0
Rhode Island	2,749.6	16.3	13.0	83.7	22.2	10.1	7.1	9.3	10.5	3.3	21.2
Vermont	1,606.8	18.5	14.4	81.5	20.9	15.6	9.2	4.0	6.9	1.9	22.9
Mideast¹	109,122.4	33.6	17.8	66.4	19.1	8.0	6.4	7.4	5.7	3.3	16.5
Delaware	2,151.6	17.9	14.8	82.1	11.9	16.9	11.8	6.8	9.6	3.8	21.2
Maryland	10,776.5	24.9	15.3	75.1	19.6	12.3	8.3	6.1	4.3	4.6	20.0
New Jersey	19,398.8	31.7	19.0	68.3	17.0	8.4	7.0	6.1	7.2	2.9	19.6
New York	53,916.5	38.1	18.1	61.9	18.6	6.9	4.4	8.8	5.9	3.7	13.7
Pennsylvania	22,879.0	30.1	17.5	69.9	22.4	7.7	9.1	5.7	4.1	2.3	18.6
Great Lakes	87,735.0	33.3	18.9	66.7	21.1	13.7	6.0	6.8	4.0	2.9	12.2
Illinois	22,168.0	29.4	19.0	70.6	21.1	10.5	8.7	6.6	5.8	2.8	15.1
Indiana	11,153.4	33.9	19.4	66.1	18.0	18.6	6.4	6.5	2.9	2.5	11.2
Michigan	20,748.9	31.7	17.0	68.3	23.1	14.8	3.6	9.0	3.2	3.9	10.7
Ohio	22,324.4	34.8	20.4	65.2	21.6	13.3	6.2	6.4	3.6	2.7	11.5
Wisconsin	11,340.4	40.6	18.5	59.4	19.3	13.9	4.2	4.0	4.2	2.3	11.5
Plains	37,449.5	33.7	22.8	66.3	17.4	14.1	8.6	7.5	3.1	2.0	13.5
Iowa	6,383.5	33.2	23.1	66.8	17.8	15.1	9.3	8.3	2.3	1.7	12.3
Kansas	4,698.6	29.9	23.6	70.1	17.4	15.7	11.2	7.8	0.7	4.2	13.2
Minnesota	11,688.1	41.8	22.6	58.2	15.0	13.5	5.9	6.6	2.4	1.2	13.6
Missouri	8,478.1	31.5	26.9	68.5	20.8	11.8	8.7	8.3	4.3	2.3	12.3
Nebraska	3,191.8	27.9	17.6	72.1	18.5	16.5	10.2	7.9	3.9	2.1	13.1
North Dakota	1,653.2	23.5	15.9	76.5	15.4	19.5	9.4	5.2	4.7	0.9	21.4
South Dakota	1,356.2	19.9	15.3	80.1	15.6	12.6	14.4	6.8	10.2	2.1	18.4
Southeast	117,279.6	30.9	23.9	69.1	18.3	13.3	8.6	8.1	3.4	3.3	14.0
Alabama	8,050.2	25.4	20.3	74.6	16.8	17.8	6.7	12.9	3.4	2.1	14.9
Arkansas	4,315.1	29.2	22.9	70.8	22.1	15.5	8.6	5.7	3.0	2.3	13.6
Florida	23,628.4	35.1	27.0	64.9	19.3	8.6	6.9	7.9	2.9	3.9	15.4
Georgia	12,280.3	30.6	27.1	69.4	21.8	12.6	8.2	5.9	1.9	5.0	14.2
Kentucky	8,247.6	26.9	22.6	73.1	23.4	13.7	8.9	4.7	4.6	2.2	15.6
Louisiana	9,592.4	25.7	21.1	74.3	18.7	12.1	8.3	10.4	8.7	2.3	13.7

Table 73 (cont.)
State General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (cont.)											
Mississippi	\$4,680.4	34.8%	25.3%	65.2%	18.4%	12.5%	8.9%	7.4%	2.1%	1.9%	14.1%
North Carolina	13,805.2	39.5	29.2	60.5	14.7	13.8	9.2	5.8	1.6	3.7	11.7
South Carolina	7,698.5	26.1	20.9	73.9	19.9	15.2	6.5	11.6	2.8	4.1	13.8
Tennessee	8,596.0	28.6	15.8	71.4	17.9	16.8	9.4	8.2	2.3	3.9	12.9
Virginia	12,389.5	28.2	20.1	71.8	12.6	16.6	12.5	10.5	3.9	3.3	12.5
West Virginia	3,996.1	29.5	27.7	70.5	17.7	13.0	12.5	4.5	4.4	1.0	17.3
Southwest											
Arizona	44,788.0	32.0	25.8	68.0	18.2	15.6	9.6	6.6	2.4	3.5	12.0
New Mexico	7,287.5	35.3	21.1	64.7	14.2	15.6	10.4	4.6	2.6	4.4	13.0
Oklahoma	4,203.7	36.9	25.9	63.1	12.8	14.6	7.9	8.8	2.8	2.9	13.2
Texas	6,270.9	30.8	24.6	69.2	19.2	14.5	9.8	7.5	2.9	3.1	12.1
Texas	27,025.9	30.7	27.4	69.3	19.9	16.0	9.6	6.5	2.2	3.4	11.6
Rocky Mountain											
Colorado	15,532.9	31.4	22.6	68.6	13.5	17.8	9.6	5.7	4.1	3.0	14.9
Idaho	6,089.4	32.1	20.9	67.9	13.3	21.3	8.0	5.5	3.9	4.2	11.8
Montana	2,055.4	32.4	24.7	67.6	13.9	15.1	10.4	4.0	4.6	2.4	17.3
Utah	2,058.0	28.6	21.9	71.4	15.6	9.7	12.5	5.3	4.5	2.2	21.4
Wyoming	3,692.3	28.7	24.9	71.3	14.4	21.8	6.8	7.8	3.8	2.5	14.3
Wyoming	1,637.8	37.1	21.8	62.9	9.0	9.0	17.5	4.6	4.6	1.4	16.6
Far West²											
California	97,052.7	44.6	24.1	55.4	12.7	10.6	4.5	4.8	3.3	3.5	16.0
Nevada	75,033.4	48.5	24.6	51.5	11.3	9.6	3.8	4.4	2.9	3.7	15.7
Oregon	2,556.9	40.6	25.2	59.4	9.9	12.6	8.1	4.0	4.7	4.9	15.2
Washington	6,292.1	25.4	15.2	74.6	18.2	12.8	7.2	6.8	7.4	3.4	18.8
Washington	13,170.3	32.4	25.4	67.6	18.3	14.6	6.5	6.4	3.1	2.3	16.4
Alaska	4,493.2	20.7	12.6	79.3	7.9	6.3	10.4	2.7	10.8	2.8	38.5
Hawaii	4,174.4	2.5	³	97.5	11.2	11.2	6.6	8.7	5.5	2.2	52.1

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 Far West regional totals, but are included in U.S. totals.

³ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1990-1991* and *State Government Finances: 1991*.

Table 74
State General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental		Direct							Exhibit: 7/1/91 Population (thousands)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
United States	\$2,206	\$742	\$462	\$1,464	\$398	\$261	\$155	\$153	\$93	\$71	\$334	251,566
New England	2,825	621	343	2,204	713	229	184	246	223	98	510	13,195
Connecticut	2,982	606	441	2,376	587	212	301	309	226	140	602	3,289
Maine	2,508	569	454	1,940	694	269	216	140	139	55	427	1,234
Massachusetts	3,046	750	299	2,296	888	205	113	267	231	99	494	5,996
New Hampshire	1,584	233	118	1,351	317	217	144	129	221	39	285	1,104
Rhode Island	2,736	446	355	2,290	607	277	193	253	288	92	580	1,005
Vermont	2,834	524	408	2,310	591	443	262	114	196	53	650	567
Mideast¹	2,520	847	449	1,673	481	203	161	186	143	84	416	43,305
Delaware	3,164	566	470	2,598	377	536	374	215	305	122	671	680
Maryland	2,218	552	339	1,666	434	272	185	135	95	102	443	4,859
New Jersey	2,502	793	475	1,709	426	210	176	153	181	72	490	7,753
New York	2,986	1,139	542	1,847	556	205	131	263	175	110	408	18,055
Pennsylvania	1,913	577	334	1,337	428	147	173	110	79	44	356	11,958
Great Lakes	2,068	689	391	1,379	436	283	123	140	84	61	252	42,428
Illinois	1,921	564	366	1,357	406	201	166	127	112	55	290	11,541
Indiana	1,988	674	386	1,314	358	370	128	129	57	50	223	5,610
Michigan	2,212	702	377	1,510	510	328	79	199	70	86	237	9,380
Ohio	2,040	710	417	1,330	440	271	126	131	73	55	236	10,941
Wisconsin	2,288	928	424	1,360	441	319	97	92	96	53	263	4,956
Plains	2,103	709	479	1,394	366	298	181	157	65	42	284	17,811
Iowa	2,284	757	527	1,527	406	344	213	190	53	39	282	2,795
Kansas	1,883	564	444	1,319	327	295	211	147	12	79	248	2,495
Minnesota	2,637	1,102	596	1,535	396	356	155	173	64	33	358	4,432
Missouri	1,644	518	442	1,126	342	194	143	137	71	38	202	5,157
Nebraska	2,004	560	353	1,444	370	330	204	157	78	41	262	1,593
North Dakota	2,603	612	414	1,992	401	509	244	134	123	24	557	635
South Dakota	1,926	384	294	1,543	301	243	278	130	196	40	355	704
Southeast	1,947	602	465	1,345	357	260	168	157	65	65	273	60,246
Alabama	1,968	499	399	1,469	330	351	132	254	67	42	293	4,091
Arkansas	1,818	531	417	1,288	402	281	157	104	55	41	248	2,373
Florida	1,781	625	481	1,156	343	153	123	140	52	70	274	13,267
Georgia	1,854	567	503	1,287	404	233	152	109	35	92	262	6,623
Kentucky	2,221	598	502	1,623	520	304	198	105	102	48	346	3,713
Louisiana	2,255	580	477	1,675	422	274	188	234	195	53	309	4,254

Table 74 (cont.)
State General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental		Direct							Exhibit: 7/1/91 Population (thousands)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
Southeast (cont.)												
Mississippi	\$1,805	\$628	\$457	\$1,177	\$333	\$225	\$161	\$134	\$37	\$34	\$254	2,593
North Carolina	2,049	809	598	1,241	302	283	189	118	33	77	239	6,736
South Carolina	2,162	564	452	1,599	430	329	140	251	61	88	299	3,560
Tennessee	1,736	497	274	1,239	310	292	163	142	40	68	223	4,953
Virginia	1,973	556	397	1,417	248	328	246	207	76	64	247	6,280
West Virginia	2,216	654	613	1,562	393	288	278	99	98	22	384	1,803
Southwest												
Arizona	1,944	687	410	1,257	276	303	202	89	50	85	252	3,748
New Mexico	2,714	1,002	702	1,712	347	397	215	238	75	80	359	1,549
Oklahoma	1,975	608	485	1,367	380	287	193	149	57	62	239	3,175
Texas	1,558	478	426	1,080	311	250	150	102	34	53	180	17,348
Rocky Mountain												
Colorado	1,803	579	377	1,224	240	383	144	100	70	75	213	3,378
Idaho	1,976	640	487	1,336	274	298	205	79	91	47	343	1,040
Montana	2,544	728	558	1,816	398	247	319	134	116	56	546	809
Utah	2,086	599	519	1,487	300	454	141	162	79	52	298	1,770
Wyoming	3,560	1,323	777	2,238	322	322	623	164	164	51	592	460
Far West²												
California	2,470	1,198	607	1,272	280	238	95	109	72	91	387	30,380
Nevada	1,993	808	502	1,185	198	251	161	80	94	97	304	1,283
Oregon	2,153	548	327	1,606	392	276	155	146	159	73	405	2,922
Washington	2,628	851	666	1,777	482	383	172	167	81	62	430	5,012
Alaska	7,883	1,632	994	6,251	623	493	823	209	848	220	3,033	570
Hawaii	3,671	92	³	3,580	411	410	243	319	203	81	1,912	1,137

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 Far West regional totals, but are included in U.S. totals.

³ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1990-1991* and *State Government Finances: 1991*.

Table 75
State General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental		Direct							Exhibit: Personal Income CY 1990 (millions)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
United States	12.0%	4.0%	2.5%	7.9%	2.2%	1.4%	0.8%	0.8%	0.5%	0.4%	1.8%	\$4,634,502
New England	12.7	2.8	1.5	9.9	3.2	1.0	0.8	1.1	1.0	0.4	2.3	293,084
Connecticut	11.7	2.4	1.7	9.3	2.3	0.8	1.2	1.2	0.9	0.5	2.4	83,989
Maine	14.7	3.3	2.7	11.4	4.1	1.6	1.3	0.8	0.8	0.3	2.5	21,084
Massachusetts	13.5	3.3	1.3	10.1	3.9	0.9	0.5	1.2	1.0	0.4	2.2	135,797
New Hampshire	7.5	1.1	0.6	6.4	1.5	1.0	0.7	0.6	1.0	0.2	1.3	23,396
Rhode Island	14.6	2.4	1.9	12.2	3.2	1.5	1.0	1.3	1.5	0.5	3.1	18,863
Vermont	16.1	3.0	2.3	13.2	3.4	2.5	1.5	0.6	1.1	0.3	3.7	9,956
Mideast¹	11.7	3.9	2.1	7.8	2.2	0.9	0.7	0.9	0.7	0.4	1.9	932,253
Delaware	15.5	2.8	2.3	12.8	1.8	2.6	1.8	1.1	1.5	0.6	3.3	13,857
Maryland	10.2	2.5	1.6	7.7	2.0	1.3	0.9	0.6	0.4	0.5	2.0	105,236
New Jersey	10.0	3.2	1.9	6.9	1.7	0.8	0.7	0.6	0.7	0.3	2.0	193,206
New York	13.6	5.2	2.5	8.4	2.5	0.9	0.6	1.2	0.8	0.5	1.9	397,261
Pennsylvania	10.3	3.1	1.8	7.2	2.3	0.8	0.9	0.6	0.4	0.2	1.9	222,693
Great Lakes	11.4	3.8	2.2	7.6	2.4	1.6	0.7	0.8	0.5	0.3	1.4	771,224
Illinois	9.5	2.8	1.8	6.7	2.0	1.0	0.8	0.6	0.6	0.3	1.4	232,611
Indiana	11.9	4.0	2.3	7.9	2.2	2.2	0.8	0.8	0.3	0.3	1.3	93,384
Michigan	12.2	3.9	2.1	8.3	2.8	1.8	0.4	1.1	0.4	0.5	1.3	170,419
Ohio	11.8	4.1	2.4	7.7	2.5	1.6	0.7	0.8	0.4	0.3	1.4	189,177
Wisconsin	13.2	5.4	2.5	7.9	2.6	1.8	0.6	0.5	0.6	0.3	1.5	85,632
Plains	12.1	4.1	2.8	8.0	2.1	1.7	1.0	0.9	0.4	0.2	1.6	309,681
Iowa	13.6	4.5	3.1	9.1	2.4	2.1	1.3	1.1	0.3	0.2	1.7	46,842
Kansas	10.7	3.2	2.5	7.5	1.9	1.7	1.2	0.8	0.1	0.4	1.4	44,072
Minnesota	14.2	6.0	3.2	8.3	2.1	1.9	0.8	0.9	0.3	0.2	1.9	82,042
Missouri	9.5	3.0	2.6	6.5	2.0	1.1	0.8	0.8	0.4	0.2	1.2	88,936
Nebraska	11.7	3.3	2.1	8.4	2.2	1.9	1.2	0.9	0.5	0.2	1.5	27,302
North Dakota	17.1	4.0	2.7	13.1	2.6	3.3	1.6	0.9	0.8	0.2	3.7	9,650
South Dakota	12.5	2.5	1.9	10.0	2.0	1.6	1.8	0.8	1.3	0.3	2.3	10,836
Southeast	12.0	3.7	2.9	8.3	2.2	1.6	1.0	1.0	0.4	0.4	1.7	981,053
Alabama	13.4	3.4	2.7	10.0	2.2	2.4	0.9	1.7	0.5	0.3	2.0	60,281
Arkansas	13.1	3.8	3.0	9.3	2.9	2.0	1.1	0.7	0.4	0.3	1.8	33,034
Florida	9.7	3.4	2.6	6.3	1.9	0.8	0.7	0.8	0.3	0.4	1.5	242,703
Georgia	11.1	3.4	3.0	7.7	2.4	1.4	0.9	0.6	0.2	0.6	1.6	110,832
Kentucky	14.9	4.0	3.4	10.9	3.5	2.0	1.3	0.7	0.7	0.3	2.3	55,287
Louisiana	15.9	4.1	3.4	11.8	3.0	1.9	1.3	1.7	1.4	0.4	2.2	60,220

Table 75 (cont.)
State General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental		Direct							Exhibit: Personal Income CY 1990 (millions)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
Southeast (cont.)												
Mississippi	14.3%	5.0%	3.6%	9.3%	2.6%	1.8%	1.3%	1.1%	0.3%	0.3%	2.0%	\$32,692
North Carolina	12.7	5.0	3.7	7.7	1.9	1.7	1.2	0.7	0.2	0.5	1.5	108,999
South Carolina	14.6	3.8	3.1	10.8	2.9	2.2	0.9	1.7	0.4	0.6	2.0	52,626
Tennessee	11.1	3.2	1.8	7.9	2.0	1.9	1.0	0.9	0.3	0.4	1.4	77,555
Virginia	10.1	2.9	2.0	7.3	1.3	1.7	1.3	1.1	0.4	0.3	1.3	122,260
West Virginia	16.3	4.8	4.5	11.5	2.9	2.1	2.0	0.7	0.7	0.2	2.8	24,564
Southwest												
Arizona	12.2	4.3	2.6	7.9	1.7	1.9	1.3	0.6	0.3	0.5	1.6	59,524
New Mexico	19.6	7.2	5.1	12.4	2.5	2.9	1.6	1.7	0.5	0.6	2.6	21,462
Oklahoma	13.2	4.1	3.2	9.1	2.5	1.9	1.3	1.0	0.4	0.4	1.6	47,669
Texas	9.5	2.9	2.6	6.6	1.9	1.5	0.9	0.6	0.2	0.3	1.1	283,120
Rocky Mountain												
Colorado	9.8	3.2	2.1	6.7	1.3	2.1	0.8	0.5	0.4	0.4	1.2	62,067
Idaho	13.4	4.3	3.3	9.1	1.9	2.0	1.4	0.5	0.6	0.3	2.3	15,309
Montana	17.6	5.0	3.8	12.5	2.7	1.7	2.2	0.9	0.8	0.4	3.8	11,720
Utah	15.2	4.4	3.8	10.8	2.2	3.3	1.0	1.2	0.6	0.4	2.2	24,274
Wyoming	22.0	8.2	4.8	13.8	2.0	2.0	3.8	1.0	1.0	0.3	3.7	7,447
Far West²												
California	12.2	5.9	3.0	6.3	1.4	1.2	0.5	0.5	0.4	0.4	1.9	615,507
Nevada	10.6	4.3	2.7	6.3	1.1	1.3	0.9	0.4	0.5	0.5	1.6	24,087
Oregon	12.9	3.3	2.0	9.6	2.3	1.7	0.9	0.9	1.0	0.4	2.4	48,745
Washington	14.3	4.6	3.6	9.7	2.6	2.1	0.9	0.9	0.4	0.3	2.3	91,992
Alaska	39.1	8.1	4.9	31.0	3.1	2.4	4.1	1.0	4.2	1.1	15.0	11,503
Hawaii	18.3	0.5	³	17.9	2.1	2.0	1.2	1.6	1.0	0.4	9.5	22,780

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 Far West regional totals, but are included in U.S. totals.

³ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1990-1991* and *State Government Finances: 1991*.

Table 76
Local General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
United States	\$542,045.0	\$5,401.1	\$536,643.9	\$216,008.8	\$42,606.1	\$28,839.6	\$27,986.4	\$26,850.2	\$26,025.3	\$168,327.5
New England	24,568.7	480.5	24,088.2	11,897.2	723.7	686.1	1,374.2	410.1	1,117.5	7,879.4
Connecticut	6,810.1	1.3	6,808.8	3,463.7	95.3	188.3	382.0	195.9	295.7	2,187.9
Maine	2,087.7	0.3	2,087.4	1,179.6	44.7	73.3	70.7	24.7	141.5	552.9
Massachusetts	11,283.2	440.8	10,842.4	4,840.0	564.1	309.0	682.7	66.5	423.6	3,956.6
New Hampshire	1,924.9	37.8	1,887.1	977.1	13.5	64.9	103.6	96.0	123.7	508.2
Rhode Island	1,581.0	0.1	1,580.9	844.9	2.8	35.9	109.0	26.3	51.2	510.7
Vermont	881.7	0.1	881.6	591.9	3.4	14.6	26.2	0.6	81.9	163.1
Mideast	124,571.4	3,465.2	121,106.3	45,543.9	7,262.8	6,893.0	6,060.3	10,582.1	5,103.9	39,660.2
Delaware	1,024.6	8.4	1,016.2	574.6	5.6	61.8	54.7	0.8	45.2	273.5
District of Columbia	4,209.8	-	4,209.8	620.0	521.1	243.5	267.1	691.6	142.1	1,724.4
Maryland	10,050.7	83.0	9,967.7	4,118.6	231.5	554.6	575.8	44.8	531.5	3,910.9
New Jersey	18,700.4	185.4	18,515.0	8,180.1	471.8	859.9	1,033.2	974.0	683.2	6,312.8
New York	68,250.9	3,061.7	65,189.2	21,870.5	5,204.2	3,032.4	3,254.5	7,907.3	2,933.8	20,986.5
Pennsylvania	22,335.1	126.7	22,208.4	10,180.0	828.5	2,140.7	875.1	963.7	768.2	6,452.2
Great Lakes	83,578.8	356.2	83,222.7	35,748.8	5,862.0	3,252.6	4,471.8	3,001.2	5,065.7	25,820.6
Illinois	22,383.8	24.2	22,359.6	8,765.2	1,000.0	1,037.9	1,384.6	283.3	1,360.2	8,528.3
Indiana	9,483.8	62.4	9,421.4	4,580.7	977.2	365.5	335.2	340.7	423.5	2,398.6
Michigan	19,772.7	176.2	19,596.5	8,861.5	1,613.9	676.0	1,044.6	386.3	1,205.3	5,808.8
Ohio	20,467.1	76.4	20,390.8	8,800.5	1,559.7	763.9	1,092.8	1,288.0	1,126.0	5,759.9
Wisconsin	11,471.4	16.9	11,454.5	4,740.9	711.2	409.3	614.5	702.9	950.7	3,324.9
Plains	34,967.7	149.6	34,818.1	14,953.0	2,620.4	2,065.0	1,474.9	1,535.1	2,845.1	9,324.7
Iowa	5,354.8	71.4	5,283.3	2,292.2	500.2	215.7	206.1	132.9	515.1	1,421.2
Kansas	4,692.9	0.5	4,692.4	2,005.1	337.3	444.4	215.1	28.9	412.2	1,249.4
Minnesota	12,084.6	53.9	12,030.8	4,271.5	1,016.3	906.3	428.1	1,236.0	972.4	3,200.3
Missouri	7,935.7	2.3	7,933.3	3,928.9	539.4	307.8	442.2	68.7	517.2	2,129.1
Nebraska	2,911.3	7.2	2,904.1	1,417.1	193.5	99.8	109.4	32.0	220.6	831.7
North Dakota	994.5	10.6	984.0	489.6	7.0	64.4	33.8	26.8	92.8	269.5
South Dakota	993.9	3.7	990.2	548.6	26.7	26.7	40.2	9.7	114.8	223.5
Southeast	107,276.4	426.6	106,849.8	45,083.8	12,339.1	6,748.6	5,500.6	1,401.9	4,617.6	31,158.1
Alabama	6,028.9	6.1	6,022.8	2,488.3	946.7	357.7	296.2	40.5	358.0	1,535.4
Arkansas	2,732.2	0.2	2,732.0	1,469.5	245.3	165.2	120.5	2.4	170.0	559.2
Florida	30,029.4	61.8	29,967.7	11,079.9	2,457.3	2,318.9	1,923.1	202.4	1,365.2	10,620.9
Georgia	12,785.7	26.1	12,759.6	5,309.9	2,653.2	538.1	586.8	36.1	535.8	3,099.9
Kentucky	4,923.8	1.7	4,922.1	2,321.5	382.9	531.4	210.0	29.0	224.7	1,222.6
Louisiana	7,138.0	16.1	7,121.9	3,017.2	782.6	606.4	422.7	54.3	370.3	1,868.5

Table 76 (cont.)
Local General Expenditures, FY 1991
(millions)

Region and State	Total	Intergovernmental	Total	Direct						
				Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (cont.)										
Mississippi	\$3,924.0	\$0.2	\$3,923.8	\$1,631.8	\$713.7	\$217.2	\$140.3	\$21.8	\$248.4	\$950.7
North Carolina	12,272.1	181.2	12,091.0	5,170.0	1,679.5	448.8	543.4	422.9	281.9	3,544.6
South Carolina	5,507.8	27.8	5,479.9	2,823.9	776.0	251.4	232.5	11.0	113.3	1,271.9
Tennessee	7,547.0	27.1	7,519.9	2,833.7	1,024.1	495.7	379.7	87.6	415.0	2,284.1
Virginia	12,041.5	76.6	11,964.8	5,578.7	493.3	570.6	579.6	493.3	501.2	3,748.0
West Virginia	2,346.0	1.9	2,344.1	1,359.5	184.5	247.4	65.9	0.6	33.9	452.2
Southwest										
Arizona	47,663.2	244.7	47,418.6	20,807.7	3,712.0	4,181.6	2,516.0	450.4	2,394.8	13,356.2
Arizona	8,742.5	197.3	8,545.2	3,409.5	319.0	794.2	494.2	273.5	494.6	2,760.2
New Mexico	2,567.6	19.6	2,548.0	1,286.9	125.9	28.7	153.1	30.4	140.0	783.1
Oklahoma	4,832.7	2.9	4,829.7	2,309.4	485.8	322.9	235.7	13.0	312.1	1,150.8
Texas	31,520.5	24.8	31,495.7	13,801.9	2,781.2	3,035.9	1,633.0	133.5	1,448.0	8,662.2
Rocky Mountain										
Colorado	14,378.7	25.3	14,353.4	6,330.9	960.5	925.3	714.4	478.5	990.5	3,953.3
Colorado	7,414.3	1.5	7,412.8	2,884.6	462.3	571.0	394.9	410.1	613.4	2,076.6
Idaho	1,582.1	8.4	1,573.7	754.9	178.3	28.8	76.7	23.8	111.2	400.1
Montana	1,370.3	8.8	1,361.5	742.4	55.3	78.1	55.1	28.1	80.5	321.9
Utah	2,710.9	5.5	2,705.4	1,368.7	96.5	155.4	133.4	12.3	124.8	814.2
Wyoming	1,301.2	1.2	1,300.0	580.2	168.2	92.0	54.3	4.3	60.6	340.5
Far West¹										
California	101,882.3	253.0	101,629.3	34,872.1	9,027.2	3,737.2	5,651.0	8,980.2	3,715.3	35,646.2
California	82,436.9	217.3	82,219.6	26,367.1	7,737.6	2,875.0	4,721.3	8,896.2	2,633.3	28,989.1
Nevada	3,283.8	1.3	3,282.4	1,178.3	253.2	265.9	196.1	43.4	186.3	1,159.3
Oregon	5,921.0	6.7	5,914.3	2,621.8	338.6	186.0	270.6	28.5	365.5	2,103.2
Washington	10,240.6	27.6	10,213.0	4,704.9	697.7	410.4	463.0	12.1	530.3	3,394.6
Alaska	2,009.8	0.2	2,009.6	771.2	83.9	267.6	78.6	6.2	105.3	696.8
Hawaii	1,147.9	-	1,147.9	0.1 ²	14.5	82.4	144.6	4.5	69.7	832.1

- represents zero

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

² The state directly finances elementary and secondary education.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 77
Local General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
United States	\$542,045.0	1.0%	99.0%	39.9%	7.9%	5.3%	5.2%	5.0%	4.8%	31.1%
New England	24,568.7	2.0	98.0	48.4	2.9	2.8	5.6	1.7	4.5	32.1
Connecticut	6,810.1	<	*	50.9	1.4	2.8	5.6	2.9	4.3	32.1
Maine	2,087.7	<	*	56.5	2.1	3.5	3.4	1.2	6.8	26.5
Massachusetts	11,283.2	3.9	96.1	42.9	5.0	2.7	6.1	0.6	3.8	35.1
New Hampshire	1,924.9	2.0	98.0	50.8	0.7	3.4	5.4	5.0	6.4	26.4
Rhode Island	1,581.0	<	*	53.4	0.2	2.3	6.9	1.7	3.2	32.3
Vermont	881.7	<	*	67.1	0.4	1.7	3.0	0.1	9.3	18.5
Mideast	124,571.4	2.8	97.2	36.6	5.8	5.5	4.9	8.5	4.1	31.8
Delaware	1,024.6	0.8	99.2	56.1	0.6	6.0	5.3	0.1	4.4	26.7
District of Columbia	4,209.8	-	100.0	14.7	12.4	5.8	6.3	16.4	3.4	41.0
Maryland	10,050.7	0.8	99.2	41.0	2.3	5.5	5.7	0.4	5.3	38.9
New Jersey	18,700.4	1.0	99.0	43.7	2.5	4.6	5.5	5.2	3.7	33.8
New York	68,250.9	4.5	95.5	32.0	7.6	4.4	4.8	11.6	4.3	30.7
Pennsylvania	22,335.1	0.6	99.4	45.6	3.7	9.6	3.9	4.3	3.4	28.9
Great Lakes	83,578.8	0.4	99.6	42.8	7.0	3.9	5.4	3.6	6.1	30.9
Illinois	22,383.8	0.1	99.9	39.2	4.5	4.6	6.2	1.3	6.1	38.1
Indiana	9,483.8	0.7	99.3	48.3	10.3	3.9	3.5	3.6	4.5	25.3
Michigan	19,772.7	0.9	99.1	44.8	8.2	3.4	5.3	2.0	6.1	29.4
Ohio	20,467.1	0.4	99.6	43.0	7.6	3.7	5.3	6.3	5.5	28.1
Wisconsin	11,471.4	0.1	99.9	41.3	6.2	3.6	5.4	6.1	8.3	29.0
Plains	34,967.7	0.4	99.6	42.8	7.5	5.9	4.2	4.4	8.1	26.7
Iowa	5,354.8	1.3	98.7	42.8	9.3	4.0	3.8	2.5	9.6	26.5
Kansas	4,692.9	<	*	42.7	7.2	9.5	4.6	0.6	8.8	26.6
Minnesota	12,084.6	0.4	99.6	35.3	8.4	7.5	3.5	10.2	8.0	26.5
Missouri	7,935.7	<	*	49.5	6.8	3.9	5.6	0.9	6.5	26.8
Nebraska	2,911.3	0.2	99.8	48.7	6.6	3.4	3.8	1.1	7.6	28.6
North Dakota	994.5	1.1	98.9	49.2	0.7	6.5	3.4	2.7	9.3	27.1
South Dakota	993.9	0.4	99.6	55.2	2.7	2.7	4.0	1.0	11.6	22.5
Southeast	107,276.4	0.4	99.6	42.0	11.5	6.3	5.1	1.3	4.3	29.0
Alabama	6,028.9	0.1	99.9	41.3	15.7	5.9	4.9	0.7	5.9	25.5
Arkansas	2,732.2	<	*	53.8	9.0	6.0	4.4	0.1	6.2	20.5
Florida	30,029.4	0.2	99.8	36.9	8.2	7.7	6.4	0.7	4.5	35.4
Georgia	12,785.7	0.2	99.8	41.5	20.8	4.2	4.6	0.3	4.2	24.2
Kentucky	4,923.8	<	*	47.1	7.8	10.8	4.3	0.6	4.6	24.8
Louisiana	7,138.0	0.2	99.8	42.3	11.0	8.5	5.9	0.8	5.2	26.2

Table 77 (cont.)
Local General Expenditures, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (cont.)										
Mississippi	\$3,924.0	<	*	41.6%	18.2%	5.5%	3.6%	0.6%	6.3%	24.2%
North Carolina	12,272.1	1.5	98.5	42.1	13.7	3.7	4.4	3.4	2.3	28.9
South Carolina	5,507.8	0.5	99.5	51.3	14.1	4.6	4.2	0.2	2.1	23.1
Tennessee	7,547.0	0.4	99.6	37.5	13.6	6.6	5.0	1.2	5.5	30.3
Virginia	12,041.5	0.6	99.4	46.3	4.1	4.7	4.8	4.1	4.2	31.1
West Virginia	2,346.0	0.1	99.9	58.0	7.9	10.5	2.8	<	1.4	19.3
Southwest										
Arizona	47,663.2	0.5	99.5	43.7	7.8	8.8	5.3	0.9	5.0	28.0
New Mexico	8,742.5	2.3	97.7	39.0	3.6	9.1	5.7	3.1	5.7	31.6
Oklahoma	2,567.6	0.8	99.2	50.1	4.9	1.1	6.0	1.2	5.5	30.5
Texas	4,832.7	0.1	99.9	47.8	10.1	6.7	4.9	0.3	6.5	23.8
Texas	31,520.5	0.1	99.9	43.8	8.8	9.6	5.2	0.4	4.6	27.5
Rocky Mountain										
Colorado	14,378.7	0.2	99.8	44.0	6.7	6.4	5.0	3.3	6.9	27.5
Idaho	7,414.3	<	*	38.9	6.2	7.7	5.3	5.5	8.3	28.0
Montana	1,582.1	0.5	99.5	47.7	11.3	1.8	4.8	1.5	7.0	25.3
Utah	1,370.3	0.6	99.4	54.2	4.0	5.7	4.0	2.1	5.9	23.5
Wyoming	2,710.9	0.2	99.8	50.5	3.6	5.7	4.9	0.5	4.6	30.0
Wyoming	1,301.2	0.1	99.9	44.6	12.9	7.1	4.2	0.3	4.7	26.2
Far West¹										
California	101,882.3	0.2	99.8	34.2	8.9	3.7	5.5	8.8	3.6	35.0
Nevada	82,436.9	0.3	99.7	32.0	9.4	3.5	5.7	10.8	3.2	35.2
Oregon	3,283.8	<	*	35.9	7.7	8.1	6.0	1.3	5.7	35.3
Washington	5,921.0	0.1	99.9	44.3	5.7	3.1	4.6	0.5	6.2	35.5
Washington	10,240.6	0.3	99.7	45.9	6.8	4.0	4.5	0.1	5.2	33.1
Alaska	2,009.8	<	*	38.4	4.2	13.3	3.9	0.3	5.2	34.7
Hawaii	1,147.9	-	100.0	< ²	1.3	7.2	12.6	0.4	6.1	72.5

- represents zero

< rounds to zero

* rounds to 100%

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 78
Local General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/91 Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
United States	\$2,150	\$21	\$2,128	\$857	\$169	\$114	\$111	\$106	\$103	\$668	252,160
New England	1,862	36	1,826	902	55	52	104	31	85	597	13,195
Connecticut	2,071	†	2,070	1,053	29	57	116	60	90	665	3,289
Maine	1,692	†	1,692	956	36	59	57	20	115	448	1,234
Massachusetts	1,882	74	1,808	807	94	52	114	11	71	660	5,996
New Hampshire	1,744	34	1,709	885	12	59	94	87	112	460	1,104
Rhode Island	1,573	†	1,573	841	3	36	108	26	51	508	1,005
Vermont	1,555	†	1,555	1,044	6	26	46	1	144	288	567
Mideast	2,838	79	2,759	1,037	165	157	138	241	116	903	43,900
Delaware	1,507	12	1,494	845	8	91	80	1	67	402	680
District of Columbia	7,075	-	7,075	1,042	876	409	449	1,162	239	2,898	595
Maryland	2,068	17	2,051	848	48	114	118	9	109	805	4,859
New Jersey	2,412	24	2,388	1,055	61	111	133	126	88	814	7,753
New York	3,780	170	3,611	1,211	288	168	180	438	162	1,162	18,055
Pennsylvania	1,868	11	1,857	851	69	179	73	81	64	540	11,958
Great Lakes	1,970	8	1,962	843	138	77	105	71	119	609	42,428
Illinois	1,940	2	1,937	759	87	90	120	25	118	739	11,541
Indiana	1,691	11	1,679	817	174	65	60	61	75	428	5,610
Michigan	2,108	19	2,089	945	172	72	111	41	129	619	9,380
Ohio	1,871	7	1,864	804	143	70	100	118	103	526	10,941
Wisconsin	2,315	3	2,311	957	144	83	124	142	192	671	4,956
Plains	1,963	8	1,955	840	147	116	83	86	160	524	17,811
Iowa	1,916	26	1,890	820	179	77	74	48	184	508	2,795
Kansas	1,881	†	1,881	804	135	178	86	12	165	501	2,495
Minnesota	2,727	12	2,715	964	229	204	97	279	219	722	4,432
Missouri	1,539	0	1,538	762	105	60	86	13	100	413	5,157
Nebraska	1,828	5	1,823	890	121	63	69	20	139	522	1,593
North Dakota	1,566	17	1,550	771	11	101	53	42	146	424	635
South Dakota	1,412	5	1,407	779	38	38	57	14	163	317	704
Southeast	1,781	7	1,774	748	205	112	91	23	77	517	60,246
Alabama	1,474	1	1,472	608	231	87	72	10	88	375	4,091
Arkansas	1,151	†	1,151	619	103	70	51	†	72	236	2,373
Florida	2,263	5	2,259	835	185	175	145	15	103	801	13,267
Georgia	1,930	4	1,927	802	401	81	89	5	81	468	6,623
Kentucky	1,326	†	1,326	625	103	143	57	8	61	329	3,713
Louisiana	1,678	4	1,674	709	184	143	99	13	87	439	4,254

Table 78 (cont.)
Local General Expenditures, Per Capita, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/91 Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
Southeast (cont.)											
Mississippi	\$1,513	†	\$1,513	\$629	\$275	\$84	\$54	\$8	\$96	\$367	2,593
North Carolina	1,822	27	1,795	768	249	67	81	63	42	526	6,736
South Carolina	1,547	8	1,539	793	218	71	65	3	32	357	3,560
Tennessee	1,524	5	1,518	572	207	100	77	18	84	461	4,953
Virginia	1,917	12	1,905	888	79	91	92	79	80	597	6,280
West Virginia	1,301	1	1,300	754	102	137	37	†	19	251	1,803
Southwest											
Arizona	1,846	9	1,837	806	144	162	97	17	93	517	25,820
New Mexico	2,333	53	2,280	910	85	212	132	73	132	736	3,748
Oklahoma	1,658	13	1,645	831	81	19	99	20	90	506	1,549
Texas	1,522	†	1,521	727	153	102	74	4	98	362	3,175
	1,817	1	1,816	796	160	175	94	8	83	499	17,348
Rocky Mountain											
Colorado	1,928	3	1,925	849	129	124	96	64	133	530	7,457
Idaho	2,195	†	2,194	854	137	169	117	121	182	615	3,378
Montana	1,521	8	1,513	726	171	28	74	23	107	385	1,040
Utah	1,694	11	1,683	918	68	97	68	35	100	398	809
Wyoming	1,532	3	1,528	773	55	88	75	7	71	460	1,770
	2,829	3	2,826	1,261	366	200	118	9	132	740	460
Far West¹											
California	2,573	6	2,567	881	228	94	143	227	94	900	39,597
Nevada	2,714	7	2,706	868	255	95	155	293	87	954	30,380
Oregon	2,559	1	2,558	918	197	207	153	34	145	904	1,283
Washington	2,026	2	2,024	897	116	64	93	10	125	720	2,922
	2,043	6	2,038	939	139	82	92	2	106	677	5,012
Alaska	3,526	†	3,526	1,353	147	469	138	11	185	1,223	570
Hawaii	1,010	-	1,010	† ²	13	72	127	4	61	732	1,137

- represents zero

† less than \$1 per capita

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 79
Local General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1990 (millions)	
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other		
United States	11.7%	0.1%	11.5%	4.6%	0.9%	0.6%	0.6%	0.6%	0.6%	0.6%	3.6%	\$4,648,867
New England	8.4	0.2	8.2	4.1	0.2	0.2	0.5	0.1	0.4	2.7	293,084	
Connecticut	8.1	<	8.1	4.1	0.1	0.2	0.5	0.2	0.4	2.6	83,989	
Maine	9.9	<	9.9	5.6	0.2	0.3	0.3	0.1	0.7	2.6	21,084	
Massachusetts	8.3	0.3	8.0	3.6	0.4	0.2	0.5	<	0.3	2.9	135,797	
New Hampshire	8.2	0.2	8.1	4.2	0.1	0.3	0.4	0.4	0.5	2.2	23,396	
Rhode Island	8.4	<	8.4	4.5	<	0.2	0.6	0.1	0.3	2.7	18,863	
Vermont	8.9	<	8.9	5.9	<	0.1	0.3	<	0.8	1.6	9,956	
Mideast	13.2	0.4	12.8	4.8	0.8	0.7	0.6	1.1	0.5	4.2	946,620	
Delaware	7.4	0.1	7.3	4.1	<	0.4	0.4	<	0.3	2.0	13,857	
District of Columbia	29.3	-	29.3	4.3	3.6	1.7	1.9	4.8	1.0	12.0	14,366	
Maryland	9.6	0.1	9.5	3.9	0.2	0.5	0.5	<	0.5	3.7	105,236	
New Jersey	9.7	0.1	9.6	4.2	0.2	0.4	0.5	0.5	0.4	3.3	193,206	
New York	17.2	0.8	16.4	5.5	1.3	0.8	0.8	2.0	0.7	5.3	397,261	
Pennsylvania	10.0	0.1	10.0	4.6	0.4	1.0	0.4	0.4	0.3	2.9	222,693	
Great Lakes	10.8	<	10.8	4.6	0.8	0.4	0.6	0.4	0.7	3.3	771,224	
Illinois	9.6	<	9.6	3.8	0.4	0.4	0.6	0.1	0.6	3.7	232,611	
Indiana	10.2	0.1	10.1	4.9	1.0	0.4	0.4	0.4	0.5	2.6	93,384	
Michigan	11.6	0.1	11.5	5.2	0.9	0.4	0.6	0.2	0.7	3.4	170,419	
Ohio	10.8	<	10.8	4.7	0.8	0.4	0.6	0.7	0.6	3.0	189,177	
Wisconsin	13.4	<	13.4	5.5	0.8	0.5	0.7	0.8	1.1	3.9	85,632	
Plains	11.3	<	11.2	4.8	0.8	0.7	0.5	0.5	0.9	3.0	309,681	
Iowa	11.4	0.2	11.3	4.9	1.1	0.5	0.4	0.3	1.1	3.0	46,842	
Kansas	10.6	<	10.6	4.5	0.8	1.0	0.5	0.1	0.9	2.8	44,072	
Minnesota	14.7	0.1	14.7	5.2	1.2	1.1	0.5	1.5	1.2	3.9	82,042	
Missouri	8.9	<	8.9	4.4	0.6	0.3	0.5	0.1	0.6	2.4	88,936	
Nebraska	10.7	<	10.6	5.2	0.7	0.4	0.4	0.1	0.8	3.0	27,302	
North Dakota	10.3	0.1	10.2	5.1	0.1	0.7	0.4	0.3	1.0	2.8	9,650	
South Dakota	9.2	<	9.1	5.1	0.2	0.2	0.4	0.1	1.1	2.1	10,836	
Southeast	10.9	<	10.9	4.6	1.3	0.7	0.6	0.1	0.5	3.2	981,053	
Alabama	10.0	<	10.0	4.1	1.6	0.6	0.5	0.1	0.6	2.5	60,281	
Arkansas	8.3	<	8.3	4.4	0.7	0.5	0.4	<	0.5	1.7	33,034	
Florida	12.4	<	12.3	4.6	1.0	1.0	0.8	0.1	0.6	4.4	242,703	
Georgia	11.5	<	11.5	4.8	2.4	0.5	0.5	<	0.5	2.8	110,832	
Kentucky	8.9	<	8.9	4.2	0.7	1.0	0.4	0.1	0.4	2.2	55,287	
Louisiana	11.9	<	11.8	5.0	1.3	1.0	0.7	0.1	0.6	3.1	60,220	

Table 79 (cont.)
Local General Expenditures as a Percentage of Personal Income, FY 1991

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1990 (millions)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
Southeast (cont.)											
Mississippi	12.0%	<	12.0%	5.0%	2.2%	0.7%	0.4%	0.1%	0.8%	2.9%	\$32,692
North Carolina	11.3	0.2	11.1	4.7	1.5	0.4	0.5	0.4	0.3	3.3	108,999
South Carolina	10.5	0.1	10.4	5.4	1.5	0.5	0.4	<	0.2	2.4	52,626
Tennessee	9.7	<	9.7	3.7	1.3	0.6	0.5	0.1	0.5	2.9	77,555
Virginia	9.8	0.1	9.8	4.6	0.4	0.5	0.5	0.4	0.4	3.1	122,260
West Virginia	9.6	<	9.5	5.5	0.8	1.0	0.3	<	0.1	1.8	24,564
Southwest											
Arizona	14.7	0.3	14.4	5.7	0.5	1.3	0.8	0.5	0.8	4.6	59,524
New Mexico	12.0	0.1	11.9	6.0	0.6	0.1	0.7	0.1	0.7	3.6	21,462
Oklahoma	10.1	<	10.1	4.8	1.0	0.7	0.5	<	0.7	2.4	47,669
Texas	11.1	<	11.1	4.9	1.0	1.1	0.6	<	0.5	3.1	283,120
Rocky Mountain											
Colorado	11.9	<	11.9	5.2	0.8	0.8	0.6	0.4	0.8	3.3	120,817
Idaho	10.3	0.1	10.3	4.6	0.7	0.9	0.6	0.7	1.0	3.3	62,067
Montana	10.3	0.1	10.3	4.9	1.2	0.2	0.5	0.2	0.7	2.6	15,309
Utah	11.7	0.1	11.6	6.3	0.5	0.7	0.5	0.2	0.7	2.7	11,720
Wyoming	11.2	<	11.1	5.6	0.4	0.6	0.5	0.1	0.5	3.4	24,274
Wyoming	17.5	<	17.5	7.8	2.3	1.2	0.7	0.1	0.8	4.6	7,447
Far West¹											
California	13.1	<	13.0	4.5	1.2	0.5	0.7	1.2	0.5	4.6	780,331
Nevada	13.4	<	13.4	4.3	1.3	0.5	0.8	1.4	0.4	4.7	615,507
Oregon	13.6	<	13.6	4.9	1.1	1.1	0.8	0.2	0.8	4.8	24,087
Washington	12.1	<	12.1	5.4	0.7	0.4	0.6	0.1	0.7	4.3	48,745
Washington	11.1	<	11.1	5.1	0.8	0.4	0.5	<	0.6	3.7	91,992
Alaska	17.5	<	17.5	6.7	0.7	2.3	0.7	0.1	0.9	6.1	11,503
Hawaii	5.0	-	5.0	< ²	0.1	0.4	0.6	<	0.3	3.7	22,780

- represents zero

< rounds to zero

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1990-1991*.

Table 80
State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1991

Region and State	Expenditures Per Capita as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Expenditures Per Capita
United States	\$385	\$646	\$1,077	\$1,622	\$2,313	\$2,507	\$2,685	\$2,857	\$3,059	\$3,356	100%	\$3,589
New England	102%	102%	102%	102%	111%	111%	112%	111%	108%	110%	112%	4,029
Connecticut	105	105	98	98	102	103	109	114	125	122	124	4,446
Maine	81	85	87	87	91	92	92	94	99	97	101	3,631
Massachusetts	106	106	110	111	105	108	111	115	119	115	114	4,105
New Hampshire	88	83	86	83	78	81	83	88	89	88	85	3,061
Rhode Island	102	96	97	108	110	107	104	107	108	109	108	3,863
Vermont	108	112	107	99	104	102	102	103	105	108	108	3,865
Mideast	106	117	123	116	96	97	96	95	93	92	123	4,409
Delaware	124	122	110	112	116	112	111	115	116	115	114	4,093
District of Columbia	123	156	176	183	188	187	192	200	198	197	197	7,075
Maryland	94	104	116	112	102	103	103	103	103	104	104	3,717
New Jersey	92	93	103	104	107	112	113	115	118	115	114	4,098
New York	125	142	150	136	145	144	145	147	151	150	152	5,458
Pennsylvania	85	92	94	91	88	87	88	88	89	90	89	3,194
Great Lakes	95	93	94	98	118	118	119	121	123	122	93	3,340
Illinois	95	93	99	98	94	94	94	91	89	90	92	3,294
Indiana	90	80	77	77	80	80	81	80	82	82	83	2,994
Michigan	104	105	111	116	108	111	108	109	105	100	100	3,599
Ohio	86	83	83	88	92	91	91	90	88	88	89	3,194
Wisconsin	108	107	101	111	110	108	106	103	102	102	102	3,671
Plains	99	97	92	98	101	103	100	110	115	112	93	3,348
Iowa	102	100	93	104	100	97	94	93	96	95	95	3,417
Kansas	100	94	88	98	96	95	93	90	89	90	89	3,200
Minnesota	113	113	111	117	123	122	122	121	121	117	118	4,250
Missouri	84	85	77	79	77	76	77	75	75	73	74	2,664
Nebraska	89	89	96	95	97	95	92	91	91	91	91	3,267
North Dakota	120	102	97	113	117	108	108	102	105	101	99	3,541
South Dakota	108	99	93	98	96	90	95	82	82	83	82	2,949
Southeast	80	80	82	84	98	97	96	94	94	93	87	3,118
Alabama	80	78	77	82	85	85	77	78	79	80	82	2,941
Arkansas	69	73	68	74	73	73	71	68	67	68	68	2,439
Florida	93	82	88	81	85	85	88	89	93	94	95	3,415
Georgia	81	85	86	84	85	88	89	91	91	90	90	3,213
Kentucky	80	83	78	91	78	77	78	80	80	78	82	2,949
Louisiana	102	87	88	96	100	97	92	88	88	91	93	3,349

Table 80 (cont.)
State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1991

Region and State	Expenditures Per Capita as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Expenditures Per Capita
Southeast (cont.)												
Mississippi	77%	81%	77%	83%	77%	78%	75%	79%	79%	76%	75%	\$2,691
North Carolina	69	72	77	80	77	76	77	79	82	84	85	3,036
South Carolina	62	71	81	78	77	79	79	80	80	85	87	3,138
Tennessee	74	77	80	80	75	77	77	78	78	78	77	2,757
Virginia	81	81	90	89	86	88	89	92	95	94	93	3,322
West Virginia	80	86	83	94	86	86	85	80	76	77	80	2,862
Southwest												
Arizona	88	83	81	87	107	105	103	98	95	94	84	3,015
Arizona	108	97	96	95	100	101	104	104	105	106	99	3,537
New Mexico	114	104	93	102	110	108	100	99	99	98	94	3,357
Oklahoma	98	89	81	87	88	89	83	81	81	80	80	2,888
Texas	81	78	78	84	87	88	87	86	84	83	81	2,896
Rocky Mountain												
Colorado	122	101	100	101	83	83	83	84	85	86	93	3,353
Colorado	125	99	104	97	105	102	106	101	97	97	95	3,418
Idaho	102	91	91	84	81	79	78	78	78	78	79	2,849
Montana	121	104	100	109	113	111	107	98	95	94	97	3,499
Utah	118	98	89	100	101	99	95	89	89	86	84	3,015
Wyoming	159	136	127	144	180	178	165	150	143	142	141	5,064
Far West¹												
California	133	127	116	113	90	91	89	89	88	87	109	3,924
California	135	130	117	113	112	112	114	113	110	113	111	3,978
Nevada	165	132	120	115	109	106	105	103	101	102	104	3,743
Oregon	122	107	113	117	107	107	105	104	103	101	101	3,630
Washington	124	117	109	110	109	102	103	100	99	102	106	3,815
Alaska	241	209	258	386	411	376	371	334	322	291	272	9,776
Hawaii	129	161	145	120	107	108	105	104	109	119	128	4,589

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: [year]*.

