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Significant Features of Fiscal Federalism

Volume 2

Revenues and Expenditures

1991



Advisory Commission
on Intergovernmental Relations
October M-176-II

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*Significant Features
of Fiscal Federalism*

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Revenues and Expenditures

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on Intergovernmental Relations
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**U.S. Advisory Commission on
Intergovernmental Relations**
800 K Street, NW
South Building
Suite 450
Washington, DC 20575
(202) 653-5640
FAX (202) 653-5429

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John Kincaid
Executive Director

Henry A. Coleman
Director, Government Finance Research

iv **Advisory Commission on Intergovernmental Relations**

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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.

How to read the numbers:

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

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

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Introduction

This is the second volume of the 1991 edition of ACIR's *Significant Features of Fiscal Federalism*—the annual compendium of information on the finances of federal, state, and local governments in the United States. Volume I, which was published in February, presents information relating to tax rates and the budget processes in the federal, state, and local systems.

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

The importance of a book like *Significant Features* has increased during the past three decades. This is true for at least three reasons. First, the intergovernmental system has experienced dramatic change, especially during the past decade as the national government has cut back on its fiscal assistance. Although the states have assumed some of the domestic fiscal responsibilities, in many cases local governments have been pushed toward increased self-reliance.

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

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

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

On Using Data

In compiling this book, great care has been taken to present the information in a manner that is conceptually

correct and factually accurate. 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," "general," and "own-source" revenues will prevent many a serious error. It can also help one sort out and quickly identify the bias of the user whose purpose may be to confuse or misrepresent. To aid in the proper use and interpretation of the data, this book includes a glossary.

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

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

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

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

Watch for revisions in historical data. As new information becomes available to Census and BEA, revisions

are made to the historical data (e.g., state-by-state population figures), which then necessitates a change in calculations based on the old data.

Organization of the Report

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

The report is divided into 12 sections. The first contains comparisons of the United States and 22 member countries of the Organization for Economic Cooperation and Development (OECD). The second section provides a summary of key measures and trends relating to U.S. economics and demographics.

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

The fourth section, intergovernmental fiscal flows, presents several tables on federal-state/local and state-local relationships.

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

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

The next three sections (6 through 8) present fiscal (own-source as well as intergovernmental) tables and data on public employment and retirement systems. Almost all of this material is presented state by state. The next three sections (9 through 11) contain three calculated data sets. The first is a summary of ACIR's most recent state-by-state estimates of the "representative tax system" and "representative expenditure" measures of fiscal capacity. Those tables are followed by state rankings for selected revenue and expenditure categories, and "snapshot" profiles of the state and local fiscal systems. The last section, special features, contains data on Medicaid and education funding.

How the Data Sources Differ

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

The major reason for the variations between Census, national income, and budget data stems from differences in concepts and timing. Although there is a great deal of overlap in the data, great care should be taken in using the numbers interchangeably. The national income and product accounts (NIPA) are designed to measure the overall performance of the economy in the "current" (calendar) year. The most aggregate and commonly recognized of these "economic yardsticks" is the Gross National Product (GNP). The basic approach used in national income accounting is to set up uniform types of accounts and place all final transactions in one of four economic sectors: business, household, government, and foreign. Taken together, these sectors constitute a double entry system in which

an outlay recorded in one account for one sector is also recorded as a receipt in another account either for the same sector or another sector. In summary form, the NIPA consists of five accounts: personal income and outlay, government receipts and expenditures, foreign transactions, gross savings and investment, and a consolidated "national income and product" account. Thus, the NIPA measures each sector's income (receipts) and output (expenditures) at the same time.

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

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

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

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

bine these numbers with sales tax revenues.

For Further Information

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

U.S. Department of Commerce, U.S. Bureau of the Census. *Government Finances in 1988-1989*. Washington, DC: 1990. Introduction and Technical Appendices. (annual publication)

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

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

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

The following reports are recommended for reference:

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

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

U.S. Advisory Commission on Intergovernmental Relations.

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

State-Local Finance Diskettes, FY 1989. Supplement to *Significant Features of Fiscal Federalism, Volume 2*. Washington, DC: 1991.

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

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

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

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

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

4 Advisory Commission on Intergovernmental Relations

Fiscal Trends

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

Significant Features of Fiscal Federalism presents a broad picture of changes in the government's role in the economy from 1929 through 1989 and in the distribution of expenditures and revenues among the different sectors of government. Also presented are changes in the composition of government expenditures and revenues from 1952 through 1989 and in the level and relative importance of federal grants-in-aid to state and local governments from 1952 through 1993.

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

The book summarizes changes in the shares of direct general expenditures by government sector for selected fiscal years 1927 to 1950 and annually from 1952 to 1989. Direct general expenditures was chosen as the measure of spending because: (1) duplication of total expenditures is avoided (there is no need to adjust the spending totals for amounts received from other government sectors); and (2) insurance trust expenditures and utility and liquor store expenditures are generally self-financed. Changes also are noted in the composition of federal, state, and local spending from 1952 through 1989.

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

ments, and local governments are presented for selected fiscal years 1927 to 1950 and 1952 through 1989. Changes in the composition of federal revenues, federal general revenues, federal intergovernmental revenues of state governments, state own-source general revenues, state and federal intergovernmental revenues of local governments, and local own-source general revenues also are presented.

For federal grants-in-aid to state and local governments, changes are illustrated for fiscal years 1952 through 1993 in current and constant 1982 dollars, including the level of grants; the importance of grants to state-local general revenues (1952 through 1989), in federal outlays and as a proportion of GNP; and changes in the composition of grants from 1952 through 1993.

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

Expenditures

As a Percentage of Gross National Product

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

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

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

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

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

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

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

Federal

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

Net interest on the federal debt reached a peak of 13.7 percent of federal expenditures in 1989. The post-World War II low was 6.0 percent in 1952.

Grants-in-aid to state and local governments rose from 3.8 percent of federal expenditures in 1954 to 17.6 percent in 1976 (peak). In 1989, grants were 10 percent of expenditures.

State and Local

State and local spending for highways accounted for 7.6 percent of general expenditures in 1989.

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

State

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

Spending for public welfare (including Medicaid) was 24.1 percent of state spending in 1989. The ratio was 12.3 percent in 1962.

Local

Total spending for public welfare, as a proportion of direct general expenditures, fell from 8.3 percent in 1962 to 4.8 percent in 1989.

Education expenditures were over 42 percent of local general direct spending from 1962 to 1989.

Revenues

Federal

Social Security revenues averaged 26.1 percent of federal revenues from 1981-1989; the proportion in 1952-1955 was less than 6 percent.

Corporation income taxes have declined in relative

importance for the federal government. In the 1950s, they accounted for 25 percent of federal revenues; for the 1980s, the average was 8 percent.

State and Local

Federal grants-in-aid accounted for 25.3 percent of state and local general revenues in 1978 (peak); in 1989, the percentage was 17.3 (national income accounts basis).

Individual income taxes accounted for 4.4 percent of state and local own-source general revenues in 1952-1955 and 13.9 percent in 1981-1989.

In the 1960s, property taxes provided 38.2 percent of state and local own-source general revenues, and 21.7 percent in the 1980s.

State

Direct federal grants averaged 26.8 percent of state general revenues in the 1970s. This proportion fell to 23.4 percent in the 1980s. In the early 1950s, the proportion was 17.4 percent.

Growth in state own-source general revenue came from individual income taxes, user charges and miscellaneous general revenues. Individual income taxes were 8.2 percent of own-source general revenues in 1952-1955 and 23.2 percent in 1981-1989. User charges and miscellaneous general revenues went from 10.8 percent to 21.7 percent in the same years.

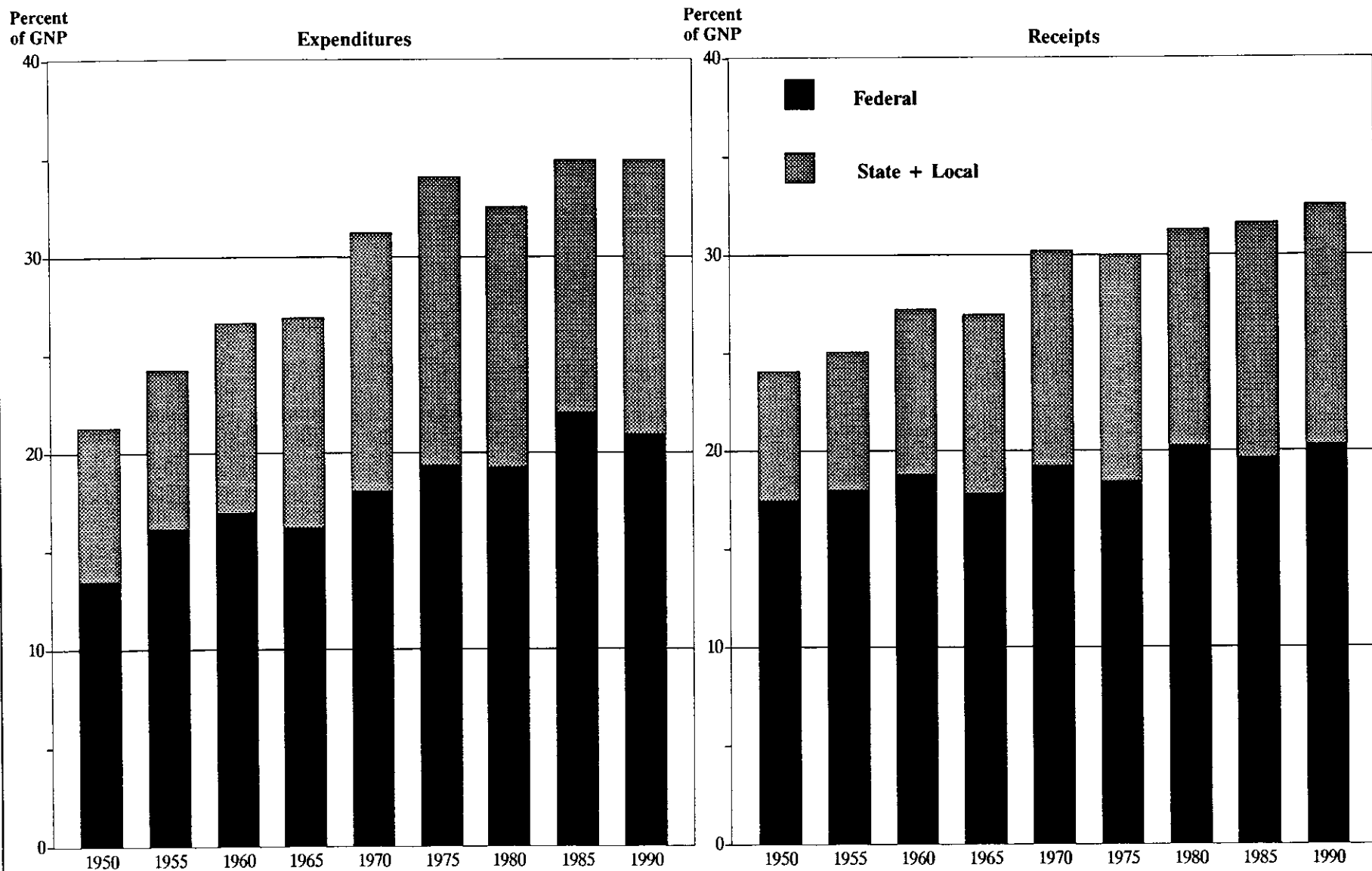
Local

Direct federal grants to local governments were 1.5 percent of local government general revenues in 1952-1955, 9.3 percent in 1976-1980 (10 percent peak in 1978), and 3.8 percent in 1989.

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

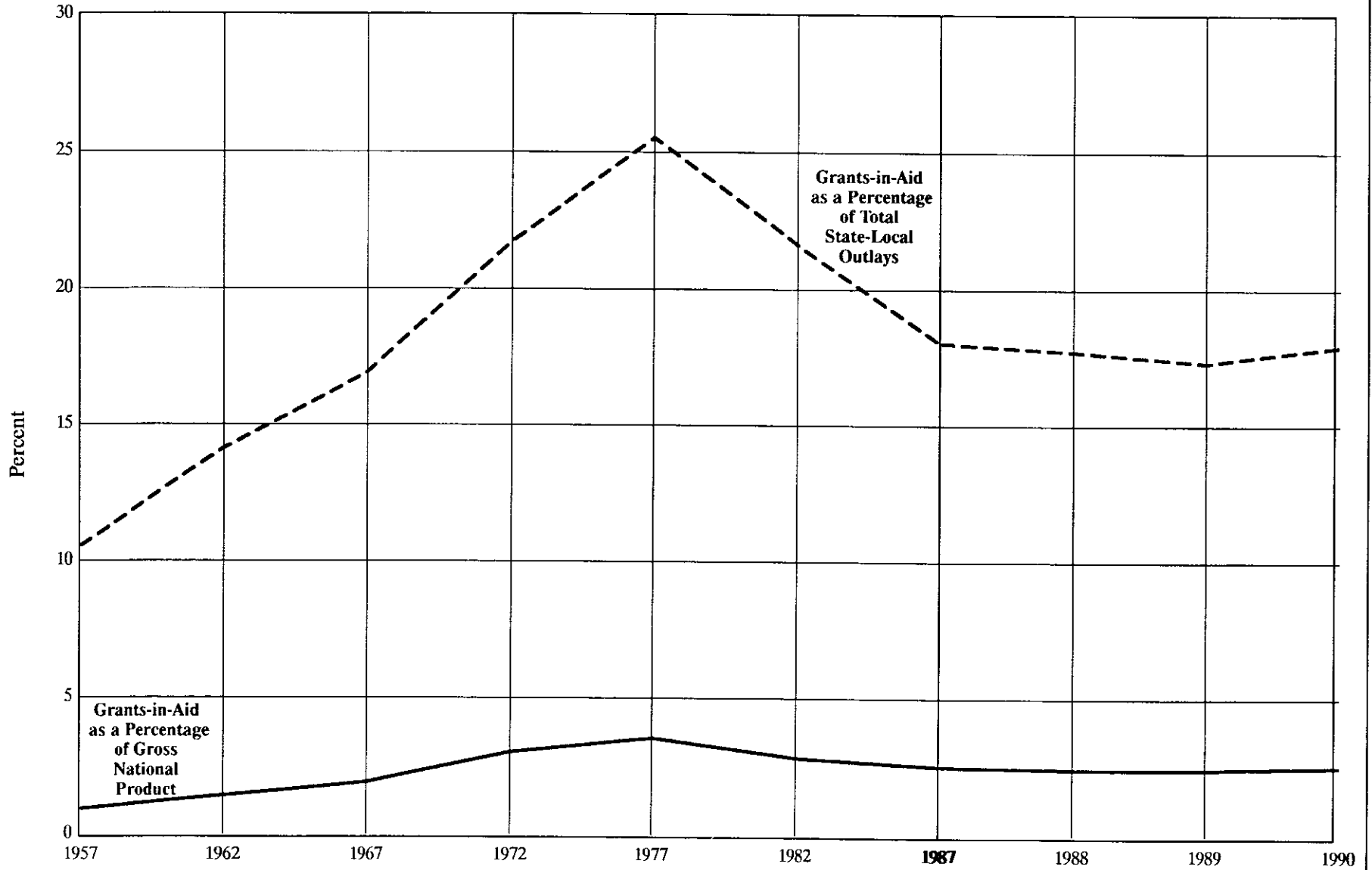
User charges and miscellaneous general revenues were 19 percent of local own-source general revenues in 1952-1955 and 29.6 percent in 1976-1980. The average ratio was 37.1 percent in the 1980s after the property tax "revolts" in the late 1970s.

Graph 1
Receipts and Expenditures as a Percentage of GNP



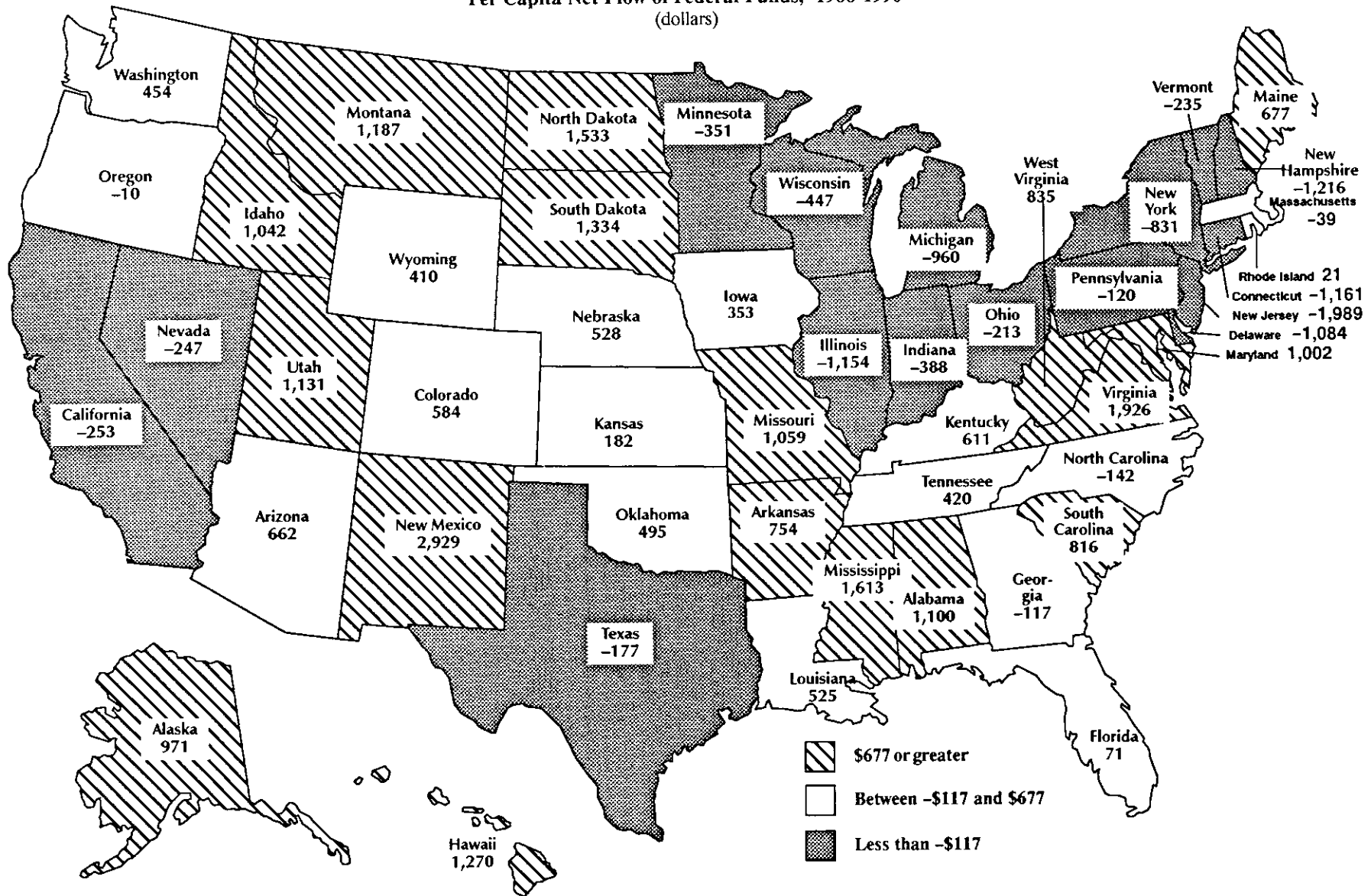
Source: Tables 15 and 19.

Graph 2
Federal Grants-in-Aid in Relation to State-Local Outlays and Gross National Product



Source: Table 21.

Map 1
Per Capita Net Flow of Federal Funds,¹ 1988-1990
(dollars)

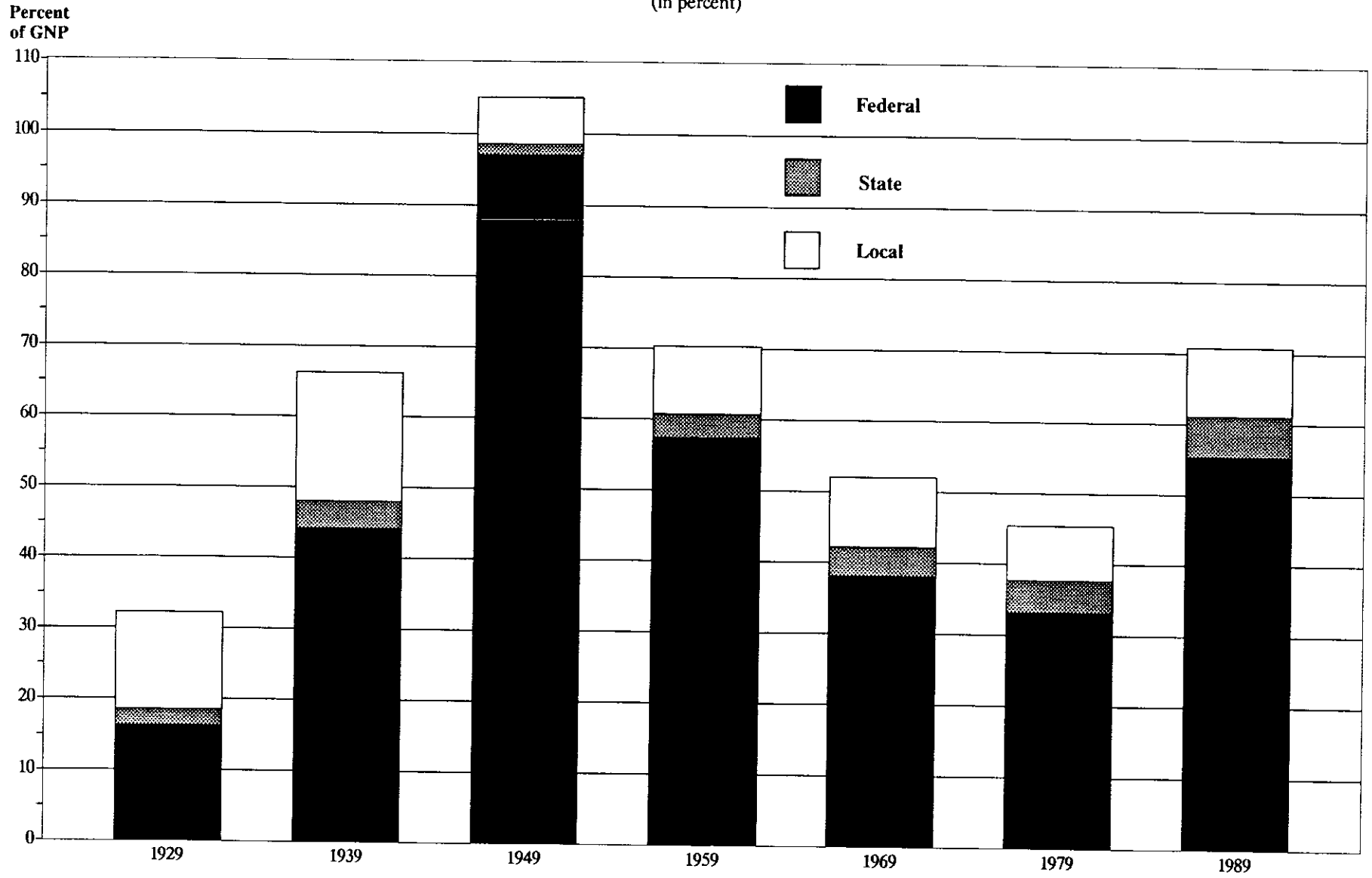


Note: The District of Columbia is not included.

¹Federal expenditure minus federal tax burden.

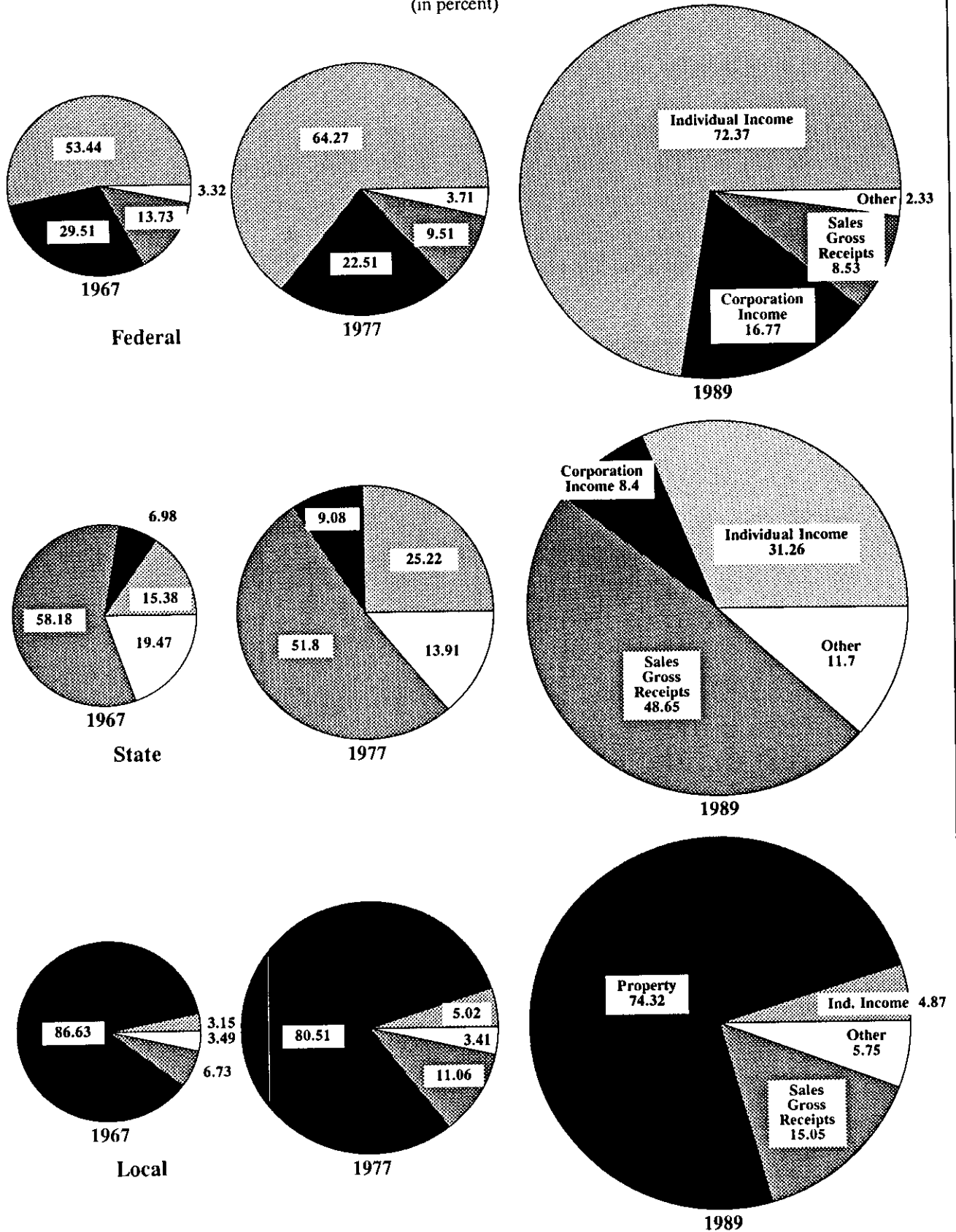
Source: ACIR computations based on data from the U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1990*, Table 11; and Tax Foundation, "Federal Tax Burden by State," May 1990, and *Facts and Figures on Government Finance*, 1991 Edition, p. 146.

Graph 3
Federal, State, and Local Debt as a Percentage of GNP, Selected Years, 1929-1989
 (in percent)



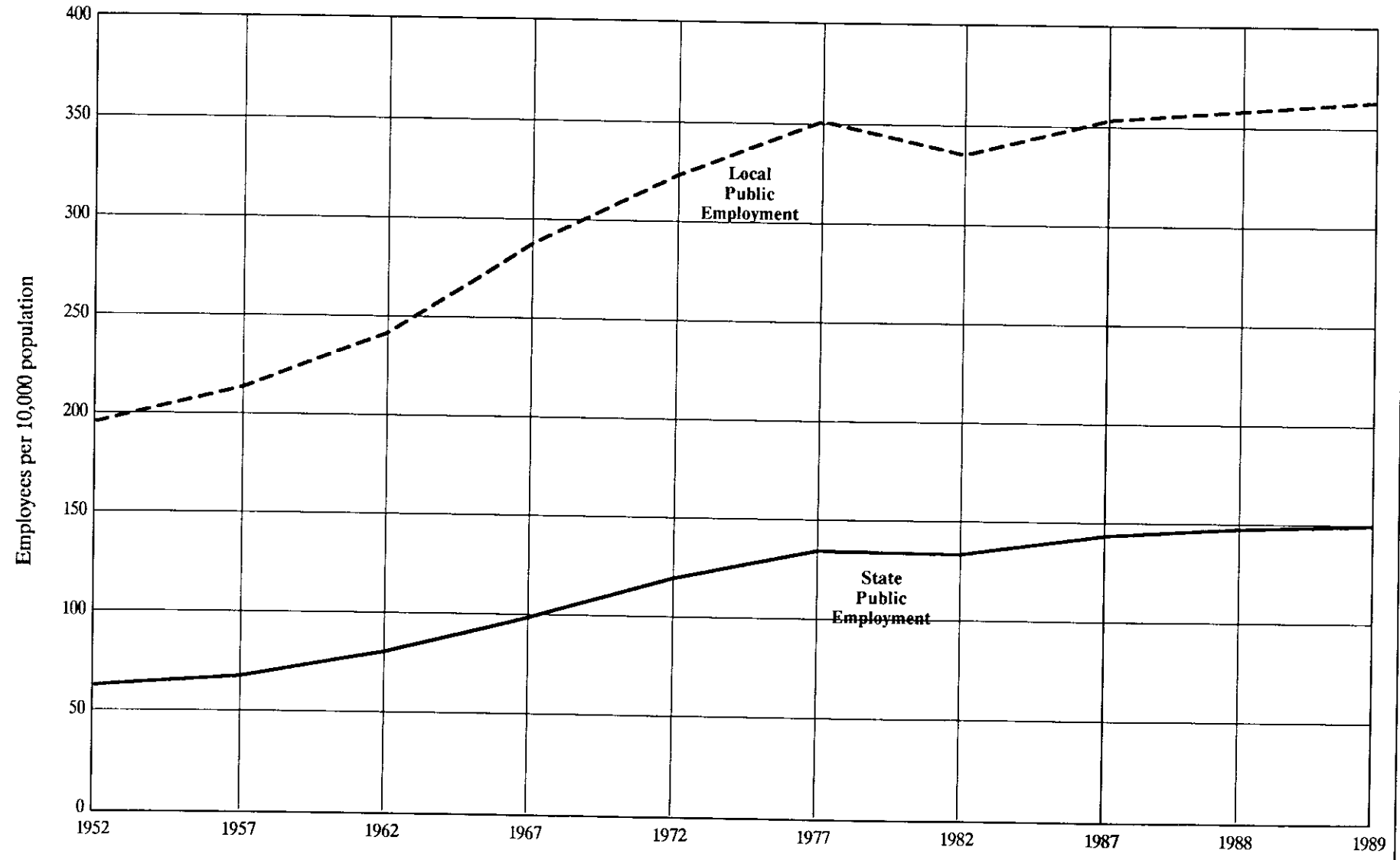
Source: Table 41.

Graph 4
Specific Taxes as a Percentage of Total Tax Revenue, Selected Years, 1967, 1977, 1989
 (in percent)



Source: Computation based on Table 57.

Graph 5
Full-Time Equivalent Public Employment per 10,000 Population, State and Local Governments



Source: Table 104.

International

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

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

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

Tables 2, 3, 4, and 5 illustrate the differences in the tax structures among the countries. Table 2 shows the distribution of tax revenues among the central governments, state governments (where applicable), and local governments for selected years 1975 to 1988. Table 4 shows the 1988 distribution of tax revenues, by type of tax, in each country. Table 5 shows the 1988 tax structure of the national governments and the state or local governments for each member country. For example, in 1988, the national governments received 27.6 percent of their tax revenues from individual income taxes, 10.5 percent from corporation income taxes, 38.8 percent from social security taxes, 0.4 percent from payroll taxes, 2.5 percent from property taxes, 19.9 percent from taxes on goods and services, and, 0.2 percent from all other taxes.

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

Table 1
OECD Tax Revenues as a Percentage of GDP, Selected Years 1965-1989^r

Member Country	1989	1988	1987	1986	1985	1980	1975	1970	1965
OECD Average	n.a.	34.2%	34.2%	33.1%	32.5%	32.5%	30.5%	29.5%	26.8%
Federal Governments	n.a.	31.7	32.1	30.9	30.8	31.6	30.6	29.7	26.5
Australia	n.a.	30.8	31.1	30.8	30.2	28.6	27.7	24.2	23.2
Austria	41.0	41.9	42.4	43.1	43.1	41.2	38.6	35.7	34.7
Canada	33.4	34.0	34.9	33.8	33.1	31.6	32.4	31.3	25.4
Germany	38.1	37.4	37.7	37.6	38.0	38.0	35.7	32.9	31.6
Switzerland	31.9	32.5	32.0	32.5	32.0	30.8	29.6	23.8	20.7
United States	n.a.	29.8	30.1	28.9	29.2	29.5	29.0	29.2	25.9
Unitary Governments	n.a.	36.7%	36.5%	35.7%	35.1%	33.5%	30.3%	29.2%	27.3%
Belgium	n.a.	45.1	46.1	45.7	46.4	43.5	41.1	35.2	30.8
Denmark	50.8	52.1	51.8	50.8	49.0	45.5	41.4	40.4	29.9
Finland	38.3	37.9	35.9	38.5	37.0	33.0	35.1	31.4	29.5
France	43.9	44.4	44.8	44.1	44.5	41.7	36.9	35.1	34.5
Greece	n.a.	35.9	38.2	37.1	35.1	29.4	24.6	24.3	20.6
Ireland	38.9	41.5	39.5	39.2	38.3	34.0	31.5	31.2	26.0
Italy	38.4	37.1	36.2	36.1	34.4	30.2	26.2	26.1	25.5
Japan	n.a.	31.3	30.1	28.9	28.0	25.5	20.9	19.7	18.3
Luxembourg	n.a.	42.8	43.2	43.2	44.0	40.9	39.2	30.2	30.4
Netherlands	46.1	48.2	48.4	45.8	44.9	45.8	43.7	37.6	33.2
New Zealand	n.a.	37.9	38.3	34.7	34.0	33.1	31.3	27.4	24.7
Norway	45.5	46.9	47.8	50.0	47.6	47.1	44.9	39.3	33.3
Portugal	n.a.	34.6	31.5	33.4	31.6	28.7	24.7	23.1	18.4
Spain	34.4	32.8	32.5	30.6	28.8	24.1	19.6	16.9	14.5
Sweden	56.8	55.3	56.0	53.0	50.4	49.1	43.9	40.2	35.4
Turkey	24.1	22.9	24.1	22.8	19.7	21.7	20.7	17.7	15.0
United Kingdom	36.5	37.3	37.2	37.8	38.0	35.4	35.7	37.0	30.4

n.a. – not available

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

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-89*.

Table 2
OECD Tax Revenues, Percentage Distribution, by Government,
Selected Years 1975-1988^r

Member Country	1988			1985			1980			1975		
	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local
OECD Average	77.1%	9.5%	13.4%	75.9%	11.5%	12.6%	78.2%	10.1%	11.6%	76.1%	11.4%	12.5%
Federal Governments	68.5	20.5	11.0	68.2	20.5	11.2	69.5	20.0	10.5	67.4	20.2	12.3
Australia	80.0	16.7	3.3	81.4	15.1	3.6	81.8	14.4	3.8	80.1	15.7	4.2
Austria	78.7	10.6	10.8	76.0	13.3	10.8	78.7	10.1	11.1	77.0	10.6	12.4
Canada	55.3	35.5	9.1	55.8	34.7	9.5	53.8	36.3	9.8	57.8	32.5	9.7
Germany	69.4	21.9	8.7	69.2	22.0	8.8	68.4	22.6	9.1	68.5	22.4	9.1
Switzerland	62.1	22.0	15.8	61.4	22.3	16.3	59.5	22.8	17.8	56.5	24.0	19.5
United States	69.1	18.8	12.2	68.7	19.1	12.1	71.0	17.8	11.2	67.6	18.4	13.9
Unitary Governments	National		Local	National		Local	National		Local	National		Local
	84.5%		15.5%	85.7%		14.3%	87.2%		12.8%	87.2%		12.8%
Belgium	95.0		4.9	94.9		5.1	95.8		4.2	95.3		4.7
Denmark	69.9		30.0	72.7		27.3	69.7		30.3	70.2		29.8
Finland	74.3		25.6	73.9		26.1	74.2		25.8	73.3		26.8
France	91.2		8.9	91.2		8.8	92.9		7.1	92.5		7.6
Greece	99.0		1.0	98.9		1.1	97.8		2.2	96.5		3.6
Ireland	97.9		2.2	97.7		2.3	96.6		3.4	92.8		7.3
Italy	98.3		1.8	100.5		-0.5	98.3		1.7	99.1		0.9
Japan	74.1		25.9	74.4		25.6	74.5		25.5	74.4		25.6
Luxembourg	88.1		11.9	88.3		11.7	87.8		12.2	87.5		12.6
Netherlands	97.9		2.2	97.8		2.2	98.1		1.9	98.8		1.2
New Zealand	94.5		5.5	93.9		6.1	92.8		7.2	92.3		7.7
Norway	79.2		20.9	81.2		18.8	81.2		18.8	77.6		22.4
Portugal	94.6		5.4	96.3		3.7	96.4		3.6	100.0		-
Spain	88.6		11.3	89.2		10.8	95.2		4.8	95.7		4.3
Sweden	72.4		27.6	71.7		28.3	68.1		31.9	70.8		29.2
Turkey	89.9		10.1	90.0		10.0	93.7		6.3	n.a.		n.a.
United Kingdom	89.4		10.5	89.3		10.7	89.5		10.5	89.0		11.0

-represents zero

n.a. - not available

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

¹ Does not apply for unitary governments.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1989*.

Table 3
OECD Major Taxes, 1988

Member Country	Income		Social Security		Payroll	Property	Goods and Services		Other ¹
	Personal	Corporation	Employee	Employer			General Consumption	Specific Goods and Services	
OECD Total	22	22	21	21	9	23	22²	23	18
Federal Governments									
Australia	Y	Y	n.t.	n.t.	Y	Y	Y	Y	n.t.
Austria	Y	Y	Y	Y	Y	Y	Y	Y	Y
Canada	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Germany	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Switzerland	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
United States	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Unitary Governments									
Belgium	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Denmark	Y	Y	Y	Y	Y	Y	Y	Y	Y
Finland	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
France	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greece	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ireland	Y	Y	Y	Y	Y	Y	Y	Y	n.t.
Italy	Y	Y	Y	Y	Y	Y	Y	Y	Y
Japan	Y	Y	Y	Y	n.t.	Y	n.t.	Y	Y
Luxembourg	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Netherlands	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
New Zealand	Y	Y	n.t.	n.t.	Y	Y	Y	Y	n.t.
Norway	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Portugal	n.t.	n.t.	Y	Y	n.t.	Y	Y	Y	Y
Spain	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Sweden	Y	Y	Y	Y	Y	Y	Y	Y	Y
Turkey	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
United Kingdom	Y	Y	Y	Y	n.t.	Y	Y	Y	Y

Y—yes

n.t.—no tax

¹ Includes unallocable taxes and taxes imposed solely on businesses.

² Consumption tax added in 1989.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1989*.

Table 4
OECD Tax Revenues, Percentage Distribution, by Tax, 1988

	Income			Social Security			Payroll	Property	Goods and Services			Other ⁴
	Total ¹	Personal	Corporation	Total ²	Employer	Employee			Total ³	General Consumption	Specific Goods and Services	
OECD Totals	39.1%	28.4%	10.7%	29.8%	16.9%	10.5%	0.4%	7.9%	22.1%	10.8%	9.6%	0.6%
Federal Governments	41.5	33.8	7.7	29.0	15.9	11.5	0.3	8.5	20.4	10.2	8.2	0.2
Australia	56.5	45.9	10.6	n.t.	n.t.	n.t.	5.7	9.8	28.0	9.1	14.9	n.t.
Austria	25.7	22.5	3.2	32.6	16.1	13.4	5.8	2.6	32.0	20.6	10.1	1.3
Canada	45.3	36.7	8.6	13.2	8.4	4.6	n.t.	9.3	30.1	15.5	10.8	2.0
Germany	34.2	28.9	5.3	37.4	19.1	16.2	n.t.	3.1	25.2	15.6	8.6	n.t.
Switzerland	40.8	34.2	6.6	32.0	9.5	10.3	n.t.	8.3	18.9	9.8	7.8	n.t.
United States	43.1	34.7	8.4	29.7	17.0	11.4	n.t.	10.3	16.9	7.5	7.3	n.t.
Unitary Governments	37.1%	23.7%	13.4%	30.4%	17.7%	9.6%	0.5%	7.3%	23.7%	11.3%	10.9%	1.0%
Belgium	38.8	32.0	6.9	33.8	20.6	10.7	n.t.	2.4	24.9	16.2	6.9	n.t.
Denmark	55.4	51.0	4.4	2.2	0.2	2.0	0.3	4.6	34.1	19.4	12.3	3.3
Finland	46.1	41.9	4.2	12.5	8.2	n.t.	n.t.	3.6	37.6	23.9	13.4	0.2
France	17.3	12.1	5.2	44.0	27.2	12.5	1.7	4.8	28.9	19.7	8.9	3.3
Greece	17.6	13.7	3.9	32.5	14.9	13.6	1.1	2.9	45.4	25.3	17.9	0.5
Ireland	38.6	34.8	3.8	13.9	8.4	5.1	1.5	4.0	42.0	20.7	19.7	n.t.
Italy	36.2	26.8	9.4	33.3	23.4	6.6	0.5	2.5	28.0	15.2	10.5	-0.5
Japan	47.3	22.9	24.4	29.0	14.4	11.1	n.t.	10.9	12.6	n.t.	10.8	0.2
Luxembourg	41.7	24.4	17.3	25.4	13.6	10.4	n.t.	7.7	25.2	14.2	10.4	n.t.
Netherlands	27.9	20.5	7.3	42.5	16.9	19.0	n.t.	3.5	25.9	16.5	7.1	0.3
New Zealand	58.9	51.0	7.9	n.t.	n.t.	n.t.	2.2	6.4	31.6	17.9	12.9	0.9
Norway	30.7	25.1	5.6	28.4	17.3	7.3	n.t.	2.8	37.4	20.2	15.8	0.8
Portugal	n.t.	n.t.	n.t.	27.0	16.6	9.4	n.t.	1.9	48.1	20.4	26.6	23.0
Spain	28.0	21.5	6.5	35.7	27.2	5.9	n.t.	4.1	30.5	17.1	12.2	1.7
Sweden	43.9	38.8	5.2	25.1	24.3	n.t.	3.4	3.1	24.2	13.3	10.0	0.3
Turkey	34.2	23.8	10.5	15.1	8.7	5.5	n.t.	2.8	31.7	22.9	8.2	16.2
United Kingdom	37.5	26.6	10.8	18.5	9.5	8.5	n.t.	12.7	31.2	16.5	13.1	n.t.

n.t. — no tax

¹ These figures represent the percentage of all revenue derived from this tax. For example, in Australia, personal and corporation income tax revenues account for 56.5% of all government tax revenues.

² Includes Social Security contributions from self-employed individuals.

³ Includes use taxes and unallocable taxes on goods and services.

⁴ Includes taxes imposed solely on businesses and unallocable taxes.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1989*.

Table 5
OECD Tax Revenues, Percentage Distribution, by Government and Tax, 1988

	Total (millions U.S.)		Individual Income		Corporation Income		Social Security		Payroll		Property		Goods and Services		Other ¹	
	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³
OECD Totals	\$3,662,657	\$1,095,433	27.6%	31.6%	10.5%	11.6%	38.8%	0.1%	0.4%	0.6%	2.5%	26.0%	19.9%	28.3%	0.2%	1.9%
Federal Governments	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³	Federal²	State and Local³
Total	\$1,518,190	\$699,505	35.7%	30.0%	8.2%	6.7%	42.5%	<	0.2%	0.6%	0.7%	25.5%	12.6%	36.8%	0.1%	0.3%
Australia	64,730	16,188	57.4	n.t.	13.3	n.t.	n.t.	n.t.	1.3	23.3	0.6	46.4	27.4	30.2	n.t.	n.t.
Austria	41,892	11,387	17.9	39.3	3.0	4.1	40.7	3.0	5.8	5.6	1.8	5.2	29.5	41.2	1.2	1.6
Canada	93,833	75,558	41.5	30.7	10.1	6.7	23.9	n.t.	n.t.	n.t.	n.t.	20.9	23.1	38.9	1.4	2.8
Germany	307,561	137,675	16.9	56.7	2.9	10.8	54.7	n.t.	n.t.	n.t.	0.3	9.5	25.2	22.9	n.t.	0.1
Switzerland	37,091	22,570	13.6	68.0	3.3	11.9	51.5	n.t.	n.t.	n.t.	4.0	15.6	27.6	4.5	n.t.	n.t.
United States	973,084	436,127	41.2	20.3	9.7	5.4	43.0	n.t.	n.t.	n.t.	0.8	31.6	5.3	42.7	<	n.t.
Unitary Governments	National	Local	National	Local	National	Local	National	Local	National	Local	National	Local	National	Local	National	Local
Total	\$2,144,467	\$395,929	21.9%	34.6%	12.2%	20.2%	36.2%	0.1%	0.5%	0.4%	3.8%	26.8%	25.1%	13.2%	0.3%	4.7%
Belgium	64,967	3,429	30.8	62.3	6.6	14.5	35.7	7.2	n.t.	n.t.	2.6	n.t.	24.3	16.0	<	n.t.
Denmark	38,837	16,823	34.4	90.4	5.6	1.7	3.2	n.t.	0.4	n.t.	3.3	7.8	48.2	0.1	4.8	0.1
Finland	29,668	10,234	25.5	89.4	2.3	9.6	16.8	n.t.	n.t.	n.t.	4.5	0.9	50.6	<	0.2	n.t.
France	380,839	37,373	11.9	14.7	5.8	n.t.	48.7	n.t.	1.5	4.2	2.0	34.2	29.8	13.2	0.3	33.7
Greece	18,479	188	13.9	n.t.	4.0	n.t.	33.2	n.t.	0.6	52.1	3.0	n.t.	44.8	47.9	0.5	n.t.
Ireland	12,929	296	36.3	n.t.	3.9	n.t.	14.5	n.t.	1.5	n.t.	1.9	100.0	41.8	n.t.	n.t.	n.t.
Italy	300,475	5,418	27.2	16.3	9.4	10.9	34.1	n.t.	0.6	n.t.	2.5	n.t.	27.0	58.3	-0.8	14.6
Japan	669,114	234,358	20.9	28.5	21.5	32.5	39.1	n.t.	n.t.	n.t.	6.9	22.4	11.5	15.7	n.t.	1.0
Luxembourg	2,855	387	23.3	33.5	13.4	47.0	29.0	n.t.	n.t.	n.t.	8.3	3.7	26.1	15.8	n.t.	n.t.
Netherlands	106,060	2,367	21.3	n.t.	7.6	n.t.	44.0	n.t.	n.t.	n.t.	2.0	73.5	24.9	26.5	0.3	n.t.
New Zealand	14,983	869	54.0	n.t.	8.3	n.t.	0.0	n.t.	2.3	n.t.	1.5	92.4	33.0	7.6	0.9	n.t.
Norway	33,858	8,923	10.3	81.0	5.0	7.9	35.8	n.t.	n.t.	n.t.	1.5	7.6	47.1	0.5	0.2	3.0
Portugal	13,649	777	n.t.	n.t.	n.t.	n.t.	28.5	n.t.	n.t.	n.t.	0.7	23.7	49.0	32.2	21.9	44.1
Spain	99,437	12,821	22.5	15.0	6.9	3.7	40.6	n.t.	n.t.	n.t.	1.1	27.1	28.8	39.3	0.1	14.8
Sweden	72,833	27,703	15.6	99.6	7.2	0.0	34.6	n.t.	4.7	n.t.	4.3	n.t.	33.3	0.4	0.4	n.t.
Turkey	14,533	1,639	23.2	28.5	10.2	12.6	16.8	n.t.	n.t.	n.t.	2.7	3.4	31.0	38.0	16.0	17.5
United Kingdom	270,950	32,322	30.2	n.t.	12.3	n.t.	21.0	n.t.	n.t.	n.t.	2.5	100.0	34.1	n.t.	0.1	n.t.

n.t. — no tax

< rounds to zero

¹ Includes unclassified income taxes, unclassified business taxes, and unallocable taxes.² These figures represent the percentage of all federal revenue derived from this tax. For example, in Australia, 57.2% of all federal tax revenue is derived from the federal income tax.³ These figures represent the percentage of all state and local revenue derived from this tax. For example, in Canada, 30.7% of all state and local tax revenue is derived from the state and local income tax.Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1989*.

Economy and Population

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

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

The population numbers differ between Table 6 and Table 36. In Table 6, the U.S. population of 248.7 million in

1989 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 248.2 million in 1989.

Another series of special note is the estimates of Gross State Product (GSP) provided the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce. The counterpart of the nation's Gross Domestic Product (the gross market value of goods and services attributable to property and labor), GSP is often considered a superior measure of state fiscal capacity than either personal income or population. However, the series has been updated only through 1986.

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

Table 6
Selected National Indicators, Selected Years 1929-1990

Years	GNP ¹		Personal Income				GNP Implicit Price Deflator		Consumer Price ⁴		Population (thousands)
	Current (billions)	Constant ² (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
			Current (billions)	Constant ³ (1982 dollars)	Current	Constant ³ (1982 dollars)					
1929	\$103.9	\$709.6	\$84	\$492	\$692	\$4,037	14.6	-	17.1	-	121,767
1939	91.3	716.6	72	519	550	3,960	12.7	-1.4	13.9	-2.15	130,880
1949	260.4	1,109.0	206	865	1,383	5,801	23.5	6.4	23.8	5.53	149,188
1950	288.3	1,203.7	228	947	1,504	6,245	23.9	1.7	24.1	1.36	152,271
1951	333.4	1,328.2	257	987	1,662	6,398	25.1	5.0	26.0	7.88	154,878
1952	351.6	1,380.0	274	1,033	1,744	6,583	25.5	1.6	26.5	1.98	157,553
1953	371.6	1,435.3	291	1,088	1,821	6,819	25.9	1.6	26.7	0.75	160,184
1954	372.5	1,416.2	293	1,089	1,804	6,707	26.3	1.5	26.9	0.75	163,026
1955	405.9	1,494.9	314	1,172	1,901	7,094	27.2	3.4	26.8	-0.37	165,931
1956	428.2	1,525.6	337	1,240	2,005	7,370	28.1	3.3	27.2	1.49	168,903
1957	451.0	1,551.1	356	1,268	2,080	7,403	29.1	3.6	28.1	3.31	171,984
1958	456.8	1,539.2	367	1,270	2,108	7,294	29.7	2.1	28.9	2.85	174,882
1959	495.8	1,629.1	391	1,343	2,206	7,582	30.4	2.4	29.1	0.69	177,830
1960	515.3	1,665.3	409	1,383	2,265	7,652	30.9	1.6	29.6	1.72	180,671
1961	533.8	1,708.7	426	1,425	2,318	7,754	31.2	1.0	29.9	1.01	183,691
1962	574.6	1,799.4	453	1,501	2,429	8,043	31.9	2.2	30.2	1.00	186,538
1963	606.9	1,873.3	476	1,557	2,516	8,223	32.4	1.6	30.6	1.32	189,242
1964	649.8	1,973.3	510	1,646	2,658	8,575	32.9	1.5	31.0	1.31	191,889
1965	705.1	2,087.6	552	1,752	2,840	9,017	33.8	2.7	31.5	1.61	194,303
1966	772.0	2,208.3	601	1,854	3,056	9,432	35.0	3.6	32.4	2.86	196,560
1967	816.4	2,271.4	645	1,930	3,243	9,709	35.9	2.6	33.4	3.09	198,712
1968	892.7	2,365.6	707	2,032	3,523	10,123	37.7	5.0	34.8	4.19	200,706
1969	963.9	2,423.3	773	2,106	3,812	10,388	39.8	5.6	36.7	5.46	202,677
1970	1,015.5	2,416.2	832	2,144	4,056	10,453	42.0	5.5	38.8	5.72	205,052
1971	1,102.7	2,484.8	894	2,207	4,304	10,628	44.4	5.7	40.5	4.38	207,661
1972	1,212.8	2,608.5	982	2,348	4,676	11,187	46.5	4.7	41.8	3.21	209,896
1973	1,359.3	2,744.1	1,102	2,481	5,198	11,708	49.5	6.5	44.4	6.22	211,909
1974	1,472.8	2,729.3	1,210	2,455	5,657	11,475	54.0	9.1	49.3	11.04	213,854
1975	1,598.4	2,695.0	1,313	2,441	6,081	11,303	59.3	9.8	53.8	9.13	215,973
1976	1,782.8	2,826.7	1,451	2,551	6,655	11,696	63.1	6.4	56.9	5.76	218,035
1977	1,990.5	2,958.6	1,608	2,653	7,297	12,042	67.3	6.7	60.6	6.50	220,239
1978	2,249.7	3,115.2	1,812	2,780	8,143	12,486	72.2	7.3	65.2	7.59	222,585
1979	2,508.2	3,192.4	2,034	2,802	9,038	12,446	78.6	8.9	72.6	11.35	225,055

Table 6 (cont.)
Selected National Indicators, Selected Years 1929-1990

Years	GNP ¹		Personal Income				GNP Implicit Price Deflator		Consumer Price ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ² (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
			Current (billions)	Constant ³ (1982 dollars)	Current	Constant ³ (1982 dollars)					
1980	2,732.0	3,187.1	2,259	2,741	9,916	12,034	85.7	9.0	82.4	13.50	227,754
1981	3,052.6	3,248.8	2,521	2,773	10,954	12,050	94.0	9.7	90.9	10.32	230,138
1982	3,166.0	3,166.0	2,671	2,768	11,486	11,903	100.0	6.4	96.5	6.16	232,520
1983	3,405.7	3,279.1	2,839	2,850	12,089	12,138	103.9	3.9	99.6	3.21	234,799
1984	3,772.2	3,501.4	3,109	2,992	13,117	12,624	107.7	3.7	103.9	4.32	237,001
1985	4,014.9	3,618.7	3,325	3,090	13,896	12,914	110.9	3.0	107.6	3.56	239,279
1986	4,231.6	3,717.9	3,526	3,222	14,593	13,334	113.8	2.6	109.6	1.86	241,625
1987 ^f	4,515.6	3,845.3	3,766	3,315	15,440	13,591	117.4	3.4	113.6	2.6	243,942
1988 ^f	4,873.7	4,016.9	4,071	3,441	16,527	13,971	121.3	3.3	118.3	4.1	246,307
1989 ^f	5,200.8	4,117.7	4,384	3,536	17,624	14,213	126.3	4.1	124.0	4.8	248,762
1990 ^p	5,465.1	4,157.3	4,646	3,554	18,479	14,138	131.5	4.1	130.7	5.4	251,394

- represents zero

^p preliminary

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

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

² Deflated by GNP Implicit Price Deflator.

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

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

⁵ Population since 1940 includes military overseas.

Sources: *Economic Report of the President*, February 1991; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1991.

Table 7
State Population, Selected Years 1950-1989
(thousands)

Region and State	1950	1960	1967	1968	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987	1988	1989
United States¹	151,326	179,972	197,375	199,312	201,305	203,810	209,284	219,760	226,546	231,996	234,284	236,477	238,736	241,095	243,419	245,807	248,239
New England	9,315	10,532	11,562	11,637	11,735	11,870	12,082	12,240	12,349	12,434	12,494	12,577	12,663	12,742	12,843	12,935	13,046
Connecticut	2,007	2,544	2,935	2,964	3,000	3,037	3,069	3,086	3,108	3,128	3,143	3,157	3,175	3,193	3,212	3,233	3,239
Maine	914	975	1,004	994	992	997	1,034	1,104	1,125	1,139	1,147	1,157	1,165	1,172	1,186	1,205	1,222
Massachusetts	4,691	5,160	5,594	5,618	5,650	5,697	5,760	5,738	5,737	5,746	5,764	5,795	5,823	5,834	5,856	5,889	5,913
New Hampshire	533	609	697	709	724	742	781	870	921	948	959	978	998	1,027	1,056	1,085	1,107
Rhode Island	792	855	909	922	932	951	975	950	947	953	955	960	967	975	986	993	998
Vermont	378	389	423	430	437	446	463	492	511	520	526	530	535	541	547	557	567
Mideast	33,626	38,597	41,617	41,924	42,111	42,503	42,970	42,483	42,236	42,387	42,562	42,722	42,830	43,033	43,256	43,539	43,697
Delaware	318	449	525	534	540	551	573	592	594	600	606	614	622	633	648	660	673
District of Columbia ²	802	765	791	778	762	755	742	677	638	627	624	624	623	625	621	617	604
Maryland	2,343	3,113	3,757	3,815	3,868	3,940	4,073	4,170	4,217	4,272	4,299	4,347	4,391	4,461	4,536	4,622	4,694
New Jersey	4,835	6,103	6,928	7,005	7,095	7,189	7,335	7,337	7,365	7,430	7,468	7,518	7,568	7,625	7,674	7,721	7,736
New York	14,830	16,838	17,935	18,051	18,105	18,259	18,339	17,813	17,558	17,575	17,670	17,727	17,762	17,795	17,835	17,909	17,950
Pennsylvania	10,498	11,329	11,681	11,741	11,741	11,809	11,908	11,894	11,864	11,883	11,895	11,892	11,864	11,894	11,942	12,001	12,040
Great Lakes	30,400	36,290	39,347	39,645	39,904	40,307	40,832	41,381	41,683	41,607	41,511	41,582	41,643	41,724	41,942	42,120	42,298
Illinois	8,712	10,086	10,947	10,995	11,039	11,118	11,252	11,386	11,427	11,481	11,493	11,525	11,538	11,551	11,584	11,614	11,658
Indiana	3,934	4,674	5,053	5,093	5,143	5,202	5,302	5,426	5,490	5,484	5,475	5,492	5,500	5,503	5,530	5,556	5,593
Michigan	6,372	7,834	8,630	8,696	8,781	8,895	9,029	9,171	9,262	9,118	9,054	9,060	9,085	9,139	9,205	9,240	9,273
Ohio	7,947	9,734	10,414	10,516	10,563	10,666	10,747	10,771	10,798	10,777	10,741	10,742	10,745	10,748	10,816	10,855	10,907
Wisconsin	3,435	3,962	4,303	4,345	4,378	4,426	4,502	4,627	4,706	4,747	4,748	4,763	4,775	4,783	4,807	4,855	4,867
Plains	14,062	15,424	15,942	16,050	16,202	16,351	16,572	16,982	17,185	17,351	17,419	17,509	17,550	17,571	17,623	17,759	17,851
Iowa	2,621	2,756	2,793	2,803	2,805	2,829	2,860	2,914	2,914	2,908	2,905	2,904	2,880	2,850	2,823	2,834	2,840
Kansas	1,905	2,183	21,197	2,216	2,236	2,249	2,256	2,321	2,364	2,410	2,428	2,441	2,449	2,459	2,475	2,495	2,513
Minnesota	2,982	3,425	3,659	3,703	3,758	3,814	3,870	3,989	4,076	4,133	4,145	4,163	4,190	4,213	4,244	4,307	4,353
Missouri	3,955	4,326	4,539	4,568	4,640	4,684	4,759	4,863	4,917	4,943	4,965	5,004	5,034	5,064	5,107	5,141	5,159
Nebraska	1,326	1,417	1,457	1,467	1,474	1,489	1,519	1,557	1,570	1,590	1,596	1,605	1,604	1,598	1,594	1,602	1,611
North Dakota	620	634	626	624	621	619	631	650	653	672	681	687	685	679	671	667	660
South Dakota	653	683	671	669	668	667	677	688	691	695	699	705	708	708	709	713	715
Southeast	33,792	38,885	42,611	43,042	43,440	43,986	46,020	50,314	52,669	54,381	55,065	55,797	56,548	57,288	58,028	58,674	59,339
Alabama	3,062	3,274	3,458	3,446	3,440	3,450	3,539	3,780	3,894	3,944	3,963	3,991	4,020	4,050	4,084	4,102	4,118
Arkansas	1,910	1,789	1,901	1,902	1,913	1,930	2,019	2,209	2,286	2,308	2,326	2,346	2,359	2,371	2,388	2,395	2,406
Florida	2,771	5,004	6,242	6,433	6,641	6,851	7,511	8,856	9,746	10,475	10,758	11,053	11,373	11,694	12,022	12,335	12,671
Georgia	3,445	3,956	4,408	4,482	4,551	4,604	4,809	5,220	5,463	5,654	5,735	5,843	5,973	6,100	6,227	6,342	6,436
Kentucky	2,945	3,041	3,172	3,195	3,198	3,231	3,336	3,574	3,661	3,695	3,715	3,723	3,728	3,726	3,723	3,727	3,727
Louisiana	2,684	3,260	3,581	3,603	3,619	3,654	3,762	4,014	4,206	4,383	4,441	4,462	4,485	4,499	4,448	4,408	4,382

Table 7 (cont.)
State Population, Selected Years 1950-1989
(thousands)

State	1950	1960	1967	1968	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987	1988	1989
Southeast (cont.)																	
Mississippi	2,179	2,182	2,228	2,219	2,220	2,217	2,307	2,459	2,521	2,567	2,583	2,599	2,613	2,624	2,624	2,620	2,621
North Carolina	4,062	4,573	4,952	5,004	5,031	5,101	5,301	5,686	5,882	6,019	6,080	6,169	6,260	6,331	6,419	6,489	6,571
South Carolina	2,117	2,392	2,533	2,559	2,570	2,600	2,719	2,992	3,122	3,220	3,253	3,296	3,334	3,381	3,426	3,470	3,512
Tennessee	3,292	3,575	3,859	3,878	3,897	3,937	4,095	4,423	4,591	4,666	4,690	4,728	4,766	4,800	4,855	4,895	4,940
Virginia	3,319	3,986	4,508	4,558	4,614	4,667	4,824	5,193	5,347	5,488	5,558	5,635	5,701	5,795	5,914	6,015	6,098
West Virginia	2,006	1,853	1,769	1,763	1,746	1,744	1,798	1,908	1,950	1,962	1,963	1,952	1,936	1,917	1,898	1,876	1,857
Southwest	11,375	14,235	15,734	15,998	16,328	16,630	17,505	19,704	21,275	22,854	23,495	23,878	24,316	24,753	24,936	25,079	25,299
Arizona	750	1,321	1,646	1,682	1,737	1,795	2,008	2,425	2,718	2,884	2,958	3,047	3,161	3,279	3,400	3,489	3,556
New Mexico	681	954	1,000	994	1,011	1,023	1,079	1,216	1,303	1,369	1,402	1,427	1,450	1,479	1,496	1,507	1,528
Oklahoma	2,233	2,336	2,489	2,503	2,535	2,568	2,659	2,870	3,025	3,223	3,317	3,321	3,316	3,306	3,259	3,242	3,224
Texas	7,711	9,624	10,599	10,819	11,045	11,244	11,759	13,193	14,229	15,378	15,818	16,083	16,389	16,689	16,781	16,841	16,991
Rocky Mountain	3,485	4,350	4,783	4,868	4,943	5,024	4,234	6,082	6,552	6,924	7,063	7,147	7,216	7,256	7,272	7,278	7,319
Colorado	1,325	1,769	2,053	2,120	2,166	2,210	2,405	2,696	2,890	3,072	3,148	3,189	3,233	3,266	3,293	3,301	3,317
Idaho	589	671	688	695	707	717	763	883	944	978	988	999	1,004	1,002	1,000	1,003	1,014
Montana	591	679	701	700	694	697	719	770	787	805	816	823	825	817	809	805	806
Utah	689	900	1,019	1,029	1,047	1,066	1,135	1,320	1,461	1,559	1,595	1,623	1,644	1,664	1,680	1,690	1,707
Wyoming	291	331	322	324	329	334	347	413	470	510	516	513	510	507	490	479	475
Far West³	14,646	20,788	24,778	25,132	25,596	26,025	26,777	29,253	31,233	32,613	33,171	33,724	34,393	35,133	35,924	36,783	37,755
California	10,586	15,870	19,176	19,394	19,711	20,023	20,585	22,352	23,668	24,786	25,309	25,780	26,358	27,001	27,653	28,314	29,063
Nevada	160	291	449	464	480	494	547	678	800	877	895	916	940	967	1,006	1,054	1,111
Oregon	1,521	1,772	1,979	2,004	2,062	2,092	2,197	2,447	2,633	2,671	2,663	2,679	2,689	2,702	2,723	2,767	2,820
Washington	2,379	2,855	3,174	3,270	3,343	3,416	3,448	3,776	4,132	4,279	4,304	4,349	4,406	4,463	4,542	4,648	4,761
Alaska	129	229	278	285	296	305	324	403	402	446	483	505	522	532	524	524	527
Hawaii	500	642	723	734	750	775	828	918	965	998	1,019	1,036	1,051	1,065	1,082	1,098	1,112

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

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1989, *Estimates of the Population of the States [various years]*.

Table 8
State Population, Percentage Change, Selected Years 1950-1989

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1989	1950-1960	1960-1970	1970-1980	1980-1989	1950-1989
United States¹	151,326	179,972	203,810	226,546	248,239	1.7%	1.3%	1.1%	1.0%	1.3%
New England	9,315	10,532	11,870	12,349	13,046	1.2	1.2	0.4	0.6	0.9
Connecticut	2,007	2,544	3,037	3,108	3,239	2.4	1.8	0.2	0.5	1.2
Maine	914	975	997	1,125	1,222	0.6	0.2	1.2	0.9	0.7
Massachusetts	4,691	5,160	5,697	5,737	5,913	1.0	1.0	0.1	0.3	0.6
New Hampshire	533	609	742	921	1,107	1.3	2.0	2.2	2.1	1.9
Rhode Island	792	855	951	947	998	0.8	1.1	-0.0	0.6	0.6
Vermont	378	389	446	511	567	0.3	1.4	1.4	1.2	1.0
Mideast	33,626	38,597	42,503	42,236	43,093	1.4	1.0	-0.1	0.2	0.6
Delaware	318	449	551	594	673	3.5	2.1	0.8	1.4	1.9
District of Columbia ²	802	765	755	638	604	-0.5	-0.1	-1.7	-0.6	-0.7
Maryland	2,343	3,113	3,940	4,217	4,694	2.9	2.4	0.7	1.2	1.8
New Jersey	4,835	6,103	7,189	7,365	7,736	2.4	1.7	0.2	0.5	1.2
New York	14,830	16,838	18,259	17,558	17,950	1.3	0.8	-0.4	0.2	0.5
Pennsylvania	10,498	11,329	11,809	11,864	12,040	0.8	0.4	0.0	0.2	0.4
Great Lakes	30,400	36,290	40,307	41,683	42,298	1.8	1.1	0.3	0.2	0.9
Illinois	8,712	10,086	11,118	11,427	11,658	1.5	1.0	0.3	0.2	0.7
Indiana	3,934	4,674	5,202	5,490	5,593	1.7	1.1	0.5	0.2	0.9
Michigan	6,372	7,834	8,895	9,262	9,273	2.1	1.3	0.4	0.0	1.0
Ohio	7,947	9,734	10,666	10,798	10,907	2.0	0.9	0.1	0.1	0.8
Wisconsin	3,435	3,962	4,426	4,706	4,867	1.4	1.1	0.6	0.4	0.9
Plains	14,062	15,424	16,351	17,185	17,851	0.9	0.6	0.5	0.4	0.6
Iowa	2,621	2,756	2,829	2,914	2,840	0.5	0.3	0.3	-0.4	0.2
Kansas	1,905	2,183	2,249	2,364	2,513	1.4	0.3	0.5	0.7	0.7
Minnesota	2,982	3,425	3,814	4,076	4,353	1.4	1.1	0.7	0.7	1.0
Missouri	3,955	4,326	4,684	4,917	5,159	0.9	0.8	0.5	0.5	0.7
Nebraska	1,326	1,417	1,489	1,570	1,611	0.7	0.5	0.5	0.3	0.5
North Dakota	620	634	619	653	660	0.2	-0.2	0.5	0.1	0.2
South Dakota	653	683	667	691	715	0.5	-0.2	0.4	0.4	0.2
Southeast	33,792	38,885	43,986	52,669	59,339	1.4	1.2	1.8	1.3	1.5
Alabama	3,062	3,274	3,450	3,894	4,118	0.7	0.5	1.2	0.6	0.8
Arkansas	1,910	1,789	1,930	2,286	2,406	-0.7	0.8	1.7	0.6	0.6
Florida	2,771	5,004	6,851	9,746	12,671	6.1	3.2	3.6	3.0	4.0
Georgia	3,445	3,956	4,604	5,463	6,436	1.4	1.5	1.7	1.8	1.6
Kentucky	2,945	3,041	3,231	3,661	3,727	0.3	0.6	1.3	0.2	0.6
Louisiana	2,684	3,260	3,654	4,206	4,382	2.0	1.1	1.4	0.5	1.3

Table 8 (cont.)
State Population, Percentage Change, Selected Years 1950-1989

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1989	1950-1960	1960-1970	1970-1980	1980-1989	1950-1989
Southeast (cont.)										
Mississippi	2,179	2,182	2,217	2,521	2,621	0.0	0.2	1.3	0.4	0.5
North Carolina	4,062	4,573	5,101	5,882	6,571	1.2	1.1	1.4	1.2	1.2
South Carolina	2,117	2,392	2,600	3,122	3,512	1.2	0.8	1.8	1.3	1.3
Tennessee	3,292	3,575	3,937	4,591	4,940	0.8	1.0	1.5	0.8	1.0
Virginia	3,319	3,986	4,667	5,347	6,098	1.8	1.6	1.4	1.5	1.6
West Virginia	2,006	1,853	1,744	1,950	1,857	-0.8	-0.6	1.1	-0.5	-0.2
Southwest										
Arizona	750	1,321	1,795	2,718	3,556	5.8	3.1	4.2	3.0	4.1
New Mexico	681	954	1,023	1,303	1,528	3.4	0.7	2.4	1.8	2.1
Oklahoma	2,233	2,336	2,568	3,025	3,224	0.5	1.0	1.7	0.7	0.9
Texas	7,711	9,624	11,244	14,229	16,991	2.2	1.6	2.4	2.0	2.0
Rocky Mountain										
Colorado	1,325	1,769	2,210	2,890	3,317	2.9	2.3	2.7	1.5	2.4
Idaho	589	671	717	944	1,014	1.3	0.7	2.8	0.8	1.4
Montana	591	679	697	787	806	1.4	0.3	1.2	0.3	0.8
Utah	689	900	1,066	1,461	1,707	2.7	1.7	3.2	1.7	2.4
Wyoming	291	331	334	470	475	1.3	0.1	3.5	0.1	1.3
Far West³										
California	10,586	15,870	20,023	23,668	29,063	4.1	2.4	1.7	2.3	2.6
Nevada	160	291	494	800	1,111	6.2	5.4	4.9	3.7	5.1
Oregon	1,521	1,772	2,092	2,633	2,820	1.5	1.7	2.3	0.8	1.6
Washington	2,379	2,855	3,416	4,132	4,761	1.8	1.8	1.9	1.6	1.8
Alaska	129	229	305	402	527	5.9	2.9	2.8	3.1	3.7
Hawaii	500	642	775	965	1,112	2.5	1.9	2.2	1.6	2.1

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

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1989, *Estimates of the Population of the States [various years]*. Data exclude military overseas.

Table 9
Gross State Product, Selected Years 1967-1986¹
(millions)

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

Table 9 (cont.)
Gross State Product, Selected Years 1967-1986¹
(millions)

State	1967	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Southeast (cont.)											
Mississippi	\$5,602	\$15,786	\$17,959	\$20,178	\$21,470	\$24,545	\$25,537	\$26,610	\$29,637	\$30,819	\$31,830
North Carolina	17,124	43,754	49,737	54,532	58,876	65,940	69,128	77,669	87,748	93,821	100,961
South Carolina	7,468	19,709	22,391	25,102	27,275	30,788	31,940	35,224	39,581	41,832	44,727
Tennessee	12,436	33,196	38,289	42,235	45,018	49,881	51,967	56,319	63,207	67,560	72,328
Virginia	15,229	42,880	48,434	53,415	58,634	65,816	70,375	78,506	87,599	95,369	104,155
West Virginia	5,830	14,477	16,172	17,722	19,197	20,702	21,370	21,619	22,885	23,541	24,096
Southwest	58,475	184,656	213,676	248,640	289,160	341,229	356,834	370,289	405,423	430,934	430,180
Arizona	5,600	18,996	22,648	26,888	29,931	33,066	33,603	37,631	43,442	48,589	53,253
New Mexico	3,350	9,982	11,690	13,816	16,442	19,399	20,023	20,910	22,665	23,887	23,603
Oklahoma	8,367	23,587	27,240	32,067	37,739	45,225	48,700	47,592	50,077	50,842	49,814
Texas	41,158	132,091	152,098	175,869	205,047	243,539	254,508	264,156	289,239	307,615	303,510
Rocky Mountain	17,811	53,543	63,370	72,899	82,837	93,558	97,639	102,720	111,605	117,232	120,192
Colorado	7,861	24,772	28,941	33,435	37,620	42,099	45,252	48,462	53,373	56,713	59,177
Idaho	2,402	6,914	8,202	8,957	9,670	10,384	10,432	11,346	12,299	13,027	13,170
Montana	2,482	6,317	7,576	8,576	9,525	10,831	11,007	11,381	11,726	11,543	12,163
Utah	3,479	10,122	11,861	13,498	15,121	17,007	17,892	19,381	21,739	23,172	24,008
Wyoming	1,586	5,417	6,790	8,434	10,900	13,238	13,056	12,150	12,468	12,777	11,673
Far West²	112,487	291,722	336,489	380,514	418,715	455,110	474,230	518,193	577,453	625,446	672,204
California	88,653	227,590	260,296	293,600	325,171	354,905	372,541	408,216	456,874	496,850	533,816
Nevada	2,152	7,118	8,805	10,394	11,970	13,387	13,796	14,890	16,350	17,918	19,426
Oregon	7,869	21,842	25,519	28,656	30,219	31,578	31,148	33,526	36,882	38,922	41,278
Washington	13,814	35,172	41,869	47,865	51,354	55,240	56,745	61,561	67,347	71,756	77,683
Alaska	1,470	7,370	7,997	8,929	12,860	18,723	19,648	20,084	20,802	21,237	19,575
Hawaii	3,066	9,037	10,119	11,431	13,076	13,398	14,259	15,533	16,724	17,994	19,320

¹ Data will be updated for 1987 and 1988 by the Bureau of Economic Analysis in late 1991.

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

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

Table 10
State Personal Income, Selected Years 1967-1990
(millions)

Region and State	1967	1977	1980	1981	1982	1983	1984	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990 ^p
United States	\$623,757	\$1,602,863	\$2,254,076	\$2,514,231	\$2,663,432	\$2,834,385	\$3,101,163	\$3,317,545	\$3,519,364	\$3,754,577	\$4,058,181	\$4,367,401	\$4,647,055
New England	40,262	92,633	130,367	145,166	156,305	169,145	187,447	201,986	218,577	239,582	263,583	281,781	292,480
Connecticut	12,050	26,449	37,685	42,016	45,237	48,630	53,893	57,892	62,300	68,401	75,255	80,333	83,355
Maine	2,578	6,704	9,266	10,230	10,902	11,781	12,915	13,856	15,036	16,622	18,322	20,066	21,120
Massachusetts	19,364	43,840	60,945	67,818	73,266	79,425	88,260	94,957	102,800	112,127	123,447	131,473	136,226
New Hampshire	2,141	60,006	9,048	10,165	10,990	12,260	13,752	15,340	17,039	19,062	21,103	22,486	23,060
Rhode Island	2,934	6,606	9,028	9,990	10,643	11,458	12,505	13,320	14,255	15,444	16,876	18,070	18,906
Vermont	1,195	3,027	4,396	4,948	5,267	5,591	6,122	6,621	7,148	7,824	8,580	9,354	9,812
Mideast	148,213	335,308	450,741	499,680	533,797	570,631	621,851	664,784	707,565	760,967	829,966	891,442	942,762
Delaware	1,940	4,606	6,094	6,631	7,198	7,714	8,391	9,106	9,749	10,616	11,587	12,611	13,349
District of Columbia ¹	3,053	6,599	7,828	8,627	9,210	9,599	10,392	11,105	11,423	12,141	13,363	13,973	14,675
Maryland	12,736	33,155	45,685	50,954	54,411	58,647	64,544	70,154	75,685	82,683	90,633	98,159	104,543
New Jersey	26,183	61,290	85,414	95,189	103,773	112,510	123,602	133,333	143,110	155,737	171,763	183,622	193,008
New York	67,640	142,464	188,275	209,179	223,261	239,979	263,537	280,266	297,901	319,229	347,942	373,682	395,336
Pennsylvania	36,661	87,194	117,445	129,100	135,945	142,183	151,386	160,820	169,697	180,559	194,678	209,393	221,850
Great Lakes	132,024	317,580	420,332	456,725	469,844	493,266	539,149	570,427	602,457	636,335	682,067	730,969	771,256
Illinois	40,694	94,584	124,015	137,093	141,841	147,786	161,426	169,968	178,528	189,659	204,693	220,021	232,071
Indiana	15,708	38,460	50,790	55,461	56,447	59,036	65,015	68,338	72,415	76,907	82,239	88,499	93,494
Michigan	28,967	72,033	94,084	100,094	101,228	107,437	118,047	127,250	136,040	142,377	151,995	162,610	170,534
Ohio	33,525	79,070	105,034	114,008	117,766	123,972	134,761	141,972	148,975	157,250	168,343	179,381	189,537
Wisconsin	13,130	33,432	46,409	50,070	52,562	55,035	59,900	62,900	66,498	70,142	74,797	80,457	85,620
Plains	47,665	120,075	164,085	184,409	192,722	200,485	220,093	232,842	244,889	257,071	271,663	291,915	311,915
Iowa	8,507	20,949	27,811	31,503	31,569	31,790	34,763	36,217	37,739	39,149	41,018	44,537	47,897
Kansas	6,632	16,841	23,544	26,774	28,459	29,471	31,789	33,819	35,596	37,046	39,178	41,511	44,562
Minnesota	11,259	29,600	41,100	45,308	47,734	50,027	55,824	59,278	62,774	66,670	71,014	76,802	81,948
Missouri	13,576	33,563	45,764	50,886	53,723	57,091	62,525	66,729	70,490	74,561	79,476	84,864	89,535
Nebraska	4,332	10,810	14,586	16,843	17,576	17,987	19,778	20,808	21,583	22,331	23,564	25,272	27,182
North Dakota	1,653	4,067	5,589	6,692	7,070	7,361	7,930	8,182	8,386	8,527	8,329	9,037	9,745
South Dakota	1,705	4,246	5,680	6,402	6,590	6,760	7,483	7,811	8,321	8,787	9,084	9,893	11,047
Southeast	106,263	309,968	448,722	505,212	537,110	577,331	634,235	681,056	728,365	782,708	848,796	914,325	976,004
Alabama	7,742	21,606	30,064	33,243	34,851	37,093	40,349	43,026	46,003	48,959	52,772	56,287	59,907
Arkansas	4,147	12,377	17,106	19,169	19,855	21,158	23,309	24,838	26,052	27,235	29,195	31,261	33,423
Florida	17,583	61,398	96,082	110,295	118,530	130,641	143,926	158,411	171,116	187,065	204,479	224,410	240,459
Georgia	11,435	32,071	45,812	51,830	55,787	61,211	68,920	75,394	82,409	89,194	96,823	103,339	109,765
Kentucky	7,665	21,397	29,388	32,572	34,281	35,340	38,732	40,102	41,956	44,589	47,934	51,513	55,019
Louisiana	8,911	24,291	36,695	42,234	44,863	46,456	48,798	50,679	50,659	50,886	54,006	56,636	60,730

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

Region and State	1967	1977	1980	1981	1982	1983	1984	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990 ^p
Southeast (cont.)													
Mississippi	\$4,370	\$12,713	\$17,503	\$19,514	\$20,551	\$21,431	\$23,159	\$24,174	\$25,402	\$26,903	\$29,073	\$30,942	\$32,770
North Carolina	12,299	33,661	47,177	52,907	55,867	60,722	67,851	72,987	78,788	85,212	92,886	100,418	107,403
South Carolina	5,786	16,626	23,792	26,685	28,048	30,329	33,476	35,780	38,339	41,356	44,924	47,905	52,646
Tennessee	9,283	26,177	36,945	40,837	42,969	45,745	50,360	53,637	57,850	62,740	68,203	72,757	77,052
Virginia	12,858	36,436	52,701	59,214	63,837	69,310	76,452	82,523	89,589	97,754	106,619	115,762	122,178
West Virginia	4,183	11,255	14,456	16,711	17,671	17,895	18,902	19,504	20,202	20,814	21,882	23,006	24,655
Southwest	42,821	133,428	204,870	237,775	259,155	272,359	296,109	318,147	327,232	337,859	359,843	385,742	414,547
Arizona	4,422	15,622	25,087	28,333	29,756	32,750	36,800	40,963	44,769	48,813	52,370	56,353	59,732
New Mexico	2,424	7,311	10,707	12,061	13,012	13,796	14,979	16,238	16,890	17,761	18,789	20,165	21,556
Oklahoma	6,529	18,607	28,587	33,184	36,713	36,925	38,824	40,235	40,596	40,820	43,032	45,614	48,581
Texas	29,437	91,887	140,489	164,197	179,673	188,888	205,505	220,711	224,977	230,464	245,652	263,610	284,678
Rocky Mountain	13,637	41,938	63,096	71,407	76,356	80,934	86,932	91,522	95,051	98,934	104,688	112,678	120,953
Colorado	6,269	20,120	30,836	35,403	38,822	41,542	44,947	47,511	49,420	51,455	54,231	58,077	61,916
Idaho	1,814	5,672	8,128	8,942	9,079	9,778	10,357	10,869	11,198	11,841	12,750	13,953	15,262
Montana	1,918	4,952	7,040	7,861	8,118	8,504	8,922	9,092	9,588	9,986	10,427	11,392	12,074
Utah	2,655	7,988	11,711	13,105	14,091	14,998	16,426	17,512	18,391	19,373	20,688	22,353	24,263
Wyoming	981	3,206	5,382	6,095	6,246	6,112	6,280	6,537	6,454	6,279	6,592	6,903	7,438
Far West²	89,410	240,022	355,984	396,348	418,672	448,600	492,579	532,392	569,801	614,864	669,153	726,816	782,722
California	70,735	187,134	276,110	308,730	328,033	352,438	389,183	422,608	453,110	490,104	533,116	576,433	618,850
Nevada	1,576	5,652	9,250	10,464	10,956	11,600	12,678	13,801	14,932	16,476	18,563	21,087	23,335
Oregon	6,104	18,079	26,055	27,884	28,263	30,010	32,302	33,951	35,479	37,731	41,175	45,129	48,762
Washington	10,955	29,157	44,569	49,269	51,420	54,552	58,416	62,032	66,280	70,563	76,299	84,167	91,774
Alaska	1,029	4,701	5,599	6,456	7,739	8,758	9,140	9,802	9,820	9,561	10,010	11,254	11,969
Hawaii	2,434	7,210	10,279	11,052	11,732	12,875	13,628	14,589	15,607	16,798	18,412	20,477	22,446

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

^p preliminary

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*—1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1990, April 1991.

Table 11
State Personal Income, Percentage Change, Selected Years 1967-1990

Region and State	Personal Income (millions)				Average Annual Percentage Change		
	1967	1977	1987 ^r	1990 ^p	1967-1977	1977-1987 ^r	1967-1990 ^p
United States	\$623,757	\$1,602,863	\$3,754,577	\$4,647,055	9.9%	8.9%	9.1%
New England	40,262	92,633	239,582	292,480	8.7	10.0	9.0
Connecticut	12,050	26,449	68,401	83,355	8.2	10.0	8.8
Maine	2,578	6,704	16,622	21,120	10.0	9.5	9.6
Massachusetts	19,364	43,840	112,127	136,226	8.5	9.8	8.9
New Hampshire	2,141	6,006	19,062	23,060	10.9	12.2	10.9
Rhode Island	2,934	6,606	15,444	18,906	8.5	8.9	8.4
Vermont	1,195	3,027	7,824	9,812	9.7	10.0	9.6
Mideast	148,213	335,308	760,967	942,762	8.5	8.5	8.3
Delaware	1,940	4,606	10,616	13,349	9.0	8.7	8.7
District of Columbia ¹	3,053	6,599	12,141	14,675	8.0	6.3	7.1
Maryland	12,736	33,155	82,683	104,543	10.0	9.6	9.6
New Jersey	26,183	61,290	155,737	193,008	8.9	9.8	9.1
New York	67,640	142,464	319,229	395,336	7.7	8.4	8.0
Pennsylvania	36,661	87,194	180,559	221,850	9.1	7.6	8.1
Great Lakes	132,024	317,580	636,335	771,256	9.2	7.2	8.0
Illinois	40,694	94,584	189,659	232,071	8.8	7.2	7.9
Indiana	15,708	38,460	76,907	93,494	9.4	7.2	8.1
Michigan	28,967	72,033	142,377	170,534	9.5	7.1	8.0
Ohio	33,525	79,070	157,250	189,537	9.0	7.1	7.8
Wisconsin	13,130	33,432	70,142	85,620	9.8	7.7	8.5
Plains	47,665	120,075	257,071	311,915	9.7	7.9	8.5
Iowa	8,507	20,949	39,149	47,897	9.4	6.5	7.8
Kansas	6,632	16,841	37,046	44,562	9.8	8.2	8.6
Minnesota	11,259	29,600	66,670	81,948	10.1	8.5	9.0
Missouri	13,576	33,563	74,561	89,535	9.5	8.3	8.5
Nebraska	4,332	10,810	22,331	27,182	9.6	7.5	8.3
North Dakota	1,653	4,067	8,527	9,745	9.4	7.7	8.0
South Dakota	1,705	4,246	8,787	11,047	9.6	7.5	8.5
Southeast	106,263	309,968	782,708	976,004	11.3	9.7	10.1
Alabama	7,742	21,606	48,959	59,907	10.8	8.5	9.3
Arkansas	4,147	12,377	27,235	33,423	11.6	8.2	9.5
Florida	17,583	61,398	187,065	240,459	13.3	11.8	12.0
Georgia	11,435	32,071	89,194	109,765	10.9	10.8	10.3
Kentucky	7,665	21,397	44,589	55,019	10.8	7.6	8.9
Louisiana	8,911	24,291	50,886	60,730	10.5	7.7	8.7

Table 11 (cont.)
State Personal Income, Percentage Change, Selected Years 1967-1990

Region and State	Personal Income (millions)				Average Annual Percentage Change		
	1967	1977	1987 ^f	1990 ^p	1967-1977	1977-1987 ^f	1967-1990 ^p
Southeast (cont.)							
Mississippi	\$4,370	\$12,713	\$26,903	\$32,770	11.3%	7.8%	9.2%
North Carolina	12,299	33,661	85,212	107,403	10.6	9.7	9.9
South Carolina	5,786	16,626	41,356	52,646	11.1	9.5	10.1
Tennessee	9,283	26,177	62,740	77,052	10.9	8.0	9.6
Virginia	12,858	36,436	97,754	122,178	11.0	10.4	10.3
West Virginia	4,183	11,255	20,814	24,655	10.4	6.3	8.0
Southwest	42,821	133,428	337,859	414,547	12.0	9.7	10.4
Arizona	4,422	15,622	48,813	59,732	13.5	12.1	12.0
New Mexico	2,424	7,311	17,761	21,556	11.7	9.3	10.0
Oklahoma	6,529	18,607	40,820	48,581	11.0	8.2	9.1
Texas	29,437	91,887	230,464	284,678	12.1	9.6	10.4
Rocky Mountain	13,637	41,938	98,934	120,953	11.9	9.0	10.0
Colorado	6,269	20,120	51,455	61,916	12.4	9.8	10.5
Idaho	1,814	5,672	11,841	15,262	12.1	7.6	9.7
Montana	1,918	4,952	9,986	12,074	9.9	7.3	8.3
Utah	2,655	7,988	19,373	24,263	11.6	9.3	10.1
Wyoming	981	3,206	6,279	7,438	12.6	7.0	9.2
Far West²	89,410	240,022	614,864	782,722	10.4	9.9	9.9
California	70,735	187,134	490,104	618,850	10.2	10.1	9.9
Nevada	1,576	5,652	16,476	23,335	13.6	11.3	12.4
Oregon	6,104	18,079	37,731	48,762	11.5	7.6	9.5
Washington	10,955	29,157	70,563	91,774	10.3	9.2	9.7
Alaska	1,029	4,701	9,561	11,969	16.4	7.4	11.3
Hawaii	2,434	7,210	16,798	22,446	11.5	8.8	10.1

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

^p preliminary

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* — 1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1990, April 1991.

Table 12
State Personal Income, Per Capita, Selected Years 1967-1990

Region and State ¹	1967	1977	1979	1980	1981	1982	1983	1984	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990 ^p
United States	\$3,161	\$7,294	\$9,033	\$9,919	\$10,949	\$11,480	\$12,098	\$13,114	\$13,896	\$14,597	\$15,424	\$16,511	\$17,594	\$18,685
New England	3,482	7,557	9,376	10,542	11,701	12,570	13,536	14,900	15,950	17,154	18,643	20,330	21,598	22,146
Connecticut	4,106	8,563	10,724	12,110	13,487	14,461	15,454	17,055	18,227	19,505	21,293	23,283	24,805	25,358
Maine	2,568	6,065	7,354	8,224	9,025	9,588	10,286	11,167	11,903	12,834	14,012	15,193	16,417	17,200
Massachusetts	3,462	7,632	9,444	10,612	11,779	12,749	13,779	15,230	16,305	17,618	19,147	20,958	22,234	22,642
New Hampshire	3,071	6,889	8,720	9,789	10,901	11,590	12,785	14,060	15,367	16,591	18,041	19,441	20,308	20,789
Rhode Island	3,227	6,917	8,444	9,516	10,500	11,167	11,999	13,025	13,779	14,626	15,656	16,989	18,101	18,841
Vermont	2,826	6,151	7,786	8,578	9,562	10,106	10,623	11,535	12,373	13,233	14,292	15,374	16,496	17,436
Mideast	3,561	7,881	9,584	10,662	11,797	12,590	13,404	14,554	15,516	16,434	17,589	19,069	20,401	21,595
Delaware	3,695	7,743	9,181	10,241	11,265	11,952	12,645	13,583	14,547	15,307	16,385	17,544	18,742	20,039
District of Columbia ²	3,860	9,679	11,299	12,279	13,615	14,697	15,361	16,650	17,811	18,268	19,531	21,784	23,131	24,181
Maryland	3,390	7,904	9,672	10,809	11,945	12,730	13,637	14,841	15,970	16,958	18,223	19,594	20,912	21,864
New Jersey	3,779	8,348	10,277	11,579	12,954	13,964	15,064	16,442	17,618	18,767	20,292	22,256	23,736	24,968
New York	3,771	7,981	9,621	10,718	11,854	12,701	13,580	14,866	15,773	16,730	17,896	19,428	20,818	21,975
Pennsylvania	3,138	7,338	8,995	9,893	10,868	11,438	11,953	12,730	13,554	14,264	15,118	16,225	17,392	18,672
Great Lakes	3,355	7,680	9,384	10,079	10,945	11,297	11,883	12,964	13,694	14,433	15,178	16,198	17,282	18,359
Illinois	3,717	8,292	10,090	10,840	11,943	12,353	12,858	14,007	14,730	15,452	16,371	17,626	18,873	20,303
Indiana	3,109	7,116	8,692	9,248	10,054	10,291	10,782	11,838	12,424	13,158	13,905	14,794	15,824	16,864
Michigan	3,357	7,866	9,575	10,165	10,865	11,100	11,866	13,030	14,001	14,879	15,466	16,450	17,535	18,346
Ohio	3,219	7,341	8,958	9,723	10,556	10,931	11,520	12,512	13,176	13,821	14,538	15,494	16,446	17,473
Wisconsin	3,051	7,247	9,073	9,846	10,600	11,111	11,650	12,638	13,234	13,964	14,657	15,481	16,532	17,506
Plains	2,990	7,084	8,924	9,533	10,670	11,108	11,515	12,579	13,273	13,944	14,586	15,297	16,353	17,663
Iowa	3,046	7,188	9,091	9,538	10,815	10,865	10,979	12,022	12,619	13,290	13,874	14,492	15,684	17,249
Kansas	3,019	7,266	9,290	9,941	11,189	11,809	12,137	13,022	13,812	14,482	14,969	15,695	16,521	17,986
Minnesota	3,077	7,437	9,226	10,062	11,015	11,547	12,069	13,409	14,144	14,898	15,706	16,484	17,643	18,731
Missouri	2,991	6,927	8,615	9,296	10,320	10,866	11,498	12,494	13,250	13,913	14,599	15,461	16,449	17,497
Nebraska	2,973	6,954	8,853	9,272	10,651	11,053	11,266	12,323	12,967	13,504	14,008	14,698	15,685	17,221
North Dakota	2,641	6,265	8,377	8,539	10,148	10,518	10,803	11,548	11,951	12,358	12,698	12,484	13,690	15,255
South Dakota	2,541	6,163	8,062	8,218	9,248	9,487	9,672	10,613	11,029	11,758	12,384	12,727	13,838	15,872
Southeast	2,494	6,161	7,676	8,483	9,413	9,875	10,484	11,367	12,044	12,715	13,489	14,467	15,409	16,470
Alabama	2,239	5,712	7,064	7,704	8,467	8,835	9,359	10,110	10,698	11,356	11,987	12,862	13,668	14,826
Arkansas	2,181	5,589	6,945	7,470	8,319	8,603	9,098	9,934	10,525	10,986	11,403	12,187	12,995	14,218
Florida	2,817	6,907	8,719	9,765	10,818	11,313	12,143	13,021	13,935	14,639	15,559	16,572	17,710	18,586
Georgia	2,594	6,154	7,610	8,350	9,306	9,865	10,671	11,971	12,616	13,506	14,321	15,274	16,057	16,944
Kentucky	2,417	5,985	7,382	8,018	8,904	9,277	9,518	10,413	10,768	11,270	11,975	12,865	13,823	14,929
Louisiana	2,489	6,049	7,668	8,682	9,816	10,233	10,459	10,936	11,302	11,263	11,439	12,255	12,926	14,391

Table 12 (cont.)
State Personal Income, Per Capita, Selected Years 1967-1990

Region and State ¹	1967	1977	1979	1980	1981	1982	1983	1984	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990 ^p
Southeast (cont.)														
Mississippi	\$1,962	\$5,168	\$6,441	\$6,927	\$7,658	\$8,005	\$8,296	\$8,912	\$9,249	\$9,679	\$10,252	\$11,095	\$11,804	\$12,735
North Carolina	2,484	5,938	7,297	7,998	8,879	9,282	9,989	11,001	11,662	12,451	13,293	14,314	15,283	16,203
South Carolina	2,284	5,563	6,890	7,587	8,372	8,709	9,324	10,152	10,729	11,339	12,072	12,967	13,641	15,099
Tennessee	2,406	5,947	7,389	8,027	8,810	9,206	9,752	10,651	11,252	12,050	12,921	13,296	14,728	15,798
Virginia	2,852	6,999	8,710	9,818	10,901	11,629	12,470	13,567	14,468	15,452	16,525	17,731	18,985	19,746
West Virginia	2,365	5,906	7,220	7,916	8,536	9,005	9,114	9,684	10,073	10,537	10,967	11,665	12,439	13,747
Southwest														
Arizona	2,722	6,769	8,617	9,558	10,802	11,339	11,591	12,400	13,090	13,226	13,547	14,358	15,247	16,377
Arizona	2,686	6,436	8,316	9,161	10,094	10,312	11,053	12,054	12,957	13,645	14,369	15,034	15,846	16,297
New Mexico	2,424	5,967	7,463	8,174	9,022	9,507	9,843	10,501	11,197	11,434	11,873	12,444	13,196	14,228
Oklahoma	2,627	6,493	8,371	9,395	10,687	11,388	11,132	11,692	12,139	12,286	12,487	13,307	14,147	15,444
Texas	2,777	6,965	8,834	9,795	11,122	11,685	11,943	12,781	13,476	13,488	13,736	14,592	15,515	16,759
Rocky Mountain														
Colorado	2,851	6,899	8,658	9,568	10,575	11,027	11,457	12,162	12,683	13,098	13,604	14,383	15,397	16,622
Colorado	3,054	7,463	9,451	10,597	11,864	12,637	13,195	14,094	14,699	15,135	15,623	16,433	17,510	18,794
Idaho	2,637	6,421	7,814	8,570	9,274	9,282	9,893	10,362	10,817	11,164	11,843	12,715	13,761	15,160
Montana	2,736	6,420	7,216	8,924	9,872	10,082	10,423	10,836	11,015	11,729	12,338	12,952	14,142	15,110
Utah	2,605	6,068	7,408	7,953	8,660	9,041	9,400	10,120	10,653	11,052	11,534	12,233	13,094	14,083
Wyoming	3,046	7,790	10,207	11,339	12,331	12,233	11,836	12,245	12,834	12,726	12,819	13,746	14,547	16,398
Far West³														
California	3,608	8,209	10,321	11,336	12,378	12,839	13,525	14,607	15,481	16,220	17,115	18,185	19,251	20,241
California	3,689	8,373	10,526	11,603	12,723	13,236	13,927	15,098	16,035	16,782	17,722	18,823	19,834	20,795
Nevada	3,511	8,335	10,481	11,421	12,376	12,496	12,961	13,846	14,693	15,453	16,377	17,604	18,985	19,416
Oregon	3,084	7,412	9,174	9,864	10,440	10,579	11,271	12,056	12,628	13,127	13,850	14,877	16,003	17,156
Washington	3,464	7,729	9,841	10,727	11,626	12,017	12,675	13,432	14,076	14,857	15,536	16,400	17,679	18,858
Alaska	3,701	11,831	12,443	13,830	15,486	17,366	18,161	18,087	18,785	18,483	18,210	19,078	21,365	21,761
Hawaii	3,437	7,873	9,506	10,616	11,273	11,759	12,641	13,157	13,900	14,673	15,525	16,797	18,413	20,254

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

^p preliminary

¹ Per capita personal income was computed using Bureau of the Census state population estimates as of December 1988 for years prior to 1989. For 1990, the 1990 population counts were used in the computation.

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* — 1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1990, April 1991.

Table 13
State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1990

Region and State	Per Capita Personal Income ¹				Average Annual Percentage Change		
	1967	1977	1987 ^r	1990 ^p	1967-1977	1977-1987 ^r	1967-1990 ^p
United States	\$3,161	\$7,294	\$15,424	\$18,685	8.7%	7.8%	8.0%
New England	3,482	7,557	18,643	22,146	8.1	9.5	8.4
Connecticut	4,106	8,563	21,293	25,358	7.6	9.5	8.2
Maine	2,568	6,065	14,012	17,200	9.0	8.7	8.6
Massachusetts	3,462	7,632	19,147	22,642	8.2	9.6	8.5
New Hampshire	3,071	6,889	18,041	20,789	8.4	10.1	8.7
Rhode Island	3,227	6,917	15,656	18,841	7.9	8.5	8.0
Vermont	2,826	6,151	14,292	17,436	8.1	8.8	8.2
Mideast	3,561	7,881	17,589	21,595	8.3	8.4	8.2
Delaware	3,695	7,743	16,385	20,039	7.7	7.8	7.6
District of Columbia ²	3,860	9,679	19,531	24,181	9.6	7.3	8.3
Maryland	3,390	7,904	18,223	21,864	8.8	8.7	8.4
New Jersey	3,779	8,348	20,292	24,968	8.2	9.3	8.6
New York	3,771	7,981	17,896	21,975	7.8	8.4	8.0
Pennsylvania	3,138	7,338	15,118	18,672	8.9	7.5	8.1
Great Lakes	3,355	7,680	15,178	18,359	8.6	7.0	7.7
Illinois	3,717	8,292	16,371	20,303	8.4	7.0	7.7
Indiana	3,109	7,116	13,905	16,864	8.6	6.9	7.6
Michigan	3,357	7,866	15,466	18,346	8.9	7.0	7.7
Ohio	3,219	7,341	14,538	17,473	8.6	7.1	7.6
Wisconsin	3,051	7,247	14,657	17,506	9.0	7.3	7.9
Plains	2,990	7,084	14,586	17,663	9.0	7.5	8.0
Iowa	3,046	7,188	13,874	17,249	9.0	6.8	7.8
Kansas	3,019	7,266	14,969	17,986	9.2	7.5	8.1
Minnesota	3,077	7,437	15,706	18,731	9.2	7.8	8.2
Missouri	2,991	6,927	14,599	17,497	8.8	7.7	8.0
Nebraska	2,973	6,954	14,008	17,221	8.9	7.3	7.9
North Dakota	2,641	6,265	12,698	15,255	9.0	7.3	7.9
South Dakota	2,541	6,163	12,384	15,872	9.3	7.2	8.3
Southeast	2,494	6,161	13,489	16,470	9.5	8.2	8.6
Alabama	2,239	5,712	11,987	14,826	9.8	7.7	8.6
Arkansas	2,181	5,589	11,403	14,218	9.9	7.4	8.5
Florida	2,817	6,907	15,559	18,586	9.4	8.5	8.5
Georgia	2,594	6,154	14,321	16,944	9.0	8.8	8.5
Kentucky	2,417	5,985	11,975	14,929	9.5	7.2	8.2
Louisiana	2,489	6,049	11,439	14,391	9.3	6.6	7.9

Table 13 (cont.)
State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1990

Region and State	Per Capita Personal Income ¹				Average Annual Percentage Change		
	1967	1977	1987 ^r	1990 ^p	1967-1977	1977-1987 ^r	1967-1990 ^p
Southeast (cont.)							
Mississippi	\$1,962	\$5,168	\$10,252	\$12,735	10.2%	7.1%	8.5%
North Carolina	2,484	5,938	13,293	16,203	9.1	8.4	8.5
South Carolina	2,284	5,563	12,072	15,099	9.3	8.1	8.6
Tennessee	2,406	5,947	12,921	15,798	9.5	8.1	8.5
Virginia	2,852	6,999	16,525	19,746	9.4	9.0	8.8
West Virginia	2,365	5,906	10,967	13,747	9.6	6.4	8.0
Southwest							
Arizona	2,722	6,769	13,547	16,377	9.5	7.2	8.1
California	2,686	6,436	14,369	16,297	9.1	8.4	8.2
New Mexico	2,424	5,967	11,873	14,228	9.4	7.1	8.0
Oklahoma	2,627	6,493	12,487	15,444	9.5	6.8	8.0
Texas	2,777	6,965	13,736	16,759	9.6	7.0	8.1
Rocky Mountain							
Colorado	2,851	6,899	13,604	16,622	9.2	7.0	8.0
Idaho	3,054	7,463	15,623	18,794	9.3	7.7	8.2
Montana	2,637	6,421	11,843	15,160	9.3	6.3	7.9
Utah	2,736	6,420	12,338	15,110	8.9	6.8	7.7
Wyoming	2,605	6,068	11,534	14,083	8.8	6.6	7.6
Wyoming	3,046	7,790	12,819	16,398	9.8	5.1	7.6
Far West³							
California	3,608	8,209	17,115	20,241	8.6	7.6	7.8
Nevada	3,689	8,373	17,722	20,795	8.5	7.8	7.8
Oregon	3,511	8,335	16,377	19,416	9.0	7.0	7.7
Washington	3,084	7,412	13,850	17,156	9.2	6.5	7.7
Washington	3,464	7,729	15,536	18,858	8.4	7.2	7.6
Alaska	3,701	11,831	18,210	21,761	12.3	4.4	8.0
Hawaii	3,437	7,873	15,525	20,254	8.6	7.0	8.0

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

^p preliminary

¹ Per capita personal income was computed using Bureau of the Census state population estimates as of December 1988 for years prior to 1989. For 1990, the 1990 population counts were used in the computation.

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

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* — 1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1990, April 1991.

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

This section contains historical statistics on the finances of federal, state, and local governments. The two sources used for these statistics are the national income and product accounts (NIPA), compiled by the Bureau of Economic Analysis, and the federal budget. The tables are set up in three parts: federal expenditures and receipts (NIPA, Tables 14-19), federal budget data (Table 20, OMB), and state and local receipts and expenditures (Tables 21-23, NIPA).

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

Following are some specific differences:

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

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

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

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

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

The statistics for state and local receipts and expenditures (Tables 21-23) return to NIPA. Again, there are several distinctions between NIPA and the Census data that will be presented in subsequent sections of *Significant Features*, although as a general rule the NIPA estimates are based on the Census numbers. In Table xx, the surplus or deficit is calculated in the same manner as for the federal government. The total is the difference between the surplus generated by the excess of receipts over outlays of the social insurance funds and the surplus or deficit resulting from all other government transactions. The social insurance funds surplus is calculated as the sum of contributions, interest, and dividends received by social insurance funds less the sum of social insurance benefits and administrative expenses.

Table 14
Federal, State, and Local Receipts and Expenditures, Selected Years 1950-1990
 (billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990
Receipts¹	\$69.4	\$101.6	\$140.4	\$190.2	\$306.8	\$480.0	\$855.1	\$1,270.8	\$1,347.4	\$1,466.4	\$1,559.0	\$1,684.7	\$1,778.7
Personal Taxes and Nontaxes	20.6	35.4	50.5	65.2	116.2	170.6	340.5	486.6	512.9	571.6	591.6	658.8	699.4
Income Taxes	18.2	31.7	44.3	55.5	99.7	143.3	293.7	411.5	431.1	483.4	495.8	554.8	585.3
Other ²	2.4	3.7	6.2	9.7	16.5	27.3	46.8	75.1	81.8	88.2	95.8	104.0	114.1
Corporate Profits	17.9	22.0	22.7	30.9	34.4	50.9	84.8	96.4	106.3	126.9	136.2	135.1	132.1
Indirect Business Taxes and Nontaxes	23.4	32.2	45.3	62.5	94.0	140.0	213.3	333.6	348.9	367.8	388.7	414.0	440.3
Sales and Excise Taxes, and Customs	13.5	17.6	25.3	33.7	49.8	74.0	116.9	177.8	184.2	196.4	211.5	222.5	236.2
Other ³	9.9	14.6	20.0	28.8	44.2	66.0	96.4	155.8	164.7	171.4	177.2	191.5	204.1
Contributions for Social Insurance	7.4	12.0	21.9	31.6	62.2	118.5	216.5	354.1	379.2	400.1	442.5	476.8	506.9
Expenditures	\$61.4	\$98.5	\$137.3	\$189.6	\$317.4	\$544.9	\$889.6	\$1,402.6	\$1,491.5	\$1,573.5	\$1,654.2	\$1,772.4	\$1,909.4
Purchases of Goods and Services	38.8	75.3	100.6	138.6	218.2	335.0	530.3	820.8	872.2	921.4	962.5	1,025.6	1,098.1
Compensation of Employees	21.2	34.8	48.1	69.3	119.5	187.7	288.3	419.0	443.8	471.9	505.1	541.5	579.4
Other	17.6	40.5	52.5	69.3	98.7	147.4	242.1	401.8	428.4	449.5	457.4	484.1	518.7
Transfer Payments	18.0	18.5	29.4	41.3	84.1	189.6	319.2	481.2	510.8	533.8	570.5	617.9	674.3
To Persons	14.4	16.4	27.5	39.1	81.8	185.7	312.6	467.8	496.8	521.3	557.4	604.5	659.7
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.4	13.1	13.4	14.6
Net Interest Paid	4.4	4.7	6.9	8.1	12.4	18.8	36.3	93.2	95.7	100.9	104.9	122.7	134.6
Subsidies Less Current Surplus of Government Enterprises	0.1	<	0.4	1.6	2.9	2.4	5.7	7.2	12.8	17.4	16.2	6.2	2.4
Surplus or Deficit⁴	\$8.0	\$3.1	\$3.1	\$0.5	\$-10.6	\$-64.9	\$-34.5	\$-131.8	\$-144.1	\$-107.1	\$-95.3	\$-87.9	\$-130.6
Social Insurance Funds	1.1	3.4	3.8	5.5	10.7	-0.7	14.2	62.3	74.8	85.9	115.9	130.2	133.4
Other	6.9	-0.2	-0.8	-4.9	-21.3	-64.2	-48.7	-194.1	-218.9	-193.1	-211.1	-218.1	-264.0

< rounds to zero

¹ Table does not include federal grants-in-aid. See Table 14 (Expenditures) and Table 18 (Receipts).

² Includes personal property taxes, estate and gift taxes, and nontaxes.

³ Includes nonpersonal property taxes, severance taxes, license taxes, and nontaxes.

⁴ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2 and Table 3.3.

Table 15
Federal, State, and Local Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990
Receipts¹	24.07%	25.03%	27.25%	26.97%	30.21%	30.03%	31.30%	31.65%	31.84%	32.47%	31.99%	32.39%	32.55%
Personal Taxes and Nontaxes	7.15	8.72	9.80	9.25	11.44	10.67	12.46	12.12	12.12	12.66	12.14	12.67	12.80
Income Taxes	6.31	7.81	8.60	7.87	9.82	8.97	10.75	10.25	10.19	10.71	10.17	10.67	10.71
Other ²	0.83	0.91	1.20	1.38	1.62	1.71	1.71	1.87	1.93	1.95	1.97	2.00	2.09
Corporate Profits	6.21	5.42	4.41	4.38	3.39	3.18	3.10	2.40	2.51	2.81	2.79	2.60	2.42
Indirect Business Taxes and Nontaxes	8.12	7.93	8.79	8.86	9.26	8.76	7.81	8.31	8.25	8.15	7.98	7.96	8.06
Sales and Excise Taxes, and Customs	4.68	4.34	4.91	4.78	4.90	4.63	4.28	4.43	4.35	4.35	4.34	4.28	4.32
Other ³	3.43	3.60	3.88	4.08	4.35	4.13	3.53	3.88	3.89	3.80	3.64	3.68	3.73
Contributions for Social Insurance	2.57	2.96	4.25	4.48	6.13	7.41	7.92	8.82	8.96	8.86	9.08	9.17	9.28
Expenditures	21.30%	24.27%	26.64%	26.89%	31.26%	34.09%	32.56%	34.93%	35.25%	34.85%	33.94%	34.08%	34.94%
Purchases of Goods and Services	13.46	18.55	19.52	19.66	21.49	20.96	19.41	20.44	20.61	20.40	19.75	19.72	20.09
Compensation of Employees	7.35	8.57	9.33	9.83	11.77	11.74	10.55	10.44	10.49	10.45	10.36	10.41	10.60
Other	6.10	9.98	10.19	9.83	9.72	9.22	8.86	10.01	10.12	9.95	9.39	9.31	9.49
Transfer Payments	6.24	4.56	5.71	5.86	8.28	11.86	11.68	11.99	12.07	11.82	11.71	11.88	12.34
To Persons	4.99	4.04	5.34	5.55	8.06	11.62	11.44	11.65	11.74	11.54	11.44	11.62	12.07
To Foreigners	1.25	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.27	0.26	0.27
Net Interest Paid	1.53	1.16	1.34	1.15	1.22	1.18	1.33	2.32	2.26	2.23	2.15	2.36	2.46
Subsidies Less Current Surplus of Government Enterprises	0.03	<	0.08	0.23	0.29	0.15	0.21	0.18	0.30	0.39	0.33	0.12	0.04
Surplus or Deficit	2.77%	0.76%	0.60%	0.07%	-1.04%	-4.06%	-1.26%	-3.28%	-3.41%	-2.37%	-1.96%	-1.69%	-2.39%
Social Insurance Funds	0.38	0.84	0.74	0.78	1.05	-0.04	0.52	1.55	1.77	1.90	2.38	2.50	2.44
Other ⁴	2.39	-0.05	-0.16	-0.69	-2.10	-4.02	-1.78	-4.83	-5.17	-4.28	-4.33	-4.19	-4.83

Note: See Table 6 for GNP figures.

< rounds to zero

¹Table does not include federal grants-in-aid. See Table 15 (Expenditures) and Table 19 (Receipts).

²Includes estate and gift taxes, personal property taxes, motor vehicle licenses, and nontaxes.

³Includes nonpersonal property taxes, business license taxes, severance taxes, and nontaxes.

⁴The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2 and Table 3.3.

Table 16
Federal, State, and Local Receipts and Expenditures, Per Capita, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990
Receipts¹	\$456	\$612	\$777	\$979	\$1,496	\$2,223	\$3,754	\$5,311	\$5,576	\$6,011	\$6,329	\$6,772	\$7,075
Personal Taxes and Nontaxes	135	213	280	336	567	790	1,495	2,034	2,123	2,343	2,402	2,648	2,782
Income Taxes	120	191	245	286	486	664	1,290	1,720	1,784	1,982	2,013	2,230	2,328
Other ²	16	22	34	50	80	126	205	314	339	362	389	418	454
Corporate Profits	118	133	126	159	168	236	372	403	440	520	553	543	525
Indirect Business Taxes and Nontaxes	154	194	251	322	458	648	937	1,394	1,444	1,508	1,578	1,664	1,751
Sales and Excise Taxes, and Customs	89	106	140	173	243	343	513	743	762	805	859	894	940
Other ³	65	88	111	148	216	306	423	651	682	703	719	770	812
Contributions for Social Insurance	49	72	121	163	303	549	951	1,480	1,569	1,640	1,796	1,917	2,016
Expenditures	\$403	\$594	\$760	\$976	\$1,548	\$2,523	\$3,906	\$5,862	\$6,173	\$6,451	\$6,715	\$7,125	\$7,595
Purchases of Goods and Services	255	454	557	713	1,064	1,551	2,328	3,430	3,610	3,777	3,907	4,123	4,368
Compensation of Employees	139	210	266	357	583	869	1,266	1,751	1,837	1,935	2,051	2,177	2,305
Other	116	244	291	357	481	682	1,063	1,679	1,773	1,843	1,857	1,946	2,063
Transfer Payments	118	111	163	213	410	878	1,402	2,011	2,114	2,188	2,316	2,484	2,682
To Persons	95	99	152	201	399	860	1,373	1,955	2,056	2,137	2,263	2,430	2,624
To Foreigners	24	13	11	12	11	19	29	56	58	51	53	54	58
Net Interest Paid	29	28	38	42	60	87	159	390	396	414	426	493	535
Subsidies Less Current Surplus of Government Enterprises	1	<	2	8	14	11	25	30	53	71	66	25	10
Surplus or Deficit	\$53	\$19	\$17	\$3	\$-52	\$-301	\$-151	\$-551	\$-596	\$-439	\$-387	\$-353	\$-520
Social Insurance Funds	7	20	21	28	52	-3	62	260	310	352	471	523	531
Other ⁴	45	-1	-4	-25	-104	-297	-214	-811	-906	-792	-857	-877	-1,050

< rounds to zero

Note: See Table 6 for population figures.

¹ Table does not include federal grants-in-aid. See Table 16 (Expenditures) and Table 20 (Receipts).

² Includes estate and gift taxes, personal property taxes, motor vehicle licenses, and nontaxes.

³ Includes nonpersonal property taxes, business license taxes, severance taxes, and nontaxes.

⁴ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2 and Table 3.3.

Table 17
Federal Receipts and Expenditures, Selected Years 1950-1990
(billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	\$50.4	\$73.1	\$96.9	\$125.8	\$195.4	\$294.9	\$553.8	\$788.7	\$827.9	\$913.8	\$972.4	\$1,052.9	\$1,109.7
Personal Taxes and Nontaxes	18.1	31.4	43.6	53.9	92.6	125.9	257.9	346.4	361.4	405.8	415.1	464.0	492.8
Income Taxes	17.4	30.4	41.8	51.1	88.8	120.8	251.1	339.3	353.5	397.2	405.7	453.1	479.1
Estate and Gift Taxes	0.6	1.0	1.8	2.8	3.7	4.9	6.6	6.5	7.1	7.4	7.9	9.0	11.7
Other	0.1	0.1	<	<	0.1	0.2	0.2	0.6	0.8	1.3	1.6	1.8	2.0
Corporate Profits	17.2	21.1	21.4	28.9	30.6	43.6	70.3	76.3	83.8	103.2	110.5	110.4	108.5
Indirect Business Taxes and Nontaxes	8.9	10.6	13.4	16.4	19.2	23.8	38.8	55.1	50.5	54.0	57.0	58.4	61.7
Excise Taxes	8.2	9.8	12.0	13.9	15.7	16.4	26.8	34.6	30.5	31.6	34.4	34.1	37.3
Customs Duties	0.5	0.7	1.1	1.6	2.5	5.9	7.2	12.2	13.7	15.5	16.4	17.5	17.5
Other	0.2	0.1	0.3	0.9	1.0	1.5	4.8	8.3	6.3	6.8	6.1	6.8	6.8
Contributions for Social Insurance	6.3	9.9	18.5	26.6	52.9	101.6	186.8	310.9	332.1	350.8	389.8	420.1	446.7
Expenditures	\$41.2	\$68.6	\$93.9	\$125.3	\$207.8	\$364.2	\$615.1	\$985.6	\$1,034.8	\$1,071.9	\$1,114.2	\$1,187.2	\$1,275.7
Purchases of Goods and Services	19.1	44.9	54.4	68.7	98.8	129.2	208.1	355.2	366.5	381.3	380.3	400.0	424.0
Transfer Payments	14.4	14.5	23.5	32.6	64.0	150.7	253.5	380.1	399.9	414.0	438.9	471.9	511.4
To Persons	10.8	12.4	21.6	30.3	61.6	146.8	247.0	366.7	386.0	401.6	425.7	458.6	496.8
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.4	13.1	13.4	14.6
Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.1	118.2	131.4
Net Interest Paid	4.4	4.6	6.8	8.4	14.1	23.0	53.3	130.1	135.6	142.3	151.3	172.0	186.3
Subsidies Less Current Surplus of Government Enterprises	1.0	1.5	2.6	4.6	6.5	6.9	11.5	20.3	26.0 ^r	31.8	32.7	25.0	22.7
Surplus or Deficit¹	\$9.2	\$4.4	\$3.0	\$0.5	\$-12.4	\$-69.4	\$-61.3	\$-196.9	\$-206.9	\$-158.2	\$-141.7	\$-134.3	\$-166.0
Social Insurance Funds	0.4	2.0	1.6	2.0	3.8	-13.8	-12.9	11.0	17.6	26.6	53.0	63.8	64.0
Other	8.9	2.4	1.5	-1.5	-16.2	-55.6	-48.4	-207.9	-224.5	-184.7	-194.7	-198.1	-230.0

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

< rounds to zero

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2.

Table 18
Federal Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	17.48%	18.01%	18.80%	17.84%	19.24%	18.45%	20.27%	19.64%	19.56%	20.24%	19.95%	20.24%	20.31%
Personal Taxes and Nontaxes	6.28	7.74	8.46	7.64	9.12	7.88	9.44	8.63	8.54	8.99	8.52	8.92	9.02
Income Taxes	6.04	7.49	8.11	7.25	8.74	7.56	9.19	8.45	8.35	8.80	8.32	8.71	8.77
Estate and Gift Taxes	0.21	0.25	0.35	0.40	0.36	0.31	0.24	0.16	0.17	0.16	0.16	0.17	0.21
Other	0.03	0.02 ^r	<	<	0.01	0.01	0.01	0.01	0.02	0.03	0.03	0.03	0.04
Corporate Profits	5.97	5.20	4.15	4.10	3.01	2.73	2.57	1.90	1.98	2.29	2.27	2.12	1.99
Indirect Business Taxes and Nontaxes	3.09	2.61	2.60	2.33	1.89	1.49	1.42	1.37	1.19	1.20	1.17	1.12	1.13
Excise Taxes	2.84	2.41	2.33	1.97	1.55	1.03	0.98	0.86	0.72	0.70	0.71	0.66	0.68
Customs Duties	0.17	0.17	0.21	0.23	0.25	0.37	0.26	0.30	0.32	0.34	0.34	0.34	0.32
Other	0.07	0.02	0.06	0.13	0.10	0.09	0.18	0.21	0.15	0.15	0.13	0.13	0.12
Contributions for Social Insurance	2.19	2.44	3.59	3.77	5.21	6.36	6.84	7.74	7.85	7.77	8.00	8.08	8.17
Expenditures	14.29%	16.90%	18.22%	17.77%	20.46%	22.79%	22.51%	24.55%	24.45%	23.74%	22.86%	22.83%	23.34%
Purchases of Goods and Services	6.63	11.06	10.56	9.74	9.73	8.08	7.62	8.85	8.66	8.44	7.80	7.69	7.76
Transfer Payments	4.99	3.57	4.56	4.62	6.30	9.43	9.28	9.47	9.45	9.17	9.01	9.07	9.36
To Persons	3.75	3.05	4.19	4.30	6.07	9.18	9.04	9.13	9.12	8.89	8.73	8.82	9.09
To Foreigners	1.25	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.27	0.26	0.27
Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.27	2.40
Net Interest Paid	1.53	1.13	1.32	1.19	1.39	1.44	1.95	3.24	3.20	3.15	3.10	3.31	3.41
Subsidies Less Current Surplus of Government Enterprises	0.35	0.37	0.50	0.65	0.64	0.43	0.42	0.51	0.61 ^r	0.70	0.67	0.48	0.42
Surplus or Deficit¹	3.19%	1.08%	0.58%	0.07%	-1.22%	-4.34%	-2.24%	-4.90%	-4.89%	-3.50%	-2.91%	-2.58%	-3.04%
Social Insurance Funds	0.14	0.49	0.31	0.28	0.37	-0.86	-0.47	0.27	0.42	0.59	1.09	1.23	1.17
Other	3.09	0.59	0.29	-0.21	-1.60	-3.48	-1.77	-5.18	-5.31	-4.09	-3.99	-3.81	-4.21

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

< rounds to zero

Note: See Table 6 for GNP figures.

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2.

Table 19
Federal Receipts and Expenditures, Per Capita, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	\$331	\$441	\$536	\$647	\$953	\$1,365	\$2,432	\$3,296	\$3,426	\$3,746	\$3,948	\$4,233	\$4,414
Personal Taxes and Nontaxes	119	189	241	277	452	583	1,132	1,448	1,496	1,664	1,685	1,865	1,960
Income Taxes	114	183	231	263	433	559	1,103	1,418	1,463	1,628	1,647	1,821	1,906
Estate and Gift Taxes	4	6	10	14	18	23	29	27	29	30	32	36	47
Other	1	1 ^r	<	<	<	1	1	3	3	5	6	7	8
Corporate Profits	113	127	118	149	149	202	309	319	347	423	449	444	432
Indirect Business Taxes and Nontaxes	58	64	74	84	94	110	170	230	209	221	231	235	245
Excise Taxes	54	59	66	72	77	76	118	145	126	130	140	137	148
Customs Duties	3	4	6	8	12	27	32	51	57	64	67	70	70
Other	1	1	2	5	5	7	21	35	26	28	25	27	27
Contributions for Social Insurance	41	60	102	137	258	470	820	1,299	1,374	1,438	1,582	1,689	1,777
Expenditures	\$271	\$413	\$520	\$645	\$1,013	\$1,686	\$2,701	\$4,119	\$4,283	\$4,394	\$4,523	\$4,772	\$5,075
Purchases of Goods and Services	125	271	301	354	482	598	914	1,484	1,517	1,563	1,544	1,608	1,687
Transfer Payments	95	87	130	168	312	698	1,113	1,589	1,655	1,697	1,782	1,897	2,034
To Persons	71	75	120	156	300	680	1,085	1,533	1,598	1,646	1,728	1,844	1,976
To Foreigners	24	13	11	12	11	19	29	56	58	51	53	54	58
Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	451	475	523
Net Interest Paid	29	28	38	43	69	106	234	544	561	583	614	691	741
Subsidies Less Current Surplus of Government Enterprises	7	9	14	24	32	32	50	85	108 ^r	130	133	100	90
Surplus or Deficit¹	\$60	\$27	\$17	\$3	-\$60	-\$321	-\$269	-\$823	-\$856	-\$649	-\$575	-\$540	-\$660
Social Insurance Funds	3	12	9	10	19	-64	-57	46	73	109	215	256	255
Other ¹	58	14	8	-8	-79	-257	-213	-869	-929	-757	-790	-796	-915

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

< rounds to zero

Note: See Table 6 for population figures.

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States*, 1929-1982; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989-1990, *Survey of Current Business*, June 1991, Table 3.2.

Table 20
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 GNP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1789-1849	\$1,160	\$1,090	\$70	6.0%	6.4%	\$63	n.a.	n.a.	n.a.
1850-1900	14,462	15,453	-991	-6.9	-6.4	1,263	n.a.	n.a.	n.a.
1901-16	10,218	10,155	63	0.6	0.6	1,225	n.a.	n.a.	n.a.
1917-19	9,876	33,124	-23,248	-235.4	-70.2	25,485	n.a.	n.a.	n.a.
1920-29	43,181	35,556	7,625	17.7	21.4	16,931	16.4	n.a.	n.a.
1930-39	40,015	60,896	-20,881	-52.2	-34.3	40,440	44.5	n.a.	n.a.
1940	6,548	9,468	-2,920	-44.6	-30.8	42,772	44.6	899	9.5
1941	8,712	13,653	-4,941	-56.7	-36.2	48,223	42.7	943	6.9
1942	14,634	35,137	-20,503	-140.1	-58.4	67,753	47.6	1,052	3.0
1943	24,001	78,555	-54,554	-227.3	-69.4	127,766	72.7	1,529	1.9
1944	43,747	91,304	-47,557	-108.7	-52.1	184,796	91.5	2,219	2.4
1945	45,159	92,712	-47,553	-105.3	-51.3	235,182	110.7	3,112	3.4
1946	39,296	55,232	-15,936	-40.6	-28.9	241,861	113.6	4,111	7.4
1947	38,514	34,496	4,018	10.4	11.6	224,339	100.3	4,204	12.2
1948	41,560	29,764	11,796	28.4	39.6	216,270	87.3	4,341	14.6
1949	39,415	38,835	580	1.5	1.5	214,322	81.2	4,523	11.6
1950	39,443	42,562	-3,119	-7.9	-7.3	219,023	82.1	4,812	11.3
1951	51,616	45,514	6,102	11.8	13.4	214,326	68.0	4,665	10.2
1952	66,167	67,686	-1,519	-2.3	-2.2	214,758	62.7	4,701	6.9
1953	69,608	76,101	-6,493	-9.3	-8.5	218,383	59.7	5,156	6.8
1954	69,701	70,855	-1,154	-1.7	-1.6	224,499	60.8	4,811	6.8
1955	65,451	68,444	-2,993	-4.6	-4.4	226,616	58.6	4,850	7.1
1956 ²	74,587	70,640	3,947	5.3	5.6	222,156	53.1	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,320	49.8	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,336	50.3	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	234,701	48.7	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	236,840	46.7	6,947	7.5
1961	94,388	97,723	-3,335	-3.5	-3.4	238,357	46.0	6,716	6.9
1962	99,676	106,821	-7,145	-7.2	-6.7	248,010	44.5	6,889	6.4
1963	106,560	111,316	-4,756	-4.5	-4.3	253,978	43.2	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	256,849	40.8	8,199	6.9
1965	116,817	118,228	-1,411	-1.2	-1.2	260,778	38.8	8,591	7.3
1966	130,835	134,532	-3,697	-2.8	-2.7	263,714	35.7	9,386	7.0
1967	148,822	157,464	-8,642	-5.8	-5.5	266,626	33.6	10,268	6.5
1968	152,973	178,134	-25,161	-16.4	-14.1	289,545	34.1	11,090	6.2
1969	186,882	183,640	3,242	1.7	1.8	278,108	29.9	12,699	6.9

Table 20 (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 GNP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1970	\$192,807	\$195,649	\$-2,842	-1.5%	-1.5%	\$283,198	28.6%	\$14,380	7.4%
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.7	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	322,377	28.0	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	340,910	26.6	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	343,699	24.3	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	394,700	25.9	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	477,404	28.1	26,714	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	495,509	27.6	6,946	7.2
1977	355,559	409,203	-53,644	-15.1	-13.1	549,103	28.4	29,886	7.3
1978	399,561	458,729	-59,168	-14.8	-12.9	607,125	28.0	35,441	7.7
1979	463,302	503,464	-40,162	-8.7	-8.0	639,761	26.1	42,615	8.5
1980	517,112	590,920	-73,808	-14.3	-12.5	709,291	26.6	52,512	8.9
1981	599,272	678,209	-78,936	-13.2	-11.6	784,791	26.3	68,734	10.1
1982	617,766	745,706	-127,940	-20.7	-17.2	919,238	29.3	84,995	11.4
1983	600,562	808,327	-207,764	-34.6	-25.7	1,131,049	34.0	89,774	11.1
1984	666,457	851,781	-185,324	-27.8	-21.8	1,299,951	35.3	111,058	13.0
1985	734,057	946,316	-212,260	-28.9	-22.4	1,499,362	37.9	129,430	13.7
1986	769,091	990,258	-221,167	-28.8	-22.3	1,736,163	41.5	135,969	13.7
1987	854,143	1,003,830	-149,687	-17.5	-14.9	1,888,134	42.6	138,570 ^e	13.8 ^e
1988 ^f	908,954	1,064,051	155,097	-17.1	-14.6	2,050,252	42.9	151,748	14.3
1989 ^f	990,691	1,144,069	153,378	-15.5	-13.4	2,190,324	42.7	169,166	14.8
1990 ^f	1,031,462	1,250,850	-220,388	-21.3	-17.6	2,410,431	44.6	184,221	14.7
1991 ^e	1,091,440	1,409,563	-318,123	-29.2	-22.6	2,717,623	48.4	197,038	14.0
1992 ^e	1,165,029	1,445,902	-280,874	-24.1	-19.4	2,995,393	50.0	206,343	14.3
1993 ^e	1,252,669	1,454,185	-201,515	-16.1	-13.9	3,200,012	49.8	212,038	14.6

n.a. — not available

TQ — transition quarter

e — OMB estimate

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

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

² The 1956 to present data for debt held by the public and gross federal debt have been revised in concept from the figures previously reported in the U.S. budget and in U.S. Department of the Treasury reports. For a more detailed explanation, see the *Special Analysis, Budget of the United States Government, Fiscal Year 1992*.

