

Significant Features of Fiscal Federalism

Volume 2

Revenues & Expenditures

October 1997



American Council on
Intergovernmental Relations
Publisher

1995



The Nelson A. Rockefeller
Institute of Government

Contributor

ISSN 0146-9002

ISSN 0146-9002

Significant Features of Fiscal Federalism

Volume 2

Revenues and Expenditures

1995

**American Council
on Intergovernmental Relations**
Publisher

**The Nelson A. Rockefeller
Institute of Government**
Contributor

February 1998

American Council on Intergovernmental Relations
512 Tenth Street, NW
Washington, DC 20004
(202) 528 2195
FAX (202) 528 2196

Acknowledgments

This volume of *Significant Features* owes its existence to the vision and the financial support of Stuart Rabinowitz, President of Fiscal Planning Services, Inc. (FPSI) of Bethesda, Maryland and to the cooperation of the entire FPSI staff.

The unwavering belief in the importance of preserving the publication of *Significant Features* on the part of former ACIR staffers, and especially that of Charles Griffiths, current executive director of the U.S. Advisory Commission on Intergovernmental Relations, was essential to the realization of this project.

Donna Schwartz was responsible for the preparation and production of this volume of *Significant Features of Fiscal Federalism*. Without her extreme dedication and perseverance, there would have been no book.

Don Boyd and David Liebschutz of the Center for the Study of the States at the Rockefeller Institute of Government in Albany, New York wrote the introduction to this volume of *Significant Features*. They also provided helpful suggestions about the structure and content of various parts of the book.

Jackie Nowicki of Fiscal Planning Services, Inc., prepared the tables in the "Special Features" section of this volume. The council wishes to thank her and the rest of

the FPSI staff for enriching this volume with this data. The council also wishes to extend its thanks to Robert deBettencourt for his help in formatting this volume.

The Council and the Institute would also like to thank the Government Division of the U.S. Census Bureau and the Bureau of Economic Analysis at the U.S. Commerce Department for providing most of the statistics contained in their book. Special thanks are due Mr. Henry Wulf, Chief, Census of Governments Branch, U.S. Census Bureau, for his cooperation and assistance.

Finally, the Council and the Institute would like to thank the users of *Significant Features* for urging its continuation after a hiatus of a couple of years.

Cameron Gordon
Executive Director
American Council on
Intergovernmental Relations

Richard P. Nathan
Director
Rockefeller Institute of Government

Contents

Introduction	1
Technical Notes	3
Highlights	7
Economy and Population	21
<i>Table 1</i> Selected National Indicators, Selected Years 1929-1995	22
<i>Table 2</i> State Population, Percentage Change, Selected Years 1950-1995	24
<i>Table 3</i> State Personal Income with Percentage Change, Selected Years 1970-1995	26
<i>Table 4</i> State Personal Income Per Capita with Percentage Change, Selected Years 1970-1995	27
Federal, State, and Local Government: National Income and Budget Basis	29
<i>Table 5</i> Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1995	30
<i>Table 6</i> Federal Receipts and Expenditures, Selected Years 1965-1995	32
<i>Table 7</i> Federal Receipts and Expenditures as a Percentage of GDP and Per Capita, Selected Years 1965-1995	33
<i>Table 8</i> State and Local Receipts and Expenditures, Selected Years 1965-1995	34
<i>Table 9</i> State and Local Receipts and Expenditures as a Percentage of GDP and Per Capita, Selected Years 1965-1995	35
Intergovernmental Fiscal Flows	37
<i>Table 10</i> Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product, 1955-1995	38
<i>Table 11</i> Federal Grants-in-Aid to State and Local Governments Dy Function, Selected Fiscal Years 1965-1995	39
<i>Table 12</i> Federal Expenditures by State, FY 1995	40
<i>Table 13</i> Federal Grants to State and Local Governments, with Percentage Change, Fiscal Years 1988-1995	42
<i>Table 14</i> State Intergovernmental Expenditures to Local Governments, by Function, Selected Years 1954-1994	44
<i>Table 15</i> State Intergovernmental Expenditures to Local Governments, FY 1994	45
<i>Table 16</i> State Intergovernmental Expenditures, by Function, FY 1994	46
<i>Table 17</i> State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1994	48
Federal, State, and Local Government Revenues and Expenditures: Census Basis	51
<i>Table 18</i> Total Government Revenues, Selected Years 1927-1994	52
<i>Table 19</i> Total Government Revenues, Per Capita, Selected Years 1927-1994	53
<i>Table 20</i> Total Government Revenues as a Percentage of Personal Income, Selected Years 1927-1992	54
<i>Table 21</i> Total Government Expenditures, Selected Years 1927-1994	55
<i>Table 22</i> Total Government Expenditures, Per Capita, Selected Years 1927-1994	56
<i>Table 23</i> Total Government Expenditures, as Percentage of Personal Income, Selected Years 1927-1994	57
<i>Table 24</i> Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1994	58
<i>Table 25</i> Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1994	60
<i>Table 26</i> Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1994	62

<i>Table 27</i>	Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1994	64
<i>Table 28</i>	State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1994	66
<i>Table 29</i>	State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965- 1994	68
<i>Table 30</i>	State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1965-1994	70
<i>Table 31</i>	State General Revenues, by Source, 1948-1994	72
<i>Table 32</i>	State General Revenues, by Source, Percentage Distribution, 1948-1994	73
<i>Table 33</i>	Local General Revenues, by Source, 1948-1994	74
<i>Table 34</i>	Local General Revenues, by Source, Percentage Distribution, 1948-1994	75
<i>Table 35</i>	Major Federal, State, and Local Tax Revenues, by Source, 1948-1992	76
<i>Table 36</i>	Federal, State, and Local Tax Revenues, by Government, Selected Years 1967-1994	78
<i>Table 37</i>	Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease, Selected Periods 1965-1994	80
<i>Table 38</i>	Federal, State, and Local Tax Revenues as a Percentage of Gross Domestic Product, Selected Years 1965-1994	81
<i>Table 39</i>	State and Local General Expenditures, by Function, 1948-1994	82
<i>Table 40</i>	State and Local General Expenditures, by Function, Percentage Distribution, 1948-1994	83
<i>Table 41</i>	State General Expenditures, by Function, 1948-1994	84
<i>Table 42</i>	State General Expenditures, by Function, Percentage Distribution, 1948-1994	85
<i>Table 43</i>	Local General Expenditures, by Function, 1948-1994	86
<i>Table 44</i>	Local General Expenditures, by Function, Percentage Distribution, 1948-1994	87
<i>Table 45</i>	Federal, State, and Local Direct General Expenditure, by Government, Selected Years 1955-1994	88
<i>Table 46</i>	Federal, State, and Local Direct General Expenditure, by Government, Percentage Distribution, Selected Years 1955-1994	89

State-by-State Revenues **91**

<i>Table 47</i>	State and Local General Revenues, FY 1994	92
<i>Table 48</i>	State and Local General Revenues, Percentage Distribution, FY 1994	94
<i>Table 49</i>	State and Local General Revenues, Per Capita, FY 1994	96
<i>Table 50</i>	State and Local General Revenues as a Percentage of Personal Income, FY 1994	98
<i>Table 51</i>	State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1965-1994	100
<i>Table 52</i>	State and Local Tax Revenues, Per Capita, Selected Years, 1965-1994	102
<i>Table 53</i>	State and Local Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1965-1994	104
<i>Table 54</i>	State General Revenues, FY 1994	106
<i>Table 55</i>	State General Revenues, Percentage Distribution, FY 1994	108
<i>Table 56</i>	State General Revenues, Per Capita, FY 1994	110
<i>Table 57</i>	State General Revenues as a Percentage of Personal Income, FY 1994	112
<i>Table 58</i>	State Lotteries, Gross Revenues, Selected Years 1980-1994	114
<i>Table 59</i>	State Lotteries, Net Proceeds, Selected Years 1980-1994	116
<i>Table 60</i>	Local General Revenues, FY 1994	118
<i>Table 61</i>	Local General Revenues, Percentage Distribution, FY 1994	120
<i>Table 62</i>	Local General Revenues, Per Capita, FY 1994	122
<i>Table 63</i>	Local General Revenues as a Percentage of Personal Income, FY 1994	124
<i>Table 64</i>	Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1965-1994	126

State-by- State Expenditures **127**

<i>Table 65</i>	State and Local General Expenditures, FY 1994	128
<i>Table 66</i>	State and Local General Expenditures, Percentage Distribution, FY 1994	130
<i>Table 67</i>	State and Local General Expenditures, Per Capita, FY 1994	132
<i>Table 68</i>	State and Local General Expenditures as a Percentage of Personal Income, FY 1994	134
<i>Table 69</i>	State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1994	136
<i>Table 70</i>	State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1965-1994	138
<i>Table 71</i>	State General Expenditures, FY 1994	140
<i>Table 72</i>	State General Expenditures, Percentage Distribution, FY 1994	142
<i>Table 73</i>	State General Expenditures, Per Capita, FY 1994	144
<i>Table 74</i>	State General Expenditures as a Percentage of Personal Income, FY 1994	146
<i>Table 75</i>	Local General Expenditures, FY 1994	148

<i>Table 76</i>	Local General Expenditures, Percentage Distribution, FY 1994	150
<i>Table 77</i>	Local General Expenditures, Per Capita, FY 1994	152
<i>Table 78</i>	Local General Expenditures as a Percentage of Personal Income, FY 1994	154
Public Employment and Public Employee Retirement Systems		157
<i>Table 79</i>	Full-Time Equivalent Public Employment, Per 10,000 Population, Selected Years 1952-1994	158
<i>Table 80</i>	Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1994	159
<i>Table 81</i>	Public Employees by State, 1994	160
<i>Table 82</i>	State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1994	162
<i>Table 83</i>	State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1965-1994	164
<i>Table 84</i>	State and Local Employment, Full-Time Equivalent per 10,000 Population, Selected Years 1965-1994	166
<i>Table 85</i>	State-Local Employee Retirement Systems Receipts and Payments, Selected Years 1975-1994	167
<i>Table 86</i>	State-Local Employee Retirement Systems Percentage Distribution of Receipts, Selected Years 1975-1994	168
<i>Table 87</i>	State-Local Employee Retirement Systems Cash and Investment Holdings, Selected Years 1975-1994	169
Federal, State, and Local Debt		171
<i>Table 88</i>	Federal, State, and Local Debt, Selected Years 1929-1994	172
<i>Table 89</i>	State-Local Debt, by Type, FY1994	173
<i>Table 90</i>	State-Local Debt, by Type, Per Capita, FY 1994	174
<i>Table 91</i>	State Debt, by Type, FY 1994	176
<i>Table 92</i>	State Debt, by Type, Per Capita, FY 1994	178
<i>Table 93</i>	Local Debt, by Type, FY 1994	180
<i>Table 94</i>	Local Debt, by Type, Per Capita, FY 1994	182
Special Features		185
<i>Table 95</i>	Federal Expenditures on Select Domestic Assistance programs, by State, FY 1994	186
<i>Table 96</i>	Federal Expenditures on Select Domestic Assistance programs, by State, Per Capita, FY 1994	188
<i>Table 97</i>	Federal Expenditures on Select Domestic Assistance programs, by State, Per Capita, as a Percentage of U.S. Average, FY 1994	190
<i>Table 98</i>	Family Support Payments to States (AFDC), 1991-1995	192
<i>Table 99</i>	Federal Medical Grants to States, Supplemental Medical Insurance, 1991-1995	194
<i>Table 100</i>	Federal Medicare Grants to States, Hospital Insurance, 1991-1995	196
<i>Table 101</i>	Federal Medicaid Matching Rates, and Percentage Difference, 1995-1997	198
<i>Table 102</i>	Federal Expenditure for Food Stamps, by State, 1991-1995	200
<i>Table 103</i>	Federal Highway Expenditures, by State, 1991-1995	202
<i>Table 104</i>	Federal Medicaid Grants to States, 1991-1995	204
<i>Table 105</i>	Federal Title I Grants to Local Education Agencies, by State, 1991-1995	206
State Fiscal Rankings		209
Selected State-Local Revenue Items Per Capita and as a Percentage of State Personal Income, FY 1994		
<i>Table R-1</i>	Federal Aid to State-Local Government, General Revenue, and Own-Source General Revenue	210
<i>Table R-2</i>	All Tax Revenues, Property Taxes, and Individual Income Taxes	211
<i>Table R-3</i>	Corporation Income Taxes, General Sales and Gross Receipts Taxes, and Selective Sales and Gross Receipts Taxes	212
<i>Table R-4</i>	Motor Fuels Taxes, Public Utilities Taxes, and Tobacco Products Taxes	213
<i>Table R-5</i>	Alcoholic Beverages Taxes, User Charges, and Miscellaneous	214
Selected State-Local Expenditure Items Per Capita and as a Percentage of State Personal Income, FY 1994		
<i>Table R-6</i>	General Expenditure, Direct Education, and Direct Elementary and Secondary Education	215
<i>Table R-7</i>	Direct Higher Education, Direct Public Welfare, and Direct Health and Hospitals	216
<i>Table R-8</i>	Direct Highway, Direct Police, and Direct Fire	217
<i>Table R-9</i>	Direct Protective Inspection and Regulation, Direct Sewerage and Sanitation, and Direct Corrections	218
<i>Table R-10</i>	Housing and Community Development, Governmental Administration, and Interest Payments on General Debt	219

State Fiscal Profiles	221
<i>Profile</i> State Rank, by Population, Total Personal Income, and Per Capita Personal Income	222
United States	249
Alabama	250
Alaska	251
Arizona	252
Arkansas	253
California	254
Colorado	255
Connecticut	256
Delaware	257
District of Columbia	258
Florida	259
Georgia	260
Hawaii	261
Idaho	262
Illinois	263
Indiana	264
Iowa	265
Kansas	266
Kentucky	267
Louisiana	268
Maine	269
Maryland	270
Massachusetts	271
Michigan	272
Minnesota	273
Mississippi	274
Missouri	249
Montana	250
Nebraska	251
Nevada	252
New Hampshire	253
New Jersey	254
New Mexico	255
New York	256
North Carolina	257
North Dakota	258
Ohio	259
Oklahoma	260
Oregon	261
Pennsylvania	262
Rhode Island	263
South Carolina	264
South Dakota	265
Tennessee	266
Texas	267
Utah	268
Vermont	269
Virginia	270
Washington	271
West Virginia	272
Wisconsin	273
Wyoming	274
Appendix	275
<i>Table A-1</i> Relation of Federal Government Revenues and Expenditures, Unified Budget Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1989-1995	276
<i>Table A-2</i> Relation of State and Local Government Revenues and Expenditures, Census Basis, to Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1987-1994	277
Glossary	279
Sources	291
Index	293

Introduction

This volume of *Significant Features of Fiscal Federalism* is the first to be published by the American Council on Intergovernmental Relations. The Council has strived to follow in the footsteps of the U.S. Advisory Commission on Intergovernmental Relations (U.S. ACIR) in providing current and historical information about the financial workings of the U.S. federal system. The Council has chosen to maintain the format established by the U.S. ACIR in order to facilitate use of this volume and make it as seamless a part of the *Significant Features* series as at all possible.

Government Finances are complex and can be viewed from a variety of perspectives. The 11 sections in this volume are our attempt at a rational and practical classification. The information is derived from a variety of sources, 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 common questions about government finances, it does not contain all the information available from these sources. We believe the value of the publication derives partially from its parsimonious nature. Additional information on government finances may be ob-

tained directly from the publications and reports of the above cited sources.

Changes in this Edition

The *Highlights* section of this volume has been greatly expanded from previous volumes. It has been turned into an analytical section providing insights into ongoing changes in the federal system, and pointing out historical trends, and the effects of legislative, policy and political changes. The expanded section was prepared and written by Center for the Study of the States at the Rockefeller Institute of Government.

The *Special Features* section in this year's publication was prepared by Fiscal Planning Services, Inc. (FPSi), based on information available from various executive agencies as well as the Bureau of the Census. The section contains a series of tables devoted to major areas of federal domestic assistance. The tables provide a historical and comparative look into these important programs, and add yet another perspective to our portrayal of government finances. The Council believes both expanded sections enhance the value of the entire publication, and make it more easily accessible to a wider audience.

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 which is conceptually correct and factually accurate. Properly used and explained the data provide a powerful tool for economic, political and social analysis. Accordingly, some suggestions follow on how to get the best use out of *Significant Features*.

Be familiar with the terminology. For example, understanding the differences between terms such as "total revenues," "general revenues," and "own source revenues" will permit the reader to use the most appropriate numbers. 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. The Council 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 (NIPA), 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 major differences between 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.

This year especially watch for differences in the data based on a thorough review of the NIPA conducted in 1995. Also, the BEA has changed its indexing method and now uses chain-type annual-weighted indices (see note at the end of Table 1). Also, we have used 1992, rather than 1987, as the base year for the first time.

Since 1992 was a Census of Governments year, some significant changes have been made to the data published in the previous volume of *Significant Features*. Changes in the data for 1992 represent information based on a full census rather than sample data.

Organization of the Report

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

The first data 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. Program specific data on federal domestic assistance programs are contained 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 fiscal 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 or another sector. In summary form the NIPA consist of five accounts: Personal income and outlays, 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 receipt and expenditure 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 A-1 for details on differences between Census and National Income and Product Accounts figures for state and local governments. Appendix Table A-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 pay-

ments 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 manner that permits fiscal comparisons over times 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).

Data Availability

In the years following 1992, the Census sample size for local governments has been reduced. As a result, Census no longer supplies a variety of data pertaining to specific kinds of local governments in the interim years. Thus, some tables in this volume contain less detail for the years 1993 and 1994. While total local government revenue and expenditure data is available it can no longer be classified by cities, townships, school districts, etc.

Also, the Bureau of the Census is no longer publishing a number of essential reports. This volume, for the first time, relies heavily on data obtained from the Census web site (www.census.gov/govs/www/index.html). We have been careful to note the exact names of cited files and to follow in our analysis conventions for totaling figures available on the same web site. Because printed aggregate data is no longer available from Census, the user may have to revert to the technical notes provided there, if they seek a fuller understanding of the terms and figures in this volume.

Highlights

- *The nation's fiscal system includes the federal government; the 50 states and the District of Columbia; 38,000 local governments; and 36,000 special districts.*
- *In FY 1994, the federal government raised the most revenue by far, followed by state and then local governments. The federal government also spent the most, exceeding state and local governments combined, while state governments spent more than local governments.*
- *Most aid received by states comes from the federal government, and most aid received by local governments comes from state governments. Although state governments play a larger role than local governments in financing the activities of government (state total spending is larger than local total spending), local governments actually play a larger role in delivering services (local direct spending is about 30% larger than state direct spending).*

Introduction

This article highlights some of the major themes found in this volume of *Significant Features of Fiscal Federalism*. They are: (1) the size of U.S. federal, state and local governments and how they raise and spend money; (2) government employment trends; (3) regional comparisons of government spending and revenue, population, and personal income; (4) changes in federal government grants-in-aid (including entitlement programs such as Medicaid and Aid to Families with Dependent Children (AFDC)); and (5) recent trends in government finance (such as the slowing of Medicaid spending, the shift of welfare from an entitlement program to a block grant, the surge in tax revenues, and the increase in local spending).

Overview of the Federal, State, and Local Fiscal System

How big is government?

The nation's fiscal system includes the federal government; the 50 states and the District of Columbia; 38,000 local governments; and thousands of special districts.¹ Combined, these governments raised \$2.5 trillion of revenue (including taxes, fees, and other forms of income) and spent \$2.7 trillion in FY1994.²

Table A shows total revenue for each level of government including intergovernmental aid received and total spending including intergovernmental aid payments. The table double counts intergovernmental revenue once when received, perhaps in the form of taxes, by the government that pays the aid, and once when received by another level of government in the form of aid. Intergovernmental spending is likewise counted in two places. The table eliminates this double counting of intergovernmental transactions in arriving at a total for all levels of government. In FY 1994, the federal government raised the most revenue by far, followed by state and then local governments. The federal government also spent the most, exceeding state and local governments combined while state governments spent more than local

governments. These measures of total revenue and spending tell us which levels of government receive the most revenue and spend the most, but they do not give us a very complete picture of the activities of government. To

¹ Statistical Abstract of the United States, 1996, p. 295.

² Note: The fiscal year used for this volume is the fiscal year which ended during calendar year 1994. The federal, state and local governments have differing fiscal years. The federal government's fiscal year runs from October 1 to September 30. For 46 of the 50 states, the fiscal year runs from July 1 to June 30. Local government fiscal years vary widely with some running on a calendar year basis (January 1 to December 31), and with many other local governments running on the same basis as most states.

obtain a better picture of who finances government, we should look at own-source revenue – the revenue actually raised through taxes and charges and not from intergovernmental aid. To see a clearer picture of who delivers services, we should look at direct spending, excluding aid payments to other governments.

	Total Revenue	Total Spending
Federal	1,401	1,630
State	842	775
Local	721	719
Less: Intergovernmental Transactions*	(447)	(452)
Net Total	2,517	2,672

Source: Tables 18 and 21

* Intergovernmental revenue differs slightly from intergovernmental expenditure, largely due to differences in fiscal years between levels of government. (See Note 2.)

Note: The federal government receives a small amount of revenue from other governments, not shown in this table.

As Table B shows, both state and local governments receive considerable aid from other levels of government, accounting for about one-quarter of state revenue and about one-third of local revenue. Most aid received by states comes from the federal government, and most aid received by local governments comes from state governments. With such large shares of their revenue coming from other levels of government, state and local governments clearly have been interested in any policy debates about whether and how to devolve programs from one level of government to another.

	Revenue from Own Sources	Revenue from Other Sources	Total Revenue
Federal	1,401	--	1,401
State	637	205	842
Local	479	242	721
Intergovernmental Adjustment	--	(447)	(447)
Net Total	2,517	--	2,517

Source: Table 18.

Table C shows direct spending by governments, including salaries and pensions paid to government employees; purchases of goods and services; grants to individuals; and intergovernmental aid payments. Although Table A shows that state governments play a larger role than local governments in financing the activities of government (state total spending is larger than local total spending), local governments actually play a larger role in *delivering* services (local direct spending is about 30% larger than state direct spending). The main reason for this is that states provided about \$128 billion in aid to local government for education, and local governments actually deliver most elementary and secondary education services.

Both the size and composition of government have changed significantly over time. As Table 23³ shows, government spending was only 13% of personal income in 1927, but then grew rapidly during World War II, reaching 45% of personal income in 1946.⁴ Changes have been more modest over the last several decades: spending generally rose slightly during the 1970s, rose more rapidly in the 1980s, and has been relatively flat in the

³ All numbered tables cited in this article refer to tables in this edition of *Significant Features of Fiscal Federalism*.

⁴ The discussion that follows compares spending to the size of the economy as measured by personal income. While gross domestic product is a broader measure of the economy, and preferable for many purposes, personal income is used here because (a) the broad trends are similar, regardless of measure used, and (b) it is consistent with later, state-specific discussions, which use personal income of necessity because data on gross state product are not available on a timely basis.

1990s, settling at 47% in 1994. Spending relative to the size of the economy was generally highest during and shortly after the recessions of 1975-76, 1980-82, and 1990-91 as countercyclical spending, such as unemployment insurance and welfare, rose.

	Direct Spending	+ Aid to Other Governments	= Total Spending
Federal	1,412	218	1,630
State	550	225	775
Local	710	9	719
Less: Intergovernmental Transactions	--	(452)	(452)
Net Total	2,672	--	2,672

Source: Table 21

Although the overall size of government has fluctuated only slightly in recent years, its composition has changed. The federal share of direct spending rose more or less steadily from 50% of the total in FY1972 peaking at 59% in FY1984, with the local and state shares each declining over the same period. Since 1984, the federal share of spending has fallen in every year, reaching 53% in 1994, while state and local shares have both risen. The state share of 21% in FY1994 was above its FY1972 level of 18%, while the local share in FY1994 remained about three percentage points below its 1972 level of 30%.

The federal share of government spending grew rapidly during the early 1980s largely because of the buildup in defense expenditures; the rapid growth of Social Security and Medicare; and a more-than-doubling of interest on the public debt, in order to finance the growing federal deficit. While state and local spending fell as a share of total spending during this period, it did not change materially relative to the size of the economy. The post-1984 decline in the federal share and rise in state and local shares was driven by declines, relative to the size of the economy, in defense spending and cuts in discretionary spending, which more than offset rises in federal spending on social programs, while federal, state and local spending on education, Medicaid, and certain other programs grew rapidly. See Tables 27 and 30.

➤ *Federal, state, and local governments have very different tax systems. In addition to taxes and other own-source revenue, state and local governments receive significant aid from other levels of government.*

How does government raise revenue?

The federal and state governments each rely on taxes for about three-quarters of the revenue that they raise from their own sources, while local governments rely on taxes for only about 62% of their own-source revenue, with charges and fees constituting most of the remainder.

Federal, state, and local governments have very different tax systems. Table D shows the 1994 distribution of federal, state, and local taxes by major category. The federal government relies on the personal income tax for 70% of its tax revenue, with most of the remainder coming from

corporate income tax and selective excises. This excludes payroll taxes deposited in social insurance trust funds. If these were counted as personal income taxes, this category would approximate 80% of federal taxes. While there are wide variations across states, on average state governments rely on general sales and excise taxes for about one-half of their tax revenue, income taxes for another third, and selective sales and excises for the remainder, with almost no reliance on the property tax. Local governments, on the other hand, rely on property taxes for three-quarters of their revenue, sales taxes for about 15%, and income and miscellaneous taxes for the remainder.

This distribution of taxing policies results in part from the historical evolution of the tax system and in part for administrative, legal, and economic reasons. For example, income taxes are difficult to impose in small geographic areas in part because of the administrative, legal, and economic difficulties involved in taxing commuters, and the relative ease with which people can move from one jurisdiction to a neighboring jurisdiction. Likewise, corporate income taxes are difficult to impose in small areas in part because of the conceptual, legal, and administrative

issues involved in apportioning income of multi-state and multinational corporations to small geographic areas. Property taxes, on the other hand, despite all of their administrative difficulties, are generally levied on a base that can be measured with reasonable accuracy, and that cannot be easily moved; furthermore, enforcement is relatively easy given that governments can impose a lien on property for unpaid taxes, and property is harder to hide than income or intangible assets. Finally, personal and corporate income taxes tend to be quite volatile, especially in small geographic regions with economies that can be highly reliant on a few industries or activities. Property taxes tend to be more stable, particularly given that the tax base and tax rates are defined administratively. For these reasons, property taxes tend to be easier to administer and enforce in small geographic areas than personal income or corporate taxes.

TABLE D
Percentage Distribution of Tax Revenue
for Each Level of Government, FY1994

	Federal	State	Local
Personal income tax	69.6 % ^a	31.4 %	5.7 %
Corporate income taxes	18.0	6.9	0.0
Sales and Excise Taxes	9.6	49.8	15.0
Property taxes	0.0	2.2	74.8
Other taxes	2.8	9.7	4.5
Total taxes	100.0 %	100.0 %	100.0 %

Sources: Table 35, U.S. Profile
a. Note: Excludes social insurance contributions.

In addition to taxes and other own-source revenue, state and local governments receive significant aid from other levels of government. As Table 18 shows, in FY1994, state governments received \$205 billion in intergovernmental revenue, or about one-quarter of their total revenue. Most of this revenue was from the federal government, and was primarily for Medicaid, income security, education and training, and transportation programs, which combined accounted for more than 93% of their grant revenue. See Table 11. Local governments received \$242 billion in intergovernmental revenue, which was fully one-third of their total revenue. Most of this revenue was from state governments, and as Table 14 shows, more than half of it was for education purposes, with aid for public welfare, general support, and highways trailing far behind. A later section of this article focuses on federal grants-in-aid in detail.

- *The federal, state, and local governments have dramatically different spending responsibilities.*
- *The major components of federal spending are defense and foreign affairs; Social Security and Medicare; interest on the public debt; and payments to state governments for Medicaid and other public welfare program.*

What does government spend money on?

The federal, state, and local governments have dramatically different spending responsibilities. The major components of federal spending are defense and foreign affairs; Social Security and Medicare; interest on the public debt; and payments to state governments for Medicaid and other public welfare programs. Table E shows major categories of federal spending.

Medicaid accounted for the vast bulk of intergovernmental aid for public welfare, with cash assistance welfare programs accounting for only a small portion of this category.

By comparison, state and local governments do not pay for the national defense, nor do they pay for Social Security or Medicare. Furthermore because, unlike the federal government, state and local governments generally cannot by law run budget deficits on a sustained basis, their interest expenses for general debt are relatively small.

TABLE E
Major Components of Federal Spending, FY 1994

	Billions	% of total
Direct and insurance trust spending		
Social Security and Medicare	\$ 472.5	29.0 %
Defense & International Relations	333.4	20.5
Interest on general debt	202.7	12.4
Other direct and insurance trust	403.8	24.8
Subtotal	<hr/> 1,412.4	<hr/> 86.6
Intergovernmental aid payments		
Public welfare (includes most of Medicaid)	114.9	7.0
Other	103.0	6.3
Subtotal	<hr/> 217.9	<hr/> 13.4
Total federal expenditures	\$ 1,630.3	100.0 %

Source: Table 25

- *States are generally responsible for public welfare, higher education, and corrections, while local governments are primarily responsible for elementary and secondary education, and police and fire protection. Both state and local government are involved in highways, health, hospitals, and a variety of other services (e.g., the environment, parks and recreations, etc.).*
- *The average state finances nearly half of local government spending on elementary and secondary education, although this varies significantly from state to state.*
- *Spending on public welfare has been a growing share of state government spending since 1965, when the Medicaid program was first implemented.*

In the American federal system, there is wide variation across states in what state and local governments do; furthermore, we need to distinguish between the services they deliver and the services they finance. States more often than local governments are primarily responsible for delivering, or purchasing from the private and nonprofit sectors, services related to public welfare, higher education, and corrections. Local governments more often are primarily responsible for elementary and secondary education (usually through independent school districts rather than general municipal governments), and police and fire protection. Both levels of government are heavily involved in highways, health and hospitals, and a variety of other services, with states taking the lead for some aspects of the service and locals taking the lead for other aspects.

The major distinction between service delivery and service financing is in elementary and secondary education, where most states finance a large share of these costs via aid to local school districts, but the districts actually deliver the service. In fact, aid to local school districts is the largest component of total state government spending, exceeding both Medicaid and higher education. On average, states finance nearly half of local government spending on elementary and secondary education, although this varies significantly from state to state—for example, Hawaii's state government finances all elementary and secondary education, while New Hampshire finances only 7%.

Table F illustrates these priorities for state governments and local governments as a whole, although again there is considerable variation across states.

As Table 42 shows, spending on public welfare has been a growing share of state government spending since 1965, when the Medicaid program was first implemented. Medicaid is the largest component of this category and is primarily responsible for this growth. Over most of this time period, state spending on highways, higher education, and intergovernmental aid has been declining as a share of spending. As Table 44 shows, at the local level, elementary and secondary education, public welfare, and highway spending have declined as a share of total local spending, while health and hospitals and other spending (such as corrections) has increased.

	State	Local
Direct spending		
Public welfare	21.7 %	5.1 %
Higher education	11.3	2.2
Elementary and secondary education	0.3	39.1
Health and hospitals	6.9	8.6
Highways	6.4	4.6
Other direct	20.5	39.0
Subtotal	67.1	98.6
Intergovernmental aid payments		
Elementary and secondary education	18.8	0.0
Other aid payments	14.1	1.4
Subtotal	32.9	1.4
Total spending	100.0 %	100.0 %

Sources: Tables 42, 44, and detailed Census data.

Governmental Employment⁵

In FY1994, total federal, state, and local employment was 21 million — 18% of total public and private employment. Table G shows employment by level of government.

	# employed (millions)	% share
Federal	4.6	22 %
State	4.7	22
Local	11.8	56
Total	21.1	100 %

Source: U.S. Bureau of Labor Statistics
Note: Federal government employment includes 1.6 million military employees.

➤ *In FY1994, total federal, state, and local employment was 21 million -- 18% of total public and private employment. Local government employment is larger than the federal and state government employment combined, as it is more labor-intensive than either federal or state government.*

Although the federal government spends more than any other level of government, it actually has the fewest number of employees. Local government employment is larger than the federal and state government employment combined, as it is more labor-intensive than either federal or state government. The largest function of local government is education, which accounts for 56% of all local employees.

The most significant long-term trend in government employment is that federal employment has been declining as a share of total government employment for more than 50 years, and in recent years, the number of federal employees has been declining, not just as a share, but also in terms of absolute numbers of employees—and the declines have been significant. State government had been growing faster than local government since the mid-1970s, but that trend has reversed in the

⁵ Note: data on government employment in this section covers a more recent period than is covered in SFFF Tables 80 to 84, but the trends are basically unchanged.

1990s and now local is growing more quickly with education employment growing more quickly than noneducation employment. This is driven primarily by the fact that public school enrollment is now increasing, as the mini “baby-boom” works its way through the grades. See Table 80.

Regional Variations in Government Spending and Revenue, Population and Personal Income

In addition to variations among the different levels of government, there are also variations among different regions of the country with respect to, not only government activities, but also the factors that may drive those government activities, such as population and economic activity. From 1970 to 1994, there were some significant changes in the relative amount of government activity as well as population and economic growth. The so-called “Rust Belt” regions of the country (i.e., the Northeast and Midwest) generally grew slower than the rest of the country in terms of population, but state and local governments in these regions still tended to spend and tax more relative to the size of their economies than the faster growing regions of the country.

Government Spending and Revenue

- *In 1994, the state and local governments, on average, spent twenty cents of every dollar of personal income on direct government expenditures and raised about sixteen cents from their own revenue sources (including taxes and charges).*

For FY1994, state and local governments, on average, spent twenty cents on direct general expenditures for every dollar of personal income earned. Table H shows the spending breakdown by program as well as by region. Though the Mideast states spent the most relative to the size of their economies (21.1% of personal income) and the Great Lakes states spent the least (19.4%), most regions were fairly similar in the total amount spent on government programs relative to personal income; variation among states was much greater than variation among regions. There was a greater disparity when looking at individual programs. For example, the Southwestern states spent nearly a full percentage point more for elementary and secondary education than did the New England states (5.1% vs. 4.2%), reflecting a relatively larger population of school-aged children. By contrast, the Southwestern and Rocky Mountain states spent much less on public welfare than did New England and the Mideast due in part to lower poverty rates and less generous state welfare policies. Higher education and highways were two other categories that saw wide regional variation in FY1994. With respect to the former, the Rocky Mountain states spent more than twice as much relative to the size of their economy than did the New England states partly reflecting the greater relative number of public colleges and universities.

Table H
State and Local Government Direct General Expenditures, by Region,
as a % of Personal Income, FY1994

Region	Direct Total	Elementary & Secondary Education		Public Welfare	Health & Hospitals	Higher Education	Highways	Interest on General Debt	All Other
		Elementary & Secondary Education	Public Welfare						
United States	20.0	4.6	3.4	1.9	1.7	1.3	1.0	6.1	
New England	19.1	4.2	3.9	1.4	1.1	1.3	1.2	6.1	
Mideast	21.1	4.9	4.1	1.6	1.4	1.2	1.3	6.7	
Great Lakes	19.1	4.7	3.4	1.6	1.9	1.3	0.8	5.4	
Plains	19.9	5.0	3.2	1.8	2.0	1.9	0.9	5.1	
Southeast	19.5	4.3	3.0	2.4	1.8	1.4	1.0	5.6	
Southwest	19.4	5.1	2.6	1.6	2.0	1.5	1.0	5.2	
Rocky Mountain	21.0	5.0	2.4	1.6	2.6	1.6	1.2	6.6	
Far West	21.0	4.2	3.3	2.0	1.6	1.1	1.0	7.7	

Table I gives the regional breakdown for state and local own-source revenues⁶ as a percentage of personal income in FY1994. The variation of two percentage points between the highest (Midwest at 17.6% of personal income) and lowest (New England at 15.5%) relative regional revenue levels is about the same as for expenditures. However, there were much greater variations in how states raised that revenue. For example, while personal income taxes were 3.5% of personal income in the Midwest states they were only 0.7% in the Southwest. By contrast, sales taxes were 3.7% of personal income in the Southwest but only 1.8% in New England and 2.2% in the Midwest states. This variation reflects the fact that states in the Northeast tend to have broader based tax systems,⁷ while states in the Southeast and Southwest tend to be more reliant on fewer types of taxes.⁸

Region	Total Own Source Revenues	Total Taxes	Personal Income					Other Taxes	Current Charges	All Other Revenues
			Property Taxes	General Taxes	Sales Taxes	Income Tax	Corporate Income Tax			
United States	16.5	11.7	3.7	2.8	2.4	0.5	2.3	3.0	1.8	
New England	15.5	11.8	4.6	1.8	2.9	0.7	1.8	1.9	1.8	
Midwest	17.5	13.2	4.4	2.2	3.5	0.8	2.3	2.5	1.7	
Great Lakes	16.1	11.7	4.2	2.3	2.7	0.6	1.8	2.8	1.6	
Plains	16.7	11.6	3.5	2.9	2.7	0.4	2.6	3.2	1.9	
Southeast	16.0	10.7	2.8	3.2	1.7	0.4	2.6	3.6	1.7	
Southwest	16.1	11.2	3.6	3.7	0.7	0.1	3.1	2.9	2.0	
Rocky Mountain	17.2	11.3	3.6	2.8	2.5	0.3	2.1	3.5	2.4	
Far West	16.8	11.4	3.2	3.2	2.3	0.6	2.1	3.3	2.1	

In addition to the snapshot view of regional spending and revenues, it is also useful to look at these statistics over time. State and local direct expenditures as a percentage of personal income has remained between about 18 and 20% since 1970, although not surprisingly regional variations in that pattern exist. For example, the New England and Great Lakes states spend consistently below the national average (due in part to higher relative personal income), while the Midwest and Rocky Mountain states spend consistently above it (due to bigger government). See Table 70. Revenue trends tend to mirror spending, because as noted above, states are unable to borrow to finance their operations in the same way as the federal government. Thus, the states with higher spending tend to also have higher revenues.

Population

As shown on Table J, population growth from 1970 to 1994 was quite uneven across the country. Four regions—the Southeast, Southwest, Rocky Mountain and Far West—grew much faster than the national average of 28%, while the rest of the country grew much slower. However, these regions did not all grow at the same pace over the period. The Rocky Mountain region grew fastest during the 1970s and early 1990s, while the Far West grew most rapidly during the 1980s. The Southeast and Southwest had relatively high growth during all three periods. Nevertheless, this regional disparity in growth rates did cause a population shift as shown in Figures A and B, such that now these four regions made up 54% of the total U.S. population in 1994 as compared to only 46% in 1970. See Table 2.

Region	1970	1980	1990	1994	% Growth				% of Total U.S. Population			
					1970-80	1980-90	1990-94	1970-94	1970	1980	1990	1994
United States	203,302	226,542	249,402	260,341	11.4	10.1	4.4	28.1	100.0	100.0	100.0	100.0
Southeast	43,826	52,666	59,466	62,774	20.2	12.9	5.6	43.2	21.6	23.2	23.8	24.1
Midwest	42,442	42,238	43,709	44,407	(0.5)	3.5	1.6	4.6	20.9	18.6	17.5	17.1
Great Lakes	40,263	41,683	42,078	43,184	3.5	0.9	2.6	7.3	19.8	18.4	16.9	16.6
Far West	27,037	32,600	40,549	43,102	20.6	24.4	6.3	59.4	13.3	14.4	16.3	16.6
Southwest	16,551	21,271	25,391	27,365	28.5	19.4	7.8	65.3	8.1	9.4	10.2	10.5
Plains	16,328	17,184	17,689	18,210	5.2	2.9	2.9	11.5	8.0	7.6	7.1	7.0
New England	11,847	12,349	13,220	13,270	4.2	7.1	0.4	12.0	5.8	5.5	5.3	5.1
Rocky Mountain	5,009	6,551	7,299	8,029	30.8	11.4	10.0	60.3	2.5	2.9	2.9	3.1

⁶ That is, any intergovernmental aid is excluded.

⁷ New Hampshire is a notable exception to this pattern with no sales or income tax.

⁸ For example, neither Texas nor Florida has an income tax, so they tend to be much more dependent on the sales tax.

Figure A
Regions, as Percent of Total US Population, 1970

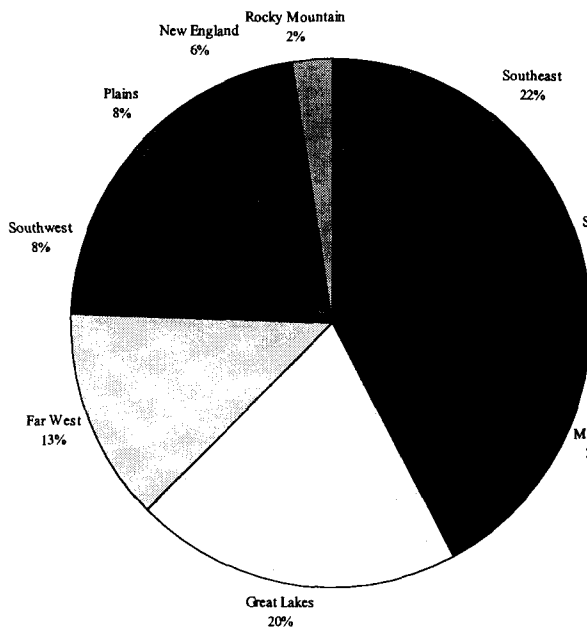
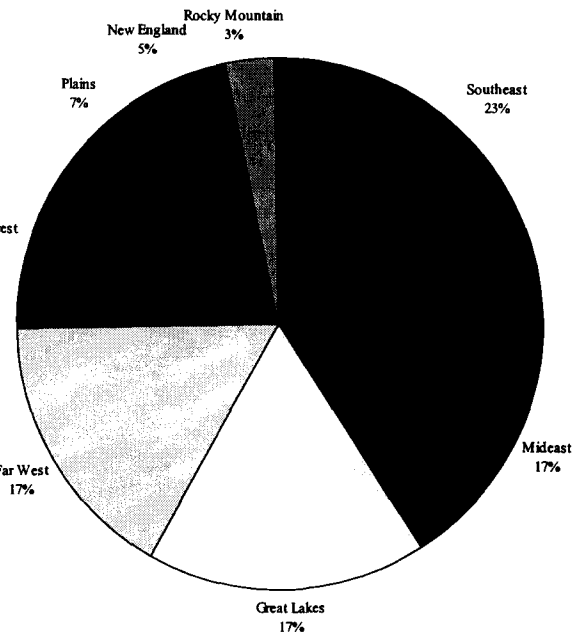


Figure B
Regions, as Percent of US Total Population, 1994



Per Capita Personal Income Growth

Real per capita personal income in the U.S. increased by 45% from 1970 to 1995, but there was great disparity in regional growth patterns during the period as shown on Table K. For example, the Southwest, which had the fastest per capita income growth rate in the 1970s, had the slowest growth rate during the 1980s reflecting the boom and then bust of the energy market (i.e., the price of oil).

Region	Real (CPI Adjusted) (1995=100)				% Change		
	1970	1980	1990	1995	1970-80	1980-90	1990-95
United States	15,969	18,538	22,310	23,208	16.1	20.3	4.0
New England	17,553	19,695	26,474	27,388	12.2	34.4	3.5
Midwest	18,055	20,048	26,068	26,844	11.0	30.0	3.0
Great Lakes	16,357	18,841	21,825	23,386	15.2	15.8	7.2
Plains	14,957	17,551	20,803	21,992	17.3	18.5	5.7
Southeast	12,996	15,815	19,627	20,970	21.7	24.1	6.8
Southwest	14,149	17,884	19,524	20,608	26.4	9.2	5.5
Rocky Mountain	14,663	17,787	19,697	21,107	21.3	10.7	7.2
Far West	18,224	21,262	24,211	23,882	16.7	13.9	(1.4)

Source: Table 4

Figure C
State Personal Income, 1970

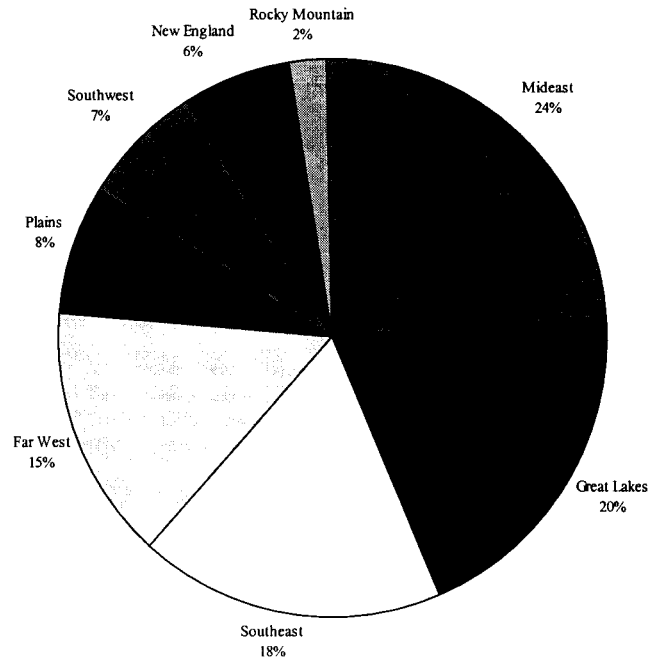
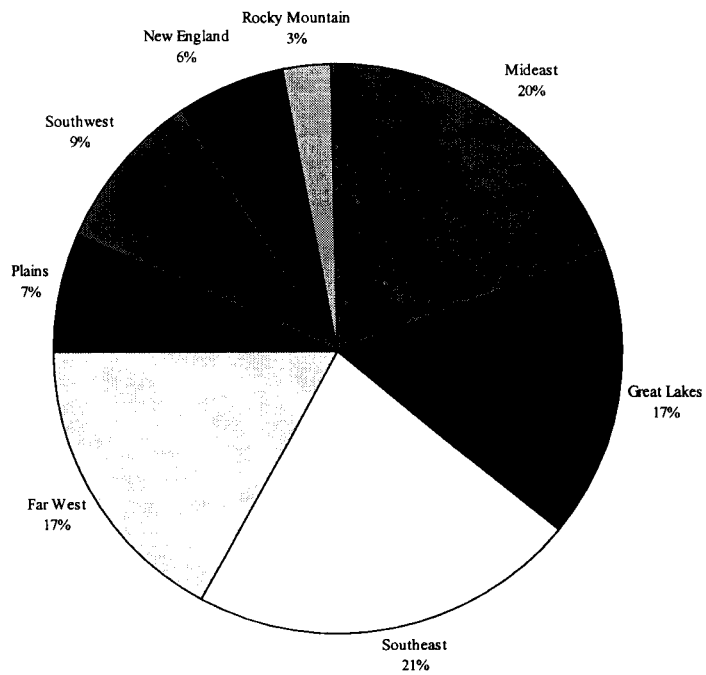


Figure D
State Personal Income, 1995



Federal Grants-in-aid

- *Federal grants-in-aid to state and local governments was about fifteen percent of total federal outlays in 1996.*

Federal grants-in-aid are funds that the federal government pays to state and local governments to finance state and local programs or payments to individuals. Examples of the former are such things as transportation aid for roads or mass transit, while the latter includes programs such as Medicaid or welfare. As discussed above, the federal government also makes direct payments to individuals for such programs as Social Security and Medicare, but grants-in-aid are different because they are administered through state and local government agencies (which in many cases are required to contribute their own funds to the programs as well).

In the period since World War II, federal grants-in-aid to state and local governments rose as a percentage of total federal outlays, peaked at 17% in 1973 and 1978, but then declined until 1990. Since then these grants have risen largely because of the strong growth in entitlement programs, such as those discussed below. By 1996, grants to individuals made up 63% of all federal grants, nearly double their share in 1978. These trends are shown on Figure E. See Table 10.

One of the special features of this edition of *Significant Features* is a group of tables dealing with federal entitlement programs such as Social Security, Medicaid, Aid to Families with Dependent Children (AFDC), and Food Stamps. These tables are found beginning on page 185 of this book. This introduction will limit itself to relative changes in the 1990s.

The single most outstanding trend related to entitlement programs from 1991 to 1995 is that spending by the federal government on health-related entitlements programs such as Medicaid and Medicare rose much faster than for other major public welfare entitlement programs such as AFDC and Food Stamps. As shown on Figure F, federal spending on the Medicare Hospital Insurance program grew 82% from FY1991 to 1995, on Medicaid grew 67%, and on Medicare Supplemental Medical Insurance grew 44%. By contrast, federal spending on Food Stamps grew 31% and on AFDC grew 20%. This difference reflects both the changing economic conditions (i.e., from recession to recovery) as well as the growth in health services inflation during the early 1990s. (See Tables 98-100, 102 & 104.)

However, as discussed below, this growth trend has mitigated somewhat recently and, with the devolution of welfare to the states under the Temporary Assistance to Needy Families (TANF) legislation passed in 1996, it is unlikely that this growth rate will continue through the rest of the 1990s.

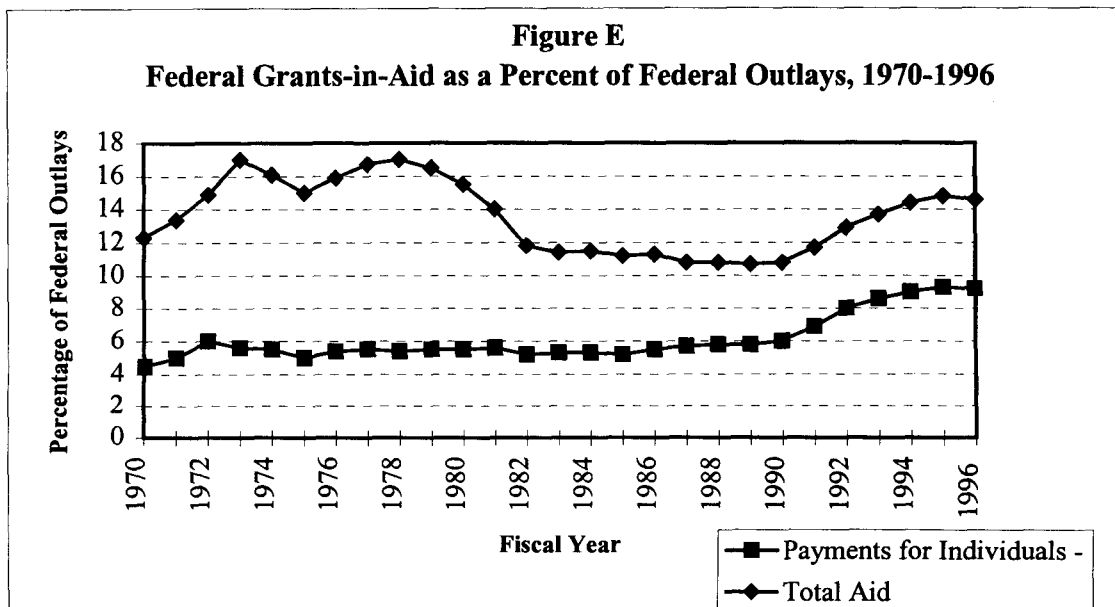
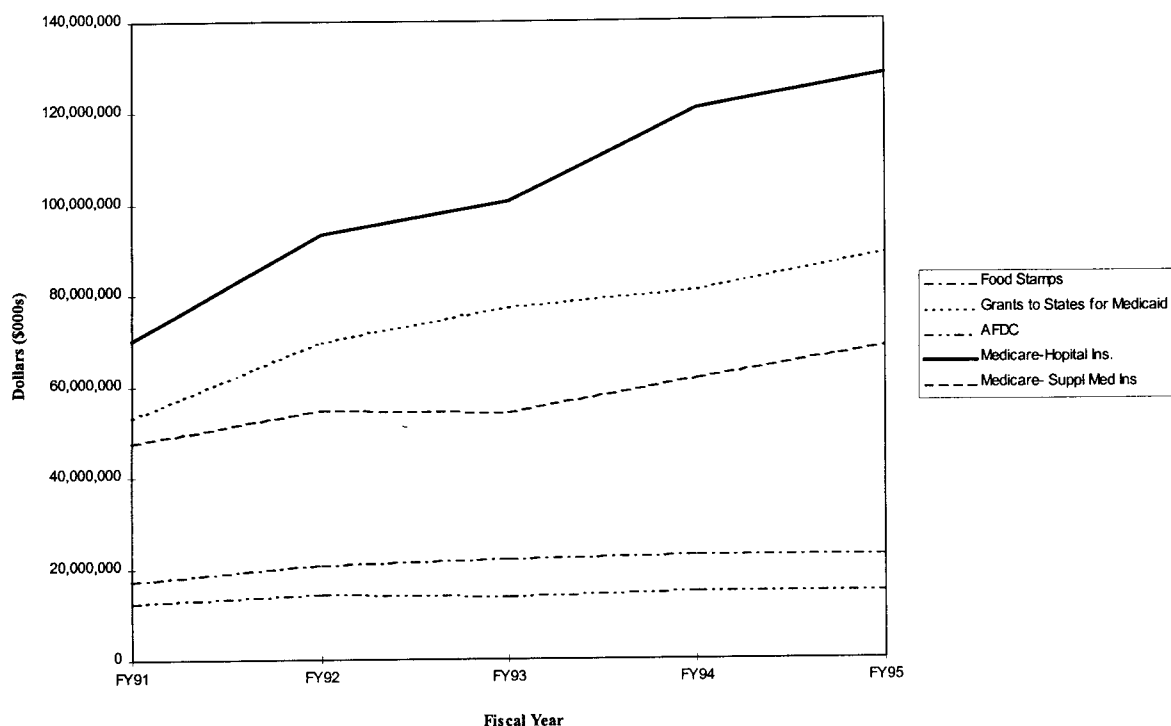


Figure F
Entitlement Spending, FY91-95



Recent Trends

Significant Features of Fiscal Federalism describes the federal, state, and local fiscal system in great detail, covering a time period that in many cases goes back to the early 1900's and generally ends in 1994 — the last year for which comprehensive data on state and local finances are available. Although we cannot describe what has happened since 1994 in a comprehensive fashion, there are several significant changes in government finances that have occurred since then, most of which are favorable from a fiscal perspective.

- ◆ The economy has continued to grow strongly, recovering from the 1990-91 recession and embarking on the second-longest peacetime expansion in the nation's history. In addition, financial markets have boomed for the better part of the last decade, with extraordinary growth in 1995, 1996 and 1997. This good economic fortune has been very good for government finances -- especially for the federal government and state governments, whose revenue structures are more dependent on financial market-driven income sources than are local governments.
- ◆ Medicaid -- the second-largest component of state budgets, and an important part of the federal budget -- has slowed dramatically from the 20%+ annual growth rates witnessed in the early 1990's, with growth rates in the single-digits for the last three years.
- ◆ Welfare caseloads have fallen sharply since their peak in 1994. Much of this decline is clearly the result of the improved economic environment; some may also be attributable to changes in state policies, although the latter is less clear. While welfare plays a much smaller role in federal and state budgets than Medicaid, the sharp declines in caseload, especially after years of rapid increases, have eased spending pressures.

As a result of this good fiscal news, many states have enjoyed unexpected surpluses for the last two years, and the federal government has experienced better-than-expected results. State fund balances are now the largest, relative to the size of state budgets, that they have been in 15 years, and states have been net tax cutters for three years in a row. Local governments also report rising fund balances, and the federal government has reported a declining deficit.

The federal government and the states have also made major changes in fiscal policies: the federal government converted the nation's major cash-assistance welfare program, Aid to Families with Dependent Children (AFDC) to a block grant known as Temporary Assistance to Needy Families (TANF), turning greater fiscal and programmatic responsibility over to the states. In the near term, the change is designed to increase aid to the states, but over the

longer term, states will bear nearly full responsibility for increases in welfare costs should caseloads rise significantly in a future recession.

The good fiscal news also served as the impetus for the federal government to enact a plan to balance its budget, and that plan is likely to keep pressure on the federal government to restrain spending in the years ahead.

Looking ahead, it appears as if the federal government's role in the fiscal system will be restrained, and that states and localities will have greater fiscal and programmatic responsibilities than before. Given the strong economic growth of the last few years, they will be better positioned to adjust to these responsibilities than they would have been at the start of the decade. However, even a mild recession can wreak havoc on governmental finances.

Economy and Population

To understand trends in public finance and make sound policy judgements, it must be recognized that a jurisdiction's economic, demographic 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 260.7 million in 1994 is the total population, including military personnel stationed abroad. In the state-by-state tables, the population breakdown is for the resident population, 260.3 million in 1994.

Personal Income numbers also differ. The personal income level shown for the U.S. in table 1 is derived as the sum of 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 (CPI) 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 1959-1995

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator ⁴		Consumer Price Index ⁵		Population ⁶ (thousands)
	Current	Constant ¹ (chained 1992 dollars)	Current	Constant ² (chained 1992 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
	(billions)		(billions)		Current	Constant ³ (chained 1992 dollars)	Current	Constant ³ (chained 1992 dollars)					
1959	510.1	2,227.5	507.2	2,212.3	393.5	1,352.2	2,212.8	7,604.1	22.9		29.1	0.7	177,830
1960	529.8	2,273.8	526.6	2,261.7	411.7	1,390.9	2,278.7	7,698.4	23.3	1.5	29.6	1.7	180,671
1961	548.4	2,323.7	544.8	2,309.8	429.1	1,435.1	2,336.0	7,812.7	23.6	1.3	29.9	1.0	183,691
1962	589.4	2,466.1	585.2	2,449.1	456.1	1,510.3	2,445.1	8,096.3	23.9	1.3	30.2	1.0	186,538
1963	621.9	2,569.8	617.4	2,554.0	479.1	1,565.7	2,531.7	8,273.5	24.2	1.2	30.6	1.3	189,242
1964	668.0	2,715.4	663.0	2,702.9	513.5	1,656.5	2,676.0	8,632.3	24.6	1.5	31.0	1.3	191,889
1965	724.5	2,898.0	719.1	2,874.8	555.8	1,764.4	2,860.5	9,080.9	25.0	2.0	31.5	1.6	194,303
1966	793.0	3,085.6	787.8	3,060.2	604.7	1,866.4	3,076.4	9,495.1	25.7	2.9	32.4	2.9	196,560
1967	839.1	3,154.5	833.6	3,140.2	649.7	1,945.2	3,269.6	9,789.1	26.6	3.1	33.4	3.1	198,712
1968	916.7	3,309.4	910.6	3,288.6	713.5	2,050.3	3,555.0	10,215.4	27.7	4.3	34.8	4.2	200,706
1969	988.4	3,408.3	982.2	3,388.0	778.2	2,120.4	3,839.6	10,462.1	29.0	4.7	36.7	5.5	202,677
1970	1,042.0	3,405.2	1,035.6	3,388.2	836.1	2,154.9	4,077.5	10,509.0	30.6	5.4	38.8	5.7	205,052
1971	1,133.1	3,529.9	1,125.4	3,500.1	898.9	2,219.5	4,328.7	10,688.1	32.1	5.2	40.5	4.4	207,661
1972	1,246.0	3,719.4	1,237.3	3,690.3	987.3	2,362.0	4,703.8	11,253.0	33.5	4.3	41.8	3.2	209,896
1973	1,395.4	3,941.8	1,382.6	3,902.3	1,105.6	2,490.1	5,217.3	11,750.8	35.4	5.7	44.4	6.2	211,909
1974	1,512.6	3,928.8	1,496.9	3,888.2	1,213.3	2,461.1	5,673.5	11,508.1	38.5	8.7	49.3	11.0	213,854
1975	1,643.9	3,895.5	1,630.6	3,865.1	1,315.6	2,445.4	6,091.5	11,322.5	42.2	9.6	53.8	9.1	215,973
1976	1,836.1	4,116.8	1,819.0	4,081.1	1,455.4	2,557.8	6,675.1	11,731.2	44.6	5.6	56.9	5.8	218,035
1977	2,047.5	4,310.5	2,026.9	4,279.3	1,611.4	2,659.1	7,316.6	12,073.6	47.5	6.3	60.6	6.5	220,239
1978	2,313.5	4,545.2	2,291.4	4,493.7	1,820.2	2,791.7	8,177.6	12,542.3	50.9	7.7	65.2	7.6	222,585
1979	2,590.4	4,684.3	2,557.5	4,624.0	2,049.7	2,823.3	9,107.6	12,544.8	55.3	8.5	72.6	11.3	225,055
1980	2,819.5	4,668.0	2,784.2	4,611.9	2,285.7	2,773.9	10,037.1	12,180.9	60.4	9.2	82.4	13.5	227,726
1981	3,150.6	4,766.4	3,115.9	4,724.9	2,560.4	2,816.7	11,133.8	12,248.4	66.1	9.2	90.9	10.3	229,966
1982	3,273.2	4,662.7	3,242.1	4,623.6	2,718.7	2,817.3	11,709.0	12,133.7	70.2	6.3	96.5	6.2	232,188
1983	3,546.5	4,844.9	3,514.5	4,810.0	2,891.7	2,903.3	12,341.5	12,391.1	73.2	4.2	99.6	3.2	234,307
1984	3,933.5	5,182.5	3,902.4	5,138.2	3,205.5	3,085.2	13,562.6	13,053.5	75.9	3.9	103.9	4.3	236,348
1985	4,201.0	5,344.8	4,180.7	5,329.5	3,439.6	3,196.7	14,423.9	13,405.1	78.6	3.3	107.6	3.6	238,466
1986	4,435.1	5,502.6	4,422.2	5,489.9	3,647.5	3,328.0	15,156.8	13,829.2	80.6	2.7	109.6	1.9	240,651
1987	4,701.3	5,657.4	4,692.3	5,648.4	3,877.3	3,413.1	15,968.8	14,057.1	83.1	3.1	113.6	3.6	242,804
1988	5,062.6	5,879.9	5,049.6	5,862.9	4,172.8	3,527.3	17,030.4	14,395.9	86.1	3.7	118.3	4.1	245,021
1989	5,452.8	6,078.9	5,438.7	6,060.4	4,489.3	3,620.4	18,150.2	14,637.2	89.7	4.2	124.0	4.8	247,342

Table 1(cont.)
Selected National Indicators, Selected Years 1959-1995

Year	GNP		GDP		Personal Income				GDP Implicit Price Deflator		Consumer Price Index		Population (thousands)
	Current	Constant	Current	Constant	Total		Per Capita		Index	Percent Change	Index	Percent Change	
	(billions)	(chained 1992 dollars)	(billions)	(chained 1992 dollars)	Current	Constant	Current	Constant					
1990	5,764.9	6,159.1	5,743.8	6,138.7	4,791.6	3,666.1	19,173.1	14,669.5	93.6	4.3	130.7	5.4	249,913
1991	5,932.4	6,097.0	5,916.7	6,079.0	4,968.5	3,647.9	19,665.5	14,438.7	97.3	4.0	136.2	4.2	252,650
1992	6,255.5	6,255.5	6,244.4	6,244.4	5,264.2	3,752.1	20,610.1	14,690.0	100.0	2.7	140.3	3.0	255,419
1993	6,560.0	6,393.8	6,550.2	6,383.8	5,479.2	3,791.8	21,225.9	14,689.2	102.6	2.6	144.5	3.0	258,137
1994	6,922.4	6,592.8	6,931.4	6,604.2	5,750.2	3,880.0	22,060.2	14,885.4	105.0	2.3	148.2	2.6	260,660
1995	7,237.5	6,732.1	7,245.8	6,739.0	6,101.7	4,003.7	23,109.7	15,163.8	107.5	2.4	152.4	2.8	264,032

¹Deflated by the GNP Implicit Price Deflator

²Deflated by the GDP Implicit Price Deflator

³Deflated by the Consumer Price Index (COI-U)

⁴Prior to 1959 the GNP Implicit Price Deflator is given

⁵Data 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.

⁶Beginning with 1940, population includes military personnel overseas.

Note: Beginning with this volume, in accordance with the 1995 comprehensive review of the National Income and Product Accounts, constant dollars measures are calculated using chain-type annual weighted indexes. Unlike fixed-weight indices which are calculated using a single set of weights from the base period (the year that equals 100), chain-type indices are calculated using the weight of adjacent years. Annual changes are "chained" (multiplied) together to form a time series that allows for the effects of changes in relative prices and in the composition of outputs over time. A full explanation can be found in the Survey of Current Business, July 1995

Sources: Economic Report of the President, February 1996; Survey of Current Business, April 1996.