Table 81
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1965-1991

Region and State	Expenditures as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Expenditures as a Percentage of Personal Income
United States	15.2%	17.6%	19.9%	19.0%	18.3%	18.3%	18.5%	18.7%	18.7%	19.1%	100%	19.5%
New England	91	95	97	98	90	89	90	90	93	92	93	18.1
Connecticut	83	85	83	82	79	79	81	83	88	87	89	17.4
Maine	97	104	104	108	107	107	106	105	107	105	109	21.3
Massachusetts	91	98	104	106	90	91	92	91	94	93	93	18.1
New Hampshire	96	90	95	88	77	76	78	74	77	76	74	14.4
Rhode Island	100	95	97	110	109	105	104	105	104	107	106	20.6
Vermont	125	128	128	119	122	117	113	112	113	113	113	22.0
Mideast	91	103	111	108	107	105	105	105	106	105	105	20.4
Delaware	94	111	95	104	109	110	110	110	110	106	103	20.1
District of Columbia	87	115	134	144	139	142	143	157	147	153	151	29.3
Maryland	86	97	105	104	90	90	90	88	87	88	88	17.2
New Jersey	79	81	89	91	89	90	89	88	87	86	84	16.4
New York	101	117	131	127	128	123	124	126	127	126	127	24.8
Pennsylvania	83	92	93	91	90	89	90	89	90	90	88	17.1
Great Lakes	89	87	90	93	96	97	96	96	94	93	94	18.4
Illinois	80	80	86	87	86	87	88	86	83	82	84	16.3
Indiana	90	80	80	78	86	88	89	88	91	90	92	18.0
Michigan	97	97	102	106	109	112	106	108	105	100	102	19.8
Ohio	84	81	82	87	94	95	95	95	94	93	95	18.5
Wisconsin	111	113	105	111	112	113	111	109	109	108	109	21.2
Plains	105	100	95	98	99	100	100	98	102	97	99	19.3
Iowa	109	105	95	101	103	104	101	102	109	103	105	20.4
Kansas	109	84	87	90	92	95	92	91	94	94	93	18.1
Minnesota	121	117	111	113	118	119	119	119	121	116	118	23.0
Missouri	84	91	82	82	80	80	82	79	80	77	79	15.4
Nebraska	96	92	98	93	99	98	97	99	102	98	98	19.1
North Dakota	144	124	94	117	119	122	124	121	137	125	120	23.3
South Dakota	144	121	107	112	110	110	117	102	106	101	98	19.2
Southeast	107	100	96	99	95	96	96	96	98	98	98	19.2
Alabama	117	108	100	103	109	110	99	99	101	101	103	20.0
Arkansas	107	104	89	95	95	97	94	91	90	90	90	17.5
Florida	107	91	90	89	87	87	89	90	94	95	96	18.7
Georgia	107	100	99	100	96	98	98	98	99	99	99	19.2
Kentucky	111	120	96	109	96	97	101	102	102	97	102	19.8
Louisiana	140	112	109	113	117	118	118	117	118	119	122	23.7

Table 81 (cont.)
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1965-1991

Region and State	Expenditures as a Percentage of U.S. Average (U.S. = 100)										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percent of U.S. Average	Expenditures as a Percentage of Personal Income
Southeast (cont.)												
Mississippi	136%	126%	111%	120%	111%	114%	115%	121%	127%	107%	16%	21.3%
North Carolina	92	89	90	97	91	91	91	92	95	97	96	18.8
South Carolina	94	96	103	101	98	103	103	103	103	108	109	21.2
Tennessee	101	99	96	97	92	94	95	93	93	91	90	17.6
Virginia	93	89	93	91	83	84	86	87	89	88	88	17.1
West Virginia	104	117	103	113	110	115	115	110	106	106	108	21.0
Southwest	105	95	92	92	95	97	99	100	101	100	97	18.9
Arizona	125	111	104	107	111	113	115	114	117	123	114	22.3
New Mexico	144	134	124	121	138	138	129	129	132	128	124	24.2
Oklahoma	121	107	96	91	96	99	97	97	99	96	99	19.2
Texas	95	88	86	87	89	91	94	95	95	94	91	17.7
Rocky Mountain	132	115	108	107	114	113	115	110	109	106	106	20.7
Colorado	124	106	103	95	97	96	102	99	97	96	96	18.6
Idaho	128	113	103	99	102	97	100	101	102	98	99	19.4
Montana	136	122	111	121	136	138	130	122	121	113	124	24.2
Utah	139	122	111	126	130	131	126	118	120	117	113	22.0
Wyoming	164	154	133	129	185	184	181	174	169	165	161	31.3
Far West¹	115	114	107	102	103	100	102	101	99	103	102	19.9
California	114	114	106	100	101	98	100	100	98	103	101	19.6
Nevada	139	116	112	106	106	103	103	101	99	103	102	19.9
Oregon	121	113	116	116	117	116	115	116	116	112	112	21.8
Washington	119	112	105	103	109	102	102	101	101	103	107	20.8
Alaska	199	184	206	289	310	291	298	276	277	250	249	48.4
Hawaii	128	148	133	118	105	108	104	104	107	113	118	22.9

¹ Alaska and Hawaii are excluded from Far West regional totals, but are included in 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: [year]*.

Public Employment and Public Employee Retirement Systems

The tables in this section were derived from *Public Employment: 1991* and *Finances of Employee-Retirement Systems of State and Local Governments: 1989-90* (Bureau of the Census).

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 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 82 and 83 differ from the total in Table 84, 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.

The data on state and local employee retirement shows data on state systems, local systems, and all systems. The differentiation made between the state and local retirement systems relates to administration, not to the type of employee covered by that system. Many state-operated retirement systems include local government employees.

Tables 88 and 89 feature revenues and expenditures. There are three sources of revenues for retirement systems: contributions from employees, contributions from governments, and earnings on investments. Employee contributions to state systems include local employees, if applicable. The investment earnings include the net profit on investment transactions. Therefore, the gain or loss on sale of investments is included in this total. If the losses are large enough to create negative earnings, the total is treated as zero. There are three types of expenditures for the retirement systems: benefits paid, withdrawals, and other payments. Benefit payments show the periodic outlays to eligible recipients. Withdrawals are usually one-time payments for return of contributions made by employees who are no longer employed with the state or local government, accrued interest, and in some cases, a portion of employer contributions. "Other payments" refers to administrative costs.

Table 90 shows the cash and investment holdings of state and local retirement systems from 1975 to 1990. The amounts generally reflect the face or purchase value of the investments. This table shows how government and employee contributions are invested.

Table 82
Full-Time Equivalent Public Employment, Per 10,000 Population, Selected Years 1952-1991
(thousands)

Year	Total Full-Time Equivalent Public Employment			Exhibit: Total Federal ¹
	Total	State	Local	
1952	4,012	958	3,054	2,583
1957	4,793	1,154	3,638	2,439
1962	5,958	1,478	4,480	2,539
1965	6,937	1,751	5,186	2,588
1967	7,455	1,946	5,509	2,993
1970	8,528	2,302	6,226	2,881
1972	9,237	2,487	6,750	2,795
1975	10,111	2,742	7,369	2,890
1977	10,591	2,903	7,688	2,848
1978	10,724	2,966	7,758	2,885
1979	10,944	3,072	7,871	2,869
1980	11,047	3,106	7,941	2,898
1981	10,917	3,087	7,830	2,865
1982	10,862	3,080	7,782	2,848
1983	10,885	3,116	7,769	2,875
1984	11,143	3,177	7,966	2,942
1985	11,352	3,255	8,097	3,021
1986	11,853	3,437	8,415	3,019
1987	12,086	3,491	8,595	3,091 ¹
1988	12,404	3,606	8,798	3,112 ¹
1989	12,723	3,709	9,014	3,114
1990	13,080	3,840	9,239	3,105
1991	13,186	3,829	9,356	3,103

n.a. — not available

¹ Total federal civilian employment, including those working outside the United States.

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

Table 83
Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1991

Year	Number (thousands)					Annual Percentage Change ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local
1929	3,355	600	255	600	1,900	-	-	-	-	-	100.0%	17.9%	7.6%	17.9%	56.6%
1939	4,534	1,100	334	700	2,400	3.1	6.2	2.7	1.6	2.4%	100.0	24.3	7.4	15.4	52.9
1944	17,989	3,365	11,452	700	2,472	31.7	25.1	102.8	<	0.6	100.0	18.7	63.7	3.9	13.7
1949	7,818	2,047	1,615	1,037	3,119	-15.4	-9.5	-32.4	8.2	4.8	100.0	26.2	20.7	13.3	39.9
1952	10,740	2,583	3,636	1,060	3,461	11.2	8.1	31.1	0.7	3.5	100.0	24.1	33.9	9.9	32.2
1954	10,534	2,373	3,302	1,149	3,710	-1.0	-4.2	-4.7	4.1	3.5	100.0	22.5	31.3	10.9	35.2
1957	10,842	2,439	2,796	1,300	4,307	1.0	0.9	-5.4	4.2	5.1	100.0	22.5	25.8	12.0	39.7
1959 ²	10,991	2,399	2,504	1,454	4,634	0.7	-0.8	-5.4	5.8	3.7	100.0	21.8	22.8	13.2	40.2
1964	12,750	2,528	2,686	1,873	5,663	3.0	1.1	1.4	5.2	4.1	100.0	19.8	21.1	14.7	44.4
1965	13,243	2,588	2,654	2,028	5,973	3.9	2.4	-1.2	8.3	5.5	100.0	19.5	20.0	15.3	45.1
1970	16,093	2,881	3,065	2,755	7,392	4.0	2.2	2.9	6.3	4.4	100.0	17.9	19.0	17.1	45.9
1971	16,029	2,872	2,713	2,832	7,612	-0.4	-0.3	-11.5	2.8	3.0	100.0	17.9	16.9	17.7	47.5
1972	16,081	2,795	2,322	2,957	8,007	0.3	-2.7	-14.4	4.4	5.2	100.0	17.4	14.4	18.4	49.8
1973	16,390	2,786	2,252	3,013	8,339	1.9	-0.3	-3.0	1.9	4.1	100.0	17.0	13.7	18.4	50.9
1974	16,790	2,874	2,162	3,155	8,599	2.4	3.2	-4.0	4.7	3.1	100.0	17.1	12.9	18.8	51.2
1975	17,102	2,890	2,128	3,271	8,813	1.9	0.6	-1.6	3.7	2.5	100.0	16.9	12.4	19.1	51.5
1976	17,094	2,843	2,082	3,343	8,826	-0.0	-1.6	-2.2	2.2	0.1	100.0	16.6	12.2	19.6	51.6
1977	17,534	2,848	2,075	3,491	9,120	2.6	0.2	-0.3	4.4	3.3	100.0	16.2	11.8	19.9	52.0
1978	17,690	2,885	2,062	3,539	9,204	0.9	1.3	-0.6	1.4	0.9	100.0	16.3	11.7	20.0	52.0
1979	17,998	2,869	2,027	3,699	9,403	1.7	-0.6	-1.7	4.5	2.2	100.0	15.9	11.3	20.6	52.2
1980	18,264	2,898	2,051	3,753	9,562	1.5	1.0	1.2	1.5	1.7	100.0	15.9	11.2	20.5	52.4
1981	18,051	2,865	2,083	3,726	9,377	-1.2	-1.1	1.6	-0.7	-1.9	100.0	15.9	11.5	20.6	51.9
1982	17,970	2,848	2,109	3,764	9,249	-0.4	-0.6	1.2	1.0	-1.4	100.0	15.8	11.7	20.9	51.5
1983	18,157	2,874	2,123	3,816	9,344	1.0	0.9	0.7	1.4	1.0	100.0	15.8	11.7	21.0	51.5
1984	18,573	2,942	2,138	3,898	9,595	2.3	2.4	0.7	2.1	2.7	100.0	15.8	11.5	21.0	51.7
1985	18,841	3,021	2,151	3,984	9,685	1.4	2.7	0.6	2.2	0.9	100.0	16.0	11.4	21.1	51.4
1986	19,102	3,019	2,169	4,068	9,846	1.4	-0.1	0.8	2.1	1.7	100.0	15.8	11.4	21.3	51.5
1987	19,456	3,091	2,174	4,115	10,076	1.9	2.4	0.2	1.2	2.3	100.0	15.9	11.2	21.2	51.8
1988	19,726	3,112	2,138	4,236	10,240	1.4	0.7	-1.7	2.9	1.6	100.0	15.8	10.8	21.5	51.9
1989	20,009	3,114	2,130	4,365	10,400	1.4	0.1	-0.4	3.0	1.6	100.0	15.6	10.6	21.8	52.0
1990	20,412	3,105	2,044	4,503	10,760	2.0	-0.3	-4.0	3.2	3.5	100.0	15.2	10.0	22.1	52.7
1991	20,540	3,103	1,986	4,521	10,930	0.6	-0.1	-2.8	0.4	1.6	100.0	15.1	9.7	22.0	53.2

< 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: [year]*; *Statistical Abstract of the United States 1992*; and *Historical Statistics of the United States, Colonial Times to 1970*.

Table 84
Public Employees by State, 1991

Region and State	All Employees (full and part-time)				Full-Time Equivalent Employment, State and Local Governments			
	All Governments	Federal (civilian) ¹	State	Local	Number		Number Per 10,000 Population	
					State	Local	State	Local
United States	18,320,430	2,868,658	4,521,385	10,930,387	3,829,442	9,356,304	152	371
New England	855,893	124,030	255,390	476,473	216,328	410,755		
Connecticut	200,408	23,615	66,262	110,531	58,015	97,703	176	297
Maine	97,427	16,823	26,315	54,289	21,772	42,810	176	347
Massachusetts	379,916	60,319	103,664	215,933	87,865	190,966	147	318
New Hampshire	72,791	8,054	21,171	43,566	16,188	34,858	146	315
Rhode Island	63,463	10,147	23,457	29,859	19,705	26,965	196	269
Vermont	41,888	5,072	14,521	22,295	12,783	17,453	225	306
Mideast	3,400,729	707,234	689,919	2,003,576	612,960	1,752,087		
Delaware	47,664	5,300	23,826	18,538	19,959	17,038	294	251
District of Columbia ²	269,288	212,031	n.a.	57,257	n.a.	55,404	n.a.	926
Maryland	416,033	133,187	100,122	182,724	86,943	159,010	179	327
New Jersey	543,445	75,142	126,616	341,687	112,580	305,333	145	393
New York	1,430,847	152,169	291,232	987,446	269,051	853,993	149	473
Pennsylvania	693,452	129,405	148,123	415,924	124,427	361,309	104	302
Great Lakes	2,907,982	319,834	723,164	1,864,984	579,617	1,540,901		
Illinois	791,684	103,999	167,947	519,738	140,645	424,513	122	368
Indiana	385,875	41,377	111,775	232,723	89,895	198,894	160	355
Michigan	635,411	56,172	173,163	406,076	138,973	341,429	148	364
Ohio	737,209	90,861	177,246	469,102	140,802	389,345	129	356
Wisconsin	357,803	27,425	93,033	237,345	69,302	186,720	140	377
Plains	1,398,611	172,656	362,827	863,128	303,805	668,338		
Iowa	218,082	17,973	60,331	139,778	55,719	108,333	199	388
Kansas	215,710	24,719	57,678	133,313	49,334	105,411	198	422
Minnesota	335,869	32,014	83,842	220,013	66,313	168,745	150	381
Missouri	355,946	65,541	86,927	203,478	74,478	171,956	144	333
Nebraska	146,022	15,298	35,919	94,805	29,450	68,769	185	432
North Dakota	62,482	7,815	20,701	33,966	15,029	20,552	237	324
South Dakota	64,500	9,296	17,429	37,775	13,482	24,572	192	350
Southeast	4,345,433	681,297	1,178,971	2,485,165	1,022,698	2,205,996		
Alabama	317,138	56,622	94,390	166,126	81,505	150,932	199	369
Arkansas	164,425	19,218	50,737	94,470	43,320	79,812	183	336
Florida	863,270	111,851	184,595	566,824	163,450	494,010	123	372
Georgia	509,483	88,366	123,475	297,642	111,839	271,451	169	410
Kentucky	255,725	35,454	87,999	132,272	76,351	119,212	206	321
Louisiana	310,746	33,921	102,878	173,947	87,696	156,368	206	368

Table 84 (cont.)
Public Employees by State, 1991

Region and State	All Employees (full and part-time)				Full-Time Equivalent Employment, State and Local Governments			
	All Governments	Federal (civilian) ¹	State	Local	Number		Number Per 10,000 Population	
					State	Local	State	Local
Southeast (cont.)								
Mississippi	196,335	24,354	53,502	118,479	46,511	105,453	179	407
North Carolina	468,808	46,463	125,248	297,097	107,545	253,299	160	376
South Carolina	252,958	32,208	88,590	132,160	80,678	119,555	227	336
Tennessee	335,578	56,416	88,569	190,593	76,111	173,786	154	351
Virginia	552,767	161,047	139,989	251,731	114,134	224,344	182	357
West Virginia	118,200	15,377	38,999	63,824	33,558	57,774	186	321
Southwest								
Arizona	1,896,691	287,205	459,472	1,150,014	387,826	1,038,717		
Arizona	256,569	38,985	61,184	156,400	51,141	138,306	136	369
New Mexico	143,750	26,242	51,792	65,716	40,684	59,918	263	387
Oklahoma	260,095	45,298	79,759	135,038	68,000	117,106	214	369
Texas	1,236,277	176,680	266,737	792,860	228,001	723,387	131	417
Rocky Mountain								
Colorado	646,422	117,079	177,231	352,112	138,582	283,007		
Colorado	284,955	53,469	71,736	159,750	53,286	132,626	158	393
Idaho	81,704	10,057	23,659	47,988	18,587	38,577	179	371
Montana	79,972	11,364	23,639	44,969	16,737	35,269	207	436
Utah	149,600	36,001	45,189	68,410	38,800	51,927	219	293
Wyoming	50,191	6,188	13,008	30,995	11,172	24,608	243	535
Far West³								
California	2,703,052	419,372	589,105	1,694,575	494,508	1,421,253		
California	2,023,540	314,590	386,497	1,322,453	325,037	1,104,112	107	363
Nevada	80,331	10,547	20,697	49,087	18,836	43,844	147	341
Oregon	222,761	29,202	64,132	129,427	54,558	103,084	187	353
Washington	376,420	65,033	117,779	193,608	96,077	170,213	191	339
Alaska	65,382	14,537	24,995	25,850	22,360	21,618	392	379
Hawaii	100,235	25,414	60,311	14,510	50,758	13,632	447	120

¹ Excludes employees working outside the U.S.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment: 1991*, Table 6.

Table 85
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1991

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991		
											Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions) ¹
United States	8.3%	8.6%	9.2%	7.8%	7.7%	7.9%	7.8%	7.8%	8.3%	8.3%	8.1%	100%	\$378,606
New England	7.2	7.4	8.5	7.2	6.4	6.5	6.4	6.5	6.9	6.7	6.6	81	19,352
Connecticut	6.5	6.8	7.1	6.1	6.0	6.1	6.0	6.3	6.6	6.6	6.6	81	5,532
Maine	7.8	7.9	8.5	7.6	7.1	7.2	7.0	7.1	7.8	7.9	7.9	97	1,666
Massachusetts	7.3	7.5	8.9	7.8	6.5	6.5	6.6	6.5	6.8	6.5	6.3	77	8,522
New Hampshire	7.4	6.9	7.8	6.2	5.5	5.7	5.1	5.2	5.6	5.7	5.9	72	1,369
Rhode Island	7.2	7.8	8.9	8.2	7.6	7.5	7.5	7.6	8.3	7.9	7.8	95	1,463
Vermont	8.6	9.0	9.8	7.7	7.5	7.2	7.1	7.8	8.9	8.2	8.0	99	800
Mideast	7.7	8.6	9.8	8.0	8.0	8.0	8.1	8.1	8.6	8.6	8.3	102	78,579
Delaware	6.3	8.0	8.2	7.6	7.8	7.8	7.6	7.6	8.1	8.1	7.4	91	1,021
District of Columbia ²	7.6	11.1	14.1	13.1	12.8	12.9	14.3	13.8	13.9	15.0	14.4	177	2,068
Maryland	7.5	7.9	9.4	8.4	7.3	7.4	7.3	7.4	8.0	7.9	7.5	92	7,864
New Jersey	6.8	6.9	8.3	7.3	6.8	6.9	6.6	6.7	7.2	7.3	7.5	92	14,490
New York	8.8	10.2	11.1	8.9	9.5	9.5	9.9	10.0	10.5	10.2	9.8	120	38,796
Pennsylvania	6.4	7.1	7.8	6.5	6.2	6.2	6.1	6.1	6.5	6.6	6.4	79	14,340
Great Lakes	7.7	8.2	8.6	7.6	7.5	7.8	7.6	7.4	7.9	7.9	7.9	97	60,737
Illinois	7.1	7.9	8.6	7.2	7.0	7.2	7.0	6.8	7.3	7.3	7.2	88	16,635
Indiana	8.2	7.7	7.5	7.0	7.2	7.3	7.2	7.3	7.8	8.0	8.0	98	7,427
Michigan	8.7	9.5	9.7	8.9	8.6	8.8	8.6	8.3	8.6	8.6	8.6	105	14,625
Ohio	6.8	7.1	7.7	7.0	7.1	7.3	7.4	7.2	7.7	7.7	7.7	95	14,584
Wisconsin	9.1	9.4	9.6	8.4	8.3	8.6	8.1	8.0	8.5	8.3	8.7	107	7,465
Plains	8.3	8.6	8.7	7.9	7.6	7.8	7.6	7.8	8.4	8.3	8.1	100	25,198
Iowa	8.5	8.5	8.6	8.1	8.3	8.3	8.2	8.6	9.3	9.3	8.8	108	4,137
Kansas	9.4	8.7	8.2	7.4	7.6	7.6	7.3	7.9	8.8	8.5	8.4	103	3,702
Minnesota	9.6	9.4	10.1	8.5	8.2	8.6	8.3	8.1	9.0	8.9	8.9	109	7,274
Missouri	6.5	7.5	8.1	6.8	6.4	6.6	6.2	6.4	6.9	6.8	6.7	82	5,940
Nebraska	8.4	9.3	8.8	9.0	8.1	8.5	8.4	8.9	9.3	9.0	8.9	110	2,436
North Dakota	9.5	10.3	8.0	9.2	9.2	9.5	8.7	9.5	10.1	9.2	9.2	112	884
South Dakota	9.9	9.9	9.1	7.9	7.6	7.7	7.7	7.4	7.8	7.8	7.6	94	826
Southeast	8.5	8.2	8.6	7.8	7.7	7.7	7.5	7.5	8.2	8.2	7.9	97	77,607
Alabama	8.3	8.3	8.8	8.6	8.8	8.5	8.2	8.3	8.7	8.9	8.8	108	5,315
Arkansas	7.7	7.5	7.6	7.4	7.4	7.4	7.1	7.1	7.6	7.6	7.9	97	2,603
Florida	8.9	8.3	9.0	6.8	6.6	6.8	6.7	6.8	7.7	7.5	7.1	87	17,263
Georgia	7.9	8.1	9.2	8.4	7.8	7.8	7.7	7.6	8.5	8.4	8.0	98	8,886
Kentucky	8.0	7.7	7.8	7.2	7.2	7.5	7.3	7.3	7.9	8.2	8.4	103	4,656
Louisiana	10.0	9.4	9.3	7.8	8.7	8.7	8.5	8.4	8.8	9.1	9.0	111	5,448

Table 85 (cont.)
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1991

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991		
											Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions) ¹
Southeast (cont.)													
Mississippi	9.2%	8.8%	9.2%	8.3%	8.9%	8.7%	8.6%	8.7%	9.7%	9.4%	9.1%	112%	\$2,981
North Carolina	8.5	8.2	8.5	8.7	8.4	8.0	8.2	8.0	8.7	8.7	8.4	103	9,174
South Carolina	7.8	8.1	8.9	8.7	8.6	8.8	8.5	8.5	9.0	8.9	8.5	105	4,494
Tennessee	9.0	8.2	8.5	8.1	7.6	7.5	7.4	7.3	8.0	7.9	7.5	93	5,851
Virginia	7.5	7.9	8.6	7.3	7.0	7.1	7.0	7.0	7.7	7.6	7.3	89	8,869
West Virginia	8.5	8.7	8.4	8.4	8.8	9.0	8.7	8.4	8.4	8.8	8.4	103	2,068
Southwest													
Arizona	10.6	9.9	11.4	9.5	8.8	9.0	9.1	8.5	9.4	9.3	9.0	110	5,354
New Mexico	10.6	10.8	11.4	10.2	10.0	9.9	9.9	9.9	10.6	10.7	10.8	133	2,320
Oklahoma	8.4	8.0	8.1	7.2	7.8	8.1	8.0	7.8	8.4	8.5	8.4	104	4,022
Texas	8.0	7.8	8.4	7.1	7.5	7.7	7.7	7.8	8.4	8.3	8.3	101	23,399
Rocky Mountain													
Colorado	9.7	9.3	10.3	8.0	7.9	8.5	8.5	8.5	8.8	8.8	9.0	110	5,565
Idaho	9.6	8.4	9.3	7.9	8.0	8.3	8.2	8.2	8.6	8.5	8.6	105	1,312
Montana	10.2	9.8	10.5	9.2	9.9	9.4	9.2	8.8	10.4	10.1	10.5	129	1,232
Utah	10.3	10.1	9.8	9.1	9.2	9.1	8.9	8.6	9.1	9.2	9.2	113	2,237
Wyoming	11.1	11.1	10.5	9.0	11.7	12.5	12.5	12.1	12.3	12.4	11.9	146	883
Far West³													
California	10.2	9.9	10.9	8.1	7.9	8.1	8.1	8.0	8.7	8.7	8.6	106	52,887
Nevada	8.9	9.4	9.8	7.4	8.2	7.8	7.6	7.5	7.9	8.5	7.9	98	1,913
Oregon	10.1	9.9	10.8	8.7	8.7	8.8	8.6	8.5	9.1	8.9	9.0	110	4,373
Washington	9.9	10.1	10.1	8.5	8.3	8.3	8.3	8.1	8.7	8.6	8.6	106	7,956
Alaska	13.2	12.3	13.9	14.9	16.4	16.5	15.7	15.6	16.6	15.6	15.4	189	1,770
Hawaii	9.6	9.7	9.7	8.0	7.6	7.4	7.3	7.6	8.4	8.4	8.4	103	1,909

¹The 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 nine or ten months per year.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Compendium of Public Employment, Census of Governments* [various years]; *Public Employment: [year]*; personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, various years.

Table 86
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1965-1991

Region and State	Earnings as a Percentage of U.S. Average										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹
United States	\$5,916	\$8,364	\$11,532	\$16,044	\$22,620	\$24,108	\$25,068	\$26,244	\$27,516	\$28,740	100%	\$29,748
New England	95%	96%	93%	94%	95%	95%	96%	99%	102%	102%	102	30,424
Connecticut	110	111	103	102	107	108	111	118	120	122	123	36,576
Maine	83	79	78	86	82	81	83	84	85	88	90	26,664
Massachusetts	103	103	102	104	103	103	104	107	107	106	106	31,452
New Hampshire	87	90	85	85	83	86	86	90	92	94	94	27,948
Rhode Island	95	99	100	104	107	107	108	108	109	110	109	32,484
Vermont	88	92	88	86	85	86	87	89	100	91	92	27,420
Mideast	104	105	109	108	109	109	110	111	111	112	112	33,466
Delaware	93	94	91	92	95	94	96	97	98	98	96	28,452
District of Columbia ²	114	108	131	133	131	129	130	127	124	126	127	37,704
Maryland	100	104	106	104	108	108	110	111	113	113	111	33,120
New Jersey	109	108	107	105	107	109	109	111	113	114	119	35,460
New York	115	116	119	111	116	114	116	120	120	119	120	35,568
Pennsylvania	94	98	101	101	98	98	96	98	99	101	103	30,492
Great Lakes	103	104	103	105	101	103	102	102	101	101	102	30,264
Illinois	109	111	114	110	104	108	106	106	105	103	103	30,660
Indiana	97	91	86	89	88	89	89	89	89	91	90	26,856
Michigan	111	118	116	120	114	119	115	115	113	113	114	34,056
Ohio	94	95	95	98	95	96	98	97	96	96	96	28,596
Wisconsin	105	106	102	108	102	103	102	102	101	100	105	31,152
Plains	89	88	89	92	90	91	89	90	89	89	89	26,391
Iowa	89	90	94	95	91	91	92	93	93	96	92	27,384
Kansas	85	83	85	86	86	84	83	85	85	84	83	24,804
Minnesota	104	107	107	108	109	117	117	112	110	111	111	32,904
Missouri	88	88	87	86	86	88	85	87	85	85	84	24,888
Nebraska	84	84	83	89	84	85	82	87	87	87	87	25,776
North Dakota	88	85	88	98	97	96	88	91	90	88	88	26,316
South Dakota	84	79	81	81	76	76	75	74	75	76	76	22,668
Southeast	79	78	79	82	82	81	80	80	80	81	80	23,838
Alabama	76	74	80	82	85	82	80	81	78	79	78	23,292
Arkansas	71	67	72	74	75	75	72	71	70	70	73	21,684
Florida	85	91	91	89	90	92	94	94	94	92	90	26,880
Georgia	74	77	78	78	81	82	81	80	81	80	79	23,448
Kentucky	82	82	81	85	81	80	79	78	78	81	83	24,612
Louisiana	82	79	76	80	82	78	75	76	75	76	76	22,644

Table 86 (cont.)
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1965-1991

Region and State	Earnings as a Percentage of U.S. Average										1991	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹
Southeast (cont.)												
Mississippi	66%	65%	70%	71%	69%	67%	66%	68%	70%	68%	67%	\$19,920
North Carolina	90	86	83	86	88	87	88	88	89	90	88	26,124
South Carolina	74	74	75	80	80	80	79	80	80	79	78	23,304
Tennessee	78	75	77	83	82	80	81	79	82	81	80	23,916
Virginia	87	90	89	90	91	91	92	94	94	94	91	27,204
West Virginia	81	78	75	81	79	80	77	75	74	79	77	23,028
Southwest												
Arizona	106	105	104	108	109	108	112	104	104	104	101	30,108
New Mexico	90	85	84	89	87	86	82	80	80	80	80	23,940
Oklahoma	80	79	77	81	81	83	82	79	77	77	75	22,356
Texas	85	84	87	89	91	89	87	86	85	84	84	25,056
Rocky Mountain												
Colorado	97	94	100	104	107	105	102	104	101	101	102	30,288
Idaho	84	78	83	89	84	80	79	83	79	78	81	23,976
Montana	95	87	89	93	91	88	86	84	84	83	84	24,840
Utah	96	91	86	99	95	89	87	85	85	86	87	25,908
Wyoming	95	85	89	100	99	97	93	90	88	87	87	25,848
Far West³												
California	132	127	125	126	127	129	130	127	128	130	130	38,808
Nevada	107	106	103	107	105	104	105	103	104	107	107	31,716
Oregon	104	100	102	105	101	100	98	98	97	97	98	29,292
Washington	109	108	110	116	110	108	106	105	104	104	105	31,332
Alaska	151	146	158	163	166	163	158	149	145	147	140	41,772
Hawaii	105	114	112	105	99	94	94	95	98	99	102	30,396

¹ Annual estimated earnings are the average earnings 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 nine or ten months per year.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Compendium of Public Employment*, Census of Governments, various years; *Public Employment: [year]*.

Table 87
State and Local Employment, Full-Time Equivalent per 10,000 Population, Selected Years 1965-1991¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991
United States	358	420	476	488	476	492	496	505	513	526	523
New England											
Connecticut	321	371	417	445	451	472	479	484	487	477	473
Maine	336	412	446	458	462	475	492	502	524	524	523
Massachusetts	360	401	457	500	457	480	493	501	495	480	465
New Hampshire	337	361	432	450	435	458	437	441	466	446	462
Rhode Island	319	379	456	471	436	440	451	465	478	470	465
Vermont	362	424	486	481	474	481	496	531	528	546	533
Mideast											
Delaware	392	472	532	526	514	524	541	546	533	564	544
District of Columbia ²	401	643	726	762	785	817	893	876	919	939	926
Maryland	358	411	496	547	476	500	498	508	513	519	506
New Jersey	316	374	456	502	485	497	500	516	525	538	539
New York	406	514	535	539	589	609	628	634	635	640	622
Pennsylvania	303	351	401	401	379	390	395	395	397	411	406
Great Lakes											
Illinois	331	396	446	446	435	446	447	449	462	491	490
Indiana	361	383	434	451	447	467	470	488	490	515	515
Michigan	365	404	470	470	459	485	485	485	458	494	513
Ohio	323	366	410	438	435	453	460	462	473	483	485
Wisconsin	360	414	463	480	471	505	488	491	499	511	517
Plains											
Iowa	386	432	483	508	510	555	540	560	575	593	587
Kansas	436	470	511	536	537	564	556	582	598	621	620
Minnesota	370	425	480	498	468	471	481	483	516	534	530
Missouri	322	392	442	465	437	440	446	451	465	479	478
Nebraska	399	498	564	590	565	591	607	593	598	616	617
North Dakota	391	450	466	502	503	540	548	539	545	548	560
South Dakota	383	483	482	500	495	507	521	504	514	540	541
Southeast											
Alabama	316	394	450	504	486	497	499	510	529	563	568
Arkansas	296	380	424	465	454	462	465	478	489	512	519
Florida	396	434	485	471	444	454	454	471	497	507	495
Georgia	345	432	523	563	534	540	552	562	575	590	579
Kentucky	301	356	432	423	428	445	455	464	494	514	527
Louisiana	380	438	517	532	530	527	530	526	535	569	574
Mississippi	339	422	468	514	528	525	542	551	566	590	586
North Carolina	304	372	443	508	487	488	504	513	520	529	536
South Carolina	300	397	473	515	504	527	527	533	538	560	562
Tennessee	360	414	475	490	459	474	479	494	499	521	505
Virginia	324	396	487	503	495	513	516	521	536	545	538
West Virginia	348	412	478	511	500	497	501	504	497	514	507
Southwest											
Arizona	372	435	509	506	458	486	481	489	509	507	505
New Mexico	399	486	563	589	559	564	592	610	609	641	650
Oklahoma	367	420	480	524	509	524	525	533	543	578	583
Texas	346	405	476	488	490	495	500	516	526	547	548
Rocky Mountain											
Colorado	436	484	539	515	488	529	537	530	537	560	551
Idaho	390	455	508	481	470	506	519	507	519	558	550
Montana	411	479	557	556	525	541	544	540	611	645	644
Utah	392	449	497	463	452	481	480	485	491	510	513
Wyoming	496	603	628	643	695	707	714	741	768	778	778
Far West³											
California	397	447	497	468	436	461	463	474	473	476	470
Nevada	424	519	554	501	489	497	500	498	477	507	488
Oregon	426	463	522	514	485	501	520	522	524	537	540
Washington	406	469	502	495	474	498	515	512	514	524	531
Alaska	454	515	722	803	799	770	758	789	813	786	772
Hawaii	389	496	489	503	479	502	505	517	525	566	567

¹ Number of employees is for October.

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

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

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

Table 88
State-Local Employee Retirement Systems
Receipts and Payments, Selected Years 1975-1990
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990
ALL SYSTEMS								
Receipts	\$18,898	\$37,313	\$71,262	\$88,149	\$99,381	\$97,580	\$100,125	\$111,338
Employee Contributions	4,488	6,466	9,468	10,586	11,241	11,882	12,862	13,853
Government Contributions	9,116	17,532	27,247	28,599	30,384	30,642	31,286	32,578
From State Governments	4,093	7,581	12,227	12,446	13,500	13,108	13,249	13,995
From Local Governments	5,023	9,951	15,172	16,152	16,884	17,534	18,037	18,583
Earnings on Investments	5,294	13,315	34,546	48,965	57,756	55,056	55,978	64,907
Payments	\$7,490	\$14,008	\$24,414	\$27,299	\$30,495	\$33,099	\$36,174	\$39,757
Benefits	6,540	12,207	21,999	24,442	27,386	29,724	32,992	35,966
Withdrawals	950	1,801	2,414	2,079	2,308	2,414	2,122	2,430
Other	-	-	509	778	801	960	1,060	1,361
Excess of Receipts over Payments	\$11,408	\$23,305	\$46,848	\$60,850	\$68,886	\$64,481	\$63,951	\$71,581
STATE								
Receipts	\$14,208	\$28,603	\$55,791	\$68,982	\$77,706	\$76,444	\$81,090	\$89,162
Employee Contributions	3,552	5,285	7,901	8,939	9,428	9,942	10,813	11,648
Government Contributions	6,597	13,010	20,751	21,693	23,258	23,394	24,357	25,502
From State Governments	3,974	7,399	11,976	12,162	13,199	12,798	13,155	13,964
From Local Governments	2,623	5,611	8,944	9,531	10,159	10,596	11,202	11,538
Earnings on Investments	4,059	10,308	27,139	38,350	45,021	43,108	45,919	52,012
Payments	\$5,207	\$10,257	\$18,602	\$20,472	\$22,734	\$24,861	\$27,705	\$30,536
Benefits	4,480	8,809	16,183	18,187	20,537	22,445	25,277	27,562
Withdrawals	727	1,448	2,047	1,691	1,652	1,765	1,702	2,041
Other	-	-	372	595	545	652	725	933
Excess of Receipts over Payments	\$9,001	\$18,346	\$37,189	\$48,510	\$54,972	\$51,583	\$53,385	\$58,626
LOCAL								
Receipts	\$4,691	\$8,709	\$15,470	\$19,167	\$21,674	\$21,136	\$19,036	\$22,177
Employee Contributions	936	1,180	1,567	1,647	1,814	1,941	2,048	2,205
Government Contributions	2,519	4,521	6,496	6,906	7,126	7,248	6,929	7,077
From State Governments	119	181	251	284	301	310	94	32
From Local Governments	2,400	4,340	6,226	6,622	6,825	6,938	6,835	7,045
Earnings on Investments	1,236	3,008	7,407	10,615	12,735	11,948	10,059	12,895
Payments	\$2,283	\$3,752	\$6,321	\$6,827	\$7,761	\$8,237	\$8,469	\$9,221
Benefits	2,060	3,399	5,816	6,255	6,849	7,280	7,716	8,404
Withdrawals	223	353	367	389	656	650	420	389
Other	-	-	138	184	256	308	334	428
Excess of Receipts over Payments	\$2,408	\$4,957	\$9,149	\$12,340	\$13,913	\$12,899	\$10,566	\$12,956

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: [year]*.

Table 89
State-Local Employee Retirement Systems
Percentage Distribution of Receipts, Selected Years 1975-1990

	1975	1980	1985	1986	1987	1988	1989	1990
ALL SYSTEMS								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	23.7	17.3	13.3	12.0	11.3	12.2	12.8	12.4
Government Contributions	48.2	47.0	38.2	32.4	30.6	31.4	31.2	29.3
From State Governments	21.7	20.3	17.2	14.1	13.6	13.4	13.2	12.6
From Local Governments	26.6	26.7	21.3	18.3	17.0	18.0	18.0	16.7
Earnings on Investments	28.0	35.7	48.5	55.5	58.1	56.4	55.9	58.3
STATE								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	25.0	18.5	14.2	13.0	12.1	13.0	13.3	13.1
Government Contributions	46.4	45.5	37.2	31.4	29.9	30.6	30.0	28.6
From State Governments	28.0	25.9	21.5	17.6	17.0	16.7	16.2	15.7
From Local Governments	18.5	19.6	16.0	13.8	13.1	13.9	13.8	12.9
Earnings on Investments	28.6	36.0	48.6	55.6	57.9	56.4	56.6	58.3
LOCAL								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	20.0	13.5	10.1	8.6	8.4	9.2	10.8	9.9
Government Contributions	53.7	51.9	42.0	36.0	32.9	34.3	36.4	31.9
From State Governments	2.5	2.1	1.6	1.5	1.4	1.5	0.5	0.1
From Local Governments	51.2	49.8	40.2	34.5	31.5	32.8	35.9	31.8
Earnings on Investments	26.3	34.5	47.9	55.4	58.8	56.5	52.8	58.1

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: [year]*.

Table 90
State-Local Employee Retirement Systems
Cash and Investment Holdings, Selected Years 1975-1990
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990
Holdings								
Cash and Investment Holdings								
at End of Fiscal Year	\$98,064	\$185,227	\$374,433	\$436,721	\$512,854	\$562,606	\$628,778	\$720,801
Cash and Deposits	2,020	4,220	17,213	16,167	40,351	41,627	56,141	54,072
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	4,301	5,095	3,593	4,318
Time Savings Deposits, and Nonfederal								
Short-Term Investments	n.a.	n.a.	n.a.	n.a.	36,650	36,532	52,548	49,754
Securities	95,383	179,483	349,356	405,612	452,728	496,382	544,449	620,702
Governmental	7,296	36,775	109,404	118,240	147,036	153,726	161,104	178,383
Federal Government	6,569	32,750	108,122	117,044	146,630	152,998	160,713	177,912
United States Treasury	2,215	17,520	77,285	88,283	115,753	119,347	122,926	140,105
Federal Agency	4,354	15,230	30,837	28,761	30,677	33,651	37,786	37,807
State and Local Government	728	4,025	1,282	1,196	606	728	391	471
Nongovernmental	88,087	142,708	239,952	287,372	305,692	342,655	383,346	442,319
Corporate Bonds	53,600	75,037	82,409	93,044	92,168	113,739	132,692	151,216
Corporate Stocks	21,762	38,590	103,639	135,304	163,356	185,854	193,937	214,919
Mortgages	7,328	12,843	25,421	31,518	28,759	20,965	18,020	27,864
Funds Held in Trust	n.a.	n.a.	n.a.	n.a.	10,832	9,823	16,756	18,308
Other Nongovernmental Securities	5,397	16,238	28,189	27,506	10,577	12,274	21,941	30,012
Other Investments	660	1,524	7,864	14,942	19,775	24,598	28,189	46,027
Real Property	n.a.	n.a.	3,800	5,600	6,292	11,480	9,811	15,888
Miscellaneous Investments	n.a.	n.a.	4,064	9,342	13,482	13,118	18,378	30,139
Percentage Distribution								
Cash and Investment Holdings								
at End of Fiscal Year	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cash and Deposits	2.1	2.3	4.6	3.7	7.9	7.4	8.9	7.5
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	0.8	0.9	0.6	0.6
Time Savings Deposits, and Nonfederal								
Short-Term Investments	n.a.	n.a.	n.a.	n.a.	7.1	6.5	8.4	6.9
Securities	97.3	96.9	93.3	92.9	88.3	88.2	86.6	86.1
Governmental	7.4	19.9	29.2	27.1	28.7	27.3	25.6	24.7
Federal Government	6.7	17.7	28.9	26.8	28.6	27.2	25.6	24.7
United States Treasury	2.3	9.5	20.6	20.2	22.6	21.2	19.5	19.4
Federal Agency	4.4	8.2	8.2	6.6	6.0	6.0	6.0	5.2
State and Local Government	0.7	2.2	0.3	0.3	0.1	0.1	0.1	0.1
Nongovernmental	89.8	77.0	64.1	65.8	59.6	60.9	61.0	61.4
Corporate Bonds	54.7	40.5	22.0	21.3	18.0	20.2	21.1	21.0
Corporate Stocks	22.2	20.8	27.7	31.0	31.9	33.0	30.8	29.8
Mortgages	7.5	6.9	6.8	7.2	5.6	3.7	2.9	3.9
Funds Held in Trust	n.a.	n.a.	n.a.	n.a.	2.1	1.7	2.7	2.5
Other Nongovernmental Securities	5.5	8.8	7.5	6.3	2.1	2.2	3.5	4.2
Other Investments	0.7	0.8	2.1	3.4	3.9	4.4	4.5	6.4
Real Property	n.a.	n.a.	1.0	1.3	1.2	2.0	1.6	2.2
Miscellaneous Investments	n.a.	n.a.	1.1	2.1	2.6	2.3	2.9	4.2

n.a. — not available

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: [year]*.

Federal, State, and Local Debt

The debt section has four subsections and one historical table. The subsections are state and local, state only, and local only, each containing four tables. Table 91 traces federal, state, and local debt for selected years since 1929.

The first table in each subsection (Tables 92, 94, and 96) gives a summary of the different types of debt for each government and the percentage changes from the beginning of the fiscal year. Short-term debt is interest-bearing debt payable within one year from the date of issue, such as bond anticipation notes, tax anticipation notes, and warrants. Long-term nonguaranteed debt is payable sole-

ly from pledged specific sources (e.g., earnings of revenue-producing activities such as utilities), from special assessments, or from specific nonproperty taxes. Long-term guaranteed debt is secured by unconditionally pledged taxes of the government issuing the debt. It includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources.

The second table in each subsection (Tables 93, 95, and 97), gives the per capita debt. This provides one way of comparing debt from different regions or localities.

Table 91
Federal, State, and Local Debt, Selected Years 1929-1991

Fiscal Year	Amount (billions of current dollars)				As a Percentage of GDP				Percentage Distribution			
	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local
1929	\$33.4	\$16.9	\$2.3	\$14.2	32.1%	16.3%	2.2%	13.7%	100.0%	50.6%	6.9%	42.5%
1939	60.5	40.4	3.5	16.6	66.3	44.2	3.8	18.2	100.0	66.8	5.8	27.4
1949	273.7	252.8	4.0	16.9	105.1	97.1	1.5	6.5	100.0	92.4	1.5	6.2
1954	309.7	270.8	9.6	29.3	83.1	72.7	2.6	7.9	100.0	87.4	3.1	9.5
1959	348.8	284.7	16.9	47.2	70.4	57.4	3.4	9.5	100.0	81.6	4.8	13.5
1964	409.0	316.8	25.0	67.2	62.9	48.8	3.8	10.3	100.0	77.5	6.1	16.4
1965	416.8	317.3	27.0	72.5	59.3	45.2	3.8	10.3	100.0	76.1	6.5	17.4
1970	514.5	370.9	42.0	101.6	50.9	36.7	4.2	10.1	100.0	72.1	8.2	19.7
1975	765.3	544.1	72.1	149.1	48.3	34.3	4.5	9.4	100.0	71.1	9.4	19.5
1980	1,249.9	914.3	122.0	213.6	46.2	33.8	4.5	7.9	100.0	73.1	9.8	17.1
1985	2,398.8	1,827.5	211.9	359.4	59.4	45.2	5.2	8.9	100.0	76.2	8.8	15.0
1986	2,788.4	2,129.5	247.7	411.2	65.3	49.9	5.8	9.6	100.0	76.4	8.9	14.7
1987	3,072.7	2,354.1	265.7	452.9	67.7	51.9	5.9	10.0	100.0	76.6	8.6	14.7
1988	3,369.6	2,614.6	276.8	478.2	68.8	53.4	5.6	9.8	100.0	77.6	8.2	14.2
1989	3,679.5	2,881.1	295.5	502.9	70.1	54.9	5.6	9.6	100.0	78.3	8.0	13.7
1990	4,126.7	3,266.1	318.3	542.3	74.7	59.1	5.8	9.8	100.0	79.1	7.7	13.1
1991	4,598.9	3,683.1	345.6	570.2	81.1	65.0	6.1	10.1	100.0	80.1	7.5	12.4

Note: Figures include debt amounts held in government accounts.

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.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*. GDP from Table XX, this volume.

Table 92
State-Local Debt, by Type, FY1991
(millions)

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year		
			Guaranteed	Non-guaranteed		Short-Term	Guaranteed	Non-guaranteed
United States	\$915,732	\$21,712	\$269,205	\$624,813	\$55,148	\$2,406	\$24,086	\$28,654
New England	62,532	3,051	25,384	34,097	7,413	368	3,908	3,137
Connecticut	16,527	940	8,104	7,482	2,134	535	1,403	196
Maine	4,053	119	1,364	2,571	656	84	215	357
Massachusetts	29,570	1,565	12,728	15,277	2,594	(444)	1,938	1,100
New Hampshire	5,240	79	1,574	3,586	906	23	157	726
Rhode Island	5,207	303	1,024	3,880	872	155	79	638
Vermont	1,936	45	590	1,301	251	15	116	120
Mideast	215,708	9,774	69,840	136,094	18,209	1,872	7,025	9,312
Delaware	4,199	72	801	3,326	239	14	(13)	238
District of Columbia ²	4,853	-	3,159	1,695	434	-	425	9
Maryland	17,517	119	7,754	9,644	1,229	(69)	376	922
New Jersey	33,735	1,516	9,204	23,016	1,170	18	41	1,111
New York	107,264	7,157	34,479	65,629	12,728	1,975	5,314	5,439
Pennsylvania	48,137	910	14,443	32,784	2,409	(66)	882	1,593
Great Lakes	111,838	2,524	39,474	69,840	12,233	(255)	6,011	6,477
Illinois	37,914	479	14,515	22,920	5,887	(182)	2,488	3,581
Indiana	11,208	141	1,793	9,274	325	(216)	(56)	597
Michigan	23,417	154	7,433	15,830	2,003	18	547	1,438
Ohio	25,745	1,196	8,707	15,842	2,554	37	2,020	497
Wisconsin	13,554	554	7,026	5,974	1,464	88	1,012	364
Plains	52,893	1,027	13,659	38,207	2,695	(28)	1,028	1,695
Iowa	5,106	115	1,304	3,688	(350)	(250)	(46)	(54)
Kansas	7,225	150	1,870	5,205	264	(25)	304	(15)
Minnesota	18,905	618	6,753	11,534	1,554	250	311	993
Missouri	11,122	92	2,485	8,545	1,013	4	382	627
Nebraska	6,337	43	749	5,545	148	(1)	51	98
North Dakota	1,925	8	330	1,587	68	(6)	(3)	77
South Dakota	2,272	1	168	2,103	(2)	-	29	(31)
Southeast	189,437	1,163	42,759	145,515	2,165	(66)	(649)	2,880
Alabama	10,786	47	3,196	7,543	565	(6)	(144)	715
Arkansas	4,839	22	737	4,080	226	8	76	142
Florida	52,543	51	7,697	44,795	(921)	(83)	(2)	(836)
Georgia	18,766	143	4,731	13,892	1,369	41	429	899
Kentucky	14,362	7	1,031	13,324	1,041	1	154	886
Louisiana	19,400	142	6,084	13,173	(2,161)	(69)	(338)	(1,754)
Mississippi	4,868	16	1,681	3,172	101	-	109	(8)
North Carolina	16,661	260	4,318	12,082	937	49	416	472
South Carolina	10,311	155	2,641	7,515	589	24	134	431
Tennessee	12,211	167	4,157	7,886	(2,180)	(69)	(2,296)	185
Virginia	18,132	97	5,750	12,285	2,331	(11)	821	1,521
West Virginia	6,560	56	736	5,768	268	49	(8)	227
Southwest	96,987	1,080	28,903	67,004	2,070	(637)	1,501	1,206
Arizona	18,504	382	4,463	13,659	939	(16)	203	752
New Mexico	4,941	30	892	4,018	(53)	4	229	(286)
Oklahoma	8,678	1	889	7,787	445	-	(3)	448
Texas	64,865	667	22,659	41,540	739	(625)	1,072	292
Rocky Mountain	30,250	107	5,753	24,390	545	10	(504)	1,039
Colorado	13,871	9	3,691	10,172	518	7	(387)	898
Idaho	1,730	43	315	1,373	203	(2)	50	155
Montana	2,381	21	365	1,995	(174)	7	10	(191)
Utah	10,148	30	1,137	8,981	138	(3)	(138)	279
Wyoming	2,117	4	245	1,869	(140)	1	(39)	(102)
Far West³	140,693	2,936	37,438	100,319	9,223	1,141	5,592	2,490
California	98,081	2,424	19,113	76,544	4,722	1,039	3,656	27
Nevada	6,223	20	2,864	3,339	1,871	8	1,127	736
Oregon	10,231	285	6,953	2,993	111	52	(188)	247
Washington	26,158	207	8,508	17,443	2,519	42	997	1,480
Alaska	10,059	5	2,723	7,331	(309)	-	(137)	(172)
Hawaii	5,332	45	3,272	2,016	904	-	314	590

- represents zero

¹Total change is change in short-term and long-term debt.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: 1990-1991*.

