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Significant Features of Fiscal Federalism

Volume 2

Revenues and
Expenditures

1993
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*Significant Features
of Fiscal Federalism*

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Introduction

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

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

Changes in this Edition

Two new data columns have been added to the historical table on state intergovernmental expenditures to local governments. Historical data on state intergovernmental

expenditures for corrections has been added beginning with the year 1974 as well as expenditure data on health, beginning with 1984. These are the earliest years that the Bureau of the Census began reporting this information.

The tables on state lottery revenues have been simplified and consolidated for easier use. This year, there are only two tables showing historical data on state lottery gross revenues and net proceeds, with a special exhibit showing net proceeds as a percentage of state own-source general revenue. The historical table on the annual percentage change has been deleted.

The historical table on state percentage of state and local tax revenue has also been deleted and the current year percentage has been added to the table on state and local tax revenue as a percentage of personal income.

The years 1986 through 1989 have been deleted from many of the historical tables. Most, except for those that contain a longer series, show five year intervals from 1965 to 1990 and then the years 1991 and 1992.

This year we have included Alaska and Hawaii in the Far West region on all the state-by-state tables.

Tables on the Representative Tax System have been added to the Special Features section showing the tax capacity and effort per capita, the indexes, and the ranks by state. These tables were taken from ACIR's *RTS 1991: State Revenue Capacity and Effort*.

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Technical Notes

Readers using *Significant Features of Fiscal Federalism* for the first time are urged to review these technical notes before using the data in the tables. In compiling this book, great care has been taken to present the information in a manner that is conceptually correct and factually accurate. Properly used and explained, the data provide a powerful tool for economic, political, and social analysis and policymaking. Accordingly, some suggestions follow on how to get the best use out of *Significant Features*.

Be familiar with the terminology. For example, understanding distinctions such as those between “total revenues,” “general revenues,” and “own-source revenues” will permit the reader to use the most appropriate number. The glossary in the back of the book can aid in the proper use and interpretation of the data.

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

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

Examine the sources cited for each table. ACIR relies on three basic sources: the Governments Division of the U.S. Bureau of the Census for “census data,” the Bureau of Economic Analysis (BEA) for 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 necessitate a change in calculations based on the old data.

Organization of the Report

This volume proceeds from the overview to the specific. Historical information is presented throughout, as are calculations of revenues and expenditures on a per capita basis and as a percentage of personal income. This report is divided into 11 major data sections, plus Highlights, an Appendix, a Glossary, and an Index.

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

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

Total public employment and debt by type of government are contained in following sections. Special tables on Medicaid as well as a table on ACIR’s Representative Tax System are shown in a separate section.

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

How the Data Sources Differ

As noted above, *Significant Features* relies primarily on three basic sources: the Census, national income statistics, and the federal budget. Each has its strengths and limitations, and it is important to be clear as to their differences. The major reason for the variations between Census, national income, and budget data stems from differences in concepts and timing. Although there is a great deal of overlap in the data, 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 Domestic Product (GDP). 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 to make quarterly estimates, accruals for most business sector items (corporate profits, indirect business taxes and nontax revenues, and employer contributions to social insurance), and imputations for the federal government's contributions as an employer (military retirement and medical insurance, workers' compensation, unemployment insurance for former federal workers, and several small unfunded retirement programs.) See Appendix Table 1 for details on differences between Census and National Income and Product Accounts figures for state and local government. Appendix Table 2 shows the differences between federal government expenditures in the budget of the U.S. Government and the National Income and Product Accounts.

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

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

1. Census statistics include, on a gross basis, revenue from sales and charges of publicly operated utilities,

liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.

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

The classifications used by Census for reporting state and local finance data will differ in several respects from the classifications used in the state and local financial reports. Whereas state and local reports may serve as an accounting statement for a particular jurisdiction, the job of the Governments Division of the Census Bureau is to report information in a statistically uniform fashion that permits fiscal comparisons over time and among governments. In order to accomplish this, Census annually surveys all state governments and a sample of local governments. Every fifth year, the bureau conducts a census of governments to collect data for all governmental units (85,006 in 1992).

Highlights

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

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

Table A—Selected National Indicators, Selected Years 1929-1993

This table provides an historic picture of the development of the national economy from 1929 to 1993. This offers a basis for putting government finances in perspective.

Table B—Major Revenues and Expenditures of U.S. Governments and Percentage Change, 1991-1992

This table summarizes the revenues and expenditures of all governments and compares the changes from 1991 to 1992.

Table C—Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays, and Gross Domestic Product, 1955-1994

Federal grants-in-aid to state and local governments are compared to several different measures to show trends over time. These grants are a key component of the intergovernmental finance system.

Table D—State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1992

The importance of state grants to local governments, especially in some functional areas, is often overlooked in government finance. This table provides a picture of trends from 1954 through 1992.

Table E—Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1992

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

Table F—Federal, State, and Local Debt, Selected Years 1929-1992

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

Table A
Selected National Indicators, Selected Years 1929-1993

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current	Constant ² (1987 dollars)					
1929	\$103.9	\$835.5	n.a.	n.a.	\$84.0	\$491.2	\$692	\$5,564	12.4		17.1		121,767
1939	91.3	844.0	n.a.	n.a.	72.0	518.0	550	5,084	10.8	(1.4)	13.9	-2.1	130,880
1949	260.4	1,300.9	n.a.	n.a.	206.0	865.5	1383	6,909	20.0	6.3	23.8	5.5	149,188
1950	288.3	1,416.2	n.a.	n.a.	228.0	946.1	1504	7,388	20.4	1.7	24.1	1.3	152,271
1951	333.4	1,559.4	n.a.	n.a.	257.0	988.5	1662	7,774	21.4	5.0	26.0	7.9	154,878
1952	351.6	1,618.7	n.a.	n.a.	273.8	1,034.0	1744	8,029	21.7	1.6	26.5	1.9	157,553
1953	371.6	1,684.4	n.a.	n.a.	291.0	1,089.9	1821	8,254	22.1	1.6	26.7	0.8	160,184
1954	372.5	1,662.8	n.a.	n.a.	293.0	1,089.2	1804	8,053	22.4	1.5	26.9	0.7	163,026
1955	405.9	1,751.9	n.a.	n.a.	314.0	1,171.6	1901	8,205	23.2	3.4	26.8	-0.4	165,931
1956	428.2	1,789.0	n.a.	n.a.	337.0	1,239.0	2005	8,377	23.9	3.3	27.2	1.5	168,903
1957	451	1,819.5	n.a.	n.a.	356.0	1,266.9	2080	8,391	24.8	3.6	28.1	3.3	171,984
1958	456.8	1,805.7	n.a.	n.a.	367.0	1,269.9	2108	8,333	25.3	2.1	28.9	2.8	174,882
1959	497.0	1,939.6	494.2	1,928.8	391.2	1,344.3	2,205	8,173	25.6	1.2	29.1	0.7	177,380
1960	516.6	1,982.8	513.4	1,970.8	409.2	1,382.4	2,265	8,251	26.0	1.6	29.6	1.7	180,671
1961	535.4	2,037.1	531.8	2,023.8	426.5	1,426.4	2,322	8,369	26.3	1.2	29.9	1.0	183,691
1962	575.8	2,143.3	571.6	2,128.1	453.2	1,501.3	2,431	8,625	26.9	2.3	30.2	1.0	186,538
1963	607.7	2,231.8	603.1	2,215.6	476.4	1,556.9	2,517	8,792	27.2	1.1	30.6	1.3	189,242
1964	653.0	2,358.1	648.0	2,340.6	510.7	1,647.4	2,661	9,145	27.7	1.8	31.0	1.3	191,889
1965	708.1	2,488.9	702.7	2,470.5	552.9	1,755.2	2,846	9,581	28.4	2.5	31.5	1.6	194,303
1966	774.9	2,633.2	769.8	2,616.2	601.7	1,857.1	3,061	10,006	29.4	3.5	32.4	2.9	196,560
1967	819.8	2,702.6	814.3	2,685.2	644.3	1,935.6	3,253	10,364	30.3	3.1	33.4	3.1	198,712
1968	895.5	2,815.6	889.3	2,796.9	709.9	2,039.9	3,537	10,804	31.8	5.0	34.8	4.2	200,706
1969	965.6	2,890.9	959.5	2,873.0	773.7	2,108.2	3,817	11,200	33.4	5.0	36.7	5.5	202,677
1970	1,017.1	2,891.5	1,010.7	2,873.9	831.0	2,141.8	4,053	11,366	35.2	5.4	38.8	5.7	205,052
1971	1,104.9	2,975.9	1,097.2	2,955.9	893.5	2,206.2	4,303	11,512	37.1	5.4	40.5	4.4	207,661
1972	1,215.7	3,128.8	1,207.0	3,107.1	981.6	2,345.7	4,671	12,036	38.8	4.6	41.8	3.2	209,896
1973	1,362.3	3,298.6	1,349.6	3,268.6	1,101.7	2,474.5	5,185	12,630	41.3	6.4	44.4	6.2	211,909
1974	1,474.3	3,282.4	1,458.6	3,248.1	1,210.1	2,445.6	5,638	12,481	44.9	8.7	49.3	11.0	213,854
1975	1,599.1	3,247.6	1,585.9	3,221.7	1,313.4	2,429.9	6,053	12,388	49.2	9.6	53.8	9.1	215,973
1976	1,785.5	3,412.2	1,768.4	3,380.8	1,451.4	2,541.8	6,633	12,809	52.3	6.3	56.9	5.8	218,035
1977	1,994.6	3,569.0	1,974.1	3,533.3	1,607.5	2,642.4	7,271	13,130	55.9	6.9	60.6	6.5	220,239
1978	2,254.5	3,739.0	2,232.7	3,703.5	1,812.4	2,772.9	8,122	13,669	60.3	7.9	65.2	7.6	222,585
1979	2,520.8	3,845.3	2,488.6	3,796.8	2,034.0	2,800.4	9,034	13,967	65.5	8.6	72.6	11.3	225,055

Table A (cont.)
Selected National Indicators, Selected Years 1929-1993

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (billions)	Constant ² (1987 dollars)					
1980	\$2,742.1	\$3,823.4	\$2,708.0	\$3,776.3	\$2,258.5	\$2,749.3	\$9,948	\$13,925	71.7	9.5%	82.4	13.5%	227,726
1981	3,063.8	3,884.4	3,030.6	3,843.1	2,520.9	2,788.4	11,022	14,171	78.9	10.0	90.9	10.3	229,966
1982	3,179.8	3,796.1	3,149.6	3,760.3	2,670.8	2,788.5	11,589	14,092	83.8	6.2	96.5	6.2	232,188
1983	3,434.4	3,939.6	3,405.0	3,906.3	2,838.6	2,874.0	12,217	14,176	87.2	4.1	99.6	3.2	234,307
1984	3,801.5	4,174.5	3,777.2	4,148.5	3,108.7	3,036.2	13,347	14,898	91.0	4.4	103.9	4.3	236,348
1985	4,053.6	4,295.0	4,038.7	4,279.8	3,325.0	3,141.1	14,173	15,229	94.4	3.7	107.6	3.6	238,466
1986	4,277.7	4,413.5	4,268.6	4,404.5	3,526.0	3,275.9	14,920	15,541	96.9	2.6	109.6	1.9	240,651
1987	4,544.5	4,544.5	4,539.9	4,539.9	3,778.0	3,346.8	15,659	15,659	100.0	3.2	113.6	3.6	242,804
1988	4,908.2	4,726.3	4,900.4	4,718.6	4,065.0	3,445.4	16,635	15,960	103.9	3.9	118.3	4.1	245,021
1989	5,266.8	4,852.7	5,250.8	4,838.0	4,384.3	3,532.5	17,709	16,203	108.5	4.4	124.0	4.8	247,342
1990	5,542.9	4,895.9	5,522.2	4,877.5	4,679.8	3,568.6	18,662	16,232	113.2	4.3	130.7	5.4	249,924
1991 ^e	5,694.9	4,836.4	5,667.5	4,821.0	4,828.3	3,545.0	19,108	15,928	117.8	4.1	136.2	4.2	252,688
1992 ^e	6,045.8	4,994.0	6,038.5	4,986.3	5,144.9	3,667.1	20,139	16,295	121.1	2.8	140.3	3.0	258,254
1993 ^e	6,378.1	5,138.6	6,377.9	5,136.0	4,388.3	3,728.9	20,864	n.a.	124.2	2.6	144.5	3.0	258,254

^e estimate

^r revised

¹ Deflated by GNP and GDP Implicit Price Deflator.

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

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

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

⁵ Beginning with 1940, population includes military personnel overseas.

Source: *Economic Report of the President*, February 1994; *Survey of Current Business*, April 1994.

Table B
Major Revenues and Expenditures of Governments and Percentage Change, 1991-1992
(in billions)

	1991	1992	Percentage Change
All Government Revenues	\$2,124	\$2,262	6.5%
Income and Payroll Taxes	956	975	2.0
Sales Tax	244	260	6.6
Property Tax	168	178	6.0
Corporation Income Tax	120	124	3.3
Other	636	725	14.0
All Government Expenditures	2,379	2,488	5.0
Social Insurance Benefits	494	545	10.3
Defense	366	352	-3.8
Education	331	349	5.4
Interest	247	265	7.3
Welfare	168	202	20.2
Other	775	775	0.0
Federal Government Revenues	\$1,201	\$1,259	4.8%
Income and Payroll Taxes	856	870	1.6
Corporation Income Tax	98	100	2.0
Other	247	289	17.0
Federal Government Expenditures	1,481	1,527	3.1
Social Insurance Benefits	420	455	8.3
Defense	366	352	-3.8
Interest	195	200	2.6
State and Local Grants	160	186	16.3
Other	340	334	-1.8
State Government Revenues	\$660	\$744	12.7%
Sales Tax	154	163	5.8
Federal Grants	135	159	17.8
Individual Income Tax	99	105	6.1
Other	272	317	16.5
State Government Expenditures	629	702	11.6
Grants to Local Governments	187	202	8.0
Welfare	100	125	25.0
Higher Education	66	71	7.6
Other	276	304	10.1
Local Government Revenues	\$612	\$648	5.9%
State and Federal Aid	202	236	16.8
Property Tax	162	172	6.2
Sales Tax	32	33	3.1
Other	216	207	-4.2
Local Government Expenditures	623	655	5.1
Education	216	240	11.1
Health and Hospitals	43	47	9.3
Police	28	30	7.1
Other	336	338	0.6

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

Table C
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product
1955-1994
 (billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					<i>Exhibits:</i>			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of			Federal Grants Constant Dollars (1987 dollars)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product	Amount	Percent Real Increase or Decrease (-)	Amount [†]	Percent of Total Grants [†]
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$15.3	4.1%	\$1.6	50.0%
1956	3.6	12.5	10.4	5.0	0.9	16.7	9.2	1.7	45.9
1957	4.0	11.1	10.5	5.2	0.9	17.7	6.0	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	21.0	18.6	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.4	27.1	29.0	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	29.1	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	29.4	1.0	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	32.2	9.5	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	34.0	5.6	3.3	38.0
1964	10.2	18.6	15.4	8.6	1.6	39.7	16.8	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	41.8	5.3	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	48.5	16.0	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	55.3	14.0	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	64.3	16.3	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	65.8	2.3	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	73.6	11.9	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	80.2	9.0	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	92.8	15.7	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	107.3	15.6	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	102.3	-4.7	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	105.4	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	116.1	10.2	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.6	124.3	7.1	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	131.4	5.7	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	128.1	-2.5	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.5	127.6	-0.4	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	121.5	-4.8	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	106.5	-12.3	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	107.0	0.5	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	108.4	1.3	45.4	46.5
1985	105.9	8.5	20.9	11.2	2.7	113.0	4.2	49.4	46.6
1986	112.4	6.1	19.9	11.3	2.7	115.9	2.6	54.2	48.3
1987	108.4	-3.6	18.0	10.8	2.7	108.4	-6.5	57.8	53.3
1988	115.3	6.4	17.7	10.8	2.4	110.8	2.2	62.4	54.1
1989	122.0	5.7	17.3	10.7	2.4	112.2	1.3	67.4	55.2
1990	135.4	11.0	19.4	10.8	2.5	119.7	6.7	77.1	57.0
1991	154.6	14.2	20.5	11.7	2.7	130.9	9.4	90.7	58.7
1992 [†]	178.1	15.2	21.5	12.9	3.0	146.9	12.2	110.0	61.8
1993 [†]	193.7	8.8	21.9	13.8	3.1	155.2	5.7	121.5	62.7
1994 [‡]	217.3	12.2	n.a.	14.6	3.3	169.6	9.3	137.6	63.3

n.a. — not available

[†] revised

[‡] OMB estimate

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

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

² See *Special Analysis H of the 1990 Budget of the United States* for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census, and OMB.

³ As defined in the National Income and Product Accounts.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables, FY 1995*, Table 12.1, p. 178; ACIR, *Characteristics of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1991; Intergovernmental Perspective*, August 1993, p. 30.

Table D
State Intergovernmental Expenditures to Local Governments, by Function, Selected Years 1954-1992
(millions)

Fiscal Year	Total	Annual Percentage Change	General Support	Corrections	Education	Health	Highways	Public Welfare	Other ²
1954	\$5,679		\$600	n.a.	\$2,930	n.a.	\$871	\$1,004	\$274
1964	12,968	8.6% ¹	1,053	n.a.	7,664	n.a.	1,524	2,108	619
1965	14,173	9.3	1,102	n.a.	8,351	n.a.	1,630	2,436	654
1966	16,928	19.4	1,361	n.a.	10,177	n.a.	1,725	2,882	783
1967	19,056	12.6	1,585	n.a.	11,845	n.a.	1,861	2,897	868
1968	21,949	15.2	1,993	n.a.	13,321	n.a.	2,029	3,527	1,079
1969	24,779	12.9	2,135	n.a.	14,858	n.a.	2,109	4,402	1,275
1970	28,893	16.6	2,958	n.a.	17,085	n.a.	2,439	5,003	1,408
1971	32,640	13.0	3,258	n.a.	19,292	n.a.	2,507	5,760	1,823
1972	36,759	12.6	3,752	n.a.	21,195	n.a.	2,633	6,944	2,235
1973	40,822	11.1	4,280	n.a.	23,316	n.a.	2,953	7,532	2,742
1974	45,940	12.5	4,804	83	27,107	n.a.	3,211	7,369	3,366
1975	51,978	13.1	5,129	103	31,110	n.a.	3,225	8,101	4,310
1976	57,858	11.3	5,674	120	34,084	n.a.	3,241	9,476	5,263
1977	62,470	8.0	6,373	123	36,975	n.a.	3,631	10,133	5,235
1978	67,287	7.7	6,819	118	40,125	n.a.	3,821	10,047	6,356
1979	75,975	12.9	8,224	195	46,206	n.a.	4,149	10,146	7,055
1980	84,505	11.2	8,644	237	52,688	n.a.	4,383	10,977	7,576
1981	93,180	10.3	9,570	277	57,257	n.a.	4,751	12,882	8,441
1982	98,743	6.0	10,044	366	60,684	n.a.	5,028	13,744	8,877
1983	101,309	2.6	10,364	456	63,118	n.a.	5,277	13,091	9,003
1984	108,373	7.0	10,745	571	67,485	3,363	5,687	13,628	6,894
1985	121,571	12.2	12,320	801	74,937	4,342	6,019	14,629	8,524
1986	131,966	8.6	13,384	915	81,929	4,609	6,470	16,298	8,360
1987	141,426	7.2	14,245	932	88,253	4,875	6,785	17,331	9,004
1988	151,662	7.2	14,897	1,016	95,391	5,407	6,949	17,665	10,338
1989	165,506	9.1	15,750	1,192	104,601	6,229	7,376	19,614	10,743
1990 ^r	175,096	5.8	16,565	1,369	109,251	7,157	7,784	21,770	11,200
1991 ^r	186,469	6.5	16,977	1,433	116,109	7,292	8,126	24,341	12,191
1992	201,313	8.0	16,368	1,689	124,920	6,360	8,481	29,512	13,983

^r revised

¹ Average annual change from 1954 to 1964.

² Includes transit subsidies, sewerage, corrections, housing and community development, and other.

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

Table E
Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1992

Year	Number (thousands)					Annual Percentage Change ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local
1929	3,355	600	255	600	1,900						100.0%	17.9%	7.6%	17.9%	56.6%
1939	4,534	1,100	334	700	2,400	3.1	6.2	2.7	1.6	2.4%	100.0	24.3	7.4	15.4	52.9
1944	17,989	3,365	11,452	700	2,472	31.7	25.1	102.8	<	0.6	100.0	18.7	63.7	3.9	13.7
1949	7,818	2,047	1,615	1,037	3,119	-15.4	-9.5	-32.4	8.2	4.8	100.0	26.2	20.7	13.3	39.9
1952	10,740	2,583	3,636	1,060	3,461	11.2	8.1	31.1	0.7	3.5	100.0	24.1	33.9	9.9	32.2
1954	10,534	2,373	3,302	1,149	3,710	-1.0	-4.2	-4.7	4.1	3.5	100.0	22.5	31.3	10.9	35.2
1957	10,842	2,439	2,796	1,300	4,307	1.0	0.9	-5.4	4.2	5.1	100.0	22.5	25.8	12.0	39.7
1959 ²	10,991	2,399	2,504	1,454	4,634	0.7	-0.8	-5.4	5.8	3.7	100.0	21.8	22.8	13.2	40.2
1964	12,750	2,528	2,686	1,873	5,663	3.0	1.1	1.4	5.2	4.1	100.0	19.8	21.1	14.7	44.4
1965	13,243	2,588	2,654	2,028	5,973	3.9	2.4	-1.2	8.3	5.5	100.0	19.5	20.0	15.3	45.1
1970	16,093	2,881	3,065	2,755	7,392	4.0	2.2	2.9	6.3	4.4	100.0	17.9	19.0	17.1	45.9
1971	16,029	2,872	2,713	2,832	7,612	-0.4	-0.3	-11.5	2.8	3.0	100.0	17.9	16.9	17.7	47.5
1972	16,081	2,795	2,322	2,957	8,007	0.3	-2.7	-14.4	4.4	5.2	100.0	17.4	14.4	18.4	49.8
1973	16,390	2,786	2,252	3,013	8,339	1.9	-0.3	-3.0	1.9	4.1	100.0	17.0	13.7	18.4	50.9
1974	16,790	2,874	2,162	3,155	8,599	2.4	3.2	-4.0	4.7	3.1	100.0	17.1	12.9	18.8	51.2
1975	17,102	2,890	2,128	3,271	8,813	1.9	0.6	-1.6	3.7	2.5	100.0	16.9	12.4	19.1	51.5
1976	17,094	2,843	2,082	3,343	8,826	<	-1.6	-2.2	2.2	0.1	100.0	16.6	12.2	19.6	51.6
1977	17,534	2,848	2,075	3,491	9,120	2.6	0.2	-0.3	4.4	3.3	100.0	16.2	11.8	19.9	52.0
1978	17,690	2,885	2,062	3,539	9,204	0.9	1.3	-0.6	1.4	0.9	100.0	16.3	11.7	20.0	52.0
1979	17,998	2,869	2,027	3,699	9,403	1.7	-0.6	-1.7	4.5	2.2	100.0	15.9	11.3	20.6	52.2
1980	18,264	2,898	2,051	3,753	9,562	1.5	1.0	1.2	1.5	1.7	100.0	15.9	11.2	20.5	52.4
1981	18,051	2,865	2,083	3,726	9,377	-1.2	-1.1	1.6	-0.7	-1.9	100.0	15.9	11.5	20.6	51.9
1982	17,970	2,848	2,109	3,764	9,249	-0.4	-0.6	1.2	1.0	-1.4	100.0	15.8	11.7	20.9	51.5
1983	18,157	2,874	2,123	3,816	9,344	1.0	0.9	0.7	1.4	1.0	100.0	15.8	11.7	21.0	51.5
1984	18,573	2,942	2,138	3,898	9,595	2.3	2.4	0.7	2.1	2.7	100.0	15.8	11.5	21.0	51.7
1985	18,841	3,021	2,151	3,984	9,685	1.4	2.7	0.6	2.2	0.9	100.0	16.0	11.4	21.1	51.4
1986	19,102	3,019	2,169	4,068	9,846	1.4	-0.1	0.8	2.1	1.7	100.0	15.8	11.4	21.3	51.5
1987	19,456	3,091	2,174	4,115	10,076	1.9	2.4	0.2	1.2	2.3	100.0	15.9	11.2	21.2	51.8
1988	19,726	3,112	2,138	4,236	10,240	1.4	0.7	-1.7	2.9	1.6	100.0	15.8	10.8	21.5	51.9
1989	20,009	3,114	2,130	4,365	10,400	1.4	0.1	-0.4	3.0	1.6	100.0	15.6	10.6	21.8	52.0
1990	20,412	3,105	2,044	4,503	10,760	2.0	-0.3	-4.0	3.2	3.5	100.0	15.2	10.0	22.1	52.7
1991	20,540	3,103	1,986	4,521	10,930	0.6	-0.1	-2.8	0.4	1.6	100.0	15.1	9.7	22.0	53.2
1992	20,552	3,047	1,807	4,595	11,103	0.1	-1.8	-9.0	1.6	1.6	100.0	14.8	8.8	22.4	54.0

< rounds to zero

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

²First year for which figures include Alaska and Hawaii.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Public Employment: [year]*; *Statistical Abstract of the United States 1993*; and *Historical Statistics of the United States, Colonial Times to 1970*.

Table F
Federal, State, and Local Debt, Selected Years 1929-1992

Fiscal Year	Amount (billions of current dollars)				As a Percentage of GDP				Percentage Distribution			
	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local
1929	\$33.4	\$16.9	\$2.3	\$14.2	32.1%	16.3%	2.2%	13.7%	100.0%	50.6%	6.9%	42.5%
1939	60.5	40.4	3.5	16.6	66.3	44.2	3.8	18.2	100.0	66.8	5.8	27.4
1949	273.7	252.8	4.0	16.9	105.1	97.1	1.5	6.5	100.0	92.4	1.5	6.2
1954	309.7	270.8	9.6	29.3	83.1	72.7	2.6	7.9	100.0	87.4	3.1	9.5
1959	348.8	284.7	16.9	47.2	70.4	57.4	3.4	9.5	100.0	81.6	4.8	13.5
1964	409.0	316.8	25.0	67.2	62.9	48.8	3.8	10.3	100.0	77.5	6.1	16.4
1965	416.8	317.3	27.0	72.5	59.3	45.2	3.8	10.3	100.0	76.1	6.5	17.4
1970	514.5	370.9	42.0	101.6	50.9	36.7	4.2	10.1	100.0	72.1	8.2	19.7
1975	765.3	544.1	72.1	149.1	48.3	34.3	4.5	9.4	100.0	71.1	9.4	19.5
1980	1,249.9	914.3	122.0	213.6	46.2	33.8	4.5	7.9	100.0	73.1	9.8	17.1
1985	2,398.8	1,827.5	211.9	359.4	59.4	45.2	5.2	8.9	100.0	76.2	8.8	15.0
1986	2,788.4	2,129.5	247.7	411.2	65.3	49.9	5.8	9.6	100.0	76.4	8.9	14.7
1987	3,072.7	2,354.1	265.7	452.9	67.7	51.9	5.9	10.0	100.0	76.6	8.6	14.7
1988	3,369.6	2,614.6	276.8	478.2	68.8	53.4	5.6	9.8	100.0	77.6	8.2	14.2
1989	3,679.5	2,881.1	295.5	502.9	70.1	54.9	5.6	9.6	100.0	78.3	8.0	13.7
1990	4,126.7	3,266.1	318.3	542.3	74.7	59.1	5.8	9.8	100.0	79.1	7.7	13.1
1991	4,598.9	3,683.1	345.6	570.2	81.1	65.0	6.1	10.1	100.0	80.1	7.5	12.4
1992	5,052.8	4,082.9	371.9	598.1	83.7	67.6	6.2	9.9	100.0	80.8	7.4	11.8

Note: Figures include debt amounts held in government accounts.

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

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*. GDP from Table 1, this volume.

Economy and Population

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

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

The total U.S. population differs between Table 1 and Table 2. In Table 1, the U.S. population of 258.3 million in 1993 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 257.9 million in 1993.

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

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

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

The GDP and GNP implicit price deflators and the more familiar Consumer Price Index are presented to give a ready reference to general changes in price levels, and these can be used to deflate various fiscal data from current to constant dollars.

Table 1
Selected National Indicators, Selected Years 1929-1993

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (1987 dollars)	Constant ² (1987 dollars)					
1929	\$103.9	\$835.5	n.a.	n.a.	\$84.0	\$491.2	\$692	\$5,564	12.4		17.1		121,767
1939	91.3	844.0	n.a.	n.a.	72.0	518.0	550	5,084	10.8	(1.4)	13.9	-2.1	130,880
1949	260.4	1,300.9	n.a.	n.a.	206.0	865.5	1383	6,909	20.0	6.3	23.8	5.5	149,188
1950	288.3	1,416.2	n.a.	n.a.	228.0	946.1	1504	7,388	20.4	1.7	24.1	1.3	152,271
1951	333.4	1,559.4	n.a.	n.a.	257.0	988.5	1662	7,774	21.4	5.0	26.0	7.9	154,878
1952	351.6	1,618.7	n.a.	n.a.	273.8	1,034.0	1744	8,029	21.7	1.6	26.5	1.9	157,553
1953	371.6	1,684.4	n.a.	n.a.	291.0	1,089.9	1821	8,254	22.1	1.6	26.7	0.8	160,184
1954	372.5	1,662.8	n.a.	n.a.	293.0	1,089.2	1804	8,053	22.4	1.5	26.9	0.7	163,026
1955	405.9	1,751.9	n.a.	n.a.	314.0	1,171.6	1901	8,205	23.2	3.4	26.8	-0.4	165,931
1956	428.2	1,789.0	n.a.	n.a.	337.0	1,239.0	2005	8,377	23.9	3.3	27.2	1.5	168,903
1957	451	1,819.5	n.a.	n.a.	356.0	1,266.9	2080	8,391	24.8	3.6	28.1	3.3	171,984
1958	456.8	1,805.7	n.a.	n.a.	367.0	1,269.9	2108	8,333	25.3	2.1	28.9	2.8	174,882
1959	497.0	1,939.6	494.2	1,928.8	391.2	1,344.3	2,205	8,173	25.6	1.2	29.1	0.7	177,380
1960	516.6	1,982.8	513.4	1,970.8	409.2	1,382.4	2,265	8,251	26.0	1.6	29.6	1.7	180,671
1961	535.4	2,037.1	531.8	2,023.8	426.5	1,426.4	2,322	8,369	26.3	1.2	29.9	1.0	183,691
1962	575.8	2,143.3	571.6	2,128.1	453.2	1,501.3	2,431	8,625	26.9	2.3	30.2	1.0	186,538
1963	607.7	2,231.8	603.1	2,215.6	476.4	1,556.9	2,517	8,792	27.2	1.1	30.6	1.3	189,242
1964	653.0	2,358.1	648.0	2,340.6	510.7	1,647.4	2,661	9,145	27.7	1.8	31.0	1.3	191,889
1965	708.1	2,488.9	702.7	2,470.5	552.9	1,755.2	2,846	9,581	28.4	2.5	31.5	1.6	194,303
1966	774.9	2,633.2	769.8	2,616.2	601.7	1,857.1	3,061	10,006	29.4	3.5	32.4	2.9	196,560
1967	819.8	2,702.6	814.3	2,685.2	644.3	1,935.6	3,253	10,364	30.3	3.1	33.4	3.1	198,712
1968	895.5	2,815.6	889.3	2,796.9	709.9	2,039.9	3,537	10,804	31.8	5.0	34.8	4.2	200,706
1969	965.6	2,890.9	959.5	2,873.0	773.7	2,108.2	3,817	11,200	33.4	5.0	36.7	5.5	202,677
1970	1,017.1	2,891.5	1,010.7	2,873.9	831.0	2,141.8	4,053	11,366	35.2	5.4	38.8	5.7	205,052
1971	1,104.9	2,975.9	1,097.2	2,955.9	893.5	2,206.2	4,303	11,512	37.1	5.4	40.5	4.4	207,661
1972	1,215.7	3,128.8	1,207.0	3,107.1	981.6	2,345.7	4,671	12,036	38.8	4.6	41.8	3.2	209,896
1973	1,362.3	3,298.6	1,349.6	3,268.6	1,101.7	2,474.5	5,185	12,630	41.3	6.4	44.4	6.2	211,909
1974	1,474.3	3,282.4	1,458.6	3,248.1	1,210.1	2,445.6	5,638	12,481	44.9	8.7	49.3	11.0	213,854
1975	1,599.1	3,247.6	1,585.9	3,221.7	1,313.4	2,429.9	6,053	12,388	49.2	9.6	53.8	9.1	215,973
1976	1,785.5	3,412.2	1,768.4	3,380.8	1,451.4	2,541.8	6,633	12,809	52.3	6.3	56.9	5.8	218,035
1977	1,994.6	3,569.0	1,974.1	3,533.3	1,607.5	2,642.4	7,271	13,130	55.9	6.9	60.6	6.5	220,239
1978	2,254.5	3,739.0	2,232.7	3,703.5	1,812.4	2,772.9	8,122	13,669	60.3	7.9	65.2	7.6	222,585
1979	2,520.8	3,845.3	2,488.6	3,796.8	2,034.0	2,800.4	9,034	13,967	65.5	8.6	72.6	11.3	225,055

Table 1 (cont.)
Selected National Indicators, Selected Years 1929-1993

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator ³		Consumer Price Index ⁴		Population ⁵ (thousands)
	Current (billions)	Constant ¹ (1987 dollars)	Current (billions)	Constant ¹ (1987 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1987 dollars)	Current (billions)	Constant ² (1987 dollars)					
1980	\$2,742.1	\$3,823.4	\$2,708.0	\$3,776.3	\$2,258.5	\$2,749.3	\$9,948	\$13,925	71.7	9.5%	82.4	13.5%	227,726
1981	3,063.8	3,884.4	3,030.6	3,843.1	2,520.9	2,788.4	11,022	14,171	78.9	10.0	90.9	10.3	229,966
1982	3,179.8	3,796.1	3,149.6	3,760.3	2,670.8	2,788.5	11,589	14,092	83.8	6.2	96.5	6.2	232,188
1983	3,434.4	3,939.6	3,405.0	3,906.3	2,838.6	2,874.0	12,217	14,176	87.2	4.1	99.6	3.2	234,307
1984	3,801.5	4,174.5	3,777.2	4,148.5	3,108.7	3,036.2	13,347	14,898	91.0	4.4	103.9	4.3	236,348
1985	4,053.6	4,295.0	4,038.7	4,279.8	3,325.0	3,141.1	14,173	15,229	94.4	3.7	107.6	3.6	238,466
1986	4,277.7	4,413.5	4,268.6	4,404.5	3,526.0	3,275.9	14,920	15,541	96.9	2.6	109.6	1.9	240,651
1987	4,544.5	4,544.5	4,539.9	4,539.9	3,778.0	3,346.8	15,659	15,659	100.0	3.2	113.6	3.6	242,804
1988	4,908.2	4,726.3	4,900.4	4,718.6	4,065.0	3,445.4	16,635	15,960	103.9	3.9	118.3	4.1	245,021
1989	5,266.8	4,852.7	5,250.8	4,838.0	4,384.3	3,532.5	17,709	16,203	108.5	4.4	124.0	4.8	247,342
1990	5,542.9	4,895.9	5,522.2	4,877.5	4,679.8	3,568.6	18,662	16,232	113.2	4.3	130.7	5.4	249,924
1991 ^r	5,694.9	4,836.4	5,667.5	4,821.0	4,828.3	3,545.0	19,108	15,928	117.8	4.1	136.2	4.2	252,688
1992 ^r	6,045.8	4,994.0	6,038.5	4,986.3	5,144.9	3,667.1	20,139	16,295	121.1	2.8	140.3	3.0	258,254
1993 ^e	6,378.1	5,138.6	6,377.9	5,136.0	4,388.3	3,728.9	20,864	n.a.	124.2	2.6	144.5	3.0	258,254

^e estimate

^r revised

¹ Deflated by GNP and GDP Implicit Price Deflator.

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

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

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

⁵ Beginning with 1940, population includes military personnel overseas.

Source: *Economic Report of the President*, February 1994; *Survey of Current Business*, April 1994.

Table 2
State Population, Percentage Change, Selected Years 1950-1993

Region and State	Population (thousands) ¹								Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991	1992 ^r	1993 ^e	1950-1960	1960-1970	1970-1980	1980-1990	1990-1993 ^e
United States	151,326	179,972	203,810	226,546	248,710	252,160	255,075	257,904	1.7%	1.3%	1.1%	0.9%	1.2%
New England	9,315	10,532	11,870	12,349	13,206	13,195	13,195	13,229	1.2	1.2	0.4	0.7	0.1
Connecticut	2,007	2,544	3,037	3,108	3,287	3,289	3,279	3,277	2.4	1.8	0.2	0.6	-0.1
Maine	914	975	997	1,125	1,228	1,234	1,236	1,239	0.6	0.2	1.2	0.9	0.3
Massachusetts	4,691	5,160	5,697	5,737	6,016	5,996	5,993	6,012	1.0	1.0	0.1	0.5	<
New Hampshire	533	609	742	921	1,109	1,104	1,115	1,125	1.3	2.0	2.2	1.9	0.5
Rhode Island	792	855	951	947	1,003	1,005	1,001	1,000	0.8	1.1	-0.0	0.6	-0.1
Vermont	378	389	446	511	563	567	571	576	0.3	1.4	1.4	1.0	0.8
Mideast	33,626	38,597	42,503	42,236	43,656	43,900	44,117	44,367	1.4	1.0	-0.1	0.3	0.5
Delaware	318	449	551	594	666	689	691	700	3.5	2.1	0.8	1.2	1.7
District of Columbia ²	802	765	755	638	607	595	585	578	-0.5	-0.1	-1.7	-0.5	-1.6
Maryland	2,343	3,113	3,940	4,217	4,781	4,859	4,917	4,965	2.9	2.4	0.7	1.3	1.3
New Jersey	4,835	6,103	7,189	7,365	7,730	7,753	7,820	7,879	2.4	1.7	0.2	0.5	0.6
New York	14,830	16,838	18,259	17,558	17,990	18,055	18,109	18,197	1.3	0.8	-0.4	0.2	0.4
Pennsylvania	10,498	11,329	11,809	11,864	11,882	11,958	11,995	12,048	0.8	0.4	0.0	<	0.5
Great Lakes	30,400	36,290	40,307	41,683	42,009	42,428	42,719	43,017	1.8	1.1	0.3	0.1	0.8
Illinois	8,712	10,086	11,118	11,427	11,431	11,541	11,613	11,697	1.5	1.0	0.3	<	0.8
Indiana	3,934	4,674	5,202	5,490	5,544	5,610	5,658	5,713	1.7	1.1	0.5	0.1	1.0
Michigan	6,372	7,834	8,895	9,262	9,295	9,380	9,434	9,478	2.1	1.3	0.4	<	0.7
Ohio	7,947	9,734	10,666	10,798	10,847	10,941	11,021	11,091	2.0	0.9	0.1	<	0.7
Wisconsin	3,435	3,962	4,426	4,706	4,892	4,956	4,993	5,038	1.4	1.1	0.6	0.4	1.0
Plains	14,062	15,424	16,351	17,185	17,660	17,811	17,920	18,053	0.9	0.6	0.5	0.3	0.7
Iowa	2,621	2,756	2,829	2,914	2,777	2,795	2,803	2,814	0.5	0.3	0.3	-0.6	0.4
Kansas	1,905	2,183	2,249	2,364	2,478	2,495	2,515	2,531	1.4	0.3	0.5	0.5	0.7
Minnesota	2,982	3,425	3,814	4,076	4,375	4,432	4,468	4,517	1.4	1.1	0.7	0.7	1.1
Missouri	3,955	4,326	4,684	4,917	5,117	5,157	5,191	5,234	0.9	0.8	0.5	0.4	0.8
Nebraska	1,326	1,417	1,489	1,570	1,578	1,593	1,601	1,607	0.7	0.5	0.5	0.1	0.6
North Dakota	620	634	619	653	639	635	634	635	0.2	-0.2	0.5	-0.2	-0.2
South Dakota	653	683	667	691	696	704	708	715	0.5	-0.2	0.4	0.1	0.9
Southeast	33,792	38,885	43,986	52,669	59,259	60,246	61,103	61,932	1.4	1.2	1.8	1.2	1.5
Alabama	3,062	3,274	3,450	3,894	4,041	4,091	4,138	4,187	0.7	0.5	1.2	0.4	1.2
Arkansas	1,910	1,789	1,930	2,286	2,351	2,373	2,394	2,424	-0.7	0.8	1.7	0.3	1.0
Florida	2,771	5,004	6,851	9,746	12,938	13,267	13,483	13,679	6.1	3.2	3.6	2.9	1.9
Georgia	3,445	3,956	4,604	5,463	6,478	6,623	6,773	6,917	1.4	1.5	1.7	1.7	2.2
Kentucky	2,945	3,041	3,231	3,661	3,685	3,713	3,754	3,789	0.3	0.6	1.3	0.1	0.9
Louisiana	2,684	3,260	3,654	4,206	4,220	4,254	4,279	4,295	2.0	1.1	1.4	<	0.6

Table 2 (cont.)
State Population, Percentage Change, Selected Years 1950-1993

Region and State	Population (thousands) ¹								Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991	1992 ^r	1993 ^e	1950-1960	1960-1970	1970-1980	1980-1990	1990-1993 ^e
Southeast (cont.)													
Mississippi	2,179	2,182	2,217	2,521	2,573	2,593	2,615	2,643	0.0	0.2	1.3	0.2	0.9
North Carolina	4,062	4,573	5,101	5,882	6,629	6,736	6,836	6,945	1.2	1.1	1.4	1.2	1.6
South Carolina	2,117	2,392	2,600	3,122	3,487	3,560	3,603	3,643	1.2	0.8	1.8	1.1	1.5
Tennessee	3,292	3,575	3,937	4,591	4,877	4,953	5,025	5,099	0.8	1.0	1.5	0.6	1.5
Virginia	3,319	3,986	4,667	5,347	6,187	6,280	6,394	6,491	1.8	1.6	1.4	1.5	1.6
West Virginia	2,006	1,853	1,744	1,950	1,793	1,803	1,809	1,820	-0.8	-0.6	1.1	-0.8	0.5
Southwest													
Arizona	11,375	14,235	16,630	21,275	25,313	25,820	26,302	26,814	2.3	1.6	2.5	1.8	1.9
Arizona	750	1,321	1,795	2,718	3,665	3,748	3,832	3,936	5.8	3.1	4.2	3.0	2.4
New Mexico	681	954	1,023	1,303	1,515	1,549	1,582	1,616	3.4	0.7	2.4	1.5	2.2
Oklahoma	2,233	2,336	2,568	3,025	3,146	3,175	3,205	3,231	0.5	1.0	1.7	0.4	0.9
Texas	7,711	9,624	11,244	14,229	16,987	17,348	17,683	18,031	2.2	1.6	2.4	1.8	2.0
Rocky Mountain													
Colorado	3,485	4,350	5,024	6,552	7,277	7,457	7,629	7,834	2.2	1.5	2.7	1.1	2.5
Colorado	1,325	1,769	2,210	2,890	3,294	3,378	3,465	3,566	2.9	2.3	2.7	1.3	2.7
Idaho	589	671	717	944	1,007	1,040	1,066	1,099	1.3	0.7	2.8	0.6	3.0
Montana	591	679	697	787	799	809	822	839	1.4	0.3	1.2	0.2	1.6
Utah	689	900	1,066	1,461	1,723	1,770	1,811	1,860	2.7	1.7	3.2	1.7	2.6
Wyoming	291	331	334	470	454	460	465	470	1.3	0.1	3.5	-0.3	1.2
Far West													
Alaska	15,275	21,659	27,105	32,600	40,329	41,304	42,090	42,658	3.6	2.3	1.8	2.2	1.9
Alaska	129	229	305	402	550	570	588	599	5.9	2.9	2.8	3.2	2.9
California	10,586	15,870	20,023	23,668	29,760	30,380	30,895	31,211	4.1	2.4	1.7	2.3	1.6
Hawaii	500	642	775	965	1,108	1,137	1,156	1,172	2.5	1.9	2.2	1.4	1.9
Nevada	160	291	494	800	1,202	1,283	1,336	1,389	6.2	5.4	4.9	4.2	4.9
Oregon	1,521	1,772	2,092	2,633	2,842	2,922	2,972	3,032	1.5	1.7	2.3	0.8	2.2
Washington	2,379	2,855	3,416	4,132	4,867	5,012	5,143	5,255	1.8	1.8	1.9	1.7	2.6

< rounds to zero

^e estimate

^r revised

¹ Resident population, excluding military personnel overseas.

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

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1970, unpublished data; 1980, 1991, 1992, 1993, *Estimates of the Population of the States*; 1990, *1990 Decennial Census of Population and Housing*.

Table 3
State Personal Income with Percentage Change, Selected Years 1970-1993

	Personal Income (millions) ¹					Average Annual Percentage Change		
	1970	1980	1990 ^r	1992 ^r	1993 ^p	1970-1980	1980-1990	1990-1993
United States	\$825,534	\$2,254,076	\$4,655,420	\$5,128,373	\$5,368,962	10.6%	7.5%	4.9%
New England	52,794	130,367	289,961	308,867	321,024	9.5	8.3	3.5
Connecticut	15,306	37,685	83,633	89,029	92,124	9.4	8.3	3.3
Maine	3,394	9,266	20,981	22,456	23,420	10.6	8.5	3.7
Massachusetts	25,749	60,945	133,890	141,884	147,679	9.0	8.2	3.3
New Hampshire	2,886	9,048	22,491	24,457	25,498	12.1	9.5	4.3
Rhode Island	3,850	9,028	19,121	20,304	21,096	8.9	7.8	3.3
Vermont	1,609	4,396	9,846	10,737	11,207	10.6	8.4	4.4
Mideast	195,110	450,741	947,683	1,033,068	1,069,247	8.7	7.7	4.1
Delaware	2,525	6,094	13,193	14,318	15,042	9.2	8.0	4.5
District of Columbia ²	3,964	7,828	14,878	16,333	17,028	7.0	6.6	4.6
Maryland	17,624	45,685	105,985	114,414	119,375	10.0	8.8	4.0
New Jersey	34,549	85,414	187,167	204,038	212,478	9.5	8.2	4.3
New York	88,708	188,275	401,833	436,354	448,076	7.8	7.9	3.7
Pennsylvania	47,741	117,445	224,628	247,611	257,248	9.4	6.7	4.6
Great Lakes	167,384	420,332	769,910	846,445	885,878	9.6	6.2	4.8
Illinois	50,760	124,015	230,790	252,858	264,152	9.3	6.4	4.6
Indiana	19,623	50,790	93,415	103,922	109,701	10.0	6.3	5.5
Michigan	36,765	94,084	169,808	184,765	193,849	9.9	6.1	4.5
Ohio	43,024	105,034	190,608	209,851	218,371	9.3	6.1	4.6
Wisconsin	17,211	46,409	85,288	95,049	99,805	10.4	6.3	5.4
Plains	61,983	164,085	309,895	343,430	354,972	10.2	6.6	4.6
Iowa	10,761	27,811	46,375	51,225	51,541	10.0	5.2	3.6
Kansas	8,473	23,554	43,763	48,764	50,967	10.8	6.4	5.2
Minnesota	15,243	41,100	82,388	91,611	95,152	10.4	7.2	4.9
Missouri	17,843	45,764	89,245	98,470	101,867	9.9	6.9	4.5
Nebraska	5,593	14,586	27,470	30,368	31,703	10.1	6.5	4.9
North Dakota	1,937	5,589	9,765	10,809	11,104	11.2	5.7	4.4
South Dakota	2,133	5,680	10,888	12,183	12,638	10.3	6.7	5.1
Southeast	144,810	448,722	981,283	1,095,327	1,161,407	12.0	8.1	5.8
Alabama	10,159	30,064	60,332	68,358	72,154	11.5	7.2	6.1
Arkansas	5,456	17,106	32,450	37,434	39,138	12.1	6.6	6.4
Florida	26,990	96,082	244,604	265,764	285,300	13.5	9.8	5.3
Georgia	15,551	45,812	111,406	125,642	133,345	11.4	9.3	6.2
Kentucky	10,148	29,388	54,454	62,043	65,064	11.2	6.4	6.1
Louisiana	11,209	36,695	60,228	68,167	71,593	12.6	5.1	5.9
Mississippi	\$5,768	\$17,503	32,398	36,827	39,362	0.1	0.1	6.7
North Carolina	16,503	47,177	108,339	122,117	129,889	11.1	8.7	6.2
South Carolina	7,806	23,792	52,855	58,410	61,645	11.8	8.3	5.3
Tennessee	12,405	36,945	77,786	88,816	93,993	11.5	7.7	6.5
Virginia	17,440	52,701	121,397	133,534	140,421	11.7	8.7	5.0
West Virginia	5,375	15,456	25,034	28,215	29,503	11.1	4.9	5.6
Southwest	59,613	204,870	414,513	469,785	498,669	13.1	7.3	6.4
Arizona	6,801	25,087	59,833	66,687	71,326	13.9	9.1	6.0
New Mexico	3,218	10,707	21,602	24,452	26,343	12.8	7.3	6.8
Oklahoma	8,819	28,587	47,580	52,630	54,998	12.5	5.2	4.9
Texas	40,775	140,489	285,497	326,016	346,002	13.2	7.3	6.6
Rocky Mountain	18,678	63,096	121,419	139,555	150,108	12.9	6.8	7.3
Colorado	8,951	30,836	62,163	71,600	76,895	13.2	7.3	7.3
Idaho	2,486	8,128	15,482	17,746	19,395	12.6	6.7	7.8
Montana	2,459	7,040	11,790	13,344	14,541	11.1	5.3	7.2
Utah	3,513	11,711	24,320	28,206	30,089	12.8	7.6	7.4
Wyoming	1,267	5,382	7,664	8,659	9,188	15.6	3.6	6.2
Far West	125,164	371,862	820,758	891,896	927,652	11.5	8.2	4.2
Alaska	1,544	5,599	11,550	12,970	13,688	13.7	7.5	5.8
California	95,039	276,110	617,679	659,567	681,061	11.3	8.4	3.3
Hawaii	3,772	10,279	23,266	25,657	27,361	10.5	8.5	5.6
Nevada	2,406	9,250	24,682	28,931	31,569	14.4	10.3	8.5
Oregon	8,169	26,055	49,161	55,286	58,948	12.3	6.6	6.2
Washington	14,234	44,569	94,420	109,485	115,025	12.1	7.8	6.8

^r revised

^p preliminary

¹ Omits the earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad by private U.S. firms.

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

Source: *Survey of Current Business*—1970, 1980, August 1987; 1990-1993, April 1994.

Table 4
State Personal Income Per Capita with Percentage Change, Selected Years 1970-1993

	Personal Income ¹					Average Annual Percentage Change		
	1970	1980	1990 ^r	1992 ^r	1993 ^p	1970-1980	1980-1990	1990-1992
United States	\$4,051	\$9,919	\$18,667	\$20,105	\$20,817	9.4%	6.5%	3.7%
New England	4,445	10,542	21,935	23,406	24,265	9.0	7.6	3.4
Connecticut	5,037	12,110	25,426	27,150	28,110	7.6	9.5	3.4
Maine	3,405	8,224	17,041	18,163	18,895	9.0	8.7	3.5
Massachusetts	4,514	10,612	22,248	23,676	24,563	8.2	9.6	3.4
New Hampshire	3,890	9,789	20,231	21,933	22,659	8.4	10.1	3.9
Rhode Island	4,050	9,516	19,035	20,276	21,096	7.9	8.5	3.5
Vermont	3,604	8,578	17,444	18,792	19,467	8.1	8.8	3.7
Mideast	4,589	10,662	21,682	23,416	24,099	8.3	8.4	3.6
Delaware	4,587	10,241	19,719	20,724	21,481	7.7	7.8	2.9
District of Columbia ²	5,250	12,279	24,643	27,909	29,438	9.6	7.3	6.1
Maryland	4,475	10,809	22,088	23,268	24,044	8.8	8.7	2.9
New Jersey	4,805	11,579	24,182	26,091	26,967	8.2	9.3	3.7
New York	4,855	10,718	22,322	24,095	24,623	7.8	8.4	3.3
Pennsylvania	4,042	9,893	18,884	20,642	21,351	8.9	7.5	4.2
Great Lakes	4,151	10,079	18,297	19,814	20,594	8.6	7.0	4.0
Illinois	4,563	10,840	20,159	21,774	22,582	8.4	7.0	3.9
Indiana	3,771	9,248	16,815	18,366	19,203	8.6	6.9	4.5
Michigan	4,133	10,165	18,239	19,586	20,453	8.9	7.0	3.9
Ohio	4,033	9,723	17,547	19,040	19,688	8.6	7.1	3.9
Wisconsin	3,889	9,846	17,399	19,038	19,811	9.0	7.3	4.4
Plains	3,791	9,533	17,519	19,164	19,662	9.0	7.5	3.9
Iowa	3,804	9,538	16,683	18,275	18,315	9.0	6.8	3.2
Kansas	3,770	9,941	17,639	19,387	20,139	9.2	7.5	4.5
Minnesota	3,995	10,062	18,784	20,503	21,063	9.2	7.8	3.9
Missouri	3,809	9,296	17,407	18,970	19,463	8.8	7.7	3.8
Nebraska	3,759	9,272	17,379	18,974	19,726	8.9	7.3	4.3
North Dakota	3,129	8,539	15,320	17,048	17,488	9.0	7.3	4.5
South Dakota	3,200	8,218	15,628	17,198	17,666	9.3	7.2	4.2
Southeast	3,293	8,483	16,501	17,926	18,753	9.5	8.2	4.4
Alabama	2,945	7,704	14,899	16,522	17,234	9.8	7.7	5.0
Arkansas	2,827	7,470	13,779	15,635	16,143	9.9	7.4	5.4
Florida	3,943	9,765	18,785	19,711	20,857	9.4	8.5	3.5
Georgia	3,377	8,350	17,121	18,549	19,278	9.0	8.8	4.0
Kentucky	3,141	8,018	14,751	16,528	17,173	9.5	7.2	5.2
Louisiana	3,071	8,682	14,279	15,931	16,667	9.3	6.6	5.3
Mississippi	2,597	6,927	12,578	14,082	14,894	10.2	7.1	5.8
North Carolina	3,236	7,998	16,284	17,863	18,702	9.1	8.4	4.7
South Carolina	3,004	7,587	15,101	16,212	16,923	9.3	8.1	3.9
Tennessee	3,151	8,027	15,903	17,674	18,434	9.5	8.1	5.0
Virginia	3,743	9,818	19,543	20,883	21,634	9.4	9.0	3.4
West Virginia	3,078	7,916	13,964	15,598	16,209	9.6	6.4	5.1
Southwest	3,587	9,558	16,323	17,861	18,596	9.5	7.2	4.4
Arizona	3,789	9,161	16,262	17,401	18,121	9.1	8.4	3.7
New Mexico	3,145	8,174	14,213	15,458	16,297	9.4	7.1	4.7
Oklahoma	3,436	9,395	15,117	16,420	17,020	9.5	6.8	4.0
Texas	3,629	9,795	16,747	18,437	19,189	9.6	7.0	4.6
Rocky Mountain	3,707	9,568	16,639	18,293	19,160	9.2	7.0	4.8
Colorado	4,025	10,597	18,818	20,666	21,564	9.3	7.7	4.6
Idaho	3,467	8,570	15,304	16,649	17,646	9.3	6.3	4.9
Montana	3,528	8,924	14,743	16,227	17,322	8.9	6.8	5.5
Utah	3,297	7,953	14,063	15,573	16,180	8.8	6.6	4.8
Wyoming	3,797	11,339	16,905	18,631	19,539	9.8	5.1	4.9
Far West	4,604	11,336	20,242	21,190	21,747	8.6	7.6	2.4
Alaska	5,073	13,830	20,887	22,067	22,846	12.3	4.4	3.0
California	4,746	11,603	20,656	21,348	21,821	8.5	7.8	1.8
Hawaii	4,944	10,616	20,905	22,200	23,354	8.6	7.0	3.8
Nevada	4,878	11,421	20,248	21,648	22,729	9.0	7.0	3.9
Oregon	3,889	9,864	17,201	18,605	19,443	9.2	6.5	4.2
Washington	4,165	10,727	19,268	21,289	21,887	8.4	7.2	4.3

^p preliminary

^r revised

¹ Omits the earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad by private U.S. firms.

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

Source: *Survey of Current Business*—1970, 1980, August 1987; 1990-1993, April 1994.

20 Advisory Commission on Intergovernmental Relations

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

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

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

Following are some of the differences:

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

Table 6: For most NIPA categories, tax and nontax receipts derived from businesses are based largely on information supplied directly by federal agencies rather than on the federal budget. The most widely used source is the

Internal Revenue Service. Tabulations of tax returns are used to derive accruals for corporate profits and excise taxes and to estimate contributions to social insurance. However, budget data are the basis for estimating personal tax receipts.

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

The NIPA surplus or deficit is the difference between the total receipts and expenditures. The surplus or deficit is divided into two parts: the excess of social insurance system receipts over outlays and the surplus or deficit resulting from all other government transactions. The social insurance system includes Social Security (old age and survivors' insurance and disability insurance), Medicare, and various unemployment and retirement funds.

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

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

Table 5
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1994
(millions)

Fiscal Year	Total Budget ¹		Annual Budget Surplus or Deficit			Debt Outstanding and Interest on Debt			
	Receipts	Outlays	Amount	Percent of Receipts	Percent of Outlays	Total Debt Held by Public	Debt as a Percent of GDP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1789-1849	\$1,160	\$1,090	\$70	6.0%	6.4%	\$63	n.a.	n.a.	n.a.
1850-1900	14,462	15,453	-991	-6.9	-6.4	1,263	n.a.	n.a.	n.a.
1901-16	10,218	10,155	63	0.6	0.6	1,225	n.a.	n.a.	n.a.
1917-19	9,876	33,124	-23,248	-235.4	-70.2	25,485	n.a.	n.a.	n.a.
1920-29	43,181	35,556	7,625	17.7	21.4	16,931	n.a.	n.a.	n.a.
1930-39	40,015	60,896	-20,881	-52.2	-34.3	40,440	n.a.	n.a.	n.a.
1940	6,548	9,468	-2,920	-44.6	-30.8	42,772	44.8	899	9.5
1941	8,712	13,653	-4,941	-56.7	-36.2	48,223	42.9	943	6.9
1942	14,634	35,137	-20,503	-140.1	-58.4	67,753	47.8	1,052	3.0
1943	24,001	78,555	-54,554	-227.3	-69.4	127,766	72.8	1,529	1.9
1944	43,747	91,304	-47,557	-108.7	-52.1	184,796	91.7	2,219	2.4
1945	45,159	92,712	-47,553	-105.3	-51.3	235,182	111.0	3,112	3.4
1946	39,296	55,232	-15,936	-40.6	-28.9	241,861	113.9	4,111	7.4
1947	38,514	34,496	4,018	10.4	11.6	224,339	100.8	4,204	12.2
1948	41,560	29,764	11,796	28.4	39.6	216,270	87.7	4,341	14.6
1949	39,415	38,835	580	1.5	1.5	214,322	81.7	4,523	11.6
1950	39,443	42,562	-3,119	-7.9	-7.3	219,023	82.5	4,812	11.3
1951	51,616	45,514	6,102	11.8	13.4	214,326	68.4	4,665	10.2
1952	66,167	67,686	-1,519	-2.3	-2.2	214,758	63.1	4,701	6.9
1953	69,608	76,101	-6,493	-9.3	-8.5	218,383	60.1	5,156	6.8
1954	69,701	70,855	-1,154	-1.7	-1.6	224,499	61.1	4,811	6.8
1955	65,451	68,444	-2,993	-4.6	-4.4	226,616	59.0	4,850	7.1
1956 ²	74,587	70,640	3,947	5.3	5.6	222,156	53.5	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,320	50.2	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,336	50.6	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	234,701	49.0	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	236,840	46.8	6,947	7.5
1961	94,388	97,723	-3,335	-3.5	-3.4	238,357	46.1	6,716	6.9
1962	99,676	106,821	-7,145	-7.2	-6.7	248,010	44.7	6,889	6.4
1963	106,560	111,316	-4,756	-4.5	-4.3	253,978	43.4	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	256,849	41.0	8,199	6.9
1965	116,817	118,228	-1,411	-1.2	-1.2	260,778	38.8	8,591	7.3
1966	130,835	134,532	-3,697	-2.8	-2.7	263,714	35.7	9,386	7.0
1967	148,822	157,464	-8,642	-5.8	-5.5	266,626	33.7	10,268	6.5
1968	152,973	178,134	-25,161	-16.4	-14.1	289,545	34.1	11,090	6.2
1969	186,882	183,640	3,242	1.7	1.8	278,108	30.0	12,699	6.9

Table 5 (cont.)
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1994
(millions)

Fiscal Year	Total Budget ¹		Annual Budget Surplus or Deficit			Debt Outstanding and Interest on Debt			
	Receipts	Outlays	Amount	Percent of Receipts	Percent of Outlays	Total Held by Public	As a Percent of GDP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1970	\$192,807	\$195,649	\$-2,842	-1.5%	-1.5%	\$283,198	28.7%	\$14,380	7.4%
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.8	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	322,377	28.1	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	340,910	26.7	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	343,699	24.5	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	394,700	26.1	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	477,404	28.3	26,727	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	495,509	27.8	6,949	7.2
1977	355,559	409,218	-53,659	-15.1	-13.1	549,103	28.6	29,901	7.3
1978	399,561	458,746	-59,186	-14.8	-12.9	607,125	28.2	35,458	7.7
1979	463,302	503,485	-40,183	-8.7	-8.0	639,761	26.3	42,636	8.5
1980	517,112	590,947	-73,835	-14.3	-12.5	709,291	26.8	52,538	8.9
1981	599,272	678,249	-78,976	-13.2	-11.6	784,791	26.5	68,774	10.1
1982	617,766	745,755	-127,989	-20.7	-17.2	919,238	29.4	85,044	11.4
1983	600,562	808,380	-207,818	-34.6	-25.7	1,131,049	34.1	89,828	11.1
1984	666,457	851,846	-185,388	-27.8	-21.8	1,299,951	35.2	111,123	13.0
1985	734,057	946,391	-212,334	-28.9	-22.4	1,499,362	37.8	129,504	13.7
1986	769,091	990,336	-221,245	-28.8	-22.3	1,736,163	41.1	136,047	13.7
1987	854,143	1,003,911	-149,769	-17.5	-14.9	1,888,134	42.4	138,652	13.8
1988	908,954	1,064,140	-155,187	-17.1	-14.6	2,050,252	42.6	151,838	14.3
1989	990,691	1,143,172	-152,481	-15.5	-13.3	2,189,327	42.3	169,266	14.8
1990 ^e	1,031,321	1,252,705	-221,384	-21.3	-17.7	2,410,366	44.0	184,221	14.7
1991 ^e	1,054,272	1,323,793	-269,521	-25.5	-20.4	2,687,942	47.4	194,541	14.7
1992 ^e	1,090,453	1,380,856	-290,403	-26.6	-21.0	2,998,639	50.5	199,421	14.4
1993 ^e	1,153,535	1,408,205	-254,670	-22.1	-18.1	3,247,178	51.6	198,811	14.1
1994 ^e	1,249,071	1,483,829	-234,758	-18.8	-15.8	3,472,412	52.3	203,448	13.7

n.a. — not available

TQ — transition quarter

e — OMB estimate

^r revised

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

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

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget Baselines, Historical Data, and Alternatives for the Future, January 1994*, Tables 1.1, 7.1. Debt figures prior to 1940 from U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series Y493, page 1117*. Debt figures exclude amounts held in government accounts.

Table 6
Federal Receipts and Expenditures, Selected Years 1965-1993
(billions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992 ^r	1993
Receipts	\$125.8	\$195.2	\$294.8	\$553.0	\$788.6	\$827.2	\$913.8	\$972.3	\$1,059.3	\$1,107.4	\$1,122.2	\$1,183.0	\$1,269.5
Personal Taxes and Nontaxes	53.7	92.2	125.4	256.2	342.8	357.4	400.6	410.1	461.9	482.6	473.4	490.8	521.3
Income Taxes	50.9	88.5	120.4	249.5	335.8	349.9	392.5	401.3	451.7	470.1	461.4	478.0	506.7
Estate and Gift Taxes	2.8	3.7	4.9	6.5	6.4	7.0	7.2	7.6	8.9	11.6	11.0	11.3	13.0
Other ¹	0.1	0.1	0.1	0.2	0.6	0.5	0.9	1.1	1.3	0.9	1.0	1.4	1.6
Corporate Profits	28.9	30.6	43.6	70.3	76.3	83.8	103.2	111.0	117.1	113.9	102.5	120.2	143.1
Indirect Taxes and Nontaxes	16.6	19.5	24.2	39.6	58.6	53.5	58.4	60.9	61.9	66.0	78.2	81.3	87.3
Excise Taxes	13.9	15.7	16.4	26.9	34.8	30.7	32.1	34.6	34.0	36.3	45.6	46.8	50.3
Customs Duties	1.6	2.5	5.9	7.2	12.2	13.7	15.5	16.4	17.5	17.5	17.2	18.3	19.8
Other ²	1.1	1.3	2.0	5.6	11.6	9.1	10.8	9.8	10.4	12.2	15.3	16.2	17.2
Contributions for Social Insurance	26.6	52.9	101.7	186.8	310.9	332.5	351.5	390.4	418.5	444.9	468.2	490.7	517.8
Expenditures	\$124.6	\$208.5	\$364.2	\$613.1	\$969.9	\$1,028.2	\$1,065.6	\$1,109.0	\$1,181.6	\$1,273.6	\$1,332.7	\$1,459.3	\$1,495.9
Purchases of Goods and Services	69.5	100.1	129.4	209.1	344.3	367.8	384.9	387.0	401.6	426.4	447.3	448.8	443.4
Transfer Payments	32.4	63.6	150.3	252.0	378.3	398.4	412.2	436.3	471.5	513.3	521.9	624.5	651.9
To Persons	30.3	61.6	146.8	247.0	366.8	386.2	401.8	425.9	460.2	499.9	550.2	608.2	636.1
To Foreigners	2.1	2.0	3.5	5.0	11.4	12.3	10.4	11.3	13.4	-28.3	16.3	15.8	15.8
Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.8	111.3	118.2	132.3	153.3	171.4	186.2
Net Interest Paid	8.4	14.1	23.0	52.7	127.0	131.0	136.6	146.0	164.8	176.6	186.9	187.1	180.8
Subsidies Less Current Surplus of Government Enterprises	3.2	4.9	7.1	10.6	22.2	26.6	29.1	28.4	25.5	25.1	23.1	27.5	33.6
Less: Wage Accruals Less Disbursements	-	-	0.1	-	-0.2	-	-	-	-	0.1	-0.1	-	-
Surplus or Deficit³	\$1.3	(\$13.3)	(\$69.4)	(\$60.1)	(\$181.4)	(\$201.0)	(\$151.8)	(\$136.6)	(\$122.3)	(\$166.0)	(\$210.4)	(\$276.3)	(\$226.4)
Social Insurance Funds	2.0	3.8	-13.8	-12.9	10.9	17.8	27.0	53.2	62.2	64.0	50.1	32.2	41.3
Other	-0.8	-17.1	-55.6	-47.2	-192.3	-218.8	-178.9	-189.8	-184.6	-230.2	-260.6	-308.5	-267.8

^r revised

- represents zero

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

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

³ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; *Survey of Current Business*, April 1989-1994, Table 3.2.

Table 7
Federal Receipts and Expenditures
as a Percentage of GDP and Per Capita, Selected Years 1965-1993

Year	Percentage of GDP			Per Capita		
	Receipts	Expenditures	Surplus or Deficit ¹	Receipts	Expenditures	Surplus or Deficit ¹
1965	17.9%	17.7%	0.2%	\$647	\$641	\$7
1970	19.3	20.6	-1.3	952	1,017	-65
1975	18.6	23.0	-4.4	1,365	1,686	-321
1980	20.4	22.6	-2.2	2,428	2,692	-264
1985	19.5	24.0	-4.5	3,307	4,067	-761
1986	19.4	24.1	-4.7	3,437	4,273	-835
1987	20.1	23.5	-3.3	3,764	4,389	-625
1988	19.8	22.6	-2.8	3,968	4,526	-558
1989	20.2	22.5	-2.3	4,283	4,777	-494
1990	20.1	23.1	-3.0	4,431	5,096	-664
1991	19.8	23.5	-3.7	4,441	5,274	-833
1992 ^r	19.6	24.2	-4.6	4,631	5,712	-1,082
1993	19.9	23.5	-3.5	4,916	5,792	-877

^r revised

Note: See Table 1 for GDP and population figures.

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

Source: ACIR calculations based on U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; *Survey of Current Business*, April 1989-1994, Table 3.2.

Table 8
State and Local Receipts and Expenditures, Selected Years 1965-1993
(billions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992 ^r	1993
Receipts	\$72.3	\$129.0	\$225.6	\$361.4	\$528.7	\$571.2	\$594.3	\$631.3	\$681.5	\$729.3	\$777.9	\$837.8	\$888.1
Personal Taxes and Nontaxes	8.1	16.7	31.1	56.2	93.9	101.6	111.8	117.6	131.4	138.7	145.4	154.0	160.3
Income Taxes	4.4	10.9	22.5	42.6	72.1	77.4	86.0	89.9	101.4	106.0	110.3	116.7	120.8
Other ¹	3.7	5.8	8.6	13.6	21.8	24.2	25.9	27.7	30.0	32.7	35.1	37.3	39.6
Corporate Profits	2.0	3.7	7.3	14.5	20.2	22.7	23.9	26.0	24.2	22.7	21.5	26.0	31.0
Indirect Business Taxes and Nontaxes	46.1	74.8	115.8	172.3	271.4	292.0	306.5	324.4	352.8	378.2	397.0	421.5	443.1
Sales Taxes	18.2	31.6	51.7	82.9	131.1	140.4	149.8	161.4	172.3	183.5	189.0	200.8	211.7
Property Taxes	23.2	36.7	53.4	68.8	107.0	114.5	121.1	127.6	143.5	155.4	167.7	177.7	186.9
Other ²	4.7	6.5	10.7	20.6	33.3	37.1	35.7	35.4	37.0	39.4	40.4	43.0	44.5
Contributions for Social Insurance	5.0	9.2	16.8	29.7	42.8	47.3	49.2	51.9	54.8	57.3	60.6	64.9	67.4
Federal Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.8	111.3	118.2	132.3	153.3	171.4	186.2
Expenditures	\$72.3	\$127.1	\$221.0	\$336.7	\$472.6	\$517.0	\$554.2	\$593.1	\$636.7	\$699.2	\$760.7	\$830.6	\$886.2
Purchases of Goods and Services	66.8	112.6	192.0	298.0	428.1	465.3	496.6	531.7	573.6	616.8	643.2	683.0	714.6
Durable and Nondurable Goods	6.1	10.4	23.3	41.6	61.0	63.7	68.3	73.6	82.6	90.9	94.4	97.8	101.5
Durable Goods	2.5	3.9	7.8	12.8	22.3	24.6	26.0	28.1	31.9	34.9	36.4	37.6	39.3
Nondurable Goods	3.6	6.5	15.5	28.8	38.7	39.1	42.3	45.5	50.7	56.0	58.0	60.2	62.2
Services	42.3	77.1	133.3	207.4	307.5	335.1	357.3	382.2	410.1	440.6	462.1	485.3	506.9
Compensation of Employees	39.3	71.1	121.1	193.5	283.2	305.9	327.3	351.9	379.8	411.4	435.6	457.3	480.1
Other Services	3.0	6.0	12.2	13.9	24.3	29.2	29.9	30.3	30.4	29.2	26.6	28.0	26.8
Structures	18.4	25.1	35.4	49.0	59.5	66.4	71.0	75.9	80.9	85.3	86.7	99.8	106.2
Transfer Payments to Persons	8.8	20.1	38.9	65.7	101.2	110.9	119.6	130.0	143.6	164.7	198.0	228.6	254.1
Net Interest Paid	-0.3	-1.8	-4.5	-19.3	-38.7	-40.4	-41.2	-44.2	-52.3	-52.4	-48.4	-46.0	-45.3
Less: Dividends Received by Government	0.0	0.2	0.9	1.9	4.5	5.1	5.9	6.9	8.1	9.0	9.5	10.2	10.7
Subsidies Less Current Surplus of Government Enterprises	-3.0	-3.6	-4.5	-5.8	-13.5	-13.7	-14.9	-17.5	-20.1	-20.9	-22.6	-24.8	-26.5
Surplus or Deficit³	\$0.0	\$1.9	\$4.6	\$24.7	\$56.1	\$54.3	\$40.2	\$38.3	\$44.8	\$30.1	\$17.1	\$7.2	\$1.8
Social Insurance Funds	3.4	6.9	13.1	26.9	46.9	52.7	54.8	56.8	62.3	63.0	60.3	59.4	58.6
Other	-3.4	-5.1	-8.5	-2.2	9.2	1.5	-14.7	-18.4	-17.5	-32.9	-43.1	-52.2	-56.7

^r revised

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

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

³ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; *Survey of Current Business*, April 1989-1994, Table 3.3.

Table 9
**State and Local Receipts and Expenditures as a Percentage of GDP and Per Capita
 Selected Years 1965-1993**

Year	Percentage of GDP				Per Capita			
	Receipts	Expenditures	Surplus or Deficit	Surplus or Deficit Exclusive of Social Insurance Funds ¹	Receipts	Expenditures	Surplus or Deficit	Surplus or Deficit Exclusive of Social Insurance Funds ¹
1965	10.3%	10.3%	0.0%	-0.5%	\$372	\$372	\$0	-\$17
1970	12.8	12.6	0.2	-0.5	629	620	9	-25
1975	14.2	13.9	0.3	-0.5	1,045	1,023	21	-39
1980	13.3	12.4	0.9	-0.1	1,587	1,479	108	-10
1985	13.1	11.7	1.4	0.2	2,217	1,982	235	39
1986	13.4	12.1	1.3	0.0	2,374	2,148	226	6
1987	13.1	12.2	0.9	-0.3	2,448	2,282	166	-61
1988	12.9	12.1	0.8	-0.4	2,577	2,421	156	-75
1989	13.0	12.1	0.9	-0.3	2,755	2,574	181	-71
1990	13.2	12.7	0.5	-0.6	2,918	2,798	120	-132
1991	13.7	13.4	0.3	-0.8	3,078	3,010	68	-171
1992 ^r	13.9	13.8	0.1	-0.7	3,279	3,251	28	-204
1993	13.9	13.9	0.0	-0.9	3,439	3,432	7	-220

Note: See Table 1 for GDP and population figures.

^r revised

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

Source: ACIR calculations based on U.S. Department of Commerce, Bureau of Economic Analysis—1965-1988, *The National Income and Product Accounts of the United States, 1929-1988*; *Survey of Current Business*, April 1989-1994, 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 1991*.) The kinds of transactions between governments that are not treated as intergovernmental are:

1. A government-administered employee retirement system covers the employees of other governments; e.g., state-administered retirement systems for local employees treat local contributions as part of the current operation expenditure of the donor government and as insurance trust receipts by the donee government.
2. Interest on outstanding debt that is paid to other governments holding the securities.
3. Government transactions as ordinary suppliers and customers; e.g., in purchasing property or utility services.

For example, when one government buys water or electricity from another government, the entire transaction is treated as utility expenditure and utility revenue. There is no intergovernmental component.

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

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

Table 10
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product
1955-1994
 (billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					<i>Exhibits:</i>			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of			Federal Grants Constant Dollars (1987 dollars)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product	Amount	Percent Real Increase or Decrease (-)	Amount ^f	Percent of Total Grants ^f
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$15.3	4.1%	\$1.6	50.0%
1956	3.6	12.5	10.4	5.0	0.9	16.7	9.2	1.7	45.9
1957	4.0	11.1	10.5	5.2	0.9	17.7	6.0	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	21.0	18.6	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.4	27.1	29.0	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	29.1	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	29.4	1.0	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	32.2	9.5	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	34.0	5.6	3.3	38.0
1964	10.2	18.6	15.4	8.6	1.6	39.7	16.8	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	41.8	5.3	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	48.5	16.0	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	55.3	14.0	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	64.3	16.3	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	65.8	2.3	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	73.6	11.9	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	80.2	9.0	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	92.8	15.7	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	107.3	15.6	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	102.3	-4.7	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	105.4	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	116.1	10.2	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.6	124.3	7.1	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	131.4	5.7	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	128.1	-2.5	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.5	127.6	-0.4	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	121.5	-4.8	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	106.5	-12.3	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	107.0	0.5	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	108.4	1.3	45.4	46.5
1985	105.9	8.5	20.9	11.2	2.7	113.0	4.2	49.4	46.6
1986	112.4	6.1	19.9	11.3	2.7	115.9	2.6	54.2	48.3
1987	108.4	-3.6	18.0	10.8	2.7	108.4	-6.5	57.8	53.3
1988	115.3	6.4	17.7	10.8	2.4	110.8	2.2	62.4	54.1
1989	122.0	5.7	17.3	10.7	2.4	112.2	1.3	67.4	55.2
1990	135.4	11.0	19.4	10.8	2.5	119.7	6.7	77.1	57.0
1991	154.6	14.2	20.5	11.7	2.7	130.9	9.4	90.7	58.7
1992 ^r	178.1	15.2	21.5	12.9	3.0	146.9	12.2	110.0	61.8
1993 ^f	193.7	8.8	21.9	13.8	3.1	155.2	5.7	121.5	62.7
1994 ^e	217.3	12.2	n.a.	14.6	3.3	169.6	9.3	137.6	63.3

n.a. — not available

^r revised

^e OMB estimate

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

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

² See *Special Analysis H of the 1990 Budget of the United States* for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census, and OMB.

³ As defined in the National Income and Product Accounts.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables, 1994*, Table 12.1, p. 178; ACIR, *Characteristics of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1991; Intergovernmental Perspective*, August 1993, p. 30.

Table 11
Federal Grants-in-Aid to State and Local Governments by Function, Selected Fiscal Years 1965-1994
(millions)

Function	1965	1970	1975	1980	1985	1990	1991	1992	1993 ^r	1994 ^e
Amount (in millions)										
Total	\$10,910	\$24,065	\$49,791	\$91,451	\$105,897	\$135,377	\$152,017	\$178,315	\$193,664	\$217,265
Health ¹	624	3,849	8,810	15,758	24,451	43,890	55,783	71,416	79,665	91,524
Income Security ²	3,512	5,795	9,352	18,495	27,153	35,447	36,856	43,504	46,991	52,234
Education, Training, Employment, and Social Services ³	1,050	6,417	12,133	21,862	17,817	23,101	26,020	29,060	30,160	34,429
Transportation ⁴	4,100	4,599	5,864	13,087	17,055	19,225	19,878	20,616	22,343	23,049
Community and Regional Development ⁵	643	1,780	2,842	6,486	5,221	4,965	4,273	4,437	5,666	6,300
Natural Resources and Environment ⁶	183	411	2,437	5,363	4,069	3,745	4,040	3,947	3,796	4,192
General Government ⁷	226	479	7,072	8,616	6,838	2,309	2,224	2,272	2,131	2,370
Agriculture	517	604	404	569	2,420	1,285	1,220	1,142	1,117	1,041
Administration of Justice	-	42	725	529	95	574	940	987	987	1,253
Energy	9	25	43	499	529	461	457	448	460	464
Veterans' Benefits and Services	8	18	32	90	91	134	141	164	189	226
National Defense	33	37	74	93	157	241	185	318	152	175
All Other ⁸	4	9	2	3	2	-	-	3	7	8
Percent of Total										
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Health ¹	5.7	16.0	17.7	17.2	23.1	32.4	36.7	40.1	41.1	42.1
Income Security ²	32.2	24.1	18.8	20.2	25.6	26.2	24.2	24.4	24.3	24.0
Education, Training, Employment, and Social Services ³	9.6	26.7	24.4	23.9	16.8	17.1	17.1	16.3	15.6	15.8
Transportation ⁴	37.6	19.1	11.8	14.3	16.1	14.2	13.1	11.6	11.5	10.6
Community and Regional Development ⁵	5.9	7.4	5.7	7.1	4.9	3.7	2.8	2.5	2.9	2.9
Natural Resources and Environment ⁶	1.7	1.7	4.9	5.9	3.8	2.8	2.7	2.2	2.0	2.0
General Government ⁷	2.1	2.0	14.2	9.4	6.5	1.7	1.5	1.3	1.1	1.1
Agriculture	4.7	2.5	0.8	0.6	2.3	0.9	0.8	0.6	0.6	0.5
Administration of Justice	-	0.2	1.5	0.6	0.1	0.4	0.6	0.6	0.5	0.6
Energy	0.1	0.1	0.1	0.5	0.5	0.3	0.3	0.3	0.2	0.2
Veterans' Benefits and Services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
National Defense	0.3	0.2	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1
All Other ⁸	<	<	<	<	<	-	-	<	<	<

- represents zero ^eestimate ^rrevised

¹ Mainly Medicaid.

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

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

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

⁵ Mainly Community Development Block Grants.

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

⁷ Included General Revenue Sharing from 1973 to 1987.

⁸ Includes international affairs and commerce and housing credit.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables, 1994*, Table 12.2.

Table 12
Federal Expenditures by State, FY 1993
(millions)

Region and State	Total	Grants ¹	Salaries and Wages	Direct Payments to Individuals ²	Procurement Contracts ³	Other Programs ⁴
United States⁵	\$1,224,689	\$191,029	\$165,039	\$645,980	\$176,341	\$46,351
New England	69,146	11,693	6,458	35,822	12,615	2,559
Connecticut	16,447	2,691	1,368	8,671	3,277	439
Maine	6,664	1,166	810	3,349	1,222	118
Massachusetts	34,300	5,520	3,020	17,014	7,062	1,684
New Hampshire	4,128	652	404	2,478	465	130
Rhode Island	5,287	1,107	610	2,972	467	130
Vermont	2,320	557	246	1,338	122	58
Mideast	217,677	39,637	24,318	122,214	23,847	7,663
Delaware	2,833	455	438	1,687	186	67
Maryland	33,775	3,310	7,227	12,743	7,745	2,750
New Jersey	35,885	6,189	3,671	21,631	3,740	655
New York	87,442	21,166	7,241	49,121	7,438	2,477
Pennsylvania	57,742	8,517	5,741	37,032	4,738	1,714
Great Lakes	171,396	29,344	15,833	106,180	14,029	6,008
Illinois	47,559	7,845	5,306	29,368	3,189	1,851
Indiana	22,111	3,732	2,066	12,908	2,116	1,288
Michigan	36,830	6,654	2,725	24,177	2,243	1,031
Ohio	45,985	7,716	4,353	27,825	5,114	976
Wisconsin	18,911	3,397	1,383	11,902	1,367	862
Plains	86,194	12,610	9,550	44,351	11,353	8,330
Iowa	12,131	1,737	864	7,163	658	1,709
Kansas	11,886	1,608	1,790	6,438	986	1,064
Minnesota	18,017	3,297	1,525	9,549	2,034	1,612
Missouri	29,278	3,566	3,293	13,967	6,641	1,811
Nebraska	7,613	1,108	966	3,918	559	1,061
North Dakota	3,642	640	559	1,586	235	623
South Dakota	3,627	654	553	1,730	240	450
Southeast	301,344	42,839	46,306	159,963	44,376	7,862
Alabama	21,180	3,081	3,085	11,135	3,333	545
Arkansas	10,843	1,855	969	6,848	533	637
Florida	68,523	7,579	7,351	43,391	8,982	1,220
Georgia	30,139	4,408	5,832	14,505	4,670	725
Kentucky	16,797	3,041	2,535	9,376	1,461	384
Louisiana	20,204	4,817	2,099	9,965	2,601	722
Mississippi	13,080	2,285	1,469	6,825	2,014	488
North Carolina	27,210	4,498	4,727	15,350	1,868	767
South Carolina	16,367	2,521	2,537	8,275	2,734	299
Tennessee	23,778	3,925	2,600	12,544	4,285	425
Virginia	44,295	2,945	12,346	16,086	11,432	1,487
West Virginia	8,928	1,884	756	5,663	463	163
Southwest	119,640	17,320	16,318	60,627	21,004	4,417
Arizona	18,376	2,640	2,250	9,804	3,181	501
New Mexico	11,197	1,534	1,572	3,750	4,046	295
Oklahoma	14,799	2,111	2,609	8,420	1,022	638
Texas	75,268	11,035	9,887	38,653	12,755	2,983

Table 12 (cont.)
Federal Expenditures by State, FY 1993
(millions)

Region and State	Total	Grants ¹	Salaries and Wages	Direct Payments to Individuals ²	Procurement Contracts ³	Other Programs ⁴
Rocky Mountain	37,038	5,470	6,540	16,159	6,853	2,016
Colorado	18,159	2,109	3,452	7,461	4,253	883
Idaho	4,825	712	615	2,365	924	209
Montana	4,376	831	612	2,074	254	606
Utah	7,461	1,173	1,504	3,263	1,279	242
Wyoming	2,217	645	357	996	143	76
Far West	202,004	30,155	29,480	98,229	38,252	5,890
Alaska	4,611	948	1,624	886	972	181
California	147,364	21,635	19,239	70,952	31,483	4,056
Hawaii	7,052	984	2,385	2,732	743	208
Nevada	5,766	767	738	3,147	1,031	83
Oregon	12,379	2,099	1,389	7,928	562	401
Washington	24,832	3,722	4,105	12,584	3,461	961
District of Columbia ⁶	20,250	1,961	10,236	2,435	4,012	1,606

¹ Among the largest programs in this category are (federal expenditures only) Medicaid (\$75.8 billion), AFDC (\$15.6 billion), and highway programs (\$16.2 billion).

² Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits, unemployment compensation, Supplemental Security Income (SSI), and food stamps.

³ Defense contracts account for 65% of the total in this category.

⁴ Includes grant amounts other than those for state and local governments and direct payments other than individuals. Agricultural programs represent approximately 26% of the total amount in the "other" category.

⁵ Totals exclude U.S. territories and amounts undistributed.

⁶ Because of the unique nature of the District of Columbia, these figures should not be compared to states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 2.

Source: U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1993*, Table 1.

Table 13
Federal Grants to State and Local Governments, with Percentage Change, Fiscal Years 1988-1993

Region and State	Amount (millions)						Annual Percentage Change				
	1988	1989	1990	1991	1992	1993	1989	1990	1991	1992	1993
United States	\$109,834	\$117,830	\$130,560	\$149,307	\$173,972	\$191,029	7.3%	10.8%	14.4%	16.5%	9.8%
New England	6,901	7,598	8,169	9,885	11,282	11,693	10.1	7.5	21.0	14.1	3.6
Connecticut	1,542	1,771	1,973	2,393	2,593	2,691	14.9	11.4	21.3	8.4	3.8
Maine	665	688	762	926	1,047	1,166	3.5	10.8	21.5	13.1	11.4
Massachusetts	3,328	3,688	3,857	4,709	5,218	5,520	10.8	4.6	22.1	10.8	5.8
New Hampshire	398	411	427	540	935	652	3.3	3.9	26.5	73.1	-30.3
Rhode Island	644	684	773	908	986	1,107	6.2	13.0	17.5	8.6	12.3
Vermont	324	356	377	409	503	557	9.9	5.9	8.5	23.0	10.7
Mideast	23,938	26,129	28,526	31,556	36,180	39,637	9.2	9.2	10.6	14.7	9.6
Delaware	319	313	313	386	425	455	-1.9	0.0	23.3	10.1	7.1
Maryland	2,004	2,156	2,350	2,557	2,940	3,310	7.6	9.0	8.8	15.0	12.6
New Jersey	3,328	3,570	3,977	4,517	5,217	6,189	7.3	11.4	13.6	15.5	18.6
New York	12,494	13,700	15,761	17,226	19,305	21,166	9.7	15.0	9.3	12.1	9.6
Pennsylvania	5,793	6,390	6,125	6,870	8,293	8,517	10.3	-4.1	12.2	20.7	2.7
Great Lakes	17,794	18,934	20,380	23,166	26,374	29,344	6.4	7.6	13.7	13.8	11.3
Illinois	4,670	4,989	5,280	5,954	6,937	7,845	6.8	5.8	12.8	16.5	13.1
Indiana	1,960	2,115	2,423	2,767	3,242	3,732	7.9	14.6	14.2	17.2	15.1
Michigan	4,243	4,553	4,751	5,426	6,004	6,654	7.3	4.3	14.2	10.7	10.8
Ohio	4,693	4,965	5,388	6,220	7,064	7,716	5.8	8.5	15.4	13.6	9.2
Wisconsin	2,228	2,312	2,538	2,799	3,127	3,397	3.8	9.8	10.3	11.7	8.6
Plains	7,758	7,999	8,614	9,966	11,629	12,610	3.1	7.7	15.7	16.7	8.4
Iowa	1,199	1,183	1,289	1,475	1,660	1,737	-1.3	9.0	14.4	12.5	4.6
Kansas	880	912	1,021	1,165	1,376	1,608	3.6	12.0	14.1	18.1	16.9
Minnesota	2,120	2,269	2,366	2,559	2,894	3,297	7.0	4.3	8.2	13.1	13.9
Missouri	1,942	2,031	2,177	2,827	3,498	3,566	4.6	7.2	29.9	23.7	1.9
Nebraska	712	709	779	868	997	1,108	-0.4	9.9	11.4	14.9	11.1
North Dakota	462	431	471	533	603	640	-6.7	9.3	13.2	13.1	6.1
South Dakota	443	464	511	539	601	654	4.7	10.1	5.5	11.5	8.8
Southeast	23,235	24,992	28,157	32,482	38,725	42,839	7.6	12.7	15.4	19.2	10.6
Alabama	1,721	1,802	2,101	2,347	2,795	3,081	4.7	16.6	11.7	19.1	10.2
Arkansas	1,011	1,106	1,250	1,439	1,691	1,855	9.4	13.0	15.1	17.5	9.7
Florida	3,419	4,095	4,576	5,209	6,187	7,579	19.8	11.7	13.8	18.8	22.5
Georgia	2,964	3,089	3,136	3,553	4,028	4,408	4.2	1.5	13.3	13.4	9.4
Kentucky	1,766	1,853	2,044	2,493	2,951	3,041	4.9	10.3	22.0	18.4	3.0
Louisiana	2,135	2,304	2,658	3,249	4,417	4,817	7.9	15.4	22.2	35.9	9.1
Mississippi	1,324	1,366	1,595	1,822	2,193	2,285	3.2	16.8	14.2	20.4	4.2
North Carolina	2,299	2,498	2,942	3,447	3,971	4,498	8.7	17.8	17.2	15.2	13.3
South Carolina	1,354	1,455	1,892	2,078	2,393	2,521	7.5	30.0	9.8	15.2	5.3
Tennessee	2,225	2,353	2,717	3,129	3,658	3,925	5.8	15.5	15.2	16.9	7.3
Virginia	1,961	2,119	2,237	2,432	2,773	2,945	8.1	5.6	8.7	14.0	6.2
West Virginia	1,056	952	1,009	1,284	1,668	1,884	-9.8	6.0	27.3	29.9	12.9
Southwest	8,582	9,694	11,036	12,553	15,325	17,320	13.0	13.8	13.7	22.1	13.0
Arizona	1,177	1,305	1,620	1,810	2,235	2,640	10.9	24.1	11.7	23.5	18.1
New Mexico	831	907	959	1,118	1,379	1,534	9.1	5.7	16.6	23.3	11.2
Oklahoma	1,406	1,508	1,568	1,788	2,066	2,111	7.3	4.0	14.0	15.5	2.2
Texas	5,168	5,974	6,889	7,837	9,645	11,035	15.6	15.3	13.8	23.1	14.4
Rocky Mountain	3,437	3,725	3,995	4,420	4,999	5,470	8.4	7.2	10.6	13.1	9.4
Colorado	1,241	1,359	1,429	1,707	1,905	2,109	9.5	5.2	19.5	11.6	10.7
Idaho	477	501	569	590	694	712	5.0	13.6	3.7	17.6	2.6
Montana	546	559	591	687	765	831	2.4	5.7	16.2	11.4	8.6
Utah	725	822	838	839	1,042	1,173	13.4	1.9	0.1	24.2	12.6
Wyoming	448	484	568	597	593	645	8.0	17.4	5.1	-0.7	8.8
Far West	16,574	17,236	19,965	23,432	27,507	30,155	4.0	15.8	17.4	17.4	9.6
Alaska	593	663	717	738	837	948	11.8	8.1	2.9	13.4	13.3
California	11,676	11,936	13,932	16,885	19,738	21,635	2.2	16.7	21.2	16.9	9.6
Hawaii	477	528	598	739	839	984	10.7	13.3	23.6	13.5	17.3
Nevada	336	389	442	544	669	767	15.8	13.6	23.1	23.0	14.6
Oregon	1,322	1,426	1,708	1,694	2,050	2,099	7.9	19.8	-0.8	21.0	2.4
Washington	2,170	2,294	2,568	2,832	3,374	3,722	5.7	11.9	10.3	19.1	10.3
District of Columbia ¹	1,615	1,523	1,718	1,847	1,951	1,961	-5.7	12.8	7.5	5.6	0.5

¹ Because of the unique nature of the District of Columbia, these figures should not be compared to states. The Bureau of the Census classifies the District of Columbia as a municipality.

Source: U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1993*, Table 2.

Table 14
State Intergovernmental Expenditures to Local Governments, by Function, Selected Years 1954-1992
(millions)

Fiscal Year	Total	Annual Percentage Change	General Support	Corrections	Education	Health	Highways	Public Welfare	Other ²
1954	\$5,679		\$600	n.a.	\$2,930	n.a.	\$871	\$1,004	\$274
1964	12,968	8.6% ¹	1,053	n.a.	7,664	n.a.	1,524	2,108	619
1965	14,173	9.3	1,102	n.a.	8,351	n.a.	1,630	2,436	654
1966	16,928	19.4	1,361	n.a.	10,177	n.a.	1,725	2,882	783
1967	19,056	12.6	1,585	n.a.	11,845	n.a.	1,861	2,897	868
1968	21,949	15.2	1,993	n.a.	13,321	n.a.	2,029	3,527	1,079
1969	24,779	12.9	2,135	n.a.	14,858	n.a.	2,109	4,402	1,275
1970	28,893	16.6	2,958	n.a.	17,085	n.a.	2,439	5,003	1,408
1971	32,640	13.0	3,258	n.a.	19,292	n.a.	2,507	5,760	1,823
1972	36,759	12.6	3,752	n.a.	21,195	n.a.	2,633	6,944	2,235
1973	40,822	11.1	4,280	n.a.	23,316	n.a.	2,953	7,532	2,742
1974	45,940	12.5	4,804	83	27,107	n.a.	3,211	7,369	3,366
1975	51,978	13.1	5,129	103	31,110	n.a.	3,225	8,101	4,310
1976	57,858	11.3	5,674	120	34,084	n.a.	3,241	9,476	5,263
1977	62,470	8.0	6,373	123	36,975	n.a.	3,631	10,133	5,235
1978	67,287	7.7	6,819	118	40,125	n.a.	3,821	10,047	6,356
1979	75,975	12.9	8,224	195	46,206	n.a.	4,149	10,146	7,055
1980	84,505	11.2	8,644	237	52,688	n.a.	4,383	10,977	7,576
1981	93,180	10.3	9,570	277	57,257	n.a.	4,751	12,882	8,441
1982	98,743	6.0	10,044	366	60,684	n.a.	5,028	13,744	8,877
1983	101,309	2.6	10,364	456	63,118	n.a.	5,277	13,091	9,003
1984	108,373	7.0	10,745	571	67,485	3,363	5,687	13,628	6,894
1985	121,571	12.2	12,320	801	74,937	4,342	6,019	14,629	8,524
1986	131,966	8.6	13,384	915	81,929	4,609	6,470	16,298	8,360
1987	141,426	7.2	14,245	932	88,253	4,875	6,785	17,331	9,004
1988	151,662	7.2	14,897	1,016	95,391	5,407	6,949	17,665	10,338
1989	165,506	9.1	15,750	1,192	104,601	6,229	7,376	19,614	10,743
1990	175,096	5.8	16,565	1,369	109,251	7,157	7,784	21,770	11,200
1991	186,469	6.5	16,977	1,433	116,109	7,292	8,126	24,341	12,191
1992	201,313	8.0	16,368	1,689	124,920	6,360	8,481	29,512	13,983

¹ Average annual change from 1954 to 1964.

² Includes transit subsidies, sewerage, corrections, housing and community development, and other.

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

Table 15
State Intergovernmental Expenditures to Local Governments, FY 1992
(thousands)

Region and State	Total			Counties, Municipalities, and Townships	School Districts	Other ¹
	Amount	Per Capita	Percentage of Personal Income			
United States	\$197,704,523	\$777	3.9%	\$85,661,763	\$102,961,990	\$9,080,770
New England	7,767,270	589	2.5	5,419,405	563,293	1,894,897
Connecticut	2,090,932	638	2.3	1,902,653	22,113	166,166
Maine	704,353	570	3.1	23,484	-	680,869
Massachusetts	3,899,988	651	2.7	2,855,110	245,856	799,022
New Hampshire	293,668	263	1.2	136,144	20,835	136,689
Rhode Island	486,073	486	2.4	445,819	38,428	1,826
Vermont	292,256	512	2.7	56,195	236,061	-
Mideast²	43,510,936	986	4.2	26,246,004	16,524,665	636,969
Delaware	389,754	564	2.7	68,135	321,619	-
Maryland	2,558,489	520	2.2	2,520,533	-	37,956
New Jersey	7,769,270	994	3.8	4,261,268	3,429,028	78,974
New York	24,270,942	1,340	5.6	16,445,962	7,748,696	76,284
Pennsylvania	8,522,481	711	3.4	2,950,106	5,025,322	547,053
Great Lakes	30,016,503	703	3.5	9,759,803	17,023,032	3,313,478
Illinois	6,704,602	577	2.7	1,752,949	4,249,610	702,043
Indiana	3,663,581	648	3.5	971,980	2,190,681	500,920
Michigan	6,915,593	733	3.7	2,884,225	3,855,645	175,723
Ohio	7,997,263	726	3.8	2,168,824	4,501,745	1,326,694
Wisconsin	4,735,464	948	5.0	1,981,825	2,225,351	528,288
Plains	12,812,412	715	3.7	3,224,617	8,769,916	628,975
Iowa	2,139,393	763	4.2	482,866	1,543,803	112,724
Kansas	1,440,818	573	3.0	277,373	1,103,697	59,748
Minnesota	4,733,385	1,059	5.2	1,855,398	2,728,781	149,206
Missouri	2,773,013	534	2.8	284,782	2,293,534	194,697
Nebraska	1,042,643	651	3.4	138,543	618,209	285,891
North Dakota	402,727	635	3.7	126,168	271,510	5,049
South Dakota	280,433	396	2.3	59,487	210,382	10,564
Southeast	37,004,584	606	3.4	15,954,763	20,471,822	554,766
Alabama	2,143,312	518	3.1	441,633	1,699,130	2,549
Arkansas	1,463,774	611	3.9	249,235	1,160,554	53,985
Florida	8,403,589	623	3.2	1,896,926	6,176,792	329,871
Georgia	3,723,502	550	3.0	348,408	3,319,732	55,362
Kentucky	2,392,289	637	3.9	341,596	2,018,033	32,660
Louisiana	2,634,974	616	3.9	405,252	2,175,623	54,099

Table 15 (cont.)
State Intergovernmental Expenditures to Local Governments, FY 1992
(thousands)

Region and State	Total			Counties, Municipalities, and Townships	School Districts	Other ¹
	Amount	Per Capita	Percentage of Personal Income			
Southeast (cont.)						
Mississippi	\$1,765,089	\$675	4.8	\$522,604	\$1,240,259	\$2,226
North Carolina	5,523,219	808	4.5	5,520,717	-	2,502
South Carolina	2,031,830	564	3.5	439,506	1,587,925	4,399
Tennessee	2,283,598	454	2.6	2,256,921	7,798	18,879
Virginia	3,489,912	546	2.6	3,480,261	-	9,651
West Virginia	1,149,496	635	4.1	51,704	1,085,976	11,816
Southwest						
Arizona	16,109,043	612	3.4	2,544,941	12,773,971	527,028
Arizona	2,996,879	782	4.5	1,287,326	1,663,976	45,577
New Mexico	1,619,075	1,023	6.6	448,964	1,156,037	14,074
Oklahoma	2,127,674	664	4.0	272,927	1,780,682	74,065
Texas	9,365,415	530	2.9	535,724	8,173,276	656,415
Rocky Mountain						
Colorado	5,133,165	673	3.7	1,342,807	3,668,765	111,050
Colorado	1,953,497	564	2.7	709,570	1,219,802	24,125
Idaho	780,198	732	4.4	107,555	605,959	66,684
Montana	610,277	742	4.6	138,496	457,707	14,074
Utah	1,138,994	629	4.0	146,409	986,214	6,371
Wyoming	650,199	1,398	7.5	240,777	399,083	10,339
Far West						
Alaska	45,350,610	1,077	5.1	21,169,423	23,166,526	572,739
Alaska	948,225	1,613	7.3	864,262	-	83,963
California	37,016,346	1,198	5.6	18,466,485	17,841,736	708,125
Hawaii	117,127	101	0.5	98,136	-	18,991
Nevada	1,103,988	826	3.8	398,571	702,636	2,781
Oregon	1,613,334	543	2.9	619,011	981,564	12,759
Washington	4,551,590	885	4.2	722,958	3,640,590	188,042

- represents zero

¹ Includes special districts, and combined and unallocable.

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1992*, Table 13.