Source: ACIR computations based on U.S. Office of Management and Budget, *Historical Tables, Budget of the United States Government, Fiscal Year 1992*, Tables 1.1, 1.2, 6.1, 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. Final figures for 1990 from *Final Monthly Treasury Statement for Month and Year Ending September 30, 1990*.

Table 21
State and Local Receipts and Expenditures, Selected Years 1950-1990
 (billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	\$21.3	\$31.7	\$50.0	\$75.5	\$135.8	\$239.6	\$390.0	\$581.8	\$626.3	\$655.2	\$697.6	\$749.9	\$800.5
Personal Taxes and Nontaxes	2.5	3.9	6.8	11.3	23.6	44.7	82.6	140.2	151.5	165.8	176.5	194.8	206.6
Income Taxes	0.8	1.3	2.5	4.4	10.9	22.5	42.6	72.2	77.6	86.2	90.1	101.7	106.2
Other ¹	1.7	2.6	4.3	6.9	12.7	22.2	40.0	68.0	73.9	79.6	86.3	93.2	100.4
Corporate Profits	0.8	1.0	1.2	2.0	3.7	7.3	14.5	20.2	22.5	23.7	25.7	24.7	23.6
Indirect Business Taxes and Nontaxes	14.6	21.6	32.0	46.1	74.8	116.2	174.5	278.5	298.5	313.8	331.7	355.6	378.6
Sales Taxes	4.8	7.1	12.2	18.2	31.6	51.7	82.9	131.0	140.0	149.3	160.7	170.9	181.4
Property Taxes	7.1	10.4	16.2	23.2	36.7	53.4	68.8	107.1	114.6	121.3	127.9	139.9	150.1
Other ²	2.7	4.1	3.6	4.7	6.5	11.1	22.8	40.4	43.8	43.2	43.1	44.7	47.2
Contributions for Social Insurance	1.1	2.1	3.4	5.0	9.2	16.8	29.7	43.2	47.1	49.3	52.7	56.7	60.2
Federal Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.1	118.2	131.4
Expenditures	\$22.5	\$32.9	\$49.9	\$75.5	\$134.0	\$235.2	\$363.2	\$516.7	\$563.5	\$604.1	\$651.1	\$703.5	\$765.1
Purchases of Goods and Services	19.8	30.3	46.1	69.9	119.4	205.9	322.2	465.6	505.7	540.2	582.3	625.6	674.1
Durable and Nondurable Goods	2.3	2.8	4.4	6.1	10.4	23.3	41.7	62.1	64.0	68.0	73.2	80.4	86.9
Durable Goods	0.6	1.0	1.6	2.5	3.9	7.8	12.6	21.8	24.1	25.4	27.6	30.5	33.0
Nondurable Goods	1.7	1.8	2.8	3.6	6.5	15.5	29.1	40.3	39.9	42.6	45.6	49.9	53.9
Services	12.2	18.5	29.4	45.4	83.9	147.0	232.0	349.8	381.1	407.2	439.1	472.4	506.6
Compensation of Employees	10.1	15.8	25.5	39.3	71.1	121.1	192.2	278.8	300.3	321.1	345.8	373.0	400.9
Other Services	2.1	2.6	4.0	6.1	12.8	25.9	39.8	71.1	80.8	86.1	93.3	99.4	105.7
Structures	5.3	9.1	12.3	18.4	25.1	35.6	48.6	53.7	60.6	64.9	70.0	72.9	80.5
Transfer Payments to Persons	3.6	4.0	5.9	8.8	20.1	38.9	65.7	101.1	110.9	119.7	131.6	145.9	162.9
Net Interest Paid	0.1	0.1	0.1	-0.3	-2.0 ^r	-5.1 ^r	-18.9 ^r	-36.9 ^r	-39.9 ^r	-41.3	-46.3	-49.3	-51.7
Subsidies Less Current Surplus of Government Enterprises	-1.5	-2.2	-3.0	-3.6	-4.5	-5.8	-11.3	-13.1	-13.2	-14.4	-16.5	-18.8	-20.3
Surplus or Deficit³	\$-1.2	\$-1.3	\$0.1	<^r	\$1.8	\$4.5	\$26.8	\$65.1	\$62.8	\$51.0	\$46.5	\$46.4	\$35.4
Social Insurance Funds	0.7	1.3	2.3	3.4	6.9	13.1	27.1	51.3	57.2	59.3	62.9	66.4	69.4
Other	-1.9	-2.6	-2.2	-3.4	-5.1	-8.6	-0.3	13.8	5.6	-8.3	-16.4	-19.9	-34.0

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

< rounds to zero

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989-1990, *Survey of Current Business*, June 1991, Table 3.3.

Table 22
State and Local Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	7.39%	7.81%	9.70%	10.71%	13.37%	14.99%	14.28%	14.49%	14.80%	14.51%	14.31%	14.42%	14.65%
Personal Taxes and Nontaxes	0.87	0.96	1.32	1.60	2.32	2.80	3.02	3.49	3.58	3.67	3.62	3.75	3.78
Income Taxes	0.28	0.32	0.49	0.62	1.07	1.41	1.56	1.80	1.83	1.91	1.85	1.96	1.94
Other ¹	0.59	0.64	0.83	0.98	1.25	1.39	1.46	1.69	1.75	1.76	1.77	1.79	1.84
Corporate Profits	0.28	0.25	0.23	0.28	0.36	0.46	0.53	0.50	0.53	0.52	0.53	0.47	0.43
Indirect Business Taxes and Nontaxes	5.06	5.32	6.21	6.54	7.37	7.27	6.39	6.94	7.05	6.95	6.81	6.84	6.93
Sales Taxes	1.66	1.75	2.37	2.58	3.11	3.23	3.03	3.26	3.31	3.31	3.30	3.29	3.32
Property Taxes	2.46	2.56	3.14	3.29	3.61	3.34	2.52	2.67	2.71	2.69	2.62	2.69	2.75
Other ²	0.94	1.01	0.70	0.67	0.64	0.69	0.83	1.01	1.04	0.96	0.88	0.86	0.86
Contributions for Social Insurance	0.38	0.52	0.66	0.71	0.91	1.05	1.09	1.08	1.11	1.09	1.08	1.09	1.10
Federal Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.27	2.40
Expenditures	7.80%	8.11%	9.68%	10.71%	13.20%	14.71%	13.29%	12.87%	13.32%	13.38%	13.36%	13.53%	14.00%
Purchases of Goods and Services	6.87	7.46	8.95	9.91	11.76	12.88	11.79	11.60	11.95	11.96	11.95	12.03	12.33
Durable and Nondurable Goods	0.80	0.69	0.85	0.87	1.02	1.46	1.53	1.55	1.51	1.51	1.50	1.55	1.59
Durable Goods	0.21	0.25	0.31	0.35	0.38	0.49	0.46	0.54	0.57	0.56	0.57	0.59	0.60
Nondurable Goods	0.59	0.44	0.54	0.51	0.64	0.97	1.07	1.00	0.94	0.94	0.94	0.96	0.99
Services	4.23	4.56	5.71	6.44	8.26	9.20	8.49	8.71	9.01	9.02	9.01	9.08	9.27
Compensation of Employees	3.50	3.89	4.95	5.57	7.00	7.58	7.04	6.94	7.10	7.11	7.10	7.17	7.34
Other Services	0.73	0.64	0.78	0.87	1.26	1.62	1.46	1.77	1.91	1.91	1.91	1.91	1.93
Structures	1.84	2.24	2.39	2.61	2.47	2.23	1.78	1.34	1.43	1.44	1.44	1.40	1.47
Transfer Payments to Persons	1.25	0.99	1.14	1.25	1.98	2.43	2.40	2.52	2.62	2.65	2.70	2.81	2.98
Net Interest Paid	0.03	0.02	0.02	-0.04	-0.20 ^r	-0.32 ^r	-0.69 ^r	-0.92 ^r	-0.94 ^r	-0.91	-0.95	-0.95	-0.95
Subsidies Less Current Surplus of Government Enterprises	-0.52	-0.54	-0.58	-0.51	-0.44	-0.36	-0.41	-0.33	-0.31	-0.32	-0.34	-0.36	-0.37
Surplus or Deficit³	-0.42%	-0.32%	0.02%	<^r	0.18%	0.28%	0.98%	1.62%	1.48%	1.13%	0.95%	0.89%	0.65%
Social Insurance Funds	0.24	0.32	0.45	0.48	0.68	0.82	0.99	1.28	1.35	1.31	1.29	1.28	1.27
Other	-0.66	-0.64	-0.43	-0.48	-0.50	-0.54	-0.01	0.34	0.13	-0.18	-0.34	-0.38	-0.62

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

< rounds to zero

Note: See Table 6 for GNP figures.

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989-1990, *Survey of Current Business*, June 1991, Table 3.3.

Table 23
State and Local Receipts and Expenditures, Per Capita, Selected Years 1950-1990

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989 ^r	1990
Receipts	\$140	\$191	\$277	\$389	\$662	\$1,109	\$1,712	\$2,431	\$2,592	\$2,686	\$2,832	\$3,015	\$3,184
Personal Taxes and Nontaxes	16	24	38	58	115	207	363	586	627	680	717	783	822
Income Taxes	5	8	14	23	53	104	187	302	321	353	366	409	422
Other ¹	11	16	24	36	62	103	176	284	306	326	350	375	399
Corporate Profits	5	6	7	10	18	34	64	84	93	97	104	99	94
Indirect Business Taxes and Nontaxes	96	130	177	237	365	538	766	1,164	1,235	1,286	1,347	1,429	1,506
Sales Taxes	32	43	68	94	154	239	364	547	579	612	652	687	722
Property Taxes	47	63	90	119	179	247	302	448	474	497	519	562	597
Other ²	18	25	20	24	32	51	100	169	181	177	175	180	188
Contributions for Social Insurance	7	13	19	26	45	78	130	181	195	202	214	228	239
Federal Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	451	475	523
Expenditures	\$148	\$198	\$276	\$389	\$653	\$1,089	\$1,595	\$2,159	\$2,332	\$2,476	\$2,643	\$2,828	\$3,043
Purchases of Goods and Services	130	183	255	360	582	953	1,415	1,946	2,093	2,215	2,364	2,515	2,681
Durable and Nondurable Goods	15	17	24	31	51	108	183	260	265	279	297	323	346
Durable Goods	4	6	9	13	19	36	55	91	100	104	112	123	131
Nondurable Goods	11	11	15	19	32	72	128	168	165	175	185	201	214
Services	80	111	163	234	409	681	1,019	1,462	1,577	1,669	1,783	1,899	2,015
Compensation of Employees	66	95	141	202	347	561	844	1,165	1,243	1,316	1,404	1,499	1,595
Other Services	14	16	22	31	62	120	175	297	334	353	379	400	420
Structures	35	55	68	95	122	165	213	224	251	266	284	293	320
Transfer Payments to Persons	24	24	33	45	98	180	288	423	459	491	534	587	648
Net Interest Paid	1	1	1	-2	-10 ^r	-24 ^r	-83 ^r	-154 ^r	-165 ^r	-169	-188	-198	-206
Subsidies Less Current Surplus of Government Enterprises	-10	-13	-17	-19	-22	-27	-50	-55	-55	-59	-67	-76	-81
Surplus or Deficit³	\$-8	\$-8	\$1	<^r	\$9	\$21	\$118	\$272	\$260	\$209	\$189	\$187	\$141
Social Insurance Funds	5	8	13	17	34	61	119	214	237	243	255	267	276
Other	-12	-16	-12	-17	-25	-40	-1	58	23	-34	-67	-80	-135

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

< rounds to zero

Note: See Table 6 for population figures.

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989-1990, *Survey of Current Business*, June 1991, Table 3.3.

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 1990*.) The kinds of transactions between governments that are not treated as intergovernmental are:

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

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

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

Total revenue and total expenditure for an individual government include any intergovernmental amounts. When measuring groups of governments—a state, a county, or a type of local government—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.

Table 24
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross National 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 (1982 dollars)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross National Product	Amount	Percent Real Increase or Decrease (-)	Amount ^f	Percent of Total Grants ^f
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$12.7	4.1%	\$1.6	50.0%
1956	3.6	15.6	10.4	5.0	0.9	13.9	9.4	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	14.8	6.5	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	17.6	18.9	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.3	23.0	30.7	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	24.7	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	24.8	0.4	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	27.1	9.3	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	28.7	5.9	3.3	38.0
1964	10.2	17.4	15.4	8.6	1.6	33.6	17.1	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	35.4	5.4	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	40.6	14.7	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	46.0	13.3	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	53.4	16.1	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	54.8	2.6	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	61.2	11.7	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	66.8	9.2	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	77.2	15.6	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	88.9	15.2	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	84.6	-4.8	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	87.1	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	96.2	10.4	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.5	103.6	7.7	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	109.7	5.9	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	106.7	-2.7	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.4	105.9	-0.7	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	100.7	-4.9	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	88.2	-12.4	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	88.8	0.7	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	90.2	1.6	45.4	46.5
1985 ^f	105.9	8.5	20.9	11.2	2.7	94.1	4.3	49.4	46.6
1986 ^f	112.4	6.1	19.9	11.3	2.7	97.1	3.2	54.2	48.3
1987 ^f	108.4	-3.6	18.0	10.8	2.5	90.8	6.5	57.8	53.3
1988 ^f	115.3	6.4	17.7	10.8	2.4	92.7	2.1	62.4	54.1
1989 ^f	122.0	5.7	17.3	10.7	2.4	93.7	1.1	67.4	55.2
1990 ^f	136.9	12.2	17.9	10.9	2.5	100.9	7.7	78.6	57.5
1991 ^e	158.6	15.8	n.a.	11.2	2.8	110.4	9.4	94.7	59.7
1992 ^e	171.0	7.8	n.a.	11.8	2.9	113.9	3.2	106.2	62.1
1993 ^e	184.1	7.7	n.a.	12.7	2.9	117.8	3.4	117.7	63.9

n.a.—not available

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

^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 492 in 1989.

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, *Historical Tables, Budget of the United States Government, FY 1992*; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* [monthly]; ACIR, *A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1989*.

Table 25
Federal Intergovernmental Expenditure to State and Local Governments, by Function, Selected Years 1954-1989

Fiscal Year	Total	Education	Highways	Public Welfare	Housing and Urban Renewal	General Revenue Sharing ¹	All Other
Amount (millions)							
1954	\$2,967	\$ 475	\$ 530	\$ 1,439	\$ 90	n.a.	\$ 433
1964	10,097	1,371	3,628	2,973	564	n.a.	1,561
1974	42,854	7,496	4,555	12,837	2,391	6,106	9,469
1979	85,327	11,401	7,275	23,501	6,399	6,848	29,903
1980	90,836	12,889	9,457	28,494	6,093	6,835	27,068
1981	94,609	12,708	9,253	34,405	6,065	5,144	27,034
1982	86,014	11,971	8,000	34,414	5,716	4,575	21,338
1983	88,539	12,528	8,851	36,282	5,583	4,620	20,675
1984	99,015	13,608	10,204	40,054	8,817	4,567	21,765
1985	107,242	14,742	12,469	43,111	10,841	4,584	21,495
1986	115,632	18,023	14,370	44,544	11,237	5,113	22,345
1987	111,511 ^r	17,988	12,858	47,821	10,652	n.a.	22,192 ^r
1988	118,906	19,531 ^r	14,065	51,253	11,436	n.a.	22,621 ^r
1989	127,247	21,670	13,441	56,410	11,814	n.a.	23,912
Annual Percentage Increase or Decrease							
1954	-	-	-	-	-	n.a.	-
1964 ²	13.0%	11.2%	21.2%	7.5%	20.1%	n.a.	13.0%
1974 ³	15.6	18.5	2.3	15.8	15.5	n.a.	19.8
1979 ⁴	14.8	8.7	9.8	12.9	21.8	2.3	25.9
1980	6.5	13.1	30.0	21.2	-4.8	-0.2	-9.5
1981	4.2	-1.4	-2.2	20.7	-0.5	-24.7	-0.1
1982	-9.1	-5.8	-13.5	0.0	-5.8	-11.1	-21.1
1983	2.9	4.7	10.6	5.4	-2.3	1.0	-3.1
1984	11.8	8.6	15.3	10.4	57.9	-1.1	5.3
1985	8.3	8.3	22.2	7.6	23.0	0.4	-1.2
1986	7.8	22.3	15.2	3.3	3.7	11.5	4.0
1987	-3.6	-0.2	-10.5	7.4	-5.2	-100.0	-0.7 ^r
1988	6.6 ^r	8.6	9.4	7.2	7.4	n.a.	1.9 ^r
1989	7.0	11.0	-4.4	10.1	3.3	n.a.	5.7
Percentage Distribution							
1954	100.0%	16.0%	17.9%	48.5%	3.0%	n.a.	14.6%
1964	100.0	13.6	35.9	29.4	5.6	n.a.	15.5
1974	100.0	17.5	10.6	30.0	5.6	14.2	22.1
1979	100.0	13.4	8.4	27.6	7.5	8.0	35.0
1980	100.0	14.2	10.4	31.4	6.7	7.5	29.8
1981	100.0	13.4	9.8	36.4	6.4	5.4	28.6
1982	100.0	13.9	9.3	40.0	6.6	5.3	24.8
1983	100.0	14.1	10.0	41.0	6.3	5.2	23.4
1984	100.0	13.7	10.3	40.5	8.9	4.6	22.0
1985	100.0	13.7	11.6	40.2	10.1	4.3	20.0
1986	100.0	15.6	12.4	38.5	9.7	4.4	19.3
1987	100.0	16.1	11.5	42.9	9.6	n.a.	19.9
1988	100.0	16.4	11.8	43.1	9.6	n.a.	19.0
1989	100.0	17.0	10.6	44.3	9.3	n.a.	18.8

n.a. — not applicable

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

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

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

² Annual average increase 1954 to 1964.

³ Annual average increase 1964 to 1974.

⁴ Annual average increase 1974 to 1979.

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

Table 26
Federal Expenditures by State, Per Capita, FY 1990

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 4/1/90 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only	
United States	100	\$970,422	\$3,902	\$525	\$583	\$1,983	\$667	\$144			248,710
New England	115	59,091	4,474	619	449	2,084	1,161	161			13,207
Connecticut	115	14,739	4,484	600	385	1,967	1,352	179	9	15	3,287
Maine	103	4,925	4,011	621	457	2,090	767	76	18	12	1,228
Massachusetts	127	29,778	4,943	641	440	2,203	1,464	202	5	9	6,016
New Hampshire	82	3,559	3,209	385	624	1,735	388	76	45	47	1,109
Rhode Island	110	4,318	4,303	770	556	2,283	598	96	11	4	1,003
Vermont	81	1,772	3,148	670	373	1,821	190	94	46	8	563
Mideast	103	173,506	4,030	663	498	2,178	555	136			43,050
Delaware	83	2,149	3,226	470	576	1,905	208	66	43	36	666
Maryland	145	27,118	5,671	491	1,276	2,053	1,400	451	4	33	4,781
New Jersey	94	28,322	3,664	514	439	2,105	557	48	33	28	7,730
New York	100	70,493	3,918	876	357	2,090	479	116	21	3	17,990
Pennsylvania	98	45,424	3,824	515	433	2,425	350	100	27	27	11,882
Great Lakes	83	135,664	3,229	485	336	1,989	323	97			42,009
Illinois	82	36,696	3,210	462	416	1,985	228	120	44	39	11,431
Indiana	78	16,915	3,051	437	325	1,808	356	126	49	42	5,544
Michigan	81	29,205	3,142	511	262	2,116	183	70	47	29	9,295
Ohio	90	37,920	3,496	497	362	2,008	557	73	37	31	10,847
Wisconsin	78	14,928	3,052	519	245	1,916	258	114	48	26	4,892
Plains	103	70,696	4,003	488	474	1,977	656	409			17,660
Iowa	92	9,962	3,587	464	264	2,054	252	553	34	38	2,777
Kansas	99	9,538	3,850	412	591	2,043	457	346	26	45	2,478
Minnesota	88	15,073	3,445	541	308	1,724	475	397	40	21	4,375
Missouri	121	24,258	4,741	425	558	2,109	1,360	288	7	44	5,117
Nebraska	99	6,092	3,860	494	603	1,993	270	499	25	32	1,578
North Dakota	117	2,910	4,555	737	800	1,999	256	763	8	6	639
South Dakota	105	2,863	4,114	734	722	1,990	171	496	15	7	696
Southeast	100	231,565	3,908	475	656	2,059	619	99			59,259
Alabama	109	17,261	4,272	520	682	2,126	839	106	12	25	4,041
Arkansas	90	8,250	3,509	532	396	2,249	166	167	36	23	2,351
Florida	102	51,359	3,970	354	510	2,541	511	53	19	50	12,938
Georgia	84	21,149	3,265	484	683	1,673	344	80	42	35	6,478
Kentucky	95	13,524	3,700	555	521	1,972	545	77	32	19	3,685
Louisiana	92	15,116	3,582	630	442	1,817	565	129	35	11	4,220

Table 26 (cont.)
Federal Expenditures by State, Per Capita, FY 1990

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 4/1/90 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only	
Southeast (cont.)											
Mississippi	100	\$10,066	\$3,912	\$620	\$500	\$2,041	\$628	\$122	22	13	2,573
North Carolina	78	20,172	3,043	444	538	1,741	240	80	50	40	6,629
South Carolina	100	13,664	3,919	542	690	1,777	764	145	20	20	3,487
Tennessee	95	18,049	3,701	557	456	1,942	678	67	30	18	4,877
Virginia	151	36,346	5,874	361	1,665	2,024	1,643	180	1	49	6,187
West Virginia	94	6,609	3,685	562	335	2,494	181	113	31	17	1,793
Southwest	95	93,753	3,704	436	583	1,802	751	132			25,312
Arizona	105	15,072	4,112	442	558	2,014	1,001	97	16	41	3,665
New Mexico	146	8,640	5,703	633	897	1,882	2,149	142	3	10	1,515
Oklahoma	96	11,804	3,753	498	725	2,076	278	176	29	30	3,146
Texas	88	58,237	3,428	406	533	1,699	660	131	41	46	16,987
Rocky Mountain	106	30,185	4,148	549	760	1,703	929	207			7,277
Colorado	113	14,586	4,428	434	837	1,727	1,227	203	10	43	3,294
Idaho	99	3,888	3,862	565	505	1,791	856	145	24	16	1,007
Montana	107	3,345	4,186	740	654	2,057	209	526	13	5	799
Utah	97	6,511	3,779	487	828	1,446	896	123	28	34	1,723
Wyoming	105	1,855	4,089	1,253	694	1,698	322	123	17	2	454
Far West⁹	99	149,921	3,877	482	599	1,782	903	111			38,671
California	100	115,802	3,891	468	596	1,729	991	107	23	37	29,760
Nevada	88	4,144	3,448	368	537	1,811	690	42	39	48	1,202
Oregon	89	9,826	3,457	601	417	2,097	228	114	38	14	2,842
Washington	106	20,149	4,140	528	736	1,917	810	149	14	24	4,867
Alaska	150	3,227	5,867	1,303	2,249	1,113	962	240	2	1	550
Hawaii	126	5,461	4,927	540	1,954	1,835	494	104	6	22	1,108
District of Columbia ¹⁰	733	17,353	28,592	2,831	15,552	3,231	4,837	2,141	607		

¹ A figure such as 115 for Connecticut indicates that federal expenditures in Connecticut are 115% of the U.S. average (or 15% greater than the U.S. average). Conversely, the index figure of 78 for North Carolina indicates that federal expenditures in North Carolina are only 78% of the U.S. average.

² Total federal expenditures by state (in millions).

³ Details may not add to sum because of rounding.

⁴ Among the largest programs in this category are (federal expenditures only) Medicaid (\$40.9 billion), AFDC (\$12.2 billion), and highway programs (\$13.8 billion).

⁵ 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.

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

⁷ Defense contracts account for 72% of the total in this category for the U.S. as a whole.

⁸ Agricultural programs represent approximately 30% of the total amount in the "other" category.

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

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

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

Table 27
Federal Expenditures by State, Per Capita, FY 1989

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking	
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only
United States	100	\$908,355	\$3,659	\$475	\$572	\$1,808	\$655	\$149		
New England	120	57,467	4,405	582	435	1,891	1,348	148		
Connecticut	134	15,835	4,889	547	372	1,788	2,003	179	5	12
Maine	90	4,024	3,293	563	439	1,902	339	51	37	11
Massachusetts	132	28,628	4,842	624	431	1,995	1,608	184	7	9
New Hampshire	84	3,420	3,089	371	603	1,576	472	66	43	44
Rhode Island	105	3,824	3,832	685	530	2,077	456	84	14	5
Vermont	84	1,736	3,062	628	344	1,653	347	88	44	8
Mideast	102	160,501	3,725	606	477	1,979	541	121		
Delaware	86	2,110	3,135	465	538	1,756	315	62	42	29
Maryland	146	25,029	5,332	459	1,226	1,920	1,326	402	2	32
New Jersey	92	26,081	3,371	461	430	1,901	535	45	32	30
New York	99	64,822	3,611	763	351	1,900	493	104	23	3
Pennsylvania	96	42,459	3,526	531	401	2,184	323	88	26	13
Great Lakes	82	127,659	3,018	448	315	1,781	341	133		
Illinois	82	34,767	2,982	428	385	1,776	214	178	47	36
Indiana	78	15,939	2,850	378	306	1,658	347	161	49	43
Michigan	77	26,150	2,820	491	248	1,815	183	83	50	21
Ohio	91	36,267	3,325	455	338	1,827	628	77	34	33
Wisconsin	82	14,536	2,987	475	231	1,767	297	217	46	26
Plains	105	68,792	3,854	448	459	1,795	659	492		
Iowa	95	9,840	3,465	417	244	1,845	221	735	29	37
Kansas	100	9,209	3,665	363	636	1,881	473	312	20	46
Minnesota	91	14,543	3,341	521	283	1,578	455	504	33	15
Missouri	124	23,405	4,537	394	543	1,909	1,400	292	9	41
Nebraska	99	5,842	3,626	440	559	1,805	252	570	22	34
North Dakota	126	3,043	4,611	653	767	1,765	267	1,158	8	6
South Dakota	111	2,910	4,070	649	652	1,800	215	754	12	7
Southeast	98	212,430	3,580	421	662	1,879	525	93		
Alabama	100	15,123	3,672	438	668	1,917	558	92	19	35
Arkansas	90	7,897	3,282	460	362	2,020	221	219	38	31
Florida	101	46,746	3,689	323	481	2,345	495	46	17	50
Georgia	87	20,415	3,172	480	753	1,532	328	79	41	24
Kentucky	91	12,374	3,320	497	626	1,789	322	86	35	19
Louisiana	90	14,366	3,278	526	432	1,629	567	125	39	14

Table 27 (cont.)
Federal Expenditures by State, Per Capita, FY 1989

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking	
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only
Southeast (cont.)										
Mississippi	97	\$9,263	\$3,534	\$521	\$473	\$1,881	\$506	\$153	25	16
North Carolina	79	18,911	2,878	380	596	1,594	228	80	48	42
South Carolina	96	12,321	3,508	414	721	1,604	709	61	28	38
Tennessee	93	16,764	3,394	476	455	1,757	633	72	31	25
Virginia	144	32,108	5,265	347	1,636	1,888	1,218	175	4	49
West Virginia	90	6,142	3,307	513	300	2,239	199	56	36	17
Southwest										
Arizona	103	13,394	3,767	367	540	1,882	900	77	15	45
New Mexico	146	8,143	5,329	594	839	1,743	2,049	105	3	10
Oklahoma	94	11,140	3,455	468	714	1,869	254	150	30	28
Texas	89	55,127	3,244	352	541	1,545	668	139	40	47
Rocky Mountain										
Colorado	116	14,028	4,229	410	855	1,585	1,203	176	10	40
Idaho	100	3,727	3,676	494	473	1,641	916	151	18	20
Montana	111	3,283	4,073	694	603	1,867	211	700	11	4
Utah	99	6,207	3,636	482	787	1,344	895	128	21	23
Wyoming	98	1,699	3,577	1,019	632	1,488	309	128	24	2
Far West⁹										
California	102	140,428	3,719	425	604	1,661	926	103		
Nevada	96	108,639	3,738	411	606	1,608	1,013	100	16	39
Oregon	83	3,899	3,509	350	536	1,737	849	36	27	48
Washington	111	8,603	3,051	506	372	1,929	133	111	45	18
Alaska	156	19,287	4,051	482	749	1,811	877	133	13	22
Hawaii	133	3,004	5,700	1,258	2,157	1,049	1,194	42	1	1
District of Columbia ¹⁰	133	15,904	4,876	475	2,055	1,694	561	90	6	27
District of Columbia ¹⁰	720	5,422	26,331	2,522	14,124	3,068	4,887	1,730		

Note: This table has been revised from previous edition of *Significant Features of Fiscal Federalism*.

¹ Thus, a figure such as 134 for Connecticut indicates that federal expenditures in Connecticut are 134% of the U.S. average (or 34% greater than the U.S. average). Conversely, the index figure of 79 for North Carolina indicates that federal expenditures in North Carolina are only 79% of the U.S. average.

² Total federal expenditures by state (in millions).

³ Details may not add to total because of rounding.

⁴ Among the largest programs in this category are (federal expenditures only) Medicaid (\$34.5 billion), AFDC (\$11.2 billion), and highway programs (\$13.2 billion).

⁵ 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.

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

⁷ Defense contracts account for 74% of the total in this category for the U.S. as a whole.

⁸ Agricultural programs represent approximately 43% of the total amount in the "other" category.

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

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

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

Table 28
Federal Expenditures and Tax Burdens, by State and Region, Average of Fiscal Years 1981-83 and 1988-1990

Region and State	1981-83						1988-90					
	Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow		Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow	
			Total	State Rank	Total (millions)	Per Capita			Total	State Rank	Total (millions)	Per Capita
United States	\$614,949	\$614,949	1.00				\$908,321	\$908,321	1.00			
New England	39,270	35,983	1.09		3,287	265	56,112	60,746	0.92		-4,633	-354
Connecticut	11,607	11,160	1.04	27	447	143	14,766	18,541	0.80	45	-3,775	-1,161
Maine	3,018	2,285	1.32	6	734	645	4,570	3,746	1.22	17	824	677
Massachusetts	18,281	16,450	1.11	17	1,831	318	27,804	28,038	0.99	32	-234	-39
New Hampshire	2,456	2,481	0.99	29	-25	-27	3,390	4,728	0.72	49	-1,338	-1,216
Rhode Island	2,678	2,499	1.07	22	179	188	3,899	3,878	1.01	30	21	21
Vermont	1,230	1,108	1.11	18	122	234	1,683	1,815	0.93	40	-132	-235
Mideast	111,592	121,195	0.92		-9,603	-230	160,945	188,685	0.85		-27,739	-645
Delaware	1,538	1,779	0.86	39	-241	-402	2,114	2,836	0.75	47	-722	-1,084
Maryland	15,968	12,814	1.25	10	3,153	740	25,081	20,372	1.23	15	4,709	1,002
New Jersey	17,418	24,482	0.71	49	-7,064	-952	26,066	41,439	0.63	50	-15,373	-1,989
New York	46,555	50,669	0.92	36	-4,114	-234	65,222	80,138	0.81	44	-14,916	-831
Pennsylvania	30,113	31,450	0.96	33	-1,337	-113	42,463	43,900	0.97	33	-1,437	-120
Great Lakes	88,004	115,798	0.76		-27,793	-668	126,631	155,536	0.81		-28,905	-686
Illinois	24,073	35,759	0.67	50	-11,686	-1,019	34,456	47,808	0.72	48	-13,352	-1,154
Indiana	11,127	14,001	0.79	46	-2,874	-524	15,877	18,035	0.88	42	-2,158	-388
Michigan	19,023	25,302	0.75	48	-6,279	-685	26,276	35,177	0.75	46	-8,901	-960
Ohio	24,155	28,783	0.84	41	-4,628	-429	35,845	38,162	0.94	37	-2,317	-213
Wisconsin	9,626	11,953	0.81	45	-2,327	-491	14,177	16,353	0.87	43	-2,177	-447
Plains	45,337	44,520	1.02		818	47	68,212	60,058	1.14		8,155	459
Iowa	5,694	7,449	0.76	47	-1,756	-603	9,822	8,827	1.11	27	995	353
Kansas	6,437	6,689	0.96	32	-252	-105	9,203	8,749	1.05	28	454	182
Minnesota	9,205	10,970	0.84	42	-1,765	-429	14,449	15,975	0.90	41	-1,526	-351
Missouri	16,910	12,308	1.37	5	4,601	931	23,051	17,611	1.31	12	5,440	1,059
Nebraska	3,605	4,008	0.90	38	-403	-254	5,932	5,089	1.17	21	843	528
North Dakota	1,760	1,658	1.06	26	102	153	2,941	1,937	1.52	3	1,004	1,533
South Dakota	1,727	1,437	1.20	12	290	417	2,815	1,870	1.51	5	944	1,334
Southeast	141,530	119,512	1.18		22,018	408	215,408	182,951	1.18		32,457	549
Alabama	10,036	7,769	1.29	7	2,267	576	15,556	11,062	1.41	8	4,494	1,100
Arkansas	5,423	4,262	1.27	8	1,161	504	7,854	6,056	1.30	14	1,798	754
Florida	29,443	25,965	1.13	16	3,479	338	47,012	46,111	1.02	29	901	71
Georgia	13,411	12,107	1.11	19	1,304	233	19,983	20,734	0.96	34	-752	-117
Kentucky	8,105	7,585	1.07	24	521	141	12,189	9,920	1.23	16	2,269	611
Louisiana	10,206	10,472	0.97	30	-266	-61	14,074	11,799	1.19	20	2,275	525

Table 28 (cont.)
Federal Expenditures and Tax Burdens, by State and Region, Average of Fiscal Years 1981-1983 and 1988-1990

Region and State	1981-83						1988-90					
	Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow		Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow	
			Total	State Rank	Total (millions)	Per Capita			Total	State Rank	Total (millions)	Per Capita
Southeast (cont.)												
Mississippi	\$6,972	\$4,382	\$1.59	2	\$2,590	\$1,014	\$9,921	\$5,719	\$1.73	2	\$4,202	\$1,613
North Carolina	12,005	12,377	0.97	31	-372	-62	18,923	19,852	0.95	35	-929	-142
South Carolina	7,627	6,119	1.25	9	1,508	472	12,194	9,346	1.30	13	2,848	816
Tennessee	11,726	9,921	1.18	13	1,805	388	16,805	14,745	1.14	24	2,060	420
Virginia	22,229	14,460	1.54	3	7,769	1,423	34,702	22,952	1.51	4	11,750	1,926
West Virginia	4,348	4,094	1.06	25	254	129	6,194	4,656	1.33	11	1,538	835
Southwest	54,588	59,603	0.92		-5,015	-224	87,427	82,033	1.07		5,395	214
Arizona	7,638	6,678	1.14	14	959	338	13,568	11,204	1.21	19	2,363	662
New Mexico	5,200	2,867	1.81	1	2,333	1,725	8,474	4,032	2.10	1	4,442	2,929
Oklahoma	7,348	8,064	0.91	37	-716	-226	11,229	9,642	1.16	22	1,587	495
Texas	34,402	41,993	0.82	44	-7,591	-504	54,157	57,154	0.95	36	-2,997	-177
Rocky Mountain	17,342	17,037	1.02		305	45	28,554	22,498	1.27		6,056	831
Colorado	8,114	8,554	0.95	34	-440	-145	13,847	11,917	1.16	23	1,930	584
Idaho	2,183	1,973	1.11	20	210	216	3,661	2,611	1.40	9	1,050	1,042
Montana	1,948	1,880	1.04	28	68	84	3,179	2,226	1.43	7	953	1,187
Utah	3,801	3,078	1.23	11	723	471	6,150	4,220	1.46	6	1,930	1,131
Wyoming	1,296	1,551	0.84	43	-255	-512	1,716	1,524	1.13	26	192	410
Far West²	99,591	94,628	1.05		4,963	154	140,852	146,339	0.96		-5,487	-145
California	77,760	72,705	1.07	23	5,056	206	108,927	116,268	0.94	38	-7,341	-253
Nevada	2,358	2,559	0.92	35	-201	-235	3,822	4,099	0.93	39	-277	-247
Oregon	5,736	6,758	0.85	40	-1,022	-384	8,875	8,903	1.00	31	-28	-10
Washington	13,736	12,606	1.09	21	1,130	267	19,227	17,069	1.13	25	2,158	454
Alaska	2,023	1,773	1.14	15	250	574	2,962	2,444	1.21	18	518	971
Hawaii	3,790	2,676	1.42	4	1,114	1,125	5,276	3,871	1.36	10	1,405	1,270
District of Columbia ³	11,882	2,225	5.34		9,657	15,401	15,942	3,161	5.04		12,780	20,976

- represents zero

¹ Federal tax burdens assumed equal to federal expenditures.

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

³ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 5.

Note: "Tax burden" refers to the ultimate incidence of a tax rather than where the tax is collected. This distinction is important because it is assumed, for example, that business firms shift taxes forward to consumers in the form of higher prices and/or backward to the owners of the factors of production (labor, land, and capital). For example, federal excise taxes imposed on manufacturers of distilled spirits and tobacco products are collected in a few southeastern states. It is generally assumed that the burden of these taxes is passed forward to the ultimate consumers throughout the United States.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State, Fiscal Year 1990*, Table 11; Tax Foundation, *Federal Tax Burdens by State* (May 1990) and *Facts and Figures on Government Finance, 1991*

Table 29
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1989

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
Amount (millions)						
1954	\$ 5,679	\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	1,053	7,664	1,524	2,108	619
1969	24,779	2,135	14,858	2,109	4,402	1,275
1971	32,640	3,258	19,292	2,507	5,760	1,823
1973	40,822	4,280	23,316	2,953	7,532	2,742
1974	45,600	4,805	27,107	3,211	7,369	3,108
1975	51,004	5,129	31,110	3,225	7,136	4,404
1976	56,678	5,674	34,084	3,241	8,307	5,372
1977	61,084	6,373	36,975	3,631	8,756	5,349
1978	65,815	6,819	40,125	3,821	8,586	6,464
1979	74,461	8,224	46,196	4,149	8,667	7,225
1980	82,758	8,644	52,688	4,383	9,241	7,802
1981	91,307	9,570	57,257	4,751	11,026	8,703
1982	96,950	10,044	60,684	5,028	11,965	9,229
1983	99,544	10,364	63,118	5,277	11,342	9,443
1984	106,651	10,745	67,485	5,687	11,924	10,810
1985	119,608	12,320	74,937	6,019	12,673	13,659
1986	129,860	13,384	81,930	6,470	14,214	13,862
1987	138,970	14,245	88,253	6,785	17,331	12,356
1988	149,009	14,897	95,391	6,949	17,665	14,107
1989	165,415	15,750	104,601	7,376	19,614	18,074
Annual Percentage Increase or Decrease						
1964 ¹	8.6%	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ²	13.8	15.2	14.2	6.7	15.9	15.6
1971	13.0	10.1	12.9	2.8	15.1	29.5
1973	11.1	14.1	10.0	12.2	8.5	22.7
1974	11.7	12.3	16.3	8.7	-2.2	13.3
1975	11.9	6.7	14.8	0.4	3.2	41.7
1976	11.1	10.6	9.6	0.5	16.4	22.0
1977	7.8	12.3	8.5	12.0	5.4	-0.4
1978	7.7	7.0	8.5	5.2	-1.9	20.8
1979	13.1	20.6	15.1	8.6	0.9	11.8
1980	11.1	5.1	14.1	5.6	6.6	8.0
1981	10.3	10.7	8.7	8.4	19.3	11.5
1982	6.2	5.0	6.0	5.8	8.5	6.0
1983	2.7	3.2	4.0	5.0	-5.2	2.3
1984	7.1	3.7	6.9	7.8	5.1	14.5
1985	12.1	14.7	11.0	7.7	6.3	26.4
1986	8.6	8.6	9.3	7.5	12.2	1.5
1987	7.0	6.4	7.7	4.9	21.9	-10.9
1988	7.2	4.6	8.1	2.4	1.9	14.2
1989	11.0	5.7	9.7	6.1	11.0	28.1

Table 29 (cont.)
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1989

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
Percentage Distribution						
1954	100.0%	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	8.1	59.1	11.8	16.3	4.8
1974	100.0	10.5	59.4	7.0	16.2	6.8
1978	100.0	10.4	61.0	5.8	13.0	9.8
1979	100.0	11.0	62.0	5.6	11.6	9.7
1980	100.0	10.4	63.7	5.3	11.2	9.4
1981	100.0	10.5	62.7	5.2	12.1	9.5
1982	100.0	10.4	62.6	5.2	12.3	9.5
1983	100.0	10.4	63.4	5.3	11.4	9.5
1984	100.0	10.1	63.3	5.3	11.2	10.1
1985	100.0	10.3	62.7	5.0	10.6	11.4
1986	100.0	10.3	63.1	5.0	10.9	10.7
1987	100.0	10.3	63.5	4.9	12.5	8.9
1988	100.0	10.0	64.0	4.7	11.9	9.5
1989	100.0	9.5	63.2	4.5	11.9	10.9

¹ Annual average increase 1954 to 1964.

² Annual average increase 1964 to 1969.

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

Table 30
State Intergovernmental Expenditure, by Government, FY 1989
(thousands)

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
United States	\$165,506,107	\$2,929,622	\$162,576,485	\$67,979,929	\$86,102,535	\$1,552,625	\$6,941,396
New England	7,929,901	160,980	7,768,921	5,225,693	568,331	467,176	1,507,721
Connecticut	1,697,074	-	1,697,074	1,488,712	25,203	568	182,591
Maine	639,690	10,935	628,755	9,867	-	-	618,888
Massachusetts	4,685,534	130,847	4,554,687	3,200,413	294,655	463,970	595,649
New Hampshire	221,400	-	221,400	96,779	20,151	608	103,862
Rhode Island	425,660	10,811	414,849	379,687	28,431	-	6,731
Vermont	260,543	8,387	252,156	50,235	199,891	2,030	-
Mideast²	33,124,258	486,374	32,637,884	19,307,743	11,701,591	323,500	1,305,050
Delaware	327,552	792	326,760	45,495	281,265	-	-
Maryland	2,301,003	41	2,300,962	2,282,341	-	-	18,621
New Jersey	6,201,380	53,649	6,147,731	2,234,118	2,746,930	1,031	1,165,652
New York	17,827,704	355,877	17,471,827	12,653,821	4,793,350	13,788	10,868
Pennsylvania	6,466,619	76,015	6,390,604	2,091,968	3,880,046	308,681	109,909
Great Lakes	25,723,968	184,428	25,539,540	8,381,281	14,562,077	317,190	2,278,992
Illinois	5,573,284	2,423	5,570,861	1,358,086	3,693,852	299,205	219,718
Indiana	3,291,629	20,296	3,271,333	687,019	2,028,455	5,246	550,613
Michigan	6,008,702	68,083	5,940,619	2,798,082	3,044,792	2,584	95,161
Ohio	6,772,650	-	6,772,650	1,798,905	3,970,854	10,130	992,761
Wisconsin	4,077,703	93,626	3,984,077	1,739,189	1,824,124	25	420,739
Plains	10,832,100	16,540	10,815,560	2,940,060	7,330,123	25,104	520,273
Iowa	1,944,146	13,353	1,930,793	470,260	1,368,597	-	91,936
Kansas	1,181,921	244	1,181,677	199,102	948,451	2,912	31,212
Minnesota	4,059,439	-	4,059,439	1,701,079	2,239,709	984	117,667
Missouri	2,425,474	-	2,425,474	211,581	2,060,799	5,912	147,182
Nebraska	618,137	2,920	615,217	162,853	314,888	13,641	123,835
North Dakota	370,434	-	370,434	119,158	250,502	590	184
South Dakota	232,549	23	232,526	76,027	147,177	1,065	8,257
Southeast	31,459,762	945	31,458,817	13,872,680	17,038,265	119,546	428,326
Alabama	2,026,162	-	2,026,162	410,606	1,613,389	-	2,167
Arkansas	1,124,888	57	1,124,831	224,803	846,572	8,042	45,414
Florida	6,982,613	-	6,982,613	1,522,268	5,183,325	48,356	228,664
Georgia	3,302,468	-	3,302,468	374,549	2,876,074	15,354	36,491
Kentucky	1,797,563	-	1,797,563	296,442	1,475,382	-	25,739
Louisiana	2,109,343	753	2,108,590	355,611	1,723,781	-	29,198

Table 30 (cont.)
State Intergovernmental Expenditure, by Government, FY 1989
(thousands)

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
Southeast (cont.)							
Mississippi	\$1,527,556	\$135	\$1,527,421	\$399,919	\$1,127,502	-	-
North Carolina	4,726,059	-	4,726,059	4,665,375	-	31,015	29,669
South Carolina	1,693,256	-	1,693,256	320,781	1,367,844	1,252	3,379
Tennessee	2,092,913	-	2,092,913	2,072,546	7,037	3,107	10,223
Virginia	3,222,642	-	3,222,642	3,210,222	-	12,420	-
West Virginia	854,299	-	854,299	19,558	817,359	-	17,382
Southwest	12,467,272	1,827	12,465,445	1,872,172	10,087,021	6,678	499,574
Arizona	2,334,029	926	2,333,103	937,032	1,378,204	-	17,867
New Mexico	1,392,320	-	1,392,320	423,589	963,598	-	5,133
Oklahoma	1,571,165	901	1,570,264	214,960	1,224,419	3,653	127,232
Texas	7,169,758	-	7,169,758	296,591	6,520,800	3,025	349,342
Rocky Mountain	4,075,970	5,359	4,070,611	1,020,314	2,958,030	20,997	71,270
Colorado	1,676,445	392	1,676,053	536,384	1,116,569	19,591	3,509
Idaho	520,479	1,079	519,400	83,851	385,762	1,406	48,381
Montana	417,186	839	416,347	60,894	353,247	-	2,206
Utah	886,089	2,990	883,099	108,807	768,616	-	5,676
Wyoming	575,771	59	575,712	230,378	333,836	-	11,498
Far West³	38,986,445	2,001,926	36,984,519	14,592,152	21,857,097	272,434	262,836
California	33,438,779	1,981,175	31,457,604	13,178,337	17,936,358	142,866	200,043
Nevada	821,583	2,994	818,589	332,315	470,219	9,334	6,721
Oregon	1,336,959	-	1,336,959	510,015	800,816	14,019	12,109
Washington	3,389,124	17,757	3,371,367	571,485	2,649,704	106,215	43,963
Alaska	844,290	64,943	779,347	721,556	-	-	57,791
Hawaii	62,141	6,300	55,841	46,278	-	-	9,563

- represents zero

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

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 13.

Table 31
State Intergovernmental Expenditure, by Government, Percentage Distribution, FY 1989

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
United States	\$165,506,107	1.77%	98.23%	41.07%	52.02%	0.94%	4.19%
New England	7,929,901	2.03	97.97	65.90	7.17	5.89	19.01
Connecticut	1,697,074	-	100.00	87.72	1.49	0.03	10.76
Maine	639,690	1.71	98.29	1.54	-	-	96.75
Massachusetts	4,685,534	2.79	97.21	68.30	6.29	9.90	12.71
New Hampshire	221,400	-	100.00	43.71	9.10	0.27	46.91
Rhode Island	425,660	2.54	97.46	89.20	6.68	-	1.58
Vermont	260,543	3.22	96.78	19.28	76.72	0.78	-
Mideast²	33,124,258	1.47	98.53	58.29	35.33	0.98	3.94
Delaware	327,552	0.24	99.76	13.89	85.87	-	-
Maryland	2,301,003	<	*	99.19	-	-	0.81
New Jersey	6,201,380	0.87	99.13	36.03	44.30	0.02	18.80
New York	17,827,704	2.00	98.00	70.98	26.89	0.08	0.06
Pennsylvania	6,466,619	1.18	98.82	32.35	60.00	4.77	1.70
Great Lakes	25,723,968	0.72	99.28	32.58	56.61	1.23	8.86
Illinois	5,573,284	0.04	99.96	24.37	66.28	5.37	3.94
Indiana	3,291,629	0.62	99.38	20.87	61.62	0.16	16.73
Michigan	6,008,702	1.13	98.87	46.57	50.67	0.04	1.58
Ohio	6,772,650	-	100.00	26.56	58.63	0.15	14.66
Wisconsin	4,077,703	2.30	97.70	42.65	44.73	<	10.32
Plains	10,832,100	0.15	99.85	27.14	67.67	0.23	4.80
Iowa	1,944,146	0.69	99.31	24.19	70.40	-	4.73
Kansas	1,181,921	0.02	99.98	16.85	80.25	0.25	2.64
Minnesota	4,059,439	-	100.00	41.90	55.17	0.02	2.90
Missouri	2,425,474	-	100.00	8.72	84.96	0.24	6.07
Nebraska	618,137	0.47	99.53	26.35	50.94	2.21	20.03
North Dakota	370,434	-	100.00	32.17	67.62	0.16	0.05
South Dakota	232,549	0.01	99.99	32.69	63.29	0.46	3.55
Southeast	31,459,762	<	*	44.10	54.16	0.38	1.36
Alabama	2,026,162	-	100.00	20.27	79.63	-	0.11
Arkansas	1,124,888	0.01	99.99	19.98	75.26	0.71	4.04
Florida	6,982,613	-	100.00	21.80	74.23	0.69	3.27
Georgia	3,302,468	-	100.00	11.34	87.09	0.46	1.10
Kentucky	1,797,563	-	100.00	16.49	82.08	-	1.43
Louisiana	2,109,343	0.04	99.96	16.86	81.72	-	1.38

Table 31 (cont.)
 State Intergovernmental Expenditure, by Government, Percentage Distribution, FY 1989

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
Southeast (cont.)							
Mississippi	\$1,527,556	0.01%	99.99%	26.18%	73.81%	-	-
North Carolina	4,726,059	-	100.00	98.72	-	0.66	0.63
South Carolina	1,693,256	-	100.00	18.94	80.78	0.07	0.20
Tennessee	2,092,913	-	100.00	99.03	0.34	0.15	0.49
Virginia	3,222,642	-	100.00	99.61	-	0.39	-
West Virginia	854,299	-	100.00	2.29	95.68	-	2.03
Southwest	12,467,272	0.01	99.99	15.02	80.91	0.05	4.01
Arizona	2,334,029	0.04	99.96	40.15	59.05	-	0.77
New Mexico	1,392,320	-	100.00	30.42	69.21	-	0.37
Oklahoma	1,571,165	0.06	99.94	13.68	77.93	0.23	8.10
Texas	7,169,758	-	100.00	4.14	90.95	0.04	4.87
Rocky Mountain	4,075,970	0.13	99.87	25.03	72.57	0.52	1.75
Colorado	1,676,445	0.02	99.98	32.00	66.60	1.17	0.21
Idaho	520,479	0.21	99.79	16.11	74.12	0.27	9.30
Montana	417,186	0.20	99.80	14.60	84.67	0.00	0.53
Utah	886,089	0.34	99.66	12.28	86.74	-	0.64
Wyoming	575,771	0.01	99.99	40.01	57.98	-	2.00
Far West³	38,986,445	5.13	94.87	37.43	56.06	-	0.67
California	33,438,779	5.92	94.08	39.41	53.64	0.43	0.60
Nevada	821,583	0.36	99.64	40.45	57.23	1.14	0.82
Oregon	1,336,959	-	100.00	38.15	59.90	1.05	0.91
Washington	3,389,124	0.52	99.48	16.86	78.18	3.13	1.30
Alaska	844,290	7.69	92.31	85.46	-	-	6.84
Hawaii	62,141	10.14	89.86	74.47	-	-	15.39

- represents zero

< rounds to zero

*rounds to 100%

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

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 13.

Table 32
State Intergovernmental Expenditure, by Government, Per Capita, FY 1989

Region and State	Total	Government Receiving Payment						Exhibit: 7/1/89 Population (thousands)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
United States	\$668	\$12	\$657	\$275	\$348	\$6	\$28	247,635
New England	608	12	596	401	44	36	116	13,046
Connecticut	524	-	524	460	8	†	56	3,239
Maine	523	9	515	8	-	-	506	1,222
Massachusetts	792	22	770	541	50	78	101	5,913
New Hampshire	200	-	200	87	18	1	94	1,107
Rhode Island	427	11	416	380	28	-	7	998
Vermont	460	15	445	89	353	4	-	567
Mideast²	769	11	757	448	272	8	30	43,093
Delaware	487	1	486	68	418	-	-	673
Maryland	490	†	490	486	-	-	4	4,694
New Jersey	802	7	795	289	355	†	151	7,736
New York	993	20	973	705	267	1	1	17,950
Pennsylvania	537	6	531	174	322	26	9	12,040
Great Lakes	608	4	604	198	344	7	54	42,298
Illinois	478	†	478	116	317	26	19	11,658
Indiana	589	4	585	123	363	1	98	5,593
Michigan	648	7	641	302	328	†	10	9,273
Ohio	621	-	621	165	364	1	91	10,907
Wisconsin	838	19	819	357	375	<	86	4,867
Plains	607	1	606	165	411	1	29	17,851
Iowa	685	5	680	166	482	-	32	2,840
Kansas	470	†	470	79	377	1	12	2,513
Minnesota	933	-	933	391	515	†	27	4,353
Missouri	470	-	470	41	399	1	29	5,159
Nebraska	384	2	382	101	195	8	77	1,611
North Dakota	561	-	561	181	380	1	<	660
South Dakota	325	†	325	106	206	1	12	715
Southeast	530	†	530	234	287	2	7	59,339
Alabama	492	-	492	100	392	†	1	4,118
Arkansas	468	†	468	93	352	3	19	2,406
Florida	551	-	551	120	409	4	18	12,671
Georgia	513	-	513	58	447	2	6	6,436
Kentucky	482	-	482	80	396	-	7	3,727
Louisiana	481	†	481	81	393	-	7	4,382

Table 32 (cont.)
State Intergovernmental Expenditure, by Government, Per Capita, FY 1989

Region and State	Total	Government Receiving Payment						Exhibit: 7/1/89 Population (thousands)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
Southeast (cont.)								
Mississippi	\$583	†	\$583	\$153	\$430	-	-	2,621
North Carolina	719	-	719	710	-	5	5	6,571
South Carolina	482	-	482	91	389	†	1	3,512
Tennessee	424	-	424	420	1	1	2	4,940
Virginia	528	-	528	526	-	2	-	6,098
West Virginia	460	-	460	11	440	-	9	1,857
Southwest								
Arizona	656	†	656	74	399	†	20	25,299
New Mexico	911	-	911	264	388	-	5	3,556
Oklahoma	487	-	911	277	631	-	3	1,528
Texas	422	†	487	67	380	1	39	3,224
		-	422	17	384	†	21	16,991
Rocky Mountain								
Colorado	557	1	556	139	404	3	10	7,319
Idaho	505	†	505	162	337	6	1	3,317
Montana	513	1	512	83	380	1	48	1,014
Utah	518	1	517	76	438	-	3	806
Wyoming	519	2	517	64	450	-	3	1,707
	1,212	†	1,212	485	703	-	24	475
Far West³								
California	1,033	53	980	386	579	7	7	37,755
Nevada	1,151	68	1,082	453	617	5	7	29,063
Oregon	739	3	737	299	423	8	6	1,111
Washington	474	-	474	181	284	5	4	2,820
	712	4	708	120	557	22	9	4,761
Alaska	1,602	123	1,479	1,369	-	-	110	527
Hawaii	56	6	50	42	-	-	9	1,112

- represents zero

† less than \$1 per capita

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

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 13.

Table 33
State Intergovernmental Expenditure as a Percentage of Personal Income, by Government, FY 1989

Region and State	Total	Government Receiving Payment						Exhibit: Personal Income CY1988 (millions)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
United States	4.09%	0.07%	4.02%	1.68%	2.13%	0.04%	0.17%	\$4,044,818
New England	3.01	0.06	2.95	1.98	0.22	0.18	0.57	263,583
Connecticut	2.26	-	2.26	1.98	0.03	<	0.24	75,255
Maine	3.49	0.06	3.43	0.05	-	-	3.38	18,322
Massachusetts	3.80	0.11	3.69	2.59	0.24	0.38	0.48	123,447
New Hampshire	1.05	-	1.05	0.46	0.10	<	0.49	21,103
Rhode Island	2.52	0.06	2.46	2.25	0.17	-	0.04	16,876
Vermont	3.04	0.10	2.94	0.59	2.33	0.02	-	8,580
Mideast²	4.06	0.06	4.00	2.36	1.43	0.04	0.16	816,603
Delaware	2.83	0.01	2.82	0.39	2.43	-	-	11,587
Maryland	2.54	<	2.54	2.52	-	-	0.02	90,633
New Jersey	3.61	0.03	3.58	1.30	1.60	<	0.68	171,763
New York	5.12	0.10	5.02	3.64	1.38	<	<	347,942
Pennsylvania	3.32	0.04	3.28	1.07	1.99	0.16	0.06	194,678
Great Lakes	3.77	0.03	3.74	1.23	2.13	0.05	0.33	682,067
Illinois	2.72	<	2.72	0.66	1.80	0.15	0.11	204,693
Indiana	4.00	0.02	3.98	0.84	2.47	0.01	0.67	82,239
Michigan	3.95	0.04	3.91	1.84	2.00	<	0.06	151,995
Ohio	4.02	-	4.02	1.07	2.36	0.01	0.59	168,343
Wisconsin	5.45	0.13	5.33	2.33	2.44	<	0.56	74,797
Plains	3.99	0.01	3.98	1.08	2.70	0.01	0.19	271,663
Iowa	4.74	0.03	4.71	1.15	3.34	-	0.22	41,018
Kansas	3.02	<	3.02	0.51	2.42	0.01	0.08	39,178
Minnesota	5.72	-	5.72	2.40	3.15	<	0.17	71,014
Missouri	3.05	-	3.05	0.27	2.59	0.01	0.19	79,476
Nebraska	2.62	0.01	2.61	0.69	1.34	0.06	0.53	23,564
North Dakota	4.45	-	4.45	1.43	3.01	0.01	<	8,329
South Dakota	2.56	<	2.56	0.84	1.62	0.01	0.09	9,084
Southeast	3.71	<	3.71	1.63	2.01	0.01	0.05	848,796
Alabama	3.84	-	3.84	0.78	3.06	-	<	52,772
Arkansas	3.85	<	3.85	0.77	2.90	0.03	0.16	29,195
Florida	3.41	-	3.41	0.74	2.53	0.02	0.11	204,479
Georgia	3.41	-	3.41	0.39	2.97	0.02	0.04	96,823
Kentucky	3.75	-	3.75	0.62	3.08	-	0.05	47,934
Louisiana	3.91	<	3.90	0.66	3.19	-	0.05	54,006

Table 33 (cont.)
 State Intergovernmental Expenditure as a Percentage of Personal Income, by Government, FY 1989

Region and State	Total	Government Receiving Payment						Exhibit: Personal Income CY1988 (millions)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
Southeast (cont.)								
Mississippi	5.25%	<	5.25%	1.38%	3.88%	-	-	\$29,073
North Carolina	5.09	-	5.09	5.02	-	0.03	0.03	92,886
South Carolina	3.77	-	3.77	0.71	3.04	<	0.01	44,924
Tennessee	3.07	-	3.07	3.04	0.01	<	0.01	68,203
Virginia	3.02	-	3.02	3.01	-	0.01	-	106,619
West Virginia	3.90	-	3.90	0.09	3.74	-	0.08	21,882
Southwest	3.46	<	3.46	0.52	2.80	<	0.14	359,843
Arizona	4.46	<	4.46	1.79	2.63	-	0.03	52,370
New Mexico	7.41	-	7.41	2.25	5.13	-	0.03	18,789
Oklahoma	3.65	<	3.65	0.50	2.85	0.01	0.30	43,032
Texas	2.92	-	2.92	0.12	2.65	<	0.14	245,652
Rocky Mountain	3.89	0.01	3.89	0.97	2.83	0.02	0.07	104,688
Colorado	3.09	<	3.09	0.99	2.06	0.04	0.01	54,231
Idaho	4.08	0.01	4.07	0.66	3.03	0.01	0.38	12,750
Montana	4.00	0.01	3.99	0.58	3.39	-	0.02	10,427
Utah	4.28	0.01	4.27	0.53	3.72	-	0.03	20,688
Wyoming	8.73	<	8.73	3.49	5.06	-	0.17	6,592
Far West³	5.83	0.30	5.53	2.18	3.27	0.04	0.04	669,153
California	6.27	0.37	5.90	2.47	3.36	0.03	0.04	533,116
Nevada	4.43	0.02	4.41	1.79	2.53	0.05	0.04	18,563
Oregon	3.25	-	3.25	1.24	1.94	0.03	0.03	41,175
Washington	4.44	0.02	4.42	0.75	3.47	0.14	0.06	76,299
Alaska	8.43	0.65	7.79	7.21	-	-	0.58	10,010
Hawaii	0.34	0.03	0.30	0.25	-	-	0.05	18,412

- represents zero

< rounds to zero

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

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 13.

Table 34
State Intergovernmental Expenditure, by Function, FY 1989
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$165,506,107	\$104,601,291	\$19,614,348	\$15,749,681	\$7,376,173	\$6,229,217	\$2,499,567	\$717,094	\$1,192,320	\$1,140,267	\$6,386,149
New England	7,929,901	4,407,625	375,965	1,471,841	153,041	41,679	463,970	189,880	109,038	404,990	311,872
Connecticut	1,697,074	1,225,990	53,693	218,844	29,891	33,606	-	8,113	-	32,570	94,367
Maine	639,690	515,732	16,786	64,734	19,788	4,031	-	6,485	375	-	11,759
Massachusetts	4,685,534	2,018,156	237,285	1,097,225	65,843	125	463,970	144,776	108,519	367,041	182,594
New Hampshire	221,400	118,075	31,817	31,944	16,945	3,917	-	9,124	144	5,379	4,055
Rhode Island	425,660	329,781	27,997	51,643	857	-	-	1,081	-	-	14,301
Vermont	260,543	199,891	8,387	7,451	19,717	-	-	20,301	-	-	4,796
Mideast²	33,124,258	17,568,915	7,016,438	2,466,533	806,497	1,364,622	1,374,832	177,562	266,510	282,966	1,799,383
Delaware	327,552	282,077	851	994	3,000	4	9,100	-	28	-	31,498
Maryland	2,301,003	1,285,658	41	187,185	305,730	306,134	54,722	19,128	4,641	6,656	131,108
New Jersey	6,201,380	3,730,713	717,599	1,036,446	10,729	97,577	-	41,736	44,575	33,676	488,329
New York	17,827,704	8,389,015	5,447,924	1,143,352	215,002	537,805	930,396	93,396	201,116	90,098	779,600
Pennsylvania	6,466,619	3,881,452	850,023	98,556	272,036	423,102	380,614	23,302	16,150	152,536	368,848
Great Lakes	25,723,968	14,654,167	1,747,520	4,248,301	2,153,006	1,247,898	359,767	195,611	118,772	92,667	906,259
Illinois	5,573,284	3,693,852	146,634	664,262	380,190	50,926	169,845	92,315	28,935	28,801	317,524
Indiana	3,291,629	2,028,455	254,360	587,667	298,226	36,729	-	11,533	5,353	-	69,306
Michigan	6,008,702	3,044,792	294,116	1,008,015	635,611	656,521	95,741	2,687	7,362	26,727	237,130
Ohio	6,772,650	4,062,944	795,569	876,300	522,385	242,036	47,652	13,700	31,199	37,139	143,726
Wisconsin	4,077,703	1,824,124	256,841	1,112,057	316,594	261,686	46,529	75,376	45,923	-	138,573
Plains	10,832,100	7,336,450	572,473	1,135,562	877,226	233,246	39,026	49,727	52,809	72,462	463,119
Iowa	1,944,146	1,368,597	26,330	169,912	234,726	34,654	2,487	1,756	27,523	16,129	62,032
Kansas	1,181,921	948,451	-	85,610	81,154	31,691	-	-	6,785	13,241	14,989
Minnesota	4,059,439	2,239,709	517,468	688,537	245,793	99,848	31,587	26,022	17,733	17,939	174,803
Missouri	2,425,474	2,060,799	8,743	9,642	154,562	8,346	2,078	21,949	757	20,123	138,475
Nebraska	618,137	321,177	2,920	89,214	104,136	55,446	2,874	-	5	-	42,365
North Dakota	370,434	250,540	16,385	41,856	41,819	3,027	-	-	-	-	16,807
South Dakota	232,549	147,177	627	50,791	15,036	234	-	-	6	5,030	13,648
Southeast	31,459,762	24,042,781	921,825	2,469,724	1,147,227	829,648	122,576	32,504	307,378	197,175	1,388,924
Alabama	2,026,162	1,613,389	4,802	100,870	141,742	11,069	-	-	3,470	-	150,820
Arkansas	1,124,888	846,572	223	45,571	103,227	32,280	-	-	2,775	-	94,240
Florida	6,982,613	5,184,233	-	1,141,628	192,079	199,495	24,225	-	-	40,962	199,991
Georgia	3,302,468	2,876,074	-	16,120	45,813	232,021	8,972	-	28,382	31,832	63,254
Kentucky	1,797,563	1,476,467	1,438	-	91,561	74,073	-	-	24,115	22,268	107,641
Louisiana	2,109,343	1,726,686	28,524	154,756	11,167	2,315	-	-	34,958	21,548	129,389

Table 34 (cont.)
State Intergovernmental Expenditure, by Function, FY 1989
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	\$1,527,556	\$1,128,898	\$4,187	\$217,438	\$95,396	\$23,662	-	-	\$3,586	-	\$54,389
North Carolina	4,726,059	3,610,307	253,185	319,580	90,908	221,943	-	21,178	11,283	37,316	160,359
South Carolina	1,693,256	1,367,844	6,647	208,479	15,043	14,985	-	-	-	-	80,258
Tennessee	2,092,913	1,195,107	298,747	217,936	218,933	1,381	13,252	11,326	51,220	20,112	64,899
Virginia	3,222,642	2,199,409	324,072	33,818	141,358	10,103	76,127	-	147,589	23,137	267,029
West Virginia	854,299	817,795	-	13,528	-	6,321	-	-	-	-	16,655
Southwest											
Arizona	12,467,272	10,087,056	6,320	916,331	558,532	339,977	625	9,013	88,691	25,803	434,924
New Mexico	2,334,029	1,378,204	926	525,583	338,033	16,374	-	-	21,018	-	53,891
Oklahoma	1,392,320	963,598	-	333,142	33,562	1,080	-	9,013	2,785	842	48,298
Texas	1,571,165	1,224,419	5,386	14,250	174,865	43,641	-	-	3,219	24,961	80,424
Texas	7,169,758	6,520,835	8	43,356	12,072	278,882	625	-	61,669	-	252,311
Rocky Mountain											
Colorado	4,075,970	2,960,689	290,308	175,237	302,992	84,001	835	6,933	4,112	6,303	244,560
Idaho	1,676,445	1,116,683	274,102	22,943	164,478	19,562	-	503	2,301	4,930	70,943
Montana	520,479	385,816	-	53,725	55,341	3,892	163	6,430	1,311	-	13,801
Utah	417,186	354,473	8,859	4,287	14,230	5,569	672	-	-	-	29,096
Wyoming	886,089	768,616	3,397	-	44,688	34,029	-	-	500	-	34,859
Wyoming	575,771	335,101	3,950	94,282	24,255	20,949	-	-	-	1,373	95,861
Far West³											
California	38,986,445	23,043,785	8,612,256	2,740,145	1,340,250	2,044,343	137,936	28,811	242,197	57,901	738,821
Nevada	33,438,779	19,109,670	8,456,190	2,282,803	844,960	1,888,977	30,429	28,811	217,541	42,278	537,120
Oregon	821,583	470,219	6,155	289,319	32,952	6,951	-	-	1,028	-	14,959
Washington	1,336,959	800,816	216	90,609	253,914	100,118	13,106	-	21,793	-	56,387
Washington	3,389,124	2,663,080	149,695	77,414	208,424	48,297	94,401	-	1,835	15,623	130,355
Alaska	844,290	499,823	64,943	83,659	37,288	43,803	-	27,053	2,799	-	84,922
Hawaii	62,141	-	6,300	42,348	114	-	-	-	14	-	13,365

- represents zero

¹ Includes transfers to the federal government. See Table 26, Note 1.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 14.

Table 35
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$165,506,107	63.20%	11.85%	9.52%	4.46%	3.76%	1.51%	0.43%	0.72%	0.69%	3.86%
New England	7,929,901	55.58	4.74	18.56	1.93	0.53	5.85	2.39	1.38	5.11	3.93
Connecticut	1,697,074	72.24	3.16	12.90	1.76	1.98	-	0.48	-	1.92	5.56
Maine	639,690	80.62	2.62	10.12	3.09	0.63	-	1.01	0.06	-	1.84
Massachusetts	4,685,534	43.07	5.06	23.42	1.41	<	9.90	3.09	2.32	7.83	3.90
New Hampshire	221,400	53.33	14.37	14.43	7.65	1.77	-	4.12	0.07	2.43	1.83
Rhode Island	425,660	77.48	6.58	12.13	0.20	-	-	0.25	-	-	3.36
Vermont	260,543	76.72	3.22	2.86	7.57	-	-	7.79	-	-	1.84
Mideast²	33,124,258	53.04	21.18	7.45	2.43	4.12	4.15	0.54	0.80	0.85	5.43
Delaware	327,552	86.12	0.26	0.30	0.92	<	2.78	-	0.01	-	9.62
Maryland	2,301,003	55.87	<	8.13	13.29	13.30	2.38	0.83	0.20	0.29	5.70
New Jersey	6,201,380	60.16	11.57	16.71	0.17	1.57	-	0.67	0.72	0.54	7.87
New York	17,827,704	47.06	30.56	6.41	1.21	3.02	5.22	0.52	1.13	0.51	4.37
Pennsylvania	6,466,619	60.02	13.14	1.52	4.21	6.54	5.89	0.36	0.25	2.36	5.70
Great Lakes	25,723,968	56.97	6.79	16.51	8.37	4.85	1.40	0.76	0.46	0.36	3.52
Illinois	5,573,284	66.28	2.63	11.92	6.82	0.91	3.05	1.66	0.52	0.52	5.70
Indiana	3,291,629	61.62	7.73	17.85	9.06	1.12	-	0.35	0.16	-	2.11
Michigan	6,008,702	50.67	4.89	16.78	10.58	10.93	1.59	0.04	0.12	0.44	3.95
Ohio	6,772,650	59.99	11.75	12.94	7.71	3.57	0.70	0.20	0.46	0.55	2.12
Wisconsin	4,077,703	44.73	6.30	27.27	7.76	6.42	1.14	1.85	1.13	-	3.40
Plains	10,832,100	67.73	5.28	10.48	8.10	2.15	0.36	0.46	0.49	0.67	4.28
Iowa	1,944,146	70.40	1.35	8.74	12.07	1.78	0.13	0.09	1.42	0.83	3.19
Kansas	1,181,921	80.25	-	7.24	6.87	2.68	-	-	0.57	1.12	1.27
Minnesota	4,059,439	55.17	12.75	16.96	6.05	2.46	0.78	0.64	0.44	0.44	4.31
Missouri	2,425,474	84.96	0.36	0.40	6.37	0.34	0.09	0.90	0.03	0.83	5.71
Nebraska	618,137	51.96	0.47	14.43	16.85	8.97	0.46	-	<	-	6.85
North Dakota	370,434	67.63	4.42	11.30	11.29	0.82	-	-	-	-	4.54
South Dakota	232,549	63.29	0.27	21.84	6.47	0.10	-	-	<	2.16	5.87
Southeast	31,459,762	76.42	2.93	7.85	3.65	2.64	0.39	0.10	0.98	0.63	4.41
Alabama	2,026,162	79.63	0.24	4.98	7.00	0.55	-	-	0.17	-	7.44
Arkansas	1,124,888	75.26	0.02	4.05	9.18	2.87	-	-	0.25	-	8.38
Florida	6,982,613	74.24	-	16.35	2.75	2.86	0.35	-	-	0.59	2.86
Georgia	3,302,468	87.09	-	0.49	1.39	7.03	0.27	-	-	0.86	1.92
Kentucky	1,797,563	82.14	0.08	-	5.09	4.12	-	-	1.34	1.24	5.99
Louisiana	2,109,343	81.86	1.35	7.34	0.53	0.11	-	-	1.66	1.02	6.13

Table 35 (cont.)
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	\$1,527,556	73.90%	0.27%	14.23%	6.25%	1.55%	-	-	0.23%	-	3.56%
North Carolina	4,726,059	76.39	5.36	6.76	1.92	4.70	-	0.45	0.24	0.79	3.39
South Carolina	1,693,256	80.78	0.39	12.31	0.89	0.88	-	-	-	-	4.74
Tennessee	2,092,913	57.10	14.27	10.41	10.46	0.07	0.63	0.54	2.45	0.96	3.10
Virginia	3,222,642	68.25	10.06	1.05	4.39	0.31	2.36	-	4.58	0.72	8.29
West Virginia	854,299	95.73	-	1.58	-	0.74	-	-	-	-	1.95
Southwest	12,467,272	80.91	0.05	7.35	4.48	2.73	0.01	0.07	0.71	0.21	3.49
Arizona	2,334,029	59.05	0.04	22.52	14.48	0.70	-	-	0.90	-	2.31
New Mexico	1,392,320	69.21	-	23.93	2.41	0.08	-	0.65	0.20	0.06	3.47
Oklahoma	1,571,165	77.93	0.34	0.91	11.13	2.78	-	-	0.20	1.59	5.12
Texas	7,169,758	90.95	<	0.60	0.17	3.89	0.01	-	0.86	-	3.52
Rocky Mountain	4,075,970	72.64	7.12	4.30	7.43	2.06	0.02	0.17	0.10	0.15	6.00
Colorado	1,676,445	66.61	16.35	1.37	9.81	1.17	-	0.03	0.14	0.29	4.23
Idaho	520,479	74.13	-	10.32	10.63	0.75	0.03	1.24	0.25	-	2.65
Montana	417,186	84.97	2.12	1.03	3.41	1.33	0.16	-	-	-	6.97
Utah	886,089	86.74	0.38	-	5.04	3.84	-	-	0.06	-	3.93
Wyoming	575,771	58.20	0.69	16.37	4.21	3.64	-	-	-	0.24	16.65
Far West³	38,986,445	59.11	22.09	7.03	3.44	5.24	0.35	0.07	0.62	0.15	1.90
California	33,438,779	57.15	25.29	6.83	2.53	5.65	0.09	0.09	0.65	0.13	1.61
Nevada	821,583	57.23	0.75	35.21	4.01	0.85	-	-	0.13	-	1.82
Oregon	1,336,959	59.90	0.02	6.78	18.99	7.49	0.98	-	1.63	-	4.22
Washington	3,389,124	78.58	4.42	2.28	6.15	1.43	2.79	-	0.05	0.46	3.85
Alaska	844,290	59.20	7.69	9.91	4.42	5.19	-	3.20	0.33	-	10.06
Hawaii	62,141	-	10.14	68.15	0.18	-	-	-	0.02	-	21.51

- represents zero

< rounds to zero

¹ Includes transfers to the federal government. See Table 26, Note 1.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 14.

Table 36
State Intergovernmental Expenditure, by Function, Per Capita, FY 1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 7/1/89 Population (thousands)
United States	\$668.35	\$422.40	\$79.21	\$63.60	\$29.79	\$25.15	\$10.09	\$2.90	\$4.81	\$4.60	\$25.79	247,635
New England	607.84	337.85	28.82	112.82	11.73	3.19	35.56	14.55	8.36	31.04	23.91	13,046
Connecticut	523.95	378.51	16.58	67.57	9.23	10.38	-	2.50	-	10.06	29.13	3,239
Maine	523.48	422.04	13.74	52.97	16.19	3.30	-	5.31	0.31	-	9.62	1,222
Massachusetts	792.41	341.31	40.13	185.56	11.14	0.02	78.47	24.48	18.35	62.07	30.88	5,913
New Hampshire	200.00	106.66	28.74	28.86	15.31	3.54	-	8.24	0.13	4.86	3.66	1,107
Rhode Island	426.51	330.44	28.05	51.75	0.86	-	-	1.08	-	-	14.33	998
Vermont	459.51	352.54	14.79	13.14	34.77	-	-	35.80	-	-	8.46	567
Mideast²	768.67	407.70	162.82	57.24	18.72	31.67	31.90	4.12	6.18	6.57	41.76	43,093
Delaware	486.70	419.13	1.26	1.48	4.46	0.01	13.52	-	0.04	-	46.80	673
Maryland	490.20	273.89	0.01	39.88	65.13	65.22	11.66	4.07	0.99	1.42	27.93	4,694
New Jersey	801.63	482.25	92.76	133.98	1.39	12.61	-	5.40	5.76	4.35	63.12	7,736
New York	993.19	467.35	303.51	63.70	11.98	29.96	51.83	5.20	11.20	5.02	43.43	17,950
Pennsylvania	537.09	322.38	70.60	8.19	22.59	35.14	31.61	1.94	1.34	12.67	30.64	12,040
Great Lakes	608.16	346.45	41.31	100.44	50.90	29.50	8.51	4.62	2.81	2.19	21.43	42,298
Illinois	478.07	316.85	12.58	56.98	32.61	4.37	14.57	7.92	2.48	2.47	27.24	11,658
Indiana	588.53	362.68	45.48	105.07	53.32	6.57	-	2.06	0.96	-	12.39	5,593
Michigan	647.98	328.35	31.72	108.70	68.54	70.80	10.32	0.29	0.79	2.88	25.57	9,273
Ohio	620.95	372.51	72.94	80.34	47.89	22.19	4.37	1.26	2.86	3.41	13.18	10,907
Wisconsin	837.83	374.79	52.77	228.49	65.05	53.77	9.56	15.49	9.44	-	28.47	4,867
Plains	606.81	410.98	32.07	63.61	49.14	13.07	2.19	2.79	2.96	4.06	25.94	17,851
Iowa	684.56	481.90	9.27	59.83	82.65	12.20	0.88	0.62	9.69	5.68	21.84	2,840
Kansas	470.32	377.42	-	34.07	32.29	12.61	-	-	2.70	5.27	5.96	2,513
Minnesota	932.56	514.52	118.88	158.18	56.47	22.94	7.26	5.98	4.07	4.12	40.16	4,353
Missouri	470.14	399.46	1.69	1.87	29.96	1.62	0.40	4.25	0.15	3.90	26.84	5,159
Nebraska	383.70	199.36	1.81	55.38	64.64	34.42	1.78	-	†	-	26.30	1,611
North Dakota	561.26	379.61	24.83	63.42	63.36	4.59	-	-	-	-	25.47	660
South Dakota	325.24	205.84	0.88	71.04	21.03	0.33	-	-	0.01	7.03	19.09	715
Southeast	530.17	405.18	15.53	41.62	19.33	13.98	2.07	0.55	5.18	3.32	23.41	59,339
Alabama	492.03	391.79	1.17	24.49	34.42	2.69	-	-	0.84	-	36.62	4,118
Arkansas	467.53	351.86	0.09	18.94	42.90	13.42	-	-	1.15	-	39.17	2,406
Florida	551.07	409.14	-	90.10	15.16	15.74	1.91	-	-	3.23	15.78	12,671
Georgia	513.12	446.87	-	2.50	7.12	36.05	1.39	-	4.41	4.95	9.83	6,436
Kentucky	482.31	396.15	0.39	-	24.57	19.87	-	-	6.47	5.97	28.88	3,727
Louisiana	481.37	394.04	6.51	35.32	2.55	0.53	-	-	7.98	4.92	29.53	4,382

Table 36 (cont.)
State Intergovernmental Expenditure, by Function, Per Capita, FY 1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 7/1/89 Population (thousands)
Southeast (cont.)												
Mississippi	\$582.81	\$430.71	\$1.60	\$82.96	\$36.40	\$9.03	-	-	\$1.37	-	\$20.75	2,621
North Carolina	719.23	549.43	38.53	48.63	13.83	33.78	-	3.22	1.72	5.68	24.40	6,571
South Carolina	482.13	389.48	1.89	59.36	4.28	4.27	-	-	-	-	22.85	3,512
Tennessee	423.67 †	241.92	60.48	44.12	44.32	0.28	2.68	2.29	10.37	4.07	13.14	4,940
Virginia	528.48	360.68	53.14	5.55	23.18	1.66	12.48	-	24.20	3.79	43.79	6,098
West Virginia	460.04	440.39	-	7.28	-	3.40	-	-	-	-	8.97	1,857
Southwest	492.80	398.71	0.25	36.22	22.08	13.44	0.02	0.36	3.51	1.02	17.19	25,299
Arizona	656.36	387.57	0.26	147.80	95.06	4.60	-	-	5.91	-	15.15	3,556
New Mexico	911.20	630.63	-	218.02	21.96	0.71	-	5.90	1.82	0.55	31.61	1,528
Oklahoma	487.33	379.78	1.67	4.42	54.24	13.54	-	-	1.00	7.74	24.95	3,224
Texas	421.97	383.78	†	2.55	0.71	16.41	0.04	-	3.63	-	14.85	16,991
Rocky Mountain	556.90	404.52	39.66	23.94	41.40	11.48	0.11	0.95	0.56	0.86	33.41	7,319
Colorado	505.41	336.65	82.64	6.92	49.59	5.90	-	0.15	0.69	1.49	21.39	3,317
Idaho	513.29	380.49	-	52.98	54.58	3.84	0.16	6.34	1.29	-	13.61	1,014
Montana	517.60	439.79	10.99	5.32	17.66	6.91	0.83	-	-	-	36.10	806
Utah	519.09	450.27	1.99	-	26.18	19.93	-	-	0.29	-	20.42	1,707
Wyoming	1,212.15	705.48	8.32	198.49	51.06	44.10	-	-	-	2.89	201.81	475
Far West³	1,032.62	610.35	228.11	72.58	35.50	54.15	3.65	0.76	6.41	1.53	19.57	37,755
California	1,150.56	657.53	290.96	78.55	29.07	65.00	1.05	0.99	7.49	1.45	18.48	29,063
Nevada	739.50	423.24	5.54	260.41	29.66	6.26	-	-	0.93	-	13.46	1,111
Oregon	474.10	283.98	0.08	32.13	90.04	35.50	4.65	-	7.73	-	20.00	2,820
Washington	711.85	559.35	31.44	16.26	43.78	10.14	19.83	-	0.39	3.28	27.38	4,761
Alaska	1,602.07	948.43	123.23	158.75	70.76	83.12	-	51.33	5.31	-	161.14	527
Hawaii	55.88	-	5.67	38.08	0.10	-	-	-	0.01	-	12.02	1,112

- represents zero

† less than \$1 per capita

¹ Includes transfers to the federal government. See Table 26, Note 1.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 14.

Table 37
State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1988 (millions)
United States	4.09%	2.59%	0.48%	0.39%	0.18%	0.15%	0.06%	0.02%	0.03%	0.03%	0.16%	\$4,044,818
New England	3.01	1.67	0.14	0.56	0.06	0.02	0.18	0.07	0.04	0.15	0.12	263,583
Connecticut	2.26	1.63	0.07	0.29	0.04	0.04	-	0.01	-	0.04	0.13	75,255
Maine	3.49	2.81	0.09	0.35	0.11	0.02	-	0.04	<	-	0.06	18,322
Massachusetts	3.80	1.63	0.19	0.89	0.05	<	0.38	0.12	0.09	0.30	0.15	123,447
New Hampshire	1.05	0.56	0.15	0.15	0.08	0.02	-	0.04	<	0.03	0.02	21,103
Rhode Island	2.52	1.95	0.17	0.31	0.01	-	-	0.01	-	-	0.08	16,876
Vermont	3.04	2.33	0.10	0.09	0.23	-	-	0.24	-	-	0.06	8,580
Mideast²	4.06	2.15	0.86	0.30	0.10	0.17	0.17	0.02	0.03	0.03	0.22	816,603
Delaware	2.83	2.43	0.01	0.01	0.03	<	0.08	-	<	-	0.27	11,587
Maryland	2.54	1.42	<	0.21	0.34	0.34	0.06	0.02	0.01	0.01	0.14	90,633
New Jersey	3.61	2.17	0.42	0.60	0.01	0.06	-	0.02	0.03	0.02	0.28	171,763
New York	5.12	2.41	1.57	0.33	0.06	0.15	0.27	0.03	0.06	0.03	0.22	347,942
Pennsylvania	3.32	1.99	0.44	0.05	0.14	0.22	0.20	0.01	0.01	0.08	0.19	194,678
Great Lakes	3.77	2.15	0.26	0.62	0.32	0.18	0.05	0.03	0.02	0.01	0.13	682,067
Illinois	2.72	1.80	0.07	0.32	0.19	0.02	0.08	0.05	0.01	0.01	0.16	204,693
Indiana	4.00	2.47	0.31	0.71	0.36	0.04	-	0.01	0.01	-	0.08	82,239
Michigan	3.95	2.00	0.19	0.66	0.42	0.43	0.06	<	<	0.02	0.16	151,995
Ohio	4.02	2.41	0.47	0.52	0.31	0.14	0.03	0.01	0.02	0.02	0.09	168,343
Wisconsin	5.45	2.44	0.34	1.49	0.42	0.35	0.06	0.10	0.06	-	0.19	74,797
Plains	3.99	2.70	0.21	0.42	0.32	0.09	0.01	0.02	0.02	0.03	0.17	271,663
Iowa	4.74	3.34	0.06	0.41	0.57	0.08	0.01	<	0.07	0.04	0.15	41,018
Kansas	3.02	2.42	-	0.22	0.21	0.08	-	-	0.02	0.03	0.04	39,178
Minnesota	5.72	3.15	0.73	0.97	0.35	0.14	0.04	0.04	0.02	0.03	0.25	71,014
Missouri	3.05	2.59	0.01	0.01	0.19	0.01	<	0.03	<	0.03	0.17	79,476
Nebraska	2.62	1.36	0.01	0.38	0.44	0.24	0.01	-	<	-	0.18	23,564
North Dakota	4.45	3.01	0.20	0.50	0.50	0.04	-	-	-	-	0.20	8,329
South Dakota	2.56	1.62	0.01	0.56	0.17	<	-	-	<	0.06	0.15	9,084
Southeast	3.71	2.83	0.11	0.29	0.14	0.10	0.01	<	0.04	0.02	0.16	848,796
Alabama	3.84	3.06	0.01	0.19	0.27	0.02	-	-	0.01	-	0.29	52,772
Arkansas	3.85	2.90	<	0.16	0.35	0.11	-	-	0.01	-	0.32	29,195
Florida	3.41	2.54	-	0.56	0.09	0.10	0.01	-	-	0.02	0.10	204,479
Georgia	3.41	2.97	-	0.02	0.05	0.24	0.01	-	0.03	0.03	0.07	96,823
Kentucky	3.75	3.08	<	-	0.19	0.15	-	-	0.05	0.05	0.22	47,934
Louisiana	3.91	3.20	0.05	0.29	0.02	<	-	-	0.06	0.04	0.24	54,006

Table 37 (cont.)
 State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1989

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1988 (millions)
Southeast (cont.)												
Mississippi	5.25%	3.88%	0.01%	0.75%	0.33%	0.08%	-	-	0.01%	-	0.19%	\$29,073
North Carolina	5.09	3.89	0.27	0.34	0.10	0.24	-	0.02	0.01	0.04	0.17	92,886
South Carolina	3.77	3.04	0.01	0.46	0.03	0.03	-	-	-	-	0.18	44,924
Tennessee	3.07	1.75	0.44	0.32	0.32	<	0.02	0.02	0.08	0.03	0.10	68,203
Virginia	3.02	2.06	0.30	0.03	0.13	0.01	0.07	-	0.14	0.02	0.25	106,619
West Virginia	3.90	3.74	-	0.06	-	0.03	-	-	-	-	0.08	21,882
Southwest	3.46	2.80	<	0.25	0.16	0.09	<	<	0.02	0.01	0.12	359,843
Arizona	4.46	2.63	<	1.00	0.65	0.03	-	-	0.04	-	0.10	52,370
New Mexico	7.41	5.13	-	1.77	0.18	0.01	-	0.05	0.01	<	0.26	18,789
Oklahoma	3.65	2.85	0.01	0.03	0.41	0.10	-	-	0.01	0.06	0.19	43,032
Texas	2.92	2.65	<	0.02	<	0.11	<	-	0.03	-	0.10	245,652
Rocky Mountain	3.89	2.83	0.28	0.17	0.29	0.08	<	0.01	<	0.01	0.23	104,688
Colorado	3.09	2.06	0.51	0.04	0.30	0.04	-	<	<	0.01	0.13	54,231
Idaho	4.08	3.03	-	0.42	0.43	0.03	<	0.05	0.01	-	0.11	12,750
Montana	4.00	3.40	0.08	0.04	0.14	0.05	0.01	-	-	-	0.28	10,427
Utah	4.28	3.72	0.02	-	0.22	0.16	-	-	<	-	0.17	20,688
Wyoming	8.73	5.08	0.06	1.43	0.37	0.32	-	-	-	0.02	1.45	6,592
Far West³	5.83	3.44	1.29	0.41	0.20	0.31	0.02	<	0.04	0.01	0.11	669,153
California	6.27	3.58	1.59	0.43	0.16	0.35	0.01	0.01	0.04	0.01	0.10	533,116
Nevada	4.43	2.53	0.03	1.56	0.18	0.04	-	-	0.01	-	0.08	18,563
Oregon	3.25	1.94	<	0.22	0.62	0.24	0.03	-	0.05	-	0.14	41,175
Washington	4.44	3.49	0.20	0.10	0.27	0.06	0.12	-	<	0.02	0.17	76,299
Alaska	8.43	4.99	0.65	0.84	0.37	0.44	-	0.27	0.03	-	0.85	10,010
Hawaii	0.34	-	0.03	0.23	<	-	-	-	<	-	0.07	18,412

- represents zero

< rounds to zero

¹ Includes transfers to the federal government. See Table 26, Note 1.

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 14.

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.

Tables 38 through 43 show total federal, state, and local government revenues and expenditures in current dollars, dollars per capita, and as a percentage of personal income for selected years from 1927 to 1989. The population figures used in the per capita tables differ from those used elsewhere in this volume because they include military personnel overseas.

The revenues in Tables 38 through 40 are *total* revenues, which include those from utilities, liquor stores, and insurance trust funds, as well as general revenues. State and local *general* revenues are the focus of Tables 69 through 74 in this section. Tables 42 through 44 record *total* expenditures, which refer to general expenditures (for current operations and capital outlay), as well as expenditures for utilities, liquor stores, and insurance trust funds. Tables 38 through 43 separate intergovernmental revenues and expenditures from all other own-source revenues and direct expenditures. Table 44 focuses on *direct* general expenditures only.

Table 45 provides data on the level of outstanding debt by type of government for selected years between 1929 and 1974, and for each year from 1979 to 1989.

Tables 60 through 68 provide detail for specific functions broken down by all governments, the federal government, and state and local governments. Of the time period shown, 1952 to 1989, the early years were selected to correspond to the years when the Census of Governments was taken.

Comparisons for specific types of government in Tables 38 through 68 may reveal that revenues do not equal expenditures exactly for a particular year. This may occur for a number of reasons, some of which include: debt financing, which can result in revenues and expendi-

tures for a given purpose occurring in different years; biennial budget periods, which may cause revenues and expenditures to be balanced more closely in alternate years in some states; and any carryovers (or shortfalls) as a result of budget surpluses (or deficits), which will cause total revenue and expenditures for a particular year to diverge.

Tables 75 through 81 contain historical data on federal, state, and local tax revenues by type of tax and type of government. Tax revenues are own-source general revenues, excluding charges and miscellaneous general revenue as well as utility, liquor store, and insurance trust revenues.

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. The historical table traces federal, state, and local debt for selected years since 1929.

The first table in each subsection (Tables 46, 50, and 54) gives a summary of the different types of debt of each government. The tables were compiled from data provided by the Bureau of the Census.

Tables 47, 51, and 55 give the outstanding long-term debt broken down by function. This shows what governments have funded in the past what they are still paying off. Tables 48, 52, and 56 shows long-term debt by function issued in FY 1989.

The last table in each subsection (Tables 49, 53, and 57), gives the per capita debt. This provides one way of comparing debt from different regions or localities.

The last table in the section contains some historical data on the aggregate, rather than state level. Selected years from this table are also included in a graph in the Graphic Summary section at the beginning of this volume.

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.

Table 38
Total Government Revenues, Selected Years 1927-1989
(millions)

Year	All Governments Total ¹	Federal Total	State				Local			
			Total	Intergovernmental		Own-Source ²	Total	Intergovernmental		Own-Source ²
				Federal	Local			Federal	State ³	
1927	\$12,191	\$4,469	\$2,152	\$107	\$51	\$1,994	\$6,333	\$9	\$596	\$5,728
1934	11,300	3,886	3,421	933	36	2,452	6,363	83	1,318	4,962
1940	17,804	7,000	5,737	667	58	5,012	7,724	278	1,654	5,792
1946	61,532	46,405	8,576	802	63	7,712	9,561	53	2,092	7,416
1952	100,245	71,798	16,815	2,329	156	14,330	19,398	237	5,044	14,117
1957	129,151	87,066	24,656	3,500	427	20,728	29,021	343	7,321	21,357
1962	168,062	106,441	37,595	7,108	373	30,115	43,147	763	10,879	31,506
1967	252,563	161,351	61,082	13,616	673	46,793	64,608	1,753	18,434	44,419
1972	382,835	223,378	112,343	26,791	1,191	84,362	114,791	4,551	35,143	75,097
1973	432,057	253,697	129,808	31,361	1,339	97,108	129,119	7,903	39,963	81,253
1974	483,953	288,411	140,815	31,632	1,538	107,645	143,132	10,188	44,553	88,391
1975	519,265	303,530	157,033	36,148	1,680	119,206	159,726	10,886	51,068	97,772
1976	571,224	324,858	183,821	42,013	2,704	139,104	178,338	13,576	56,169	108,592
1977	657,546	383,495	204,426	45,890	2,737	155,799	196,458	16,554	60,277	119,626
1978	731,736	431,280	225,011	50,200	3,261	171,550	214,518	19,393	64,661	130,464
1979	829,371	500,927	247,005	54,548	2,539	189,917	234,630	20,616	74,162	139,853
1980	932,199	565,477	276,962	61,892	2,434	212,636	258,298	21,136	81,289	155,873
1981	1,075,387	660,759	310,828	67,868	2,918	240,042	287,834	22,427	89,017	176,391
1982	1,144,787	687,647	330,899	66,026	3,139	261,732	315,322	21,256	95,363	198,703
1983	1,181,420	679,663	357,637	68,962	3,742	284,933	338,070	21,021	98,378	218,670
1984	1,307,483	754,016	397,087	76,140	5,310	315,637	366,156	20,912	105,820	239,425
1985	1,418,781	806,808	438,954	84,469	5,453	349,032	402,544	21,724	116,359	264,461
1986 ^r	1,515,657	847,516	481,174	92,666	5,908	382,600	434,751	20,433	126,824	287,494
1987 ^r	1,679,165	952,631	516,784	95,463	6,918	414,560	469,317	19,533	136,752	313,032
1988 ^r	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

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

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

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

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

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

Table 39
Total Government Revenues, Per Capita, Selected Years 1927-1989

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Population ⁴ (thousands)
			Total	Intergovernmental		Own-Source ²	Total	Intergovernmental		Own-Source ²	
				Federal	Local			Federal	State ³		
1927	102	38	18	1	†	17	53	†	5	48	119,035
1934	89	31	27	7	†	19	50	1	10	39	126,374
1940	135	53	43	5	†	38	59	2	13	44	131,954
1946	439	331	61	6	†	55	68	†	15	53	140,054
1952	636	456	107	15	1	91	123	2	32	90	157,553
1957	751	506	143	20	2	121	169	2	43	124	171,984
1962	901	571	202	38	2	161	231	4	58	169	186,538
1967	1,271	812	307	69	3	235	325	9	93	224	198,712
1972	1,824	1,064	535	128	6	402	547	22	167	358	209,896
1973	2,039	1,197	613	148	6	458	609	37	189	383	211,909
1974	2,263	1,349	658	148	7	503	669	48	208	413	213,854
1975	2,404	1,405	727	167	8	552	740	50	236	453	215,973
1976	2,620	1,490	843	193	12	638	818	62	258	498	218,035
1977	2,986	1,741	928	208	12	707	892	75	274	543	220,239
1978	3,287	1,938	1,011	226	15	771	964	87	291	586	222,585
1979	3,685	2,226	1,098	242	11	844	1,043	92	330	621	225,055
1980	4,093	2,483	1,216	272	11	934	1,134	93	357	684	227,757
1981	4,673	2,871	1,351	295	13	1,043	1,251	97	387	766	230,138
1982	4,923	2,957	1,423	284	13	1,126	1,356	91	410	855	232,520
1983	5,032	2,895	1,523	294	16	1,214	1,440	90	419	931	234,799
1984	5,517	3,181	1,675	321	22	1,332	1,545	88	446	1,010	237,001
1985	5,929	3,372	1,834	353	23	1,459	1,682	91	486	1,105	239,283
1986 ^f	6,274	3,508	1,992	384	24	1,584	1,799	85	525	1,190	241,596
1987 ^f	6,888	3,908	2,120	392	28	1,701	1,925	80	561	1,284	243,773
1988 ^f	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

† less than \$1 per capita

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

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

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

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

⁴ Totals include military personnel overseas beginning with 1940.

Sources: 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 in [year]*.

Table 40
Total Government Revenues as a Percentage of Personal Income, Selected Years 1927-1989

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

< rounds to zero

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

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

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

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

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

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

Table 41
Total Government Expenditures, Selected Years 1927-1989
(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
1962	176,240	113,428	105,693	7,735	36,402	25,495	10,906	45,279	45,053
1967	257,800	166,849	151,821	15,027	58,760	39,704	19,056	66,648	66,274
1972	399,098	242,186	208,602	33,584	109,255	72,496	36,759	118,568	118,001
1973	436,907	272,709	231,441	41,268	118,836	78,014	40,822	128,254	127,452
1974	478,325	295,488	252,634	42,854	132,134	86,193	45,941	140,387	139,498
1975	560,129	341,517	291,889	49,628	158,882	106,905	51,978	162,614	161,336
1976	625,076	391,085	322,028	69,057	180,926	123,069	57,858	181,802	179,980
1977	682,492	433,340	359,324	74,016	191,225	128,765	62,460	196,307	194,403
1978	745,438	479,297	400,125	79,172	203,832	136,545	67,287	211,081	208,768
1979	832,385	537,338	452,011	85,327	224,653	148,690	75,963	233,323	231,684
1980	958,657	617,166	526,330	90,836	257,812	173,307	84,504	260,777	259,019
1981	1,109,815	719,249	624,640	94,609	291,527	198,347	93,180	288,571	268,827
1982	1,233,492	796,483	710,469	86,014	310,358	211,615	98,743	313,365	311,408
1983	1,350,527	874,264	785,725	88,539	334,019	232,710	101,309	335,098	332,093
1984	1,428,027	928,188	829,173	99,015	351,445	243,072	108,373	359,378	335,781
1985	1,581,077	1,032,131	924,889	107,242	390,828	269,257	121,571	390,961	386,931
1986 ^r	1,696,121	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987 ^r	1,811,733	1,148,654	1,037,143	111,511	455,700	314,421	141,279	463,826	396,329
1988 ^r	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

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

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 in [year]*.

Table 42
Total Government Expenditures, Per Capita, Selected Years 1927-1989
(millions)

Year	All Governments Total ¹	Federal			State			Local		Exhibit: U.S. Population ² (thousands)
		Total	Direct	Intergovernmental	Total	Direct	Intergovernmental	Total	Direct	
		1927	\$94	\$30	\$29	\$1	\$17	\$12	\$5	
1934	101	47	39	8	27	17	10	45	45	126,374
1940	155	76	70	7	39	27	13	58	58	131,954
1946	569	475	469	6	50	36	15	65	65	140,054
1952	634	454	438	16	100	68	32	128	127	157,553
1957	730	476	453	23	141	98	43	181	179	171,984
1962	945	608	567	41	195	137	58	243	242	186,538
1967	1,297	840	764	76	296	200	96	335	334	198,712
1972	1,901	1,154	994	160	521	345	175	565	562	209,896
1973	2,062	1,287	1,092	195	561	368	193	605	601	211,909
1974	2,237	1,382	1,181	200	618	403	215	656	652	213,854
1975	2,594	1,581	1,352	230	736	495	241	753	747	215,973
1976	2,867	1,794	1,477	317	830	564	265	834	825	218,035
1977	3,099	1,968	1,632	336	868	585	284	891	883	220,239
1978	3,349	2,153	1,798	356	916	613	302	948	938	222,585
1979	3,699	2,388	2,008	379	998	661	338	1,037	1,029	225,055
1980	4,209	2,710	2,311	399	1,132	761	371	1,145	1,137	227,757
1981	4,822	3,125	2,714	411	1,267	862	405	1,254	1,168	230,138
1982	5,305	3,425	3,056	370	1,335	910	425	1,348	1,339	232,520
1983	5,752	3,723	3,346	377	1,423	991	431	1,427	1,414	234,799
1984	6,025	3,916	3,499	418	1,483	1,026	457	1,516	1,417	237,001
1985	6,608	4,313	3,865	448	1,633	1,125	508	1,634	1,617	239,283
1986 ^r	7,020	4,538	4,060	479	1,756	1,210	546	1,771	1,755	241,596
1987 ^r	7,432	4,712	4,255	457	1,869	1,290	580	1,903	1,626	243,773
1988 ^r	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

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

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

² Totals include military personnel overseas beginning with 1940.

Sources: 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 in [year]*.

Table 43
Total Government Expenditures as Percentage of Personal Income, Selected Years 1927-1989

Year	All Governments Total ¹	Federal			State			Local		Exhibit: Personal Income ² (billions)
		Total	Direct	Intergovernmental	Total	Direct	Intergovernmental	Total	Direct	
1927	13.3%	4.2%	4.0%	0.1%	2.4%	1.7%	0.7%	7.5%	7.5%	\$84.3
1934	23.8	11.1	9.2	1.8	6.4	4.0	2.5	10.6	10.6	53.7
1940	26.3	13.0	11.8	1.1	6.7	4.6	2.1	9.9	9.9	77.6
1946	44.9	37.5	37.0	0.5	4.0	2.8	1.2	5.1	5.1	177.6
1952	36.5	26.1	25.2	0.9	5.8	3.9	1.8	7.4	7.3	273.8
1957	35.2	23.0	21.9	1.1	6.8	4.7	2.1	8.7	8.6	356.3
1962	38.9	25.0	23.3	1.7	8.0	5.6	2.4	10.0	9.9	453.2
1967	40.0	25.9	23.6	2.3	9.1	6.2	3.0	10.3	10.3	644.5
1972	40.7	24.7	21.3	3.4	11.1	7.4	3.7	12.1	12.0	981.6
1973	39.7	24.8	21.0	3.7	10.8	7.1	3.7	11.6	11.6	1,101.7
1974	39.5	24.4	20.9	3.5	10.9	7.1	3.8	11.6	11.5	1,210.1
1975	42.6	26.0	22.2	3.8	12.1	8.1	4.0	12.4	12.3	1,313.4
1976	43.1	26.9	22.2	4.8	12.5	8.5	4.0	12.5	12.4	1,451.4
1977	42.5	27.0	22.4	4.6	11.9	8.0	3.9	12.2	12.1	1,607.5
1978	41.1	26.4	22.1	4.4	11.2	7.5	3.7	11.6	11.5	1,812.4
1979	40.9	26.4	22.2	4.2	11.0	7.3	3.7	11.5	11.4	2,034.0
1980	42.4	27.3	23.3	4.0	11.4	7.7	3.7	11.5	11.5	2,258.5
1981	44.0	28.5	24.8	3.8	11.6	7.9	3.7	11.4	10.7	2,520.9
1982	46.2	29.8	26.6	3.2	11.6	7.9	3.7	11.7	11.7	2,670.8
1983	47.6	30.8	27.7	3.1	11.8	8.2	3.6	11.8	11.7	2,838.6
1984	45.9	29.9	26.7	3.2	11.3	7.8	3.5	11.6	10.8	3,108.7
1985	47.6	31.0	27.8	3.2	11.8	8.1	3.7	11.8	11.6	3,325.0
1986 ^r	48.1	31.1	27.8	3.3	12.0	8.3	3.7	12.1	12.0	3,526.0
1987 ^r	48.0	30.4	27.5	3.0	12.1	8.3	3.7	12.3	10.5	3,778.0
1988 ^r	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

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

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

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

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

Table 44
Federal, State, and Local Direct General Expenditure, Selected Years 1955-1989

Fiscal Year	Total ¹	State and Local									Exhibit: Federal Insurance Trust Expenditure ²
		Federal	Total	State	Local						
					Total	Municipalities	Counties	School Districts	Townships	Special Districts	
Amount (millions)											
1955	\$96,796	\$63,072	\$33,724	\$11,190	\$22,534	\$7,870	\$4,629	\$8,168	\$1,029	\$837	\$6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,093	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
1983	1,000,287	535,631	464,656	183,732	280,924	87,776	65,668	99,787	9,685	18,007	250,094
1984	1,068,315	565,031	503,284	201,310	301,974	93,982	70,612	106,505	10,296	20,579	264,142
1985	1,192,192 ^r	640,256	552,197	223,562	328,636	102,247	77,026	116,189	11,089	22,084	284,633
1986	1,284,094 ^r	680,577	604,455	244,553	359,902	111,416	85,139	127,800	12,016	23,531	300,192
1987	1,375,367 ^r	720,689	653,608	262,513	391,095	119,711	94,303	137,678	13,168	26,235	316,454
1988	1,461,880 ^r	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
Percentage Distribution											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8	
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9	
1985	100.0	53.7	46.3	18.7	27.6	8.6	6.5	9.7	0.9	1.9	
1986	100.0	53.0	47.0	19.0	28.0	8.7	6.6	9.9	0.9	1.8	
1987	100.0	52.4	47.6	19.1	28.5	6.9	8.7	10.0	1.0	1.9	
1988	100.0	52.0	48.0	19.2	28.8	6.9	8.7	10.2	1.0	2.0	
1989	100.0	50.8	49.2	19.7	29.5	8.8	7.1	10.5	1.1	2.0	

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

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

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* (Tables 4, 5, and 10 in the 1988-89 edition); *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Series 584, page 1122 (federal insurance trust data). See also, *Significant Features of Fiscal Federalism*, prior years.

Table 45
Federal, State, and Local Debt, Selected Years 1929-1988

Fiscal Year	Total ¹	Federal	Total State-Local	State	Local	
Amount (billions of current dollars)						
1929	\$33.4	\$16.9	\$16.5	\$2.3	\$14.2	
1939	60.5	40.4	20.1	3.5	16.6	
1949	273.7	252.8	20.9	4.0	16.9	
1954	309.7	270.8	38.9	9.6	29.3	
1959	348.8	284.7	64.1	16.9	47.2	
1964	409.0	316.8	92.2	25.0	67.2	
1969 ²	500.7	367.1 ²	133.6	39.6	94.0	
1974	692.8	486.2	206.6	65.3	141.3	
1979	1,137.9	833.8	304.1	111.7	192.4	
1984	2,081.7	1,576.7	505.0	186.4	318.7	
1985	2,398.8	1,827.5	571.4	211.9	359.4	
1986	2,788.4	2,129.5	658.9	247.7	411.2	
1987	3,072.7	2,354.1	718.7	265.7	452.9	
1988	3,369.6	2,614.6	755.0	276.8	478.2	
1989	3,679.5	2,881.1	798.4	295.5	502.9	
As a Percentage of GNP						
1929	32.1%	16.3%	15.9%	2.2%	13.7%	
1939	66.3	44.2	22.0	3.8	18.2	
1949	105.1	97.1	8.0	1.5	6.5	
1954	83.1	72.7	10.4	2.6	7.9	
1959	70.4	57.4	12.9	3.4	9.5	
1964	62.9	48.8	14.2	3.8	10.3	
1969	51.9	38.1	13.9	4.1	9.8	
1974	47.0	33.0	14.0	4.4	9.6	
1979	45.4	33.2	12.1	4.5	7.7	
1984	55.2	41.8	13.4	4.9	8.4	
1985	59.7	45.5	14.2	5.3	9.0	
1986	65.9	50.3	15.6	5.9	9.7	
1987	67.9	52.5	15.9	5.9	10.0	
1988	69.0	53.6	15.5	5.7	9.8	
1989	70.7	55.4	15.4	5.7	9.7	
Percentage Distribution						
1929	\$33.4	100.0%	50.6%	49.4%	6.9%	42.5%
1939	60.5	100.0	66.8	33.2	5.8	27.4
1949	273.7	100.0	92.4	7.6	1.5	6.2
1954	309.7	100.0	87.4	12.6	3.1	9.5
1959	348.8	100.0	81.6	18.4	4.8	13.5
1964	409.0	100.0	77.5	22.5	6.1	16.4
1969	500.7	100.0	73.3	26.7	7.9	18.8
1974	692.8	100.0	70.2	29.8	9.4	20.4
1979	1,137.9	100.0	73.3	26.7	9.8	16.9
1984	2,081.7	100.0	75.7	24.3	9.0	15.3
1985	2,398.8	100.0	76.2	23.8	8.8	15.0
1986	2,788.4	100.0	76.4	23.6	8.9	14.7
1987	3,072.7	100.0	76.6	23.4	8.6	14.7
1988	3,369.6	100.0	77.6	22.4	8.2	14.2
1989	3,679.5	100.0	78.3	21.7	8.0	13.7

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

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

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, Table 2 in the 1988-89 edition; FY 1988 federal debt figure from Office of Management and Budget, *Budget of the U.S. Government, Fiscal Year 1991*. GNP and population figures from Table 6, this volume. Federal debt figures include debt amounts held in government accounts.

Table 46
State-Local Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded	
	Total at End of Year	Short-Term		Total	Long-Term		Issued	Retired		Issued	Retired
		Begin FY	End FY		Guaranteed	Nonguaranteed					
United States	\$798,355	\$15,906	\$17,964	\$780,392	\$224,109	\$556,282	\$102,158	\$63,757	\$40,459	\$8,988	\$8,407
New England	49,293	1,697	2,232	47,061	17,879	29,181	9,018	3,486	6,067	400	400
Connecticut	12,767	370	373	12,393	5,456	6,938	2,409	883	1,529	-	-
Maine	3,241	32	44	3,197	1,083	2,113	661	233	439	3	3
Massachusetts	23,960	1,194	1,675	22,286	8,743	13,542	4,182	1,608	3,055	397	397
New Hampshire	3,781	19	21	3,761	1,261	2,499	564	270	295	-	-
Rhode Island	4,034	70	91	3,943	919	3,024	874	390	505	-	-
Vermont	1,510	13	29	1,482	417	1,065	329	102	244	-	-
Mideast	180,763	6,232	7,192	173,571	56,042	117,529	22,959	14,247	9,671	4,926	4,414
Delaware	3,748	64	55	3,693	768	2,925	462	450	4	152	160
District of Columbia	4,041	6	1	4,040	2,476	1,564	487	278	204	217	186
Maryland	14,782	216	144	14,638	6,696	7,942	2,032	1,254	705	350	356
New Jersey	30,948	1,236	1,359	29,588	7,983	21,606	2,624	1,961	787	79	59
New York	87,004	3,959	4,679	82,325	25,419	56,906	11,758	7,540	4,938	3,584	3,378
Pennsylvania	40,241	751	953	39,288	12,702	26,586	5,595	2,764	3,034	544	275
Great Lakes	92,862	3,225	3,406	89,455	31,756	57,699	12,911	7,063	6,029	253	370
Illinois	29,792	691	661	29,131	11,865	17,265	3,926	2,120	1,777	137	-
Indiana	9,649	348	281	9,368	1,480	7,888	1,366	566	733	-	-
Michigan	19,972	291	281	19,691	6,404	13,287	3,134	1,933	1,190	50	315
Ohio	22,115	1,419	1,360	20,755	6,536	14,218	2,871	1,489	1,324	50	32
Wisconsin	11,335	476	824	10,511	5,470	5,041	1,613	956	1,005	16	23
Plains	49,760	676	727	49,033	11,514	37,519	5,585	4,408	1,228	334	338
Iowa	5,065	117	95	4,970	1,000	3,970	564	336	206	-	-
Kansas	6,951	161	156	6,794	1,458	5,337	762	903	-146	-	1
Minnesota	17,690	295	322	17,367	5,867	11,500	1,817	1,597	247	49	49
Missouri	9,759	41	73	9,686	2,068	7,618	1,097	703	426	25	25
Nebraska	6,053	45	56	5,998	637	5,361	397	427	-20	52	52
North Dakota	1,911	17	19	1,892	350	1,542	430	258	173	122	125
South Dakota	2,332	1	6	2,325	134	2,192	519	184	341	85	85
Southeast	174,330	1,276	1,462	172,868	39,465	133,403	22,253	13,717	8,722	1,053	929
Alabama	9,882	54	50	9,832	3,427	6,406	1,180	668	507	100	-
Arkansas	4,661	21	33	4,627	681	3,947	709	500	222	-	-
Florida	48,090	24	390	47,700	7,195	40,505	6,533	2,774	4,125	227	109
Georgia	17,140	176	138	17,002	3,989	13,013	2,128	1,697	393	-	-
Kentucky	13,040	3	10	13,031	790	12,241	1,570	975	601	158	186
Louisiana	20,910	227	106	20,804	7,012	13,792	2,204	2,123	-40	104	299

Table 46 (cont.)
State-Local Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded	
	Total at End of Year	Short-Term		Total	Long-Term		Issued	Retired		Issued	Retired
		Begin FY	End FY		Guaranteed	Nonguaranteed					
Southeast (cont.)											
Mississippi	\$4,899	\$21	\$15	\$4,884	\$1,599	\$3,285	\$344	\$426	\$-89	-	-
North Carolina	14,945	273	281	14,663	3,392	11,271	2,246	1,471	783	-	48
South Carolina	9,318	113	39	9,279	2,235	7,044	1,301	881	346	189	172
Tennessee	11,712	262	295	11,418	3,876	7,542	1,243	883	393	91	15
Virginia	14,147	95	97	14,050	4,557	9,493	2,325	937	1,389	166	82
West Virginia	5,585	7	8	5,577	712	4,865	470	381	90	18	18
Southwest	90,910	873	1,103	89,807	26,992	62,814	9,645	8,180	1,695	1,174	1,115
Arizona	16,879	412	418	16,461	4,073	12,388	2,174	1,459	721	203	146
New Mexico	5,020	21	25	4,995	776	4,219	548	480	73	47	41
Oklahoma	8,034	35	38	7,996	1,218	6,778	1,043	1,108	-62	-	-
Texas	60,977	405	622	60,355	20,925	39,429	5,879	5,132	964	924	928
Rocky Mountain	27,496	109	119	27,377	5,467	21,911	3,288	2,635	663	60	44
Colorado	11,546	46	35	11,511	3,307	8,204	989	853	126	42	24
Idaho	1,372	12	29	1,343	268	1,075	219	78	158	16	15
Montana	2,482	35	23	2,458	396	2,062	347	189	146	-	2
Utah	9,757	12	26	9,731	1,242	8,489	1,443	1,211	247	3	3
Wyoming	2,339	5	5	2,334	253	2,080	291	304	-14	-	-
Far West ²	118,605	1,741	1,678	116,927	29,164	87,763	14,999	8,218	6,717	788	797
California	82,181	1,236	1,268	80,913	12,991	67,922	12,180	6,159	6,053	522	530
Nevada	4,198	21	12	4,186	1,751	2,435	641	270	362	-	-
Oregon	10,224	287	249	9,976	7,426	2,550	309	530	-259	-	-
Washington	22,001	197	149	21,852	6,996	14,856	1,869	1,259	561	266	266
Alaska	10,479	4	<	10,479	3,156	7,323	983	1,577	-598	-	-
Hawaii	3,857	73	45	3,812	2,672	1,140	518	225	265	-	-

- represents zero

< rounds to zero

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

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

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

Table 47
 State-Local Long-Term Debt Outstanding, by Function, FY 1989
 (millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total Elementary and Secondary	Higher			
United States	\$780,392	\$127,524	\$42,335	\$73,405	\$1,091	\$10,692	\$82,809	\$52,672	\$30,137	\$269,302	\$300,757
New England	47,061	4,275	1,176	1,809	4	1,285	3,075	2,364	711	20,932	18,779
Connecticut	12,393	499	374	125	-	<	746	682	64	5,441	5,707
Maine	3,197	115	108	6	-	1	388	360	28	1,202	1,492
Massachusetts	22,286	3,232	415	1,529	4	1,284	1,180	892	288	9,176	8,698
New Hampshire	3,761	161	161	-	-	-	339	290	49	2,073	1,188
Rhode Island	3,943	60	58	2	-	-	322	78	244	2,329	1,231
Vermont	1,482	208	61	147	-	<	100	61	39	711	463
Mideast	173,571	19,381	7,160	4,132	601	7,488	17,142	10,358	6,784	55,173	81,875
Delaware	3,693	89	72	18	-	-	171	70	101	2,381	1,051
District of Columbia	4,040	1,015	18	-	-	997	-	-	-	409	2,616
Maryland	14,638	789	778	11	-	<	1,075	865	210	5,933	6,842
New Jersey	29,588	1,016	1,009	7	-	-	2,606	1,432	1,174	8,120	17,846
New York	82,325	13,760	3,809	3,691	-	6,260	8,164	3,263	4,901	24,102	36,299
Pennsylvania	39,288	2,712	1,475	404	601	232	5,126	4,728	398	14,229	17,221
Great Lakes	89,455	5,748	3,549	1,895	186	118	13,580	8,150	5,430	31,874	38,253
Illinois	29,131	1,296	1,071	160	-	66	3,195	2,596	599	11,701	12,938
Indiana	9,368	663	223	239	186	15	2,448	1,239	1,209	2,731	3,525
Michigan	19,691	1,832	914	917	-	1	3,828	2,543	1,284	6,790	7,241
Ohio	20,755	1,625	1,093	498	-	34	3,474	1,248	2,226	8,231	7,425
Wisconsin	10,511	332	248	81	-	3	636	524	113	2,420	7,123
Plains	49,033	7,199	1,339	5,827	19	14	4,734	2,976	1,758	22,882	14,218
Iowa	4,970	589	137	450	2	-	761	234	526	2,472	1,148
Kansas	6,794	553	346	205	2	1	543	449	94	3,926	1,772
Minnesota	17,367	1,621	167	1,436	8	11	1,677	1,161	516	7,493	6,576
Missouri	9,686	959	504	446	7	3	1,132	731	400	4,955	2,640
Nebraska	5,998	3,309	84	3,224	-	<	386	235	151	1,107	1,195
North Dakota	1,892	59	58	1	-	-	123	67	56	1,240	470
South Dakota	2,325	108	43	65	-	-	112	99	14	1,689	416
Southeast	172,868	31,670	11,522	18,987	229	932	20,436	12,070	8,366	61,108	59,654
Alabama	9,832	960	692	215	53	-	1,437	465	972	3,979	3,455
Arkansas	4,627	541	276	265	-	-	718	471	247	2,692	676
Florida	47,700	7,966	3,929	3,929	27	82	5,852	2,169	3,683	14,341	19,541
Georgia	17,002	6,753	1,645	4,324	3	781	1,188	1,188	-	3,814	5,247
Kentucky	13,031	697	527	162	5	2	2,018	1,052	966	7,023	3,294
Louisiana	20,804	933	374	503	23	33	1,659	1,326	333	7,266	10,946

Table 47 (cont.)
State-Local Long-Term Debt Outstanding, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Mississippi	\$4,884	\$293	\$271	\$12	\$9	<	\$487	\$416	\$71	\$2,536	\$1,568
North Carolina	14,663	6,203	592	5,607	-	4	1,029	705	324	4,057	3,374
South Carolina	9,279	4,131	739	3,386	6	<	1,330	996	334	1,971	1,846
Tennessee	11,418	1,911	1,349	518	45	-	1,595	964	631	3,846	4,065
Virginia	14,050	1,115	963	64	59	29	2,660	2,082	578	5,894	4,381
West Virginia	5,577	166	166	-	-	-	462	236	225	3,689	1,260
Southwest	89,807	22,041	9,260	12,683	34	63	12,919	9,333	3,586	27,533	27,315
Arizona	16,461	4,831	1,592	3,236	<	3	2,362	1,859	503	5,221	4,047
New Mexico	4,995	524	244	271	9	-	501	237	264	2,952	1,018
Oklahoma	7,996	1,981	499	1,470	13	-	619	363	256	2,700	2,696
Texas	60,355	14,705	6,926	7,707	12	60	9,437	6,875	2,562	16,659	19,554
Rocky Mountain	27,377	9,088	2,107	6,962	17	2	2,670	1,896	774	10,372	5,248
Colorado	11,511	2,781	1,527	1,236	17	1	1,460	982	478	4,081	3,189
Idaho	1,343	128	39	89	-	-	199	146	54	720	296
Montana	2,458	98	98	-	-	-	236	151	85	1,552	573
Utah	9,731	5,968	358	5,609	-	1	555	471	84	2,128	1,080
Wyoming	2,334	114	86	28	-	-	219	145	73	1,891	110
Far West¹	116,927	26,969	5,936	20,274	-	758	7,412	4,709	2,702	33,389	49,157
California	80,913	14,507	4,505	9,358	-	644	3,877	2,077	1,800	29,268	33,261
Nevada	4,186	481	479	2	-	-	550	471	79	1,233	1,921
Oregon	9,976	962	334	594	-	34	714	453	261	1,170	7,130
Washington	21,852	11,019	618	10,320	-	81	2,270	1,707	563	1,718	6,845
Alaska	10,479	1,102	236	837	-	29	834	814	20	5,615	2,929
Hawaii	3,812	49	49	-	-	-	8	1	7	426	3,329

- represents zero

< rounds to zero

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

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

Table 48
State-Local Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
United States	\$102,158	\$13,747	\$5,362	\$6,300	\$188	\$1,897	\$13,632	\$9,322	\$4,310	\$28,667	\$46,113
New England	9,018	356	133	8	<	216	855	539	316	3,304	4,503
Connecticut	2,409	36	36	-	-	-	194	170	25	703	1,475
Maine	661	12	12	<	-	<	100	94	6	247	301
Massachusetts	4,182	274	51	7	-	215	208	165	43	1,413	2,286
New Hampshire	564	18	18	-	<	-	82	81	2	248	216
Rhode Island	874	8	8	-	-	-	248	8	240	481	137
Vermont	329	9	9	<	-	-	22	22	-	211	87
Mideast	22,959	3,529	1,235	661	174	1,459	2,840	1,750	1,090	4,665	11,925
Delaware	462	20	20	-	-	-	22	14	8	130	290
District of Columbia	487	-	-	-	-	-	-	-	-	100	387
Maryland	2,032	82	82	-	-	-	213	107	106	509	1,228
New Jersey	2,624	146	146	-	-	-	268	180	88	220	1,991
New York	11,758	2,933	847	657	-	1,429	1,467	683	784	2,471	4,888
Pennsylvania	5,595	347	140	3	174	30	870	766	104	1,235	3,143
Great Lakes	12,911	708	455	253	-	1	2,446	1,644	802	3,880	5,876
Illinois	3,926	49	49	-	-	-	623	590	33	1,422	1,833
Indiana	1,366	41	37	4	-	-	390	165	225	66	869
Michigan	3,134	297	240	57	-	-	745	506	239	816	1,276
Ohio	2,871	266	80	187	-	-	638	373	265	1,274	694
Wisconsin	1,613	55	50	5	-	1	51	10	41	303	1,204
Plains	5,585	384	218	166	-	-	673	515	158	2,610	1,917
Iowa	564	34	29	4	-	-	62	27	35	337	132
Kansas	762	110	66	44	-	-	100	71	28	221	331
Minnesota	1,817	82	24	58	-	-	231	216	14	409	1,095
Missouri	1,097	146	91	55	-	-	205	137	68	558	188
Nebraska	397	10	4	5	-	-	44	35	9	264	79
North Dakota	430	3	3	-	-	-	16	13	3	372	38
South Dakota	519	<	<	-	-	-	15	15	-	450	54
Southeast	22,253	4,420	1,838	2,369	12	201	2,850	2,076	774	5,934	9,049
Alabama	1,180	121	117	2	1	-	258	101	158	252	549
Arkansas	709	57	48	9	-	-	105	49	57	505	41
Florida	6,533	731	667	64	-	-	572	433	139	1,570	3,660
Georgia	2,128	1,307	321	820	-	165	252	252	-	175	394
Kentucky	1,570	49	47	2	-	-	339	217	122	575	606
Louisiana	2,204	75	8	29	4	33	159	159	-	464	1,506

Table 48 (cont.)
State-Local Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Mississippi	\$344	\$13	\$13	<	-	-	\$42	\$38	\$4	\$80	\$209
North Carolina	2,246	1,082	95	986	-	-	209	168	42	567	388
South Carolina	1,301	623	194	428	1	-	206	95	111	120	353
Tennessee	1,243	171	144	21	5	-	96	92	4	573	404
Virginia	2,325	179	170	6	<	3	512	444	69	719	915
West Virginia	470	13	13	-	-	-	99	29	70	334	25
Southwest	9,645	1,598	809	787	2	-	2,061	1,472	589	2,082	3,903
Arizona	2,174	415	144	272	-	-	490	344	146	496	773
New Mexico	548	12	10	-	2	-	141	54	87	243	153
Oklahoma	1,043	25	25	-	-	-	181	137	44	192	645
Texas	5,879	1,146	631	515	-	-	1,248	936	312	1,151	2,333
Rocky Mountain	3,288	968	112	838	-	18	183	122	60	1,406	731
Colorado	989	144	85	40	-	18	59	10	49	272	513
Idaho	219	1	1	-	-	-	9	9	<	181	28
Montana	347	-	-	-	-	-	28	27	<	284	35
Utah	1,443	809	17	792	-	-	73	66	7	407	154
Wyoming	291	14	9	6	-	-	14	10	4	262	1
Far West	14,999	1,776	556	1,217	-	3	1,682	1,162	520	4,024	7,516
California	12,180	1,446	460	983	-	3	1,052	654	398	3,285	6,396
Nevada	641	3	3	-	-	-	238	233	5	165	235
Oregon	309	17	13	4	-	-	72	19	53	46	174
Washington	1,869	310	80	230	-	-	319	255	64	527	712
Alaska	983	3	1	2	-	-	41	41	-	687	252
Hawaii	518	5	5	-	-	-	-	-	-	75	438

- represents zero

< rounds to zero

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

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

Table 49
State-Local Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding											Exhibit: 7/1/89 Population (thousands)
	Total at End of Year	Short-Term		Total	Long-Term		Long-Term		Total Change ¹	Refunded		
		Begin FY	End FY		Guaranteed	Nonguaranteed	Issued	Retired		Issued	Retired	
United States	\$3,216	\$64	\$72	\$3,144	\$903	\$2,241	\$412	\$257	\$163	\$36	\$34	248,243
New England	3,778	130	171	3,607	1,370	2,237	691	267	465	31	31	13,046
Connecticut	3,942	114	115	3,826	1,684	2,142	744	273	472	-	-	3,239
Maine	2,652	26	36	2,616	886	1,729	541	191	360	3	3	1,222
Massachusetts	4,052	202	283	3,769	1,479	2,290	707	272	517	67	67	5,913
New Hampshire	3,416	17	19	3,397	1,139	2,258	509	244	267	-	-	1,107
Rhode Island	4,042	70	91	3,951	921	3,030	876	391	506	-	-	998
Vermont	2,664	22	50	2,613	736	1,878	581	179	430	-	-	567
Mideast	4,137	143	165	3,972	1,283	2,690	525	326	221	113	101	43,697
Delaware	5,569	95	82	5,487	1,141	4,346	687	669	5	226	238	673
District of Columbia	6,691	10	2	6,689	4,099	2,590	806	461	337	360	308	604
Maryland	3,149	46	31	3,118	1,426	1,692	433	267	150	75	76	4,694
New Jersey	4,000	160	176	3,825	1,032	2,793	339	253	102	10	8	7,736
New York	4,847	221	261	4,586	1,416	3,170	655	420	275	200	188	17,950
Pennsylvania	3,342	62	79	3,263	1,055	2,208	465	230	252	45	23	12,040
Great Lakes	2,195	76	81	2,115	751	1,364	305	167	143	6	9	42,298
Illinois	2,555	59	57	2,499	1,018	1,481	337	182	152	12	-	11,658
Indiana	1,725	62	50	1,675	265	1,410	244	101	131	-	-	5,593
Michigan	2,154	31	30	2,124	691	1,433	338	208	128	5	34	9,273
Ohio	2,028	130	125	1,903	599	1,304	263	136	121	5	3	10,907
Wisconsin	2,329	98	169	2,160	1,124	1,036	332	196	207	3	5	4,867
Plains	2,788	38	41	2,747	645	2,102	313	247	69	19	19	17,851
Iowa	1,783	41	34	1,750	352	1,398	199	118	73	-	-	2,840
Kansas	2,766	64	62	2,704	580	2,124	303	359	-58	-	†	2,513
Minnesota	4,064	68	74	3,990	1,348	2,642	417	367	57	11	11	4,353
Missouri	1,892	8	14	1,878	401	1,477	213	136	83	5	5	5,159
Nebraska	3,757	28	35	3,723	395	3,327	246	265	-13	32	32	1,611
North Dakota	2,895	26	28	2,867	530	2,337	651	391	263	186	190	660
South Dakota	3,261	†	9	3,252	187	3,065	726	257	477	119	119	715
Southeast	2,938	21	25	2,913	665	2,248	375	231	147	18	16	59,339
Alabama	2,400	13	12	2,388	832	1,556	286	162	123	24	-	4,118
Arkansas	1,937	9	14	1,923	283	1,640	295	208	92	-	-	2,406
Florida	3,795	2	31	3,765	568	3,197	516	219	326	18	9	12,671
Georgia	2,663	27	21	2,642	620	2,022	331	264	61	-	-	6,436
Kentucky	3,499	†	3	3,496	212	3,284	421	262	161	42	50	3,727
Louisiana	4,772	52	24	4,748	1,600	3,147	503	484	-9	24	68	4,382