Table 93
State-Local Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/91 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
United States	\$3,682	\$87	\$1,082	\$2,512	\$222	\$10	\$97	\$115	252,160
New England	4,739	231	1,924	2,584	565	28	298	240	13,195
Connecticut	5,022	286	2,463	2,273	643	163	424	57	3,289
Maine	3,282	96	1,104	2,082	515	68	169	279	1,234
Massachusetts	4,932	261	2,123	2,548	448	(73)	329	191	5,996
New Hampshire	4,742	72	1,425	3,245	835	21	147	666	1,104
Rhode Island	5,187	302	1,020	3,865	865	155	78	632	1,005
Vermont	3,415	80	1,040	2,295	422	27	198	197	567
Mideast	4,914	223	1,591	3,100	390	42	152	196	43,900
Delaware	6,175	106	1,178	4,892	229	18	(44)	255	680
District of Columbia ²	7,995	-	5,204	2,792	714	-	700	14	595
Maryland	3,604	24	1,595	1,984	197	(15)	52	160	4,859
New Jersey	4,347	195	1,186	2,966	134	2	1	132	7,753
New York	5,940	396	1,909	3,634	685	108	288	289	18,055
Pennsylvania	4,025	76	1,207	2,741	176	(6)	66	116	11,958
Great Lakes	2,636	59	930	1,646	265	(7)	134	138	42,428
Illinois	3,285	41	1,257	1,986	483	(16)	205	294	11,541
Indiana	1,998	25	320	1,653	35	(39)	(14)	88	5,610
Michigan	2,500	16	793	1,690	196	2	53	141	9,380
Ohio	2,353	109	796	1,448	215	3	179	33	10,941
Wisconsin	2,735	112	1,418	1,206	264	17	189	59	4,956
Plains	2,970	58	767	2,145	127	(2)	52	78	17,811
Iowa	1,827	41	466	1,319	(138)	(90)	(20)	(28)	2,795
Kansas	2,896	60	749	2,086	87	(10)	117	(20)	2,495
Minnesota	4,265	139	1,524	2,602	300	55	51	193	4,432
Missouri	2,156	18	482	1,657	181	1	71	109	5,157
Nebraska	3,978	27	470	3,481	56	(1)	28	29	1,593
North Dakota	3,032	13	520	2,500	126	(9)	(2)	137	635
South Dakota	3,233	2	239	2,991	(35)	1	40	(75)	704
Southeast	3,144	19	710	2,415	(16)	(1)	(23)	8	60,246
Alabama	2,638	11	782	1,845	108	(2)	(45)	155	4,091
Arkansas	2,040	9	311	1,720	78	3	30	45	2,373
Florida	3,957	4	580	3,374	(175)	(7)	(15)	(153)	13,267
Georgia	2,833	22	714	2,097	148	6	50	92	6,623
Kentucky	3,868	2	278	3,588	253	†	40	213	3,713
Louisiana	4,562	33	1,431	3,098	(547)	(17)	(91)	(439)	4,254

Table 93 (cont.)
State-Local Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/91 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	\$1,878	\$6	\$648	\$1,224	\$25	†	\$38	\$(12)	2,593
North Carolina	2,473	39	641	1,793	101	7	52	42	6,736
South Carolina	2,896	44	742	2,111	108	6	23	79	3,560
Tennessee	2,465	34	839	1,592	(485)	(15)	(484)	13	4,953
Virginia	2,885	15	915	1,954	331	(2)	118	215	6,280
West Virginia	3,643	31	409	3,203	133	27	(6)	112	1,803
Southwest									
Arizona	3,756	42	1,119	2,595	7	(26)	37	(4)	25,820
Arizona	4,935	102	1,190	3,642	142	(7)	28	121	3,748
New Mexico	3,192	19	576	2,596	(104)	2	139	(245)	1,549
Oklahoma	2,733	†	280	2,453	117	†	(3)	120	3,175
Texas	3,739	38	1,306	2,394	(36)	(38)	35	(34)	17,348
Rocky Mountain									
Colorado	4,057	14	771	3,271	(25)	1	(88)	62	7,457
Colorado	4,108	3	1,093	3,012	54	2	(145)	197	3,378
Idaho	1,665	41	303	1,321	148	(4)	40	111	1,040
Montana	2,947	25	452	2,469	(250)	8	8	(266)	809
Utah	5,734	17	643	5,074	(76)	(2)	(97)	24	1,770
Wyoming	4,603	8	533	4,062	(371)	1	(93)	(279)	460
Far West³									
California	3,553	74	945	2,534	153	28	122	4	39,597
California	3,228	80	629	2,520	91	33	110	(52)	30,380
Nevada	4,847	15	2,231	2,600	1,226	5	786	435	1,283
Oregon	3,501	98	2,379	1,024	(59)	16	(133)	58	2,922
Washington	5,213	41	1,695	3,476	356	7	152	196	5,012
Alaska	17,648	9	4,777	12,862	(1,203)	†	(423)	(780)	570
Hawaii	4,698	39	2,882	1,776	701	(1)	213	489	1,137

- represents zero

† less than \$1 per capita

¹Total change is change in short-term and long-term debt.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: 1990-1991*.

Table 94
State Debt, by Type, FY 1991
(millions)

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year		
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed
United States	\$345,554	\$3,390	\$84,749	\$257,415	\$27,301	\$626	\$9,784	\$16,891
New England	46,698	1,070	17,334	28,294	6,657	411	3,553	2,694
Connecticut	13,006	575	5,735	6,696	2,018	459	1,359	200
Maine	2,585	96	395	2,093	460	96	89	274
Massachusetts	21,102	146	9,738	11,218	2,387	(324)	1,937	775
New Hampshire	4,127	-	640	3,487	788	-	64	724
Rhode Island	4,393	250	434	3,709	777	178	(20)	620
Vermont	1,486	3	392	1,091	227	2	124	100
Mideast²	93,227	1,620	16,881	74,726	7,224	935	1,739	4,550
Delaware	3,215	12	495	2,708	237	<	23	214
Maryland	7,528	-	2,043	5,485	884	-	47	837
New Jersey	19,039	17	3,141	15,881	132	16	184	(69)
New York	51,804	1,196	6,460	44,148	5,257	892	1,314	3,051
Pennsylvania	11,640	394	4,742	6,504	714	26	171	517
Great Lakes	50,963	104	11,363	39,497	5,063	29	1,523	3,512
Illinois	18,238	5	5,388	12,845	2,976	5	1,286	1,686
Indiana	4,624	6	-	4,618	484	(8)	-	492
Michigan	10,109	1	667	9,441	939	1	(45)	984
Ohio	11,367	92	2,754	8,522	159	31	35	93
Wisconsin	6,625	-	2,554	4,071	505	-	248	257
Plains	15,987	69	2,354	13,563	771	(270)	48	992
Iowa	1,620	9	-	1,611	(255)	(281)	-	26
Kansas	337	-	-	337	31	(1)	-	31
Minnesota	3,941	-	1,574	2,367	177	-	70	107
Missouri	5,775	56	780	4,939	525	13	(21)	533
Nebraska	1,596	<	-	1,596	235	(2)	-	237
North Dakota	964	3	-	960	92	<	-	92
South Dakota	1,754	<	-	1,754	(34)	<	-	(34)
Southeast	58,618	346	11,974	46,298	2,273	69	(217)	2,421
Alabama	4,214	<	1,066	3,148	235	(1)	(34)	270
Arkansas	1,764	1	67	1,696	17	1	38	(22)
Florida	11,084	9	1,292	9,783	1,134	2	(451)	1,583
Georgia	3,652	-	2,361	1,291	534	-	337	197
Kentucky	6,024	-	58	5,967	729	-	(13)	742
Louisiana	10,729	100	3,469	7,160	(2,042)	(61)	(240)	(1,741)

Table 94 (cont.)
State Debt, by Type, FY 1991
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed
Southeast (cont.)								
Mississippi	1,413	-	671	742	70	-	85	(14)
North Carolina	3,490	-	578	2,912	419	-	1	417
South Carolina	4,189	120	829	3,240	295	120	21	154
Tennessee	2,790	67	689	2,034	172	(40)	60	152
Virginia	6,500	<	476	6,023	418	<	28	390
West Virginia	2,770	48	420	2,302	293	48	(49)	294
Southwest	15,707	11	3,546	12,151	106	(547)	219	434
Arizona	2,540	-	-	2,540	347	-	-	347
New Mexico	1,752	10	106	1,636	(79)	3	(14)	(68)
Oklahoma	3,730	1	21	3,708	15	1	(14)	29
Texas	7,687	<	3,420	4,267	(177)	(550)	247	126
Rocky Mountain	8,226	28	339	7,860	703	7	(48)	745
Colorado	2,659	-	29	2,630	238	-	(20)	258
Idaho	1,122	-	-	1,122	145	-	-	145
Montana	1,611	17	70	1,524	216	7	(8)	217
Utah	1,911	11	239	1,661	121	<	(20)	141
Wyoming	922	-	1	921	(17)	-	<	(17)
Far West³	46,634	95	18,076	28,463	3,952	(7)	2,770	1,189
California	31,956	-	7,940	24,016	3,090	-	2,508	582
Nevada	1,708	4	749	955	135	3	66	67
Oregon	6,451	90	5,404	957	(107)	(10)	(237)	140
Washington	6,520	<	3,983	2,536	834	<	433	401
Alaska	5,291	3	606	4,682	(255)	<	(52)	(202)
Hawaii	4,202	45	2,275	1,882	806	<	249	557

- represents zero

< rounds to zero

¹ Total change is change in short-term and long-term debt.

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 Far West regional totals, but are included in U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1991*.

Table 95
State Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/91 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
United States	\$1,374	\$13	\$337	\$1,023	\$91	\$2	\$35	\$54	251,566
New England	3,539	81	1,314	2,144	507	31	270	206	13,195
Connecticut	3,954	175	1,744	2,036	612	140	412	60	3,289
Maine	2,095	78	320	1,696	364	78	71	215	1,234
Massachusetts	3,519	24	1,624	1,871	408	(54)	327	135	5,996
New Hampshire	3,738	-	580	3,158	728	-	60	667	1,104
Rhode Island	4,371	249	432	3,690	766	177	(21)	611	1,005
Vermont	2,621	4	692	1,924	384	4	215	165	567
Mideast²	2,153	37	390	1,726	183	22	43	118	43,305
Delaware	4,728	18	729	3,982	257	†	20	237	680
Maryland	1,549	-	421	1,129	160	-	3	157	4,859
New Jersey	2,456	2	405	2,048	10	2	23	(15)	7,753
New York	2,869	66	358	2,445	282	49	72	161	18,055
Pennsylvania	973	33	397	544	54	2	12	40	11,958
Great Lakes	1,201	2	268	931	109	1	34	74	42,428
Illinois	1,580	†	467	1,113	245	†	108	137	11,541
Indiana	824	1	-	823	77	(1)	-	79	5,610
Michigan	1,078	†	71	1,007	91	†	(6)	97	9,380
Ohio	1,039	8	252	779	6	3	1	2	10,941
Wisconsin	1,337	-	515	821	86	-	44	42	4,956
Plains	898	4	132	762	36	(15)	2	50	17,811
Iowa	580	3	-	576	(96)	(101)	-	6	2,795
Kansas	135	-	-	135	11	†	-	12	2,495
Minnesota	889	-	355	534	29	-	11	17	4,432
Missouri	1,120	11	151	958	94	3	(5)	97	5,157
Nebraska	1,002	†	-	1,002	139	(1)	-	141	1,593
North Dakota	1,518	5	-	1,513	153	†	-	153	635
South Dakota	2,491	†	-	2,491	(77)	†	-	(77)	704
Southeast	973	6	199	768	22	1	(7)	28	60,246
Alabama	1,030	†	260	770	45	†	(12)	57	4,091
Arkansas	744	1	28	715	0	†	16	(16)	2,373
Florida	835	1	97	737	66	†	(37)	104	13,267
Georgia	551	-	357	195	70	-	44	26	6,623
Kentucky	1,623	-	16	1,607	186	-	(4)	189	3,713
Louisiana	2,522	23	815	1,683	(504)	(15)	(63)	(426)	4,254

Table 95 (cont.)
State Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/91 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	\$545	-	\$259	\$286	\$23	-	\$31	\$(8)	2,593
North Carolina	518	-	86	432	55	-	(1)	56	6,736
South Carolina	1,177	34	233	910	60	34	1	25	3,560
Tennessee	563	14	139	411	26	(8)	10	25	4,953
Virginia	1,035	†	76	959	52	†	3	49	6,280
West Virginia	1,536	27	233	1,277	155	27	(29)	157	1,803
Southwest									
Arizona	678	-	-	678	79	-	-	79	3,748
New Mexico	1,131	6	68	1,056	(77)	2	(11)	(69)	1,549
Oklahoma	1,175	†	7	1,168	(6)	†	(5)	(2)	3,175
Texas	443	†	197	246	(20)	(32)	10	2	17,348
Rocky Mountain									
Colorado	787	-	9	779	52	-	(6)	58	3,378
Idaho	1,079	-	-	1,079	109	-	-	109	1,040
Montana	1,992	21	87	1,884	245	8	(11)	248	809
Utah	1,080	6	135	939	41	†	(15)	56	1,770
Wyoming	2,004	-	1	2,002	(63)	-	(0)	(63)	460
Far West³									
California	1,052	-	261	791	82	-	79	3	30,380
Nevada	1,331	3	584	744	23	2	15	6	1,283
Oregon	2,208	31	1,849	327	(100)	(4)	(136)	40	2,922
Washington	1,301	†	795	506	133	†	65	67	5,012
Alaska	9,282	5	1,063	8,214	(801)	(1)	(134)	(666)	570
Hawaii	3,695	39	2,001	1,655	630	(1)	172	459	1,137

- represents zero

† less than \$1 per capita

¹Total change is change in short-term and long-term debt.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1991*.

Table 96
Local Debt, by Type, FY 1991
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed
United States	\$570,178	\$18,322	\$184,456	\$367,398	\$27,848	\$1,779	\$14,302	\$11,763
New England	15,834	1,981	8,050	5,803	755	(43)	355	443
Connecticut	3,520	365	2,369	786	116	76	44	(4)
Maine	1,469	23	969	478	196	(12)	126	83
Massachusetts	8,468	1,419	2,990	4,059	206	(120)	1	325
New Hampshire	1,112	79	934	99	119	23	93	2
Rhode Island	814	53	590	171	95	(23)	99	18
Vermont	450	42	198	210	23	13	(8)	20
Mideast	122,481	8,154	52,959	61,368	10,985	937	5,286	4,762
Delaware	984	60	306	618	2	14	(36)	24
District of Columbia	4,854	-	3,159	1,695	434	-	425	9
Maryland	9,989	119	5,711	4,159	345	(69)	329	85
New Jersey	14,697	1,499	6,063	7,135	1,039	2	(143)	1,180
New York	55,461	5,961	28,019	21,481	7,470	1,083	4,000	2,388
Pennsylvania	36,497	516	9,701	26,280	1,695	(92)	711	1,076
Great Lakes	60,875	2,420	28,111	30,343	7,169	(284)	4,488	2,965
Illinois	19,676	474	9,127	10,075	2,912	(187)	1,202	1,895
Indiana	6,584	135	1,793	4,656	(159)	(208)	(56)	105
Michigan	13,308	153	6,766	6,389	1,063	17	592	454
Ohio	14,378	1,104	5,953	7,320	2,394	6	1,985	404
Wisconsin	6,929	554	4,472	1,903	959	88	764	107
Plains	36,906	958	11,305	24,644	1,925	242	980	703
Iowa	3,487	106	1,304	2,077	(94)	31	(46)	(80)
Kansas	6,888	150	1,870	4,868	234	(24)	304	(46)
Minnesota	14,964	618	5,179	9,167	1,377	250	241	886
Missouri	5,347	36	1,705	3,606	487	(9)	403	94
Nebraska	4,741	43	749	3,949	(88)	1	51	(139)
North Dakota	961	5	330	627	(23)	(6)	(3)	(15)
South Dakota	518	1	168	349	32	<	29	3
Southeast	130,819	817	30,785	99,217	(109)	(135)	(432)	459
Alabama	6,572	47	2,130	4,395	330	(5)	(110)	445
Arkansas	3,075	21	670	2,384	210	7	38	164
Florida	41,459	42	6,405	35,012	(2,055)	(85)	449	(2,419)
Georgia	15,114	143	2,370	12,601	835	41	92	702
Kentucky	8,338	7	973	7,357	312	1	167	144
Louisiana	8,670	42	2,615	6,013	(119)	(8)	(98)	(13)

Table 96 (cont.)
Local Debt, by Type, FY 1991
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed
Southeast (cont.)								
Mississippi	3,456	16	1,010	2,430	30	-	24	6
North Carolina	13,170	260	3,740	9,170	518	49	415	55
South Carolina	6,122	35	1,812	4,275	294	(96)	113	277
Tennessee	9,420	100	3,468	5,852	(2,352)	(29)	(2,356)	33
Virginia	11,632	97	5,274	6,262	1,912	(11)	793	1,131
West Virginia	3,790	8	316	3,466	(25)	1	41	(67)
Southwest	81,280	1,069	25,357	54,853	1,961	(90)	1,282	772
Arizona	15,964	382	4,463	11,119	591	(16)	203	405
New Mexico	3,188	20	786	2,382	26	1	243	(218)
Oklahoma	4,947	<	868	4,079	429	(1)	11	419
Texas	57,179	667	19,239	37,273	915	(75)	825	166
Rocky Mountain	22,024	79	5,414	16,530	(155)	3	(456)	294
Colorado	11,213	9	3,662	7,542	280	7	(367)	640
Idaho	609	43	315	251	58	(2)	50	10
Montana	770	4	295	471	(389)	<	18	(408)
Utah	8,237	19	898	7,320	18	(3)	(118)	138
Wyoming	1,196	4	244	948	(122)	1	(39)	(85)
Far West²	94,059	2,841	19,362	71,856	5,270	1,148	2,822	1,301
California	66,125	2,424	11,173	52,528	1,633	1,039	1,148	(555)
Nevada	4,515	16	2,115	2,384	1,735	5	1,061	669
Oregon	3,780	195	1,549	2,036	218	62	49	107
Washington	19,638	207	4,525	14,907	1,684	42	564	1,079
Alaska	4,768	2	2,117	2,649	(54)	<	(85)	30
Hawaii	1,131	<	997	134	98	<	65	33

- represents zero

< rounds to zero

¹Total change is the change in short-term and long-term debt.

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

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

Table 97
Local Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Total ¹	Net Change from Prior Fiscal Year			Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed	
United States	\$2,261	\$73	\$732	\$1,457	\$81	\$6	\$47	\$27	252,160
New England	1,200	150	610	440	58	(3)	27	34	13,195
Connecticut	1,070	111	720	239	34	23	13	(2)	3,289
Maine	1,191	19	785	387	154	(10)	99	65	1,234
Massachusetts	1,412	237	499	677	39	(19)	2	56	5,996
New Hampshire	1,007	72	846	90	112	21	88	2	1,104
Rhode Island	810	53	587	170	93	(23)	98	18	1,005
Vermont	794	75	349	370	35	22	(17)	32	567
Mideast	2,790	186	1,206	1,398	236	20	114	101	43,900
Delaware	1,447	88	449	909	(28)	19	(64)	17	680
District of Columbia	8,158	-	5,309	2,849	876	-	805	71	595
Maryland	2,056	24	1,175	856	39	(15)	50	4	4,859
New Jersey	1,896	193	782	920	129	†	(21)	150	7,753
New York	3,072	330	1,552	1,190	404	59	217	128	18,055
Pennsylvania	3,052	43	811	2,198	123	(8)	55	77	11,958
Great Lakes	1,435	57	663	715	156	(7)	100	63	42,428
Illinois	1,705	41	791	873	238	(17)	98	157	11,541
Indiana	1,174	24	320	830	(43)	(38)	(14)	9	5,610
Michigan	1,419	16	721	681	101	2	57	43	9,380
Ohio	1,314	101	544	669	209	†	178	31	10,941
Wisconsin	1,398	112	902	384	178	17	144	17	4,956
Plains	2,072	54	635	1,384	91	13	50	28	17,811
Iowa	1,247	38	467	743	(42)	11	(20)	(34)	2,795
Kansas	2,761	60	749	1,951	76	(10)	118	(32)	2,495
Minnesota	3,376	139	1,169	2,068	271	55	40	176	4,432
Missouri	1,037	7	331	699	87	(2)	76	13	5,157
Nebraska	2,976	27	470	2,479	(84)	†	28	(112)	1,593
North Dakota	1,514	7	520	987	(26)	(9)	(1)	(17)	635
South Dakota	736	1	239	496	37	†	39	(2)	704
Southeast	2,171	14	511	1,647	(38)	(3)	(16)	(20)	60,246
Alabama	1,606	11	521	1,074	62	(1)	(34)	97	4,091
Arkansas	1,296	9	282	1,005	77	3	13	60	2,373
Florida	3,125	3	483	2,639	(238)	(7)	22	(254)	13,267
Georgia	2,282	22	358	1,903	78	6	6	66	6,623
Kentucky	2,245	2	262	1,981	68	†	43	24	3,713
Louisiana	2,038	10	615	1,413	(45)	(2)	(28)	(15)	4,254

Exhibit:
7/1/91
Population
(thousands)

Table 97 (cont.)
Local Debt, by Type, Per Capita, FY 1991

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/91 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	1,333	6	390	937	1	(0)	6	(5)	2,593
North Carolina	1,955	39	555	1,361	47	7	54	(14)	6,736
South Carolina	1,720	10	509	1,201	48	(28)	22	54	3,560
Tennessee	1,902	20	700	1,182	(512)	(6)	(494)	(12)	4,953
Virginia	1,852	15	840	997	281	(2)	116	168	6,280
West Virginia	2,102	4	175	1,923	(25)	1	22	(48)	1,803
Southwest	3,148	41	982	2,124	14	(4)	31	(12)	25,820
Arizona	4,259	102	1,191	2,967	65	(7)	28	43	3,748
New Mexico	2,058	13	508	1,538	(29)	†	149	(178)	1,549
Oklahoma	1,558	<	273	1,285	122	†	1	121	3,175
Texas	3,296	38	1,109	2,149	(16)	(5)	25	(36)	17,348
Rocky Mountain	2,953	11	726	2,217	(94)	0	(81)	(14)	7,457
Colorado	3,319	3	1,084	2,233	†	2	(139)	137	3,378
Idaho	585	41	303	241	38	(3)	40	2	1,040
Montana	951	5	365	582	(498)	†	18	(518)	809
Utah	4,653	11	507	4,135	(116)	(2)	(82)	(33)	1,770
Wyoming	2,601	9	531	2,061	(304)	2	(93)	(215)	460
Far West²	2,375	72	489	1,815	79	28	61	(10)	39,597
California	2,177	80	368	1,729	10	33	31	(55)	30,380
Nevada	3,519	12	1,648	1,858	1,206	4	772	431	1,283
Oregon	1,294	67	530	697	40	20	2	18	2,922
Washington	3,918	41	903	2,974	229	7	89	133	5,012
Alaska	8,365	4	3,714	4,648	(403)	1	(289)	(115)	570
Hawaii	995	†	877	118	63	†	36	27	1,137

- represents zero

† less than \$1 per capita

¹ Total change is change in short-term and long-term debt.

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

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

Special Features

The tables in this section present information on Medicaid. Table 98 presents the federal Medicaid matching ratios for selected years from 1966 to 1995. These ratios show how much the federal government contributes to the Medicaid expenditures of each state. In 1992, the federal government contributed from 50 percent to 80 percent.

Information on the matching ratios was obtained from Federal Funds Information for States. Actual state Medicaid expenditures are shown in Table 99 for 1987 to 1992. State Medicaid expenditures were obtained from the National Association of State Budget Officers.

Table 98
Federal Medicaid Assistance Matching Ratios, Selected Fiscal Years, 1966-1995

State	1966	1971	1976	1981	1986	1991	1992	1993	1994	1995 ^e
New England										
Connecticut	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maine	69.57	68.33	70.60	69.53	68.86	63.49	62.40	61.81	61.96	62.15
Massachusetts	50.00	50.00	50.00	51.75	50.00	50.00	50.00	50.00	50.00	50.00
New Hampshire	61.31	59.18	60.28	61.11	54.42	50.00	50.00	50.00	50.00	50.00
Rhode Island	56.13	51.70	56.55	57.81	56.33	53.74	53.29	53.64	53.87	53.89
Vermont	68.44	64.96	69.82	68.40	67.06	61.97	61.37	59.88	59.55	59.78
Mideast										
Delaware	50.00	50.00	50.00	50.00	50.00	50.00	50.12	50.00	50.00	50.00
District of Columbia	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maryland	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New Jersey	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New York	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Pennsylvania	54.38	54.60	55.39	55.14	56.72	56.64	56.84	55.48	54.61	53.86
Great Lakes										
Illinois	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Indiana	55.77	52.85	57.47	57.28	62.82	63.24	63.85	63.21	63.49	63.21
Michigan	50.31	50.00	50.00	50.00	56.79	54.17	55.41	55.84	56.37	56.73
Ohio	52.33	52.42	53.39	55.10	58.30	59.93	60.63	60.25	60.83	60.68
Wisconsin	57.60	55.21	59.91	57.95	57.54	59.62	60.38	60.42	60.47	60.25
Plains										
Iowa	60.39	55.27	57.13	56.57	58.90	63.41	65.04	62.74	63.33	62.74
Kansas	61.45	57.78	54.02	53.52	50.00	57.35	59.23	58.18	59.52	58.25
Minnesota	60.46	56.95	56.84	55.64	53.41	53.43	54.43	54.93	54.65	54.53
Missouri	53.90	59.29	58.98	60.36	60.62	59.82	60.84	60.26	60.64	60.17
Nebraska	60.39	57.25	55.59	57.62	57.11	62.71	64.50	61.32	61.98	60.20
North Dakota	66.67	70.48	57.59	61.44	55.12	70.00	72.75	72.21	71.13	69.16
South Dakota	71.05	69.91	67.23	68.78	67.82	71.69	72.59	70.27	69.50	68.43
Southeast										
Alabama	79.85	78.54	73.79	71.32	72.30	72.73	72.93	71.45	71.22	70.46
Arkansas	81.67	79.76	74.60	72.87	73.83	75.12	75.66	74.41	74.46	73.58
Florida	65.21	64.10	57.34	58.94	56.16	54.46	54.69	55.03	54.77	55.90
Georgia	74.91	71.48	66.10	66.76	66.05	61.34	61.78	62.08	62.47	62.41
Kentucky	76.70	74.30	71.37	68.07	70.23	72.96	72.82	71.69	70.91	69.82
Louisiana	76.41	73.57	72.41	68.82	63.81	74.48	75.44	73.71	73.49	72.42

Table 98 (cont.)
Federal Medicaid Assistance Matching Ratios, Selected Fiscal Years, 1966-1995

State	1966	1971	1976	1981	1986	1991	1992	1993	1994	1995 ^e
Southeast (cont.)										
Mississippi	83.00	83.00	78.28	77.55	78.42	79.93	79.99	79.01	78.85	78.16
North Carolina	75.58	73.96	68.03	67.64	69.18	66.60	66.52	65.92	65.14	64.82
South Carolina	81.30	78.68	73.58	70.97	72.70	72.58	72.66	71.28	71.08	70.74
Tennessee	76.86	74.62	70.43	69.43	70.20	68.57	68.41	67.57	67.15	66.47
Virginia	66.96	65.04	58.34	56.54	53.14	50.00	50.00	50.00	50.00	50.54
West Virginia	74.27	75.73	71.90	67.35	71.53	77.00	77.68	76.29	75.72	74.77
Southwest										
Arizona	63.94	66.42	60.48	61.47	62.28	61.72	62.61	65.89	65.90	66.21
New Mexico	70.73	71.48	73.29	69.03	68.94	73.38	74.33	73.85	74.17	73.49
Oklahoma	70.32	68.84	67.42	63.64	57.60	69.65	70.74	69.67	70.39	70.10
Texas	67.27	65.66	63.59	58.35	53.56	63.53	64.18	64.44	64.18	63.65
Rocky Mountain										
Colorado	53.08	56.24	54.69	53.16	50.00	53.59	54.79	54.42	54.30	53.82
Idaho	70.73	68.91	68.18	65.70	69.36	73.65	73.24	71.20	70.91	70.55
Montana	62.86	64.72	63.21	64.28	66.38	71.73	71.70	70.92	71.05	70.76
Utah	66.30	68.23	70.04	68.07	72.62	74.89	75.11	75.29	74.35	73.72
Wyoming	55.47	60.38	60.94	50.00	50.00	68.14	69.10	67.11	65.63	64.88
Far West										
California	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Nevada	50.00	50.00	50.00	50.00	50.00	50.00	50.00	52.28	50.31	51.51
Oregon	54.12	56.35	59.04	55.66	61.54	63.50	63.55	62.39	62.12	62.24
Washington	50.81	50.00	53.72	50.00	50.06	54.21	54.98	55.02	54.24	53.28
Alaska	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Hawaii	52.97	50.75	50.00	50.00	51.00	54.14	52.57	50.00	50.00	50.00

e—estimate

Note: The federal Medicaid matching ratio (FMAP) varies from a minimum of 50 percent to a maximum of 83 percent. $FMAP = 100 \text{ percent} - \text{state share}$. $\text{State share} = \frac{[(\text{state per capita personal income})^2 / (\text{U.S. per capita personal income})^2] \times 45 \text{ percent}}$.

Source: U.S. Department of Health and Human Services, Health Care Financing Administration, *Medicaid Data Book, 1988*, Table 4.19; *Medicare and Medicaid Data Book, 1990*, Table 4.9; and Federal Funds Information for States, *Issue Brief 93-6*, p. 2.

Table 99
State Medicaid Expenditures, Total, as Percentage of State General Expenditures, and Percentage Change
Fiscal Years 1987-1992

State	Amount (millions)						Percentage of State General Expenditures						Percentage Change				
	1987	1988	1989	1990	1991 ^r	1992 ^e	1987	1988	1989	1990	1991 ^r	1992 ^e	1987-1988	1988-1989	1989-1990	1990-1991 ^r	1991-1992 ^e
United States¹	\$41,208	\$46,504	\$51,972	\$61,885	\$76,531	\$101,986	10.2%	10.8%	11.3%	12.5%	14.0%	17.1%	12.6%	11.8%	19.1%	23.7%	33.3%
New England																	
Connecticut	600	694	816	964	1,196	1,288	8.6	8.6	9.3	11.4	13.5	14.1	15.7	17.0	18.1	24.1	7.7
Maine	283	314	392	396	486	681	14.6	15.0	15.7	14.9	17.6	21.6	11.0	24.8	1.0	22.7	40.1
Massachusetts	1,423	1,593	1,766	2,612	2,765	2,818	9.7	10.5	10.6	15.2	13.6	13.8	11.9	10.9	47.9	5.9	1.9
New Hampshire	144	183	140	215	338	693	12.7	13.1	13.1	15.0	12.1	34.4	27.1	-23.5	53.6	57.2	105.0
Rhode Island	293	313	348	428	479	874	17.9	16.3	16.6	19.1	20.9	27.5	6.8	11.2	23.0	11.9	82.5
Vermont	98	110	113	146	207	244	10.4	10.5	9.8	11.9	15.4	17.1	12.2	2.7	29.2	41.8	17.9
Mideast																	
Delaware	90	96	114	131	158	192	5.4	5.2	5.6	5.9	6.6	7.3	6.7	18.8	14.9	20.6	21.5
Maryland	804	906	996	1,152	1,323	1,889	9.2	9.7	9.8	9.9	10.8	15.6	12.7	9.9	15.7	14.8	42.8
New Jersey	1,551	1,741	1,913	2,256	2,988	4,316	11.7	12.0	12.0	15.3	16.9	20.2	12.3	9.9	17.9	32.4	44.4
New York	6,330	6,960	7,698	8,362	9,430	11,822	17.6	17.4	17.7	18.0	19.3	22.6	10.0	10.6	8.6	12.8	25.4
Pennsylvania	2,125	2,252	2,511	2,670	4,182	6,041	11.7	11.6	12.2	12.2	17.5	21.5	6.0	11.5	6.3	56.6	44.5
Great Lakes																	
Illinois	1,784	1,850	2,151	2,250	2,480	3,949	10.6	10.7	11.9	11.9	12.1	17.5	3.7	16.3	4.6	10.2	59.2
Indiana	933	1,017	1,136	1,446	1,724	2,094	12.6	13.2	13.8	16.0	17.6	20.5	9.0	11.7	27.3	19.2	21.5
Michigan	1,576	1,677	1,593	2,799	3,384	3,870	10.7	10.8	10.0	14.7	18.7	19.4	6.4	-5.0	75.7	20.9	14.4
Ohio	2,037	2,250	2,269	2,800	3,305	3,942	11.5	11.7	11.6	13.3	14.2	15.9	10.5	0.8	23.4	18.0	19.3
Wisconsin	1,114	1,155	1,251	1,423	1,655	1,926	10.2	11.7	12.2	12.9	20.9	21.6	3.7	8.3	13.7	16.3	16.4
Plains																	
Iowa	428	478	533	624	759	865	6.4	7.8	8.0	8.9	10.3	10.3	11.7	11.5	17.1	21.6	14.0
Kansas	249	281	325	409	486	554	6.9	7.3	7.6	8.6	9.6	10.1	12.9	15.7	25.8	18.8	14.0
Minnesota	1,109	1,194	1,277	1,421	1,639	1,936	11.1	13.8	14.0	14.2	14.6	15.9	7.7	7.0	11.3	15.3	18.1
Missouri	566	621	722	832	1,184	1,891	8.8	8.9	9.9	11.2	14.4	21.0	9.7	16.3	15.2	42.3	59.7
Nebraska	195	231	260	311	360	401	9.6	10.6	10.8	11.3	11.5	11.6	18.5	12.6	19.6	15.8	11.4
North Dakota	166	156	170	174	192	200	13.6	11.1	11.1	11.5	12.0	13.2	-6.0	9.0	2.4	10.3	4.2
South Dakota	114	123	144	160	193	229	10.8	10.7	13.4	13.8	15.5	16.1	7.9	17.1	11.1	20.6	18.7
Southeast																	
Alabama	421	463	538	834	1,110	1,509	7.8	7.2	7.7	11.3	13.2	16.3	10.0	16.2	55.0	33.1	35.9
Arkansas	358	436	507	600	726	822	10.3	11.3	12.3	13.2	14.4	14.7	21.8	16.3	18.3	21.0	13.2
Florida	1,394	1,576	2,001	2,407	3,175	4,130	8.3	8.5	9.4	10.6	11.8	14.3	13.1	27.0	20.3	31.9	30.1
Georgia	911	1,087	1,240	1,497	2,078	2,536	11.5	12.5	12.4	12.7	16.3	18.5	19.3	14.1	20.7	38.8	22.0
Kentucky	629	708	815	946	1,443	1,849	9.6	9.7	11.3	12.9	16.5	17.5	12.6	15.1	16.1	52.5	28.1
Louisiana	882	903	1,147	1,319	1,806	2,889	12.0	12.3	15.5	15.5	17.8	23.2	2.4	27.0	15.0	36.9	60.0

Table 99 (cont.)
State Medicaid Expenditures, Total, as Percentage of State General Expenditures, and Percentage Change
Fiscal Years 1987-1992

State	Amount (millions)						Percentage of State General Expenditures						Percentage Change				
	1987	1988	1989	1990	1991 ^r	1992 ^e	1987	1988	1989	1990	1991 ^r	1992 ^e	1987-1988	1988-1989	1989-1990	1990-1991 ^r	1991-1992 ^e
Southeast (cont.)																	
Mississippi	\$384	\$401	\$464	\$608	n.a.	n.a.	10.5%	10.3%	11.3%	14.9%	n.a.	n.a.	4.4%	15.7%	31.0%	n.a.	n.a.
North Carolina	823	931	1,119	1,358	1,799	2,101	9.3	9.6	10.5	11.5	14.0	15.4	13.1	20.2	21.4	32.5	16.8
South Carolina	421	455	612	752	1,130	1,294	7.8	7.7	8.8	9.8	14.1	14.5	8.1	34.5	22.9	50.3	14.5
Tennessee	820	995	1,038	1,370	1,655	2,262	13.4	16.5	15.3	18.0	20.6	23.6	21.3	4.3	32.0	20.8	36.7
Virginia	702	734	901	1,004	1,266	1,462	7.5	7.1	7.9	7.9	9.6	11.2	4.6	22.8	11.4	26.1	15.5
West Virginia	255	252	333	451	459	849	7.6	7.6	10.0	12.3	11.1	18.5	-1.2	32.1	35.4	1.8	85.0
Southwest																	
Arizona	n.a.	311	442	643	750	928	n.a.	6.4	8.4	10.7	10.9	12.4	n.a.	42.1	45.5	16.6	23.7
New Mexico	192	216	255	279	371	483	7.1	7.1	8.4	7.3	9.6	11.6	12.5	18.1	9.4	33.0	30.2
Oklahoma	525	577	636	706	815	1,009	10.4	11.2	11.3	11.7	12.3	13.7	9.9	10.2	11.0	15.4	23.8
Texas	824	2,153	2,408	3,069	4,244	6,312	4.6	11.4	13.0	13.0	15.6	21.2	161.3	11.8	27.5	38.3	48.7
Rocky Mountain																	
Colorado	399	440	476	584	726	985	8.9	9.5	9.3	11.0	13.5	16.3	10.3	8.2	22.7	24.3	35.7
Idaho	84	100	112	149	203	210	6.3	6.9	7.2	8.2	10.3	9.7	19.0	12.0	33.0	36.2	3.4
Montana	144	157	171	172	217	250	9.3	9.7	9.5	10.1	10.0	10.4	9.0	8.9	0.6	26.2	15.2
Utah	208	197	207	270	322	404	7.8	6.9	7.3	8.4	9.4	10.7	-5.3	5.1	30.4	19.3	25.5
Wyoming	41	43	55	62	99	110	2.4	2.6	4.6	4.5	6.9	8.3	4.9	27.9	12.7	59.7	11.1
Far West																	
California	5,329	5,659	6,209	7,170	8,730	13,688	10.1	9.9	10.1	10.8	12.0	16.3	6.2	9.7	15.5	21.8	56.8
Nevada	121	103	114	n.a.	n.a.	n.a.	8.9	7.3	7.3	n.a.	n.a.	n.a.	-14.9	10.7	n.a.	n.a.	n.a.
Oregon	286	304	330	524	640	747	4.8	4.9	5.0	7.5	7.3	9.1	6.3	8.6	58.8	22.1	16.7
Washington	795	920	995	1,209	1,422	1,883	8.9	9.8	9.8	10.7	10.5	12.0	15.7	8.2	21.5	17.6	32.4
Alaska	75	100	113	156	168	195	2.3	3.1	3.5	4.2	4.5	4.5	33.3	13.0	38.1	7.7	16.1
Hawaii	176	190	210	239	264	364	5.8	5.8	5.8	5.5	5.3	6.6	8.0	10.5	13.8	10.5	37.9
District of Columbia	298	362	354	n.a.	n.a.	n.a.	9.3	8.6	8.1	n.a.	n.a.	n.a.	21.5	-2.2	n.a.	n.a.	n.a.

n.a. — not available

^r revised

^e estimate

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

Source: ACIR, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II*; 1959-1980: U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics 1989*; 1988-1989: U.S. Department of Education, Office of Educational Research and Improvement, unpublished data.

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, corporation 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 revenues 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 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 weak-

nesses. 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 local governments.

Table R-1
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1991

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	\$12,455	AK	61.7%	AK	\$1,411	WY	7.9%	AK	\$11,044	AK	54.7%	1
2	WY	5,478	WY	33.8	WY	1,286	AK	7.0	NY	4,363	WY	25.9	2
3	NY	5,273	NM	26.1	NY	910	MS	6.1	WY	4,192	NM	21.2	3
4	HI	4,704	ND	24.7	MT	865	MT	6.0	HI	3,993	HI	19.9	4
5	NJ	4,240	NY	24.0	ND	847	ND	5.6	NJ	3,651	NY	19.8	5
6	MN	4,189	LA	24.0	VT	847	LA	5.2	MN	3,525	ND	19.1	6
7	MA	4,094	HI	23.5	RI	823	SD	5.1	DE	3,457	MN	19.0	7
8	CT	4,088	MT	22.7	SD	783	NM	4.9	CT	3,391	LA	18.8	8
9	DE	4,065	MN	22.6	MA	775	VT	4.8	MA	3,319	OR	17.9	9
10	CA	3,966	MS	22.4	MS	769	WV	4.7	CA	3,309	UT	17.8	10
11	VT	3,864	OR	22.3	OR	746	UT	4.5	WA	3,176	AZ	17.7	11
12	WA	3,800	WV	22.3	LA	732	OR	4.5	WI	3,054	WI	17.7	12
13	ND	3,746	UT	22.2	HI	711	RI	4.4	MD	3,036	WV	17.6	13
14	OR	3,726	VT	22.0	CT	698	KY	4.3	VT	3,017	WA	17.3	14
15	RI	3,642	WI	21.1	NM	677	SC	4.3	MI	3,009	VT	17.2	15
16	WI	3,637	KY	20.8	MN	663	AL	4.2	CO	2,982	IA	17.1	16
17	NM	3,617	AZ	20.8	ME	662	NY	4.1	OR	2,980	DE	17.0	17
18	MI	3,614	WA	20.7	CA	657	TN	3.9	NM	2,939	NE	16.8	18
19	MD	3,577	IA	20.5	KY	641	AR	3.9	NV	2,906	MT	16.7	19
20	CO	3,508	SC	20.3	WV	636	ME	3.9	ND	2,899	OK	16.6	20
21	IA	3,441	OK	20.1	SC	630	ID	3.9	NE	2,878	MI	16.6	21
22	NE	3,414	ID	20.1	WA	623	MN	3.6	IA	2,865	KY	16.5	22
23	ME	3,405	DE	19.9	AL	623	HI	3.5	FL	2,836	CA	16.3	23
24	LA	3,391	ME	19.9	TN	618	OK	3.5	RI	2,818	MS	16.3	24
25	NV	3,366	NE	19.9	UT	616	IA	3.4	AZ	2,818	CO	16.2	25
26	IL	3,318	SD	19.9	DE	607	GA	3.4	IL	2,814	ID	16.2	26
27	AZ	3,297	MI	19.9	MI	606	MA	3.4	VA	2,803	ME	16.1	27
28	MT	3,290	CA	19.6	NJ	589	WA	3.4	KS	2,781	SC	16.0	28
29	KS	3,262	AL	19.5	WI	583	WI	3.4	ME	2,743	KS	15.7	29
30	FL	3,245	RI	19.4	OH	580	OH	3.4	NH	2,660	GA	15.7	30
31	VA	3,237	GA	19.1	IA	576	MI	3.3	LA	2,659	TX	15.6	31
32	GA	3,203	CO	19.1	GA	574	CA	3.2	GA	2,628	FL	15.5	32
33	OH	3,176	TX	18.6	ID	568	NC	3.2	OH	2,596	NV	15.5	33
34	PA	3,129	IN	18.5	AR	544	NE	3.1	PA	2,589	IN	15.5	34
35	NH	3,104	KS	18.5	MD	541	AZ	3.0	IN	2,574	AL	15.3	35
36	KY	3,095	OH	18.4	PA	540	IN	3.0	TX	2,543	RI	15.0	36
37	IN	3,075	MA	18.1	NE	537	TX	3.0	OK	2,490	OH	15.0	37
38	SD	3,066	NC	18.0	CO	526	DE	3.0	KY	2,455	SD	14.8	38
39	UT	3,051	AR	18.0	OK	524	PA	2.9	UT	2,434	NC	14.8	39
40	WV	3,039	NV	17.9	NC	522	MO	2.9	MT	2,425	MA	14.7	40
41	TX	3,031	FL	17.7	IL	504	CO	2.9	WV	2,403	NJ	14.7	41
42	OK	3,014	TN	17.6	IN	501	CT	2.7	NC	2,388	VA	14.4	42
43	SC	3,001	NJ	17.0	MO	499	KS	2.7	ID	2,385	AR	14.0	43
44	ID	2,954	PA	16.8	TX	488	IL	2.5	SC	2,371	MD	14.0	44
45	NC	2,910	VA	16.6	KS	481	MD	2.5	SD	2,283	IL	14.0	45
46	AL	2,876	MD	16.5	AZ	480	NV	2.4	AL	2,253	PA	13.9	46
47	MS	2,826	IL	16.5	NV	460	NJ	2.4	MO	2,224	TN	13.6	47
48	TN	2,755	CT	16.0	NH	444	FL	2.2	TN	2,137	CT	13.3	48
49	MO	2,723	MO	15.8	VA	434	VA	2.2	MS	2,057	MO	12.9	49
50	AR	2,500	NH	14.6	FL	409	NH	2.1	AR	1,956	NH	12.6	50
	US	3,578	US	19.4	US	611	US	3.3	US	2,967	US	16.1	
	DC	7,997	DC	33.1	DC	2,991	DC	12.4	DC	5,006	DC	20.7	

Table R-2
**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1991**

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	\$4,411	AK	21.9%	NH	\$1,342	NH	6.3%	NY	\$960	NY	4.4%	1
2	NY	3,337	NY	15.2	NJ	1,258	AK	6.0	MA	891	MD	4.1	2
3	HI	2,862	HI	14.3	AK	1,213	WY	5.6	MD	890	OR	4.1	3
4	NJ	2,781	WY	13.9	CT	1,138	VT	5.3	HI	768	MA	3.9	4
5	CT	2,668	WI	12.9	NY	1,101	OR	5.3	DE	714	HI	3.8	5
6	MA	2,469	MN	12.7	VT	925	NJ	5.0	OR	679	KY	3.7	6
7	MN	2,348	AZ	12.6	WY	912	NY	5.0	MN	671	MN	3.6	7
8	MD	2,284	NM	12.4	MI	893	MI	4.9	WI	606	WI	3.5	8
9	CA	2,283	WA	12.2	RI	879	RI	4.7	OH	559	DE	3.5	9
10	WY	2,253	OR	12.1	OR	877	ME	4.7	CA	554	NC	3.2	10
11	WA	2,239	VT	12.1	MA	830	WI	4.6	KY	552	OH	3.2	11
12	WI	2,226	WV	12.0	ME	797	CT	4.5	NC	525	UT	2.9	12
13	IL	2,133	ME	11.9	WI	797	NE	4.3	VA	515	ID	2.9	13
14	RI	2,130	LA	11.7	IL	786	AZ	4.2	IA	482	IA	2.9	14
15	VT	2,121	UT	11.7	NE	744	TX	4.2	ME	471	ME	2.8	15
16	MI	2,104	IA	11.6	MN	718	IA	4.1	VT	454	CA	2.7	16
17	DE	2,081	KY	11.6	KS	691	KS	3.9	MI	445	IN	2.7	17
18	ME	2,034	MI	11.6	CO	690	IL	3.9	GA	445	GA	2.7	18
19	OR	2,017	ND	11.4	FL	688	MN	3.9	IN	445	VA	2.6	19
20	AZ	2,006	NE	11.4	IA	686	SD	3.8	PA	438	SC	2.6	20
21	VA	1,962	RI	11.3	TX	679	FL	3.8	NJ	437	VT	2.6	21
22	CO	1,959	CA	11.3	AZ	662	CO	3.8	CO	434	OK	2.6	22
23	NE	1,955	NJ	11.2	CA	639	MA	3.7	ID	429	MI	2.4	23
24	IA	1,947	OK	11.1	VA	639	MT	3.6	RI	427	MT	2.4	24
25	NV	1,944	KS	10.9	WA	626	IN	3.4	UT	404	AR	2.4	25
26	KS	1,930	MA	10.9	MD	617	WA	3.4	MO	397	CO	2.4	26
27	NH	1,916	ID	10.9	SD	579	ND	3.3	IL	393	PA	2.4	27
28	PA	1,888	TX	10.8	IN	571	VA	3.3	SC	390	WV	2.3	28
29	OH	1,851	GA	10.7	PA	562	CA	3.2	OK	384	MO	2.3	29
30	FL	1,831	OH	10.7	OH	541	OH	3.1	NE	379	RI	2.3	30
31	GA	1,797	CO	10.7	MT	524	UT	3.0	KS	353	NE	2.2	31
32	TX	1,757	IL	10.6	GA	506	GA	3.0	MT	350	AZ	2.1	32
33	IN	1,739	SC	10.6	ND	505	PA	3.0	AR	335	AL	2.0	33
34	ND	1,734	MD	10.5	NV	456	ID	2.9	AZ	332	KS	2.0	34
35	KY	1,730	CT	10.4	HI	430	SC	2.9	WV	320	IL	2.0	35
36	NM	1,721	IN	10.4	ID	426	MD	2.8	AL	300	NJ	1.8	36
37	NC	1,673	NV	10.4	SC	423	MS	2.7	NM	239	NM	1.7	37
38	OK	1,671	MS	10.3	UT	416	NV	2.4	LA	189	MS	1.5	38
39	LA	1,653	NC	10.3	NC	382	NC	2.4	MS	185	LA	1.3	39
40	WV	1,628	DE	10.2	MO	377	MO	2.2	ND	180	ND	1.2	40
41	ID	1,602	PA	10.1	MS	344	HI	2.1	CT	144	CT	0.6	41
42	UT	1,601	MT	10.1	TN	329	TN	2.1	NH	33	NH	0.2	42
43	MO	1,596	VA	10.1	DE	311	WV	2.0	TN	20	TN	0.1	43
44	SC	1,561	FL	10.0	KY	277	LA	1.9	SD	†	SD	<	44
45	SD	1,487	SD	9.7	LA	275	KY	1.9	TX	†	TX	<	45
46	MT	1,467	AR	9.6	WV	273	AR	1.8	AK	n.t.	AK	n.t.	46
47	TN	1,410	MO	9.3	OK	250	OK	1.7	FL	n.t.	FL	n.t.	47
48	AL	1,363	AL	9.3	AR	244	NM	1.6	NV	n.t.	NV	n.t.	48
49	AR	1,336	NH	9.0	NM	222	DE	1.5	WA	n.t.	WA	n.t.	49
50	MS	1,304	TN	9.0	AL	171	AL	1.2	WY	n.t.	WY	n.t.	50
	US	2,083	US	11.3	US	666	US	3.6	US	434	US	2.4	
	DC	4,057	DC	16.8	DC	1,482	DC	6.1	DC	1,035	DC	4.3	

n.t.—no tax

†—less than \$1 per capita

<—rounds to zero

Table R-3
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	Corporation Income Taxes				General Sales and Gross Receipts Taxes				Selective Sales and Gross Receipts 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	\$445	AK	2.2%	HI	\$1,125	WA	5.9%	NV	\$578	WA	7.6%	1
2	NY	209	NY	1.0	WA	1,085	HI	5.6	HI	349	HI	7.4	2
3	DE	180	MI	0.9	CT	741	NM	5.3	VT	333	NM	6.9	3
4	MI	170	DE	0.9	NM	736	LA	4.4	FL	312	NV	6.8	4
5	CT	157	WV	0.8	AZ	652	AZ	4.1	WA	304	LA	5.9	5
6	CA	146	CA	0.7	NV	650	TN	4.0	NJ	300	AZ	5.5	6
7	NJ	133	CT	0.6	LA	630	UT	3.7	TX	298	TN	5.4	7
8	MA	120	MT	0.6	TN	626	TX	3.6	ND	297	TX	5.4	8
9	NH	111	KY	0.6	FL	621	NV	3.5	IL	294	FL	5.1	9
10	WV	106	MN	0.6	NY	606	MS	3.4	CT	294	WV	5.1	10
11	MN	103	LA	0.5	CA	592	FL	3.4	NY	291	MS	4.9	11
12	HI	102	NJ	0.5	TX	582	WV	3.3	NH	282	UT	4.8	12
13	WI	89	MA	0.5	GA	528	OK	3.2	VA	271	OK	4.7	13
14	MT	87	ND	0.5	NJ	521	GA	3.2	AL	266	AL	4.5	14
15	KY	86	NH	0.5	CO	513	AR	3.1	MD	263	ND	4.5	15
16	KS	85	WI	0.5	UT	508	SD	3.1	MN	258	SD	4.5	16
17	PA	85	HI	0.5	MO	492	WY	3.0	KY	255	AR	4.4	17
18	IL	82	KS	0.5	OK	480	CA	2.9	DE	253	GA	4.3	18
19	ND	80	NC	0.5	WY	479	CT	2.9	WV	246	NY	4.1	19
20	LA	77	PA	0.5	SD	479	MO	2.9	OK	240	CT	4.1	20
21	NC	74	TN	0.4	IL	470	CO	2.8	RI	229	KY	4.1	21
22	IA	72	IA	0.4	NE	454	AL	2.8	MT	227	SC	4.0	22
23	TN	70	MS	0.4	KS	453	NY	2.8	NE	224	NE	3.9	23
24	GA	63	IL	0.4	WV	453	SC	2.7	NM	224	CA	3.9	24
25	ME	62	ID	0.4	ID	452	IN	2.7	TN	222	MO	3.9	25
26	OH	58	GA	0.4	MN	446	NE	2.6	LA	222	ID	3.9	26
27	ID	57	AR	0.4	RI	446	ID	2.6	SD	219	MN	3.8	27
28	IN	55	ME	0.4	AR	436	ND	2.6	NC	219	IL	3.8	28
29	SD	55	SD	0.4	MS	432	KS	2.6	WI	218	WY	3.8	29
30	MS	54	UT	0.3	WI	415	MN	2.4	OH	208	CO	3.8	30
31	MD	53	OH	0.3	AL	410	WI	2.4	AZ	207	NC	3.7	31
32	AR	52	IN	0.3	SC	404	RI	2.4	KS	205	KS	3.6	32
33	NE	51	AZ	0.3	ME	403	ME	2.4	CA	202	WI	3.6	33
34	AZ	51	OR	0.3	ND	396	KY	2.4	PA	202	IN	3.6	34
35	OR	51	NE	0.3	ID	389	IL	2.3	ME	201	RI	3.6	35
36	VT	48	OK	0.3	OH	381	NC	2.3	AK	199	ME	3.5	36
37	UT	47	SC	0.3	NC	370	OH	2.2	MS	197	OH	3.4	37
38	RI	46	AL	0.3	IA	360	IA	2.1	IA	196	NJ	3.3	38
39	VA	45	VT	0.3	PA	351	NJ	2.1	SC	194	IA	3.2	39
40	FL	44	MO	0.3	KY	350	PA	1.9	GA	190	VT	3.2	40
41	MO	44	RI	0.2	MI	340	MI	1.9	AR	187	VA	3.1	41
42	OK	43	MD	0.2	VA	327	VA	1.7	MO	184	PA	3.0	42
43	SC	43	FL	0.2	MA	318	MD	1.5	ID	183	MD	2.7	43
44	AL	41	VA	0.2	MD	317	MA	1.4	CO	182	MI	2.7	44
45	CO	34	NM	0.2	VT	222	VT	1.3	MA	181	MA	2.2	45
46	NM	32	CO	0.2	AK	134	AK	0.7	OR	181	AK	1.6	46
47	NV	n.t.	NV	n.t.	DE	n.t.	DE	n.t.	IN	156	MT	1.5	47
48	TX	n.t.	TX	n.t.	MT	n.t.	MT	n.t.	MI	146	NH	1.3	48
49	WA	n.t.	WA	n.t.	NH	n.t.	NH	n.t.	UT	144	DE	1.3	49
50	WY	n.t.	WY	n.t.	OR	n.t.	OR	n.t.	WY	125	OR	1.1	50
	US	88	US	0.5	US	497	US	2.7	US	249	US	4.0	
	DC	225	DC	0.9	DC	759	DC	3.1	DC	367	DC	4.8	