Table 16
State Intergovernmental Expenditures, by Function, FY 1992
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
United States	\$201,313,434	\$124,919,686	\$29,511,968	\$16,368,139	\$8,480,871	\$6,359,903	\$3,593,215	\$1,688,593	\$1,062,020	\$9,329,039
New England	7,948,268	4,701,649	640,342	1,068,242	194,996	22,661	698,397	151,652	202,223	352,741
Connecticut	2,090,932	1,567,068	194,928	127,669	30,331	16,434	-	-	31,059	123,443
Maine	711,798	588,415	24,089	55,366	19,754	5,566	-	-	192	18,416
Massachusetts	4,047,945	1,739,212	308,523	822,569	102,112	35	613,762	151,362	164,851	145,519
New Hampshire	293,668	149,802	54,238	31,517	21,294	626	-	270	6,121	29,800
Rhode Island	500,667	421,079	47,477	20,805	-	-	-	-	-	11,306
Vermont	303,258	236,073	11,087	10,316	21,505	-	-	20	-	24,257
Mideast²	44,135,931	24,549,175	10,180,267	2,113,330	680,167	1,667,557	1,852,911	386,517	274,295	2,431,712
Delaware	390,542	321,913	796	-	4,766	12,779	15,811	-	-	34,477
Maryland	2,558,591	1,743,746	102	109,737	281,024	231,869	68,556	10,050	11,167	102,340
New Jersey	7,859,234	4,549,082	1,269,653	963,929	168	72,219	-	68,475	15,090	920,618
New York	24,711,442	12,893,270	7,517,628	889,567	83,069	667,568	1,373,778	272,285	141,451	872,826
Pennsylvania	8,616,122	5,041,164	1,392,088	150,097	311,140	683,122	394,766	35,707	106,587	501,451
Great Lakes	30,200,283	17,164,916	2,214,821	4,623,645	2,634,465	1,362,757	389,508	152,165	94,470	1,563,536
Illinois	6,706,663	4,249,610	354,601	762,891	438,823	65,910	206,641	32,530	30,010	565,647
Indiana	3,677,893	2,190,681	300,366	659,668	341,751	43,765	-	19,750	-	121,912
Michigan	6,970,998	3,855,645	299,561	940,745	727,331	583,440	90,632	7,820	23,573	442,251
Ohio	7,999,399	4,633,832	935,071	1,045,997	761,250	342,527	36,753	42,455	40,887	160,627
Wisconsin	4,845,330	2,235,148	325,222	1,214,344	365,310	327,115	55,482	49,610	-	273,099
Plains	12,838,489	8,785,694	611,396	1,148,787	1,040,132	362,890	37,106	73,607	94,788	684,089
Iowa	2,160,539	1,543,803	40,521	147,354	266,126	43,147	-	31,731	24,320	63,537
Kansas	1,440,836	1,103,697	15,123	88,485	113,182	64,888	-	10,357	14,415	30,689
Minnesota	4,733,385	2,739,762	531,511	683,833	323,519	130,164	32,677	30,626	26,039	235,254
Missouri	2,773,013	2,293,534	15,511	8,073	170,305	8,409	1,820	821	23,489	251,051
Nebraska	1,047,544	622,890	7,147	145,725	109,535	98,419	2,609	-	-	61,219
North Dakota	402,727	271,626	955	50,774	42,273	17,175	-	37	-	19,887
South Dakota	280,445	210,382	628	24,543	15,192	688	-	35	6,525	22,452
Southeast	37,013,432	28,275,759	1,237,530	2,997,454	1,205,138	919,864	228,042	340,851	250,688	1,605,567
Alabama	2,143,312	1,699,130	10,079	101,752	148,290	11,224	-	4,103	-	168,734
Arkansas	1,465,060	1,160,554	634	46,427	121,983	55,085	-	2,422	-	77,955
Florida	8,405,800	6,176,792	185,515	1,409,682	165,716	91,934	68,380	-	27,074	280,707
Georgia	3,723,502	3,319,732	-	-	11,774	277,752	8,017	21,739	36,277	48,211
Kentucky	2,392,289	2,018,298	7,085	-	90,727	92,905	-	28,800	22,435	132,039
Louisiana	2,634,974	2,175,623	49,736	150,566	41,548	2,462	-	41,546	26,277	147,216

Table 16 (cont.)
State Intergovernmental Expenditures, by Function, FY 1992
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (cont.)										
Mississippi	\$1,765,089	\$1,244,088	\$63,103	\$279,100	\$80,602	\$28,894	-	\$2,161	\$31,516	\$35,625
North Carolina	5,523,219	4,028,979	368,591	468,987	138,085	313,995	-	11,028	38,925	154,629
South Carolina	2,031,830	1,587,925	9,779	265,822	1,260	19,345	-	-	-	147,699
Tennessee	2,288,949	1,312,052	271,361	235,746	250,769	876	19,549	62,730	31,382	104,484
Virginia	3,489,912	2,466,610	271,647	26,093	154,384	16,435	84,635	166,322	24,669	279,117
West Virginia	1,149,496	1,085,976	-	13,279	-	8,957	-	-	12,133	29,151
Southwest										
Arizona	16,147,705	12,775,048	502,572	1,075,679	520,766	502,600	5,763	209,143	10,100	546,034
Arizona	2,996,879	1,663,976	227,926	607,224	322,964	49,037	-	29,461	-	96,291
New Mexico	1,619,075	1,156,037	-	398,631	14,976	1,620	-	937	160	46,714
Oklahoma	2,166,336	1,781,073	55,053	19,407	174,540	70,802	-	5,077	9,940	50,444
Texas	9,365,415	8,173,962	219,593	50,417	8,286	381,141	5,763	173,668	-	352,585
Rocky Mountain										
Colorado	5,150,982	3,670,525	360,924	278,329	365,758	110,255	963	8,677	16,519	339,032
Colorado	1,969,365	1,219,986	349,956	25,969	188,869	26,495	-	3,767	14,364	139,959
Idaho	780,742	605,959	-	67,364	74,892	5,947	-	4,907	-	21,673
Montana	610,277	457,707	4,915	45,679	14,021	11,615	963	-	-	75,377
Utah	1,140,214	986,214	3,268	-	49,509	48,522	-	-	-	52,701
Wyoming	650,384	400,659	2,785	139,317	38,467	17,676	-	3	2,155	49,322
Far West										
Alaska	46,701,844	24,371,039	13,652,968	2,912,017	1,806,204	1,323,551	380,525	361,081	118,937	1,643,426
Alaska	1,048,860	625,881	100,635	73,266	33,245	70,310	-	4,900	-	140,623
California	39,402,316	19,042,747	13,597,738	2,387,811	1,187,671	1,049,744	374,916	325,954	113,833	1,321,902
Hawaii	127,640	-	10,513	77,390	-	17,458	-	-	-	22,279
Nevada	1,107,607	702,636	7,977	335,751	40,786	1,595	-	1,167	-	17,695
Oregon	1,613,334	982,966	-	96,786	289,115	164,108	5,609	33,960	-	40,790
Washington	4,578,587	3,642,690	47,253	91,669	288,632	108,104	132,096	-	5,104	263,039

- represents zero

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1992*, Table 14.

Table 17
State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1992

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
United States	\$201,313,434	62.1%	14.7%	8.1%	4.2%	3.2%	1.8%	0.8%	0.5%	4.6%
New England	7,948,268	59.2	8.1	13.4	2.5	0.3	8.8	1.9	2.5	4.4
Connecticut	2,090,932	74.9	9.3	6.1	1.5	0.8	-	-	1.5	5.9
Maine	711,798	82.7	3.4	7.8	2.8	0.8	-	-	<	2.6
Massachusetts	4,047,945	43.0	7.6	20.3	2.5	<	15.2	3.7	4.1	3.6
New Hampshire	293,668	51.0	18.5	10.7	7.3	0.2	-	0.1	2.1	10.1
Rhode Island	500,667	84.1	9.5	4.2	-	-	-	-	-	2.3
Vermont	303,258	77.8	3.7	3.4	7.1	-	-	<	-	8.0
Mideast²	44,135,931	55.6	23.1	4.8	1.5	3.8	4.2	0.9	0.6	5.5
Delaware	390,542	82.4	0.2	-	1.2	3.3	4.0	-	-	8.8
Maryland	2,558,591	68.2	<	4.3	11.0	9.1	2.7	0.4	0.4	4.0
New Jersey	7,859,234	57.9	16.2	12.3	<	0.9	-	0.9	0.2	11.7
New York	24,711,442	52.2	30.4	3.6	0.3	2.7	5.6	1.1	0.6	3.5
Pennsylvania	8,616,122	58.5	16.2	1.7	3.6	7.9	4.6	0.4	1.2	5.8
Great Lakes	30,200,283	56.8	7.3	15.3	8.7	4.5	1.3	0.5	0.3	5.2
Illinois	6,706,663	63.4	5.3	11.4	6.5	1.0	3.1	0.5	0.4	8.4
Indiana	3,677,893	59.6	8.2	17.9	9.3	1.2	-	0.5	-	3.3
Michigan	6,970,998	55.3	4.3	13.5	10.4	8.4	1.3	0.1	0.3	6.3
Ohio	7,999,399	57.9	11.7	13.1	9.5	4.3	0.5	0.5	0.5	2.0
Wisconsin	4,845,330	46.1	6.7	25.1	7.5	6.8	1.1	1.0	-	5.6
Plains	12,838,489	68.4	4.8	8.9	8.1	2.8	0.3	0.6	0.7	5.3
Iowa	2,160,539	71.5	1.9	6.8	12.3	2.0	-	1.5	1.1	2.9
Kansas	1,440,836	76.6	1.0	6.1	7.9	4.5	-	0.7	1.0	2.1
Minnesota	4,733,385	57.9	11.2	14.4	6.8	2.7	0.7	0.6	0.6	5.0
Missouri	2,773,013	82.7	0.6	0.3	6.1	0.3	0.1	<	0.8	9.1
Nebraska	1,047,544	59.5	0.7	13.9	10.5	9.4	0.2	-	-	5.8
North Dakota	402,727	67.4	0.2	12.6	10.5	4.3	-	<	-	4.9
South Dakota	280,445	75.0	0.2	8.8	5.4	0.2	-	<	2.3	8.0
Southeast	37,013,432	76.4	3.3	8.1	3.3	2.5	0.6	0.9	0.7	4.3
Alabama	2,143,312	79.3	0.5	4.7	6.9	0.5	-	0.2	-	7.9
Arkansas	1,465,060	79.2	<	3.2	8.3	3.8	-	0.2	-	5.3
Florida	8,405,800	73.5	2.2	16.8	2.0	1.1	0.8	-	0.3	3.3
Georgia	3,723,502	89.2	-	-	0.3	7.5	0.2	0.6	1.0	1.3
Kentucky	2,392,289	84.4	0.3	-	3.8	3.9	-	1.2	0.9	5.5
Louisiana	2,634,974	82.6	1.9	5.7	1.6	0.1	-	1.6	1.0	5.6

Table 17 (cont.)
 State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1992

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (cont.)										
Mississippi	\$1,765,089	70.5%	3.6%	15.8%	4.6%	1.6%	-	0.1%	1.8%	2.0%
North Carolina	5,523,219	72.9	6.7	8.5	2.5	5.7	-	0.2	0.7	2.8
South Carolina	2,031,830	78.2	0.5	13.1	0.1	1.0	-	-	-	7.3
Tennessee	2,288,949	57.3	11.9	10.3	11.0	<	0.9	2.7	1.4	4.6
Virginia	3,489,912	70.7	7.8	0.7	4.4	0.5	2.4	4.8	0.7	8.0
West Virginia	1,149,496	94.5	-	1.2	-	0.8	-	-	1.1	2.5
Southwest										
Arizona	16,147,705	79.1	3.1	6.7	3.2	3.1	<	1.3	0.1	3.4
Arizona	2,996,879	55.5	7.6	20.3	10.8	1.6	-	1.0	-	3.2
New Mexico	1,619,075	71.4	-	24.6	0.9	0.1	-	0.1	<	2.9
Oklahoma	2,166,336	82.2	2.5	0.9	8.1	3.3	-	0.2	0.5	2.3
Texas	9,365,415	87.3	2.3	0.5	0.1	4.1	0.1	1.9	-	3.8
Rocky Mountain										
Colorado	5,150,982	71.3	7.0	5.4	7.1	2.1	<	0.2	0.3	6.6
Colorado	1,969,365	61.9	17.8	1.3	9.6	1.3	-	0.2	0.7	7.1
Idaho	780,742	77.6	-	8.6	9.6	0.8	-	0.6	-	2.8
Montana	610,277	75.0	0.8	7.5	2.3	1.9	0.2	-	-	12.4
Utah	1,140,214	86.5	0.3	-	4.3	4.3	-	-	-	4.6
Wyoming	650,384	61.6	0.4	21.4	5.9	2.7	-	<	0.3	7.6
Far West										
Alaska	46,701,844	52.2	29.2	6.2	3.9	2.8	0.8	0.8	0.3	3.5
Alaska	1,048,860	59.7	9.6	7.0	3.2	6.7	-	0.5	-	13.4
California	39,402,316	48.3	34.5	6.1	3.0	2.7	1.0	0.8	0.3	3.4
Hawaii	127,640	-	8.2	60.6	-	13.7	-	-	-	17.5
Nevada	1,107,607	63.4	0.7	30.3	3.7	0.1	-	0.1	-	1.6
Oregon	1,613,334	60.9	-	6.0	17.9	10.2	0.3	2.1	-	2.5
Washington	4,578,587	79.6	1.0	2.0	6.3	2.4	2.9	-	0.1	5.7

- represents zero

< rounds to zero

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1992*, Table 13.

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Federal, State, and Local Government Revenues and Expenditures: Census Basis

All of the tables in this section are based on the government finance series from the Bureau of the Census and follow the concepts used in the bureau's data surveys and compilations. This section contains historical information on federal, state, and local revenues and expenditures.

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

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

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

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

Table 18
Total Government Revenues, Selected Years 1927-1992
(millions)

Year	All Governments Total ¹	Federal Total	State			Local				
			Total	Intergovernmental Federal	Local	Own-Source ²	Total	Intergovernmental Federal	State ³	Own-Source ²
1927	\$12,191	\$4,469	\$2,152	\$107	\$51	\$1,994	\$6,333	\$9	\$596	\$5,728
1934	11,300	3,886	3,421	933	36	2,452	6,363	83	1,318	4,962
1940	17,804	7,000	5,737	667	58	5,012	7,724	278	1,654	5,792
1946	61,532	46,405	8,576	802	63	7,712	9,561	53	2,092	7,416
1952	100,245	71,798	16,815	2,329	156	14,330	19,398	237	5,044	14,117
1957	129,151	87,066	24,656	3,500	427	20,728	29,021	343	7,321	21,357
1962	168,062	106,441	37,595	7,108	373	30,115	43,147	763	10,879	31,506
1965	202,585	125,837	48,827	9,874	447	38,506	53,408	1,155	14,010	38,242
1967	252,563	161,351	61,082	13,616	673	46,793	64,608	1,753	18,434	44,419
1970	333,810	205,562	88,939	19,252	995	68,691	89,082	2,605	26,920	59,557
1972	382,835	223,378	112,343	26,791	1,191	84,362	114,791	4,551	35,143	75,097
1973	432,057	253,697	129,808	31,361	1,339	97,108	129,119	7,903	39,963	81,253
1974	483,953	288,411	140,815	31,632	1,538	107,645	143,132	10,188	44,553	88,391
1975	519,265	303,530	157,033	36,148	1,680	119,206	159,726	10,886	51,068	97,772
1976	571,224	324,858	183,821	42,013	2,704	139,104	178,338	13,576	56,169	108,592
1977	657,546	383,495	204,426	45,890	2,737	155,799	196,458	16,554	60,277	119,626
1978	731,736	431,280	225,011	50,200	3,261	171,550	214,518	19,393	64,661	130,464
1979	829,371	500,927	247,005	54,548	2,539	189,917	234,630	20,616	74,162	139,853
1980	932,199	565,477	276,962	61,892	2,434	212,636	258,298	21,136	81,289	155,873
1981	1,075,387	660,759	310,828	67,868	2,918	240,042	287,834	22,427	89,017	176,391
1982	1,144,787	687,647	330,899	66,026	3,139	261,732	315,322	21,256	95,363	198,703
1983	1,181,420	679,663	357,637	68,962	3,742	284,933	338,070	21,021	98,378	218,670
1984	1,307,483	754,016	397,087	76,140	5,310	315,637	366,156	20,912	105,820	239,425
1985	1,418,781	806,808	438,954	84,469	5,453	349,032	402,544	21,724	116,359	264,461
1986	1,515,657	847,516	481,174	92,666	5,908	382,600	434,751	20,433	126,824	287,494
1987	1,679,165	952,631	516,784	95,463	6,918	414,560	469,317	19,533	136,752	313,032
1988	1,775,999	1,012,343	541,874	100,478	6,763	434,568	495,044	17,124	145,590	332,330
1989	1,917,451	1,092,660	586,687	108,235	7,530	470,922	532,013	17,588	157,652	356,772
1990	2,046,998	1,154,596	632,172	118,353	7,976	505,843	580,193	18,449	172,274	389,470
1991 ^r	2,124,211	1,200,682	659,948	134,926	8,607	516,414	612,182	19,173	182,660	410,350
1992 ^p	2,261,838	1,259,383	744,252	159,041	10,861	574,350	647,842	20,142	196,163	431,536

^p preliminary

^r revised

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. This figure should not be confused with own-source general revenue shown in Tables 31 and 33.

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

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

Table 19
Total Government Revenues, Per Capita, Selected Years 1927-1992

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
1965	1,043	648	251	51	2	198	275	6	72	197	194,303
1967	1,271	812	307	69	3	235	325	9	93	224	198,712
1970	1,628	1,002	434	94	5	335	434	13	131	290	205,052
1972	1,824	1,064	535	128	6	402	547	22	167	358	209,896
1973	2,039	1,197	613	148	6	458	609	37	189	383	211,909
1974	2,263	1,349	658	148	7	503	669	48	208	413	213,854
1975	2,404	1,405	727	167	8	552	740	50	236	453	215,973
1976	2,620	1,490	843	193	12	638	818	62	258	498	218,035
1977	2,986	1,741	928	208	12	707	892	75	274	543	220,239
1978	3,287	1,938	1,011	226	15	771	964	87	291	586	222,585
1979	3,685	2,226	1,098	242	11	844	1,043	92	330	621	225,055
1980	4,093	2,483	1,216	272	11	934	1,134	93	357	684	227,757
1981	4,673	2,871	1,351	295	13	1,043	1,251	97	387	766	230,138
1982	4,923	2,957	1,423	284	13	1,126	1,356	91	410	855	232,520
1983	5,032	2,895	1,523	294	16	1,214	1,440	90	419	931	234,799
1984	5,517	3,181	1,675	321	22	1,332	1,545	88	446	1,010	237,001
1985	5,929	3,372	1,834	353	23	1,459	1,682	91	486	1,105	239,283
1986	6,274	3,508	1,992	384	24	1,584	1,799	85	525	1,190	241,596
1987	6,888	3,908	2,120	392	28	1,701	1,925	80	561	1,284	243,773
1988	7,210	4,110	2,200	408	27	1,764	2,010	70	591	1,349	246,329
1989	7,708	4,392	2,358	435	30	1,893	2,139	71	634	1,434	248,762
1990	8,200	4,625	2,532	474	32	2,026	2,324	74	690	1,560	249,633
1991	8,406	4,752	2,612	534	34	2,044	2,423	76	723	1,624	252,688
1992 ^p	8,854	4,930	2,913	623	43	2,248	2,536	79	768	1,689	255,472

^p preliminary

† less than \$1 per capita

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue.

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

⁴ Totals include military personnel overseas beginning with 1940.

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

Table 20
Total Government Revenues as a Percentage of Personal Income, Selected Years 1927-1992

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
1965	36.6	22.8	8.8	1.8	0.1	7.0	9.7	0.2	2.5	6.9	552.9
1967	39.2	25.0	9.5	2.1	0.1	7.3	10.0	0.3	2.9	6.9	644.5
1970	40.2	24.7	10.7	2.3	0.1	8.3	10.7	0.3	3.2	7.2	831.0
1972	39.0	22.8	11.4	2.7	0.1	8.6	11.7	0.5	3.6	7.7	981.6
1973	39.2	23.0	11.8	2.8	0.1	8.8	11.7	0.7	3.6	7.4	1,101.7
1974	40.0	23.8	11.6	2.6	0.1	8.9	11.8	0.8	3.7	7.3	1,210.1
1975	39.5	23.1	12.0	2.8	0.1	9.1	12.2	0.8	3.9	7.4	1,313.4
1976	39.4	22.4	12.7	2.9	0.2	9.6	12.3	0.9	3.9	7.5	1,451.4
1977	40.9	23.9	12.7	2.9	0.2	9.7	12.2	1.0	3.7	7.4	1,607.5
1978	40.4	23.8	12.4	2.8	0.2	9.5	11.8	1.1	3.6	7.2	1,812.4
1979	40.8	24.6	12.1	2.7	0.1	9.3	11.5	1.0	3.6	6.9	2,034.0
1980	41.3	25.0	12.3	2.7	0.1	9.4	11.4	0.9	3.6	6.9	2,258.5
1981	42.7	26.2	12.3	2.7	0.1	9.5	11.4	0.9	3.5	7.0	2,520.9
1982	42.9	25.7	12.4	2.5	0.1	9.8	11.8	0.8	3.6	7.4	2,670.8
1983	41.6	23.9	12.6	2.4	0.1	10.0	11.9	0.7	3.5	7.7	2,838.6
1984	42.1	24.3	12.8	2.4	0.2	10.2	11.8	0.7	3.4	7.7	3,108.7
1985	42.7	24.3	13.2	2.5	0.2	10.5	12.1	0.7	3.5	8.0	3,325.0
1986	43.0	24.0	13.6	2.6	0.2	10.9	12.3	0.6	3.6	8.2	3,526.0
1987	44.4	25.2	13.7	2.5	0.2	11.0	12.4	0.5	3.6	8.3	3,778.0
1988	43.7	24.9	13.3	2.5	0.2	10.7	12.2	0.4	3.6	8.2	4,065.0
1989	43.7	24.9	13.4	2.5	0.2	10.7	12.1	0.4	3.6	8.1	4,384.3
1990	43.7	24.7	13.5	2.5	0.2	10.8	12.4	0.4	3.7	8.3	4,679.8
1991	44.0	24.9	13.7	2.8	0.2	10.7	12.7	0.4	3.8	8.5	4,828.3
1992 ^p	44.0	24.5	14.5	3.1	0.2	11.2	12.6	0.4	3.8	8.4	5,144.9

^p preliminary

< rounds to zero

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue.

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

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

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

Table 21
Total Government Expenditures, Selected Years 1927-1992
(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
1965	205,550	130,059	118,996	11,062	45,504	31,334	14,174	55,482	55,221
1967	257,800	166,849	151,821	15,027	58,760	39,704	19,056	66,648	66,274
1970	332,985	208,190	184,933	23,257	85,055	56,163	28,892	92,522	91,889
1972	399,098	242,186	208,602	33,584	109,255	72,496	36,759	118,568	118,001
1973	436,907	272,709	231,441	41,268	118,836	78,014	40,822	128,254	127,452
1974	478,325	295,488	252,634	42,854	132,134	86,193	45,941	140,387	139,498
1975	560,129	341,517	291,889	49,628	158,882	106,905	51,978	162,614	161,336
1976	625,076	391,085	322,028	69,057	180,926	123,069	57,858	181,802	179,980
1977	682,492	433,340	359,324	74,016	191,225	128,765	62,460	196,307	194,403
1978	745,438	479,297	400,125	79,172	203,832	136,545	67,287	211,081	208,768
1979	832,385	537,338	452,011	85,327	224,653	148,690	75,963	233,323	231,684
1980	958,657	617,166	526,330	90,836	257,812	173,307	84,504	260,777	259,019
1981	1,109,815	719,249	624,640	94,609	291,527	198,347	93,180	288,571	268,827
1982	1,233,492	796,483	710,469	86,014	310,358	211,615	98,743	313,365	311,408
1983	1,350,527	874,264	785,725	88,539	334,019	232,710	101,309	335,098	332,093
1984	1,428,027	928,188	829,173	99,015	351,445	243,072	108,373	359,378	335,781
1985	1,581,077	1,032,131	924,889	107,242	390,828	269,257	121,571	390,961	386,931
1986	1,696,121	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987 ^r	1,810,006	1,148,584	1,037,143	111,441	455,696	314,270	141,426	463,826	458,592
1988	1,920,097	1,214,812	1,095,906	118,906	485,006	333,344	151,662	496,323	491,163
1989	2,030,704	1,270,068	1,142,821	127,247	525,077	359,661	165,415	533,123	528,222
1990	2,218,793	1,393,121	1,246,131	146,990	572,318	397,291	175,028	581,207	575,371
1991 ^r	2,379,169	1,479,509	1,319,364	160,145	628,836	442,296	186,540	622,911	617,509
1992 ^p	2,488,309	1,527,311	1,341,275	186,036	703,385	499,063	204,321	655,325	647,970

^p preliminary

^r revised

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

² Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

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

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

Table 22
Total Government Expenditures, Per Capita, Selected Years 1927-1992

Year	All Governments Total ¹	Federal			State			Local		Exhibit: U.S. Population ⁴ (thousands)
		Total	Direct ²	Intergovernmental	Total	Direct ³	Intergovernmental	Total	Direct	
1927	\$94	\$30	\$29	\$1	\$17	\$12	\$5	\$53	\$53	119,035
1934	101	47	39	8	27	17	10	45	45	126,374
1940	155	76	70	7	39	27	13	58	58	131,954
1946	569	475	469	6	50	36	15	65	65	140,054
1952	634	454	438	16	100	68	32	128	127	157,553
1957	730	476	453	23	141	98	43	181	179	171,984
1962	945	608	567	41	195	137	58	243	242	186,538
1965	1,058	669	612	57	234	161	73	286	284	194,303
1967	1,297	840	764	76	296	200	96	335	334	198,712
1970	1,624	1,015	902	113	415	274	141	451	448	205,052
1972	1,901	1,154	994	160	521	345	175	565	562	209,896
1973	2,062	1,287	1,092	195	561	368	193	605	601	211,909
1974	2,237	1,382	1,181	200	618	403	215	656	652	213,854
1975	2,594	1,581	1,352	230	736	495	241	753	747	215,973
1976	2,867	1,794	1,477	317	830	564	265	834	825	218,035
1977	3,099	1,968	1,632	336	868	585	284	891	883	220,239
1978	3,349	2,153	1,798	356	916	613	302	948	938	222,585
1979	3,699	2,388	2,008	379	998	661	338	1,037	1,029	225,055
1980	4,209	2,710	2,311	399	1,132	761	371	1,145	1,137	227,757
1981	4,822	3,125	2,714	411	1,267	862	405	1,254	1,168	230,138
1982	5,305	3,425	3,056	370	1,335	910	425	1,348	1,339	232,520
1983	5,752	3,723	3,346	377	1,423	991	431	1,427	1,414	234,799
1984	6,025	3,916	3,499	418	1,483	1,026	457	1,516	1,417	237,001
1985	6,608	4,313	3,865	448	1,633	1,125	508	1,634	1,617	239,283
1986	7,020	4,538	4,060	479	1,756	1,210	546	1,771	1,755	241,596
1987	7,432	4,712	4,255	457	1,869	1,290	580	1,903	1,626	243,773
1988	7,795	4,932	4,449	483	1,969	1,353	616	2,015	1,994	246,329
1989	8,163	5,106	4,594	512	2,111	1,446	665	2,143	2,123	248,762
1990	8,888	5,581	4,992	589	2,293	1,592	701	2,328	2,305	249,633
1991 ^r	9,415	5,855	5,221	634	2,489	1,750	738	2,465	2,444	252,688
1992 ^p	9,740	5,978	5,250	728	2,753	1,953	800	2,565	2,536	255,472

^p preliminary

^r revised

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

² Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

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

⁴ Includes military personnel overseas beginning with 1940.

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

Table 23
Total Government Expenditures, as Percentage of Personal Income, Selected Years 1927-1992

Year	All Governments Total ¹	Federal			State			Local		Exhibit: Personal Income ⁴ (billions)
		Total	Direct ²	Intergovernmental	Total	Direct ³	Intergovernmental	Total	Direct	
1927	13.3%	4.2%	4.0%	0.1%	2.4%	1.7%	0.7%	7.5%	7.5%	\$84.3
1934	23.8	11.1	9.2	1.8	6.4	4.0	2.5	10.6	10.6	53.7
1940	26.3	13.0	11.8	1.1	6.7	4.6	2.1	9.9	9.9	77.6
1946	44.9	37.5	37.0	0.5	4.0	2.8	1.2	5.1	5.1	177.6
1952	36.5	26.1	25.2	0.9	5.8	3.9	1.8	7.4	7.3	273.8
1957	35.2	23.0	21.9	1.1	6.8	4.7	2.1	8.7	8.6	356.3
1962	38.9	25.0	23.3	1.7	8.0	5.6	2.4	10.0	9.9	453.2
1965	37.2	23.5	21.5	2.0	8.2	5.7	2.6	10.0	10.0	552.9
1967	40.0	25.9	23.6	2.3	9.1	6.2	3.0	10.3	10.3	644.5
1970	40.1	25.1	22.3	2.8	10.2	6.8	3.5	11.1	11.1	831.0
1972	40.7	24.7	21.3	3.4	11.1	7.4	3.7	12.1	12.0	981.6
1973	39.7	24.8	21.0	3.7	10.8	7.1	3.7	11.6	11.6	1,101.7
1974	39.5	24.4	20.9	3.5	10.9	7.1	3.8	11.6	11.5	1,210.1
1975	42.6	26.0	22.2	3.8	12.1	8.1	4.0	12.4	12.3	1,313.4
1976	43.1	26.9	22.2	4.8	12.5	8.5	4.0	12.5	12.4	1,451.4
1977	42.5	27.0	22.4	4.6	11.9	8.0	3.9	12.2	12.1	1,607.5
1978	41.1	26.4	22.1	4.4	11.2	7.5	3.7	11.6	11.5	1,812.4
1979	40.9	26.4	22.2	4.2	11.0	7.3	3.7	11.5	11.4	2,034.0
1980	42.4	27.3	23.3	4.0	11.4	7.7	3.7	11.5	11.5	2,258.5
1981	44.0	28.5	24.8	3.8	11.6	7.9	3.7	11.4	10.7	2,520.9
1982	46.2	29.8	26.6	3.2	11.6	7.9	3.7	11.7	11.7	2,670.8
1983	47.6	30.8	27.7	3.1	11.8	8.2	3.6	11.8	11.7	2,838.6
1984	45.9	29.9	26.7	3.2	11.3	7.8	3.5	11.6	10.8	3,108.7
1985	47.6	31.0	27.8	3.2	11.8	8.1	3.7	11.8	11.6	3,325.0
1986	48.1	31.1	27.8	3.3	12.0	8.3	3.7	12.1	12.0	3,526.0
1987	48.0	30.4	27.5	3.0	12.1	8.3	3.7	12.3	10.5	3,778.0
1988	47.2	29.9	27.0	2.9	11.9	8.2	3.7	12.2	12.1	4,065.0
1989	46.3	29.0	26.1	2.9	12.0	8.2	3.8	12.2	12.0	4,384.3
1990	47.4	29.8	26.6	3.1	12.2	8.5	3.7	12.4	12.3	4,679.8
1991 ^r	49.3	30.6	27.3	3.3	13.0	9.2	3.9	12.9	12.8	4,828.3
1992 ^p	48.4	29.7	26.1	3.6	13.7	9.7	4.0	12.7	12.6	5,144.9

^p preliminary

^r revised

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

² Includes Social Security and Medicare insurance, employee retirement, railroad retirement, veterans' life insurance, and unemployment compensation.

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

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

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

Table 24
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
General	\$169,689	\$272,480	\$403,208	\$716,629	\$1,050,481	\$1,493,179	\$1,557,183	\$1,644,669
Taxes	144,950	232,877	331,650	574,244	804,404	1,133,886	1,167,271	1,214,531
Property	22,583	34,054	51,491	68,499	103,757	155,613	167,934	178,416
Sales, Gross Receipts, and Customs	32,904	48,619	70,905	111,961	175,535	231,855	244,065	260,432
Individual Income	52,882	101,224	143,840	286,149	401,279	572,524	577,168	591,635
Corporation Income	27,390	36,567	47,263	77,921	80,483	117,073	120,328	123,865
Other Taxes ¹	9,191	12,413	18,151	29,714	43,350	56,821	57,776	60,183
Charges and Miscellaneous	24,739	39,603	71,558	142,385	246,077	359,293	389,912	430,138
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	58,642	60,736	62,541
Insurance Trust	26,539	52,717	100,632	190,010	323,529	495,176	506,286	554,629
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	361,684	378,510	394,268
Employee Retirement	4,494	8,206	14,862	29,060	57,804	98,669	91,676	112,968
Other Insurance Trust ²	5,303	6,026	10,153	21,580	29,160	34,824	36,100	47,393
Total	\$202,583	\$333,811	\$517,175	\$932,199	\$1,418,781	\$2,046,998	\$2,124,205	\$2,261,839
Total Per Capita	\$1,043	\$1,628	\$2,395	\$4,094	\$5,950	\$8,190	\$8,406	\$8,854
Total as a Percentage of Personal Income	36.6%	40.2%	39.6%	41.1%	42.0%	43.9%	44.0%	44.0%
Expenditures								
By Character and Object								
Current Operation	\$122,481	\$197,020	\$304,946	\$517,011	\$832,593	\$1,190,147	\$1,284,024	\$1,321,033
Capital Outlay	33,744	47,519	66,615	99,386	156,912	220,960	227,408	227,807
Assistance and Subsidies	12,493	20,764	43,970	63,998	83,387	106,602	118,421	129,852
Interest on Debt	11,953	19,160	34,307	78,890	179,098	246,866	256,674	264,611
Insurance Benefits and Repayments	24,880	48,521	106,500	199,373	328,824	454,218	494,160	545,006
By Function								
General	173,610	275,017	432,553	723,093	1,192,192	1,686,774	1,805,523	1,858,942
Current Expenditure ³	145,109	235,770	380,760	648,128	1,048,726	1,482,433	1,595,163	1,648,932
Capital Outlay ³	28,501	39,247	51,793	74,965	143,466	204,341	210,359	210,009
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	344,069	366,112	351,684
Postal Service	5,261	7,722	12,678	18,177	28,898	39,065	43,102	44,890
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	12,063	13,514	13,550
Education	29,613	55,771	95,011	143,830	205,894	305,552	330,759	348,906
Public Welfare	6,420	17,517	39,402	64,764	94,757	140,734	167,681	201,956
Hospitals	5,865	9,693	17,472	29,208	43,401	58,895	63,829	69,203
Health	1,805	3,895	7,371	14,102	20,200	33,592	39,042	38,963
Highways	12,348	16,746	22,840	33,745	45,823	61,913	65,602	67,714

Table 24 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Police Protection	\$2,792	\$4,903	\$9,482	\$15,233	\$24,386	\$35,921	\$38,942	\$41,248
Fire Protection	1,306	2,024	3,455	5,718	8,917	13,186	13,796	14,358
Corrections	1,033	1,709	3,578	6,833	13,559	26,229	29,297	31,017
Natural Resources	10,990	11,469	16,184	35,243	60,434	80,915	57,149	64,550
Parks and Recreation	1,104	1,888	3,462	6,520	10,718	16,007	17,718	17,712
Housing and Community Development	2,198	3,189	5,849	12,142	18,592	32,430	33,346	32,549
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	28,453	31,014	35,047
Interest on General Debt	11,430	18,411	33,002	76,033	172,708	237,691	247,374	254,968
Other and Unallocable ⁴	18,217	28,723	56,306	93,980	130,425	220,059	247,246	230,627
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	77,801	81,004	84,361
Insurance Trust	24,879	48,521	106,500	199,372	328,824	454,218	494,159	545,005
Social Security and Medica	16,618	35,828	76,587	149,451	253,594	350,435	376,933	410,855
Employee Retirement	3,455	6,399	14,570	28,870	47,720	69,783	75,745	80,406
Other Insurance Trust ²	4,806	6,294	15,343	21,051	27,510	34,000	41,481	53,744
Total	\$205,547	\$332,985	\$556,338	\$958,655	\$1,580,814	\$2,218,793	\$2,380,686	\$2,488,308
Total Per Capita	\$1,058	\$1,624	\$2,576	\$4,210	\$6,629	\$8,878	\$9,421	\$9,740
Total as a Percentage of Personal Income	37.2%	40.1%	42.6%	42.3%	46.8%	47.6%	49.3%	48.4%
Exhibits								
Salaries and Wages	n.a.	n.a.	n.a.	250,886	357,152	487,594	520,705	544,710
Debt Outstanding	416,786	514,489	765,353	1,249,919	2,396,084	4,126,657	4,598,786	5,052,914

n.a. — not available

- represents zero

Note: See Table 1 for population and personal income figures.

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

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

³ Estimated by ACIR for years 1965 to 1980.

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

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

Table 25
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	\$125,837	\$205,562	\$303,857	\$565,477	\$806,808	\$1,154,596	\$1,200,682	\$1,259,383
General	106,719	163,582	223,311	419,123	560,449	783,390	812,339	854,821
Intergovernmental ¹	-	-	1,244	1,787	1,931	2,911	3,234	3,431
Own-Source	106,719	163,582	222,067	417,336	558,518	780,479	809,105	851,390
Taxes	93,709	146,082	190,185	350,781	454,037	632,267	641,982	659,041
Individual Income	48,792	90,412	122,386	244,069	330,918	466,884	467,827	476,465
Corporation Income	25,461	32,829	40,621	64,600	61,331	93,507	98,086	100,270
Sales, Gross Receipts, Customs	15,786	18,297	21,090	32,034	49,159	53,970	58,495	64,282
Customs Duties	1,442	2,430	4,289	7,436	12,176	16,810	16,034	17,480
Alcoholic Beverages	3,667	4,726	5,331	5,685	11,614	5,753	7,227	7,907
Motor Fuel	2,792	3,776	4,475	4,887	5,376	13,077	16,917	19,865
Tobacco Products	2,142	2,094	2,315	2,446	4,483	4,268	4,782	5,190
Other	5,743	5,271	4,680	11,580	15,510	14,062	13,535	13,840
Death and Gift	2,716	3,644	4,611	6,389	6,422	11,500	11,138	11,143
Other Taxes	954	900	1,477	3,689	6,207	6,406	6,436	6,881
Charges and Miscellaneous	13,010	17,500	31,882	66,555	104,481	148,212	167,123	192,349
Insurance Trust	19,117	41,980	80,546	146,354	246,359	371,206	388,343	404,562
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	361,684	378,510	394,268
Employee Retirement	1,071	1,713	2,508	3,619	4,592	4,401	4,446	4,658
Other Insurance Trust ²	1,304	1,782	2,421	3,365	5,202	5,121	5,387	5,636
Expenditures								
Total	\$130,059	\$208,190	\$340,732	\$617,166	\$1,032,131	\$1,393,121	\$1,480,664	\$1,524,662
By Character and Object								
Intergovernmental Expenditure	11,062	23,257	49,628	90,836	107,242	146,990	160,145	186,036
Current Operation	68,552	99,105	124,237	209,199	360,281	490,016	521,636	497,115
Capital Outlay	13,209	17,869	21,798	36,492	77,014	97,891	95,775	93,095
Assistance and Subsidies	8,366	12,674	32,824	48,776	62,680	79,375	87,965	96,622
Interest on Debt	8,940	14,037	24,220	61,286	140,281	187,952	195,142	199,713
Insurance Benefits and Repayments	19,930	41,248	88,025	170,576	284,633	390,897	420,001	454,730
By Function								
General	110,129	166,942	252,707	446,590	747,498	1,002,224	1,060,663	1,069,932
Intergovernmental	11,062	23,257	49,628	90,836	107,242	146,990	160,145	186,036
Public Welfare	3,098	7,574	14,352	28,494	43,111	60,456	78,419	94,760
Education	1,677	5,844	8,959	12,889	14,742	22,757	24,537	26,821
Highways	3,997	4,608	4,754	9,457	12,469	14,233	14,611	15,490
Other and Unallocable	2,290	5,231	21,563	39,996	36,920	49,544	42,578	46,253

Table 25 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Direct General	\$99,067	\$143,685	\$203,079	\$355,754	\$640,256	\$855,234	\$900,518	\$883,896
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	344,069	366,112	351,684
Military Functions Only	n.a.	n.a.	n.a.	n.a.	265,232	316,087	335,849	335,849
Postal Service	5,261	7,722	12,678	18,177	28,898	39,065	43,102	44,890
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	12,063	13,514	13,550
Education	1,050	3,053	7,153	10,619	13,208	17,404	21,093	22,136
Public Welfare	105	2,837	12,212	19,212	25,234	33,447	40,716	47,722
Hospitals	1,340	1,830	3,053	5,421	7,531	8,483	9,425	10,435
Health	969	2,089	2,943	5,715	6,489	9,369	12,336	9,619
Highways	127	319	312	434	834	856	665	813
Police Protection	243	409	1,095	1,739	3,430	5,344	6,170	6,703
Corrections	59	83	203	387	720	1,594	1,941	2,411
Natural Resources, Parks and Recreation	9,260	8,737	11,961	29,734	53,635	70,266	46,362	53,485
Housing and Community Development	948	1,051	2,392	6,080	8,214	16,951	16,698	15,482
Interest on General Debt	8,940	14,037	24,220	61,286	140,281	187,952	195,142	199,713
Other and Unallocable	9,897	13,574	25,783	42,599	55,700	108,371	127,242	105,253
Insurance Trust	19,929	41,248	88,025	170,576	284,633	390,897	420,001	454,730
Social Security and Medicare	16,618	35,828	76,587	149,451	253,594	350,435	376,933	410,855
Employee Retirement	1,447	2,770	7,127	14,862	23,306	31,428	33,624	33,987
Other Insurance Trust ²	1,864	2,650	4,311	6,263	7,733	9,034	9,444	9,888
Exhibits								
Direct Expenditures	118,996	184,933	291,104	526,330	924,889	1,246,131	1,320,519	1,341,275
Salaries and Wages	n.a.	n.a.	n.a.	86,990	120,331	146,436	154,289	161,551
Debt Outstanding	317,274	370,919	555,070	914,316	1,827,451	3,266,073	3,683,054	4,082,871
Held by Federal Government	63,236	95,170	10,941	199,212	317,612	795,907	919,713	1,016,453
Other Debt Outstanding	254,038	275,749	544,129	715,104	1,509,839	2,470,166	2,763,341	3,066,418

n.a. — not available

- represents zero

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

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

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

Table 26
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	\$648	\$1,002	\$1,407	\$2,483	\$3,383	\$4,620	\$4,752	\$4,930
General	549	798	1,034	1,840	2,350	3,135	3,215	3,346
Intergovernmental	-	-	6	8	8	12	13	13
Own-Source	549	798	1,028	1,833	2,342	3,123	3,202	3,333
Taxes	482	712	881	1,540	1,904	2,530	2,541	2,580
Individual Income	251	441	567	1,072	1,388	1,868	1,851	1,865
Corporation Income	131	160	188	284	257	374	388	392
Sales, Gross Receipts, Customs	81	89	98	141	206	216	231	252
Customs Duties	7	12	20	33	51	67	63	68
Alcoholic Beverages	19	23	25	25	49	23	29	31
Motor Fuel	14	18	21	21	23	52	67	78
Tobacco Products	11	10	11	11	19	17	19	20
Other	30	26	22	51	65	56	54	54
Death and Gift	14	18	21	28	27	46	44	44
Other Taxes	5	4	7	16	26	26	25	27
Charges and Miscellaneous	67	85	148	292	438	593	661	753
Insurance Trust	98	205	373	643	1,033	1,485	1,537	1,584
Social Security and Medicare	86	188	350	612	992	1,447	1,498	1,543
Employee Retirement	6	8	12	16	19	18	18	18
Other Insurance Trust	7	9	11	15	22	20	21	22
Expenditures								
Total	\$669	\$1,015	\$1,578	\$2,710	\$4,328	\$5,574	\$5,860	\$5,968
By Character and Object								
Intergovernmental Expenditure	57	113	230	399	450	588	634	728
Current Operation	353	483	575	919	1,511	1,961	2,064	1,946
Capital Outlay	68	87	101	160	323	392	379	364
Assistance and Subsidies	43	62	152	214	263	318	348	378
Interest on Debt	46	68	112	269	588	752	772	782
Insurance Benefits and Repayments	103	201	408	749	1,194	1,564	1,662	1,780
By Function								
General	567	814	1,170	1,961	3,135	4,010	4,198	4,188
Intergovernmental	57	113	230	399	450	588	634	728
Public Welfare	16	37	66	125	181	242	310	371
Education	9	29	41	57	62	91	97	105
Highways	21	22	22	42	52	57	58	61
Other and Unallocable	12	26	100	176	155	198	169	181

Table 26 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Direct General	\$510	\$701	\$940	\$1,562	\$2,685	\$3,422	\$3,564	\$3,460
National Defense and International Relations	287	411	443	656	1,211	1,377	1,449	1,377
Military Functions Only	n.a.	n.a.	n.a.	n.a.	1,112	1,265	1,329	1,315
Postal Service	27	38	59	80	121	156	171	176
Space Research and Technology	26	18	15	21	31	48	53	53
Education	5	15	33	47	55	70	83	87
Public Welfare	†	14	57	84	106	134	161	187
Hospitals	7	9	14	24	32	34	37	41
Health	5	10	14	25	27	37	49	38
Highways	†	2	1	2	3	3	3	3
Police Protection	1	2	5	8	14	21	24	26
Corrections	†	†	†	2	3	6	8	9
Natural Resources, Parks and Recreation	48	43	55	131	225	281	183	209
Housing and Community Development	5	5	11	27	34	68	66	61
Interest on General Debt	46	68	112	269	588	752	772	782
Other and Unallocable	51	66	119	187	234	434	504	412
Insurance Trust	103	201	408	749	1,194	1,564	1,662	1,780
Social Security and Medicare	86	175	355	656	1,063	1,402	1,492	1,608
Employee Retirement	7	14	33	65	98	126	133	133
Other Insurance Trust	10	13	20	28	32	36	37	39
<i>Exhibits</i>								
Direct Expenditures	\$612	\$902	\$1,348	\$2,311	\$3,878	\$4,986	\$5,226	\$5,250
Salaries and Wages	n.a.	n.a.	n.a.	382	505	586	611	632
Debt Outstanding	1,633	1,809	2,570	4,015	7,663	13,068	14,576	15,982
Held by Federal Government	325	464	51	875	1,332	3,185	3,640	3,979
Other Debt Outstanding	1,307	1,345	2,519	3,140	6,331	9,884	10,936	12,003
Population (thousands)	194,303	205,052	215,973	227,726	238,466	249,924	252,688	255,472

n.a. — not available

† less than \$1 per capita

- represents zero

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

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

³ Includes military personnel overseas.

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

Table 27
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	22.8%	24.7%	23.1%	25.0%	24.3%	24.7%	24.9%	24.5%
General	19.3	19.7	17.0	18.6	16.9	16.7	16.8	16.6
Intergovernmental ¹	-	-	0.1	0.1	0.1	0.1	0.1	0.1
Own-Source	19.3	19.7	16.9	18.5	16.8	16.7	16.8	16.5
Taxes	16.9	17.6	14.5	15.5	13.7	13.5	13.3	12.8
Individual Income	8.8	10.9	9.3	10.8	10.0	10.0	9.7	9.3
Corporation Income	4.6	4.0	3.1	2.9	1.8	2.0	2.0	1.9
Sales, Gross Receipts, Customs	2.9	2.2	1.6	1.4	1.5	1.2	1.2	1.2
Customs Duties	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3
Alcoholic Beverages	0.7	0.6	0.4	0.3	0.3	0.1	0.1	0.2
Motor Fuel	0.5	0.5	0.3	0.2	0.2	0.3	0.4	0.4
Tobacco Products	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1
Other	1.0	0.6	0.4	0.5	0.5	0.3	0.3	0.3
Death and Gift	0.5	0.4	0.4	0.3	0.2	0.2	0.2	0.2
Other Taxes	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.1
Charges and Miscellaneous	2.4	2.1	2.4	2.9	3.1	3.2	3.5	3.7
Insurance Trust	3.5	5.1	6.1	6.5	7.4	7.9	8.0	7.9
Social Security and Medicare	3.0	4.6	5.8	6.2	7.1	7.7	7.8	7.7
Employee Retirement	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other Insurance Trust ²	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1
Expenditures								
Total	23.5%	25.1%	25.9%	27.3%	31.0%	29.8%	30.7%	29.6%
By Character and Object								
Intergovernmental Expenditure	2.0	2.8	3.8	4.0	3.2	3.1	3.3	3.6
Current Operation	12.4	11.9	9.5	9.3	10.8	10.5	10.8	9.7
Capital Outlay	2.4	2.2	1.7	1.6	2.3	2.1	2.0	1.8
Assistance and Subsidies	1.5	1.5	2.5	2.2	1.9	1.7	1.8	1.9
Interest on Debt	1.6	1.7	1.8	2.7	4.2	4.0	4.0	3.9
Insurance Benefits and Repayments	3.6	5.0	6.7	7.6	8.6	8.4	8.7	8.8
By Function								
General	19.9	20.1	19.2	19.8	22.5	21.4	22.0	20.8
Intergovernmental	2.0	2.8	3.8	4.0	3.2	3.1	3.3	3.6
Public Welfare	0.6	0.9	1.1	1.3	1.3	1.3	1.6	1.8
Education	0.3	0.7	0.7	0.6	0.4	0.5	0.5	0.5
Highways	0.7	0.6	0.4	0.4	0.4	0.3	0.3	0.3
Other and Unallocable	0.4	0.6	1.6	1.8	1.1	1.1	0.9	0.9

Table 27 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
<i>Expenditures (cont.)</i>								
Direct General	17.9%	17.3%	15.5%	15.8%	19.3%	18.3%	18.7%	17.2%
National Defense and International Relations	10.1	10.1	7.3	6.6	8.7	7.4	7.6	6.8
Military Functions Only	n.a.	n.a.	n.a.	n.a.	8.0	6.8	7.0	6.5
Postal Service	1.0	0.9	1.0	0.8	0.9	0.8	0.9	0.9
Space Research and Technology	0.9	0.4	0.3	0.2	0.2	0.3	0.3	0.3
Education	0.2	0.4	0.5	0.5	0.4	0.4	0.4	0.4
Public Welfare	<	0.3	0.9	0.9	0.8	0.7	0.8	0.9
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Health	0.2	0.3	0.2	0.3	0.2	0.2	0.3	0.2
Highways	<	<	<	<	<	<	<	0.0
Police Protection	<	<	0.1	0.1	0.1	0.1	0.1	0.1
Corrections	<	<	<	<	<	<	<	0.0
Natural Resources, Parks and Recreation	1.7	1.1	0.9	1.3	1.6	1.5	1.0	1.0
Housing and Community Development	0.2	0.1	0.2	0.3	0.2	0.4	0.3	0.3
Interest on General Debt	1.6	1.7	1.8	2.7	4.2	4.0	4.0	3.9
Other and Unallocable	1.8	1.6	2.0	1.9	1.7	2.3	2.6	2.0
Insurance Trust	3.6	5.0	6.7	7.6	8.6	8.4	8.7	8.8
Social Security and Medicare	3.0	4.3	5.8	6.6	7.6	7.5	7.8	8.0
Employee Retirement	0.3	0.3	0.5	0.7	0.7	0.7	0.7	0.7
Other Insurance Trust ²	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
<i>Exhibits</i>								
Direct Expenditures	21.5%	22.3%	22.2%	23.3%	27.8%	26.6%	27.3%	26.1%
Salaries and Wages	n.a.	n.a.	n.a.	3.9	3.6	3.1	3.2	3.1
Debt Outstanding	57.4	44.6	42.3	40.5	55.0	69.8	76.3	79.4
Held by Federal Government	11.4	11.5	0.8	8.8	9.6	17.0	19.0	19.8
Other Debt Outstanding	45.9	33.2	41.4	31.7	45.4	52.8	57.2	59.6
Personal Income (billions) ³	\$552.9	\$831.0	\$1,313.4	\$2,258.5	\$3,325.0	\$4,679.8	\$4,828.3	\$5,144.9

n.a.—not available

— represents zero

< rounds to zero

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

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

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

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

Table 28
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	\$87,777	\$150,106	\$261,616	\$451,538	\$720,062	\$1,032,115	\$1,080,856	\$1,185,061
General	74,000	130,755	228,195	382,322	598,121	849,502	902,177	972,453
Intergovernmental from Federal	11,029	21,857	47,054	83,029	106,158	136,802	154,098	179,184
Own-Source	62,971	108,898	181,141	299,293	491,963	712,700	748,079	793,269
Taxes	51,242	86,795	141,465	223,463	350,367	501,619	525,290	555,480
Property	22,583	34,054	51,491	68,499	103,757	155,613	167,934	178,406
Sales and Gross Receipts	17,118	30,322	49,815	79,927	126,376	177,885	185,570	196,150
Individual Income	4,090	10,812	21,454	42,080	70,361	105,640	109,341	115,170
Corporation Income	1,929	3,738	6,642	13,321	19,152	23,566	22,242	23,595
Other Taxes, Including Licenses	5,522	7,869	12,063	19,636	30,721	38,915	40,203	42,159
Charges and Miscellaneous	11,729	22,103	39,676	75,830	141,596	211,081	222,789	237,789
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	58,643	60,736	62,541
Insurance Trust	7,422	10,737	20,086	43,656	77,170	123,970	117,943	150,067
Employee Retirement	3,423	6,493	12,354	25,441	53,212	94,268	87,230	108,310
Unemployment Compensation	3,244	3,101	5,734	13,529	17,640	18,441	18,025	27,019
Other Insurance Trust ¹	755	1,143	1,998	4,686	6,319	11,262	12,688	14,738
Expenditures								
Total	\$86,554	\$148,051	\$266,208	\$434,073	\$657,888	\$975,907	\$1,063,633	\$1,150,454
By Character and Object								
Intergovernmental to Federal ²	-	-	975	1,745	1,963	3,245	3,466	3,632
Direct	86,554	148,051	265,234	432,328	655,925	972,662	1,060,168	1,146,822
Current Operation	53,929	97,915	180,709	307,811	472,312	700,131	762,388	823,706
Capital Outlay	20,535	29,650	44,817	62,894	79,898	123,069	131,633	134,712
Assistance and Subsidies	4,127	8,090	11,146	15,222	20,707	27,227	30,456	33,230
Interest on Debt	3,012	5,123	10,087	17,604	38,817	58,914	61,532	64,898
Insurance Benefits and Repayments	4,950	7,273	18,475	28,797	44,191	63,321	74,159	90,276
By Function								
General	74,546	131,331	230,448	369,087	553,899	834,785	908,471	972,185
Education	28,563	52,718	87,858	133,211	192,686	288,148	309,666	326,770
Public Welfare	6,315	14,679	28,155	47,288	71,479	110,518	130,402	154,234
Hospitals	4,525	7,863	14,419	23,787	35,870	50,412	54,404	58,768
Health	836	1,806	4,428	8,387	13,711	24,223	26,706	29,344
Highways	12,221	16,427	22,528	33,311	44,989	61,057	64,937	66,689
Fire Protection	1,306	2,024	3,455	5,718	8,917	13,186	13,796	14,358

Table 28 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1992
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Police Protection	\$2,549	\$4,494	\$8,387	\$13,494	\$20,956	\$30,577	\$32,772	\$34,545
Corrections	974	1,626	3,375	6,448	12,839	24,635	27,356	28,606
Natural Resources	1,730	2,732	4,223	5,509	8,357	12,330	12,575	13,049
Parks and Recreation	1,104	1,888	3,462	6,520	9,160	14,326	15,930	15,728
Housing and Community Development	1,250	2,138	3,457	6,062	10,378	15,479	16,648	17,067
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	28,453	31,014	32,398
Interest on General Debt	2,490	4,374	8,782	14,747	32,427	49,739	52,232	55,255
Financial Administration	1,267	2,030	3,594	6,719	10,471	16,217	16,995	18,090
Other Governmental Administration ³	2,338	3,939	7,360	11,715	18,419	28,619	31,466	32,215
Other and Unallocable	4,718	9,180	19,578	32,957	45,842	66,866	71,572	75,069
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	77,801	81,004	84,334
Insurance Trust	4,950	7,273	18,475	28,796	44,191	63,321	74,158	90,276
Employee Retirement	2,298	3,629	7,443	12,070	24,414	38,355	42,121	46,419
Unemployment Compensation	2,008	2,723	9,577	14,008	14,995	16,499	22,135	32,887
Other Insurance Trust ¹	644	921	1,455	2,718	4,782	8,467	9,902	10,969
Exhibits								
Salaries and Wages	n.a.	n.a.	n.a.	\$180,261	\$236,821	\$341,158	\$366,416	\$383,159
Debt Outstanding at End of Year	99,512	143,570	221,224	363,892	568,633	860,584	915,732	970,043

n.a. — not available

- represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

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

Table 29
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	\$452	\$732	\$1,211	\$1,983	\$3,020	\$4,130	\$4,277	\$4,639
General	381	638	1,057	1,679	2,508	3,399	3,570	3,806
Intergovernmental from Federal	57	107	218	365	445	547	610	701
Own-Source	324	531	839	1,314	2,063	2,852	2,960	3,105
Taxes	264	423	655	981	1,469	2,007	2,079	2,174
Property	116	166	238	301	435	623	665	698
Sales and Gross Receipts	88	148	231	351	530	712	734	768
Individual Income	21	53	99	185	295	423	433	451
Corporation Income	10	18	31	58	80	94	88	92
Other Taxes, Including Licenses	28	38	56	86	129	156	159	165
Charges and Miscellaneous	60	108	184	333	594	845	882	931
Utilities and Liquor Stores	33	42	62	112	188	235	240	245
Insurance Trust	38	52	93	192	324	496	467	587
Employee Retirement	18	32	57	112	223	377	345	424
Unemployment Compensation	17	15	27	59	74	74	71	106
Other Insurance Trust ¹	4	6	9	21	26	45	50	58
Expenditures								
Total	\$445	\$722	\$1,233	\$1,906	\$2,759	\$3,905	\$4,209	\$4,503
By Character and Object								
Intergovernmental to Federal ²	-	-	5	8	8	13	14	14
Direct	445	722	1,228	1,898	2,751	3,892	4,196	4,489
Current Operation	278	478	837	1,352	1,981	2,801	3,017	3,224
Capital Outlay	106	145	208	276	335	492	521	527
Assistance and Subsidies	21	39	52	67	87	109	121	130
Interest on Debt	16	25	47	77	163	236	244	254
Insurance Benefits and Repayments	25	35	86	126	185	253	293	353
By Function								
General	384	640	1,067	1,621	2,323	3,340	3,595	3,805
Education	147	257	407	585	808	1,153	1,225	1,279
Public Welfare	33	72	130	208	300	442	516	604
Hospitals	23	38	67	104	150	202	215	230
Health	4	9	21	37	57	97	106	115
Highways	63	80	104	146	189	244	257	261
Fire Protection	7	10	16	25	37	53	55	56

Table 29 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Police Protection	\$13	\$22	\$39	\$59	\$88	\$122	\$130	\$135
Corrections	5	8	16	28	54	99	108	112
Natural Resources	9	13	20	24	35	49	50	51
Parks and Recreation	6	9	16	29	38	57	63	62
Housing and Community Development	6	10	16	27	44	62	66	67
Sewerage and Solid Waste	12	17	34	58	73	114	123	127
Interest on General Debt	13	21	41	65	136	199	207	216
Financial Administration	7	10	17	30	44	65	67	71
Other Governmental Administration ³	12	19	34	51	77	115	125	126
Other and Unallocable	24	45	91	145	192	268	283	294
Utilities and Liquor Stores	36	46	80	159	251	311	321	330
Insurance Trust	25	35	86	126	185	253	293	353
Employee Retirement	12	18	34	53	102	153	167	182
Unemployment Compensation	10	13	44	62	63	66	88	129
Other Insurance Trust ¹	3	4	7	12	20	34	39	43
Exhibits								
Salaries and Wages	n.a.	n.a.	n.a.	792	993	1,365	1,450	1,500
Debt Outstanding at End of Year	512	700	1,024	1,598	2,385	3,443	3,624	3,797
Population (thousands) ⁴	194,303	205,052	215,973	227,726	238,466	249,924	252,688	255,472

n.a. — not available

— represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Includes military personnel overseas.

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

Table 30
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Revenues								
Total	15.9%	18.1%	19.9%	20.0%	21.7%	22.1%	22.4%	23.0%
General	13.4	15.7	17.4	16.9	18.0	18.2	18.7	18.9
Intergovernmental from Federal	2.0	2.6	3.6	3.7	3.2	2.9	3.2	3.5
Own-Source	11.4	13.1	13.8	13.3	14.8	15.2	15.5	15.4
Taxes	9.3	10.4	10.8	9.9	10.5	10.7	10.9	10.8
Property	4.1	4.1	3.9	3.0	3.1	3.3	3.5	3.5
Sales and Gross Receipts	3.1	3.6	3.8	3.5	3.8	3.8	3.8	3.8
Individual Income	0.7	1.3	1.6	1.9	2.1	2.3	2.3	2.2
Corporation Income	0.3	0.4	0.5	0.6	0.6	0.5	0.5	0.5
Other Taxes, Including Licenses	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.8
Charges and Miscellaneous	2.1	2.7	3.0	3.4	4.3	4.5	4.6	4.6
Utilities and Liquor Stores	1.1	1.0	1.0	1.1	1.3	1.3	1.3	1.2
Insurance Trust	1.3	1.3	1.5	1.9	2.3	2.6	2.4	2.9
Employee Retirement	0.6	0.8	0.9	1.1	1.6	2.0	1.8	2.1
Unemployment Compensation	0.6	0.4	0.4	0.6	0.5	0.4	0.4	0.5
Other Insurance Trust ¹	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3
Expenditures								
Total	15.7%	17.8%	20.3%	19.2%	19.8%	20.9%	22.0%	22.4%
By Character and Object								
Intergovernmental to Federal ²	-	-	0.1	0.1	0.1	0.1	0.1	0.1
Direct	15.7	17.8	20.2	19.1	19.7	20.8	22.0	22.3
Current Operation	9.8	11.8	13.8	13.6	14.2	15.0	15.8	16.0
Capital Outlay	3.7	3.6	3.4	2.8	2.4	2.6	2.7	2.6
Assistance and Subsidies	0.7	1.0	0.8	0.7	0.6	0.6	0.6	0.6
Interest on Debt	0.5	0.6	0.8	0.8	1.2	1.3	1.3	1.3
Insurance Benefits and Repayments	0.9	0.9	1.4	1.3	1.3	1.4	1.5	1.8
By Function								
General	13.5	15.8	17.5	16.3	16.7	17.8	18.8	18.9
Education	5.2	6.3	6.7	5.9	5.8	6.2	6.4	6.4
Public Welfare	1.1	1.8	2.1	2.1	2.1	2.4	2.7	3.0
Hospitals	0.8	0.9	1.1	1.1	1.1	1.1	1.1	1.1
Health	0.2	0.2	0.3	0.4	0.4	0.5	0.6	0.6
Highways	2.2	2.0	1.7	1.5	1.4	1.3	1.3	1.3
Fire Protection	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3

Table 30 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1992

	1965	1970	1975	1980	1985	1990	1991	1992
Expenditures (cont.)								
Police Protection	0.5%	0.5%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%
Corrections	0.2	0.2	0.3	0.3	0.4	0.5	0.6	0.6
Natural Resources	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3
Parks and Recreation	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3
Housing and Community Development	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sewerage and Solid Waste	0.4	0.4	0.6	0.6	0.5	0.6	0.6	0.6
Interest on General Debt	0.5	0.5	0.7	0.7	1.0	1.1	1.1	1.1
Financial Administration	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4
Other Governmental Administration ³	0.4	0.5	0.6	0.5	0.6	0.6	0.7	0.6
Other and Unallocable	0.9	1.1	1.5	1.5	1.4	1.4	1.5	1.5
Utilities and Liquor Stores	1.3	1.1	1.3	1.6	1.8	1.7	1.7	1.6
Insurance Trust	0.9	0.9	1.4	1.3	1.3	1.4	1.5	1.8
Employee Retirement	0.4	0.4	0.6	0.5	0.7	0.8	0.9	0.9
Unemployment Compensation	0.4	0.3	0.7	0.6	0.5	0.4	0.5	0.6
Other Insurance Trust ¹	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Exhibits								
Salaries and Wages	n.a.	n.a.	n.a.	8.0%	7.1%	7.3%	7.6%	7.4%
Debt Outstanding at End of Year	18.0	17.3	16.8	16.1	17.1	18.4	19.0	18.9
Personal Income (billions) ⁴	\$552.9	\$831.0	\$1,313.4	\$2,258.5	\$3,325.0	\$4,679.8	\$4,828.3	\$5,144.9

n.a. — not available

- represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

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

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

Table 31
State General Revenues, by Source, 1948-1992
(millions)

Year	Total	Intergovernmental	Own-Source Taxes						Charges and Miscellaneous
			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	419,054	102,381	316,674	246,501	76,215	20,476	119,361	30,448	70,173
1988	445,586	107,241	338,345	264,146	80,133	21,607	130,330	32,074	74,199
1989	482,477	115,765	366,712	284,169	88,819	23,861	138,249	33,239	82,543
1990	517,429	126,329	391,101	300,489	96,076	21,751	147,069	35,593	90,612
1991	551,722	143,534	408,188	310,561	99,279	20,357	153,535	37,391	97,627
1992 ^P	605,334	169,902	435,432	327,822	104,401	21,566	162,721	39,134	107,610

^P preliminary

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

Table 32
State General Revenues, by Source, Percentage Distribution, 1948-1992

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Corporation Income	Sales and Gross Receipts	Other	
1948	\$9,257	18.8%	81.2%	72.8%	5.4%	6.3%	43.7%	17.5%	8.4%
1950	11,262	21.5	78.5	70.4	6.4	5.2	41.5	17.3	8.1
1952	13,429	18.5	81.5	73.4	6.8	6.2	42.7	17.7	8.1
1953	14,511	19.0	81.0	72.7	6.7	5.6	42.8	17.7	8.3
1954	15,299	18.8	81.2	72.5	6.6	5.0	43.0	17.9	8.7
1955	16,194	18.5	81.5	71.6	6.8	4.6	42.4	17.9	9.9
1956	18,389	17.9	82.1	72.7	7.5	4.8	42.4	18.0	9.3
1957	20,382	19.3	80.7	71.3	7.7	4.8	41.4	17.4	9.4
1958	21,772	21.9	78.1	68.5	7.1	4.7	40.2	16.6	9.6
1959	24,448	25.6	74.4	64.8	7.2	4.1	38.0	15.5	9.6
1960	27,363	24.7	75.3	65.9	8.1	4.3	38.4	15.1	9.4
1961	28,693	23.6	76.4	66.4	8.2	4.4	38.4	15.4	9.9
1962	31,157	24.0	76.0	66.0	8.8	4.2	38.6	14.4	10.0
1963	33,882	24.3	75.7	65.3	8.7	4.4	38.0	14.1	10.4
1964	37,648	25.1	74.9	64.4	9.1	4.5	37.1	13.7	10.5
1965	40,930	25.2	74.8	63.8	8.9	4.7	36.8	13.4	11.0
1966	46,757	26.2	73.8	62.8	9.0	4.4	36.5	13.0	11.0
1967	52,071	27.4	72.6	61.3	9.4	4.3	35.7	11.9	11.2
1968	59,132	26.9	73.1	61.6	10.5	4.3	35.5	11.3	11.5
1969	67,312	26.4	73.6	62.3	11.2	4.7	35.7	10.7	11.3
1970	77,755	26.0	74.0	61.7	11.8	4.8	35.1	10.0	12.3
1971	85,098	28.0	72.0	60.6	11.9	4.0	34.7	9.9	11.5
1972	98,633	28.4	71.6	60.7	13.2	4.5	33.7	9.3	10.9
1973	113,132	28.9	71.1	60.2	13.8	4.8	32.8	8.8	10.9
1974	122,327	27.1	72.9	60.7	14.0	4.9	33.2	8.6	12.2
1975	134,612	28.1	71.9	59.5	14.0	4.9	32.2	8.4	12.4
1976	152,118	29.4	70.6	58.7	14.1	4.8	31.2	8.6	11.9
1977	169,126	28.8	71.2	59.8	15.1	5.4	31.0	8.3	11.5
1978	189,099	28.3	71.7	59.9	15.4	5.7	30.8	8.0	11.8
1979	208,048	27.4	72.6	60.0	15.7	5.8	30.6	7.9	12.5
1980	233,591	27.5	72.5	58.7	15.9	5.7	29.0	8.1	13.8
1981	258,160	27.4	72.6	58.0	15.8	5.5	28.2	8.5	14.6
1982	275,110	25.1	74.9	59.1	16.6	5.1	28.6	8.8	15.8
1983	290,480	25.0	75.0	59.0	17.1	4.5	28.9	8.5	15.9
1984	330,740	24.6	75.4	59.5	17.8	4.7	29.0	8.0	15.9
1985	365,344	24.6	75.4	59.0	17.4	4.8	28.8	7.9	16.5
1986	393,476	25.1	74.9	58.0	17.1	4.7	28.6	7.6	17.0
1987	419,054	24.4	75.6	58.8	18.2	4.9	28.5	7.3	16.7
1988	445,586	24.1	75.9	59.3	18.0	4.8	29.2	7.2	16.7
1989	482,477	24.0	76.0	58.9	18.4	4.9	28.7	6.9	17.1
1990	517,429	24.4	75.6	58.1	18.6	4.2	28.4	6.9	17.5
1991	551,722	26.0	74.0	56.3	18.0	3.7	27.8	6.8	17.7
1992 ^p	605,334	28.0	72.0	54.2	17.3	3.6	26.9	6.5	17.8

^p preliminary

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

Table 33
Local General Revenues, by Source, 1948-1992
(millions)

Year	Total	Intergovernmental	Own-Source Taxes						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
1990	512,322	190,723	321,599	201,130	149,765	9,563	30,815	10,985	120,469
1991	541,791	201,901	339,890	214,728	161,706	10,062	32,036	10,925	125,162
1992 ^P	573,584	216,305	357,278	227,099	171,723	10,562	33,429	11,386	130,179

^P preliminary

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

Table 34
Local General Revenues, by Source, Percentage Distribution, 1948-1992

Year	Total	Intergov- ernmental	Own-Source						Charges and Miscellaneous
			Total	Taxes					
			Total	Property	Individual Income	Sales	Other		
1948	\$11,373	30.8%	69.2%	58.0%	51.4%	0.4%	3.5%	2.7%	11.2%
1950	14,014	31.6	68.4	57.0	50.2	0.5	3.5	2.8	11.4
1952	16,952	31.2	68.8	55.8	48.9	0.5	3.7	2.8	13.0
1953	18,371	30.9	69.1	56.4	49.0	0.5	3.9	2.9	12.7
1954	19,562	30.3	69.7	56.1	49.0	0.6	3.6	2.9	13.6
1955	21,092	30.1	69.9	56.4	48.9	0.7	3.7	3.0	13.5
1956	23,137	29.8	70.2	56.2	48.8	0.7	3.8	2.8	14.0
1957	25,531	30.0	70.0	56.0	48.5	0.7	4.0	2.7	14.0
1958	27,723	30.2	69.8	55.8	48.7	0.8	3.9	2.4	14.0
1959	29,621	30.0	70.0	55.8	48.7	0.8	3.9	2.5	14.2
1960	33,027	30.6	69.4	54.7	47.8	0.8	4.1	2.1	14.6
1961	35,899	30.4	69.5	55.2	48.4	0.7	4.0	2.1	14.5
1962	38,346	30.4	69.6	54.7	48.0	0.8	3.8	2.1	14.9
1963	40,558	31.0	69.0	54.0	47.2	0.8	3.9	2.1	15.0
1964	44,084	31.4	68.6	53.4	46.5	0.9	4.1	1.9	15.2
1965	47,528	31.9	68.1	52.8	45.9	0.9	4.3	1.7	15.2
1966	53,172	33.4	66.6	51.5	44.8	0.9	3.8	1.9	15.1
1967	58,235	34.7	65.3	49.9	43.2	1.6	3.4	1.7	15.4
1968	63,181	35.3	64.7	49.3	42.5	1.7	3.1	2.1	15.4
1969	71,943	36.3	63.7	48.3	41.3	1.9	3.4	1.7	15.4
1970	80,916	36.5	63.5	48.0	40.7	2.0	3.8	1.4	15.5
1971	91,963	37.5	62.5	47.2	39.9	1.9	4.0	1.4	15.3
1972	105,243	37.7	62.3	47.3	39.5	2.1	4.1	1.5	15.0
1973	118,392	40.4	59.6	44.8	37.1	2.0	4.2	1.5	14.8
1974	131,434	41.6	58.4	43.0	35.3	1.8	4.2	1.6	15.4
1975	146,307	42.3	57.7	41.9	34.2	1.8	4.4	1.5	15.7
1976	162,931	42.8	57.2	41.5	33.7	1.9	4.4	1.5	15.7
1977	179,045	42.9	57.1	41.8	33.7	2.1	4.6	1.4	15.3
1978	194,784	43.2	56.8	41.3	32.9	2.1	4.8	1.5	15.6
1979	211,987	44.7	55.3	38.0	29.5	2.0	5.0	1.5	17.3
1980	232,452	44.1	55.9	37.2	28.2	2.1	5.2	1.6	18.8
1981	257,180	43.3	56.7	36.9	28.0	2.2	5.1	1.6	19.8
1982	281,045	41.5	58.5	36.9	28.1	2.2	5.3	1.4	21.6
1983	298,393	40.0	60.0	37.9	28.8	2.2	5.5	1.5	22.1
1984	323,236	39.2	60.8	38.2	28.6	2.2	5.7	1.6	22.6
1985	354,146	39.0	61.0	38.0	28.2	2.3	5.9	1.6	23.0
1986	380,663	38.7	61.3	38.1	28.2	2.2	5.9	1.7	23.2
1987	410,437	38.1	61.9	38.5	28.4	2.4	6.0	1.8	23.4
1988	433,977	37.5	62.5	39.5	29.3	2.4	6.0	1.8	23.0
1989	468,549	37.4	62.6	39.4	29.3	1.9	5.9	2.3	23.2
1990	512,322	37.2	62.8	39.3	29.2	1.9	6.0	2.1	23.5
1991	541,791	37.3	62.7	39.6	29.8	1.9	5.9	2.0	23.1
1992 ^P	573,584	37.7	62.3	39.6	29.9	1.8	5.8	2.0	22.7

^P preliminary

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

Table 35
Major Federal, State, and Local Tax Revenues, by Source, 1948-1992
(millions)

Fiscal Year	Federal							State			
	Federal, State, and Local ¹	Total	Individual Income	Corporation Income	Sales, Gross Receipts and Customs ²	Gift and Death	All Other	State and Local	Total	Individual Income	Corporation Income
1948	\$51,218	\$37,876	\$19,305	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585
1949	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586
1951	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687
1952	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838
1953	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810
1954	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737
1956	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890
1957	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984
1958	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018
1959	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180
1961	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266
1962	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308
1963	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505
1964	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929
1966	160,742	104,095	55,446	30,073	14,641	3,066	869	56,741	29,380	4,288	2,038
1967	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227
1968	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518
1969	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	141,465	80,155	18,819	6,642
1976	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273
1977	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	101,085	25,493	9,174
1978	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738
1979	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006
1983	665,764	381,179	288,938	37,022	44,471	6,053	4,695	284,585	171,440	49,789	13,153
1984	735,023	414,829	295,955	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511
1985	803,404	454,037	330,918	61,331	49,159	6,422	6,207	350,366	215,893	63,908	17,631
1986	844,977	471,898	348,959	63,143	47,046	6,958	5,792	373,051	228,054	67,469	18,363
1987	944,203	539,400	392,557	83,926	48,423	7,493	7,001	405,149	246,933	75,965	20,724
1988	998,347	562,600	401,181	94,195	52,604	7,594	7,026	435,675	264,080	80,133	21,685
1989	1,084,500	615,853	445,690	103,291	52,527	8,745	5,600	468,647	284,169	88,819	23,861
1990	1,133,886	632,267	466,884	93,507	53,970	11,500	6,406	501,619	300,489	96,076	21,751
1991	1,167,272	641,982	467,827	98,086	58,495	11,138	6,436	525,290	310,561	99,279	20,357
1992 ^p	1,214,530	659,041	476,465	100,270	64,282	11,143	6,881	555,479	327,822	104,401	21,566

^p preliminary

¹ Excludes social insurance taxes and contributions. In 1992, the federal government trust funds received \$404.6 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement). State and local government trust funds received \$150 billion. User charges and miscellaneous general revenue equaled \$430 billion for all governments in 1991.

² Customs duties collected by federal government only.

(continued on next page)

Table 35 (cont.)
Major Federal, State, and Local Tax Revenues, by Source, 1948-1992
(millions)

Fiscal Year	State					Local				
	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operators' Licenses	Gift and Death	All Other	Total	Property	General and Selective Sales and Gross Receipts	Local Income ³	All Other
1948	\$1,478	\$2,564	\$593	\$180	\$844	\$6,599	\$5,850	\$400	\$44	\$305
1949	1,609	2,756	665	176	936	7,414	6,566	451	51	346
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394
1951	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422
1952	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473
1953	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530
1954	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641
1956	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657
1957	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679
1958	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653
1959	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692
1961	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744
1962	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815
1963	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867
1964	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807
1966	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012
1967	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016
1968	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327
1969	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173
1971	15,478	14,092	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298
1972	17,619	15,631	3,340	1,294	4,574	49,739	41,620	4,268	2,230	1,621
1973	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552
1978	35,280	22,990	4,836	1,842	8,470	80,381	64,058	9,326	4,071	2,926
1979	39,505	24,163	5,155	1,973	9,362	80,606	62,453	10,579	4,309	3,265
1980	43,168	24,687	5,325	2,035	11,450	86,387	65,607	12,072	4,990	3,718
1981	46,412	26,339	5,695	2,229	14,025	94,776	72,020	13,220	5,531	4,005
1982	50,343	28,458	6,051	2,300	15,742	103,641	78,805	14,836	6,105	3,895
1983	53,639	30,255	6,289	2,545	15,770	113,145	85,973	16,352	6,445	4,375
1984	62,564	33,238	6,921	2,226	17,393	123,399	92,595	18,296	7,215	5,293
1985	69,633	35,787	7,780	2,328	18,826	134,473	99,772	20,956	7,974	5,771
1986	74,821	37,522	8,374	2,534	18,971	144,997	107,356	22,628	8,536	6,477
1987	79,638	40,200	9,037	3,035	18,334	158,216	116,618	24,455	9,663	7,480
1988	87,010	43,126	9,644	3,241	19,241	171,595	127,191	26,122	10,272	8,010
1989	93,414	44,834	10,145	3,486	19,609	184,478	137,107	27,767	11,048	9,248
1990	99,702	47,367	10,675	3,832	21,086	201,130	149,765	30,815	11,379	9,170
1991	103,165	50,369	10,996	4,284	22,111	214,728	161,706	32,036	11,947	9,039
1992 ^P	107,757	54,964	10,660	4,456	24,018	227,099	171,723	33,429	12,591	9,356

³ Local individual and corporation income taxes. For 1992, local individual income tax revenues were \$10,562 million and corporation income tax revenues were \$2,029 million. Nearly all of the local corporation income tax revenues are raised in New York City and the District of Columbia.

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

Table 36
Federal, State, and Local Tax Revenues, by Government, Selected Years 1967-1992
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1967	\$176,121	\$115,121	\$61,000	\$31,926	\$29,074	\$10,507	\$5,702	\$10,811	\$1,465	\$589
1972	263,342	153,733	109,609	59,870	49,739	17,009	10,076	18,939	2,765	952
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1987	944,203	539,400	404,803	246,501	158,216	55,366	37,240	51,809	8,114	5,687
1988	998,341	562,600	435,741	264,146	171,595	59,791	40,578	56,065	9,071	6,091
1989	1,084,500	615,853	468,647	284,169	184,478	63,930	44,196	60,479	9,844	6,029
1990	1,133,886	632,267	501,619	300,489	201,130	68,788	48,750	65,923	10,564	7,105
1991	1,167,272	641,982	525,290	310,561	214,729	72,213	52,154	71,368	11,286	7,708
1992 ^P	1,214,530	659,041	555,479	327,822	227,099	75,486	54,926	76,619	11,887	8,180
Property Taxes										
1967	26,047	n.a.	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1972	42,877	n.a.	42,877	1,257	41,620	10,937	8,625	18,572	2,584	903
1977	62,527	n.a.	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1982	81,918	n.a.	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1987	121,203	n.a.	121,203	4,700	116,618	27,163	27,362	50,488	7,489	4,116
1988	132,212	n.a.	132,212	5,021	127,191	29,948	29,680	54,611	8,336	4,617
1989	142,525	n.a.	142,525	5,417	137,107	32,324	32,232	58,984	9,073	4,496
1990	155,613	n.a.	155,613	5,848	149,765	35,024	35,723	64,285	9,762	4,971
1991	167,933	n.a.	167,933	6,228	161,705	37,654	38,610	69,603	10,479	5,359
1992 ^P	178,406	n.a.	178,406	6,683	171,723	39,706	40,808	74,630	11,051	5,528
General and Selective Sales and Gross Receipts Taxes, and Customs²										
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	-
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	49
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1987	192,514	48,423	144,091	119,838	24,455	15,598	7,005	467	20	1,366
1988	209,056	52,604	156,452	130,330	26,122	16,690	7,703	471	25	1,233
1989	218,543	52,527	166,016	138,249	27,767	17,543	8,378	484	31	1,330
1990	231,855	53,970	177,885	147,069	30,815	19,190	9,176	548	34	1,867
1991	244,066	58,495	185,571	153,535	32,036	19,604	9,700	618	36	2,078
1992 ^P	260,432	64,282	196,150	162,721	33,429	20,190	10,155	648	40	2,396

Table 36 (cont.)
Federal, State, and Local Tax Revenues, by Government, Selected Years 1967-1992
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporation and individual)										
1967	\$103,549	\$95,497	\$8,052	\$7,136	\$916	\$818	\$16	\$73	\$9	n.a.
1972	146,546	126,903	19,643	17,412	2,231	1,881	192	132	26	n.a.
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	n.a.
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	n.a.
1987	582,843	476,483	106,359	96,691	9,663	8,060	1,002	419	182	n.a.
1988	607,389	495,376	112,013	101,740	10,272	8,423	1,196	458	195	n.a.
1989	672,710	548,981	123,729	112,680	11,048	9,033	1,303	489	223	n.a.
1990	689,597	560,391	129,206	117,827	11,379	9,131	1,465	531	251	n.a.
1991	697,496	565,913	131,583	119,636	11,947	9,595	1,513	568	271	n.a.
1992 ^P	715,500	576,735	138,765	126,174	12,591	10,146	1,541	608	295	n.a.
All Other Taxes										
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	-
1972	16,301	6,729	9,572	7,951	1,621	1,001	360	167	93	-
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1987	47,644	14,494	33,276	25,797	7,480	4,545	1,871	435	423	205
1988	49,683	14,620	35,088	27,077	8,010	4,730	1,999	525	515	241
1989	50,723	14,345	36,377	27,822	8,556	5,030	2,283	522	517	203
1990	56,821	17,906	38,915	29,745	9,170	5,444	2,386	558	516	267
1991	57,777	17,574	40,203	31,164	9,039	5,359	2,330	579	500	271
1992 ^P	60,183	18,024	42,149	32,802	9,357	5,444	2,422	733	502	257

^P preliminary

n.a. -- not applicable

- represents zero

¹ Excludes user charges, utility and liquor store revenues, and social insurance contributions. In 1991, the federal government trust funds received \$404.6 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 \$150 billion. User charges and miscellaneous general revenue equaled \$430 billion for all governments in 1991.

² Customs duties collected by federal government only.

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

Table 37
**Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Periods
 1965-1992**

Item	1965- 1970	1970- 1975	1975- 1980	1980- 1985	1985- 1990	1990- 1991	1991- 1992
BY GOVERNMENT							
All Governments	9.9%	7.3%	11.6%	6.9%	7.1%	2.9%	4.0%
Federal	9.3	5.4	13.0	5.3	6.8	1.5	2.7
State and Local	11.1	10.3	10.5	8.5	7.4	4.7	5.7
State	12.9	10.8	11.3	9.5	6.8	3.4	5.7
Local	9.1	9.6	7.1	9.3	8.4	6.8	5.8
BY TYPE OF TAX							
Federal							
Individual Income	13.1%	6.2%	14.8%	6.3%	7.1	0.2%	1.8%
Corporation Income	5.2	4.4	9.7	-1.0	8.8	4.9	2.2
Sales, Gross Receipts, Customs	3.0	2.9	8.7	8.9	1.9	8.4	9.9
Death and Gift	6.1	4.8	6.7	0.1	12.4	-3.1	0.0
All Other	-1.2	7.0	23.9	11.0	0.6	0.5	6.9
State							
Individual Income	20.2	15.4	14.5	11.5	8.5	3.3	5.4
Corporation Income	14.1	12.2	14.9	5.8	4.3	-6.4	5.9
General Sales, Gross Receipts	16.1	11.8	11.7	10.0	7.4	3.5	4.5
Selective Sales, Gross Receipts	9.4	7.3	5.9	7.7	5.8	6.3	9.1
Motor Vehicle and Operators' Licenses	6.2	7.6	6.2	7.9	6.5	3.0	6.2
Death and Gift	6.4	7.3	7.5	2.7	10.5	11.8	4.0
All Other	8.3	8.1	13.8	10.5	2.3	4.9	5.7
Local							
Property	8.6	8.7	5.6	8.7	8.5	8.0	6.2
Sales, Gross Receipts	8.3	16.1	13.3	11.7	8.0	4.0	4.3
Local Income ¹	30.4	10.1	13.6	9.8	7.4	5.0	5.4
All Other	7.8	13.1	11.4	9.2	9.7	-1.4	3.5
Exhibits							
Gross Domestic Product	7.5%	9.4%	11.3%	8.3%	6.5	2.6%	6.5%
GDP Implicit Price Deflator	4.4	6.9	7.8	5.7	3.7	4.1	2.8
Consumer Price Index	4.3	6.8	8.9	5.5	4.0	4.2	3.0

¹ Local individual and corporation income taxes. For 1992, the local individual income tax revenues were \$10,562 million and the corporation income tax revenues were \$2,027 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: [year]*. Exhibits from *Survey of Current Business*, April 1994.

Table 38
**Federal, State, and Local Tax Revenues as a Percentage of Gross Domestic Product, Selected Years
 1965-1992**

	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992
BY GOVERNMENT												
All Governments	20.6%	23.0%	20.9%	21.2%	19.9%	19.8%	20.8%	20.4%	20.7%	20.5%	20.6%	20.1%
Federal	13.3	14.5	12.0	13.0	11.2	11.1	11.9	11.5	11.7	11.4	11.3	10.9
State and Local	7.3	8.6	8.9	8.6	8.7	8.7	8.9	8.9	8.9	9.1	9.3	9.2
State	3.7	4.7	5.1	5.1	5.3	5.3	5.4	5.4	5.4	5.4	5.5	5.4
Local	3.6	3.8	3.9	3.2	3.3	3.4	3.5	3.5	3.5	3.6	3.8	3.8
BY TYPE OF TAX												
Federal¹												
Individual Income	6.9%	8.9%	7.7%	9.0%	8.2%	8.2%	8.6%	8.2%	8.5%	8.5%	8.3%	7.9%
Corporation Income	3.6	3.2	2.6	2.4	1.5	1.5	1.8	1.9	2.0	1.7	1.7	1.7
Sales, Gross Receipts, Customs	2.2	1.8	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.0	1.1
Death and Gift	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
All Other	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
State												
Individual Income	0.5	0.9	1.2	1.4	1.6	1.6	1.7	1.6	1.7	1.7	1.8	1.7
Corporation Income	0.3	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.4
General Sales, Gross Receipts	1.0	1.4	1.6	1.6	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Selective Sales, Gross Receipts	1.2	1.3	1.2	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Motor Vehicle and Operators' Licenses	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	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
All Other	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Local												
Property	3.1	3.3	3.2	2.4	2.5	2.5	2.6	2.6	2.6	2.7	2.9	2.8
Sales, Gross Receipts	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6
Local Income ²	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
All Other	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2

- represents zero

¹ Excludes user charges, utility and liquor store revenues, and social insurance contributions. In 1992, the federal government trust funds received \$404.6 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), and state and local government trust funds received \$150.1 billion. User charges and miscellaneous general revenue equaled \$430.1 billion for all governments in 1992.

² Local individual and corporation income taxes. For 1992, the local individual income tax revenues were \$10,562 million and the corporation income tax revenues were \$2,029 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: [year]*. Exhibits from *Survey of Current Business*, April 1994.

Table 39
State and Local General Expenditures, by Function, 1948-1992
(millions)

Year	Total	Intergovern- mental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$17,684	-	\$17,684	\$4,308	\$950	\$2,099	\$1,229	\$3,036	\$644	\$2,026
1950	22,787	-	22,787	5,843	1,170	2,940	1,748	3,803	776	2,183
1952	26,097	-	26,097	6,862	1,267	2,788	2,185	4,650	939	7,406
1953	27,910	-	27,910	7,822	1,361	2,914	2,291	4,988	1,038	7,496
1954	30,702	-	30,702	8,947	1,418	3,060	2,409	5,526	1,130	8,212
1955	33,724	-	33,724	10,129	1,570	3,168	2,523	6,452	1,230	8,652
1956	36,711	-	36,711	11,165	1,814	3,139	2,772	6,953	1,331	9,537
1957	40,376	-	40,376	11,657	2,206	3,485	3,120	7,816	1,469	10,623
1958	44,852	-	44,852	13,032	2,582	3,818	3,464	8,567	1,610	11,779
1959	48,888	-	48,888	14,034	2,920	4,136	3,724	9,592	1,710	12,772
1960	51,876	-	51,876	15,166	3,202	4,404	3,794	9,428	1,857	14,025
1961	56,201	-	56,201	16,608	3,570	4,720	4,086	9,844	2,017	15,356
1962	60,206	-	60,206	17,740	4,042	5,084	4,342	10,357	2,130	16,511
1963	63,977	-	63,977	18,759	4,466	5,420	4,637	11,150	2,231	17,314
1964	69,302	-	69,302	20,399	5,279	5,766	4,910	11,664	2,366	18,918
1965	74,678	-	74,678	21,966	5,863	6,315	5,361	12,221	2,549	20,403
1966	82,842	-	82,842	25,091	7,208	6,758	5,910	12,770	2,776	22,329
1967	93,350	-	93,350	27,590	8,932	8,218	6,641	13,933	3,050	24,986
1968	102,412	-	102,412	29,305	10,215	9,857	7,547	14,482	3,410	27,596
1969	116,727	-	116,727	33,752	11,551	12,110	8,520	15,417	3,901	31,476
1970	131,331	-	131,331	37,461	12,925	14,680	9,668	16,427	4,494	35,676
1971	150,674	-	150,674	41,766	14,785	18,226	11,206	18,096	5,227	41,368
1972	168,549	-	168,549	46,670	15,861	21,117	13,022	19,021	6,005	46,853
1973	181,357	-	181,357	48,789	17,369	23,582	13,844	18,615	6,780	52,378
1974	198,959	341	198,618	53,059	18,884	25,085	15,945	19,946	7,289	58,410
1975	230,722	975	229,747	61,485	21,702	28,155	18,846	22,528	8,526	68,505
1976	256,731	1,180	255,551	67,674	24,304	32,604	20,686	23,907	9,531	76,846
1977	274,215	1,386	272,829	71,546	25,972	35,905	23,039	23,058	10,445	82,864
1978	296,984	1,472	295,512	76,703	28,391	39,140	24,952	24,609	11,306	90,412
1979	327,517	1,493	326,024	83,385	30,059	41,898	28,218	28,440	12,207	101,817
1980	369,086	1,746	367,340	92,930	33,919	47,288	32,173	33,311	13,494	114,224
1981	407,449	1,873	405,576	100,534	38,114	54,121	36,100	34,603	14,947	127,156
1982 ^r	436,896	1,793	435,102	105,761	41,570	57,996	40,259	34,520	16,511	138,755
1983	466,421	1,765	464,656	112,945	43,820	58,735	44,118	36,655	17,934	150,449
1984	504,916	1,722	503,194	120,896	47,613	64,709	46,329	39,516	19,262	164,868
1985	554,163	1,963	552,199	131,987	52,316	79,576	49,711	45,021	20,956	172,631
1986 ^r	606,601	2,106	604,495	145,111	56,535	74,646	53,613	49,368	22,685	202,267
1987	656,064	2,456	653,608	156,781	60,240	80,090	56,971	52,199	24,685	222,641
1988	704,897	2,657	702,239	169,694	62,688	86,469	61,940	55,621	26,277	239,551
1989	762,311	2,931	759,380	185,171	67,550	94,962	67,757	58,093	27,771	258,076
1990	834,785	3,245	831,540	202,009	73,418	107,287	74,635	61,057	30,577	282,557
1991	908,470	3,466	905,004	218,006	78,749	126,965	81,110	64,937	32,772	302,465
1992 ^p	975,817	3,632	972,185	228,917	84,329	154,234	81,403	66,689	34,545	322,068

^p preliminary

^r revised

- represents zero

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

Table 40
State and Local General Expenditures, by Function, Percentage Distribution, 1948-1992

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$17,684	-	100.0%	24.4%	5.4%	11.9%	6.9%	17.2%	3.6%	11.5%
1950	22,787	-	100.0	25.6	5.1	12.9	7.7	16.7	3.4	9.6
1952	26,097	-	100.0	26.3	4.9	10.7	8.4	17.8	3.6	28.4
1953	27,910	-	100.0	28.0	4.9	10.4	8.2	17.9	3.7	26.9
1954	30,702	-	100.0	29.1	4.6	10.0	7.8	18.0	3.7	26.7
1955	33,724	-	100.0	30.0	4.7	9.4	7.5	19.1	3.6	25.7
1956	36,711	-	100.0	30.4	4.9	8.6	7.6	18.9	3.6	26.0
1957	40,376	-	100.0	28.9	5.5	8.6	7.7	19.4	3.6	26.3
1958	44,852	-	100.0	29.1	5.8	8.5	7.7	19.1	3.6	26.3
1959	48,888	-	100.0	28.7	6.0	8.5	7.6	19.6	3.5	26.1
1960	51,876	-	100.0	29.2	6.2	8.5	7.3	18.2	3.6	27.0
1961	56,201	-	100.0	29.6	6.4	8.4	7.3	17.5	3.6	27.3
1962	60,206	-	100.0	29.5	6.7	8.4	7.2	17.2	3.5	27.4
1963	63,977	-	100.0	29.3	7.0	8.5	7.2	17.4	3.5	27.1
1964	69,302	-	100.0	29.4	7.6	8.3	7.1	16.8	3.4	27.3
1965	74,678	-	100.0	29.4	7.9	8.5	7.2	16.4	3.4	27.3
1966	82,842	-	100.0	30.3	8.7	8.2	7.1	15.4	3.4	27.0
1967	93,350	-	100.0	29.6	9.6	8.8	7.1	14.9	3.3	26.8
1968	102,412	-	100.0	28.6	10.0	9.6	7.4	14.1	3.3	26.9
1969	116,727	-	100.0	28.9	9.9	10.4	7.3	13.2	3.3	27.0
1970	131,331	-	100.0	28.5	9.8	11.2	7.4	12.5	3.4	27.2
1971	150,674	-	100.0	27.7	9.8	12.1	7.4	12.0	3.5	27.5
1972	168,549	-	100.0	27.7	9.4	12.5	7.7	11.3	3.6	27.8
1973	181,357	-	100.0	26.9	9.6	13.0	7.6	10.3	3.7	28.9
1974	198,959	0.2	99.8	26.7	9.5	12.6	8.0	10.0	3.7	29.4
1975	230,722	0.4	99.6	26.6	9.4	12.2	8.2	9.8	3.7	29.7
1976	256,731	0.5	99.5	26.4	9.5	12.7	8.1	9.3	3.7	29.9
1977	274,215	0.5	99.5	26.1	9.5	13.1	8.4	8.4	3.8	30.2
1978	296,984	0.5	99.5	25.8	9.6	13.2	8.4	8.3	3.8	30.4
1979	327,517	0.5	99.5	25.5	9.2	12.8	8.6	8.7	3.7	31.1
1980	369,086	0.5	99.5	25.2	9.2	12.8	8.7	9.0	3.7	30.9
1981	407,449	0.5	99.5	24.7	9.4	13.3	8.9	8.5	3.7	31.2
1982	436,896	0.4	99.6	24.2	9.5	13.3	9.2	7.9	3.8	31.8
1983	466,421	0.4	99.6	24.2	9.4	12.6	9.5	7.9	3.8	32.3
1984	504,916	0.3	99.7	23.9	9.4	12.8	9.2	7.8	3.8	32.7
1985	554,163	0.4	99.6	23.8	9.4	14.4	9.0	8.1	3.8	31.2
1986	606,601	0.3	99.7	23.9	9.3	12.3	8.8	8.1	3.7	33.3
1987	656,064	0.4	99.6	23.9	9.2	12.2	8.7	8.0	3.8	33.9
1988	704,897	0.4	99.6	24.1	8.9	12.3	8.8	7.9	3.7	34.0
1989	762,311	0.4	99.6	24.3	8.9	12.5	8.9	7.6	3.6	33.9
1990	834,785	0.4	99.6	24.2	8.8	12.9	8.9	7.3	3.7	33.8
1991	908,470	0.4	99.6	24.0	8.7	14.0	8.9	7.2	3.6	33.3
1992 ^P	975,817	0.4	99.6	23.5	8.6	15.8	8.3	6.9	3.5	33.0

^P preliminary

- represents zero

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

Table 41
State General Expenditures, by Function, 1948-1992
(millions)

Year	Total	Intergovernmental	Direct							All Other
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	
1948	\$9,469	\$3,283	\$6,186	\$65	\$895	\$962	\$663	\$1,510	\$65	\$2,026
1950	14,754	4,217	8,033	87	1,107	1,566	947	2,058	85	2,183
1952	17,600	5,044	8,653	125	1,180	1,410	1,132	2,556	106	2,144
1953	18,807	5,384	9,294	150	1,277	1,534	1,184	2,781	119	2,249
1954	20,808	5,679	10,109	199	1,324	1,548	1,276	3,254	130	2,378
1955	22,760	5,986	11,190	227	1,468	1,600	1,338	3,899	139	2,519
1956	24,661	6,538	12,319	219	1,678	1,603	1,470	4,367	159	2,823
1957	27,029	7,440	13,647	112	1,958	1,826	1,571	4,875	179	3,126
1958	29,705	8,089	15,449	117	2,305	1,944	1,760	5,507	214	3,602
1959	31,775	8,689	17,318	150	2,614	2,124	1,850	6,414	228	3,938
1960	34,301	9,443	17,784	189	2,856	2,221	1,896	6,070	245	4,307
1961	37,393	10,114	19,004	226	3,170	2,311	2,059	6,230	261	4,747
1962	40,057	10,906	20,375	202	3,634	2,509	2,161	6,635	276	4,958
1963	34,376	11,885	22,491	222	3,992	2,712	2,330	7,425	297	5,513
1964	45,262	12,968	24,275	207	4,649	2,796	2,464	7,850	315	5,994
1965	48,667	14,174	26,273	189	5,258	2,998	2,701	8,214	348	6,565
1966	53,963	16,928	29,162	231	6,353	3,138	2,966	8,624	385	7,465
1967	59,475	19,056	34,249	300	7,728	4,291	3,358	9,423	441	8,708
1968	64,393	21,950	38,446	339	8,982	5,122	3,832	9,819	516	9,836
1969	74,029	24,779	43,244	365	10,004	6,464	4,258	10,414	585	11,154
1970	83,215	28,892	48,749	437	11,011	8,203	4,788	11,044	688	12,578
1971	94,797	32,640	56,478	491	12,448	10,518	5,400	12,304	797	14,520
1972	107,063	36,759	62,053	491	13,381	12,247	6,008	12,747	900	16,280
1973	114,894	40,822	67,264	480	14,248	14,147	6,506	12,072	1,017	18,795
1974	125,557	45,941	73,950	468	15,395	15,169	7,495	12,636	1,145	21,643
1975	144,700	51,978	86,326	536	17,696	17,457	8,968	14,258	1,314	26,097
1976	161,541	57,858	95,832	600	19,707	20,157	9,851	14,860	1,412	29,245
1977	172,842	62,460	101,891	651	21,166	22,646	11,209	13,853	1,569	30,797
1978	185,310	67,287	112,515	654	23,259	25,729	12,319	14,658	1,683	34,213
1979	203,109	75,963	124,554	833	24,680	28,742	13,786	17,079	1,825	37,610
1980	225,379	84,504	143,718	964	27,927	33,242	15,667	20,661	2,060	43,198
1981	246,846	93,180	160,474	1,040	31,488	38,580	18,027	20,688	2,270	48,381
1982	266,312	98,743	170,747	1,054	34,296	41,513	19,398	20,103	2,396	51,987
1983	285,042	101,309	183,732	978	36,496	44,454	20,834	21,153	2,622	57,195
1984	309,683	108,373	201,310	958	40,016	49,122	21,567	23,250	2,793	63,604
1985	345,133	121,571	223,562	1,020	44,264	62,688	23,211	27,167	3,114	62,098
1986	376,559	131,966	244,593	1,159	47,928	56,256	25,471	30,191	3,328	80,260
1987	403,939	141,426	262,513	1,301	50,710	61,123	27,202	31,488	3,636	87,052
1988	432,179	151,662	280,517	1,398	52,410	66,570	29,381	33,732	3,914	93,112
1989	469,269	165,415	303,853	1,417	55,988	73,136	32,360	35,318	4,138	101,496
1990	508,284	175,028	333,256	1,798	60,978	83,336	35,543	36,464	4,487	110,650
1991	554,900	186,540	368,360	1,997	65,560	100,114	38,504	38,911	4,785	118,489
1992 ^P	613,876	204,321	409,555	2,222	70,904	125,500	41,643	40,689	4,863	123,734

^P preliminary

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

Table 42
State General Expenditures, by Function, Percentage Distribution, 1948-1992

Year	Total	Intergovernmental	Direct							All Other
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	
1948	\$9,469	34.7%	65.3%	0.7%	9.5%	10.2%	7.0%	15.9%	0.7%	21.4%
1950	14,754	28.6	54.4	0.6	7.5	10.6	6.4	13.9	0.6	14.8
1952	17,600	28.7	49.2	0.7	6.7	8.0	6.4	14.5	0.6	12.2
1953	18,807	28.6	49.4	0.8	6.8	8.2	6.3	14.8	0.6	12.0
1954	20,808	27.3	48.6	1.0	6.4	7.4	6.1	15.6	0.6	11.4
1955	22,760	26.3	49.2	1.0	6.4	7.0	5.9	17.1	0.6	11.1
1956	24,661	26.5	50.0	0.9	6.8	6.5	6.0	17.7	0.6	11.4
1957	27,029	27.5	50.5	0.4	7.2	6.8	5.8	18.0	0.7	11.6
1958	29,705	27.2	52.0	0.4	7.8	6.5	5.9	18.5	0.7	12.1
1959	31,775	27.3	54.5	0.5	8.2	6.7	5.8	20.2	0.7	12.4
1960	34,301	27.5	51.8	0.6	8.3	6.5	5.5	17.7	0.7	12.6
1961	37,393	27.0	50.8	0.6	8.5	6.2	5.5	16.7	0.7	12.7
1962	40,057	27.2	50.9	0.5	9.1	6.3	5.4	16.6	0.7	12.4
1963	34,376	34.6	65.4	0.6	11.6	7.9	6.8	21.6	0.9	16.0
1964	45,262	28.7	53.6	0.5	10.3	6.2	5.4	17.3	0.7	13.2
1965	48,667	29.1	54.0	0.4	10.8	6.2	5.5	16.9	0.7	13.5
1966	53,963	31.4	54.0	0.4	11.8	5.8	5.5	16.0	0.7	13.8
1967	59,475	32.0	57.6	0.5	13.0	7.2	5.6	15.8	0.7	14.6
1968	64,393	34.1	59.7	0.5	13.9	8.0	6.0	15.2	0.8	15.3
1969	74,029	33.5	58.4	0.5	13.5	8.7	5.8	14.1	0.8	15.1
1970	83,215	34.7	58.6	0.5	13.2	9.9	5.8	13.3	0.8	15.1
1971	94,797	34.4	59.6	0.5	13.1	11.1	5.7	13.0	0.8	15.3
1972	107,063	34.3	58.0	0.5	12.5	11.4	5.6	11.9	0.8	15.2
1973	114,894	35.5	58.5	0.4	12.4	12.3	5.7	10.5	0.9	16.4
1974	125,557	36.6	58.9	0.4	12.3	12.1	6.0	10.1	0.9	17.2
1975	144,700	35.9	59.7	0.4	12.2	12.1	6.2	9.9	0.9	18.0
1976	161,541	35.8	59.3	0.4	12.2	12.5	6.1	9.2	0.9	18.1
1977	172,842	36.1	59.0	0.4	12.2	13.1	6.5	8.0	0.9	17.8
1978	185,310	36.3	60.7	0.4	12.6	13.9	6.6	7.9	0.9	18.5
1979	203,109	37.4	61.3	0.4	12.2	14.2	6.8	8.4	0.9	18.5
1980	225,379	37.5	63.8	0.4	12.4	14.7	7.0	9.2	0.9	19.2
1981	246,846	37.7	65.0	0.4	12.8	15.6	7.3	8.4	0.9	19.6
1982	266,312	37.1	64.1	0.4	12.9	15.6	7.3	7.5	0.9	19.5
1983	285,042	35.5	64.5	0.3	12.8	15.6	7.3	7.4	0.9	20.1
1984	309,683	35.0	65.0	0.3	12.9	15.9	7.0	7.5	0.9	20.5
1985	345,133	35.2	64.8	0.3	12.8	18.2	6.7	7.9	0.9	18.0
1986	376,559	35.0	65.0	0.3	12.7	14.9	6.8	8.0	0.9	21.3
1987	403,939	35.0	65.0	0.3	12.6	15.1	6.7	7.8	0.9	21.6
1988	432,179	35.1	64.9	0.3	12.1	15.4	6.8	7.8	0.9	21.5
1989	469,269	35.2	64.8	0.3	11.9	15.6	6.9	7.5	0.9	21.6
1990	508,284	34.4	65.6	0.4	12.0	16.4	7.0	7.2	0.9	21.8
1991	554,900	33.6	66.4	0.4	11.8	18.0	6.9	7.0	0.9	21.4
1992 ^P	613,876	33.3	66.7	0.4	11.6	20.4	6.8	6.6	0.8	20.2

^P preliminary

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

Table 43
Local General Expenditures, by Function, 1948-1992

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$11,498	*	\$11,498	\$4,243	\$55	\$1,137	\$566	\$1,526	\$579	\$3,392
1950	14,754	*	14,754	5,756	63	1,374	801	1,745	691	4,324
1952	17,600	156	17,444	6,737	87	1,378	1,053	2,094	833	5,262
1953	18,807	191	18,616	7,672	84	1,380	1,107	2,207	919	5,247
1954	20,808	215	20,593	8,748	94	1,512	1,133	2,272	1,000	5,834
1955	22,760	226	22,534	9,902	102	1,568	1,185	2,553	1,091	6,133
1956	24,661	269	24,392	10,946	136	1,536	1,302	2,586	1,172	6,714
1957	27,029	300	26,729	11,545	248	1,659	1,549	2,941	1,290	7,497
1958	29,705	302	29,403	12,915	277	1,874	1,704	3,060	1,396	8,177
1959	31,775	205	31,570	13,884	306	2,012	1,874	3,178	1,482	8,834
1960	34,301	209	34,092	14,977	346	2,183	1,898	3,358	1,612	9,718
1961	37,393	196	37,197	16,382	400	2,409	2,027	3,614	1,756	10,609
1962	40,057	226	39,831	17,538	408	2,575	2,181	3,722	1,854	11,553
1963	41,721	235	41,486	18,537	474	2,708	2,307	3,725	1,934	11,801
1964	45,262	235	45,027	20,192	630	2,970	2,446	3,814	2,051	12,924
1965	48,667	262	48,405	21,777	605	3,317	2,660	4,007	2,201	13,838
1966	53,963	283	53,680	24,860	855	3,620	2,944	4,146	2,391	14,864
1967	59,475	374	59,101	27,290	1,204	3,927	3,283	4,510	2,609	16,278
1968	64,393	427	63,966	28,966	1,233	4,735	3,715	4,663	2,894	17,760
1969	74,029	546	73,483	33,387	1,547	5,646	4,262	5,003	3,316	20,322
1970	83,215	633	82,582	37,024	1,914	6,477	4,880	5,383	3,806	23,098
1971	94,797	601	94,196	41,275	2,337	7,708	5,806	5,792	4,430	26,848
1972	107,063	567	106,496	46,180	2,481	8,869	7,014	6,274	5,106	30,573
1973	114,894	802	114,093	48,309	3,121	9,435	7,338	6,543	5,763	33,583
1974	125,557	889	124,668	52,591	3,488	9,576	8,451	7,310	6,144	37,107
1975	144,700	1,278	143,422	60,950	4,006	9,733	9,878	8,270	7,212	43,372
1976	161,541	1,822	159,720	67,073	4,597	11,278	10,836	9,047	8,119	48,770
1977	172,842	1,904	170,938	70,895	4,806	11,883	11,830	9,205	8,876	53,443
1978	185,310	2,313	182,997	76,049	5,131	11,950	12,633	9,951	9,623	57,660
1979	203,109	1,639	201,470	82,552	5,379	11,676	14,432	11,361	10,383	65,687
1980	225,379	1,757	223,621	91,966	5,993	12,310	16,507	12,650	11,433	72,762
1981	246,846	1,744	245,102	99,494	6,626	13,667	18,073	13,915	12,677	80,648
1982	266,312	1,957	264,355	104,708	7,274	14,704	21,484	14,417	14,115	87,654
1983	283,929	3,005	280,924	111,967	7,324	14,281	23,284	15,502	15,312	93,254
1984	305,481	3,597	301,884	119,938	7,597	15,588	24,762	16,266	16,469	101,264
1985	332,667	4,030	328,637	130,967	8,052	16,888	26,500	17,854	17,843	110,533
1986	363,921	4,019	359,902	143,952	8,607	18,390	28,142	19,177	19,357	122,277
1987	396,346	5,251	391,095	155,480	9,530	18,967	29,769	20,711	21,049	135,589
1988	426,883	5,160	421,723	168,296	10,278	19,899	32,559	21,889	22,363	146,439
1989	460,429	4,902	455,527	183,754	11,562	21,826	35,398	22,775	23,632	156,580
1990	504,120	5,836	498,284	200,211	12,441	23,951	39,092	24,593	26,090	171,906
1991	542,045	5,401	536,644	216,009	13,189	26,850	42,606	26,025	27,986	183,979
1992 ^p	570,197	7,355	562,842	226,695	13,425	28,734	46,469	26,211	29,682	191,626

^p preliminary

* Included in Total Direct General Expenditure.