Table 49 (cont.)
State-Local Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding							Long-Term Issued	Long-Term Retired	Total Change ¹	Refunded		Exhibit: 7/1/89 Population (thousands)		
	Total at End of Year	Short-Term		Long-Term			Issued				Retired	Change ¹		Issued	Retired
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed									
Southeast (cont.)															
Mississippi	\$1,869	\$8	\$6	\$1,863	\$610	\$1,253	\$131	\$163	\$-34	-	-	-	2,621		
North Carolina	2,274	42	43	2,231	516	1,715	342	224	119	-	7	-	6,571		
South Carolina	2,653	32	11	2,642	636	2,006	371	251	99	54	49	-	3,512		
Tennessee	2,371	53	60	2,311	785	1,527	252	179	80	18	3	-	4,940		
Virginia	2,320	16	16	2,304	747	1,557	381	154	228	27	13	-	6,098		
West Virginia	3,008	4	4	3,003	383	2,620	253	205	49	10	10	-	1,857		
Southwest	3,593	34	44	3,550	1,067	2,483	381	323	67	46	44	-	25,299		
Arizona	4,747	116	118	4,629	1,145	3,484	611	410	203	57	41	-	3,556		
New Mexico	3,286	14	17	3,269	508	2,761	359	314	48	31	27	-	1,528		
Oklahoma	2,492	11	12	2,480	378	2,102	324	344	-19	-	-	-	3,224		
Texas	3,589	24	37	3,552	1,232	2,321	346	302	57	54	55	-	16,991		
Rocky Mountain	3,757	15	16	3,741	747	2,994	449	360	91	8	6	-	7,319		
Colorado	3,481	14	11	3,470	997	2,473	298	257	38	13	7	-	3,317		
Idaho	1,353	12	28	1,324	264	1,060	216	77	156	15	14	-	1,014		
Montana	3,079	43	29	3,050	491	2,559	430	234	181	-	3	-	806		
Utah	5,716	7	15	5,701	728	4,973	845	709	145	2	2	-	1,707		
Wyoming	4,924	11	10	4,913	533	4,380	612	641	-29	-	-	-	475		
Far West	3,141	46	44	3,097	772	2,325	397	218	178	21	21	-	37,755		
California	2,828	43	44	2,784	447	2,337	419	212	208	18	18	-	29,063		
Nevada	3,779	19	11	3,768	1,576	2,192	577	243	326	-	-	-	1,111		
Oregon	3,626	102	88	3,538	2,633	904	110	188	-92	-	-	-	2,820		
Washington	4,621	41	31	4,590	1,470	3,120	393	264	118	56	56	-	4,761		
Alaska	19,885	9	†	19,885	5,989	13,896	1,865	2,992	-1,135	-	-	-	527		
Hawaii	3,469	65	40	3,428	2,403	1,025	466	202	238	-	-	-	1,112		

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

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

Table 50
State Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded	
	Total at End of Year	Short-Term		Total	Long-Term		Issued	Retired		Issued	Retired
		Begin FY	End FY		Guaranteed	Nonguaranteed					
United States	\$295,500	\$1,546	\$2,250	\$293,251	\$70,526	\$222,725	\$41,955	\$26,914	\$15,744	\$5,905	\$5,738
New England	35,219	245	473	34,746	10,936	23,810	7,246	2,589	4,884	357	357
Connecticut	9,573	14	15	9,558	3,387	6,171	1,968	662	1,306	-	-
Maine	2,032	1	<	2,032	324	1,707	453	144	308	3	3
Massachusetts	16,218	230	448	15,771	6,044	9,727	3,281	1,143	2,356	354	354
New Hampshire	2,946	-	1	2,944	514	2,431	419	191	230	-	-
Rhode Island	3,343	<	5	3,337	432	2,905	837	370	472	-	-
Vermont	1,108	<	4	1,104	235	869	288	79	212	-	-
Mideast²	79,904	338	766	79,138	14,620	64,518	10,325	7,576	3,176	3,498	3,117
Delaware	2,831	9	9	2,822	465	2,357	398	323	75	152	160
Maryland	5,834	-	-	5,834	2,015	3,819	820	589	231	179	185
New Jersey	17,393	62	11	17,382	2,773	14,609	1,174	1,234	-112	23	4
New York	43,306	265	356	42,950	4,745	38,205	6,208	4,552	1,748	2,974	2,732
Pennsylvania	10,540	2	389	10,150	4,621	5,529	1,725	879	1,234	171	37
Great Lakes	42,387	330	571	41,817	9,475	32,342	6,099	2,734	3,605	194	322
Illinois	14,158	<	<	14,157	4,014	10,143	1,612	649	962	137	-
Indiana	3,587	34	26	3,561	-	3,561	652	173	471	-	-
Michigan	8,198	1	<	8,198	488	7,710	1,415	806	608	50	315
Ohio	10,513	221	132	10,381	2,839	7,542	1,447	714	644	2	2
Wisconsin	5,931	73	411	5,519	2,133	3,386	973	392	919	5	5
Plains	14,653	19	45	14,608	2,182	12,426	2,312	1,328	1,011	260	264
Iowa	1,618	-	-	1,618	-	1,618	336	82	254	-	-
Kansas	344	1	1	343	-	343	13	36	-23	-	1
Minnesota	3,601	-	-	3,601	1,396	2,205	408	414	-6	-	-
Missouri	4,893	<	26	4,866	786	4,080	458	255	229	-	-
Nebraska	1,411	14	15	1,396	-	1,396	266	215	51	52	52
North Dakota	927	4	4	923	-	923	375	175	200	122	125
South Dakota	1,860	-	<	1,860	-	1,860	456	149	307	85	85
Southeast	53,754	326	179	53,575	12,700	40,875	6,338	4,844	1,347	728	806
Alabama	4,078	<	<	4,077	1,163	2,915	531	340	190	100	-
Arkansas	1,767	3	2	1,765	29	1,736	372	258	113	-	-
Florida	8,967	9	6	8,961	1,886	7,075	692	321	368	2	14
Georgia	3,039	-	-	3,039	2,018	1,021	233	347	-114	-	-
Kentucky	5,136	-	-	5,136	96	5,041	855	610	245	158	186
Louisiana	12,160	191	49	12,111	4,001	8,110	1,299	1,454	-296	95	286

Table 50 (cont.)
State Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded	
	Total at End of Year	Short-Term		Long-Term			Issued	Retired		Issued	Retired
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed					
Southeast (cont.)											
Mississippi	\$1,346	\$4	-	\$1,346	\$529	\$818	\$95	\$229	\$-138	-	-
North Carolina	2,950	<	-	2,950	649	2,300	378	220	157	-	48
South Carolina	3,775	3	2	3,773	709	3,064	471	344	125	189	172
Tennessee	2,574	117	116	2,457	677	1,781	340	124	215	-	-
Virginia	5,510	<	3	5,507	426	5,081	870	381	492	166	82
West Virginia	2,452	-	-	2,452	519	1,933	203	215	-12	18	18
Southwest	14,206	4	8	14,198	2,997	11,201	2,407	2,824	-412	542	561
Arizona	2,069	-	-	2,069	-	2,069	388	311	76	-	-
New Mexico	1,896	4	8	1,887	130	1,758	351	187	169	-	-
Oklahoma	3,577	<	<	3,577	45	3,531	467	652	-185	-	-
Texas	6,665	<	-	6,665	2,822	3,843	1,201	1,674	-472	542	561
Rocky Mountain	6,972	37	27	6,946	407	6,539	1,185	763	412	53	37
Colorado	2,171	3	3	2,169	72	2,097	126	245	-120	34	17
Idaho	834	-	-	834	-	834	201	44	157	16	15
Montana	1,347	29	19	1,328	83	1,244	237	117	110	-	2
Utah	1,694	5	5	1,688	251	1,438	422	246	176	3	3
Wyoming	926	-	-	926	1	926	200	111	89	-	-
Far West³	39,730	171	136	39,594	14,403	25,191	4,979	2,809	2,135	274	273
California	26,207	-	-	26,207	4,444	21,763	3,877	1,786	2,091	7	7
Nevada	1,423	1	1	1,422	602	820	130	69	60	-	-
Oregon	6,737	170	135	6,602	5,844	757	117	326	-243	-	-
Washington	5,364	<	<	5,363	3,513	1,851	855	628	227	266	266
Alaska	5,611	2	-	5,611	828	4,783	701	1,249	-549	-	-
Hawaii	3,063	73	45	3,018	1,978	1,040	361	198	135	-	-

- represents zero

< rounds to zero

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

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

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

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

Table 51
 State Long-Term Debt Outstanding, by Function, FY 1989
 (millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
United States	\$293,251	\$12,187	\$753	\$7,514	-	\$3,920	\$31,928	\$3,662	\$28,266	\$138,974	\$110,161
New England	34,746	89	89	-	-	-	862	150	711	20,587	13,208
Connecticut	9,558	-	-	-	-	-	210	146	64	5,440	3,908
Maine	2,032	-	-	-	-	-	30	2	28	1,098	904
Massachusetts	15,771	89	89	-	-	-	288	-	288	8,960	6,434
New Hampshire	2,944	-	-	-	-	-	49	-	49	2,073	823
Rhode Island	3,337	-	-	-	-	-	246	2	244	2,312	779
Vermont	1,104	-	-	-	-	-	39	-	39	705	360
Mideast¹	79,138	7,840	285	3,635	-	3,920	7,451	972	6,480	31,970	31,877
Delaware	2,822	-	-	-	-	-	155	54	101	1,999	668
Maryland	5,834	-	-	-	-	-	833	644	189	2,734	2,267
New Jersey	17,382	285	285	-	-	-	1,119	-	1,119	6,872	9,106
New York	42,950	7,555	-	3,635	-	3,920	4,817	-	4,817	16,476	14,101
Pennsylvania	10,150	-	-	-	-	-	527	273	254	3,889	5,733
Great Lakes	41,817	-	-	-	-	-	4,955	-	4,955	21,631	15,231
Illinois	14,157	-	-	-	-	-	486	-	486	9,241	4,430
Indiana	3,561	-	-	-	-	-	1,163	-	1,163	1,200	1,199
Michigan	8,198	-	-	-	-	-	1,082	-	1,082	4,914	2,201
Ohio	10,381	-	-	-	-	-	2,215	-	2,215	4,626	3,540
Wisconsin	5,519	-	-	-	-	-	9	-	9	1,650	3,861
Plains	14,608	-	-	-	-	-	1,699	78	1,621	9,742	3,167
Iowa	1,618	-	-	-	-	-	469	-	469	1,149	1
Kansas	343	-	-	-	-	-	59	-	59	34	249
Minnesota	3,601	-	-	-	-	-	540	35	506	1,696	1,364
Missouri	4,866	-	-	-	-	-	372	-	372	3,542	952
Nebraska	1,396	-	-	-	-	-	145	-	145	981	269
North Dakota	923	-	-	-	-	-	56	-	56	770	97
South Dakota	1,860	-	-	-	-	-	57	43	14	1,568	235
Southeast	53,575	1,949	-	1,949	-	-	9,277	1,159	8,119	22,082	20,267
Alabama	4,077	-	-	-	-	-	972	-	972	2,077	1,028
Arkansas	1,765	-	-	-	-	-	247	-	247	1,337	181
Florida	8,961	-	-	-	-	-	3,643	-	3,643	2,229	3,089
Georgia	3,039	-	-	-	-	-	56	56	-	923	2,060
Kentucky	5,136	-	-	-	-	-	1,338	397	942	1,715	2,083

Table 51 (cont.)
State Long-Term Debt Outstanding, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Louisiana	\$12,111	-	-	-	-	-	\$331	-	\$331	\$3,923	\$7,856
Mississippi	1,346	-	-	-	-	-	96	56	40	783	467
North Carolina	2,950	-	-	-	-	-	349	46	303	1,975	626
South Carolina	3,773	1,949	-	1,949	-	-	339	5	334	780	705
Tennessee	2,457	-	-	-	-	-	505	-	505	1,410	543
Virginia	5,507	-	-	-	-	-	1,078	501	577	3,710	719
West Virginia	2,452	-	-	-	-	-	323	98	225	1,219	911
Southwest	14,198	1,484	7	1,478	-	-	3,007	-	3,007	4,329	5,377
Arizona	2,069	57	-	57	-	-	478	-	478	516	1,018
New Mexico	1,887	-	-	-	-	-	264	-	264	1,249	374
Oklahoma	3,577	1,427	7	1,420	-	-	239	-	239	975	935
Texas	6,665	-	-	-	-	-	2,026	-	2,026	1,589	3,050
Rocky Mountain	6,946	26	26	-	-	-	727	-	727	5,414	778
Colorado	2,169	11	11	-	-	-	470	-	470	1,617	70
Idaho	834	-	-	-	-	-	52	-	52	634	148
Montana	1,328	-	-	-	-	-	83	-	83	961	283
Utah	1,688	15	15	-	-	-	84	-	84	1,318	271
Wyoming	926	-	-	-	-	-	37	-	37	884	5
Far West²	39,594	346	346	-	-	-	3,924	1,303	2,620	18,787	16,537
California	26,207	-	-	-	-	-	2,996	1,266	1,730	15,913	7,299
Nevada	1,422	346	346	-	-	-	79	-	79	585	412
Oregon	6,602	-	-	-	-	-	249	-	249	645	5,707
Washington	5,363	-	-	-	-	-	600	37	563	1,644	3,119
Alaska	5,611	453	-	453	-	-	20	-	20	4,018	1,121
Hawaii	3,018	-	-	-	-	-	7	-	7	413	2,598

- represents zero

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

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

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

Table 52
State Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
United States	\$41,955	\$1,639	\$56	\$844	-	\$740	\$4,961	\$921	\$4,040	\$20,210	\$15,145
New England	7,246	-	-	-	-	-	344	29	316	3,295	3,606
Connecticut	1,968	-	-	-	-	-	53	29	25	703	1,211
Maine	453	-	-	-	-	-	6	-	6	238	209
Massachusetts	3,281	-	-	-	-	-	43	-	43	1,413	1,825
New Hampshire	419	-	-	-	-	-	2	-	2	248	169
Rhode Island	837	-	-	-	-	-	240	-	240	481	116
Vermont	288	-	-	-	-	-	-	-	-	211	76
Mideast¹	10,325	1,449	56	653	-	740	1,212	141	1,071	3,831	3,833
Delaware	398	-	-	-	-	-	20	12	8	130	249
Maryland	820	-	-	-	-	-	160	56	105	384	276
New Jersey	1,174	56	56	-	-	-	75	-	75	220	822
New York	6,208	1,393	-	653	-	-	779	-	779	2,322	1,714
Pennsylvania	1,725	-	-	-	-	-	178	74	104	775	772
Great Lakes	6,099	-	-	-	-	-	723	-	723	3,215	2,160
Illinois	1,612	-	-	-	-	-	24	-	24	1,248	339
Indiana	652	-	-	-	-	-	225	-	225	66	362
Michigan	1,415	-	-	-	-	-	210	-	210	766	439
Ohio	1,447	-	-	-	-	-	264	-	264	867	316
Wisconsin	973	-	-	-	-	-	-	-	-	269	703
Plains	2,312	-	-	-	-	-	132	13	120	1,958	222
Iowa	336	-	-	-	-	-	24	-	24	312	-
Kansas	13	-	-	-	-	-	12	-	12	-	1
Minnesota	408	-	-	-	-	-	16	2	14	183	208
Missouri	458	-	-	-	-	-	57	-	57	401	-
Nebraska	266	-	-	-	-	-	9	-	9	257	<
North Dakota	375	-	-	-	-	-	3	-	3	372	-
South Dakota	456	-	-	-	-	-	10	10	-	433	13
Southeast	6,338	189	-	189	-	-	1,082	329	754	2,709	2,358
Alabama	531	-	-	-	-	-	158	-	158	192	181
Arkansas	372	-	-	-	-	-	57	-	57	315	-
Florida	692	-	-	-	-	-	135	-	135	310	247
Georgia	233	-	-	-	-	-	-	-	-	111	123
Kentucky	855	-	-	-	-	-	317	208	109	232	306
Louisiana	1,299	-	-	-	-	-	-	-	-	198	1,100

Table 52 (cont.)
State Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Mississippi	\$95	-	-	-	-	-	\$1	-	\$1	\$35	\$59
North Carolina	378	-	-	-	-	-	42	-	42	315	20
South Carolina	471	189	-	189	-	-	111	-	111	69	103
Tennessee	340	-	-	-	-	-	4	-	4	336	-
Virginia	870	-	-	-	-	-	189	120	69	477	204
West Virginia	203	-	-	-	-	-	70	-	70	120	14
Southwest	2,407	-	-	-	-	-	484	-	484	470	1,453
Arizona	388	-	-	-	-	-	141	-	141	-	247
New Mexico	351	-	-	-	-	-	87	-	87	237	27
Oklahoma	467	-	-	-	-	-	44	-	44	21	403
Texas	1,201	-	-	-	-	-	213	-	213	213	776
Rocky Mountain	1,185	-	-	-	-	-	56	-	56	1,068	61
Colorado	126	-	-	-	-	-	49	-	49	65	12
Idaho	201	-	-	-	-	-	<	-	<	181	19
Montana	237	-	-	-	-	-	-	-	-	233	4
Utah	422	-	-	-	-	-	7	-	7	390	25
Wyoming	200	-	-	-	-	-	-	-	-	200	-
Far West²	4,979	-	-	-	-	-	926	410	516	2,907	1,147
California	3,877	-	-	-	-	-	805	410	395	2,311	761
Nevada	130	-	-	-	-	-	5	-	5	30	94
Oregon	117	-	-	-	-	-	51	-	51	39	27
Washington	855	-	-	-	-	-	64	-	64	527	264
Alaska	701	2	-	2	-	-	-	-	-	687	13
Hawaii	361	-	-	-	-	-	-	-	-	70	291

- represents zero

< rounds to zero

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

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

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

Table 53
State Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding											Exhibit: 7/1/89 Population (thousands)
	Total at End of Year	Short-Term		Long-Term			Long-Term		Total Change ¹	Refunded		
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed	Issued	Retired		Issued	Retired	
United States	\$1,193	\$6	\$9	\$1,184	\$285	\$899	\$169	\$109	\$64	\$24	\$23	247,639
New England	2,700	19	36	2,663	838	1,825	555	198	374	27	27	13,046
Connecticut	2,955	4	5	2,951	1,046	1,905	608	205	403	-	-	3,239
Maine	1,663	†	†	1,663	265	1,397	371	118	252	3	3	1,222
Massachusetts	2,743	39	76	2,667	1,022	1,645	555	193	398	60	60	5,913
New Hampshire	2,661	-	1	2,660	464	2,196	378	172	207	-	-	1,107
Rhode Island	3,349	†	5	3,344	433	2,911	839	371	473	-	-	998
Vermont	1,953	†	7	1,946	414	1,532	507	140	375	-	-	567
Mideast²	1,854	8	18	1,836	339	1,497	240	176	74	81	72	43,093
Delaware	4,207	14	14	4,193	691	3,502	592	480	112	226	238	673
Maryland	1,243	-	-	1,243	429	814	175	125	49	38	39	4,694
New Jersey	2,248	8	1	2,247	358	1,888	152	160	-14	3	†	7,736
New York	2,413	15	20	2,393	264	2,128	346	254	97	166	152	17,950
Pennsylvania	875	†	32	843	384	459	143	73	102	14	3	12,040
Great Lakes	1,002	8	13	989	224	765	144	65	85	5	8	42,298
Illinois	1,214	†	†	1,214	344	870	138	56	83	12	-	11,658
Indiana	641	6	5	637	-	637	117	31	84	-	-	5,593
Michigan	884	†	†	884	53	831	153	87	66	5	34	9,273
Ohio	964	20	12	952	260	691	133	65	59	†	†	10,907
Wisconsin	1,219	15	85	1,134	438	696	200	80	189	†	†	4,867
Plains	821	1	3	818	122	696	130	74	57	15	15	17,851
Iowa	570	-	-	570	-	570	118	29	89	-	-	2,840
Kansas	137	†	†	136	-	136	5	14	-9	-	†	2,513
Minnesota	827	-	-	827	321	506	94	95	-1	-	-	4,353
Missouri	948	†	5	943	152	791	89	49	44	-	-	5,159
Nebraska	876	9	9	867	-	867	165	134	32	32	32	1,611
North Dakota	1,404	6	5	1,399	-	1,399	569	266	303	186	190	660
South Dakota	2,602	-	†	2,601	-	2,601	637	209	429	119	119	715
Southeast	906	5	3	903	214	689	107	82	23	12	14	59,339
Alabama	990	†	†	990	282	708	129	83	46	24	-	4,118
Arkansas	735	1	†	734	12	722	155	107	47	-	-	2,406
Florida	708	†	†	707	149	558	55	25	29	†	1	12,671
Georgia	472	-	-	472	314	159	36	54	-18	-	-	6,436
Kentucky	1,378	-	-	1,378	26	1,352	229	164	66	42	50	3,727
Louisiana	2,775	44	11	2,764	913	1,851	296	332	-68	22	65	4,382

Table 53 (cont.)
State Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded		Population (thousands)
	Total at End of Year	Short-Term		Long-Term			Issued	Retired		Issued	Retired	
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed						
Southeast (cont.)												
Mississippi	\$514	\$1	-	\$514	\$202	\$312	\$36	\$87	\$-53	-	-	2,621
North Carolina	449	†	-	449	99	350	57	34	24	-	7	6,571
South Carolina	1,075	†	†	1,074	202	872	134	98	36	54	49	3,512
Tennessee	521	24	24	497	137	360	69	25	44	-	-	4,940
Virginia	904	†	†	903	70	833	143	62	81	27	13	6,098
West Virginia	1,321	-	-	1,321	280	1,041	110	116	-6	10	10	1,857
Southwest	562	†	†	561	118	443	95	112	-16	21	22	25,299
Arizona	582	-	-	582	-	582	109	88	21	-	-	3,556
New Mexico	1,241	2	6	1,235	85	1,150	230	122	111	-	-	1,528
Oklahoma	1,109	†	†	1,109	14	1,095	145	202	-57	-	-	3,224
Texas	392	†	-	392	166	226	71	98	-28	32	33	16,991
Rocky Mountain	953	5	4	949	56	893	162	104	56	7	5	7,319
Colorado	655	1	1	654	22	632	38	74	-36	10	5	3,317
Idaho	823	-	-	823	0	823	198	43	155	15	14	1,014
Montana	1,671	36	23	1,647	103	1,544	294	145	136	-	3	806
Utah	992	3	3	989	147	842	247	144	103	2	2	1,707
Wyoming	1,950	-	-	1,950	1	1,949	420	234	187	-	-	475
Far West³	1,052	5	4	1,049	381	667	132	74	57	7	7	37,755
California	902	-	-	902	153	749	133	61	72	†	†	29,063
Nevada	1,281	1	1	1,280	542	738	117	63	54	-	-	1,111
Oregon	2,389	60	48	2,341	2,072	268	42	116	-86	-	-	2,820
Washington	1,127	†	†	1,126	738	389	180	132	48	56	56	4,761
Alaska	10,648	3	-	10,648	1,572	9,076	1,331	2,369	-1,041	-	-	527
Hawaii	2,754	65	40	2,714	1,779	935	325	178	121	-	-	1,112

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

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

Table 54
Local Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding										
	Total at End of Year	Short-Term		Long-Term			Long-Term		Total Change ¹	Refunded	
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed	Issued	Retired		Issued	Retired
United States	\$502,855	\$14,360	\$15,714	\$487,141	\$153,584	\$333,558	\$60,203	\$36,843	\$24,714	\$3,083	\$2,669
New England	14,074	1,452	1,759	12,315	6,943	5,372	1,772	896	1,183	42	42
Connecticut	3,194	355	359	2,835	2,068	767	441	221	223	-	-
Maine	1,209	31	44	1,165	759	406	208	89	132	-	-
Massachusetts	7,742	964	1,227	6,515	2,699	3,816	900	464	699	42	42
New Hampshire	835	19	19	816	748	69	145	80	66	-	-
Rhode Island	691	70	86	606	487	119	37	20	33	-	-
Vermont	403	13	24	378	182	196	42	22	31	-	-
Mideast	100,859	5,894	6,426	94,433	41,423	53,011	12,634	6,671	6,495	1,428	1,297
Delaware	917	54	46	871	303	568	64	127	-72	-	-
District of Columbia	4,041	6	1	4,040	2,476	1,564	487	278	204	217	186
Maryland	8,948	216	144	8,804	4,681	4,124	1,212	666	474	171	171
New Jersey	13,555	1,173	1,349	12,206	5,210	6,996	1,451	727	899	56	56
New York	43,697	3,695	4,323	39,375	20,673	18,701	5,550	2,988	3,190	610	647
Pennsylvania	29,701	749	564	29,137	8,080	21,057	3,870	1,884	1,800	373	238
Great Lakes	50,474	2,895	2,836	47,638	22,282	25,356	6,812	4,329	2,424	59	48
Illinois	15,634	691	661	14,973	7,851	7,122	2,315	1,470	815	-	-
Indiana	6,061	314	254	5,807	1,480	4,326	713	392	262	-	-
Michigan	11,774	290	280	11,494	5,917	5,577	1,719	1,127	581	-	-
Ohio	11,602	1,198	1,228	10,374	3,697	6,676	1,424	775	680	48	30
Wisconsin	5,404	402	413	4,991	3,337	1,655	641	565	86	11	18
Plains	35,107	657	682	34,425	9,332	25,094	3,273	3,081	217	74	74
Iowa	3,447	117	95	3,351	1,000	2,352	228	254	-47	-	-
Kansas	6,607	161	156	6,451	1,458	4,994	749	866	-123	-	-
Minnesota	14,089	295	322	13,767	4,471	9,296	1,409	1,184	253	49	49
Missouri	4,867	40	47	4,820	1,282	3,537	638	448	197	25	25
Nebraska	4,642	31	41	4,602	637	3,965	131	212	-71	-	-
North Dakota	984	13	15	969	350	619	55	83	-26	-	-
South Dakota	471	1	6	465	134	332	63	34	34	-	-
Southeast	120,576	949	1,283	119,293	26,765	92,528	15,914	8,873	7,375	325	123
Alabama	5,804	54	49	5,755	2,264	3,491	649	328	316	-	-
Arkansas	2,894	18	31	2,862	652	2,211	337	241	109	-	-
Florida	39,123	15	384	38,739	5,309	33,430	5,841	2,453	3,757	225	96
Georgia	14,101	176	138	13,963	1,971	11,992	1,895	1,350	507	-	-
Kentucky	7,904	3	10	7,895	694	7,201	714	365	357	-	-
Louisiana	8,750	36	56	8,694	3,012	5,682	905	669	257	9	13

Table 54 (cont.)
Local Debt, by Type, FY 1989
(millions)

	Total Debt Outstanding						Long-Term		Total Change ¹	Refunded	
	Total at End of Year	Short-Term		Long-Term		Issued	Retired	Issued		Retired	
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed					
Southeast (cont.)											
Mississippi	\$3,553	\$17	\$15	\$3,538	\$1,070	\$2,467	\$249	\$197	\$49	-	-
North Carolina	11,995	273	281	11,713	2,743	8,970	1,868	1,251	626	-	-
South Carolina	5,543	110	37	5,506	1,525	3,980	831	537	221	-	-
Tennessee	9,139	145	178	8,960	3,199	5,761	904	759	178	91	15
Virginia	8,638	95	94	8,543	4,132	4,411	1,454	557	897	-	-
West Virginia	3,133	7	8	3,124	193	2,932	267	166	102	-	-
Southwest	76,704	869	1,095	75,609	23,996	51,613	7,237	5,356	2,107	632	554
Arizona	14,811	412	418	14,393	4,073	10,319	1,786	1,148	644	203	146
New Mexico	3,125	17	17	3,108	647	2,461	197	293	-96	47	41
Oklahoma	4,457	35	38	4,419	1,172	3,247	576	456	123	-	-
Texas	54,311	405	622	53,689	18,104	35,586	4,678	3,459	1,436	382	367
Rocky Mountain	20,524	72	92	20,432	5,060	15,372	2,103	1,872	251	7	7
Colorado	9,375	43	33	9,342	3,235	6,107	863	608	246	7	7
Idaho	537	12	29	509	268	241	18	34	1	-	-
Montana	1,135	6	4	1,131	313	818	110	72	37	-	-
Utah	8,064	7	21	8,043	992	7,051	1,021	965	71	-	-
Wyoming	1,412	5	5	1,407	253	1,155	91	193	-102	-	-
Far West²	78,875	1,570	1,541	77,333	14,761	62,572	10,019	5,409	4,582	515	523
California	55,974	1,236	1,268	54,706	8,547	46,159	8,303	4,373	3,962	515	523
Nevada	2,776	20	11	2,764	1,149	1,615	511	201	302	-	-
Oregon	3,488	117	114	3,374	1,582	1,793	192	204	-16	-	-
Washington	16,638	197	148	16,489	3,484	13,005	1,014	631	334	-	-
Alaska	4,868	3	<	4,868	2,328	2,540	282	328	-49	-	-
Hawaii	794	-	-	794	694	100	157	27	130	-	-

- represents zero

< rounds to zero

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

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

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

Table 55
Local Long-Term Debt Outstanding, by Function, FY 1989
(millions)

	Utilities						Education			Industrial Revenue	Other
	Total	Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
United States	\$487,141	\$115,336	\$41,582	\$65,891	\$1,091	\$6,772	\$50,881	\$49,010	\$1,871	\$130,328	\$190,596
New England	12,315	4,187	1,087	1,809	4	1,286	2,214	2,214	-	345	5,570
Connecticut	2,835	499	374	125	-	<	536	536	-	1	1,799
Maine	1,165	115	108	6	-	1	358	358	-	104	588
Massachusetts	6,515	3,143	326	1,529	4	1,284	892	892	-	216	2,264
New Hampshire	816	161	161	-	-	-	290	290	-	1	364
Rhode Island	606	60	58	2	-	-	76	76	-	17	452
Vermont	378	208	61	147	-	<	61	61	-	6	103
Mideast	94,433	11,541	6,875	497	601	3,568	9,690	9,386	304	23,203	49,999
Delaware	871	89	72	18	-	-	16	16	-	382	383
District of Columbia	4,040	1,015	18	-	-	997	-	-	-	409	2,616
Maryland	8,804	789	778	11	-	<	242	221	21	3,199	4,575
New Jersey	12,206	731	724	7	-	-	1,487	1,432	55	1,248	8,740
New York	39,375	6,204	3,809	56	-	2,339	3,347	3,263	84	7,626	22,198
Pennsylvania	29,137	2,712	1,475	404	601	232	4,599	4,454	144	10,339	11,487
Great Lakes	47,638	5,748	3,549	1,895	186	118	8,626	8,150	475	10,242	23,022
Illinois	14,973	1,296	1,071	160	-	66	2,708	2,596	112	2,460	8,509
Indiana	5,807	663	223	239	186	15	1,285	1,239	46	1,532	2,326
Michigan	11,494	1,832	914	917	-	1	2,745	2,543	202	1,876	5,040
Ohio	10,374	1,625	1,093	498	-	34	1,259	1,248	11	3,604	3,885
Wisconsin	4,991	332	248	81	-	3	628	524	104	770	3,262
Plains	34,425	7,199	1,339	5,827	19	15	3,035	2,899	137	13,139	11,052
Iowa	3,351	589	137	450	2	<	292	234	58	1,322	1,148
Kansas	6,451	553	346	205	2	1	484	449	35	3,891	1,523
Minnesota	13,767	1,621	167	1,436	8	11	1,137	1,126	10	5,797	5,212
Missouri	4,820	959	504	446	7	3	760	731	28	1,412	1,689
Nebraska	4,602	3,309	84	3,224	-	<	241	235	6	126	926
North Dakota	969	59	58	1	-	-	67	67	-	470	373
South Dakota	465	108	43	65	-	-	55	55	-	121	181
Southeast	119,293	29,721	11,522	17,038	229	932	11,159	10,912	247	39,026	39,387
Alabama	5,755	960	692	215	53	-	465	465	-	1,902	2,427
Arkansas	2,862	541	276	265	-	-	471	471	-	1,355	495
Florida	38,739	7,966	3,929	3,929	27	82	2,209	2,169	40	12,111	16,452
Georgia	13,963	6,753	1,645	4,324	3	781	1,132	1,132	-	2,891	3,187
Kentucky	7,895	697	527	162	5	2	680	656	24	5,308	1,211
Louisiana	8,694	933	374	503	23	33	1,328	1,326	2	3,343	3,090

Table 55 (cont.)
Local Long-Term Debt Outstanding, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Mississippi	\$3,538	\$293	\$271	\$12	\$9	<	\$391	\$360	\$31	\$1,753	\$1,101
North Carolina	11,713	6,203	592	5,607	-	4	681	659	21	2,081	2,748
South Carolina	5,506	2,182	739	1,437	6	<	991	991	1	1,191	1,141
Tennessee	8,960	1,911	1,349	518	45	-	1,091	964	127	2,436	3,522
Virginia	8,543	1,115	963	64	59	29	1,582	1,581	1	2,184	3,662
West Virginia	3,124	166	166	-	-	-	138	138	-	2,471	350
Southwest	75,609	20,557	9,254	11,205	34	63	9,912	9,333	579	23,203	21,937
Arizona	14,393	4,773	1,592	3,178	<	3	1,884	1,859	25	4,706	3,030
New Mexico	3,108	524	244	271	9	-	237	237	-	1,703	644
Oklahoma	4,419	554	492	49	13	-	380	363	18	1,724	1,761
Texas	53,689	14,705	6,926	7,707	12	60	7,411	6,875	536	15,070	16,504
Rocky Mountain	20,432	9,062	2,081	6,962	17	2	1,943	1,896	47	4,957	4,470
Colorado	9,342	2,770	1,516	1,236	17	1	990	982	8	2,464	3,119
Idaho	509	128	39	89	-	-	148	146	2	86	148
Montana	1,131	98	98	-	-	-	153	151	2	591	289
Utah	8,043	5,953	343	5,609	-	1	471	471	-	810	808
Wyoming	1,407	114	86	28	-	-	181	145	36	1,007	106
Far West¹	77,333	26,624	5,591	20,274	-	758	3,488	3,406	82	14,602	32,620
California	54,706	14,507	4,505	9,358	-	644	882	811	70	13,355	25,962
Nevada	2,764	135	133	2	-	-	471	471	-	648	1,509
Oregon	3,374	962	334	594	-	34	465	453	12	524	1,423
Washington	16,489	11,019	618	10,320	-	81	1,670	1,670	-	74	3,726
Alaska	4,868	649	236	384	-	29	814	814	-	1,597	1,808
Hawaii	794	49	49	-	-	-	1	1	-	13	731

- represents zero

< rounds to zero

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

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

Table 56
Local Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
United States	\$60,203	\$12,108	\$5,306	\$5,457	\$188	\$1,157	\$8,671	\$8,401	\$270	\$8,457	\$30,967
New England	1,772	356	133	8	<	216	511	511	-	9	897
Connecticut	441	36	36	-	-	-	141	141	-	-	264
Maine	208	12	12	<	-	<	94	94	-	9	92
Massachusetts	900	274	51	7	-	215	165	165	-	-	461
New Hampshire	145	18	18	-	<	-	81	81	-	-	46
Rhode Island	37	8	8	-	-	-	8	8	-	-	21
Vermont	42	9	9	<	-	-	22	22	-	-	11
Mideast	12,634	2,080	1,179	7	174	719	1,628	1,609	19	834	8,092
Delaware	64	20	20	-	-	-	3	3	-	-	41
District of Columbia	487	-	-	-	-	-	-	-	-	100	387
Maryland	1,212	82	82	-	-	-	53	51	2	125	952
New Jersey	1,451	90	90	-	-	-	192	180	12	-	1,168
New York	5,550	1,540	847	4	-	690	688	683	5	149	3,174
Pennsylvania	3,870	347	140	3	174	30	692	692	-	460	2,371
Great Lakes	6,812	708	455	253	-	1	1,723	1,644	79	665	3,715
Illinois	2,315	49	49	-	-	-	598	590	8	174	1,493
Indiana	713	41	37	4	-	-	165	165	-	1	506
Michigan	1,719	297	240	57	-	-	535	506	30	50	837
Ohio	1,424	266	80	187	-	-	373	373	1	407	377
Wisconsin	641	55	50	5	-	1	51	10	41	34	501
Plains	3,273	384	218	166	-	-	541	503	38	652	1,695
Iowa	228	34	29	4	-	-	38	27	11	25	132
Kansas	749	110	66	44	-	-	87	71	16	221	330
Minnesota	1,409	82	24	58	-	-	214	214	<	226	887
Missouri	638	146	91	55	-	-	148	137	11	157	188
Nebraska	131	10	4	5	-	-	35	35	1	7	79
North Dakota	55	3	3	-	-	-	13	13	-	-	38
South Dakota	63	<	<	-	-	-	5	5	-	17	41
Southeast	15,914	4,231	1,838	2,180	12	201	1,768	1,747	21	3,224	6,691
Alabama	649	121	117	2	1	-	101	101	-	60	368
Arkansas	337	57	48	9	-	-	49	49	-	190	41
Florida	5,841	731	667	64	-	-	438	433	4	1,260	3,412
Georgia	1,895	1,307	321	820	-	165	252	252	-	65	271
Kentucky	714	49	47	2	-	-	22	9	13	344	300
Louisiana	905	75	8	29	4	33	159	159	-	265	406

Table 56 (cont.)
Local Long-Term Debt Issued, by Function, FY 1989
(millions)

	Total	Utilities					Education			Industrial Revenue	Other
		Total	Water	Electric	Gas	Transit	Total	Elementary and Secondary	Higher		
Southeast (cont.)											
Mississippi	\$249	\$13	\$13	<	-	-	\$41	\$38	\$4	\$45	\$149
North Carolina	1,868	1,082	95	986	-	<	168	168	-	251	367
South Carolina	831	434	194	239	1	-	95	95	-	51	250
Tennessee	904	171	144	21	5	-	92	92	-	237	404
Virginia	1,454	179	170	6	<	3	323	323	-	242	710
West Virginia	267	13	13	-	-	-	29	29	-	214	11
Southwest	7,237	1,598	809	787	2	-	1,576	1,472	105	1,612	2,450
Arizona	1,786	415	144	272	-	-	349	344	5	496	526
New Mexico	197	12	10	-	2	-	54	54	-	6	126
Oklahoma	576	25	25	-	-	-	137	137	-	171	242
Texas	4,678	1,146	631	515	-	-	1,036	936	100	939	1,557
Rocky Mountain	2,103	968	112	838	-	18	127	122	4	338	671
Colorado	863	144	85	40	-	18	11	10	<	208	501
Idaho	18	1	1	-	-	-	9	9	-	-	9
Montana	110	-	-	-	-	-	28	27	<	51	31
Utah	1,021	809	17	792	-	-	66	66	-	17	129
Wyoming	91	14	9	6	-	-	14	10	4	62	1
Far West¹	10,019	1,776	556	1,217	-	3	756	752	4	1,117	6,369
California	8,303	1,446	460	983	-	3	247	244	3	975	5,635
Nevada	511	3	3	-	-	-	233	233	-	135	141
Oregon	192	17	13	4	-	-	21	19	1	8	147
Washington	1,014	310	80	230	-	-	255	255	-	-	448
Alaska	282	2	1	<	-	-	41	41	-	-	239
Hawaii	157	5	5	-	-	-	-	-	-	5	147

- represents zero

< rounds to zero

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

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

Table 57
Local Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding											Exhibit: 7/1/89 Population (thousands)
	Total at End of Year	Short-Term		Long-Term			Long-Term		Total Change ¹	Refunded		
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed	Issued	Retired		Issued	Retired	
United States	\$2,026	\$58	\$63	\$1,962	\$619	\$1,344	\$243	\$148	\$100	\$12	\$11	248,243
New England	1,079	111	135	944	532	412	136	69	91	3	3	13,046
Connecticut	986	110	111	875	639	237	136	68	69	-	-	3,239
Maine	989	26	36	953	621	332	170	73	108	-	-	1,222
Massachusetts	1,309	163	208	1,102	456	645	152	79	118	7	7	5,913
New Hampshire	755	17	17	737	675	62	131	72	60	-	-	1,107
Rhode Island	693	70	86	607	488	119	37	20	33	-	-	998
Vermont	710	22	43	667	322	345	74	40	55	-	-	567
Mideast	2,308	135	147	2,161	948	1,213	289	153	149	33	30	43,697
Delaware	1,362	81	68	1,294	450	844	95	189	-107	-	-	673
District of Columbia	6,691	10	2	6,689	4,099	2,590	806	461	337	360	308	604
Maryland	1,906	46	31	1,876	997	878	258	142	101	36	36	4,694
New Jersey	1,752	152	174	1,578	673	904	188	94	116	7	7	7,736
New York	2,434	206	241	2,194	1,152	1,042	309	166	178	34	36	17,950
Pennsylvania	2,467	62	47	2,420	671	1,749	321	157	149	31	20	12,040
Great Lakes	1,193	68	67	1,126	527	599	161	102	57	1	1	42,298
Illinois	1,341	59	57	1,284	673	611	199	126	70	-	-	11,658
Indiana	1,084	56	45	1,038	265	774	128	70	47	-	-	5,593
Michigan	1,270	31	30	1,239	638	601	185	122	63	-	-	9,273
Ohio	1,064	110	113	951	339	612	131	71	62	4	3	10,907
Wisconsin	1,110	83	85	1,026	686	340	132	116	18	2	4	4,867
Plains	1,967	37	38	1,928	523	1,406	183	173	12	4	4	17,851
Iowa	1,214	41	34	1,180	352	828	80	89	-17	-	-	2,840
Kansas	2,629	64	62	2,567	580	1,987	298	345	-49	-	-	2,513
Minnesota	3,237	68	74	3,163	1,027	2,135	324	272	58	11	11	4,353
Missouri	943	8	9	934	249	686	124	87	38	5	5	5,159
Nebraska	2,882	19	25	2,856	395	2,461	81	132	-44	-	-	1,611
North Dakota	1,491	20	23	1,468	530	938	83	125	-40	-	-	660
South Dakota	659	†	8	651	187	464	88	48	48	-	-	715
Southeast	2,032	16	22	2,010	451	1,559	268	150	124	5	2	59,339
Alabama	1,409	13	12	1,398	550	848	158	80	77	-	-	4,118
Arkansas	1,203	8	13	1,190	271	919	140	100	45	-	-	2,406
Florida	3,088	1	30	3,057	419	2,638	461	194	297	18	8	12,671
Georgia	2,191	27	21	2,170	306	1,863	294	210	79	-	-	6,436
Kentucky	2,121	†	3	2,118	186	1,932	192	98	96	-	-	3,727
Louisiana	1,997	8	13	1,984	687	1,297	207	153	59	2	3	4,382

Table 57 (cont.)
Local Debt, by Type, Per Capita, FY 1989

	Total Debt Outstanding											Exhibit: 7/1/89 Population (thousands)	
	Total at End of Year	Short-Term		Long-Term			Long-Term		Total Change ¹	Refunded			
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed	Issued	Retired		Issued	Retired		
Southeast (cont.)													
Mississippi	\$1,355	\$7	\$6	\$1,350	\$408	\$941	\$95	\$75	\$19	-	-	-	2,621
North Carolina	1,825	42	43	1,783	417	1,365	284	190	95	-	-	-	6,571
South Carolina	1,578	31	11	1,568	434	1,133	237	153	63	-	-	-	3,512
Tennessee	1,850	29	36	1,814	648	1,166	183	154	36	18	3	-	4,940
Virginia	1,416	16	15	1,401	678	723	239	91	147	-	-	-	6,098
West Virginia	1,687	4	4	1,683	104	1,579	144	89	55	-	-	-	1,857
Southwest	3,032	34	43	2,989	948	2,040	286	212	83	25	22	-	25,299
Arizona	4,165	116	118	4,047	1,145	2,902	502	323	181	57	41	-	3,556
New Mexico	2,045	11	11	2,034	423	1,611	129	192	-63	31	27	-	1,528
Oklahoma	1,382	11	12	1,371	364	1,007	179	141	38	-	-	-	3,224
Texas	3,196	24	37	3,160	1,065	2,094	275	204	85	22	22	-	16,991
Rocky Mountain	2,804	10	13	2,792	691	2,100	287	256	34	†	†	-	7,319
Colorado	2,826	13	10	2,817	975	1,841	260	183	74	2	2	-	3,317
Idaho	530	12	28	502	264	237	18	34	†	-	-	-	1,014
Montana	1,408	7	5	1,403	388	1,015	136	89	45	-	-	-	806
Utah	4,724	4	12	4,712	581	4,131	598	565	41	-	-	-	1,707
Wyoming	2,974	11	10	2,963	532	2,431	192	407	-216	-	-	-	475
Far West²	2,089	42	41	2,048	391	1,657	265	143	121	14	14	-	37,755
California	1,926	43	44	1,882	294	1,588	286	150	136	18	18	-	29,063
Nevada	2,498	18	10	2,488	1,034	1,454	460	181	272	-	-	-	1,111
Oregon	1,237	41	40	1,197	561	636	68	72	-6	-	-	-	2,820
Washington	3,495	41	31	3,463	732	2,732	213	133	70	-	-	-	4,761
Alaska	9,237	5	†	9,237	4,417	4,820	534	623	-94	-	-	-	527
Hawaii	714	-	-	714	624	90	141	24	117	-	-	-	1,112

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

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

Table 58
Tax-Exempt Private-Activity Bonds Issued in 1989, by State and Type of Activity
(millions)

State ¹	Mortgage Revenue Bonds	Student Loans	Small Issues	Multi-Family Housing	Qualified Redevelopment	Furnishing Water	Local Furnishing of Electricity or Gas	Hazardous Waste Disposal	Sewage Disposal	Solid Waste Disposal	Private-Use Portion	Other	Total
Alaska	\$77.2	\$31.2											\$108.4
Arizona	96.2	25.0	21.7	8.1									151.0
Arkansas	50.0	50.0	78.7			2.0			46.7				227.4
California	642.4		151.3	467.7					147.0				1,408.4
Colorado	101.5	80.2	23.5	6.7									211.8
Connecticut	184.0		17.4	52.0						55.3		4.0	312.7
Delaware	85.4		12.0				20.0						117.4
Florida	419.2		67.1	201.1					29.0	523.9	67.1	26.5	1,333.9
Georgia	92.1		164.7	27.2					87.0		10.1		381.1
Hawaii				120.1									120.1
Idaho	147.9		31.2										179.1
Illinois	104.6	85.1	63.0	10.0				16.0	31.9				310.6
Indiana		50.0	170.8	0.6		40.5	23.5	20.0					305.3
Iowa	99.0		48.2						1.3		3.2	16.3	168.1
Kansas	104.9		36.0					7.8					148.7
Kentucky			119.0										119.0
Louisiana	159.0	75.0	12.5	1.0									247.5
Maine	24.5		37.2	20.2									81.9
Maryland	129.7		32.9			20.0			0.7				183.3
Massachusetts	59.0	30.0	43.0	108.5								6.0	246.5
Michigan	69.9		240.4	14.9				2.5	22.9	6.0		224.9	581.5
Minnesota	94.7		90.4	17.1					18.9			0.5	221.7
Mississippi	52.4		60.8							21.5			134.7
Missouri	215.0	8.7	98.7	19.6									341.9
Montana	25.0	105.8								65.0			195.8
Nebraska	1.5	8.0	18.5										28.0
Nevada	73.0		22.6	6.1			75.0						176.7
New Hampshire	150.4		10.6	12.5		1.6				90.3		84.3	349.7
New Jersey	268.0		112.0		\$30.5	25.6				275.0	20.0		731.1
New Mexico	35.0		18.0				2.2						55.2

Table 58 (cont.)
Tax-Exempt Private-Activity Bonds Issued in 1989, by State and Type of Activity
(millions)

State ¹	Mortgage Revenue Bonds	Student Loans	Small Issues	Multi-Family Housing	Qualified Redevelopment	Furnishing Water	Local Furnishing of Electricity or Gas	Hazardous Waste Disposal	Sewage Disposal	Solid Waste Disposal	Private-Use Portion	Other	Total
New York	\$200.0		\$213.1	\$64.3	\$7.1	\$20.0	\$350.0		\$79.2	\$9.4		\$9.9	\$952.7
North Carolina	106.0		163.0			12.0				124.0			405.0
North Dakota	100.0	100.0		0.9			59.4			50.9			311.2
Ohio	426.2	65.3	217.2		10.0	0.8	47.5		4.2				771.3
Oklahoma	119.6	9.0	37.3					6.2					172.1
Oregon	69.9		55.1	7.0		5.4						0.3	137.7
Pennsylvania	113.0		113.0	4.0						150.0			380.0
Rhode Island	19.5		8.4										27.9
South Carolina		47.2	147.3										194.5
South Dakota		224.0									7.4		231.4
Tennessee	141.0		122.3					7.0			28.0		298.2
Texas	349.0	197.0	32.0			34.0				200.0		45.0	857.0
Utah	89.9		8.6	1.0	25.0		18.8	25.0					168.3
Vermont	111.4		5.0	18.9									135.3
Virginia	49.2	24.0	98.1		100.0					15.0			286.3
Washington	63.7		68.8	12.4			12.0						156.8
West Virginia			11.1	50.0			168.9						230.0
Wisconsin	71.5		125.2	40.1							0.7		237.5
Wyoming	14.8	35.0											49.8
United States	\$5,606.2	\$1,250.4	\$3,227.6	\$1,291.9	\$172.6	\$161.8	\$777.0	\$84.5	\$422.2	\$1,633.0	\$136.5	\$417.8	\$15,181.5
Number of States	43	19	43	26	5	10	10	7	11	13	7	10	

Note: "Other" includes the following categories: mass commuting vehicles, local district heating and cooling, high-speed rail transit, takeover of investor-owned utilities, pollution control, and the "other" category.

¹ Data for Alabama are not included. The District of Columbia did not respond to the survey.

Source: ACIR, *The Volume Cap for Tax-Exempt Private Activity Bonds: State and Local Experience in 1989*.

Table 59
State Private-Activity Bond Volume Caps, Total, Per Capita, and Percentage Used in 1989 and 1990

State	1990 Volume Cap			1989 Volume Cap		
	Total (millions)	Per Capita	Percentage Used	Total (millions)	Per Capita	Percentage Used
Alabama	\$205,900	\$50	82%	\$206,350	\$50	n.a.
Alaska	150,000	285	47	150,000	292	22%
Arizona	177,800	50	65	173,300	50	79
Arkansas	150,000	62	99	150,000	62	85
California	1,453,150	50	86	1,408,400	50	100
Colorado	165,850	50	94	164,500	50	56
Connecticut	161,950	50	87	162,050	50	84
Delaware	150,000	223	0	150,000	227	n.a.
District of Columbia	150,000	248	n.a.	150,000	242	33
Florida	633,550	50	88	618,850	50	96
Georgia	321,800	50	96	320,050	50	100
Hawaii	150,000	135	17	150,000	137	29
Idaho	150,000	148	6	150,000	150	21
Illinois	582,900	50	n.a.	577,200	50	92
Indiana	279,650	50	89	278,750	50	87
Iowa	150,000	53	97	150,000	53	71
Kansas	150,000	60	98	150,000	60	86
Kentucky	186,350	50	63	186,050	50	64
Louisiana	219,100	50	83	221,000	50	70
Maine	150,000	123	100	150,000	124	25
Maryland	234,700	50	62	232,200	50	56
Massachusetts	295,650	50	87	293,550	50	56
Michigan	463,650	50	99	465,000	50	79
Minnesota	217,650	50	89	215,300	50	100
Mississippi	150,000	57	47	150,000	57	57
Missouri	257,950	50	100	256,950	50	100
Montana	150,000	186	0	150,000	187	43
Nebraska	150,000	83	31	150,000	94	12
Nevada	150,000	135	64	150,000	142	30
New Hampshire	150,000	136	55	150,000	137	100
New Jersey	386,800	50	30	386,000	50	57
New Mexico	150,000	98	3	150,000	99	12
New York	897,500	50	49	894,900	50	67
North Carolina	428,550	50	54	326,300	50	54
North Dakota	150,000	227	11	150,000	226	74
Ohio	545,350	50	94	543,600	50	100
Oklahoma	161,200	50	92	163,150	50	100
Oregon	150,000	53	73	150,000	55	77
Pennsylvania	602,000	50	70	601,350	50	35
Rhode Island	150,000	150	62	150,000	151	6
South Carolina	175,600	50	95	174,650	50	84
South Dakota	150,000	210	7	150,000	210	38
Tennessee	247,000	50	19	245,950	50	72
Texas	849,550	50	100	839,000	50	98
Utah	150,000	88	96	150,000	89	88
Vermont	150,000	265	34	150,000	270	35
Virginia	304,900	50	90	299,800	50	62
Washington	238,050	50	97	230,950	50	62
West Virginia	150,000	81	78	150,000	80	100
Wisconsin	243,350	50	89	242,900	50	83
Wyoming	150,000	316	14	150,000	318	23
Total	\$14,387,450			\$14,178,050		

Note: Data for 1990 are preliminary.

n.a.— not available

Source: ACIR, *Intergovernmental Perspective*, Summer 1991; and ACIR, *The Volume Cap for Tax-Exempt Private Activity Bonds: State and Local Experience in 1989*.

Table 60
Federal, State, and Local Revenues and Expenditures, by Function, Selected Years 1952-1989
(millions)

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	\$1,917,451	\$1,775,999	\$1,679,165	\$1,515,657	\$1,418,781	\$1,146,271	\$657,546	\$382,835	\$252,563	\$168,062	\$129,151	\$100,245
General	1,400,476	1,298,856	1,236,520	1,106,860	1,050,481	866,392	506,324	308,322	206,696	142,397	112,723	89,230
Taxes	1,084,500	998,341	944,203	844,977	804,404	671,515	419,778	263,342	176,121	123,816	98,632	79,066
Property	142,525	132,212	121,203	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales, Gross Receipts, Customs	218,543	209,056	192,514	182,051	175,535	139,288	83,821	57,619	36,336	26,922	20,594	15,689
Individual Income	543,497	489,531	476,492	423,324	401,279	348,849	185,971	109,964	67,352	48,608	37,374	28,919
Corporation Income	129,213	117,858	106,351	83,137	80,483	64,235	64,066	36,582	36,198	21,831	22,151	22,072
Other Taxes	50,723	49,683	47,644	44,756	43,350	37,076	23,393	16,300	10,188	7,401	5,649	3,734
Charges and Miscellaneous	315,976	300,515	292,317	261,883	246,077	194,878	86,546	44,980	30,575	18,581	14,091	10,163
Utilities and Liquor Stores	56,225	52,516	50,168	47,163	44,772	34,404	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	460,749	424,628	392,477	361,634	323,529	245,840	133,680	64,684	38,956	20,357	12,301	7,907
Social Security and Medicare	339,493	310,023	275,874	257,263	236,565	181,599	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	85,598	82,262	83,977	73,906	57,804	38,245	20,072	10,524	5,492	3,438	2,130	1,253
Other Insurance Trust ²	35,658	32,343	32,626	30,465	29,160	25,996	21,113	6,819	5,801	4,630	3,314	3,107
Expenditures												
Total	\$2,030,704	\$1,920,097	\$1,811,733	\$1,696,121	\$1,580,814	\$1,233,492	\$682,492	\$399,098	\$257,800	\$176,240	\$125,463	\$99,847
By Character and Object												
Current Operation	1,072,785	1,027,052	963,217	897,766	832,593	640,948	367,996	226,953	153,458	98,146	68,966	56,112
Capital Outlay	211,734	197,851	195,713	176,124	156,912	129,637	75,160	55,446	42,101	35,220	28,866	24,873
Assistance and Subsidies	101,832	96,104	89,003	86,963	83,387	69,152	48,837	28,005	14,694	11,660	9,488	8,387
Interest on Debt	229,730	210,922	196,542	188,537	179,098	126,137	46,413	24,061	13,985	9,586	6,873	4,986
Insurance Benefits and Repayments	414,624	388,168	367,258	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
By Function												
General	1,542,571	1,461,880	1,375,367	1,284,094	1,192,192	917,462	514,217	323,066	216,888	149,159	109,765	91,291
Current Expenditure ³	1,346,223	1,278,831	1,195,306	1,123,320	1,048,726	800,309 ^r	446,009 ^r	270,637 ^r	176,759 ^r	115,420 ^r	82,229 ^r	67,095 ^r
Capital Outlay ³	196,348	183,049	180,061	160,774	143,466	117,153 ^r	68,208 ^r	52,429 ^r	40,129 ^r	33,739 ^r	27,536 ^r	24,196 ^r
By Program												
National Defense and International Relations	346,338	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Postal Service	36,472	33,892	32,243	30,985	28,898	21,761	14,641	9,366	6,227	4,101	3,034	2,612
Space Research and Technology	10,806	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	280,713	256,960	240,647	224,400	205,894	165,766	110,615	70,918	40,214	22,814	15,098	9,598
Public Welfare	126,132	115,113	106,407	99,575	94,757	78,780	49,433	23,604	9,592	5,147	3,534	2,830
Hospitals	55,260	51,497	47,970	45,559	43,401	36,243	21,275	12,796	6,951	4,791	3,416	2,460
Health	29,831	27,292	24,634	23,070	20,200	17,145	9,272	4,392	2,506	1,344	735	739
Highways	58,869	55,998	52,978	49,936	45,823	35,096	23,323	19,453	14,033	10,508	7,931	4,714
Police Protection	32,723	30,934	28,778	26,228	24,386	18,511	11,788	6,559	3,331	2,326	1,623	1,080

Table 60 (cont.)
Federal, State, and Local Revenues and Expenditures, by Function, Selected Years 1952-1989
(millions)

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)												
Fire Protection	\$11,932	\$11,753	\$10,453	\$9,587	\$8,917	\$7,026	\$4,412	\$2,579	\$1,499	\$1,124	\$810	\$586
Corrections	22,500	20,154	17,562	15,755	13,559	8,892	4,604	2,223	1,199	841	550	365
Natural Resources	64,353	90,119	93,006	67,695	60,434	45,541	22,384	14,228	10,145	10,468	6,137	3,252
Parks and Recreation	14,641	13,670	12,521	11,618	10,718	8,876	5,698	2,318	1,291	886	608	324
Housing and Community Development	28,230	25,212	21,308	19,210	18,592	16,494	5,599	5,364	2,413	1,701	624	875
Sewerage and Solid Waste	25,773	23,678	21,324	19,142	17,398	14,940	9,426	4,846	2,523	1,958	1,443	992
Interest on General Debt	220,845	202,437	187,971	181,231	172,708	121,976	44,510	23,143	13,405	9,173	6,603	4,814
Other and Unallocable	177,153	164,312	151,031	140,645	130,425	109,959	67,633	38,650	21,562	15,563	10,119	7,863
Utilities and Liquor Stores	73,509	70,049	69,108	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	414,624	388,168	367,258	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
Social Security and Medicare	321,335	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	64,385	60,496	55,594	50,747	47,720	37,486	19,220	8,573	4,584	2,642	1,534	831
Other Insurance Trust ²	28,903	28,198	29,452	28,060	27,510	28,928	21,688	9,112	5,058	5,317	3,220	2,675
Exhibits												
Salaries and Wages	456,135	430,601	403,996	379,676	357,152	295,855	193,182	133,764	81,270	54,153	39,486	29,766
Debt Outstanding	3,679,467	3,369,615	3,081,205	2,788,381	2,396,084	1,551,565	968,794	602,418	439,880	379,419	323,566	289,205

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

– represents zero

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

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

³ Estimated by ACIR for years 1952 to 1982.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982); *Government Finances in 1988-89*, Tables 1, 4, and 5 (for 1985-1989).

Table 61
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1989

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	\$7,708	\$7,211	\$6,883	\$6,273	\$5,929	\$4,930	\$2,986	\$1,824	\$1,271	\$901	\$751	\$636
General	5,630	5,273	5,069	4,581	4,390	3,726	2,299	1,469	1,040	763	655	566
Taxes	4,360	4,053	3,871	3,497	3,362	2,888	1,906	1,255	886	664	573	502
Property	573	537	497	462	434	353	284	204	131	102	75	55
Sales, Gross Receipts, Customs	879	849	789	753	734	599	381	275	183	144	120	100
Individual Income	2,185	1,987	1,953	1,752	1,677	1,500	844	524	339	261	217	184
Corporation Income	519	479	436	344	336	276	291	174	182	117	129	140
Other Taxes	204	202	195	185	181	159	106	78	51	40	33	24
Charges and Miscellaneous	1,270	1,220	1,198	1,084	1,028	838	393	214	154	100	82	65
Utilities and Liquor Stores	226	213	206	195	187	146	80	47	35	28	24	20
Insurance Trust	1,852	1,724	1,609	1,497	1,352	1,057	607	308	196	109	72	50
Social Security and Medicare	1,365	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	344	334	344	306	242	164	91	50	28	18	12	8
Other Insurance Trust ²	143	131	134	126	122	112	96	32	29	25	19	20
Expenditures												
Total	\$8,163	\$7,796	\$7,427	\$7,020	\$6,607	\$5,305	\$3,099	\$1,901	\$1,297	\$945	\$730	\$634
By Character and Object												
Current Operation	4,312	4,170	3,949	3,716	3,480	2,757	1,671	1,081	772	526	401	356
Capital Outlay	851	803	802	729	656	558	341	264	212	189	168	158
Assistance and Subsidies	409	390	365	360	348	297	222	133	74	63	55	53
Interest on Debt	923	856	806	780	748	542	211	115	70	51	40	32
Insurance Benefits and Repayments	1,667	1,576	1,506	1,435	1,374	1,151	654	308	169	116	66	35
By Function												
General	6,201	5,935	5,638	5,314	4,982	3,946	2,335	1,539	1,091	800	638	579
Current Expenditure ³	5,412	5,192	4,900	4,649	4,383	3,442 ^r	2,025 ^r	1,289 ^r	890 ^r	619 ^r	478 ^r	426 ^r
Capital Outlay ³	789	743	738	665	600	504 ^r	310 ^r	250 ^r	202 ^r	181 ^r	160 ^r	154 ^r
By Program												
National Defense and International Relations	1,392	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Postal Service	147	138	132	128	121	94	66	45	31	22	18	17
Space Research and Technology	43	36	31	30	31	27	18	16	27	7	0	0
Education	1,128	1,043	986	929	860	713	502	338	202	122	88	61
Public Welfare	507	467	436	412	396	339	224	112	48	28	21	18
Hospitals	222	209	197	189	181	156	97	61	35	26	20	16
Health	120	111	101	95	84	74	42	21	13	7	4	5
Highways	237	227	217	207	192	151	106	93	71	56	46	30
Police Protection	132	126	118	109	102	80	54	31	17	12	9	7

Table 61 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1989

	1989	1988 ^f	1987 ^f	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)												
Fire Protection	48	48	43	40	37	30	20	12	8	6	5	4
Corrections	\$90	\$82	\$72	\$65	\$57	\$38	\$21	\$11	\$6	\$5	\$3	\$2
Natural Resources	259	366	381	280	253	196	102	68	51	56	36	21
Parks and Recreation	59	55	51	48	45	38	26	11	6	5	4	2
Housing and Community Development	113	102	87	80	78	71	25	26	12	9	4	6
Sewerage and Solid Waste	104	96	87	79	73	64	43	23	13	10	8	6
Interest on General Debt	888	822	771	750	722	525	202	110	67	49	38	31
Other and Unallocable	712	667	619	582	545	473	307	184	109	83	59	50
Utilities and Liquor Stores	295	284	283	270	250	208	110	54	37	29	26	19
Insurance Trust	1,667	1,576	1,506	1,435	1,374	1,151	654	308	169	116	66	35
Social Security and Medicare	1,292	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	259	246	228	210	199	161	87	41	23	14	9	5
Other Insurance Trust ²	116	114	121	116	115	124	98	43	25	29	19	17
Exhibits												
Salaries and Wages	1,834	1,748	1,656	1,571	1,493	1,272	877	637	409	290	230	189
Debt Outstanding	14,791	13,681	12,631	11,540	10,014	6,673	4,399	2,870	2,214	2,034	1,881	1,836
Population (thousands) ⁴	248,762	246,307	243,942	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

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

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

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

³ Estimated by ACIR for years 1952 to 1982.

⁴ Includes military personnel overseas.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982); *Government Finances in 1988-89*, Tables 1, 4, and 5 (for 1985-1989).

Table 62
 Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function,
 as a Percentage of Personal Income, Selected Years 1952-1989

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	43.7%	43.6%	44.6%	43.0%	42.7%	42.9%	40.9%	39.0%	39.2%	37.1%	36.2%	36.6%
General	31.9	31.9	32.8	31.4	31.6	32.4	31.5	31.4	32.1	31.4	31.6	32.6
Taxes	24.7	24.5	25.1	24.0	24.2	25.1	26.1	26.8	27.3	27.3	27.7	28.9
Property	3.3	3.2	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales, Gross Receipts, Customs	5.0	5.1	5.1	5.2	5.3	5.2	5.2	5.9	5.6	5.9	5.8	5.7
Individual Income	12.4	12.0	12.7	12.0	12.1	13.1	11.6	11.2	10.5	10.7	10.5	10.6
Corporation Income	2.9	2.9	2.8	2.4	2.4	2.4	4.0	3.7	5.6	4.8	6.2	5.1
Other Taxes	1.2	1.2	1.3	1.3	1.3	1.4	1.5	1.7	1.6	1.6	1.6	1.4
Charges and Miscellaneous	7.2	7.4	7.8	7.4	7.4	7.3	5.4	4.6	4.7	4.1	4.0	3.7
Utilities and Liquor Stores	1.3	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	10.5	10.4	10.4	10.3	9.7	9.2	8.3	6.6	6.0	4.5	3.5	2.9
Social Security and Medicare	7.7	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	2.0	2.0	2.2	2.1	1.7	1.4	1.2	1.1	0.9	0.8	0.6	0.5
Other Insurance Trust ²	0.8	0.8	0.9	0.9	0.9	1.0	1.3	0.7	0.9	1.0	0.9	1.1
Expenditures												
Total	46.3%	47.2%	48.1%	48.1%^r	47.5%	46.2%	42.5%	40.7%	40.0%	38.9%	35.2%	36.5%
By Character and Object												
Current Operation	24.5	25.2	25.6	25.5	25.0	24.0	22.9	23.1	23.8	21.7	19.4	20.5
Capital Outlay	4.8	4.9	5.2	5.0	4.7	4.9	4.7	5.6	6.5	7.8	8.1	9.1
Assistance and Subsidies	2.3	2.4	2.4	2.5	2.5	2.6	3.0	2.9	2.3	2.6	2.7	3.1
Interest on Debt	5.2	5.2	5.2	5.3	5.4	4.7	2.9	2.5	2.2	2.1	1.9	1.8
Insurance Benefits and Repayments	9.5	9.5	9.8	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
By Function												
General	35.2	35.9	36.5	36.4	35.9	34.4	32.0	32.9	33.7	32.9	30.8	33.3
Current Expenditure ³	30.7	31.4	31.7	31.9	31.5	30.0 ^r	27.7 ^r	27.6 ^r	27.4 ^r	25.5 ^r	23.1 ^r	24.5 ^r
Capital Outlay ³	4.5	4.5	4.8	4.6	4.3	4.4 ^r	4.2 ^r	5.3 ^r	6.2 ^r	7.4 ^r	7.7 ^r	8.8 ^r
By Program												
National Defense and International Relations	7.9	8.1	8.5	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Postal Service	0.8	0.8	0.9	0.9	0.9	0.8	0.9	1.0	1.0	0.9	0.9	1.0
Space Research and Technology	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	6.4	6.3	6.4	6.4	6.2	6.2	6.9	7.2	6.2	5.0	4.2	3.5
Public Welfare	2.9	2.8	2.8	2.8	2.8	2.9	3.1	2.4	1.5	1.1	1.0	1.0
Hospitals	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.1	1.1	1.0	0.9
Health	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.4	0.4	0.3	0.2	0.3
Highways	1.3	1.4	1.4	1.4	1.4	1.3	1.5	2.0	2.2	2.3	2.2	1.7
Police Protection	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.4

Table 62 (cont.)
**Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function,
as a Percentage of Personal Income, Selected Years 1952-1989**

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
<i>Expenditures (cont.)</i>												
Fire Protection	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
Corrections	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.1
Natural Resources	1.5	2.2	2.5	1.9	1.8	1.7	1.4	1.4	1.6	2.3	1.7	1.2
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.2	0.2	0.2	0.2	0.1
Housing and Community Development	0.6	0.6	0.6	0.5	0.6	0.6	0.3	0.5	0.4	0.4	0.2	0.3
Sewerage and Solid Waste	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	5.0	5.0	5.0	5.1	5.2	4.6	2.8	2.4	2.1	2.0	1.9	1.8
Other and Unallocable	4.0	4.0	4.0	4.0	3.9	4.1	4.2	3.9	3.3	3.4	2.8	2.9
Utilities and Liquor Stores	1.7	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	9.5	9.5	9.8	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
Social Security and Medicare	7.3	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	1.5	1.5	1.5	1.4	1.4	1.4	1.2	0.9	0.7	0.6	0.4	0.3
Other Insurance Trust ²	0.7	0.7	0.8	0.8	0.8	1.1	1.3	0.9	0.8	1.2	0.9	1.0

Exhibits

Salaries and Wages	10.4	10.6	10.7	10.8	10.7	11.1	12.0	13.6	12.6	11.9	11.1	10.9
Debt Outstanding	83.9	82.8	81.8	79.1	72.1	58.1	60.3	61.4	68.3	83.7	90.8	105.6
Personal Income (billions) ⁴	\$4,384.0	\$4,070.8	\$3,766.4	\$3,526.2	\$3,325.0	\$2,670.8	\$1,607.5	\$981.6	\$644.5	\$453.2	\$356.3	\$273.8

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

- represents zero

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

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

³ Estimated by ACIR for years 1952 to 1982.

⁴ Includes earnings of federal civilian and military personnel overseas, 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, Number 4, Tables 10, 11, and 12 (for 1952-1982); *Government Finances in 1988-89*, Tables 1, 4, and 5 (for 1985-1989).

Table 63
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1989
(millions)

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	\$1,092,660	\$1,012,343	\$952,631	\$847,516	\$806,808	\$687,647	\$383,495	\$223,378	\$161,351	\$106,441	\$87,066	\$71,798
General	743,359	692,555	667,004	580,611	560,449	497,833	284,987	172,122	130,869	92,016	78,403	66,615
Intergovernmental ²	2,903	2,859	2,487	2,138	1,931	1,812	1,375	-	-	-	-	-
General from Own Sources	740,456	689,696	664,517	578,473	558,518	496,021	283,612	172,122	130,869	92,016	78,403	66,615
Taxes	615,853	562,600	539,400	471,898	454,037	405,125	243,842	153,733	115,121	82,262	69,815	59,744
Individual Income	445,690	401,181	392,557	348,959	330,918	298,111	156,725	94,737	61,526	45,571	35,620	27,921
Corporation Net Income	103,291	94,195	83,926	63,143	61,331	49,207	54,892	32,166	33,971	20,523	21,167	21,266
Sales, Gross Receipts, Customs	52,527	52,604	48,423	47,046	49,159	45,675	23,180	20,101	15,806	13,428	11,127	9,332
Customs Duties	16,450	16,317	15,138	13,420	12,176	8,917	5,394	3,287	1,901	1,142	735	532
Alcoholic Beverages	5,810	12,876	11,952	11,641	11,614	5,439	5,387	5,089	3,958	3,248	2,893	2,549
Motor Fuel	14,372	5,830	6,135	5,601	5,376	4,950	4,903	4,167	3,178	2,451	1,498	720
Tobacco Products	4,290	4,523	4,937	4,608	4,483	2,539	2,399	2,207	2,077	2,022	1,669	1,565
Other	11,605	13,058	10,261	11,776	15,510	23,830	5,097	5,351	4,692	4,565	4,332	3,966
Death and Gift	8,745	7,594	7,493	6,958	6,422	7,991	7,327	5,436	2,978	2,016	1,365	818
Other Taxes	5,600	7,026	7,001	5,792	6,207	4,141	1,718	1,293	840	724	537	446
Charges and Miscellaneous	124,603	127,096	125,117	106,575	104,481	90,896	39,770	18,389	15,748	9,754	8,588	6,871
Insurance Trust	349,301	319,788	285,627	266,905	246,359	189,814	98,508	51,256	30,482	14,425	8,663	5,183
Social Security and Medicare	339,493	310,023	275,874	257,263	236,565	181,598	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	4,424	4,444	4,486	4,541	4,592	4,102	2,906	2,054	1,220	877	644	418
Other Insurance Trust ³	5,384	5,321	5,267	5,101	5,202	4,114	3,107	1,861	1,599	1,259	1,162	1,218
Expenditures												
Total	\$1,270,068	\$1,214,812	\$1,148,654	\$1,096,401	\$1,032,131	\$796,483	\$433,340	\$242,186	\$166,849	\$113,428	\$81,783	\$71,568
By Character and Object												
Intergovernmental Expenditure	127,247	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Current Operation	432,256	435,791	412,126	386,388	360,281	265,891	142,346	100,130	85,618	55,410	40,983	37,579
Capital Outlay	99,790	93,531	96,871	85,647	77,014	62,835	30,006	20,816	17,868	18,429	16,250	17,437
Assistance and Subsidies	76,857	72,716	65,537	64,375	62,680	51,817	35,760	16,456	9,679	7,952	6,660	5,916
Interest on Debt	174,288	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Insurance Benefits and Repayments	359,630	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
By Function												
General	910,438	878,523	832,200	796,209	747,498	568,373	315,404	188,100	138,566	96,689	73,263	67,778
Intergovernmental	127,247	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Public Welfare	56,410	51,253	47,821	44,544	43,111	34,414	19,520	13,251	4,234	2,448	1,557	1,181
Education	21,670	19,539	17,986	18,023	14,742	11,971	10,205	7,941	3,920	1,169	604	436
Highways	13,441	14,065	12,858	14,370	12,469	8,000	6,173	5,108	4,059	2,748	944	415
Other and Unallocable	35,726	34,049	32,846	38,695	36,920	31,629	38,118	7,284	2,814	1,370	768	551
Direct General	783,191	759,617	720,689	680,577	640,256	482,359	241,388	154,516	123,538	88,953	69,390	65,193
National Defense												
and International Relations	346,338	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Military Functions Only	320,844	306,474	296,915	288,454	265,232	189,273	97,824	71,995	66,782	46,950	39,073	38,962

Table 63 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1989
(millions)

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)												
Postal Service	\$36,472	\$33,892	\$32,243	\$30,985	\$28,898	\$21,761	\$14,641	\$9,366	\$6,227	\$4,101	\$3,034	\$2,612
Space Research and Technology	10,806	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	16,815	14,277	14,028	13,581	13,208	11,484	7,835	5,104	2,295	598	964	1,280
Public Welfare	31,170	28,656	26,187	25,790	25,234	22,564	14,904	2,488	1,374	63	49	42
Hospitals	8,187	8,045	7,786	7,573	7,531	5,998	3,733	2,350	1,392	1,118	797	715
Health	9,147	8,804	7,731	7,520	6,489	6,509	3,775	1,816	1,425	675	235	299
Highways	776	377	623	568	834	576	265	432	100	151	115	64
Police Protection	4,952	4,657	4,036	3,543	3,430	2,000	1,343	554	282	196	155	141
Corrections	1,303	1,168	924	798	720	422	245	111	60	51	34	28
Natural Resources, Parks and Recreation	54,975	81,481	84,566	60,075	53,635	40,349	18,335	11,105	7,801	9,097	5,205	2,476
Housing and Community Development	13,492	11,969	9,538	7,925	8,214	7,910	2,212	2,630	944	548	119	106
Interest on General Debt	174,288	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Other and Unallocable	74,470	69,313	60,338	58,594	55,700	50,514	31,220	18,819	11,268	8,779	5,686	4,981
Insurance Trust	359,630	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
Social Security and Medicare	321,335	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	29,491	28,371	25,991	24,226	23,306	19,673	9,653	3,806	1,976	1,064	591	300
Other Insurance Trust ³	8,804	8,443	8,251	8,043	7,733	7,233	5,106	3,331	2,388	2,007	1,414	1,507

Exhibits

Direct Expenditures	1,142,821	1,095,906	1,037,143	980,769	924,889	710,469	359,324	208,602	151,821	105,693	77,910	68,984
Salaries and Wages	138,562	134,912	129,262	123,054	120,331	104,285	66,852	53,917	36,819	25,424	20,779	17,721
Debt Outstanding	2,881,112	2,614,581	2,354,073	2,129,506	1,827,451	1,146,986	709,136	427,260	326,221	298,201	270,527	259,105
Held by Federal Government	676,842	550,649	458,172	383,919	317,612	217,640	157,295	111,460	75,705	56,296	55,501	44,335
Other Debt Outstanding	2,204,270	2,063,932	1,895,901	1,745,587	1,509,839	929,346	551,841	315,800	250,515	241,905	215,026	214,770

- represents zero

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

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12* (for 1952-1982); *Government Finances in 1988-89, Tables 1, 4, and 5* (for 1985-1989).

Table 64
Federal Revenues and Expenditures, Per Capita, by Character and Object, and by Function, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	\$4,392	\$4,110	\$3,905	\$3,508	\$3,372	\$2,957	\$1,741	\$1,064	\$812	\$571	\$506	\$456
General	2,988	2,812	2,734	2,403	2,342	2,141	1,294	820	659	493	456	423
Intergovernmental ²	12	12	10	9	8	8	6	-	-	-	-	-
General from Own Sources	2,977	2,800	2,724	2,394	2,334	2,133	1,288	820	659	493	456	423
Taxes	2,476	2,284	2,211	1,953	1,898	1,742	1,107	732	579	441	406	379
Individual Income	1,792	1,629	1,609	1,444	1,383	1,282	712	451	310	244	207	177
Corporation Net Income	415	382	344	261	256	212	249	153	171	110	123	135
Sales, Gross Receipts, Customs	211	214	199	195	205	196	105	96	80	72	65	59
Customs Duties	66	66	62	56	51	38	24	16	10	6	4	3
Alcoholic Beverages	23	52	49	48	49	23	24	24	20	17	17	16
Motor Fuel	58	24	25	23	22	21	22	20	16	13	9	5
Tobacco Products	17	18	20	19	19	11	11	11	10	11	10	10
Other	47	53	42	49	65	102	23	25	24	24	25	25
Death and Gift	35	31	31	29	27	34	33	26	15	11	8	5
Other Taxes	23	29	29	24	26	18	8	6	4	4	3	3
Charges and Miscellaneous	501	516	513	441	437	391	181	88	79	52	50	44
Insurance Trust	1,404	1,298	1,171	1,105	1,030	816	447	244	153	77	50	33
Social Security and Medicare	1,365	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	18	18	18	19	19	18	13	10	6	5	4	3
Other Insurance Trust ³	22	22	22	21	22	18	14	9	8	7	7	8
Expenditures												
Total	\$5,106	\$4,932	\$4,709	\$4,538	\$4,314	\$3,425	\$1,968	\$1,154	\$840	\$608	\$476	\$454
By Character and Object												
Intergovernmental Expenditure	512	483	457	479	448	370	336	160	76	41	23	16
Current Operation	1,738	1,769	1,689	1,599	1,506	1,144	646	477	431	297	238	239
Capital Outlay	401	380	397	354	322	270	136	99	90	99	94	111
Assistance and Subsidies	309	295	269	266	262	223	162	78	49	43	39	38
Interest on Debt	701	642	599	597	586	438	151	82	52	38	32	27
Insurance Benefits and Repayments	1,446	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
By Function												
General	3,660	3,567	3,411	3,295	3,124	2,444	1,432	896	697	518	426	430
Intergovernmental	512	483	457	479	448	370	336	160	76	41	23	16
Public Welfare	227	208	196	184	180	148	89	63	21	13	9	7
Education	87	79	74	75	62	51	46	38	20	6	4	3
Highways	54	57	53	59	52	34	28	24	20	15	5	3
Other and Unallocable	144	138	135	160	154	136	173	35	14	7	4	3
Direct General	3,148	3,084	2,954	2,817	2,676	2,074	1,096	736	622	477	403	414
National Defense												
and International Relations	1,392	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Military Functions Only	1,290	1,244	1,217	1,194	1,108	814	444	343	336	252	227	247

Table 64 (cont.)
Federal Revenues and Expenditures, Per Capita, by Character, Object, and Function, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)												
Postal Service	\$147	\$138	\$132	\$128	\$121	\$94	\$66	\$45	\$31	\$22	\$18	\$17
Space Research and Technology	43	36	31	30	31	27	18	16	27	7	-	-
Education	68	58	58	56	55	49	36	24	12	3	6	8
Public Welfare	125	116	107	107	105	97	68	12	7	<	<	<
Hospitals	33	33	32	31	31	26	17	11	7	6	5	5
Health	37	36	32	31	27	28	17	9	7	4	1	2
Highways	3	2	3	2	3	2	1	2	1	1	1	<
Police Protection	20	19	17	15	14	9	6	3	1	1	1	1
Corrections	5	5	4	3	3	2	1	1	<	<	<	<
Natural Resources, Parks and Recreation	221	331	347	249	224	174	83	53	39	49	30	16
Housing and Community Development	54	49	39	33	34	34	10	13	5	3	1	1
Interest on General Debt	701	642	599	597	586	438	151	82	52	38	32	27
Other and Unallocable	299	281	247	242	233	217	142	90	57	47	33	32
Insurance Trust	1,446	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
Social Security and Medicare	1,292	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	119	115	107	100	97	85	44	18	10	6	3	2
Other Insurance Trust ³	35	34	34	33	32	31	23	16	12	11	8	10
Exhibits												
Direct Expenditures	4,594	4,449	4,252	4,059	3,865	3,056	1,632	994	764	567	453	438
Salaries and Wages	557	548 ^r	530	509	503	448	304	257	185	136	121	112
Debt Outstanding	11,582	10,615 ^r	9,650	8,813	7,637	4,933	3,220	2,036	1,642	1,599	1,573	1,645
Held by Federal Government	2,721	2,236 ^r	1,878	1,589	1,327	936	714	531	381	302	323	281
Other Debt Outstanding	8,861	8,380 ^r	7,772	7,224	6,310	3,997	2,506	1,505	1,261	1,297	1,250	1,363
Population (thousands) ⁴	248,762	246,307 ^r	243,942 ^r	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

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

- represents zero

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

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance

⁴ Includes military personnel overseas.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982); *Government Finances in 1988-89*, Tables 1, 4, and 5 (for 1985-1989).

Table 65
Federal Revenues and Expenditures as a Percentage of Personal Income, by Character, Object, and Function, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues												
Total	24.9%	24.9%	25.3%	24.0%	24.3%	25.7%	23.9%	22.8%	25.0%	23.5%	24.4%	26.2%
General	17.0	17.0	17.7	16.5	16.9	18.6	17.7	17.5	20.3	20.3	22.0	24.3
Intergovernmental ²	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-	-	-
General from Own Sources	16.9	16.9	17.6	16.4	16.8	18.6	17.6	17.5	20.3	20.3	22.0	24.3
Taxes	14.0	13.8	14.3	13.4	13.7	15.2	15.2	15.7	17.9	18.2	19.6	21.8
Individual Income	10.2	9.9	10.4	9.9	10.0	11.2	9.7	9.7	9.5	10.1	10.0	10.2
Corporation Net Income	2.4	2.3	2.2	1.8	1.8	1.8	3.4	3.3	5.3	4.5	5.9	7.8
Sales, Gross Receipts, Customs	1.2	1.3	1.3	1.3	1.5	1.7	1.4	2.0	2.5	3.0	3.1	3.4
Customs Duties	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Alcoholic Beverages	0.1	0.3	0.3	0.3	0.3	0.2	0.3	0.5	0.6	0.7	0.8	0.9
Motor Fuel	0.3	0.1	0.2	0.2	0.2	0.2	0.3	0.4	0.5	0.5	0.4	0.3
Tobacco Products	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.4	0.5	0.6
Other	0.3	0.3	0.3	0.3	0.5	0.9	0.3	0.5	0.7	1.0	1.2	1.4
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.3	0.5	0.6	0.5	0.4	0.4	0.3
Other Taxes	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2
Charges and Miscellaneous	2.8	3.1	3.3	3.0	3.1	3.4	2.5	1.9	2.4	2.2	2.4	2.5
Insurance Trust	8.0	7.9	7.6	7.6	7.4	7.1	6.1	5.2	4.7	3.2	2.4	1.9
Social Security and Medicare	7.7	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Insurance Trust ³	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4
Expenditures												
Total	29.0%	29.8%^r	30.5%^r	31.1%	31.0%	29.8%	27.0%	24.7%	25.9%	25.0%	23.0%	26.1%
By Character and Object												
Intergovernmental Expenditure	2.9	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Current Operation	9.9	10.7	10.9	11.0	10.8	10.0	8.9	10.2	13.3	12.2	11.5	13.7
Capital Outlay	2.3	2.3	2.6	2.4	2.3	2.4	1.9	2.1	2.8	4.1	4.6	6.4
Assistance and Subsidies	1.8	1.8	1.7	1.8	1.9	1.9	2.2	1.7	1.5	1.8	1.9	2.2
Interest on Debt	4.0	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Insurance Benefits and Repayments	8.2	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
By Function												
General	20.8	21.6	22.1 ^r	22.6	22.5	21.3	19.6	19.2	21.5	21.3	20.6	24.8
Intergovernmental	2.9	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Public Welfare	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	0.7	0.5	0.4	0.4
Education	0.5	0.5	0.5	0.5	0.4	0.4	0.6	0.8	0.6	0.3	0.2	0.2
Highways	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.5	0.6	0.6	0.3	0.2
Other and Unallocable	0.8	0.8	0.9	1.1	1.1	1.2	2.4	0.7	0.4	0.3	0.2	0.2
Direct General	17.9	18.7	19.1	19.3	19.3	18.1	15.0	15.7	19.2	19.6	19.5	23.8
National Defense												
and International Relations	7.9	8.1	8.5 ^r	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Military Functions Only	7.3	7.5	7.9	8.2	8.0	7.1	6.1	7.3	10.4	10.4	11.0	14.2

Table 65 (cont.)
Federal Revenues and Expenditures as a Percentage of Personal Income, by Character, Object, and Function, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)												
Postal Service	0.8%	0.8%	0.9%	0.9%	0.9%	0.8%	0.9%	1.0%	1.0%	0.9%	0.9%	1.0%
Space Research and Technology	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.1	0.3	0.5
Public Welfare	0.7	0.7	0.7	0.7	0.8	0.8	0.9	0.3	0.2	-	-	-
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Health	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
Highways	<	<	<	<	<	<	<	<	<	<	<	<
Police Protection	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	<	<	<	0.1
Correction ²	<	<	<	<	<	<	<	<	<	<	<	<
Natural Resources, Parks and Recreation	1.3	2.0	2.2	1.7	1.6	1.5	1.1	1.1	1.2	2.0	1.5	0.9
Housing and Community Development	0.3	0.3	0.3	0.2	0.2	0.3	0.1	0.3	0.1	0.1	<	<
Interest on General Debt	4.0	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Other and Unallocable	1.7	1.7	1.6	1.7	1.7	1.9	1.9	1.9	1.7	1.9	1.6	1.8
Insurance Trust	8.2	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
Social Security and Medicare	7.3	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.4	0.3	0.2	0.2	0.1
Other Insurance Trust ³	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.6

Exhibits

Direct Expenditures	26.1	26.9 ^r	27.5	27.8	27.8	26.6	22.4	21.3	23.6	23.3	21.9	25.2
Salaries and Wages	3.2	3.3	3.4	3.5	3.6	3.9	4.2	5.5	5.7	5.6	5.8	6.5
Debt Outstanding	65.7	64.2 ^r	62.5 ^r	60.4	55.0	42.9	44.1	43.5	50.6	65.8	75.9	94.6
Held by Federal Government	15.4	13.5	12.2 ^r	10.9	9.6	8.1	9.8	11.4	11.7	12.4	15.6	16.2
Other Debt Outstanding	50.3	50.7 ^r	50.3 ^r	49.5	45.4	34.8	34.3	32.2	38.9	53.4	60.3	78.4
Personal Income (billions) ⁴	\$4,384	\$4,071 ^r	\$3,766 ^r	\$3,526	\$3,325	\$2,671	\$1,608	\$982	\$645	\$453	\$356	\$274

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

- represents zero

< rounds to zero

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

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance

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, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (for 1952-1982); *Government Finances in 1988-89*, Tables 1, 4, and 5 (for 1985-1989).

Table 66
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1989
(millions)

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues												
Total	\$953,517	\$884,117	\$843,879	\$783,378	\$720,062	\$547,719	\$337,870	\$190,798	\$106,581	\$69,492	\$45,929	\$31,013
General	785,844	726,762	686,860	641,486	598,121	457,654	285,157	167,541	91,197	58,252	38,164	25,181
Intergovernmental from Federal	125,824	117,602	114,857	113,099	106,158	87,282	62,444	31,342	15,370	7,871	3,843	2,566
Own-Source	660,020	609,160	572,003	528,387	491,963	370,371	222,712	136,199	75,827	50,381	34,320	22,615
Taxes	468,647	435,741	404,803	373,079	350,367	266,390	175,936	109,609	61,000	41,554	28,817	19,323
Property	142,525	132,212	121,203	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales and Gross Receipts	166,016	156,452	144,091	135,005	126,376	93,613	60,641	37,518	20,530	13,494	9,467	6,357
Individual Income	97,807	88,350	83,935	74,365	70,361	50,738	29,246	15,227	5,825	3,037	1,754	998
Corporation Net Income	25,922	23,663	22,425	19,994	19,152	15,028	9,174	4,416	2,227	1,308	984	846
Other Taxes, Including Licenses	36,378	35,063	33,150	32,006	30,721	24,943	14,348	9,572	6,371	4,662	3,748	2,471
Charges and Miscellaneous	191,373	173,419	167,200	155,308	141,596	103,982	46,776	26,590	14,827	8,827	5,503	3,292
Utilities and Liquor Stores	56,225	52,516	50,167	47,163	44,772	34,040	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	111,448	104,840	106,850	94,729	77,170	56,025	35,172	13,428	8,474	5,932	3,638	2,724
Employee Retirement	81,174	77,818	79,491	69,365	53,212	34,143	17,166	8,470	4,272	2,561	1,486	835
Unemployment Compensation	19,704	17,273	18,925	18,267 ^r	17,640 ^r	16,922 ^r	15,296 ^r	3,601 ^r	3,285 ^r	2,820 ^r	1,725 ^r	1,602 ^r
Other Insurance Trust ¹	10,570	9,749	8,434	7,097 ^r	6,319 ^r	4,960 ^r	2,710 ^r	1,358 ^r	917 ^r	550 ^r	427 ^r	287 ^r
Expenditures												
Total	\$890,814	\$826,849	\$777,045	\$717,458	\$657,888	\$524,817	\$324,554	\$190,496	\$105,978	\$70,547	\$47,553	\$30,863
By Character and Object												
Intergovernmental to Federal ²	2,931	2,657	2,456	2,106	1,963	1,793	1,386	-	-	-	-	-
Direct	887,883	824,192	774,589	715,352	655,925	523,023	323,168	190,496	105,978	70,547	47,553	30,863
Current Operation	640,529	591,261	551,091	511,378	472,312	375,057	225,650	126,825	67,840	42,736	24,983	18,533
Capital Outlay	111,944	104,320	98,842	90,477	79,898	66,802	45,154	34,627	24,233	16,791	12,616	7,436
Assistance and Subsidies	24,975	23,928	23,466	22,588	20,707	17,335	13,077	11,549	5,015	3,708	2,828	2,472
Interest on Debt	55,442	52,803	50,387	44,370	38,817	24,321	13,137	6,947	3,612	2,424	1,376	724
Insurance Benefits and Repayments	54,994	51,879	50,804	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
By Function												
General	762,311	704,921	657,134	605,623	553,899	436,896	274,215	168,549	93,350	60,206	40,375	26,098
Education	263,898	242,683	226,619	210,819	192,686	154,282	102,780	65,814	37,919	22,216	14,134	8,318
Public Welfare	97,879	89,090	82,650	75,868	71,479	56,216	34,528	21,117	8,218	5,084	3,485	2,788
Hospitals	47,073	43,452	40,184	37,986	35,870	30,245	17,542	10,447	5,559	3,673	2,619	1,745
Health	20,684	18,488	16,903	15,550	13,711	10,636	5,497	2,576	1,081	669	500	440
Highways	58,093	55,621	52,355	49,368	44,989	34,520	23,058	19,021	13,932	10,357	7,816	4,650
Fire Protection	11,932	11,753	10,453	9,587	8,917	7,026	4,412	2,579	1,499	1,124	810	586
Police Protection	27,771	26,277	24,742	22,685	20,956	16,511	10,445	6,005	3,049	2,130	1,468	939
Corrections	21,197	18,986	16,638	14,957	12,839	8,470	4,359	2,112	1,139	790	515	337
Natural Resources	11,092	10,238	9,943	9,074	8,357	6,567	4,049	3,122	2,344	1,371	932	776
Parks and Recreation	12,927	12,070	11,018	10,164	9,160	7,501	4,916	2,318	1,291	886	608	324

Table 66 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1989
(millions)

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)												
Housing and Community Development	\$14,738	\$13,255	\$11,770	\$11,285	\$10,378	\$8,584	\$3,387	\$2,734	\$1,469	\$1,153	\$505	\$769
Sewerage and Solid Waste	25,773	23,679	21,647	19,142	17,398	14,940	9,425	4,846	2,523	1,958	1,443	992
Interest on General Debt	46,557	44,318	41,891	37,064	32,427	20,160	11,234	6,029	3,032	2,011	1,106	552
Financial Administration	14,993	13,589	12,872	11,897 ^r	10,471 ^r	8,106 ^r	4,489 ^r	2,501 ^r	1,468 ^r	1,064 ^r	1,725 ^r	1,193 ^r
Other Governmental Administration ³	25,930	23,830	22,034	19,906 ^r	18,419 ^r	14,021 ^r	6,258 ^r	3,419 ^r	1,845 ^r	1,274 ^r	⁴	⁴
Other and Unallocable	61,774	57,592	55,415	50,271 ^r	45,842 ^r	39,111 ^r	27,836 ^r	13,909 ^r	6,982 ^r	4,446 ^r	2,709 ^r	1,689 ^r
Utilities and Liquor Stores	73,510	70,048	69,108	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	54,994	51,879	50,804	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
Employee Retirement	34,894	32,125	29,603	26,521	24,414	17,813	9,567	4,767	2,608	1,578	943	530
Unemployment Compensation	12,862	13,093	15,248	14,887 ^r	14,995 ^r	18,126 ^r	14,697 ^r	4,741 ^r	1,941 ^r	2,808 ^r	1,500 ^r	973 ^r
Other Insurance Trust ¹	7,237	6,662	5,953	5,130 ^r	4,782 ^r	3,569 ^r	1,885 ^r	1,041 ^r	728 ^r	502 ^r	307 ^r	195 ^r

Exhibits

Salaries and Wages	317,573	295,689	274,734	256,622	236,821	191,570	126,330	79,847	44,451	28,729	18,707	12,045
Debt Outstanding at End of Year	798,355	755,034	727,132	658,875	568,633	404,579	259,658	175,158	113,659	81,278	53,039	30,100

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

– represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Table 12 (for 1952-1982); *Government Finances in 1988-89*, Table 5 (for 1985-1989).

Table 67
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1989

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues												
Total	\$3,833	\$3,589	\$3,459	\$3,242	\$3,009	\$2,356	\$1,534	\$909	\$536	\$373	\$267	\$197
General	3,159	2,951	2,816	2,655	2,500	1,968	1,295	798	459	312	222	160
Intergovernmental from Federal	506	477	471	468	444	375	284	149	77	42	22	16
Own-Source	2,653	2,473	2,345	2,187	2,056	1,593	1,011	649	382	270	200	144
Taxes	1,884	1,769	1,659	1,544	1,464	1,146	799	522	307	223	168	123
Property	573	537	497	462	434	353	284	204	131	102	75	55
Sales and Gross Receipts	667	635	591	559	528	403	275	179	103	72	55	40
Individual Income	393	359	344	308	294	218	133	73	29	16	10	6
Corporation Net Income	104	96	92	83	80	65	42	21	11	7	6	5
Other Taxes, Including Licenses	146	142	136	132	128	107	65	46	32	25	22	16
Charges and Miscellaneous	769	704	685	643	592	447	212	127	75	47	32	21
Utilities and Liquor Stores	226	213	206	195	187	146	80	47	35	28	24	20
Insurance Trust	448	426	438	392	323	241	160	64	43	32	21	17
Employee Retirement	326	316	326	287	222	147	78	40	21	14	9	5
Unemployment Compensation	79	70	78	76 ^r	74 ^r	73 ^r	69 ^r	17 ^r	17 ^r	15 ^r	10 ^r	10 ^r
Other Insurance Trust ¹	42	40	35	29 ^r	26 ^r	21 ^r	12 ^r	6 ^r	5 ^r	3 ^r	2 ^r	2 ^r
Expenditures												
Total	\$3,581	\$3,357	\$3,185	\$2,969	\$2,749	\$2,257	\$1,474	\$908	\$533	\$378	\$276	\$196
By Character and Object												
Intergovernmental to Federal ²	12	11	10	9	8	8	6	-	-	-	-	-
Direct	3,569	3,346	3,175	2,961	2,741	2,249	1,467	908	533	378	276	196
Current Operation	2,575	2,401	2,259	2,116	1,974	1,613	1,025	604	341	229	145	118
Capital Outlay	450	424	405	374	334	287	205	165	122	90	73	47
Assistance and Subsidies	100	97	96	93	87	75	59	55	25	20	16	16
Interest on Debt	223	214	207	184	162	105	60	33	18	13	8	5
Insurance Benefits and Repayments	221	211	208	193	185	170	119	50	27	26	16	11
By Function												
General	3,064	2,862	2,694	2,506	2,315	1,879	1,245	803	470	323	235	166
Education	1,061	985	929	873	805	664	467	314	191	119	82	53
Public Welfare	393	362	339	314	299	242	157	101	41	27	20	18
Hospitals	189	176	165	157	150	130	80	50	28	20	15	11
Health	83	75	69	64	57	46	25	12	5	4	3	3
Highways	234	226	215	204	188	148	105	91	70	56	45	30
Fire Protection	48	48	43	40	37	30	20	12	8	6	5	4
Police Protection	112	107	101	94	88	71	47	29	15	11	9	6
Corrections	85	77	68	62	54	36	20	10	6	4	3	2
Natural Resources	45	42	41	38	35	28	18	15	12	7	5	5
Parks and Recreation	52	49	45	42	38	32	22	11	6	5	4	2

Table 67 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1989

	1989	1988 ^r	1987 ^r	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)												
Housing and Community Development	\$59	\$54	\$48	\$47	\$43	\$37	\$15	\$13	\$7	\$6	\$3	\$5
Sewerage and Solid Waste	104	96	89	79	73	64	43	23	13	10	8	6
Interest on General Debt	187	180	172	153	136	87	51	29	15	11	6	4
Financial Administration	60	55	53	49 ^r	44 ^r	35 ^r	20 ^r	12 ^r	7 ^r	6 ^r	10 ^r	8 ^r
Other Governmental Administration ³	104	97	90	82 ^r	77 ^r	60 ^r	28 ^r	16 ^r	9 ^r	7 ^r	4	4
Other and Unallocable	248	234	227	208 ^r	192 ^r	168 ^r	126 ^r	66 ^r	35 ^r	24 ^r	16 ^r	11 ^r
Utilities and Liquor Stores	296	284	283	270	250	208	110	54	37	29	26	19
Insurance Trust	221	211	208	193	185	170	119	50	27	26	16	11
Employee Retirement	140	130	121	110	102	77	43	23	13	8	5	3
Unemployment Compensation	52	53	63	62 ^r	63 ^r	78 ^r	67 ^r	23 ^r	10 ^r	15 ^r	9 ^r	6 ^r
Other Insurance Trust ¹	29	27	24	21 ^r	20 ^r	15 ^r	9 ^r	5 ^r	4 ^r	3 ^r	2 ^r	1 ^r
Exhibits												
Salaries and Wages	1,277	1,200	1,126	1,062	990	824	574	380	224	154	109	76
Debt Outstanding at End of Year	3,209	3,065	2,981	2,727	2,376	1,740	1,179	834	572	436	308	191
Population (thousands) ⁵	248,762	246,307	243,942	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

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

– represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

⁵ Includes military personnel overseas.

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Table 12 (for 1952-1982); *Government Finances in 1988-89*, Table 5 (for 1986-1989).

Table 68

State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues												
Total	21.7%	21.7%^f	22.4%^f	22.2%	21.7%	20.5%	21.0%	19.4%	16.5%	15.3%	12.9%	11.3%
General	17.9	17.9	18.2 ^f	18.2	18.0	17.1	17.7	17.1	14.2	12.9	10.7	9.2
Intergovernmental from Federal	2.9	2.9	3.0	3.2	3.2	3.3	3.9	3.2	2.4	1.7	1.1	0.9
Own-Source	15.1	15.0	15.2 ^f	15.0	14.8	13.9	13.9	13.9	11.8	11.1	9.6	8.3
Taxes	10.7	10.7	10.7	10.6	10.5	10.0	10.9	11.2	9.5	9.2	8.1	7.1
Property	3.3	3.2 ^f	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales and Gross Receipts	3.8	3.8	3.8	3.8	3.8	3.5	3.8	3.8	3.2	3.0	2.7	2.3
Individual Income	2.2	2.2	2.2	2.1	2.1	1.9	1.8	1.6	0.9	0.7	0.5	0.4
Corporation Net Income	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.3	0.3	0.3	0.3
Other Taxes, Including Licenses	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	0.9
Charges and Miscellaneous	4.4	4.3	4.4	4.4	4.3	3.9	2.9	2.7	2.3	1.9	1.5	1.2
Utilities and Liquor Stores	1.3	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	2.5	2.6	2.8	2.7	2.3	2.1	2.2	1.4	1.3	1.3	1.0	1.0
Employee Retirement	1.9	1.9	2.1	2.0	1.6	1.3	1.1	0.9	0.7	0.6	0.4	0.3
Unemployment Compensation	0.4	0.4 ^f	0.5 ^f	0.5 ^f	0.5 ^f	0.6 ^f	1.0 ^f	0.4 ^f	0.5 ^f	0.6 ^f	0.5 ^f	0.6
Other Insurance Trust ¹	0.2	0.2 ^f	0.2 ^f	0.2 ^f	0.2 ^f	0.2 ^f	0.2 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1
Expenditures												
Total	20.3%	20.3%	20.6%^f	20.3%	19.8%	19.7%	20.2%	19.4%	16.4%	15.6%	13.3%	11.3%
By Character and Object												
Intergovernmental to Federal ²	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-	-	-
Direct	20.3	20.2 ^f	20.6 ^f	20.3	19.7	19.6	20.1	19.4	16.4	15.6	13.3	11.3
Current Operation	14.6	14.5	14.6	14.5	14.2	14.0	14.0	12.9	10.5	9.4	7.0	6.8
Capital Outlay	2.6	2.6	2.6	2.6	2.4	2.5	2.8	3.5	3.8	3.7	3.5	2.7
Assistance and Subsidies	0.6	0.6	0.6	0.6	0.6	0.6	0.8	1.2	0.8	0.8	0.8	0.9
Interest on Debt	1.3	1.3	1.3	1.3	1.2	0.9	0.8	0.7	0.6	0.5	0.4	0.3
Insurance Benefits and Repayments	1.3	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
By Function												
General	17.4	17.3	17.4	17.2	16.7	16.4	17.1	17.2	14.5	13.3	11.3	9.5
Education	6.0	6.0	6.0	6.0	5.8	5.8	6.4	6.7	5.9	4.9	4.0	3.0
Public Welfare	2.2	2.2	2.2	2.2	2.1	2.1	2.1	2.2	1.3	1.1	1.0	1.0
Hospitals	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.9	0.8	0.7	0.6
Health	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.2
Highways	1.3	1.4	1.4	1.4	1.4	1.3	1.4	1.9	2.2	2.3	2.2	1.7
Fire Protection	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Police Protection	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.3
Corrections	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1	0.1
Natural Resources	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.3	0.3	0.3
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1

Table 68 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1989

	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)												
Housing and Community Development	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%
Sewerage and Solid Waste	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	1.1	1.1	1.1	1.1	1.0	0.8	0.7	0.6	0.5	0.4	0.3	0.2
Financial Administration	0.3	0.3 ^f	0.3 ^f	0.3 ^f	0.3 ^f	0.3 ^f	0.3 ^f	0.3 ^f	0.2 ^f	0.2 ^f	0.5 ^f	0.4 ^f
Other Governmental Administration ³	0.6	0.6 ^f	0.6 ^f	0.6 ^f	0.6 ^f	0.5 ^f	0.4 ^f	0.3 ^f	0.3 ^f	0.3 ^f	⁴	⁴
Other and Unallocable	1.4	1.4 ^f	1.5 ^f	1.4 ^f	1.4 ^f	1.5 ^f	1.7 ^f	1.4 ^f	1.1 ^f	1.0 ^f	0.8 ^f	0.6 ^f
Utilities and Liquor Stores	1.7	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	1.3	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
Employee retirement	0.8	0.8	0.8	0.8	0.7	0.7	0.6	0.5	0.4	0.3	0.3	0.2
Unemployment Compensation	0.3	0.3 ^f	0.4 ^f	0.4 ^f	0.5 ^f	0.7 ^f	0.9 ^f	0.5 ^f	0.3 ^f	0.6 ^f	0.4 ^f	0.4 ^f
Other Insurance Trust ¹	0.2	0.2 ^f	0.2 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f	0.1 ^f
Exhibits												
Salaries and Wages	7.2	7.3	7.3	7.3	7.1	7.2	7.9	8.1	6.9	6.3	5.3	4.4
Debt Outstanding at End of Year	18.2	18.5 ^f	19.3 ^f	18.7	17.1	15.1	16.2	17.8	17.6	17.9	14.9	11.0
Personal Income (billions) ⁵	\$4,384.0	\$4,070.8 ^f	\$3,766.4 ^f	\$3,526.2	\$3,325.0	\$2,670.8	\$1,607.5	\$981.6	\$644.5	\$453.2	\$356.3	\$273.8

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

- represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

⁵ 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, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Table 12 (for 1952-1982); *Government Finances in 1988-89*, Table 5 (for 1985-1989).

Table 69
State and Local General Revenue, by Source, 1948-1989
(millions)

Year	Total	Intergovernmental	Own-Source						
			Total	Total	Individual Income	Sales and Gross Receipts	Property	Other	Charges and Miscellaneous
1948	\$17,250	\$1,861	\$15,389	\$13,342	\$543	\$4,442	\$6,126	\$2,231	\$2,047
1950	20,911	2,486	18,425	15,914	788	5,154	7,349	2,623	2,511
1952	25,181	2,566	22,615	19,323	998	6,357	8,652	3,316	3,292
1953	27,307	2,870	24,437	20,908	1,065	6,927	9,375	3,541	3,529
1954	29,012	2,966	26,046	22,067	1,127	7,276	9,967	3,697	3,979
1955	31,073	3,131	27,942	23,483	1,237	7,643	10,735	3,868	4,459
1956	34,667	3,335	31,332	26,368	1,538	8,691	11,749	4,390	4,964
1957	38,164	3,843	34,321	28,817	1,754	9,467	12,864	4,732	5,503
1958	41,129	4,865	36,264	30,380	1,759	9,829	14,047	4,745	5,974
1959	45,306	6,377	38,929	32,379	1,994	10,437	14,983	4,965	6,550
1960	50,505	6,974	43,531	36,117	2,463	11,849	16,405	5,400	7,414
1961	54,037	7,131	46,906	38,861	2,613	12,463	18,002	5,783	8,045
1962	58,252	7,871	50,381	41,554	3,037	13,494	19,054	5,969	8,827
1963	62,269	8,663	53,606	44,014	3,267	14,446	19,833	6,468	9,593
1964	68,443	10,002	58,441	47,785	3,791	15,762	21,241	6,991	10,655
1965	74,000	11,029	62,971	51,243	4,090	17,118	22,583	7,452	11,729
1966	83,036	13,214	69,822	56,647	4,760	19,085	24,670	8,132	13,175
1967	91,197	15,370	75,827	61,000	5,826	20,530	26,047	8,597	14,827
1968	101,264	17,181	84,083	67,572	7,308	22,911	27,747	9,606	16,511
1969	114,550	19,153	95,397	76,712	8,908	26,519	30,673	10,612	18,686
1970	130,756	21,857	108,899	86,795	10,812	30,322	34,054	11,607	22,103
1971	144,928	26,146	118,782	94,975	11,900	33,233	37,852	11,990	23,807
1972	167,541	31,342	136,199	109,609	15,227	37,518	42,877	13,987	26,590
1973	190,214	39,256	150,958	121,102	17,994	42,047	45,283	15,778	29,856
1974	207,670	41,820	165,850	130,673	19,491	46,098	47,705	17,379	35,177
1975	228,171	47,034	181,137	141,465	21,454	49,815	51,491	18,705	39,668
1976	256,175	55,589	200,586	156,813	24,575	54,547	57,001	20,690	43,774
1977	285,796	62,575	223,221	175,879	29,246	60,641	62,527	23,465	47,343
1978	315,960	69,592	246,368	193,642	33,176	67,956	66,422	26,088	52,726
1979	343,279	75,164	268,115	205,514	36,932	74,427	64,944	29,211	62,600
1980	382,322	83,029	299,293	223,463	42,080	79,927	68,499	32,957	75,830
1981	423,403	90,294	333,109	244,514	46,426	85,971	74,969	37,148	88,595
1982	457,653	87,282	370,371	266,390	50,738	93,613	82,067	39,972	103,982
1983	486,752	90,006	396,746	284,436	55,129	100,247	89,105	39,955	112,310
1984	542,846	97,052	445,794	320,194	64,623	114,097	96,457	45,017	125,600
1985	597,640	106,158	491,482	350,367	70,361	126,376	103,757	49,873	141,596
1986 ^r	641,486	113,099	528,387	373,079	74,365	135,005	111,709	52,000	155,308
1987 ^r	686,860	114,857	572,003	404,803	83,935	144,091	121,203	55,575	167,200
1988 ^r	726,762	117,602	609,160	435,741	88,350	156,452	132,212	58,726	173,419
1989	785,844	125,824	660,020	468,647	97,807	166,016	142,525	62,300	191,373

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

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

Table 70
State and Local General Revenue, by Source, Percentage Distribution, 1948-1989

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Sales and Gross Receipts	Property	Other	
1948	\$17,250	10.8%	89.2%	77.3%	3.1%	25.8%	35.5%	12.9%	11.9%
1950	20,911	11.9	88.1	76.1	3.8	24.6	35.1	12.5	12.0
1952	25,181	10.2	89.8	76.7	4.0	25.2	34.4	13.2	13.1
1953	27,307	10.5	89.5	76.6	3.9	25.4	34.3	13.0	12.9
1954	29,012	10.2	89.8	76.1	3.9	25.1	34.4	12.7	13.7
1955	31,073	10.1	89.9	75.6	4.0	24.6	34.5	12.4	14.4
1956	34,667	9.6	90.4	76.1	4.4	25.1	33.9	12.7	14.3
1957	38,164	10.1	89.9	75.5	4.6	24.8	33.7	12.4	14.4
1958	41,129	11.8	88.2	73.9	4.3	23.9	34.2	11.5	14.5
1959	45,306	14.1	85.9	71.5	4.4	23.0	33.1	11.0	14.5
1960	50,505	13.8	86.2	71.5	4.9	23.5	32.5	10.7	14.7
1961	54,037	13.2	86.8	71.9	4.8	23.1	33.3	10.7	14.9
1962	58,252	13.5	86.5	71.3	5.2	23.2	32.7	10.2	15.2
1963	62,269	13.9	86.1	70.7	5.2	23.2	31.9	10.4	15.4
1964	68,443	14.6	85.4	69.8	5.5	23.0	31.0	10.2	15.6
1965	74,000	14.9	85.1	69.2	5.5	23.1	30.5	10.1	15.9
1966	83,036	15.9	84.1	68.2	5.7	23.0	29.7	9.8	15.9
1967	91,197	16.9	83.1	66.9	6.4	22.5	28.6	9.4	16.3
1968	101,264	17.0	83.0	66.7	7.2	22.6	27.4	9.5	16.3
1969	114,550	16.7	83.3	67.0	7.8	23.2	26.8	9.3	16.3
1970	130,756	16.7	83.3	66.4	8.3	23.2	26.0	8.9	16.9
1971	144,928	18.0	82.0	65.5	8.2	22.9	26.1	8.3	16.4
1972	167,541	18.7	81.3	65.4	9.1	22.4	25.6	8.3	15.9
1973	190,214	20.6	79.4	63.7	9.5	22.1	23.8	8.3	15.7
1974	207,670	20.1	79.9	62.9	9.4	22.2	23.0	8.4	16.9
1975	228,171	20.6	79.4	62.0	9.4	21.8	22.6	8.2	17.4
1976	256,175	21.7	78.3	61.2	9.6	21.3	22.3	8.1	17.1
1977	285,796	21.9	78.1	61.5	10.2	21.2	21.9	8.2	16.6
1978	315,960	22.0	78.0	61.3	10.5	21.5	21.0	8.3	16.7
1979	343,279	21.9	78.1	59.9	10.8	21.7	18.9	8.5	18.2
1980	382,322	21.7	78.3	58.4	11.0	20.9	17.9	8.6	19.8
1981	423,403	21.3	78.7	57.7	11.0	20.3	17.7	8.8	20.9
1982	457,653	19.1	80.9	58.2	11.1	20.5	17.9	8.7	22.7
1983	486,752	18.5	81.5	58.4	11.3	20.6	18.3	8.2	23.1
1984	542,846	17.9	82.1	59.0	11.9	21.0	17.8	8.3	23.1
1985	598,121	17.7	82.2	58.6	11.8	21.1	17.3	8.3	23.7
1986 ^r	641,486	17.6	82.4	58.2	11.6	21.0	17.4	8.1	24.2
1987 ^r	686,860	16.7	83.3	58.9	12.2	21.0	17.6	8.1	24.3
1988 ^r	726,762	16.2	83.8	60.0	12.2	21.5	18.2	8.1	23.9
1989	785,844	16.0	84.0	59.6	12.4	21.1	18.1	7.9	24.4

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

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

Table 71
State General Revenue, by Source, 1948-1989
(millions)

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	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 ^r	419,054	102,381	316,674	246,501	76,215	20,476	119,361	30,448	70,173
1988 ^r	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

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

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

Table 72
State General Revenue, by Source, Percentage Distribution, 1948-1989

Year	Total	Intergovernmental	Own-Source						
			Total	Taxes				Charges and Miscellaneous	
				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 ^r	419,054	24.4	75.6	58.8	18.2	4.9	28.5	7.3	16.7
1988 ^r	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

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

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

Table 73
Local General Revenue, by Source, 1948-1989
(millions)

Year	Total	Intergov- ernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Property	Individual Income	Sales	Other	
1948	\$11,373	\$3,501	\$7,872	\$6,599	\$5,850	\$44	\$400	\$305	\$1,273
1950	14,014	4,428	9,586	7,984	7,042	64	484	394	1,602
1952	16,952	5,281	11,671	9,466	8,282	85	627	472	2,205
1953	18,371	5,684	12,687	10,356	9,010	96	718	532	2,331
1954	19,562	5,933	13,629	10,978	9,577	122	703	576	2,651
1955	21,092	6,355	14,737	11,886	10,323	143	779	641	2,851
1956	23,137	6,899	16,238	12,992	11,282	164	889	657	3,246
1957	25,531	7,664	17,866	14,286	12,385	191	1,031	679	3,580
1958	27,723	8,378	19,345	15,461	13,514	215	1,079	653	3,885
1959	29,621	8,888	20,733	16,531	14,417	230	1,150	734	4,202
1960	33,027	10,114	22,912	18,081	15,798	254	1,339	690	4,831
1961	35,899	10,904	24,955	19,804	17,370	258	1,432	744	5,192
1962	38,346	11,642	26,705	20,993	18,414	309	1,456	814	5,711
1963	40,558	12,591	27,967	21,897	19,145	311	1,574	867	6,070
1964	44,084	13,829	30,256	23,542	20,519	376	1,806	841	6,714
1965	47,528	15,165	32,362	25,116	21,817	433	2,059	807	7,245
1966	53,172	17,769	35,404	27,361	23,836	472	2,041	1,012	8,044
1967	58,235	20,187	38,045	29,074	25,186	916	1,956	1,016	8,971
1968	63,181	22,296	40,886	31,171	26,835	1,077	1,932	1,327	9,714
1969	71,943	26,082	45,861	34,781	29,692	1,381	2,470	1,238	11,080
1970	80,916	29,525	51,392	38,833	32,963	1,630	3,068	1,172	12,558
1971	91,963	34,472	57,491	43,434	36,726	1,747	3,662	1,299	14,058
1972	105,243	39,694	65,549	49,739	41,620	2,230	4,268	1,621	15,810
1973	118,392	47,866	70,526	53,032	43,970	2,406	4,924	1,732	17,493
1974	131,434	54,741	76,693	56,466	46,404	2,413	5,542	2,107	20,227
1975	146,307	61,954	84,353	61,310	50,040	2,635	6,468	2,167	23,043
1976	162,931	69,745	93,186	67,557	54,884	3,127	7,156	2,390	25,628
1977	179,045	76,831	102,214	74,852	60,267	3,754	8,278	2,553	27,362
1978	194,784	84,054	110,730	80,381	64,058	4,071	9,326	2,926	30,349
1979	211,987	94,778	117,209	80,606	62,454	4,309	10,579	3,264	36,603
1980	232,452	102,425	130,027	86,387	65,607	4,990	12,072	3,718	43,640
1981	257,180	111,444	145,736	94,776	72,020	5,531	13,220	4,005	50,960
1982	281,045	116,619	164,426	103,783	78,952	6,097	14,824	3,910	60,643
1983	298,393	119,399	178,994	113,145	85,973	6,445	16,352	4,375	65,998
1984	323,236	126,732	196,504	123,399	92,595	7,215	18,296	5,293	73,105
1985	354,146	138,083	216,063	134,473	99,772	7,974	20,956	5,771	81,630
1986	380,663	147,257	233,406	144,997	107,356	8,536	22,628	6,477	88,409
1987	410,437	156,285	254,062	158,216	116,618	9,663	24,455	7,480	95,846
1988	433,977	162,713	271,263	171,595	127,191	10,272	26,122	8,010	99,668
1989	468,549	175,241	293,308	184,478	137,107	8,988	27,767	10,616	108,830

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

Table 74
Local General Revenue, by Source, Percentage Distribution, 1948-1989

Year	Total	Intergov- ernmental	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

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

Table 75
Major Federal, State, and Local Tax Revenues, by Source, 1948-1989
(millions)

Fiscal Year	Federal, State, and Local ¹	Federal						State			
		Total	Individual Income	Corporate Income	Sales, Gross Receipts and Customs ²	Gift and Death	All Other	State and Local	Total	Individual Income	Corporate Income
1948	\$51,218	\$37,876	\$19,305	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585
1949	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586
1951	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687
1952	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838
1953	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810
1954	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737
1956	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890
1957	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984
1958	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018
1959	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180
1961	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266
1962	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308
1963	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505
1964	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929
1966	160,742	104,095	55,446	30,073	14,641	3,066	869	56,741	29,380	4,288	2,038
1967	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227
1968	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518
1969	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	141,465	80,155	18,819	6,642
1976	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273
1977	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	101,085	25,493	9,174
1978	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738
1979	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006
1983	665,764	381,179	288,938	37,022	44,471	6,053	4,695	284,585	171,440	49,789	13,153
1984	735,023	414,829	295,955	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511
1985	803,404 ^r	454,037	330,918	61,331	49,159	6,422	6,207	350,366	215,893	63,908	17,631
1986	844,977 ^r	471,898	348,959	63,143	47,046	6,958	5,792	373,051	228,054	67,469	18,363
1987	944,203 ^r	539,400	392,557	83,926	48,423	7,493	7,001	405,149	246,933	75,965	20,724
1988	998,347 ^r	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

¹ Excludes social insurance taxes and contributions. In 1989, the federal government trust funds received \$349.3 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employee retirement) while state and local government trust funds received \$111.4 billion. User charges and miscellaneous general revenue equaled \$316 billion for all governments in 1989.

² Customs duties collected by federal government only.

(continued on next page)

Table 75 (cont.)
Major Federal, State, and Local Tax Revenues, by Source, 1948-1989
(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 ⁴	3,486	19,609	184,478	137,107	27,767	11,048	9,248

³ Local individual and corporation income taxes. For 1989, local individual income tax revenues were \$8,988 million and corporation income tax revenues were \$2,060 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

⁴ Does not include \$618 million of motor vehicle license tax revenue collected by local governments.

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

Table 76
Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Periods 1953-1989^f

Item	1988- 1989	1987- 1988	1986- 1987	1985- 1986	1984- 1985	1983- 1984	1982- 1983	1981- 1982	1978- 1981	1973- 1978	1968- 1973	1963- 1968	1958- 1963	1953- 1958
BY GOVERNMENT														
All Governments	8.6%	5.7%	11.8%	5.1%	9.4%	10.4%	-0.8%	3.3%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	9.5	4.3	14.3	3.9	9.5	8.8	-5.9	-0.1	13.9	10.7	7.0	6.3	5.0	1.6
State and Local	7.6	7.5	8.6	6.5	9.4	12.5	6.9	8.9	8.1	9.8	12.4	9.0	7.7	7.8
State	7.6	6.9	8.3	5.6	9.7	14.8	5.4	8.6	9.8	10.7	13.3	10.5	8.2	7.2
Local	7.5	8.5	9.1	7.8	9.0	9.1	9.2	9.4	5.6	8.7	11.2	7.3	7.2	8.3
BY TYPE OF TAX														
Federal														
Individual Income	11.1%	2.2%	12.5%	5.5%	11.8%	2.4%	-3.1%	4.4%	16.4%	11.9%	8.5%	7.6%	6.5%	3.1%
Corporation Income	9.7	12.2	32.9	3.0	7.8	53.7	-24.8	-19.5	0.7	10.6	4.8	5.8	1.5	-1.1
Sales, Gross Receipts, Customs	-0.1	8.6	2.9	-4.3	-0.6	11.2	-2.6	-5.9	24.0	5.2	3.9	2.7	4.7	1.7
Gift and Death	15.2	1.3	7.7	8.3	6.9	-0.7	-24.3	17.7	8.7	1.5	10.0	7.1	9.2	9.6
All Other	-20.3	0.4	20.9	-6.7	-4.7	38.7	13.4	12.6	9.0	23.4	3.4	-7.7	18.1	1.3
State														
Individual Income	10.8	5.5	12.6	5.6	8.4	18.4	8.9	11.8	12.0	13.3	20.1	16.1	13.9	9.8
Corporation Income	10.0	4.6	12.9	4.2	13.7	17.9	-6.1	-1.0	9.6	14.6	16.6	10.8	8.1	4.7
General Sales, Gross Receipts	7.4	9.3	6.4	7.5	11.3	16.6	6.5	8.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales, Gross Receipts	4.0	7.3	7.1	4.8	7.7	9.9	6.3	8.0	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle and Operators' Licenses	5.2	6.7	7.9	7.6	12.4	10.0	3.9	6.3	5.6	5.9	7.9	6.9	4.7	8.3
Gift and Death	7.6	6.8	19.8	8.8	4.6	-12.5	10.7	3.2	6.6	5.2	10.4	7.9	11.1	9.6
All Other	1.9	4.9	-3.4	0.8	8.2	10.3	0.2	12.2	18.3	11.7	8.0	6.4	5.7	5.7
Local														
Property	7.8	9.1	8.6	7.6	7.8	7.7	9.1	9.4	4.0	7.8	10.4	7.0	7.2	8.4
Sales, Gross Receipts	6.3	6.8	8.1	8.0	14.5	11.9	10.2	12.2	12.3	13.6	20.6	4.2	7.8	8.5
Local Income ¹	7.6	6.3	13.2	7.0	10.5	11.9	5.6	10.4	10.8	11.1	17.4	28.2	7.7	17.5
All Other	15.5	7.1	15.5	12.2	9.0	21.0	12.3	-2.7	11.0	11.1	5.5	8.9	5.8	4.3
Exhibits														
Gross National Product	6.7%	7.5%	6.8%	5.6%	6.4%	10.8%	7.6%	3.7%	10.7%	10.6%	9.0%	8.0%	5.9%	4.3%
GNP Implicit Price Deflator	4.1	3.1	3.4	-2.6	3.0	3.7	3.9	6.4	8.7	7.6	5.5	2.8	1.8	2.6
Consumer Price Index	4.5	4.1	3.7	1.9	3.6	4.3	3.2	6.2	7.7	4.9	2.4	1.4	1.5	1.9

¹ Local individual and corporation income taxes. For 1989, the local individual income tax revenues were \$8,988 million and the corporation income tax revenues were \$2,060 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

Sources: ACIR computations, based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*; see also Table 57, this volume. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1991.

Table 77
Federal, State, and Local Tax Revenues as a Percentage of Gross National Product, Selected Years 1948-1989

	1989	1988	1987	1986	1985	1984	1983	1982	1980	1978	1976	1974	1972	1964	1956	1948
BY GOVERNMENT																
All Governments	20.9%	20.5%	20.9%	20.0%	20.0%	19.5%	19.5%	21.2%	21.0%	20.8%	20.1%	21.4%	21.7%	21.3%	21.4%	19.6%
Federal	11.8	11.5	11.9	11.2 ^r	11.3	11.0	11.2	12.8	12.8	12.2	11.3	12.5	12.7	13.9	15.2	14.5
State and Local	9.0	8.9	9.0	8.8	8.7	8.5	8.4	8.4	8.2	8.6	8.8	8.9	9.0	7.4	6.2	5.1
State	5.5	5.4	5.5	5.4	5.4	5.2	5.0	5.1	5.0	5.0	5.0	5.0	4.9	3.7	3.1	2.6
Local	3.5	3.5	3.5	3.4	3.3 ^r	3.3	3.3	3.3	3.2	3.6	3.8	3.8	4.1	3.6	3.0	2.5
BY TYPE OF TAX																
Federal¹																
Individual Income	8.6	8.2	8.7	8.2	8.2 ^r	7.8 ^r	8.5	9.4	8.9	8.0	7.4	8.1	7.8	7.5	7.5	7.4
Corporation Income	2.0	1.9	1.9	1.5	1.5	1.5	1.1	1.6	2.4	2.7	2.3	2.6	2.7	3.6	4.9	3.7
Sales, Gross Receipts, Customs	1.0	1.1	1.1	1.1	1.2	1.3	1.3	1.4	1.2	1.1	1.2	1.4	1.7	2.3	2.4	2.9
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.3	0.3
All Other	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
State																
Individual Income	1.7	1.6	1.7	1.6	1.6	1.6	1.5	1.4	1.4	1.3	1.2	1.2	1.1	0.5	0.3	0.2
Corporation Income	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.2	0.2
General Sales, Gross Receipts	1.8	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.5	0.9	0.7	0.6
Selective Sales, Gross Receipts	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.1	1.2	1.3	1.2	1.1	1.0
Motor Vehicle and Operators' Licenses	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2
Death and Gift	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
All Other	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
Local																
Property	2.6	2.6	2.6	2.5	2.5	2.5	2.5	2.5	2.4	2.8	3.1	3.2	3.4	3.2	2.6	2.2
Sales and Gross Receipts	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.2	0.2
Local Income ²	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-	-
All Other	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1

- represents zero

¹ Figures exclude user charges, utility and liquor store revenues, and social insurance contributions. In 1989, the federal government trust funds received \$349.3 billion in social insurance taxes and contributions (OASDI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), and state and local government trust funds received \$111.4 billion. User charges and miscellaneous general revenue equaled \$316.0 billion for all governments in 1989.

² Local individual and corporation income taxes. For 1989, the local individual income tax revenues were \$8,988 million and the corporation income tax revenues were \$2,060 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*; see also Table 57, this volume. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1991.

Table 78
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1989
(millions)

Fiscal Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983	665,764	381,179	284,585	171,440	113,145	40,118	25,218	38,629	5,893	3,288
1985	803,830	454,037	349,793	215,320	134,473	47,647	30,898	44,750	6,819	4,359
1986	844,977 ^f	471,898	373,079 ^f	228,054	144,997	50,873	34,049	48,040	7,270	4,766
1987	944,203 ^f	539,400	404,803 ^f	246,501 ^f	158,216	55,366	37,240	51,809	8,114	5,687
1988	998,341 ^f	562,600	435,741 ^f	264,146 ^f	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
Property Taxes										
1957	12,864	n.a.	12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047	n.a.	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1977	62,527	n.a.	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944	n.a.	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969	n.a.	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918	n.a.	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253	n.a.	89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1985	103,757	n.a.	103,757	3,984	99,772	23,459	23,193	43,539	6,357	3,226
1986	111,709 ^f	n.a.	111,709 ^f	4,355	107,356	25,061	25,366	46,777	6,741	3,412
1987	121,203 ^f	n.a.	121,203 ^f	4,700 ^f	116,618	27,163	27,362	50,488	7,489	4,116
1988	132,212 ^f	n.a.	132,212 ^f	5,021 ^f	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
General and Selective Sales and Gross Receipts Taxes, and Customs²										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	-
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	-
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983	144,718	44,471	100,247	83,895	16,352	11,193	3,936	424	8	790
1985	175,440	49,159	126,281	105,325	20,956	13,877	5,526	482	9	1,063
1986	182,051 ^f	47,046	135,005 ^f	112,343	22,628	14,657	6,205	480	11	1,275
1987	192,514 ^f	48,423	144,091 ^f	119,838	24,455	15,598	7,005	467	20	1,366
1988	209,056 ^f	52,604	156,452 ^f	130,330 ^f	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

Table 78 (cont.)
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1989
(millions)

Fiscal 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)										
1957	\$59,525	\$56,787	\$2,738	\$2,547	\$191	\$181	-	\$7	\$3	n.a.
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	n.a.
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	n.a.
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	n.a.
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	n.a.
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	n.a.
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	n.a.
1985	481,504	392,249	89,255	81,281	7,974	6,627	826	364	157	n.a.
1986	506,461 ^r	412,102	94,359 ^r	85,832	8,536	7,074	908	387	167	n.a.
1987	582,843 ^r	476,483	106,359 ^r	96,691 ^r	9,663	8,060	1,002	419	182	n.a.
1988	607,389 ^r	495,376	112,013 ^r	101,740 ^r	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.
All Other Taxes										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	-
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	-
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1979	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983	36,446	10,748	25,698	21,322	4,375	2,693	968	450	200	66
1985	43,129	12,629	30,500	24,730	5,771	3,684	1,353	365	296	70
1986	44,756 ^r	12,750	32,000	25,524	6,477	4,081	1,570	396	351	79
1987	47,644 ^r	14,494	33,276	25,797	7,480	4,545	1,871	435	423	205
1988	49,683 ^r	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

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

n.a. — not applicable

- represents zero

¹ Excludes user charges, utility and liquor store revenues, and social insurance contributions. In 1989, the federal government trust funds received \$349.3 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 \$111.4 billion. User charges and miscellaneous general revenue equaled \$316.0 billion for all governments in 1989.