Table 2
State Population, Percentage Change, Selected Years 1950-1995

Region and State	Population (thousands) ¹										Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991	1992	1993	1994	1995	1950-1960	1960-1970	1970-1980	1980-1990	1990-1995
United States	151,326	179,323	203,185	226,546	248,718	252,106	255,011	257,795	260,341	262,890	1.6%	1.2%	1.0%	0.9%	1.1%
New England	9,315	10,509	11,848	12,348	13,207	13,204	13,198	13,230	13,270	13,305	1.1	1.1	0.4	0.6	0.1
Connecticut	2,007	2,535	3,032	3,108	3,287	3,289	3,276	3,276	3,275	3,271	2.1	1.6	0.2	0.5	-0.1
Maine	914	969	994	1,125	1,228	1,236	1,236	1,239	1,240	1,239	0.6	0.3	1.2	0.8	0.2
Massachusetts	4,691	5,149	5,689	5,737	6,016	5,999	5,998	6,017	6,041	6,071	0.9	0.9	0.1	0.5	0.2
New Hampshire	533	607	738	921	1,109	1,108	1,114	1,123	1,137	1,148	1.2	1.8	2.0	1.7	0.7
Rhode Island	792	859	950	947	1,003	1,005	1,002	1,000	997	992	0.8	1.0	<	0.6	-0.2
Vermont	378	390	445	511	563	568	571	575	580	585	0.3	1.2	1.3	0.9	0.8
Mideast	33,626	38,479	42,380	42,236	43,658	43,884	44,085	44,294	44,407	44,511	1.3	0.9	0.0	0.3	0.4
Delaware	318	446	548	594	666	680	690	699	706	717	2.9	1.9	0.8	1.1	1.4
District of Columbia ²	802	764	757	638	607	595	586	579	570	555	-0.5	-0.1	-1.9	-0.5	-1.9
Maryland	2,343	3,101	3,922	4,217	4,781	4,859	4,909	4,953	5,006	5,039	2.4	2.1	0.7	1.2	1.0
New Jersey	4,835	6,067	7,168	7,365	7,730	7,767	7,811	7,860	7,904	7,950	2.0	1.5	0.3	0.5	0.6
New York	14,830	16,782	18,191	17,558	17,991	18,037	18,099	18,170	18,169	18,191	1.2	0.8	-0.4	0.2	0.2
Pennsylvania	10,498	11,319	11,794	11,864	11,883	11,946	11,989	12,033	12,052	12,060	0.7	0.4	0.1	<	0.3
Great Lakes	30,400	36,224	40,253	41,682	42,009	42,363	42,663	42,934	43,184	43,381	1.6	1.0	0.3	0.1	0.6
Illinois	8,712	10,081	11,114	11,427	11,431	11,516	11,596	11,670	11,752	11,790	1.4	0.9	0.3	<	0.6
Indiana	3,934	4,662	5,194	5,490	5,544	5,603	5,652	5,707	5,752	5,797	1.6	1.0	0.5	0.1	0.9
Michigan	6,372	7,823	8,875	9,262	9,295	9,366	9,418	9,453	9,496	9,538	1.9	1.2	0.4	<	0.5
Ohio	7,947	9,706	10,652	10,798	10,847	10,929	11,000	11,059	11,102	11,134	1.8	0.9	0.1	<	0.5
Wisconsin	3,435	3,952	4,418	4,706	4,892	4,948	4,996	5,045	5,082	5,122	1.3	1.1	0.6	0.4	0.9
Plains	14,062	15,395	16,324	17,183	17,660	17,797	17,934	18,082	18,210	18,351	0.9	0.6	0.5	0.3	0.8
Iowa	2,621	2,758	2,825	2,914	2,777	2,792	2,808	2,822	2,829	2,843	0.5	0.2	0.3	-0.5	0.5
Kansas	1,905	2,179	2,249	2,364	2,478	2,492	2,514	2,532	2,554	2,564	1.3	0.3	0.5	0.5	0.7
Minnesota	2,982	3,414	3,805	4,076	4,376	4,429	4,475	4,526	4,567	4,615	1.3	1.0	0.7	0.7	1.0
Missouri	3,955	4,320	4,677	4,917	5,117	5,157	5,189	5,233	5,278	5,319	0.8	0.8	0.5	0.4	0.8
Nebraska	1,326	1,411	1,484	1,570	1,578	1,592	1,604	1,615	1,623	1,639	0.6	0.5	0.5	0.1	0.7
North Dakota	620	632	618	653	639	634	635	637	638	642	0.2	-0.2	0.5	-0.2	0.1
South Dakota	653	681	666	691	696	702	710	717	721	730	0.4	-0.2	0.4	0.1	0.9
Southeast	33,792	38,754	43,814	52,668	59,268	60,265	61,097	61,927	62,774	63,571	1.3	1.2	1.7	1.1	1.4
Alabama	3,062	3,267	3,444	3,894	4,040	4,087	4,131	4,182	4,219	4,246	0.6	0.5	1.2	0.4	1.0
Arkansas	1,910	1,786	1,923	2,286	2,351	2,371	2,396	2,427	2,453	2,485	-0.7	0.7	1.6	0.3	1.1
Florida	2,771	4,952	6,789	9,746	12,938	13,291	13,513	13,714	13,953	14,184	4.4	2.7	3.0	2.5	1.8
Georgia	3,445	3,943	4,590	5,463	6,478	6,625	6,767	6,906	7,055	7,209	1.3	1.4	1.6	1.6	2.0

Table 2 (cont.)
State Population, Percentage Change, Selected Years 1950-1995

Region and State	Population (thousands) ¹										Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1991	1992	1993	1994	1995	1950-1960	1960-1970	1970-1980	1980-1990	1990-1995
Southeast (continued)															
Kentucky	2,945	3,038	3,219	3,661	3,687	3,715	3,753	3,794	3,827	3,857	0.3	0.6	1.2	0.1	0.9
Louisiana	2,684	3,257	3,643	4,206	4,220	4,241	4,274	4,290	4,315	4,338	1.8	1.1	1.3	<	0.5
Mississippi	2,179	2,178	2,217	2,521	2,575	2,592	2,612	2,639	2,669	2,696	0.0	0.2	1.2	0.2	0.9
North Carolina	4,062	4,556	5,082	5,882	6,632	6,754	6,841	6,960	7,070	7,202	1.1	1.0	1.4	1.1	1.6
South Carolina	2,117	2,383	2,591	3,122	3,486	3,556	3,595	3,629	3,664	3,667	1.1	0.8	1.7	1.0	1.0
Tennessee	3,292	3,567	3,924	4,591	4,877	4,949	5,020	5,094	5,175	5,247	0.8	0.9	1.5	0.6	1.4
Virginia	3,319	3,967	4,648	5,347	6,189	6,286	6,388	6,475	6,552	6,615	1.6	1.5	1.3	1.4	1.3
West Virginia	2,006	1,860	1,744	1,950	1,793	1,799	1,807	1,819	1,822	1,825	-0.8	-0.7	1.1	-0.9	0.3
Southwest	11,375	14,161	16,544	21,276	25,312	25,833	26,329	26,871	27,365	28,071	2.0	1.4	2.2	1.6	2.0
Arizona	750	1,302	1,772	2,718	3,665	3,750	3,841	3,953	4,075	4,305	4.2	2.7	3.5	2.6	3.0
New Mexico	681	951	1,016	1,303	1,515	1,548	1,583	1,619	1,654	1,690	2.8	0.6	2.2	1.4	2.1
Oklahoma	2,233	2,328	2,559	3,025	3,146	3,168	3,207	3,234	3,258	3,275	0.4	0.9	1.5	0.4	0.8
Texas	7,711	9,580	11,197	14,229	16,986	17,367	17,697	18,065	18,378	18,801	2.0	1.4	2.1	1.6	1.9
Rocky Mountain	3,485	4,317	5,005	6,551	7,277	7,442	7,630	7,841	8,029	8,222	1.9	1.4	2.4	1.0	2.3
Colorado	1,325	1,754	2,207	2,890	3,294	3,369	3,464	3,568	3,656	3,748	2.4	2.1	2.4	1.2	2.4
Idaho	589	667	713	944	1,007	1,039	1,067	1,102	1,133	1,166	1.2	0.6	2.4	0.6	2.7
Montana	591	675	694	787	799	808	823	841	856	870	1.2	0.3	1.2	0.2	1.6
Utah	689	891	1,059	1,461	1,723	1,767	1,812	1,861	1,908	1,958	2.3	1.6	2.8	1.5	2.4
Wyoming	291	330	332	470	454	458	464	470	476	479	1.2	0.1	2.9	-0.4	1.1
Far West	15,275	21,483	27,014	32,600	40,327	41,319	42,077	42,616	43,102	43,477	2.9	2.0	1.7	1.9	1.4
Alaska	129	226	302	402	550	569	587	598	606	603	4.3	2.5	2.5	2.7	1.7
California	10,586	15,717	19,953	23,668	29,758	30,396	30,883	31,172	31,431	31,565	3.3	2.1	1.6	2.0	1.1
Hawaii	500	633	770	965	1,108	1,130	1,148	1,160	1,179	1,179	2.1	1.8	2.0	1.3	1.2
Nevada	160	285	489	800	1,202	1,286	1,334	1,386	1,457	1,533	4.4	4.2	3.9	3.3	4.3
Oregon	1,521	1,769	2,091	2,633	2,842	2,921	2,978	3,040	3,086	3,149	1.4	1.5	2.1	0.7	1.9
Washington	2,379	2,853	3,409	4,132	4,867	5,018	5,147	5,260	5,343	5,448	1.7	1.6	1.8	1.5	2.1

< rounds to zero

¹Resident population, excluding military personnel overseas

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

Source: U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 3
State Personal Income, Percentage Change, Selected Years 1970-1995

	Personal Income (millions)						Average Annual Percentage Change		
	1970	1980	1990	1993	1994	1995	1970-1980	1980-1990	1990-1995
United States	\$829,952	\$2,279,172	\$4,770,005	\$5,471,129	\$5,739,851	\$6,097,977	10.6%	7.7%	5.0%
New England	53,162	131,783	300,283	329,243	342,546	364,595	9.5	8.6	4.0
Connecticut	15,428	38,108	86,749	95,220	98,434	104,056	9.5	8.6	3.7
Maine	3,398	9,313	21,137	22,977	23,703	24,957	10.6	8.5	3.4
Massachusetts	25,937	61,704	139,644	152,531	159,142	170,185	9.1	8.5	4.0
New Hampshire	2,901	9,108	22,984	25,549	27,390	29,381	12.1	9.7	5.0
Rhode Island	3,884	9,150	19,782	21,744	22,145	23,601	8.9	8.0	3.6
Vermont	1,614	4,399	9,987	11,223	11,733	12,415	10.5	8.5	4.4
Mideast	195,762	458,491	977,564	1,090,608	1,133,015	1,193,674	8.9	7.9	4.1
Delaware	2,537	6,316	14,515	16,781	17,579	18,843	9.5	8.7	5.4
District of Columbia ¹	3,785	7,962	15,469	17,615	18,068	18,541	7.7	6.9	3.7
Maryland	17,794	46,024	107,872	120,330	126,637	132,784	10.0	8.9	4.2
New Jersey	34,764	86,327	192,924	216,990	224,474	237,155	9.5	8.4	4.2
New York	88,912	193,271	416,421	457,517	476,626	501,965	8.1	8.0	3.8
Pennsylvania	47,969	118,592	230,361	261,376	269,632	284,386	9.5	6.9	4.3
Great Lakes	168,170	425,095	787,983	905,527	958,103	1,016,245	9.7	6.4	5.2
Illinois	51,032	125,702	234,619	268,318	281,732	298,413	9.4	6.4	4.9
Indiana	19,718	51,115	95,404	112,116	117,815	124,384	10.0	6.4	5.4
Michigan	36,873	95,087	174,211	198,910	214,473	228,369	9.9	6.2	5.6
Ohio	43,232	106,648	196,880	224,420	236,614	251,037	9.4	6.3	5.0
Wisconsin	17,316	46,543	86,869	101,762	107,469	114,042	10.4	6.4	5.6
Plains	62,351	163,442	315,716	360,070	382,751	403,058	10.1	6.8	5.0
Iowa	10,858	27,716	47,140	52,396	57,073	59,453	9.8	5.5	4.8
Kansas	8,528	23,412	44,620	51,247	53,255	56,028	10.6	6.7	4.7
Minnesota	15,305	41,457	84,996	97,949	104,783	110,494	10.5	7.4	5.4
Missouri	17,918	45,987	90,511	103,038	108,952	116,154	9.9	7.0	5.1
Nebraska	5,652	14,308	27,858	31,835	33,366	35,161	9.7	6.9	4.8
North Dakota	1,946	5,123	9,767	10,863	11,620	11,945	10.2	6.7	4.1
South Dakota	2,144	5,438	10,824	12,742	13,702	14,272	9.8	7.1	5.7
Southeast	145,747	452,556	1,001,437	1,181,182	1,249,083	1,333,148	12.0	8.3	5.9
Alabama	10,210	30,128	61,637	72,957	77,018	81,578	11.4	7.4	5.8
Arkansas	5,484	17,077	33,035	39,703	42,142	44,958	12.0	6.8	6.4
Florida	27,247	97,357	248,746	290,074	304,114	326,668	13.6	9.8	5.6
Georgia	15,635	46,061	113,064	135,718	145,420	156,555	11.4	9.4	6.7
Kentucky	10,175	29,609	55,711	65,131	68,620	72,762	11.3	6.5	5.5
Louisiana	11,279	37,030	62,252	73,718	78,050	82,422	12.6	5.3	5.8
Mississippi	5,793	17,472	32,757	39,196	42,458	44,998	0.1	0.1	6.6
North Carolina	16,599	47,583	110,926	133,180	141,017	151,841	11.1	8.8	6.5
South Carolina	7,865	23,901	53,956	62,179	65,735	69,786	11.8	8.5	5.3
Tennessee	12,473	37,389	79,690	96,658	103,398	110,579	11.6	7.9	6.8
Virginia	17,574	53,244	124,252	143,094	150,305	158,669	11.7	8.8	5.0
West Virginia	5,412	15,705	25,411	29,572	30,806	32,333	11.2	4.9	4.9
Southwest	59,972	207,312	425,346	507,103	536,163	575,072	13.2	7.5	6.2
Arizona	6,839	25,519	60,851	72,900	79,010	86,420	14.1	9.1	7.3
New Mexico	3,237	10,773	21,949	26,691	28,338	30,685	12.8	7.4	6.9
Oklahoma	8,871	28,742	49,042	56,123	58,254	60,901	12.5	5.5	4.4
Texas	41,025	142,278	293,503	351,390	370,561	397,067	13.2	7.5	6.2
Rocky Mountain	18,839	63,456	123,353	152,352	161,175	173,325	12.9	6.9	7.0
Colorado	9,025	31,163	63,518	78,455	83,009	89,771	13.2	7.4	7.2
Idaho	2,513	8,129	15,499	19,371	20,559	21,993	12.5	6.7	7.2
Montana	2,478	6,962	12,031	14,817	15,158	16,052	10.9	5.6	5.9
Utah	3,542	11,785	24,570	30,500	32,940	35,577	12.8	7.6	7.7
Wyoming	1,282	5,417	7,736	9,209	9,509	9,932	15.5	3.6	5.1
Far West	125,950	377,038	842,322	945,045	977,014	1,038,409	11.6	8.4	4.3
Alaska	1,543	5,611	11,642	13,632	14,131	14,488	13.8	7.6	4.5
California	95,657	280,601	636,593	697,911	715,923	760,431	11.4	8.5	3.6
Hawaii	3,811	10,514	23,741	27,505	28,304	29,184	10.7	8.5	4.2
Nevada	2,411	9,376	24,524	30,973	34,112	37,319	14.5	10.1	8.8
Oregon	8,218	26,251	49,841	59,235	62,938	67,870	12.3	6.6	6.4
Washington	14,310	44,686	95,980	115,788	121,606	129,117	12.1	7.9	6.1

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, September 1996 (from STAT-USA)

Table 4
State Personal Income Per Capita, with Percentage Change, Selected Years 1970-1995

	Personal Income (millions)						Average Annual Percentage Change		
	1970	1980	1990	1993	1994	1995	1970-1980	1980-1990	1990-1995
United States	4,072	10,029	19,142	21,224	22,047	23,208	9.43%	6.68%	3.93%
New England	4,230	10,655	22,715	24,876	25,812	27,388	9.68	7.86	3.81
Connecticut	4,848	12,246	26,375	29,048	30,054	31,776	9.71	7.97	3.80
Maine	3,141	8,259	17,167	18,533	19,111	20,105	10.15	7.59	3.21
Massachusetts	4,280	10,745	23,203	25,346	26,343	28,021	9.64	8.00	3.85
New Hampshire	3,768	9,854	20,671	22,725	24,093	25,587	10.09	7.69	4.36
Rhode Island	3,849	9,646	19,691	21,753	22,217	23,844	9.62	7.40	3.90
Vermont	3,381	8,583	17,691	19,495	20,221	21,231	9.76	7.50	3.72
Mideast	4,328	10,846	22,366	24,633	25,514	26,844	9.62	7.51	3.72
Delaware	4,437	10,614	21,696	23,989	24,784	26,273	9.11	7.41	3.90
District of Columbia ¹	4,547	12,487	25,628	30,475	31,660	33,452	10.63	7.45	5.47
Maryland	4,182	10,889	22,483	24,290	25,318	26,333	10.04	7.52	3.21
New Jersey	4,532	11,703	24,925	27,611	28,400	29,848	9.95	7.85	3.67
New York	4,601	11,003	23,132	25,201	26,228	27,678	9.11	7.71	3.65
Pennsylvania	3,811	9,989	19,365	21,727	22,372	23,558	10.12	6.84	4.00
Great Lakes	4,021	10,193	18,726	21,080	22,186	23,386	9.75	6.27	4.54
Illinois	4,370	10,986	20,494	22,961	23,974	25,225	9.66	6.43	4.24
Indiana	3,697	9,307	17,174	19,650	20,482	21,433	9.67	6.32	4.53
Michigan	4,077	10,273	18,710	21,026	22,584	23,915	9.68	6.18	5.03
Ohio	3,904	9,872	18,125	20,289	21,312	22,514	9.72	6.26	4.43
Wisconsin	3,693	9,874	17,720	20,174	21,148	22,261	10.33	6.02	4.67
Plains	3,568	9,495	17,849	19,911	21,014	21,992	10.28	6.52	4.26
Iowa	3,635	9,505	16,959	18,571	20,172	20,921	10.09	5.96	4.29
Kansas	3,538	9,877	17,988	20,215	20,851	21,841	10.81	6.18	3.96
Minnesota	3,752	10,149	19,374	21,649	22,942	23,971	10.46	6.68	4.35
Missouri	3,551	9,341	17,656	19,682	20,644	21,819	10.16	6.57	4.33
Nebraska	3,581	9,096	17,624	19,727	20,555	21,477	9.77	6.84	4.03
North Dakota	3,014	7,825	15,324	17,058	18,204	18,625	10.01	6.95	3.98
South Dakota	2,958	7,866	15,538	17,774	18,934	19,576	10.27	7.04	4.73
Southeast	3,070	8,556	16,840	19,074	19,899	20,970	10.79	7.01	4.48
Alabama	2,736	7,720	15,225	17,451	18,256	19,181	10.93	7.03	4.73
Arkansas	2,620	7,457	14,032	16,366	17,182	18,101	11.03	6.53	5.22
Florida	3,655	9,894	19,106	21,136	21,799	23,061	10.47	6.80	3.83
Georgia	3,165	8,395	17,378	19,662	20,612	21,741	10.25	7.55	4.58
Kentucky	2,939	8,079	15,088	17,167	17,931	18,849	10.64	6.45	4.55
Louisiana	2,892	8,761	14,761	17,182	18,088	18,981	11.72	5.36	5.16
Mississippi	2,379	6,915	12,710	14,846	15,906	16,683	0.11	0.06	5.59
North Carolina	3,024	8,067	16,664	19,158	19,949	21,103	10.31	7.52	4.84
South Carolina	2,799	7,624	15,421	17,129	17,941	18,998	10.54	7.30	4.26
Tennessee	2,951	8,123	16,295	18,974	19,979	21,038	10.66	7.21	5.24
Virginia	3,543	9,918	19,996	22,107	22,944	23,974	10.84	7.26	3.70
West Virginia	2,783	8,041	14,177	16,261	16,902	17,687	11.19	5.83	4.52
Southwest	3,333	9,675	16,752	18,911	19,593	20,608	11.25	5.64	4.23
Arizona	3,464	9,328	16,542	18,479	19,389	20,489	10.41	5.90	4.37
New Mexico	2,905	8,222	14,441	16,520	17,138	18,206	10.96	5.79	4.74
Oklahoma	3,189	9,444	15,584	17,360	17,880	18,580	11.47	5.14	3.58
Texas	3,384	9,922	17,219	19,498	20,163	21,206	11.36	5.67	4.25
Rocky Mountain	3,422	9,623	16,900	19,446	20,075	21,107	10.89	5.79	4.55
Colorado	3,708	10,710	19,224	22,015	22,707	23,961	11.19	6.02	4.50
Idaho	3,228	8,569	15,317	17,604	18,145	18,906	10.26	5.98	4.30
Montana	3,230	8,825	15,042	17,619	17,707	18,445	10.57	5.48	4.16
Utah	3,048	8,003	14,204	16,399	17,264	18,232	10.13	5.90	5.12
Wyoming	3,551	11,414	17,061	19,606	19,977	20,684	12.39	4.10	3.93
Far West	4,400	11,503	20,773	22,155	22,668	23,882	10.09	6.09	2.83
Alaska	4,642	13,863	21,047	22,801	23,344	24,002	11.56	4.26	2.66
California	4,520	11,792	21,287	22,356	22,778	24,073	10.06	6.08	2.49
Hawaii	4,482	10,860	21,333	23,599	24,016	24,590	9.25	6.98	2.88
Nevada	4,479	11,577	20,124	22,411	23,412	24,390	9.96	5.68	3.92
Oregon	3,670	9,938	17,437	19,518	20,393	21,611	10.47	5.78	4.39
Washington	4,088	10,755	19,583	22,018	22,759	23,774	10.16	6.18	3.95

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, September 1996 (from STAT-USA)

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) is the sum of on-budget transactions, which include most general fund and trust fund receipts and expenditures, plus the off-budget 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 re-

turns are used to derive accruals for corporate profits and excise taxes and to estimate contributions to social insurance. However, budget data are the basis for estimating personal tax receipts.

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

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

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

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

Table 5
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1995
(millions)

Fiscal Year	Total Budget ¹		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
	Receipts	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.
1901-1916	10,218	10,155	63	0.6	0.6	1,225	n.a.	n.a.	n.a.
1917-1919	9,876	33,124	-23,248	-235.4	-70.2	25,485	n.a.	n.a.	n.a.
1920-1929	43,181	35,556	7,625	17.7	21.4	16,931	n.a.	n.a.	n.a.
1930-1939	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	91.6	2,219	2.4
1945	45,159	92,712	-47,553	-105.3	-51.3	235,182	110.9	3,112	3.4
1946	39,296	55,232	-15,936	-40.6	-28.9	241,861	113.8	4,111	7.4
1947	38,514	34,496	4,018	10.4	11.6	224,339	100.6	4,204	12.2
1948	41,560	29,764	11,796	28.4	39.6	216,270	87.5	4,341	14.6
1949	39,415	38,835	580	1.5	1.5	214,322	81.6	4,523	11.6
1950	39,443	42,562	-3,119	-7.9	-7.3	219,023	82.4	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	60.0	5,156	6.8
1954	69,701	70,855	-1,154	-1.7	-1.6	224,499	61.0	4,811	6.8
1955	65,451	68,444	-2,993	-4.6	-4.4	226,616	58.9	4,850	7.1
1956	74,587	70,640	3,947	5.3	5.6	222,156	53.4	5,079	7.2
1957	79,990	76,578	3,412	4.3	4.5	219,320	50.0	5,354	7.0
1958	79,636	82,405	-2,769	-3.5	-3.4	226,336	50.5	5,604	6.8
1959	79,249	92,098	-12,849	-16.2	-14.0	234,701	48.9	5,762	6.3
1960	92,492	92,191	301	0.3	0.3	236,840	46.9	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	-7,146	-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	43.5	7,740	7.0
1964	112,613	118,528	-5,915	-5.3	-5.0	256,849	41.1	8,199	6.9
1965	116,817	118,228	-1,411	-1.2	-1.2	260,778	38.9	8,591	7.3
1966	130,835	134,523	-3,688	-2.8	-2.7	263,714	35.9	9,386	7.0
1967	148,822	157,464	-8,643	-5.8	-5.5	266,626	33.6	10,268	6.5
1968	152,973	178,134	-25,161	-16.4	-14.1	289,545	34.2	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, 1789-1995

(millions)

Fiscal Year	Total Budget		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	7.3
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.8	14,841	7.1
1972	207,309	230,681	-23,373	-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	26.8	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	371,792	-73,732	-24.7	-19.8	477,404	28.3	26,729	7.2
TQ	81,232	95,975	-14,744	-18.2	-15.4	495,509	27.8	6,949	7.2
1977	355,559	409,218	-53,659	-66.1	-13.1	549,103	28.6	29,901	7.3
1978	399,561	458,746	-59,186	-16.6	-12.9	607,125	28.2	35,459	7.7
1979	463,302	504,032	-40,729	-10.2	-8.1	640,308	26.4	42,634	8.5
1980	517,112	590,047	-72,935	-15.7	-12.4	709,838	26.8	52,543	8.9
1981	599,272	678,249	-78,976	-15.3	-11.6	785,338	26.5	68,775	10.1
1982	617,766	745,755	-127,989	-21.4	-17.2	919,785	29.5	85,044	11.4
1983	600,562	808,380	-207,818	-33.6	-25.7	1,131,596	34.1	89,829	11.1
1984	666,457	851,846	-185,388	-30.9	-21.8	1,300,498	35.2	111,123	13.0
1985	734,057	946,391	-212,334	-31.9	-22.4	1,499,908	37.8	129,504	13.7
1986	769,091	990,336	-221,245	-30.1	-22.3	1,736,709	41.2	136,060	13.7
1987	854,143	1,003,911	-149,769	-19.5	-14.9	1,888,680	42.4	138,647	13.8
1988	908,954	1,064,140	-155,187	-18.2	-14.6	2,050,799	42.7	151,834	14.3
1989	990,691	1,143,172	-152,481	-16.8	-13.3	2,189,882	42.3	169,412	14.8
1990	1,031,321	1,252,515	-221,194	-22.3	-17.7	2,410,722	44.0	184,711	14.7
1991	1,054,272	1,323,631	-269,359	-25.5	-20.4	2,688,137	47.4	194,109	14.7
1992	1,090,453	1,380,856	-290,403	-26.6	-21.0	1,998,834	50.6	199,457	14.4
1993	1,153,535	1,408,675	-255,140	-22.1	-18.1	3,247,471	51.9	198,822	14.1
1994	1,257,737	1,460,841	-203,104	-16.1	-13.9	3,432,123	51.7	202,962	13.9
1995	1,355,213	1,519,133	-163,920	-12.1	-10.8	3,603,412	51.4	232,187	15.3

¹Total budget figures include 'on-budget' and 'off-budget' items.

n.a. - not available

TQ - transition quarter

Source: American Council computations based on *Historical Tables: Budget of the United States Government, FY 1997*, tables 1.1,5.1 and 7.1

Table 6
Federal Receipts and Expenditures, Selected Years 1965-1995
 (billions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Receipts	\$125.8	\$195.1	\$297.4	\$561.5	\$811.3	\$850.1	\$937.4	\$997.2	\$1,079.3	\$1,129.8	\$1,149.0	\$1,198.5	\$1,275.3	\$1,377.0	\$1,478.4
Personal Taxes and Nontaxes	53.7	92.2	125.4	256.2	343.7	358.3	402.4	414.4	463.4	485.7	476.9	490.8	523.6	561.4	614.9
Income Taxes	50.9	88.5	120.4	249.5	336.7	350.7	394.1	405.6	453.2	472.7	464.4	478.1	509.2	544.5	598.1
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	12.9	15.1	14.8
Other ¹	0.1	0.1	0.1	0.2	0.6	0.6	1.0	1.2	1.3	1.4	1.6	1.4	1.6	1.8	2.0
Corporate Profits	28.9	30.6	43.6	70.3	76.3	83.8	103.2	111.0	117.1	118.0	109.8	118.6	137.5	164.4	184.3
Indirect Taxes and Nontaxes	16.6	19.5	24.2	39.7	58.2	53.2	57.8	60.9	61.7	65.1	79.7	81.9	88.2	92.6	91.2
Excise Taxes	13.9	15.7	16.4	26.9	34.5	30.4	31.7	34.7	33.1	35.1	46.1	45.9	49.2	53.1	56.5
Customs Duties	1.6	2.5	5.9	7.2	12.2	13.7	15.5	16.4	17.5	17.5	16.9	18.3	19.9	21.1	19.5
Other ²	1.1	1.3	2.0	5.6	11.5	9.2	10.6	9.8	11.1	12.4	16.8	17.7	19.1	18.4	15.2
Contributions for Social Insurance	26.6	52.8	104.2	195.3	333.1	354.7	374.1	410.9	437.1	461.1	482.6	507.1	526.0	558.6	588.0
Expenditures	\$122.4	\$209.1	\$371.3	\$622.5	\$974.2	\$1,027.6	\$1,066.3	\$1,118.5	\$1,192.7	\$1,284.5	\$1,345.0	\$1,479.4	\$1,530.9	\$1,567.3	\$1,640.1
Purchases of Goods and Services	67.2	100.5	135.0	215.2	342.5	362.3	378.2	387.8	405.2	426.6	445.9	451.0	451.9	450.7	453.8
Transfer Payments	32.4	63.6	150.3	252.0	379.0	399.1	413.0	437.2	471.7	513.3	522.2	625.1	659.1	682.9	719.9
To Persons	30.3	61.6	146.8	247.0	366.9	386.2	401.8	425.8	460.3	500.0	550.1	608.5	641.8	666.4	708.4
To Foreigners	2.1	2.0	3.5	5.0	12.2	12.9	11.2	11.4	11.4	13.3	-27.9	16.6	17.3	16.5	11.5
Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.9	111.2	118.2	132.4	153.4	172.2	185.7	195.9	206.1
Net Interest Paid	8.4	14.1	23.0	52.7	126.9	130.5	137.8	148.4	166.7	179.9	192.7	195.8	192.3	201.4	229.1
Subsidies less Current Surplus															
of Government Enterprises	3.4	6.5	8.6	13.9	25.2	28.0	34.4	33.8	30.8	32.4	30.8	35.1	41.8	36.4	31.3
Less: Wage Accruals Less Disburseme	-	-	0.1	-	-0.2	-	-	-	-	0.1	-0.1	-	-	-	-
Surplus or Deficit³	3.40	-14.10	-73.90	-61.00	-162.90	-177.50	-128.90	-121.30	-113.40	-154.70	-196.00	-280.90	-255.60	-190.20	-161.70
Social Insurance Funds	2.0	3.6	-11.2	-4.4	33.1	40.0	49.7	73.8	80.9	80.1	65.0	48.4	42.3	60.1	59.5
Other	1.4	-17.7	-62.7	-56.6	-196.0	-217.5	-178.6	-195.1	-194.2	-234.8	-261.0	-329.3	-297.9	-250.3	-221.2

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

²Includes 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.

³The 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, *STAT-USA online*, comprehensive revision of the National Income and Product Accounts, January 1996, table 3.2 (in SA5954)

Table 7
Federal Receipts and Expenditures
as a Percentage of GDP and Per Capita, Selected Years 1965-1995

Year	Percentage of GDP			Per Capita		
	Receipts	Expenditures	Surplus or Deficit	Receipts	Expenditures	Surplus or Deficit ¹
1965	17.5%	17.0%	0.5%	\$647	\$630	\$17
1970	18.8	20.2	-1.4	951	1,020	-69
1975	18.2	22.8	-4.5	1,377	1,719	-342
1980	20.2	22.4	-2.2	2,466	2,734	-268
1985	19.4	23.3	-3.9	3,402	4,085	-683
1986	19.2	23.2	-4.0	3,533	4,270	-738
1987	20.0	22.7	-2.7	3,861	4,392	-531
1988	19.7	22.2	-2.4	4,070	4,565	-495
1989	19.8	21.9	-2.1	4,364	4,822	-458
1990	19.7	22.4	-2.7	4,521	5,140	-619
1991	19.4	22.7	-3.3	4,548	5,324	-776
1992	19.2	23.7	-4.5	4,692	5,792	-1,100
1993	19.5	23.4	-3.9	4,940	5,931	-990
1994	19.9	22.6	-2.7	5,283	6,013	-730
1995	20.4	22.6	-2.2	5,599	6,212	-612

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

Note: GDP and population figures appear in Table 1. All figures are based on the latest revision to the National Income and Product Accounts.

Source: ACIR calculations based on Bureau of Economic Analysis data published in *Survey of Current Business*, April 1996 and NIPA tables, 1959-1995 on the STAT-USA web site

Table 8
State and Local Receipts and Expenditures, Selected Years 1965-1995

(millions)

Year	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Receipts	\$72.3	\$129.0	\$225.6	\$361.4	\$528.7	\$570.6	\$594.9	\$631.4	\$681.0	\$728.9	\$784.2	\$844.3	\$897.1	\$946.4	\$996.1
Personal Taxes and Nontaxes	8.1	16.7	31.0	56.2	94.0	101.6	111.8	117.6	131.4	139.1	147.8	159.7	166.2	170.0	179.4
Income Taxes	4.4	10.9	22.5	42.6	72.1	77.4	86.0	89.9	101.4	106.3	110.4	118.1	123.4	125.7	133.5
Other ⁱ	3.7	5.8	8.6	13.6	21.8	24.2	25.9	27.7	30.0	32.9	37.4	41.6	42.8	44.3	45.9
Corporate Profits	2.0	3.7	7.3	14.5	20.2	22.7	23.9	26.0	24.2	22.5	23.6	24.4	26.3	30.9	34.4
Indirect Business Taxes and NonTaxes	46.1	74.8	115.8	172.3	271.4	291.5	307.1	324.6	353.0	377.6	398.4	423.7	451.8	479.9	504.3
Sales Taxes	18.2	31.6	51.7	82.9	131.1	139.9	150.3	161.5	172.7	183.2	190.0	202.2	212.9	227.4	238.3
Property Taxes	23.2	36.7	53.4	68.8	107.0	114.5	121.1	127.6	143.3	155.5	167.6	177.5	194.2	205.1	216.3
Other ⁱⁱ	4.7	6.5	10.7	20.6	33.3	37.1	35.7	35.4	37.1	39.0	40.8	44.0	44.8	47.4	49.7
Contributions for Social Insurance	5.0	9.2	16.8	29.7	42.8	47.3	49.2	51.9	54.1	57.4	60.9	64.3	66.9	69.7	71.9
Federal Grants-in-Aid	11.1	24.4	54.6	88.7	100.3	107.6	102.9	111.2	118.2	132.4	153.4	172.2	185.7	195.9	206.1
Current Expenditures	\$57.2	\$108.2	\$198.0	\$307.0	\$437.8	\$475.7	\$511.1	\$545.5	\$585.9	\$648.8	\$708.4	\$758.0	\$802.2	\$846.6	\$901.1
Purchases of Goods and Services	50.5	91.6	164.9	261.3	382.6	412.7	441.1	471.3	507.2	550.1	579.4	603.6	627.9	651.7	682.6
Durable and Nondurable Goods	n.a	n.a	18.2	33.5	46.1	46.6	50.3	53.8	60.6	67.4	70.1	73.3	76.9	80.6	87.5
Durable Goods	n.a	n.a	2.7	4.7	7.4	8.2	8.7	9.4	10.2	10.9	11.7	12.4	13.1	13.8	14.7
Nondurable Goods	n.a	n.a	15.5	28.8	38.7	38.4	41.6	44.4	50.4	56.5	58.4	60.9	63.8	66.8	72.8
Services	n.a	n.a	146.7	227.8	336.5	366.1	390.7	417.5	446.6	482.8	509.4	530.3	551	571.2	595.1
Compensation of Employees	n.a	n.a	120.2	191.7	283.4	305.8	327.2	351.2	377.5	411	434.8	456.7	477.5	496.4	516.2
Consumption of General Government Fixed Capital	n.a	n.a	14.3	22.2	30.7	32.8	35.2	37.3	39.7	42.3	44.7	46.6	49	51.4	54.2
Other Services	n.a	n.a	12.2	13.9	22.4	27.6	28.3	29	29.5	29.5	29.9	27	24.6	23.4	24.7
Transfer Payments to Persons	8.8	20.1	38.9	65.7	101.9	111.8	120.7	131	144.5	166.5	199	227.2	246.8	267.4	291.6
Net Interest Paid	-0.3	-1.8	-4.5	-19.3	-38.9	-40.7	-41.5	-44.6	-51.2	-51.7	-53.3	-54.7	-51.9	-49.8	-47.4
Less: Dividends Received by Government	0.0	0.2	0.9	1.9	4.5	5.1	5.9	6.9	8.1	9	9.5	10.1	10.5	11.4	12.6
Subsidies Less Current Surplus of Government Enterprises	-1.7	-1.6	-0.4	1.2	-3.3	-3	-3.4	-5.3	-6.6	-7.1	-7.2	-8	-10.1	-11.2	-13.1
Surplus or Deficitⁱⁱⁱ	\$15.1	\$20.8	\$27.6	\$54.4	\$91.0	\$94.9	\$83.8	\$85.9	\$95.1	\$80.1	\$75.8	\$86.3	\$94.9	\$99.7	\$95.0
Social Insurance Funds	3.4	6.9	13.1	26.9	47.0	52.8	54.8	56.7	60.2	59.9	64.3	68.0	66.9	62.9	58.2
Other	11.6	13.9	14.5	27.5	44.0	42.1	29.0	29.2	34.9	20.2	11.5	18.3	28.0	36.9	36.8

ⁱ 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

ⁱⁱ 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.

ⁱⁱⁱ 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 system, and the surplus or deficit resulting from all other government transactions.

Note: All figures represent the comprehensive revision to the National Income and Product Accounts as published in the January 1996 *Survey of Current Business* which also contains a discussion of the revisions and changed estimates. The major change affecting this table is the downward revision of state and local government expenditures that now reflect current expenditures only. Additionally, 'Government Purchases' have been replaced by 'Consumption Expenditures' which include CFC and exclude gross investment. For the convenience of readers, a more detailed breakdown of 'Consumption Expenditures' is provided.

Source: Department of Commerce, Bureau of Economic Analysis, *STAT-USA on line*, tables 3.3 and 3.7b (from SA5994)

Table 9
**State and Local Receipts and Expenditures as a Percentage of GDP and Per Capita
 Selected Years 1965-1995**

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	10.1%	8.0%	2.1%	1.6%	\$372	\$294	\$78	\$60
1970	12.5	10.4	2.0	1.3	629	528	101	68
1975	13.8	12.1	1.7	0.9	1,045	917	128	67
1980	13.0	11.0	2.0	1.0	1,587	1,348	239	121
1985	12.6	10.5	2.2	1.1	2,217	1,836	382	185
1986	12.9	10.8	2.1	1.0	2,371	1,977	394	175
1987	12.7	10.9	1.8	0.6	2,450	2,105	345	119
1988	12.5	10.8	1.7	0.6	2,577	2,226	351	119
1989	12.5	10.8	1.7	0.6	2,753	2,369	384	141
1990	12.7	11.3	1.4	0.4	2,917	2,596	321	81
1991	13.3	12.0	1.3	0.2	3,104	2,804	300	46
1992	13.5	12.1	1.4	0.3	3,306	2,968	338	72
1993	13.7	12.2	1.4	0.4	3,475	3,108	368	108
1994	13.7	12.2	1.4	0.5	3,631	3,248	382	142
1995	13.7	12.4	1.3	0.5	3,773	3,413	360	139

¹The NIPA surplus or deficit measure is divided in 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.

Note: GDP and population figures appear in Table 1. All figures are based on the 1995 comprehensive revision to the National Income and Product Accounts.

Source: American Council calculations based on Bureau of Economic Analysis data published in *Survey of Current Business*, April 1996 and NIPA tables, 1959-1995 on the STAT-USA web site

American Council on Education

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 that 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 intergovernmental 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 and 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 1955-1995

Fiscal Year ¹	Federal Grants-in-Aid (current millions)					Federal Grants Constant Dollars (1992 billions)		Exhibits: Grants for Payments to Individuals to Individuals (current millions)	
	Amount ²	Percent Increase or Decrease	As a Percentage of			Amount	Percent Real Increase or Decrease (-)	Amount	Percent of Total Grants
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product				
1955	\$3,207	4.9%	10.2%	4.7%	0.8%	\$17.9	3.5%	\$1,623	50.6%
1956	3,561	11.0	10.4	5.0	0.8	19.6	9.5	1,674	47.0
1957	3,974	11.6	10.5	5.2	0.9	20.8	6.1	1,802	45.3
1958	4,905	23.4	11.7	6.0	1.1	24.4	17.3	2,121	43.2
1959	6,463	31.8	14.2	7.0	1.3	31.2	27.9	2,364	36.6
1960	7,019	8.6	14.5	7.6	1.4	33.4	7.1	2,480	35.3
1961	7,126	1.5	13.5	7.3	1.3	33.8	1.2	2,618	36.7
1962	7,926	11.2	14.1	7.4	1.4	37.1	9.8	2,951	37.2
1963	8,602	8.5	14.2	7.7	1.4	39.3	5.9	3,280	38.1
1964	10,164	18.2	15.4	8.6	1.6	45.8	16.5	3,559	35.0
1965	10,910	7.3	15.1	9.2	1.6	48.2	5.2	3,718	34.1
1966	12,887	18.1	15.9	9.6	1.7	56.5	17.2	4,305	33.4
1967	15,233	18.2	16.8	9.7	1.9	64.8	14.7	4,818	31.6
1968	18,551	21.8	18.1	10.4	2.1	75.7	16.8	6,067	32.7
1969	20,164	8.7	17.8	11.0	2.1	77.7	2.6	7,238	35.9
1970	24,065	19.3	18.9	12.3	2.4	86.9	11.8	8,717	36.2
1971	28,099	16.8	19.7	13.4	2.6	94.9	9.2	10,527	37.5
1972	34,375	22.3	22.0	14.9	2.9	110.5	16.4	13,940	40.6
1973	41,847	21.7	24.3	17.0	3.2	128.8	16.6	13,871	33.1
1974	43,357	3.6	22.4	16.1	3.0	122.6	-4.8	14,841	34.2
1975	49,791	14.8	22.3	15.0	3.2	126.6	3.3	16,752	33.6
1976	59,094	18.7	24.4	15.9	3.4	139.4	10.1	20,043	33.9
TQ	15,920	n.a	n.a	16.6	3.5	36.2	n.a	5,081	31.9
1977	68,415	15.8	26.4	16.7	3.5	149.7	7.4	22,692	33.2
1978	77,889	13.8	27.5	17.0	3.5	159.5	6.5	24,777	31.8
1979	83,351	7.0	27.0	16.5	3.3	157.4	-1.3	27,535	33.0
1980	91,385	9.6	26.8	15.5	3.4	155.7	-1.1	32,619	35.7
1981	94,704	3.6	25.9	14.0	3.1	146.5	-5.9	37,818	39.9
1982	88,134	-6.9	22.9	11.8	2.7	127.5	-13.0	38,757	44.0
1983	92,448	4.9	22.8	11.4	2.7	127.7	0.2	42,536	46.0
1984	97,553	5.5	22.2	11.5	2.6	129.5	1.4	45,239	46.4
1985	105,852	8.5	22.1	11.2	2.6	135.6	4.7	49,321	46.6
1986	112,331	6.1	21.5	11.3	2.6	139.7	3.0	54,184	48.2
1987	108,400	-3.5	19.4	10.8	2.4	130.4	-6.7	57,703	53.2
1988	115,342	6.4	19.3	10.8	2.3	133.9	2.7	62,113	53.9
1989	121,928	5.7	19.0	10.7	2.3	136.2	1.7	66,523	54.6
1990	135,325	11.0	18.9	10.8	2.4	144.7	6.2	75,685	55.9
1991	154,519	14.2	20.0	11.7	2.6	158.6	9.6	90,744	58.7
1992	178,065	15.2	21.5	12.9	2.9	178.1	12.3	110,016	61.8
1993	193,612	8.7	22.1	13.7	3.0	188.7	6.0	121,519	62.8
1994	210,596	8.8	22.8	14.4	3.1	201.3	6.7	131,123	62.3
1995	224,992	6.8	n.a.	14.8	3.1	209.7	4.2	141,183	62.8

¹For 1955-1976, fiscal years ending June 30; 1977 and later, fiscal years ending September 30. The figures for the transition quarter appear under TQ.

²Grants-in-Aid figures published by OMB and used here may differ from those published by the Bureau of the Census or in the National Income and Product Accounts of the United States. For a full explanation see Special Analysis H of the 1990 *Budget of the United States*.

³State and Local Outlays are calculated as the sum of State and Local Current Consumption as shown in line 13 of the NIPA Table 3.3 and State and Local Net Government Investment as shown in line 26 of NIPA Table 5.2. Figures in this column for the years 1955-1958, not currently available from the BEA, have been taken from Significant Features of Fiscal Federalism, Volume 2, 1994.

Source: American Council computations based on *Budget of the United States, Historical Tables, 1996*, Table 12.1 pp. 193-194 and Bureau of Economic Analysis, *STAT-USA on line*, Tables 3.3 and 5.2 (AA5994, AB5994)

Table 11
Federal Grants-in-Aid to State and Local Governments, by Function, Selected Years 1965-1995

Function	(millions)											
	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	
Amount (in millions)												
Total	\$10,910	\$24,065	\$49,791	\$91,385	\$105,852	\$135,325	\$154,519	\$178,065	\$193,612	\$210,596	\$224,992	
Health ¹	624	3,849	8,810	15,758	24,451	43,890	55,783	71,416	79,665	86,265	93,587	
Income Security ²	3,512	5,795	9,352	18,495	27,153	35,189	38,864	43,486	46,991	51,532	55,123	
Education, Training, Employment, and Social Services ³	1,050	6,417	12,133	21,862	17,817	23,359	26,566	28,795	30,160	32,744	34,125	
Transportation ⁴	4,100	4,599	5,864	13,022	17,009	19,174	19,826	20,556	22,292	23,633	25,787	
Community and Regional Development ⁵	643	1,780	2,842	6,486	5,221	4,965	4,273	4,539	5,666	7,789	7,230	
Natural Resources and Environment ⁶	183	411	2,437	5,363	4,069	3,745	4,040	3,929	3,796	3,765	4,148	
General Government ⁷	226	479	7,072	8,616	6,838	2,309	2,224	2,274	2,131	2,098	2,172	
Agriculture	517	604	404	569	2,420	1,285	1,220	1,142	1,117	937	780	
Administration of Justice	-	42	725	529	95	574	940	987	987	992	1,222	
Energy	9	25	43	499	529	461	457	448	460	466	492	
Veterans' Benefits and Services	8	18	32	90	91	134	141	164	189	199	253	
National Defense	33	37	74	93	157	241	185	318	152	169	68	
All Other ⁸	4	9	2	3	2	-	-	11	6	8	5	
Percent of Total												
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Health ¹	5.7	16.0	17.7	17.2	23.1	32.4	36.1	40.1	41.1	41.0	41.6	
Income Security ²	32.2	24.1	18.8	20.2	25.7	26.0	25.2	24.4	24.3	24.5	24.5	
Education, Training, Employment, and Social Services ³	9.6	26.7	24.4	23.9	16.8	17.3	17.2	16.2	15.6	15.5	15.2	
Transportation ⁴	37.6	19.1	11.8	14.2	16.1	14.2	12.8	11.5	11.5	11.2	11.5	
Community and Regional Development ⁵	5.9	7.4	5.7	7.1	4.9	3.7	2.8	2.5	2.9	3.7	3.2	
Natural Resources and Environment ⁶	1.7	1.7	4.9	5.9	3.8	2.8	2.6	2.2	2.0	1.8	1.8	
General Government ⁷	2.1	2.0	14.2	9.4	6.5	1.7	1.4	1.3	1.1	1.0	1.0	
Agriculture	4.7	2.5	0.8	0.6	2.3	0.9	0.8	0.6	0.6	0.4	0.3	
Administration of Justice	-	0.2	1.5	0.6	0.1	0.4	0.6	0.6	0.5	0.5	0.5	
Energy	0.1	0.1	0.1	0.5	0.5	0.3	0.3	0.3	0.2	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	0.1	
National Defense	0.3	0.2	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.0	
All Other ⁸	<	<	<	<	<	-	-	<	<	<	<	

< rounds to zero

- represents zero

¹Mainly Medicaid.

² Includes supplemental feeding programs (WIC and CSFP), grants for family support payments, state child nutrition programs, food stamps, and subsidized housing programs.

³ Includes compensatory education programs for the disadvantaged, special education, education for the handicapped, social services block grant, children and families services programs, grants for foster care and adoption, human development services 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 State and Tribal Assistance Grants.

⁷ Includes General Revenue Sharing from 1973 to 1987.

⁸ Includes International Affairs and Commerce and Housing Credit for all years in which these exist as separate line items.

Note: For a full and detailed accounting of the contents of each line item see Budget of the United States Government, Historical Tables, 1996, Table 12.3

Source: American Council computations based on Budget of the United States Government, Historical Tables, 1996, Table 12.2

Table 12
Federal Expenditures, by State, FY 1995
(millions)

Region and State	Total	Grants ¹	Salaries and Wages	Direct Payments to Individuals ²	Procurement Contracts ³	Other Programs ⁴
United States⁵	\$1,326,294	\$224,313	\$165,725	\$711,661	\$177,760	\$46,825
New England	73,186	14,106	6,461	38,122	11,551	2,945
Connecticut	17,498	3,195	1,413	9,189	3,159	542
Maine	6,540	1,315	728	3,538	808	151
Massachusetts	35,858	6,829	2,953	18,024	6,193	1,858
New Hampshire	4,856	866	454	2,712	668	157
Rhode Island	5,763	1,276	638	3,227	464	158
Vermont	2,671	625	275	1,432	259	79
Mideast	257,544	47,733	35,700	135,192	29,098	9,821
Delaware	3,272	560	483	1,925	190	114
District of Columbia ⁶	21,776	2,238	11,394	2,595	4,093	1,456
Maryland	36,847	3,594	7,192	13,789	9,109	3,164
New Jersey	37,587	6,639	3,549	22,446	4,263	690
New York	93,781	24,348	7,160	53,704	6,083	2,486
Pennsylvania	64,281	10,354	5,922	40,733	5,360	1,911
Great Lakes	183,625	33,466	16,326	115,545	12,532	5,753
Illinois	50,934	9,487	5,436	31,148	3,255	1,607
Indiana	22,961	3,546	2,031	14,478	1,678	1,228
Michigan	39,372	7,589	2,867	25,832	2,014	1,069
Ohio	50,543	9,115	4,615	31,274	4,475	1,063
Wisconsin	19,815	3,729	1,377	12,813	1,110	786
Plains	90,960	14,588	9,593	48,315	11,858	6,605
Iowa	12,979	2,074	929	7,735	809	1,432
Kansas	12,440	1,649	1,741	7,076	1,204	769
Minnesota	18,825	3,685	1,649	10,573	1,595	1,324
Missouri	31,418	4,159	3,167	15,273	7,240	1,580
Nebraska	7,692	1,440	969	4,107	517	659
North Dakota	3,777	768	599	1,648	231	530
South Dakota	3,829	813	539	1,903	262	311
Southeast	335,198	50,138	45,290	181,701	49,422	8,644
Alabama	22,719	3,419	2,960	12,658	3,059	622
Arkansas	11,754	2,091	1,005	7,644	421	593
Florida	74,992	9,078	7,206	48,815	8,698	1,195
Georgia	33,121	5,461	5,801	16,769	4,315	775

Table 12 (cont.)
Federal Expenditures, by State, FY 1995
(Millions)

Region and State	Total	Grants	Salaries and Wages	Direct Payments to Individuals	Procurement Contracts	Other Programs
Southeast (continued)						
Kentucky	19,991	3,437	2,380	10,862	2,769	543
Louisiana	22,437	5,291	2,059	11,835	2,098	1,154
Mississippi	14,233	2,738	1,554	7,658	1,936	347
North Carolina	30,656	5,487	4,532	17,780	2,009	848
South Carolina	17,814	3,027	2,289	9,380	2,779	338
Tennessee	26,175	4,531	2,691	14,375	4,032	545
Virginia	51,305	3,504	12,016	17,697	16,598	1,489
West Virginia	10,001	2,074	797	6,228	708	195
Southwest	131,881	20,826	17,243	67,982	21,709	4,122
Arizona	20,705	3,150	2,413	11,568	3,098	476
New Mexico	11,794	1,866	1,622	4,278	3,690	338
Oklahoma	16,086	2,472	2,614	9,311	1,152	537
Texas	83,296	13,338	10,594	42,825	13,769	2,771
Rocky Mountain	40,356	6,239	6,522	18,289	7,261	2,044
Colorado	19,196	2,391	3,390	8,432	4,160	823
Idaho	5,320	849	604	2,676	976	215
Montana	4,808	933	628	2,336	336	575
Utah	8,526	1,318	1,519	3,718	1,625	346
Wyoming	2,506	748	381	1,127	164	85
Far West	213,544	37,217	28,590	106,515	34,329	6,891
Alaska	4,198	1,125	1,287	991	708	87
California	152,534	26,934	18,376	75,818	26,537	4,868
Hawaii	7,529	1,162	2,310	3,111	777	169
Nevada	6,628	882	816	3,824	917	188
Oregon	13,756	2,763	1,405	8,453	630	505
Washington	28,899	4,351	4,396	14,318	4,760	1,074

¹Among the largest programs in this category are Medicaid, AFDC, and highway programs. Details on these programs can be found in the Social Features section of this volume.

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

³Defense spending accounts for 62% of the total in this category.

⁴Includes grant amounts other than those for state and local governments, and direct payments other than those to individuals. Agricultural programs represent about 18% of the total amount in this category.

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

⁶Because 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 1995*, Table 1.

Table 13

Federal Grants to State and Local Governments, with Annual Percentage Change Selected Years 1988-1994

Region and State	Amount (millions)							Annual Percentage Change					
	1988	1989	1990	1991	1992	1993	1994	1989	1990	1991	1992	1993	1994
United States	\$109,834	\$117,830	\$130,560	\$149,307	\$173,972	\$191,029	\$214,239	7.3%	10.8%	14.4%	16.5%	9.8%	12.1%
New England	6,901	7,598	8,169	9,885	11,282	11,693	13,160	10.1	7.5	21.0	14.1	3.6	12.5
Connecticut	1,542	1,771	1,973	2,393	2,593	2,691	3,028	14.9	11.4	21.3	8.4	3.8	12.5
Maine	665	688	762	926	1,047	1,166	1,269	3.5	10.8	21.5	13.1	11.4	8.8
Massachusetts	3,328	3,688	3,857	4,709	5,218	5,520	6,261	10.8	4.6	22.1	10.8	5.8	13.4
New Hampshire	398	411	427	540	935	652	956	3.3	3.9	26.5	73.1	-30.3	46.6
Rhode Island	644	684	773	908	986	1,107	1,100	6.2	13.0	17.5	8.6	12.3	-0.6
Vermont	324	356	377	409	503	557	546	9.9	5.9	8.5	23.0	10.7	-2.0
Mideast	23,938	26,129	28,526	31,556	36,180	39,637	42,422	9.2	9.2	10.6	14.7	9.6	7.0
Delaware	319	313	313	386	425	455	472	-1.9	0.0	23.3	10.1	7.1	3.7
Maryland	2,004	2,156	2,350	2,557	2,940	3,310	3,637	7.6	9.0	8.8	15.0	12.6	9.9
New Jersey	3,328	3,570	3,977	4,517	5,217	6,189	6,163	7.3	11.4	13.6	15.5	18.6	-0.4
New York	12,494	13,700	15,761	17,226	19,305	21,166	22,445	9.7	15.0	9.3	12.1	9.6	6.0
Pennsylvania	5,793	6,390	6,125	6,870	8,293	8,517	9,705	10.3	-4.1	12.2	20.7	2.7	13.9
Great Lakes	17,794	18,934	20,380	23,166	26,374	29,344	30,992	6.4	7.6	13.7	13.8	11.3	5.6
Illinois	4,670	4,989	5,280	5,954	6,937	7,845	8,506	6.8	5.8	12.8	16.5	13.1	8.4
Indiana	1,960	2,115	2,423	2,767	3,242	3,732	3,553	7.9	14.6	14.2	17.2	15.1	-4.8
Michigan	4,243	4,553	4,751	5,426	6,004	6,654	7,117	7.3	4.3	14.2	10.7	10.8	7.0
Ohio	4,693	4,965	5,388	6,220	7,064	7,716	8,366	5.8	8.5	15.4	13.6	9.2	8.4
Wisconsin	2,228	2,312	2,538	2,799	3,127	3,397	3,450	3.8	9.8	10.3	11.7	8.6	1.6
Plains	7,758	7,999	8,614	9,966	11,629	12,610	13,707	3.1	7.7	15.7	16.7	8.4	8.7
Iowa	1,199	1,183	1,289	1,475	1,660	1,737	2,015	-1.3	9.0	14.4	12.5	4.6	16.0
Kansas	880	912	1,021	1,165	1,376	1,608	1,666	3.6	12.0	14.1	18.1	16.9	3.6
Minnesota	2,120	2,269	2,366	2,559	2,894	3,297	3,515	7.0	4.3	8.2	13.1	13.9	6.6
Missouri	1,942	2,031	2,177	2,827	3,498	3,566	3,971	4.6	7.2	29.9	23.7	1.9	11.4
Nebraska	712	709	779	868	997	1,108	1,114	-0.4	9.9	11.4	14.9	11.1	0.5
North Dakota	462	431	471	533	603	640	702	-6.7	9.3	13.2	13.1	6.1	9.7
South Dakota	443	464	511	539	601	654	724	4.7	10.1	5.5	11.5	8.8	10.7
Southeast	23,235	24,992	28,157	32,482	38,725	42,839	45,931	7.6	12.7	15.4	19.2	10.6	7.2
Alabama	1,721	1,802	2,101	2,347	2,795	3,081	3,209	4.7	16.6	11.7	19.1	10.2	4.2
Arkansas	1,011	1,106	1,250	1,439	1,691	1,855	1,966	9.4	13.0	15.1	17.5	9.7	6.0
Florida	3,419	4,095	4,576	5,209	6,187	7,579	8,018	19.8	11.7	13.8	18.8	22.5	5.8
Georgia	2,964	3,089	3,136	3,553	4,028	4,408	5,028	4.2	1.5	13.3	13.4	9.4	14.1

Table 13 (cont.)

Federal Grants to State and Local Governments, with Annual Percentage Change Selected Years 1988-1994

Region and State	Amount (millions)							Annual Percentage Change					
	1988	1989	1990	1991	1992	1993	1994	1989	1990	1991	1992	1993	1994
Southeast (continued)													
Kentucky	1,766	1,853	2,044	2,493	2,951	3,041	3,096	4.9	10.3	22.0	18.4	3.0	1.8
Louisiana	2,135	2,304	2,658	3,249	4,417	4,817	5,233	7.9	15.4	22.2	35.9	9.1	8.6
Mississippi	1,324	1,366	1,595	1,822	2,193	2,285	2,507	3.2	16.8	14.2	20.4	4.2	9.7
North Carolina	2,299	2,498	2,942	3,447	3,971	4,498	4,862	8.7	17.8	17.2	15.2	13.3	8.1
South Carolina	1,354	1,455	1,892	2,078	2,393	2,521	2,726	7.5	30.0	9.8	15.2	5.3	8.1
Tennessee	2,225	2,353	2,717	3,129	3,658	3,925	3,940	5.8	15.5	15.2	16.9	7.3	0.4
Virginia	1,961	2,119	2,237	2,432	2,773	2,945	3,180	8.1	5.6	8.7	14.0	6.2	8.0
West Virginia	1,056	952	1,009	1,284	1,668	1,884	2,166	-9.8	6.0	27.3	29.9	12.9	15.0
Southwest	8,582	9,694	11,036	12,553	15,325	17,320	19,738	13.0	13.8	13.7	22.1	13.0	14.0
Arizona	1,177	1,305	1,620	1,810	2,235	2,640	2,996	10.9	24.1	11.7	23.5	18.1	13.5
New Mexico	831	907	959	1,118	1,379	1,534	1,714	9.1	5.7	16.6	23.3	11.2	11.7
Oklahoma	1,406	1,508	1,568	1,788	2,066	2,111	2,359	7.3	4.0	14.0	15.5	2.2	11.7
Texas	5,168	5,974	6,889	7,837	9,645	11,035	12,669	15.6	15.3	13.8	23.1	14.4	14.8
Rocky Mountain	3,437	3,725	3,995	4,420	4,999	5,470	5,709	8.4	7.2	10.6	13.1	9.4	4.4
Colorado	1,241	1,359	1,429	1,707	1,905	2,109	2,102	9.5	5.2	19.5	11.6	10.7	-0.3
Idaho	477	501	569	590	694	712	778	5.0	13.6	3.7	17.6	2.6	9.3
Montana	546	559	591	687	765	831	906	2.4	5.7	16.2	11.4	8.6	9.0
Utah	725	822	838	839	1,042	1,173	1,209	13.4	1.9	0.1	24.2	12.6	3.1
Wyoming	448	484	568	597	593	645	714	8.0	17.4	5.1	-0.7	8.8	10.7
Far West	16,574	17,236	19,965	23,432	27,507	30,155	35,446	4.0	15.8	17.4	17.4	9.6	17.5
Alaska	593	663	717	738	837	948	1,063	11.8	8.1	2.9	13.4	13.3	12.1
California	11,676	11,936	13,932	16,885	19,738	21,635	26,219	2.2	16.7	21.2	16.9	9.6	21.2
Hawaii	477	528	598	739	839	984	1,088	10.7	13.3	23.6	13.5	17.3	10.6
Nevada	336	389	442	544	669	767	797	15.8	13.6	23.1	23.0	14.6	3.9
Oregon	1,322	1,426	1,708	1,694	2,050	2,099	2,355	7.9	19.8	-0.8	21.0	2.4	12.2
Washington	2,170	2,294	2,568	2,832	3,374	3,722	3,924	5.7	11.9	10.3	19.1	10.3	5.4
District of Columbia ¹	1,615	1,523	1,718	1,847	1,951	1,961	2,222	-5.7	12.8	7.5	5.6	0.5	13.3

¹Because 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, www.census.gov/govs/www/index.html

Table 14
State Intergovernmental Expenditures to Local Governments, by Function, Selected Years 1954-1994
(millions)

Fiscal Year	Total	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
1993	210,470	4.5	17,691	1,712	130,844	8,603	9,299	27,733	14,588
1994	221,160	5.1	18,017	1,869	135,002	9,431	9,623	30,625	16,594

¹Average annual change from 1954 to 1964

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

Source: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]* and www.census.gov/govs/www/index.html

Table 15

State Intergovernmental Expenditures to Local Governments, FY 1994 (thousands)

Region and State	Total			Counties		
	Amount	Per Capita	Percentage of Personal Income	Municipalities and Townships	School Districts	Other ¹
United States	\$204,565,959	\$786	3.8%	\$98,695,231	\$111,556,970	\$10,907,969
New England	7,022,738	529	2.2	5,856,674	674,382	1,824,315
Connecticut	1,998,879	610	2.2	2,053,770	19,965	183,131
Maine	698,355	563	3.0	24,514	-	706,977
Massachusetts	3,319,297	549	2.3	3,169,500	370,725	740,297
New Hampshire	317,937	280	1.3	155,891	20,630	192,066
Rhode Island	420,881	422	2.0	396,622	28,627	1,844
Vermont	267,389	461	2.4	56,377	234,435	-
Mideast²	39,221,003	895	3.7	28,101,393	15,198,834	676,639
Delaware	347,477	492	2.3	90,728	328,168	-
Maryland	2,535,370	506	2.1	277,0910	-	33902
New Jersey	7,278,179	921	3.5	4,380,448	3,787,573	45,976
New York	21,616,331	1,190	4.8	17,561,056	6,352,449	71,692
Pennsylvania	7,443,646	618	2.9	3,298,251	4,730,644	525,069
Great Lakes	32,145,650	744	3.6	11,153,261	19,094,235	4,274,443
Illinois	6,453,252	549	2.4	2,072,612	4,503,788	833,670
Indiana	4,476,453	778	4.1	1212803	2689576	678197
Michigan	8,143,066	858	4.2	3,803,532	4,698,172	300,891
Ohio	8,217,790	740	3.8	2,175,288	4,652,875	1,701,269
Wisconsin	4,855,089	955	4.9	1,889,026	2,549,824	760,416
Plains	13,796,925	758	3.9	3,538,517	10,365,543	1,060,554
Iowa	2,268,541	802	4.4	519,491	1,691,094	221,269
Kansas	2,031,533	795	4.0	295,264	1,725,640	93,300
Minnesota	5,014,407	1,098	5.3	2,044,281	3,177,053	157,225
Missouri	2,828,388	536	2.8	316,941	2,588,094	332,152
Nebraska	980,777	604	3.1	159,478	673,840	246,830
North Dakota	399,636	626	3.7	137,787	280,913	3,752
South Dakota	273,643	380	2.1	65275	228909	6026
Southeast	40,193,833	640	3.5	19,069,557	23,223,683	318,049
Alabama	2,177,641	516	3.0	478,816	1,867,737	2,600
Arkansas	1,459,254	595	3.8	272,737	1,210,623	62,197
Florida	9,655,994	692	3.4	2,870,213	7,364,614	-
Georgia	4,350,631	617	3.3	392,484	4,027,000	54,332
Kentucky	2,416,312	631	3.8	363,981	2,177,844	39,584
Louisiana	2,650,280	614	3.7	435,411	2,316,182	92,506
Mississippi	1,972,441	739	5.1	701,960	1,356,879	11,798
North Carolina	5,966,388	844	4.6	6,171,139	-	4,501
South Carolina	2,087,965	570	3.4	515,676	1,708,147	4,916
Tennessee	2,826,598	546	3.0	2,962,884	11,881	24,066
Virginia	3,428,243	523	2.5	3847630	-	11511
West Virginia	1,202,086	660	4.1	56,626	1,182,776	10,038
Southwest	18,260,327	667	3.7	3,022,285	14,678,655	1,126,528
Arizona	3,460,644	849	4.9	1,538,868	1,946,153	92,709
New Mexico	1,789,863	1,082	6.8	503,278	1,307,504	10,853
Oklahoma	2,258,430	693	4.1	350,058	1,925,136	72,379
Texas	10,751,390	585	3.1	630,081	9,499,862	950,587
Rocky Mountain	5,645,829	703	3.8	1,526,883	4,377,613	158,356
Colorado	2,351,770	643	3.1	854,730	1,650,186	39,145
Idaho	837,825	739	4.3	125,263	656,212	76,455
Montana	613,174	716	4.2	128,855	525,596	21,321
Utah	1,224,433	642	4.1	183,958	1,110,074	8,275
Wyoming	618,627	1,300	6.7	234,077	435,545	13,160
Far West	48,279,654	1,120	5.2	26,426,661	23,944,025	1,469,085
Alaska	910,140	1,502	6.6	962,917	-	176,682
California	39,266,684	1,249	5.7	23,355,826	17,566,046	1,095,806
Hawaii	96,683	82	0.4	112,882	-	17,980
Nevada	1,260,674	865	4.0	479577	791216	1295
Oregon	2,212,189	717	3.8	689,091	1,560,502	11,609
Washington	4,533,284	848	4.0	826,368	4,026,261	165,713

- represents zero

¹Includes special districts, and combined and unallocable²The 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, www.census.gov/govs/www/index.html

Table 16
State Intergovernmental Expenditures, by Function, FY 1994
(thousands)

Region and State	Total ¹	Education	General				Transit Subsidies	Corrections	Housing and Community Development		Other
			Public Welfare	Local Government Support	Highways	Health			Development	Other	
United States	221,160,170	135,001,758	30,624,514	18,017,293	9,622,849	9,430,863	3,526,210	1,868,682	1,099,052	11,968,949	
New England	8,355,371	5,002,235	388,743	1,150,877	200,975	71,944	650,841	207,964	100,595	581,197	
Connecticut	2,256,866	1,629,061	206,385	124,748	22,797	15,888	-	-	15,497	242,490	
Maine	731,491	590,945	7,666	72,830	21,072	5,842	-	-	8,986	24,150	
Massachusetts	4,280,522	2,004,190	108,845	888,177	110,302	-	650,841	207,783	72,106	238,278	
New Hampshire	368,587	155,542	58,380	31,735	21,935	50,164	-	181	4,006	46,644	
Rhode Island	427,093	388,062	7,467	25,352	-	-	-	-	-	6,212	
Vermont	290,812	234,435	-	8,035	24,869	50	-	-	-	23,423	
Mideast²	43,976,866	23,174,338	11,024,262	2,034,794	802,860	1,724,515	1,664,677	460,234	286,686	2,804,500	
Delaware	418,896	328,168	167	-	6,209	12,933	20,602	-	-	50,817	
Maryland	2,804,812	1,898,973	-	54,527	319,669	248,859	123,707	13,342	8,139	137,596	
New Jersey	8,213,997	4,845,313	1,248,318	1,014,573	25,617	73,199	-	71,159	21,086	914,732	
New York	23,985,197	11,371,240	8,461,326	816,773	72,475	639,932	1,104,930	254,585	134,482	1,129,454	
Pennsylvania	8,553,964	4,730,644	1,314,451	148,921	378,890	749,592	415,438	121,148	122,979	571,901	
Great Lakes	34,521,939	19,261,437	2,242,313	5,315,903	3,009,826	2,100,446	473,426	215,725	137,188	1,765,675	
Illinois	7,410,070	4,503,788	554,792	822,985	471,185	64,584	253,807	35,918	40,184	662,827	
Indiana	4,580,576	2,689,576	352,575	862,816	500,166	47,115	-	24,205	11	104,112	
Michigan	8,802,595	4,698,172	286,411	1,122,470	857,434	1,164,267	98,120	14,312	48,168	513,241	
Ohio	8,529,432	4,820,077	791,378	1,259,646	804,680	480,955	49,926	61,054	48,825	212,891	
Wisconsin	5,199,266	2,549,824	257,157	1,247,986	376,361	343,525	71,573	80,236	-	272,604	
Plains	14,964,614	10,365,543	593,510	1,164,835	1,185,175	396,991	44,326	90,871	112,132	1,011,231	
Iowa	2,431,854	1,691,094	42,699	134,071	285,968	76,492	-	38,217	25,894	137,419	
Kansas	2,114,204	1,725,640	9,538	91,526	127,451	63,959	-	13,419	25,716	56,955	
Minnesota	5,378,559	3,177,053	522,063	769,401	382,803	126,991	32,792	36,096	18,995	312,365	
Missouri	3,237,187	2,588,094	17,973	11,978	197,213	11,153	9,149	1,977	35,657	363,993	
Nebraska	1,080,148	673,840	190	83,592	127,686	95,469	2,385	-	-	96,986	
North Dakota	422,452	280,913	413	49,961	45,732	22,232	-	385	-	22,816	
South Dakota	300,210	228,909	634	24,306	18,322	695	-	777	5,870	20,697	
Southeast	42,611,289	32,405,950	1,426,964	3,503,832	1,324,318	1,169,791	193,301	362,978	303,509	1,920,646	
Alabama	2,349,153	1,867,737	9,968	107,679	172,485	16,084	-	3,688	-	171,512	
Arkansas	1,545,557	1,210,623	549	52,173	117,237	75,991	-	2,681	3,455	82,848	
Florida	10,234,827	7,364,614	204,155	1,775,378	186,351	125,351	93,667	145	73,209	411,957	
Georgia	4,473,816	4,027,000	-	-	8,658	293,010	9,764	21,963	37,050	76,371	

Table 16 (cont.)
State Intergovernmental Expenditures, by Function, FY 1994
(thousands)

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (continued)										
Kentucky	2,581,409	2,177,923	9,866	-	98,235	115,091	-	15,197	29,986	135,111
Louisiana	2,844,099	2,316,182	56,553	167,768	51,438	2,957	-	55,382	26,681	167,138
Mississippi	2,070,637	1,362,409	151,124	316,989	102,094	34,341	-	5,484	26,076	72,120
North Carolina	6,175,640	4,448,692	447,674	474,357	156,634	426,280	-	12,751	37,930	171,322
South Carolina	2,228,739	1,708,147	12,374	313,383	1,439	52,622	-	-	-	140,774
Tennessee	2,998,831	1,982,914	250,032	260,111	262,796	2,455	14,323	68,290	34,188	123,722
Virginia	3,859,141	2,756,933	284,669	23,716	166,951	18,577	75,547	177,397	18,445	336,906
West Virginia	1,249,440	1,182,776	-	12,278	-	7,032	-	-	16,489	30,865
Southwest	18,827,468	14,681,255	828,233	1,234,665	636,367	599,179	4,940	280,628	15,171	547,030
Arizona	3,577,730	1,946,153	282,845	691,331	394,064	107,710	-	38,541	5,080	112,006
New Mexico	1,821,635	1,307,504	-	466,288	15,421	50	-	600	227	31,545
Oklahoma	2,347,573	1,927,736	23,115	24,636	211,196	67,146	-	4,601	9,864	79,279
Texas	11,080,530	9,499,862	522,273	52,410	15,686	424,273	4,940	236,886	-	324,200
Rocky Mountain	6,062,852	4,379,464	431,763	275,180	403,588	141,163	2,186	14,671	13,022	401,815
Colorado	2,544,061	1,650,186	415,763	19,111	217,897	34,943	-	13,870	11,240	181,051
Idaho	857,930	656,212	-	90,653	82,884	7,275	-	801	-	20,105
Montana	675,772	525,596	11,821	40,500	16,787	18,470	2,186	-	-	60,412
Utah	1,302,307	1,110,074	412	-	56,096	57,851	-	-	-	77,874
Wyoming	682,782	437,396	3,767	124,916	29,924	22,624	-	-	1,782	62,373
Far West	51,839,771	25,731,536	13,688,726	3,337,207	2,059,740	3,226,834	492,513	235,611	130,749	2,936,855
Alaska	1,139,599	682,818	-	117,710	32,552	73,035	-	4,025	-	229,459
California	42,017,678	18,670,739	13,671,433	2,504,843	1,350,121	2,882,592	337,091	186,956	106,125	2,307,778
Hawaii	130,862	-	-	77,476	-	19,207	-	-	-	34,179
Nevada	1,272,088	791,216	10,583	411,865	43,830	2,983	-	197	-	11,414
Oregon	2,261,202	1,560,502	-	100,771	322,264	184,219	8,396	44,433	-	40,617
Washington	5,018,342	4,026,261	6,710	124,542	310,973	64,798	147,026	-	24,624	313,408

- represents zero

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

²District 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, www.census.gov/govs/www.index.html

Table 17
State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1994

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
United States	221,160,170	61.0%	13.8%	8.1%	4.4%	4.3%	1.6%	0.8%	0.5%	5.4%
New England	8,355,371	59.9	4.7	13.8	2.4	0.9	7.8	2.5	1.2	7.0
Connecticut	2,256,866	72.2	9.1	5.5	1.0	0.7	-	-	0.7	10.7
Maine	731,491	80.8	1.0	10.0	2.9	0.8	-	-	1.2	3.3
Massachusetts	4,280,522	46.8	2.5	20.7	2.6	-	15.2	4.9	1.7	5.6
New Hampshire	368,587	42.2	15.8	8.6	6.0	13.6	-	<	1.1	12.7
Rhode Island	427,093	90.9	1.7	5.9	-	-	-	-	-	1.5
Vermont	290,812	80.6	-	2.8	8.6	<	-	-	-	8.1
Mideast²	43,976,866	52.7	25.1	4.6	1.8	3.9	3.8	1.0	0.7	6.4
Delaware	418,896	78.3	<	-	1.5	3.1	4.9	-	-	12.1
Maryland	2,804,812	67.7	-	1.9	11.4	8.9	4.4	0.5	0.3	4.9
New Jersey	8,213,997	59.0	15.2	12.4	0.3	0.9	-	0.9	0.3	11.1
New York	23,985,197	47.4	35.3	3.4	0.3	2.7	4.6	1.1	0.6	4.7
Pennsylvania	8,553,964	55.3	15.4	1.7	4.4	8.8	4.9	1.4	1.4	6.7
Great Lakes	34,521,939	55.8	6.5	15.4	8.7	6.1	1.4	0.6	0.4	5.1
Illinois	7,410,070	60.8	7.5	11.1	6.4	0.9	3.4	0.5	0.5	8.9
Indiana	4,580,576	58.7	7.7	18.8	10.9	1.0	-	0.5	0.0	2.3
Michigan	8,802,595	53.4	3.3	12.8	9.7	13.2	1.1	0.2	0.5	5.8
Ohio	8,529,432	56.5	9.3	14.8	9.4	5.6	0.6	0.7	0.6	2.5
Wisconsin	5,199,266	49.0	4.9	24.0	7.2	6.6	1.4	1.5	-	5.2
Plains	14,964,614	69.3	4.0	7.8	7.9	2.7	0.3	0.6	0.7	6.8
Iowa	2,431,854	69.5	1.8	5.5	11.8	3.1	-	1.6	1.1	5.7
Kansas	2,114,204	81.6	0.5	4.3	6.0	3.0	-	0.6	1.2	2.7
Minnesota	5,378,559	59.1	9.7	14.3	7.1	2.4	0.6	0.7	0.4	5.8
Missouri	3,237,187	79.9	0.6	0.4	6.1	0.3	0.3	0.1	1.1	11.2
Nebraska	1,080,148	62.4	<	7.7	11.8	8.8	0.2	-	-	9.0
North Dakota	422,452	66.5	0.1	11.8	10.8	5.3	-	0.1	-	5.4
South Dakota	300,210	76.2	0.2	8.1	6.1	0.2	-	0.3	2.0	6.9
Southeast	42,611,289	76.1	3.3	8.2	3.1	2.7	0.5	0.9	0.7	4.5
Alabama	2,349,153	79.5	0.4	4.6	7.3	0.7	-	0.2	-	7.3
Arkansas	1,545,557	78.3	<	3.4	7.6	4.9	-	0.2	0.2	5.4
Florida	10,234,827	72.0	2.0	17.3	1.8	1.2	0.9	<	0.7	4.0
Georgia	4,473,816	90.0	-	-	0.2	6.5	0.2	0.5	0.8	1.7

Table 17 (cont.)
State Intergovernmental Expenditures, by Function, Percentage Distribution, FY 1994

Region and State	Total	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Corrections	Housing and Community Development	Other
Southeast (continued)										
Kentucky	2,581,409	84.4	0.4	-	3.8	4.5	-	0.6	1.2	5.2
Louisiana	2,844,099	81.4	2.0	5.9	1.8	0.1	-	1.9	0.9	5.9
Mississippi	2,070,637	65.8	7.3	15.3	4.9	1.7	-	0.3	1.3	3.5
North Carolina	6,175,640	72.0	7.2	7.7	2.5	6.9	-	0.2	0.6	2.8
South Carolina	2,228,739	76.6	0.6	14.1	0.1	2.4	-	-	-	6.3
Tennessee	2,998,831	66.1	8.3	8.7	8.8	0.1	0.5	2.3	1.1	4.1
Virginia	3,859,141	71.4	7.4	0.6	4.3	0.5	2.0	4.6	0.5	8.7
West Virginia	1,249,440	94.7	-	1.0	-	0.6	-	-	1.3	2.5
Southwest	18,827,468	78.0	4.4	6.6	3.4	3.2	<	1.5	0.1	2.9
Arizona	3,577,730	54.4	7.9	19.3	11.0	3.0	-	1.1	0.1	3.1
New Mexico	1,821,635	71.8	-	25.6	0.8	0.0	-	<	<	1.7
Oklahoma	2,347,573	82.1	1.0	1.0	9.0	2.9	-	0.2	0.4	3.4
Texas	11,080,530	85.7	4.7	0.5	0.1	3.8	<	2.1	-	2.9
Rocky Mountain	6,062,852	72.2	7.1	4.5	6.7	2.3	<	0.2	0.2	6.6
Colorado	2,544,061	64.9	16.3	0.8	8.6	1.4	-	0.5	0.4	7.1
Idaho	857,930	76.5	-	10.6	9.7	0.8	-	0.1	-	2.3
Montana	675,772	77.8	1.7	6.0	2.5	2.7	0.3	-	-	8.9
Utah	1,302,307	85.2	<	-	4.3	4.4	-	-	-	6.0
Wyoming	682,782	64.1	0.6	18.3	4.4	3.3	-	-	0.3	9.1
Far West	51,839,771	49.6	26.4	6.4	4.0	6.2	1.0	0.5	0.3	5.7
Alaska	1,139,599	59.9	-	10.3	2.9	6.4	-	0.4	-	20.1
California	42,017,678	44.4	32.5	6.0	3.2	6.9	0.8	0.4	0.3	5.5
Hawaii	130,862	-	-	59.2	-	14.7	-	-	-	26.1
Nevada	1,272,088	62.2	0.8	32.4	3.4	0.2	-	<	-	0.9
Oregon	2,261,202	69.0	-	4.5	14.3	8.1	0.4	2.0	-	1.8
Washington	5,018,342	80.2	0.1	2.5	6.2	1.3	2.9	-	0.5	6.2

< rounds to zero

- represents zero

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

²District 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, www.census.gov/govs/www/index.html

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

All the tables in this section are based on the government finance series from the Bureau of the Census, through 1992 and on files from the Census web site (www.census.gov/govs/www/index.html) for 1993 and 1994 data. The concepts and conventions used follow those in the Census 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 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, 1927-1994
(millions)

Year	All Governments Total ¹	Federal Total	State				Local			
			Intergovernmenta		Own Source ²	Intergovernmental		Own Source ²		
			Total	Federal		Local	Federal		State ³	
1927	\$12,191	\$4,469	\$2,152	\$107	\$51	\$1,994	\$6,333	\$9	\$596	\$5,728
1934	11,300	3,886	3,421	933	36	2,452	6,363	83	1,318	4,962
1940	17,804	7,000	5,737	667	58	5,012	7,724	278	1,654	5,792
1946	61,532	46,405	8,576	802	63	7,712	9,561	53	2,092	7,416
1952	100,245	71,798	16,815	2,329	156	14,330	19,398	237	5,044	14,117
1957	129,151	87,066	24,656	3,500	427	20,728	29,021	343	7,321	21,357
1962	168,062	106,441	37,595	7,108	373	30,115	43,147	763	10,879	31,506
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	434,571	20,433	126,824	287,494
1987	1,679,165	952,631	516,784	95,463	6,918	414,560	469,317	19,533	136,752	313,032
1988	1,775,999	1,012,343	541,874	100,478	6,763	434,568	495,044	17,124	145,590	332,330
1989	1,917,451	1,092,660	586,687	108,235	7,530	470,922	532,013	17,588	157,652	356,772
1990	2,046,998	1,154,596	632,172	118,353	7,976	505,843	580,193	18,449	172,274	389,470
1991	2,124,211	1,200,682	659,948	134,926	8,607	516,414	612,182	19,173	182,660	410,350
1992 ¹	2,260,569	1,259,383	743,018	159,068	10,861	573,090	647,514	20,141	195,845	431,526
1993	2,375,398	1,306,395	805,172	177,273	10,983	616,916	679,429	21,256	206,085	451,849
1994	2,516,661	1,400,664	841,702	191,451	13,065	637,184	720,840	23,995	218,033	478,813

¹revised

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

²Includes 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 in tables 31 and 33.