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

Table 44
Local General Expenditures, by Function, Percentage Distribution, 1948-1992

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$11,498	*	100.0%	36.9%	0.5%	9.9%	4.9%	13.3%	5.0%	29.5%
1950	14,754	*	100.0	39.0	0.4	9.3	5.4	11.8	4.7	29.3
1952	17,600	0.9	99.1	38.3	0.5	7.8	6.0	11.9	4.7	29.9
1953	18,807	1.0	99.0	40.8	0.4	7.3	5.9	11.7	4.9	27.9
1954	20,808	1.0	99.0	42.0	0.5	7.3	5.4	10.9	4.8	28.0
1955	22,760	1.0	99.0	43.5	0.4	6.9	5.2	11.2	4.8	26.9
1956	24,661	1.1	98.9	44.4	0.6	6.2	5.3	10.5	4.8	27.2
1957	27,029	1.1	98.9	42.7	0.9	6.1	5.7	10.9	4.8	27.7
1958	29,705	1.0	99.0	43.5	0.9	6.3	5.7	10.3	4.7	27.5
1959	31,775	0.6	99.4	43.7	1.0	6.3	5.9	10.0	4.7	27.8
1960	34,301	0.6	99.4	43.7	1.0	6.4	5.5	9.8	4.7	28.3
1961	37,393	0.5	99.5	43.8	1.1	6.4	5.4	9.7	4.7	28.4
1962	40,057	0.6	99.4	43.8	1.0	6.4	5.4	9.3	4.6	28.8
1963	42,571	0.6	97.5	43.5	1.1	6.4	5.4	8.8	4.5	27.7
1964	45,262	0.5	99.5	44.6	1.4	6.6	5.4	8.4	4.5	28.6
1965	48,667	0.5	99.5	44.7	1.2	6.8	5.5	8.2	4.5	28.4
1966	53,963	0.5	99.5	46.1	1.6	6.7	5.5	7.7	4.4	27.5
1967	59,475	0.6	99.4	45.9	2.0	6.6	5.5	7.6	4.4	27.4
1968	64,393	0.7	99.3	45.0	1.9	7.4	5.8	7.2	4.5	27.6
1969	74,029	0.7	99.3	45.1	2.1	7.6	5.8	6.8	4.5	27.5
1970	83,215	0.8	99.2	44.5	2.3	7.8	5.9	6.5	4.6	27.8
1971	94,797	0.6	99.4	43.5	2.5	8.1	6.1	6.1	4.7	28.3
1972	107,063	0.5	99.5	43.1	2.3	8.3	6.6	5.9	4.8	28.6
1973	114,894	0.7	99.3	42.0	2.7	8.2	6.4	5.7	5.0	29.2
1974	125,557	0.7	99.3	41.9	2.8	7.6	6.7	5.8	4.9	29.6
1975	144,700	0.9	99.1	42.1	2.8	6.7	6.8	5.7	5.0	30.0
1976	161,541	1.1	98.9	41.5	2.8	7.0	6.7	5.6	5.0	30.2
1977	172,842	1.1	98.9	41.0	2.8	6.9	6.8	5.3	5.1	30.9
1978	185,310	1.2	98.8	41.0	2.8	6.4	6.8	5.4	5.2	31.1
1979	203,109	0.8	99.2	40.6	2.6	5.7	7.1	5.6	5.1	32.3
1980	225,379	0.8	99.2	40.8	2.7	5.5	7.3	5.6	5.1	32.3
1981	246,846	0.7	99.3	40.3	2.7	5.5	7.3	5.6	5.1	32.7
1982	266,312	0.7	99.3	39.3	2.7	5.5	8.1	5.4	5.3	32.9
1983	283,952	1.1	98.9	39.4	2.6	5.0	8.2	5.5	5.4	32.8
1984	305,481	1.2	98.8	39.3	2.5	5.1	8.1	5.3	5.4	33.1
1985	332,490	1.2	98.8	39.4	2.4	5.1	8.0	5.4	5.4	33.2
1986	363,816	1.1	98.9	39.6	2.4	5.1	7.7	5.3	5.3	33.6
1987	397,266	1.3	98.4	39.1	2.4	4.8	7.5	5.2	5.3	34.1
1988	426,907	1.2	98.8	39.4	2.4	4.7	7.6	5.1	5.2	34.3
1989	460,429	1.1	98.9	39.9	2.5	4.7	7.7	4.9	5.1	34.0
1990	504,120	1.2	98.8	39.7	2.5	4.8	7.8	4.9	5.2	34.1
1991	542,045	1.0	99.0	39.9	2.4	5.0	7.9	4.8	5.2	33.9
1992 ^P	570,197	1.3	98.7	39.8	2.4	5.0	8.1	4.6	5.2	33.6

^P preliminary

* Included in Total Direct General Expenditure.

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

Table 45
Federal, State, and Local Direct General Expenditure, by Government, Selected Years 1955-1992
(millions)

Fiscal Year	Total ¹	Federal	State and Local								Exhibit: Federal Insurance Trust Expenditure ²
			Total	State	Local					Special Districts	
					Total	Municipalities	Counties	School Districts	Townships		
1955	\$96,796	\$63,072	\$33,724	\$11,190	\$22,534	\$7,870	\$4,629	\$8,168	\$1,029	\$837	\$6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,093	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
1983	1,000,287	535,631	464,656	183,732	280,924	87,776	65,668	99,787	9,685	18,007	250,094
1984	1,068,315	565,031	503,284	201,310	301,974	93,982	70,612	106,505	10,296	20,579	264,142
1985	1,192,192	640,256	552,197	223,562	328,636	102,247	77,026	116,189	11,089	22,084	284,633
1986	1,284,094	680,577	604,455	244,553	359,902	111,416	85,139	127,800	12,016	23,531	300,192
1987	1,375,367	720,689	653,608	262,513	391,095	119,711	94,303	137,678	13,168	26,235	316,454
1988	1,461,880	759,617	702,239	280,516	421,723	129,230	100,371	148,583	14,631	28,909	336,289
1989	1,542,571	783,191	759,380	303,853	455,527	135,862	109,801	162,150	16,274	31,440	359,630
1990	1,686,774	855,234	831,540	333,256	498,284	148,795	121,178	176,547	17,545	34,220	390,897
1991	1,805,522	900,518	905,004	368,360	536,644	159,357	133,043	190,156	18,317	35,771	420,001
1992 ^p	1,858,941	886,545	972,397	409,555	562,842	164,767	140,781	200,801	18,931	37,561	454,730

^p preliminary

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

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

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

Table 46
Federal, State, and Local Direct General Expenditure, by Government, Percentage Distribution, Selected Years 1955-1992

Fiscal Year	Total ¹	Federal	State and Local							
			Total	State	Total	Municipalities	Counties	Local		
								School Districts	Townships	Special Districts
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9
1985	100.0	53.7	46.3	18.7	27.6	8.6	6.5	9.7	0.9	1.9
1986	100.0	53.0	47.0	19.0	28.0	8.7	6.6	9.9	0.9	1.8
1987	100.0	52.4	47.6	19.1	28.5	6.9	8.7	10.0	1.0	1.9
1988	100.0	52.0	48.0	19.2	28.8	6.9	8.7	10.2	1.0	2.0
1989	100.0	50.8	49.2	19.7	29.5	8.8	7.1	10.5	1.1	2.0
1990	100.0	50.7	49.3	19.8	29.5	8.8	7.2	10.5	1.0	2.0
1991	100.0	49.9	50.1	20.4	29.7	8.8	7.4	10.5	1.0	2.0
1992 ^P	100.0	47.7	52.3	22.0	30.3	8.9	7.6	10.8	1.0	2.0

^P preliminary

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

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

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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 47, 54, and 60) contains the “raw” data released by the Bureau of the Census and is used as the basis for calculations of percentage distribution, per capita, and percentage of personal income. The general revenue numbers are broken into two groups: own-source general revenue, which includes taxes, current charges, and all other; and intergovernmental revenue from the federal government, the state, and the local government.

Tables 48, 55, and 61, the percentage distribution, give an idea of the importance of the different revenue categories.

Tables 49, 56, and 62 give per capita data. The state population used for the calculations is exhibited in the last column.

Tables 50, 57, and 63 contain the data as a percentage of personal income. The state personal income used to calculate these figures is exhibited in the last column.

In the state revenue subsection, Tables 58-59 contain data on state lottery revenues.

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

The state-by-state revenue section includes four historical tables (Tables 51-53 and 64).

Table 47
State and Local General Revenues, FY 1992
(millions)

Region and State	Own-Source											
	Intergovernmental			Taxes							Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
United States	\$972,452.4	\$179,183.8	\$793,268.6	\$555,479.4	\$178,405.7	\$130,867.9	\$115,170.1	\$23,593.6	\$107,445.6	\$136,900.3	\$100,888.9	
New England	55,740.2	10,634.7	45,105.5	33,892.1	13,185.6	5,188.2	8,579.1	1,595.5	5,343.6	5,548.1	5,665.2	
Connecticut	15,039.5	2,472.1	12,567.4	10,036.2	3,927.9	2,090.1	1,865.7	593.7	1,558.7	1,164.1	1,367.0	
Maine	4,691.8	998.7	3,693.1	2,659.8	1,016.3	573.4	591.6	69.9	408.5	465.5	567.8	
Massachusetts	25,674.5	4,848.9	20,825.6	15,309.0	5,253.4	1,978.7	5,337.0	756.8	1,983.2	2,848.6	2,668.0	
New Hampshire	4,002.3	784.3	3,217.9	2,338.8	1,498.9	n.t.	35.0	95.6	709.3	459.1	420.0	
Rhode Island	3,985.1	1,012.7	2,972.4	2,244.9	944.2	389.0	478.5	48.5	384.7	325.5	402.0	
Vermont	2,347.0	518.0	1,829.0	1,303.4	544.9	157.0	271.4	31.0	299.1	285.3	240.3	
Mideast	211,350.8	38,535.7	172,815.1	128,635.9	42,891.1	21,667.6	34,278.2	7,363.1	22,435.9	23,518.1	20,661.1	
Delaware	3,017.1	437.5	2,579.6	1,617.9	228.3	n.t.	524.3	128.7	736.5	536.3	425.5	
District of Columbia ³	4,711.8	1,776.2	2,935.6	2,406.6	903.3	442.5	627.8	87.9	345.2	263.7	265.3	
Maryland	18,342.7	2,987.7	15,355.1	11,467.1	3,210.1	1,579.8	4,290.9	216.9	2,169.5	2,006.2	1,881.7	
New Jersey	36,425.9	5,374.3	31,051.7	22,882.2	9,913.8	4,049.3	4,101.9	845.8	3,971.4	4,020.4	4,149.0	
New York	103,212.3	19,161.2	84,051.1	63,993.6	21,335.1	11,058.0	18,200.5	4,459.9	8,940.1	11,300.4	8,757.1	
Pennsylvania	45,641.0	8,798.9	36,842.1	26,268.5	7,300.5	4,538.0	6,532.8	1,623.8	6,273.3	5,391.1	5,182.5	
Great Lakes	151,615.1	26,763.3	124,851.8	89,165.6	32,393.5	18,502.0	20,313.2	4,165.8	13,791.1	20,991.0	14,695.1	
Illinois	40,816.8	6,735.5	34,081.3	25,609.3	9,859.5	5,482.4	4,584.4	970.5	4,712.5	4,283.2	4,188.8	
Indiana	18,440.7	3,327.4	15,113.4	10,106.8	3,214.1	2,779.1	2,552.5	386.4	1,174.7	3,396.0	1,610.6	
Michigan	35,915.7	6,405.5	29,510.2	20,503.4	8,963.3	3,665.5	3,628.3	1,729.5	2,516.7	5,301.4	3,705.4	
Ohio	37,318.5	7,083.0	30,235.4	21,336.5	6,253.5	4,365.2	6,405.8	641.7	3,670.3	5,310.1	3,588.8	
Wisconsin	19,123.3	3,211.8	15,911.5	11,609.6	4,103.1	2,209.8	3,142.2	437.7	1,716.9	2,700.2	1,601.6	
Plains	64,210.7	11,674.7	52,536.0	35,822.9	11,328.2	8,463.2	8,083.4	1,220.9	6,727.1	9,977.3	6,735.8	
Iowa	10,143.8	1,734.9	8,408.8	5,694.7	1,998.4	1,050.3	1,416.7	192.8	1,036.5	1,853.3	860.9	
Kansas	8,484.0	1,418.1	7,065.9	4,939.7	1,830.5	1,180.2	833.8	199.0	896.3	1,277.4	848.7	
Minnesota	19,601.7	3,125.8	16,476.0	11,081.2	3,475.5	2,205.4	2,999.1	422.8	1,979.2	3,081.7	2,313.1	
Missouri	15,450.8	3,205.6	12,245.2	8,646.1	2,085.6	2,605.6	2,061.7	229.7	1,663.5	2,054.9	1,544.3	
Nebraska	5,783.1	987.2	4,795.9	3,235.1	1,166.8	770.7	652.6	103.6	541.3	1,015.6	545.2	
North Dakota	2,450.3	604.0	1,846.4	1,117.9	338.1	272.6	119.5	38.6	349.1	434.5	294.0	
South Dakota	2,297.0	599.1	1,697.9	1,108.2	433.4	378.4	n.t.	35.2	261.1	260.0	329.7	
Southeast	199,039.7	39,061.2	159,978.5	106,167.9	28,789.3	30,975.2	17,604.0	3,546.5	25,253.0	34,337.7	19,472.9	
Alabama	12,835.6	2,929.0	9,906.6	5,937.4	720.3	1,793.2	1,291.1	164.8	1,968.1	2,878.7	1,090.4	
Arkansas	6,888.7	1,719.6	5,169.1	3,633.2	625.9	1,225.5	850.1	125.5	806.1	1,041.2	494.8	
Florida	45,973.9	6,354.6	39,619.3	25,919.2	9,948.6	8,500.4	n.t.	695.1	6,775.2	7,648.7	6,051.4	
Georgia	22,377.9	4,241.5	18,136.4	12,369.4	3,659.9	3,562.4	3,081.7	375.3	1,690.1	4,157.9	1,609.0	
Kentucky	12,231.2	2,792.1	9,439.1	6,588.5	1,114.6	1,366.9	2,052.4	271.0	1,783.6	1,592.1	1,258.5	
Louisiana	15,571.7	4,017.7	11,554.0	7,076.3	1,184.1	2,730.2	867.9	232.1	2,062.0	2,442.7	2,035.0	

Table 47 (cont.)
State and Local General Revenues, FY 1992
(millions)

Region and State	Intergovernmental		Own-Source								
	Total	from Federal	Total	Taxes			Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
			Total	Property	General Sales						
Southeast (cont.)											
Mississippi	\$7,734.0	\$2,181.6	\$5,552.4	\$3,458.6	\$933.2	\$1,182.8	\$439.6	\$146.3	\$756.7	\$1,549.7	\$544.1
North Carolina	21,650.1	4,111.9	17,538.2	12,397.2	2,556.4	2,971.3	3,583.0	643.9	2,642.7	3,538.8	1,602.1
South Carolina	11,388.9	2,529.8	8,859.1	5,706.9	1,624.0	1,473.9	1,410.9	141.9	1,056.3	2,353.1	799.1
Tennessee	15,176.8	3,689.9	11,486.9	7,393.7	1,747.7	3,303.1	93.4	295.3	1,954.2	2,776.4	1,316.8
Virginia	21,262.7	2,954.7	18,308.0	12,684.2	4,142.9	2,068.7	3,321.3	273.3	2,878.0	3,556.1	2,067.7
West Virginia	5,948.3	1,538.8	4,409.5	3,003.2	531.7	796.9	612.6	182.1	879.9	802.4	604.0
Southwest											
Arizona	85,480.4	14,660.3	70,820.1	48,655.0	16,610.6	15,798.0	2,904.1	437.8	12,904.6	12,204.8	9,960.3
Arizona	12,836.4	2,160.8	10,675.6	7,747.3	2,581.1	2,544.9	1,240.4	210.8	1,170.2	1,515.9	1,412.4
New Mexico	6,016.3	1,238.1	4,778.2	2,828.8	343.8	1,193.4	445.3	77.8	768.4	832.2	1,117.3
Oklahoma	9,905.0	1,892.0	8,013.0	5,240.6	778.8	1,569.5	1,218.2	149.1	1,525.0	1,846.5	925.9
Texas	56,722.7	9,369.3	47,353.4	32,838.3	12,907.0	10,490.1	n.t.	n.t.	9,441.0	8,010.3	6,504.7
Rocky Mountain											
Colorado	27,760.1	5,391.4	22,368.7	14,532.9	4,689.4	3,515.1	3,250.4	325.7	2,752.4	4,205.7	3,630.0
Colorado	12,763.3	2,085.7	10,677.6	7,013.5	2,336.3	1,864.0	1,612.0	123.5	1,077.9	2,016.8	1,647.2
Idaho	3,436.3	667.9	2,768.4	1,897.7	476.0	439.2	535.5	68.2	378.8	526.1	344.6
Montana	3,076.7	772.9	2,303.8	1,455.2	581.5	n.t.	321.5	57.7	494.4	339.2	509.5
Utah	5,950.3	1,187.9	4,762.4	3,080.8	834.6	977.6	781.4	76.4	410.9	999.2	682.4
Wyoming	2,533.4	677.0	1,856.4	1,085.8	461.0	234.4	n.t.	n.t.	390.4	324.3	446.3
Far West											
Alaska	177,255.4	32,462.5	144,792.9	98,607.0	28,517.9	26,755.1	20,157.9	4,938.4	18,237.9	26,117.5	20,068.4
Alaska	6,720.7	849.2	5,871.5	2,254.8	628.8	76.6	n.t.	200.0	1,349.4	605.2	3,011.5
California	127,917.7	24,211.9	103,705.7	72,073.7	20,614.1	18,727.5	17,029.6	4,518.4	11,184.2	18,803.3	12,828.8
Hawaii	5,666.5	939.4	4,727.2	3,392.3	556.5	1,294.7	907.0	67.8	566.4	869.4	465.4
Nevada	4,742.9	714.3	4,028.6	2,712.9	652.3	900.2	n.t.	n.t.	1,160.4	845.5	470.2
Oregon	12,013.6	2,416.0	9,597.6	6,229.1	2,568.4	n.t.	2,221.3	152.2	1,287.3	1,708.0	1,660.4
Washington	20,194.1	3,331.6	16,862.4	11,944.2	3,497.9	5,756.1	n.t.	n.t.	2,690.3	3,286.1	1,632.0

n.t.—no tax

< rounds to zero

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 48
State and Local General Revenues, Percentage Distribution, FY 1992

Region and State	Own-Source												
	Intergovernmental		Taxes									Current Charges	All Other ²
	Total	from Federal	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$972,452.4	18.4%	81.6%	57.1%	18.3%	13.5%	11.8%	2.4%	11.0%	14.1%	10.4%		
New England	55,740.2	19.1	80.9	60.8	23.7	9.3	15.4	2.9	9.6	10.0	10.2		
Connecticut	15,039.5	16.4	83.6	66.7	26.1	13.9	12.4	3.9	10.4	7.7	9.1		
Maine	4,691.8	21.3	78.7	56.7	21.7	12.2	12.6	1.5	8.7	9.9	12.1		
Massachusetts	25,674.5	18.9	81.1	59.6	20.5	7.7	20.8	2.9	7.7	11.1	10.4		
New Hampshire	4,002.3	19.6	80.4	58.4	37.5	n.t.	0.9	2.4	17.7	11.5	10.5		
Rhode Island	3,985.1	25.4	74.6	56.3	23.7	9.8	12.0	1.2	9.7	8.2	10.1		
Vermont	2,347.0	22.1	77.9	55.5	23.2	6.7	11.6	1.3	12.7	12.2	10.2		
Mideast	211,350.8	18.2	81.8	60.9	20.3	10.3	16.2	3.5	10.6	11.1	9.8		
Delaware	3,017.1	14.5	85.5	53.6	7.6	n.t.	17.4	4.3	24.4	17.8	14.1		
District of Columbia ³	4,711.8	37.7	62.3	51.1	19.2	9.4	13.3	1.9	7.3	5.6	5.6		
Maryland	18,342.7	16.3	83.7	62.5	17.5	8.6	23.4	1.2	11.8	10.9	10.3		
New Jersey	36,425.9	14.8	85.2	62.8	27.2	11.1	11.3	2.3	10.9	11.0	11.4		
New York	103,212.3	18.6	81.4	62.0	20.7	10.7	17.6	4.3	8.7	10.9	8.5		
Pennsylvania	45,641.0	19.3	80.7	57.6	16.0	9.9	14.3	3.6	13.7	11.8	11.4		
Great Lakes	151,615.1	17.7	82.3	58.8	21.4	12.2	13.4	2.7	9.1	13.8	9.7		
Illinois	40,816.8	16.5	83.5	62.7	24.2	13.4	11.2	2.4	11.5	10.5	10.3		
Indiana	18,440.7	18.0	82.0	54.8	17.4	15.1	13.8	2.1	6.4	18.4	8.7		
Michigan	35,915.7	17.8	82.2	57.1	25.0	10.2	10.1	4.8	7.0	14.8	10.3		
Ohio	37,318.5	19.0	81.0	57.2	16.8	11.7	17.2	1.7	9.8	14.2	9.6		
Wisconsin	19,123.3	16.8	83.2	60.7	21.5	11.6	16.4	2.3	9.0	14.1	8.4		
Plains	64,210.7	18.2	81.8	55.8	17.6	13.2	12.6	1.9	10.5	15.5	10.5		
Iowa	10,143.8	17.1	82.9	56.1	19.7	10.4	14.0	1.9	10.2	18.3	8.5		
Kansas	8,484.0	16.7	83.3	58.2	21.6	13.9	9.8	2.3	10.6	15.1	10.0		
Minnesota	19,601.7	15.9	84.1	56.5	17.7	11.3	15.3	2.2	10.1	15.7	11.8		
Missouri	15,450.8	20.7	79.3	56.0	13.5	16.9	13.3	1.5	10.8	13.3	10.0		
Nebraska	5,783.1	17.1	82.9	55.9	20.2	13.3	11.3	1.8	9.4	17.6	9.4		
North Dakota	2,450.3	24.6	75.4	45.6	13.8	11.1	4.9	1.6	14.2	17.7	12.0		
South Dakota	2,297.0	26.1	73.9	48.2	18.9	16.5	n.t.	1.5	11.4	11.3	14.4		
Southeast	199,039.7	19.6	80.4	53.3	14.5	15.6	8.8	1.8	12.7	17.3	9.8		
Alabama	12,835.6	22.8	77.2	46.3	5.6	14.0	10.1	1.3	15.3	22.4	8.5		
Arkansas	6,888.7	25.0	75.0	52.7	9.1	17.8	12.3	1.8	11.7	15.1	7.2		
Florida	45,973.9	13.8	86.2	56.4	21.6	18.5	n.t.	1.5	14.7	16.6	13.2		
Georgia	22,377.9	19.0	81.0	55.3	16.4	15.9	13.8	1.7	7.6	18.6	7.2		
Kentucky	12,231.2	22.8	77.2	53.9	9.1	11.2	16.8	2.2	14.6	13.0	10.3		
Louisiana	15,571.7	25.8	74.2	45.4	7.6	17.5	5.6	1.5	13.2	15.7	13.1		

Table 48 (cont.)
State and Local General Revenues, Percentage Distribution, FY 1992

Region and State	Intergovernmental		Own-Source								
	Total	from Federal	Total	Taxes					Current Charges	All Other ²	
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)											
Mississippi	\$7,734.0	28.2%	71.8%	44.7%	12.1%	15.3%	5.7%	1.9%	9.8%	20.0%	7.0%
North Carolina	21,650.1	19.0	81.0	57.3	11.8	13.7	16.5	3.0	12.2	16.3	7.4
South Carolina	11,388.9	22.2	77.8	50.1	14.3	12.9	12.4	1.2	9.3	20.7	7.0
Tennessee	15,176.8	24.3	75.7	48.7	11.5	21.8	0.6	1.9	12.9	18.3	8.7
Virginia	21,262.7	13.9	86.1	59.7	19.5	9.7	15.6	1.3	13.5	16.7	9.7
West Virginia	5,948.3	25.9	74.1	50.5	8.9	13.4	10.3	3.1	14.8	13.5	10.2
Southwest											
Arizona	85,480.4	17.2	82.8	56.9	19.4	18.5	3.4	0.5	15.1	14.3	11.7
New Mexico	12,836.4	16.8	83.2	60.4	20.1	19.8	9.7	1.6	9.1	11.8	11.0
Oklahoma	6,016.3	20.6	79.4	47.0	5.7	19.8	7.4	1.3	12.8	13.8	18.6
Texas	9,905.0	19.1	80.9	52.9	7.9	15.8	12.3	1.5	15.4	18.6	9.3
Texas	56,722.7	16.5	83.5	57.9	22.8	18.5	n.t.	n.t.	16.6	14.1	11.5
Rocky Mountain											
Colorado	27,760.1	19.4	80.6	52.4	16.9	12.7	11.7	1.2	9.9	15.2	13.1
Idaho	12,763.3	16.3	83.7	55.0	18.3	14.6	12.6	1.0	8.4	15.8	12.9
Montana	3,436.3	19.4	80.6	55.2	13.9	12.8	15.6	2.0	11.0	15.3	10.0
Utah	3,076.7	25.1	74.9	47.3	18.9	n.t.	10.5	1.9	16.1	11.0	16.6
Wyoming	5,950.3	20.0	80.0	51.8	14.0	16.4	13.1	1.3	6.9	16.8	11.5
Wyoming	2,533.4	26.7	73.3	42.9	18.2	9.3	n.t.	n.t.	15.4	12.8	17.6
Far West											
Alaska	177,255.4	18.3	81.7	55.6	16.1	15.1	11.4	2.8	10.3	14.7	11.3
California	6,720.7	12.6	87.4	33.5	9.4	1.1	n.t.	3.0	20.1	9.0	44.8
Hawaii	127,917.7	18.9	81.1	56.3	16.1	14.6	13.3	3.5	8.7	14.7	10.0
Nevada	5,666.5	16.6	83.4	59.9	9.8	22.8	16.0	1.2	10.0	15.3	8.2
Oregon	4,742.9	15.1	84.9	57.2	13.8	19.0	n.t.	n.t.	24.5	17.8	9.9
Washington	12,013.6	20.1	79.9	51.9	21.4	n.t.	18.5	1.3	10.7	14.2	13.8
Washington	20,194.1	16.5	83.5	59.1	17.3	28.5	n.t.	n.t.	13.3	16.3	8.1

n.t. - no tax

< rounds to zero

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92 (Preliminary Report)* and *State Government Finances: 1992*.

Table 49
State and Local General Revenues, Per Capita, FY 1992

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: 7/1/92 Population (thousands)
			Taxes				General Sales	Individual Income	Corporation Income	Other ¹			
			Total	Property	Total	Total							
United States	\$3,812	\$702	\$3,110	\$2,178	\$699	\$513	\$452	\$92	\$421	\$537	\$396	255,075	
New England	4,224	806	3,418	2,569	999	393	650	121	405	420	429	13,195	
Connecticut	4,587	754	3,833	3,061	1,198	637	569	181	475	355	417	3,279	
Maine	3,796	808	2,988	2,152	822	464	479	57	330	377	459	1,236	
Massachusetts	4,284	809	3,475	2,554	877	330	891	126	331	475	445	5,993	
New Hampshire	3,589	703	2,886	2,098	1,344	n.t.	31	86	636	412	377	1,115	
Rhode Island	3,981	1,012	2,969	2,243	943	389	478	48	384	325	402	1,001	
Vermont	4,110	907	3,203	2,283	954	275	475	54	524	500	421	571	
Mideast	4,791	873	3,917	2,916	972	491	777	167	509	533	468	44,117	
Delaware	4,366	633	3,733	2,341	330	n.t.	759	186	1,066	776	616	691	
District of Columbia ³	8,054	3,036	5,018	4,114	1,544	756	1,073	150	590	451	454	585	
Maryland	3,730	608	3,123	2,332	653	321	873	44	441	408	383	4,917	
New Jersey	4,658	687	3,971	2,926	1,268	518	525	108	508	514	531	7,820	
New York	5,700	1,058	4,641	3,534	1,178	611	1,005	246	494	624	484	18,109	
Pennsylvania	3,805	734	3,071	2,190	609	378	545	135	523	449	432	11,995	
Great Lakes	3,549	626	2,923	2,087	758	433	476	98	323	491	344	42,719	
Illinois	3,515	580	2,935	2,205	849	472	395	84	406	369	361	11,613	
Indiana	3,259	588	2,671	1,786	568	491	451	68	208	600	285	5,658	
Michigan	3,807	679	3,128	2,173	950	389	385	183	267	562	393	9,434	
Ohio	3,386	643	2,743	1,936	567	396	581	58	333	482	326	11,021	
Wisconsin	3,830	643	3,187	2,325	822	443	629	88	344	541	321	4,993	
Plains	3,583	651	2,932	1,999	632	472	451	68	375	557	376	17,920	
Iowa	3,619	619	3,000	2,032	713	375	505	69	370	661	307	2,803	
Kansas	3,373	564	2,809	1,964	728	469	332	79	356	508	337	2,515	
Minnesota	4,387	700	3,688	2,480	778	494	671	94	443	690	518	4,468	
Missouri	2,976	618	2,359	1,666	402	502	397	44	320	396	297	5,191	
Nebraska	3,612	617	2,996	2,021	729	481	408	65	338	634	341	1,601	
North Dakota	3,865	953	2,912	1,763	533	430	189	61	551	685	464	634	
South Dakota	3,244	846	2,398	1,565	612	534	n.t.	50	369	367	466	708	
Southeast	3,257	639	2,618	1,738	471	507	288	58	413	562	319	61,103	
Alabama	3,102	708	2,394	1,435	174	433	312	40	476	696	264	4,138	
Arkansas	2,877	718	2,159	1,518	261	512	355	52	337	435	207	2,394	
Florida	3,410	471	2,938	1,922	738	630	n.t.	52	502	567	449	13,483	
Georgia	3,304	626	2,678	1,826	540	526	455	55	250	614	238	6,773	
Kentucky	3,258	744	2,514	1,755	297	364	547	72	475	424	335	3,754	
Louisiana	3,639	939	2,700	1,654	277	638	203	54	482	571	476	4,279	

Table 49 (cont.)
State and Local General Revenues, Per Capita, FY 1992

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: 7/1/92 Population (thousands)
			Total	Taxes					Current Charges	All Other ²		
				Property	General Sales	Individual Income	Corporation Income	Other ¹				
Southeast (cont.)												
Mississippi	\$2,958	\$834	\$2,123	\$1,323	\$357	\$452	\$168	\$56	\$289	\$593	\$208	2,615
North Carolina	3,167	602	2,566	1,814	374	435	524	94	387	518	234	6,836
South Carolina	3,161	702	2,459	1,584	451	409	392	39	293	653	222	3,603
Tennessee	3,020	734	2,286	1,471	348	657	19	59	389	553	262	5,025
Virginia	3,325	462	2,863	1,984	648	324	519	43	450	556	323	6,394
West Virginia	3,288	851	2,438	1,660	294	441	339	101	486	444	334	1,809
Southwest												
Arizona	3,350	564	2,786	2,022	674	664	324	55	305	396	369	3,832
New Mexico	3,803	783	3,020	1,788	217	754	281	49	486	526	706	1,582
Oklahoma	3,090	590	2,500	1,635	243	490	380	47	476	576	289	3,205
Texas	3,208	530	2,678	1,857	730	593	n.t.	n.t.	534	453	368	17,683
Rocky Mountain												
Colorado	3,684	602	3,082	2,024	674	538	465	36	311	582	475	3,465
Idaho	3,224	627	2,597	1,780	447	412	502	64	355	494	323	1,066
Montana	3,743	940	2,803	1,770	707	n.t.	391	70	601	413	620	822
Utah	3,286	656	2,630	1,701	461	540	431	42	227	552	377	1,811
Wyoming	5,448	1,456	3,992	2,335	991	504	n.t.	n.t.	840	698	960	465
Far West												
Alaska	4,211	771	3,440	2,343	678	636	479	117	433	621	477	42,090
Alaska	11,430	1,444	9,986	3,835	1,069	130	n.t.	340	2,295	1,029	5,122	588
California	4,140	784	3,357	2,333	667	606	551	146	362	609	415	30,895
Hawaii	4,902	813	4,089	2,935	481	1,120	785	59	490	752	403	1,156
Nevada	3,550	535	3,015	2,031	488	674	n.t.	n.t.	869	633	352	1,336
Oregon	4,042	813	3,229	2,096	864	n.t.	747	51	433	575	559	2,972
Washington	3,927	648	3,279	2,322	680	1,119	n.t.	n.t.	523	639	317	5,143

n.t. — no tax

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

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

³ Includes \$671 million in a lump sum payment. The Bureau of the Census classifies the District of Columbia as a municipality.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 50
State and Local General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: Personal Income CY 1992 (millions)
			Total	Property	Taxes				Other ¹				
					Total	General Sales	Individual Income	Corporation Income					
United States	19.0%	3.5%	15.5%	10.8%	3.5%	2.6%	2.2%	0.5%	2.1%	2.7%	2.0%	\$5,128,373	
New England	18.0	3.4	14.6	11.0	4.3	1.7	2.8	0.5	1.7	1.8	1.8	308,867	
Connecticut	16.9	2.8	14.1	11.3	4.4	2.3	2.1	0.7	1.8	1.3	1.5	89,029	
Maine	20.9	4.4	16.4	11.8	4.5	2.6	2.6	0.3	1.8	2.1	2.5	22,456	
Massachusetts	18.1	3.4	14.7	10.8	3.7	1.4	3.8	0.5	1.4	2.0	1.9	141,884	
New Hampshire	16.4	3.2	13.2	9.6	6.1	n.t.	0.1	0.4	2.9	1.9	1.7	24,457	
Rhode Island	19.6	5.0	14.6	11.1	4.7	1.9	2.4	0.2	1.9	1.6	2.0	20,304	
Vermont	21.9	4.8	17.0	12.1	5.1	1.5	2.5	0.3	2.8	2.7	2.2	10,737	
Mideast	20.5	3.7	16.7	12.5	4.2	2.1	3.3	0.7	2.2	2.3	2.0	1,033,068	
Delaware	21.1	3.1	18.0	11.3	1.6	n.t.	3.7	0.9	5.1	3.7	3.0	14,318	
District of Columbia ³	28.8	10.9	18.0	14.7	5.5	2.7	3.8	0.5	2.1	1.6	1.6	16,333	
Maryland	16.0	2.6	13.4	10.0	2.8	1.4	3.8	0.2	1.9	1.8	1.6	114,414	
New Jersey	17.9	2.6	15.2	11.2	4.9	2.0	2.0	0.4	1.9	2.0	2.0	204,038	
New York	23.7	4.4	19.3	14.7	4.9	2.5	4.2	1.0	2.0	2.6	2.0	436,354	
Pennsylvania	18.4	3.6	14.9	10.6	2.9	1.8	2.6	0.7	2.5	2.2	2.1	247,611	
Great Lakes	17.9	3.2	14.8	10.5	3.8	2.2	2.4	0.5	1.6	2.5	1.7	846,445	
Illinois	16.1	2.7	13.5	10.1	3.9	2.2	1.8	0.4	1.9	1.7	1.7	252,858	
Indiana	17.7	3.2	14.5	9.7	3.1	2.7	2.5	0.4	1.1	3.3	1.5	103,922	
Michigan	19.4	3.5	16.0	11.1	4.9	2.0	2.0	0.9	1.4	2.9	2.0	184,765	
Ohio	17.8	3.4	14.4	10.2	3.0	2.1	3.1	0.3	1.7	2.5	1.7	209,851	
Wisconsin	20.1	3.4	16.7	12.2	4.3	2.3	3.3	0.5	1.8	2.8	1.7	95,049	
Plains	18.7	3.4	15.3	10.4	3.3	2.5	2.4	0.4	2.0	2.9	2.0	343,430	
Iowa	19.8	3.4	16.4	11.1	3.9	2.1	2.8	0.4	2.0	3.6	1.7	51,225	
Kansas	17.4	2.9	14.5	10.1	3.8	2.4	1.7	0.4	1.8	2.6	1.7	48,764	
Minnesota	21.4	3.4	18.0	12.1	3.8	2.4	3.3	0.5	2.2	3.4	2.5	91,611	
Missouri	15.7	3.3	12.4	8.8	2.1	2.6	2.1	0.2	1.7	2.1	1.6	98,470	
Nebraska	19.0	3.3	15.8	10.7	3.8	2.5	2.1	0.3	1.8	3.3	1.8	30,368	
North Dakota	22.7	5.6	17.1	10.3	3.1	2.5	1.1	0.4	3.2	4.0	2.7	10,809	
South Dakota	18.9	4.9	13.9	9.1	3.6	3.1	n.t.	0.3	2.1	2.1	2.7	12,183	
Southeast	18.2	3.6	14.6	9.7	2.6	2.8	1.6	0.3	2.3	3.1	1.8	1,095,327	
Alabama	18.8	4.3	14.5	8.7	1.1	2.6	1.9	0.2	2.9	4.2	1.6	68,358	
Arkansas	18.4	4.6	13.8	9.7	1.7	3.3	2.3	0.3	2.2	2.8	1.3	37,434	
Florida	17.3	2.4	14.9	9.8	3.7	3.2	n.t.	0.3	2.5	2.9	2.3	265,764	
Georgia	17.8	3.4	14.4	9.8	2.9	2.8	2.5	0.3	1.3	3.3	1.3	125,642	
Kentucky	19.7	4.5	15.2	10.6	1.8	2.2	3.3	0.4	2.9	2.6	2.0	62,043	
Louisiana	22.8	5.9	16.9	10.4	1.7	4.0	1.3	0.3	3.0	3.6	3.0	68,167	

Table 50 (cont.)
State and Local General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1992 (millions)
			Total	Property	Taxes				Current Charges	All Other ²		
					Total	General Sales	Individual Income	Corporation Income			Other ¹	
Southeast (cont.)												
Mississippi	21.0%	5.9%	15.1%	9.4%	2.5%	3.2%	1.2%	0.4%	2.1%	4.2%	1.5%	\$36,827
North Carolina	17.7	3.4	14.4	10.2	2.1	2.4	2.9	0.5	2.2	2.9	1.3	122,117
South Carolina	19.5	4.3	15.2	9.8	2.8	2.5	2.4	0.2	1.8	4.0	1.4	58,410
Tennessee	17.1	4.2	12.9	8.3	2.0	3.7	0.1	0.3	2.2	3.1	1.5	88,816
Virginia	15.9	2.2	13.7	9.5	3.1	1.5	2.5	0.2	2.2	2.7	1.5	133,534
West Virginia	21.1	5.5	15.6	10.6	1.9	2.8	2.2	0.6	3.1	2.8	2.1	28,215
Southwest												
Arizona	19.2	3.2	16.0	11.6	3.9	3.8	1.9	0.3	1.8	2.3	2.1	66,687
New Mexico	24.6	5.1	19.5	11.6	1.4	4.9	1.8	0.3	3.1	3.4	4.6	24,452
Oklahoma	18.8	3.6	15.2	10.0	1.5	3.0	2.3	0.3	2.9	3.5	1.8	52,630
Texas	17.4	2.9	14.5	10.1	4.0	3.2	n.t.	n.t.	2.9	2.5	2.0	326,016
Rocky Mountain												
Colorado	17.8	2.9	14.9	9.8	3.3	2.6	2.3	0.2	1.5	2.8	2.3	71,600
Idaho	19.4	3.8	15.6	10.7	2.7	2.5	3.0	0.4	2.1	3.0	1.9	17,746
Montana	23.1	5.8	17.3	10.9	4.4	n.t.	2.4	0.4	3.7	2.5	3.8	13,344
Utah	21.1	4.2	16.9	10.9	3.0	3.5	2.8	0.3	1.5	3.5	2.4	28,206
Wyoming	29.3	7.8	21.4	12.5	5.3	2.7	n.t.	n.t.	4.5	3.7	5.2	8,659
Far West												
Alaska	51.8	6.5	45.3	17.4	4.8	0.6	n.t.	1.5	10.4	4.7	23.2	12,970
California	19.4	3.7	15.7	10.9	3.1	2.8	2.6	0.7	1.7	2.9	1.9	659,567
Hawaii	22.1	3.7	18.4	13.2	2.2	5.0	3.5	0.3	2.2	3.4	1.8	25,657
Nevada	16.4	2.5	13.9	9.4	2.3	3.1	n.t.	n.t.	4.0	2.9	1.6	28,931
Oregon	21.7	4.4	17.4	11.3	4.6	n.t.	4.0	0.3	2.3	3.1	3.0	55,286
Washington	18.4	3.0	15.4	10.9	3.2	5.3	n.t.	n.t.	2.5	3.0	1.5	109,485

< rounds to zero

n.t.—no tax

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92 (Preliminary Report)* and *State Government Finances: 1992*.

Table 51
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1965-1992

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S. = 100) ¹						1992		Exhibit: State Percentage of State and Local Revenue	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average		Taxes as a Percentage of Personal Income
United States	10.5%	11.7%	12.3%	11.6%	11.6%	11.5%	11.3%	100.0%	10.8%	59.0%
New England	95	101	104	107	98	94	95	101	11.0	60.6
Connecticut	87	91	88	91	95	95	93	104	11.3	60.4
Maine	105	108	102	108	107	105	105	109	11.8	62.6
Massachusetts	97	107	115	120	101	94	97	100	10.8	64.7
New Hampshire	90	85	88	79	75	72	80	88	9.6	36.6
Rhode Island	97	95	97	103	100	98	100	102	11.1	56.9
Vermont	121	126	126	110	112	104	107	112	12.1	58.6
Mideast	100	109	113	118	116	112	112	115	12.5	52.1
Delaware	86	95	95	100	100	94	91	104	11.3	82.8
District of Columbia	77	89	87	117	128	148	152	136	14.7	0.0
Maryland	89	106	100	104	98	97	94	93	10.0	56.7
New Jersey	87	91	94	101	98	92	98	104	11.2	56.0
New York	113	125	136	141	141	137	134	135	14.7	47.1
Pennsylvania	90	94	95	100	97	92	90	98	10.6	61.9
Great Lakes	92	94	93	92	97	97	98	97	10.5	56.3
Illinois	85	98	95	97	92	95	94	94	10.1	52.6
Indiana	97	84	91	76	87	89	93	90	9.7	64.1
Michigan	102	99	95	99	110	103	103	102	11.1	55.0
Ohio	82	78	79	81	93	95	95	94	10.2	56.8
Wisconsin	120	125	112	108	111	110	114	113	12.2	59.5
Plains	103	98	95	93	93	97	98	96	10.4	62.0
Iowa	110	107	98	96	94	101	103	103	11.1	63.2
Kansas	111	94	89	86	89	95	97	94	10.1	56.7
Minnesota	121	107	113	110	116	113	112	112	12.1	67.2
Missouri	83	85	85	80	78	81	82	81	8.8	59.3
Nebraska	89	96	89	96	87	97	101	98	10.7	58.4
North Dakota	112	107	89	88	95	97	101	95	10.3	67.5
South Dakota	120	114	94	92	82	87	86	84	9.1	51.0
Southeast	95	90	87	89	89	90	91	89	9.7	63.4
Alabama	92	84	80	83	86	83	82	80	8.7	71.0
Arkansas	93	84	80	85	85	83	85	90	9.7	75.6
Florida	100	90	80	84	83	87	88	90	9.8	55.6
Georgia	95	86	88	93	91	97	95	91	9.8	58.7
Kentucky	91	90	92	90	86	93	103	98	10.6	77.1
Louisiana	115	99	106	100	104	101	104	96	10.4	60.1

Table 51 (cont.)
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1965-1992

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S. = 100) ¹						1992		Exhibit: State Percentage of State and Local Revenue	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average		Taxes as a Percentage of Personal Income
Southeast (cont.)										
Mississippi	95%	107%	86%	94%	91%	91%	91%	87%	9.4%	72.1%
North Carolina	95	90	86	92	92	95	91	94	10.2	72.7
South Carolina	92	87	85	92	93	98	93	90	9.8	69.0
Tennessee	92	84	81	81	84	82	80	77	8.3	61.2
Virginia	82	88	87	89	86	88	89	88	9.5	55.4
West Virginia	94	95	100	97	106	106	106	98	10.6	78.3
Southwest										
Arizona	116	113	108	115	104	110	112	107	11.6	62.3
New Mexico	116	109	110	105	107	110	110	107	11.6	79.1
Oklahoma	99	86	85	88	96	94	99	92	10.0	73.9
Texas	91	83	86	84	89	93	95	93	10.1	51.9
Rocky Mountain										
Colorado	109	105	94	98	91	95	95	90	9.8	50.4
Idaho	115	100	89	90	88	97	97	99	10.7	73.3
Montana	112	109	102	113	113	108	90	101	10.9	65.3
Utah	112	109	94	108	111	106	103	101	10.9	64.5
Wyoming	108	115	109	128	181	127	123	116	12.5	59.5
Far West										
Alaska ²	77	86	175	318	235	172	194	160	17.4	71.1
California	114	115	119	105	101	100	100	101	10.9	64.0
Hawaii	111	123	117	127	111	123	126	122	13.2	79.9
Nevada	102	106	107	91	96	97	92	87	9.4	67.0
Oregon	104	99	98	99	106	105	107	104	11.3	53.2
Washington	107	99	98	94	98	106	108	101	10.9	70.9

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

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

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

Table 52
State and Local Tax Revenues, Per Capita, Selected Years, 1965-1992

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S. = 100)						1992		
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Tax Revenues Per Capita
United States	\$264	\$427	\$664	\$987	\$1,465	\$2,017	\$2,083	100%	\$2,178
New England	100%	109%	99%	98%	111%	114%	115%	118%	\$2,569
Connecticut	110	113	105	108	124	133	128	141	3,061
Maine	88	89	86	87	91	98	98	99	2,152
Massachusetts	114	116	123	126	117	117	119	117	2,554
New Hampshire	84	78	79	75	77	84	92	96	2,098
Rhode Island	100	96	97	101	101	101	102	103	2,243
Vermont	105	110	105	91	95	100	102	105	2,283
Mideast	110	123	116	122	129	131	130	134	2,916
Delaware	114	105	109	107	106	102	100	108	2,341
District of Columbia	109	121	114	149	172	189	195	189	4,114
Maryland	99	113	110	112	111	114	110	107	2,332
New Jersey	102	105	109	115	119	125	133	134	2,926
New York	141	153	154	151	159	162	160	162	3,534
Pennsylvania	93	94	96	99	95	92	91	101	2,190
Great Lakes	102	100	98	97	99	97	97	96	2,087
Illinois	101	114	110	110	101	104	102	101	2,205
Indiana	97	84	87	75	81	81	83	82	1,786
Michigan	110	107	103	109	110	103	101	100	2,173
Ohio	85	80	80	82	91	90	89	89	1,936
Wisconsin	117	119	108	107	110	104	107	107	2,325
Plains	96	93	91	92	92	92	92	92	1,999
Iowa	105	102	96	98	91	93	93	93	2,032
Kansas	103	92	90	94	93	92	93	90	1,964
Minnesota	113	103	114	114	121	114	113	114	2,480
Missouri	84	80	79	77	74	77	77	76	1,666
Nebraska	83	93	87	98	85	90	94	93	2,021
North Dakota	94	88	92	86	93	78	83	81	1,763
South Dakota	91	93	82	80	71	72	71	72	1,565
Southeast	70	72	73	74	77	80	80	80	1,738
Alabama	64	61	62	66	68	66	65	66	1,435
Arkansas	60	59	61	66	66	63	64	70	1,518
Florida	88	81	78	77	91	87	88	88	1,922
Georgia	72	73	77	78	81	89	86	84	1,826
Kentucky	66	70	75	75	71	74	83	81	1,755
Louisiana	84	77	85	85	89	77	79	76	1,654

Table 52 (cont.)
State and Local Tax Revenues, Per Capita, Selected Years, 1965-1992

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S. = 100)							1992	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Tax Revenues Per Capita
Southeast (cont.)									
Mississippi	64%	69%	67%	65%	63%	63%	63%	61%	\$1,323
North Carolina	71	73	73	76	78	83	80	83	1,814
South Carolina	61	64	67	72	73	77	75	73	1,584
Tennessee	67	65	68	66	68	69	68	68	1,471
Virginia	71	80	85	87	89	94	94	91	1,984
West Virginia	73	70	80	81	82	77	78	76	1,660
Southwest									
Arizona	101	100	99	102	94	95	96	93	2,022
New Mexico	92	84	83	89	85	84	83	82	1,788
Oklahoma	82	72	73	84	88	78	80	75	1,635
Texas	78	74	78	82	86	82	84	85	1,857
Rocky Mountain									
Colorado	111	98	95	100	99	95	94	93	2,024
Idaho	93	81	80	76	70	77	77	82	1,780
Montana	100	93	92	101	94	89	70	81	1,770
Utah	97	88	76	85	86	78	77	78	1,701
Wyoming	105	101	105	142	176	109	108	107	2,335
Far West									
Alaska ¹	95	98	127	424	313	202	212	176	3,835
California	137	131	131	119	112	110	110	107	2,333
Hawaii	113	134	128	129	113	129	137	135	2,935
Nevada	122	121	116	98	99	95	93	93	2,031
Oregon	106	94	96	99	97	96	97	96	2,096
Washington	111	104	102	100	98	105	107	107	2,322

¹ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax collected from residents. To a lesser extent, this also is true of other states that derive revenue from severance taxes.

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

Table 53
State and Local Property Taxes as a Percentage of Total Taxes, Selected Years 1965-1992

Region and State	1965	1970	1975	1980	1985	1990	1991	1992
United States	44.1%	39.3%	36.4%	30.7%	29.7%	31.0%	32.0%	32.1%
New England	54.5	49.0	50.7	44.5	37.0	38.0	39.9	38.9
Connecticut	52.2	49.2	50.5	44.2	38.7	39.5	42.7	39.1
Maine	49.8	45.7	40.4	37.2	35.5	36.6	39.2	38.2
Massachusetts	57.6	50.3	52.9	44.6	33.1	33.0	33.6	34.3
New Hampshire	64.5	62.3	60.0	60.9	61.5	68.1	70.0	64.1
Rhode Island	46.0	40.5	41.9	41.7	39.8	39.5	41.3	42.1
Vermont	41.4	34.9	42.8	41.9	38.2	40.9	43.6	41.8
Mideast	43.3	36.9	36.0	32.3	30.2	32.3	33.9	33.3
Delaware	19.0	18.6	17.6	15.8	13.1	14.8	15.0	14.1
District of Columbia	34.0	32.7	25.9	23.3	28.9	31.5	36.5	37.5
Maryland	41.0	32.4	29.2	26.1	25.0	25.6	27.0	28.0
New Jersey	64.3	54.1	56.9	43.8	41.0	45.6	45.2	43.3
New York	42.7	36.4	36.0	33.5	29.5	31.3	33.0	33.3
Pennsylvania	33.9	29.5	25.7	25.5	26.5	27.7	29.8	27.8
Great Lakes	48.5	43.2	39.4	35.1	34.1	34.1	35.7	36.3
Illinois	50.4	41.2	38.5	33.9	35.7	35.9	36.8	38.5
Indiana	49.1	47.0	39.9	33.0	32.0	29.0	32.8	31.8
Michigan	44.5	40.3	42.8	38.5	38.5	39.6	42.4	43.7
Ohio	51.8	47.2	37.9	34.7	28.1	28.4	29.2	29.3
Wisconsin	45.4	43.4	37.7	34.0	35.3	35.3	35.8	35.3
Plains	52.5	44.9	37.4	33.5	31.1	31.3	31.3	31.6
Iowa	56.3	48.9	41.2	37.2	39.1	35.1	35.2	35.1
Kansas	56.6	51.2	42.3	39.5	36.9	35.6	35.8	37.1
Minnesota	53.0	38.7	30.6	28.8	28.1	30.7	30.6	31.4
Missouri	40.1	40.1	35.2	28.3	21.9	22.0	23.6	24.1
Nebraska	71.0	52.6	48.6	41.6	43.3	42.0	38.1	36.1
North Dakota	49.4	46.6	31.2	31.8	24.9	30.4	29.1	30.2
South Dakota	58.1	55.0	49.1	44.5	43.6	40.3	38.9	39.1
Southeast	29.2	26.3	24.5	22.8	23.1	25.8	26.8	27.1
Alabama	18.0	15.2	12.8	12.1	11.7	12.3	12.5	12.1
Arkansas	28.3	25.8	22.1	20.4	17.9	17.9	18.3	17.2
Florida	37.5	34.0	31.2	29.6	32.0	35.0	37.5	38.4
Georgia	30.6	30.5	32.0	25.8	24.9	27.4	28.2	29.6
Kentucky	27.1	22.9	19.1	18.3	17.6	16.9	16.0	16.9
Louisiana	22.3	19.8	15.0	13.2	13.6	17.2	16.7	16.7
Mississippi	27.0	24.1	21.8	21.7	22.9	27.0	26.4	27.0
North Carolina	26.6	25.3	24.2	22.8	21.5	21.0	22.9	20.6
South Carolina	22.9	22.4	22.6	22.5	22.2	25.7	27.1	28.5
Tennessee	31.7	27.5	25.9	24.0	21.9	23.0	23.3	23.6
Virginia	35.8	28.3	28.0	27.5	28.0	31.5	32.6	32.7
West Virginia	27.2	23.3	18.9	17.2	16.5	16.4	16.7	17.7
Southwest	41.4	37.7	33.9	31.3	31.3	34.1	33.5	34.1
Arizona	47.6	38.9	35.5	34.9	26.7	33.1	33.0	33.3
New Mexico	22.6	22.6	17.4	16.2	12.0	12.9	12.9	12.2
Oklahoma	31.2	30.5	24.3	18.3	17.5	17.6	15.0	14.9
Texas	44.8	40.5	37.2	34.7	36.8	39.2	38.7	39.3
Rocky Mountain	49.6	42.5	35.4	34.1	34.6	34.3	32.6	32.2
Colorado	49.3	42.7	33.9	33.3	34.3	35.5	35.2	33.3
Idaho	48.1	36.4	30.3	30.0	27.4	26.5	26.6	25.1
Montana	57.6	54.3	49.6	45.5	45.7	46.2	35.7	40.0
Utah	43.0	36.0	30.0	27.9	27.5	27.3	26.0	27.1
Wyoming	55.9	47.4	40.6	39.4	42.7	40.9	40.5	42.5
Far West	47.3	45.4	41.9	25.3	27.1	28.1	28.9	30.7
Alaska	21.5	24.4	25.6	21.5	23.4	30.6	27.5	27.9
California	49.5	46.9	43.0	23.3	25.6	27.0	28.0	28.6
Hawaii	19.6	17.2	17.6	15.1	17.7	14.8	15.0	16.4
Nevada	39.5	34.4	32.9	26.3	21.9	22.1	23.5	24.0
Oregon	46.3	47.2	43.6	39.0	43.5	44.1	43.5	41.2
Washington	32.5	35.1	34.0	29.4	28.6	27.5	28.0	29.3

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

Table 54
State General Revenues, FY 1992
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes					Current Charges	All Other ²		
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income			Other ¹	
United States	\$605,892.2	\$169,902.1	\$159,041.4	\$10,860.6	\$435,990.2	\$328,380.3	\$6,683.2	\$107,756.9	\$104,608.5	\$21,566.0	\$87,765.7	\$52,941.0	\$54,668.9
New England	38,542.6	10,131.6	9,605.7	525.9	28,411.0	20,527.4	63.5	5,188.2	8,579.0	1,595.5	5,101.2	3,093.0	4,790.6
Connecticut	10,138.2	2,274.9	2,270.4	4.5	7,863.3	6,060.2	<	2,090.1	1,865.7	593.7	1,510.6	701.5	1,101.6
Maine	3,312.5	931.9	928.4	3.5	2,380.6	1,664.4	35.3	573.4	591.5	69.9	394.2	236.8	479.4
Massachusetts	18,234.3	4,627.0	4,226.4	400.5	13,607.3	9,903.2	0.2	1,978.7	5,337.0	756.8	1,830.7	1,423.4	2,280.6
New Hampshire	2,276.2	799.8	733.0	66.9	1,476.4	829.1	0.3	n.t.	35.0	95.6	698.2	286.4	360.9
Rhode Island	2,880.2	988.3	943.0	45.2	1,892.0	1,307.1	17.9	389.0	478.5	48.5	373.3	224.7	360.2
Vermont	1,701.2	509.7	504.5	5.3	1,191.5	763.4	9.8	157.0	271.4	31.0	294.2	220.2	207.9
Mideast³	127,451.9	38,571.0	33,187.3	5,383.7	88,880.9	67,029.3	418.7	16,134.3	27,109.5	5,334.1	18,032.7	9,085.7	12,766.0
Delaware	2,457.6	412.2	396.9	15.3	2,045.4	1,341.0	n.t.	n.t.	497.6	128.7	714.7	365.0	339.3
Maryland	11,319.9	2,662.4	2,588.5	74.0	8,657.5	6,503.5	193.8	1,579.8	2,907.5	216.9	1,604.5	921.6	1,233.4
New Jersey	23,400.3	5,337.8	5,130.1	207.8	18,062.4	12,802.7	14.2	4,049.3	4,101.9	845.8	3,791.5	2,105.8	3,153.9
New York	60,415.1	22,142.0	17,347.3	4,794.7	38,273.1	30,113.1	n.t.	6,005.5	14,913.4	2,518.8	6,675.5	2,886.8	5,273.2
Pennsylvania	29,859.0	8,016.5	7,724.5	291.9	21,842.6	16,270.0	210.8	4,499.7	4,689.1	1,623.8	5,246.5	2,806.4	2,766.2
Great Lakes	93,022.3	24,563.2	23,749.9	813.3	68,459.1	50,722.7	615.3	16,565.1	17,575.7	4,166.3	11,800.4	9,449.5	8,286.9
Illinois	23,103.3	5,740.7	5,559.4	181.3	17,362.6	13,463.4	224.0	4,241.6	4,582.4	970.5	3,445.0	1,436.9	2,462.3
Indiana	12,265.0	3,203.8	3,098.4	105.4	9,061.2	6,476.1	4.4	2,779.1	2,202.5	386.4	1,103.7	1,662.4	922.6
Michigan	22,079.2	6,134.5	5,903.2	231.2	15,944.7	11,279.2	321.3	3,665.5	3,241.5	1,729.5	2,321.2	2,525.3	2,140.2
Ohio	22,989.8	6,468.9	6,267.8	201.0	16,521.0	12,114.8	11.6	3,751.5	4,407.0	641.7	3,302.9	2,593.6	1,812.6
Wisconsin	12,585.0	3,015.3	2,921.1	94.3	9,569.6	7,389.2	54.0	2,127.3	3,142.2	438.1	1,627.6	1,231.3	949.1
Plains	40,560.1	10,903.5	10,532.3	371.2	29,656.6	22,193.9	57.0	7,284.9	7,859.9	1,221.8	5,770.3	4,320.0	3,142.7
Iowa	6,519.2	1,651.3	1,578.9	72.4	4,867.9	3,601.6	n.t.	1,010.3	1,410.9	192.8	987.5	812.2	454.2
Kansas	4,967.8	1,359.4	1,341.5	17.9	3,608.4	2,801.7	34.0	958.2	833.8	199.0	776.7	582.5	224.2
Minnesota	12,346.8	2,909.8	2,687.0	222.8	9,437.1	7,449.8	8.0	2,190.7	2,999.1	422.8	1,829.2	1,180.5	806.8
Missouri	9,872.3	2,956.4	2,945.0	11.4	6,915.9	5,131.4	12.9	1,916.7	1,844.0	229.7	1,128.0	816.4	968.1
Nebraska	3,525.8	897.2	877.5	19.7	2,628.6	1,889.9	0.2	663.2	652.6	103.6	470.3	452.3	286.4
North Dakota	1,809.7	580.2	557.5	22.7	1,229.5	754.6	1.9	256.6	119.5	38.6	338.0	329.5	145.4
South Dakota	1,518.4	549.2	544.9	4.3	969.2	565.0	n.t.	289.3	n.t.	35.2	240.5	146.5	257.7
Southeast	125,205.8	36,341.7	35,215.4	1,126.2	88,864.2	67,408.9	1,172.9	25,484.8	17,172.4	3,546.5	20,032.4	12,165.6	9,289.6
Alabama	8,910.3	2,737.2	2,707.4	29.7	6,173.1	4,217.9	98.0	1,115.5	1,233.8	164.8	1,605.8	1,347.8	607.5
Arkansas	5,188.2	1,636.0	1,630.0	6.0	3,552.2	2,746.1	11.1	1,032.5	850.1	125.5	726.8	552.6	253.5
Florida	23,744.4	5,711.5	5,406.5	304.9	18,032.9	14,504.2	490.1	8,326.0	n.t.	695.1	4,993.0	1,281.0	2,247.7
Georgia	12,377.3	3,770.7	3,723.8	46.8	8,606.6	7,267.0	27.8	2,687.3	3,081.7	375.3	1,094.9	947.1	392.5
Kentucky	9,222.0	2,609.3	2,593.5	15.8	6,612.7	5,081.0	338.5	1,366.9	1,678.5	271.0	1,426.0	846.3	685.4
Louisiana	10,362.0	3,695.3	3,676.2	19.0	6,666.7	4,250.2	42.6	1,268.7	867.5	232.1	1,839.4	1,093.4	1,323.0

Table 54 (cont.)
State General Revenues, FY 1992
(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
Southeast (cont.)													
Mississippi	\$5,289.8	\$2,077.3	\$2,011.4	\$65.8	\$3,212.5	\$2,494.4	\$22.6	\$1,182.4	\$439.6	\$146.3	\$703.5	\$494.5	\$223.6
North Carolina	14,980.9	4,017.6	3,695.4	322.2	10,963.3	9,009.7	112.2	2,171.0	3,583.0	643.9	2,499.6	1,194.1	759.4
South Carolina	7,861.7	2,443.8	2,347.1	96.7	5,417.9	3,935.5	12.6	1,452.0	1,410.9	141.9	918.1	1,044.3	438.1
Tennessee	9,624.2	3,427.2	3,384.9	42.3	6,197.0	4,525.7	n.t.	2,514.8	93.4	295.3	1,622.2	939.5	731.9
Virginia	13,086.6	2,725.9	2,563.2	162.7	10,360.7	7,025.3	15.4	1,570.8	3,321.2	273.3	1,844.7	2,010.0	1,325.3
West Virginia	4,558.6	1,490.1	1,475.9	14.2	3,068.5	2,351.9	2.1	796.9	612.6	182.1	758.2	415.0	301.7
Southwest													
Arizona	50,901.5	13,670.6	13,209.9	460.7	37,230.9	38,425.2	314.8	12,618.1	2,903.9	437.8	11,590.8	4,379.2	4,986.4
Arizona	7,975.5	2,110.4	1,851.9	258.4	5,865.1	4,826.8	288.4	2,088.3	1,240.4	210.8	998.9	554.4	484.0
New Mexico	4,748.4	1,202.9	1,116.3	86.6	3,545.5	2,242.7	26.5	982.6	445.3	77.8	710.6	470.6	832.2
Oklahoma	6,831.9	1,779.5	1,736.4	43.0	5,052.5	3,765.3	n.t.	971.3	1,218.2	149.1	1,426.6	836.8	450.4
Texas	31,345.7	8,577.9	8,505.2	72.7	22,767.8	17,030.5	n.t.	8,575.9	n.t.	n.t.	8,454.7	2,517.4	3,219.8
Rocky Mountain													
Colorado	17,449.9	5,065.0	4,882.1	182.9	12,384.9	8,591.0	277.6	2,337.8	3,250.4	325.7	2,399.7	1,915.2	1,878.6
Colorado	7,003.6	1,918.6	1,843.4	75.2	5,085.1	3,520.9	7.4	913.6	1,612.0	123.5	864.5	866.4	697.8
Idaho	2,458.3	643.7	616.1	27.6	1,814.6	1,401.6	<	439.2	535.5	68.2	358.7	169.8	243.2
Montana	2,205.0	685.6	670.5	15.1	1,519.4	1,034.9	182.2	n.t.	321.5	57.7	473.5	172.1	312.5
Utah	4,060.0	1,150.3	1,105.7	44.6	2,909.7	1,987.8	0.3	802.4	781.4	76.4	327.3	626.5	295.5
Wyoming	1,722.9	666.8	646.3	20.5	1,056.1	645.9	87.7	182.5	n.t.	n.t.	375.7	80.5	329.7
Far West													
Alaska	112,758.2	30,655.6	28,658.8	1,996.8	82,102.6	64,041.7	3,763.4	22,143.8	20,157.9	4,938.4	13,038.3	8,532.8	9,528.1
Alaska	5,329.8	773.1	761.8	11.3	4,556.7	1,590.2	69.0	n.t.	n.t.	200.0	1,321.1	277.4	2,689.0
California	79,399.0	23,429.2	21,562.0	1,867.2	55,969.8	46,128.2	2,266.5	14,924.8	17,029.6	4,518.4	7,388.9	5,471.4	4,370.2
Hawaii	4,567.8	848.6	845.5	3.1	3,719.3	2,709.5	n.t.	1,294.7	907.0	67.8	440.0	673.4	336.4
Nevada	2,720.9	547.4	523.8	23.6	2,173.5	1,823.4	41.1	892.7	n.t.	n.t.	889.6	176.9	173.3
Oregon	7,297.4	2,062.6	2,035.8	26.9	5,234.7	3,313.5	0.1	n.t.	2,221.3	152.2	939.9	725.8	1,195.4
Washington	13,443.3	2,994.7	2,930.0	64.7	10,448.6	8,476.9	1,386.6	5,031.6	n.t.	n.t.	2,058.7	1,207.9	763.8

n.t. — no tax

< rounds to zero

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92 (Preliminary Report)*.

Table 55
State General Revenues, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
United States	\$605,892.2	28.0%	26.2%	1.8%	72.0%	54.2%	1.1%	17.8%	17.3%	3.6%	14.5%	8.7%	9.0%
New England	38,542.6	26.3	24.9	1.4	73.7	53.3	0.2	13.5	22.3	4.1	13.2	23.6	33.1
Connecticut	10,138.2	22.4	22.4	<	77.6	59.8	<	20.6	18.4	5.9	14.9	6.9	10.9
Maine	3,312.5	28.1	28.0	0.1	71.9	50.2	1.1	17.3	17.9	2.1	11.9	7.1	14.5
Massachusetts	18,234.3	25.4	23.2	2.2	74.6	54.3	<	10.9	29.3	4.2	10.0	7.8	12.5
New Hampshire	2,276.2	35.1	32.2	2.9	64.9	36.4	<	n.t.	1.5	4.2	30.7	12.6	15.9
Rhode Island	2,880.2	34.3	32.7	1.6	65.7	45.4	0.6	13.5	16.6	1.7	13.0	7.8	12.5
Vermont	1,701.2	30.0	29.7	0.3	70.0	44.9	0.6	9.2	16.0	1.8	17.3	12.9	12.2
Mideast³	127,451.9	30.3	26.0	4.2	69.7	52.6	0.3	12.7	21.3	4.2	14.1	7.4	6.5
Delaware	2,457.6	16.8	16.2	0.6	83.2	54.6	n.t.	n.t.	20.2	5.2	29.1	14.9	13.8
Maryland	11,319.9	23.5	22.9	0.7	76.5	57.4	1.7	14.0	25.7	1.9	14.2	8.1	10.9
New Jersey	23,400.3	22.8	21.9	0.9	77.2	54.7	0.1	17.3	17.5	3.6	16.2	9.0	13.5
New York	60,415.1	36.6	28.7	7.9	63.4	49.8	n.t.	9.9	24.7	4.2	11.0	4.8	8.7
Pennsylvania	29,859.0	26.8	25.9	1.0	73.2	54.5	0.7	15.1	15.7	5.4	17.6	9.4	9.3
Great Lakes	93,022.3	26.4	25.5	0.9	73.6	54.5	0.7	17.8	18.9	4.5	12.7	4.6	3.4
Illinois	23,103.3	24.8	24.1	0.8	75.2	58.3	1.0	18.4	19.8	4.2	14.9	6.2	10.7
Indiana	12,265.0	26.1	25.3	0.9	73.9	52.8	<	22.7	18.0	3.2	9.0	13.6	7.5
Michigan	22,079.2	27.8	26.7	1.0	72.2	51.1	1.5	16.6	14.7	7.8	10.5	11.4	9.7
Ohio	22,989.8	28.1	27.3	0.9	71.9	52.7	0.1	16.3	19.2	2.8	14.4	11.3	7.9
Wisconsin	12,585.0	24.0	23.2	0.7	76.0	58.7	0.4	16.9	25.0	3.5	12.9	9.8	7.5
Plains	40,560.1	26.9	26.0	0.9	73.1	54.7	0.1	18.0	19.4	3.0	14.2	30.0	22.9
Iowa	6,519.2	25.3	24.2	1.1	74.7	55.2	n.t.	15.5	21.6	3.0	15.1	12.5	7.0
Kansas	4,967.8	27.4	27.0	0.4	72.6	56.4	0.7	19.3	16.8	4.0	15.6	11.7	4.5
Minnesota	12,346.8	23.6	21.8	1.8	76.4	60.3	0.1	17.7	24.3	3.4	14.8	9.6	6.5
Missouri	9,872.3	29.9	29.8	0.1	70.1	52.0	0.1	19.4	18.7	2.3	11.4	8.3	9.8
Nebraska	3,525.8	25.4	24.9	0.6	74.6	53.6	<	18.8	18.5	2.9	13.3	12.8	8.1
North Dakota	1,809.7	32.1	30.8	1.3	67.9	41.7	0.1	14.2	6.6	2.1	18.7	18.2	8.0
South Dakota	1,518.4	36.2	35.9	0.3	63.8	37.2	n.t.	19.1	n.t.	2.3	15.8	9.6	17.0
Southeast	125,205.8	29.0	28.1	0.9	71.0	53.8	0.9	20.4	13.7	2.8	16.0	3.5	4.0
Alabama	8,910.3	30.7	30.4	0.3	69.3	47.3	1.1	12.5	13.8	1.8	18.0	15.1	6.8
Arkansas	5,188.2	31.5	31.4	0.1	68.5	52.9	0.2	19.9	16.4	2.4	14.0	10.7	4.9
Florida	23,744.4	24.1	22.8	1.3	75.9	61.1	2.1	35.1	n.t.	2.9	21.0	5.4	9.5
Georgia	12,377.3	30.5	30.1	0.4	69.5	58.7	0.2	21.7	24.9	3.0	8.8	7.7	3.2
Kentucky	9,222.0	28.3	28.1	0.2	71.7	55.1	3.7	14.8	18.2	2.9	15.5	9.2	7.4
Louisiana	10,362.0	35.7	35.5	0.2	64.3	41.0	0.4	12.2	8.4	2.2	17.8	10.6	12.8

Table 55 (cont.)
State General Revenues, Percentage Distribution, FY 1992

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	\$5,289.8	39.3%	38.0%	1.2%	60.7%	47.2%	0.4%	22.4%	8.3%	2.8%	13.3%	9.3%	4.2%
North Carolina	14,980.9	26.8	24.7	2.2	73.2	60.1	0.7	14.5	23.9	4.3	16.7	8.0	5.1
South Carolina	7,861.7	31.1	29.9	1.2	68.9	50.1	0.2	18.5	17.9	1.8	11.7	13.3	5.6
Tennessee	9,624.2	35.6	35.2	0.4	64.4	47.0	n.t.	26.1	1.0	3.1	16.9	9.8	7.6
Virginia	13,086.6	20.8	19.6	1.2	79.2	53.7	0.1	12.0	25.4	2.1	14.1	15.4	10.1
West Virginia	4,558.6	32.7	32.4	0.3	67.3	51.6	<	17.5	13.4	4.0	16.6	9.1	6.6
Southwest													
Arizona	50,901.5	26.9	26.0	0.9	73.1	75.5	0.6	24.8	5.7	0.9	22.8	3.8	3.7
Arizona	7,975.5	26.5	23.2	3.2	73.5	60.5	3.6	26.2	15.6	2.6	12.5	7.0	6.1
New Mexico	4,748.4	25.3	23.5	1.8	74.7	47.2	0.6	20.7	9.4	1.6	15.0	9.9	17.5
Oklahoma	6,831.9	26.0	25.4	0.6	74.0	55.1	n.t.	14.2	17.8	2.2	20.9	12.2	6.6
Texas	31,345.7	27.4	27.1	0.2	72.6	54.3	n.t.	27.4	n.t.	n.t.	27.0	8.0	10.3
Rocky Mountain													
Colorado	17,449.9	29.0	28.0	1.0	71.0	49.2	1.6	13.4	18.6	1.9	13.8	48.9	54.6
Colorado	7,003.6	27.4	26.3	1.1	72.6	50.3	0.1	13.0	23.0	1.8	12.3	12.4	10.0
Idaho	2,458.3	26.2	25.1	1.1	73.8	57.0	<	17.9	21.8	2.8	14.6	6.9	9.9
Montana	2,205.0	31.1	30.4	0.7	68.9	46.9	8.3	n.t.	14.6	2.6	21.5	7.8	14.2
Utah	4,060.0	28.3	27.2	1.1	71.7	49.0	<	19.8	19.2	1.9	8.1	15.4	7.3
Wyoming	1,722.9	38.7	37.5	1.2	61.3	37.5	5.1	10.6	n.t.	n.t.	21.8	4.7	19.1
Far West													
Alaska	112,758.2	27.2	25.4	1.8	72.8	56.8	3.3	19.6	17.9	4.4	11.6	47.0	48.5
Alaska	5,329.8	14.5	14.3	0.2	85.5	29.8	1.3	n.t.	n.t.	3.8	24.8	5.2	50.5
California	79,399.0	29.5	27.2	2.4	70.5	58.1	2.9	18.8	21.4	5.7	9.3	6.9	5.5
Hawaii	4,567.8	18.6	18.5	0.1	81.4	59.3	n.t.	28.3	19.9	1.5	9.6	14.7	7.4
Nevada	2,720.9	20.1	19.2	0.9	79.9	67.0	1.5	32.8	n.t.	n.t.	32.7	6.5	6.4
Oregon	7,297.4	28.3	27.9	0.4	71.7	45.4	<	n.t.	30.4	2.1	12.9	9.9	16.4
Washington	13,443.3	22.3	21.8	0.5	77.7	63.1	10.3	37.4	n.t.	n.t.	15.3	9.0	5.7

n.t.—no tax

< rounds to zero

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 56
State General Revenues, Per Capita, FY 1992

Region and State	Total	Intergovernmental			Own-Source								Exhibit: 7/1/92 Population (thousands)	
		from			Taxes				Current Charges	All Other ²				
		Total	Federal	Local	Total	Property	General Sales	Individual Income			Corporation Income	Other ¹		
United States	\$2,381	\$668	\$625	\$43	\$1,713	\$1,290	\$26	\$423	\$411	\$85	\$345	\$208	\$215	254,490
New England	2,921	768	728	40	2,153	1,556	5	393	650	121	387	234	363	13,195
Connecticut	3,092	694	692	1	2,398	1,848	†	637	569	181	461	214	336	3,279
Maine	2,680	754	751	3	1,926	1,347	29	464	479	57	319	192	388	1,236
Massachusetts	3,043	772	705	67	2,271	1,652	†	330	891	126	305	238	381	5,993
New Hampshire	2,041	717	657	60	1,324	744	†	n.t.	31	86	626	257	324	1,115
Rhode Island	2,877	987	942	45	1,890	1,306	18	389	478	48	373	224	360	1,001
Vermont	2,979	893	884	9	2,087	1,337	17	275	475	54	515	386	364	571
Mideast³	2,889	874	752	122	2,015	1,519	9	366	614	121	409	206	289	44,117
Delaware	3,557	597	574	22	2,960	1,941	n.t.	n.t.	720	186	1,034	528	491	691
Maryland	2,302	541	526	15	1,761	1,322	39	321	591	44	326	187	251	4,917
New Jersey	2,992	683	656	27	2,310	1,637	2	518	525	108	485	269	403	7,820
New York	3,336	1,223	958	265	2,113	1,663	n.t.	332	824	139	369	159	291	18,109
Pennsylvania	2,489	668	644	24	1,821	1,356	18	375	391	135	437	234	231	11,995
Great Lakes	2,178	575	556	19	1,603	1,187	14	388	411	98	276	221	194	42,719
Illinois	1,989	494	479	16	1,495	1,159	19	365	395	84	297	124	212	11,613
Indiana	2,168	566	548	19	1,601	1,145	1	491	389	68	195	294	163	5,658
Michigan	2,340	650	626	25	1,690	1,196	34	389	344	183	246	268	227	9,434
Ohio	2,086	587	569	18	1,499	1,099	1	340	400	58	300	235	164	11,021
Wisconsin	2,521	604	585	19	1,917	1,480	11	426	629	88	326	247	190	4,993
Plains	2,263	608	588	21	1,655	1,238	3	407	439	68	322	241	175	17,920
Iowa	2,326	589	563	26	1,737	1,285	n.t.	360	503	69	352	290	162	2,803
Kansas	1,975	541	533	7	1,435	1,114	14	381	332	79	309	232	89	2,515
Minnesota	2,763	651	601	50	2,112	1,667	2	490	671	95	409	264	181	4,468
Missouri	1,902	570	567	2	1,332	989	2	369	355	44	217	157	186	5,191
Nebraska	2,202	560	548	12	1,642	1,180	†	414	408	65	294	283	179	1,601
North Dakota	2,854	915	879	36	1,939	1,190	3	405	188	61	533	520	229	634
South Dakota	2,145	776	770	6	1,369	798	n.t.	409	n.t.	50	340	207	364	708
Southeast	2,049	595	576	18	1,454	1,103	19	417	281	58	328	199	152	61,103
Alabama	2,153	661	654	7	1,492	1,019	24	270	298	40	388	326	147	4,138
Arkansas	2,167	683	681	2	1,484	1,147	5	431	355	52	304	231	106	2,394
Florida	1,761	424	401	23	1,337	1,076	36	618	n.t.	52	370	95	167	13,483
Georgia	1,827	557	550	7	1,271	1,073	4	397	455	55	162	140	58	6,773
Kentucky	2,457	695	691	4	1,762	1,353	90	364	447	72	380	225	183	3,754
Louisiana	2,422	864	859	4	1,558	993	10	296	203	54	430	256	309	4,279

Table 56 (cont.)
State General Revenues, Per Capita, FY 1992

Region and State	Total	Intergovernmental from			Own-Source Taxes							Current Charges	All Other ²	Exhibit: 7/1/92 Population (thousands)
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
Southeast (cont.)														
Mississippi	\$2,023	\$794	\$769	\$25	\$1,228	\$954	\$9	\$452	\$168	\$56	\$269	\$189	\$86	2,615
North Carolina	2,191	588	541	47	1,604	1,318	16	318	524	94	366	175	111	6,836
South Carolina	2,182	678	651	27	1,504	1,092	3	403	392	39	255	290	122	3,603
Tennessee	1,915	682	674	8	1,233	901	n.t.	500	19	59	323	187	146	5,025
Virginia	2,047	426	401	25	1,620	1,099	2	246	519	43	289	314	207	6,394
West Virginia	2,520	824	816	8	1,696	1,300	1	441	339	101	419	229	167	1,809
Southwest														
Arizona	1,935	520	502	18	1,416	1,461	12	480	110	17	441	166	190	26,302
Arizona	2,081	551	483	67	1,531	1,260	75	545	324	55	261	145	126	3,832
New Mexico	3,002	760	706	55	2,241	1,418	17	621	281	49	449	297	526	1,582
Oklahoma	2,132	555	542	13	1,576	1,175	n.t.	303	380	47	445	261	141	3,205
Texas	1,773	485	481	4	1,288	963	n.t.	485	n.t.	n.t.	478	142	182	17,683
Rocky Mountain														
Colorado	2,287	664	640	24	1,623	1,126	36	306	426	43	315	251	246	7,629
Colorado	2,021	554	532	22	1,468	1,016	2	264	465	36	249	250	201	3,465
Idaho	2,306	604	578	26	1,702	1,315	†	412	502	64	337	159	228	1,066
Montana	2,682	834	816	18	1,848	1,259	222	n.t.	391	70	576	209	380	822
Utah	2,242	635	611	25	1,607	1,098	†	443	431	42	181	346	163	1,811
Wyoming	3,705	1,434	1,390	44	2,271	1,389	189	393	n.t.	n.t.	808	173	709	465
Far West														
Alaska	2,679	728	681	47	1,951	1,522	89	526	479	117	310	203	226	42,090
Alaska	9,064	1,315	1,296	19	7,749	2,704	117	n.t.	n.t.	340	2,247	472	4,573	588
California	2,570	758	698	60	1,812	1,493	73	483	551	146	239	177	141	30,895
Hawaii	3,951	734	731	3	3,217	2,344	n.t.	1,120	785	59	381	583	291	1,156
Nevada	2,037	410	392	18	1,627	1,365	31	668	n.t.	n.t.	666	132	130	1,336
Oregon	2,455	694	685	9	1,761	1,115	†	n.t.	747	51	316	244	402	2,972
Washington	2,614	582	570	13	2,032	1,648	270	978	n.t.	n.t.	400	235	149	5,143

n.t. — no tax

† less than \$1 per capita

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 57
 State General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental		Own-Source									Exhibit: Personal Income CY 1992 (millions)	
		from		Taxes						Current Charges	All Other ²			
		Total	Federal	Local	Total	Property	General Sales	Individual Income	Corporation Income			Other ¹		
United States	11.9%	3.3%	3.1%	0.2%	8.5%	6.4%	0.1%	2.1%	2.0%	0.4%	1.7%	1.0%	1.1%	\$5,112,040
New England	12.5	3.3	3.1	0.2	9.2	6.6	<	1.7	2.8	0.5	1.7	1.0	1.6	308,867
Connecticut	11.4	2.6	2.6	<	8.8	6.8	<	2.3	2.1	0.7	1.7	0.8	1.2	89,029
Maine	14.8	4.1	4.1	<	10.6	7.4	0.2	2.6	2.6	0.3	1.8	1.1	2.1	22,456
Massachusetts	12.9	3.3	3.0	0.3	9.6	7.0	<	1.4	3.8	0.5	1.3	1.0	1.6	141,884
New Hampshire	9.3	3.3	3.0	0.3	6.0	3.4	<	n.t.	0.1	0.4	2.9	1.2	1.5	24,457
Rhode Island	14.2	4.9	4.6	0.2	9.3	6.4	0.1	1.9	2.4	0.2	1.8	1.1	1.8	20,304
Vermont	15.8	4.7	4.7	<	11.1	7.1	0.1	1.5	2.5	0.3	2.7	2.1	1.9	10,737
Mideast³	12.3	3.7	3.2	0.5	8.6	6.5	<	1.6	2.6	0.5	1.7	0.9	1.2	1,033,068
Delaware	17.2	2.9	2.8	0.1	14.3	9.4	n.t.	n.t.	3.5	0.9	5.0	2.5	2.4	14,318
Maryland	9.9	2.3	2.3	0.1	7.6	5.7	0.2	1.4	2.5	0.2	1.4	0.8	1.1	114,414
New Jersey	11.5	2.6	2.5	0.1	8.9	6.3	<	2.0	2.0	0.4	1.9	1.0	1.5	204,038
New York	13.8	5.1	4.0	1.1	8.8	6.9	n.t.	1.4	3.4	0.6	1.5	0.7	1.2	436,354
Pennsylvania	12.1	3.2	3.1	0.1	8.8	6.6	0.1	1.8	1.9	0.7	2.1	1.1	1.1	247,611
Great Lakes	11.0	2.9	2.8	0.1	8.1	6.0	0.1	2.0	2.1	0.5	1.4	1.1	1.0	846,445
Illinois	9.1	2.3	2.2	0.1	6.9	5.3	0.1	1.7	1.8	0.4	1.4	0.6	1.0	252,858
Indiana	11.8	3.1	3.0	0.1	8.7	6.2	<	2.7	2.1	0.4	1.1	1.6	0.9	103,922
Michigan	11.9	3.3	3.2	0.1	8.6	6.1	0.2	2.0	1.8	0.9	1.3	1.4	1.2	184,765
Ohio	11.0	3.1	3.0	0.1	7.9	5.8	<	1.8	2.1	0.3	1.6	1.2	0.9	209,851
Wisconsin	13.2	3.2	3.1	0.1	10.1	7.8	0.1	2.2	3.3	0.5	1.7	1.3	1.0	95,049
Plains	11.8	3.2	3.1	0.1	8.6	6.5	<	2.1	2.3	0.4	1.7	1.3	0.9	343,430
Iowa	12.7	3.2	3.1	0.1	9.5	7.0	n.t.	2.0	2.8	0.4	1.9	1.6	0.9	51,225
Kansas	10.2	2.8	2.8	<	7.4	5.7	0.1	2.0	1.7	0.4	1.6	1.2	0.5	48,764
Minnesota	13.5	3.2	2.9	0.2	10.3	8.1	<	2.4	3.3	0.5	2.0	1.3	0.9	91,611
Missouri	10.0	3.0	3.0	<	7.0	5.2	<	1.9	1.9	0.2	1.1	0.8	1.0	98,470
Nebraska	11.6	3.0	2.9	0.1	8.7	6.2	<	2.2	2.1	0.3	1.5	1.5	0.9	30,368
North Dakota	16.7	5.4	5.2	0.2	11.4	7.0	<	2.4	1.1	0.4	3.1	3.0	1.3	10,809
South Dakota	12.5	4.5	4.5	<	8.0	4.6	n.t.	2.4	n.t.	0.3	2.0	1.2	2.1	12,183
Southeast	11.4	3.3	3.2	0.1	8.1	6.2	0.1	2.3	1.6	0.3	1.8	1.1	0.8	1,095,327
Alabama	13.0	4.0	4.0	<	9.0	6.2	0.1	1.6	1.8	0.2	2.3	2.0	0.9	68,358
Arkansas	13.9	4.4	4.4	<	9.5	7.3	<	2.8	2.3	0.3	1.9	1.5	0.7	37,434
Florida	8.9	2.1	2.0	0.1	6.8	5.5	0.2	3.1	n.t.	0.3	1.9	0.5	0.8	265,764
Georgia	9.9	3.0	3.0	<	6.9	5.8	<	2.1	2.5	0.3	0.9	0.8	0.3	125,642
Kentucky	14.9	4.2	4.2	<	10.7	8.2	0.5	2.2	2.7	0.4	2.3	1.4	1.1	62,043
Louisiana	15.2	5.4	5.4	<	9.8	6.2	0.1	1.9	1.3	0.3	2.7	1.6	1.9	68,167

Table 57 (cont.)
State General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental			Own-Source								Exhibit: Personal Income CY 1992 (millions)	
		Total	from		Total	Taxes				Current Charges	All Other ²			
			Federal	Local		Total	Property	General Sales	Individual Income			Corporation Income		Other ¹
Southeast (cont.)														
Mississippi	14.4%	5.6%	5.5%	0.2%	8.7%	6.8%	0.1%	3.2%	1.2%	0.4%	1.9%	1.3%	0.6%	\$36,827
North Carolina	12.3	3.3	3.0	0.3	9.0	7.4	0.1	1.8	2.9	0.5	2.0	1.0	0.6	122,117
South Carolina	13.5	4.2	4.0	0.2	9.3	6.7	<	2.5	2.4	0.2	1.6	1.8	0.8	58,410
Tennessee	10.8	3.9	3.8	<	7.0	5.1	n.t.	2.8	0.1	0.3	1.8	1.1	0.8	88,816
Virginia	9.8	2.0	1.9	0.1	7.8	5.3	<	1.2	2.5	0.2	1.4	1.5	1.0	133,534
West Virginia	16.2	5.3	5.2	0.1	10.9	8.3	<	2.8	2.2	0.6	2.7	1.5	1.1	28,215
Southwest														
Arizona	12.0	3.2	2.8	0.4	8.8	7.2	0.4	3.1	1.9	0.3	1.5	0.8	0.7	66,687
New Mexico	19.4	4.9	4.6	0.4	14.5	9.2	0.1	4.0	1.8	0.3	2.9	1.9	3.4	24,452
Oklahoma	13.0	3.4	3.3	0.1	9.6	7.2	n.t.	1.8	2.3	0.3	2.7	1.6	0.9	52,630
Texas	9.6	2.6	2.6	<	7.0	5.2	n.t.	2.6	n.t.	n.t.	2.6	0.8	1.0	326,016
Rocky Mountain														
Colorado	9.8	2.7	2.6	0.1	7.1	4.9	<	1.3	2.3	0.2	1.2	1.2	1.0	71,600
Idaho	13.9	3.6	3.5	0.2	10.2	7.9	<	2.5	3.0	0.4	2.0	1.0	1.4	17,746
Montana	16.5	5.1	5.0	0.1	11.4	7.8	1.4	n.t.	2.4	0.4	3.5	1.3	2.3	13,344
Utah	14.4	4.1	3.9	0.2	10.3	7.0	<	2.8	2.8	0.3	1.2	2.2	1.0	28,206
Wyoming	19.9	7.7	7.5	0.2	12.2	7.5	1.0	2.1	n.t.	n.t.	4.3	0.9	3.8	8,659
Far West														
Alaska	41.1	6.0	5.9	0.1	35.1	12.3	0.5	n.t.	n.t.	1.5	10.2	2.1	20.7	12,970
California	12.0	3.6	3.3	0.3	8.5	7.0	0.3	2.3	2.6	0.7	1.1	0.8	0.7	659,567
Hawaii	17.8	3.3	3.3	<	14.5	10.6	n.t.	5.0	3.5	0.3	1.7	2.6	1.3	25,657
Nevada	9.4	1.9	1.8	0.1	7.5	6.3	0.1	3.1	n.t.	n.t.	3.1	0.6	0.6	28,931
Oregon	13.2	3.7	3.7	<	9.5	6.0	<	n.t.	4.0	0.3	1.7	1.3	2.2	55,286
Washington	12.3	2.7	2.7	0.1	9.5	7.7	1.3	4.6	n.t.	n.t.	1.9	1.1	0.7	109,485

n.t. — no tax

< rounds to zero

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

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

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

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 58
State Lotteries, Gross Revenues, Fiscal Years 1980-1992
(millions)

State	How Revenue is Used	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
United States¹		\$2,107.4	\$2,713.0	\$3,532.1	\$4,761.9	\$6,237.0	\$8,081.4	\$11,054.5	\$11,468.0	\$13,919.7	\$17,131.1	\$18,677.1	\$19,167.0	\$19,733.0
Alabama	No Lottery													
Alaska	No Lottery													
Arizona	Transportation			114.1	74.9	59.3	72.9	113.6	133.5	162.3	236.9	270.7	216.6	234.2
Arkansas	No Lottery													
California	Education							1,675.7	1,329.0	2,001.2	2,493.5	2,350.1	2,011.8	1,278.1
Colorado	Parks and Recreation Capital Construction				128.7	110.5	98.9	102.4	106.5	96.4	74.2	131.6	174.4	224.9
Connecticut	General Fund	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	487.2	469.9	497.7	503.8	515.8
Delaware	General Fund	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	51.3	59.4	62.3	62.2	74.5
Florida	Education									621.3	1,721.8	1,943.8	2,043.4	2,071.9
Georgia	Education											n.a.	n.a.	n.a.
Hawaii	No Lottery													
Idaho	Permanent Building Fund School District Building Fund											66.3	51.5	52.0
Illinois	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	1,424.2	1,414.3	1,475.8
Indiana	"Build Indiana" Fund											378.6	412.3	359.5
Iowa	Economic Development							77.2	88.6	116.9	156.0	152.3	142.7	151.0
Kansas	Economic Development									62.2	64.6	61.2	66.5	73.1
Kentucky	Education										118.2	187.4	200.3	401.9
Louisiana	General Fund												n.a.	356.0
Maine	General Fund	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	77.0	89.6	98.5	96.3	114.1
Maryland	General Fund	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	770.0	709.6	769.6	771.7	770.8
Massachusetts	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	1,452.6	1,474.2	1,610.9
Michigan	Education	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	1,118.2	1,078.0	1,095.2	1,040.8	1,120.9
Minnesota	Environmental Trust Fund											64.0	303.2	279.9
Mississippi	n.a.											n.a.	n.a.	n.a.
Missouri	General Fund							196.5	164.4	139.1	188.1	210.9	203.6	207.5
Montana	Local Schools									20.6	11.0	21.5	22.6	26.3
Nebraska	Education, Environment													
Nevada	No Lottery													
New Hampshire	Education	9.0	11.2	11.2	14.5	17.1	15.1	33.8	58.6	74.3	85.6	92.5	98.6	99.4
New Jersey	Education	331.9	396.2	480.8	654.3	800.8	874.3	937.1	1,057.4	1,111.1	1,179.3	1,156.7	1,174.4	1,287.0

Table 58 (cont.)
State Lotteries, Gross Revenues, Fiscal Years 1980-1992
(millions)

State	How Revenue is Used	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
New Mexico	No Lottery													
New York	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	\$1,884.3	\$1,949.4	\$1,881.0
North Carolina	No Lottery													
North Dakota	No Lottery													
Ohio	Education	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	1,295.7	1,326.0	1,523.1	1,569.0	1,700.6
Oklahoma	No Lottery													
Oregon	Economic Development							83.1	95.5	152.3	147.8	153.6	138.9	244.4
Pennsylvania	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	1,442.1	1,423.3	1,315.1
Rhode Island	General Fund	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	54.9	54.5	58.7	58.6	57.5
South Carolina	No Lottery													
South Dakota	General Fund									24.8	19.8	28.8	43.7	60.5
Tennessee	No Lottery													
Texas	General Fund												n.a.	n.a.
Utah	n.a.													
Vermont	General Fund	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	33.3	37.4	40.7	44.1	48.6
Virginia	General Fund										388.5	454.2	749.1	826.0
	Capital Improvements													
Washington	General Fund				166.8	171.7	158.6	181.5	193.9	215.0	255.4	246.3	258.8	302.2
West Virginia	General Fund							53.0	66.6	53.4	56.1	63.8	75.8	85.9
Wisconsin	Property Tax Relief										230.4	293.8	371.2	425.9
Wyoming	No Lottery													
District of Columbia	General Fund				50.7	80.5	105.5	112.3	112.3	116.4	135.4	141.5	137.2	139.2

n.a. — not available

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

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances: [year]*, Table 35; and unpublished data compiled by the National Conference of State Legislatures.