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 1991

Rank	Motor Fuels Taxes				Public Utilities Taxes				Tobacco Products Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NE	\$140	MS	1.0%	NJ	\$140	NJ	0.6%	NV	\$39	TX	0.2%	1
2	MT	136	MT	0.9	IL	97	FL	0.5	RI	38	NV	0.2	2
3	TN	128	WV	0.8	NY	92	AL	0.5	TX	37	ME	0.2	3
4	NC	123	NM	0.8	FL	90	IL	0.5	NH	36	RI	0.2	4
5	MS	120	TN	0.8	HI	83	NY	0.4	NY	36	AR	0.2	5
6	ND	120	NE	0.8	AL	72	HI	0.4	NJ	36	MN	0.2	6
7	IA	118	ND	0.8	WA	70	WA	0.4	ME	36	IA	0.2	7
8	WA	117	NC	0.8	VA	63	OH	0.3	CT	35	FL	0.2	8
9	NV	116	LA	0.7	RI	61	RI	0.3	MN	35	ND	0.2	9
10	WV	114	ID	0.7	OH	58	VA	0.3	IL	34	OR	0.2	10
11	NM	114	SD	0.7	CT	55	MO	0.3	FL	32	NH	0.2	11
12	SD	112	IA	0.7	MO	50	AZ	0.3	IA	31	IL	0.2	12
13	WI	110	OK	0.7	PA	49	WI	0.3	AK	29	WI	0.2	13
14	ID	108	AR	0.7	WI	48	PA	0.3	WI	29	NY	0.2	14
15	ME	105	SC	0.6	MD	46	TX	0.2	OR	28	MS	0.2	15
16	LA	104	WI	0.6	AZ	45	CT	0.2	WA	28	WA	0.2	16
17	OK	104	WA	0.6	CA	42	MD	0.2	MI	28	MI	0.2	17
18	IN	104	KY	0.6	TX	39	NC	0.2	AR	26	OK	0.1	18
19	MN	103	IN	0.6	NC	34	CA	0.2	ND	26	AK	0.1	19
20	IL	103	NV	0.6	DE	32	UT	0.2	DE	25	NJ	0.1	20
21	CT	100	ME	0.6	KS	30	LA	0.2	CA	25	NE	0.1	21
22	VA	98	AZ	0.6	NH	29	KS	0.2	NE	24	LA	0.1	22
23	CO	98	MN	0.6	OR	26	ND	0.2	MA	24	AL	0.1	23
24	DE	97	OR	0.5	LA	26	AR	0.2	HI	23	CT	0.1	24
25	AZ	97	OH	0.5	UT	26	DE	0.2	OK	22	WV	0.1	25
26	SC	96	UT	0.5	ND	25	OK	0.2	KS	22	SD	0.1	26
27	HI	95	AL	0.5	NV	24	OR	0.2	VT	21	DE	0.1	27
28	AR	95	CO	0.5	VT	24	KY	0.1	AL	20	KS	0.1	28
29	OH	95	TX	0.5	OK	24	NH	0.1	LA	20	CA	0.1	29
30	KY	94	KS	0.5	AR	23	VT	0.1	SD	20	VT	0.1	30
31	KS	94	VT	0.5	KY	22	SC	0.1	MS	20	IN	0.1	31
32	VT	92	IL	0.5	SC	20	NV	0.1	IN	20	HI	0.1	32
33	OR	91	VA	0.5	NM	18	NM	0.1	OH	19	OH	0.1	33
34	MD	91	WY	0.5	CO	17	WV	0.1	MO	19	MO	0.1	34
35	FL	88	FL	0.5	GA	16	GA	0.1	CO	18	MT	0.1	35
36	TX	87	DE	0.5	MN	15	MT	0.1	PA	18	MA	0.1	36
37	NH	82	HI	0.5	WV	15	CO	0.1	WV	18	TN	0.1	37
38	AL	79	MI	0.4	MT	14	MN	0.1	TN	16	ID	0.1	38
39	WY	79	MD	0.4	NE	13	NE	0.1	MT	16	CO	0.1	39
40	MI	78	MO	0.4	AK	11	MS	0.1	ID	15	UT	0.1	40
41	MA	77	GA	0.4	WY	9	WY	0.1	AZ	14	PA	0.1	41
42	RI	74	RI	0.4	MS	9	AK	0.1	UT	13	AZ	0.1	42
43	UT	74	CT	0.4	ID	6	ID	<	GA	13	NM	0.1	43
44	MO	71	NH	0.4	TN	6	TN	<	MD	13	GA	0.1	44
45	AK	70	AK	0.3	MI	4	MI	<	WY	12	WY	0.1	45
46	GA	68	MA	0.3	IA	3	IA	<	NM	11	MD	0.1	46
47	CA	66	CA	0.3	SD	1	SD	<	SC	9	SC	0.1	47
48	PA	60	PA	0.3	ME	†	ME	<	VA	6	VA	<	48
49	NJ	52	NJ	0.2	MA	n.t.	MA	n.t.	KY	4	KY	<	49
50	NY	28	NY	0.1	IN	n.t.	IN	n.t.	NC	2	NC	<	50
	US	85	US	0.5	US	48	US	0.3	US	24	US	0.1	
	DC	51	DC	0.2	DC	184	DC	0.8	DC	18	DC	0.1	

n.t. — no tax

< rounds to zero

† less than \$1

Table R-5
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	Alcoholic Beverages Taxes				User Charges				Miscellaneous				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	FL	\$41	FL	0.2%	AK	\$1,093	AK	5.4%	AK	\$5,540	AK	27.5%	1
2	HI	36	AL	0.2	DE	731	ND	4.4	WY	1,259	WY	7.8	2
3	AL	33	SC	0.2	WY	680	MS	4.4	NM	765	NM	5.5	3
4	SC	32	TN	0.2	ND	667	WY	4.2	DE	646	MT	4.2	4
5	GA	31	GA	0.2	HI	659	AL	4.2	MT	607	LA	3.4	5
6	TN	29	HI	0.2	MN	637	SC	3.9	MN	541	ND	3.3	6
7	ME	28	ME	0.2	AL	613	LA	3.7	ND	499	DE	3.2	7
8	VT	25	NC	0.1	WA	607	DE	3.6	CO	483	SD	2.9	8
9	AK	24	VT	0.1	IA	597	GA	3.6	LA	477	MN	2.9	9
10	NC	24	TX	0.1	GA	596	IA	3.6	HI	473	OR	2.8	10
11	WA	23	WA	0.1	CA	596	UT	3.5	FL	472	WV	2.7	11
12	TX	22	KS	0.1	SC	581	OK	3.5	OR	461	AZ	2.7	12
13	KS	21	MT	0.1	NE	574	MN	3.4	NY	456	CO	2.6	13
14	OK	17	AK	0.1	NV	571	NE	3.3	SD	452	UT	2.6	14
15	MT	17	OK	0.1	NY	570	TN	3.3	CA	431	FL	2.6	15
16	KY	15	MS	0.1	MS	553	WA	3.3	AZ	425	VT	2.4	16
17	NY	14	KY	0.1	IN	545	HI	3.3	VT	422	HI	2.4	17
18	CT	14	SD	0.1	CO	540	IN	3.3	RI	405	TX	2.3	18
19	VA	14	ID	0.1	FL	532	NM	3.3	NJ	405	KY	2.2	19
20	SD	13	NM	0.1	LA	529	ID	3.2	MA	399	RI	2.2	20
21	MI	13	AR	0.1	OK	521	NV	3.0	NV	392	ID	2.1	21
22	DE	13	LA	0.1	TN	520	OR	3.0	MI	390	MI	2.1	22
23	MS	13	MI	0.1	VA	515	WV	3.0	CT	383	CA	2.1	23
24	MN	13	VA	0.1	MI	515	CA	2.9	KS	372	KS	2.1	24
25	ID	12	MN	0.1	WI	502	CO	2.9	TX	371	ME	2.1	25
26	PA	12	AZ	0.1	OR	502	NC	2.9	WV	367	NV	2.1	26
27	NH	12	UT	0.1	KS	479	FL	2.9	PA	364	NY	2.1	27
28	MA	11	NY	0.1	UT	478	WI	2.9	MD	362	NE	2.0	28
29	NM	11	DE	0.1	NC	475	AR	2.9	ME	358	OK	2.0	29
30	AR	11	PA	0.1	VT	474	MI	2.8	UT	356	PA	2.0	30
31	LA	11	ND	0.1	ID	467	KS	2.7	NE	349	IA	1.9	31
32	AZ	11	NE	0.1	NJ	465	KY	2.7	NH	343	WI	1.9	32
33	NJ	10	CT	0.1	NM	454	VT	2.7	IL	332	AL	1.9	33
34	NE	10	NH	0.1	MA	452	VA	2.6	WA	331	WA	1.8	34
35	NV	10	NV	0.1	OH	445	NY	2.6	WI	327	MA	1.8	35
36	ND	10	RI	0.1	TX	415	OH	2.6	VA	326	IN	1.7	36
37	IL	9	MA	<	WV	408	TX	2.5	KY	322	OH	1.7	37
38	RI	9	IL	<	KY	403	AZ	2.4	IA	321	VA	1.7	38
39	UT	9	WV	<	NH	401	MT	2.4	ID	316	MD	1.7	39
40	WI	8	WI	<	AR	397	SD	2.2	OH	300	IL	1.6	40
41	WV	6	NJ	<	MD	390	MO	2.2	OK	298	NJ	1.6	41
42	OH	6	IN	<	AZ	387	ME	2.1	IN	290	NH	1.6	42
43	IN	6	OH	<	MO	378	MA	2.0	AL	277	AR	1.6	43
44	CO	6	CO	<	MT	351	NH	1.9	MO	249	MS	1.6	44
45	MD	5	IA	<	ME	350	NJ	1.9	NC	240	SC	1.5	45
46	IA	5	MO	<	IL	349	PA	1.8	GA	235	CT	1.5	46
47	MO	5	MD	<	SD	345	MD	1.8	SC	229	NC	1.5	47
48	CA	4	OR	<	CT	339	IL	1.7	AR	222	MO	1.4	48
49	OR	4	CA	<	PA	338	RI	1.5	TN	207	GA	1.4	49
50	WY	2	WY	<	RI	283	CT	1.3	MS	201	TN	1.3	50
	US	15	US	0.1	US	497	US	2.7	US	387	US	2.1	
	DC	11	DC	<	DC	451	DC	1.9	DC	498	DC	2.1	

< rounds to zero

Table R-6
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	General Expenditure				Direct Education				Direct Elementary and Secondary 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	\$9,916	AK	49.4%	AK	\$2,286	WY	11.4%	AK	\$1,697	AK	8.4%	1
2	NY	5,482	WY	31.3	WY	1,824	AK	10.9	WY	1,261	WY	7.8	2
3	WY	5,064	NY	24.9	VT	1,588	NM	9.4	NY	1,211	MT	6.3	3
4	HI	4,598	NM	24.4	NY	1,541	UT	9.3	NJ	1,083	NM	6.0	4
5	CT	4,446	MT	24.2	DE	1,490	VT	9.1	CT	1,053	VT	5.9	5
6	MN	4,250	LA	23.7	WI	1,423	ND	8.8	VT	1,044	AZ	5.7	6
7	MA	4,127	ND	23.4	WA	1,418	MT	8.6	WA	973	ME	5.6	7
8	NJ	4,107	MN	23.0	MN	1,412	AZ	8.5	MN	964	UT	5.6	8
9	DE	4,094	HI	22.8	MI	1,386	WI	8.2	ME	964	WV	5.5	9
10	CA	4,055	AZ	22.3	NJ	1,358	WV	8.0	WI	957	WI	5.5	10
11	VT	3,882	VT	22.1	NE	1,345	SC	8.0	MI	945	NY	5.5	11
12	RI	3,876	UT	22.0	AZ	1,343	OR	7.9	NV	918	SC	5.4	12
13	WA	3,820	OR	21.7	ND	1,337	MS	7.8	MT	918	OR	5.4	13
14	NV	3,746	WI	21.4	OR	1,332	NE	7.7	AZ	910	WA	5.3	14
15	MD	3,717	MS	21.3	MD	1,323	IA	7.7	OR	897	MI	5.2	15
16	WI	3,693	ME	21.3	IA	1,323	WA	7.7	NE	890	NE	5.2	16
17	ME	3,637	SC	21.2	CT	1,321	MN	7.6	VA	888	MN	5.2	17
18	OR	3,630	WV	21.0	NM	1,319	MI	7.6	NH	885	SD	5.1	18
19	MI	3,607	WA	20.8	MT	1,305	DE	7.6	MD	876	ND	5.1	19
20	ND	3,541	RI	20.6	CO	1,280	ME	7.5	CA	872	LA	5.1	20
21	AZ	3,537	IA	20.4	ME	1,280	ID	7.4	PA	856	MS	5.0	21
22	MT	3,500	DE	20.3	UT	1,274	IN	7.4	CO	854	TX	4.9	22
23	IA	3,424	AL	20.0	CA	1,269	NC	7.3	DE	845	IN	4.9	23
24	CO	3,418	CA	20.0	VA	1,265	LA	7.3	RI	841	ID	4.9	24
25	FL	3,415	NV	20.0	IN	1,237	AL	7.2	FL	835	IA	4.9	25
26	NM	3,357	MI	19.9	KS	1,235	NY	7.0	NM	831	OK	4.9	26
27	LA	3,349	KY	19.8	RI	1,208	TX	7.0	IA	820	NV	4.9	27
28	VA	3,322	ID	19.4	NV	1,193	AR	7.0	IN	817	NC	4.8	28
29	IL	3,294	OK	19.3	SC	1,190	CO	6.9	MA	807	GA	4.8	29
30	NE	3,269	GA	19.2	NC	1,180	OK	6.9	OH	804	OH	4.7	30
31	GA	3,213	SD	19.2	TX	1,148	KS	6.8	KS	804	CO	4.7	31
32	PA	3,201	NE	19.1	OH	1,140	SD	6.8	TX	803	VA	4.6	32
33	KS	3,200	NC	18.7	NH	1,133	KY	6.8	GA	802	KS	4.6	33
34	OH	3,195	CO	18.6	PA	1,124	NV	6.6	SC	801	PA	4.6	34
35	SC	3,138	FL	18.6	HI	1,118	OH	6.5	SD	779	FL	4.6	35
36	NH	3,061	OH	18.5	FL	1,114	VA	6.5	NC	777	RI	4.5	36
37	NC	3,036	MA	18.3	ID	1,105	GA	6.5	UT	773	AR	4.5	37
38	UT	3,016	KS	18.1	IL	1,101	RI	6.4	ND	771	MO	4.4	38
39	IN	2,997	IN	18.0	WV	1,097	CA	6.2	MO	762	NJ	4.3	39
40	SD	2,949	TX	17.8	GA	1,086	MD	6.1	IL	760	CA	4.3	40
41	KY	2,949	TN	17.6	SD	1,068	FL	6.1	WV	754	NH	4.2	41
42	AL	2,941	AR	17.6	AL	1,067	PA	6.1	OK	731	KY	4.2	42
43	OK	2,899	CT	17.4	OK	1,060	MO	6.0	ID	726	DE	4.2	43
44	TX	2,896	MD	17.2	MA	1,059	TN	5.9	LA	714	AL	4.2	44
45	WV	2,862	PA	17.2	LA	1,050	HI	5.6	HI	689	CT	4.1	45
46	ID	2,851	VA	17.0	MO	1,035	NJ	5.5	MS	629	MD	4.1	46
47	TN	2,757	NJ	16.4	KY	1,015	IL	5.4	KY	625	IL	3.8	47
48	MS	2,691	IL	16.3	MS	998	NH	5.4	AR	619	TN	3.7	48
49	MO	2,664	MO	15.5	AR	979	CT	5.2	AL	615	MA	3.6	49
50	AR	2,440	NH	14.5	TN	919	MA	4.7	TN	572	HI	3.4	50
	US	3,603	US	19.5	US	1,228	US	6.6	US	865	US	4.7	
	DC	7,075	DC	30.0	DC	1,207	DC	5.2	DC	1,042	DC	4.4	

Table R-7
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	Direct Higher Education				Direct Public Welfare				Direct Health and Hospitals				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	DE	\$536	ND	3.4%	NY	\$994	NY	4.5%	NY	\$551	AL	3.3%	1
2	ND	509	UT	3.3	MA	899	ME	4.2	WY	530	WY	3.3	2
3	WY	498	NM	3.2	ME	714	MA	4.0	GA	509	MS	3.2	3
4	AK	493	WY	3.1	MN	675	MN	3.6	AL	485	SC	3.2	4
5	UT	454	IA	2.7	CT	647	KY	3.5	SC	469	GA	3.0	5
6	IA	450	DE	2.7	AK	634	RI	3.4	LA	418	LA	3.0	6
7	VT	443	VT	2.5	RI	634	WI	3.4	MS	409	NY	2.5	7
8	NM	438	MS	2.5	VT	593	VT	3.4	MN	403	NM	2.3	8
9	WI	412	AZ	2.5	WI	583	OH	3.2	MI	371	NC	2.3	9
10	HI	410	AK	2.5	CA	573	AK	3.2	IA	369	TN	2.2	10
11	NE	409	NE	2.4	OH	558	LA	3.1	NC	367	IA	2.2	11
12	MI	404	AL	2.4	NJ	552	MI	3.0	CA	364	MN	2.2	12
13	CO	401	WI	2.4	MI	551	MT	3.0	MA	361	MI	2.0	13
14	AZ	397	OR	2.3	KY	528	ND	2.9	AK	356	OK	2.0	14
15	MD	397	ID	2.3	PA	509	SC	2.9	TN	348	IN	1.8	15
16	KS	391	NC	2.3	WA	484	AR	2.9	CT	338	CA	1.8	16
17	OR	390	IN	2.2	IA	454	WV	2.9	HI	332	FL	1.8	17
18	MN	385	MI	2.2	MD	443	CA	2.8	FL	326	AK	1.8	18
19	WA	383	SC	2.2	ND	443	PA	2.7	NM	320	ID	1.7	19
20	IN	370	KS	2.2	LA	435	MS	2.7	WA	307	WA	1.7	20
21	NC	365	CO	2.2	SC	433	IA	2.7	IN	303	HI	1.6	21
22	AL	351	WV	2.1	MT	432	NM	2.7	OK	302	NE	1.6	22
23	CA	350	WA	2.1	IL	430	WA	2.6	VA	285	TX	1.6	23
24	ID	334	MN	2.1	IN	419	OK	2.6	KS	282	MA	1.6	24
25	SC	329	KY	2.0	HI	415	CT	2.5	NE	279	KS	1.6	25
26	VA	328	HI	2.0	GA	409	IN	2.5	NV	278	UT	1.6	26
27	TX	319	AR	2.0	NH	404	GA	2.4	OH	273	OH	1.6	27
28	MS	317	TX	2.0	AR	403	OR	2.4	OR	262	OR	1.6	28
29	KY	304	LA	2.0	OR	401	AL	2.3	TX	262	AR	1.5	29
30	TN	292	OK	1.9	WV	393	NE	2.3	RI	256	WV	1.5	30
31	OH	291	TN	1.9	NE	390	NC	2.2	ID	250	NV	1.5	31
32	WV	288	MD	1.8	OK	384	UT	2.2	MO	241	VA	1.5	32
33	OK	287	MT	1.8	DE	378	AZ	2.2	CO	237	KY	1.4	33
34	IL	285	CA	1.7	NM	367	NJ	2.2	WI	235	MT	1.4	34
35	AR	281	VA	1.7	NC	364	IL	2.1	DE	223	MO	1.4	35
36	RI	277	OH	1.7	CO	361	TN	2.1	UT	217	RI	1.4	36
37	LA	276	SD	1.6	FL	359	HI	2.1	NJ	214	WI	1.4	37
38	NY	269	ME	1.6	MO	355	MO	2.1	IL	214	CT	1.3	38
39	ME	269	RI	1.5	AZ	349	MD	2.1	KY	209	CO	1.3	39
40	MT	260	IL	1.4	MS	341	WY	2.1	AR	207	DE	1.1	40
41	NV	251	GA	1.4	AL	340	SD	2.0	MT	203	AZ	1.1	41
42	SD	243	MO	1.4	KS	339	ID	2.0	WV	202	SD	1.1	42
43	MO	239	NV	1.3	WY	331	CO	2.0	MD	183	IL	1.1	43
44	NJ	238	FL	1.2	TN	328	FL	2.0	PA	179	ME	1.0	44
45	GA	235	NY	1.2	VA	327	TX	2.0	ME	176	PA	1.0	45
46	FL	228	NH	1.0	TX	318	KS	1.9	AZ	174	ND	1.0	46
47	NH	217	PA	1.0	SD	314	NH	1.9	SD	168	NJ	0.9	47
48	CT	212	NJ	0.9	UT	307	DE	1.9	ND	145	MD	0.8	48
49	MA	206	MA	0.9	ID	297	VA	1.7	NH	141	VT	0.7	49
50	PA	178	CT	0.8	NV	231	NV	1.2	VT	120	NH	0.7	50
	US	312	US	1.7	US	504	US	2.7	US	322	US	1.7	
	DC	171	DC	0.7	DC	1,162	DC	4.9	DC	876	DC	3.7	

Table R-8
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	Direct Highway				Direct Police				Direct Fire				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	\$1,008	AK	5.0%	AK	\$202	AZ	1.0%	NV	\$108	NV	0.6%	1
2	WY	754	WY	4.7	NY	197	AK	1.0	RI	105	RI	0.6	2
3	SD	441	MT	2.9	CA	178	NV	0.9	MA	92	MA	0.4	3
4	DE	441	SD	2.9	NV	171	WY	0.9	AK	82	OR	0.4	4
5	MT	419	ND	2.6	FL	163	NM	0.9	CT	79	AK	0.4	5
6	VT	406	IA	2.4	NJ	160	NY	0.9	CA	79	CA	0.4	6
7	IA	397	VT	2.3	AZ	159	FL	0.9	NY	74	AZ	0.3	7
8	ND	391	NM	2.2	MD	156	CA	0.9	MD	71	WI	0.3	8
9	CT	390	DE	2.2	WY	150	LA	0.8	OR	68	FL	0.3	9
10	KS	376	WV	2.2	CT	146	WI	0.8	FL	62	NY	0.3	10
11	MN	374	KS	2.1	IL	139	MD	0.7	IL	61	MD	0.3	11
12	NE	343	ID	2.1	MA	132	MI	0.7	WI	60	NM	0.3	12
13	AZ	334	AZ	2.1	WI	132	CO	0.7	NH	60	OH	0.3	13
14	ME	331	MS	2.0	MI	131	IL	0.7	CO	58	OK	0.3	14
15	VA	326	MN	2.0	DE	131	RI	0.7	VA	58	CO	0.3	15
16	CO	325	NE	2.0	HI	131	OR	0.7	HI	57	CT	0.3	16
17	ID	311	LA	1.9	RI	129	UT	0.7	OH	56	WA	0.3	17
18	NV	306	OK	1.9	CO	129	DE	0.7	WA	56	IL	0.3	18
19	NM	306	ME	1.9	NM	127	HI	0.7	AZ	54	VA	0.3	19
20	HI	305	CO	1.8	LA	121	ID	0.7	OK	49	NH	0.3	20
21	WV	297	KY	1.7	NH	114	OH	0.6	ME	48	HI	0.3	21
22	MD	294	OR	1.7	OR	114	TX	0.6	NJ	48	ME	0.3	22
23	NY	293	WI	1.7	VA	114	NJ	0.6	MO	48	LA	0.3	23
24	OK	291	VA	1.7	OH	113	NC	0.6	NM	46	WY	0.3	24
25	WI	289	AR	1.6	WA	112	GA	0.6	GA	46	MO	0.3	25
26	IL	284	NV	1.6	MN	110	WA	0.6	WY	45	GA	0.3	26
27	OR	280	TN	1.6	TX	106	SC	0.6	MI	44	TN	0.3	27
28	WA	278	UT	1.5	GA	105	AL	0.6	TX	43	TX	0.3	28
29	LA	275	CT	1.5	NC	102	MN	0.6	KS	42	UT	0.3	29
30	NJ	264	HI	1.5	MO	100	VA	0.6	TN	41	AL	0.2	30
31	KY	259	WA	1.5	KS	98	MA	0.6	LA	40	MS	0.2	31
32	MS	256	AL	1.5	PA	97	MT	0.6	IN	38	MI	0.2	32
33	NH	256	TX	1.4	ID	97	MO	0.6	NE	38	KS	0.2	33
34	TN	247	NC	1.4	UT	91	CT	0.6	NC	37	NC	0.2	34
35	RI	244	MO	1.4	IA	90	OK	0.6	MN	37	IN	0.2	35
36	MO	243	IL	1.4	SC	89	TN	0.6	AL	37	SC	0.2	36
37	PA	237	GA	1.4	AL	88	NH	0.5	UT	35	NE	0.2	37
38	TX	234	MD	1.4	TN	88	KY	0.5	SC	33	ID	0.2	38
39	GA	233	NY	1.3	OK	87	KS	0.5	IA	32	KY	0.2	39
40	NC	231	OH	1.3	MT	87	IA	0.5	ID	32	MN	0.2	40
41	OH	229	RI	1.3	NE	87	PA	0.5	MS	31	NJ	0.2	41
42	AR	228	PA	1.3	VT	87	MS	0.5	KY	30	MT	0.2	42
43	FL	226	FL	1.2	ME	81	NE	0.5	VT	30	IA	0.2	43
44	AL	219	IN	1.2	KY	81	VT	0.5	MT	29	AR	0.2	44
45	UT	211	NH	1.2	SD	76	SD	0.5	PA	27	VT	0.2	45
46	MI	208	SC	1.2	IN	76	ME	0.5	SD	26	SD	0.2	46
47	IN	203	MI	1.1	MS	66	AR	0.5	AR	25	ND	0.2	47
48	MA	183	NJ	1.1	AR	66	IN	0.5	ND	24	PA	0.1	48
49	CA	181	CA	0.9	ND	64	ND	0.4	WV	19	WV	0.1	49
50	SC	171	MA	0.8	WV	51	WV	0.4	DE	15	DE	0.1	50
	US	258	US	1.4	US	130	US	0.7	US	55	US	0.3	
	DC	239	DC	1.0	DC	447	DC	1.9	DC	167	DC	0.7	

Table R-9
**State Rankings for Selected State-Local Expenditure Items
 Per Capita and as a Percentage of State Personal Income
 FY 1991**

Rank	Direct Corrections				Direct Protective Inspection and Regulation				Direct Sewerage and Sanitation				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	\$223	AK	1.1%	AK	\$58	AK	0.3%	NJ	\$224	HI	1.1%	1
2	NY	204	NY	0.9	CA	51	CA	0.3	HI	222	DE	1.1	2
3	NV	156	NV	0.9	NV	47	NV	0.3	DE	213	WI	1.0	3
4	CA	154	AZ	0.8	WA	44	WA	0.2	NY	193	WY	0.9	4
5	MD	140	CA	0.8	DE	41	NM	0.2	CT	172	WA	0.9	5
6	CT	140	GA	0.7	OR	34	OR	0.2	AK	170	NJ	0.9	6
7	AZ	131	NM	0.7	NJ	31	ID	0.2	WA	168	NY	0.9	7
8	FL	123	SC	0.7	ID	30	DE	0.2	WI	167	RI	0.9	8
9	GA	122	OR	0.7	NY	29	WY	0.2	RI	161	AK	0.8	9
10	DE	122	FL	0.7	NM	29	AZ	0.2	MA	160	ME	0.8	10
11	MA	121	MD	0.6	FL	28	FL	0.2	WY	149	FL	0.8	11
12	OR	115	DE	0.6	HI	27	ND	0.1	FL	147	MN	0.7	12
13	NJ	114	MI	0.6	RI	27	RI	0.1	MN	139	LA	0.7	13
14	MI	111	TN	0.6	VA	26	ME	0.1	ME	139	MA	0.7	14
15	CO	105	UT	0.6	WY	25	HI	0.1	MD	137	NM	0.7	15
16	SC	104	NC	0.6	AZ	24	MS	0.1	CA	136	VA	0.7	16
17	NM	101	CO	0.6	ME	24	VA	0.1	VA	131	CT	0.7	17
18	VA	101	CT	0.5	MN	24	NY	0.1	NH	120	CA	0.7	18
19	NC	94	WY	0.5	MD	23	MN	0.1	PA	116	NC	0.7	19
20	TN	94	TX	0.5	CT	22	NJ	0.1	OH	112	OH	0.6	20
21	WA	94	MA	0.5	ND	22	NE	0.1	MI	111	MD	0.6	21
22	RI	92	LA	0.5	NE	21	OK	0.1	IL	109	PA	0.6	22
23	KS	91	VA	0.5	NH	21	VT	0.1	NC	107	MI	0.6	23
24	TX	88	WA	0.5	VT	21	AR	0.1	LA	106	AZ	0.6	24
25	WY	87	KS	0.5	IL	19	MD	0.1	IA	98	ID	0.6	25
26	WI	82	OK	0.5	OK	18	WI	0.1	NM	96	TX	0.6	26
27	HI	81	RI	0.5	MI	18	NH	0.1	OR	96	OR	0.6	27
28	PA	80	WI	0.5	MS	17	MI	0.1	TX	95	NH	0.6	28
29	UT	80	NJ	0.5	WI	17	TX	0.1	AZ	92	IA	0.6	29
30	IL	78	KY	0.5	OH	16	OH	0.1	VT	90	TN	0.6	30
31	OH	78	OH	0.4	TX	16	SC	0.1	GA	89	AL	0.6	31
32	LA	76	MT	0.4	AR	15	IL	0.1	IN	88	SC	0.5	32
33	OK	75	PA	0.4	NC	15	NC	0.1	TN	88	KY	0.5	33
34	ME	73	ME	0.4	KS	15	CT	0.1	ID	86	IL	0.5	34
35	KY	67	HI	0.4	CO	14	TN	0.1	AL	83	GA	0.5	35
36	MT	67	IN	0.4	MA	14	UT	0.1	KY	81	IN	0.5	36
37	IN	65	IL	0.4	SC	14	MT	0.1	SC	81	UT	0.5	37
38	MN	60	ID	0.4	TN	13	KS	0.1	CO	78	VT	0.5	38
39	NE	60	AL	0.4	MO	13	KY	0.1	NV	75	WV	0.5	39
40	NH	58	AR	0.4	IA	12	CO	0.1	OK	74	OK	0.5	40
41	ID	57	NE	0.3	PA	12	IA	0.1	UT	71	MS	0.4	41
42	AL	57	SD	0.3	KY	12	AL	0.1	WV	70	CO	0.4	42
43	MO	54	MN	0.3	MT	12	MO	0.1	MO	66	NV	0.4	43
44	VT	54	MS	0.3	GA	12	WV	0.1	NE	65	AR	0.4	44
45	SD	52	MO	0.3	UT	12	LA	0.1	ND	57	MO	0.4	45
46	AR	50	VT	0.3	AL	11	GA	0.1	KS	57	MT	0.4	46
47	IA	49	IA	0.3	LA	10	PA	0.1	MT	57	ND	0.4	47
48	MS	41	NH	0.3	WV	10	MA	0.1	AR	56	NE	0.4	48
49	ND	34	WV	0.2	SD	10	SD	0.1	MS	55	KS	0.3	49
50	WV	33	ND	0.2	IN	8	IN	<	SD	46	SD	0.3	50
	US	108	US	0.6	US	24	US	0.1	US	123	US	0.7	
	DC	606	DC	2.6	DC	83	DC	0.4	DC	315	DC	1.3	

Table R-10
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1991

Rank	Housing and Community Development				Governmental Administration				Interest Payments on General Debt				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	\$168	HI	0.8%	AK	\$658	AK	3.1%	AK	\$1,317	AK	6.6%	1
2	HI	156	NY	0.8	HI	347	WY	1.9	DE	396	LA	2.4	2
3	AK	139	AK	0.7	WY	310	HI	1.7	WY	364	WY	2.3	3
4	MA	137	MA	0.6	NV	282	NV	1.6	NY	343	DE	2.0	4
5	CT	114	RI	0.6	NY	266	NM	1.5	LA	338	WV	1.7	5
6	RI	108	DE	0.5	CA	253	OR	1.5	RI	323	RI	1.7	6
7	CA	100	CA	0.5	OR	252	AZ	1.4	NV	301	AZ	1.7	7
8	DE	99	UT	0.5	DE	252	VT	1.4	NJ	292	KY	1.6	8
9	MD	90	VT	0.5	VT	240	DE	1.3	CT	283	NV	1.6	9
10	MN	84	MN	0.5	MN	222	MT	1.3	MA	282	NY	1.6	10
11	VT	80	CT	0.4	NJ	221	UT	1.2	NH	280	SD	1.5	11
12	NJ	70	MD	0.4	AZ	220	CA	1.2	HI	275	ND	1.5	12
13	UT	66	MT	0.4	CT	220	NY	1.2	MN	269	MT	1.5	13
14	IL	64	TN	0.4	NM	215	MN	1.2	AZ	262	MN	1.5	14
15	MT	61	ND	0.4	CO	207	CO	1.1	PA	258	PA	1.4	15
16	TN	60	AL	0.3	MD	206	OH	1.1	KY	245	HI	1.4	16
17	PA	57	OR	0.3	RI	205	RI	1.1	CO	239	OR	1.3	17
18	ME	57	ME	0.3	MA	203	WV	1.1	WV	235	NH	1.3	18
19	OR	57	OH	0.3	VA	198	ME	1.1	SD	234	CO	1.3	19
20	VA	56	IL	0.3	FL	192	FL	1.1	FL	227	TX	1.3	20
21	OH	56	GA	0.3	MT	191	MS	1.0	ND	224	VT	1.3	21
22	ND	56	PA	0.3	OH	191	KS	1.0	OR	223	MA	1.2	22
23	WA	55	WA	0.3	KS	186	LA	1.0	VT	221	FL	1.2	23
24	GA	52	VA	0.3	WA	184	VA	1.0	MT	212	UT	1.2	24
25	CO	52	CO	0.3	MI	181	ID	1.0	TX	209	NJ	1.2	25
26	AL	51	NC	0.3	NH	181	WA	1.0	MD	209	ME	1.2	26
27	NV	49	NJ	0.3	ME	180	MI	1.0	IL	202	CT	1.1	27
28	NC	45	LA	0.3	IL	173	SC	1.0	ME	199	KS	1.1	28
29	NE	45	NV	0.3	UT	171	ND	1.0	KS	191	OK	1.1	29
30	LA	40	NE	0.3	PA	167	OK	1.0	WI	178	AL	1.1	30
31	WI	39	AR	0.2	IA	166	IA	1.0	UT	167	WI	1.0	31
32	FL	38	MS	0.2	WI	162	SD	1.0	VA	167	IL	1.0	32
33	AZ	37	OK	0.2	GA	159	MD	1.0	CA	167	MD	1.0	33
34	OK	37	WV	0.2	IN	154	GA	1.0	WA	163	MS	1.0	34
35	WY	36	AZ	0.2	SD	151	WI	0.9	OK	159	AR	0.9	35
36	AR	35	WY	0.2	ID	151	IN	0.9	AL	155	TN	0.9	36
37	NH	34	WI	0.2	ND	151	PA	0.9	OH	143	WA	0.9	37
38	IN	34	KY	0.2	OK	150	MA	0.9	MI	142	SC	0.9	38
39	WV	33	FL	0.2	LA	148	AL	0.9	NE	141	VA	0.9	39
40	MO	32	SC	0.2	SC	148	NJ	0.9	TN	140	OH	0.8	40
41	SD	32	SD	0.2	WV	144	NC	0.9	SC	132	NE	0.8	41
42	MS	31	IN	0.2	NC	142	KY	0.9	MO	130	CA	0.8	42
43	KY	31	MO	0.2	NE	139	CT	0.9	IA	130	ID	0.8	43
44	SC	30	NH	0.2	TX	137	NH	0.9	AR	124	MI	0.8	44
45	IA	26	NM	0.2	MS	133	IL	0.9	IN	122	IA	0.8	45
46	TX	25	IA	0.2	AL	133	TX	0.8	MS	121	MO	0.8	46
47	NM	23	TX	0.2	KY	129	NE	0.8	ID	119	IN	0.7	47
48	ID	21	ID	0.1	MO	127	TN	0.8	GA	117	GA	0.7	48
49	MI	16	MI	0.1	TN	119	AR	0.7	NC	100	NM	0.7	49
50	KS	16	KS	0.1	AR	103	MO	0.7	NM	94	NC	0.6	50
	US	66	US	0.4	US	192	US	1.0	US	207	US	1.1	
	DC	409	DC	1.7	DC	438	DC	1.9	DC	409	DC	1.7	

State Fiscal Profiles

The profiles present a "snapshot" of significant features of state and local finances for each state. 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 state and local governments viewed separately or for the state-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 47, 51, 59, 68, 72, and 76;

percentage distribution, Tables 48, 52, 60, 69, 73, and 77;

per capita, Tables 49, 53, 61, 70, 74, and 78; and

personal income percentage figures, Tables 50, 54, 62, 71, 75, and 79.

The fourth and sixth 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.

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

Rank	State	Population 4/1/91 (thousands)	State	Personal Income CY 1990 (millions)	State	Personal Income Per capita	Rank
	US	252,160	US	\$4,648,867	US	\$18,436	
1	CA	30,380	CA	615,507	CT	25,536	1
2	NY	18,055	NY	397,261	NJ	24,920	2
3	TX	17,348	TX	283,120	DC	24,145	3
4	FL	13,267	FL	242,703	MA	22,648	4
5	PA	11,958	IL	232,611	NY	22,003	5
6	IL	11,541	PA	222,693	MD	21,658	6
7	OH	10,941	NJ	193,206	NH	21,192	7
8	MI	9,380	OH	189,177	DE	20,378	8
9	NJ	7,753	MI	170,419	CA	20,260	9
10	NC	6,736	MA	135,797	AK	20,181	10
11	GA	6,623	VA	122,260	IL	20,155	11
12	VA	6,280	GA	110,832	HI	20,035	12
13	MA	5,996	NC	108,999	VA	19,468	13
14	IN	5,610	MD	105,236	NV	18,774	14
15	MO	5,157	IN	93,384	RI	18,769	15
16	WA	5,012	WA	91,992	PA	18,623	16
17	WI	4,956	MO	88,936	MN	18,511	17
18	TN	4,953	WI	85,632	CO	18,374	18
19	MD	4,859	CT	83,989	WA	18,354	19
20	MN	4,432	MN	82,042	FL	18,294	20
21	LA	4,254	TN	77,555	MI	18,168	21
22	AL	4,091	CO	62,067	KS	17,664	22
23	AZ	3,748	AL	60,281	VT	17,559	23
24	KY	3,713	LA	60,220	OH	17,291	24
25	SC	3,560	AZ	59,524	WI	17,278	25
26	CO	3,378	KY	55,287	MO	17,246	26
27	CT	3,289	SC	52,626	NE	17,139	27
28	OK	3,175	OR	48,745	ME	17,086	28
29	OR	2,922	OK	47,669	IA	16,759	29
30	IA	2,795	IA	46,842	GA	16,734	30
31	MS	2,593	KS	44,072	OR	16,682	31
32	KS	2,495	AR	33,034	IN	16,646	32
33	AR	2,373	MS	32,692	TX	16,320	33
34	WV	1,803	NE	27,302	WY	16,189	34
35	UT	1,770	WV	24,564	NC	16,182	35
36	NE	1,593	UT	24,274	AZ	15,882	36
37	NM	1,549	NV	24,087	TN	15,658	37
38	NV	1,283	NH	23,396	SD	15,392	38
39	ME	1,234	HI	22,780	ND	15,197	39
40	HI	1,137	NM	21,462	OK	15,014	40
41	NH	1,104	ME	21,084	KY	14,890	41
42	ID	1,040	RI	18,863	SC	14,783	42
43	RI	1,005	ID	15,309	AL	14,735	43
44	MT	809	DC	14,366	ID	14,720	44
45	SD	704	DE	13,857	MT	14,487	45
46	DE	680	MT	11,720	LA	14,156	46
47	ND	635	AK	11,503	AR	13,921	47
48	DC	595	SD	10,836	NM	13,855	48
49	AK	570	VT	9,956	UT	13,714	49
50	VT	567	ND	9,650	WV	13,624	50
51	WY	460	WY	7,447	MS	12,608	51

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Projections of the Population of States by Age, Sex, and Race*; and Bureau of Economic Analysis, *Survey of Current Business*, August 1993.

United States

	Total	Percentage of U.S.
Population	252,160,000	100.0
Personal Income (billions)	\$4,648.9	100.0
Personal Income Per Capita	\$18,436	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	\$902,176.5	100.0%	\$3,578	100	19.4%	100
Intergovernmental from Federal	154,098.1	17.1	611	100	3.3	100
Own-Source	748,078.4	82.9	2,967	100	16.1	100
Tax Revenue	525,289.5	58.2	2,083	100	11.3	100
Property Taxes	167,933.9	18.6	666	100	3.6	100
Sales Taxes	125,448.8	13.9	497	100	2.7	100
Income Taxes	131,583.3	14.6	522	100	2.8	100
Other Taxes	100,323.6	11.1	398	100	2.2	100
Charges and Miscellaneous	222,788.9	24.7	884	100	4.8	100
State						
General	551,721.7	100.0	2,188	100	11.9	100
Intergovernmental from Federal	134,926.3	24.5	535	100	2.9	100
Intergovernmental from Local	8,607.3	1.6	34	100	0.2	100
Own-Source	408,188.1	74.0	1,619	100	8.8	100
Tax Revenue	310,561.1	56.3	1,232	100	6.7	100
Property Taxes	6,227.8	1.1	25	100	0.1	100
Sales Taxes	103,165.5	18.7	409	100	2.2	100
Income Taxes	119,635.8	21.7	474	100	2.6	100
Other Taxes	81,532.1	14.8	323	100	1.8	100
Charges and Miscellaneous	97,627.0	17.7	387	100	2.1	100
Local						
General	541,790.9	100.0	2,149	100	11.7	100
Intergovernmental from Federal	19,171.8	3.5	76	100	0.4	100
Intergovernmental from State	182,728.8	33.7	725	100	3.9	100
Own-Source	339,890.3	62.7	1,348	100	7.3	100
Tax Revenue	214,728.4	39.6	852	100	4.6	100
Property Taxes	161,706.1	29.8	641	100	3.5	100
Sales Taxes	22,283.3	4.1	88	100	0.5	100
Income Taxes	11,947.5	2.2	47	100	0.3	100
Other Taxes	18,791.5	3.5	75	100	0.4	100
Charges and Miscellaneous	125,161.9	23.1	496	100	2.7	100
EXPENDITURES						
State and Local						
General	\$908,470.1	100.0%	\$3,603	100	19.5%	100
Total Intergovernmental	3,465.8	0.4	14	100	0.1	100
Direct	905,004.3	99.6	3,589	100	19.5	100
Elementary/Secondary Education	218,006.2	24.0	865	100	4.7	100
Public Welfare	126,964.6	14.0	504	100	2.7	100
Health and Hospitals	81,109.9	8.9	322	100	1.7	100
Higher Education	78,748.7	8.7	312	100	1.7	100
Highways	64,936.6	7.1	258	100	1.4	100
Interest on General Debt	52,232.4	5.7	207	100	1.1	100
Other	283,005.9	31.2	1,122	100	6.1	100
State						
General	554,900.7	100.0	2,201	100	11.9	100
Total Intergovernmental	186,540.2	33.6	740	100	4.0	100
Elementary/Secondary Education	116,108.9	20.9	460	100	2.5	100
Direct	368,360.4	66.4	1,461	100	7.9	100
Public Welfare	100,114.4	18.0	397	100	2.2	100
Higher Education	65,560.0	11.8	260	100	1.4	100
Highways	38,911.3	7.0	154	100	0.8	100
Health and Hospitals	38,503.8	6.9	153	100	0.8	100
Interest on General Debt	23,392.9	4.2	93	100	0.5	100
Corrections	17,806.6	3.2	71	100	0.4	100
Other	84,071.5	15.2	333	100	1.8	100
Local						
General	542,045.0	100.0	2,150	100	11.7	100
Total Intergovernmental	5,401.1	1.0	21	100	0.1	100
Direct	536,643.9	99.0	2,128	100	11.5	100
Elementary/Secondary Education	216,008.8	39.9	857	100	4.6	100
Health and Hospitals	42,606.1	7.9	169	100	0.9	100
Interest on General Debt	28,839.6	5.3	114	100	0.6	100
Police	27,986.4	5.2	111	100	0.6	100
Public Welfare	26,850.2	5.0	106	100	0.6	100
Highways	26,025.3	4.8	103	100	0.6	100
Other	168,327.5	31.1	668	100	3.6	100

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alabama

	Total	Percentage of U.S.	Rank
Population	4,091,000	1.6	22
Personal Income (billions)	\$60.3	1.3	23
Personal Income Per Capita	\$14,735	79.9	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	\$11,765.6	100.0%	\$2,876	80	19.5%	101
Intergovernmental from Federal	2,547.7	21.7	623	102	4.2	128
Own-Source	9,217.9	78.3	2,253	76	15.3	95
Tax Revenue	5,577.6	47.4	1,363	65	9.3	82
Property Taxes	698.3	5.9	171	26	1.2	32
Sales Taxes	1,675.8	14.2	410	82	2.8	103
Income Taxes	1,397.0	11.9	341	65	2.3	82
Other Taxes	1,806.5	15.4	442	111	3.0	139
Charges and Miscellaneous	3,640.3	30.9	890	101	6.0	126
State						
General	8,173.3	100.0	1,998	91	13.6	114
Intergovernmental from Federal	2,316.1	28.3	566	106	3.8	132
Intergovernmental from Local	46.0	0.6	11	33	0.1	41
Own-Source	5,811.1	71.1	1,420	88	9.6	110
Tax Revenue	3,942.6	48.2	964	78	6.5	98
Property Taxes	94.2	1.2	23	93	0.2	117
Sales Taxes	1,049.5	12.8	257	63	1.7	78
Income Taxes	1,342.5	16.4	328	69	2.2	87
Other Taxes	1,456.3	17.8	356	110	2.4	138
Charges and Miscellaneous	1,868.5	22.9	457	118	3.1	148
Local						
General	5,660.1	100.0	1,384	64	9.4	81
Intergovernmental from Federal	231.6	4.1	57	74	0.4	93
Intergovernmental from State	2,021.7	35.7	494	68	3.4	85
Own-Source	3,406.8	60.2	833	62	5.7	77
Tax Revenue	1,635.0	28.9	400	47	2.7	59
Property Taxes	604.1	10.7	148	23	1.0	29
Sales Taxes	626.3	11.1	153	173	1.0	217
Income Taxes	54.5	1.0	13	28	0.1	35
Other Taxes	350.2	6.2	86	115	0.6	144
Charges and Miscellaneous	1,771.8	31.3	433	87	2.9	109
EXPENDITURES						
State and Local						
General	\$12,031.0	100.0%	\$2,941	82	20.0%	102
Total Intergovernmental	-	-	-	-	-	-
Direct	12,031.0	100.0	2,941	82	20.0	103
Elementary/Secondary Education	2,518.0	20.9	615	71	4.2	89
Public Welfare	1,390.0	11.6	340	67	2.3	84
Health and Hospitals	1,985.0	16.5	485	151	3.3	189
Higher Education	1,435.8	11.9	351	112	2.4	141
Highways	897.0	7.5	219	85	1.5	107
Interest on General Debt	633.1	5.3	155	75	1.1	93
Other	3,172.3	26.4	775	69	5.3	86
State						
General	8,050.2	100.0	1,968	89	13.4	112
Total Intergovernmental	2,042.0	25.4	499	67	3.4	84
Elementary/Secondary Education	1,633.4	20.3	399	87	2.7	109
Direct	6,008.2	74.6	1,469	101	10.0	126
Public Welfare	1,349.5	16.8	330	83	2.2	104
Higher Education	1,435.8	17.8	351	135	2.4	169
Highways	538.9	6.7	132	85	0.9	107
Health and Hospitals	1,038.3	12.9	254	166	1.7	208
Interest on General Debt	275.4	3.4	67	73	0.5	91
Corrections	172.9	2.1	42	60	0.3	75
Other	1,197.4	14.9	293	88	2.0	110
Local						
General	6,028.9	100.0	1,474	69	10.0	86
Total Intergovernmental	6.1	0.1	1	7	<	9
Direct	6,022.8	99.9	1,472	69	10.0	87
Elementary/Secondary Education	2,488.3	41.3	608	71	4.1	89
Health and Hospitals	946.7	15.7	231	137	1.6	171
Interest on General Debt	357.7	5.9	87	76	0.6	96
Police	296.2	4.9	72	65	0.5	82
Public Welfare	40.5	0.7	10	9	0.1	12
Highways	358.0	5.9	88	85	0.6	106
Other	1,535.4	25.5	375	56	2.5	70