³Includes substantial but unknown amount 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 Government Finances and employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13 & 14; *Government Finances: [year]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States*, 1996

Table 19
Total Government Revenues, Per Capita, Selected Years, FY 1994

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	58	2	13	44	132,122
1946	435	328	61	6	<	55	68	<	15	52	141,389
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	4,094	2,483	1,216	272	11	934	1,134	93	357	684	227,726
1981	4,676	2,873	1,352	295	13	1,044	1,252	98	387	767	229,966
1982	4,930	2,962	1,425	284	14	1,127	1,358	92	411	856	232,188
1983	5,042	2,901	1,526	294	16	1,216	1,443	90	420	933	234,307
1984	5,532	3,190	1,680	322	22	1,335	1,549	88	448	1,013	236,348
1985	5,950	3,383	1,841	354	23	1,464	1,688	91	488	1,109	238,466
1986	6,298	3,522	1,999	385	25	1,590	1,806	85	527	1,195	240,651
1987	6,916	3,923	2,128	393	28	1,707	1,933	80	563	1,289	242,804
1988	7,248	4,132	2,212	410	28	1,774	2,020	70	594	1,356	245,021
1989	7,752	4,418	2,372	438	30	1,904	2,151	71	637	1,442	247,342
1990	8,208	4,629	2,535	475	32	2,028	2,326	74	691	1,562	249,402
1991	8,425	4,762	2,617	535	34	2,048	2,428	76	724	1,628	252,131
1992 ^r	8,864	4,938	2,913	624	43	2,247	2,539	79	768	1,692	255,028
1993	9,215	5,068	3,123	688	43	2,393	2,636	82	799	1,753	257,783
1994	9,667	5,380	3,233	735	50	2,447	2,769	92	837	1,839	260,341

< rounds to zero

^rrevised

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

²Includes 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 in tables 31 and 33.

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

⁴Includes military personnel overseas after 1940.

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Government Finances and employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13 & 14; *Government Finances: [annual]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1996*

Table 20

Government Revenues as a Percentage of Personal Income, Selected Years, 1927-1994

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: 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	36.8	23.3	8.2	1.6	0.1	6.6	9.5	0.2	2.4	6.9	456.1
1965	36.4	22.6	8.8	1.8	0.1	6.9	9.6	0.2	2.5	6.9	555.8
1967	38.9	24.8	9.4	2.1	0.1	7.2	9.9	0.3	2.8	6.8	649.7
1970	39.9	24.6	10.6	2.3	0.1	8.2	10.7	0.3	3.2	7.1	836.1
1972	38.8	22.6	11.4	2.7	0.1	8.5	11.6	0.5	3.6	7.6	987.3
1973	39.1	22.9	11.7	2.8	0.1	8.8	11.7	0.7	3.6	7.3	1105.6
1974	39.9	23.8	11.6	2.6	0.1	8.9	11.8	0.8	3.7	7.3	1213.3
1975	39.5	23.1	11.9	2.7	0.1	9.1	12.1	0.8	3.9	7.4	1315.6
1976	39.2	22.3	12.6	2.9	0.2	9.6	12.3	0.9	3.9	7.5	1455.4
1977	40.8	23.8	12.7	2.8	0.2	9.7	12.2	1.0	3.7	7.4	1611.4
1978	40.2	23.7	12.4	2.8	0.2	9.4	11.8	1.1	3.6	7.2	1820.2
1979	40.5	24.4	12.1	2.7	0.1	9.3	11.4	1.0	3.6	6.8	2049.7
1980	40.8	24.7	12.1	2.7	0.1	9.3	11.3	0.9	3.6	6.8	2285.7
1981	42.0	25.8	12.1	2.7	0.1	9.4	11.2	0.9	3.5	6.9	2560.4
1982	42.1	25.3	12.2	2.4	0.1	9.6	11.6	0.8	3.5	7.3	2718.7
1983	40.9	23.5	12.4	2.4	0.1	9.9	11.7	0.7	3.4	7.6	2891.7
1984	40.8	23.5	12.4	2.4	0.2	9.8	11.4	0.7	3.3	7.5	3205.5
1985	41.2	23.5	12.8	2.5	0.2	10.1	11.7	0.6	3.4	7.7	3439.6
1986	41.6	23.2	13.2	2.5	0.2	10.5	11.9	0.6	3.5	7.9	3647.5
1987	43.3	24.6	13.3	2.5	0.2	10.7	12.1	0.5	3.5	8.1	3877.3
1988	42.6	24.3	13.0	2.4	0.2	10.4	11.9	0.4	3.5	8.0	4172.8
1989	42.7	24.3	13.1	2.4	0.2	10.5	11.9	0.4	3.5	7.9	4489.3
1990	42.7	24.1	13.2	2.5	0.2	10.6	12.1	0.4	3.6	8.1	4791.6
1991	42.8	24.2	13.3	2.7	0.2	10.4	12.3	0.4	3.7	8.3	4968.5
1992 [†]	42.9	23.9	14.1	3.0	0.2	10.9	12.3	0.4	3.7	8.2	5264.2
1993	43.4	23.8	14.7	3.2	0.2	11.3	12.4	0.4	3.8	8.2	5479.2
1994	43.8	24.4	14.6	3.3	0.2	11.1	12.5	0.4	3.8	8.3	5750.2

< rounds to zero

[†]revised¹Excludes duplicative intergovernmental transactions; it is less than the sum of federal, state and local totals.²Includes 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 in tables 31 and 33.³Includes substantial but unknown amount of federal grants to states that are "passed through" by the states to local governments.⁴Includes earnings of federal civilian and military personnel stationed abroad and of U.S. residents employed abroad by private U.S. firms.Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Government Finances and employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13 & 14; *Government Finances: [annual]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1996*

Table 21
Total Government Expenditures, Selected Years, 1927-1994

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	984	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	90,386	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	286,827
1982	1,233,492	796,483	710,469	86,014	310,358	211,615	98,743	313,365	311,408
1983	1,350,527	874,264	785,725	88,539	334,019	232,710	101,309	335,098	332,093
1984	1,428,027	928,188	829,173	99,015	351,445	243,072	108,373	359,378	335,781
1985	1,581,077	1,032,131	924,889	107,242	390,828	269,257	121,571	390,961	386,931
1986	1,696,980	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987	1,810,006	1,148,584	1,037,143	111,441	455,696	314,270	141,426	463,826	458,592
1988	1,920,413	1,214,812	1,095,906	118,906	485,006	333,344	151,662	496,323	491,163
1989	2,030,704	1,270,068	1,142,821	127,247	525,077	359,661	165,415	533,123	528,222
1990	2,218,793	1,393,121	1,246,131	146,990	572,318	397,291	175,028	581,207	575,371
1991	2,379,169	1,479,509	1,319,364	160,145	628,836	442,296	186,540	622,911	617,509
1992 ^f	2,494,424	1,527,311	1,341,275	186,036	701,601	498,774	202,827	661,744	654,374
1993	2,571,896	1,569,505	1,364,873	204,632	743,244	529,150	214,094	685,315	677,856
1994	2,673,006	1,630,283	1,412,364	217,919	775,040	550,276	224,764	719,136	710,366

^f revised

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

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

³Includes 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 Government Finances and employment*, 1982 Tables 10, 11, 13 & 14; *Government Finances: [annual]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Census of Governments, Volume 6, No. 4, Statistical Abstract of the United States, 1996*

Table 22
Total Government Expenditures, Per Capita, Selected Years, 1927-1994

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	69	7	39	27	13	58	58	132,122
1946	564	471	464	7	50	35	15	64	64	141,389
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	4,210	2,710	2,311	397	1,132	761	371	1,145	1,137	227,726
1981	4,826	3,128	2,716	411	1,268	863	405	1,255	1,247	229,966
1982	5,312	3,430	3,060	370	1,337	911	425	1,350	1,341	232,188
1983	5,764	3,731	3,353	378	1,426	993	432	1,430	1,417	234,307
1984	6,042	3,927	3,508	419	1,487	1,028	459	1,521	1,421	236,348
1985	6,630	4,328	3,878	450	1,639	1,129	510	1,639	1,623	238,466
1986	7,052	4,556	4,075	480	1,763	1,214	548	1,778	1,762	240,651
1987	7,455	4,730	4,272	459	1,877	1,294	582	1,910	1,889	242,804
1988	7,838	4,958	4,473	485	1,979	1,360	619	2,026	2,005	245,021
1989	8,210	5,135	4,620	514	2,123	1,454	669	2,155	2,136	247,342
1990	8,896	5,586	4,996	589	2,295	1,593	702	2,330	2,307	249,402
1991	9,436	5,868	5,233	635	2,494	1,754	740	2,471	2,449	252,131
1992 ^r	9,781	5,989	5,259	729	2,751	1,956	795	2,595	2,566	255,028
1993	9,977	6,088	5,295	794	3,007	2,053	831	2,658	2,630	257,783
1994	10,267	6,262	5,425	837	2,977	2,114	863	2,762	2,729	260,341

^r revised

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

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

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

⁴Includes military personnel overseas beginning with 1940.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Government Finances and employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13 & 14; *Government Finances: [annual]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1996*

Table 23
Total Government Expenditures, as a Percentage of Personal Income, Selected Years, 1927-1994

Year	All Governments Total ¹	Federal			State			Local		Exhibit: Personal Income ⁴ (billions)
		Total	Direct ²	Intergov- ernmental	Total	Direct ³	Intergov- ernmental	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	0.6	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	38.6	24.9	23.2	1.7	8.0	5.6	2.4	9.9	9.9	456.1
1965	37.0	23.4	21.4	2.0	8.2	5.6	2.6	10.0	9.9	555.8
1967	39.7	25.7	23.4	2.3	9.0	6.1	2.9	10.3	10.2	649.7
1970	39.8	24.9	22.1	2.8	10.2	6.7	3.5	11.1	11.0	836.1
1972	40.4	24.5	21.1	3.4	11.1	7.3	3.7	12.0	12.0	987.3
1973	39.5	24.7	20.9	3.7	10.7	7.1	3.7	11.6	11.5	1,105.6
1974	39.4	24.4	20.8	3.5	10.9	7.1	3.8	11.6	11.5	1,213.3
1975	42.6	26.0	22.2	3.8	12.1	8.1	4.0	12.4	12.3	1,315.6
1976	42.9	26.9	22.1	4.7	12.4	8.5	4.0	12.5	12.4	1,455.4
1977	42.4	26.9	22.3	4.6	11.9	8.0	3.9	12.2	12.1	1,611.4
1978	41.0	26.3	22.0	4.3	11.2	7.5	3.7	11.6	11.5	1,820.2
1979	40.6	26.2	22.1	4.2	11.0	7.3	3.7	11.4	11.3	2,049.7
1980	41.9	27.0	23.0	4.0	11.3	7.6	3.7	11.4	11.3	2,285.7
1981	43.3	28.1	24.4	3.7	11.4	7.7	3.6	11.3	11.2	2,560.4
1982	45.4	29.3	26.1	3.2	11.4	7.8	3.6	11.5	11.5	2,718.7
1983	46.7	30.2	27.2	3.1	11.6	8.0	3.5	11.6	11.5	2,891.7
1984	44.5	29.0	25.9	3.1	11.0	7.6	3.4	11.2	10.5	3,205.5
1985	46.0	30.0	26.9	3.1	11.4	7.8	3.5	11.4	11.2	3,439.6
1986	46.5	30.1	26.9	3.2	11.6	8.0	3.6	11.7	11.6	3,647.5
1987	46.7	29.6	26.7	2.9	11.8	8.1	3.6	12.0	11.8	3,877.3
1988	46.0	29.1	26.3	2.8	11.6	8.0	3.6	11.9	11.8	4,172.8
1989	45.2	28.3	25.5	2.8	11.7	8.0	3.7	11.9	11.8	4,489.3
1990	46.3	29.1	26.0	3.1	11.9	8.3	3.7	12.1	12.0	4,791.6
1991	47.9	29.8	26.6	3.2	12.7	8.9	3.8	12.5	12.4	4,968.5
1992 ^f	47.4	29.0	25.5	3.5	13.3	9.5	3.9	12.6	12.4	5,264.2
1993	46.9	28.6	24.9	3.7	14.1	9.7	3.9	12.5	12.4	5,479.2
1994	46.5	28.4	24.6	3.8	13.5	9.6	3.9	12.5	12.4	5,750.2

^f revised

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

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

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

⁴Includes 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 Government Finances and employment*, 1982 Census of Governments, Volume 6, No. 4, Tables 10, 11, 13 & 14; *Government Finances: [annual]*, 93stlus.wk1 and 94stlus.wk1 available on www.census.gov; and U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1996*

Table 24
Total Government Expenditures, by Character, Function and Object, Selected Years 1975-1994
(millions)

	1965	1970	1975	1980	1985	1990	1991 ^r	1992 ^r	1993	1994
Revenues										
General	169,689	272,480	403,208	716,629	1,050,481	1,493,179	1,557,213	1,645,507	1,726,834	1,833,853
Taxes	144,950	232,877	331,650	574,244	804,404	1,133,886	1,167,337	1,215,436	1,305,839	1,405,796
Property	22,583	34,054	51,491	68,499	103,757	155,613	167,999	178,412	188,535	197,140
Sales, Gross Receipts, and Customs	32,904	48,619	70,905	111,961	175,535	231,855	244,065	260,699	276,993	298,276
Individual Income	52,882	101,224	143,840	286,149	401,279	572,524	577,168	592,021	632,996	671,865
Corporation Income	27,390	36,567	47,263	77,921	80,483	117,073	120,328	124,103	143,950	168,705
Other Taxes ¹	9,191	12,413	18,151	29,714	43,350	56,821	57,776	60,201	63,365	69,810
Charges and Miscellaneous	24,739	39,603	71,558	142,385	246,077	359,293	389,876	430,070	421,135	424,838
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	58,642	60,736	62,541	65,081	70,075
Insurance Trust	26,539	52,717	100,632	190,010	323,529	495,176	506,262	552,521	581,892	612,733
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	361,684	378,510	394,268	407,860	441,983
Employee Retirement	4,494	8,206	14,862	29,060	57,804	98,669	91,652	110,860	117,714	118,844
Other Insurance Trust ²	5,303	6,026	10,153	21,580	29,160	34,824	36,100	47,393	56,318	51,906
Total	\$202,583	\$333,811	\$517,175	\$932,199	\$1,418,781	\$2,046,998	\$2,124,211	\$2,260,569	\$2,374,185	\$2,516,661
Total Per Capita	1,043	1,628	2,395	4,094	5,950	8,191	8,408	8,850	9,197	9,655
Total as a Percentage of Personal Income	36.4%	39.9%	39.3%	40.8%	41.2%	42.7%	42.8%	42.9%	43.3%	43.8%
Expenditures										
By Character and Object										
Current Operation	122,481	197,020	304,946	517,011	832,593	1,190,147	1,282,688	1,321,134	1,363,688	1,422,154
Capital Outlay	33,744	47,519	66,615	99,386	156,912	220,960	227,225	227,798	221,304	217,328
Assistance and Subsidies	12,493	20,764	43,970	63,998	83,387	106,602	118,421	129,579	138,274	148,132
Interest on Debt	11,953	19,160	34,307	78,890	179,098	246,866	256,675	264,611	263,576	257,623
Insurance Benefits and Repayments	24,880	48,521	106,500	199,373	328,824	454,218	494,160	545,006	585,055	618,244
By Function										
General	173,610	275,017	432,553	723,093	1,192,192	1,686,774	1,804,005	1,859,947	1,902,481	1,963,599
Current Expenditure ³	145,109	235,770	380,760	648,128	1,048,726	1,482,433	1,593,828	1,648,932	1,681,177	1,746,271
Capital Outlay ³	28,501	39,247	51,793	74,965	143,466	204,341	210,177	210,009	221,304	217,328
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	344,069	366,112	351,684	344,008	333,380

Table 24 (cont.)
Total Government Expenditures, by Character, Function and Object, Selected Years 1975-1994

	(millions)									
	1965	1970	1975	1980	1985	1990	1991 ^r	1992 ^r	1993	1994
Expenditures (cont.)										
Postal Service	5,261	7,722	12,678	18,177	28,898	39,065	43,102	44,890	44,528	46,110
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	12,063	13,514	13,550	13,873	13,553
Education	29,613	55,771	95,011	143,830	205,894	305,552	329,494	348,906	365,834	380,039
Public Welfare	6,420	17,517	39,402	64,764	94,757	140,734	167,681	201,956	218,655	236,033
Hospitals	5,865	9,693	17,472	29,208	43,401	58,895	63,829	69,203	73,341	76,452
Health	1,805	3,895	7,371	14,102	20,200	33,592	38,988	38,963	45,628	49,145
Highways	12,348	16,746	22,840	33,745	45,823	61,913	65,602	67,714	68,753	72,758
Police Protection	2,792	4,903	9,482	15,233	24,386	35,921	38,942	41,248	43,502	45,973
Fire Protection	1,306	2,024	3,455	5,718	8,917	13,186	13,796	14,358	15,797	16,123
Corrections	1,033	1,709	3,578	6,833	13,559	26,229	29,297	31,017	32,036	34,857
Natural Resources	10,990	11,469	16,184	35,243	60,434	80,915	56,949	64,550	64,446	66,778
Parks and Recreation	1,104	1,888	3,462	6,520	10,718	16,007	17,718	17,712	18,129	19,372
Housing and Community Development	2,198	3,189	5,849	12,142	18,592	32,430	33,346	32,549	31,121	35,716
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	28,453	31,014	36,052	38,125	38,436
Interest on General Debt	11,430	18,411	33,002	76,033	172,708	237,691	247,376	254,968	253,878	257,623
Other and Unallocable ⁴	18,217	28,723	56,306	93,980	130,425	220,059	247,246	230,627	230,827	241,251
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	77,801	81,004	84,361	84,361	91,163
Insurance Trust	24,879	48,521	106,500	199,372	328,824	454,218	494,160	545,005	585,055	618,244
Social Security and Medicare	16,618	35,828	76,587	149,451	253,594	350,435	376,933	410,855	440,944	472,461
Employee Retirement	3,455	6,399	14,570	28,870	47,720	69,783	75,745	80,406	86,894	92,388
Other Insurance Trust ²	4,806	6,294	15,343	21,051	27,510	34,000	41,481	53,744	57,286	53,396
Total	\$205,547	\$332,985	\$556,338	\$958,655	\$1,580,814	\$2,218,793	\$2,379,169	\$2,489,313	\$2,575,630	\$2,676,653
Total Per Capita	1,058	1,624	2,576	4,210	6,629	8,878	9,417	9,746	9,978	10,269
Total as a Percentage of Personal Income	7.1%	9.8%	14.4%	20.8%	29.7%	36.1%	39.1%	39.9%	40.3%	40.5%
Exhibits										
Salaries and Wages	n.a.	n.a.	n.a.	250,886	357,152	487,594	520,705	544,874	559,012	573,268
Debt Outstanding	416,786	514,489	765,353	1,249,919	2,396,084	4,126,657	4,598,765	5,058,481	5,452,338	5,795,952

n.a. not available

- represents zero

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

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

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

³Estimated by ACIR for years 1965 to 1980.

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

Sources: U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* and www.census.gov/govs/www/index.html

Table 25
Federal Revenues and Expenditures, by Character, Object and Function, Selected Years 1965-1994
(millions)

	1965	1970	1975	1980	1985	1990	1991 ^f	1992 ^f	1993	1994
Revenues										
Total	125,837	205,562	303,857	565,477	806,808	1,154,596	1,200,682	1,259,390	1,306,395	1,400,664
General	106,719	163,582	223,311	419,123	560,449	783,390	812,339	854,828	888,440	948,857
Intergovernmental ¹	-	-	1,244	1,787	1,931	2,911	3,234	3,431	1,344	3,219
General from Own Sources	106,719	163,582	222,067	417,336	558,518	780,479	809,105	851,397	887,096	945,638
Taxes	93,709	146,082	190,185	350,781	454,037	632,267	641,982	659,041	712,912	780,269
Individual Income	48,792	90,412	122,386	244,069	330,918	466,884	467,827	476,465	509,680	543,055
Corporation Income	25,461	32,829	40,621	64,600	61,331	93,507	98,086	100,270	117,520	140,385
Sales, Gross Receipts, Customs	15,786	18,297	21,090	32,034	49,159	53,970	58,495	64,282	67,447	74,648
Customs Duties	1,442	2,430	4,289	7,436	12,176	16,810	16,034	17,480	18,931	20,264
Alcoholic Beverages	3,667	4,726	5,331	5,685	11,614	5,753	7,227	7,907	7,704	7,600
Motor Fuel	2,792	3,776	4,475	4,887	5,376	13,077	16,917	19,865	20,223	26,441
Tobacco Products	2,142	2,094	2,315	2,446	4,483	4,268	4,782	5,190	5,700	5,744
Other	5,743	5,271	4,680	11,580	15,510	14,062	13,535	13,840	14,889	14,599
Death and Gift	2,716	3,644	4,611	6,389	6,422	11,500	11,138	11,143	12,577	15,225
Other Taxes	954	900	1,477	3,689	6,207	6,406	6,436	6,881	5,688	6,956
Charges and Miscellaneous	13,010	17,500	31,882	66,555	104,481	148,212	167,123	192,356	174,184	165,369
Insurance Trust	19,117	41,980	80,546	146,354	246,359	371,206	388,343	404,562	417,955	451,807
Social Security and Medicare	16,742	38,485	75,617	139,370	236,565	361,684	378,510	394,268	407,860	441,983
Employee Retirement	1,071	1,713	2,508	3,619	4,592	4,401	4,446	4,658	4,684	4,540
Other Insurance Trust ²	1,304	1,782	2,421	3,365	5,202	5,121	5,387	5,636	5,411	5,284
Expenditures										
Total	130,059	208,190	340,732	617,166	1,032,131	1,393,121	1,480,408	1,530,260	1,569,505	1,630,283
By Character and Object										
Intergovernmental Expenditure	11,062	23,257	49,628	90,836	107,242	146,990	160,145	186,036	204,632	217,919
Current Operation	68,552	99,105	124,237	209,199	360,281	490,016	521,580	500,341	490,864	494,255
Capital Outlay	13,209	17,869	21,798	36,492	77,014	97,891	95,775	93,095	85,328	79,827
Assistance and Subsidies	8,366	12,674	32,824	48,776	62,680	79,375	87,965	96,345	103,638	112,837
Interest on Debt	8,940	14,037	24,220	61,286	140,281	187,952	195,142	199,713	198,795	202,663
Insurance Benefits and Repayments	19,930	41,248	88,025	170,576	284,633	390,897	420,001	454,730	486,248	522,782
By Function										
General	110,129	166,942	252,707	446,590	747,498	1,002,224	1,060,407	1,075,530	1,083,257	1,107,501
Intergovernmental	11,062	23,257	49,628	90,836	107,242	146,990	160,145	186,036	204,632	217,919
Public Welfare	3,098	7,574	14,352	28,494	43,111	60,456	78,419	94,760	105,521	114,908
Education	1,677	5,844	8,959	12,889	14,742	22,757	24,537	26,821	29,190	26,752
Highways	3,997	4,608	4,754	9,457	12,469	14,233	14,611	15,490	16,860	19,199
Other and Unallocable	2,290	5,231	21,563	39,996	36,920	49,544	42,578	48,965	53,061	57,060

Table 26
Federal Revenues and Expenditures, by Character, Object and Function, Per Capita, Selected Years 1965-1994

	1965	1970	1975	1980	1985	1990	1991 ^r	1992 ^r	1993	1994
Revenues										
Total	648	1,002	1,407	2,483	3,383	4,635	4,762	4,938	5,068	5,380
General	549	798	1,034	1,840	2,350	3,145	3,222	3,352	3,446	3,645
Intergovernmental ¹	-	-	6	8	8	12	13	13	5	12
General from Own Sources	549	798	1,028	1,833	2,342	3,133	3,209	3,338	3,441	3,632
Taxes	482	712	881	1,540	1,904	2,538	2,546	2,584	2,766	2,997
Individual Income	251	441	567	1,072	1,388	1,874	1,855	1,868	1,977	2,086
Corporation Income	131	160	188	284	257	375	389	393	456	539
Sales, Gross Receipts, Customs	81	89	98	141	206	217	232	252	262	287
Customs Duties	7	12	20	33	51	67	64	69	73	78
Alcoholic Beverages	19	23	25	25	49	23	29	31	30	29
Motor Fuel	14	18	21	21	23	52	67	78	78	102
Tobacco Products	11	10	11	11	19	17	19	20	22	22
Other	30	26	22	51	65	56	54	54	58	56
Death and Gift	14	18	21	28	27	46	44	44	49	58
Other Taxes	5	4	7	16	26	26	26	27	22	27
Charges and Miscellaneous	67	85	148	292	438	595	663	754	676	635
Insurance Trust	98	205	373	643	1,033	1,490	1,540	1,586	1,621	1,735
Social Security and Medicare	86	188	350	612	992	1,452	1,501	1,546	1,582	1,698
Employee Retirement	6	8	12	16	19	18	18	18	18	17
Other Insurance Trust ²	7	9	11	15	22	21	21	22	21	20
Expenditures										
Total	669	1,015	1,578	2,710	4,328	5,593	5,872	6,000	6,088	6,262
By Character and Object										
Intergovernmental Expenditure	57	113	230	399	450	590	635	729	794	837
Current Operation	353	483	575	919	1,511	1,967	2,069	1,962	1,904	1,898
Capital Outlay	68	87	101	160	323	393	380	365	331	307
Assistance and Subsidies	43	62	152	214	263	319	349	378	402	433
Interest on Debt	46	68	112	269	588	755	774	783	771	778
Insurance Benefits and Repayments	103	201	408	749	1,194	1,569	1,666	1,783	1,886	2,008
By Function										
General	567	814	1,170	1,961	3,135	4,023	4,206	4,217	4,202	4,254
Intergovernmental	57	113	230	399	450	590	635	729	794	837
Public Welfare	16	37	66	125	181	243	311	372	409	441
Education	9	29	41	57	62	91	97	105	113	103
Highways	21	22	22	42	52	57	58	61	65	74
Other and Unallocable	12	26	100	176	155	199	169	192	206	219

Table 25 (cont.)
Federal Revenues and Expenditures, by Character, Object and Function, Selected Years 1965-1994
(millions)

	1965	1970	1975	1980	1985	1990	1991 ^f	1992 ^f	1993	1994
Expenditures (cont.)										
Direct General	99,067	143,685	203,079	355,754	640,256	855,234	900,262	889,494	878,625	889,582
National Defense and International Relations	55,810	84,253	95,760	149,459	288,736	344,069	366,112	351,684	344,008	333,380
Military Functions Only	n.a.	n.a.	n.a.	n.a.	265,232	316,087	335,849	320,168	311,006	300,578
Postal Service	5,261	7,722	12,678	18,177	28,898	39,065	43,102	44,890	44,528	46,110
Space Research and Technology	5,058	3,691	3,314	4,892	7,346	12,063	13,514	13,550	13,873	13,553
Education	1,050	3,053	7,153	10,619	13,208	17,404	21,091	22,136	25,878	23,239
Public Welfare	105	2,837	12,212	19,212	25,234	33,447	40,716	47,722	51,609	56,204
Hospitals	1,340	1,830	3,053	5,421	7,531	8,483	9,425	10,435	10,875	11,351
Health	969	2,089	2,943	5,715	6,489	9,369	12,282	12,619	13,443	13,816
Highways	127	319	312	434	834	856	665	813	619	691
Police Protection	243	409	1,095	1,739	3,430	5,344	6,170	6,703	7,356	7,328
Corrections	59	83	203	387	720	1,594	1,941	2,411	2,422	2,587
Recreation	9,260	8,737	11,961	29,734	53,635	70,266	46,162	53,485	51,278	52,791
Development	948	1,051	2,392	6,080	8,214	16,951	16,698	15,482	12,582	15,817
Interest on General Debt	8,940	14,037	24,220	61,286	140,281	187,952	195,142	199,713	198,795	202,663
Other and Unallocable	9,897	13,574	25,783	42,599	55,700	108,371	127,242	107,851	101,359	110,052
Insurance Trust ²	19,929	41,248	88,025	170,576	284,633	390,897	420,001	454,730	486,248	522,782
Social Security and Medicare	16,618	35,828	76,587	149,451	253,594	350,435	376,933	410,855	440,994	472,461
Employee Retirement	1,447	2,770	7,127	14,862	23,306	31,428	33,624	33,987	35,232	36,723
Other Insurance Trust ²	1,864	2,650	4,311	6,263	7,733	9,034	9,444	9,888	10,022	13,598
Exhibits										
Direct Expenditures	118,996	184,933	291,104	526,330	924,889	1,246,131	1,320,263	1,344,224	1,364,873	1,412,364
Salaries and Wages	n.a.	n.a.	n.a.	86,990	120,331	146,436	154,290	161,551	162,536	162,658
Debt Outstanding	317,274	370,919	555,070	914,316	1,827,451	3,266,073	3,683,054	4,082,871	4,436,171	4,721,292
Held by Federal Government	63,236	95,170	10,941	199,212	317,612	795,907	919,713	1,016,453	1,116,713	1,213,115
Other Debt Outstanding	254,038	275,749	544,129	715,104	1,509,839	2,470,166	2,763,341	3,066,418	3,319,458	3,508,178

n.a. - not available

- represents zero

^f - revised

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]*, and U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 26 (cont.)
Federal Revenues and Expenditures, by Character, Object and Function, Per Capita, Selected Years 1965-1994

	1965	1970	1975	1980	1985	1990	1991 ^r	1992 ^r	1993	1994
Expenditures (cont.)										
Direct General	510	701	940	1,562	2,685	3,433	3,571	3,488	3,408	3,417
National Defense and International Relations	287	411	443	656	1,211	1,381	1,452	1,379	1,334	1,281
Military Functions Only	n.a	n.a	n.a	n.a	1,112	1,269	1,332	1,255	1,206	1,155
Postal Service	27	38	59	80	121	157	171	176	173	177
Space Research and Technology	26	18	15	21	31	48	54	53	54	52
Education	5	15	33	47	55	70	84	87	100	89
Public Welfare	1	14	57	84	106	134	161	187	200	216
Hospitals	7	9	14	24	32	34	37	41	42	44
Health	5	10	14	25	27	38	49	49	52	53
Highways	1	2	1	2	3	3	3	3	2	3
Police Protection	1	2	5	8	14	21	24	26	29	28
Corrections	<	<	1	2	3	6	8	9	9	10
Natural Resources, Parks and Recreation	48	43	55	131	225	282	183	210	199	203
Housing and Community Development	5	5	11	27	34	68	66	61	49	61
Interest on General Debt	46	68	112	269	588	755	774	783	771	778
Other and Unallocable	51	66	119	187	234	435	505	423	393	423
Insurance Trust ²	103	201	408	749	1,194	1,569	1,666	1,783	1,886	2,008
Social Security and Medicare	86	175	355	656	1,063	1,407	1,495	1,611	1,711	1,815
Employee Retirement	7	14	33	65	98	126	133	133	137	141
Other Insurance Trust ²	10	13	20	28	32	36	37	39	39	52
Exhibits										
Direct Expenditures	612	902	1,348	2,311	3,878	5,002	5,236	5,271	5,295	5,425
Salaries and Wages	n.a	n.a	n.a	382	505	588	612	633	631	625
Debt Outstanding	1,633	1,809	2,570	4,015	7,663	13,111	14,608	16,010	17,209	18,135
Held by Federal Government	325	464	51	875	1,332	3,195	3,648	3,986	4,332	4,660
Other Debt Outstanding	1,307	1,345	2,519	3,140	6,331	9,916	10,960	12,024	12,877	13,475
Population	194,303	205,052	215,973	227,726	238,466	249,102	252,131	255,028	257,783	260,341

n.a. not available

- represents zero

< rounds to zero

^r - revised

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: [years]*, and U.S. Department of Commerce, Bureau of the Census, 94federl.wk1 available on www.census.gov/govs/www/index.html

Table 27

Federal Revenues and Expenditures, by Character, Object and Function, as a Percentage of Personal Income Selected Years, 1965-1994

	1965	1970	1975	1980	1985	1990	1991 ^f	1992 ^f	1993	1994
Revenues										
Total	22.8%	24.7%	23.1%	24.7%	24.3%	24.7%	24.9%	24.5%	25.5%	26.1%
General	19.3	19.7	17.0	18.3	16.9	16.7	16.8	16.6	17.4	17.7
Intergovernmental ¹	-	-	0.1	0.1	0.1	0.1	0.1	0.1	<	0.1
General from Own Sources	19.3	19.7	16.9	18.3	16.8	16.7	16.8	16.5	17.3	17.6
Taxes	16.9	17.6	14.5	15.3	13.7	13.5	13.3	12.8	13.9	14.6
Individual Income	8.8	10.9	9.3	10.7	10.0	10.0	9.7	9.3	10.0	10.1
Corporation Income	4.6	4.0	3.1	2.8	1.8	2.0	2.0	1.9	2.3	2.6
Sales, Gross Receipts, Customs	2.9	2.2	1.6	1.4	1.5	1.2	1.2	1.2	1.3	1.4
Customs Duties	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.4	0.4
Alcoholic Beverages	0.7	0.6	0.4	0.2	0.3	0.1	0.1	0.2	0.2	0.1
Motor Fuel	0.5	0.5	0.3	0.2	0.2	0.3	0.4	0.4	0.4	0.5
Tobacco Products	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other	1.0	0.6	0.4	0.5	0.5	0.3	0.3	0.3	0.3	0.3
Death and Gift	0.5	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.3
Other Taxes	0.2	0.1	0.1	0.2	0.2	0.1	0.1	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	3.4	3.1
Insurance Trust	3.5	5.1	6.1	6.4	7.4	7.9	8.0	7.9	8.2	8.4
Social Security and Medicare	3.0	4.6	5.8	6.1	7.1	7.7	7.8	7.7	8.0	8.2
Employee Retirement	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other Insurance Trust ²	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Expenditures										
Total	23.5%	25.1%	25.9%	27.0%	31.0%	29.8%	30.7%	29.7%	30.7%	30.4%
By Character and Object										
Intergovernmental Expenditure	2.0	2.8	3.8	4.0	3.2	3.1	3.3	3.6	4.0	4.1
Current Operation	12.4	11.9	9.5	9.2	10.8	10.5	10.8	9.7	9.6	9.2
Capital Outlay	2.4	2.2	1.7	1.6	2.3	2.1	2.0	1.8	1.7	1.5
Assistance and Subsidies	1.5	1.5	2.5	2.1	1.9	1.7	1.8	1.9	2.0	2.1
Interest on Debt	1.6	1.7	1.8	2.7	4.2	4.0	4.0	3.9	3.9	3.8
Insurance Benefits and Repayments	3.6	5.0	6.7	7.5	8.6	8.4	8.7	8.8	9.5	9.8
By Function										
General	19.9	20.1	19.2	19.5	22.5	21.4	22.0	20.9	21.2	20.7
Intergovernmental	2.0	2.8	3.8	4.0	3.2	3.1	3.3	3.6	4.0	4.1
Public Welfare	0.6	0.9	1.1	1.2	1.3	1.3	1.6	1.8	2.1	2.1
Education	0.3	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.6	0.5
Highways	0.7	0.6	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4
Other and Unallocable	0.4	0.6	1.6	1.7	1.1	1.1	0.9	1.0	1.0	1.1

Table 27 (cont.)

Federal Revenues and Expenditures, by Character, Object and Function, as a Percentage of Personal Income Selected Years, 1965-1994

	1965	1970	1975	1980	1985	1990	1991 ^r	1992 ^r	1993	1994
Expenditures (cont.)										
Direct General	17.9	17.3	15.5	15.6	19.3	18.3	18.6	17.3	17.2	16.6
National Defense and International Relations	10.1	10.1	7.3	6.5	8.7	7.4	7.6	6.8	6.7	6.2
Military Functions Only	n.a.	n.a.	n.a.	n.a.	8.0	6.8	7.0	6.2	6.1	5.6
Postal Service	1.0	0.9	1.0	0.8	0.9	0.8	0.9	0.9	0.9	0.9
Space Research and Technology	0.9	0.4	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3
Education	0.2	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.4
Public Welfare	<	0.3	0.9	0.8	0.8	0.7	0.8	0.9	1.0	1.0
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Health	0.2	0.3	0.2	0.3	0.2	0.2	0.3	0.2	0.3	0.3
Highways	<	<	<	<	<	<	<	<	<	<
Police Protection	<	<	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Corrections	<	<	<	<	<	<	<	<	<	<
Natural Resources, Parks and Recreation	1.7	1.1	0.9	1.3	1.6	1.5	1.0	1.0	1.0	1.0
Housing and Community Development	0.2	0.1	0.2	0.3	0.2	0.4	0.3	0.3	0.2	0.3
Interest on General Debt	1.6	1.7	1.8	2.7	4.2	4.0	4.0	3.9	3.9	3.8
Other and Unallocable	1.8	1.6	2.0	1.9	1.7	2.3	2.6	2.1	2.0	2.1
Insurance Trust ²	3.6	5.0	6.7	7.5	8.6	8.4	8.7	8.8	9.5	9.8
Social Security and Medicare	3.0	4.3	5.8	6.5	7.6	7.5	7.8	8.0	8.6	8.8
Employee Retirement	0.3	0.3	0.5	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Other Insurance Trust ²	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3
Exhibits										
Direct Expenditures	21.5%	22.3%	22.2%	23.0%	27.8%	26.6%	27.3%	26.1%	26.7%	26.4%
Salaries and Wages	n.a.	n.a.	n.a.	3.8	3.6	3.1	3.2	3.1	3.2	3.0
Debt Outstanding	57.4	44.6	42.3	40.0	55.0	69.8	76.3	79.4	86.7	88.1
Held by Federal Government	11.4	11.5	0.8	8.7	9.6	17.0	19.0	19.8	21.8	22.6
Other Debt Outstanding	45.9	33.2	41.4	31.3	45.4	52.8	57.2	59.6	64.8	65.5
Personal Income (billions) ³	552.9	831.0	1,313.4	2,285.5	3,325.0	4,679.8	4,828.3	5,144.9	5,119.1	5,359.6

n.a. not available

- represents zero

< rounds to zero

^r - revised¹ 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. firmsSource: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*, and U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 28
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1994

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
(millions)										
Revenues										
Total	\$87,777	\$150,106	\$261,616	\$451,538	\$720,062	\$1,032,115	\$1,080,856	\$1,185,191	\$1,267,532	\$1,331,442
General	74,000	130,755	228,195	382,322	598,121	849,502	902,177	972,583	1,038,300	1,100,441
Intergovernmental from Federal	11,029	21,857	47,054	83,029	106,158	136,802	154,098	179,184	198,529	215,445
Own-Source	62,971	108,898	181,141	299,293	491,963	712,700	748,079	793,399	839,771	884,996
Taxes	51,242	86,795	141,465	223,463	350,367	501,619	525,290	555,610	592,820	625,527
Property	22,583	34,054	51,491	68,499	103,757	155,613	167,934	178,536	188,535	197,140
Sales and Gross Receipts	17,118	30,322	49,815	79,927	126,376	177,885	185,570	196,112	209,546	223,628
Individual Income	4,090	10,812	21,454	42,080	70,361	105,640	109,341	115,170	128,810	128,810
Corporation Income	1,929	3,738	6,642	13,321	19,152	23,566	22,242	23,595	26,417	28,320
Other Taxes including licenses	5,522	7,869	12,063	19,636	30,721	38,915	40,203	42,197	45,101	47,630
Charges and Miscellaneous	11,729	22,103	39,676	75,830	141,596	211,081	222,789	237,789	246,951	259,469
Utilities and Liquor Stores	6,355	8,614	13,335	25,560	44,772	58,643	60,736	62,540	65,081	70,075
Insurance Trust	7,422	10,737	20,086	43,656	77,170	123,970	117,943	150,067	164,151	160,927
Employee Retirement	3,423	6,493	12,354	25,441	53,212	94,268	87,230	108,310	113,030	114,304
Unemployment Compensation	3,244	3,101	5,734	13,529	17,640	18,441	18,025	27,019	34,649	29,901
Other Insurance Trust ¹	755	1,143	1,998	4,686	6,319	11,262	12,688	14,738	16,472	16,721
Expenditures										
Total	\$86,554	\$148,051	\$266,208	\$434,073	\$657,888	\$975,907	\$1,063,633	\$1,150,485	\$1,210,757	\$1,264,289
By Character and Object										
Intergovernmental to Federal ²	-	-	975	1,745	1,963	3,245	3,466	3,875	3,632	3,648
Direct	86,554	148,051	265,234	432,328	655,925	972,662	1,060,168	1,146,610	1,207,125	1,260,642
Current Operation	53,929	97,915	180,709	307,811	472,312	700,131	762,388	823,706	872,824	927,899
Capital Outlay	20,535	29,650	44,817	62,894	79,898	123,069	131,633	134,712	135,976	137,501
Assistance and Subsidies	4,127	8,090	11,146	15,222	20,707	27,227	30,456	33,230	34,636	35,295
Interest on Debt	3,012	5,123	10,087	17,604	38,817	58,914	61,532	64,898	64,781	64,484
Insurance Benefits and Repayments	4,950	7,273	18,475	28,797	44,191	63,321	74,159	90,276	98,908	95,462
By Function										
General	74,546	131,331	230,448	369,087	553,899	834,785	908,471	972,185	1,023,856	1,074,017
Education	28,563	52,718	87,858	133,211	192,686	288,148	309,666	326,770	342,595	353,287

Table 28 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1965-1994
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Expenditures (cont.)										
Health	836	1,806	4,428	8,387	13,711	24,223	26,706	29,344	32,185	35
Highways	12,221	16,427	22,528	33,311	44,989	61,057	64,937	66,689	68,134	72
Fire Protection	1,306	2,024	3,455	5,718	8,917	13,186	13,796	14,358	15,797	16
Police Protection	2,549	4,494	8,387	13,494	20,956	30,577	32,772	34,545	36,146	38
Corrections	974	1,626	3,375	6,448	12,839	24,635	27,356	28,606	29,614	32
Natural Resources	1,730	2,732	4,223	5,509	8,357	12,330	12,575	13,049	13,168	13
Parks and Recreation	1,104	1,888	3,462	6,520	9,160	14,326	15,930	15,728	15,994	16
Housing and Community										
Development	1,250	2,138	3,457	6,062	10,378	15,479	16,648	17,067	18,539	19
Sewerage and Solid Waste	2,360	3,413	7,387	13,214	17,398	28,453	31,014	32,398	35,408	35
Interest on General Debt	2,490	4,374	8,782	14,747	32,427	49,739	52,232	55,255	55,083	54
Financial Administration	1,267	2,030	3,594	6,719	10,471	16,217	16,995	18,090	19,309	20
Other Governmental										
Administration ³	2,338	3,939	7,360	11,715	18,419	28,619	31,466	32,215	33,093	35
Other and Unallocable	4,718	9,180	19,578	32,957	45,842	66,866	71,572	75,069	51,447	55
Utilities and Liquor Stores	7,058	9,447	17,285	36,190	59,798	77,801	81,004	84,334	84,361	91
Insurance Trust	4,950	7,273	18,475	28,796	44,191	63,321	74,158	90,276	98,908	95
Employee Retirement	2,298	3,629	7,443	12,070	24,414	38,355	42,121	46,419	51,645	55
Unemployment Compensation	2,008	2,723	9,577	14,008	14,995	16,499	22,135	32,887	35,409	28
Other Insurance Trust ¹	644	921	1,455	2,718	4,782	8,467	9,902	10,969	11,855	11
Exhibits										
Salaries and Wages	n.a.	n.a.	n.a.	180,261	236,821	341,158	366,416	383,159	396,476	410
Debt Outstanding at End of Year	99,512	143,570	221,224	363,892	568,633	860,584	915,732	970,043	1,016,167	1,074

n.a. not available

- represents zero

¹Includes workers' compensation and other insurance trust.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year], and www.census.gov/govs/www/index.html*

Table 29

State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1994

(millions)

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Revenues	\$452	\$732	\$1,211	\$1,983	\$3,020	\$4,143	\$4,287	\$4,647	\$4,917	\$5,114
General	381	638	1,057	1,679	2,508	3,410	3,578	3,814	4,028	4,227
Intergovernmental from Federal	57	107	218	365	445	549	611	703	770	828
Own-Source	324	531	839	1,314	2,063	2,861	2,967	3,111	3,258	3,399
Taxes	264	423	655	981	1,469	2,014	2,083	2,179	2,300	2,403
Property	116	166	238	301	435	625	666	700	731	757
Sales and Gross Receipts	88	148	231	351	530	714	736	769	813	859
Individual Income	21	53	99	185	295	424	434	452	500	495
Corporation Income	10	18	31	58	80	95	88	93	102	109
Other Taxes	28	38	56	86	129	156	159	165	175	183
Including Licenses	28	38	56	86	129	156	159	165	958	997
Charges and Miscellaneous	60	108	184	333	594	847	884	932	958	997
Utilities and Liquor Stores	33	42	62	112	188	235	241	245	252	269
Insurance Trust	38	52	93	192	324	498	468	588	637	618
Employee Retirement	18	32	57	112	223	378	346	425	438	439
Unemployment Compensation	17	15	27	59	74	74	71	106	134	115
Other Insurance Trust ¹	4	6	9	21	26	45	50	58	64	64
Expenditures										
Total	\$445	\$722	\$1,233	\$1,906	\$2,759	\$3,918	\$4,219	\$4,511	\$4,697	\$4,856
By Character and Object										
Intergovernmental to Federal ²	-	-	5	8	8	13	14	15	14	14
Direct	445	722	1,228	1,898	2,751	3,905	4,205	4,496	4,683	4,842
Current Operation	278	478	837	1,352	1,981	2,811	3,024	3,230	3,386	3,564
Capital Outlay	106	145	208	276	335	494	522	528	527	528
Assistance and Subsidies	21	39	52	67	87	109	121	130	134	136
Interest on Debt	16	25	47	77	163	237	244	254	251	248
Insurance Benefits and Repayments	25	35	86	126	185	254	294	354	384	367
By Function										
General	384	640	1,067	1,621	2,323	3,351	3,603	3,812	3,972	4,125
Education	147	257	407	585	808	1,157	1,228	1,281	1,329	1,357
Public Welfare	33	72	130	208	300	444	517	605	648	691
Hospitals	23	38	67	104	150	202	216	230	242	250
Health	4	9	21	37	57	97	106	115	125	136

Table 29 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1965-1994
(millions)

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Expenditures (cont.)										
Highways	63	80	104	146	189	245	258	261	264	277
Fire Protection	7	10	16	25	37	53	55	56	61	62
Police Protection	13	22	39	59	88	123	130	135	140	148
Corrections	5	8	16	28	54	99	108	112	115	124
Natural Resources	9	13	20	24	35	49	50	51	51	54
Parks and Recreation	6	9	16	29	38	58	63	62	62	64
Housing and Community Development	6	10	16	27	44	62	66	67	72	76
Sewerage and Solid Waste	12	17	34	58	73	114	123	127	137	137
Interest on General Debt	13	21	41	65	136	200	207	217	214	211
Financial Administration	7	10	17	30	44	65	67	71	75	79
Other Governmental Administration ³	12	19	34	51	77	115	125	126	128	135
Other and Unallocable	24	45	91	145	192	268	284	294	200	212
Utilities and Liquor Stores	36	46	80	159	251	312	321	331	327	350
Insurance Trust	25	35	86	126	185	254	294	354	384	367
Employee Retirement	12	18	34	53	102	154	167	182	200	214
Unemployment Compensation	10	13	44	62	63	66	88	129	137	110
Other Insurance Trust ¹	3	4	7	12	20	34	39	43	46	43
Exhibits										
Salaries and Wages	n.a	n.a	n.a	792	993	1,370	1,453	1,502	1,538	1,577
Debt Outstanding at End of Year	512	700	1,024	1,598	2,385	3,455	3,632	3,804	3,942	4,128
Population (thousands)	194,303	205,052	215,973	227,726	238,466	249,102	252,131	255,028	257,783	260,341

n.a. not available

- represents zero

¹Includes workers' compensation and other insurance trust.

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

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

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances:[year]*, and www.census.gov/govs/www/index.html

Table 30

State and Local Revenues and Expenditures, by Character, Object, and Function, As a Percentage of Personal Income, Selected Years 1965-1994

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Revenues	15.9%	18.1%	19.9%	19.8%	21.7%	22.1%	22.4%	23.0%	24.8%	24.8%
General	13.4	15.7	17.4	16.7	18.0	18.2	18.7	18.9	20.3	20.5
Intergovernmental from Federal	2.0	2.6	3.6	3.6	3.2	2.9	3.2	3.5	3.9	4.0
Own-Source	11.4	13.1	13.8	13.1	14.8	15.2	15.5	15.4	16.4	16.5
Taxes	9.3	10.4	10.8	9.8	10.5	10.7	10.9	10.8	11.6	11.7
Property	4.1	4.1	3.9	3.0	3.1	3.3	3.5	3.5	3.7	3.7
Sales and Gross Receipts	3.1	3.6	3.8	3.5	3.8	3.8	3.8	3.8	4.1	4.2
Individual Income	0.7	1.3	1.6	1.8	2.1	2.3	2.3	2.2	2.5	2.4
Corporation Income	0.3	0.4	0.5	0.6	0.6	0.5	0.5	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	0.9	0.9
Charges and Miscellaneous	2.1	2.7	3.0	3.3	4.3	4.5	4.6	4.6	4.8	4.8
Utilities and Liquor Stores	1.1	1.0	1.0	1.1	1.3	1.3	1.3	1.2	1.3	1.3
Insurance Trust	1.3	1.3	1.5	1.9	2.3	2.6	2.4	2.9	3.2	3.0
Employee Retirement	0.6	0.8	0.9	1.1	1.6	2.0	1.8	2.1	2.2	2.1
Unemployment Compensation	0.6	0.4	0.4	0.6	0.5	0.4	0.4	0.5	0.7	0.6
Other Insurance Trust ¹	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
Expenditures										
Total	15.7%	17.8%	20.3%	19.0%	19.8%	20.9%	22.0%	22.4%	23.7%	23.6%
By Character and Object										
Intergovernmental to Federal ²	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Direct	15.7	17.8	20.2	18.9	19.7	20.8	22.0	22.3	23.6	23.5
Current Operation	9.8	11.8	13.8	13.5	14.2	15.0	15.8	16.0	17.1	17.3
Capital Outlay	3.7	3.6	3.4	2.8	2.4	2.6	2.7	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	0.7	0.7
Interest on Debt	0.5	0.6	0.8	0.8	1.2	1.3	1.3	1.3	1.3	1.2
Insurance Benefits and Repayments	0.9	0.9	1.4	1.3	1.3	1.4	1.5	1.8	1.9	1.8
By Function										
General	13.5	15.8	17.5	16.1	16.7	17.8	18.8	18.9	20.0	20.0
Education	5.2	6.3	6.7	5.8	5.8	6.2	6.4	6.4	6.7	6.6
Public Welfare	1.1	1.8	2.1	2.1	2.1	2.4	2.7	3.0	3.3	3.4
Hospitals	0.8	0.9	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.2
Health	0.2	0.2	0.3	0.4	0.4	0.5	0.6	0.6	0.6	0.7

Table 30 (cont.)

**State and Local Revenues and Expenditures, by Character, Object, and Function, As a Percentage of Personal Income,
Selected Years 1965-1994**

	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Expenditures (cont.)										
Highways	2.2	2.0	1.7	1.5	1.4	1.3	1.3	1.3	1.3	1.3
Fire Protection	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Police Protection	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7
Corrections	0.2	0.2	0.3	0.3	0.4	0.5	0.6	0.6	0.6	0.6
Natural Resources	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3
Parks and Recreation	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Housing and Community Development	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
Sewerage and Solid Waste	0.4	0.4	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.7
Interest on General Debt	0.5	0.5	0.7	0.6	1.0	1.1	1.1	1.1	1.1	1.0
Financial Administration	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4
Other Governmental Administration ³	0.4	0.5	0.6	0.5	0.6	0.6	0.7	0.6	0.6	0.7
Other and Unallocable	0.9	1.1	1.5	1.4	1.4	1.4	1.5	1.5	1.0	1.0
Utilities and Liquor Stores	1.3	1.1	1.3	1.6	1.8	1.7	1.7	1.6	1.6	1.7
Insurance Trust	0.9	0.9	1.4	1.3	1.3	1.4	1.5	1.8	1.9	1.8
Employee Retirement	0.4	0.4	0.6	0.5	0.7	0.8	0.9	0.9	1.0	1.0
Unemployment Compensation	0.4	0.3	0.7	0.6	0.5	0.4	0.5	0.6	0.7	0.5
Other Insurance Trust ¹	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Exhibits										
Salaries and Wages	n.a.	n.a.	n.a.	7.9	7.1	7.3	7.6	7.4	7.7	7.7
Debt Outstanding at End of Year	18.0	17.3	16.8	15.9	17.1	18.4	19.0	18.9	19.9	20.1
Personal Income (billions)	552.9	831.0	1,313.4	2,285.5	3,325.0	4,679.8	4,828.3	5,144.9	5,119.1	5,359.6

n.a. not available

- represents zero

¹Includes workers' compensation and other insurance trust.²Mainly state payments to federal government for administration of Supplemental Security Income (SSI) programs.³Includes general public buildings, judicial and legal, and other government administration.Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]*, and www.census.gov/govs/www/index.html

Table 31
State General Revenues, 1948-1994
(millions)

Year	Total	Own-Source								
		Intergov- ernmental	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	608,621	169,928	438,693	331,114	104,995	21,851	164,135	40,133	107,696	
1993	653,564	188,256	465,308	353,850	112,115	24,195	174,543	42,996	111,459	
1994	692,298	204,518	487,780	373,319	117,128	25,692	185,871	44,628	114,461	

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 710-735, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 32
State General Revenues, by Source, by Percentage Distribution, 1948-1994

Year	Total	Intergov- ernmental	Own-Source						
			Total	Taxes			Charges and Miscellaneous		
				Individual Income	Corporation Income	Sales and Gross Receipts		Other	
1948	\$9,257	18.8%	81.2%	72.8%	5.4%	6.3%	43.7%	17.5%	8.4%
1950	11,262	21.5	78.5	70.4	6.4	5.2	41.5	17.3	8.1
1952	13,429	18.5	81.5	73.4	6.8	6.2	42.7	17.7	8.1
1953	14,511	19.0	81.0	72.7	6.7	5.6	42.8	17.7	8.3
1954	15,299	18.8	81.2	72.5	6.6	5.0	43.0	17.9	8.7
1955	16,194	18.5	81.5	71.6	6.8	4.6	42.4	17.9	9.9
1956	18,389	17.9	82.1	72.7	7.5	4.8	42.4	18.0	9.3
1957	20,382	19.3	80.7	71.3	7.7	4.8	41.4	17.4	9.4
1958	21,772	21.9	78.1	68.5	7.1	4.7	40.2	16.6	9.6
1959	24,448	25.6	74.4	64.8	7.2	4.1	38.0	15.5	9.6
1960	27,363	24.7	75.3	65.9	8.1	4.3	38.4	15.1	9.4
1961	28,693	23.6	76.4	66.4	8.2	4.4	38.4	15.4	9.9
1962	31,157	24.0	76.0	66.0	8.8	4.2	38.6	14.4	10.0
1963	33,882	24.3	75.7	65.3	8.7	4.4	38.0	14.1	10.4
1964	37,648	25.1	74.9	64.4	9.1	4.5	37.1	13.7	10.5
1965	40,930	25.2	74.8	63.8	8.9	4.7	36.8	13.4	11.0
1966	46,757	26.2	73.8	62.8	9.0	4.4	36.5	13.0	11.0
1967	52,071	27.4	72.6	61.3	9.4	4.3	35.7	11.9	11.2
1968	59,132	26.9	73.1	61.6	10.5	4.3	35.5	11.3	11.5
1969	67,312	26.4	73.6	62.3	11.2	4.7	35.7	10.7	11.3
1970	77,755	26.0	74.0	61.7	11.8	4.8	35.1	10.0	12.3
1971	85,098	28.0	72.0	60.6	11.9	4.0	34.7	9.9	11.5
1972	98,633	28.4	71.6	60.7	13.2	4.5	33.7	9.3	10.9
1973	113,132	28.9	71.1	60.2	13.8	4.8	32.8	8.8	10.9
1974	122,327	27.1	72.9	60.7	14.0	4.9	33.2	8.6	12.2
1975	134,612	28.1	71.9	59.5	14.0	4.9	32.2	8.4	12.4
1976	152,118	29.4	70.6	58.7	14.1	4.8	31.2	8.6	11.9
1977	169,126	28.8	71.2	59.8	15.1	5.4	31.0	8.3	11.5
1978	189,099	28.3	71.7	59.9	15.4	5.7	30.8	8.0	11.8
1979	208,048	27.4	72.6	60.0	15.7	5.8	30.6	7.9	12.5
1980	233,591	27.5	72.5	58.7	15.9	5.7	29.0	8.1	13.8
1981	258,160	27.4	72.6	58.0	15.8	5.5	28.2	8.5	14.6
1982	275,110	25.1	74.9	59.1	16.6	5.1	28.6	8.8	15.8
1983	290,480	25.0	75.0	59.0	17.1	4.5	28.9	8.5	15.9
1984	330,740	24.6	75.4	59.5	17.8	4.7	29.0	8.0	15.9
1985	365,344	24.6	75.4	58.9	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	608,621	27.9	72.1	54.4	17.3	3.6	27.0	6.6	17.7
1993	653,564	28.8	71.2	54.1	17.2	3.7	26.7	6.6	17.1
1994	692,298	29.5	70.5	53.9	16.9	3.7	26.8	6.4	16.5

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y710-735, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 33
Local General Revenues, by Source, Selected Years, 1948-1994
(millions)

Year	Total	Own-Source							
		Intergov- ernmental	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	29,962	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	118,342	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	573,255	215,987	357,268	227,099	171,723	10,643	33,596	11,137	132,407
1993	601,804	227,342	374,463	238,970	180,738	11,106	35,003	12,123	135,493
1994	639,242	242,027	397,215	252,207	188,754	11,682	37,757	14,014	145,008

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 796-816, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 34

Local General Revenues, by Source, Percentage Distribution, Selected Years 1948-1994

Year	Total	Intergov- ernmental	Own-Source							Charges and Miscellaneous
			Total	Taxes					Other	
				Total	Property	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	41.6	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	118,342	40.4	59.6	44.8	37.2	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	573,255	37.7	62.3	39.6	30.0	1.9	5.9	1.9	23.1	
1993	601,804	37.8	62.2	39.7	30.0	1.8	5.8	2.0	22.5	
1994	639,242	37.9	62.1	39.5	29.5	1.8	5.9	2.2	22.7	

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y796-816, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 35
Major Federal, State, and Local Tax Revenues, by Source, Selected Years, 1948-1994
(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	In-dividual Income	Corporation Income	
1948	\$51,218	\$37,876	\$19,315	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585	
1949	50,358	35,568	15,552	11,192	7,780	780	351	14,790	7,376	593	461	
1950	51,100	35,186	15,755	10,449	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	63,585	59,744	27,934	21,226	9,332	818	446	19,323	9,857	913	838	
1953	79,066	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810	
1954	83,704	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	912,593	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	141,645	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	157,626	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	285,917	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143	
1982	671,424	405,125	297,744	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	298,415	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511	
1985	803,404	454,037	334,531	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	94,508	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 ^r	1,167,337	641,982	467,827	98,086	58,495	11,138	6,436	525,355	310,561	99,279	20,357	
1992 ^r	1,215,436	659,041	476,465	100,270	64,282	11,143	6,881	556,395	329,296	104,995	21,804	
1993	1,305,732	712,912	509,680	117,520	67,447	12,577	5,688	592,820	353,850	112,115	24,195	
1994	1,405,796	780,269	543,055	140,385	74,648	15,225	6,956	625,527	373,319	117,128	25,692	

^rrevised

¹Excludes social insurance taxes and contributions. In 1994, the federal government trust funds received \$451.8 billion in social insurance taxes and contributions (OASDI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement). State and local government trust funds received \$160.9 billion. User charges and miscellaneous general revenue equaled \$425 billion for all governments in 1994.

²Customs duties collected by the federal government only.

Table 35 (cont.)

Major Federal, State, and Local Tax Revenues, by Source, Selected Years, 1948-1994

(millions)

Fiscal Year	State					Local				
	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operator 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 ^f	103,165	50,369	10,996	4,284	22,111	214,794	161,772	32,036	11,947	9,039
1992 ^f	107,568	55,420	11,667	4,456	23,386	227,099	171,723	33,429	12,591	8,469
1993	114,635	59,908	12,519	4,659	23,826	238,970	180,738	35,003	13,328	9,005
1994	123,006	62,865	12,893	5,042	24,699	252,207	188,754	37,757	14,309	10,461

³ Local individual and corporation income taxes. For 1994, local individual income taxes were \$11,682 million and corporation income tax revenues were \$2,627 million. Nearly all the local corporation income tax revenues were raised in New York City and the District of Columbia.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances [year]*, *State Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 36

Federal, State, and Local Tax Revenues, by Government, Selected Years, 1967-1994
(millions)

Year	State and Local Governments									
	Total	Federal	Total	State	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	10,046	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	1,167,280	641,982	525,298	310,569	214,729	72,213	52,154	71,368	11,286	7,708
1992	1,215,436	659,041	555,395	329,296	227,099	75,486	54,926	76,619	11,887	8,180
1993	1,305,732	712,912	592,820	353,850	238,970	n.a.	n.a.	n.a.	n.a.	n.a.
1994	1,405,796	780,269	625,527	373,319	252,207	n.a.	n.a.	n.a.	n.a.	n.a.
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	91,918	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	178,412	n.a.	178,412	6,689	171,723	39,706	40,808	74,360	11,051	5,528
1993	188,535	n.a.	188,535	7,796	180,738	n.a.	n.a.	n.a.	n.a.	n.a.
1994	197,140	n.a.	197,140	8,386	188,754	n.a.	n.a.	n.a.	n.a.	n.a.
General and Selective Sales and Gross Receipts Taxes, and Customs										
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	48
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	133
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	539
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	1,366
1987	192,514	48,423	144,091	119,388	24,455	15,598	7,005	467	20	1,233
1988	209,056	52,604	156,452	130,330	26,122	16,690	7,703	471	25	1,330
1989	218,543	52,527	166,016	138,249	27,767	17,543	8,378	484	31	1,867
1990	231,855	53,970	177,885	147,069	30,815	19,190	9,176	548	34	2,078
1991	244,066	58,495	185,571	153,535	32,036	19,604	9,700	618	36	2,396
1992	260,699	64,282	196,417	162,989	33,429	20,190	10,155	648	40	n.a.
1993	276,993	67,447	209,546	174,543	35,003	n.a.	n.a.	n.a.	n.a.	n.a.
1994	298,276	74,648	223,628	185,871	37,757	n.a.	n.a.	n.a.	n.a.	n.a.

Table 36 (cont.)

Federal, State, and Local Tax Revenues, by Government, Selected Years, 1967-1994

(millions)

Year	Total	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	9,668	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	716,124	576,735	139,389	126,799	12,590	10,146	1,541	608	295	n.a.
1993	776,838	627,200	149,638	136,310	13,328	n.a.	n.a.	n.a.	n.a.	n.a.
1994	840,569	683,440	157,129	142,820	14,309	n.a.	n.a.	n.a.	n.a.	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	60,201	18,024	42,177	32,819	9,358	5,444	2,422	1,003	501	256
1993	63,366	18,265	45,101	35,201	9,900	n.a.	n.a.	n.a.	n.a.	n.a.
1994	69,811	22,181	47,630	36,242	11,388	n.a.	n.a.	n.a.	n.a.	n.a.

n.a. - not available. For 1993 and 1994 The Bureau of the Census does not provide a break down of local governments by subcategories.

- represents zero

¹Excludes social insurance taxes and contributions. In 1994, the federal government trust funds received \$451.8 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 \$160.9. User charges and miscellaneous general revenue equaled \$425 billion for all governments in 1994.²Customs duties collected by the 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, and www.census.gov/govs/www/index.html

Table 37

Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Years 1965-1992

Item	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
BY GOVERNMENT													
All Governments	9.9%	7.3%	11.6%	6.9%	5.1%	11.8%	5.7%	8.6%	4.6%	2.9%	4.1%	7.4%	7.7%
Federal	9.3	5.4	13.0	5.3	3.9	14.3	4.3	9.5	2.7	1.5	2.7	8.2	9.4
State and Local	11.1	10.3	10.5	8.5	6.5	8.6	7.5	7.6	7.0	4.7	5.9	6.5	5.5
State	12.9	10.8	11.3	9.5	5.6	8.3	6.9	7.6	5.7	3.4	6.0	7.5	5.5
Local	9.1	9.6	7.1	9.3	7.8	9.1	8.5	7.5	9.0	6.8	5.8	5.2	5.5
BY TYPE OF TAX													
Federal													
Individual Income	13.1%	6.2%	14.8%	6.3%	5.5%	12.5%	2.2%	11.1%	4.8%	0.2%	1.8%	7.0%	6.5%
Corporation Income	5.2	4.4	9.7	-1.0	3.0	32.9	12.2	9.7	-9.5	4.9	2.2	17.2	19.5
Sales, Gross Receipts, Customs	3.0	2.9	8.7	8.9	-4.3	2.9	8.6	-0.1	2.7	8.4	9.9	4.9	10.7
Gift and Death	6.1	4.8	6.7	0.1	8.3	7.7	1.3	15.2	31.5	-3.1	0.0	12.9	21.1
All Other	-1.2	7.0	23.9	11.0	-6.7	20.9	0.4	-20.3	14.4	0.5	6.9	-17.3	22.3
State													
Individual Income	20.2	15.4	14.5	11.5	5.6	12.6	5.5	10.8	8.2	3.3	5.4	9.6	2.2
Corporation Income	14.1	12.2	14.9	5.8	5.6	12.6	5.5	10.8	8.2	-6.4	5.9	12.2	6.2
General Sales, Gross Receipts	16.1	11.8	11.7	10.0	7.5	6.4	9.3	7.4	6.7	3.5	4.5	6.4	7.3
Selective Sales, Gross Receipts	9.4	7.3	5.9	7.7	7.5	6.4	9.3	7.4	6.7	6.3	9.1	9.0	4.9
Motor Vehicle and Operators' Licenses	6.2	7.6	6.2	7.9	7.6	7.9	6.7	5.2	5.2	3.0	6.2	7.2	2.1
Gift and Death	6.4	7.3	7.5	2.7	8.8	19.8	6.8	7.6	9.9	11.8	4.0	4.6	8.2
All Other	8.3	8.1	13.8	10.5	0.8	-3.4	4.9	1.9	7.5	4.9	5.7	10.5	3.8
Local													
Property	8.6	8.7	5.6	8.7	7.6	8.6	9.1	7.8	9.2	8.0	6.2	5.2	4.4
Sales, Gross Receipts	8.3	16.1	13.3	11.7	8.0	8.1	6.8	6.3	11.0	4.0	4.3	4.7	7.9
Local Income ¹	30.4	10.1	13.6	9.8	7.0	13.2	6.3	7.6	3.0	5.0	5.4	5.9	7.4
All Other	7.8	13.1	11.4	9.2	12.2	15.5	7.1	15.5	-0.8	-1.4	3.5	5.8	15.0
Exhibits													
Gross Domestic Product	7.5%	9.4%	11.3%	8.3%	5.7%	6.4%	7.9%	7.2%	5.2%	2.6%	5.5%	4.9%	5.8%
GDP Implicit Price Deflator	4.4	6.9	7.8	5.7	2.6	3.2	3.9	4.4	4.3	4.1	2.8	2.6	2.3
Consumer Price Index	4.3	6.8	8.9	5.5	1.9	3.6	4.1	4.8	5.4	4.2	3.0	3.0	2.6

¹Local individual and corporation income taxes. For 1994, local individual income taxes were \$11,682 million and corporation income tax revenues were \$2,627 million. Nearly all the local corporation income tax revenues were raised in New York City and the District of Columbia.

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*, and www.census.gov/govs/www/index.html. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, April 1996.

Table 38

Federal, State, and Local Tax Revenues, as a Percentage of GDP, Selected Years, 1965-1994

Item	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
BY GOVERNMENT										
All Governments	20.2%	22.5%	20.3%	20.6%	19.2%	19.7%	19.7%	19.5%	19.9%	20.3%
Federal	13.0	14.1	11.7	12.6	10.9	11.0	10.9	10.6	10.9	11.3
State and Local	7.1	8.4	8.7	8.4	8.4	8.7	8.9	8.9	9.1	9.0
State	3.6	4.6	4.9	4.9	5.2	5.2	5.2	5.3	5.4	5.4
Local	3.5	3.7	3.8	3.1	3.2	3.5	3.6	3.6	3.6	3.6
BY TYPE OF TAX										
Federal¹										
Individual Income	6.8	8.7	7.5	8.8	7.9	8.1	7.9	7.6	7.8	7.8
Corporation Income	3.5	3.2	2.5	2.3	1.5	1.6	1.7	1.6	1.8	2.0
Sales, Gross Receipts, Customs	2.2	1.8	1.3	1.2	1.2	0.9	1.0	1.0	1.0	1.1
Gift and Death	0.4	0.4	0.3	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	0.1	0.1	0.1	0.1	0.1
State										
Individual Income	0.5	0.9	1.2	1.3	1.5	1.7	1.7	1.7	1.7	1.7
Corporation Income	0.3	0.4	0.4	0.5	0.4	0.4	0.3	0.3	0.4	0.4
General Sales, Gross Receipts	0.9	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.8	1.8
Selective Sales, Gross Receipts	1.2	1.3	1.1	0.9	0.9	0.8	0.9	0.9	0.9	0.9
Motor Vehicle and Operators' Licenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gift and Death	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
Local										
Property	3.0	3.2	3.1	2.4	2.4	2.6	2.7	2.8	2.8	2.7
Sales, Gross Receipts	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Local Income ²	0.1	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	0.1	0.2	0.2

¹Excludes social insurance taxes and contributions. In 1994, the federal government trust funds received \$451.8 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 \$160.9. User charges and miscellaneous general revenue equaled \$425 billion for all governments in 1994.

²Local individual and corporation income taxes. For 1994, local individual income taxes were \$11,682 million and corporation income tax revenues were \$2,627 million. Nearly all the local corporation income tax revenues were raised in New York City and the District of Columbia.

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]* and www.census.gov/govs/www/index.html. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, April 1996.