Table 59
 State Lotteries, Net Proceeds, Fiscal Years 1980-1992
 (millions)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1992 as a Percentage of Own-Source General Revenues
United States ¹	\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.1	\$2,684.5	\$3,511.2	\$4,690.6	\$4,801.1	\$5,610.2	\$7,003.6	\$7,430.3	\$7,613.8	\$7,796.9	1.8%
Alabama*														
Alaska*														
Arizona			45.9	23.1	20.0	22.8	42.2	51.5	66.2	97.1	111.8	86.0	91.1	1.6
Arkansas*														
California							685.6	565.4	799.1	1,009.7	924.1	774.6	469.2	0.8
Colorado				47.0	37.7	28.9	26.1	34.1	35.5	17.1	39.2	562.9	76.2	1.5
Connecticut	60.8	55.5	62.5	73.8	97.0	128.0	165.6	187.2	195.7	193.7	207.6	197.8	204.4	2.6
Delaware	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8	19.4	23.8	25.1	25.3	27.7	1.4
Florida									200.7	716.6	809.3	854.2	865.2	4.8
Georgia											n.a.	n.a.	n.a.	n.a.
Hawaii*											24.2	16.2	13.9	0.8
Idaho											581.0	583.9	609.2	3.5
Illinois	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6	485.6	587.3	132.4	151.2	116.2	1.3
Indiana											42.2	38.3	39.7	0.8
Iowa							26.3	27.5	35.5	44.5	42.2	38.3	39.7	0.8
Kansas									19.6	14.9	21.0	22.1	19.7	0.5
Kentucky										45.7	61.0	54.4	104.2	1.6
Louisiana												n.a.	139.7	2.1
Maine	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5	30.0	30.0	36.3	34.4	41.3	1.7
Maryland	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2	346.2	334.9	337.4	335.2	347.5	4.0
Massachusetts	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0	394.9	420.8	459.7	470.4	482.7	3.5
Michigan	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3	471.0	456.8	461.3	429.2	473.3	3.0
Minnesota											8.0	66.0	54.8	0.6
Mississippi											n.a.	n.a.	n.a.	n.a.
Missouri							80.0	61.4	53.5	65.4	69.5	65.4	67.0	1.0
Montana									7.6	3.0	5.6	4.5	5.7	0.4
Nebraska											n.a.	n.a.	n.a.	n.a.
Nevada														
New Hampshire	3.7	3.9	3.9	5.7	5.5	4.2	10.2	20.7	25.7	29.2	30.7	33.9	36.3	2.4
New Jersey	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3	499.4	528.6	520.4	526.3	573.8	3.2
New Mexico*														
New York	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1	640.7	752.2	841.1	944.6	858.0	2.2
North Carolina*														
North Dakota*														
Ohio	35.7	112.2	150.5	146.5	244.6	336.4	380.9	371.2	532.9	561.1	606.4	635.6	729.6	4.4

Table 59 (cont.)
State Lotteries, Net Proceeds, Fiscal Years 1980-1992
(millions)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1992 as a Percentage of Own-Source General Revenues
Oklahoma*														
Oregon							\$21.3	\$26.8	\$47.1	\$43.3	\$41.5	\$36.3	\$49.4	0.9%
Pennsylvania	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8	568.4	625.3	597.9	601.7	650.0	3.0
Rhode Island	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9	20.5	22.0	25.9	24.9	22.6	1.2
South Carolina*														
South Dakota														
Tennessee*									8.7	7.0	14.7	29.4	43.5	4.5
Texas														
Utah*												n.a.	n.a.	n.a.
Vermont	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6	9.0	10.4	10.9	12.6	16.7	1.4
Virginia														
Washington				69.7	60.7	47.1	65.0	79.2	82.3	141.0	158.4	258.9	289.6	2.8
West Virginia							22.1	27.0	15.1	105.7	94.6	98.7	109.2	1.0
Wisconsin										97.5	108.8	121.0	140.8	0.9
Wyoming*														1.5
District of Columbia				12.6	26.8	36.1	41.4	41.4	44.2	55.7	55.0	55.0	47.3	0.2

n.a. — not available

* No lottery

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

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

Table 60
Local General Revenues, FY 1992
(millions)

Region and State	Total	Intergovernmental			Own-Source								Current Charges	All Other ²
		Total	from		Total	Taxes					Other ¹			
			Federal	State		Total	Property	General Sales	Individual Income	Corporation Income				
United States	\$573,583.8	\$216,305.3	\$20,142.4	\$196,163.0	\$357,278.4	\$227,099.1	\$171,722.6	\$23,111.0	\$10,561.6	\$2,029.0	\$19,674.9	\$83,959.3	\$46,220.0	
New England	25,277.6	8,583.2	1,029.0	7,554.2	16,694.4	13,364.7	13,122.2	<	0.1	n.t.	242.4	2,455.2	874.6	
Connecticut	6,924.0	2,219.9	201.7	2,018.2	4,704.1	3,976.0	3,927.9	<	n.t.	n.t.	48.1	462.6	265.4	
Maine	2,052.1	739.6	70.3	669.3	1,312.5	995.4	981.0	n.t.	0.1	n.t.	14.3	228.7	88.4	
Massachusetts	11,774.6	4,556.3	622.5	3,933.8	7,218.3	5,405.8	5,253.2	n.t.	n.t.	n.t.	152.6	1,425.2	387.3	
New Hampshire	2,049.2	307.6	51.4	256.3	1,741.5	1,509.7	1,498.6	n.t.	n.t.	n.t.	11.1	172.7	59.2	
Rhode Island	1,550.4	470.0	69.7	400.3	1,080.4	937.8	926.3	n.t.	n.t.	n.t.	11.4	100.8	41.8	
Vermont	927.3	289.8	13.5	276.3	637.6	540.0	535.1	n.t.	n.t.	n.t.	4.9	65.1	32.4	
Midwest	130,961.0	47,026.8	5,348.4	41,678.4	83,934.2	61,606.6	42,472.4	5,533.3	7,168.8	2,029.0	4,403.2	14,432.5	7,895.1	
Delaware	1,053.6	519.4	40.6	478.8	534.2	276.9	228.3	n.t.	26.7	n.t.	21.8	171.2	86.1	
District of Columbia ³	4,711.8	1,776.2	1,776.2	n.t.	2,935.6	2,406.6	903.3	442.5	627.8	87.9	345.2	263.7	265.3	
Maryland	9,602.7	2,905.1	399.2	2,505.9	6,697.6	4,964.6	3,016.3	n.t.	1,383.4	n.t.	564.9	1,084.6	648.3	
New Jersey	20,615.3	7,626.1	244.2	7,381.9	12,989.2	10,079.6	9,899.6	n.t.	n.t.	n.t.	179.9	1,914.6	995.1	
New York	70,984.1	25,206.0	1,813.9	23,392.1	45,778.1	33,880.4	21,335.1	5,052.5	3,287.1	1,941.1	2,264.6	8,413.7	3,484.0	
Pennsylvania	23,993.5	8,994.0	1,074.4	7,919.6	14,999.5	9,998.5	7,089.7	38.3	1,843.7	n.t.	1,026.8	2,584.7	2,416.3	
Great Lakes	88,717.6	32,324.9	3,013.4	29,311.5	56,392.7	38,442.9	31,778.2	1,940.6	2,737.4	n.t.	1,986.7	11,541.5	6,408.3	
Illinois	24,779.2	8,060.5	1,176.1	6,884.4	16,718.8	12,145.9	9,635.5	1,244.4	2.0	n.t.	1,263.9	2,846.4	1,726.5	
Indiana	9,989.5	3,937.3	229.0	3,708.3	6,052.1	3,630.6	3,209.7	n.t.	349.9	n.t.	71.0	1,733.6	687.9	
Michigan	20,557.0	6,991.5	502.3	6,489.3	13,565.5	9,224.2	8,642.0	n.t.	386.7	n.t.	195.5	2,776.1	1,565.2	
Ohio	21,808.0	8,093.6	815.2	7,278.4	13,714.5	9,221.7	6,241.9	613.7	1,998.8	n.t.	367.4	2,716.6	1,776.2	
Wisconsin	11,583.8	5,242.0	290.8	4,951.2	6,341.9	4,220.4	4,049.2	82.4	n.t.	n.t.	88.8	1,468.9	652.5	
Plains	36,044.5	13,165.1	1,142.4	12,022.7	22,879.4	13,629.0	11,271.2	1,178.4	223.5	n.t.	884.8	5,657.3	3,593.1	
Iowa	5,599.2	2,058.3	156.0	1,902.3	3,540.9	2,093.1	1,998.4	40.1	5.8	n.t.	48.9	1,041.1	406.7	
Kansas	4,852.1	1,394.6	76.7	1,318.0	3,457.4	2,138.1	1,796.5	222.0	n.t.	n.t.	119.6	694.9	624.5	
Minnesota	12,278.6	5,239.8	438.8	4,800.9	7,038.9	3,631.4	3,467.5	14.7	n.t.	n.t.	149.1	1,901.2	1,506.3	
Missouri	8,133.1	2,803.8	260.5	2,543.2	5,329.3	3,514.7	2,072.7	688.9	217.7	n.t.	535.4	1,238.4	576.2	
Nebraska	3,105.9	938.6	109.7	828.9	2,167.3	1,345.2	1,166.6	107.6	n.t.	n.t.	71.1	563.3	258.8	
North Dakota	1,056.3	439.5	46.4	393.0	616.9	363.4	336.2	16.1	<	n.t.	11.1	104.9	148.6	
South Dakota	1,019.2	290.6	54.2	236.4	728.7	543.1	433.4	89.1	<	n.t.	20.7	113.5	72.1	
Southeast	111,122.7	40,008.3	3,845.8	36,162.6	71,114.4	38,759.0	27,616.4	5,490.3	431.6	n.t.	5,220.6	22,172.1	10,183.3	
Alabama	6,076.9	2,343.4	221.6	2,121.8	3,733.4	1,719.5	622.3	677.7	57.2	n.t.	362.4	1,530.9	483.0	
Arkansas	3,061.4	1,444.5	89.6	1,354.9	1,616.9	887.1	614.8	192.9	<	n.t.	79.3	488.6	241.2	
Florida	31,384.1	9,797.7	948.1	8,849.6	21,586.4	11,415.0	9,458.5	174.4	n.t.	n.t.	1,782.1	6,367.7	3,803.7	
Georgia	13,823.0	4,293.3	517.7	3,775.6	9,529.8	5,102.4	3,632.1	875.0	n.t.	n.t.	595.3	3,210.8	1,216.5	
Kentucky	5,270.6	2,444.2	198.6	2,245.7	2,826.4	1,507.6	776.0	n.t.	373.9	n.t.	357.6	745.8	573.0	
Louisiana	7,718.8	2,831.5	341.5	2,490.0	4,887.3	2,826.1	1,141.5	1,461.5	0.5	n.t.	222.6	1,349.2	712.0	

Table 60 (cont.)
Local General Revenues, FY 1992
(millions)

Region and State	Total	Intergovernmental		Own-Source							Current Charges	All Other ²	
		Total	from		Total	Total	Property	Taxes					
			Federal	State				General Sales	Individual Income	Corporation Income			Other ¹
Southeast (cont.)													
Mississippi	\$4,162.7	\$1,822.8	\$170.2	\$1,652.6	\$2,339.9	\$964.2	\$910.6	\$0.5	n.t.	n.t.	\$53.1	\$1,055.2	\$320.5
North Carolina	11,857.5	5,282.6	416.6	4,866.1	6,574.9	3,387.5	2,444.2	800.3	n.t.	n.t.	143.0	2,344.7	842.7
South Carolina	5,519.6	2,078.4	182.6	1,895.7	3,441.2	1,771.4	1,611.4	21.8	n.t.	n.t.	138.2	1,308.8	361.0
Tennessee	7,744.3	2,454.5	305.0	2,149.5	5,289.8	2,868.0	1,747.7	788.3	<	n.t.	332.0	1,836.9	585.0
Virginia	11,902.3	3,955.0	391.5	3,563.5	7,947.3	5,658.8	4,127.6	497.9	<	n.t.	1,033.3	1,546.1	742.4
West Virginia	2,601.5	1,260.5	62.8	1,197.7	1,341.0	651.3	529.6	n.t.	n.t.	n.t.	121.7	387.4	302.3
Southwest													
Arizona	50,991.8	17,402.5	1,450.4	15,952.1	33,589.3	20,789.7	16,295.8	3,179.9	0.2	n.t.	1,313.8	7,825.6	4,973.9
Arizona	8,116.0	3,305.6	308.9	2,996.7	4,810.4	2,920.6	2,292.7	456.6	n.t.	n.t.	171.3	961.5	928.4
New Mexico	2,805.5	1,572.8	121.8	1,451.0	1,232.7	586.0	317.4	210.9	<	n.t.	57.8	361.6	285.1
Oklahoma	4,985.5	2,025.0	155.6	1,869.4	2,960.5	1,475.3	778.8	598.2	n.t.	n.t.	98.3	1,009.7	475.5
Texas	35,084.8	10,499.1	864.1	9,635.0	24,585.6	15,807.8	12,907.0	1,914.2	n.t.	n.t.	986.4	5,492.9	3,284.9
Rocky Mountain													
Colorado	15,539.1	5,555.3	509.4	5,045.9	9,983.8	5,941.9	4,411.9	1,177.4	n.t.	n.t.	352.7	2,290.5	1,751.4
Colorado	8,060.8	2,468.3	242.4	2,225.9	5,592.5	3,492.7	2,328.9	950.4	n.t.	n.t.	213.4	1,150.4	949.4
Idaho	1,715.6	761.7	51.8	710.0	953.9	496.1	476.0	<	n.t.	n.t.	20.1	356.4	101.4
Montana	1,346.4	562.1	102.4	459.6	784.4	420.3	399.3	n.t.	n.t.	n.t.	21.0	167.1	197.0
Utah	3,037.0	1,184.4	82.2	1,102.2	1,852.7	1,093.0	834.3	175.1	n.t.	n.t.	83.6	372.8	386.9
Wyoming	1,379.3	578.9	30.6	548.3	800.4	439.8	373.4	51.8	n.t.	n.t.	14.6	243.8	116.7
Far West													
Alaska	114,929.5	52,239.2	3,803.6	48,435.6	62,690.3	34,565.4	24,754.5	4,611.2	n.t.	n.t.	5,199.7	17,584.7	10,540.3
Alaska	2,200.7	885.9	87.4	798.5	1,314.8	664.6	559.8	76.5	n.t.	n.t.	28.3	327.8	322.5
California	90,382.3	42,646.3	2,649.9	39,996.5	47,735.9	25,945.6	18,347.6	3,802.7	n.t.	n.t.	3,795.3	13,331.8	8,458.5
Hawaii	1,238.7	230.8	93.9	136.9	1,007.9	682.8	556.5	n.t.	n.t.	n.t.	126.4	196.0	129.0
Nevada	3,298.1	1,443.1	190.6	1,252.5	1,855.0	889.5	611.2	7.5	n.t.	n.t.	270.8	668.6	296.9
Oregon	6,449.1	2,086.3	380.3	1,706.0	4,362.9	2,915.6	2,568.2	n.t.	n.t.	n.t.	347.4	982.2	465.1
Washington	11,360.6	4,946.8	401.6	4,545.2	6,413.8	3,467.3	2,111.3	724.5	n.t.	n.t.	631.5	2,078.2	868.3

n.a. — not applicable

n.t. — no tax

< rounds to zero

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

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

³ Includes \$538 million in a lump sum payment.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 61
Local General Revenues, Percentage Distribution, FY 1992

Region and State	Total	Own-Source												
		Intergovernmental			Taxes								Current Charges	All Other ²
		Total	Federal	State	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$573,583.8	37.7%	3.5%	34.2%	62.3%	39.6%	29.9%	4.0%	1.8%	0.4%	3.4%	14.6%	8.1%	
New England	25,277.6	34.0	4.1	29.9	66.0	52.9	51.9	<	<	n.t.	1.0	9.7	3.5	
Connecticut	6,924.0	32.1	2.9	29.1	67.9	57.4	56.7	<	n.t.	n.t.	0.7	6.7	3.8	
Maine	2,052.1	36.0	3.4	32.6	64.0	48.5	47.8	n.t.	<	n.t.	0.7	11.1	4.3	
Massachusetts	11,774.6	38.7	5.3	33.4	61.3	45.9	44.6	n.t.	n.t.	n.t.	1.3	12.1	3.3	
New Hampshire	2,049.2	15.0	2.5	12.5	85.0	73.7	73.1	n.t.	n.t.	n.t.	0.5	8.4	2.9	
Rhode Island	1,550.4	30.3	4.5	25.8	69.7	60.5	59.7	n.t.	n.t.	n.t.	0.7	6.5	2.7	
Vermont	927.3	31.2	1.5	29.8	68.8	58.2	57.7	n.t.	n.t.	n.t.	0.5	7.0	3.5	
Mideast	130,961.0	35.9	4.1	31.8	64.1	47.0	32.4	4.2	5.5	1.5	3.4	11.0	6.0	
Delaware	1,053.6	49.3	3.9	45.4	50.7	26.3	21.7	n.t.	2.5	n.t.	2.1	16.3	8.2	
District of Columbia ³	4,711.8	37.7	37.7	n.t.	62.3	51.1	19.2	9.4	13.3	1.9	7.3	5.6	5.6	
Maryland	9,602.7	30.3	4.2	26.1	69.7	51.7	31.4	n.t.	14.4	n.t.	5.9	11.3	6.8	
New Jersey	20,615.3	37.0	1.2	35.8	63.0	48.9	48.0	n.t.	n.t.	n.t.	0.9	9.3	4.8	
New York	70,984.1	35.5	2.6	33.0	64.5	47.7	30.1	7.1	4.6	2.7	3.2	11.9	4.9	
Pennsylvania	23,993.5	37.5	4.5	33.0	62.5	41.7	29.5	0.2	7.7	n.t.	4.3	10.8	10.1	
Great Lakes	88,717.6	36.4	3.4	33.0	63.6	43.3	35.8	2.2	3.1	n.t.	2.2	13.0	7.2	
Illinois	24,779.2	32.5	4.7	27.8	67.5	49.0	38.9	5.0	<	n.t.	5.1	11.5	7.0	
Indiana	9,989.5	39.4	2.3	37.1	60.6	36.3	32.1	n.t.	3.5	n.t.	0.7	17.4	6.9	
Michigan	20,557.0	34.0	2.4	31.6	66.0	44.9	42.0	n.t.	1.9	n.t.	1.0	13.5	7.6	
Ohio	21,808.0	37.1	3.7	33.4	62.9	42.3	28.6	2.8	9.2	n.t.	1.7	12.5	8.1	
Wisconsin	11,583.8	45.3	2.5	42.7	54.7	36.4	35.0	0.7	n.t.	n.t.	0.8	12.7	5.6	
Plains	36,044.5	36.5	3.2	33.4	63.5	37.8	31.3	3.3	0.6	n.t.	2.5	15.7	10.0	
Iowa	5,599.2	36.8	2.8	34.0	63.2	37.4	35.7	0.7	0.1	n.t.	0.9	18.6	7.3	
Kansas	4,852.1	28.7	1.6	27.2	71.3	44.1	37.0	4.6	n.t.	n.t.	2.5	14.3	12.9	
Minnesota	12,278.6	42.7	3.6	39.1	57.3	29.6	28.2	0.1	n.t.	n.t.	1.2	15.5	12.3	
Missouri	8,133.1	34.5	3.2	31.3	65.5	43.2	25.5	8.5	2.7	n.t.	6.6	15.2	7.1	
Nebraska	3,105.9	30.2	3.5	26.7	69.8	43.3	37.6	3.5	n.t.	n.t.	n.t.	18.1	8.3	
North Dakota	1,056.3	41.6	4.4	37.2	58.4	34.4	31.8	1.5	<	n.t.	1.1	9.9	14.1	
South Dakota	1,019.2	28.5	5.3	23.2	71.5	53.3	42.5	8.7	n.t.	n.t.	2.0	11.1	7.1	
Southeast	111,122.7	36.0	3.5	32.5	64.0	34.9	24.9	4.9	0.4	n.t.	4.7	20.0	9.2	
Alabama	6,076.9	38.6	3.6	34.9	61.4	28.3	10.2	11.2	0.9	n.t.	6.0	25.2	7.9	
Arkansas	3,061.4	47.2	2.9	44.3	52.8	29.0	20.1	6.3	<	n.t.	2.6	16.0	7.9	
Florida	31,384.1	31.2	3.0	28.2	68.8	36.4	30.1	0.6	n.t.	n.t.	5.7	20.3	12.1	
Georgia	13,823.0	31.1	3.7	27.3	68.9	36.9	26.3	6.3	n.t.	n.t.	4.3	23.2	8.8	
Kentucky	5,270.6	46.4	3.8	42.6	53.6	28.6	14.7	n.t.	7.1	n.t.	6.8	14.2	10.9	
Louisiana	7,718.8	36.7	4.4	32.3	63.3	36.6	14.8	18.9	<	n.t.	2.9	17.5	9.2	

Table 61 (cont.)
Local General Revenues, Percentage Distribution, FY 1991

Region and State	Total	Intergovernmental			Own-Source								
		from		State	Taxes								
		Total	Federal		Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
Southeast (cont.)													
Mississippi	\$4,162.7	43.8%	4.1%	39.7%	56.2%	23.2%	21.9%	<	n.t.	n.t.	1.3%	25.3%	7.7%
North Carolina	11,857.5	44.6	3.5	41.0	55.4	28.6	20.6	6.7	n.t.	n.t.	1.2	19.8	7.1
South Carolina	5,519.6	37.7	3.3	34.3	62.3	32.1	29.2	0.4	n.t.	n.t.	2.5	23.7	6.5
Tennessee	7,744.3	31.7	3.9	27.8	68.3	37.0	22.6	10.2	<	n.t.	4.3	23.7	7.6
Virginia	11,902.3	33.2	3.3	29.9	66.8	47.5	34.7	4.2	<	n.t.	8.7	13.0	6.2
West Virginia	2,601.5	48.5	2.4	46.0	51.5	25.0	20.4	n.t.	n.t.	n.t.	4.7	14.9	11.6
Southwest													
Arizona	50,991.8	34.1	2.8	31.3	65.9	40.8	32.0	6.2	<	n.t.	2.6	15.3	9.8
Arizona	8,116.0	40.7	3.8	36.9	59.3	36.0	28.2	5.6	n.t.	n.t.	2.1	11.8	11.4
New Mexico	2,805.5	56.1	4.3	51.7	43.9	20.9	11.3	7.5	<	n.t.	2.1	12.9	10.2
Oklahoma	4,985.5	40.6	3.1	37.5	59.4	29.6	15.6	12.0	n.t.	n.t.	2.0	20.3	9.5
Texas	35,084.8	29.9	2.5	27.5	70.1	45.1	36.8	5.5	n.t.	n.t.	2.8	15.7	9.4
Rocky Mountain													
Colorado	15,539.1	35.8	3.3	32.5	64.2	38.2	28.4	7.6	n.t.	n.t.	2.3	14.7	11.3
Colorado	8,060.8	30.6	3.0	27.6	69.4	43.3	28.9	11.8	n.t.	n.t.	2.6	14.3	11.8
Idaho	1,715.6	44.4	3.0	41.4	55.6	28.9	27.7	<	n.t.	n.t.	1.2	20.8	5.9
Montana	1,346.4	41.7	7.6	34.1	58.3	31.2	29.7	n.t.	n.t.	n.t.	1.6	12.4	14.6
Utah	3,037.0	39.0	2.7	36.3	61.0	36.0	27.5	5.8	n.t.	n.t.	2.8	12.3	12.7
Wyoming	1,379.3	42.0	2.2	39.8	58.0	31.9	27.1	3.8	n.t.	n.t.	1.1	17.7	8.5
Far West													
Alaska	114,929.5	45.5	3.3	42.1	54.5	30.1	21.5	4.0	n.t.	n.t.	4.5	15.3	9.2
Alaska	2,200.7	40.3	4.0	36.3	59.7	30.2	25.4	3.5	n.t.	n.t.	1.3	14.9	14.7
California	90,382.3	47.2	2.9	44.3	52.6	28.7	20.3	4.2	n.t.	n.t.	4.2	14.8	9.4
Hawaii	1,238.7	18.6	7.6	11.1	81.4	55.1	44.9	n.t.	n.t.	n.t.	10.2	15.8	10.4
Nevada	3,298.1	43.8	5.8	38.0	56.2	27.0	18.5	0.2	n.t.	n.t.	8.2	20.3	9.0
Oregon	6,449.1	32.3	5.9	26.5	67.7	45.2	39.8	n.t.	n.t.	n.t.	5.4	15.2	7.2
Washington	11,360.6	43.5	3.5	40.0	56.5	30.5	18.6	6.4	n.t.	n.t.	5.6	18.3	7.6

n.a. — not applicable

n.t. — no tax

< rounds to zero

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

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

³ Includes \$538 million in a lump sum payment.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 62
Local General Revenues, Per Capita, FY 1992

Region and State	Own-Source													Exhibit: 7/1/92 Population (thousands)
	Intergovernmental				Taxes									
	Total	Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
United States	\$2,249	\$848	\$79	\$769	\$1,401	\$890	\$673	\$91	\$41	\$8	\$77	\$329	\$181	255,075
New England	1,916	650	78	573	1,265	1,013	994	†	†	n.t.	18	186	66	13,195
Connecticut	2,112	677	62	615	1,435	1,213	1,198	†	n.t.	n.t.	15	141	81	3,279
Maine	1,660	598	57	541	1,062	805	794	n.t.	†	n.t.	12	185	72	1,236
Massachusetts	1,965	760	104	656	1,204	902	877	n.t.	n.t.	n.t.	25	238	65	5,993
New Hampshire	1,838	275	46	230	1,562	1,354	1,344	n.t.	n.t.	n.t.	10	155	53	1,115
Rhode Island	1,549	469	70	400	1,079	937	925	n.t.	n.t.	n.t.	11	101	42	1,001
Vermont	1,624	508	24	484	1,117	946	937	n.t.	n.t.	n.t.	9	114	57	571
Mideast	2,968	1,066	121	945	1,903	1,396	963	125	162	46	100	327	179	44,117
Delaware	1,525	752	59	693	773	401	330	n.t.	39	n.t.	32	248	125	691
District of Columbia ³	8,054	3,036	3,036	n.a.	5,018	4,114	1,544	756	1,073	150	590	451	454	585
Maryland	1,953	591	81	510	1,362	1,010	613	n.t.	281	n.t.	115	221	132	4,917
New Jersey	2,636	975	31	944	1,661	1,289	1,266	n.t.	n.t.	n.t.	23	245	127	7,820
New York	3,920	1,392	100	1,292	2,528	1,871	1,178	279	182	107	125	465	192	18,109
Pennsylvania	2,000	750	90	660	1,250	834	591	3	154	n.t.	86	215	201	11,995
Great Lakes	2,077	757	71	686	1,320	900	744	45	64	n.t.	47	270	150	42,719
Illinois	2,134	694	101	593	1,440	1,046	830	107	†	n.t.	109	245	149	11,613
Indiana	1,766	696	40	655	1,070	642	567	n.t.	62	n.t.	13	306	122	5,658
Michigan	2,179	741	53	688	1,438	978	916	n.t.	41	n.t.	21	294	166	9,434
Ohio	1,979	734	74	660	1,244	837	566	56	181	n.t.	33	246	161	11,021
Wisconsin	2,320	1,050	58	992	1,270	845	811	17	n.t.	n.t.	18	294	131	4,993
Plains	2,011	735	64	671	1,277	761	629	66	12	n.t.	49	316	201	17,920
Iowa	1,998	734	56	679	1,263	747	713	14	2	n.t.	17	371	145	2,803
Kansas	1,929	555	30	524	1,375	850	714	88	n.t.	n.t.	48	276	248	2,515
Minnesota	2,748	1,173	98	1,075	1,575	813	776	3	n.t.	n.t.	33	426	337	4,468
Missouri	1,567	540	50	490	1,027	677	399	133	42	n.t.	103	239	111	5,191
Nebraska	1,940	586	69	518	1,354	840	729	67	n.t.	n.t.	n.t.	352	162	1,601
North Dakota	1,666	693	73	620	973	573	530	25	†	n.t.	18	165	234	634
South Dakota	1,440	410	77	334	1,029	767	612	126	n.t.	n.t.	29	160	102	708
Southeast	1,819	655	63	592	1,164	634	452	90	7	n.t.	85	363	167	61,103
Alabama	1,469	566	54	513	902	416	150	164	14	n.t.	88	370	117	4,138
Arkansas	1,279	603	37	566	675	371	257	81	†	n.t.	33	204	101	2,394
Florida	2,328	727	70	656	1,601	847	702	13	n.t.	n.t.	132	472	282	13,483
Georgia	2,041	634	76	557	1,407	753	536	129	n.t.	n.t.	88	474	180	6,773
Kentucky	1,404	651	53	598	753	402	207	n.t.	100	n.t.	95	199	153	3,754
Louisiana	1,804	662	80	582	1,142	660	267	342	†	n.t.	52	315	166	4,279

Table 62 (cont.)
Local General Revenues, Per Capita, FY 1992

Region and State	Intergovernmental				Own-Source								Exhibit: 7/1/92 Population (thousands)		
	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	\$1,592	\$697	\$65	\$632	\$895	\$369	\$348	†	n.t.	n.t.	\$20	\$404	\$123	2,615	
North Carolina	1,735	773	61	712	962	496	358	117	n.t.	n.t.	21	343	123	6,836	
South Carolina	1,532	577	51	526	955	492	447	6	n.t.	n.t.	38	363	100	3,603	
Tennessee	1,541	488	61	428	1,053	571	348	157	†	n.t.	66	366	116	5,025	
Virginia	1,861	619	61	557	1,243	885	646	78	†	n.t.	162	242	116	6,394	
West Virginia	1,438	697	35	662	741	360	293	n.t.	n.t.	n.t.	67	214	167	1,809	
Southwest															
Arizona	1,939	662	55	606	1,277	790	620	121	†	n.t.	50	298	189	26,302	
Arizona	2,118	863	81	782	1,255	762	598	119	n.t.	n.t.	45	251	242	3,832	
New Mexico	1,773	994	77	917	779	370	201	133	†	n.t.	37	229	180	1,582	
Oklahoma	1,556	632	49	583	924	460	243	187	n.t.	n.t.	31	315	148	3,205	
Texas	1,984	594	49	545	1,390	894	730	108	n.t.	n.t.	56	311	186	17,683	
Rocky Mountain															
Colorado	2,037	728	67	661	1,309	779	578	154	n.t.	n.t.	46	300	230	7,629	
Colorado	2,326	712	70	642	1,614	1,008	672	274	n.t.	n.t.	62	332	274	3,465	
Idaho	1,609	715	49	666	895	465	447	†	n.t.	n.t.	19	334	95	1,066	
Montana	1,638	684	125	559	954	511	486	n.t.	n.t.	n.t.	26	203	240	822	
Utah	1,677	654	45	609	1,023	604	461	97	n.t.	n.t.	46	206	214	1,811	
Wyoming	2,966	1,245	66	1,179	1,721	946	803	111	n.t.	n.t.	31	524	251	465	
Far West															
Alaska	2,731	1,241	90	1,151	1,489	821	588	110	n.t.	n.t.	124	418	250	42,090	
Alaska	3,743	1,507	149	1,358	2,236	1,130	952	130	n.t.	n.t.	48	557	548	588	
California	2,925	1,380	86	1,295	1,545	840	594	123	n.t.	n.t.	123	432	274	30,895	
Hawaii	1,072	200	81	118	872	591	481	n.t.	n.t.	n.t.	109	170	112	1,156	
Nevada	2,469	1,080	143	937	1,388	666	457	6	n.t.	n.t.	203	500	222	1,336	
Oregon	2,170	702	128	574	1,468	981	864	n.t.	n.t.	n.t.	117	330	156	2,972	
Washington	2,209	962	78	884	1,247	674	411	141	n.t.	n.t.	123	404	169	5,143	

n.a. – not applicable

n.t. – no tax

< rounds to zero

† less than \$1 per capita

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

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

³ Includes \$538 million in a lump sum payment.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 63
Local General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental		Own-Source										Exhibit: Personal Income CY 1992 (millions)
		from		Taxes										
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
United States	11.2%	4.2%	0.4%	3.8%	7.0%	4.4%	3.3%	0.5%	0.2%	<	0.4%	1.6%	0.9%	\$5,128,373
New England	8.2	2.8	0.3	2.4	5.4	4.3	4.2	<	<	n.t.	0.1	0.8	0.3	308,867
Connecticut	7.8	2.5	0.2	2.3	5.3	4.5	4.4	<	n.t.	n.t.	0.1	0.5	0.3	89,029
Maine	9.1	3.3	0.3	3.0	5.8	4.4	4.4	n.t.	<	n.t.	0.1	1.0	0.4	22,456
Massachusetts	8.3	3.2	0.4	2.8	5.1	3.8	3.7	n.t.	n.t.	n.t.	0.1	1.0	0.3	141,884
New Hampshire	8.4	1.3	0.2	1.0	7.1	6.2	6.1	n.t.	n.t.	n.t.	<	0.7	0.2	24,457
Rhode Island	7.6	2.3	0.3	2.0	5.3	4.6	4.6	n.t.	n.t.	n.t.	0.1	0.5	0.2	20,304
Vermont	8.6	2.7	0.1	2.6	5.9	5.0	5.0	n.t.	n.t.	n.t.	<	0.6	0.3	10,737
Mideast	12.7	4.6	0.5	4.0	8.1	6.0	4.1	0.5	0.7	0.2	0.4	1.4	0.8	1,033,068
Delaware	7.4	3.6	0.3	3.3	3.7	1.9	1.6	n.t.	0.2	n.t.	0.2	1.2	0.6	14,318
District of Columbia ³	28.8	10.9	10.9	n.a.	18.0	14.7	5.5	2.7	3.8	0.5	2.1	1.6	1.6	16,333
Maryland	8.4	2.5	0.3	2.2	5.9	4.3	2.6	n.t.	1.2	n.t.	0.5	0.9	0.6	114,414
New Jersey	10.1	3.7	0.1	3.6	6.4	4.9	4.9	n.t.	n.t.	n.t.	0.1	0.9	0.5	204,038
New York	16.3	5.8	0.4	5.4	10.5	7.8	4.9	1.2	0.8	0.4	0.5	1.9	0.8	436,354
Pennsylvania	9.7	3.6	0.4	3.2	6.1	4.0	2.9	<	0.7	n.t.	0.4	1.0	1.0	247,611
Great Lakes	10.5	3.8	0.4	3.5	6.7	4.5	3.8	0.2	0.3	n.t.	0.2	1.4	0.8	846,445
Illinois	9.8	3.2	0.5	2.7	6.6	4.8	3.8	0.5	n.t.	n.t.	0.5	1.1	0.7	252,858
Indiana	9.6	3.8	0.2	3.6	5.8	3.5	3.1	n.t.	0.3	n.t.	0.1	1.7	0.7	103,922
Michigan	11.1	3.8	0.3	3.5	7.3	5.0	4.7	n.t.	0.2	n.t.	0.1	1.5	0.8	184,765
Ohio	10.4	3.9	0.4	3.5	6.5	4.4	3.0	0.3	1.0	n.t.	0.2	1.3	0.8	209,851
Wisconsin	12.2	5.5	0.3	5.2	6.7	4.4	4.3	0.1	n.t.	n.t.	0.1	1.5	0.7	95,049
Plains	10.5	3.8	0.3	3.5	6.7	4.0	3.3	0.3	0.1	n.t.	0.3	1.6	1.0	343,430
Iowa	10.9	4.0	0.3	3.7	6.9	4.1	3.9	0.1	<	n.t.	0.1	2.0	0.8	51,225
Kansas	10.0	2.9	0.2	2.7	7.1	4.4	3.7	0.5	n.t.	n.t.	0.2	1.4	1.3	48,764
Minnesota	13.4	5.7	0.5	5.2	7.7	4.0	3.8	<	n.t.	n.t.	0.2	2.1	1.6	91,611
Missouri	8.3	2.8	0.3	2.6	5.4	3.6	2.1	0.7	0.2	n.t.	0.5	1.3	0.6	98,470
Nebraska	10.2	3.1	0.4	2.7	7.1	4.4	3.8	0.4	n.t.	n.t.	n.t.	1.9	0.9	30,368
North Dakota	9.8	4.1	0.4	3.6	5.7	3.4	3.1	0.1	<	n.t.	0.1	1.0	1.4	10,809
South Dakota	8.4	2.4	0.4	1.9	6.0	4.5	3.6	0.7	n.t.	n.t.	0.2	0.9	0.6	12,183
Southeast	10.1	3.7	0.4	3.3	6.5	3.5	2.5	0.5	<	n.t.	0.5	2.0	0.9	1,095,327
Alabama	8.9	3.4	0.3	3.1	5.5	2.5	0.9	1.0	0.1	n.t.	0.5	2.2	0.7	68,358
Arkansas	8.2	3.9	0.2	3.6	4.3	2.4	1.6	0.5	<	n.t.	0.2	1.3	0.6	37,434
Florida	11.8	3.7	0.4	3.3	8.1	4.3	3.6	0.1	n.t.	n.t.	0.7	2.4	1.4	265,764
Georgia	11.0	3.4	0.4	3.0	7.6	4.1	2.9	0.7	n.t.	n.t.	0.5	2.6	1.0	125,642
Kentucky	8.5	3.9	0.3	3.6	4.6	2.4	1.3	n.t.	0.6	n.t.	0.6	1.2	0.9	62,043
Louisiana	11.3	4.2	0.5	3.7	7.2	4.1	1.7	2.1	<	n.t.	0.3	2.0	1.0	68,167

Table 63 (cont.)
Local General Revenues as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental from		Own-Source Taxes								Current Charges	All Other ²	Exhibit: Personal Income CY 1992 (millions)
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)														
Mississippi	11.3%	4.9%	0.5%	4.5%	6.4%	2.6%	2.5%	<	n.t.	n.t.	0.1%	2.9%	0.9%	\$36,827
North Carolina	9.7	4.3	0.3	4.0	5.4	2.8	2.0	0.7	n.t.	n.t.	0.1	1.9	0.7	122,117
South Carolina	9.4	3.6	0.3	3.2	5.9	3.0	2.8	<	n.t.	n.t.	0.2	2.2	0.6	58,410
Tennessee	8.7	2.8	0.3	2.4	6.0	3.2	2.0	0.9	<	n.t.	0.4	2.1	0.7	88,816
Virginia	8.9	3.0	0.3	2.7	6.0	4.2	3.1	0.4	<	n.t.	0.8	1.2	0.6	133,534
West Virginia	9.2	4.5	0.2	4.2	4.8	2.3	1.9	n.t.	n.t.	n.t.	0.4	1.4	1.1	28,215
Southwest														
Arizona	12.2	5.0	0.5	4.5	7.2	4.4	3.4 ³	0.7	<	n.t.	0.3	1.7	1.1	469,785
New Mexico	11.5	6.4	0.5	5.9	5.0	2.4	1.3	0.9	<	n.t.	0.2	1.5	1.2	66,687
Oklahoma	9.5	3.8	0.3	3.6	5.6	2.8	1.5	1.1	n.t.	n.t.	0.2	1.9	0.9	24,452
Texas	10.8	3.2	0.3	3.0	7.5	4.8	4.0	0.6	n.t.	n.t.	0.3	1.7	1.0	52,630
Rocky Mountain														
Colorado	11.1	4.0	0.4	3.6	7.2	4.3	3.2	0.8	n.t.	n.t.	0.3	1.6	1.3	326,016
Idaho	11.3	3.4	0.3	3.1	7.8	4.9	3.3	1.3	n.t.	n.t.	0.3	1.6	1.3	139,555
Montana	9.7	4.3	0.3	4.0	5.4	2.8	2.7	<	n.t.	n.t.	0.1	2.0	0.6	71,600
Utah	10.1	4.2	0.8	3.4	5.9	3.1	3.0	n.t.	n.t.	n.t.	0.2	1.3	1.5	17,746
Wyoming	10.8	4.2	0.3	3.9	6.6	3.9	3.0	0.6	n.t.	n.t.	0.3	1.3	1.4	13,344
Far West														
Alaska	15.9	6.7	0.4	6.3	9.2	5.1	4.3	0.6	n.t.	n.t.	0.2	2.8	1.3	28,206
California	12.9	5.9	0.4	5.4	7.0	3.9	2.8	0.5	n.t.	n.t.	0.6	2.0	1.2	8,659
Hawaii	17.0	6.8	0.7	6.2	10.1	5.1	4.3	0.6	n.t.	n.t.	0.2	2.5	2.5	891,896
Nevada	13.7	6.5	0.4	6.1	7.2	3.9	2.8	0.6	n.t.	n.t.	0.6	2.0	1.3	12,970
Oregon	4.8	0.9	0.4	0.5	3.9	2.7	2.2	n.t.	n.t.	n.t.	0.5	0.8	0.5	659,567
Washington	11.4	5.0	0.7	4.3	6.4	3.1	2.1	<	n.t.	n.t.	0.9	2.3	1.0	25,657
	11.7	3.8	0.7	3.1	7.9	5.3	4.6	n.t.	n.t.	n.t.	0.6	1.8	0.8	28,931
	10.4	4.5	0.4	4.2	5.9	3.2	1.9	0.7	n.t.	n.t.	0.6	1.9	0.8	55,286
														109,485

n.a. — not applicable

n.t. — no tax

< rounds to zero

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

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

³Includes \$538 million in a lump sum payment.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary Report).

Table 64
Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1965-1992

Region and State	1965	1970	1975	1980	1985	1990	1991	1992
United States	86.9%	84.9%	81.6%	75.9%	74.2%	74.5%	75.3%	75.6%
New England	98.9	99.2	99.2	99.1	98.4	98.0	98.2	98.2
Connecticut	99.2	99.3	99.1	98.9	98.4	98.5	98.7	98.8
Maine	99.4	99.3	99.2	99.4	99.2	99.0	98.6	98.6
Massachusetts	98.9	99.1	99.4	99.3	98.0	96.9	97.2	97.2
New Hampshire	99.1	99.1	98.0	98.3	98.7	99.3	99.4	99.3
Rhode Island	98.4	98.8	99.0	99.0	98.8	98.5	98.8	98.8
Vermont	96.6	98.2	98.8	99.3	99.2	99.4	99.3	99.1
Mideast	77.2	74.7	71.4	66.6	64.9	66.7	68.2	68.9
Delaware	90.8	89.4	85.6	87.2	83.1	84.1	84.8	82.5
District of Columbia	34.0	32.7	25.9	23.3	28.9	31.5	36.5	37.5
Maryland	91.7	71.6	65.4	59.8	59.4	58.0	60.0	60.8
New Jersey	91.4	89.9	91.6	87.5	97.8	98.1	98.2	98.2
New York	74.2	74.6	69.1	64.9	58.8	61.0	62.2	63.0
Pennsylvania	75.2	69.9	67.4	63.6	67.4	67.2	68.7	70.9
Great Lakes	92.4	90.4	87.3	83.4	82.6	81.1	82.5	82.7
Illinois	88.3	87.6	83.9	77.1	75.4	75.4	78.0	79.3
Indiana	99.5	99.6	97.6	95.0	94.4	88.9	89.5	88.4
Michigan	94.3	91.1	92.7	92.3	91.9	92.6	93.3	93.7
Ohio	90.2	85.4	77.1	72.7	70.9	67.9	67.9	67.7
Wisconsin	98.2	98.7	98.7	98.4	98.4	97.3	97.1	95.9
Plains	93.6	93.3	89.6	86.1	83.6	82.9	82.9	82.7
Iowa	98.7	99.0	98.3	97.9	98.0	95.9	96.1	95.5
Kansas	97.1	97.2	95.5	92.0	85.2	83.8	83.8	84.0
Minnesota	97.8	97.5	96.3	95.3	95.4	94.8	94.6	95.5
Missouri	81.6	81.8	73.4	64.2	56.0	57.9	59.8	59.0
Nebraska	93.4	94.1	92.8	90.1	89.2	88.9	87.8	86.7
North Dakota	96.9	96.6	95.6	95.7	96.6	93.0	92.2	92.5
South Dakota	93.6	95.6	91.2	88.5	84.2	80.0	78.6	79.8
Southeast	83.0	78.5	74.6	70.5	68.8	70.2	71.1	71.3
Alabama	54.5	48.2	42.0	39.0	38.2	36.7	36.9	36.2
Arkansas	93.1	93.4	91.8	90.1	75.4	72.3	70.8	69.3
Florida	82.6	82.1	83.4	81.4	81.0	81.8	82.5	82.9
Georgia	89.3	88.6	83.2	72.9	68.9	69.2	70.1	71.2
Kentucky	78.7	74.8	71.0	56.6	53.0	50.1	51.1	51.5
Louisiana	77.1	57.6	52.2	41.0	40.1	43.4	41.3	40.4
Mississippi	80.2	90.5	90.4	94.1	93.6	93.8	94.5	94.4
North Carolina	96.9	96.4	82.1	81.1	74.6	69.1	72.6	72.2
South Carolina	92.9	94.4	93.6	92.6	91.4	91.9	92.1	91.0
Tennessee	85.9	73.7	66.5	64.3	59.5	60.8	61.0	60.9
Virginia	79.3	69.4	67.3	67.5	69.0	71.8	73.1	72.9
West Virginia	88.5	87.2	83.1	80.1	81.2	80.1	80.6	81.3
Southwest	92.2	85.8	84.1	80.3	78.5	78.7	78.3	78.4
Arizona	89.2	80.7	80.3	79.1	73.4	78.6	78.5	78.5
New Mexico	75.1	74.2	87.6	74.0	56.8	56.1	55.6	54.2
Oklahoma	93.6	85.0	75.0	63.2	58.5	59.1	55.1	52.8
Texas	93.5	87.6	86.2	83.5	82.9	81.8	81.4	81.6
Rocky Mountain	92.3	90.4	83.1	78.4	76.2	76.4	74.7	74.3
Colorado	90.3	86.6	73.9	69.3	66.7	68.7	68.2	66.7
Idaho	97.8	97.6	97.1	96.4	95.9	96.4	96.0	95.9
Montana	95.3	96.1	96.2	96.9	95.6	96.9	93.8	95.0
Utah	89.9	89.5	86.5	77.7	76.2	77.6	75.7	76.3
Wyoming	95.3	96.6	94.2	87.4	90.6	85.7	85.1	84.9
Far West	87.9	88.5	85.6	70.4	69.4	70.0	70.8	71.6
Alaska	70.8	76.6	74.1	80.3	87.0	86.1	85.6	84.2
California	87.6	88.2	85.8	69.2	67.7	69.1	70.3	70.7
Hawaii	73.0	75.5	80.4	79.4	81.5	78.6	79.5	81.5
Nevada	80.1	79.8	70.0	61.1	64.1	66.3	67.9	68.7
Oregon	96.5	96.7	96.1	89.7	90.5	89.5	89.5	88.1
Washington	86.1	86.5	78.3	62.4	62.3	59.7	58.8	60.9

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

State-by-State Expenditures

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

The first table in each subsection (Tables 65, 71, and 75) 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 66, 72, and 76, percentage distribution, give an idea of the magnitude of the different expenditure categories.

Tables 67, 73, and 77 give per capita data. The population used for the calculations is exhibited in the last column.

Tables 68, 74, and 78 contain the data as a percentage of personal income. The personal income used to calculate these figures is exhibited in the last column.

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

The state-by-state expenditure section includes two historical tables (Tables 69–70).

Table 65
State and Local General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental	Direct							Interest on General Debt	All Other
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways			
United States	\$975,817.0	\$3,632.2	\$972,184.8	\$228,916.9	\$154,233.9	\$81,402.8	\$84,328.9	\$66,689.1	\$55,255.1	\$301,358.1	
New England	55,392.9	181.0	55,211.9	12,243.8	10,654.8	3,956.3	3,250.4	3,539.9	3,758.3	17,808.5	
Connecticut	15,064.4	-	15,064.4	3,688.8	2,478.3	1,126.7	765.7	1,079.9	924.9	5,000.0	
Maine	4,653.5	7.4	4,646.1	1,189.0	1,005.4	207.5	356.5	389.6	266.4	1,231.7	
Massachusetts	24,843.0	148.0	24,695.0	4,870.2	5,067.3	2,147.9	1,297.1	1,319.1	1,733.0	8,260.3	
New Hampshire	4,085.2	-	4,085.2	988.3	981.4	153.9	274.1	283.0	361.8	1,042.6	
Rhode Island	4,412.0	14.6	4,397.4	868.7	752.1	252.9	288.4	227.0	344.4	1,664.0	
Vermont	2,334.8	11.0	2,323.8	638.8	370.3	67.4	268.6	241.2	127.7	609.9	
Mideast	210,119.3	625.0	209,494.3	48,522.2	39,818.1	9,224.9	13,465.0	11,794.8	13,676.5	72,992.7	
Delaware	2,928.7	0.8	2,927.9	624.0	292.4	157.8	389.3	272.7	289.5	902.1	
District of Columbia	4,423.3	-	4,423.3	623.7	872.0	535.2	119.1	121.6	236.2	1,915.4	
Maryland	17,945.4	0.1	17,945.3	4,306.7	2,715.4	896.7	1,704.0	1,113.9	1,060.9	6,147.7	
New Jersey	36,649.1	90.0	36,559.1	9,842.1	5,847.4	1,728.7	2,179.1	2,516.0	2,204.3	12,241.5	
New York	102,675.2	440.5	102,234.7	22,184.7	20,855.8	3,266.7	5,080.8	5,102.3	6,513.7	39,230.6	
Pennsylvania	45,497.7	93.6	45,404.0	10,941.0	9,235.1	2,639.7	3,992.6	2,668.3	3,371.8	12,555.5	
Great Lakes	151,476.3	183.8	151,292.5	37,981.1	24,826.6	12,634.8	15,165.2	10,888.5	7,106.6	42,689.8	
Illinois	40,323.4	2.1	40,321.4	9,323.8	6,202.5	2,636.9	3,350.1	3,567.8	2,434.4	12,806.0	
Indiana	18,068.4	14.3	18,054.0	4,857.3	2,704.0	1,951.6	2,186.8	1,186.9	694.7	4,472.7	
Michigan	35,644.8	55.4	35,589.4	9,557.7	5,634.7	3,595.1	3,935.1	1,889.9	1,349.4	9,627.5	
Ohio	37,482.7	2.1	37,480.5	9,155.3	6,979.6	3,198.5	3,555.9	2,725.3	1,671.6	10,194.3	
Wisconsin	19,957.0	109.9	19,847.1	5,086.9	3,305.8	1,252.7	2,137.3	1,518.6	956.6	5,589.2	
Plains	64,047.0	26.1	64,020.9	16,149.3	9,912.9	5,616.2	6,672.4	6,297.1	3,273.7	16,099.4	
Iowa	10,107.7	21.1	10,086.6	2,578.9	1,398.3	1,088.6	1,251.0	1,240.1	352.4	2,177.4	
Kansas	8,556.8	<	8,556.8	2,160.8	909.4	737.2	1,223.2	939.7	446.3	2,140.1	
Minnesota	20,133.3	-	20,133.3	4,752.6	3,624.6	1,869.9	1,663.8	1,691.2	1,226.1	5,305.0	
Missouri	14,976.3	-	14,976.3	4,060.3	2,571.2	1,231.5	1,289.5	1,276.3	721.5	3,826.0	
Nebraska	5,533.6	4.9	5,528.7	1,484.8	744.3	487.4	690.9	562.8	226.5	1,331.9	
North Dakota	2,479.1	-	2,479.1	529.4	364.8	85.3	370.3	279.0	136.9	713.4	
South Dakota	2,260.2	<	2,260.2	582.5	300.2	116.3	183.7	307.9	164.0	605.7	
Southeast	199,132.2	8.8	199,123.3	46,466.9	28,585.0	23,384.1	18,087.6	15,132.0	11,117.5	56,350.2	
Alabama	12,865.8	-	12,865.8	2,420.8	1,888.9	2,341.1	1,437.8	922.9	671.2	3,183.1	
Arkansas	6,599.9	1.3	6,598.6	1,691.5	1,178.8	545.7	766.4	631.5	300.2	1,484.5	
Florida	47,117.5	2.2	47,115.3	11,050.7	5,385.7	4,569.3	3,070.8	3,372.9	3,102.7	16,563.3	
Georgia	22,352.5	-	22,352.5	5,440.3	3,367.1	3,581.3	1,569.9	1,380.2	852.2	6,161.6	
Kentucky	11,954.4	-	11,954.4	2,458.2	2,405.7	813.9	1,191.7	1,062.3	1,010.7	3,011.8	
Louisiana	15,780.0	-	15,780.0	3,490.5	2,533.0	1,901.9	1,240.0	1,208.5	1,331.5	4,074.6	

Table 65 (cont.)
State and Local General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
Southeast (cont.)										
Mississippi	\$7,501.0	-	\$7,501.0	\$1,671.8	\$1,169.8	\$1,129.0	\$851.9	\$718.7	\$331.1	\$1,628.8
North Carolina	21,266.6	-	21,266.6	5,397.5	2,991.2	2,578.4	2,556.0	1,583.2	711.4	5,448.9
South Carolina	11,654.9	-	11,654.9	2,883.2	1,615.5	1,817.4	1,257.8	628.4	513.7	2,938.9
Tennessee	15,104.3	5.4	15,098.9	2,945.3	2,627.4	1,844.0	1,508.0	1,318.6	709.6	4,146.1
Virginia	21,113.5	-	21,113.5	5,448.2	2,327.3	1,856.9	2,086.1	1,759.0	1,163.6	6,472.5
West Virginia	5,821.8	-	5,821.8	1,568.8	1,094.8	405.3	551.3	545.8	419.7	1,236.3
Southwest	85,141.0	38.7	85,102.3	22,644.0	11,469.4	7,610.3	9,046.3	6,664.0	5,330.6	22,337.7
Arizona	13,448.3	-	13,448.3	3,202.3	1,884.6	740.6	1,476.9	1,058.4	995.3	4,090.1
New Mexico	5,988.4	-	5,988.4	1,308.2	740.0	558.8	751.0	730.3	282.5	1,617.5
Oklahoma	10,076.5	38.7	10,037.9	2,499.5	1,496.2	1,128.3	1,085.1	940.9	475.9	2,412.1
Texas	55,627.7	<	55,627.7	15,634.0	7,348.5	5,182.7	5,733.3	3,934.4	3,577.0	14,217.9
Rocky Mountain	27,305.8	17.8	27,288.0	6,854.1	3,134.2	1,979.0	3,193.1	2,489.8	1,715.0	7,922.8
Colorado	12,843.5	15.9	12,827.6	3,125.0	1,521.4	848.1	1,457.3	1,036.3	921.2	3,918.4
Idaho	3,266.0	0.5	3,265.4	827.7	381.5	284.4	364.1	339.6	131.8	936.4
Montana	2,927.4	-	2,927.4	770.4	357.8	170.3	247.3	353.0	197.6	830.9
Utah	5,807.4	1.2	5,806.2	1,512.0	678.5	403.4	880.0	413.8	311.9	1,606.6
Wyoming	2,461.6	0.2	2,461.4	619.0	195.0	272.8	244.4	347.2	152.6	630.4
Far West	183,202.5	2,551.0	180,651.5	38,055.6	25,832.9	16,997.3	15,448.8	9,883.0	9,277.0	65,157.0
Alaska	5,907.9	100.6	5,807.2	1,006.0	423.4	220.0	296.2	612.0	725.3	2,524.3
California	132,500.8	2,409.1	130,091.7	26,806.2	20,194.3	13,099.4	11,066.6	6,224.0	5,871.2	46,830.1
Hawaii	6,046.3	10.5	6,035.8	814.5	598.9	406.5	511.5	432.7	354.6	2,917.1
Nevada	5,308.5	3.6	5,304.8	1,190.6	485.2	400.3	377.1	434.4	414.9	2,002.4
Oregon	11,786.4	-	11,786.4	2,867.2	1,354.9	898.9	1,174.3	789.5	996.3	3,705.2
Washington	21,652.7	27.1	21,625.5	5,371.0	2,776.2	1,972.0	2,023.2	1,390.4	914.7	7,177.9

- represents zero

< rounds to zero

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92 (Preliminary Report)* and *State Government Finances: 1992*.

Table 66
State and Local General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
United States	\$975,817.0	0.4%	99.6%	23.5%	15.8%	8.3%	8.6%	6.8%	5.7%	30.9%
New England	55,392.9	0.3	99.7	22.1	19.2	7.1	5.9	6.4	6.8	32.1
Connecticut	15,064.4	-	100.0	24.5	16.5	7.5	5.1	7.2	6.1	33.2
Maine	4,653.5	0.2	99.8	25.5	21.6	4.5	7.7	8.4	5.7	26.5
Massachusetts	24,843.0	0.6	99.4	19.6	20.4	8.6	5.2	5.3	7.0	33.3
New Hampshire	4,085.2	-	100.0	24.2	24.0	3.8	6.7	6.9	8.9	25.5
Rhode Island	4,412.0	0.3	99.7	19.7	17.0	5.7	6.5	5.1	7.8	37.7
Vermont	2,334.8	0.5	99.5	27.4	15.9	2.9	11.5	10.3	5.5	26.1
Mideast	210,119.3	0.3	99.7	23.1	19.0	4.4	6.4	5.6	6.5	34.7
Delaware	2,928.7	<	*	21.3	10.0	5.4	13.3	9.3	9.9	30.8
District of Columbia	4,423.3	-	100.0	14.1	19.7	12.1	2.7	2.8	5.3	43.3
Maryland	17,945.4	<	*	24.0	15.1	5.0	9.5	6.2	5.9	34.3
New Jersey	36,649.1	0.2	99.8	26.9	16.0	4.7	5.9	6.9	6.0	33.4
New York	102,675.2	0.4	99.6	21.6	20.3	3.2	4.9	5.0	6.3	38.2
Pennsylvania	45,497.7	0.2	99.8	24.0	20.3	5.8	8.8	5.9	7.4	27.6
Great Lakes	151,476.3	0.1	99.9	25.1	16.4	8.3	10.0	7.2	4.7	28.2
Illinois	40,323.4	<	*	23.1	15.4	6.5	8.3	8.8	6.0	31.8
Indiana	18,068.4	0.1	99.9	26.9	15.0	10.8	12.1	6.6	3.8	24.8
Michigan	35,644.8	0.2	99.8	26.8	15.8	10.1	11.0	5.3	3.8	27.0
Ohio	37,482.7	<	*	24.4	18.6	8.5	9.5	7.3	4.5	27.2
Wisconsin	19,957.0	0.6	99.4	25.5	16.6	6.3	10.7	7.6	4.8	28.0
Plains	64,047.0	<	*	25.2	15.5	8.8	10.4	9.8	5.1	25.1
Iowa	10,107.7	0.2	99.8	25.5	13.8	10.8	12.4	12.3	3.5	21.5
Kansas	8,556.8	<	*	25.3	10.6	8.6	14.3	11.0	5.2	25.0
Minnesota	20,133.3	-	100.0	23.6	18.0	9.3	8.3	8.4	6.1	26.3
Missouri	14,976.3	-	100.0	27.1	17.2	8.2	8.6	8.5	4.8	25.5
Nebraska	5,533.6	0.1	99.9	26.8	13.5	8.8	12.5	10.2	4.1	24.1
North Dakota	2,479.1	-	100.0	21.4	14.7	3.4	14.9	11.3	5.5	28.8
South Dakota	2,260.2	<	*	25.8	13.3	5.1	8.1	13.6	7.3	26.8
Southeast	199,132.2	<	*	23.3	14.4	11.7	9.1	7.6	5.6	28.3
Alabama	12,865.8	-	100.0	18.8	14.7	18.2	11.2	7.2	5.2	24.7
Arkansas	6,599.9	<	*	25.6	17.9	8.3	11.6	9.6	4.5	22.5
Florida	47,117.5	<	*	23.5	11.4	9.7	6.5	7.2	6.6	35.2
Georgia	22,352.5	-	100.0	24.3	15.1	16.0	7.0	6.2	3.8	27.6
Kentucky	11,954.4	-	100.0	20.6	20.1	6.8	10.0	8.9	8.5	25.2
Louisiana	15,780.0	-	100.0	22.1	16.1	12.1	7.9	7.7	8.4	25.8

Table 66 (cont.)
State and Local General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other
Southeast (cont.)										
Mississippi	\$7,501.0	-	100.0%	22.3%	15.6%	15.1%	11.4%	9.6%	4.4%	21.7%
North Carolina	21,266.6	-	100.0	25.4	14.1	12.1	12.0	7.4	3.3	25.6
South Carolina	11,654.9	-	100.0	24.7	13.9	15.6	10.8	5.4	4.4	25.2
Tennessee	15,104.3	<	*	19.5	17.4	12.2	10.0	8.7	4.7	27.5
Virginia	21,113.5	-	100.0	25.8	11.0	8.8	9.9	8.3	5.5	30.7
West Virginia	5,821.8	-	100.0	26.9	18.8	7.0	9.5	9.4	7.2	21.2
Southwest										
Arizona	13,448.3	-	100.0	23.8	14.0	5.5	11.0	7.9	7.4	30.4
New Mexico	5,988.4	-	100.0	21.8	12.4	9.3	12.5	12.2	4.7	27.0
Oklahoma	10,076.5	0.4	99.6	24.8	14.8	11.2	10.8	9.3	4.7	23.9
Texas	55,627.7	<	*	28.1	13.2	9.3	10.3	7.1	6.4	25.6
Rocky Mountain										
Colorado	12,843.5	0.1	*	24.3	11.8	6.6	11.3	8.1	7.2	30.5
Idaho	3,266.0	<	*	25.3	11.7	8.7	11.1	10.4	4.0	28.7
Montana	2,927.4	-	100.0	26.3	12.2	5.8	8.4	12.1	6.7	28.4
Utah	5,807.4	<	*	26.0	11.7	6.9	15.2	7.1	5.4	27.7
Wyoming	2,461.6	<	*	25.1	7.9	11.1	9.9	14.1	6.2	25.6
Far West										
Alaska	5,907.9	1.7	98.3	17.0	7.2	3.7	5.0	10.4	12.3	42.7
California	132,500.8	1.8	98.2	20.2	15.2	9.9	8.4	4.7	4.4	35.3
Hawaii	6,046.3	0.2	99.8	13.5	9.9	6.7	8.5	7.2	5.9	48.2
Nevada	5,308.5	0.1	99.9	22.4	9.1	7.5	7.1	8.2	7.8	37.7
Oregon	11,786.4	-	100.0	24.3	11.5	7.6	10.0	6.7	8.5	31.4
Washington	21,652.7	0.1	99.9	24.8	12.8	9.1	9.3	6.4	4.2	33.2

- represents zero

< rounds to zero

*rounds to 100%

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92 (Preliminary Report)* and *State Government Finances: 1992*.

Table 67
State and Local General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental	Direct							All Other	Exhibit: 7/1/92 Population (thousands)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt		
United States	\$3,826	\$14	\$3,811	\$897	\$605	\$319	\$331	\$261	\$217	\$1,181	255,075
New England	4,198	14	4,184	928	807	300	246	268	285	1,350	13,195
Connecticut	4,594	-	4,594	1,125	756	344	234	329	282	1,525	3,279
Maine	3,765	6	3,759	962	813	168	288	315	215	997	1,236
Massachusetts	4,145	25	4,121	813	846	358	216	220	289	1,378	5,993
New Hampshire	3,664	-	3,664	886	880	138	246	254	325	935	1,115
Rhode Island	4,408	15	4,393	868	751	253	288	227	344	1,662	1,001
Vermont	4,089	19	4,070	1,119	648	118	470	422	224	1,068	571
Mideast	4,763	14	4,749	1,100	903	209	305	267	310	1,655	44,117
Delaware	4,238	1	4,237	903	423	228	563	395	419	1,306	691
District of Columbia	7,561	-	7,561	1,066	1,491	915	204	208	404	3,274	585
Maryland	3,650	†	3,650	876	552	182	347	227	216	1,250	4,917
New Jersey	4,687	12	4,675	1,259	748	221	279	322	282	1,565	7,820
New York	5,670	24	5,646	1,225	1,152	180	281	282	360	2,166	18,109
Pennsylvania	3,793	8	3,785	912	770	220	333	222	281	1,047	11,995
Great Lakes	3,546	4	3,542	889	581	296	355	255	166	999	42,719
Illinois	3,472	†	3,472	803	534	227	288	307	210	1,103	11,613
Indiana	3,193	3	3,191	858	478	345	386	210	123	791	5,658
Michigan	3,778	6	3,772	1,013	597	381	417	200	143	1,021	9,434
Ohio	3,401	†	3,401	831	633	290	323	247	152	925	11,021
Wisconsin	3,997	22	3,975	1,019	662	251	428	304	192	1,119	4,993
Plains	3,574	1	3,573	901	553	313	372	351	183	898	17,920
Iowa	3,606	8	3,598	920	499	388	446	442	126	777	2,803
Kansas	3,402	†	3,402	859	362	293	486	374	177	851	2,515
Minnesota	4,506	-	4,506	1,064	811	419	372	379	274	1,187	4,468
Missouri	2,885	-	2,885	782	495	237	248	246	139	737	5,191
Nebraska	3,456	3	3,453	927	465	304	432	352	141	832	1,601
North Dakota	3,910	-	3,910	835	575	134	584	440	216	1,125	634
South Dakota	3,192	†	3,192	823	424	164	259	435	232	855	708
Southeast	3,259	†	3,259	760	468	383	296	248	182	922	61,103
Alabama	3,109	-	3,109	585	456	566	347	223	162	769	4,138
Arkansas	2,757	1	2,756	707	492	228	320	264	125	620	2,394
Florida	3,495	†	3,494	820	399	339	228	250	230	1,228	13,483
Georgia	3,300	-	3,300	803	497	529	232	204	126	910	6,773
Kentucky	3,184	-	3,184	655	641	217	317	283	269	802	3,754
Louisiana	3,688	-	3,688	816	592	444	290	282	311	952	4,279

Table 67 (cont.)
State and Local General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental	Direct							Exhibit: 7/1/92 Population (thousands)	
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt		All Other
Southeast (cont.)											
Mississippi	\$2,868	-	\$2,868	\$639	\$447	\$432	\$326	\$275	\$127	\$623	2,615
North Carolina	3,111	-	3,111	790	438	377	374	232	104	797	6,836
South Carolina	3,235	-	3,235	800	448	504	349	174	143	816	3,603
Tennessee	3,006	1	3,005	586	523	367	300	262	141	825	5,025
Virginia	3,302	-	3,302	852	364	290	326	275	182	1,012	6,394
West Virginia	3,218	-	3,218	867	605	224	305	302	232	683	1,809
Southwest											
Arizona	3,509	-	3,509	836	492	193	385	276	260	1,067	26,302
New Mexico	3,785	-	3,785	827	468	353	475	462	179	1,022	3,832
Oklahoma	3,144	12	3,132	780	467	352	339	294	148	753	1,582
Texas	3,146	†	3,146	884	416	293	324	222	202	804	3,205
Rocky Mountain											
Colorado	3,579	2	3,577	898	411	259	419	326	225	1,039	7,629
Idaho	3,707	5	3,702	902	439	245	421	299	266	1,131	3,465
Montana	3,064	1	3,063	776	358	267	342	319	124	878	1,066
Utah	3,561	-	3,561	937	435	207	301	429	240	1,011	822
Wyoming	3,207	1	3,206	835	375	223	486	228	172	887	1,811
Wyoming	5,294	†	5,293	1,331	419	587	525	747	328	1,356	465
Far West											
Alaska	4,353	61	4,292	904	614	404	367	235	220	1,548	42,090
Alaska	10,047	171	9,876	1,711	720	374	504	1,041	1,233	4,293	588
California	4,289	78	4,211	868	654	424	358	201	190	1,516	30,895
Hawaii	5,230	9	5,221	705	518	352	442	374	307	2,523	1,156
Nevada	3,973	3	3,971	891	363	300	282	325	311	1,499	1,336
Oregon	3,966	-	3,966	965	456	302	395	266	335	1,247	2,972
Washington	4,210	5	4,205	1,044	540	383	393	270	178	1,396	5,143

- represents zero

† less than \$1 per capita

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 68
State and Local General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1992 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other	
United States	19.0%	0.1%	19.0%	4.5%	3.0%	1.6%	1.6%	1.3%	1.1%	5.9%	\$5,128,373
New England	17.9	0.1	17.9	4.0	3.4	1.3	1.1	1.1	1.2	5.8	308,867
Connecticut	16.9	-	16.9	4.1	2.8	1.3	0.9	1.2	1.0	5.6	89,029
Maine	20.7	<	20.7	5.3	4.5	0.9	1.6	1.7	1.2	5.5	22,456
Massachusetts	17.5	0.1	17.4	3.4	3.6	1.5	0.9	0.9	1.2	5.8	141,884
New Hampshire	16.7	-	16.7	4.0	4.0	0.6	1.1	1.2	1.5	4.3	24,457
Rhode Island	21.7	0.1	21.7	4.3	3.7	1.2	1.4	1.1	1.7	8.2	20,304
Vermont	21.7	0.1	21.6	5.9	3.4	0.6	2.5	2.2	1.2	5.7	10,737
Mideast	20.3	0.1	20.3	4.7	3.9	0.9	1.3	1.1	1.3	7.1	1,033,068
Delaware	20.5	<	20.4	4.4	2.0	1.1	2.7	1.9	2.0	6.3	14,318
District of Columbia	27.1	-	27.1	3.8	5.3	3.3	0.7	0.7	1.4	11.7	16,333
Maryland	15.7	<	15.7	3.8	2.4	0.8	1.5	1.0	0.9	5.4	114,414
New Jersey	18.0	<	17.9	4.8	2.9	0.8	1.1	1.2	1.1	6.0	204,038
New York	23.5	0.1	23.4	5.1	4.8	0.7	1.2	1.2	1.5	9.0	436,354
Pennsylvania	18.4	<	18.3	4.4	3.7	1.1	1.6	1.1	1.4	5.1	247,611
Great Lakes	17.9	<	17.9	4.5	2.9	1.5	1.8	1.3	0.8	5.0	846,445
Illinois	15.9	<	15.9	3.7	2.5	1.0	1.3	1.4	1.0	5.1	252,858
Indiana	17.4	<	17.4	4.7	2.6	1.9	2.1	1.1	0.7	4.3	103,922
Michigan	19.3	<	19.3	5.2	3.0	1.9	2.1	1.0	0.7	5.2	184,765
Ohio	17.9	<	17.9	4.4	3.3	1.5	1.7	1.3	0.8	4.9	209,851
Wisconsin	21.0	0.1	20.9	5.4	3.5	1.3	2.2	1.6	1.0	5.9	95,049
Plains	18.6	<	18.6	4.7	2.9	1.6	1.9	1.8	1.0	4.7	343,430
Iowa	19.7	<	19.7	5.0	2.7	2.1	2.4	2.4	0.7	4.3	51,225
Kansas	17.5	<	17.5	4.4	1.9	1.5	2.5	1.9	0.9	4.4	48,764
Minnesota	22.0	-	22.0	5.2	4.0	2.0	1.8	1.8	1.3	5.8	91,611
Missouri	15.2	-	15.2	4.1	2.6	1.3	1.3	1.3	0.7	3.9	98,470
Nebraska	18.2	<	18.2	4.9	2.5	1.6	2.3	1.9	0.7	4.4	30,368
North Dakota	22.9	-	22.9	4.9	3.4	0.8	3.4	2.6	1.3	6.6	10,809
South Dakota	18.6	<	18.6	4.8	2.5	1.0	1.5	2.5	1.3	5.0	12,183
Southeast	18.2	<	18.2	4.2	2.6	2.1	1.7	1.4	1.0	5.1	1,095,327
Alabama	18.8	-	18.8	3.5	2.8	3.4	2.1	1.4	1.0	4.7	68,358
Arkansas	17.6	<	17.6	4.5	3.1	1.5	2.0	1.7	0.8	4.0	37,434
Florida	17.7	<	17.7	4.2	2.0	1.7	1.2	1.3	1.2	6.2	265,764
Georgia	17.8	-	17.8	4.3	2.7	2.9	1.2	1.1	0.7	4.9	125,642
Kentucky	19.3	-	19.3	4.0	3.9	1.3	1.9	1.7	1.6	4.9	62,043
Louisiana	23.1	-	23.1	5.1	3.7	2.8	1.8	1.8	2.0	6.0	68,167

Table 68 (cont.)
 State and Local General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental	Direct							Interest on General Debt	All Other	Exhibit: Personal Income CY 1992 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways				
Southeast (cont.)												
Mississippi	20.4%	-	20.4%	4.5%	3.2%	3.1%	2.3%	2.0%	0.9%	4.4%	\$36,827	
North Carolina	17.4	-	17.4	4.4	2.4	2.1	2.1	1.3	0.6	4.5	122,117	
South Carolina	20.0	-	20.0	4.9	2.8	3.1	2.2	1.1	0.9	5.0	58,410	
Tennessee	17.0	<	17.0	3.3	3.0	2.1	1.7	1.5	0.8	4.7	88,816	
Virginia	15.8	-	15.8	4.1	1.7	1.4	1.6	1.3	0.9	4.8	133,534	
West Virginia	20.6	-	20.6	5.6	3.9	1.4	2.0	1.9	1.5	4.4	28,215	
Southwest												
Arizona	18.1	<	18.1	4.8	2.4	1.6	1.9	1.4	1.1	4.8	469,785	
Arizona	20.2	-	20.2	4.8	2.8	1.1	2.2	1.6	1.5	6.1	66,687	
New Mexico	24.5	-	24.5	5.4	3.0	2.3	3.1	3.0	1.2	6.6	24,452	
Oklahoma	19.1	0.1	19.1	4.7	2.8	2.1	2.1	1.8	0.9	4.6	52,630	
Texas	17.1	<	17.1	4.8	2.3	1.6	1.8	1.2	1.1	4.4	326,016	
Rocky Mountain												
Colorado	19.6	<	19.6	4.9	2.2	1.4	2.3	1.8	1.2	5.7	139,555	
Colorado	17.9	<	17.9	4.4	2.1	1.2	2.0	1.4	1.3	5.5	71,600	
Idaho	18.4	<	18.4	4.7	2.2	1.6	2.1	1.9	0.7	5.3	17,746	
Montana	21.9	-	21.9	5.8	2.7	1.3	1.9	2.6	1.5	6.2	13,344	
Utah	20.6	<	20.6	5.4	2.4	1.4	3.1	1.5	1.1	5.7	28,206	
Wyoming	28.4	<	28.4	7.1	2.3	3.2	2.8	4.0	1.8	7.3	8,659	
Far West												
Alaska	20.5	0.3	20.3	4.3	2.9	1.9	1.7	1.1	1.0	7.3	891,896	
Alaska	45.6	0.8	44.8	7.8	3.3	1.7	2.3	4.7	5.6	19.5	12,970	
California	20.1	0.4	19.7	4.1	3.1	2.0	1.7	0.9	0.9	7.1	659,567	
Hawaii	23.6	<	23.5	3.2	2.3	1.6	2.0	1.7	1.4	11.4	25,657	
Nevada	18.3	<	18.3	4.1	1.7	1.4	1.3	1.5	1.4	6.9	28,931	
Oregon	21.3	-	21.3	5.2	2.5	1.6	2.1	1.4	1.8	6.7	55,286	
Washington	19.8	<	19.8	4.9	2.5	1.8	1.8	1.3	0.8	6.6	109,485	

- represents zero

< rounds to zero

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 69
State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1992

Region and State	Expenditures Per Capita as a Percentage of U.S. Average (U.S. = 100)							1992	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Expenditures Per Capita
United States	\$385	\$646	\$1,077	\$1,622	\$2,313	\$3,356	\$3,589	100%	\$3,811
New England	102%	102%	102%	102%	111%	110%	112%	110%	4,184
Connecticut	105	105	98	98	102	122	124	121	4,594
Maine	81	85	87	87	91	97	101	99	3,759
Massachusetts	106	106	110	111	105	115	114	108	4,121
New Hampshire	88	83	86	83	78	88	85	96	3,664
Rhode Island	102	96	97	108	110	109	108	115	4,393
Vermont	108	112	107	99	104	108	108	107	4,070
Mideast	106	117	123	116	96	92	123	125	4,749
Delaware	124	122	110	112	116	115	114	111	4,237
District of Columbia	123	156	176	183	188	197	197	198	7,561
Maryland	94	104	116	112	102	104	104	96	3,650
New Jersey	92	93	103	104	107	115	114	123	4,675
New York	125	142	150	136	145	150	152	148	5,646
Pennsylvania	85	92	94	91	88	90	89	99	3,785
Great Lakes	95	93	94	98	118	122	93	93	3,542
Illinois	95	93	99	98	94	90	92	91	3,472
Indiana	90	80	77	77	80	82	83	84	3,191
Michigan	104	105	111	116	108	100	100	99	3,772
Ohio	86	83	83	88	92	88	89	89	3,401
Wisconsin	108	107	101	111	110	102	102	104	3,975
Plains	99	97	92	98	101	112	93	94	3,573
Iowa	102	100	93	104	100	95	95	94	3,598
Kansas	100	94	88	98	96	90	89	89	3,402
Minnesota	113	113	111	117	123	117	118	118	4,506
Missouri	84	85	77	79	77	73	74	76	2,885
Nebraska	89	89	96	95	97	91	91	91	3,453
North Dakota	120	102	97	113	117	101	99	103	3,910
South Dakota	108	99	93	98	96	83	82	84	3,192
Southeast	80	80	82	84	98	93	87	86	3,259
Alabama	80	78	77	82	85	80	82	82	3,109
Arkansas	69	73	68	74	73	68	68	72	2,756
Florida	93	82	88	81	85	94	95	92	3,494
Georgia	81	85	86	84	85	90	90	87	3,300
Kentucky	80	83	78	91	78	78	82	84	3,184
Louisiana	102	87	88	96	100	91	93	97	3,688

Table 69 (cont.)
 State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1992

Region and State	Expenditures Per Capita as a Percentage of U.S. Average (U.S. = 100)							1992	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Expenditures Per Capita
Southeast (cont.)									
Mississippi	77%	81%	77%	83%	77%	76%	75%	75%	\$2,868
North Carolina	69	72	77	80	77	84	85	82	3,111
South Carolina	62	71	81	78	77	85	87	85	3,235
Tennessee	74	77	80	80	75	78	77	79	3,005
Virginia	81	81	90	89	86	94	93	87	3,302
West Virginia	80	86	83	94	86	77	80	84	3,218
Southwest									
Arizona	88	83	81	87	107	94	84	85	3,236
New Mexico	108	97	96	95	100	106	99	92	3,509
Oklahoma	114	104	93	102	110	98	94	99	3,785
Texas	98	89	81	87	88	80	80	82	3,132
	81	78	78	84	87	83	81	83	3,146
Rocky Mountain									
Colorado	122	101	100	101	83	86	93	94	3,577
Idaho	125	99	104	97	105	97	95	97	3,702
Montana	102	91	91	84	81	78	79	80	3,063
Utah	121	104	100	109	113	94	97	93	3,561
Wyoming	118	98	89	100	101	86	84	84	3,206
	159	136	127	144	180	142	141	139	5,293
Far West									
Alaska	133	127	116	113	90	87	109	113	4,292
California	241	209	258	386	411	291	272	259	9,876
Hawaii	135	130	117	113	112	113	111	110	4,211
Nevada	129	161	145	120	107	119	128	137	5,221
Oregon	165	132	120	115	109	102	104	104	3,971
Washington	122	107	113	117	107	101	101	104	3,966
	124	117	109	110	109	102	106	110	4,205

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

Table 70
 State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1965-1992

Region and State	Expenditures as a Percentage of Personal Income, Percentage of U.S. Average (U.S. = 100)							1992	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Percentage of Personal Income
United States	15.2%	17.6%	19.9%	19.0%	18.3%	19.1%	100.0%	100.0%	19.0%
New England	91	95	97	98	90	92	93	94	17.9
Connecticut	83	85	83	82	79	87	89	89	16.9
Maine	97	104	104	108	107	105	109	109	20.7
Massachusetts	91	98	104	106	90	93	93	92	17.5
New Hampshire	96	90	95	88	77	76	74	88	16.7
Rhode Island	100	95	97	110	109	107	106	114	21.7
Vermont	125	128	128	119	122	113	113	114	21.7
Mideast	91	103	111	108	107	105	105	107	20.3
Delaware	94	111	95	104	109	106	103	108	20.5
District of Columbia	87	115	134	144	139	153	151	143	27.1
Maryland	86	97	105	104	90	88	88	83	15.7
New Jersey	79	81	89	91	89	86	84	95	18.0
New York	101	117	131	127	128	126	127	124	23.5
Pennsylvania	83	92	93	91	90	90	88	97	18.4
Great Lakes	89	87	90	93	96	93	94	94	17.9
Illinois	80	80	86	87	86	82	84	84	15.9
Indiana	90	80	80	78	86	90	92	92	17.4
Michigan	97	97	102	106	109	100	102	102	19.3
Ohio	84	81	82	87	94	93	95	94	17.9
Wisconsin	111	113	105	111	112	108	109	111	21.0
Plains	105	100	95	98	99	97	99	98	18.6
Iowa	109	105	95	101	103	103	105	104	19.7
Kansas	109	84	87	90	92	94	93	92	17.5
Minnesota	121	117	111	113	118	116	118	116	22.0
Missouri	84	91	82	82	80	77	79	80	15.2
Nebraska	96	92	98	93	99	98	98	96	18.2
North Dakota	144	124	94	117	119	125	120	121	22.9
South Dakota	144	121	107	112	110	101	98	98	18.6
Southeast	107	100	96	99	95	98	98	96	18.2
Alabama	117	108	100	103	109	101	103	99	18.8
Arkansas	107	104	89	95	95	90	90	93	17.6
Florida	107	91	90	89	87	95	96	93	17.7
Georgia	107	100	99	100	96	99	99	94	17.8
Kentucky	111	120	96	109	96	97	102	102	19.3
Louisiana	140	112	109	113	117	119	122	122	23.1

Table 70 (cont.)
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1965-1992

Region and State	Expenditures as a Percentage of Personal Income, Percentage of U.S. Average (U.S. = 100)							1992	
	1965	1970	1975	1980	1985	1990	1991	Percentage of U.S. Average	Percentage of Personal Income
Southeast (cont.)									
Mississippi	136%	126%	111%	120%	111%	107%	110%	108%	20.4%
North Carolina	92	89	90	97	91	97	96	92	17.4
South Carolina	94	96	103	101	98	108	109	106	20.0
Tennessee	101	99	96	97	92	91	90	90	17.0
Virginia	93	89	93	91	83	88	88	83	15.8
West Virginia	104	117	103	113	110	106	108	109	20.6
Southwest	105	95	92	92	95	100	97	95	18.1
Arizona	125	111	104	107	111	123	114	107	20.2
New Mexico	144	134	124	121	138	128	124	129	24.5
Oklahoma	121	107	96	91	96	96	99	101	19.1
Texas	95	88	86	87	89	94	91	90	17.1
Rocky Mountain	132	115	108	107	114	106	106	103	19.6
Colorado	124	106	103	95	97	96	96	94	17.9
Idaho	128	113	103	99	102	98	99	97	18.4
Montana	136	122	111	121	136	113	124	116	21.9
Utah	139	122	111	126	130	117	113	109	20.6
Wyoming	164	154	133	129	185	165	161	150	28.4
Far West	115	114	107	102	103	103	102	108	20.5
Alaska	199	184	206	289	310	250	249	112	21.3
California	114	114	106	100	101	103	101	241	45.6
Hawaii	128	148	133	118	105	113	118	104	19.8
Nevada	139	116	112	106	106	103	102	106	20.1
Oregon	121	113	116	116	117	112	112	124	23.6
Washington	119	112	105	103	109	103	107	97	18.3

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

Table 71
State General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental			Direct						
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
United States	\$612,160.7	\$202,817.5	\$118,719.1	\$409,343.2	\$125,499.9	\$70,904.4	\$40,477.8	\$42,026.3	\$24,621.6	\$18,306.0	\$87,507.3
New England	38,475.1	7,948.3	4,699.5	30,526.9	10,189.0	3,236.8	2,472.0	3,231.0	3,047.9	1,162.3	7,188.0
Connecticut	9,957.4	2,090.9	1,567.1	7,866.5	2,239.1	765.7	792.4	1,041.8	725.0	420.8	1,881.7
Maine	3,231.7	711.8	586.3	2,519.9	978.9	356.5	252.9	161.7	185.6	67.3	516.9
Massachusetts	17,811.5	4,047.9	1,739.2	13,763.6	4,994.5	1,283.5	918.7	1,574.0	1,420.5	494.0	3,078.3
New Hampshire	2,452.8	293.7	149.8	2,159.1	883.0	274.1	171.7	137.8	297.5	45.4	349.7
Rhode Island	3,331.2	500.7	421.1	2,830.6	723.8	288.4	181.4	251.1	306.3	101.0	978.6
Vermont	1,690.4	303.3	236.1	1,387.2	369.7	268.6	154.8	64.6	113.1	33.6	382.8
Mideast¹	128,570.0	44,135.9	23,901.7	84,434.1	28,744.2	10,963.5	7,030.3	8,476.6	6,407.6	3,533.7	19,278.1
Delaware	2,241.4	390.5	321.9	1,850.8	291.0	389.3	229.0	151.2	228.0	109.1	453.3
Maryland	11,011.8	2,558.6	1,674.3	8,453.2	2,677.1	1,328.3	690.6	676.2	472.0	545.6	2,063.3
New Jersey	24,109.4	7,859.2	4,406.4	16,250.2	4,778.8	1,728.4	1,835.0	1,248.6	1,386.0	590.6	4,682.8
New York	60,869.1	24,711.4	12,588.3	36,157.7	12,789.8	3,901.6	2,395.4	4,688.6	3,246.9	1,735.9	7,399.5
Pennsylvania	30,338.3	8,616.1	4,910.8	21,722.2	8,207.5	3,615.9	1,880.3	1,712.0	1,074.8	552.5	4,679.3
Great Lakes	93,534.6	30,200.3	16,617.5	63,334.3	21,545.2	12,754.0	5,528.5	6,635.5	3,606.4	2,678.9	10,585.8
Illinois	23,639.4	6,706.7	3,996.2	16,932.7	5,906.8	2,372.0	2,022.8	1,537.2	1,260.3	592.9	3,240.7
Indiana	11,691.4	3,677.9	2,190.7	8,013.5	2,320.7	2,186.8	736.7	809.5	354.7	301.3	1,303.9
Michigan	21,839.7	6,971.0	3,626.3	14,868.7	5,275.0	3,197.1	755.1	2,246.4	637.9	847.0	1,910.3
Ohio	24,106.1	7,999.4	4,569.3	16,106.7	5,558.6	3,334.0	1,525.6	1,538.4	854.5	648.9	2,646.8
Wisconsin	12,258.1	4,845.3	2,235.1	7,412.8	2,484.2	1,664.2	488.3	504.0	499.0	288.9	1,484.1
Plains	40,331.0	12,838.5	8,550.6	27,492.5	8,458.1	5,627.8	3,441.0	2,883.0	1,204.4	672.5	5,205.7
Iowa	6,586.2	2,160.5	1,453.6	4,425.6	1,265.1	946.0	683.2	546.6	132.3	9.9	842.6
Kansas	5,051.8	1,440.8	1,058.8	3,610.9	875.3	978.1	536.0	374.2	40.9	179.1	627.4
Minnesota	12,321.5	4,733.4	2,739.8	7,588.2	2,490.7	1,534.6	719.5	805.4	294.5	163.2	1,580.3
Missouri	9,513.0	2,773.0	2,228.4	6,740.0	2,501.0	1,053.6	787.9	711.4	394.6	201.1	1,090.6
Nebraska	3,535.3	1,047.5	589.4	2,487.7	698.9	561.7	333.0	281.0	127.9	73.3	411.9
North Dakota	1,833.7	402.7	270.2	1,430.9	337.3	370.3	186.0	77.7	74.5	16.1	369.1
South Dakota	1,489.5	280.4	210.4	1,209.1	289.8	183.7	195.4	86.7	139.7	29.9	283.9
Southeast	125,979.3	37,013.4	27,084.2	88,965.9	27,149.5	16,240.3	10,614.2	9,992.3	4,082.5	4,003.0	16,884.1
Alabama	8,788.3	2,143.3	1,699.1	6,645.0	1,843.4	1,437.8	546.6	1,163.7	280.2	178.6	1,194.8
Arkansas	5,061.7	1,465.1	1,160.6	3,596.6	1,176.0	766.4	454.7	304.8	130.4	103.2	661.2
Florida	24,851.1	8,405.8	5,457.8	16,445.3	5,148.4	2,055.3	2,009.7	1,831.8	740.0	1,036.6	3,623.3
Georgia	12,781.0	3,723.5	3,319.7	9,057.5	3,313.2	1,555.8	863.7	737.2	280.7	579.3	1,727.5
Kentucky	9,235.2	2,392.3	2,018.2	6,842.9	2,375.8	1,191.7	843.2	400.9	434.2	181.1	1,416.1
Louisiana	10,682.7	2,635.0	2,175.6	8,047.7	2,495.1	1,230.9	838.4	1,069.8	733.3	234.4	1,445.8

Table 71 (cont.)
State General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (cont.)											
Mississippi	\$5,216.9	\$1,765.1	\$1,178.5	\$3,451.8	\$1,147.4	\$607.8	\$458.1	\$366.9	\$115.7	\$85.1	\$670.7
North Carolina	14,671.1	5,523.2	3,622.1	9,147.9	2,580.4	1,991.3	1,310.0	838.5	273.4	540.4	1,613.9
South Carolina	7,968.6	2,031.8	1,587.9	5,936.8	1,608.0	1,257.8	528.9	947.9	241.0	297.2	1,055.8
Tennessee	9,633.0	2,288.9	1,312.1	7,344.0	2,545.3	1,508.0	883.7	735.0	202.7	317.3	1,152.1
Virginia	12,694.1	3,489.9	2,466.6	9,204.2	1,822.5	2,086.1	1,367.1	1,407.8	478.5	413.3	1,629.0
West Virginia	4,395.7	1,149.5	1,086.0	3,246.2	1,094.1	551.3	510.0	188.1	172.3	36.5	693.9
Southwest											
Arizona	50,847.8	16,147.7	12,111.4	34,700.1	10,969.9	7,405.1	4,317.5	3,408.5	1,076.6	1,800.3	5,722.2
New Mexico	8,235.8	2,996.9	1,577.4	5,239.0	1,583.9	1,119.9	631.4	382.2	187.0	314.5	1,020.1
Oklahoma	4,805.2	1,619.1	1,136.6	3,186.2	710.8	685.1	580.5	413.2	103.5	127.5	565.7
Texas	7,063.0	2,166.3	1,781.1	4,896.6	1,484.5	1,085.1	641.1	521.9	170.6	195.7	797.7
Rocky Mountain											
Colorado	16,700.6	5,151.2	3,595.2	11,549.4	2,621.8	3,004.9	1,510.6	895.1	658.5	472.8	2,385.7
Idaho	6,493.8	1,969.4	1,204.5	4,524.4	1,087.6	1,395.5	463.6	328.3	225.1	261.7	762.6
Montana	2,315.7	780.7	593.5	1,535.0	352.3	325.7	215.7	88.5	98.6	52.8	401.4
Utah	2,108.2	610.5	454.0	1,497.7	328.9	242.1	269.3	111.5	113.8	37.5	394.6
Wyoming	4,057.5	1,140.2	986.2	2,917.3	664.3	880.0	274.7	294.0	150.1	97.0	557.2
Far West											
Alaska	117,722.2	49,382.1	22,158.9	68,340.1	15,822.1	11,672.0	5,563.7	6,504.3	4,537.7	3,982.5	20,257.8
California	4,788.1	1,048.9	625.9	3,739.3	407.0	296.2	513.9	134.7	449.4	130.9	1,807.1
Hawaii	83,512.2	40,906.1	16,298.1	42,606.1	10,298.1	7,630.9	3,187.3	4,209.3	2,457.2	2,900.3	11,923.1
Nevada	4,902.6	127.6	²	4,775.0	587.4	511.5	359.2	393.0	276.5	104.7	2,542.6
Oregon	2,953.0	1,107.6	702.6	1,845.4	441.2	377.1	254.3	104.4	115.6	126.8	426.1
Washington	6,841.9	1,613.3	889.6	5,228.6	1,326.6	833.2	383.2	508.7	804.8	175.1	1,196.9
	14,724.4	4,578.6	3,642.7	10,145.8	2,761.8	2,023.2	865.7	1,154.1	434.2	544.8	2,362.0

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 72
State General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
United States	\$612,160.7	33.1%	19.4%	66.9%	20.5%	11.6%	6.6%	6.9%	4.0%	3.0%	14.3%
New England	38,475.1	20.7	12.2	79.3	26.5	8.4	6.4	8.4	7.9	3.0	18.7
Connecticut	9,957.4	21.0	15.7	79.0	22.5	7.7	8.0	10.5	7.3	4.2	18.9
Maine	3,231.7	22.0	18.1	78.0	30.3	11.0	7.8	5.0	5.7	2.1	16.0
Massachusetts	17,811.5	22.7	9.8	77.3	28.0	7.2	5.2	8.8	8.0	2.8	17.3
New Hampshire	2,452.8	12.0	6.1	88.0	36.0	11.2	7.0	5.6	12.1	1.9	14.3
Rhode Island	3,331.2	15.0	12.6	85.0	21.7	8.7	5.4	7.5	9.2	3.0	29.4
Vermont	1,690.4	17.9	14.0	82.1	21.9	15.9	9.2	3.8	6.7	2.0	22.6
Mideast¹	128,570.0	34.3	18.6	65.7	22.4	8.5	5.5	6.6	5.0	2.7	15.0
Delaware	2,241.4	17.4	14.4	82.6	13.0	17.4	10.2	6.7	10.2	4.9	20.2
Maryland	11,011.8	23.2	15.2	76.8	24.3	12.1	6.3	6.1	4.3	5.0	18.7
New Jersey	24,109.4	32.6	18.3	67.4	19.8	7.2	7.6	5.2	5.7	2.4	19.4
New York	60,869.1	40.6	20.7	59.4	21.0	6.4	3.9	7.7	5.3	2.9	12.2
Pennsylvania	30,338.3	28.4	16.2	71.6	27.1	11.9	6.2	5.6	3.5	1.8	15.4
Great Lakes	93,534.6	32.3	17.8	67.7	23.0	13.6	5.9	7.1	3.9	2.9	11.3
Illinois	23,639.4	28.4	16.9	71.6	25.0	10.0	8.6	6.5	5.3	2.5	13.7
Indiana	11,691.4	31.5	18.7	68.5	19.8	18.7	6.3	6.9	3.0	2.6	11.2
Michigan	21,839.7	31.9	16.6	68.1	24.2	14.6	3.5	10.3	2.9	3.9	8.7
Ohio	24,106.1	33.2	19.0	66.8	23.1	13.8	6.3	6.4	3.5	2.7	11.0
Wisconsin	12,258.1	39.5	18.2	60.5	20.3	13.6	4.0	4.1	4.1	2.4	12.1
Plains	40,331.0	31.8	21.2	68.2	21.0	14.0	8.5	7.1	3.0	1.7	12.9
Iowa	6,586.2	32.8	22.1	67.2	19.2	14.4	10.4	8.3	2.0	0.1	12.8
Kansas	5,051.8	28.5	21.0	71.5	17.3	19.4	10.6	7.4	0.8	3.5	12.4
Minnesota	12,321.5	38.4	22.2	61.6	20.2	12.5	5.8	6.5	2.4	1.3	12.8
Missouri	9,513.0	29.1	23.4	70.9	26.3	11.1	8.3	7.5	4.1	2.1	11.5
Nebraska	3,535.3	29.6	16.7	70.4	19.8	15.9	9.4	7.9	3.6	2.1	11.7
North Dakota	1,833.7	22.0	14.7	78.0	18.4	20.2	10.1	4.2	4.1	0.9	20.1
South Dakota	1,489.5	18.8	14.1	81.2	19.5	12.3	13.1	5.8	9.4	2.0	19.1
Southeast	125,979.3	29.4	21.5	70.6	21.6	12.9	8.4	7.9	3.2	3.2	13.4
Alabama	8,788.3	24.4	19.3	75.6	21.0	16.4	6.2	13.2	3.2	2.0	13.6
Arkansas	5,061.7	28.9	22.9	71.1	23.2	15.1	9.0	6.0	2.6	2.0	13.1
Florida	24,851.1	33.8	22.0	66.2	20.7	8.3	8.1	7.4	3.0	4.2	14.6
Georgia	12,781.0	29.1	26.0	70.9	25.9	12.2	6.8	5.8	2.2	4.5	13.5
Kentucky	9,235.2	25.9	21.9	74.1	25.7	12.9	9.1	4.3	4.7	2.0	15.3
Louisiana	10,682.7	24.7	20.4	75.3	23.4	11.5	7.8	10.0	6.9	2.2	13.5

Table 72 (cont.)
 State General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental		Direct							
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (cont.)											
Mississippi	\$5,216.9	33.8%	22.6%	66.2%	22.0%	11.7%	8.8%	7.0%	2.2%	1.6%	12.9%
North Carolina	14,671.1	37.6	24.7	62.4	17.6	13.6	8.9	5.7	1.9	3.7	11.0
South Carolina	7,968.6	25.5	19.9	74.5	20.2	15.8	6.6	11.9	3.0	3.7	13.3
Tennessee	9,633.0	23.8	13.6	76.2	26.4	15.7	9.2	7.6	2.1	3.3	12.0
Virginia	12,694.1	27.5	19.4	72.5	14.4	16.4	10.8	11.1	3.8	3.3	12.8
West Virginia	4,395.7	26.2	24.7	73.8	24.9	12.5	11.6	4.3	3.9	0.8	15.8
Southwest											
Arizona	50,847.8	31.8	23.8	68.2	21.6	14.6	8.5	6.7	2.1	3.5	11.3
New Mexico	8,235.8	36.4	19.2	63.6	19.2	13.6	7.7	4.6	2.3	3.8	12.4
Oklahoma	4,805.2	33.7	23.7	66.3	14.8	14.3	12.1	8.6	2.2	2.7	11.8
Texas	7,063.0	30.7	25.2	69.3	21.0	15.4	9.1	7.4	2.4	2.8	11.3
Texas	30,743.8	30.5	24.8	69.5	23.4	14.7	8.0	6.8	2.0	3.8	10.9
Rocky Mountain											
Colorado	16,700.6	30.8	21.5	69.2	15.7	18.0	9.0	5.4	3.9	2.8	14.3
Idaho	6,493.8	30.3	18.5	69.7	16.7	21.5	7.1	5.1	3.5	4.0	11.7
Montana	2,315.7	33.7	25.6	66.3	15.2	14.1	9.3	3.8	4.3	2.3	17.3
Utah	2,108.2	29.0	21.5	71.0	15.6	11.5	12.8	5.3	5.4	1.8	18.7
Wyoming	4,057.5	28.1	24.3	71.9	16.4	21.7	6.8	7.2	3.7	2.4	13.7
Wyoming	1,725.4	37.7	20.7	62.3	10.9	9.4	16.7	4.2	4.1	1.4	15.6
Far West											
Alaska	117,722.2	41.9	18.8	58.1	13.4	9.9	4.7	5.5	3.9	3.4	17.2
California	4,788.1	21.9	13.1	78.1	8.5	6.2	10.7	2.8	9.4	2.7	37.7
Hawaii	83,512.2	49.0	19.5	51.0	12.3	9.1	3.8	5.0	2.9	3.5	14.3
Nevada	4,902.6	2.6	²	97.4	12.0	10.4	7.3	8.0	5.6	2.1	51.9
Oregon	2,953.0	37.5	23.8	62.5	14.9	12.8	8.6	3.5	3.9	4.3	14.4
Washington	6,841.9	23.6	13.0	76.4	19.4	12.2	5.6	7.4	11.8	2.6	17.5
Washington	14,724.4	31.1	24.7	68.9	18.8	13.7	5.9	7.8	2.9	3.7	16.0

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 73
State General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental			Direct							Exhibit: 7/1/92 Population (thousands)
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	
United States	\$2,405	\$797	\$466	\$1,608	\$493	\$279	\$159	\$165	\$97	\$72	\$344	254,490
New England	2,916	602	356	2,314	772	245	187	245	231	88	545	13,195
Connecticut	3,037	638	478	2,399	683	234	242	318	221	128	574	3,279
Maine	2,615	576	474	2,039	792	288	205	131	150	54	418	1,236
Massachusetts	2,972	675	290	2,297	833	214	153	263	237	82	514	5,993
New Hampshire	2,200	263	134	1,936	792	246	154	124	267	41	314	1,115
Rhode Island	3,328	500	421	2,828	723	288	181	251	306	101	978	1,001
Vermont	2,960	531	413	2,429	647	470	271	113	198	59	670	571
Mideast¹	2,914	1,000	542	1,914	652	249	159	192	145	80	437	44,117
Delaware	3,244	565	466	2,679	421	563	331	219	330	158	656	691
Maryland	2,240	520	341	1,719	544	270	140	138	96	111	420	4,917
New Jersey	3,083	1,005	563	2,078	611	221	235	160	177	76	599	7,820
New York	3,361	1,365	695	1,997	706	215	132	259	179	96	409	18,109
Pennsylvania	2,529	718	409	1,811	684	301	157	143	90	46	390	11,995
Great Lakes	2,190	707	389	1,483	504	299	129	155	84	63	248	42,719
Illinois	2,036	578	344	1,458	509	204	174	132	109	51	279	11,613
Indiana	2,066	650	387	1,416	410	386	130	143	63	53	230	5,658
Michigan	2,315	739	384	1,576	559	339	80	238	68	90	202	9,434
Ohio	2,187	726	415	1,461	504	303	138	140	78	59	240	11,021
Wisconsin	2,455	970	448	1,485	498	333	98	101	100	58	297	4,993
Plains	2,251	716	477	1,534	472	314	192	161	67	38	290	17,920
Iowa	2,350	771	519	1,579	451	337	244	195	47	4	301	2,803
Kansas	2,009	573	421	1,436	348	389	213	149	16	71	249	2,515
Minnesota	2,758	1,059	613	1,698	557	343	161	180	66	37	354	4,468
Missouri	1,833	534	429	1,298	482	203	152	137	76	39	210	5,191
Nebraska	2,208	654	368	1,554	437	351	208	176	80	46	257	1,601
North Dakota	2,892	635	426	2,257	532	584	293	123	117	25	582	634
South Dakota	2,104	396	297	1,708	409	259	276	122	197	42	401	708
Southeast	2,062	606	443	1,456	444	266	174	164	67	66	276	61,103
Alabama	2,124	518	411	1,606	445	347	132	281	68	43	289	4,138
Arkansas	2,114	612	485	1,502	491	320	190	127	54	43	276	2,394
Florida	1,843	623	405	1,220	382	152	149	136	55	77	269	13,483
Georgia	1,887	550	490	1,337	489	230	128	109	41	86	255	6,773
Kentucky	2,460	637	538	1,823	633	317	225	107	116	48	377	3,754
Louisiana	2,497	616	508	1,881	583	288	196	250	171	55	338	4,279

Table 73 (cont.)
State General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental		Direct							Exhibit: 7/1/92 Population (thousands)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
Southeast (cont.)												
Mississippi	\$1,995	\$675	\$451	\$1,320	\$439	\$232	\$175	\$140	\$44	\$33	\$256	2,615
North Carolina	2,146	808	530	1,338	377	291	192	123	40	79	236	6,836
South Carolina	2,212	564	441	1,648	446	349	147	263	67	82	293	3,603
Tennessee	1,917	456	261	1,461	507	300	176	146	40	63	229	5,025
Virginia	1,985	546	386	1,440	285	326	214	220	75	65	255	6,394
West Virginia	2,430	635	600	1,794	605	305	282	104	95	20	384	1,809
Southwest												
Arizona	1,933	614	460	1,319	417	282	164	130	41	68	218	26,302
Arizona	2,149	782	412	1,367	413	292	165	100	49	82	266	3,832
New Mexico	3,037	1,023	718	2,014	449	433	367	261	65	81	358	1,582
Oklahoma	2,204	676	556	1,528	463	339	200	163	53	61	249	3,205
Texas	1,739	530	431	1,209	407	255	139	118	35	66	189	17,683
Rocky Mountain												
Colorado	2,189	675	471	1,514	344	394	198	117	86	62	313	7,629
Colorado	1,874	568	348	1,306	314	403	134	95	65	76	220	3,465
Idaho	2,172	732	557	1,440	331	306	202	83	92	49	377	1,066
Montana	2,565	743	552	1,822	400	295	328	136	138	46	480	822
Utah	2,240	630	545	1,611	367	486	152	162	83	54	308	1,811
Wyoming	3,711	1,399	768	2,312	406	347	618	157	152	51	580	465
Far West												
Alaska	2,797	1,173	526	1,624	376	277	132	155	108	95	481	42,090
Alaska	8,143	1,784	1,064	6,359	692	504	874	229	764	223	3,073	588
California	2,703	1,324	528	1,379	333	247	103	136	80	94	386	30,895
Hawaii	4,241	110	²	4,131	508	442	311	340	239	91	2,199	1,156
Nevada	2,210	829	526	1,381	330	282	190	78	87	95	319	1,336
Oregon	2,302	543	299	1,759	446	280	129	171	271	59	403	2,972
Washington	2,863	890	708	1,973	537	393	168	224	84	106	459	5,143

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92 (Preliminary Report)* and *State Government Finances: 1992*.