² Customs duties collected by federal government only.

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

Table 79
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1989

Fiscal Year	Total	Federal	State and Local Governments							
			Total	State	Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1957	\$98,632	70.8%	29.2%	14.7%	14.5%	6.0%	2.8%	4.6%	0.8%	0.3%
1967	176,121	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1977	419,778	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979	524,446	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1981	650,228	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982	671,424	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983	665,764	57.3	42.7	25.8	17.0	6.0	3.8	5.8	0.9	0.5
1984	735,023	56.4	43.6	26.8	16.8	5.9	3.8	5.7	0.9	0.5
1985	803,830	56.5	43.5	26.8	16.7	5.9	3.8	5.6	0.8	0.5
1986	844,977 ^r	55.8	44.2	27.0	17.2	6.0	4.0	5.7	0.9	0.6
1987	944,203 ^r	57.1	42.9	26.1	16.8	5.6	3.9	5.5	0.9	0.6
1988	998,341 ^r	56.4	43.6	26.5	17.2	6.0	4.0	5.6	0.9	0.6
1989	1,084,500	56.8	43.2	26.2	17.0	5.9	4.1	5.6	0.9	0.6
Property Taxes										
1957	12,864	n.a.	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	26,047	n.a.	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1977	62,527	n.a.	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	64,944	n.a.	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	74,969	n.a.	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	81,918	n.a.	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	89,253	n.a.	100.0	3.7	96.3	23.2	22.0	41.9	6.2	2.7
1984	96,457	n.a.	100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985	103,757	n.a.	100.0	3.8	96.2	22.6	22.4	42.0	6.1	3.1
1986	111,709 ^r	n.a.	100.0	3.9	96.1	22.4	22.7	41.9	6.0	3.1
1987	121,203 ^r	n.a.	100.0	3.8	96.2	22.4	22.6	41.6	6.2	3.4
1988	132,212 ^r	n.a.	100.0	3.8	96.2	22.6	22.4	41.3	6.3	3.5
1989	142,525	n.a.	100.0	3.8	96.2	22.7	22.6	41.4	6.4	3.2
General and Selective Sales and Gross Receipts Taxes, and Customs¹										
1957	20,594	54.0	46.0	41.0	5.0	4.5	0.4	<	0.1	-
1967	36,336	43.5	56.5	51.1	5.4	4.5	0.7	0.1	0.1	-
1977	83,821	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979	100,961	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1981	134,532	36.1	63.9	54.1	9.8	6.7	2.5	0.3	<	0.3
1982	139,311	32.8	67.2	56.6	10.6	7.3	2.6	0.3	<	0.4
1983	144,718	30.7	69.3	58.0	11.3	7.7	2.7	0.3	<	0.5
1984	163,556	30.2	69.8	58.6	11.2	7.6	2.8	0.3	<	0.5
1985	175,440	28.0	72.0	60.0	11.9	7.9	3.1	0.3	<	0.6
1986	182,051 ^r	25.8	74.2	61.7	12.4	8.1	3.4	0.3	<	0.7
1987	192,514 ^r	25.1	74.9	62.2	12.7	8.1	3.6	0.2	<	0.7
1988	209,056 ^r	25.2	74.8	62.3	12.5	8.0	3.7	0.2	<	0.6
1989	218,543	24.0	76.0	63.3	12.7	8.0	3.8	0.2	<	0.6

Table 79 (cont.)
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1989

Fiscal Year	Total	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporation and individual)²										
1957	\$59,525	95.4%	4.6%	4.3%	0.3%	0.3%	-	<	<	n.a.
1967	103,549	92.2	7.8	6.9	0.9	0.8	<	0.1	<	n.a.
1977	250,037	84.6	15.4	13.9	1.5	1.2	0.2	0.1	<	n.a.
1979	332,578	85.2	14.8	13.5	1.3	1.1	0.2	0.1	<	n.a.
1981	407,257	85.1	14.9	13.5	1.4	1.1	0.1	0.1	<	n.a.
1982	413,136	84.1	15.9	14.5	1.5	1.2	0.2	0.1	<	n.a.
1983	395,347	82.4	17.6	15.9	1.6	1.3	0.2	0.1	<	n.a.
1984	434,518	81.2	18.8	17.1	1.7	1.4	0.2	0.1	<	n.a.
1985	481,504	81.5	18.5	16.9	1.7	1.4	0.2	0.1	<	n.a.
1986	506,461 ¹	81.4	18.6	16.9	1.7	1.4	0.2	0.1	<	n.a.
1987	582,843 ¹	81.8	18.2	16.6	1.7	1.4	0.2	0.1	<	n.a.
1988	607,389 ¹	81.5	18.5	16.8	1.7	1.4	0.2	0.1	<	n.a.
1989	672,710	81.6	18.4	16.8	1.6	1.3	0.2	0.1	<	n.a.
All Other Taxes										
1957	5,649	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	-
1967	10,188	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	-
1977	23,393	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979	25,963	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1981	33,470	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982	37,059	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983	36,446	29.5	70.5	58.5	12.0	7.4	2.7	1.2	0.5	0.2
1984	40,492	30.9	69.1	56.0	13.1	8.0	3.4	2.0	1.0	0.2
1985	43,129	29.3	70.7	57.3	13.4	8.5	3.1	0.8	0.7	0.2
1986	44,751 ¹	28.5	71.5	57.0	14.5	9.1	3.5	0.9	0.8	0.2
1987	47,770 ¹	30.3	69.7	54.0	15.7	9.5	3.9	0.9	0.9	0.4
1988	49,708 ¹	29.4	70.6	54.5	16.1	9.5	4.0	1.1	1.0	0.5
1989	50,723	28.3	71.7	54.9	16.9	9.9	4.5	1.0	1.0	0.4

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

n.a. - not applicable

- represents zero

< rounds to zero

¹ Customs duties collected by federal government only.

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

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

Table 80
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1989**

Fiscal Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporation Income ²	All Other
Federal, State, and Local Governments					
1957	\$98,632	13.0%	20.9%	60.4%	5.7%
1967	176,121	14.8	20.6	58.8	5.8
1977	419,778	14.9	20.0	59.6	5.6
1979	524,446	12.4	19.3	63.4	5.0
1981	650,228	11.5	20.7	62.6	5.2
1982	671,424	12.2	20.7	61.5	5.5
1983	665,764	13.4	21.7	59.4	5.5
1984	735,023	13.1	22.3	59.1	5.5
1985	803,830	12.9	21.8	59.9	5.4
1986	844,977 ^r	13.2	21.5	59.9	5.3
1987	944,203 ^r	12.8	20.4	61.7	5.1
1988	998,341 ^r	13.2	20.9	60.9	5.0
1989	1,084,500	13.1	20.2	62.0	4.7
Federal Government					
1957	69,815	n.a.	15.9	81.3	2.7
1967	115,121	n.a.	13.7	83.0	3.3
1977	243,842	n.a.	9.5	86.8	3.7
1979	318,932	n.a.	8.4	88.9	2.7
1981	405,714	n.a.	12.0	85.5	2.6
1982	405,125	n.a.	11.3	85.7	3.0
1983	381,179	n.a.	11.7	85.5	2.8
1984	414,829	n.a.	11.9	85.1	3.0
1985	454,037	n.a.	10.8	86.4	2.8
1986	471,898	n.a.	10.0	87.3	2.7
1987	539,400	n.a.	9.0	88.3	2.7
1988	562,600	n.a.	9.4	88.1	2.6
1989	615,853	n.a.	8.5	89.1	2.3
State and Local Governments					
1957	28,817	44.6	32.9	9.5	13.0
1967	61,000	42.7	33.7	13.2	10.4
1977	175,936	35.5	34.5	21.8	8.2
1979	205,514	31.6	36.1	23.9	8.4
1981	244,514	30.7	35.2	24.8	9.4
1982	266,299	30.8	35.2	24.7	9.4
1983	284,585	31.4	35.2	24.4	9.0
1984	320,194	30.1	35.6	25.5	8.7
1985	349,793	29.7	36.1	25.5	8.7
1986	373,079 ^r	29.9	36.2	25.3	8.6
1987	404,803 ^r	29.9	35.6	26.3	8.2
1988	435,741 ^r	30.4	35.9	25.7	8.1
1989	468,647	30.4	35.4	26.4	7.8
State Governments					
1957	14,531	3.3	58.1	17.5	21.1
1967	31,926	2.7	58.2	22.4	16.8
1977	101,085	2.2	51.8	34.3	11.7
1979	124,908	2.0	51.0	35.8	11.2
1981	149,738	2.0	48.6	36.8	12.7
1982	162,658	1.9	48.4	36.7	12.9
1983	171,440	1.9	48.9	36.7	12.4
1984	196,795	2.0	48.7	37.8	11.5
1985	215,320	1.9	48.9	37.7	11.5
1986	228,054	1.9	49.3	37.6	11.2
1987	246,501 ^r	1.9	48.5	39.2	10.4
1988	264,146 ^r	1.9	49.3	38.6	10.3
1989	284,169	1.9	48.7	39.7	9.8

(continued on next page)

Table 80 (cont.)
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1989**

Fiscal Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporation Income ²	All Other
Local Governments					
1957	\$14,286	86.7%	7.2%	1.3%	4.8%
1967	29,074	86.6	6.7	3.2	3.5
1977	74,852	80.5	11.1	5.0	3.4
1979	80,606	77.5	13.1	5.3	4.0
1981	94,776	76.0	13.9	5.8	4.2
1982	103,641	76.0	14.3	5.9	3.8
1983	113,145	76.0	14.5	5.7	3.9
1984	123,399	75.0	14.8	5.8	4.3
1985	134,473	74.2	15.6	5.9	4.3
1986	144,997	74.0	15.6	5.9	4.5
1987	158,216	73.7	15.5	6.1	4.7
1988	171,595	74.1	15.2	6.0	4.7
1989	184,478	74.3	15.1	6.0	4.6
Cities					
1957	5,908	72.7	15.8	3.1	8.4
1967	10,507	70.0	15.7	7.8	6.6
1977	26,050	60.0	22.3	11.9	5.9
1979	28,762	55.8	25.4	12.2	6.6
1981	34,105	53.6	26.3	13.3	6.9
1982	37,077	52.6	27.5	13.4	6.5
1983	40,118	51.5	27.9	13.1	6.7
1984	43,719	50.5	28.5	13.7	7.4
1985	47,647	49.2	29.1	13.9	7.7
1986	50,873	49.3	28.8	13.9	8.0
1987	55,366	49.1	28.2	14.6	8.2
1988	59,791	50.1	27.9	14.1	7.9
1989	63,930	50.6	27.4	14.1	7.9
Counties					
1957	2,790	93.7	2.8	-	3.6
1967	5,702	92.1	4.5	0.3	3.1
1977	15,875	81.2	12.4	2.4	3.9
1979	16,958	77.1	15.3	3.0	4.6
1981	20,667	76.4	16.5	2.9	4.2
1982	22,917	77.3	16.0	2.9	3.9
1983	25,218	77.8	15.6	2.8	3.8
1984	27,901	76.5	16.2	2.7	4.9
1985	30,898	75.1	17.9	2.7	4.4
1986	34,049	74.5	18.2	2.7	4.6
1987	37,240	73.5	18.8	2.7	5.0
1988	40,578	73.1	19.0	2.9	4.9
1989	44,196	72.9	19.0	2.9	5.2
School Districts					
1957	4,511	98.6	0.1	0.2	1.2
1967	10,811	98.4	0.2	0.7	0.8
1977	27,124	97.5	0.9	0.7	1.0
1979	28,226	96.7	1.2	0.8	1.3
1981	32,271	96.1	1.2	0.9	1.8
1982	35,544	96.8	1.2	1.0	1.0
1983	38,629	96.9	1.1	0.8	1.2
1984	41,633	96.9	1.1	0.8	2.0
1985	44,750	97.3	1.1	0.8	0.8
1986	48,040	97.4	1.0	0.8	0.8
1987	51,809	97.5	0.9	0.8	0.8
1988	56,065	97.4	0.8	0.8	0.9
1989	60,479	97.5	0.8	0.8	0.9

(continued on next page)

Table 80 (cont.)
**Federal, State, and Local Tax Revenues, Percentage Distribution by Government,
 Selected Years 1957-1989**

Fiscal Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs¹	Individual and Corporation Income²	All Other
Townships					
1957	794	93.6	2.1	0.4	3.9
1967	1,465	92.8	2.3	0.6	4.4
1977	4,060	91.7	3.4	1.8	3.1
1979	4,762	90.7	3.8	1.8	3.7
1981	5,150	94.1	0.2	2.4	3.4
1982	5,330	93.7	0.2	2.5	3.6
1983	5,893	94.0	0.1	2.5	3.4
1984	6,386	93.6	0.1	2.3	6.2
1985	6,819	93.2	0.1	2.3	4.3
1986	7,270	92.7	0.2	2.3	4.8
1987	8,114	92.3	0.2	2.2	5.2
1988	9,071	91.9	0.3	2.1	5.7
1989	9,844	92.2	0.3	2.3	5.3
Special Districts					
1957	283	100.0	-	n.a.	-
1967	589	100.0	-	n.a.	-
1977	1,743	91.2	7.6	n.a.	1.1
1979	1,898	89.6	9.3	n.a.	1.1
1981	2,585	80.4	17.8	n.a.	1.7
1982	2,774	78.9	19.4	n.a.	1.7
1983	3,288	74.0	24.0	n.a.	2.0
1984	3,760	76.4	21.9	n.a.	1.7
1985	4,359	74.0	24.4	n.a.	1.6
1986	4,766	71.6	26.8	n.a.	1.7
1987	5,687	72.4	24.0	n.a.	3.6
1988	6,091	75.8	20.2	n.a.	4.0
1989	6,029	74.6	22.1	n.a.	3.4

n.a. — not applicable

- represents zero

¹ Customs duties collected by federal government only.

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

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

Table 81
Local Tax Revenues, by Source, Selected Years 1902-1988

Fiscal Year	Total Collections	Property	Sales and Gross Receipts		Income ¹	All Other
			General	Selective		
Amount (millions)						
1902	\$704	\$624	-	-	-	\$80
1913	1,308	1,192	-	3	-	113
1922	3,069	2,973	-	20	-	76
1927	4,479	4,360	-	25	-	94
1932	4,274	4,159	-	26	-	89
1936	4,083	3,865	40 ²	50 ²	-	128
1940	4,497	4,170	55 ²	75 ²	18	179
1944	4,703	4,361	60 ²	76 ²	26	180
1948	6,599	5,850	210 ²	190 ²	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	2,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,852	60,267	5,472	2,807	3,754	2,552
1978	80,381	64,058	6,193	3,133	4,071	2,926
1979	80,606	62,453	7,053	3,526	4,309	3,264
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982	103,641	78,805	10,240	4,596	6,105	4,922
1983	113,145	85,973	11,250	5,102	6,445	4,375
1984	123,399	92,595	12,648	5,648	7,215	5,293
1985	134,473	99,772	14,663	6,293	7,974	5,771
1986	144,997	107,356	15,889	6,739	8,536	6,477
1987	158,216	116,618	17,135	7,320	9,663	7,480
1988	171,595	127,191	18,159	7,963	10,272	8,010
1989	184,478	137,107	19,183	8,584	11,048	8,556
Percentage Distribution						
1902	100.0%	88.6%	-	-	-	11.4%
1913	100.0	91.1	-	0.2	-	8.6
1922	100.0	96.9	-	0.7	-	2.5
1927	100.0	97.3	-	0.6	-	2.1
1932	100.0	97.3	-	0.6	-	2.1
1936	100.0	94.7	1.0	1.2	-	3.1
1940	100.0	92.7	1.2	1.7	0.4	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982	100.0	76.0	9.9	4.4	5.9	4.7
1983	100.0	76.0	9.9	4.5	5.7	3.9
1984	100.0	75.0	10.2	4.6	5.8	4.3
1985	100.0	74.2	10.9	4.7	5.9	4.3
1986	100.0	74.0	11.0	4.6	5.9	4.5
1987	100.0	73.7	10.9	4.6	6.1	4.7
1988	100.0	74.1	10.6	4.6	6.0	4.7
1989	100.0	74.3	10.4	4.7	6.0	4.6

- represents zero

¹ Individual and corporation income taxes. For 1989, the local individual income tax revenues were \$8,988 million, and the corporation income tax revenues were \$2,060 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

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

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

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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 82, 86, and 91) 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 83, 87, and 92, the percentage distribution, give an idea of the importance of the different revenue categories.

Tables 84, 88, and 93 give per capita data. The state population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 85, 89, and 94 contain the data as a percentage

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

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

In the state revenue subsection, the table on state lottery revenues (Table 90) contains data collected by the Census but is displayed differently from the other tables.

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

The state-by-state revenue section includes eight historical tables (Tables 95-102) that have appeared in previous editions of *Significant Features*.

Table 82
State and Local General Revenue, FY 1989
(millions)

Region and State	Intergovernmental		Own-Source								
	Total	from Federal	Total	Taxes							
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
United States	\$785,844.2	\$125,823.7	\$660,020.4	\$468,647.0	\$142,524.7	\$112,597.6	\$97,807.2	\$25,921.7	\$89,795.8	\$104,576.4	\$86,797.0
New England	44,929.2	7,478.6	37,450.6	28,824.3	10,777.6	5,196.1	5,979.7	2,353.5	4,517.4	4,269.7	4,356.5
Connecticut	12,001.6	1,785.3	10,216.4	8,110.7	3,249.0	2,067.7	450.7	800.0	1,543.3	903.4	1,202.3
Maine	3,881.0	731.0	3,150.1	2,385.2	813.9	517.1	571.3	96.3	386.6	365.6	399.3
Massachusetts	21,062.1	3,484.1	17,578.0	13,597.8	4,395.3	2,083.9	4,286.7	1,189.3	1,642.6	2,150.0	1,830.2
New Hampshire	2,887.8	410.5	2,477.2	1,783.1	1,170.7	n.t.	36.3	152.0	424.1	360.4	333.7
Rhode Island	3,224.6	659.0	2,565.6	1,897.1	735.1	394.4	421.5	77.6	268.5	275.4	393.1
Vermont	1,872.1	408.8	1,463.3	1,050.5	413.6	132.9	213.3	38.3	252.4	214.9	197.9
Mideast	168,881.4	27,156.0	141,725.3	108,441.5	33,942.1	19,728.6	29,009.5	7,034.5	18,726.7	17,019.1	16,264.8
Delaware	2,547.0	371.4	2,175.5	1,353.8	186.0	n.t.	450.0	155.4	562.3	434.0	387.8
District of Columbia	4,196.2 ³	1,459.7	2,736.4	2,243.1	710.8	428.8	603.5	156.4	343.7	229.1	264.2
Maryland	15,969.4	2,352.5	13,616.9	10,373.3	2,564.6	1,507.1	3,883.0	331.1	2,087.5	1,535.4	1,708.2
New Jersey	28,393.2	3,700.2	24,692.9	18,816.6	8,168.1	3,156.0	2,896.3	1,309.6	3,286.7	2,811.4	3,064.9
New York	83,700.3	13,396.9	70,303.4	54,777.5	16,684.4	10,551.0	16,325.6	3,912.8	7,303.7	8,474.9	7,051.0
Pennsylvania	34,075.4	5,875.3	28,200.1	20,877.2	5,628.3	4,085.9	4,851.1	1,169.2	5,142.8	3,534.3	3,788.6
Great Lakes	125,158.4	19,553.5	105,604.9	77,398.2	26,084.3	16,917.4	17,939.1	4,396.0	12,061.4	16,347.5	11,859.2
Illinois	33,442.6	5,095.6	28,347.0	21,794.5	7,663.4	5,374.7	3,510.7	1,073.0	4,172.7	3,382.1	3,170.4
Indiana	15,306.8	2,310.6	12,996.2	8,863.6	2,686.3	2,580.7	2,158.1	282.0	1,156.5	2,580.8	1,551.8
Michigan	30,207.3	4,709.3	25,498.0	18,463.8	7,086.1	3,127.7	4,189.6	1,862.1	2,198.3	4,157.2	2,877.1
Ohio	30,390.1	4,964.9	25,425.2	18,465.4	5,193.3	3,928.6	5,504.6	730.5	3,108.4	4,074.1	2,885.7
Wisconsin	15,811.6	2,473.1	13,338.4	9,810.9	3,455.2	1,905.8	2,576.1	448.4	1,425.5	2,153.2	1,374.3
Plains	53,344.6	8,415.5	44,929.1	30,870.5	9,634.6	7,223.8	6,981.3	1,281.6	5,749.2	8,220.1	5,838.4
Iowa	8,624.0	1,401.6	7,222.4	4,986.1	1,772.5	947.2	1,172.6	202.7	891.2	1,480.7	755.5
Kansas	7,124.4	939.2	6,185.2	4,315.8	1,550.1	1,003.2	844.4	198.3	719.9	1,034.2	835.2
Minnesota	16,488.4	2,481.7	14,006.6	9,407.7	2,868.0	1,790.3	2,496.8	487.8	1,764.8	2,432.4	2,166.5
Missouri	12,251.2	1,911.0	10,340.2	7,532.8	1,640.1	2,374.1	1,887.9	243.2	1,387.4	1,755.4	1,052.0
Nebraska	4,824.5	721.3	4,103.2	2,709.0	1,124.1	575.4	474.1	80.6	454.7	905.2	489.0
North Dakota	2,140.7	488.2	1,652.5	972.8	290.9	230.9	105.5	42.4	303.0	407.8	271.9
South Dakota	1,891.4	472.4	1,419.0	946.4	388.9	302.8	n.t.	26.5	228.1	204.3	268.3
Southeast	158,966.0	26,296.0	132,670.0	89,253.4	22,154.6	26,452.8	14,967.0	4,311.2	21,367.9	25,264.8	18,151.9
Alabama	10,065.3	1,962.1	8,103.2	5,101.4	609.4	1,531.9	1,113.5	215.8	1,630.9	2,045.0	956.8
Arkansas	5,168.3	1,105.8	4,062.5	2,866.2	506.5	921.8	681.9	111.7	644.3	711.4	484.9
Florida	36,296.3	4,210.5	32,085.8	20,732.8	6,954.2	7,650.8	n.t.	725.4	5,402.4	5,483.3	5,869.8
Georgia	18,301.3	3,038.7	15,262.6	10,490.3	2,855.2	2,824.5	2,732.0	525.0	1,553.6	3,376.7	1,395.6
Kentucky	9,617.4	1,875.1	7,742.2	5,174.4	850.4	1,045.2	1,412.8	310.8	1,555.2	1,237.0	1,330.8
Louisiana	12,566.0	2,317.9	10,248.1	6,219.6	1,058.1	2,329.9	676.8	344.6	1,810.2	1,845.1	2,183.4

Table 82 (cont.)
State and Local General Revenue, FY 1989
(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	\$6,402.2	\$1,458.6	\$4,943.6	\$3,104.1	\$763.9	\$1,041.2	\$401.3	\$142.8	\$754.8	\$1,324.3	\$515.2		
North Carolina	16,958.1	2,842.1	14,116.0	10,330.7	2,112.6	2,524.9	3,030.8	789.3	1,873.2	2,273.9	1,511.4		
South Carolina	9,075.3	1,644.0	7,431.4	5,061.4	1,239.6	1,349.3	1,248.1	220.4	1,004.1	1,613.2	756.7		
Tennessee	12,205.0	2,562.8	9,642.2	6,489.0	1,464.3	2,920.2	95.5	371.5	1,637.5	2,148.6	1,004.5		
Virginia	17,837.6	2,401.5	15,436.1	11,223.5	3,299.8	1,734.5	3,106.9	347.4	2,734.8	2,618.2	1,594.4		
West Virginia	4,473.2	876.8	3,596.4	2,459.9	440.6	578.6	467.4	206.5	766.8	588.1	548.4		
Southwest													
Arizona	69,539.0	10,259.5	59,279.5	40,231.4	13,681.1	12,797.2	2,195.2	389.4	11,168.4	9,468.7	9,579.5		
Arizona	10,619.9	1,378.1	9,241.8	6,543.5	2,133.9	2,235.8	913.3	200.0	1,060.4	1,174.3	1,523.9		
New Mexico	5,064.7	892.0	4,172.6	2,372.6	274.3	960.5	349.2	76.5	711.9	603.5	1,196.5		
Oklahoma	8,618.7	1,602.4	7,016.3	4,751.6	862.3	1,273.8	932.6	112.9	1,570.0	1,437.8	826.9		
Texas	45,235.8	6,386.9	38,848.8	26,563.7	10,410.6	8,327.0	n.t.	n.t.	7,826.0	6,253.0	6,032.1		
Rocky Mountain													
Colorado	22,546.3	4,131.2	18,415.1	12,031.6	4,175.1	2,779.0	2,426.3	386.9	2,264.2	3,337.3	3,046.2		
Colorado	10,249.3	1,438.4	8,810.9	5,939.6	2,106.8	1,521.8	1,272.9	171.2	866.9	1,660.7	1,210.7		
Idaho	2,569.3	524.2	2,045.1	1,415.8	391.1	346.6	346.7	71.6	259.8	406.0	223.3		
Montana	2,524.1	612.8	1,911.3	1,256.9	547.4	n.t.	265.5	56.1	387.8	241.4	413.0		
Utah	4,807.6	1,032.2	3,775.4	2,461.8	716.4	724.7	541.2	88.0	391.5	718.9	594.7		
Wyoming	2,395.9	523.6	1,872.4	957.6	413.4	185.9	n.t.	n.t.	358.2	310.3	604.5		
Far West⁴													
California	132,574.1	21,259.0	111,315.1	76,842.5	21,040.3	20,409.7	17,540.7	5,220.7	12,631.2	19,525.3	14,947.3		
California	104,103.4	16,374.5	87,728.8	60,665.6	15,789.1	15,272.8	15,815.4	5,062.8	8,725.5	15,217.8	11,845.4		
Nevada	3,387.9	415.5	2,972.4	1,991.2	429.1	706.1	n.t.	n.t.	856.0	554.1	427.2		
Oregon	9,464.1	1,858.5	7,605.6	5,093.5	2,240.7	n.t.	1,725.3	157.8	969.6	1,270.2	1,241.9		
Washington	15,618.7	2,610.5	13,008.3	9,092.2	2,581.3	4,430.8	n.t.	n.t.	2,080.1	2,483.2	1,432.8		
Alaska	5,715.7	680.5	5,035.3	2,066.9	662.5	68.1	0.3	459.7	876.2	556.8	2,411.7		
Hawaii	4,189.4	593.9	3,595.5	2,686.9	372.6	1,025.0	768.0	88.1	433.2	567.1	341.5		

n.t. — no tax

— represents zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$538 million. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 83
State and Local General Revenue, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²
			Total	Taxes				Other ¹				
			Total	Property	General Sales	Individual Income	Corporation Income					
United States	\$785,844.2	16.0%	84.0%	59.6%	18.1%	14.3%	12.4%	3.3%	11.4%	13.3%	11.0%	
New England	44,929.2	16.6	83.4	64.2	24.0	11.6	13.3	5.2	10.1	9.5	9.7	
Connecticut	12,001.6	14.9	85.1	67.6	27.1	17.2	3.8	6.7	12.9	7.5	10.0	
Maine	3,881.0	18.8	81.2	61.5	21.0	13.3	14.7	2.5	10.0	9.4	10.3	
Massachusetts	21,062.1	16.5	83.5	64.6	20.9	9.9	20.4	5.6	7.8	10.2	8.7	
New Hampshire	2,887.8	14.2	85.8	61.7	40.5	n.t.	1.3	5.3	14.7	12.5	11.6	
Rhode Island	3,224.6	20.4	79.6	58.8	22.8	12.2	13.1	2.4	8.3	8.5	12.2	
Vermont	1,872.1	21.8	78.2	56.1	22.1	7.1	11.4	2.0	13.5	11.5	10.6	
Mideast	168,881.4	16.1	83.9	64.2	20.1	11.7	17.2	4.2	11.1	10.1	9.6	
Delaware	2,547.0	14.6	85.4	53.2	7.3	n.t.	17.7	6.1	22.1	17.0	15.2	
District of Columbia	4,196.2 ³	34.8	65.2	53.5	16.9	10.2	14.4	3.7	8.2	5.5	6.3	
Maryland	15,969.4	14.7	85.3	65.0	16.1	9.4	24.3	2.1	13.1	9.6	10.7	
New Jersey	28,393.2	13.0	87.0	66.3	28.8	11.1	10.2	4.6	11.6	9.9	10.8	
New York	83,700.3	16.0	84.0	65.4	19.9	12.6	19.5	4.7	8.7	10.1	8.4	
Pennsylvania	34,075.4	17.2	82.8	61.3	16.5	12.0	14.2	3.4	15.1	10.4	11.1	
Great Lakes	125,158.4	15.6	84.4	61.8	20.8	13.5	14.3	3.5	9.6	13.1	9.5	
Illinois	33,442.6	15.2	84.8	65.2	22.9	16.1	10.5	3.2	12.5	10.1	9.5	
Indiana	15,306.8	15.1	84.9	57.9	17.5	16.9	14.1	1.8	7.6	16.9	10.1	
Michigan	30,207.3	15.6	84.4	61.1	23.5	10.4	13.9	6.2	7.3	13.8	9.5	
Ohio	30,390.1	16.3	83.7	60.8	17.1	12.9	18.1	2.4	10.2	13.4	9.5	
Wisconsin	15,811.6	15.6	84.4	62.0	21.9	12.1	16.3	2.8	9.0	13.6	8.7	
Plains	53,344.6	15.8	84.2	57.9	18.1	13.5	13.1	2.4	10.8	15.4	10.9	
Iowa	8,624.0	16.3	83.7	57.8	20.6	11.0	13.6	2.4	10.3	17.2	8.8	
Kansas	7,124.4	13.2	86.8	60.6	21.8	14.1	11.9	2.8	10.1	14.5	11.7	
Minnesota	16,488.4	15.1	84.9	57.1	17.4	10.9	15.1	3.0	10.7	14.8	13.1	
Missouri	12,251.2	15.6	84.4	61.5	13.4	19.4	15.4	2.0	11.3	14.3	8.6	
Nebraska	4,824.5	15.0	85.0	56.2	23.3	11.9	9.8	1.7	9.4	18.8	10.1	
North Dakota	2,140.7	22.8	77.2	45.4	13.6	10.8	4.9	2.0	14.2	19.0	12.7	
South Dakota	1,891.4	25.0	75.0	50.0	20.6	16.0	n.t.	1.4	12.1	10.8	14.2	
Southeast	158,966.0	16.5	83.5	56.1	13.9	16.6	9.4	2.7	13.4	15.9	11.4	
Alabama	10,065.3	19.5	80.5	50.7	6.1	15.2	11.1	2.1	16.2	20.3	9.5	
Arkansas	5,168.3	21.4	78.6	55.5	9.8	17.8	13.2	2.2	12.5	13.8	9.4	
Florida	36,296.3	11.6	88.4	57.1	19.2	21.1	n.t.	2.0	14.9	15.1	16.2	
Georgia	18,301.3	16.6	83.4	57.3	15.6	15.4	14.9	2.9	8.5	18.5	7.6	
Kentucky	9,617.4	19.5	80.5	53.8	8.8	10.9	14.7	3.2	16.2	12.9	13.8	
Louisiana	12,566.0	18.4	81.6	49.5	8.4	18.5	5.4	2.7	14.4	14.7	17.4	

Table 83 (cont.)
State and Local General Revenue, Percentage Distribution, FY 1989

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	\$6,402.2	22.8%	77.2%	48.5%	11.9%	16.3%	6.3%	2.2%	11.8%	20.7%	8.0%	
North Carolina	16,958.1	16.8	83.2	60.9	12.5	14.9	17.9	4.7	11.0	13.4	8.9	
South Carolina	9,075.3	18.1	81.9	55.8	13.7	14.9	13.8	2.4	11.1	17.8	8.3	
Tennessee	12,205.0	21.0	79.0	53.2	12.0	23.9	0.8	3.0	13.4	17.6	8.2	
Virginia	17,837.6	13.5	86.5	62.9	18.5	9.7	17.4	1.9	15.3	14.7	8.9	
West Virginia	4,473.2	19.6	80.4	55.0	9.8	12.9	10.4	4.6	17.1	13.1	12.3	
Southwest												
Arizona	69,539.0	14.8	85.2	57.9	19.7	18.4	3.2	0.6	16.1	13.6	13.8	
Arizona	10,619.9	13.0	87.0	61.6	20.1	21.1	8.6	1.9	10.0	11.1	14.3	
New Mexico	5,064.7	17.6	82.4	46.8	5.4	19.0	6.9	1.5	14.1	11.9	23.6	
Oklahoma	8,618.7	18.6	81.4	55.1	10.0	14.8	10.8	1.3	18.2	16.7	9.6	
Texas	45,235.8	14.1	85.9	58.7	23.0	18.4	n.t.	n.t.	17.3	13.8	13.3	
Rocky Mountain												
Colorado	22,546.3	18.3	81.7	53.4	18.5	12.3	10.8	1.7	10.0	14.8	13.5	
Colorado	10,249.3	14.0	86.0	58.0	20.6	14.8	12.4	1.7	8.5	16.2	11.8	
Idaho	2,569.3	20.4	79.6	55.1	15.2	13.5	13.5	2.8	10.1	15.8	8.7	
Montana	2,524.1	24.3	75.7	49.8	21.7	n.t.	10.5	2.2	15.4	9.6	16.4	
Utah	4,807.6	21.5	78.5	51.2	14.9	15.1	11.3	1.8	8.1	15.0	12.4	
Wyoming	2,395.9	21.9	78.1	40.0	17.3	7.8	n.t.	n.t.	15.0	13.0	25.2	
Far West⁴												
California	132,574.1	16.0	84.0	58.0	15.9	15.4	13.2	3.9	9.5	14.7	11.3	
California	104,103.4	15.7	84.3	58.3	15.2	14.7	15.2	4.9	8.4	14.6	11.4	
Nevada	3,387.9	12.3	87.7	58.8	12.7	20.8	n.t.	n.t.	25.3	16.4	12.6	
Oregon	9,464.1	19.6	80.4	53.8	23.7	n.t.	18.2	1.7	10.2	13.4	13.1	
Washington	15,618.7	16.7	83.3	58.2	16.5	28.4	n.t.	n.t.	13.3	15.9	9.2	
Alaska	5,715.7	11.9	88.1	36.2	11.6	1.2	<	8.0	15.3	9.7	42.2	
Hawaii	4,189.4	14.2	85.8	64.1	8.9	24.5	18.3	2.1	10.3	13.5	8.2	

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 36.9% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 64, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 84
State and Local General Revenue, Per Capita, FY 1989

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: 7/1/89 Population (thousands)
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Total				
United States	\$3,166	\$507	\$2,659	\$1,888	\$574	\$454	\$394	\$104	\$362	\$421	\$350	248,239	
New England	3,444	573	2,871	2,209	826	398	458	180	346	327	334	13,046	
Connecticut	3,705	551	3,154	2,504	1,003	638	139	247	476	279	371	3,239	
Maine	3,176	598	2,578	1,952	666	423	467	79	316	299	327	1,222	
Massachusetts	3,562	589	2,973	2,300	743	352	725	201	278	364	310	5,913	
New Hampshire	2,609	371	2,238	1,611	1,058	n.t.	33	137	383	326	301	1,107	
Rhode Island	3,231	660	2,571	1,901	737	395	422	78	269	276	394	998	
Vermont	3,302	721	2,581	1,853	729	234	376	68	445	379	349	567	
Mideast	3,865	621	3,243	2,482	777	451	664	161	429	389	372	43,697	
Delaware	3,784	552	3,233	2,012	276	n.t.	669	231	836	645	576	673	
District of Columbia	6,947	2,417 ³	4,530	3,714	1,177	710	999	259	569	379	437	604	
Maryland	3,402	501	2,901	2,210	546	321	827	71	445	327	364	4,694	
New Jersey	3,670	478	3,192	2,432	1,056	408	374	169	425	363	396	7,736	
New York	4,663	746	3,917	3,052	929	588	910	218	407	472	393	17,950	
Pennsylvania	2,830	488	2,342	1,734	467	339	403	97	427	294	315	12,040	
Great Lakes	2,959	462	2,497	1,830	617	400	424	104	285	386	280	42,298	
Illinois	2,869	437	2,432	1,869	657	461	301	92	358	290	272	11,658	
Indiana	2,737	413	2,324	1,585	480	461	386	50	207	461	277	5,593	
Michigan	3,258	508	2,750	1,991	764	337	452	201	237	448	310	9,273	
Ohio	2,786	455	2,331	1,693	476	360	505	67	285	374	265	10,907	
Wisconsin	3,249	508	2,741	2,016	710	392	529	92	293	442	282	4,867	
Plains	2,988	471	2,517	1,729	540	405	391	72	322	460	327	17,851	
Iowa	3,037	494	2,543	1,756	624	334	413	71	314	521	266	2,840	
Kansas	2,835	374	2,461	1,717	617	399	336	79	286	412	332	2,513	
Minnesota	3,788	570	3,218	2,161	659	411	574	112	405	559	498	4,353	
Missouri	2,375	370	2,004	1,460	318	460	366	47	269	340	204	5,159	
Nebraska	2,995	448	2,547	1,682	698	357	294	50	282	562	304	1,611	
North Dakota	3,243	740	2,504	1,474	441	350	160	64	459	618	412	660	
South Dakota	2,645	661	1,985	1,324	544	424	n.t.	37	319	286	375	715	
Southeast	2,679	443	2,236	1,504	373	446	252	73	360	426	306	59,339	
Alabama	2,444	476	1,968	1,239	148	372	270	52	396	497	232	4,118	
Arkansas	2,148	460	1,688	1,191	211	383	283	46	268	296	202	2,406	
Florida	2,865	332	2,532	1,636	549	604	n.t.	57	426	433	463	12,671	
Georgia	2,844	472	2,371	1,630	444	439	424	82	241	525	217	6,436	
Kentucky	2,580	503	2,077	1,388	228	280	379	83	417	332	357	3,727	
Louisiana	2,868	529	2,339	1,419	241	532	154	79	413	421	498	4,382	

Table 84 (cont.)
State and Local General Revenue, Per Capita, FY 1989

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: 7/1/89 Population (thousands)
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Total				
Southeast (cont.)													
Mississippi	\$2,443	\$556	\$1,886	\$1,184	\$291	\$397	\$153	\$54	\$288	\$505	\$197	2,621	
North Carolina	2,581	433	2,148	1,572	321	384	461	120	285	346	230	6,571	
South Carolina	2,584	468	2,116	1,441	353	384	355	63	286	459	215	3,512	
Tennessee	2,471	519	1,952	1,314	296	591	19	75	331	435	203	4,940	
Virginia	2,925	394	2,531	1,841	541	284	509	57	448	429	261	6,098	
West Virginia	2,409	472	1,937	1,325	237	312	252	111	413	317	295	1,857	
Southwest													
Arizona	2,749	406	2,343	1,590	541	506	87	15	441	374	379	25,299	
Arizona	2,986	388	2,599	1,840	600	629	257	56	298	330	429	3,556	
New Mexico	3,315	584	2,731	1,553	180	629	229	50	466	395	783	1,528	
Oklahoma	2,673	497	2,176	1,474	267	395	289	35	487	446	256	3,224	
Texas	2,662	376	2,286	1,563	613	490	n.t.	n.t.	461	368	355	16,991	
Rocky Mountain													
Colorado	3,081	564	2,516	1,644	570	380	332	53	309	456	416	7,319	
Colorado	3,090	434	2,656	1,791	635	459	384	52	261	501	365	3,317	
Idaho	2,534	517	2,017	1,396	386	342	342	71	256	400	220	1,014	
Montana	3,132	760	2,371	1,559	679	n.t.	329	70	481	300	512	806	
Utah	2,816	605	2,212	1,442	420	425	317	52	229	421	348	1,707	
Wyoming	5,044	1,102	3,942	2,016	870	391	n.t.	n.t.	754	653	1,273	475	
Far West⁴													
California	3,511	563	2,948	2,035	557	541	465	138	335	517	396	37,755	
California	3,582	563	3,019	2,087	543	526	544	174	300	524	408	29,063	
Nevada	3,049	374	2,675	1,792	386	636	n.t.	n.t.	770	499	385	1,111	
Oregon	3,356	659	2,697	1,806	795	n.t.	612	56	344	450	440	2,820	
Washington	3,281	548	2,732	1,910	542	931	n.t.	n.t.	437	522	301	4,761	
Alaska	10,846	1,291	9,555	3,922	1,257	129	1	872	1,663	1,056	4,576	527	
Hawaii	3,767	534	3,233	2,416	335	922	691	79	390	510	307	1,112	

n.t. -- no tax

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$892 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 64, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 85
State and Local General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1988
			Total	Property	Taxes				Current Charges	All Other ²		
					Total	General Sales	Individual Income	Corporation Income			Other ¹	
United States	19.4%	3.1%	16.3%	11.5%	3.5%	2.8%	2.4%	0.6%	2.2%	2.6%	2.1%	\$4,058,181
New England	17.0	2.8	14.2	10.9	4.1	2.0	2.3	0.9	1.7	1.6	1.7	263,583
Connecticut	15.9	2.4	13.6	10.8	4.3	2.7	0.6	1.1	2.1	1.2	1.6	75,255
Maine	21.2	4.0	17.2	13.0	4.4	2.8	3.1	0.5	2.1	2.0	2.2	18,322
Massachusetts	17.1	2.8	14.2	11.0	3.6	1.7	3.5	1.0	1.3	1.7	1.5	123,447
New Hampshire	13.7	1.9	11.7	8.4	5.5	n.t.	0.2	0.7	2.0	1.7	1.6	21,103
Rhode Island	19.1	3.9	15.2	11.2	4.4	2.3	2.5	0.5	1.6	1.6	2.3	16,876
Vermont	21.8	4.8	17.1	12.2	4.8	1.5	2.5	0.4	2.9	2.5	2.3	8,580
Mideast	20.3	3.3	17.1	13.1	4.1	2.4	3.5	0.8	2.3	2.1	2.0	829,966
Delaware	22.0	3.2	18.8	11.7	1.6	n.t.	3.9	1.3	4.9	3.7	3.3	11,587
District of Columbia	31.4	10.9 ³	20.5	16.8	5.3	3.2	4.5	1.2	2.6	1.7	2.0	13,363
Maryland	17.6	2.6	15.0	11.4	2.8	1.7	4.3	0.4	2.3	1.7	1.9	90,633
New Jersey	16.5	2.2	14.4	11.0	4.8	1.8	1.7	0.8	1.9	1.6	1.8	171,763
New York	24.1	3.9	20.2	15.7	4.8	3.0	4.7	1.1	2.1	2.4	2.0	347,942
Pennsylvania	17.5	3.0	14.5	10.7	2.9	2.1	2.5	0.6	2.6	1.8	1.9	194,678
Great Lakes	18.3	2.9	15.5	11.3	3.8	2.5	2.6	0.6	1.8	2.4	1.7	682,067
Illinois	16.3	2.5	13.8	10.6	3.7	2.6	1.7	0.5	2.0	1.7	1.5	204,693
Indiana	18.6	2.8	15.8	10.8	3.3	3.1	2.6	0.3	1.4	3.1	1.9	82,239
Michigan	19.9	3.1	16.8	12.1	4.7	2.1	2.8	1.2	1.4	2.7	1.9	151,995
Ohio	18.1	2.9	15.1	11.0	3.1	2.3	3.3	0.4	1.8	2.4	1.7	168,343
Wisconsin	21.1	3.3	17.8	13.1	4.6	2.5	3.4	0.6	1.9	2.9	1.8	74,797
Plains	19.6	3.1	16.5	11.4	3.5	2.7	2.6	0.5	2.1	3.0	2.1	271,663
Iowa	21.0	3.4	17.6	12.2	4.3	2.3	2.9	0.5	2.2	3.6	1.8	41,018
Kansas	18.2	2.4	15.8	11.0	4.0	2.6	2.2	0.5	1.8	2.6	2.1	39,178
Minnesota	23.2	3.5	19.7	13.2	4.0	2.5	3.5	0.7	2.5	3.4	3.1	71,014
Missouri	15.4	2.4	13.0	9.5	2.1	3.0	2.4	0.3	1.7	2.2	1.3	79,476
Nebraska	20.5	3.1	17.4	11.5	4.8	2.4	2.0	0.3	1.9	3.8	2.1	23,564
North Dakota	25.7	5.9	19.8	11.7	3.5	2.8	1.3	0.5	3.6	4.9	3.3	8,329
South Dakota	20.8	5.2	15.6	10.4	4.3	3.3	n.t.	0.3	2.5	2.2	3.0	9,084
Southeast	18.7	3.1	15.6	10.5	2.6	3.1	1.8	0.5	2.5	3.0	2.1	848,796
Alabama	19.1	3.7	15.4	9.7	1.2	2.9	2.1	0.4	3.1	3.9	1.8	52,772
Arkansas	17.7	3.8	13.9	9.8	1.7	3.2	2.3	0.4	2.2	2.4	1.7	29,195
Florida	17.8	2.1	15.7	10.1	3.4	3.7	n.t.	0.4	2.6	2.7	2.9	204,479
Georgia	18.9	3.1	15.8	10.8	2.9	2.9	2.8	0.5	1.6	3.5	1.4	96,823
Kentucky	20.1	3.9	16.2	10.8	1.8	2.2	2.9	0.6	3.2	2.6	2.8	47,934
Louisiana	23.3	4.3	19.0	11.5	2.0	4.3	1.3	0.6	3.4	3.4	4.0	54,006

Table 85 (cont.)
State and Local General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1988
			Total	Property	General Sales	Taxes	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
Southeast (cont.)												
Mississippi	22.0%	5.0%	17.0%	10.7%	2.6%	3.6%	1.4%	0.5%	2.6%	4.6%	1.8%	\$29,073
North Carolina	18.3	3.1	15.2	11.1	2.3	2.7	3.3	0.8	2.0	2.4	1.6	92,886
South Carolina	20.2	3.7	16.5	11.3	2.8	3.0	2.8	0.5	2.2	3.6	1.7	44,924
Tennessee	17.9	3.8	14.1	9.5	2.1	4.3	0.1	0.5	2.4	3.2	1.5	68,203
Virginia	16.7	2.3	14.5	10.5	3.1	1.6	2.9	0.3	2.6	2.5	1.5	106,619
West Virginia	20.4	4.0	16.4	11.2	2.0	2.6	2.1	0.9	3.5	2.7	2.5	21,882
Southwest												
Arizona	19.3	2.9	16.5	11.2	3.8	3.6	0.6	0.1	3.1	2.6	2.7	359,843
Arizona	20.3	2.6	17.6	12.5	4.1	4.3	1.7	0.4	2.0	2.2	2.9	52,370
New Mexico	27.0	4.7	22.2	12.6	1.5	5.1	1.9	0.4	3.8	3.2	6.4	18,789
Oklahoma	20.0	3.7	16.3	11.0	2.0	3.0	2.2	0.3	3.6	3.3	1.9	43,032
Texas	18.4	2.6	15.8	10.8	4.2	3.4	n.t.	n.t.	3.2	2.5	2.5	245,652
Rocky Mountain												
Colorado	21.5	3.9	17.6	11.5	4.0	2.7	2.3	0.4	2.2	3.2	2.9	104,688
Colorado	18.9	2.7	16.2	11.0	3.9	2.8	2.3	0.3	1.6	3.1	2.2	54,231
Idaho	20.2	4.1	16.0	11.1	3.1	2.7	2.7	0.6	2.0	3.2	1.8	12,750
Montana	24.2	5.9	18.3	12.1	5.3	n.t.	2.5	0.5	3.7	2.3	4.0	10,427
Utah	23.2	5.0	18.2	11.9	3.5	3.5	2.6	0.4	1.9	3.5	2.9	20,688
Wyoming	36.3	7.9	28.4	14.5	6.3	2.8	n.t.	n.t.	5.4	4.7	9.2	6,592
Far West⁴												
California	19.8	3.2	16.6	11.5	3.1	3.1	2.6	0.8	1.9	2.9	2.2	669,153
California	19.5	3.1	16.5	11.4	3.0	2.9	3.0	0.9	1.6	2.9	2.2	533,116
Nevada	18.3	2.2	16.0	10.7	2.3	3.8	n.t.	n.t.	4.6	3.0	2.3	18,563
Oregon	23.0	4.5	18.5	12.4	5.4	n.t.	4.2	0.4	2.4	3.1	3.0	41,175
Washington	20.5	3.4	17.0	11.9	3.4	5.8	n.t.	n.t.	2.7	3.3	1.9	76,299
Alaska	57.1	6.8	50.3	20.6	6.6	0.7	<	4.6	8.8	5.6	24.1	10,010
Hawaii	22.8	3.2	19.5	14.6	2.0	5.6	4.2	0.5	2.4	3.1	1.9	18,412

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 5.1% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 64, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 86
State General Revenue, FY 1989
(millions)

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 States³	\$482,477.2	\$115,765.2	\$108,235.2	\$7,530.0	\$366,711.9	\$284,168.7	\$5,417.3	\$93,414.3	\$88,819.1	\$23,861.4	\$72,656.7	\$38,552.8	\$43,990.4
New England	30,605.3	6,989.4	6,554.0	435.4	23,615.9	17,877.0	48.5	5,196.1	5,979.7	2,353.5	4,299.1	2,260.0	3,479.0
Connecticut	7,884.4	1,667.6	1,584.0	83.6	6,216.8	4,808.5	<	2,067.7	450.7	800.0	1,490.1	460.3	948.0
Maine	2,772.1	671.2	669.2	2.0	2,100.8	1,590.4	28.5	517.1	571.3	96.3	377.3	183.5	326.9
Massachusetts	14,734.9	3,204.2	2,958.9	245.3	11,530.7	9,071.3	1.2	2,083.9	4,286.7	1,189.3	1,510.2	1,035.4	1,424.0
New Hampshire	1,492.2	398.0	352.8	45.2	1,094.2	613.2	9.9	n.t.	36.3	152.0	415.1	216.4	264.5
Rhode Island	2,372.4	665.3	611.4	53.9	1,707.1	1,159.1	8.6	394.4	421.5	77.6	257.0	198.1	349.8
Vermont	1,349.4	383.1	377.8	5.3	966.2	634.5	0.4	132.9	213.3	38.3	249.5	166.1	165.6
Mideast	98,789.9	26,592.6	22,283.2	4,309.3	72,197.4	57,032.4	335.2	14,498.5	22,881.8	4,974.3	14,342.7	6,079.7	9,085.3
Delaware	2,031.6	312.8	310.1	2.6	1,718.8	1,130.2	n.t.	n.t.	427.4	155.4	547.4	288.1	300.5
Maryland	9,947.4	1,988.4	1,910.2	78.2	7,959.0	6,196.0	163.2	1,507.1	2,655.2	331.1	1,539.4	716.1	1,047.0
New Jersey	17,458.8	3,468.7	3,327.5	141.3	13,990.1	10,501.4	24.9	3,156.0	2,896.3	1,309.6	3,114.6	1,397.5	2,091.2
New York	48,460.8	15,780.7	11,753.9	4,026.8	32,680.1	26,576.2	<	5,749.6	13,844.4	2,008.9	4,973.2	2,220.4	3,883.6
Pennsylvania	20,891.3	5,042.0	4,981.5	60.4	15,849.3	12,628.7	147.0	4,085.9	3,058.5	1,169.2	4,168.1	1,457.5	1,763.1
Great Lakes	77,216.2	17,862.1	16,935.8	926.3	59,354.1	46,009.4	716.3	14,921.2	15,629.6	4,396.0	10,346.1	7,139.4	6,205.3
Illinois	18,933.7	4,288.0	4,205.6	82.3	14,645.7	11,760.6	229.0	3,899.9	3,510.1	1,073.0	3,048.6	1,099.1	1,786.0
Indiana	9,849.6	2,111.7	2,029.2	82.4	7,738.0	5,902.6	3.2	2,580.7	1,944.9	282.0	1,091.8	1,233.7	601.7
Michigan	19,275.0	4,737.3	4,229.8	507.5	14,537.7	11,124.1	332.3	3,127.7	3,789.1	1,862.1	2,012.9	1,912.4	1,501.3
Ohio	18,662.0	4,415.1	4,219.5	195.6	14,246.9	10,814.4	13.2	3,424.9	3,809.5	730.5	2,836.3	1,905.1	1,527.3
Wisconsin	10,495.8	2,310.1	2,251.7	58.4	8,185.7	6,407.7	138.6	1,888.1	2,576.1	448.4	1,356.5	989.0	789.1
Plains	32,718.7	7,537.9	7,298.2	239.6	25,180.8	19,321.0	54.7	6,225.5	6,781.7	1,281.6	4,977.5	3,496.7	2,363.1
Iowa	5,514.1	1,292.6	1,225.7	66.9	4,221.5	3,158.2	n.t.	931.7	1,172.6	202.7	851.2	694.2	369.2
Kansas	4,043.4	894.0	880.2	13.8	3,149.3	2,496.3	30.3	806.2	844.4	198.3	617.1	448.7	204.3
Minnesota	10,259.3	2,186.4	2,083.8	102.6	8,072.8	6,398.0	7.9	1,776.1	2,496.8	487.8	1,629.4	998.6	676.2
Missouri	7,432.8	1,635.4	1,622.6	12.8	5,797.4	4,685.4	11.2	1,765.6	1,688.3	243.2	976.9	591.0	520.9
Nebraska	2,677.8	638.0	620.9	17.1	2,039.8	1,450.0	4.1	490.8	474.1	80.6	400.3	330.6	259.2
North Dakota	1,574.3	458.4	438.1	20.2	1,115.9	664.8	1.1	221.5	105.5	42.4	294.2	317.5	133.6
South Dakota	1,217.0	433.1	426.8	6.2	784.0	468.3	n.t.	233.5	n.t.	26.5	208.3	116.1	199.6
Southeast	99,498.7	23,924.6	23,217.5	707.1	75,574.1	58,642.9	828.2	21,992.1	14,615.8	4,311.2	16,895.6	8,684.0	8,247.2
Alabama	6,917.8	1,817.0	1,765.0	52.0	5,100.9	3,662.6	86.0	982.2	1,063.3	215.8	1,315.3	876.6	561.7
Arkansas	3,770.9	1,031.3	1,026.2	5.0	2,739.6	2,172.5	6.0	797.3	681.9	111.7	575.5	306.3	260.9
Florida	19,289.0	3,626.0	3,546.4	79.6	15,662.9	12,455.6	259.9	7,638.0	n.t.	725.4	3,832.4	944.6	2,262.8
Georgia	10,143.7	2,705.7	2,671.3	34.4	7,438.0	6,347.2	22.6	2,026.1	2,732.0	525.0	1,041.4	715.7	375.1
Kentucky	6,902.8	1,722.8	1,710.9	11.8	5,180.0	4,037.9	281.9	1,045.2	1,111.7	310.8	1,288.3	644.5	497.6
Louisiana	8,378.4	2,109.5	2,093.2	16.2	6,268.9	3,969.2	28.1	1,306.3	676.8	344.6	1,613.4	806.8	1,493.0

Table 86 (cont.)
State General Revenue, FY 1989
(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	\$4,222.9	\$1,324.0	\$1,300.6	\$23.4	\$2,898.9	\$2,311.8	\$19.5	\$1,040.9	\$401.3	\$142.8	\$707.3	\$368.0	\$219.2
North Carolina	11,556.4	2,711.1	2,499.8	211.3	8,845.3	7,369.4	86.9	1,701.8	3,030.8	789.3	1,760.6	906.8	569.2
South Carolina	6,321.4	1,541.6	1,469.6	72.0	4,779.8	3,716.4	8.0	1,349.3	1,248.1	220.4	890.7	676.6	386.8
Tennessee	7,457.2	2,278.7	2,246.4	32.3	5,178.6	4,066.5	n.t.	2,236.9	95.5	371.5	1,362.6	731.0	381.1
Virginia	11,199.6	2,224.4	2,061.2	163.2	8,975.2	6,621.0	27.6	1,289.5	3,106.9	347.4	1,849.6	1,420.3	933.9
West Virginia	3,338.6	832.6	826.9	5.7	2,506.0	1,912.9	1.8	578.6	467.4	206.5	658.5	287.0	306.1
Southwest	40,001.0	9,095.8	8,828.8	267.0	30,905.2	23,237.7	192.2	10,367.6	2,195.2	389.4	10,093.4	3,277.3	4,390.2
Arizona	6,214.3	1,192.2	1,033.5	158.7	5,022.0	4,060.6	191.9	1,841.9	913.3	200.0	913.4	433.6	527.8
New Mexico	3,929.6	794.7	755.6	39.1	3,134.9	1,890.4	0.3	800.6	349.2	76.5	663.8	344.4	900.0
Oklahoma	5,846.9	1,469.6	1,439.1	30.6	4,377.3	3,312.4	n.t.	777.8	932.6	112.9	1,489.1	655.5	409.4
Texas	24,010.3	5,639.3	5,600.6	38.6	18,371.0	13,974.4	n.t.	6,947.3	n.t.	n.t.	7,027.1	1,843.7	2,552.9
Rocky Mountain	13,636.1	3,764.1	3,657.1	107.0	9,872.0	6,771.1	125.7	1,842.3	2,426.2	386.9	1,989.9	1,475.8	1,625.1
Colorado	5,427.8	1,285.6	1,262.2	23.3	4,142.2	2,903.8	8.5	751.0	1,272.9	171.2	700.3	738.3	500.1
Idaho	1,779.4	488.7	471.9	16.8	1,290.7	1,010.9	0.1	346.6	346.7	71.6	245.9	131.4	148.4
Montana	1,626.6	536.4	522.0	14.4	1,090.2	728.0	36.6	n.t.	265.5	56.1	369.7	106.5	255.7
Utah	3,194.4	945.9	915.0	30.9	2,248.5	1,546.5	0.3	592.2	541.2	88.0	324.8	442.0	260.0
Wyoming	1,607.9	507.5	486.0	21.5	1,100.4	582.0	80.3	152.5	n.t.	n.t.	349.2	57.6	460.8
Far West⁴	82,105.5	18,882.5	18,354.6	527.9	63,223.0	51,650.5	3,026.8	17,346.0	17,540.7	5,220.7	8,516.4	5,375.2	6,197.3
California	64,448.8	14,774.9	14,350.8	424.0	49,673.9	41,213.8	2,004.2	12,732.3	15,815.4	5,062.8	5,599.1	3,935.7	4,524.4
Nevada	1,956.0	345.1	335.5	9.5	1,611.0	1,339.9	15.8	698.9	n.t.	n.t.	625.1	107.3	163.7
Oregon	5,442.6	1,521.8	1,483.2	38.6	3,920.8	2,586.3	0.2	n.t.	1,725.3	157.8	702.9	518.8	815.7
Washington	10,258.2	2,240.8	2,185.0	55.8	8,017.4	6,510.6	1,006.5	3,914.8	n.t.	n.t.	1,589.3	813.3	693.5
Alaska	4,415.9	607.3	602.2	5.1	3,808.6	1,409.7	89.7	n.t.	0.3	459.7	860.0	268.8	2,130.1
Hawaii	3,489.8	509.0	503.8	5.2	2,980.8	2,217.0	n.t.	1,025.0	768.0	88.1	336.0	495.9	267.8

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ 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 sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 87
State General Revenue, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Taxes					Current Charges	All Other ²	
			Federal	Local		Property	General Sales	Individual Income	Corporation Income	Other ¹			
United States³	\$482,477.2	24.0%	22.4%	1.6%	76.0%	58.9%	1.1%	19.4%	18.4%	4.9%	15.1%	8.0%	9.1%
New England	30,605.3	22.8	21.4	1.4	77.2	58.4	0.2	17.0	19.5	7.7	14.0	7.4	11.4
Connecticut	7,884.4	21.2	20.1	1.1	78.8	61.0	<	26.2	5.7	10.1	18.9	5.8	12.0
Maine	2,772.1	24.2	24.1	0.1	75.8	57.4	1.0	18.7	20.6	3.5	13.6	6.6	11.8
Massachusetts	14,734.9	21.7	20.1	1.7	78.3	61.6	<	14.1	29.1	8.1	10.2	7.0	9.7
New Hampshire	1,492.2	26.7	23.6	3.0	73.3	41.1	0.7	n.t.	2.4	10.2	27.8	14.5	17.7
Rhode Island	2,372.4	28.0	25.8	2.3	72.0	48.9	0.4	16.6	17.8	3.3	10.8	8.4	14.7
Vermont	1,349.4	28.4	28.0	0.4	71.6	47.0	<	9.9	15.8	2.8	18.5	12.3	12.3
Mideast	98,789.9	26.9	22.6	4.4	73.1	57.7	0.3	14.7	23.2	5.0	14.5	6.2	9.2
Delaware	2,031.6	15.4	15.3	0.1	84.6	55.6	n.t.	n.t.	21.0	7.6	26.9	14.2	14.8
Maryland	9,947.4	20.0	19.2	0.8	80.0	62.3	1.6	15.2	26.7	3.3	15.5	7.2	10.5
New Jersey	17,458.8	19.9	19.1	0.8	80.1	60.1	0.1	18.1	16.6	7.5	17.8	8.0	12.0
New York	48,460.8	32.6	24.3	8.3	67.4	54.8	n.t.	11.9	28.6	4.1	10.3	4.6	8.0
Pennsylvania	20,891.3	24.1	23.8	0.3	75.9	60.4	0.7	19.6	14.6	5.6	20.0	7.0	8.4
Great Lakes	77,216.2	23.1	21.9	1.2	76.9	59.6	0.9	19.3	20.2	5.7	13.4	9.2	8.0
Illinois	18,933.7	22.6	22.2	0.4	77.4	62.1	1.2	20.6	18.5	5.7	16.1	5.8	9.4
Indiana	9,849.6	21.4	20.6	0.8	78.6	59.9	<	26.2	19.7	2.9	11.1	12.5	6.1
Michigan	19,275.0	24.6	21.9	2.6	75.4	57.7	1.7	16.2	19.7	9.7	10.4	9.9	7.8
Ohio	18,662.0	23.7	22.6	1.0	76.3	57.9	0.1	18.4	20.4	3.9	15.2	10.2	8.2
Wisconsin	10,495.8	22.0	21.5	0.6	78.0	61.0	1.3	18.0	24.5	4.3	12.9	9.4	7.5
Plains	32,718.7	23.0	22.3	0.7	77.0	59.1	0.2	19.0	20.7	3.9	15.2	10.7	7.2
Iowa	5,514.1	23.4	22.2	1.2	76.6	57.3	n.t.	16.9	21.3	3.7	15.4	12.6	6.7
Kansas	4,043.4	22.1	21.8	0.3	77.9	61.7	0.7	19.9	20.9	4.9	15.3	11.1	5.1
Minnesota	10,259.3	21.3	20.3	1.0	78.7	62.4	0.1	17.3	24.3	4.8	15.9	9.7	6.6
Missouri	7,432.8	22.0	21.8	0.2	78.0	63.0	0.2	23.8	22.7	3.3	13.1	8.0	7.0
Nebraska	2,677.8	23.8	23.2	0.6	76.2	54.1	0.2	18.3	17.7	3.0	15.0	12.3	9.7
North Dakota	1,574.3	29.1	27.8	1.3	70.9	42.2	0.1	14.1	6.7	2.7	18.7	20.2	8.5
South Dakota	1,217.0	35.6	35.1	0.5	64.4	38.5	n.t.	19.2	n.t.	2.2	17.1	9.5	16.4
Southeast	99,498.7	24.0	23.3	0.7	76.0	58.9	0.8	22.1	14.7	4.3	17.0	8.7	8.3
Alabama	6,917.8	26.3	25.5	0.8	73.7	52.9	1.2	14.2	15.4	3.1	19.0	12.7	8.1
Arkansas	3,770.9	27.3	27.2	0.1	72.7	57.6	0.2	21.1	18.1	3.0	15.3	8.1	6.9
Florida	19,289.0	18.8	18.4	0.4	81.2	64.6	1.3	39.6	n.t.	3.8	19.9	4.9	11.7
Georgia	10,143.7	26.7	26.3	0.3	73.3	62.6	0.2	20.0	26.9	5.2	10.3	7.1	3.7
Kentucky	6,902.8	25.0	24.8	0.2	75.0	58.5	4.1	15.1	16.1	4.5	18.7	9.3	7.2
Louisiana	8,378.4	25.2	25.0	0.2	74.8	47.4	0.3	15.6	8.1	4.1	19.3	9.6	17.8

Table 87 (cont.)
State General Revenue, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Taxes				Current Charges	All Other ²		
			Federal	Local		Property	General Sales	Individual Income	Corporation Income			Other ¹	
Southeast (cont.)													
Mississippi	\$4,222.9	31.4%	30.8%	0.6%	68.6%	54.7%	0.5%	24.6%	9.5%	3.4%	16.7%	8.7%	5.2%
North Carolina	11,556.4	23.5	21.6	1.8	76.5	63.8	0.8	14.7	26.2	6.8	15.2	7.8	4.9
South Carolina	6,321.4	24.4	23.2	1.1	75.6	58.8	0.1	21.3	19.7	3.5	14.1	10.7	6.1
Tennessee	7,457.2	30.6	30.1	0.4	69.4	54.5	n.t.	30.0	1.3	5.0	18.3	9.8	5.1
Virginia	11,199.6	19.9	18.4	1.5	80.1	59.1	0.2	11.5	27.7	3.1	16.5	12.7	8.3
West Virginia	3,338.6	24.9	24.8	0.2	75.1	57.3	0.1	17.3	14.0	6.2	19.7	8.6	9.2
Southwest													
Arizona	40,001.0	22.7	22.1	0.7	77.3	58.1	0.5	25.9	5.5	1.0	25.2	8.2	11.0
Arizona	6,214.3	19.2	16.6	2.6	80.8	65.3	3.1	29.6	14.7	3.2	14.7	7.0	8.5
New Mexico	3,929.6	20.2	19.2	1.0	79.8	48.1	<	20.4	8.9	1.9	16.9	8.8	22.9
Oklahoma	5,846.9	25.1	24.6	0.5	74.9	56.7	n.t.	13.3	16.0	1.9	25.5	11.2	7.0
Texas	24,010.3	23.5	23.3	0.2	76.5	58.2	n.t.	28.9	n.t.	n.t.	29.3	7.7	10.6
Rocky Mountain													
Colorado	13,636.1	27.6	26.8	0.8	72.4	49.7	0.9	13.5	17.8	2.8	14.6	10.8	11.9
Colorado	5,427.8	23.7	23.3	0.4	76.3	53.5	0.2	13.8	23.5	3.2	12.9	13.6	9.2
Idaho	1,779.4	27.5	26.5	0.9	72.5	56.8	<	19.5	19.5	4.0	13.8	7.4	8.3
Montana	1,626.6	33.0	32.1	0.9	67.0	44.8	2.2	n.t.	16.3	3.5	22.7	6.5	15.7
Utah	3,194.4	29.6	28.6	1.0	70.4	48.4	<	18.5	16.9	2.8	10.2	13.8	8.1
Wyoming	1,607.9	31.6	30.2	1.3	68.4	36.2	5.0	9.5	n.t.	n.t.	21.7	3.6	28.7
Far West⁴													
California	82,105.5	23.0	22.4	0.6	77.0	62.9	3.7	21.1	21.4	6.4	10.4	6.5	7.5
California	64,448.8	22.9	22.3	0.7	77.1	63.9	3.1	19.8	24.5	7.9	8.7	6.1	7.0
Nevada	1,956.0	17.6	17.2	0.5	82.4	68.5	0.8	35.7	n.t.	n.t.	32.0	5.5	8.4
Oregon	5,442.6	28.0	27.3	0.7	72.0	47.5	<	n.t.	31.7	2.9	12.9	9.5	15.0
Washington	10,258.2	21.8	21.3	0.5	78.2	63.5	9.8	38.2	n.t.	n.t.	15.5	7.9	6.8
Alaska	4,415.9	13.8	13.6	0.1	86.2	31.9	2.0	n.t.	<	10.4	19.5	6.1	48.2
Hawaii	3,489.8	14.6	14.4	0.1	85.4	63.5	n.t.	29.4	22.0	2.5	9.6	14.2	7.7

n.t. — no tax

— represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ 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 Table 68, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances 1989*.

Table 88
 State General Revenue, Per Capita, FY 1989
 (current dollars)

Region and State	Total	Intergovernmental			Own-Source										Exhibit: 7/1/89 Population (thousands)
		from			Taxes										
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²		
United States³	\$1,944	\$466	\$436	\$30	\$1,477	\$1,145	\$22	\$376	\$358	\$96	\$293	\$155	\$177	248,239	
New England	2,346	536	502	33	1,810	1,370	4	398	458	180	330	173	267	13,046	
Connecticut	2,434	515	489	26	1,919	1,485	†	638	139	247	460	142	293	3,239	
Maine	2,268	549	548	2	1,719	1,301	23	423	467	79	309	150	268	1,222	
Massachusetts	2,492	542	500	41	1,950	1,534	†	352	725	201	255	175	241	5,913	
New Hampshire	1,348	360	319	41	988	554	9	n.t.	33	137	375	195	239	1,107	
Rhode Island	2,377	667	613	54	1,711	1,161	9	395	422	78	258	199	351	998	
Vermont	2,380	676	666	9	1,704	1,119	1	234	376	68	440	293	292	567	
Mideast	2,292	617	517	100	1,675	1,323	8	336	531	115	333	141	211	43,093	
Delaware	3,019	465	461	4	2,554	1,679	n.t.	n.t.	635	231	813	428	446	673	
Maryland	2,119	424	407	17	1,696	1,320	35	321	566	71	328	153	223	4,694	
New Jersey	2,257	448	430	18	1,808	1,357	3	408	374	169	403	181	270	7,736	
New York	2,700	879	655	224	1,821	1,481	†	320	771	112	277	124	216	17,950	
Pennsylvania	1,735	419	414	5	1,316	1,049	12	339	254	97	346	121	146	12,040	
Great Lakes	1,826	422	400	22	1,403	1,088	17	353	370	104	245	169	147	42,298	
Illinois	1,624	368	361	7	1,256	1,009	20	335	301	92	262	94	153	11,658	
Indiana	1,761	378	363	15	1,384	1,055	1	461	348	50	195	221	108	5,593	
Michigan	2,079	511	456	55	1,568	1,200	36	337	409	201	217	206	162	9,273	
Ohio	1,711	405	387	18	1,306	992	1	314	349	67	260	175	140	10,907	
Wisconsin	2,157	475	463	12	1,682	1,317	28	388	529	92	279	203	162	4,867	
Plains	1,833	422	409	13	1,411	1,082	3	349	380	72	279	196	132	17,851	
Iowa	1,942	455	432	24	1,486	1,112	n.t.	328	413	71	300	244	130	2,840	
Kansas	1,609	356	350	5	1,253	993	12	321	336	79	246	179	81	2,513	
Minnesota	2,357	502	479	24	1,855	1,470	2	408	574	112	374	229	155	4,353	
Missouri	1,441	317	315	2	1,124	908	2	342	327	47	189	115	101	5,159	
Nebraska	1,662	396	385	11	1,266	900	3	305	294	50	249	205	161	1,611	
North Dakota	2,385	694	664	31	1,691	1,007	2	336	160	64	446	481	202	660	
South Dakota	1,702	606	597	9	1,096	655	n.t.	327	n.t.	37	291	162	279	715	
Southeast	1,677	403	391	12	1,274	988	14	371	246	73	285	146	139	59,339	
Alabama	1,680	441	429	13	1,239	889	21	239	258	52	319	213	136	4,118	
Arkansas	1,567	429	427	2	1,139	903	3	331	283	46	239	127	108	2,406	
Florida	1,522	286	280	6	1,236	983	21	603	n.t.	57	302	75	179	12,671	
Georgia	1,576	420	415	5	1,156	986	4	315	424	82	162	111	58	6,436	
Kentucky	1,852	462	459	3	1,390	1,083	76	280	298	83	346	173	134	3,727	
Louisiana	1,912	481	478	4	1,431	906	6	298	154	79	368	184	341	4,382	

Table 88 (cont.)
State General Revenue, Per Capita, FY 1989
 (current dollars)

Region and State	Total	Intergovernmental			Own-Source								Exhibit: 7/1/89 Population (thousands)	
		from			Taxes									
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges		All Other ²
Southeast (cont.)														
Mississippi	\$1,611	\$505	\$496	\$9	\$1,106	\$882	\$7	\$397	\$153	\$54	\$270	\$140	\$84	2,621
North Carolina	1,759	413	380	32	1,346	1,122	13	259	461	120	268	138	87	6,571
South Carolina	1,800	439	418	20	1,361	1,058	2	384	355	63	254	193	110	3,512
Tennessee	1,510	461	455	7	1,048	823	n.t.	453	19	75	276	148	77	4,940
Virginia	1,837	365	338	27	1,472	1,086	5	211	509	57	303	233	153	6,098
West Virginia	1,798	448	445	3	1,349	1,030	1	312	252	111	355	155	165	1,857
Southwest	1,581	360	349	11	1,222	919	8	410	87	15	399	130	174	25,299
Arizona	1,748	335	291	45	1,412	1,142	54	518	257	56	257	122	148	3,556
New Mexico	2,572	520	495	26	2,052	1,237	†	524	229	50	434	225	589	1,528
Oklahoma	1,814	456	446	9	1,358	1,027	n.t.	241	289	35	462	203	127	3,224
Texas	1,413	332	330	2	1,081	822	n.t.	409	n.t.	n.t.	414	109	150	16,991
Rocky Mountain	1,863	514	500	15	1,349	925	17	252	331	53	272	202	222	7,319
Colorado	1,636	388	381	7	1,249	875	3	226	384	52	211	223	151	3,317
Idaho	1,755	482	465	17	1,273	997	†	342	342	71	243	130	146	1,014
Montana	2,018	666	648	18	1,353	903	45	n.t.	329	70	459	132	317	806
Utah	1,871	554	536	18	1,317	906	†	347	317	52	190	259	152	1,707
Wyoming	3,385	1,068	1,023	45	2,317	1,225	169	321	n.t.	n.t.	735	121	970	475
Far West⁴	2,175	500	486	14	1,675	1,368	80	459	465	138	226	142	164	37,755
California	2,218	508	494	15	1,709	1,418	69	438	544	174	193	135	156	29,063
Nevada	1,761	311	302	9	1,450	1,206	14	629	n.t.	n.t.	563	97	147	1,111
Oregon	1,930	540	526	14	1,390	917	†	n.t.	612	56	249	184	289	2,820
Washington	2,155	471	459	12	1,684	1,367	211	822	n.t.	n.t.	334	171	146	4,761
Alaska	8,379	1,152	1,143	10	7,227	2,675	170	n.t.	1	872	1,632	510	4,042	527
Hawaii	3,138	458	453	5	2,681	1,994	n.t.	922	691	79	302	446	241	1,112

n.t. — no tax

- represents zero

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ 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 Table 68, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 89
State General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental			Own-Source									Exhibit: Personal Income CY 1988
		Total	from		Total	Total	Property	Taxes			Current Charges	All Other ²		
			Federal	Local				General Sales	Individual Income	Corporation Income			Other ¹	
United States³	11.9%	2.9%	2.7%	0.2%	9.0%	7.0%	0.1%	2.3%	2.2%	0.6%	1.8%	1.0%	1.1%	\$4,044,818
New England	11.6	2.7	2.5	0.2	9.0	6.8	<	2.0	2.3	0.9	1.6	0.9	1.3	263,583
Connecticut	10.5	2.2	2.1	0.1	8.3	6.4	<	2.7	0.6	1.1	2.0	0.6	1.3	75,255
Maine	15.1	3.7	3.7	<	11.5	8.7	0.2	2.8	3.1	0.5	2.1	1.0	1.8	18,322
Massachusetts	11.9	2.6	2.4	0.2	9.3	7.3	<	1.7	3.5	1.0	1.2	0.8	1.2	123,447
New Hampshire	7.1	1.9	1.7	0.2	5.2	2.9	<	n.t.	0.2	0.7	2.0	1.0	1.3	21,103
Rhode Island	14.1	3.9	3.6	0.3	10.1	6.9	0.1	2.3	2.5	0.5	1.5	1.2	2.1	16,876
Vermont	15.7	4.5	4.4	0.1	11.3	7.4	<	1.5	2.5	0.4	2.9	1.9	1.9	8,580
Mideast	11.9	3.2	2.7	0.5	8.7	6.9	<	1.7	2.8	0.6	1.7	0.7	1.1	816,603
Delaware	17.5	2.7	2.7	<	14.8	9.8	n.t.	n.t.	3.7	1.3	4.7	2.5	2.6	11,587
Maryland	11.0	2.2	2.1	0.1	8.8	6.8	0.2	1.7	2.9	0.4	1.7	0.8	1.2	90,633
New Jersey	10.2	2.0	1.9	0.1	8.1	6.1	<	1.8	1.7	0.8	1.8	0.8	1.2	171,763
New York	13.9	4.5	3.4	1.2	9.4	7.6	<	1.7	4.0	0.6	1.4	0.6	1.1	347,942
Pennsylvania	10.7	2.6	2.6	<	8.1	6.5	0.1	2.1	1.6	0.6	2.1	0.7	0.9	194,678
Great Lakes	11.3	2.6	2.5	0.1	8.7	6.7	0.1	2.2	2.3	0.6	1.5	1.0	0.9	682,067
Illinois	9.2	2.1	2.1	<	7.2	5.7	0.1	1.9	1.7	0.5	1.5	0.5	0.9	204,693
Indiana	12.0	2.6	2.5	0.1	9.4	7.2	<	3.1	2.4	0.3	1.3	1.5	0.7	82,239
Michigan	12.7	3.1	2.8	0.3	9.6	7.3	0.2	2.1	2.5	1.2	1.3	1.3	1.0	151,995
Ohio	11.1	2.6	2.5	0.1	8.5	6.4	<	2.0	2.3	0.4	1.7	1.1	0.9	168,343
Wisconsin	14.0	3.1	3.0	0.1	10.9	8.6	0.2	2.5	3.4	0.6	1.8	1.3	1.1	74,797
Plains	12.0	2.8	2.7	0.1	9.3	7.1	<	2.3	2.5	0.5	1.8	1.3	0.9	271,663
Iowa	13.4	3.2	3.0	0.2	10.3	7.7	n.t.	2.3	2.9	0.5	2.1	1.7	0.9	41,018
Kansas	10.3	2.3	2.2	<	8.0	6.4	0.1	2.1	2.2	0.5	1.6	1.1	0.5	39,178
Minnesota	14.4	3.1	2.9	0.1	11.4	9.0	<	2.5	3.5	0.7	2.3	1.4	1.0	71,014
Missouri	9.4	2.1	2.0	<	7.3	5.9	<	2.2	2.1	0.3	1.2	0.7	0.7	79,476
Nebraska	11.4	2.7	2.6	0.1	8.7	6.2	<	2.1	2.0	0.3	1.7	1.4	1.1	23,564
North Dakota	18.9	5.5	5.3	0.2	13.4	8.0	<	2.7	1.3	0.5	3.5	3.8	1.6	8,329
South Dakota	13.4	4.8	4.7	0.1	8.6	5.2	n.t.	2.6	n.t.	0.3	2.3	1.3	2.2	9,084
Southeast	11.7	2.8	2.7	0.1	8.9	6.9	0.1	2.6	1.7	0.5	2.0	1.0	1.0	848,796
Alabama	13.1	3.4	3.3	0.1	9.7	6.9	0.2	1.9	2.0	0.4	2.5	1.7	1.1	52,772
Arkansas	12.9	3.5	3.5	<	9.4	7.4	<	2.7	2.3	0.4	2.0	1.0	0.9	29,195
Florida	9.4	1.8	1.7	<	7.7	6.1	0.1	3.7	n.t.	0.4	1.9	0.5	1.1	204,479
Georgia	10.5	2.8	2.8	<	7.7	6.6	<	2.1	2.8	0.5	1.1	0.7	0.4	96,823
Kentucky	14.4	3.6	3.6	<	10.8	8.4	0.6	2.2	2.3	0.6	2.7	1.3	1.0	47,934
Louisiana	15.5	3.9	3.9	<	11.6	7.3	0.1	2.4	1.3	0.6	3.0	1.5	2.8	54,006

Table 89 (cont.)
State General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental from			Own-Source Taxes								Current Charges	All Other ²	Exhibit: Personal Income CY 1988
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹					
Southeast (cont.)															
Mississippi	14.5%	4.6%	4.5%	0.1%	10.0%	8.0%	0.1%	3.6%	1.4%	0.5%	2.4%	1.3%	0.8%	\$29,073	
North Carolina	12.4	2.9	2.7	0.2	9.5	7.9	0.1	1.8	3.3	0.8	1.9	1.0	0.6	92,886	
South Carolina	14.1	3.4	3.3	0.2	10.6	8.3	<	3.0	2.8	0.5	2.0	1.5	0.9	44,924	
Tennessee	10.9	3.3	3.3	<	7.6	6.0	n.t.	3.3	0.1	0.5	2.0	1.1	0.6	68,203	
Virginia	10.5	2.1	1.9	0.2	8.4	6.2	<	1.2	2.9	0.3	1.7	1.3	0.9	106,619	
West Virginia	15.3	3.8	3.8	<	11.5	8.7	<	2.6	2.1	0.9	3.0	1.3	1.4	21,882	
Southwest															
Arizona	11.1	2.5	2.5	0.1	8.6	6.5	0.1	2.9	0.6	0.1	2.8	0.9	1.2	359,843	
Arizona	11.9	2.3	2.0	0.3	9.6	7.8	0.4	3.5	1.7	0.4	1.7	0.8	1.0	52,370	
New Mexico	20.9	4.2	4.0	0.2	16.7	10.1	<	4.3	1.9	0.4	3.5	1.8	4.8	18,789	
Oklahoma	13.6	3.4	3.3	0.1	10.2	7.7	n.t.	1.8	2.2	0.3	3.5	1.5	1.0	43,032	
Texas	9.8	2.3	2.3	<	7.5	5.7	n.t.	2.8	n.t.	n.t.	2.9	0.8	1.0	245,652	
Rocky Mountain															
Colorado	13.0	3.6	3.5	0.1	9.4	6.5	0.1	1.8	2.3	0.4	1.9	1.4	1.6	104,688	
Colorado	10.0	2.4	2.3	<	7.6	5.4	<	1.4	2.3	0.3	1.3	1.4	0.9	54,231	
Idaho	14.0	3.8	3.7	0.1	10.1	7.9	<	2.7	2.7	0.6	1.9	1.0	1.2	12,750	
Montana	15.6	5.1	5.0	0.1	10.5	7.0	0.4	n.t.	2.5	0.5	3.5	1.0	2.5	10,427	
Utah	15.4	4.6	4.4	0.1	10.9	7.5	<	2.9	2.6	0.4	1.6	2.1	1.3	20,688	
Wyoming	24.4	7.7	7.4	0.3	16.7	8.8	1.2	2.3	n.t.	n.t.	5.3	0.9	7.0	6,592	
Far West⁴															
California	12.3	2.8	2.7	0.1	9.4	7.7	0.5	2.6	2.6	0.8	1.3	0.8	0.9	669,153	
California	12.1	2.8	2.7	0.1	9.3	7.7	0.4	2.4	3.0	0.9	1.1	0.7	0.8	533,116	
Nevada	10.5	1.9	1.8	0.1	8.7	7.2	0.1	3.8	n.t.	n.t.	3.4	0.6	0.9	18,563	
Oregon	13.2	3.7	3.6	0.1	9.5	6.3	<	n.t.	4.2	0.4	1.7	1.3	2.0	41,175	
Washington	13.4	2.9	2.9	0.1	10.5	8.5	1.3	5.1	n.t.	n.t.	2.1	1.1	0.9	76,299	
Alaska	44.1	6.1	6.0	0.1	38.0	14.1	0.9	n.t.	<	4.6	8.6	2.7	21.3	10,010	
Hawaii	19.0	2.8	2.7	<	16.2	12.0	n.t.	5.6	4.2	0.5	1.8	2.7	1.5	18,412	

n.t.—no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ 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 Table 68, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 90
A Comparison of State Lottery Revenues, Fiscal Years 1980-89
(millions, unless otherwise indicated)

State	Started	Where the Revenues Go	Gross Revenue									
			1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
United States			\$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
Arizona	7/81	Transportation	-	-	114.1	74.9	59.3	72.9	113.6	133.5	162.3	236.9
California	10/85	Education	-	-	-	-	-	-	1,675.7	1,329.0	2,001.2	2,493.5
Colorado	1/83	Parks and Recreation, and Capital Construction	-	-	-	128.7	110.5	98.9	102.4	106.5	96.4	74.2
Connecticut	2/72	General Fund	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	487.2	469.9
Delaware	10/75	General Fund	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	51.3	59.4
Florida	1/88	Education	-	-	-	-	-	-	-	-	621.3	1,721.8
Illinois	7/74	Education	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
Iowa	8/85	Economic Development	-	-	-	-	-	-	77.2	88.6	116.9	156.0
Kansas	11/87	Economic Development	-	-	-	-	-	-	-	-	62.2	64.6
Kentucky	4/89	Education	-	-	-	-	-	-	-	-	-	118.2
Maine	6/74	General Fund	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	77.0	89.6
Maryland	5/73	General Fund	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	770.0	709.6
Massachusetts	3/72	Local Government	192.5	184.8	210.0	261.9	331.0	648.5	910.9	1,069.9	1,187.2	1,295.0
Michigan	11/72	Education	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	1,118.2	1,078.0
Missouri	1/86	General Fund	-	-	-	-	-	-	196.5	164.4	139.1	188.1
Montana	6/87	Local Schools	-	-	-	-	-	-	-	-	20.6	11.0
New Hampshire	3/64	Education	9.0	11.2	11.2	14.5	17.1	15.1	33.8	58.6	74.3	85.6
New Jersey	1/70	Education, Institutions	331.9	396.2	480.8	654.3	800.8	874.3	937.1	1,057.4	1,111.1	1,179.3
New York	6/67	Education	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
Ohio	8/74	Education	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	1,295.7	1,326.0
Oregon	4/85	Economic Development	-	-	-	-	-	-	83.1	95.5	152.3	147.8
Pennsylvania	3/72	Senior Citizen Programs	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
Rhode Island	5/74	General Fund	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	54.9	54.5
South Dakota	9/87	General Fund	-	-	-	-	-	-	-	-	24.8	19.8
Vermont	2/78	General Fund	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	33.3	37.4
Virginia	6/88	General Fund, Capital Improvements	-	-	-	-	-	-	-	-	-	388.5
Washington	11/82	General Fund	-	-	-	166.8	171.7	158.6	181.5	193.9	215.0	255.4
West Virginia	1/86	General Fund	-	-	-	-	-	-	53.0	66.6	53.4	56.1
Wisconsin	6/88	Property Tax Relief	-	-	-	-	-	-	-	-	-	230.4
District of Columbia ¹	8/82	General Fund	-	-	-	50.7	80.5	105.5	112.3	112.3	116.4	135.4

Table 90 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-89
(millions, unless otherwise indicated)

State	Annual Percentage Increase in Gross Revenue									
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
United States		28.7%	30.2%	34.8%	31.0%	29.6%	36.8%	3.7%	21.4%	23.1%
Arizona	-	-	-	-34.4	-20.8	22.9	55.8	17.5	21.6	46.0
California	-	-	-	-	-	-	-	-20.7	50.6	24.6
Colorado	-	-	-	-	-14.1	-10.5	3.5	4.0	-9.5	-23.1
Connecticut	9.2	12.6	11.5	35.2	35.4	24.7	14.1	5.0	-3.6	-
Delaware	20.1	23.0	17.4	9.8	17.2	6.2	12.2	21.3	15.8	-
Florida	-	-	-	-	-	-	-	-	-	177.1
Illinois	117.0	57.2	48.6	79.1	35.9	6.8	1.8	-0.2	17.3	-
Iowa	-	-	-	-	-	-	-	14.8	31.9	33.4
Kansas	-	-	-	-	-	-	-	-	-	3.8
Kentucky	-	-	-	-	-	-	-	-	-	-
Maine	-5.0	70.2	35.1	22.1	-11.3	154.9	50.0	41.8	16.4	-
Maryland	-1.6	18.5	2.3	16.1	26.8	5.5	4.7	6.7	-7.8	-
Massachusetts	-4.0	13.6	24.7	26.4	95.9	40.5	17.5	11.0	9.1	-
Michigan	-5.0	4.2	6.1	6.1	51.7	12.8	0.6	19.3	-3.6	-
Missouri	-	-	-	-	-	-	-	-16.3	-15.4	35.2
Montana	-	-	-	-	-	-	-	-	-	-46.7
New Hampshire	24.4	0.0	29.5	17.9	-11.7	123.8	73.4	26.8	15.2	-
New Jersey	19.4	21.4	36.1	22.4	9.2	7.2	12.8	5.1	6.1	-
New York	20.0	76.3	49.5	37.9	46.5	3.1	10.4	7.6	18.2	-
Ohio	389.9	23.2	9.4	51.4	41.2	10.0	13.6	28.4	2.3	-
Oregon	-	-	-	-	-	-	-	14.9	59.5	-3.0
Pennsylvania	102.2	33.1	57.5	39.7	4.8	2.2	1.2	7.6	8.9	-
Rhode Island	-6.6	8.3	13.9	21.0	-1.3	8.7	2.8	6.8	-0.7	-
South Dakota	-	-	-	-	-	-	-	-	-	-20.3
Vermont	-20.7	52.2	8.6	18.4	8.9	140.8	103.4	38.7	12.3	-
Virginia	-	-	-	-	-	-	-	-	-	-
Washington	-	-	-	2.9	-7.6	14.4	6.8	10.9	18.8	-
West Virginia	-	-	-	-	-	-	25.7	-19.8	5.0	-
Wisconsin	-	-	-	-	-	-	-	-	-	-
District of Columbia ¹	-	-	-	-	58.8	31.1	6.4	0.0	3.7	16.3

State	Net Proceeds									
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
United States	\$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
Arizona	-	-	45.9	23.1	20.0	22.8	42.2	51.5	66.2	97.1
California	-	-	-	-	-	-	685.6	565.4	799.1	1,009.7
Colorado	-	-	-	47.0	37.7	28.9	26.1	34.1	35.5	17.1
Connecticut	60.8	55.5	62.5	73.8	97.0	128.0	165.6	187.2	195.7	193.7
Delaware	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8	19.4	23.8
Florida	-	-	-	-	-	-	-	-	200.7	716.6
Illinois	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6	485.6	587.3
Iowa	-	-	-	-	-	-	26.3	27.5	35.5	44.5
Kansas	-	-	-	-	-	-	-	-	19.6	14.9
Kentucky	-	-	-	-	-	-	-	-	-	45.7
Maine	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5	30.0	30.0
Maryland	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2	346.2	334.9
Massachusetts	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0	394.9	420.8
Michigan	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3	471.0	456.8
Missouri	-	-	-	-	-	-	80.0	61.4	53.5	65.4
Montana	-	-	-	-	-	-	-	-	7.6	3.0
New Hampshire	3.7	3.9	3.9	5.7	5.5	4.2	10.2	20.7	25.7	29.2
New Jersey	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3	499.4	528.6
New York	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1	640.7	752.2
Ohio	35.7	112.2	150.5	146.5	244.6	336.4	380.9	371.2	532.9	561.1
Oregon	-	-	-	-	-	-	21.3	26.8	47.1	43.3
Pennsylvania	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8	568.4	625.3
Rhode Island	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9	20.5	22.0
South Dakota	-	-	-	-	-	-	-	-	8.7	7.0
Vermont	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6	9.0	10.4
Virginia	-	-	-	-	-	-	-	-	-	141.0
Washington	-	-	-	69.7	60.7	47.1	65.0	79.2	82.3	105.7
West Virginia	-	-	-	-	-	-	22.1	27.0	15.1	19.0
Wisconsin	-	-	-	-	-	-	-	-	-	97.5
District of Columbia ¹	-	-	-	12.6	26.8	36.1	41.4	41.4	44.2	55.7

Table 90 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-89
(millions, unless otherwise indicated)

State	Net Proceeds as a Percentage of Total State Own-Source General Revenue									
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
United States	0.6%	0.6%	0.7%	0.9%	1.1%	1.3%	1.6%	1.5%	1.7%	1.9%
Arizona	-	-	1.9	0.9	0.6	0.6	1.1	1.2	1.4	1.9
California	-	-	-	-	-	-	1.8	1.3	1.8	2.0
Colorado	-	-	-	1.9	1.3	0.9	0.8	0.9	0.9	0.4
Connecticut	2.6	2.1	2.1	2.2	2.4	2.8	3.2	3.3	3.4	3.1
Delaware	0.9	1.0	1.0	1.1	1.2	1.1	1.2	1.1	1.3	1.4
Florida	-	-	-	-	-	-	-	-	1.5	4.6
Illinois	0.4	1.0	1.6	2.4	3.5	4.5	4.5	4.1	3.5	4.0
Iowa	-	-	-	-	-	-	0.8	0.8	0.9	1.1
Kansas	-	-	-	-	-	-	-	-	0.6	0.5
Kentucky	-	-	-	-	-	-	-	-	-	0.9
Maine	0.1	0.1	0.3	0.4	0.4	0.3	1.0	1.2	1.5	1.4
Maryland	5.1	4.4	4.9	4.3	4.2	4.7	5.3	5.1	4.7	4.2
Massachusetts	2.0	1.3	1.2	1.3	1.5	3.0	3.3	3.5	3.7	3.6
Michigan	3.2	2.5	2.4	2.4	2.1	3.2	3.3	3.0	3.4	3.1
Missouri	-	-	-	-	-	-	1.7	1.2	1.0	1.1
Montana	-	-	-	-	-	-	-	-	0.7	0.3
New Hampshire	0.9	0.9	0.7	1.0	0.8	0.6	1.2	2.0	2.5	2.7
New Jersey	2.7	2.9	3.0	3.7	3.8	3.7	3.6	3.6	3.8	3.8
New York	0.6	0.6	1.0	1.4	1.7	2.3	2.1	2.1	2.0	2.3
Ohio	0.6	1.7	2.0	1.7	2.4	3.0	3.2	2.9	4.1	3.9
Oregon	-	-	-	-	-	-	0.7	0.8	1.4	1.1
Pennsylvania	1.9	1.9	2.4	3.5	4.4	4.6	4.1	4.0	3.9	3.9
Rhode Island	2.0	1.3	1.2	1.2	1.4	1.3	1.4	1.3	1.2	1.3
South Dakota	-	-	-	-	-	-	-	-	1.1	0.9
Vermont	0.1	0.1	0.2	0.2	0.2	0.1	0.4	0.8	1.0	1.1
Virginia	-	-	-	-	-	-	-	-	-	1.6
Washington	-	-	-	1.4	1.1	0.9	1.0	1.2	1.2	1.3
West Virginia	-	-	-	-	-	-	1.0	1.2	0.7	0.8
Wisconsin	-	-	-	-	-	-	-	-	-	1.2
District of Columbia ¹	-	-	-	0.8	1.6	1.9	2.0	1.8	1.8	2.0

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in [year]*, and unpublished information compiled by the National Conference of State Legislatures.

Table 91
Local General Revenues, FY 1989
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		from		State	Taxes				Current Charges	All Other ²			
		Total	Federal		Total	Property	General Sales	Individual Income			Corporation Income	Other ¹	
United States	\$468,549.0	\$175,240.5	\$17,588.5	\$157,652.1	\$293,308.5	\$184,478.3	\$137,107.5	\$19,183.3	\$8,988.1	\$2,060.3	\$17,139.2	\$66,023.7	\$42,806.6
New England	22,044.2	8,209.5	924.6	7,285.0	13,834.7	10,947.4	10,729.1	n.t.	n.t.	n.t.	218.3	2,009.8	877.6
Connecticut	5,807.0	1,807.4	201.3	1,606.2	3,999.6	3,302.2	3,249.0	n.t.	n.t.	n.t.	53.2	443.0	254.3
Maine	1,654.1	604.9	61.7	543.2	1,049.2	794.7	785.4	n.t.	n.t.	n.t.	9.3	182.1	72.4
Massachusetts	10,914.0	4,866.7	525.2	4,341.5	6,047.3	4,526.5	4,394.1	n.t.	n.t.	n.t.	132.4	1,114.6	406.2
New Hampshire	1,639.9	256.9	57.8	199.1	1,383.0	1,169.8	1,160.8	n.t.	n.t.	n.t.	9.0	144.0	69.2
Rhode Island	1,279.7	421.2	47.5	373.7	858.5	738.0	726.5	n.t.	n.t.	n.t.	11.5	77.3	43.2
Vermont	749.4	252.3	31.0	221.3	497.1	416.1	413.2	n.t.	n.t.	n.t.	2.9	48.7	32.3
Mideast	107,927.5	38,399.6	4,872.8	33,526.7	69,528.0	51,409.0	33,606.9	5,230.1	6,127.7	2,060.3	4,384.0	10,939.4	7,179.5
Delaware	892.4	435.7	61.3	374.4	456.7	223.6	186.0	n.t.	22.6	n.t.	14.9	145.9	87.3
District of Columbia	4,196.2	1,459.7 ³	1,459.7	-	2,736.4	2,243.1	710.8	428.8	603.5	156.4	343.7	229.1	264.2
Maryland	8,305.9	2,648.1	442.4	2,205.7	5,657.9	4,177.3	2,401.4	n.t.	1,227.8	n.t.	548.2	819.3	661.2
New Jersey	16,317.6	5,614.7	372.8	5,241.9	10,702.9	8,315.3	8,143.2	n.t.	n.t.	n.t.	172.1	1,413.9	973.8
New York	58,451.1	20,827.8	1,642.9	19,184.9	37,623.3	28,201.3	16,684.4	4,801.4	2,481.2	1,903.9	2,330.4	6,254.5	3,167.5
Pennsylvania	19,764.3	7,413.5	893.7	6,519.8	12,350.8	8,248.5	5,481.2	n.t.	1,792.6	n.t.	974.7	2,076.8	2,025.5
Great Lakes	72,748.9	26,498.0	2,617.7	23,880.3	46,250.8	31,388.8	25,367.9	1,996.2	2,309.5	n.t.	1,715.3	9,208.1	5,653.9
Illinois	19,737.8	6,036.6	889.9	5,146.7	13,701.2	10,033.9	7,434.4	1,474.8	0.6	n.t.	1,124.1	2,283.0	1,384.3
Indiana	8,831.8	3,573.6	281.4	3,292.2	5,258.2	2,961.0	2,683.1	n.t.	213.2	n.t.	64.7	1,347.1	950.1
Michigan	16,873.5	5,913.2	479.5	5,433.7	10,960.3	7,339.7	6,753.8	n.t.	400.5	n.t.	185.4	2,244.8	1,375.8
Ohio	17,972.7	6,794.4	745.4	6,048.9	11,178.3	7,650.9	5,180.1	503.7	1,695.1	n.t.	272.1	2,169.0	1,358.4
Wisconsin	9,333.0	4,180.3	221.5	3,958.8	5,152.7	3,403.2	3,316.6	17.7	n.t.	n.t.	69.0	1,164.2	585.2
Plains	30,431.0	10,682.8	1,117.3	9,565.5	19,748.2	11,549.5	9,579.9	998.3	199.6	n.t.	771.7	4,723.4	3,475.3
Iowa	4,808.7	1,807.8	175.9	1,631.8	3,000.9	1,827.9	1,772.5	15.4	<	n.t.	40.0	786.5	386.4
Kansas	4,158.9	1,123.0	59.0	1,064.0	3,035.9	1,819.5	1,519.8	196.9	n.t.	n.t.	102.7	585.6	630.8
Minnesota	10,257.1	4,323.3	398.0	3,925.4	5,933.8	3,009.7	2,860.1	14.2	n.t.	n.t.	135.4	1,433.8	1,490.3
Missouri	6,723.1	2,180.3	288.5	1,891.8	4,542.8	2,847.4	1,628.9	608.5	199.6	n.t.	410.5	1,164.4	531.0
Nebraska	2,669.9	606.6	100.4	506.2	2,063.3	1,259.0	1,120.0	84.6	n.t.	n.t.	54.4	574.6	229.8
North Dakota	945.5	409.0	50.1	358.9	536.5	308.0	289.8	9.4	n.t.	n.t.	8.8	90.2	138.3
South Dakota	867.8	232.8	45.5	187.3	635.0	478.1	388.9	69.3	<	n.t.	19.9	88.3	68.7
Southeast	90,728.4	33,632.4	3,078.5	30,554.0	57,095.9	30,610.5	21,326.4	4,460.6	351.2	n.t.	4,472.3	16,580.8	9,904.7
Alabama	5,117.2	2,114.9	197.2	1,917.7	3,002.3	1,438.8	523.4	549.7	50.1	n.t.	315.6	1,168.4	395.0
Arkansas	2,417.9	1,095.0	79.6	1,015.4	1,322.9	693.8	500.5	124.4	n.t.	n.t.	68.8	405.1	224.0
Florida	24,300.6	7,877.7	664.1	7,213.6	16,422.9	8,277.2	6,694.3	12.8	n.t.	n.t.	1,570.1	4,538.7	3,607.0
Georgia	11,654.8	3,830.2	367.5	3,462.7	7,824.6	4,143.1	2,832.5	798.4	n.t.	n.t.	512.2	2,660.9	1,020.6
Kentucky	4,386.0	1,823.8	164.2	1,659.6	2,562.2	1,136.5	568.5	<	301.1	n.t.	266.9	592.6	833.2
Louisiana	6,245.1	2,265.9	224.6	2,041.3	3,979.2	2,250.4	1,030.0	1,023.6	n.t.	n.t.	196.8	1,038.4	690.4

Table 91 (cont.)
Local General Revenues, FY 1989
(millions of current dollars)

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
Southeast (cont.)													
Mississippi	\$3,703.0	\$1,658.3	\$158.0	\$1,500.3	\$2,044.7	\$792.3	\$744.5	\$0.3	n.t.	n.t.	\$47.5	\$956.4	\$296.0
North Carolina	10,000.7	4,730.1	342.3	4,387.8	5,270.6	2,961.3	2,025.7	823.1	n.t.	n.t.	112.6	1,367.2	942.2
South Carolina	4,408.5	1,756.9	174.4	1,582.5	2,651.6	1,345.0	1,231.6	n.t.	n.t.	n.t.	113.4	936.6	370.0
Tennessee	6,614.9	2,151.3	316.5	1,834.8	4,463.6	2,422.6	1,464.3	683.3	n.t.	n.t.	275.0	1,417.6	623.5
Virginia	9,879.2	3,418.3	340.2	3,078.0	6,460.9	4,602.5	3,272.2	445.0	n.t.	n.t.	885.2	1,197.9	660.5
West Virginia	2,000.5	910.1	49.8	860.2	1,090.5	547.1	438.8	n.t.	n.t.	n.t.	108.3	301.1	242.3
Southwest													
Arizona	41,693.4	13,319.0	1,430.7	11,888.3	28,374.3	16,993.6	13,489.0	2,429.6	n.t.	n.t.	1,075.1	6,191.4	5,189.3
Arizona	7,045.0	2,825.3	344.6	2,480.7	4,219.8	2,482.9	1,942.1	393.9	n.t.	n.t.	147.0	740.7	996.1
New Mexico	2,374.1	1,336.3	136.4	1,199.9	1,037.8	482.2	274.0	160.0	n.t.	n.t.	48.2	259.1	296.5
Oklahoma	4,196.8	1,557.8	163.4	1,394.5	2,639.0	1,439.2	862.3	496.0	n.t.	n.t.	81.0	782.2	417.5
Texas	28,077.4	7,599.6	786.3	6,813.3	20,477.8	12,589.3	10,410.6	1,379.8	n.t.	n.t.	799.0	4,409.3	3,479.2
Rocky Mountain													
Colorado	13,030.5	4,487.4	474.1	4,013.3	8,543.1	5,260.4	4,049.4	936.7	\$0.1	n.t.	274.3	1,861.5	1,421.2
Colorado	6,573.9	1,905.2	176.2	1,729.0	4,668.7	3,035.8	2,098.3	770.8	0.1	n.t.	166.6	922.3	710.6
Idaho	1,326.1	571.8	52.4	519.4	754.3	404.8	391.0	<	n.t.	n.t.	13.9	274.7	74.8
Montana	1,308.1	486.9	90.8	396.1	821.1	528.9	510.8	n.t.	n.t.	n.t.	18.1	134.9	157.3
Utah	2,497.0	970.1	117.2	852.9	1,526.9	915.3	716.1	132.5	n.t.	n.t.	66.7	276.9	334.7
Wyoming	1,325.5	553.5	37.6	515.9	772.0	375.6	333.1	33.4	n.t.	n.t.	9.0	252.7	143.7
Far West⁴													
California	87,000.4	38,908.3	2,904.5	36,003.8	48,092.1	25,191.9	18,013.5	3,063.7	n.t.	n.t.	4,114.8	14,150.1	8,750.0
California	70,540.9	32,485.9	2,023.7	30,462.2	38,054.9	19,451.8	13,784.9	2,540.5	n.t.	n.t.	3,126.4	11,282.1	7,321.0
Nevada	2,315.0	953.5	79.9	873.5	1,361.5	651.3	413.2	7.2	n.t.	n.t.	230.8	446.7	263.5
Oregon	5,343.0	1,658.2	375.4	1,282.8	3,684.7	2,507.2	2,240.6	n.t.	n.t.	n.t.	266.7	751.4	426.1
Washington	8,801.6	3,810.6	425.4	3,385.2	4,990.9	2,581.6	1,574.8	516.0	n.t.	n.t.	490.9	1,669.9	739.3
Alaska	2,164.3	937.6	78.3	859.3	1,226.6	657.2	572.7	68.1	n.t.	n.t.	16.3	288.0	281.5
Hawaii	780.6	165.9	90.1	75.7	614.7	469.9	372.6	n.t.	n.t.	n.t.	97.3	71.2	73.6

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$538 million. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 92
Local General Revenue, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
United States	\$468,549.0	37.4%	3.8%	33.6%	62.6%	39.4%	29.3%	4.1%	1.9%	0.4%	3.7%	14.1%	9.1%
New England	22,044.2	37.2	4.2	33.0	62.8	49.7	48.7	n.t.	n.t.	n.t.	1.0	9.1	4.0
Connecticut	5,807.0	31.1	3.5	27.7	68.9	56.9	55.9	n.t.	n.t.	n.t.	0.9	7.6	4.4
Maine	1,654.1	36.6	3.7	32.8	63.4	48.0	47.5	n.t.	n.t.	n.t.	0.6	11.0	4.4
Massachusetts	10,914.0	44.6	4.8	39.8	55.4	41.5	40.3	n.t.	n.t.	n.t.	1.2	10.2	3.7
New Hampshire	1,639.9	15.7	3.5	12.1	84.3	71.3	70.8	n.t.	n.t.	n.t.	0.5	8.8	4.2
Rhode Island	1,279.7	32.9	3.7	29.2	67.1	57.7	56.8	n.t.	n.t.	n.t.	0.9	6.0	3.4
Vermont	749.4	33.7	4.1	29.5	66.3	55.5	55.1	n.t.	n.t.	n.t.	0.4	6.5	4.3
Mideast	107,927.5	35.6	4.5	31.1	64.4	47.6	31.1	4.8	5.7	1.9	4.1	10.1	6.7
Delaware	892.4	48.8	6.9	42.0	51.2	25.1	20.8	n.t.	2.5	n.t.	1.7	16.3	9.8
District of Columbia	4,196.2	34.8 ³	34.8	0.0	65.2	53.5	16.9	10.2	14.4	3.7	8.2	5.5	6.3
Maryland	8,305.9	31.9	5.3	26.6	68.1	50.3	28.9	n.t.	14.8	n.t.	6.6	9.9	8.0
New Jersey	16,317.6	34.4	2.3	32.1	65.6	51.0	49.9	n.t.	n.t.	n.t.	1.1	8.7	6.0
New York	58,451.1	35.6	2.8	32.8	64.4	48.2	28.5	8.2	4.2	3.3	4.0	10.7	5.4
Pennsylvania	19,764.3	37.5	4.5	33.0	62.5	41.7	27.7	n.t.	9.1	n.t.	4.9	10.5	10.2
Great Lakes	72,748.9	36.4	3.6	32.8	63.6	43.1	34.9	2.7	3.2	n.t.	2.4	12.7	7.8
Illinois	19,737.8	30.6	4.5	26.1	69.4	50.8	37.7	7.5	<	n.t.	5.7	11.6	7.0
Indiana	8,831.8	40.5	3.2	37.3	59.5	33.5	30.4	n.t.	2.4	n.t.	0.7	15.3	10.8
Michigan	16,873.5	35.0	2.8	32.2	65.0	43.5	40.0	n.t.	2.4	n.t.	1.1	13.3	8.2
Ohio	17,972.7	37.8	4.1	33.7	62.2	42.6	28.8	2.8	9.4	n.t.	1.5	12.1	7.6
Wisconsin	9,333.0	44.8	2.4	42.4	55.2	36.5	35.5	0.2	n.t.	n.t.	0.7	12.5	6.3
Plains	30,431.0	35.1	3.7	31.4	64.9	38.0	31.5	3.3	0.7	n.t.	2.5	15.5	11.4
Iowa	4,808.7	37.6	3.7	33.9	62.4	38.0	36.9	0.3	<	n.t.	0.8	16.4	8.0
Kansas	4,158.9	27.0	1.4	25.6	73.0	43.7	36.5	4.7	n.t.	n.t.	2.5	14.1	15.2
Minnesota	10,257.1	42.1	3.9	38.3	57.9	29.3	27.9	0.1	n.t.	n.t.	1.3	14.0	14.5
Missouri	6,723.1	32.4	4.3	28.1	67.6	42.4	24.2	9.1	3.0	n.t.	6.1	17.3	7.9
Nebraska	2,669.9	22.7	3.8	19.0	77.3	47.2	41.9	3.2	n.t.	n.t.	2.0	21.5	8.6
North Dakota	945.5	43.3	5.3	38.0	56.7	32.6	30.6	1.0	n.t.	n.t.	0.9	9.5	14.6
South Dakota	867.8	26.8	5.2	21.6	73.2	55.1	44.8	8.0	<	n.t.	2.3	10.2	7.9
Southeast	90,728.4	37.1	3.4	33.7	62.9	33.7	23.5	4.9	0.4	n.t.	4.9	18.3	10.9
Alabama	5,117.2	41.3	3.9	37.5	58.7	28.1	10.2	10.7	1.0	n.t.	6.2	22.8	7.7
Arkansas	2,417.9	45.3	3.3	42.0	54.7	28.7	20.7	5.1	n.t.	n.t.	2.8	16.8	9.3
Florida	24,300.6	32.4	2.7	29.7	67.6	34.1	27.5	0.1	n.t.	n.t.	6.5	18.7	14.8
Georgia	11,654.8	32.9	3.2	29.7	67.1	35.5	24.3	6.9	n.t.	n.t.	4.4	22.8	8.8
Kentucky	4,386.0	41.6	3.7	37.8	58.4	25.9	13.0	n.t.	6.9	n.t.	6.1	13.5	19.0
Louisiana	6,245.1	36.3	3.6	32.7	63.7	36.0	16.5	16.4	n.t.	n.t.	3.2	16.6	11.1

Table 92 (cont.)
Local General Revenue, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
Southeast (cont.)													
Mississippi	\$3,703.0	44.8%	4.3%	40.5%	55.2%	21.4%	20.1%	<	n.t.	n.t.	1.3%	25.8%	8.0%
North Carolina	10,000.7	47.3	3.4	43.9	52.7	29.6	20.3	8.2%	n.t.	n.t.	1.1	13.7	9.4
South Carolina	4,408.5	39.9	4.0	35.9	60.1	30.5	27.9	n.t.	n.t.	n.t.	2.6	21.2	8.4
Tennessee	6,614.9	32.5	4.8	27.7	67.5	36.6	22.1	10.3	n.t.	n.t.	4.2	21.4	9.4
Virginia	9,879.2	34.6	3.4	31.2	65.4	46.6	33.1	4.5	n.t.	n.t.	9.0	12.1	6.7
West Virginia	2,000.5	45.5	2.5	43.0	54.5	27.3	21.9	n.t.	n.t.	n.t.	5.4	15.1	12.1
Southwest													
Arizona	7,045.0	40.1	4.9	35.2	59.9	35.2	27.6	5.6	n.t.	n.t.	2.1	10.5	14.1
New Mexico	2,374.1	56.3	5.7	50.5	43.7	20.3	11.5	6.7	n.t.	n.t.	2.0	10.9	12.5
Oklahoma	4,196.8	37.1	3.9	33.2	62.9	34.3	20.5	11.8	n.t.	n.t.	1.9	18.6	9.9
Texas	28,077.4	27.1	2.8	24.3	72.9	44.8	37.1	4.9	n.t.	n.t.	2.8	15.7	12.4
Rocky Mountain													
Colorado	6,573.9	29.0	2.7	26.3	71.0	46.2	31.9	11.7	n.t.	n.t.	2.5	14.0	10.8
Idaho	1,326.1	43.1	3.9	39.2	56.9	30.5	29.5	<	n.t.	n.t.	1.0	20.7	5.6
Montana	1,308.1	37.2	6.9	30.3	62.8	40.4	39.1	n.t.	n.t.	n.t.	1.4	10.3	12.0
Utah	2,497.0	38.9	4.7	34.2	61.1	36.7	28.7	5.3	n.t.	n.t.	2.7	11.1	13.4
Wyoming	1,325.5	41.8	2.8	38.9	58.2	28.3	25.1	2.5	n.t.	n.t.	0.7	19.1	10.8
Far West⁴													
California	70,540.9	46.1	2.9	43.2	53.9	27.6	19.5	3.6	n.t.	n.t.	4.4	16.0	10.4
Nevada	2,315.0	41.2	3.5	37.7	58.8	28.1	17.9	0.3	n.t.	n.t.	10.0	19.3	11.4
Oregon	5,343.0	31.0	7.0	24.0	69.0	46.9	41.9	n.t.	n.t.	n.t.	5.0	14.1	8.0
Washington	8,801.6	43.3	4.8	38.5	56.7	29.3	17.9	5.9	n.t.	n.t.	5.6	19.0	8.4
Alaska	2,164.3	43.3	3.6	39.7	56.7	30.4	26.5	3.1	n.t.	n.t.	0.8	13.3	13.0
Hawaii	780.6	21.2	11.5	9.7	78.8	60.2	47.7	n.t.	n.t.	n.t.	12.5	9.1	9.4

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 36.9% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 73, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 93
Local General Revenue, Per Capita, FY 1989

Region and State	Total	Intergovernmental			Own-Source										Exhibit: 7/1/89 Population (thousands)
		from		Total	Taxes							Current Charges	All Other ²		
		Total	Federal		State	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$1,887	\$706	\$71	\$635	\$1,182	\$743	\$552	\$77	\$36	\$8	\$69	\$266	\$172	248,239	
New England	1,690	629	71	558	1,060	839	822	n.t.	n.t.	n.t.	17	154	67	13,046	
Connecticut	1,793	558	62	496	1,235	1,020	1,003	n.t.	n.t.	n.t.	16	137	79	3,239	
Maine	1,354	495	51	445	859	650	643	n.t.	n.t.	n.t.	8	149	59	1,222	
Massachusetts	1,846	823	89	734	1,023	766	743	n.t.	n.t.	n.t.	22	188	69	5,913	
New Hampshire	1,481	232	52	180	1,249	1,057	1,049	n.t.	n.t.	n.t.	8	130	62	1,107	
Rhode Island	1,282	422	48	374	860	739	728	n.t.	n.t.	n.t.	12	77	43	998	
Vermont	1,322	445	55	390	877	734	729	n.t.	n.t.	n.t.	5	86	57	567	
Mideast	2,470	879	112	767	1,591	1,176	769	120	140	47	100	250	164	43,697	
Delaware	1,326	647	91	556	679	332	276	n.t.	34	-	22	217	130	673	
District of Columbia	6,947	2,417 ³	2,417	-	4,530	3,714	1,177	710	999	259	569	379	437	604	
Maryland	1,769	564	94	470	1,205	890	512	n.t.	262	n.t.	117	175	141	4,694	
New Jersey	2,109	726	48	678	1,384	1,075	1,053	n.t.	n.t.	n.t.	22	183	126	7,736	
New York	3,256	1,160	92	1,069	2,096	1,571	929	267	138	106	130	348	176	17,950	
Pennsylvania	1,642	616	74	542	1,026	685	455	n.t.	149	n.t.	81	172	168	12,040	
Great Lakes	1,720	626	62	565	1,093	742	600	47	55	n.t.	41	218	134	42,298	
Illinois	1,693	518	76	441	1,175	861	638	127	†	n.t.	96	196	119	11,658	
Indiana	1,579	639	50	589	940	529	480	n.t.	38	n.t.	12	241	170	5,593	
Michigan	1,820	638	52	586	1,182	792	728	n.t.	43	n.t.	20	242	148	9,273	
Ohio	1,648	623	68	555	1,025	701	475	46	155	n.t.	25	199	125	10,907	
Wisconsin	1,918	859	46	813	1,059	699	681	4	n.t.	n.t.	14	239	120	4,867	
Plains	1,705	598	63	536	1,106	647	537	56	11	n.t.	43	265	195	17,851	
Iowa	1,693	637	62	575	1,057	644	624	5	†	n.t.	14	277	136	2,840	
Kansas	1,655	447	23	423	1,208	724	605	78	n.t.	n.t.	41	233	251	2,513	
Minnesota	2,356	993	91	902	1,363	691	657	3	n.t.	n.t.	31	329	342	4,353	
Missouri	1,303	423	56	367	881	552	316	118	39	n.t.	80	226	103	5,159	
Nebraska	1,657	377	62	314	1,281	781	695	52	n.t.	n.t.	34	357	143	1,611	
North Dakota	1,433	620	76	544	813	467	439	14	n.t.	n.t.	13	137	209	660	
South Dakota	1,214	326	64	262	888	669	544	97	†	n.t.	28	123	96	715	
Southeast	1,529	567	52	515	962	516	359	75	6	n.t.	75	279	167	59,339	
Alabama	1,243	514	48	466	729	349	127	133	12	n.t.	77	284	96	4,118	
Arkansas	1,005	455	33	422	550	288	208	52	n.t.	n.t.	29	168	93	2,406	
Florida	1,918	622	52	569	1,296	653	528	1	n.t.	n.t.	124	358	285	12,671	
Georgia	1,811	595	57	538	1,216	644	440	124	n.t.	n.t.	80	413	159	6,436	
Kentucky	1,177	489	44	445	687	305	153	n.t.	81	n.t.	72	159	224	3,727	
Louisiana	1,425	517	51	466	908	514	235	234	n.t.	n.t.	45	237	158	4,382	

Table 93 (cont.)
Local General Revenue, Per Capita, FY 1989

Region and State	Intergovernmental				Own-Source								Exhibit: 7/1/89 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	\$1,413	\$633	\$60	\$572	\$780	\$302	\$284	n.t.	n.t.	n.t.	\$18	\$365	\$113	2,621
North Carolina	1,522	720	52	668	802	451	308	\$125	n.t.	n.t.	17	208	143	6,571
South Carolina	1,255	500	50	451	755	383	351	n.t.	n.t.	n.t.	32	267	105	3,512
Tennessee	1,339	435	64	371	904	490	296	138	n.t.	n.t.	56	287	126	4,940
Virginia	1,620	561	56	505	1,060	755	537	73	n.t.	n.t.	145	196	108	6,098
West Virginia	1,077	490	27	463	587	295	236	n.t.	n.t.	n.t.	58	162	130	1,857
Southwest														
Arizona	1,648	526	57	470	1,122	672	533	96	n.t.	n.t.	42	245	205	25,299
Arizona	1,981	795	97	698	1,187	698	546	111	n.t.	n.t.	41	208	280	3,556
New Mexico	1,554	875	89	785	679	316	179	105	n.t.	n.t.	32	170	194	1,528
Oklahoma	1,302	483	51	433	819	446	267	154	n.t.	n.t.	25	243	130	3,224
Texas	1,652	447	46	401	1,205	741	613	81	n.t.	n.t.	47	260	205	16,991
Rocky Mountain														
Colorado	1,780	613	65	548	1,167	719	553	128	n.t.	n.t.	37	254	194	7,319
Colorado	1,982	574	53	521	1,408	915	633	232	n.t.	n.t.	50	278	214	3,317
Idaho	1,308	564	52	512	744	399	386	n.t.	n.t.	n.t.	14	271	74	1,014
Montana	1,623	604	113	491	1,019	656	634	n.t.	n.t.	n.t.	22	167	195	806
Utah	1,463	568	69	500	895	536	420	78	n.t.	n.t.	39	162	196	1,707
Wyoming	2,790	1,165	79	1,086	1,625	791	701	70	n.t.	n.t.	19	532	302	475
Far West⁴														
California	2,304	1,031	77	954	1,274	667	477	81	n.t.	n.t.	109	375	232	37,755
California	2,427	1,118	70	1,048	1,309	669	474	87	n.t.	n.t.	108	388	252	29,063
Nevada	2,084	858	72	786	1,225	586	372	6	n.t.	n.t.	208	402	237	1,111
Oregon	1,895	588	133	455	1,307	889	795	n.t.	n.t.	n.t.	95	266	151	2,820
Washington	1,849	800	89	711	1,048	542	331	108	n.t.	n.t.	103	351	155	4,761
Alaska	4,107	1,779	149	1,631	2,328	1,247	1,087	129	n.t.	n.t.	31	546	534	527
Hawaii	702	149	81	68	553	423	335	n.t.	n.t.	n.t.	87	64	66	1,112

n.t.—no tax

— represents zero

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$892 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 73, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 94
Local General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental			Own-Source									Exhibit: Personal Income CY 1988
		Total	from		Total	Taxes					Current Charges	All Other ²		
			Federal	State		Total	Property	General Sales	Individual Income	Corporation Income			Other ¹	
United States	11.5%	4.3%	0.4%	3.9%	7.2%	4.5%	3.4%	0.5%	0.2%	0.1%	0.4%	1.6%	1.1%	\$4,058,181
New England	8.4	3.1	0.4	2.8	5.2	4.2	4.1	n.t.	n.t.	n.t.	0.1	0.8	0.3	263,583
Connecticut	7.7	2.4	0.3	2.1	5.3	4.4	4.3	n.t.	n.t.	n.t.	0.1	0.6	0.3	75,255
Maine	9.0	3.3	0.3	3.0	5.7	4.3	4.3	n.t.	n.t.	n.t.	0.1	1.0	0.4	18,322
Massachusetts	8.8	3.9	0.4	3.5	4.9	3.7	3.6	n.t.	n.t.	n.t.	0.1	0.9	0.3	123,447
New Hampshire	7.8	1.2	0.3	0.9	6.6	5.5	5.5	n.t.	n.t.	n.t.	<	0.7	0.3	21,103
Rhode Island	7.6	2.5	0.3	2.2	5.1	4.4	4.3	n.t.	n.t.	n.t.	0.1	0.5	0.3	16,876
Vermont	8.7	2.9	0.4	2.6	5.8	4.8	4.8	n.t.	n.t.	n.t.	<	0.6	0.4	8,580
Mideast	13.0	4.6	0.6	4.0	8.4	6.2	4.0	0.6	0.7	0.2	0.5	1.3	0.9	829,966
Delaware	7.7	3.8	0.5	3.2	3.9	1.9	1.6	n.t.	0.2	n.t.	0.1	1.3	0.8	11,587
District of Columbia	31.4	10.9 ³	10.9	n.a.	20.5	16.8	5.3	3.2	4.5	1.2	2.6	1.7	2.0	13,363
Maryland	9.2	2.9	0.5	2.4	6.2	4.6	2.6	n.t.	1.4	n.t.	0.6	0.9	0.7	90,633
New Jersey	9.5	3.3	0.2	3.1	6.2	4.8	4.7	n.t.	n.t.	n.t.	0.1	0.8	0.6	171,763
New York	16.8	6.0	0.5	5.5	10.8	8.1	4.8	1.4	0.7	0.5	0.7	1.8	0.9	347,942
Pennsylvania	10.2	3.8	0.5	3.3	6.3	4.2	2.8	n.t.	0.9	n.t.	0.5	1.1	1.0	194,678
Great Lakes	10.7	3.9	0.4	3.5	6.8	4.6	3.7	0.3	0.3	n.t.	0.3	1.4	0.8	682,067
Illinois	9.6	2.9	0.4	2.5	6.7	4.9	3.6	0.7	<	n.t.	0.5	1.1	0.7	204,693
Indiana	10.7	4.3	0.3	4.0	6.4	3.6	3.3	n.t.	0.3	n.t.	0.1	1.6	1.2	82,239
Michigan	11.1	3.9	0.3	3.6	7.2	4.8	4.4	n.t.	0.3	n.t.	0.1	1.5	0.9	151,995
Ohio	10.7	4.0	0.4	3.6	6.6	4.5	3.1	0.3	1.0	n.t.	0.2	1.3	0.8	168,343
Wisconsin	12.5	5.6	0.3	5.3	6.9	4.5	4.4	<	n.t.	n.t.	0.1	1.6	0.8	74,797
Plains	11.2	3.9	0.4	3.5	7.3	4.3	3.5	0.4	0.1	n.t.	0.3	1.7	1.3	271,663
Iowa	11.7	4.4	0.4	4.0	7.3	4.5	4.3	<	<	n.t.	0.1	1.9	0.9	41,018
Kansas	10.6	2.9	0.2	2.7	7.7	4.6	3.9	0.5	n.t.	n.t.	0.3	1.5	1.6	39,178
Minnesota	14.4	6.1	0.6	5.5	8.4	4.2	4.0	<	n.t.	n.t.	0.2	2.0	2.1	71,014
Missouri	8.5	2.7	0.4	2.4	5.7	3.6	2.0	0.8	0.3	n.t.	0.5	1.5	0.7	79,476
Nebraska	11.3	2.6	0.4	2.1	8.8	5.3	4.8	0.4	n.t.	n.t.	0.2	2.4	1.0	23,564
North Dakota	11.4	4.9	0.6	4.3	6.4	3.7	3.5	0.1	n.t.	n.t.	0.1	1.1	1.7	8,329
South Dakota	9.6	2.6	0.5	2.1	7.0	5.3	4.3	0.8	<	n.t.	0.2	1.0	0.8	9,084
Southeast	10.7	4.0	0.4	3.6	6.7	3.6	2.5	0.5	<	n.t.	0.5	2.0	1.2	848,796
Alabama	9.7	4.0	0.4	3.6	5.7	2.7	1.0	1.0	0.1	n.t.	0.6	2.2	0.7	52,772
Arkansas	8.3	3.8	0.3	3.5	4.5	2.4	1.7	0.4	n.t.	n.t.	0.2	1.4	0.8	29,195
Florida	11.9	3.9	0.3	3.5	8.0	4.0	3.3	<	n.t.	n.t.	0.8	2.2	1.8	204,479
Georgia	12.0	4.0	0.4	3.6	8.1	4.3	2.9	0.8	n.t.	n.t.	0.5	2.7	1.1	96,823
Kentucky	9.2	3.8	0.3	3.5	5.3	2.4	1.2	<	0.6	n.t.	0.6	1.2	1.7	47,934
Louisiana	11.6	4.2	0.4	3.8	7.4	4.2	1.9	1.9	n.t.	n.t.	0.4	1.9	1.3	54,006

Table 94 (cont.)
Local General Revenue as a Percentage of Personal Income, FY 1989

Region and State	Intergovernmental				Own-Source								Exhibit: Personal Income CY 1988	
	Total	from			Total	Taxes					Current Charges	All Other ²		
		Total	Federal	State		Total	Property	General Sales	Individual Income	Corporation Income				Other ¹
Southeast (cont.)														
Mississippi	12.7%	5.7%	0.5%	5.2%	7.0%	2.7%	2.6%	<	n.t.	n.t.	0.2%	3.3%	1.0%	\$29,073
North Carolina	10.8	5.1	0.4	4.7	5.7	3.2	2.2	0.9%	n.t.	n.t.	0.1	1.5	1.0	92,886
South Carolina	9.8	3.9	0.4	3.5	5.9	3.0	2.7	n.t.	n.t.	n.t.	0.3	2.1	0.8	44,924
Tennessee	9.7	3.2	0.5	2.7	6.5	3.6	2.1	1.0	n.t.	n.t.	0.4	2.1	0.9	68,203
Virginia	9.3	3.2	0.3	2.9	6.1	4.3	3.1	0.4	n.t.	n.t.	0.8	1.1	0.6	106,619
West Virginia	9.1	4.2	0.2	3.9	5.0	2.5	2.0	n.t.	n.t.	n.t.	0.5	1.4	1.1	21,882
Southwest														
Arizona	13.5	5.4	0.7	4.7	8.1	4.7	3.7	0.8	n.t.	n.t.	0.3	1.4	1.9	52,370
New Mexico	12.6	7.1	0.7	6.4	5.5	2.6	1.5	0.9	n.t.	n.t.	0.3	1.4	1.6	18,789
Oklahoma	9.8	3.6	0.4	3.2	6.1	3.3	2.0	1.2	n.t.	n.t.	0.2	1.8	1.0	43,032
Texas	11.4	3.1	0.3	2.8	8.3	5.1	4.2	0.6	n.t.	n.t.	0.3	1.8	1.4	245,652
Rocky Mountain														
Colorado	12.1	3.5	0.3	3.2	8.6	5.6	3.9	1.4	n.t.	n.t.	0.3	1.7	1.3	54,231
Idaho	10.4	4.5	0.4	4.1	5.9	3.2	3.1	<	n.t.	n.t.	0.1	2.2	0.6	12,750
Montana	12.5	4.7	0.9	3.8	7.9	5.1	4.9	n.t.	n.t.	n.t.	0.2	1.3	1.5	10,427
Utah	12.1	4.7	0.6	4.1	7.4	4.4	3.5	0.6	n.t.	n.t.	0.3	1.3	1.6	20,688
Wyoming	20.1	8.4	0.6	7.8	11.7	5.7	5.1	0.5	n.t.	n.t.	0.1	3.8	2.2	6,592
Far West⁴														
California	13.2	6.1	0.4	5.7	7.1	3.6	2.6	0.5	n.t.	n.t.	0.6	2.1	1.4	533,116
Nevada	12.5	5.1	0.4	4.7	7.3	3.5	2.2	<	n.t.	n.t.	1.2	2.4	1.4	18,563
Oregon	13.0	4.0	0.9	3.1	8.9	6.1	5.4	n.t.	n.t.	n.t.	0.6	1.8	1.0	41,175
Washington	11.5	5.0	0.6	4.4	6.5	3.4	2.1	0.7	n.t.	n.t.	0.6	2.2	1.0	76,299
Alaska	21.6	9.4	0.8	8.6	12.3	6.6	5.7	0.7	n.t.	n.t.	0.2	2.9	2.8	10,010
Hawaii	4.2	0.9	0.5	0.4	3.3	2.6	2.0	n.t.	n.t.	n.t.	0.5	0.4	0.4	18,412

n.a. — not applicable

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 5.1% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

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

Source: ACIR computations based on Table 73, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 95
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1953-1989¹

Region and State	1989	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
United States	11.55%	11.57%	11.48%	11.27%	11.58%	11.71%	11.29%	12.75%	12.29%	10.45%	7.58%
New England	10.94	11.14	11.63	11.26	11.36	11.52	11.82	13.49	12.79	9.97	7.90
Connecticut	10.78	10.80	11.38	10.82	11.04	11.17	10.20	11.64	10.82	9.08	6.06
Maine	13.02	13.30	12.77	12.00	12.36	12.59	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.02	11.36	11.93	11.82	11.65	11.74	13.28	15.11	14.20	10.21	8.77
New Hampshire	8.45	8.36	8.99	8.36	8.72	9.26	8.68	10.51	10.75	9.51	8.28
Rhode Island	11.24	11.80	11.93	11.09	11.61	12.10	11.53	12.52	11.94	10.19	7.02
Vermont	12.24	13.30	12.38	12.38	13.01	12.86	12.58	14.48	15.46	12.72	9.62
Mideast	13.07	13.40	13.44	13.12	13.51	13.68	13.11	14.50	13.94	10.54	7.46
Delaware	11.68	11.58	11.88	11.85	11.56	11.18	10.84	12.28	11.66	8.98	4.21
District of Columbia	16.79	16.98	15.77	15.11	14.77	14.61	14.69	13.63	10.67	8.09	5.90
Maryland	11.45	11.71	11.47	11.16	11.37	11.68	11.24	13.02	12.26	9.34	6.33
New Jersey	10.95	11.00	11.35	10.93	11.40	11.67	11.21	12.42	11.59	9.07	6.59
New York	15.74	16.42	16.25	15.81	16.34	16.46	15.84	17.19	16.65	11.87	8.79
Pennsylvania	10.72	10.76	10.95	10.89	11.20	11.44	10.92	12.25	11.68	9.47	6.17
Great Lakes	11.35	11.32	11.18	11.23	11.34	11.98	10.59	11.60	11.35	9.73	6.78
Illinois	10.65	10.90	10.62	10.51	10.70	11.35	11.05	11.80	11.73	8.89	6.37
Indiana	10.78	10.35	9.98	9.87	10.08	10.47	9.23	10.29	11.15	10.24	7.08
Michigan	12.15	12.16	12.09	12.60	12.78	13.75	11.57	12.67	11.66	10.67	7.31
Ohio	10.97	10.80	10.87	10.68	10.76	11.12	9.20	9.93	9.69	8.64	5.87
Wisconsin	13.12	13.00	12.91	13.18	12.94	13.75	12.24	14.16	13.83	12.55	8.91
Plains	11.36	11.31	10.80	10.44	10.79	11.41	10.45	11.77	11.73	10.83	8.25
Iowa	12.16	11.86	11.40	11.13	10.85	11.91	11.08	11.62	12.14	11.63	9.22
Kansas	11.02	11.20	10.36	10.16	10.29	10.34	10.03	11.29	10.86	11.70	8.71
Minnesota	13.25	13.35	12.80	12.24	13.44	14.39	12.00	14.16	13.94	12.72	9.38
Missouri	9.48	9.44	9.11	8.76	9.01	9.30	8.77	9.94	10.35	8.74	6.14
Nebraska	11.50	11.10	10.60	10.03	10.07	11.05	10.37	12.15	10.96	9.34	7.69
North Dakota	11.68	10.76	10.12	10.57	10.96	11.53	11.24	11.63	10.95	11.77	11.27
South Dakota	10.42	10.70	10.12	10.23	9.45	10.02	10.85	11.48	11.60	12.60	10.79
Southeast	10.52	10.43	10.25	10.14	10.29	10.19	10.12	11.01	10.70	10.04	7.86
Alabama	9.67	9.52	9.67	9.65	9.98	9.99	9.85	10.21	9.94	9.74	7.00
Arkansas	9.82	9.77	9.42	9.71	9.91	9.74	9.32	10.18	9.90	9.77	7.92
Florida	10.14	10.01	9.60	9.52	9.59	9.51	9.34	10.64	9.94	10.53	9.20
Georgia	10.83	10.55	10.40	10.43	10.47	10.53	10.55	11.26	10.79	9.96	7.67
Kentucky	10.79	10.61	10.77	10.20	10.04	10.18	10.32	11.26	11.32	9.62	6.47
Louisiana	11.52	11.44	10.86	11.17	12.06	10.91	11.54	12.25	12.99	12.05	10.43
Mississippi	10.68	10.54	10.19	10.55	10.52	10.80	10.78	11.77	11.84	11.85	9.37
North Carolina	11.12	11.33	11.10	10.65	10.70	10.64	10.29	10.93	10.58	9.97	8.25
South Carolina	11.27	11.22	11.07	10.85	10.79	10.79	10.66	11.09	10.46	9.67	8.61
Tennessee	9.51	9.65	9.74	9.66	9.65	9.26	9.56	10.74	10.04	9.71	7.32
Virginia	10.53	10.37	10.25	9.29	9.99	10.14	10.05	11.05	10.67	8.55	6.09
West Virginia	11.24	10.88	11.51	11.80	12.26	12.07	10.71	11.29	12.27	9.85	6.81
Southwest	11.18	11.14	10.29	10.24	10.75	10.25	10.56	11.15	11.06	10.16	7.34
Arizona	12.49	12.11	12.07	12.01	12.13	12.05	11.49	14.28	13.26	12.15	8.50
New Mexico	12.63	12.48	11.61	11.60	12.39	12.60	14.02	13.26	13.54	12.16	8.66
Oklahoma	11.04	11.07	9.82	10.51	11.07	10.57	11.05	10.66	10.53	10.44	9.07
Texas	10.81	10.84	9.92	9.76	10.32	9.71	10.04	10.55	10.56	9.60	6.68
Rocky Mountain	11.49	11.62	11.49	11.42	12.02	12.02	11.25	12.91	11.78	11.61	8.60
Colorado	10.95	10.78	10.61	10.14	10.63	10.62	10.20	12.55	11.61	11.40	8.93
Idaho	11.10	10.72	10.45	9.46	10.17	10.10	10.01	12.00	11.02	12.14	9.00
Montana	12.05	12.44	11.44	12.43	13.14	12.93	12.87	13.76	12.57	11.78	7.62
Utah	11.90	12.74	12.49	12.46	12.88	12.86	11.89	12.66	11.63	11.78	8.44
Wyoming	14.53	15.59	17.33	19.79	21.00	20.89	15.53	15.95	13.43	11.28	8.73
Far West²	11.48	11.29	11.67	11.10	11.67	11.61	11.30	15.13	14.07	11.79	8.34
California	11.38	11.23	11.68	11.00	11.68	11.54	11.49	15.80	14.59	11.98	8.41
Nevada	10.73	10.60	10.98	11.07	11.14	11.11	10.26	13.10	13.23	10.69	7.93
Oregon	12.37	11.71	12.21	11.42	12.29	12.35	11.85	12.80	12.13	10.94	8.24
Washington	11.92	11.67	11.50	11.59	11.37	11.76	10.04	12.73	12.06	11.18	8.07
Alaska ³	20.65	19.51	17.48	25.29	27.33	28.55	50.02	17.49	21.45	8.11	5.03
Hawaii	14.59	14.72	13.39	13.02	12.85	12.93	13.75	14.02	14.44	11.72	8.23

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

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

³ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax collected from 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 sources: *Government Finances in [year]* and *State Government Finances in [year]*.