Table 39
State and Local General Expenditures, By Function, Selected Years, 1948-1994
(millions)

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Others
1948	\$17,684	-	\$17,684	\$4,363	\$895	\$2,099	\$1,229	\$3,036	\$644	\$5,418
1950	22,787	-	22,787	5,906	1,107	2,940	1,748	3,803	776	6,507
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	255,552	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	295,513	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	367,339	92,930	33,919	47,288	32,173	33,311	13,494	114,224
1981	407,449	1,873	405,575	100,534	38,114	54,121	36,100	34,603	14,947	127,156
1982	436,896	1,793	435,372	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	503,193	120,896	47,613	64,709	46,329	39,516	19,262	164,868
1985	554,163	1,963	552,198	131,987	52,316	79,576	49,711	45,021	20,956	172,631
1986	606,561	2,106	604,455	145,111	56,535	74,646	53,613	49,368	22,685	202,497
1987	656,064	2,456	653,607	156,781	60,240	80,090	56,971	52,199	24,685	222,641
1988	704,897	2,657	702,240	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	975,847	3,632	972,215	228,695	84,329	154,642	88,112	66,689	34,545	315,203
1993	1,027,488	3,632	1,023,856	240,588	88,138	167,046	94,651	68,134	36,146	329,153
1994	1,077,665	3,648	1,074,017	246,981	90,871	179,829	100,430	72,067	38,645	345,194

- represents zero

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y682-709, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 40
**State and Local General Expenditures, By Function, Percentage Distribution
 Selected Years, 1948-1994**

Year	Total	Intergover- nmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Others
1948	\$17,684	-	100.0%	24.7%	5.1%	11.9%	6.9%	17.2%	3.6%	30.6%
1950	22,787	-	100.0	25.9	4.9	12.9	7.7	16.7	3.4	28.6
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	99.7	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	606,561	0.3	99.7	23.9	9.3	12.3	8.8	8.1	3.7	33.4
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	7.1	3.6	33.3
1992	975,847	0.4	99.6	23.4	8.6	15.8	9.0	6.8	3.5	32.3
1993	1,027,488	0.4	99.6	23.4	8.6	16.3	9.2	6.6	3.5	32.0
1994	1,077,665	0.3	99.7	22.9	8.4	16.7	9.3	6.7	3.6	32.0

- represents zero

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 682-709, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 41
State General Expenditures, Selected Years, 1948-1994
(millions)

Year	Total	Intergovernmental	Direct							All Others
			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	12,250	4,217	8,033	87	1,107	1,566	947	2,058	85	2,183
1952	13,697	5,044	8,653	125	1,180	1,410	1,132	2,556	106	2,144
1953	14,678	5,384	9,294	150	1,277	1,534	1,184	2,781	119	2,249
1954	15,788	5,679	10,109	199	1,324	1,548	1,276	3,254	130	2,378
1955	17,176	5,986	11,190	227	1,468	1,600	1,338	3,899	139	2,519
1956	18,857	6,538	12,319	219	1,678	1,603	1,470	4,367	159	2,823
1957	21,087	7,440	13,647	112	1,958	1,826	1,571	4,875	179	3,126
1958	23,538	8,089	15,449	117	2,305	1,944	1,760	5,507	214	3,602
1959	26,007	8,689	17,318	150	2,614	2,124	1,850	6,414	228	3,938
1960	27,227	9,443	17,784	189	2,856	2,221	1,896	6,070	245	4,307
1961	29,118	10,114	19,004	226	3,170	2,311	2,059	6,230	261	4,747
1962	31,281	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	37,243	12,968	24,275	207	4,649	2,796	2,464	7,850	315	5,994
1965	40,447	14,174	26,273	189	5,258	2,998	2,701	8,214	348	6,565
1966	46,090	16,928	29,162	231	6,353	3,138	2,966	8,624	385	7,465
1967	51,305	19,056	32,249	300	7,728	4,291	3,358	9,423	441	8,708
1968	60,396	21,950	38,446	339	8,982	5,122	3,832	9,819	516	9,836
1969	68,023	24,779	43,244	365	10,004	6,464	4,258	10,414	585	11,154
1970	77,641	28,892	48,749	437	11,011	8,203	4,788	11,044	688	12,578
1971	89,118	32,640	56,478	491	12,448	10,518	5,400	12,304	797	14,520
1972	98,812	36,759	62,053	491	13,381	12,247	6,008	12,747	900	16,280
1973	108,086	40,822	67,264	480	14,248	14,147	6,506	12,072	1,017	18,795
1974	119,891	45,941	73,950	468	15,395	15,169	7,495	12,636	1,145	21,643
1975	138,304	51,978	86,326	536	17,696	17,457	8,968	14,258	1,314	26,097
1976	153,690	57,858	95,832	600	19,707	20,157	9,851	14,860	1,412	29,245
1977	164,351	62,460	101,891	651	21,166	22,646	11,209	13,853	1,569	30,797
1978	179,802	67,287	112,515	654	23,259	25,729	12,319	14,658	1,683	34,213
1979	200,517	75,963	124,554	833	24,680	28,742	13,786	17,079	1,825	37,610
1980	228,222	84,504	143,718	964	27,927	33,242	15,667	20,661	2,060	43,198
1981	253,654	93,180	160,474	1,040	31,488	38,580	18,027	20,688	2,270	48,381
1982	269,490	98,743	170,747	1,054	34,296	41,513	19,398	20,103	2,396	51,987
1983	285,041	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	469,268	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	612,423	202,827	409,596	2,222	70,904	125,908	41,643	40,478	4,863	123,578
1993	646,907	214,094	432,813	2,530	73,969	137,077	44,601	42,056	4,961	127,619
1994	682,644	224,764	457,880	2,334	77,128	148,244	46,996	43,812	5,325	134,041

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 736-782, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 42

State General Expenditures, by Function, Percentage Distribution, 1948-1994

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Others
1948	\$9,469	34.7%	65.3%	0.7%	9.5%	10.2%	7.0%	15.9%	0.7%	21.4%
1950	12,250	34.4	65.6	0.7	9.0	12.8	7.7	16.8	0.7	17.8
1952	13,697	36.8	63.2	0.9	8.6	10.3	8.3	18.7	0.8	15.7
1953	14,678	36.7	63.3	1.0	8.7	10.5	8.1	18.9	0.8	15.3
1954	15,788	36.0	64.0	1.3	8.4	9.8	8.1	20.6	0.8	15.1
1955	17,176	34.9	65.1	1.3	8.5	9.3	7.8	22.7	0.8	14.7
1956	18,857	34.7	65.3	1.2	8.9	8.5	7.8	23.2	0.8	15.0
1957	21,087	35.3	64.7	0.5	9.3	8.7	7.5	23.1	0.8	14.8
1958	23,538	34.4	65.6	0.5	9.8	8.3	7.5	23.4	0.9	15.3
1959	26,007	33.4	66.6	0.6	10.1	8.2	7.1	24.7	0.9	15.1
1960	27,227	34.7	65.3	0.7	10.5	8.2	7.0	22.3	0.9	15.8
1961	29,118	34.7	65.3	0.8	10.9	7.9	7.1	21.4	0.9	16.3
1962	31,281	34.9	65.1	0.6	11.6	8.0	6.9	21.2	0.9	15.8
1963	34,376	34.6	65.4	0.6	11.6	7.9	6.8	21.6	0.9	16.0
1964	37,243	34.8	65.2	0.6	12.5	7.5	6.6	21.1	0.8	16.1
1965	40,447	35.0	65.0	0.5	13.0	7.4	6.7	20.3	0.9	16.2
1966	46,090	36.7	63.3	0.5	13.8	6.8	6.4	18.7	0.8	16.2
1967	51,305	37.1	62.9	0.6	15.1	8.4	6.5	18.4	0.9	17.0
1968	60,396	36.3	63.7	0.6	14.9	8.5	6.3	16.3	0.9	16.3
1969	68,023	36.4	63.6	0.5	14.7	9.5	6.3	15.3	0.9	16.4
1970	77,641	37.2	62.8	0.6	14.2	10.6	6.2	14.2	0.9	16.2
1971	89,118	36.6	63.4	0.6	14.0	11.8	6.1	13.8	0.9	16.3
1972	98,812	37.2	62.8	0.5	13.5	12.4	6.1	12.9	0.9	16.5
1973	108,086	37.8	62.2	0.4	13.2	13.1	6.0	11.2	0.9	17.4
1974	119,891	38.3	61.7	0.4	12.8	12.7	6.3	10.5	1.0	18.1
1975	138,304	37.6	62.4	0.4	12.8	12.6	6.5	10.3	1.0	18.9
1976	153,690	37.6	62.4	0.4	12.8	13.1	6.4	9.7	0.9	19.0
1977	164,351	38.0	62.0	0.4	12.9	13.8	6.8	8.4	1.0	18.7
1978	179,802	37.4	62.6	0.4	12.9	14.3	6.9	8.2	0.9	19.0
1979	200,517	37.9	62.1	0.4	12.3	14.3	6.9	8.5	0.9	18.8
1980	228,222	37.0	63.0	0.4	12.2	14.6	6.9	9.1	0.9	18.9
1981	253,654	36.7	63.3	0.4	12.4	15.2	7.1	8.2	0.9	19.1
1982	269,490	36.6	63.4	0.4	12.7	15.4	7.2	7.5	0.9	19.3
1983	285,041	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	469,268	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	612,423	33.1	66.9	0.4	11.6	20.6	6.8	6.6	0.8	20.2
1993	646,907	33.1	66.9	0.4	11.4	21.2	6.9	6.5	0.8	19.7
1994	682,644	32.9	67.1	0.3	11.3	21.7	6.9	6.4	0.8	19.6

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 736-782, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 43
Local General Expenditures, by Function 1948-1994
(millions)

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Others
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	569,975	7,355	562,620	226,473	13,425	28,734	46,469	26,211	29,682	191,626
1993	598,382	7,339	591,043	238,058	14,169	29,969	50,050	26,078	31,185	201,534
1994	624,907	8,770	616,137	244,647	13,743	31,585	53,434	28,255	33,320	211,153

*Included in Total Direct General Expenditure

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 796-816, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 44

Local General Expenditures, By Function, Percentage Distribution, Selected Years, 1948-1994

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Others
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	41,721	0.6	99.4	44.4	1.1	6.5	5.5	8.9	4.6	28.3
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	283,929	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	332,667	1.2	98.8	39.4	2.4	5.1	8.0	5.4	5.4	33.2
1986	363,921	1.1	98.9	39.6	2.4	5.1	7.7	5.3	5.3	33.6
1987	396,346	1.3	98.7	39.2	2.4	4.8	7.5	5.2	5.3	34.2
1988	426,883	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	569,975	1.3	98.7	39.7	2.4	5.0	8.2	4.6	5.2	33.6
1993	598,382	1.2	98.8	39.8	2.4	5.0	8.4	4.4	5.2	33.7
1994	624,907	1.4	98.6	39.1	2.2	5.1	8.6	4.5	5.3	33.8

*Included in Total Direct General Expenditure

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 817-848, *Historical Statistics on Government Finances and Employment*, Census of Government, various years, *Government Finances [year]*, and www.census.gov/govs/www/index.html

Table 45
Federal, State and Local Direct General Expenditures, by Government, Selected Years 1955-1994

Fiscal Year	State and Local										Federal Insurance Trust Expenditure
	Total	Federal	Local								
			Total	State	Total	Muni-cipalities	Counties	School Districts	Townships	Special Districts	
1955	96,796	63,072	33,724	11,190	22,534	7,870	4,629	8,168	1,029	837	6,238
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	13,565
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,930
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	262,782	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	1,542,620	783,191	759,429	303,853	455,576	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	1,804,005	899,363	904,642	368,360	536,282	159,357	133,043	190,156	18,317	35,771	420,001
1992	1,858,760	886,545	972,215	409,596	562,620	164,767	140,781	200,579	18,931	37,561	454,730
1993	1,902,481	878,625	1,023,856	432,813	591,043	n.a.	n.a.	n.a.	n.a.	n.a.	486,248
1994	1,963,599	889,582	1,074,017	457,880	616,137	n.a.	n.a.	n.a.	n.a.	n.a.	522,782

¹ Direct general expenditures exclude intergovernmental expenditures, and utility, liquor stores, 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: American Council 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 599 (federal insurance trust data). See also *Significant Features of Fiscal federalism*, prior years.

Table 46
Federal, State and Local Direct General Expenditures, by Government, Percentage Distribution, Selected Years 1955-1994

Fiscal Year	Total ¹	Federal	Total State	Local						
				Total	Muni-cipalities	Counties	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	18.8	27.6	8.6	6.5	9.7	0.9	1.9
1986	100.0	53.0	47.1	19.0	28.0	8.7	6.6	10.0	0.9	1.8
1987	100.0	52.4	47.5	19.1	28.4	8.7	6.9	10.0	1.0	1.9
1988	100.0	52.0	48.0	19.2	28.8	8.8	6.9	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	100.0	47.7	52.3	22.0	30.3	8.9	7.6	10.8	1.0	2.0
1993	100.0	46.2	53.8	22.7	31.1	n.a	n.a	n.a	n.a	n.a
1994	100.0	45.3	54.7	23.3	31.4	n.a	n.a	n.a	n.a	n.a

n.a. – not available

¹ Direct general expenditure excludes 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.

Sources: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances [year]*, and www.census.gov/govs/www/index.html

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 tables, show the importance (or weight) of the different revenue categories for different levels of government.

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 1994
(millions)

Region and State	Own-Source											
	Total	Intergovernmental from Federal	Taxes								Current Charges	All Other ²
			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
U.S. Totals	1,100,440,785	215,445,135	884,995,650	625,526,525	197,139,523	149,039,215	128,809,819	28,319,516	122,218,452	161,166,132	98,302,993	
New England	62,015,095	12,372,251	49,642,844	37,729,598	14,798,383	5,693,085	9,391,324	2,115,236	5,731,570	6,203,664	5,709,582	
Connecticut	16,771,376	2,832,267	13,939,109	11,268,960	4,379,496	2,184,139	2,236,725	701,942	1,766,658	1,349,392	1,320,757	
Maine	5,098,343	1,175,783	3,922,560	2,914,864	1,171,624	617,008	614,654	91,955	419,623	492,392	515,304	
Massachusetts	28,747,366	5,701,487	23,045,879	17,125,903	5,948,686	2,303,139	5,689,768	1,062,930	2,121,380	3,246,814	2,673,162	
New Hampshire	4,457,407	949,632	3,507,775	2,489,525	1,640,009	n.t.	35,980	144,157	669,379	508,511	509,739	
Rhode Island	4,427,676	1,079,475	3,348,201	2,490,630	1,048,552	412,820	528,089	79,320	421,849	358,837	498,734	
Vermont	2,512,927	633,607	1,879,320	1,439,716	610,016	175,979	286,108	34,932	332,681	247,718	191,886	
Mideast	230,426,767	43,701,598	186,725,169	141,262,666	47,138,028	23,347,192	37,451,308	8,793,884	24,532,254	26,996,679	18,465,824	
Delaware	3,458,816	528,669	2,930,147	1,760,893	262,227	n.t.	575,810	155,070	767,786	632,204	537,050	
District of Columbia ³	5,629,259	2,566,878	3,062,381	2,523,440	811,009	458,555	650,660	150,208	453,008	271,473	267,468	
Maryland	20,857,838	3,325,048	17,532,790	13,301,075	3,618,156	1,814,949	4,908,349	320,068	2,639,553	2,464,520	1,767,195	
New Jersey	39,278,319	5,241,177	34,037,142	25,421,650	11,723,715	3,778,427	4,499,709	1,085,055	4,334,744	4,467,803	4,147,689	
New York	113,354,026	22,461,908	90,892,118	70,029,468	22,639,101	12,077,271	20,121,201	5,597,184	9,594,711	13,168,301	7,694,349	
Pennsylvania	47,848,509	9,577,918	38,270,591	28,226,140	8,083,820	5,217,990	6,695,579	1,486,299	6,742,452	5,992,378	4,052,073	
Great Lakes	174,951,919	32,684,512	142,267,407	103,692,242	37,503,532	20,537,468	24,269,400	5,396,345	15,985,497	24,394,153	14,181,012	
Illinois	46,372,777	8,060,859	38,311,918	29,080,299	11,204,110	5,723,946	5,054,236	1,229,274	5,868,733	5,109,044	4,122,575	
Indiana	22,317,880	4,371,460	17,946,420	12,189,070	4,253,494	2,505,874	3,394,438	798,600	1,236,664	3,930,828	1,826,522	
Michigan	41,259,099	7,538,956	33,720,143	24,234,983	9,961,281	4,538,124	4,865,780	2,174,644	2,695,154	6,183,535	3,301,625	
Ohio	42,820,216	8,905,350	33,914,866	24,472,764	6,977,863	5,214,750	7,316,236	652,543	4,311,372	6,076,607	3,365,495	
Wisconsin	22,181,947	3,807,887	18,374,060	13,715,126	5,106,784	2,554,774	3,638,710	541,284	1,873,574	3,094,139	1,564,795	
Plains	73,402,404	14,088,495	59,313,909	41,045,905	12,307,403	10,128,942	9,405,692	1,454,534	7,749,334	11,513,622	6,754,382	
Iowa	11,731,342	2,182,704	9,548,638	6,496,951	2,236,806	1,440,922	1,528,269	174,285	1,116,669	2,087,958	963,729	
Kansas	10,277,338	1,793,171	8,484,167	5,900,336	1,852,139	1,557,554	1,194,329	254,892	1,041,422	1,533,571	1,050,260	
Minnesota	21,997,516	3,611,752	18,385,764	12,481,180	3,648,823	2,529,144	3,449,331	551,822	2,302,060	3,638,732	2,265,852	
Missouri	17,447,856	3,893,431	13,554,425	9,843,995	2,303,820	3,011,428	2,381,090	252,392	1,895,265	2,376,277	1,334,153	
Nebraska	6,553,385	1,180,338	5,373,047	3,716,861	1,369,500	868,667	715,590	113,142	649,962	1,089,238	566,948	
North Dakota	2,739,663	716,778	2,022,885	1,295,158	373,277	279,527	136,956	71,461	433,937	470,852	256,875	
South Dakota	2,655,304	710,321	1,944,983	1,311,424	523,038	441,700	127	36,540	310,019	316,994	316,565	
Southeast	231,376,801	46,541,430	184,835,371	123,650,495	32,673,134	36,771,296	20,137,200	4,399,740	29,669,125	41,506,078	16,672,138	
Alabama	14,581,243	3,300,052	11,281,191	6,755,334	825,731	2,093,437	1,430,816	218,131	2,187,219	3,335,812	1,190,045	
Arkansas	7,868,761	2,001,057	5,867,704	4,118,336	622,763	1,450,628	958,673	184,281	901,991	1,218,579	530,789	
Florida	54,515,689	8,126,559	46,389,130	30,499,329	11,000,181	10,343,353	n.t.	950,235	8,205,560	9,618,927	6,270,874	
Georgia	26,960,636	4,921,570	22,039,066	14,923,194	4,405,125	4,375,844	3,580,714	521,399	2,040,112	4,936,718	2,179,154	

Table 47 (cont.)
State and Local General Revenues, FY 1994
(millions)

Region and State	Own-Source											
	Total	Intergovernmental from Federal	Taxes								Current Charges	All Other
			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other			
Southeast (continued)												
Kentucky	13,488,362	3,075,578	10,412,784	7,385,873	1,219,299	1,560,091	2,151,573	269,067	2,185,843	1,776,647	1,250,264	
Louisiana	17,399,760	5,035,252	12,364,508	7,422,331	1,287,554	2,941,168	977,593	219,190	1,996,826	3,169,508	1,772,669	
Mississippi	9,336,809	2,610,491	6,726,318	4,412,511	1,038,327	1,588,018	637,684	167,873	980,609	1,752,406	561,401	
North Carolina	25,891,730	5,295,601	20,596,129	14,919,243	3,270,466	3,618,770	4,288,148	737,260	3,004,599	4,260,323	1,416,563	
South Carolina	13,469,246	2,926,083	10,543,163	6,597,676	1,887,122	1,713,884	1,530,996	219,052	1,246,622	3,140,268	805,219	
Tennessee	17,393,530	3,996,969	13,396,561	9,103,073	2,071,775	4,014,032	99,124	421,960	2,496,182	3,300,036	993,452	
Virginia	23,497,311	3,258,628	20,238,683	14,162,230	4,389,787	2,344,879	3,812,185	306,667	3,308,712	3,999,713	2,076,740	
West Virginia	6,973,724	1,993,590	4,980,134	3,351,365	655,004	727,192	669,694	184,625	1,114,850	997,141	631,628	
Southwest	99,063,510	18,962,879	80,100,631	55,612,979	18,028,361	18,292,775	3,300,893	587,981	15,402,969	14,341,676	10,145,976	
Arizona	14,903,101	2,825,230	12,077,871	8,873,033	2,726,433	3,067,122	1,408,535	303,239	1,367,704	1,827,315	1,377,523	
New Mexico	7,074,524	1,446,139	5,628,385	3,477,042	435,448	1,407,455	577,290	122,528	934,321	1,005,133	1,146,210	
Oklahoma	10,977,451	2,111,292	8,866,159	6,014,989	984,634	1,750,673	1,315,068	162,214	1,802,400	2,035,180	815,990	
Texas	66,108,434	12,580,218	53,528,216	37,247,915	13,881,846	12,067,525	n.t.	n.t.	11,298,544	9,474,048	6,806,253	
Rocky Mountain	32,169,583	6,394,969	25,774,614	16,956,656	5,332,302	4,261,894	3,760,495	430,166	3,171,799	5,274,636	3,543,322	
Colorado	14,693,390	2,454,860	12,238,530	8,207,267	2,652,569	2,266,892	1,925,823	146,042	1,215,941	2,496,880	1,534,383	
Idaho	4,081,979	766,214	3,315,765	2,219,510	580,671	539,765	564,024	90,061	444,989	680,346	415,909	
Montana	3,433,994	893,593	2,540,401	1,670,739	714,110	n.t.	345,644	68,872	542,113	415,849	453,813	
Utah	7,032,276	1,458,737	5,573,539	3,662,780	937,745	1,189,497	925,004	125,191	485,343	1,259,463	651,296	
Wyoming	2,927,944	821,565	2,106,379	1,196,360	447,207	265,740	n.t.	n.t.	483,413	422,098	487,921	
Far West	197,034,706	40,699,001	156,335,705	105,575,984	29,358,380	30,006,563	21,093,507	5,141,630	19,975,904	30,935,624	19,824,097	
Alaska	6,669,790	1,002,983	5,666,807	1,954,148	644,972	97,161	n.t.	176,070	1,035,945	650,226	3,062,433	
California	140,940,291	30,471,295	110,468,996	75,571,147	20,651,779	20,770,002	17,547,763	4,633,449	11,968,154	22,230,850	12,666,999	
Hawaii	6,291,530	1,211,871	5,079,659	3,755,585	624,723	1,332,248	962,217	68,429	767,968	901,304	422,770	
Nevada	5,745,807	805,272	4,940,535	3,429,937	748,540	1,193,851	n.t.	n.t.	1,487,546	1,065,583	445,015	
Oregon	13,566,388	3,049,524	10,516,864	6,992,644	2,519,130	n.t.	2,583,527	263,682	1,626,305	2,131,615	1,392,605	
Washington	23,820,900	4,158,056	19,662,844	13,872,523	4,169,236	6,613,301	n.t.	n.t.	3,089,986	3,956,046	1,834,275	

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 revenue

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

Source: American Council computations based on data supplied by the U.S. Department of commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 48

State and Local General Revenue, Percentage Distribution, FY 1994

Region and State	Own-Source											
	Total	Intergovernmental from Federal	Taxes								Current Charges	All Other ²
			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
U.S. Totals	1,100,440,785	19.6%	80.4%	56.8%	17.9%	13.5%	11.7%	2.6%	13.1%	14.6%	7.0%	
New England	62,015,095	20.0	80.0	60.8	23.9	9.2	15.1	3.4	10.9	10.0	7.6	
Connecticut	16,771,376	16.9	83.1	67.2	26.1	13.0	13.3	4.2	12.6	8.0	5.8	
Maine	5,098,343	23.1	76.9	57.2	23.0	12.1	12.1	1.8	9.5	9.7	8.9	
Massachusetts	28,747,366	19.8	80.2	59.6	20.7	8.0	19.8	3.7	8.9	11.3	7.8	
New Hampshire	4,457,407	21.3	78.7	55.9	36.8	n.t.	0.8	3.2	17.0	11.4	9.4	
Rhode Island	4,427,676	24.4	75.6	56.3	23.7	9.3	11.9	1.8	10.4	8.1	10.4	
Vermont	2,512,927	25.2	74.8	57.3	24.3	7.0	11.4	1.4	14.6	9.9	6.2	
Mideast	230,426,767	19.0	81.0	61.3	20.5	10.1	16.3	3.8	12.5	11.7	6.1	
Delaware	3,458,816	15.3	84.7	50.9	7.6	n.t.	16.6	4.5	35.8	18.3	1.9	
District of Columbia	5,629,259	45.6	54.4	44.8	14.4	8.1	11.6	2.7	8.9	4.8	3.9	
Maryland	20,857,838	15.9	84.1	63.8	17.3	8.7	23.5	1.5	13.8	11.8	7.3	
New Jersey	39,278,319	13.3	86.7	64.7	29.8	9.6	11.5	2.8	12.6	11.4	9.0	
New York	113,354,026	19.8	80.2	61.8	20.0	10.7	17.8	4.9	9.5	11.6	5.8	
Pennsylvania	47,848,509	20.0	80.0	59.0	16.9	10.9	14.0	3.1	18.0	12.5	4.5	
Great Lakes	174,951,919	18.7	81.3	59.3	21.4	11.7	13.9	3.1	10.2	13.9	7.0	
Illinois	46,372,777	17.4	82.6	62.7	24.2	12.3	10.9	2.7	13.4	11.0	8.1	
Indiana	22,317,880	19.6	80.4	54.6	19.1	11.2	15.2	3.6	6.3	17.6	7.4	
Michigan	41,259,099	18.3	81.7	58.7	24.1	11.0	11.8	5.3	7.3	15.0	7.2	
Ohio	42,820,216	20.8	79.2	57.2	16.3	12.2	17.1	1.5	11.8	14.2	6.1	
Wisconsin	22,181,947	17.2	82.8	61.8	23.0	11.5	16.4	2.4	9.7	13.9	5.8	
Plains	73,402,404	19.2	80.8	55.9	16.8	13.8	12.8	2.0	12.4	15.7	7.3	
Iowa	11,731,342	18.6	81.4	55.4	19.1	12.3	13.0	1.5	11.4	17.8	6.3	
Kansas	10,277,338	17.4	82.6	57.4	18.0	15.2	11.6	2.5	12.7	14.9	7.6	
Minnesota	21,997,516	16.4	83.6	56.7	16.6	11.5	15.7	2.5	11.6	16.5	9.1	
Missouri	17,447,856	22.3	77.7	56.4	13.2	17.3	13.6	1.4	12.5	13.6	6.0	
Nebraska	6,553,385	18.0	82.0	56.7	20.9	13.3	10.9	1.7	11.3	16.6	7.2	
North Dakota	2,739,663	26.2	73.8	47.3	13.6	10.2	5.0	2.6	21.1	17.2	4.1	
South Dakota	2,655,304	26.8	73.2	49.4	19.7	16.6	0.0	1.4	14.9	11.9	8.7	
Southeast	231,376,801	20.1	79.9	53.4	14.1	15.9	8.7	1.9	14.8	17.9	6.5	
Alabama	14,581,243	22.6	77.4	46.3	5.7	14.4	9.8	1.5	17.3	22.9	5.9	
Arkansas	7,868,761	25.4	74.6	52.3	7.9	18.4	12.2	2.3	13.1	15.5	5.1	
Florida	54,515,689	14.9	85.1	55.9	20.2	19.0	n.t.	1.7	16.8	17.6	9.8	
Georgia	26,960,636	18.3	81.7	55.4	16.3	16.2	13.3	1.9	8.6	18.3	7.1	

Table 48 (cont.)
State and Local General Revenue, Percentage Distribution, FY 1994

Region and State	Total	Intergovernmental from Federal	Own-Source									
			Taxes						Current Charges	All Other		
			Total	Property	General Sales	Individual Income	Corporation Income	Other				
Southeast (continued)												
Kentucky	13,488,362	22.8	77.2	54.8	9.0	11.6	16.0	2.0	16.2	13.2	9.3	
Louisiana	17,399,760	28.9	71.1	42.7	7.4	16.9	5.6	1.3	11.5	18.2	10.2	
Mississippi	9,336,809	28.0	72.0	47.3	11.1	17.0	6.8	1.8	10.5	18.8	6.0	
North Carolina	25,891,730	20.5	79.5	57.6	12.6	14.0	16.6	2.8	11.6	16.5	5.5	
South Carolina	13,469,246	21.7	78.3	49.0	14.0	12.7	11.4	1.6	9.3	23.3	6.0	
Tennessee	17,393,530	23.0	77.0	52.3	11.9	23.1	0.6	2.4	14.4	19.0	5.7	
Virginia	23,497,311	13.9	86.1	60.3	18.7	10.0	16.2	1.3	14.1	17.0	8.8	
West Virginia	6,973,724	28.6	71.4	48.1	9.4	10.4	9.6	2.6	16.0	14.3	9.1	
Southwest	99,063,510	19.1	80.9	56.1	18.2	18.5	3.3	0.6	15.5	14.5	10.2	
Arizona	14,903,101	19.0	81.0	59.5	18.3	20.6	9.5	2.0	9.2	12.3	9.2	
New Mexico	7,074,524	20.4	79.6	49.1	6.2	19.9	8.2	1.7	13.2	14.2	16.2	
Oklahoma	10,977,451	19.2	80.8	54.8	9.0	15.9	12.0	1.5	16.4	18.5	7.4	
Texas	66,108,434	19.0	81.0	56.3	21.0	18.3	n.t.	n.t.	17.1	14.3	10.3	
Rocky Mountain	32,169,583	19.9	80.1	52.7	16.6	13.2	11.7	1.3	9.9	16.4	11.0	
Colorado	14,693,390	16.7	83.3	55.9	18.1	15.4	13.1	1.0	8.3	17.0	10.4	
Idaho	4,081,979	18.8	81.2	54.4	14.2	13.2	13.8	2.2	10.9	16.7	10.2	
Montana	3,433,994	26.0	74.0	48.7	20.8	n.t.	10.1	2.0	15.8	12.1	13.2	
Utah	7,032,276	20.7	79.3	52.1	13.3	16.9	13.2	1.8	6.9	17.9	9.3	
Wyoming	2,927,944	28.1	71.9	40.9	15.3	9.1	n.t.	n.t.	16.5	14.4	16.7	
Far West	197,034,706	20.7	79.3	53.6	14.9	15.2	10.7	2.6	10.1	15.7	10.1	
Alaska	6,669,790	15.0	85.0	29.3	9.7	1.5	n.t.	2.6	15.5	9.7	45.9	
California	140,940,291	21.6	78.4	53.6	14.7	14.7	12.5	3.3	8.5	15.8	9.0	
Hawaii	6,291,530	19.3	80.7	59.7	9.9	21.2	15.3	1.1	12.2	14.3	6.7	
Nevada	5,745,807	14.0	86.0	59.7	13.0	20.8	n.t.	n.t.	25.9	18.5	7.7	
Oregon	13,566,388	22.5	77.5	51.5	18.6	n.t.	19.0	1.9	12.0	15.7	10.3	
Washington	23,820,900	17.5	82.5	58.2	17.5	27.8	n.t.	n.t.	13.0	16.6	7.7	

n.t.-no tax

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 revenue.

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 49
State and Local General Revenues, Per Capita, FY 1994

Region and State	Own-Source											Exhibit: 7/1/94 Population (thousands)		
	Total	Intergovernmental from Federal	Taxes										Current Charges	All Other ²
			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹					
U.S. Totals	\$4,227	\$828	\$3,399	\$2,403	\$757	\$572	\$495	\$109	\$469	\$619	\$378	260,341		
New England	4,673	932	3,741	2,843	1,115	429	708	159	432	467	430	13,270		
Connecticut	5,121	865	4,256	3,441	1,337	667	683	214	539	412	403	3,275		
Maine	4,112	948	3,163	2,351	945	498	496	74	338	397	416	1,240		
Massachusetts	4,759	944	3,815	2,835	985	381	942	176	351	537	443	6,041		
New Hampshire	3,920	835	3,085	2,190	1,442	n.t	32	127	589	447	448	1,137		
Rhode Island	4,441	1,083	3,358	2,498	1,052	414	530	80	423	360	500	997		
Vermont	4,333	1,092	3,240	2,482	1,052	303	493	60	574	427	331	580		
Mideast	5,189	984	4,205	3,181	1,061	526	843	198	552	608	416	44,407		
Delaware	4,899	749	4,150	2,494	371	n.t	816	220	1,088	895	761	706		
District of Columbia ³	9,876	4,503	5,373	4,427	1,423	804	1,142	264	795	476	469	570		
Maryland	4,167	664	3,502	2,657	723	363	980	64	527	492	353	5,006		
New Jersey	4,969	663	4,306	3,216	1,483	478	569	137	548	565	525	7,904		
New York	6,239	1,236	5,003	3,854	1,246	665	1,107	308	528	725	423	18,169		
Pennsylvania	3,970	795	3,175	2,342	671	433	556	123	559	497	336	12,052		
Great Lakes	4,051	757	3,294	2,401	868	476	562	125	370	565	328	43,184		
Illinois	3,946	686	3,260	2,474	953	487	430	105	499	435	351	11,752		
Indiana	3,880	760	3,120	2,119	739	436	590	139	215	683	318	5,752		
Michigan	4,345	794	3,551	2,552	1,049	478	512	229	284	651	348	9,496		
Ohio	3,857	802	3,055	2,204	629	470	659	59	388	547	303	11,102		
Wisconsin	4,365	749	3,616	2,699	1,005	503	716	107	369	609	308	5,082		
Plains	4,031	774	3,257	2,254	676	556	517	80	500	632	371	18,210		
Iowa	4,147	772	3,375	2,297	791	509	540	62	474	738	341	2,829		
Kansas	4,024	702	3,322	2,310	725	610	468	100	512	600	411	2,554		
Minnesota	4,817	791	4,026	2,733	799	554	755	121	561	797	496	4,567		
Missouri	3,306	738	2,568	1,865	436	571	451	48	414	450	253	5,278		
Nebraska	4,038	727	3,311	2,290	844	535	441	70	458	671	349	1,623		
North Dakota	4,294	1,123	3,171	2,030	585	438	215	112	906	738	403	638		
South Dakota	3,683	985	2,698	1,819	725	613	n.t	51	547	440	439	721		
Southeast	3,686	741	2,944	1,970	520	586	321	70	473	661	313	62,774		
Alabama	3,456	782	2,674	1,601	196	496	339	52	518	791	282	4,219		
Arkansas	3,208	816	2,392	1,679	254	591	391	75	368	497	216	2,453		
Florida	3,907	582	3,325	2,186	788	741	n.t	68	588	689	449	13,953		
Georgia	3,821	698	3,124	2,115	624	620	508	74	289	700	309	7,055		

Table 49 (cont.)
State and Local General Revenues, Per Capita, FY 1994

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other	Exhibit: 7/1/94 Population (thousands)
			Taxes					Corporation Income	Other				
			Total	Total	Property	General Sales	Individual Income						
Southeast (continued)													
Kentucky	3,525	804	2,721	1,930	319	408	562	70	571	464	327	3,827	
Louisiana	4,032	1,167	2,865	1,720	298	682	227	51	463	735	411	4,315	
Mississippi	3,498	978	2,520	1,653	389	595	239	63	367	657	210	2,669	
North Carolina	3,662	749	2,913	2,110	463	512	607	104	425	603	200	7,070	
South Carolina	3,676	799	2,878	1,801	515	468	418	60	340	857	220	3,664	
Tennessee	3,361	772	2,589	1,759	400	776	19	82	482	638	192	5,175	
Virginia	3,586	497	3,089	2,162	670	358	582	47	505	610	317	6,552	
West Virginia	3,828	1,094	2,733	1,839	359	399	368	101	612	547	347	1,822	
Southwest	3,620	693	2,927	2,032	659	668	121	21	563	524	371	27,365	
Arizona	3,657	693	2,964	2,177	669	753	346	74	336	448	338	4,075	
New Mexico	4,277	874	3,403	2,102	263	851	349	74	565	608	693	1,654	
Oklahoma	3,369	648	2,721	1,846	302	537	404	50	553	625	250	3,258	
Texas	3,597	685	2,913	2,027	755	657	n.t	n.t	615	516	370	18,378	
Rocky Mountain	4,007	796	3,210	2,112	664	531	468	54	395	657	441	8,029	
Colorado	4,019	671	3,348	2,245	726	620	527	40	333	683	420	3,656	
Idaho	3,603	676	2,927	1,959	513	476	498	79	393	600	367	1,133	
Montana	4,012	1,044	2,968	1,952	834	n.t	404	80	633	486	530	856	
Utah	3,686	765	2,921	1,920	491	623	485	66	254	660	341	1,908	
Wyoming	6,151	1,726	4,425	2,513	940	558	n.t	n.t	1,016	887	1,025	476	
Far West	4,571	944	3,627	2,449	681	696	489	119	463	718	460	43,102	
Alaska	11,006	1,655	9,351	3,225	1,064	160	n.t	291	1,709	1,073	5,054	606	
California	4,484	969	3,515	2,404	657	661	558	147	381	707	403	31,431	
Hawaii	5,336	1,028	4,308	3,185	530	1,130	816	58	651	764	359	1,179	
Nevada	3,944	553	3,391	2,354	514	819	n.t	n.t	1,021	731	305	1,457	
Oregon	4,396	988	3,408	2,266	816	n.t	837	85	527	691	451	3,086	
Washington	4,458	778	3,680	2,596	780	1,238	n.t	n.t	578	740	343	5,343	

n.t.-no tax

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

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 50
State and Local General Revenues, as a Percentage of Personal Income, FY 1994

Region and State	Own-Source											Exhibit: Personal Income CY1993 (millions)
	Total	Intergovernmental from Federal	Taxes									
			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other	Current Charges	All Other	
U.S. Totals	20.5%	4.0%	16.5%	11.7%	3.7%	2.8%	2.4%	0.5%	2.3%	3.0%	1.8%	5,359,589
New England	19.4	3.9	15.5	11.8	4.6	1.8	2.9	0.7	1.8	1.9	1.8	319,388
Connecticut	18.3	3.1	15.2	12.3	4.8	2.4	2.4	0.8	1.9	1.5	1.4	91,625
Maine	21.9	5.1	16.9	12.5	5.0	2.7	2.6	0.4	1.8	2.1	2.2	23,271
Massachusetts	19.5	3.9	15.7	11.6	4.0	1.6	3.9	0.7	1.4	2.2	1.8	147,148
New Hampshire	17.9	3.8	14.1	10.0	6.6	n.t.	0.1	0.6	2.7	2.0	2.0	24,947
Rhode Island	20.9	5.1	15.8	11.7	4.9	1.9	2.5	0.4	2.0	1.7	2.4	21,204
Vermont	22.5	5.7	16.8	12.9	5.4	1.6	2.6	0.3	3.0	2.2	1.7	11,193
Mideast	21.6	4.1	17.5	13.2	4.4	2.2	3.5	0.8	2.3	2.5	1.7	1,068,535
Delaware	22.7	3.5	19.3	11.6	1.7	n.t.	3.8	1.0	5.0	4.2	3.5	15,220
District of Columbia	32.6	14.9	17.7	14.6	4.7	2.7	3.8	0.9	2.6	1.6	1.5	17,259
Maryland	17.6	2.8	14.8	11.2	3.0	1.5	4.1	0.3	2.2	2.1	1.5	118,759
New Jersey	18.6	2.5	16.2	12.1	5.6	1.8	2.1	0.5	2.1	2.1	2.0	210,622
New York	25.1	5.0	20.2	15.5	5.0	2.7	4.5	1.2	2.1	2.9	1.7	450,754
Pennsylvania	18.7	3.7	15.0	11.0	3.2	2.0	2.6	0.6	2.6	2.3	1.6	255,921
Great Lakes	19.8	3.7	16.1	11.7	4.2	2.3	2.7	0.6	1.8	2.8	1.6	885,296
Illinois	17.6	3.1	14.5	11.0	4.3	2.2	1.9	0.5	2.2	1.9	1.6	263,591
Indiana	20.4	4.0	16.4	11.1	3.9	2.3	3.1	0.7	1.1	3.6	1.7	109,465
Michigan	21.2	3.9	17.3	12.4	5.1	2.3	2.5	1.1	1.4	3.2	1.7	194,687
Ohio	19.7	4.1	15.6	11.2	3.2	2.4	3.4	0.3	2.0	2.8	1.5	217,693
Wisconsin	22.2	3.8	18.4	13.7	5.1	2.6	3.6	0.5	1.9	3.1	1.6	99,860
Plains	20.7	4.0	16.7	11.6	3.5	2.9	2.7	0.4	2.6	3.2	1.9	354,656
Iowa	22.8	4.2	18.5	12.6	4.3	2.8	3.0	0.3	2.6	4.0	1.9	51,564
Kansas	20.4	3.6	16.9	11.7	3.7	3.1	2.4	0.5	2.6	3.0	2.1	50,295
Minnesota	23.2	3.8	19.4	13.1	3.8	2.7	3.6	0.6	2.7	3.8	2.4	94,942
Missouri	17.0	3.8	13.2	9.6	2.3	2.9	2.3	0.2	2.1	2.3	1.3	102,369
Nebraska	20.6	3.7	16.9	11.7	4.3	2.7	2.3	0.4	2.3	3.4	1.8	31,754
North Dakota	25.2	6.6	18.6	11.9	3.4	2.6	1.3	0.7	5.3	4.3	2.4	10,872
South Dakota	20.6	5.5	15.1	10.2	4.1	3.4	n.t.	0.3	3.1	2.5	2.5	12,860
Southeast	20.0	4.0	16.0	10.7	2.8	3.2	1.7	0.4	2.6	3.6	1.7	1,155,026
Alabama	20.4	4.6	15.8	9.4	1.2	2.9	2.0	0.3	3.1	4.7	1.7	71,620
Arkansas	20.3	5.2	15.1	10.6	1.6	3.7	2.5	0.5	2.3	3.1	1.4	38,776
Florida	19.2	2.9	16.4	10.8	3.9	3.7	n.t.	0.3	2.9	3.4	2.2	283,297
Georgia	20.3	3.7	16.6	11.2	3.3	3.3	2.7	0.4	1.5	3.7	1.6	132,832

Table 50 (cont.)
State and Local General Revenues, as a Percentage of Personal Income, FY 1994

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY1993 (millions)	
			Total	Property	Taxes						Current Charges		All Other
					Total	General Sales	Individual Income	Corporation Income	Other				
Southeast (continued)													
Kentucky	21.0	4.8	16.2	11.5	1.9	2.4	3.3	0.4	3.4	2.8	1.9	64,237	
Louisiana	24.4	7.1	17.4	10.4	1.8	4.1	1.4	0.3	2.8	4.4	2.5	71,252	
Mississippi	24.0	6.7	17.3	11.4	2.7	4.1	1.6	0.4	2.5	4.5	1.4	38,869	
North Carolina	19.9	4.1	15.9	11.5	2.5	2.8	3.3	0.6	2.3	3.3	1.1	129,790	
South Carolina	22.0	4.8	17.2	10.8	3.1	2.8	2.5	0.4	2.0	5.1	1.3	61,236	
Tennessee	18.5	4.3	14.3	9.7	2.2	4.3	0.1	0.4	2.7	3.5	1.1	93,894	
Virginia	16.8	2.3	14.5	10.1	3.1	1.7	2.7	0.2	2.4	2.9	1.5	139,831	
West Virginia	23.7	6.8	16.9	11.4	2.2	2.5	2.3	0.6	3.8	3.4	2.1	29,392	
Southwest	19.9	3.8	16.1	11.2	3.6	3.7	0.7	0.1	3.1	2.9	2.0	497,775	
Arizona	20.9	4.0	16.9	12.4	3.8	4.3	2.0	0.4	1.9	2.6	1.9	71,317	
New Mexico	26.8	5.5	21.3	13.2	1.6	5.3	2.2	0.5	3.5	3.8	4.3	26,402	
Oklahoma	19.9	3.8	16.1	10.9	1.8	3.2	2.4	0.3	3.3	3.7	1.5	55,047	
Texas	19.2	3.6	15.5	10.8	4.0	3.5	0.0	0.0	3.3	2.7	2.0	345,009	
Rocky Mountain	21.5	4.3	17.2	11.3	3.6	2.8	2.5	0.3	2.1	3.5	2.4	149,762	
Colorado	19.2	3.2	16.0	10.7	3.5	3.0	2.5	0.2	1.6	3.3	2.0	76,581	
Idaho	21.2	4.0	17.2	11.5	3.0	2.8	2.9	0.5	2.3	3.5	2.2	19,279	
Montana	23.5	6.1	17.4	11.4	4.9	n.t.	2.4	0.5	3.7	2.8	3.1	14,617	
Utah	23.4	4.9	18.6	12.2	3.1	4.0	3.1	0.4	1.6	4.2	2.2	30,010	
Wyoming	31.6	8.9	22.7	12.9	4.8	2.9	n.t.	n.t.	5.2	4.6	5.3	9,275	
Far West	21.2	4.4	16.8	11.4	3.2	3.2	2.3	0.6	2.1	3.3	2.1	929,153	
Alaska	48.4	7.3	41.1	14.2	4.7	0.7	0.0	1.3	7.5	4.7	22.2	13,785	
California	20.6	4.5	16.2	11.1	3.0	3.0	2.6	0.7	1.8	3.3	1.9	683,002	
Hawaii	23.0	4.4	18.5	13.7	2.3	4.9	3.5	0.2	2.8	3.3	1.5	27,389	
Nevada	18.2	2.5	15.6	10.9	2.4	3.8	n.t.	n.t.	4.7	3.4	1.4	31,593	
Oregon	23.0	5.2	17.8	11.9	4.3	n.t.	4.4	0.4	2.8	3.6	2.4	58,962	
Washington	20.8	3.6	17.2	12.1	3.6	5.8	n.t.	n.t.	2.7	3.5	1.6	114,422	

n.t.-no tax

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

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 51

State and Local Tax Revenues, as a Percentage of Personal Income, Selected Years 1965-1994

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S.=100) ¹										1994			Exhibit: State Percentage of State and Local Revenue
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Percentage of Personal Income	Percentage of State and Local Revenue		
	10.5%	11.7%	12.3%	11.6%	11.6%	11.5%	11.3%	10.8%	10.8%	100.0%	10.9%	10.9%		
U.S. Totals	10.5%	11.7%	12.3%	11.6%	11.6%	11.5%	11.3%	10.8%	10.8%	100.0%	10.9%	10.9%	59.7%	
New England	95	101	104	107	98	94	95	101	101	101	101	11.0	60.1	
Connecticut	87	91	88	91	95	95	93	104	106	105	105	11.4	60.2	
Maine	105	108	102	108	107	105	105	109	113	113	113	12.3	60.5	
Massachusetts	97	107	115	120	101	94	97	100	97	99	99	10.8	64.3	
New Hampshire	90	85	88	79	75	72	80	88	93	83	83	9.1	33.5	
Rhode Island	97	95	97	103	100	98	100	102	102	103	103	11.2	57.7	
Vermont	121	126	126	110	112	104	107	112	113	113	113	12.3	57.0	
Mideast	100	109	113	118	116	112	112	115	114	114	114	12.5	51.3	
Delaware	86	95	95	100	100	94	91	104	90	92	92	10.0	81.9	
District of Columbia	77	89	87	117	128	148	152	136	133	128	128	14.0	0.0	
Maryland	89	106	100	104	98	97	94	93	97	96	96	10.5	56.7	
New Jersey	87	91	94	101	98	92	98	104	102	104	104	11.3	53.1	
New York	113	125	136	141	141	137	134	135	134	135	135	14.7	46.9	
Pennsylvania	90	94	95	100	97	92	90	98	96	96	96	10.5	60.7	
Great Lakes	92	94	93	92	97	97	98	97	98	99	99	10.8	58.6	
Illinois	85	98	95	97	92	95	94	94	94	95	95	10.3	53.2	
Indiana	97	84	91	76	87	89	93	90	90	95	95	10.3	59.7	
Michigan	102	99	95	99	110	103	103	102	104	104	104	11.3	63.6	
Ohio	82	78	79	81	93	95	95	94	94	95	95	10.3	58.0	
Wisconsin	120	125	112	108	111	110	114	113	115	117	117	12.8	61.4	
Plains	103	98	95	93	93	97	98	96	99	98	98	10.7	59.7	
Iowa	110	107	98	96	94	101	103	103	109	104	104	11.4	63.6	
Kansas	111	94	89	86	89	95	97	94	97	102	102	11.1	62.3	
Minnesota	121	107	113	110	116	113	112	112	114	109	109	11.9	69.3	
Missouri	83	85	85	80	78	81	82	81	81	83	83	9.0	60.0	
Nebraska	89	96	89	96	87	97	101	98	99	102	102	11.1	57.7	
North Dakota	112	107	89	88	95	97	101	95	104	102	102	11.1	68.3	
South Dakota	120	114	94	92	82	87	86	84	86	88	88	9.6	50.3	
Southeast	95	90	87	89	89	90	91	89	90	91	91	9.9	64.0	
Alabama	92	84	80	83	86	83	82	80	82	80	80	8.8	70.6	
Arkansas	93	84	80	85	85	83	85	90	90	90	90	9.8	76.8	
Florida	100	90	80	84	83	87	88	90	89	92	92	10.0	58.4	
Georgia	95	86	88	93	91	97	95	91	97	94	94	10.3	58.7	

Table 51(cont.)
State and Local Tax Revenues, as a Percentage of Personal Income, Selected Years 1965-1994

Region and State	Tax Revenues as a Percentage of U.S. Average (U.S.=100)									1994		Exhibit: State Percentage of State and Local Revenue
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Taxes as a Percentage of Personal Income	
Southeast (continued)												
Kentucky	91	90	92	90	86	93	103	98	98	99	10.8	77.1
Louisiana	115	99	106	100	104	101	104	96	90	87	9.5	59.0
Mississippi	95	107	86	94	91	91	91	87	95	95	10.4	75.4
North Carolina	95	90	86	92	92	95	91	94	95	97	10.6	70.5
South Carolina	92	87	85	92	93	98	93	90	93	92	10.0	68.2
Tennessee	92	84	81	81	84	82	80	77	83	81	8.8	62.6
Virginia	82	88	87	89	86	88	89	88	86	86	9.4	56.5
West Virginia	94	95	100	97	106	106	106	98	99	100	10.9	76.2
Southwest	97	88	90	90	93	97	99	96	95	95	10.4	58.2
Arizona	116	113	108	115	104	110	112	107	105	103	11.2	63.8
New Mexico	116	109	110	105	107	110	110	107	119	113	12.3	86.9
Oklahoma	99	86	85	88	96	94	99	92	94	95	10.3	70.5
Texas	91	83	86	84	89	93	95	93	92	92	10.1	52.3
Rocky Mountain	110	106	96	103	103	101	98	96	94	97	10.5	54.7
Colorado	109	105	94	98	91	95	95	90	88	91	9.9	50.6
Idaho	115	100	89	90	88	97	97	99	100	99	10.8	71.6
Montana	112	109	102	113	113	108	90	101	97	101	11.0	66.9
Utah	112	109	94	108	111	106	103	101	101	102	11.1	66.0
Wyoming	108	115	109	128	181	127	123	116	108	115	12.6	61.8
Far West	112	112	115	103	101	101	101	96	102	99	10.8	66.4
Alaska ²	77	86	175	318	235	172	194	160	200	127	13.8	63.5
California	114	115	119	105	101	100	100	101	100	97	10.6	65.8
Hawaii	111	123	117	127	111	123	126	122	117	122	13.3	79.7
Nevada	102	106	107	91	96	97	92	87	94	92	10.1	69.4
Oregon	104	99	98	99	106	105	107	104	102	102	11.1	57.8
Washington	107	99	98	94	98	106	108	101	102	105	11.4	69.9

¹See tables 47, 54 and 60 for state, local and state and local tax revenues.

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 52

State and Local Tax Revenues, Per Capita, Selected Years, 1965-1994

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S.=100) ¹									1994	
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Tax Revenues Per Capita
U.S. Totals	\$264	\$427	\$664	\$987	\$1,465	\$2,017	\$2,083	\$2,181	\$2,303	100.0%	\$2,403
New England	100%	109%	99%	98%	111%	114%	115%	118%	119%	118	2,843
Connecticut	110	113	105	108	124	133	128	140	145	143	3,441
Maine	88	89	86	87	91	98	98	99	99	98	2,351
Massachusetts	114	116	123	126	117	117	119	117	116	118	2,835
New Hampshire	84	78	79	75	77	84	92	103	100	91	2,190
Rhode Island	100	96	97	101	101	101	102	102	104	104	2,498
Vermont	105	110	105	91	95	100	102	105	103	103	2,482
Mideast	110	123	116	122	129	131	130	134	132	132	3,181
Delaware	114	105	109	107	106	102	100	108	102	104	2,494
District of Columbia	109	121	114	149	172	189	195	189	190	173	4,157
Maryland	99	113	110	112	111	114	110	107	111	111	2,657
New Jersey	102	105	109	115	119	125	133	135	132	134	3,216
New York	141	153	154	151	159	162	160	162	159	160	3,854
Pennsylvania	93	94	96	99	95	92	91	100	98	97	2,342
Great Lakes	102	100	98	97	99	97	97	96	97	100	2,401
Illinois	101	114	110	110	101	104	102	101	101	103	2,474
Indiana	97	84	87	75	81	81	83	85	83	88	2,119
Michigan	110	107	103	109	110	103	101	100	103	106	2,552
Ohio	85	80	80	82	91	90	89	89	89	92	2,204
Wisconsin	117	119	108	107	110	104	107	106	110	112	2,699
Plains	96	93	91	92	92	92	92	92	93	94	2,254
Iowa	105	102	96	98	91	93	93	93	96	96	2,297
Kansas	103	92	90	94	93	92	93	90	92	96	2,310
Minnesota	113	103	114	114	121	114	113	113	116	114	2,733
Missouri	84	80	79	77	74	77	77	76	75	78	1,865
Nebraska	83	93	87	98	85	90	94	92	92	95	2,290
North Dakota	94	88	92	86	93	78	83	78	83	84	2,030
South Dakota	91	93	82	80	71	72	71	71	73	76	1,819
Southeast	70	72	73	74	77	80	80	80	81	82	1,970
Alabama	64	61	62	66	68	66	65	66	67	67	1,601
Arkansas	60	59	61	66	66	63	64	69	69	70	1,679
Florida	88	81	78	77	81	87	88	88	89	91	2,186
Georgia	72	73	77	78	81	89	86	84	87	88	2,115

Table 52 (cont.)
State and Local Tax Revenues, Per Capita, Selected Years, 1965-1994

Region and State	Tax Revenues Per Capita as a Percentage of U.S. Average (U.S.=100)									1994	
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Tax Revenues Per Capita
Southeast (continued)											
Kentucky	66	70	75	75	71	74	83	80	79	80	1,930
Louisiana	84	77	85	85	89	77	79	76	73	72	1,720
Mississippi	64	69	67	65	63	63	63	61	67	69	1,653
North Carolina	71	73	73	76	78	83	80	83	86	88	2,110
South Carolina	61	64	67	72	73	77	75	73	75	75	1,801
Tennessee	67	65	68	66	68	69	68	71	74	73	1,759
Virginia	71	80	85	87	89	94	94	91	90	90	2,162
West Virginia	73	70	80	81	82	77	78	76	76	77	1,839
Southwest	88	77	83	89	88	84	85	85	85	85	2,032
Arizona	101	100	99	102	94	95	96	93	92	91	2,177
New Mexico	92	84	83	89	85	84	83	82	93	87	2,102
Oklahoma	82	72	73	84	88	78	80	75	77	77	1,846
Texas	78	74	78	82	86	82	84	85	84	84	2,027
Rocky Mountain	101	93	90	101	97	89	86	88	86	88	2,112
Colorado	111	98	95	100	99	95	94	93	91	93	2,245
Idaho	93	81	80	76	70	77	77	82	83	82	1,959
Montana	100	93	92	101	94	89	70	81	80	81	1,952
Utah	97	88	76	85	86	78	77	78	78	80	1,920
Wyoming	105	101	105	142	176	109	108	107	100	105	2,513
Far West	119	124	111	104	109	108	108	101	106	102	2,449
Alaska ²	95	98	127	424	313	202	212	176	215	134	3,225
California	137	131	131	119	112	110	110	107	105	100	2,404
Hawaii	113	134	128	129	113	129	137	134	130	133	3,185
Nevada	122	121	116	98	99	95	93	94	99	98	2,354
Oregon	106	94	96	99	97	96	97	96	94	94	2,266
Washington	111	104	102	100	98	105	107	107	105	108	2,596

¹See tables 47, 54 and 60 for state, local and state and local tax revenues.

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

State and Local Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1965-1994

Region and State	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
United States	44.1%	39.3%	36.4%	30.7%	29.7%	31.0%	32.0%	32.1%	31.9%	31.5%
New England	54.5	49.0	50.7	44.5	37.0	38.0	39.9	38.9	38.5	39.2
Connecticut	52.2	49.2	50.5	44.2	38.7	39.5	42.7	39.1	38.5	38.9
Maine	49.8	45.7	40.4	37.2	35.5	36.6	39.2	38.2	38.5	40.2
Massachusetts	57.6	50.3	52.9	44.6	33.1	33.0	33.6	34.3	34.3	34.7
New Hampshire	64.5	62.3	60.0	60.9	61.5	68.1	70.0	64.1	61.3	65.9
Rhode Island	46.0	40.5	41.9	41.7	39.8	39.5	41.3	42.1	40.3	42.1
Vermont	41.4	34.9	42.8	41.9	38.2	40.9	43.6	41.8	42.5	42.4
Mideast	43.3	36.9	36.0	32.3	30.2	32.3	33.9	33.3	33.4	33.4
Delaware	19.0	18.6	17.6	15.8	13.1	14.8	15.0	14.1	14.9	14.9
District of Columbia	34.0	32.7	25.9	23.3	28.9	31.5	36.5	37.5	39.8	32.1
Maryland	41.0	32.4	29.2	26.1	25.0	25.6	27.0	28.0	28.4	27.2
New Jersey	64.3	54.1	56.9	43.8	41.0	45.6	45.2	43.3	44.9	46.1
New York	42.7	36.4	36.0	33.5	29.5	31.3	33.0	33.3	32.6	32.3
Pennsylvania	33.9	29.5	25.7	25.5	26.5	27.7	29.8	27.8	28.2	28.6
Great Lakes	48.5	43.2	39.4	35.1	34.1	34.1	35.7	36.3	36.5	36.2
Illinois	50.4	41.2	38.5	33.9	35.7	35.9	36.8	38.5	39.2	38.5
Indiana	49.1	47.0	39.9	33.0	32.0	29.0	32.8	31.8	32.6	34.9
Michigan	44.5	40.3	42.8	38.5	38.5	39.6	42.4	43.7	41.5	41.1
Ohio	51.8	47.2	37.9	34.7	28.1	28.4	29.2	29.3	30.2	28.5
Wisconsin	45.4	43.4	37.7	34.0	35.3	35.3	35.8	35.3	36.3	37.2
Plains	52.5	44.9	37.4	33.5	31.1	31.3	31.3	31.6	28.6	30.0
Iowa	56.3	48.9	41.2	37.2	39.1	35.1	35.2	35.1	35.2	34.4
Kansas	56.6	51.2	42.3	39.5	36.9	35.6	35.8	37.1	32.7	31.4
Minnesota	53.0	38.7	30.6	28.8	28.1	30.7	30.6	31.4	31.3	29.2
Missouri	40.1	40.1	35.2	28.3	21.9	22.0	23.6	24.1	22.6	23.4
Nebraska	71.0	52.6	48.6	41.6	43.3	42.0	38.1	36.1	36.8	36.8
North Dakota	49.4	46.6	31.2	31.8	24.9	30.4	29.1	30.2	29.3	28.8
South Dakota	58.1	55.0	49.1	44.5	43.6	40.3	38.9	39.1	40.7	39.9
Southeast	29.2	26.3	24.5	22.8	23.1	25.8	26.8	27.1	26.3	26.4
Alabama	18.0	15.2	12.8	12.1	11.7	12.3	12.5	12.1	11.8	12.2
Arkansas	28.3	25.8	22.1	20.4	17.9	17.9	18.3	17.2	16.4	15.1
Florida	37.5	34.0	31.2	29.6	32.0	35.0	37.5	38.4	36.2	36.1
Georgia	30.6	30.5	32.0	25.8	24.9	27.4	28.2	29.6	29.3	29.5

Table 53 (cont.)

State and Local Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1965-1994

Region and State	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
Southeast (continued)										
Kentucky	27.1	22.9	19.1	18.3	17.6	16.9	16.0	16.9	16.8	16.5
Louisiana	22.3	19.8	15.0	13.2	13.6	17.2	16.7	16.7	16.3	17.3
Mississippi	27.0	24.1	21.8	21.7	22.9	27.0	26.4	27.0	25.3	23.5
North Carolina	26.6	25.3	24.2	22.8	21.5	21.0	22.9	20.6	21.5	21.9
South Carolina	22.9	22.4	22.6	22.5	22.2	25.7	27.1	28.5	29.2	28.6
Tennessee	31.7	27.5	25.9	24.0	21.9	23.0	23.3	23.6	21.7	22.8
Virginia	35.8	28.3	28.0	27.5	28.0	31.5	32.6	32.7	31.7	31.0
West Virginia	27.2	23.3	18.9	17.2	16.5	16.4	16.7	17.7	18.4	19.5
Southwest	41.4	37.7	33.9	31.3	31.3	34.1	33.5	34.1	33.5	32.4
Arizona	47.6	38.9	35.5	34.9	26.7	33.1	33.0	33.3	32.5	30.7
New Mexico	22.6	22.6	17.4	16.2	12.0	12.9	12.9	12.2	11.1	12.5
Oklahoma	31.2	30.5	24.3	18.3	17.5	17.6	15.0	14.9	16.4	16.4
Texas	44.8	40.5	37.2	34.7	36.8	39.2	38.7	39.3	38.7	37.3
Rocky Mountain	49.6	42.5	35.4	34.1	34.6	34.3	32.6	32.2	31.4	31.4
Colorado	49.3	42.7	33.9	33.3	34.3	35.5	35.2	33.3	32.8	32.3
Idaho	48.1	36.4	30.3	30.0	27.4	26.5	26.6	25.1	25.1	26.2
Montana	57.6	54.3	49.6	45.5	45.7	46.2	35.7	40.0	41.2	42.7
Utah	43.0	36.0	30.0	27.9	27.5	27.3	26.0	27.1	25.5	25.6
Wyoming	55.9	47.4	40.6	39.4	42.7	40.9	40.5	42.5	38.8	37.4
Far West	47.3	45.4	41.9	25.3	27.1	28.1	28.9	30.7	28.6	27.8
Alaska	21.5	24.4	25.6	21.5	23.4	30.6	27.5	27.9	22.8	33.0
California	49.5	46.9	43.0	23.3	25.6	27.0	28.0	28.6	28.4	27.3
Hawaii	19.6	17.2	17.6	15.1	17.7	14.8	15.0	16.4	17.3	16.6
Nevada	39.5	34.4	32.9	26.3	21.9	22.1	23.5	24.0	22.5	21.8
Oregon	46.3	47.2	43.6	39.0	43.5	44.1	43.5	41.2	38.5	36.0
Washington	32.5	35.1	34.0	29.4	28.6	27.5	28.0	29.3	30.4	30.1

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/www/govs/index.html

Table 54
State General Revenue, FY 1994
(millions)

Region and State	Own-Source												
	Intergovernmental				Taxes								
	Total	Total	from		Total	Total	Property	General	Individual	Corporation	Other ¹	Current	All
		Federal	Local				Sales	Income	Income		Charges	Other ²	
United States	\$692,298.1	\$204,517.8	\$191,450.6	\$13,067.3	\$487,780.3	\$373,319.4	\$8,386.0	\$123,005.6	\$117,127.8	\$25,692.2	\$99,107.8	\$61,017.7	\$53,443.2
New England	42,825.4	11,848.7	11,243.9	604.8	30,976.7	22,725.5	59.8	5,693.0	9,391.1	2,115.2	5,466.3	3,378.2	4,873.0
Connecticut	11,336.8	2,628.4	2,623.4	4.9	8,708.5	6,838.7	<	2,184.1	2,236.7	701.9	1,716.0	811.7	1,058.0
Maine	3,534.5	1,099.0	1,094.1	4.8	2,435.5	1,764.6	41.6	617.0	614.4	92.0	399.6	251.5	419.4
Massachusetts	20,345.6	5,442.6	5,021.6	420.9	14,903.0	11,016.5	0.3	2,303.1	5,689.8	1,062.9	1,960.4	1,561.3	2,325.2
New Hampshire	2,649.3	1,027.3	900.9	126.5	1,622.0	837.0	0.7	n.t.	36.0	144.2	656.1	330.1	454.9
Rhode Island	3,177.4	1,032.3	986.5	45.8	2,145.0	1,436.1	7.4	412.8	528.1	79.3	408.5	250.3	458.7
Vermont	1,782.0	619.2	617.4	1.8	1,162.7	832.5	9.7	176.0	286.1	34.9	325.8	173.4	156.9
Mideast³	137,240.2	42,797.1	37,103.2	5,693.9	94,443.1	72,948.0	460.7	17,092.6	29,485.2	6,166.5	19,742.9	10,399.3	11,095.9
Delaware	2,823.8	495.5	487.1	8.4	2,328.2	1,444.1	n.t.	n.t.	546.9	155.1	742.2	423.4	460.7
Maryland	12,870.4	2,966.1	2,855.7	110.4	9,904.4	7,582.7	219.1	1,814.9	3,225.3	320.1	2,003.2	1,190.6	1,131.0
New Jersey	24,028.6	5,246.0	4,981.5	264.5	18,782.6	13,494.0	11.3	3,778.4	4,475.1	1,085.1	4,144.2	2,325.8	2,962.7
New York	67,055.7	25,725.6	20,486.1	5,239.5	41,330.2	33,285.1	n.t.	6,364.9	16,502.0	3,120.0	7,298.1	3,519.5	4,525.5
Pennsylvania	30,461.7	8,363.9	8,292.8	71.1	22,097.8	17,142.0	230.3	5,134.3	4,735.9	1,486.3	5,555.3	2,940.0	2,015.9
Great Lakes	108,867.3	30,470.4	29,293.2	1,177.2	78,396.9	60,008.2	979.5	18,612.4	21,299.9	5,396.3	13,720.1	10,816.3	7,572.3
Illinois	26,688.1	7,175.4	6,857.4	318.1	19,512.7	15,564.9	217.7	4,660.6	5,049.8	1,229.3	4,407.5	1,703.6	2,244.2
Indiana	14,678.3	4,238.4	4,113.1	125.2	10,439.9	7,475.5	3.0	2,505.9	3,015.7	798.6	1,152.3	1,917.1	1,047.3
Michigan	25,982.2	7,139.2	6,865.7	273.5	18,843.0	14,351.7	692.8	4,538.1	4,485.6	2,174.6	2,460.4	2,871.9	1,619.4
Ohio	27,051.9	8,217.8	7,931.5	286.3	18,834.1	14,188.5	13.2	4,479.9	5,110.0	652.5	3,932.7	2,973.5	1,672.1
Wisconsin	14,466.9	3,699.6	3,525.4	174.2	10,767.2	8,427.7	52.7	2,427.9	3,638.7	541.3	1,767.1	1,350.2	989.3
Plains	47,345.3	13,271.6	12,796.1	475.5	34,073.6	26,053.8	62.9	8,740.2	9,146.8	1,454.5	6,649.3	4,780.6	3,239.2
Iowa	7,619.4	2,038.8	1,957.6	81.2	5,580.5	4,130.5	n.t.	1,388.7	1,509.1	174.3	1,058.3	917.6	532.5
Kansas	6,462.6	1,714.6	1,689.6	25.0	4,748.0	3,674.8	35.8	1,297.2	1,194.3	254.9	892.7	660.4	412.8
Minnesota	14,212.2	3,472.5	3,198.8	273.6	10,739.8	8,651.0	8.2	2,516.2	3,449.3	551.8	2,125.5	1,244.4	844.3
Missouri	11,273.7	3,647.2	3,613.2	34.0	7,626.5	5,910.0	13.6	2,195.9	2,141.5	252.4	1,306.6	937.5	779.0
Nebraska	4,026.6	1,078.3	1,054.0	24.3	2,948.3	2,143.6	3.4	747.0	715.6	113.1	564.5	495.2	309.5
North Dakota	2,009.6	658.0	630.3	27.7	1,351.6	884.7	2.0	256.2	136.9	71.5	418.2	353.5	113.4
South Dakota	1,741.2	662.3	652.6	9.6	1,078.9	659.2	n.t.	339.0	n.t.	36.5	283.6	171.9	247.8
Southeast	147,632.1	43,937.6	42,609.1	1,328.5	103,694.5	79,281.2	1,433.1	30,177.7	19,650.9	4,399.7	23,619.8	14,611.3	9,802.1
Alabama	10,014.4	3,077.1	3,024.3	52.8	6,937.3	4,767.1	112.6	1,279.2	1,367.6	218.1	1,789.5	1,526.4	643.8
Arkansas	5,982.5	1,917.4	1,911.3	6.1	4,065.1	3,176.0	5.7	1,211.8	958.3	184.3	815.9	623.2	265.9
Florida	29,483.9	7,406.7	7,084.4	322.2	22,077.2	17,808.2	681.5	10,042.4	n.t.	950.2	6,134.1	1,609.7	2,659.3
Georgia	15,529.8	4,614.0	4,565.0	49.1	10,915.7	8,784.1	33.8	3,266.8	3,580.7	521.4	1,381.4	1,253.7	878.0

Table 54 (cont.)
State General Revenue, FY 1994
(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 (continued)													
Kentucky	10,098.8	2,860.1	2,843.5	16.6	7,238.8	5,692.7	370.8	1,560.1	1,729.2	269.1	1,763.6	940.6	605.4
Louisiana	11,846.5	4,702.9	4,674.8	28.2	7,143.6	4,382.7	48.8	1,379.1	977.6	219.2	1,758.0	1,569.6	1,191.3
Mississippi	6,607.2	2,494.4	2,394.3	100.1	4,112.8	3,325.5	22.7	1,586.9	637.6	167.9	910.4	569.6	217.7
North Carolina	17,959.2	5,298.4	4,867.1	431.2	12,660.8	10,518.6	127.1	2,589.0	4,288.1	737.3	2,777.1	1,431.1	711.1
South Carolina	9,020.2	2,830.1	2,723.0	107.1	6,190.0	4,501.8	12.3	1,673.3	1,531.0	219.1	1,066.1	1,259.5	428.8
Tennessee	10,939.6	3,717.6	3,678.7	38.8	7,222.1	5,733.3	n.t.	3,081.3	99.1	422.0	2,130.9	1,033.2	455.6
Virginia	14,816.9	3,091.7	2,926.2	165.5	11,725.2	8,037.1	15.7	1,780.6	3,811.9	306.7	2,122.2	2,281.9	1,406.2
West Virginia	5,333.0	1,927.2	1,916.4	10.8	3,405.8	2,554.2	2.0	727.2	669.7	184.6	970.6	512.7	338.9
Southwest	60,730.1	17,876.9	17,065.9	811.0	42,853.2	32,132.4	347.1	14,654.5	3,300.7	588.0	13,242.2	5,063.9	5,656.9
Arizona	9,706.8	2,829.9	2,467.1	362.8	6,876.9	5,656.9	313.8	2,494.4	1,408.5	303.2	1,136.9	669.2	550.8
New Mexico	5,511.0	1,332.0	1,291.3	40.6	4,179.1	2,733.3	33.3	1,142.9	577.1	122.5	857.6	557.0	888.7
Oklahoma	7,467.7	1,978.0	1,918.9	59.1	5,489.7	4,263.2	n.t.	1,090.9	1,315.1	162.2	1,695.1	855.0	371.4
Texas	38,044.6	11,737.0	11,388.6	348.5	26,307.6	19,479.1	n.t.	9,926.3	n.t.	n.t.	9,552.8	2,982.6	3,845.9
Rocky Mountain	18,203.4	5,085.6	5,001.3	84.3	13,117.8	9,344.7	235.0	2,649.3	3,759.7	430.2	2,270.5	2,144.0	1,629.1
Colorado	8,039.4	2,184.0	2,164.0	20.0	5,855.4	4,159.1	8.6	1,125.3	1,925.2	146.0	954.0	979.6	716.7
Idaho	2,837.1	707.0	699.3	7.7	2,130.1	1,608.9	n.t.	539.8	563.9	90.1	415.1	226.9	294.3
Montana	2,518.2	839.6	823.8	15.8	1,678.6	1,160.9	226.4	n.t.	345.6	68.9	520.0	199.6	318.2
Utah	4,808.7	1,355.1	1,314.3	40.9	3,453.6	2,415.9	n.t.	984.3	925.0	125.2	381.4	737.9	299.8
Wyoming	2,004.5	805.0	791.9	13.1	1,199.4	739.4	84.3	199.4	n.t.	n.t.	455.7	80.8	379.3
Far West	127,449.8	38,424.8	35,546.0	2,878.9	89,024.9	70,086.2	4,723.6	25,186.5	21,093.5	5,141.6	13,940.9	9,743.2	9,195.5
Alaska	5,279.2	919.5	913.8	5.7	4,359.8	1,240.3	61.6	n.t.	n.t.	176.1	1,002.6	268.9	2,850.6
California	89,370.4	29,317.0	26,627.6	2,689.4	60,053.4	49,695.4	3,000.0	16,871.7	17,547.8	4,633.4	7,642.6	6,280.0	4,078.0
Hawaii	5,056.9	1,096.4	1,092.9	3.5	3,960.5	2,993.4	n.t.	1,332.2	962.2	68.4	630.5	664.4	302.7
Nevada	3,460.3	719.1	674.5	44.6	2,741.1	2,380.7	55.6	1,184.9	n.t.	n.t.	1,140.3	221.0	139.4
Oregon	8,511.2	2,626.0	2,567.8	58.1	5,885.2	4,039.4	<	n.t.	2,583.5	263.7	1,192.1	923.2	922.6
Washington	15,771.7	3,746.8	3,669.3	77.5	12,024.9	9,737.0	1,606.4	5,797.8	n.t.	n.t.	2,332.9	1,385.8	902.1

< rounds to zero

n.t. -no tax

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

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

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

Sources: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 55
State General Revenue, Percentage Distribution FY 1994

Region and State	Total	Own-Source											
		Intergovernmental			Taxes								
		Total	from		Total	Total	Property	General	Individual	Corporation	Other ¹	Current	All Other ²
	Federal	Local				Sales	Income	Income		Charges			
United States	\$692,298.1	29.5%	27.7%	1.9%	70.5%	53.9%	1.2%	17.8%	16.9%	3.7%	14.3%	8.8%	7.7%
New England	42,825.4	27.7	26.3	1.4	72.3	53.1	0.1	13.3	21.9	4.9	12.8	7.9	11.4
Connecticut	11,336.8	23.2	23.1	<	76.8	60.3	<	19.3	19.7	6.2	15.1	7.2	9.3
Maine	3,534.5	31.1	31.0	0.1	68.9	49.9	1.2	17.5	17.4	2.6	11.3	7.1	11.9
Massachusetts	20,345.6	26.8	24.7	2.1	73.2	54.1	<	11.3	28.0	5.2	9.6	7.7	11.4
New Hampshire	2,649.3	38.8	34.0	4.8	61.2	31.6	<	n.t.	1.4	5.4	24.8	12.5	17.2
Rhode Island	3,177.4	32.5	31.0	1.4	67.5	45.2	0.2	13.0	16.6	2.5	12.9	7.9	14.4
Vermont	1,782.0	34.7	34.6	0.1	65.3	46.7	0.5	9.9	16.1	2.0	18.3	9.7	8.8
Mideast³	137,240.2	31.2	27.0	4.1	68.8	53.2	0.3	12.5	21.5	4.5	14.4	7.6	8.1
Delaware	2,823.8	17.5	17.2	0.3	82.5	51.1	n.t.	n.t.	19.4	5.5	26.3	15.0	16.3
Maryland	12,870.4	23.0	22.2	0.9	77.0	58.9	1.7	14.1	25.1	2.5	15.6	9.3	8.8
New Jersey	24,028.6	21.8	20.7	1.1	78.2	56.2	0.0	15.7	18.6	4.5	17.2	9.7	12.3
New York	67,055.7	38.4	30.6	7.8	61.6	49.6	n.t.	9.5	24.6	4.7	10.9	5.2	6.7
Pennsylvania	30,461.7	27.5	27.2	0.2	72.5	56.3	0.8	16.9	15.5	4.9	18.2	9.7	6.6
Great Lakes	108,867.3	28.0	26.9	1.1	72.0	55.1	0.9	17.1	19.6	5.0	12.6	9.9	7.0
Illinois	26,688.1	26.9	25.7	1.2	73.1	58.3	0.8	17.5	18.9	4.6	16.5	6.4	8.4
Indiana	14,678.3	28.9	28.0	0.9	71.1	50.9	<	17.1	20.5	5.4	7.9	13.1	7.1
Michigan	25,982.2	27.5	26.4	1.1	72.5	55.2	2.7	17.5	17.3	8.4	9.5	11.1	6.2
Ohio	27,051.9	30.4	29.3	1.1	69.6	52.4	<	16.6	18.9	2.4	14.5	11.0	6.2
Wisconsin	14,466.9	25.6	24.4	1.2	74.4	58.3	0.4	16.8	25.2	3.7	12.2	9.3	6.8
Plains	47,345.3	28.0	27.0	1.0	72.0	55.0	0.1	18.5	19.3	3.1	14.0	10.1	6.8
Iowa	7,619.4	26.8	25.7	1.1	73.2	54.2	n.t.	18.2	19.8	2.3	13.9	12.0	7.0
Kansas	6,462.6	26.5	26.1	0.4	73.5	56.9	0.6	20.1	18.5	3.9	13.8	10.2	6.4
Minnesota	14,212.2	24.4	22.5	1.9	75.6	60.9	0.1	17.7	24.3	3.9	15.0	8.8	5.9
Missouri	11,273.7	32.4	32.0	0.3	67.6	52.4	0.1	19.5	19.0	2.2	11.6	8.3	6.9
Nebraska	4,026.6	26.8	26.2	0.6	73.2	53.2	0.1	18.6	17.8	2.8	14.0	12.3	7.7
North Dakota	2,009.6	32.7	31.4	1.4	67.3	44.0	0.1	12.7	6.8	3.6	20.8	17.6	5.6
South Dakota	1,741.2	38.0	37.5	0.6	62.0	37.9	n.t.	19.5	0.0	2.1	16.3	9.9	14.2
Southeast	147,632.1	29.8	28.9	0.9	70.2	53.7	1.0	20.4	13.3	3.0	16.0	9.9	6.6
Alabama	10,014.4	30.7	30.2	0.5	69.3	47.6	1.1	12.8	13.7	2.2	17.9	15.2	6.4
Arkansas	5,982.5	32.0	31.9	0.1	68.0	53.1	0.1	20.3	16.0	3.1	13.6	10.4	4.4
Florida	29,483.9	25.1	24.0	1.1	74.9	60.4	2.3	34.1	0.0	3.2	20.8	5.5	9.0
Georgia	15,529.8	29.7	29.4	0.3	70.3	56.6	0.2	21.0	23.1	3.4	8.9	8.1	5.7