Table 74
State General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental		Direct							Exhibit: Personal Income CY 1992 (millions)	
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections		All Other
United States	12.0%	4.0%	2.3%	8.0%	2.5%	1.4%	0.8%	0.8%	0.5%	0.4%	1.7%	\$5,112,040
New England	12.5	2.6	1.5	9.9	3.3	1.0	0.8	1.0	1.0	0.4	2.3	308,867
Connecticut	11.2	2.3	1.8	8.8	2.5	0.9	0.9	1.2	0.8	0.5	2.1	89,029
Maine	14.4	3.2	2.6	11.2	4.4	1.6	1.1	0.7	0.8	0.3	2.3	22,456
Massachusetts	12.6	2.9	1.2	9.7	3.5	0.9	0.6	1.1	1.0	0.3	2.2	141,884
New Hampshire	10.0	1.2	0.6	8.8	3.6	1.1	0.7	0.6	1.2	0.2	1.4	24,457
Rhode Island	16.4	2.5	2.1	13.9	3.6	1.4	0.9	1.2	1.5	0.5	4.8	20,304
Vermont	15.7	2.8	2.2	12.9	3.4	2.5	1.4	0.6	1.1	0.3	3.6	10,737
Mideast¹	12.4	4.3	2.3	8.2	2.8	1.1	0.7	0.8	0.6	0.3	1.9	1,033,068
Delaware	15.7	2.7	2.2	12.9	2.0	2.7	1.6	1.1	1.6	0.8	3.2	14,318
Maryland	9.6	2.2	1.5	7.4	2.3	1.2	0.6	0.6	0.4	0.5	1.8	114,414
New Jersey	11.8	3.9	2.2	8.0	2.3	0.8	0.9	0.6	0.7	0.3	2.3	204,038
New York	13.9	5.7	2.9	8.3	2.9	0.9	0.5	1.1	0.7	0.4	1.7	436,354
Pennsylvania	12.3	3.5	2.0	8.8	3.3	1.5	0.8	0.7	0.4	0.2	1.9	247,611
Great Lakes	11.1	3.6	2.0	7.5	2.5	1.5	0.7	0.8	0.4	0.3	1.3	846,445
Illinois	9.3	2.7	1.6	6.7	2.3	0.9	0.8	0.6	0.5	0.2	1.3	252,858
Indiana	11.3	3.5	2.1	7.7	2.2	2.1	0.7	0.8	0.3	0.3	1.3	103,922
Michigan	11.8	3.8	2.0	8.0	2.9	1.7	0.4	1.2	0.3	0.5	1.0	184,765
Ohio	11.5	3.8	2.2	7.7	2.6	1.6	0.7	0.7	0.4	0.3	1.3	209,851
Wisconsin	12.9	5.1	2.4	7.8	2.6	1.8	0.5	0.5	0.5	0.3	1.6	95,049
Plains	11.7	3.7	2.5	8.0	2.5	1.6	1.0	0.8	0.4	0.2	1.5	343,430
Iowa	12.9	4.2	2.8	8.6	2.5	1.8	1.3	1.1	0.3	0.0	1.6	51,225
Kansas	10.4	3.0	2.2	7.4	1.8	2.0	1.1	0.8	0.1	0.4	1.3	48,764
Minnesota	13.4	5.2	3.0	8.3	2.7	1.7	0.8	0.9	0.3	0.2	1.7	91,611
Missouri	9.7	2.8	2.3	6.8	2.5	1.1	0.8	0.7	0.4	0.2	1.1	98,470
Nebraska	11.6	3.4	1.9	8.2	2.3	1.8	1.1	0.9	0.4	0.2	1.4	30,368
North Dakota	17.0	3.7	2.5	13.2	3.1	3.4	1.7	0.7	0.7	0.1	3.4	10,809
South Dakota	12.2	2.3	1.7	9.9	2.4	1.5	1.6	0.7	1.1	0.2	2.3	12,183
Southeast	11.5	3.4	2.5	8.1	2.5	1.5	1.0	0.9	0.4	0.4	1.5	1,095,327
Alabama	12.9	3.1	2.5	9.7	2.7	2.1	0.8	1.7	0.4	0.3	1.7	68,358
Arkansas	13.5	3.9	3.1	9.6	3.1	2.0	1.2	0.8	0.3	0.3	1.8	37,434
Florida	9.4	3.2	2.1	6.2	1.9	0.8	0.8	0.7	0.3	0.4	1.4	265,764
Georgia	10.2	3.0	2.6	7.2	2.6	1.2	0.7	0.6	0.2	0.5	1.4	125,642
Kentucky	14.9	3.9	3.3	11.0	3.8	1.9	1.4	0.6	0.7	0.3	2.3	62,043
Louisiana	15.7	3.9	3.2	11.8	3.7	1.8	1.2	1.6	1.1	0.3	2.1	68,167

Table 74 (cont.)
State General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental		Direct								Exhibit: Personal Income CY 1992 (millions)
		Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	
Southeast (cont.)												
Mississippi	14.2%	4.8%	3.2%	9.4%	3.1%	1.7%	1.2%	1.0%	0.3%	0.2%	1.8%	\$36,827
North Carolina	12.0	4.5	3.0	7.5	2.1	1.6	1.1	0.7	0.2	0.4	1.3	122,117
South Carolina	13.6	3.5	2.7	10.2	2.8	2.2	0.9	1.6	0.4	0.5	1.8	58,410
Tennessee	10.8	2.6	1.5	8.3	2.9	1.7	1.0	0.8	0.2	0.4	1.3	88,816
Virginia	9.5	2.6	1.8	6.9	1.4	1.6	1.0	1.1	0.4	0.3	1.2	133,534
West Virginia	15.6	4.1	3.8	11.5	3.9	2.0	1.8	0.7	0.6	0.1	2.5	28,215
Southwest												
Arizona	12.3	4.5	2.4	7.9	2.4	1.7	0.9	0.6	0.3	0.5	1.5	66,687
New Mexico	19.7	6.6	4.6	13.0	2.9	2.8	2.4	1.7	0.4	0.5	2.3	24,452
Oklahoma	13.4	4.1	3.4	9.3	2.8	2.1	1.2	1.0	0.3	0.4	1.5	52,630
Texas	9.4	2.9	2.3	6.6	2.2	1.4	0.8	0.6	0.2	0.4	1.0	326,016
Rocky Mountain												
Colorado	9.1	2.8	1.7	6.3	1.5	1.9	0.6	0.5	0.3	0.4	1.1	71,600
Idaho	13.0	4.4	3.3	8.6	2.0	1.8	1.2	0.5	0.6	0.3	2.3	17,746
Montana	15.8	4.6	3.4	11.2	2.5	1.8	2.0	0.8	0.9	0.3	3.0	13,344
Utah	14.4	4.0	3.5	10.3	2.4	3.1	1.0	1.0	0.5	0.3	2.0	28,206
Wyoming	19.9	7.5	4.1	12.4	2.2	1.9	3.3	0.8	0.8	0.3	3.1	8,659
Far West												
Alaska	36.9	8.1	4.8	28.8	3.1	2.3	4.0	1.0	3.5	1.0	13.9	12,970
California	12.7	6.2	2.5	6.5	1.6	1.2	0.5	0.6	0.4	0.4	1.8	659,567
Hawaii	19.1	0.5	²	18.6	2.3	2.0	1.4	1.5	1.1	0.4	9.9	25,657
Nevada	10.2	3.8	2.4	6.4	1.5	1.3	0.9	0.4	0.4	0.4	1.5	28,931
Oregon	12.4	2.9	1.6	9.5	2.4	1.5	0.7	0.9	1.5	0.3	2.2	55,286
Washington	13.4	4.2	3.3	9.3	2.5	1.8	0.8	1.1	0.4	0.5	2.2	109,485

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

² The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances: 1991-92* (Preliminary Report) and *State Government Finances: 1992*.

Table 75
Local General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
United States	\$570,196.7	\$7,355.2	\$562,841.5	\$226,695.3	\$46,469.0	\$30,633.5	\$29,681.6	\$28,734.0	\$26,211.3	\$174,416.8
New England	25,106.3	421.2	24,685.1	12,235.1	735.4	710.4	1,370.8	465.8	1,067.9	8,099.6
Connecticut	7,199.2	1.3	7,197.9	3,688.8	94.9	199.9	386.5	239.2	287.5	2,301.0
Maine	2,126.5	0.3	2,126.2	1,180.3	45.8	80.8	73.1	26.5	136.7	583.1
Massachusetts	11,307.1	375.6	10,931.4	4,870.2	573.9	312.5	672.3	72.8	400.4	4,029.2
New Hampshire	1,969.8	43.8	1,926.1	988.3	16.1	64.4	103.5	98.4	111.4	544.0
Rhode Island	1,567.0	0.1	1,566.8	868.7	1.8	38.2	107.6	28.3	45.6	476.7
Vermont	936.7	0.1	936.6	638.8	2.8	14.6	27.9	0.6	86.4	165.6
Mideast	129,556.9	4,496.7	125,060.2	47,900.4	7,448.3	7,268.9	6,389.3	11,073.9	4,764.4	40,214.9
Delaware	1,086.4	9.3	1,077.1	624.0	6.7	61.6	61.8	1.5	43.7	277.9
District of Columbia	4,423.3	-	4,423.3	623.7	535.2	236.2	272.7	872.0	121.6	1,761.8
Maryland	9,568.4	76.3	9,492.1	4,176.6	220.5	588.9	562.5	38.3	423.2	3,482.1
New Jersey	20,699.0	390.1	20,308.9	9,420.1	480.1	818.3	1,121.3	1,068.6	680.9	6,719.5
New York	69,979.0	3,902.0	66,077.0	22,184.7	5,278.1	3,266.8	3,439.5	8,066.0	2,707.0	21,135.0
Pennsylvania	23,800.7	118.9	23,681.8	10,871.3	927.8	2,297.0	931.5	1,027.6	788.0	6,838.7
Great Lakes	88,367.4	409.2	87,958.2	37,981.0	6,381.8	3,500.2	4,741.4	3,281.4	5,360.0	26,712.3
Illinois	23,414.2	25.6	23,388.7	9,323.7	1,099.7	1,174.0	1,508.0	295.7	1,545.0	8,442.6
Indiana	10,099.8	59.2	10,040.6	4,857.3	1,142.2	340.0	340.8	383.4	450.2	2,526.8
Michigan	20,917.0	196.3	20,720.7	9,557.7	1,731.2	711.5	1,062.9	359.7	1,134.8	6,162.8
Ohio	21,485.3	111.5	21,373.8	9,155.3	1,660.0	817.0	1,184.2	1,421.1	1,199.8	5,936.4
Wisconsin	12,451.1	16.7	12,434.4	5,086.9	748.7	457.6	645.6	821.6	1,030.3	3,643.8
Plains	36,702.2	173.8	36,528.4	16,149.3	2,733.2	2,069.3	1,549.1	1,454.8	2,856.0	9,716.7
Iowa	5,733.5	72.5	5,660.9	2,578.9	541.9	220.1	218.1	133.2	556.9	1,411.8
Kansas	4,946.4	0.5	4,945.9	2,160.8	363.0	405.4	235.0	34.1	403.7	1,343.9
Minnesota	12,621.7	76.5	12,545.1	4,752.6	1,064.5	931.6	450.5	1,133.9	971.7	3,240.3
Missouri	8,237.6	1.3	8,236.3	4,060.3	520.2	326.9	456.8	70.3	488.4	2,313.5
Nebraska	3,048.4	7.4	3,041.0	1,484.8	206.4	98.6	111.6	45.4	229.8	864.3
North Dakota	1,059.5	11.4	1,048.1	529.4	7.5	62.4	34.4	27.5	93.0	293.8
South Dakota	1,055.2	4.1	1,051.1	582.5	29.6	24.3	42.8	10.4	112.4	249.1
Southeast	110,608.4	451.0	110,157.5	46,337.4	13,391.8	7,035.0	5,827.6	1,435.5	4,517.8	31,612.3
Alabama	6,227.3	6.5	6,220.8	2,396.1	1,177.4	391.1	325.2	45.6	376.3	1,509.1
Arkansas	3,002.6	0.6	3,002.0	1,691.5	240.9	169.8	130.4	2.8	176.9	589.7
Florida	30,739.7	69.6	30,670.0	11,050.7	2,737.4	2,362.7	2,069.0	237.2	1,363.2	10,849.8
Georgia	13,317.1	22.2	13,295.0	5,440.3	2,844.1	571.4	611.9	53.9	516.5	3,256.8
Kentucky	5,113.7	2.2	5,111.5	2,458.2	413.1	576.5	210.0	30.0	219.1	1,204.7
Louisiana	7,748.7	16.5	7,732.3	3,469.3	832.1	598.2	448.8	37.9	370.1	1,975.9

Table 75 (cont.)
Local General Expenditures, FY 1992
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (cont.)										
Mississippi	\$4,049.4	\$0.2	\$4,049.2	\$1,671.8	\$762.1	\$215.3	\$151.1	\$22.4	\$260.6	\$965.9
North Carolina	12,323.6	204.9	12,118.7	5,364.3	1,739.9	438.0	552.9	410.7	273.2	3,339.6
South Carolina	5,747.8	29.6	5,718.2	2,833.0	869.5	272.6	247.2	7.4	99.5	1,388.9
Tennessee	7,785.8	30.9	7,754.9	2,945.3	1,109.0	506.9	408.1	82.1	434.9	2,268.7
Virginia	11,975.5	66.2	11,909.3	5,448.2	449.1	685.1	603.9	504.8	391.9	3,826.4
West Virginia	2,577.3	1.7	2,575.7	1,568.8	217.1	247.4	69.1	0.7	35.8	436.7
Southwest										
Arizona	50,656.2	254.0	50,402.1	22,537.4	4,201.8	4,254.0	2,643.8	499.4	2,346.5	13,919.2
New Mexico	8,421.8	212.4	8,209.4	3,202.3	358.4	808.4	499.8	300.7	427.0	2,612.7
Oklahoma	2,823.7	21.4	2,802.2	1,308.2	145.6	179.0	165.1	29.2	149.8	825.3
Texas	5,143.7	2.4	5,141.2	2,484.9	606.3	305.3	249.0	11.7	299.8	1,184.2
	34,267.1	17.8	34,249.3	15,542.0	3,091.4	2,961.3	1,729.9	157.8	1,469.9	9,297.0
Rocky Mountain										
Colorado	15,822.9	84.2	15,738.6	6,854.1	1,083.9	1,056.5	756.0	512.4	979.2	4,496.6
Idaho	8,360.8	57.6	8,303.2	3,125.0	519.9	696.0	413.9	433.8	572.7	2,541.9
Montana	1,740.6	10.2	1,730.5	827.7	195.9	33.2	85.1	29.2	123.8	435.6
Utah	1,438.6	9.0	1,429.7	770.4	58.8	83.8	56.8	28.9	83.8	347.2
Wyoming	2,895.3	6.4	2,888.9	1,512.0	109.4	161.8	143.2	14.2	139.0	809.2
	1,387.5	1.1	1,386.4	619.0	199.9	81.7	57.0	6.3	59.9	362.6
Far West										
Alaska	113,376.5	1,065.1	112,311.4	36,700.5	10,493.0	4,739.2	6,403.5	10,010.8	4,319.3	39,645.1
California	2,068.1	0.2	2,068.0	789.5	85.3	275.8	81.0	16.4	98.1	721.9
Hawaii	88,507.9	1,022.3	87,485.6	26,670.1	8,890.1	3,414.0	5,127.9	9,896.2	3,036.7	30,450.6
Nevada	1,260.8	-	1,260.8	0.4 ¹	13.5	78.0	162.6	11.5	73.4	921.3
Oregon	3,460.6	1.1	3,459.5	1,190.6	296.0	299.3	225.2	44.0	180.1	1,224.3
Washington	6,565.6	7.8	6,557.8	2,867.2	390.2	191.5	287.8	28.3	406.3	2,386.6
	11,513.6	33.8	11,479.8	5,182.8	817.9	480.5	519.0	14.4	524.7	3,940.4

- represents zero

¹ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary).

Table 76
Local General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
United States	\$570,196.7	1.3%	98.7%	39.8%	8.1%	5.4%	5.2%	5.0%	4.6%	30.6%
New England	25,106.3	1.7	98.3	48.7	2.9	2.8	5.5	1.9	4.3	32.3
Connecticut	7,199.2	<	*	51.2	1.3	2.8	5.4	3.3	4.0	32.0
Maine	2,126.5	<	*	55.5	2.2	3.8	3.4	1.2	6.4	27.4
Massachusetts	11,307.1	3.3	96.7	43.1	5.1	2.8	5.9	0.6	3.5	35.6
New Hampshire	1,969.8	2.2	97.8	50.2	0.8	3.3	5.3	5.0	5.7	27.6
Rhode Island	1,567.0	<	*	55.4	0.1	2.4	6.9	1.8	2.9	30.4
Vermont	936.7	<	*	68.2	0.3	1.6	3.0	0.1	9.2	17.7
Mideast	129,556.9	3.5	96.5	37.0	5.7	5.6	4.9	8.5	3.7	31.0
Delaware	1,086.4	0.9	99.1	57.4	0.6	5.7	5.7	0.1	4.0	25.6
District of Columbia	4,423.3	-	100.0	14.1	12.1	5.3	6.2	19.7	2.8	39.8
Maryland	9,568.4	0.8	99.2	43.6	2.3	6.2	5.9	0.4	4.4	36.4
New Jersey	20,699.0	1.9	98.1	45.5	2.3	4.0	5.4	5.2	3.3	32.5
New York	69,979.0	5.6	94.4	31.7	7.5	4.7	4.9	11.5	3.9	30.2
Pennsylvania	23,800.7	0.5	99.5	45.7	3.9	9.7	3.9	4.3	3.3	28.7
Great Lakes	88,367.4	0.5	99.5	43.0	7.2	4.0	5.4	3.7	6.1	30.2
Illinois	23,414.2	0.1	99.9	39.8	4.7	5.0	6.4	1.3	6.6	36.1
Indiana	10,099.8	0.6	99.4	48.1	11.3	3.4	3.4	3.8	4.5	25.0
Michigan	20,917.0	0.9	99.1	45.7	8.3	3.4	5.1	1.7	5.4	29.5
Ohio	21,485.3	0.5	99.5	42.6	7.7	3.8	5.5	6.6	5.6	27.6
Wisconsin	12,451.1	0.1	99.9	40.9	6.0	3.7	5.2	6.6	8.3	29.3
Plains	36,702.2	0.5	99.5	44.0	7.4	5.6	4.2	4.0	7.8	26.5
Iowa	5,733.5	1.3	98.7	45.0	9.5	3.8	3.8	2.3	9.7	24.6
Kansas	4,946.4	<	*	43.7	7.3	8.2	4.8	0.7	8.2	27.2
Minnesota	12,621.7	0.6	99.4	37.7	8.4	7.4	3.6	9.0	7.7	25.7
Missouri	8,237.6	<	*	49.3	6.3	4.0	5.5	0.9	5.9	28.1
Nebraska	3,048.4	0.2	99.8	48.7	6.8	3.2	3.7	1.5	7.5	28.4
North Dakota	1,059.5	1.1	98.9	50.0	0.7	5.9	3.2	2.6	8.8	27.7
South Dakota	1,055.2	0.4	99.6	55.2	2.8	2.3	4.1	1.0	10.7	23.6
Southeast	110,608.4	0.4	99.6	41.9	12.1	6.4	5.3	1.3	4.1	28.6
Alabama	6,227.3	0.1	99.9	38.5	18.9	6.3	5.2	0.7	6.0	24.2
Arkansas	3,002.6	<	*	56.3	8.0	5.7	4.3	0.1	5.9	19.6
Florida	30,739.7	0.2	99.8	35.9	8.9	7.7	6.7	0.8	4.4	35.3
Georgia	13,317.1	0.2	99.8	40.9	21.4	4.3	4.6	0.4	3.9	24.5
Kentucky	5,113.7	<	*	48.1	8.1	11.3	4.1	0.6	4.3	23.6
Louisiana	7,748.7	0.2	99.8	44.8	10.7	7.7	5.8	0.5	4.8	25.5

Table 76 (cont.)
Local General Expenditures, Percentage Distribution, FY 1992

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (cont.)										
Mississippi	\$4,049.4	<	*	41.3%	18.8%	5.3%	3.7%	0.6%	6.4%	23.9%
North Carolina	12,323.6	1.7	98.3	43.5	14.1	3.6	4.5	3.3	2.2	27.1
South Carolina	5,747.8	0.5	99.5	49.3	15.1	4.7	4.3	0.1	1.7	24.2
Tennessee	7,785.8	0.4	99.6	37.8	14.2	6.5	5.2	1.1	5.6	29.1
Virginia	11,975.5	0.6	99.4	45.5	3.8	5.7	5.0	4.2	3.3	32.0
West Virginia	2,577.3	0.1	99.9	60.9	8.4	9.6	2.7	0.0	1.4	16.9
Southwest										
Arizona	50,656.2	0.5	99.5	44.5	8.3	8.4	5.2	1.0	4.6	27.5
Arizona	8,421.8	2.5	97.5	38.0	4.3	9.6	5.9	3.6	5.1	31.0
New Mexico	2,823.7	0.8	99.2	46.3	5.2	6.3	5.8	1.0	5.3	29.2
Oklahoma	5,143.7	<	*	48.3	11.8	5.9	4.8	0.2	5.8	23.0
Texas	34,267.1	0.1	99.9	45.4	9.0	8.6	5.0	0.5	4.3	27.1
Rocky Mountain										
Colorado	15,822.9	0.5	99.5	43.3	6.8	6.7	4.8	3.2	6.2	28.4
Colorado	8,360.8	0.7	99.3	37.4	6.2	8.3	5.0	5.2	6.8	30.4
Idaho	1,740.6	0.6	99.4	47.5	11.3	1.9	4.9	1.7	7.1	25.0
Montana	1,438.6	0.6	99.4	53.6	4.1	5.8	3.9	2.0	5.8	24.1
Utah	2,895.3	0.2	99.8	52.2	3.8	5.6	4.9	0.5	4.8	27.9
Wyoming	1,387.5	0.1	99.9	44.6	14.4	5.9	4.1	0.5	4.3	26.1
Far West										
Alaska	113,376.5	0.9	99.1	32.4	9.3	4.2	5.6	8.8	3.8	35.0
Alaska	2,068.1	<	*	38.2	4.1	13.3	3.9	0.8	4.7	34.9
California	88,507.9	1.2	98.8	30.1	10.0	3.9	5.8	11.2	3.4	34.4
Hawaii	1,260.8	<	*	¹	1.1	6.2	12.9	0.9	5.8	73.1
Nevada	3,460.6	<	*	34.4	8.6	8.6	6.5	1.3	5.2	35.4
Oregon	6,565.6	0.1	99.9	43.7	5.9	2.9	4.4	0.4	6.2	36.3
Washington	11,513.6	0.3	99.7	45.0	7.1	4.2	4.5	0.1	4.6	34.2

- represents zero

< rounds to zero

* rounds to 100%

¹ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary).

Table 77
Local General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/92 Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
United States	\$2,235	\$29	\$2,207	\$889	\$182	\$120	\$116	\$113	\$103	\$684	255,075
New England	1,903	32	1,871	927	56	54	104	35	81	614	13,195
Connecticut	2,196	†	2,195	1,125	29	61	118	73	88	702	3,279
Maine	1,720	†	1,720	955	37	65	59	21	111	472	1,236
Massachusetts	1,887	63	1,824	813	96	52	112	12	67	672	5,993
New Hampshire	1,767	39	1,727	886	14	58	93	88	100	488	1,115
Rhode Island	1,565	†	1,565	868	2	38	107	28	46	476	1,001
Vermont	1,640	†	1,640	1,119	5	26	49	1	151	290	571
Mideast	2,937	120	2,835	1,086	169	165	145	251	108	912	44,117
Delaware	1,572	14	1,559	903	10	89	89	2	63	402	691
District of Columbia	7,561	-	7,561	1,066	915	404	466	1,491	208	3,012	585
Maryland	1,946	16	1,930	849	45	120	114	8	86	708	4,917
New Jersey	2,647	50	2,597	1,205	61	105	143	137	87	859	7,820
New York	3,864	215	3,649	1,225	291	180	190	445	149	1,167	18,109
Pennsylvania	1,984	10	1,974	906	77	191	78	86	66	570	11,995
Great Lakes	2,069	10	2,059	889	149	82	111	77	125	625	42,719
Illinois	2,016	2	2,014	803	95	101	130	25	133	727	11,613
Indiana	1,785	10	1,775	858	202	60	60	68	80	447	5,658
Michigan	2,217	21	2,196	1,013	184	75	113	38	120	653	9,434
Ohio	1,949	10	1,939	831	151	74	107	129	109	539	11,021
Wisconsin	2,494	3	2,490	1,019	150	92	129	165	206	730	4,993
Plains	2,048	10	2,038	901	153	115	86	81	159	542	17,920
Iowa	2,045	26	2,020	920	193	79	78	48	199	504	2,803
Kansas	1,967	†	1,967	859	144	161	93	14	161	534	2,515
Minnesota	2,825	17	2,808	1,064	238	208	101	254	217	725	4,468
Missouri	1,587	†	1,587	782	100	63	88	14	94	446	5,191
Nebraska	1,904	5	1,899	927	129	62	70	28	144	540	1,601
North Dakota	1,671	18	1,653	835	12	98	54	43	147	463	634
South Dakota	1,490	6	1,485	823	42	34	60	15	159	352	708
Southeast	1,810	7	1,803	758	219	115	95	23	74	517	61,103
Alabama	1,505	2	1,503	579	285	95	79	11	91	365	4,138
Arkansas	1,254	†	1,254	707	101	71	54	1	74	246	2,394
Florida	2,280	5	2,275	820	203	175	153	18	101	805	13,483
Georgia	1,966	3	1,963	803	420	84	90	8	76	481	6,773
Kentucky	1,362	1	1,362	655	110	154	56	8	58	321	3,754
Louisiana	1,811	4	1,807	811	194	140	105	9	86	462	4,279

Table 77 (cont.)
Local General Expenditures, Per Capita, FY 1992

Region and State	Total	Intergovernmental	Direct								Exhibit: 7/1/92 Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
Southeast (cont.)											
Mississippi	\$1,549	†	\$1,548	\$639	\$291	\$82	\$58	\$9	\$100	\$369	2,615
North Carolina	1,803	30	1,773	785	255	64	81	60	40	489	6,836
South Carolina	1,595	8	1,587	786	241	76	69	2	28	385	3,603
Tennessee	1,549	6	1,543	586	221	101	81	16	87	451	5,025
Virginia	1,873	10	1,863	852	70	107	94	79	61	598	6,394
West Virginia	1,425	1	1,424	867	120	137	38	†	20	241	1,809
Southwest											
Arizona	1,926	10	1,916	857	160	162	101	19	89	529	26,302
Arizona	2,198	55	2,142	836	94	211	130	78	111	682	3,832
New Mexico	1,785	14	1,771	827	92	113	104	18	95	522	1,582
Oklahoma	1,605	1	1,604	775	189	95	78	4	94	369	3,205
Texas	1,938	1	1,937	879	175	167	98	9	83	526	17,683
Rocky Mountain											
Colorado	2,074	11	2,063	898	142	138	99	67	128	589	7,629
Colorado	2,413	17	2,396	902	150	201	119	125	165	734	3,465
Idaho	1,633	10	1,623	776	184	31	80	27	116	409	1,066
Montana	1,750	11	1,739	937	72	102	69	35	102	422	822
Utah	1,599	4	1,595	835	60	89	79	8	77	447	1,811
Wyoming	2,984	2	2,981	1,331	430	176	122	14	129	780	465
Far West											
Alaska	2,694	25	2,668	872	249	113	152	238	103	942	42,090
Alaska	3,517	†	3,517	1,343	145	469	138	28	167	1,228	588
California	2,865	33	2,832	863	288	111	166	320	98	986	30,895
Hawaii	1,091	†	1,091	¹	12	68	141	10	64	797	1,156
Nevada	2,590	1	2,589	891	222	224	169	33	135	916	1,336
Oregon	2,209	3	2,207	965	131	64	97	10	137	803	2,972
Washington	2,239	7	2,232	1,008	159	93	101	3	102	766	5,143

- represents zero

† less than \$1 per capita

¹ The state directly finances elementary and secondary education.

Source: ACTR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary).

Table 78
Local General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1992 (millions)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
United States	11.1%	0.1%	11.0%	4.4%	0.9%	0.6%	0.6%	0.6%	0.5%	3.4%	\$5,128,373
New England	8.1	0.1	8.0	4.0	0.2	0.2	0.4	0.2	0.3	2.6	308,867
Connecticut	8.1	<	8.1	4.1	0.1	0.2	0.4	0.3	0.3	2.6	89,029
Maine	9.5	<	9.5	5.3	0.2	0.4	0.3	0.1	0.6	2.6	22,456
Massachusetts	8.0	0.3	7.7	3.4	0.4	0.2	0.5	0.1	0.3	2.8	141,884
New Hampshire	8.1	0.2	7.9	4.0	0.1	0.3	0.4	0.4	0.5	2.2	24,457
Rhode Island	7.7	<	7.7	4.3	<	0.2	0.5	0.1	0.2	2.3	20,304
Vermont	8.7	<	8.7	5.9	<	0.1	0.3	<	0.8	1.5	10,737
Mideast	12.5	0.4	12.1	4.6	0.7	0.7	0.6	1.1	0.5	3.9	1,033,068
Delaware	7.6	0.1	7.5	4.4	<	0.4	0.4	<	0.3	1.9	14,318
District of Columbia	27.1	-	27.1	3.8	3.3	1.4	1.7	5.3	0.7	10.8	16,333
Maryland	8.4	0.1	8.3	3.7	0.2	0.5	0.5	<	0.4	3.0	114,414
New Jersey	10.1	0.2	10.0	4.6	0.2	0.4	0.5	0.5	0.3	3.3	204,038
New York	16.0	0.9	15.1	5.1	1.2	0.7	0.8	1.8	0.6	4.8	436,354
Pennsylvania	9.6	<	9.6	4.4	0.4	0.9	0.4	0.4	0.3	2.8	247,611
Great Lakes	10.4	<	10.4	4.5	0.8	0.4	0.6	0.4	0.6	3.2	846,445
Illinois	9.3	<	9.2	3.7	0.4	0.5	0.6	0.1	0.6	3.3	252,858
Indiana	9.7	0.1	9.7	4.7	1.1	0.3	0.3	0.4	0.4	2.4	103,922
Michigan	11.3	0.1	11.2	5.2	0.9	0.4	0.6	0.2	0.6	3.3	184,765
Ohio	10.2	0.1	10.2	4.4	0.8	0.4	0.6	0.7	0.6	2.8	209,851
Wisconsin	13.1	<	13.1	5.4	0.8	0.5	0.7	0.9	1.1	3.8	95,049
Plains	10.7	0.1	10.6	4.7	0.8	0.6	0.5	0.4	0.8	2.8	343,430
Iowa	11.2	0.1	11.1	5.0	1.1	0.4	0.4	0.3	1.1	2.8	51,225
Kansas	10.1	<	10.1	4.4	0.7	0.8	0.5	0.1	0.8	2.8	48,764
Minnesota	13.8	0.1	13.7	5.2	1.2	1.0	0.5	1.2	1.1	3.5	91,611
Missouri	8.4	<	8.4	4.1	0.5	0.3	0.5	0.1	0.5	2.3	98,470
Nebraska	10.0	<	10.0	4.9	0.7	0.3	0.4	0.1	0.8	2.8	30,368
North Dakota	9.8	0.1	9.7	4.9	0.1	0.6	0.3	0.3	0.9	2.7	10,809
South Dakota	8.7	<	8.6	4.8	0.2	0.2	0.4	0.1	0.9	2.0	12,183
Southeast	10.1	<	10.1	4.2	1.2	0.6	0.5	0.1	0.4	2.9	1,095,327
Alabama	9.1	<	9.1	3.5	1.7	0.6	0.5	0.1	0.6	2.2	68,358
Arkansas	8.0	<	8.0	4.5	0.6	0.5	0.3	<	0.5	1.6	37,434
Florida	11.6	<	11.5	4.2	1.0	0.9	0.8	0.1	0.5	4.1	265,764
Georgia	10.6	<	10.6	4.3	2.3	0.5	0.5	<	0.4	2.6	125,642
Kentucky	8.2	<	8.2	4.0	0.7	0.9	0.3	<	0.4	1.9	62,043
Louisiana	11.4	<	11.3	5.1	1.2	0.9	0.7	0.1	0.5	2.9	68,167

Table 78 (cont.)
Local General Expenditures as a Percentage of Personal Income, FY 1992

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1992 (millions)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
Southeast (cont.)											
Mississippi	11.0%	<	11.0%	4.5%	2.1%	0.6%	0.4%	0.1%	0.7%	2.6%	\$36,827
North Carolina	10.1	0.2	9.9	4.4	1.4	0.4	0.5	0.3	0.2	2.7	122,117
South Carolina	9.8	0.1	9.8	4.9	1.5	0.5	0.4	<	0.2	2.4	58,410
Tennessee	8.8	<	8.7	3.3	1.2	0.6	0.5	0.1	0.5	2.6	88,816
Virginia	9.0	<	8.9	4.1	0.3	0.5	0.5	0.4	0.3	2.9	133,534
West Virginia	9.1	<	9.1	5.6	0.8	0.9	0.2	<	0.1	1.5	28,215
Southwest											
Arizona	10.8	0.1	10.7	4.8	0.9	0.9	0.6	0.1	0.5	3.0	469,785
Arizona	12.6	0.3	12.3	4.8	0.5	1.2	0.7	0.5	0.6	3.9	66,687
New Mexico	11.5	0.1	11.5	5.4	0.6	0.7	0.7	0.1	0.6	3.4	24,452
Oklahoma	9.8	<	9.8	4.7	1.2	0.6	0.5	<	0.6	2.3	52,630
Texas	10.5	<	10.5	4.8	0.9	0.9	0.5	<	0.5	2.9	326,016
Rocky Mountain											
Colorado	11.3	0.1	11.3	4.9	0.8	0.8	0.5	0.4	0.7	3.2	139,555
Colorado	11.7	0.1	11.6	4.4	0.7	1.0	0.6	0.6	0.8	3.6	71,600
Idaho	9.8	0.1	9.8	4.7	1.1	0.2	0.5	0.2	0.7	2.5	17,746
Montana	10.8	0.1	10.7	5.8	0.4	0.6	0.4	0.2	0.6	2.6	13,344
Utah	10.3	<	10.2	5.4	0.4	0.6	0.5	0.1	0.5	2.9	28,206
Wyoming	16.0	<	16.0	7.1	2.3	0.9	0.7	0.1	0.7	4.2	8,659
Far West											
Alaska	12.7	0.1	12.6	4.1	1.2	0.5	0.7	1.1	0.5	4.4	891,896
Alaska	15.9	<	15.9	6.1	0.7	2.1	0.6	0.1	0.8	5.6	12,970
California	13.4	0.2	13.3	4.0	1.3	0.5	0.8	1.5	0.5	4.6	659,567
Hawaii	4.9	<	4.9	< ¹	0.1	0.3	0.6	<	0.3	3.6	25,657
Nevada	12.0	<	12.0	4.1	1.0	1.0	0.8	0.2	0.6	4.2	28,931
Oregon	11.9	<	11.9	5.2	0.7	0.3	0.5	0.1	0.7	4.3	55,286
Washington	10.5	<	10.5	4.7	0.7	0.4	0.5	<	0.5	3.6	109,485

- represents zero

< rounds to zero

¹ The state directly finances elementary and secondary education.

Source: ACIR computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances: 1991-92* (Preliminary).

Public Employment and Public Employee Retirement Systems

The tables in this section were derived from *Public Employment: 1992* and *Finances of Employee-Retirement Systems of State and Local Governments: 1990-91* (Bureau of the Census).

The data are presented as total employment and as full-time equivalent employment. The latter is a statistic computed by the Census Bureau to represent the maximum number of full-time employees that could have been employed if the number of hours worked by part-time employees were worked by full-time employees.

Employment data are reported by national totals and by state for all employees (full-time and part-time) and for full-time equivalent employees (state and local employees only for state-by-state comparisons). Totals for federal employment in Tables 79 and 80 differ from the total in Table 81, 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 85 and 86 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 87 shows the cash and investment holdings of state and local retirement systems from 1975 to 1991. The amounts generally reflect the face or purchase value of the investments. This table shows how government and employee contributions are invested.

Table 79
Full-Time Equivalent Public Employment, Per 10,000 Population, Selected Years 1952-1992
 (thousands)

Year	Total Full-Time Equivalent Public Employment			Exhibit: Total Federal ¹
	Total	State	Local	
1952	4,012	958	3,054	2,583
1957	4,793	1,154	3,638	2,439
1962	5,958	1,478	4,480	2,539
1965	6,937	1,751	5,186	2,588
1967	7,455	1,946	5,509	2,993
1970	8,528	2,302	6,226	2,881
1972	9,237	2,487	6,750	2,795
1975	10,111	2,742	7,369	2,890
1977	10,591	2,903	7,688	2,848
1978	10,724	2,966	7,758	2,885
1979	10,944	3,072	7,871	2,869
1980	11,047	3,106	7,941	2,898
1981	10,917	3,087	7,830	2,865
1982	10,862	3,080	7,782	2,848
1983	10,885	3,116	7,769	2,875
1984	11,143	3,177	7,966	2,942
1985	11,352	3,255	8,097	3,021
1986	11,853	3,437	8,415	3,019
1987	12,086	3,491	8,595	3,091
1988	12,404	3,606	8,798	3,112
1989	12,723	3,709	9,014	3,114
1990	13,080	3,840	9,239	3,105
1991	13,186	3,829	9,356	3,103
1992	13,369	3,856	9,513	3,047

¹ For years after 1986, total federal civilian employment includes those working outside the United States.
 Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment: [year]*.

Table 80
Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1992

Year	Number (thousands)					Annual Percentage Change ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local	Total Public Sector	Federal (civilian)	Federal (military)	State	Local
1929	3,355	600	255	600	1,900						100.0%	17.9%	7.6%	17.9%	56.6%
1939	4,534	1,100	334	700	2,400	3.1	6.2	2.7	1.6	2.4%	100.0	24.3	7.4	15.4	52.9
1944	17,989	3,365	11,452	700	2,472	31.7	25.1	102.8	<	0.6	100.0	18.7	63.7	3.9	13.7
1949	7,818	2,047	1,615	1,037	3,119	-15.4	-9.5	-32.4	8.2	4.8	100.0	26.2	20.7	13.3	39.9
1952	10,740	2,583	3,636	1,060	3,461	11.2	8.1	31.1	0.7	3.5	100.0	24.1	33.9	9.9	32.2
1954	10,534	2,373	3,302	1,149	3,710	-1.0	-4.2	-4.7	4.1	3.5	100.0	22.5	31.3	10.9	35.2
1957	10,842	2,439	2,796	1,300	4,307	1.0	0.9	-5.4	4.2	5.1	100.0	22.5	25.8	12.0	39.7
1959 ²	10,991	2,399	2,504	1,454	4,634	0.7	-0.8	-5.4	5.8	3.7	100.0	21.8	22.8	13.2	40.2
1964	12,750	2,528	2,686	1,873	5,663	3.0	1.1	1.4	5.2	4.1	100.0	19.8	21.1	14.7	44.4
1965	13,243	2,588	2,654	2,028	5,973	3.9	2.4	-1.2	8.3	5.5	100.0	19.5	20.0	15.3	45.1
1970	16,093	2,881	3,065	2,755	7,392	4.0	2.2	2.9	6.3	4.4	100.0	17.9	19.0	17.1	45.9
1971	16,029	2,872	2,713	2,832	7,612	-0.4	-0.3	-11.5	2.8	3.0	100.0	17.9	16.9	17.7	47.5
1972	16,081	2,795	2,322	2,957	8,007	0.3	-2.7	-14.4	4.4	5.2	100.0	17.4	14.4	18.4	49.8
1973	16,390	2,786	2,252	3,013	8,339	1.9	-0.3	-3.0	1.9	4.1	100.0	17.0	13.7	18.4	50.9
1974	16,790	2,874	2,162	3,155	8,599	2.4	3.2	-4.0	4.7	3.1	100.0	17.1	12.9	18.8	51.2
1975	17,102	2,890	2,128	3,271	8,813	1.9	0.6	-1.6	3.7	2.5	100.0	16.9	12.4	19.1	51.5
1976	17,094	2,843	2,082	3,343	8,826	<	-1.6	-2.2	2.2	0.1	100.0	16.6	12.2	19.6	51.6
1977	17,534	2,848	2,075	3,491	9,120	2.6	0.2	-0.3	4.4	3.3	100.0	16.2	11.8	19.9	52.0
1978	17,690	2,885	2,062	3,539	9,204	0.9	1.3	-0.6	1.4	0.9	100.0	16.3	11.7	20.0	52.0
1979	17,998	2,869	2,027	3,699	9,403	1.7	-0.6	-1.7	4.5	2.2	100.0	15.9	11.3	20.6	52.2
1980	18,264	2,898	2,051	3,753	9,562	1.5	1.0	1.2	1.5	1.7	100.0	15.9	11.2	20.5	52.4
1981	18,051	2,865	2,083	3,726	9,377	-1.2	-1.1	1.6	-0.7	-1.9	100.0	15.9	11.5	20.6	51.9
1982	17,970	2,848	2,109	3,764	9,249	-0.4	-0.6	1.2	1.0	-1.4	100.0	15.8	11.7	20.9	51.5
1983	18,157	2,874	2,123	3,816	9,344	1.0	0.9	0.7	1.4	1.0	100.0	15.8	11.7	21.0	51.5
1984	18,573	2,942	2,138	3,898	9,595	2.3	2.4	0.7	2.1	2.7	100.0	15.8	11.5	21.0	51.7
1985	18,841	3,021	2,151	3,984	9,685	1.4	2.7	0.6	2.2	0.9	100.0	16.0	11.4	21.1	51.4
1986	19,102	3,019	2,169	4,068	9,846	1.4	-0.1	0.8	2.1	1.7	100.0	15.8	11.4	21.3	51.5
1987	19,456	3,091	2,174	4,115	10,076	1.9	2.4	0.2	1.2	2.3	100.0	15.9	11.2	21.2	51.8
1988	19,726	3,112	2,138	4,236	10,240	1.4	0.7	-1.7	2.9	1.6	100.0	15.8	10.8	21.5	51.9
1989	20,009	3,114	2,130	4,365	10,400	1.4	0.1	-0.4	3.0	1.6	100.0	15.6	10.6	21.8	52.0
1990	20,412	3,105	2,044	4,503	10,760	2.0	-0.3	-4.0	3.2	3.5	100.0	15.2	10.0	22.1	52.7
1991	20,540	3,103	1,986	4,521	10,930	0.6	-0.1	-2.8	0.4	1.6	100.0	15.1	9.7	22.0	53.2
1992	20,552	3,047	1,807	4,595	11,103	0.1	-1.8	-9.0	1.6	1.6	100.0	14.8	8.8	22.4	54.0

< rounds to zero

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

²First year for which figures include Alaska and Hawaii.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Public Employment: [year]*; *Statistical Abstract of the United States 1993*; and *Historical Statistics of the United States, Colonial Times to 1970*.

Table 81
Public Employees by State, 1992

Region and State	All Employees (full and part-time)				Full-Time Equivalent Employment, State and Local Governments			
	All Governments	Federal (civilian) ¹	State	Local	Number		Number Per 10,000 Population	
					State	Local	State	Local
United States	18,685,536	2,987,680	4,594,635	11,103,221	3,856,222	9,513,001	151	373
New England	859,413	127,351	252,477	479,585	210,252	413,287		
Connecticut	198,474	24,498	63,843	110,133	54,154	97,013	165	296
Maine	97,493	16,234	26,961	54,298	22,006	43,142	178	349
Massachusetts	382,110	62,291	101,646	218,173	84,983	192,263	142	321
New Hampshire	72,893	8,358	21,328	43,207	16,296	35,507	147	320
Rhode Island	65,338	10,262	24,225	30,851	19,890	27,739	198	276
Vermont	43,105	5,708	14,474	22,923	12,923	17,623	227	309
Mideast	3,440,113	719,193	717,218	2,003,702	628,888	1,781,736		
Delaware	48,886	5,476	24,385	19,025	20,179	17,508	293	254
District of Columbia ²	279,174	222,755	n.a.	56,419	n.a.	54,655	n.a.	928
Maryland	412,784	135,717	97,529	179,538	82,072	157,555	167	321
New Jersey	543,575	73,738	131,841	337,996	115,770	301,639	149	387
New York	1,428,145	149,200	290,433	988,512	267,429	883,648	148	488
Pennsylvania	727,549	132,307	173,030	422,212	143,438	366,731	119	305
Great Lakes	2,954,989	331,049	725,616	1,898,324	582,612	1,543,936		
Illinois	795,741	106,163	164,182	525,396	136,623	430,555	117	370
Indiana	396,910	42,878	115,618	238,414	95,157	202,428	168	358
Michigan	638,557	58,536	172,502	407,519	137,853	322,618	146	342
Ohio	755,108	93,538	176,781	484,789	140,305	399,414	127	363
Wisconsin	368,673	29,934	96,533	242,206	72,674	188,921	145	377
Plains	1,418,599	180,496	365,072	873,031	295,348	681,481		
Iowa	220,395	19,801	60,418	140,176	47,354	108,439	168	386
Kansas	221,250	26,381	56,168	138,701	47,882	109,182	190	433
Minnesota	344,270	33,790	83,922	226,558	67,332	172,611	150	385
Missouri	362,545	65,989	90,424	206,132	74,049	173,662	143	334
Nebraska	138,492	16,120	34,545	87,827	28,746	70,885	179	441
North Dakota	64,365	8,313	21,964	34,088	16,468	21,047	259	331
South Dakota	67,282	10,102	17,631	39,549	13,517	25,655	190	361
Southeast	4,450,737	707,705	1,197,520	2,545,512	1,031,260	2,257,074		
Alabama	323,024	58,055	94,907	170,062	81,101	154,311	196	373
Arkansas	169,655	20,437	53,364	95,854	46,596	81,988	194	342
Florida	879,320	114,218	187,813	577,289	164,501	499,569	122	370
Georgia	530,101	93,480	127,075	309,546	114,464	282,589	170	419
Kentucky	256,346	38,022	85,605	132,719	76,254	120,762	203	322
Louisiana	316,731	35,051	103,048	178,632	88,767	160,577	207	375

Table 81 (cont.)
Public Employees by State, 1992

Region and State	All Employees (full and part-time)				Full-Time Equivalent Employment, State and Local Governments			
	All Governments	Federal (civilian) ¹	State	Local	Number		Number Per 10,000 Population	
					State	Local	State	Local
Southeast (cont.)								
Mississippi	202,512	25,871	55,388	121,253	47,433	107,726	181	412
North Carolina	479,609	50,798	127,279	301,532	109,046	259,801	159	380
South Carolina	260,940	32,775	90,504	137,661	77,754	123,944	216	344
Tennessee	341,225	53,872	90,593	196,760	75,930	178,014	151	354
Virginia	568,676	167,735	141,664	259,277	115,817	229,158	182	359
West Virginia	122,598	17,391	40,280	64,927	33,597	58,635	185	324
Southwest								
Arizona	268,285	40,437	64,804	163,044	54,064	145,074	141	379
New Mexico	148,053	27,700	53,317	67,036	42,159	60,209	267	381
Oklahoma	266,285	45,667	79,346	141,272	67,071	120,740	209	376
Texas	1,277,974	178,973	278,281	820,720	239,702	748,291	136	424
Rocky Mountain								
Colorado	288,473	57,029	72,424	159,020	53,004	132,136	153	381
Idaho	87,001	11,293	25,586	50,122	20,250	39,846	190	373
Montana	83,102	12,392	23,693	47,017	17,095	37,134	207	451
Utah	152,331	35,442	46,491	70,398	39,618	53,337	219	294
Wyoming	51,178	6,582	13,154	31,442	11,274	25,307	242	543
Far West								
Alaska	69,516	15,897	27,485	26,134	24,246	21,781	413	371
California	2,024,169	312,207	385,807	1,326,155	321,860	1,107,981	104	359
Hawaii	102,269	25,287	61,786	15,196	50,657	13,882	437	120
Nevada	84,806	11,581	20,961	52,264	19,142	46,859	144	353
Oregon	226,003	30,920	63,229	131,854	49,704	105,507	167	354
Washington	390,353	68,592	120,368	201,393	98,016	177,403	191	345

¹ Excludes employees working outside the U.S. Total includes 37,756 not allocated by state.

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

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment 1992*, Table 6.

Table 82
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1992¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992		
												Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions) ¹
United States	8.3%	8.6%	9.2%	7.8%	7.7%	7.9%	7.8%	7.8%	8.3%	8.3%	8.1%	8.1%	100%	\$390,997
New England	7.2	7.4	8.5	7.2	6.4	6.5	6.4	6.5	6.9	6.7	6.6	6.8	84	20,053
Connecticut	6.5	6.8	7.1	6.1	6.0	6.1	6.0	6.3	6.6	6.6	6.6	6.7	82	5,635
Maine	7.8	7.9	8.5	7.6	7.1	7.2	7.0	7.1	7.8	7.9	7.9	7.8	97	1,673
Massachusetts	7.3	7.5	8.9	7.8	6.5	6.5	6.6	6.5	6.8	6.5	6.3	6.5	81	8,889
New Hampshire	7.4	6.9	7.8	6.2	5.5	5.7	5.1	5.2	5.6	5.7	5.9	6.3	78	1,460
Rhode Island	7.2	7.8	8.9	8.2	7.6	7.5	7.5	7.6	8.3	7.9	7.8	8.1	100	1,568
Vermont	8.6	9.0	9.8	7.7	7.5	7.2	7.1	7.8	8.9	8.2	8.0	8.2	102	829
Mideast	7.7	8.6	9.8	8.0	8.0	8.0	8.1	8.1	8.6	8.6	8.3	8.6	107	84,269
Delaware	6.3	8.0	8.2	7.6	7.8	7.8	7.6	7.6	8.1	8.1	7.4	8.3	102	1,137
District of Columbia ²	7.6	11.1	14.1	13.1	12.8	12.9	14.3	13.8	13.9	15.0	14.4	13.3	164	2,057
Maryland	7.5	7.9	9.4	8.4	7.3	7.4	7.3	7.4	8.0	7.9	7.5	7.3	90	7,945
New Jersey	6.8	6.9	8.3	7.3	6.8	6.9	6.6	6.7	7.2	7.3	7.5	7.8	97	14,995
New York	8.8	10.2	11.1	8.9	9.5	9.5	9.9	10.0	10.5	10.2	9.8	10.2	127	42,255
Pennsylvania	6.4	7.1	7.8	6.5	6.2	6.2	6.1	6.1	6.5	6.6	6.4	6.8	84	15,880
Great Lakes	7.7	8.2	8.6	7.6	7.5	7.8	7.6	7.4	7.9	7.9	7.9	8.0	99	64,005
Illinois	7.1	7.9	8.6	7.2	7.0	7.2	7.0	6.8	7.3	7.3	7.2	7.3	90	17,385
Indiana	8.2	7.7	7.5	7.0	7.2	7.3	7.2	7.3	7.8	8.0	8.0	8.1	100	7,848
Michigan	8.7	9.5	9.7	8.9	8.6	8.8	8.6	8.3	8.6	8.6	8.6	8.8	108	15,322
Ohio	6.8	7.1	7.7	7.0	7.1	7.3	7.4	7.2	7.7	7.7	7.7	7.8	96	15,358
Wisconsin	9.1	9.4	9.6	8.4	8.3	8.6	8.1	8.0	8.5	8.3	8.7	9.1	113	8,090
Plains	8.3	8.6	8.7	7.9	7.6	7.8	7.6	7.8	8.4	8.3	8.1	8.1	101	26,232
Iowa	8.5	8.5	8.6	8.1	8.3	8.3	8.2	8.6	9.3	9.3	8.8	9.0	112	4,316
Kansas	9.4	8.7	8.2	7.4	7.6	7.6	7.3	7.9	8.8	8.5	8.4	8.6	106	3,907
Minnesota	9.6	9.4	10.1	8.5	8.2	8.6	8.3	8.1	9.0	8.9	8.9	8.8	109	7,522
Missouri	6.5	7.5	8.1	6.8	6.4	6.6	6.2	6.4	6.9	6.8	6.7	6.6	81	6,150
Nebraska	8.4	9.3	8.8	9.0	8.1	8.5	8.4	8.9	9.3	9.0	8.9	8.7	108	2,510
North Dakota	9.5	10.3	8.0	9.2	9.2	9.5	8.7	9.5	10.1	9.2	9.2	9.6	118	945
South Dakota	9.9	9.9	9.1	7.9	7.6	7.7	7.7	7.4	7.8	7.8	7.6	7.7	95	881
Southeast	8.5	8.2	8.6	7.8	7.7	7.7	7.5	7.5	8.2	8.2	7.9	7.2	89	73,774
Alabama	8.3	8.3	8.8	8.6	8.8	8.5	8.2	8.3	8.7	8.9	8.8	8.6	106	5,477
Arkansas	7.7	7.5	7.6	7.4	7.4	7.4	7.1	7.1	7.6	7.6	7.9	8.3	103	2,849
Florida	8.9	8.3	9.0	6.8	6.6	6.8	6.7	6.8	7.7	7.5	7.1	7.0	86	17,804
Georgia	7.9	8.1	9.2	8.4	7.8	7.8	7.7	7.6	8.5	8.4	8.0	8.0	99	9,397
Kentucky	8.0	7.7	7.8	7.2	7.2	7.5	7.3	7.3	7.9	8.2	8.4	8.3	103	4,790
Louisiana	10.0	9.4	9.3	7.8	8.7	8.7	8.5	8.4	8.8	9.1	9.0	8.9	110	5,722

Table 82 (cont.)
 State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1992

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992		
												Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions) ¹
Southeast (cont.)														
Mississippi	9.2%	8.8%	9.2%	8.3%	8.9%	8.7%	8.6%	8.7%	9.7%	9.4%	9.1%	9.2%	114%	\$3,166
North Carolina	8.5	8.2	8.5	8.7	8.4	8.0	8.2	8.0	8.7	8.7	8.4	8.3	103	9,463
South Carolina	7.8	8.1	8.9	8.7	8.6	8.8	8.5	8.5	9.0	8.9	8.5	8.6	107	4,751
Tennessee	9.0	8.2	8.5	8.1	7.6	7.5	7.4	7.3	8.0	7.9	7.5	7.5	93	6,153
Virginia	7.5	7.9	8.6	7.3	7.0	7.1	7.0	7.0	7.7	7.6	7.3	1.6	20	2,031
West Virginia	8.5	8.7	8.4	8.4	8.8	9.0	8.7	8.4	8.4	8.8	8.4	8.2	101	2,169
Southwest														
Arizona	8.5	8.2	9.8	7.5	7.8	8.1	8.1	8.0	8.6	8.6	8.5	8.6	106	37,566
New Mexico	10.6	9.9	11.4	9.5	8.8	9.0	9.1	8.5	9.4	9.3	9.0	9.1	112	5,671
Oklahoma	10.6	10.8	11.4	10.2	10.0	9.9	9.9	9.9	10.6	10.7	10.8	10.4	129	2,385
Texas	8.4	8.0	8.1	7.2	7.8	8.1	8.0	7.8	8.4	8.5	8.4	8.7	107	4,296
	8.0	7.8	8.4	7.1	7.5	7.7	7.7	7.8	8.4	8.3	8.3	8.3	103	25,214
Rocky Mountain														
Colorado	10.0	9.5	10.1	8.4	8.6	8.9	8.9	8.7	9.2	9.2	9.3	9.0	111	11,635
Idaho	9.7	9.3	10.3	8.0	7.9	8.5	8.5	8.5	8.8	8.8	9.0	8.6	106	5,717
Montana	9.6	8.4	9.3	7.9	8.0	8.3	8.2	8.2	8.6	8.5	8.6	8.7	107	1,421
Utah	10.2	9.8	10.5	9.2	9.9	9.4	9.2	8.8	10.4	10.1	10.5	10.3	127	1,297
Wyoming	10.3	10.1	9.8	9.1	9.2	9.1	8.9	8.6	9.1	9.2	9.2	8.8	109	2,300
	11.1	11.1	10.5	9.0	11.7	12.5	12.5	12.1	12.3	12.4	11.9	10.9	134	901
Far West														
Alaska	10.2	9.9	10.4	8.2	8.0	8.6	8.1	8.0	8.7	8.7	8.6	8.7	107	73,463
California	13.2	12.3	13.9	14.9	16.4	16.5	15.7	15.6	16.6	15.6	15.4	14.9	184	1,823
Hawaii	10.2	9.9	10.9	8.1	7.9	8.1	8.1	8.0	8.7	8.7	8.6	8.6	106	54,124
Nevada	9.6	9.7	9.7	8.0	7.6	7.4	7.3	7.6	8.4	8.4	8.4	8.4	104	2,067
Oregon	8.9	9.4	9.8	7.4	8.2	7.8	7.6	7.5	7.9	8.5	7.9	7.9	98	2,113
Washington	10.1	9.9	10.8	8.7	8.7	8.8	8.6	8.5	9.1	8.9	9.0	9.1	112	4,699
	9.9	10.1	10.1	8.5	8.3	8.3	8.3	8.1	8.7	8.6	8.6	8.6	106	8,637

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 nine or ten months per year.

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

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

Table 83
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1965-1992

Region and State	Earnings as a Percentage of U.S. Average											1992	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹
United States	\$5,916	\$8,364	\$11,532	\$16,044	\$22,620	\$24,108	\$25,068	\$26,244	\$27,516	\$28,740	\$29,748	100%	\$30,816
New England	95%	96%	93%	94%	95%	95%	96%	99%	102%	102%	102%	102	31,572
Connecticut	110	111	103	102	107	108	111	118	120	122	123	125	38,460
Maine	83	79	78	86	82	81	83	84	85	88	90	86	26,592
Massachusetts	103	103	102	104	103	103	104	107	107	106	106	107	32,832
New Hampshire	87	90	85	85	83	86	86	90	92	94	94	95	29,328
Rhode Island	95	99	100	104	107	107	108	108	109	110	109	110	33,912
Vermont	88	92	88	86	85	86	87	89	100	91	92	92	28,284
Mideast	104	105	109	108	109	109	110	111	111	112	112	113	34,864
Delaware	93	94	91	92	95	94	96	97	98	98	96	100	30,744
District of Columbia ²	114	108	131	133	131	129	130	127	124	126	127	124	38,100
Maryland	100	104	106	104	108	108	110	111	113	113	111	110	34,008
New Jersey	109	108	107	105	107	109	109	111	113	114	119	120	36,876
New York	115	116	119	111	116	114	116	120	120	119	120	123	37,752
Pennsylvania	94	98	101	101	98	98	96	98	99	101	103	103	31,704
Great Lakes	103	104	103	105	101	103	102	102	101	101	102	103	31,596
Illinois	109	111	114	110	104	108	106	106	105	103	103	104	31,980
Indiana	97	91	86	89	88	89	89	89	89	91	90	89	27,480
Michigan	111	118	116	120	114	119	115	115	113	113	114	116	35,652
Ohio	94	95	95	98	95	96	98	97	96	96	96	97	29,820
Wisconsin	105	106	102	108	102	103	102	102	101	100	105	107	33,048
Plains	89	88	89	92	90	91	89	90	89	89	89	88	27,158
Iowa	89	90	94	95	91	91	92	93	93	96	92	93	28,716
Kansas	85	83	85	86	86	84	83	85	85	84	83	84	25,812
Minnesota	104	107	107	108	109	117	117	112	110	111	111	108	33,420
Missouri	88	88	87	86	86	88	85	87	85	85	84	82	25,380
Nebraska	84	84	83	89	84	85	82	87	87	87	87	85	26,340
North Dakota	88	85	88	98	97	96	88	91	90	88	88	88	27,036
South Dakota	84	79	81	81	76	76	75	74	75	76	76	76	23,400
Southeast	79	78	79	82	82	81	80	80	80	81	80	79	24,460
Alabama	76	74	80	82	85	82	80	81	78	79	78	77	23,616
Arkansas	71	67	72	74	75	75	72	71	70	70	73	74	22,704
Florida	85	91	91	89	90	92	94	94	94	92	90	88	27,264
Georgia	74	77	78	78	81	82	81	80	81	80	79	78	23,976
Kentucky	82	82	81	85	81	80	79	78	78	81	83	82	25,356
Louisiana	82	79	76	80	82	78	75	76	75	76	76	76	23,364

Table 83 (cont.)
 State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1965-1992

Region and State	Earnings as a Percentage of U.S. Average											1992	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹
Southeast (cont.)													
Mississippi	66%	65%	70%	71%	69%	67%	66%	68%	70%	68%	67%	67%	\$20,700
North Carolina	90	86	83	86	88	87	88	88	89	90	88	85	26,220
South Carolina	74	74	75	80	80	80	79	80	80	79	78	79	24,216
Tennessee	78	75	77	83	82	80	81	79	82	81	80	80	24,564
Virginia	87	90	89	90	91	91	92	94	94	94	91	90	27,660
West Virginia	81	78	75	81	79	80	77	75	74	79	77	77	23,880
Southwest													
Arizona	90	88	88	92	93	91	90	87	87	86	85	84	25,893
New Mexico	106	105	104	108	109	108	112	104	104	104	101	98	30,048
Oklahoma	90	85	84	89	87	86	82	80	80	80	80	78	24,132
Texas	80	79	77	81	81	83	82	79	77	77	75	76	23,412
	85	84	87	89	91	89	87	86	85	84	84	84	25,980
Rocky Mountain													
Colorado	93	87	89	97	95	92	90	89	87	87	88	86	26,510
Idaho	97	94	100	104	107	105	102	104	101	101	102	101	31,104
Montana	84	78	83	89	84	80	79	83	79	78	81	80	24,600
Utah	95	87	89	93	91	88	86	84	84	83	84	81	25,080
Wyoming	96	91	86	99	95	89	87	85	85	86	87	84	25,896
	95	85	89	100	99	97	93	90	88	87	87	84	25,872
Far West													
Alaska	113	110	110	113	118	116	115	113	113	114	114	114	34,990
California	151	146	158	163	166	163	158	149	145	147	140	133	40,956
Hawaii	132	127	125	126	127	129	130	127	128	130	130	129	39,744
Nevada	105	114	112	105	99	94	94	95	98	99	102	104	31,932
Oregon	107	106	103	107	105	104	105	103	104	107	107	108	33,144
Washington	104	100	102	105	101	100	98	98	97	97	98	101	31,212
	109	108	110	116	110	108	106	105	104	104	105	107	32,952

¹ Annual estimated earnings are the average earnings for October multiplied by 12. This represents an estimate of annual earnings because some employees, especially in education and natural resource functions, may be paid nine or ten months per year.

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

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

Table 84
State and Local Employment, Full-Time Equivalent per 10,000 Population, Selected Years 1965-1992¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992 ¹
United States	358	420	476	488	476	492	496	505	513	526	523	524
New England												
Connecticut	321	371	417	445	451	472	479	484	487	477	473	461
Maine	336	412	446	458	462	475	492	502	524	524	523	528
Massachusetts	360	401	457	500	457	480	493	501	495	480	465	462
New Hampshire	337	361	432	450	435	458	437	441	466	446	462	466
Rhode Island	319	379	456	471	436	440	451	465	478	470	465	474
Vermont	362	424	486	481	474	481	496	531	528	546	533	536
Mideast												
Delaware	392	472	532	526	514	524	541	546	533	564	544	547
District of Columbia	401	643	726	762	785	817	893	876	919	939	926	928
Maryland	358	411	496	547	476	500	498	508	513	519	506	488
New Jersey	316	374	456	502	485	497	500	516	525	538	539	536
New York	406	514	535	539	589	609	628	634	635	640	622	635
Pennsylvania	303	351	401	401	379	390	395	395	397	411	406	425
Great Lakes												
Illinois	331	396	446	446	435	446	447	449	462	491	490	488
Indiana	361	383	434	451	447	467	470	488	490	515	515	526
Michigan	365	404	470	470	459	485	485	485	458	494	513	488
Ohio	323	366	410	438	435	453	460	462	473	483	485	490
Wisconsin	360	414	463	480	471	505	488	491	499	511	517	522
Plains												
Iowa	386	432	483	508	510	555	540	560	575	593	587	554
Kansas	436	470	511	536	537	564	556	582	598	621	620	623
Minnesota	370	425	480	498	468	471	481	483	516	534	530	536
Missouri	322	392	442	465	437	440	446	451	465	479	478	477
Nebraska	399	498	564	590	565	591	607	593	598	616	617	620
North Dakota	391	450	466	502	503	540	548	539	545	548	560	590
South Dakota	383	483	482	500	495	507	521	504	514	540	541	551
Southeast												
Alabama	316	394	450	504	486	497	499	510	529	563	568	569
Arkansas	296	380	424	465	454	462	465	478	489	512	519	536
Florida	396	434	485	471	444	454	454	471	497	507	495	492
Georgia	345	432	523	563	534	540	552	562	575	590	579	588
Kentucky	301	356	432	423	428	445	455	464	494	514	527	525
Louisiana	380	438	517	532	530	527	530	526	535	569	574	582
Mississippi	339	422	468	514	528	525	542	551	566	590	586	594
North Carolina	304	372	443	508	487	488	504	513	520	529	536	539
South Carolina	300	397	473	515	504	527	527	533	538	560	562	560
Tennessee	360	414	475	490	459	474	479	494	499	521	505	505
Virginia	324	396	487	503	495	513	516	521	536	545	538	541
West Virginia	348	412	478	511	500	497	501	504	497	514	507	509
Southwest												
Arizona	372	435	509	506	458	486	481	489	509	507	505	520
New Mexico	399	486	563	589	559	564	592	610	609	641	650	647
Oklahoma	367	420	480	524	509	524	525	533	543	578	583	585
Texas	346	405	476	488	490	495	500	516	526	547	548	560
Rocky Mountain												
Colorado	436	484	539	515	488	529	537	530	537	560	551	534
Idaho	390	455	508	481	470	506	519	507	519	558	550	563
Montana	411	479	557	556	525	541	544	540	611	645	644	658
Utah	392	449	497	463	452	481	480	485	491	510	513	513
Wyoming	496	603	628	643	695	707	714	741	768	778	778	785
Far West												
Alaska	454	515	722	803	799	770	758	789	813	786	772	784
California	397	447	497	468	436	461	463	474	473	476	470	463
Hawaii	389	496	489	503	479	502	505	517	525	566	567	556
Nevada	424	519	554	501	489	497	500	498	477	507	488	497
Oregon	426	463	522	514	485	501	520	522	524	537	540	521
Washington	406	469	502	495	474	498	515	512	514	524	531	536

¹ Number of employees is for October.

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

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

Table 85
State-Local Employee Retirement Systems
Receipts and Payments, Selected Years 1975-1991
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990	1991 ¹
ALL SYSTEMS									
Receipts	\$18,898	\$37,313	\$71,262	\$88,149	\$99,381	\$97,580	\$100,125	\$111,338	\$108,240
Employee Contributions	4,488	6,466	9,468	10,586	11,241	11,882	12,862	13,853	16,268
Government Contributions	9,116	17,532	27,247	28,599	30,384	30,642	31,286	32,578	33,164
From State Governments	4,093	7,581	12,227	12,446	13,500	13,108	13,249	13,995	14,473
From Local Governments	5,023	9,951	15,172	16,152	16,884	17,534	18,037	18,583	18,691
Earnings on Investments	5,294	13,315	34,546	48,965	57,756	55,056	55,978	64,907	58,808
Payments	\$7,490	\$14,008	\$24,414	\$27,299	\$30,495	\$33,099	\$36,174	\$39,757	\$43,479
Benefits	6,540	12,207	21,999	24,442	27,386	29,724	32,992	35,966	39,421
Withdrawals	950	1,801	2,414	2,079	2,308	2,414	2,122	2,430	2,607
Other	-	-	509	778	801	960	1,060	1,361	1,451
Excess of Receipts over Payments	\$11,408	\$23,305	\$46,848	\$60,850	\$68,886	\$64,481	\$63,951	\$71,581	\$64,761
STATE									
Receipts	\$14,208	\$28,603	\$55,791	\$68,982	\$77,706	\$76,444	\$81,090	\$89,162	\$85,576
Employee Contributions	3,552	5,285	7,901	8,939	9,428	9,942	10,813	11,648	12,563
Government Contributions	6,597	13,010	20,751	21,693	23,258	23,394	24,357	25,502	26,007
From State Governments	3,974	7,399	11,976	12,162	13,199	12,798	13,155	13,964	14,455
From Local Governments	2,623	5,611	8,944	9,531	10,159	10,596	11,202	11,538	11,553
Earnings on Investments	4,059	10,308	27,139	38,350	45,021	43,108	45,919	52,012	47,006
Payments	\$5,207	\$10,257	\$18,602	\$20,472	\$22,734	\$24,861	\$27,705	\$30,536	\$33,297
Benefits	4,480	8,809	16,183	18,187	20,537	22,445	25,277	27,562	30,167
Withdrawals	727	1,448	2,047	1,691	1,652	1,765	1,702	2,041	2,156
Other	-	-	372	595	545	652	725	933	974
Excess of Receipts over Payments	\$9,001	\$18,346	\$37,189	\$48,510	\$54,972	\$51,583	\$53,385	\$58,626	\$52,280
LOCAL									
Receipts	\$4,691	\$8,709	\$15,470	\$19,167	\$21,674	\$21,136	\$19,036	\$22,177	\$22,664
Employee Contributions	936	1,180	1,567	1,647	1,814	1,941	2,048	2,205	3,705
Government Contributions	2,519	4,521	6,496	6,906	7,126	7,248	6,929	7,077	7,156
From State Governments	119	181	251	284	301	310	94	32	18
From Local Governments	2,400	4,340	6,226	6,622	6,825	6,938	6,835	7,045	7,138
Earnings on Investments	1,236	3,008	7,407	10,615	12,735	11,948	10,059	12,895	11,803
Payments	\$2,283	\$3,752	\$6,321	\$6,827	\$7,761	\$8,237	\$8,469	\$9,221	\$10,183
Benefits	2,060	3,399	5,816	6,255	6,849	7,280	7,716	8,404	9,255
Withdrawals	223	353	367	389	656	650	420	389	451
Other	-	-	138	184	256	308	334	428	477
Excess of Receipts over Payments	\$2,408	\$4,957	\$9,149	\$12,340	\$13,913	\$12,899	\$10,566	\$12,956	\$12,480

¹ 1991 is the last year for which the data is available.

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

Table 86
State-Local Employee Retirement Systems
Percentage Distribution of Receipts, Selected Years 1975-1991

	1975	1980	1985	1986	1987	1988	1989	1990	1991
ALL SYSTEMS									
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	23.7	17.3	13.3	12.0	11.3	12.2	12.8	12.4	15.0
Government Contributions	48.2	47.0	38.2	32.4	30.6	31.4	31.2	29.3	30.6
From State Governments	21.7	20.3	17.2	14.1	13.6	13.4	13.2	12.6	13.4
From Local Governments	26.6	26.7	21.3	18.3	17.0	18.0	18.0	16.7	17.3
Earnings on Investments	28.0	35.7	48.5	55.5	58.1	56.4	55.9	58.3	54.3
STATE									
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	25.0	18.5	14.2	13.0	12.1	13.0	13.3	13.1	14.7
Government Contributions	46.4	45.5	37.2	31.4	29.9	30.6	30.0	28.6	30.4
From State Governments	28.0	25.9	21.5	17.6	17.0	16.7	16.2	15.7	16.9
From Local Governments	18.5	19.6	16.0	13.8	13.1	13.9	13.8	12.9	13.5
Earnings on Investments	28.6	36.0	48.6	55.6	57.9	56.4	56.6	58.3	54.9
LOCAL									
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	20.0	13.5	10.1	8.6	8.4	9.2	10.8	9.9	16.3
Government Contributions	53.7	51.9	42.0	36.0	32.9	34.3	36.4	31.9	31.6
From State Governments	2.5	2.1	1.6	1.5	1.4	1.5	0.5	0.1	0.1
From Local Governments	51.2	49.8	40.2	34.5	31.5	32.8	35.9	31.8	31.5
Earnings on Investments	26.3	34.5	47.9	55.4	58.8	56.5	52.8	58.1	52.1

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

Table 87
State-Local Employee Retirement Systems
Cash and Investment Holdings, Selected Years 1975-1991
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990	1991
Holdings									
Cash and Investment Holdings									
at End of Fiscal Year	\$98,064	\$185,227	\$374,433	\$436,721	\$512,854	\$562,606	\$628,778	\$720,801	\$783,405
Cash and Deposits	2,020	4,220	17,213	16,167	40,351	41,627	56,141	54,072	49,904
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	4,301	5,095	3,593	4,318	4,639
Time Savings Deposits and Nonfederal Short-Term Investments	n.a.	n.a.	n.a.	n.a.	36,650	36,532	52,548	49,754	45,265
Securities	95,383	179,483	349,356	405,612	452,728	496,382	544,449	620,702	681,342
Governmental	7,296	36,775	109,404	118,240	147,036	153,726	161,104	178,383	193,465
Federal Government	6,569	32,750	108,122	117,044	146,630	152,998	160,713	177,912	192,996
United States Treasury	2,215	17,520	77,285	88,283	115,753	119,347	122,926	140,105	149,095
Federal Agency	4,354	15,230	30,837	28,761	30,677	33,651	37,786	37,807	43,900
State and Local Government	728	4,025	1,282	1,196	606	728	391	471	469
Nongovernmental	88,087	142,708	239,952	287,372	305,692	342,655	383,346	442,319	487,878
Corporate Bonds	53,600	75,037	82,409	93,044	92,168	113,739	132,692	151,216	158,811
Corporate Stocks	21,762	38,590	103,639	135,304	163,356	185,854	193,937	214,919	243,904
Mortgages	7,328	12,843	25,421	31,518	28,759	20,965	18,020	27,864	23,611
Funds Held in Trust	n.a.	n.a.	n.a.	n.a.	10,832	9,823	16,756	18,308	25,057
Other Nongovernmental Securities	5,397	16,238	28,189	27,506	10,577	12,274	21,941	30,012	36,495
Other Investments	660	1,524	7,864	14,942	19,775	24,598	28,189	46,027	52,159
Real Property	n.a.	n.a.	3,800	5,600	6,292	11,480	9,811	15,888	18,566
Miscellaneous Investments	n.a.	n.a.	4,064	9,342	13,482	13,118	18,378	30,139	33,592
Percentage Distribution									
Cash and Investment Holdings									
at End of Fiscal Year	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cash and Deposits	2.1	2.3	4.6	3.7	7.9	7.4	8.9	7.5	6.4
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	0.8	0.9	0.6	0.6	0.6
Time Savings Deposits and Nonfederal Short-Term Investments	n.a.	n.a.	n.a.	n.a.	7.1	6.5	8.4	6.9	5.8
Securities	97.3	96.9	93.3	92.9	88.3	88.2	86.6	86.1	87.0
Governmental	7.4	19.9	29.2	27.1	28.7	27.3	25.6	24.7	24.7
Federal Government	6.7	17.7	28.9	26.8	28.6	27.2	25.6	24.7	24.6
United States Treasury	2.3	9.5	20.6	20.2	22.6	21.2	19.5	19.4	19.0
Federal Agency	4.4	8.2	8.2	6.6	6.0	6.0	6.0	5.2	5.6
State and Local Government	0.7	2.2	0.3	0.3	0.1	0.1	0.1	0.1	0.1
Nongovernmental	89.8	77.0	64.1	65.8	59.6	60.9	61.0	61.4	62.3
Corporate Bonds	54.7	40.5	22.0	21.3	18.0	20.2	21.1	21.0	20.3
Corporate Stocks	22.2	20.8	27.7	31.0	31.9	33.0	30.8	29.8	31.1
Mortgages	7.5	6.9	6.8	7.2	5.6	3.7	2.9	3.9	3.0
Funds Held in Trust	n.a.	n.a.	n.a.	n.a.	2.1	1.7	2.7	2.5	3.2
Other Nongovernmental Securities	5.5	8.8	7.5	6.3	2.1	2.2	3.5	4.2	4.7
Other Investments	0.7	0.8	2.1	3.4	3.9	4.4	4.5	6.4	6.7
Real Property	n.a.	n.a.	1.0	1.3	1.2	2.0	1.6	2.2	2.4
Miscellaneous Investments	n.a.	n.a.	1.1	2.1	2.6	2.3	2.9	4.2	4.3

n.a. — not available

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

Federal, State, and Local Debt

The debt section has three subsections and one historical table. The subsections are state and local, state only, and local only, each containing four tables. Table 88 traces federal, state, and local debt for selected years since 1929.

The first table in each subsection (Tables 89, 91, and 93) gives a summary of the different types of debt for each government and the percentage changes from the beginning of the fiscal year. Short-term debt is interest-bearing debt payable within one year from the date of issue, such as bond anticipation notes, tax anticipation notes, and warrants. Long-term nonguaranteed debt is payable sole-

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

The second table in each subsection (Tables 90, 92, and 94), gives the per capita debt. This provides one way of comparing debt from different regions or localities.

Table 88
Federal, State, and Local Debt, Selected Years 1929-1992

Fiscal Year	Amount (billions of current dollars)				As a Percentage of GDP				Percentage Distribution			
	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local	Total ¹	Federal	State	Local
1929	\$33.4	\$16.9	\$2.3	\$14.2	32.1%	16.3%	2.2%	13.7%	100.0%	50.6%	6.9%	42.5%
1939	60.5	40.4	3.5	16.6	66.3	44.2	3.8	18.2	100.0	66.8	5.8	27.4
1949	273.7	252.8	4.0	16.9	105.1	97.1	1.5	6.5	100.0	92.4	1.5	6.2
1954	309.7	270.8	9.6	29.3	83.1	72.7	2.6	7.9	100.0	87.4	3.1	9.5
1959	348.8	284.7	16.9	47.2	70.4	57.4	3.4	9.5	100.0	81.6	4.8	13.5
1964	409.0	316.8	25.0	67.2	62.9	48.8	3.8	10.3	100.0	77.5	6.1	16.4
1965	416.8	317.3	27.0	72.5	59.3	45.2	3.8	10.3	100.0	76.1	6.5	17.4
1970	514.5	370.9	42.0	101.6	50.9	36.7	4.2	10.1	100.0	72.1	8.2	19.7
1975	765.3	544.1	72.1	149.1	48.3	34.3	4.5	9.4	100.0	71.1	9.4	19.5
1980	1,249.9	914.3	122.0	213.6	46.2	33.8	4.5	7.9	100.0	73.1	9.8	17.1
1985	2,398.8	1,827.5	211.9	359.4	59.4	45.2	5.2	8.9	100.0	76.2	8.8	15.0
1986	2,788.4	2,129.5	247.7	411.2	65.3	49.9	5.8	9.6	100.0	76.4	8.9	14.7
1987	3,072.7	2,354.1	265.7	452.9	67.7	51.9	5.9	10.0	100.0	76.6	8.6	14.7
1988	3,369.6	2,614.6	276.8	478.2	68.8	53.4	5.6	9.8	100.0	77.6	8.2	14.2
1989	3,679.5	2,881.1	295.5	502.9	70.1	54.9	5.6	9.6	100.0	78.3	8.0	13.7
1990	4,126.7	3,266.1	318.3	542.3	74.7	59.1	5.8	9.8	100.0	79.1	7.7	13.1
1991	4,598.9	3,683.1	345.6	570.2	81.1	65.0	6.1	10.1	100.0	80.1	7.5	12.4
1992	5,052.8	4,082.9	371.9	598.1	83.7	67.6	6.2	9.9	100.0	80.8	7.4	11.8

Note: Figures include debt amounts held in government accounts.

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

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*. GDP from Table 1, this volume.

Table 89
State-Local Debt, by Type, FY1992
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Non-guaranteed	Total ¹	Short-Term	Guaranteed	Non-guaranteed
United States	\$970,043	\$21,331	\$294,811	\$653,901	\$54,311	(\$381)	\$25,606	\$29,088
New England	65,971	2,182	29,136	34,653	3,439	(869)	3,752	556
Connecticut	15,639	364	9,089	6,186	(887)	(576)	985	(1,296)
Maine	4,070	47	1,300	2,723	16	(72)	(64)	152
Massachusetts	32,943	1,544	14,765	16,634	3,373	(21)	2,037	1,357
New Hampshire	5,375	47	1,604	3,724	136	(32)	30	138
Rhode Island	5,930	126	1,777	4,027	723	(177)	753	147
Vermont	2,014	54	601	1,359	78	33	11	58
Mideast	226,562	8,748	79,382	138,432	10,854	(1,026)	9,542	2,338
Delaware	4,556	48	881	3,627	357	(24)	80	301
District of Columbia ²	4,938	-	3,315	1,623	84	-	156	(72)
Maryland	19,053	119	8,493	10,441	1,536	-	739	797
New Jersey	34,541	1,408	10,206	22,927	805	(108)	1,002	(89)
New York	116,061	6,195	40,505	69,361	8,796	(962)	6,026	3,732
Pennsylvania	47,413	978	15,982	30,453	(724)	(68)	1,539	(2,331)
Great Lakes	117,702	3,064	42,511	72,127	5,864	540	3,037	2,287
Illinois	40,578	528	16,554	23,496	2,664	49	2,039	576
Indiana	12,485	816	1,815	9,854	1,277	675	22	580
Michigan	23,912	177	8,349	15,386	495	795	916	(444)
Ohio	25,754	961	7,918	16,875	9	235	(789)	1,033
Wisconsin	14,973	582	7,875	6,516	1,419	28	849	542
Plains	54,594	1,346	13,604	39,644	1,701	319	(55)	1,437
Iowa	5,385	149	1,370	3,866	278	34	66	178
Kansas	7,159	82	1,874	5,203	(66)	(68)	4	(2)
Minnesota	19,395	949	6,581	11,865	490	331	(172)	331
Missouri	11,825	123	2,530	9,172	703	31	45	627
Nebraska	6,471	33	755	5,683	134	(10)	6	138
North Dakota	1,954	9	318	1,627	29	1	(12)	40
South Dakota	2,405	1	176	2,228	133	-	8	125
Southeast	198,726	1,126	46,351	151,249	9,289	(37)	3,592	5,734
Alabama	11,119	20	3,566	7,533	333	(27)	370	(10)
Arkansas	5,023	26	933	4,064	184	4	196	(16)
Florida	54,673	72	8,322	46,279	2,130	21	625	1,484
Georgia	20,705	116	5,609	14,980	1,939	(27)	878	1,088
Kentucky	15,717	17	1,178	14,522	1,355	10	147	1,198
Louisiana	18,886	111	6,669	12,106	(513)	(31)	585	(1,067)
Mississippi	5,038	14	1,760	3,264	169	(2)	79	92
North Carolina	17,247	188	4,316	12,743	587	(72)	(2)	661
South Carolina	11,385	202	2,783	8,400	1,074	47	142	885
Tennessee	12,377	274	4,309	7,794	167	107	152	(92)
Virginia	20,252	78	6,242	13,932	2,120	(19)	492	1,647
West Virginia	6,304	8	664	5,632	(256)	(48)	(72)	(136)
Southwest	99,239	736	29,996	68,507	2,252	(344)	1,093	1,503
Arizona	18,933	7	5,039	13,887	429	(375)	576	228
New Mexico	4,558	21	809	3,728	(382)	(9)	(83)	(290)
Oklahoma	8,909	2	965	7,942	232	1	76	155
Texas	66,839	706	23,183	42,950	1,973	39	524	1,410
Rocky Mountain	33,139	73	6,054	27,012	2,889	(34)	301	2,622
Colorado	15,849	4	3,847	11,998	1,977	(5)	156	1,826
Idaho	1,920	31	353	1,536	189	(12)	38	163
Montana	2,937	16	444	2,477	556	(5)	79	482
Utah	10,374	19	1,151	9,204	226	24	14	223
Wyoming	2,059	3	259	1,797	(59)	(1)	14	(72)
Far West	174,110	4,056	47,777	122,277	18,025	1,070	4,344	12,611
Alaska	8,985	8	2,341	6,636	(1,074)	3	(382)	(695)
California	114,160	3,756	22,452	87,952	16,079	1,332	3,339	11,408
Hawaii	6,048	45	3,513	2,490	715	-	241	474
Nevada	6,510	10	2,721	3,779	287	(16)	(143)	440
Oregon	10,360	121	6,949	3,290	129	(164)	(4)	297
Washington	28,047	116	9,801	18,130	1,889	(91)	1,293	687

- represents zero

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: 1991-92* (Preliminary Report), Table 25.

Table 90
State-Local Debt, by Type, Per Capita, FY 1992

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year			Exhibit: 7/1/92 Population (thousands)
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed	
United States	\$3,847	\$85	\$1,169	\$2,593	\$165	(\$3)	\$87	\$81	255,075
New England	5,000	165	2,208	2,626	261	(66)	284	42	13,195
Connecticut	4,752	111	2,762	1,880	(270)	(175)	299	(394)	3,279
Maine	3,295	38	1,052	2,205	13	(58)	(52)	123	1,236
Massachusetts	5,494	258	2,463	2,774	563	(4)	340	226	5,993
New Hampshire	4,864	43	1,451	3,370	123	(29)	27	125	1,115
Rhode Island	5,908	126	1,770	4,011	721	(176)	751	147	1,001
Vermont	3,551	95	1,060	2,397	136	15	20	102	571
Mideast	5,135	198	1,799	3,138	222	(24)	208	38	44,117
Delaware	6,701	71	1,296	5,333	525	(34)	118	441	691
District of Columbia ²	8,136	-	5,462	2,675	141	-	258	(117)	585
Maryland	3,920	24	1,747	2,148	316	†	152	164	4,917
New Jersey	4,451	181	1,315	2,955	104	(14)	129	(11)	7,820
New York	6,427	343	2,243	3,841	487	(53)	334	207	18,109
Pennsylvania	3,964	82	1,336	2,546	(61)	6	129	(195)	11,995
Great Lakes	2,755	72	995	1,688	119	12	65	42	42,719
Illinois	3,515	46	1,434	2,036	231	4	177	50	11,613
Indiana	2,226	145	324	1,757	228	120	4	104	5,658
Michigan	2,552	19	891	1,642	53	2	98	(47)	9,434
Ohio	2,354	88	724	1,543	1	(21)	(72)	94	11,021
Wisconsin	3,022	117	1,589	1,315	286	6	171	109	4,993
Plains	3,047	75	759	2,212	77	17	(8)	67	17,920
Iowa	1,927	53	490	1,383	100	12	24	64	2,803
Kansas	2,870	33	751	2,085	(26)	(27)	2	(1)	2,515
Minnesota	4,376	214	1,485	2,677	111	75	(39)	75	4,468
Missouri	2,292	24	490	1,778	136	6	9	122	5,191
Nebraska	4,062	21	474	3,567	84	(6)	4	86	1,601
North Dakota	3,076	14	500	2,562	44	1	(19)	62	634
South Dakota	3,420	2	250	3,169	188	†	11	178	708
Southeast	3,252	18	759	2,475	108	(1)	49	60	61,103
Alabama	2,719	5	872	1,842	82	(6)	91	(3)	4,138
Arkansas	2,117	11	393	1,713	77	2	82	(7)	2,394
Florida	4,118	5	627	3,486	160	2	47	112	13,483
Georgia	3,126	18	847	2,262	293	(4)	133	164	6,773
Kentucky	4,233	5	317	3,911	365	3	40	323	3,754
Louisiana	4,442	26	1,568	2,847	(121)	(7)	137	(251)	4,279

Table 90 (cont.)
State-Local Debt, by Type, Per Capita, FY 1992

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year			Exhibit: 7/1/92 Population (thousands)
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	1,943	5	679	1,259	65	(1)	30	36	2,615
North Carolina	2,560	28	641	1,891	87	(11)	†	98	6,836
South Carolina	3,198	57	782	2,360	302	13	40	249	3,603
Tennessee	2,499	55	870	1,574	33	22	31	(19)	5,025
Virginia	3,222	12	993	2,216	337	(3)	78	262	6,394
West Virginia	3,500	4	369	3,127	(142)	(27)	(40)	(75)	1,809
Southwest									
Arizona	5,049	2	1,344	3,703	114	(100)	153	61	3,832
New Mexico	2,945	14	523	2,408	(247)	(6)	(54)	(188)	1,582
Oklahoma	2,806	1	304	2,501	73	†	24	49	3,205
Texas	3,853	41	1,336	2,476	114	2	30	81	17,683
Rocky Mountain									
Colorado	4,693	1	1,139	3,553	586	(2)	46	541	3,465
Idaho	1,847	30	339	1,478	182	(11)	36	157	1,066
Montana	3,636	20	549	3,066	688	(5)	97	597	822
Utah	5,861	11	650	5,200	127	(6)	8	126	1,811
Wyoming	4,478	7	563	3,907	(125)	(1)	31	(155)	465
Far West									
Alaska	15,763	14	4,107	11,642	(1,885)	5	(670)	(1,219)	588
California	3,758	124	739	2,895	529	44	110	376	30,895
Hawaii	5,329	40	3,095	2,194	631	†	213	418	1,156
Nevada	5,071	8	2,120	2,943	224	(7)	(111)	343	1,336
Oregon	3,545	41	2,378	1,126	44	(56)	(1)	101	2,972
Washington	5,589	23	1,953	3,613	376	(18)	258	137	5,143

- represents zero

† less than \$1 per capita

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: 1991-92* (Preliminary Report), Table 25.

Table 91
State Debt, by Type, FY 1992
(millions)

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year		
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed
United States	\$371,901	\$2,949	\$96,598	\$272,353	\$26,347	(\$440)	\$11,849	\$14,938
New England	49,608	366	20,716	28,526	2,910	(704)	3,382	233
Connecticut	11,957	5	6,567	5,385	(1,050)	(570)	832	(1,311)
Maine	2,637	-	430	2,207	52	(96)	34	114
Massachusetts	24,008	274	11,428	12,306	2,906	128	1,690	1,088
New Hampshire	4,313	-	684	3,630	187	-	44	143
Rhode Island	5,151	83	1,183	3,885	758	(167)	748	176
Vermont	1,543	3	426	1,113	57	1	34	22
Mideast²	100,493	1,433	19,139	79,921	7,266	(187)	2,258	5,195
Delaware	3,542	6	512	3,024	327	(6)	16	316
Maryland	8,335	-	2,183	6,152	807	-	139	667
New Jersey	19,786	14	3,316	16,455	747	(3)	176	574
New York	55,868	899	8,288	46,681	4,064	(297)	1,829	2,533
Pennsylvania	12,962	513	4,840	7,609	1,322	120	98	1,104
Great Lakes	53,762	112	12,466	41,183	2,799	8	1,103	1,687
Illinois	18,742	8	5,702	13,032	503	3	313	187
Indiana	5,172	13	-	5,158	548	7	-	541
Michigan	10,357	3	1,185	9,168	248	2	518	(273)
Ohio	12,193	88	2,827	9,279	826	(4)	73	757
Wisconsin	7,299	-	2,753	4,546	674	-	199	475
Plains	17,485	82	2,439	14,964	1,498	13	84	1,401
Iowa	1,884	11	-	1,873	264	2	-	261
Kansas	486	-	-	486	149	-	-	149
Minnesota	4,143	-	1,634	2,509	202	-	60	142
Missouri	6,301	70	804	5,427	526	14	24	488
Nebraska	1,754	<	-	1,754	158	<	-	159
North Dakota	1,027	-	-	1,027	63	(3)	-	67
South Dakota	1,889	1	-	1,889	135	<	-	135
Southeast	62,383	385	12,755	49,243	3,764	39	781	2,945
Alabama	4,129	<	1,026	3,102	(85)	<	(39)	(46)
Arkansas	1,942	4	155	1,783	178	3	88	87
Florida	12,295	1	1,415	10,880	1,212	(9)	124	1,097
Georgia	4,471	-	2,886	1,585	819	-	525	294
Kentucky	6,619	-	44	6,574	594	-	(14)	608
Louisiana	9,994	72	3,527	6,394	(735)	(27)	58	(766)

Table 91 (cont.)
State Debt, by Type, FY 1992
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed
Southeast (cont.)								
Mississippi	\$1,626	-	\$676	\$950	\$213	-	\$6	\$207
North Carolina	3,819	-	668	3,151	329	-	91	239
South Carolina	4,685	155	845	3,684	496	35	16	444
Tennessee	2,806	152	624	2,030	16	85	(64)	(4)
Virginia	7,403	<	515	6,887	902	<	38	864
West Virginia	2,594	-	372	2,223	(175)	(48)	(48)	(79)
Southwest								
Arizona	2,849	-	-	2,849	309	-	-	309
New Mexico	1,605	9	93	1,503	(146)	(1)	(13)	(133)
Oklahoma	3,657	<	16	3,640	(73)	<	(5)	(68)
Texas	8,001	<	3,417	4,584	315	<	(2)	317
Rocky Mountain								
Colorado	2,977	-	26	2,952	318	-	(3)	321
Idaho	1,292	<	-	1,292	170	<	-	170
Montana	1,868	12	205	1,650	256	(5)	135	126
Utah	2,153	13	331	1,809	242	3	92	148
Wyoming	895	-	-	895	(27)	-	(1)	(26)
Far West								
Alaska	4,942	6	595	4,340	(349)	3	(11)	(342)
California	37,824	481	11,517	25,826	5,868	481	3,577	1,810
Hawaii	4,687	45	2,329	2,313	485	<	54	431
Nevada	1,934	1	873	1,061	226	(3)	123	106
Oregon	6,295	-	5,246	1,049	(155)	(90)	(158)	93
Washington	7,192	2	4,437	2,754	672	1	453	218

- represents zero

< rounds to zero

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.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1992*, Table 34.

Table 92
State Debt, by Type, Per Capita, FY 1992

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year			Exhibit: 7/1/92 Population (thousands)
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed	
United States	\$1,461	\$12	\$380	\$1,070	\$88	(\$2)	\$43	\$47	254,490
New England	3,760	28	1,570	2,162	221	(53)	256	18	13,195
Connecticut	3,646	2	2,003	1,642	(308)	(173)	259	(394)	3,279
Maine	2,134	-	348	1,786	39	(78)	27	90	1,236
Massachusetts	4,006	46	1,907	2,053	487	21	283	183	5,993
New Hampshire	3,869	-	613	3,255	131	-	33	97	1,115
Rhode Island	5,146	83	1,181	3,881	774	(166)	749	191	1,001
Vermont	2,702	6	746	1,949	81	1	55	25	571
Mideast²	2,278	32	434	1,812	125	(5)	44	86	44,117
Delaware	5,126	9	741	4,376	397	(9)	12	394	691
Maryland	1,695	-	444	1,251	146	-	23	122	4,917
New Jersey	2,530	2	424	2,104	74	†	19	56	7,820
New York	3,085	50	458	2,578	216	(17)	100	133	18,109
Pennsylvania	1,081	43	404	634	107	10	7	90	11,995
Great Lakes	1,259	3	292	964	57	†	24	33	42,719
Illinois	1,614	1	491	1,122	34	†	24	9	11,613
Indiana	914	2	-	912	90	1	-	89	5,658
Michigan	1,098	†	126	972	20	†	55	(35)	9,434
Ohio	1,106	8	256	842	67	†	5	63	11,021
Wisconsin	1,462	-	551	911	125	-	36	89	4,993
Plains	976	5	136	835	78	1	4	74	17,920
Iowa	672	4	-	668	92	1	-	92	2,803
Kansas	193	-	-	193	58	-	-	58	2,515
Minnesota	927	-	366	562	38	-	11	28	4,468
Missouri	1,214	14	155	1,045	94	3	4	88	5,191
Nebraska	1,096	†	-	1,096	94	†	-	94	1,601
North Dakota	1,620	-	-	1,620	102	(5)	-	108	634
South Dakota	2,668	1	-	2,668	177	1	-	177	708
Southeast	1,021	6	209	806	48	1	10	37	61,103
Alabama	998	†	248	750	(32)	†	(12)	(20)	4,138
Arkansas	811	2	65	745	68	1	37	30	2,394
Florida	912	†	105	807	76	(1)	8	70	13,483
Georgia	660	-	426	234	109	-	70	39	6,773
Kentucky	1,763	-	12	1,751	141	-	(4)	144	3,754
Louisiana	2,336	17	824	1,494	(186)	(7)	9	(189)	4,279

Table 92 (cont.)
State Debt, by Type, Per Capita, FY 1992

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year			Exhibit: 7/1/92 Population (thousands)
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	\$622	-	\$259	\$363	\$77	-	†	\$77	2,615
North Carolina	559	-	98	461	41	-	12	29	6,836
South Carolina	1,300	43	235	1,023	123	9	2	112	3,603
Tennessee	558	30	124	404	(5)	17	(15)	(7)	5,025
Virginia	1,158	†	81	1,077	123	†	5	118	6,394
West Virginia	1,434	-	205	1,229	(102)	(27)	(28)	(48)	1,809
Southwest									
Arizona	743	-	-	743	66	-	-	66	3,832
New Mexico	1,015	6	59	950	(116)	(1)	(10)	(106)	1,582
Oklahoma	1,141	†	5	1,136	(34)	†	(2)	(32)	3,205
Texas	452	†	193	259	9	†	(4)	13	17,683
Rocky Mountain									
Colorado	859	-	7	852	72	-	(1)	73	3,465
Idaho	1,212	†	-	1,212	133	†	-	133	1,066
Montana	2,272	15	249	2,008	280	(6)	163	123	822
Utah	1,189	7	183	999	109	1	48	60	1,811
Wyoming	1,924	-	-	1,924	(79)	-	(1)	(78)	465
Far West									
Alaska	8,404	10	1,013	7,381	(878)	5	(51)	(833)	588
California	1,224	16	373	836	172	16	111	45	30,895
Hawaii	4,054	39	2,014	2,001	359	†	14	346	1,156
Nevada	1,448	1	653	794	116	(2)	69	50	1,336
Oregon	2,118	-	1,765	353	(89)	(31)	(84)	26	2,972
Washington	1,398	†	863	535	98	†	68	29	5,143

- represents zero

† less than \$1 per capita

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

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

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances: 1992*, Table 34.

Table 93
Local Debt, by Type, FY 1992
(millions)

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year		
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed
United States	\$598,142	\$18,382	\$198,213	\$381,548	\$27,964	\$59	\$13,757	\$14,150
New England	16,363	1,816	8,420	6,127	529	(165)	370	323
Connecticut	3,682	359	2,522	801	163	(6)	153	15
Maine	1,433	47	870	516	(36)	24	(98)	38
Massachusetts	8,935	1,270	3,337	4,328	467	(149)	347	269
New Hampshire	1,062	47	920	94	(51)	(32)	(14)	(5)
Rhode Island	779	43	594	142	(35)	(10)	5	(29)
Vermont	471	51	175	246	21	8	(23)	36
Mideast	126,069	7,315	60,243	58,511	3,588	(839)	7,284	(2,857)
Delaware	1,014	42	369	603	30	(18)	64	(15)
District of Columbia	4,938	-	3,315	1,623	84	-	156	(72)
Maryland	10,718	119	6,310	4,289	729	-	600	130
New Jersey	14,755	1,394	6,890	6,472	58	(105)	826	(663)
New York	60,193	5,296	32,217	22,680	4,732	(665)	4,197	1,199
Pennsylvania	34,451	465	11,142	22,844	(2,046)	(52)	1,441	(3,435)
Great Lakes	63,940	2,952	30,045	30,944	3,065	532	1,934	600
Illinois	21,836	520	10,852	10,464	2,161	46	1,726	389
Indiana	7,313	803	1,815	4,696	729	668	22	39
Michigan	13,555	174	7,164	6,218	247	21	398	(171)
Ohio	13,561	873	5,091	7,596	(817)	(231)	(862)	276
Wisconsin	7,674	582	5,122	1,970	745	28	650	67
Plains	37,109	1,264	11,165	24,680	203	306	(139)	36
Iowa	3,501	138	1,370	1,993	14	32	66	(83)
Kansas	6,673	82	1,874	4,717	(215)	(68)	4	(151)
Minnesota	15,252	949	4,947	9,356	288	331	(232)	189
Missouri	5,524	53	1,726	3,745	177	17	21	139
Nebraska	4,717	33	755	3,929	(24)	(10)	6	(21)
North Dakota	927	9	318	600	(34)	4	(12)	(27)
South Dakota	516	<	176	339	(2)	<	8	(10)
Southeast	136,343	741	33,596	102,006	5,525	(76)	2,811	2,789
Alabama	6,990	20	2,540	4,431	418	(27)	409	36
Arkansas	3,081	22	778	2,281	6	1	108	(103)
Florida	42,378	71	6,907	35,399	918	30	502	387
Georgia	16,234	116	2,723	13,395	1,120	(27)	353	794
Kentucky	9,098	17	1,134	7,948	761	10	161	590
Louisiana	8,892	39	3,142	5,712	222	(4)	527	(301)

Table 93 (cont.)
Local Debt, by Type, FY 1992
(millions)

Region and State	Total	Short-Term	Long-Term		Total ¹	Net Change from Prior Fiscal Year		
			Guaranteed	Nonguaranteed		Short-Term	Guaranteed	Nonguaranteed
Southeast (cont.)								
Mississippi	\$3,412	\$14	\$1,084	\$2,314	(\$44)	(\$2)	\$73	(\$115)
North Carolina	13,428	188	3,648	9,592	258	(72)	(93)	422
South Carolina	6,700	47	1,938	4,716	578	12	126	441
Tennessee	9,571	122	3,685	5,764	151	22	216	(88)
Virginia	12,849	78	5,727	7,045	1,218	(19)	454	783
West Virginia	3,710	8	292	3,409	(81)	<	(24)	(57)
Southwest								
Arizona	83,127	726	26,470	55,931	1,848	(343)	1,113	1,078
New Mexico	16,084	7	5,039	11,038	120	(375)	576	(81)
Oklahoma	2,953	12	716	2,225	(236)	(8)	(70)	(157)
Texas	5,252	2	949	4,302	305	1	81	223
Texas	58,838	706	19,766	38,366	1,658	39	526	1,093
Rocky Mountain								
Colorado	23,954	47	5,493	18,414	1,931	(32)	78	1,884
Idaho	12,872	4	3,821	9,046	1,659	(5)	159	1,505
Montana	628	31	353	244	19	(12)	38	(7)
Utah	1,069	4	239	827	300	<	(56)	356
Wyoming	8,221	6	820	7,395	(16)	(14)	(78)	75
Wyoming	1,164	3	259	902	(32)	(1)	15	(46)
Far West								
Alaska	111,237	3,521	22,782	84,934	11,279	677	306	10,295
California	4,043	2	1,746	2,296	(725)	-	(371)	(353)
Hawaii	76,336	3,275	10,935	62,126	10,211	851	(238)	9,598
Nevada	1,361	<	1,184	177	230	<	187	43
Oregon	4,576	9	1,848	2,718	61	(7)	(266)	334
Washington	4,065	121	1,703	2,241	284	(74)	154	204
Washington	20,855	114	5,364	15,376	1,217	(92)	840	469

- represents zero

< rounds to zero

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

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

Table 94
Local Debt, by Type, Per Capita, FY 1992

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/92 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
United States	\$2,345	\$72	\$777	\$1,496	\$84	(\$1)	\$46	\$39	255,075
New England	1,240	138	638	464	40	(12)	28	25	13,195
Connecticut	1,123	109	769	244	53	(1)	49	5	3,279
Maine	1,159	38	704	417	(31)	19	(81)	30	1,236
Massachusetts	1,491	212	557	722	79	(25)	58	45	5,993
New Hampshire	952	42	825	85	(55)	(29)	(21)	(6)	1,115
Rhode Island	778	42	594	142	(31)	(10)	7	(28)	1,001
Vermont	826	89	306	431	32	14	(43)	60	571
Mideast	2,858	166	1,366	1,326	68	(20)	159	(72)	44,117
Delaware	1,468	61	534	872	21	(27)	85	(37)	691
District of Columbia	8,441	-	5,667	2,774	283	-	357	(74)	585
Maryland	2,180	24	1,283	872	124	†	108	16	4,917
New Jersey	1,887	178	881	828	(9)	(15)	99	(93)	7,820
New York	3,324	292	1,779	1,252	252	(38)	227	63	18,109
Pennsylvania	2,872	39	929	1,904	(180)	(4)	118	(293)	11,995
Great Lakes	1,497	69	703	724	62	12	41	9	42,719
Illinois	1,880	45	934	901	175	4	144	28	11,613
Indiana	1,293	142	321	830	119	118	1	†	5,658
Michigan	1,437	18	759	659	18	2	38	(22)	9,434
Ohio	1,230	79	462	689	(84)	(22)	(82)	20	11,021
Wisconsin	1,537	117	1,026	394	139	5	123	11	4,993
Plains	2,071	71	623	1,377	(1)	17	(12)	(6)	17,920
Iowa	1,249	49	489	711	2	11	22	(32)	2,803
Kansas	2,653	33	745	1,876	(107)	(28)	(4)	(75)	2,515
Minnesota	3,414	212	1,107	2,094	37	73	(61)	26	4,468
Missouri	1,064	10	332	721	27	3	2	22	5,191
Nebraska	2,946	21	472	2,454	(30)	(6)	1	(25)	1,601
North Dakota	1,462	14	502	946	(52)	7	(18)	(41)	634
South Dakota	729	1	249	479	(8)	(1)	10	(17)	708
Southeast	2,231	12	550	1,669	60	(1)	39	23	61,103
Alabama	1,689	5	614	1,071	83	(7)	93	(4)	4,138
Arkansas	1,287	9	325	953	(9)	†	43	(52)	2,394
Florida	3,143	5	512	2,625	18	2	29	(14)	13,483
Georgia	2,397	17	402	1,978	115	(4)	44	75	6,773
Kentucky	2,424	5	302	2,117	178	3	40	136	3,754
Louisiana	2,078	9	734	1,335	40	(1)	119	(79)	4,279

Table 94 (cont.)
Local Debt, by Type, Per Capita, FY 1992

Region and State	Long-Term				Net Change from Prior Fiscal Year				Exhibit: 7/1/92 Population (thousands)
	Total	Short-Term	Guaranteed	Nonguaranteed	Total ¹	Short-Term	Guaranteed	Nonguaranteed	
Southeast (cont.)									
Mississippi	\$1,305	\$5	\$414	\$885	(\$28)	(\$1)	\$25	(\$52)	2,615
North Carolina	1,964	28	534	1,403	9	(11)	(22)	42	6,836
South Carolina	1,860	13	538	1,309	140	3	29	108	3,603
Tennessee	1,905	24	733	1,147	3	4	33	(34)	5,025
Virginia	2,010	12	896	1,102	157	(3)	56	105	6,394
West Virginia	2,051	4	162	1,885	(52)	†	(14)	(38)	1,809
Southwest									
Arizona	3,160	28	1,006	2,127	13	(14)	24	2	26,302
Arizona	4,197	2	1,315	2,881	(62)	(100)	124	(86)	3,832
New Mexico	1,867	7	453	1,406	(192)	(6)	(55)	(132)	1,582
Oklahoma	1,639	†	296	1,342	81	†	23	58	3,205
Texas	3,327	40	1,118	2,170	31	1	9	21	17,683
Rocky Mountain									
Colorado	3,140	6	720	2,414	186	(4)	(6)	197	7,629
Colorado	3,715	1	1,103	2,611	396	(2)	19	378	3,465
Idaho	589	29	331	229	4	(12)	28	(12)	1,066
Montana	1,301	4	291	1,006	350	(1)	(74)	424	822
Utah	4,539	3	453	4,083	(114)	(8)	(54)	(52)	1,811
Wyoming	2,504	6	557	1,940	(97)	(2)	26	(121)	465
Far West									
Alaska	2,643	84	541	2,018	223	15	(3)	211	42,090
Alaska	6,877	3	2,969	3,905	(1,488)	†	(745)	(743)	588
California	2,471	106	354	2,011	294	26	(14)	282	30,895
Hawaii	1,178	†	1,025	153	182	†	148	35	1,156
Nevada	3,425	7	1,384	2,035	(94)	(6)	(265)	176	1,336
Oregon	1,368	41	573	754	74	(26)	43	57	2,972
Washington	4,055	22	1,043	2,990	137	(19)	140	15	5,143

- represents zero

† less than \$1 per capita

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

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

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Special Features

The tables in this section present information on Medicaid and ACIR's measurement of state fiscal capacity and effort.