Table 97
State and Local Tax Revenues, Per Capita, Selected Years, 1953-1989

Region and State	1989		Per Capita Indexed to U.S. Average (U.S. = 100)									
	Taxes Per Capita ¹	Indexed to U.S. Average	1988	1987	1986	1985	1984	1983	1980	1975	1965	1953
United States	\$1,888	100	\$1,772	\$1,665	\$1,547	\$1,465	\$1,356	\$1,214	\$987	\$664	\$264	\$132
New England	2,209	117	117	119	115	111	110	110	98	99	100	105
Connecticut	2,504	133	129	133	126	124	122	118	108	105	110	107
Maine	1,952	103	103	97	91	91	91	89	87	86	88	97
Massachusetts	2,300	122	122	126	125	117	114	117	126	123	114	127
New Hampshire	1,611	85	83	83	79	77	81	78	75	79	84	97
Rhode Island	1,901	101	104	103	99	101	103	107	101	97	100	98
Vermont	1,853	98	105	98	96	95	94	94	91	105	105	104
Mideast	2,482	131	132	133	131	129	129	127	122	116	110	100
Delaware	2,012	107	105	105	107	106	103	105	107	109	114	76
District of Columbia	3,714	197	188	185	177	172	170	176	149	114	109	100
Maryland	2,210	117	118	114	113	111	111	111	112	110	99	92
New Jersey	2,432	129	125	126	121	119	121	120	115	109	102	108
New York	3,052	162	166	167	164	159	157	156	151	154	141	140
Pennsylvania	1,734	92	92	93	94	95	97	96	99	96	93	86
Great Lakes	1,830	97	97	97	99	99	102	100	97	98	102	103
Illinois	1,869	99	101	99	100	101	104	103	110	110	101	102
Indiana	1,585	84	81	78	79	81	81	75	75	87	97	98
Michigan	1,991	105	106	107	110	110	116	113	109	103	110	111
Ohio	1,693	90	88	91	91	91	92	91	82	80	85	86
Wisconsin	2,016	107	107	107	112	110	115	117	107	108	117	118
Plains	1,729	92	93	90	90	92	95	95	92	91	96	102
Iowa	1,756	93	93	92	92	91	94	96	98	96	105	111
Kansas	1,717	91	95	91	90	93	93	93	94	90	103	111
Minnesota	2,161	114	117	114	111	121	126	121	114	114	113	114
Missouri	1,460	77	77	75	74	74	75	77	77	79	84	78
Nebraska	1,682	89	88	88	86	85	91	94	98	87	83	94
North Dakota	1,474	78	78	77	83	93	98	91	86	92	94	105
South Dakota	1,324	70	75	72	74	71	72	75	80	82	91	105
Southeast	1,504	80	79	77	78	77	76	76	74	73	70	71
Alabama	1,239	66	64	65	66	68	68	66	66	62	64	57
Arkansas	1,191	63	63	62	65	66	64	64	66	61	60	60
Florida	1,636	87	86	82	82	81	79	80	77	78	88	102
Georgia	1,630	86	84	82	83	81	79	80	78	77	72	72
Kentucky	1,388	74	72	73	71	71	70	73	75	75	66	59
Louisiana	1,419	75	75	74	81	89	82	87	85	85	84	101
Mississippi	1,184	63	61	59	62	63	64	63	65	67	64	62
North Carolina	1,572	83	84	82	79	78	76	75	76	73	71	72
South Carolina	1,441	76	75	74	74	73	72	72	72	67	61	73
Tennessee	1,314	70	70	69	70	68	65	66	66	68	67	66
Virginia	1,841	97	95	93	91	89	89	90	87	85	71	68
West Virginia	1,325	70	68	74	78	82	82	80	81	80	73	66
Southwest	1,590	84	85	81	85	88	84	87	89	83	88	92
Arizona	1,840	97	95	96	95	94	92	88	102	99	101	102
New Mexico	1,553	82	83	79	80	85	88	86	89	83	92	89
Oklahoma	1,474	78	79	73	83	88	85	93	84	73	82	100
Texas	1,563	83	84	80	83	86	82	85	82	78	78	77
Rocky Mountain	1,644	87	89	91	94	97	97	97	101	90	101	108
Colorado	1,791	95	95	96	96	99	99	96	100	95	111	117
Idaho	1,396	74	71	71	68	70	70	72	76	80	93	104
Montana	1,559	83	87	82	89	94	94	97	101	92	100	102
Utah	1,442	76	82	82	83	86	84	79	85	76	97	95
Wyoming	2,016	107	115	138	170	176	185	201	142	105	105	123
Far West²	2,035	108	107	112	109	109	109	109	104	111	119	125
California	2,087	111	110	116	112	112	111	110	119	131	137	136
Nevada	1,792	95	93	97	101	99	100	100	98	116	122	135
Oregon	1,806	96	90	97	93	97	97	101	99	96	106	112
Washington	1,910	101	101	102	103	98	104	108	100	102	111	118
Alaska ³	3,922	208	203	190	290	313	347	404	424	127	95	77
Hawaii	2,416	128	127	117	115	113	114	120	129	128	113	102

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

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

³ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax collected from 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 sources: *Government Finances in [year]* and *State Government Finances in [year]*.

Table 98
State Percentage of State and Local Tax Revenue, Selected Years 1959-1989

Region and State	1989	1988	1987	1986	1985	1984	1981	1975	1971	1967	1963	1959
United States¹	60.6%	60.6%	60.9%	61.1%	61.6%	61.5%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	62.0	62.5	63.9	63.8	62.5	61.4	55.8					
Connecticut	59.3	59.4	61.3	61.8	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	66.7	68.2	67.2	66.4	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	66.7	67.0	68.7	68.0	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	34.4	36.5	38.3	38.8	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	61.1	61.4	61.9	59.3	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	60.4	59.4	60.2	62.2	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
Mideast	52.6	53.5	54.0	54.3	54.1	54.0	54.1					
Delaware	83.5	83.2	83.5	83.9	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	59.7	60.3	60.3	60.1	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	55.8	57.0	58.9	58.7	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	48.5	49.8	49.9	50.4	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	60.5	60.5	61.4	61.6	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	59.4	59.3	59.9	59.9	59.8	60.1	58.1					
Illinois	54.0	53.5	54.6	54.9	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	66.6	66.3	66.2	66.0	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	60.2	60.4	60.3	59.8	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	58.6	58.7	59.7	59.7	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	65.3	65.5	66.0	66.3	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
Plains	62.6	62.6	61.9	61.7	62.7	63.3	61.3					
Iowa	63.3	60.5	61.4	60.9	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	57.8	58.5	55.9	55.7	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	68.0	68.7	68.6	67.8	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	62.2	62.5	62.0	61.8	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	53.5	53.8	51.7	52.3	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	68.3	68.4	66.9	70.6	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	49.5	50.5	49.2	50.0	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	65.7	66.3	66.5	67.0	67.8	67.3	68.3					
Alabama	71.8	72.1	72.6	72.4	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	75.8	75.8	76.3	76.2	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	60.1	61.0	60.0	61.3	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	60.5	61.1	62.4	62.9	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	78.0	77.3	78.0	78.2	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	63.8	64.5	63.0	64.3	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	74.5	74.6	74.8	75.7	75.5	76.9	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	71.3	71.4	71.3	72.1	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	73.4	74.1	74.8	75.1	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	62.7	63.4	64.2	63.3	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	59.0	60.5	60.5	59.7	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	77.8	76.7	78.4	79.3	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest	57.8	58.4	56.3	57.6	60.6	60.4	63.9					
Arizona	62.1	63.1	64.3	65.3	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	79.7	80.8	80.3	79.6	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	69.7	69.3	67.0	69.8	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	52.6	53.3	50.3	51.6	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	56.3	56.5	55.2	55.8	56.6	57.4	56.0					
Colorado	48.9	49.0	48.5	48.3	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	71.4	70.7	70.5	70.5	71.4	72.0	70.3	68.8	64.0	62.5	53.1	50.3
Montana	57.9	57.7	53.5	54.8	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	62.8	64.9	63.0	63.5	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	60.8	58.5	56.2	59.7	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
Far West²	67.2	65.2	66.9	66.2	66.5	66.5	67.9					
California	67.9	65.4	67.2	66.3	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	67.3	68.0	69.3	69.8	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	50.8	47.6	50.9	49.9	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	71.6	72.4	73.2	73.6	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	68.2	66.2	64.0	77.5	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	82.5	82.2	80.2	78.6	78.3	77.9	81.0	78.1	76.4	73.2	74.8	81.7

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

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

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

Table 99
State and Local Nontax Revenue as a Percentage of State Personal Income, Selected Years 1965-1989¹

Region and State	1989 ²	1988	1987	1986	1985	1984	1981	1975	1965
United States	4.72%	4.62%	4.70%	4.69%	4.69%	4.59%	4.10%	3.46%	2.39%
New England	3.27	3.22	3.37	3.40	3.24	3.14	2.77	2.35	1.55
Connecticut	2.80	2.80	2.93	3.14	3.03	2.77	2.38	1.93	1.56
Maine	4.17	3.90	3.78	3.70	3.61	3.60	2.98	2.66	1.85
Massachusetts	3.22	3.17	3.23	3.23	2.98	2.92	2.66	2.36	1.45
New Hampshire	3.29	3.20	3.73	3.52	3.20	3.37	3.02	2.83	2.15
Rhode Island	3.96	4.11	4.74	4.70	4.93	4.82	3.98	2.65	1.29
Vermont	4.81	4.79	4.71	4.70	4.78	4.64	4.21	3.96	2.10
Mideast	4.01	4.03	4.18	4.09	4.16	3.96	3.44	3.23	1.99
Delaware	7.09	6.98	7.09	6.38	7.71	6.84	5.21	3.97	2.88
District of Columbia	3.69	3.49	3.18	3.40	2.95	2.68	2.33	2.71	1.35
Maryland	3.58	3.58	3.77	3.77	3.67	4.03	3.98	3.35	1.96
New Jersey	3.42	3.55	3.80	3.73	3.76	3.64	2.99	2.64	1.71
New York	4.46	4.43	4.51	4.43	4.57	4.26	3.78	3.86	2.16
Pennsylvania	3.76	3.82	3.97	3.84	3.86	3.61	2.96	2.52	1.87
Great Lakes	4.14	4.02	4.14	4.13	4.17	4.17	3.60	3.15	2.10
Illinois	3.20	3.22	3.34	3.31	3.41	3.33	2.84	2.42	1.56
Indiana	5.03	4.24	4.43	4.42	4.38	4.38	3.63	3.67	2.43
Michigan	4.63	4.71	4.81	4.87	4.90	4.99	4.42	3.68	2.52
Ohio	4.13	4.09	4.22	4.19	4.31	4.25	3.47	3.13	2.18
Wisconsin	4.72	4.39	4.41	4.43	4.27	4.35	4.27	3.50	2.22
Plains	5.18	4.96	5.32	5.20	5.09	5.10	4.41	3.73	2.67
Iowa	5.45	5.26	5.20	5.10	4.58	4.72	4.16	3.54	2.56
Kansas	4.77	4.74	5.94	5.09	5.20	4.92	4.14	3.36	2.67
Minnesota	6.48	6.12	6.74	6.50	6.40	6.38	5.32	4.46	3.14
Missouri	3.53	3.45	3.51	3.76	3.70	3.54	3.03	2.79	1.91
Nebraska	5.92	5.52	5.51	5.52	5.38	5.55	4.98	4.13	2.71
North Dakota	8.16	7.01	7.42	7.23	7.20	7.03	9.16	7.85	5.85
South Dakota	5.20	5.24	5.14	5.45	5.40	7.47	4.89	3.97	3.36
Southeast	5.12	4.88	4.91	4.84	4.83	4.76	4.39	3.76	2.85
Alabama	5.69	5.82	5.94	6.14	6.04	6.86	6.64	4.52	3.15
Arkansas	4.10	4.06	4.20	4.20	4.31	4.25	4.12	3.27	2.53
Florida	5.55	5.06	4.97	4.72	4.79	4.50	4.08	3.79	3.22
Georgia	4.93	5.23	5.36	5.30	5.46	5.10	4.94	4.20	3.06
Kentucky	5.36	4.72	4.47	5.02	4.70	4.43	3.55	3.82	2.59
Louisiana	7.46	7.06	6.98	6.73	6.61	6.78	5.93	4.65	4.12
Mississippi	6.33	6.25	6.78	6.16	5.91	5.98	5.24	4.38	3.61
North Carolina	4.08	3.84	4.04	3.93	4.06	3.91	3.45	2.95	2.38
South Carolina	5.28	5.10	5.28	5.12	4.69	4.70	4.41	4.22	2.59
Tennessee	4.62	4.52	4.45	4.38	4.32	4.21	4.14	3.64	2.42
Virginia	3.95	3.56	3.42	3.42	3.66	3.59	3.40	3.14	2.25
West Virginia	5.19	4.93	4.95	5.09	4.35	4.46	4.19	2.88	2.25
Southwest	5.29	5.19	5.47	5.50	5.37	5.36	4.61	3.78	3.27
Arizona	5.15	4.92	5.28	5.77	5.53	5.48	4.39	3.55	3.12
New Mexico	9.58	9.49	10.13	11.55	11.13	14.74	10.12	6.32	5.32
Oklahoma	5.26	5.43	5.28	5.32	5.21	4.91	4.50	4.23	3.31
Texas	5.00	4.88	5.19	5.05	4.95	4.74	4.25	3.53	3.10
Rocky Mountain	6.10	6.02	6.38	6.22	6.60	6.33	5.29	4.45	3.10
Colorado	5.29	5.47	5.75	5.24	5.28	5.05	4.65	4.49	3.05
Idaho	4.94	4.61	4.64	4.34	4.65	4.79	4.31	3.70	3.20
Montana	6.28	6.47	6.65	6.73	7.09	7.91	5.35	4.45	3.21
Utah	6.35	5.83	6.49	7.04	8.12	7.29	4.87	4.33	2.59
Wyoming	13.88	12.95	13.40	13.55	14.41	12.68	11.19	6.01	4.36
Far West³	5.15	4.97	4.75	4.75	4.68	4.55	4.31	3.63	2.63
California	5.08	4.92	4.68	4.63	4.49	4.32	4.09	3.40	2.45
Nevada	5.29	5.07	5.25	5.16	6.15	5.63	5.08	4.97	3.09
Oregon	6.10	6.34	6.05	6.16	6.25	6.31	6.05	4.56	3.14
Washington	5.13	4.52	4.46	4.65	4.75	4.82	4.51	4.32	3.48
Alaska	29.65	37.10	34.57	39.89	43.62	38.26	48.42	10.57	4.93
Hawaii	4.93	4.43	3.98	4.34	4.26	4.16	4.41	4.16	3.11

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

² See Table 67, this volume, for exhibit of state personal income data.

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

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

Table 100

State and Local Nontax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1965-1989¹

Region and State	1989 ²	1988	1987	1986	1985	1984	1981	1975	1965
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England	69.4	69.7	71.6	72.6	69.1	68.4	67.6	68.0	64.9
Connecticut	59.3	60.6	62.4	67.0	64.6	60.3	58.0	55.7	65.5
Maine	88.5	84.4	80.3	78.9	76.9	78.4	72.7	76.9	77.6
Massachusetts	68.4	68.7	68.7	68.9	63.6	63.5	65.0	68.1	60.7
New Hampshire	69.8	69.4	79.2	75.0	68.1	73.3	73.8	81.8	90.2
Rhode Island	84.0	89.0	100.9	100.1	105.0	104.9	97.1	76.7	53.9
Vermont	102.0	103.9	100.1	100.3	101.8	101.0	102.7	114.5	87.9
Mideast	85.0	87.4	88.8	87.3	88.7	86.2	83.9	93.4	83.3
Delaware	150.4	151.3	150.7	136.0	164.2	148.8	127.2	114.8	120.5
District of Columbia	78.3	75.7	67.7	72.6	63.0	58.4	57.0	78.2	56.3
Maryland	75.9	77.7	80.2	80.4	78.2	87.7	97.2	96.7	81.9
New Jersey	72.5	76.9	80.9	79.5	80.2	79.1	73.1	76.2	71.6
New York	94.6	96.0	95.9	94.6	97.4	92.8	92.3	111.7	90.6
Pennsylvania	79.8	82.7	84.5	81.9	82.2	78.5	72.4	72.8	78.4
Great Lakes	87.7	87.1	87.9	88.0	88.9	90.7	88.0	91.0	87.8
Illinois	67.9	69.7	71.0	70.6	72.7	72.6	69.3	70.1	65.3
Indiana	106.6	91.9	94.1	94.3	93.3	95.4	88.7	106.0	101.6
Michigan	98.1	102.0	102.2	103.8	104.3	108.6	108.0	106.5	105.6
Ohio	87.7	88.5	89.8	89.3	91.9	92.6	84.6	90.4	91.5
Wisconsin	100.0	95.0	93.7	94.4	91.1	94.6	104.2	101.2	93.0
Plains	109.7	107.5	113.2	110.8	108.4	111.1	107.6	107.7	111.7
Iowa	115.6	113.8	110.5	108.8	97.6	102.7	101.5	102.3	107.0
Kansas	101.2	102.6	126.2	108.6	110.8	107.1	101.1	97.0	111.7
Minnesota	137.3	132.6	143.2	138.6	136.4	138.9	129.8	128.9	131.6
Missouri	74.9	74.7	74.6	80.2	78.9	77.0	73.9	80.5	80.1
Nebraska	125.5	119.7	117.2	117.6	114.6	120.8	121.6	119.4	113.4
North Dakota	173.0	151.8	157.8	154.2	153.4	153.0	223.7	226.9	244.9
South Dakota	110.3	113.5	109.4	116.3	115.1	162.5	119.5	114.7	140.6
Southeast	108.5	105.7	104.3	103.1	102.9	103.6	107.1	108.6	119.4
Alabama	120.6	126.0	126.4	130.9	128.7	149.3	162.0	130.7	132.1
Arkansas	86.9	87.9	89.3	89.6	91.9	92.5	100.7	94.5	105.7
Florida	117.7	109.7	105.7	100.7	102.0	98.0	99.6	109.4	134.8
Georgia	104.5	113.2	113.9	113.1	116.3	110.9	120.6	121.2	128.1
Kentucky	113.6	102.3	95.0	107.1	100.1	96.3	86.7	110.4	108.4
Louisiana	158.2	152.9	148.5	143.6	140.8	147.6	144.7	134.3	172.7
Mississippi	134.2	135.5	144.2	131.3	126.0	130.2	128.0	126.7	151.1
North Carolina	86.4	83.1	86.0	83.9	86.5	85.2	84.3	85.2	99.5
South Carolina	111.9	110.4	112.1	109.1	100.0	102.4	107.7	122.1	108.4
Tennessee	98.0	98.0	94.6	93.4	92.2	91.7	101.1	105.2	101.4
Virginia	83.8	77.0	72.7	72.9	77.9	78.2	82.9	90.8	94.3
West Virginia	110.1	106.8	105.3	108.6	92.7	97.1	102.3	83.2	94.4
Southwest	112.3	112.5	116.3	117.3	114.4	116.7	112.5	109.3	136.9
Arizona	109.3	106.6	112.4	122.9	117.8	119.3	107.1	102.5	130.6
New Mexico	203.2	205.6	215.3	246.2	237.1	320.8	247.1	182.5	222.5
Oklahoma	111.6	117.6	112.3	113.3	111.0	106.8	110.0	122.2	138.4
Texas	106.0	105.7	110.4	107.7	105.5	103.2	103.9	102.1	129.7
Rocky Mountain	129.3	130.3	135.5	132.7	140.6	137.8	129.1	128.5	129.9
Colorado	112.3	118.5	122.3	111.7	112.5	110.0	113.5	129.6	127.8
Idaho	104.7	99.8	98.7	92.4	99.1	104.2	105.1	106.9	134.2
Montana	133.1	140.2	141.4	143.5	151.1	172.3	130.6	128.5	134.3
Utah	134.6	126.3	138.1	150.2	173.0	158.8	118.9	125.1	108.2
Wyoming	294.3	280.6	284.9	289.0	307.1	276.1	273.3	173.5	182.6
Far West³	109.2	107.6	101.1	101.2	99.7	99.1	105.3	104.9	110.0
California	107.6	106.6	99.5	98.8	95.6	94.1	99.9	98.2	102.6
Nevada	112.1	109.9	111.6	110.1	131.0	122.5	124.0	143.6	129.5
Oregon	129.4	137.4	128.5	131.3	133.2	137.4	147.7	131.8	131.6
Washington	108.8	97.9	94.8	99.1	101.3	105.0	110.0	124.8	145.6
Alaska	628.8	803.6	734.9	850.6	929.5	832.8	1182.2	305.4	206.4
Hawaii	104.6	95.9	84.6	92.5	90.8	90.6	107.6	120.3	130.2

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

² See Table 67, this volume, for exhibit of state personal income data.

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

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

Table 101
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1957-1989

Region and State ¹	1989 ²	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
United States	30.4%	30.4%	29.9%	29.9%	29.7%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6%
New England	37.4	36.8	35.4	35.5	37.0	44.0	45.9	48.1	50.2	53.9	52.7
Connecticut	40.1	39.9	38.0	37.5	38.7	43.8	46.6	49.4	52.0	53.6	50.0
Maine	34.1	31.7	32.9	33.8	35.5	37.7	36.1	45.0	48.5	52.8	50.0
Massachusetts	32.3	32.0	30.4	31.1	33.1	43.6	49.1	51.2	51.8	60.6	58.0
New Hampshire	65.7	63.6	62.0	60.7	61.5	63.4	61.8	60.4	63.4	63.6	62.8
Rhode Island	38.7	38.4	37.9	40.7	39.8	41.5	41.2	39.5	45.6	47.8	50.4
Vermont	39.4	40.3	39.5	37.5	38.2	41.5	40.8	42.9	40.1	45.2	45.0
Mideast	31.3	30.3	29.7	30.1	30.2	32.1	30.1	33.6	37.5	40.5	41.4
Delaware	13.7	14.0	13.8	13.4	13.1	15.3	16.2	17.3	19.9	20.5	23.9
District of Columbia	31.7	29.6	28.5	28.2	28.9	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	24.7	24.2	24.4	25.1	25.0	26.3	29.8	32.3	41.2	41.7	42.5
New Jersey	43.4	42.1	40.3	40.5	41.0	44.2	50.3	57.1	56.9	64.7	64.0
New York	30.5	29.3	28.8	29.5	29.5	32.4	35.8	36.6	39.4	44.4	47.7
Pennsylvania	27.0	27.0	26.5	26.6	26.5	25.7	26.1	27.3	33.6	34.7	33.4
Great Lakes	33.7	33.7	33.3	33.7	34.1	36.0	37.0	44.2	46.9	53.2	50.5
Illinois	35.2	35.2	34.5	34.8	35.7	34.4	37.0	41.6	48.9	53.4	51.7
Indiana	30.3	30.9	31.9	32.1	32.0	37.3	37.2	51.2	48.4	56.2	54.9
Michigan	38.4	38.0	37.7	38.2	38.5	40.7	37.8	40.0	43.8	49.3	46.1
Ohio	28.1	28.1	27.4	27.9	28.1	33.7	38.9	43.7	51.7	51.7	48.0
Wisconsin	35.2	35.2	34.5	34.7	35.3	34.0	34.3	44.7	41.7	55.6	51.8
Plains	31.2	31.4	32.0	32.2	31.1	33.3	38.5	45.2	52.9	56.0	54.8
Iowa	35.5	38.5	37.8	38.4	39.1	38.6	38.8	46.2	50.4	56.5	48.8
Kansas	35.9	34.8	37.4	38.2	36.9	38.6	41.1	49.0	50.3	56.1	58.0
Minnesota	30.5	30.0	30.1	30.8	28.1	28.0	29.9	40.0	49.6	54.9	51.8
Missouri	21.8	21.6	21.8	21.1	21.9	28.1	31.7	37.1	40.9	42.6	44.4
Nebraska	41.5	41.4	43.6	43.3	43.3	42.6	46.1	51.1	72.3	70.5	69.9
North Dakota	29.9	30.1	31.7	28.4	24.9	29.3	32.8	40.1	51.0	52.8	52.8
South Dakota	41.1	40.7	41.5	41.8	43.6	43.2	48.8	52.9	56.1	58.4	58.2
Southeast	24.8	24.2	24.0	23.6	23.1	23.4	22.9	24.3	27.0	29.4	27.7
Alabama	11.9	11.6	11.4	11.6	11.7	11.7	11.8	14.8	17.7	20.3	20.2
Arkansas	17.7	18.1	19.0	18.0	17.9	21.1	22.8	24.1	26.1	28.3	26.5
Florida	33.5	32.5	33.2	32.2	32.0	30.6	33.6	33.0	40.3	41.2	35.4
Georgia	27.2	26.6	25.3	25.7	24.9	25.9	31.1	30.5	31.4	31.8	29.0
Kentucky	16.4	17.2	16.9	17.6	17.6	18.0	18.7	21.0	27.0	30.3	36.3
Louisiana	17.0	16.2	16.1	15.1	13.6	12.5	15.6	20.1	20.5	22.6	21.8
Mississippi	24.6	24.5	23.7	22.9	22.9	21.0	22.0	22.6	27.7	29.9	27.5
North Carolina	20.4	20.8	21.4	21.6	21.5	23.6	23.6	25.2	26.4	27.9	26.8
South Carolina	24.5	23.9	23.3	22.9	22.2	22.9	23.4	23.9	21.2	24.3	23.0
Tennessee	22.6	21.9	21.5	21.9	21.9	28.5	25.1	26.9	29.3	33.3	28.9
Virginia	29.4	28.1	27.7	28.2	28.0	28.1	28.8	28.5	30.0	35.9	31.1
West Virginia	17.9	18.9	17.5	16.7	16.5	17.7	18.0	20.6	26.7	27.2	25.4
Southwest	34.0	33.5	35.1	33.8	31.3	29.4	28.9	31.6	36.6	37.4	36.6
Arizona	32.6	31.1	29.3	28.6	26.7	31.2	38.4	39.3	45.5	47.7	46.4
New Mexico	11.6	11.1	11.7	11.5	12.0	13.5	18.2	20.6	22.5	25.2	23.4
Oklahoma	18.1	18.9	20.1	18.2	17.5	16.1	22.5	27.2	32.9	31.2	30.4
Texas	39.2	38.7	41.3	40.0	36.8	33.7	36.5	39.1	45.4	45.3	46.2
Rocky Mountain	34.7	34.8	36.1	35.6	34.6	35.2	37.5	41.5	46.9	50.1	50.9
Colorado	35.5	35.8	35.7	35.1	34.3	35.3	38.1	40.8	45.8	47.7	50.8
Idaho	27.6	28.3	28.4	28.4	27.4	28.6	32.0	35.3	36.8	48.6	50.2
Montana	43.6	43.5	48.3	47.3	45.7	47.8	47.3	50.6	56.0	56.8	58.3
Utah	29.1	27.4	28.9	28.4	27.5	28.0	29.2	34.1	41.4	44.1	43.8
Wyoming	43.2	44.7	48.3	44.6	42.7	39.1	40.7	46.7	54.7	53.4	51.4
Far West³	27.4	29.1	27.2	27.5	27.1	26.1	37.4	42.0	42.4	40.3	38.8
California	26.0	27.9	25.7	16.1	25.6	24.2	42.0	47.7	51.4	50.2	47.2
Nevada	21.5	23.1	22.2	21.8	21.9	29.2	32.0	34.1	40.0	32.7	36.1
Oregon	44.0	47.1	44.4	45.3	43.5	40.6	44.5	49.7	47.5	47.4	42.4
Washington	28.4	29.1	28.5	27.8	28.6	29.0	31.1	36.5	30.8	30.9	29.6
Alaska	32.1	35.0	37.6	24.1	23.4	13.4	57.4	24.5	24.6	22.9	22.0
Hawaii	13.9	14.3	16.3	17.6	17.7	14.7	17.1	19.1	20.3	16.0	15.8

¹ Includes state and local property taxes.

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

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

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

Table 102
Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1957-1989

Region and State	1989 ¹	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
United States	74.3%	74.1%	73.7%	74.0%	74.2%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%
New England	98.0	97.8	97.9	97.8	98.4	99.1	98.9	98.6	98.6	98.3	97.6
Connecticut	98.4	98.3	98.1	98.2	98.4	98.8	99.1	99.2	99.4	99.2	98.6
Maine	98.8	98.8	99.1	99.0	99.2	99.4	99.2	97.8	99.1	98.3	98.39
Massachusetts	97.1	96.8	96.9	97.2	98.0	99.2	99.4	99.1	98.9	98.7	97.6
New Hampshire	99.2	99.2	99.3	97.9	98.7	98.4	98.1	98.3	98.9	98.6	97.8
Rhode Island	98.4	98.3	98.5	98.8	98.8	99.1	99.1	98.9	98.5	98.2	97.0
Vermont	99.3	99.1	99.0	99.0	99.2	99.3	98.7	98.0	96.7	96.9	96.3
Mideast	65.4	64.5	63.9	65.1	64.9	68.8	75.0	77.1	84.1	85.5	84.9
Delaware	83.2	83.4	83.3	83.4	83.1	86.5	85.0	82.3	93.3	93.6	94.6
District of Columbia	31.7	29.6	28.5	28.2	28.9	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	57.5	57.2	57.6	59.3	59.4	60.5	65.6	69.8	87.0	91.2	88.8
New Jersey	97.9	97.6	97.6	97.6	97.8	97.8	90.0	92.1	90.7	90.4	89.0
New York	59.2	58.4	57.6	59.4	58.8	63.0	68.4	70.8	75.8	77.3	77.6
Pennsylvania	66.5	66.6	66.8	67.2	67.4	65.4	66.2	70.3	73.8	75.1	74.7
Great Lakes	80.8	80.7	80.9	81.8	82.6	82.9	89.4	91.4	93.8	95.1	93.6
Illinois	74.1	73.4	73.4	74.6	75.4	74.0	82.0	86.7	88.2	88.7	86.0
Indiana	90.6	91.0	92.8	93.2	94.4	96.1	96.6	98.2	99.5	99.4	98.2
Michigan	92.0	92.0	91.9	91.9	91.9	93.2	91.8	91.8	93.7	98.8	97.7
Ohio	67.7	67.9	67.7	69.0	70.9	72.3	77.9	81.2	89.2	90.4	88.9
Wisconsin	97.5	97.8	98.2	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0
Plains	82.9	83.2	83.3	83.4	83.6	85.5	91.0	93.1	94.5	93.6	93.3
Iowa	97.0	97.6	97.9	98.1	98.0	98.1	97.0	98.1	98.6	98.6	97.4
Kansas	83.5	82.1	82.8	84.5	85.2	91.4	94.1	96.4	97.2	97.0	96.5
Minnesota	95.0	95.6	95.5	95.5	95.4	95.3	96.2	97.0	97.7	97.2	96.2
Missouri	57.2	57.1	56.8	55.0	56.0	62.5	69.6	77.3	83.0	80.6	82.0
Nebraska	89.0	89.3	89.9	90.4	89.2	89.5	93.1	93.5	93.7	92.3	91.6
North Dakota	94.1	94.5	95.0	95.9	96.6	96.7	96.4	96.1	96.6	96.5	96.9
South Dakota	81.3	82.3	81.6	83.6	84.2	87.8	90.5	93.4	94.9	93.1	92.6
Southeast	69.7	69.3	68.8	68.8	68.8	70.7	75.1	78.0	81.0	83.5	82.7
Alabama	36.4	35.9	35.8	36.4	38.2	40.1	39.8	46.8	51.5	55.6	59.0
Arkansas	72.1	74.0	79.2	74.7	75.4	89.0	90.9	91.7	93.2	92.4	88.0
Florida	80.9	80.4	79.5	79.8	81.0	81.9	84.3	81.1	84.5	83.4	78.6
Georgia	68.4	68.0	66.7	68.8	68.9	72.5	81.1	88.0	89.4	88.3	87.0
Kentucky	50.0	50.7	51.6	52.5	53.0	55.9	66.7	70.7	76.5	78.7	82.8
Louisiana	45.8	44.2	43.3	42.2	40.1	39.3	50.1	58.8	66.0	77.7	76.9
Mississippi	94.0	93.9	93.9	94.1	93.6	94.0	94.2	90.5	81.0	80.6	82.5
North Carolina	68.4	69.7	71.4	74.4	74.6	81.6	82.4	89.9	97.2	96.4	94.8
South Carolina	91.6	91.6	91.8	91.3	91.4	91.8	93.1	94.1	93.0	93.0	90.7
Tennessee	60.4	59.9	60.1	59.5	59.5	67.4	67.9	70.7	78.5	88.2	86.3
Virginia	71.1	70.5	69.5	69.3	69.0	68.5	69.0	68.1	71.4	79.0	78.8
West Virginia	80.2	80.7	80.7	80.5	81.2	79.6	81.9	85.2	89.6	88.7	86.7
Southwest	79.4	79.6	79.6	79.0	78.5	79.7	79.6	84.0	86.2	88.4	88.6
Arizona	78.2	78.0	76.1	75.5	73.4	75.9	81.1	79.9	86.6	90.8	92.2
New Mexico	56.8	57.0	58.3	55.7	56.8	72.2	81.7	89.0	73.5	74.8	75.7
Oklahoma	59.9	61.5	60.9	60.2	58.5	59.9	69.8	79.9	90.7	95.1	95.0
Texas	82.7	82.8	83.1	82.7	82.9	83.6	85.8	87.0	93.8	92.9	91.4
Rocky Mountain	77.0	77.7	77.4	76.9	76.2	78.1	88.5	92.0	93.3	93.4	93.9
Colorado	69.1	70.0	69.1	67.5	66.7	68.7	75.9	82.1	90.5	91.0	91.6
Idaho	96.6	96.6	96.3	96.2	95.9	96.3	97.2	97.6	97.7	97.7	96.8
Montana	96.6	96.3	95.6	95.7	95.6	97.3	96.1	95.1	95.1	94.4	93.3
Utah	78.2	78.1	78.1	77.6	76.2	77.3	81.7	87.9	90.5	90.0	95.3
Wyoming	88.7	88.7	90.1	91.0	90.6	86.8	91.8	97.4	92.9	93.9	92.6
Far West²	71.5	71.8	70.3	69.2	69.4	71.0	78.6	84.0	87.8	85.9	85.5
California	70.9	70.7	68.8	67.7	67.7	69.7	85.2	87.8	88.6	88.1	87.0
Nevada	63.4	65.1	64.6	64.8	64.1	63.8	67.3	70.1	81.1	75.1	78.3
Oregon	89.4	90.0	90.3	90.3	90.5	90.7	92.0	96.5	96.6	96.6	95.3
Washington	61.0	63.9	63.2	61.4	62.3	61.7	69.8	81.7	84.9	83.6	81.3
Alaska	87.2	88.7	87.2	86.1	87.0	79.3	78.7	69.5	76.2	74.8	68.8
Hawaii	79.3	80.3	82.5	82.3	81.5	77.0	80.0	78.1	75.9	67.0	70.6

¹ See Table 64, this volume, for data on local tax collections.

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

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

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State-by-State Expenditures

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

The first table in each subsection (Tables 103, 107, and 111) 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 104, 108, and 112, percentage distribution, give an idea of the magnitude of the different expenditure categories.

Tables 105, 109, and 113 give per capita data. The population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 106, 110, and 114 contain the data as a percentage of personal income. The personal income used to calculate these figures is exhibited in the last column. These figures will differ from the personal income figures in Table 10, which are more recent.

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

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

The state-by-state expenditure section includes two historical tables (Tables 115-116) that have appeared in previous editions of *Significant Features*.

Table 103
State and Local General Expenditures, FY 1989
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$762,311.3	\$2,931.1	\$759,380.2	\$185,170.7	\$67,550.3	\$94,920.7	\$67,757.3	\$58,093.1	\$27,770.7	\$258,076.0
New England	45,932.1	161.0	45,771.1	10,261.5	2,843.8	6,800.0	3,696.3	3,399.0	1,528.1	17,242.3
Connecticut	12,391.1	-	12,391.1	2,922.8	635.2	1,509.5	922.8	1,206.4	418.9	4,775.5
Maine	3,694.0	10.9	3,683.1	937.2	317.6	606.9	173.3	331.9	85.9	1,230.2
Massachusetts	21,687.8	130.8	21,556.9	4,384.5	1,188.1	3,602.9	2,151.8	1,107.1	768.7	8,353.9
New Hampshire	3,030.3	-	3,030.3	849.1	225.8	329.7	148.3	315.2	104.2	1,058.0
Rhode Island	3,305.4	10.8	3,294.6	688.9	252.2	514.3	238.2	238.8	107.2	1,254.9
Vermont	1,823.5	8.4	1,815.1	479.1	224.9	236.6	61.9	199.6	43.2	569.8
Mideast	164,883.4	486.4	164,397.0	39,423.0	9,547.8	24,930.7	13,055.6	11,065.0	6,155.8	60,219.1
Delaware	2,390.9	0.8	2,390.2	511.6	298.5	192.7	127.9	216.1	83.2	960.2
District of Columbia	3,661.3	-	3,661.3	550.5	94.9	629.6	404.6	111.4	246.3	1,623.9
Maryland	14,769.2	<	14,769.1	3,496.7	1,283.3	1,681.6	637.2	1,464.7	603.1	5,602.6
New Jersey	28,038.6	53.6	27,985.0	7,118.8	1,898.1	3,307.9	1,534.1	2,096.0	1,117.6	10,912.4
New York	83,056.2	355.9	82,700.4	18,493.8	4,143.7	14,269.3	8,515.2	4,451.3	3,128.2	29,698.9
Pennsylvania	32,967.2	76.0	32,891.2	9,251.6	1,829.3	4,849.6	1,836.6	2,725.6	977.4	11,421.1
Great Lakes	120,345.2	184.4	120,160.7	30,865.2	12,322.5	17,636.6	9,901.0	8,998.9	4,513.6	35,923.0
Illinois	31,621.4	2.4	31,618.9	7,518.3	2,720.7	4,228.6	2,011.6	2,800.8	1,459.6	10,879.2
Indiana	14,082.9	20.3	14,062.6	3,918.2	1,649.3	1,717.0	1,360.1	1,058.8	363.6	3,995.6
Michigan	29,841.2	68.1	29,773.1	7,670.3	3,381.0	4,534.4	3,085.4	1,787.2	1,091.6	8,223.3
Ohio	29,472.2	-	29,472.2	7,828.6	2,786.2	4,725.1	2,497.5	2,028.7	1,048.7	8,557.4
Wisconsin	15,327.4	93.6	15,233.8	3,929.8	1,785.1	2,431.4	946.4	1,323.5	550.1	4,267.5
Plains	51,584.8	16.5	51,568.3	13,089.3	5,545.7	6,115.8	4,740.3	5,307.6	1,522.5	15,211.0
Iowa	8,320.4	13.4	8,307.1	2,034.2	1,120.6	942.6	881.8	974.2	215.3	2,138.3
Kansas	6,876.0	0.2	6,875.8	1,812.5	856.5	635.6	591.6	731.7	206.6	2,041.2
Minnesota	16,138.8	-	16,138.8	3,756.3	1,455.7	2,377.3	1,445.8	1,521.9	410.6	5,171.2
Missouri	11,829.9	-	11,829.9	3,382.1	1,130.7	1,234.6	1,149.9	1,070.2	483.6	3,342.8
Nebraska	4,496.3	2.9	4,493.4	1,176.1	559.7	479.1	490.8	487.7	119.2	1,180.8
North Dakota	2,128.2	-	2,128.2	473.8	276.6	273.3	80.2	249.7	39.5	735.0
South Dakota	1,795.2	<	1,795.1	454.3	145.9	173.3	100.0	272.1	47.8	601.6
Southeast	155,077.8	0.9	155,076.9	37,863.0	14,769.1	14,931.3	18,101.3	13,272.0	5,537.5	50,602.6
Alabama	9,933.6	-	9,933.6	2,234.4	1,223.4	793.5	1,582.8	871.3	301.9	2,926.3
Arkansas	4,924.4	0.1	4,924.3	1,362.9	521.8	628.2	464.1	459.1	134.9	1,353.3
Florida	35,891.7	-	35,891.7	8,599.6	2,365.3	2,945.1	3,439.1	2,811.2	1,714.2	14,017.2
Georgia	17,919.3	-	17,919.3	4,669.7	1,367.9	1,886.2	2,966.7	1,290.3	588.9	5,149.6
Kentucky	9,140.4	-	9,140.4	1,906.5	931.6	1,261.6	672.8	1,043.2	253.1	3,071.5
Louisiana	11,853.6	0.8	11,852.9	2,565.2	941.7	1,242.0	1,391.7	921.7	446.0	4,344.6

Table 103 (cont.)
State and Local General Expenditures, FY 1989
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$6,325.1	\$0.1	\$6,324.9	\$1,521.3	\$730.2	\$699.5	\$991.3	\$556.1	\$160.8	\$1,665.6
North Carolina	16,532.6	-	16,532.6	4,410.3	2,217.9	1,670.8	1,855.9	1,291.5	585.3	4,501.0
South Carolina	8,646.3	-	8,646.3	2,276.0	912.8	742.2	1,311.2	580.5	264.1	2,559.5
Tennessee	11,801.2	-	11,801.2	2,480.4	1,285.4	1,191.6	1,523.0	1,098.9	394.3	3,827.6
Virginia	17,776.5	-	17,776.5	4,654.6	1,849.0	1,339.0	1,593.9	1,924.2	609.1	5,806.6
West Virginia	4,333.1	-	4,333.1	1,182.0	421.9	531.6	308.9	424.0	84.9	1,379.8
Southwest										
Arizona	67,846.0	1.8	67,844.2	18,387.4	7,699.2	5,800.5	5,390.5	6,897.6	2,444.5	21,224.4
Arizona	11,422.9	0.9	11,422.0	2,747.9	1,227.7	985.6	521.5	1,363.6	525.6	4,050.0
New Mexico	4,645.4	-	4,645.4	1,082.7	588.7	397.7	378.9	549.1	167.6	1,480.8
Oklahoma	8,009.1	0.9	8,008.2	2,042.4	912.3	1,048.7	804.6	763.2	233.2	2,203.7
Texas	43,768.6	<	43,768.6	12,514.4	4,970.4	3,368.4	3,685.5	4,221.8	1,518.1	13,489.9
Rocky Mountain										
Colorado	21,361.5	5.4	21,356.1	5,482.7	2,273.0	1,909.3	1,711.4	2,259.2	748.3	6,972.2
Colorado	9,869.2	0.4	9,868.9	2,543.1	949.6	951.0	777.9	935.8	401.9	3,309.5
Idaho	2,422.9	1.1	2,421.9	589.8	274.2	222.8	215.0	309.0	81.0	730.1
Montana	2,352.5	0.8	2,351.7	635.4	170.5	256.2	131.5	284.7	61.2	812.2
Utah	4,635.0	3.0	4,632.0	1,185.9	676.3	372.9	343.0	457.9	140.0	1,456.0
Wyoming	2,081.8	0.1	2,081.8	528.4	202.4	106.5	244.0	271.9	64.3	664.3
Far West¹										
California	126,314.8	2,003.4	124,311.4	28,297.5	11,940.6	16,143.4	10,716.7	6,103.7	5,091.8	46,012.2
California	99,558.7	1,982.6	97,576.1	21,441.6	9,174.2	13,567.3	8,676.9	4,111.6	4,163.1	36,441.3
Nevada	3,442.2	3.0	3,439.2	720.9	241.7	196.5	260.3	331.2	168.2	1,520.3
Oregon	8,886.3	-	8,886.3	2,392.7	934.4	744.8	600.8	650.9	295.2	3,262.0
Washington	14,427.6	17.8	14,409.8	3,742.4	1,590.2	1,634.8	1,178.7	1,009.9	465.3	4,788.5
Alaska	5,252.0	64.9	5,187.1	896.1	241.2	294.7	171.6	583.2	108.7	2,891.6
Hawaii	3,713.7	6.3	3,707.4	605.1	367.3	358.3	272.6	206.9	119.7	1,777.4

- represents zero

< rounds to zero

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 104
State and Local General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$762,311.3	0.4%	99.6%	24.3%	8.9%	12.5%	8.9%	7.6%	3.6%	33.9%
New England	45,932.1	0.4	99.6	22.3	6.2	14.8	8.0	7.4	3.3	37.5
Connecticut	12,391.1	-	100.0	23.6	5.1	12.2	7.4	9.7	3.4	38.5
Maine	3,694.0	0.3	99.7	25.4	8.6	16.4	4.7	9.0	2.3	33.3
Massachusetts	21,687.8	0.6	99.4	20.2	5.5	16.6	9.9	5.1	3.5	38.5
New Hampshire	3,030.3	-	100.0	28.0	7.5	10.9	4.9	10.4	3.4	34.9
Rhode Island	3,305.4	0.3	99.7	20.8	7.6	15.6	7.2	7.2	3.2	38.0
Vermont	1,823.5	0.5	99.5	26.3	12.3	13.0	3.4	10.9	2.4	31.2
Mideast	164,883.4	0.3	99.7	23.9	5.8	15.1	7.9	6.7	3.7	36.5
Delaware	2,390.9	<	*	21.4	12.5	8.1	5.3	9.0	3.5	40.2
District of Columbia	3,661.3	-	100.0	15.0	2.6	17.2	11.0	3.0	6.7	44.4
Maryland	14,769.2	<	*	23.7	8.7	11.4	4.3	9.9	4.1	37.9
New Jersey	28,038.6	0.2	99.8	25.4	6.8	11.8	5.5	7.5	4.0	38.9
New York	83,056.2	0.4	99.6	22.3	5.0	17.2	10.3	5.4	3.8	35.8
Pennsylvania	32,967.2	0.2	99.8	28.1	5.5	14.7	5.6	8.3	3.0	34.6
Great Lakes	120,345.2	0.2	99.8	25.6	10.2	14.7	8.2	7.5	3.8	29.9
Illinois	31,621.4	<	*	23.8	8.6	13.4	6.4	8.9	4.6	34.4
Indiana	14,082.9	0.1	99.9	27.8	11.7	12.2	9.7	7.5	2.6	28.4
Michigan	29,841.2	0.2	99.8	25.7	11.3	15.2	10.3	6.0	3.7	27.6
Ohio	29,472.2	-	100.0	26.6	9.5	16.0	8.5	6.9	3.6	29.0
Wisconsin	15,327.4	0.6	99.4	25.6	11.6	15.9	6.2	8.6	3.6	27.8
Plains	51,584.8	<	*	25.4	10.8	11.9	9.2	10.3	3.0	29.5
Iowa	8,320.4	0.2	99.8	24.4	13.5	11.3	10.6	11.7	2.6	25.7
Kansas	6,876.0	<	*	26.4	12.5	9.2	8.6	10.6	3.0	29.7
Minnesota	16,138.8	-	100.0	23.3	9.0	14.7	9.0	9.4	2.5	32.0
Missouri	11,829.9	-	100.0	28.6	9.6	10.4	9.7	9.0	4.1	28.3
Nebraska	4,496.3	0.1	99.9	26.2	12.4	10.7	10.9	10.8	2.7	26.3
North Dakota	2,128.2	-	100.0	22.3	13.0	12.8	3.8	11.7	1.9	34.5
South Dakota	1,795.2	<	*	25.3	8.1	9.7	5.6	15.2	2.7	33.5
Southeast	155,077.8	<	*	24.4	9.5	9.6	11.7	8.6	3.6	32.6
Alabama	9,933.6	-	100.0	22.5	12.3	8.0	15.9	8.8	3.0	29.5
Arkansas	4,924.4	<	*	27.7	10.6	12.8	9.4	9.3	2.7	27.5
Florida	35,891.7	-	100.0	24.0	6.6	8.2	9.6	7.8	4.8	39.1
Georgia	17,919.3	-	100.0	26.1	7.6	10.5	16.6	7.2	3.3	28.7
Kentucky	9,140.4	-	100.0	20.9	10.2	13.8	7.4	11.4	2.8	33.6
Louisiana	11,853.6	<	*	21.6	7.9	10.5	11.7	7.8	3.8	36.7

Table 104 (cont.)
State and Local General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	6,325.1%	<	*	24.1%	11.5%	11.1%	15.7%	8.8%	2.5%	26.3%
North Carolina	16,532.6	-	100.0	26.7	13.4	10.1	11.2	7.8	3.5	27.2
South Carolina	8,646.3	-	100.0	26.3	10.6	8.6	15.2	6.7	3.1	29.6
Tennessee	11,801.2	-	100.0	21.0	10.9	10.1	12.9	9.3	3.3	32.4
Virginia	17,776.5	-	100.0	26.2	10.4	7.5	9.0	10.8	3.4	32.7
West Virginia	4,333.1	-	100.0	27.3	9.7	12.3	7.1	9.8	2.0	31.8
Southwest										
Arizona	11,422.9	<	*	27.1	11.3	8.5	7.9	10.2	3.6	31.3
New Mexico	4,645.4	-	100.0	24.1	10.7	8.6	4.6	11.9	4.6	35.5
Oklahoma	8,009.1	<	*	23.3	12.7	8.6	8.2	11.8	3.6	31.9
Texas	43,768.6	<	*	25.5	11.4	13.1	10.0	9.5	2.9	27.5
Rocky Mountain										
Colorado	21,361.5	<	*	28.6	11.4	7.7	8.4	9.6	3.5	30.8
Idaho	9,869.2	<	*	25.7	10.6	8.9	8.0	10.6	3.5	32.6
Montana	2,422.9	<	*	25.8	9.6	9.6	7.9	9.5	4.1	33.5
Utah	2,352.5	<	*	24.3	11.3	9.2	8.9	12.8	3.3	30.1
Wyoming	4,635.0	0.1	99.9	27.0	7.2	10.9	5.6	12.1	2.6	34.5
Far West¹										
California	126,314.8	1.6	98.4	22.4	9.5	12.8	8.5	4.8	4.0	36.4
Nevada	99,558.7	2.0	98.0	21.5	9.2	13.6	8.7	4.1	4.2	36.6
Oregon	3,442.2	0.1	99.9	20.9	7.0	5.7	7.6	9.6	4.9	44.2
Washington	8,886.3	-	100.0	26.9	10.5	8.4	6.8	7.3	3.3	36.7
Alaska	14,427.6	0.1	99.9	25.9	11.0	11.3	8.2	7.0	3.2	33.2
Hawaii	5,252.0	1.2	98.8	17.1	4.6	5.6	3.3	11.1	2.1	55.1
	3,713.7	0.2	99.8	16.3	9.9	9.6	7.3	5.6	3.2	47.9

- represents zero

< rounds to zero

* rounds to 100%

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

Source: ACIR computations based on Table 85, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 105
State and Local General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/89 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$3,071	\$12	\$3,059	\$746	\$272	\$383	\$273	\$234	\$112	\$1,040	248,239
New England	3,521	12	3,508	787	218	521	283	261	117	1,322	13,046
Connecticut	3,826	-	3,826	902	196	466	285	372	129	1,474	3,239
Maine	3,023	9	3,014	767	260	497	142	272	70	1,007	1,222
Massachusetts	3,668	22	3,646	741	201	609	364	187	130	1,413	5,913
New Hampshire	2,737	-	2,737	767	204	298	134	285	94	956	1,107
Rhode Island	3,312	11	3,301	690	253	515	239	239	107	1,257	998
Vermont	3,216	15	3,201	845	397	417	109	352	76	1,005	567
Mideast	3,773	11	3,762	902	219	571	299	253	141	1,378	43,697
Delaware	3,553	1	3,551	760	444	286	190	321	124	1,427	673
District of Columbia	6,062	-	6,062	912	157	1,042	670	184	408	2,689	604
Maryland	3,146	†	3,146	745	273	358	136	312	128	1,194	4,694
New Jersey	3,624	7	3,617	920	245	428	198	271	144	1,411	7,736
New York	4,627	20	4,607	1,030	231	795	474	248	174	1,655	17,950
Pennsylvania	2,738	6	2,732	768	152	403	153	226	81	949	12,040
Great Lakes	2,845	4	2,841	730	291	417	234	213	107	849	42,298
Illinois	2,712	†	2,712	645	233	363	173	240	125	933	11,658
Indiana	2,518	4	2,514	701	295	307	243	189	65	714	5,593
Michigan	3,218	7	3,211	827	365	489	333	193	118	887	9,273
Ohio	2,702	-	2,702	718	255	433	229	186	96	785	10,907
Wisconsin	3,149	19	3,130	807	367	500	194	272	113	877	4,867
Plains	2,890	1	2,889	733	311	345	266	297	85	852	17,851
Iowa	2,930	5	2,925	716	395	332	310	343	76	753	2,840
Kansas	2,736	†	2,736	721	341	253	235	291	82	812	2,513
Minnesota	3,708	-	3,708	863	334	546	332	350	94	1,188	4,353
Missouri	2,293	-	2,293	656	219	246	223	207	94	648	5,159
Nebraska	2,791	2	2,789	730	347	297	305	303	74	733	1,611
North Dakota	3,225	-	3,225	718	419	414	122	378	60	1,114	660
South Dakota	2,511	†	2,511	635	204	242	140	381	67	841	715
Southeast	2,613	†	2,613	638	249	252	305	224	93	853	59,339
Alabama	2,412	-	2,412	543	297	193	384	212	73	711	4,118
Arkansas	2,047	†	2,047	566	217	261	193	191	56	562	2,406
Florida	2,833	-	2,833	679	187	232	271	222	135	1,106	12,671
Georgia	2,784	-	2,784	726	213	293	461	200	91	800	6,436
Kentucky	2,452	-	2,452	512	250	339	181	280	68	824	3,727
Louisiana	2,705	†	2,705	585	215	283	318	210	102	991	4,382

Table 105 (cont.)
State and Local General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/89 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	\$2,413	†	\$2,413	\$580	\$279	\$267	\$378	\$212	\$61	\$635	2,621
North Carolina	2,516	-	2,516	671	338	254	282	197	89	685	6,571
South Carolina	2,462	-	2,462	648	260	211	373	165	75	729	3,512
Tennessee	2,389	-	2,389	502	260	241	308	222	80	775	4,940
Virginia	2,915	-	2,915	763	303	220	261	316	100	952	6,098
West Virginia	2,333	-	2,333	637	227	286	166	228	46	743	1,857
Southwest											
Arizona	3,212	†	3,212	773	345	277	147	383	148	1,139	3,556
New Mexico	3,040	-	3,040	709	385	260	248	359	110	969	1,528
Oklahoma	2,484	†	2,484	633	283	325	250	237	72	684	3,224
Texas	2,576	†	2,576	737	293	198	217	248	89	794	16,991
Rocky Mountain											
Colorado	2,975	†	2,975	767	286	287	235	282	121	998	3,317
Idaho	2,389	1	2,388	582	270	220	212	305	80	720	1,014
Montana	2,919	1	2,918	788	212	318	163	353	76	1,008	806
Utah	2,715	2	2,714	695	396	218	201	268	82	853	1,707
Wyoming	4,383	†	4,383	1,112	426	224	514	572	135	1,399	475
Far West¹											
California	3,426	68	3,357	738	316	467	299	141	143	1,254	29,063
Nevada	3,098	3	3,096	649	218	177	234	298	151	1,368	1,111
Oregon	3,151	-	3,151	848	331	266	213	231	105	1,157	2,820
Washington	3,030	4	3,027	786	334	343	248	212	98	1,006	4,761
Alaska	9,966	123	9,843	1,700	458	559	326	1,107	206	5,487	527
Hawaii	3,340	6	3,334	544	330	322	245	186	108	1,598	1,112

- represents zero

† less than \$1 per capita

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

Source: ACIR computations based on Table 85, this volume, from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 106
State and Local General Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	18.8%	0.1%	18.7%	4.6%	1.7%	2.3%	1.7%	1.4%	0.7%	6.4%	\$4,058,181
New England	17.4	0.1	17.4	3.9	1.1	2.6	1.4	1.3	0.6	6.5	263,583
Connecticut	16.5	<	16.5	3.9	0.8	2.0	1.2	1.6	0.6	6.3	75,255
Maine	20.2	0.1	20.1	5.1	1.7	3.3	0.9	1.8	0.5	6.7	18,322
Massachusetts	17.6	0.1	17.5	3.6	1.0	2.9	1.7	0.9	0.6	6.8	123,447
New Hampshire	14.4	<	14.4	4.0	1.1	1.6	0.7	1.5	0.5	5.0	21,103
Rhode Island	19.6	0.1	19.5	4.1	1.5	3.0	1.4	1.4	0.6	7.4	16,876
Vermont	21.3	0.1	21.2	5.6	2.6	2.8	0.7	2.3	0.5	6.6	8,580
Mideast	19.9	0.1	19.8	4.7	1.2	3.0	1.6	1.3	0.7	7.3	829,966
Delaware	20.6	<	20.6	4.4	2.6	1.7	1.1	1.9	0.7	8.3	11,587
District of Columbia	27.4	<	27.4	4.1	0.7	4.7	3.0	0.8	1.8	12.2	13,363
Maryland	16.3	<	16.3	3.9	1.4	1.9	0.7	1.6	0.7	6.2	90,633
New Jersey	16.3	<	16.3	4.1	1.1	1.9	0.9	1.2	0.7	6.4	171,763
New York	23.9	0.1	23.8	5.3	1.2	4.1	2.4	1.3	0.9	8.5	347,942
Pennsylvania	16.9	<	16.9	4.8	0.9	2.5	0.9	1.4	0.5	5.9	194,678
Great Lakes	17.6	<	17.6	4.5	1.8	2.6	1.5	1.3	0.7	5.3	682,067
Illinois	15.4	<	15.4	3.7	1.3	2.1	1.0	1.4	0.7	5.3	204,693
Indiana	17.1	<	17.1	4.8	2.0	2.1	1.7	1.3	0.4	4.9	82,239
Michigan	19.6	<	19.6	5.0	2.2	3.0	2.0	1.2	0.7	5.4	151,995
Ohio	17.5	<	17.5	4.7	1.7	2.8	1.5	1.2	0.6	5.1	168,343
Wisconsin	20.5	0.1	20.4	5.3	2.4	3.3	1.3	1.8	0.7	5.7	74,797
Plains	19.0	<	19.0	4.8	2.0	2.3	1.7	2.0	0.6	5.6	271,663
Iowa	20.3	<	20.3	5.0	2.7	2.3	2.1	2.4	0.5	5.2	41,018
Kansas	17.6	<	17.6	4.6	2.2	1.6	1.5	1.9	0.5	5.2	39,178
Minnesota	22.7	<	22.7	5.3	2.0	3.3	2.0	2.1	0.6	7.3	71,014
Missouri	14.9	<	14.9	4.3	1.4	1.6	1.4	1.3	0.6	4.3	79,476
Nebraska	19.1	<	19.1	5.0	2.4	2.0	2.1	2.1	0.5	5.0	23,564
North Dakota	25.6	<	25.6	5.7	3.3	3.3	1.0	3.0	0.5	8.8	8,329
South Dakota	19.8	<	19.8	5.0	1.6	1.9	1.1	3.0	0.5	6.6	9,084
Southeast	18.3	<	18.3	4.5	1.7	1.8	2.1	1.6	0.7	6.0	848,796
Alabama	18.8	<	18.8	4.2	2.3	1.5	3.0	1.7	0.6	5.5	52,772
Arkansas	16.9	<	16.9	4.7	1.8	2.2	1.6	1.6	0.5	4.6	29,195
Florida	17.6	<	17.6	4.2	1.2	1.4	1.7	1.4	0.8	6.9	204,479
Georgia	18.5	<	18.5	4.8	1.4	1.9	3.1	1.3	0.6	5.3	96,823
Kentucky	19.1	<	19.1	4.0	1.9	2.6	1.4	2.2	0.5	6.4	47,934
Louisiana	21.9	<	21.9	4.7	1.7	2.3	2.6	1.7	0.8	8.0	54,006

Table 106 (cont.)
 State and Local General Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	21.8%	<	21.8%	5.2%	2.5%	2.4%	3.4%	1.9%	0.6%	5.7%	\$29,073
North Carolina	17.8	<	17.8	4.7	2.4	1.8	2.0	1.4	0.6	4.8	92,886
South Carolina	19.2	<	19.2	5.1	2.0	1.7	2.9	1.3	0.6	5.7	44,924
Tennessee	17.3	<	17.3	3.6	1.9	1.7	2.2	1.6	0.6	5.6	68,203
Virginia	16.7	<	16.7	4.4	1.7	1.3	1.5	1.8	0.6	5.4	106,619
West Virginia	19.8	<	19.8	5.4	1.9	2.4	1.4	1.9	0.4	6.3	21,882
Southwest	18.9	<	18.9	5.1	2.1	1.6	1.5	1.9	0.7	5.9	359,843
Arizona	21.8	<	21.8	5.2	2.3	1.9	1.0	2.6	1.0	7.7	52,370
New Mexico	24.7	<	24.7	5.8	3.1	2.1	2.0	2.9	0.9	7.9	18,789
Oklahoma	18.6	<	18.6	4.7	2.1	2.4	1.9	1.8	0.5	5.1	43,032
Texas	17.8	<	17.8	5.1	2.0	1.4	1.5	1.7	0.6	5.5	245,652
Rocky Mountain	20.4	<	20.4	5.2	2.2	1.8	1.6	2.2	0.7	6.7	104,688
Colorado	18.2	<	18.2	4.7	1.8	1.8	1.4	1.7	0.7	6.1	54,231
Idaho	19.0	<	19.0	4.6	2.2	1.7	1.7	2.4	0.6	5.7	12,750
Montana	22.6	<	22.6	6.1	1.6	2.5	1.3	2.7	0.6	7.8	10,427
Utah	22.4	<	22.4	5.7	3.3	1.8	1.7	2.2	0.7	7.0	20,688
Wyoming	31.6	<	31.6	8.0	3.1	1.6	3.7	4.1	1.0	10.1	6,592
Far West¹	18.9	0.3	18.6	4.2	1.8	2.4	1.6	0.9	0.8	6.9	669,153
California	18.7	0.4	18.3	4.0	1.7	2.5	1.6	0.8	0.8	6.8	533,116
Nevada	18.5	<	18.5	3.9	1.3	1.1	1.4	1.8	0.9	8.2	18,563
Oregon	21.6	<	21.6	5.8	2.3	1.8	1.5	1.6	0.7	7.9	41,175
Washington	18.9	<	18.9	4.9	2.1	2.1	1.5	1.3	0.6	6.3	76,299
Alaska	52.5	0.6	51.8	9.0	2.4	2.9	1.7	5.8	1.1	28.9	10,010
Hawaii	20.2	<	20.1	3.3	2.0	1.9	1.5	1.1	0.7	9.7	18,412

< rounds to zero

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

Source: ACIR computations based on Table 85, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 107
State General Expenditures, FY 1989
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$469,268.6	\$165,415.4	\$303,853.2	\$1,417.0	\$55,988.4	\$73,135.9	\$32,359.7	\$35,317.7	\$4,138.2	\$101,496.2
New England	32,242.3	7,929.9	24,312.4	5.0	2,839.0	6,503.8	2,978.3	2,249.5	287.4	9,449.5
Connecticut	8,192.6	1,697.1	6,495.5	-	635.2	1,373.6	841.3	905.1	87.1	2,653.3
Maine	2,571.9	639.7	1,932.2	5.0	317.6	591.2	136.2	210.1	25.4	646.6
Massachusetts	16,077.1	4,685.5	11,391.6	-	1,183.3	3,549.1	1,566.4	625.6	119.6	4,347.6
New Hampshire	1,613.0	221.4	1,391.6	-	225.8	261.8	138.4	199.6	19.9	546.1
Rhode Island	2,434.2	425.7	2,008.6	-	252.2	492.0	236.7	178.6	15.5	833.6
Vermont	1,353.6	260.5	1,093.0	-	224.9	236.2	59.2	130.6	19.9	422.2
Mideast	94,512.7	33,124.3	61,388.5	128.4	7,394.3	16,307.3	7,057.6	6,514.3	870.2	23,116.3
Delaware	1,802.0	327.6	1,474.4	-	298.5	192.7	127.4	172.2	30.5	653.2
Maryland	8,957.9	2,301.0	6,656.9	107.8	948.7	1,655.6	452.0	1,004.1	133.1	2,355.6
New Jersey	17,879.2	6,201.4	11,677.9	-	1,482.6	2,439.9	1,132.9	1,473.1	210.8	4,938.5
New York	45,846.3	17,827.7	28,018.6	0.1	3,124.0	7,953.5	4,214.1	1,826.4	260.1	10,640.3
Pennsylvania	20,027.3	6,466.6	13,560.7	20.4	1,540.6	4,065.6	1,131.2	2,038.4	235.7	4,528.8
Great Lakes	74,514.5	25,724.0	48,790.6	12.7	10,261.3	14,992.1	4,884.0	4,643.0	571.5	13,425.9
Illinois	18,539.0	5,573.3	12,965.7	12.7	1,898.7	3,998.8	1,131.9	1,675.5	183.6	4,064.5
Indiana	9,218.8	3,291.6	5,927.2	-	1,649.3	1,421.6	597.5	685.6	79.5	1,493.7
Michigan	18,627.6	6,008.7	12,618.9	-	2,757.2	4,200.2	1,625.9	680.4	168.5	3,186.7
Ohio	18,423.1	6,772.7	11,650.4	-	2,595.5	3,585.0	1,153.3	1,106.0	106.7	3,104.0
Wisconsin	9,706.1	4,077.7	5,628.3	-	1,360.6	1,786.5	375.5	495.6	33.3	1,577.0
Plains	31,601.6	10,832.1	20,769.5	27.8	4,527.8	4,839.3	2,448.7	2,768.3	232.5	5,925.2
Iowa	5,533.6	1,944.1	3,589.5	-	874.1	834.6	465.1	507.1	39.1	869.5
Kansas	3,846.0	1,181.9	2,664.1	27.8	663.0	618.9	309.3	367.1	25.8	652.1
Minnesota	9,734.6	4,059.4	5,675.1	-	1,263.0	1,315.2	724.9	647.8	50.2	1,674.1
Missouri	7,204.5	2,425.5	4,779.0	-	859.6	1,208.4	608.9	635.7	74.5	1,391.9
Nebraska	2,493.3	618.1	1,875.1	-	445.6	451.9	187.1	281.8	24.6	484.2
North Dakota	1,592.1	370.4	1,221.6	-	276.6	246.8	73.6	151.9	6.6	466.1
South Dakota	1,197.5	232.5	965.0	-	145.9	163.4	79.7	176.9	11.7	387.3
Southeast	97,050.8	31,369.1	65,681.7	152.6	13,211.2	13,790.9	7,940.8	9,402.6	955.7	20,227.8
Alabama	6,755.1	2,026.2	4,728.9	34.7	1,223.4	769.9	727.3	557.7	49.5	1,366.4
Arkansas	3,566.7	1,124.9	2,441.8	-	521.8	626.4	266.9	299.7	28.7	698.2
Florida	18,940.8	6,891.9	12,048.9	-	1,561.9	2,772.5	1,546.5	1,777.8	199.0	4,191.1
Georgia	10,096.0	3,302.5	6,793.5	-	1,357.0	1,849.9	619.6	839.5	104.8	2,022.8
Kentucky	6,820.4	1,797.6	5,022.9	-	931.6	1,239.4	346.2	860.2	75.7	1,569.7
Louisiana	7,813.3	2,109.3	5,704.0	21.2	934.3	1,224.4	782.8	591.6	69.1	2,080.6

Table 107 (cont.)
State General Expenditures, FY 1989
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$4,126.2	\$1,527.6	\$2,598.6	-	\$496.0	\$680.9	\$299.8	\$324.7	\$36.9	\$760.3
North Carolina	11,541.8	4,726.1	6,815.7	64.3	1,715.9	1,351.5	701.9	1,047.0	113.9	1,821.2
South Carolina	5,932.6	1,693.3	4,239.4	32.4	912.8	714.0	701.2	486.2	77.8	1,314.9
Tennessee	7,268.0	2,092.9	5,175.0	-	1,285.4	1,117.0	603.1	720.9	58.3	1,390.3
Virginia	11,004.3	3,222.6	7,781.6	-	1,849.0	913.5	1,185.9	1,504.8	116.1	2,212.4
West Virginia	3,185.7	854.3	2,331.4	-	421.9	531.4	159.8	392.7	25.8	799.7
Southwest	37,649.8	12,467.3	25,182.5	152.6	6,206.2	5,518.3	2,286.2	4,378.2	335.7	6,305.3
Arizona	6,519.9	2,334.0	4,185.8	-	938.9	837.7	237.8	822.8	94.1	1,254.4
New Mexico	3,690.0	1,392.3	2,297.7	-	551.6	380.5	289.3	422.3	37.2	616.7
Oklahoma	5,342.0	1,571.2	3,770.9	32.6	912.3	1,037.3	391.2	483.0	43.4	871.0
Texas	22,097.9	7,169.8	14,928.1	120.0	3,803.3	3,262.7	1,367.9	2,650.0	161.0	3,563.1
Rocky Mountain	12,921.3	4,076.0	8,845.4	-	2,116.3	1,480.6	872.3	1,408.4	105.6	2,862.2
Colorado	5,085.7	1,676.4	3,409.2	-	903.4	566.5	397.4	436.2	35.9	1,069.7
Idaho	1,653.2	520.5	1,132.8	-	244.3	203.2	68.4	208.9	17.0	390.9
Montana	1,590.2	417.2	1,173.0	-	160.7	242.9	86.3	214.4	13.3	455.4
Utah	3,170.2	886.1	2,284.1	-	676.3	365.0	260.1	331.3	25.4	626.0
Wyoming	1,422.0	575.8	846.2	-	131.6	102.9	60.1	217.6	13.9	320.2
Far West²	81,750.9	38,986.4	42,764.4	160.8	8,823.7	9,061.0	3,538.8	3,355.8	742.7	17,081.7
California	65,002.7	33,438.8	31,563.9	112.5	6,346.2	6,546.7	2,522.6	2,094.6	581.7	13,359.7
Nevada	2,050.8	821.6	1,229.2	-	241.7	168.2	74.7	225.3	16.8	502.4
Oregon	4,972.0	1,337.0	3,635.0	-	645.6	721.4	346.1	361.9	57.1	1,502.9
Washington	9,725.4	3,389.1	6,336.3	48.3	1,590.2	1,624.6	595.4	673.9	87.1	1,716.8
Alaska	4,100.2	844.3	3,255.9	172.3	241.2	291.1	87.9	469.7	34.2	1,959.4
Hawaii	2,924.5	62.1	2,862.3	604.9	367.3	351.4	265.2	127.9	2.7	1,142.9

- represents zero

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 108
State General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$469,268.6	35.2%	64.8%	0.3%	11.9%	15.6%	6.9%	7.5%	0.9%	21.6%
New England	32,242.3	24.6	75.4	<	8.8	20.2	9.2	7.0	0.9	29.3
Connecticut	8,192.6	20.7	79.3	-	7.8	16.8	10.3	11.0	1.1	32.4
Maine	2,571.9	24.9	75.1	0.2	12.4	23.0	5.3	8.2	1.0	25.1
Massachusetts	16,077.1	29.1	70.9	-	7.4	22.1	9.7	3.9	0.7	27.0
New Hampshire	1,613.0	13.7	86.3	-	14.0	16.2	8.6	12.4	1.2	33.9
Rhode Island	2,434.2	17.5	82.5	-	10.4	20.2	9.7	7.3	0.6	34.2
Vermont	1,353.6	19.2	80.8	-	16.6	17.4	4.4	9.6	1.5	31.2
Mideast	94,512.7	35.0	65.0	0.1	7.8	17.3	7.5	6.9	0.9	24.5
Delaware	1,802.0	18.2	81.8	-	16.6	10.7	7.1	9.6	1.7	36.2
Maryland	8,957.9	25.7	74.3	1.2	10.6	18.5	5.0	11.2	1.5	26.3
New Jersey	17,879.2	34.7	65.3	-	8.3	13.6	6.3	8.2	1.2	27.6
New York	45,846.3	38.9	61.1	<	6.8	17.3	9.2	4.0	0.6	23.2
Pennsylvania	20,027.3	32.3	67.7	0.1	7.7	20.3	5.6	10.2	1.2	22.6
Great Lakes	74,514.5	34.5	65.5	<	13.8	20.1	6.6	6.2	0.8	18.0
Illinois	18,539.0	30.1	69.9	0.1	10.2	21.6	6.1	9.0	1.0	21.9
Indiana	9,218.8	35.7	64.3	-	17.9	15.4	6.5	7.4	0.9	16.2
Michigan	18,627.6	32.3	67.7	-	14.8	22.5	8.7	3.7	0.9	17.1
Ohio	18,423.1	36.8	63.2	-	14.1	19.5	6.3	6.0	0.6	16.8
Wisconsin	9,706.1	42.0	58.0	-	14.0	18.4	3.9	5.1	0.3	16.2
Plains	31,601.6	34.3	65.7	0.1	14.3	15.3	7.7	8.8	0.7	18.7
Iowa	5,533.6	35.1	64.9	-	15.8	15.1	8.4	9.2	0.7	15.7
Kansas	3,846.0	30.7	69.3	0.7	17.2	16.1	8.0	9.5	0.7	17.0
Minnesota	9,734.6	41.7	58.3	-	13.0	13.5	7.4	6.7	0.5	17.2
Missouri	7,204.5	33.7	66.3	-	11.9	16.8	8.5	8.8	1.0	19.3
Nebraska	2,493.3	24.8	75.2	-	17.9	18.1	7.5	11.3	1.0	19.4
North Dakota	1,592.1	23.3	76.7	-	17.4	15.5	4.6	9.5	0.4	29.3
South Dakota	1,197.5	19.4	80.6	-	12.2	13.6	6.7	14.8	1.0	32.3
Southeast	97,050.8	32.3	67.7	0.2	13.6	14.2	8.2	9.7	1.0	20.8
Alabama	6,755.1	30.0	70.0	0.5	18.1	11.4	10.8	8.3	0.7	20.2
Arkansas	3,566.7	31.5	68.5	-	14.6	17.6	7.5	8.4	0.8	19.6
Florida	18,940.8	36.4	63.6	-	8.2	14.6	8.2	9.4	1.1	22.1
Georgia	10,096.0	32.7	67.3	-	13.4	18.3	6.1	8.3	1.0	20.0
Kentucky	6,820.4	26.4	73.6	-	13.7	18.2	5.1	12.6	1.1	23.0
Louisiana	7,813.3	27.0	73.0	0.3	12.0	15.7	10.0	7.6	0.9	26.6

Table 108 (cont.)
State General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$4,126.2	37.0%	63.0%	-	12.0%	16.5%	7.3%	7.9%	0.9%	18.4%
North Carolina	11,541.8	40.9	59.1	0.6	14.9	11.7	6.1	9.1	1.0	15.8
South Carolina	5,932.6	28.5	71.5	0.5	15.4	12.0	11.8	8.2	1.3	22.2
Tennessee	7,268.0	28.8	71.2	-	17.7	15.4	8.3	9.9	0.8	19.1
Virginia	11,004.3	29.3	70.7	-	16.8	8.3	10.8	13.7	1.1	20.1
West Virginia	3,185.7	26.8	73.2	-	13.2	16.7	5.0	12.3	0.8	25.1
Southwest										
Arizona	37,649.8	33.1	66.9	0.4	16.5	14.7	6.1	11.6	0.9	16.7
Arizona	6,519.9	35.8	64.2	-	14.4	12.8	3.6	12.6	1.4	19.2
New Mexico	3,690.0	37.7	62.3	-	14.9	10.3	7.8	11.4	1.0	16.7
Oklahoma	5,342.0	29.4	70.6	0.6	17.1	19.4	7.3	9.0	0.8	16.3
Texas	22,097.9	32.4	67.6	0.5	17.2	14.8	6.2	12.0	0.7	16.1
Rocky Mountain										
Colorado	12,921.3	31.5	68.5	-	16.4	11.5	6.8	10.9	0.8	22.2
Colorado	5,085.7	33.0	67.0	-	17.8	11.1	7.8	8.6	0.7	21.0
Idaho	1,653.2	31.5	68.5	-	14.8	12.3	4.1	12.6	1.0	23.6
Montana	1,590.2	26.2	73.8	-	10.1	15.3	5.4	13.5	0.8	28.6
Utah	3,170.2	28.0	72.0	-	21.3	11.5	8.2	10.5	0.8	19.7
Wyoming	1,422.0	40.5	59.5	-	9.3	7.2	4.2	15.3	1.0	22.5
Far West²										
California	81,750.9	47.7	52.3	0.2	10.8	11.1	4.3	4.1	0.9	20.9
California	65,002.7	51.4	48.6	0.2	9.8	10.1	3.9	3.2	0.9	20.6
Nevada	2,050.8	40.1	59.9	-	11.8	8.2	3.6	11.0	0.8	24.5
Oregon	4,972.0	26.9	73.1	-	13.0	14.5	7.0	7.3	1.1	30.2
Washington	9,725.4	34.8	65.2	0.5	16.4	16.7	6.1	6.9	0.9	17.7
Alaska	4,100.2	20.6	79.4	4.2	5.9	7.1	2.1	11.5	0.8	47.8
Hawaii	2,924.5	2.1	97.9	20.7	12.6	12.0	9.1	4.4	0.1	39.1

- represents zero

< rounds to zero

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

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

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 109
State General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/89 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	\$1,890	\$667	\$1,224	\$6	\$226	\$295	\$130	\$142	\$17	\$409	247,635
New England	2,471	608	1,864	†	218	499	228	172	22	724	13,046
Connecticut	2,529	524	2,005	-	196	424	260	279	27	819	3,239
Maine	2,105	523	1,581	4	260	484	111	172	21	529	1,222
Massachusetts	2,719	792	1,927	-	200	600	265	106	20	735	5,913
New Hampshire	1,457	200	1,257	-	204	236	125	180	18	493	1,107
Rhode Island	2,439	427	2,013	-	253	493	237	179	16	835	998
Vermont	2,387	460	1,928	-	397	417	104	230	35	745	567
Mideast	2,193	769	1,425	3	172	378	164	151	20	536	43,093
Delaware	2,678	487	2,191	-	444	286	189	256	45	971	673
Maryland	1,908	490	1,418	23	202	353	96	214	28	502	4,694
New Jersey	2,311	802	1,510	-	192	315	146	190	27	638	7,736
New York	2,554	993	1,561	†	174	443	235	102	14	593	17,950
Pennsylvania	1,663	537	1,126	2	128	338	94	169	20	376	12,040
Great Lakes	1,762	608	1,153	†	243	354	115	110	14	317	42,298
Illinois	1,590	478	1,112	1	163	343	97	144	16	349	11,658
Indiana	1,648	589	1,060	†	295	254	107	123	14	267	5,593
Michigan	2,009	648	1,361	†	297	453	175	73	18	344	9,273
Ohio	1,689	621	1,068	-	238	329	106	101	10	285	10,907
Wisconsin	1,994	838	1,156	-	280	367	77	102	7	324	4,867
Plains	1,770	607	1,163	2	254	271	137	155	13	332	17,851
Iowa	1,948	685	1,264	-	308	294	164	179	14	306	2,840
Kansas	1,530	470	1,060	11	264	246	123	146	10	259	2,513
Minnesota	2,236	933	1,304	-	290	302	167	149	12	385	4,353
Missouri	1,396	470	926	-	167	234	118	123	14	270	5,159
Nebraska	1,548	384	1,164	-	277	281	116	175	15	301	1,611
North Dakota	2,412	561	1,851	-	419	374	111	230	10	706	660
South Dakota	1,675	325	1,350	-	204	229	112	247	16	542	715
Southeast	1,636	529	1,107	3	223	232	134	158	16	341	59,339
Alabama	1,640	492	1,148	8	297	187	177	135	12	332	4,118
Arkansas	1,482	468	1,015	-	217	260	111	125	12	290	2,406
Florida	1,495	551	944	-	123	219	115	140	16	331	12,671
Georgia	1,569	513	1,056	-	211	287	96	130	16	314	6,436
Kentucky	1,830	482	1,348	-	250	333	93	231	20	421	3,727
Louisiana	1,783	481	1,302	5	213	279	179	135	16	475	4,382

Table 109 (cont.)
State General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct							All Other	Exhibit: 7/1/89 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police		
Southeast (cont.)											
Mississippi	\$1,574	\$583	\$991	-	\$189	\$260	\$114	\$124	\$14	\$290	2,621
North Carolina	1,756	719	1,037	10	261	206	107	159	17	277	6,571
South Carolina	1,689	482	1,207	9	260	203	200	138	22	374	3,512
Tennessee	1,471	424	1,048	-	260	226	122	146	12	281	4,940
Virginia	1,805	528	1,276	-	303	150	194	247	19	363	6,098
West Virginia	1,715	460	1,255	-	227	286	86	211	14	431	1,857
Southwest											
Arizona	1,833	656	1,177	-	264	236	67	231	26	353	3,556
New Mexico	2,415	911	1,504	-	361	249	189	276	24	404	1,528
Oklahoma	1,657	487	1,170	10	283	322	121	150	13	270	3,224
Texas	1,301	422	879	7	224	192	81	156	9	210	16,991
Rocky Mountain											
Colorado	1,533	505	1,028	-	272	171	120	132	11	322	3,317
Idaho	1,630	513	1,117	-	241	200	67	206	17	386	1,014
Montana	1,973	518	1,455	-	199	301	107	266	17	565	806
Utah	1,857	519	1,338	-	396	214	152	194	15	367	1,707
Wyoming	2,994	1,212	1,782	-	277	217	127	458	29	674	475
Far West²											
California	2,237	1,151	1,086	4	218	225	87	72	20	460	29,063
Nevada	1,846	739	1,106	-	218	151	67	203	15	452	1,111
Oregon	1,763	474	1,289	-	229	256	123	128	20	533	2,820
Washington	2,043	712	1,331	10	334	341	125	142	18	361	4,761
Alaska	7,780	1,602	6,178	327	458	552	167	891	65	3,718	527
Hawaii	2,630	56	2,574	544	330	316	239	115	2	1,028	1,112

- represents zero

† less than \$1 per capita

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

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

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 110
 State General Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	11.6%	4.1%	7.5%	<	1.4%	1.8%	0.8%	0.9%	0.1%	2.5%	\$4,044,818
New England	12.2	3.0	9.2	<	1.1	2.5	1.1	0.9	0.1	3.6	263,583
Connecticut	10.9	2.3	8.6	-	0.8	1.8	1.1	1.2	0.1	3.5	75,255
Maine	14.0	3.5	10.5	<	1.7	3.2	0.7	1.1	0.1	3.5	18,322
Massachusetts	13.0	3.8	9.2	-	1.0	2.9	1.3	0.5	0.1	3.5	123,447
New Hampshire	7.6	1.0	6.6	-	1.1	1.2	0.7	0.9	0.1	2.6	21,103
Rhode Island	14.4	2.5	11.9	-	1.5	2.9	1.4	1.1	0.1	4.9	16,876
Vermont	15.8	3.0	12.7	-	2.6	2.8	0.7	1.5	0.2	4.9	8,580
Mideast	11.4	4.0	7.4	<	0.9	2.0	0.9	0.8	0.1	2.8	816,603
Delaware	15.6	2.8	12.7	-	2.6	1.7	1.1	1.5	0.3	5.6	11,587
Maryland	9.9	2.5	7.3	0.1	1.0	1.8	0.5	1.1	0.1	2.6	90,633
New Jersey	10.4	3.6	6.8	-	0.9	1.4	0.7	0.9	0.1	2.9	171,763
New York	13.2	5.1	8.1	<	0.9	2.3	1.2	0.5	0.1	3.1	347,942
Pennsylvania	10.3	3.3	7.0	<	0.8	2.1	0.6	1.0	0.1	2.3	194,678
Great Lakes	10.9	3.8	7.2	<	1.5	2.2	0.7	0.7	0.1	2.0	682,067
Illinois	9.1	2.7	6.3	<	0.9	2.0	0.6	0.8	0.1	2.0	204,693
Indiana	11.2	4.0	7.2	-	2.0	1.7	0.7	0.8	0.1	1.8	82,239
Michigan	12.3	4.0	8.3	-	1.8	2.8	1.1	0.4	0.1	2.1	151,995
Ohio	10.9	4.0	6.9	-	1.5	2.1	0.7	0.7	0.1	1.8	168,343
Wisconsin	13.0	5.5	7.5	-	1.8	2.4	0.5	0.7	<	2.1	74,797
Plains	11.6	4.0	7.6	<	1.7	1.8	0.9	1.0	0.1	2.2	271,663
Iowa	13.5	4.7	8.8	-	2.1	2.0	1.1	1.2	0.1	2.1	41,018
Kansas	9.8	3.0	6.8	0.1	1.7	1.6	0.8	0.9	0.1	1.7	39,178
Minnesota	13.7	5.7	8.0	-	1.8	1.9	1.0	0.9	0.1	2.4	71,014
Missouri	9.1	3.1	6.0	-	1.1	1.5	0.8	0.8	0.1	1.8	79,476
Nebraska	10.6	2.6	8.0	-	1.9	1.9	0.8	1.2	0.1	2.1	23,564
North Dakota	19.1	4.4	14.7	-	3.3	3.0	0.9	1.8	0.1	5.6	8,329
South Dakota	13.2	2.6	10.6	-	1.6	1.8	0.9	1.9	0.1	4.3	9,084
Southeast	11.4	3.7	7.7	<	1.6	1.6	0.9	1.1	0.1	2.4	848,796
Alabama	12.8	3.8	9.0	0.1	2.3	1.5	1.4	1.1	0.1	2.6	52,772
Arkansas	12.2	3.9	8.4	-	1.8	2.1	0.9	1.0	0.1	2.4	29,195
Florida	9.3	3.4	5.9	-	0.8	1.4	0.8	0.9	0.1	2.0	204,479
Georgia	10.4	3.4	7.0	-	1.4	1.9	0.6	0.9	0.1	2.1	96,823
Kentucky	14.2	3.8	10.5	-	1.9	2.6	0.7	1.8	0.2	3.3	47,934
Louisiana	14.5	3.9	10.6	<	1.7	2.3	1.4	1.1	0.1	3.9	54,006

Table 110 (cont.)
 State General Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	14.2%	5.3%	8.9%	-	1.7%	2.3%	1.0%	1.1%	0.1%	2.6%	\$29,073
North Carolina	12.4	5.1	7.3	0.1%	1.8	1.5	0.8	1.1	0.1	2.0	92,886
South Carolina	13.2	3.8	9.4	0.1	2.0	1.6	1.6	1.1	0.2	2.9	44,924
Tennessee	10.7	3.1	7.6	-	1.9	1.6	0.9	1.1	0.1	2.0	68,203
Virginia	10.3	3.0	7.3	-	1.7	0.9	1.1	1.4	0.1	2.1	106,619
West Virginia	14.6	3.9	10.7	-	1.9	2.4	0.7	1.8	0.1	3.7	21,882
Southwest											
Arizona	12.4	4.5	8.0	-	1.8	1.6	0.5	1.6	0.2	2.4	52,370
New Mexico	19.6	7.4	12.2	-	2.9	2.0	1.5	2.2	0.2	3.3	18,789
Oklahoma	12.4	3.7	8.8	0.1	2.1	2.4	0.9	1.1	0.1	2.0	43,032
Texas	9.0	2.9	6.1	<	1.5	1.3	0.6	1.1	0.1	1.5	245,652
Rocky Mountain											
Colorado	9.4	3.1	6.3	-	1.7	1.0	0.7	0.8	0.1	2.0	54,231
Idaho	13.0	4.1	8.9	-	1.9	1.6	0.5	1.6	0.1	3.1	12,750
Montana	15.3	4.0	11.2	-	1.5	2.3	0.8	2.1	0.1	4.4	10,427
Utah	15.3	4.3	11.0	-	3.3	1.8	1.3	1.6	0.1	3.0	20,688
Wyoming	21.6	8.7	12.8	-	2.0	1.6	0.9	3.3	0.2	4.9	6,592
Far West²											
California	12.2	6.3	5.9	<	1.2	1.2	0.5	0.4	0.1	2.5	533,116
Nevada	11.0	4.4	6.6	-	1.3	0.9	0.4	1.2	0.1	2.7	18,563
Oregon	12.1	3.2	8.8	-	1.6	1.8	0.8	0.9	0.1	3.7	41,175
Washington	12.7	4.4	8.3	0.1	2.1	2.1	0.8	0.9	0.1	2.3	76,299
Alaska	41.0	8.4	32.5	1.7	2.4	2.9	0.9	4.7	0.3	19.6	10,010
Hawaii	15.9	0.3	15.5	3.3	2.0	1.9	1.4	0.7	<	6.2	18,412

- represents zero

< rounds to zero

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

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

Source: ACIR computations based on Table 89, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 111
Local General Expenditures, FY 1989
(millions)

Region and State	Direct									
	Total	Intergovernmental	Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$460,428.6	\$4,901.6	\$455,527.0	\$183,753.7	\$11,561.9	\$21,826.3	\$35,397.6	\$22,775.4	\$23,632.4	\$156,579.8
New England	21,737.9	279.2	21,458.7	10,256.5	4.9	296.2	718.0	1,149.5	1,240.7	7,792.9
Connecticut	5,895.7	0.1	5,895.6	2,922.8	-	135.9	81.5	301.3	331.9	2,122.3
Maine	1,751.4	0.4	1,750.9	932.2	-	15.8	37.0	121.8	60.5	583.6
Massachusetts	10,414.6	249.3	10,165.4	4,384.5	4.9	53.8	585.3	481.6	649.1	4,006.2
New Hampshire	1,667.3	28.6	1,638.7	849.1	-	67.9	9.8	115.7	84.2	511.9
Rhode Island	1,286.4	0.4	1,286.0	688.9	-	22.3	1.5	60.2	91.7	421.3
Vermont	722.6	0.5	722.1	479.1	-	0.4	2.8	69.0	23.2	147.6
Mideast	106,468.2	3,459.7	103,008.5	39,294.6	2,153.5	8,623.3	5,998.0	4,550.7	5,285.6	37,102.8
Delaware	915.7	-	915.7	511.6	-	0.1	0.5	43.9	52.6	307.1
District of Columbia	3,661.3	-	3,661.3	550.5	94.9	629.6	404.6	111.4	246.3	1,623.9
Maryland	8,177.8	65.6	8,112.2	3,388.8	334.6	26.0	185.3	460.5	470.0	3,247.0
New Jersey	16,512.4	205.3	16,307.1	7,118.8	415.5	867.9	401.2	622.9	906.8	5,973.9
New York	57,730.0	3,048.3	54,681.8	18,493.6	1,019.7	6,315.8	4,301.1	2,624.9	2,868.1	19,058.6
Pennsylvania	19,471.0	140.5	19,330.5	9,231.2	288.7	784.0	705.4	687.2	741.8	6,892.3
Great Lakes	71,621.9	251.7	71,370.2	30,852.5	2,061.1	2,644.4	5,017.0	4,355.9	3,942.0	22,497.2
Illinois	18,671.1	17.9	18,653.3	7,505.7	822.0	229.8	879.7	1,125.3	1,276.0	6,814.7
Indiana	8,189.7	54.3	8,135.4	3,918.2	-	295.4	762.6	373.2	284.1	2,501.9
Michigan	17,254.5	100.3	17,154.2	7,670.3	623.8	334.1	1,459.5	1,106.8	923.1	5,036.6
Ohio	17,887.0	65.2	17,821.8	7,828.6	190.8	1,140.1	1,344.2	922.7	942.0	5,453.5
Wisconsin	9,619.6	14.1	9,605.4	3,929.8	424.5	644.9	570.9	827.9	516.9	2,690.5
Plains	30,964.2	165.3	30,798.8	13,061.5	1,017.9	1,312.7	2,291.6	2,539.3	1,290.0	9,285.8
Iowa	4,781.0	63.4	4,717.6	2,034.2	246.5	108.0	416.7	467.1	176.2	1,268.8
Kansas	4,211.8	0.1	4,211.7	1,784.7	193.5	16.7	282.3	364.6	180.7	1,389.2
Minnesota	10,539.2	75.5	10,463.7	3,756.3	192.7	1,062.1	720.9	874.1	360.4	3,497.2
Missouri	7,053.9	2.9	7,050.9	3,382.1	271.1	62.2	541.0	434.5	409.1	1,950.8
Nebraska	2,626.6	8.3	2,618.3	1,176.1	114.1	27.2	303.7	205.9	94.6	696.6
North Dakota	917.5	10.9	906.5	473.8	-	26.6	6.7	97.8	32.9	268.8
South Dakota	834.3	4.2	830.2	454.3	-	9.9	20.3	95.3	36.1	214.3
Southeast	89,654.1	258.9	89,395.2	37,710.4	1,558.0	1,140.4	10,160.5	3,869.3	4,581.8	30,374.8
Alabama	5,209.4	4.7	5,204.7	2,199.7	-	23.6	855.5	313.6	252.4	1,559.9
Arkansas	2,482.8	0.2	2,482.5	1,362.9	-	1.8	197.2	159.4	106.2	655.1
Florida	23,861.2	18.4	23,842.8	8,599.6	803.4	172.5	1,892.6	1,033.4	1,515.2	9,826.1
Georgia	11,144.4	18.6	11,125.8	4,669.7	10.9	36.3	2,347.1	450.9	484.1	3,126.7
Kentucky	4,117.7	0.2	4,117.5	1,906.5	-	22.2	326.6	183.0	177.4	1,501.8
Louisiana	6,161.7	12.7	6,148.9	2,543.9	7.5	17.6	608.9	330.1	376.9	2,264.0

Table 111 (cont.)
Local General Expenditures, FY 1989
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,726.4	\$0.2	\$3,726.3	\$1,521.3	\$234.2	\$18.7	\$691.5	\$231.5	\$123.9	\$905.3
North Carolina	9,864.2	147.3	9,716.9	4,346.1	502.0	319.2	1,154.0	244.5	471.4	2,679.8
South Carolina	4,419.6	12.6	4,407.0	2,243.6	-	28.2	609.9	94.3	186.3	1,244.6
Tennessee	6,648.8	22.6	6,626.2	2,480.4	-	74.6	920.0	378.0	336.0	2,437.3
Virginia	10,014.6	19.8	9,994.9	4,654.6	-	425.5	408.1	419.5	493.1	3,594.2
West Virginia	2,003.4	1.7	2,001.8	1,182.0	-	0.2	149.2	31.2	59.1	580.0
Southwest	42,903.9	242.3	42,661.6	18,234.9	1,493.0	282.2	3,104.3	2,519.4	2,108.8	14,919.1
Arizona	7,429.2	193.0	7,236.2	2,747.9	288.8	148.0	283.7	540.8	431.5	2,795.6
New Mexico	2,368.4	20.7	2,347.7	1,082.7	37.1	17.2	89.6	126.8	130.4	864.0
Oklahoma	4,239.9	2.6	4,237.3	2,009.8	-	11.4	413.4	280.1	189.8	1,332.7
Texas	28,866.4	26.0	28,840.4	12,394.5	1,167.1	105.6	2,317.6	1,571.7	1,357.1	9,926.8
Rocky Mountain	12,534.9	24.1	12,510.8	5,482.7	156.7	428.8	839.1	850.8	642.8	4,110.0
Colorado	6,462.3	2.7	6,459.6	2,543.1	46.2	384.5	380.5	499.6	365.9	2,239.8
Idaho	1,297.1	8.0	1,289.1	589.8	29.9	19.5	146.6	100.1	64.0	339.2
Montana	1,186.0	7.4	1,178.6	635.4	9.9	13.2	45.2	70.3	47.8	356.8
Utah	2,353.0	5.2	2,347.9	1,185.9	-	7.9	82.9	126.6	114.6	830.0
Wyoming	1,236.3	0.8	1,235.5	528.4	70.8	3.6	183.9	54.3	50.4	344.1
Far West¹	81,764.6	217.7	81,547.0	28,136.8	3,116.9	7,087.9	7,177.9	2,747.9	4,349.1	28,930.5
California	66,213.9	201.7	66,012.2	21,329.2	2,828.1	7,020.5	6,154.4	2,017.0	3,581.5	23,081.6
Nevada	2,211.0	1.0	2,210.0	720.9	-	28.3	185.6	105.9	151.4	1,018.0
Oregon	5,257.0	5.7	5,251.3	2,392.7	288.8	28.9	254.7	289.0	238.1	1,759.1
Washington	8,082.8	9.3	8,073.5	3,694.1	-	10.1	583.4	336.0	378.2	3,071.8
Alaska	1,933.8	2.6	1,931.2	723.8	-	3.5	83.7	113.5	74.6	932.1
Hawaii	845.1	-	845.1	0.1	-	7.0	7.4	79.0	117.0	634.6

- represents zero

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 112
Local General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$460,428.6	1.1%	98.9%	39.9%	2.5%	4.7%	7.7%	4.9%	5.1%	34.0%
New England	21,737.9	1.3	98.7	47.2	<	1.4	3.3	5.3	5.7	35.8
Connecticut	5,895.7	<	*	49.6	-	2.3	1.4	5.1	5.6	36.0
Maine	1,751.4	<	*	53.2	-	0.9	2.1	7.0	3.5	33.3
Massachusetts	10,414.6	2.4	97.6	42.1	<	0.5	5.6	4.6	6.2	38.5
New Hampshire	1,667.3	1.7	98.3	50.9	-	4.1	0.6	6.9	5.1	30.7
Rhode Island	1,286.4	<	*	53.6	-	1.7	0.1	4.7	7.1	32.7
Vermont	722.6	0.1	99.9	66.3	-	0.1	0.4	9.5	3.2	20.4
Mideast	106,468.2	3.2	96.8	36.9	2.0	8.1	5.6	4.3	5.0	34.8
Delaware	915.7	-	100.0	55.9	-	<	0.1	4.8	5.7	33.5
District of Columbia	3,661.3	-	100.0	15.0	2.6	17.2	11.0	3.0	6.7	44.4
Maryland	8,177.8	0.8	99.2	41.4	4.1	0.3	2.3	5.6	5.7	39.7
New Jersey	16,512.4	1.2	98.8	43.1	2.5	5.3	2.4	3.8	5.5	36.2
New York	57,730.0	5.3	94.7	32.0	1.8	10.9	7.5	4.5	5.0	33.0
Pennsylvania	19,471.0	0.7	99.3	47.4	1.5	4.0	3.6	3.5	3.8	35.4
Great Lakes	71,621.9	0.4	99.6	43.1	2.9	3.7	7.0	6.1	5.5	31.4
Illinois	18,671.1	0.1	99.9	40.2	4.4	1.2	4.7	6.0	6.8	36.5
Indiana	8,189.7	0.7	99.3	47.8	-	3.6	9.3	4.6	3.5	30.5
Michigan	17,254.5	0.6	99.4	44.5	3.6	1.9	8.5	6.4	5.3	29.2
Ohio	17,887.0	0.4	99.6	43.8	1.1	6.4	7.5	5.2	5.3	30.5
Wisconsin	9,619.6	0.1	99.9	40.9	4.4	6.7	5.9	8.6	5.4	28.0
Plains	30,964.2	0.5	99.5	42.2	3.3	4.2	7.4	8.2	4.2	30.0
Iowa	4,781.0	1.3	98.7	42.5	5.2	2.3	8.7	9.8	3.7	26.5
Kansas	4,211.8	<	*	42.4	4.6	0.4	6.7	8.7	4.3	33.0
Minnesota	10,539.2	0.7	99.3	35.6	1.8	10.1	6.8	8.3	3.4	33.2
Missouri	7,053.9	<	*	47.9	3.8	0.9	7.7	6.2	5.8	27.7
Nebraska	2,626.6	0.3	99.7	44.8	4.3	1.0	11.6	7.8	3.6	26.5
North Dakota	917.5	1.2	98.8	51.6	-	2.9	0.7	10.7	3.6	29.3
South Dakota	834.3	0.5	99.5	54.5	-	1.2	2.4	11.4	4.3	25.7
Southeast	89,654.1	0.3	99.7	42.1	1.7	1.3	11.3	4.3	5.1	33.9
Alabama	5,209.4	0.1	99.9	42.2	-	0.5	16.4	6.0	4.8	29.9
Arkansas	2,482.8	<	*	54.9	-	0.1	7.9	6.4	4.3	26.4
Florida	23,861.2	0.1	99.9	36.0	3.4	0.7	7.9	4.3	6.3	41.2
Georgia	11,144.4	0.2	99.8	41.9	0.1	0.3	21.1	4.0	4.3	28.1
Kentucky	4,117.7	<	*	46.3	-	0.5	7.9	4.4	4.3	36.5
Louisiana	6,161.7	0.2	99.8	41.3	0.1	0.3	9.9	5.4	6.1	36.7

Table 112 (cont.)
Local General Expenditures, Percentage Distribution, FY 1989

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,726.4	<	*	40.8%	6.3%	0.5%	18.6%	6.2%	3.3%	24.3%
North Carolina	9,864.2	1.5%	98.5	44.1	5.1	3.2	11.7	2.5	4.8	27.2
South Carolina	4,419.6	0.3	99.7	50.8	-	0.6	13.8	2.1	4.2	28.2
Tennessee	6,648.8	0.3	99.7	37.3	-	1.1	13.8	5.7	5.1	36.7
Virginia	10,014.6	0.2	99.8	46.5	-	4.2	4.1	4.2	4.9	35.9
West Virginia	2,003.4	0.1	99.9	59.0	-	<	7.4	1.6	3.0	29.0
Southwest	42,903.9	0.6	99.4	42.5	3.5	0.7	7.2	5.9	4.9	34.8
Arizona	7,429.2	2.6	97.4	37.0	3.9	2.0	3.8	7.3	5.8	37.6
New Mexico	2,368.4	0.9	99.1	45.7	1.6	0.7	3.8	5.4	5.5	36.5
Oklahoma	4,239.9	0.1	99.9	47.4	-	0.3	9.8	6.6	4.5	31.4
Texas	28,866.4	0.1	99.9	42.9	4.0	0.4	8.0	5.4	4.7	34.4
Rocky Mountain	12,534.9	0.2	99.8	43.7	1.3	3.4	6.7	6.8	5.1	32.8
Colorado	6,462.3	<	*	39.4	0.7	6.0	5.9	7.7	5.7	34.7
Idaho	1,297.1	0.6	99.4	45.5	2.3	1.5	11.3	7.7	4.9	26.1
Montana	1,186.0	0.6	99.4	53.6	0.8	1.1	3.8	5.9	4.0	30.1
Utah	2,353.0	0.2	99.8	50.4	-	0.3	3.5	5.4	4.9	35.3
Wyoming	1,236.3	0.1	99.9	42.7	5.7	0.3	14.9	4.4	4.1	27.8
Far West¹	81,764.6	0.3	99.7	34.4	3.8	8.7	8.8	3.4	5.3	35.4
California	66,213.9	0.3	99.7	32.2	4.3	10.6	9.3	3.0	5.4	34.9
Nevada	2,211.0	<	*	32.6	-	1.3	8.4	4.8	6.8	46.0
Oregon	5,257.0	0.1	99.9	45.5	5.5	0.5	4.8	5.5	4.5	33.5
Washington	8,082.8	0.1	99.9	45.7	-	0.1	7.2	4.2	4.7	38.0
Alaska	1,933.8	0.1	99.9	37.4	-	0.2	4.3	5.9	3.9	48.2
Hawaii	845.1	-	*	<	-	0.8	0.9	9.3	13.8	75.1

- represents zero

< rounds to zero

* rounds to 100%

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

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 113
Local General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/89 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$1,855	\$20	\$1,835	\$740	\$47	\$88	\$143	\$92	\$95	\$631	248,239
New England	1,666	21	1,645	786	†	23	55	88	95	597	13,046
Connecticut	1,820	†	1,820	902	-	42	25	93	102	655	3,239
Maine	1,433	†	1,433	763	-	13	30	100	50	478	1,222
Massachusetts	1,761	42	1,719	741	1	9	99	81	110	678	5,913
New Hampshire	1,506	26	1,480	767	-	61	9	104	76	462	1,107
Rhode Island	1,289	†	1,289	690	-	22	2	60	92	422	998
Vermont	1,274	1	1,274	845	-	1	5	122	41	260	567
Mideast	2,437	79	2,357	899	49	197	137	104	121	849	43,697
Delaware	1,361	†	1,361	760	-	†	1	65	78	456	673
District of Columbia	6,062	-	6,062	912	157	1,042	670	184	408	2,689	604
Maryland	1,742	14	1,728	722	71	6	39	98	100	692	4,694
New Jersey	2,134	27	2,108	920	54	112	52	81	117	772	7,736
New York	3,216	170	3,046	1,030	57	352	240	146	160	1,062	17,950
Pennsylvania	1,617	12	1,606	767	24	65	59	57	62	572	12,040
Great Lakes	1,693	6	1,687	729	49	63	119	103	93	532	42,298
Illinois	1,602	2	1,600	644	71	20	75	97	109	585	11,658
Indiana	1,464	10	1,455	701	-	53	136	67	51	447	5,593
Michigan	1,861	11	1,850	827	67	36	157	119	100	543	9,273
Ohio	1,640	6	1,634	718	17	105	123	85	86	500	10,907
Wisconsin	1,976	3	1,974	807	87	133	117	170	106	553	4,867
Plains	1,735	9	1,725	732	57	74	128	142	72	520	17,851
Iowa	1,683	22	1,661	716	87	38	147	164	62	447	2,840
Kansas	1,676	†	1,676	710	77	7	112	145	72	553	2,513
Minnesota	2,421	17	2,404	863	44	244	166	201	83	803	4,353
Missouri	1,367	1	1,367	656	53	12	105	84	79	378	5,159
Nebraska	1,630	5	1,625	730	71	17	189	128	59	432	1,611
North Dakota	1,390	17	1,374	718	-	40	10	148	50	407	660
South Dakota	1,167	6	1,161	635	-	14	28	133	50	300	715
Southeast	1,511	4	1,507	636	26	19	171	65	77	512	59,339
Alabama	1,265	1	1,264	534	-	6	208	76	61	379	4,118
Arkansas	1,032	†	1,032	566	-	1	82	66	44	272	2,406
Florida	1,883	1	1,882	679	63	14	149	82	120	775	12,671
Georgia	1,732	3	1,729	726	2	6	365	70	75	486	6,436
Kentucky	1,105	†	1,105	512	-	6	88	49	48	403	3,727
Louisiana	1,406	3	1,403	581	2	4	139	75	86	517	4,382

Table 113 (cont.)
Local General Expenditures, Per Capita, FY 1989

Region and State	Total	Intergovernmental	Direct							Exhibit: 7/1/89 Population (thousands)	
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police		All Other
Southeast (cont.)											
Mississippi	\$1,422	†	\$1,422	\$580	\$89	\$7	\$264	\$88	\$47	\$345	2,621
North Carolina	1,501	22	1,479	661	76	49	176	37	72	408	6,571
South Carolina	1,258	4	1,255	639	-	8	174	27	53	354	3,512
Tennessee	1,346	5	1,341	502	-	15	186	77	68	493	4,940
Virginia	1,642	3	1,639	763	-	70	67	69	81	589	6,098
West Virginia	1,079	1	1,078	637	-	†	80	17	32	312	1,857
Southwest											
Arizona	1,696	10	1,686	721	59	11	123	100	83	590	25,299
Arizona	2,089	54	2,035	773	81	42	80	152	121	786	3,556
New Mexico	1,550	14	1,536	709	24	11	59	83	85	565	1,528
Oklahoma	1,315	1	1,314	623	-	4	128	87	59	413	3,224
Texas	1,699	2	1,697	729	69	6	136	93	80	584	16,991
Rocky Mountain											
Colorado	1,713	3	1,709	749	21	59	115	116	88	562	7,319
Colorado	1,948	1	1,947	767	14	116	115	151	110	675	3,317
Idaho	1,279	8	1,271	582	30	19	145	99	63	335	1,014
Montana	1,471	9	1,462	788	12	16	56	87	59	443	806
Utah	1,378	3	1,375	695	-	5	49	74	67	486	1,707
Wyoming	2,603	2	2,601	1,112	149	8	387	114	106	724	475
Far West¹											
California	2,166	6	2,160	745	83	188	190	73	115	766	37,755
California	2,278	7	2,271	734	97	242	212	69	123	794	29,063
Nevada	1,990	1	1,989	649	-	25	167	95	136	916	1,111
Oregon	1,864	2	1,862	848	102	10	90	102	84	624	2,820
Washington	1,698	2	1,696	776	-	2	123	71	79	645	4,761
Alaska	3,669	5	3,664	1,373	-	7	159	215	141	1,769	527
Hawaii	760	-	760	†	-	6	7	71	105	571	1,112

- represents zero

† less than \$1 per capita

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

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 114
Local Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	11.3%	0.1%	11.2%	4.5%	0.3%	0.5%	0.9%	0.6%	0.6%	3.9%	\$4,058,181
New England	8.2	0.1	8.1	3.9	<	0.1	0.3	0.4	0.5	3.0	263,583
Connecticut	7.8	<	7.8	3.9	-	0.2	0.1	0.4	0.4	2.8	75,255
Maine	9.6	<	9.6	5.1	-	0.1	0.2	0.7	0.3	3.2	18,322
Massachusetts	8.4	0.2	8.2	3.6	<	<	0.5	0.4	0.5	3.2	123,447
New Hampshire	7.9	0.1	7.8	4.0	-	0.3	<	0.5	0.4	2.4	21,103
Rhode Island	7.6	<	7.6	4.1	-	0.1	<	0.4	0.5	2.5	16,876
Vermont	8.4	<	8.4	5.6	-	<	<	0.8	0.3	1.7	8,580
Mideast	12.8	0.4	12.4	4.7	0.3	1.0	0.7	0.5	0.6	4.5	829,966
Delaware	7.9	-	7.9	4.4	-	<	<	0.4	0.5	2.6	11,587
District of Columbia	27.4	-	27.4	4.1	0.7	4.7	3.0	0.8	1.8	12.2	13,363
Maryland	9.0	0.1	9.0	3.7	0.4	<	0.2	0.5	0.5	3.6	90,633
New Jersey	9.6	0.1	9.5	4.1	0.2	0.5	0.2	0.4	0.5	3.5	171,763
New York	16.6	0.9	15.7	5.3	0.3	1.8	1.2	0.8	0.8	5.5	347,942
Pennsylvania	10.0	0.1	9.9	4.7	0.1	0.4	0.4	0.4	0.4	3.5	194,678
Great Lakes	10.5	<	10.5	4.5	0.3	0.4	0.7	0.6	0.6	3.3	682,067
Illinois	9.1	<	9.1	3.7	0.4	0.1	0.4	0.5	0.6	3.3	204,693
Indiana	10.0	0.1	9.9	4.8	-	0.4	0.9	0.5	0.3	3.0	82,239
Michigan	11.4	0.1	11.3	5.0	0.4	0.2	1.0	0.7	0.6	3.3	151,995
Ohio	10.6	<	10.6	4.7	0.1	0.7	0.8	0.5	0.6	3.2	168,343
Wisconsin	12.9	<	12.8	5.3	0.6	0.9	0.8	1.1	0.7	3.6	74,797
Plains	11.4	0.1	11.3	4.8	0.4	0.5	0.8	0.9	0.5	3.4	271,663
Iowa	11.7	0.2	11.5	5.0	0.6	0.3	1.0	1.1	0.4	3.1	41,018
Kansas	10.8	<	10.8	4.6	0.5	<	0.7	0.9	0.5	3.5	39,178
Minnesota	14.8	0.1	14.7	5.3	0.3	1.5	1.0	1.2	0.5	4.9	71,014
Missouri	8.9	<	8.9	4.3	0.3	0.1	0.7	0.5	0.5	2.5	79,476
Nebraska	11.1	<	11.1	5.0	0.5	0.1	1.3	0.9	0.4	3.0	23,564
North Dakota	11.0	0.1	10.9	5.7	-	0.3	0.1	1.2	0.4	3.2	8,329
South Dakota	9.2	<	9.1	5.0	-	0.1	0.2	1.0	0.4	2.4	9,084
Southeast	10.6	<	10.5	4.4	0.2	0.1	1.2	0.5	0.5	3.6	848,796
Alabama	9.9	<	9.9	4.2	-	<	1.6	0.6	0.5	3.0	52,772
Arkansas	8.5	<	8.5	4.7	-	<	0.7	0.5	0.4	2.2	29,195
Florida	11.7	<	11.7	4.2	0.4	0.1	0.9	0.5	0.7	4.8	204,479
Georgia	11.5	<	11.5	4.8	<	<	2.4	0.5	0.5	3.2	96,823
Kentucky	8.6	<	8.6	4.0	-	<	0.7	0.4	0.4	3.1	47,934
Louisiana	11.4	<	11.4	4.7	<	<	1.1	0.6	0.7	4.2	54,006

Table 114 (cont.)
Local Expenditures as a Percentage of Personal Income, FY 1989

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1988
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	12.8%	<	12.8%	5.2%	0.8%	0.1%	2.4%	0.8%	0.4%	3.1%	\$29,073
North Carolina	10.6	0.2%	10.5	4.7	0.5	0.3	1.2	0.3	0.5	2.9	92,886
South Carolina	9.8	<	9.8	5.0	-	0.1	1.4	0.2	0.4	2.8	44,924
Tennessee	9.7	<	9.7	3.6	-	0.1	1.3	0.6	0.5	3.6	68,203
Virginia	9.4	<	9.4	4.4	-	0.4	0.4	0.4	0.5	3.4	106,619
West Virginia	9.2	<	9.1	5.4	-	<	0.7	0.1	0.3	2.7	21,882
Southwest											
Arizona	14.2	0.4	13.8	5.2	0.6	0.3	0.5	1.0	0.8	5.3	52,370
New Mexico	12.6	0.1	12.5	5.8	0.2	0.1	0.5	0.7	0.7	4.6	18,789
Oklahoma	9.9	<	9.8	4.7	-	<	1.0	0.7	0.4	3.1	43,032
Texas	11.8	<	11.7	5.0	0.5	<	0.9	0.6	0.6	4.0	245,652
Rocky Mountain											
Colorado	11.9	<	11.9	4.7	0.1	0.7	0.7	0.9	0.7	4.1	54,231
Idaho	10.2	0.1	10.1	4.6	0.2	0.2	1.1	0.8	0.5	2.7	12,750
Montana	11.4	0.1	11.3	6.1	0.1	0.1	0.4	0.7	0.5	3.4	10,427
Utah	11.4	<	11.3	5.7	-	<	0.4	0.6	0.6	4.0	20,688
Wyoming	18.8	<	18.7	8.0	1.1	0.1	2.8	0.8	0.8	5.2	6,592
Far West¹											
California	12.4	<	12.4	4.0	0.5	1.3	1.2	0.4	0.7	4.3	533,116
Nevada	11.9	<	11.9	3.9	-	0.2	1.0	0.6	0.8	5.5	18,563
Oregon	12.8	<	12.8	5.8	0.7	0.1	0.6	0.7	0.6	4.3	41,175
Washington	10.6	<	10.6	4.8	-	<	0.8	0.4	0.5	4.0	76,299
Alaska	19.3	<	19.3	7.2	-	<	0.8	1.1	0.7	9.3	10,010
Hawaii	4.6	-	4.6	<	-	<	<	0.4	0.6	3.4	18,412

- represents zero

< rounds to zero

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

Source: ACIR computations based on Table 93, this volume, from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 115

State and Local Direct General Expenditures, Per Capita, Selected Years 1957-1989

Region and State	1989		Percent of US Average	Per Capita Indexed to U.S. Average (U.S. = 100)									
	Total Direct General Expenditure (millions)	Per Capita		1988	1987	1986	1985	1984	1983	1982	1976	1966	1957
U.S. Average	\$759,380.2	\$3,059	100%	\$2,857	\$2,685	\$2,507	\$2,313	\$2,131	\$1,982	\$1,868	\$1,191	\$423	\$237
New England	45,771.1	3,508	115	110	100	103	101	101	102	100			
Connecticut	12,391.1	3,826	125	114	109	103	102	101	100	97	92	101	136
Maine	3,683.1	3,014	99	94	92	92	91	91	89	88	85	82	86
Massachusetts	21,556.9	3,646	119	115	111	108	105	105	106	105	106	102	123
New Hampshire	3,030.3	2,737	89	88	83	81	78	81	87	84	87	89	101
Rhode Island	3,294.6	3,301	108	107	104	107	110	111	110	110	101	102	89
Vermont	1,815.1	3,201	105	103	102	102	104	104	105	104	105	110	104
Mideast	164,397.0	3,762	123	121	119	118	118	117	116	116			
Delaware	2,390.2	3,551	116	115	111	112	116	116	110	115	115	137	102
District of Columbia	3,661.3	6,062	198	200	192	187	188	183	180	184	175	122	95
Maryland	14,769.1	3,146	103	103	103	103	102	108	112	108	113	98	103
New Jersey	27,985.0	3,617	118	115	113	112	107	107	105	104	101	89	100
New York	82,700.4	4,607	151	147	145	144	145	143	141	141	146	125	126
Pennsylvania	32,891.2	2,732	89	88	88	87	88	86	89	90	93	85	83
Great Lakes	120,160.7	2,841	93	95	96	97	96	98	98	98			
Illinois	31,618.9	2,712	89	91	94	94	94	95	96	96	99	90	95
Indiana	14,062.6	2,514	82	80	81	80	80	81	80	78	76	91	87
Michigan	29,773.1	3,211	105	109	108	111	108	112	113	112	110	106	111
Ohio	29,472.2	2,702	88	90	91	91	92	92	91	90	87	87	94
Wisconsin	15,233.8	3,130	102	103	106	108	110	111	109	114	104	110	101
Plains	51,568.3	2,889	94	94	96	97	98	98	98	98			
Iowa	8,307.1	2,925	96	93	94	97	100	101	102	101	96	102	99
Kansas	6,875.8	2,736	89	90	93	95	96	98	99	97	91	95	114
Minnesota	16,138.8	3,708	121	121	122	122	123	123	121	125	114	113	110
Missouri	11,829.9	2,293	75	75	77	76	77	76	75	75	76	85	81
Nebraska	4,493.4	2,789	91	91	92	95	97	96	96	95	89	92	85
North Dakota	2,128.2	3,225	105	102	108	108	117	116	113	114	99	113	109
South Dakota	1,795.1	2,511	82	82	95	90	96	94	90	93	95	104	103
Southeast	155,076.9	2,613	85	84	83	83	83	82	83	83			
Alabama	9,933.6	2,412	79	78	77	85	85	82	84	81	78	81	75
Arkansas	4,924.3	2,047	67	68	71	73	73	69	69	72	72	76	62
Florida	35,891.7	2,833	93	89	88	85	85	85	83	83	84	90	99
Georgia	17,919.3	2,784	91	91	89	88	85	86	90	90	82	79	79
Kentucky	9,140.4	2,452	80	80	78	77	78	81	78	78	79	81	65
Louisiana	11,852.9	2,705	88	88	92	97	100	105	107	106	93	98	116
Mississippi	6,324.9	2,413	79	79	75	78	77	79	78	83	81	77	64
North Carolina	16,532.6	2,516	82	79	77	76	77	75	76	77	78	71	68
South Carolina	8,646.3	2,462	80	80	79	79	77	74	73	77	81	63	65
Tennessee	11,801.2	2,389	78	78	77	77	75	75	75	72	79	79	68
Virginia	17,776.5	2,915	95	92	89	88	86	85	86	87	86	82	76
West Virginia	4,333.1	2,333	76	80	85	86	86	85	87	88	88	85	65
Southwest	67,844.2	2,682	88	89	89	91	90	91	90	88			
Arizona	11,422.0	3,212	105	104	104	101	100	98	95	96	97	110	115
New Mexico	4,645.4	3,040	99	99	100	108	110	116	116	112	94	121	118
Oklahoma	8,008.2	2,484	81	81	83	89	88	91	88	88	80	100	105
Texas	43,768.6	2,576	84	86	87	88	87	87	87	84	81	81	86
Rocky Mountain	21,356.1	2,918	95	98	103	105	107	105	104	101			
Colorado	9,868.9	2,975	97	101	106	102	105	103	102	101	106	122	119
Idaho	2,421.9	2,388	78	78	78	79	81	80	81	81	92	100	98
Montana	2,351.7	2,918	95	98	107	111	113	112	108	103	106	116	119
Utah	4,632.0	2,714	89	89	95	99	101	96	94	92	94	117	98
Wyoming	2,081.8	4,383	143	150	165	178	180	183	180	169	136	165	138
Far West¹	124,311.4	3,293	108	111	112	111	111	110	112	114			
California	97,576.1	3,357	110	113	114	112	112	111	112	115	120	138	136
Nevada	3,439.2	3,096	101	103	105	106	109	112	118	109	119	156	155
Oregon	8,886.3	3,151	103	104	105	107	107	112	113	119	114	119	114
Washington	14,409.8	3,027	99	100	103	102	109	107	107	108	102	116	124
Alaska	5,187.1	9,843	322	334	371	376	411	410	437	426	259	218	n.a.
Hawaii	3,707.4	3,334	109	104	105	108	107	114	122	121	148	133	n.a.

n.a. — not available

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances in [year]*.