Table 55 (cont.)
State General Revenue, Percentage Distribution FY 1994

Region and State	Total	Own-Source												
		Intergovernmental			Taxes									
		Total	from		Total	Total	Property	General	Individual	Corporation	Other1	Current	All Other ²	
	Federal	Local				Sales	Income	Income		Charges				
Southeast (continued)														
Kentucky	10,098.8	28.3	28.2	0.2	71.7	56.4	3.7	15.4	17.1	2.7	17.5	9.3	6.0	
Louisiana	11,846.5	39.7	39.5	0.2	60.3	37.0	0.4	11.6	8.3	1.9	14.8	13.2	10.1	
Mississippi	6,607.2	37.8	36.2	1.5	62.2	50.3	0.3	24.0	9.7	2.5	13.8	8.6	3.3	
North Carolina	17,959.2	29.5	27.1	2.4	70.5	58.6	0.7	14.4	23.9	4.1	15.5	8.0	4.0	
South Carolina	9,020.2	31.4	30.2	1.2	68.6	49.9	0.1	18.6	17.0	2.4	11.8	14.0	4.8	
Tennessee	10,939.6	34.0	33.6	0.4	66.0	52.4	n.t.	28.2	0.9	3.9	19.5	9.4	4.2	
Virginia	14,816.9	20.9	19.7	1.1	79.1	54.2	0.1	12.0	25.7	2.1	14.3	15.4	9.5	
West Virginia	5,333.0	36.1	35.9	0.2	63.9	47.9	<	13.6	12.6	3.5	18.2	9.6	6.4	
Southwest	60,730.1	29.4	28.1	1.3	70.6	52.9	0.6	24.1	5.4	1.0	21.8	8.3	9.3	
Arizona	9,706.8	29.2	25.4	3.7	70.8	58.3	3.2	25.7	14.5	3.1	11.7	6.9	5.7	
New Mexico	5,511.0	24.2	23.4	0.7	75.8	49.6	0.6	20.7	10.5	2.2	15.6	10.1	16.1	
Oklahoma	7,467.7	26.5	25.7	0.8	73.5	57.1	n.t.	14.6	17.6	2.2	22.7	11.4	5.0	
Texas	38,044.6	30.9	29.9	0.9	69.1	51.2	n.t.	26.1	n.t.	n.t.	25.1	7.8	10.1	
Rocky Mountain	18,203.4	27.9	27.5	0.5	72.1	51.3	1.3	14.6	20.7	2.4	12.5	11.8	8.9	
Colorado	8,039.4	27.2	26.9	0.2	72.8	51.7	0.1	14.0	23.9	1.8	11.9	12.2	8.9	
Idaho	2,837.1	24.9	24.6	0.3	75.1	56.7	<	19.0	19.9	3.2	14.6	8.0	10.4	
Montana	2,518.2	33.3	32.7	0.6	66.7	46.1	9.0	n.t.	13.7	2.7	20.6	7.9	12.6	
Utah	4,808.7	28.2	27.3	0.8	71.8	50.2	<	20.5	19.2	2.6	7.9	15.3	7.9	
Wyoming	2,004.5	40.2	39.5	0.7	59.8	36.9	4.2	9.9	n.t.	n.t.	22.7	4.0	458.8	
Far West	127,449.8	30.1	27.9	2.3	69.9	55.0	3.7	19.8	16.6	4.0	10.9	7.6	2.2	
Alaska	5,279.2	17.4	17.3	0.1	82.6	23.5	1.2	n.t.	n.t.	3.3	19.0	5.1	77.2	
California	89,370.4	32.8	29.8	3.0	67.2	55.6	3.4	18.9	19.6	5.2	8.6	7.0	0.3	
Hawaii	5,056.9	21.7	21.6	0.1	78.3	59.2	n.t.	26.3	19.0	1.4	12.5	13.1	2.8	
Nevada	3,460.3	20.8	19.5	1.3	79.2	68.8	1.6	34.2	n.t.	n.t.	33.0	6.4	26.7	
Oregon	8,511.2	30.9	30.2	0.7	69.1	47.5	<	n.t.	30.4	3.1	14.0	10.8	10.6	
Washington	15,771.7	23.8	23.3	0.5	76.2	61.7	10.2	36.8	n.t.	n.t.	14.8	8.8	5.7	

< rounds to zero

n.t.-no tax

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

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

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

Sources: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 56

State General Revenue, Per Capita FY 1994

Region and State	Own-Source													Exhibit:
	Intergovernmental				Taxes								Current	Population
	Total	from			Total	Total	Property	Sales	Income	Income	Other ¹	Charges	All Other ²	(thousands)
		Total	Federal	Local										
United States	\$2,659	\$786	\$735	\$50	\$1,874	\$1,434	\$32	\$472	\$450	\$99	\$381	\$234	\$205	260,341
New England	3,227	893	847	46	2,334	1,713	5	429	708	159	412	255	367	13,270
Connecticut	3,462	803	801	2	2,659	2,088	*	667	683	214	524	248	323	3,275
Maine	2,850	886	882	4	1,964	1,423	34	498	496	74	322	203	338	1,240
Massachusetts	3,368	901	831	70	2,467	1,824	*	381	942	176	325	258	385	6,041
New Hampshire	2,330	904	792	111	1,427	736	1	n.t.	32	127	577	290	400	1,137
Rhode Island	3,187	1,035	989	46	2,152	1,440	7	414	530	80	410	251	460	997
Vermont	3,072	1,068	1,064	3	2,005	1,435	17	303	493	60	562	299	270	580
Mideast³	3,131	976	846	130	2,154	1,664	11	390	673	141	450	237	253	43,837
Delaware	4,000	702	690	12	3,298	2,045	n.t.	n.t.	775	220	1,051	600	653	706
Maryland	2,571	593	570	22	1,978	1,515	44	363	644	64	400	238	226	5,006
New Jersey	3,040	664	630	33	2,376	1,707	1	478	566	137	524	294	375	7,904
New York	3,691	1,416	1,128	288	2,275	1,832	n.t.	350	908	172	402	194	249	18,169
Pennsylvania	2,528	694	688	6	1,834	1,422	19	426	393	123	461	244	167	12,052
Great Lakes	2,521	706	678	27	1,815	1,390	23	431	493	125	318	250	175	43,184
Illinois	2,271	611	584	27	1,660	1,324	19	397	430	105	375	145	191	11,752
Indiana	2,552	737	715	22	1,815	1,300	1	436	524	139	200	333	182	5,752
Michigan	2,736	752	723	29	1,984	1,511	73	478	472	229	259	302	171	9,496
Ohio	2,437	740	714	26	1,696	1,278	1	404	460	59	354	268	151	11,102
Wisconsin	2,847	728	694	34	2,119	1,658	10	478	716	107	348	266	195	5,082
Plains	2,600	729	703	26	1,871	1,431	3	480	502	80	365	263	178	18,210
Iowa	2,693	721	692	29	1,973	1,460	n.t.	491	533	62	374	324	188	2,829
Kansas	2,530	671	662	10	1,859	1,439	14	508	468	100	350	259	162	2,554
Minnesota	3,112	760	700	60	2,352	1,894	2	551	755	121	465	272	185	4,567
Missouri	2,136	691	685	6	1,445	1,120	3	416	406	48	248	178	148	5,278
Nebraska	2,481	664	649	15	1,817	1,321	2	460	441	70	348	305	191	1,623
North Dakota	3,150	1,031	988	43	2,119	1,387	3	402	215	112	655	554	178	638
South Dakota	2,415	919	905	13	1,496	914	n.t.	470	n.t.	51	393	238	344	721
Southeast	2,352	700	679	21	1,652	1,263	23	481	313	70	376	233	156	62,774
Alabama	2,374	729	717	13	1,644	1,130	27	303	324	52	424	362	153	4,219
Arkansas	2,439	782	779	2	1,657	1,295	2	494	391	75	333	254	108	2,453
Florida	2,113	531	508	23	1,582	1,276	49	720	n.t.	68	440	115	191	13,953
Georgia	2,201	654	647	7	1,547	1,245	5	463	508	74	196	178	124	7,055

Table 56 (cont.)
State General Revenue, Per Capita FY 1994

Region and State	Own-Source													Exhibit: 7/1/94 Population (thousands)	
	Intergovernmental				Taxes								Current Charges		All Other ²
	Total	from			Total	Total	Property	Sales	Individual Income	Corporation Income	Other ¹				
	Total	Federal	Local												
Southeast (continued)															
Kentucky	2,639	747	743	4	1,891	1,488	97	408	452	70	461	246	158	3,827	
Louisiana	2,745	1,090	1,083	7	1,656	1,016	11	320	227	51	407	364	276	4,315	
Mississippi	2,476	935	897	38	1,541	1,246	9	595	239	63	341	213	82	2,669	
North Carolina	2,540	749	688	61	1,791	1,488	18	366	607	104	393	202	101	7,070	
South Carolina	2,462	772	743	29	1,689	1,229	3	457	418	60	291	344	117	3,664	
Tennessee	2,114	718	711	8	1,396	1,108	n.t.	595	19	82	412	200	88	5,175	
Virginia	2,261	472	447	25	1,790	1,227	2	272	582	47	324	348	215	6,552	
West Virginia	2,927	1,058	1,052	6	1,869	1,402	1	399	368	101	533	281	186	1,822	
Southwest	2,219	653	624	30	1,566	1,174	13	536	121	21	484	185	207	27,365	
Arizona	2,382	694	605	89	1,688	1,388	77	612	346	74	279	164	135	4,075	
New Mexico	3,332	805	781	25	2,527	1,653	20	691	349	74	518	337	537	1,654	
Oklahoma	2,292	607	589	18	1,685	1,309	n.t.	335	404	50	520	262	114	3,258	
Texas	2,070	639	620	19	1,431	1,060	n.t.	540	n.t.	n.t.	520	162	209	18,378	
Rocky Mountain	2,267	633	623	11	1,634	1,164	29	330	468	54	283	267	203	8,029	
Colorado	2,199	597	592	5	1,602	1,138	2	308	527	40	261	268	196	3,656	
Idaho	2,504	624	617	7	1,880	1,420	*	476	498	79	366	200	260	1,133	
Montana	2,942	981	962	18	1,961	1,356	264	0	404	80	607	233	372	856	
Utah	2,520	710	689	21	1,810	1,266	*	516	485	66	200	387	157	1,908	
Wyoming	4,211	1,691	1,664	28	2,520	1,553	177	419	n.t.	n.t.	957	170	797	476	
Far West	2,957	891	825	67	2,065	1,626	110	584	489	119	323	226	213	43,102	
Alaska	8,712	1,517	1,508	9	7,194	2,047	102	n.t.	n.t.	291	1,654	444	4,704	606	
California	2,843	933	847	86	1,911	1,581	95	537	558	147	243	200	130	31,431	
Hawaii	4,289	930	927	3	3,359	2,539	n.t.	1,130	816	58	535	564	257	1,179	
Nevada	2,375	494	463	31	1,881	1,634	38	813	n.t.	n.t.	783	152	96	1,457	
Oregon	2,758	851	832	19	1,907	1,309	*	n.t.	837	85	386	299	299	3,086	
Washington	2,952	701	687	15	2,251	1,822	301	1,085	n.t.	n.t.	437	259	169	5,343	

* less than \$1 per capita

< rounds to zero

n.t.-no tax

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

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

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

Sources: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 57
State General Revenue as a Percentage of Personal Income FY 1994

Region and State	Own-Source														Personal Income CY 1993	
	Intergovernmental				Taxes									Current Charges		All Other ²
	Total	from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹					
	Total	Federal	Local													
United States	12.9%	3.8%	3.6%	0.2%	9.1%	7.0%	0.2%	2.3%	2.2%	0.5%	1.8%	1.1%	1.0%	5,359,589		
New England	13.4	3.7	3.5	0.2	9.7	7.1	<	1.8	2.9	0.7	1.7	1.1	1.5	319,388		
Connecticut	12.4	2.9	2.9	<	9.5	7.5	<	2.4	2.4	0.8	1.9	0.9	1.2	91,625		
Maine	15.2	4.7	4.7	<	10.5	7.6	0.2	2.7	2.6	0.4	1.7	1.1	1.8	23,271		
Massachusetts	13.8	3.7	3.4	0.3	10.1	7.5	<	1.6	3.9	0.7	1.3	1.1	1.6	147,148		
New Hampshire	10.6	4.1	3.6	0.5	6.5	3.4	<	0.0	0.1	0.6	2.6	1.3	1.8	24,947		
Rhode Island	15.0	4.9	4.7	0.2	10.1	6.8	<	1.9	2.5	0.4	1.9	1.2	2.2	21,204		
Vermont	15.9	5.5	5.5	<	10.4	7.4	0.1	1.6	2.6	0.3	2.9	1.5	1.4	11,193		
Mideast³	13.1	4.1	3.5	0.5	9.0	6.9	<	1.6	2.8	0.6	1.9	1.0	1.1	1,051,276		
Delaware	13.1	4.1	3.5	0.5	9.0	6.9	n.t.	1.6	2.8	0.6	1.9	1.0	1.1	15,220		
Maryland	18.6	3.3	3.2	0.1	15.3	9.5	<	0.0	3.6	1.0	4.9	2.8	3.0	118,759		
New Jersey	11.4	2.5	2.4	0.1	8.9	6.4	<	1.8	2.1	0.5	2.0	1.1	1.4	210,622		
New York	14.9	5.7	4.5	1.2	9.2	7.4	n.t.	1.4	3.7	0.7	1.6	0.8	1.0	450,754		
Pennsylvania	11.9	3.3	3.2	<	8.6	6.7	0.1	2.0	1.9	0.6	2.2	1.1	0.8	255,921		
Great Lakes	12.3	3.4	3.3	0.1	8.9	6.8	0.1	2.1	2.4	0.6	1.5	1.2	0.9	885,296		
Illinois	10.1	2.7	2.6	0.1	7.4	5.9	0.1	1.8	1.9	0.5	1.7	0.6	0.9	263,591		
Indiana	13.4	3.9	3.8	0.1	9.5	6.8	<	2.3	2.8	0.7	1.1	1.8	1.0	109,465		
Michigan	13.3	3.7	3.5	0.1	9.7	7.4	0.4	2.3	2.3	1.1	1.3	1.5	0.8	194,687		
Ohio	12.4	3.8	3.6	0.1	8.7	6.5	<	2.1	2.3	0.3	1.8	1.4	0.8	217,693		
Wisconsin	14.5	3.7	3.5	0.2	10.8	8.4	0.1	2.4	3.6	0.5	1.8	1.4	1.0	99,860		
Plains	13.3	3.7	3.6	0.1	9.6	7.3	<	2.5	2.6	0.4	1.9	1.3	0.9	354,656		
Iowa	14.8	4.0	3.8	0.2	10.8	8.0	n.t.	2.7	2.9	0.3	2.1	1.8	1.0	51,564		
Kansas	12.8	3.4	3.4	<	9.4	7.3	0.1	2.6	2.4	0.5	1.8	1.3	0.8	50,295		
Minnesota	15.0	3.7	3.4	0.3	11.3	9.1	<	2.7	3.6	0.6	2.2	1.3	0.9	94,942		
Missouri	11.0	3.6	3.5	<	7.5	5.8	<	2.1	2.1	0.2	1.3	0.9	0.8	102,369		
Nebraska	12.7	3.4	3.3	0.1	9.3	6.8	<	2.4	2.3	0.4	1.8	1.6	1.0	31,754		
North Dakota	18.5	6.1	5.8	0.3	12.4	8.1	<	2.4	1.3	0.7	3.8	3.3	1.0	10,872		
South Dakota	13.5	5.1	5.1	0.1	8.4	5.1	n.t.	2.6	0.0	0.3	2.2	1.3	1.9	12,860		
Southeast	12.8	3.8	3.7	0.1	9.0	6.9	0.1	2.6	1.7	0.4	2.0	1.3	0.8	1,155,026		
Alabama	14.0	4.3	4.2	0.1	9.7	6.7	0.2	1.8	1.9	0.3	2.5	2.1	0.9	71,620		
Arkansas	15.4	4.9	4.9	<	10.5	8.2	<	3.1	2.5	0.5	2.1	1.6	0.7	38,776		
Florida	10.4	2.6	2.5	0.1	7.8	6.3	0.2	3.5	0.0	0.3	2.2	0.6	0.9	283,297		
Georgia	11.7	3.5	3.4	<	8.2	6.6	<	2.5	2.7	0.4	1.0	0.9	0.7	132,832		

Exhibit:

Personal

Income

CY 1993

Table 57 (cont.)

State General Revenue as a Percentage of Personal Income FY 1994

Region and State	Own-Source														Exhibit: Personal Income CY 1993
	Intergovernmental				Taxes										
	Total	from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²		
		Total	Federal	Local											
Southeast (continued)															
Kentucky	15.7	4.5	4.4	<	11.3	8.9	0.6	2.4	2.7	0.4	2.7	1.5	0.9	64,237	
Louisiana	16.6	6.6	6.6	<	10.0	6.2	0.1	1.9	1.4	0.3	2.5	2.2	1.7	71,252	
Mississippi	17.0	6.4	6.2	0.3	10.6	8.6	0.1	4.1	1.6	0.4	2.3	1.5	0.6	38,869	
North Carolina	13.8	4.1	3.8	0.3	9.8	8.1	0.1	2.0	3.3	0.6	2.1	1.1	0.5	129,790	
South Carolina	14.7	4.6	4.4	0.2	10.1	7.4	<	2.7	2.5	0.4	1.7	2.1	0.7	61,236	
Tennessee	11.7	4.0	3.9	<	7.7	6.1	n.t.	3.3	0.1	0.4	2.3	1.1	0.5	93,894	
Virginia	10.6	2.2	2.1	0.1	8.4	5.7	<	1.3	2.7	0.2	1.5	1.6	1.0	139,831	
West Virginia	18.1	6.6	6.5	<	11.6	8.7	<	2.5	2.3	0.6	3.3	1.7	1.2	29,392	
Southwest	12.2	3.6	3.4	0.2	8.6	6.5	0.1	2.9	0.7	0.1	2.7	1.0	1.1	497,775	
Arizona	13.6	4.0	3.5	0.5	9.6	7.9	0.4	3.5	2.0	0.4	1.6	0.9	0.8	71,317	
New Mexico	20.9	5.0	4.9	0.2	15.8	10.4	0.1	4.3	2.2	0.5	3.2	2.1	3.4	26,402	
Oklahoma	13.6	3.6	3.5	0.1	10.0	7.7	n.t.	2.0	2.4	0.3	3.1	1.6	0.7	55,047	
Texas	11.0	3.4	3.3	0.1	7.6	5.6	n.t.	2.9	n.t.	n.t.	2.8	0.9	1.1	345,009	
Rocky Mountain	12.2	3.4	3.3	0.1	8.8	6.2	0.2	1.8	2.5	0.3	1.5	1.4	1.1	149,762	
Colorado	10.5	2.9	2.8	<	7.6	5.4	<	1.5	2.5	0.2	1.2	1.3	0.9	76,581	
Idaho	14.7	3.7	3.6	<	11.0	8.3	<	2.8	2.9	0.5	2.2	1.2	1.5	19,279	
Montana	17.2	5.7	5.6	0.1	11.5	7.9	1.5	n.t.	2.4	0.5	3.6	1.4	2.2	14,617	
Utah	16.0	4.5	4.4	0.1	11.5	8.1	<	3.3	3.1	0.4	1.3	2.5	1.0	30,010	
Wyoming	21.6	8.7	8.5	0.1	12.9	8.0	0.9	2.2	n.t.	n.t.	4.9	0.9	4.1	9,275	
Far West	13.7	4.1	3.8	0.3	9.6	7.5	0.5	2.7	2.3	0.6	1.5	1.0	1.0	929,153	
Alaska	38.3	6.7	6.6	0.0	31.6	9.0	0.4	n.t.	n.t.	1.3	7.3	2.0	20.7	13,785	
California	13.1	4.3	3.9	0.4	8.8	7.3	0.4	2.5	2.6	0.7	1.1	0.9	0.6	683,002	
Hawaii	18.5	4.0	4.0	<	14.5	10.9	n.t.	4.9	3.5	0.2	2.3	2.4	1.1	27,389	
Nevada	11.0	2.3	2.1	0.1	8.7	7.5	0.2	3.8	n.t.	n.t.	3.6	0.7	0.4	31,593	
Oregon	14.4	4.5	4.4	0.1	10.0	6.9	<	n.t.	4.4	0.4	2.0	1.6	1.6	58,962	
Washington	13.8	3.3	3.2	0.1	10.5	8.5	1.4	5.1	n.t.	n.t.	2.0	1.2	0.8	114,422	

< rounds to zero

n.t.-no tax

¹ Includes selective sales and gross receipt taxes, license taxes, death and gift taxes, severance taxes, and other taxes.² Includes interest earnings, special assessments, sale of property, lottery revenue, and other general revenues.³ District of Columbia excluded. The Bureau of the Census classifies the District of Columbia as a municipality.Sources: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 58

State Lotteries, Gross Revenues, Fiscal Years 1980-1994

(millions)

State	How Revenue is Used	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
United States¹		\$2,107.4	\$8,081.3	\$11,054.7	\$11,468.8	\$13,919.6	\$17,131.3	\$18,319.4	\$18,719.9	\$19,221.2	\$23,453.0	\$26,588.6
Alabama	No Lottery											
Alaska	No Lottery											
Arizona	Transportation, General Fund, County Assistance, Economic Development, Heritage Fund		72.9	113.6	133.5	162.3	236.9	270.7	216.6	234.2	242.9	233.4
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	1,655.1	1,816.3
Colorado	Parks and Recreation, Wildlife, Public Buildings, Open Space		98.9	102.4	106.5	96.4	74.2	131.6	174.4	224.9	247.6	269.4
Connecticut	General Fund	129.9	326.0	406.6	463.8	487.2	469.9	497.7	503.8	515.8	524.0	523.7
Delaware	General Fund	15.9	35.5	37.7	42.3	51.3	59.4	62.3	62.2	74.5	85.3	95.9
Florida	Education					621.3	1,721.8	1,943.8	2,043.4	2,071.9	2,015.8	2,043.6
Georgia	Education							n.a.	n.a.	n.a.	n.a.	1,010.2
Hawaii	No Lottery											
Idaho	Education, State Permanent Building Fund							66.3	51.5	52.0	57.2	72.5
Illinois	Education	91.0	1,123.4	1,199.9	1,221.6	1,218.8	1,429.6	1,424.2	1,414.3	1,475.8	1,405.9	1,373.6
Indiana	Education, Police/Firemen Pensions, Teachers Retirement, Capital Projects							378.6	412.3	359.5	467.5	526.8
Iowa	General Fund			77.2	88.6	116.9	156.0	152.3	142.7	151.0	186.2	185.7
Kansas	Economic Development, Prisons					62.2	64.6	61.2	66.5	73.1	108.7	144.4
Kentucky	General Fund						118.2	187.4	200.3	401.9	453.9	449.0
Louisiana	General Fund, Education (FY 94)							n.a.	n.a.	356.0	458.3	324.7
Maine	General Fund	6.0	14.2	36.2	54.3	77.0	89.6	98.5	96.3	114.1	118.1	145.2
Maryland	General Fund, Maryland Stadium Authority	372.3	653.7	689.5	721.9	770.0	709.6	769.6	771.7	770.8	836.0	932.3
Massachusetts	Revenue Sharing (Localities)	192.5	648.5	910.9	1,069.9	1,187.2	1,295.0	1,452.6	1,474.2	1,610.9	1,890.8	2,306.0
Michigan	Education	487.9	825.4	931.0	937.0	1,118.2	1,078.0	1,095.2	1,040.8	1,120.9	1,142.6	1,249.9
Minnesota	Environmental & Natural Resources Fund, General Fund							64.0	303.2	279.9	310.6	311.7
Mississippi	n.a.							n.a.	n.a.	n.a.	n.a.	n.a.
Missouri	Education			196.5	164.4	139.1	188.1	210.9	203.6	207.5	241.2	330.0
Montana	Education, Juvenile Detention Centers					20.6	11.0	21.5	22.6	26.3	34.7	35.4
Nebraska	Education Innovation Fund, Environmental Trust Fund, Solid Waste landfill Closure Assistance Fund, Compulsive Gamblers Assistance Fund											52.9

Table 58 (cont.)
State Lotteries, Gross Revenues, Fiscal Years 1980-1994
(millions)

State	How Revenue is Used	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Nevada	No Lottery											
New Hampshire	Education	9.0	15.1	33.8	58.6	74.3	85.6	92.5	98.6	99.4	99.4	104.4
New Jersey	Education, State Institutions	331.9	874.3	937.1	1,057.4	1,111.1	1,179.3	1,156.7	1,174.4	1,287.0	1,290.1	1,353.6
New Mexico	Education (60% Capital Improvements, 40% Tuition Assistance)											
New York	Education	182.8	1,168.5	1,204.7	1,330.5	1,431.3	1,692.0	1,884.3	1,949.4	1,881.0	2,161.5	2,176.4
North Carolina	No Lottery											
North Dakota	No Lottery											
Ohio	Education	57.2	807.4	888.3	1,009.4	1,295.7	1,326.0	1,523.1	1,569.0	1,700.6	1,857.0	1,803.1
Oklahoma	No Lottery											
Oregon	Economic Development			83.1	95.5	152.3	147.8	153.6	138.9	244.4	532.3	703.4
Pennsylvania	Senior Citizen Programs	194.7	1,208.0	1,234.2	1,248.7	1,343.8	1,463.1	1,442.1	1,423.3	1,315.1	1,334.7	1,462.4
Rhode Island	General Fund	33.4	46.0	50.0	51.4	54.9	54.5	58.7	58.6	57.5	117.5	167.7
South Carolina	No Lottery											
South Dakota	General Fund, Capital Construction Fund					24.8	19.8	28.8	43.7	60.5	77.5	92.3
Tennessee	No Lottery											
Texas	General Fund							n.a.	n.a.	n.a.	1,685.8	2,471.6
Utah	n.a.							n.a.	n.a.	n.a.	n.a.	n.a.
Vermont	General Fund	2.9	4.9	11.8	24.0	33.3	37.4	40.7	44.1	48.6	47.4	49.9
Virginia	General Fund						388.5	454.2	749.1	826.0	822.8	854.9
Washington	General Fund		158.6	181.5	193.9	215.0	255.4	246.3	258.8	302.2	365.0	314.6
West Virginia	Education, Senior Citizens, Tourism			53.0	66.6	53.4	56.1	63.8	75.8	85.9	110.1	131.5
Wisconsin	Property Tax Relief						230.4	293.8	371.2	425.9	469.5	470.2
Wyoming	No Lottery											
District of Columbia	General Fund		105.5	112.3	112.3	116.4	135.4	141.5	137.2	139.2	n.a.	n.a.

n.a.-not available. States did not report revenues for the period.

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

Sources: U.S. Department of Commerce, Bureau of the Census, *State Government Finances [year]*, www.census.gov/govs/www/index.html, and unpublished documents collected by the National Conference of State Legislatures

Table 59
State Lotteries, Net Proceeds, Selected Years 1980-1994
(millions)

State	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1994 as a Percentage of Own Source General Revenues
United States	\$1,057.4	\$3,511.2	\$4,690.6	\$4,801.1	\$5,610.2	\$7,003.6	\$7,430.3	\$7,613.8	\$7,796.9	\$10,246.6	\$11,353.2	1.3%
Alabama*												
Alaska*												
Arizona		22.8	42.2	51.5	66.2	97.1	111.8	86.0	91.1	116.0	109.6	0.9
Arkansas*												
California			685.6	565.4	799.1	1,009.7	924.1	774.6	469.2	772.4	850.0	0.8
Colorado		28.9	26.1	34.1	35.5	17.1	39.2	56.3	76.2	99.6	101.6	0.8
Connecticut	60.8	128.0	165.6	187.2	195.7	193.7	207.6	197.8	204.4	210.2	214.7	1.5
Delaware	6.3	13.9	15.5	15.8	19.4	23.8	25.1	25.3	27.7	36.9	42.5	1.4
Florida					200.7	716.6	809.3	854.2	865.2	959.4	972.5	2.1
Georgia							n.a.	n.a.	n.a.	n.a.	459.7	2.1
Hawaii*												
Idaho							24.2	16.2	13.9	25.7	31.2	0.9
Illinois	35.8	514.4	545.1	540.6	485.6	587.3	581.0	583.9	609.2	621.2	578.8	1.5
Indiana							132.4	151.2	116.2	172.7	215.3	1.2
Iowa			26.3	27.5	35.5	44.5	42.2	38.3	39.7	69.3	69.2	0.7
Kansas					19.6	14.9	21.0	22.1	19.7	49.8	65.1	0.8
Kentucky						45.7	61.0	54.4	104.2	137.7	157.7	1.5
Louisiana								n.a.	139.7	211.6	149.9	1.2
Maine	0.7	4.4	13.7	20.5	30.0	30.0	36.3	34.4	41.3	54.1	65.3	1.7
Maryland	185.4	263.7	323.4	337.2	346.2	334.9	337.4	335.2	347.5	367.9	424.9	2.4
Massachusetts	92.5	238.3	318.4	364.0	394.9	420.8	459.7	470.4	482.7	579.6	646.8	2.8
Michigan	236.0	359.1	403.2	391.3	471.0	456.8	461.3	429.2	473.3	483.3	565.9	1.7
Minnesota							8.0	66.0	54.8	113.7	119.4	0.6
Mississippi							n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Missouri			80.0	61.4	53.5	65.4	69.5	65.4	67.0	102.8	140.7	1.0
Montana					7.6	3.0	5.6	4.5	5.7	17.0	17.3	0.7
Nebraska							n.a.	n.a.	n.a.	n.a.	26.2	n.a.
Nevada*												
New Hampshire	3.7	4.2	10.2	20.7	25.7	29.2	30.7	33.9	36.3	42.4	43.3	1.2
New Jersey	142.4	388.2	416.1	470.3	499.4	528.6	520.4	526.3	573.8	621.1	644.9	1.9
New Mexico*												
New York	83.3	572.0	567.2	614.1	640.7	752.2	841.1	944.6	858.0	1,059.7	1,068.9	1.2
North Carolina*												
North Dakota*												
Ohio	35.7	336.4	380.9	371.2	532.9	561.1	606.4	635.6	729.6	781.1	688.1	2.0

Table 59 (cont.)
State Lotteries, Net Proceeds, Selected Years 1980-1994
(millions)

State	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1994 as a Percentage of Own Source General Revenues
Oklahoma*												
Oregon			21.3	26.8	47.1	43.3	41.5	36.3	49.4	203.2	262.8	2.5
Pennsylvania	158.0	571.2	539.2	567.8	568.4	625.3	597.9	601.7	650.0	640.0	679.5	1.8
Rhode Island	16.6	17.8	20.7	20.9	20.5	22.0	25.9	24.9	22.6	46.5	51.6	1.5
South Carolina*												
South Dakota					8.7	7.0	14.7	29.4	43.5	61.9	74.6	3.8
Tennessee*												
Texas							n.a.	n.a.	n.a.	704.1	939.1	n.a.
Utah*												
Vermont	0.2	0.9	2.7	6.6	9.0	10.4	10.9	12.6	16.7	20.0	20.8	1.1
Virginia						141.0	158.4	258.9	289.6	378.2	389.3	1.9
Washington		47.1	65.0	79.2	82.3	105.7	94.6	98.7	109.2	183.4	146.8	0.7
West Virginia			22.1	27.0	15.1	19.0	22.2	24.8	28.6	48.2	55.6	1.1
Wisconsin						97.5	108.8	121.0	140.8	188.1	196.5	1.1
Wyoming*												
<u>District of Columbia¹</u>		36.1	41.4	41.4	44.2	55.7	55.0	55.0	47.3	67.6	67.6	2.2

n.a.-not available. Denotes states with a lottery that did not report revenue figures.

* 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]*, the files 93stltot.wk1 and 94estimates on www.census.gov

Sources: U.S. Department of Commerce, Bureau of the Census, *State Government Finances [year]*, www.census.gov/govs/www/index.html, and unpublished information collected by the National Conference of State Legislatures

Table 60
Local General Revenue, FY 1994
(millions)

Region and State	Own-Source												
	Intergovernmental				Taxes								
	Total	Total	from		Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
		Federal	State										
United States	\$639,242.5	\$242,027.1	\$23,994.6	\$218,032.5	\$397,215.4	\$252,207.1	\$188,753.5	\$26,033.6	\$11,682.0	\$2,627.4	\$23,110.6	\$100,148.5	\$44,859.8
New England	28,111.0	9,444.9	1,128.3	8,316.6	18,666.1	15,004.1	14,738.6	0.1	0.2	n.t.	265.3	2,825.4	836.6
Connecticut	7,583.7	2,353.0	208.8	2,144.2	5,230.6	4,430.2	4,379.5	0.1	n.t.	n.t.	50.7	537.7	262.7
Maine	2,284.1	797.0	81.6	715.4	1,487.1	1,150.3	1,130.0	n.t.	0.2	n.t.	20.1	240.9	95.9
Massachusetts	13,266.1	5,123.2	679.8	4,443.4	8,142.9	6,109.4	5,948.4	n.t.	n.t.	n.t.	161.0	1,685.5	348.0
New Hampshire	2,213.1	327.3	48.8	278.5	1,885.8	1,652.5	1,639.3	n.t.	n.t.	n.t.	13.3	178.4	54.9
Rhode Island	1,777.0	573.8	93.0	480.8	1,203.2	1,054.5	1,041.1	n.t.	n.t.	n.t.	13.4	108.6	40.1
Vermont	987.0	270.4	16.2	254.2	716.6	607.2	600.4	n.t.	n.t.	n.t.	6.8	74.4	35.0
Mideast	143,381.3	51,099.2	6,598.4	44,500.8	92,282.0	68,314.7	46,677.3	6,254.6	7,966.1	2,627.4	4,789.3	16,597.4	7,369.9
Delaware	1,162.7	560.8	41.6	519.2	601.9	316.8	262.2	n.t.	29.0	n.t.	25.6	208.8	76.3
District of Columbia	5,629.3	2,566.9	2,566.9	0.0	3,062.4	2,523.4	811.0	458.6	650.7	150.2	453.0	271.5	267.5
Maryland	11,095.9	3,467.5	469.4	2,998.1	7,628.4	5,718.3	3,399.0	n.t.	1,683.0	n.t.	636.3	1,273.9	636.1
New Jersey	23,078.2	7,823.6	259.7	7,563.9	15,254.6	11,927.6	11,712.4	n.t.	24.6	n.t.	190.6	2,142.0	1,185.0
New York	76,317.5	26,755.6	1,975.8	24,779.7	49,561.9	36,744.3	22,639.1	5,712.3	3,619.2	2,477.2	2,296.6	9,648.8	3,168.8
Pennsylvania	26,097.7	9,924.9	1,285.1	8,639.8	16,172.8	11,084.1	7,853.6	83.7	1,959.7	n.t.	1,187.2	3,052.4	2,036.2
Great Lakes	99,145.2	35,274.7	3,391.3	31,883.4	63,870.5	43,684.0	36,524.0	1,925.1	2,969.5	n.t.	2,265.4	13,577.8	6,608.7
Illinois	27,992.2	9,193.0	1,203.5	7,989.5	18,799.2	13,515.4	10,986.4	1,063.4	4.4	n.t.	1,461.3	3,405.5	1,878.3
Indiana	11,693.6	4,187.1	258.3	3,928.8	7,506.5	4,713.5	4,250.5	n.t.	378.7	n.t.	84.4	2,013.7	779.3
Michigan	22,366.0	7,488.8	673.2	6,815.6	14,877.1	9,883.3	9,268.4	n.t.	380.1	n.t.	234.7	3,311.6	1,682.2
Ohio	23,984.7	8,903.9	973.8	7,930.1	15,080.8	10,284.3	6,964.6	734.8	2,206.2	n.t.	378.6	3,103.1	1,693.4
Wisconsin	13,108.8	5,502.0	282.5	5,219.5	7,606.8	5,287.4	5,054.1	126.9	n.t.	n.t.	106.5	1,743.9	575.5
Plains	40,293.2	15,052.9	1,292.4	13,760.6	25,240.3	14,992.1	12,244.5	1,388.7	258.9	n.t.	1,100.0	6,733.0	3,515.2
Iowa	6,279.5	2,311.4	225.1	2,086.3	3,968.1	2,366.5	2,236.8	52.2	19.1	n.t.	58.4	1,170.3	431.2
Kansas	5,768.3	2,032.2	103.6	1,928.6	3,736.1	2,225.5	1,816.4	260.4	n.t.	n.t.	148.8	873.2	637.4
Minnesota	13,508.0	5,862.0	412.9	5,449.1	7,646.0	3,830.2	3,640.6	13.0	n.t.	n.t.	176.6	2,394.3	1,421.5
Missouri	8,942.7	3,014.8	280.2	2,734.6	5,927.9	3,934.0	2,290.2	815.5	239.6	n.t.	588.7	1,438.7	555.2
Nebraska	3,446.8	1,022.1	126.4	895.7	2,424.7	1,573.2	1,366.1	121.7	n.t.	n.t.	85.4	594.0	257.5
North Dakota	1,159.4	488.1	86.5	401.6	671.3	410.4	371.3	23.3	n.t.	n.t.	15.8	117.4	143.5
South Dakota	1,188.5	322.4	57.7	264.7	866.1	652.2	523.0	102.7	0.1	n.t.	26.4	145.1	68.8
Southeast	125,878.1	44,737.2	3,932.4	40,804.8	81,140.9	44,369.3	31,240.1	6,593.6	486.3	n.t.	6,049.3	26,894.8	9,876.7
Alabama	6,942.4	2,598.5	275.7	2,322.8	4,343.9	1,988.2	713.1	814.2	63.2	n.t.	397.7	1,809.4	546.2
Arkansas	3,319.7	1,517.1	89.8	1,427.3	1,802.6	942.4	617.1	238.8	0.4	n.t.	86.1	595.4	264.8
Florida	34,593.1	10,281.2	1,042.1	9,239.1	24,311.9	12,691.1	10,318.7	301.0	n.t.	n.t.	2,071.4	8,009.2	3,611.6
Georgia	16,207.3	5,084.0	356.6	4,727.4	11,123.3	6,139.1	4,371.3	1,109.0	n.t.	n.t.	658.8	3,683.1	1,301.1

Table 60 (cont.)
Local General Revenue, FY 1994
(millions)

Region and State	Intergovernmental				Own-Source								
	Total	from			Total	Total	Property	Taxes				Current Charges	All Other ²
		Total	Federal	State				General Sales	Individual Income	Corporation Income	Other ¹		
Southeast (continued)													
Kentucky	5,850.8	2,676.8	232.1	2,444.6	3,174.0	1,693.1	848.5	n.t.	422.4	n.t.	422.2	836.0	644.9
Louisiana	8,371.2	3,150.3	360.5	2,789.8	5,220.9	3,039.6	1,238.7	1,562.1	n.t.	n.t.	238.8	1,599.9	581.4
Mississippi	4,735.7	2,122.2	216.2	1,906.0	2,613.5	1,087.0	1,015.6	1.1	<	n.t.	70.3	1,182.8	343.7
North Carolina	14,164.4	6,229.1	428.5	5,800.7	7,935.3	4,400.6	3,143.4	1,029.8	n.t.	n.t.	227.5	2,829.2	705.5
South Carolina	6,583.6	2,230.5	203.0	2,027.4	4,353.1	2,095.9	1,874.8	40.6	n.t.	n.t.	180.5	1,880.8	376.4
Tennessee	9,366.8	3,192.3	318.2	2,874.0	6,174.5	3,369.8	2,071.8	932.8	<	n.t.	365.2	2,266.8	537.9
Virginia	12,824.3	4,310.8	332.4	3,978.4	8,513.5	6,125.2	4,374.1	564.3	0.3	n.t.	1,186.5	1,717.8	670.5
West Virginia	2,918.8	1,344.5	77.2	1,267.3	1,574.4	797.2	653.0	n.t.	n.t.	n.t.	144.2	484.5	292.7
Southwest	59,155.6	21,908.2	1,897.0	20,011.2	37,247.4	23,480.5	17,681.3	3,638.3	0.2	n.t.	2,160.7	9,277.8	4,489.1
Arizona	9,068.3	3,867.3	358.1	3,509.2	5,201.0	3,216.2	2,412.6	572.7	n.t.	n.t.	230.9	1,158.1	826.7
New Mexico	3,257.5	1,808.2	154.8	1,653.4	1,449.3	743.7	402.2	264.6	0.2	n.t.	76.8	448.1	257.5
Oklahoma	5,732.8	2,356.3	192.4	2,163.9	3,376.5	1,751.8	984.6	659.8	n.t.	n.t.	107.3	1,180.2	444.6
Texas	41,097.0	13,876.4	1,191.7	12,684.7	27,220.6	17,768.9	13,881.8	2,141.2	n.t.	n.t.	1,745.8	6,491.4	2,960.3
Rocky Mountain	17,787.5	6,330.1	601.8	5,728.3	11,457.4	6,872.6	5,013.1	1,413.1	0.8	n.t.	445.6	3,049.8	1,535.0
Colorado	9,168.8	2,785.7	290.9	2,494.8	6,383.1	4,048.2	2,644.0	1,141.6	0.7	n.t.	261.9	1,517.3	817.6
Idaho	2,035.2	849.5	67.0	782.6	1,185.6	610.7	580.7	n.t.	0.1	n.t.	29.9	453.4	121.6
Montana	1,544.9	683.2	69.8	613.4	861.8	509.9	487.7	n.t.	n.t.	n.t.	22.1	216.3	135.6
Utah	3,510.2	1,390.3	144.5	1,245.8	2,119.9	1,246.9	937.7	205.2	n.t.	n.t.	103.9	521.6	351.5
Wyoming	1,528.3	621.4	29.6	591.7	907.0	457.0	362.9	66.3	n.t.	n.t.	27.7	341.3	108.7
Far West	125,490.6	58,179.9	5,153.0	53,026.8	67,310.8	35,489.8	24,634.7	4,820.0	n.t.	n.t.	6,035.0	21,192.4	10,628.6
Alaska	2,224.7	917.6	89.2	828.4	1,307.1	713.9	583.4	97.2	n.t.	n.t.	33.4	381.4	211.8
California	97,205.4	46,789.8	3,843.7	42,946.2	50,415.6	25,875.8	17,651.8	3,898.3	n.t.	n.t.	4,325.6	15,950.9	8,589.0
Hawaii	1,415.8	296.6	119.0	177.6	1,119.2	762.2	624.7	n.t.	n.t.	n.t.	137.5	236.9	120.1
Nevada	3,751.5	1,552.1	130.7	1,421.4	2,199.4	1,049.2	692.9	9.0	n.t.	n.t.	347.3	844.6	305.6
Oregon	7,461.2	2,829.6	481.7	2,347.9	4,631.7	2,953.2	2,519.0	n.t.	n.t.	n.t.	434.2	1,208.4	470.0
Washington	13,432.1	5,794.1	488.8	5,305.3	7,637.9	4,135.5	2,562.8	815.5	n.t.	n.t.	757.1	2,570.3	932.2

n.t. - no tax

< rounds to zero

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, at www.census.gov/govs/www/index.html

Table 61

Local General Revenue, Percentage Distribution, FY 1994

Region and State	Own-Source													
	Intergovernmental				Taxes								Current	
	Total	from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Charges	All Other ²	
	Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Charges	All Other ²		
United States	\$639,242.5	37.9%	3.8%	34.1%	62.1%	39.5%	29.5%	4.1%	1.8%	0.4%	3.6%	15.7%	7.0%	
New England	28,111.0	33.6	4.0	29.6	66.4	53.4	52.4	<	<	n.t.	0.9	10.1	3.0	
Connecticut	7,583.7	31.0	2.8	28.3	69.0	58.4	57.7	<	n.t.	n.t.	0.7	7.1	3.5	
Maine	2,284.1	34.9	3.6	31.3	65.1	50.4	49.5	n.t.	<	n.t.	0.9	10.5	4.2	
Massachusetts	13,266.1	38.6	5.1	33.5	61.4	46.1	44.8	n.t.	n.t.	n.t.	1.2	12.7	2.6	
New Hampshire	2,213.1	14.8	2.2	12.6	85.2	74.7	74.1	n.t.	n.t.	n.t.	0.6	8.1	2.5	
Rhode Island	1,777.0	32.3	5.2	27.1	67.7	59.3	58.6	n.t.	n.t.	n.t.	0.8	6.1	2.3	
Vermont	987.0	27.4	1.6	25.8	72.6	61.5	60.8	n.t.	n.t.	n.t.	0.7	7.5	3.5	
Mideast	143,381.3	35.6	4.6	31.0	64.4	47.6	32.6	4.4	5.6	1.8	3.3	11.6	5.1	
Delaware	1,162.7	48.2	3.6	44.7	51.8	27.2	22.6	n.t.	2.5	n.t.	2.2	18.0	6.6	
District of Columbia ³	5,629.3	45.6	45.6	-	54.4	44.8	14.4	8.1	11.6	2.7	8.0	4.8	4.8	
Maryland	11,095.9	31.3	4.2	27.0	68.7	51.5	30.6	n.t.	15.2	n.t.	5.7	11.5	5.7	
New Jersey	23,078.2	33.9	1.1	32.8	66.1	51.7	50.8	n.t.	0.1	n.t.	0.8	9.3	5.1	
New York	76,317.5	35.1	2.6	32.5	64.9	48.1	29.7	7.5	4.7	3.2	3.0	12.6	4.2	
Pennsylvania	26,097.7	38.0	4.9	33.1	62.0	42.5	30.1	0.3	7.5	n.t.	4.5	11.7	7.8	
Great Lakes	99,145.2	35.6	3.4	32.2	64.4	44.1	36.8	1.9	3.0	n.t.	2.3	13.7	6.7	
Illinois	27,992.2	32.8	4.3	28.5	67.2	48.3	39.2	3.8	n.t.	n.t.	5.2	12.2	6.7	
Indiana	11,693.6	35.8	2.2	33.6	64.2	40.3	36.3	<	3.2	n.t.	0.7	17.2	6.7	
Michigan	22,366.0	33.5	3.0	30.5	66.5	44.2	41.4	<	1.7	n.t.	1.0	14.8	7.5	
Ohio	23,984.7	37.1	4.1	33.1	62.9	42.9	29.0	3.1	9.2	n.t.	1.6	12.9	7.1	
Wisconsin	13,108.8	42.0	2.2	39.8	58.0	40.3	38.6	1.0	n.t.	n.t.	0.8	13.3	4.4	
Plains	40,293.2	37.4	3.2	34.2	62.6	37.2	30.4	3.4	0.6	n.t.	2.7	16.7	8.7	
Iowa	6,279.5	36.8	3.6	33.2	63.2	37.7	35.6	0.8	0.3	n.t.	0.9	18.6	6.9	
Kansas	5,768.3	35.2	1.8	33.4	64.8	38.6	31.5	4.5	n.t.	n.t.	2.6	15.1	11.1	
Minnesota	13,508.0	43.4	3.1	40.3	56.6	28.4	27.0	0.1	n.t.	n.t.	1.3	17.7	10.5	
Missouri	8,942.7	33.7	3.1	30.6	66.3	44.0	25.6	9.1	2.7	n.t.	6.6	16.1	6.2	
Nebraska	3,446.8	29.7	3.7	26.0	70.3	45.6	39.6	3.5	n.t.	n.t.	2.5	17.2	7.5	
North Dakota	1,159.4	42.1	7.5	34.6	57.9	35.4	32.0	2.0	n.t.	n.t.	1.4	10.1	12.4	
South Dakota	1,188.5	27.1	4.9	22.3	72.9	54.9	44.0	8.6	n.t.	n.t.	2.2	12.2	5.8	
Southeast	125,878.1	35.5	3.1	32.4	64.5	35.2	24.8	5.2	0.4	n.t.	4.8	21.4	7.8	
Alabama	6,942.4	37.4	4.0	33.5	62.6	28.6	10.3	11.7	0.9	n.t.	5.7	26.1	7.9	
Arkansas	3,319.7	45.7	2.7	43.0	54.3	28.4	18.6	7.2	n.t.	n.t.	2.6	17.9	8.0	
Florida	34,593.1	29.7	3.0	26.7	70.3	36.7	29.8	0.9	n.t.	n.t.	6.0	23.2	10.4	
Georgia	16,207.3	31.4	2.2	29.2	68.6	37.9	27.0	6.8	n.t.	n.t.	4.1	22.7	8.0	

Table 61 (cont.)
Local General Revenue, Percentage Distribution, FY 1994

Region and State	Total	Intergovernmental		Own-Source										
		from		Taxes				Other ¹	Current Charges	All Other ²				
		Total	Federal	Total	Total	Property	General Sales				Individual Income	Corporation Income		
Southeast (continued)														
Kentucky	5,850.8	45.8	4.0	41.8	54.2	28.9	14.5	n.t.	7.2	n.t.	7.2	14.3	11.0	
Louisiana	8,371.2	37.6	4.3	33.3	62.4	36.3	14.8	18.7	n.t.	n.t.	2.9	19.1	6.9	
Mississippi	4,735.7	44.8	4.6	40.2	55.2	23.0	21.4	<	<	n.t.	1.5	25.0	7.3	
North Carolina	14,164.4	44.0	3.0	41.0	56.0	31.1	22.2	7.3	n.t.	n.t.	1.6	20.0	5.0	
South Carolina	6,583.6	33.9	3.1	30.8	66.1	31.8	28.5	0.6	n.t.	n.t.	2.7	28.6	5.7	
Tennessee	9,366.8	34.1	3.4	30.7	65.9	36.0	22.1	10.0	<	n.t.	3.9	24.2	5.7	
Virginia	12,824.3	33.6	2.6	31.0	66.4	47.8	34.1	4.4	<	n.t.	9.3	13.4	5.2	
West Virginia	2,918.8	46.1	2.6	43.4	53.9	27.3	22.4	n.t.	n.t.	n.t.	4.9	16.6	10.0	
South Carolina	6,583.6	33.9	3.1	30.8	66.1	31.8	28.5	0.6	n.t.	n.t.	2.7	28.6	5.7	
Tennessee	9,366.8	34.1	3.4	30.7	65.9	36.0	22.1	10.0	n.t.	n.t.	3.9	24.2	5.7	
Virginia	12,824.3	33.6	2.6	31.0	66.4	47.8	34.1	4.4	n.t.	n.t.	9.3	13.4	5.2	
West Virginia	2,918.8	46.1	2.6	43.4	53.9	27.3	22.4	n.t.	n.t.	n.t.	4.9	16.6	10.0	
Southwest	59,155.6	37.0	3.2	33.8	63.0	39.7	29.9	6.2	<	n.t.	3.7	15.7	7.6	
Arizona	9,068.3	42.6	3.9	38.7	57.4	35.5	26.6	6.3	n.t.	n.t.	2.5	12.8	9.1	
New Mexico	3,257.5	55.5	4.8	50.8	44.5	22.8	12.3	8.1	<	n.t.	2.4	13.8	7.9	
Oklahoma	5,732.8	41.1	3.4	37.7	58.9	30.6	17.2	11.5	n.t.	n.t.	1.9	20.6	7.8	
Texas	41,097.0	33.8	2.9	30.9	66.2	43.2	33.8	5.2	n.t.	n.t.	4.2	15.8	7.2	
Rocky Mountain	17,787.5	35.6	3.4	32.2	64.4	38.6	28.2	7.9	<	n.t.	2.5	17.1	8.6	
Colorado	9,168.8	30.4	3.2	27.2	69.6	44.2	28.8	12.5	<	n.t.	2.9	16.5	8.9	
Idaho	2,035.2	41.7	3.3	38.5	58.3	30.0	28.5	n.t.	<	n.t.	1.5	22.3	6.0	
Montana	1,544.9	44.2	4.5	39.7	55.8	33.0	31.6	n.t.	n.t.	n.t.	1.4	14.0	8.8	
Utah	3,510.2	39.6	4.1	35.5	60.4	35.5	26.7	5.8	n.t.	n.t.	3.0	14.9	10.0	
Wyoming	1,528.3	40.7	1.9	38.7	59.3	29.9	23.7	4.3	n.t.	n.t.	1.8	22.3	7.1	
Far West	125,490.6	46.4	4.1	42.3	53.6	28.3	19.6	3.8	n.t.	n.t.	4.8	16.9	8.5	
Alaska	2,224.7	41.2	4.0	37.2	58.8	32.1	26.2	4.4	n.t.	n.t.	1.5	17.1	9.5	
California	97,205.4	48.1	4.0	44.2	51.9	26.6	18.2	4.0	n.t.	n.t.	4.4	16.4	8.8	
Hawaii	1,415.8	21.0	8.4	12.5	79.0	53.8	44.1	n.t.	n.t.	n.t.	9.7	16.7	8.5	
Nevada	3,751.5	41.4	3.5	37.9	58.6	28.0	18.5	0.2	n.t.	n.t.	9.3	22.5	8.1	
Oregon	7,461.2	37.9	6.5	31.5	62.1	39.6	33.8	n.t.	n.t.	n.t.	5.8	16.2	6.3	
Washington	13,432.1	43.1	3.6	39.5	56.9	30.8	19.1	6.1	n.t.	n.t.	5.6	19.1	6.9	

n.t. - no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes, license taxes, severance taxes, death and gift 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: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 62

Local General Revenue, Per Capita, 1994

Region and State	Own-Source														Exhibit: 7/1/94 Population (thousands)
	Intergovernmental				Taxes										
	Total	from			Total	Total	Property	General	Individual	Corporation	Other ¹	Current	All	Other ²	
	Total	Federal	State				Sales	Income	Income		Charges				
United States	\$2,455	\$930	\$92	\$837	\$1,526	\$969	\$725	\$100	\$45	\$10	\$89	\$385	\$172	260,341	
New England	2,118	712	85	627	1,407	1,131	1,111	<	<	n.t.	<	0.5	0.1	13,270	
Connecticut	2,316	718	64	655	1,597	1,353	1,337	<	n.t.	n.t.	<	0.3	0.1	3,275	
Maine	1,842	643	66	577	1,199	928	911	n.t.	<	n.t.	<	0.6	0.2	1,240	
Massachusetts	2,196	848	113	736	1,348	1,011	985	n.t.	n.t.	n.t.	0.1	0.6	0.1	6,041	
New Hampshire	1,946	288	43	245	1,659	1,453	1,442	n.t.	n.t.	n.t.	<	0.4	0.1	1,137	
Rhode Island	1,782	576	93	482	1,207	1,058	1,044	n.t.	n.t.	n.t.	<	0.3	0.1	997	
Vermont	1,702	466	28	438	1,235	1,047	1,035	n.t.	n.t.	n.t.	<	0.4	0.2	580	
Mideast	3,229	1,151	149	1,002	2,078	1,538	1,051	0.1	0.2	0.1	0.1	0.4	0.2	44,407	
Delaware	1,647	794	59	735	853	449	371	n.t.	0.2	n.t.	0.1	1.1	0.4	706	
District of Columbia ³	9,876	4,503	4,503	n.a.	5,373	4,427	1,423	0.1	0.1	n.t.	0.1	n.t.	n.t.	570	
Maryland	2,217	693	94	599	1,524	1,142	679	n.t.	0.7	n.t.	0.3	0.5	0.3	5,006	
New Jersey	2,920	990	33	957	1,930	1,509	1,482	n.t.	n.t.	n.t.	<	0.3	0.2	7,904	
New York	4,200	1,473	109	1,364	2,728	2,022	1,246	0.2	0.1	0.1	0.1	0.3	0.1	18,169	
Pennsylvania	2,165	824	107	717	1,342	920	652	<	0.3	n.t.	0.2	0.5	0.4	12,052	
Great Lakes	2,296	817	79	738	1,479	1,012	846	0.1	0.1	n.t.	0.1	0.6	0.3	43,184	
Illinois	2,382	782	102	680	1,600	1,150	935	0.2	n.t.	n.t.	0.2	0.5	0.3	11,752	
Indiana	2,033	728	45	683	1,305	819	739	n.t.	0.2	n.t.	n.t.	0.8	0.3	5,752	
Michigan	2,355	789	71	718	1,567	1,041	976	n.t.	0.1	n.t.	n.t.	0.6	0.3	9,496	
Ohio	2,160	802	88	714	1,358	926	627	0.1	0.4	n.t.	0.1	0.6	0.3	11,102	
Wisconsin	2,579	1,083	56	1,027	1,497	1,040	995	n.t.	n.t.	n.t.	<	0.5	0.2	5,082	
Plains	2,213	827	71	756	1,386	823	672	0.2	<	n.t.	0.1	0.8	0.4	18,210	
Iowa	2,220	817	80	737	1,403	837	791	n.t.	<	n.t.	<	0.8	0.3	2,829	
Kansas	2,259	796	41	755	1,463	871	711	0.2	n.t.	n.t.	0.1	0.7	0.5	2,554	
Minnesota	2,958	1,284	90	1,193	1,674	839	797	n.t.	n.t.	n.t.	n.t.	0.6	0.4	4,567	
Missouri	1,694	571	53	518	1,123	745	434	0.5	0.2	n.t.	0.4	0.9	0.4	5,278	
Nebraska	2,124	630	78	552	1,494	969	842	0.2	n.t.	n.t.	0.1	0.8	0.4	1,623	
North Dakota	1,817	765	136	630	1,052	643	582	0.1	n.t.	n.t.	0.1	0.6	0.7	638	
South Dakota	1,648	447	80	367	1,201	905	725	0.5	n.t.	n.t.	0.1	0.7	0.4	721	
Southeast	2,005	713	63	650	1,293	707	498	0.3	<	n.t.	0.2	1.1	0.4	62,774	
Alabama	1,646	616	65	551	1,030	471	169	0.7	0.1	n.t.	0.3	1.6	0.5	4,219	
Arkansas	1,353	618	37	582	735	384	252	0.5	n.t.	n.t.	0.2	1.3	0.6	2,453	
Florida	2,479	737	75	662	1,742	910	740	n.t.	n.t.	n.t.	0.2	0.9	0.4	13,953	
Georgia	2,297	721	51	670	1,577	870	620	0.3	n.t.	n.t.	0.2	1.0	0.3	7,055	

Table 62 (cont.)
Local General Revenue, Per Capita, 1994

Region and State	Intergovernmental				Own-Source									Exhibit: 7/1/94 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 (Continued)														
Kentucky	1,529	699	61	639	829	442	222	n.t.	0.5	n.t.	0.5	0.9	0.7	3,827
Louisiana	1,940	730	84	647	1,210	704	287	1.0	n.t.	n.t.	0.1	1.0	0.4	4,315
Mississippi	1,774	795	81	714	979	407	381	<	<	n.t.	0.1	1.4	0.4	2,669
North Carolina	2,003	881	61	820	1,122	622	445	0.4	n.t.	n.t.	0.1	1.0	0.2	7,070
South Carolina	1,797	609	55	553	1,188	572	512	n.t.	n.t.	n.t.	0.2	1.6	0.3	3,664
Tennessee	1,810	617	61	555	1,193	651	400	0.6	<	n.t.	0.2	1.3	0.3	5,175
Virginia	1,957	658	51	607	1,299	935	668	0.2	<	n.t.	0.5	0.7	0.3	6,552
West Virginia	1,602	738	42	696	864	438	358	n.t.	n.t.	n.t.	0.3	1.0	0.6	1,822
Southwest	2,162	801	69	731	1,361	858	646	0.3	<	n.t.	0.2	0.7	0.4	27,365
Arizona	2,225	949	88	861	1,276	789	592	0.3	n.t.	n.t.	0.1	0.6	0.4	4,075
New Mexico	1,969	1,093	94	1,000	876	450	243	0.4	<	n.t.	0.1	0.7	0.4	1,654
Oklahoma	1,760	723	59	664	1,036	538	302	0.7	n.t.	n.t.	0.1	1.2	0.4	3,258
Texas	2,236	755	65	690	1,481	967	755	0.2	n.t.	n.t.	0.2	0.7	0.3	18,378
Rocky Mountain	2,215	788	75	713	1,427	856	624	0.4	<	n.t.	0.1	0.8	0.4	8,029
Colorado	2,508	762	80	682	1,746	1,107	723	0.5	<	n.t.	0.1	0.7	0.4	3,656
Idaho	1,796	750	59	691	1,046	539	513	n.t.	<	n.t.	0.1	1.2	0.3	1,133
Montana	1,805	798	82	717	1,007	596	570	n.t.	n.t.	n.t.	0.1	0.8	0.5	856
Utah	1,840	729	76	653	1,111	654	491	0.3	n.t.	n.t.	0.2	0.8	0.5	1,908
Wyoming	3,211	1,305	62	1,243	1,905	960	762	0.1	n.t.	n.t.	0.1	0.7	0.2	476
Far West	2,911	1,350	120	1,230	1,562	823	572	0.1	n.t.	n.t.	0.2	0.6	0.3	43,102
Alaska	3,671	1,514	147	1,367	2,157	1,178	963	0.1	n.t.	n.t.	n.t.	0.5	0.3	606
California	3,093	1,489	122	1,366	1,604	823	562	0.1	n.t.	n.t.	0.1	0.5	0.3	31,431
Hawaii	1,201	252	101	151	949	646	530	n.t.	n.t.	n.t.	0.8	1.4	0.7	1,179
Nevada	2,575	1,065	90	976	1,510	720	476	<	n.t.	n.t.	0.4	0.9	0.3	1,457
Oregon	2,418	917	156	761	1,501	957	816	n.t.	n.t.	n.t.	0.2	0.7	0.3	3,086
Washington	2,514	1,084	91	993	1,430	774	480	0.2	n.t.	n.t.	0.2	0.8	0.3	5,343

n.t. - no tax

< rounds to zero

n.a. - not applicable

¹ Includes selective sales and gross receipts taxes, license taxes, severance taxes, death and gift 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: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 63

Local General Revenues as a Percentage of Personal Income, FY 1994

Region and State	Own-Source													Exhibit: Personal Income CY1993 (millions)	
	Intergovernmental				Taxes								Current Charges		All Other ²
	Total	from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
	Total	Federal	State												
United States	11.9%	4.5%	0.4%	4.1%	7.4%	4.7%	3.5%	0.5%	0.2%	<	0.4%	1.9%	0.8%	5,359,589	
New England	8.8	3.0	0.4	2.6	5.8	4.7	4.6	<	<	n.t.	0.1	0.9	0.3	319,388	
Connecticut	8.3	2.6	0.2	2.3	5.7	4.8	4.8	<	n.t.	n.t.	0.1	0.6	0.3	91,625	
Maine	9.8	3.4	0.4	3.1	6.4	4.9	4.9	n.t.	<	n.t.	0.1	1.0	0.4	23,271	
Massachusetts	9.0	3.5	0.5	3.0	5.5	4.2	4.0	n.t.	n.t.	n.t.	0.1	1.1	0.2	147,148	
New Hampshire	8.9	1.3	0.2	1.1	7.6	6.6	6.6	n.t.	n.t.	n.t.	0.1	0.7	0.2	24,947	
Rhode Island	8.4	2.7	0.4	2.3	5.7	5.0	4.9	n.t.	n.t.	n.t.	0.1	0.5	0.2	21,204	
Vermont	8.8	2.4	0.1	2.3	6.4	5.4	5.4	n.t.	n.t.	n.t.	0.1	0.7	0.3	11,193	
Mideast	13.4	4.8	0.6	4.2	8.6	6.4	4.4	0.6	0.7	0.2	0.4	1.6	0.7	1,068,535	
Delaware	7.6	3.7	0.3	3.4	4.0	2.1	1.7	n.t.	0.2	n.t.	0.2	1.4	0.5	15,220	
District of Columbia ³	32.6	14.9	14.9	n.t.	17.7	14.6	4.7	2.7	3.8	0.9	2.6	1.6	1.5	17,259	
Maryland	9.3	2.9	0.4	2.5	6.4	4.8	2.9	n.t.	1.4	n.t.	0.5	1.1	0.5	118,759	
New Jersey	11.0	3.7	0.1	3.6	7.2	5.7	5.6	n.t.	<	n.t.	0.1	1.0	0.6	210,622	
New York	16.9	5.9	0.4	5.5	11.0	8.2	5.0	1.3	0.8	0.5	0.5	2.1	0.7	450,754	
Pennsylvania	10.2	3.9	0.5	3.4	6.3	4.3	3.1	<	0.8	n.t.	0.5	1.2	0.8	255,921	
Great Lakes	11.2	4.0	0.4	3.6	7.2	4.9	4.1	0.2	0.3	n.t.	0.3	1.5	0.7	885,296	
Illinois	10.6	3.5	0.5	3.0	7.1	5.1	4.2	0.4	n.t.	n.t.	0.6	1.3	0.7	263,591	
Indiana	10.7	3.8	0.2	3.6	6.9	4.3	3.9	<	0.3	n.t.	0.1	1.8	0.7	109,465	
Michigan	11.5	3.8	0.3	3.5	7.6	5.1	4.8	<	0.2	n.t.	0.1	1.7	0.9	194,687	
Ohio	11.0	4.1	0.4	3.6	6.9	4.7	3.2	0.3	1.0	n.t.	0.2	1.4	0.8	217,693	
Wisconsin	13.1	5.5	0.3	5.2	7.6	5.3	5.1	0.1	n.t.	n.t.	0.1	1.7	0.6	99,860	
Plains	11.4	4.2	0.4	3.9	7.1	4.2	3.5	0.4	0.1	n.t.	0.3	1.9	1.0	354,656	
Iowa	12.2	4.5	0.4	4.0	7.7	4.6	4.3	0.1	n.t.	n.t.	0.1	2.3	0.8	51,564	
Kansas	11.5	4.0	0.2	3.8	7.4	4.4	3.6	0.5	n.t.	n.t.	0.3	1.7	1.3	50,295	
Minnesota	14.2	6.2	0.4	5.7	8.1	4.0	3.8	0.0	n.t.	n.t.	0.2	2.5	1.5	94,942	
Missouri	8.7	2.9	0.3	2.7	5.8	3.8	2.2	0.8	0.2	n.t.	0.6	1.4	0.5	102,369	
Nebraska	10.9	3.2	0.4	2.8	7.6	5.0	4.3	0.4	n.t.	n.t.	0.3	1.9	0.8	31,754	
North Dakota	10.7	4.5	0.8	3.7	6.2	3.8	3.4	0.2	n.t.	n.t.	0.1	1.1	1.3	10,872	
South Dakota	9.2	2.5	0.4	2.1	6.7	5.1	4.1	0.8	n.t.	n.t.	0.2	1.1	0.5	12,860	
Southeast	10.9	3.9	0.3	3.5	7.0	3.8	2.7	0.6	<	n.t.	0.5	2.3	0.9	1,155,026	
Alabama	9.7	3.6	0.4	3.2	6.1	2.8	1.0	1.1	0.1	n.t.	0.6	2.5	0.8	71,620	
Arkansas	8.6	3.9	0.2	3.7	4.6	2.4	1.6	0.6	n.t.	n.t.	0.2	1.5	0.7	38,776	
Florida	12.2	3.6	0.4	3.3	8.6	4.5	3.6	0.1	n.t.	n.t.	0.7	2.8	1.3	283,297	
Georgia	12.2	3.8	0.3	3.6	8.4	4.6	3.3	0.8	n.t.	n.t.	0.5	2.8	1.0	132,832	

Table 63 (cont.)