Medicaid

Table 95 presents the federal Medicaid matching ratios for selected years from 1966 to 1995. These ratios show how much the federal government contributes to the Medicaid expenditures of each state. In 1993, the federal government contributed from 50 to 80 percent. Information on the matching ratios was obtained from Federal Funds Information for States.

Actual state Medicaid expenditures are shown in Table 96 for 1987 to 1993. Table 97 presents Medicaid expenditures as a percentage of total state general expenditure for the same years. State Medicaid expenditures were obtained from the National Association of State Budget Officers.

State Fiscal Capacity and Effort

Tables 98 and 99 show state fiscal capacity and effort, respectively, for selected years between 1981 and 1991. 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 were used in every state.

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. The tax effort indexes are derived by comparing actual state-local tax revenues per capita with the state's estimated tax capacity per capita. The resulting tax effort measures show how heavily the governments in a state tax relative to the state-local jurisdictions in other states, given the tax bases available in each state.

Table 95
Federal Medicaid Assistance Matching Ratios, Selected Fiscal Years, 1966-1995

State	1966	1971	1976	1981	1986	1991	1992	1993	1994	1995 ^e
New England										
Connecticut	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maine	69.57	68.33	70.60	69.53	68.86	63.49	62.40	61.81	61.96	63.30
Massachusetts	50.00	50.00	50.00	51.75	50.00	50.00	50.00	50.00	50.00	50.00
New Hampshire	61.31	59.18	60.28	61.11	54.42	50.00	50.00	50.00	50.00	50.00
Rhode Island	56.13	51.70	56.55	57.81	56.33	53.74	53.29	53.64	53.87	55.49
Vermont	68.44	64.96	69.82	68.40	67.06	61.97	61.37	59.88	59.55	60.82
Mideast										
Delaware	50.00	50.00	50.00	50.00	50.00	50.00	50.12	50.00	50.00	50.00
District of Columbia	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maryland	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New Jersey	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New York	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Pennsylvania	54.38	54.60	55.39	55.14	56.72	56.64	56.84	55.48	54.61	54.28
Great Lakes										
Illinois	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Indiana	55.77	52.85	57.47	57.28	62.82	63.24	63.85	63.21	63.49	63.03
Michigan	50.31	50.00	50.00	50.00	56.79	54.17	55.41	55.84	56.37	56.84
Ohio	52.33	52.42	53.39	55.10	58.30	59.93	60.63	60.25	60.83	60.69
Wisconsin	57.60	55.21	59.91	57.95	57.54	59.62	60.38	60.42	60.47	59.82
Plains										
Iowa	60.39	55.27	57.13	56.57	58.90	63.41	65.04	62.74	63.33	62.62
Kansas	61.45	57.78	54.02	53.52	50.00	57.35	59.23	58.18	59.52	58.90
Minnesota	60.46	56.95	56.84	55.64	53.41	53.43	54.43	54.93	54.65	54.27
Missouri	53.90	59.29	58.98	60.36	60.62	59.82	60.84	60.26	60.64	59.86
Nebraska	60.39	57.25	55.59	57.62	57.11	62.71	64.50	61.32	61.98	60.40
North Dakota	66.67	70.48	57.59	61.44	55.12	70.00	72.75	72.21	71.13	68.13
South Dakota	71.05	69.91	67.23	68.78	67.82	71.69	72.59	70.27	69.50	68.06
Southeast										
Alabama	79.85	78.54	73.79	71.32	72.30	72.73	72.93	71.45	71.22	70.46
Arkansas	81.67	79.76	74.60	72.87	73.83	75.12	75.66	74.41	74.46	73.75
Florida	65.21	64.10	57.34	58.94	56.16	54.46	54.69	55.03	54.77	56.28
Georgia	74.91	71.48	66.10	66.76	66.05	61.34	61.78	62.08	62.47	62.23
Kentucky	76.70	74.30	71.37	68.07	70.23	72.96	72.82	71.69	70.91	69.58
Louisiana	76.41	73.57	72.41	68.82	63.81	74.48	75.44	73.71	73.49	72.65

Table 95 (cont.)
Federal Medicaid Assistance Matching Ratios, Selected Fiscal Years, 1966-1995

State	1966	1971	1976	1981	1986	1991	1992	1993	1994	1995 ^e
Southeast (cont.)										
Mississippi	83.00	83.00	78.28	77.55	78.42	79.93	79.99	79.01	78.85	78.58
North Carolina	75.58	73.96	68.03	67.64	69.18	66.60	66.52	65.92	65.14	64.71
South Carolina	81.30	78.68	73.58	70.97	72.70	72.58	72.66	71.28	71.08	70.71
Tennessee	76.86	74.62	70.43	69.43	70.20	68.57	68.41	67.57	67.15	66.52
Virginia	66.96	65.04	58.34	56.54	53.14	50.00	50.00	50.00	50.00	50.00
West Virginia	74.27	75.73	71.90	67.35	71.53	77.00	77.68	76.29	75.72	74.60
Southwest										
Arizona	63.94	66.42	60.48	61.47	62.28	61.72	62.61	65.89	65.90	66.40
New Mexico	70.73	71.48	73.29	69.03	68.94	73.38	74.33	73.85	74.17	73.31
Oklahoma	70.32	68.84	67.42	63.64	57.60	69.65	70.74	69.67	70.39	70.05
Texas	67.27	65.66	63.59	58.35	53.56	63.53	64.18	64.44	64.18	63.31
Rocky Mountain										
Colorado	53.08	56.24	54.69	53.16	50.00	53.59	54.79	54.42	54.30	53.10
Idaho	70.73	68.91	68.18	65.70	69.36	73.65	73.24	71.20	70.91	70.14
Montana	62.86	64.72	63.21	64.28	66.38	71.73	71.70	70.92	71.05	70.81
Utah	66.30	68.23	70.04	68.07	72.62	74.89	75.11	75.29	74.35	73.48
Wyoming	55.47	60.38	60.94	50.00	50.00	68.14	69.10	67.11	65.63	62.87
Far West										
Alaska	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
California	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Hawaii	52.97	50.75	50.00	50.00	51.00	54.14	52.57	50.00	50.00	50.00
Nevada	50.00	50.00	50.00	50.00	50.00	50.00	50.00	52.28	50.31	50.00
Oregon	54.12	56.35	59.04	55.66	61.54	63.50	63.55	62.39	62.12	62.37
Washington	50.81	50.00	53.72	50.00	50.06	54.21	54.98	55.02	54.24	51.97

e – estimate

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

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

Table 96
State Medicaid Expenditures, Total and Percentage Change, Fiscal Years 1987-1993

State	Amount (millions)							Percentage Change					
	1987	1988	1989	1990	1991 ^r	1992 ^r	1993 ^e	1987-1988	1988-1989	1989-1990	1990-1991 ^r	1991-1992 ^r	1992-1993 ^e
United States¹	\$41,208	\$46,504	\$51,972	\$61,885	\$76,543	\$103,504	\$116,339	12.6%	11.8%	19.1%	23.7%	35.2%	12.4%
New England													
Connecticut	600	694	816	964	1,196	1,288	1,472	15.7	17.0	18.1	24.1	7.7	14.3
Maine	283	314	392	396	486	847	819	11.0	24.8	1.0	22.7	74.3	-3.3
Massachusetts	1,423	1,593	1,766	2,612	2,765	2,818	3,151	11.9	10.9	47.9	5.9	1.9	11.8
New Hampshire	144	183	140	215	338	693	736	27.1	-23.5	53.6	57.2	105.0	6.2
Rhode Island	293	313	348	428	479	820	908	6.8	11.2	23.0	11.9	71.2	10.7
Vermont	98	110	113	146	207	244	271	12.2	2.7	29.2	41.8	17.9	11.1
Midwest													
Delaware	90	96	114	131	158	192	244	6.7	18.8	14.9	20.6	21.5	27.1
Maryland	804	906	996	1,152	1,323	1,858	1,818	12.7	9.9	15.7	14.8	40.4	-2.2
New Jersey	1,551	1,741	1,913	2,256	2,988	4,321	4,713	12.3	9.9	17.9	32.4	44.4	9.1
New York	6,330	6,960	7,698	8,362	9,430	11,822	13,344	10.0	10.6	8.6	12.8	25.4	12.9
Pennsylvania	2,125	2,252	2,511	2,670	4,182	5,863	5,883	6.0	11.5	6.3	56.6	40.2	0.3
Great Lakes													
Illinois	1,784	1,850	2,151	2,250	2,771	4,011	5,009	3.7	16.3	4.6	10.2	44.7	24.9
Indiana	933	1,017	1,136	1,446	1,724	2,094	2,916	9.0	11.7	27.3	19.2	21.5	39.3
Michigan	1,576	1,677	1,593	2,799	3,384	4,021	4,825	6.4	-5.0	75.7	20.9	18.8	20.0
Ohio	2,037	2,250	2,269	2,800	3,305	3,941	4,149	10.5	0.8	23.4	18.0	19.2	5.3
Wisconsin	1,114	1,155	1,251	1,423	1,655	1,926	2,091	3.7	8.3	13.7	16.3	16.4	8.6
Plains													
Iowa	428	478	533	624	759	864	993	11.7	11.5	17.1	21.6	13.8	14.9
Kansas	249	281	325	409	486	542	624	12.9	15.7	25.8	18.8	11.5	15.1
Minnesota	1,109	1,194	1,277	1,421	1,564	1,915	2,198	7.7	7.0	11.3	15.3	22.4	14.8
Missouri	566	621	722	832	1,181	1,891	2,006	9.7	16.3	15.2	42.3	60.1	6.1
Nebraska	195	231	260	311	360	445	530	18.5	12.6	19.6	15.8	23.6	19.1
North Dakota	166	156	170	174	192	191	249	-6.0	9.0	2.4	10.3	-0.5	30.4
South Dakota	114	123	144	160	193	229	255	7.9	17.1	11.1	20.6	18.7	11.4
Southeast													
Alabama	421	463	538	834	1,110	1,552	1,598	10.0	16.2	55.0	33.1	39.8	3.0
Arkansas	358	436	507	600	726	917	1,027	21.8	16.3	18.3	21.0	26.3	12.0
Florida	1,394	1,576	2,001	2,407	3,175	3,988	5,238	13.1	27.0	20.3	31.9	25.6	31.3
Georgia	911	1,087	1,240	1,497	2,078	2,608	3,088	19.3	14.1	20.7	38.8	25.5	18.4
Kentucky	629	708	815	946	1,443	1,890	2,209	12.6	15.1	16.1	52.5	31.0	16.9
Louisiana	882	903	1,147	1,319	1,806	2,910	3,269	2.4	27.0	15.0	36.9	61.1	12.3
Mississippi	384	401	464	608	n.a.	1,055	1,290	4.4	15.7	31.0	n.a.	n.a.	22.3
North Carolina	823	931	1,119	1,358	1,799	2,252	2,476	13.1	20.2	21.4	32.5	25.2	9.9
South Carolina	421	455	612	752	1,130	1,540	1,693	8.1	34.5	22.9	50.3	36.3	9.9
Tennessee	820	995	1,038	1,370	1,656	2,403	2,762	21.3	4.3	32.0	20.8	45.1	14.9
Virginia	702	734	901	1,004	1,266	1,516	1,741	4.6	22.8	11.4	26.1	19.7	14.8
West Virginia	255	252	333	451	459	872	1,158	-1.2	32.1	35.4	1.8	90.0	32.8
Southwest													
Arizona	n.a.	311	442	643	750	936	1,167	n.a.	42.1	45.5	16.6	24.8	24.7
New Mexico	192	216	255	279	371	n.a.	n.a.	12.5	18.1	9.4	33.0	n.a.	n.a.
Oklahoma	525	577	636	706	815	1,008	1,116	9.9	10.2	11.0	15.4	23.7	10.7
Texas	824	2,153	2,408	3,069	4,040	6,111	7,095	161.3	11.8	27.5	38.3	51.3	16.1
Rocky Mountain													
Colorado	399	440	476	584	726	1,001	1,366	10.3	8.2	22.7	24.3	37.9	36.5
Idaho	84	100	112	149	203	210	300	19.0	12.0	33.0	36.2	3.4	42.9
Montana	144	157	171	172	219	247	301	9.0	8.9	0.6	26.2	12.8	21.9
Utah	208	197	207	270	322	404	466	-5.3	5.1	30.4	19.3	25.5	15.3
Wyoming	41	43	55	62	99	114	120	4.9	27.9	12.7	59.7	15.2	5.3
Far West													
Alaska	75	100	113	156	168	192	225	33.3	13.0	38.1	7.7	14.3	17.2
California	5,329	5,659	6,209	7,170	8,730	13,960	13,905	6.2	9.7	15.5	21.8	59.9	-0.4
Hawaii	176	190	210	239	264	364	392	8.0	10.5	13.8	10.5	37.9	7.7
Nevada	121	103	114	n.a.	n.a.	n.a.	n.a.	-14.9	10.7	n.a.	n.a.	n.a.	n.a.
Oregon	286	304	330	524	640	762	912	6.3	8.6	58.8	22.1	19.1	19.7
Washington	795	920	995	1,209	1,422	1,856	2,221	15.7	8.2	21.5	17.6	30.5	19.7
District of Columbia	298	362	354	n.a.	n.a.	n.a.	n.a.	21.5	-2.2	n.a.	n.a.	n.a.	n.a.

n.a.—not available ^r revised ^e estimate

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

Source: National Association of State Budget Officers, 1993 State Expenditure Reports (Washington, DC, 1994), p. 85.

Table 97
State Medicaid Expenditures as Percentage of Total State General Expenditures
Fiscal Years 1987-1993

State	1987	1988	1989	1990	1991 ^r	1992 ^r	1993 ^e
United States¹	10.2%	10.8%	11.3%	12.5%	14.1%	17.5%	18.4%
New England							
Connecticut	8.6	8.6	9.3	11.4	12.1	13.5	14.3
Maine	14.6	15.0	15.7	14.9	15.3	23.2	21.9
Massachusetts	9.7	10.5	10.6	15.2	15.0	19.2	19.6
New Hampshire	12.7	13.1	13.1	15.0	17.7	34.5	33.8
Rhode Island	17.9	16.3	16.6	19.1	20.2	29.0	30.7
Vermont	10.4	10.5	9.8	11.9	14.9	17.1	18.2
Mideast							
Delaware	5.4	5.2	5.6	5.9	6.8	7.3	8.6
Maryland	9.2	9.7	9.8	9.9	10.4	15.7	15.2
New Jersey	11.7	12.0	12.0	15.3	14.6	19.5	21.3
New York	17.6	17.4	17.7	18.0	19.6	22.6	24.4
Pennsylvania	11.7	11.6	12.2	12.2	15.9	21.7	20.6
Great Lakes							
Illinois	10.6	10.7	11.9	11.9	12.3	18.1	20.4
Indiana	12.6	13.2	13.8	16.0	17.8	20.6	25
Michigan	10.7	10.8	10.0	14.7	13.9	20.4	23.9
Ohio	11.5	11.7	11.6	13.3	14.6	16.4	16.4
Wisconsin	10.2	11.7	12.2	12.9	13.0	12.6	15.5
Plains							
Iowa	6.4	7.8	8.0	8.9	10.0	11.4	12.1
Kansas	6.9	7.3	7.6	8.6	9.9	9.9	10.2
Minnesota	11.1	13.8	14.0	14.2	14.5	16.7	18.2
Missouri	8.8	8.9	9.9	11.2	15.0	21.1	20.6
Nebraska	9.6	10.6	10.8	11.3	9.5	12.8	14.4
North Dakota	13.6	11.1	11.1	11.5	12.4	12.2	14.9
South Dakota	10.8	10.7	13.4	13.8	13.8	16.3	16.6
Southeast							
Alabama	7.8	7.2	7.7	11.3	13.9	16.4	15.7
Arkansas	10.3	11.3	12.3	13.2	13.3	15.8	16.2
Florida	8.3	8.5	9.4	10.6	12.1	13.1	15.2
Georgia	11.5	12.5	12.4	12.7	15.9	19.0	21.1
Kentucky	9.6	9.7	11.3	12.9	12.2	19.1	20.3
Louisiana	12.0	12.3	15.5	15.5	17.8	25.5	26.5
Mississippi	10.5	10.3	11.3	14.9	n.a.	20.6	22
North Carolina	9.3	9.6	10.5	11.5	12.4	16.3	17.2
South Carolina	7.8	7.7	8.8	9.8	11.9	18.1	17.8
Tennessee	13.4	16.5	15.3	18.0	20.0	27.1	26.5
Virginia	7.5	7.1	7.9	7.9	9.9	11.2	12.2
West Virginia	7.6	7.6	10.0	12.3	11.9	18.9	23.1
Southwest							
Arizona	n.a.	6.4	8.4	10.7	12.7	12.1	13.9
New Mexico	7.1	7.1	8.4	7.3	8.9	n.a.	n.a.
Oklahoma	10.4	11.2	11.3	11.7	12.2	14.4	15.4
Texas	4.6	11.4	13.0	13.0	16.4	21.1	21
Rocky Mountain							
Colorado	8.9	9.5	9.3	11.0	12.9	16.5	19.5
Idaho	6.3	6.9	7.2	8.2	9.8	9.8	12.7
Montana	9.3	9.7	9.5	10.1	10.0	11.8	13.4
Utah	7.8	6.9	7.3	8.4	9.4	10.8	11.5
Wyoming	2.4	2.6	4.6	4.5	4.6	6.2	7.9
Far West							
Alaska	2.3	3.1	3.5	4.2	5.3	4.3	4.8
California	10.1	9.9	10.1	10.8	11.4	16.8	16.1
Hawaii	5.8	5.8	5.8	5.5	4.9	6.8	6.3
Nevada	8.9	7.3	7.3	n.a.	n.a.	n.a.	n.a.
Oregon	4.8	4.9	5.0	7.5	9.3	8.7	10.2
Washington	8.9	9.8	9.8	10.7	10.7	12.6	15.2
District of Columbia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.—not available ^r revised ^e estimate

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

Source: National Association of State Budget Officers, *1993 State Expenditure Reports* (Washington, DC, 1994), p. 85.

Table 98
Representative Tax System, Tax Capacity Indexes, Selected Years, 1975-1991
 (100 = U.S. Average)

United States	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986	1988	1991
New England												
Connecticut	110	112	109	112	110	117	124	124	127	135	143	130
Maine	84	82	80	80	79	84	90	88	89	95	98	95
Massachusetts	98	95	93	96	96	101	107	111	113	124	129	117
New Hampshire	103	102	96	97	96	100	108	110	112	119	126	110
Rhode Island	88	87	84	84	80	81	86	86	88	92	99	89
Vermont	94	93	85	85	84	89	94	95	97	99	105	105
Mideast												
Delaware	125	120	110	111	111	115	118	123	123	121	124	125
District of Columbia	118	123	110	111	111	115	117	120	123	122	123	123
Maryland	101	101	99	99	98	100	99	105	105	108	109	106
New Jersey	109	106	102	105	105	106	112	114	117	121	124	119
New York	98	94	89	90	89	92	95	98	101	107	109	103
Pennsylvania	98	99	93	93	90	89	88	88	89	90	94	96
Great Lakes												
Illinois	112	112	112	108	104	99	98	97	96	96	99	102
Indiana	98	100	98	92	91	89	86	87	87	87	87	90
Michigan	101	103	104	97	96	93	90	93	94	96	95	94
Ohio	104	104	101	97	94	92	89	90	91	91	91	93
Wisconsin	98	100	100	95	91	87	87	89	89	86	90	90
Plains												
Iowa	106	105	108	105	102	96	91	87	84	84	83	93
Kansas	109	105	109	109	109	106	102	100	99	96	91	93
Minnesota	97	100	105	102	100	99	97	101	101	102	104	101
Missouri	96	96	97	94	92	91	89	89	91	93	90	91
Nebraska	106	101	100	97	97	97	101	93	94	91	90	95
North Dakota	101	99	109	108	124	115	111	106	102	94	86	91
South Dakota	95	91	95	90	86	87	87	83	82	78	78	86
Southeast												
Alabama	77	77	76	76	75	74	75	73	75	74	76	81
Arkansas	78	78	77	79	82	79	78	75	74	73	74	78
Florida	102	101	100	100	101	104	103	105	103	105	104	103
Georgia	86	84	81	82	81	84	87	89	90	94	94	91
Kentucky	85	83	85	83	82	82	79	77	78	76	81	83
Louisiana	97	100	104	109	117	113	107	102	97	90	83	89
Mississippi	70	70	70	69	72	71	68	70	69	65	65	68
North Carolina	85	83	82	80	80	82	87	87	86	88	91	93
South Carolina	77	77	76	75	75	74	76	77	77	79	79	83
Tennessee	84	83	81	79	79	77	80	81	83	84	84	82
Virginia	94	91	93	95	94	94	96	96	98	101	104	103
West Virginia	89	90	92	94	90	92	87	79	77	76	78	77
Southwest												
Arizona	92	89	91	89	89	96	97	99	99	99	99	94
New Mexico	97	98	103	107	114	115	108	103	99	91	83	87
Oklahoma	98	101	108	117	127	126	115	113	105	98	89	87
Texas	111	112	117	124	132	130	124	117	111	104	96	97
Rocky Mountain												
Colorado	106	107	110	113	113	121	122	121	118	117	107	109
Idaho	89	88	91	88	87	86	83	78	78	77	76	82
Montana	103	103	113	112	114	110	105	95	90	88	85	91
Utah	86	88	87	86	87	86	82	81	81	80	78	82
Wyoming	154	154	173	196	216	201	182	181	169	151	123	134
Far West												
Alaska	155	158	217	260	324	312	272	250	259	177	159	178
California	110	114	116	117	115	116	119	119	120	118	116	115
Hawaii	109	107	103	107	105	117	114	118	117	113	114	146
Nevada	145	148	154	154	148	151	147	146	146	147	135	128
Oregon	100	104	106	103	99	99	96	94	95	93	91	100
Washington	98	100	103	103	99	102	101	99	101	98	98	108

Source: ACIR, *RTS 1991: State Revenue Capacity and Effort* (September 1993).

Table 99
Representative Tax System, Tax Effort Indexes, Selected Years, 1975-1991
 (100 = U.S. Average)

United States	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986	1988	1991
New England												
Connecticut	99	103	102	100	103	99	96	99	99	94	90	99
Maine	104	100	110	111	113	107	100	105	104	99	105	102
Massachusetts	129	133	144	135	134	119	112	105	106	103	94	101
New Hampshire	75	73	78	75	74	75	69	69	65	62	66	84
Rhode Island	112	114	121	123	130	133	126	123	118	111	104	115
Vermont	108	104	110	104	105	103	95	94	93	91	100	97
Mideast												
Delaware	84	80	96	89	87	84	82	77	80	81	84	80
District of Columbia	94	118	132	131	146	145	146	139	138	143	154	157
Maryland	106	105	109	109	107	106	107	100	101	99	108	103
New Jersey	103	113	118	112	112	113	109	109	105	103	101	112
New York	160	168	171	167	171	170	163	158	156	152	152	156
Pennsylvania	93	94	105	104	105	106	105	105	102	101	97	95
Great Lakes												
Illinois	99	96	99	103	105	107	107	110	106	106	102	100
Indiana	92	83	84	84	89	88	89	95	96	94	93	93
Michigan	106	109	113	116	116	120	128	129	120	118	112	107
Ohio	80	78	86	87	89	94	103	105	103	103	97	96
Wisconsin	115	114	118	116	120	128	137	133	128	134	119	118
Plains												
Iowa	93	90	93	96	98	105	109	112	112	113	113	100
Kansas	85	89	87	88	87	88	92	95	96	96	104	100
Minnesota	118	112	115	111	109	111	124	124	119	108	112	112
Missouri	84	80	82	84	81	82	87	85	84	82	86	85
Nebraska	85	98	98	102	95	94	94	99	93	96	98	99
North Dakota	93	88	78	79	74	83	81	93	92	89	91	92
South Dakota	87	87	84	88	93	91	85	87	87	95	95	83
Southeast												
Alabama	79	79	86	85	91	87	87	90	87	86	84	81
Arkansas	78	78	81	86	79	81	83	87	91	91	84	82
Florida	74	73	78	74	73	72	75	74	76	77	82	86
Georgia	89	89	96	96	97	96	93	89	90	89	89	95
Kentucky	84	84	87	89	88	89	91	89	87	89	88	100
Louisiana	87	79	82	78	77	81	81	81	93	91	90	89
Mississippi	96	94	97	97	95	92	95	95	93	97	94	92
North Carolina	86	87	91	97	95	94	88	89	93	92	93	87
South Carolina	85	86	91	96	95	96	96	95	95	94	96	90
Tennessee	79	82	87	84	87	86	82	81	82	84	83	82
Virginia	87	88	88	88	90	90	89	88	87	85	91	91
West Virginia	85	80	82	82	83	86	88	100	103	98	88	102
Southwest												
Arizona	108	110	115	117	106	92	91	95	97	99	96	103
New Mexico	85	77	85	83	89	83	79	85	86	88	99	96
Oklahoma	73	72	74	72	73	78	80	76	84	85	89	93
Texas	68	68	64	65	65	66	67	69	76	79	88	87
Rocky Mountain												
Colorado	90	95	96	90	84	81	79	82	85	83	89	86
Idaho	90	89	91	88	87	85	87	91	90	90	93	94
Montana	92	94	88	92	92	97	94	101	107	103	102	78
Utah	89	91	99	101	97	97	98	106	109	107	106	94
Wyoming	70	82	83	74	73	105	113	105	108	117	94	81
Far West												
Alaska	77	130	129	166	185	180	166	141	128	168	127	119
California	119	117	95	102	100	99	92	93	94	95	94	95
Hawaii	119	115	128	125	126	105	108	99	99	105	112	95
Nevada	70	62	65	60	62	63	64	65	64	65	69	73
Oregon	96	92	93	93	101	95	104	103	101	98	99	97
Washington	101	94	96	94	92	93	104	103	95	103	102	99

Source: ACIR, *RTS 1991: State Revenue Capacity and Effort* (September 1993).

State Fiscal Rankings

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

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

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

A somewhat more revealing use of the rankings—particularly with respect to the expenditure data—is to look across the tables to compare the per capita spending of one state with the U.S. average. This gives a good look at the composition of spending, which often can be a greater source of policy debate than the total level of spending.

The merits of state rankings—ease of calculation and the ready availability of a consistent basis for making interstate comparisons—are also the source of their weak-

nesses. Specifically, the following caveats must be emphasized:

Implicit in the use of rankings is the assumption that state and local economies are closed—i.e., void of movement of goods and services, factors of production, and even consumers across borders. Accordingly, the data fail to take into account the fact that in some cases many of the spending benefits as well as the tax costs may be exported to nonresidents.

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

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

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

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

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

Table R-1
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	General Revenue				Federal Aid to State-Local Government				Own-Source General Revenue				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$11,430	AK	51.8%	WY	\$1,456	WY	7.8%	AK	\$9,986	AK	45.3%	1
2	NY	5,700	WY	29.3	AK	1,444	AK	6.5	NY	4,641	WY	21.4	2
3	WY	5,448	NM	24.6	NY	1,058	MS	5.9	HI	4,089	NM	19.5	3
4	HI	4,902	NY	23.7	RI	1,012	LA	5.9	WY	3,992	NY	19.3	4
5	NJ	4,658	MT	23.1	ND	953	MT	5.8	NJ	3,971	HI	18.4	5
6	CT	4,587	LA	22.8	MT	940	ND	5.6	CT	3,833	DE	18.0	6
7	MN	4,387	ND	22.7	LA	939	WV	5.5	DE	3,733	MN	18.0	7
8	DE	4,366	HI	22.1	VT	907	NM	5.1	MN	3,688	OR	17.4	8
9	MA	4,284	VT	21.9	WV	851	RI	5.0	MA	3,475	MT	17.3	9
10	CA	4,140	OR	21.7	SD	846	SD	4.9	CA	3,357	ND	17.1	10
11	VT	4,110	MN	21.4	MS	834	VT	4.8	WA	3,279	VT	17.0	11
12	OR	4,042	UT	21.1	OR	813	AR	4.6	OR	3,229	LA	16.9	12
13	RI	3,981	WV	21.1	HI	813	KY	4.5	VT	3,203	UT	16.9	13
14	WA	3,927	DE	21.1	MA	809	ME	4.4	WI	3,187	WI	16.7	14
15	ND	3,865	MS	21.0	ME	808	NY	4.4	MI	3,128	ME	16.4	15
16	WI	3,830	ME	20.9	CA	784	OR	4.4	MD	3,123	IA	16.4	16
17	MI	3,807	WI	20.1	NM	783	SC	4.3	CO	3,082	AZ	16.0	17
18	PA	3,805	IA	19.8	CT	754	AL	4.3	PA	3,071	MI	16.0	18
19	NM	3,803	KY	19.7	KY	744	UT	4.2	NM	3,020	NE	15.8	19
20	ME	3,796	RI	19.6	TN	734	TN	4.2	NV	3,015	CA	15.7	20
21	MT	3,743	SC	19.5	PA	734	ID	3.8	IA	3,000	WV	15.6	21
22	MD	3,730	MI	19.4	AR	718	CA	3.7	NE	2,996	ID	15.6	22
23	CO	3,684	CA	19.4	AL	708	HI	3.7	ME	2,988	WA	15.4	23
24	LA	3,639	ID	19.4	NH	703	OK	3.6	RI	2,969	OK	15.2	24
25	IA	3,619	AZ	19.2	SC	702	PA	3.6	FL	2,938	NJ	15.2	25
26	NE	3,612	NE	19.0	MN	700	MI	3.5	IL	2,935	KY	15.2	26
27	NH	3,589	SD	18.9	NJ	687	MA	3.4	ND	2,912	SC	15.2	27
28	NV	3,550	OK	18.8	MI	679	MN	3.4	NH	2,886	MS	15.1	28
29	IL	3,515	AL	18.8	UT	656	IA	3.4	VA	2,863	CO	14.9	29
30	FL	3,410	WA	18.4	WA	648	WI	3.4	KS	2,809	FL	14.9	30
31	OH	3,386	PA	18.4	WI	643	GA	3.4	MT	2,803	PA	14.9	31
32	KS	3,373	AR	18.4	OH	643	OH	3.4	AZ	2,786	MA	14.7	32
33	AZ	3,350	MA	18.1	DE	633	NC	3.4	OH	2,743	RI	14.6	33
34	VA	3,325	NJ	17.9	ID	627	MO	3.3	LA	2,700	IN	14.5	34
35	GA	3,304	CO	17.8	GA	626	NE	3.3	TX	2,678	TX	14.5	35
36	WV	3,288	GA	17.8	IA	619	AZ	3.2	GA	2,678	AL	14.5	36
37	UT	3,286	OH	17.8	MO	618	NH	3.2	IN	2,671	KS	14.5	37
38	IN	3,259	IN	17.7	NE	617	IN	3.2	UT	2,630	GA	14.4	38
39	KY	3,258	NC	17.7	MD	608	DE	3.1	ID	2,597	OH	14.4	39
40	SD	3,244	TX	17.4	CO	602	WA	3.0	NC	2,566	NC	14.4	40
41	ID	3,224	KS	17.4	NC	602	CO	2.9	KY	2,514	CT	14.1	41
42	TX	3,208	FL	17.3	OK	590	KS	2.9	OK	2,500	SD	13.9	42
43	NC	3,167	TN	17.1	IN	588	TX	2.9	SC	2,459	NV	13.9	43
44	SC	3,161	CT	16.9	IL	580	CT	2.8	WV	2,438	AR	13.8	44
45	AL	3,102	NV	16.4	AZ	564	IL	2.7	SD	2,398	VA	13.7	45
46	OK	3,090	NH	16.4	KS	564	NJ	2.6	AL	2,394	IL	13.5	46
47	TN	3,020	IL	16.1	NV	535	MD	2.6	MO	2,359	MD	13.4	47
48	MO	2,976	MD	16.0	TX	530	NV	2.5	TN	2,286	NH	13.2	48
49	MS	2,958	VA	15.9	FL	471	FL	2.4	AR	2,159	TN	12.9	49
50	AR	2,877	MO	15.7	VA	462	VA	2.2	MS	2,123	MO	12.4	50
	US	3,812	US	19.0%	US	702	US	3.5%	US	3,110	US	15.5%	
	DC	8,054	DC	28.8	DC	3,036	DC	10.9	DC	5,018	DC	18.0	

Table R-2
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	State	All Tax Revenues			Property Taxes			Individual Income 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	\$3,835	AK	17.4%	NH	\$1,344	NH	6.1%	NY	\$1,005	NY	4.2%	1
2	NY	3,534	NY	14.7	NJ	1,268	WY	5.3	MA	891	OR	4.0	2
3	CT	3,061	HI	13.2	CT	1,198	VT	5.1	MD	873	MA	3.8	3
4	HI	2,935	WY	12.5	NY	1,178	NY	4.9	HI	785	MD	3.8	4
5	NJ	2,926	WI	12.2	AK	1,069	NJ	4.9	DE	759	DE	3.7	5
6	MA	2,554	VT	12.1	WY	991	MI	4.9	OR	747	HI	3.5	6
7	MN	2,480	MN	12.1	VT	954	AK	4.8	MN	671	KY	3.3	7
8	DE	2,341	ME	11.8	MI	950	RI	4.7	WI	629	WI	3.3	8
9	WY	2,335	AZ	11.6	RI	943	OR	4.6	OH	581	MN	3.3	9
10	CA	2,333	NM	11.6	MA	877	ME	4.5	CT	569	OH	3.1	10
11	MD	2,332	DE	11.3	OR	864	CT	4.4	CA	551	ID	3.0	11
12	WI	2,325	CT	11.3	IL	849	MT	4.4	KY	547	NC	2.9	12
13	WA	2,322	OR	11.3	ME	822	WI	4.3	PA	545	UT	2.8	13
14	VT	2,283	NJ	11.2	WI	822	TX	4.0	NJ	525	IA	2.8	14
15	RI	2,243	IA	11.1	MN	778	IA	3.9	NC	524	PA	2.6	15
16	IL	2,205	MI	11.1	FL	738	IL	3.9	VA	519	ME	2.6	16
17	PA	2,190	RI	11.1	TX	730	AZ	3.9	IA	505	CA	2.6	17
18	MI	2,173	CA	10.9	NE	729	NE	3.8	ID	502	VT	2.5	18
19	ME	2,152	UT	10.9	KS	728	MN	3.8	ME	479	VA	2.5	19
20	NH	2,098	WA	10.9	IA	713	KS	3.8	RI	478	IN	2.5	20
21	OR	2,096	MT	10.9	MT	707	FL	3.7	VT	475	GA	2.5	21
22	IA	2,032	MA	10.8	WA	680	MA	3.7	CO	465	SC	2.4	22
23	NV	2,031	ID	10.7	CO	674	SD	3.6	GA	455	MT	2.4	23
24	CO	2,024	NE	10.7	AZ	674	CO	3.3	IN	451	RI	2.4	24
25	AZ	2,022	WV	10.6	CA	667	WA	3.2	UT	431	OK	2.3	25
26	NE	2,021	KY	10.6	MD	653	ND	3.1	NE	408	AR	2.3	26
27	VA	1,984	PA	10.6	VA	648	CA	3.1	MO	397	CO	2.3	27
28	KS	1,964	LA	10.4	SD	612	VA	3.1	IL	395	WV	2.2	28
29	OH	1,936	ND	10.3	PA	609	IN	3.1	SC	392	NE	2.1	29
30	FL	1,922	OH	10.2	IN	568	OH	3.0	MT	391	CT	2.1	30
31	TX	1,857	NC	10.2	OH	567	UT	3.0	MI	385	MO	2.1	31
32	GA	1,826	KS	10.1	GA	540	PA	2.9	OK	380	NJ	2.0	32
33	NC	1,814	IL	10.1	ND	533	GA	2.9	AR	355	MI	2.0	33
34	NM	1,788	TX	10.1	NV	488	MD	2.8	WV	339	AL	1.9	34
35	IN	1,786	MD	10.0	HI	481	SC	2.8	KS	332	AZ	1.9	35
36	ID	1,780	OK	10.0	UT	461	ID	2.7	AZ	324	NM	1.8	36
37	MT	1,770	GA	9.8	SC	451	MS	2.5	AL	312	IL	1.8	37
38	ND	1,763	CO	9.8	ID	447	NV	2.3	NM	281	KS	1.7	38
39	KY	1,755	SC	9.8	MO	402	HI	2.2	LA	203	LA	1.3	39
40	UT	1,701	FL	9.8	NC	374	MO	2.1	ND	189	MS	1.2	40
41	MO	1,666	IN	9.7	MS	357	NC	2.1	MS	168	ND	1.1	41
42	WV	1,660	AR	9.7	TN	348	TN	2.0	NH	31	NH	0.1	42
43	LA	1,654	NH	9.6	DE	330	WV	1.9	TN	19	TN	0.1	43
44	OK	1,635	VA	9.5	KY	297	KY	1.8	SD	n.t.	SD	n.t.	44
45	SC	1,584	MS	9.4	WV	294	LA	1.7	TX	n.t.	TX	n.t.	45
46	SD	1,565	NV	9.4	LA	277	AR	1.7	FL	n.t.	AK	n.t.	46
47	AR	1,518	SD	9.1	AR	261	DE	1.6	NV	n.t.	WA	n.t.	47
48	TN	1,471	MO	8.8	OK	243	OK	1.5	WA	n.t.	FL	n.t.	48
49	AL	1,435	AL	8.7	NM	217	NM	1.4	AK	n.t.	NV	n.t.	49
50	MS	1,323	TN	8.3	AL	174	AL	1.1	WY	n.t.	WY	n.t.	50
	US	2,178	US	10.8%	US	699	US	3.5%	US	452	US	2.2%	
	DC	4,114	DC	14.7	DC	1,544	DC	5.5	DC	1,073	DC	3.8	

n.t. — no tax

Table R-3
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1992

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	\$340	AK	1.5%	HI	\$1,120	WA	5.3%	NV	\$588	NV	2.7%	1
2	NY	246	NY	1.0	WA	1,119	HI	5.0	NH	476	NH	2.2	2
3	DE	186	MI	0.9	NM	754	NM	4.9	HI	382	VT	2.0	3
4	MI	183	DE	0.9	NV	674	LA	4.0	NJ	380	AL	1.8	4
5	CT	181	CA	0.7	AZ	664	AZ	3.8	VT	373	TX	1.8	5
6	CA	146	CT	0.7	TN	657	TN	3.7	FL	335	ND	1.7	6
7	PA	135	PA	0.7	LA	638	UT	3.5	NY	330	HI	1.7	7
8	MA	126	WV	0.6	CT	637	AR	3.3	TX	323	FL	1.7	8
9	NJ	108	MA	0.5	FL	630	TX	3.2	WA	310	WV	1.6	9
10	WV	101	NC	0.5	NY	611	MS	3.2	CT	300	KY	1.6	10
11	MN	94	MN	0.5	CA	606	FL	3.2	ND	298	MT	1.5	11
12	NC	94	WI	0.5	TX	593	NV	3.1	IL	298	NC	1.5	12
13	WI	88	KY	0.4	UT	540	SD	3.1	AL	296	LA	1.5	13
14	NH	86	MT	0.4	CO	538	OK	3.0	DE	285	NM	1.5	14
15	IL	84	NJ	0.4	SD	534	CA	2.8	VA	283	AR	1.5	15
16	KS	79	KS	0.4	GA	526	GA	2.8	MD	281	WA	1.5	16
17	KY	72	MS	0.4	NJ	518	WV	2.8	RI	279	NJ	1.5	17
18	MT	70	NH	0.4	AR	512	WY	2.7	MN	278	MS	1.4	18
19	IA	69	ID	0.4	WY	504	IN	2.7	NC	270	DE	1.4	19
20	IN	68	IL	0.4	MO	502	MO	2.6	KY	261	RI	1.4	20
21	NE	65	IA	0.4	MN	494	AL	2.6	WV	249	NY	1.4	21
22	ID	64	IN	0.4	IN	491	CO	2.6	MT	246	IL	1.4	22
23	ND	61	ND	0.4	OK	490	ME	2.6	LA	238	MN	1.4	23
24	TN	59	NE	0.3	NE	481	NE	2.5	PA	237	VA	1.4	24
25	HI	59	LA	0.3	IL	472	NY	2.5	TN	234	TN	1.3	25
26	OH	58	AR	0.3	KS	469	SC	2.5	AR	229	SD	1.3	26
27	ME	57	TN	0.3	ME	464	ND	2.5	WI	228	OK	1.3	27
28	MS	56	NM	0.3	MS	452	ID	2.5	NM	228	ID	1.3	28
29	GA	55	AZ	0.3	WI	443	NC	2.4	ME	228	ME	1.3	29
30	AZ	55	ME	0.3	WV	441	KS	2.4	SD	227	MD	1.2	30
31	LA	54	OH	0.3	NC	435	MN	2.4	NE	226	AZ	1.2	31
32	VT	54	GA	0.3	AL	433	CT	2.3	KS	217	WI	1.2	32
33	AR	52	SD	0.3	ND	430	WI	2.3	OH	214	NE	1.2	33
34	FL	52	VT	0.3	ID	412	KY	2.2	CA	212	PA	1.1	34
35	OR	51	OK	0.3	SC	409	IL	2.2	ID	212	IA	1.1	35
36	SD	50	OR	0.3	OH	396	OH	2.1	OK	211	OH	1.1	36
37	NM	49	UT	0.3	RI	389	IA	2.1	AZ	210	KS	1.1	37
38	RI	48	HI	0.3	MI	389	NJ	2.0	IA	207	CT	1.1	38
39	OK	47	FL	0.3	PA	378	MI	2.0	AK	202	SC	1.1	39
40	MO	44	SC	0.2	IA	375	RI	1.9	MS	201	MO	1.0	40
41	MD	44	AL	0.2	KY	364	PA	1.8	MA	195	OR	1.0	41
42	VA	43	RI	0.2	MA	330	VA	1.5	CO	192	CA	1.0	42
43	UT	42	MO	0.2	VA	324	VT	1.5	MO	192	GA	1.0	43
44	AL	40	VA	0.2	MD	321	MA	1.4	OR	185	UT	1.0	44
45	SC	39	MD	0.2	VT	275	MD	1.4	GA	183	CO	0.9	45
46	CO	36	CO	0.2	AK	130	AK	0.6	SC	177	AK	0.9	46
47	TX	n.t.	TX	n.t.	OR	n.t.	OR	n.t.	UT	150	MA	0.8	47
48	WA	n.t.	NV	n.t.	MT	n.t.	MT	n.t.	IN	149	IN	0.8	48
49	NV	n.t.	WA	n.t.	DE	n.t.	DE	n.t.	MI	145	MI	0.7	49
50	WY	n.t.	WY	n.t.	NH	n.t.	NH	n.t.	WY	132	WY	0.7	50
	US	92	US	0.5%	US	513	US	2.6%	US	256	US	1.3	
	DC	150	DC	0.5	DC	756	DC	2.7	DC	392	DC	1.4	

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 1992

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	\$148	MT	0.9%	NJ	\$218	NJ	0.8%	ME	\$42	ME	0.2%	1
2	NE	139	MS	0.9	NY	106	FL	0.5	MN	37	IA	0.2	2
3	TN	131	AR	0.8	IL	101	IL	0.5	RI	37	RI	0.2	3
4	AR	127	NM	0.7	FL	98	AL	0.5	CT	36	MN	0.2	4
5	NV	127	ID	0.7	HI	89	NY	0.4	NV	36	TX	0.2	5
6	NC	126	TN	0.7	WA	75	HI	0.4	NY	35	AR	0.2	6
7	ID	124	WV	0.7	AL	75	WA	0.4	IA	35	NV	0.2	7
8	MS	124	NE	0.7	VA	66	VA	0.3	NJ	34	FL	0.2	8
9	WA	122	NC	0.7	RI	61	RI	0.3	NH	34	WI	0.2	9
10	IA	119	ND	0.7	MD	57	OH	0.3	TX	33	OR	0.2	10
11	ND	119	LA	0.7	OH	55	MO	0.3	IL	33	NH	0.2	11
12	SD	117	SD	0.7	PA	55	WI	0.3	FL	32	IL	0.1	12
13	ME	116	IA	0.7	MO	51	PA	0.3	WI	31	NY	0.1	13
14	NM	116	OK	0.6	WI	51	AZ	0.3	OR	29	MS	0.1	14
15	WV	115	ME	0.6	CT	49	MD	0.2	AK	29	DE	0.1	15
16	WI	114	TX	0.6	CA	46	TX	0.2	WA	29	PA	0.1	16
17	HI	111	WI	0.6	AZ	45	CA	0.2	DE	28	WA	0.1	17
18	TX	110	NV	0.6	TX	40	NC	0.2	PA	28	CT	0.1	18
19	CT	110	KY	0.6	NC	37	CT	0.2	AR	28	MI	0.1	19
20	LA	110	WA	0.6	DE	33	LA	0.2	MI	26	NJ	0.1	20
21	FL	107	AZ	0.6	KS	31	UT	0.2	VT	25	AK	0.1	21
22	OK	106	FL	0.5	VT	28	KY	0.2	NE	24	OK	0.1	22
23	DE	105	OH	0.5	LA	27	KS	0.2	HI	24	VT	0.1	23
24	MN	104	AL	0.5	KY	26	DE	0.2	MA	23	ID	0.1	24
25	CO	104	IN	0.5	UT	26	OK	0.2	CA	23	NE	0.1	25
26	IL	103	VT	0.5	NV	26	VT	0.2	KS	22	LA	0.1	26
27	OH	102	KS	0.5	OR	25	AR	0.1	ND	22	ND	0.1	27
28	KS	100	DE	0.5	OK	25	ND	0.1	ID	22	AL	0.1	28
29	VA	98	MN	0.5	NH	25	OR	0.1	OK	21	SD	0.1	29
30	VT	98	OR	0.5	ND	24	SC	0.1	OH	20	KS	0.1	30
31	AZ	97	CO	0.5	AR	23	NV	0.1	LA	20	WV	0.1	31
32	KY	96	HI	0.5	SC	21	NM	0.1	MS	20	CA	0.1	32
33	IN	96	SC	0.5	CO	19	NH	0.1	AL	20	IN	0.1	33
34	OR	94	UT	0.5	NM	18	MT	0.1	SD	20	OH	0.1	34
35	MD	94	IL	0.5	MT	17	WV	0.1	IN	20	HI	0.1	35
36	RI	94	VA	0.5	GA	17	CO	0.1	MO	19	MO	0.1	36
37	MA	90	RI	0.5	WV	16	GA	0.1	MD	19	MT	0.1	37
38	AL	88	WY	0.4	NE	14	NE	0.1	CO	18	MA	0.1	38
39	NH	83	CT	0.4	AK	12	MS	0.1	WV	18	UT	0.1	39
40	WY	82	MD	0.4	MN	12	MN	0.1	MT	16	TN	0.1	40
41	SC	80	MI	0.4	WY	10	AK	0.1	TN	16	CO	0.1	41
42	MI	79	MO	0.4	MS	9	WY	0.1	UT	14	MD	0.1	42
43	UT	75	MA	0.4	TN	6	ID	<	AZ	14	AZ	0.1	43
44	MO	74	NH	0.4	ID	6	TN	<	GA	12	NM	0.1	44
45	AK	74	GA	0.4	MI	5	MI	<	WY	12	GA	0.1	45
46	CA	73	CA	0.3	IA	2	IA	<	NM	12	WY	0.1	46
47	GA	66	AK	0.3	SD	1	SD	<	SC	8	SC	<	47
48	PA	58	PA	0.3	ME	†	ME	<	VA	6	NC	<	48
49	NJ	53	NJ	0.2	MA	n.t.	MA	n.t.	NC	6	VA	<	49
50	NY	27	NY	0.1	IN	n.t.	IN	n.t.	KY	4	KY	<	50
	US	90	US	0.4	US	53	US	0.3	US	25	US	0.1	
	DC	49	DC	0.2	DC	197	DC	0.7	DC	29	DC	0.1	

n.t. — no tax
 < rounds to zero
 † less than \$1

Table R-5
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	Alcoholic Beverages Taxes				User Charges				Miscellaneous Revenues				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	FL	\$39	AL	0.2%	AK	\$1,029	AK	4.7%	AK	\$5,122	AK	23.2%	1
2	HI	36	FL	0.2	DE	776	AL	4.2	WY	960	WY	5.2	2
3	AL	33	SC	0.2	HI	752	MS	4.2	NM	706	NM	4.6	3
4	SC	30	ME	0.2	WY	698	SC	4.0	MT	620	MT	3.8	4
5	GA	30	HI	0.2	AL	696	ND	4.0	DE	616	OR	3.0	5
6	ME	29	TN	0.2	MN	690	WY	3.7	OR	559	LA	3.0	6
7	TN	28	GA	0.2	ND	685	DE	3.7	NJ	531	DE	3.0	7
8	VT	24	NC	0.1	IA	661	IA	3.6	MN	518	ND	2.7	8
9	NC	23	VT	0.1	SC	653	LA	3.6	NY	484	SD	2.7	9
10	WA	23	TX	0.1	WA	639	UT	3.5	LA	476	ME	2.5	10
11	AK	23	KS	0.1	NE	634	OK	3.5	CO	475	MN	2.5	11
12	TX	22	MT	0.1	NV	633	NM	3.4	SD	466	UT	2.4	12
13	KS	22	WA	0.1	NY	624	HI	3.4	ND	464	CO	2.3	13
14	MT	18	OK	0.1	GA	614	MN	3.4	ME	459	FL	2.3	14
15	OK	18	AK	0.1	CA	609	NE	3.3	FL	449	VT	2.2	15
16	DE	16	LA	0.1	IN	600	GA	3.3	MA	445	WV	2.1	16
17	LA	15	MS	0.1	MS	593	IN	3.3	PA	432	AZ	2.1	17
18	VA	15	KY	0.1	CO	582	TN	3.1	VT	421	PA	2.1	18
19	KY	15	ID	0.1	OK	576	OR	3.1	CT	417	NJ	2.0	19
20	NY	14	SD	0.1	OR	575	WA	3.0	CA	415	KY	2.0	20
21	SD	13	AR	0.1	IA	571	ID	3.0	HI	403	NY	2.0	21
22	CT	13	DE	0.1	FL	567	NV	2.9	RI	402	MI	2.0	22
23	MS	13	VA	0.1	MI	562	NC	2.9	MI	393	TX	2.0	23
24	MI	13	NM	0.1	VA	556	FL	2.9	MD	383	RI	2.0	24
25	ID	13	MI	0.1	TN	553	MI	2.9	UT	377	CA	1.9	25
26	PA	12	AZ	0.1	UT	552	CA	2.9	NH	377	ID	1.9	26
27	AR	12	UT	0.1	WI	541	WV	2.8	AZ	369	MA	1.9	27
28	MN	12	NY	0.1	NM	526	WI	2.8	TX	368	HI	1.8	28
29	NV	11	MN	0.1	NC	518	CO	2.8	IL	361	NE	1.8	29
30	NM	11	PA	0.1	NJ	514	AR	2.8	NV	352	OK	1.8	30
31	MA	11	NE	0.1	KS	508	VA	2.7	NE	341	KS	1.7	31
32	AZ	11	NV	0.1	VT	500	VT	2.7	KS	337	NH	1.7	32
33	NJ	10	CT	<	ID	494	KS	2.6	KY	335	OH	1.7	33
34	NH	10	NH	<	OH	482	NY	2.6	WV	334	WI	1.7	34
35	NE	10	MA	<	MA	475	KY	2.6	OH	326	IA	1.7	35
36	CA	10	ND	<	TX	453	MT	2.5	VA	323	IL	1.7	36
37	UT	9	CA	<	PA	449	OH	2.5	ID	323	MD	1.6	37
38	RI	9	RI	<	WV	444	TX	2.5	WI	321	NV	1.6	38
39	IL	9	WI	<	AR	435	AZ	2.3	WA	317	AL	1.6	39
40	WI	8	WV	<	KY	424	PA	2.2	IA	307	MO	1.6	40
41	ND	8	IL	<	MT	413	SD	2.1	MO	297	IN	1.5	41
42	WV	6	NJ	<	NH	412	MO	2.1	OK	289	VA	1.5	42
43	CO	6	IN	<	MD	408	ME	2.1	IN	285	CT	1.5	43
44	IN	6	OH	<	MO	396	MA	2.0	AL	264	WA	1.5	44
45	OH	6	CO	<	AZ	396	NJ	2.0	TN	262	TN	1.5	45
46	MD	5	IA	<	ME	377	NH	1.9	GA	238	MS	1.5	46
47	MO	5	MO	<	IL	369	MD	1.8	NC	234	SC	1.4	47
48	IA	5	MD	<	SD	367	IL	1.7	SC	222	AR	1.3	48
49	OR	4	OR	<	CT	355	RI	1.6	MS	208	NC	1.3	49
50	WY	3	WY	<	RI	325	CT	1.3	AR	207	GA	1.3	50
	US	15	US	0.1	US	537	US	2.7%	US	396	US	2.0	
	DC	10	DC	<	DC	451	DC	1.6	DC	454	DC	1.6	

< rounds to zero

Table R-6
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	General Expenditure				Direct Education				Direct Elementary and Secondary Education				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$10,047	AK	45.6%	AK	\$2,321	AK	10.5%	AK	\$1,711	AK	7.8%	1
2	NY	5,670	WY	28.4	WY	1,927	WY	10.3	WY	1,331	WY	7.1	2
3	WY	5,294	NM	24.5	VT	1,691	VT	9.0	NJ	1,259	VT	5.9	3
4	HI	5,230	HI	23.6	DE	1,580	UT	8.8	NY	1,225	MT	5.8	4
5	NJ	4,687	NY	23.5	NJ	1,578	NM	8.7	CT	1,125	WV	5.6	5
6	CT	4,594	LA	23.1	NY	1,571	ND	8.7	VT	1,119	UT	5.4	6
7	MN	4,506	ND	22.9	WA	1,510	MT	8.2	MN	1,064	WI	5.4	7
8	RI	4,408	MN	22.0	WI	1,505	WV	7.9	WA	1,044	NM	5.4	8
9	CA	4,289	MT	21.9	MN	1,499	WI	7.9	WI	1,019	ME	5.3	9
10	DE	4,238	VT	21.7	ND	1,487	IA	7.8	MI	1,013	MN	5.2	10
11	WA	4,210	RI	21.7	MI	1,469	DE	7.6	OR	965	OR	5.2	11
12	MA	4,145	OR	21.3	IA	1,423	OR	7.5	ME	962	MI	5.2	12
13	VT	4,089	WI	21.0	CT	1,411	MI	7.5	MT	937	LA	5.1	13
14	WI	3,997	ME	20.7	NE	1,405	NE	7.4	NE	927	NY	5.1	14
15	NV	3,973	WV	20.6	OR	1,400	SC	7.4	IA	920	IA	5.0	15
16	OR	3,966	UT	20.6	KS	1,392	LA	7.3	PA	912	SC	4.9	16
17	ND	3,910	DE	20.5	UT	1,367	MN	7.3	DE	903	WA	4.9	17
18	PA	3,793	MS	20.4	NM	1,351	MS	7.2	CO	902	ND	4.9	18
19	NM	3,785	AZ	20.2	CO	1,350	AZ	7.2	NV	891	NE	4.9	19
20	MI	3,778	CA	20.1	PA	1,349	KS	7.2	NH	886	NJ	4.8	20
21	ME	3,765	SC	20.0	MT	1,324	ME	7.1	TX	884	AZ	4.8	21
22	CO	3,707	WA	19.8	ME	1,296	WA	7.1	MD	876	TX	4.8	22
23	LA	3,688	IA	19.7	IN	1,294	AR	7.1	RI	868	SD	4.8	23
24	NH	3,664	MI	19.3	CA	1,274	OK	7.1	CA	868	OK	4.7	24
25	MD	3,650	KY	19.3	MD	1,273	IN	7.0	WV	867	IN	4.7	25
26	IA	3,606	OK	19.1	RI	1,260	ID	7.0	KS	859	ID	4.7	26
27	MT	3,561	AL	18.8	AZ	1,259	NC	6.7	IN	858	MS	4.5	27
28	AZ	3,509	SD	18.6	VA	1,237	TX	6.7	VA	852	AR	4.5	28
29	FL	3,495	ID	18.4	TX	1,237	SD	6.6	AZ	836	KS	4.4	29
30	IL	3,472	PA	18.4	WV	1,236	PA	6.5	ND	835	NC	4.4	30
31	NE	3,456	NV	18.3	NC	1,201	CO	6.5	UT	835	PA	4.4	31
32	KS	3,402	NE	18.2	OH	1,201	NY	6.5	OH	831	CO	4.4	32
33	OH	3,401	NJ	18.0	NV	1,198	KY	6.5	NM	827	OH	4.4	33
34	VA	3,302	CO	17.9	SC	1,198	OH	6.3	SD	823	DE	4.4	34
35	GA	3,300	OH	17.9	NH	1,172	AL	6.2	FL	820	GA	4.3	35
36	SC	3,235	GA	17.8	ID	1,170	RI	6.2	LA	816	RI	4.3	36
37	WV	3,218	FL	17.7	LA	1,166	NJ	6.0	MA	813	FL	4.2	37
38	UT	3,207	AR	17.6	OK	1,164	CA	6.0	GA	803	CT	4.1	38
39	IN	3,193	KS	17.5	HI	1,163	VA	5.9	IL	803	MO	4.1	39
40	SD	3,192	MA	17.5	IL	1,157	GA	5.8	SC	800	NV	4.1	40
41	KY	3,184	NC	17.4	SD	1,134	MO	5.6	NC	790	VA	4.1	41
42	TX	3,146	IN	17.4	AR	1,109	NV	5.5	MO	782	CA	4.1	42
43	OK	3,144	TX	17.1	FL	1,091	FL	5.5	OK	780	NH	4.0	43
44	NC	3,111	TN	17.0	GA	1,081	MD	5.5	ID	776	KY	4.0	44
45	AL	3,109	CT	16.9	MA	1,071	NH	5.3	AR	707	MD	3.8	45
46	ID	3,064	NH	16.7	KY	1,069	TN	5.3	HI	705	IL	3.7	46
47	TN	3,006	IL	15.9	MO	1,066	IL	5.3	KY	655	AL	3.5	47
48	MO	2,885	VA	15.8	AL	1,031	HI	5.2	MS	639	MA	3.4	48
49	MS	2,868	MD	15.7	MS	1,019	CT	5.2	TN	586	TN	3.3	49
50	AR	2,757	MO	15.2	TN	942	MA	4.5	AL	585	HI	3.2	50
	US	3,826	US	19.0	US	1,281	US	6.4	US	897	US	4.5	
	DC	7,561	DC	27.1	DC	1,270	DC	4.5	DC	1,066	DC	3.8	

Table R-7
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	Direct Higher Education				Direct Public Welfare				Direct Health and Hospitals				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	ND	\$584	ND	3.4%	NY	\$1,152	NY	4.8%	WY	\$587	AL	3.4%	1
2	DE	563	UT	3.1	NH	880	ME	4.5	AL	566	WY	3.2	2
3	WY	525	NM	3.1	MA	846	NH	4.0	GA	529	SC	3.1	3
4	AK	504	WY	2.8	ME	813	MN	4.0	SC	504	MS	3.1	4
5	KS	486	DE	2.7	MN	811	WV	3.9	LA	444	GA	2.9	5
6	UT	486	KS	2.5	PA	770	KY	3.9	MS	432	LA	2.8	6
7	NM	475	VT	2.5	CT	756	PA	3.7	CA	424	NM	2.3	7
8	VT	470	IA	2.4	RI	751	LA	3.7	MN	419	OK	2.1	8
9	IA	446	MS	2.3	NJ	748	RI	3.7	IA	388	IA	2.1	9
10	HI	442	AK	2.3	AK	720	MA	3.6	WA	383	NC	2.1	10
11	NE	432	NE	2.3	WI	662	WI	3.5	MI	381	TN	2.1	11
12	WI	428	WI	2.2	CA	654	VT	3.4	NC	377	MN	2.0	12
13	CO	421	AZ	2.2	VT	648	ND	3.4	AK	374	CA	2.0	13
14	MI	417	SC	2.2	KY	641	OH	3.3	TN	367	MI	1.9	14
15	OR	395	MI	2.1	OH	633	AK	3.3	MA	358	IN	1.9	15
16	WA	393	OR	2.1	WV	605	MS	3.2	NM	353	WA	1.8	16
17	IN	386	IN	2.1	MI	597	AR	3.1	OK	352	FL	1.7	17
18	AZ	385	AL	2.1	LA	592	CA	3.1	HI	352	AK	1.7	18
19	NC	374	NC	2.1	ND	575	MI	3.0	IN	345	OR	1.6	19
20	MN	372	OK	2.1	MD	552	NM	3.0	CT	344	NE	1.6	20
21	CA	358	ID	2.1	WA	540	TN	3.0	FL	339	ID	1.6	21
22	SC	349	AR	2.0	IL	534	NJ	2.9	NE	304	TX	1.6	22
23	AL	347	CO	2.0	TN	523	OK	2.8	OR	302	HI	1.6	23
24	MD	347	HI	2.0	HI	518	AZ	2.8	NV	300	OH	1.5	24
25	ID	342	WV	2.0	IA	499	CT	2.8	KS	293	MA	1.5	25
26	OK	339	KY	1.9	GA	497	SC	2.8	TX	293	KS	1.5	26
27	PA	333	MT	1.9	MO	495	AL	2.8	VA	290	AR	1.5	27
28	VA	326	WA	1.8	AR	492	IA	2.7	OH	290	WV	1.4	28
29	MS	326	LA	1.8	AZ	492	MT	2.7	ID	267	UT	1.4	29
30	TX	324	MN	1.8	IN	478	GA	2.7	RI	253	VA	1.4	30
31	OH	323	TX	1.8	NM	468	MO	2.6	WI	251	NV	1.4	31
32	AR	320	TN	1.7	OK	467	IN	2.6	CO	245	WI	1.3	32
33	KY	317	OH	1.7	NE	465	WA	2.5	MO	237	KY	1.3	33
34	WV	305	CA	1.7	AL	456	SD	2.5	DE	228	MT	1.3	34
35	MT	301	PA	1.6	OR	456	IL	2.5	AR	228	CT	1.3	35
36	TN	300	ME	1.6	SC	448	NE	2.5	IL	227	MO	1.3	36
37	LA	290	VA	1.6	MS	447	OR	2.5	WV	224	RI	1.2	37
38	IL	288	SD	1.5	CO	439	NC	2.4	UT	223	CO	1.2	38
39	ME	288	MD	1.5	NC	438	UT	2.4	NJ	221	AZ	1.1	39
40	RI	288	RI	1.4	MT	435	MD	2.4	PA	220	DE	1.1	40
41	NV	282	IL	1.3	SD	424	HI	2.3	KY	217	PA	1.1	41
42	NY	281	MO	1.3	DE	423	TX	2.3	MT	207	IL	1.0	42
43	NJ	279	NV	1.3	WY	419	WY	2.3	AZ	193	SD	1.0	43
44	SD	259	GA	1.2	TX	416	ID	2.2	MD	182	ME	0.9	44
45	MO	248	NY	1.2	FL	399	CO	2.1	NY	180	NJ	0.8	45
46	NH	246	FL	1.2	UT	375	DE	2.0	ME	168	ND	0.8	46
47	CT	234	NH	1.1	VA	364	FL	2.0	SD	164	MD	0.8	47
48	GA	232	NJ	1.1	NV	363	KS	1.9	NH	138	NY	0.7	48
49	FL	228	MA	0.9	KS	362	VA	1.7	ND	134	NH	0.6	49
50	MA	216	CT	0.9	ID	358	NV	1.7	VT	118	VT	0.6	50
	US	331	US	1.6	US	605	US	3.0	US	319	US	1.6	
	DC	204	DC	0.7	DC	1,491	DC	5.3	DC	915	DC	3.3	

Table R-8
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	Direct Highway				Direct Police				Direct Fire				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$1,041	AK	4.7%	AK	\$217	AK	1.0%	NV	\$106	RI	0.5%	1
2	WY	747	WY	4.0	NY	205	AZ	0.9	RI	105	NV	0.5	2
3	NM	462	NM	3.0	CA	191	CA	0.9	MA	90	OR	0.4	3
4	IA	442	MT	2.6	NV	190	NV	0.9	CT	83	MA	0.4	4
5	ND	440	ND	2.6	FL	170	NM	0.9	AK	81	CA	0.4	5
6	SD	435	SD	2.5	NJ	169	FL	0.9	CA	79	AK	0.4	6
7	MT	429	IA	2.4	AZ	157	NY	0.9	NY	77	FL	0.3	7
8	VT	422	VT	2.2	IL	148	LA	0.8	OR	72	WI	0.3	8
9	DE	395	MS	2.0	WY	148	WY	0.8	MD	68	NY	0.3	9
10	MN	379	WV	1.9	HI	144	WI	0.7	FL	66	NM	0.3	10
11	HI	374	KS	1.9	MD	144	DE	0.7	IL	63	OH	0.3	11
12	KS	374	ID	1.9	CT	142	MI	0.7	WI	61	AZ	0.3	12
13	NE	352	DE	1.9	DE	141	IL	0.7	OH	60	CT	0.3	13
14	CT	329	NE	1.9	WI	139	NJ	0.6	NH	59	MD	0.3	14
15	NV	325	MN	1.8	NM	135	OR	0.6	WA	59	IL	0.3	15
16	NJ	322	OK	1.8	MI	134	HI	0.6	VA	59	MO	0.3	16
17	ID	319	LA	1.8	CO	133	CO	0.6	HI	57	OK	0.3	17
18	ME	315	ME	1.7	MA	131	RI	0.6	MO	55	VA	0.3	18
19	IL	307	KY	1.7	RI	129	OH	0.6	CO	55	WA	0.3	19
20	WI	304	AR	1.7	LA	127	ID	0.6	AZ	54	LA	0.3	20
21	WV	302	HI	1.7	WA	122	UT	0.6	NJ	50	ME	0.3	21
22	CO	299	WI	1.6	OH	121	MD	0.6	ME	49	NH	0.3	22
23	OK	294	AZ	1.6	OR	121	TX	0.6	NM	49	CO	0.3	23
24	KY	283	NV	1.5	VA	115	NC	0.6	GA	47	HI	0.3	24
25	LA	282	TN	1.5	MN	114	AL	0.6	WY	47	GA	0.3	25
26	NY	282	UT	1.5	NH	114	WA	0.6	OK	47	WY	0.3	26
27	AZ	276	CO	1.4	TX	110	GA	0.6	MI	46	TN	0.2	27
28	VA	275	OR	1.4	KS	107	SC	0.6	KS	44	UT	0.2	28
29	MS	275	IL	1.4	ID	105	MN	0.6	LA	44	TX	0.2	29
30	WA	270	AL	1.4	GA	105	OK	0.6	TN	44	MI	0.2	30
31	OR	266	VA	1.3	PA	103	MA	0.6	TX	43	AL	0.2	31
32	AR	264	OH	1.3	NC	103	MT	0.6	IN	40	KS	0.2	32
33	TN	262	NC	1.3	MO	102	KS	0.6	MN	38	ID	0.2	33
34	NH	254	MO	1.3	UT	96	VA	0.5	NC	38	MS	0.2	34
35	FL	250	WA	1.3	VT	96	MO	0.5	UT	38	KY	0.2	35
36	OH	247	FL	1.3	AL	95	TN	0.5	AL	38	SC	0.2	36
37	MO	246	NJ	1.2	IA	94	CT	0.5	NE	37	IN	0.2	37
38	NC	232	CT	1.2	TN	93	NH	0.5	ID	37	NC	0.2	38
39	UT	228	TX	1.2	OK	91	IA	0.5	KY	36	NE	0.2	39
40	RI	227	NY	1.2	SC	91	VT	0.5	SC	35	NJ	0.2	40
41	MD	227	NH	1.2	MT	90	MS	0.5	VT	32	MN	0.2	41
42	AL	223	IN	1.1	NE	89	PA	0.5	IA	32	MT	0.2	42
43	TX	222	RI	1.1	KY	80	KY	0.5	MS	31	IA	0.2	43
44	PA	222	GA	1.1	ME	80	NE	0.5	MT	29	AR	0.2	44
45	MA	220	PA	1.1	SD	79	SD	0.5	PA	28	VT	0.2	45
46	IN	210	SC	1.1	IN	76	AR	0.4	SD	27	SD	0.2	46
47	GA	204	MI	1.0	MS	72	ME	0.4	AR	27	ND	0.1	47
48	CA	201	MD	1.0	AR	70	IN	0.4	ND	24	PA	0.1	48
49	MI	200	CA	0.9	ND	67	ND	0.4	DE	20	WV	0.1	49
50	SC	174	MA	0.9	WV	51	WV	0.3	WV	19	DE	0.1	50
	US	261	US	1.3	US	135	US	0.7	US	56	US	0.3	
	DC	208	DC	0.7	DC	466	DC	1.7	DC	166	DC	0.6	

Table R-9
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	Direct Corrections				Direct Protective Inspection and Regulation				Direct Sewerage and Sanitation				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	\$225	AK	1.0%	AK	\$61	WA	0.3%	HI	\$235	HI	1.1%	1
2	NY	191	NV	0.8	WA	60	AK	0.3	NJ	226	WI	1.0	2
3	NV	175	NY	0.8	CA	53	CA	0.2	DE	206	DE	1.0	3
4	CA	160	DE	0.8	NV	46	NV	0.2	NY	199	NJ	0.9	4
5	DE	158	CA	0.8	DE	39	OR	0.2	WI	198	WA	0.9	5
6	WA	142	AZ	0.7	OR	36	ID	0.2	AK	183	AK	0.8	6
7	FL	140	SC	0.7	NJ	36	DE	0.2	WA	182	NY	0.8	7
8	MD	135	FL	0.7	ID	32	NM	0.2	CT	175	ME	0.8	8
9	CT	128	NM	0.7	FL	29	FL	0.1	MA	171	OR	0.8	9
10	AZ	126	WA	0.7	RI	29	AZ	0.1	MD	151	WY	0.7	10
11	MI	119	GA	0.6	NY	28	ND	0.1	CA	151	LA	0.7	11
12	GA	118	MI	0.6	MN	27	RI	0.1	RI	143	MA	0.7	12
13	NJ	118	MD	0.6	HI	27	NJ	0.1	ME	143	RI	0.7	13
14	SC	116	TX	0.6	NM	27	MS	0.1	OR	142	CA	0.7	14
15	CO	112	OR	0.5	VT	25	VT	0.1	FL	137	FL	0.7	15
16	MA	108	CO	0.5	AZ	25	MN	0.1	WY	137	MD	0.6	16
17	VA	105	NC	0.5	ND	24	ME	0.1	MN	128	CT	0.6	17
18	NM	105	TN	0.5	VA	24	WY	0.1	VA	127	NM	0.6	18
19	TX	103	LA	0.5	WY	23	HI	0.1	MI	124	MI	0.6	19
20	OR	102	WI	0.5	ME	23	NY	0.1	PA	117	MN	0.6	20
21	RI	101	VA	0.5	MD	22	VA	0.1	LA	115	VA	0.6	21
22	WI	97	RI	0.5	CT	21	AR	0.1	OH	115	OH	0.6	22
23	NC	95	WY	0.5	NH	21	OK	0.1	IL	110	PA	0.6	23
24	TN	91	UT	0.5	WI	19	WI	0.1	NH	108	TX	0.6	24
25	HI	91	CT	0.5	MS	19	NE	0.1	VT	103	VT	0.5	25
26	WY	90	ME	0.5	NE	19	NH	0.1	TX	102	IA	0.5	26
27	PA	87	MA	0.5	MI	18	MI	0.1	NM	99	ID	0.5	27
28	ME	86	NJ	0.5	IL	18	MD	0.1	IA	95	TN	0.5	28
29	KS	83	OH	0.4	CO	17	MT	0.1	IN	91	IL	0.5	29
30	LA	82	KS	0.4	OK	17	TX	0.1	TN	89	OK	0.5	30
31	OH	82	KY	0.4	AR	17	SC	0.1	GA	89	IN	0.5	31
32	IL	81	PA	0.4	OH	16	KY	0.1	MO	87	NH	0.5	32
33	UT	75	OK	0.4	TX	16	CO	0.1	ID	86	MT	0.5	33
34	IN	71	HI	0.4	KS	15	IL	0.1	OK	82	GA	0.5	34
35	KY	70	ID	0.4	MA	15	OH	0.1	NC	81	SC	0.5	35
36	OK	68	IN	0.4	MT	14	KS	0.1	NV	80	UT	0.5	36
37	ID	67	IL	0.4	KY	14	WV	0.1	MT	79	MO	0.5	37
38	MN	67	AL	0.4	SC	14	CT	0.1	AZ	79	AZ	0.5	38
39	NE	67	NE	0.4	MO	13	UT	0.1	SC	75	NC	0.5	39
40	NH	64	AR	0.3	NC	13	NC	0.1	CO	75	KY	0.4	40
41	AL	59	MT	0.3	PA	13	TN	0.1	UT	71	AL	0.4	41
42	VT	59	MN	0.3	TN	12	MO	0.1	KY	71	WV	0.4	42
43	MT	55	SD	0.3	IA	12	AL	0.1	AL	68	ND	0.4	43
44	SD	55	VT	0.3	WV	12	IA	0.1	ND	67	MS	0.4	44
45	AR	55	NH	0.3	GA	12	GA	0.1	KS	66	AR	0.4	45
46	MO	54	MO	0.3	UT	12	SD	0.1	WV	64	NV	0.4	46
47	ND	42	MS	0.3	AL	11	MA	0.1	NE	61	CO	0.4	47
48	MS	39	ND	0.2	SD	11	PA	0.1	AR	58	KS	0.3	48
49	WV	32	WV	0.2	LA	10	LA	0.1	MS	54	NE	0.3	49
50	IA	15	IA	0.1	IN	7	IN	<	SD	53	SD	0.3	50
	US	112	US	0.6	US	24	US	0.1	US	127	US	0.6	
	DC	544	DC	1.9	DC	80	DC	0.3	DC	289	DC	1.0	

< rounds to zero

Table R-10
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1992

Rank	Housing and Community Development				Governmental Administration				Interest Payments on General Debt				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	HI	\$186	HI	0.8%	AK	\$674	AK	3.1%	AK	\$1,233	AK	5.6%	1
2	NY	163	AK	0.7	HI	382	WY	1.7	DE	419	DE	2.0	2
3	AK	157	NY	0.7	WY	321	HI	1.7	NY	360	LA	2.0	3
4	MA	154	MA	0.6	NV	286	NM	1.4	RI	344	OR	1.8	4
5	CA	110	CA	0.5	DE	264	OR	1.4	OR	335	WY	1.8	5
6	CT	100	RI	0.5	OR	258	MT	1.4	WY	328	RI	1.7	6
7	RI	98	MN	0.5	CA	256	NV	1.3	NH	325	KY	1.6	7
8	MN	93	DE	0.4	NY	255	AZ	1.3	LA	311	NY	1.5	8
9	DE	92	VT	0.4	VT	229	DE	1.3	NV	311	AZ	1.5	9
10	MD	89	UT	0.4	AZ	229	VT	1.2	HI	307	WV	1.5	10
11	VT	79	MD	0.4	NJ	225	CA	1.2	MA	289	MT	1.5	11
12	OR	70	OR	0.4	CT	223	UT	1.2	CT	282	NH	1.5	12
13	ME	64	CT	0.4	MN	222	MN	1.1	NJ	282	NV	1.4	13
14	VA	63	ME	0.4	MT	220	NY	1.1	PA	281	HI	1.4	14
15	UT	59	ND	0.3	NM	219	RI	1.1	MN	274	PA	1.4	15
16	PA	59	MT	0.3	RI	213	LA	1.0	KY	269	SD	1.3	16
17	ND	58	VA	0.3	MD	212	OH	1.0	CO	266	MN	1.3	17
18	OH	57	OH	0.3	CO	212	WV	1.0	AZ	260	CO	1.3	18
19	NJ	54	PA	0.3	WA	208	CO	1.0	MT	240	ND	1.3	19
20	WA	54	NE	0.3	MA	205	FL	1.0	WV	232	MA	1.2	20
21	NE	53	GA	0.3	FL	201	SD	1.0	SD	232	VT	1.2	21
22	CO	52	LA	0.3	VA	199	MI	1.0	FL	230	ME	1.2	22
23	IL	52	TN	0.3	OH	198	WA	1.0	VT	224	FL	1.2	23
24	MT	51	AL	0.3	MI	193	ID	1.0	ND	216	NM	1.2	24
25	GA	51	WA	0.3	KS	187	KS	1.0	MD	216	UT	1.1	25
26	NV	49	CO	0.3	UT	182	VA	1.0	ME	215	TX	1.1	26
27	TN	49	NC	0.2	NH	181	ME	1.0	IL	210	NJ	1.1	27
28	FL	46	IL	0.2	IL	179	SC	1.0	TX	202	CT	1.0	28
29	AL	45	FL	0.2	PA	178	OK	1.0	WI	192	WI	1.0	29
30	WI	44	WI	0.2	WI	175	WI	0.9	CA	190	AL	1.0	30
31	LA	44	MS	0.2	SD	174	MD	0.9	VA	182	IL	1.0	31
32	NC	43	NV	0.2	ME	173	IN	0.9	NM	179	MD	0.9	32
33	AZ	39	AZ	0.2	LA	166	MS	0.9	WA	178	KS	0.9	33
34	IN	37	OK	0.2	IN	166	ND	0.9	KS	177	OK	0.9	34
35	OK	36	AR	0.2	IA	162	IA	0.9	UT	172	MS	0.9	35
36	NH	35	NJ	0.2	ID	161	MA	0.9	AL	162	CA	0.9	36
37	SD	34	IN	0.2	WV	160	NJ	0.9	OH	152	SC	0.9	37
38	WY	34	SD	0.2	GA	159	PA	0.9	OK	148	VA	0.9	38
39	AR	33	WV	0.2	OK	156	GA	0.9	MI	143	WA	0.8	39
40	MS	32	KY	0.2	SC	154	AL	0.8	SC	143	AR	0.8	40
41	KY	32	SC	0.2	ND	153	NH	0.8	NE	141	TN	0.8	41
42	SC	31	WY	0.2	NE	148	KY	0.8	TN	141	OH	0.8	42
43	MO	30	NM	0.2	TX	143	IL	0.8	MO	139	NE	0.7	43
44	WV	30	NH	0.2	AL	140	CT	0.8	MS	127	ID	0.7	44
45	NM	26	MO	0.2	NC	137	NE	0.8	GA	126	MO	0.7	45
46	TX	25	IA	0.1	KY	136	TX	0.8	IA	126	MI	0.7	46
47	IA	25	TX	0.1	MO	134	NC	0.8	AR	125	IA	0.7	47
48	ID	22	ID	0.1	MS	126	MO	0.7	ID	124	GA	0.7	48
49	KS	20	KS	0.1	TN	123	AR	0.7	IN	123	IN	0.7	49
50	MI	17	MI	0.1	AR	110	TN	0.7	NC	104	NC	0.6	50
	US	67	US	0.3	US	197	US	1.0	US	217	US	1.1	
	DC	374	DC	1.3	DC	459	DC	1.6	DC	404	DC	1.4	

State Fiscal Profiles

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

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

For each state, the data in columns 1, 2, 3, and 5 correspond to the following comprehensive revenue and expenditure tables:

total revenues and expenditures for all states, Tables 47, 51, 59, 68, 72, and 76;

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

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

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

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

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

Rank	State	Population 4/1/92 (thousands)	State	Personal Income CY 1992 (millions)	State	Personal Income Per capita	Rank
	US	255,075	US	5,128,373	US	20,105	
1	CA	30,895	CA	659,567	DC	27,920	1
2	NY	18,109	NY	436,354	CT	27,151	2
3	TX	17,683	TX	326,016	NJ	26,092	3
4	FL	13,483	FL	265,764	NY	24,096	4
5	PA	11,995	IL	252,858	MA	23,675	5
6	IL	11,613	PA	247,611	MD	23,269	6
7	OH	11,021	OH	209,851	HI	22,195	7
8	MI	9,434	NJ	204,038	AK	22,058	8
9	NJ	7,820	MI	184,765	NH	21,935	9
10	NC	6,836	MA	141,884	IL	21,774	10
11	GA	6,773	VA	133,534	NV	21,655	11
12	VA	6,394	GA	125,642	CA	21,349	12
13	MA	5,993	NC	122,117	WA	21,288	13
14	IN	5,658	MD	114,414	VA	20,884	14
15	MO	5,191	WA	109,485	DE	20,721	15
16	WA	5,143	IN	103,922	CO	20,664	16
17	TN	5,025	MO	98,470	PA	20,643	17
18	WI	4,993	WI	95,049	MN	20,504	18
19	MD	4,917	MN	91,611	RI	20,284	19
20	MN	4,468	CT	89,029	FL	19,711	20
21	LA	4,279	TN	88,816	MI	19,585	21
22	AL	4,138	CO	71,600	KS	19,389	22
23	AZ	3,832	AL	68,358	OH	19,041	23
24	KY	3,754	LA	68,167	WI	19,036	24
25	SC	3,603	AZ	66,687	MO	18,969	25
26	CO	3,465	KY	62,043	NE	18,968	26
27	CT	3,279	SC	58,410	VT	18,804	27
28	OK	3,205	OR	55,286	WY	18,622	28
29	OR	2,972	OK	52,630	OR	18,602	29
30	IA	2,803	IA	51,225	GA	18,550	30
31	MS	2,615	KS	48,764	TX	18,437	31
32	KS	2,515	AR	37,434	IN	18,367	32
33	AR	2,394	MS	36,827	IA	18,275	33
34	UT	1,811	NE	30,368	ME	18,168	34
35	WV	1,809	NV	28,931	NC	17,864	35
36	NE	1,601	WV	28,215	TN	17,675	36
37	NM	1,582	UT	28,206	AZ	17,403	37
38	NV	1,336	HI	25,657	SD	17,208	38
39	ME	1,236	NH	24,457	ND	17,049	39
40	HI	1,156	NM	24,452	ID	16,647	40
41	NH	1,115	ME	22,456	KY	16,527	41
42	ID	1,066	RI	20,304	AL	16,520	42
43	RI	1,001	ID	17,746	OK	16,421	43
44	MT	822	DC	16,333	MT	16,234	44
45	SD	708	DE	14,318	SC	16,211	45
46	DE	691	MT	13,344	LA	15,931	46
47	ND	634	AK	12,970	AR	15,637	47
48	AK	588	SD	12,183	WV	15,597	48
49	DC	585	ND	10,809	UT	15,575	49
50	VT	571	VT	10,737	NM	15,456	50
51	WY	465	WY	8,659	MS	14,083	51

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Projections of the Population of the States by Age, Sex, and Race*; and *Survey of Current Business*, August 1994.

United States

	Total	Percentage of U.S.
Population	255,075,000	100.0
Personal Income (billions)	\$5,128.4	100.0
Personal Income Per Capita	\$20,105	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	\$972,452.4	100.0%	\$3,812	100	19.0%	100
Intergovernmental from Federal	179,183.8	18.4	702	100	3.5	100
Own-Source	793,268.6	81.6	3,110	100	15.5	100
Tax Revenue	555,479.4	57.1	2,178	100	10.8	100
Property Taxes	178,405.7	18.3	699	100	3.5	100
Sales Taxes	130,867.9	13.5	513	100	2.6	100
Income Taxes	138,763.7	14.3	544	100	2.7	100
Other Taxes	107,442.0	11.0	421	100	2.1	100
Charges and Miscellaneous	237,789.2	24.5	932	100	4.6	100
State						
General	605,892.2	100.0	2,375	100	11.8	100
Intergovernmental from Federal	159,041.4	26.2	624	100	3.1	100
Intergovernmental from Local	10,860.6	1.8	43	100	0.2	100
Own-Source	435,990.2	72.0	1,709	100	8.5	100
Tax Revenue	328,380.3	54.2	1,287	100	6.4	100
Property Taxes	6,683.2	1.1	26	100	0.1	100
Sales Taxes	107,756.9	17.8	422	100	2.1	100
Income Taxes	126,174.5	20.8	495	100	2.5	100
Other Taxes	87,765.7	14.5	344	100	1.7	100
Charges and Miscellaneous	107,609.9	17.8	422	100	2.1	100
Local						
General	573,583.8	100.0	2,249	100	11.2	100
Intergovernmental from Federal	20,142.4	3.5	79	100	0.4	100
Intergovernmental from State	196,163.0	34.2	769	100	3.8	100
Own-Source	357,278.4	62.3	1,401	100	7.0	100
Tax Revenue	227,099.1	39.6	890	100	4.4	100
Property Taxes	171,722.6	29.9	673	100	3.3	100
Sales Taxes	23,111.0	4.0	91	100	0.5	100
Income Taxes	12,590.6	2.2	49	100	0.2	100
Other Taxes	19,674.9	3.4	77	100	0.4	100
Charges and Miscellaneous	130,179.3	22.7	510	100	2.5	100
EXPENDITURES						
State and Local						
General	\$975,817.0	100.0%	\$3,826	100	19.0%	100
Total Intergovernmental	3,632.2	0.4	14	100	0.1	100
Direct	972,184.4	99.6	3,811	100	19.0	100
Elementary/Secondary Education	228,916.9	23.5	897	100	4.5	100
Public Welfare	154,233.9	15.8	605	100	3.0	100
Health and Hospitals	81,402.8	8.3	319	100	1.6	100
Higher Education	84,328.9	8.6	331	100	1.6	100
Highways	66,689.1	6.8	261	100	1.3	100
Interest on General Debt	55,255.1	5.7	217	100	1.1	100
Other	301,357.7	30.9	1,181	100	5.9	100
State						
General	612,160.7	100.0	2,400	100	11.9	100
Total Intergovernmental	202,817.5	33.1	795	100	4.0	100
Elementary/Secondary Education	118,719.1	19.4	465	100	2.3	100
Direct	409,343.2	66.9	1,605	100	8.0	100
Public Welfare	125,499.9	20.5	492	100	2.4	100
Higher Education	70,904.4	11.6	278	100	1.4	100
Highways	40,477.8	6.6	159	100	0.8	100
Health and Hospitals	42,026.3	6.9	165	100	0.8	100
Interest on General Debt	24,621.6	4.0	97	100	0.5	100
Corrections	18,306.0	3.0	72	100	0.4	100
Other	87,507.3	14.3	343	100	1.7	100
Local						
General	570,196.7	100.0	2,235	100	11.1	100
Total Intergovernmental	7,355.2	1.3	29	100	0.1	100
Direct	562,841.5	98.7	2,207	100	11.0	100
Elementary/Secondary Education	226,695.3	39.8	889	100	4.4	100
Health and Hospitals	46,469.0	8.1	182	100	0.9	100
Interest on General Debt	30,633.5	5.4	120	100	0.6	100
Police	29,681.6	5.2	116	100	0.6	100
Public Welfare	28,734.0	5.0	113	100	0.6	100
Highways	26,211.3	4.6	103	100	0.5	100
Other	174,416.8	30.6	684	100	3.4	100

Alabama

	Total	Percentage of U.S.	Rank
Population	4,138,000	1.6	22
Personal Income (billions)	\$68.4	1.3	23
Personal Income Per Capita	\$16,520	82.2	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	\$12,835.6	100.0%	\$3,102	81	18.8%	99
Intergovernmental from Federal	2,929.0	22.8	708	101	4.3	123
Own-Source	9,906.6	77.2	2,394	77	14.5	94
Tax Revenue	5,937.4	46.3	1,435	66	8.7	80
Property Taxes	720.3	5.6	174	25	1.1	30
Sales Taxes	1,793.2	14.0	433	84	2.6	103
Income Taxes	1,455.9	11.3	352	65	2.1	79
Other Taxes	1,968.1	15.3	476	113	2.9	137
Charges and Miscellaneous	3,969.1	30.9	959	103	5.8	125
State						
General	8,910.3	100.0	2,153	91	13.0	110
Intergovernmental from Federal	2,707.4	30.4	654	105	4.0	128
Intergovernmental from Local	29.7	0.3	7	17	<	21
Own-Source	6,173.1	69.3	1,492	87	9.0	106
Tax Revenue	4,217.9	47.3	1,019	79	6.2	97
Property Taxes	98.0	1.1	24	92	0.1	112
Sales Taxes	1,115.5	12.5	270	64	1.6	78
Income Taxes	1,398.6	15.7	338	68	2.0	83
Other Taxes	1,605.8	18.0	388	113	2.3	137
Charges and Miscellaneous	1,955.3	21.9	473	112	2.9	136
Local						
General	6,076.9	100.0	1,469	65	8.9	79
Intergovernmental from Federal	221.6	3.6	54	68	0.3	83
Intergovernmental from State	2,121.8	34.9	513	67	3.1	81
Own-Source	3,733.4	61.4	902	64	5.5	78
Tax Revenue	1,719.5	28.3	416	47	2.5	57
Property Taxes	622.3	10.2	150	22	0.9	27
Sales Taxes	677.7	11.2	164	181	1.0	220
Income Taxes	57.2	0.9	14	28	0.1	34
Other Taxes	362.4	6.0	88	114	0.5	138
Charges and Miscellaneous	2,013.9	33.1	487	95	2.9	116
EXPENDITURES						
State and Local						
General	\$12,865.8	100.0%	\$3,109	81	18.8%	99
Total Intergovernmental	-	-	-	-	-	-
Direct	12,865.8	100.0	3,109	82	18.8	99
Elementary/Secondary Education	2,420.8	18.8	585	65	3.5	79
Public Welfare	1,888.9	14.7	456	75	2.8	92
Health and Hospitals	2,341.1	18.2	566	177	3.4	216
Higher Education	1,437.8	11.2	347	105	2.1	128
Highways	922.9	7.2	223	85	1.4	104
Interest on General Debt	671.2	5.2	162	75	1.0	91
Other	3,183.1	24.7	769	65	4.7	79
State						
General	8,788.3	100.0	2,124	88	12.9	108
Total Intergovernmental	2,143.3	24.4	518	65	3.1	79
Elementary/Secondary Education	1,699.1	19.3	411	88	2.5	107
Direct	6,645.0	75.6	1,606	100	9.7	122
Public Welfare	1,843.4	21.0	445	91	2.7	110
Higher Education	1,437.8	16.4	347	125	2.1	152
Highways	546.6	6.2	132	83	0.8	101
Health and Hospitals	1,163.7	13.2	281	171	1.7	208
Interest on General Debt	280.2	3.2	68	70	0.4	85
Corrections	178.6	2.0	43	60	0.3	73
Other	1,194.8	13.6	289	84	1.7	102
Local						
General	6,227.3	100.0	1,505	67	9.1	82
Total Intergovernmental	6.5	0.1	2	5	<	7
Direct	6,220.8	99.9	1,503	68	9.1	83
Elementary/Secondary Education	2,396.1	38.5	579	65	3.5	79
Health and Hospitals	1,177.4	18.9	285	156	1.7	190
Interest on General Debt	391.1	6.3	95	79	0.6	96
Police	325.2	5.2	79	68	0.5	82
Public Welfare	45.6	0.7	11	10	0.1	12
Highways	376.3	6.0	91	88	0.6	108
Other	1,509.1	24.2	365	53	2.2	65

- represents zero

< rounds to zero

Alaska

	Total	Percentage of U.S.	Rank
Population	588,000	0.2	48
Personal Income (billions)	\$13.0	0.3	47
Personal Income Per Capita	\$22,058	109.7	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	\$6,720.7	100.0%	\$11,430	300	51.8%	273
Intergovernmental from Federal	849.2	12.6	1,444	206	6.5	187
Own-Source	5,871.5	87.4	9,986	321	45.3	293
Tax Revenue	2,254.8	33.6	3,835	176	17.4	161
Property Taxes	628.8	9.4	1,069	153	4.8	139
Sales Taxes	76.6	1.1	130	25	0.6	23
Income Taxes	200.0	3.0	340	63	1.5	57
Other Taxes	1,349.4	20.1	2,295	545	10.4	497
Charges and Miscellaneous	3,616.7	53.8	6,151	660	27.9	601
State						
General	5,329.8	100.0	9,064	382	41.1	348
Intergovernmental from Federal	761.8	14.3	1,296	208	5.9	189
Intergovernmental from Local	11.3	0.2	19	45	0.1	41
Own-Source	4,556.7	85.5	7,749	453	35.1	413
Tax Revenue	1,590.2	29.8	2,704	210	12.3	191
Property Taxes	69.0	1.3	117	454	0.5	414
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	200.0	3.8	340	69	1.5	63
Other Taxes	1,321.1	24.8	2,247	653	10.2	595
Charges and Miscellaneous	2,966.4	55.7	5,045	1196	22.9	1090
Local						
General	2,200.7	100.0	3,743	166	17.0	152
Intergovernmental from Federal	87.4	4.0	149	188	0.7	172
Intergovernmental from State	798.5	36.3	1,358	177	6.2	161
Own-Source	1,314.8	59.7	2,236	160	10.1	146
Tax Revenue	664.6	30.2	1,130	127	5.1	116
Property Taxes	559.8	25.4	952	141	4.3	129
Sales Taxes	76.5	3.5	130	144	0.6	131
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	28.3	1.3	48	62	0.2	57
Charges and Miscellaneous	650.3	29.5	1,106	217	5.0	198
EXPENDITURES						
State and Local						
General	\$5,907.9	100.0%	\$10,047	263	45.6%	239
Total Intergovernmental	100.6	1.7	171	1201	0.8	1095
Direct	5,807.2	98.3	9,876	259	44.8	236
Elementary/Secondary Education	1,006.0	17.0	1,711	191	7.8	174
Public Welfare	423.4	7.2	720	119	3.3	109
Health and Hospitals	220.0	3.7	374	117	1.7	107
Higher Education	296.2	5.0	504	152	2.3	139
Highways	612.0	10.4	1,041	398	4.7	363
Interest on General Debt	725.3	12.3	1,234	569	5.6	519
Other	2,524.3	42.7	4,293	363	19.5	331
State						
General	4,788.1	100.0	8,143	339	36.9	309
Total Intergovernmental	1,048.9	21.9	1,784	224	8.1	204
Elementary/Secondary Education	625.9	13.1	1,064	229	4.8	208
Direct	3,739.3	78.1	6,359	396	28.8	361
Public Welfare	407.0	8.5	692	141	3.1	128
Higher Education	296.2	6.2	504	181	2.3	165
Highways	513.9	10.7	874	551	4.0	502
Health and Hospitals	134.7	2.8	229	139	1.0	127
Interest on General Debt	449.4	9.4	764	792	3.5	722
Corrections	130.9	2.7	223	310	1.0	283
Other	1,807.1	37.7	3,073	896	13.9	817
Local						
General	2,068.1	100.0	3,517	157	15.9	143
Total Intergovernmental	0.2	<	†	1	<	1
Direct	2,068.0	100.0	3,517	159	15.9	145
Elementary/Secondary Education	789.5	38.2	1,343	151	6.1	138
Health and Hospitals	85.3	4.1	145	80	0.7	73
Interest on General Debt	275.8	13.3	469	391	2.1	356
Police	81.0	3.9	138	118	0.6	108
Public Welfare	16.4	0.8	28	25	0.1	23
Highways	98.1	4.7	167	162	0.8	148
Other	721.9	34.9	1,228	180	5.6	164

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

Arizona

	Total	Percentage of U.S.	Rank
Population	3,832,000	1.5	23
Personal Income (billions)	\$66.7	1.3	25
Personal Income Per Capita	\$17,403	86.6	37

	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	\$12,836.4	100.0%	\$3,350	88	19.2%	102
Intergovernmental from Federal	2,160.8	16.8	564	80	3.2	93
Own-Source	10,675.6	83.2	2,786	90	16.0	103
Tax Revenue	7,747.3	60.4	2,022	93	11.6	107
Property Taxes	2,581.1	20.1	674	96	3.9	111
Sales Taxes	2,544.9	19.8	664	129	3.8	150
Income Taxes	1,451.2	11.3	379	70	2.2	80
Other Taxes	1,170.2	9.1	305	72	1.8	84
Charges and Miscellaneous	2,928.3	22.8	764	82	4.4	95
State						
General	7,975.5	100.0	2,081	88	12.0	101
Intergovernmental from Federal	1,851.9	23.2	483	78	2.8	90
Intergovernmental from Local	258.4	3.2	67	158	0.4	183
Own-Source	5,865.1	73.5	1,531	90	8.8	104
Tax Revenue	4,826.8	60.5	1,260	98	7.2	113
Property Taxes	288.4	3.6	75	291	0.4	336
Sales Taxes	2,088.3	26.2	545	129	3.1	149
Income Taxes	1,451.2	18.2	379	77	2.2	89
Other Taxes	998.9	12.5	261	76	1.5	88
Charges and Miscellaneous	1,038.4	13.0	271	64	1.6	74
Local						
General	8,116.0	100.0	2,118	94	12.2	109
Intergovernmental from Federal	308.9	3.8	81	102	0.5	118
Intergovernmental from State	2,996.7	36.9	782	102	4.5	117
Own-Source	4,810.4	59.3	1,255	90	7.2	104
Tax Revenue	2,920.6	36.0	762	86	4.4	99
Property Taxes	2,292.7	28.2	598	89	3.4	103
Sales Taxes	456.6	5.6	119	132	0.7	152
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	171.3	2.1	45	58	0.3	67
Charges and Miscellaneous	1,889.9	23.3	493	97	2.8	112
EXPENDITURES						
State and Local						
General	\$13,448.3	100.0%	\$3,509	92	20.2%	106
Total Intergovernmental	-	-	-	-	-	-
Direct	13,448.3	100.0	3,509	92	20.2	106
Elementary/Secondary Education	3,202.3	23.8	836	93	4.8	108
Public Welfare	1,884.6	14.0	492	81	2.8	94
Health and Hospitals	740.6	5.5	193	61	1.1	70
Higher Education	1,476.9	11.0	385	117	2.2	135
Highways	1,058.4	7.9	276	106	1.6	122
Interest on General Debt	995.3	7.4	260	120	1.5	139
Other	4,090.1	30.4	1,067	90	6.1	104
State						
General	8,235.8	100.0	2,149	90	12.3	103
Total Intergovernmental	2,996.9	36.4	782	98	4.5	114
Elementary/Secondary Education	1,577.4	19.2	412	88	2.4	102
Direct	5,239.0	63.6	1,367	85	7.9	98
Public Welfare	1,583.9	19.2	413	84	2.4	97
Higher Education	1,119.9	13.6	292	105	1.7	121
Highways	631.4	7.7	165	104	0.9	120
Health and Hospitals	382.2	4.6	100	61	0.6	70
Interest on General Debt	187.0	2.3	49	51	0.3	58
Corrections	314.5	3.8	82	114	0.5	132
Other	1,020.1	12.4	266	78	1.5	90
Local						
General	8,421.8	100.0	2,198	98	12.6	114
Total Intergovernmental	212.4	2.5	55	192	0.3	222
Direct	8,209.4	97.5	2,142	97	12.3	112
Elementary/Secondary Education	3,202.3	38.0	836	94	4.8	109
Health and Hospitals	358.4	4.3	94	51	0.5	59
Interest on General Debt	808.4	9.6	211	176	1.2	203
Police	499.8	5.9	130	112	0.7	129
Public Welfare	300.7	3.6	78	70	0.5	80
Highways	427.0	5.1	111	108	0.6	125
Other	2,612.7	31.0	682	100	3.9	115

- represents zero n.t. - no tax

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,394,000	0.9	33
Personal Income (billions)	\$37.4	0.7	32
Personal Income Per Capita	\$15,637	77.8	47