Table 116

State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1942-1989

Region and State	1989	1988	1987	1986	1985	1984	1982	1980	1976	1966	1957
United States	18.71%	18.65%	18.52%	18.26%	18.28%	18.41%	17.84%	19.03%	20.32%	15.57%	11.60%
New England	17.36	16.91	16.68	16.29	16.35	16.70	16.86				
Connecticut	16.47	15.46	15.03	14.35	14.39	14.55	14.24	15.60	15.77	12.78	11.31
Maine	20.10	19.55	19.57	19.54	19.59	19.94	19.46	20.47	21.35	15.15	12.14
Massachusetts	17.46	17.12	16.96	16.58	16.49	16.93	17.39	20.08	20.55	14.16	12.42
New Hampshire	14.36	13.87	14.48	13.92	14.06	14.66	15.79	16.66	19.68	14.98	12.83
Rhode Island	19.52	19.62	19.34	19.34	19.94	20.32	20.35	21.01	20.57	15.38	10.59
Vermont	21.16	20.90	20.87	21.38	22.40	22.46	21.82	22.63	25.44	20.16	14.34
Mideast	19.81	19.71	19.45	19.22	19.55	19.62	19.21				
Delaware	20.63	20.58	20.27	20.09	19.94	19.75	19.67	19.83	20.48	17.36	8.64
District of Columbia	27.40	29.41	26.45	25.85	25.50	24.71	24.99	27.35	26.38	14.06	8.90
Maryland	16.30	16.52	16.64	16.52	16.42	17.87	17.59	19.80	21.03	14.11	11.15
New Jersey	16.29	16.36	16.40	16.38	16.18	16.32	15.98	17.39	17.90	11.82	9.36
New York	23.77	23.51	22.86	22.51	23.41	23.47	22.96	24.08	26.38	16.31	11.73
Pennsylvania	16.90	16.65	16.56	16.30	16.40	16.04	16.09	17.36	18.78	13.13	9.18
Great Lakes	17.62	17.89	17.84	17.83	17.53	18.18	17.08				
Illinois	15.45	15.97	16.20	15.97	15.78	16.40	15.43	16.47	17.45	11.72	9.17
Indiana	17.10	16.48	16.54	16.05	15.80	16.46	14.94	14.75	16.00	13.56	10.07
Michigan	19.59	20.15	19.73	20.51	19.85	20.84	19.49	20.10	21.06	14.96	11.97
Ohio	17.51	17.76	17.53	17.32	17.15	17.58	16.29	16.52	17.64	13.01	9.83
Wisconsin	20.37	20.29	20.54	20.71	20.45	20.88	20.90	21.14	21.82	17.24	12.34
Plains	18.98	18.42	18.49	18.27	18.18	18.59	17.71				
Iowa	20.25	18.97	18.73	19.14	18.84	20.06	17.46	19.29	18.89	16.13	12.75
Kansas	17.55	17.12	17.12	17.37	16.84	17.07	16.23	17.14	18.42	15.28	14.80
Minnesota	22.73	22.30	22.05	21.75	21.62	22.01	22.01	21.46	23.70	17.93	14.04
Missouri	14.88	14.72	15.11	14.56	14.67	14.90	14.42	15.68	16.47	13.53	9.70
Nebraska	19.07	18.51	17.99	17.94	18.14	18.44	17.32	17.74	17.50	14.83	11.02
North Dakota	25.55	22.63	22.98	22.27	21.78	21.30	19.87	22.21	20.76	20.84	17.69
South Dakota	19.76	19.07	21.56	20.19	20.06	20.44	18.83	21.31	23.11	19.59	15.43
Southeast	18.27	17.97	17.81	17.60	17.38	17.43	17.25				
Alabama	18.82	18.61	18.44	20.07	19.89	18.97	18.44	19.66	20.18	18.04	13.38
Arkansas	16.87	17.11	17.33	17.69	17.36	16.63	16.45	18.11	18.59	17.63	12.77
Florida	17.55	16.81	16.53	15.87	15.87	15.98	15.32	16.84	18.01	16.05	12.77
Georgia	18.51	18.37	18.17	17.91	17.46	17.91	18.84	19.11	19.26	15.67	12.97
Kentucky	19.07	18.95	18.56	17.76	17.47	18.31	17.01	20.74	19.42	16.75	11.17
Louisiana	21.95	21.75	21.86	21.59	21.45	21.92	20.47	21.53	23.00	20.36	17.43
Mississippi	21.76	21.76	20.86	21.40	20.44	20.91	21.15	22.74	23.82	20.44	15.49
North Carolina	17.80	17.22	16.92	16.65	16.69	16.60	16.91	18.45	18.75	14.93	12.14
South Carolina	19.25	19.23	19.04	18.80	17.87	17.27	17.86	19.13	21.13	14.71	12.89
Tennessee	17.30	17.42	17.50	17.21	16.89	16.77	15.96	18.43	19.22	16.79	11.43
Virginia	16.67	16.22	15.89	15.43	15.22	15.14	15.65	17.25	17.91	14.64	10.84
West Virginia	19.80	20.49	21.26	20.98	20.22	19.69	19.83	21.43	21.45	17.43	9.86
Southwest	18.85	18.70	18.28	17.80	17.41	17.35	15.98				
Arizona	21.81	21.35	21.22	20.67	20.32	20.11	18.68	20.37	21.92	20.16	14.57
New Mexico	24.72	24.07	23.92	25.19	25.17	26.02	24.50	22.98	23.81	23.45	16.20
Oklahoma	18.61	18.21	17.86	18.24	17.46	17.61	15.88	17.29	18.48	18.48	14.98
Texas	17.82	17.83	17.35	16.66	16.32	16.19	14.92	16.48	17.39	14.88	11.44
Rocky Mountain	20.40	20.57	21.16	20.69	20.92	20.49	18.93				
Colorado	18.20	18.47	18.78	17.53	17.77	17.48	16.93	18.03	21.53	19.24	13.90
Idaho	19.00	18.93	18.47	17.76	18.59	18.11	17.16	18.81	21.56	17.65	14.06
Montana	22.55	22.75	24.11	25.15	24.86	24.10	20.92	23.05	23.41	20.15	14.86
Utah	22.39	22.12	23.38	23.95	23.81	23.24	20.72	23.98	23.13	21.36	13.37
Wyoming	31.58	32.61	33.43	33.67	33.92	32.56	26.46	24.64	27.56	27.18	16.11
Far West¹	18.58	18.87	18.76	18.28	18.83	18.51	18.43				
California	18.30	18.67	18.54	17.96	18.43	18.09	18.17	19.04	22.06	18.41	12.67
Nevada	18.53	18.77	19.03	18.91	19.41	19.66	18.01	20.20	22.05	20.90	14.86
Oregon	21.58	21.64	21.29	21.26	21.38	22.29	22.02	22.14	23.90	18.32	13.79
Washington	18.89	18.78	18.82	18.71	19.94	18.88	18.10	19.60	19.76	16.86	13.72
Alaska	51.82	51.68	55.05	53.18	56.69	52.98	56.30	54.94	35.38	29.49	9.05
Hawaii	20.14	19.36	19.29	19.69	19.20	20.36	20.80	22.46	27.62	19.95	15.61

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

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

Public Employment and Public Employee Retirement Systems

The tables in this section were derived from *Public Employment in 1989* and *Finances of Employee-Retirement Systems of State and Local Governments: 1987-88* (Bureau of the Census). The data on federal civilian employment and payrolls are from the U.S. Office of Personnel Management; on state employment and payrolls from a mail survey of all state departments, agencies, and institutions; and on local government from a sample of 22,000 local governments. The data on state and local employee retirement systems are from mail surveys of approximately 1,000 retirement systems.

The data are presented as total employment and as full-time equivalent employment. The latter is a statistic computed by the Census Bureau to represent the maximum number of full-time employees that could have been employed if the number of hours worked by part-time employees were worked by full-time employees. Employment data are reported by national totals and state by state for all employees (full-time and part-time) and for full-time equivalent employees (state and local employees only for state-by-state comparisons). Totals for federal employment in Tables 117 and 118 differ from the total in Table 119, 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 123 and 124 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 125 shows the cash and investment holdings of state and local retirement systems from 1977 to 1988. The amounts generally reflect the face or purchase value of the investments. This table shows how government and employee contributions are invested.

Table 117
Public Employment in the United States, Selected Years 1952-1989

Year	Total Government: Federal, State and Local	Federal (civilian)	State and Local	State	Local ¹
1952	7,105	2,583	4,522	1,060	3,461
1957	8,047	2,439	5,608	1,300	4,307
1962	9,388	2,539	6,849	1,680	5,169
1967	11,867	2,993	8,874	2,335	6,539
1972	13,759	2,795	10,964	2,957	8,007
1977	15,459	2,848	12,611	3,491	9,120
1978	15,628	2,885	12,743	3,539	9,204
1979	15,971	2,869	13,102	3,699	9,403
1980	16,213	2,898	13,315	3,753	9,562
1981	15,968	2,865	13,103	3,726	9,377
1982	15,919	2,848	13,071	3,747	9,324
1983	15,888	2,875	13,013	3,764	9,249
1984	16,436	2,942	13,493	3,898	9,595
1985	16,690	3,021	13,669	3,984	9,685
1986	16,933	3,019	13,914	4,068	9,846
1987	17,281	3,091 ²	14,191	4,115	10,076
1988	17,588	3,112 ²	14,476	4,236	10,240
1989	17,879	3,114	14,765	4,365	10,400

Year	Total Full-Time Equivalent Public Employment				Full-Time Equivalent Public Employment Per 10,000 Population		
	Total	State	Local	Federal	Total	State	Local
1952	4,012	958	3,054	n.a.	257	61	195
1957	4,793	1,154	3,638	2,340	280	67	213
1962	5,958	1,478	4,480	2,470	321	80	241
1967	7,455	1,946	5,509	2,908	385	98	287
1972	9,237	2,487	6,750	2,771	442	119	323
1977	10,591	2,903	7,688	2,720	485	134	351
1978	10,724	2,966	7,758	2,747	492	136	356
1979	10,944	3,072	7,871	2,708	497	140	358
1980	11,047	3,106	7,941	³	488	137	351
1981	10,917	3,087	7,830	³	476	135	341
1982	10,862	3,080	7,782	³	468	133	335
1983	10,885	3,116	7,769	³	465	133	332
1984	11,143	3,177	7,966	³	472	135	337
1985	11,352	3,255	8,097	³	443	125	317
1986	11,853	3,437	8,415	³	492	143	349
1987	12,086	3,491	8,595	³	497	143	353
1988	12,404	3,606	8,798	2,937	505	147	358
1989	12,723	3,709	9,014	³	513	149	363

n.a. — not available

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

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

³ Federal full-time equivalent employment was not calculated by the federal government for 1980-1987 and 1989.

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

Table 118
Summary of Public Employment in the United States, Selected Years 1929-1989

Year	Number (thousands)					Annual Percentage Increase or Decrease ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local
1929	3,100	600	2,500	600	1,900						100.0%	19.4%	80.6%	19.4%	61.3%
1939	4,200	1,100	3,100	700	2,400	3.1%	6.2%	2.2%	1.6%	2.4%	100.0	26.2	73.8	16.7	57.1
1944	6,537	3,365	3,172	700	2,472	9.3	25.1	0.5	<	0.6	100.0	51.5	48.5	10.7	37.8
1949	6,203	2,047	4,156	1,037	3,119	-1.0	-9.5	5.6	8.2	4.8	100.0	33.0	67.0	16.7	50.3
1952	7,105	2,583	4,521	1,060	3,461	4.6	8.1	2.8	0.7	3.5	100.0	36.4	63.6	14.9	48.7
1954	7,232	2,373	4,859	1,149	3,710	0.9	-4.2	3.7	4.1	3.5	100.0	32.8	67.2	15.9	51.3
1957	8,047	2,439	5,607	1,300	4,307	3.6	0.9	4.9	4.2	5.1	100.0	30.3	69.7	16.2	53.5
1959 ²	8,487	2,399	6,088	1,454	4,634	2.7	-0.8	4.2	5.8	3.7	100.0	28.3	71.7	17.1	54.6
1964	10,064	2,528	7,536	1,873	5,663	3.5	1.1	4.4	5.2	4.1	100.0	25.1	74.9	18.6	56.3
1969	12,685	2,969	9,716	2,614	7,102	4.7	3.3	5.2	6.9	4.6	100.0	23.4	76.6	20.6	56.0
1970	13,028	2,881	10,147	2,755	7,392	2.6	-3.1	4.2	5.1	3.9	100.0	22.1	77.9	21.1	56.7
1971	13,316	2,872	10,444	2,832	7,612	2.2	-0.3	2.8	2.7	2.9	100.0	21.6	78.4	21.3	57.2
1972	13,759	2,795	10,964	2,957	8,007	3.2	-2.8	4.7	4.2	4.9	100.0	20.3	79.7	21.5	58.2
1973	14,139	2,786	11,352	3,013	8,339	2.7	-0.3	3.4	1.9	4.0	100.0	19.7	80.3	21.3	59.0
1974	14,628	2,874	11,754	3,155	8,599	3.3	3.1	3.4	4.5	3.0	100.0	19.6	80.4	21.6	58.8
1975	14,973	2,890	12,084	3,271	8,813	2.3	0.6	2.7	3.5	2.4	100.0	19.3	80.7	21.8	58.9
1976	15,012	2,843	12,169	3,343	8,826	0.3	-1.7	0.7	2.2	0.1	100.0	18.9	81.1	22.3	58.8
1977	15,459	2,848	12,611	3,491	9,120	2.9	0.2	3.5	4.2	3.2	100.0	18.4	81.6	22.6	59.0
1978	15,628	2,885	12,743	3,539	9,204	1.1	1.3	1.0	1.4	0.9	100.0	18.5	81.5	22.6	58.9
1979	15,971	2,869	13,102	3,699	9,403	2.1	-0.6	2.7	4.3	2.1	100.0	18.0	82.0	23.2	58.9
1980	16,213	2,898	13,315	3,753	9,562	1.5	1.0	1.6	1.4	1.7	100.0	17.9	82.1	23.1	59.0
1981	15,968	2,865	13,103	3,726	9,377	-1.5	-1.2	-1.6	-0.7	-2.0	100.0	17.9	82.1	23.3	58.7
1982	15,861	2,848	13,013	3,764	9,249	-0.7	-0.6	-0.7	1.0	-1.4	100.0	18.0	82.0	23.7	58.3
1983	16,034	2,874	13,160	3,816	9,344	1.1	0.9	1.1	1.4	1.0	100.0	17.9	82.1	23.8	58.3
1984	16,436	2,942	13,493	3,898	9,595	2.4	2.3	2.5	2.1	2.6	100.0	17.9	82.1	23.7	58.4
1985	16,690	3,021	13,669	3,984	9,685	1.5	2.6	1.3	2.2	0.9	100.0	18.1	81.9	23.9	58.0
1986	16,933	3,019	13,914	4,068	9,846	1.4	-0.1	1.8	2.1	1.6	100.0	17.8	82.2	24.0	58.1
1987	17,281	3,091	14,191	4,115	10,076	2.0	2.3	2.0	1.1	2.3	100.0	17.9	82.1	23.8	58.3
1988	17,588	3,112	14,476	4,236	10,240	1.7	0.7	2.0	2.9	1.6	100.0	17.7	82.3	24.1	58.2
1989	17,879	3,114	14,765	4,365	10,400	1.7	0.1	2.0	3.0	1.6	100.0	17.4	82.6	24.4	58.2

< 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 in [year]*, Tables 1-4 in 1989 edition.

Table 119
Public Employees, 1989

	All Employees (full and part-time)					Full-Time Equivalent Employment, State and Local Governments					
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population		
			Total	State	Local	Total	State	Local	Total	State	Local
United States	17,706,041	2,941,083	14,764,958	4,364,638	10,400,320	12,722,746	3,708,606	9,014,140	518	149	363
New England	864,067	127,702	736,365	260,225	476,140	641,193	225,793	415,400			
Connecticut	201,314	24,242	177,072	66,911	110,161	157,681	60,013	97,668	487	185	302
Maine	95,659	17,659	78,000	27,122	50,878	64,072	22,670	41,402	524	186	339
Massachusetts	393,119	62,175	330,944	106,876	224,068	292,488	93,559	198,929	495	158	336
New Hampshire	68,423	8,028	60,395	20,531	39,864	49,332	16,444	32,888	446	149	297
Rhode Island	65,127	10,511	54,616	24,106	30,510	47,690	19,949	27,741	478	200	278
Vermont	40,425	5,087	35,338	14,679	20,659	29,930	13,158	16,772	528	232	296
Mideast	3,352,177	719,675	2,632,502	694,738	1,937,764	2,355,539	621,274	1,734,265			
Delaware	46,727	5,369	41,358	23,488	17,870	35,886	19,650	16,236	533	292	241
District of Columbia ²	267,467	210,494	56,973	-	56,973	55,482	-	55,482	919	-	919
Maryland	409,054	132,277	276,777	99,732	177,045	240,644	86,100	154,544	513	183	329
New Jersey	527,776	76,975	450,801	123,758	327,043	406,384	111,586	294,798	525	144	381
New York	1,418,604	158,969	1,259,635	302,575	957,060	1,139,694	280,501	859,193	635	156	479
Pennsylvania	682,549	135,591	546,958	145,185	401,773	477,449	123,437	354,012	397	103	294
Great Lakes	2,784,249	327,177	2,457,072	690,301	1,766,771	2,015,996	555,536	1,460,460			
Illinois	764,118	106,976	657,142	163,787	493,355	538,102	133,908	404,194	462	115	347
Indiana	367,567	41,639	325,928	104,612	221,316	273,871	83,168	190,703	490	149	341
Michigan	607,936	57,761	550,175	163,664	386,511	445,090	133,108	311,982	458	137	321
Ohio	703,606	92,993	610,613	170,008	440,605	516,178	140,378	375,800	473	129	345
Wisconsin	341,022	27,808	313,214	88,230	224,984	242,755	64,974	177,781	499	133	365
Plains	1,342,229	175,169	1,167,060	355,582	811,478	947,145	300,935	646,210			
Iowa	212,499	18,515	193,984	60,608	133,376	163,319	57,557	105,762	575	203	372
Kansas	209,659	24,826	184,833	57,216	127,617	150,393	48,725	101,668	598	194	405
Minnesota	316,410	32,323	284,087	81,266	202,821	224,431	65,300	159,131	516	150	366
Missouri	347,576	66,553	281,023	84,436	196,587	239,853	72,365	167,488	465	140	325
Nebraska	134,288	15,688	118,600	35,253	83,347	96,403	29,141	67,262	598	181	418
North Dakota	61,992	8,059	53,933	20,279	33,654	35,990	15,228	20,762	545	231	315
South Dakota	59,805	9,205	50,600	16,524	34,076	36,756	12,619	24,137	514	176	338
Southeast	4,158,950	679,878	3,479,072	1,124,654	2,354,418	3,098,603	978,106	2,120,497			
Alabama	304,883	58,443	246,440	87,931	158,509	217,957	74,199	143,758	529	180	349
Arkansas	156,169	19,432	136,737	48,423	88,314	117,538	41,876	75,662	489	174	314
Florida	800,401	109,157	691,244	169,586	521,658	629,303	149,896	479,407	497	118	378
Georgia	493,783	88,219	405,564	118,807	286,757	370,343	107,129	263,214	575	166	409
Kentucky	236,448	35,423	201,025	80,685	120,340	184,039	74,329	109,710	494	199	294
Louisiana	296,756	33,915	262,841	97,319	165,522	234,286	81,946	152,340	535	187	348

Table 119 (cont.)
Public Employees, 1989

	All Employees (full and part-time)			Full-Time Equivalent Employment, State and Local Governments							
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population		
			Total	State	Local	Total	State	Local	Total	State	Local
Southeast (cont.)											
Mississippi	191,737	24,022	167,715	51,894	115,821	148,455	46,093	102,362	566	176	391
North Carolina	446,784	46,353	400,431	120,350	280,081	341,804	105,012	236,792	520	160	360
South Carolina	244,483	33,066	211,417	85,455	125,962	188,875	75,765	113,110	538	216	322
Tennessee	332,239	56,773	275,466	87,528	187,938	246,668	75,461	171,207	499	153	347
Virginia	535,720	159,554	376,166	138,384	237,782	326,995	113,737	213,258	536	187	350
West Virginia	119,547	15,521	104,026	38,292	65,734	92,340	32,663	59,677	497	176	321
Southwest											
Arizona	249,142	38,451	210,691	56,946	153,745	180,929	48,127	132,802	509	135	373
New Mexico	137,223	26,685	110,538	50,386	60,152	93,058	38,092	54,966	609	249	360
Oklahoma	249,349	47,395	201,954	76,003	125,951	174,914	63,788	111,126	543	198	345
Texas	1,166,625	175,607	991,018	248,363	742,655	893,199	212,123	681,076	526	125	401
Rocky Mountain											
Colorado	269,817	52,980	216,837	68,375	148,462	177,999	52,237	125,762	537	157	379
Idaho	74,974	9,880	65,094	20,794	44,300	52,584	17,264	35,320	519	170	348
Montana	75,066	11,370	63,696	21,774	41,922	49,271	15,772	33,499	611	196	416
Utah	142,612	36,965	105,647	40,601	65,046	83,830	34,949	48,881	491	205	286
Wyoming	48,859	6,464	42,395	12,693	29,702	36,480	12,212	24,268	768	257	511
Far West³											
California	1,965,231	324,702	1,640,529	375,809	1,264,720	1,375,269	310,169	1,065,100	473	107	366
Nevada	70,330	10,338	59,992	18,042	41,950	52,966	15,210	37,756	477	137	340
Oregon	210,092	28,922	181,170	60,142	121,028	147,639	50,740	96,899	524	180	344
Washington	351,464	64,979	286,485	110,652	175,833	244,848	88,792	156,056	514	186	328
Alaska	63,770	14,549	49,221	24,719	24,502	42,858	22,012	20,846	813	418	396
Hawaii	94,593	26,973	67,620	53,839	13,781	58,426	45,475	12,951	525	409	116

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

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment 1989*, Table 6.

Table 120
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1957-1989¹

Region and State	1989		Percentage of State Personal Income												
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1988	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957
United States	8.3%	100	7.8%	7.8%	7.9%	7.7%	7.6%	8.0%	7.6%	8.5%	8.9%	9.2%	9.2%	8.0%	5.6%
New England	6.9	83	6.5	6.4	6.5	6.4	6.3	6.8	6.6	8.0	8.2	8.5	8.8	7.3	5.0
Connecticut	6.6	80	6.3	6.0	6.1	6.0	5.9	5.9	5.6	6.8	6.7	7.1	7.7	6.4	4.4
Maine	7.8	94	7.1	7.0	7.2	7.1	7.1	7.7	7.2	7.9	8.2	8.5	9.2	7.7	4.9
Massachusetts	6.8	81	6.5	6.6	6.5	6.5	6.2	7.0	7.0	8.4	8.8	8.9	8.9	7.4	5.6
New Hampshire	5.6	68	5.2	5.1	5.7	5.5	5.5	6.0	6.1	7.2	7.5	7.8	8.0	6.7	4.8
Rhode Island	8.3	99	7.6	7.5	7.5	7.6	8.1	8.3	8.2	8.9	8.9	8.9	8.6	7.0	4.7
Vermont	8.9	108	7.8	7.1	7.2	7.5	7.4	8.0	7.4	8.8	9.3	9.8	10.7	8.4	5.6
Mideast	8.6	103	8.1	8.1	8.0	8.0	7.8	8.2	7.9	9.6	9.7	9.8	9.4	7.5	4.9
Delaware	8.1	98	7.6	7.6	7.8	7.8	7.6	8.1	7.9	8.2	8.8	8.2	8.4	6.8	4.1
District of Columbia ²	13.9	167	13.8	14.3	12.9	12.8	12.5	12.5	12.3	14.7	14.8	14.1	11.6	8.8	5.0
Maryland	8.0	97	7.4	7.3	7.4	7.3	7.4	8.3	7.9	9.3	9.3	9.4	9.3	7.7	4.9
New Jersey	7.2	86	6.7	6.6	6.9	6.8	6.6	7.3	6.9	8.0	8.1	8.3	8.0	6.3	4.6
New York	10.5	126	10.0	9.9	9.5	9.5	9.3	9.5	9.1	9.9	10.0	11.1	11.1	9.1	6.3
Pennsylvania	6.5	78	6.1	6.1	6.2	6.2	6.2	6.6	6.3	7.3	7.2	7.8	7.9	6.4	4.3
Great Lakes	7.9	95	7.4	7.6	7.8	7.5	5.8	7.8	7.4	8.0	8.2	8.6	8.8	7.5	5.2
Illinois	7.3	88	6.8	7.0	7.2	7.0	6.8	7.5	7.0	7.6	8.1	8.6	8.5	6.8	4.6
Indiana	7.8	94	7.3	7.2	7.3	7.2	7.1	7.5	6.9	7.2	7.4	7.5	7.7	7.4	5.2
Michigan	8.6	103	8.3	8.6	8.8	8.6	8.5	8.9	8.7	9.0	9.1	9.7	9.7	8.4	6.0
Ohio	7.7	92	7.2	7.4	7.3	7.1	0.6	7.4	6.8	7.2	7.4	7.7	7.8	6.6	4.6
Wisconsin	8.5	102	8.0	8.1	8.6	8.3	8.3	8.2	8.1	8.8	9.1	9.6	10.2	8.4	5.7
Plains	8.4	101	7.8	7.6	7.8	7.6	7.4	7.9	7.4	8.4	8.7	8.7	8.9	8.4	6.1
Iowa	9.3	111	8.6	8.2	8.3	8.3	8.4	8.2	7.7	8.2	8.8	8.6	8.6	8.0	5.5
Kansas	8.8	105	7.9	7.3	7.6	7.6	7.5	7.3	7.2	7.8	8.3	8.2	8.2	8.1	6.0
Minnesota	9.0	109	8.1	8.3	8.6	8.2	8.2	8.7	7.9	9.1	9.5	10.1	10.6	8.9	6.4
Missouri	6.9	83	6.4	6.2	6.6	6.4	6.5	7.0	6.3	7.2	7.5	8.1	7.9	6.9	4.7
Nebraska	9.3	112	8.9	8.4	8.5	8.1	8.4	8.7	8.4	9.1	9.2	8.8	8.8	8.1	6.0
North Dakota	10.1	121	9.5	8.7	9.5	9.2	0.8	9.0	9.0	8.5	9.7	8.0	9.1	9.7	7.3
South Dakota	7.8	94	7.4	7.7	7.7	7.6	7.8	7.7	7.6	8.8	7.8	9.1	9.1	9.3	6.5
Southeast	8.2	99	7.5	7.5	7.7	7.7	7.5	7.8	7.5	8.5	8.6	8.6	8.5	8.0	5.9
Alabama	8.7	105	8.3	8.2	8.5	8.8	8.4	8.6	8.1	9.4	8.9	8.8	8.5	8.1	6.1
Arkansas	7.6	91	7.1	7.1	7.4	7.4	7.1	7.5	7.0	7.4	7.5	7.6	7.2	7.6	5.7
Florida	7.7	92	6.8	6.7	6.8	6.6	6.7	7.0	6.5	8.3	8.8	9.0	8.7	8.3	5.6
Georgia	8.5	102	7.6	7.7	7.8	7.8	7.5	8.4	7.8	8.6	8.9	9.2	8.4	7.8	5.5
Kentucky	7.9	95	7.3	7.3	7.5	7.2	7.2	7.2	7.0	7.5	7.4	7.8	7.9	7.5	5.2
Louisiana	8.8	106	8.4	8.5	8.7	8.7	8.4	8.0	7.7	8.2	8.9	9.3	9.5	9.0	7.1

Table 120 (cont.)
 State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1957-1989¹

Region and State	1989		Percentage of State Personal Income												
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1988	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957
Southeast (cont.)															
Mississippi	9.7%	117	8.7%	8.6%	8.7%	8.9%	8.3%	8.2%	8.1%	8.7%	9.0%	9.2%	9.1%	8.5%	6.7%
North Carolina	8.7	104	8.0	8.2	8.0	8.4	7.9	8.3	8.1	8.7	9.1	8.5	8.5	7.9	6.0
South Carolina	9.0	108	8.5	8.5	8.8	8.6	8.2	8.6	8.4	9.5	8.9	8.9	8.8	7.4	5.9
Tennessee	8.0	96	7.3	7.4	7.5	7.6	7.5	8.4	7.8	8.4	8.4	8.5	8.6	8.2	5.8
Virginia	7.7	92	7.0	7.0	7.1	7.0	7.0	7.5	7.2	8.4	8.2	8.6	8.3	7.3	5.2
West Virginia	8.4	101	8.4	8.7	9.0	8.8	8.6	8.4	8.3	8.7	8.8	8.4	8.9	8.5	5.6
Southwest															
Arizona	8.6	104	8.0	8.1	8.1	7.8	7.7	7.7	7.3	9.1	9.6	9.8	9.6	9.1	6.2
Arizona	9.4	113	8.5	9.1	9.0	8.8	8.6	9.6	9.3	10.7	11.3	11.4	10.5	10.7	6.8
New Mexico	10.6	127	9.9	9.9	9.9	10.0	10.1	10.6	9.8	10.5	10.8	11.4	11.3	10.5	6.6
Oklahoma	8.4	101	7.8	8.0	8.1	7.8	7.5	7.5	7.0	7.6	8.0	8.1	8.3	7.9	6.2
Texas	8.4	100	7.8	7.7	7.7	7.5	7.4	7.2	6.9	7.7	8.1	8.4	8.2	7.4	5.3
Rocky Mountain															
Colorado	9.2	111	8.7	8.9	8.9	8.6	8.5	8.6	8.2	9.5	10.0	10.1	10.1	9.8	6.4
Colorado	8.8	106	8.5	8.5	8.5	7.9	7.6	7.7	7.8	9.8	10.0	10.3	9.4	9.4	6.0
Idaho	8.6	103	8.2	8.2	8.3	8.0	8.1	8.5	7.8	8.6	9.5	9.3	9.0	8.9	6.2
Montana	10.4	125	8.8	9.2	9.4	9.9	10.1	10.4	8.9	10.4	11.3	10.5	10.0	9.2	6.4
Utah	9.1	110	8.6	8.9	9.1	9.2	9.0	9.1	8.3	9.9	10.2	9.8	10.8	9.9	6.2
Wyoming	12.3	148	12.1	12.5	12.5	11.7	11.9	10.5	9.6	9.0	9.1	10.5	11.5	11.5	7.0
Far West³															
California	8.7	104	8.0	8.1	8.6	8.0	8.5	8.5	8.6	9.2	10.1	10.4	10.6	9.6	6.5
California	8.7	104	8.0	8.1	8.1	7.9	8.0	8.5	8.0	9.1	10.3	10.9	10.9	9.7	6.5
Nevada	7.9	95	7.5	7.6	7.8	8.2	7.7	8.7	7.5	8.9	9.6	9.8	10.2	9.6	6.0
Oregon	9.1	109	8.5	8.6	8.8	8.7	8.7	9.3	8.9	9.5	10.6	10.8	10.7	9.8	6.9
Washington	8.7	105	8.1	8.3	8.3	8.3	8.2	8.4	8.2	9.3	10.0	10.1	10.7	9.1	6.5
Alaska	16.6	199	15.6	15.7	16.5	16.4	15.4	15.7	14.7	14.6	14.4	13.9	17.3	12.3	5.0
Hawaii	8.4	101	7.6	7.3	7.4	7.6	7.7	8.6	8.1	9.4	10.2	9.7	9.6	9.5	6.6

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, Census of Governments, various years; *Public Employment in [year]*; personal income figures from Bureau of Economic Analysis, *Survey of Current Business*; April 1991.

Table 121
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1989

Region and State	1989		Earnings Indexed to U.S. Average (current dollars)												
	Average Annual Earnings ¹	Indexed to U.S. Average (U.S. = 100)	1988	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957
	United States	\$27,516	100	\$26,244	\$25,068	\$24,108	\$22,620	\$21,336	\$19,044	\$17,568	\$12,936	\$12,252	\$9,480	\$6,816	\$5,304
New England	28,064	102	99	96	95	95	94	92	92	93	93	96	97	94	92
Connecticut	32,928	120	118	111	108	107	108	98	96	101	102	110	110	108	112
Maine	23,256	85	84	83	81	82	82	82	82	82	81	83	84	82	78
Massachusetts	29,424	107	107	104	103	103	100	101	98	103	103	105	103	99	100
New Hampshire	25,344	92	90	86	86	83	83	81	82	86	86	87	89	87	84
Rhode Island	30,000	109	108	108	107	107	106	103	107	100	100	99	98	95	89
Vermont	27,432	100	89	87	86	85	86	85	84	87	85	91	95	91	86
Mideast	30,620	111	111	110	109	109	108	108	108	110	110	107	103	104	106
Delaware	27,096	98	97	96	94	95	94	95	93	99	94	90	89	92	96
District of Columbia ²	33,984	124	127	130	129	131	131	132	133	134	137	110	110	115	117
Maryland	31,104	113	111	110	108	108	105	105	105	105	105	107	101	99	101
New Jersey	31,140	113	111	109	109	107	105	104	104	107	107	112	107	108	110
New York	33,096	120	120	116	114	116	116	113	114	116	117	121	113	113	115
Pennsylvania	27,300	99	98	96	98	98	98	99	99	99	100	101	96	93	98
Great Lakes	27,730	101	102	102	103	101	102	105	104	103	103	105	103	104	107
Illinois	28,896	105	106	106	108	104	106	112	109	112	110	113	107	112	113
Indiana	24,384	89	89	89	89	88	89	90	89	90	87	89	96	97	99
Michigan	31,116	113	115	115	119	114	117	120	122	117	116	121	115	110	115
Ohio	26,388	96	97	98	96	95	95	97	94	97	98	96	95	96	100
Wisconsin	27,864	101	102	102	103	102	104	104	105	101	101	105	104	103	109
Plains	24,573	89	90	89	91	90	92	92	91	91	90	87	89	90	89
Iowa	25,524	93	93	92	91	91	93	94	95	98	94	92	93	90	87
Kansas	23,340	85	85	83	84	86	88	85	85	86	85	83	85	88	87
Minnesota	30,300	110	112	117	117	109	112	112	102	107	104	105	105	105	103
Missouri	23,400	85	87	85	88	86	86	84	82	87	87	87	89	88	87
Nebraska	23,940	87	87	82	85	84	86	87	88	85	84	81	85	84	85
North Dakota	24,804	90	91	88	96	97	96	103	105	96	92	84	88	91	90
South Dakota	20,700	75	74	75	76	76	79	79	80	82	83	78	81	82	83
Southeast	22,129	80	80	80	81	82	81	81	82	81	80	78	80	79	78
Alabama	21,396	78	81	80	82	85	83	81	81	82	79	74	77	74	79
Arkansas	19,284	70	71	72	75	75	74	73	74	73	72	68	72	70	67
Florida	25,788	94	94	94	92	90	92	90	88	91	91	92	88	86	85
Georgia	22,308	81	80	81	82	81	79	79	79	78	78	75	80	75	73
Kentucky	21,528	78	78	79	80	81	83	84	86	83	81	80	81	85	79
Louisiana	20,676	75	76	75	78	82	82	84	85	80	77	77	82	81	91

Table 121 (cont.)
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1989

Region and State	1989		Earnings Indexed to U.S. Average (current dollars)												
	Average Annual Earnings ¹	Indexed to U.S. Average (U.S. = 100)	1988	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957
Southeast (cont.)															
Mississippi	\$19,320	70	68	66	67	69	67	68	71	71	71	67	67	67	64
North Carolina	24,360	89	88	88	87	88	85	82	84	84	85	87	88	91	82
South Carolina	21,924	80	80	79	80	80	79	79	81	77	77	76	76	75	68
Tennessee	22,680	82	79	81	80	82	82	86	83	78	78	75	79	77	77
Virginia	25,968	94	94	92	91	91	91	91	90	87	87	89	89	87	85
West Virginia	20,316	74	75	77	80	79	80	80	82	83	82	75	81	81	91
Southwest															
Arizona	23,832	87	87	90	91	93	92	94	92	89	89	84	89	92	94
Arizona	28,668	104	104	112	108	109	107	109	109	103	104	101	106	107	107
New Mexico	21,960	80	80	82	86	87	89	90	88	86	86	79	87	93	95
Oklahoma	21,240	77	77	79	82	83	81	84	81	79	78	74	79	82	85
Texas	23,460	85	86	87	89	91	92	91	91	87	87	82	85	86	90
Rocky Mountain															
Colorado	24,062	87	89	90	92	95	97	97	96	93	91	86	91	93	94
Colorado	27,852	101	104	102	105	107	105	101	105	101	101	94	93	98	95
Idaho	21,768	79	83	79	80	84	86	87	87	86	83	77	85	84	87
Montana	23,124	84	84	86	88	91	97	99	92	96	93	87	91	97	99
Utah	23,340	85	85	87	89	95	94	96	94	93	88	89	94	94	94
Wyoming	24,228	88	90	93	97	99	102	104	104	90	91	83	90	93	97
Far West³															
California	29,805	108	108	110	116	111	113	114	114	112	113	108	112	112	111
California	35,256	128	127	130	129	127	126	126	128	126	126	124	129	130	125
Nevada	28,608	104	103	105	104	105	109	114	106	103	106	103	107	105	109
Oregon	26,820	97	98	98	100	101	104	104	106	106	104	101	104	104	103
Washington	28,536	104	105	106	108	110	113	113	118	112	115	104	110	110	108
Alaska	40,032	145	149	158	163	166	163	164	164	160	161	144	145	152	160
Hawaii	27,024	98	95	94	94	99	99	105	105	112	114	103	106	114	104

¹ Annual estimated earnings is 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 only be paid 9 or 10 months per year. For 1957, April was used for the estimates.

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

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

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

Table 122
State and Local Employment, Full-Time Equivalent Per 10,000 Population, Selected Years 1957-1989¹

Region and State	1989	1988	1987	1986	1985	1984	1983	1982	1981	1977	1972	1967	1962	1957
United States	513	505	496	492	476	472	465	468	476	485	445	378	321	280
New England														
Connecticut	487	484	479	472	451	441	431	437	450	426	404	347	295	277
Maine	524	502	492	475	462	453	451	447	451	455	444	359	302	262
Massachusetts	495	501	493	480	457	442	446	444	471	484	448	377	339	316
New Hampshire	466	441	437	458	435	432	419	418	433	447	422	339	296	273
Rhode Island	478	465	451	440	436	465	465	456	463	474	422	349	294	257
Vermont	528	531	496	481	474	464	458	468	475	492	500	366	321	268
Mideast														
Delaware	533	546	541	524	514	505	507	521	530	530	536	405	334	267
District of Columbia	919	876	893	817	785	763	735	730	717	760	664	470	348	262
Maryland	513	508	498	500	476	491	498	513	513	524	473	385	317	260
New Jersey	525	516	500	497	485	480	478	482	490	477	415	326	292	265
New York	635	634	628	609	589	563	551	546	543	512	519	443	373	350
Pennsylvania	397	395	395	390	379	381	383	386	397	402	380	316	270	227
Great Lakes														
Illinois	462	449	447	446	435	425	421	425	439	439	414	352	300	253
Indiana	490	488	470	467	447	440	435	434	446	443	408	362	315	262
Michigan	458	485	485	485	459	446	432	431	442	468	428	376	321	279
Ohio	473	462	460	453	435	431	429	424	434	425	400	332	295	260
Wisconsin	499	491	488	505	471	473	451	449	466	478	451	374	318	253
Plains														
Iowa	575	560	540	555	510	493	489	489	494	499	439	393	335	292
Kansas	598	582	556	564	537	524	523	530	540	532	478	420	359	320
Minnesota	516	483	481	471	468	461	468	458	488	488	465	385	325	285
Missouri	465	451	446	440	437	438	432	446	450	444	417	350	286	250
Nebraska	598	593	607	591	565	564	581	565	579	569	526	424	361	314
North Dakota	545	539	548	540	503	521	500	501	499	478	474	403	343	281
South Dakota	514	504	521	507	495	495	483	494	502	485	475	427	330	296
Southeast														
Alabama	529	510	499	497	486	481	484	481	484	480	427	340	279	259
Arkansas	489	478	465	462	454	452	445	453	452	447	396	338	271	248
Florida	497	471	454	454	444	445	438	449	453	508	491	414	341	309
Georgia	575	562	552	540	534	525	542	535	525	543	486	365	303	272
Kentucky	494	464	455	445	428	425	410	406	413	422	389	333	265	230
Louisiana	535	526	530	527	530	528	518	515	509	508	484	402	356	320
Mississippi	566	551	542	525	528	518	500	496	502	494	468	354	292	260
North Carolina	520	513	504	488	487	489	476	479	490	504	413	329	275	242
South Carolina	538	533	527	527	504	497	481	488	499	506	451	324	271	255
Tennessee	499	494	479	474	459	461	454	460	476	494	465	374	305	264
Virginia	536	521	516	513	495	492	481	486	498	510	446	348	278	255
West Virginia	497	504	501	497	500	489	482	485	489	489	471	372	304	227
Southwest														
Arizona	509	489	481	486	458	458	451	472	491	552	529	408	338	283
New Mexico	609	610	592	564	559	560	566	564	578	575	558	432	328	298
Oklahoma	543	533	525	524	509	511	515	530	527	498	466	400	321	301
Texas	526	516	500	495	490	488	473	476	478	492	451	357	307	264
Rocky Mountain														
Colorado	537	530	537	529	488	482	477	490	507	541	526	462	373	312
Idaho	519	507	519	506	470	457	455	468	480	513	498	395	345	306
Montana	611	540	544	541	525	537	518	530	546	559	513	414	357	314
Utah	491	485	480	481	452	450	431	444	439	501	520	405	346	283
Wyoming	768	741	714	707	695	677	661	659	653	586	678	567	446	368
Far West²														
California	473	474	463	461	436	447	438	444	458	497	477	408	367	334
Nevada	477	498	500	497	489	481	473	480	497	577	597	468	382	341
Oregon	524	522	520	501	485	486	483	486	504	537	502	423	390	321
Washington	514	512	515	498	474	471	451	454	466	517	500	438	366	324
Alaska	813	789	758	770	799	793	814	820	803	678	722	468	347	206
Hawaii	525	517	505	502	479	476	480	498	496	530	524	432	325	323

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

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

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

Table 123
State-Local Employee Retirement Systems, Receipts and Payments, and Percentage Change, Selected Years 1977-1988
(millions)

	Receipts and Payments							Percentage Change		
	1988	1987	1986	1985	1984	1982	1977	1987-88	1982-88	1977-82
ALL SYSTEMS										
Receipts	\$97,580	\$99,381	\$88,149	\$71,262	\$62,973	\$48,773	\$25,347	-1.8%	12.3%	14.0%
Employee Contributions	11,882	11,241	10,586	9,468	8,779	8,023	5,233	5.7	6.8	8.9
Government Contributions	30,642	30,384	28,599	27,247	25,163	21,612	12,364	0.8	6.0	11.8
From State Governments	13,108	13,500	12,446	12,227	10,679	9,007	4,966	-2.9	6.5	12.6
From Local Governments	17,534	16,884	16,152	15,172	14,484	12,605	7,410	3.8	5.7	11.2
Earnings on Investments	55,056	57,756	48,965	34,546	29,031	19,139	7,744	-4.7	19.3	19.8
Payments	\$33,099	\$30,495	\$27,299	\$24,414	\$22,205	\$18,241	\$9,767	8.5%	10.4%	13.3%
Benefits	29,724	27,386	24,442	21,999	19,812	15,661	8,455	8.5	11.3	13.1
Withdrawals	2,414	2,308	2,079	2,414	2,103	2,152	1,104	4.6	1.9	14.3
Other	960	801	778	509	289	426	208	19.9	14.5	15.4
Excess of Receipts over Payments	\$64,481	\$68,886	\$60,850	\$46,848	\$40,768	\$30,532	\$15,580			
STATE										
Receipts	\$76,444	\$77,706	\$68,982	\$55,791	\$49,152	\$37,933	\$19,287	-1.6%	12.4%	14.5%
Employee Contributions	9,942	9,428	8,939	7,901	7,278	6,672	4,223	5.5	6.9	9.6
Government Contributions	23,394	23,258	21,693	20,751	18,738	15,770	8,898	0.6	6.8	12.1
From State Governments	12,798	13,199	12,162	11,976	10,458	8,898	4,847	-3.0	6.2	12.9
From Local Governments	10,596	10,159	9,531	8,944	8,280	6,872	4,051	4.3	7.5	11.1
Earnings on Investments	43,108	45,021	38,350	27,139	22,856	15,490	6,167	-4.2	18.6	20.2
Payments	\$24,861	\$22,734	\$20,472	\$18,602	\$16,266	\$13,133	\$7,060	9.4%	11.2%	13.2%
Benefits	22,445	20,537	18,187	16,183	14,578	11,430	6,048	9.3	11.9	13.6
Withdrawals	1,765	1,652	1,691	2,047	1,533	1,704	882	6.8	0.6	14.1
Other	652	545	595	372	155	335	130	19.6	11.7	20.8
Excess of Receipts over Payments	\$51,583	\$54,972	\$48,510	\$37,189	\$32,886	\$24,800	\$12,227			
LOCAL										
Receipts	\$21,136	\$21,674	\$19,167	\$15,470	\$13,821	\$10,840	\$6,059	-2.5%	11.8%	12.3%
Employee Contributions	1,941	1,814	1,647	1,567	1,501	1,351	1,011	7.0	6.2	6.0
Government Contributions	7,248	7,126	6,906	6,496	6,426	5,841	3,472	1.7	3.7	11.0
From State Governments	310	301	284	251	221	109	113	3.0	19.0	-0.7
From Local Governments	6,938	6,825	6,622	6,226	6,205	5,732	3,359	1.7	3.2	11.3
Earnings on Investments	11,948	12,735	10,615	7,407	6,175	3,648	1,577	-6.2	21.9	18.3
Payments	\$8,237	\$7,761	\$6,827	\$6,321	\$5,938	\$4,680	\$2,707	6.1%	9.9%	11.6%
Benefits	7,280	6,849	6,255	5,816	5,234	4,231	2,407	6.3	9.5	11.9
Withdrawals	650	656	389	367	569	448	222	-0.9	6.4	15.1
Other	308	256	184	138	135	93	78	20.3	22.1	3.6
Excess of Receipts over Payments	\$12,899	\$13,913	\$12,340	\$9,149	\$7,883	\$6,160	\$3,352			

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1987-88*.

Table 124
State-Local Employee Retirement Systems, Percentage Distribution of Receipts, Selected Years, 1977-1988

STATE-LOCAL	1988	1987	1986	1985	1984	1982	1977
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	12.2	11.3	12.0	13.3	13.9	16.4	20.6
Government Contributions	31.4	30.6	32.4	38.2	40.0	44.3	48.8
From State Governments	13.4	13.6	14.1	17.2	17.0	18.5	19.6
From Local Governments	18.0	17.0	18.3	21.3	23.0	25.8	29.2
Earnings on Investments	56.4	58.1	55.5	48.5	46.1	39.2	30.6
STATE							
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	13.0	12.1	13.0	14.2	14.8	17.6	21.9
Government Contributions	30.6	29.9	31.4	37.2	38.1	41.6	46.1
From State Governments	16.7	17.0	17.6	21.5	21.3	23.5	25.1
From Local Governments	13.9	13.1	13.8	16.0	16.8	18.1	21.0
Earnings on Investments	56.4	57.9	55.6	48.6	46.5	40.8	32.0
LOCAL							
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	9.2	8.4	8.6	10.1	10.9	12.5	16.7
Government Contributions	34.3	32.9	36.0	42.0	46.5	53.9	57.3
From State Governments	1.5	1.4	1.5	1.6	1.6	1.0	1.9
From Local Governments	32.8	31.5	34.5	40.2	44.9	52.9	55.4
Earnings on Investments	56.5	58.8	55.4	47.9	44.7	33.7	26.0

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1987-88*.

Table 125
**State-Local Employee Retirement Systems, Cash and Investment Holdings,
 Selected Years 1977-1988**
 (millions)

All Systems	1988	1987	1986	1985	1984	1982	1977
Amount of Cash and Investment Holdings at End of Fiscal Year	\$562,606	\$512,854	\$436,721	\$374,433	\$326,208	\$245,048	\$124,178
Cash and Deposits	41,627	40,351	16,167	17,213	13,223	7,319	1,701
Cash and Demand Deposits	5,095	4,301	n.a.	n.a.	n.a.	n.a.	n.a.
Time, Savings Deposits, and Nonfederal Short-Term Investments	36,532	36,650	n.a.	n.a.	n.a.	n.a.	n.a.
Securities	496,382	452,728	405,612	349,356	302,719	233,051	121,697
Governmental	153,726	147,036	118,240	109,404	87,675	58,094	15,816
Federal Government	152,998	146,630	117,044	108,122	85,412	54,247	12,188
Federal Agency	33,651	30,677	28,761	30,837	26,235	22,400	5,620
State and Local Government	728	606	1,196	1,282	2,263	3,847	3,628
Nongovernmental	342,655	305,692	287,372	239,952	215,044	174,957	105,881
Corporate Bonds	113,739	92,168	93,044	82,409	75,000	84,212	56,847
Corporate Stocks	185,854	163,356	135,304	103,639	81,870	54,282	27,976
Mortgages	20,965	28,759	31,518	25,421	27,580	18,796	10,889
Funds Held in Trust	9,823	10,832	n.a.	n.a.	n.a.	n.a.	n.a.
Other Nongovernmental Securities	12,274	10,577	27,506	28,189	30,594	17,667	10,169
Other Investments	24,598	19,775	14,942	7,864	10,266	4,678	780
Real Property	11,480	6,292	5,600	3,800	3,200	1,800	540
Miscellaneous Investments	13,118	13,482	9,342	4,064	7,066	2,878	240
Percentage Distribution							
Amount of Cash and Investment Holdings at End of Fiscal Year	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cash and Deposits	7.4	7.9	3.7	4.6	4.1	3.0	1.4
Cash and Demand Deposits	0.9	0.8	N.A.	N.A.	N.A.	N.A.	N.A.
Time, Savings Deposits, and Nonfederal Short-Term Investments	6.5	7.1	n.a.	n.a.	n.a.	n.a.	n.a.
Securities	88.2	88.3	92.9	93.3	92.8	95.1	98.0
Governmental	27.3	28.7	27.1	29.2	26.9	23.7	12.7
Federal Government	27.2	28.6	26.8	28.9	26.2	22.1	9.8
Federal Agency	6.0	6.0	6.6	8.2	8.0	9.1	4.5
State and Local Government	0.1	0.1	0.3	0.3	0.7	1.6	2.9
Nongovernmental	60.9	59.6	65.8	64.1	65.9	71.4	85.3
Corporate Bonds	20.2	18.0	21.3	22.0	23.0	34.4	45.8
Corporate stocks	33.0	31.9	31.0	27.7	25.1	22.2	22.5
Mortgages	3.7	5.6	7.2	6.8	8.5	7.7	8.8
Funds Held in Trust	1.7	2.1	N.A.	N.A.	N.A.	N.A.	N.A.
Other Nongovernmental Securities	2.2	2.1	6.3	7.5	9.4	7.2	8.2
Other Investments	4.4	3.9	3.4	2.1	3.1	1.9	0.6
Real Property	2.0	1.2	1.3	1.0	1.0	0.7	0.4
Miscellaneous Investments	2.3	2.6	2.1	1.1	2.2	1.2	0.2

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1987-88*.

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State Fiscal Capacity: Representative Tax System and Representative Expenditures

The fiscal capacity of a state is the potential ability of its governments to raise revenues from their own sources relative to the cost of their service responsibilities, allowing for revenues received from the federal government and other states.

The Representative Tax System (RTS) is a measure of the relative revenue-raising abilities of the 50 states and the District of Columbia. The RTS estimates the yield in each state of a "representative" tax system, that is, the average system actually in place throughout the nation at the time the estimates are calculated.

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

The Representative Tax System indexes of *tax effort* are measures of the relative extent to which states utilize their available taxing capacity or tax bases. An index of 100

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

Estimates of representative expenditures provide a measure of the relative cost of states' service responsibilities that, in conjunction with the RTS estimates, can be used to compute a measure of fiscal capacity. Representative expenditures are estimates of the cost in each state and the District of Columbia of providing the actual, national-average ("representative") level and mix of public services.

As in the RTS, the estimates are presented in the form of an index of the estimate of each state's per capita representative expenditures to the national average per capita amount. For example, a state with a representative expenditure index of 120 has per capita public service costs 20 percent higher than the national average; a state with an index of 75 has relative service costs (sometimes referred to as "needs") that are 25 percent below the national average.

Table 126
Representative Tax System—Tax Capacity Indexes, Selected Years 1967-1988¹

Region and State	1988	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100	100
New England												
Connecticut	143	135	127	124	124	117	110	112	109	112	110	117
Maine	98	95	89	88	90	84	79	80	80	82	84	81
Massachusetts	129	124	113	111	107	101	96	96	93	95	98	98
New Hampshire	126	119	112	110	108	100	95	97	96	102	102	110
Rhode Island	99	92	88	86	86	81	80	84	84	87	88	91
Vermont	105	99	97	95	94	89	84	84	85	93	94	88
Mideast												
Delaware	124	121	123	123	118	115	111	111	110	120	124	123
District of Columbia	123	122	123	120	117	115	111	111	110	123	118	121
Maryland	109	108	105	105	99	100	98	99	99	101	101	101
New Jersey	124	121	117	114	112	106	105	105	102	106	109	107
New York	109	107	101	98	95	92	89	90	89	94	98	108
Pennsylvania	94	90	89	88	88	89	90	93	93	99	98	91
Great Lakes												
Illinois	99	96	96	97	98	99	104	108	112	112	112	114
Indiana	87	87	87	87	86	89	91	92	98	100	98	99
Michigan	95	96	94	93	90	93	96	97	104	103	101	104
Ohio	91	91	91	90	89	92	94	97	101	104	104	100
Wisconsin	90	86	89	89	87	87	91	95	100	99	98	94
Plains												
Iowa	83	84	84	87	91	96	102	105	108	105	106	104
Kansas	91	96	99	100	102	106	109	109	109	105	109	105
Minnesota	104	102	101	101	97	99	100	102	105	100	97	95
Missouri	90	93	91	89	89	91	92	94	97	96	96	97
Nebraska	90	91	94	93	101	97	97	97	100	101	106	110
North Dakota	86	94	102	106	111	115	123	108	109	99	101	92
South Dakota	78	78	82	83	87	87	86	90	95	91	94	91
Southeast												
Alabama	76	74	75	73	75	74	74	76	76	77	77	70
Arkansas	74	78	74	75	78	79	82	79	77	78	78	77
Florida	104	105	103	105	103	104	101	100	100	101	102	104
Georgia	94	94	90	89	87	84	81	82	81	84	86	80
Kentucky	81	76	78	77	79	82	82	83	85	83	85	80
Louisiana	83	90	97	102	107	113	117	109	104	99	97	94
Mississippi	65	65	69	70	68	71	72	69	70	70	70	64
North Carolina	91	88	86	87	87	82	80	80	82	83	85	78
South Carolina	79	79	77	77	76	74	75	75	76	77	77	64
Tennessee	84	84	83	81	80	77	79	79	81	83	84	78
Virginia	104	101	98	96	96	94	94	95	93	91	93	86
West Virginia	78	76	77	79	87	92	90	94	92	90	89	75
Southwest												
Arizona	99	99	99	99	97	96	89	89	91	89	92	95
New Mexico	83	91	99	103	108	115	114	107	103	98	97	94
Oklahoma	89	98	105	113	115	126	127	117	108	101	98	102
Texas	96	104	111	117	124	130	132	124	117	112	111	98
Rocky Mountain												
Colorado	107	117	118	121	122	121	113	113	110	107	106	104
Idaho	76	77	78	78	83	86	87	87	91	88	89	91
Montana	85	88	91	95	105	110	114	112	113	103	103	105
Utah	78	80	81	81	82	86	86	86	87	88	86	87
Wyoming	123	151	169	181	182	201	216	196	173	154	154	141
Far West												
California	116	118	120	119	119	116	115	117	116	114	110	124
Nevada	135	147	146	146	147	151	148	154	154	148	145	171
Oregon	91	93	95	94	95	99	99	103	106	104	100	106
Washington	98	98	101	99	101	102	99	103	103	100	98	112
Alaska	159	177	259	250	272	313	324	260	217	158	155	99
Hawaii	114	113	117	118	114	117	105	107	103	107	109	99

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

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

Table 127
Representative Tax System—Tax Effort Indexes, Selected Years 1967-1988¹

Region and State	1988	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100	100
New England												
Connecticut	90	94	99	99	96	99	103	100	102	103	99	93
Maine	105	99	104	105	100	107	113	111	110	100	104	105
Massachusetts	94	103	106	105	112	119	134	135	144	133	129	121
New Hampshire	66	62	65	69	69	75	74	75	78	73	75	81
Rhode Island	104	111	118	123	126	133	130	123	121	114	112	105
Vermont	100	91	93	94	95	102	105	104	110	104	108	119
Mideast												
Delaware	84	81	80	77	82	84	87	89	96	80	84	90
District of Columbia	154	143	138	139	146	145	145	131	132	118	94	90
Maryland	108	99	101	100	107	106	107	109	109	105	106	103
New Jersey	101	103	105	109	109	113	112	112	118	113	103	97
New York	152	152	156	158	163	170	171	167	171	168	160	138
Pennsylvania	97	101	102	105	105	106	105	104	105	94	93	99
Great Lakes												
Illinois	102	106	106	110	107	107	105	102	99	96	99	84
Indiana	93	94	96	95	89	88	88	84	84	83	92	95
Michigan	112	118	120	129	128	120	116	116	113	109	106	100
Ohio	97	103	103	105	103	94	89	87	86	78	80	82
Wisconsin	119	134	128	133	137	128	120	116	118	113	115	124
Plains												
Iowa	113	113	112	112	109	105	98	96	93	90	93	10
Kansas	104	96	96	95	92	88	87	88	87	89	85	96
Minnesota	112	108	119	124	124	111	109	111	115	112	117	119
Missouri	86	82	84	85	87	82	81	84	82	80	84	86
Nebraska	98	96	93	99	94	93	95	102	98	98	85	78
North Dakota	91	89	92	93	81	83	74	79	78	88	92	97
South Dakota	95	95	87	87	85	91	93	88	84	87	87	107
Southeast												
Alabama	84	86	87	90	87	87	91	85	86	79	79	89
Arkansas	84	91	91	87	83	81	79	86	81	78	78	83
Florida	82	77	76	74	75	72	73	74	78	73	74	84
Georgia	89	89	90	89	93	96	97	96	96	89	89	92
Kentucky	88	89	87	89	91	88	88	89	87	84	84	85
Louisiana	90	91	93	81	81	82	77	78	82	79	87	90
Mississippi	94	97	93	95	95	92	95	96	97	94	96	98
North Carolina	93	92	93	89	88	94	95	97	91	87	86	94
South Carolina	96	94	95	95	96	96	95	95	91	86	85	97
Tennessee	83	84	82	81	82	86	87	84	87	82	79	87
Virginia	91	85	87	88	89	90	90	88	88	88	87	90
West Virginia	88	98	103	100	88	86	83	82	82	80	85	96
Southwest												
Arizona	96	99	97	95	91	92	106	117	115	110	108	109
New Mexico	99	88	86	85	79	82	89	83	85	77	85	92
Oklahoma	89	85	84	76	80	78	73	72	74	72	73	80
Texas	88	79	76	69	67	66	65	65	64	68	68	75
Rocky Mountain												
Colorado	89	83	85	82	79	81	84	90	96	95	90	106
Idaho	93	90	90	91	87	85	87	88	90	89	90	105
Montana	102	103	107	101	94	97	92	92	88	94	92	93
Utah	106	107	109	106	98	97	97	101	99	91	89	111
Wyoming	94	117	108	105	113	105	73	74	83	82	70	79
Far West												
California	94	95	94	93	92	99	100	102	95	117	119	108
Nevada	69	65	64	65	64	63	62	60	65	62	70	71
Oregon	99	98	101	103	103	95	101	93	93	92	96	101
Washington	102	103	95	103	104	93	92	94	96	94	101	106
Alaska	127	168	128	141	166	180	184	166	129	130	76	104
Hawaii	112	105	99	99	108	105	126	124	128	115	119	135

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

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

Table 128

Index of the Estimates of Representative Expenditures and RTS Measures of the Fiscal Capacities of the States, with Public Service Costs Accounted for by Resident Population and the Estimates of Representative Expenditures, 1987-88

Rank	State	RTS Fiscal Capacity				Rank	State	RTS Fiscal Capacity			
		Representative Expenditures (1)	Population (2)	Expenditures (2/1) (3)	Change (3 - 2) (4)			Representative Expenditures (1)	Population (2)	Expenditures (2/1) (3)	Change (3 - 2) (4)
	United States	100	100	100	0		United States	100	100	100	0
1	Connecticut	92	143	156	13	26	Nebraska	96	90	94	4
2	Massachusetts	87	129	148	19	27	Oregon	98	91	93	2
3	New Hampshire	85	126	148	22	28	Kansas	98	91	93	2
4	Nevada	96	135	141	6	29	North Carolina	99	91	92	1
5	New Jersey	93	124	133	9	30	Ohio	100	91	91	0
6	Alaska	121	159	131	-28	31	Missouri	100	90	90	0
7	Delaware	96	124	129	5	32	Michigan	108	95	88	-7
8	Hawaii	90	114	127	13	33	Indiana	99	87	88	1
9	Wyoming	102	123	120	-3)	34	Texas	110	96	88	-8
10	District of Columbia	103	123	120	-3)	35	Iowa	96	83	87	4
11	Vermont	89	105	118	13	36	Georgia	109	94	87	-7
12	Rhode Island	86	99	115	16	37	Oklahoma	104	89	86	-3
13	California	101	116	115	-1	38	Montana	102	85	83	-2
14	New York	95	109	114	5	39	North Dakota	105	86	82	-4
15	Florida	93	104	112	8	40	Tennessee	104	84	81	-3
16	Maryland	97	109	112	3	41	South Carolina	103	79	76	-3
17	Maine	89	98	110	12	42	Idaho	100	76	76	-0
18	Colorado	98	107	109	2	43	West Virginia	103	78	76	-2
19	Minnesota	98	104	106	2	44	Louisiana	110	83	75	-8
20	Virginia	99	104	106	2	45	New Mexico	111	83	75	-8
21	Pennsylvania	90	94	104	10	46	Kentucky	108	81	75	-6
22	Washington	99	98	99	1	47	South Dakota	105	78	75	-3
23	Illinois	102	99	97	-2	48	Utah	105	78	74	-4
24	Arizona	103	99	97	-2	49	Alabama	109	76	70	-6
25	Wisconsin	94	90	96	6	50	Arkansas	106	74	70	-4
						51	Mississippi	113	65	57	-8

Note: The states are sorted by the RTS index calculated using representative expenditures as the measure of public service costs (column 3).

Source: ACIR, *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity*; and *1988 State Fiscal Capacity and Effort*.

Table 129
**Indexes of the Estimates of Representative State-Local Expenditures Per Capita
Adjusted for Input-Cost Differences, by Function, 1986-87**

State	Total (1)	Education		Public Welfare (4)	Health and Hospitals (5)	Highways (6)	Police and Correc- tions (7)	Environ- ment and Housing (8)	Interest on General Debt (9)	Govern- mental Adminis- tration (10)	All Other Expendi- tures (11)
		Primary and Secondary (2)	Higher (3)								
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<i>Standard Deviation</i>	6.4	11.9	6.0	21.1	8.9	21.6	16.3	2.5	0.0	4.9	2.0
Alabama	108.8	107.9	94.9	145.5	115.5	117.5	97.4	97.0	100.0	94.3	97.7
Alaska	121.3	150.2	130.3	92.8	104.6	113.8	140.9	111.7	100.0	122.6	109.1
Arizona	102.6	103.0	97.2	110.6	104.9	112.3	94.3	99.1	100.0	98.3	99.3
Arkansas	106.0	105.2	88.4	144.8	117.7	111.4	86.2	95.4	100.0	91.0	96.4
California	101.3	101.1	103.6	96.0	102.8	93.7	113.7	102.0	100.0	103.9	101.6
Colorado	98.1	101.1	102.2	84.6	92.1	110.1	90.0	100.1	100.0	100.1	100.1
Connecticut	91.7	89.7	105.1	59.3	83.5	97.0	92.2	103.0	100.0	105.9	102.4
Delaware	96.1	87.1	105.1	91.7	95.5	109.1	89.9	100.3	100.0	100.6	100.2
District of Columbia	102.9	73.0	98.7	140.7	117.4	58.4	204.8	98.7	100.0	97.5	99.0
Florida	92.6	79.1	86.5	103.9	99.3	89.1	101.3	97.0	100.0	94.3	97.7
Georgia	108.6	109.9	99.9	127.9	112.4	119.1	110.9	98.1	100.0	96.3	98.5
Hawaii	89.6	85.5	102.2	81.1	83.5	73.4	85.8	98.9	100.0	97.8	99.1
Idaho	100.1	113.0	86.4	104.3	93.5	119.1	68.7	95.3	100.0	90.9	96.3
Illinois	102.4	105.8	106.4	100.7	101.6	84.4	108.3	103.5	100.0	106.7	102.7
Indiana	99.3	106.6	101.6	86.9	94.3	102.8	90.1	100.2	100.0	100.4	100.2
Iowa	95.8	97.0	94.5	90.1	88.2	120.3	71.0	98.3	100.0	96.7	98.7
Kansas	98.4	96.2	94.4	89.9	89.9	145.7	79.9	98.3	100.0	96.6	98.7
Kentucky	108.3	108.5	101.0	135.7	120.4	105.8	96.5	99.2	100.0	98.5	99.4
Louisiana	110.4	110.1	105.6	145.2	119.1	87.5	115.9	100.9	100.0	101.8	100.7
Maine	89.0	83.4	85.8	91.4	88.7	108.5	63.7	92.6	100.0	85.8	94.3
Maryland	97.0	94.8	108.2	77.0	94.5	93.2	112.5	102.1	100.0	104.0	101.6
Massachusetts	87.3	81.4	101.6	69.3	84.1	81.4	77.6	98.7	100.0	97.5	99.0
Michigan	108.3	115.2	111.0	95.8	109.7	104.6	128.8	104.2	100.0	108.1	103.2
Minnesota	98.0	99.0	101.8	85.2	90.7	122.9	78.6	100.9	100.0	101.7	100.7
Mississippi	113.3	112.9	91.8	181.7	124.2	106.7	96.2	94.7	100.0	89.8	95.9
Missouri	100.2	95.0	95.1	108.8	102.8	114.4	96.0	98.7	100.0	97.5	99.0
Montana	102.0	100.0	86.7	100.9	91.1	186.7	71.9	95.3	100.0	90.9	96.3
Nebraska	96.2	90.6	91.5	94.8	86.3	146.8	73.1	96.5	100.0	93.3	97.3
Nevada	95.9	95.3	97.6	73.5	89.6	122.0	97.3	99.4	100.0	98.8	99.5
New Hampshire	85.4	82.1	93.8	60.4	77.2	102.3	71.3	95.5	100.0	91.3	96.5
New Jersey	93.1	92.3	104.1	71.1	89.2	85.2	90.5	102.9	100.0	105.6	102.2
New Mexico	110.6	112.1	93.1	146.4	108.5	137.7	98.6	96.3	100.0	92.9	97.2
New York	95.3	89.6	100.2	98.5	97.8	65.1	113.3	100.4	100.0	100.8	100.3
North Carolina	98.6	96.6	94.9	111.8	100.6	101.7	90.6	95.7	100.0	91.7	96.7
North Dakota	105.2	96.6	91.6	110.3	88.4	223.9	65.0	95.6	100.0	91.6	96.6
Ohio	99.9	105.0	101.5	93.6	101.8	90.1	92.8	101.5	100.0	102.9	101.1
Oklahoma	103.8	106.2	95.0	102.9	104.7	137.9	92.0	98.2	100.0	96.5	98.6
Oregon	97.9	99.2	94.0	89.2	101.8	111.4	85.1	99.5	100.0	99.0	99.6
Pennsylvania	90.4	85.6	97.8	76.6	92.3	80.2	87.4	100.1	100.0	100.1	100.1
Rhode Island	85.8	77.9	97.7	73.8	88.4	69.4	77.4	97.7	100.0	95.6	98.2
South Carolina	103.3	102.9	97.0	125.5	104.7	109.6	96.1	95.8	100.0	91.8	96.7
South Dakota	104.7	91.4	83.3	146.3	96.8	193.0	60.3	92.5	100.0	85.6	94.2
Tennessee	103.5	100.6	94.8	126.4	110.3	108.1	97.0	97.4	100.0	94.9	98.0
Texas	109.7	120.8	102.6	114.3	101.6	115.6	116.4	100.9	100.0	101.8	100.7
Utah	104.9	140.7	97.4	86.4	87.1	100.3	77.9	98.4	100.0	97.0	98.8
Vermont	89.1	82.5	90.6	84.5	84.2	118.2	66.6	93.2	100.0	86.8	94.7
Virginia	98.6	96.1	105.2	90.8	96.5	109.6	97.9	99.4	100.0	98.9	99.5
Washington	98.6	101.6	100.9	82.5	98.8	108.1	90.4	101.2	100.0	102.3	100.9
West Virginia	102.7	109.1	94.2	116.2	114.5	94.5	81.5	98.0	100.0	96.1	98.4
Wisconsin	94.2	93.7	100.0	77.9	85.3	113.1	80.4	99.7	100.0	99.3	99.7
Wyoming	102.2	113.5	93.3	65.9	78.1	197.4	71.7	98.8	100.0	97.7	99.1

Sources: ACIR, *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity*.

Special Features

The tables in this section present information on two unrelated but important issues: *Medicaid* and public education.

The Medicaid tables exhibit the federal matching ratios and the state-by-state expenditures. The public education tables include the current expenditures per pupil by state and the source of school district revenues by state.

Table 130 presents the federal Medicaid matching ratios for selected years from 1966 to 1992. These ratios show how much the federal government contributes to the Medicaid expenditures of each state. In 1990, the federal government contributed from 50 percent to 80 percent. Actual state Medicaid expenditures are shown for 1988 to 1990. Overall, total Medicaid expenditures in-

creased 11 percent from 1988 to 1989, and 18 percent from 1989 to 1990.

The public education tables (Tables 132-134) contain data collected by the Department of Education. Current expenditures per pupil are displayed in Table 132. The data is shown in constant dollars to show the increase in per pupil expenditures after adjusting for inflation. The average expenditure per student in 1988-89 was \$4,607, which is a 31 percent increase since 1979-1980. Table 133 presents the source of school district revenues for 1988-89 by state. On average, the federal government contributes 6.8 percent to school districts, the states contribute 46.4 percent and the local governments contribute 44.9 percent.

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Table 130
Federal Medicaid Assistance Matching Ratios, Selected Years 1966-1992

State	1966	1971	1976	1981	1986	1987	1988	1989	1990	1991 ^e	1992 ^e
New England											
Connecticut	50.00%	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	68.07	67.08	66.68	65.20	63.49	62.40
Massachusetts	50.00	50.00	50.00	51.75	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New Hampshire	61.31	59.18	60.28	61.11	54.42	53.28	50.00	50.00	50.00	50.00	50.00
Rhode Island	56.13	51.70	56.55	57.81	56.33	55.38	54.85	55.88	55.15	53.74	53.29
Vermont	68.44	64.96	69.82	68.40	67.06	67.37	66.23	63.92	62.77	61.97	61.37
Mideast											
Delaware	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.12
District of Columbia	50.00	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	50.00
New Jersey	50.00	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	50.00
Pennsylvania	54.38	54.60	55.39	55.14	56.72	57.28	57.35	57.42	56.86	56.64	56.84
Great Lakes											
Illinois	50.00	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	62.92	93.71	93.71	63.76	63.24	63.85
Michigan	50.31	50.00	50.00	50.00	56.79	56.88	56.48	54.75	54.54	54.17	55.41
Ohio	52.33	52.42	53.39	55.10	58.30	58.27	59.10	58.98	59.57	59.93	60.63
Wisconsin	57.60	55.21	59.91	57.95	57.54	57.58	58.98	59.31	59.28	59.62	60.38
Plains											
Iowa	60.39	55.27	57.13	56.57	58.90	60.39	62.75	62.95	62.52	63.41	65.04
Kansas	61.45	57.78	54.02	53.52	50.00	51.39	55.20	54.93	56.07	57.35	59.23
Minnesota	60.46	56.95	56.84	55.64	53.41	52.98	53.98	53.07	52.74	53.43	54.43
Missouri	53.90	59.29	58.98	60.36	60.62	59.85	59.27	59.96	59.18	59.82	60.84
Nebraska	60.39	57.25	55.59	57.62	57.11	58.06	59.73	60.37	61.12	62.71	64.50
North Dakota	66.67	70.48	57.59	61.44	55.12	56.41	64.87	66.53	67.52	70.00	72.75
South Dakota	71.05	69.91	67.23	68.78	67.82	67.45	70.43	71.02	70.90	71.69	72.59
Southeast											
Alabama	79.85	78.54	73.79	71.32	72.30	72.41	73.29	73.10	73.21	72.73	72.93
Arkansas	81.67	79.76	74.60	72.87	73.83	74.02	74.21	74.14	74.58	75.12	75.66
Florida	65.21	64.10	57.34	58.94	56.16	55.54	53.39	55.18	54.70	54.46	54.69
Georgia	74.91	71.48	66.10	66.76	66.05	64.54	63.84	62.78	62.09	61.34	61.78
Kentucky	76.70	74.30	71.37	68.07	70.23	70.75	72.27	72.89	72.95	72.96	72.82
Louisiana	76.41	73.57	72.41	68.82	63.81	65.77	68.26	71.07	73.12	74.48	75.44
Mississippi	83.00	83.00	78.28	77.55	78.42	78.50	79.65	79.80	80.18	79.93	79.99
North Carolina	75.58	73.96	68.03	67.64	69.18	68.40	68.68	68.01	67.46	66.60	66.52
South Carolina	81.30	78.68	73.58	70.97	72.70	72.23	73.49	73.08	73.07	72.58	72.66
Tennessee	76.86	74.62	70.43	69.43	70.20	70.26	70.64	70.17	69.64	68.57	68.41
Virginia	66.96	65.04	58.34	56.54	53.14	51.86	51.34	51.20	50.00	50.00	50.00
West Virginia	74.27	75.73	71.90	67.35	71.53	72.59	74.84	76.14	76.61	77.00	77.68
Southwest											
Arizona	63.94	66.42	60.48	61.47	62.28	62.13	62.12	62.04	60.99	61.72	62.61
New Mexico	70.73	71.48	73.29	69.03	68.94	69.68	71.52	71.54	72.25	73.38	74.33
Oklahoma	70.32	68.84	67.42	63.64	57.60	59.86	63.33	66.06	68.29	69.65	70.74
Texas	67.27	65.66	63.59	58.35	53.56	55.16	56.91	59.04	61.23	63.53	64.18
Rocky Mountain											
Colorado	53.08	56.24	54.69	53.16	50.00	50.00	50.00	50.00	52.11	53.59	54.79
Idaho	70.73	68.91	68.18	65.70	69.36	71.08	70.47	72.71	73.32	73.65	73.24
Montana	62.86	64.72	63.21	64.28	66.38	67.44	69.40	70.62	71.35	71.73	71.70
Utah	66.30	68.23	70.04	68.07	72.62	73.21	73.73	73.86	74.70	74.89	75.11
Wyoming	55.47	60.38	60.94	50.00	50.00	54.20	57.96	62.61	65.95	68.14	69.10
Far West											
California	50.00	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	50.25	50.00	50.00	50.00	50.00
Oregon	54.12	56.35	59.04	55.66	61.54	62.47	62.11	62.44	62.95	63.50	63.55
Washington	50.81	50.00	53.72	50.00	50.06	52.52	53.21	53.06	53.88	54.21	54.98
Alaska	50.00	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	51.29	53.71	53.99	54.50	54.14	52.57

^e estimated

Note: The Federal Medicaid Matching Ratio (FMAP) varies from a minimum of 50% to a maximum of 83%.

FMAP = 100 percent - state share.

State share = ((state per capita personal income)² / (U.S. per capita personal income)²) x 45 percent.

Source: U.S. Department of Health and Human Services, Health Care Financing Agency, *Medicare and Medicaid Data Book, 1988*, Table 4.19; *Medicare and Medicaid Data Book, 1990*, Table 4.9; and *Health Care Financing Review*, National Association of State Budget Officers, *State Expenditure Report 1990*.

Table 131
State Medicaid Expenditures, Total, Percentage from State Funds, and Percentage of State Expenditures, Fiscal Years 1988-1990
(millions)

Region and State	1988			1989			1990			Percentage from State Funds			As a Percentage of State Expenditures		
	Total	From State Funds	From Federal Funds	Total	From State Funds	From Federal Funds	Total	From State Funds	From Federal Funds	1988	1989	1990	1988	1989	1990 ^c
United States	\$46,968	\$20,459	\$26,509	\$52,289	\$22,527	\$29,762	\$61,749	\$26,416	\$35,333	43.6%	43.1%	42.8%	10.8%	11.2%	12.0%
New England	3,207	1,533	1,674	3,632	1,766	1,866	4,493	2,243	2,250	47.8	48.6	49.9	10.8	11.2	12.8
Connecticut	694	347	347	817	409	408	971	485	486	50.0	50.1	49.9	8.6	9.6	10.5
Maine	314	100	214	392	126	266	396	127	269	31.8	32.1	32.1	15.0	15.7	14.1
Massachusetts	1,593	816	777	1,766	927	839	2,367	1,292	1,075	51.2	52.5	54.6	10.5	10.6	13.3
New Hampshire	183	90	93	195	109	86	198	99	99	49.2	55.9	50.0	13.1	13.1	11.9
Rhode Island	313	143	170	348	154	194	412	184	228	45.7	44.3	44.7	16.3	16.6	18.5
Vermont	110	37	73	114	41	73	149	56	93	33.6	36.0	37.6	10.5	9.9	12.1
Mideast	12,317	5,792	6,525	13,584	6,283	7,301	14,601	6,820	7,781	47.0	46.3	46.7	13.8	14.1	13.9
Delaware	96	46	50	114	54	60	125	62	63	47.9	47.4	49.6	5.2	5.6	5.9
District of Columbia	362	157	205	354	162	192	397	163	234	43.4	45.8	41.1	8.6	8.1	8.2
Maryland	906	510	396	995	565	430	1,106	626	480	56.3	56.8	56.6	9.7	9.7	9.4
New Jersey	1,741	874	867	1,912	970	942	2,087	1,067	1,020	50.2	50.7	51.1	12.0	12.0	12.4
New York	6,960	3,049	3,911	7,698	3,267	4,431	8,300	3,581	4,719	43.8	42.4	43.1	17.4	17.7	17.7
Pennsylvania	2,252	1,156	1,096	2,511	1,265	1,246	2,586	1,321	1,265	51.3	50.4	51.1	11.6	12.2	11.5
Great Lakes	7,949	3,460	4,489	8,350	3,655	4,695	10,224	4,456	5,768	43.5	43.8	43.6	11.4	11.5	13.0
Illinois	1,850	938	912	2,100	1,050	1,050	2,318	1,131	1,187	50.7	50.0	48.8	10.7	11.3	12.0
Indiana	1,017	372	645	1,137	414	723	1,444	553	891	36.6	36.4	38.3	13.2	13.8	15.8
Michigan	1,677	734	943	1,593	732	861	2,359	1,076	1,283	43.8	46.0	45.6	10.8	10.0	13.5
Ohio	2,250	939	1,311	2,269	940	1,329	2,745	1,125	1,620	41.7	41.4	41.0	11.7	11.6	12.8
Wisconsin	1,155	477	678	1,251	519	732	1,358	571	787	41.3	41.5	42.0	11.7	12.2	12.3
Plains	3,084	1,307	1,777	3,435	1,457	1,978	3,976	1,707	2,269	42.4	42.4	42.9	10.2	10.5	10.7
Iowa	478	188	290	532	204	328	578	227	351	39.3	38.3	39.3	7.8	8.0	7.5
Kansas	281	142	139	325	163	162	402	199	203	50.5	50.2	49.5	7.3	7.6	8.2
Minnesota	1,194	548	646	1,284	594	690	1,386	658	728	45.9	46.3	47.5	13.8	13.6	12.7
Missouri	621	250	371	721	293	428	929	393	536	40.3	40.6	42.3	8.9	9.9	11.4
Nebraska	231	88	143	259	99	160	308	113	195	38.1	38.2	36.7	10.6	10.7	10.5
North Dakota	156	56	100	170	62	108	210	71	139	35.9	36.5	33.8	11.1	11.2	14.1
South Dakota	123	35	88	144	42	102	163	46	117	28.5	29.2	28.2	10.7	12.3	13.4
Southeast	8,941	2,989	5,952	10,559	3,567	6,992	12,857	4,310	8,547	33.4	33.8	33.5	9.8	10.4	11.5
Alabama	463	127	336	537	139	398	578	154	424	27.4	25.9	26.6	7.2	7.7	7.7
Arkansas	436	113	323	506	134	372	566	146	420	25.9	26.5	25.8	11.3	12.3	12.2
Florida	1,576	703	873	2,001	899	1,102	2,402	1,028	1,374	44.6	44.9	42.8	8.5	9.4	10.4
Georgia	1,087	394	693	1,240	463	777	1,594	608	986	36.2	37.3	38.1	12.5	12.4	13.5
Kentucky	708	199	509	815	223	592	934	253	681	28.1	27.4	27.1	9.7	11.3	11.7
Louisiana	903	290	613	1,009	316	693	1,312	361	951	32.1	31.3	27.5	12.3	11.9	14.4

Table 131 (cont.)
State Medicaid Expenditures, Total, Percentage from State Funds, and Percentage of State Expenditures, Fiscal Years 1988-1990
(millions)

Region and State	1988			1989			1990			Percentage from State Funds			As a Percentage of State Expenditures		
	Total	From State Funds	From Federal Funds	Total	From State Funds	From Federal Funds	Total	From State Funds	From Federal Funds	1988	1989	1990	1988	1989	1990 ^c
		Funds	Funds		Funds	Funds		Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds
Southeast (cont.)															
Mississippi	\$401	\$88	\$313	\$464	\$96	\$368	\$597	\$124	\$473	21.9%	20.7%	20.8%	10.3%	11.3%	13.3%
North Carolina	931	292	639	1,104	334	770	1,365	449	916	31.4	30.3	32.9	9.6	10.4	11.4
South Carolina	455	88	367	612	141	471	791	213	578	19.3	23.0	26.9	7.7	8.8	9.9
Tennessee	995	293	702	1,038	308	730	1,440	443	997	29.4	29.7	30.8	16.5	15.3	19.3
Virginia	734	352	382	901	440	461	857	427	430	48.0	48.8	49.8	7.1	7.9	7.2
West Virginia	252	50	202	332	74	258	421	104	317	19.8	22.3	24.7	7.6	9.9	11.5
Southwest															
Arizona ¹	311	187	124	442	243	199	773	321	452	60.1	55.0	41.5	6.4	8.4	12.6
New Mexico	216	61	155	254	70	184	285	78	207	28.2	27.6	27.4	7.1	8.4	8.2
Oklahoma	577	233	344	636	236	400	748	231	517	40.4	37.1	30.9	11.2	11.3	12.8
Texas	2,153	919	1,234	2,408	987	1,421	3,175	1,232	1,943	42.7	41.0	38.8	11.4	13.0	14.0
Rocky Mountain															
Colorado	440	220	220	476	238	238	545	274	271	50.0	50.0	50.3	9.5	9.3	10.9
Idaho	100	30	70	112	32	80	153	46	107	30.0	28.6	30.1	6.9	7.3	8.5
Montana	157	53	104	171	54	117	176	51	125	33.8	31.6	29.0	9.7	9.5	10.9
Utah	197	61	136	206	61	145	263	67	196	31.0	29.6	25.5	6.9	7.3	8.9
Wyoming	43	18	25	55	22	33	54	19	35	41.9	40.0	35.2	2.6	4.5	3.6
Far West²															
California	5,659	2,841	2,818	6,209	3,036	3,173	7,505	3,672	3,833	50.2	48.9	48.9	9.9	10.1	10.7
Nevada	103	51	52	114	56	58	n.a.	n.a.	n.a.	49.5	49.1	n.a.	7.3	7.3	n.a.
Oregon	304	116	188	329	125	204	392	153	239	38.2	38.0	39.0	4.9	4.9	5.7
Washington	920	428	492	995	463	532	1,178	542	636	46.5	46.5	46.0	9.8	9.7	9.9
Alaska	100	49	51	112	53	59	128	62	66	49.0	47.3	48.4	3.1	3.5	3.9
Hawaii	190	111	79	210	123	87	223	132	91	58.4	58.6	59.2	5.8	5.8	5.2

n.a. — not available

^c estimate

Note: This table excludes local expenditures.

¹ Expenditures are for the Arizona Health Care Cost Containment System, an acute care medical assistance program comparable to Medicaid for AFDC and SSI recipients.

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

Source: ACIR computations from National Association of State Budget Officers, *State Expenditure Report for 1989* and *State Expenditure Report for 1990*.

Table 132
**Current Expenditures per Pupil in Average Daily Attendance, Constant 1988-89 Dollars,
 Selected School Years 1959-1960 to 1988-89**

State	Current Expenditures per Pupil (school years)				Average Annual Change			
	1959-60	1969-70	1979-80	1988-89	1959-60 to 1969-70	1969-70 to 1979-80	1979-80 to 1988-89	1959-60 to 1988-89
United States	\$1,547	\$2,618	\$3,546	\$4,639	5.4%	3.1%	3.0%	3.9%
Alabama	995	1,745	2,516	3,197	5.8	3.7	2.7	4.1
Alaska	2,253	3,601	7,380	7,716	4.8	7.4	0.5	4.3
Arizona	1,665	2,310	3,077	3,902	3.3	2.9	2.7	3.0
Arkansas	929	1,821	2,458	3,273	7.0	3.0	3.2	4.4
California	1,749	2,782	3,540	4,121	4.8	2.4	1.7	3.0
Colorado	1,634	2,367	3,779	4,408	3.8	4.8	1.7	3.5
Connecticut	1,799	3,052	3,778	6,857	5.4	2.2	6.8	4.7
Delaware	1,880	2,888	4,466	5,422	4.4	4.5	2.2	3.7
District of Columbia	1,778	3,267	5,088	7,850	6.3	4.5	4.9	5.3
Florida	1,310	2,349	2,949	4,563	6.0	2.3	5.0	4.4
Georgia	1,045	1,886	2,537	3,852	6.1	3.0	4.7	4.6
Hawaii	1,339	2,697	3,624	4,121	7.3	3.0	1.4	4.0
Idaho	1,195	1,935	2,590	2,838	4.9	3.0	1.0	3.0
Illinois	1,808	2,918	4,038	4,906	4.9	3.3	2.2	3.5
Indiana	1,521	2,336	2,939	4,284	4.4	2.3	4.3	3.6
Iowa	1,517	2,708	3,632	4,285	6.0	3.0	1.9	3.6
Kansas	1,434	2,474	3,392	4,443	5.6	3.2	3.0	4.0
Kentucky	961	1,749	2,656	3,347	6.2	4.3	2.6	4.4
Louisiana	1,534	2,079	2,798	3,317	3.1	3.0	1.9	2.7
Maine	1,166	2,222	2,847	4,744	6.7	2.5	5.8	5.0
Maryland	1,620	2,946	4,056	5,758	6.2	3.2	4.0	4.5
Massachusetts	1,687	2,756	4,401	5,979	5.0	4.8	3.5	4.5
Michigan	1,712	2,900	4,122	5,116	5.4	3.6	2.4	3.8
Minnesota	1,754	2,899	3,726	4,755	5.2	2.5	2.7	3.5
Mississippi	849	1,607	2,597	2,874	6.6	4.9	1.1	4.3
Missouri	1,419	2,273	3,023	4,263	4.8	2.9	3.9	3.9
Montana	1,694	2,508	3,866	4,293	4.0	4.4	1.2	3.3
Nebraska	1,390	2,363	3,356	4,360	5.4	3.6	3.0	4.0
Nevada	1,775	2,469	3,260	3,791	3.4	2.8	1.7	2.7
New Hampshire	1,432	2,320	2,991	4,807	4.9	2.6	5.4	4.3
New Jersey	1,598	3,260	4,982	7,549	7.4	4.3	4.7	5.5
New Mexico	1,496	2,268	3,175	3,473	4.2	3.4	1.0	2.9
New York	2,316	4,257	5,405	7,663	6.3	2.4	4.0	4.2
North Carolina	979	1,965	2,739	3,874	7.2	3.4	3.9	4.9
North Dakota	1,512	2,212	2,998	3,952	3.9	3.1	3.1	3.4
Ohio	1,506	2,342	3,239	4,649	4.5	3.3	4.1	4.0
Oklahoma	1,284	1,939	3,007	3,379	4.2	4.5	1.3	3.4
Oregon	1,849	2,967	4,202	5,182	4.8	3.5	2.4	3.6
Pennsylvania	1,689	2,829	3,957	5,609	5.3	3.4	4.0	4.2
Rhode Island	1,705	2,859	4,060	5,976	5.3	3.6	4.4	4.4
South Carolina	908	1,965	2,735	3,736	8.0	3.4	3.5	5.0
South Dakota	1,430	2,213	3,978	3,581	4.5	6.0	-1.2	3.2
Tennessee	982	1,816	2,553	3,491	6.3	3.5	3.5	4.5
Texas	1,371	2,002	2,991	3,877	3.9	4.1	2.9	3.6
Utah	1,330	2,009	2,586	2,579	4.2	2.6	-0.0	2.3
Vermont	1,419	2,590	3,118	5,481	6.2	1.9	6.5	4.8
Virginia	1,131	2,271	3,075	4,539	7.2	3.1	4.4	4.9
Washington	1,734	2,937	4,009	4,352	5.4	3.2	0.9	3.2
West Virginia	1,066	2,149	2,998	3,883	7.3	3.4	2.9	4.6
Wisconsin	1,704	2,832	3,867	5,266	5.2	3.2	3.5	4.0
Wyoming	1,858	2,746	3,944	5,375	4.0	3.7	3.5	3.7

Source: U.S. Department of Education, Office of Educational Research and Improvement, unpublished data.

Table 133
Source of School District Revenues, 1988-89

State	Federal	State	Local	State	Federal	State	Local
United States	6.2%	47.7%	46.1%	Missouri	5.8	39.7	54.6
Alabama	10.7	61.7	27.6	Montana	8.9	46.6	44.5
Alaska	11.5	63.6	24.9	Nebraska	6.2	20.2	73.6
Arizona	8.1	45.0	46.9	Nevada	4.2	36.7	59.1
Arkansas	9.7	56.1	34.2	New Hampshire	0.4	8.5	91.1
California	7.0	66.4	26.6	New Jersey	3.9	42.1	54.0
Colorado	5.1	39.0	55.9	New Mexico	12.2	73.5	14.3
Connecticut	2.6	45.2	52.2	New York	4.6	43.2	52.2
Delaware	7.4	68.4	24.2	North Carolina	6.7	66.1	27.2
District of Columbia	10.5	n.a.	89.5	North Dakota	9.3	46.5	44.2
Florida	6.5	51.7	41.8	Ohio	5.5	43.9	50.6
Georgia	6.2	53.4	40.4	Oklahoma	5.5	55.9	38.6
Hawaii	10.2	87.1	2.7	Oregon	6.6	25.3	68.1
Idaho	8.0	59.6	32.4	Pennsylvania	5.6	41.5	53.0
Illinois	6.2	31.8	61.9	Rhode Island	5.3	43.1	51.6
Indiana	4.6	55.6	39.8	South Carolina	8.2	50.0	41.8
Iowa	4.8	48.8	46.4	South Dakota	11.6	25.3	63.0
Kansas	5.1	43.5	51.3	Tennessee	9.1	46.0	44.8
Kentucky	10.0	68.1	22.0	Texas	7.5	43.3	49.3
Louisiana	10.5	52.8	36.7	Utah	6.7	57.0	36.2
Maine	5.5	53.2	41.3	Vermont	5.0	33.8	61.2
Maryland	4.9	38.1	56.9	Virginia	5.2	33.8	61.0
Massachusetts	4.6	41.0	54.4	Washington	6.1	70.8	23.1
Michigan	5.7	27.2	67.0	West Virginia	7.8	64.4	27.8
Minnesota	4.3	53.6	42.1	Wisconsin	4.3	39.9	55.8
Mississippi	16.1	57.5	26.4	Wyoming	4.6	48.1	47.3

n.a. — not applicable

Source: U.S. Department of Education, Office of Educational Research and Improvement, unpublished data.

Table 134
Source of School District Revenues, Selected Years 1959-1960 through 1986-87

State	1959-60			1969-70			1979-80			1986-87		
	Federal	State	Local	Federal	State	Local	Federal	State	Local	Federal	State	Local
United States	3.7%	39.5%	56.8%	7.2%	40.9%	51.8%	9.2%	48.9%	42.0%	6.4%	49.8%	43.9%
Alabama	8.1	69.3	22.6	15.2	63.3	21.5	12.6	69.0	18.4	11.7	66.3	22.0
Alaska	17.9	50.0	32.1	27.1	53.3	19.6	13.0	70.2	16.9	11.7	63.7	24.7
Arizona	6.8	39.5	53.7	8.2	46.4	45.4	11.1	41.6	47.3	9.0	48.3	42.7
Arkansas	8.0	47.7	44.3	18.2	44.5	37.3	14.5	53.0	32.5	11.5	54.8	33.7
California	3.6	42.7	53.7	5.3	37.3	57.4	8.7	71.2	19.1	7.1	69.5	23.5
Colorado	5.7	19.9	74.4	7.6	27.8	64.5	6.1	41.0	52.9	4.9	39.0	56.1
Connecticut	3.0	26.8	70.2	2.1	25.2	72.8	6.1	31.5	62.5	4.4	40.0	55.6
Delaware	2.2	78.9	18.9	7.4	71.3	21.3	13.0	64.7	22.3	7.7	69.2	23.1
District of Columbia	0.8	n.a.	99.2	30.2	n.a.	69.8	15.8	n.a.	84.2	10.3	n.a.	89.7
Florida	2.2	57.7	40.1	9.5	55.7	34.8	11.0	55.2	33.7	7.2	54.2	38.6
Georgia	11.1	62.8	25.1	10.5	58.3	31.1	11.8	57.6	30.6	7.1	59.7	33.2
Hawaii	13.6	69.9	16.5	9.7	87.2	3.2	12.5	85.2	2.4	11.8	88.1	0.1
Idaho	5.8	33.2	61.0	8.4	37.8	53.8	9.5	55.0	35.5	8.9	62.9	28.3
Illinois	2.7	18.9	78.4	5.7	34.6	59.5	12.8	41.2	46.0	4.3	39.1	56.5
Indiana	3.1	29.8	67.1	6.8	39.4	53.8	6.9	56.1	37.0	4.9	58.1	37.0
Iowa	2.9	12.1	85.0	3.6	28.0	68.4	6.7	42.2	51.0	5.1	44.5	50.4
Kansas	5.3	21.5	73.2	5.9	31.2	62.9	6.9	43.3	49.8	4.8	42.4	52.8
Kentucky	4.7	44.9	50.4	13.6	56.2	30.2	12.5	69.7	17.8	11.6	64.5	23.8
Louisiana	2.4	67.7	29.9	11.9	56.4	31.7	14.8	54.4	30.8	11.5	55.1	33.4
Maine	4.0	30.6	65.4	6.7	32.5	60.8	9.6	48.9	41.5	6.4	50.2	43.4
Maryland	6.9	36.4	56.7	6.4	35.2	58.4	8.0	40.2	51.8	5.1	38.5	56.4
Massachusetts	2.0	20.5	77.5	6.0	20.0	74.0	6.5	36.3	57.2	4.9	45.1	50.0
Michigan	2.8	43.8	53.4	3.9	45.1	51.0	7.4	42.7	49.9	5.9	34.9	59.3
Minnesota	2.7	38.2	59.1	5.3	46.0	37.3	6.1	56.6	37.3	4.2	56.9	38.8
Mississippi	9.2	52.4	38.4	21.4	53.1	22.8	24.1	53.1	22.8	10.5	65.2	24.3
Missouri	4.8	30.5	64.7	7.9	33.7	58.4	9.7	36.7	53.6	6.3	41.2	52.5
Montana	3.7	25.4	70.9	8.5	25.4	66.2	8.4	49.3	42.2	8.5	47.8	43.7
Nebraska	4.3	4.3	91.4	6.4	17.6	76.0	7.9	18.2	73.9	6.1	22.5	71.3
Nevada	9.4	56.4	34.2	8.8	36.5	54.7	8.6	58.5	32.9	4.4	39.5	56.0
New Hampshire	4.6	5.3	90.1	5.1	8.3	86.7	5.1	6.8	88.1	3.4	5.9	90.7
New Jersey	1.5	24.1	74.4	5.4	27.0	67.6	4.1	40.4	55.5	4.4	43.0	52.5
New Mexico	15.2	69.4	15.4	17.7	61.9	20.4	16.6	63.4	20.0	12.2	75.1	12.7
New York	1.2	39.3	59.5	4.7	46.4	48.9	5.0	40.6	54.4	4.8	42.4	52.8
North Carolina	4.7	68.3	27.0	15.6	65.7	18.7	15.2	62.4	22.3	7.9	66.0	26.0
North Dakota	1.7	31.3	67.0	9.3	25.7	65.0	7.7	46.5	45.7	9.4	50.8	39.8
Ohio	2.8	30.3	66.9	5.0	28.3	66.7	7.7	40.6	51.6	5.5	49.6	44.8
Oklahoma	7.2	42.2	50.6	11.8	43.8	44.4	11.8	43.8	44.4	5.6	63.5	30.9
Oregon	4.5	29.5	66.0	6.0	20.8	73.2	9.9	35.5	54.6	6.6	28.0	65.4
Pennsylvania	1.8	50.2	48.0	6.2	46.2	47.6	8.5	45.0	46.5	5.1	46.3	48.6
Rhode Island	4.0	18.1	77.9	5.9	38.8	55.4	5.9	38.8	55.4	4.5	42.6	52.9
South Carolina	5.8	70.9	23.3	14.0	59.5	26.4	14.9	56.8	28.3	8.9	56.0	35.1
South Dakota	5.3	8.6	86.1	11.7	13.1	75.2	13.9	20.8	65.3	11.8	27.2	61.0
Tennessee	3.7	54.0	42.3	11.9	48.0	40.1	14.0	48.3	37.7	11.1	44.5	44.4
Texas	4.6	49.9	45.5	9.3	46.4	44.3	11.0	50.1	38.9	7.1	47.1	45.8
Utah	5.3	41.9	52.8	7.6	52.8	38.2	7.8	54.0	38.2	6.1	54.4	39.6
Vermont	0.8	23.1	76.1	2.9	37.1	60.0	7.7	28.0	64.2	5.1	34.4	60.6
Virginia	9.5	36.5	54.0	11.1	36.4	52.5	9.5	40.9	49.6	6.7	32.9	60.3
Washington	5.7	61.1	33.2	6.6	56.6	36.8	8.6	70.8	20.6	6.3	72.4	21.3
West Virginia	4.2	54.2	41.6	12.4	48.2	39.4	10.6	60.1	29.3	7.5	69.8	22.7
Wisconsin	2.9	21.3	75.8	2.5	31.6	65.9	5.5	37.6	56.8	4.7	34.5	60.8
Wyoming	5.7	45.7	48.6	20.2	24.8	55.0	6.6	29.6	63.8	3.7	43.0	53.3

n.a. — not applicable

Sources: Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II* (Washington, DC, 1988), Table 58; and U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics 1989* (Washington, DC, 1989), Table 139.

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 revenue are not included.

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

A somewhat more revealing use of the rankings—particularly with respect to the expenditure data—is to look across the tables to compare the per capita spending of one state with the U.S. average. This gives one a good look at the composition of spending, which often can be a greater source of policy debate than the total level of spending.

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

Implicit in the use of rankings is the assumption that state and local economies are closed—i.e., void of movement of goods and services, factors of production, and even consumers across borders. Accordingly, the data fail to take into account the fact that in some cases many of the spending benefits as well as the tax costs may be exported to nonresidents.

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

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

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

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

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

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

Table R-1
**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1989**

Rank	General Revenue				Federal Aid to State-Local Government				Own-Source General Revenue				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$10,846	AK	57.10%	AK	\$1,291	WY	7.94%	AK	\$9,555	AK	50.30%	1
2	WY	5,044	WY	36.35	WY	1,102	AK	6.80	WY	3,942	WY	28.40	2
3	NY	4,663	NM	26.96	MT	760	MT	5.88	NY	3,917	NM	22.21	3
4	MN	3,788	ND	25.70	NY	746	ND	5.86	HI	3,233	NY	20.21	4
5	DE	3,784	MT	24.21	ND	740	SD	5.20	DE	3,233	ND	19.84	5
6	HI	3,767	NY	24.06	VT	721	MS	5.02	MN	3,218	MN	19.72	6
7	CT	3,705	LA	23.27	SD	661	UT	4.99	NJ	3,192	HI	19.53	7
8	NJ	3,670	UT	23.24	RI	660	VT	4.76	CT	3,154	LA	18.98	8
9	CA	3,582	MN	23.22	OR	659	NM	4.75	CA	3,019	DE	18.78	9
10	MA	3,562	OR	22.99	UT	605	OR	4.51	MA	2,973	OR	18.47	10
11	MD	3,402	HI	22.75	ME	598	LA	4.29	MD	2,901	MT	18.33	11
12	OR	3,356	MS	22.02	MA	589	ID	4.11	MI	2,750	UT	18.25	12
13	NM	3,315	DE	21.98	NM	584	WV	4.01	WI	2,741	WI	17.83	13
14	VT	3,302	VT	21.82	MN	570	ME	3.99	WA	2,732	AZ	17.65	14
15	WA	3,281	ME	21.18	CA	563	KY	3.91	NM	2,731	IA	17.61	15
16	MI	3,258	WI	21.14	MS	556	RI	3.90	OR	2,697	NE	17.41	16
17	WI	3,249	IA	21.02	DE	552	NY	3.85	NV	2,675	ME	17.19	17
18	ND	3,243	SD	20.82	CT	551	AR	3.79	CO	2,656	VT	17.06	18
19	RI	3,231	NE	20.47	WA	548	TN	3.76	AZ	2,599	WA	17.05	19
20	ME	3,176	WA	20.47	HI	534	OK	3.72	VT	2,581	MS	17.00	20
21	MT	3,132	WV	20.44	LA	529	AL	3.72	ME	2,578	MI	16.78	21
22	CO	3,090	AZ	20.28	TN	519	SC	3.66	RI	2,571	SC	16.54	22
23	NV	3,049	SC	20.20	ID	517	MN	3.49	NE	2,547	CA	16.46	23
24	IA	3,037	ID	20.15	WI	508	WA	3.42	IA	2,543	WV	16.44	24
25	NE	2,995	KY	20.06	MI	508	IA	3.42	FL	2,532	OK	16.30	25
26	AZ	2,986	OK	20.03	KY	503	WI	3.31	VA	2,531	CO	16.25	26
27	VA	2,925	MI	19.87	MD	501	HI	3.23	ND	2,504	KY	16.15	27
28	IL	2,869	CA	19.53	OK	497	DE	3.21	KS	2,461	ID	16.04	28
29	LA	2,868	RI	19.11	IA	494	GA	3.14	IL	2,432	NV	16.01	29
30	FL	2,865	AL	19.07	PA	488	MI	3.10	GA	2,371	TX	15.81	30
31	GA	2,844	GA	18.90	NJ	478	CA	3.07	MT	2,371	IN	15.80	31
32	KS	2,835	CO	18.90	AL	476	NE	3.06	PA	2,342	KS	15.79	32
33	PA	2,830	IN	18.61	GA	472	NC	3.06	LA	2,339	GA	15.76	33
34	UT	2,816	TX	18.41	WV	472	PA	3.02	OH	2,331	FL	15.69	34
35	OH	2,786	NC	18.26	SC	468	OH	2.95	IN	2,324	SD	15.62	35
36	IN	2,737	NV	18.25	AR	460	MA	2.82	TX	2,286	AL	15.36	36
37	OK	2,673	KS	18.18	OH	455	IN	2.81	NH	2,238	RI	15.20	37
38	TX	2,662	OH	18.05	NE	448	CO	2.65	UT	2,212	NC	15.20	38
39	SD	2,645	TN	17.90	IL	437	AZ	2.63	OK	2,176	OH	15.10	39
40	NH	2,609	FL	17.75	CO	434	TX	2.60	NC	2,148	MD	15.02	40
41	SC	2,584	AR	17.70	NC	433	MD	2.60	SC	2,116	PA	14.49	41
42	NC	2,581	MD	17.62	IN	413	IL	2.49	KY	2,077	VA	14.48	42
43	KY	2,580	PA	17.50	VA	394	MO	2.40	ID	2,017	NJ	14.38	43
44	ID	2,534	MA	17.06	AZ	388	KS	2.40	MO	2,004	MA	14.24	44
45	TN	2,471	VA	16.73	TX	376	CT	2.37	SD	1,985	TN	14.14	45
46	AL	2,444	NJ	16.53	NV	374	VA	2.25	AL	1,968	AR	13.91	46
47	MS	2,443	IL	16.34	KS	374	NV	2.24	TN	1,952	IL	13.85	47
48	WV	2,409	CT	15.95	NH	371	NJ	2.15	WV	1,937	CT	13.58	48
49	MO	2,375	MO	15.42	MO	370	FL	2.06	MS	1,886	MO	13.01	49
50	AR	2,148	NH	13.68	FL	332	NH	1.95	AR	1,688	NH	11.74	50
	US	3,166	US	19.36	US	507	US	3.10	US	2,659	US	16.26	
	DC	6,947	DC	31.40	DC	2,417	DC	10.92	DC	4,530	DC	20.48	

Table R-2
**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1989**

Rank	All Tax Revenues				Property Taxes				Individual Income Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$3,922	AK	20.65%	AK	\$1,257	AK	6.62%	NY	\$910	NY	4.69%	1
2	NY	3,052	NY	15.74	NH	1,058	WY	6.27	MD	827	MD	4.28	2
3	CT	2,504	HI	14.59	NJ	1,056	NH	5.55	MA	725	OR	4.19	3
4	NJ	2,432	WY	14.53	CT	1,003	OR	5.44	HI	691	HI	4.17	4
5	HI	2,416	MN	13.25	NY	929	MT	5.25	DE	669	DE	3.88	5
6	MA	2,300	WI	13.12	WY	870	VT	4.82	OR	612	MN	3.52	6
7	MD	2,210	ME	13.02	OR	795	NY	4.80	MN	574	MA	3.47	7
8	MN	2,161	NM	12.63	MI	764	NE	4.77	CA	544	WI	3.44	8
9	CA	2,087	AZ	12.49	MA	743	NJ	4.76	WI	529	OH	3.27	9
10	WY	2,016	OR	12.37	RI	737	MI	4.66	VA	509	NC	3.26	10
11	WI	2,016	VT	12.24	VT	729	WI	4.62	OH	505	ME	3.12	11
12	DE	2,012	IA	12.16	WI	710	ME	4.44	ME	467	CA	2.97	12
13	MI	1,991	MI	12.15	NE	698	RI	4.36	NC	461	KY	2.95	13
14	ME	1,952	MT	12.05	MT	679	IA	4.32	MI	452	VA	2.91	14
15	WA	1,910	WA	11.92	ME	666	CT	4.32	GA	424	IA	2.86	15
16	RI	1,901	UT	11.90	MN	659	SD	4.28	RI	422	GA	2.82	16
17	IL	1,869	DE	11.68	IL	657	TX	4.24	IA	413	SC	2.78	17
18	VT	1,853	ND	11.68	CO	635	AZ	4.07	PA	403	MI	2.76	18
19	VA	1,841	LA	11.52	IA	624	MN	4.04	IN	386	ID	2.72	19
20	AZ	1,840	NE	11.50	KS	617	KS	3.96	CO	384	IN	2.62	20
21	OR	1,806	MD	11.45	TX	613	CO	3.88	KY	379	UT	2.62	21
22	NV	1,792	CA	11.38	AZ	600	IL	3.74	VT	376	MT	2.55	22
23	CO	1,791	SC	11.27	FL	549	MA	3.56	NJ	374	RI	2.50	23
24	IA	1,756	WV	11.24	MD	546	ND	3.49	MO	366	PA	2.49	24
25	PA	1,734	RI	11.24	SD	544	UT	3.46	SC	355	VT	2.49	25
26	KS	1,717	NC	11.12	CA	543	FL	3.40	ID	342	MO	2.38	26
27	OH	1,693	ID	11.10	WA	542	WA	3.38	KS	336	CO	2.35	27
28	NE	1,682	OK	11.04	VA	541	IN	3.27	MT	329	AR	2.34	28
29	FL	1,636	KS	11.02	IN	480	VA	3.09	UT	317	OK	2.17	29
30	GA	1,630	MA	11.02	OH	476	OH	3.08	IL	301	KS	2.16	30
31	NH	1,611	OH	10.97	PA	467	ID	3.07	NE	294	WV	2.14	31
32	IN	1,585	NJ	10.95	GA	444	CA	2.96	OK	289	AL	2.11	32
33	NC	1,572	CO	10.95	ND	441	GA	2.95	AR	283	NE	2.01	33
34	TX	1,563	GA	10.83	UT	420	PA	2.89	AL	270	NM	1.86	34
35	MT	1,559	TX	10.81	NV	386	MD	2.83	AZ	257	AZ	1.74	35
36	NM	1,553	KY	10.79	ID	386	SC	2.76	WV	252	IL	1.72	36
37	ND	1,474	IN	10.78	SC	353	MS	2.63	NM	229	NJ	1.69	37
38	OK	1,474	CT	10.78	HI	335	NV	2.31	ND	160	MS	1.38	38
39	MO	1,460	NV	10.73	NC	321	NC	2.27	LA	154	ND	1.27	39
40	UT	1,442	PA	10.72	MO	318	TN	2.15	MS	153	LA	1.25	40
41	SC	1,441	MS	10.68	TN	296	MO	2.06	CT	139	CT	0.60	41
42	LA	1,419	IL	10.65	MS	291	HI	2.02	NH	33	NH	0.17	42
43	ID	1,396	VA	10.53	DE	276	WV	2.01	TN	19	TN	0.14	43
44	KY	1,388	SD	10.42	OK	267	OK	2.00	AK	1	AK	<	44
45	WV	1,325	FL	10.14	LA	241	LA	1.96	FL	n.t.	FL	n.t.	45
46	SD	1,324	AR	9.82	WV	237	KY	1.77	NV	n.t.	NV	n.t.	46
47	TN	1,314	AL	9.67	KY	228	AR	1.74	SD	n.t.	SD	n.t.	47
48	AL	1,239	TN	9.51	AR	211	DE	1.61	TX	n.t.	TX	n.t.	48
49	AR	1,191	MO	9.48	NM	180	NM	1.46	WA	n.t.	WA	n.t.	49
50	MS	1,184	NH	8.45	AL	148	AL	1.15	WY	n.t.	WY	n.t.	50
	US	1,888	US	11.55	US	574	US	3.51	US	394	US	2.41	
	DC	3,714	DC	16.79	DC	1,177	DC	5.32	DC	999	DC	4.52	

n.t. — no tax

< 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 1989

Rank	State	Corporation Income Taxes			General Sales and Gross Receipts Taxes				Selective Sales and Gross Receipts Taxes				Rank
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$872	AK	4.59%	WA	\$931	WA	5.81%	NV	\$516	NV	3.09%	1
2	CT	247	DE	1.34	HI	922	HI	5.57	VT	312	VT	2.06	2
3	DE	231	MI	1.23	CT	638	NM	5.11	HI	311	AL	1.99	3
4	NY	218	NY	1.12	NV	636	LA	4.31	CT	306	KY	1.91	4
5	MA	201	CT	1.06	AZ	629	TN	4.28	MN	285	ND	1.91	5
6	MI	201	MA	0.96	NM	629	AZ	4.27	VA	282	HI	1.88	6
7	CA	174	CA	0.95	FL	604	NV	3.80	NJ	282	WV	1.88	7
8	NJ	169	WV	0.94	TN	591	FL	3.74	FL	277	TX	1.85	8
9	NH	137	NC	0.85	NY	588	MS	3.58	MD	275	OK	1.82	9
10	NC	120	NJ	0.76	LA	532	UT	3.50	TX	268	MN	1.75	10
11	MN	112	NH	0.72	CA	526	TX	3.39	AL	255	MT	1.72	11
12	WV	111	MN	0.69	TX	490	SD	3.33	WA	254	FL	1.71	12
13	PA	97	KY	0.65	IN	461	AR	3.16	IL	252	MS	1.71	13
14	WI	92	LA	0.64	IL	461	IN	3.14	KY	245	NM	1.63	14
15	IL	92	PA	0.60	MO	460	NY	3.03	OK	244	SD	1.62	15
16	KY	83	WI	0.60	CO	459	SC	3.00	NH	243	VA	1.61	16
17	GA	82	ID	0.56	GA	439	MO	2.99	ND	241	WA	1.59	17
18	HI	79	TN	0.54	UT	425	OK	2.96	DE	238	LA	1.58	18
19	KS	79	GA	0.54	SD	424	GA	2.92	NY	229	SC	1.52	19
20	ME	79	MT	0.54	ME	423	AL	2.90	MT	222	AR	1.50	20
21	LA	79	ME	0.53	MN	411	CA	2.86	WV	221	TN	1.46	21
22	RI	78	IL	0.52	NJ	408	ME	2.82	ME	211	IL	1.44	22
23	TN	75	ND	0.51	KS	399	WY	2.82	SD	205	MD	1.43	23
24	IA	71	KS	0.51	MS	397	CO	2.81	AZ	202	ME	1.41	24
25	ID	71	IA	0.49	RI	395	ND	2.77	TN	202	DE	1.38	25
26	MD	71	MS	0.49	OK	395	CT	2.75	NM	200	ID	1.38	26
27	MT	70	SC	0.49	WI	392	ID	2.72	LA	195	AZ	1.37	27
28	VT	68	HI	0.48	WY	391	NC	2.72	SC	194	NC	1.33	28
29	OH	67	RI	0.46	NC	384	WV	2.64	WI	192	CT	1.31	29
30	ND	64	VT	0.45	SC	384	IL	2.63	NE	192	NE	1.31	30
31	SC	63	OH	0.43	AR	383	KS	2.56	MS	190	IA	1.29	31
32	FL	57	UT	0.43	AL	372	WI	2.55	PA	189	NH	1.27	32
33	VA	57	AL	0.41	OH	360	MN	2.52	NC	189	NJ	1.27	33
34	AZ	56	NM	0.41	NE	357	NE	2.44	RI	186	UT	1.27	34
35	OR	56	OR	0.38	MA	352	RI	2.34	IA	186	WI	1.25	35
36	MS	54	AR	0.38	ND	350	OH	2.33	OH	184	OH	1.20	36
37	AL	52	AZ	0.38	ID	342	IA	2.31	AR	182	GA	1.18	37
38	CO	52	MD	0.37	PA	339	KY	2.18	GA	178	NY	1.18	38
39	UT	52	FL	0.35	MI	337	PA	2.10	MO	175	PA	1.17	39
40	IN	50	IN	0.34	IA	334	MI	2.06	ID	174	MO	1.13	40
41	NM	50	NE	0.34	MD	321	NJ	1.84	CO	173	OR	1.12	41
42	NE	50	VA	0.33	WV	312	MA	1.69	AK	169	RI	1.10	42
43	MO	47	CO	0.32	VA	284	MD	1.66	KS	168	KS	1.08	43
44	AR	46	MO	0.31	KY	280	VA	1.63	CA	168	CO	1.06	44
45	SD	37	SD	0.29	VT	234	VT	1.55	MA	167	IN	1.01	45
46	OK	35	OK	0.26	AK	129	AK	0.68	OR	164	CA	0.92	46
47	WA	n.t.	WA	n.t.	MT	n.t.	MT	n.t.	UT	154	AK	0.89	47
48	TX	n.t.	TX	n.t.	OR	n.t.	OR	n.t.	IN	149	WY	0.88	48
49	NV	n.t.	NV	n.t.	NH	n.t.	NH	n.t.	MI	135	MI	0.83	49
50	WY	n.t.	WY	n.t.	DE	n.t.	DE	n.t.	WY	123	MA	0.80	50
	US	104	US	0.64	US	454	US	2.77	US	215	US	1.32	
	DC	259	DC	1.17	DC	710	DC	3.21	DC	356	DC	1.61	

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 1989**

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	MT	\$133	MT	1.03%	NJ	\$129	NJ	0.58%	MN	\$37	IA	0.22%	1
2	NV	117	MS	0.98	IL	90	IL	0.51	ME	33	MN	0.22	2
3	IA	110	ND	0.87	CT	80	AL	0.51	IA	32	ME	0.22	3
4	ND	109	SD	0.84	FL	78	FL	0.48	RI	32	AR	0.22	4
5	MS	109	ID	0.82	NY	73	HI	0.44	WI	30	WI	0.19	5
6	TN	108	TN	0.78	HI	73	WA	0.41	CT	29	RI	0.19	6
7	NE	108	WV	0.78	WA	66	NY	0.38	MI	29	OK	0.18	7
8	SD	107	IA	0.76	AL	66	OH	0.36	NH	28	ND	0.18	8
9	WI	106	AR	0.75	VA	60	CT	0.35	NJ	27	MS	0.18	9
10	MN	104	NM	0.75	OH	56	VA	0.34	WA	27	OR	0.18	10
11	ME	104	KY	0.74	RI	50	MO	0.32	MA	27	MI	0.18	11
12	ID	104	NE	0.74	MO	49	RI	0.30	IL	27	TX	0.17	12
13	VA	100	OK	0.73	MD	48	AZ	0.30	AR	27	NE	0.17	13
14	IN	100	SC	0.73	PA	45	PA	0.28	FL	26	WA	0.17	14
15	CT	98	NV	0.70	AZ	43	MD	0.25	OR	26	FL	0.16	15
16	OK	98	LA	0.69	CA	35	NC	0.24	TX	25	AL	0.16	16
17	KY	96	ME	0.69	TX	35	TX	0.24	NE	25	IL	0.15	17
18	WA	95	WI	0.69	NC	34	UT	0.20	OK	25	WV	0.15	18
19	AZ	95	IN	0.68	MN	30	LA	0.19	NY	24	SD	0.15	19
20	MD	94	NC	0.66	WI	29	CA	0.19	ND	23	NH	0.15	20
21	SC	93	AZ	0.64	DE	27	WI	0.19	KS	23	KS	0.15	21
22	DE	93	MN	0.64	OR	27	OR	0.19	HI	22	IN	0.14	22
23	NC	93	UT	0.63	KS	26	MN	0.18	VT	21	VT	0.14	23
24	NM	92	TX	0.61	UT	25	ND	0.17	OH	20	LA	0.13	24
25	WV	92	AL	0.61	VT	24	KS	0.17	AL	20	OH	0.13	25
26	CO	92	WA	0.60	LA	24	OK	0.16	IN	20	HI	0.13	26
27	AR	91	WY	0.59	NV	23	DE	0.16	MS	20	MA	0.13	27
28	TX	88	VA	0.57	ND	22	AR	0.16	MO	20	ID	0.13	28
29	FL	86	CO	0.56	OK	22	VT	0.16	SD	19	MO	0.13	29
30	LA	86	DE	0.54	AR	19	SC	0.14	PA	19	CT	0.13	30
31	HI	82	FL	0.53	SC	18	NV	0.14	CO	18	NY	0.12	31
32	WY	82	OR	0.53	NM	17	NM	0.14	DE	18	NJ	0.12	32
33	NH	79	VT	0.51	KY	17	KY	0.13	CA	18	TN	0.12	33
34	AL	78	HI	0.50	CO	15	WV	0.13	WV	18	PA	0.12	34
35	OR	78	MD	0.49	WV	15	MT	0.11	AK	18	MT	0.11	35
36	VT	77	OH	0.48	MT	14	GA	0.09	TN	17	CO	0.11	36
37	UT	76	MI	0.46	GA	14	CO	0.09	LA	17	UT	0.11	37
38	MI	75	MO	0.44	ME	12	ME	0.08	ID	16	DE	0.10	38
39	OH	75	GA	0.44	NE	11	MS	0.08	MT	15	NM	0.10	39
40	IL	73	KS	0.44	TN	10	NE	0.08	AZ	14	CA	0.10	40
41	AK	70	CT	0.42	MS	9	TN	0.07	NV	14	AZ	0.10	41
42	KS	68	IL	0.42	WY	9	WY	0.06	GA	14	AK	0.09	42
43	MO	68	NH	0.42	NH	8	ID	0.04	UT	14	GA	0.09	43
44	GA	66	AK	0.37	MI	6	NH	0.04	MD	14	NV	0.08	44
45	PA	56	PA	0.35	ID	5	MI	0.03	NM	12	MD	0.07	45
46	NJ	55	RI	0.30	AK	4	AK	0.02	SC	9	SC	0.07	46
47	MA	52	MA	0.25	IA	2	IA	0.02	WY	9	WY	0.06	47
48	RI	50	NJ	0.25	SD	1	SD	0.01	VA	7	VA	0.04	48
49	CA	45	CA	0.25	IN	-	IN	-	KY	4	KY	0.03	49
50	NY	27	NY	0.14	MA	-	MA	-	NC	2	NC	0.02	50
	US	75	US	0.46	US	43	US	0.26	US	21	US	0.13	
	DC	49	DC	0.22	DC	176	DC	0.80	DC	16	DC	0.07	

- represents zero

Table R-5
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1989

Rank	Insurance Premium Taxes				Alcoholic Beverages Taxes				All License Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	CT	\$54	MS	0.34%	FL	\$36	AL	0.27%	DE	\$490	DE	2.85%	1
2	DE	51	OK	0.33	HI	35	SC	0.24	AK	158	WY	0.95	2
3	MA	51	LA	0.33	AL	34	FL	0.22	NV	141	MT	0.87	3
4	CA	45	KY	0.32	GA	31	HI	0.21	WY	132	NV	0.85	4
5	OK	44	DE	0.30	SC	31	GA	0.21	MT	113	AK	0.83	5
6	KY	41	MT	0.28	ME	30	ME	0.20	TX	111	OK	0.80	6
7	NV	41	ID	0.28	TN	28	TN	0.20	PA	107	TX	0.77	7
8	LA	40	AL	0.26	VT	26	VT	0.17	OK	107	LA	0.75	8
9	MS	38	SD	0.26	AK	24	NC	0.17	OR	105	OR	0.72	9
10	AK	37	CA	0.25	NC	23	WA	0.13	MN	98	ND	0.68	10
11	MT	36	MA	0.24	WA	22	TX	0.13	IA	97	IA	0.67	11
12	ID	35	NV	0.24	KS	19	AK	0.13	LA	92	NM	0.67	12
13	VT	34	CT	0.23	TX	19	MT	0.13	TN	92	TN	0.66	13
14	AL	34	WV	0.23	OK	17	OK	0.13	ND	86	PA	0.66	14
15	SD	33	VT	0.23	MT	16	KS	0.12	VT	86	MS	0.62	15
16	RI	33	NM	0.22	VA	16	MS	0.12	NJ	85	MN	0.60	16
17	NY	32	SC	0.21	MI	14	LA	0.11	NM	82	AL	0.59	17
18	NH	32	IA	0.21	MS	13	KY	0.10	ME	80	ID	0.58	18
19	HI	32	AR	0.21	LA	13	SD	0.10	IL	80	KY	0.57	19
20	VA	31	UT	0.20	KY	13	NM	0.09	NH	78	VT	0.57	20
21	NJ	30	NC	0.20	MA	13	VA	0.09	WA	77	WV	0.56	21
22	ME	30	ME	0.20	MN	13	AR	0.08	OH	76	SD	0.56	22
23	IA	30	RI	0.19	SD	13	MI	0.08	CT	76	AR	0.56	23
24	NC	29	AK	0.19	PA	11	UT	0.08	AL	76	ME	0.54	24
25	MO	28	HI	0.19	AZ	11	MN	0.08	AZ	74	NC	0.51	25
26	MD	28	MO	0.18	NM	11	AZ	0.08	VA	74	AZ	0.50	26
27	PA	28	TN	0.18	NV	11	ID	0.07	KY	73	OH	0.49	27
28	MN	28	TX	0.18	CT	11	PA	0.07	NC	73	WA	0.48	28
29	KS	28	NE	0.18	NH	10	NE	0.07	ID	73	NE	0.47	29
30	SC	27	VA	0.18	AR	10	ND	0.07	SD	72	IL	0.45	30
31	WV	27	KS	0.18	NE	10	NV	0.06	MI	70	MO	0.44	31
32	NM	27	ND	0.17	UT	10	MA	0.06	MS	69	MI	0.43	32
33	NE	26	AZ	0.17	NY	9	NH	0.05	NE	69	SC	0.42	33
34	TX	26	PA	0.17	ID	9	WV	0.05	MO	68	VA	0.42	34
35	CO	26	MN	0.17	IL	9	WI	0.05	AR	68	WI	0.42	35
36	AZ	25	NH	0.17	ND	8	NY	0.05	WV	67	NH	0.41	36
37	TN	25	NY	0.17	WI	8	IL	0.05	FL	64	FL	0.40	37
38	AR	25	GA	0.16	RI	7	CT	0.05	WI	64	NJ	0.38	38
39	UT	25	CO	0.16	DE	7	IN	0.04	CA	61	KS	0.36	39
40	GA	24	OH	0.15	NJ	7	RI	0.04	CO	56	UT	0.36	40
41	OH	23	WY	0.15	IN	7	DE	0.04	KS	56	CO	0.34	41
42	IL	22	MD	0.14	CO	6	CO	0.04	HI	55	CA	0.33	42
43	ND	22	OR	0.14	WV	6	OH	0.04	SC	54	HI	0.33	43
44	WY	21	NJ	0.14	OH	6	NJ	0.03	MD	52	CT	0.33	44
45	OR	20	IN	0.13	MD	6	IA	0.03	RI	46	RI	0.27	45
46	FL	20	IL	0.12	MO	5	MD	0.03	NY	46	MD	0.27	46
47	WA	19	FL	0.12	IA	4	MO	0.03	MA	44	IN	0.27	47
48	IN	18	WA	0.12	CA	4	OR	0.03	UT	43	NY	0.24	48
49	WI	16	WI	0.10	OR	4	CA	0.02	IN	39	MA	0.21	49
50	MI	8	MI	0.05	WY	2	WY	0.02	GA	29	GA	0.19	50
	US	30	US	0.18	US	14	US	0.08	US	74	US	0.45	
	DC	50	DC	0.23	DC	10	DC	0.05	DC	64	DC	0.29	

Table R-6
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1989

Rank	State	Death and Gift Taxes		User Charges				Miscellaneous Revenues				Rank	
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State		Percent of Personal Income
1	CT	\$58	CT	0.25%	AK	\$1,056	AK	5.56%	AK	\$4,576	AK	24.09%	1
2	MA	44	PA	0.23	WY	653	ND	4.90	WY	1,273	WY	9.17	2
3	PA	37	MA	0.21	DE	645	WY	4.71	NM	783	NM	6.37	3
4	NY	29	IA	0.16	ND	618	MS	4.56	DE	576	LA	4.04	4
5	NH	28	NY	0.15	NE	562	AL	3.88	MT	512	MT	3.96	5
6	NJ	26	NH	0.15	MN	559	NE	3.84	LA	498	DE	3.35	6
7	IA	23	SD	0.14	GA	525	DE	3.75	MN	498	ND	3.26	7
8	DE	23	DE	0.14	CA	524	IA	3.61	FL	463	MN	3.05	8
9	WI	20	WI	0.13	WA	522	SC	3.59	OR	440	OR	3.02	9
10	RI	19	NJ	0.12	IA	521	GA	3.49	AZ	429	SD	2.95	10
11	SD	18	KS	0.12	HI	510	UT	3.48	ND	412	AZ	2.91	11
12	KS	18	RI	0.11	MS	505	MN	3.43	CA	408	UT	2.87	12
13	FL	15	KY	0.11	CO	501	LA	3.42	NJ	396	FL	2.87	13
14	KY	14	MT	0.10	NV	499	OK	3.34	RI	394	KY	2.78	14
15	MD	13	FL	0.09	AL	497	WA	3.25	NY	393	WV	2.51	15
16	MT	13	OK	0.08	NY	472	NM	3.21	NV	385	TX	2.46	16
17	CA	12	SC	0.08	IN	461	ID	3.18	SD	375	RI	2.33	17
18	OK	11	NC	0.08	SC	459	TN	3.15	CT	371	VT	2.31	18
19	MI	11	IN	0.07	OR	450	IN	3.14	CO	365	NV	2.30	19
20	IN	11	LA	0.07	MI	448	OR	3.08	MD	364	CO	2.23	20
21	NC	11	MI	0.07	OK	446	HI	3.08	KY	357	CA	2.22	21
22	SC	10	MD	0.07	WI	442	CO	3.06	TX	355	ME	2.18	22
23	TN	9	TN	0.06	TN	435	NV	2.98	VT	349	KS	2.13	23
24	ME	8	CA	0.06	FL	433	WI	2.88	UT	348	NE	2.08	24
25	LA	8	ME	0.06	VA	429	CA	2.85	KS	332	NY	2.03	25
26	IL	8	MS	0.05	UT	421	MI	2.74	ME	327	PA	1.95	26
27	VA	7	VT	0.05	LA	421	WV	2.69	PA	315	OK	1.92	27
28	VT	7	IL	0.05	KS	412	FL	2.68	MI	310	MI	1.89	28
29	AZ	7	AZ	0.05	ID	400	KS	2.64	MA	310	IN	1.89	29
30	MN	6	TX	0.04	NM	395	KY	2.58	HI	307	MD	1.88	30
31	TX	6	VA	0.04	VT	379	TX	2.55	NE	304	WA	1.88	31
32	HI	6	GA	0.04	OH	374	VT	2.50	NH	301	HI	1.85	32
33	GA	6	MN	0.04	TX	368	VA	2.46	WA	301	IA	1.84	33
34	MO	6	MO	0.04	MA	364	NC	2.45	WV	295	WI	1.84	34
35	MS	5	HI	0.04	NJ	363	AR	2.44	WI	282	AL	1.81	35
36	OH	5	NM	0.03	NC	346	NY	2.44	IN	277	NJ	1.78	36
37	NV	5	OH	0.03	MO	340	OH	2.42	IL	272	MS	1.77	37
38	CO	5	NV	0.03	KY	332	MT	2.32	IA	266	ID	1.75	38
39	NM	4	CO	0.03	AZ	330	SD	2.25	OH	265	OH	1.71	39
40	WA	4	AR	0.03	MD	327	AZ	2.24	VA	261	SC	1.68	40
41	AR	4	WY	0.03	NH	326	MO	2.21	OK	256	AR	1.66	41
42	WY	4	WV	0.02	WV	317	ME	2.00	AL	232	NC	1.63	42
43	OR	3	WA	0.02	MT	300	PA	1.82	NC	230	CT	1.60	43
44	AL	3	OR	0.02	ME	299	MA	1.74	ID	220	NH	1.58	44
45	WV	3	AL	0.02	AR	296	NH	1.71	GA	217	IL	1.55	45
46	UT	3	UT	0.02	PA	294	MD	1.69	SC	215	VA	1.50	46
47	ND	3	ND	0.02	IL	290	IL	1.65	MO	204	MA	1.48	47
48	NE	2	NE	0.02	SD	286	NJ	1.64	TN	203	TN	1.47	48
49	ID	2	ID	0.01	CT	279	RI	1.63	AR	202	GA	1.44	49
50	AK	1	AK	0.01	RI	276	CT	1.20	MS	197	MO	1.32	50
	US	14	US	0.09	US	421	US	2.58	US	350	US	2.14	
	DC	41	DC	0.18	DC	379	DC	1.71	DC	437	DC	1.98	

Table R-7
**State Rankings for Selected State-Local Expenditure Items
 Per Capita and as a Percentage of State Personal Income
 FY 1989**

Rank	General Expenditure				Intergovernmental Expenditure to Federal Government				Direct General Expenditure				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$9,966	AK	52.47%	AK	\$123	AK	0.65%	AK	\$9,843	AK	51.82%	1
2	NY	4,627	WY	31.58	CA	68	CA	0.37	NY	4,607	WY	31.58	2
3	WY	4,383	ND	25.55	MA	22	WI	0.13	WY	4,383	ND	25.55	3
4	CT	3,826	NM	24.72	NY	20	MA	0.11	CT	3,826	NM	24.72	4
5	MN	3,708	NY	23.87	WI	19	NY	0.10	MN	3,708	NY	23.77	5
6	MA	3,668	MN	22.73	VT	15	VT	0.10	MA	3,646	MN	22.73	6
7	NJ	3,624	MT	22.56	RI	11	RI	0.06	NJ	3,617	MT	22.55	7
8	DE	3,553	UT	22.40	ME	9	ME	0.06	DE	3,551	UT	22.39	8
9	CA	3,426	LA	21.95	MI	7	MI	0.04	CA	3,357	LA	21.95	9
10	HI	3,340	AZ	21.81	NJ	7	PA	0.04	HI	3,334	AZ	21.81	10
11	RI	3,312	MS	21.76	PA	6	HI	0.03	RI	3,301	MS	21.76	11
12	ND	3,225	OR	21.58	HI	6	IA	0.03	ND	3,225	OR	21.58	12
13	MI	3,218	VT	21.25	IA	5	NJ	0.03	AZ	3,212	VT	21.16	13
14	VT	3,216	DE	20.63	WA	4	IN	0.02	MI	3,211	DE	20.63	14
15	AZ	3,212	WI	20.49	IN	4	WA	0.02	VT	3,201	WI	20.37	15
16	OR	3,151	IA	20.28	NV	3	NV	0.02	OR	3,151	IA	20.25	16
17	WI	3,149	HI	20.17	NE	2	UT	0.01	MD	3,146	HI	20.14	17
18	MD	3,146	ME	20.16	UT	2	NE	0.01	WI	3,130	ME	20.10	18
19	NV	3,098	WV	19.80	DE	1	ID	0.01	NV	3,096	WV	19.80	19
20	NM	3,040	SD	19.76	ID	1	MT	0.01	NM	3,040	SD	19.76	20
21	WA	3,030	MI	19.63	MT	1	DE	0.01	WA	3,027	MI	19.59	21
22	ME	3,023	RI	19.59	OK	†	OK	<	ME	3,014	RI	19.52	22
23	CO	2,975	SC	19.25	AZ	†	AZ	<	CO	2,975	SC	19.25	23
24	IA	2,930	NE	19.08	IL	†	LA	<	IA	2,925	NE	19.07	24
25	MT	2,919	KY	19.07	LA	†	IL	<	MT	2,918	KY	19.07	25
26	VA	2,915	ID	19.00	WY	†	WY	<	VA	2,915	ID	19.00	26
27	FL	2,833	WA	18.91	CO	†	CO	<	FL	2,833	WA	18.89	27
28	NE	2,791	AL	18.82	KS	†	KS	<	NE	2,789	AL	18.82	28
29	GA	2,784	CA	18.67	MS	†	MS	<	GA	2,784	OK	18.61	29
30	PA	2,738	OK	18.61	SD	†	SD	<	NH	2,737	NV	18.53	30
31	NH	2,737	NV	18.54	AR	†	AR	<	KS	2,736	GA	18.51	31
32	KS	2,736	GA	18.51	MD	†	MD	<	PA	2,732	CA	18.30	32
33	UT	2,715	CO	18.20	TX	†	TX	<	UT	2,714	CO	18.20	33
34	IL	2,712	TX	17.82	OR	-	OR	-	IL	2,712	TX	17.82	34
35	LA	2,705	NC	17.80	NM	-	NM	-	LA	2,705	NC	17.80	35
36	OH	2,702	MA	17.57	OH	-	OH	-	OH	2,702	FL	17.55	36
37	TX	2,576	FL	17.55	CT	-	CT	-	TX	2,576	KS	17.55	37
38	IN	2,518	KS	17.55	MN	-	MN	-	NC	2,516	OH	17.51	38
39	NC	2,516	OH	17.51	NH	-	NH	-	IN	2,514	MA	17.46	39
40	SD	2,511	TN	17.30	FL	-	NC	-	SD	2,511	TN	17.30	40
41	OK	2,484	IN	17.12	VA	-	VA	-	OK	2,484	IN	17.10	41
42	SC	2,462	PA	16.93	NC	-	GA	-	SC	2,462	PA	16.90	42
43	KY	2,452	AR	16.87	KY	-	KY	-	KY	2,452	AR	16.87	43
44	MS	2,413	VA	16.67	ND	-	ND	-	MS	2,413	VA	16.67	44
45	AL	2,412	CT	16.47	WV	-	WV	-	AL	2,412	CT	16.47	45
46	ID	2,389	NJ	16.32	SC	-	SC	-	TN	2,389	MD	16.30	46
47	TN	2,389	MD	16.30	GA	-	FL	-	ID	2,388	NJ	16.29	47
48	WV	2,333	IL	15.45	TN	-	TN	-	WV	2,333	IL	15.45	48
49	MO	2,293	MO	14.88	AL	-	AL	-	MO	2,293	MO	14.88	49
50	AR	2,047	NH	14.36	MO	-	MO	-	AR	2,047	NH	14.36	50
	US	3,071	US	18.78	US	12	US	0.07	US	3,059	US	18.71	
	DC	6,062	DC	27.40	DC	-	DC	-	DC	6,062	DC	27.40	

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

Table R-8
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1989

Rank	Direct Education ¹				Direct Elementary and Secondary Education				Direct Higher Education				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$2,271	AK	11.96%	AK	\$1,700	AK	8.95%	AK	\$458	ND	3.32%	1
2	WY	1,574	WY	11.34	WY	1,112	WY	8.02	DE	444	UT	3.27	2
3	VT	1,326	ND	9.42	NY	1,030	MT	6.09	WY	426	NM	3.13	3
4	NY	1,325	UT	9.37	NJ	920	OR	5.81	ND	419	WY	3.07	4
5	DE	1,305	NM	9.24	CT	902	NM	5.76	VT	397	IA	2.73	5
6	MN	1,250	VT	8.76	MN	863	UT	5.73	UT	396	VT	2.62	6
7	MI	1,223	OR	8.30	OR	848	ND	5.69	IA	395	DE	2.58	7
8	WI	1,217	MT	8.30	VT	845	VT	5.58	NM	385	MS	2.51	8
9	OR	1,212	MS	8.19	MI	827	WV	5.40	WI	367	AK	2.41	9
10	NJ	1,202	IA	8.00	WI	807	NY	5.32	MI	365	NC	2.39	10
11	ND	1,189	WI	7.92	MT	788	MN	5.29	NE	347	WI	2.39	11
12	CT	1,171	AZ	7.81	WA	786	WI	5.25	AZ	345	NE	2.38	12
13	IA	1,156	WV	7.75	AZ	773	AZ	5.25	KS	341	AZ	2.34	13
14	AZ	1,150	MN	7.66	PA	768	MS	5.23	NC	338	AL	2.32	14
15	WA	1,149	NE	7.65	NH	767	ME	5.12	MN	334	OR	2.27	15
16	NM	1,137	SC	7.64	ME	767	TX	5.09	WA	334	MI	2.22	16
17	UT	1,136	DE	7.58	CO	767	SC	5.07	OR	331	KS	2.19	17
18	NE	1,119	MI	7.46	VA	763	MI	5.05	HI	330	ID	2.15	18
19	VA	1,112	NC	7.38	DE	760	SD	5.00	CA	316	OK	2.12	19
20	CA	1,089	AL	7.29	MD	745	NE	4.99	VA	303	WA	2.08	20
21	KS	1,083	TX	7.27	MA	741	IA	4.96	AL	297	MN	2.05	21
22	CO	1,077	ME	7.18	CA	738	WA	4.90	IN	295	SC	2.03	22
23	ME	1,076	IN	7.17	TX	737	GA	4.82	TX	293	TX	2.02	23
24	MT	1,074	WA	7.17	NE	730	IN	4.76	CO	286	IN	2.01	24
25	MD	1,066	OK	7.08	GA	726	PA	4.75	OK	283	HI	2.00	25
26	IN	1,055	ID	7.06	KS	721	LA	4.75	MS	279	KY	1.94	26
27	RI	1,052	AR	6.99	ND	718	NC	4.75	MD	273	WV	1.93	27
28	TX	1,051	KS	6.94	OH	718	OK	4.75	ID	270	TN	1.88	28
29	NC	1,043	SD	6.91	IA	716	CO	4.69	TN	260	AR	1.79	29
30	NH	1,010	LA	6.86	NM	709	AR	4.67	ME	260	CO	1.75	30
31	PA	1,002	NY	6.84	IN	701	OH	4.65	SC	260	LA	1.74	31
32	OH	995	CO	6.59	UT	695	KS	4.63	OH	255	VA	1.73	32
33	MA	994	KY	6.47	RI	690	ID	4.63	RI	253	ME	1.73	33
34	SC	977	GA	6.47	FL	679	DE	4.42	KY	250	CA	1.72	34
35	GA	973	OH	6.45	NC	671	VA	4.37	NJ	245	OH	1.66	35
36	OK	946	VA	6.36	MO	656	MO	4.26	IL	233	MT	1.64	36
37	AL	935	RI	6.22	NV	649	AL	4.23	NY	231	SD	1.61	37
38	IL	928	PA	6.20	SC	648	FL	4.21	WV	227	RI	1.49	38
39	WV	914	CA	5.94	IL	645	NJ	4.14	MO	219	MO	1.42	39
40	FL	911	TN	5.91	WV	637	RI	4.08	NV	218	MD	1.42	40
41	MS	909	MO	5.86	SD	635	NH	4.02	AR	217	GA	1.41	41
42	MO	903	FL	5.65	OK	633	CA	4.02	LA	215	IL	1.33	42
43	NV	889	MD	5.52	LA	585	KY	3.98	GA	213	NV	1.30	43
44	HI	889	NJ	5.41	ID	582	CT	3.88	MT	212	NY	1.19	44
45	ID	887	HI	5.37	MS	580	NV	3.88	SD	204	FL	1.16	45
46	SD	878	NV	5.32	AR	566	MD	3.86	NH	204	NJ	1.11	46
47	AR	848	NH	5.30	HI	544	IL	3.67	MA	201	NH	1.07	47
48	LA	845	IL	5.29	AL	543	TN	3.64	CT	196	MA	0.96	48
49	KY	832	CT	5.04	KY	512	MA	3.55	FL	187	PA	0.94	49
50	TN	816	MA	4.76	TN	502	HI	3.29	PA	152	CT	0.84	50
	US	1,063	US	6.50	US	746	US	4.56	US	272	US	1.66	
	DC	1,069	DC	4.83	DC	912	DC	4.12	DC	157	DC	0.71	

¹Total direct education includes expenditures for specialized administration and schools (classified by the Bureau of the Census as "direct other").