Local General Revenues as a Percentage of Personal Income, FY 1994

Region and State	Own-Source													Exhibit: Personal Income CY1993 (millions)
	Intergovernmental				Taxes									
	Total	from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
	Total	Federal	State											
Southeast (continued)														
Kentucky	9.1	4.2	0.4	3.8	4.9	2.6	1.3	n.t.	0.7	n.t.	0.7	1.3	1.0	64,237
Louisiana	11.7	4.4	0.5	3.9	7.3	4.3	1.7	2.2	n.t.	n.t.	0.3	2.2	0.8	71,252
Mississippi	12.2	5.5	0.6	4.9	6.7	2.8	2.6	<	<	n.t.	0.2	3.0	0.9	38,869
North Carolina	10.9	4.8	0.3	4.5	6.1	3.4	2.4	0.8	n.t.	n.t.	0.2	2.2	0.5	129,790
South Carolina	10.8	3.6	0.3	3.3	7.1	3.4	3.1	0.1	n.t.	n.t.	0.3	3.1	0.6	61,236
Tennessee	10.0	3.4	0.3	3.1	6.6	3.6	2.2	1.0	<	n.t.	0.4	2.4	0.6	93,894
Virginia	9.2	3.1	0.2	2.8	6.1	4.4	3.1	0.4	<	n.t.	0.8	1.2	0.5	139,831
West Virginia	9.9	4.6	0.3	4.3	5.4	2.7	2.2	n.t.	n.t.	n.t.	0.5	1.6	1.0	29,392
Southwest	11.9	4.4	0.4	4.0	7.5	4.7	3.6	0.7	<	n.t.	0.4	1.9	0.9	497,775
Arizona	12.7	5.4	0.5	4.9	7.3	4.5	3.4	0.8	n.t.	n.t.	0.3	1.6	1.2	71,317
New Mexico	12.3	6.8	0.6	6.3	5.5	2.8	1.5	1.0	<	n.t.	0.3	1.7	1.0	26,402
Oklahoma	10.4	4.3	0.3	3.9	6.1	3.2	1.8	1.2	n.t.	n.t.	0.2	2.1	0.8	55,047
Texas	11.9	4.0	0.3	3.7	7.9	5.2	4.0	0.6	n.t.	n.t.	0.5	1.9	0.9	345,009
Rocky Mountain	11.9	4.2	0.4	3.8	7.7	4.6	3.3	0.9	<	n.t.	0.3	2.0	1.0	149,762
Colorado	12.0	3.6	0.4	3.3	8.3	5.3	3.5	1.5	<	n.t.	0.3	2.0	1.1	76,581
Idaho	10.6	4.4	0.3	4.1	6.1	3.2	3.0	n.t.	<	n.t.	0.2	2.4	0.6	19,279
Montana	10.6	4.7	0.5	4.2	5.9	3.5	3.3	n.t.	n.t.	n.t.	0.2	1.5	0.9	14,617
Utah	11.7	4.6	0.5	4.2	7.1	4.2	3.1	0.7	n.t.	n.t.	0.3	1.7	1.2	30,010
Wyoming	16.5	6.7	0.3	6.4	9.8	4.9	3.9	0.7	n.t.	n.t.	0.3	3.7	1.2	9,275
Far West	13.5	6.3	0.6	5.7	7.2	3.8	2.7	0.5	n.t.	n.t.	0.6	2.3	1.1	929,153
Alaska	16.1	6.7	0.6	6.0	9.5	5.2	4.2	0.7	n.t.	n.t.	0.2	2.8	1.5	13,785
California	14.2	6.9	0.6	6.3	7.4	3.8	2.6	0.6	n.t.	n.t.	0.6	2.3	1.3	683,002
Hawaii	5.2	1.1	0.4	0.6	4.1	2.8	2.3	n.t.	n.t.	n.t.	0.5	0.9	0.4	27,389
Nevada	11.9	4.9	0.4	4.5	7.0	3.3	2.2	n.t.	n.t.	n.t.	1.1	2.7	1.0	31,593
Oregon	12.7	4.8	0.8	4.0	7.9	5.0	4.3	n.t.	n.t.	n.t.	0.7	2.0	0.8	58,962
Washington	11.7	5.1	0.4	4.6	6.7	3.6	2.2	0.7	n.t.	n.t.	0.7	2.2	0.8	114,422

n.t. - no tax

< rounds to zero

n.a. - not applicable

¹ Includes selective sales and gross receipts taxes, license taxes, severance taxes, death and gift 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: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 64

Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1965-1994

Region and State	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994
United States	86.9%	84.9%	81.6%	75.9%	74.2%	74.5%	75.3%	75.6%	75.8%	74.8%
New England	98.9	99.2	99.2	99.1	98.4	98.0	98.2	98.2	98.3	98.2
Connecticut	99.2	99.3	99.1	98.9	98.4	98.5	98.7	98.8	98.9	98.9
Maine	99.4	99.3	99.2	99.4	99.2	99.0	98.6	98.6	98.6	98.2
Massachusetts	98.9	99.1	99.4	99.3	98.0	96.9	97.2	97.2	97.3	97.4
New Hampshire	99.1	99.1	98.0	98.3	98.7	99.3	99.4	99.3	99.4	99.2
Rhode Island	98.4	98.8	99.0	99.0	98.8	98.5	98.8	98.8	98.8	98.7
Vermont	96.6	98.2	98.8	99.3	99.2	99.4	99.3	99.1	99.1	98.9
Mideast	77.2	74.7	71.4	66.6	64.9	66.7	68.2	68.9	68.5	68.3
Delaware	90.8	89.4	85.6	87.2	83.1	84.1	84.8	82.5	82.7	82.8
District of Columbia	34.0	32.7	25.9	23.3	28.9	31.5	36.5	37.5	39.8	32.1
Maryland	91.7	71.6	65.4	59.8	59.4	58.0	60.0	60.8	61.4	59.4
New Jersey	91.4	89.9	91.6	87.5	97.8	98.1	98.2	98.2	98.2	98.2
New York	74.2	74.6	69.1	64.9	58.8	61.0	62.2	63.0	61.7	61.6
Pennsylvania	75.2	69.9	67.4	63.6	67.4	67.2	68.7	70.9	70.6	70.9
Great Lakes	92.4	90.4	87.3	83.4	82.6	81.1	82.5	82.7	83.8	83.6
Illinois	88.3	87.6	83.9	77.1	75.4	75.4	78.0	79.3	81.9	81.3
Indiana	99.5	99.6	97.6	95.0	94.4	88.9	89.5	88.4	88.3	90.2
Michigan	94.3	91.1	92.7	92.3	91.9	92.6	93.3	93.7	94.1	93.8
Ohio	90.2	85.4	77.1	72.7	70.9	67.9	67.9	67.7	68.8	67.7
Wisconsin	98.2	98.7	98.7	98.4	98.4	97.3	97.1	95.9	95.4	95.6
Plains	93.6	93.3	89.6	86.1	83.6	82.9	82.9	82.7	82.5	81.7
Iowa	98.7	99.0	98.3	97.9	98.0	95.9	96.1	95.5	94.8	94.5
Kansas	97.1	97.2	95.5	92.0	85.2	83.8	83.8	84.0	83.0	81.6
Minnesota	97.8	97.5	96.3	95.3	95.4	94.8	94.6	95.5	95.4	95.1
Missouri	81.6	81.8	73.4	64.2	56.0	57.9	59.8	59.0	57.4	58.2
Nebraska	93.4	94.1	92.8	90.1	89.2	88.9	87.8	86.7	86.8	86.8
North Dakota	96.9	96.6	95.6	95.7	96.6	93.0	92.2	92.5	91.7	90.5
South Dakota	93.6	95.6	91.2	88.5	84.2	80.0	78.6	79.8	80.3	80.2
Southeast	83.0	78.5	74.6	70.5	68.8	70.2	71.1	71.3	70.8	70.4
Alabama	54.5	48.2	42.0	39.0	38.2	36.7	36.9	36.2	35.9	35.9
Arkansas	93.1	93.4	91.8	90.1	75.4	72.3	70.8	69.3	68.6	65.5
Florida	82.6	82.1	83.4	81.4	81.0	81.8	82.5	82.9	81.7	81.3
Georgia	89.3	88.6	83.2	72.9	68.9	69.2	70.1	71.2	71.2	71.2
Kentucky	78.7	74.8	71.0	56.6	53.0	50.1	51.1	51.5	51.7	50.1
Louisiana	77.1	57.6	52.2	41.0	40.1	43.4	41.3	40.4	39.8	40.8
Mississippi	80.2	90.5	90.4	94.1	93.6	93.8	94.5	94.4	93.9	93.4
North Carolina	96.9	96.4	82.1	81.1	74.6	69.1	72.6	72.2	71.2	71.4
South Carolina	92.9	94.4	93.6	92.6	91.4	91.9	92.1	91.0	90.9	89.5
Tennessee	85.9	73.7	66.5	64.3	59.5	60.8	61.0	60.9	62.6	61.5
Virginia	79.3	69.4	67.3	67.5	69.0	71.8	73.1	72.9	72.3	71.4
West Virginia	88.5	87.2	83.1	80.1	81.2	80.1	80.6	81.3	82.1	81.9
Southwest	92.2	85.8	84.1	80.3	78.5	78.7	78.3	78.4	78.1	75.3
Arizona	89.2	80.7	80.3	79.1	73.4	78.6	78.5	78.5	78.3	75.0
New Mexico	75.1	74.2	87.6	74.0	56.8	56.1	55.6	54.2	53.2	54.1
Oklahoma	93.6	85.0	75.0	63.2	58.5	59.1	55.1	52.8	57.2	56.2
Texas	93.5	87.6	86.2	83.5	82.9	81.8	81.4	81.6	81.2	78.1
Rocky Mountain	92.3	90.4	83.1	78.4	76.2	76.4	74.7	74.3	73.4	72.9
Colorado	90.3	86.6	73.9	69.3	66.7	68.7	68.2	66.7	66.3	65.3
Idaho	97.8	97.6	97.1	96.4	95.9	96.4	96.0	95.9	95.9	95.1
Montana	95.3	96.1	96.2	96.9	95.6	96.9	93.8	95.0	95.0	95.7
Utah	89.9	89.5	86.5	77.7	76.2	77.6	75.7	76.3	74.8	75.2
Wyoming	95.3	96.6	94.2	87.4	90.6	85.7	85.1	84.9	80.7	79.4
Far West	87.9	88.5	85.6	70.4	69.4	70.0	70.8	71.6	71.8	69.4
Alaska	70.8	76.6	74.1	80.3	87.0	86.1	85.6	84.2	83.5	81.7
California	87.6	88.2	85.8	69.2	67.7	69.1	70.3	70.7	71.1	68.2
Hawaii	73.0	75.5	80.4	79.4	81.5	78.6	79.5	81.5	82.5	82.0
Nevada	80.1	79.8	70.0	61.1	64.1	66.3	67.9	68.7	68.7	66.0
Oregon	96.5	96.7	96.1	89.7	90.5	89.5	89.5	88.1	86.7	85.3
Washington	86.1	86.5	78.3	62.4	62.3	59.7	58.8	60.9	61.5	62.0

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

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 1994

Region and State	Total	Intergov- ernmental	Direct							All Other
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	
U.S. Totals	1,077,664,529	3,647,527	1,074,017,002	246,981,374	179,829,424	100,429,472	90,871,177	72,067,409	54,960,266	328,877,880
New England	61,331,495	205,940	61,125,555	13,391,076	12,309,295	4,390,383	3,487,164	4,199,190	3,794,750	19,553,697
Connecticut	16,656,103	-	16,656,103	3,867,526	3,013,913	1,255,934	830,563	1,068,928	958,691	5,660,548
Maine	4,932,886	7,470	4,925,416	1,201,663	1,183,883	233,921	371,021	395,488	270,649	1,268,791
Massachusetts	28,313,082	170,610	28,142,472	5,655,568	5,663,257	2,488,935	1,365,183	1,901,929	1,714,120	9,353,480
New Hampshire	4,442,323	-	4,442,323	1,035,121	1,135,573	110,823	333,468	306,296	411,082	1,109,960
Rhode Island	4,551,087	17,048	4,534,039	1,016,814	868,649	231,686	307,890	259,063	332,756	1,517,181
Vermont	2,436,014	10,812	2,425,202	614,384	444,020	69,084	279,039	267,486	107,452	643,737
Mideast	226,559,359	842,295	225,717,064	52,301,085	43,576,851	17,627,896	14,474,292	12,561,052	13,772,392	71,403,496
Delaware	3,164,134	808	3,163,326	717,242	352,495	174,283	413,066	296,888	279,843	929,509
District of Columbia	4,576,360	-	4,576,360	639,457	1,080,322	526,898	101,694	158,040	302,791	1,767,158
Maryland	19,595,264	29	19,595,235	4,779,983	2,787,565	948,686	1,924,110	1,142,307	1,088,744	6,923,840
New Jersey	38,193,019	55,627	38,137,392	10,640,092	5,752,769	1,898,408	2,521,284	2,444,406	2,201,180	12,679,253
New York	114,067,837	656,296	113,411,541	24,530,719	23,931,720	11,225,781	5,877,696	5,690,429	6,574,477	35,580,719
Pennsylvania	46,962,745	129,535	46,833,210	10,993,592	9,671,980	2,853,840	3,636,442	2,828,982	3,325,357	13,523,017
Great Lakes	169,164,864	208,934	168,955,930	41,503,287	30,210,615	14,288,539	16,493,343	11,368,415	7,399,474	47,692,257
Illinois	44,327,206	2,194	44,325,012	10,110,258	7,087,849	3,067,647	3,516,196	3,443,890	2,646,034	14,453,138
Indiana	21,304,057	14,232	21,289,825	5,378,491	3,974,695	2,193,699	2,448,380	1,335,091	700,004	5,259,465
Michigan	39,432,201	61,765	39,370,436	10,171,883	6,951,037	3,957,822	4,473,210	2,155,620	1,439,628	10,221,236
Ohio	42,040,662	2,128	42,038,534	10,271,322	8,440,412	3,664,672	3,692,811	2,650,013	1,569,913	11,749,391
Wisconsin	22,060,738	128,615	21,932,123	5,571,333	3,756,622	1,404,699	2,362,746	1,783,801	1,043,895	6,009,027
Plains	70,634,822	37,325	70,597,497	17,652,874	11,239,568	6,486,723	7,116,733	6,756,316	3,210,329	18,134,954
Iowa	11,208,900	29,843	11,179,057	2,567,545	1,582,762	1,217,042	1,490,184	1,228,415	352,336	2,740,773
Kansas	9,714,966	197	9,714,769	2,498,214	1,119,874	901,189	1,167,863	1,094,233	482,778	2,450,618
Minnesota	22,089,160	-	22,089,160	5,279,846	4,146,986	2,143,658	1,821,451	1,716,305	1,197,325	5,783,589
Missouri	16,132,065	-	16,132,065	4,366,117	2,713,464	1,453,491	1,283,561	1,411,576	703,426	4,200,430
Nebraska	6,242,777	7,271	6,235,506	1,733,982	910,024	548,336	730,411	641,115	201,755	1,469,883
North Dakota	2,585,121	-	2,585,121	558,445	395,584	87,846	385,998	293,660	120,059	743,529
South Dakota	2,661,833	14	2,661,819	648,725	370,874	135,161	237,265	371,012	152,650	746,132
Southeast	224,997,312	6,480	224,990,832	50,141,972	34,258,101	27,688,906	20,495,189	16,627,004	11,094,423	64,685,237
Alabama	14,781,534	-	14,781,534	2,765,814	2,214,051	2,781,736	1,708,694	1,131,723	653,500	3,526,016
Arkansas	7,450,970	1,737	7,449,233	1,756,146	1,393,668	760,307	733,181	689,778	288,055	1,828,098
Florida	52,195,465	1,969	52,193,496	10,936,908	5,949,302	5,387,110	3,473,862	3,949,071	3,339,810	19,157,433
Georgia	26,084,109	-	26,084,109	6,426,776	4,239,169	3,717,725	1,989,521	1,525,858	920,914	7,264,146

Table 65 (cont.)
State and Local General Expenditures, FY 1994

Region and State	Total	Intergov- ernmental	Direct							All Other
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	
Southeast (continued)										
Kentucky	12,709,631	-	12,709,631	2,744,556	2,542,406	871,749	1,281,176	983,900	1,024,807	3,261,037
Louisiana	16,852,083	-	16,852,083	3,474,739	2,850,565	2,412,366	1,350,585	1,165,600	1,130,979	4,467,249
Mississippi	8,621,851	-	8,621,851	1,902,640	1,463,254	1,289,204	976,070	729,709	327,222	1,933,752
North Carolina	24,916,690	-	24,916,690	5,691,142	3,760,645	3,203,674	2,975,172	1,833,803	725,923	6,726,331
South Carolina	13,821,304	-	13,821,304	3,081,538	2,309,663	2,588,658	1,340,571	710,571	487,548	3,302,755
Tennessee	17,211,294	-	17,211,294	3,652,918	3,127,341	2,235,672	1,695,112	1,293,390	599,442	4,607,419
Virginia	23,495,538	2,774	23,492,764	6,012,259	2,863,242	2,009,957	2,369,140	1,873,261	1,198,648	7,166,257
West Virginia	6,856,843	-	6,856,843	1,696,536	1,544,795	430,748	602,105	740,340	397,575	1,444,744
Southwest	96,456,122	51,179	96,404,943	25,227,872	14,039,580	8,885,389	10,028,436	7,260,273	5,000,570	25,962,823
Arizona	15,033,333	-	15,033,333	3,531,764	2,411,598	827,182	1,569,190	1,088,504	888,028	4,717,067
New Mexico	6,894,847	-	6,894,847	1,367,928	951,274	690,014	840,922	896,563	260,213	1,887,933
Oklahoma	10,611,507	40,428	10,571,079	2,925,800	1,525,696	1,143,581	1,119,539	784,811	485,338	2,586,314
Texas	63,916,435	10,751	63,905,684	17,402,380	9,151,012	6,224,612	6,498,785	4,490,395	3,366,991	16,771,509
Rocky Mountain	31,523,766	12,439	31,511,327	7,468,426	3,660,041	2,398,594	3,702,097	2,683,794	1,760,093	9,838,282
Colorado	15,013,920	9,549	15,004,371	3,242,385	1,692,835	1,006,411	1,651,926	1,127,363	1,054,377	5,229,074
Idaho	3,769,614	820	3,768,794	906,773	483,605	352,113	447,304	372,257	127,117	1,079,625
Montana	3,299,545	-	3,299,545	902,789	426,099	184,586	290,193	378,341	159,144	958,393
Utah	6,897,449	657	6,896,792	1,806,889	831,169	512,473	1,027,622	496,515	294,235	1,927,889
Wyoming	2,543,238	1,413	2,541,825	609,590	226,333	343,011	285,052	309,318	125,220	643,301
Far West	196,996,789	2,282,935	194,713,854	39,294,782	30,535,373	18,663,042	15,073,923	10,611,365	8,928,235	71,607,134
Alaska	6,268,023	107,126	6,160,897	1,108,210	545,016	236,710	300,497	649,464	565,619	2,755,381
California	140,655,835	2,128,155	138,527,680	26,971,241	23,400,922	14,262,858	10,126,179	6,175,113	6,009,895	51,581,472
Hawaii	6,661,418	11,542	6,649,876	887,594	719,656	515,143	589,399	430,018	393,895	3,114,171
Nevada	6,284,824	5,265	6,279,559	1,264,451	595,850	479,242	408,367	592,811	362,235	2,576,603
Oregon	12,897,807	-	12,897,807	3,164,055	1,672,107	1,019,949	1,308,245	954,061	602,018	4,177,372
Washington	24,228,882	30,847	24,198,035	5,899,231	3,601,822	2,149,140	2,341,236	1,809,898	994,573	7,402,135

- represents zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 66

State and Local General Expenditures, As a Percentage Distribution, FY 1994

Region and State	Total	Intergov- ernmental	Direct							
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	highways	Interest on General Debt	All Other
U.S. Totals	1,077,664,529	0.3%	99.7%	22.9%	16.7%	9.3%	8.4%	6.7%	5.1%	30.5%
New England	61,331,495	0.3	99.7	21.8	20.1	7.2	5.7	6.8	6.2	31.9
Connecticut	16,656,103	-	100.0	23.2	18.1	7.5	5.0	6.4	5.8	34.0
Maine	4,932,886	0.2	99.8	24.4	24.0	4.7	7.5	8.0	5.5	25.7
Massachusetts	28,313,082	0.6	99.4	20.0	20.0	8.8	4.8	6.7	6.1	33.0
New Hampshire	4,442,323	-	100.0	23.3	25.6	2.5	7.5	6.9	9.3	25.0
Rhode Island	4,551,087	0.4	99.6	22.3	19.1	5.1	6.8	5.7	7.3	33.3
Vermont	2,436,014	0.4	99.6	25.2	18.2	2.8	11.5	11.0	4.4	26.4
Mideast	226,559,359	0.4	99.6	23.1	19.2	7.8	6.4	5.5	6.1	31.5
Delaware	3,164,134	<	100.0	22.7	11.1	5.5	13.1	9.4	8.8	29.4
District of Columbia	4,576,360	-	100.0	14.0	23.6	11.5	2.2	3.5	6.6	38.6
Maryland	19,595,264	<	100.0	24.4	14.2	4.8	9.8	5.8	5.6	35.3
New Jersey	38,193,019	0.1	99.9	27.9	15.1	5.0	6.6	6.4	5.8	33.2
New York	114,067,837	0.6	99.4	21.5	21.0	9.8	5.2	5.0	5.8	31.2
Pennsylvania	46,962,745	0.3	99.7	23.4	20.6	6.1	7.7	6.0	7.1	28.8
Great Lakes	169,164,864	0.1	99.9	24.5	17.9	8.4	9.7	6.7	4.4	28.2
Illinois	44,327,206	<	100.0	22.8	16.0	6.9	7.9	7.8	6.0	32.6
Indiana	21,304,057	0.1	99.9	25.2	18.7	10.3	11.5	6.3	3.3	24.7
Michigan	39,432,201	0.2	99.8	25.8	17.6	10.0	11.3	5.5	3.7	25.9
Ohio	42,040,662	<	100.0	24.4	20.1	8.7	8.8	6.3	3.7	27.9
Wisconsin	22,060,738	0.6	99.4	25.3	17.0	6.4	10.7	8.1	4.7	27.2
Plains	70,634,822	0.1	99.9	25.0	15.9	9.2	10.1	9.6	4.5	25.7
Iowa	11,208,900	0.3	99.7	22.9	14.1	10.9	13.3	11.0	3.1	24.5
Kansas	9,714,966	<	100.0	25.7	11.5	9.3	12.0	11.3	5.0	25.2
Minnesota	22,089,160	-	100.0	23.9	18.8	9.7	8.2	7.8	5.4	26.2
Missouri	16,132,065	-	100.0	27.1	16.8	9.0	8.0	8.8	4.4	26.0
Nebraska	6,242,777	0.1	99.9	27.8	14.6	8.8	11.7	10.3	3.2	23.5
North Dakota	2,585,121	-	100.0	21.6	15.3	3.4	14.9	11.4	4.6	28.8
South Dakota	2,661,833	<	100.0	24.4	13.9	5.1	8.9	13.9	5.7	28.0
Southeast	224,997,312	<	100.0	22.3	15.2	12.3	9.1	7.4	4.9	28.7
Alabama	14,781,534	-	100.0	18.7	15.0	18.8	11.6	7.7	4.4	23.9
Arkansas	7,450,970	<	100.0	23.6	18.7	10.2	9.8	9.3	3.9	24.5
Florida	52,195,465	<	100.0	21.0	11.4	10.3	6.7	7.6	6.4	36.7
Georgia	26,084,109	-	100.0	24.6	16.3	14.3	7.6	5.8	3.5	27.8

Table 66 (cont.)
State and Local General Expenditures, As a Percentage Distribution, FY 1994

Region and State	Total	Intergov- ernmental	Direct							All Other
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	
Southeast (continued)										
Kentucky	12,709,631	-	100.0	21.6	20.0	6.9	10.1	7.7	8.1	25.7
Louisiana	16,852,083	-	100.0	20.6	16.9	14.3	8.0	6.9	6.7	26.5
Mississippi	8,621,851	-	100.0	22.1	17.0	15.0	11.3	8.5	3.8	22.4
North Carolina	24,916,690	-	100.0	22.8	15.1	12.9	11.9	7.4	2.9	27.0
South Carolina	13,821,304	-	100.0	22.3	16.7	18.7	9.7	5.1	3.5	23.9
Tennessee	17,211,294	-	100.0	21.2	18.2	13.0	9.8	7.5	3.5	26.8
Virginia	23,495,538	<	100.0	25.6	12.2	8.6	10.1	8.0	5.1	30.5
West Virginia	6,856,843	-	100.0	24.7	22.5	6.3	8.8	10.8	5.8	21.1
Southwest	96,456,122	0.1	99.9	26.2	14.6	9.2	10.4	7.5	5.2	26.9
Arizona	15,033,333	-	100.0	23.5	16.0	5.5	10.4	7.2	5.9	31.4
New Mexico	6,894,847	-	100.0	19.8	13.8	10.0	12.2	13.0	3.8	27.4
Oklahoma	10,611,507	0.4	99.6	27.6	14.4	10.8	10.6	7.4	4.6	24.4
Texas	63,916,435	<	100.0	27.2	14.3	9.7	10.2	7.0	5.3	26.2
Rocky Mountain	31,523,766	<	100.0	23.7	11.6	7.6	11.7	8.5	5.6	31.2
Colorado	15,013,920	0.1	99.9	21.6	11.3	6.7	11.0	7.5	7.0	34.8
Idaho	3,769,614	<	100.0	24.1	12.8	9.3	11.9	9.9	3.4	28.6
Montana	3,299,545	-	100.0	27.4	12.9	5.6	8.8	11.5	4.8	29.0
Utah	6,897,449	<	100.0	26.2	12.1	7.4	14.9	7.2	4.3	28.0
Wyoming	2,543,238	0.1	99.9	24.0	8.9	13.5	11.2	12.2	4.9	25.3
Far West	196,996,789	1.2	98.8	19.9	15.5	9.5	7.7	5.4	4.5	36.3
Alaska	6,268,023	1.7	98.3	17.7	8.7	3.8	4.8	10.4	9.0	44.0
California	140,655,835	1.5	98.5	19.2	16.6	10.1	7.2	4.4	4.3	36.7
Hawaii	6,661,418	0.2	99.8	13.3	10.8	7.7	8.8	6.5	5.9	46.7
Nevada	6,284,824	0.1	99.9	20.1	9.5	7.6	6.5	9.4	5.8	41.0
Oregon	12,897,807	-	100.0	24.5	13.0	7.9	10.1	7.4	4.7	32.4
Washington	24,228,882	0.1	99.9	24.3	14.9	8.9	9.7	7.5	4.1	30.6

- represents zero

< rounds to zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 67

State and Local General Expenditures, Per Capita, FY 1994

Region and State	Total	Intergovernmental	Direct							All Other	Population (thousands)
			Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt			
U.S. Totals	\$4,139	\$14	\$4,125	\$949	\$691	\$386	\$349	\$277	\$211	\$1,263	260,341
New England	4,622	16	4,606	1,009	928	331	263	316	286	1,474	13,270
Connecticut	5,086	-	5,086	1,181	920	383	254	326	293	1,728	3,275
Maine	3,978	6	3,972	969	955	189	299	319	218	1,023	1,240
Massachusetts	4,687	28	4,659	936	937	412	226	315	284	1,548	6,041
New Hampshire	3,907	-	3,907	910	999	97	293	269	362	976	1,137
Rhode Island	4,565	17	4,548	1,020	871	232	309	260	334	1,522	997
Vermont	4,200	19	4,181	1,059	766	119	481	461	185	1,110	580
Mideast	5,102	19	5,083	1,178	981	397	326	283	310	1,608	44,407
Delaware	4,482	1	4,481	1,016	499	247	585	421	396	1,317	706
District of Columbia	8,029	-	8,029	1,122	1,895	924	178	277	531	3,100	570
Maryland	3,914	<	3,914	955	557	190	384	228	217	1,383	5,006
New Jersey	4,832	7	4,825	1,346	728	240	319	309	278	1,604	7,904
New York	6,278	36	6,242	1,350	1,317	618	324	313	362	1,958	18,169
Pennsylvania	3,897	11	3,886	912	803	237	302	235	276	1,122	12,052
Great Lakes	3,917	5	3,912	961	700	331	382	263	171	1,104	43,184
Illinois	3,772	<	3,772	860	603	261	299	293	225	1,230	11,752
Indiana	3,704	2	3,701	935	691	381	426	232	122	914	5,752
Michigan	4,153	7	4,146	1,071	732	417	471	227	152	1,076	9,496
Ohio	3,787	<	3,787	925	760	330	333	239	141	1,058	11,102
Wisconsin	4,341	25	4,316	1,096	739	276	465	351	205	1,182	5,082
Plains	3,871	2	3,869	967	616	355	390	370	176	994	18,247
Iowa	3,962	11	3,952	908	559	430	527	434	125	969	2,829
Kansas	3,804	<	3,804	978	438	353	457	428	189	960	2,554
Minnesota	4,837	-	4,837	1,156	908	469	399	376	262	1,266	4,567
Missouri	3,035	-	3,035	821	511	273	241	266	132	790	5,315
Nebraska	3,846	4	3,842	1,068	561	338	450	395	124	906	1,623
North Dakota	4,052	-	4,052	875	620	138	605	460	188	1,165	638
South Dakota	3,692	<	3,692	900	514	187	329	515	212	1,035	721
Southeast	3,584	<	3,584	799	546	441	326	265	177	1,030	62,774
Alabama	3,504	-	3,504	656	525	659	405	268	155	836	4,219
Arkansas	3,037	1	3,037	716	568	310	299	281	117	745	2,453
Florida	3,741	<	3,741	784	426	386	249	283	239	1,373	13,953
Georgia	3,697	-	3,697	911	601	527	282	216	131	1,030	7,055

Exhibit:
7/1/94

Table 67 (cont.)
State and Local General Expenditures, Per Capita, FY 1994

Region and State	Total	Intergov- ernmental	Direct								Exhibit: 7/1/94	
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other	Population (thousands)	
Southeast (continued)												
Kentucky	3,321	-	3,321	717	664	228	335	257	268	852	3,827	
Louisiana	3,905	-	3,905	805	661	559	313	270	262	1,035	4,315	
Mississippi	3,230	-	3,230	713	548	483	366	273	123	725	2,669	
North Carolina	3,524	-	3,524	805	532	453	421	259	103	951	7,070	
South Carolina	3,772	-	3,772	841	630	707	366	194	133	901	3,664	
Tennessee	3,326	-	3,326	706	604	432	328	250	116	890	5,175	
Virginia	3,586	<	3,586	918	437	307	362	286	183	1,094	6,552	
West Virginia	3,763	-	3,763	931	848	236	330	406	218	793	1,822	
Southwest	3,525	2	3,523	922	513	325	366	265	183	949	27,365	
Arizona	3,689	-	3,689	867	592	203	385	267	218	1,158	4,075	
New Mexico	4,169	-	4,169	827	575	417	508	542	157	1,141	1,654	
Oklahoma	3,257	12	3,245	898	468	351	344	241	149	794	3,258	
Texas	3,478	1	3,477	947	498	339	354	244	183	913	18,378	
Rocky Mountain	3,926	2	3,925	930	456	299	461	334	219	1,225	8,029	
Colorado	4,107	3	4,104	887	463	275	452	308	288	1,430	3,656	
Idaho	3,327	1	3,326	800	427	311	395	329	112	953	1,133	
Montana	3,855	-	3,855	1,055	498	216	339	442	186	1,120	856	
Utah	3,615	<	3,615	947	436	269	539	260	154	1,010	1,908	
Wyoming	5,343	3	5,340	1,281	475	721	599	650	263	1,351	476	
Far West	4,570	53	4,518	912	708	433	350	246	207	1,661	43,102	
Alaska	10,343	177	10,166	1,829	899	391	496	1,072	933	4,547	606	
California	4,475	68	4,407	858	745	454	322	196	191	1,641	31,431	
Hawaii	5,650	10	5,640	753	610	437	500	365	334	2,641	1,179	
Nevada	4,314	4	4,310	868	409	329	280	407	249	1,768	1,457	
Oregon	4,179	-	4,179	1,025	542	331	424	309	195	1,354	3,086	
Washington	4,535	6	4,529	1,104	674	402	438	339	186	1,385	5,343	

- represents zero

< rounds to zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 68

State and Local General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Total	Intergov- ernmental	Direct								All Other	Exhibit: Personal Income CY1993 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt			
U.S. Totals	20.1%	0.1%	20.0%	4.6%	3.4%	1.9%	1.7%	1.3%	1.0%	6.1%	5,359,589	
New England	19.2	0.1	19.1	4.2	3.9	1.4	1.1	1.3	1.2	6.1	319,388	
Connecticut	18.2	-	18.2	4.2	3.3	1.4	0.9	1.2	1.0	6.2	91,625	
Maine	21.2	<	21.2	5.2	5.1	1.0	1.6	1.7	1.2	5.5	23,271	
Massachusetts	19.2	0.1	19.1	3.8	3.8	1.7	0.9	1.3	1.2	6.4	147,148	
New Hampshire	17.8	-	17.8	4.1	4.6	0.4	1.3	1.2	1.6	4.4	24,947	
Rhode Island	21.5	0.1	21.4	4.8	4.1	1.1	1.5	1.2	1.6	7.2	21,204	
Vermont	21.8	0.1	21.7	5.5	4.0	0.6	2.5	2.4	1.0	5.8	11,193	
Mideast	21.2	0.1	21.1	4.9	4.1	1.6	1.4	1.2	1.3	6.7	1,068,535	
Delaware	20.8	<	20.8	4.7	2.3	1.1	2.7	2.0	1.8	6.1	15,220	
District of Columbia	26.5	-	26.5	3.7	6.3	3.1	0.6	0.9	1.8	10.2	17,259	
Maryland	16.5	<	16.5	4.0	2.3	0.8	1.6	1.0	0.9	5.8	118,759	
New Jersey	18.1	<	18.1	5.1	2.7	0.9	1.2	1.2	1.0	6.0	210,622	
New York	25.3	0.1	25.2	5.4	5.3	2.5	1.3	1.3	1.5	7.9	450,754	
Pennsylvania	18.4	0.1	18.3	4.3	3.8	1.1	1.4	1.1	1.3	5.3	255,921	
Great Lakes	19.1	<	19.1	4.7	3.4	1.6	1.9	1.3	0.8	5.4	885,296	
Illinois	16.8	<	16.8	3.8	2.7	1.2	1.3	1.3	1.0	5.5	263,591	
Indiana	19.5	<	19.4	4.9	3.6	2.0	2.2	1.2	0.6	4.8	109,465	
Michigan	20.3	<	20.2	5.2	3.6	2.0	2.3	1.1	0.7	5.3	194,687	
Ohio	19.3	<	19.3	4.7	3.9	1.7	1.7	1.2	0.7	5.4	217,693	
Wisconsin	22.1	0.1	22.0	5.6	3.8	1.4	2.4	1.8	1.0	6.0	99,860	
Plains	19.9	<	19.9	5.0	3.2	1.8	2.0	1.9	0.9	5.1	354,656	
Iowa	21.7	0.1	21.7	5.0	3.1	2.4	2.9	2.4	0.7	5.3	51,564	
Kansas	19.3	<	19.3	5.0	2.2	1.8	2.3	2.2	1.0	4.9	50,295	
Minnesota	23.3	-	23.3	5.6	4.4	2.3	1.9	1.8	1.3	6.1	94,942	
Missouri	15.8	-	15.8	4.3	2.7	1.4	1.3	1.4	0.7	4.1	102,369	
Nebraska	19.7	<	19.6	5.5	2.9	1.7	2.3	2.0	0.6	4.6	31,754	
North Dakota	23.8	-	23.8	5.1	3.6	0.8	3.6	2.7	1.1	6.8	10,872	
South Dakota	20.7	<	20.7	5.0	2.9	1.1	1.8	2.9	1.2	5.8	12,860	
Southeast	19.5	<	19.5	4.3	3.0	2.4	1.8	1.4	1.0	5.6	1,155,026	
Alabama	20.6	-	20.6	3.9	3.1	3.9	2.4	1.6	0.9	4.9	71,620	
Arkansas	19.2	<	19.2	4.5	3.6	2.0	1.9	1.8	0.7	4.7	38,776	
Florida	18.4	<	18.4	3.9	2.1	1.9	1.2	1.4	1.2	6.8	283,297	
Georgia	19.6	-	19.6	4.8	3.2	2.8	1.5	1.1	0.7	5.5	132,832	

Table 68 (cont.)

State and Local General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY1993 (millions)
			Total	Elementary and Secondary Education	Public Welfare	Health and Hospitals	Higher Education	Highways	Interest on General Debt	All Other	
Southeast (continued)											
Kentucky	19.8	-	19.8	4.3	4.0	1.4	2.0	1.5	1.6	5.1	64,237
Louisiana	23.7	-	23.7	4.9	4.0	3.4	1.9	1.6	1.6	6.3	71,252
Mississippi	22.2	-	22.2	4.9	3.8	3.3	2.5	1.9	0.8	5.0	38,869
North Carolina	19.2	-	19.2	4.4	2.9	2.5	2.3	1.4	0.6	5.2	129,790
South Carolina	22.6	-	22.6	5.0	3.8	4.2	2.2	1.2	0.8	5.4	61,236
Tennessee	18.3	-	18.3	3.9	3.3	2.4	1.8	1.4	0.6	4.9	93,894
Virginia	16.8	<	16.8	4.3	2.0	1.4	1.7	1.3	0.9	5.1	139,831
West Virginia	23.3	-	23.3	5.8	5.3	1.5	2.0	2.5	1.4	4.9	29,392
Southwest	19.4	<	19.4	5.1	2.8	1.8	2.0	1.5	1.0	5.2	497,775
Arizona	21.1	-	21.1	5.0	3.4	1.2	2.2	1.5	1.2	6.6	71,317
New Mexico	26.1	-	26.1	5.2	3.6	2.6	3.2	3.4	1.0	7.2	26,402
Oklahoma	19.3	0.1	19.2	5.3	2.8	2.1	2.0	1.4	0.9	4.7	55,047
Texas	18.5	<	18.5	5.0	2.7	1.8	1.9	1.3	1.0	4.9	345,009
Rocky Mountain	21.0	<	21.0	5.0	2.4	1.6	2.5	1.8	1.2	6.6	149,762
Colorado	19.6	<	19.6	4.2	2.2	1.3	2.2	1.5	1.4	6.8	76,581
Idaho	19.6	<	19.5	4.7	2.5	1.8	2.3	1.9	0.7	5.6	19,279
Montana	22.6	-	22.6	6.2	2.9	1.3	2.0	2.6	1.1	6.6	14,617
Utah	23.0	<	23.0	6.0	2.8	1.7	3.4	1.7	1.0	6.4	30,010
Wyoming	27.4	<	27.4	6.6	2.4	3.7	3.1	3.3	1.4	6.9	9,275
Far West	21.2	0.2	21.0	4.2	3.3	2.0	1.6	1.1	1.0	7.7	929,153
Alaska	45.5	0.8	44.7	8.0	4.0	1.7	2.2	4.7	4.1	20.0	13,785
California	20.6	0.3	20.3	3.9	3.4	2.1	1.5	0.9	0.9	7.6	683,002
Hawaii	24.3	<	24.3	3.2	2.6	1.9	2.2	1.6	1.4	11.4	27,389
Nevada	19.9	<	19.9	4.0	1.9	1.5	1.3	1.9	1.1	8.2	31,593
Oregon	21.9	-	21.9	5.4	2.8	1.7	2.2	1.6	1.0	7.1	58,962
Washington	21.2	<	21.1	5.2	3.1	1.9	2.0	1.6	0.9	6.5	114,422

- represents zero

< rounds to zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 69

State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1994

Region and State	Expenditures Per Capita as a Percentage of U.S. Average																1994	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	U.S. Average	Percentage of Expenditures Per Capita		
United States	\$385	\$646	\$1,077	\$1,622	\$2,313	\$2,507	\$2,685	\$2,857	\$3,059	\$3,356	\$3,589	\$3,811	\$3,970		100%	\$4,125		
New England	102	102	102	102	111	111	112	111	108	110	112	110	109		112	4,606		
Connecticut	105	105	98	98	102	103	109	114	125	122	124	121	121		123	5,086		
Maine	81	85	87	87	91	92	92	94	99	97	101	99	97		96	3,972		
Massachusetts	106	106	110	111	105	108	111	115	119	115	114	108	109		113	4,659		
New Hampshire	88	83	86	83	78	81	83	88	89	88	85	96	95		95	3,907		
Rhode Island	102	96	97	108	110	107	104	107	108	109	108	115	113		110	4,548		
Vermont	108	112	107	99	104	102	102	103	105	108	108	107	101		101	4,181		
Mideast	106	117	123	116	96	97	96	95	93	92	123	125	122		123	5,083		
Delaware	124	122	110	112	116	112	111	115	116	115	114	111	110		109	4,481		
District of Columbia	123	156	176	183	188	187	192	200	198	197	197	198	195		195	8,029		
Maryland	94	104	116	112	102	103	103	103	103	104	104	96	94		95	3,914		
New Jersey	92	93	103	104	107	112	113	115	118	115	114	123	116		117	4,825		
New York	125	142	150	136	145	144	145	147	151	150	152	148	149		151	6,242		
Pennsylvania	85	92	94	91	88	87	88	88	89	90	89	99	94		94	3,886		
Great Lakes	95	93	94	98	118	118	119	121	123	122	93	93	94		95	3,912		
Illinois	95	93	99	98	94	94	94	91	89	90	92	91	92		91	3,772		
Indiana	90	80	77	77	80	80	81	80	82	82	83	84	88		90	3,701		
Michigan	104	105	111	116	108	111	108	109	105	100	100	99	100		100	4,146		
Ohio	86	83	83	88	92	91	91	90	88	88	89	89	91		92	3,787		
Wisconsin	108	107	101	111	110	108	106	103	102	102	102	104	107		105	4,316		
Plains	99	97	92	98	101	103	100	110	115	112	93	94	94		94	3,877		
Iowa	102	100	93	104	100	97	94	93	96	95	95	94	97		96	3,952		
Kansas	100	94	88	98	96	95	93	90	89	90	89	89	90		92	3,804		
Minnesota	113	113	111	117	123	122	122	121	121	117	118	118	120		117	4,837		
Missouri	84	85	77	79	77	76	77	75	75	73	74	76	73		74	3,056		
Nebraska	89	89	96	95	97	95	92	91	91	91	91	91	90		93	3,842		
North Dakota	120	102	97	113	117	108	108	102	105	101	99	103	102		98	4,052		
South Dakota	108	99	93	98	96	90	95	82	82	83	82	84	86		89	3,692		
Southeast	80	80	82	84	98	97	96	94	94	93	87	86	86		87	3,584		
Alabama	80	78	77	82	85	85	77	78	79	80	82	82	83		85	3,504		
Arkansas	69	73	68	74	73	73	71	68	67	68	68	72	75		74	3,037		
Florida	93	82	88	81	85	85	88	89	93	94	95	92	92		91	3,741		
Georgia	81	85	86	84	85	88	89	91	91	90	90	87	89		90	3,697		

Table 69 (cont.)

State and Local Direct General Expenditures, Per Capita, Selected Years 1965-1994

Region and State	Expenditures Per Capita as a Percentage of U.S. Average													1994	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	Percentage of U.S. Average	Expenditures Per Capita
Southeast (continued)															
Kentucky	80	83	78	91	78	77	78	80	80	78	82	84	82	81	3,321
Louisiana	102	87	88	96	100	97	92	88	88	91	93	97	97	95	3,905
Mississippi	77	81	77	83	77	78	75	79	79	76	75	75	77	78	3,230
North Carolina	69	72	77	80	77	76	77	79	82	84	85	82	84	85	3,524
South Carolina	62	71	81	78	77	79	79	80	80	85	87	85	87	91	3,772
Tennessee	74	77	80	80	75	77	77	78	78	78	77	79	78	81	3,326
Virginia	81	81	90	89	86	88	89	92	95	94	93	87	86	87	3,586
West Virginia	80	86	83	94	86	86	85	80	76	77	80	84	88	91	3,763
Southwest	88	83	81	87	107	105	103	98	95	94	84	85	87	85	3,523
Arizona	108	97	96	95	100	101	104	104	105	106	99	92	90	89	3,689
New Mexico	114	104	93	102	110	108	100	99	99	98	94	99	102	101	4,169
Oklahoma	98	89	81	87	88	89	83	81	81	80	80	82	79	79	3,245
Texas	81	78	78	84	87	88	87	86	84	83	81	83	86	84	3,477
Rocky Mountain	122	101	100	101	83	83	83	84	85	86	93	94	95	95	3,925
Colorado	125	99	104	97	105	102	106	101	97	97	95	97	101	99	4,104
Idaho	102	91	91	84	81	79	78	78	78	78	79	80	79	81	3,326
Montana	121	104	100	109	113	111	107	98	95	94	97	93	89	93	3,855
Utah	118	98	89	100	101	99	95	89	89	86	84	84	85	88	3,615
Wyoming	159	136	127	144	180	178	165	150	143	142	141	139	129	129	5,340
Far West	133	127	116	113	90	91	89	89	88	87	109	113	112	110	4,518
Alaska	241	209	258	386	411	376	371	334	322	291	272	259	255	246	10,166
California	135	130	117	113	112	112	114	113	110	113	111	110	108	107	4,407
Hawaii	129	161	145	120	107	108	105	104	109	119	128	137	138	137	5,640
Nevada	165	132	120	115	109	106	105	103	101	102	104	104	102	104	4,310
Oregon	122	107	113	117	107	107	105	104	103	101	101	104	103	101	4,179
Washington	124	117	109	110	109	102	103	100	99	102	106	110	119	110	4,529

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 70
State and Local Direct General Expenditures, As a Percentage of Personal Income, Selected Years, 1965-1994

Region and State	Expenditures as a Percentage of Personal Income, Percentage of U.S. Average									1994	
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Percentage of Personal Income
U.S. Totals	15.2%	17.6%	19.9%	19.0%	18.3%	19.1%	19.5%	19.0%	18.7%	100.0%	18.7%
New England	91	95	97	98	90	92	93	94	93	95	17.8
Connecticut	83	85	83	82	79	87	89	89	88	90	16.9
Maine	97	104	104	108	107	105	109	109	111	111	20.8
Massachusetts	91	98	104	106	90	93	93	92	91	95	17.7
New Hampshire	96	90	95	88	77	76	74	88	89	87	16.2
Rhode Island	100	95	97	110	109	107	106	114	110	109	20.5
Vermont	125	128	128	119	122	113	113	114	111	110	20.7
Mideast	91	103	111	108	107	105	105	107	105	106	19.9
Delaware	94	111	95	104	109	106	103	108	97	96	18.0
District of Columbia	87	115	134	144	139	153	151	143	136	135	25.3
Maryland	86	97	105	104	90	88	88	83	82	83	15.5
New Jersey	79	81	89	91	89	86	84	95	89	91	17.0
New York	101	117	131	127	128	126	127	124	125	127	23.8
Pennsylvania	83	82	93	91	90	90	88	97	92	93	17.4
Great Lakes	89	87	90	93	96	93	94	94	95	94	17.6
Illinois	80	80	86	87	86	82	84	84	85	84	15.7
Indiana	90	80	80	78	86	90	92	92	95	97	18.1
Michigan	97	97	102	106	109	100	102	102	101	98	18.4
Ohio	84	81	82	87	94	93	95	94	95	95	17.8
Wisconsin	111	113	105	111	112	108	109	111	112	109	20.4
Plains	105	100	95	98	99	97	99	98	100	99	18.4
Iowa	109	105	95	101	103	103	105	104	111	105	19.6
Kansas	109	84	87	90	92	94	93	92	94	97	18.2
Minnesota	121	117	111	113	118	116	118	116	118	113	21.1
Missouri	84	91	82	82	80	77	79	80	79	79	14.8
Nebraska	96	92	98	93	99	98	98	96	97	100	18.7
North Dakota	144	124	94	117	119	125	120	121	127	119	22.2
South Dakota	144	121	107	112	110	101	98	98	102	104	19.4
Southeast	107	100	96	99	95	98	98	96	96	96	18.0
Alabama	117	108	100	103	109	101	103	99	101	103	19.2
Arkansas	107	104	89	95	95	90	90	93	97	94	17.7
Florida	107	91	90	89	87	95	96	93	93	92	17.2
Georgia	107	100	99	100	96	99	99	94	96	96	17.9

Table 70 (cont.)

State and Local Direct General Expenditures, As a Percentage of Personal Income, Selected Years, 1965-1994

Region and State	Expenditures as a Percentage of Personal Income, Percentage of U.S. Average									1994	
	1965	1970	1975	1980	1985	1990	1991	1992	1993	Percentage of U.S. Average	Percentage of Personal Income
<i>Southeast (continued)</i>											
Kentucky	111	120	96	109	96	97	102	102	102	99	18.5
Louisiana	140	112	109	113	117	119	122	122	120	115	21.6
Mississippi	136	126	111	120	111	107	110	108	110	109	20.3
North Carolina	92	89	90	97	91	97	96	92	93	94	17.7
South Carolina	94	96	103	101	98	108	109	106	107	112	21.0
Tennessee	101	99	96	97	92	91	90	90	87	89	16.6
Virginia	93	89	93	91	83	88	88	83	82	84	15.6
West Virginia	104	117	103	113	110	106	108	109	114	119	22.3
Southwest	105	95	92	92	95	100	97	95	98	96	18.0
Arizona	125	111	104	107	111	123	114	107	104	102	19.0
New Mexico	144	134	124	121	138	128	124	129	131	130	24.3
Oklahoma	121	107	96	91	96	96	99	101	97	97	18.1
Texas	95	88	86	87	89	94	91	90	94	92	17.2
Rocky Mountain	132	115	108	107	114	106	106	103	103	104	19.6
Colorado	124	106	103	95	97	96	96	94	98	97	18.1
Idaho	128	113	103	99	102	98	99	97	95	98	18.3
Montana	136	122	111	121	136	113	124	116	107	116	21.8
Utah	139	122	111	126	130	117	113	109	110	112	20.9
Wyoming	164	154	133	129	185	165	161	150	140	143	26.7
Far West	115	114	107	102	103	103	102	108	107	107	19.9
Alaska	199	184	206	289	310	250	249	112	237	233	43.6
California	114	114	106	100	101	103	101	241	103	103	19.3
Hawaii	128	148	133	118	105	113	118	104	124	126	23.5
Nevada	139	116	112	106	106	103	102	106	97	98	18.4
Oregon	121	113	116	116	117	112	112	124	112	110	20.5
Washington	119	112	105	103	109	103	107	97	114	106	19.9

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 71
State General Expenditures, FY 1994
(millions)

Region and State	Intergovernmental			Direct							
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and	Interest	Corrections	All Other
								Hospitals	on General Debt		
U.S. Totals	682,643.2	224,763.6	128,364.9	457,879.6	148,244.3	77,127.8	43,812.1	46,995.5	24,493.6	21,266.1	95,940.2
New England	42,857.8	8,561.3	5,002.2	34,296.4	11,824.9	3,478.3	2,978.3	3,603.3	3,145.9	1,133.8	8,132.0
Connecticut	11,207.2	2,256.9	1,629.1	8,950.3	2,773.7	830.6	770.0	1,159.6	756.7	465.3	2,194.4
Maine	3,449.9	739.0	590.9	2,711.0	1,157.9	371.0	259.8	181.0	184.3	55.7	501.3
Massachusetts	20,427.6	4,451.1	2,004.2	15,976.5	5,585.5	1,356.3	1,374.8	1,874.0	1,456.3	425.1	3,904.5
New Hampshire	2,797.5	368.6	155.5	2,428.9	1,023.1	333.5	192.2	94.1	359.9	53.3	372.9
Rhode Island	3,205.4	444.1	388.1	2,761.2	841.2	307.9	211.9	229.3	296.1	104.2	770.7
Vermont	1,770.2	301.6	234.4	1,468.6	443.5	279.0	169.7	65.3	92.6	30.2	388.2
Mideast¹	134,091.4	44,819.2	22,493.6	89,272.3	31,010.0	11,443.2	7,290.3	9,209.6	6,857.0	3,875.3	19,587.0
Delaware	2,388.5	419.7	328.2	1,968.8	351.4	413.1	243.8	165.9	223.4	84.3	486.9
Maryland	11,799.9	2,804.8	1,804.7	8,995.0	2,750.9	1,500.2	708.7	710.8	479.5	676.0	2,169.0
New Jersey	24,432.4	8,269.6	4,697.8	16,162.8	4,585.9	1,969.3	1,754.1	1,372.5	1,305.8	631.1	4,544.2
New York	64,802.4	24,641.5	11,071.7	40,160.9	14,890.9	4,362.6	2,621.1	5,206.6	3,703.6	1,805.4	7,570.7
Pennsylvania	30,668.2	8,683.5	4,591.2	21,984.7	8,430.9	3,198.0	1,962.6	1,753.8	1,144.6	678.5	4,816.2
Great Lakes	106,948.8	34,730.9	18,663.0	72,217.9	26,749.3	13,921.3	5,920.9	6,889.6	3,537.0	3,161.6	12,038.2
Illinois	26,057.9	7,412.3	4,192.8	18,645.7	6,766.1	2,588.7	2,003.0	1,769.0	1,302.5	703.9	3,512.5
Indiana	14,336.7	4,594.8	2,689.6	9,741.9	3,543.8	2,448.4	847.1	829.9	303.7	305.5	1,463.5
Michigan	25,862.0	8,864.4	4,479.8	16,997.6	6,510.3	3,667.7	857.8	2,011.4	619.8	1,014.9	2,315.7
Ohio	26,869.1	8,531.6	4,751.0	18,337.6	7,160.4	3,421.7	1,491.0	1,727.1	760.2	824.0	2,953.2
Wisconsin	13,823.0	5,327.9	2,549.8	8,495.2	2,768.7	1,794.8	722.0	552.3	550.8	313.4	1,793.2
Plains	45,671.8	15,001.9	10,077.3	30,669.8	9,876.8	6,076.7	3,676.1	3,210.6	1,127.3	847.5	5,854.8
Iowa	7,539.4	2,461.7	1,561.1	5,077.7	1,460.2	1,150.4	626.9	580.9	128.2	125.0	1,006.3
Kansas	6,092.0	2,114.4	1,675.6	3,977.6	1,085.7	872.1	636.2	449.4	60.0	167.7	706.5
Minnesota	13,951.7	5,378.6	3,177.1	8,573.2	3,096.1	1,699.4	671.4	838.3	267.7	198.0	1,802.2
Missouri	10,577.0	3,237.2	2,515.0	7,339.8	2,647.9	1,131.1	913.4	846.0	392.2	219.7	1,189.5
Nebraska	3,886.8	1,087.4	639.1	2,799.4	864.8	600.5	389.6	315.8	107.2	79.0	442.6
North Dakota	1,885.7	422.5	280.6	1,463.3	365.0	386.0	190.6	79.6	57.7	17.0	367.4
South Dakota	1,739.1	300.2	228.9	1,438.9	357.2	237.3	248.2	100.6	114.3	41.1	340.3
Southeast	145,385.3	42,617.8	31,013.0	102,767.6	32,457.1	18,396.5	11,891.4	12,072.6	4,139.8	4,705.1	19,105.2
Alabama	9,922.4	2,349.2	1,867.7	7,573.2	2,157.8	1,708.7	711.4	1,294.2	250.6	213.0	1,237.5
Arkansas	5,642.2	1,547.3	1,210.6	4,094.9	1,386.7	733.2	481.5	447.0	115.7	129.6	801.2
Florida	29,171.3	10,236.8	6,590.0	18,934.5	5,700.8	2,293.5	2,524.6	2,203.4	864.0	1,246.5	4,101.7
Georgia	15,642.8	4,473.8	4,027.0	11,168.9	4,181.5	1,986.5	969.3	818.6	375.6	648.5	2,189.0

Table 71 (cont.)
State General Expenditures, FY 1994
(millions)

Region and State	Intergovernmental			Direct							
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (continued)											
Kentucky	9,558.8	2,581.4	2,177.8	6,977.4	2,507.9	1,281.2	768.8	459.6	369.7	191.6	1,398.7
Louisiana	11,786.1	2,844.1	2,316.2	8,942.0	2,803.7	1,350.6	809.6	1,429.0	640.4	271.3	1,637.4
Mississippi	6,142.7	2,070.6	1,268.9	4,072.1	1,442.4	715.4	458.2	427.9	120.0	97.9	810.4
North Carolina	17,228.1	6,175.6	3,923.9	11,052.5	3,155.5	2,320.5	1,556.9	1,012.5	241.3	707.7	2,058.1
South Carolina	9,582.5	2,228.7	1,708.1	7,353.7	2,301.0	1,340.6	601.6	1,328.2	348.7	307.3	1,126.4
Tennessee	11,195.0	2,998.8	1,982.9	8,196.2	3,029.2	1,695.1	834.7	929.1	185.1	328.2	1,194.8
Virginia	14,263.3	3,861.9	2,756.9	10,401.4	2,246.7	2,369.1	1,472.3	1,526.4	475.8	506.7	1,804.4
West Virginia	5,250.2	1,249.4	1,182.8	4,000.8	1,543.9	602.1	702.6	196.9	152.9	56.8	745.5
Southwest	59,644.8	18,878.6	13,840.6	40,766.1	13,405.9	8,233.6	4,743.4	3,947.0	1,070.1	2,701.7	6,664.4
Arizona	9,530.0	3,577.7	1,857.3	5,952.2	2,035.8	1,178.3	659.9	449.1	190.1	345.5	1,093.5
New Mexico	5,569.7	1,821.6	1,307.5	3,748.1	908.7	743.4	703.9	517.6	99.0	142.8	632.8
Oklahoma	7,221.2	2,388.0	1,925.1	4,833.2	1,510.0	1,119.5	473.9	506.6	248.7	207.6	766.9
Texas	37,323.9	11,091.3	8,750.7	26,232.6	8,951.5	5,192.3	2,905.7	2,473.8	532.3	2,005.9	4,171.1
Rocky Mountain	19,136.2	6,075.3	4,303.7	13,061.0	3,098.1	3,468.2	1,674.3	1,016.6	621.9	530.2	2,651.7
Colorado	7,652.1	2,553.6	1,633.4	5,098.5	1,200.1	1,583.9	603.1	344.8	251.3	275.5	839.8
Idaho	2,649.7	858.8	643.8	1,790.9	453.6	395.0	229.7	105.2	91.0	69.0	447.5
Montana	2,393.0	675.8	521.4	1,717.2	404.7	283.5	285.1	120.8	100.8	40.6	481.7
Utah	4,689.1	1,303.0	1,110.1	3,386.1	818.5	1,027.6	311.0	360.7	127.7	114.4	626.3
Wyoming	1,752.3	684.2	394.9	1,068.1	221.2	178.3	245.5	85.0	51.0	30.8	256.4
Far West	128,907.1	54,078.6	22,971.5	74,828.5	19,822.1	12,110.1	5,637.5	7,046.2	3,994.7	4,310.9	21,907.1
Alaska	5,256.2	1,246.7	682.8	4,009.4	526.3	300.5	532.2	129.1	352.5	138.1	2,030.7
California	90,823.3	44,101.8	16,036.9	46,721.6	12,813.0	7,592.7	2,893.8	4,637.4	2,435.9	3,312.4	13,036.3
Hawaii	5,261.0	142.4	0.0	5,118.6	706.0	589.4	370.0	502.9	276.5	109.2	2,564.5
Nevada	3,404.0	1,277.4	791.2	2,126.6	549.4	408.4	355.3	112.7	103.6	135.7	461.5
Oregon	7,817.3	2,261.2	1,434.3	5,556.1	1,643.7	877.9	462.4	552.2	372.7	173.3	1,473.9
Washington	16,345.4	5,049.2	4,026.3	11,296.2	3,583.8	2,341.2	1,023.8	1,111.8	453.4	442.1	2,340.1

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 72
State General Expenditures, Percentage Distribution, FY 1994

Region and State	Intergovernmental			Direct							
	Total	Elementary and Secondary Education	Total	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
U.S. Totals	682,643	32.9%	18.8%	67.1%	21.7%	11.3%	6.4%	6.9%	3.6%	3.1%	14.1%
New England	42,858	20.0	11.7	80.0	27.6	8.1	6.9	8.4	7.3	2.6	19.0
Connecticut	11,207	20.1	14.5	79.9	24.7	7.4	6.9	10.3	6.8	4.2	19.6
Maine	3,450	21.4	17.1	78.6	33.6	10.8	7.5	5.2	5.3	1.6	14.5
Massachusetts	20,428	21.8	9.8	78.2	27.3	6.6	6.7	9.2	7.1	2.1	19.1
New Hampshire	2,797	13.2	5.6	86.8	36.6	11.9	6.9	3.4	12.9	1.9	13.3
Rhode Island	3,205	13.9	12.1	86.1	26.2	9.6	6.6	7.2	9.2	3.2	24.0
Vermont	1,770	17.0	13.2	83.0	25.1	15.8	9.6	3.7	5.2	1.7	21.9
Mideast¹	134,091	33.4	16.8	66.6	23.1	8.5	5.4	6.9	5.1	2.9	14.6
Delaware	2,389	17.6	13.7	82.4	14.7	17.3	10.2	6.9	9.4	3.5	20.4
Maryland	11,800	23.8	15.3	76.2	23.3	12.7	6.0	6.0	4.1	5.7	18.4
New Jersey	24,432	33.8	19.2	66.2	18.8	8.1	7.2	5.6	5.3	2.6	18.6
New York	64,802	38.0	17.1	62.0	23.0	6.7	4.0	8.0	5.7	2.8	11.7
Pennsylvania	30,668	28.3	15.0	71.7	27.5	10.4	6.4	5.7	3.7	2.2	15.7
Great Lakes	106,949	32.5	17.5	67.5	25.0	13.0	5.5	6.4	3.3	3.0	11.3
Illinois	26,058	28.4	16.1	71.6	26.0	9.9	7.7	6.8	5.0	2.7	13.5
Indiana	14,337	32.0	18.8	68.0	24.7	17.1	5.9	5.8	2.1	2.1	10.2
Michigan	25,862	34.3	17.3	65.7	25.2	14.2	3.3	7.8	2.4	3.9	9.0
Ohio	26,869	31.8	17.7	68.2	26.6	12.7	5.5	6.4	2.8	3.1	11.0
Wisconsin	13,823	38.5	18.4	61.5	20.0	13.0	5.2	4.0	4.0	2.3	13.0
Plains	45,672	32.8	22.1	67.2	21.6	13.3	8.0	7.0	2.5	1.9	12.8
Iowa	7,539	32.7	20.7	67.3	19.4	15.3	8.3	7.7	1.7	1.7	13.3
Kansas	6,092	34.7	27.5	65.3	17.8	14.3	10.4	7.4	1.0	2.8	11.6
Minnesota	13,952	38.6	22.8	61.4	22.2	12.2	4.8	6.0	1.9	1.4	12.9
Missouri	10,577	30.6	23.8	69.4	25.0	10.7	8.6	8.0	3.7	2.1	11.2
Nebraska	3,887	28.0	16.4	72.0	22.2	15.4	10.0	8.1	2.8	2.0	11.4
North Dakota	1,886	22.4	14.9	77.6	19.4	20.5	10.1	4.2	3.1	0.9	19.5
South Dakota	1,739	17.3	13.2	82.7	20.5	13.6	14.3	5.8	6.6	2.4	19.6
Southeast	145,385	29.3	21.3	70.7	22.3	12.7	8.2	8.3	2.8	3.2	13.1
Alabama	9,922	23.7	18.8	76.3	21.7	17.2	7.2	13.0	2.5	2.1	12.5
Arkansas	5,642	27.4	21.5	72.6	24.6	13.0	8.5	7.9	2.1	2.3	14.2
Florida	29,171	35.1	22.6	64.9	19.5	7.9	8.7	7.6	3.0	4.3	14.1
Georgia	15,643	28.6	25.7	71.4	26.7	12.7	6.2	5.2	2.4	4.1	14.0

Table 72 (cont.)
State General Expenditures, Percentage Distribution, FY 1994

Region and State	Intergovernmental			Direct							
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other
Southeast (continued)											
Kentucky	9,559	27.0	22.8	73.0	26.2	13.4	8.0	4.8	3.9	2.0	14.6
Louisiana	11,786	24.1	19.7	75.9	23.8	11.5	6.9	12.1	5.4	2.3	13.9
Mississippi	6,143	33.7	20.7	66.3	23.5	11.6	7.5	7.0	2.0	1.6	13.2
North Carolina	17,228	35.8	22.8	64.2	18.3	13.5	9.0	5.9	1.4	4.1	11.9
South Carolina	9,582	23.3	17.8	76.7	24.0	14.0	6.3	13.9	3.6	3.2	11.8
Tennessee	11,195	26.8	17.7	73.2	27.1	15.1	7.5	8.3	1.7	2.9	10.7
Virginia	14,263	27.1	19.3	72.9	15.8	16.6	10.3	10.7	3.3	3.6	12.7
West Virginia	5,250	23.8	22.5	76.2	29.4	11.5	13.4	3.8	2.9	1.1	14.2
Southwest	59,645	31.7	23.2	68.3	22.5	13.8	8.0	6.6	1.8	4.5	11.2
Arizona	9,530	37.5	19.5	62.5	21.4	12.4	6.9	4.7	2.0	3.6	11.5
New Mexico	5,570	32.7	23.5	67.3	16.3	13.3	12.6	9.3	1.8	2.6	11.4
Oklahoma	7,221	33.1	26.7	66.9	20.9	15.5	6.6	7.0	3.4	2.9	10.6
Texas	37,324	29.7	23.4	70.3	24.0	13.9	7.8	6.6	1.4	5.4	11.2
Rocky Mountain	19,136	31.7	22.5	68.3	16.2	18.1	8.7	5.3	3.2	2.8	13.9
Colorado	7,652	33.4	21.3	66.6	15.7	20.7	7.9	4.5	3.3	3.6	11.0
Idaho	2,650	32.4	24.3	67.6	17.1	14.9	8.7	4.0	3.4	2.6	16.9
Montana	2,393	28.2	21.8	71.8	16.9	11.8	11.9	5.0	4.2	1.7	20.1
Utah	4,689	27.8	23.7	72.2	17.5	21.9	6.6	7.7	2.7	2.4	13.4
Wyoming	1,752	39.0	22.5	61.0	12.6	10.2	14.0	4.9	2.9	1.8	14.6
Far West	128,907	42.0	17.8	58.0	15.4	9.4	4.4	5.5	3.1	3.3	17.0
Alaska	5,256	23.7	13.0	76.3	10.0	5.7	10.1	2.5	6.7	2.6	38.6
California	90,823	48.6	17.7	51.4	14.1	8.4	3.2	5.1	2.7	3.6	14.4
Hawaii	5,261	2.7	0.0	97.3	13.4	11.2	7.0	9.6	5.3	2.1	48.7
Nevada	3,404	37.5	23.2	62.5	16.1	12.0	10.4	3.3	3.0	4.0	13.6
Oregon	7,817	28.9	18.3	71.1	21.0	11.2	5.9	7.1	4.8	2.2	18.9
Washington	16,345	30.9	24.6	69.1	21.9	14.3	6.3	6.8	2.8	2.7	14.3

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 73

State General Expenditures, Per Capita, FY 1994

Region and State	Intergovernmental			Direct								Exhibit:
	Total	Elementary and Secondary Education		Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	Population (thousands)
		Total	Total									
U.S. Totals	\$2,622	\$863	\$493	\$1,759	\$569	\$296	\$168	\$181	\$94	\$82	\$369	260,341
New England	3,230	645	377	2,585	891	262	224	272	237	85	613	13,270
Connecticut	3,422	689	497	2,733	847	254	235	354	231	142	670	3,275
Maine	2,782	596	477	2,186	934	299	209	146	149	45	404	1,240
Massachusetts	3,381	737	332	2,645	925	225	228	310	241	70	646	6,041
New Hampshire	2,460	324	137	2,136	900	293	169	83	316	47	328	1,137
Rhode Island	3,215	445	389	2,770	844	309	213	230	297	104	773	997
Vermont	3,052	520	404	2,532	765	481	293	113	160	52	669	580
Mideast¹	\$3,059	\$1,022	\$513	2,036	707	261	166	210	156	88	447	43,837
Delaware	3,383	594	465	2,789	498	585	345	235	316	119	690	706
Maryland	2,357	560	361	1,797	550	300	142	142	96	135	433	5,006
New Jersey	3,091	1,046	594	2,045	580	249	222	174	165	80	575	7,904
New York	3,567	1,356	609	2,210	820	240	144	287	204	99	417	18,169
Pennsylvania	2,545	721	381	1,824	700	265	163	146	95	56	400	12,052
Great Lakes	2,477	804	432	1,672	619	322	137	160	82	73	279	43,184
Illinois	2,217	631	357	1,587	576	220	170	151	111	60	299	11,752
Indiana	2,492	799	468	1,694	616	426	147	144	53	53	254	5,752
Michigan	2,723	933	472	1,790	686	386	90	212	65	107	244	9,496
Ohio	2,420	768	428	1,652	645	308	134	156	68	74	266	11,102
Wisconsin	2,720	1,048	502	1,672	545	353	142	109	108	62	353	5,082
Plains	2,503	822	552	1,681	541	333	201	176	62	46	321	18,247
Iowa	2,665	870	552	1,795	516	407	222	205	45	44	356	2,829
Kansas	2,385	828	656	1,557	425	341	249	176	23	66	277	2,554
Minnesota	3,055	1,178	696	1,877	678	372	147	184	59	43	395	4,567
Missouri	1,990	609	473	1,381	498	213	172	159	74	41	224	5,315
Nebraska	2,395	670	394	1,725	533	370	240	195	66	49	273	1,623
North Dakota	2,956	662	440	2,294	572	605	299	125	90	27	576	638
South Dakota	2,412	416	317	1,996	495	329	344	140	158	57	472	721
Southeast	2,316	679	494	1,637	517	293	189	192	66	75	304	62,774
Alabama	2,352	557	443	1,795	511	405	169	307	59	50	293	4,219
Arkansas	2,300	631	494	1,669	565	299	196	182	47	53	327	2,453
Florida	2,091	734	472	1,357	409	164	181	158	62	89	294	13,953
Georgia	2,217	634	571	1,583	593	282	137	116	53	92	310	7,055

Table 73 (cont.)
State General Expenditures, Per Capita, FY 1994

Region and State	Intergovernmental			Direct								Exhibit: 7/1/94 Population (thousands)
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	
Southeast (continued)												
Kentucky	2,498	675	569	1,823	655	335	201	120	97	50	365	3,827
Louisiana	2,731	659	537	2,072	650	313	188	331	148	63	379	4,315
Mississippi	2,302	776	475	1,526	540	268	172	160	45	37	304	2,669
North Carolina	2,437	873	555	1,563	446	328	220	143	34	100	291	7,070
South Carolina	2,615	608	466	2,007	628	366	164	362	95	84	307	3,664
Tennessee	2,163	579	383	1,584	585	328	161	180	36	63	231	5,175
Virginia	2,177	589	421	1,588	343	362	225	233	73	77	275	6,552
West Virginia	2,882	686	649	2,196	847	330	386	108	84	31	409	1,822
Southwest	2,180	690	506	1,490	490	301	173	144	39	99	244	27,365
Arizona	2,339	878	456	1,461	500	289	162	110	47	85	268	4,075
New Mexico	3,367	1,101	791	2,266	549	449	426	313	60	86	383	1,654
Oklahoma	2,216	733	591	1,483	463	344	145	155	76	64	235	3,258
Texas	2,031	604	476	1,427	487	283	158	135	29	109	227	18,378
Rocky Mountain	2,383	757	536	1,627	386	432	209	127	77	66	330	8,029
Colorado	2,093	698	447	1,395	328	433	165	94	69	75	230	3,656
Idaho	2,339	758	568	1,581	400	349	203	93	80	61	395	1,133
Montana	2,796	789	609	2,006	473	331	333	141	118	47	563	856
Utah	2,458	683	582	1,775	429	539	163	189	67	60	328	1,908
Wyoming	3,681	1,437	830	2,244	465	375	516	179	107	65	539	476
Far West	2,991	1,255	533	1,736	460	281	131	163	93	100	508	43,102
Alaska	8,674	2,057	1,127	6,616	868	496	878	213	582	228	3,351	606
California	2,890	1,403	510	1,486	408	242	92	148	78	105	415	31,431
Hawaii	4,462	121	0	4,341	599	500	314	427	235	93	2,175	1,179
Nevada	2,336	877	543	1,460	377	280	244	77	71	93	317	1,457
Oregon	2,533	733	465	1,800	533	284	150	179	121	56	478	3,086
Washington	3,059	945	754	2,114	671	438	192	208	85	83	438	5,343

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 74
State General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Intergovernmental			Direct								Exhibit: Personal Income CY 1993 (millions)
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	
U.S. Totals	12.7%	4.2%	2.4%	8.5%	2.8%	1.4%	0.8%	0.9%	0.5%	0.4%	1.8%	5,359,589
New England	13.4	2.7	1.6	10.7	3.7	1.1	0.9	1.1	1.0	0.4	2.5	319,388
Connecticut	12.2	2.5	1.8	9.8	3.0	0.9	0.8	1.3	0.8	0.5	2.4	91,625
Maine	14.8	3.2	2.5	11.6	5.0	1.6	1.1	0.8	0.8	0.2	2.2	23,271
Massachusetts	13.9	3.0	1.4	10.9	3.8	0.9	0.9	1.3	1.0	0.3	2.7	147,148
New Hampshire	11.2	1.5	0.6	9.7	4.1	1.3	0.8	0.4	1.4	0.2	1.5	24,947
Rhode Island	15.1	2.1	1.8	13.0	4.0	1.5	1.0	1.1	1.4	0.5	3.6	21,204
Vermont	15.8	2.7	2.1	13.1	4.0	2.5	1.5	0.6	0.8	0.3	3.5	11,193
Mideast¹	12.8	4.3	2.1	8.5	2.9	1.1	0.7	0.9	0.7	0.4	1.9	1,051,276
Delaware	15.7	2.8	2.2	12.9	2.3	2.7	1.6	1.1	1.5	0.6	3.2	15,220
Maryland	9.9	2.4	1.5	7.6	2.3	1.3	0.6	0.6	0.4	0.6	1.8	118,759
New Jersey	11.6	3.9	2.2	7.7	2.2	0.9	0.8	0.7	0.6	0.3	2.2	210,622
New York	14.4	5.5	2.5	8.9	3.3	1.0	0.6	1.2	0.8	0.4	1.7	450,754
Pennsylvania	12.0	3.4	1.8	8.6	3.3	1.2	0.8	0.7	0.4	0.3	1.9	255,921
Great Lakes	12.1	3.9	2.1	8.2	3.0	1.6	0.7	0.8	0.4	0.4	1.4	885,296
Illinois	9.9	2.8	1.6	7.1	2.6	1.0	0.8	0.7	0.5	0.3	1.3	263,591
Indiana	13.1	4.2	2.5	8.9	3.2	2.2	0.8	0.8	0.3	0.3	1.3	109,465
Michigan	13.3	4.6	2.3	8.7	3.3	1.9	0.4	1.0	0.3	0.5	1.2	194,687
Ohio	12.3	3.9	2.2	8.4	3.3	1.6	0.7	0.8	0.3	0.4	1.4	217,693
Wisconsin	13.8	5.3	2.6	8.5	2.8	1.8	0.7	0.6	0.6	0.3	1.8	99,860
Plains	12.9	4.2	2.8	8.6	2.8	1.7	1.0	0.9	0.3	0.2	1.7	354,656
Iowa	14.6	4.8	3.0	9.8	2.8	2.2	1.2	1.1	0.2	0.2	2.0	51,564
Kansas	12.1	4.2	3.3	7.9	2.2	1.7	1.3	0.9	0.1	0.3	1.4	50,295
Minnesota	14.7	5.7	3.3	9.0	3.3	1.8	0.7	0.9	0.3	0.2	1.9	94,942
Missouri	10.3	3.2	2.5	7.2	2.6	1.1	0.9	0.8	0.4	0.2	1.2	102,369
Nebraska	12.2	3.4	2.0	8.8	2.7	1.9	1.2	1.0	0.3	0.2	1.4	31,754
North Dakota	17.3	3.9	2.6	13.5	3.4	3.6	1.8	0.7	0.5	0.2	3.4	10,872
South Dakota	13.5	2.3	1.8	11.2	2.8	1.8	1.9	0.8	0.9	0.3	2.6	12,860
Southeast	12.6	3.7	2.7	8.9	2.8	1.6	1.0	1.0	0.4	0.4	1.7	1,155,026
Alabama	13.9	3.3	2.6	10.6	3.0	2.4	1.0	1.8	0.3	0.3	1.7	71,620
Arkansas	14.6	4.0	3.1	10.6	3.6	1.9	1.2	1.2	0.3	0.3	2.1	38,776
Florida	10.3	3.6	2.3	6.7	2.0	0.8	0.9	0.8	0.3	0.4	1.4	283,297
Georgia	11.8	3.4	3.0	8.4	3.1	1.5	0.7	0.6	0.3	0.5	1.6	132,832

Table 74 (cont.)
State General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Intergovernmental			Direct								Exhibit: Personal Income CY 1993 (millions)
	Total	Total	Elementary and Secondary Education	Total	Public Welfare	Higher Education	Highways	Health and Hospitals	Interest on General Debt	Corrections	All Other	
<i>Southeast (continued)</i>												
Kentucky	14.9	4.0	3.4	10.9	3.9	2.0	1.2	0.7	0.6	0.3	2.2	64,237
Louisiana	16.5	4.0	3.3	12.5	3.9	1.9	1.1	2.0	0.9	0.4	2.3	71,252
Mississippi	15.8	5.3	3.3	10.5	3.7	1.8	1.2	1.1	0.3	0.3	2.1	38,869
North Carolina	13.3	4.8	3.0	8.5	2.4	1.8	1.2	0.8	0.2	0.5	1.6	129,790
South Carolina	15.6	3.6	2.8	12.0	3.8	2.2	1.0	2.2	0.6	0.5	1.8	61,236
Tennessee	11.9	3.2	2.1	8.7	3.2	1.8	0.9	1.0	0.2	0.3	1.3	93,894
Virginia	10.2	2.8	2.0	7.4	1.6	1.7	1.1	1.1	0.3	0.4	1.3	139,831
West Virginia	17.9	4.3	4.0	13.6	5.3	2.0	2.4	0.7	0.5	0.2	2.5	29,392
Southwest	12.0	3.8	2.8	8.2	2.7	1.7	1.0	0.8	0.2	0.5	1.3	497,775
Arizona	13.4	5.0	2.6	8.3	2.9	1.7	0.9	0.6	0.3	0.5	1.5	71,317
New Mexico	21.1	6.9	5.0	14.2	3.4	2.8	2.7	2.0	0.4	0.5	2.4	26,402
Oklahoma	13.1	4.3	3.5	8.8	2.7	2.0	0.9	0.9	0.5	0.4	1.4	55,047
Texas	10.8	3.2	2.5	7.6	2.6	1.5	0.8	0.7	0.2	0.6	1.2	345,009
Rocky Mountain	12.8	4.1	2.9	8.7	2.1	2.3	1.1	0.7	0.4	0.4	1.8	149,762
Colorado	10.0	3.3	2.1	6.7	1.6	2.1	0.8	0.5	0.3	0.4	1.1	76,581
Idaho	13.7	4.5	3.3	9.3	2.4	2.0	1.2	0.5	0.5	0.4	2.3	19,279
Montana	16.4	4.6	3.6	11.7	2.8	1.9	2.0	0.8	0.7	0.3	3.3	14,617
Utah	15.6	4.3	3.7	11.3	2.7	3.4	1.0	1.2	0.4	0.4	2.1	30,010
Wyoming	18.9	7.4	4.3	11.5	2.4	1.9	2.6	0.9	0.5	0.3	2.8	9,275
Far West	13.9	5.8	2.5	8.1	2.1	1.3	0.6	0.8	0.4	0.5	2.4	929,153
Alaska	38.1	9.0	5.0	29.1	3.8	2.2	3.9	0.9	2.6	1.0	14.7	13,785
California	13.3	6.5	2.3	6.8	1.9	1.1	0.4	0.7	0.4	0.5	1.9	683,002
Hawaii	19.2	0.5	0.0	18.7	2.6	2.2	1.4	1.8	1.0	0.4	9.4	27,389
Nevada	10.8	4.0	2.5	6.7	1.7	1.3	1.1	0.4	0.3	0.4	1.5	31,593
Oregon	13.3	3.8	2.4	9.4	2.8	1.5	0.8	0.9	0.6	0.3	2.5	58,962
Washington	14.3	4.4	3.5	9.9	3.1	2.0	0.9	1.0	0.4	0.4	2.0	114,422

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 75
Local General Expenditures, FY 1994
(millions)