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,888.7	100.0%	\$2,877	75	18.4%	97
Intergovernmental from Federal	1,719.6	25.0	718	102	4.6	131
Own-Source	5,169.1	75.0	2,159	69	13.8	89
Tax Revenue	3,633.2	52.7	1,518	70	9.7	90
Property Taxes	625.9	9.1	261	37	1.7	48
Sales Taxes	1,225.5	17.8	512	100	3.3	128
Income Taxes	975.6	14.2	408	75	2.6	96
Other Taxes	806.1	11.7	337	80	2.2	103
Charges and Miscellaneous	1,536.0	22.3	642	69	4.1	88
State						
General	5,188.2	100.0	2,167	91	13.9	117
Intergovernmental from Federal	1,630.0	31.4	681	109	4.4	140
Intergovernmental from Local	6.0	0.1	3	6	<	8
Own-Source	3,552.2	68.5	1,484	87	9.5	112
Tax Revenue	2,746.1	52.9	1,147	89	7.3	115
Property Taxes	11.1	0.2	5	18	<	23
Sales Taxes	1,032.5	19.9	431	102	2.8	131
Income Taxes	975.6	18.8	408	83	2.6	106
Other Taxes	726.8	14.0	304	88	1.9	113
Charges and Miscellaneous	806.1	15.5	337	80	2.2	103
Local						
General	3,061.4	100.0	1,279	57	8.2	73
Intergovernmental from Federal	89.6	2.9	37	47	0.2	61
Intergovernmental from State	1,354.9	44.3	566	74	3.6	95
Own-Source	1,616.9	52.8	675	48	4.3	62
Tax Revenue	887.1	29.0	371	42	2.4	54
Property Taxes	614.8	20.1	257	38	1.6	49
Sales Taxes	192.9	6.3	81	89	0.5	114
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	79.3	2.6	33	43	0.2	55
Charges and Miscellaneous	729.8	23.8	305	60	1.9	77
EXPENDITURES						
State and Local						
General	\$6,599.9	100.0%	\$2,757	72	17.6%	93
Total Intergovernmental	1.3	<	1	4	<	5
Direct	6,598.6	100.0	2,756	72	17.6	93
Elementary/Secondary Education	1,691.5	25.6	707	79	4.5	101
Public Welfare	1,178.8	17.9	492	81	3.1	105
Health and Hospitals	545.7	8.3	228	71	1.5	92
Higher Education	766.4	11.6	320	97	2.0	125
Highways	631.5	9.6	264	101	1.7	130
Interest on General Debt	300.2	4.5	125	58	0.8	74
Other	1,484.5	22.5	620	52	4.0	67
State						
General	5,061.7	100.0	2,114	88	13.5	113
Total Intergovernmental	1,465.1	28.9	612	77	3.9	99
Elementary/Secondary Education	1,160.6	22.9	485	104	3.1	134
Direct	3,596.6	71.1	1,502	94	9.6	120
Public Welfare	1,176.0	23.2	491	100	3.1	128
Higher Education	766.4	15.1	320	115	2.0	148
Highways	454.7	9.0	190	120	1.2	154
Health and Hospitals	304.8	6.0	127	77	0.8	99
Interest on General Debt	130.4	2.6	54	56	0.3	73
Corrections	103.2	2.0	43	60	0.3	77
Other	661.2	13.1	276	81	1.8	104
Local						
General	3,002.6	100.0	1,254	56	8.0	72
Total Intergovernmental	0.6	<	†	1	<	1
Direct	3,002.0	100.0	1,254	57	8.0	73
Elementary/Secondary Education	1,691.5	56.3	707	80	4.5	102
Health and Hospitals	240.9	8.0	101	55	0.6	71
Interest on General Debt	169.8	5.7	71	59	0.5	76
Police	130.4	4.3	54	47	0.3	60
Public Welfare	2.8	0.1	1	1	<	1
Highways	176.9	5.9	74	72	0.5	92
Other	589.7	19.6	246	36	1.6	46

n.t. — no tax

< rounds to zero

† less than \$1 per capita

California

	Total	Percentage of U.S.	Rank
Population	30,895,000	12.1	1
Personal Income (billions)	\$659.6	12.9	1
Personal Income Per Capita	\$21,349	106.2	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	\$127,917.7	100.0%	\$4,140	109	19.4%	102
Intergovernmental from Federal	24,211.9	18.9	784	112	3.7	105
Own-Source	103,705.7	81.1	3,357	108	15.7	102
Tax Revenue	72,073.7	56.3	2,333	107	10.9	101
Property Taxes	20,614.1	16.1	667	95	3.1	90
Sales Taxes	18,727.5	14.6	606	118	2.8	111
Income Taxes	21,548.0	16.8	697	128	3.3	121
Other Taxes	11,184.2	8.7	362	86	1.7	81
Charges and Miscellaneous	31,632.1	24.7	1,024	110	4.8	103
State						
General	79,399.0	100.0	2,570	108	12.0	102
Intergovernmental from Federal	21,562.0	27.2	698	112	3.3	105
Intergovernmental from Local	1,867.2	2.4	60	142	0.3	134
Own-Source	55,969.8	70.5	1,812	106	8.5	100
Tax Revenue	46,128.2	58.1	1,493	116	7.0	109
Property Taxes	2,266.5	2.9	73	284	0.3	267
Sales Taxes	14,924.8	18.8	483	115	2.3	108
Income Taxes	21,548.0	27.1	697	141	3.3	133
Other Taxes	7,388.9	9.3	239	70	1.1	66
Charges and Miscellaneous	9,841.6	12.4	319	76	1.5	71
Local						
General	90,382.3	100.0	2,925	130	13.7	123
Intergovernmental from Federal	2,649.9	2.9	86	109	0.4	102
Intergovernmental from State	39,996.5	44.3	1,295	168	6.1	159
Own-Source	47,735.9	52.8	1,545	110	7.2	104
Tax Revenue	25,945.6	28.7	840	94	3.9	89
Property Taxes	18,347.6	20.3	594	88	2.8	83
Sales Taxes	3,802.7	4.2	123	136	0.6	128
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3,795.3	4.2	123	159	0.6	150
Charges and Miscellaneous	21,790.3	24.1	705	138	3.3	130
EXPENDITURES						
State and Local						
General	\$132,500.8	100.0%	\$4,289	112	20.1%	106
Total Intergovernmental	2,409.1	1.8	78	548	0.4	516
Direct	130,091.7	98.2	4,211	110	19.7	104
Elementary/Secondary Education	26,806.2	20.2	868	97	4.1	91
Public Welfare	20,194.3	15.2	654	108	3.1	102
Health and Hospitals	13,099.4	9.9	424	133	2.0	125
Higher Education	11,066.6	8.4	358	108	1.7	102
Highways	6,224.0	4.7	201	77	0.9	73
Interest on General Debt	5,871.2	4.4	190	88	0.9	83
Other	46,830.1	35.3	1,516	128	7.1	121
State						
General	83,512.2	100.0	2,703	113	12.7	106
Total Intergovernmental	40,906.1	49.0	1,324	167	6.2	157
Elementary/Secondary Education	16,298.1	19.5	528	113	2.5	107
Direct	42,606.1	51.0	1,379	86	6.5	81
Public Welfare	10,298.1	12.3	333	68	1.6	64
Higher Education	7,630.9	9.1	247	89	1.2	84
Highways	3,187.3	3.8	103	65	0.5	61
Health and Hospitals	4,209.3	5.0	136	83	0.6	78
Interest on General Debt	2,457.2	2.9	80	82	0.4	78
Corrections	2,900.3	3.5	94	131	0.4	123
Other	11,923.1	14.3	386	112	1.8	106
Local						
General	88,507.9	100.0	2,865	128	13.4	121
Total Intergovernmental	1,022.3	1.2	33	115	0.2	108
Direct	87,485.6	98.8	2,832	128	13.3	121
Elementary/Secondary Education	26,670.1	30.1	863	97	4.0	91
Health and Hospitals	8,890.1	10.0	288	158	1.3	149
Interest on General Debt	3,414.0	3.9	111	92	0.5	87
Police	5,127.9	5.8	166	143	0.8	134
Public Welfare	9,896.2	11.2	320	284	1.5	268
Highways	3,036.7	3.4	98	96	0.5	90
Other	30,450.6	34.4	986	144	4.6	136

n.t. — no tax

Colorado

	Total	Percentage of U.S.	Rank
Population	3,465,000	1.4	26
Personal Income (billions)	\$71.6	1.4	22
Personal Income Per Capita	\$20,664	102.8	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	\$12,763.3	100.0%	\$3,683	97	17.8%	94
Intergovernmental from Federal	2,085.7	16.3	602	86	2.9	83
Own-Source	10,677.6	83.7	3,082	99	14.9	96
Tax Revenue	7,013.5	55.0	2,024	93	9.8	90
Property Taxes	2,336.3	18.3	674	96	3.3	94
Sales Taxes	1,864.0	14.6	538	105	2.6	102
Income Taxes	1,735.5	13.6	501	92	2.4	90
Other Taxes	1,077.9	8.4	311	74	1.5	72
Charges and Miscellaneous	3,664.0	28.7	1,057	113	5.1	110
State						
General	7,003.6	100.0	2,021	85	9.8	83
Intergovernmental from Federal	1,843.4	26.3	532	85	2.6	83
Intergovernmental from Local	75.2	1.1	22	51	0.1	50
Own-Source	5,085.1	72.6	1,468	86	7.1	84
Tax Revenue	3,520.9	50.3	1,016	79	4.9	77
Property Taxes	7.4	0.1	2	8	<	8
Sales Taxes	913.6	13.0	264	63	1.3	61
Income Taxes	1,735.5	24.8	501	101	2.4	99
Other Taxes	864.5	12.3	249	73	1.2	71
Charges and Miscellaneous	1,564.2	22.3	451	107	2.2	104
Local						
General	8,060.8	100.0	2,326	103	11.3	101
Intergovernmental from Federal	242.4	3.0	70	89	0.3	86
Intergovernmental from State	2,225.9	27.6	642	84	3.1	81
Own-Source	5,592.5	69.4	1,614	115	7.8	112
Tax Revenue	3,492.7	43.3	1,008	113	4.9	110
Property Taxes	2,328.9	28.9	672	100	3.3	97
Sales Taxes	950.4	11.8	274	303	1.3	295
Income Taxes	213.4	2.6	62	125	0.3	121
Other Taxes	213.4	2.6	62	80	0.3	78
Charges and Miscellaneous	2,099.8	26.0	606	119	2.9	116
EXPENDITURES						
State and Local						
General	\$12,843.5	100.0%	\$3,707	97	17.9%	94
Total Intergovernmental	15.9	0.1	5	32	<	31
Direct	12,827.6	99.9	3,702	97	17.9	95
Elementary/Secondary Education	3,125.0	24.3	902	100	4.4	98
Public Welfare	1,521.4	11.8	439	73	2.1	71
Health and Hospitals	848.1	6.6	245	77	1.2	75
Higher Education	1,457.3	11.3	421	127	2.0	124
Highways	1,036.3	8.1	299	114	1.4	111
Interest on General Debt	921.2	7.2	266	123	1.3	119
Other	3,918.4	30.5	1,131	96	5.5	93
State						
General	6,493.8	100.0	1,874	78	9.1	76
Total Intergovernmental	1,969.4	30.3	568	71	2.8	70
Elementary/Secondary Education	1,204.5	18.5	348	75	1.7	73
Direct	4,524.4	69.7	1,306	81	6.3	79
Public Welfare	1,087.6	16.7	314	64	1.5	62
Higher Education	1,395.5	21.5	403	145	1.9	141
Highways	463.6	7.1	134	84	0.6	82
Health and Hospitals	328.3	5.1	95	58	0.5	56
Interest on General Debt	225.1	3.5	65	67	0.3	65
Corrections	261.7	4.0	76	105	0.4	102
Other	762.6	11.7	220	64	1.1	62
Local						
General	8,360.8	100.0	2,413	108	11.7	105
Total Intergovernmental	57.6	0.7	17	58	0.1	56
Direct	8,303.2	99.3	2,396	109	11.6	106
Elementary/Secondary Education	3,125.0	37.4	902	101	4.4	99
Health and Hospitals	519.9	6.2	150	82	0.7	80
Interest on General Debt	696.0	8.3	201	167	1.0	163
Police	413.9	5.0	119	103	0.6	100
Public Welfare	433.8	5.2	125	111	0.6	108
Highways	572.7	6.8	165	161	0.8	156
Other	2,541.9	30.4	734	107	3.6	104

< rounds to zero

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,279,000	1.3	27
Personal Income (billions)	\$89.0	1.7	20
Personal Income Per Capita	\$27,151	135.0	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	\$15,039.5	100.0%	\$4,587	120	16.9%	89
Intergovernmental from Federal	2,472.1	16.4	754	107	2.8	79
Own-Source	12,567.4	83.6	3,833	123	14.1	91
Tax Revenue	10,036.2	66.7	3,061	141	11.3	104
Property Taxes	3,927.9	26.1	1,198	171	4.4	127
Sales Taxes	2,090.1	13.9	637	124	2.3	92
Income Taxes	2,459.4	16.4	750	138	2.8	102
Other Taxes	1,558.7	10.4	475	113	1.8	84
Charges and Miscellaneous	2,531.1	16.8	772	83	2.8	61
State						
General	10,138.2	100.0	3,092	130	11.4	96
Intergovernmental from Federal	2,270.4	22.4	692	111	2.6	82
Intergovernmental from Local	4.5	<	1	3	<	2
Own-Source	7,863.3	77.6	2,398	140	8.8	104
Tax Revenue	6,060.2	59.8	1,848	144	6.8	106
Property Taxes	<	<	<	-	<	-
Sales Taxes	2,090.1	20.6	637	151	2.3	112
Income Taxes	2,459.4	24.3	750	152	2.8	112
Other Taxes	1,510.6	14.9	461	134	1.7	99
Charges and Miscellaneous	1,803.1	17.8	550	130	2.0	97
Local						
General	6,924.0	100.0	2,112	94	7.8	70
Intergovernmental from Federal	201.7	2.9	62	78	0.2	58
Intergovernmental from State	2,018.2	29.1	615	80	2.3	59
Own-Source	4,704.1	67.9	1,435	102	5.3	76
Tax Revenue	3,976.0	57.4	1,213	136	4.5	101
Property Taxes	3,927.9	56.7	1,198	178	4.4	132
Sales Taxes	<	<	†	-	<	-
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	48.1	0.7	15	19	0.1	14
Charges and Miscellaneous	728.0	10.5	222	44	0.8	32
EXPENDITURES						
State and Local						
General	\$15,064.4	100.0%	\$4,594	120	16.9%	89
Total Intergovernmental	-	-	-	-	-	-
Direct	15,064.4	100.0	4,594	121	16.9	89
Elementary/Secondary Education	3,688.8	24.5	1,125	125	4.1	93
Public Welfare	2,478.3	16.5	756	125	2.8	93
Health and Hospitals	1,126.7	7.5	344	108	1.3	80
Higher Education	765.7	5.1	234	71	0.9	52
Highways	1,079.9	7.2	329	126	1.2	93
Interest on General Debt	924.9	6.1	282	130	1.0	96
Other	5,000.1	33.2	1,525	129	5.6	96
State						
General	9,957.4	100.0	3,037	127	11.2	94
Total Intergovernmental	2,090.9	21.0	638	80	2.3	59
Elementary/Secondary Education	1,567.1	15.7	478	103	1.8	76
Direct	7,866.5	79.0	2,399	149	8.8	111
Public Welfare	2,239.1	22.5	683	139	2.5	103
Higher Education	765.7	7.7	234	84	0.9	62
Highways	792.4	8.0	242	152	0.9	113
Health and Hospitals	1,041.8	10.5	318	193	1.2	143
Interest on General Debt	725.0	7.3	221	229	0.8	170
Corrections	420.8	4.2	128	179	0.5	132
Other	1,881.7	18.9	574	167	2.1	124
Local						
General	7,199.2	100.0	2,196	98	8.1	73
Total Intergovernmental	1.3	<	†	1	<	1
Direct	7,197.9	100.0	2,195	99	8.1	74
Elementary/Secondary Education	3,688.8	51.2	1,125	127	4.1	94
Health and Hospitals	94.9	1.3	29	16	0.1	12
Interest on General Debt	199.9	2.8	61	51	0.2	38
Police	386.5	5.4	118	101	0.4	75
Public Welfare	239.2	3.3	73	65	0.3	48
Highways	287.5	4.0	88	85	0.3	63
Other	2,301.0	32.0	702	103	2.6	76

n.t. — no tax < rounds to zero † less than \$1 per capita

Delaware

	Total	Percentage of U.S.	Rank
Population	691,000	0.3	46
Personal Income (billions)	\$14.3	0.3	45
Personal Income Per Capita	\$20,721	103.1	15

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,017.1	100.0%	\$4,366	115	21.1%	111
Intergovernmental from Federal	437.5	14.5	633	90	3.1	87
Own-Source	2,579.6	85.5	3,733	120	18.0	116
Tax Revenue	1,617.9	53.6	2,341	108	11.3	104
Property Taxes	228.3	7.6	330	47	1.6	46
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	653.0	21.6	945	174	4.6	169
Other Taxes	736.5	24.4	1,066	253	5.1	246
Charges and Miscellaneous	961.8	31.9	1,392	149	6.7	145
State						
General	2,457.6	100.0	3,557	150	17.2	145
Intergovernmental from Federal	396.9	16.1	574	92	2.8	89
Intergovernmental from Local	15.3	0.6	22	52	0.1	50
Own-Source	2,045.4	83.2	2,960	173	14.3	168
Tax Revenue	1,341.0	54.6	1,941	151	9.4	146
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	626.3	25.5	906	184	4.4	178
Other Taxes	714.7	29.1	1,034	301	5.0	292
Charges and Miscellaneous	704.3	28.7	1,019	242	4.9	234
Local						
General	1,053.6	100.0	1,525	68	7.4	66
Intergovernmental from Federal	40.6	3.9	59	74	0.3	72
Intergovernmental from State	478.8	45.4	693	90	3.3	87
Own-Source	534.2	50.7	773	55	3.7	54
Tax Revenue	276.9	26.3	401	45	1.9	44
Property Taxes	228.3	21.7	330	49	1.6	48
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	26.7	2.5	39	78	0.2	76
Other Taxes	21.8	2.1	32	41	0.2	40
Charges and Miscellaneous	257.3	24.4	372	73	1.8	71
EXPENDITURES						
State and Local						
General	\$2,928.7	100.0%	\$4,238	111	20.5%	107
Total Intergovernmental	0.8	<	1	8	<	8
Direct	2,927.9	100.0	4,237	111	20.4	108
Elementary/Secondary Education	624.0	21.3	903	101	4.4	98
Public Welfare	292.4	10.0	423	70	2.0	68
Health and Hospitals	157.8	5.4	228	72	1.1	69
Higher Education	389.3	13.3	563	170	2.7	165
Highways	272.7	9.3	395	151	1.9	146
Interest on General Debt	289.5	9.9	419	193	2.0	188
Other	902.1	30.8	1,305	110	6.3	107
State						
General	2,241.4	100.0	3,244	135	15.7	131
Total Intergovernmental	390.5	17.4	565	71	2.7	69
Elementary/Secondary Education	321.9	14.4	466	100	2.2	97
Direct	1,850.8	82.6	2,678	167	12.9	162
Public Welfare	291.0	13.0	421	86	2.0	83
Higher Education	389.3	17.4	563	203	2.7	197
Highways	229.0	10.2	331	209	1.6	203
Health and Hospitals	151.2	6.7	219	133	1.1	129
Interest on General Debt	228.0	10.2	330	342	1.6	332
Corrections	109.1	4.9	158	220	0.8	213
Other	453.3	20.2	656	191	3.2	186
Local						
General	1,086.4	100.0	1,572	70	7.6	68
Total Intergovernmental	9.3	0.9	13	47	0.1	45
Direct	1,077.1	99.1	1,559	71	7.5	69
Elementary/Secondary Education	624.0	57.4	903	102	4.4	99
Health and Hospitals	6.7	0.6	10	5	<	5
Interest on General Debt	61.6	5.7	89	74	0.4	72
Police	61.8	5.7	89	77	0.4	75
Public Welfare	1.5	0.1	2	2	<	2
Highways	43.7	4.0	63	62	0.3	60
Other	277.9	25.6	402	59	1.9	57

n.t. — no tax

< rounds to zero

District of Columbia

	Total	Percentage of U.S.	Rank
Population	585,000	0.2	49
Personal Income (billions)	\$16.3	0.3	44
Personal Income Per Capita	\$27,920	138.9	1

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$4,711.8	100.0%	\$8,054	211	28.8%	152
Intergovernmental from Federal	1,776.2	37.7	3036	432	10.9	311
Own-Source	2,935.6	62.3	5,018	161	18.0	116
Tax Revenue	2,406.6	51.1	4,114	189	14.7	136
Property Taxes	903.3	19.2	1,544	221	5.5	159
Sales Taxes	442.5	9.4	756	147	2.7	106
Income Taxes	715.7	15.2	1,223	225	4.4	162
Other Taxes	345.2	7.3	590	140	2.1	101
Charges and Miscellaneous	529.0	11.2	904	97	3.2	70
Local						
General	4,711.8	100.0	8,054	358	28.8	258
Intergovernmental from Federal	1,776.2	37.7	3,036	3845	10.9	2769
Intergovernmental from State	-	-	-	-	-	-
Own-Source	2,935.6	62.3	5,018	358	18.0	258
Tax Revenue	2,406.6	51.1	4,114	462	14.7	333
Property Taxes	903.3	19.2	1,544	229	5.5	165
Sales Taxes	442.5	9.4	756	835	2.7	601
Income Taxes	715.7	15.2	1,223	2479	4.4	1785
Other Taxes	345.2	7.3	590	765	2.1	551
Charges and Miscellaneous	529.0	11.2	904	177	3.2	128
EXPENDITURES						
State and Local						
General	\$4,423.3	100.0%	\$7,561	198	27.1%	142
Total Intergovernmental	-	-	-	-	-	-
Direct	4,423.3	100.0	7,561	198	27.1	143
Elementary/Secondary Education	623.7	14.1	1,066	119	3.8	86
Public Welfare	872.0	19.7	1,491	247	5.3	178
Health and Hospitals	535.2	12.1	915	287	3.3	206
Higher Education	119.1	2.7	204	62	0.7	44
Highways	121.6	2.7	208	80	0.7	57
Interest on General Debt	236.2	5.3	404	186	1.4	134
Other	1,915.4	43.3	3,274	277	11.7	200
Local						
General	4,423.3	100.0	7,561	338	27.1	244
Total Intergovernmental	-	-	-	-	-	-
Direct	4,423.3	100.0	7,561	343	27.1	247
Elementary/Secondary Education	623.7	14.1	1,066	120	3.8	86
Health and Hospitals	535.2	12.1	915	502	3.3	362
Interest on General Debt	236.2	5.3	404	336	1.4	242
Police	272.7	6.2	466	401	1.7	288
Public Welfare	872.0	19.7	1,491	1323	5.3	953
Highways	121.6	2.7	208	202	0.7	146
Other	1,761.8	39.8	3,012	440	10.8	317

- represents zero

Florida

	Total	Percentage of U.S.	Rank
Population	13,483,000	5.3	4
Personal Income (billions)	\$265.8	5.2	4
Personal Income Per Capita	\$19,711	98.0	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	\$45,973.9	100.0%	\$3,410	89	17.3%	91
Intergovernmental from Federal	6,354.6	13.8	471	67	2.4	68
Own-Source	39,619.3	86.2	2,938	94	14.9	96
Tax Revenue	25,919.2	56.4	1,922	88	9.8	90
Property Taxes	9,948.6	21.6	738	105	3.7	108
Sales Taxes	8,500.4	18.5	630	123	3.2	125
Income Taxes	695.1	1.5	52	9	0.3	10
Other Taxes	6,775.2	14.7	502	119	2.5	122
Charges and Miscellaneous	13,700.1	29.8	1,016	109	5.2	111
State						
General	23,744.4	100.0	1,761	74	8.9	76
Intergovernmental from Federal	5,406.5	22.8	401	64	2.0	66
Intergovernmental from Local	304.9	1.3	23	53	0.1	54
Own-Source	18,032.9	75.9	1,337	78	6.8	80
Tax Revenue	14,504.2	61.1	1,076	84	5.5	85
Property Taxes	490.1	2.1	36	141	0.2	143
Sales Taxes	8,326.0	35.1	618	146	3.1	149
Income Taxes	695.1	2.9	52	10	0.3	11
Other Taxes	4,993.0	21.0	370	108	1.9	110
Charges and Miscellaneous	3,528.7	14.9	262	62	1.3	63
Local						
General	31,384.1	100.0	2,328	104	11.8	106
Intergovernmental from Federal	948.1	3.0	70	89	0.4	91
Intergovernmental from State	8,849.6	28.2	656	85	3.3	87
Own-Source	21,586.4	68.8	1,601	114	8.1	117
Tax Revenue	11,415.0	36.4	847	95	4.3	97
Property Taxes	9,458.5	30.1	702	104	3.6	106
Sales Taxes	174.4	0.6	13	14	0.1	15
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,782.1	5.7	132	171	0.7	175
Charges and Miscellaneous	10,171.4	32.4	754	148	3.8	151
EXPENDITURES						
State and Local						
General	\$47,117.5	100.0%	\$3,495	91	17.7%	93
Total Intergovernmental	2.2	<	†	1	<	1
Direct	47,115.3	100.0	3,494	92	17.7	94
Elementary/Secondary Education	11,050.7	23.5	820	91	4.2	93
Public Welfare	5,385.7	11.4	399	66	2.0	67
Health and Hospitals	4,569.3	9.7	339	106	1.7	108
Higher Education	3,070.8	6.5	228	69	1.2	70
Highways	3,372.9	7.2	250	96	1.3	98
Interest on General Debt	3,102.7	6.6	230	106	1.2	108
Other	16,563.3	35.2	1,228	104	6.2	106
State						
General	24,851.1	100.0	1,843	77	9.4	78
Total Intergovernmental	8,405.8	33.8	623	78	3.2	80
Elementary/Secondary Education	5,457.8	22.0	405	87	2.1	89
Direct	16,445.3	66.2	1,220	76	6.2	78
Public Welfare	5,148.4	20.7	382	78	1.9	79
Higher Education	2,055.3	8.3	152	55	0.8	56
Highways	2,009.7	8.1	149	94	0.8	96
Health and Hospitals	1,831.8	7.4	136	82	0.7	84
Interest on General Debt	740.0	3.0	55	57	0.3	58
Corrections	1,036.6	4.2	77	107	0.4	109
Other	3,623.3	14.6	269	78	1.4	80
Local						
General	30,739.7	100.0	2,280	102	11.6	104
Total Intergovernmental	69.6	0.2	5	18	<	18
Direct	30,670.0	99.8	2,275	103	11.5	105
Elementary/Secondary Education	11,050.7	35.9	820	92	4.2	94
Health and Hospitals	2,737.4	8.9	203	111	1.0	114
Interest on General Debt	2,362.7	7.7	175	146	0.9	149
Police	2,069.0	6.7	153	132	0.8	135
Public Welfare	237.2	0.8	18	16	0.1	16
Highways	1,363.2	4.4	101	98	0.5	100
Other	10,849.8	35.3	805	118	4.1	120

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Georgia

	Total	Percentage of U.S.	Rank
Population	6,773,000	2.7	11
Personal Income (billions)	\$125.6	2.5	12
Personal Income Per Capita	\$18,550	92.3	30

	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	\$22,377.9	100.0%	\$3,304	87	17.8%	94
Intergovernmental from Federal	4,241.5	19.0	626	89	3.4	97
Own-Source	18,136.4	81.0	2,678	86	14.4	93
Tax Revenue	12,369.4	55.3	1,826	84	9.8	91
Property Taxes	3,659.9	16.4	540	77	2.9	
Sales Taxes	3,562.4	15.9	526	103	2.8	111
Income Taxes	3,457.0	15.4	510	94	2.8	102
Other Taxes	1,690.1	7.6	250	59	1.3	64
Charges and Miscellaneous	5,766.9	25.8	851	91	4.6	99
State						
General	12,377.3	100.0	1,827	77	9.9	83
Intergovernmental from Federal	3,723.8	30.1	550	88	3.0	96
Intergovernmental from Local	46.8	0.4	7	16	<	18
Own-Source	8,606.6	69.5	1,271	74	6.9	81
Tax Revenue	7,267.0	58.7	1,073	83	5.8	90
Property Taxes	27.8	0.2	4	16	<	17
Sales Taxes	2,687.3	21.7	397	94	2.1	102
Income Taxes	3,457.0	27.9	510	103	2.8	112
Other Taxes	1,094.9	8.8	162	47	0.9	51
Charges and Miscellaneous	1,339.6	10.8	198	47	1.1	51
Local						
General	13,823.0	100.0	2,041	91	11.0	98
Intergovernmental from Federal	517.7	3.7	76	97	0.4	105
Intergovernmental from State	3,775.6	27.3	557	72	3.0	79
Own-Source	9,529.8	68.9	1,407	100	7.6	109
Tax Revenue	5,102.4	36.9	753	85	4.1	92
Property Taxes	3,632.1	26.3	536	80	2.9	86
Sales Taxes	875.0	6.3	129	143	0.7	155
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	595.3	4.3	88	114	0.5	124
Charges and Miscellaneous	4,427.3	32.0	654	128	3.5	139
EXPENDITURES						
State and Local						
General	\$22,352.5	100.0%	\$3,300	86	17.8%	93
Total Intergovernmental	-	-	-	-	-	-
Direct	22,352.5	100.0	3,300	87	17.8	94
Elementary/Secondary Education	5,440.3	24.3	803	90	4.3	97
Public Welfare	3,367.1	15.1	497	82	2.7	89
Health and Hospitals	3,581.3	16.0	529	166	2.9	180
Higher Education	1,569.9	7.0	232	70	1.2	76
Highways	1,380.2	6.2	204	78	1.1	84
Interest on General Debt	852.2	3.8	126	58	0.7	63
Other	6,161.6	27.6	910	77	4.9	83
State						
General	12,781.0	100.0	1,887	79	10.2	85
Total Intergovernmental	3,723.5	29.1	550	69	3.0	75
Elementary/Secondary Education	3,319.7	26.0	490	105	2.6	114
Direct	9,057.5	70.9	1,337	83	7.2	90
Public Welfare	3,313.2	25.9	489	99	2.6	108
Higher Education	1,555.8	12.2	230	83	1.2	90
Highways	863.7	6.8	128	80	0.7	87
Health and Hospitals	737.2	5.8	109	66	0.6	72
Interest on General Debt	280.7	2.2	41	43	0.2	47
Corrections	579.3	4.5	86	119	0.5	129
Other	1,727.5	13.5	255	74	1.4	81
Local						
General	13,317.1	100.0	1,966	88	10.6	95
Total Intergovernmental	22.2	0.2	3	11	<	12
Direct	13,295.0	99.8	1,963	89	10.6	96
Elementary/Secondary Education	5,440.3	40.9	803	90	4.3	98
Health and Hospitals	2,844.1	21.4	420	230	2.3	250
Interest on General Debt	571.4	4.3	84	70	0.5	76
Police	611.9	4.6	90	78	0.5	84
Public Welfare	53.9	0.4	8	7	<	8
Highways	516.5	3.9	76	74	0.4	80
Other	3,256.8	24.5	481	70	2.6	76

- represents zero

n.t. - no tax

< rounds to zero

Hawaii

	Total	Percentage of U.S.	Rank
Population	1,156,000	0.5	40
Personal Income (billions)	\$25.7	0.5	38
Personal Income Per Capita	\$22,195	110.4	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	\$5,666.5	100.0%	\$4,902	129	22.1%	116
Intergovernmental from Federal	939.4	16.6	813	116	3.7	105
Own-Source	4,727.2	83.4	4,089	131	18.4	119
Tax Revenue	3,392.3	59.9	2,935	135	13.2	122
Property Taxes	556.5	9.8	481	69	2.2	62
Sales Taxes	1,294.7	22.8	1,120	218	5.0	198
Income Taxes	974.8	17.2	843	155	3.8	140
Other Taxes	566.4	10.0	490	116	2.2	105
Charges and Miscellaneous	1,334.8	23.6	1,155	124	5.2	112
State						
General	4,567.8	100.0	3,951	167	17.8	151
Intergovernmental from Federal	845.5	18.5	731	117	3.3	106
Intergovernmental from Local	3.1	0.1	3	6	<	6
Own-Source	3,719.3	81.4	3,217	188	14.5	171
Tax Revenue	2,709.5	59.3	2,344	182	10.6	165
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,294.7	28.3	1,120	266	5.0	241
Income Taxes	974.8	21.3	843	171	3.8	155
Other Taxes	440.0	9.6	381	111	1.7	100
Charges and Miscellaneous	1,009.8	22.1	874	207	3.9	188
Local						
General	1,238.7	100.0	1,072	48	4.8	43
Intergovernmental from Federal	93.9	7.6	81	103	0.4	93
Intergovernmental from State	136.9	11.1	118	15	0.5	14
Own-Source	1,007.9	81.4	872	62	3.9	56
Tax Revenue	682.8	55.1	591	66	2.7	60
Property Taxes	556.5	44.9	481	72	2.2	65
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	126.4	10.2	109	142	0.5	128
Charges and Miscellaneous	325.0	26.2	281	55	1.3	50
EXPENDITURES						
State and Local						
General	\$6,046.3	100.0%	\$5,230	137	23.6%	124
Total Intergovernmental	10.5	0.2	9	64	<	58
Direct	6,035.8	99.8	5,221	137	23.5	124
Elementary/Secondary Education	814.5	13.5	705	79	3.2	71
Public Welfare	598.9	9.9	518	86	2.3	78
Health and Hospitals	406.5	6.7	352	110	1.6	100
Higher Education	511.5	8.5	442	134	2.0	121
Highways	432.7	7.2	374	143	1.7	130
Interest on General Debt	354.6	5.9	307	142	1.4	128
Other	2,917.1	48.2	2,523	214	11.4	193
State						
General	4,902.6	100.0	4,241	177	19.1	160
Total Intergovernmental	127.6	2.6	110	14	0.5	13
Elementary/Secondary Education	-	-	-	-	-	-
Direct	4,775.0	97.4	4,131	257	18.6	233
Public Welfare	587.4	12.0	508	103	2.3	94
Higher Education	511.5	10.4	442	159	2.0	144
Highways	359.2	7.3	311	196	1.4	177
Health and Hospitals	393.0	8.0	340	206	1.5	187
Interest on General Debt	276.5	5.6	239	248	1.1	224
Corrections	104.7	2.1	91	126	0.4	114
Other	2,542.6	51.9	2,199	641	9.9	581
Local						
General	1,260.8	100.0	1,091	49	4.9	44
Total Intergovernmental	-	-	-	-	-	-
Direct	1,260.8	100.0	1,091	49	4.9	45
Elementary/Secondary Education	0.4	<	†	-	<	-
Health and Hospitals	13.5	1.1	12	6	0.1	6
Interest on General Debt	78.0	6.2	67	56	0.3	51
Police	162.6	12.9	141	121	0.6	109
Public Welfare	11.5	0.9	10	9	<	8
Highways	73.4	5.8	63	62	0.3	56
Other	921.3	73.1	797	117	3.6	106

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

Idaho

	Total	Percentage of U.S.	Rank
Population	1,066,000	0.4	42
Personal Income (billions)	\$17.7	0.3	43
Personal Income Per Capita	\$16,647	82.8	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	\$3,436.3	100.0%	\$3,224	85	19.4%	102
Intergovernmental from Federal	667.9	19.4	627	89	3.8	108
Own-Source	2,768.4	80.6	2,597	84	15.6	101
Tax Revenue	1,897.7	55.2	1,780	82	10.7	99
Property Taxes	476.0	13.9	447	64	2.7	77
Sales Taxes	439.2	12.8	412	80	2.5	97
Income Taxes	603.7	17.6	566	104	3.4	126
Other Taxes	378.8	11.0	355	84	2.1	102
Charges and Miscellaneous	870.7	25.3	817	88	4.9	106
State						
General	2,458.3	100.0	2,306	97	13.9	117
Intergovernmental from Federal	616.1	25.1	578	93	3.5	112
Intergovernmental from Local	27.6	1.1	26	61	0.2	73
Own-Source	1,814.6	73.8	1,702	100	10.2	120
Tax Revenue	1,401.6	57.0	1,315	102	7.9	123
Property Taxes	<	<	†	-	<	-
Sales Taxes	439.2	17.9	412	98	2.5	118
Income Taxes	603.7	24.6	566	115	3.4	138
Other Taxes	358.7	14.6	336	98	2.0	118
Charges and Miscellaneous	413.0	16.8	387	92	2.3	111
Local						
General	1,715.6	100.0	1,609	72	9.7	86
Intergovernmental from Federal	51.8	3.0	49	62	0.3	74
Intergovernmental from State	710.0	41.4	666	87	4.0	105
Own-Source	953.9	55.6	895	64	5.4	77
Tax Revenue	496.1	28.9	465	52	2.8	63
Property Taxes	476.0	27.7	447	66	2.7	80
Sales Taxes	<	<	†	-	<	-
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	20.1	1.2	19	24	0.1	30
Charges and Miscellaneous	457.8	26.7	429	84	2.6	102
EXPENDITURES						
State and Local						
General	\$3,266.0	100.0%	\$3,064	80	18.4%	97
Total Intergovernmental	0.5	<	†	3	<	4
Direct	3,265.4	100.0	3,063	80	18.4	97
Elementary/Secondary Education	827.7	25.3	776	87	4.7	104
Public Welfare	381.5	11.7	358	59	2.1	71
Health and Hospitals	284.4	8.7	267	84	1.6	101
Higher Education	364.1	11.1	342	103	2.1	125
Highways	339.6	10.4	319	122	1.9	147
Interest on General Debt	131.8	4.0	124	57	0.7	69
Other	936.4	28.7	878	74	5.3	90
State						
General	2,315.7	100.0	2,172	91	13.0	109
Total Intergovernmental	780.7	33.7	732	92	4.4	111
Elementary/Secondary Education	593.5	25.6	557	120	3.3	144
Direct	1,535.0	66.3	1,440	90	8.6	108
Public Welfare	352.3	15.2	330	67	2.0	81
Higher Education	325.7	14.1	306	110	1.8	133
Highways	215.7	9.3	202	128	1.2	154
Health and Hospitals	88.5	3.8	83	50	0.5	61
Interest on General Debt	98.6	4.3	92	96	0.6	116
Corrections	52.8	2.3	50	69	0.3	83
Other	401.4	17.3	377	110	2.3	133
Local						
General	1,740.6	100.0	1,633	73	9.8	88
Total Intergovernmental	10.2	0.6	10	33	0.1	40
Direct	1,730.5	99.4	1,623	74	9.8	89
Elementary/Secondary Education	827.7	47.6	776	87	4.7	106
Health and Hospitals	195.9	11.3	184	101	1.1	122
Interest on General Debt	33.2	1.9	31	26	0.2	31
Police	85.1	4.9	80	69	0.5	83
Public Welfare	29.2	1.7	27	24	0.2	29
Highways	123.8	7.1	116	113	0.7	136
Other	435.6	25.0	409	60	2.5	72

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Illinois

	Total	Percentage of U.S.	Rank
Population	11,613,000	4.6	6
Personal Income (billions)	\$252.9	4.9	5
Personal Income Per Capita	\$21,774	108.3	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	\$40,816.8	100.0%	\$3,515	92	16.1%	85
Intergovernmental from Federal	6,735.5	16.5	580	83	2.7	76
Own-Source	34,081.3	83.5	2,935	94	13.5	87
Tax Revenue	25,609.3	62.7	2,205	101	10.1	94
Property Taxes	9,859.5	24.2	849	121	3.9	112
Sales Taxes	5,482.4	13.4	472	92	2.2	85
Income Taxes	5,554.9	13.6	478	88	2.2	81
Other Taxes	4,712.5	11.5	406	96	1.9	89
Charges and Miscellaneous	8,472.0	20.8	730	78	3.4	72
State						
General	23,103.3	100.0	1,989	84	9.1	77
Intergovernmental from Federal	5,559.4	24.1	479	77	2.2	71
Intergovernmental from Local	181.3	0.8	16	37	0.1	34
Own-Source	17,362.6	75.2	1,495	88	6.9	81
Tax Revenue	13,463.4	58.3	1,159	90	5.3	83
Property Taxes	224.0	1.0	19	75	0.1	69
Sales Taxes	4,241.6	18.4	365	87	1.7	80
Income Taxes	5,552.9	24.0	478	97	2.2	89
Other Taxes	3,445.0	14.9	297	86	1.4	80
Charges and Miscellaneous	3,899.2	16.9	336	80	1.5	73
Local						
General	24,779.2	100.0	2,134	95	9.8	88
Intergovernmental from Federal	1,176.1	4.7	101	128	0.5	118
Intergovernmental from State	6,884.4	27.8	593	77	2.7	71
Own-Source	16,718.8	67.5	1,440	103	6.6	95
Tax Revenue	12,145.9	49.0	1,046	117	4.8	108
Property Taxes	9,635.5	38.9	830	123	3.8	114
Sales Taxes	1,244.4	5.0	107	118	0.5	109
Income Taxes	2.0	<	†	-	<	-
Other Taxes	1,263.9	5.1	109	141	0.5	130
Charges and Miscellaneous	4,572.9	18.5	394	77	1.8	71
EXPENDITURES						
State and Local						
General	\$40,323.4	100.0%	\$3,472	91	15.9%	84
Total Intergovernmental	2.1	<	†	1	<	1
Direct	40,321.4	100.0	3,472	91	15.9	84
Elementary/Secondary Education	9,323.8	23.1	803	89	3.7	83
Public Welfare	6,202.5	15.4	534	88	2.5	82
Health and Hospitals	2,636.9	6.5	227	71	1.0	66
Higher Education	3,350.1	8.3	288	87	1.3	81
Highways	3,567.8	8.8	307	118	1.4	109
Interest on General Debt	2,434.4	6.0	210	97	1.0	89
Other	12,806.0	31.8	1,103	93	5.1	86
State						
General	23,639.4	100.0	2,036	85	9.3	78
Total Intergovernmental	6,706.7	28.4	578	73	2.7	67
Elementary/Secondary Education	3,996.2	16.9	344	74	1.6	68
Direct	16,932.7	71.6	1,458	91	6.7	84
Public Welfare	5,906.8	25.0	509	103	2.3	95
Higher Education	2,372.0	10.0	204	73	0.9	68
Highways	2,022.8	8.6	174	110	0.8	101
Health and Hospitals	1,537.2	6.5	132	80	0.6	74
Interest on General Debt	1,260.3	5.3	109	112	0.5	104
Corrections	592.9	2.5	51	71	0.2	66
Other	3,240.7	13.7	279	81	1.3	75
Local						
General	23,414.2	100.0	2,016	90	9.3	83
Total Intergovernmental	25.6	0.1	2	8	<	7
Direct	23,388.7	99.9	2,014	91	9.2	84
Elementary/Secondary Education	9,323.7	39.8	803	90	3.7	83
Health and Hospitals	1,099.7	4.7	95	52	0.4	48
Interest on General Debt	1,174.0	5.0	101	84	0.5	78
Police	1,508.0	6.4	130	112	0.6	103
Public Welfare	295.7	1.3	25	23	0.1	21
Highways	1,545.0	6.6	133	129	0.6	120
Other	8,442.6	36.1	727	106	3.3	98

< rounds to zero

† less than \$1 per capita

Indiana

	Total	Percentage of U.S.	Rank
Population	5,658,000	2.2	14
Personal Income (billions)	\$103.9	2.0	16
Personal Income Per Capita	\$18,367	91.4	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	\$18,440.7	100.0%	\$3,259	85	17.7%	94
Intergovernmental from Federal	3,327.4	18.0	588	84	3.2	92
Own-Source	15,113.4	82.0	2,671	86	14.5	94
Tax Revenue	10,106.8	54.8	1,786	82	9.7	90
Property Taxes	3,214.1	17.4	568	81	3.1	89
Sales Taxes	2,779.1	15.1	491	96	2.7	105
Income Taxes	2,938.9	15.9	519	95	2.8	105
Other Taxes	1,174.7	6.4	208	49	1.1	54
Charges and Miscellaneous	5,006.6	27.1	885	95	4.8	104
State						
General	12,265.0	100.0	2,168	91	11.8	100
Intergovernmental from Federal	3,098.4	25.3	548	88	3.0	96
Intergovernmental from Local	105.4	0.9	19	44	0.1	48
Own-Source	9,016.2	73.5	1,594	93	8.7	102
Tax Revenue	6,476.1	52.8	1,145	89	6.2	97
Property Taxes	4.4	<	1	3	<	3
Sales Taxes	2,779.1	22.7	491	116	2.7	127
Income Taxes	2,588.9	21.1	458	93	2.5	101
Other Taxes	1,103.7	9.0	195	57	1.1	62
Charges and Miscellaneous	2,585.0	21.1	457	108	2.5	119
Local						
General	9,989.5	100.0	1,766	79	9.6	86
Intergovernmental from Federal	229.0	2.3	40	51	0.2	56
Intergovernmental from State	3,708.3	37.1	655	85	3.6	93
Own-Source	6,052.1	60.6	1,070	76	5.8	84
Tax Revenue	3,630.6	36.3	642	72	3.5	79
Property Taxes	3,209.7	32.1	567	84	3.1	92
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	349.9	3.5	62	125	0.3	137
Other Taxes	71.0	0.7	13	16	0.1	18
Charges and Miscellaneous	2,421.5	24.2	428	84	2.3	92
EXPENDITURES						
State and Local						
General	\$18,068.4	100.0%	\$3,193	83	17.4%	91
Total Intergovernmental	14.3	0.1	3	18	<	19
Direct	18,054.0	99.9	3,191	84	17.4	92
Elementary/Secondary Education	4,857.3	26.9	858	96	4.7	105
Public Welfare	2,704.0	15.0	478	79	2.6	87
Health and Hospitals	1,951.6	10.8	345	108	1.9	118
Higher Education	2,186.8	12.1	386	117	2.1	128
Highways	1,186.9	6.6	210	80	1.1	88
Interest on General Debt	694.7	3.8	123	57	0.7	62
Other	4,472.7	24.8	791	67	4.3	73
State						
General	11,691.4	100.0	2,066	86	11.3	94
Total Intergovernmental	3,677.9	31.5	650	82	3.5	89
Elementary/Secondary Education	2,190.7	18.7	387	83	2.1	91
Direct	8,013.5	68.5	1,416	88	7.7	97
Public Welfare	2,320.7	19.8	410	83	2.2	91
Higher Education	2,186.8	18.7	386	139	2.1	152
Highways	736.7	6.3	130	82	0.7	90
Health and Hospitals	809.5	6.9	143	87	0.8	95
Interest on General Debt	354.7	3.0	63	65	0.3	71
Corrections	301.3	2.6	53	74	0.3	81
Other	1,303.9	11.2	230	67	1.3	74
Local						
General	10,099.8	100.0	1,785	80	9.7	87
Total Intergovernmental	59.2	0.6	10	36	0.1	40
Direct	10,040.6	99.4	1,775	80	9.7	88
Elementary/Secondary Education	4,857.3	48.1	858	97	4.7	106
Health and Hospitals	1,142.2	11.3	202	111	1.1	121
Interest on General Debt	340.0	3.4	60	50	0.3	55
Police	340.8	3.4	60	52	0.3	57
Public Welfare	383.4	3.8	68	60	0.4	66
Highways	450.2	4.5	80	77	0.4	85
Other	2,526.8	25.0	447	65	2.4	71

n.t. — no tax

< rounds to zero

Iowa

	Total	Percentage of U.S.	Rank
Population	2,803,000	1.1	30
Personal Income (billions)	\$51.2	1.0	30
Personal Income Per Capita	\$18,275	90.9	33

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$10,143.8	100.0%	\$3,619	95	19.8%	104
Intergovernmental from Federal	1,734.9	17.1	619	88	3.4	97
Own-Source	8,408.8	82.9	3,000	96	16.4	106
Tax Revenue	5,694.7	56.1	2,032	93	11.1	103
Property Taxes	1,998.4	19.7	713	102	3.9	112
Sales Taxes	1,059.3	10.4	375	73	2.1	80
Income Taxes	1,609.5	15.9	574	106	3.1	116
Other Taxes	1,036.5	10.2	370	88	2.0	97
Charges and Miscellaneous	2,714.2	26.8	968	104	5.3	114
State						
General	6,519.2	100.0	2,326	98	12.7	108
Intergovernmental from Federal	1,578.9	24.2	563	90	3.1	99
Intergovernmental from Local	72.4	1.1	26	61	0.1	67
Own-Source	4,867.9	74.7	1,737	102	9.5	112
Tax Revenue	3,601.6	55.2	1,285	100	7.0	110
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,010.3	15.5	360	85	2.0	94
Income Taxes	1,603.7	24.6	572	116	3.1	127
Other Taxes	987.5	15.1	352	102	1.9	113
Charges and Miscellaneous	1,266.4	19.4	452	107	2.5	118
Local						
General	5,599.2	100.0	1,998	89	10.9	98
Intergovernmental from Federal	156.0	2.8	56	70	0.3	78
Intergovernmental from State	1,902.3	34.0	679	88	3.7	97
Own-Source	3,540.9	63.2	1,263	90	6.9	99
Tax Revenue	2,093.1	37.4	747	84	4.1	92
Property Taxes	1,998.4	35.7	713	106	3.9	117
Sales Taxes	40.1	0.7	14	16	0.1	17
Income Taxes	5.8	0.1	2	4	<	5
Other Taxes	48.9	0.9	17	23	0.1	25
Charges and Miscellaneous	1,447.8	25.9	517	101	2.8	111
EXPENDITURES						
State and Local						
General	\$10,107.7	100.0%	\$3,606	94	19.7%	104
Total Intergovernmental	21.1	0.2	8	53	<	58
Direct	10,086.6	99.8	3,599	94	19.7	104
Elementary/Secondary Education	2,578.9	25.5	920	103	5.0	113
Public Welfare	1,398.3	13.8	499	83	2.7	91
Health and Hospitals	1,088.6	10.8	388	122	2.1	134
Higher Education	1,251.0	12.4	446	135	2.4	149
Highways	1,240.1	12.3	442	169	2.4	186
Interest on General Debt	352.4	3.5	126	58	0.7	64
Other	2,177.4	21.5	777	66	4.3	72
State						
General	6,586.2	100.0	2,350	98	12.9	108
Total Intergovernmental	2,160.5	32.8	771	97	4.2	107
Elementary/Secondary Education	1,453.6	22.1	519	111	2.8	123
Direct	4,425.6	67.2	1,579	98	8.6	108
Public Welfare	1,265.1	19.2	451	92	2.5	101
Higher Education	946.0	14.4	337	121	1.8	134
Highways	683.2	10.4	244	154	1.3	169
Health and Hospitals	546.6	8.3	195	118	1.1	130
Interest on General Debt	132.3	2.0	47	49	0.3	54
Corrections	9.9	0.2	4	5	<	5
Other	842.6	12.8	301	88	1.6	96
Local						
General	5,733.5	100.0	2,045	92	11.2	101
Total Intergovernmental	72.5	1.3	26	90	0.1	99
Direct	5,660.9	98.7	2,020	92	11.1	101
Elementary/Secondary Education	2,578.9	45.0	920	104	5.0	114
Health and Hospitals	541.9	9.5	193	106	1.1	117
Interest on General Debt	220.1	3.8	79	65	0.4	72
Police	218.1	3.8	78	67	0.4	74
Public Welfare	133.2	2.3	48	42	0.3	46
Highways	556.9	9.7	199	193	1.1	213
Other	1,411.8	24.6	504	74	2.8	81

n.t. — no tax

< rounds to zero

Kansas

	Total	Percentage of U.S.	Rank
Population	2,515,000	1.0	32
Personal Income (billions)	\$48.8	1.0	31
Personal Income Per Capita	\$19,389	96.4	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	\$8,484.0	100.0%	\$3,373	88	17.4%	92
Intergovernmental from Federal	1,418.1	16.7	564	80	2.9	83
Own-Source	7,065.9	83.3	2,810	90	14.5	94
Tax Revenue	4,939.7	58.2	1,964	90	10.1	94
Property Taxes	1,830.5	21.6	728	104	3.8	108
Sales Taxes	1,180.2	13.9	469	91	2.4	95
Income Taxes	1,032.8	12.2	411	75	2.1	78
Other Taxes	896.3	10.6	356	85	1.8	88
Charges and Miscellaneous	2,126.1	25.1	845	91	4.4	94
State						
General	4,967.8	100.0	1,975	83	10.2	86
Intergovernmental from Federal	1,341.5	27.0	533	86	2.8	89
Intergovernmental from Local	17.9	0.4	7	17	<	17
Own-Source	3,608.4	72.6	1,435	84	7.4	87
Tax Revenue	2,801.7	56.4	1,114	87	5.7	90
Property Taxes	34.0	0.7	14	52	0.1	54
Sales Taxes	958.2	19.3	381	90	2.0	94
Income Taxes	1,032.8	20.8	411	83	2.1	86
Other Taxes	776.7	15.6	309	90	1.6	93
Charges and Miscellaneous	806.7	16.2	321	76	1.7	79
Local						
General	4,852.1	100.0	1,929	86	10.0	89
Intergovernmental from Federal	76.7	1.6	30	39	0.2	40
Intergovernmental from State	1,318.0	27.2	524	68	2.7	71
Own-Source	3,457.4	71.3	1,375	98	7.1	102
Tax Revenue	2,138.1	44.1	850	95	4.4	99
Property Taxes	1,796.5	37.0	714	106	3.7	110
Sales Taxes	222.0	4.6	88	97	0.5	101
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	119.6	2.5	48	62	0.2	64
Charges and Miscellaneous	1,319.4	27.2	525	103	2.7	107
EXPENDITURES						
State and Local						
General	\$8,556.8	100.0%	\$3,402	89	17.5%	92
Total Intergovernmental	<	<	†	-	<	-
Direct	8,556.8	100.0	3,402	89	17.5	93
Elementary/Secondary Education	2,160.8	25.3	859	96	4.4	99
Public Welfare	909.4	10.6	362	60	1.9	62
Health and Hospitals	737.2	8.6	293	92	1.5	95
Higher Education	1,223.2	14.3	486	147	2.5	153
Highways	939.7	11.0	374	143	1.9	148
Interest on General Debt	446.3	5.2	177	82	0.9	85
Other	2,140.1	25.0	851	72	4.4	75
State						
General	5,051.8	100.0	2,009	84	10.4	87
Total Intergovernmental	1,440.8	28.5	573	72	3.0	75
Elementary/Secondary Education	1,058.8	21.0	421	90	2.2	94
Direct	3,610.9	71.5	1,436	89	7.4	93
Public Welfare	875.3	17.3	348	71	1.8	73
Higher Education	978.1	19.4	389	140	2.0	145
Highways	536.0	10.6	213	134	1.1	139
Health and Hospitals	374.2	7.4	149	90	0.8	94
Interest on General Debt	40.9	0.8	16	17	0.1	17
Corrections	179.1	3.5	71	99	0.4	103
Other	627.4	12.4	249	73	1.3	75
Local						
General	4,946.4	100.0	1,967	88	10.1	91
Total Intergovernmental	0.5	<	†	1	<	1
Direct	4,945.9	100.0	1,967	89	10.1	92
Elementary/Secondary Education	2,160.8	43.7	859	97	4.4	100
Health and Hospitals	363.0	7.3	144	79	0.7	82
Interest on General Debt	405.4	8.2	161	134	0.8	139
Police	235.0	4.8	93	80	0.5	83
Public Welfare	34.1	0.7	14	12	0.1	12
Highways	403.7	8.2	161	156	0.8	162
Other	1,343.9	27.2	534	78	2.8	81

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,754,000	1.5	24
Personal Income (billions)	\$62.0	1.2	26
Personal Income Per Capita	\$16,527	82.2	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	\$12,231.2	100.0%	\$3,258	85	19.7%	104
Intergovernmental from Federal	2,792.1	22.8	744	106	4.5	129
Own-Source	9,439.1	77.2	2,514	81	15.2	98
Tax Revenue	6,588.5	53.9	1,755	81	10.6	98
Property Taxes	1,114.6	9.1	297	42	1.8	52
Sales Taxes	1,366.9	11.2	364	71	2.2	86
Income Taxes	2,323.4	19.0	619	114	3.7	138
Other Taxes	1,783.6	14.6	475	113	2.9	137
Charges and Miscellaneous	2,850.6	23.3	759	81	4.6	99
State						
General	9,222.0	100.0	2,457	104	14.9	126
Intergovernmental from Federal	2,593.5	28.1	691	111	4.2	135
Intergovernmental from Local	15.8	0.2	4	10	<	12
Own-Source	6,612.7	71.7	1,762	103	10.7	126
Tax Revenue	5,081.0	55.1	1,353	105	8.2	128
Property Taxes	338.5	3.7	90	349	0.5	424
Sales Taxes	1,366.9	14.8	364	86	2.2	105
Income Taxes	1,949.5	21.1	519	105	3.1	128
Other Taxes	1,426.0	15.5	380	111	2.3	134
Charges and Miscellaneous	1,531.7	16.6	408	97	2.5	118
Local						
General	5,270.6	100.0	1,404	62	8.5	76
Intergovernmental from Federal	198.6	3.8	53	67	0.3	81
Intergovernmental from State	2,245.7	42.6	598	78	3.6	95
Own-Source	2,826.4	53.6	753	54	4.6	65
Tax Revenue	1,507.6	28.6	402	45	2.4	55
Property Taxes	776.0	14.7	207	31	1.3	37
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	373.9	7.1	100	202	0.6	245
Other Taxes	357.6	6.8	95	123	0.6	150
Charges and Miscellaneous	1,318.8	25.0	351	69	2.1	84
EXPENDITURES						
State and Local						
General	\$11,954.4	100.0%	\$3,184	83	19.3%	101
Total Intergovernmental	-	-	-	-	-	-
Direct	11,954.4	100.0	3,184	84	19.3	102
Elementary/Secondary Education	2,458.2	20.6	655	73	4.0	89
Public Welfare	2,405.7	20.1	641	106	3.9	129
Health and Hospitals	813.9	6.8	217	68	1.3	83
Higher Education	1,191.7	10.0	317	96	1.9	117
Highways	1,062.3	8.9	283	108	1.7	132
Interest on General Debt	1,010.7	8.5	269	124	1.6	151
Other	3,011.8	25.2	802	68	4.9	83
State						
General	9,235.2	100.0	2,460	103	14.9	125
Total Intergovernmental	2,392.3	25.9	637	80	3.9	97
Elementary/Secondary Education	2,018.2	21.9	538	116	3.3	141
Direct	6,842.9	74.1	1,823	114	11.0	138
Public Welfare	2,375.8	25.7	633	129	3.8	156
Higher Education	1,191.7	12.9	317	114	1.9	139
Highways	843.2	9.1	225	142	1.4	172
Health and Hospitals	400.9	4.3	107	65	0.6	79
Interest on General Debt	434.2	4.7	116	120	0.7	146
Corrections	181.1	2.0	48	67	0.3	82
Other	1,416.1	15.3	377	110	2.3	134
Local						
General	5,113.7	100.0	1,362	61	8.2	74
Total Intergovernmental	2.2	<	1	2	<	2
Direct	5,111.5	100.0	1,362	62	8.2	75
Elementary/Secondary Education	2,458.2	48.1	655	74	4.0	90
Health and Hospitals	413.1	8.1	110	60	0.7	73
Interest on General Debt	576.5	11.3	154	128	0.9	156
Police	210.0	4.1	56	48	0.3	58
Public Welfare	30.0	0.6	8	7	<	9
Highways	219.1	4.3	58	57	0.4	69
Other	1,204.7	23.6	321	47	1.9	57

- represents zero

n.t. - no tax

< rounds to zero

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,279,000	1.7	21
Personal Income (billions)	\$68.2	1.3	24
Personal Income Per Capita	\$15,931	79.2	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	\$15,571.7	100.0%	\$3,639	95	22.8%	120
Intergovernmental from Federal	4,017.7	25.8	939	134	5.9	169
Own-Source	11,554.0	74.2	2,700	87	16.9	110
Tax Revenue	7,076.3	45.4	1,654	76	10.4	96
Property Taxes	1,184.1	7.6	277	40	1.7	50
Sales Taxes	2,730.2	17.5	638	124	4.0	157
Income Taxes	1,100.0	7.1	257	47	1.6	60
Other Taxes	2,062.0	13.2	482	114	3.0	144
Charges and Miscellaneous	4,477.7	28.8	1,046	112	6.6	142
State						
General	10,362.0	100.0	2,422	102	15.2	129
Intergovernmental from Federal	3,676.2	35.5	859	138	5.4	174
Intergovernmental from Local	19.0	0.2	4	10	<	13
Own-Source	6,666.7	64.3	1,558	91	9.8	115
Tax Revenue	4,250.2	41.0	993	77	6.2	98
Property Taxes	42.6	0.4	10	39	0.1	49
Sales Taxes	1,268.7	12.2	296	70	1.9	89
Income Taxes	1,099.6	10.6	257	52	1.6	66
Other Taxes	1,839.4	17.8	430	125	2.7	158
Charges and Miscellaneous	2,416.4	23.3	565	134	3.5	169
Local						
General	7,718.8	100.0	1,804	80	11.3	101
Intergovernmental from Federal	341.5	4.4	80	101	0.5	128
Intergovernmental from State	2,490.0	32.3	582	76	3.7	95
Own-Source	4,887.3	63.3	1,142	82	7.2	103
Tax Revenue	2,826.1	36.6	660	74	4.1	94
Property Taxes	1,141.5	14.8	267	40	1.7	50
Sales Taxes	1,461.5	18.9	342	377	2.1	476
Income Taxes	0.5	<	†	-	<	-
Other Taxes	222.6	2.9	52	67	0.3	85
Charges and Miscellaneous	2,061.2	26.7	482	94	3.0	119
EXPENDITURES						
State and Local						
General	\$15,780.0	100.0%	\$3,688	96	23.1%	122
Total Intergovernmental	-	-	-	-	-	-
Direct	15,780.0	100.0	3,688	97	23.1	122
Elementary/Secondary Education	3,490.5	22.1	816	91	5.1	115
Public Welfare	2,533.0	16.1	592	98	3.7	124
Health and Hospitals	1,901.9	12.1	444	139	2.8	176
Higher Education	1,240.0	7.9	290	88	1.8	111
Highways	1,208.5	7.7	282	108	1.8	136
Interest on General Debt	1,331.5	8.4	311	144	2.0	181
Other	4,074.6	25.8	952	81	6.0	102
State						
General	10,682.7	100.0	2,497	104	15.7	131
Total Intergovernmental	2,635.0	24.7	616	77	3.9	98
Elementary/Secondary Education	2,175.6	20.4	508	109	3.2	138
Direct	8,047.7	75.3	1,881	117	11.8	148
Public Welfare	2,495.1	23.4	583	119	3.7	150
Higher Education	1,230.9	11.5	288	103	1.8	131
Highways	838.4	7.8	196	123	1.2	156
Health and Hospitals	1,069.8	10.0	250	152	1.6	192
Interest on General Debt	733.3	6.9	171	178	1.1	224
Corrections	234.4	2.2	55	76	0.3	96
Other	1,445.8	13.5	338	98	2.1	124
Local						
General	7,748.7	100.0	1,811	81	11.4	102
Total Intergovernmental	16.5	0.2	4	13	<	17
Direct	7,732.3	99.8	1,807	82	11.3	103
Elementary/Secondary Education	3,469.3	44.8	811	91	5.1	115
Health and Hospitals	832.1	10.7	194	107	1.2	135
Interest on General Debt	598.2	7.7	140	116	0.9	147
Police	448.8	5.8	105	90	0.7	114
Public Welfare	37.9	0.5	9	8	0.1	10
Highways	370.1	4.8	86	84	0.5	106
Other	1,975.9	25.5	462	68	2.9	85

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

Maine

	Total	Percentage of U.S.	Rank
Population	1,236,000	0.5	39
Personal Income (billions)	\$22.5	0.4	41
Personal Income Per Capita	\$18,168	90.4	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	\$4,691.8	100.0%	\$3,796	100	20.9%	110
Intergovernmental from Federal	998.7	21.3	808	115	4.4	127
Own-Source	3,693.1	78.7	2,988	96	16.4	106
Tax Revenue	2,659.8	56.7	2,152	99	11.8	109
Property Taxes	1,016.3	21.7	822	118	4.5	130
Sales Taxes	573.4	12.2	464	90	2.6	100
Income Taxes	661.2	14.1	535	98	2.9	109
Other Taxes	408.5	8.7	331	78	1.8	87
Charges and Miscellaneous	1,033.3	22.0	836	90	4.6	99
State						
General	3,312.5	100.0	2,680	113	14.8	125
Intergovernmental from Federal	928.4	28.0	751	120	4.1	133
Intergovernmental from Local	3.5	0.1	3	7	<	7
Own-Source	2,380.6	71.9	1,926	113	10.6	125
Tax Revenue	1,664.4	50.2	1,347	105	7.4	116
Property Taxes	35.3	1.1	29	110	0.2	122
Sales Taxes	573.4	17.3	464	110	2.6	122
Income Taxes	661.4	20.0	535	108	2.9	120
Other Taxes	394.2	11.9	319	93	1.8	103
Charges and Miscellaneous	716.2	21.6	579	137	3.2	152
Local						
General	2,052.1	100.0	1,660	74	9.1	82
Intergovernmental from Federal	70.3	3.4	57	72	0.3	80
Intergovernmental from State	669.3	32.6	542	70	3.0	78
Own-Source	1,312.5	64.0	1,062	76	5.8	84
Tax Revenue	995.4	48.5	805	90	4.4	100
Property Taxes	981.0	47.8	794	118	4.4	130
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	0.1	<	†	-	<	-
Other Taxes	14.3	0.7	12	15	0.1	17
Charges and Miscellaneous	317.1	15.5	257	50	1.4	56
EXPENDITURES						
State and Local						
General	\$4,653.5	100.0%	\$3,765	98	20.7%	109
Total Intergovernmental	7.4	0.2	6	42	<	47
Direct	4,646.1	99.8	3,759	99	20.7	109
Elementary/Secondary Education	1,189.0	25.6	962	107	5.3	119
Public Welfare	1,005.4	21.6	813	135	4.5	149
Health and Hospitals	207.5	4.5	168	53	0.9	58
Higher Education	356.5	7.7	288	87	1.6	97
Highways	389.6	8.4	315	121	1.7	133
Interest on General Debt	266.4	5.7	216	99	1.2	110
Other	1,231.7	26.5	997	84	5.5	93
State						
General	3,231.7	100.0	2,615	109	14.4	121
Total Intergovernmental	711.8	22.0	576	72	3.2	80
Elementary/Secondary Education	586.3	18.1	474	102	2.6	113
Direct	2,519.9	78.0	2,039	127	11.2	141
Public Welfare	978.9	30.3	792	161	4.4	178
Higher Education	356.5	11.0	288	104	1.6	115
Highways	252.9	7.8	205	129	1.1	143
Health and Hospitals	161.7	5.0	131	79	0.7	88
Interest on General Debt	185.6	5.7	150	156	0.8	172
Corrections	67.3	2.1	54	76	0.3	84
Other	516.9	16.0	418	122	2.3	135
Local						
General	2,126.5	100.0	1,720	77	9.5	85
Total Intergovernmental	0.3	<	†	1	<	1
Direct	2,126.2	100.0	1,720	78	9.5	86
Elementary/Secondary Education	1,180.3	55.5	955	107	5.3	119
Health and Hospitals	45.8	2.2	37	20	0.2	23
Interest on General Debt	80.8	3.8	65	54	0.4	60
Police	73.1	3.4	59	51	0.3	56
Public Welfare	26.5	1.2	21	19	0.1	21
Highways	136.7	6.4	111	108	0.6	119
Other	583.1	27.4	472	69	2.6	76

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Maryland

	Total	Percentage of U.S.	Rank
Population	4,917,000	1.9	19
Personal Income (billions)	\$114.4	2.2	14
Personal Income Per Capita	\$23,269	115.7	6

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$18,342.7	100.0%	\$3,730	98	16.0%	85
Intergovernmental from Federal	2,987.7	16.3	608	86	2.6	75
Own-Source	15,355.1	83.7	3,123	100	13.4	87
Tax Revenue	11,467.1	62.5	2,332	107	10.0	93
Property Taxes	3,210.1	17.5	653	93	2.8	81
Sales Taxes	1,579.8	8.6	321	63	1.4	54
Income Taxes	4,507.8	24.6	917	169	3.9	146
Other Taxes	2,169.5	11.8	441	105	1.9	91
Charges and Miscellaneous	3,887.9	21.2	791	85	3.4	73
State						
General	11,319.9	100.0	2,302	97	9.9	84
Intergovernmental from Federal	2,588.5	22.9	526	84	2.3	73
Intergovernmental from Local	74.0	0.7	15	35	0.1	31
Own-Source	8,657.5	76.5	1,761	103	7.6	89
Tax Revenue	6,502.5	57.4	1,322	103	5.7	89
Property Taxes	193.8	1.7	39	152	0.2	132
Sales Taxes	1,579.8	14.0	321	76	1.4	66
Income Taxes	3,124.4	27.6	635	129	2.7	111
Other Taxes	1,604.5	14.2	326	95	1.4	82
Charges and Miscellaneous	2,155.0	19.0	438	104	1.9	90
Local						
General	9,602.7	100.0	1,953	87	8.4	75
Intergovernmental from Federal	399.2	4.2	81	103	0.3	89
Intergovernmental from State	2,505.9	26.1	510	66	2.2	57
Own-Source	6,697.6	69.7	1,362	97	5.9	84
Tax Revenue	4,964.6	51.7	1,010	113	4.3	98
Property Taxes	3,016.3	31.4	613	91	2.6	79
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,383.4	14.4	281	570	1.2	492
Other Taxes	564.9	5.9	115	149	0.5	129
Charges and Miscellaneous	1,732.9	18.0	352	69	1.5	60
EXPENDITURES						
State and Local						
General	\$17,945.4	100.0%	\$3,650	95	15.7%	82
Total Intergovernmental	0.1	<	†	-	<	-
Direct	17,945.3	100.0	3,650	96	15.7	83
Elementary/Secondary Education	4,306.7	24.0	876	98	3.8	84
Public Welfare	2,715.4	15.1	552	91	2.4	79
Health and Hospitals	896.7	5.0	182	57	0.8	49
Higher Education	1,704.0	9.5	347	105	1.5	91
Highways	1,113.9	6.2	227	87	1.0	75
Interest on General Debt	1,060.9	5.9	216	100	0.9	86
Other	6,147.7	34.3	1,250	106	5.4	91
State						
General	11,011.8	100.0	2,240	93	9.6	81
Total Intergovernmental	2,558.6	23.2	520	65	2.2	57
Elementary/Secondary Education	1,674.3	15.2	341	73	1.5	63
Direct	8,453.2	76.8	1,719	107	7.4	93
Public Welfare	2,677.1	24.3	544	111	2.3	96
Higher Education	1,328.3	12.1	270	97	1.2	84
Highways	690.6	6.3	140	89	0.6	76
Health and Hospitals	676.2	6.1	138	83	0.6	72
Interest on General Debt	472.0	4.3	96	99	0.4	86
Corrections	545.6	5.0	111	155	0.5	134
Other	2,063.3	18.7	420	122	1.8	106
Local						
General	9,568.4	100.0	1,946	87	8.4	75
Total Intergovernmental	76.3	0.8	16	54	0.1	46
Direct	9,492.1	99.2	1,930	87	8.3	76
Elementary/Secondary Education	4,176.6	43.6	849	96	3.7	83
Health and Hospitals	220.5	2.3	45	25	0.2	21
Interest on General Debt	588.9	6.2	120	100	0.5	86
Police	562.5	5.9	114	98	0.5	85
Public Welfare	38.3	0.4	8	7	<	6
Highways	423.2	4.4	86	84	0.4	72
Other	3,482.1	36.4	708	104	3.0	89

n.t. — no tax < — rounds to zero † — less than \$1 per capita

Massachusetts

	Total	Percentage of U.S.	Rank
Population	5,993,000	2.3	13
Personal Income (billions)	\$141.9	2.8	10
Personal Income Per Capita	\$23,675	117.8	5

	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	\$25,674.5	100.0%	\$4,284	112	18.1%	95
Intergovernmental from Federal	4,848.9	18.9	809	115	3.4	98
Own-Source	20,825.6	81.1	3,475	112	14.7	95
Tax Revenue	15,309.0	59.6	2,554	117	10.8	100
Property Taxes	5,253.4	20.5	877	125	3.7	106
Sales Taxes	1,978.7	7.7	330	64	1.4	55
Income Taxes	6,093.8	23.7	1,017	187	4.3	159
Other Taxes	1,983.2	7.7	331	79	1.4	67
Charges and Miscellaneous	5,516.6	21.5	921	99	3.9	84
State						
General	18,234.3	100.0	3,043	128	12.9	109
Intergovernmental from Federal	4,226.4	23.2	705	113	3.0	96
Intergovernmental from Local	400.5	2.2	67	157	0.3	133
Own-Source	13,607.3	74.6	2,271	133	9.6	113
Tax Revenue	9,903.2	54.3	1,652	129	7.0	109
Property Taxes	0.2	<	†	-	<	-
Sales Taxes	1,978.7	10.9	330	78	1.4	66
Income Taxes	6,093.8	33.4	1,017	206	4.3	175
Other Taxes	1,830.7	10.0	305	89	1.3	75
Charges and Miscellaneous	3,704.0	20.3	618	147	2.6	124
Local						
General	11,774.6	100.0	1,965	87	8.3	74
Intergovernmental from Federal	622.5	5.3	104	132	0.4	112
Intergovernmental from State	3,933.8	33.4	656	85	2.8	72
Own-Source	7,218.3	61.3	1,204	86	5.1	73
Tax Revenue	5,405.8	45.9	902	101	3.8	86
Property Taxes	5,253.2	44.6	877	130	3.7	111
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	152.6	1.3	25	33	0.1	28
Charges and Miscellaneous	1,812.5	15.4	302	59	1.3	50
EXPENDITURES						
State and Local						
General	\$24,843.0	100.0%	\$4,145	108	17.5%	92
Total Intergovernmental	148.0	0.6	25	173	0.1	147
Direct	24,695.0	99.4	4,121	108	17.4	92
Elementary/Secondary Education	4,870.2	19.6	813	91	3.4	77
Public Welfare	5,067.3	20.4	846	140	3.6	119
Health and Hospitals	2,147.9	8.6	358	112	1.5	95
Higher Education	1,297.1	5.2	216	65	0.9	56
Highways	1,319.1	5.3	220	84	0.9	71
Interest on General Debt	1,733.0	7.0	289	133	1.2	113
Other	8,260.3	33.3	1,378	117	5.8	99
State						
General	17,811.5	100.0	2,972	124	12.6	105
Total Intergovernmental	4,047.9	22.7	675	85	2.9	72
Elementary/Secondary Education	1,739.2	9.8	290	62	1.2	53
Direct	13,763.6	77.3	2,297	143	9.7	122
Public Welfare	4,994.5	28.0	833	169	3.5	144
Higher Education	1,283.5	7.2	214	77	0.9	65
Highways	918.7	5.2	153	97	0.6	82
Health and Hospitals	1,574.0	8.8	263	159	1.1	135
Interest on General Debt	1,420.5	8.0	237	246	1.0	209
Corrections	494.0	2.8	82	115	0.3	98
Other	3,078.3	17.3	514	150	2.2	127
Local						
General	11,307.1	100.0	1,887	84	8.0	72
Total Intergovernmental	375.6	3.3	63	217	0.3	185
Direct	10,931.4	96.7	1,824	83	7.7	70
Elementary/Secondary Education	4,870.2	43.1	813	91	3.4	78
Health and Hospitals	573.9	5.1	96	53	0.4	45
Interest on General Debt	312.5	2.8	52	43	0.2	37
Police	672.3	5.9	112	96	0.5	82
Public Welfare	72.8	0.6	12	11	0.1	9
Highways	400.4	3.5	67	65	0.3	55
Other	4,029.2	35.6	672	98	2.8	83

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Michigan

	Total	Percentage of U.S.	Rank
Population	9,434,000	3.7	8
Personal Income (billions)	\$184.8	3.6	9
Personal Income Per Capita	\$19,585	97.4	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	\$35,915.7	100.0%	\$3,807	100	19.4%	103
Intergovernmental from Federal	6,405.5	17.8	679	97	3.5	99
Own-Source	29,510.2	82.2	3,128	101	16.0	103
Tax Revenue	20,503.4	57.1	2,173	100	11.1	102
Property Taxes	8,963.3	25.0	950	136	4.9	139
Sales Taxes	3,665.5	10.2	389	76	2.0	78
Income Taxes	5,357.8	14.9	568	104	2.9	107
Other Taxes	2,516.7	7.0	267	63	1.4	65
Charges and Miscellaneous	9,006.8	25.1	955	102	4.9	105
State						
General	22,079.2	100.0	2,340	99	11.9	101
Intergovernmental from Federal	5,903.2	26.7	626	100	3.2	103
Intergovernmental from Local	231.2	1.0	25	58	0.1	59
Own-Source	15,944.7	72.2	1,690	99	8.6	102
Tax Revenue	11,279.2	51.1	1,196	93	6.1	95
Property Taxes	321.3	1.5	34	132	0.2	135
Sales Taxes	3,665.5	16.6	389	92	2.0	95
Income Taxes	4,971.0	22.5	527	107	2.7	110
Other Taxes	2,321.2	10.5	246	72	1.3	73
Charges and Miscellaneous	4,665.5	21.1	495	117	2.5	120
Local						
General	20,557.0	100.0	2,179	97	11.1	99
Intergovernmental from Federal	502.3	2.4	53	67	0.3	69
Intergovernmental from State	6,489.3	31.6	688	89	3.5	92
Own-Source	13,565.5	66.0	1,438	103	7.3	105
Tax Revenue	9,224.2	44.9	978	110	5.0	113
Property Taxes	8,642.0	42.0	916	136	4.7	140
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	386.7	1.9	41	83	0.2	85
Other Taxes	195.5	1.0	21	27	0.1	28
Charges and Miscellaneous	4,341.3	21.1	460	90	2.3	93
EXPENDITURES						
State and Local						
General	\$35,644.8	100.0%	\$3,778	99	19.3%	101
Total Intergovernmental	55.4	0.2	6	41	<	42
Direct	35,589.4	99.8	3,772	99	19.3	102
Elementary/Secondary Education	9,557.7	26.8	1,013	113	5.2	116
Public Welfare	5,634.7	15.8	597	99	3.0	101
Health and Hospitals	3,595.1	10.1	381	119	1.9	123
Higher Education	3,935.1	11.0	417	126	2.1	130
Highways	1,889.9	5.3	200	77	1.0	79
Interest on General Debt	1,349.4	3.8	143	66	0.7	68
Other	9,627.5	27.0	1,021	86	5.2	89
State						
General	21,839.7	100.0	2,315	96	11.8	99
Total Intergovernmental	6,971.0	31.9	739	93	3.8	95
Elementary/Secondary Education	3,626.3	16.6	384	83	2.0	85
Direct	14,868.7	68.1	1,576	98	8.0	101
Public Welfare	5,275.0	24.2	559	114	2.9	117
Higher Education	3,197.1	14.6	339	122	1.7	125
Highways	755.1	3.5	80	50	0.4	52
Health and Hospitals	2,246.4	10.3	238	145	1.2	148
Interest on General Debt	637.9	2.9	68	70	0.3	72
Corrections	847.0	3.9	90	125	0.5	128
Other	1,910.3	8.7	202	59	1.0	61
Local						
General	20,917.0	100.0	2,217	99	11.3	102
Total Intergovernmental	196.3	0.9	21	72	0.1	74
Direct	20,720.7	99.1	2,196	100	11.2	102
Elementary/Secondary Education	9,557.7	45.7	1,013	114	5.2	117
Health and Hospitals	1,731.2	8.3	184	101	0.9	103
Interest on General Debt	711.5	3.4	75	63	0.4	64
Police	1,062.9	5.1	113	97	0.6	99
Public Welfare	359.7	1.7	38	34	0.2	35
Highways	1,134.8	5.4	120	117	0.6	120
Other	6,162.8	29.5	653	96	3.3	98

n.t. — no tax

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Minnesota

	Total	Percentage of U.S.	Rank
Population	4,468,000	1.8	20
Personal Income (billions)	\$91.6	1.8	19
Personal Income Per Capita	\$20,504	102.0	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	\$19,601.7	100.0%	\$4,387	115	21.4%	113
Intergovernmental from Federal	3,125.8	15.9	700	100	3.4	98
Own-Source	16,476.0	84.1	3,688	119	18.0	116
Tax Revenue	11,081.2	56.5	2,480	114	12.1	112
Property Taxes	3,475.5	17.7	778	111	3.8	109
Sales Taxes	2,205.4	11.3	494	96	2.4	94
Income Taxes	3,421.9	17.5	766	141	3.7	138
Other Taxes	1,979.2	10.1	443	105	2.2	103
Charges and Miscellaneous	5,394.8	27.5	1,207	130	5.9	127
State						
General	12,346.8	100.0	2,763	116	13.5	114
Intergovernmental from Federal	2,687.0	21.8	601	96	2.9	95
Intergovernmental from Local	222.8	1.8	50	117	0.2	115
Own-Source	9,437.1	76.4	2,112	124	10.3	121
Tax Revenue	7,449.8	60.3	1,667	130	8.1	127
Property Taxes	8.0	0.1	2	7	<	7
Sales Taxes	2,190.7	17.7	490	116	2.4	114
Income Taxes	3,421.9	27.7	766	155	3.7	152
Other Taxes	1,829.2	14.8	409	119	2.0	117
Charges and Miscellaneous	1,987.3	16.1	445	105	2.2	103
Local						
General	12,278.6	100.0	2,748	122	13.4	120
Intergovernmental from Federal	438.8	3.6	98	124	0.5	122
Intergovernmental from State	4,800.9	39.1	1,075	140	5.2	137
Own-Source	7,038.9	57.3	1,575	112	7.7	110
Tax Revenue	3,631.4	29.6	813	91	4.0	90
Property Taxes	3,467.5	28.2	776	115	3.8	113
Sales Taxes	14.7	0.1	3	4	<	4
Income Taxes	n.t.	n.t.	n.t.	n.t.	<	4
Other Taxes	149.1	1.2	33	43	n.t.	42
Charges and Miscellaneous	3,407.5	27.8	763	149	3.7	147
EXPENDITURES						
State and Local						
General	\$20,133.3	100.0%	\$4,506	118	22.0%	115
Total Intergovernmental	-	-	-	-	-	-
Direct	20,133.3	100.0	4,506	118	22.0	116
Elementary/Secondary Education	4,752.6	23.6	1,064	119	5.2	116
Public Welfare	3,624.6	18.0	811	134	4.0	132
Health and Hospitals	1,869.9	9.3	419	131	2.0	129
Higher Education	1,663.8	8.3	372	113	1.8	110
Highways	1,691.2	8.4	379	145	1.8	142
Interest on General Debt	1,226.1	6.1	274	127	1.3	124
Other	5,305.0	26.3	1,187	100	5.8	99
State						
General	12,321.5	100.0	2,758	115	13.4	113
Total Intergovernmental	4,733.4	38.4	1,059	133	5.2	131
Elementary/Secondary Education	2,739.8	22.2	613	132	3.0	129
Direct	7,588.2	61.6	1,698	106	8.3	104
Public Welfare	2,490.7	20.2	557	113	2.7	111
Higher Education	1,534.6	12.5	343	124	1.7	121
Highways	719.5	5.8	161	101	0.8	100
Health and Hospitals	805.4	6.5	180	109	0.9	107
Interest on General Debt	294.5	2.4	66	68	0.3	67
Corrections	163.2	1.3	37	51	0.2	50
Other	1,580.3	12.8	354	103	1.7	101
Local						
General	12,621.7	100.0	2,825	126	13.8	124
Total Intergovernmental	76.5	0.6	17	59	0.1	58
Direct	12,545.1	99.4	2,808	127	13.7	125
Elementary/Secondary Education	4,752.6	37.7	1,064	120	5.2	117
Health and Hospitals	1,064.5	8.4	238	131	1.2	128
Interest on General Debt	931.6	7.4	209	174	1.0	170
Police	450.5	3.6	101	87	0.5	85
Public Welfare	1,133.9	9.0	254	225	1.2	221
Highways	971.7	7.7	217	212	1.1	208
Other	3,240.3	25.7	725	106	3.5	104

- represents zero

n.t. - no tax

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Mississippi

	Total	Percentage of U.S.	Rank
Population	2,615,000	1.0	31
Personal Income (billions)	\$36.8	0.7	33
Personal Income Per Capita	\$14,083	70.0	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	\$7,734.0	100.0%	\$2,958	78	21.0%	111
Intergovernmental from Federal	2,181.6	28.2	834	119	5.9	170
Own-Source	5,552.4	71.8	2,123	68	15.1	97
Tax Revenue	3,458.6	44.7	1,323	61	9.4	87
Property Taxes	933.2	12.1	357	51	2.5	73
Sales Taxes	1,182.8	15.3	452	88	3.2	126
Income Taxes	585.9	7.6	224	41	1.6	59
Other Taxes	756.7	9.8	289	69	2.1	98
Charges and Miscellaneous	2,093.8	27.1	801	86	5.7	123
State						
General	5,289.8	100.0	2,023	85	14.4	122
Intergovernmental from Federal	2,011.4	38.0	769	123	5.5	176
Intergovernmental from Local	65.8	1.2	25	59	0.2	84
Own-Source	3,212.5	60.7	1,228	72	8.7	103
Tax Revenue	2,494.4	47.2	954	74	6.8	106
Property Taxes	22.6	0.4	9	33	0.1	48
Sales Taxes	1,182.4	22.4	452	107	3.2	153
Income Taxes	585.9	11.1	224	45	1.6	65
Other Taxes	703.5	13.3	269	78	1.9	112
Charges and Miscellaneous	718.1	13.6	275	65	1.9	93
Local						
General	4,162.7	100.0	1,592	71	11.3	101
Intergovernmental from Federal	170.2	4.1	65	82	0.5	118
Intergovernmental from State	1,652.6	39.7	632	82	4.5	117
Own-Source	2,339.9	56.2	895	64	6.4	91
Tax Revenue	964.2	23.2	369	41	2.6	59
Property Taxes	910.6	21.9	348	52	2.5	74
Sales Taxes	0.5	<	†	-	<	-
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	53.1	1.3	20	26	0.1	38
Charges and Miscellaneous	1,375.7	33.0	526	103	3.7	147
EXPENDITURES						
State and Local						
General	\$7,501.0	100.0%	\$2,868	75	20.4%	107
Total Intergovernmental	-	-	-	-	-	-
Direct	7,501.0	100.0	2,868	75	20.4	107
Elementary/Secondary Education	1,671.8	22.3	639	71	4.5	102
Public Welfare	1,169.8	15.6	447	74	3.2	106
Health and Hospitals	1,129.0	15.1	432	135	3.1	193
Higher Education	851.9	11.4	326	99	2.3	141
Highways	718.7	9.6	275	105	2.0	150
Interest on General Debt	331.1	4.4	127	58	0.9	83
Other	1,628.8	21.7	623	53	4.4	75
State						
General	5,216.9	100.0	1,995	83	14.2	119
Total Intergovernmental	1,765.1	33.8	675	85	4.8	121
Elementary/Secondary Education	1,178.5	22.6	451	97	3.2	138
Direct	3,451.8	66.2	1,320	82	9.4	117
Public Welfare	1,147.4	22.0	439	89	3.1	127
Higher Education	607.8	11.7	232	84	1.7	119
Highways	458.1	8.8	175	110	1.2	158
Health and Hospitals	366.9	7.0	140	85	1.0	122
Interest on General Debt	115.7	2.2	44	46	0.3	65
Corrections	85.1	1.6	33	45	0.2	65
Other	670.7	12.9	256	75	1.8	107
Local						
General	4,049.4	100.0	1,549	69	11.0	99
Total Intergovernmental	0.2	<	†	-	<	-
Direct	4,049.2	100.0	1,548	70	11.0	100
Elementary/Secondary Education	1,671.8	41.3	639	72	4.5	103
Health and Hospitals	762.1	18.8	291	160	2.1	228
Interest on General Debt	215.3	5.3	82	69	0.6	98
Police	151.1	3.7	58	50	0.4	71
Public Welfare	22.4	0.6	9	8	0.1	11
Highways	260.6	6.4	100	97	0.7	138
Other	965.9	23.9	369	54	2.6	77

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Missouri

	Total	Percentage of U.S.	Rank
Population	5,191,000	2.0	15
Personal Income (billions)	\$98.5	1.9	17
Personal Income Per Capita	\$18,969	94.3	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	\$15,450.8	100.0%	\$2,976	78	15.7%	83
Intergovernmental from Federal	3,205.6	20.7	618	88	3.3	93
Own-Source	12,245.2	79.3	2,359	76	12.4	80
Tax Revenue	8,646.1	56.0	1,666	76	8.8	81
Property Taxes	2,085.6	13.5	402	57	2.1	61
Sales Taxes	2,605.6	16.9	502	98	2.6	104
Income Taxes	2,291.4	14.8	441	81	2.3	86
Other Taxes	1,663.5	10.8	320	76	1.7	81
Charges and Miscellaneous	3,599.2	23.3	693	74	3.7	79
State						
General	9,872.3	100.0	1,902	80	10.0	85
Intergovernmental from Federal	2,945.0	29.8	567	91	3.0	96
Intergovernmental from Local	11.4	0.1	2	5	<	5
Own-Source	6,915.9	70.1	1,332	78	7.0	83
Tax Revenue	5,131.4	52.0	989	77	5.2	82
Property Taxes	12.9	0.1	2	10	<	10
Sales Taxes	1,916.7	19.4	369	88	1.9	93
Income Taxes	2,073.7	21.0	399	81	2.1	86
Other Taxes	1,128.0	11.4	217	63	1.1	67
Charges and Miscellaneous	1,784.5	18.1	344	81	1.8	86
Local						
General	8,133.1	100.0	1,567	70	8.3	74
Intergovernmental from Federal	260.5	3.2	50	64	0.3	67
Intergovernmental from State	2,543.2	31.3	490	64	2.6	68
Own-Source	5,329.3	65.5	1,027	73	5.4	78
Tax Revenue	3,514.7	43.2	677	76	3.6	81
Property Taxes	2,072.7	25.5	399	59	2.1	63
Sales Taxes	688.9	8.5	133	146	0.7	155
Income Taxes	217.7	2.7	42	85	0.2	90
Other Taxes	535.4	6.6	103	134	0.5	142
Charges and Miscellaneous	1,814.6	22.3	350	68	1.8	73
EXPENDITURES						
State and Local						
General	\$14,976.3	100.0%	\$2,885	75	15.2%	80
Total Intergovernmental	-	-	-	-	-	-
Direct	14,976.3	100.0	2,885	76	15.2	80
Elementary/Secondary Education	4,060.3	27.1	782	87	4.1	92
Public Welfare	2,571.2	17.2	495	82	2.6	87
Health and Hospitals	1,231.5	8.2	237	74	1.3	79
Higher Education	1,289.5	8.6	248	75	1.3	80
Highways	1,276.3	8.5	246	94	1.3	100
Interest on General Debt	721.5	4.8	139	64	0.7	68
Other	3,826.0	25.5	737	62	3.9	66
State						
General	9,513.0	100.0	1,833	76	9.7	81
Total Intergovernmental	2,773.0	29.1	534	67	2.8	71
Elementary/Secondary Education	2,228.4	23.4	429	92	2.3	98
Direct	6,740.0	70.9	1,298	81	6.8	86
Public Welfare	2,501.0	26.3	482	98	2.5	104
Higher Education	1,053.6	11.1	203	73	1.1	77
Highways	787.9	8.3	152	96	0.8	101
Health and Hospitals	711.4	7.5	137	83	0.7	88
Interest on General Debt	394.6	4.1	76	79	0.4	83
Corrections	201.1	2.1	39	54	0.2	57
Other	1,090.6	11.5	210	61	1.1	65
Local						
General	8,237.6	100.0	1,587	71	8.4	75
Total Intergovernmental	1.3	<	†	1	<	1
Direct	8,236.3	100.0	1,587	72	8.4	76
Elementary/Secondary Education	4,060.3	49.3	782	88	4.1	93
Health and Hospitals	520.2	6.3	100	55	0.5	58
Interest on General Debt	326.9	4.0	63	52	0.3	56
Police	456.8	5.5	88	76	0.5	80
Public Welfare	70.3	0.9	14	12	0.1	13
Highways	488.4	5.9	94	92	0.5	97
Other	2,313.5	28.1	446	65	2.3	69

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

Montana

	Total	Percentage of U.S.	Rank
Population	822,000	0.3	44
Personal Income (billions)	\$13.3	0.3	46
Personal Income Per Capita	\$16,234	80.7	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	\$3,076.7	100.0%	\$3,743	98	23.1%	122
Intergovernmental from Federal	772.9	25.1	940	134	5.8	166
Own-Source	2,303.8	74.9	2,803	90	17.3	112
Tax Revenue	1,455.2	47.3	1,770	81	10.9	101
Property Taxes	581.5	18.9	707	101	4.4	125
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	379.2	12.3	461	85	2.8	105
Other Taxes	494.4	16.1	601	143	3.7	177
Charges and Miscellaneous	848.7	27.6	1,032	111	6.4	137
State						
General	2,205.0	100.0	2,682	113	16.5	140
Intergovernmental from Federal	670.5	30.4	816	131	5.0	162
Intergovernmental from Local	15.1	0.7	18	43	0.1	53
Own-Source	1,519.4	68.9	1,848	108	11.4	134
Tax Revenue	1,034.9	46.9	1,259	98	7.8	121
Property Taxes	182.2	8.3	222	846	1.4	1048
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	379.2	17.2	461	93	2.8	116
Other Taxes	473.5	21.5	576	168	3.5	208
Charges and Miscellaneous	484.6	22.0	590	140	3.6	173
Local						
General	1,346.4	100.0	1,638	73	10.1	90
Intergovernmental from Federal	102.4	7.6	125	158	0.8	195
Intergovernmental from State	459.6	34.1	559	73	3.4	90
Own-Source	784.4	58.3	954	68	5.9	84
Tax Revenue	420.3	31.2	511	57	3.1	71
Property Taxes	399.3	29.7	486	72	3.0	89
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	21.0	1.6	26	33	0.2	41
Charges and Miscellaneous	364.1	27.0	443	87	2.7	107
EXPENDITURES						
State and Local						
General	\$2,927.4	100.0%	\$3,561	93	21.9%	115
Total Intergovernmental	-	-	-	-	-	-
Direct	2,927.4	100.0	3,561	93	21.9	116
Elementary/Secondary Education	770.4	26.3	937	104	5.8	129
Public Welfare	357.8	12.2	435	72	2.7	89
Health and Hospitals	170.3	5.8	207	65	1.3	80
Higher Education	247.3	8.4	301	91	1.9	113
Highways	353.0	12.1	429	164	2.6	203
Interest on General Debt	197.6	6.8	240	111	1.5	137
Other	830.9	28.4	1,011	86	6.2	106
State						
General	2,108.2	100.0	2,565	107	15.8	132
Total Intergovernmental	610.5	29.0	743	93	4.6	116
Elementary/Secondary Education	454.0	21.5	552	119	3.4	147
Direct	1,497.7	71.0	1,822	114	11.2	141
Public Welfare	328.9	15.6	400	81	2.5	101
Higher Education	242.1	11.5	295	106	1.8	131
Highways	269.3	12.8	328	206	2.0	256
Health and Hospitals	111.5	5.3	136	82	0.8	102
Interest on General Debt	113.8	5.4	138	143	0.9	178
Corrections	37.5	1.8	46	64	0.3	79
Other	394.6	18.7	480	140	3.0	173
Local						
General	1,438.6	100.0	1,750	78	10.8	97
Total Intergovernmental	9.0	0.6	11	38	0.1	47
Direct	1,429.7	99.4	1,739	79	10.7	98
Elementary/Secondary Education	770.4	53.6	937	105	5.8	131
Health and Hospitals	58.8	4.1	72	39	0.4	49
Interest on General Debt	83.8	5.8	102	85	0.6	105
Police	56.8	3.9	69	59	0.4	74
Public Welfare	28.9	2.0	35	31	0.2	39
Highways	83.8	5.8	102	99	0.6	123
Other	347.2	24.1	422	62	2.6	77

- represents zero

n.t. — no tax

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Nebraska

	Total	Percentage of U.S.	Rank
Population	1,601,000	0.6	36
Personal Income (billions)	\$30.4	0.6	34
Personal Income Per Capita	\$18,968	94.3	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	\$5,783.1	100.0%	\$3,612	95	19.0%	100
Intergovernmental from Federal	987.2	17.1	617	88	3.3	93
Own-Source	4,795.9	82.9	2,996	96	15.8	102
Tax Revenue	3,235.1	55.9	2,021	93	10.7	98
Property Taxes	1,166.8	20.2	729	104	3.8	110
Sales Taxes	770.7	13.3	481	94	2.5	99
Income Taxes	756.2	13.1	472	87	2.5	92
Other Taxes	541.3	9.4	338	80	1.8	85
Charges and Miscellaneous	1,560.8	27.0	975	105	5.1	111
State						
General	3,525.8	100.0	2,202	93	11.6	98
Intergovernmental from Federal	877.5	24.9	548	88	2.9	93
Intergovernmental from Local	19.7	0.6	12	29	0.1	31
Own-Source	2,628.6	74.6	1,642	96	8.7	102
Tax Revenue	1,889.9	53.6	1,180	92	6.2	97
Property Taxes	0.2	<	†	-	<	1
Sales Taxes	663.2	18.8	414	98	2.2	104
Income Taxes	756.2	21.4	472	96	2.5	101
Other Taxes	470.3	13.3	294	85	1.5	91
Charges and Miscellaneous	738.7	21.0	461	109	2.4	116
Local						
General	3,105.9	100.0	1,940	86	10.2	91
Intergovernmental from Federal	109.7	3.5	69	87	0.4	92
Intergovernmental from State	828.9	26.7	518	67	2.7	71
Own-Source	2,167.3	69.8	1,354	97	7.1	102
Tax Revenue	1,345.2	43.3	840	94	4.4	100
Property Taxes	1,166.6	37.6	729	108	3.8	115
Sales Taxes	107.6	3.5	67	74	0.4	79
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	71.1	2.3	44	58	0.2	61
Charges and Miscellaneous	822.1	26.5	513	101	2.7	107
EXPENDITURES						
State and Local						
General	\$5,533.6	100.0%	\$3,456	90	18.2%	96
Total Intergovernmental	4.9	0.1	3	21	<	23
Direct	5,528.7	99.9	3,453	91	18.2	96
Elementary/Secondary Education	1,484.8	26.8	927	103	4.9	110
Public Welfare	744.3	13.5	465	77	2.5	81
Health and Hospitals	487.4	8.8	304	95	1.6	101
Higher Education	690.9	12.5	432	131	2.3	138
Highways	562.8	10.2	352	134	1.9	143
Interest on General Debt	226.5	4.1	141	65	0.7	69
Other	1,331.9	24.1	832	70	4.4	75
State						
General	3,535.3	100.0	2,208	92	11.6	98
Total Intergovernmental	1,047.5	29.6	654	82	3.4	87
Elementary/Secondary Education	589.4	16.7	368	79	1.9	84
Direct	2,487.7	70.4	1,554	97	8.2	103
Public Welfare	698.9	19.8	437	89	2.3	94
Higher Education	561.7	15.9	351	126	1.8	134
Highways	333.0	9.4	208	131	1.1	139
Health and Hospitals	281.0	7.9	176	107	0.9	113
Interest on General Debt	127.9	3.6	80	83	0.4	88
Corrections	73.3	2.1	46	64	0.2	68
Other	411.9	11.7	257	75	1.4	79
Local						
General	3,048.4	100.0	1,904	85	10.0	90
Total Intergovernmental	7.4	0.2	5	16	<	17
Direct	3,041.0	99.8	1,899	86	10.0	91
Elementary/Secondary Education	1,484.8	48.7	927	104	4.9	111
Health and Hospitals	206.4	6.8	129	71	0.7	75
Interest on General Debt	98.6	3.2	62	51	0.3	54
Police	111.6	3.7	70	60	0.4	63
Public Welfare	45.4	1.5	28	25	0.1	27
Highways	229.8	7.5	144	140	0.8	148
Other	864.3	28.4	540	79	2.8	84