Table R-9
**State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1989**

Rank	State	Direct Public Welfare			Direct Health and Hospitals				Direct Highway				Rank
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NY	\$795	NY	4.10%	WY	\$514	WY	3.70%	AK	\$1,107	AK	5.83%	1
2	MA	609	MN	3.35	NY	474	MS	3.41	WY	572	WY	4.12	2
3	AK	559	ME	3.31	GA	461	GA	3.06	AZ	383	ND	3.00	3
4	MN	546	ND	3.28	AL	384	AL	3.00	SD	381	SD	3.00	4
5	RI	515	WI	3.25	MS	378	SC	2.92	ND	378	NM	2.92	5
6	WI	500	RI	3.05	SC	373	LA	2.58	CT	372	MT	2.73	6
7	ME	497	MI	2.98	MA	364	NY	2.45	NM	359	AZ	2.60	7
8	MI	489	AK	2.94	MI	333	TN	2.23	MT	353	ID	2.42	8
9	CA	467	MA	2.92	MN	332	IA	2.15	VT	352	IA	2.38	9
10	CT	466	OH	2.81	AK	326	NE	2.08	MN	350	VT	2.33	10
11	OH	433	VT	2.76	LA	318	MN	2.04	IA	343	UT	2.21	11
12	NJ	428	KY	2.63	IA	310	MI	2.03	DE	321	KY	2.18	12
13	VT	417	CA	2.54	TN	308	NM	2.02	VA	316	MN	2.14	13
14	ND	414	PA	2.49	NE	305	NC	2.00	MD	312	NE	2.07	14
15	PA	403	MT	2.46	CA	299	OK	1.87	ID	305	WV	1.94	15
16	IL	363	OK	2.44	CT	285	MA	1.74	NE	303	MS	1.91	16
17	MD	358	WV	2.43	NC	282	AK	1.71	NV	298	KS	1.87	17
18	WA	343	MS	2.41	FL	271	ID	1.69	KS	291	DE	1.86	18
19	KY	339	LA	2.30	VA	261	FL	1.68	NH	285	ME	1.81	19
20	IA	332	IA	2.30	OK	250	UT	1.66	CO	282	VA	1.80	20
21	OK	325	AR	2.15	NM	248	IN	1.65	KY	280	NV	1.78	21
22	HI	322	WA	2.14	WA	248	CA	1.63	WI	272	OK	1.77	22
23	MT	318	NM	2.12	HI	245	AR	1.59	ME	272	WI	1.77	23
24	IN	307	IN	2.09	IN	243	WA	1.54	NJ	271	CO	1.73	24
25	NH	298	IL	2.07	RI	239	KS	1.51	UT	268	TX	1.72	25
26	NE	297	NE	2.03	KS	235	TX	1.50	TX	248	LA	1.71	26
27	GA	293	CT	2.01	CO	235	VA	1.49	NY	248	AL	1.65	27
28	CO	287	GA	1.95	NV	234	OH	1.48	IL	240	MD	1.62	28
29	DE	286	HI	1.95	OH	229	HI	1.48	RI	239	TN	1.61	29
30	WV	286	NJ	1.93	MO	223	OR	1.46	OK	237	CT	1.60	30
31	LA	283	SD	1.91	TX	217	MO	1.45	OR	231	OR	1.58	31
32	AZ	277	AZ	1.88	OR	213	CO	1.43	WV	228	AR	1.57	32
33	MS	267	MD	1.86	ID	212	WV	1.41	PA	226	NH	1.49	33
34	OR	266	OR	1.82	UT	201	RI	1.41	TN	222	RI	1.42	34
35	AR	261	UT	1.80	NJ	198	KY	1.40	FL	222	PA	1.40	35
36	NM	260	NC	1.80	WI	194	NV	1.40	MS	212	NC	1.39	36
37	NC	254	CO	1.75	AR	193	WI	1.27	WA	212	FL	1.37	37
38	KS	253	ID	1.75	DE	190	MT	1.26	AL	212	IL	1.37	38
39	MO	246	TN	1.75	KY	181	CT	1.23	LA	210	MO	1.35	39
40	SD	242	DE	1.66	IL	173	DE	1.10	MO	207	GA	1.33	40
41	TN	241	SC	1.65	WV	166	SD	1.10	GA	200	WA	1.32	41
42	FL	232	KS	1.62	MT	163	AZ	1.00	NC	197	SC	1.29	42
43	WY	224	WY	1.61	PA	153	IL	0.98	MI	193	IN	1.29	43
44	ID	220	MO	1.60	AZ	147	ND	0.96	AR	191	NY	1.28	44
45	VA	220	NH	1.56	ME	142	ME	0.95	IN	189	NJ	1.22	45
46	UT	218	AL	1.50	SD	140	PA	0.94	MA	187	OH	1.21	46
47	SC	211	FL	1.44	MD	136	NJ	0.89	HI	186	MI	1.18	47
48	TX	198	TX	1.37	NH	134	VT	0.72	OH	186	HI	1.12	48
49	AL	193	VA	1.26	ND	122	MD	0.70	SC	165	MA	0.90	49
50	NV	177	NV	1.06	VT	109	NH	0.70	CA	141	CA	0.77	50
	US	383	US	2.34	US	273	US	1.67	US	234	US	1.43	
	DC	1,042	DC	4.71	DC	670	DC	3.03	DC	184	DC	0.83	

Table R-10
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1989

Rank	Direct Police				Direct Fire				Direct Corrections				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$206	AK	1.09%	NV	\$97	NV	0.58%	AK	\$215	AK	1.13%	1
2	NY	174	AZ	1.00	MA	91	RI	0.49	NY	162	NV	0.87	2
3	NV	151	WY	0.98	AK	87	OR	0.47	NV	146	NY	0.83	3
4	AZ	148	NV	0.91	RI	83	AK	0.46	CA	124	AZ	0.74	4
5	NJ	144	NY	0.90	CT	72	MA	0.44	MD	110	CA	0.67	5
6	CA	143	NM	0.89	NY	70	WA	0.41	AZ	109	NM	0.67	6
7	WY	135	FL	0.84	OR	69	NY	0.36	MI	107	MI	0.65	7
8	FL	135	LA	0.83	WA	65	WI	0.35	FL	97	SC	0.64	8
9	MA	130	CA	0.78	CA	62	AZ	0.34	DE	96	FL	0.60	9
10	CT	129	CO	0.74	MD	60	CA	0.34	NJ	91	TN	0.58	10
11	MD	128	WI	0.74	FL	54	FL	0.34	MA	88	MD	0.57	11
12	IL	125	MI	0.72	WI	54	OH	0.32	GA	83	DE	0.56	12
13	DE	124	DE	0.72	VA	53	CT	0.31	NM	82	LA	0.56	13
14	CO	121	OR	0.72	NH	53	CO	0.31	CO	82	GA	0.55	14
15	MI	118	IL	0.71	IL	52	MD	0.31	VA	82	OR	0.54	15
16	WI	113	UT	0.68	CO	51	VA	0.30	SC	82	UT	0.53	16
17	NM	110	MD	0.67	AZ	50	HI	0.30	TN	79	WY	0.51	17
18	HI	108	NJ	0.65	OH	50	IL	0.30	OR	78	TX	0.51	18
19	RI	107	HI	0.65	HI	50	NM	0.29	WA	74	NC	0.50	19
20	OR	105	ID	0.64	NJ	47	GA	0.28	TX	74	CO	0.50	20
21	LA	102	RI	0.64	GA	42	NH	0.28	WY	71	KY	0.48	21
22	VA	100	NC	0.63	ME	40	TN	0.28	NC	71	VA	0.47	22
23	WA	98	OH	0.62	MI	39	WY	0.27	LA	69	ID	0.47	23
24	OH	96	MA	0.62	TX	38	LA	0.27	NH	68	WA	0.46	24
25	MN	94	TX	0.62	TN	38	TX	0.27	CT	68	OH	0.43	25
26	NH	94	WA	0.61	KS	38	ME	0.27	HI	66	MA	0.42	26
27	MO	94	MO	0.61	WY	37	OK	0.27	RI	66	AL	0.41	27
28	GA	91	GA	0.61	MO	37	UT	0.26	OH	66	KS	0.41	28
29	TX	89	SC	0.59	NM	36	AL	0.25	UT	64	NJ	0.41	29
30	NC	89	MT	0.59	MN	35	KS	0.24	KS	64	HI	0.40	30
31	KS	82	MN	0.58	OK	35	MO	0.24	KY	61	OK	0.39	31
32	UT	82	TN	0.58	LA	33	ID	0.24	ID	58	RI	0.39	32
33	PA	81	AL	0.57	IN	33	MI	0.24	IL	57	ME	0.36	33
34	ID	80	VA	0.57	AL	32	NC	0.23	PA	57	NH	0.36	34
35	TN	80	CT	0.56	NC	32	MS	0.23	ME	55	WI	0.35	35
36	VT	76	MS	0.55	UT	32	IN	0.22	WI	54	PA	0.35	36
37	MT	76	OK	0.54	NE	31	MN	0.22	MN	53	MN	0.33	37
38	IA	76	KY	0.53	ID	30	NJ	0.21	AL	53	IL	0.32	38
39	SC	75	KS	0.53	IA	27	NE	0.21	OK	52	IN	0.32	39
40	NE	74	SD	0.53	VT	27	KY	0.20	MO	48	MO	0.31	40
41	AL	73	IA	0.52	KY	26	SC	0.20	IN	47	SD	0.31	41
42	OK	72	NE	0.51	SC	25	MT	0.19	NE	44	MS	0.31	42
43	ME	70	VT	0.50	MT	25	IA	0.19	VT	42	NE	0.30	43
44	KY	68	PA	0.50	MS	25	AR	0.18	SD	39	CT	0.29	44
45	SD	67	NH	0.49	PA	23	VT	0.18	IA	38	MT	0.29	45
46	IN	65	ND	0.47	SD	22	SD	0.17	MT	38	VT	0.28	46
47	MS	61	ME	0.47	AR	22	ND	0.15	MS	34	AR	0.28	47
48	ND	60	AR	0.46	ND	19	PA	0.14	AR	34	IA	0.26	48
49	AR	56	IN	0.44	DE	18	WV	0.14	ND	31	ND	0.24	49
50	WV	46	WV	0.39	WV	16	DE	0.10	WV	25	WV	0.21	50
	US	112	US	0.68	US	48	US	0.29	US	85	US	0.52	
	DC	408	DC	1.84	DC	163	DC	0.74	DC	448	DC	2.03	

Table R-11
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1989

Rank	State	Direct Protective Inspection and Regulation			Direct Sewerage and Sanitation			Interest Payments on General Debt			Rank		
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita		State	Percent of Personal Income
1	AK	\$54	NV	0.28%	CT	\$211	WY	1.14%	AK	\$1,577	AK	8.30%	1
2	NV	47	AK	0.28	NJ	184	WI	0.93	DE	397	LA	2.73	2
3	CA	40	WA	0.22	NY	162	DE	0.91	WY	368	WY	2.65	3
4	DE	36	CA	0.22	WY	158	CT	0.91	LA	336	DE	2.31	4
5	WA	35	ID	0.21	DE	157	NY	0.84	NY	292	SD	1.83	5
6	CT	31	NM	0.21	AK	146	NJ	0.83	NJ	281	AZ	1.70	6
7	NJ	30	DE	0.21	WI	143	HI	0.82	RI	278	WV	1.69	7
8	OR	27	OR	0.19	MA	136	LA	0.81	NV	266	NM	1.69	8
9	ID	27	ND	0.18	HI	136	IA	0.79	MN	264	MT	1.65	9
10	NM	26	AZ	0.17	VA	126	AK	0.77	AZ	250	RI	1.64	10
11	NY	26	OK	0.15	RI	124	RI	0.73	CT	241	MN	1.62	11
12	AZ	24	FL	0.15	MD	119	VA	0.72	OR	235	OR	1.61	12
13	FL	24	WY	0.14	IA	115	ME	0.71	MA	233	NV	1.59	13
14	RI	24	MS	0.14	FL	113	OH	0.71	SD	232	KY	1.59	14
15	VA	23	RI	0.14	WA	110	FL	0.70	HI	228	ND	1.58	15
16	ND	23	CT	0.13	OH	109	TX	0.70	NH	227	NY	1.51	16
17	HI	22	NJ	0.13	ME	106	WA	0.69	FL	221	TX	1.42	17
18	OK	21	VA	0.13	MN	105	MA	0.65	MT	214	HI	1.38	18
19	MD	20	NY	0.13	TX	101	MN	0.64	NM	208	FL	1.37	19
20	WY	20	HI	0.13	LA	99	AZ	0.63	CO	205	UT	1.35	20
21	NH	18	ME	0.12	NH	98	NM	0.63	TX	205	NJ	1.27	21
22	ME	18	MT	0.12	CA	96	OK	0.63	KY	204	CO	1.25	22
23	MN	18	NC	0.12	IL	94	TN	0.62	PA	200	PA	1.24	23
24	MI	17	VT	0.11	AZ	93	MD	0.61	WV	200	KS	1.21	24
25	VT	17	SD	0.11	PA	93	UT	0.59	ND	199	NH	1.19	25
26	MA	17	AR	0.11	MI	91	IN	0.58	MD	191	VT	1.15	26
27	NC	17	NE	0.11	CO	87	PA	0.58	KS	189	MA	1.11	27
28	NE	16	MN	0.11	TN	86	GA	0.56	VT	174	ME	1.09	28
29	MS	16	MI	0.11	IN	85	MI	0.56	UT	164	MS	1.09	29
30	MT	16	UT	0.11	GA	85	OR	0.55	ME	164	CT	1.04	30
31	IL	15	MD	0.10	OK	84	ID	0.54	WI	158	WI	1.03	31
32	WI	15	NH	0.10	OR	81	IL	0.54	CA	157	OK	1.02	32
33	SD	14	KY	0.10	NM	77	CO	0.53	IL	156	MD	0.99	33
34	OH	14	WI	0.10	UT	71	SC	0.53	WA	147	TN	0.97	34
35	TX	13	TX	0.09	VT	71	AL	0.53	VA	143	AR	0.95	35
36	AR	13	OH	0.09	MO	68	CA	0.52	OK	136	AL	0.94	36
37	UT	13	SC	0.09	SC	68	NH	0.51	TN	134	WA	0.92	37
38	IA	13	IA	0.09	ID	68	MT	0.50	OH	130	IL	0.89	38
39	CO	13	IL	0.08	AL	67	KY	0.49	MO	126	NE	0.86	39
40	KY	12	AL	0.08	MT	65	VT	0.47	NE	126	CA	0.86	40
41	KS	12	MA	0.08	KY	63	AR	0.46	MI	123	SC	0.85	41
42	PA	11	KS	0.08	NV	57	WV	0.46	MS	121	OH	0.84	42
43	SC	11	CO	0.08	NE	57	MS	0.44	AL	120	MO	0.82	43
44	MO	11	GA	0.07	AR	56	MO	0.44	IA	117	VA	0.82	44
45	GA	11	MO	0.07	WV	54	NE	0.39	AR	115	IA	0.81	45
46	AL	10	PA	0.07	MS	49	NV	0.34	SC	109	MI	0.75	46
47	LA	8	WV	0.07	KS	48	ND	0.33	GA	108	GA	0.72	47
48	WV	8	LA	0.07	NC	45	NC	0.32	IN	103	ID	0.70	48
49	TN	8	TN	0.06	ND	42	KS	0.31	NC	90	IN	0.70	49
50	IN	7	IN	0.05	SD	36	SD	0.28	ID	88	NC	0.64	50
	US	20	US	0.13	US	104	US	0.64	US	188	US	1.15	
	DC	81	DC	0.37	DC	247	DC	1.12	DC	352	DC	1.59	

State Fiscal Profiles

The profiles present a "snapshot" of significant features of state and local finances. As snapshots, these tables serve as a starting point from which to make basic state-by-state comparisons. They also provide a convenient way to make empirical distinctions among different revenue definitions and spending functions for state and local governments viewed separately or 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 82, 86, 91, 103, 107, and 111;

percentage distribution, Tables 83, 87, 92, 104, 108, and 112;

per capita, Tables 84, 88, 93, 105, 109, and 113; and

personal income percentage figures, Tables 85, 89, 94, 106, 110, and 114.

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

Profile Section Notes

n.t.—no tax

- represents zero

< rounds to zero

* rounds to 100%

† less than \$1 per capita

Income taxes include both individual and corporation income taxes.

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

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

Rank	State	Population 7/1/89 (thousands)	State	Personal Income CY 1988	State	Personal Income Per capita	Rank
	US	248,243	US	\$4,058,181	US	\$16,348	
1	CA	29,063	CA	533,116	CT	23,234	1
2	NY	17,950	NY	347,942	NJ	22,203	2
3	TX	16,991	TX	245,652	DC	22,124	3
4	FL	12,671	IL	204,693	MA	20,877	4
5	PA	12,040	FL	204,479	NY	19,384	5
6	IL	11,658	PA	194,678	MD	19,308	6
7	OH	10,907	NJ	171,763	NH	19,063	7
8	MI	9,273	OH	168,343	AK	18,994	8
9	NJ	7,736	MI	151,995	CA	18,343	9
10	NC	6,571	MA	123,447	IL	17,558	10
11	GA	6,436	VA	106,619	VA	17,484	11
12	VA	6,098	GA	96,823	DE	17,217	12
13	MA	5,913	NC	92,886	RI	16,910	13
14	IN	5,593	MD	90,633	NV	16,708	14
15	MO	5,159	IN	82,239	HI	16,558	15
16	TN	4,940	MO	79,476	MI	16,391	16
17	WI	4,867	WA	76,299	CO	16,349	17
18	WA	4,761	CT	75,255	MN	16,314	18
19	MD	4,694	WI	74,797	PA	16,169	19
20	LA	4,382	MN	71,014	FL	16,138	20
21	MN	4,353	TN	68,203	WA	16,026	21
22	AL	4,118	CO	54,231	KS	15,590	22
23	KY	3,727	LA	54,006	OH	15,434	23
24	AZ	3,556	AL	52,772	MO	15,405	24
25	SC	3,512	AZ	52,370	WI	15,368	25
26	CO	3,317	KY	47,934	VT	15,132	26
27	CT	3,239	SC	44,924	GA	15,044	27
28	OK	3,224	OK	43,032	ME	14,993	28
29	IA	2,840	OR	41,175	AZ	14,727	29
30	OR	2,820	IA	41,018	IN	14,704	30
31	MS	2,621	KS	39,178	NE	14,627	31
32	KS	2,513	AR	29,195	OR	14,601	32
33	AR	2,406	MS	29,073	TX	14,458	33
34	WV	1,857	NE	23,564	IA	14,443	34
35	UT	1,707	WV	21,882	NC	14,136	35
36	NE	1,611	NH	21,103	WY	13,878	36
37	NM	1,528	UT	20,688	TN	13,806	37
38	ME	1,222	NM	18,789	OK	13,347	38
39	HI	1,112	NV	18,563	MT	12,937	39
40	NV	1,111	HI	18,412	KY	12,861	40
41	NH	1,107	ME	18,322	AL	12,815	41
42	ID	1,014	RI	16,876	SC	12,792	42
43	RI	998	DC	13,363	SD	12,705	43
44	MT	806	ID	12,750	ND	12,620	44
45	SD	715	DE	11,587	ID	12,574	45
46	DE	673	MT	10,427	LA	12,325	46
47	ND	660	AK	10,010	NM	12,296	47
48	DC	604	SD	9,084	AR	12,134	48
49	VT	567	VT	8,580	UT	12,120	49
50	AK	527	ND	8,329	WV	11,784	50
51	WY	475	WY	6,592	MS	11,092	51

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1988-1989*.

Map 2
Population and Rank as of July 1, 1989



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

Map 3
Personal Income and Rank, CY 1989
 (dollars)



Source: U.S. Department of Commerce, Bureau of the Census and Bureau of Economic Analysis. Per capita income calculated using BEA total income and Census population as of July 1, 1989. District of Columbia included in the ranking. The Bureau of the Census classifies the District of Columbia as a municipality.

United States

	Total	Percentage of U.S.
Population	248,239,000	100.0
Personal Income (billions)	\$4,058.2	100.0
Personal Income Per Capita	\$16,348	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	\$785,844.2	100.0%	\$3,166	100.0	19.4%	100.0
Intergovernmental from Federal	125,823.7	16.0	507	100.0	3.1	100.0
Own-Source	660,020.4	84.0	2,659	100.0	16.3	100.0
Tax Revenue	468,647.0	59.6	1,888	100.0	11.5	100.0
Property Taxes	142,524.7	18.1	574	100.0	3.5	100.0
Sales Taxes	112,597.6	14.3	454	100.0	2.8	100.0
Income Taxes	123,728.8	15.7	498	100.0	3.0	100.0
Other Taxes	89,795.8	11.4	362	100.0	2.2	100.0
Charges and Miscellaneous	191,373.4	24.4	771	100.0	4.7	100.0
State						
General	482,477.2	100.0	1,944	100.0	11.9	100.0
Intergovernmental from Federal	108,235.2	22.5	436	100.0	2.7	100.0
Intergovernmental from Local	7,530.0	1.6	30	100.0	0.2	100.0
Own-Source	366,711.9	76.3	1,477	100.0	9.0	100.0
Tax Revenue	284,168.7	59.1	1,145	100.0	7.0	100.0
Property Taxes	5,417.3	1.1	22	100.0	0.1	100.0
Sales Taxes	93,414.3	19.4	376	100.0	2.3	100.0
Income Taxes	112,680.5	23.5	454	100.0	2.8	100.0
Other Taxes	72,656.7	15.1	293	100.0	1.8	100.0
Charges and Miscellaneous	82,543.2	17.2	333	100.0	2.0	100.0
Local						
General	468,549.0	100.0	1,887	100.0	11.5	100.0
Intergovernmental from Federal	17,588.5	3.8	71	100.0	0.4	100.0
Intergovernmental from State	157,652.1	33.6	635	100.0	3.9	100.0
Own-Source	293,308.5	62.6	1,182	100.0	7.2	100.0
Tax Revenue	184,478.3	39.4	743	100.0	4.5	100.0
Property Taxes	137,107.5	29.3	552	100.0	3.4	100.0
Sales Taxes	19,183.3	4.1	77	100.0	0.5	100.0
Income Taxes	11,048.4	2.4	45	100.0	0.3	100.0
Other Taxes	17,139.2	3.7	69	100.0	0.4	100.0
Charges and Miscellaneous	108,830.2	23.2	438	100.0	2.7	100.0
EXPENDITURES						
State and Local						
General	\$762,311.3	100.0%	\$3,071	100.0	18.8%	100.0
Total Intergovernmental	2,931.1	0.4	12	100.0	0.1	100.0
Direct	759,380.2	99.6	3,059	100.0	18.7	100.0
Elementary/Secondary Education	185,170.7	24.3	746	100.0	4.6	100.0
Higher Education	67,550.3	8.9	272	100.0	1.7	100.0
Public Welfare	94,920.7	12.5	382	100.0	2.3	100.0
Health and Hospitals	67,757.3	8.9	273	100.0	1.7	100.0
Highways	58,093.1	7.6	234	100.0	1.4	100.0
Police	27,770.7	3.6	112	100.0	0.7	100.0
Other	258,117.5	33.9	1,040	100.0	6.4	100.0
State						
General	469,268.6	100.0	1,890	100.0	11.6	100.0
Total Intergovernmental	165,415.4	35.2	666	100.0	4.1	100.0
Direct	303,853.2	64.8	1,224	100.0	7.5	100.0
Elementary/Secondary Education	1,417.0	0.3	6	100.0	<	100.0
Higher Education	55,988.4	11.9	226	100.0	1.4	100.0
Public Welfare	73,135.9	15.6	295	100.0	1.8	100.0
Health and Hospitals	32,359.7	6.9	130	100.0	0.8	100.0
Highways	35,317.7	7.5	142	100.0	0.9	100.0
Police	4,138.2	0.9	17	100.0	0.1	100.0
Other	101,496.2	21.6	409	100.0	2.5	100.0
Local						
General	460,428.6	100.0	1,855	100.0	11.3	100.0
Total Intergovernmental	4,901.6	1.1	20	100.0	0.1	100.0
Direct	455,527.0	98.9	1,835	100.0	11.2	100.0
Elementary/Secondary Education	183,753.7	39.9	740	100.0	4.5	100.0
Higher Education	11,561.9	2.5	47	100.0	0.3	100.0
Public Welfare	21,784.8	4.7	88	100.0	0.5	100.0
Health and Hospitals	35,397.6	7.7	143	100.0	0.9	100.0
Highways	22,775.4	4.9	92	100.0	0.6	100.0
Police	23,632.4	5.1	95	100.0	0.6	100.0
Other	156,621.3	34.0	631	100.0	3.9	100.0

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alabama

	Total	Percentage of U.S.	Rank
Population	4,118,000	1.7	22
Personal Income (billions)	\$52.8	1.3	
Personal Income Per Capita	\$12,815	78.4	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	\$10,065.3	100.0%	\$2,444	77.2	19.1%	98.5
Intergovernmental from Federal	1,962.1	19.5	476	94.0	3.7	119.9
Own-Source	8,103.2	80.5	1,968	74.0	15.4	94.4
Tax Revenue	5,101.4	50.7	1,239	65.6	9.7	83.7
Property Taxes	609.4	6.1	148	25.8	1.2	32.9
Sales Taxes	1,531.9	15.2	372	82.0	2.9	104.6
Income Taxes	1,329.3	13.2	323	64.8	2.5	82.6
Other Taxes	1,630.9	16.2	396	109.5	3.1	139.7
Charges and Miscellaneous	3,001.8	29.8	729	94.6	5.7	120.6
State						
General	6,917.8	100.0	1,680	86.8	13.1	110.7
Intergovernmental from Federal	1,765.0	25.5	429	98.3	3.3	125.4
Intergovernmental from Local	52.0	0.8	13	41.6	0.1	53.1
Own-Source	5,100.9	73.7	1,239	83.9	9.7	107.0
Tax Revenue	3,662.6	52.9	889	77.7	6.9	99.1
Property Taxes	86.0	1.2	21	95.7	0.2	122.0
Sales Taxes	982.2	14.2	239	63.4	1.9	80.9
Income Taxes	1,279.1	18.5	311	68.4	2.4	87.3
Other Taxes	1,315.3	19.0	319	109.1	2.5	139.2
Charges and Miscellaneous	1,438.3	20.8	349	105.0	2.7	134.0
Local						
General	5,117.2	100.0	1,243	65.8	9.7	84.0
Intergovernmental from Federal	197.2	3.9	48	67.6	0.4	86.2
Intergovernmental from State	1,917.7	37.5	466	73.3	3.6	93.5
Own-Source	3,002.3	58.7	729	61.7	5.7	78.7
Tax Revenue	1,438.8	28.1	349	47.0	2.7	60.0
Property Taxes	523.4	10.2	127	23.0	1.0	29.4
Sales Taxes	549.7	10.7	133	172.7	1.0	220.4
Income Taxes	50.1	1.0	12	27.4	0.1	34.9
Other Taxes	315.6	6.2	77	111.0	0.6	141.6
Charges and Miscellaneous	1,563.5	30.6	380	86.6	3.0	110.5
EXPENDITURES						
State and Local						
General	\$9,933.6	100.0%	\$2,412	78.6	18.8%	100.2
Total Intergovernmental	-	-	-	-	-	-
Direct	9,933.6	100.0	2,412	78.9	18.8	100.6
Elementary/Secondary Education	2,234.4	22.5	543	72.7	4.2	92.8
Higher Education	1,223.4	12.3	297	109.2	2.3	139.3
Public Welfare	793.5	8.0	193	50.4	1.5	64.3
Health and Hospitals	1,582.8	15.9	384	140.8	3.0	179.6
Highways	871.3	8.8	212	90.4	1.7	115.3
Police	301.9	3.0	73	65.5	0.6	83.6
Other	2,926.3	29.5	711	68.3	5.5	87.2
State						
General	6,755.1	100.0	1,640	86.8	12.8	110.7
Total Intergovernmental	2,026.2	30.0	492	73.8	3.8	94.2
Direct	4,728.9	70.0	1,148	93.8	9.0	119.7
Elementary/Secondary Education	34.7	0.5	8	147.6	0.1	188.3
Higher Education	1,223.4	18.1	297	131.7	2.3	168.0
Public Welfare	769.9	11.4	187	63.5	1.5	81.0
Health and Hospitals	727.3	10.8	177	135.5	1.4	172.8
Highways	557.7	8.3	135	95.2	1.1	121.4
Police	49.5	0.7	12	72.1	0.1	92.0
Other	1,366.4	20.2	332	81.2	2.6	103.5
Local						
General	5,209.4	100.0	1,265	68.2	9.9	87.0
Total Intergovernmental	4.7	0.1	1	5.7	<	7.3
Direct	5,204.7	99.9	1,264	68.9	9.9	87.9
Elementary/Secondary Education	2,199.7	42.2	534	72.2	4.2	92.1
Higher Education	-	-	-	-	-	-
Public Welfare	23.6	0.5	6	6.5	<	8.3
Health and Hospitals	855.5	16.4	208	145.7	1.6	185.9
Highways	313.6	6.0	76	83.0	0.6	105.9
Police	252.4	4.8	61	64.4	0.5	82.1
Other	1,559.9	29.9	379	60.0	3.0	76.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alaska

	Total	Percentage of U.S.	Rank
Population	527,000	0.2	50
Personal Income (billions)	\$10.0	0.2	
Personal Income Per Capita	\$18,994	116.2	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	\$5,715.7	100.0%	\$10,846	342.6	57.1%	294.9
Intergovernmental from Federal	680.5	11.9	1,291	254.8	6.8	219.3
Own-Source	5,035.3	88.1	9,555	359.4	50.3	309.3
Tax Revenue	2,066.9	36.2	3,922	207.7	20.6	178.8
Property Taxes	662.5	11.6	1,257	218.9	6.6	188.4
Sales Taxes	68.1	1.2	129	28.5	0.7	24.5
Income Taxes	460.0	8.0	873	175.1	4.6	150.7
Other Taxes	876.2	15.3	1,663	459.6	8.8	395.6
Charges and Miscellaneous	2,968.4	51.9	5,633	730.6	29.7	628.8
State	4,415.9	100.0	8,379	432.9	44.1	372.6
General	602.2	13.6	1,143	262.1	6.0	225.6
Intergovernmental from Federal	5.1	0.1	10	31.9	0.1	27.5
Intergovernmental from Local	3,808.6	86.2	7,227	489.2	38.0	421.1
Own-Source	1,409.7	31.9	2,675	233.7	14.1	201.1
Tax Revenue	89.7	2.0	170	780.1	0.9	671.4
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	460.0	10.4	873	192.3	4.6	165.5
Income Taxes	860.0	19.5	1,632	557.5	8.6	479.8
Other Taxes	2,398.9	54.3	4,552	1,369.0	24.0	1,178.2
Charges and Miscellaneous						
Local	2,164.3	100.0	4,107	217.6	21.6	187.3
General	78.3	3.6	149	209.6	0.8	180.4
Intergovernmental from Federal	859.3	39.7	1,631	256.8	8.6	221.0
Intergovernmental from State	1,226.6	56.7	2,328	197.0	12.3	169.5
Own-Source	657.2	30.4	1,247	167.8	6.6	144.4
Tax Revenue	572.7	26.5	1,087	196.8	5.7	169.4
Property Taxes	68.1	3.1	129	167.3	0.7	144.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	16.3	0.8	31	44.7	0.2	38.5
Other Taxes	569.5	26.3	1,081	246.5	5.7	212.1
Charges and Miscellaneous						
EXPENDITURES						
State and Local						
General	\$5,252.0	100.0%	\$9,966	324.5	52.5%	279.3
Total Intergovernmental	64.9	1.2	123	1,043.7	0.6	898.3
Direct	5,187.1	98.8	9,843	321.8	51.8	276.9
Elementary/Secondary Education	896.1	17.1	1,700	228.0	9.0	196.2
Higher Education	241.2	4.6	458	168.2	2.4	144.8
Public Welfare	294.7	5.6	559	146.2	2.9	125.8
Health and Hospitals	171.6	3.3	326	119.3	1.7	102.7
Highways	583.2	11.1	1,107	472.9	5.8	407.0
Police	108.7	2.1	206	184.5	1.1	158.7
Other	2,891.6	55.1	5,487	527.7	28.9	454.2
State	4,100.2	100.0	7,780	411.6	41.0	354.2
General	844.3	20.6	1,602	240.4	8.4	206.9
Total Intergovernmental	3,255.9	79.4	6,178	504.7	32.5	434.4
Direct	172.3	4.2	327	5,728.0	1.7	4,929.9
Elementary/Secondary Education	241.2	5.9	458	202.9	2.4	174.7
Higher Education	291.1	7.1	552	187.5	2.9	161.4
Public Welfare	87.9	2.1	167	127.9	0.9	110.1
Health and Hospitals	469.7	11.5	891	626.5	4.7	539.2
Highways	34.2	0.8	65	389.2	0.3	335.0
Police	1,959.4	47.8	3,718	909.4	19.6	782.7
Other						
Local	1,933.8	100.0	3,669	197.8	19.3	170.3
General	2.6	0.1	5	25.2	<	21.7
Total Intergovernmental	1,931.2	99.9	3,664	199.7	19.3	171.9
Direct	723.8	37.4	1,373	185.5	7.2	159.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	3.5	0.2	7	7.6	<	6.5
Public Welfare	83.7	4.3	159	111.4	0.8	95.9
Health and Hospitals	113.5	5.9	215	234.7	1.1	202.0
Highways	74.6	3.9	141	148.6	0.7	127.9
Police	932.1	48.2	1,769	280.3	9.3	241.3
Other						

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arizona

	Total	Percentage of U.S.	Rank
Population	3,556,000	1.4	24
Personal Income (billions)	\$52.4	1.3	
Personal Income Per Capita	\$14,727	90.1	29

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income		
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)	
State and Local							
General	\$10,619.9	100.0%	\$2,986	94.3	20.3%	104.7	
Intergovernmental from Federal	1,378.1	13.0	388	76.5	2.6	84.9	
Own-Source	9,241.8	87.0	2,599	97.7	17.6	108.5	
Tax Revenue	6,543.5	61.6	1,840	97.5	12.5	108.2	
Property Taxes	2,133.9	20.1	600	104.5	4.1	116.0	
Sales Taxes	2,235.8	21.1	629	138.6	4.3	153.9	
Income Taxes	1,113.4	10.5	313	62.8	2.1	69.7	
Other Taxes	1,060.4	10.0	298	82.4	2.0	91.5	
Charges and Miscellaneous	2,698.2	25.4	759	98.4	5.2	109.3	
State							
General	6,214.3	100.0	1,748	90.3	11.9	100.2	
Intergovernmental from Federal	1,033.5	16.6	291	66.7	2.0	74.0	
Intergovernmental from Local	158.7	2.6	45	147.2	0.3	163.3	
Own-Source	5,022.0	80.8	1,412	95.6	9.6	106.1	
Tax Revenue	4,060.6	65.3	1,142	99.8	7.8	110.7	
Property Taxes	191.9	3.1	54	247.3	0.4	274.5	
Sales Taxes	1,841.9	29.6	518	137.6	3.5	152.8	
Income Taxes	1,113.4	17.9	313	69.0	2.1	76.6	
Other Taxes	913.4	14.7	257	87.8	1.7	97.4	
Charges and Miscellaneous	961.4	15.5	270	81.3	1.8	90.3	
Local							
General	7,045.0	100.0	1,981	105.0	13.5	116.5	
Intergovernmental from Federal	344.6	4.9	97	136.8	0.7	151.8	
Intergovernmental from State	2,480.7	35.2	698	109.8	4.7	121.9	
Own-Source	4,219.8	59.9	1,187	100.4	8.1	111.5	
Tax Revenue	2,482.9	35.2	698	94.0	4.7	104.3	
Property Taxes	1,942.1	27.6	546	98.9	3.7	109.8	
Sales Taxes	393.9	5.6	111	143.3	0.8	159.1	
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.	
Other Taxes	147.0	2.1	41	59.9	0.3	66.5	
Charges and Miscellaneous	1,736.8	24.7	488	111.4	3.3	123.7	
EXPENDITURES							
State and Local							
General	\$11,422.9	100.0%	\$3,212	104.6	21.8%	116.1	
Total Intergovernmental	0.9	<	†	2.2	<	2.4	
Direct	11,422.0	100.0*	3,212	105.0	21.8	116.6	
Elementary/Secondary Education	2,747.9	24.1	773	103.6	5.2	115.0	
Higher Education	1,227.7	10.7	345	126.9	2.3	140.8	
Public Welfare	985.6	8.6	277	72.5	1.9	80.5	
Health and Hospitals	521.5	4.6	147	53.7	1.0	59.6	
Highways	1,363.6	11.9	383	163.9	2.6	181.9	
Police	525.6	4.6	148	132.1	1.0	146.7	
Other	4,050.0	35.5	1,139	109.5	7.7	121.6	
State							
General	6,519.9	100.0	1,833	97.0	12.4	107.7	
Total Intergovernmental	2,334.0	35.8	656	98.5	4.5	109.3	
Direct	4,185.8	64.2	1,177	96.2	8.0	106.7	
Elementary/Secondary Education	-	-	-	-	-	-	
Higher Education	938.9	14.4	264	117.1	1.8	130.0	
Public Welfare	837.7	12.8	236	80.0	1.6	88.8	
Health and Hospitals	237.8	3.6	67	51.3	0.5	57.0	
Highways	822.8	12.6	231	162.6	1.6	180.5	
Police	94.1	1.4	26	158.8	0.2	176.2	
Other	1,254.4	19.2	353	86.3	2.4	95.8	
Local							
General	7,429.2	100.0	2,089	112.6	14.2	125.0	
Total Intergovernmental	193.0	2.6	54	274.9	0.4	305.2	
Direct	7,236.2	97.4	2,035	110.9	13.8	123.1	
Elementary/Secondary Education	2,747.9	37.0	773	104.4	5.2	115.9	
Higher Education	288.8	3.9	81	174.4	0.6	193.6	
Public Welfare	148.0	2.0	42	47.4	0.3	52.6	
Health and Hospitals	283.7	3.8	80	55.9	0.5	62.1	
Highways	540.8	7.3	152	165.7	1.0	184.0	
Police	431.5	5.8	121	127.5	0.8	141.5	
Other	2,795.6	37.6	786	124.6	5.3	138.3	

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,406,000	1.0	33
Personal Income (billions)	\$29.2	0.7	
Personal Income Per Capita	\$12,134	74.2	48

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,168.3	100.0%	\$2,148	67.9	17.7%	91.4
Intergovernmental from Federal	1,105.8	21.4	460	90.7	3.8	122.2
Own-Source	4,062.5	78.6	1,688	63.5	13.9	85.6
Tax Revenue	2,866.2	55.5	1,191	63.1	9.8	85.0
Property Taxes	506.5	9.8	211	36.7	1.7	49.4
Sales Taxes	921.8	17.8	383	84.5	3.2	113.8
Income Taxes	793.6	15.4	330	66.2	2.7	89.2
Other Taxes	644.3	12.5	268	74.0	2.2	99.7
Charges and Miscellaneous	1,196.3	23.1	497	64.5	4.1	86.9
State						
General	3,770.9	100.0	1,567	81.0	12.9	109.1
Intergovernmental from Federal	1,026.2	27.2	427	97.8	3.5	131.8
Intergovernmental from Local	5.0	0.1	2	6.9	<	9.3
Own-Source	2,739.6	72.7	1,139	77.1	9.4	103.8
Tax Revenue	2,172.5	57.6	903	78.9	7.4	106.3
Property Taxes	6.0	0.2	3	11.5	<	15.5
Sales Taxes	797.3	21.1	331	88.1	2.7	118.6
Income Taxes	793.6	21.0	330	72.7	2.7	97.9
Other Taxes	575.5	15.3	239	81.7	2.0	110.1
Charges and Miscellaneous	567.2	15.0	236	70.9	1.9	95.5
Local						
General	2,417.9	100.0	1,005	53.2	8.3	71.7
Intergovernmental from Federal	79.6	3.3	33	46.7	0.3	62.9
Intergovernmental from State	1,015.4	42.0	422	66.5	3.5	89.5
Own-Source	1,322.9	54.7	550	46.5	4.5	62.7
Tax Revenue	693.8	28.7	288	38.8	2.4	52.3
Property Taxes	500.5	20.7	208	37.7	1.7	50.7
Sales Taxes	124.4	5.1	52	66.9	0.4	90.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	68.8	2.8	29	41.4	0.2	55.8
Charges and Miscellaneous	629.1	26.0	261	59.6	2.2	80.4
EXPENDITURES						
State and Local						
General	\$4,924.4	100.0%	\$2,047	66.7	16.9%	89.8
Total Intergovernmental	0.1	<	†	0.2	<	0.3
Direct	4,924.3	100.0*	2,047	66.9	16.9	90.1
Elementary/Secondary Education	1,362.9	27.7	566	75.9	4.7	102.3
Higher Education	521.8	10.6	217	79.7	1.8	107.4
Public Welfare	628.2	12.8	261	68.3	2.2	92.0
Health and Hospitals	464.1	9.4	193	70.7	1.6	95.2
Highways	459.1	9.3	191	81.5	1.6	109.8
Police	134.9	2.7	56	50.1	0.5	67.5
Other	1,353.3	27.5	562	54.1	4.6	72.9
State						
General	3,566.7	100.0	1,482	78.4	12.2	105.6
Total Intergovernmental	1,124.9	31.5	468	70.2	3.9	94.5
Direct	2,441.8	68.5	1,015	82.9	8.4	111.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	521.8	14.6	217	96.2	1.8	129.6
Public Welfare	626.4	17.6	260	88.4	2.1	119.1
Health and Hospitals	266.9	7.5	111	85.1	0.9	114.6
Highways	299.7	8.4	125	87.5	1.0	117.9
Police	28.7	0.8	12	71.7	0.1	96.5
Other	698.2	19.6	290	71.0	2.4	95.6
Local						
General	2,482.8	100.0	1,032	55.6	8.5	75.0
Total Intergovernmental	0.2	<	†	0.4	<	0.6
Direct	2,482.5	100.0*	1,032	56.2	8.5	75.8
Elementary/Secondary Education	1,362.9	54.9	566	76.5	4.7	103.1
Higher Education	-	-	-	-	-	-
Public Welfare	1.8	0.1	†	<	<	1.1
Health and Hospitals	197.2	7.9	82	57.5	0.7	77.4
Highways	159.4	6.4	66	72.2	0.5	97.3
Police	106.2	4.3	44	46.4	0.4	62.5
Other	655.1	26.4	272	43.2	2.2	58.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

California

	Total	Percentage of U.S.	Rank
Population	29,063,000	11.7	1
Personal Income (billions)	\$533.1	13.1	
Personal Income Per Capita	\$18,343	112.2	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	\$104,103.4	100.0%	\$3,582	113.2	19.5%	100.8
Intergovernmental from Federal	16,374.5	15.7	563	111.2	3.1	99.1
Own-Source	87,728.8	84.3	3,019	113.5	16.5	101.2
Tax Revenue	60,665.6	58.3	2,087	110.6	11.4	98.5
Property Taxes	15,789.1	15.2	543	94.6	3.0	84.3
Sales Taxes	15,272.8	14.7	526	115.9	2.9	103.3
Income Taxes	20,878.2	20.1	718	144.1	3.9	128.4
Other Taxes	8,725.5	8.4	300	83.0	1.6	74.0
Charges and Miscellaneous	27,063.2	26.0	931	120.8	5.1	107.6
State						
General	64,448.8	100.0	2,218	114.6	12.1	102.1
Intergovernmental from Federal	14,350.8	22.3	494	113.3	2.7	100.9
Intergovernmental from Local	424.0	0.7	15	48.1	0.1	42.9
Own-Source	49,673.9	77.1	1,709	115.7	9.3	103.1
Tax Revenue	41,213.8	63.9	1,418	123.9	7.7	110.4
Property Taxes	2,004.2	3.1	69	316.0	0.4	281.6
Sales Taxes	12,732.3	19.8	438	116.4	2.4	103.8
Income Taxes	20,878.2	32.4	718	158.3	3.9	141.0
Other Taxes	5,599.1	8.7	193	65.8	1.1	58.7
Charges and Miscellaneous	8,460.1	13.1	291	87.5	1.6	78.0
Local						
General	70,540.9	100.0	2,427	128.6	13.2	114.6
Intergovernmental from Federal	2,023.7	2.9	70	98.3	0.4	87.6
Intergovernmental from State	30,462.2	43.2	1,048	165.0	5.7	147.1
Own-Source	38,054.9	53.9	1,309	110.8	7.1	98.8
Tax Revenue	19,451.8	27.6	669	90.1	3.6	80.3
Property Taxes	13,784.9	19.5	474	85.9	2.6	76.5
Sales Taxes	2,540.5	3.6	87	113.1	0.5	100.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3,126.4	4.4	108	155.8	0.6	138.9
Charges and Miscellaneous	18,603.1	26.4	640	146.0	3.5	130.1
EXPENDITURES						
State and Local						
General	\$99,558.7	100.0%	\$3,426	111.6	18.7%	99.4
Total Intergovernmental	1,982.6	2.0	68	577.8	0.4	514.9
Direct	97,576.1	98.0	3,357	109.8	18.3	97.8
Elementary/Secondary Education	21,441.6	21.5	738	98.9	4.0	88.1
Higher Education	9,174.2	9.2	316	116.0	1.7	103.4
Public Welfare	13,567.3	13.6	467	122.1	2.5	108.8
Health and Hospitals	8,676.9	8.7	299	109.4	1.6	97.5
Highways	4,111.6	4.1	141	60.5	0.8	53.9
Police	4,163.1	4.2	143	128.0	0.8	114.1
Other	36,441.3	36.6	1,254	120.6	6.8	107.5
State						
General	65,002.7	100.0	2,237	118.3	12.2	105.4
Total Intergovernmental	33,438.8	51.4	1,151	172.7	6.3	153.9
Direct	31,563.9	48.6	1,086	88.7	5.9	79.1
Elementary/Secondary Education	112.5	0.2	4	67.8	<	60.4
Higher Education	6,346.2	9.8	218	96.8	1.2	86.3
Public Welfare	6,546.7	10.1	225	76.5	1.2	68.1
Health and Hospitals	2,522.6	3.9	87	66.6	0.5	59.3
Highways	2,094.6	3.2	72	50.7	0.4	45.1
Police	581.7	0.9	20	120.1	0.1	107.0
Other	13,359.7	20.6	460	112.4	2.5	100.2
Local						
General	66,213.9	100.0	2,278	122.8	12.4	109.5
Total Intergovernmental	201.7	0.3	7	35.1	<	31.3
Direct	66,012.2	99.7	2,271	123.8	12.4	110.3
Elementary/Secondary Education	21,329.2	32.2	734	99.1	4.0	88.4
Higher Education	2,828.1	4.3	97	208.9	0.5	186.2
Public Welfare	7,020.5	10.6	242	275.3	1.3	245.3
Health and Hospitals	6,154.4	9.3	212	148.5	1.2	132.3
Highways	2,017.0	3.0	69	75.6	0.4	67.4
Police	3,581.5	5.4	123	129.4	0.7	115.4
Other	23,081.6	34.9	794	125.9	4.3	112.2

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Colorado

	Total	Percentage of U.S.	Rank
Population	3,317,000	1.3	26
Personal Income (billions)	\$54.2	1.3	
Personal Income Per Capita	\$16,349	100.0	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	\$10,249.3	100.0%	\$3,090	97.6	18.9%	97.6
Intergovernmental from Federal	1,438.4	14.0	434	85.6	2.7	85.5
Own-Source	8,810.9	86.0	2,656	99.9	16.2	99.9
Tax Revenue	5,939.6	58.0	1,791	94.9	11.0	94.8
Property Taxes	2,106.8	20.6	635	110.6	3.9	110.6
Sales Taxes	1,521.8	14.8	459	101.1	2.8	101.1
Income Taxes	1,444.1	14.1	435	87.3	2.7	87.3
Other Taxes	866.9	8.5	261	72.2	1.6	72.2
Charges and Miscellaneous	2,871.4	28.0	866	112.3	5.3	112.3
State						
General	5,427.8	100.0	1,636	84.5	10.0	84.5
Intergovernmental from Federal	1,262.2	23.3	381	87.3	2.3	87.3
Intergovernmental from Local	23.3	0.4	7	23.2	<	23.2
Own-Source	4,142.2	76.3	1,249	84.5	7.6	84.5
Tax Revenue	2,903.8	53.5	875	76.5	5.4	76.5
Property Taxes	8.5	0.2	3	11.8	<	11.8
Sales Taxes	751.0	13.8	226	60.2	1.4	60.2
Income Taxes	1,444.0	26.6	435	95.9	2.7	95.9
Other Taxes	700.3	12.9	211	72.1	1.3	72.1
Charges and Miscellaneous	1,238.4	22.8	373	112.3	2.3	112.3
Local						
General	6,573.9	100.0	1,982	105.0	12.1	105.0
Intergovernmental from Federal	176.2	2.7	53	75.0	0.3	75.0
Intergovernmental from State	1,729.0	26.3	521	82.1	3.2	82.1
Own-Source	4,668.7	71.0	1,408	119.1	8.6	119.1
Tax Revenue	3,035.8	46.2	915	123.2	5.6	123.1
Property Taxes	2,098.3	31.9	633	114.5	3.9	114.5
Sales Taxes	770.8	11.7	232	300.7	1.4	300.7
Income Taxes	0.1	<	†	<	<	<
Other Taxes	166.6	2.5	50	72.7	0.3	72.7
Charges and Miscellaneous	1,632.9	24.8	492	112.3	3.0	112.3
EXPENDITURES						
State and Local						
General	\$9,869.2	100.0%	\$2,975	96.9	18.2%	96.9
Total Intergovernmental	0.4	<	†	1.0	<	1.0
Direct	9,868.9	100.0*	2,975	97.3	18.2	97.3
Elementary/Secondary Education	2,543.1	25.8	767	102.8	4.7	102.8
Higher Education	949.6	9.6	286	105.2	1.8	105.2
Public Welfare	951.0	9.6	287	75.0	1.8	75.0
Health and Hospitals	777.9	7.9	235	85.9	1.4	85.9
Highways	935.8	9.5	282	120.6	1.7	120.5
Police	401.9	4.1	121	108.3	0.7	108.3
Other	3,309.5	33.5	998	96.0	6.1	95.9
State						
General	5,085.7	100.0	1,533	81.1	9.4	81.1
Total Intergovernmental	1,676.4	33.0	505	75.8	3.1	75.8
Direct	3,409.2	67.0	1,028	84.0	6.3	84.0
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	903.4	17.8	272	120.8	1.7	120.8
Public Welfare	566.5	11.1	171	58.0	1.0	58.0
Health and Hospitals	397.4	7.8	120	91.9	0.7	91.9
Highways	436.2	8.6	132	92.4	0.8	92.4
Police	35.9	0.7	11	65.0	0.1	65.0
Other	1,069.7	21.0	322	78.9	2.0	78.9
Local						
General	6,462.3	100.0	1,948	105.0	11.9	105.0
Total Intergovernmental	2.7	<	†	4.1	<	4.1
Direct	6,459.6	100.0*	1,947	106.1	11.9	106.1
Elementary/Secondary Education	2,543.1	39.4	767	103.6	4.7	103.6
Higher Education	46.2	0.7	14	29.9	0.1	29.9
Public Welfare	384.5	6.0	116	132.1	0.7	132.1
Health and Hospitals	380.5	5.9	115	80.4	0.7	80.4
Highways	499.6	7.7	151	164.2	0.9	164.1
Police	365.9	5.7	110	115.9	0.7	115.9
Other	2,239.8	34.7	675	107.0	4.1	107.0

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,239,000	1.3	27
Personal Income (billions)	\$75.3	1.9	
Personal Income Per Capita	\$23,234	142.1	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	\$12,001.6	100.0%	\$3,705	117.0	15.9%	82.4
Intergovernmental from Federal	1,785.3	14.9	551	108.7	2.4	76.5
Own-Source	10,216.4	85.1	3,154	118.6	13.6	83.5
Tax Revenue	8,110.7	67.6	2,504	132.6	10.8	93.3
Property Taxes	3,249.0	27.1	1,003	174.7	4.3	122.9
Sales Taxes	2,067.7	17.2	638	140.7	2.7	99.0
Income Taxes	1,250.7	10.4	386	77.5	1.7	54.5
Other Taxes	1,543.3	12.9	476	131.7	2.1	92.7
Charges and Miscellaneous	2,105.7	17.5	650	84.3	2.8	59.3
State						
General	7,884.4	100.0	2,434	125.8	10.5	88.5
Intergovernmental from Federal	1,584.0	20.1	489	112.2	2.1	78.9
Intergovernmental from Local	83.6	1.1	26	85.1	0.1	59.9
Own-Source	6,216.8	78.8	1,919	129.9	8.3	91.4
Tax Revenue	4,808.5	61.0	1,485	129.7	6.4	91.2
Property Taxes	<	<	†	<	<	<
Sales Taxes	2,067.7	26.2	638	169.6	2.7	119.4
Income Taxes	1,250.7	15.9	386	85.1	1.7	59.9
Other Taxes	1,490.1	18.9	460	157.2	2.0	110.6
Charges and Miscellaneous	1,408.4	17.9	435	130.8	1.9	92.0
Local						
General	5,807.0	100.0	1,793	95.0	7.7	66.8
Intergovernmental from Federal	201.3	3.5	62	87.7	0.3	61.7
Intergovernmental from State	1,606.2	27.7	496	78.1	2.1	54.9
Own-Source	3,999.6	68.9	1,235	104.5	5.3	73.5
Tax Revenue	3,302.2	56.9	1,020	137.2	4.4	96.5
Property Taxes	3,249.0	55.9	1,003	181.6	4.3	127.8
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	53.2	0.9	16	23.8	0.1	16.7
Charges and Miscellaneous	697.3	12.0	215	49.1	0.9	34.6
EXPENDITURES						
State and Local						
General	\$12,391.1	100.0%	\$3,826	124.6	16.5%	87.7
Total Intergovernmental	-	-	-	-	-	-
Direct	12,391.1	100.0	3,826	125.1	16.5	88.0
Elementary/Secondary Education	2,922.8	23.6	902	121.0	3.9	85.1
Higher Education	635.2	5.1	196	72.1	0.8	50.7
Public Welfare	1,509.5	12.2	466	121.9	2.0	85.8
Health and Hospitals	922.8	7.4	285	104.4	1.2	73.4
Highways	1,206.4	9.7	372	159.2	1.6	112.0
Police	418.9	3.4	129	115.6	0.6	81.4
Other	4,775.5	38.5	1,474	141.8	6.3	99.8
State						
General	8,192.6	100.0	2,529	133.8	10.9	94.1
Total Intergovernmental	1,697.1	20.7	524	78.6	2.3	55.3
Direct	6,495.5	79.3	2,005	163.8	8.6	115.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	635.2	7.8	196	86.9	0.8	61.2
Public Welfare	1,373.6	16.8	424	143.9	1.8	101.3
Health and Hospitals	841.3	10.3	260	199.3	1.1	140.2
Highways	905.1	11.0	279	196.4	1.2	138.2
Police	87.1	1.1	27	161.2	0.1	113.5
Other	2,653.3	32.4	819	200.4	3.5	141.0
Local						
General	5,895.7	100.0	1,820	98.1	7.8	69.1
Total Intergovernmental	0.1	<	†	0.1	<	0.1
Direct	5,895.6	100.0*	1,820	99.2	7.8	69.8
Elementary/Secondary Education	2,922.8	49.6	902	121.9	3.9	85.8
Higher Education	-	-	-	-	-	-
Public Welfare	135.9	2.3	42	47.8	0.2	33.6
Health and Hospitals	81.5	1.4	25	17.6	0.1	12.4
Highways	301.3	5.1	93	101.4	0.4	71.3
Police	331.9	5.6	102	107.6	0.4	75.7
Other	2,122.3	36.0	655	103.9	2.8	73.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Delaware

	Total	Percentage of U.S.	Rank
Population	673,000	0.3	46
Personal Income (billions)	\$11.6	0.3	
Personal Income Per Capita	\$17,217	105.3	12

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,547.0	100.0%	\$3,784	119.5	22.0%	113.5
Intergovernmental from Federal	371.4	14.6	552	108.9	3.2	103.4
Own-Source	2,175.5	85.4	3,233	121.6	18.8	115.4
Tax Revenue	1,353.8	53.2	2,012	106.6	11.7	101.2
Property Taxes	186.0	7.3	276	48.1	1.6	45.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	605.4	23.8	900	180.5	5.2	171.4
Other Taxes	562.3	22.1	836	231.0	4.9	219.3
Charges and Miscellaneous	821.8	32.3	1,221	158.4	7.1	150.4
State						
General	2,031.6	100.0	3,019	156.0	17.5	148.1
Intergovernmental from Federal	310.1	15.3	461	105.7	2.7	100.4
Intergovernmental from Local	2.6	0.1	4	12.8	<	12.1
Own-Source	1,718.8	84.6	2,554	172.9	14.8	164.2
Tax Revenue	1,130.2	55.6	1,679	146.7	9.8	139.3
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	582.8	28.7	866	190.8	5.0	181.1
Other Taxes	547.4	26.9	813	277.9	4.7	263.9
Charges and Miscellaneous	588.6	29.0	875	263.0	5.1	249.7
Local						
General	892.4	100.0	1,326	70.3	7.7	66.7
Intergovernmental from Federal	61.3	6.9	91	128.5	0.5	122.0
Intergovernmental from State	374.4	42.0	556	87.6	3.2	83.2
Own-Source	456.7	51.2	679	57.4	3.9	54.5
Tax Revenue	223.6	25.1	332	44.7	1.9	42.4
Property Taxes	186.0	20.8	276	50.0	1.6	47.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	22.6	2.5	34	75.6	0.2	71.8
Other Taxes	14.9	1.7	22	32.1	0.1	30.5
Charges and Miscellaneous	233.2	26.1	346	79.0	2.0	75.0
EXPENDITURES						
State and Local						
General	\$2,390.9	100.0%	\$3,553	115.7	20.6%	109.8
Total Intergovernmental	0.8	<	1	10.0	<	9.5
Direct	2,390.2	100.0	3,551	116.1	20.6	110.2
Elementary/Secondary Education	511.6	21.4	760	101.9	4.4	96.8
Higher Education	298.5	12.5	444	163.0	2.6	154.8
Public Welfare	192.7	8.1	286	74.9	1.7	71.1
Health and Hospitals	127.9	5.3	190	69.6	1.1	66.1
Highways	216.1	9.0	321	137.2	1.9	130.3
Police	83.2	3.5	124	110.5	0.7	104.9
Other	960.2	40.2	1,427	137.2	8.3	130.3
State						
General	1,802.0	100.0	2,678	141.6	15.6	134.5
Total Intergovernmental	327.6	18.2	487	73.0	2.8	69.4
Direct	1,474.4	81.8	2,191	179.0	12.7	170.0
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	298.5	16.6	444	196.7	2.6	186.7
Public Welfare	192.7	10.7	286	97.2	1.7	92.3
Health and Hospitals	127.4	7.1	189	145.2	1.1	137.8
Highways	172.2	9.6	256	179.9	1.5	170.8
Police	30.5	1.7	45	272.2	0.3	258.4
Other	653.2	36.2	971	237.4	5.6	225.4
Local						
General	915.7	100.0	1,361	73.4	7.9	69.7
Total Intergovernmental	-	-	-	-	-	-
Direct	915.7	100.0	1,361	74.1	7.9	70.4
Elementary/Secondary Education	511.6	55.9	760	102.7	4.4	97.5
Higher Education	-	-	-	-	-	-
Public Welfare	0.1	<	†	0.1	<	0.1
Health and Hospitals	0.5	0.1	1	0.5	<	0.5
Highways	43.9	4.8	65	71.0	0.4	67.5
Police	52.6	5.7	78	82.1	0.5	78.0
Other	307.1	33.5	456	72.3	2.6	68.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

District of Columbia

	Total	Percentage of U.S.	Rank
Population	604,000	0.2	48
Personal Income (billions)	\$13.4	0.3	
Personal Income Per Capita	\$22,124	135.3	3

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,196.2	100.0%	\$6,947	219.5	31.4%	162.2
Intergovernmental from Federal	1,459.7	34.8	2,417	476.8	10.9	352.3
Own-Source	2,736.4	65.2	4,530	170.4	20.5	125.9
Tax Revenue	2,243.1	53.5	3,714	196.7	16.8	145.4
Property Taxes	710.8	16.9	1,177	205.0	5.3	151.4
Sales Taxes	428.8	10.2	710	156.5	3.2	115.6
Income Taxes	759.9	18.1	1,258	252.4	5.7	186.5
Other Taxes	343.7	8.2	569	157.3	2.6	116.2
Charges and Miscellaneous	493.3	11.8	817	105.9	3.7	78.3
Local						
General	4,196.2	100.0	6,947	368.1	31.4	272.0
Intergovernmental from Federal	1,459.7	34.8	2,417	3,411.1	10.9	2,520.4
Intergovernmental from State	-	-	-	-	-	-
Own-Source	2,736.4	65.2	4,530	383.4	20.5	283.3
Tax Revenue	2,243.1	53.5	3,714	499.7	16.8	369.3
Property Taxes	710.8	16.9	1,177	213.1	5.3	157.4
Sales Taxes	428.8	10.2	710	918.6	3.2	678.8
Income Taxes	759.9	18.1	1,258	2,826.8	5.7	2,088.7
Other Taxes	343.7	8.2	569	824.2	2.6	609.0
Charges and Miscellaneous	493.3	11.8	817	186.3	3.7	137.7
EXPENDITURES						
State and Local						
General	\$3,661.3	100.0%	\$6,062	197.4	27.4%	145.9
Total Intergovernmental	-	-	-	-	-	-
Direct	3,661.3	100.0	6,062	198.2	27.4	146.4
Elementary/Secondary Education	550.5	15.0	912	122.2	4.1	90.3
Higher Education	94.9	2.6	157	57.8	0.7	42.7
Public Welfare	629.6	17.2	1,042	272.6	4.7	201.4
Health and Hospitals	404.6	11.0	670	245.4	3.0	181.3
Highways	111.4	3.0	184	78.8	0.8	58.2
Police	246.3	6.7	408	364.6	1.8	269.4
Other	1,623.9	44.4	2,689	258.6	12.2	191.1
Local						
General	3,661.3	100.0	6,062	326.8	27.4	241.5
Total Intergovernmental	-	-	-	-	-	-
Direct	3,661.3	100.0	6,062	330.3	27.4	244.1
Elementary/Secondary Education	550.5	15.0	912	123.1	4.1	91.0
Higher Education	94.9	2.6	157	337.4	0.7	249.3
Public Welfare	629.6	17.2	1,042	1,187.8	4.7	877.7
Health and Hospitals	404.6	11.0	670	469.7	3.0	347.1
Highways	111.4	3.0	184	200.9	0.8	148.5
Police	246.3	6.7	408	428.4	1.8	316.6
Other	1,623.9	44.4	2,689	426.1	12.2	314.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Florida

	Total	Percentage of U.S.	Rank
Population	12,671,000	5.1	4
Personal Income (billions)	\$204.5	5.0	
Personal Income Per Capita	\$16,138	98.7	20

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$36,296.3	100.0%	\$2,865	90.5	17.8%	91.7
Intergovernmental from Federal	4,210.5	11.6	332	65.6	2.1	66.4
Own-Source	32,085.8	88.4	2,532	95.2	15.7	96.5
Tax Revenue	20,732.8	57.1	1,636	86.7	10.1	87.8
Property Taxes	6,954.2	19.2	549	95.6	3.4	96.8
Sales Taxes	7,650.8	21.1	604	133.1	3.7	134.9
Income Taxes	725.4	2.0	57	11.5	0.4	11.6
Other Taxes	5,402.4	14.9	426	117.9	2.6	119.4
Charges and Miscellaneous	11,353.0	31.3	896	116.2	5.6	117.7
State						
General	19,289.0	100.0	1,522	78.7	9.4	79.7
Intergovernmental from Federal	3,546.4	18.4	280	64.2	1.7	65.0
Intergovernmental from Local	79.6	0.4	6	20.7	<	21.0
Own-Source	15,662.9	81.2	1,236	83.7	7.7	84.8
Tax Revenue	12,455.6	64.6	983	85.9	6.1	87.0
Property Taxes	259.9	1.3	21	94.0	0.1	95.2
Sales Taxes	7,638.0	39.6	603	160.2	3.7	162.3
Income Taxes	725.4	3.8	57	12.6	0.4	12.8
Other Taxes	3,832.4	19.9	302	103.3	1.9	104.7
Charges and Miscellaneous	3,207.4	16.6	253	76.1	1.6	77.1
Local						
General	24,300.6	100.0	1,918	101.6	11.9	102.9
Intergovernmental from Federal	664.1	2.7	52	74.0	0.3	74.9
Intergovernmental from State	7,213.6	29.7	569	89.6	3.5	90.8
Own-Source	16,422.9	67.6	1,296	109.7	8.0	111.1
Tax Revenue	8,277.2	34.1	653	87.9	4.0	89.0
Property Taxes	6,694.3	27.5	528	95.7	3.3	96.9
Sales Taxes	12.8	0.1	1	1.3	<	1.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,570.0	6.5	124	179.5	0.8	181.8
Charges and Miscellaneous	8,145.6	33.5	643	146.6	4.0	148.5
EXPENDITURES						
State and Local						
General	\$35,891.7	100.0%	\$2,833	92.2	17.6%	93.4
Total Intergovernmental	-	-	-	-	-	-
Direct	35,891.7	100.0	2,833	92.6	17.6	93.8
Elementary/Secondary Education	8,599.6	24.0	679	91.0	4.2	92.2
Higher Education	2,365.3	6.6	187	68.6	1.2	69.5
Public Welfare	2,945.1	8.2	232	60.8	1.4	61.6
Health and Hospitals	3,439.1	9.6	271	99.4	1.7	100.7
Highways	2,811.2	7.8	222	94.8	1.4	96.0
Police	1,714.2	4.8	135	120.9	0.8	122.5
Other	14,017.2	39.1	1,106	106.4	6.9	107.8
State						
General	18,940.8	100.0	1,495	79.1	9.3	80.1
Total Intergovernmental	6,891.9	36.4	544	81.6	3.4	82.7
Direct	12,048.9	63.6	951	77.7	5.9	78.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,561.9	8.2	123	54.7	0.8	55.4
Public Welfare	2,772.5	14.6	219	74.3	1.4	75.2
Health and Hospitals	1,546.5	8.2	122	93.6	0.8	94.8
Highways	1,777.8	9.4	140	98.6	0.9	99.9
Police	199.0	1.1	16	94.2	0.1	95.4
Other	4,191.1	22.1	331	80.9	2.0	82.0
Local						
General	23,861.2	100.0	1,883	101.5	11.7	102.9
Total Intergovernmental	18.4	0.1	1	7.3	<	7.4
Direct	23,842.8	99.9	1,882	102.5	11.7	103.9
Elementary/Secondary Education	8,599.6	36.0	679	91.7	4.2	92.9
Higher Education	803.4	3.4	63	136.1	0.4	137.9
Public Welfare	172.5	0.7	14	15.5	0.1	15.7
Health and Hospitals	1,892.6	7.9	149	104.8	0.9	106.1
Highways	1,033.4	4.3	82	88.9	0.5	90.1
Police	1,515.2	6.3	120	125.6	0.7	127.2
Other	9,826.1	41.2	775	122.9	4.8	124.5

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Georgia

	Total	Percentage of U.S.	Rank
Population	6,436,000	2.6	11
Personal Income (billions)	\$96.8	2.4	
Personal Income Per Capita	\$15,044	92.0	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	\$18,301.3	100.0%	\$2,844	89.8	18.9%	97.6
Intergovernmental from Federal	3,038.7	16.6	472	93.2	3.1	101.2
Own-Source	15,262.6	83.4	2,371	89.2	15.8	96.9
Tax Revenue	10,490.3	57.3	1,630	86.3	10.8	93.8
Property Taxes	2,855.2	15.6	444	77.3	2.9	84.0
Sales Taxes	2,824.5	15.4	439	96.8	2.9	105.1
Income Taxes	3,257.1	17.8	506	101.5	3.4	110.3
Other Taxes	1,553.6	8.5	241	66.7	1.6	72.5
Charges and Miscellaneous	4,772.3	26.1	741	96.2	4.9	104.5
State						
General	10,143.7	100.0	1,576	81.4	10.5	88.5
Intergovernmental from Federal	2,671.3	26.3	415	95.2	2.8	103.4
Intergovernmental from Local	34.4	0.3	5	17.6	<	19.2
Own-Source	7,438.0	73.3	1,156	78.2	7.7	85.0
Tax Revenue	6,347.2	62.6	986	86.2	6.6	93.6
Property Taxes	22.6	0.2	4	16.1	<	17.5
Sales Taxes	2,026.1	20.0	315	83.7	2.1	90.9
Income Taxes	3,257.1	32.1	506	111.5	3.4	121.2
Other Taxes	1,041.4	10.3	162	55.3	1.1	60.1
Charges and Miscellaneous	1,090.8	10.8	169	51.0	1.1	55.4
Local						
General	11,654.8	100.0	1,811	95.9	12.0	104.3
Intergovernmental from Federal	367.5	3.2	57	80.6	0.4	87.6
Intergovernmental from State	3,462.7	29.7	538	84.7	3.6	92.1
Own-Source	7,824.6	67.1	1,216	102.9	8.1	111.8
Tax Revenue	4,143.1	35.5	644	86.6	4.3	94.1
Property Taxes	2,832.5	24.3	440	79.7	2.9	86.6
Sales Taxes	798.4	6.9	124	160.5	0.8	174.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	512.2	4.4	80	115.3	0.5	125.3
Charges and Miscellaneous	3,681.5	31.6	572	130.5	3.8	141.8
EXPENDITURES						
State and Local						
General	\$17,919.3	100.0%	\$2,784	90.7	18.5%	98.5
Total Intergovernmental	-	-	-	-	-	-
Direct	17,919.3	100.0	2,784	91.0	18.5	98.9
Elementary/Secondary Education	4,669.7	26.1	726	97.3	4.8	105.7
Higher Education	1,367.9	7.6	213	78.1	1.4	84.9
Public Welfare	1,886.2	10.5	293	76.6	1.9	83.3
Health and Hospitals	2,966.7	16.6	461	168.9	3.1	183.5
Highways	1,290.3	7.2	200	85.7	1.3	93.1
Police	588.9	3.3	91	81.8	0.6	88.9
Other	5,149.6	28.7	800	77.0	5.3	83.6
State						
General	10,096.0	100.0	1,569	83.0	10.4	90.2
Total Intergovernmental	3,302.5	32.7	513	77.0	3.4	83.7
Direct	6,793.5	67.3	1,056	86.2	7.0	93.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,357.0	13.4	211	93.5	1.4	101.6
Public Welfare	1,849.9	18.3	287	97.6	1.9	106.0
Health and Hospitals	619.6	6.1	96	73.8	0.6	80.2
Highways	839.5	8.3	130	91.7	0.9	99.6
Police	104.8	1.0	16	97.7	0.1	106.1
Other	2,022.8	20.0	314	76.9	2.1	83.5
Local						
General	11,144.4	100.0	1,732	93.4	11.5	101.4
Total Intergovernmental	18.6	0.2	3	14.7	<	15.9
Direct	11,125.8	99.8	1,729	94.2	11.5	102.4
Elementary/Secondary Education	4,669.7	41.9	726	98.0	4.8	106.5
Higher Education	10.9	0.1	2	3.6	<	4.0
Public Welfare	36.3	0.3	6	6.4	<	7.0
Health and Hospitals	2,347.1	21.1	365	255.8	2.4	277.9
Highways	450.9	4.0	70	76.4	0.5	83.0
Police	484.1	4.3	75	79.0	0.5	85.9
Other	3,126.7	28.1	486	77.0	3.2	83.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Hawaii

	Total	Percentage of U.S.	Rank
Population	1,112,000	0.4	39
Personal Income (billions)	\$18.4	0.5	
Personal Income Per Capita	\$16,558	101.3	15

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,189.4	100.0%	\$3,767	119.0	22.8%	117.5
Intergovernmental from Federal	593.9	14.2	534	105.4	3.2	104.0
Own-Source	3,595.5	85.8	3,233	121.6	19.5	120.1
Tax Revenue	2,686.9	64.1	2,416	128.0	14.6	126.4
Property Taxes	372.6	8.9	335	58.4	2.0	57.6
Sales Taxes	1,025.0	24.5	922	203.2	5.6	200.6
Income Taxes	856.1	20.4	770	154.5	4.6	152.5
Other Taxes	433.2	10.3	390	107.7	2.4	106.3
Charges and Miscellaneous	908.6	21.7	817	106.0	4.9	104.6
State						
General	3,489.8	100.0	3,138	162.1	19.0	160.1
Intergovernmental from Federal	503.8	14.4	453	103.9	2.7	102.6
Intergovernmental from Local	5.2	0.1	5	15.5	<	15.3
Own-Source	2,980.8	85.4	2,681	181.5	16.2	179.2
Tax Revenue	2,217.0	63.5	1,994	174.2	12.0	172.0
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,025.0	29.4	922	244.9	5.6	241.8
Income Taxes	856.1	24.5	770	169.6	4.6	167.5
Other Taxes	336.0	9.6	302	103.2	1.8	101.9
Charges and Miscellaneous	763.8	21.9	687	206.6	4.1	203.9
Local						
General	780.6	100.0	702	37.2	4.2	36.7
Intergovernmental from Federal	90.1	11.5	81	114.4	0.5	112.9
Intergovernmental from State	75.7	9.7	68	10.7	0.4	10.6
Own-Source	614.7	78.8	553	46.8	3.3	46.2
Tax Revenue	469.9	60.2	423	56.9	2.6	56.1
Property Taxes	372.6	47.7	335	60.7	2.0	59.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	97.3	12.5	87	126.7	0.5	125.1
Charges and Miscellaneous	144.8	18.6	130	29.7	0.8	29.3
EXPENDITURES						
State and Local						
General	\$3,713.7	100.0%	\$3,340	108.8	20.2%	107.4
Total Intergovernmental	6.3	0.2	6	48.0	<	47.4
Direct	3,707.4	99.8	3,334	109.0	20.1	107.6
Elementary/Secondary Education	605.1	16.3	544	72.9	3.3	72.0
Higher Education	367.3	9.9	330	121.4	2.0	119.9
Public Welfare	358.3	9.6	322	84.3	1.9	83.2
Health and Hospitals	272.6	7.3	245	89.8	1.5	88.7
Highways	206.9	5.6	186	79.5	1.1	78.5
Police	119.7	3.2	108	96.3	0.7	95.0
Other	1,777.4	47.9	1,598	153.7	9.7	151.8
State						
General	2,924.5	100.0	2,630	139.1	15.9	137.4
Total Intergovernmental	62.1	2.1	56	8.4	0.3	8.3
Direct	2,862.3	97.9	2,574	210.3	15.5	207.6
Elementary/Secondary Education	604.9	20.7	544	9,529.8	3.3	9,409.0
Higher Education	367.3	12.6	330	146.5	2.0	144.6
Public Welfare	351.4	12.0	316	107.3	1.9	105.9
Health and Hospitals	265.2	9.1	239	183.0	1.4	180.6
Highways	127.9	4.4	115	80.8	0.7	79.8
Police	2.7	0.1	2	14.6	<	14.4
Other	1,142.9	39.1	1,028	251.4	6.2	248.2
Local						
General	845.1	100.0	760	41.0	4.6	40.5
Total Intergovernmental	-	-	-	-	-	-
Direct	845.1	100.0	760	41.4	4.6	40.9
Elementary/Secondary Education	0.1	<	†	<	<	<
Higher Education	-	-	-	-	-	-
Public Welfare	7.0	0.8	6	7.1	<	7.0
Health and Hospitals	7.4	0.9	7	4.7	<	4.6
Highways	79.0	9.3	71	77.4	0.4	76.4
Police	117.0	13.8	105	110.6	0.6	109.2
Other	634.6	75.1	571	90.4	3.4	89.3

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Idaho

	Total	Percentage of U.S.	Rank
Population	1,014,000	0.4	42
Personal Income (billions)	\$12.8	0.3	
Personal Income Per Capita	\$12,574	76.9	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	\$2,569.3	100.0%	\$2,534	80.0	20.2%	104.1
Intergovernmental from Federal	524.2	20.4	517	102.0	4.1	132.6
Own-Source	2,045.1	79.6	2,017	75.9	16.0	98.6
Tax Revenue	1,415.8	55.1	1,396	74.0	11.1	96.2
Property Taxes	391.1	15.2	386	67.2	3.1	87.3
Sales Taxes	346.6	13.5	342	75.4	2.7	98.0
Income Taxes	418.3	16.3	413	82.8	3.3	107.6
Other Taxes	259.8	10.1	256	70.8	2.0	92.1
Charges and Miscellaneous	629.3	24.5	621	80.5	4.9	104.7
State						
General	1,779.4	100.0	1,755	90.7	14.0	117.9
Intergovernmental from Federal	471.9	26.5	465	106.7	3.7	138.8
Intergovernmental from Local	16.8	0.9	17	54.7	0.1	71.1
Own-Source	1,290.7	72.5	1,273	86.2	10.1	112.0
Tax Revenue	1,010.9	56.8	997	87.1	7.9	113.2
Property Taxes	0.1	<	†	0.4	<	0.5
Sales Taxes	346.6	19.5	342	90.8	2.7	118.1
Income Taxes	418.3	23.5	413	90.9	3.3	118.2
Other Taxes	245.9	13.8	243	82.9	1.9	107.7
Charges and Miscellaneous	279.8	15.7	276	83.0	2.2	107.9
Local						
General	1,326.1	100.0	1,308	69.3	10.4	90.1
Intergovernmental from Federal	52.4	3.9	52	72.9	0.4	94.7
Intergovernmental from State	519.4	39.2	512	80.7	4.1	104.9
Own-Source	754.3	56.9	744	63.0	5.9	81.9
Tax Revenue	404.8	30.5	399	53.7	3.2	69.8
Property Taxes	391.0	29.5	386	69.8	3.1	90.8
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	13.9	1.0	14	19.8	0.1	25.7
Charges and Miscellaneous	349.5	26.4	345	78.6	2.7	102.2
EXPENDITURES						
State and Local						
General	\$2,422.9	100.0%	\$2,389	77.8	19.0%	101.2
Total Intergovernmental	1.1	<	1	9.0	<	11.7
Direct	2,421.9	100.0*	2,388	78.1	19.0	101.5
Elementary/Secondary Education	589.8	24.3	582	78.0	4.6	101.4
Higher Education	274.2	11.3	270	99.4	2.2	129.2
Public Welfare	222.8	9.2	220	57.5	1.7	74.7
Health and Hospitals	215.0	8.9	212	77.7	1.7	101.0
Highways	309.0	12.8	305	130.2	2.4	169.3
Police	81.0	3.3	80	71.4	0.6	92.8
Other	730.1	30.1	720	69.2	5.7	90.0
State						
General	1,653.2	100.0	1,630	86.2	13.0	112.1
Total Intergovernmental	520.5	31.5	513	77.0	4.1	100.1
Direct	1,132.8	68.5	1,117	91.3	8.9	118.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	244.3	14.8	241	106.8	1.9	138.9
Public Welfare	203.2	12.3	200	68.0	1.6	88.4
Health and Hospitals	68.4	4.1	67	51.7	0.5	67.2
Highways	208.9	12.6	206	144.8	1.6	188.3
Police	17.0	1.0	17	100.8	0.1	131.1
Other	390.9	23.6	386	94.3	3.1	122.6
Local						
General	1,297.1	100.0	1,279	69.0	10.2	89.7
Total Intergovernmental	8.0	0.6	8	40.2	0.1	52.2
Direct	1,289.1	99.4	1,271	69.3	10.1	90.1
Elementary/Secondary Education	589.8	45.5	582	78.6	4.6	102.2
Higher Education	29.9	2.3	30	63.3	0.2	82.4
Public Welfare	19.5	1.5	19	21.9	0.2	28.5
Health and Hospitals	146.6	11.3	145	101.4	1.1	131.8
Highways	100.1	7.7	99	107.6	0.8	139.9
Police	64.0	4.9	63	66.3	0.5	86.2
Other	339.2	26.1	335	53.0	2.7	68.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Illinois

	Total	Percentage of U.S.	Rank
Population	11,658,000	4.7	6
Personal Income (billions)	\$204.7	5.0	
Personal Income Per Capita	\$17,558	107.4	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	\$33,442.6	100.0%	\$2,869	90.6	16.3%	84.4
Intergovernmental from Federal	5,095.6	15.2	437	86.2	2.5	80.3
Own-Source	28,347.0	84.8	2,432	91.5	13.8	85.1
Tax Revenue	21,794.5	65.2	1,869	99.0	10.6	92.2
Property Taxes	7,663.4	22.9	657	114.5	3.7	106.6
Sales Taxes	5,374.7	16.1	461	101.6	2.6	94.6
Income Taxes	4,583.7	13.7	393	78.9	2.2	73.4
Other Taxes	4,172.7	12.5	358	98.9	2.0	92.1
Charges and Miscellaneous	6,552.5	19.6	562	72.9	3.2	67.9
State						
General	18,933.7	100.0	1,624	83.9	9.2	78.1
Intergovernmental from Federal	4,205.6	22.2	361	82.7	2.1	77.0
Intergovernmental from Local	82.3	0.4	7	23.3	<	21.7
Own-Source	14,645.7	77.4	1,256	85.0	7.2	79.2
Tax Revenue	11,760.6	62.1	1,009	88.1	5.7	82.1
Property Taxes	229.0	1.2	20	90.0	0.1	83.8
Sales Taxes	3,899.9	20.6	335	88.9	1.9	82.8
Income Taxes	4,583.1	24.2	393	86.6	2.2	80.6
Other Taxes	3,048.6	16.1	262	89.3	1.5	83.2
Charges and Miscellaneous	2,885.2	15.2	247	74.4	1.4	69.3
Local						
General	19,737.8	100.0	1,693	89.7	9.6	83.5
Intergovernmental from Federal	889.9	4.5	76	107.7	0.4	100.3
Intergovernmental from State	5,146.7	26.1	441	69.5	2.5	64.7
Own-Source	13,701.2	69.4	1,175	99.5	6.7	92.6
Tax Revenue	10,033.9	50.8	861	115.8	4.9	107.8
Property Taxes	7,434.4	37.7	638	115.5	3.6	107.5
Sales Taxes	1,474.8	7.5	127	163.7	0.7	152.4
Income Taxes	0.6	<	†	0.1	<	0.1
Other Taxes	1,124.1	5.7	96	139.7	0.5	130.0
Charges and Miscellaneous	3,667.3	18.6	315	71.8	1.8	66.8
EXPENDITURES						
State and Local						
General	\$31,621.4	100.0%	\$2,712	88.3	15.4%	82.2
Total Intergovernmental	2.4	<	†	1.8	<	1.6
Direct	31,618.9	100.0*	2,712	88.7	15.4	82.5
Elementary/Secondary Education	7,518.3	23.8	645	86.5	3.7	80.5
Higher Education	2,720.7	8.6	233	85.8	1.3	79.9
Public Welfare	4,228.6	13.4	363	94.9	2.1	88.3
Health and Hospitals	2,011.6	6.4	173	63.2	1.0	58.9
Highways	2,800.8	8.9	240	102.7	1.4	95.6
Police	1,459.6	4.6	125	111.9	0.7	104.2
Other	10,879.2	34.4	933	89.7	5.3	83.6
State						
General	18,539.0	100.0	1,590	84.1	9.1	78.3
Total Intergovernmental	5,573.3	30.1	478	71.7	2.7	66.8
Direct	12,965.7	69.9	1,112	90.9	6.3	84.6
Elementary/Secondary Education	12.7	0.1	1	19.0	<	17.7
Higher Education	1,898.7	10.2	163	72.2	0.9	67.2
Public Welfare	3,998.8	21.6	343	116.4	2.0	108.4
Health and Hospitals	1,131.9	6.1	97	74.5	0.6	69.3
Highways	1,675.5	9.0	144	101.0	0.8	94.1
Police	183.6	1.0	16	94.5	0.1	87.9
Other	4,064.5	21.9	349	85.3	2.0	79.4
Local						
General	18,671.1	100.0	1,602	86.3	9.1	80.4
Total Intergovernmental	17.9	0.1	2	7.8	<	7.2
Direct	18,653.3	99.9	1,600	87.2	9.1	81.2
Elementary/Secondary Education	7,505.7	40.2	644	87.0	3.7	81.0
Higher Education	822.0	4.4	71	151.4	0.4	141.0
Public Welfare	229.8	1.2	20	22.5	0.1	20.9
Health and Hospitals	879.7	4.7	75	52.9	0.4	49.3
Highways	1,125.3	6.0	97	105.2	0.5	98.0
Police	1,276.0	6.8	109	115.0	0.6	107.0
Other	6,814.7	36.5	585	92.7	3.3	86.3

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Indiana

	Total	Percentage of U.S.	Rank
Population	5,593,000	2.3	14
Personal Income (billions)	\$82.2	2.0	
Personal Income Per Capita	\$14,704	89.9	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	\$15,306.8	100.0%	\$2,737	86.5	18.6%	96.1
Intergovernmental from Federal	2,310.6	15.1	413	81.5	2.8	90.6
Own-Source	12,996.2	84.9	2,324	87.4	15.8	97.2
Tax Revenue	8,863.6	57.9	1,585	83.9	10.8	93.3
Property Taxes	2,686.3	17.5	480	83.7	3.3	93.0
Sales Taxes	2,580.7	16.9	461	101.7	3.1	113.1
Income Taxes	2,440.1	15.9	436	87.5	3.0	97.3
Other Taxes	1,156.5	7.6	207	57.2	1.4	63.6
Charges and Miscellaneous	4,132.6	27.0	739	95.8	5.0	106.6
State						
General	9,849.6	100.0	1,761	91.0	12.0	101.2
Intergovernmental from Federal	2,029.2	20.6	363	83.2	2.5	92.5
Intergovernmental from Local	82.4	0.8	15	48.6	0.1	54.0
Own-Source	7,738.0	78.6	1,384	93.7	9.4	104.1
Tax Revenue	5,902.6	59.9	1,055	92.2	7.2	102.5
Property Taxes	3.2	<	†	2.6	<	2.9
Sales Taxes	2,580.7	26.2	461	122.6	3.1	136.3
Income Taxes	2,226.9	22.6	398	87.7	2.7	97.5
Other Taxes	1,091.8	11.1	195	66.7	1.3	74.2
Charges and Miscellaneous	1,835.4	18.6	328	98.7	2.2	109.7
Local						
General	8,831.8	100.0	1,579	83.7	10.7	93.0
Intergovernmental from Federal	281.4	3.2	50	71.0	0.3	78.9
Intergovernmental from State	3,292.2	37.3	589	92.7	4.0	103.0
Own-Source	5,258.2	59.5	940	79.6	6.4	88.5
Tax Revenue	2,961.0	33.5	529	71.2	3.6	79.2
Property Taxes	2,683.1	30.4	480	86.9	3.3	96.6
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	213.2	2.4	38	85.6	0.3	95.2
Other Taxes	64.7	0.7	12	16.8	0.1	18.6
Charges and Miscellaneous	2,297.2	26.0	411	93.7	2.8	104.2
EXPENDITURES						
State and Local						
General	\$14,082.9	100.0%	\$2,518	82.0	17.1%	91.2
Total Intergovernmental	20.3	0.1	4	30.7	<	34.2
Direct	14,062.6	99.9	2,514	82.2	17.1	91.4
Elementary/Secondary Education	3,918.2	27.8	701	93.9	4.8	104.4
Higher Education	1,649.3	11.7	295	108.4	2.0	120.5
Public Welfare	1,717.0	12.2	307	80.3	2.1	89.3
Health and Hospitals	1,360.1	9.7	243	89.1	1.7	99.1
Highways	1,058.8	7.5	189	80.9	1.3	89.9
Police	363.6	2.6	65	58.1	0.4	64.6
Other	3,995.6	28.4	714	68.7	4.9	76.4
State						
General	9,218.8	100.0	1,648	87.2	11.2	96.9
Total Intergovernmental	3,291.6	35.7	589	88.3	4.0	98.2
Direct	5,927.2	64.3	1,060	86.6	7.2	96.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,649.3	17.9	295	130.8	2.0	145.4
Public Welfare	1,421.6	15.4	254	86.3	1.7	95.9
Health and Hospitals	597.5	6.5	107	81.9	0.7	91.1
Highways	685.6	7.4	123	86.2	0.8	95.8
Police	79.5	0.9	14	85.3	0.1	94.8
Other	1,493.7	16.2	267	65.3	1.8	72.6
Local						
General	8,189.7	100.0	1,464	78.9	10.0	87.8
Total Intergovernmental	54.3	0.7	10	49.1	0.1	54.6
Direct	8,135.4	99.3	1,455	79.3	9.9	88.1
Elementary/Secondary Education	3,918.2	47.8	701	94.6	4.8	105.2
Higher Education	-	-	-	-	-	-
Public Welfare	295.4	3.6	53	60.2	0.4	66.9
Health and Hospitals	762.6	9.3	136	95.6	0.9	106.3
Highways	373.2	4.6	67	72.7	0.5	80.9
Police	284.1	3.5	51	53.4	0.3	59.3
Other	2,501.9	30.5	447	70.9	3.0	78.8

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Iowa

	Total	Percentage of U.S.	Rank
Population	2,840,000	1.1	29
Personal Income (billions)	\$41.0	1.0	
Personal Income Per Capita	\$14,443	88.3	34

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,624.0	100.0%	\$3,037	95.9	21.0%	108.6
Intergovernmental from Federal	1,401.6	16.3	494	97.4	3.4	110.2
Own-Source	7,222.4	83.7	2,543	95.6	17.6	108.3
Tax Revenue	4,986.1	57.8	1,756	93.0	12.2	105.3
Property Taxes	1,772.5	20.6	624	108.7	4.3	123.0
Sales Taxes	947.2	11.0	334	73.5	2.3	83.2
Income Taxes	1,375.3	15.9	484	97.2	3.4	110.0
Other Taxes	891.2	10.3	314	86.8	2.2	98.2
Charges and Miscellaneous	2,236.3	25.9	787	102.1	5.5	115.6
State						
General	5,514.1	100.0	1,942	100.3	13.4	113.5
Intergovernmental from Federal	1,225.7	22.2	432	99.0	3.0	112.0
Intergovernmental from Local	66.9	1.2	24	77.7	0.2	87.9
Own-Source	4,221.5	76.6	1,486	100.6	10.3	113.9
Tax Revenue	3,158.2	57.3	1,112	97.1	7.7	110.0
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	931.7	16.9	328	87.2	2.3	98.7
Income Taxes	1,375.3	24.9	484	106.7	3.4	120.8
Other Taxes	851.2	15.4	300	102.4	2.1	115.9
Charges and Miscellaneous	1,063.4	19.3	374	112.6	2.6	127.5
Local						
General	4,808.7	100.0	1,693	89.7	11.7	101.5
Intergovernmental from Federal	175.9	3.7	62	87.4	0.4	99.0
Intergovernmental from State	1,631.8	33.9	575	90.5	4.0	102.4
Own-Source	3,000.9	62.4	1,057	89.4	7.3	101.2
Tax Revenue	1,827.9	38.0	644	86.6	4.5	98.0
Property Taxes	1,772.5	36.9	624	113.0	4.3	127.9
Sales Taxes	15.4	0.3	5	7.0	0.0	8.0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	40.0	0.8	14	20.4	0.1	23.1
Charges and Miscellaneous	1,172.9	24.4	413	94.2	2.9	106.6
EXPENDITURES						
State and Local						
General	\$8,320.4	100.0%	\$2,930	95.4	20.3%	108.0
Total Intergovernmental	13.4	0.2	5	39.8	<	45.1
Direct	8,307.1	99.8	2,925	95.6	20.3	108.2
Elementary/Secondary Education	2,034.2	24.4	716	96.0	5.0	108.7
Higher Education	1,120.6	13.5	395	145.0	2.7	164.1
Public Welfare	942.6	11.3	332	86.8	2.3	98.2
Health and Hospitals	881.8	10.6	310	113.8	2.1	128.8
Highways	974.2	11.7	343	146.6	2.4	165.9
Police	215.3	2.6	76	67.8	0.5	76.7
Other	2,138.3	25.7	753	72.4	5.2	82.0
State						
General	5,533.6	100.0	1,948	103.1	13.5	116.7
Total Intergovernmental	1,944.1	35.1	685	102.7	4.7	116.3
Direct	3,589.5	64.9	1,264	103.3	8.8	116.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	874.1	15.8	308	136.5	2.1	154.5
Public Welfare	834.6	15.1	294	99.7	2.0	112.9
Health and Hospitals	465.1	8.4	164	125.6	1.1	142.2
Highways	507.1	9.2	179	125.5	1.2	142.0
Police	39.1	0.7	14	82.6	0.1	93.5
Other	869.5	15.7	306	74.9	2.1	84.8
Local						
General	4,781.0	100.0	1,683	90.8	11.7	102.7
Total Intergovernmental	63.4	1.3	22	113.0	0.2	127.9
Direct	4,717.6	98.7	1,661	90.5	11.5	102.5
Elementary/Secondary Education	2,034.2	42.5	716	96.8	5.0	109.5
Higher Education	246.5	5.2	87	186.4	0.6	210.9
Public Welfare	108.0	2.3	38	43.3	0.3	49.0
Health and Hospitals	416.7	8.7	147	102.9	1.0	116.5
Highways	467.1	9.8	164	179.3	1.1	202.9
Police	176.2	3.7	62	65.2	0.4	73.8
Other	1,268.8	26.5	447	70.8	3.1	80.2

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kansas

	Total	Percentage of U.S.	Rank
Population	2,513,000	1.0	32
Personal Income (billions)	\$39.2	1.0	
Personal Income Per Capita	\$15,590	95.4	22

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$7,124.4	100.0%	\$2,835	89.6	18.2%	93.9
Intergovernmental from Federal	939.2	13.2	374	73.7	2.4	77.3
Own-Source	6,185.2	86.8	2,461	92.6	15.8	97.1
Tax Revenue	4,315.8	60.6	1,717	91.0	11.0	95.4
Property Taxes	1,550.1	21.8	617	107.4	4.0	112.7
Sales Taxes	1,003.2	14.1	399	88.0	2.6	92.3
Income Taxes	1,042.7	14.6	415	83.2	2.7	87.3
Other Taxes	719.9	10.1	286	79.2	1.8	83.0
Charges and Miscellaneous	1,869.4	26.2	744	96.5	4.8	101.2
State						
General	4,043.4	100.0	1,609	83.1	10.3	87.2
Intergovernmental from Federal	880.2	21.8	350	80.3	2.2	84.2
Intergovernmental from Local	13.8	0.3	5	18.1	<	18.9
Own-Source	3,149.3	77.9	1,253	84.8	8.0	89.0
Tax Revenue	2,496.3	61.7	993	86.8	6.4	91.0
Property Taxes	30.3	0.7	12	55.2	0.1	57.9
Sales Taxes	806.2	19.9	321	85.3	2.1	89.4
Income Taxes	1,042.7	25.8	415	91.4	2.7	95.8
Other Taxes	617.1	15.3	246	83.9	1.6	88.0
Charges and Miscellaneous	653.0	16.2	260	78.1	1.7	81.9
Local						
General	4,158.9	100.0	1,655	87.7	10.6	91.9
Intergovernmental from Federal	59.0	1.4	23	33.1	0.2	34.7
Intergovernmental from State	1,064.0	25.6	423	66.7	2.7	69.9
Own-Source	3,035.9	73.0	1,208	102.2	7.7	107.2
Tax Revenue	1,819.5	43.7	724	97.4	4.6	102.2
Property Taxes	1,519.8	36.5	605	109.5	3.9	114.8
Sales Taxes	196.9	4.7	78	101.4	0.5	106.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	102.7	2.5	41	59.2	0.3	62.1
Charges and Miscellaneous	1,216.4	29.2	484	110.4	3.1	115.8
EXPENDITURES						
State and Local						
General	\$6,876.0	100.0%	\$2,736	89.1	17.6%	93.4
Total Intergovernmental	0.2	<	†	0.8	<	0.9
Direct	6,875.8	100.0*	2,736	89.4	17.6	93.8
Elementary/Secondary Education	1,812.5	26.4	721	96.7	4.6	101.4
Higher Education	856.5	12.5	341	125.3	2.2	131.3
Public Welfare	635.6	9.2	253	66.1	1.6	69.4
Health and Hospitals	591.6	8.6	235	86.3	1.5	90.4
Highways	731.7	10.6	291	124.4	1.9	130.5
Police	206.6	3.0	82	73.5	0.5	77.1
Other	2,041.2	29.7	812	78.1	5.2	81.9
State						
General	3,846.0	100.0	1,530	81.0	9.8	84.9
Total Intergovernmental	1,181.9	30.7	470	70.6	3.0	74.0
Direct	2,664.1	69.3	1,060	86.6	6.8	90.8
Elementary/Secondary Education	27.8	0.7	11	193.8	0.1	203.2
Higher Education	663.0	17.2	264	117.0	1.7	122.7
Public Welfare	618.9	16.1	246	83.6	1.6	87.7
Health and Hospitals	309.3	8.0	123	94.4	0.8	99.0
Highways	367.1	9.5	146	102.7	0.9	107.7
Police	25.8	0.7	10	61.7	0.1	64.7
Other	652.1	17.0	259	63.5	1.7	66.5
Local						
General	4,211.8	100.0	1,676	90.4	10.8	94.8
Total Intergovernmental	0.1	<	†	0.3	<	0.3
Direct	4,211.7	100.0*	1,676	91.3	10.8	95.8
Elementary/Secondary Education	1,784.7	42.4	710	95.9	4.6	100.6
Higher Education	193.5	4.6	77	165.3	0.5	173.3
Public Welfare	16.7	0.4	7	7.6	<	7.9
Health and Hospitals	282.3	6.7	112	78.8	0.7	82.6
Highways	364.6	8.7	145	158.2	0.9	165.8
Police	180.7	4.3	72	75.5	0.5	79.2
Other	1,389.2	33.0	553	87.6	3.5	91.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,727,000	1.5	23
Personal Income (billions)	\$47.9	1.2	
Personal Income Per Capita	\$12,861	78.7	40

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,617.4	100.0%	\$2,580	81.5	20.1%	103.6
Intergovernmental from Federal	1,875.1	19.5	503	99.3	3.9	126.2
Own-Source	7,742.2	80.5	2,077	78.1	16.2	99.3
Tax Revenue	5,174.4	53.8	1,388	73.5	10.8	93.5
Property Taxes	850.4	8.8	228	39.7	1.8	50.5
Sales Taxes	1,045.2	10.9	280	61.8	2.2	78.6
Income Taxes	1,723.6	17.9	462	92.8	3.6	117.9
Other Taxes	1,555.2	16.2	417	115.4	3.2	146.6
Charges and Miscellaneous	2,567.8	26.7	689	89.4	5.4	113.6
State						
General	6,902.8	100.0	1,852	95.7	14.4	121.6
Intergovernmental from Federal	1,710.9	24.8	459	105.3	3.6	133.8
Intergovernmental from Local	11.8	0.2	3	10.5	<	13.3
Own-Source	5,180.0	75.0	1,390	94.1	10.8	119.6
Tax Revenue	4,037.9	58.5	1,083	94.6	8.4	120.3
Property Taxes	281.9	4.1	76	346.6	0.6	440.5
Sales Taxes	1,045.2	15.1	280	74.5	2.2	94.7
Income Taxes	1,422.5	20.6	382	84.1	3.0	106.9
Other Taxes	1,288.3	18.7	346	118.1	2.7	150.1
Charges and Miscellaneous	1,142.0	16.5	306	92.2	2.4	117.1
Local						
General	4,386.0	100.0	1,177	62.3	9.2	79.3
Intergovernmental from Federal	164.2	3.7	44	62.2	0.3	79.0
Intergovernmental from State	1,659.6	37.8	445	70.1	3.5	89.1
Own-Source	2,562.2	58.4	687	58.2	5.3	74.0
Tax Revenue	1,136.5	25.9	305	41.0	2.4	52.2
Property Taxes	568.5	13.0	153	27.6	1.2	35.1
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	301.1	6.9	81	181.5	0.6	230.7
Other Taxes	266.9	6.1	72	103.7	0.6	131.8
Charges and Miscellaneous	1,425.8	32.5	383	87.3	3.0	110.9
EXPENDITURES						
State and Local						
General	\$9,140.4	100.0%	\$2,452	79.9	19.1%	101.5
Total Intergovernmental	-	-	-	-	-	-
Direct	9,140.4	100.0	2,452	80.2	19.1	101.9
Elementary/Secondary Education	1,906.5	20.9	512	68.6	4.0	87.2
Higher Education	931.6	10.2	250	91.9	1.9	116.8
Public Welfare	1,261.6	13.8	339	88.5	2.6	112.5
Health and Hospitals	672.8	7.4	181	66.1	1.4	84.1
Highways	1,043.2	11.4	280	119.6	2.2	152.0
Police	253.1	2.8	68	60.7	0.5	77.2
Other	3,071.5	33.6	824	79.3	6.4	100.7
State						
General	6,820.4	100.0	1,830	96.8	14.2	123.0
Total Intergovernmental	1,797.6	26.4	482	72.4	3.8	92.0
Direct	5,022.9	73.6	1,348	110.1	10.5	140.0
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	931.6	13.7	250	110.8	1.9	140.9
Public Welfare	1,239.4	18.2	333	112.9	2.6	143.5
Health and Hospitals	346.2	5.1	93	71.3	0.7	90.6
Highways	860.2	12.6	231	162.2	1.8	206.2
Police	75.7	1.1	20	121.9	0.2	154.9
Other	1,569.7	23.0	421	103.0	3.3	130.9
Local						
General	4,117.7	100.0	1,105	59.6	8.6	75.7
Total Intergovernmental	0.2	<	†	0.3	<	0.4
Direct	4,117.5	100.0*	1,105	60.2	8.6	76.5
Elementary/Secondary Education	1,906.5	46.3	512	69.1	4.0	87.8
Higher Education	-	-	-	-	-	-
Public Welfare	22.2	0.5	6	6.8	<	8.6
Health and Hospitals	326.6	7.9	88	61.5	0.7	78.1
Highways	183.0	4.4	49	53.5	0.4	68.0
Police	177.4	4.3	48	50.0	0.4	63.5
Other	1,501.8	36.5	403	63.9	3.1	81.2

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,382,000	1.8	20
Personal Income (billions)	\$54.0	1.3	
Personal Income Per Capita	\$12,325	75.4	46

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$12,566.0	100.0%	\$2,868	90.6	23.3%	120.2
Intergovernmental from Federal	2,317.9	18.4	529	104.4	4.3	138.4
Own-Source	10,248.1	81.6	2,339	88.0	19.0	116.7
Tax Revenue	6,219.6	49.5	1,419	75.2	11.5	99.7
Property Taxes	1,058.1	8.4	241	42.1	2.0	55.8
Sales Taxes	2,329.9	18.5	532	117.2	4.3	155.5
Income Taxes	1,021.4	8.1	233	46.8	1.9	62.0
Other Taxes	1,810.2	14.4	413	114.2	3.4	151.5
Charges and Miscellaneous	4,028.5	32.1	919	119.3	7.5	158.2
State						
General	8,378.4	100.0	1,912	98.8	15.5	131.0
Intergovernmental from Federal	2,093.2	25.0	478	109.6	3.9	145.3
Intergovernmental from Local	16.2	0.2	4	12.2	<	16.2
Own-Source	6,268.9	74.8	1,431	96.8	11.6	128.5
Tax Revenue	3,969.2	47.4	906	79.1	7.3	105.0
Property Taxes	28.1	0.3	6	29.4	0.1	38.9
Sales Taxes	1,306.3	15.6	298	79.2	2.4	105.1
Income Taxes	1,021.4	12.2	233	51.4	1.9	68.1
Other Taxes	1,613.4	19.3	368	125.8	3.0	166.9
Charges and Miscellaneous	2,299.7	27.4	525	157.8	4.3	209.4
Local						
General	6,245.1	100.0	1,425	75.5	11.6	100.2
Intergovernmental from Federal	224.6	3.6	51	72.4	0.4	96.0
Intergovernmental from State	2,041.3	32.7	466	73.4	3.8	97.3
Own-Source	3,979.2	63.7	908	76.9	7.4	101.9
Tax Revenue	2,250.4	36.0	514	69.1	4.2	91.7
Property Taxes	1,030.0	16.5	235	42.6	1.9	56.4
Sales Taxes	1,023.6	16.4	234	302.3	1.9	401.0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	196.8	3.2	45	65.0	0.4	86.3
Charges and Miscellaneous	1,728.8	27.7	395	90.0	3.2	119.4
EXPENDITURES						
State and Local						
General	\$11,853.6	100.0%	\$2,705	88.1	21.9%	116.8
Total Intergovernmental	0.8	<	†	1.5	<	1.9
Direct	11,852.9	100.0*	2,705	88.4	21.9	117.3
Elementary/Secondary Education	2,565.2	21.6	585	78.5	4.7	104.1
Higher Education	941.7	7.9	215	79.0	1.7	104.8
Public Welfare	1,242.0	10.5	283	74.1	2.3	98.3
Health and Hospitals	1,391.7	11.7	318	116.4	2.6	154.3
Highways	921.7	7.8	210	89.9	1.7	119.2
Police	446.0	3.8	102	91.0	0.8	120.7
Other	4,344.6	36.7	991	95.4	8.0	126.5
State						
General	7,813.3	100.0	1,783	94.3	14.5	125.1
Total Intergovernmental	2,109.3	27.0	481	72.2	3.9	95.8
Direct	5,704.0	73.0	1,302	106.3	10.6	141.1
Elementary/Secondary Education	21.2	0.3	5	84.9	<	112.6
Higher Education	934.3	12.0	213	94.5	1.7	125.4
Public Welfare	1,224.4	15.7	279	94.8	2.3	125.8
Health and Hospitals	782.8	10.0	179	137.0	1.4	181.8
Highways	591.6	7.6	135	94.9	1.1	125.9
Police	69.1	0.9	16	94.5	0.1	125.4
Other	2,080.6	26.6	475	116.1	3.9	154.0
Local						
General	6,161.7	100.0	1,406	75.8	11.4	100.6
Total Intergovernmental	12.7	0.2	3	14.7	<	19.5
Direct	6,148.9	99.8	1,403	76.5	11.4	101.4
Elementary/Secondary Education	2,543.9	41.3	581	78.4	4.7	104.0
Higher Education	7.5	0.1	2	3.7	<	4.9
Public Welfare	17.6	0.3	4	4.6	<	6.1
Health and Hospitals	608.9	9.9	139	97.4	1.1	129.3
Highways	330.1	5.4	75	82.1	0.6	108.9
Police	376.9	6.1	86	90.4	0.7	119.8
Other	2,264.0	36.7	517	81.9	4.2	108.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maine

	Total	Percentage of U.S.	Rank
Population	1,222,000	0.5	38
Personal Income (billions)	\$18.3	0.5	
Personal Income Per Capita	\$14,993	91.7	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	\$3,881.0	100.0%	\$3,176	100.3	21.2%	109.4
Intergovernmental from Federal	731.0	18.8	598	118.0	4.0	128.7
Own-Source	3,150.1	81.2	2,578	97.0	17.2	105.7
Tax Revenue	2,385.2	61.5	1,952	103.4	13.0	112.7
Property Taxes	813.9	21.0	666	116.0	4.4	126.5
Sales Taxes	517.1	13.3	423	93.3	2.8	101.7
Income Taxes	667.6	17.2	546	109.6	3.6	119.5
Other Taxes	386.6	10.0	316	87.5	2.1	95.4
Charges and Miscellaneous	764.9	19.7	626	81.2	4.2	88.5
State						
General	2,772.1	100.0	2,268	117.2	15.1	127.8
Intergovernmental from Federal	669.2	24.1	548	125.6	3.7	137.0
Intergovernmental from Local	2.0	0.1	2	5.4	<	5.9
Own-Source	2,100.8	75.8	1,719	116.4	11.5	126.9
Tax Revenue	1,590.4	57.4	1,301	113.7	8.7	124.0
Property Taxes	28.5	1.0	23	106.8	0.2	116.4
Sales Taxes	517.1	18.7	423	112.4	2.8	122.6
Income Taxes	667.6	24.1	546	120.4	3.6	131.2
Other Taxes	377.3	13.6	309	105.5	2.1	115.0
Charges and Miscellaneous	510.4	18.4	418	125.6	2.8	137.0
Local						
General	1,654.1	100.0	1,354	71.7	9.0	78.2
Intergovernmental from Federal	61.7	3.7	51	71.3	0.3	77.7
Intergovernmental from State	543.2	32.8	445	70.0	3.0	76.3
Own-Source	1,049.2	63.4	859	72.7	5.7	79.2
Tax Revenue	794.7	48.0	650	87.5	4.3	95.4
Property Taxes	785.4	47.5	643	116.4	4.3	126.9
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	9.3	0.6	8	11.0	0.1	12.0
Charges and Miscellaneous	254.5	15.4	208	47.5	1.4	51.8
EXPENDITURES						
State and Local						
General	\$3,694.0	100.0%	\$3,023	98.4	20.2%	107.3
Total Intergovernmental	10.9	0.3	9	75.8	0.1	82.6
Direct	3,683.1	99.7	3,014	98.5	20.1	107.4
Elementary/Secondary Education	937.2	25.4	767	102.8	5.1	112.1
Higher Education	317.6	8.6	260	95.5	1.7	104.2
Public Welfare	606.9	16.4	497	129.9	3.3	141.6
Health and Hospitals	173.3	4.7	142	52.0	0.9	56.6
Highways	331.9	9.0	272	116.1	1.8	126.5
Police	85.9	2.3	70	62.9	0.5	68.5
Other	1,230.2	33.3	1,007	96.8	6.7	105.6
State						
General	2,571.9	100.0	2,105	111.3	14.0	121.4
Total Intergovernmental	639.7	24.9	523	78.6	3.5	85.7
Direct	1,932.2	75.1	1,581	129.2	10.5	140.8
Elementary/Secondary Education	5.0	0.2	4	71.7	<	78.2
Higher Education	317.6	12.4	260	115.3	1.7	125.7
Public Welfare	591.2	23.0	484	164.2	3.2	179.0
Health and Hospitals	136.2	5.3	111	85.5	0.7	93.3
Highways	210.1	8.2	172	120.8	1.1	131.8
Police	25.4	1.0	21	124.7	0.1	136.0
Other	646.6	25.1	529	129.4	3.5	141.1
Local						
General	1,751.4	100.0	1,433	77.3	9.6	84.3
Total Intergovernmental	0.4	<	†	1.9	<	2.0
Direct	1,750.9	100.0*	1,433	78.1	9.6	85.1
Elementary/Secondary Education	932.2	53.2	763	103.1	5.1	112.4
Higher Education	-	-	-	-	-	-
Public Welfare	15.8	0.9	13	14.7	0.1	16.0
Health and Hospitals	37.0	2.1	30	21.3	0.2	23.2
Highways	121.8	7.0	100	108.6	0.7	118.4
Police	60.5	3.5	50	52.0	0.3	56.7
Other	583.6	33.3	478	75.7	3.2	82.5

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maryland

	Total	Percentage of U.S.	Rank
Population	4,694,000	1.9	19
Personal Income (billions)	\$90.6	2.2	
Personal Income Per Capita	\$19,308	118.1	6

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$15,969.4	100.0%	\$3,402	107.5	17.6%	91.0
Intergovernmental from Federal	2,352.5	14.7	501	98.9	2.6	83.7
Own-Source	13,616.9	85.3	2,901	109.1	15.0	92.4
Tax Revenue	10,373.3	65.0	2,210	117.1	11.4	99.1
Property Taxes	2,564.6	16.1	546	95.2	2.8	80.6
Sales Taxes	1,507.1	9.4	321	70.8	1.7	59.9
Income Taxes	4,214.1	26.4	898	180.1	4.6	152.5
Other Taxes	2,087.5	13.1	445	122.9	2.3	104.1
Charges and Miscellaneous	3,243.6	20.3	691	89.6	3.6	75.9
State						
General	9,947.4	100.0	2,119	109.5	11.0	92.7
Intergovernmental from Federal	1,910.2	19.2	407	93.3	2.1	79.0
Intergovernmental from Local	78.2	0.8	17	54.9	0.1	46.5
Own-Source	7,959.0	80.0	1,696	114.8	8.8	97.2
Tax Revenue	6,196.0	62.3	1,320	115.3	6.8	97.6
Property Taxes	163.2	1.6	35	159.3	0.2	134.9
Sales Taxes	1,507.1	15.2	321	85.3	1.7	72.2
Income Taxes	2,986.3	30.0	636	140.2	3.3	118.7
Other Taxes	1,539.4	15.5	328	112.0	1.7	94.9
Charges and Miscellaneous	1,763.1	17.7	376	113.0	1.9	95.6
Local						
General	8,305.9	100.0	1,769	93.7	9.2	79.4
Intergovernmental from Federal	442.4	5.3	94	133.0	0.5	112.6
Intergovernmental from State	2,205.7	26.6	470	74.0	2.4	62.6
Own-Source	5,657.9	68.1	1,205	102.0	6.2	86.4
Tax Revenue	4,177.3	50.3	890	119.8	4.6	101.4
Property Taxes	2,401.4	28.9	512	92.6	2.6	78.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,227.8	14.8	262	587.7	1.4	497.6
Other Taxes	548.2	6.6	117	169.1	0.6	143.2
Charges and Miscellaneous	1,480.5	17.8	315	71.9	1.6	60.9
EXPENDITURES						
State and Local						
General	\$14,769.2	100.0%	\$3,146	102.5	16.3%	86.7
Total Intergovernmental	<	<	†	0.1	<	0.1
Direct	14,769.1	100.0*	3,146	102.9	16.3	87.1
Elementary/Secondary Education	3,496.7	23.7	745	99.9	3.9	84.6
Higher Education	1,283.3	8.7	273	100.5	1.4	85.1
Public Welfare	1,681.6	11.4	358	93.7	1.9	79.3
Health and Hospitals	637.2	4.3	136	49.7	0.7	42.1
Highways	1,464.7	9.9	312	133.3	1.6	112.9
Police	603.1	4.1	128	114.8	0.7	97.2
Other	5,602.6	37.9	1,194	114.8	6.2	97.2
State						
General	8,957.9	100.0	1,908	101.0	9.9	85.5
Total Intergovernmental	2,301.0	25.7	490	73.6	2.5	62.3
Direct	6,656.9	74.3	1,418	115.9	7.3	98.1
Elementary/Secondary Education	107.8	1.2	23	402.4	0.1	340.7
Higher Education	948.7	10.6	202	89.6	1.0	75.9
Public Welfare	1,655.6	18.5	353	119.7	1.8	101.4
Health and Hospitals	452.0	5.0	96	73.9	0.5	62.5
Highways	1,004.1	11.2	214	150.4	1.1	127.3
Police	133.1	1.5	28	170.0	0.1	144.0
Other	2,355.6	26.3	502	122.7	2.6	103.9
Local						
General	8,177.8	100.0	1,742	93.9	9.0	79.5
Total Intergovernmental	65.6	0.8	14	70.8	0.1	59.9
Direct	8,112.2	99.2	1,728	94.2	9.0	79.7
Elementary/Secondary Education	3,388.8	41.4	722	97.5	3.7	82.6
Higher Education	334.6	4.1	71	153.0	0.4	129.6
Public Welfare	26.0	0.3	6	6.3	<	5.3
Health and Hospitals	185.3	2.3	39	27.7	0.2	23.4
Highways	460.5	5.6	98	106.9	0.5	90.5
Police	470.0	5.7	100	105.2	0.5	89.0
Other	3,247.0	39.7	692	109.6	3.6	92.8