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alaska

	Total	Percentage of U.S.	Rank
Population	570,000	0.2	49
Personal Income (billions)	\$11.5	0.2	47
Personal Income Per Capita	\$20,181	109.5	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	\$7,099.5	100.0%	\$12,455	348	61.7%	318
Intergovernmental from Federal	804.5	11.3	1,411	231	7.0	211
Own-Source	6,295.0	88.7	11,044	372	54.7	340
Tax Revenue	2,514.5	35.4	4,411	212	21.9	193
Property Taxes	691.2	9.7	1,213	182	6.0	166
Sales Taxes	76.6	1.1	134	27	0.7	25
Income Taxes	253.6	3.6	445	85	2.2	78
Other Taxes	1,493.1	21.0	2,619	658	13.0	602
Charges and Miscellaneous	3,780.5	53.3	6,632	751	32.9	686
State						
General	5,673.5	100.0	9,953	455	49.3	416
Intergovernmental from Federal	706.3	12.4	1,239	232	6.1	212
Intergovernmental from Local	9.1	0.2	16	47	0.1	43
Own-Source	4,958.1	87.4	8,698	537	43.1	491
Tax Revenue	1,806.1	31.8	3,169	257	15.7	235
Property Taxes	85.0	1.5	149	604	0.7	552
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	253.6	4.5	445	94	2.2	86
Other Taxes	1,467.5	25.9	2,575	796	12.8	728
Charges and Miscellaneous	3,152.0	55.6	5,530	1428	27.4	1305
Local						
General	2,281.4	100.0	4,003	186	19.8	170
Intergovernmental from Federal	98.3	4.3	172	227	0.9	207
Intergovernmental from State	846.2	37.1	1,485	205	7.4	187
Own-Source	1,336.9	58.6	2,345	174	11.6	159
Tax Revenue	708.4	31.0	1,243	146	6.2	133
Property Taxes	606.2	26.6	1,064	166	5.3	152
Sales Taxes	76.6	3.4	134	152	0.7	139
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	25.6	1.1	45	60	0.2	55
Charges and Miscellaneous	628.6	27.6	1,103	222	5.5	203
EXPENDITURES						
State and Local						
General	\$5,652.2	100.0%	\$9,916	275	49.1%	251
Total Intergovernmental	79.6	1.4	140	1017	0.7	929
Direct	5,572.6	98.6	9,776	272	48.4	249
Elementary/Secondary Education	967.1	17.1	1,697	196	8.4	179
Public Welfare	361.5	6.4	634	126	3.1	115
Health and Hospitals	203.0	3.6	356	111	1.8	101
Higher Education	281.2	5.0	493	158	2.4	144
Highways	574.6	10.2	1,008	391	5.0	358
Interest on General Debt	750.8	13.3	1,317	636	6.5	581
Other	2,434.2	43.1	4,271	381	21.2	348
State						
General	4,493.2	100.0	7,883	358	39.1	327
Total Intergovernmental	930.3	20.7	1,632	221	8.1	202
Elementary/Secondary Education	566.5	12.6	994	216	4.9	197
Direct	3,562.9	79.3	6,251	428	31.0	391
Public Welfare	355.3	7.9	623	157	3.1	143
Higher Education	281.2	6.3	493	190	2.4	173
Highways	469.4	10.4	823	534	4.1	488
Health and Hospitals	119.1	2.7	209	137	1.0	125
Interest on General Debt	483.2	10.8	848	914	4.2	835
Corrections	125.7	2.8	220	312	1.1	285
Other	1,729.0	38.5	3,033	910	15.0	831
Local						
General	2,009.8	100.0	3,526	164	17.5	150
Total Intergovernmental	0.2	<	†	1	<	1
Direct	2,009.6	100.0	3,526	166	17.5	151
Elementary/Secondary Education	771.2	38.4	1,353	158	6.7	144
Health and Hospitals	83.9	4.2	147	87	0.7	80
Interest on General Debt	267.6	13.3	469	411	2.3	375
Police	78.6	3.9	138	124	0.7	113
Public Welfare	6.2	0.3	11	10	0.1	9
Highways	105.3	5.2	185	179	0.9	164
Other	696.8	34.7	1,223	183	6.1	167

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arizona

	Total	Percentage of U.S.	Rank
Population	3,748,000	1.5	23
Personal Income (billions)	\$59.5	1.3	25
Personal Income Per Capita	\$15,882	86.1	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	\$12,357.4	100.0%	\$3,297	92	20.8%	107
Intergovernmental from Federal	1,797.3	14.5	480	78	3.0	91
Own-Source	10,560.2	85.5	2,818	95	17.7	110
Tax Revenue	7,516.8	60.8	2,006	96	12.6	112
Property Taxes	2,482.0	20.1	662	99	4.2	115
Sales Taxes	2,443.1	19.8	652	131	4.1	152
Income Taxes	1,438.0	11.6	384	74	2.4	85
Other Taxes	1,153.8	9.3	308	77	1.9	90
Charges and Miscellaneous	3,043.4	24.6	812	92	5.1	107
State						
General	7,543.6	100.0	2,013	92	12.7	107
Intergovernmental from Federal	1,488.7	19.7	397	74	2.5	86
Intergovernmental from Local	300.8	4.0	80	235	0.5	273
Own-Source	5,754.1	76.3	1,535	95	9.7	110
Tax Revenue	4,710.7	62.4	1,257	102	7.9	118
Property Taxes	278.9	3.7	74	301	0.5	350
Sales Taxes	2,005.8	26.6	535	131	3.4	152
Income Taxes	1,438.0	19.1	384	81	2.4	94
Other Taxes	988.0	13.1	264	82	1.7	95
Charges and Miscellaneous	1,043.3	13.8	278	72	1.8	83
Local						
General	7,979.9	100.0	2,129	99	13.4	115
Intergovernmental from Federal	308.6	3.9	82	108	0.5	126
Intergovernmental from State	2,865.2	35.9	764	105	4.8	122
Own-Source	4,806.1	60.2	1,282	95	8.1	110
Tax Revenue	2,806.0	35.2	749	88	4.7	102
Property Taxes	2,203.0	27.6	588	92	3.7	106
Sales Taxes	437.3	5.5	117	132	0.7	153
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	165.8	2.1	44	59	0.3	69
Charges and Miscellaneous	2,000.1	25.1	534	108	3.4	125
EXPENDITURES						
State and Local						
General	\$13,257.4	100.0%	\$3,537	98	22.3%	114
Total Intergovernmental	-	-	-	-	-	-
Direct	13,257.4	100.0	3,537	99	22.3	114
Elementary/Secondary Education	3,409.5	25.7	910	105	5.7	122
Public Welfare	1,307.9	9.9	349	69	2.2	80
Health and Hospitals	653.4	4.9	174	54	1.1	63
Higher Education	1,489.0	11.2	397	127	2.5	148
Highways	1,251.9	9.4	334	130	2.1	151
Interest on General Debt	981.4	7.4	262	126	1.6	147
Other	4,164.3	31.4	1,111	99	7.0	115
State						
General	7,287.5	100.0	1,944	88	12.2	103
Total Intergovernmental	2,575.3	35.3	687	93	4.3	108
Elementary/Secondary Education	1,536.2	21.1	410	89	2.6	103
Direct	4,712.2	64.7	1,257	86	7.9	100
Public Welfare	1,034.4	14.2	276	70	1.7	81
Higher Education	1,135.0	15.6	303	116	1.9	135
Highways	757.2	10.4	202	131	1.3	152
Health and Hospitals	334.4	4.6	89	58	0.6	68
Interest on General Debt	187.2	2.6	50	54	0.3	63
Corrections	318.0	4.4	85	120	0.5	140
Other	945.9	13.0	252	76	1.6	88
Local						
General	8,742.5	100.0	2,333	109	14.7	126
Total Intergovernmental	197.3	2.3	53	246	0.3	285
Direct	8,545.2	97.7	2,280	107	14.4	124
Elementary/Secondary Education	3,409.5	39.0	910	106	5.7	123
Health and Hospitals	319.0	3.6	85	50	0.5	58
Interest on General Debt	794.2	9.1	212	185	1.3	215
Police	494.2	5.7	132	119	0.8	138
Public Welfare	273.5	3.1	73	69	0.5	80
Highways	494.6	5.7	132	128	0.8	148
Other	2,760.2	31.6	736	110	4.6	128

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,373,000	0.9	33
Personal Income (billions)	\$33.0	0.7	32
Personal Income Per Capita	\$13,921	75.5	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						
Intergovernmental from Federal	\$5,932.5	100.0%	\$2,500	70	18.0%	93
Own-Source	1,291.4	21.8	544	89	3.9	118
Tax Revenue	4,641.2	78.2	1,956	66	14.0	87
Property Taxes	3,171.5	53.5	1,336	64	9.6	85
Sales Taxes	579.2	9.8	244	37	1.8	49
Income Taxes	1,034.4	17.4	436	88	3.1	116
Other Taxes	916.1	15.4	386	74	2.8	98
Charges and Miscellaneous	641.8	10.8	270	68	1.9	90
State	1,469.7	24.8	619	70	4.4	93
State						
General						
Intergovernmental from Federal	4,306.7	100.0	1,815	83	13.0	110
Intergovernmental from Local	1,192.7	27.7	503	94	3.6	124
Own-Source	5.2	0.1	2	6	<	8
Tax Revenue	3,108.9	72.2	1,310	81	9.4	107
Property Taxes	2,366.1	54.9	997	81	7.2	107
Sales Taxes	8.9	0.2	4	15	<	20
Income Taxes	876.9	20.4	370	90	2.7	120
Other Taxes	916.1	21.3	386	81	2.8	108
Charges and Miscellaneous	564.2	13.1	238	74	1.7	97
Local	742.8	17.2	313	81	2.2	107
Local						
General						
Intergovernmental from Federal	2,796.6	100.0	1,179	55	8.5	73
Intergovernmental from State	98.7	3.5	42	55	0.3	72
Own-Source	1,165.6	41.7	491	68	3.5	90
Tax Revenue	1,532.3	54.8	646	48	4.6	63
Property Taxes	805.4	28.8	339	40	2.4	53
Sales Taxes	570.4	20.4	240	37	1.7	50
Income Taxes	157.5	5.6	66	75	0.5	99
Other Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Charges and Miscellaneous	77.5	2.8	33	44	0.2	58
Local	726.9	26.0	306	62	2.2	82
EXPENDITURES						
State and Local						
General						
Total Intergovernmental	\$5,789.2	100.0%	\$2,440	68	17.5%	90
Direct	1.4	<	†	4	<	6
Elementary/Secondary Education	5,787.8	100.0	2,439	68	17.5	90
Public Welfare	1,469.5	25.4	619	72	4.4	95
Health and Hospitals	955.4	16.5	403	80	2.9	106
Higher Education	491.7	8.5	207	64	1.5	85
Highways	667.1	11.5	281	90	2.0	119
Interest on General Debt	541.9	9.4	228	89	1.6	117
Other	295.4	5.1	124	60	0.9	80
State	1,366.8	23.6	576	51	4.1	68
State						
General						
Total Intergovernmental	4,315.1	100.0	1,818	83	13.1	109
Elementary/Secondary Education	1,259.3	29.2	531	72	3.8	95
Direct	989.3	22.9	417	91	3.0	120
Public Welfare	3,055.8	70.8	1,288	88	9.3	117
Higher Education	953.0	22.1	402	101	2.9	134
Highways	667.1	15.5	281	108	2.0	143
Health and Hospitals	372.0	8.6	157	102	1.1	135
Interest on General Debt	246.4	5.7	104	68	0.7	90
Corrections	130.2	3.0	55	59	0.4	78
Other	98.4	2.3	41	59	0.3	78
Local	588.7	13.6	248	74	1.8	99
Local						
General						
Total Intergovernmental	2,732.2	100.0	1,151	54	8.3	71
Direct	0.2	<	†	0	<	0
Elementary/Secondary Education	2,732.0	100.0	1,151	54	8.3	72
Health and Hospitals	1,469.5	53.8	619	72	4.4	96
Interest on General Debt	245.3	9.0	103	61	0.7	81
Police	165.2	6.0	70	61	0.5	81
Public Welfare	120.5	4.4	51	46	0.4	61
Highways	2.4	0.1	†	1	<	1
Other	170.0	6.2	72	69	0.5	92
Local	559.2	20.5	236	35	1.7	47

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

California

	Total	Percentage of U.S.	Rank
Population	30,380,000	12.0	1
Personal Income (billions)	\$615.5	13.2	1
Personal Income Per Capita	\$20,260	109.9	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	\$120,490.5	100.0%	\$3,966	111	19.6%	101
Intergovernmental from Federal	19,960.9	16.6	657	108	3.2	98
Own-Source	100,529.5	83.4	3,309	112	16.3	102
Tax Revenue	69,344.1	57.6	2,283	110	11.3	100
Property Taxes	19,424.3	16.1	639	96	3.2	87
Sales Taxes	17,984.2	14.9	592	119	2.9	108
Income Taxes	21,257.7	17.6	700	134	3.5	122
Other Taxes	10,677.8	8.9	351	88	1.7	80
Charges and Miscellaneous	31,185.5	25.9	1,027	116	5.1	106
State						
General	72,675.5	100.0	2,392	109	11.8	100
Intergovernmental from Federal	17,568.7	24.2	578	108	2.9	98
Intergovernmental from Local	582.3	0.8	19	56	0.1	51
Own-Source	54,524.5	75.0	1,795	111	8.9	101
Tax Revenue	44,874.4	61.7	1,477	120	7.3	109
Property Taxes	2,233.4	3.1	74	298	0.4	271
Sales Taxes	14,339.9	19.7	472	115	2.3	105
Income Taxes	21,257.7	29.3	700	147	3.5	134
Other Taxes	7,043.4	9.7	232	72	1.1	65
Charges and Miscellaneous	9,650.1	13.3	318	82	1.6	75
Local						
General	84,489.3	100.0	2,781	129	13.7	118
Intergovernmental from Federal	2,392.3	2.8	79	104	0.4	94
Intergovernmental from State	36,092.1	42.7	1,188	164	5.9	149
Own-Source	46,005.0	54.5	1,514	112	7.5	102
Tax Revenue	24,469.6	29.0	805	95	4.0	86
Property Taxes	17,190.9	20.3	566	88	2.8	80
Sales Taxes	3,644.2	4.3	120	136	0.6	124
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3,634.5	4.3	120	161	0.6	146
Charges and Miscellaneous	21,535.4	25.5	709	143	3.5	130
EXPENDITURES						
State and Local						
General	\$123,176.1	100.0%	\$4,055	113	20.0%	102
Total Intergovernmental	2,310.9	1.9	76	553	0.4	504
Direct	120,865.2	98.1	3,978	111	19.6	101
Elementary/Secondary Education	26,498.5	21.5	872	101	4.3	92
Public Welfare	17,395.6	14.1	573	114	2.8	104
Health and Hospitals	11,051.5	9.0	364	113	1.8	103
Higher Education	10,645.7	8.6	350	112	1.7	102
Highways	5,509.5	4.5	181	70	0.9	64
Interest on General Debt	5,070.7	4.1	167	81	0.8	73
Other	44,693.8	36.3	1,471	131	7.3	119
State						
General	75,033.4	100.0	2,470	112	12.2	102
Total Intergovernmental	36,387.8	48.5	1,198	162	5.9	147
Elementary/Secondary Education	18,453.8	24.6	607	132	3.0	120
Direct	38,645.6	51.5	1,272	87	6.3	79
Public Welfare	8,499.4	11.3	280	70	1.4	64
Higher Education	7,234.5	9.6	238	92	1.2	83
Highways	2,876.2	3.8	95	61	0.5	56
Health and Hospitals	3,313.9	4.4	109	71	0.5	65
Interest on General Debt	2,195.7	2.9	72	78	0.4	71
Corrections	2,755.9	3.7	91	128	0.4	117
Other	11,770.1	15.7	387	116	1.9	106
Local						
General	82,436.9	100.0	2,714	126	13.4	115
Total Intergovernmental	217.3	0.3	7	33	<	30
Direct	82,219.6	99.7	2,706	127	13.4	116
Elementary/Secondary Education	26,367.1	32.0	868	101	4.3	92
Health and Hospitals	7,737.6	9.4	255	151	1.3	137
Interest on General Debt	2,875.0	3.5	95	83	0.5	75
Police	4,721.3	5.7	155	140	0.8	127
Public Welfare	8,896.2	10.8	293	275	1.4	250
Highways	2,633.3	3.2	87	84	0.4	76
Other	28,989.1	35.2	954	143	4.7	130

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Colorado

	Total	Percentage of U.S.	Rank
Population	3,378,000	1.3	26
Personal Income (billions)	\$62.1	1.3	22
Personal Income Per Capita	\$18,374	99.7	18

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$11,850.0	100.0%	\$3,508	98	19.1%	98
Intergovernmental from Federal	1,775.3	15.0	526	86	2.9	86
Own-Source	10,074.7	85.0	2,982	101	16.2	101
Tax Revenue	6,618.8	55.9	1,959	94	10.7	94
Property Taxes	2,329.4	19.7	690	104	3.8	104
Sales Taxes	1,734.1	14.6	513	103	2.8	104
Income Taxes	1,580.8	13.3	468	90	2.5	90
Other Taxes	974.6	8.2	289	73	1.6	73
Charges and Miscellaneous	3,456.0	29.2	1,023	116	5.6	116
State						
General	6,225.7	100.0	1,843	84	10.0	85
Intergovernmental from Federal	1,576.8	25.3	467	87	2.5	88
Intergovernmental from Local	34.3	0.6	10	30	0.1	30
Own-Source	4,614.6	74.1	1,366	84	7.4	85
Tax Revenue	3,213.8	51.6	951	77	5.2	78
Property Taxes	7.5	0.1	2	9	<	9
Sales Taxes	844.6	13.6	250	61	1.4	61
Income Taxes	1,580.8	25.4	468	99	2.5	99
Other Taxes	781.0	12.5	231	72	1.3	72
Charges and Miscellaneous	1,400.7	22.5	415	107	2.3	107
Local						
General	7,575.9	100.0	2,243	104	12.2	105
Intergovernmental from Federal	198.5	2.6	59	77	0.3	78
Intergovernmental from State	1,917.2	25.3	568	78	3.1	79
Own-Source	5,460.2	72.1	1,616	120	8.8	120
Tax Revenue	3,405.0	44.9	1,008	118	5.5	119
Property Taxes	2,321.9	30.6	687	107	3.7	108
Sales Taxes	889.5	11.7	263	298	1.4	299
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	193.6	2.6	57	77	0.3	77
Charges and Miscellaneous	2,055.2	27.1	608	123	3.3	123
EXPENDITURES						
State and Local						
General	\$11,546.5	100.0%	\$3,418	95	18.6%	95
Total Intergovernmental	0.6	<	†	1	<	1
Direct	11,545.9	100.0	3,418	95	18.6	96
Elementary/Secondary Education	2,884.6	25.0	854	99	4.6	99
Public Welfare	1,219.2	10.6	361	72	2.0	72
Health and Hospitals	799.3	6.9	237	74	1.3	74
Higher Education	1,355.2	11.7	401	128	2.2	129
Highways	1,098.6	9.5	325	126	1.8	127
Interest on General Debt	806.0	7.0	239	115	1.3	116
Other	3,383.0	29.3	1,001	89	5.5	90
State						
General	6,089.4	100.0	1,803	82	9.8	82
Total Intergovernmental	1,956.3	32.1	579	78	3.2	79
Elementary/Secondary Education	1,274.7	20.9	377	82	2.1	82
Direct	4,133.1	67.9	1,224	84	6.7	84
Public Welfare	809.2	13.3	240	60	1.3	61
Higher Education	1,295.1	21.3	383	147	2.1	148
Highways	485.2	8.0	144	93	0.8	93
Health and Hospitals	337.0	5.5	100	65	0.5	66
Interest on General Debt	234.9	3.9	70	75	0.4	75
Corrections	253.4	4.2	75	106	0.4	107
Other	718.3	11.8	213	64	1.2	64
Local						
General	7,414.3	100.0	2,195	102	11.9	102
Total Intergovernmental	1.5	<	†	2	<	2
Direct	7,412.8	100.0	2,194	103	11.9	103
Elementary/Secondary Education	2,884.6	38.9	854	100	4.6	100
Health and Hospitals	462.3	6.2	137	81	0.7	81
Interest on General Debt	571.0	7.7	169	148	0.9	148
Police	394.9	5.3	117	105	0.6	106
Public Welfare	410.1	5.5	121	114	0.7	114
Highways	613.4	8.3	182	176	1.0	177
Other	2,076.6	28.0	615	92	3.3	92

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,289,000	1.3	27
Personal Income (billions)	\$84.0	1.8	19
Personal Income Per Capita	\$25,536	138.5	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	\$13,446.8	100.0%	\$4,088	114	16.0%	83
Intergovernmental from Federal	2,294.9	17.1	698	114	2.7	82
Own-Source	11,151.9	82.9	3,391	114	13.3	83
Tax Revenue	8,776.2	65.3	2,668	128	10.4	92
Property Taxes	3,743.9	27.8	1,138	171	4.5	123
Sales Taxes	2,438.7	18.1	741	149	2.9	108
Income Taxes	990.5	7.4	301	58	1.2	42
Other Taxes	1,603.2	11.9	487	123	1.9	88
Charges and Miscellaneous	2,375.7	17.7	722	82	2.8	59
State						
General	8,745.4	100.0	2,659	122	10.4	88
Intergovernmental from Federal	2,128.8	24.3	647	121	2.5	87
Intergovernmental from Local	3.8	<	1	3	<	2
Own-Source	6,612.8	75.6	2,011	124	7.9	90
Tax Revenue	4,983.3	57.0	1,515	123	5.9	89
Property Taxes	<	<	†	<	<	<
Sales Taxes	2,438.7	27.9	741	181	2.9	131
Income Taxes	990.5	11.3	301	63	1.2	46
Other Taxes	1,554.2	17.8	473	146	1.9	106
Charges and Miscellaneous	1,629.5	18.6	495	128	1.9	92
Local						
General	6,612.5	100.0	2,011	94	7.9	68
Intergovernmental from Federal	166.1	2.5	50	66	0.2	48
Intergovernmental from State	1,907.3	28.8	580	80	2.3	58
Own-Source	4,539.1	68.6	1,380	102	5.4	74
Tax Revenue	3,792.9	57.4	1,153	135	4.5	98
Property Taxes	3,743.9	56.6	1,138	178	4.5	128
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	49.0	0.7	15	20	0.1	14
Charges and Miscellaneous	746.2	11.3	227	46	0.9	33
EXPENDITURES						
State and Local						
General	\$14,622.0	100.0%	\$4,446	123	17.4%	89
Total Intergovernmental	-	-	-	-	-	-
Direct	14,622.0	100.0	4,446	124	17.4	89
Elementary/Secondary Education	3,463.7	23.7	1,053	122	4.1	88
Public Welfare	2,126.5	14.5	647	128	2.5	93
Health and Hospitals	1,110.2	7.6	338	105	1.3	76
Higher Education	697.7	4.8	212	68	0.8	49
Highways	1,284.3	8.8	390	152	1.5	109
Interest on General Debt	930.9	6.4	283	137	1.1	99
Other	5,008.8	34.3	1,523	136	6.0	98
State						
General	9,806.9	100.0	2,982	135	11.7	98
Total Intergovernmental	1,993.7	20.3	606	82	2.4	59
Elementary/Secondary Education	1,452.1	14.8	441	96	1.7	69
Direct	7,813.2	79.7	2,376	163	9.3	117
Public Welfare	1,930.5	19.7	587	148	2.3	107
Higher Education	697.7	7.1	212	82	0.8	59
Highways	988.5	10.1	301	195	1.2	141
Health and Hospitals	1,014.9	10.3	309	202	1.2	146
Interest on General Debt	742.6	7.6	226	243	0.9	176
Corrections	459.8	4.7	140	198	0.5	143
Other	1,979.1	20.2	602	180	2.4	130
Local						
General	6,810.1	100.0	2,071	96	8.1	70
Total Intergovernmental	1.3	<	†	2	<	1
Direct	6,808.8	100.0	2,070	97	8.1	70
Elementary/Secondary Education	3,463.7	50.9	1,053	123	4.1	89
Health and Hospitals	95.3	1.4	29	17	0.1	12
Interest on General Debt	188.3	2.8	57	50	0.2	36
Police	382.0	5.6	116	105	0.5	76
Public Welfare	195.9	2.9	60	56	0.2	40
Highways	295.7	4.3	90	87	0.4	63
Other	2,187.9	32.1	665	100	2.6	72

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Delaware

	Total	Percentage of U.S.	Rank
Population	680,000	0.3	46
Personal Income (billions)	\$13.9	0.3	45
Personal Income Per Capita	\$20,378	110.5	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	\$2,763.9	100.0%	\$4,065	114	19.9%	103
Intergovernmental from Federal	412.9	14.9	607	99	3.0	90
Own-Source	2,351.0	85.1	3,457	117	17.0	105
Tax Revenue	1,414.8	51.2	2,081	100	10.2	90
Property Taxes	211.5	7.7	311	47	1.5	42
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	608.3	22.0	895	171	4.4	155
Other Taxes	595.0	21.5	875	220	4.3	199
Charges and Miscellaneous	936.2	33.9	1,377	156	6.8	141
State						
General	2,226.7	100.0	3,275	150	16.1	135
Intergovernmental from Federal	362.3	16.3	533	100	2.6	90
Intergovernmental from Local	14.0	0.6	21	60	0.1	54
Own-Source	1,850.5	83.1	2,721	168	13.4	152
Tax Revenue	1,165.5	52.3	1,714	139	8.4	126
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	584.2	26.2	859	181	4.2	164
Other Taxes	581.3	26.1	855	264	4.2	239
Charges and Miscellaneous	685.0	30.8	1,007	260	4.9	235
Local						
General	982.3	100.0	1,445	67	7.1	61
Intergovernmental from Federal	50.7	5.2	74	98	0.4	89
Intergovernmental from State	431.2	43.9	634	88	3.1	79
Own-Source	500.5	51.0	736	55	3.6	49
Tax Revenue	249.3	25.4	367	43	1.8	39
Property Taxes	211.5	21.5	311	49	1.5	44
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	24.1	2.5	35	75	0.2	68
Other Taxes	13.7	1.4	20	27	0.1	24
Charges and Miscellaneous	251.2	25.6	369	74	1.8	67
EXPENDITURES						
State and Local						
General	\$2,783.8	100.0%	\$4,094	114	20.1%	103
Total Intergovernmental	0.7	<	†	7	<	6
Direct	2,783.2	100.0	4,093	114	20.1	103
Elementary/Secondary Education	574.6	20.6	845	98	4.1	88
Public Welfare	256.8	9.2	378	75	1.9	68
Health and Hospitals	151.7	5.4	223	69	1.1	63
Higher Education	364.6	13.1	536	172	2.6	155
Highways	299.6	10.8	441	171	2.2	155
Interest on General Debt	269.1	9.7	396	191	1.9	173
Other	866.8	31.1	1,275	114	6.3	103
State						
General	2,151.6	100.0	3,164	144	15.5	130
Total Intergovernmental	384.7	17.9	566	76	2.8	69
Elementary/Secondary Education	319.5	14.8	470	102	2.3	92
Direct	1,766.9	82.1	2,598	178	12.8	161
Public Welfare	256.1	11.9	377	95	1.8	86
Higher Education	364.6	16.9	536	206	2.6	187
Highways	254.4	11.8	374	242	1.8	219
Health and Hospitals	146.0	6.8	215	141	1.1	127
Interest on General Debt	207.2	9.6	305	329	1.5	297
Corrections	82.7	3.8	122	172	0.6	156
Other	456.0	21.2	671	201	3.3	182
Local						
General	1,024.6	100.0	1,507	70	7.4	63
Total Intergovernmental	8.4	0.8	12	57	0.1	52
Direct	1,016.2	99.2	1,494	70	7.3	64
Elementary/Secondary Education	574.6	56.1	845	99	4.1	89
Health and Hospitals	5.6	0.6	8	5	<	4
Interest on General Debt	61.8	6.0	91	80	0.4	72
Police	54.7	5.3	80	72	0.4	66
Public Welfare	0.8	0.1	1	1	<	1
Highways	45.2	4.4	67	64	0.3	58
Other	273.5	26.7	402	60	2.0	55

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

District of Columbia

	Total	Percentage of U.S.	Rank
Population	595,000	0.2	48
Personal Income (billions)	\$14.4	0.3	44
Personal Income Per Capita	\$24,145	131.0	3

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$4,758.1	100.0%	\$7,997	224	33.1%	171
Intergovernmental from Federal	1,779.8	37.4	2,991	489	12.4	374
Own-Source	2,978.3	62.6	5,006	169	20.7	129
Tax Revenue	2,414.0	50.7	4,057	195	16.8	149
Property Taxes	881.9	18.5	1,482	223	6.1	170
Sales Taxes	451.6	9.5	759	153	3.1	117
Income Taxes	749.3	15.7	1,259	241	5.2	184
Other Taxes	331.2	7.0	557	140	2.3	107
Charges and Miscellaneous	564.3	11.9	948	107	3.9	82
Local						
General	4,758.1	100.0	7,997	372	33.1	284
Intergovernmental from Federal	1,779.8	37.4	2,991	3934	12.4	3005
Intergovernmental from State	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Own-Source	2,978.3	62.6	5,006	371	20.7	284
Tax Revenue	2,414.0	50.7	4,057	476	16.8	364
Property Taxes	881.9	18.5	1,482	231	6.1	177
Sales Taxes	451.6	9.5	759	859	3.1	656
Income Taxes	749.3	15.7	1,259	2658	5.2	2030
Other Taxes	331.2	7.0	557	747	2.3	570
Charges and Miscellaneous	564.3	11.9	948	191	3.9	146
EXPENDITURES						
State and Local						
General	\$4,209.8	100.0%	\$7,075	196	29.3%	150
Total Intergovernmental	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Direct	4,209.8	100.0	7,075	197	29.3	151
Elementary/Secondary Education	620.0	14.7	1,042	121	4.3	92
Public Welfare	691.6	16.4	1,162	231	4.8	176
Health and Hospitals	521.1	12.4	876	272	3.6	208
Higher Education	101.5	2.4	171	55	0.7	42
Highways	142.1	3.4	239	93	1.0	71
Interest on General Debt	243.5	5.8	409	198	1.7	151
Other	1,890.0	44.9	3,176	283	13.2	216
Local						
General	4,209.8	100.0	7,075	329	29.3	251
Total Intergovernmental	-	-	-	-	-	-
Direct	4,209.8	100.0	7,075	332	29.3	254
Elementary/Secondary Education	620.0	14.7	1,042	122	4.3	93
Health and Hospitals	521.1	12.4	876	518	3.6	396
Interest on General Debt	243.5	5.8	409	358	1.7	273
Police	267.1	6.3	449	404	1.9	309
Public Welfare	691.6	16.4	1,162	1092	4.8	834
Highways	142.1	3.4	239	231	1.0	177
Other	1,724.4	41.0	2,898	434	12.0	332

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Florida

	Total	Percentage of U.S.	Rank
Population	13,267,000	5.3	4
Personal Income (billions)	\$242.7	5.2	4
Personal Income Per Capita	\$18,294	99.2	20

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$43,049.0	100.0%	\$3,245	91	17.7%	91
Intergovernmental from Federal	5,427.1	12.6	409	67	2.2	67
Own-Source	37,621.9	87.4	2,836	96	15.5	96
Tax Revenue	24,296.7	56.4	1,831	88	10.0	89
Property Taxes	9,123.2	21.2	688	103	3.8	104
Sales Taxes	8,235.3	19.1	621	125	3.4	126
Income Taxes	582.1	1.4	44	8	0.2	8
Other Taxes	6,356.0	14.8	479	120	2.6	121
Charges and Miscellaneous	13,325.2	31.0	1,004	114	5.5	115
State						
General	22,079.6	100.0	1,664	76	9.1	77
Intergovernmental from Federal	4,581.7	20.8	345	65	1.9	65
Intergovernmental from Local	245.0	1.1	18	54	0.1	55
Own-Source	17,252.9	78.1	1,300	80	7.1	81
Tax Revenue	13,764.1	62.3	1,037	84	5.7	85
Property Taxes	430.3	1.9	32	131	0.2	132
Sales Taxes	8,138.7	36.9	613	150	3.4	151
Income Taxes	582.1	2.6	44	9	0.2	9
Other Taxes	4,612.9	20.9	348	108	1.9	108
Charges and Miscellaneous	3,488.9	15.8	263	68	1.4	68
Local						
General	29,857.3	100.0	2,250	105	12.3	106
Intergovernmental from Federal	845.4	2.8	64	84	0.3	84
Intergovernmental from State	8,642.9	28.9	651	90	3.6	91
Own-Source	20,369.0	68.2	1,535	114	8.4	115
Tax Revenue	10,532.6	35.3	794	93	4.3	94
Property Taxes	8,692.9	29.1	655	102	3.6	103
Sales Taxes	96.6	0.3	7	8	<	8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,743.1	5.8	131	176	0.7	178
Charges and Miscellaneous	9,836.3	32.9	741	149	4.1	151
EXPENDITURES						
State and Local						
General	\$45,303.4	100.0%	\$3,415	95	18.7%	96
Total Intergovernmental	-	-	-	-	-	-
Direct	45,303.4	100.0	3,415	95	18.7	96
Elementary/Secondary Education	11,079.9	24.5	835	97	4.6	97
Public Welfare	4,758.2	10.5	359	71	2.0	72
Health and Hospitals	4,320.9	9.5	326	101	1.8	102
Higher Education	3,031.1	6.7	228	73	1.2	74
Highways	2,999.3	6.6	226	88	1.2	88
Interest on General Debt	3,013.3	6.7	227	110	1.2	111
Other	16,100.7	35.5	1,214	108	6.6	109
State						
General	23,628.4	100.0	1,781	81	9.7	82
Total Intergovernmental	8,292.7	35.1	625	84	3.4	85
Elementary/Secondary Education	6,386.5	27.0	481	105	2.6	105
Direct	15,335.7	64.9	1,156	79	6.3	80
Public Welfare	4,555.8	19.3	343	86	1.9	87
Higher Education	2,031.2	8.6	153	59	0.8	59
Highways	1,634.1	6.9	123	80	0.7	80
Health and Hospitals	1,863.5	7.9	140	92	0.8	93
Interest on General Debt	694.4	2.9	52	56	0.3	57
Corrections	924.2	3.9	70	99	0.4	99
Other	3,632.5	15.4	274	82	1.5	83
Local						
General	30,029.4	100.0	2,263	105	12.4	106
Total Intergovernmental	61.8	0.2	5	22	<	22
Direct	29,967.7	99.8	2,259	106	12.3	107
Elementary/Secondary Education	11,079.9	36.9	835	97	4.6	98
Health and Hospitals	2,457.3	8.2	185	110	1.0	110
Interest on General Debt	2,318.9	7.7	175	153	1.0	154
Police	1,923.1	6.4	145	131	0.8	132
Public Welfare	202.4	0.7	15	14	0.1	14
Highways	1,365.2	4.5	103	100	0.6	100
Other	10,620.9	35.4	801	120	4.4	121

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Georgia

	Total	Percentage of U.S.	Rank
Population	6,623,000	2.6	11
Personal Income (billions)	\$110.8	2.4	12
Personal Income Per Capita	\$16,734	90.8	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	\$21,210.2	100.0%	\$3,203	90	19.1%	99
Intergovernmental from Federal	3,803.6	17.9	574	94	3.4	104
Own-Source	17,406.7	82.1	2,628	89	15.7	98
Tax Revenue	11,899.6	56.1	1,797	86	10.7	95
Property Taxes	3,353.9	15.8	506	76	3.0	84
Sales Taxes	3,500.2	16.5	528	106	3.2	117
Income Taxes	3,364.2	15.9	508	97	3.0	107
Other Taxes	1,681.2	7.9	254	64	1.5	70
Charges and Miscellaneous	5,507.1	26.0	832	94	5.0	104
State						
General	11,863.6	100.0	1,791	82	10.7	90
Intergovernmental from Federal	3,382.9	28.5	511	95	3.1	105
Intergovernmental from Local	72.9	0.6	11	32	0.1	36
Own-Source	8,407.8	70.9	1,269	78	7.6	86
Tax Revenue	7,154.5	60.3	1,080	88	6.5	97
Property Taxes	26.9	0.2	4	16	<	18
Sales Taxes	2,656.8	22.4	401	98	2.4	108
Income Taxes	3,364.2	28.4	508	107	3.0	118
Other Taxes	1,106.6	9.3	167	52	1.0	57
Charges and Miscellaneous	1,253.3	10.6	189	49	1.1	54
Local						
General	13,209.5	100.0	1,994	93	11.9	102
Intergovernmental from Federal	420.7	3.2	64	84	0.4	92
Intergovernmental from State	3,789.9	28.7	572	79	3.4	87
Own-Source	8,998.9	68.1	1,359	101	8.1	111
Tax Revenue	4,745.0	35.9	716	84	4.3	93
Property Taxes	3,327.0	25.2	502	78	3.0	86
Sales Taxes	843.4	6.4	127	144	0.8	159
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	574.6	4.4	87	116	0.5	128
Charges and Miscellaneous	4,253.8	32.2	642	129	3.8	143
EXPENDITURES						
State and Local						
General	\$21,282.1	100.0%	\$3,213	89	19.2%	98
Total Intergovernmental	-	-	-	-	-	-
Direct	21,282.1	100.0	3,213	90	19.2	99
Elementary/Secondary Education	5,309.9	24.9	802	93	4.8	102
Public Welfare	2,708.9	12.7	409	81	2.4	90
Health and Hospitals	3,371.9	15.8	509	158	3.0	174
Higher Education	1,554.9	7.3	235	75	1.4	83
Highways	1,541.6	7.2	233	90	1.4	100
Interest on General Debt	772.6	3.6	117	56	0.7	62
Other	6,022.3	28.3	909	81	5.4	89
State						
General	12,280.3	100.0	1,854	84	11.1	93
Total Intergovernmental	3,757.9	30.6	567	77	3.4	85
Elementary/Secondary Education	3,331.2	27.1	503	109	3.0	120
Direct	8,522.4	69.4	1,287	88	7.7	97
Public Welfare	2,672.8	21.8	404	102	2.4	112
Higher Education	1,541.6	12.6	233	90	1.4	99
Highways	1,005.8	8.2	152	98	0.9	108
Health and Hospitals	718.7	5.9	109	71	0.6	78
Interest on General Debt	234.5	1.9	35	38	0.2	42
Corrections	610.6	5.0	92	131	0.6	144
Other	1,738.3	14.2	262	79	1.6	87
Local						
General	12,785.7	100.0	1,930	90	11.5	99
Total Intergovernmental	26.1	0.2	4	18	<	20
Direct	12,759.6	99.8	1,927	91	11.5	100
Elementary/Secondary Education	5,309.9	41.5	802	94	4.8	103
Health and Hospitals	2,653.2	20.8	401	237	2.4	261
Interest on General Debt	538.1	4.2	81	71	0.5	78
Police	586.8	4.6	89	80	0.5	88
Public Welfare	36.1	0.3	5	5	<	6
Highways	535.8	4.2	81	78	0.5	86
Other	3,099.9	24.2	468	70	2.8	77

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Hawaii

	Total	Percentage of U.S.	Rank
Population	1,137,000	0.5	40
Personal Income (billions)	\$22.8	0.5	39
Personal Income Per Capita	\$20,035	108.7	12

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$5,349.0	100.0%	\$4,704	131	23.5%	121
Intergovernmental from Federal	808.6	15.1	711	116	3.5	107
Own-Source	4,540.4	84.9	3,993	135	19.9	124
Tax Revenue	3,253.7	60.8	2,862	137	14.3	126
Property Taxes	488.6	9.1	430	65	2.1	59
Sales Taxes	1,278.7	23.9	1,125	226	5.6	208
Income Taxes	989.1	18.5	870	167	4.3	153
Other Taxes	497.2	9.3	437	110	2.2	101
Charges and Miscellaneous	1,286.7	24.1	1,132	128	5.6	118
State						
General	4,348.0	100.0	3,824	175	19.1	161
Intergovernmental from Federal	731.1	16.8	643	120	3.2	111
Intergovernmental from Local	3.2	0.1	3	8	<	8
Own-Source	3,613.7	83.1	3,178	196	15.9	181
Tax Revenue	2,639.2	60.7	2,321	188	11.6	173
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,278.7	29.4	1,125	275	5.6	253
Income Taxes	989.1	22.7	870	183	4.3	169
Other Taxes	371.3	8.5	327	101	1.6	93
Charges and Miscellaneous	974.5	22.4	857	221	4.3	204
Local						
General	1,097.5	100.0	965	45	4.8	41
Intergovernmental from Federal	77.4	7.1	68	90	0.3	82
Intergovernmental from State	93.3	8.5	82	11	0.4	10
Own-Source	926.7	84.4	815	60	4.1	56
Tax Revenue	614.5	56.0	540	63	2.7	58
Property Taxes	488.6	44.5	430	67	2.1	62
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	125.9	11.5	111	149	0.6	137
Charges and Miscellaneous	312.2	28.4	275	55	1.4	51
EXPENDITURES						
State and Local						
General	\$5,228.4	100.0%	\$4,598	128	23.0%	117
Total Intergovernmental	10.2	0.2	9	66	<	60
Direct	5,218.1	99.8	4,589	128	22.9	118
Elementary/Secondary Education	783.2	15.0	689	80	3.4	73
Public Welfare	472.3	9.0	415	82	2.1	76
Health and Hospitals	377.4	7.2	332	103	1.7	95
Higher Education	466.7	8.9	410	131	2.0	121
Highways	346.3	6.6	305	118	1.5	109
Interest on General Debt	312.7	6.0	275	133	1.4	122
Other	2,459.6	47.0	2,163	193	10.8	177
State						
General	4,174.4	100.0	3,671	167	18.3	154
Total Intergovernmental	104.2	2.5	92	12	0.5	11
Elementary/Secondary Education	-	-	-	-	-	-
Direct	4,070.2	97.5	3,580	245	17.9	226
Public Welfare	467.8	11.2	411	104	2.1	95
Higher Education	466.7	11.2	410	158	2.0	145
Highways	276.6	6.6	243	158	1.2	145
Health and Hospitals	362.8	8.7	319	209	1.6	192
Interest on General Debt	230.3	5.5	203	218	1.0	201
Corrections	91.9	2.2	81	114	0.4	105
Other	2,174.2	52.1	1,912	574	9.5	528
Local						
General	1,147.9	100.0	1,010	47	5.0	43
Total Intergovernmental	-	-	-	-	-	-
Direct	1,147.9	100.0	1,010	47	5.0	44
Elementary/Secondary Education	0.1	<	†	<	<	<
Health and Hospitals	14.5	1.3	13	8	0.1	7
Interest on General Debt	82.4	7.2	72	63	0.4	58
Police	144.6	12.6	127	115	0.6	105
Public Welfare	4.5	0.4	4	4	<	3
Highways	69.7	6.1	61	59	0.3	55
Other	832.1	72.5	732	110	3.7	101

- represents zero

n.t. -- no tax

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† less than \$1 per capita

* rounds to 100%

Idaho

	Total	Percentage of U.S.	Rank
Population	1,040,000	0.4	42
Personal Income (billions)	\$15.3	0.3	43
Personal Income Per Capita	\$14,720	79.8	44

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$3,071.7	100.0%	\$2,954	83	20.1%	103
Intergovernmental from Federal	590.9	19.2	568	93	3.9	116
Own-Source	2,480.8	80.8	2,385	80	16.2	101
Tax Revenue	1,666.6	54.3	1,602	77	10.9	96
Property Taxes	443.5	14.4	426	64	2.9	80
Sales Taxes	404.2	13.2	389	78	2.6	98
Income Taxes	505.9	16.5	486	93	3.3	117
Other Taxes	313.1	10.2	301	76	2.0	95
Charges and Miscellaneous	814.2	26.5	783	89	5.3	111
State						
General	2,147.6	100.0	2,065	94	14.0	118
Intergovernmental from Federal	536.6	25.0	516	96	3.5	121
Intergovernmental from Local	17.4	0.8	17	49	0.1	61
Own-Source	1,593.7	74.2	1,532	95	10.4	119
Tax Revenue	1,204.6	56.1	1,158	94	7.9	118
Property Taxes	0.1	<	†	0	<	0
Sales Taxes	404.2	18.8	389	95	2.6	119
Income Taxes	505.9	23.6	486	103	3.3	128
Other Taxes	294.5	13.7	283	88	1.9	110
Charges and Miscellaneous	389.1	18.1	374	97	2.5	121
Local						
General	1,599.0	100.0	1,537	72	10.4	90
Intergovernmental from Federal	54.3	3.4	52	69	0.4	86
Intergovernmental from State	657.6	41.1	632	87	4.3	109
Own-Source	887.1	55.5	853	63	5.8	79
Tax Revenue	462.0	28.9	444	52	3.0	65
Property Taxes	443.4	27.7	426	66	2.9	83
Sales Taxes	<	<	†	<	<	<
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	18.6	1.2	18	24	0.1	30
Charges and Miscellaneous	425.1	26.6	409	82	2.8	103
EXPENDITURES						
State and Local						
General	\$2,964.8	100.0%	\$2,851	79	19.4%	99
Total Intergovernmental	1.5	<	1	10	<	13
Direct	2,963.3	100.0	2,849	79	19.4	99
Elementary/Secondary Education	754.9	25.5	726	84	4.9	105
Public Welfare	309.0	10.4	297	59	2.0	74
Health and Hospitals	260.3	8.8	250	78	1.7	97
Higher Education	347.6	11.7	334	107	2.3	134
Highways	323.9	10.9	311	121	2.1	151
Interest on General Debt	123.4	4.2	119	57	0.8	72
Other	844.2	28.5	812	72	5.5	91
State						
General	2,055.4	100.0	1,976	90	13.4	113
Total Intergovernmental	665.7	32.4	640	87	4.3	108
Elementary/Secondary Education	506.8	24.7	487	106	3.3	133
Direct	1,389.6	67.6	1,336	91	9.1	115
Public Welfare	285.2	13.9	274	69	1.9	87
Higher Education	310.2	15.1	298	115	2.0	144
Highways	212.7	10.4	205	133	1.4	166
Health and Hospitals	82.0	4.0	79	52	0.5	65
Interest on General Debt	94.6	4.6	91	98	0.6	123
Corrections	48.6	2.4	47	66	0.3	83
Other	356.2	17.3	343	103	2.3	129
Local						
General	1,582.1	100.0	1,521	71	10.3	89
Total Intergovernmental	8.4	0.5	8	38	0.1	47
Direct	1,573.7	99.5	1,513	71	10.3	89
Elementary/Secondary Education	754.9	47.7	726	85	4.9	106
Health and Hospitals	178.3	11.3	171	101	1.2	127
Interest on General Debt	28.8	1.8	28	24	0.2	30
Police	76.7	4.8	74	66	0.5	83
Public Welfare	23.8	1.5	23	21	0.2	27
Highways	111.2	7.0	107	104	0.7	130
Other	400.1	25.3	385	58	2.6	72

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Illinois

	Total	Percentage of U.S.	Rank
Population	11,541,000	4.6	6
Personal Income (billions)	\$232.6	5.0	5
Personal Income Per Capita	\$20,155	109.3	11

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$38,288.2	100.0%	\$3,318	93	16.5%	85
Intergovernmental from Federal	5,816.2	15.2	504	82	2.5	75
Own-Source	32,472.0	84.8	2,814	95	14.0	87
Tax Revenue	24,614.8	64.3	2,133	102	10.6	94
Property Taxes	9,065.8	23.7	786	118	3.9	108
Sales Taxes	5,420.6	14.2	470	94	2.3	86
Income Taxes	5,481.6	14.3	475	91	2.4	83
Other Taxes	4,646.9	12.1	403	101	2.0	93
Charges and Miscellaneous	7,857.2	20.5	681	77	3.4	70
State						
General	21,800.8	100.0	1,889	86	9.4	79
Intergovernmental from Federal	4,810.4	22.1	417	78	2.1	71
Intergovernmental from Local	113.5	0.5	10	29	<	26
Own-Source	16,876.9	77.4	1,462	90	7.3	83
Tax Revenue	13,291.5	61.0	1,152	94	5.7	86
Property Taxes	228.4	1.0	20	80	0.1	73
Sales Taxes	4,163.8	19.1	361	88	1.8	81
Income Taxes	5,479.3	25.1	475	100	2.4	92
Other Taxes	3,420.0	15.7	296	92	1.5	84
Charges and Miscellaneous	3,585.4	16.4	311	80	1.5	73
Local						
General	23,097.9	100.0	2,001	93	9.9	85
Intergovernmental from Federal	1,005.8	4.4	87	115	0.4	105
Intergovernmental from State	6,497.1	28.1	563	78	2.8	71
Own-Source	15,595.0	67.5	1,351	100	6.7	92
Tax Revenue	11,323.3	49.0	981	115	4.9	105
Property Taxes	8,837.4	38.3	766	119	3.8	109
Sales Taxes	1,256.8	5.4	109	123	0.5	113
Income Taxes	2.3	<	†	0	<	0
Other Taxes	1,226.9	5.3	106	143	0.5	131
Charges and Miscellaneous	4,271.8	18.5	370	75	1.8	68
EXPENDITURES						
State and Local						
General	\$38,021.5	100.0%	\$3,294	91	16.3%	84
Total Intergovernmental	2.4	<	†	1	<	1
Direct	38,019.1	100.0	3,294	92	16.3	84
Elementary/Secondary Education	8,773.4	23.1	760	88	3.8	80
Public Welfare	4,967.3	13.1	430	85	2.1	78
Health and Hospitals	2,469.0	6.5	214	67	1.1	61
Higher Education	3,283.7	8.6	285	91	1.4	83
Highways	3,279.8	8.6	284	110	1.4	101
Interest on General Debt	2,330.1	6.1	202	97	1.0	89
Other	12,915.7	34.0	1,119	100	5.6	91
State						
General	22,168.0	100.0	1,921	87	9.5	80
Total Intergovernmental	6,508.5	29.4	564	76	2.8	70
Elementary/Secondary Education	4,220.3	19.0	366	79	1.8	73
Direct	15,659.5	70.6	1,357	93	6.7	85
Public Welfare	4,684.0	21.1	406	102	2.0	94
Higher Education	2,321.8	10.5	201	77	1.0	71
Highways	1,919.7	8.7	166	108	0.8	99
Health and Hospitals	1,469.0	6.6	127	83	0.6	76
Interest on General Debt	1,292.2	5.8	112	121	0.6	110
Corrections	629.4	2.8	55	77	0.3	71
Other	3,343.5	15.1	290	87	1.4	79
Local						
General	22,383.8	100.0	1,940	90	9.6	83
Total Intergovernmental	24.2	0.1	2	10	<	9
Direct	22,359.6	99.9	1,937	91	9.6	83
Elementary/Secondary Education	8,765.2	39.2	759	89	3.8	81
Health and Hospitals	1,000.0	4.5	87	51	0.4	47
Interest on General Debt	1,037.9	4.6	90	79	0.4	72
Police	1,384.6	6.2	120	108	0.6	99
Public Welfare	283.3	1.3	25	23	0.1	21
Highways	1,360.2	6.1	118	114	0.6	104
Other	8,528.3	38.1	739	111	3.7	101