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Nevada

	Total	Percentage of U.S.	Rank
Population	1,336,000	0.5	38
Personal Income (billions)	\$28.9	0.6	35
Personal Income Per Capita	\$21,655	107.7	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	\$4,742.9	100.0%	\$3,550	93	16.4%	86
Intergovernmental from Federal	714.3	15.1	535	76	2.5	71
Own-Source	4,028.6	84.9	3,015	97	13.9	90
Tax Revenue	2,712.9	57.2	2,031	93	9.4	87
Property Taxes	652.3	13.8	488	70	2.3	65
Sales Taxes	900.2	19.0	674	131	3.1	122
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,160.4	24.5	869	206	4.0	191
Charges and Miscellaneous	1,315.7	27.7	985	106	4.5	98
State						
General	2,720.9	100.0	2,037	86	9.4	80
Intergovernmental from Federal	523.8	19.3	392	63	1.8	58
Intergovernmental from Local	23.6	0.9	18	41	0.1	39
Own-Source	2,173.5	79.9	1,627	95	7.5	88
Tax Revenue	1,823.4	67.0	1,365	106	6.3	98
Property Taxes	41.1	1.5	31	117	0.1	109
Sales Taxes	892.7	32.8	668	158	3.1	147
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	889.6	32.7	666	194	3.1	180
Charges and Miscellaneous	350.2	12.9	262	62	1.2	58
Local						
General	3,298.1	100.0	2,469	110	11.4	102
Intergovernmental from Federal	190.6	5.8	143	181	0.7	168
Intergovernmental from State	1,252.5	38.0	938	122	4.3	113
Own-Source	1,855.0	56.2	1,388	99	6.4	92
Tax Revenue	889.5	27.0	666	75	3.1	69
Property Taxes	611.2	18.5	457	68	2.1	63
Sales Taxes	7.5	0.2	6	6	<	6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	270.8	8.2	203	263	0.9	244
Charges and Miscellaneous	965.5	29.3	723	142	3.3	131
EXPENDITURES						
State and Local						
General	\$5,308.5	100.0%	\$3,973	104	18.3%	96
Total Intergovernmental	3.6	0.1	3	19	<	18
Direct	5,304.8	99.9	3,971	104	18.3	97
Elementary/Secondary Education	1,190.6	22.4	891	99	4.1	92
Public Welfare	485.2	9.1	363	60	1.7	56
Health and Hospitals	400.3	7.5	300	94	1.4	87
Higher Education	377.1	7.1	282	85	1.3	79
Highways	434.4	8.2	325	124	1.5	115
Interest on General Debt	414.9	7.8	311	143	1.4	133
Other	2,002.4	37.7	1,499	127	6.9	118
State						
General	2,953.0	100.0	2,210	92	10.2	86
Total Intergovernmental	1,107.6	37.5	829	104	3.8	97
Elementary/Secondary Education	702.6	23.8	526	113	2.4	105
Direct	1,845.4	62.5	1,381	86	6.4	80
Public Welfare	441.2	14.9	330	67	1.5	62
Higher Education	377.1	12.8	282	102	1.3	94
Highways	254.3	8.6	190	120	0.9	111
Health and Hospitals	104.4	3.5	78	47	0.4	44
Interest on General Debt	115.6	3.9	87	90	0.4	83
Corrections	126.8	4.3	95	132	0.4	123
Other	426.1	14.4	319	93	1.5	86
Local						
General	3,460.6	100.0	2,590	116	12.0	108
Total Intergovernmental	1.1	<	1	3	<	3
Direct	3,459.5	100.0	2,589	117	12.0	109
Elementary/Secondary Education	1,190.6	34.4	891	100	4.1	93
Health and Hospitals	296.0	8.6	222	122	1.0	113
Interest on General Debt	299.3	8.6	224	187	1.0	173
Police	225.2	6.5	169	145	0.8	134
Public Welfare	44.0	1.3	33	29	0.2	27
Highways	180.1	5.2	135	131	0.6	122
Other	1,224.3	35.4	916	134	4.2	124

n.t. -- no tax

< rounds to zero

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,115,000	0.4	41
Personal Income (billions)	\$24.5	0.5	39
Personal Income Per Capita	\$21,655	107.7	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	\$4,002.3	100.0%	\$3,590	94	16.4%	86
Intergovernmental from Federal	784.3	19.6	703	100	3.2	92
Own-Source	3,217.9	80.4	2,886	93	13.2	85
Tax Revenue	2,338.8	58.4	2,098	96	9.6	88
Property Taxes	1,498.9	37.5	1,344	192	6.1	176
Sales Taxes	n.t.	n.t.	n.t.		n.t.	
Income Taxes	130.6	3.3	117	22	0.5	20
Other Taxes	709.3	17.7	636	151	2.9	138
Charges and Miscellaneous	879.1	22.0	788	85	3.6	78
State						
General	2,276.2	100.0	2,041	86	9.3	79
Intergovernmental from Federal	733.0	32.2	657	105	3.0	97
Intergovernmental from Local	66.9	2.9	60	141	0.3	129
Own-Source	1,476.4	64.9	1,324	77	6.0	71
Tax Revenue	829.1	36.4	744	58	3.4	53
Property Taxes	0.3	<	†	1	<	1
Sales Taxes	n.t.	n.t.	n.t.		n.t.	
Income Taxes	130.6	5.7	117	24	0.5	22
Other Taxes	698.2	30.7	626	182	2.9	167
Charges and Miscellaneous	647.3	28.4	581	138	2.6	126
Local						
General	2,049.2	100.0	1,838	82	8.4	75
Intergovernmental from Federal	51.4	2.5	46	58	0.2	54
Intergovernmental from State	256.3	12.5	230	30	1.0	27
Own-Source	1,741.5	85.0	1,562	112	7.1	102
Tax Revenue	1,509.7	73.7	1,354	152	6.2	139
Property Taxes	1,498.6	73.1	1,344	200	6.1	183
Sales Taxes	n.t.	n.t.	n.t.		n.t.	
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	11.1	0.5	10	13	<	12
Charges and Miscellaneous	231.9	11.3	208	41	0.9	37
EXPENDITURES						
State and Local						
General	\$4,085.2	100.0%	\$3,664	96	16.7%	88
Total Intergovernmental	-	-	-	-	-	-
Direct	4,085.2	100.0	3,664	96	16.7	88
Elementary/Secondary Education	988.3	24.2	886	99	4.0	91
Public Welfare	981.4	24.0	880	146	4.0	133
Health and Hospitals	153.9	3.8	138	43	0.6	40
Higher Education	274.1	6.7	246	74	1.1	68
Highways	283.0	6.9	254	97	1.2	89
Interest on General Debt	361.8	8.9	324	150	1.5	137
Other	1,042.6	25.5	935	79	4.3	73
State						
General	2,452.8	100.0	2,200	92	10.0	84
Total Intergovernmental	293.7	12.0	263	33	1.2	30
Elementary/Secondary Education	149.8	6.1	134	29	0.6	26
Direct	2,159.1	88.0	1,936	121	8.8	111
Public Welfare	883.0	36.0	792	161	3.6	148
Higher Education	274.1	11.2	246	88	1.1	81
Highways	171.7	7.0	154	97	0.7	89
Health and Hospitals	137.8	5.6	124	75	0.6	69
Interest on General Debt	297.5	12.1	267	276	1.2	253
Corrections	45.4	1.9	41	57	0.2	52
Other	349.7	14.3	314	91	1.4	84
Local						
General	1,969.8	100.0	1,767	79	8.1	72
Total Intergovernmental	43.8	2.2	39	136	0.2	125
Direct	1,926.1	97.8	1,727	78	7.9	72
Elementary/Secondary Education	988.3	50.2	886	100	4.0	91
Health and Hospitals	16.1	0.8	14	8	0.1	7
Interest on General Debt	64.4	3.3	58	48	0.3	44
Police	103.5	5.3	93	80	0.4	73
Public Welfare	98.4	5.0	88	78	0.4	72
Highways	111.4	5.7	100	97	0.5	89
Other	544.0	27.6	488	71	2.2	65

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,820,000	3.1	9
Personal Income (billions)	\$204.0	4.0	8
Personal Income Per Capita	\$26,092	129.8	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	\$36,425.9	100.0%	\$4,658	122	17.9%	94
Intergovernmental from Federal	5,374.3	14.8	687	98	2.6	75
Own-Source	31,051.7	85.2	3,971	128	15.2	98
Tax Revenue	22,882.2	62.8	2,926	134	11.2	104
Property Taxes	9,913.8	27.2	1,268	181	4.9	140
Sales Taxes	4,049.3	11.1	518	101	2.0	78
Income Taxes	4,947.7	13.6	633	116	2.4	90
Other Taxes	3,971.4	10.9	508	121	1.9	93
Charges and Miscellaneous	8,169.4	22.4	1,045	112	4.0	86
State						
General	23,400.3	100.0	2,992	126	11.5	97
Intergovernmental from Federal	5,130.1	21.9	656	105	2.5	81
Intergovernmental from Local	207.8	0.9	27	62	0.1	48
Own-Source	18,062.4	77.2	2,310	135	8.9	104
Tax Revenue	12,802.7	54.7	1,637	127	6.3	98
Property Taxes	14.2	0.1	2	7	<	5
Sales Taxes	4,049.3	17.3	518	123	2.0	94
Income Taxes	4,947.7	21.1	633	128	2.4	99
Other Taxes	3,791.5	16.2	485	141	1.9	109
Charges and Miscellaneous	5,259.7	22.5	673	159	2.6	123
Local						
General	20,615.3	100.0	2,636	117	10.1	90
Intergovernmental from Federal	244.2	1.2	31	40	0.1	30
Intergovernmental from State	7,381.9	35.8	944	123	3.6	95
Own-Source	12,989.2	63.0	1,661	119	6.4	91
Tax Revenue	10,079.6	48.9	1,289	145	4.9	112
Property Taxes	9,899.6	48.0	1,266	188	4.9	145
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	179.9	0.9	23	30	0.1	23
Charges and Miscellaneous	2,909.7	14.1	372	73	1.4	56
EXPENDITURES						
State and Local						
General	\$36,649.1	100.0%	\$4,687	123	18.0%	94
Total Intergovernmental	90.0	0.2	12	81	<	62
Direct	36,559.1	99.8	4,675	123	17.9	95
Elementary/Secondary Education	9,842.1	26.9	1,259	140	4.8	108
Public Welfare	5,847.4	16.0	748	124	2.9	95
Health and Hospitals	1,728.7	4.7	221	69	0.8	53
Higher Education	2,179.1	5.9	279	84	1.1	65
Highways	2,516.0	6.9	322	123	1.2	95
Interest on General Debt	2,204.3	6.0	282	130	1.1	100
Other	12,241.5	33.4	1,565	132	6.0	102
State						
General	24,109.4	100.0	3,083	128	11.8	99
Total Intergovernmental	7,859.2	32.6	1,005	126	3.9	97
Elementary/Secondary Education	4,406.4	18.3	563	121	2.2	93
Direct	16,250.2	67.4	2,078	129	8.0	100
Public Welfare	4,778.8	19.8	611	124	2.3	96
Higher Education	1,728.4	7.2	221	80	0.8	61
Highways	1,835.0	7.6	235	148	0.9	114
Health and Hospitals	1,248.6	5.2	160	97	0.6	75
Interest on General Debt	1,386.0	5.7	177	184	0.7	141
Corrections	590.6	2.4	76	105	0.3	81
Other	4,682.8	19.4	599	175	2.3	135
Local						
General	20,699.0	100.0	2,647	118	10.1	91
Total Intergovernmental	390.1	1.9	50	173	0.2	133
Direct	20,308.9	98.1	2,597	118	10.0	91
Elementary/Secondary Education	9,420.1	45.5	1,205	136	4.6	104
Health and Hospitals	480.1	2.3	61	34	0.2	26
Interest on General Debt	818.3	4.0	105	87	0.4	67
Police	1,121.3	5.4	143	123	0.5	95
Public Welfare	1,068.6	5.2	137	121	0.5	93
Highways	680.9	3.3	87	85	0.3	65
Other	6,719.5	32.5	859	126	3.3	97

n.t. — no tax

< rounds to zero

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,582,000	0.6	37
Personal Income (billions)	\$24.5	0.5	40
Personal Income Per Capita	\$15,456	76.9	50

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,016.3	100.0%	\$3,803	100	24.6%	130
Intergovernmental from Federal	1,238.1	20.6	783	111	5.1	145
Own-Source	4,778.2	79.4	3,020	97	19.5	126
Tax Revenue	2,828.8	47.0	1,788	82	11.6	107
Property Taxes	343.8	5.7	217	31	1.4	40
Sales Taxes	1,193.4	19.8	754	147	4.9	191
Income Taxes	523.1	8.7	331	61	2.1	79
Other Taxes	768.4	12.8	486	115	3.1	150
Charges and Miscellaneous	1,949.5	32.4	1,232	132	8.0	172
State						
General	4,748.4	100.0	3,002	126	19.4	164
Intergovernmental from Federal	1,116.3	23.5	706	113	4.6	147
Intergovernmental from Local	86.6	1.8	55	129	0.4	167
Own-Source	3,545.5	74.7	2,241	131	14.5	171
Tax Revenue	2,242.7	47.2	1,418	110	9.2	143
Property Taxes	26.5	0.6	17	64	0.1	83
Sales Taxes	982.6	20.7	621	147	4.0	191
Income Taxes	523.1	11.0	331	67	2.1	87
Other Taxes	710.6	15.0	449	131	2.9	170
Charges and Miscellaneous	1,302.8	27.4	824	195	5.3	254
Local						
General	2,805.5	100.0	1,773	79	11.5	103
Intergovernmental from Federal	121.8	4.3	77	97	0.5	127
Intergovernmental from State	1,451.0	51.7	917	119	5.9	155
Own-Source	1,232.7	43.9	779	56	5.0	72
Tax Revenue	586.0	20.9	370	42	2.4	54
Property Taxes	317.4	11.3	201	30	1.3	39
Sales Taxes	210.9	7.5	133	147	0.9	191
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	57.8	2.1	37	47	0.2	62
Charges and Miscellaneous	646.7	23.1	409	80	2.6	104
EXPENDITURES						
State and Local						
General	\$5,988.4	100.0%	\$3,785	99	24.5%	129
Total Intergovernmental	-	-	-	-	-	-
Direct	5,988.4	100.0	3,785	99	24.5	129
Elementary/Secondary Education	1,308.2	21.8	827	92	5.4	120
Public Welfare	740.0	12.4	468	77	3.0	101
Health and Hospitals	558.8	9.3	353	111	2.3	144
Higher Education	751.0	12.5	475	144	3.1	187
Highways	730.3	12.2	462	177	3.0	230
Interest on General Debt	282.5	4.7	179	82	1.2	107
Other	1,617.5	27.0	1,022	87	6.6	113
State						
General	4,805.2	100.0	3,037	127	19.7	165
Total Intergovernmental	1,619.1	33.7	1,023	129	6.6	167
Elementary/Secondary Education	1,136.6	23.7	718	154	4.6	201
Direct	3,186.2	66.3	2,014	126	13.0	163
Public Welfare	710.8	14.8	449	91	2.9	119
Higher Education	685.1	14.3	433	156	2.8	203
Highways	580.5	12.1	367	231	2.4	301
Health and Hospitals	413.2	8.6	261	159	1.7	206
Interest on General Debt	103.5	2.2	65	68	0.4	88
Corrections	127.5	2.7	81	112	0.5	146
Other	565.7	11.8	358	104	2.3	136
Local						
General	2,823.7	100.0	1,785	80	11.5	104
Total Intergovernmental	21.4	0.8	14	47	0.1	61
Direct	2,802.2	99.2	1,771	80	11.5	104
Elementary/Secondary Education	1,308.2	46.3	827	93	5.4	121
Health and Hospitals	145.6	5.2	92	51	0.6	66
Interest on General Debt	179.0	6.3	113	94	0.7	123
Police	165.1	5.8	104	90	0.7	117
Public Welfare	29.2	1.0	18	16	0.1	21
Highways	149.8	5.3	95	92	0.6	120
Other	825.3	29.2	522	76	3.4	99

- represents zero

n.t. — no tax

New York

	Total	Percentage of U.S.	Rank
Population	18,109,000	7.1	2
Personal Income (billions)	\$436.4	8.5	2
Personal Income Per Capita	\$24,096	119.9	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	\$103,212.3	100.0%	\$5,700	149	23.7%	125
Intergovernmental from Federal	19,161.2	18.6	1058	151	4.4	126
Own-Source	84,051.1	81.4	4,641	149	19.3	125
Tax Revenue	63,993.6	62.0	3,534	162	14.7	135
Property Taxes	21,335.1	20.7	1,178	168	4.9	141
Sales Taxes	11,058.0	10.7	611	119	2.5	99
Income Taxes	22,660.4	22.0	1,251	230	5.2	192
Other Taxes	8,940.1	8.7	494	117	2.0	98
Charges and Miscellaneous	20,057.5	19.4	1,108	119	4.6	99
State						
General	60,415.1	100.0	3,336	140	13.8	117
Intergovernmental from Federal	17,347.3	28.7	958	154	4.0	128
Intergovernmental from Local	4,794.7	7.9	265	622	1.1	519
Own-Source	38,273.1	63.4	2,113	124	8.8	103
Tax Revenue	30,113.1	49.8	1,663	129	6.9	108
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	6,005.5	9.9	332	79	1.4	66
Income Taxes	17,432.2	28.9	963	195	4.0	162
Other Taxes	6,675.5	11.0	369	107	1.5	89
Charges and Miscellaneous	8,160.0	13.5	451	107	1.9	89
Local						
General	70,984.1	100.0	3,920	174	16.3	145
Intergovernmental from Federal	1,813.9	2.6	100	127	0.4	106
Intergovernmental from State	23,392.1	33.0	1,292	168	5.4	140
Own-Source	45,778.1	64.5	2,528	180	10.5	151
Tax Revenue	33,880.4	47.7	1,871	210	7.8	175
Property Taxes	21,335.1	30.1	1,178	175	4.9	146
Sales Taxes	5,052.5	7.1	279	308	1.2	257
Income Taxes	5,228.2	7.4	289	585	1.2	488
Other Taxes	2,264.6	3.2	125	162	0.5	135
Charges and Miscellaneous	11,897.7	16.8	657	129	2.7	107
EXPENDITURES						
State and Local						
General	\$102,675.2	100.0%	\$5,670	148	23.5%	124
Total Intergovernmental	440.5	0.4	24	171	0.1	143
Direct	102,234.7	99.6	5,646	148	23.4	124
Elementary/Secondary Education	22,184.7	21.6	1,225	137	5.1	114
Public Welfare	20,855.8	20.3	1,152	190	4.8	159
Health and Hospitals	3,266.7	3.2	180	57	0.7	47
Higher Education	5,080.8	4.9	281	85	1.2	71
Highways	5,102.3	5.0	282	108	1.2	90
Interest on General Debt	6,513.7	6.3	360	166	1.5	139
Other	39,230.6	38.2	2,166	183	9.0	153
State						
General	60,869.1	100.0	3,361	140	13.9	117
Total Intergovernmental	24,711.4	40.6	1,365	172	5.7	143
Elementary/Secondary Education	12,588.3	20.7	695	149	2.9	125
Direct	36,157.7	59.4	1,997	124	8.3	104
Public Welfare	12,789.8	21.0	706	144	2.9	120
Higher Education	3,901.6	6.4	215	78	0.9	65
Highways	2,395.4	3.9	132	83	0.5	70
Health and Hospitals	4,688.6	7.7	259	157	1.1	131
Interest on General Debt	3,246.9	5.3	179	186	0.7	155
Corrections	1,735.9	2.9	96	134	0.4	111
Other	7,399.5	12.2	409	119	1.7	99
Local						
General	69,979.0	100.0	3,864	173	16.0	144
Total Intergovernmental	3,902.0	5.6	215	747	0.9	623
Direct	66,077.0	94.4	3,649	165	15.1	138
Elementary/Secondary Education	22,184.7	31.7	1,225	138	5.1	115
Health and Hospitals	5,278.1	7.5	291	160	1.2	133
Interest on General Debt	3,266.8	4.7	180	150	0.7	125
Police	3,439.5	4.9	190	163	0.8	136
Public Welfare	8,066.0	11.5	445	395	1.8	330
Highways	2,707.0	3.9	149	145	0.6	121
Other	21,135.0	30.2	1,167	171	4.8	142

n.t. — no tax

North Carolina

	Total	Percentage of U.S.	Rank
Population	6,836,000	2.7	10
Personal Income (billions)	\$122.1	2.4	13
Personal Income Per Capita	\$17,864	88.9	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	\$21,650.1	100.0%	\$3,167	83	17.7%	93
Intergovernmental from Federal	4,111.9	19.0	602	86	3.4	96
Own-Source	17,538.2	81.0	2,566	82	14.4	93
Tax Revenue	12,397.2	57.3	1,814	83	10.2	94
Property Taxes	2,556.4	11.8	374	53	2.1	60
Sales Taxes	2,971.3	13.7	435	85	2.4	95
Income Taxes	4,226.9	19.5	618	114	3.5	128
Other Taxes	2,642.7	12.2	387	92	2.2	103
Charges and Miscellaneous	5,140.9	23.7	752	81	4.2	91
State						
General	14,980.9	100.0	2,191	92	12.3	104
Intergovernmental from Federal	3,695.4	24.7	541	87	3.0	98
Intergovernmental from Local	322.2	2.2	47	111	0.3	125
Own-Source	10,963.3	73.2	1,604	94	9.0	106
Tax Revenue	9,009.7	60.1	1,318	102	7.4	115
Property Taxes	112.2	0.7	16	63	0.1	71
Sales Taxes	2,171.0	14.5	318	75	1.8	85
Income Taxes	4,226.9	28.2	618	125	3.5	141
Other Taxes	2,499.6	16.7	366	106	2.0	120
Charges and Miscellaneous	1,953.5	13.0	286	68	1.6	76
Local						
General	11,857.5	100.0	1,735	77	9.7	87
Intergovernmental from Federal	416.6	3.5	61	77	0.3	87
Intergovernmental from State	4,866.1	41.0	712	93	4.0	104
Own-Source	6,574.9	55.4	962	69	5.4	77
Tax Revenue	3,387.5	28.6	496	56	2.8	63
Property Taxes	2,444.2	20.6	358	53	2.0	60
Sales Taxes	800.3	6.7	117	129	0.7	145
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	143.0	1.2	21	27	0.1	31
Charges and Miscellaneous	3,187.4	26.9	466	91	2.6	103
EXPENDITURES						
State and Local						
General	\$21,266.6	100.0%	\$3,111	81	17.4%	92
Total Intergovernmental	-	-	-	-	-	-
Direct	21,266.6	100.0	3,111	82	17.4	92
Elementary/Secondary Education	5,397.5	25.4	790	88	4.4	99
Public Welfare	2,991.2	14.1	438	72	2.4	81
Health and Hospitals	2,578.4	12.1	377	118	2.1	133
Higher Education	2,556.0	12.0	374	113	2.1	127
Highways	1,583.2	7.4	232	89	1.3	100
Interest on General Debt	711.4	3.3	104	48	0.6	54
Other	5,448.9	25.6	797	67	4.5	76
State						
General	14,671.1	100.0	2,146	89	12.0	101
Total Intergovernmental	5,523.2	37.6	808	102	4.5	114
Elementary/Secondary Education	3,622.1	24.7	530	114	3.0	128
Direct	9,147.9	62.4	1,338	83	7.5	94
Public Welfare	2,580.4	17.6	377	77	2.1	86
Higher Education	1,991.3	13.6	291	105	1.6	118
Highways	1,310.0	8.9	192	121	1.1	136
Health and Hospitals	838.5	5.7	123	74	0.7	84
Interest on General Debt	273.4	1.9	40	41	0.2	47
Corrections	540.4	3.7	79	110	0.4	124
Other	1,613.9	11.0	236	69	1.3	77
Local						
General	12,323.6	100.0	1,803	81	10.1	91
Total Intergovernmental	204.9	1.7	30	104	0.2	117
Direct	12,118.7	98.3	1,773	80	9.9	90
Elementary/Secondary Education	5,364.3	43.5	785	88	4.4	99
Health and Hospitals	1,739.9	14.1	255	140	1.4	157
Interest on General Debt	438.0	3.6	64	53	0.4	60
Police	552.9	4.5	81	70	0.5	78
Public Welfare	410.7	3.3	60	53	0.3	60
Highways	273.2	2.2	40	39	0.2	44
Other	3,339.6	27.1	489	71	2.7	80

- represents zero

n.t. — no tax

North Dakota

	Total	Percentage of U.S.	Rank
Population	634,000	0.2	47
Personal Income (billions)	\$10.8	0.2	49
Personal Income Per Capita	\$17,049	84.8	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	\$2,450.3	100.0%	\$3,865	101	22.7%	120
Intergovernmental from Federal	604.0	24.7	953	136	5.6	160
Own-Source	1,846.4	75.4	2,912	94	17.1	110
Tax Revenue	117.9	4.8	186	9	1.1	10
Property Taxes	338.1	13.8	533	76	3.1	90
Sales Taxes	272.6	11.1	430	84	2.5	99
Income Taxes	158.1	6.5	249	46	1.5	54
Other Taxes	349.1	14.2	551	131	3.2	154
Charges and Miscellaneous	728.5	29.7	1,149	123	6.7	145
State						
General	1,809.7	100.0	2,854	120	16.7	142
Intergovernmental from Federal	557.5	30.8	879	141	5.2	166
Intergovernmental from Local	22.7	1.3	36	84	0.2	99
Own-Source	1,229.5	67.9	1,939	113	11.4	134
Tax Revenue	754.6	41.7	1,190	92	7.0	109
Property Taxes	1.9	0.1	3	11	<	13
Sales Taxes	256.6	14.2	405	96	2.4	113
Income Taxes	158.1	8.7	249	50	1.5	59
Other Taxes	338.0	18.7	533	155	3.1	183
Charges and Miscellaneous	474.9	26.2	749	178	4.4	209
Local						
General	1,056.3	100.0	1,666	74	9.8	87
Intergovernmental from Federal	46.4	4.4	73	93	0.4	109
Intergovernmental from State	393.0	37.2	620	81	3.6	95
Own-Source	616.9	58.4	973	69	5.7	82
Tax Revenue	363.4	34.4	573	64	3.4	76
Property Taxes	336.2	31.8	530	79	3.1	93
Sales Taxes	16.1	1.5	25	28	0.1	33
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	11.1	1.1	18	23	0.1	27
Charges and Miscellaneous	253.5	24.0	400	78	2.3	92
EXPENDITURES						
State and Local						
General	\$2,479.1	100.0%	\$3,910	102	22.9%	121
Total Intergovernmental	-	-	-	-	-	-
Direct	2,479.1	100.0	3,910	103	22.9	121
Elementary/Secondary Education	529.4	21.4	835	93	4.9	110
Public Welfare	364.8	14.7	575	95	3.4	112
Health and Hospitals	85.3	3.4	135	42	0.8	50
Higher Education	370.3	14.9	584	177	3.4	208
Highways	279.0	11.3	440	168	2.6	198
Interest on General Debt	136.9	5.5	216	100	1.3	118
Other	713.4	28.8	1,125	95	6.6	112
State						
General	1,833.7	100.0	2,892	121	17.0	142
Total Intergovernmental	402.7	22.0	635	80	3.7	94
Elementary/Secondary Education	270.2	14.7	426	92	2.5	108
Direct	1,430.9	78.0	2,257	141	13.2	166
Public Welfare	337.3	18.4	532	108	3.1	128
Higher Education	370.3	20.2	584	210	3.4	248
Highways	186.0	10.1	293	185	1.7	218
Health and Hospitals	77.7	4.2	123	74	0.7	88
Interest on General Debt	74.5	4.1	118	122	0.7	144
Corrections	16.1	0.9	25	35	0.1	42
Other	369.1	20.1	582	170	3.4	200
Local						
General	1,059.5	100.0	1,671	75	9.8	88
Total Intergovernmental	11.4	1.1	18	62	0.1	74
Direct	1,048.1	98.9	1,653	75	9.7	88
Elementary/Secondary Education	529.4	50.0	835	94	4.9	111
Health and Hospitals	7.5	0.7	12	6	0.1	8
Interest on General Debt	62.4	5.9	98	82	0.6	97
Police	34.4	3.2	54	47	0.3	55
Public Welfare	27.5	2.6	43	39	0.3	45
Highways	93.0	8.8	147	143	0.9	168
Other	293.8	27.7	463	68	2.7	80

- represents zero

n.t. - no tax

< rounds to zero

Ohio

	Total	Percentage of U.S.	Rank
Population	11,021,000	4.3	7
Personal Income (billions)	\$209.9	4.1	7
Personal Income Per Capita	\$19,041	94.7	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	\$37,318.5	100.0%	\$3,386	89	17.8%	94
Intergovernmental from Federal	7,083.0	19.0	643	91	3.4	97
Own-Source	30,235.4	81.0	2,743	88	14.4	93
Tax Revenue	21,336.5	57.2	1,936	89	10.2	94
Property Taxes	6,253.5	16.8	567	81	3.0	86
Sales Taxes	4,365.2	11.7	396	77	2.1	82
Income Taxes	7,047.5	18.9	639	118	3.4	124
Other Taxes	3,670.3	9.8	333	79	1.7	83
Charges and Miscellaneous	8,898.9	23.8	807	87	4.2	91
State						
General	22,989.8	100.0	2,086	88	11.0	93
Intergovernmental from Federal	6,267.8	27.3	569	91	3.0	96
Intergovernmental from Local	201.0	0.9	18	43	0.1	45
Own-Source	16,521.0	71.9	1,499	88	7.9	93
Tax Revenue	12,114.8	52.7	1,099	85	5.8	90
Property Taxes	11.6	0.1	1	4	<	4
Sales Taxes	3,751.5	16.3	340	81	1.8	85
Income Taxes	5,048.7	22.0	458	93	2.4	98
Other Taxes	3,302.9	14.4	300	87	1.6	92
Charges and Miscellaneous	4,406.2	19.2	400	95	2.1	100
Local						
General	21,808.0	100.0	1,979	88	10.4	93
Intergovernmental from Federal	815.2	3.7	74	94	0.4	99
Intergovernmental from State	7,278.4	33.4	660	86	3.5	91
Own-Source	13,714.5	62.9	1,244	89	6.5	94
Tax Revenue	9,221.7	42.3	837	94	4.4	99
Property Taxes	6,241.9	28.6	566	84	3.0	89
Sales Taxes	613.7	2.8	56	61	0.3	65
Income Taxes	1,998.8	9.2	181	367	1.0	388
Other Taxes	367.4	1.7	33	43	0.2	46
Charges and Miscellaneous	4,492.8	20.6	408	80	2.1	84
EXPENDITURES						
State and Local						
General	\$37,482.7	100.0%	\$3,401	89	17.9%	94
Total Intergovernmental	2.1	<	†	1	<	1
Direct	37,480.5	100.0	3,401	89	17.9	94
Elementary/Secondary Education	9,155.3	24.4	831	93	4.4	98
Public Welfare	6,979.6	18.6	633	105	3.3	111
Health and Hospitals	3,198.5	8.5	290	91	1.5	96
Higher Education	3,555.9	9.5	323	98	1.7	103
Highways	2,725.3	7.3	247	95	1.3	100
Interest on General Debt	1,671.6	4.5	152	70	0.8	74
Other	10,194.3	27.2	925	78	4.9	83
State						
General	24,106.1	100.0	2,187	91	11.5	96
Total Intergovernmental	7,999.4	33.2	726	91	3.8	96
Elementary/Secondary Education	4,569.3	19.0	415	89	2.2	94
Direct	16,106.7	66.8	1,461	91	7.7	96
Public Welfare	5,558.6	23.1	504	103	2.6	108
Higher Education	3,334.0	13.8	303	109	1.6	115
Highways	1,525.6	6.3	138	87	0.7	92
Health and Hospitals	1,538.4	6.4	140	85	0.7	89
Interest on General Debt	854.5	3.5	78	80	0.4	85
Corrections	648.9	2.7	59	82	0.3	87
Other	2,646.8	11.0	240	70	1.3	74
Local						
General	21,485.3	100.0	1,949	87	10.2	92
Total Intergovernmental	111.5	0.5	10	35	0.1	37
Direct	21,373.8	99.5	1,939	88	10.2	93
Elementary/Secondary Education	9,155.3	42.6	831	93	4.4	99
Health and Hospitals	1,660.0	7.7	151	83	0.8	87
Interest on General Debt	817.0	3.8	74	62	0.4	65
Police	1,184.2	5.5	107	92	0.6	98
Public Welfare	1,421.1	6.6	129	114	0.7	121
Highways	1,199.8	5.6	109	106	0.6	112
Other	5,936.4	27.6	539	79	2.8	83

< rounds to zero

† less than \$1 per capita

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,205,000	1.3	28
Personal Income (billions)	\$52.6	1.0	29
Personal Income Per Capita	\$16,421	81.7	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	\$9,905.0	100.0%	\$3,090	81	18.8%	99
Intergovernmental from Federal	1,892.0	19.1	590	84	3.6	103
Own-Source	8,013.0	80.9	2,500	80	15.2	98
Tax Revenue	5,240.6	52.9	1,635	75	10.0	92
Property Taxes	778.8	7.9	243	35	1.5	43
Sales Taxes	1,569.5	15.8	490	95	3.0	117
Income Taxes	1,367.3	13.8	427	78	2.6	96
Other Taxes	1,525.0	15.4	476	113	2.9	138
Charges and Miscellaneous	2,772.4	28.0	865	93	5.3	114
State						
General	6,831.9	100.0	2,132	90	13.0	110
Intergovernmental from Federal	1,736.4	25.4	542	87	3.3	106
Intergovernmental from Local	43.0	0.6	13	32	0.1	39
Own-Source	5,052.5	74.0	1,576	92	9.6	113
Tax Revenue	3,765.3	55.1	1,175	91	7.2	112
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	971.3	14.2	303	72	1.8	88
Income Taxes	1,367.3	20.0	427	86	2.6	106
Other Taxes	1,426.6	20.9	445	129	2.7	158
Charges and Miscellaneous	1,287.2	18.8	402	95	2.4	117
Local						
General	4,985.5	100.0	1,556	69	9.5	85
Intergovernmental from Federal	155.6	3.1	49	61	0.3	75
Intergovernmental from State	1,869.4	37.5	583	76	3.6	93
Own-Source	2,960.5	59.4	924	66	5.6	81
Tax Revenue	1,475.3	29.6	460	52	2.8	63
Property Taxes	778.8	15.6	243	36	1.5	44
Sales Taxes	598.2	12.0	187	206	1.1	252
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	98.3	2.0	31	40	0.2	49
Charges and Miscellaneous	1,485.2	29.8	463	91	2.8	111
EXPENDITURES						
State and Local						
General	\$10,076.5	100.0%	\$3,144	82	19.1%	101
Total Intergovernmental	38.7	0.4	12	85	0.1	104
Direct	10,037.9	99.6	3,132	82	19.1	101
Elementary/Secondary Education	2,499.5	24.8	780	87	4.7	106
Public Welfare	1,496.2	14.8	467	77	2.8	95
Health and Hospitals	1,128.3	11.2	352	110	2.1	135
Higher Education	1,085.1	10.8	339	102	2.1	125
Highways	940.9	9.3	294	112	1.8	137
Interest on General Debt	475.9	4.7	148	69	0.9	84
Other	2,412.1	23.9	753	64	4.6	78
State						
General	7,063.0	100.0	2,204	92	13.4	112
Total Intergovernmental	2,166.3	30.7	676	85	4.1	104
Elementary/Secondary Education	1,781.1	25.2	556	119	3.4	146
Direct	4,896.6	69.3	1,528	95	9.3	117
Public Welfare	1,484.5	21.0	463	94	2.8	115
Higher Education	1,085.1	15.4	339	122	2.1	149
Highways	641.1	9.1	200	126	1.2	154
Health and Hospitals	521.9	7.4	163	99	1.0	121
Interest on General Debt	170.6	2.4	53	55	0.3	68
Corrections	195.7	2.8	61	85	0.4	104
Other	797.7	11.3	249	73	1.5	89
Local						
General	5,143.7	100.0	1,605	72	9.8	88
Total Intergovernmental	2.4	<	1	3	<	3
Direct	5,141.2	100.0	1,604	73	9.8	89
Elementary/Secondary Education	2,484.9	48.3	775	87	4.7	107
Health and Hospitals	606.3	11.8	189	104	1.2	127
Interest on General Debt	305.3	5.9	95	79	0.6	97
Police	249.0	4.8	78	67	0.5	82
Public Welfare	11.7	0.2	4	3	<	4
Highways	299.8	5.8	94	91	0.6	111
Other	1,184.2	23.0	369	54	2.3	66

n.t. — no tax

< rounds to zero

Oregon

	Total	Percentage of U.S.	Rank
Population	2,972,000	1.2	29
Personal Income (billions)	\$55.3	1.1	28
Personal Income Per Capita	\$18,602	92.5	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	\$12,013.6	100.0%	\$4,042	106	21.7%	115
Intergovernmental from Federal	2,416.0	20.1	813	116	4.4	125
Own-Source	9,597.6	79.9	3,229	104	17.4	112
Tax Revenue	6,229.1	51.9	2,096	96	11.3	104
Property Taxes	2,568.4	21.4	864	124	4.6	134
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	2,373.5	19.8	799	147	4.3	159
Other Taxes	1,287.3	10.7	433	103	2.3	111
Charges and Miscellaneous	3,368.4	28.0	1,133	122	6.1	131
State						
General	7,297.4	100.0	2,455	103	13.2	112
Intergovernmental from Federal	2,035.8	27.9	685	110	3.7	119
Intergovernmental from Local	26.9	0.4	9	21	<	23
Own-Source	5,234.7	71.7	1,761	103	9.5	111
Tax Revenue	3,313.5	45.4	1,115	87	6.0	94
Property Taxes	0.1	<	†	-	<	-
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	2,373.5	32.5	799	161	4.3	174
Other Taxes	939.9	12.9	316	92	1.7	99
Charges and Miscellaneous	1,921.2	26.3	646	153	3.5	166
Local						
General	6,449.1	100.0	2,170	96	11.7	104
Intergovernmental from Federal	380.3	5.9	128	162	0.7	175
Intergovernmental from State	1,706.0	26.5	574	75	3.1	81
Own-Source	4,362.9	67.7	1,468	105	7.9	113
Tax Revenue	2,915.6	45.2	981	110	5.3	119
Property Taxes	2,568.2	39.8	864	128	4.6	139
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	347.4	5.4	117	152	0.6	164
Charges and Miscellaneous	1,447.3	22.4	487	95	2.6	103
EXPENDITURES						
State and Local						
General	\$11,786.4	100.0%	\$3,966	104	21.3%	112
Total Intergovernmental	-	-	-	-	-	-
Direct	11,786.4	100.0	3,966	104	21.3	112
Elementary/Secondary Education	2,867.2	24.3	965	107	5.2	116
Public Welfare	1,354.9	11.5	456	75	2.5	81
Health and Hospitals	898.9	7.6	302	95	1.6	102
Higher Education	1,174.3	10.0	395	120	2.1	129
Highways	789.5	6.7	266	102	1.4	110
Interest on General Debt	996.3	8.5	335	155	1.8	167
Other	3,705.2	31.4	1,247	106	6.7	114
State						
General	6,841.9	100.0	2,302	96	12.4	104
Total Intergovernmental	1,613.3	23.6	543	68	2.9	74
Elementary/Secondary Education	889.6	13.0	299	64	1.6	70
Direct	5,228.6	76.4	1,759	110	9.5	118
Public Welfare	1,326.6	19.4	446	91	2.4	98
Higher Education	833.2	12.2	280	101	1.5	109
Highways	383.2	5.6	129	81	0.7	88
Health and Hospitals	508.7	7.4	171	104	0.9	112
Interest on General Debt	804.8	11.8	271	281	1.5	303
Corrections	175.1	2.6	59	82	0.3	89
Other	1,196.9	17.5	403	117	2.2	127
Local						
General	6,565.6	100.0	2,209	99	11.9	107
Total Intergovernmental	7.8	0.1	3	9	<	10
Direct	6,557.8	99.9	2,207	100	11.9	108
Elementary/Secondary Education	2,867.2	43.7	965	109	5.2	117
Health and Hospitals	390.2	5.9	131	72	0.7	78
Interest on General Debt	191.5	2.9	64	54	0.3	58
Police	287.8	4.4	97	83	0.5	90
Public Welfare	28.3	0.4	10	8	0.1	9
Highways	406.3	6.2	137	133	0.7	144
Other	2,386.6	36.4	803	117	4.3	127

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	11,995,000	4.7	5
Personal Income (billions)	\$247.6	4.8	6
Personal Income Per Capita	\$20,643	102.7	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	\$45,641.0	100.0%	\$3,805	100	18.4%	97
Intergovernmental from Federal	8,798.9	19.3	734	104	3.6	102
Own-Source	36,842.1	80.7	3,071	99	14.9	96
Tax Revenue	26,268.5	57.6	2,190	101	10.6	98
Property Taxes	7,300.5	16.0	609	87	2.9	85
Sales Taxes	4,538.0	9.9	378	74	1.8	72
Income Taxes	8,156.6	17.9	680	125	3.3	122
Other Taxes	6,273.3	13.7	523	124	2.5	121
Charges and Miscellaneous	10,573.6	23.2	882	95	4.3	92
State						
General	29,859.0	100.0	2,489	105	12.1	102
Intergovernmental from Federal	7,724.5	25.9	644	103	3.1	101
Intergovernmental from Local	291.9	1.0	24	57	0.1	56
Own-Source	21,842.6	73.2	1,821	107	8.8	104
Tax Revenue	16,270.0	54.5	1,356	105	6.6	103
Property Taxes	210.8	0.7	18	67	0.1	65
Sales Taxes	4,499.7	15.1	375	89	1.8	86
Income Taxes	6,312.9	21.1	526	106	2.5	104
Other Taxes	5,246.5	17.6	437	127	2.1	124
Charges and Miscellaneous	5,572.6	18.7	465	110	2.3	107
Local						
General	23,993.5	100.0	2,000	89	9.7	87
Intergovernmental from Federal	1,074.4	4.5	90	113	0.4	110
Intergovernmental from State	7,919.6	33.0	660	86	3.2	84
Own-Source	14,999.5	62.5	1,250	89	6.1	87
Tax Revenue	9,998.5	41.7	834	94	4.0	91
Property Taxes	7,089.7	29.5	591	88	2.9	86
Sales Taxes	38.3	0.2	3	4	<	3
Income Taxes	1,843.7	7.7	154	311	0.7	303
Other Taxes	1,026.8	4.3	86	111	0.4	108
Charges and Miscellaneous	5,001.0	20.8	417	82	2.0	80
EXPENDITURES						
State and Local						
General	\$45,497.7	100.0%	\$3,793	99	18.4%	97
Total Intergovernmental	93.6	0.2	8	55	<	53
Direct	45,404.0	99.8	3,785	99	18.3	97
Elementary/Secondary Education	10,941.0	24.0	912	102	4.4	99
Public Welfare	9,235.1	20.3	770	127	3.7	124
Health and Hospitals	2,639.7	5.8	220	69	1.1	67
Higher Education	3,992.6	8.8	333	101	1.6	98
Highways	2,668.3	5.9	222	85	1.1	83
Interest on General Debt	3,371.8	7.4	281	130	1.4	126
Other	12,555.5	27.6	1,047	89	5.1	86
State						
General	30,338.3	100.0	2,529	105	12.3	103
Total Intergovernmental	8,616.1	28.4	718	90	3.5	88
Elementary/Secondary Education	4,910.8	16.2	409	88	2.0	86
Direct	21,722.2	71.6	1,811	113	8.8	110
Public Welfare	8,207.5	27.1	684	139	3.3	135
Higher Education	3,615.9	11.9	301	108	1.5	106
Highways	1,880.3	6.2	157	99	0.8	96
Health and Hospitals	1,712.0	5.6	143	87	0.7	84
Interest on General Debt	1,074.8	3.5	90	93	0.4	90
Corrections	552.5	1.8	46	64	0.2	63
Other	4,679.3	15.4	390	114	1.9	111
Local						
General	23,800.7	100.0	1,984	89	9.6	86
Total Intergovernmental	118.9	0.5	10	34	<	33
Direct	23,681.8	99.5	1,974	89	9.6	87
Elementary/Secondary Education	10,871.3	45.7	906	102	4.4	99
Health and Hospitals	927.8	3.9	77	42	0.4	41
Interest on General Debt	2,297.0	9.7	191	159	0.9	155
Police	931.5	3.9	78	67	0.4	65
Public Welfare	1,027.6	4.3	86	76	0.4	74
Highways	788.0	3.3	66	64	0.3	62
Other	6,838.7	28.7	570	83	2.8	81

< rounds to zero

Rhode Island

	Total	Percentage of U.S.	Rank
Population	1,001,000	0.4	43
Personal Income (billions)	\$20.3	0.4	42
Personal Income Per Capita	\$20,284	100.9	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	\$3,985.1	100.0%	\$3,981	104	19.6%	104
Intergovernmental from Federal	1,012.7	25.4	1012	144	5.0	143
Own-Source	2,972.4	74.6	2,969	95	14.6	95
Tax Revenue	2,244.9	56.3	2,243	103	11.1	102
Property Taxes	944.2	23.7	943	135	4.7	134
Sales Taxes	389.0	9.8	389	76	1.9	75
Income Taxes	527.0	13.2	526	97	2.6	96
Other Taxes	384.7	9.7	384	91	1.9	90
Charges and Miscellaneous	727.5	18.3	727	78	3.6	77
State						
General	2,880.2	100.0	2,877	121	14.2	120
Intergovernmental from Federal	943.0	32.7	942	151	4.6	150
Intergovernmental from Local	45.2	1.6	45	106	0.2	105
Own-Source	1,892.0	65.7	1,890	111	9.3	110
Tax Revenue	1,307.1	45.4	1,306	101	6.4	101
Property Taxes	17.9	0.6	18	68	0.1	68
Sales Taxes	389.0	13.5	389	92	1.9	91
Income Taxes	527.0	18.3	526	106	2.6	105
Other Taxes	373.3	13.0	373	108	1.8	107
Charges and Miscellaneous	584.9	20.3	584	139	2.9	137
Local						
General	1,550.4	100.0	1,549	69	7.6	68
Intergovernmental from Federal	69.7	4.5	70	88	0.3	87
Intergovernmental from State	400.3	25.8	400	52	2.0	52
Own-Source	1,080.4	69.7	1,079	77	5.3	76
Tax Revenue	937.8	60.5	937	105	4.6	104
Property Taxes	926.3	59.7	925	137	4.6	136
Sales Taxes	n.t.	n.t.	n.t.		n.t.	
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	11.4	0.7	11	15	0.1	15
Charges and Miscellaneous	142.6	9.2	142	28	0.7	28
EXPENDITURES						
State and Local						
General	\$4,412.0	100.0%	\$4,408	115	21.7%	114
Total Intergovernmental	14.6	0.3	15	102	0.1	102
Direct	4,397.4	99.7	4,393	115	21.7	114
Elementary/Secondary Education	868.7	19.7	868	97	4.3	96
Public Welfare	752.1	17.0	751	124	3.7	123
Health and Hospitals	252.9	5.7	253	79	1.2	78
Higher Education	288.4	6.5	288	87	1.4	86
Highways	227.0	5.1	227	87	1.1	86
Interest on General Debt	344.4	7.8	344	159	1.7	157
Other	1,664.0	37.7	1,662	141	8.2	139
State						
General	3,331.2	100.0	3,328	139	16.4	137
Total Intergovernmental	500.7	15.0	500	63	2.5	62
Elementary/Secondary Education	421.1	12.6	421	90	2.1	90
Direct	2,830.6	85.0	2,828	176	13.9	175
Public Welfare	723.8	21.7	723	147	3.6	146
Higher Education	288.4	8.7	288	104	1.4	103
Highways	181.4	5.4	181	114	0.9	113
Health and Hospitals	251.1	7.5	251	152	1.2	151
Interest on General Debt	306.3	9.2	306	317	1.5	314
Corrections	101.0	3.0	101	141	0.5	139
Other	978.6	29.4	978	285	4.8	282
Local						
General	1,567.0	100.0	1,565	70	7.7	69
Total Intergovernmental	0.1	<	†	-	<	-
Direct	1,566.8	100.0	1,565	71	7.7	70
Elementary/Secondary Education	868.7	55.4	868	98	4.3	97
Health and Hospitals	1.8	0.1	2	1	<	1
Interest on General Debt	38.2	2.4	38	32	0.2	31
Police	107.6	6.9	107	92	0.5	92
Public Welfare	28.3	1.8	28	25	0.1	25
Highways	45.6	2.9	46	44	0.2	44
Other	476.7	30.4	476	70	2.3	69

n.t. — no tax

< rounds to zero

† less than \$1 per capita

South Carolina

	Total	Percentage of U.S.	Rank
Population	3,603,000	1.4	25
Personal Income (billions)	\$58.4	1.1	27
Personal Income Per Capita	\$16,211	80.6	45

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$11,388.9	100.0%	\$3,161	83	19.5%	103
Intergovernmental from Federal	2,529.8	22.2	702	100	4.3	124
Own-Source	8,859.1	77.8	2,459	79	15.2	98
Tax Revenue	5,706.9	50.1	1,584	73	9.8	90
Property Taxes	1,624.0	14.3	451	64	2.8	80
Sales Taxes	1,473.9	12.9	409	80	2.5	99
Income Taxes	1,552.8	13.6	431	79	2.7	98
Other Taxes	1,056.3	9.3	293	70	1.8	86
Charges and Miscellaneous	3,152.2	27.7	875	94	5.4	116
State						
General	7,861.7	100.0	2,182	92	13.5	114
Intergovernmental from Federal	2,347.1	29.9	651	104	4.0	130
Intergovernmental from Local	96.7	1.2	27	63	0.2	78
Own-Source	5,417.9	68.9	1,504	88	9.3	109
Tax Revenue	3,935.5	50.1	1,092	85	6.7	105
Property Taxes	12.6	0.2	3	13	<	17
Sales Taxes	1,452.0	18.5	403	95	2.5	118
Income Taxes	1,552.8	19.8	431	87	2.7	108
Other Taxes	918.1	11.7	255	74	1.6	92
Charges and Miscellaneous	1,482.4	18.9	411	98	2.5	121
Local						
General	5,519.6	100.0	1,532	68	9.4	84
Intergovernmental from Federal	182.6	3.3	51	64	0.3	80
Intergovernmental from State	1,895.7	34.3	526	68	3.2	85
Own-Source	3,441.2	62.3	955	68	5.9	85
Tax Revenue	1,771.4	32.1	492	55	3.0	68
Property Taxes	1,611.4	29.2	447	66	2.8	82
Sales Taxes	21.8	0.4	6	7	<	8
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	138.2	2.5	38	50	0.2	62
Charges and Miscellaneous	1,669.8	30.3	463	91	2.9	113
EXPENDITURES						
State and Local						
General	\$11,654.9	100.0%	\$3,235	85	20.0%	105
Total Intergovernmental	-	-	-	-	-	-
Direct	11,654.9	100.0	3,235	85	20.0	105
Elementary/Secondary Education	2,883.2	24.7	800	89	4.9	111
Public Welfare	1,615.5	13.9	448	74	2.8	92
Health and Hospitals	1,817.4	15.6	504	158	3.1	196
Higher Education	1,257.8	10.8	349	106	2.2	131
Highways	628.4	5.4	174	67	1.1	83
Interest on General Debt	513.7	4.4	143	66	0.9	82
Other	2,938.9	25.2	816	69	5.0	86
State						
General	7,968.6	100.0	2,212	92	13.6	114
Total Intergovernmental	2,031.8	25.5	564	71	3.5	88
Elementary/Secondary Education	1,587.9	19.9	441	95	2.7	117
Direct	5,936.8	74.5	1,648	103	10.2	127
Public Welfare	1,608.0	20.2	446	91	2.8	112
Higher Education	1,257.8	15.8	349	126	2.2	156
Highways	528.9	6.6	147	93	0.9	115
Health and Hospitals	947.9	11.9	263	160	1.6	198
Interest on General Debt	241.0	3.0	67	69	0.4	86
Corrections	297.2	3.7	82	115	0.5	143
Other	1,055.8	13.2	293	85	1.8	106
Local						
General	5,747.8	100.0	1,595	71	9.8	89
Total Intergovernmental	29.6	0.5	8	28	0.1	35
Direct	5,718.2	99.5	1,587	72	9.8	89
Elementary/Secondary Education	2,833.0	49.3	786	88	4.9	110
Health and Hospitals	869.5	15.1	241	132	1.5	164
Interest on General Debt	272.6	4.7	76	63	0.5	78
Police	247.2	4.3	69	59	0.4	73
Public Welfare	7.4	0.1	2	2	<	2
Highways	99.5	1.7	28	27	0.2	33
Other	1,388.9	24.2	385	56	2.4	70

- represents zero

n.t. - no tax

< rounds to zero

South Dakota

	Total	Percentage of U.S.	Rank
Population	708,000	0.3	45
Personal Income (billions)	\$12.2	0.2	48
Personal Income Per Capita	\$17,208	85.6	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	\$2,297.0	100.0%	\$3,244	85	18.9%	99
Intergovernmental from Federal	599.1	26.1	846	120	4.9	141
Own-Source	1,697.9	73.9	2,398	77	13.9	90
Tax Revenue	1,108.2	48.2	1,565	72	9.1	84
Property Taxes	433.4	18.9	612	88	3.6	102
Sales Taxes	378.4	16.5	534	104	3.1	122
Income Taxes	35.2	1.5	50	9	0.3	11
Other Taxes	261.1	11.4	369	88	2.1	102
Charges and Miscellaneous	589.7	25.7	833	89	4.8	104
State						
General	1,518.4	100.0	2,145	90	12.5	105
Intergovernmental from Federal	544.9	35.9	770	123	4.5	144
Intergovernmental from Local	4.3	0.3	6	14	<	17
Own-Source	969.2	63.8	1,369	80	8.0	94
Tax Revenue	565.0	37.2	798	62	4.6	72
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	289.3	19.1	409	97	2.4	113
Income Taxes	35.2	2.3	50	10	0.3	12
Other Taxes	240.5	15.8	340	99	2.0	115
Charges and Miscellaneous	404.2	26.6	571	135	3.3	158
Local						
General	1,019.2	100.0	1,440	64	8.4	75
Intergovernmental from Federal	54.2	5.3	77	97	0.4	113
Intergovernmental from State	236.4	23.2	334	43	1.9	51
Own-Source	728.7	71.5	1,029	73	6.0	86
Tax Revenue	543.1	53.3	767	86	4.5	101
Property Taxes	433.4	42.5	612	91	3.6	106
Sales Taxes	89.1	8.7	126	139	0.7	162
Income Taxes	<	<	†	-	<	-
Other Taxes	20.7	2.0	29	38	0.2	44
Charges and Miscellaneous	185.6	18.2	262	51	1.5	60
EXPENDITURES						
State and Local						
General	\$2,260.2	100.0%	\$3,192	83	18.6%	97
Total Intergovernmental	<	<	†	-	<	-
Direct	2,260.2	100.0	3,192	84	18.6	98
Elementary/Secondary Education	582.5	25.8	823	92	4.8	107
Public Welfare	300.2	13.3	424	70	2.5	82
Health and Hospitals	116.3	5.1	164	51	1.0	60
Higher Education	183.7	8.1	259	78	1.5	92
Highways	307.9	13.6	435	166	2.5	194
Interest on General Debt	164.0	7.3	232	107	1.3	125
Other	605.7	26.8	856	72	5.0	85
State						
General	1,489.5	100.0	2,104	88	12.2	102
Total Intergovernmental	280.4	18.8	396	50	2.3	58
Elementary/Secondary Education	210.4	14.1	297	64	1.7	75
Direct	1,209.1	81.2	1,708	106	9.9	124
Public Welfare	289.8	19.5	409	83	2.4	97
Higher Education	183.7	12.3	259	93	1.5	109
Highways	195.4	13.1	276	174	1.6	203
Health and Hospitals	86.7	5.8	122	74	0.7	87
Interest on General Debt	139.7	9.4	197	204	1.1	239
Corrections	29.9	2.0	42	59	0.2	69
Other	283.9	19.1	401	117	2.3	137
Local						
General	1,055.2	100.0	1,490	67	8.7	78
Total Intergovernmental	4.1	0.4	6	20	<	23
Direct	1,051.1	99.6	1,485	67	8.6	79
Elementary/Secondary Education	582.5	55.2	823	93	4.8	108
Health and Hospitals	29.6	2.8	42	23	0.2	27
Interest on General Debt	24.3	2.3	34	29	0.2	33
Police	42.8	4.1	60	52	0.4	61
Public Welfare	10.4	1.0	15	13	0.1	15
Highways	112.4	10.7	159	154	0.9	181
Other	249.1	23.6	352	51	2.0	60

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Tennessee

	Total	Percentage of U.S.	Rank
Population	5,025,000	2.0	17
Personal Income (billions)	\$88.8	1.7	21
Personal Income Per Capita	\$17,675	87.9	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	\$15,176.8	100.0%	\$3,020	79	17.1%	90
Intergovernmental from Federal	3,689.9	24.3	734	105	4.2	119
Own-Source	11,486.9	75.7	2,286	74	12.9	84
Tax Revenue	7,393.7	48.7	1,471	68	8.3	77
Property Taxes	1,747.7	11.5	348	50	2.0	57
Sales Taxes	3,303.1	21.8	657	128	3.7	146
Income Taxes	388.7	2.6	77	14	0.4	16
Other Taxes	1,954.2	12.9	389	92	2.2	105
Charges and Miscellaneous	4,093.2	27.0	815	87	4.6	99
State						
General	9,624.2	100.0	1,915	81	10.8	92
Intergovernmental from Federal	3,384.9	35.2	674	108	3.8	123
Intergovernmental from Local	42.3	0.4	8	20	<	22
Own-Source	6,197.0	64.4	1,233	72	7.0	82
Tax Revenue	4,525.7	47.0	901	70	5.1	80
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	2,514.8	26.1	500	118	2.8	135
Income Taxes	388.7	4.0	77	16	0.4	18
Other Taxes	1,622.2	16.9	323	94	1.8	107
Charges and Miscellaneous	1,671.4	17.4	333	79	1.9	90
Local						
General	7,744.3	100.0	1,541	69	8.7	78
Intergovernmental from Federal	305.0	3.9	61	77	0.3	87
Intergovernmental from State	2,149.5	27.8	428	56	2.4	63
Own-Source	5,289.8	68.3	1,053	75	6.0	85
Tax Revenue	2,868.0	37.0	571	64	3.2	73
Property Taxes	1,747.7	22.6	348	52	2.0	59
Sales Taxes	788.3	10.2	157	173	0.9	197
Income Taxes	<	<	-	-	<	0
Other Taxes	332.0	4.3	66	86	0.4	97
Charges and Miscellaneous	2,421.9	31.3	482	94	2.7	107
EXPENDITURES						
State and Local						
General	\$15,104.3	100.0%	\$3,006	79	17.0%	89
Total Intergovernmental	5.4	<	1	8	<	9
Direct	15,098.9	100.0	3,005	79	17.0	90
Elementary/Secondary Education	2,945.3	19.5	586	65	3.3	74
Public Welfare	2,627.4	17.4	523	86	3.0	98
Health and Hospitals	1,844.0	12.2	367	115	2.1	131
Higher Education	1,508.0	10.0	300	91	1.7	103
Highways	1,318.6	8.7	262	100	1.5	114
Interest on General Debt	709.6	4.7	141	65	0.8	74
Other	4,146.1	27.4	825	70	4.7	79
State						
General	9,633.0	100.0	1,917	80	10.8	91
Total Intergovernmental	2,288.9	23.8	456	57	2.6	65
Elementary/Secondary Education	1,312.1	13.6	261	56	1.5	64
Direct	7,344.0	76.2	1,461	91	8.3	104
Public Welfare	2,545.3	26.4	507	103	2.9	117
Higher Education	1,508.0	15.7	300	108	1.7	123
Highways	883.7	9.2	176	111	1.0	126
Health and Hospitals	735.0	7.6	146	89	0.8	101
Interest on General Debt	202.7	2.1	40	42	0.2	48
Corrections	317.3	3.3	63	88	0.4	100
Other	1,152.1	12.0	229	67	1.3	76
Local						
General	7,785.8	100.0	1,549	69	8.8	79
Total Intergovernmental	30.9	0.4	6	21	<	24
Direct	7,754.9	99.6	1,543	70	8.7	80
Elementary/Secondary Education	2,945.3	37.8	586	66	3.3	75
Health and Hospitals	1,109.0	14.2	221	121	1.2	138
Interest on General Debt	506.9	6.5	101	84	0.6	96
Police	408.1	5.2	81	70	0.5	79
Public Welfare	82.1	1.1	16	15	0.1	16
Highways	434.9	5.6	87	84	0.5	96
Other	2,268.7	29.1	451	66	2.6	75

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Texas

	Total	Percentage of U.S.	Rank
Population	17,683,000	6.9	3
Personal Income (billions)	\$326.0	6.4	3
Personal Income Per Capita	\$18,437	91.7	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	\$56,722.7	100.0%	\$3,208	84	17.4%	92
Intergovernmental from Federal	9,369.3	16.5	530	75	2.9	82
Own-Source	47,353.4	83.5	2,678	86	14.5	94
Tax Revenue	32,838.3	57.9	1,857	85	10.1	93
Property Taxes	12,907.0	22.8	730	104	4.0	114
Sales Taxes	10,490.1	18.5	593	116	3.2	126
Income Taxes	0.2	<	†	-	<	-
Other Taxes	9,441.0	16.6	534	127	2.9	138
Charges and Miscellaneous	14,515.0	25.6	821	88	4.5	96
State						
General	31,345.7	100.0	1,773	75	9.6	81
Intergovernmental from Federal	8,505.2	27.1	481	77	2.6	84
Intergovernmental from Local	72.7	0.2	4	10	<	11
Own-Source	22,767.8	72.6	1,288	75	7.0	82
Tax Revenue	17,030.5	54.3	963	75	5.2	82
Property Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Sales Taxes	8,575.9	27.4	485	115	2.6	125
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	8,454.7	27.0	478	139	2.6	152
Charges and Miscellaneous	5,737.2	18.3	324	77	1.8	84
Local						
General	35,084.8	100.0	1,984	88	10.8	96
Intergovernmental from Federal	864.1	2.5	49	62	0.3	67
Intergovernmental from State	9,635.0	27.5	545	71	3.0	77
Own-Source	24,585.6	70.1	1,390	99	7.5	108
Tax Revenue	15,807.8	45.1	894	100	4.8	109
Property Taxes	12,907.0	36.8	730	108	4.0	118
Sales Taxes	1,914.2	5.5	108	119	0.6	130
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	986.4	2.8	56	72	0.3	79
Charges and Miscellaneous	8,777.8	25.0	496	97	2.7	106
EXPENDITURES						
State and Local						
General	\$55,627.7	100.0%	\$3,146	82	17.1%	90
Total Intergovernmental	<	<	†	-	<	-
Direct	55,627.7	100.0	3,146	83	17.1	90
Elementary/Secondary Education	15,634.0	28.1	884	99	4.8	107
Public Welfare	7,348.5	13.2	416	69	2.3	75
Health and Hospitals	5,182.7	9.3	293	92	1.6	100
Higher Education	5,733.3	10.3	324	98	1.8	107
Highways	3,934.4	7.1	222	85	1.2	93
Interest on General Debt	3,577.0	6.4	202	93	1.1	102
Other	14,217.9	25.6	804	68	4.4	74
State						
General	30,743.8	100.0	1,739	72	9.4	79
Total Intergovernmental	9,365.4	30.5	530	67	2.9	73
Elementary/Secondary Education	7,616.3	24.8	431	93	2.3	101
Direct	21,378.4	69.5	1,209	75	6.6	82
Public Welfare	7,190.7	23.4	407	83	2.2	90
Higher Education	4,515.0	14.7	255	92	1.4	100
Highways	2,464.5	8.0	139	88	0.8	96
Health and Hospitals	2,091.3	6.8	118	72	0.6	78
Interest on General Debt	615.6	2.0	35	36	0.2	39
Corrections	1,162.6	3.8	66	92	0.4	100
Other	3,338.7	10.9	189	55	1.0	60
Local						
General	34,267.1	100.0	1,938	87	10.5	95
Total Intergovernmental	17.8	0.1	1	3	<	4
Direct	34,249.3	99.9	1,937	88	10.5	96
Elementary/Secondary Education	15,542.0	45.4	879	99	4.8	108
Health and Hospitals	3,091.4	9.0	175	96	0.9	105
Interest on General Debt	2,961.3	8.6	167	139	0.9	152
Police	1,729.9	5.0	98	84	0.5	92
Public Welfare	157.8	0.5	9	8	<	9
Highways	1,469.9	4.3	83	81	0.5	88
Other	9,297.0	27.1	526	77	2.9	84

n.t.—no tax

< rounds to zero

† less than \$1 per capita

Utah

	Total	Percentage of U.S.	Rank
Population	1,811,000	0.7	34
Personal Income (billions)	\$28.2	0.6	37
Personal Income Per Capita	\$15,575	77.5	49

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,950.3	100.0%	\$3,286	86	21.1%	111
Intergovernmental from Federal	1,187.9	20.0	656	93	4.2	121
Own-Source	4,762.4	80.0	2,630	85	16.9	109
Tax Revenue	3,080.8	51.8	1,701	78	10.9	101
Property Taxes	834.6	14.0	461	66	3.0	85
Sales Taxes	977.6	16.4	540	105	3.5	136
Income Taxes	857.8	14.4	474	87	3.0	112
Other Taxes	410.9	6.9	227	54	1.5	70
Charges and Miscellaneous	1,681.6	28.3	929	100	6.0	129
State						
General	4,060.0	100.0	2,242	94	14.4	122
Intergovernmental from Federal	1,105.7	27.2	611	98	3.9	126
Intergovernmental from Local	44.6	1.1	25	58	0.2	75
Own-Source	2,909.7	71.7	1,607	94	10.3	121
Tax Revenue	1,987.8	49.0	1,098	85	7.0	110
Property Taxes	0.3	<	†	1	<	1
Sales Taxes	802.4	19.8	443	105	2.8	135
Income Taxes	857.8	21.1	474	96	3.0	124
Other Taxes	327.3	8.1	181	53	1.2	68
Charges and Miscellaneous	922.0	22.7	509	121	3.3	156
Local						
General	3,037.0	100.0	1,677	75	10.8	96
Intergovernmental from Federal	82.2	2.7	45	57	0.3	74
Intergovernmental from State	1,102.2	36.3	609	79	3.9	102
Own-Source	1,852.7	61.0	1,023	73	6.6	94
Tax Revenue	1,093.0	36.0	604	68	3.9	88
Property Taxes	834.3	27.5	461	68	3.0	88
Sales Taxes	175.1	5.8	97	107	0.6	138
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	83.6	2.8	46	60	0.3	77
Charges and Miscellaneous	759.7	25.0	419	82	2.7	106
EXPENDITURES						
State and Local						
General	\$5,807.4	100.0%	\$3,207	84	20.6%	108
Total Intergovernmental	1.2	<	1	5	<	6
Direct	5,806.2	100.0	3,206	84	20.6	109
Elementary/Secondary Education	1,512.0	26.0	835	93	5.4	120
Public Welfare	678.5	11.7	375	62	2.4	80
Health and Hospitals	403.4	6.9	223	70	1.4	90
Higher Education	880.0	15.2	486	147	3.1	190
Highways	413.8	7.1	228	87	1.5	113
Interest on General Debt	311.9	5.4	172	80	1.1	103
Other	1,606.6	27.7	887	75	5.7	97
State						
General	4,057.5	100.0	2,240	93	14.4	121
Total Intergovernmental	1,140.2	28.1	630	79	4.0	102
Elementary/Secondary Education	986.2	24.3	545	117	3.5	151
Direct	2,917.3	71.9	1,611	100	10.3	130
Public Welfare	664.3	16.4	367	75	2.4	96
Higher Education	880.0	21.7	486	175	3.1	226
Highways	274.7	6.8	152	96	1.0	123
Health and Hospitals	294.0	7.2	162	99	1.0	127
Interest on General Debt	150.1	3.7	83	86	0.5	111
Corrections	97.0	2.4	54	75	0.3	96
Other	557.2	13.7	308	90	2.0	116
Local						
General	2,895.3	100.0	1,599	72	10.3	92
Total Intergovernmental	6.4	0.2	4	12	<	16
Direct	2,888.9	99.8	1,595	72	10.2	93
Elementary/Secondary Education	1,512.0	52.2	835	94	5.4	121
Health and Hospitals	109.4	3.8	60	33	0.4	43
Interest on General Debt	161.8	5.6	89	74	0.6	96
Police	143.2	4.9	79	68	0.5	88
Public Welfare	14.2	0.5	8	7	0.1	9
Highways	139.0	4.8	77	75	0.5	96
Other	809.2	27.9	447	65	2.9	84

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Vermont

	Total	Percentage of U.S.	Rank
Population	571,000	0.2	50
Personal Income (billions)	\$10.7	0.2	50
Personal Income Per Capita	\$18,804	93.5	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	\$2,347.0	100.0%	\$4,110	108	21.9%	115
Intergovernmental from Federal	518.0	22.1	907	129	4.8	138
Own-Source	1,829.0	77.9	3,203	103	17.0	110
Tax Revenue	1,303.4	55.5	2,283	105	12.1	112
Property Taxes	544.9	23.2	954	136	5.1	146
Sales Taxes	157.0	6.7	275	54	1.5	57
Income Taxes	302.4	12.9	530	97	2.8	104
Other Taxes	299.1	12.7	524	124	2.8	133
Charges and Miscellaneous	525.6	22.4	920	99	4.9	106
State						
General	1,701.2	100.0	2,979	125	15.8	134
Intergovernmental from Federal	504.5	29.7	884	142	4.7	152
Intergovernmental from Local	5.3	0.3	9	22	<	23
Own-Source	1,191.5	70.0	2,087	122	11.1	131
Tax Revenue	763.4	44.9	1,337	104	7.1	111
Property Taxes	9.8	0.6	17	66	0.1	70
Sales Taxes	157.0	9.2	275	65	1.5	70
Income Taxes	302.4	17.8	530	107	2.8	114
Other Taxes	294.2	17.3	515	150	2.7	160
Charges and Miscellaneous	428.1	25.2	750	178	4.0	190
Local						
General	927.3	100.0	1,624	72	8.6	77
Intergovernmental from Federal	13.5	1.5	24	30	0.1	32
Intergovernmental from State	276.3	29.8	484	63	2.6	67
Own-Source	637.6	68.8	1,117	80	5.9	85
Tax Revenue	540.0	58.2	946	106	5.0	114
Property Taxes	535.1	57.7	937	139	5.0	149
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	4.9	0.5	9	11	<	12
Charges and Miscellaneous	97.5	10.5	171	33	0.9	36
EXPENDITURES						
State and Local						
General	\$2,334.8	100.0%	\$4,089	107	21.7%	114
Total Intergovernmental	11.0	0.5	19	135	0.1	145
Direct	2,323.8	99.5	4,070	107	21.6	114
Elementary/Secondary Education	638.8	27.4	1,119	125	5.9	133
Public Welfare	370.3	15.9	649	107	3.4	115
Health and Hospitals	67.4	2.9	118	37	0.6	40
Higher Education	268.6	11.5	470	142	2.5	152
Highways	241.2	10.3	422	162	2.2	173
Interest on General Debt	127.7	5.5	224	103	1.2	110
Other	609.9	26.1	1,068	90	5.7	97
State						
General	1,690.4	100.0	2,960	123	15.7	132
Total Intergovernmental	303.3	17.9	531	67	2.8	71
Elementary/Secondary Education	236.1	14.0	413	89	2.2	95
Direct	1,387.2	82.1	2,429	151	12.9	162
Public Welfare	369.7	21.9	647	132	3.4	141
Higher Education	268.6	15.9	470	169	2.5	181
Highways	154.8	9.2	271	171	1.4	183
Health and Hospitals	64.6	3.8	113	69	0.6	73
Interest on General Debt	113.1	6.7	198	205	1.1	219
Corrections	33.6	2.0	59	82	0.3	88
Other	382.8	22.6	670	195	3.6	209
Local						
General	936.7	100.0	1,640	73	8.7	78
Total Intergovernmental	0.1	<	†	1	<	1
Direct	936.6	100.0	1,640	74	8.7	79
Elementary/Secondary Education	638.8	68.2	1,119	126	5.9	135
Health and Hospitals	2.8	0.3	5	3	<	3
Interest on General Debt	14.6	1.6	26	21	0.1	23
Police	27.9	3.0	49	42	0.3	45
Public Welfare	0.6	0.1	1	1	<	1
Highways	86.4	9.2	151	147	0.8	157
Other	165.6	17.7	290	42	1.5	45

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Virginia

	Total	Percentage of U.S.	Rank
Population	6,394,000	2.5	12
Personal Income (billions)	\$133.5	2.6	11
Personal Income Per Capita	\$20,884	103.9	14

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$21,262.7	100.0%	\$3,325	87	15.9%	84
Intergovernmental from Federal	2,954.7	13.9	462	66	2.2	63
Own-Source	18,308.0	86.1	2,863	92	13.7	89
Tax Revenue	12,684.2	59.7	1,984	91	9.5	88
Property Taxes	4,142.9	19.5	648	93	3.1	89
Sales Taxes	2,068.7	9.7	324	63	1.5	61
Income Taxes	3,594.6	16.9	562	103	2.7	99
Other Taxes	2,878.0	13.5	450	107	2.2	103
Charges and Miscellaneous	5,623.8	26.4	880	94	4.2	91
State						
General	13,086.6	100.0	2,047	86	9.8	83
Intergovernmental from Federal	2,563.2	19.6	401	64	1.9	62
Intergovernmental from Local	162.7	1.2	25	60	0.1	58
Own-Source	10,360.7	79.2	1,620	95	7.8	91
Tax Revenue	7,025.3	53.7	1,099	85	5.3	82
Property Taxes	15.4	0.1	2	9	<	9
Sales Taxes	1,570.8	12.0	246	58	1.2	56
Income Taxes	3,594.5	27.5	562	114	2.7	109
Other Taxes	1,844.7	14.1	289	84	1.4	81
Charges and Miscellaneous	3,335.3	25.5	522	124	2.5	119
Local						
General	11,902.3	100.0	1,861	83	8.9	80
Intergovernmental from Federal	391.5	3.3	61	78	0.3	75
Intergovernmental from State	3,563.5	29.9	557	72	2.7	70
Own-Source	7,947.3	66.8	1,243	89	6.0	85
Tax Revenue	5,658.8	47.5	885	99	4.2	96
Property Taxes	4,127.6	34.7	646	96	3.1	92
Sales Taxes	497.9	4.2	78	86	0.4	83
Income Taxes	<	<	†	-	<	-
Other Taxes	1,033.3	8.7	162	210	0.8	202
Charges and Miscellaneous	2,288.5	19.2	358	70	1.7	68
EXPENDITURES						
State and Local						
General	\$21,113.5	100.0%	\$3,302	86	15.8%	83
Total Intergovernmental	-	-	-	-	-	-
Direct	21,113.5	100.0	3,302	87	15.8	83
Elementary/Secondary Education	5,448.2	25.8	852	95	4.1	91
Public Welfare	2,327.3	11.0	364	60	1.7	58
Health and Hospitals	1,856.9	8.8	290	91	1.4	88
Higher Education	2,086.1	9.9	326	99	1.6	95
Highways	1,759.0	8.3	275	105	1.3	101
Interest on General Debt	1,163.6	5.5	182	84	0.9	81
Other	6,472.5	30.7	1,012	86	4.8	82
State						
General	12,694.1	100.0	1,985	83	9.5	80
Total Intergovernmental	3,489.9	27.5	546	69	2.6	66
Elementary/Secondary Education	2,466.6	19.4	386	83	1.8	80
Direct	9,204.2	72.5	1,440	90	6.9	86
Public Welfare	1,822.5	14.4	285	58	1.4	56
Higher Education	2,086.1	16.4	326	117	1.6	113
Highways	1,367.1	10.8	214	135	1.0	130
Health and Hospitals	1,407.8	11.1	220	134	1.1	129
Interest on General Debt	478.5	3.8	75	78	0.4	75
Corrections	413.3	3.3	65	90	0.3	87
Other	1,629.0	12.8	255	74	1.2	71
Local						
General	11,975.5	100.0	1,873	84	9.0	81
Total Intergovernmental	66.2	0.6	10	36	<	35
Direct	11,909.3	99.4	1,863	84	8.9	81
Elementary/Secondary Education	5,448.2	45.5	852	96	4.1	92
Health and Hospitals	449.1	3.8	70	39	0.3	37
Interest on General Debt	685.1	5.7	107	89	0.5	86
Police	603.9	5.0	94	81	0.5	78
Public Welfare	504.8	4.2	79	70	0.4	67
Highways	391.9	3.3	61	60	0.3	57
Other	3,826.4	32.0	598	88	2.9	84

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

Washington

	Total	Percentage of U.S.	Rank
Population	5,143,000	2.0	16
Personal Income (billions)	\$109.5	2.1	15
Personal Income Per Capita	\$21,288	105.9	13

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$20,194.1	100.0%	\$3,927	103	18.4%	97
Intergovernmental from Federal	3,331.6	16.5	648	92	3.0	87
Own-Source	16,862.4	83.5	3,279	105	15.4	100
Tax Revenue	11,944.2	59.1	2,322	107	10.9	101
Property Taxes	3,497.9	17.3	680	97	3.2	92
Sales Taxes	5,756.1	28.5	1,119	218	5.3	206
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,690.3	13.3	523	124	2.5	117
Charges and Miscellaneous	4,918.1	24.4	956	103	4.5	97
State						
General	13,443.3	100.0	2,614	110	12.3	104
Intergovernmental from Federal	2,930.0	21.8	570	91	2.7	86
Intergovernmental from Local	64.7	0.5	13	30	0.1	28
Own-Source	10,448.6	77.7	2,032	119	9.5	112
Tax Revenue	8,476.9	63.1	1,648	128	7.7	121
Property Taxes	1,386.6	10.3	270	1029	1.3	972
Sales Taxes	5,031.6	37.4	978	232	4.6	219
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,058.7	15.3	400	116	1.9	110
Charges and Miscellaneous	1,971.7	14.7	383	91	1.8	86
Local						
General	11,360.6	100.0	2,209	98	10.4	93
Intergovernmental from Federal	401.6	3.5	78	99	0.4	93
Intergovernmental from State	4,545.2	40.0	884	115	4.2	109
Own-Source	6,413.8	56.5	1,247	89	5.9	84
Tax Revenue	3,467.3	30.5	674	76	3.2	72
Property Taxes	2,111.3	18.6	411	61	1.9	58
Sales Taxes	724.5	6.4	141	155	0.7	147
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	631.5	5.6	123	159	0.6	150
Charges and Miscellaneous	2,946.5	25.9	573	112	2.7	106
EXPENDITURES						
State and Local						
General	\$21,652.7	100.0%	\$4,210	110	19.8%	104
Total Intergovernmental	27.1	0.1	5	37	<	35
Direct	21,625.5	99.9	4,205	110	19.8	104
Elementary/Secondary Education	5,371.0	24.8	1,044	116	4.9	110
Public Welfare	2,776.2	12.8	540	89	2.5	84
Health and Hospitals	1,972.0	9.1	383	120	1.8	113
Higher Education	2,023.2	9.3	393	119	1.8	112
Highways	1,390.4	6.4	270	103	1.3	98
Interest on General Debt	914.7	4.2	178	82	0.8	78
Other	7,177.9	33.2	1,396	118	6.6	112
State						
General	14,724.4	100.0	2,863	119	13.4	113
Total Intergovernmental	4,578.6	31.1	890	112	4.2	106
Elementary/Secondary Education	3,642.7	24.7	708	152	3.3	144
Direct	10,145.8	68.9	1,973	123	9.3	116
Public Welfare	2,761.8	18.8	537	109	2.5	103
Higher Education	2,023.2	13.7	393	142	1.8	134
Highways	865.7	5.9	168	106	0.8	100
Health and Hospitals	1,154.1	7.8	224	136	1.1	129
Interest on General Debt	434.2	2.9	84	87	0.4	83
Corrections	544.8	3.7	106	148	0.5	139
Other	2,362.0	16.0	459	134	2.2	126
Local						
General	11,513.6	100.0	2,239	100	10.5	95
Total Intergovernmental	33.8	0.3	7	23	<	22
Direct	11,479.8	99.7	2,232	101	10.5	96
Elementary/Secondary Education	5,182.8	45.0	1,008	113	4.7	107
Health and Hospitals	817.9	7.1	159	87	0.7	82
Interest on General Debt	480.5	4.2	93	78	0.4	73
Police	519.0	4.5	101	87	0.5	82
Public Welfare	14.4	0.1	3	2	<	2
Highways	524.7	4.6	102	99	0.5	94
Other	3,940.4	34.2	766	112	3.6	106

n.t.—no tax

< rounds to zero

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,809,000	0.7	35
Personal Income (billions)	\$28.2	0.6	36
Personal Income Per Capita	\$15,597	77.6	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	\$5,948.3	100.0%	\$3,288	86	21.1%	111
Intergovernmental from Federal	1,538.8	25.9	851	121	5.5	156
Own-Source	4,409.5	74.1	2,438	78	15.6	101
Tax Revenue	3,003.2	50.5	1,660	76	10.6	98
Property Taxes	531.7	8.9	294	42	1.9	54
Sales Taxes	796.9	13.4	441	86	2.8	111
Income Taxes	794.7	13.4	439	81	2.8	104
Other Taxes	879.9	14.8	486	115	3.1	149
Charges and Miscellaneous	1,406.4	23.6	777	83	5.0	108
State						
General	4,558.6	100.0	2,520	106	16.2	137
Intergovernmental from Federal	1,475.9	32.4	816	131	5.2	169
Intergovernmental from Local	14.2	0.3	8	18	0.1	24
Own-Source	3,068.5	67.3	1,696	99	10.9	128
Tax Revenue	2,351.9	51.6	1,300	101	8.3	130
Property Taxes	2.1	<	1	4	<	6
Sales Taxes	796.9	17.5	441	104	2.8	134
Income Taxes	794.7	17.4	439	89	2.8	114
Other Taxes	758.2	16.6	419	122	2.7	157
Charges and Miscellaneous	716.7	15.7	396	94	2.5	121
Local						
General	2,601.5	100.0	1,438	64	9.2	82
Intergovernmental from Federal	62.8	2.4	35	44	0.2	57
Intergovernmental from State	1,197.7	46.0	662	86	4.2	111
Own-Source	1,341.0	51.5	741	53	4.8	68
Tax Revenue	651.3	25.0	360	40	2.3	52
Property Taxes	529.6	20.4	293	43	1.9	56
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	121.7	4.7	67	87	0.4	112
Charges and Miscellaneous	689.7	26.5	381	75	2.4	96
EXPENDITURES						
State and Local						
General	\$5,821.8	100.0%	\$3,218	84	20.6%	108
Total Intergovernmental	-	-	-	-	-	-
Direct	5,821.8	100.0	3,218	84	20.6	109
Elementary/Secondary Education	1,568.8	26.9	867	97	5.6	125
Public Welfare	1,094.8	18.8	605	100	3.9	129
Health and Hospitals	405.3	7.0	224	70	1.4	90
Higher Education	551.3	9.5	305	92	2.0	119
Highways	545.8	9.4	302	115	1.9	149
Interest on General Debt	419.7	7.2	232	107	1.5	138
Other	1,236.3	21.2	683	58	4.4	75
State						
General	4,395.7	100.0	2,430	101	15.6	131
Total Intergovernmental	1,149.5	26.2	635	80	4.1	103
Elementary/Secondary Education	1,086.0	24.7	600	129	3.8	166
Direct	3,246.2	73.8	1,794	112	11.5	144
Public Welfare	1,094.1	24.9	605	123	3.9	158
Higher Education	551.3	12.5	305	110	2.0	141
Highways	510.0	11.6	282	178	1.8	229
Health and Hospitals	188.1	4.3	104	63	0.7	81
Interest on General Debt	172.3	3.9	95	99	0.6	127
Corrections	36.5	0.8	20	28	0.1	36
Other	693.9	15.8	384	112	2.5	144
Local						
General	2,577.3	100.0	1,425	64	9.1	82
Total Intergovernmental	1.7	0.1	1	3	<	4
Direct	2,575.7	99.9	1,424	65	9.1	83
Elementary/Secondary Education	1,568.8	60.9	867	98	5.6	126
Health and Hospitals	217.1	8.4	120	66	0.8	85
Interest on General Debt	247.4	9.6	137	114	0.9	147
Police	69.1	2.7	38	33	0.2	42
Public Welfare	0.7	<	†	-	<	-
Highways	35.8	1.4	20	19	0.1	25
Other	436.7	16.9	241	35	1.5	46

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Wisconsin

	Total	Percentage of U.S.	Rank
Population	4,993,000	2.0	18
Personal Income (billions)	\$95.0	1.9	18
Personal Income Per Capita	\$19,036	94.7	24

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$19,123.3	100.0%	\$3,830	100	20.1%	106
Intergovernmental from Federal	3,211.8	16.8	643	92	3.4	97
Own-Source	15,911.5	83.2	3,187	102	16.7	108
Tax Revenue	11,609.6	60.7	2,325	107	12.2	113
Property Taxes	4,103.1	21.5	822	117	4.3	124
Sales Taxes	2,209.8	11.6	443	86	2.3	91
Income Taxes	3,579.9	18.7	717	132	3.8	139
Other Taxes	1,716.9	9.0	344	82	1.8	86
Charges and Miscellaneous	4,301.8	22.5	862	92	4.5	98
State						
General	12,585.0	100.0	2,521	106	13.2	112
Intergovernmental from Federal	2,921.1	23.2	585	94	3.1	99
Intergovernmental from Local	94.3	0.7	19	44	0.1	47
Own-Source	9,569.6	76.0	1,917	112	10.1	118
Tax Revenue	7,389.2	58.7	1,480	115	7.8	121
Property Taxes	54.0	0.4	11	41	0.1	44
Sales Taxes	2,127.3	16.9	426	101	2.2	107
Income Taxes	3,580.3	28.4	717	145	3.8	153
Other Taxes	1,627.6	12.9	326	95	1.7	100
Charges and Miscellaneous	2,180.4	17.3	437	104	2.3	109
Local						
General	11,583.8	100.0	2,320	103	12.2	109
Intergovernmental from Federal	290.8	2.5	58	74	0.3	78
Intergovernmental from State	4,951.2	42.7	992	129	5.2	136
Own-Source	6,341.9	54.7	1,270	91	6.7	96
Tax Revenue	4,220.4	36.4	845	95	4.4	100
Property Taxes	4,049.2	35.0	811	120	4.3	127
Sales Taxes	82.4	0.7	17	18	0.1	19
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	88.8	0.8	18	23	0.1	24
Charges and Miscellaneous	2,121.4	18.3	425	83	2.2	88
EXPENDITURES						
State and Local						
General	\$19,957.0	100.0%	\$3,997	104	21.0%	110
Total Intergovernmental	109.9	0.6	22	155	0.1	163
Direct	19,847.1	99.4	3,975	104	20.9	110
Elementary/Secondary Education	5,086.9	25.5	1,019	114	5.4	120
Public Welfare	3,305.8	16.6	662	109	3.5	116
Health and Hospitals	1,252.7	6.3	251	79	1.3	83
Higher Education	2,137.3	10.7	428	129	2.2	137
Highways	1,518.6	7.6	304	116	1.6	123
Interest on General Debt	956.6	4.8	192	88	1.0	93
Other	5,589.2	28.0	1,119	95	5.9	100
State						
General	12,258.1	100.0	2,455	102	12.9	108
Total Intergovernmental	4,845.3	39.5	970	122	5.1	129
Elementary/Secondary Education	2,235.1	18.2	448	96	2.4	102
Direct	7,412.8	60.5	1,485	93	7.8	98
Public Welfare	2,484.2	20.3	498	101	2.6	107
Higher Education	1,664.2	13.6	333	120	1.8	127
Highways	488.3	4.0	98	62	0.5	65
Health and Hospitals	504.0	4.1	101	61	0.5	65
Interest on General Debt	499.0	4.1	100	104	0.5	109
Corrections	288.9	2.4	58	81	0.3	85
Other	1,484.1	12.1	297	87	1.6	92
Local						
General	12,451.1	100.0	2,494	112	13.1	118
Total Intergovernmental	16.7	0.1	3	12	<	12
Direct	12,434.4	99.9	2,490	113	13.1	119
Elementary/Secondary Education	5,086.9	40.9	1,019	115	5.4	121
Health and Hospitals	748.7	6.0	150	82	0.8	87
Interest on General Debt	457.6	3.7	92	76	0.5	81
Police	645.6	5.2	129	111	0.7	117
Public Welfare	821.6	6.6	165	146	0.9	154
Highways	1,030.3	8.3	206	201	1.1	212
Other	3,643.8	29.3	730	107	3.8	113

n.t. — no tax

< rounds to zero

Wyoming

	Total	Percentage of U.S.	Rank
Population	465,000	0.2	51
Personal Income (billions)	\$8.7	0.2	51
Personal Income Per Capita	\$18,622	92.6	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	\$2,533.4	100.0%	\$5,448	143	29.3%	154
Intergovernmental from Federal	677.0	26.7	1456	207	7.8	224
Own-Source	1,856.4	73.3	3,992	128	21.4	139
Tax Revenue	1,085.8	42.9	2,335	107	12.5	116
Property Taxes	461.0	18.2	991	142	5.3	153
Sales Taxes	234.4	9.3	504	98	2.7	106
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	390.4	15.4	840	199	4.5	215
Charges and Miscellaneous	770.6	30.4	1,657	178	8.9	192
State						
General	1,722.9	100.0	3,705	156	19.9	168
Intergovernmental from Federal	646.3	37.5	1,390	223	7.5	241
Intergovernmental from Local	20.5	1.2	44	104	0.2	112
Own-Source	1,056.1	61.3	2,271	133	12.2	143
Tax Revenue	645.9	37.5	1,389	108	7.5	116
Property Taxes	87.7	5.1	189	720	1.0	777
Sales Taxes	182.5	10.6	392	93	2.1	100
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	375.7	21.8	808	235	4.3	254
Charges and Miscellaneous	410.2	23.8	882	209	4.7	226
Local						
General	1,379.3	100.0	2,966	132	15.9	142
Intergovernmental from Federal	30.6	2.2	66	83	0.4	90
Intergovernmental from State	548.3	39.8	1,179	153	6.3	166
Own-Source	800.4	58.0	1,721	123	9.2	133
Tax Revenue	439.8	31.9	946	106	5.1	115
Property Taxes	373.4	27.1	803	119	4.3	129
Sales Taxes	51.8	3.8	111	123	0.6	133
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	14.6	1.1	31	41	0.2	44
Charges and Miscellaneous	360.5	26.1	775	152	4.2	164
EXPENDITURES						
State and Local						
General	\$2,461.6	100.0%	\$5,294	138	28.4%	149
Total Intergovernmental	0.2	<	†	3	<	3
Direct	2,461.4	100.0	5,293	139	28.4	150
Elementary/Secondary Education	619.0	25.1	1,331	148	7.1	160
Public Welfare	195.0	7.9	419	69	2.3	75
Health and Hospitals	272.8	11.1	587	184	3.2	198
Higher Education	244.4	9.9	526	159	2.8	172
Highways	347.2	14.1	747	286	4.0	308
Interest on General Debt	152.6	6.2	328	151	1.8	164
Other	630.4	25.6	1,356	115	7.3	124
State						
General	1,725.4	100.0	3,711	155	19.9	167
Total Intergovernmental	650.4	37.7	1,399	176	7.5	190
Elementary/Secondary Education	356.9	20.7	768	165	4.1	178
Direct	1,075.0	62.3	2,312	144	12.4	156
Public Welfare	188.7	10.9	406	82	2.2	89
Higher Education	161.5	9.4	347	125	1.9	135
Highways	287.3	16.7	618	389	3.3	420
Health and Hospitals	73.0	4.2	157	95	0.8	103
Interest on General Debt	70.9	4.1	152	158	0.8	171
Corrections	23.9	1.4	51	72	0.3	77
Other	269.7	15.6	580	169	3.1	183
Local						
General	1,387.5	100.0	2,984	133	16.0	144
Total Intergovernmental	1.1	0.1	2	8	<	9
Direct	1,386.4	99.9	2,982	135	16.0	146
Elementary/Secondary Education	619.0	44.6	1,331	150	7.1	162
Health and Hospitals	199.9	14.4	430	236	2.3	255
Interest on General Debt	81.7	5.9	176	146	0.9	158
Police	57.0	4.1	123	105	0.7	114
Public Welfare	6.3	0.5	14	12	0.1	13
Highways	59.9	4.3	129	125	0.7	135
Other	362.6	26.1	780	114	4.2	123

n.t. — no tax

< rounds to zero

† less than \$1 per capita

Appendix

Table A-1
Relation of Federal Government Revenues and Expenditures, Unified Budget Receipts and Expenditures
National Income and Product Accounts Basis, Fiscal Years 1989-1993
 (billions)

Federal Receipts and Expenditures	1989	1990	1991	1992	1993
Receipts					
Unified budget receipts	\$990.7	\$1,031.3	\$1,054.3	\$1,090.5	\$1,153.5
Government contributions for employee retirement (grossing)	41.2	44.2	48.2	54.3	56.3
Other netting and grossing	15.1	17.5	19.8	22.3	26.5
Timing adjustments	4.2	-1.8	-5.8	-3.5	14.8
Geographic exclusions	-1.3	-1.4	-1.5	-1.8	-1.8
Other	0.2	-0.2	-0.1	0.0	0.0
NIPA Receipts	\$1,050.1	\$1,089.6	\$1,114.9	\$1,161.8	\$1,249.6
Expenditures					
Unified budget outlays	\$1,143.2	\$1,252.7	\$1,323.8	\$1,380.9	\$1,408.2
Government contributions for employee retirement (grossing)	41.2	44.2	48.2	54.3	56.3
Other netting and grossing	15.1	17.5	19.8	22.3	26.5
Lending transactions	-3.8	-10.2	-14.4	-19.4	-26.1
Deposit insurance and other financial transactions	-19.4	-57.2	-63.4	-1.8	28.3
Defense timing adjustment	-7.3	4.9	5.6	2.0	2.0
Other timing adjustments	0.8	4.2	0.3	0.2	0.4
Payments to U.S. territories	-6.0	-6.5	-7.3	-7.6	-7.5
Bonuses on outer continental shelf land leases	0.9	1.1	1.3	0.9	0.0
Other	-0.2	-1.2	-2.2	-2.1	-3.1
NIPA Expenditures	\$1,164.5	\$1,249.5	\$1,310.9	\$1,429.6	\$1,484.5

Source: U.S. Office of Management and Budget, *Budget of the United States Government, FY 1995*; and *Survey of Current Business*, February 1994, p. 36.

Table A-2
**Relation of State and Local Government Revenues and Expenditures, Census Basis,
to Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1987-1992**
(billions)

State and Local Receipts and Expenditures	1987	1988	1989	1990	1991	1992
Receipts						
Total revenue: Census	\$844.3	\$884.1	\$953.5	\$1,032.1	\$1,080.9	\$1,184.3
Less: Coverage differences						
Unemployment insurance fund contributions and earnings	18.9	17.3	19.7	18.4	18.0	27.0
Certain grant programs	2.5	4.0	3.3	2.8	2.7	4.8
Capital gains, net of losses of retirement systems	16.6	9.8	8.8	10.3	7.4	14.7
Other financial transactions	2.3	1.5	1.7	1.9	2.0	2.2
Sale of land	0.7	0.8	0.8	0.9	0.7	0.6
Netting and grossing differences						
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7	104.9	110.6	115.8
Government sales	72.2	77.6	86.3	96.1	105.8	120.2
Interest and dividends received	90.0	94.8	103.0	115.7	112.6	121.2
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6	-21.2	-21.4	-21.4
Medical vendor payments to public institutions	-8.8	-8.9	-10.3	-12.4	-15.3	-20.5
Plus: Timing differences ¹						
Property taxes	-1.2	-5.1	-7.3	-3.4	-4.3	-4.3
Corporate profits taxes	0.5	1.3	0.3	-1.3	0.3	0.5
Other	-1.0	-1.4	1.9	-2.9	-0.2	-1.8
Miscellaneous	0.6	0.9	-0.1	-2.8	-1.1	-1.4
Equals: Receipts, National Income and Product Accounts Basis	584.7	612.5	655.9	704.1	752.4	812.7
Expenditures						
Total expenditures: Census	777.0	826.8	890.8	975.9	1,063.3	1,148.7
Less: Coverage differences						
Unemployment insurance fund benefits paid	15.2	13.1	12.9	16.5	22.1	32.9
Purchases of land	4.6	5.2	5.1	6.2	6.6	6.5
Netting and grossing differences						
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7	104.9	110.6	115.8
Government sales	72.2	77.6	86.3	96.1	105.8	120.2
Interest and dividends received	90.0	94.8	103.0	115.7	112.6	121.2
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6	-21.2	-21.4	-21.4
Medical vendor payments to public institutions	-8.8	-8.9	-10.3	-12.4	-15.3	-20.5
Plus: Timing differences ¹						
Excess of accruals over disbursements and other	-4.4	-1.9	-2.6	-2.9	-5.5	-0.3
Miscellaneous	0.5	0.4	0.3	0.2	0.1	0.0
Equals: Expenditures, National Income and Product Accounts Basis	535.9	573.1	612.5	667.4	736.7	793.8

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

Source: *Survey of Current Business*, January 1992, p. 54; September 1994, p. 34.

Glossary

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

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

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

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

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

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

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

Budget of the United States Government—The Budget, which is issued by the Office of Management and Budget (OMB), sets forth the President's comprehensive finan-

cial plan and indicates priorities for the federal government. The current budget concept, known as the "unified" budget, is the sum of "on-budget" transactions, which include most receipts and expenditures and trust funds, such as the Unemployment Trust Fund, plus the "off-budget" transactions of social security and the postal service. (OMB)

Budget Authority—The primary source of authority granted by law to enter into obligations that will result in outlays. Budget authority is most commonly granted in the form of appropriations. (OMB)

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

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

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

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

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

is rebated for each eligible taxpayer within an income class. The rebate percentage declines as income increases.

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

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

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

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

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

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

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

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

cludes only expenditures for institutions operated by the state government concerned; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, and gross income of commercial activities. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

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

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

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

Debt—All long-term credit obligations backed by the government’s full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from social insurance funds. Refunding of long-term debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

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

Debt, Gross Federal and Public Debt—Gross federal debt series includes money borrowed by the Treasury, by other federal agencies, and the Federal Reserve System. Total public debt is covered by a statutory debt limitation and includes only borrowing by the Treasury. (OMB)

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

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

Debt, Outstanding—All debt obligations remaining unpaid on the date specified.

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

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

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

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

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

Elementary and Secondary Education—See *Education*.

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

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Federal Aid—See *Intergovernmental Expenditures*.

Federal Funds—As defined by OMB, federal funds are the moneys collected and outlayed by the government other than those designated as trust funds. Includes general, special, public enterprise, and intragovernmental funds. (OMB)

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

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

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

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

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

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

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

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

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

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

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance

from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

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

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

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

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

Gramm-Rudman-Hollings Act—Refers to the *Balanced Budget and Emergency Deficit Control Act of 1985* (P.L. 99-177).

Gross Domestic Product (GDP)—GDP equals gross national product less net property income from abroad. (OMB)

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

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

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

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

vendor payments for health services administered under public welfare programs.

Higher Education—See *Education*.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt. However, highway policing and traffic control are classed under *Police Protection*.

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

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

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

Indirect Business Tax and Nontax Accruals—Tax liabilities that are chargeable to business expense in the calculation of profit-type income and certain other business liabilities to government agencies (except government enterprises) that are treated like taxes. Indirect business taxes include taxes on sales, property, and production. Employer contributions for social insurance are not included. Taxes on corporate incomes are not included; these taxes cannot be calculated until profits are known, and in that sense they are not a business expense. Nontaxes include regulatory and inspection fees, special assessments, fines and forfeitures, rents and royalties, and donations. (BEA)

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

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

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

amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

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

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

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

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

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

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

Intergovernmental Revenue from Local Governments—Amounts from local governments for shares in financial support of programs administered by the state, for reimbursements for services performed or expenditures made for them by the state, for application to debt service on state debt issued for their benefit, and for repayment of advances and contingent loans extended to them. Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions, proceeds from interest on local government securities held by the state, and proceeds from state taxes on local government facilities.

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

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

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

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

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

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

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

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

Motor Vehicles—License taxes imposed on owners or operators of motor vehicles, commercial and 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.

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

School District—School districts, fiscally and administratively independent of any other government, are found in all but five states (Alaska, Hawaii, Maryland,

North Carolina, and Virginia) and the District of Columbia. Dependent school systems are administrative agencies of other governments, and are not counted as separate government entities. Dependent school systems are found exclusively in the District of Columbia and the five states noted above, and also exist in 12 other states.

Special District—Local government units created to provide specific services that are not being supplied by other governments. These government units are known by a variety of titles, including districts, authorities, boards, and commissions. Most special districts are established to perform a single function, but some have the authority to provide several kinds of services.

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

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the year.

Lotteries—A game of chance operated by the state, in which numbered tickets are purchased, and prizes are given to those whose numbers are drawn by lot.

Medicaid—Authorized under Title XIX of the *Social Security Act*, Medicaid is a federal-state, means tested entitlement program that pays for health care for certain poor people. States use federal funds and their own dollars to purchase medical care services on behalf of eligible aged, blind, and disabled individuals and dependent children and their families. Federal matching payments are available to states for payments they make to providers on behalf of eligible persons, so long as the states operate in accordance with plans meeting certain federal requirements. State participation in Medicaid is voluntary; all states as well as the District of Columbia, American Samoa, Guam, Puerto Rico, and the Northern Mariana Islands have elected to do so. (OMB)

Medicare—The sum of the federal hospital insurance (HI) and supplementary medical insurance (SMI) trust funds. HI covers care provided by hospitals, skilled nursing facilities, home health agencies, and hospices and is financed by contributions based on taxable wages and salaries. HI is mandatory for all workers covered by Social Security and for certain groups of workers not covered by Social Security—railroad employees, some federal civilian and state and local employees. SMI, which is optional, covers physician services, hospital outpatient and laboratory services, treatment for end-stage renal disease, and medical equipment. The SMI fund is financed by a monthly premium and federal revenues. See also *Social Security*.

Miscellaneous—*Charges and miscellaneous general revenue* comprises all nontax revenue of governments received from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as *current charges*, and are reported on a gross

basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

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

Motor Vehicle License Taxes—See *License Taxes*.

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

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

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

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

OASDHI (Old Age, Survivors', Disability, and Health Insurance)—The federal government social insurance program commonly called Social Security. See *Social Security*.

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

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

Outlays—Outlays are the measure of federal government spending as defined by the Office of Management and Budget. They are payments to liquidate obligations (other than the repayment of debt), net of refunds and offsetting collections. Outlays generally are recorded on a cash basis, but also include many cash-equivalent transactions and interest accrued on public issues of the public debt. (OMB)

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

Own-Source Revenues—See *Total Revenue from Own Sources*.

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

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

Payments to Individuals—A component of federal “grants-in-aid” as shown in the OMB budget accounts, payments for individuals consist of outlays for Social Security, railroad retirement, federal employees retirement and insurance, unemployment assistance, medical care (including Medicaid and Medicare), assistance to students, housing assistance, food and nutrition assistance (e.g., food stamp program), public assistance and related programs (e.g., supplemental security income program), and a variety of smaller direct payments (coal miners and black lung benefits, the net refundable portion of the child care and earned income tax credits). (OMB) See also *Transfer Payments to Persons* (BEA).

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

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

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Property Tax Relief—Amount received distinctly as reimbursement for state-mandated tax relief programs that have resulted in forgone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

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

Public Enterprise Funds—Accounts for business or market-oriented activities conducted primarily with the public and financed by collections credited directly to the account. (OMB)

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

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

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

Refunding—The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding.

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

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

Retirement System—A pension plan in which investments, contributions, and benefits are administered as a separate entity independent of the parent government general fund. Assets are accumulated and benefits paid under a particular set of actuarial assumptions, including employee age, compensation, and service credits. Includes single employer systems, in which one government is the sole sponsor of the pension plan, as well as multiple employer systems, where two or more governments maintain membership on behalf of their employees. These multiple employer systems typically include state plans administered primarily for teachers, police, fire fighters, and other local government employees. Normally only funded pension plans are included, in which contributions are made and assets accumulated to pay benefits to potential recipients before cash payments to recipients are actually required. Some unfunded (“pay-as-you-go”) plans may be included where this is a temporary condition, in which no contributions are made from beneficiaries. Excludes nongovernment-administered pension plans, including those where substantial administrative authority over investment transactions and benefit payments has been delegated or contracted out to insurance companies or other private agencies.

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

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

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

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

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

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

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

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

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

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

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

Other Selective Sales and Gross Receipts Taxes—Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation—Comprises sewerage and solid waste management; see below. Sanitary engineering, smoke regulation, and other health activities are classified under *Health*.

Sequester—A reduction or cancellation of budgetary resources under the provisions of the *Gramm-Rudman-Hollings Act of 1985*. (OMB)

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

Sewerage—Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

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

Social Insurance Administration—For state and local governments, consists of employment security administration activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also federal administration of the Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

Social Security—The common name given to the sum of contributions and payments relating to the federal old age and survivors insurance (OASI), and the disability insurance trust fund (DI). OASI makes benefit payments to eligible retired workers and their survivors. DI makes payments to eligible disabled workers. OASDI is financed by contributions based on wages and salaries. See also *Medicare*.

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

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

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

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

Supplementary Security Income—Title XVI of the *Social Security Act* established the federal Supplemental Security Income (SSI) program for the aged, blind, and disabled.

Surplus or Deficit (-), National Income and Product Accounts—The sum of government receipts less the sum of government expenditures. It may also be viewed as the sum of net acquisitions of financial assets by government and government enterprises and net government purchases of land and of rights to government-owned land including oil resources, less net borrowing. The surplus or deficit of social insurance funds is shown separately. (BEA)

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

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

Total Revenue from Own Sources—By the addition method, the sum of general revenue from own sources (taxes, current charges, miscellaneous general revenue including interest earnings) plus utility revenue, liquor store revenue, and insurance trust revenue. By the subtraction method, own-source total revenues are calculated by subtracting intergovernmental revenue from total revenue.

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

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

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

Trust Funds—Trust funds are accounts for receipts earmarked for specific purposes and the associated expenditure of those receipts. Also referred to as "special funds."

User Fees-Charges—See *Current Charges*.

Utility—A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt related to utility facilities leased to other governments or persons, and other commercial type activities of governments, such

as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities.

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

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

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments.

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

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

Withdrawals—Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts. Also includes any transfers of investment holdings or reimbursements for benefits paid where another pension fund assumes responsibility for direct benefit payment to retirees.

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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.

Bureau of Economic Analysis regions differ from those used by the Bureau of the Census.

District of Columbia—Some tables will show DC as an exhibit, excluding it from United States and regional totals. This is done because the District of Columbia has both “state” and “local” government responsibilities without being either. As a result, certain revenue and expenditure characteristics are not “typical” of a state and/or local government. The Bureau of the Census categorizes the District as a municipality.

The numbers are mostly:

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

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

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