Region and State	Total	Intergovernmental	Total	Direct			Interest			All		
				Elementary and Secondary Education	Health and Hospitals	on General Debt	Police	Welfare	Highways	Other		
U.S. Totals	624,907.8	8,770.4	616,137.4	244,647.4	53,433.9	39,990.8	33,319.7	31,585.1	28,255.3	184,905.0		
New England	27,364.3	535.2	26,829.1	13,359.6	787.1	1,018.2	1,474.1	484.4	1,220.9	8,484.8		
Connecticut	7,706.2	0.4	7,705.8	3,867.5	96.3	235.7	406.4	240.2	299.0	2,560.7		
Maine	2,214.5	0.1	2,214.4	1,193.4	52.9	98.0	81.1	26.0	135.7	627.4		
Massachusetts	12,651.9	485.9	12,166.0	5,655.6	614.9	551.7	723.8	77.7	527.2	4,015.1		
New Hampshire	2,062.0	48.5	2,013.5	1,035.1	16.8	62.6	110.4	112.4	114.1	562.0		
Rhode Island	1,772.9	0.1	1,772.8	993.7	2.4	41.7	121.5	27.5	47.1	539.0		
Vermont	956.8	0.2	956.6	614.4	3.8	28.4	30.9	0.5	97.8	180.7		
Mideast	141,406.7	4,961.9	136,444.8	51,849.3	8,418.3	8,420.9	7,007.8	12,566.8	5,270.8	94,760.2		
Delaware	1,199.0	4.4	1,194.5	717.2	8.4	61.5	66.9	1.1	53.1	1,003.5		
District of Columbia	4,576.4	-	4,576.4	639.5	526.9	358.6	281.4	1,080.3	158.0	2,171.2		
Maryland	10,683.3	83.1	10,600.2	4,780.0	237.8	665.6	604.6	36.7	433.6	8,621.8		
New Jersey	22,345.4	370.8	21,974.6	10,204.1	525.9	961.0	1,411.1	1,166.8	690.4	17,219.5		
New York	77,567.9	4,317.3	73,250.6	24,530.7	6,019.2	3,974.4	3,632.5	9,040.8	3,069.4	47,514.4		
Pennsylvania	25,034.8	186.3	24,848.5	10,977.8	1,100.0	2,399.8	1,011.3	1,241.1	866.3	18,230.0		
Great Lakes	97,163.1	425.1	96,738.0	41,498.2	7,398.9	4,347.8	5,365.5	3,461.3	5,447.5	70,717.0		
Illinois	25,712.9	33.5	25,679.3	10,105.2	1,298.7	1,497.3	1,775.5	321.7	1,440.9	19,345.2		
Indiana	11,614.5	66.6	11,548.0	5,378.5	1,363.8	451.1	411.0	430.9	488.0	8,403.2		
Michigan	22,559.4	186.6	22,372.8	10,171.9	1,946.4	917.1	1,165.8	440.7	1,297.8	16,604.8		
Ohio	23,818.7	117.8	23,701.0	10,271.3	1,937.6	950.1	1,272.8	1,280.0	1,159.0	17,101.6		
Wisconsin	13,457.5	20.5	13,437.0	5,571.3	852.4	532.2	740.4	987.9	1,061.8	9,262.2		
Plains	40,113.6	186.0	39,927.7	17,652.9	3,276.1	2,539.9	1,799.3	1,362.8	3,080.2	27,869.4		
Iowa	6,179.7	78.4	6,101.3	2,567.5	636.1	260.1	249.2	122.6	601.5	4,231.7		
Kansas	5,737.7	0.5	5,737.2	2,498.2	451.8	474.5	279.6	34.2	458.1	4,039.0		
Minnesota	13,600.1	84.1	13,516.0	5,279.8	1,305.3	1,033.7	521.0	1,050.9	1,044.9	8,560.1		
Missouri	8,793.8	1.6	8,792.2	4,366.1	607.5	379.5	529.5	65.5	498.2	6,712.0		
Nebraska	3,442.7	6.6	3,436.1	1,734.0	232.5	278.7	128.3	45.2	251.6	2,499.7		
North Dakota	1,133.6	11.7	1,121.9	558.4	8.3	66.9	39.4	30.6	103.1	873.6		
South Dakota	1,226.0	3.0	1,222.9	648.7	34.6	46.4	52.2	13.7	122.9	953.2		
Southeast	122,762.8	539.5	122,223.3	49,935.8	15,616.3	9,333.6	6,755.7	1,801.0	4,735.6	83,981.0		
Alabama	7,217.4	9.1	7,208.3	2,755.0	1,487.6	479.0	388.0	56.2	420.4	4,377.1		
Arkansas	3,354.7	0.3	3,354.3	1,756.1	313.3	210.6	162.5	7.0	208.3	2,452.8		
Florida	33,347.7	88.7	33,259.0	10,936.9	3,183.7	3,086.3	2,402.6	248.5	1,424.4	22,913.5		
Georgia	14,946.4	31.2	14,915.2	6,426.8	2,899.2	1,004.1	717.2	57.7	556.5	9,680.5		

Table 75 (cont.)
Local General Expenditures, FY 1994
(millions)

Region and State	Total	Intergov- ernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (continued)										
Kentucky	5,733.3	1.1	5,732.2	2,744.6	412.1	721.7	226.3	34.5	215.1	4,122.5
Louisiana	7,920.4	10.3	7,910.1	3,445.2	983.4	538.2	517.5	46.9	356.0	5,468.1
Mississippi	4,550.3	0.6	4,549.7	1,902.6	861.3	227.4	178.2	20.8	271.5	2,990.5
North Carolina	14,140.3	276.1	13,864.2	5,594.9	2,191.2	972.1	659.2	605.1	276.9	9,159.7
South Carolina	6,488.0	20.4	6,467.6	3,012.0	1,260.5	442.8	275.5	8.7	109.0	4,371.1
Tennessee	9,063.9	48.8	9,015.1	3,652.9	1,306.6	556.0	465.7	98.1	458.7	6,130.0
Virginia	13,141.6	50.2	13,091.3	6,012.3	483.6	835.3	680.4	616.5	401.0	10,074.5
West Virginia	2,858.9	2.8	2,856.1	1,696.5	233.9	260.3	82.4	0.9	37.8	2,240.9
Southwest	55,914.6	275.8	55,638.8	25,003.4	4,938.3	5,538.5	3,031.0	633.6	2,516.9	38,980.5
Arizona	9,303.0	221.9	9,081.1	3,531.8	378.1	1,010.8	564.3	375.8	428.6	6,323.5
New Mexico	3,169.8	23.0	3,146.8	1,367.9	172.5	205.7	193.7	42.6	192.7	2,339.7
Oklahoma	5,739.1	1.2	5,737.9	2,911.5	637.0	370.6	282.4	15.7	310.9	4,121.3
Texas	37,702.7	29.6	37,673.1	17,192.2	3,750.8	3,951.4	1,990.6	199.5	1,584.7	26,196.0
Rocky Mountain	18,503.8	53.5	18,450.4	7,468.4	1,382.0	1,729.4	904.2	561.9	1,009.5	12,863.3
Colorado	9,938.6	32.7	9,905.9	3,242.4	661.6	999.3	498.7	492.7	524.3	6,729.3
Idaho	1,986.2	8.3	1,977.9	906.8	246.9	41.7	99.2	30.0	142.6	1,417.5
Montana	1,587.3	5.0	1,582.3	902.8	63.8	63.5	69.5	21.4	93.3	1,271.0
Utah	3,517.1	6.4	3,510.7	1,806.9	151.8	544.1	179.0	12.7	185.5	2,437.7
Wyoming	1,474.7	1.0	1,473.7	609.6	258.0	81.0	57.9	5.2	63.8	1,007.8
Far West	121,678.9	1,793.5	119,885.3	37,879.8	11,616.9	7,062.4	6,982.2	10,713.3	4,973.9	78,536.7
Alaska	2,151.5	-	2,151.5	875.8	107.6	262.9	95.8	18.7	117.3	1,549.1
California	93,554.0	1,747.9	91,806.1	26,851.9	9,625.4	4,925.2	5,500.2	10,587.9	3,281.3	57,886.0
Hawaii ¹	1,531.3	-	1,531.3	0.4	12.3	120.6	175.4	13.6	60.0	1,149.3
Nevada	4,154.9	2.0	4,152.9	1,264.5	366.5	291.3	251.3	46.5	237.5	2,959.9
Oregon	7,346.7	4.9	7,341.7	3,164.1	467.8	281.3	345.9	28.4	491.7	5,726.7
Washington	12,941	39	12,902	5,723	1,037	1,181	614	18	786	9,266

- represents zero

¹The state of Hawaii directly finances elementary and secondary education

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 76

Local General Expenditures, Percentage Distribution, FY 1994

Region and State	Total	Intergov- ernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
U.S. Totals	624,908	1.4%	98.6%	39.1%	8.6%	6.4%	5.3%	5.1%	4.5%	29.6%
New England	27,364	2.0	98.0	48.8	2.9	3.7	5.4	1.8	4.5	31.0
Connecticut	7,706	<	100.0	50.2	1.2	3.1	5.3	3.1	3.9	33.2
Maine	2,215	<	100.0	53.9	2.4	4.4	3.7	1.2	6.1	28.3
Massachusetts	12,652	3.8	96.2	44.7	4.9	4.4	5.7	0.6	4.2	31.7
New Hampshire	2,062	2.4	97.6	50.2	0.8	3.0	5.4	5.5	5.5	27.3
Rhode Island	1,773	<	100.0	56.0	0.1	2.4	6.9	1.5	2.7	30.4
Vermont	957	<	100.0	64.2	0.4	3.0	3.2	0.1	10.2	18.9
Mideast	141,407	3.5	96.5	36.7	6.0	6.0	5.0	8.9	3.7	67.0
Delaware	1,199	0.4	99.6	59.8	0.7	5.1	5.6	0.1	4.4	83.7
District of Columbia	4,576	-	100.0	14.0	11.5	7.8	6.1	23.6	3.5	47.4
Maryland	10,683	0.8	99.2	44.7	2.2	6.2	5.7	0.3	4.1	80.7
New Jersey	22,345	1.7	98.3	45.7	2.4	4.3	6.3	5.2	3.1	77.1
New York	77,568	5.6	94.4	31.6	7.8	5.1	4.7	11.7	4.0	61.3
Pennsylvania	25,035	0.7	99.3	43.8	4.4	9.6	4.0	5.0	3.5	72.8
Great Lakes	97,163	0.4	99.6	42.7	7.6	4.5	5.5	3.6	5.6	72.8
Illinois	25,713	0.1	99.9	39.3	5.1	5.8	6.9	1.3	5.6	75.2
Indiana	11,615	0.6	99.4	46.3	11.7	3.9	3.5	3.7	4.2	72.4
Michigan	22,559	0.8	99.2	45.1	8.6	4.1	5.2	2.0	5.8	73.6
Ohio	23,819	0.5	99.5	43.1	8.1	4.0	5.3	5.4	4.9	71.8
Wisconsin	13,457	0.2	99.8	41.4	6.3	4.0	5.5	7.3	7.9	68.8
Plains	40,114	0.5	99.5	44.0	8.2	6.3	4.5	3.4	7.7	69.5
Iowa	6,180	1.3	98.7	41.5	10.3	4.2	4.0	2.0	9.7	68.5
Kansas	5,738	<	100.0	43.5	7.9	8.3	4.9	0.6	8.0	70.4
Minnesota	13,600	0.6	99.4	38.8	9.6	7.6	3.8	7.7	7.7	62.9
Missouri	8,794	<	100.0	49.6	6.9	4.3	6.0	0.7	5.7	76.3
Nebraska	3,443	0.2	99.8	50.4	6.8	8.1	3.7	1.3	7.3	72.6
North Dakota	1,134	1.0	99.0	49.3	0.7	5.9	3.5	2.7	9.1	77.1
South Dakota	1,226	0.2	99.8	52.9	2.8	3.8	4.3	1.1	10.0	77.8
Southeast	122,763	0.4	99.6	40.7	12.7	7.6	5.5	1.5	3.9	68.4
Alabama	7,217	0.1	99.9	38.2	20.6	6.6	5.4	0.8	5.8	60.6
Arkansas	3,355	<	100.0	52.3	9.3	6.3	4.8	0.2	6.2	73.1
Florida	33,348	0.3	99.7	32.8	9.5	9.3	7.2	0.7	4.3	68.7
Georgia	14,946	0.2	99.8	43.0	19.4	6.7	4.8	0.4	3.7	64.8

Table 76 (cont.)

Local General Expenditures, Percentage Distribution, FY 1994

Region and State	Total	Intergov- ernmental	Direct							
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other
Southeast (continued)										
Kentucky	5,733	<	100.0	47.9	7.2	12.6	3.9	0.6	3.8	71.9
Louisiana	7,920	0.1	99.9	43.5	12.4	6.8	6.5	0.6	4.5	69.0
Mississippi	4,550	<	100.0	41.8	18.9	5.0	3.9	0.5	6.0	65.7
North Carolina	14,140	2.0	98.0	39.6	15.5	6.9	4.7	4.3	2.0	64.8
South Carolina	6,488	0.3	99.7	46.4	19.4	6.8	4.2	0.1	1.7	67.4
Tennessee	9,064	0.5	99.5	40.3	14.4	6.1	5.1	1.1	5.1	67.6
Virginia	13,142	0.4	99.6	45.7	3.7	6.4	5.2	4.7	3.1	76.7
West Virginia	2,859	0.1	99.9	59.3	8.2	9.1	2.9	0.0	1.3	78.4
Southwest	55,915	0.5	99.5	44.7	8.8	9.9	5.4	1.1	4.5	69.7
Arizona	9,303	2.4	97.6	38.0	4.1	10.9	6.1	4.0	4.6	68.0
New Mexico	3,170	0.7	99.3	43.2	5.4	6.5	6.1	1.3	6.1	73.8
Oklahoma	5,739	<	100.0	50.7	11.1	6.5	4.9	0.3	5.4	71.8
Texas	37,703	0.1	99.9	45.6	9.9	10.5	5.3	0.5	4.2	69.5
Rocky Mountain	18,504	0.3	99.7	40.4	7.5	9.3	4.9	3.0	5.5	69.5
Colorado	9,939	0.3	99.7	32.6	6.7	10.1	5.0	5.0	5.3	67.7
Idaho	1,986	0.4	99.6	45.7	12.4	2.1	5.0	1.5	7.2	71.4
Montana	1,587	0.3	99.7	56.9	4.0	4.0	4.4	1.3	5.9	80.1
Utah	3,517	0.2	99.8	51.4	4.3	15.5	5.1	0.4	5.3	69.3
Wyoming	1,475	0.1	99.9	41.3	17.5	5.5	3.9	0.3	4.3	68.3
Far West	121,679	1.5	98.5	31.1	9.5	5.8	5.7	8.8	4.1	64.5
Alaska	2,151	-	100.0	40.7	5.0	12.2	4.5	0.9	5.5	72.0
California	93,554	1.9	98.1	28.7	10.3	5.3	5.9	11.3	3.5	61.9
Hawaii	1,531	-	100.0	0.0	0.8	7.9	11.5	0.9	3.9	75.1
Nevada	4,155	<	100.0	30.4	8.8	7.0	6.0	1.1	5.7	71.2
Oregon	7,347	0.1	99.9	43.1	6.4	3.8	4.7	0.4	6.7	77.9
Washington	12,941	0.3	99.7	44.2	8.0	9.1	4.7	0.1	6.1	71.6

- represents zero

< rounds to zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 77

Local General Expenditures, Per Capita, FY 1994

Region and State	Total	Intergov- ernmental	Direct								Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
U.S. Totals	\$2,400	\$34	\$2,367	\$940	\$205	\$154	\$128	\$121	\$109	\$710	260,341
New England	2,062	40	2,022	1,007	59	77	111	37	92	639	13,270
Connecticut	2,353	<	2,353	1,181	29	72	124	73	91	782	3,275
Maine	1,786	<	1,786	962	43	79	65	21	109	506	1,240
Massachusetts	2,094	80	2,014	936	102	91	120	13	87	665	6,041
New Hampshire	1,814	43	1,771	910	15	55	97	99	100	494	1,137
Rhode Island	1,778	<	1,778	997	2	42	122	28	47	541	997
Vermont	1,650	<	1,649	1,059	7	49	53	1	169	312	580
Mideast	3,184	112	3,073	1,168	190	190	158	283	119	2,134	44,407
Delaware	1,698	6	1,692	1,016	12	87	95	2	75	1,421	706
District of Columbia	8,029	-	8,029	1,122	924	629	494	1,895	277	3,809	570
Maryland	2,134	17	2,117	955	48	133	121	7	87	1,722	5,006
New Jersey	2,827	47	2,780	1,291	67	122	179	148	87	2,179	7,904
New York	4,269	238	4,032	1,350	331	219	200	498	169	2,615	18,169
Pennsylvania	2,077	15	2,062	911	91	199	84	103	72	1,513	12,052
Great Lakes	2,250	10	2,240	961	171	101	124	80	126	1,638	43,184
Illinois	2,188	3	2,185	860	111	127	151	27	123	1,646	11,752
Indiana	2,019	12	2,008	935	237	78	71	75	85	1,461	5,752
Michigan	2,376	20	2,356	1,071	205	97	123	46	137	1,749	9,496
Ohio	2,145	11	2,135	925	175	86	115	115	104	1,540	11,102
Wisconsin	2,648	4	2,644	1,096	168	105	146	194	209	1,823	5,082
Plains	2,198	10	2,188	967	180	139	99	75	169	1,527	18,247
Iowa	2,184	28	2,157	908	225	92	88	43	213	1,496	2,829
Kansas	2,247	<	2,246	978	177	186	109	13	179	1,581	2,554
Minnesota	2,978	18	2,959	1,156	286	226	114	230	229	1,874	4,567
Missouri	1,655	<	1,654	821	114	71	100	12	94	1,263	5,315
Nebraska	2,121	4	2,117	1,068	143	172	79	28	155	1,540	1,623
North Dakota	1,777	18	1,758	875	13	105	62	48	162	1,369	638
South Dakota	1,700	4	1,696	900	48	64	72	19	170	1,322	721
Southeast	1,956	9	1,947	795	249	149	108	29	75	1,338	62,774
Alabama	1,711	2	1,709	653	353	114	92	13	100	1,037	4,219
Arkansas	1,368	<	1,367	716	128	86	66	3	85	1,000	2,453
Florida	2,390	6	2,384	784	228	221	172	18	102	1,642	13,953
Georgia	2,119	4	2,114	911	411	142	102	8	79	1,372	7,055

Exhibit:
7/1/94
Population
(thousands)

Table 77 (cont.)
Local General Expenditures, Per Capita, FY 1994

Region and State	Total	Intergov- ernmental	Direct								Exhibit: 7/1/94 Population (thousands)
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other	
Southeast (continued)											
Kentucky	1,498	<	1,498	717	108	189	59	9	56	1,077	3,827
Louisiana	1,836	2	1,833	798	228	125	120	11	83	1,267	4,315
Mississippi	1,705	<	1,705	713	323	85	67	8	102	1,120	2,669
North Carolina	2,000	39	1,961	791	310	137	93	86	39	1,296	7,070
South Carolina	1,771	6	1,765	822	344	121	75	2	30	1,193	3,664
Tennessee	1,751	9	1,742	706	252	107	90	19	89	1,185	5,175
Virginia	2,006	8	1,998	918	74	127	104	94	61	1,538	6,552
West Virginia	1,569	2	1,568	931	128	143	45	<	21	1,230	1,822
Southwest	2,043	10	2,033	914	180	202	111	23	92	1,424	27,365
Arizona	2,283	54	2,228	867	93	248	138	92	105	1,552	4,075
New Mexico	1,916	14	1,903	827	104	124	117	26	116	1,415	1,654
Oklahoma	1,762	0	1,761	894	196	114	87	5	95	1,265	3,258
Texas	2,052	2	2,050	935	204	215	108	11	86	1,425	18,378
Rocky Mountain	2,305	7	2,298	930	172	215	113	70	126	1,602	8,029
Colorado	2,718	9	2,709	887	181	273	136	135	143	1,841	3,656
Idaho	1,753	7	1,746	800	218	37	88	27	126	1,251	1,133
Montana	1,854	6	1,848	1,055	75	74	81	25	109	1,485	856
Utah	1,843	3	1,840	947	80	285	94	7	97	1,278	1,908
Wyoming	3,098	2	3,096	1,281	542	170	122	11	134	2,117	476
Far West	2,823	42	2,781	879	270	164	162	249	115	1,822	43,102
Alaska	3,550	-	3,550	1,445	178	434	158	31	194	2,556	606
California	2,976	56	2,921	854	306	157	175	337	104	1,842	31,431
Hawaii ¹	1,299	-	1,299	<	10	102	149	12	51	975	1,179
Nevada	2,852	1	2,850	868	252	200	172	32	163	2,032	1,457
Oregon	2,381	2	2,379	1,025	152	91	112	9	159	1,856	3,086
Washington	2,422	7	2,415	1,071	194	221	115	3	147	1,734	5,343

- represents zero

< rounds to zero

¹The state of Hawaii directly funds elementary and secondary education

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Local General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Direct										Personal Income CY1993 (millions)
	Total	Intergov- ernmental	Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	Other	
U.S. Totals	11.7%	0.2%	11.5%	4.6%	1.0%	0.7%	0.6%	0.6%	0.5%	3.4%	5,359,589
New England	8.6	0.2	8.4	4.2	0.2	0.3	0.5	0.2	0.4	2.7	319,388
Connecticut	8.4	<	8.4	4.2	0.1	0.3	0.4	0.3	0.3	2.8	91,625
Maine	9.5	<	9.5	5.1	0.2	0.4	0.3	0.1	0.6	2.7	23,271
Massachusetts	8.6	0.3	8.3	3.8	0.4	0.4	0.5	0.1	0.4	2.7	147,148
New Hampshire	8.3	0.2	8.1	4.1	0.1	0.3	0.4	0.5	0.5	2.3	24,947
Rhode Island	8.4	<	8.4	4.7	<	0.2	0.6	0.1	0.2	2.5	21,204
Vermont	8.5	<	8.5	5.5	<	0.3	0.3	<	0.9	1.6	11,193
Mideast	13.2	0.5	12.8	4.9	0.8	0.8	0.7	1.2	0.5	8.9	1,068,535
Delaware	7.9	<	7.8	4.7	0.1	0.4	0.4	<	0.3	6.6	15,220
District of Columbia	26.5	-	26.5	3.7	3.1	2.1	1.6	6.3	0.9	12.6	17,259
Maryland	9.0	0.1	8.9	4.0	0.2	0.6	0.5	<	0.4	7.3	118,759
New Jersey	10.6	0.2	10.4	4.8	0.2	0.5	0.7	0.6	0.3	8.2	210,622
New York	17.2	1.0	16.3	5.4	1.3	0.9	0.8	2.0	0.7	10.5	450,754
Pennsylvania	9.8	0.1	9.7	4.3	0.4	0.9	0.4	0.5	0.3	7.1	255,921
Great Lakes	11.0	<	10.9	4.7	0.8	0.5	0.6	0.4	0.6	8.0	885,296
Illinois	9.8	<	9.7	3.8	0.5	0.6	0.7	0.1	0.5	7.3	263,591
Indiana	10.6	0.1	10.5	4.9	1.2	0.4	0.4	0.4	0.4	7.7	109,465
Michigan	11.6	0.1	11.5	5.2	1.0	0.5	0.6	0.2	0.7	8.5	194,687
Ohio	10.9	0.1	10.9	4.7	0.9	0.4	0.6	0.6	0.5	7.9	217,693
Wisconsin	13.5	<	13.5	5.6	0.9	0.5	0.7	1.0	1.1	9.3	99,860
Plains	11.3	0.1	11.3	5.0	0.9	0.7	0.5	0.4	0.9	7.9	354,656
low a	12.0	0.2	11.8	5.0	1.2	0.5	0.5	0.2	1.2	8.2	51,564
Kansas	11.4	<	11.4	5.0	0.9	0.9	0.6	0.1	0.9	8.0	50,295
Minnesota	14.3	0.1	14.2	5.6	1.4	1.1	0.5	1.1	1.1	9.0	94,942
Missouri	8.6	<	8.6	4.3	0.6	0.4	0.5	0.1	0.5	6.6	102,369
Nebraska	10.8	<	10.8	5.5	0.7	0.9	0.4	0.1	0.8	7.9	31,754
North Dakota	10.4	0.1	10.3	5.1	0.1	0.6	0.4	0.3	0.9	8.0	10,872
South Dakota	9.5	<	9.5	5.0	0.3	0.4	0.4	0.1	1.0	7.4	12,860
Southeast	10.6	<	10.6	4.3	1.4	0.8	0.6	0.2	0.4	7.3	1,155,026
Alabama	10.1	<	10.1	3.8	2.1	0.7	0.5	0.1	0.6	6.1	71,620
Arkansas	8.7	<	8.7	4.5	0.8	0.5	0.4	0.0	0.5	6.3	38,776
Florida	11.8	<	11.7	3.9	1.1	1.1	0.8	0.1	0.5	8.1	283,297
Georgia	11.3	<	11.2	4.8	2.2	0.8	0.5	0.0	0.4	7.3	132,832

Exhibit:

Table 78 (cont.)
Local General Expenditures, as a Percentage of Personal Income, FY 1994

Region and State	Total	Intergov- ernmental	Direct								Personal Income CY1993 (millions)	
			Total	Elementary and Secondary Education	Health and Hospitals	Interest on General Debt	Police	Public Welfare	Highways	All Other		
Southeast (continued)												
Kentucky	8.9	<	8.9	4.3	0.6	1.1	0.4	0.1	0.3	6.4	64,237	
Louisiana	11.1	<	11.1	4.8	1.4	0.8	0.7	0.1	0.5	7.7	71,252	
Mississippi	11.7	<	11.7	4.9	2.2	0.6	0.5	0.1	0.7	7.7	38,869	
North Carolina	10.9	0.2	10.7	4.3	1.7	0.7	0.5	0.5	0.2	7.1	129,790	
South Carolina	10.6	<	10.6	4.9	2.1	0.7	0.4	<	0.2	7.1	61,236	
Tennessee	9.7	0.1	9.6	3.9	1.4	0.6	0.5	0.1	0.5	6.5	93,894	
Virginia	9.4	<	9.4	4.3	0.3	0.6	0.5	0.4	0.3	7.2	139,831	
West Virginia	9.7	<	9.7	5.8	0.8	0.9	0.3	<	0.1	7.6	29,392	
Southwest	11.2	0.1	11.2	5.0	1.0	1.1	0.6	0.1	0.5	7.8	497,775	
Arizona	13.0	0.3	12.7	5.0	0.5	1.4	0.8	0.5	0.6	8.9	71,317	
New Mexico	12.0	0.1	11.9	5.2	0.7	0.8	0.7	0.2	0.7	8.9	26,402	
Oklahoma	10.4	<	10.4	5.3	1.2	0.7	0.5	<	0.6	7.5	55,047	
Texas	10.9	<	10.9	5.0	1.1	1.1	0.6	0.1	0.5	7.6	345,009	
Rocky Mountain	12.4	<	12.3	5.0	0.9	1.2	0.6	0.4	0.7	8.6	149,762	
Colorado	13.0	<	12.9	4.2	0.9	1.3	0.7	0.6	0.7	8.8	76,581	
Idaho	10.3	<	10.3	4.7	1.3	0.2	0.5	0.2	0.7	7.4	19,279	
Montana	10.9	<	10.8	6.2	0.4	0.4	0.5	0.1	0.6	8.7	14,617	
Utah	11.7	<	11.7	6.0	0.5	1.8	0.6	<	0.6	8.1	30,010	
Wyoming	15.9	<	15.9	6.6	2.8	0.9	0.6	0.1	0.7	10.9	9,275	
Far West	13.1	0.2	12.9	4.1	1.3	0.8	0.8	1.2	0.5	8.5	929,153	
Alaska	15.6	-	15.6	6.4	0.8	1.9	0.7	0.1	0.9	11.2	13,785	
California	13.7	0.3	13.4	3.9	1.4	0.7	0.8	1.6	0.5	8.5	683,002	
Hawaii	5.6	-	5.6	<	<	0.4	0.6	<	0.2	4.2	27,389	
Nevada	13.2	<	13.1	4.0	1.2	0.9	0.8	0.1	0.8	9.4	31,593	
Oregon	12.5	<	12.5	5.4	0.8	0.5	0.6	<	0.8	9.7	58,962	
Washington	11.3	<	11.3	5.0	0.9	1.0	0.5	<	0.7	8.1	114,422	

- represents zero
 < rounds to zero

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Public Employment and Public Employee Retirement Systems

The tables in this section were derived from files located on the Bureau of the Census web site (www.census.gov/govs/www/index.html), and *Compendium of Public Employment: 1992*.

The data are presented both as total employment and as full-time equivalent employment. The latter is a statistic computed by the Bureau of the Census 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 the 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 earning son investments. Employee contributions to state systems include local employees if applicable. 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" refer to administrative costs.

Table 87 shows the cash and investment holdings of state and local retirement systems from 1975 to 1994. 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 1952-1994
 (thousands)

Year	Total Full-Time Equivalent Public Employment			Exhibit: Total Federal ¹
	Total	State	Local	
1952	4,012	958	3,054	2,054
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	8,258	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
1993	16,442	3,891	9,552	2,999
1994	16,865	3,917	9,996	2,952

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 1929-1994

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
1965	13,243	2,588	2,654	2,028	5,973	-	-	-	-	-	100.0%	19.5%	20.0%	15.3%	45.1%
1970	16,093	2,881	3,065	2,755	7,392	4.0%	2.2%	2.9%	6.3%	4.4%	100.0	17.9	19.0	17.1	45.9
1971	16,029	2,872	2,713	2,832	7,612	-0.4	-0.3	-11.5	2.8	3.0	100.0	17.9	16.9	17.7	47.5
1972	16,081	2,795	2,322	2,957	8,007	0.3	-2.7	-14.4	4.4	5.2	100.0	17.4	14.4	18.4	49.8
1973	16,390	2,786	2,252	3,013	8,339	1.9	-0.3	-3.0	1.9	4.1	100.0	17.0	13.7	18.4	50.9
1974	16,790	2,874	2,162	3,155	8,599	2.4	3.2	-4.0	4.7	3.1	100.0	17.1	12.9	18.8	51.2
1975	17,102	2,890	2,128	3,271	8,813	1.9	0.6	-1.6	3.7	2.5	100.0	16.9	12.4	19.1	51.5
1976	17,094	2,843	2,082	3,343	8,826	0.0	-1.6	-2.2	2.2	0.1	100.0	16.6	12.2	19.6	51.6
1977	17,534	2,848	2,075	3,491	9,120	2.6	0.2	-0.3	4.4	3.3	100.0	16.2	11.8	19.9	52.0
1978	17,690	2,885	2,062	3,539	9,204	0.9	1.3	-0.6	1.4	0.9	100.0	16.3	11.7	20.0	52.0
1979	17,998	2,869	2,027	3,699	9,403	1.7	-0.6	-1.7	4.5	2.2	100.0	15.9	11.3	20.6	52.2
1980	18,264	2,898	2,051	3,753	9,562	1.5	1.0	1.2	1.5	1.7	100.0	15.9	11.2	20.5	52.4
1981	18,051	2,865	2,083	3,726	9,377	-1.2	-1.1	1.6	-0.7	-1.9	100.0	15.9	11.5	20.6	51.9
1982	17,970	2,848	2,109	3,764	9,249	-0.4	-0.6	1.2	1.0	-1.4	100.0	15.8	11.7	20.9	51.5
1983	18,157	2,874	2,123	3,816	9,344	1.0	0.9	0.7	1.4	1.0	100.0	15.8	11.7	21.0	51.5
1984	18,573	2,942	2,138	3,898	9,595	2.3	2.4	0.7	2.1	2.7	100.0	15.8	11.5	21.0	51.7
1985	18,841	3,021	2,151	3,984	9,685	1.4	2.7	0.6	2.2	0.9	100.0	16.0	11.4	21.1	51.4
1986	19,102	3,019	2,169	4,068	9,846	1.4	-0.1	0.8	2.1	1.7	100.0	15.8	11.4	21.3	51.5
1987	19,456	3,091	2,174	4,115	10,076	1.9	2.4	0.2	1.2	2.3	100.0	15.9	11.2	21.2	51.8
1988	19,726	3,112	2,138	4,236	10,240	1.4	0.7	-1.7	2.9	1.6	100.0	15.8	10.8	21.5	51.9
1989	20,009	3,114	2,130	4,365	10,400	1.4	0.1	-0.4	3.0	1.6	100.0	15.6	10.6	21.8	52.0
1990	20,412	3,105	2,044	4,503	10,760	2.0	-0.3	-4.0	3.2	3.5	100.0	15.2	10.0	22.1	52.7
1991	20,540	3,103	1,986	4,521	10,930	0.6	-0.1	-2.8	0.4	1.6	100.0	15.1	9.7	22.0	53.2
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
1993	20,528	2,999	1,705	4,673	11,151	-0.1	-1.6	-5.6	1.7	0.4	100.0	14.6	8.3	22.8	54.3
1994	21,031	2,952	1,610	4,694	11,775	2.5	-1.6	-5.6	0.4	5.6	100.0	14.0	7.7	22.3	56.0

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 81
Public Employees, By State, 1994

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	19,371,274	2,902,909	4,693,529	11,774,836	3,916,710	9,995,517	150	384
New England	850,004	122,969	257,638	534,691	215,138	456,080		
Connecticut	220,915	24,510	72,877	123,528	63,224	107,844	193	329
Maine	98,510	13,616	26,083	58,811	21,331	45,644	172	368
Massachusetts	346,010	59,588	98,960	247,050	82,067	214,678	136	355
New Hampshire	77,516	8,665	22,471	46,380	17,182	37,552	151	330
Rhode Island	65,810	10,884	22,862	32,064	18,772	28,926	188	290
Vermont	41,243	5,706	14,385	26,858	12,562	21,436	217	370
Mideast	3,476,127	686,707	724,900	2,064,520	631,675	1,809,421		
Delaware	50,786	5,760	25,207	19,819	20,578	17,645	291	250
District of Columbia ²	256,317	204,267	n.a.	52,050	n.a.	50,520	n.a.	886
Maryland	415,949	132,526	93,433	189,990	80,260	170,250	160	340
New Jersey	559,277	72,215	125,076	361,986	107,876	321,698	136	407
New York	1,445,510	145,216	298,375	1,001,919	272,629	878,448	150	483
Pennsylvania	748,288	126,723	182,809	438,756	150,332	370,860	125	308
Great Lakes	3,009,190	330,443	715,760	1,993,202	566,067	1,601,255		
Illinois	817,340	105,850	165,849	545,641	133,950	441,876	114	376
Indiana	399,534	41,728	111,797	246,009	90,255	210,389	157	366
Michigan	655,477	60,364	171,318	423,795	132,134	328,541	139	346
Ohio	792,443	92,286	178,661	521,496	141,040	421,438	127	380
Wisconsin	344,396	30,215	88,135	256,261	68,688	199,011	135	392
Plains	1,479,137	180,217	376,213	959,238	308,618	735,674		
Iowa	229,339	20,945	62,177	146,217	50,474	113,378	178	401
Kansas	208,571	26,467	56,966	151,605	47,836	120,488	187	472
Minnesota	378,123	34,289	85,990	257,844	70,648	191,233	155	419
Missouri	383,482	64,396	96,258	222,828	79,886	185,493	151	351
Nebraska	147,918	16,023	35,188	96,707	29,321	75,660	181	466
North Dakota	72,737	8,033	21,547	43,157	16,201	22,113	254	347
South Dakota	58,967	10,064	18,087	40,880	14,252	27,309	198	379
Southeast	4,367,406	692,412	1,229,735	2,715,123	1,052,773	2,403,821		
Alabama	331,708	54,920	98,401	178,387	84,289	160,212	200	380
Arkansas	177,463	20,160	56,105	101,198	48,803	86,548	199	353
Florida	914,400	114,040	192,899	607,461	170,709	527,205	122	378
Georgia	475,511	91,808	130,296	345,215	114,407	314,166	162	445

Table 81 (cont.)
Public Employees, By State, 1994

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 (continued)								
Kentucky	266,928	36,102	85,825	145,001	72,965	127,966	191	334
Louisiana	325,638	34,802	107,661	183,175	91,636	166,066	212	385
Mississippi	215,530	25,095	55,352	135,083	48,629	118,729	182	445
North Carolina	506,607	54,206	129,520	322,881	112,128	277,559	159	393
South Carolina	264,383	30,416	90,549	143,418	76,487	131,696	209	359
Tennessee	352,184	52,807	94,350	205,027	79,530	184,728	154	357
Virginia	430,226	160,360	148,281	281,945	119,375	249,927	182	381
West Virginia	106,828	17,696	40,496	66,332	33,815	59,019	186	324
Southwest	2,042,603	285,246	504,090	1,322,591	429,233	1,178,353		
Arizona	288,581	40,384	70,595	177,602	57,044	156,216	140	383
New Mexico	127,047	27,204	52,155	74,892	41,581	66,135	251	400
Oklahoma	231,531	42,120	82,676	148,855	68,065	126,863	209	389
Texas	1,395,444	175,538	298,664	921,242	262,543	829,139	143	451
Rocky Mountain	676,231	118,452	185,966	391,237	143,902	310,703		
Colorado	304,129	56,811	74,694	172,624	53,876	140,783	147	385
Idaho	94,028	11,040	26,544	56,444	21,029	44,789	186	395
Montana	71,361	12,704	23,109	48,252	16,811	37,855	196	442
Utah	161,012	31,177	48,680	81,155	41,054	60,572	215	317
Wyoming	45,701	6,720	12,939	32,762	11,132	26,704	234	561
Far West	2,869,922	442,761	699,227	1,794,234	569,304	1,500,210		
Alaska	72,547	15,036	26,266	31,245	22,939	24,665	379	407
California	2,024,812	294,507	393,656	1,336,649	327,035	1,119,998	104	356
Hawaii	106,714	24,581	66,834	15,299	53,109	14,377	450	122
Nevada	88,857	12,338	21,268	55,251	19,379	49,339	133	339
Oregon	232,652	29,999	64,609	138,044	50,884	109,221	165	354
Washington	344,340	66,300	126,594	217,746	95,958	182,610	180	342

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.

n.a. - not applicable

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 82

State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1994¹

Region and State	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994		
										Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions)
United States	8.3%	8.6%	9.2%	7.8%	7.7%	8.3%	8.1%	7.9%	7.9%	8.0%	100%	438,535
New England	7.2	7.4	8.5	7.2	6.4	6.7	6.6	6.6	6.6	7.0	87	22,997
Connecticut	6.5	6.8	7.1	6.1	6.0	6.6	6.6	6.6	6.4	7.1	89	6,772
Maine	7.8	7.9	8.5	7.6	7.1	7.9	7.9	7.7	7.5	8.0	100	1,837
Massachusetts	7.3	7.5	8.9	7.8	6.5	6.5	6.3	6.3	6.3	6.6	83	10,109
New Hampshire	7.4	6.9	7.8	6.2	5.5	5.7	5.9	5.9	6.1	6.3	79	1,620
Rhode Island	7.2	7.8	8.9	8.2	7.6	7.9	7.8	7.8	7.8	7.9	98	1,710
Vermont	8.6	9.0	9.8	7.7	7.5	8.2	8.0	8.1	8.9	8.4	105	948
Mideast	7.7	8.6	9.8	8.0	8.0	8.6	8.3	8.1	8.2	8.3	104	90,620
Delaware	6.3	8.0	8.2	7.6	7.8	8.1	7.4	7.5	7.1	7.2	90	1,208
District of Columbia ²	7.6	11.1	14.1	13.1	12.8	15.0	14.4	12.8	11.8	12.0	150	2,117
Maryland	7.5	7.9	9.4	8.4	7.3	7.9	7.5	7.2	7.2	7.2	90	8,659
New Jersey	6.8	6.9	8.3	7.3	6.8	7.3	7.5	7.4	7.5	7.9	98	17,045
New York	8.8	10.2	11.1	8.9	9.5	10.2	9.8	9.7	9.6	9.7	121	44,512
Pennsylvania	6.4	7.1	7.8	6.5	6.2	6.6	6.4	5.9	6.4	6.5	82	17,080
Great Lakes	7.7	8.2	8.6	7.6	7.5	7.9	7.9	7.6	7.6	7.8	97	70,273
Illinois	7.1	7.9	8.6	7.2	7.0	7.3	7.2	6.9	7.0	7.1	89	19,159
Indiana	8.2	7.7	7.5	7.0	7.2	8.0	8.0	7.7	7.6	7.6	95	8,563
Michigan	8.7	9.5	9.7	8.9	8.6	8.6	8.6	8.3	8.5	8.2	103	16,393
Ohio	6.8	7.1	7.7	7.0	7.1	7.7	7.7	7.4	7.3	7.8	97	17,394
Wisconsin	9.1	9.4	9.6	8.4	8.3	8.3	8.7	8.8	8.3	8.6	107	8,764
Plains	8.3	8.6	8.7	7.9	7.6	8.3	8.1	7.9	7.9	8.1	101	29,272
Iowa	8.5	8.5	8.6	8.1	8.3	9.3	8.8	8.8	8.8	9.0	112	4,704
Kansas	9.4	8.7	8.2	7.4	7.6	8.5	8.4	8.9	8.6	8.7	108	4,442
Minnesota	9.6	9.4	10.1	8.5	8.2	8.9	8.9	8.2	8.3	8.6	108	8,445
Missouri	6.5	7.5	8.1	6.8	6.4	6.8	6.7	6.5	6.5	6.7	83	6,856
Nebraska	8.4	9.3	8.8	9.0	8.1	9.0	8.9	8.5	8.4	8.8	110	2,808
North Dakota	9.5	10.3	8.0	9.2	9.2	9.2	9.2	9.7	9.2	9.4	117	1,019
South Dakota	9.9	9.9	9.1	7.9	7.6	7.8	7.6	7.5	7.6	7.8	98	998
Southeast	8.5	8.2	8.6	7.8	7.7	8.2	7.9	7.7	7.6	7.8	97	91,696
Alabama	8.3	8.3	8.8	8.6	8.8	8.9	8.8	8.3	8.2	8.4	104	6,107
Arkansas	7.7	7.5	7.6	7.4	7.4	7.6	7.9	8.1	7.8	8.1	101	3,207
Florida	8.9	8.3	9.0	6.8	6.6	7.5	7.1	6.8	6.8	6.8	84	19,585
Georgia	7.9	8.1	9.2	8.4	7.8	8.4	8.0	8.0	8.1	8.1	101	11,003

Table 82 (cont.)
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1965-1994

Region and State	1965	1970	1975	1980	1985	1990	1991	1992	1993	1994		
										Percentage of State Personal Income	Percentage of U.S. Average (U.S. = 100)	Total Payroll (millions)
Southeast (continued)												
Kentucky	8.0	7.7	7.8	7.2	7.2	8.2	8.4	8.2	7.6	10.0	125	6,517
Louisiana	10.0	9.4	9.3	7.8	8.7	9.1	9.0	8.3	8.3	8.2	102	6,022
Mississippi	9.2	8.8	9.2	8.3	8.9	9.4	9.1	8.9	8.9	9.5	119	3,736
North Carolina	8.5	8.2	8.5	8.7	8.4	8.7	8.4	8.2	8.2	8.0	100	10,672
South Carolina	7.8	8.1	8.9	8.7	8.6	8.9	8.5	8.3	8.3	8.3	104	5,181
Tennessee	9.0	8.2	8.5	8.1	7.6	7.9	7.5	7.2	7.1	7.2	90	6,966
Virginia	7.5	7.9	8.6	7.3	7.0	7.6	7.3	7.2	7.1	7.2	90	10,347
West Virginia	8.5	8.7	8.4	8.4	8.8	8.8	8.4	8.0	7.9	8.0	99	2,355
Southwest	8.5	8.2	9.8	7.5	7.8	8.6	8.5	8.1	8.2	8.3	104	42,247
Arizona	10.6	9.9	11.4	9.5	8.8	9.3	9.0	8.5	8.9	8.7	108	6,339
New Mexico	10.6	10.8	11.4	10.2	10.0	10.7	10.8	9.9	10.3	9.9	123	2,637
Oklahoma	8.4	8.0	8.1	7.2	7.8	8.5	8.4	8.1	8.0	8.2	102	4,596
Texas	8.0	7.8	8.4	7.1	7.5	8.3	8.3	7.9	8.0	8.2	102	28,674
Rocky Mountain	10.0	9.5	10.1	8.4	8.6	9.2	9.3	8.7	8.6	8.5	106	12,933
Colorado	9.7	9.3	10.3	8.0	7.9	8.8	9.0	8.3	8.1	7.8	97	6,112
Idaho	9.6	8.4	9.3	7.9	8.0	8.5	8.6	8.8	8.4	8.5	107	1,654
Montana	10.2	9.8	10.5	9.2	9.9	10.1	10.5	9.1	9.6	9.7	122	1,444
Utah	10.3	10.1	9.8	9.1	9.2	9.2	9.2	8.7	8.8	9.0	113	2,752
Wyoming	11.1	11.1	10.5	9.0	11.7	12.4	11.9	10.5	10.4	10.5	132	971
Far West	10.2	9.9	10.4	8.2	8.0	8.7	8.6	8.2	8.4	8.3	104	78,498
Alaska	13.2	12.3	13.9	14.9	16.4	15.6	15.4	15.4	14.5	15.5	193	2,109
California	10.2	9.9	10.9	8.1	7.9	8.7	8.6	8.0	8.2	8.2	102	56,898
Hawaii	9.6	9.7	9.7	8.0	7.6	8.4	8.4	8.3	8.1	7.8	97	2,147
Nevada	8.9	9.4	9.8	7.4	8.2	8.5	7.9	8.0	7.5	7.5	93	2,312
Oregon	10.1	9.9	10.8	8.7	8.7	8.9	9.0	8.8	8.8	8.6	108	5,122
Washington	9.9	10.1	10.1	8.5	8.3	8.6	8.6	8.4	8.5	8.6	107	9,911

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 83

State and Local Employees, Estimated Annual Full Time Earnings, Selected Years 1965-1993

Region and State	Earnings as a Percentage of U.S. Average												Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹	
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992			1993
United States	\$5,916	\$8,364	\$11,532	\$16,044	\$22,620	\$24,108	\$25,068	\$26,244	\$27,516	\$28,740	\$29,748	\$30,816	\$30,832	100	31,382
New England	95	96	93	94	95	95	96	99	102	102	102	102	108	109	34,278
Connecticut	110	111	103	102	107	108	111	118	120	122	123	125	125	126	39,587
Maine	83	79	78	86	82	81	83	84	85	88	90	86	85	87	27,435
Massachusetts	103	103	102	104	103	103	104	107	107	106	106	107	107	109	34,116
New Hampshire	87	90	85	85	83	86	86	90	92	94	94	95	94	94	29,573
Rhode Island	95	99	100	104	107	107	108	108	109	110	109	110	111	114	35,865
Vermont	88	92	88	86	85	86	87	89	100	91	92	92	90	89	27,821
Mideast	104	105	109	108	109	109	110	111	111	112	112	113	118	119	37,208
Delaware	93	94	91	92	95	94	96	97	98	98	96	100	97	101	31,592
District of Columbia ²	114	108	131	133	131	129	130	127	124	126	127	124	127	133	41,735
Maryland	100	104	106	104	108	108	110	111	113	113	111	110	110	110	34,497
New Jersey	109	108	107	105	107	109	109	111	113	114	119	120	124	126	39,673
New York	115	116	119	111	116	114	116	120	120	119	120	123	125	124	38,877
Pennsylvania	94	98	101	101	98	98	96	98	99	101	103	103	103	104	32,783
Great Lakes	103	104	103	105	101	103	102	102	101	101	102	103	102	103	32,320
Illinois	109	111	114	110	104	108	106	106	105	103	103	104	104	106	33,204
Indiana	97	91	86	89	88	89	89	89	89	91	90	89	89	91	28,448
Michigan	111	118	116	120	114	119	115	115	113	113	114	116	113	113	35,509
Ohio	94	95	95	98	95	96	98	97	96	96	96	97	96	98	30,886
Wisconsin	105	106	102	108	102	103	102	102	101	100	105	107	101	103	32,280
Plains	89	88	89	92	90	91	89	90	89	89	89	88	89	89	28,012
Iowa	89	90	94	95	91	91	92	93	93	96	92	93	91	91	28,697
Kansas	85	83	85	86	86	84	83	85	85	84	83	84	85	84	26,387
Minnesota	104	107	107	108	109	117	117	112	110	111	111	108	105	102	32,148
Missouri	88	88	87	86	86	88	85	87	85	85	84	82	82	83	25,941
Nebraska	84	84	83	89	84	85	82	87	87	87	87	85	84	85	26,693
North Dakota	88	85	88	98	97	96	88	91	90	88	88	88	84	84	26,504
South Dakota	84	79	81	81	76	76	75	74	75	76	76	76	76	76	23,888
Southeast	79	78	79	82	82	81	80	80	80	81	80	79	82	83	26,126
Alabama	76	74	80	82	85	82	80	81	78	79	78	77	78	79	24,898
Arkansas	71	67	72	74	75	75	72	71	70	70	73	74	73	75	23,676
Florida	85	91	91	89	90	92	94	94	94	92	90	88	89	90	28,095
Georgia	74	77	78	78	81	82	81	80	81	80	79	78	81	82	25,701

Table 83 (cont.)

State and Local Employees, Estimated Annual Full Time Earnings, Selected Years 1965-1993

Region and State	Earnings as a Percentage of U.S. Average													Percentage of U.S. Average (U.S. = 100)	Average Annual Earnings ¹
	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993		
Southeast (continued)															
Kentucky	82	82	81	85	81	80	79	78	78	81	83	82	80	82	25,638
Louisiana	82	79	76	80	82	78	75	76	75	76	76	76	76	74	23,363
Mississippi	66	65	70	71	69	67	66	68	70	68	67	67	69	71	22,323
North Carolina	90	86	83	86	88	87	88	88	89	90	88	85	85	87	27,363
South Carolina	74	74	75	80	80	80	79	80	80	79	78	79	78	79	24,802
Tennessee	78	75	77	83	82	80	81	79	82	81	80	80	81	84	26,336
Virginia	87	90	89	90	91	91	92	94	94	94	91	90	90	89	28,023
West Virginia	81	78	75	81	79	80	77	75	74	79	77	77	80	81	25,326
Southwest	90	88	88	92	93	91	90	87	87	86	85	84	84	83	26,080
Arizona	106	105	104	108	109	108	112	104	104	104	101	98	96	95	29,656
New Mexico	90	85	84	89	87	86	82	80	80	80	80	78	78	78	24,476
Oklahoma	80	79	77	81	81	83	82	79	77	77	75	76	74	75	23,545
Texas	85	84	87	89	91	89	87	86	85	84	84	84	85	83	25,991
Rocky Mountain	93	87	89	97	95	92	90	89	87	87	88	86	90	91	28,428
Colorado	97	94	100	104	107	105	102	104	101	101	102	101	102	100	31,433
Idaho	84	78	83	89	84	80	79	83	79	78	81	80	78	80	25,112
Montana	95	87	89	93	91	88	86	84	84	83	84	81	81	84	26,361
Utah	96	91	86	99	95	89	87	85	85	86	87	84	83	86	27,009
Wyoming	95	85	89	100	99	97	93	90	88	87	87	84	82	82	25,584
Far West	113	110	110	113	118	116	115	113	113	114	114	114	123	121	37,952
Alaska	151	146	158	163	166	163	158	149	145	147	140	133	138	142	44,463
California	132	127	125	126	127	129	130	127	128	130	130	129	128	125	39,330
Hawaii	105	114	112	105	99	94	94	95	98	99	102	104	105	101	31,807
Nevada	107	106	103	107	105	104	105	103	104	107	107	108	108	107	33,718
Oregon	104	100	102	105	101	100	98	98	97	97	98	101	103	102	31,945
Washington	109	108	110	116	110	108	106	105	104	104	105	107	114	114	35,619

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 84

State and Local Employment, Full Time Equivalent, Per 10,000 population, Selected Years¹

Region and State	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
United States	358	420	476	488	476	492	496	505	513	526	523	524	521	534
New England														
Connecticut	321	371	417	445	451	472	479	484	487	477	473	461	473	522
Maine	336	412	446	458	462	475	492	502	524	524	523	528	513	540
Massachusetts	360	401	457	500	457	480	493	501	495	480	465	462	470	491
New Hampshire	337	361	432	450	435	458	437	441	466	446	462	466	462	482
Rhode Island	319	379	456	471	436	440	451	465	478	470	465	474	475	481
Vermont	362	424	486	481	474	481	496	531	528	546	533	536	602	588
Mideast														
Delaware	392	472	532	526	514	524	541	546	533	564	544	547	544	540
District of Columbia ²	401	643	726	762	785	817	893	876	919	939	926	928	887	897
Maryland	358	411	496	547	476	500	498	508	513	519	506	488	494	497
New Jersey	316	374	456	502	485	497	500	516	525	538	539	536	527	544
New York	406	514	535	539	589	609	628	634	635	640	622	635	618	622
Pennsylvania	303	351	401	401	379	390	395	395	397	411	406	425	426	428
Great Lakes														
Illinois	331	396	446	446	435	446	447	449	462	491	490	488	481	491
Indiana	361	383	434	451	447	467	470	488	490	515	515	526	510	523
Michigan	365	404	470	470	459	485	485	485	458	494	513	488	489	486
Ohio	323	366	410	438	435	453	460	462	473	483	485	490	480	507
Wisconsin	360	414	463	480	471	505	488	491	499	511	517	522	514	529
Plains														
Iowa	386	432	483	508	510	555	540	560	575	593	587	554	580	579
Kansas	436	470	511	536	537	564	556	582	598	621	620	623	642	660
Minnesota	370	425	480	498	468	471	481	483	516	534	530	536	538	570
Missouri	322	392	442	465	437	440	446	451	465	479	478	477	488	500
Nebraska	399	498	564	590	565	591	607	593	598	616	617	620	619	648
North Dakota	391	450	466	502	503	540	548	539	545	548	560	590	601	602
South Dakota	383	483	482	500	495	507	521	504	514	540	541	551	559	578
Southeast														
Alabama	316	394	450	504	486	497	499	510	529	563	568	569	573	580
Arkansas	296	380	424	465	454	462	465	478	489	512	519	536	541	552
Florida	396	434	485	471	444	454	454	471	497	507	495	492	485	499
Georgia	345	432	523	563	534	540	552	562	575	590	579	588	596	607
Kentucky	301	356	432	423	428	445	455	464	494	514	527	525	511	524
Louisiana	380	438	517	532	530	527	530	526	535	569	574	582	583	597
Mississippi	339	422	468	514	528	525	542	551	566	590	586	594	585	627
North Carolina	304	372	443	508	487	488	504	513	520	529	536	539	560	552
South Carolina	300	397	473	515	504	527	527	533	538	560	562	560	558	571
Tennessee	360	414	475	490	459	474	479	494	499	521	505	505	508	508
Virginia	324	396	487	503	495	513	516	521	536	545	538	541	544	564
West Virginia	348	412	478	511	500	497	501	504	497	514	507	509	498	510
Southwest														
Arizona	372	435	509	506	458	486	481	489	509	507	505	520	521	524
New Mexico	399	486	563	589	559	564	592	610	609	641	650	647	654	651
Oklahoma	367	420	480	524	509	524	525	533	543	578	583	585	587	597
Texas	346	405	476	488	490	495	500	516	526	547	548	560	562	599
Rocky Mountain														
Colorado	436	484	539	515	488	529	537	530	537	560	551	534	524	531
Idaho	390	455	508	481	470	506	519	507	519	558	550	563	559	581
Montana	411	479	557	556	525	541	544	540	611	645	644	658	621	640
Utah	392	449	497	463	452	481	480	485	491	510	513	513	526	533
Wyoming	496	603	628	643	695	707	714	741	768	778	778	785	761	797
Far West														
Alaska	454	515	722	803	799	770	758	789	813	786	772	784	734	794
California	397	447	497	468	436	461	463	474	473	476	470	463	458	461
Hawaii	389	496	489	503	479	502	505	517	525	566	567	556	567	573
Nevada	424	519	554	501	489	497	500	498	477	507	488	497	471	479
Oregon	426	463	522	514	485	501	520	522	524	537	540	521	510	519
Washington	406	469	502	495	474	498	515	512	514	524	531	536	510	508

¹ Number of employees is for October.² The Bureau of the Census classifies the District of Columbia as a municipality.Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 85
State-Local Employee Retirement Systems
Receipts and Payments, Selected Years 1975-1994
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
ALL SYSTEMS												
Receipts	\$18,898	\$37,313	\$71,262	\$88,149	\$99,381	\$97,580	\$100,125	\$111,338	\$108,240	\$126,805	\$135,411	\$138,682
Employee Contributions	4,488	6,466	9,468	10,586	11,241	11,882	12,862	13,853	16,268	16,028	16,494	17,338
Government Contributions	9,116	17,532	27,247	28,599	30,384	30,642	31,286	32,578	33,164	33,554	35,588	36,766
From State Governments	4,093	7,581	12,227	12,446	13,500	13,108	13,249	13,995	14,473	13,931	15,157	15,517
From Local Governments	5,023	9,951	15,172	16,152	16,884	17,534	18,037	18,583	18,691	19,623	20,431	21,249
Earnings on Investments	5,294	13,315	34,546	48,965	57,756	55,056	55,978	64,907	58,808	77,222	83,329	84,578
Payments	\$7,490	\$14,008	\$24,414	\$27,299	\$30,495	\$33,099	\$36,174	\$39,757	\$43,479	\$48,385	\$53,463	\$58,547
Benefits	6,540	12,207	21,999	24,442	27,386	29,724	32,992	35,966	39,421	44,195	49,110	53,402
Withdrawals	950	1,801	2,414	2,079	2,308	2,414	2,122	2,430	2,607	2,440	2,535	3,027
Other	-	-	509	778	801	960	1,060	1,361	1,451	1,750	1,818	2,118
Excess of Receipts over payments	\$11,408	\$23,305	\$46,848	\$60,850	\$68,886	\$64,481	\$63,951	\$71,581	\$64,761	\$78,420	\$81,948	\$80,135
STATE												
Receipts	\$14,208	\$28,603	\$55,791	\$68,982	\$77,706	\$76,444	\$81,090	\$89,162	\$85,576	\$100,026	\$109,390	\$113,223
Employee Contributions	3,552	5,285	7,901	8,939	9,428	9,942	10,813	11,648	12,563	13,326	13,778	14,736
Government Contributions	6,597	13,010	20,751	21,693	23,258	23,394	24,357	25,502	26,007	24,932	28,046	29,110
From State Governments	3,974	7,399	11,976	12,162	13,199	12,798	13,155	13,964	14,455	13,930	15,155	15,515
From Local Governments	2,623	5,611	8,944	9,531	10,159	10,596	11,202	11,538	11,553	11,002	12,891	13,595
Earnings on Investments	4,059	10,308	27,139	38,350	45,021	43,108	45,919	52,012	47,006	61,768	67,566	69,377
Payments	\$5,207	\$10,257	\$18,602	\$20,472	\$22,734	\$24,861	\$27,705	\$30,536	\$33,297	\$36,929	\$41,257	\$45,307
Benefits	4,480	8,809	16,183	18,187	20,537	22,445	25,277	27,562	30,167	33,762	37,890	41,237
Withdrawals	727	1,448	2,047	1,691	1,652	1,765	1,702	2,041	2,156	2,001	2,138	2,574
Other	-	-	372	595	545	652	725	933	974	1,166	1,229	1,496
Excess of Receipts over payments	\$9,001	\$18,346	\$37,189	\$48,510	\$54,972	\$51,383	\$53,385	\$58,626	\$52,280	\$63,097	\$68,133	\$67,916
LOCAL												
Receipts	\$4,691	\$8,709	\$15,470	\$19,167	\$21,674	\$21,136	\$19,036	\$22,177	\$22,664	\$26,778	\$26,022	\$25,459
Employee Contributions	936	1,180	1,567	1,647	1,814	1,941	2,048	2,205	3,705	2,702	2,716	2,602
Government Contributions	2,519	4,521	6,496	6,906	7,126	7,248	6,929	7,077	7,156	8,622	7,542	7,656
From State Governments	119	181	251	284	301	310	94	32	18	2	367	357
From Local Governments	2,400	4,340	6,226	6,622	6,825	6,938	6,835	7,045	7,138	8,621	7,175	7,299
Earnings on Investments	1,236	3,008	7,407	10,615	12,735	11,948	10,059	12,895	11,803	15,454	15,763	15,201
Payments	\$2,283	\$3,752	\$6,321	\$6,827	\$7,761	\$8,237	\$8,469	\$9,221	\$10,183	\$11,456	\$12,206	\$13,240
Benefits	2,060	3,399	5,816	6,255	6,849	7,280	7,716	8,404	9,255	10,432	11,221	12,166
Withdrawals	223	353	367	389	656	650	420	389	451	439	397	454
Other	-	-	138	184	256	308	334	428	477	584	588	620
Excess of Receipts over payments	\$2,408	\$4,957	\$9,149	\$12,340	\$13,913	\$12,899	\$1,056	\$12,956	\$12,480	\$15,322	\$13,816	\$12,219

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee Retirement Systems of State and Local Governments: [year] and www.census.gov/govs/www/index.htm*

State-Local Employee Retirement Systems, Percentage Distribution of Receipts, 1975-1994

	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
ALL SYSTEMS												
Receipts	100.0%	100.0%	100.0%	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	12.6	12.2	12.5
Government Contributions	48.2	47.0	38.2	32.4	30.6	31.4	31.2	29.3	30.6	26.5	26.3	26.5
From State Governments	21.7	20.3	17.2	14.1	13.6	13.4	13.2	12.6	13.4	11.0	11.2	11.2
From Local Governments	26.6	26.7	21.3	18.3	17.0	18.0	18.0	16.7	17.3	15.5	15.1	15.3
Earnings on Investments	28.0	35.7	48.5	55.5	58.1	56.4	55.9	58.3	54.3	60.9	61.5	61.0
STATE												
Receipts	100.0%	100.0%	100.0%	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	13.3	12.6	13.0
Government Contributions	46.4	45.5	37.2	31.4	29.9	30.6	30.0	28.6	30.4	24.9	25.6	25.7
From State Governments	28.0	25.9	21.5	17.6	17.0	16.7	16.2	15.7	16.9	13.9	13.9	13.7
From Local Governments	18.5	19.6	16.0	13.8	13.1	13.9	13.8	12.9	13.5	11.0	11.8	12.0
Earnings on Investments	28.6	36.0	48.6	55.6	57.9	56.4	56.6	58.3	54.9	61.8	61.8	61.3
LOCAL												
Receipts	100.0%	100.0%	100.0%	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	10.1	10.4	10.2
Government Contributions	53.7	51.9	42.0	36.0	32.9	34.3	36.4	31.9	31.6	32.2	29.0	30.1
From State Governments	2.5	2.1	1.6	1.5	1.4	1.5	0.5	0.1	0.1	0.0	1.4	1.4
From Local Governments	51.2	49.8	40.2	34.5	31.5	32.8	35.9	31.8	31.5	32.2	27.6	28.7
Earnings on Investments	26.3	34.5	47.9	55.4	58.8	56.5	52.8	58.1	52.1	57.7	60.6	59.7

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee Retirement Systems of State and Local Governments [year]* and the files 93sret.wk1 and 94sret.wk1 on www.census.gov

Table 87
State-Local Employee Retirement Systems, Cash and Investment Holdings, Selected Years 1975-94
(millions)

	1975	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
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	\$866,131	\$929,399	\$1,025,381
Cash and Deposits	2,020	4,220	17,213	16,167	40,351	41,627	56,141	54,072	49,904	54,164	67,418	57,102
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	4,301	5,095	3,593	4,318	4,639	4,435	6,129	5,928
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	49,728	61,289	51,174
Securities	95,383	179,483	349,356	405,612	452,728	496,382	544,449	620,702	681,342	737,194	788,928	910,870
Governmental	7,296	36,775	109,404	118,240	147,036	153,726	161,104	178,383	193,465	187,936	209,400	224,710
Federal Government	6,569	32,750	108,122	117,044	146,630	152,998	160,713	177,912	192,996	187,422	208,807	223,894
United States Treasury	2,215	17,520	77,285	88,283	115,753	119,347	122,926	140,105	149,095	141,280	170,076	186,615
Federal Agency	4,354	15,230	30,837	28,761	30,677	33,651	37,786	37,807	43,900	46,142	38,731	37,279
State and Local Government	728	4,025	1,282	1,196	606	728	391	471	469	514	593	815
Nongovernmental	88,087	142,708	239,952	287,372	305,692	342,655	383,346	442,319	487,878	549,259	579,528	686,160
Corporate Bonds	53,600	75,037	82,409	93,044	92,168	113,739	132,692	151,216	158,811	169,883	178,958	213,344
Corporate Stocks	21,762	38,590	103,639	135,304	163,356	185,854	193,937	214,919	243,904	259,891	304,098	346,431
Mortgages	7,328	12,843	25,421	31,518	28,759	20,965	18,020	27,864	23,611	25,556	19,464	17,766
Funds Held in Trust	0	0	n.a.	n.a.	10,832	9,823	16,756	18,308	25,057	24,718	28,683	29,893
Other Nongovernmental Securities	5,397	16,238	28,189	27,506	10,577	12,274	21,941	30,012	36,495	69,210	47,732	78,726
Other Investments	660	1,524	7,864	14,942	19,775	24,598	28,189	46,027	52,159	74,773	73,053	57,409
Real Property	n.a.	0	3,800	5,600	6,292	11,480	9,811	15,888	18,566	38,471	23,640	25,084
Miscellaneous Investments	n.a.	0	4,064	9,342	13,482	13,118	18,378	30,139	33,592	36,302	45,206	32,325
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%	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	6.3	7.3	5.6
Cash and Demand Deposits	n.a.	n.a.	n.a.	n.a.	0.8	0.9	0.6	0.6	0.6	0.5	0.7	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	5.7	6.6	5.0
Securities	97.3	96.9	93.3	92.9	88.3	88.2	86.6	86.1	87.0	85.1	84.9	88.8
Governmental	7.4	19.9	29.2	27.1	28.7	27.3	25.6	24.7	24.7	21.7	22.5	21.9
Federal Government	6.7	17.7	28.9	26.8	28.6	27.2	25.6	24.7	24.6	21.6	22.5	21.8
United States Treasury	2.3	9.5	20.6	20.2	22.6	21.2	19.5	19.4	19.0	16.3	18.3	18.2
Federal Agency	4.4	8.2	8.2	6.6	6.0	6.0	6.0	5.2	5.6	5.3	4.2	3.6
State and Local Government	0.7	2.2	0.3	0.3	0.1	0.1	0.1	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	63.4	62.4	66.9
Corporate Bonds	54.7	40.5	22.0	21.3	18.0	20.2	21.1	21.0	20.3	19.6	19.3	20.8
Corporate Stocks	22.2	20.8	27.7	31.0	31.9	33.0	30.8	29.8	31.1	30.0	32.7	33.8
Mortgages	7.5	6.9	6.8	7.2	5.6	3.7	2.9	3.9	3.0	3.0	2.1	1.7
Funds Held in Trust	n.a.	n.a.	n.a.	n.a.	2.1	1.7	2.7	2.5	3.2	2.9	3.1	2.9
Other Nongovernmental Securities	5.5	8.8	7.5	6.3	2.1	2.2	3.5	4.2	4.7	8.0	5.1	7.7
Other Investments	0.7	0.8	2.1	3.4	3.9	4.4	4.5	6.4	6.7	8.6	7.9	5.6
Real Property	n.a.	n.a.	1.0	1.3	1.2	2.0	1.6	2.2	2.4	4.4	2.5	2.4
Miscellaneous Investments	n.a.	n.a.	1.1	2.1	2.6	2.3	2.9	4.2	4.3	4.2	4.9	3.2

n.a. - not available

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: [year]*, and the files 93slret.wk1 and 94slret.wk1 on www.census.gov

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 solely 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 1929-1994

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								
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	43.8	33.8	4.5	5.5	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	5,052.9	4,082.9	371.9	598.1	83.7	67.6	6.2	9.9	100.0	80.8	7.4	11.8
1993	5,452.3	4,436.2	389.7	626.4	83.2	67.7	5.9	9.6	100.0	81.4	7.1	11.5
1994	5,796.0	4,721.3	411.0	663.7	83.6	68.1	5.9	9.6	100.0	81.5	7.1	11.5

Note: Figures include debt amounts held in government accounts.

¹Total debt outstanding at the end of 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.

Source: American Council computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances: [year]* and www.census.gov/govs/www/index.html. GDP from Table 2.