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Indiana

	Total	Percentage of U.S.	Rank
Population	5,610,000	2.2	14
Personal Income (billions)	\$93.4	2.0	15
Personal Income Per Capita	\$16,646	90.3	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	\$17,249.1	100.0%	\$3,075	86	18.5%	95
Intergovernmental from Federal	2,808.4	16.3	501	82	3.0	91
Own-Source	14,440.7	83.7	2,574	87	15.5	96
Tax Revenue	9,755.8	56.6	1,739	83	10.4	92
Property Taxes	3,202.2	18.6	571	86	3.4	95
Sales Taxes	2,538.3	14.7	452	91	2.7	101
Income Taxes	2,804.6	16.3	500	96	3.0	106
Other Taxes	1,210.6	7.0	216	54	1.3	60
Charges and Miscellaneous	4,685.0	27.2	835	95	5.0	105
State						
General	11,222.4	100.0	2,000	91	12.0	101
Intergovernmental from Federal	2,583.2	23.0	460	86	2.8	95
Intergovernmental from Local	101.5	0.9	18	53	0.1	59
Own-Source	8,537.7	76.1	1,522	94	9.1	104
Tax Revenue	6,182.4	55.1	1,102	89	6.6	99
Property Taxes	4.9	<	†	4	<	4
Sales Taxes	2,538.3	22.6	452	111	2.7	123
Income Taxes	2,494.4	22.2	445	94	2.7	104
Other Taxes	1,144.8	10.2	204	63	1.2	70
Charges and Miscellaneous	2,355.3	21.0	420	108	2.5	120
Local						
General	9,828.6	100.0	1,752	82	10.5	90
Intergovernmental from Federal	225.2	2.3	40	53	0.2	58
Intergovernmental from State	3,700.4	37.6	660	91	4.0	101
Own-Source	5,903.1	60.1	1,052	78	6.3	86
Tax Revenue	3,573.4	36.4	637	75	3.8	83
Property Taxes	3,197.3	32.5	570	89	3.4	98
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	310.2	3.2	55	117	0.3	129
Other Taxes	65.8	0.7	12	16	0.1	17
Charges and Miscellaneous	2,329.7	23.7	415	84	2.5	93
EXPENDITURES						
State and Local						
General	\$16,811.5	100.0%	\$2,997	83	18.0%	92
Total Intergovernmental	15.8	0.1	3	21	<	23
Direct	16,795.7	99.9	2,994	83	18.0	92
Elementary/Secondary Education	4,580.7	27.2	817	94	4.9	105
Public Welfare	2,351.0	14.0	419	83	2.5	92
Health and Hospitals	1,698.3	10.1	303	94	1.8	104
Higher Education	2,075.7	12.3	370	118	2.2	131
Highways	1,139.4	6.8	203	79	1.2	87
Interest on General Debt	685.5	4.1	122	59	0.7	65
Other	4,265.0	25.4	760	68	4.6	75
State						
General	11,153.4	100.0	1,988	90	11.9	100
Total Intergovernmental	3,779.1	33.9	674	91	4.0	101
Elementary/Secondary Education	2,164.0	19.4	386	84	2.3	93
Direct	7,374.3	66.1	1,314	90	7.9	100
Public Welfare	2,010.3	18.0	358	90	2.2	100
Higher Education	2,075.7	18.6	370	142	2.2	158
Highways	715.9	6.4	128	83	0.8	92
Health and Hospitals	721.1	6.5	129	84	0.8	93
Interest on General Debt	320.0	2.9	57	61	0.3	68
Corrections	278.5	2.5	50	70	0.3	78
Other	1,252.7	11.2	223	67	1.3	74
Local						
General	9,483.8	100.0	1,691	79	10.2	87
Total Intergovernmental	62.4	0.7	11	52	0.1	58
Direct	9,421.4	99.3	1,679	79	10.1	87
Elementary/Secondary Education	4,580.7	48.3	817	95	4.9	106
Health and Hospitals	977.2	10.3	174	103	1.0	114
Interest on General Debt	365.5	3.9	65	57	0.4	63
Police	335.2	3.5	60	54	0.4	60
Public Welfare	340.7	3.6	61	57	0.4	63
Highways	423.5	4.5	75	73	0.5	81
Other	2,398.6	25.3	428	64	2.6	71

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Iowa

	Total	Percentage of U.S.	Rank
Population	2,795,000	1.1	30
Personal Income (billions)	\$46.8	1.0	30
Personal Income Per Capita	\$16,759	90.9	29

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$9,617.1	100.0%	\$3,441	96	20.5%	106
Intergovernmental from Federal	1,608.8	16.7	576	94	3.4	104
Own-Source	8,008.4	83.3	2,865	97	17.1	106
Tax Revenue	5,442.6	56.6	1,947	93	11.6	103
Property Taxes	1,918.2	19.9	686	103	4.1	113
Sales Taxes	1,005.5	10.5	360	72	2.1	80
Income Taxes	1,548.6	16.1	554	106	3.3	117
Other Taxes	970.3	10.1	347	87	2.1	96
Charges and Miscellaneous	2,565.7	26.7	918	104	5.5	114
State						
General	6,200.5	100.0	2,218	101	13.2	112
Intergovernmental from Federal	1,449.4	23.4	519	97	3.1	107
Intergovernmental from Local	70.0	1.1	25	73	0.1	81
Own-Source	4,681.0	75.5	1,675	103	10.0	114
Tax Revenue	3,447.5	55.6	1,233	100	7.4	110
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	977.1	15.8	350	85	2.1	94
Income Taxes	1,545.5	24.9	553	117	3.3	128
Other Taxes	924.9	14.9	331	102	2.0	113
Charges and Miscellaneous	1,233.6	19.9	441	114	2.6	125
Local						
General	5,223.8	100.0	1,869	87	11.2	96
Intergovernmental from Federal	159.4	3.1	57	75	0.3	83
Intergovernmental from State	1,737.1	33.3	621	86	3.7	94
Own-Source	3,327.3	63.7	1,190	88	7.1	97
Tax Revenue	1,995.2	38.2	714	84	4.3	92
Property Taxes	1,918.2	36.7	686	107	4.1	118
Sales Taxes	28.4	0.5	10	12	0.1	13
Income Taxes	3.1	0.1	1	2	<	3
Other Taxes	45.4	0.9	16	22	0.1	24
Charges and Miscellaneous	1,332.1	25.5	477	96	2.8	106
EXPENDITURES						
State and Local						
General	\$9,569.4	100.0%	\$3,424	95	20.4%	105
Total Intergovernmental	19.2	0.2	7	50	<	55
Direct	9,550.2	99.8	3,417	95	20.4	105
Elementary/Secondary Education	2,292.2	24.0	820	95	4.9	104
Public Welfare	1,268.9	13.3	454	90	2.7	99
Health and Hospitals	1,032.3	10.8	369	115	2.2	126
Higher Education	1,258.7	13.2	450	144	2.7	159
Highways	1,109.7	11.6	397	154	2.4	170
Interest on General Debt	362.6	3.8	130	63	0.8	69
Other	2,225.8	23.3	796	71	4.8	78
State						
General	6,383.5	100.0	2,284	104	13.6	114
Total Intergovernmental	2,116.7	33.2	757	102	4.5	113
Elementary/Secondary Education	1,472.8	23.1	527	114	3.1	126
Direct	4,266.9	66.8	1,527	105	9.1	115
Public Welfare	1,136.0	17.8	406	102	2.4	113
Higher Education	961.6	15.1	344	132	2.1	146
Highways	594.6	9.3	213	138	1.3	152
Health and Hospitals	532.1	8.3	190	125	1.1	137
Interest on General Debt	146.9	2.3	53	57	0.3	62
Corrections	108.5	1.7	39	55	0.2	61
Other	787.1	12.3	282	84	1.7	93
Local						
General	5,354.8	100.0	1,916	89	11.4	98
Total Intergovernmental	71.4	1.3	26	119	0.2	131
Direct	5,283.3	98.7	1,890	89	11.3	98
Elementary/Secondary Education	2,292.2	42.8	820	96	4.9	105
Health and Hospitals	500.2	9.3	179	106	1.1	117
Interest on General Debt	215.7	4.0	77	67	0.5	74
Police	206.1	3.8	74	66	0.4	73
Public Welfare	132.9	2.5	48	45	0.3	49
Highways	515.1	9.6	184	179	1.1	196
Other	1,421.2	26.5	508	76	3.0	84

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kansas

	Total	Percentage of U.S.	Rank
Population	2,495,000	1.0	32
Personal Income (billions)	\$44.1	0.9	31
Personal Income Per Capita	\$17,664	95.8	22

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$8,138.0	100.0%	\$3,262	91	18.5%	95
Intergovernmental from Federal	1,199.4	14.7	481	79	2.7	82
Own-Source	6,938.6	85.3	2,781	94	15.7	98
Tax Revenue	4,815.1	59.2	1,930	93	10.9	97
Property Taxes	1,725.2	21.2	691	104	3.9	108
Sales Taxes	1,131.5	13.9	453	91	2.6	95
Income Taxes	1,093.7	13.4	438	84	2.5	88
Other Taxes	864.7	10.6	347	87	2.0	91
Charges and Miscellaneous	2,123.5	26.1	851	96	4.8	101
State						
General	4,724.2	100.0	1,893	87	10.7	90
Intergovernmental from Federal	1,131.7	24.0	454	85	2.6	88
Intergovernmental from Local	17.6	0.4	7	21	<	22
Own-Source	3,574.9	75.7	1,433	89	8.1	92
Tax Revenue	2,796.4	59.2	1,121	91	6.3	95
Property Taxes	33.0	0.7	13	53	0.1	56
Sales Taxes	918.2	19.4	368	90	2.1	94
Income Taxes	1,093.7	23.2	438	92	2.5	96
Other Taxes	751.6	15.9	301	93	1.7	97
Charges and Miscellaneous	778.4	16.5	312	81	1.8	84
Local						
General	4,700.2	100.0	1,884	88	10.7	92
Intergovernmental from Federal	67.7	1.4	27	36	0.2	37
Intergovernmental from State	1,268.8	27.0	509	70	2.9	73
Own-Source	3,363.7	71.6	1,348	100	7.6	104
Tax Revenue	2,018.7	42.9	809	95	4.6	99
Property Taxes	1,692.2	36.0	678	106	3.8	110
Sales Taxes	213.3	4.5	85	97	0.5	101
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	113.2	2.4	45	61	0.3	64
Charges and Miscellaneous	1,345.1	28.6	539	109	3.1	113
EXPENDITURES						
State and Local						
General	\$7,984.2	100.0%	\$3,200	89	18.1%	93
Total Intergovernmental	0.2	<	†	1	<	1
Direct	7,984.0	100.0	3,200	89	18.1	93
Elementary/Secondary Education	2,005.1	25.1	804	93	4.5	97
Public Welfare	844.8	10.6	339	67	1.9	70
Health and Hospitals	703.7	8.8	282	88	1.6	92
Higher Education	975.0	12.2	391	125	2.2	131
Highways	937.4	11.7	376	146	2.1	152
Interest on General Debt	475.5	6.0	191	92	1.1	96
Other	2,042.4	25.6	819	73	4.6	76
State						
General	4,698.6	100.0	1,883	86	10.7	89
Total Intergovernmental	1,407.0	29.9	564	76	3.2	80
Elementary/Secondary Education	1,108.6	23.6	444	97	2.5	101
Direct	3,291.6	70.1	1,319	90	7.5	94
Public Welfare	815.9	17.4	327	82	1.9	86
Higher Education	736.4	15.7	295	114	1.7	119
Highways	525.3	11.2	211	136	1.2	142
Health and Hospitals	366.5	7.8	147	96	0.8	100
Interest on General Debt	31.1	0.7	12	13	0.1	14
Corrections	198.0	4.2	79	112	0.4	117
Other	618.5	13.2	248	74	1.4	78
Local						
General	4,692.9	100.0	1,881	87	10.6	91
Total Intergovernmental	0.5	<	†	1	<	1
Direct	4,692.4	100.0	1,881	88	10.6	92
Elementary/Secondary Education	2,005.1	42.7	804	94	4.5	98
Health and Hospitals	337.3	7.2	135	80	0.8	84
Interest on General Debt	444.4	9.5	178	156	1.0	163
Police	215.1	4.6	86	78	0.5	81
Public Welfare	28.9	0.6	12	11	0.1	11
Highways	412.2	8.8	165	160	0.9	167
Other	1,249.4	26.6	501	75	2.8	78

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,713,000	1.5	24
Personal Income (billions)	\$55.3	1.2	26
Personal Income Per Capita	\$14,890	80.8	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						
Intergovernmental from Federal	\$11,493.3	100.0%	\$3,095	87	20.8%	107
Own-Source	2,379.7	20.7	641	105	4.3	130
Tax Revenue	9,113.6	79.3	2,455	83	16.5	102
Property Taxes	6,421.9	55.9	1,730	83	11.6	103
Sales Taxes	1,027.8	8.9	277	42	1.9	51
Income Taxes	1,299.7	11.3	350	70	2.4	87
Other Taxes	2,367.9	20.6	638	122	4.3	151
Charges and Miscellaneous	1,726.5	15.0	465	117	3.1	145
State	2,691.8	23.4	725	82	4.9	102
State						
General	8,705.6	100.0	2,345	107	15.7	133
Intergovernmental from Federal	2,218.6	25.5	598	112	4.0	138
Intergovernmental from Local	14.2	0.2	4	11	<	14
Own-Source	6,472.8	74.4	1,743	108	11.7	133
Tax Revenue	5,043.2	57.9	1,358	110	9.1	137
Property Taxes	323.4	3.7	87	353	0.6	437
Sales Taxes	1,299.7	14.9	350	86	2.4	106
Income Taxes	2,012.7	23.1	542	114	3.6	141
Other Taxes	1,407.5	16.2	379	117	2.5	145
Charges and Miscellaneous	1,429.6	16.4	385	99	2.6	123
Local						
General	4,871.7	100.0	1,312	61	8.8	76
Intergovernmental from Federal	161.1	3.3	43	57	0.3	71
Intergovernmental from State	2,069.7	42.5	557	77	3.7	95
Own-Source	2,640.8	54.2	711	53	4.8	65
Tax Revenue	1,378.7	28.3	371	44	2.5	54
Property Taxes	704.4	14.5	190	30	1.3	37
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	355.2	7.3	96	202	0.6	250
Other Taxes	319.1	6.5	86	115	0.6	143
Charges and Miscellaneous	1,262.2	25.9	340	68	2.3	85
EXPENDITURES						
State and Local						
General						
Total Intergovernmental	\$10,948.5	100.0%	\$2,949	82	19.8%	101
Direct	10,948.5	100.0	2,949	82	19.8	102
Elementary/Secondary Education	2,321.5	21.2	625	72	4.2	90
Public Welfare	1,958.8	17.9	528	105	3.5	130
Health and Hospitals	774.3	7.1	209	65	1.4	80
Higher Education	1,127.8	10.3	304	97	2.0	120
Highways	960.2	8.8	259	100	1.7	124
Interest on General Debt	910.1	8.3	245	118	1.6	147
Other	2,895.6	26.4	780	69	5.2	86
State						
General	8,247.6	100.0	2,221	101	14.9	125
Total Intergovernmental	2,221.2	26.9	598	81	4.0	100
Elementary/Secondary Education	1,864.0	22.6	502	109	3.4	135
Direct	6,026.4	73.1	1,623	111	10.9	138
Public Welfare	1,929.9	23.4	520	131	3.5	162
Higher Education	1,127.8	13.7	304	117	2.0	145
Highways	735.5	8.9	198	128	1.3	159
Health and Hospitals	391.4	4.7	105	69	0.7	85
Interest on General Debt	378.7	4.6	102	110	0.7	136
Corrections	179.8	2.2	48	69	0.3	85
Other	1,283.2	15.6	346	104	2.3	128
Local						
General	4,923.8	100.0	1,326	62	8.9	76
Total Intergovernmental	1.7	<	†	2	<	3
Direct	4,922.1	100.0	1,326	62	8.9	77
Elementary/Secondary Education	2,321.5	47.1	625	73	4.2	90
Health and Hospitals	382.9	7.8	103	61	0.7	76
Interest on General Debt	531.4	10.8	143	125	1.0	155
Police	210.0	4.3	57	51	0.4	63
Public Welfare	29.0	0.6	8	7	0.1	9
Highways	224.7	4.6	61	59	0.4	73
Other	1,222.6	24.8	329	49	2.2	61

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,254,000	1.7	21
Personal Income (billions)	\$60.2	1.3	24
Personal Income Per Capita	\$14,156	76.8	46

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$14,424.7	100.0%	\$3,391	95	24.0%	123
Intergovernmental from Federal	3,114.2	21.6	732	120	5.2	156
Own-Source	11,310.5	78.4	2,659	90	18.8	117
Tax Revenue	7,033.0	48.8	1,653	79	11.7	103
Property Taxes	1,171.4	8.1	275	41	1.9	54
Sales Taxes	2,678.2	18.6	630	127	4.4	165
Income Taxes	1,130.3	7.8	266	51	1.9	66
Other Taxes	2,053.1	14.2	483	121	3.4	158
Charges and Miscellaneous	4,277.5	29.7	1,006	114	7.1	148
State						
General	9,409.9	100.0	2,212	101	15.6	132
Intergovernmental from Federal	2,841.1	30.2	668	125	4.7	163
Intergovernmental from Local	15.7	0.2	4	11	<	14
Own-Source	6,553.1	69.6	1,540	95	10.9	124
Tax Revenue	4,309.5	45.8	1,013	82	7.2	107
Property Taxes	47.4	0.5	11	45	0.1	59
Sales Taxes	1,308.1	13.9	307	75	2.2	98
Income Taxes	1,130.3	12.0	266	56	1.9	73
Other Taxes	1,823.7	19.4	429	133	3.0	173
Charges and Miscellaneous	2,243.6	23.8	527	136	3.7	177
Local						
General	7,389.2	100.0	1,737	81	12.3	105
Intergovernmental from Federal	273.2	3.7	64	84	0.5	110
Intergovernmental from State	2,358.6	31.9	554	77	3.9	100
Own-Source	4,757.4	64.4	1,118	83	7.9	108
Tax Revenue	2,723.5	36.9	640	75	4.5	98
Property Taxes	1,124.0	15.2	264	41	1.9	54
Sales Taxes	1,370.2	18.5	322	364	2.3	475
Income Taxes	<	<	†	<	<	<
Other Taxes	229.3	3.1	54	72	0.4	94
Charges and Miscellaneous	2,033.9	27.5	478	96	3.4	125
EXPENDITURES						
State and Local						
General	\$14,247.1	100.0%	\$3,349	93	23.7%	121
Total Intergovernmental	-	-	-	-	-	-
Direct	14,247.1	100.0	3,349	93	23.7	122
Elementary/Secondary Education	3,038.2	21.3	714	83	5.0	108
Public Welfare	1,848.7	13.0	435	86	3.1	112
Health and Hospitals	1,778.8	12.5	418	130	3.0	169
Higher Education	1,174.8	8.2	276	88	2.0	115
Highways	1,169.7	8.2	275	107	1.9	139
Interest on General Debt	1,436.4	10.1	338	163	2.4	212
Other	3,800.5	26.7	893	80	6.3	104
State						
General	9,592.4	100.0	2,255	102	15.9	133
Total Intergovernmental	2,467.2	25.7	580	78	4.1	102
Elementary/Secondary Education	2,028.6	21.1	477	104	3.4	135
Direct	7,125.1	74.3	1,675	115	11.8	149
Public Welfare	1,794.4	18.7	422	106	3.0	138
Higher Education	1,165.1	12.1	274	105	1.9	137
Highways	799.3	8.3	188	122	1.3	159
Health and Hospitals	996.2	10.4	234	153	1.7	200
Interest on General Debt	830.0	8.7	195	210	1.4	274
Corrections	224.9	2.3	53	75	0.4	98
Other	1,315.2	13.7	309	93	2.2	121
Local						
General	7,138.0	100.0	1,678	78	11.9	102
Total Intergovernmental	16.1	0.2	4	18	<	23
Direct	7,121.9	99.8	1,674	79	11.8	102
Elementary/Secondary Education	3,017.2	42.3	709	83	5.0	108
Health and Hospitals	782.6	11.0	184	109	1.3	142
Interest on General Debt	606.4	8.5	143	125	1.0	162
Police	422.7	5.9	99	90	0.7	117
Public Welfare	54.3	0.8	13	12	0.1	16
Highways	370.3	5.2	87	84	0.6	110
Other	1,868.5	26.2	439	66	3.1	86

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maine

	Total	Percentage of U.S.	Rank
Population	1,234,000	0.5	39
Personal Income (billions)	\$21.1	0.5	41
Personal Income Per Capita	\$17,086	92.7	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	\$4,202.1	100.0%	\$3,405	95	19.9%	103
Intergovernmental from Federal	817.5	19.5	662	108	3.9	117
Own-Source	3,384.6	80.5	2,743	92	16.1	100
Tax Revenue	2,510.4	59.7	2,034	98	11.9	105
Property Taxes	983.6	23.4	797	120	4.7	129
Sales Taxes	497.1	11.8	403	81	2.4	87
Income Taxes	656.8	15.6	532	102	3.1	110
Other Taxes	372.9	8.9	302	76	1.8	82
Charges and Miscellaneous	874.2	20.8	708	80	4.1	87
State						
General	2,901.5	100.0	2,351	107	13.8	116
Intergovernmental from Federal	753.4	26.0	611	114	3.6	123
Intergovernmental from Local	3.9	0.1	3	9	<	10
Own-Source	2,144.2	73.9	1,738	107	10.2	116
Tax Revenue	1,558.2	53.7	1,263	103	7.4	111
Property Taxes	44.6	1.5	36	146	0.2	158
Sales Taxes	497.1	17.1	403	98	2.4	106
Income Taxes	656.8	22.6	532	112	3.1	121
Other Taxes	359.8	12.4	292	90	1.7	97
Charges and Miscellaneous	585.9	20.2	475	123	2.8	132
Local						
General	1,958.2	100.0	1,587	74	9.3	80
Intergovernmental from Federal	64.1	3.3	52	68	0.3	74
Intergovernmental from State	653.7	33.4	530	73	3.1	79
Own-Source	1,240.4	63.3	1,005	75	5.9	80
Tax Revenue	952.1	48.6	772	91	4.5	98
Property Taxes	939.0	48.0	761	119	4.5	128
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	13.1	0.7	11	14	0.1	15
Charges and Miscellaneous	288.3	14.7	234	47	1.4	51
EXPENDITURES						
State and Local						
General	\$4,488.6	100.0%	\$3,637	101	21.3%	109
Total Intergovernmental	7.4	0.2	6	44	<	47
Direct	4,481.1	99.8	3,631	101	21.3	109
Elementary/Secondary Education	1,189.2	26.5	964	111	5.6	120
Public Welfare	880.6	19.6	714	142	4.2	153
Health and Hospitals	217.4	4.8	176	55	1.0	59
Higher Education	331.7	7.4	269	86	1.6	93
Highways	408.1	9.1	331	128	1.9	139
Interest on General Debt	245.0	5.5	199	96	1.2	103
Other	1,209.2	26.9	980	87	5.7	94
State						
General	3,095.4	100.0	2,508	114	14.7	123
Total Intergovernmental	701.7	22.7	569	77	3.3	83
Elementary/Secondary Education	559.9	18.1	454	99	2.7	106
Direct	2,393.7	77.3	1,940	133	11.4	143
Public Welfare	855.8	27.6	694	175	4.1	189
Higher Education	331.7	10.7	269	103	1.6	112
Highways	266.6	8.6	216	140	1.3	151
Health and Hospitals	172.8	5.6	140	92	0.8	99
Interest on General Debt	171.7	5.5	139	150	0.8	162
Corrections	68.0	2.2	55	78	0.3	84
Other	527.1	17.0	427	128	2.5	138
Local						
General	2,087.7	100.0	1,692	79	9.9	85
Total Intergovernmental	0.3	<	†	1	<	1
Direct	2,087.4	100.0	1,692	79	9.9	86
Elementary/Secondary Education	1,179.6	56.5	956	112	5.6	120
Health and Hospitals	44.7	2.1	36	21	0.2	23
Interest on General Debt	73.3	3.5	59	52	0.3	56
Police	70.7	3.4	57	52	0.3	56
Public Welfare	24.7	1.2	20	19	0.1	20
Highways	141.5	6.8	115	111	0.7	120
Other	552.9	26.5	448	67	2.6	72

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maryland

	Total	Percentage of U.S.	Rank
Population	4,859,000	1.9	19
Personal Income (billions)	\$105.2	2.3	14
Personal Income Per Capita	\$21,658	117.5	6

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$17,380.1	100.0%	\$3,577	100	16.5%	85
Intergovernmental from Federal	2,630.5	15.1	541	89	2.5	75
Own-Source	14,749.6	84.9	3,036	102	14.0	87
Tax Revenue	11,099.1	63.9	2,284	110	10.5	93
Property Taxes	2,996.3	17.2	617	93	2.8	79
Sales Taxes	1,540.9	8.9	317	64	1.5	54
Income Taxes	4,579.3	26.3	942	181	4.4	154
Other Taxes	1,982.7	11.4	408	103	1.9	87
Charges and Miscellaneous	3,650.5	21.0	751	85	3.5	72
State						
General	10,604.7	100.0	2,182	100	10.1	85
Intergovernmental from Federal	2,223.9	21.0	458	86	2.1	73
Intergovernmental from Local	60.3	0.6	12	36	0.1	31
Own-Source	8,320.6	78.5	1,712	106	7.9	90
Tax Revenue	6,401.4	60.4	1,317	107	6.1	91
Property Taxes	179.9	1.7	37	150	0.2	128
Sales Taxes	1,540.9	14.5	317	78	1.5	66
Income Taxes	3,186.5	30.0	656	138	3.0	118
Other Taxes	1,494.1	14.1	307	95	1.4	81
Charges and Miscellaneous	1,919.2	18.1	395	102	1.8	87
Local						
General	8,982.0	100.0	1,849	86	8.5	73
Intergovernmental from Federal	406.7	4.5	84	110	0.4	94
Intergovernmental from State	2,146.3	23.9	442	61	2.0	52
Own-Source	6,429.0	71.6	1,323	98	6.1	84
Tax Revenue	4,697.7	52.3	967	114	4.5	97
Property Taxes	2,816.4	31.4	580	90	2.7	77
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,392.8	15.5	287	605	1.3	515
Other Taxes	488.5	5.4	101	135	0.5	115
Charges and Miscellaneous	1,731.3	19.3	356	72	1.6	61
EXPENDITURES						
State and Local						
General	\$18,061.9	100.0%	\$3,717	103	17.2%	88
Total Intergovernmental	<	<	†	0	<	<
Direct	18,061.9	100.0	3,717	104	17.2	88
Elementary/Secondary Education	4,255.4	23.6	876	101	4.0	86
Public Welfare	2,152.5	11.9	443	88	2.0	75
Health and Hospitals	889.0	4.9	183	57	0.8	48
Higher Education	1,927.0	10.7	397	127	1.8	108
Highways	1,430.4	7.9	294	114	1.4	97
Interest on General Debt	1,017.7	5.6	209	101	1.0	86
Other	6,390.0	35.4	1,315	117	6.1	100
State						
General	10,776.5	100.0	2,218	101	10.2	86
Total Intergovernmental	2,682.2	24.9	552	75	2.5	64
Elementary/Secondary Education	1,647.2	15.3	339	74	1.6	63
Direct	8,094.3	75.1	1,666	114	7.7	97
Public Welfare	2,107.7	19.6	434	109	2.0	93
Higher Education	1,320.7	12.3	272	105	1.3	89
Highways	898.9	8.3	185	120	0.9	102
Health and Hospitals	657.4	6.1	135	89	0.6	75
Interest on General Debt	463.1	4.3	95	103	0.4	87
Corrections	493.2	4.6	102	144	0.5	122
Other	2,153.1	20.0	443	133	2.0	113
Local						
General	10,050.7	100.0	2,068	96	9.6	82
Total Intergovernmental	83.0	0.8	17	80	0.1	68
Direct	9,967.7	99.2	2,051	96	9.5	82
Elementary/Secondary Education	4,118.6	41.0	848	99	3.9	84
Health and Hospitals	231.5	2.3	48	28	0.2	24
Interest on General Debt	554.6	5.5	114	100	0.5	85
Police	575.8	5.7	118	107	0.5	91
Public Welfare	44.8	0.4	9	9	<	7
Highways	531.5	5.3	109	106	0.5	90
Other	3,910.9	38.9	805	121	3.7	103

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Massachusetts

	Total	Percentage of U.S.	Rank
Population	5,996,000	2.4	13
Personal Income (billions)	\$135.8	2.9	10
Personal Income Per Capita	\$22,648	122.8	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	\$24,549.7	100.0%	\$4,094	114	18.1%	93
Intergovernmental from Federal	4,646.4	18.9	775	127	3.4	103
Own-Source	19,903.2	81.1	3,319	112	14.7	91
Tax Revenue	14,804.0	60.3	2,469	119	10.9	96
Property Taxes	4,976.1	20.3	830	125	3.7	101
Sales Taxes	1,909.4	7.8	318	64	1.4	52
Income Taxes	6,063.0	24.7	1,011	194	4.5	158
Other Taxes	1,855.6	7.6	309	78	1.4	63
Charges and Miscellaneous	5,099.2	20.8	850	96	3.8	78
State						
General	17,459.6	100.0	2,912	133	12.9	108
Intergovernmental from Federal	4,035.9	23.1	673	126	3.0	102
Intergovernmental from Local	419.5	2.4	70	205	0.3	167
Own-Source	13,004.1	74.5	2,169	134	9.6	109
Tax Revenue	9,683.6	55.5	1,615	131	7.1	107
Property Taxes	0.6	<	†	0	<	0
Sales Taxes	1,909.4	10.9	318	78	1.4	63
Income Taxes	6,063.0	34.7	1,011	213	4.5	174
Other Taxes	1,710.6	9.8	285	88	1.3	72
Charges and Miscellaneous	3,320.6	19.0	554	143	2.4	116
Local						
General	11,782.2	100.0	1,965	91	8.7	74
Intergovernmental from Federal	610.5	5.2	102	134	0.4	109
Intergovernmental from State	4,272.6	36.3	713	98	3.1	80
Own-Source	6,899.1	58.6	1,151	85	5.1	70
Tax Revenue	5,120.4	43.5	854	100	3.8	82
Property Taxes	4,975.5	42.2	830	129	3.7	105
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	145.0	1.2	24	32	0.1	26
Charges and Miscellaneous	1,778.7	15.1	297	60	1.3	49
EXPENDITURES						
State and Local						
General	\$24,747.1	100.0%	\$4,127	115	18.2%	93
Total Intergovernmental	136.4	0.6	23	166	0.1	135
Direct	24,610.7	99.4	4,105	114	18.1	93
Elementary/Secondary Education	4,840.0	19.6	807	93	3.6	76
Public Welfare	5,389.3	21.8	899	179	4.0	145
Health and Hospitals	2,166.4	8.8	361	112	1.6	91
Higher Education	1,232.6	5.0	206	66	0.9	54
Highways	1,099.1	4.4	183	71	0.8	58
Interest on General Debt	1,693.6	6.8	282	136	1.2	111
Other	8,189.7	33.1	1,366	122	6.0	99
State						
General	18,265.4	100.0	3,046	138	13.5	113
Total Intergovernmental	4,497.1	24.6	750	101	3.3	83
Elementary/Secondary Education	1,793.7	9.8	299	65	1.3	53
Direct	13,768.2	75.4	2,296	157	10.1	128
Public Welfare	5,322.8	29.1	888	224	3.9	182
Higher Education	1,226.9	6.7	205	79	0.9	64
Highways	675.5	3.7	113	73	0.5	59
Health and Hospitals	1,602.3	8.8	267	175	1.2	142
Interest on General Debt	1,384.6	7.6	231	249	1.0	203
Corrections	594.7	3.3	99	140	0.4	114
Other	2,961.4	16.2	494	148	2.2	121
Local						
General	11,283.2	100.0	1,882	88	8.3	71
Total Intergovernmental	440.8	3.9	74	343	0.3	279
Direct	10,842.4	96.1	1,808	85	8.0	69
Elementary/Secondary Education	4,840.0	42.9	807	94	3.6	77
Health and Hospitals	564.1	5.0	94	56	0.4	45
Interest on General Debt	309.0	2.7	52	45	0.2	37
Police	682.7	6.1	114	103	0.5	84
Public Welfare	66.5	0.6	11	10	<	8
Highways	423.6	3.8	71	68	0.3	56
Other	3,956.6	35.1	660	99	2.9	80

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Michigan

	Total	Percentage of U.S.	Rank
Population	9,380,000	3.7	8
Personal Income (billions)	\$170.4	3.7	9
Personal Income Per Capita	\$18,168	98.5	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	\$33,903.7	100.0%	\$3,614	101	19.9%	103
Intergovernmental from Federal	5,682.8	16.8	606	99	3.3	101
Own-Source	28,220.9	83.2	3,009	101	16.6	103
Tax Revenue	19,730.9	58.2	2,104	101	11.6	102
Property Taxes	8,373.4	24.7	893	134	4.9	136
Sales Taxes	3,190.6	9.4	340	68	1.9	69
Income Taxes	5,768.1	17.0	615	118	3.4	120
Other Taxes	2,398.7	7.1	256	64	1.4	65
Charges and Miscellaneous	8,490.0	25.0	905	102	5.0	104
State						
General	20,891.0	100.0	2,227	102	12.3	103
Intergovernmental from Federal	5,203.9	24.9	555	104	3.1	105
Intergovernmental from Local	208.7	1.0	22	65	0.1	66
Own-Source	15,478.4	74.1	1,650	102	9.1	103
Tax Revenue	11,103.2	53.1	1,184	96	6.5	98
Property Taxes	327.6	1.6	35	141	0.2	144
Sales Taxes	3,190.6	15.3	340	83	1.9	84
Income Taxes	5,380.3	25.8	574	121	3.2	123
Other Taxes	2,204.6	10.6	235	73	1.3	74
Charges and Miscellaneous	4,375.3	20.9	466	120	2.6	122
Local						
General	19,515.0	100.0	2,080	97	11.5	98
Intergovernmental from Federal	478.9	2.5	51	67	0.3	68
Intergovernmental from State	6,293.7	32.3	671	93	3.7	94
Own-Source	12,742.4	65.3	1,358	101	7.5	102
Tax Revenue	8,627.7	44.2	920	108	5.1	110
Property Taxes	8,045.8	41.2	858	134	4.7	136
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	387.8	2.0	41	87	0.2	89
Other Taxes	194.1	1.0	21	28	0.1	28
Charges and Miscellaneous	4,114.7	21.1	439	88	2.4	90
EXPENDITURES						
State and Local						
General	\$33,832.9	100.0%	\$3,607	100	19.9%	102
Total Intergovernmental	74.2	0.2	8	58	<	58
Direct	33,758.7	99.8	3,599	100	19.8	102
Elementary/Secondary Education	8,861.5	26.2	945	109	5.2	111
Public Welfare	5,172.7	15.3	551	110	3.0	111
Health and Hospitals	3,481.5	10.3	371	115	2.0	117
Higher Education	3,789.0	11.2	404	129	2.2	131
Highways	1,947.2	5.8	208	81	1.1	82
Interest on General Debt	1,336.4	4.0	142	69	0.8	70
Other	9,170.5	27.1	978	87	5.4	88
State						
General	20,748.9	100.0	2,212	101	12.2	102
Total Intergovernmental	6,586.6	31.7	702	95	3.9	96
Elementary/Secondary Education	3,536.3	17.0	377	82	2.1	83
Direct	14,162.2	68.3	1,510	103	8.3	105
Public Welfare	4,786.4	23.1	510	129	2.8	130
Higher Education	3,078.4	14.8	328	126	1.8	128
Highways	741.8	3.6	79	51	0.4	52
Health and Hospitals	1,867.6	9.0	199	130	1.1	132
Interest on General Debt	660.4	3.2	70	76	0.4	77
Corrections	807.9	3.9	86	122	0.5	124
Other	2,219.6	10.7	237	71	1.3	72
Local						
General	19,772.7	100.0	2,108	98	11.6	100
Total Intergovernmental	176.2	0.9	19	88	0.1	89
Direct	19,596.5	99.1	2,089	98	11.5	100
Elementary/Secondary Education	8,861.5	44.8	945	110	5.2	112
Health and Hospitals	1,613.9	8.2	172	102	0.9	103
Interest on General Debt	676.0	3.4	72	63	0.4	64
Police	1,044.6	5.3	111	100	0.6	102
Public Welfare	386.3	2.0	41	39	0.2	39
Highways	1,205.3	6.1	129	125	0.7	126
Other	5,808.8	29.4	619	93	3.4	94

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Minnesota

	Total	Percentage of U.S.	Rank
Population	4,432,000	1.8	20
Personal Income (billions)	\$82.0	1.8	20
Personal Income Per Capita	\$18,511	100.4	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	\$18,565.3	100.0%	\$4,189	117	22.6%	117
Intergovernmental from Federal	2,940.4	15.8	663	109	3.6	108
Own-Source	15,624.9	84.2	3,525	119	19.0	118
Tax Revenue	10,405.5	56.0	2,348	113	12.7	112
Property Taxes	3,181.7	17.1	718	108	3.9	107
Sales Taxes	1,978.7	10.7	446	90	2.4	89
Income Taxes	3,432.8	18.5	775	148	4.2	148
Other Taxes	1,812.2	9.8	409	103	2.2	102
Charges and Miscellaneous	5,219.5	28.1	1,178	133	6.4	133
State						
General	11,642.5	100.0	2,627	120	14.2	120
Intergovernmental from Federal	2,485.0	21.3	561	105	3.0	104
Intergovernmental from Local	117.2	1.0	26	77	0.1	77
Own-Source	9,040.3	77.6	2,040	126	11.0	126
Tax Revenue	7,050.7	60.6	1,591	129	8.6	129
Property Taxes	7.6	0.1	2	7	<	7
Sales Taxes	1,963.4	16.9	443	108	2.4	108
Income Taxes	3,432.8	29.5	775	163	4.2	163
Other Taxes	1,646.8	14.1	372	115	2.0	114
Charges and Miscellaneous	1,989.6	17.1	449	116	2.4	115
Local						
General	11,885.0	100.0	2,682	125	14.5	124
Intergovernmental from Federal	455.4	3.8	103	135	0.6	135
Intergovernmental from State	4,844.9	40.8	1,093	151	5.9	150
Own-Source	6,584.7	55.4	1,486	110	8.0	110
Tax Revenue	3,354.8	28.2	757	89	4.1	89
Property Taxes	3,174.1	26.7	716	112	3.9	111
Sales Taxes	15.3	0.1	3	4	<	4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	165.4	1.4	37	50	0.2	50
Charges and Miscellaneous	3,229.9	27.2	729	147	3.9	146
EXPENDITURES						
State and Local						
General	\$18,836.1	100.0%	\$4,250	118	23.0%	118
Total Intergovernmental	-	-	-	-	-	-
Direct	18,836.1	100.0	4,250	118	23.0	118
Elementary/Secondary Education	4,271.5	22.7	964	111	5.2	111
Public Welfare	2,990.7	15.9	675	134	3.6	133
Health and Hospitals	1,784.9	9.5	403	125	2.2	125
Higher Education	1,706.0	9.1	385	123	2.1	123
Highways	1,659.2	8.8	374	145	2.0	145
Interest on General Debt	1,190.8	6.3	269	130	1.5	129
Other	5,233.1	27.8	1,181	105	6.4	105
State						
General	11,688.1	100.0	2,637	120	14.2	119
Total Intergovernmental	4,882.8	41.8	1,102	149	6.0	148
Elementary/Secondary Education	2,640.5	22.6	596	129	3.2	129
Direct	6,805.3	58.2	1,535	105	8.3	105
Public Welfare	1,754.7	15.0	396	100	2.1	99
Higher Education	1,579.9	13.5	356	137	1.9	137
Highways	686.8	5.9	155	100	0.8	100
Health and Hospitals	768.6	6.6	173	114	0.9	113
Interest on General Debt	284.5	2.4	64	69	0.3	69
Corrections	144.2	1.2	33	46	0.2	46
Other	1,586.6	13.6	358	107	1.9	107
Local						
General	12,084.6	100.0	2,727	127	14.7	126
Total Intergovernmental	53.9	0.4	12	57	0.1	57
Direct	12,030.8	99.6	2,715	128	14.7	127
Elementary/Secondary Education	4,271.5	35.3	964	113	5.2	112
Health and Hospitals	1,016.3	8.4	229	136	1.2	135
Interest on General Debt	906.3	7.5	204	179	1.1	178
Police	428.1	3.5	97	87	0.5	87
Public Welfare	1,236.0	10.2	279	262	1.5	261
Highways	972.4	8.0	219	213	1.2	212
Other	3,200.3	26.5	722	108	3.9	108

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Mississippi

	Total	Percentage of U.S.	Rank
Population	2,593,000	1.0	31
Personal Income (billions)	\$32.7	0.7	33
Personal Income Per Capita	\$12,608	68.4	51

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$7,328.3	100.0%	\$2,826	79	22.4%	116
Intergovernmental from Federal	1,993.6	27.2	769	126	6.1	184
Own-Source	5,334.7	72.8	2,057	69	16.3	101
Tax Revenue	3,381.4	46.1	1,304	63	10.3	92
Property Taxes	892.2	12.2	344	52	2.7	76
Sales Taxes	1,120.6	15.3	432	87	3.4	127
Income Taxes	619.4	8.5	239	46	1.9	67
Other Taxes	749.1	10.2	289	73	2.3	106
Charges and Miscellaneous	1,953.3	26.7	753	85	6.0	125
State						
General	4,948.9	100.0	1,909	87	15.1	128
Intergovernmental from Federal	1,825.1	36.9	704	132	5.6	192
Intergovernmental from Local	15.8	0.3	6	18	<	26
Own-Source	3,108.0	62.8	1,199	74	9.5	108
Tax Revenue	2,460.8	49.7	949	77	7.5	113
Property Taxes	22.2	0.4	9	35	0.1	51
Sales Taxes	1,120.2	22.6	432	106	3.4	154
Income Taxes	619.4	12.5	239	50	1.9	74
Other Taxes	699.0	14.1	270	83	2.1	122
Charges and Miscellaneous	647.2	13.1	250	64	2.0	94
Local						
General	3,985.5	100.0	1,537	72	12.2	105
Intergovernmental from Federal	168.5	4.2	65	85	0.5	125
Intergovernmental from State	1,590.3	39.9	613	85	4.9	124
Own-Source	2,226.7	55.9	859	64	6.8	93
Tax Revenue	920.5	23.1	355	42	2.8	61
Property Taxes	870.0	21.8	336	52	2.7	77
Sales Taxes	0.5	<	†	0	<	0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	50.1	1.3	19	26	0.2	38
Charges and Miscellaneous	1,306.2	32.8	504	101	4.0	148
EXPENDITURES						
State and Local						
General	\$6,977.0	100.0%	\$2,691	75	21.3%	109
Total Intergovernmental	-	-	-	-	-	-
Direct	6,977.0	100.0	2,691	75	21.3	110
Elementary/Secondary Education	1,631.8	23.4	629	73	5.0	106
Public Welfare	884.6	12.7	341	68	2.7	99
Health and Hospitals	1,061.0	15.2	409	127	3.2	186
Higher Education	821.2	11.8	317	101	2.5	148
Highways	664.8	9.5	256	100	2.0	146
Interest on General Debt	313.6	4.5	121	58	1.0	85
Other	1,600.0	22.9	617	55	4.9	80
State						
General	4,680.4	100.0	1,805	82	14.3	120
Total Intergovernmental	1,627.2	34.8	628	85	5.0	124
Elementary/Secondary Education	1,184.6	25.3	457	99	3.6	145
Direct	3,053.2	65.2	1,177	81	9.3	118
Public Welfare	862.8	18.4	333	84	2.6	123
Higher Education	583.4	12.5	225	87	1.8	127
Highways	416.4	8.9	161	104	1.3	152
Health and Hospitals	347.3	7.4	134	88	1.1	128
Interest on General Debt	96.4	2.1	37	40	0.3	59
Corrections	87.5	1.9	34	48	0.3	70
Other	659.4	14.1	254	76	2.0	112
Local						
General	3,924.0	100.0	1,513	70	12.0	103
Total Intergovernmental	0.2	<	†	0	<	0
Direct	3,923.8	100.0	1,513	71	12.0	104
Elementary/Secondary Education	1,631.8	41.6	629	73	5.0	107
Health and Hospitals	713.7	18.2	275	163	2.2	238
Interest on General Debt	217.2	5.5	84	73	0.7	107
Police	140.3	3.6	54	49	0.4	71
Public Welfare	21.8	0.6	8	8	0.1	12
Highways	248.4	6.3	96	93	0.8	136
Other	950.7	24.2	367	55	2.9	80

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Missouri

	Total	Percentage of U.S.	Rank
Population	5,157,000	2.0	15
Personal Income (billions)	\$88.9	1.9	17
Personal Income Per Capita	\$17,246	93.5	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	\$14,041.6	100.0%	\$2,723	76	15.8%	81
Intergovernmental from Federal	2,572.8	18.3	499	82	2.9	87
Own-Source	11,468.8	81.7	2,224	75	12.9	80
Tax Revenue	8,230.9	58.6	1,596	77	9.3	82
Property Taxes	1,946.5	13.9	377	57	2.2	61
Sales Taxes	2,535.6	18.1	492	99	2.9	106
Income Taxes	2,270.9	16.2	440	84	2.6	90
Other Taxes	1,477.9	10.5	287	72	1.7	77
Charges and Miscellaneous	3,237.9	23.1	628	71	3.6	76
State						
General	8,660.7	100.0	1,679	77	9.7	82
Intergovernmental from Federal	2,233.3	25.8	433	81	2.5	87
Intergovernmental from Local	10.4	0.1	2	6	<	6
Own-Source	6,417.0	74.1	1,244	77	7.2	82
Tax Revenue	4,996.4	57.7	969	79	5.6	84
Property Taxes	12.7	0.1	2	10	<	11
Sales Taxes	1,863.4	21.5	361	88	2.1	94
Income Taxes	2,054.0	23.7	398	84	2.3	90
Other Taxes	1,066.4	12.3	207	64	1.2	68
Charges and Miscellaneous	1,420.6	16.4	275	71	1.6	76
Local						
General	7,491.6	100.0	1,453	68	8.4	72
Intergovernmental from Federal	339.5	4.5	66	87	0.4	93
Intergovernmental from State	2,100.3	28.0	407	56	2.4	60
Own-Source	5,051.8	67.4	980	73	5.7	78
Tax Revenue	3,234.5	43.2	627	74	3.6	79
Property Taxes	1,933.8	25.8	375	58	2.2	63
Sales Taxes	672.2	9.0	130	148	0.8	158
Income Taxes	216.9	2.9	42	89	0.2	95
Other Taxes	411.6	5.5	80	107	0.5	115
Charges and Miscellaneous	1,817.3	24.3	352	71	2.0	76
EXPENDITURES						
State and Local						
General	\$13,740.2	100.0%	\$2,664	74	15.4%	79
Total Intergovernmental	-	-	-	-	-	-
Direct	13,740.2	100.0	2,664	74	15.4	79
Elementary/Secondary Education	3,928.9	28.6	762	88	4.4	94
Public Welfare	1,830.9	13.3	355	71	2.1	75
Health and Hospitals	1,243.9	9.1	241	75	1.4	80
Higher Education	1,233.8	9.0	239	77	1.4	82
Highways	1,255.7	9.1	243	95	1.4	101
Interest on General Debt	671.4	4.9	130	63	0.8	67
Other	3,575.5	26.0	693	62	4.0	66
State						
General	8,478.1	100.0	1,644	75	9.5	80
Total Intergovernmental	2,671.2	31.5	518	70	3.0	75
Elementary/Secondary Education	2,280.0	26.9	442	96	2.6	103
Direct	5,806.9	68.5	1,126	77	6.5	82
Public Welfare	1,762.2	20.8	342	86	2.0	92
Higher Education	1,000.4	11.8	194	75	1.1	80
Highways	738.5	8.7	143	93	0.8	99
Health and Hospitals	704.6	8.3	137	89	0.8	96
Interest on General Debt	363.6	4.3	71	76	0.4	81
Corrections	196.1	2.3	38	54	0.2	58
Other	1,041.5	12.3	202	61	1.2	65
Local						
General	7,935.7	100.0	1,539	72	8.9	77
Total Intergovernmental	2.3	<	†	2	<	2
Direct	7,933.3	100.0	1,538	72	8.9	77
Elementary/Secondary Education	3,928.9	49.5	762	89	4.4	95
Health and Hospitals	539.4	6.8	105	62	0.6	66
Interest on General Debt	307.8	3.9	60	52	0.3	56
Police	442.2	5.6	86	77	0.5	83
Public Welfare	68.7	0.9	13	13	0.1	13
Highways	517.2	6.5	100	97	0.6	104
Other	2,129.1	26.8	413	62	2.4	66

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Montana

	Total	Percentage of U.S.	Rank
Population	809,000	0.3	44
Personal Income (billions)	\$11.7	0.3	46
Personal Income Per Capita	\$14,487	78.6	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	\$2,661.6	100.0%	\$3,290	92	22.7%	117
Intergovernmental from Federal	700.1	26.3	865	142	6.0	180
Own-Source	1,961.5	73.7	2,425	82	16.7	104
Tax Revenue	1,186.7	44.6	1,467	70	10.1	90
Property Taxes	423.6	15.9	524	79	3.6	100
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	353.7	13.3	437	84	3.0	107
Other Taxes	409.4	15.4	506	127	3.5	162
Charges and Miscellaneous	774.8	29.1	958	108	6.6	138
State						
General	1,885.8	100.0	2,331	107	16.1	136
Intergovernmental from Federal	610.3	32.4	754	141	5.2	179
Intergovernmental from Local	14.7	0.8	18	53	0.1	68
Own-Source	1,260.8	66.9	1,558	96	10.8	123
Tax Revenue	817.7	43.4	1,011	82	7.0	104
Property Taxes	77.4	4.1	96	387	0.7	493
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	353.7	18.8	437	92	3.0	117
Other Taxes	386.5	20.5	478	148	3.3	188
Charges and Miscellaneous	443.1	23.5	548	141	3.8	180
Local						
General	1,345.3	100.0	1,663	77	11.5	99
Intergovernmental from Federal	89.8	6.7	111	146	0.8	186
Intergovernmental from State	554.7	41.2	686	95	4.7	120
Own-Source	700.7	52.1	866	64	6.0	82
Tax Revenue	369.0	27.4	456	54	3.1	68
Property Taxes	346.1	25.7	428	67	3.0	85
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	22.9	1.7	28	38	0.2	48
Charges and Miscellaneous	331.7	24.7	410	83	2.8	105
EXPENDITURES						
State and Local						
General	\$2,831.1	100.0%	\$3,500	97	24.2%	124
Total Intergovernmental	0.7	<	†	6	<	8
Direct	2,830.4	100.0	3,499	97	24.2	124
Elementary/Secondary Education	742.4	26.2	918	106	6.3	135
Public Welfare	349.8	12.4	432	86	3.0	109
Health and Hospitals	164.1	5.8	203	63	1.4	80
Higher Education	210.1	7.4	260	83	1.8	106
Highways	338.6	12.0	419	163	2.9	207
Interest on General Debt	171.6	6.1	212	102	1.5	130
Other	853.8	30.2	1,055	94	7.3	120
State						
General	2,058.0	100.0	2,544	116	17.6	147
Total Intergovernmental	589.1	28.6	728	98	5.0	125
Elementary/Secondary Education	451.0	21.9	558	121	3.8	154
Direct	1,468.9	71.4	1,816	124	12.5	158
Public Welfare	321.7	15.6	398	100	2.7	127
Higher Education	199.9	9.7	247	95	1.7	121
Highways	258.1	12.5	319	207	2.2	263
Health and Hospitals	108.8	5.3	134	88	0.9	112
Interest on General Debt	93.5	4.5	116	125	0.8	159
Corrections	45.6	2.2	56	80	0.4	102
Other	441.4	21.4	546	164	3.8	208
Local						
General	1,370.3	100.0	1,694	79	11.7	100
Total Intergovernmental	8.8	0.6	11	51	0.1	65
Direct	1,361.5	99.4	1,683	79	11.6	101
Elementary/Secondary Education	742.4	54.2	918	107	6.3	136
Health and Hospitals	55.3	4.0	68	40	0.5	51
Interest on General Debt	78.1	5.7	97	84	0.7	107
Police	55.1	4.0	68	61	0.5	78
Public Welfare	28.1	2.1	35	33	0.2	42
Highways	80.5	5.9	100	96	0.7	123
Other	321.9	23.5	398	60	2.7	76