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Massachusetts

	Total	Percentage of U.S.	Rank
Population	5,913,000	2.4	13
Personal Income (billions)	\$123.4	3.0	
Personal Income Per Capita	\$20,877	127.7	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	\$21,062.1	100.0%	\$3,562	112.5	17.1%	88.1
Intergovernmental from Federal	3,484.1	16.5	589	116.3	2.8	91.0
Own-Source	17,578.0	83.5	2,973	111.8	14.2	87.6
Tax Revenue	13,597.8	64.6	2,300	121.8	11.0	95.4
Property Taxes	4,395.3	20.9	743	129.5	3.6	101.4
Sales Taxes	2,083.9	9.9	352	77.7	1.7	60.8
Income Taxes	5,476.0	26.0	926	185.8	4.4	145.5
Other Taxes	1,642.6	7.8	278	76.8	1.3	60.1
Charges and Miscellaneous	3,980.2	18.9	673	87.3	3.2	68.4
State						
General	14,734.9	100.0	2,492	128.7	11.9	100.8
Intergovernmental from Federal	2,958.9	20.1	500	114.8	2.4	89.9
Intergovernmental from Local	245.3	1.7	41	136.8	0.2	107.1
Own-Source	11,530.7	78.3	1,950	132.0	9.3	103.4
Tax Revenue	9,071.3	61.6	1,534	134.0	7.3	104.9
Property Taxes	1.2	<	†	0.9	<	0.7
Sales Taxes	2,083.9	14.1	352	93.7	1.7	73.3
Income Taxes	5,476.0	37.2	926	204.0	4.4	159.8
Other Taxes	1,510.2	10.2	255	87.3	1.2	68.3
Charges and Miscellaneous	2,459.4	16.7	416	125.1	2.0	97.9
Local						
General	10,914.0	100.0	1,846	97.8	8.8	76.6
Intergovernmental from Federal	525.2	4.8	89	125.4	0.4	98.2
Intergovernmental from State	4,341.5	39.8	734	115.6	3.5	90.5
Own-Source	6,047.3	55.4	1,023	86.6	4.9	67.8
Tax Revenue	4,526.5	41.5	766	103.0	3.7	80.7
Property Taxes	4,394.1	40.3	743	134.5	3.6	105.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	132.4	1.2	22	32.4	0.1	25.4
Charges and Miscellaneous	1,520.8	13.9	257	58.7	1.2	45.9
EXPENDITURES						
State and Local						
General	\$21,687.8	100.0%	\$3,668	119.4	17.6%	93.5
Total Intergovernmental	130.8	0.6	22	187.4	0.1	146.8
Direct	21,556.9	99.4	3,646	119.2	17.5	93.3
Elementary/Secondary Education	4,384.5	20.2	741	99.4	3.6	77.8
Higher Education	1,188.1	5.5	201	73.8	1.0	57.8
Public Welfare	3,602.9	16.6	609	159.4	2.9	124.8
Health and Hospitals	2,151.8	9.9	364	133.3	1.7	104.4
Highways	1,107.1	5.1	187	80.0	0.9	62.6
Police	768.7	3.5	130	116.2	0.6	91.0
Other	8,353.9	38.5	1,413	135.9	6.8	106.4
State						
General	16,077.1	100.0	2,719	143.8	13.0	112.6
Total Intergovernmental	4,685.5	29.1	792	118.9	3.8	93.1
Direct	11,391.6	70.9	1,927	157.4	9.2	123.2
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,183.3	7.4	200	88.7	1.0	69.5
Public Welfare	3,549.1	22.1	600	203.7	2.9	159.5
Health and Hospitals	1,566.4	9.7	265	203.2	1.3	159.1
Highways	625.6	3.9	106	74.4	0.5	58.2
Police	119.6	0.7	20	121.3	0.1	95.0
Other	4,347.6	27.0	735	179.8	3.5	140.8
Local						
General	10,414.6	100.0	1,761	95.0	8.4	74.4
Total Intergovernmental	249.3	2.4	42	213.5	0.2	167.2
Direct	10,165.4	97.6	1,719	93.7	8.2	73.4
Elementary/Secondary Education	4,384.5	42.1	741	100.2	3.6	78.4
Higher Education	4.9	<	†	1.8	<	1.4
Public Welfare	53.8	0.5	9	10.4	<	8.1
Health and Hospitals	585.3	5.6	99	69.4	0.5	54.4
Highways	481.6	4.6	81	88.8	0.4	69.5
Police	649.1	6.2	110	115.3	0.5	90.3
Other	4,006.2	38.5	678	107.4	3.2	84.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Michigan

	Total	Percentage of U.S.	Rank
Population	9,273,000	3.7	8
Personal Income (billions)	\$152.0	3.7	
Personal Income Per Capita	\$16,391	100.3	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	\$30,207.3	100.0%	\$3,258	102.9	19.9%	102.6
Intergovernmental from Federal	4,709.3	15.6	508	100.2	3.1	99.9
Own-Source	25,498.0	84.4	2,750	103.4	16.8	103.1
Tax Revenue	18,463.8	61.1	1,991	105.5	12.1	105.2
Property Taxes	7,086.1	23.5	764	133.1	4.7	132.7
Sales Taxes	3,127.7	10.4	337	74.4	2.1	74.2
Income Taxes	6,051.7	20.0	653	130.9	4.0	130.6
Other Taxes	2,198.3	7.3	237	65.5	1.4	65.4
Charges and Miscellaneous	7,034.2	23.3	759	98.4	4.6	98.1
State						
General	19,275.0	100.0	2,079	107.4	12.7	107.1
Intergovernmental from Federal	4,229.8	21.9	456	104.6	2.8	104.3
Intergovernmental from Local	507.5	2.6	55	180.4	0.3	179.9
Own-Source	14,537.7	75.4	1,568	106.1	9.6	105.8
Tax Revenue	11,124.1	57.7	1,200	104.8	7.3	104.5
Property Taxes	332.3	1.7	36	164.2	0.2	163.8
Sales Taxes	3,127.7	16.2	337	89.6	2.1	89.4
Income Taxes	5,651.2	29.3	609	134.3	3.7	133.9
Other Taxes	2,012.9	10.4	217	74.2	1.3	74.0
Charges and Miscellaneous	3,413.6	17.7	368	110.7	2.2	110.4
Local						
General	16,873.5	100.0	1,820	96.4	11.1	96.2
Intergovernmental from Federal	479.5	2.8	52	73.0	0.3	72.8
Intergovernmental from State	5,433.7	32.2	586	92.3	3.6	92.0
Own-Source	10,960.3	65.0	1,182	100.0	7.2	99.8
Tax Revenue	7,339.7	43.5	792	106.5	4.8	106.2
Property Taxes	6,753.8	40.0	728	131.9	4.4	131.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	400.5	2.4	43	97.0	0.3	96.8
Other Taxes	185.4	1.1	20	29.0	0.1	28.9
Charges and Miscellaneous	3,620.6	21.5	390	89.1	2.4	88.8
EXPENDITURES						
State and Local						
General	\$29,841.2	100.0%	\$3,218	104.8	19.6%	104.5
Total Intergovernmental	68.1	0.2	7	62.2	<	62.0
Direct	29,773.1	99.8	3,211	105.0	19.6	104.7
Elementary/Secondary Education	7,670.3	25.7	827	110.9	5.0	110.6
Higher Education	3,381.0	11.3	365	134.0	2.2	133.6
Public Welfare	4,534.4	15.2	489	127.9	3.0	127.5
Health and Hospitals	3,085.4	10.3	333	121.9	2.0	121.6
Highways	1,787.2	6.0	193	82.4	1.2	82.1
Police	1,091.6	3.7	118	105.2	0.7	105.0
Other	8,223.3	27.6	887	85.3	5.4	85.1
State						
General	18,627.6	100.0	2,009	106.3	12.3	106.0
Total Intergovernmental	6,008.7	32.3	648	97.2	4.0	97.0
Direct	12,618.9	67.7	1,361	111.2	8.3	110.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,757.2	14.8	297	131.8	1.8	131.5
Public Welfare	4,200.2	22.5	453	153.7	2.8	153.3
Health and Hospitals	1,625.9	8.7	175	134.5	1.1	134.1
Highways	680.4	3.7	73	51.6	0.4	51.4
Police	168.5	0.9	18	109.0	0.1	108.7
Other	3,186.7	17.1	344	84.1	2.1	83.8
Local						
General	17,254.5	100.0	1,861	100.3	11.4	100.1
Total Intergovernmental	100.3	0.6	11	54.8	0.1	54.6
Direct	17,154.2	99.4	1,850	100.8	11.3	100.5
Elementary/Secondary Education	7,670.3	44.5	827	111.7	5.0	111.4
Higher Education	623.8	3.6	67	144.4	0.4	144.1
Public Welfare	334.1	1.9	36	41.1	0.2	40.9
Health and Hospitals	1,459.5	8.5	157	110.4	1.0	110.1
Highways	1,106.8	6.4	119	130.1	0.7	129.7
Police	923.1	5.3	100	104.6	0.6	104.3
Other	5,036.6	29.2	543	86.1	3.3	85.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Minnesota

	Total	Percentage of U.S.	Rank
Population	4,353,000	1.8	21
Personal Income (billions)	\$71.0	1.7	
Personal Income Per Capita	\$16,314	99.8	18

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$16,488.4	100.0%	\$3,788	119.7	23.2%	119.9
Intergovernmental from Federal	2,481.7	15.1	570	112.5	3.5	112.7
Own-Source	14,006.6	84.9	3,218	121.0	19.7	121.3
Tax Revenue	9,407.7	57.1	2,161	114.5	13.2	114.7
Property Taxes	2,868.0	17.4	659	114.8	4.0	115.0
Sales Taxes	1,790.3	10.9	411	90.7	2.5	90.9
Income Taxes	2,984.6	18.1	686	137.6	4.2	137.8
Other Taxes	1,764.8	10.7	405	112.1	2.5	112.3
Charges and Miscellaneous	4,599.0	27.9	1,057	137.0	6.5	137.3
State						
General	10,259.3	100.0	2,357	121.8	14.4	122.0
Intergovernmental from Federal	2,083.8	20.3	479	109.8	2.9	110.0
Intergovernmental from Local	102.6	1.0	24	77.7	0.1	77.9
Own-Source	8,072.8	78.7	1,855	125.5	11.4	125.8
Tax Revenue	6,398.0	62.4	1,470	128.4	9.0	128.7
Property Taxes	7.9	0.1	2	8.3	<	8.4
Sales Taxes	1,776.1	17.3	408	108.4	2.5	108.7
Income Taxes	2,984.6	29.1	686	151.1	4.2	151.4
Other Taxes	1,629.4	15.9	374	127.9	2.3	128.2
Charges and Miscellaneous	1,674.8	16.3	385	115.7	2.4	116.0
Local						
General	10,257.1	100.0	2,356	124.8	14.4	125.1
Intergovernmental from Federal	398.0	3.9	91	129.0	0.6	129.3
Intergovernmental from State	3,925.4	38.3	902	142.0	5.5	142.3
Own-Source	5,933.8	57.9	1,363	115.4	8.4	115.6
Tax Revenue	3,009.7	29.3	691	93.0	4.2	93.2
Property Taxes	2,860.1	27.9	657	119.0	4.0	119.2
Sales Taxes	14.2	0.1	3	4.2	<	4.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	135.4	1.3	31	45.1	0.2	45.1
Charges and Miscellaneous	2,924.1	28.5	672	153.2	4.1	153.5
EXPENDITURES						
State and Local						
General	\$16,138.8	100.0%	\$3,708	120.7	22.7%	121.0
Total Intergovernmental	-	-	-	-	-	-
Direct	16,138.8	100.0	3,708	121.2	22.7	121.5
Elementary/Secondary Education	3,756.3	23.3	863	115.7	5.3	115.9
Higher Education	1,455.7	9.0	334	122.9	2.0	123.1
Public Welfare	2,377.3	14.7	546	142.8	3.3	143.1
Health and Hospitals	1,445.8	9.0	332	121.7	2.0	121.9
Highways	1,521.9	9.4	350	149.4	2.1	149.7
Police	410.6	2.5	94	84.3	0.6	84.5
Other	5,171.2	32.0	1,188	114.3	7.3	114.5
State						
General	9,734.6	100.0	2,236	118.3	13.7	118.5
Total Intergovernmental	4,059.4	41.7	933	140.0	5.7	140.2
Direct	5,675.1	58.3	1,304	106.5	8.0	106.7
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,263.0	13.0	290	128.6	1.8	128.9
Public Welfare	1,315.2	13.5	302	102.6	1.9	102.8
Health and Hospitals	724.9	7.4	167	127.7	1.0	128.0
Highways	647.8	6.7	149	104.6	0.9	104.8
Police	50.2	0.5	12	69.1	0.1	69.3
Other	1,674.1	17.2	385	94.1	2.4	94.3
Local						
General	10,539.2	100.0	2,421	130.5	14.8	130.8
Total Intergovernmental	75.5	0.7	17	87.9	0.1	88.1
Direct	10,463.7	99.3	2,404	131.0	14.7	131.3
Elementary/Secondary Education	3,756.3	35.6	863	116.6	5.3	116.8
Higher Education	192.7	1.8	44	95.1	0.3	95.3
Public Welfare	1,062.1	10.1	244	278.0	1.5	278.6
Health and Hospitals	720.9	6.8	166	116.1	1.0	116.4
Highways	874.1	8.3	201	218.9	1.2	219.3
Police	360.4	3.4	83	87.0	0.5	87.2
Other	3,497.2	33.2	803	127.3	4.9	127.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Mississippi

	Total	Percentage of U.S.	Rank
Population	2,621,000	1.1	31
Personal Income (billions)	\$29.1	0.7	
Personal Income Per Capita	\$11,092	67.9	51

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,402.2	100.0%	\$2,443	77.2	22.0%	113.7
Intergovernmental from Federal	1,458.6	22.8	556	109.8	5.0	161.8
Own-Source	4,943.6	77.2	1,886	70.9	17.0	104.6
Tax Revenue	3,104.1	48.5	1,184	62.7	10.7	92.5
Property Taxes	763.9	11.9	291	50.8	2.6	74.8
Sales Taxes	1,041.2	16.3	397	87.6	3.6	129.1
Income Taxes	544.1	8.5	208	41.6	1.9	61.4
Other Taxes	754.8	11.8	288	79.6	2.6	117.3
Charges and Miscellaneous	1,839.5	28.7	702	91.0	6.3	134.2
State						
General	4,222.9	100.0	1,611	83.2	14.5	122.7
Intergovernmental from Federal	1,300.6	30.8	496	113.8	4.5	167.7
Intergovernmental from Local	23.4	0.6	9	29.5	0.1	43.4
Own-Source	2,898.9	68.6	1,106	74.9	10.0	110.3
Tax Revenue	2,311.8	54.7	882	77.1	8.0	113.6
Property Taxes	19.5	0.5	7	34.0	0.1	50.2
Sales Taxes	1,040.9	24.6	397	105.5	3.6	155.5
Income Taxes	544.1	12.9	208	45.7	1.9	67.4
Other Taxes	707.3	16.7	270	92.2	2.4	135.9
Charges and Miscellaneous	587.1	13.9	224	67.4	2.0	99.3
Local						
General	3,703.0	100.0	1,413	74.9	12.7	110.3
Intergovernmental from Federal	158.0	4.3	60	85.1	0.5	125.4
Intergovernmental from State	1,500.3	40.5	572	90.1	5.2	132.8
Own-Source	2,044.7	55.2	780	66.0	7.0	97.3
Tax Revenue	792.3	21.4	302	40.7	2.7	59.9
Property Taxes	744.5	20.1	284	51.4	2.6	75.8
Sales Taxes	0.3	<	†	0.2	<	0.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	47.5	1.3	18	26.3	0.2	38.7
Charges and Miscellaneous	1,252.4	33.8	478	109.0	4.3	160.6
EXPENDITURES						
State and Local						
General	\$6,325.1	100.0%	\$2,413	78.6	21.8%	115.8
Total Intergovernmental	0.1	<	†	0.4	<	0.6
Direct	6,324.9	100.0*	2,413	78.9	21.8	116.3
Elementary/Secondary Education	1,521.3	24.1	580	77.8	5.2	114.7
Higher Education	730.2	11.5	279	102.4	2.5	150.9
Public Welfare	699.5	11.1	267	69.8	2.4	102.9
Health and Hospitals	991.3	15.7	378	138.6	3.4	204.2
Highways	556.1	8.8	212	90.7	1.9	133.6
Police	160.8	2.5	61	54.8	0.6	80.8
Other	1,665.6	26.3	635	61.1	5.7	90.1
State						
General	4,126.2	100.0	1,574	83.3	14.2	122.7
Total Intergovernmental	1,527.6	37.0	583	87.5	5.3	128.9
Direct	2,598.6	63.0	991	81.0	8.9	119.4
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	496.0	12.0	189	83.9	1.7	123.7
Public Welfare	680.9	16.5	260	88.2	2.3	129.9
Health and Hospitals	299.8	7.3	114	87.8	1.0	129.3
Highways	324.7	7.9	124	87.1	1.1	128.3
Police	36.9	0.9	14	84.5	0.1	124.6
Other	760.3	18.4	290	71.0	2.6	104.6
Local						
General	3,726.4	100.0	1,422	76.7	12.8	113.0
Total Intergovernmental	0.2	<	†	0.3	<	0.5
Direct	3,726.3	100.0*	1,422	77.5	12.8	114.2
Elementary/Secondary Education	1,521.3	40.8	580	78.4	5.2	115.6
Higher Education	234.2	6.3	89	191.9	0.8	282.8
Public Welfare	18.7	0.5	7	8.1	0.1	12.0
Health and Hospitals	691.5	18.6	264	185.0	2.4	272.7
Highways	231.5	6.2	88	96.3	0.8	141.9
Police	123.9	3.3	47	49.6	0.4	73.2
Other	905.3	24.3	345	54.7	3.1	80.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Missouri

	Total	Percentage of U.S.	Rank
Population	5,159,000	2.1	15
Personal Income (billions)	\$79.5	2.0	
Personal Income Per Capita	\$15,405	94.2	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	\$12,251.2	100.0%	\$2,375	75.0	15.4%	79.6
Intergovernmental from Federal	1,911.0	15.6	370	73.1	2.4	77.6
Own-Source	10,340.2	84.4	2,004	75.4	13.0	80.0
Tax Revenue	7,532.8	61.5	1,460	77.3	9.5	82.1
Property Taxes	1,640.1	13.4	318	55.4	2.1	58.8
Sales Taxes	2,374.1	19.4	460	101.5	3.0	107.7
Income Taxes	2,131.2	17.4	413	82.9	2.7	88.0
Other Taxes	1,387.4	11.3	269	74.3	1.7	78.9
Charges and Miscellaneous	2,807.4	22.9	544	70.6	3.5	74.9
State						
General	7,432.8	100.0	1,441	74.4	9.4	79.0
Intergovernmental from Federal	1,622.6	21.8	315	72.1	2.0	76.5
Intergovernmental from Local	12.8	0.2	2	8.2	<	8.7
Own-Source	5,797.4	78.0	1,124	76.1	7.3	80.7
Tax Revenue	4,685.4	63.0	908	79.3	5.9	84.2
Property Taxes	11.2	0.2	2	10.0	<	10.6
Sales Taxes	1,765.6	23.8	342	90.9	2.2	96.5
Income Taxes	1,931.6	26.0	374	82.5	2.4	87.5
Other Taxes	976.9	13.1	189	64.7	1.2	68.7
Charges and Miscellaneous	1,112.0	15.0	216	64.8	1.4	68.8
Local						
General	6,723.1	100.0	1,303	69.0	8.5	73.3
Intergovernmental from Federal	288.5	4.3	56	78.9	0.4	83.7
Intergovernmental from State	1,891.8	28.1	367	57.7	2.4	61.3
Own-Source	4,542.8	67.6	881	74.5	5.7	79.1
Tax Revenue	2,847.4	42.4	552	74.3	3.6	78.8
Property Taxes	1,628.9	24.2	316	57.2	2.0	60.7
Sales Taxes	608.5	9.1	118	152.6	0.8	162.0
Income Taxes	199.6	3.0	39	86.9	0.3	92.2
Other Taxes	410.5	6.1	80	115.2	0.5	122.3
Charges and Miscellaneous	1,695.4	25.2	329	75.0	2.1	79.5
EXPENDITURES						
State and Local						
General	\$11,829.9	100.0%	\$2,293	74.7	14.9%	79.2
Total Intergovernmental	-	-	-	-	-	-
Direct	11,829.9	100.0	2,293	75.0	14.9	79.5
Elementary/Secondary Education	3,382.1	28.6	656	87.9	4.3	93.3
Higher Education	1,130.7	9.6	219	80.5	1.4	85.5
Public Welfare	1,270.6	10.7	246	64.4	1.6	68.4
Health and Hospitals	1,149.9	9.7	223	81.7	1.4	86.7
Highways	1,070.2	9.0	207	88.6	1.3	94.1
Police	483.6	4.1	94	83.8	0.6	88.9
Other	3,342.8	28.3	648	62.3	4.2	66.1
State						
General	7,204.5	100.0	1,396	73.9	9.1	78.4
Total Intergovernmental	2,425.5	33.7	470	70.6	3.1	74.9
Direct	4,779.0	66.3	926	75.7	6.0	80.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	859.6	11.9	167	73.9	1.1	78.4
Public Welfare	1,208.4	16.8	234	79.5	1.5	84.4
Health and Hospitals	608.9	8.5	118	90.5	0.8	96.1
Highways	635.7	8.8	123	86.6	0.8	91.9
Police	74.5	1.0	14	86.6	0.1	91.9
Other	1,391.9	19.3	270	66.0	1.8	70.0
Local						
General	7,053.9	100.0	1,367	73.7	8.9	78.2
Total Intergovernmental	2.9	<	†	2.9	<	3.1
Direct	7,050.9	100.0*	1,367	74.5	8.9	79.0
Elementary/Secondary Education	3,382.1	47.9	656	88.6	4.3	94.0
Higher Education	271.1	3.8	53	112.8	0.3	119.7
Public Welfare	62.2	0.9	12	13.7	0.1	14.6
Health and Hospitals	541.0	7.7	105	73.5	0.7	78.0
Highways	434.5	6.2	84	91.8	0.5	97.4
Police	409.1	5.8	79	83.3	0.5	88.4
Other	1,950.8	27.7	378	59.9	2.5	63.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Montana

	Total	Percentage of U.S.	Rank
Population	806.000	0.3	44
Personal Income (billions)	\$10.4	0.3	
Personal Income Per Capita	\$12,937	79.1	39

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,524.1	100.0%	\$3,132	98.9	24.2%	125.0
Intergovernmental from Federal	612.8	24.3	760	150.0	5.9	189.5
Own-Source	1,911.3	75.7	2,371	89.2	18.3	112.7
Tax Revenue	1,256.9	49.8	1,559	82.6	12.1	104.4
Property Taxes	547.4	21.7	679	118.3	5.3	149.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	321.7	12.7	399	80.1	3.1	101.2
Other Taxes	387.8	15.4	481	133.0	3.7	168.1
Charges and Miscellaneous	654.5	25.9	812	105.3	6.3	133.1
State						
General	1,626.6	100.0	2,018	104.3	15.6	131.8
Intergovernmental from Federal	522.0	32.1	648	148.5	5.0	187.7
Intergovernmental from Local	14.4	0.9	18	59.1	0.1	74.7
Own-Source	1,090.2	67.0	1,353	91.6	10.5	115.7
Tax Revenue	728.0	44.8	903	78.9	7.0	99.7
Property Taxes	36.6	2.2	45	207.9	0.4	262.7
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	321.7	19.8	399	87.9	3.1	111.1
Other Taxes	369.7	22.7	459	156.7	3.5	198.0
Charges and Miscellaneous	362.2	22.3	449	135.2	3.5	170.8
Local						
General	1,308.1	100.0	1,623	86.0	12.5	108.7
Intergovernmental from Federal	90.8	6.9	113	159.0	0.9	200.9
Intergovernmental from State	396.1	30.3	491	77.4	3.8	97.8
Own-Source	821.1	62.8	1,019	86.2	7.9	109.0
Tax Revenue	528.9	40.4	656	88.3	5.1	111.6
Property Taxes	510.8	39.1	634	114.8	4.9	145.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	18.1	1.4	22	32.4	0.2	41.0
Charges and Miscellaneous	292.2	22.3	363	82.7	2.8	104.5
EXPENDITURES						
State and Local						
General	\$2,352.5	100.0%	\$2,919	95.0	22.6%	120.1
Total Intergovernmental	0.8	<	1	8.8	<	11.1
Direct	2,351.7	100.0*	2,918	95.4	22.6	120.5
Elementary/Secondary Education	635.4	27.0	788	105.7	6.1	133.6
Higher Education	170.5	7.2	212	77.8	1.6	98.3
Public Welfare	256.2	10.9	318	83.1	2.5	105.0
Health and Hospitals	131.5	5.6	163	59.8	1.3	75.5
Highways	284.7	12.1	353	150.9	2.7	190.7
Police	61.2	2.6	76	67.8	0.6	85.7
Other	812.2	34.5	1,008	96.9	7.8	122.5
State						
General	1,590.2	100.0	1,973	104.4	15.3	131.9
Total Intergovernmental	417.2	26.2	518	77.7	4.0	98.2
Direct	1,173.0	73.8	1,455	118.9	11.2	150.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	160.7	10.1	199	88.4	1.5	111.7
Public Welfare	242.9	15.3	301	102.3	2.3	129.3
Health and Hospitals	86.3	5.4	107	82.1	0.8	103.8
Highways	214.4	13.5	266	187.0	2.1	236.3
Police	13.3	0.8	17	99.3	0.1	125.5
Other	455.4	28.6	565	138.2	4.4	174.6
Local						
General	1,186.0	100.0	1,471	79.3	11.4	100.3
Total Intergovernmental	7.4	0.6	9	46.3	0.1	58.5
Direct	1,178.6	99.4	1,462	79.7	11.3	100.7
Elementary/Secondary Education	635.4	53.6	788	106.5	6.1	134.6
Higher Education	9.9	0.8	12	26.3	0.1	33.3
Public Welfare	13.2	1.1	16	18.7	0.1	23.7
Health and Hospitals	45.2	3.8	56	39.3	0.4	49.7
Highways	70.3	5.9	87	95.0	0.7	120.1
Police	47.8	4.0	59	62.3	0.5	78.8
Other	356.8	30.1	443	70.2	3.4	88.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nebraska

	Total	Percentage of U.S.	Rank
Population	1,611,000	0.6	36
Personal Income (billions)	\$23.6	0.6	
Personal Income Per Capita	\$14,627	89.5	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	\$4,824.5	100.0%	\$2,995	94.6	20.5%	105.7
Intergovernmental from Federal	721.3	15.0	448	88.3	3.1	98.7
Own-Source	4,103.2	85.0	2,547	95.8	17.4	107.1
Tax Revenue	2,709.0	56.2	1,682	89.1	11.5	99.5
Property Taxes	1,124.1	23.3	698	121.5	4.8	135.8
Sales Taxes	575.4	11.9	357	78.7	2.4	88.0
Income Taxes	554.7	11.5	344	69.1	2.4	77.2
Other Taxes	454.7	9.4	282	78.0	1.9	87.2
Charges and Miscellaneous	1,394.2	28.9	865	112.3	5.9	125.5
State						
General	2,677.8	100.0	1,662	85.9	11.4	96.0
Intergovernmental from Federal	620.9	23.2	385	88.4	2.6	98.8
Intergovernmental from Local	17.1	0.6	11	35.0	0.1	39.1
Own-Source	2,039.8	76.2	1,266	85.7	8.7	95.8
Tax Revenue	1,450.0	54.1	900	78.6	6.2	87.9
Property Taxes	4.1	0.2	3	11.7	<	13.1
Sales Taxes	490.8	18.3	305	81.0	2.1	90.5
Income Taxes	554.7	20.7	344	75.9	2.4	84.8
Other Taxes	400.3	15.0	249	84.9	1.7	94.9
Charges and Miscellaneous	589.8	22.0	366	110.1	2.5	123.1
Local						
General	2,669.9	100.0	1,657	87.8	11.3	98.1
Intergovernmental from Federal	100.4	3.8	62	87.9	0.4	98.3
Intergovernmental from State	506.2	19.0	314	49.5	2.1	55.3
Own-Source	2,063.3	77.3	1,281	108.4	8.8	121.2
Tax Revenue	1,259.0	47.2	781	105.2	5.3	117.5
Property Taxes	1,120.0	41.9	695	125.9	4.8	140.7
Sales Taxes	84.6	3.2	52	67.9	0.4	75.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	54.4	2.0	34	48.9	0.2	54.7
Charges and Miscellaneous	804.4	30.1	499	113.9	3.4	127.3
EXPENDITURES						
State and Local						
General	\$4,496.3	100.0%	\$2,791	90.9	19.1%	101.6
Total Intergovernmental	2.9	0.1	2	15.4	<	17.2
Direct	4,493.4	99.9	2,789	91.2	19.1	101.9
Elementary/Secondary Education	1,176.1	26.2	730	97.9	5.0	109.4
Higher Education	559.7	12.4	347	127.7	2.4	142.7
Public Welfare	479.1	10.7	297	77.8	2.0	86.9
Health and Hospitals	490.8	10.9	305	111.6	2.1	124.8
Highways	487.7	10.8	303	129.4	2.1	144.6
Police	119.2	2.7	74	66.1	0.5	73.9
Other	1,180.8	26.3	733	70.5	5.0	78.8
State						
General	2,493.3	100.0	1,548	81.9	10.6	91.5
Total Intergovernmental	618.1	24.8	384	57.6	2.6	64.4
Direct	1,875.1	75.2	1,164	95.1	8.0	106.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	445.6	17.9	277	122.6	1.9	137.1
Public Welfare	451.9	18.1	281	95.2	1.9	106.4
Health and Hospitals	187.1	7.5	116	89.1	0.8	99.6
Highways	281.8	11.3	175	122.9	1.2	137.4
Police	24.6	1.0	15	91.5	0.1	102.3
Other	484.2	19.4	301	73.5	2.1	82.2
Local						
General	2,626.6	100.0	1,630	87.9	11.1	98.2
Total Intergovernmental	8.3	0.3	5	26.1	<	29.2
Direct	2,618.3	99.7	1,625	88.6	11.1	99.0
Elementary/Secondary Education	1,176.1	44.8	730	98.6	5.0	110.2
Higher Education	114.1	4.3	71	152.1	0.5	170.0
Public Welfare	27.2	1.0	17	19.2	0.1	21.5
Health and Hospitals	303.7	11.6	189	132.2	1.3	147.8
Highways	205.9	7.8	128	139.3	0.9	155.7
Police	94.6	3.6	59	61.7	0.4	68.9
Other	696.6	26.5	432	68.5	3.0	76.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nevada

	Total	Percentage of U.S.	Rank
Population	1,111,000	0.4	40
Personal Income (billions)	\$18.6	0.5	
Personal Income Per Capita	\$16,708	102.2	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	\$3,387.9	100.0%	\$3,049	96.3	18.3%	94.2
Intergovernmental from Federal	415.5	12.3	374	73.8	2.2	72.2
Own-Source	2,972.4	87.7	2,675	100.6	16.0	98.5
Tax Revenue	1,991.2	58.8	1,792	94.9	10.7	92.9
Property Taxes	429.1	12.7	386	67.3	2.3	65.8
Sales Taxes	706.1	20.8	636	140.1	3.8	137.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	856.0	25.3	770	213.0	4.6	208.4
Charges and Miscellaneous	981.3	29.0	883	114.6	5.3	112.1
State						
General	1,956.0	100.0	1,761	91.0	10.5	89.0
Intergovernmental from Federal	335.5	17.2	302	69.3	1.8	67.8
Intergovernmental from Local	9.5	0.5	9	28.3	0.1	27.7
Own-Source	1,611.0	82.4	1,450	98.2	8.7	96.0
Tax Revenue	1,339.9	68.5	1,206	105.4	7.2	103.1
Property Taxes	15.8	0.8	14	65.3	0.1	63.9
Sales Taxes	698.9	35.7	629	167.2	3.8	163.6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	625.1	32.0	563	192.2	3.4	188.1
Charges and Miscellaneous	271.1	13.9	244	73.4	1.5	71.8
Local						
General	2,315.0	100.0	2,084	110.4	12.5	108.0
Intergovernmental from Federal	79.9	3.5	72	101.5	0.4	99.4
Intergovernmental from State	873.5	37.7	786	123.8	4.7	121.1
Own-Source	1,361.5	58.8	1,225	103.7	7.3	101.5
Tax Revenue	651.3	28.1	586	78.9	3.5	77.2
Property Taxes	413.2	17.9	372	67.3	2.2	65.9
Sales Taxes	7.2	0.3	6	8.4	<	8.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	230.8	10.0	208	301.0	1.2	294.5
Charges and Miscellaneous	710.2	30.7	639	145.8	3.8	142.7
EXPENDITURES						
State and Local						
General	\$3,442.2	100.0%	\$3,098	100.9	18.5%	98.7
Total Intergovernmental	3.0	0.1	3	22.8	<	22.3
Direct	3,439.2	99.9	3,096	101.2	18.5	99.0
Elementary/Secondary Education	720.9	20.9	649	87.0	3.9	85.1
Higher Education	241.7	7.0	218	80.0	1.3	78.2
Public Welfare	196.5	5.7	177	46.3	1.1	45.3
Health and Hospitals	260.3	7.6	234	85.8	1.4	84.0
Highways	331.2	9.6	298	127.4	1.8	124.6
Police	168.2	4.9	151	135.3	0.9	132.4
Other	1,520.3	44.2	1,368	131.6	8.2	128.8
State						
General	2,050.8	100.0	1,846	97.6	11.0	95.5
Total Intergovernmental	821.6	40.1	739	111.0	4.4	108.6
Direct	1,229.2	59.9	1,106	90.4	6.6	88.4
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	241.7	11.8	218	96.5	1.3	94.4
Public Welfare	168.2	8.2	151	51.4	0.9	50.3
Health and Hospitals	74.7	3.6	67	51.6	0.4	50.5
Highways	225.3	11.0	203	142.6	1.2	139.5
Police	16.8	0.8	15	90.6	0.1	88.7
Other	502.4	24.5	452	110.6	2.7	108.2
Local						
General	2,211.0	100.0	1,990	107.3	11.9	105.0
Total Intergovernmental	1.0	<	†	4.6	<	4.5
Direct	2,210.0	100.0*	1,989	108.4	11.9	106.1
Elementary/Secondary Education	720.9	32.6	649	87.7	3.9	85.8
Higher Education	-	-	-	-	-	-
Public Welfare	28.3	1.3	25	29.0	0.2	28.4
Health and Hospitals	185.6	8.4	167	117.1	1.0	114.6
Highways	105.9	4.8	95	103.9	0.6	101.6
Police	151.4	6.8	136	143.1	0.8	140.1
Other	1,018.0	46.0	916	145.2	5.5	142.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,107,000	0.4	41
Personal Income (billions)	\$21.1	0.5	
Personal Income Per Capita	\$19,063	116.6	7

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,887.8	100.0%	\$2,609	82.4	13.7%	70.7
Intergovernmental from Federal	410.5	14.2	371	73.2	1.9	62.7
Own-Source	2,477.2	85.8	2,238	84.2	11.7	72.2
Tax Revenue	1,783.1	61.7	1,611	85.3	8.4	73.2
Property Taxes	1,170.7	40.5	1,058	184.2	5.5	158.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	188.3	6.5	170	34.1	0.9	29.3
Other Taxes	424.1	14.7	383	105.9	2.0	90.8
Charges and Miscellaneous	694.2	24.0	627	81.3	3.3	69.8
State						
General	1,492.2	100.0	1,348	69.6	7.1	59.7
Intergovernmental from Federal	352.8	23.6	319	73.1	1.7	62.7
Intergovernmental from Local	45.2	3.0	41	134.7	0.2	115.5
Own-Source	1,094.2	73.3	988	66.9	5.2	57.4
Tax Revenue	613.2	41.1	554	48.4	2.9	41.5
Property Taxes	9.9	0.7	9	40.8	<	35.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	188.3	12.6	170	37.5	0.9	32.1
Other Taxes	415.1	27.8	375	128.1	2.0	109.9
Charges and Miscellaneous	481.0	32.2	434	130.7	2.3	112.1
Local						
General	1,639.9	100.0	1,481	78.5	7.8	67.3
Intergovernmental from Federal	57.8	3.5	52	73.7	0.3	63.2
Intergovernmental from State	199.1	12.1	180	28.3	0.9	24.3
Own-Source	1,383.0	84.3	1,249	105.7	6.6	90.7
Tax Revenue	1,169.8	71.3	1,057	142.2	5.5	121.9
Property Taxes	1,160.8	70.8	1,049	189.9	5.5	162.8
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	9.0	0.5	8	11.8	<	10.1
Charges and Miscellaneous	213.2	13.0	193	43.9	1.0	37.7
EXPENDITURES						
State and Local						
General	\$3,030.3	100.0%	\$2,737	89.1	14.4%	76.4
Total Intergovernmental	-	-	-	-	-	-
Direct	3,030.3	100.0	2,737	89.5	14.4	76.7
Elementary/Secondary Education	849.1	28.0	767	102.8	4.0	88.2
Higher Education	225.8	7.5	204	75.0	1.1	64.3
Public Welfare	329.7	10.9	298	77.9	1.6	66.8
Health and Hospitals	148.3	4.9	134	49.1	0.7	42.1
Highways	315.2	10.4	285	121.7	1.5	104.3
Police	104.2	3.4	94	84.1	0.5	72.1
Other	1,058.0	34.9	956	91.9	5.0	78.8
State						
General	1,613.0	100.0	1,457	77.1	7.6	66.1
Total Intergovernmental	221.4	13.7	200	30.0	1.0	25.7
Direct	1,391.6	86.3	1,257	102.7	6.6	88.1
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	225.8	14.0	204	90.5	1.1	77.6
Public Welfare	261.8	16.2	236	80.3	1.2	68.8
Health and Hospitals	138.4	8.6	125	95.9	0.7	82.3
Highways	199.6	12.4	180	126.7	0.9	108.7
Police	19.9	1.2	18	108.0	0.1	92.6
Other	546.1	33.9	493	120.7	2.6	103.5
Local						
General	1,667.3	100.0	1,506	81.2	7.9	69.6
Total Intergovernmental	28.6	1.7	26	130.9	0.1	112.2
Direct	1,638.7	98.3	1,480	80.7	7.8	69.2
Elementary/Secondary Education	849.1	50.9	767	103.6	4.0	88.9
Higher Education	-	-	-	-	-	-
Public Welfare	67.9	4.1	61	69.9	0.3	60.0
Health and Hospitals	9.8	0.6	9	6.2	<	5.3
Highways	115.7	6.9	104	113.9	0.5	97.7
Police	84.2	5.1	76	79.9	0.4	68.6
Other	511.9	30.7	462	73.3	2.4	62.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,736,000	3.1	9
Personal Income (billions)	\$171.8	4.2	
Personal Income Per Capita	\$22,203	135.8	2

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$28,393.2	100.0%	\$3,670	115.9	16.5%	85.4
Intergovernmental from Federal	3,700.2	13.0	478	94.4	2.2	69.5
Own-Source	24,692.9	87.0	3,192	120.1	14.4	88.4
Tax Revenue	18,816.6	66.3	2,432	128.8	11.0	94.9
Property Taxes	8,168.1	28.8	1,056	183.9	4.8	135.4
Sales Taxes	3,156.0	11.1	408	89.9	1.8	66.2
Income Taxes	4,205.9	14.8	544	109.1	2.4	80.3
Other Taxes	3,286.7	11.6	425	117.5	1.9	86.5
Charges and Miscellaneous	5,876.3	20.7	760	98.5	3.4	72.5
State						
General	17,458.8	100.0	2,257	116.6	10.2	85.9
Intergovernmental from Federal	3,327.5	19.1	430	98.7	1.9	72.6
Intergovernmental from Local	141.3	0.8	18	60.2	0.1	44.3
Own-Source	13,990.1	80.1	1,808	122.4	8.1	90.1
Tax Revenue	10,501.4	60.1	1,357	118.6	6.1	87.3
Property Taxes	24.9	0.1	3	14.8	<	10.9
Sales Taxes	3,156.0	18.1	408	108.4	1.8	79.8
Income Taxes	4,205.9	24.1	544	119.8	2.4	88.2
Other Taxes	3,114.6	17.8	403	137.6	1.8	101.3
Charges and Miscellaneous	3,488.7	20.0	451	135.6	2.0	99.9
Local						
General	16,317.6	100.0	2,109	111.8	9.5	82.3
Intergovernmental from Federal	372.8	2.3	48	68.0	0.2	50.1
Intergovernmental from State	5,241.9	32.1	678	106.7	3.1	78.6
Own-Source	10,702.9	65.6	1,384	117.1	6.2	86.2
Tax Revenue	8,315.3	51.0	1,075	144.6	4.8	106.5
Property Taxes	8,143.2	49.9	1,053	190.6	4.7	140.3
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	172.1	1.1	22	32.2	0.1	23.7
Charges and Miscellaneous	2,387.6	14.6	309	70.4	1.4	51.8
EXPENDITURES						
State and Local						
General	\$28,038.6	100.0%	\$3,624	118.0	16.3%	86.9
Total Intergovernmental	53.6	0.2	7	58.7	<	43.2
Direct	27,985.0	99.8	3,617	118.3	16.3	87.1
Elementary/Secondary Education	7,118.8	25.4	920	123.4	4.1	90.8
Higher Education	1,898.1	6.8	245	90.2	1.1	66.4
Public Welfare	3,307.9	11.8	428	111.8	1.9	82.3
Health and Hospitals	1,534.1	5.5	198	72.7	0.9	53.5
Highways	2,096.0	7.5	271	115.8	1.2	85.2
Police	1,117.6	4.0	144	129.1	0.7	95.1
Other	10,912.4	38.9	1,411	135.7	6.4	99.9
State						
General	17,879.2	100.0	2,311	122.3	10.4	90.0
Total Intergovernmental	6,201.4	34.7	802	120.3	3.6	88.6
Direct	11,677.9	65.3	1,510	123.3	6.8	90.8
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,482.6	8.3	192	85.0	0.9	62.6
Public Welfare	2,439.9	13.6	315	107.1	1.4	78.8
Health and Hospitals	1,132.9	6.3	146	112.3	0.7	82.7
Highways	1,473.1	8.2	190	133.8	0.9	98.5
Police	210.8	1.2	27	163.5	0.1	120.3
Other	4,938.5	27.6	638	156.1	2.9	115.0
Local						
General	16,512.4	100.0	2,134	115.1	9.6	84.7
Total Intergovernmental	205.3	1.2	27	134.4	0.1	99.0
Direct	16,307.1	98.8	2,108	114.9	9.5	84.6
Elementary/Secondary Education	7,118.8	43.1	920	124.3	4.1	91.5
Higher Education	415.5	2.5	54	115.3	0.2	84.9
Public Welfare	867.9	5.3	112	127.8	0.5	94.1
Health and Hospitals	401.2	2.4	52	36.4	0.2	26.8
Highways	622.9	3.8	81	87.8	0.4	64.6
Police	906.8	5.5	117	123.1	0.5	90.7
Other	5,973.9	36.2	772	122.4	3.5	90.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,528,000	0.6	37
Personal Income (billions)	\$18.8	0.5	
Personal Income Per Capita	\$12,296	75.2	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	\$5,064.7	100.0%	\$3,315	104.7	27.0%	139.2
Intergovernmental from Federal	892.0	17.6	584	115.2	4.7	153.1
Own-Source	4,172.6	82.4	2,731	102.7	22.2	136.5
Tax Revenue	2,372.6	46.8	1,553	82.2	12.6	109.3
Property Taxes	274.3	5.4	180	31.3	1.5	41.6
Sales Taxes	960.5	19.0	629	138.6	5.1	184.3
Income Taxes	425.8	8.4	279	55.9	2.3	74.3
Other Taxes	711.9	14.1	466	128.8	3.8	171.2
Charges and Miscellaneous	1,800.1	35.5	1,178	152.8	9.6	203.2
State						
General	3,929.6	100.0	2,572	132.9	20.9	176.6
Intergovernmental from Federal	755.6	19.2	495	113.4	4.0	150.8
Intergovernmental from Local	39.1	1.0	26	84.3	0.2	112.0
Own-Source	3,134.9	79.8	2,052	138.9	16.7	184.6
Tax Revenue	1,890.4	48.1	1,237	108.1	10.1	143.7
Property Taxes	0.3	<	†	0.8	<	1.1
Sales Taxes	800.6	20.4	524	139.2	4.3	185.1
Income Taxes	425.8	10.8	279	61.4	2.3	81.6
Other Taxes	663.8	16.9	434	148.4	3.5	197.3
Charges and Miscellaneous	1,244.4	31.7	814	244.9	6.6	325.6
Local						
General	2,374.1	100.0	1,554	82.3	12.6	109.4
Intergovernmental from Federal	136.4	5.7	89	126.0	0.7	167.5
Intergovernmental from State	1,199.9	50.5	785	123.7	6.4	164.4
Own-Source	1,037.8	43.7	679	57.5	5.5	76.4
Tax Revenue	482.2	20.3	316	42.5	2.6	56.5
Property Taxes	274.0	11.5	179	32.5	1.5	43.2
Sales Taxes	160.0	6.7	105	135.5	0.9	180.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	48.2	2.0	32	45.7	0.3	60.7
Charges and Miscellaneous	555.6	23.4	364	82.9	3.0	110.3
EXPENDITURES						
State and Local						
General	\$4,645.4	100.0%	\$3,040	99.0	24.7%	131.6
Total Intergovernmental	-	-	-	-	-	-
Direct	4,645.4	100.0	3,040	99.4	24.7	132.1
Elementary/Secondary Education	1,082.7	23.3	709	95.0	5.8	126.3
Higher Education	588.7	12.7	385	141.6	3.1	188.2
Public Welfare	397.7	8.6	260	68.1	2.1	90.5
Health and Hospitals	378.9	8.2	248	90.8	2.0	120.8
Highways	549.1	11.8	359	153.6	2.9	204.2
Police	167.6	3.6	110	98.0	0.9	130.3
Other	1,480.8	31.9	969	93.2	7.9	123.9
State						
General	3,690.0	100.0	2,415	127.8	19.6	169.8
Total Intergovernmental	1,392.3	37.7	911	136.7	7.4	181.8
Direct	2,297.7	62.3	1,504	122.9	12.2	163.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	551.6	14.9	361	160.1	2.9	212.8
Public Welfare	380.5	10.3	249	84.5	2.0	112.4
Health and Hospitals	289.3	7.8	189	145.2	1.5	193.1
Highways	422.3	11.4	276	194.3	2.2	258.3
Police	37.2	1.0	24	146.0	0.2	194.1
Other	616.7	16.7	404	98.7	3.3	131.2
Local						
General	2,368.4	100.0	1,550	83.6	12.6	111.1
Total Intergovernmental	20.7	0.9	14	68.6	0.1	91.2
Direct	2,347.7	99.1	1,536	83.7	12.5	111.3
Elementary/Secondary Education	1,082.7	45.7	709	95.7	5.8	127.3
Higher Education	37.1	1.6	24	52.1	0.2	69.3
Public Welfare	17.2	0.7	11	12.8	0.1	17.0
Health and Hospitals	89.6	3.8	59	41.1	0.5	54.7
Highways	126.8	5.4	83	90.4	0.7	120.2
Police	130.4	5.5	85	89.6	0.7	119.1
Other	864.0	36.5	565	89.6	4.6	119.2

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New York

	Total	Percentage of U.S.	Rank
Population	17,950,000	7.2	2
Personal Income (billions)	\$347.9	8.6	
Personal Income Per Capita	\$19,384	118.6	5

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$83,700.3	100.0%	\$4,663	147.3	24.1%	124.2
Intergovernmental from Federal	13,396.9	16.0	746	147.2	3.9	124.2
Own-Source	70,303.4	84.0	3,917	147.3	20.2	124.2
Tax Revenue	54,777.5	65.4	3,052	161.6	15.7	136.3
Property Taxes	16,684.4	19.9	929	161.9	4.8	136.5
Sales Taxes	10,551.0	12.6	588	129.6	3.0	109.3
Income Taxes	20,238.4	24.2	1,127	226.2	5.8	190.8
Other Taxes	7,303.7	8.7	407	112.5	2.1	94.9
Charges and Miscellaneous	15,526.0	18.5	865	112.2	4.5	94.6
State						
General	48,460.8	100.0	2,700	139.5	13.9	117.6
Intergovernmental from Federal	11,753.9	24.3	655	150.2	3.4	126.7
Intergovernmental from Local	4,026.8	8.3	224	739.6	1.2	623.7
Own-Source	32,680.1	67.4	1,821	123.2	9.4	103.9
Tax Revenue	26,576.2	54.8	1,481	129.3	7.6	109.1
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	5,749.6	11.9	320	85.1	1.7	71.8
Income Taxes	15,853.3	32.7	883	194.6	4.6	164.1
Other Taxes	4,973.2	10.3	277	94.7	1.4	79.8
Charges and Miscellaneous	6,104.0	12.6	340	102.3	1.8	86.2
Local						
General	58,451.1	100.0	3,256	172.5	16.8	145.5
Intergovernmental from Federal	1,642.9	2.8	92	129.2	0.5	108.9
Intergovernmental from State	19,184.9	32.8	1,069	168.3	5.5	141.9
Own-Source	37,623.3	64.4	2,096	177.4	10.8	149.6
Tax Revenue	28,201.3	48.2	1,571	211.4	8.1	178.3
Property Taxes	16,684.4	28.5	929	168.3	4.8	141.9
Sales Taxes	4,801.4	8.2	267	346.1	1.4	291.9
Income Taxes	4,385.1	7.5	244	548.9	1.3	462.9
Other Taxes	2,330.4	4.0	130	188.0	0.7	158.6
Charges and Miscellaneous	9,422.0	16.1	525	119.7	2.7	101.0
EXPENDITURES						
State and Local						
General	\$83,056.2	100.0%	\$4,627	150.7	23.9%	127.1
Total Intergovernmental	355.9	0.4	20	167.9	0.1	141.6
Direct	82,700.4	99.6	4,607	150.6	23.8	127.0
Elementary/Secondary Education	18,493.8	22.3	1,030	138.1	5.3	116.5
Higher Education	4,143.7	5.0	231	84.8	1.2	71.5
Public Welfare	14,269.3	17.2	795	207.9	4.1	175.3
Health and Hospitals	8,515.2	10.3	474	173.8	2.4	146.6
Highways	4,451.3	5.4	248	106.0	1.3	89.4
Police	3,128.2	3.8	174	155.8	0.9	131.4
Other	29,698.9	35.8	1,655	159.1	8.5	134.2
State						
General	45,846.3	100.0	2,554	135.1	13.2	113.9
Total Intergovernmental	17,827.7	38.9	993	149.1	5.1	125.7
Direct	28,018.6	61.1	1,561	127.5	8.1	107.5
Elementary/Secondary Education	0.1	<	†	0.1	<	0.1
Higher Education	3,124.0	6.8	174	77.2	0.9	65.1
Public Welfare	7,953.5	17.3	443	150.4	2.3	126.8
Health and Hospitals	4,214.1	9.2	235	180.1	1.2	151.9
Highways	1,826.4	4.0	102	71.5	0.5	60.3
Police	260.1	0.6	14	86.9	0.1	73.3
Other	10,640.3	23.2	593	145.0	3.1	122.3
Local						
General	57,730.0	100.0	3,216	173.4	16.6	146.2
Total Intergovernmental	3,048.3	5.3	170	860.1	0.9	725.3
Direct	54,681.8	94.7	3,046	166.0	15.7	140.0
Elementary/Secondary Education	18,493.6	32.0	1,030	139.2	5.3	117.4
Higher Education	1,019.7	1.8	57	122.0	0.3	102.9
Public Welfare	6,315.8	10.9	352	400.9	1.8	338.1
Health and Hospitals	4,301.1	7.5	240	168.0	1.2	141.7
Highways	2,624.9	4.5	146	159.4	0.8	134.4
Police	2,868.1	5.0	160	167.8	0.8	141.5
Other	19,058.6	33.0	1,062	168.3	5.5	141.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Carolina

	Total	Percentage of U.S.	Rank
Population	6,571,000	2.6	10
Personal Income (billions)	\$92.9	2.3	
Personal Income Per Capita	\$14,136	86.5	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	\$16,958.1	100.0%	\$2,581	81.5	18.3%	94.3
Intergovernmental from Federal	2,842.1	16.8	433	85.3	3.1	98.7
Own-Source	14,116.0	83.2	2,148	80.8	15.2	93.4
Tax Revenue	10,330.7	60.9	1,572	83.3	11.1	96.3
Property Taxes	2,112.6	12.5	321	56.0	2.3	64.8
Sales Taxes	2,524.9	14.9	384	84.7	2.7	98.0
Income Taxes	3,820.0	22.5	581	116.6	4.1	134.9
Other Taxes	1,873.2	11.0	285	78.8	2.0	91.1
Charges and Miscellaneous	3,785.3	22.3	576	74.7	4.1	86.4
State						
General	11,556.4	100.0	1,759	90.9	12.4	105.1
Intergovernmental from Federal	2,499.8	21.6	380	87.3	2.7	100.9
Intergovernmental from Local	211.3	1.8	32	106.0	0.2	122.6
Own-Source	8,845.3	76.5	1,346	91.1	9.5	105.4
Tax Revenue	7,369.4	63.8	1,122	98.0	7.9	113.3
Property Taxes	86.9	0.8	13	60.6	0.1	70.1
Sales Taxes	1,701.8	14.7	259	68.8	1.8	79.6
Income Taxes	3,820.0	33.1	581	128.1	4.1	148.1
Other Taxes	1,760.6	15.2	268	91.5	1.9	105.9
Charges and Miscellaneous	1,476.0	12.8	225	67.6	1.6	78.1
Local						
General	10,000.7	100.0	1,522	80.6	10.8	93.3
Intergovernmental from Federal	342.3	3.4	52	73.5	0.4	85.0
Intergovernmental from State	4,387.8	43.9	668	105.1	4.7	121.6
Own-Source	5,270.6	52.7	802	67.9	5.7	78.5
Tax Revenue	2,961.3	29.6	451	60.6	3.2	70.1
Property Taxes	2,025.7	20.3	308	55.8	2.2	64.5
Sales Taxes	823.1	8.2	125	162.1	0.9	187.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	112.6	1.1	17	24.8	0.1	28.7
Charges and Miscellaneous	2,309.3	23.1	351	80.2	2.5	92.7
EXPENDITURES						
State and Local						
General	\$16,532.6	100.0%	\$2,516	81.9	17.8%	94.8
Total Intergovernmental	-	-	-	-	-	-
Direct	16,532.6	100.0	2,516	82.2	17.8	95.1
Elementary/Secondary Education	4,410.3	26.7	671	90.0	4.7	104.1
Higher Education	2,217.9	13.4	338	124.0	2.4	143.4
Public Welfare	1,670.8	10.1	254	66.5	1.8	76.9
Health and Hospitals	1,855.9	11.2	282	103.5	2.0	119.7
Highways	1,291.5	7.8	197	84.0	1.4	97.1
Police	585.3	3.5	89	79.6	0.6	92.1
Other	4,501.0	27.2	685	65.9	4.8	76.2
State						
General	11,541.8	100.0	1,756	92.9	12.4	107.5
Total Intergovernmental	4,726.1	40.9	719	107.9	5.1	124.8
Direct	6,815.7	59.1	1,037	84.7	7.3	98.0
Elementary/Secondary Education	64.3	0.6	10	171.4	0.1	198.2
Higher Education	1,715.9	14.9	261	115.8	1.8	133.9
Public Welfare	1,351.5	11.7	206	69.8	1.5	80.7
Health and Hospitals	701.9	6.1	107	81.9	0.8	94.8
Highways	1,047.0	9.1	159	112.0	1.1	129.5
Police	113.9	1.0	17	104.0	0.1	120.3
Other	1,821.2	15.8	277	67.8	2.0	78.4
Local						
General	9,864.2	100.0	1,501	80.9	10.6	93.6
Total Intergovernmental	147.3	1.5	22	113.5	0.2	131.3
Direct	9,716.9	98.5	1,479	80.6	10.5	93.2
Elementary/Secondary Education	4,346.1	44.1	661	89.4	4.7	103.3
Higher Education	502.0	5.1	76	164.0	0.5	189.7
Public Welfare	319.2	3.2	49	55.4	0.3	64.0
Health and Hospitals	1,154.0	11.7	176	123.2	1.2	142.4
Highways	244.5	2.5	37	40.6	0.3	46.9
Police	471.4	4.8	72	75.4	0.5	87.1
Other	2,679.8	27.2	408	64.6	2.9	74.8

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Dakota

	Total	Percentage of U.S.	Rank
Population	660,000	0.3	47
Personal Income (billions)	\$8.3	0.2	
Personal Income Per Capita	\$12,620	77.2	44

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,140.7	100.0%	\$3,243	102.5	25.7%	132.7
Intergovernmental from Federal	488.2	22.8	740	146.0	5.9	189.1
Own-Source	1,652.5	77.2	2,504	94.2	19.8	122.0
Tax Revenue	972.8	45.4	1,474	78.1	11.7	101.1
Property Taxes	290.9	13.6	441	76.8	3.5	99.5
Sales Taxes	230.9	10.8	350	77.1	2.8	99.9
Income Taxes	148.0	6.9	224	45.0	1.8	58.3
Other Taxes	303.0	14.2	459	126.9	3.6	164.4
Charges and Miscellaneous	679.6	31.7	1,030	133.6	8.2	173.0
State						
General	1,574.3	100.0	2,385	123.2	18.9	159.6
Intergovernmental from Federal	438.1	27.8	664	152.3	5.3	197.2
Intergovernmental from Local	20.2	1.3	31	101.0	0.2	130.9
Own-Source	1,115.9	70.9	1,691	114.5	13.4	148.3
Tax Revenue	664.8	42.2	1,007	88.0	8.0	114.0
Property Taxes	1.1	0.1	2	7.9	<	10.2
Sales Taxes	221.5	14.1	336	89.2	2.7	115.5
Income Taxes	148.0	9.4	224	49.4	1.8	64.0
Other Taxes	294.2	18.7	446	152.3	3.5	197.3
Charges and Miscellaneous	451.1	28.7	684	205.6	5.4	266.3
Local						
General	945.5	100.0	1,433	75.9	11.4	98.3
Intergovernmental from Federal	50.1	5.3	76	107.1	0.6	138.8
Intergovernmental from State	358.9	38.0	544	85.6	4.3	110.9
Own-Source	536.5	56.7	813	68.8	6.4	89.1
Tax Revenue	308.0	32.6	467	62.8	3.7	81.3
Property Taxes	289.8	30.6	439	79.5	3.5	103.0
Sales Taxes	9.4	1.0	14	18.5	0.1	24.0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	8.8	0.9	13	19.3	0.1	25.0
Charges and Miscellaneous	228.5	24.2	346	79.0	2.7	102.3
EXPENDITURES						
State and Local						
General	\$2,128.2	100.0%	\$3,225	105.0	25.6%	136.0
Total Intergovernmental	-	-	-	-	-	-
Direct	2,128.2	100.0	3,225	105.4	25.6	136.5
Elementary/Secondary Education	473.8	22.3	718	96.2	5.7	124.7
Higher Education	276.6	13.0	419	154.0	3.3	199.5
Public Welfare	273.3	12.8	414	108.3	3.3	140.3
Health and Hospitals	80.2	3.8	122	44.5	1.0	57.7
Highways	249.7	11.7	378	161.7	3.0	209.4
Police	39.5	1.9	60	53.5	0.5	69.3
Other	735.0	34.5	1,114	107.1	8.8	138.7
State						
General	1,592.1	100.0	2,412	127.6	19.1	165.3
Total Intergovernmental	370.4	23.3	561	84.2	4.4	109.1
Direct	1,221.6	76.7	1,851	151.2	14.7	195.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	276.6	17.4	419	185.8	3.3	240.7
Public Welfare	246.8	15.5	374	126.9	3.0	164.4
Health and Hospitals	73.6	4.6	111	85.5	0.9	110.8
Highways	151.9	9.5	230	161.8	1.8	209.6
Police	6.6	0.4	10	59.7	0.1	77.3
Other	466.1	29.3	706	172.7	5.6	223.8
Local						
General	917.5	100.0	1,390	74.9	11.0	97.1
Total Intergovernmental	10.9	1.2	17	83.8	0.1	108.5
Direct	906.5	98.8	1,374	74.9	10.9	97.0
Elementary/Secondary Education	473.8	51.6	718	97.0	5.7	125.6
Higher Education	-	-	-	-	-	-
Public Welfare	26.6	2.9	40	45.9	0.3	59.4
Health and Hospitals	6.7	0.7	10	7.1	0.1	9.2
Highways	97.8	10.7	148	161.4	1.2	209.1
Police	32.9	3.6	50	52.4	0.4	67.9
Other	268.8	29.3	407	64.6	3.2	83.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Ohio

	Total	Percentage of U.S.	Rank
Population	10,907,000	4.4	7
Personal Income (billions)	\$168.3	4.1	
Personal Income Per Capita	\$15,434	94.4	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	\$30,390.1	100.0%	\$2,786	88.0	18.1%	93.2
Intergovernmental from Federal	4,964.9	16.3	455	89.8	2.9	95.1
Own-Source	25,425.2	83.7	2,331	87.7	15.1	92.9
Tax Revenue	18,465.4	60.8	1,693	89.7	11.0	95.0
Property Taxes	5,193.3	17.1	476	82.9	3.1	87.8
Sales Taxes	3,928.6	12.9	360	79.4	2.3	84.1
Income Taxes	6,235.1	20.5	572	114.7	3.7	121.5
Other Taxes	3,108.4	10.2	285	78.8	1.8	83.4
Charges and Miscellaneous	6,959.8	22.9	638	82.8	4.1	87.7
State						
General	18,662.0	100.0	1,711	88.4	11.1	93.6
Intergovernmental from Federal	4,219.5	22.6	387	88.7	2.5	94.0
Intergovernmental from Local	195.6	1.0	18	59.1	0.1	62.6
Own-Source	14,246.9	76.3	1,306	88.4	8.5	93.7
Tax Revenue	10,814.4	57.9	992	86.6	6.4	91.7
Property Taxes	13.2	0.1	1	5.6	<	5.9
Sales Taxes	3,424.9	18.4	314	83.4	2.0	88.4
Income Taxes	4,540.0	24.3	416	91.7	2.7	97.1
Other Taxes	2,836.3	15.2	260	88.8	1.7	94.1
Charges and Miscellaneous	3,432.4	18.4	315	94.6	2.0	100.2
Local						
General	17,972.7	100.0	1,648	87.3	10.7	92.5
Intergovernmental from Federal	745.4	4.1	68	96.5	0.4	102.2
Intergovernmental from State	6,048.9	33.7	555	87.3	3.6	92.5
Own-Source	11,178.3	62.2	1,025	86.7	6.6	91.9
Tax Revenue	7,650.9	42.6	701	94.4	4.5	100.0
Property Taxes	5,180.1	28.8	475	86.0	3.1	91.1
Sales Taxes	503.7	2.8	46	59.8	0.3	63.3
Income Taxes	1,695.1	9.4	155	349.2	1.0	369.9
Other Taxes	272.1	1.5	25	36.1	0.2	38.3
Charges and Miscellaneous	3,527.4	19.6	323	73.8	2.1	78.1
EXPENDITURES						
State and Local						
General	\$29,472.2	100.0%	\$2,702	88.0	17.5%	93.2
Total Intergovernmental	-	-	-	-	-	-
Direct	29,472.2	100.0	2,702	88.3	17.5	93.6
Elementary/Secondary Education	7,828.6	26.6	718	96.2	4.7	101.9
Higher Education	2,786.2	9.5	255	93.9	1.7	99.4
Public Welfare	4,725.1	16.0	433	113.3	2.8	120.0
Health and Hospitals	2,497.5	8.5	229	83.9	1.5	88.9
Highways	2,028.7	6.9	186	79.5	1.2	84.2
Police	1,048.7	3.6	96	85.9	0.6	91.0
Other	8,557.4	29.0	785	75.5	5.1	79.9
State						
General	18,423.1	100.0	1,689	89.4	10.9	94.6
Total Intergovernmental	6,772.7	36.8	621	93.2	4.0	98.7
Direct	11,650.4	63.2	1,068	87.3	6.9	92.4
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,595.5	14.1	238	105.5	1.5	111.8
Public Welfare	3,585.0	19.5	329	111.6	2.1	118.2
Health and Hospitals	1,153.3	6.3	106	81.1	0.7	85.9
Highways	1,106.0	6.0	101	71.3	0.7	75.5
Police	106.7	0.6	10	58.7	0.1	62.1
Other	3,104.0	16.8	285	69.6	1.8	73.7
Local						
General	17,887.0	100.0	1,640	88.4	10.6	93.7
Total Intergovernmental	65.2	0.4	6	30.3	<	32.1
Direct	17,821.8	99.6	1,634	89.0	10.6	94.3
Elementary/Secondary Education	7,828.6	43.8	718	97.0	4.7	102.7
Higher Education	190.8	1.1	17	37.6	0.1	39.8
Public Welfare	1,140.1	6.4	105	119.1	0.7	126.2
Health and Hospitals	1,344.2	7.5	123	86.4	0.8	91.5
Highways	922.7	5.2	85	92.2	0.5	97.7
Police	942.0	5.3	86	90.7	0.6	96.1
Other	5,453.5	30.5	500	79.2	3.2	83.9

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,224,000	1.3	28
Personal Income (billions)	\$43.0	1.1	
Personal Income Per Capita	\$13,347	81.6	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	\$8,618.7	100.0%	\$2,673	84.4	20.0%	103.4	
Intergovernmental from Federal	1,602.4	18.6	497	98.1	3.7	120.1	
Own-Source	7,016.3	81.4	2,176	81.9	16.3	100.3	
Tax Revenue	4,751.6	55.1	1,474	78.1	11.0	95.6	
Property Taxes	862.3	10.0	267	46.6	2.0	57.1	
Sales Taxes	1,273.8	14.8	395	87.1	3.0	106.7	
Income Taxes	1,045.5	12.1	324	65.1	2.4	79.7	
Other Taxes	1,570.0	18.2	487	134.6	3.6	164.9	
Charges and Miscellaneous	2,264.7	26.3	702	91.1	5.3	111.6	
State							
General	5,846.9	100.0	1,814	93.7	13.6	114.8	
Intergovernmental from Federal	1,439.1	24.6	446	102.4	3.3	125.4	
Intergovernmental from Local	30.6	0.5	9	31.3	0.1	38.3	
Own-Source	4,377.3	74.9	1,358	91.9	10.2	112.6	
Tax Revenue	3,312.4	56.7	1,027	89.8	7.7	109.9	
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.	
Sales Taxes	777.8	13.3	241	64.1	1.8	78.5	
Income Taxes	1,045.5	17.9	324	71.4	2.4	87.5	
Other Taxes	1,489.1	25.5	462	157.8	3.5	193.3	
Charges and Miscellaneous	1,065.0	18.2	330	99.3	2.5	121.7	
Local							
General	4,196.8	100.0	1,302	69.0	9.8	84.5	
Intergovernmental from Federal	163.4	3.9	51	71.5	0.4	87.6	
Intergovernmental from State	1,394.5	33.2	433	68.1	3.2	83.4	
Own-Source	2,639.0	62.9	819	69.3	6.1	84.9	
Tax Revenue	1,439.2	34.3	446	60.1	3.3	73.6	
Property Taxes	862.3	20.5	267	48.4	2.0	59.3	
Sales Taxes	496.0	11.8	154	199.1	1.2	243.8	
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.	
Other Taxes	81.0	1.9	25	36.4	0.2	44.5	
Charges and Miscellaneous	1,199.8	28.6	372	84.9	2.8	104.0	
EXPENDITURES							
State and Local							
General	\$8,009.1	100.0%	\$2,484	80.9	18.6%	99.1	
Total Intergovernmental	0.9	<	†	2.4	<	2.9	
Direct	8,008.2	100.0*	2,484	81.2	18.6	99.5	
Elementary/Secondary Education	2,042.4	25.5	633	84.9	4.7	104.0	
Higher Education	912.3	11.4	283	104.0	2.1	127.4	
Public Welfare	1,048.7	13.1	325	85.1	2.4	104.2	
Health and Hospitals	804.6	10.0	250	91.4	1.9	112.0	
Highways	763.2	9.5	237	101.2	1.8	123.9	
Police	233.2	2.9	72	64.7	0.5	79.2	
Other	2,203.7	27.5	684	65.7	5.1	80.5	
State							
General	5,342.0	100.0	1,657	87.7	12.4	107.4	
Total Intergovernmental	1,571.2	29.4	487	73.1	3.7	89.6	
Direct	3,770.9	70.6	1,170	95.6	8.8	117.0	
Elementary/Secondary Education	32.6	0.6	10	177.1	0.1	216.9	
Higher Education	912.3	17.1	283	125.5	2.1	153.7	
Public Welfare	1,037.3	19.4	322	109.2	2.4	133.8	
Health and Hospitals	391.2	7.3	121	93.1	0.9	114.0	
Highways	483.0	9.0	150	105.3	1.1	129.0	
Police	43.4	0.8	13	80.8	0.1	98.9	
Other	871.0	16.3	270	66.1	2.0	80.9	
Local							
General	4,239.9	100.0	1,315	70.9	9.9	86.8	
Total Intergovernmental	2.6	0.1	†	4.1	<	5.1	
Direct	4,237.3	99.9	1,314	71.6	9.8	87.7	
Elementary/Secondary Education	2,009.8	47.4	623	84.2	4.7	103.1	
Higher Education	-	-	-	-	-	-	
Public Welfare	11.4	0.3	4	4.0	<	4.9	
Health and Hospitals	413.4	9.8	128	89.9	1.0	110.1	
Highways	280.1	6.6	87	94.7	0.7	116.0	
Police	189.8	4.5	59	61.8	0.4	75.7	
Other	1,332.7	31.4	413	65.5	3.1	80.2	

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oregon

	Total	Percentage of U.S.	Rank
Population	2,820,000	1.1	30
Personal Income (billions)	\$41.2	1.0	
Personal Income Per Capita	\$14,601	89.3	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	\$9,464.1	100.0%	\$3,356	106.0	23.0%	118.7
Intergovernmental from Federal	1,858.5	19.6	659	130.0	4.5	145.6
Own-Source	7,605.6	80.4	2,697	101.4	18.5	113.6
Tax Revenue	5,093.5	53.8	1,806	95.7	12.4	107.1
Property Taxes	2,240.7	23.7	795	138.4	5.4	155.0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,883.1	19.9	668	134.0	4.6	150.0
Other Taxes	969.6	10.2	344	95.1	2.4	106.4
Charges and Miscellaneous	2,512.1	26.5	891	115.6	6.1	129.4
State						
General	5,442.6	100.0	1,930	99.7	13.2	111.6
Intergovernmental from Federal	1,483.2	27.3	526	120.6	3.6	135.1
Intergovernmental from Local	38.6	0.7	14	45.1	0.1	50.5
Own-Source	3,920.8	72.0	1,390	94.1	9.5	105.4
Tax Revenue	2,586.3	47.5	917	80.1	6.3	89.7
Property Taxes	0.2	<	†	0.3	<	0.3
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,883.1	34.6	668	147.1	4.6	164.7
Other Taxes	702.9	12.9	249	85.2	1.7	95.4
Charges and Miscellaneous	1,334.5	24.5	473	142.3	3.2	159.3
Local						
General	5,343.0	100.0	1,895	100.4	13.0	112.4
Intergovernmental from Federal	375.4	7.0	133	187.9	0.9	210.4
Intergovernmental from State	1,282.8	24.0	455	71.6	3.1	80.2
Own-Source	3,684.7	69.0	1,307	110.6	8.9	123.8
Tax Revenue	2,507.2	46.9	889	119.6	6.1	134.0
Property Taxes	2,240.6	41.9	795	143.9	5.4	161.1
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	266.7	5.0	95	137.0	0.6	153.3
Charges and Miscellaneous	1,177.5	22.0	418	95.2	2.9	106.6
EXPENDITURES						
State and Local						
General	\$8,886.3	100.0%	\$3,151	102.6	21.6%	114.9
Total Intergovernmental	-	-	-	-	-	-
Direct	8,886.3	100.0	3,151	103.0	21.6	115.3
Elementary/Secondary Education	2,392.7	26.9	848	113.7	5.8	127.4
Higher Education	934.4	10.5	331	121.8	2.3	136.3
Public Welfare	750.3	8.4	266	69.6	1.8	77.9
Health and Hospitals	600.8	6.8	213	78.1	1.5	87.4
Highways	650.9	7.3	231	98.6	1.6	110.4
Police	295.2	3.3	105	93.6	0.7	104.8
Other	3,262.0	36.7	1,157	111.2	7.9	124.6
State						
General	4,972.0	100.0	1,763	93.3	12.1	104.4
Total Intergovernmental	1,337.0	26.9	474	71.1	3.2	79.7
Direct	3,635.0	73.1	1,289	105.3	8.8	117.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	645.6	13.0	229	101.5	1.6	113.6
Public Welfare	721.4	14.5	256	86.8	1.8	97.2
Health and Hospitals	346.1	7.0	123	94.2	0.8	105.4
Highways	361.9	7.3	128	90.2	0.9	101.0
Police	57.1	1.1	20	121.5	0.1	136.1
Other	1,502.9	30.2	533	130.3	3.7	145.9
Local						
General	5,257.0	100.0	1,864	100.5	12.8	112.5
Total Intergovernmental	5.7	0.1	2	10.2	<	11.5
Direct	5,251.3	99.9	1,862	101.5	12.8	113.6
Elementary/Secondary Education	2,392.7	45.5	848	114.6	5.8	128.3
Higher Education	288.8	5.5	102	219.9	0.7	246.2
Public Welfare	28.9	0.5	10	11.7	0.1	13.1
Health and Hospitals	254.7	4.8	90	63.3	0.6	70.9
Highways	289.0	5.5	102	111.7	0.7	125.1
Police	238.1	4.5	84	88.7	0.6	99.3
Other	1,759.1	33.5	624	98.9	4.3	110.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	12,040,000	4.9	5
Personal Income (billions)	\$194.7	4.8	
Personal Income Per Capita	\$16,169	98.9	19

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$34,075.4	100.0%	\$2,830	89.4	17.5%	90.4
Intergovernmental from Federal	5,875.3	17.2	488	96.3	3.0	97.3
Own-Source	28,200.1	82.8	2,342	88.1	14.5	89.1
Tax Revenue	20,877.2	61.3	1,734	91.8	10.7	92.9
Property Taxes	5,628.3	16.5	467	81.4	2.9	82.3
Sales Taxes	4,085.9	12.0	339	74.8	2.1	75.6
Income Taxes	6,020.4	17.7	500	100.3	3.1	101.4
Other Taxes	5,142.8	15.1	427	118.1	2.6	119.4
Charges and Miscellaneous	7,322.9	21.5	608	78.9	3.8	79.8
State						
General	20,891.3	100.0	1,735	89.6	10.7	90.6
Intergovernmental from Federal	4,981.5	23.8	414	94.9	2.6	95.9
Intergovernmental from Local	60.4	0.3	5	16.5	<	16.7
Own-Source	15,849.3	75.9	1,316	89.1	8.1	90.1
Tax Revenue	12,628.7	60.4	1,049	91.6	6.5	92.6
Property Taxes	147.0	0.7	12	56.0	0.1	56.6
Sales Taxes	4,085.9	19.6	339	90.2	2.1	91.2
Income Taxes	4,227.8	20.2	351	77.4	2.2	78.2
Other Taxes	4,168.1	20.0	346	118.3	2.1	119.6
Charges and Miscellaneous	3,220.6	15.4	267	80.4	1.7	81.3
Local						
General	19,764.3	100.0	1,642	87.0	10.2	87.9
Intergovernmental from Federal	893.7	4.5	74	104.8	0.5	105.9
Intergovernmental from State	6,519.8	33.0	542	85.3	3.3	86.2
Own-Source	12,350.8	62.5	1,026	86.8	6.3	87.8
Tax Revenue	8,248.5	41.7	685	92.2	4.2	93.2
Property Taxes	5,481.2	27.7	455	82.4	2.8	83.3
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,792.6	9.1	149	334.5	0.9	338.2
Other Taxes	974.7	4.9	81	117.3	0.5	118.5
Charges and Miscellaneous	4,102.3	20.8	341	77.7	2.1	78.6
EXPENDITURES						
State and Local						
General	\$32,967.2	100.0%	\$2,738	89.2	16.9%	90.1
Total Intergovernmental	76.0	0.2	6	53.5	<	54.1
Direct	32,891.2	99.8	2,732	89.3	16.9	90.3
Elementary/Secondary Education	9,251.6	28.1	768	103.0	4.8	104.1
Higher Education	1,829.3	5.5	152	55.8	0.9	56.5
Public Welfare	4,849.6	14.7	403	105.3	2.5	106.5
Health and Hospitals	1,836.6	5.6	153	55.9	0.9	56.5
Highways	2,725.6	8.3	226	96.7	1.4	97.8
Police	977.4	3.0	81	72.6	0.5	73.4
Other	11,421.1	34.6	949	91.2	5.9	92.2
State						
General	20,027.3	100.0	1,663	88.0	10.3	89.0
Total Intergovernmental	6,466.6	32.3	537	80.6	3.3	81.5
Direct	13,560.7	67.7	1,126	92.0	7.0	93.0
Elementary/Secondary Education	20.4	0.1	2	29.7	<	30.0
Higher Education	1,540.6	7.7	128	56.7	0.8	57.4
Public Welfare	4,065.6	20.3	338	114.6	2.1	115.9
Health and Hospitals	1,131.2	5.6	94	72.1	0.6	72.9
Highways	2,038.4	10.2	169	119.0	1.0	120.3
Police	235.7	1.2	20	117.4	0.1	118.7
Other	4,528.8	22.6	376	92.0	2.3	93.0
Local						
General	19,471.0	100.0	1,617	87.2	10.0	88.2
Total Intergovernmental	140.5	0.7	12	59.1	0.1	59.8
Direct	19,330.5	99.3	1,606	87.5	9.9	88.5
Elementary/Secondary Education	9,231.2	47.4	767	103.6	4.7	104.7
Higher Education	288.7	1.5	24	51.5	0.1	52.1
Public Welfare	784.0	4.0	65	74.2	0.4	75.0
Health and Hospitals	705.4	3.6	59	41.1	0.4	41.5
Highways	687.2	3.5	57	62.2	0.4	62.9
Police	741.8	3.8	62	64.7	0.4	65.4
Other	6,892.3	35.4	572	90.7	3.5	91.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Rhode Island

	Total	Percentage of U.S.	Rank
Population	998,000	0.4	43
Personal Income (billions)	\$16.9	0.4	
Personal Income Per Capita	\$16,910	103.4	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	\$3,224.6	100.0%	\$3,231	102.1	19.1%	98.7
Intergovernmental from Federal	659.0	20.4	660	130.3	3.9	125.9
Own-Source	2,565.6	79.6	2,571	96.7	15.2	93.5
Tax Revenue	1,897.1	58.8	1,901	100.7	11.2	97.3
Property Taxes	735.1	22.8	737	128.3	4.4	124.0
Sales Taxes	394.4	12.2	395	87.1	2.3	84.2
Income Taxes	499.1	15.5	500	100.3	3.0	97.0
Other Taxes	268.5	8.3	269	74.4	1.6	71.9
Charges and Miscellaneous	668.5	20.7	670	86.9	4.0	84.0
State						
General	2,372.4	100.0	2,377	122.8	14.1	118.7
Intergovernmental from Federal	611.4	25.8	613	140.5	3.6	135.8
Intergovernmental from Local	53.9	2.3	54	178.0	0.3	172.1
Own-Source	1,707.1	72.0	1,711	115.8	10.1	111.9
Tax Revenue	1,159.1	48.9	1,161	101.5	6.9	98.1
Property Taxes	8.6	0.4	9	39.4	0.1	38.1
Sales Taxes	394.4	16.6	395	105.0	2.3	101.5
Income Taxes	499.1	21.0	500	110.2	3.0	106.5
Other Taxes	257.0	10.8	258	88.0	1.5	85.1
Charges and Miscellaneous	548.0	23.1	549	165.1	3.2	159.6
Local						
General	1,279.7	100.0	1,282	67.9	7.6	65.7
Intergovernmental from Federal	47.5	3.7	48	67.2	0.3	65.0
Intergovernmental from State	373.7	29.2	374	59.0	2.2	57.0
Own-Source	858.5	67.1	860	72.8	5.1	70.4
Tax Revenue	738.0	57.7	739	99.5	4.4	96.2
Property Taxes	726.5	56.8	728	131.8	4.3	127.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	11.5	0.9	12	16.7	0.1	16.1
Charges and Miscellaneous	120.5	9.4	121	27.5	0.7	26.6
EXPENDITURES						
State and Local						
General	\$3,305.4	100.0%	\$3,312	107.9	19.6%	104.3
Total Intergovernmental	10.8	0.3	11	91.7	0.1	88.7
Direct	3,294.6	99.7	3,301	107.9	19.5	104.3
Elementary/Secondary Education	688.9	20.8	690	92.5	4.1	89.5
Higher Education	252.2	7.6	253	92.9	1.5	89.8
Public Welfare	514.3	15.6	515	134.8	3.0	130.3
Health and Hospitals	238.2	7.2	239	87.4	1.4	84.5
Highways	238.8	7.2	239	102.3	1.4	98.9
Police	107.2	3.2	107	96.0	0.6	92.8
Other	1,254.9	38.0	1,257	120.9	7.4	116.9
State						
General	2,434.2	100.0	2,439	129.0	14.4	124.7
Total Intergovernmental	425.7	17.5	427	64.0	2.5	61.9
Direct	2,008.6	82.5	2,013	164.4	11.9	159.0
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	252.2	10.4	253	112.0	1.5	108.3
Public Welfare	492.0	20.2	493	167.3	2.9	161.8
Health and Hospitals	236.7	9.7	237	181.9	1.4	175.9
Highways	178.6	7.3	179	125.8	1.1	121.6
Police	15.5	0.6	16	93.3	0.1	90.2
Other	833.6	34.2	835	204.3	4.9	197.5
Local						
General	1,286.4	100.0	1,289	69.5	7.6	67.2
Total Intergovernmental	0.4	<	†	1.9	<	1.8
Direct	1,286.0	100.0*	1,289	70.2	7.6	67.9
Elementary/Secondary Education	688.9	53.6	690	93.3	4.1	90.2
Higher Education	-	-	-	-	-	-
Public Welfare	22.3	1.7	22	25.5	0.1	24.7
Health and Hospitals	1.5	0.1	2	1.1	<	1.0
Highways	60.2	4.7	60	65.8	0.4	63.6
Police	91.7	7.1	92	96.5	0.5	93.3
Other	421.3	32.7	422	66.9	2.5	64.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Carolina

	Total	Percentage	Rank
Population	3,512,000	1.4	25
Personal Income (billions)	\$44.9	1.1	
Personal Income Per Capita	\$12,792	78.2	42

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,075.3	100.0%	\$2,584	81.6	20.2%	104.3
Intergovernmental from Federal	1,644.0	18.1	468	92.4	3.7	118.0
Own-Source	7,431.4	81.9	2,116	79.6	16.5	101.7
Tax Revenue	5,061.4	55.8	1,441	76.3	11.3	97.6
Property Taxes	1,239.6	13.7	353	61.5	2.8	78.6
Sales Taxes	1,349.3	14.9	384	84.7	3.0	108.3
Income Taxes	1,468.4	16.2	418	83.9	3.3	107.2
Other Taxes	1,004.1	11.1	286	79.0	2.2	101.0
Charges and Miscellaneous	2,370.0	26.1	675	87.5	5.3	111.9
State						
General	6,321.4	100.0	1,800	93.0	14.1	118.8
Intergovernmental from Federal	1,469.6	23.2	418	96.0	3.3	122.7
Intergovernmental from Local	72.0	1.1	20	67.6	0.2	86.3
Own-Source	4,779.8	75.6	1,361	92.1	10.6	117.7
Tax Revenue	3,716.4	58.8	1,058	92.4	8.3	118.1
Property Taxes	8.0	0.1	2	10.4	<	13.3
Sales Taxes	1,349.3	21.3	384	102.1	3.0	130.5
Income Taxes	1,468.4	23.2	418	92.1	3.3	117.7
Other Taxes	890.7	14.1	254	86.7	2.0	110.7
Charges and Miscellaneous	1,063.4	16.8	303	91.1	2.4	116.4
Local						
General	4,408.5	100.0	1,255	66.5	9.8	85.0
Intergovernmental from Federal	174.4	4.0	50	70.1	0.4	89.5
Intergovernmental from State	1,582.5	35.9	451	71.0	3.5	90.7
Own-Source	2,651.6	60.1	755	63.9	5.9	81.7
Tax Revenue	1,345.0	30.5	383	51.5	3.0	65.9
Property Taxes	1,231.6	27.9	351	63.5	2.7	81.1
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	113.4	2.6	32	46.8	0.3	59.8
Charges and Miscellaneous	1,306.6	29.6	372	84.9	2.9	108.5
EXPENDITURES						
State and Local						
General	\$8,646.3	100.0%	\$2,462	80.2	19.2%	102.5
Total Intergovernmental	-	-	-	-	-	-
Direct	8,646.3	100.0	2,462	80.5	19.2	102.9
Elementary/Secondary Education	2,276.0	26.3	648	86.9	5.1	111.0
Higher Education	912.8	10.6	260	95.5	2.0	122.1
Public Welfare	742.2	8.6	211	55.3	1.7	70.6
Health and Hospitals	1,311.2	15.2	373	136.8	2.9	174.8
Highways	580.5	6.7	165	70.6	1.3	90.3
Police	264.1	3.1	75	67.2	0.6	85.9
Other	2,559.5	29.6	729	70.1	5.7	89.6
State						
General	5,932.6	100.0	1,689	89.4	13.2	114.2
Total Intergovernmental	1,693.3	28.5	482	72.4	3.8	92.5
Direct	4,239.4	71.5	1,207	98.6	9.4	126.0
Elementary/Secondary Education	32.4	0.5	9	161.6	0.1	206.5
Higher Education	912.8	15.4	260	115.2	2.0	147.3
Public Welfare	714.0	12.0	203	69.0	1.6	88.2
Health and Hospitals	701.2	11.8	200	153.2	1.6	195.7
Highways	486.2	8.2	138	97.3	1.1	124.4
Police	77.8	1.3	22	133.0	0.2	169.9
Other	1,314.9	22.2	374	91.6	2.9	117.0
Local						
General	4,419.6	100.0	1,258	67.8	9.8	86.7
Total Intergovernmental	12.6	0.3	4	18.2	<	23.2
Direct	4,407.0	99.7	1,255	68.4	9.8	87.4
Elementary/Secondary Education	2,243.6	50.8	639	86.3	5.0	110.3
Higher Education	-	-	-	-	-	-
Public Welfare	28.2	0.6	8	9.2	0.1	11.7
Health and Hospitals	609.9	13.8	174	121.8	1.4	155.7
Highways	94.3	2.1	27	29.3	0.2	37.4
Police	186.3	4.2	53	55.7	0.4	71.2
Other	1,244.6	28.2	354	56.2	2.8	71.8

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Dakota

	Total	Percentage of U.S.	Rank
Population	715,000	0.3	45
Personal Income (billions)	\$9.1	0.2	
Personal Income Per Capita	\$12,705	77.7	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	\$1,891.4	100.0%	\$2,645	83.6	20.8%	107.5
Intergovernmental from Federal	472.4	25.0	661	130.3	5.2	167.7
Own-Source	1,419.0	75.0	1,985	74.6	15.6	96.0
Tax Revenue	946.4	50.0	1,324	70.1	10.4	90.2
Property Taxes	388.9	20.6	544	94.7	4.3	121.9
Sales Taxes	302.8	16.0	424	93.4	3.3	120.2
Income Taxes	26.5	1.4	37	7.4	0.3	9.6
Other Taxes	228.1	12.1	319	88.2	2.5	113.5
Charges and Miscellaneous	472.7	25.0	661	85.7	5.2	110.3
State						
General	1,217.0	100.0	1,702	87.9	13.4	113.2
Intergovernmental from Federal	426.8	35.1	597	136.9	4.7	176.2
Intergovernmental from Local	6.2	0.5	9	28.6	0.1	36.8
Own-Source	784.0	64.4	1,096	74.2	8.6	95.5
Tax Revenue	468.3	38.5	655	57.2	5.2	73.6
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	233.5	19.2	327	86.8	2.6	111.7
Income Taxes	26.5	2.2	37	8.2	0.3	10.5
Other Taxes	208.3	17.1	291	99.5	2.3	128.1
Charges and Miscellaneous	315.7	25.9	442	132.8	3.5	170.9
Local						
General	867.8	100.0	1,214	64.3	9.6	82.7
Intergovernmental from Federal	45.5	5.2	64	89.8	0.5	115.6
Intergovernmental from State	187.3	21.6	262	41.2	2.1	53.1
Own-Source	635.0	73.2	888	75.2	7.0	96.7
Tax Revenue	478.1	55.1	669	90.0	5.3	115.8
Property Taxes	388.9	44.8	544	98.5	4.3	126.7
Sales Taxes	69.3	8.0	97	125.4	0.8	161.4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	19.9	2.3	28	40.3	0.2	51.8
Charges and Miscellaneous	157.0	18.1	220	50.1	1.7	64.4
EXPENDITURES						
State and Local						
General	\$1,795.2	100.0%	\$2,511	81.8	19.8%	105.2
Total Intergovernmental	<	<	†	0.3	<	0.4
Direct	1,795.1	100.0*	2,511	82.1	19.8	105.6
Elementary/Secondary Education	454.3	25.3	635	85.2	5.0	109.6
Higher Education	145.9	8.1	204	75.0	1.6	96.5
Public Welfare	173.3	9.7	242	63.4	1.9	81.6
Health and Hospitals	100.0	5.6	140	51.3	1.1	65.9
Highways	272.1	15.2	381	162.6	3.0	209.3
Police	47.8	2.7	67	59.7	0.5	76.9
Other	601.6	33.5	841	80.9	6.6	104.1
State						
General	1,197.5	100.0	1,675	88.6	13.2	114.0
Total Intergovernmental	232.5	19.4	325	48.8	2.6	62.8
Direct	965.0	80.6	1,350	110.3	10.6	141.9
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	145.9	12.2	204	90.5	1.6	116.4
Public Welfare	163.4	13.6	229	77.6	1.8	99.8
Health and Hospitals	79.7	6.7	112	85.5	0.9	110.1
Highways	176.9	14.8	247	173.9	1.9	223.7
Police	11.7	1.0	16	98.4	0.1	126.6
Other	387.3	32.3	542	132.5	4.3	170.5
Local						
General	834.3	100.0	1,167	62.9	9.2	80.9
Total Intergovernmental	4.2	0.5	6	29.4	<	37.8
Direct	830.2	99.5	1,161	63.3	9.1	81.4
Elementary/Secondary Education	454.3	54.5	635	85.8	5.0	110.4
Higher Education	-	-	-	-	-	-
Public Welfare	9.9	1.2	14	15.8	0.1	20.3
Health and Hospitals	20.3	2.4	28	19.9	0.2	25.6
Highways	95.3	11.4	133	145.3	1.0	186.9
Police	36.1	4.3	50	53.0	0.4	68.2
Other	214.3	25.7	300	47.5	2.4	61.1

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Tennessee

	Total	Percentage of U.S.	Rank
Population	4,940,000	2.0	16
Personal Income (billions)	\$68.2	1.7	
Personal Income Per Capita	\$13,806	84.5	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	\$12,205.0	100.0%	\$2,471	78.0	17.9%	92.4
Intergovernmental from Federal	2,562.8	21.0	519	102.4	3.8	121.2
Own-Source	9,642.2	79.0	1,952	73.4	14.1	86.9
Tax Revenue	6,489.0	53.2	1,314	69.6	9.5	82.4
Property Taxes	1,464.3	12.0	296	51.6	2.1	61.1
Sales Taxes	2,920.2	23.9	591	130.3	4.3	154.3
Income Taxes	467.0	3.8	95	19.0	0.7	22.5
Other Taxes	1,637.5	13.4	331	91.6	2.4	108.5
Charges and Miscellaneous	3,153.1	25.8	638	82.8	4.6	98.0
State						
General	7,457.2	100.0	1,510	78.0	10.9	92.3
Intergovernmental from Federal	2,246.4	30.1	455	104.3	3.3	123.5
Intergovernmental from Local	32.3	0.4	7	21.6	<	25.5
Own-Source	5,178.6	69.4	1,048	71.0	7.6	84.0
Tax Revenue	4,066.5	54.5	823	71.9	6.0	85.1
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	2,236.9	30.0	453	120.3	3.3	142.5
Income Taxes	467.0	6.3	95	20.8	0.7	24.7
Other Taxes	1,362.6	18.3	276	94.2	2.0	111.6
Charges and Miscellaneous	1,112.1	14.9	225	67.7	1.6	80.2
Local						
General	6,614.9	100.0	1,339	70.9	9.7	84.0
Intergovernmental from Federal	316.5	4.8	64	90.4	0.5	107.1
Intergovernmental from State	1,834.8	27.7	371	58.5	2.7	69.2
Own-Source	4,463.6	67.5	904	76.5	6.5	90.6
Tax Revenue	2,422.6	36.6	490	66.0	3.6	78.1
Property Taxes	1,464.3	22.1	296	53.7	2.1	63.5
Sales Taxes	683.3	10.3	138	179.0	1.0	211.9
Income Taxes	<	<	†	<	<	<
Other Taxes	275.0	4.2	56	80.6	0.4	95.5
Charges and Miscellaneous	2,041.0	30.9	413	94.2	3.0	111.6
EXPENDITURES						
State and Local						
General	\$11,801.2	100.0%	\$2,389	77.8	17.3%	92.1
Total Intergovernmental	-	-	-	-	-	-
Direct	11,801.2	100.0	2,389	78.1	17.3	92.5
Elementary/Secondary Education	2,480.4	21.0	502	67.3	3.6	79.7
Higher Education	1,285.4	10.9	260	95.6	1.9	113.2
Public Welfare	1,191.6	10.1	241	63.1	1.7	74.7
Health and Hospitals	1,523.0	12.9	308	113.0	2.2	133.7
Highways	1,098.9	9.3	222	95.1	1.6	112.6
Police	394.3	3.3	80	71.3	0.6	84.5
Other	3,827.6	32.4	775	74.5	5.6	88.2
State						
General	7,268.0	100.0	1,471	77.8	10.7	92.2
Total Intergovernmental	2,092.9	28.8	424	63.6	3.1	75.3
Direct	5,175.0	71.2	1,048	85.6	7.6	101.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,285.4	17.7	260	115.4	1.9	136.6
Public Welfare	1,117.0	15.4	226	76.8	1.6	90.9
Health and Hospitals	603.1	8.3	122	93.6	0.9	110.9
Highways	720.9	9.9	146	102.6	1.1	121.5
Police	58.3	0.8	12	70.8	0.1	83.9
Other	1,390.3	19.1	281	68.8	2.0	81.5
Local						
General	6,648.8	100.0	1,346	72.6	9.7	85.9
Total Intergovernmental	22.6	0.3	5	23.2	<	27.4
Direct	6,626.2	99.7	1,341	73.1	9.7	86.6
Elementary/Secondary Education	2,480.4	37.3	502	67.8	3.6	80.3
Higher Education	-	-	-	-	-	-
Public Welfare	74.6	1.1	15	17.2	0.1	20.4
Health and Hospitals	920.0	13.8	186	130.6	1.3	154.6
Highways	378.0	5.7	77	83.4	0.6	98.7
Police	336.0	5.1	68	71.4	0.5	84.6
Other	2,437.3	36.7	493	78.2	3.6	92.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Texas

	Total	Percentage of U.S.	Rank
Population	16,991,000	6.8	3
Personal Income (billions)	\$245.7	6.1	
Personal Income Per Capita	\$14,458	88.4	33

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$45,235.8	100.0%	\$2,662	84.1	18.4%	95.1
Intergovernmental from Federal	6,386.9	14.1	376	74.2	2.6	83.9
Own-Source	38,848.8	85.9	2,286	86.0	15.8	97.2
Tax Revenue	26,563.7	58.7	1,563	82.8	10.8	93.6
Property Taxes	10,410.6	23.0	613	106.7	4.2	120.7
Sales Taxes	8,327.0	18.4	490	108.0	3.4	122.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,826.0	17.3	461	127.3	3.2	144.0
Charges and Miscellaneous	12,285.1	27.2	723	93.8	5.0	106.0
State						
General	24,010.3	100.0	1,413	73.0	9.8	82.6
Intergovernmental from Federal	5,600.6	23.3	330	75.6	2.3	85.5
Intergovernmental from Local	38.6	0.2	2	7.5	<	8.5
Own-Source	18,371.0	76.5	1,081	73.2	7.5	82.8
Tax Revenue	13,974.4	58.2	822	71.8	5.7	81.2
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	6,947.3	28.9	409	108.7	2.8	122.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,027.1	29.3	414	141.3	2.9	159.8
Charges and Miscellaneous	4,396.6	18.3	259	77.8	1.8	88.0
Local						
General	28,077.4	100.0	1,652	87.6	11.4	99.0
Intergovernmental from Federal	786.3	2.8	46	65.3	0.3	73.9
Intergovernmental from State	6,813.3	24.3	401	63.1	2.8	71.4
Own-Source	20,477.8	72.9	1,205	102.0	8.3	115.3
Tax Revenue	12,589.3	44.8	741	99.7	5.1	112.7
Property Taxes	10,410.6	37.1	613	110.9	4.2	125.4
Sales Taxes	1,379.8	4.9	81	105.1	0.6	118.8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	799.0	2.8	47	68.1	0.3	77.0
Charges and Miscellaneous	7,888.5	28.1	464	105.9	3.2	119.7
EXPENDITURES						
State and Local						
General	\$43,768.6	100.0%	\$2,576	83.9	17.8%	94.9
Total Intergovernmental	<	<	†	<	<	<
Direct	43,768.6	100.0*	2,576	84.2	17.8	95.2
Elementary/Secondary Education	12,514.4	28.6	737	98.7	5.1	111.6
Higher Education	4,970.4	11.4	293	107.5	2.0	121.6
Public Welfare	3,368.4	7.7	198	51.8	1.4	58.6
Health and Hospitals	3,685.5	8.4	217	79.5	1.5	89.9
Highways	4,221.8	9.6	248	106.2	1.7	120.1
Police	1,518.1	3.5	89	79.9	0.6	90.3
Other	13,489.9	30.8	794	76.4	5.5	86.3
State						
General	22,097.9	100.0	1,301	68.8	9.0	77.8
Total Intergovernmental	7,169.8	32.4	422	63.3	2.9	71.6
Direct	14,928.1	67.6	879	71.8	6.1	81.2
Elementary/Secondary Education	120.0	0.5	7	123.7	<	139.9
Higher Education	3,803.3	17.2	224	99.2	1.5	112.2
Public Welfare	3,262.7	14.8	192	65.2	1.3	73.7
Health and Hospitals	1,367.9	6.2	81	61.8	0.6	69.8
Highways	2,650.0	12.0	156	109.6	1.1	124.0
Police	161.0	0.7	9	56.8	0.1	64.3
Other	3,563.1	16.1	210	51.3	1.5	58.0
Local						
General	28,866.4	100.0	1,699	91.6	11.8	103.6
Total Intergovernmental	26.0	0.1	2	7.7	<	8.8
Direct	28,840.4	99.9	1,697	92.5	11.7	104.6
Elementary/Secondary Education	12,394.5	42.9	729	98.5	5.0	111.4
Higher Education	1,167.1	4.0	69	147.5	0.5	166.8
Public Welfare	105.6	0.4	6	7.1	<	8.0
Health and Hospitals	2,317.6	8.0	136	95.7	0.9	108.2
Highways	1,571.7	5.4	93	100.8	0.6	114.0
Police	1,357.1	4.7	80	83.9	0.6	94.9
Other	9,926.8	34.4	584	92.6	4.0	104.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Utah

	Total	Percentage of U.S.	Rank
Population	1,707,000	0.7	35
Personal Income (billions)	\$20.7	0.5	
Personal Income Per Capita	\$12,120	74.1	49

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,807.6	100.0%	\$2,816	89.0	23.2%	120.0
Intergovernmental from Federal	1,032.2	21.5	605	119.3	5.0	160.9
Own-Source	3,775.4	78.5	2,212	83.2	18.2	112.2
Tax Revenue	2,461.8	51.2	1,442	76.4	11.9	103.0
Property Taxes	716.4	14.9	420	73.1	3.5	98.6
Sales Taxes	724.7	15.1	425	93.6	3.5	126.2
Income Taxes	629.2	13.1	369	73.9	3.0	99.7
Other Taxes	391.5	8.1	229	63.4	1.9	85.5
Charges and Miscellaneous	1,313.6	27.3	770	99.8	6.3	134.6
State						
General	3,194.4	100.0	1,871	96.7	15.4	130.4
Intergovernmental from Federal	915.0	28.6	536	122.9	4.4	165.8
Intergovernmental from Local	30.9	1.0	18	59.7	0.1	80.5
Own-Source	2,248.5	70.4	1,317	89.2	10.9	120.3
Tax Revenue	1,546.5	48.4	906	79.1	7.5	106.8
Property Taxes	0.3	<	†	0.9	<	1.2
Sales Taxes	592.2	18.5	347	92.2	2.9	124.4
Income Taxes	629.1	19.7	369	81.2	3.0	109.5
Other Taxes	324.8	10.2	190	65.0	1.6	87.7
Charges and Miscellaneous	702.0	22.0	411	123.7	3.4	166.8
Local						
General	2,497.0	100.0	1,463	77.5	12.1	104.5
Intergovernmental from Federal	117.2	4.7	69	96.9	0.6	130.7
Intergovernmental from State	852.9	34.2	500	78.7	4.1	106.1
Own-Source	1,526.9	61.1	895	75.7	7.4	102.1
Tax Revenue	915.3	36.7	536	72.2	4.4	97.3
Property Taxes	716.1	28.7	420	76.0	3.5	102.5
Sales Taxes	132.5	5.3	78	100.4	0.6	135.5
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	66.7	2.7	39	56.6	0.3	76.4
Charges and Miscellaneous	611.6	24.5	358	81.7	3.0	110.2
EXPENDITURES						
State and Local						
General	\$4,635.0	100.0%	\$2,715	88.4	22.4%	119.3
Total Intergovernmental	3.0	0.1	2	14.8	<	20.0
Direct	4,632.0	99.9	2,714	88.7	22.4	119.7
Elementary/Secondary Education	1,185.9	25.6	695	93.1	5.7	125.6
Higher Education	676.3	14.6	396	145.6	3.3	196.4
Public Welfare	372.9	8.0	218	57.1	1.8	77.1
Health and Hospitals	343.0	7.4	201	73.6	1.7	99.3
Highways	457.9	9.9	268	114.6	2.2	154.6
Police	140.0	3.0	82	73.3	0.7	98.9
Other	1,456.0	31.4	853	82.0	7.0	110.7
State						
General	3,170.2	100.0	1,857	98.2	15.3	132.5
Total Intergovernmental	886.1	28.0	519	77.9	4.3	105.1
Direct	2,284.1	72.0	1,338	109.3	11.0	147.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	676.3	21.3	396	175.7	3.3	236.9
Public Welfare	365.0	11.5	214	72.6	1.8	97.9
Health and Hospitals	260.1	8.2	152	116.9	1.3	157.7
Highways	331.3	10.5	194	136.4	1.6	184.0
Police	25.4	0.8	15	89.2	0.1	120.3
Other	626.0	19.7	367	89.7	3.0	121.0
Local						
General	2,353.0	100.0	1,378	74.3	11.4	100.2
Total Intergovernmental	5.2	0.2	3	15.3	<	20.6
Direct	2,347.9	99.8	1,375	75.0	11.3	101.1
Elementary/Secondary Education	1,185.9	50.4	695	93.9	5.7	126.6
Higher Education	-	-	-	-	-	-
Public Welfare	7.9	0.3	5	5.3	<	7.1
Health and Hospitals	82.9	3.5	49	34.0	0.4	45.9
Highways	126.6	5.4	74	80.8	0.6	109.0
Police	114.6	4.9	67	70.5	0.6	95.1
Other	830.0	35.3	486	77.1	4.0	104.0

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Vermont

	Total	Percentage of U.S.	Rank
Population	567,000	0.2	49
Personal Income (billions)	\$8.6	0.2	
Personal Income Per Capita	\$15,132	92.6	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	\$1,872.1	100.0%	\$3,302	104.3	21.8%	112.7
Intergovernmental from Federal	408.8	21.8	721	142.2	4.8	153.7
Own-Source	1,463.3	78.2	2,581	97.1	17.1	104.9
Tax Revenue	1,050.5	56.1	1,853	98.1	12.2	106.0
Property Taxes	413.6	22.1	729	127.0	4.8	137.2
Sales Taxes	132.9	7.1	234	51.7	1.5	55.8
Income Taxes	251.6	13.4	444	89.0	2.9	96.2
Other Taxes	252.4	13.5	445	123.0	2.9	132.9
Charges and Miscellaneous	412.8	22.1	728	94.4	4.8	102.0
State						
General	1,349.4	100.0	2,380	123.0	15.7	132.8
Intergovernmental from Federal	377.8	28.0	666	152.8	4.4	165.1
Intergovernmental from Local	5.3	0.4	9	31.1	0.1	33.6
Own-Source	966.2	71.6	1,704	115.4	11.3	124.6
Tax Revenue	634.5	47.0	1,119	97.8	7.4	105.6
Property Taxes	0.4	<	†	3.2	<	3.5
Sales Taxes	132.9	9.9	234	62.3	1.5	67.3
Income Taxes	251.6	18.6	444	97.8	2.9	105.6
Other Taxes	249.5	18.5	440	150.3	2.9	162.4
Charges and Miscellaneous	331.8	24.6	585	176.0	3.9	190.1
Local						
General	749.4	100.0	1,322	70.0	8.7	75.6
Intergovernmental from Federal	31.0	4.1	55	77.2	0.4	83.4
Intergovernmental from State	221.3	29.5	390	61.5	2.6	66.4
Own-Source	497.1	66.3	877	74.2	5.8	80.2
Tax Revenue	416.1	55.5	734	98.7	4.8	106.7
Property Taxes	413.2	55.1	729	131.9	4.8	142.5
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2.9	0.4	5	7.4	<	7.9
Charges and Miscellaneous	81.0	10.8	143	32.6	0.9	35.2
EXPENDITURES						
State and Local						
General	\$1,823.5	100.0%	\$3,216	104.7	21.3%	113.1
Total Intergovernmental	8.4	0.5	15	125.3	0.1	135.3
Direct	1,815.1	99.5	3,201	104.7	21.2	113.1
Elementary/Secondary Education	479.1	26.3	845	113.3	5.6	122.4
Higher Education	224.9	12.3	397	145.8	2.6	157.5
Public Welfare	236.6	13.0	417	109.1	2.8	117.9
Health and Hospitals	61.9	3.4	109	40.0	0.7	43.2
Highways	199.6	10.9	352	150.4	2.3	162.5
Police	43.2	2.4	76	68.1	0.5	73.5
Other	569.8	31.2	1,005	96.7	6.6	104.4
State						
General	1,353.6	100.0	2,387	126.3	15.8	136.4
Total Intergovernmental	260.5	19.2	460	69.0	3.0	74.5
Direct	1,093.0	80.8	1,928	157.5	12.7	170.1
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	224.9	16.6	397	175.9	2.6	190.0
Public Welfare	236.2	17.4	417	141.4	2.8	152.7
Health and Hospitals	59.2	4.4	104	80.0	0.7	86.5
Highways	130.6	9.6	230	161.9	1.5	174.9
Police	19.9	1.5	35	210.8	0.2	227.7
Other	422.2	31.2	745	182.1	4.9	196.8
Local						
General	722.6	100.0	1,274	68.7	8.4	74.2
Total Intergovernmental	0.5	0.1	†	4.5	<	4.9
Direct	722.1	99.9	1,274	69.4	8.4	75.0
Elementary/Secondary Education	479.1	66.3	845	114.1	5.6	123.3
Higher Education	-	-	-	-	-	-
Public Welfare	0.4	0.1	†	0.9	<	0.9
Health and Hospitals	2.8	0.4	5	3.4	<	3.7
Highways	69.0	9.5	122	132.6	0.8	143.2
Police	23.2	3.2	41	43.1	0.3	46.5
Other	147.6	20.4	260	41.3	1.7	44.6

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Virginia

	Total	Percentage of U.S.	Rank
Population	6,098,000	2.5	12
Personal Income (billions)	\$106.6	2.6	
Personal Income Per Capita	\$17,484	107.0	11

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$17,837.6	100.0%	\$2,925	92.4	16.7%	86.4
Intergovernmental from Federal	2,401.5	13.5	394	77.7	2.3	72.6
Own-Source	15,436.1	86.5	2,531	95.2	14.5	89.0
Tax Revenue	11,223.5	62.9	1,841	97.5	10.5	91.2
Property Taxes	3,299.8	18.5	541	94.3	3.1	88.1
Sales Taxes	1,734.5	9.7	284	62.7	1.6	58.6
Income Taxes	3,454.4	19.4	566	113.7	3.2	106.3
Other Taxes	2,734.8	15.3	448	124.0	2.6	115.9
Charges and Miscellaneous	4,212.6	23.6	691	89.6	4.0	83.8
State						
General	11,199.6	100.0	1,837	94.9	10.5	88.7
Intergovernmental from Federal	2,061.2	18.4	338	77.5	1.9	72.5
Intergovernmental from Local	163.2	1.5	27	88.2	0.2	82.5
Own-Source	8,975.2	80.1	1,472	99.6	8.4	93.2
Tax Revenue	6,621.0	59.1	1,086	94.9	6.2	88.7
Property Taxes	27.6	0.2	5	20.7	<	19.4
Sales Taxes	1,289.5	11.5	211	56.2	1.2	52.5
Income Taxes	3,454.4	30.8	566	124.8	3.2	116.7
Other Taxes	1,849.6	16.5	303	103.6	1.7	96.9
Charges and Miscellaneous	2,354.2	21.0	386	116.1	2.2	108.6
Local						
General	9,879.2	100.0	1,620	85.8	9.3	80.3
Intergovernmental from Federal	340.2	3.4	56	78.7	0.3	73.6
Intergovernmental from State	3,078.0	31.2	505	79.5	2.9	74.3
Own-Source	6,460.9	65.4	1,060	89.7	6.1	83.8
Tax Revenue	4,602.5	46.6	755	101.6	4.3	95.0
Property Taxes	3,272.2	33.1	537	97.2	3.1	90.8
Sales Taxes	445.0	4.5	73	94.4	0.4	88.3
Income Taxes	<	<	†	<	<	<
Other Taxes	885.2	9.0	145	210.3	0.8	196.6
Charges and Miscellaneous	1,858.4	18.8	305	69.5	1.7	65.0
EXPENDITURES						
State and Local						
General	\$17,776.5	100.0%	\$2,915	94.9	16.7%	88.8
Total Intergovernmental	-	-	-	-	-	-
Direct	17,776.5	100.0	2,915	95.3	16.7	89.1
Elementary/Secondary Education	4,654.6	26.2	763	102.3	4.4	95.7
Higher Education	1,849.0	10.4	303	111.4	1.7	104.2
Public Welfare	1,339.0	7.5	220	57.4	1.3	53.7
Health and Hospitals	1,593.9	9.0	261	95.8	1.5	89.5
Highways	1,924.2	10.8	316	134.8	1.8	126.1
Police	609.1	3.4	100	89.3	0.6	83.5
Other	5,806.6	32.7	952	91.6	5.4	85.6
State						
General	11,004.3	100.0	1,805	95.5	10.3	89.3
Total Intergovernmental	3,222.6	29.3	528	79.3	3.0	74.2
Direct	7,781.6	70.7	1,276	104.3	7.3	97.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,849.0	16.8	303	134.4	1.7	125.7
Public Welfare	913.5	8.3	150	50.8	0.9	47.5
Health and Hospitals	1,185.9	10.8	194	149.2	1.1	139.5
Highways	1,504.8	13.7	247	173.4	1.4	162.2
Police	116.1	1.1	19	114.2	0.1	106.7
Other	2,212.4	20.1	363	88.7	2.1	83.0
Local						
General	10,014.6	100.0	1,642	88.5	9.4	82.8
Total Intergovernmental	19.8	0.2	3	16.4	<	15.3
Direct	9,994.9	99.8	1,639	89.3	9.4	83.5
Elementary/Secondary Education	4,654.6	46.5	763	103.1	4.4	96.4
Higher Education	-	-	-	-	-	-
Public Welfare	425.5	4.2	70	79.5	0.4	74.3
Health and Hospitals	408.1	4.1	67	46.9	0.4	43.9
Highways	419.5	4.2	69	75.0	0.4	70.1
Police	493.1	4.9	81	84.9	0.5	79.4
Other	3,594.2	35.9	589	93.4	3.4	87.3

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Washington

	Total	Percentage of U.S.	Rank
Population	4,761,000	1.9	18
Personal Income (billions)	\$76.3	1.9	
Personal Income Per Capita	\$16,026	98.0	21

	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	\$15,618.7	100.0%	\$3,281	103.6	20.5%	105.7
Intergovernmental from Federal	2,610.5	16.7	548	108.2	3.4	110.3
Own-Source	13,008.3	83.3	2,732	102.8	17.0	104.8
Tax Revenue	9,092.2	58.2	1,910	101.2	11.9	103.2
Property Taxes	2,581.3	16.5	542	94.4	3.4	96.3
Sales Taxes	4,430.8	28.4	931	205.2	5.8	209.3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,080.1	13.3	437	120.8	2.7	123.2
Charges and Miscellaneous	3,916.0	25.1	823	106.7	5.1	108.8
State						
General	10,258.2	100.0	2,155	111.3	13.4	113.6
Intergovernmental from Federal	2,185.0	21.3	459	105.3	2.9	107.4
Intergovernmental from Local	55.8	0.5	12	38.6	0.1	39.4
Own-Source	8,017.4	78.2	1,684	114.0	10.5	116.3
Tax Revenue	6,510.6	63.5	1,367	119.5	8.5	121.9
Property Taxes	1,006.5	9.8	211	968.8	1.3	988.2
Sales Taxes	3,914.8	38.2	822	218.5	5.1	222.9
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,589.3	15.5	334	114.1	2.1	116.3
Charges and Miscellaneous	1,506.8	14.7	316	95.2	2.0	97.1
Local						
General	8,801.6	100.0	1,849	97.9	11.5	99.9
Intergovernmental from Federal	425.4	4.8	89	126.1	0.6	128.7
Intergovernmental from State	3,385.2	38.5	711	112.0	4.4	114.2
Own-Source	4,990.9	56.7	1,048	88.7	6.5	90.5
Tax Revenue	2,581.6	29.3	542	73.0	3.4	74.4
Property Taxes	1,574.8	17.9	331	59.9	2.1	61.1
Sales Taxes	516.0	5.9	108	140.2	0.7	143.1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	490.9	5.6	103	149.3	0.6	152.3
Charges and Miscellaneous	2,409.3	27.4	506	115.4	3.2	117.7
EXPENDITURES						
State and Local						
General	\$14,427.6	100.0%	\$3,030	98.7	18.9%	100.7
Total Intergovernmental	17.8	0.1	4	31.6	<	32.3
Direct	14,409.8	99.9	3,027	98.9	18.9	100.9
Elementary/Secondary Education	3,742.4	25.9	786	105.4	4.9	107.5
Higher Education	1,590.2	11.0	334	122.7	2.1	125.2
Public Welfare	1,634.8	11.3	343	89.8	2.1	91.6
Health and Hospitals	1,178.7	8.2	248	90.7	1.5	92.5
Highways	1,009.9	7.0	212	90.6	1.3	92.5
Police	465.3	3.2	98	87.4	0.6	89.1
Other	4,788.5	33.2	1,006	96.7	6.3	98.7
State						
General	9,725.4	100.0	2,043	108.1	12.7	110.2
Total Intergovernmental	3,389.1	34.8	712	106.8	4.4	109.0
Direct	6,336.3	65.2	1,331	108.7	8.3	110.9
Elementary/Secondary Education	48.3	0.5	10	177.7	0.1	181.3
Higher Education	1,590.2	16.4	334	148.1	2.1	151.1
Public Welfare	1,624.6	16.7	341	115.8	2.1	118.2
Health and Hospitals	595.4	6.1	125	95.9	0.8	97.9
Highways	673.9	6.9	142	99.5	0.9	101.5
Police	87.1	0.9	18	109.8	0.1	112.0
Other	1,716.8	17.7	361	88.2	2.3	90.0
Local						
General	8,082.8	100.0	1,698	91.5	10.6	93.4
Total Intergovernmental	9.3	0.1	2	9.9	<	10.1
Direct	8,073.5	99.9	1,696	92.4	10.6	94.3
Elementary/Secondary Education	3,694.1	45.7	776	104.8	4.8	106.9
Higher Education	-	-	-	-	-	-
Public Welfare	10.1	0.1	2	2.4	<	2.5
Health and Hospitals	583.4	7.2	123	85.9	0.8	87.7
Highways	336.0	4.2	71	76.9	0.4	78.5
Police	378.2	4.7	79	83.4	0.5	85.1
Other	3,071.8	38.0	645	102.3	4.0	104.3

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,857,000	0.7	34
Personal Income (billions)	\$21.9	0.5	
Personal Income Per Capita	\$11,784	72.1	50

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,473.2	100.0%	\$2,409	76.1	20.4%	105.6
Intergovernmental from Federal	876.8	19.6	472	93.1	4.0	129.2
Own-Source	3,596.4	80.4	1,937	72.8	16.4	101.1
Tax Revenue	2,459.9	55.0	1,325	70.2	11.2	97.3
Property Taxes	440.6	9.8	237	41.3	2.0	57.3
Sales Taxes	578.6	12.9	312	68.7	2.6	95.3
Income Taxes	673.9	15.1	363	72.8	3.1	101.0
Other Taxes	766.8	17.1	413	114.2	3.5	158.4
Charges and Miscellaneous	1,136.5	25.4	612	79.4	5.2	110.1
State						
General	3,338.6	100.0	1,798	92.9	15.3	128.9
Intergovernmental from Federal	826.9	24.8	445	102.1	3.8	141.7
Intergovernmental from Local	5.7	0.2	3	10.2	<	14.1
Own-Source	2,506.0	75.1	1,349	91.4	11.5	126.7
Tax Revenue	1,912.9	57.3	1,030	90.0	8.7	124.8
Property Taxes	1.8	0.1	†	4.4	<	6.2
Sales Taxes	578.6	17.3	312	82.8	2.6	114.9
Income Taxes	673.9	20.2	363	79.9	3.1	110.9
Other Taxes	658.5	19.7	355	121.2	3.0	168.1
Charges and Miscellaneous	593.1	17.8	319	96.1	2.7	133.3
Local						
General	2,000.5	100.0	1,077	57.1	9.1	79.2
Intergovernmental from Federal	49.8	2.5	27	37.9	0.2	52.6
Intergovernmental from State	860.2	43.0	463	72.9	3.9	101.2
Own-Source	1,090.5	54.5	587	49.7	5.0	68.9
Tax Revenue	547.1	27.3	295	39.6	2.5	55.0
Property Taxes	438.8	21.9	236	42.8	2.0	59.4
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	108.3	5.4	58	84.5	0.5	117.2
Charges and Miscellaneous	543.4	27.2	293	66.7	2.5	92.6
EXPENDITURES						
State and Local						
General	\$4,333.1	100.0%	\$2,333	76.0	19.8%	105.4
Total Intergovernmental	-	-	-	-	-	-
Direct	4,333.1	100.0	2,333	76.3	19.8	105.8
Elementary/Secondary Education	1,182.0	27.3	637	85.3	5.4	118.4
Higher Education	421.9	9.7	227	83.5	1.9	115.8
Public Welfare	531.6	12.3	286	74.9	2.4	103.9
Health and Hospitals	308.9	7.1	166	61.0	1.4	84.6
Highways	424.0	9.8	228	97.6	1.9	135.3
Police	84.9	2.0	46	40.9	0.4	56.7
Other	1,379.8	31.8	743	71.5	6.3	99.1
State						
General	3,185.7	100.0	1,715	90.7	14.6	125.9
Total Intergovernmental	854.3	26.8	460	69.0	3.9	95.8
Direct	2,331.4	73.2	1,255	102.6	10.7	142.3
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	421.9	13.2	227	100.7	1.9	139.8
Public Welfare	531.4	16.7	286	97.1	2.4	134.8
Health and Hospitals	159.8	5.0	86	66.0	0.7	91.6
Highways	392.7	12.3	211	148.7	1.8	206.2
Police	25.8	0.8	14	83.3	0.1	115.5
Other	799.7	25.1	431	105.3	3.7	146.1
Local						
General	2,003.4	100.0	1,079	58.2	9.2	80.7
Total Intergovernmental	1.7	0.1	†	4.6	<	6.3
Direct	2,001.8	99.9	1,078	58.7	9.1	81.5
Elementary/Secondary Education	1,182.0	59.0	637	86.0	5.4	119.3
Higher Education	-	-	-	-	-	-
Public Welfare	0.2	<	†	0.1	<	0.1
Health and Hospitals	149.2	7.4	80	56.3	0.7	78.2
Highways	31.2	1.6	17	18.3	0.1	25.4
Police	59.1	3.0	32	33.4	0.3	46.4
Other	580.0	29.0	312	49.5	2.7	68.7

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wisconsin

	Total	Percentage of U.S.	Rank
Population	4,867,000	2.0	17
Personal Income (billions)	\$74.8	1.8	
Personal Income Per Capita	\$15,368	94.0	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	\$15,811.6	100.0%	\$3,249	102.6	21.1%	109.2
Intergovernmental from Federal	2,473.1	15.6	508	100.3	3.3	106.6
Own-Source	13,338.4	84.4	2,741	103.1	17.8	109.6
Tax Revenue	9,810.9	62.0	2,016	106.8	13.1	113.6
Property Taxes	3,455.2	21.9	710	123.7	4.6	131.5
Sales Taxes	1,905.8	12.1	392	86.3	2.5	91.8
Income Taxes	3,024.5	19.1	621	124.7	4.0	132.6
Other Taxes	1,425.5	9.0	293	81.0	1.9	86.1
Charges and Miscellaneous	3,527.5	22.3	725	94.0	4.7	100.0
State						
General	10,495.8	100.0	2,157	111.4	14.0	118.5
Intergovernmental from Federal	2,251.7	21.5	463	106.1	3.0	112.9
Intergovernmental from Local	58.4	0.6	12	39.6	0.1	42.1
Own-Source	8,185.7	78.0	1,682	113.9	10.9	121.1
Tax Revenue	6,407.7	61.0	1,317	115.0	8.6	122.3
Property Taxes	138.6	1.3	28	130.5	0.2	138.8
Sales Taxes	1,888.1	18.0	388	103.1	2.5	109.7
Income Taxes	3,024.5	28.8	621	136.9	4.0	145.6
Other Taxes	1,356.5	12.9	279	95.2	1.8	101.3
Charges and Miscellaneous	1,778.1	16.9	365	109.9	2.4	116.9
Local						
General	9,333.0	100.0	1,918	101.6	12.5	108.1
Intergovernmental from Federal	221.5	2.4	46	64.2	0.3	68.3
Intergovernmental from State	3,958.8	42.4	813	128.1	5.3	136.2
Own-Source	5,152.7	55.2	1,059	89.6	6.9	95.3
Tax Revenue	3,403.2	36.5	699	94.1	4.5	100.1
Property Taxes	3,316.6	35.5	681	123.4	4.4	131.2
Sales Taxes	17.7	0.2	4	4.7	<	5.0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	69.0	0.7	14	20.5	0.1	21.8
Charges and Miscellaneous	1,749.4	18.7	359	82.0	2.3	87.2
EXPENDITURES						
State and Local						
General	\$15,327.4	100.0%	\$3,149	102.6	20.5%	109.1
Total Intergovernmental	93.6	0.6	19	162.9	0.1	173.3
Direct	15,233.8	99.4	3,130	102.3	20.4	108.8
Elementary/Secondary Education	3,929.8	25.6	807	108.2	5.3	115.1
Higher Education	1,785.1	11.6	367	134.8	2.4	143.4
Public Welfare	2,431.4	15.9	500	130.7	3.3	139.0
Health and Hospitals	946.4	6.2	194	71.2	1.3	75.8
Highways	1,323.5	8.6	272	116.2	1.8	123.6
Police	550.1	3.6	113	101.0	0.7	107.5
Other	4,267.5	27.8	877	84.3	5.7	89.7
State						
General	9,706.1	100.0	1,994	105.5	13.0	112.2
Total Intergovernmental	4,077.7	42.0	838	125.7	5.5	133.7
Direct	5,628.3	58.0	1,156	94.5	7.5	100.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,360.6	14.0	280	123.9	1.8	131.8
Public Welfare	1,786.5	18.4	367	124.6	2.4	132.5
Health and Hospitals	375.5	3.9	77	59.2	0.5	63.0
Highways	495.6	5.1	102	71.6	0.7	76.1
Police	33.3	0.3	7	41.0	<	43.6
Other	1,577.0	16.2	324	79.2	2.1	84.3
Local						
General	9,619.6	100.0	1,976	106.6	12.9	113.4
Total Intergovernmental	14.1	0.1	3	14.7	<	15.7
Direct	9,605.4	99.9	1,974	107.6	12.8	114.4
Elementary/Secondary Education	3,929.8	40.9	807	109.1	5.3	116.0
Higher Education	424.5	4.4	87	187.3	0.6	199.2
Public Welfare	644.9	6.7	133	151.0	0.9	160.6
Health and Hospitals	570.9	5.9	117	82.3	0.8	87.5
Highways	827.9	8.6	170	185.4	1.1	197.2
Police	516.9	5.4	106	111.6	0.7	118.7
Other	2,690.5	28.0	553	87.6	3.6	93.2

- represents zero

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wyoming

	Total	Percentage of U.S.	Rank
Population	475,000	0.2	51
Personal Income (billions)	\$6.6	0.2	
Personal Income Per Capita	\$13,878	84.9	36

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,395.9	100.0%	\$5,044	159.3	36.3%	187.7
Intergovernmental from Federal	523.6	21.9	1,102	217.5	7.9	256.2
Own-Source	1,872.4	78.1	3,942	148.3	28.4	174.6
Tax Revenue	957.6	40.0	2,016	106.8	14.5	125.8
Property Taxes	413.4	17.3	870	151.6	6.3	178.6
Sales Taxes	185.9	7.8	391	86.3	2.8	101.7
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	358.2	15.0	754	208.5	5.4	245.6
Charges and Miscellaneous	914.8	38.2	1,926	249.8	13.9	294.3
State						
General	1,607.9	100.0	3,385	174.9	24.4	206.0
Intergovernmental from Federal	486.0	30.2	1,023	234.7	7.4	276.4
Intergovernmental from Local	21.5	1.3	45	149.0	0.3	175.5
Own-Source	1,100.4	68.4	2,317	156.8	16.7	184.7
Tax Revenue	582.0	36.2	1,225	107.0	8.8	126.1
Property Taxes	80.3	5.0	169	774.2	1.2	912.0
Sales Taxes	152.5	9.5	321	85.3	2.3	100.5
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	349.2	21.7	735	251.2	5.3	295.9
Charges and Miscellaneous	518.4	32.2	1,091	328.2	7.9	386.6
Local						
General	1,325.5	100.0	2,790	147.8	20.1	174.2
Intergovernmental from Federal	37.6	2.8	79	111.6	0.6	131.5
Intergovernmental from State	515.9	38.9	1,086	171.0	7.8	201.5
Own-Source	772.0	58.2	1,625	137.5	11.7	162.0
Tax Revenue	375.6	28.3	791	106.4	5.7	125.3
Property Taxes	333.1	25.1	701	127.0	5.1	149.6
Sales Taxes	33.4	2.5	70	91.0	0.5	107.2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	9.0	0.7	19	27.5	0.1	32.4
Charges and Miscellaneous	396.4	29.9	834	190.3	6.0	224.2
EXPENDITURES						
State and Local						
General	\$2,081.8	100.0%	\$4,383	142.7	31.6%	168.1
Total Intergovernmental	0.1	<	†	1.1	<	1.2
Direct	2,081.8	100.0*	4,383	143.3	31.6	168.8
Elementary/Secondary Education	528.4	25.4	1,112	149.1	8.0	175.7
Higher Education	202.4	9.7	426	156.6	3.1	184.4
Public Welfare	106.5	5.1	224	58.6	1.6	69.0
Health and Hospitals	244.0	11.7	514	188.2	3.7	221.7
Highways	271.9	13.1	572	244.6	4.1	288.1
Police	64.3	3.1	135	121.0	1.0	142.5
Other	664.3	31.9	1,399	134.5	10.1	158.4
State						
General	1,422.0	100.0	2,994	158.4	21.6	186.5
Total Intergovernmental	575.8	40.5	1,212	181.9	8.7	214.3
Direct	846.2	59.5	1,782	145.5	12.8	171.5
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	131.6	9.3	277	122.9	2.0	144.7
Public Welfare	102.9	7.2	217	73.5	1.6	86.6
Health and Hospitals	60.1	4.2	127	97.1	0.9	114.4
Highways	217.6	15.3	458	321.9	3.3	379.2
Police	13.9	1.0	29	174.9	0.2	206.1
Other	320.2	22.5	674	164.9	4.9	194.2
Local						
General	1,236.3	100.0	2,603	140.3	18.8	165.3
Total Intergovernmental	0.8	0.1	2	8.6	<	10.2
Direct	1,235.5	99.9	2,601	141.8	18.7	167.0
Elementary/Secondary Education	528.4	42.7	1,112	150.3	8.0	177.0
Higher Education	70.8	5.7	149	319.8	1.1	376.7
Public Welfare	3.6	0.3	8	8.6	0.1	10.1
Health and Hospitals	183.9	14.9	387	271.5	2.8	319.9
Highways	54.3	4.4	114	124.6	0.8	146.8
Police	50.4	4.1	106	111.5	0.8	131.4
Other	344.1	27.8	724	114.8	5.2	135.3

– represents zero

< rounds to zero

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* rounds to 100%

Glossary

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

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 employee (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 juve-

niles. Includes only expenditures for institutions operated by the state government concerned; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, and gross income of commercial activities. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current 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 non-commercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes on motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

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

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

licenses relating to operation of particular business enterprises.

Public Utilities—License taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

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

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

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

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

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

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

Township—Created to serve inhabitants of areas defined without regard to population concentration. This classification is applied to local governments in 20 states, including governments officially designated

as “towns” in the six New England states, New York, Wisconsin, some “plantations” in Maine and “locations” in New Hampshire. In Minnesota, the terms “town” and “township” are used interchangeably with reference to township governments.

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

Special District—Local government units created to provide specific services that are not being supplied by other governments. These government units are known by a variety of titles, including districts, authorities, boards, and commissions. Most special districts are established to perform a single function, but some have the authority to provide several kinds of services.

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

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, 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 corpo-

rate 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 pub-

lic 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, policeman, firemen, and other local government employees. Normally only funded pension plans are included, 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 product—e.g., oil, gas, other minerals, timber, fish, etc., from land or water and measured by value of quantity of products removed or sold.

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 in-

come 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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