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nebraska

	Total	Percentage of U.S.	Rank
Population	1,593,000	0.6	36
Personal Income (billions)	\$27.3	0.6	34
Personal Income Per Capita	\$17,139	93.0	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	\$5,439.1	100.0%	\$3,414	95	19.9%	103
Intergovernmental from Federal	855.0	15.7	537	88	3.1	94
Own-Source	4,584.1	84.3	2,878	97	16.8	104
Tax Revenue	3,114.2	57.3	1,955	94	11.4	101
Property Taxes	1,185.1	21.8	744	112	4.3	120
Sales Taxes	723.4	13.3	454	91	2.6	98
Income Taxes	685.1	12.6	430	82	2.5	89
Other Taxes	520.7	9.6	327	82	1.9	88
Charges and Miscellaneous	1,469.9	27.0	923	104	5.4	112
State						
General	3,219.1	100.0	2,021	92	11.8	99
Intergovernmental from Federal	748.9	23.3	470	88	2.7	95
Intergovernmental from Local	18.7	0.6	12	34	0.1	37
Own-Source	2,451.5	76.2	1,539	95	9.0	102
Tax Revenue	1,767.4	54.9	1,109	90	6.5	97
Property Taxes	2.1	0.1	1	5	<	6
Sales Taxes	624.3	19.4	392	96	2.3	103
Income Taxes	685.1	21.3	430	91	2.5	98
Other Taxes	455.9	14.2	286	89	1.7	95
Charges and Miscellaneous	684.1	21.3	429	111	2.5	119
Local						
General	3,003.3	100.0	1,885	88	11.0	94
Intergovernmental from Federal	106.1	3.5	67	88	0.4	94
Intergovernmental from State	764.5	25.5	480	66	2.8	71
Own-Source	2,132.7	71.0	1,339	99	7.8	107
Tax Revenue	1,346.8	44.8	845	99	4.9	107
Property Taxes	1,182.9	39.4	743	116	4.3	125
Sales Taxes	99.2	3.3	62	70	0.4	76
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	64.7	2.2	41	55	0.2	59
Charges and Miscellaneous	785.8	26.2	493	99	2.9	107
EXPENDITURES						
State and Local						
General	\$5,208.3	100.0%	\$3,269	91	19.1%	98
Total Intergovernmental	4.0	0.1	3	18	<	20
Direct	5,204.3	99.9	3,267	91	19.1	98
Elementary/Secondary Education	1,417.1	27.2	890	103	5.2	111
Public Welfare	620.9	11.9	390	77	2.3	83
Health and Hospitals	444.4	8.5	279	87	1.6	93
Higher Education	652.3	12.5	409	131	2.4	141
Highways	546.3	10.5	343	133	2.0	143
Interest on General Debt	224.0	4.3	141	68	0.8	73
Other	1,299.3	24.9	816	73	4.8	78
State						
General	3,191.8	100.0	2,004	91	11.7	98
Total Intergovernmental	891.6	27.9	560	76	3.3	81
Elementary/Secondary Education	561.6	17.6	353	77	2.1	82
Direct	2,300.2	72.1	1,444	99	8.4	106
Public Welfare	588.9	18.5	370	93	2.2	100
Higher Education	526.4	16.5	330	127	1.9	137
Highways	325.7	10.2	204	132	1.2	143
Health and Hospitals	250.9	7.9	157	103	0.9	111
Interest on General Debt	124.1	3.9	78	84	0.5	90
Corrections	66.1	2.1	41	59	0.2	63
Other	418.0	13.1	262	79	1.5	85
Local						
General	2,911.3	100.0	1,828	85	10.7	91
Total Intergovernmental	7.2	0.2	5	21	<	23
Direct	2,904.1	99.8	1,823	86	10.6	92
Elementary/Secondary Education	1,417.1	48.7	890	104	5.2	112
Health and Hospitals	193.5	6.6	121	72	0.7	77
Interest on General Debt	99.8	3.4	63	55	0.4	59
Police	109.4	3.8	69	62	0.4	67
Public Welfare	32.0	1.1	20	19	0.1	20
Highways	220.6	7.6	139	134	0.8	144
Other	831.7	28.6	522	78	3.0	84

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nevada

	Total	Percentage of U.S.	Rank
Population	1,283,000	0.5	38
Personal Income (billions)	\$24.1	0.5	37
Personal Income Per Capita	\$18,774	101.8	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	\$4,318.6	100.0%	\$3,366	94	17.9%	92
Intergovernmental from Federal	589.8	13.7	460	75	2.4	74
Own-Source	3,728.8	86.3	2,906	98	15.5	96
Tax Revenue	2,493.7	57.7	1,944	93	10.4	92
Property Taxes	585.2	13.6	456	68	2.4	67
Sales Taxes	833.3	19.3	650	131	3.5	128
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,075.2	24.9	838	211	4.5	207
Charges and Miscellaneous	1,235.1	28.6	963	109	5.1	107
State						
General	2,463.3	100.0	1,920	88	10.2	86
Intergovernmental from Federal	424.8	17.2	331	62	1.8	61
Intergovernmental from Local	16.0	0.7	12	37	0.1	36
Own-Source	2,022.4	82.1	1,576	97	8.4	96
Tax Revenue	1,682.6	68.3	1,311	106	7.0	105
Property Taxes	34.2	1.4	27	108	0.1	106
Sales Taxes	826.3	33.5	644	157	3.4	155
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	822.1	33.4	641	198	3.4	195
Charges and Miscellaneous	339.8	13.8	265	68	1.4	67
Local						
General	2,993.1	100.0	2,333	109	12.4	107
Intergovernmental from Federal	165.0	5.5	129	169	0.7	166
Intergovernmental from State	1,121.7	37.5	874	121	4.7	118
Own-Source	1,706.4	57.0	1,330	99	7.1	97
Tax Revenue	811.1	27.1	632	74	3.4	73
Property Taxes	551.0	18.4	429	67	2.3	66
Sales Taxes	7.0	0.2	5	6	<	6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	253.1	8.5	197	265	1.1	260
Charges and Miscellaneous	895.2	29.9	698	141	3.7	138
EXPENDITURES						
State and Local						
General	\$4,805.7	100.0%	\$3,746	104	20.0%	102
Total Intergovernmental	3.5	0.1	3	20	<	19
Direct	4,802.2	99.9	3,743	104	19.9	102
Elementary/Secondary Education	1,178.3	24.5	918	106	4.9	104
Public Welfare	296.9	6.2	231	46	1.2	45
Health and Hospitals	356.2	7.4	278	86	1.5	85
Higher Education	321.8	6.7	251	80	1.3	79
Highways	392.7	8.2	306	119	1.6	117
Interest on General Debt	386.6	8.0	301	145	1.6	143
Other	1,869.7	38.9	1,457	130	7.8	128
State						
General	2,556.9	100.0	1,993	91	10.6	89
Total Intergovernmental	1,037.1	40.6	808	109	4.3	107
Elementary/Secondary Education	644.2	25.2	502	109	2.7	107
Direct	1,519.8	59.4	1,185	81	6.3	80
Public Welfare	253.5	9.9	198	50	1.1	49
Higher Education	321.8	12.6	251	96	1.3	95
Highways	206.4	8.1	161	104	0.9	102
Health and Hospitals	103.0	4.0	80	53	0.4	52
Interest on General Debt	120.8	4.7	94	101	0.5	100
Corrections	124.6	4.9	97	137	0.5	135
Other	389.7	15.2	304	91	1.6	89
Local						
General	3,283.8	100.0	2,559	119	13.6	117
Total Intergovernmental	1.3	<	1	5	<	5
Direct	3,282.4	100.0	2,558	120	13.6	118
Elementary/Secondary Education	1,178.3	35.9	918	107	4.9	105
Health and Hospitals	253.2	7.7	197	117	1.1	115
Interest on General Debt	265.9	8.1	207	181	1.1	178
Police	196.1	6.0	153	138	0.8	135
Public Welfare	43.4	1.3	34	32	0.2	31
Highways	186.3	5.7	145	141	0.8	138
Other	1,159.3	35.3	904	135	4.8	133

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,104,000	0.4	41
Personal Income (billions)	\$23.4	0.5	38
Personal Income Per Capita	\$21,192	114.9	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	\$3,426.4	100.0%	\$3,104	87	14.6%	75
Intergovernmental from Federal	489.7	14.3	444	73	2.1	63
Own-Source	2,936.8	85.7	2,660	90	12.6	78
Tax Revenue	2,115.7	61.7	1,916	92	9.0	80
Property Taxes	1,482.1	43.3	1,342	202	6.3	175
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	159.2	4.6	144	28	0.7	24
Other Taxes	474.5	13.8	430	108	2.0	94
Charges and Miscellaneous	821.1	24.0	744	84	3.5	73
State						
General	1,701.5	100.0	1,541	70	7.3	61
Intergovernmental from Federal	441.2	25.9	400	75	1.9	65
Intergovernmental from Local	58.6	3.4	53	155	0.3	135
Own-Source	1,201.7	70.6	1,089	67	5.1	59
Tax Revenue	624.6	36.7	566	46	2.7	40
Property Taxes	0.3	<	†	1	<	1
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	159.2	9.4	144	30	0.7	26
Other Taxes	465.1	27.3	421	130	2.0	113
Charges and Miscellaneous	577.1	33.9	523	135	2.5	117
Local						
General	2,014.6	100.0	1,825	85	8.6	74
Intergovernmental from Federal	48.4	2.4	44	58	0.2	50
Intergovernmental from State	231.1	11.5	209	29	1.0	25
Own-Source	1,735.1	86.1	1,572	117	7.4	101
Tax Revenue	1,491.1	74.0	1,351	159	6.4	138
Property Taxes	1,481.7	73.5	1,342	209	6.3	182
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	9.4	0.5	9	11	<	10
Charges and Miscellaneous	244.0	12.1	221	45	1.0	39
EXPENDITURES						
State and Local						
General	\$3,378.8	100.0%	\$3,061	85	14.4%	74
Total Intergovernmental	-	-	-	-	-	-
Direct	3,378.8	100.0	3,061	85	14.4	74
Elementary/Secondary Education	977.1	28.9	885	102	4.2	89
Public Welfare	445.6	13.2	404	80	1.9	70
Health and Hospitals	155.9	4.6	141	44	0.7	38
Higher Education	239.6	7.1	217	69	1.0	60
Highways	282.7	8.4	256	99	1.2	87
Interest on General Debt	308.6	9.1	280	135	1.3	117
Other	969.3	28.7	878	78	4.1	68
State						
General	1,748.8	100.0	1,584	72	7.5	63
Total Intergovernmental	257.1	14.7	233	31	1.1	27
Elementary/Secondary Education	129.9	7.4	118	26	0.6	22
Direct	1,491.7	85.3	1,351	92	6.4	80
Public Welfare	349.6	20.0	317	80	1.5	69
Higher Education	239.6	13.7	217	83	1.0	73
Highways	159.0	9.1	144	93	0.7	81
Health and Hospitals	142.4	8.1	129	84	0.6	73
Interest on General Debt	243.7	13.9	221	238	1.0	207
Corrections	43.0	2.5	39	55	0.2	48
Other	314.5	18.0	285	85	1.3	74
Local						
General	1,924.9	100.0	1,744	81	8.2	71
Total Intergovernmental	37.8	2.0	34	160	0.2	139
Direct	1,887.1	98.0	1,709	80	8.1	70
Elementary/Secondary Education	977.1	50.8	885	103	4.2	90
Health and Hospitals	13.5	0.7	12	7	0.1	6
Interest on General Debt	64.9	3.4	59	51	0.3	45
Police	103.6	5.4	94	85	0.4	74
Public Welfare	96.0	5.0	87	82	0.4	71
Highways	123.7	6.4	112	109	0.5	94
Other	508.2	26.4	460	69	2.2	60

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,753,000	3.1	9
Personal Income (billions)	\$193.2	4.2	7
Personal Income Per Capita	\$24,920	135.2	2

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$32,871.3	100.0%	\$4,240	119	17.0%	88
Intergovernmental from Federal	4,564.7	13.9	589	96	2.4	71
Own-Source	28,306.7	86.1	3,651	123	14.7	91
Tax Revenue	21,560.8	65.6	2,781	133	11.2	99
Property Taxes	9,753.9	29.7	1,258	189	5.0	140
Sales Taxes	4,042.8	12.3	521	105	2.1	78
Income Taxes	4,421.6	13.5	570	109	2.3	81
Other Taxes	3,342.4	10.2	431	108	1.7	80
Charges and Miscellaneous	6,745.9	20.5	870	98	3.5	73
State						
General	20,055.8	100.0	2,587	118	10.4	87
Intergovernmental from Federal	4,218.0	21.0	544	102	2.2	75
Intergovernmental from Local	189.2	0.9	24	71	0.1	53
Own-Source	15,648.7	78.0	2,018	125	8.1	92
Tax Revenue	11,644.7	58.1	1,502	122	6.0	90
Property Taxes	16.7	0.1	2	9	<	6
Sales Taxes	4,042.8	20.2	521	127	2.1	94
Income Taxes	4,421.6	22.0	570	120	2.3	89
Other Taxes	3,163.5	15.8	408	126	1.6	93
Charges and Miscellaneous	4,004.0	20.0	516	133	2.1	99
Local						
General	18,523.6	100.0	2,389	111	9.6	82
Intergovernmental from Federal	346.7	1.9	45	59	0.2	44
Intergovernmental from State	5,518.8	29.8	712	98	2.9	73
Own-Source	12,658.0	68.3	1,633	121	6.6	90
Tax Revenue	9,916.1	53.5	1,279	150	5.1	111
Property Taxes	9,737.2	52.6	1,256	196	5.0	145
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	179.0	1.0	23	31	0.1	23
Charges and Miscellaneous	2,741.9	14.8	354	71	1.4	53
EXPENDITURES						
State and Local						
General	\$31,838.1	100.0%	\$4,107	114	16.5%	84
Total Intergovernmental	69.7	0.2	9	65	<	48
Direct	31,768.3	99.8	4,098	114	16.4	84
Elementary/Secondary Education	8,394.4	26.4	1,083	125	4.3	93
Public Welfare	4,279.6	13.4	552	110	2.2	81
Health and Hospitals	1,658.8	5.2	214	67	0.9	49
Higher Education	1,846.4	5.8	238	76	1.0	56
Highways	2,049.8	6.4	264	103	1.1	76
Interest on General Debt	2,263.4	7.1	292	141	1.2	104
Other	11,276.0	35.4	1,454	130	5.8	96
State						
General	19,398.8	100.0	2,502	114	10.0	84
Total Intergovernmental	6,145.4	31.7	793	107	3.2	79
Elementary/Secondary Education	3,684.2	19.0	475	103	1.9	76
Direct	13,253.4	68.3	1,709	117	6.9	87
Public Welfare	3,305.6	17.0	426	107	1.7	79
Higher Education	1,631.8	8.4	210	81	0.8	60
Highways	1,366.6	7.0	176	114	0.7	85
Health and Hospitals	1,187.0	6.1	153	100	0.6	74
Interest on General Debt	1,403.5	7.2	181	195	0.7	144
Corrections	559.1	2.9	72	102	0.3	76
Other	3,799.7	19.6	490	147	2.0	109
Local						
General	18,700.4	100.0	2,412	112	9.7	83
Total Intergovernmental	185.4	1.0	24	112	0.1	83
Direct	18,515.0	99.0	2,388	112	9.6	83
Elementary/Secondary Education	8,180.1	43.7	1,055	123	4.2	91
Health and Hospitals	471.8	2.5	61	36	0.2	27
Interest on General Debt	859.9	4.6	111	97	0.4	72
Police	1,033.2	5.5	133	120	0.5	89
Public Welfare	974.0	5.2	126	118	0.5	87
Highways	683.2	3.7	88	85	0.4	63
Other	6,312.8	33.8	814	122	3.3	90

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,549,000	0.6	37
Personal Income (billions)	\$21.5	0.5	40
Personal Income Per Capita	\$13,855	75.2	48

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$5,602.0	100.0%	\$3,617	101	26.1%	135
Intergovernmental from Federal	1,049.1	18.7	677	111	4.9	147
Own-Source	4,552.9	81.3	2,939	99	21.2	132
Tax Revenue	2,665.4	47.6	1,721	83	12.4	110
Property Taxes	343.6	6.1	222	33	1.6	44
Sales Taxes	1,140.8	20.4	736	148	5.3	197
Income Taxes	418.4	7.5	270	52	1.9	69
Other Taxes	762.5	13.6	492	124	3.6	165
Charges and Miscellaneous	1,887.5	33.7	1,219	138	8.8	184
State						
General	4,332.2	100.0	2,797	128	20.2	170
Intergovernmental from Federal	921.4	21.3	595	111	4.3	148
Intergovernmental from Local	70.1	1.6	45	133	0.3	177
Own-Source	3,340.7	77.1	2,157	133	15.6	177
Tax Revenue	2,085.7	48.1	1,346	109	9.7	145
Property Taxes	21.1	0.5	14	55	0.1	73
Sales Taxes	939.2	21.7	606	148	4.4	197
Income Taxes	418.4	9.7	270	57	1.9	76
Other Taxes	706.9	16.3	456	141	3.3	188
Charges and Miscellaneous	1,255.0	29.0	810	209	5.8	279
Local						
General	2,732.3	100.0	1,764	82	12.7	109
Intergovernmental from Federal	127.8	4.7	82	108	0.6	144
Intergovernmental from State	1,392.4	51.0	899	124	6.5	165
Own-Source	1,212.1	44.4	783	58	5.6	77
Tax Revenue	579.7	21.2	374	44	2.7	58
Property Taxes	322.5	11.8	208	32	1.5	43
Sales Taxes	201.6	7.4	130	147	0.9	196
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	55.6	2.0	36	48	0.3	64
Charges and Miscellaneous	632.4	23.1	408	82	2.9	109
EXPENDITURES						
State and Local						
General	\$5,199.5	100.0%	\$3,357	93	24.2%	124
Total Intergovernmental	-	-	-	-	-	-
Direct	5,199.5	100.0	3,357	94	24.2	124
Elementary/Secondary Education	1,286.9	24.8	831	96	6.0	128
Public Welfare	568.0	10.9	367	73	2.6	97
Health and Hospitals	495.0	9.5	320	99	2.3	132
Higher Education	678.7	13.1	438	140	3.2	187
Highways	473.5	9.1	306	119	2.2	158
Interest on General Debt	145.6	2.8	94	45	0.7	60
Other	1,551.8	29.8	1,002	89	7.2	119
State						
General	4,203.7	100.0	2,714	123	19.6	164
Total Intergovernmental	1,552.2	36.9	1,002	135	7.2	180
Elementary/Secondary Education	1,087.7	25.9	702	152	5.1	203
Direct	2,651.4	63.1	1,712	117	12.4	156
Public Welfare	537.6	12.8	347	87	2.5	116
Higher Education	614.4	14.6	397	153	2.9	203
Highways	333.5	7.9	215	140	1.6	186
Health and Hospitals	369.1	8.8	238	156	1.7	208
Interest on General Debt	116.9	2.8	75	81	0.5	108
Corrections	123.3	2.9	80	113	0.6	150
Other	556.6	13.2	359	108	2.6	143
Local						
General	2,567.6	100.0	1,658	77	12.0	103
Total Intergovernmental	19.6	0.8	13	59	0.1	79
Direct	2,548.0	99.2	1,645	77	11.9	103
Elementary/Secondary Education	1,286.9	50.1	831	97	6.0	129
Health and Hospitals	125.9	4.9	81	48	0.6	64
Interest on General Debt	28.7	1.1	19	16	0.1	22
Police	153.1	6.0	99	89	0.7	119
Public Welfare	30.4	1.2	20	18	0.1	25
Highways	140.0	5.5	90	88	0.7	117
Other	783.1	30.5	506	76	3.6	101

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New York

	Total	Percentage of U.S.	Rank
Population	18,055,000	7.2	2
Personal Income (billions)	\$397.3	8.5	2
Personal Income Per Capita	\$22,003	119.3	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	\$95,200.8	100.0%	\$5,273	147	24.0%	124
Intergovernmental from Federal	16,435.1	17.3	910	149	4.1	125
Own-Source	78,765.7	82.7	4,363	147	19.8	123
Tax Revenue	60,252.0	63.3	3,337	160	15.2	134
Property Taxes	19,875.1	20.9	1,101	165	5.0	139
Sales Taxes	10,938.6	11.5	606	122	2.8	102
Income Taxes	21,106.5	22.2	1,169	224	5.3	188
Other Taxes	8,331.8	8.8	461	116	2.1	97
Charges and Miscellaneous	18,513.7	19.4	1,025	116	4.7	97
State						
General	54,934.6	100.0	3,043	139	13.8	117
Intergovernmental from Federal	14,735.4	26.8	816	153	3.7	128
Intergovernmental from Local	4,469.9	8.1	248	725	1.1	608
Own-Source	35,729.3	65.0	1,979	122	9.0	102
Tax Revenue	28,299.8	51.5	1,567	127	7.1	107
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	5,751.8	10.5	319	78	1.4	65
Income Taxes	16,512.4	30.1	915	193	4.2	162
Other Taxes	6,035.5	11.0	334	103	1.5	87
Charges and Miscellaneous	7,429.5	13.5	411	106	1.9	89
Local						
General	67,408.1	100.0	3,733	174	17.0	146
Intergovernmental from Federal	1,699.7	2.5	94	124	0.4	104
Intergovernmental from State	22,672.0	33.6	1,256	173	5.7	145
Own-Source	43,036.4	63.8	2,384	177	10.8	148
Tax Revenue	31,952.2	47.4	1,770	208	8.0	174
Property Taxes	19,875.1	29.5	1,101	172	5.0	144
Sales Taxes	5,186.7	7.7	287	325	1.3	272
Income Taxes	4,594.1	6.8	254	537	1.2	450
Other Taxes	2,296.3	3.4	127	171	0.6	143
Charges and Miscellaneous	11,084.2	16.4	614	124	2.8	104
EXPENDITURES						
State and Local						
General	\$98,985.3	100.0%	\$5,482	152	24.9%	128
Total Intergovernmental	440.5	0.4	24	178	0.1	149
Direct	98,544.8	99.6	5,458	152	24.8	127
Elementary/Secondary Education	21,871.2	22.1	1,211	140	5.5	117
Public Welfare	17,940.7	18.1	994	197	4.5	165
Health and Hospitals	9,945.8	10.0	551	171	2.5	144
Higher Education	4,856.0	4.9	269	86	1.2	72
Highways	5,294.5	5.3	293	114	1.3	95
Interest on General Debt	6,192.9	6.3	343	166	1.6	139
Other	32,443.7	32.8	1,797	160	8.2	134
State						
General	53,916.5	100.0	2,986	136	13.6	114
Total Intergovernmental	20,560.9	38.1	1,139	154	5.2	129
Elementary/Secondary Education	9,778.6	18.1	542	118	2.5	99
Direct	33,355.6	61.9	1,847	126	8.4	106
Public Welfare	10,033.4	18.6	556	140	2.5	117
Higher Education	3,707.1	6.9	205	79	0.9	66
Highways	2,360.7	4.4	131	85	0.6	71
Health and Hospitals	4,741.6	8.8	263	172	1.2	144
Interest on General Debt	3,160.5	5.9	175	189	0.8	158
Corrections	1,980.6	3.7	110	155	0.5	130
Other	7,371.6	13.7	408	122	1.9	103
Local						
General	68,250.9	100.0	3,780	176	17.2	147
Total Intergovernmental	3,061.7	4.5	170	792	0.8	663
Direct	65,189.2	95.5	3,611	170	16.4	142
Elementary/Secondary Education	21,870.5	32.0	1,211	141	5.5	119
Health and Hospitals	5,204.2	7.6	288	171	1.3	143
Interest on General Debt	3,032.4	4.4	168	147	0.8	123
Police	3,254.5	4.8	180	162	0.8	136
Public Welfare	7,907.3	11.6	438	411	2.0	345
Highways	2,933.8	4.3	162	157	0.7	132
Other	20,986.5	30.7	1,162	174	5.3	146

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Carolina

	Total	Percentage of U.S.	Rank
Population	6,736,000	2.7	10
Personal Income (billions)	\$109.0	2.3	13
Personal Income Per Capita	\$16,182	87.8	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	\$19,601.7	100.0%	\$2,910	81	18.0%	93
Intergovernmental from Federal	3,517.8	17.9	522	85	3.2	97
Own-Source	16,083.9	82.1	2,388	80	14.8	92
Tax Revenue	11,267.5	57.5	1,673	80	10.3	92
Property Taxes	2,574.8	13.1	382	57	2.4	65
Sales Taxes	2,491.3	12.7	370	74	2.3	85
Income Taxes	4,034.4	20.6	599	115	3.7	131
Other Taxes	2,166.9	11.1	322	81	2.0	92
Charges and Miscellaneous	4,816.5	24.6	715	81	4.4	92
State						
General	12,927.2	100.0	1,919	88	11.9	100
Intergovernmental from Federal	3,060.7	23.7	454	85	2.8	97
Intergovernmental from Local	293.3	2.3	44	128	0.3	145
Own-Source	9,573.3	74.1	1,421	88	8.8	100
Tax Revenue	7,850.0	60.7	1,165	95	7.2	108
Property Taxes	92.5	0.7	14	56	0.1	63
Sales Taxes	1,689.9	13.1	251	61	1.6	70
Income Taxes	4,034.4	31.2	599	126	3.7	144
Other Taxes	2,033.3	15.7	302	93	1.9	106
Charges and Miscellaneous	1,723.2	13.3	256	66	1.6	75
Local						
General	12,096.6	100.0	1,796	84	11.1	95
Intergovernmental from Federal	457.1	3.8	68	89	0.4	102
Intergovernmental from State	5,128.8	42.4	761	105	4.7	120
Own-Source	6,510.6	53.8	967	72	6.0	82
Tax Revenue	3,417.4	28.3	507	60	3.1	68
Property Taxes	2,482.3	20.5	369	57	2.3	65
Sales Taxes	801.5	6.6	119	135	0.7	153
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	133.7	1.1	20	27	0.1	30
Charges and Miscellaneous	3,093.2	25.6	459	93	2.8	105
EXPENDITURES						
State and Local						
General	\$20,448.5	100.0%	\$3,036	84	18.8%	96
Total Intergovernmental	-	-	-	-	-	-
Direct	20,448.5	100.0	3,036	85	18.8	96
Elementary/Secondary Education	5,235.7	25.6	777	90	4.8	102
Public Welfare	2,454.3	12.0	364	72	2.3	82
Health and Hospitals	2,475.0	12.1	367	114	2.3	130
Higher Education	2,457.1	12.0	365	117	2.3	133
Highways	1,553.7	7.6	231	90	1.4	102
Interest on General Debt	673.5	3.3	100	48	0.6	55
Other	5,599.1	27.4	831	74	5.1	84
State						
General	13,805.2	100.0	2,049	93	12.7	106
Total Intergovernmental	5,447.6	39.5	809	109	5.0	125
Elementary/Secondary Education	4,031.4	29.2	598	130	3.7	148
Direct	8,357.6	60.5	1,241	85	7.7	97
Public Welfare	2,031.4	14.7	302	76	1.9	87
Higher Education	1,904.4	13.8	283	109	1.7	124
Highways	1,271.9	9.2	189	122	1.2	139
Health and Hospitals	795.6	5.8	118	77	0.7	88
Interest on General Debt	224.7	1.6	33	36	0.2	41
Corrections	516.7	3.7	77	109	0.5	124
Other	1,612.9	11.7	239	72	1.5	82
Local						
General	12,272.1	100.0	1,822	85	11.3	97
Total Intergovernmental	181.2	1.5	27	126	0.2	143
Direct	12,091.0	98.5	1,795	84	11.1	96
Elementary/Secondary Education	5,170.0	42.1	768	90	4.7	102
Health and Hospitals	1,679.5	13.7	249	148	1.5	168
Interest on General Debt	448.8	3.7	67	58	0.4	66
Police	543.4	4.4	81	73	0.5	83
Public Welfare	422.9	3.4	63	59	0.4	67
Highways	281.9	2.3	42	41	0.3	46
Other	3,544.6	28.9	526	79	3.3	90

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Dakota

	Total	Percentage of U.S.	Rank
Population	635,000	0.3	47
Personal Income (billions)	\$9.7	0.2	50
Personal Income Per Capita	\$15,197	82.4	39

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$2,379.0	100.0%	\$3,746	105	24.7%	127
Intergovernmental from Federal	538.0	22.6	847	139	5.6	168
Own-Source	1,841.0	77.4	2,899	98	19.1	119
Tax Revenue	1,100.8	46.3	1,734	83	11.4	101
Property Taxes	320.8	13.5	505	76	3.3	92
Sales Taxes	251.5	10.6	396	80	2.6	97
Income Taxes	165.2	6.9	260	50	1.7	60
Other Taxes	363.3	15.3	572	144	3.8	175
Charges and Miscellaneous	740.1	31.1	1,166	132	7.7	160
State						
General	1,755.0	100.0	2,764	126	18.2	153
Intergovernmental from Federal	490.6	28.0	773	144	5.1	175
Intergovernmental from Local	21.0	1.2	33	97	0.2	118
Own-Source	1,243.3	70.8	1,958	121	12.9	147
Tax Revenue	755.1	43.0	1,189	97	7.8	117
Property Taxes	2.1	0.1	3	14	<	17
Sales Taxes	235.3	13.4	370	91	2.4	110
Income Taxes	165.2	9.4	260	55	1.7	67
Other Taxes	352.5	20.1	555	172	3.7	208
Charges and Miscellaneous	488.3	27.8	769	199	5.1	241
Local						
General	1,020.3	100.0	1,607	75	10.6	91
Intergovernmental from Federal	47.4	4.6	75	98	0.5	119
Intergovernmental from State	375.3	36.8	591	82	3.9	99
Own-Source	597.6	58.6	941	70	6.2	85
Tax Revenue	345.8	33.9	545	64	3.6	78
Property Taxes	318.7	31.2	502	78	3.3	95
Sales Taxes	16.2	1.6	26	29	0.2	35
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	10.9	1.1	17	23	0.1	28
Charges and Miscellaneous	251.9	24.7	397	80	2.6	97
EXPENDITURES						
State and Local						
General	\$2,248.7	100.0%	\$3,541	98	23.3%	119
Total Intergovernmental	-	-	-	-	-	-
Direct	2,248.7	100.0	3,541	99	23.3	120
Elementary/Secondary Education	489.6	21.8	771	89	5.1	108
Public Welfare	281.1	12.5	443	88	2.9	107
Health and Hospitals	92.4	4.1	145	45	1.0	55
Higher Education	323.1	14.4	509	163	3.3	198
Highways	248.0	11.0	391	152	2.6	184
Interest on General Debt	142.2	6.3	224	108	1.5	131
Other	672.3	29.9	1,059	94	7.0	114
State						
General	1,653.2	100.0	2,603	118	17.1	144
Total Intergovernmental	388.4	23.5	612	83	4.0	100
Elementary/Secondary Education	263.1	15.9	414	90	2.7	109
Direct	1,264.8	76.5	1,992	136	13.1	165
Public Welfare	254.4	15.4	401	101	2.6	122
Higher Education	323.1	19.5	509	196	3.3	237
Highways	155.2	9.4	244	158	1.6	192
Health and Hospitals	85.3	5.2	134	88	0.9	107
Interest on General Debt	77.8	4.7	123	132	0.8	160
Corrections	15.2	0.9	24	34	0.2	41
Other	353.8	21.4	557	167	3.7	203
Local						
General	994.5	100.0	1,566	73	10.3	88
Total Intergovernmental	10.6	1.1	17	78	0.1	94
Direct	984.0	98.9	1,550	73	10.2	88
Elementary/Secondary Education	489.6	49.2	771	90	5.1	109
Health and Hospitals	7.0	0.7	11	7	0.1	8
Interest on General Debt	64.4	6.5	101	89	0.7	108
Police	33.8	3.4	53	48	0.4	58
Public Welfare	26.8	2.7	42	40	0.3	48
Highways	92.8	9.3	146	142	1.0	172
Other	269.5	27.1	424	64	2.8	77

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Ohio

	Total	Percentage of U.S.	Rank
Population	10,941,000	4.3	7
Personal Income (billions)	\$189.2	4.1	8
Personal Income Per Capita	\$17,291	93.8	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	\$34,753.4	100.0%	\$3,176	89	18.4%	95
Intergovernmental from Federal	6,350.6	18.3	580	95	3.4	101
Own-Source	28,402.8	81.7	2,596	88	15.0	93
Tax Revenue	20,256.1	58.3	1,851	89	10.7	95
Property Taxes	5,916.3	17.0	541	81	3.1	87
Sales Taxes	4,170.5	12.0	381	77	2.2	82
Income Taxes	6,742.8	19.4	616	118	3.6	126
Other Taxes	3,426.5	9.9	313	79	1.8	84
Charges and Miscellaneous	8,146.8	23.4	745	84	4.3	90
State						
General	21,378.5	100.0	1,954	89	11.3	95
Intergovernmental from Federal	5,548.9	26.0	507	95	2.9	101
Intergovernmental from Local	206.6	1.0	19	55	0.1	59
Own-Source	15,623.0	73.1	1,428	88	8.3	94
Tax Revenue	11,555.6	54.1	1,056	86	6.1	91
Property Taxes	10.5	<	†	4	<	4
Sales Taxes	3,574.5	16.7	327	80	1.9	85
Income Taxes	4,847.4	22.7	443	93	2.6	100
Other Taxes	3,123.2	14.6	285	88	1.7	94
Charges and Miscellaneous	4,067.5	19.0	372	96	2.2	102
Local						
General	20,620.4	100.0	1,885	88	10.9	94
Intergovernmental from Federal	801.7	3.9	73	96	0.4	103
Intergovernmental from State	7,039.0	34.1	643	89	3.7	95
Own-Source	12,779.8	62.0	1,168	87	6.8	92
Tax Revenue	8,700.5	42.2	795	93	4.6	100
Property Taxes	5,905.8	28.6	540	84	3.1	90
Sales Taxes	596.0	2.9	54	62	0.3	66
Income Taxes	1,895.4	9.2	173	366	1.0	390
Other Taxes	303.4	1.5	28	37	0.2	40
Charges and Miscellaneous	4,079.3	19.8	373	75	2.2	80
EXPENDITURES						
State and Local						
General	\$34,957.7	100.0%	\$3,195	89	18.5%	95
Total Intergovernmental	11.7	<	1	8	<	8
Direct	34,946.0	100.0	3,194	89	18.5	95
Elementary/Secondary Education	8,800.5	25.2	804	93	4.7	99
Public Welfare	6,100.9	17.5	558	111	3.2	118
Health and Hospitals	2,988.5	8.5	273	85	1.6	91
Higher Education	3,181.6	9.1	291	93	1.7	99
Highways	2,504.5	7.2	229	89	1.3	95
Interest on General Debt	1,561.4	4.5	143	69	0.8	73
Other	9,808.6	28.1	896	80	5.2	85
State						
General	22,324.4	100.0	2,040	93	11.8	99
Total Intergovernmental	7,769.1	34.8	710	96	4.1	102
Elementary/Secondary Education	4,561.5	20.4	417	91	2.4	97
Direct	14,555.3	65.2	1,330	91	7.7	97
Public Welfare	4,812.9	21.6	440	111	2.5	118
Higher Education	2,961.2	13.3	271	104	1.6	111
Highways	1,378.5	6.2	126	82	0.7	87
Health and Hospitals	1,428.8	6.4	131	86	0.8	91
Interest on General Debt	797.5	3.6	73	79	0.4	84
Corrections	598.2	2.7	55	77	0.3	83
Other	2,578.1	11.5	236	71	1.4	75
Local						
General	20,467.1	100.0	1,871	87	10.8	93
Total Intergovernmental	76.4	0.4	7	33	<	35
Direct	20,390.8	99.6	1,864	88	10.8	93
Elementary/Secondary Education	8,800.5	43.0	804	94	4.7	100
Health and Hospitals	1,559.7	7.6	143	84	0.8	90
Interest on General Debt	763.9	3.7	70	61	0.4	65
Police	1,092.8	5.3	100	90	0.6	96
Public Welfare	1,288.0	6.3	118	111	0.7	118
Highways	1,126.0	5.5	103	100	0.6	106
Other	5,759.9	28.1	526	79	3.0	84

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,175,000	1.3	28
Personal Income (billions)	\$47.7	1.0	29
Personal Income Per Capita	\$15,014	81.4	40

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$9,568.2	100.0%	\$3,014	84	20.1%	103
Intergovernmental from Federal	1,663.6	17.4	524	86	3.5	105
Own-Source	7,904.6	82.6	2,490	84	16.6	103
Tax Revenue	5,305.6	55.5	1,671	80	11.1	99
Property Taxes	795.1	8.3	250	38	1.7	46
Sales Taxes	1,525.4	15.9	480	97	3.2	119
Income Taxes	1,355.9	14.2	427	82	2.8	101
Other Taxes	1,629.2	17.0	513	129	3.4	158
Charges and Miscellaneous	2,599.0	27.2	819	93	5.5	114
State						
General	6,654.8	100.0	2,096	96	14.0	118
Intergovernmental from Federal	1,508.9	22.7	475	89	3.2	109
Intergovernmental from Local	46.3	0.7	15	43	0.1	52
Own-Source	5,099.6	76.6	1,606	99	10.7	122
Tax Revenue	3,862.0	58.0	1,216	99	8.1	121
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	963.5	14.5	303	74	2.0	91
Income Taxes	1,355.9	20.4	427	90	2.8	111
Other Taxes	1,542.6	23.2	486	150	3.2	185
Charges and Miscellaneous	1,237.6	18.6	390	101	2.6	124
Local						
General	4,686.6	100.0	1,476	69	9.8	84
Intergovernmental from Federal	154.7	3.3	49	64	0.3	79
Intergovernmental from State	1,726.9	36.8	544	75	3.6	92
Own-Source	2,805.0	59.9	883	66	5.9	80
Tax Revenue	1,443.7	30.8	455	53	3.0	66
Property Taxes	795.1	17.0	250	39	1.7	48
Sales Taxes	561.9	12.0	177	200	1.2	246
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	86.6	1.8	27	37	0.2	45
Charges and Miscellaneous	1,361.4	29.0	429	86	2.9	106
EXPENDITURES						
State and Local						
General	\$9,205.9	100.0%	\$2,899	80	19.3%	99
Total Intergovernmental	36.9	0.4	12	85	0.1	104
Direct	9,169.0	99.6	2,888	80	19.2	99
Elementary/Secondary Education	2,320.9	25.2	731	85	4.9	104
Public Welfare	1,219.0	13.2	384	76	2.6	94
Health and Hospitals	958.6	10.4	302	94	2.0	115
Higher Education	910.6	9.9	287	92	1.9	113
Highways	924.4	10.0	291	113	1.9	139
Interest on General Debt	504.6	5.5	159	77	1.1	94
Other	2,330.9	25.3	734	65	4.9	80
State						
General	6,270.9	100.0	1,975	90	13.2	110
Total Intergovernmental	1,931.6	30.8	608	82	4.1	101
Elementary/Secondary Education	1,540.3	24.6	485	105	3.2	129
Direct	4,339.3	69.2	1,367	94	9.1	115
Public Welfare	1,206.0	19.2	380	96	2.5	118
Higher Education	910.6	14.5	287	110	1.9	135
Highways	612.3	9.8	193	125	1.3	153
Health and Hospitals	472.8	7.5	149	98	1.0	120
Interest on General Debt	181.7	2.9	57	62	0.4	76
Corrections	197.2	3.1	62	88	0.4	108
Other	758.8	12.1	239	72	1.6	88
Local						
General	4,832.7	100.0	1,522	71	10.1	87
Total Intergovernmental	2.9	0.1	†	4	<	5
Direct	4,829.7	99.9	1,521	71	10.1	88
Elementary/Secondary Education	2,309.4	47.8	727	85	4.8	104
Health and Hospitals	485.8	10.1	153	91	1.0	111
Interest on General Debt	322.9	6.7	102	89	0.7	109
Police	235.7	4.9	74	67	0.5	82
Public Welfare	13.0	0.3	4	4	<	5
Highways	312.1	6.5	98	95	0.7	117
Other	1,150.8	23.8	362	54	2.4	67

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oregon

	Total	Percentage of U.S.	Rank
Population	2,922,000	1.2	29
Personal Income (billions)	\$48.7	1.0	28
Personal Income Per Capita	\$16,682	90.5	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	\$10,886.1	100.0%	\$3,726	104	22.3%	115
Intergovernmental from Federal	2,179.6	20.0	746	122	4.5	135
Own-Source	8,706.5	80.0	2,980	100	17.9	111
Tax Revenue	5,893.3	54.1	2,017	97	12.1	107
Property Taxes	2,562.7	23.5	877	132	5.3	146
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	2,132.8	19.6	730	140	4.4	155
Other Taxes	1,197.8	11.0	410	103	2.5	114
Charges and Miscellaneous	2,813.3	25.8	963	109	5.8	120
State						
General	6,353.3	100.0	2,174	99	13.0	110
Intergovernmental from Federal	1,822.6	28.7	624	117	3.7	129
Intergovernmental from Local	35.1	0.6	12	35	0.1	39
Own-Source	4,495.6	70.8	1,539	95	9.2	105
Tax Revenue	3,029.8	47.7	1,037	84	6.2	93
Property Taxes	0.1	<	†	<	<	<
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	2,132.8	33.6	730	154	4.4	170
Other Taxes	896.9	14.1	307	95	1.8	105
Charges and Miscellaneous	1,465.8	23.1	502	130	3.0	143
Local						
General	6,118.6	100.0	2,094	97	12.6	108
Intergovernmental from Federal	356.9	5.8	122	161	0.7	178
Intergovernmental from State	1,550.7	25.3	531	73	3.2	81
Own-Source	4,211.0	68.8	1,441	107	8.6	118
Tax Revenue	2,863.5	46.8	980	115	5.9	127
Property Taxes	2,562.6	41.9	877	137	5.3	151
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	300.9	4.9	103	138	0.6	153
Charges and Miscellaneous	1,347.5	22.0	461	93	2.8	103
EXPENDITURES						
State and Local						
General	\$10,606.1	100.0%	\$3,630	101	21.8%	111
Total Intergovernmental	-	-	-	-	-	-
Direct	10,606.1	100.0	3,630	101	21.8	112
Elementary/Secondary Education	2,621.8	24.7	897	104	5.4	115
Public Welfare	1,172.6	11.1	401	80	2.4	88
Health and Hospitals	765.9	7.2	262	81	1.6	90
Higher Education	1,140.4	10.8	390	125	2.3	138
Highways	818.4	7.7	280	109	1.7	120
Interest on General Debt	651.5	6.1	223	108	1.3	119
Other	3,435.4	32.4	1,176	105	7.0	116
State						
General	6,292.1	100.0	2,153	98	12.9	108
Total Intergovernmental	1,600.3	25.4	548	74	3.3	82
Elementary/Secondary Education	955.6	15.2	327	71	2.0	79
Direct	4,691.8	74.6	1,606	110	9.6	121
Public Welfare	1,144.1	18.2	392	99	2.3	109
Higher Education	806.4	12.8	276	106	1.7	117
Highways	452.9	7.2	155	100	0.9	111
Health and Hospitals	427.3	6.8	146	96	0.9	106
Interest on General Debt	465.6	7.4	159	172	1.0	190
Corrections	213.0	3.4	73	103	0.4	114
Other	1,182.6	18.8	405	121	2.4	134
Local						
General	5,921.0	100.0	2,026	94	12.1	104
Total Intergovernmental	6.7	0.1	2	11	<	12
Direct	5,914.3	99.9	2,024	95	12.1	105
Elementary/Secondary Education	2,621.8	44.3	897	105	5.4	116
Health and Hospitals	338.6	5.7	116	69	0.7	76
Interest on General Debt	186.0	3.1	64	56	0.4	62
Police	270.6	4.6	93	83	0.6	92
Public Welfare	28.5	0.5	10	9	0.1	10
Highways	365.5	6.2	125	121	0.7	134
Other	2,103.2	35.5	720	108	4.3	119

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	11,958,000	4.7	5
Personal Income (billions)	\$222.7	4.8	6
Personal Income Per Capita	\$18,623	101.0	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	\$37,415.4	100.0%	\$3,129	87	16.8%	87
Intergovernmental from Federal	6,453.7	17.2	540	88	2.9	87
Own-Source	30,961.7	82.8	2,589	87	13.9	86
Tax Revenue	22,571.1	60.3	1,888	91	10.1	90
Property Taxes	6,719.7	18.0	562	84	3.0	84
Sales Taxes	4,197.7	11.2	351	71	1.9	70
Income Taxes	6,248.2	16.7	523	100	2.8	99
Other Taxes	5,405.5	14.4	452	114	2.4	113
Charges and Miscellaneous	8,390.6	22.4	702	79	3.8	79
State						
General	22,154.9	100.0	1,853	85	9.9	84
Intergovernmental from Federal	5,571.1	25.1	466	87	2.5	86
Intergovernmental from Local	62.3	0.3	5	15	<	15
Own-Source	16,521.4	74.6	1,382	85	7.4	85
Tax Revenue	13,021.3	58.8	1,089	88	5.8	88
Property Taxes	157.7	0.7	13	53	0.1	53
Sales Taxes	4,197.7	18.9	351	86	1.9	85
Income Taxes	4,286.6	19.3	358	76	1.9	75
Other Taxes	4,379.3	19.8	366	113	2.0	112
Charges and Miscellaneous	3,500.1	15.8	293	76	1.6	75
Local						
General	22,141.5	100.0	1,852	86	9.9	85
Intergovernmental from Federal	882.6	4.0	74	97	0.4	96
Intergovernmental from State	6,818.6	30.8	570	79	3.1	78
Own-Source	14,440.3	65.2	1,208	90	6.5	89
Tax Revenue	9,549.8	43.1	799	94	4.3	93
Property Taxes	6,562.0	29.6	549	86	2.9	85
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,961.6	8.9	164	346	0.9	343
Other Taxes	1,026.2	4.6	86	115	0.5	114
Charges and Miscellaneous	4,890.5	22.1	409	82	2.2	82
EXPENDITURES						
State and Local						
General	\$38,273.8	100.0%	\$3,201	89	17.2%	88
Total Intergovernmental	83.2	0.2	7	51	<	50
Direct	38,190.6	99.8	3,194	89	17.1	88
Elementary/Secondary Education	10,241.1	26.8	856	99	4.6	98
Public Welfare	6,084.5	15.9	509	101	2.7	100
Health and Hospitals	2,140.6	5.6	179	56	1.0	55
Higher Education	2,127.1	5.6	178	57	1.0	56
Highways	2,839.7	7.4	237	92	1.3	91
Interest on General Debt	3,083.9	8.1	258	125	1.4	123
Other	11,673.6	30.5	976	87	5.2	86
State						
General	22,879.0	100.0	1,913	87	10.3	86
Total Intergovernmental	6,896.9	30.1	577	78	3.1	77
Elementary/Secondary Education	3,993.9	17.5	334	73	1.8	72
Direct	15,982.2	69.9	1,337	91	7.2	91
Public Welfare	5,120.9	22.4	428	108	2.3	107
Higher Education	1,758.2	7.7	147	57	0.8	56
Highways	2,071.5	9.1	173	112	0.9	111
Health and Hospitals	1,312.1	5.7	110	72	0.6	71
Interest on General Debt	943.1	4.1	79	85	0.4	84
Corrections	521.7	2.3	44	62	0.2	61
Other	4,254.7	18.6	356	107	1.9	106
Local						
General	22,335.1	100.0	1,868	87	10.0	86
Total Intergovernmental	126.7	0.6	11	49	0.1	49
Direct	22,208.4	99.4	1,857	87	10.0	86
Elementary/Secondary Education	10,180.0	45.6	851	99	4.6	98
Health and Hospitals	828.5	3.7	69	41	0.4	41
Interest on General Debt	2,140.7	9.6	179	157	1.0	155
Police	875.1	3.9	73	66	0.4	65
Public Welfare	963.7	4.3	81	76	0.4	75
Highways	768.2	3.4	64	62	0.3	62
Other	6,452.2	28.9	540	81	2.9	80

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Rhode Island

	Total	Percentage of U.S.	Rank
Population	1,005,000	0.4	43
Personal Income (billions)	\$18.9	0.4	42
Personal Income Per Capita	\$18,769	101.8	15

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$3,660.0	100.0%	\$3,642	102	19.4%	100
Intergovernmental from Federal	827.6	22.6	823	135	4.4	132
Own-Source	2,832.4	77.4	2,818	95	15.0	93
Tax Revenue	2,140.8	58.5	2,130	102	11.3	100
Property Taxes	883.1	24.1	879	132	4.7	130
Sales Taxes	448.4	12.3	446	90	2.4	88
Income Taxes	475.2	13.0	473	91	2.5	89
Other Taxes	334.0	9.1	332	84	1.8	82
Charges and Miscellaneous	691.7	18.9	688	78	3.7	77
State						
General	2,592.3	100.0	2,579	118	13.7	116
Intergovernmental from Federal	740.2	28.6	737	138	3.9	135
Intergovernmental from Local	42.9	1.7	43	125	0.2	123
Own-Source	1,809.2	69.8	1,800	111	9.6	109
Tax Revenue	1,256.7	48.5	1,250	102	6.7	100
Property Taxes	9.8	0.4	10	40	0.1	39
Sales Taxes	448.4	17.3	446	109	2.4	107
Income Taxes	475.2	18.3	473	100	2.5	98
Other Taxes	323.2	12.5	322	99	1.7	98
Charges and Miscellaneous	552.5	21.3	550	142	2.9	140
Local						
General	1,531.8	100.0	1,524	71	8.1	70
Intergovernmental from Federal	87.4	5.7	87	114	0.5	112
Intergovernmental from State	421.2	27.5	419	58	2.2	57
Own-Source	1,023.2	66.8	1,018	76	5.4	74
Tax Revenue	884.1	57.7	880	103	4.7	101
Property Taxes	873.3	57.0	869	136	4.6	133
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	10.8	0.7	11	14	0.1	14
Charges and Miscellaneous	139.1	9.1	138	28	0.7	27
EXPENDITURES						
State and Local						
General	\$3,895.4	100.0%	\$3,876	108	20.7%	106
Total Intergovernmental	12.8	0.3	13	92	0.1	91
Direct	3,882.6	99.7	3,863	108	20.6	106
Elementary/Secondary Education	844.9	21.7	841	97	4.5	96
Public Welfare	636.8	16.3	634	126	3.4	124
Health and Hospitals	257.4	6.6	256	80	1.4	78
Higher Education	278.2	7.1	277	89	1.5	87
Highways	245.6	6.3	244	95	1.3	93
Interest on General Debt	325.1	8.3	323	156	1.7	153
Other	1,294.6	33.2	1,288	115	6.9	113
State						
General	2,749.6	100.0	2,736	124	14.6	122
Total Intergovernmental	447.8	16.3	446	60	2.4	59
Elementary/Secondary Education	357.1	13.0	355	77	1.9	76
Direct	2,301.8	83.7	2,290	157	12.2	154
Public Welfare	610.5	22.2	607	153	3.2	150
Higher Education	278.2	10.1	277	106	1.5	105
Highways	194.4	7.1	193	125	1.0	123
Health and Hospitals	254.6	9.3	253	166	1.3	163
Interest on General Debt	289.2	10.5	288	310	1.5	305
Corrections	92.1	3.3	92	130	0.5	127
Other	582.8	21.2	580	174	3.1	171
Local						
General	1,581.0	100.0	1,573	73	8.4	72
Total Intergovernmental	0.1	<	†	1	<	1
Direct	1,580.9	100.0	1,573	74	8.4	73
Elementary/Secondary Education	844.9	53.4	841	98	4.5	96
Health and Hospitals	2.8	0.2	3	2	<	2
Interest on General Debt	35.9	2.3	36	31	0.2	31
Police	109.0	6.9	108	98	0.6	96
Public Welfare	26.3	1.7	26	25	0.1	24
Highways	51.2	3.2	51	49	0.3	48
Other	510.7	32.3	508	76	2.7	75

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Carolina

	Total	Percentage of U.S.	Rank
Population	3,560,000	1.4	25
Personal Income (billions)	\$52.6	1.1	27
Personal Income Per Capita	\$14,783	80.2	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	\$10,682.4	100.0%	\$3,001	84	20.3%	105
Intergovernmental from Federal	2,243.2	21.0	630	103	4.3	129
Own-Source	8,439.1	79.0	2,371	80	16.0	100
Tax Revenue	5,556.6	52.0	1,561	75	10.6	93
Property Taxes	1,507.4	14.1	423	64	2.9	79
Sales Taxes	1,437.5	13.5	404	81	2.7	101
Income Taxes	1,538.1	14.4	432	83	2.9	103
Other Taxes	1,073.7	10.1	302	76	2.0	95
Charges and Miscellaneous	2,882.5	27.0	810	92	5.5	114
State						
General	7,407.6	100.0	2,081	95	14.1	119
Intergovernmental from Federal	2,049.3	27.7	576	108	3.9	134
Intergovernmental from Local	84.0	1.1	24	69	0.2	86
Own-Source	5,274.3	71.2	1,482	92	10.0	114
Tax Revenue	3,933.2	53.1	1,105	90	7.5	112
Property Taxes	12.0	0.2	3	14	<	17
Sales Taxes	1,437.5	19.4	404	99	2.7	123
Income Taxes	1,538.1	20.8	432	91	2.9	114
Other Taxes	945.7	12.8	266	82	1.8	102
Charges and Miscellaneous	1,341.0	18.1	377	97	2.5	121
Local						
General	5,212.9	100.0	1,464	68	9.9	85
Intergovernmental from Federal	193.9	3.7	54	72	0.4	89
Intergovernmental from State	1,854.1	35.6	521	72	3.5	90
Own-Source	3,164.9	60.7	889	66	6.0	82
Tax Revenue	1,623.4	31.1	456	54	3.1	67
Property Taxes	1,495.4	28.7	420	66	2.8	82
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	128.0	2.5	36	48	0.2	60
Charges and Miscellaneous	1,541.5	29.6	433	87	2.9	109
EXPENDITURES						
State and Local						
General	\$11,171.3	100.0%	\$3,138	87	21.2%	109
Total Intergovernmental	-	-	-	-	-	-
Direct	11,171.3	100.0	3,138	87	21.2	109
Elementary/Secondary Education	2,852.2	25.5	801	93	5.4	116
Public Welfare	1,540.6	13.8	433	86	2.9	107
Health and Hospitals	1,671.1	15.0	469	146	3.2	182
Higher Education	1,172.8	10.5	329	105	2.2	132
Highways	610.2	5.5	171	67	1.2	83
Interest on General Debt	468.5	4.2	132	64	0.9	79
Other	2,855.9	25.6	802	71	5.4	89
State						
General	7,698.5	100.0	2,162	98	14.6	123
Total Intergovernmental	2,007.1	26.1	564	76	3.8	95
Elementary/Secondary Education	1,609.3	20.9	452	98	3.1	122
Direct	5,691.4	73.9	1,599	109	10.8	137
Public Welfare	1,529.6	19.9	430	108	2.9	135
Higher Education	1,172.8	15.2	329	127	2.2	158
Highways	496.9	6.5	140	90	0.9	113
Health and Hospitals	895.0	11.6	251	165	1.7	205
Interest on General Debt	217.2	2.8	61	66	0.4	82
Corrections	314.5	4.1	88	125	0.6	156
Other	1,065.4	13.8	299	90	2.0	112
Local						
General	5,507.8	100.0	1,547	72	10.5	90
Total Intergovernmental	27.8	0.5	8	36	0.1	46
Direct	5,479.9	99.5	1,539	72	10.4	90
Elementary/Secondary Education	2,823.9	51.3	793	93	5.4	116
Health and Hospitals	776.0	14.1	218	129	1.5	161
Interest on General Debt	251.4	4.6	71	62	0.5	77
Police	232.5	4.2	65	59	0.4	73
Public Welfare	11.0	0.2	3	3	<	4
Highways	113.3	2.1	32	31	0.2	38
Other	1,271.9	23.1	357	54	2.4	67

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Dakota

	Total	Percentage of U.S.	Rank
Population	704,000	0.3	45
Personal Income (billions)	\$10.8	0.2	48
Personal Income Per Capita	\$15,392	83.5	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	\$2,158.5	100.0%	\$3,066	86	19.9%	103
Intergovernmental from Federal	551.0	25.5	783	128	5.1	153
Own-Source	1,607.4	74.5	2,283	77	14.8	92
Tax Revenue	1,047.0	48.5	1,487	71	9.7	86
Property Taxes	407.7	18.9	579	87	3.8	104
Sales Taxes	337.1	15.6	479	96	3.1	115
Income Taxes	38.6	1.8	55	11	0.4	13
Other Taxes	263.6	12.2	374	94	2.4	113
Charges and Miscellaneous	560.5	26.0	796	90	5.2	108
State						
General	1,411.6	100.0	2,005	92	13.0	110
Intergovernmental from Federal	501.9	35.6	713	133	4.6	160
Intergovernmental from Local	3.4	0.2	5	14	<	17
Own-Source	906.3	64.2	1,287	80	8.4	95
Tax Revenue	528.2	37.4	750	61	4.9	73
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	248.0	17.6	352	86	2.3	103
Income Taxes	38.6	2.7	55	12	0.4	14
Other Taxes	241.7	17.1	343	106	2.2	127
Charges and Miscellaneous	378.1	26.8	537	139	3.5	166
Local						
General	984.0	100.0	1,398	65	9.1	78
Intergovernmental from Federal	49.1	5.0	70	92	0.5	110
Intergovernmental from State	233.7	23.8	332	46	2.2	55
Own-Source	701.1	71.3	996	74	6.5	89
Tax Revenue	518.7	52.7	737	87	4.8	104
Property Taxes	407.7	41.4	579	90	3.8	108
Sales Taxes	89.1	9.1	127	143	0.8	172
Income Taxes	<	<	†	<	<	<
Other Taxes	21.9	2.2	31	42	0.2	50
Charges and Miscellaneous	182.4	18.5	259	52	1.7	63
EXPENDITURES						
State and Local						
General	\$2,076.4	100.0%	\$2,949	82	19.2%	98
Total Intergovernmental	<	<	†	<	<	<
Direct	2,076.4	100.0	2,949	82	19.2	98
Elementary/Secondary Education	548.6	26.4	779	90	5.1	108
Public Welfare	221.3	10.7	314	62	2.0	75
Health and Hospitals	118.3	5.7	168	52	1.1	63
Higher Education	171.3	8.2	243	78	1.6	93
Highways	310.4	14.9	441	171	2.9	205
Interest on General Debt	164.7	7.9	234	113	1.5	135
Other	541.8	26.1	770	69	5.0	82
State						
General	1,356.2	100.0	1,926	88	12.5	105
Total Intergovernmental	270.0	19.9	384	52	2.5	62
Elementary/Secondary Education	207.0	15.3	294	64	1.9	76
Direct	1,086.2	80.1	1,543	106	10.0	127
Public Welfare	211.6	15.6	301	76	2.0	91
Higher Education	171.3	12.6	243	94	1.6	112
Highways	195.6	14.4	278	180	1.8	216
Health and Hospitals	91.6	6.8	130	85	0.8	102
Interest on General Debt	138.1	10.2	196	211	1.3	253
Corrections	28.2	2.1	40	57	0.3	68
Other	249.9	18.4	355	106	2.3	128
Local						
General	993.9	100.0	1,412	66	9.2	79
Total Intergovernmental	3.7	0.4	5	24	<	29
Direct	990.2	99.6	1,407	66	9.1	79
Elementary/Secondary Education	548.6	55.2	779	91	5.1	109
Health and Hospitals	26.7	2.7	38	22	0.2	27
Interest on General Debt	26.7	2.7	38	33	0.2	40
Police	40.2	4.0	57	51	0.4	62
Public Welfare	9.7	1.0	14	13	0.1	16
Highways	114.8	11.6	163	158	1.1	189
Other	223.5	22.5	317	48	2.1	57

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Tennessee

	Total	Percentage of U.S.	Rank
Population	4,953,000	2.0	18
Personal Income (billions)	\$77.6	1.7	21
Personal Income Per Capita	\$15,658	84.9	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	\$13,646.6	100.0%	\$2,755	77	17.6%	91
Intergovernmental from Federal	3,062.1	22.4	618	101	3.9	119
Own-Source	10,584.5	77.6	2,137	72	13.6	85
Tax Revenue	6,983.8	51.2	1,410	68	9.0	80
Property Taxes	1,630.0	11.9	329	49	2.1	58
Sales Taxes	3,101.1	22.7	626	126	4.0	148
Income Taxes	442.6	3.2	89	17	0.6	20
Other Taxes	1,810.1	13.3	365	92	2.3	108
Charges and Miscellaneous	3,600.7	26.4	727	82	4.6	97
State						
General	8,384.8	100.0	1,693	77	10.8	91
Intergovernmental from Federal	2,731.2	32.6	551	103	3.5	121
Intergovernmental from Local	41.2	0.5	8	24	0.1	29
Own-Source	5,612.4	66.9	1,133	70	7.2	82
Tax Revenue	4,310.6	51.4	870	71	5.6	83
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	2,363.3	28.2	477	117	3.0	137
Income Taxes	442.6	5.3	89	19	0.6	22
Other Taxes	1,504.7	17.9	304	94	1.9	111
Charges and Miscellaneous	1,301.8	15.5	263	68	1.7	80
Local						
General	7,386.5	100.0	1,491	69	9.5	82
Intergovernmental from Federal	330.9	4.5	67	88	0.4	103
Intergovernmental from State	2,083.5	28.2	421	58	2.7	68
Own-Source	4,972.1	67.3	1,004	74	6.4	88
Tax Revenue	2,673.2	36.2	540	63	3.4	75
Property Taxes	1,630.0	22.1	329	51	2.1	60
Sales Taxes	737.8	10.0	149	169	1.0	199
Income Taxes	<	<	†	<	<	<
Other Taxes	305.3	4.1	62	83	0.4	97
Charges and Miscellaneous	2,298.9	31.1	464	94	3.0	110
EXPENDITURES						
State and Local						
General	\$13,655.8	100.0%	\$2,757	77	17.6%	90
Total Intergovernmental	-	-	-	-	-	-
Direct	13,655.8	100.0	2,757	77	17.6	90
Elementary/Secondary Education	2,833.7	20.8	572	66	3.7	78
Public Welfare	1,624.8	11.9	328	65	2.1	77
Health and Hospitals	1,726.0	12.6	348	108	2.2	128
Higher Education	1,445.9	10.6	292	93	1.9	110
Highways	1,223.7	9.0	247	96	1.6	113
Interest on General Debt	694.3	5.1	140	68	0.9	80
Other	4,107.5	30.1	829	74	5.3	87
State						
General	8,596.0	100.0	1,736	79	11.1	93
Total Intergovernmental	2,460.2	28.6	497	67	3.2	79
Elementary/Secondary Education	1,357.4	15.8	274	60	1.8	70
Direct	6,135.9	71.4	1,239	85	7.9	100
Public Welfare	1,537.1	17.9	310	78	2.0	92
Higher Education	1,445.9	16.8	292	112	1.9	132
Highways	808.7	9.4	163	106	1.0	125
Health and Hospitals	701.9	8.2	142	93	0.9	109
Interest on General Debt	198.6	2.3	40	43	0.3	51
Corrections	337.4	3.9	68	96	0.4	114
Other	1,106.4	12.9	223	67	1.4	79
Local						
General	7,547.0	100.0	1,524	71	9.7	83
Total Intergovernmental	27.1	0.4	5	26	<	30
Direct	7,519.9	99.6	1,518	71	9.7	84
Elementary/Secondary Education	2,833.7	37.5	572	67	3.7	79
Health and Hospitals	1,024.1	13.6	207	122	1.3	144
Interest on General Debt	495.7	6.6	100	88	0.6	103
Police	379.7	5.0	77	69	0.5	81
Public Welfare	87.6	1.2	18	17	0.1	20
Highways	415.0	5.5	84	81	0.5	96
Other	2,284.1	30.3	461	69	2.9	81

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Texas

	Total	Percentage of U.S.	Rank
Population	17,348,000	6.9	3
Personal Income (billions)	\$283.1	6.1	3
Personal Income Per Capita	\$16,320	88.5	33

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$52,589.4	100.0%	\$3,031	85	18.6%	96
Intergovernmental from Federal	8,470.6	16.1	488	80	3.0	90
Own-Source	44,118.9	83.9	2,543	86	15.6	97
Tax Revenue	30,488.4	58.0	1,757	84	10.8	95
Property Taxes	11,786.8	22.4	679	102	4.2	115
Sales Taxes	10,094.4	19.2	582	117	3.6	132
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	8,607.1	16.4	496	125	3.0	141
Charges and Miscellaneous	13,630.5	25.9	786	89	4.8	100
State						
General	28,818.6	100.0	1,661	76	10.2	86
Intergovernmental from Federal	7,605.2	26.4	438	82	2.7	93
Intergovernmental from Local	27.1	0.1	2	5	<	5
Own-Source	21,186.3	73.5	1,221	75	7.5	85
Tax Revenue	16,016.9	55.6	923	75	5.7	85
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	8,294.9	28.8	478	117	2.9	132
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,722.0	26.8	445	138	2.7	156
Charges and Miscellaneous	5,169.4	17.9	298	77	1.8	87
Local						
General	31,886.5	100.0	1,838	86	11.3	97
Intergovernmental from Federal	865.3	2.7	50	66	0.3	74
Intergovernmental from State	8,088.6	25.4	466	64	2.9	73
Own-Source	22,932.6	71.9	1,322	98	8.1	111
Tax Revenue	14,471.5	45.4	834	98	5.1	111
Property Taxes	11,786.8	37.0	679	106	4.2	120
Sales Taxes	1,799.4	5.6	104	117	0.6	133
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	885.1	2.8	51	68	0.3	77
Charges and Miscellaneous	8,461.1	26.5	488	98	3.0	111
EXPENDITURES						
State and Local						
General	\$50,233.0	100.0%	\$2,896	80	17.7%	91
Total Intergovernmental	<	<	†	<	<	<
Direct	50,233.0	100.0	2,896	81	17.7	91
Elementary/Secondary Education	13,930.8	27.7	803	93	4.9	105
Public Welfare	5,525.1	11.0	318	63	2.0	71
Health and Hospitals	4,543.9	9.0	262	81	1.6	92
Higher Education	5,533.0	11.0	319	102	2.0	115
Highways	4,053.7	8.1	234	91	1.4	103
Interest on General Debt	3,634.4	7.2	209	101	1.3	114
Other	13,012.1	25.9	750	67	4.6	76
State						
General	27,025.9	100.0	1,558	71	9.5	80
Total Intergovernmental	8,288.6	30.7	478	65	2.9	73
Elementary/Secondary Education	7,398.0	27.4	426	93	2.6	105
Direct	18,737.3	69.3	1,080	74	6.6	84
Public Welfare	5,391.6	19.9	311	78	1.9	88
Higher Education	4,332.9	16.0	250	96	1.5	109
Highways	2,605.8	9.6	150	97	0.9	110
Health and Hospitals	1,762.6	6.5	102	67	0.6	75
Interest on General Debt	598.5	2.2	34	37	0.2	42
Corrections	916.0	3.4	53	75	0.3	84
Other	3,130.0	11.6	180	54	1.1	61
Local						
General	31,520.5	100.0	1,817	85	11.1	96
Total Intergovernmental	24.8	0.1	1	7	<	8
Direct	31,495.7	99.9	1,816	85	11.1	96
Elementary/Secondary Education	13,801.9	43.8	796	93	4.9	105
Health and Hospitals	2,781.2	8.8	160	95	1.0	107
Interest on General Debt	3,035.9	9.6	175	153	1.1	173
Police	1,633.0	5.2	94	85	0.6	96
Public Welfare	133.5	0.4	8	7	<	8
Highways	1,448.0	4.6	83	81	0.5	91
Other	8,662.2	27.5	499	75	3.1	85

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Utah

	Total	Percentage of U.S.	Rank
Population	1,770,000	0.7	35
Personal Income (billions)	\$24.3	0.5	36
Personal Income Per Capita	\$13,714	74.4	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	\$5,399.7	100.0%	\$3,051	85	22.2%	115
Intergovernmental from Federal	1,090.8	20.2	616	101	4.5	136
Own-Source	4,308.8	79.8	2,434	82	17.8	110
Tax Revenue	2,833.2	52.5	1,601	77	11.7	103
Property Taxes	736.7	13.6	416	62	3.0	84
Sales Taxes	899.5	16.7	508	102	3.7	137
Income Taxes	797.4	14.8	450	86	3.3	116
Other Taxes	399.6	7.4	226	57	1.6	76
Charges and Miscellaneous	1,475.6	27.3	834	94	6.1	127
State						
General	3,662.1	100.0	2,069	95	15.1	127
Intergovernmental from Federal	976.5	26.7	552	103	4.0	139
Intergovernmental from Local	39.4	1.1	22	65	0.2	88
Own-Source	2,646.2	72.3	1,495	92	10.9	124
Tax Revenue	1,860.8	50.8	1,051	85	7.7	115
Property Taxes	0.3	<	†	1	<	1
Sales Taxes	739.6	20.2	418	102	3.0	137
Income Taxes	797.4	21.8	450	95	3.3	128
Other Taxes	323.5	8.8	183	57	1.3	76
Charges and Miscellaneous	785.4	21.4	444	115	3.2	154
Local						
General	2,789.8	100.0	1,576	73	11.5	99
Intergovernmental from Federal	114.4	4.1	65	85	0.5	114
Intergovernmental from State	1,012.8	36.3	572	79	4.2	106
Own-Source	1,662.6	59.6	939	70	6.8	94
Tax Revenue	972.4	34.9	549	65	4.0	87
Property Taxes	736.4	26.4	416	65	3.0	87
Sales Taxes	159.8	5.7	90	102	0.7	137
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	76.1	2.7	43	58	0.3	78
Charges and Miscellaneous	690.2	24.7	390	79	2.8	106
EXPENDITURES						
State and Local						
General	\$5,338.8	100.0%	\$3,016	84	22.0%	113
Total Intergovernmental	1.7	<	†	7	<	9
Direct	5,337.1	100.0	3,015	84	22.0	113
Elementary/Secondary Education	1,368.7	25.6	773	89	5.6	120
Public Welfare	542.7	10.2	307	61	2.2	82
Health and Hospitals	383.5	7.2	217	67	1.6	91
Higher Education	804.3	15.1	454	146	3.3	196
Highways	374.3	7.0	211	82	1.5	110
Interest on General Debt	296.0	5.5	167	81	1.2	109
Other	1,567.6	29.4	886	79	6.5	106
State						
General	3,692.3	100.0	2,086	95	15.2	127
Total Intergovernmental	1,060.6	28.7	599	81	4.4	109
Elementary/Secondary Education	918.9	24.9	519	113	3.8	152
Direct	2,631.7	71.3	1,487	102	10.8	137
Public Welfare	530.4	14.4	300	75	2.2	101
Higher Education	804.3	21.8	454	175	3.3	235
Highways	249.5	6.8	141	91	1.0	123
Health and Hospitals	287.0	7.8	162	106	1.2	143
Interest on General Debt	140.6	3.8	79	86	0.6	115
Corrections	91.6	2.5	52	73	0.4	99
Other	528.3	14.3	298	90	2.2	120
Local						
General	2,710.9	100.0	1,532	71	11.2	96
Total Intergovernmental	5.5	0.2	3	14	<	19
Direct	2,705.4	99.8	1,528	72	11.1	97
Elementary/Secondary Education	1,368.7	50.5	773	90	5.6	121
Health and Hospitals	96.5	3.6	55	32	0.4	43
Interest on General Debt	155.4	5.7	88	77	0.6	103
Police	133.4	4.9	75	68	0.5	91
Public Welfare	12.3	0.5	7	7	0.1	9
Highways	124.8	4.6	71	68	0.5	92
Other	814.2	30.0	460	69	3.4	93

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Vermont

	Total	Percentage of U.S.	Rank
Population	567,000	0.2	50
Personal Income (billions)	\$10.0	0.2	49
Personal Income Per Capita	\$17,559	95.2	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	\$2,190.8	100.0%	\$3,864	108	22.0%	113
Intergovernmental from Federal	480.4	21.9	847	139	4.8	146
Own-Source	1,710.5	78.1	3,017	102	17.2	107
Tax Revenue	1,202.6	54.9	2,121	102	12.1	107
Property Taxes	524.5	23.9	925	139	5.3	146
Sales Taxes	125.6	5.7	222	45	1.3	47
Income Taxes	284.9	13.0	502	96	2.9	101
Other Taxes	267.6	12.2	472	119	2.7	125
Charges and Miscellaneous	507.9	23.2	896	101	5.1	106
State						
General	1,548.2	100.0	2,730	125	15.6	131
Intergovernmental from Federal	450.9	29.1	795	149	4.5	156
Intergovernmental from Local	3.4	0.2	6	17	<	18
Own-Source	1,093.9	70.7	1,929	119	11.0	125
Tax Revenue	684.5	44.2	1,207	98	6.9	103
Property Taxes	9.8	0.6	17	70	0.1	73
Sales Taxes	125.6	8.1	222	54	1.3	57
Income Taxes	284.9	18.4	502	106	2.9	111
Other Taxes	264.2	17.1	466	144	2.7	151
Charges and Miscellaneous	409.4	26.4	722	186	4.1	196
Local						
General	908.7	100.0	1,603	75	9.1	78
Intergovernmental from Federal	29.4	3.2	52	68	0.3	72
Intergovernmental from State	262.6	28.9	463	64	2.6	67
Own-Source	616.6	67.9	1,087	81	6.2	85
Tax Revenue	518.1	57.0	914	107	5.2	113
Property Taxes	514.7	56.6	908	142	5.2	149
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	3.4	0.4	6	8	<	8
Charges and Miscellaneous	98.5	10.8	174	35	1.0	37
EXPENDITURES						
State and Local						
General	\$2,201.4	100.0%	\$3,882	108	22.1%	113
Total Intergovernmental	10.2	0.5	18	130	0.1	137
Direct	2,191.2	99.5	3,865	108	22.0	113
Elementary/Secondary Education	591.9	26.9	1,044	121	5.9	127
Public Welfare	336.0	15.3	593	118	3.4	124
Health and Hospitals	67.8	3.1	120	37	0.7	39
Higher Education	251.4	11.4	443	142	2.5	149
Highways	230.4	10.5	406	158	2.3	166
Interest on General Debt	125.5	5.7	221	107	1.3	112
Other	588.2	26.7	1,037	92	5.9	97
State						
General	1,606.8	100.0	2,834	129	16.1	135
Total Intergovernmental	297.2	18.5	524	71	3.0	74
Elementary/Secondary Education	231.6	14.4	408	89	2.3	93
Direct	1,309.6	81.5	2,310	158	13.2	166
Public Welfare	335.4	20.9	591	149	3.4	156
Higher Education	251.4	15.6	443	171	2.5	179
Highways	148.5	9.2	262	170	1.5	178
Health and Hospitals	64.4	4.0	114	74	0.6	78
Interest on General Debt	111.0	6.9	196	211	1.1	222
Corrections	30.3	1.9	53	76	0.3	79
Other	368.6	22.9	650	195	3.7	205
Local						
General	881.7	100.0	1,555	72	8.9	76
Total Intergovernmental	0.1	<	†	1	<	1
Direct	881.6	100.0	1,555	73	8.9	77
Elementary/Secondary Education	591.9	67.1	1,044	122	5.9	128
Health and Hospitals	3.4	0.4	6	4	<	4
Interest on General Debt	14.6	1.7	26	22	0.1	24
Police	26.2	3.0	46	42	0.3	44
Public Welfare	0.6	0.1	1	1	<	1
Highways	81.9	9.3	144	140	0.8	147
Other	163.1	18.5	288	43	1.6	45

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Virginia

	Total	Percentage of U.S.	Rank
Population	6,280,000	2.5	12
Personal Income (billions)	\$122.3	2.6	11
Personal Income Per Capita	\$19,468	105.6	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	\$20,330.4	100.0%	\$3,237	90	16.6%	86
Intergovernmental from Federal	2,727.2	13.4	434	71	2.2	67
Own-Source	17,603.2	86.6	2,803	94	14.4	89
Tax Revenue	12,319.7	60.6	1,962	94	10.1	89
Property Taxes	4,012.6	19.7	639	96	3.3	91
Sales Taxes	2,051.3	10.1	327	66	1.7	62
Income Taxes	3,521.1	17.3	561	107	2.9	102
Other Taxes	2,734.7	13.5	435	109	2.2	104
Charges and Miscellaneous	5,283.5	26.0	841	95	4.3	90
State						
General	12,431.3	100.0	1,980	90	10.2	86
Intergovernmental from Federal	2,356.8	19.0	375	70	1.9	66
Intergovernmental from Local	163.3	1.3	26	76	0.1	72
Own-Source	9,911.2	79.7	1,578	97	8.1	92
Tax Revenue	6,852.4	55.1	1,091	89	5.6	84
Property Taxes	17.3	0.1	3	11	<	11
Sales Taxes	1,558.9	12.5	248	61	1.3	57
Income Taxes	3,521.1	28.3	561	118	2.9	112
Other Taxes	1,755.1	14.1	279	86	1.4	82
Charges and Miscellaneous	3,058.8	24.6	487	126	2.5	119
Local						
General	11,575.5	100.0	1,843	86	9.5	81
Intergovernmental from Federal	370.4	3.2	59	78	0.3	73
Intergovernmental from State	3,513.2	30.3	559	77	2.9	73
Own-Source	7,692.0	66.5	1,225	91	6.3	86
Tax Revenue	5,467.3	47.2	871	102	4.5	97
Property Taxes	3,995.3	34.5	636	99	3.3	94
Sales Taxes	492.4	4.3	78	89	0.4	84
Income Taxes	<	<	†	<	<	<
Other Taxes	979.6	8.5	156	209	0.8	198
Charges and Miscellaneous	2,224.7	19.2	354	71	1.8	68
EXPENDITURES						
State and Local						
General	\$20,861.4	100.0%	\$3,322	92	17.1%	87
Total Intergovernmental	-	-	-	-	-	-
Direct	20,861.4	100.0	3,322	93	17.1	88
Elementary/Secondary Education	5,578.7	26.7	888	103	4.6	97
Public Welfare	2,051.6	9.8	327	65	1.7	61
Health and Hospitals	1,792.2	8.6	285	89	1.5	84
Higher Education	2,062.7	9.9	328	105	1.7	100
Highways	2,046.0	9.8	326	127	1.7	120
Interest on General Debt	1,048.9	5.0	167	81	0.9	76
Other	6,281.3	30.1	1,000	89	5.1	84
State						
General	12,389.5	100.0	1,973	90	10.1	85
Total Intergovernmental	3,493.0	28.2	556	75	2.9	71
Elementary/Secondary Education	2,493.3	20.1	397	86	2.0	82
Direct	8,896.5	71.8	1,417	97	7.3	92
Public Welfare	1,558.2	12.6	248	62	1.3	59
Higher Education	2,062.7	16.6	328	126	1.7	120
Highways	1,544.8	12.5	246	159	1.3	151
Health and Hospitals	1,298.9	10.5	207	135	1.1	128
Interest on General Debt	478.3	3.9	76	82	0.4	78
Corrections	404.1	3.3	64	91	0.3	86
Other	1,549.5	12.5	247	74	1.3	70
Local						
General	12,041.5	100.0	1,917	89	9.8	84
Total Intergovernmental	76.6	0.6	12	57	0.1	54
Direct	11,964.8	99.4	1,905	90	9.8	85
Elementary/Secondary Education	5,578.7	46.3	888	104	4.6	98
Health and Hospitals	493.3	4.1	79	46	0.4	44
Interest on General Debt	570.6	4.7	91	79	0.5	75
Police	579.6	4.8	92	83	0.5	79
Public Welfare	493.3	4.1	79	74	0.4	70
Highways	501.2	4.2	80	77	0.4	73
Other	3,748.0	31.1	597	89	3.1	85

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Washington

	Total	Percentage of U.S.	Rank
Population	5,012,000	2.0	16
Personal Income (billions)	\$92.0	2.0	16
Personal Income Per Capita	\$18,354	99.6	19

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$19,043.8	100.0%	\$3,800	106	20.7%	107
Intergovernmental from Federal	3,124.1	16.4	623	102	3.4	102
Own-Source	15,919.7	83.6	3,176	107	17.3	108
Tax Revenue	11,222.2	58.9	2,239	107	12.2	108
Property Taxes	3,136.8	16.5	626	94	3.4	94
Sales Taxes	5,438.7	28.6	1,085	218	5.9	219
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,646.7	13.9	528	133	2.9	133
Charges and Miscellaneous	4,697.5	24.7	937	106	5.1	107
State						
General	12,749.7	100.0	2,544	116	13.9	117
Intergovernmental from Federal	2,769.2	21.7	553	103	3.0	104
Intergovernmental from Local	73.1	0.6	15	43	0.1	43
Own-Source	9,907.4	77.7	1,977	122	10.8	123
Tax Revenue	7,989.5	62.7	1,594	129	8.7	130
Property Taxes	1,235.1	9.7	246	998	1.3	1002
Sales Taxes	4,758.2	37.3	949	232	5.2	233
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,996.2	15.7	398	123	2.2	124
Charges and Miscellaneous	1,917.8	15.0	383	99	2.1	99
Local						
General	10,682.2	100.0	2,131	99	11.6	100
Intergovernmental from Federal	354.9	3.3	71	93	0.4	94
Intergovernmental from State	4,314.9	40.4	861	119	4.7	119
Own-Source	6,012.4	56.3	1,200	89	6.5	89
Tax Revenue	3,232.7	30.3	645	76	3.5	76
Property Taxes	1,901.6	17.8	379	59	2.1	59
Sales Taxes	680.5	6.4	136	154	0.7	154
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	650.6	6.1	130	174	0.7	175
Charges and Miscellaneous	2,779.7	26.0	555	112	3.0	112
EXPENDITURES						
State and Local						
General	\$19,145.0	100.0%	\$3,820	106	20.8%	107
Total Intergovernmental	25.1	0.1	5	36	<	37
Direct	19,119.9	99.9	3,815	106	20.8	107
Elementary/Secondary Education	4,876.1	25.5	973	113	5.3	113
Public Welfare	2,427.0	12.7	484	96	2.6	97
Health and Hospitals	1,536.8	8.0	307	95	1.7	96
Higher Education	1,918.6	10.0	383	123	2.1	123
Highways	1,391.0	7.3	278	108	1.5	108
Interest on General Debt	817.8	4.3	163	79	0.9	79
Other	6,152.6	32.1	1,228	109	6.7	110
State						
General	13,170.3	100.0	2,628	119	14.3	120
Total Intergovernmental	4,263.4	32.4	851	115	4.6	116
Elementary/Secondary Education	3,339.1	25.4	666	145	3.6	145
Direct	8,906.9	67.6	1,777	122	9.7	122
Public Welfare	2,414.9	18.3	482	121	2.6	122
Higher Education	1,918.6	14.6	383	147	2.1	148
Highways	860.8	6.5	172	111	0.9	112
Health and Hospitals	839.1	6.4	167	110	0.9	110
Interest on General Debt	407.4	3.1	81	88	0.4	88
Corrections	309.2	2.3	62	87	0.3	88
Other	2,157.1	16.4	430	129	2.3	130
Local						
General	10,240.6	100.0	2,043	95	11.1	95
Total Intergovernmental	27.6	0.3	6	26	<	26
Direct	10,213.0	99.7	2,038	96	11.1	96
Elementary/Secondary Education	4,704.9	45.9	939	110	5.1	110
Health and Hospitals	697.7	6.8	139	82	0.8	83
Interest on General Debt	410.4	4.0	82	72	0.4	72
Police	463.0	4.5	92	83	0.5	84
Public Welfare	12.1	0.1	2	2	<	2
Highways	530.3	5.2	106	103	0.6	103
Other	3,394.6	33.1	677	101	3.7	102

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,803,000	0.7	34
Personal Income (billions)	\$24.6	0.5	35
Personal Income Per Capita	\$13,624	73.9	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	\$5,479.5	100.0%	\$3,039	85	22.3%	115
Intergovernmental from Federal	1,146.5	20.9	636	104	4.7	141
Own-Source	4,333.0	79.1	2,403	81	17.6	110
Tax Revenue	2,935.7	53.6	1,628	78	12.0	106
Property Taxes	491.5	9.0	273	41	2.0	55
Sales Taxes	817.4	14.9	453	91	3.3	123
Income Taxes	767.6	14.0	426	82	3.1	110
Other Taxes	859.3	15.7	477	120	3.5	162
Charges and Miscellaneous	1,397.4	25.5	775	88	5.7	119
State						
General	4,151.7	100.0	2,303	105	16.9	142
Intergovernmental from Federal	1,075.1	25.9	596	111	4.4	151
Intergovernmental from Local	8.7	0.2	5	14	<	19
Own-Source	3,067.9	73.9	1,702	105	12.5	142
Tax Revenue	2,328.1	56.1	1,291	105	9.5	142
Property Taxes	1.7	<	†	4	<	5
Sales Taxes	817.4	19.7	453	111	3.3	150
Income Taxes	767.6	18.5	426	90	3.1	121
Other Taxes	741.5	17.9	411	127	3.0	172
Charges and Miscellaneous	739.8	17.8	410	106	3.0	143
Local						
General	2,340.5	100.0	1,298	60	9.5	82
Intergovernmental from Federal	71.4	3.1	40	52	0.3	70
Intergovernmental from State	1,004.0	42.9	557	77	4.1	104
Own-Source	1,265.1	54.1	702	52	5.2	70
Tax Revenue	607.6	26.0	337	40	2.5	54
Property Taxes	489.8	20.9	272	42	2.0	57
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	117.7	5.0	65	88	0.5	119
Charges and Miscellaneous	657.6	28.1	365	73	2.7	99
EXPENDITURES						
State and Local						
General	\$5,160.9	100.0%	\$2,862	79	21.0%	108
Total Intergovernmental	-	-	-	-	-	-
Direct	5,160.9	100.0	2,862	80	21.0	108
Elementary/Secondary Education	1,359.5	26.3	754	87	5.5	118
Public Welfare	708.9	13.7	393	78	2.9	106
Health and Hospitals	363.5	7.0	202	63	1.5	85
Higher Education	518.5	10.0	288	92	2.1	125
Highways	534.8	10.4	297	115	2.2	156
Interest on General Debt	424.3	8.2	235	114	1.7	154
Other	1,251.5	24.2	694	62	5.1	84
State						
General	3,996.1	100.0	2,216	101	16.3	136
Total Intergovernmental	1,179.2	29.5	654	88	4.8	120
Elementary/Secondary Education	1,105.2	27.7	613	133	4.5	180
Direct	2,816.8	70.5	1,562	107	11.5	145
Public Welfare	708.3	17.7	393	99	2.9	134
Higher Education	518.5	13.0	288	111	2.1	150
Highways	500.9	12.5	278	180	2.0	244
Health and Hospitals	178.9	4.5	99	65	0.7	88
Interest on General Debt	176.9	4.4	98	106	0.7	143
Corrections	40.5	1.0	22	32	0.2	43
Other	692.9	17.3	384	115	2.8	156
Local						
General	2,346.0	100.0	1,301	61	9.6	82
Total Intergovernmental	1.9	0.1	1	5	<	7
Direct	2,344.1	99.9	1,300	61	9.5	83
Elementary/Secondary Education	1,359.5	58.0	754	88	5.5	119
Health and Hospitals	184.5	7.9	102	61	0.8	82
Interest on General Debt	247.4	10.5	137	120	1.0	162
Police	65.9	2.8	37	33	0.3	45
Public Welfare	0.6	<	†	<	<	<
Highways	33.9	1.4	19	18	0.1	25
Other	452.2	19.3	251	38	1.8	51

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wisconsin

	Total	Percentage of U.S.	Rank
Population	4,956,000	2.0	17
Personal Income (billions)	\$85.6	1.8	18
Personal Income Per Capita	\$17,278	93.7	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	\$18,026.5	100.0%	\$3,637	102	21.1%	108
Intergovernmental from Federal	2,890.9	16.0	583	95	3.4	102
Own-Source	15,135.6	84.0	3,054	103	17.7	110
Tax Revenue	11,030.5	61.2	2,226	107	12.9	114
Property Taxes	3,948.0	21.9	797	120	4.6	128
Sales Taxes	2,058.7	11.4	415	83	2.4	89
Income Taxes	3,444.3	19.1	695	133	4.0	142
Other Taxes	1,579.5	8.8	319	80	1.8	85
Charges and Miscellaneous	4,105.2	22.8	828	94	4.8	100
State						
General	11,825.1	100.0	2,386	109	13.8	116
Intergovernmental from Federal	2,638.7	22.3	532	100	3.1	106
Intergovernmental from Local	86.6	0.7	17	51	0.1	55
Own-Source	9,099.7	77.0	1,836	113	10.6	121
Tax Revenue	7,016.7	59.3	1,416	115	8.2	123
Property Taxes	49.2	0.4	10	40	0.1	43
Sales Taxes	2,026.7	17.1	409	100	2.4	107
Income Taxes	3,444.3	29.1	695	146	4.0	156
Other Taxes	1,496.5	12.7	302	93	1.7	100
Charges and Miscellaneous	2,083.0	17.6	420	109	2.4	116
Local						
General	10,855.1	100.0	2,190	102	12.7	109
Intergovernmental from Federal	252.2	2.3	51	67	0.3	71
Intergovernmental from State	4,567.0	42.1	922	127	5.3	136
Own-Source	6,035.9	55.6	1,218	90	7.0	96
Tax Revenue	4,013.7	37.0	810	95	4.7	101
Property Taxes	3,898.8	35.9	787	123	4.6	131
Sales Taxes	31.9	0.3	6	7	<	8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	83.0	0.8	17	22	0.1	24
Charges and Miscellaneous	2,022.2	18.6	408	82	2.4	88
EXPENDITURES						
State and Local						
General	\$18,301.0	100.0%	\$3,693	102	21.4%	109
Total Intergovernmental	105.0	0.6	21	154	0.1	165
Direct	18,195.9	99.4	3,671	102	21.2	109
Elementary/Secondary Education	4,740.9	25.9	957	111	5.5	118
Public Welfare	2,889.6	15.8	583	116	3.4	124
Health and Hospitals	1,166.7	6.4	235	73	1.4	78
Higher Education	2,043.3	11.2	412	132	2.4	141
Highways	1,431.5	7.8	289	112	1.7	120
Interest on General Debt	884.3	4.8	178	86	1.0	92
Other	5,039.5	27.5	1,017	91	5.9	97
State						
General	11,340.4	100.0	2,288	104	13.2	111
Total Intergovernmental	4,598.9	40.6	928	125	5.4	134
Elementary/Secondary Education	2,101.6	18.5	424	92	2.5	98
Direct	6,741.5	59.4	1,360	93	7.9	99
Public Welfare	2,186.7	19.3	441	111	2.6	119
Higher Education	1,579.8	13.9	319	123	1.8	131
Highways	480.9	4.2	97	63	0.6	67
Health and Hospitals	455.5	4.0	92	60	0.5	64
Interest on General Debt	475.0	4.2	96	103	0.6	110
Corrections	262.3	2.3	53	75	0.3	80
Other	1,301.3	11.5	263	79	1.5	84
Local						
General	11,471.4	100.0	2,315	108	13.4	115
Total Intergovernmental	16.9	0.1	3	16	<	17
Direct	11,454.5	99.9	2,311	109	13.4	116
Elementary/Secondary Education	4,740.9	41.3	957	112	5.5	119
Health and Hospitals	711.2	6.2	144	85	0.8	91
Interest on General Debt	409.3	3.6	83	72	0.5	77
Police	614.5	5.4	124	112	0.7	119
Public Welfare	702.9	6.1	142	133	0.8	142
Highways	950.7	8.3	192	186	1.1	198
Other	3,324.9	29.0	671	100	3.9	107

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wyoming

	Total	Percentage of U.S.	Rank
Population	460,000	0.2	51
Personal Income (billions)	\$7.4	0.2	51
Personal Income Per Capita	\$16,189	87.8	34

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$2,519.7	100.0%	\$5,478	153	33.8%	174
Intergovernmental from Federal	591.5	23.5	1,286	210	7.9	240
Own-Source	1,928.2	76.5	4,192	141	25.9	161
Tax Revenue	1,036.3	41.1	2,253	108	13.9	123
Property Taxes	419.6	16.7	912	137	5.6	156
Sales Taxes	220.5	8.8	479	96	3.0	110
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	396.2	15.7	861	216	5.3	247
Charges and Miscellaneous	891.9	35.4	1,939	219	12.0	250
State						
General	1,741.0	100.0	3,785	173	23.4	197
Intergovernmental from Federal	560.7	32.2	1,219	228	7.5	259
Intergovernmental from Local	29.8	1.7	65	190	0.4	216
Own-Source	1,150.4	66.1	2,501	154	15.4	176
Tax Revenue	637.5	36.6	1,386	113	8.6	128
Property Taxes	80.1	4.6	174	705	1.1	803
Sales Taxes	177.8	10.2	386	94	2.4	108
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	379.6	21.8	825	255	5.1	291
Charges and Miscellaneous	513.0	29.5	1,115	288	6.9	328
Local						
General	1,323.0	100.0	2,876	134	17.8	152
Intergovernmental from Federal	30.8	2.3	67	88	0.4	100
Intergovernmental from State	514.5	38.9	1,118	154	6.9	176
Own-Source	777.8	58.8	1,691	125	10.4	143
Tax Revenue	398.9	30.1	867	102	5.4	116
Property Taxes	339.5	25.7	738	115	4.6	131
Sales Taxes	42.7	3.2	93	105	0.6	120
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	16.6	1.3	36	49	0.2	55
Charges and Miscellaneous	378.9	28.6	824	166	5.1	189
EXPENDITURES						
State and Local						
General	\$2,329.7	100.0%	\$5,064	141	31.3%	160
Total Intergovernmental	0.3	<	†	5	<	5
Direct	2,329.4	100.0	5,064	141	31.3	161
Elementary/Secondary Education	580.2	24.9	1,261	146	7.8	166
Public Welfare	152.5	6.5	331	66	2.0	75
Health and Hospitals	243.8	10.5	530	165	3.3	188
Higher Education	228.9	9.8	498	159	3.1	181
Highways	347.0	14.9	754	293	4.7	334
Interest on General Debt	167.3	7.2	364	176	2.2	200
Other	609.7	26.2	1,326	118	8.2	135
State						
General	1,637.8	100.0	3,560	162	22.0	184
Total Intergovernmental	608.4	37.1	1,323	179	8.2	204
Elementary/Secondary Education	357.3	21.8	777	169	4.8	192
Direct	1,029.4	62.9	2,238	153	13.8	174
Public Welfare	148.2	9.0	322	81	2.0	92
Higher Education	148.2	9.0	322	124	2.0	141
Highways	286.4	17.5	623	404	3.8	460
Health and Hospitals	75.6	4.6	164	108	1.0	123
Interest on General Debt	75.3	4.6	164	177	1.0	201
Corrections	23.2	1.4	51	72	0.3	82
Other	272.4	16.6	592	178	3.7	202
Local						
General	1,301.2	100.0	2,829	132	17.5	150
Total Intergovernmental	1.2	0.1	3	12	<	14
Direct	1,300.0	99.9	2,826	133	17.5	151
Elementary/Secondary Education	580.2	44.6	1,261	147	7.8	168
Health and Hospitals	168.2	12.9	366	216	2.3	246
Interest on General Debt	92.0	7.1	200	175	1.2	199
Police	54.3	4.2	118	106	0.7	121
Public Welfare	4.3	0.3	9	9	0.1	10
Highways	60.6	4.7	132	128	0.8	145
Other	340.5	26.2	740	111	4.6	126

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Appendix

Table A-1
Relation of Federal Government Revenues and Expenditures, Unified Budget Receipts and Expenditures
National Income and Product Accounts Basis, Fiscal Years 1989-1992
 (billions)

Federal Receipts and Expenditures	1989	1990	1991	1992
Receipts				
Unified budget receipts	\$990.7	\$1,031.3	\$1,054.3	\$1,090.5
Government contributions for employee retirement (grossing)	41.2	44.2	48.2	54.3
Other netting and grossing	15.1	17.5	19.8	22.3
Timing adjustments	4.2	-1.8	-5.8	-3.5
Geographic exclusions	-1.3	-1.4	-1.5	-1.8
Other	0.2	-0.2	-0.1	0.0
NIPA Receipts	\$1,050.1	\$1,089.6	\$1,114.9	\$1,161.8
Expenditures				
Unified budget outlays	\$1,143.2	\$1,252.7	\$1,323.0	\$1,380.9
Government contributions for employee retirement (grossing)	41.2	44.2	48.2	54.3
Other netting and grossing	15.1	17.5	19.8	22.3
Lending transactions	-3.8	-10.2	-14.4	-19.4
Deposit insurance and other financial transactions	-19.4	-57.2	-63.4	-1.8
Defense timing adjustment	-7.3	4.9	5.6	2.0
Other timing adjustments	0.8	4.2	0.3	0.2
Payments to U.S. territori	-6.0	-6.5	-7.3	-7.6
Bonuses on outer continental shelf land leases	0.9	1.1	1.3	0.9
Other	-0.2	-1.2	-2.2	-2.1
NIPA Expenditures	\$1,164.5	\$1,249.5	\$1,310.9	\$1,429.6

Source: U.S. Office of Management and Budget, *Budget of the United States Government, FY 1994*.

Table A-2
**Relation of State and Local Government Revenues and Expenditures, Census Basis
to Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1987-1989**
(billions)

State and Local Receipts and Expenditures	1987	1988	1989
Receipts			
Total revenue: Census	\$844.3	\$884.1	\$953.5
Less: Coverage differences			
Unemployment insurance fund contributions and earnings	18.9	17.3	19.7
Certain grant programs	2.5	4.0	3.3
Capital gains, net of losses of retirement systems	16.6	9.8	8.8
Other financial transactions	2.3	1.5	1.7
Sale of land	0.7	0.8	0.8
Netting and grossing differences			
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7
Government sales	72.2	77.6	86.3
Interest and dividends received	90.0	94.8	103.0
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6
Medical vendor payments to public institutions	-8.8	-8.9	-10.3
Plus: Timing differences ¹			
Property taxes	-1.2	-5.1	-7.3
Corporate profits taxes	0.5	1.3	0.3
Other	-1.0	-1.4	1.9
Miscellaneous	0.6	0.9	-0.1
Equals: Receipts, National Income and Product Accounts basis	584.7	612.5	655.9
Expenditures			
Total expenditures: Census	777.0	826.8	890.8
Less: Coverage differences			
Unemployment insurance fund benefits paid	15.2	13.1	12.9
Purchases of land	4.6	5.2	5.1
Netting and grossing differences			
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7
Government sales	72.2	77.6	86.3
Interest and dividends received	90.0	94.8	103.0
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6
Medical vendor payments to public institutions	-8.8	-8.9	-10.3
Plus: Timing differences ¹			
Excess of accruals over disbursements and other	-4.4	-1.9	-2.6
Miscellaneous	0.5	0.4	0.3
Equals: Expenditures, National Income and Product Accounts basis	535.9	573.1	612.5

¹ The Bureau of the Census measures of state and local revenues and expenditures represent a combination of fiscal years. Virtually all states and many localities use July 1-June 30 fiscal years; the rest use a varying fiscal year. NIPA measures shown here are for fiscal years ending June 30.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, January 1992, p. 54.

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* or *Government Finances*.

Agriculture—Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to fish and game, forestry, irrigation, flood control, and other conservation activities. See *Natural Resources*.

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.

Average Daily Attendance (ADA)—The aggregate attendance of a school during a reporting period (normally a school year) divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered days in session.

Benefits—Payments to which participants may be entitled under a pension plan, including pension benefits, death, and disability benefits directly paid from the retirement fund to recipients during the fiscal year surveyed.

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 finan-

cial 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 Retirement Fund—Amounts paid into a pension fund by the parent government of employees pursuant to terms of the fund, state law, actuarial calculations, or other basis for determinations. For multiple-employer pension plans, includes contributions received from other governments and their employees (where applicable). Government contributions may come from any source including amounts from dedicated taxes, state payments, or general fund transfers. Excludes any amounts received for transmittal to the federal Social Security system, amounts received from the liquidation of investments, and any other receipts for social insurance programs not part of the pension funds.

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

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

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

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

Correctional Institutions—Prisons, reformatories, houses of correction, and other state institutions for the confinement and correction of convicted adults and juveniles. In-

cludes 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 Expenditures per Pupil (Elementary/Secondary)—The expenditures for operating local public schools, excluding capital outlay and interest on school debt for the regular school term divided by the average daily attendance of full-time pupils (or full-time equivalency of pupils) during the term. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

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. Refunding of long-term debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt, General—All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt*.

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, Guaranteed (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 specified taxes or nontax sources, but representing a liability payable from any other available resource if the pledged sources are insufficient.

Debt Issued—See *Long-Term Debt Issued*.

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.

Earnings on Investments—Interest, dividends, rents, and other earnings on investments. Includes realized gains on sale of investments net of any realized losses. Excludes unrealized gains or losses on investments.

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.

Fund—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives.

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. However, highway policing and traffic control are classed under *Police Protection*.

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.

Housing and Community Development—Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

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 investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

licenses relating to operation of particular business enterprises.

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

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.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the year.

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, and 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-stage 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.

OASDHI (Old Age, Survivors', Disability, and Health Insurance)—The federal government social insurance program commonly called Social Security. See *Social Security*.

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.

Property Tax Relief—Amount received distinctly as reimbursement for state-mandated tax relief programs that have resulted in forgone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

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.

Refunding—The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding.

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.

Retirement System—A pension plan in which investments, contributions, and benefits are administered as a separate entity independent of the parent government general fund. Assets are accumulated and benefits paid under a particular set of actuarial assumptions, including employee age, compensation, and service credits. Includes single employer systems, in which one government is the sole sponsor of the pension plan, as well as multiple employer systems, where two or more governments maintain membership on behalf of their employees. These multiple employer systems typically include state plans administered primarily for teachers, police, fire fighters, and other local government employees. Normally only funded pension plans are included, in which contributions are made and assets accumulated to pay benefits to potential recipients before cash payments to recipients are actually required. Some unfunded (“pay-as-you-go”) plans may be included where this is a temporary condition, in which no contributions are made from beneficiaries. Excludes nongovernment-administered pension plans, including those where substantial administrative authority over investment transactions and benefit payments has been delegated or contracted out to insurance companies or other private agencies.

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

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.

Other Selective Sales and Gross Receipts Taxes—Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation—Comprises sewerage and solid waste management; see below. Sanitary engineering, smoke regulation, and other health activities are classified under *Health*.

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 products—e.g., oil, gas, other minerals, timber, fish, etc., from land or water and measured by value of quantity of products removed or sold.

Sewerage—Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

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 Insurance Administration—For state and local governments, consists of employment security administration activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also federal administration of the Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

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*.

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

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)

Withdrawals—Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts. Also includes any transfers of investment holdings or reimbursements for benefits paid where another pension fund assumes responsibility for direct benefit payment to retirees.

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The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of federal, state, and local government and the public.

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NOTICE TO SIGNIFICANT FEATURES USERS

ACIR has been informed by the Census Bureau that it has revised the **Property Tax Revenue for Montana** from \$423.6 million to \$506.8. (Table 47 in *Significant Features of Fiscal Federalism*)

In order to make *Significant Features, Volume II, 1993*, available in a timely fashion, it was necessary to use the preliminary data released by the Census Bureau for its report *Government Finances: 1990-91*.

Census does continuous updating and revision of data, which will produce minor changes in some other figures for its final report. These changes will be reflected in the 1994 edition of *Significant Features*.