Table 89
State-Local Debt, by Type, FY 1994
(millions)

Region and State	Long-Term				Net Change from Prior Fiscal Year			
	Total	Short-Term	Non-		Total	Short-Term	Long-Term	
			Guaranteed	Guaranteed			Guaranteed	Non-Guaranteed
United States	\$1,074,660	\$26,666	\$345,518	\$702,476	\$58,359	\$3,931	\$25,342	\$29,086
New England	73,493	1,806	34,020	37,667	3,826	(112)	3,399	539
Connecticut	17,962	277	12,349	5,336	1,143	(7)	2,221	(1,071)
Maine	4,557	79	1,536	2,942	45	55	(16)	6
Massachusetts	35,898	1,410	15,726	18,762	1,410	(56)	745	720
New Hampshire	6,693	2	1,719	4,972	437	(36)	82	391
Rhode Island	6,307	23	1,983	4,300	614	(57)	226	445
Vermont	2,076	15	706	1,355	178	(11)	141	47
Mideast	258,095	8,742	94,887	154,466	17,387	667	7,702	9,017
Delaware	4,574	63	1,066	3,445	(151)	1	(38)	(113)
District of Columbia ²	4,437	0	3,637	800	(643)	0	99	(741)
Maryland	21,062	59	9,567	11,436	1,001	(63)	587	477
New Jersey	39,350	1,267	12,630	25,453	2,212	(97)	1,799	510
New York	133,402	6,746	48,742	77,914	10,566	914	3,907	5,746
Pennsylvania	55,270	608	19,244	35,418	4,401	(88)	1,349	3,139
Great Lakes	132,641	3,218	49,505	79,918	6,898	693	4,607	1,598
Illinois	46,434	382	19,391	26,662	2,961	(48)	2,213	796
Indiana	13,249	513	1,879	10,857	468	51	16	400
Michigan	28,121	309	9,567	18,244	1,761	95	893	773
Ohio	27,485	1,246	9,556	16,683	1,026	476	1,257	(707)
Wisconsin	17,353	769	9,112	7,472	681	119	228	335
Plains	58,759	986	17,477	40,296	1,742	(351)	2,142	(48)
Iowa	5,880	81	1,819	3,980	277	(67)	194	150
Kansas	7,982	87	2,327	5,568	(42)	15	162	(220)
Minnesota	21,973	764	8,811	12,398	969	(229)	1,540	(342)
Missouri	12,721	38	2,948	9,736	719	(69)	110	678
Nebraska	6,168	13	924	5,232	(27)	(1)	100	(126)
North Dakota	1,721	3	311	1,407	(61)	1	(40)	(22)
South Dakota	2,314	0	338	1,975	(93)	(1)	75	(166)
Southeast	212,148	997	51,358	159,794	6,946	18	1,170	5,758
Alabama	11,293	17	4,311	6,965	(138)	(28)	482	(592)
Arkansas	4,983	29	1,181	3,773	13	5	197	(189)
Florida	60,467	8	7,674	52,785	1,337	(46)	(2,007)	3,390
Georgia	20,716	128	6,227	14,360	614	18	691	(95)
Kentucky	18,736	0	1,304	17,431	1,391	(3)	88	1,305
Louisiana	16,982	20	6,287	10,675	(876)	(62)	(118)	(695)
Mississippi	5,794	10	2,280	3,504	610	(10)	362	258
North Carolina	20,186	359	6,296	13,531	1,581	202	1,072	308
South Carolina	12,157	135	3,490	8,532	1,093	(25)	409	709
Tennessee	12,474	219	5,030	7,225	(59)	(26)	(6)	(26)
Virginia	22,039	60	6,740	15,240	1,432	(10)	76	1,365
West Virginia	6,321	10	539	5,772	(52)	4	(76)	21
Southwest	102,307	855	33,929	67,523	1,549	394	1,592	(437)
Arizona	19,181	200	5,853	13,128	364	158	572	(366)
New Mexico	4,679	4	903	3,772	182	1	51	130
Oklahoma	8,740	1	1,329	7,410	(94)	(5)	179	(268)
Texas	69,706	649	25,844	43,213	1,097	240	790	67
Rocky Mountain	35,413	80	6,437	28,896	3,812	21	(250)	4,041
Colorado	17,930	11	3,795	14,124	3,527	10	(507)	4,024
Idaho	2,148	30	510	1,608	138	4	115	19
Montana	2,955	11	481	2,463	259	0	51	207
Utah	10,595	26	1,431	9,138	2	6	144	(147)
Wyoming	1,786	4	221	1,562	(114)	1	(52)	(63)
Far West	201,804	9,983	57,905	133,917	16,329	2,732	4,980	8,618
Alaska	7,380	7	2,066	5,307	(879)	3	(78)	(805)
California	140,939	9,792	28,982	102,165	17,616	2,753	3,678	11,186
Hawaii	7,093	42	4,596	2,455	345	(8)	309	45
Nevada	6,648	7	3,627	3,014	89	(6)	238	(143)
Oregon	10,984	74	7,084	3,826	280	37	(109)	353
Washington	28,761	61	11,550	17,150	(1,123)	(48)	942	(2,017)

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: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 90
State-Local Debt, by Type, Per Capita, FY 1994

Region and State					Net Change from Prior Fiscal Year				Exhibit: 7/1/94
	Total	Short-Term	Long-Term		Total ¹	Short-Term	Long-Term		Population (thousands)
			Guaranteed	Non-Guaranteed			Guaranteed	Non-Guaranteed	
United States	\$4,128	102	\$1,327	\$2,698	\$224	\$15	\$97	\$112	260,341
New England	5,538	136	2,564	2,838	288	(8)	256	41	13,270
Connecticut	5,485	85	3,771	1,629	349	(2)	678	(327)	3,275
Maine	3,675	63	1,239	2,373	36	44	(13)	5	1,240
Massachusetts	5,942	233	2,603	3,106	233	(9)	123	119	6,041
New Hampshire	5,887	1	1,512	4,373	384	(31)	72	344	1,137
Rhode Island	6,326	24	1,989	4,313	616	(57)	227	447	997
Vermont	3,580	26	1,218	2,336	306	(18)	243	82	580
Mideast	5,812	197	2,137	3,478	392	15	173	203	44,407
Delaware	6,478	89	1,510	4,880	(214)	1	(54)	(160)	706
District of Columbia ²	7,785	<	6,381	1,403	(1,127)	-	173	(1,301)	570
Maryland	4,207	12	1,911	2,284	200	(13)	117	95	5,006
New Jersey	4,978	160	1,598	3,220	280	(12)	228	65	7,904
New York	7,342	371	2,683	4,288	582	50	215	316	18,169
Pennsylvania	4,586	50	1,597	2,939	365	(7)	112	260	12,052
Great Lakes	3,072	75	1,146	1,851	160	16	107	37	43,184
Illinois	3,951	32	1,650	2,269	252	(4)	188	68	11,752
Indiana	2,303	89	327	1,888	81	9	3	70	5,752
Michigan	2,961	33	1,008	1,921	185	10	94	81	9,496
Ohio	2,476	112	861	1,503	92	43	113	(64)	11,102
Wisconsin	3,415	151	1,793	1,470	134	23	45	66	5,082
Plains	3,220	54	958	2,208	95	(19)	117	(3)	18,247
Iowa	2,078	29	643	1,407	98	(24)	69	53	2,829
Kansas	3,125	34	911	2,180	(17)	6	64	(86)	2,554
Minnesota	4,811	167	1,929	2,715	212	(50)	337	(75)	4,567
Missouri	2,393	7	555	1,832	135	(13)	21	127	5,315
Nebraska	3,800	8	569	3,224	(17)	(1)	62	(77)	1,623
North Dakota	2,697	4	487	2,206	(95)	2	(62)	(35)	638
South Dakota	3,209	1	469	2,740	(129)	(1)	103	(231)	721
Southeast	3,380	16	818	2,546	111	0	19	92	62,774
Alabama	2,677	4	1,022	1,651	(33)	(7)	114	(140)	4,219
Arkansas	2,031	12	481	1,538	5	2	80	(77)	2,453
Florida	4,334	1	550	3,783	96	(3)	(144)	243	13,953
Georgia	2,936	18	883	2,035	87	3	98	(14)	7,055

Table 90 (cont.)
State-Local Debt, by Type, Per Capita, FY 1994

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year				Population 7/1/94 (thousands)
			Guaranteed	Non-Guaranteed	Total	Short-Term	Long-Term		
							Guaranteed	Non-Guaranteed	
Southeast (continued)									
Kentucky	4,896	<	341	4,555	363	(1)	23	341	3,827
Louisiana	3,936	5	1,457	2,474	(203)	(14)	(27)	(161)	4,315
Mississippi	2,171	4	854	1,313	229	(4)	136	97	2,669
North Carolina	2,855	51	891	1,914	224	29	152	43	7,070
South Carolina	3,318	37	952	2,329	298	(7)	112	193	3,664
Tennessee	2,410	42	972	1,396	(11)	(5)	(1)	(5)	5,175
Virginia	3,364	9	1,029	2,326	219	(2)	12	208	6,552
West Virginia	3,469	5	296	3,168	(28)	2	(42)	11	1,822
Southwest	3,739	31	1,240	2,468	57	14	58	(16)	27,365
Arizona	4,707	49	1,436	3,222	89	39	140	(90)	4,075
New Mexico	2,829	2	546	2,281	110	1	31	78	1,654
Oklahoma	2,683	<	408	2,275	(29)	(2)	55	(82)	3,258
Texas	3,793	35	1,406	2,351	60	13	43	4	18,378
Rocky Mountain	4,411	10	802	3,599	475	3	(31)	503	8,029
Colorado	4,904	3	1,038	3,863	965	3	(139)	1,101	3,656
Idaho	1,895	26	450	1,420	122	3	101	17	1,133
Montana	3,452	13	562	2,877	303	<	60	242	856
Utah	5,553	13	750	4,789	1	3	75	(77)	1,908
Wyoming	3,752	7	464	3,281	(239)	3	(109)	(133)	476
Far West	4,682	232	1,343	3,107	379	63	116	200	43,102
Alaska	12,178	11	3,409	8,758	(1,450)	6	(128)	(1,328)	606
California	4,484	312	922	3,250	560	88	117	356	31,431
Hawaii	6,016	36	3,898	2,082	293	(7)	262	38	1,179
Nevada	4,563	5	2,490	2,069	61	(4)	163	(98)	1,457
Oregon	3,559	24	2,295	1,240	91	12	(35)	114	3,086
Washington	5,383	11	2,162	3,210	(210)	(9)	176	(378)	5,343

< rounds to zero

- represents zero

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 91
State Debt, By Type FY 1994
(millions)

Region and State	Net Change from Prior Fiscal Year							
	Total	Short-Term	Long-Term		Total ¹	Short-Term	Long-Term	
			Guaranteed	Non-Guaranteed			Guaranteed	Non-Guaranteed
United States	\$523,473	\$4,912	\$406,086	\$112,475	\$133,752	\$1,042	\$302,569	(\$169,860)
New England	70,418	449	48,520	21,449	17,909	37	26,879	(9,419)
Connecticut	22,814	5	13,594	9,215	9,971	<	6,200	3,766
Maine	12,069	2	8,780	3,287	9,069	2	8,235	832
Massachusetts	11,639	-	9,130	2,509	(13,409)	(367)	(2,261)	(11,148)
New Hampshire	2,652	2	1,683	968	(2,590)	2	939	(3,531)
Rhode Island	18,748	423	13,248	5,077	13,790	384	12,050	1,317
Vermont	2,497	17	2,086	394	1,078	17	1,716	(655)
Mideast²	26,066	14	19,408	6,645	(79,291)	(837)	(1,626)	(77,679)
Delaware	3,982	10	3,388	585	502	(1)	2,818	(2,326)
Maryland	3,522	-	2,993	529	(5,209)	-	709	(5,918)
New Jersey	6,399	-	5,651	748	(15,362)	(17)	2,056	(17,418)
New York	1,916	4	1,731	181	(56,878)	(420)	(7,881)	(49,001)
Pennsylvania	10,246	-	5,645	4,601	(2,344)	(399)	672	(3,016)
Great Lakes	70,020	360	51,239	18,422	13,615	246	38,318	(25,062)
Illinois	1,281	-	1,281	-	(18,605)	(7)	(4,691)	(13,915)
Indiana	26,665	6	20,350	6,310	21,218	(5)	20,350	863
Michigan	38,512	354	26,327	11,832	27,509	350	25,151	2,003
Ohio	757	-	757	-	(11,637)	(92)	(2,118)	(9,519)
Wisconsin	2,805	-	2,525	280	(4,869)	-	(374)	(4,495)
Plains	37,137	142	32,610	4,386	19,559	51	30,060	(10,643)
Iowa	5,572	6	5,567	-	3,748	(7)	5,567	(1,825)
Kansas	1,990	15	1,975	-	1,055	15	1,975	(935)
Minnesota	12,826	5	11,501	1,320	8,682	4	9,790	(1,112)
Missouri	2,931	-	2,066	864	(3,509)	(76)	1,227	(4,736)
Nebraska	2,352	8	2,100	244	765	8	2,100	(1,343)
North Dakota	5,564	-	4,538	1,027	4,734	-	4,538	197
South Dakota	5,902	108	4,864	930	4,084	108	4,864	(888)
Southeast	136,239	370	114,197	21,672	72,595	59	101,310	(29,085)
Alabama	5,097	4	3,850	1,243	928	3	2,644	(1,720)
Arkansas	1,978	2	1,810	166	60	1	1,642	(1,583)
Florida	-	-	-	-	(13,634)	(1)	(1,339)	(12,295)
Georgia	15,625	1	14,564	1,060	11,107	1	11,589	(483)

Table 91 (cont.)
State Debt, By Type, FY 1994
(millions)

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year			
			Guaranteed	Non-Guaranteed	Total	Short-Term	Long-Term	
							Guaranteed	Non-Guaranteed
Southeast (continued)								
Kentucky	1,103	<	1,103	-	(5,717)	<	1,073	(6,790)
Louisiana	6,759	-	6,744	15	(2,765)	(61)	3,338	(6,103)
Mississippi	6,135	-	4,351	1,784	4,476	-	3,639	837
North Carolina	75,365	354	64,724	10,288	71,364	354	64,139	6,871
South Carolina	6,869	8	5,535	1,325	2,090	(113)	4,651	(2,569)
Tennessee	1,680	<	1,680	-	(817)	(126)	1,027	(1,845)
Virginia	2,050	<	1,570	480	(5,388)	<	970	(6,358)
West Virginia	13,576	1	8,265	5,311	10,892	1	7,937	2,954
Southwest	48,616	243	40,567	7,806	31,366	240	35,914	(4,791)
Arizona	3,536	-	3,170	365	483	-	3,170	(2,687)
New Mexico	26,485	9	22,885	3,591	24,890	7	22,731	2,150
Oklahoma	15,204	118	12,000	3,087	11,285	117	11,740	(572)
Texas	3,390	116	2,511	763	(5,293)	116	(1,728)	(3,681)
Rocky Mountain	43,580	52	31,993	11,534	34,473	29	31,401	3,020
Colorado	3,265	<	3,263	3	149	<	3,240	(3,092)
Idaho	8,018	42	5,104	2,872	6,729	42	5,104	1,583
Montana	7,374	10	6,502	862	5,633	1	6,310	(686)
Utah	14,205	<	9,377	4,827	12,027	(14)	8,999	3,027
Wyoming	10,717	-	7,748	2,969	9,936	-	7,748	2,188
Far West	90,695	3,283	66,849	20,562	26,694	1,216	39,612	(16,201)
Alaska	3,930	3	3,582	345	(494)	<	3,127	(3,624)
California	63,717	3,280	44,840	15,596	24,433	1,269	31,415	(10,262)
Hawaii	8,940	-	5,174	3,766	3,967	(50)	2,406	1,561
Nevada	1,468	<	1,468	-	(183)	(1)	700	(884)
Oregon	4,228	<	3,872	355	(1,593)	<	(1,023)	(570)
Washington	8,411	-	7,912	499	565	(1)	2,988	(2,423)

< rounds to zero
- represents 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: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Table 92
State Debt, By Type, Per Capita, FY 1994

Region and State					Net Change from Prior Fiscal Year				Population (thousands)
	Total	Short-Term	Long-Term		Total ¹	Short-Term	Long-Term		
			Guaranteed	Non-Guaranteed			Guaranteed	Non-Guaranteed	
United States	\$2,011	\$19	\$1,560	\$432	\$514	\$4	\$1,162	(\$652)	260,341
New England	5,307	34	3,656	1,616	1,350	3	2,026	(710)	13,270
Connecticut	6,966	2	4,151	2,814	3,045	(0)	1,893	1,150	3,275
Maine	9,733	2	7,080	2,650	7,314	2	6,641	671	1,240
Massachusetts	1,927	-	1,511	415	(2,220)	(61)	(374)	(1,845)	6,041
New Hampshire	2,333	2	1,480	851	(2,278)	2	826	(3,105)	1,137
Rhode Island	18,804	424	13,288	5,092	13,831	385	12,086	1,321	997
Vermont	4,305	30	3,596	680	1,859	29	2,959	(1,129)	580
Mideast²	595	0	443	152	(1,809)	(19)	(37)	(1,772)	43,837
Delaware	5,640	14	4,798	828	712	(1)	3,992	(3,294)	706
Maryland	704	-	598	106	(1,041)	-	142	(1,182)	5,006
New Jersey	810	-	715	95	(1,944)	(2)	260	(2,204)	7,904
New York	105	<	95	10	(3,131)	(23)	(434)	(2,697)	18,169
Pennsylvania	850	-	468	382	(194)	(33)	56	(250)	12,052
Great Lakes	1,621	8	1,187	427	315	6	887	(580)	43,184
Illinois	109	-	109	-	(1,583)	(1)	(399)	(1,184)	11,752
Indiana	4,636	1	3,538	1,097	3,689	(1)	3,538	150	5,752
Michigan	4,056	37	2,772	1,246	2,897	37	2,649	211	9,496
Ohio	68	-	68	-	(1,048)	(8)	(191)	(857)	11,102
Wisconsin	552	-	497	55	(958)	-	(74)	(885)	5,082
Plains	2,035	8	1,787	240	1,072	3	1,647	(583)	18,247
Iowa	1,970	2	1,968	-	1,325	(2)	1,968	(645)	2,829
Kansas	779	6	773	-	413	6	773	(366)	2,554
Minnesota	2,808	1	2,518	289	1,901	1	2,144	(244)	4,567
Missouri	551	-	389	163	(660)	(14)	231	(891)	5,315
Nebraska	1,449	5	1,294	151	471	5	1,294	(827)	1,623
North Dakota	8,721	-	7,112	1,609	7,420	-	7,112	308	638
South Dakota	8,186	150	6,746	1,290	5,664	150	6,746	(1,232)	721
Southeast	2,170	6	1,819	345	1,156	1	1,614	(463)	62,774
Alabama	1,208	1	913	295	220	1	627	(408)	4,219
Arkansas	807	1	738	68	25	<	669	(645)	2,453
Florida	-	-	-	-	(977)	<	(96)	(881)	13,953
Georgia	2,215	<	2,064	150	1,574	<	1,643	(69)	7,055

Exhibit:
 7/1/94
 Population
 (thousands)

Table 92 (cont.)
State Debt, By Type, Per Capita, FY 1994

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year				Population (thousands)
			Guaranteed	Non-Guaranteed	Total	Short-Term	Long-Term		
							Guaranteed	Non-Guaranteed	
Southeast (continued)									
Kentucky	288	<	288	-	(1,494)	<	280	(1,774)	3,827
Louisiana	1,566	-	1,563	4	(641)	(14)	774	(1,414)	4,315
Mississippi	2,299	-	1,630	668	1,677	-	1,363	314	2,669
North Carolina	10,660	50	9,155	1,455	10,094	50	9,072	972	7,070
South Carolina	1,875	2	1,511	362	570	(31)	1,269	(701)	3,664
Tennessee	325	<	325	-	(158)	(24)	199	(357)	5,175
Virginia	313	<	240	73	(822)	<	148	(970)	6,552
West Virginia	7,451	€	4,536	2,915	5,978	<	4,356	1,621	1,822
Southwest	1,777	9	1,482	285	1,146	9	1,312	(175)	27,365
Arizona	868	-	778	90	119	-	778	(659)	4,075
New Mexico	16,013	5	13,836	2,171	15,048	4	13,743	1,300	1,654
Oklahoma	4,667	36	3,683	947	3,464	36	3,603	(176)	3,258
Texas	184	6	137	41	(288)	6	(94)	(200)	18,378
Rocky Mountain	5,428	7	3,985	1,437	4,294	4	3,911	376	8,029
Colorado	893	<	892	1	41	<	886	(846)	3,656
Idaho	7,077	37	4,505	2,535	5,939	37	4,505	1,397	1,133
Montana	8,614	11	7,596	1,008	6,581	1	7,372	(802)	856
Utah	7,445	<	4,915	2,530	6,303	(7)	4,717	1,586	1,908
Wyoming	22,514	-	16,276	6,238	20,874	-	16,276	4,597	476
Far West	2,104	76	1,551	477	619	28	919	(376)	43,102
Alaska	6,485	5	5,911	569	(815)	<	5,160	(5,979)	606
California	2,027	104	1,427	496	777	40	999	(326)	31,431
Hawaii	7,583	-	4,388	3,195	3,365	(42)	2,041	1,324	1,179
Nevada	1,008	<	1,008	-	(126)	(1)	480	(606)	1,457
Oregon	1,370	<	1,255	115	(516)	<	(332)	(185)	3,086
Washington	1,574	-	1,481	93	106	<	559	(453)	5,343

< rounds to zero

- represents zero

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

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

Source: American Council computations based on data supplied by the U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Exhibit:
7/1/94

Table 93
Local Debt by Type, FY 1994
(millions)

Region and State	Net Change from Prior Fiscal Year							
	Total	Short-Term	Long-Term		Total ¹	Short-Term	Long-Term	
			Guaranteed	Non-Guaranteed			Guaranteed	Non-Guaranteed
United States	\$663,662	\$21,754	\$233,043	\$408,865	\$37,082	\$2,889	\$16,384	\$17,809
New England	17,456	1,438	9,891	6,127	710	-67	911	-133
Connecticut	4,363	272	3,134	956	392	-7	400	-2
Maine	1,564	79	1,007	479	51	55	0	-3
Massachusetts	9,218	1,056	3,894	4,268	144	-43	305	-118
New Hampshire	1,042	2	971	70	28	-36	77	-13
Rhode Island	763	15	658	90	67	-27	99	-5
Vermont	507	15	226	265	27	-11	30	7
Mideast	143,925	7,947	72,837	63,141	9,425	722	6,687	2,016
Delaware	1,176	53	482	642	-58	1	-54	-5
District of Columbia	4,437	-	3,637	800	-643	-	99	-741
Maryland	11,932	59	7,058	4,815	602	-63	363	303
New Jersey	16,455	1,258	9,039	6,159	1,097	-89	1,803	-617
New York	68,324	6,392	38,454	23,478	4,707	984	3,231	492
Pennsylvania	41,599	186	14,167	27,246	3,719	-111	1,246	2,585
Great Lakes	75,343	3,084	35,819	36,440	6,119	673	3,842	1,604
Illinois	26,079	376	13,081	12,622	2,499	-47	1,874	671
Indiana	7,676	507	1,879	5,290	353	57	16	280
Michigan	16,615	304	8,247	8,064	1,264	95	748	422
Ohio	15,367	1,128	6,469	7,770	1,395	450	1,045	-101
Wisconsin	9,605	769	6,143	2,694	608	119	158	331
Plains	40,897	960	14,831	25,106	1,549	-287	2,046	-210
Iowa	3,890	66	1,819	2,005	124	-70	194	-
Kansas	6,879	87	2,327	4,465	-210	15	162	-388
Minnesota	17,622	764	7,028	9,830	762	-229	1,468	-477
Missouri	6,209	28	2,085	4,096	724	-2	87	639
Nebraska	4,700	12	924	3,764	92	-1	100	-7
North Dakota	964	3	311	651	12	1	-40	51
South Dakota	633	-	338	295	45	-	75	-28
Southeast	146,577	764	37,458	108,355	5,329	96	156	5,077
Alabama	7,439	14	3,068	4,358	178	-31	445	-236
Arkansas	3,171	28	1,014	2,129	120	4	199	-83
Florida	45,902	7	6,614	39,280	407	-46	-1,728	2,181
Georgia	15,542	128	2,461	12,953	-41	18	-100	41

Table 93 (cont.)
Local Debt by Type, FY 1994
(millions)

Region and State	Long-Term			Long-Term		
	Total	Short-Term	Non-Guaranteed	Total ¹	Short-Term	Non-Guaranteed
Southeast (Continued)						
Kentucky	11,992	-	1,289	10,703	-	1,467
Louisiana	8,201	18	3,001	5,182	-3	-73
Mississippi	3,728	10	1,415	2,303	-10	203
North Carolina	15,649	359	5,270	10,020	202	1,045
South Carolina	7,184	27	2,560	4,598	-12	1,021
Tennessee	9,846	103	4,267	5,476	-16	-62
Virginia	14,127	60	6,241	7,827	-10	958
West Virginia	3,796	10	259	3,527	4	107
Southwest	84,150	850	28,200	55,100	392	646
Arizona	16,011	200	5,487	10,323	158	246
New Mexico	2,944	-	722	2,222	-	44
Oklahoma	4,868	1	974	3,893	-5	-48
Texas	60,328	649	21,017	38,663	240	403
Rocky Mountain	25,957	55	5,796	20,105	19	3,485
Colorado	14,667	11	3,792	10,864	10	3,381
Idaho	867	30	510	328	4	147
Montana	847	3	237	608	1	-99
Utah	8,492	8	1,037	7,447	3	92
Wyoming	1,084	4	221	859	1	-35
Far West	129,357	6,555	28,211	94,491	1,471	9,949
Alaska	3,794	4	1,721	2,070	4	-37
California	92,818	6,512	13,386	72,920	1,484	10,791
Hawaii	1,947	-	1,723	224	-	223
Nevada	4,964	5	2,660	2,299	-6	58
Oregon	5,339	74	2,482	2,782	37	456
Washington	20,496	60	6,240	14,196	-48	-1,541
- represents zero						
¹ Total change is the change in short-term and long-term debt.						
Source: American Council on Intergovernmental Relations, Bureau of the Census, www.census.gov/govs/www/index.html						
Net Change from Prior Fiscal Year						
	Long-Term			Long-Term		
	Guaranteed	Non-Guaranteed	Non-Guaranteed	Guaranteed	Non-Guaranteed	Non-Guaranteed
1,367	103	-	1,467	-73	-3	1
-70	1	-10	203	-10	210	2
213	630	202	1,045	202	630	213
669	364	-12	1,021	-12	364	669
70	-116	-16	-62	-16	-116	70
790	178	-10	958	-10	178	790
132	-29	4	107	4	-29	132
-263	516	392	646	392	516	-263
-119	207	158	246	158	207	-119
21	24	-	44	-	24	21
-126	84	-5	-48	-5	84	-126
-39	202	240	403	240	202	-39
3,764	-298	19	3,485	19	-298	3,764
3,858	-487	10	3,381	10	-487	3,858
28	115	4	147	4	115	28
-99	-1	1	-99	1	-1	-99
-38	128	3	92	3	128	-38
15	-52	1	-35	1	-52	15
5,955	2,524	1,471	9,949	1,471	2,524	5,955
-74	33	4	-37	4	33	-74
7,800	1,507	1,484	10,791	1,484	1,507	7,800
19	204	-	223	-	204	19
26	38	-6	58	-6	38	26
234	185	37	456	37	185	234
-2,050	556	-48	-1,541	-48	556	-2,050

Table 94
Local Debt by Type, Per Capita, FY 1994

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year				Population (thousands)
			Guaranteed	Non-Guaranteed	Total ¹	Short-Term	Long-Term		
							Guaranteed	Non-Guaranteed	
United States	\$2,549	\$84	\$895	\$1,570	\$142	\$11	\$63	\$68	260,341
New England	1,315	108	745	462	54	-5	69	-10	13,270
Connecticut	1,332	83	957	292	120	-2	122	-1	3,275
Maine	1,261	63	812	386	41	44	<	-2	1,240
Massachusetts	1,526	175	645	706	24	-7	50	-20	6,041
New Hampshire	917	1	854	61	25	-31	68	-11	1,137
Rhode Island	765	15	660	90	68	-27	99	-5	997
Vermont	873	26	390	457	46	-18	52	12	580
Mideast	3,241	179	1,640	1,422	212	16	151	45	44,407
Delaware	1,666	74	682	910	-82	2	-76	-8	706
District of Columbia ²	7,785	-	6,381	1,403	-1,127	-	173	-1,301	570
Maryland	2,384	12	1,410	962	120	-13	72	60	5,006
New Jersey	2,082	159	1,144	779	139	-11	228	-78	7,904
New York	3,760	352	2,116	1,292	259	54	178	27	18,169
Pennsylvania	3,452	15	1,175	2,261	309	-9	103	214	12,052
Great Lakes	1,745	71	829	844	142	16	89	37	43,184
Illinois	2,219	32	1,113	1,074	213	-4	159	57	11,752
Indiana	1,335	88	327	920	61	10	3	49	5,752
Michigan	1,750	32	868	849	133	10	79	44	9,496
Ohio	1,384	102	583	700	126	41	94	-9	11,102
Wisconsin	1,890	151	1,209	530	120	23	31	65	5,082
Plains	2,241	53	813	1,376	85	-16	112	-12	18,247
Iowa	1,375	23	643	709	44	-25	69	-	2,829
Kansas	2,693	34	911	1,748	-82	6	64	-152	2,554
Minnesota	3,859	167	1,539	2,152	167	-50	321	-104	4,567
Missouri	1,168	5	392	771	136	<	16	120	5,315
Nebraska	2,896	8	569	2,319	57	-1	62	-4	1,623
North Dakota	1,511	4	487	1,020	19	2	-62	79	638
South Dakota	879	-	469	409	63	-	103	-39	721
Southeast	2,335	12	597	1,726	85	2	2	81	62,774
Alabama	1,763	3	727	1,033	42	-7	105	-56	4,219
Arkansas	1,293	11	413	868	49	1	81	-34	2,453
Florida	3,290	1	474	2,815	29	-3	-124	156	13,953
Georgia	2,203	18	349	1,836	-6	3	-14	6	7,055

Exhibit:
7/1/94

Table 94 (cont.)
Local Debt by Type, Per Capita, FY 1994

Region and State	Total	Short-Term	Long-Term		Net Change from Prior Fiscal Year				Population (thousands)
			Guaranteed	Non-Guaranteed	Total	Short-Term	Long-Term		
							Guaranteed	Non-Guaranteed	
Southeast (continued)									
Kentucky	3,134	0	337	2,797	383	(1)	27	357	3,827
Louisiana	1,900	4	695	1,201	(17)	(1)	0	(16)	4,315
Mississippi	1,397	4	530	863	76	(4)	79	1	2,669
North Carolina	2,213	51	745	1,417	148	29	89	30	7,070
South Carolina	1,961	7	699	1,255	279	(3)	99	183	3,664
Tennessee	1,903	20	825	1,058	(12)	(3)	(22)	14	5,175
Virginia	2,156	9	952	1,195	146	(2)	27	121	6,552
West Virginia	2,083	5	142	1,936	59	2	(16)	72	1,822
Southwest	3,075	31	1,031	2,014	24	14	19	(10)	27,365
Arizona	3,929	49	1,347	2,533	60	39	51	(29)	4,075
New Mexico	1,780	0	437	1,343	27	(0)	15	13	1,654
Oklahoma	1,494	0	299	1,195	(15)	(2)	26	(39)	3,258
Texas	3,283	35	1,144	2,104	22	13	11	(2)	18,378
Rocky Mountain	3,233	7	722	2,504	434	2	(37)	469	8,029
Colorado	4,012	3	1,037	2,972	925	3	(133)	1,055	3,656
Idaho	765	26	450	289	130	4	101	25	1,133
Montana	990	3	277	710	(116)	1	(1)	(116)	856
Utah	4,451	4	543	3,903	48	1	67	(20)	1,908
Wyoming	2,277	7	464	1,805	(75)	3	(109)	32	476
Far West	3,001	154	655	2,192	231	34	59	138	43,102
Alaska	6,261	7	2,839	3,415	(61)	6	55	(121)	606
California	2,953	207	426	2,320	343	47	48	248	31,431
Hawaii	1,651	0	1,462	190	189	0	173	16	1,179
Nevada	3,407	3	1,825	1,578	40	(4)	26	18	1,457
Oregon	1,730	24	804	902	148	12	60	76	3,086
Washington	3,836	11	1,168	2,657	(288)	(9)	104	(384)	5,343

- represents zero

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

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

Source: American Council computations based on U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html

Special Features

The tables in this section were prepared by Fiscal Planning Services, Inc. (FPSi) and allow a look at major federal domestic assistance programs, historically and in comparison to one another.

Tables 95 through 97 provide an overview of six major domestic assistance programs (food stamps, highway programs, title I education grants, AFDC, Medicare and Medicaid). Medicare is shown in two separate columns one showing grant amounts for its hospital insurance (HI), the other its supplemental medical insurance (SI) component. Table 95 contains total dollars expended in 1994. Table 96 is a per capita representation of the same figures, and may be more useful for a state-by-state comparison. Similarly, Table 97, provides the

figures as a percentage of U.S. average. It should be noted that a state-by-state comparison of the figures should take into account the different factors affecting the distribution (for example, the effect of geographical size on highway expenditure, and the percentage of elderly population on Medicare expenditure).

Tables 98 to 100 and 102 to 105 show expenditures for each of the above mentioned programs separately, for the years 1991 through 1995.

Table 101 shows Medicaid matching rates for the years 1995 through 1997 and the percentage change from year to year.

Table 95
Federal Expenditures on Select Domestic Assistance Programs, by State, FY 1994
(millions)

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid
United States	\$22,697,428	\$16,115,163	\$6,037,349	\$14,755,200	\$120,408,328	\$60,947,342	\$80,686,688
New England	758,962	1,617,545	232,580	912,325	7,452,258	3,574,434	5,070,871
Connecticut	152,201	310,204	49,306	230,626	1,685,593	871,264	1,164,813
Maine	110,689	79,188	24,130	56,257	644,242	263,687	604,372
Massachusetts	330,322	982,322	113,567	462,168	3,902,036	1,856,178	2,191,841
New Hampshire	45,677	76,973	13,450	36,933	443,115	191,511	488,406
Rhode Island	75,833	99,432	20,321	85,668	526,274	288,375	435,186
Vermont	44,240	69,426	11,806	40,673	250,998	103,419	186,253
Mideast	3,915,580	2,415,921	1,117,752	3,410,178	25,798,881	13,545,453	18,712,617
Delaware	47,890	63,272	12,669	24,867	267,727	144,996	152,378
District of Columbia	86,198	81,946	20,313	105,951	496,380	239,324	373,756
Maryland	350,118	294,934	80,214	206,790	2,167,563	1,067,639	1,176,037
New Jersey	485,057	443,080	143,891	363,086	4,479,848	2,316,804	2,448,318
New York	1,944,955	825,408	578,014	2,095,737	10,318,342	5,812,409	10,614,663
Pennsylvania	1,001,362	707,281	282,651	613,747	8,069,021	3,964,281	3,947,465
Great Lakes	3,614,587	2,284,984	1,050,493	2,384,603	22,416,077	10,203,531	12,175,222
Illinois	1,069,488	568,829	289,483	519,444	6,838,332	2,799,649	2,724,779
Indiana	414,782	340,449	98,118	183,604	2,441,365	1,081,925	1,645,334
Michigan	834,132	454,623	278,142	721,659	5,156,629	2,669,894	2,858,157
Ohio	1,075,761	601,154	274,268	684,467	5,566,915	2,530,246	3,472,896
Wisconsin	220,424	319,929	110,482	275,429	2,412,836	1,121,817	1,474,056
Plains	1,157,410	1,245,968	339,604	726,336	9,473,010	3,585,677	5,040,106
Iowa	145,044	199,481	47,178	102,030	1,490,988	621,280	694,387
Kansas	145,916	175,589	45,681	97,973	1,394,156	537,403	599,967
Minnesota	229,135	170,559	76,413	245,889	1,813,634	828,168	1,388,700
Missouri	482,794	357,502	108,170	190,071	3,217,369	992,400	1,573,280
Nebraska	79,285	129,688	28,390	50,438	808,760	325,971	421,313
North Dakota	34,085	99,406	15,691	21,289	397,399	148,078	159,060
South Dakota	41,151	113,743	18,081	18,646	350,704	132,377	203,399
Southeast	6,243,122	3,762,555	1,486,618	2,195,753	26,260,114	13,253,377	19,848,828
Alabama	453,354	279,337	116,682	83,712	1,888,761	834,667	1,279,514
Arkansas	212,035	193,915	70,789	49,839	1,155,273	643,015	821,638
Florida	1,323,717	682,984	262,500	520,892	7,756,931	4,746,271	2,920,389
Georgia	695,207	454,727	152,855	341,912	2,061,830	1,203,024	2,055,881

Table 95 (cont.)
Federal Expenditures on Select Domestic Assistance Programs, by State, FY 1994
(millions)

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid
Southeast (continued)							
Kentucky	416,301	234,308	115,497	164,542	1,702,490	546,905	1,310,018
Louisiana	642,373	235,426	175,811	133,469	1,829,964	682,932	3,078,988
Mississippi	397,215	186,460	115,920	63,329	1,159,995	517,616	1,068,532
North Carolina	490,478	422,442	119,793	298,050	2,207,301	1,155,541	2,090,306
South Carolina	303,152	219,012	84,680	86,351	1,128,773	476,413	1,331,358
Tennessee	599,976	333,874	114,178	201,047	2,208,835	965,274	2,000,352
Virginia	448,189	371,484	96,414	153,259	2,145,569	1,081,606	955,793
West Virginia	261,125	148,586	61,499	99,351	1,014,392	400,113	936,059
Southwest	3,235,517	1,706,102	774,409	888,963	9,907,984	5,310,720	7,870,660
Arizona	417,658	236,034	91,158	204,006	1,388,782	835,880	1,046,023
New Mexico	193,615	169,242	54,922	113,278	475,014	276,932	510,447
Oklahoma	304,693	228,138	77,676	144,898	1,566,054	633,747	760,897
Texas	2,319,551	1,072,688	550,653	426,781	6,478,134	3,564,161	5,553,293
Rocky Mountain	458,551	676,661	150,121	256,479	2,349,932	1,145,237	1,661,721
Colorado	223,690	190,986	63,027	100,016	1,161,988	533,072	644,842
Idaho	57,195	108,511	20,276	26,426	338,578	173,029	231,618
Montana	55,937	148,458	24,119	39,578	346,573	164,802	274,936
Utah	94,479	123,663	29,710	72,357	347,056	204,951	414,098
Wyoming	27,250	105,043	12,989	18,102	155,737	69,383	96,227
Far West	3,313,699	2,405,427	885,772	3,980,563	16,750,072	10,328,913	10,306,663
Alaska	53,072	204,552	11,895	58,995	69,233	34,208	177,513
California	2,389,984	1,483,317	692,878	3,252,928	12,947,862	8,359,464	7,500,256
Hawaii	153,172	112,848	17,422	88,608	313,648	191,793	245,066
Nevada	87,812	98,454	16,982	34,774	384,572	220,168	192,318
Oregon	241,058	185,065	58,895	162,914	1,371,256	590,633	747,704
Washington	388,601	321,191	87,700	382,344	1,663,501	932,647	1,443,806

¹ HI - Hospital Insurance

² SI - Supplementary Insurance

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 96

Federal Expenditure on Select Domestic Assistance Programs, by State, Per Capita, FY 1994

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid	Exhibit:
								7/1/94
								Population (thousands)
United States	\$87.2	\$61.9	\$23.2	\$56.7	\$462.5	\$234.1	\$309.9	260,341
New England	57.2	121.9	17.5	68.8	561.6	269.4	382.1	13,270
Connecticut	46.5	94.7	15.1	70.4	514.7	266.0	355.7	3,275
Maine	89.3	63.9	19.5	45.4	519.6	212.7	487.4	1,240
Massachusetts	54.7	162.6	18.8	76.5	645.9	307.3	362.8	6,041
New Hampshire	40.2	67.7	11.8	32.5	389.7	168.4	429.6	1,137
Rhode Island	76.1	99.7	20.4	85.9	527.9	289.2	436.5	997
Vermont	76.3	119.7	20.4	70.1	432.8	178.3	321.1	580
Mideast	88.2	54.4	25.2	76.8	581.0	305.0	421.4	44,407
Delaware	67.8	89.6	17.9	35.2	379.2	205.4	215.8	706
District of Columbia	151.2	143.8	35.6	185.9	870.8	419.9	655.7	570
Maryland	69.9	58.9	16.0	41.3	433.0	213.3	234.9	5,006
New Jersey	61.4	56.1	18.2	45.9	566.8	293.1	309.8	7,904
New York	107.0	45.4	31.8	115.3	567.9	319.9	584.2	18,169
Pennsylvania	83.1	58.7	23.5	50.9	669.5	328.9	327.5	12,052
Great Lakes	83.7	52.9	24.3	55.2	519.1	236.3	281.9	43,184
Illinois	91.0	48.4	24.6	44.2	581.9	238.2	231.9	11,752
Indiana	72.1	59.2	17.1	31.9	424.4	188.1	286.0	5,752
Michigan	87.8	47.9	29.3	76.0	543.0	281.2	301.0	9,496
Ohio	96.9	54.1	24.7	61.7	501.4	227.9	312.8	11,102
Wisconsin	43.4	63.0	21.7	54.2	474.8	220.7	290.1	5,082
Plains	63.6	68.4	18.6	39.9	520.2	196.9	276.8	18,210
Iowa	51.3	70.5	16.7	36.1	527.0	219.6	245.5	2,829
Kansas	57.1	68.8	17.9	38.4	545.9	210.4	234.9	2,554
Minnesota	50.2	37.3	16.7	53.8	397.1	181.3	304.1	4,567
Missouri	91.5	67.7	20.5	36.0	609.6	188.0	298.1	5,278
Nebraska	48.9	79.9	17.5	31.1	498.3	200.8	259.6	1,623
North Dakota	53.4	155.8	24.6	33.4	622.9	232.1	249.3	638
South Dakota	57.1	157.8	25.1	25.9	486.4	183.6	282.1	721
Southeast	99.5	59.9	23.7	35.0	418.3	211.1	316.2	62,774
Alabama	107.5	66.2	27.7	19.8	447.7	197.8	303.3	4,219
Arkansas	86.4	79.1	28.9	20.3	471.0	262.1	335.0	2,453
Florida	94.9	48.9	18.8	37.3	555.9	340.2	209.3	13,953
Georgia	98.5	64.5	21.7	48.5	292.3	170.5	291.4	7,055

Table 96 (cont.)

Federal Expenditure on Select Domestic Assistance Programs, by State, Per Capita, FY 1994

Exhibit:

7/1/94

Population
(thousands)

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid	Population (thousands)
Southeast (continued)								
Kentucky	108.8	61.2	30.2	43.0	444.9	142.9	342.3	3,827
Louisiana	148.9	54.6	40.7	30.9	424.1	158.3	713.6	4,315
Mississippi	148.8	69.9	43.4	23.7	434.6	193.9	400.3	2,669
North Carolina	69.4	59.8	16.9	42.2	312.2	163.4	295.7	7,070
South Carolina	82.7	59.8	23.1	23.6	308.1	130.0	363.4	3,664
Tennessee	115.9	64.5	22.1	38.8	426.8	186.5	386.5	5,175
Virginia	68.4	56.7	14.7	23.4	327.5	165.1	145.9	6,552
West Virginia	143.3	81.6	33.8	54.5	556.7	219.6	513.8	1,822
Southwest	118.2	62.3	28.3	32.5	362.1	194.1	287.6	27,365
Arizona	102.5	57.9	22.4	50.1	340.8	205.1	256.7	4,075
New Mexico	117.1	102.3	33.2	68.5	287.2	167.4	308.6	1,654
Oklahoma	93.5	70.0	23.8	44.5	480.7	194.5	233.5	3,258
Texas	126.2	58.4	30.0	23.2	352.5	193.9	302.2	18,378
Rocky Mountain	57.1	84.3	18.7	31.9	292.7	142.6	207.0	8,029
Colorado	61.2	52.2	17.2	27.4	317.8	145.8	176.4	3,656
Idaho	50.5	95.8	17.9	23.3	298.8	152.7	204.4	1,133
Montana	65.3	173.4	28.2	46.2	404.9	192.5	321.2	856
Utah	49.5	64.8	15.6	37.9	181.9	107.4	217.0	1,908
Wyoming	57.2	220.7	27.3	38.0	327.2	145.8	202.2	476
Far West	76.9	55.8	20.6	92.4	388.6	239.6	239.1	43,102
Alaska	87.6	337.5	19.6	97.4	114.2	56.4	292.9	606
California	76.0	47.2	22.0	103.5	411.9	266.0	238.6	31,431
Hawaii	129.9	95.7	14.8	75.2	266.0	162.7	207.9	1,179
Nevada	60.3	67.6	11.7	23.9	263.9	151.1	132.0	1,457
Oregon	78.1	60.0	19.1	52.8	444.3	191.4	242.3	3,086
Washington	72.7	60.1	16.4	71.6	311.3	174.6	270.2	5,343

¹ HI - Hospital Insurance² SI - Supplementary Insurance

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 97

Federal Expenditure on Select Domestic Assistance Programs, By State, Per Capita, as a Percentage of US Average, FY 1994

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid
United States	\$87.2	\$61.9	\$23.2	\$56.7	\$462.5	\$234.1	\$309.9
New England	65.6%	196.9%	75.6%	121.3%	121.4%	115.1%	123.3%
Connecticut	53.3	153.0	64.9	124.2	111.3	113.6	114.8
Maine	102.4	103.2	83.9	80.0	112.3	90.8	157.3
Massachusetts	62.7	262.7	81.1	135.0	139.7	131.2	117.1
New Hampshire	46.1	109.4	51.0	57.3	84.3	71.9	138.6
Rhode Island	87.2	161.1	87.9	151.6	114.1	123.6	140.8
Vermont	87.5	193.4	87.8	123.7	93.6	76.2	103.6
Mideast	101.1	87.9	108.5	135.5	125.6	130.3	136.0
Delaware	77.8	144.8	77.4	62.1	82.0	87.7	69.6
District of Columbia	173.5	232.3	153.7	328.0	188.3	179.3	211.6
Maryland	80.2	95.2	69.1	72.9	93.6	91.1	75.8
New Jersey	70.4	90.6	78.5	81.1	122.5	125.2	99.9
New York	122.8	73.4	137.2	203.5	122.8	136.7	188.5
Pennsylvania	95.3	94.8	101.1	89.9	144.8	140.5	105.7
Great Lakes	96.0	85.5	104.9	97.4	112.2	100.9	91.0
Illinois	104.4	78.2	106.2	78.0	125.8	101.8	74.8
Indiana	82.7	95.6	73.6	56.3	91.8	80.3	92.3
Michigan	100.8	77.3	126.3	134.1	117.4	120.1	97.1
Ohio	111.1	87.5	106.5	108.8	108.4	97.4	100.9
Wisconsin	49.7	101.7	93.7	95.6	102.7	94.3	93.6
Plains	72.9	110.5	80.4	70.4	112.5	84.1	89.3
Iowa	58.8	113.9	71.9	63.6	114.0	93.8	79.2
Kansas	65.5	111.1	77.1	67.7	118.0	89.9	75.8
Minnesota	57.5	60.3	72.1	95.0	85.9	77.5	98.1
Missouri	104.9	109.4	88.4	63.5	131.8	80.3	96.2
Nebraska	56.0	129.1	75.4	54.8	107.7	85.8	83.8
North Dakota	61.3	251.7	106.1	58.9	134.7	99.1	80.4
South Dakota	65.5	254.9	108.1	45.6	105.2	78.4	91.0
Southeast	114.1	96.8	102.1	61.7	90.4	90.2	102.0
Alabama	123.3	107.0	119.3	35.0	96.8	84.5	97.9
Arkansas	99.1	127.7	124.4	35.8	101.8	112.0	108.1
Florida	108.8	79.1	81.1	65.9	120.2	145.3	67.5
Georgia	113.0	104.1	93.4	85.5	63.2	72.8	94.0

Table 97 (cont.)

Federal Expenditure on Select Domestic Assistance Programs, By State, Per Capita, as a Percentage of US Average, FY 1994

Region and State	Food Stamps	Highways	Title I	AFDC	Medicare - HI ¹	Medicare - SI ²	Medicaid
Southeast (continued)							
Kentucky	124.8	98.9	130.1	75.9	96.2	61.0	110.4
Louisiana	170.8	88.1	175.7	54.6	91.7	67.6	230.2
Mississippi	170.7	112.9	187.3	41.9	94.0	82.8	129.2
North Carolina	79.6	96.5	73.1	74.4	67.5	69.8	95.4
South Carolina	94.9	96.6	99.7	41.6	66.6	55.5	117.2
Tennessee	133.0	104.2	95.1	68.5	92.3	79.7	124.7
Virginia	78.5	91.6	63.5	41.3	70.8	70.5	47.1
West Virginia	164.4	131.7	145.6	96.2	120.4	93.8	165.8
Southwest	135.6	100.7	122.0	57.3	78.3	82.9	92.8
Arizona	117.6	93.6	96.5	88.3	73.7	87.6	82.8
New Mexico	134.3	165.3	143.2	120.8	62.1	71.5	99.6
Oklahoma	107.3	113.1	102.8	78.5	103.9	83.1	75.4
Texas	144.8	94.3	129.2	41.0	76.2	82.8	97.5
Rocky Mountain	65.5	136.1	80.6	56.4	63.3	60.9	66.8
Colorado	70.2	84.4	74.3	48.3	68.7	62.3	56.9
Idaho	57.9	154.7	77.2	41.2	64.6	65.2	66.0
Montana	75.0	280.2	121.5	81.6	87.5	82.2	103.6
Utah	56.8	104.7	67.1	66.9	39.3	45.9	70.0
Wyoming	65.7	356.5	117.7	67.1	70.7	62.3	65.2
Far West	88.2	90.2	88.6	162.9	84.0	102.4	77.2
Alaska	100.5	545.3	84.6	171.8	24.7	24.1	94.5
California	87.2	76.2	95.1	182.6	89.1	113.6	77.0
Hawaii	149.0	154.6	63.7	132.6	57.5	69.5	67.1
Nevada	69.1	109.2	50.3	42.1	57.1	64.5	42.6
Oregon	89.6	96.9	82.3	93.1	96.1	81.8	78.2
Washington	83.4	97.1	70.8	126.3	67.3	74.6	87.2

¹ HI - Hospital Insurance² SI - Supplementary Insurance

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 98
Family Support Payments to States (AFDC), 1991-1995
(thousands)

Region and State	1991	1992	1993	1994	1995
United States	\$12,403,120	\$14,341,244	\$12,940,620	\$14,755,200	\$14,890,559
New England	796,421	905,947	818,027	912,325	870,713
Connecticut	184,050	207,405	187,858	230,626	209,941
Maine	70,062	84,162	69,274	56,257	66,183
Massachusetts	411,327	455,743	425,520	462,168	427,264
New Hampshire	26,712	32,676	25,885	36,933	37,329
Rhode Island	65,446	76,743	69,862	85,668	86,862
Vermont	38,824	49,218	39,628	40,673	43,134
Mideast	2,666,594	3,060,790	2,785,459	3,410,178	3,332,666
Delaware	20,908	23,502	19,893	24,867	33,078
District of Columbia	64,749	71,103	66,443	105,951	87,488
Maryland	194,137	209,607	174,901	206,790	228,634
New Jersey	327,602	362,224	320,262	363,086	344,966
New York	1,530,821	1,845,246	1,687,946	2,095,737	1,936,065
Pennsylvania	528,377	549,108	516,014	613,747	702,435
Great Lakes	2,217,802	2,429,080	2,171,857	2,384,603	2,231,839
Illinois	475,906	527,471	437,486	519,444	592,181
Indiana	144,877	153,577	170,325	183,604	165,789
Michigan	714,738	733,056	702,027	721,659	631,498
Ohio	612,531	714,369	576,965	684,467	582,596
Wisconsin	269,750	300,607	285,054	275,429	259,775
Plains	623,567	734,042	668,346	726,336	727,749
Iowa	100,705	112,080	100,263	102,030	108,975
Kansas	64,761	83,021	75,979	97,973	78,551
Minnesota	229,991	254,176	230,862	245,889	243,090
Missouri	145,585	189,677	171,024	190,071	201,653
Nebraska	18,787	22,018	21,327	21,289	22,334
North Dakota	46,457	52,331	51,178	50,438	54,949
South Dakota	17,281	20,739	17,713	18,646	18,197
Southeast	1,730,944	2,123,084	1,942,299	2,195,753	2,207,871
Alabama	52,212	67,512	69,247	83,712	83,413
Arkansas	51,528	51,624	38,320	49,839	44,066
Florida	334,466	480,015	484,330	520,892	559,326
Georgia	262,355	321,164	300,590	341,912	332,255

Table 98 (cont.)
Family Support Payments to States (AFDC), 1991-1995
(thousands)

Region and State	1991	1992	1993	1994	1995
Southeast (continued)					
Kentucky	160,687	174,727	156,487	164,542	146,521
Louisiana	148,029	177,396	126,312	133,469	134,196
Mississippi	72,332	79,256	59,031	63,329	65,910
North Carolina	217,702	261,410	253,120	298,050	316,231
South Carolina	88,091	97,464	81,276	86,351	86,110
Tennessee	145,724	170,018	182,877	201,047	194,538
Virginia	109,658	139,297	102,621	153,259	156,374
West Virginia	88,160	103,201	88,088	99,351	88,931
Southwest	659,836	844,695	743,699	888,963	941,517
Arizona	125,647	200,379	178,134	204,006	214,652
New Mexico	68,486	91,415	89,939	113,278	131,908
Oklahoma	126,992	160,148	157,244	144,898	131,361
Texas	338,711	392,753	318,382	426,781	463,596
Rocky Mountain	219,229	263,861	210,383	256,479	268,070
Colorado	90,588	109,099	84,412	100,016	111,620
Idaho	18,596	20,599	16,161	26,426	28,612
Montana	32,019	41,124	34,915	39,578	40,448
Utah	58,521	69,395	57,014	72,357	68,082
Wyoming	19,505	23,644	17,881	18,102	19,308
Far West	3,488,727	3,979,745	3,600,550	3,980,563	4,310,134
Alaska	41,850	54,498	58,503	58,995	58,488
California	2,957,106	3,333,568	2,982,535	3,252,928	3,586,001
Hawaii	59,218	74,213	70,243	88,608	89,953
Nevada	20,444	27,768	21,132	34,774	45,938
Oregon	124,130	159,760	134,918	162,914	158,172
Washington	285,979	329,938	333,219	382,344	371,582

Source: U.S. Department of Health and Human Services

Table 99
Federal Medicare Grants to States, Supplemental Medical Insurance, 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$47,384,125	\$54,505,894	\$53,863,330	\$60,947,342	\$67,959,493
New England	2,778,979	3,196,657	3,158,973	3,574,434	3,672,168
Connecticut	677,373	779,181	769,996	871,264	972,907
Maine	205,006	235,819	233,039	263,687	276,257
Massachusetts	1,443,104	1,660,001	1,640,431	1,856,178	1,829,041
New Hampshire	148,892	171,270	169,251	191,511	201,255
Rhode Island	224,200	257,897	254,857	288,375	294,358
Vermont	80,404	92,489	91,399	103,419	98,350
Mideast	10,531,049	12,113,853	11,971,043	13,545,453	13,633,361
Delaware	112,729	129,672	128,143	144,996	157,023
District of Columbia	186,065	214,031	211,507	239,324	219,684
Maryland	830,047	954,802	943,546	1,067,639	1,222,280
New Jersey	1,801,222	2,071,944	2,047,518	2,316,804	2,326,289
New York	4,518,916	5,198,103	5,136,823	5,812,409	5,577,901
Pennsylvania	3,082,070	3,545,301	3,503,506	3,964,281	4,130,184
Great Lakes	7,932,837	9,125,133	9,017,558	10,203,531	11,107,738
Illinois	2,176,615	2,503,758	2,474,241	2,799,649	2,871,628
Indiana	841,153	967,578	956,171	1,081,925	1,229,175
Michigan	2,075,736	2,387,716	2,359,568	2,669,894	2,827,861
Ohio	1,967,165	2,262,827	2,236,151	2,530,246	3,107,654
Wisconsin	872,168	1,003,254	991,427	1,121,817	1,071,420
Plains	2,787,720	3,206,711	3,168,906	3,585,677	4,279,819
Iowa	483,021	555,618	549,068	621,280	702,142
Kansas	417,810	480,606	474,940	537,403	671,934
Minnesota	643,867	740,640	731,908	828,168	846,571
Missouri	771,551	887,514	877,052	992,400	1,417,775
Nebraska	115,124	132,428	130,866	148,078	148,280
North Dakota	253,429	291,519	288,082	325,971	346,396
South Dakota	102,918	118,386	116,990	132,377	146,721
Southeast	10,303,974	11,852,644	11,712,916	13,253,377	17,164,916
Alabama	648,921	746,452	737,653	834,667	1,031,812
Arkansas	499,919	575,056	568,277	643,015	656,911
Florida	3,690,036	4,244,643	4,194,603	4,746,271	6,428,399
Georgia	935,303	1,075,878	1,063,194	1,203,024	1,416,742

Table 99 (cont.)
Federal Medicare Grants to States, Supplemental Medical Insurance, 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	425,197	489,103	483,337	546,905	954,286
Louisiana	530,953	610,754	603,554	682,932	1,165,152
Mississippi	402,426	462,910	457,453	517,616	564,958
North Carolina	898,387	1,033,413	1,021,231	1,155,541	1,332,936
South Carolina	370,392	426,061	421,039	476,413	672,084
Tennessee	750,462	863,255	853,078	965,274	1,172,376
Virginia	840,906	967,293	955,889	1,081,606	1,228,464
West Virginia	311,072	357,826	353,608	400,113	540,796
Southwest	4,128,873	4,749,437	4,693,446	5,310,720	5,836,678
Arizona	649,864	747,537	738,724	835,880	1,137,016
New Mexico	215,303	247,663	244,744	276,932	305,870
Oklahoma	492,713	566,767	560,085	633,747	727,583
Texas	2,770,993	3,187,470	3,149,893	3,564,161	3,666,209
Rocky Mountain	890,377	1,024,198	1,012,124	1,145,237	1,251,558
Colorado	414,442	476,732	471,112	533,072	624,028
Idaho	134,523	154,742	152,917	173,029	174,802
Montana	128,127	147,384	145,646	164,802	170,383
Utah	159,342	183,290	181,130	204,951	210,996
Wyoming	53,943	62,050	61,319	69,383	71,349
Far West	8,030,316	9,237,261	9,128,364	10,328,913	11,013,255
Alaska	26,595	30,592	30,232	34,208	44,602
California	6,499,150	7,475,963	7,387,829	8,359,464	8,609,137
Hawaii	149,111	171,522	169,500	191,793	238,380
Nevada	171,172	196,899	194,578	220,168	321,598
Oregon	459,193	528,209	521,982	590,633	699,475
Washington	725,095	834,076	824,243	932,647	1,100,063

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 100
Federal Medicare Grants to States, Hospital Insurance, 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$70,048,583	\$92,883,212	\$100,307,475	\$120,408,328	\$127,518,664
New England	4,335,414	5,748,684	6,208,185	7,452,258	7,537,073
Connecticut	980,608	1,300,269	1,404,201	1,685,593	1,750,222
Maine	374,793	496,969	536,693	644,242	554,344
Massachusetts	2,270,043	3,010,038	3,250,634	3,902,036	4,004,128
New Hampshire	257,786	341,820	369,142	443,115	426,909
Rhode Island	306,164	405,968	438,418	526,274	574,228
Vermont	146,020	193,620	209,097	250,998	227,242
Mideast	15,008,722	19,901,305	21,492,040	25,798,881	28,452,772
Delaware	155,752	206,525	223,033	267,727	332,629
District of Columbia	288,773	382,908	413,515	496,380	394,932
Maryland	1,260,999	1,672,062	1,805,712	2,167,563	2,350,400
New Jersey	2,606,190	3,455,763	3,731,986	4,479,848	3,998,600
New York	6,002,785	7,959,589	8,595,808	10,318,342	12,328,033
Pennsylvania	4,694,223	6,224,458	6,721,986	8,069,021	9,048,178
Great Lakes	13,040,746	17,291,804	18,673,958	22,416,077	23,050,412
Illinois	3,978,259	5,275,102	5,696,747	6,838,332	6,332,327
Indiana	1,420,285	1,883,274	2,033,806	2,441,365	2,644,578
Michigan	2,999,913	3,977,833	4,295,786	5,156,629	5,027,569
Ohio	3,238,601	4,294,329	4,637,579	5,566,915	6,665,084
Wisconsin	1,403,688	1,861,266	2,010,040	2,412,836	2,380,854
Plains	5,511,005	7,307,498	7,891,594	9,473,010	9,083,701
Iowa	867,395	1,150,151	1,242,084	1,490,988	1,446,179
Kansas	811,063	1,075,455	1,161,417	1,394,156	1,276,480
Minnesota	1,055,097	1,399,041	1,510,868	1,813,634	2,047,368
Missouri	1,871,732	2,481,884	2,680,264	3,217,369	3,017,834
Nebraska	231,190	306,554	331,057	397,399	316,468
North Dakota	470,503	623,879	673,746	808,760	661,381
South Dakota	204,025	270,534	292,158	350,704	317,991
Southeast	15,277,048	20,257,104	21,876,275	26,260,114	29,124,929
Alabama	1,098,803	1,456,994	1,573,453	1,888,761	2,150,951
Arkansas	672,090	891,180	962,413	1,155,273	1,274,854
Florida	4,512,662	5,983,712	6,461,997	7,756,931	7,744,111
Georgia	1,199,488	1,590,500	1,717,630	2,061,830	2,637,105

Table 100 (cont.)
Federal Medicare Grants to States, Hospital Insurance, 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	990,438	1,313,304	1,418,278	1,702,490	1,851,424
Louisiana	1,064,597	1,411,638	1,524,471	1,829,964	2,348,238
Mississippi	674,837	894,823	966,347	1,159,995	1,270,529
North Carolina	1,284,116	1,702,716	1,838,816	2,207,301	2,662,236
South Carolina	656,674	870,738	940,337	1,128,773	1,126,064
Tennessee	1,285,009	1,703,899	1,840,094	2,208,835	2,648,442
Virginia	1,248,203	1,655,096	1,787,389	2,145,569	2,397,707
West Virginia	590,131	782,504	845,050	1,014,392	1,013,268
Southwest	5,764,056	7,643,037	8,253,955	9,907,984	10,749,762
Arizona	807,936	1,071,309	1,156,940	1,388,782	1,745,538
New Mexico	276,343	366,426	395,715	475,014	523,544
Oklahoma	911,066	1,208,057	1,304,619	1,566,054	1,592,269
Texas	3,768,711	4,997,245	5,396,681	6,478,134	6,888,411
Rocky Mountain	1,367,093	1,812,742	1,957,637	2,349,932	2,641,891
Colorado	675,997	896,360	968,007	1,161,988	1,282,302
Idaho	196,970	261,179	282,056	338,578	340,831
Montana	201,622	267,347	288,717	346,573	371,516
Utah	201,903	267,720	289,119	347,056	483,467
Wyoming	90,601	120,136	129,738	155,737	163,775
Far West	9,744,499	12,921,038	13,953,831	16,750,072	16,878,124
Alaska	40,277	53,406	57,675	69,233	106,526
California	7,532,531	9,988,006	10,786,358	12,947,862	12,694,443
Hawaii	182,467	241,949	261,288	313,648	386,014
Nevada	223,728	296,659	320,372	384,572	482,175
Oregon	797,740	1,057,790	1,142,340	1,371,256	1,264,234
Washington	967,756	1,283,228	1,385,798	1,663,501	1,944,732

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 101

Federal Medicaid Matching Rates, and Percentage Difference, 1995-1997

State	1995	1996	1997	Percentage Difference	
				1995-1996	1996-1997
Alabama	70.45%	69.85%	69.54%	-0.85%	-0.44%
Alaska	50.00	50.00	50.00	-	-
Arizona	66.40	65.85	65.53	-0.83	-0.49
Arkansas	73.75	73.61	73.29	-0.19	-0.43
California	50.00	50.00	50.23	-	0.46
Colorado	53.10	52.44	52.32	-1.24	-0.23
Connecticut	50.00	50.00	50.00	-	-
Delaware	50.00	50.33	50.00	0.66	-0.66
District of Columbia	50.00	50.00	50.00	-	-
Florida	56.28	55.76	55.79	-0.92	0.05
Georgia	62.23	61.90	61.52	-0.53	-0.61
Hawaii	50.00	50.00	50.00	-	-
Idaho	70.14	68.78	67.97	-1.94	-1.18
Illinois	50.00	50.00	50.00	-	-
Indiana	63.03	62.57	61.57	-0.73	-1.60
Iowa	62.62	64.22	62.94	2.56	-1.99
Kansas	58.90	59.04	58.87	0.24	-0.29
Kentucky	69.58	70.30	70.09	1.03	-0.30
Louisiana	72.65	71.89	71.36	-1.05	-0.74
Maine	63.30	63.32	63.72	0.03	0.63
Maryland	50.00	50.00	50.00	-	-
Massachusetts	50.00	50.00	50.00	-	-
Michigan	56.84	56.77	55.20	-0.12	-2.77
Minnesota	54.27	53.93	53.60	-0.63	-0.61
Mississippi	78.58	78.06	77.22	-0.66	-1.08
Missouri	59.86	60.06	60.04	0.33	-0.03
Montana	70.81	69.38	69.00	-2.02	-0.55
Nebraska	60.40	59.49	59.13	-1.51	-0.61
Nevada	50.00	50.00	50.00	-	-
New Hampshire	50.00	50.00	50.00	-	-
New Jersey	50.00	50.00	50.00	-	-
New Mexico	73.31	72.87	72.66	-0.60	-0.29
New York	50.00	50.00	50.00	-	-
North Carolina	64.71	64.59	63.89	-0.19	-1.08
North Dakota	68.73	69.06	67.73	0.48	-1.93
Ohio	60.69	60.17	59.28	-0.86	-1.48
Oklahoma	70.05	69.90	70.01	-0.21	0.16
Oregon	62.36	61.01	60.52	-2.16	-0.80
Pennsylvania	54.27	52.93	52.84	-2.47	-0.17
Rhode Island	55.49	53.84	53.90	-2.97	0.11
South Carolina	70.71	70.77	70.43	0.08	-0.48
South Dakota	68.06	66.66	64.89	-2.06	-2.66
Tennessee	66.52	65.64	64.57	-1.32	-1.63
Texas	63.31	62.30	62.56	-1.60	0.42
Utah	73.48	73.21	72.33	-0.37	-1.20
Vermont	60.82	60.87	61.05	0.08	0.30
Virginia	50.00	51.37	51.45	2.74	0.16
Washington	51.97	50.19	50.52	-3.43	0.66
West Virginia	74.60	73.26	72.60	-1.80	-0.90
Wisconsin	59.81	59.67	59.00	-0.23	-1.12
Wyoming	62.87	59.69	59.88	-5.06	0.32

- represents zero

Source: FPSi calculations based on data provided by the U.S. Departments of Commerce and Health and Human Services

Page Left Blank on Purpose

Table 102
Federal Expenditure for Food Stamps, by State, 1991-1995
 (thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$17,308,741	\$20,844,615	\$21,972,046	\$22,697,428	\$22,713,235
New England	575,131	706,745	737,833	758,962	769,029
Connecticut	100,219	131,367	142,797	152,201	168,869
Maine	84,772	108,725	111,703	110,689	112,498
Massachusetts	269,240	315,407	326,017	330,322	315,023
New Hampshire	34,379	45,489	46,074	45,677	44,424
Rhode Island	56,712	68,999	72,973	75,833	81,926
Vermont	29,809	36,758	38,269	44,240	46,289
Mideast	2,793,586	3,359,268	3,689,883	3,915,580	4,081,150
Delaware	32,431	41,994	46,451	47,890	46,787
District of Columbia	54,444	70,025	80,725	86,198	93,154
Maryland	258,979	312,253	336,430	350,118	365,486
New Jersey	365,945	433,227	469,247	485,057	504,031
New York	1,289,726	1,586,192	1,796,148	1,944,955	2,065,443
Pennsylvania	792,061	915,577	960,882	1,001,362	1,006,249
Great Lakes	3,256,092	3,626,889	3,625,892	3,614,587	3,482,882
Illinois	961,130	1,069,844	1,060,128	1,069,488	1,056,472
Indiana	293,830	372,898	406,256	414,782	381,822
Michigan	807,798	845,987	837,474	834,132	806,488
Ohio	986,111	1,102,489	1,101,172	1,075,761	1,017,468
Wisconsin	207,223	235,671	220,862	220,424	220,632
Plains	951,510	1,112,060	1,154,407	1,157,410	1,162,293
Iowa	123,216	143,338	146,707	145,044	141,495
Kansas	113,095	132,745	141,310	145,916	143,929
Minnesota	202,136	234,150	229,377	229,135	239,983
Missouri	379,539	447,078	477,936	482,794	488,273
Nebraska	28,276	34,934	35,704	34,085	32,409
North Dakota	66,741	77,834	80,802	79,285	76,583
South Dakota	38,507	41,981	42,571	41,151	39,621
Southeast	4,939,037	6,089,676	6,237,694	6,243,122	6,135,327
Alabama	393,964	450,883	457,048	453,354	441,319
Arkansas	182,988	207,030	209,192	212,035	211,926
Florida	865,217	1,306,395	1,334,234	1,323,717	1,307,134
Georgia	505,156	626,951	656,978	695,207	700,553

Table 102 (cont.)
Federal Expenditure for Food Stamps, by State, 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	386,721	430,470	421,945	416,301	412,596
Louisiana	598,486	665,586	653,056	642,373	628,639
Mississippi	389,233	421,357	416,349	397,215	383,141
North Carolina	377,586	461,178	479,773	490,478	495,355
South Carolina	239,147	297,034	305,550	303,152	297,281
Tennessee	459,208	561,752	611,160	599,976	554,474
Virginia	320,879	406,058	431,556	448,189	450,289
West Virginia	220,452	254,982	260,853	261,125	252,620
Southwest	2,435,549	2,937,920	3,120,720	3,235,517	3,168,403
Arizona	309,616	376,880	393,451	417,658	408,930
New Mexico	147,316	181,834	194,082	193,615	196,165
Oklahoma	224,281	275,900	293,721	304,693	314,908
Texas	1,754,336	2,103,306	2,239,466	2,319,551	2,248,400
Rocky Mountain	386,033	446,012	460,589	458,551	450,436
Colorado	186,802	218,640	226,489	223,690	216,579
Idaho	47,037	53,295	56,702	57,195	58,766
Montana	46,533	52,144	53,778	55,937	57,391
Utah	82,968	95,517	97,293	94,479	90,185
Wyoming	22,693	26,416	26,327	27,250	27,515
Far West	1,971,803	2,566,045	2,945,028	3,313,699	3,463,715
Alaska	33,951	41,045	44,955	53,072	49,876
California	1,306,624	1,758,937	2,079,026	2,389,984	2,473,593
Hawaii	100,327	121,647	131,848	153,172	177,569
Nevada	56,066	74,281	85,736	87,812	90,848
Oregon	196,786	226,394	234,855	241,058	254,331
Washington	278,049	343,741	368,608	388,601	417,498

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 103
Federal Highway Expenditures, by State, FY 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$13,906,358	\$16,258,941	\$14,532,088	\$16,115,163	\$16,385,728
New England	1,811,169	1,397,525	1,444,964	1,617,545	1,356,588
Connecticut	397,800	324,907	279,177	310,204	317,532
Maine	68,919	83,448	70,167	79,188	81,199
Massachusetts	1,089,912	732,913	876,817	982,322	715,093
New Hampshire	61,602	80,502	67,951	76,973	77,250
Rhode Island	131,183	99,293	88,760	99,432	93,703
Vermont	61,753	76,462	62,092	69,426	71,811
Mideast	2,191,722	2,447,528	2,168,561	2,415,921	2,643,932
Delaware	57,217	68,282	57,894	63,272	66,993
District of Columbia	106,247	96,353	78,687	81,946	87,038
Maryland	279,284	282,490	250,282	294,934	320,983
New Jersey	415,995	464,981	405,757	443,080	484,367
New York	767,007	787,705	759,200	825,408	877,946
Pennsylvania	565,972	747,717	616,741	707,281	806,605
Great Lakes	1,742,724	2,261,668	2,045,542	2,284,984	2,354,000
Illinois	369,758	540,122	498,208	568,829	580,817
Indiana	293,560	360,091	317,408	340,449	374,328
Michigan	364,096	450,921	407,742	454,623	462,900
Ohio	481,360	592,734	536,534	601,154	609,752
Wisconsin	233,950	317,800	285,650	319,929	326,203
Plains	1,066,832	1,359,287	1,145,866	1,245,968	1,356,106
Iowa	164,109	174,499	175,436	199,481	197,428
Kansas	153,020	187,602	160,254	175,589	185,613
Minnesota	182,023	272,082	196,783	170,559	259,862
Missouri	289,118	356,030	316,987	357,502	370,607
Nebraska	81,137	101,224	87,259	99,406	100,950
North Dakota	108,436	145,696	115,481	129,688	127,358
South Dakota	88,989	122,154	93,666	113,743	114,288
Southeast	3,156,004	3,785,523	3,377,926	3,762,555	3,850,835
Alabama	246,641	273,445	247,132	279,337	288,826
Arkansas	154,317	194,552	171,968	193,915	200,644
Florida	551,046	680,145	616,055	682,984	711,777
Georgia	416,294	484,651	428,485	454,727	496,685

Table 103 (cont.)
Federal Highway Expenditures, by State, FY 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	187,337	224,477	215,759	234,308	265,404
Louisiana	242,504	240,643	218,881	235,426	240,466
Mississippi	157,684	187,829	162,828	186,460	190,682
North Carolina	354,743	434,731	376,444	422,442	441,259
South Carolina	167,709	206,527	179,005	219,012	171,874
Tennessee	252,481	335,639	295,665	333,874	344,925
Virginia	298,113	369,731	333,398	371,484	344,247
West Virginia	127,135	153,153	132,306	148,586	154,046
Southwest	1,359,460	1,709,721	1,507,417	1,706,102	1,736,771
Arizona	183,687	242,499	214,616	236,034	246,350
New Mexico	116,773	175,841	148,381	169,242	171,874
Oklahoma	200,135	232,933	202,981	228,138	234,222
Texas	858,865	1,058,448	941,439	1,072,688	1,084,325
Rocky Mountain	592,706	719,369	601,531	676,661	680,394
Colorado	193,040	216,597	172,905	190,986	182,671
Idaho	82,719	112,509	92,922	108,511	114,407
Montana	120,485	154,893	136,200	148,458	157,748
Utah	105,486	127,911	105,254	123,663	121,046
Wyoming	90,976	107,459	94,250	105,043	104,522
Far West	1,985,741	2,578,320	2,240,281	2,405,427	2,407,102
Alaska	173,952	211,138	168,582	204,552	207,830
California	1,194,343	1,527,784	1,377,073	1,483,317	1,579,706
Hawaii	114,538	241,839	100,483	112,848	108,820
Nevada	81,953	92,686	86,821	98,454	100,865
Oregon	165,000	208,883	165,335	185,065	193,697
Washington	255,955	295,990	341,987	321,191	216,184

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 104
Federal Medicaid Grants to States, FY 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$52,527,215	\$70,049,966	\$76,691,090	\$80,686,688	\$88,657,799
New England	4,098,638	4,868,723	4,604,004	5,070,871	5,418,989
Connecticut	757,839	1,118,954	1,156,152	1,164,813	1,286,615
Maine	379,341	441,449	509,736	604,372	604,281
Massachusetts	2,281,157	2,163,549	2,109,756	2,191,841	2,331,235
New Hampshire	201,927	557,799	217,440	488,406	387,937
Rhode Island	346,910	424,112	450,030	435,186	588,348
Vermont	131,464	162,860	160,890	186,253	220,573
Mideast	13,272,723	17,725,577	17,935,952	18,712,617	20,676,342
Delaware	98,584	123,046	133,944	152,378	178,782
District of Columbia	255,312	313,144	343,068	373,756	447,293
Maryland	772,714	1,060,156	1,094,412	1,176,037	1,311,387
New Jersey	1,597,633	2,488,917	2,476,074	2,448,318	2,622,422
New York	8,053,188	10,136,477	10,151,758	10,614,663	12,038,189
Pennsylvania	2,495,292	3,603,837	3,736,696	3,947,465	4,078,269
Great Lakes	7,746,890	10,073,614	11,709,724	12,175,222	12,828,233
Illinois	1,310,237	2,167,432	2,593,998	2,724,779	3,336,519
Indiana	1,131,846	1,488,364	1,879,241	1,645,334	1,282,595
Michigan	1,914,031	2,256,366	2,679,548	2,858,157	3,034,158
Ohio	2,321,848	2,924,121	3,243,127	3,472,896	3,752,602
Wisconsin	1,068,928	1,237,331	1,313,810	1,474,056	1,422,359
Plains	3,454,850	4,420,048	4,705,156	5,040,106	5,429,853
Iowa	512,519	596,999	621,499	694,387	741,575
Kansas	406,075	563,730	646,861	599,967	585,599
Minnesota	947,540	1,104,548	1,286,503	1,388,700	1,585,151
Missouri	1,015,262	1,453,180	1,389,005	1,573,280	1,691,384
Nebraska	264,415	325,333	364,884	421,313	390,295
North Dakota	161,912	193,983	201,817	159,060	205,903
South Dakota	147,127	182,275	194,587	203,399	229,946
Southeast	12,456,674	16,769,685	18,822,162	19,848,828	21,765,260
Alabama	797,634	1,121,255	1,206,953	1,279,514	1,400,065
Arkansas	561,318	704,164	790,508	821,638	879,452
Florida	1,846,106	2,284,765	2,795,570	2,920,389	3,515,057
Georgia	1,249,924	1,591,102	1,791,677	2,055,881	2,257,052

Table 104 (cont.)
Federal Medicaid Grants to States, FY 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	1,080,058	1,393,419	1,416,792	1,310,018	1,497,396
Louisiana	1,508,918	2,667,284	2,743,933	3,078,988	3,095,218
Mississippi	662,688	926,100	955,732	1,068,532	1,234,078
North Carolina	1,396,194	1,687,994	1,944,007	2,090,306	2,533,911
South Carolina	927,825	1,135,504	1,230,729	1,331,358	1,501,644
Tennessee	1,299,489	1,683,970	2,050,363	2,000,352	2,104,031
Virginia	671,047	834,791	961,063	955,793	1,046,168
West Virginia	455,473	739,337	934,835	936,059	701,188
Southwest	4,127,409	6,048,733	6,974,434	7,870,660	8,422,933
Arizona	526,930	788,771	989,649	1,046,023	1,171,573
New Mexico	286,220	408,496	449,792	510,447	594,496
Oklahoma	631,247	786,196	816,049	760,897	843,454
Texas	2,683,012	4,065,270	4,718,944	5,553,293	5,813,410
Rocky Mountain	1,105,784	1,397,393	1,681,029	1,661,721	1,825,638
Colorado	421,588	570,406	731,288	644,842	810,581
Idaho	162,872	205,922	230,341	231,618	239,683
Montana	178,693	202,524	248,430	274,936	245,577
Utah	274,872	329,099	373,201	414,098	415,356
Wyoming	67,759	89,442	97,769	96,227	114,441
Far West	6,264,247	8,746,193	10,258,629	10,306,663	12,290,551
Alaska	101,972	120,600	168,973	177,513	171,034
California	4,569,306	6,513,613	7,658,452	7,500,256	8,782,541
Hawaii	148,401	190,368	209,874	245,066	346,715
Nevada	100,290	191,872	217,539	192,318	224,681
Oregon	470,400	556,968	646,213	747,704	941,233
Washington	873,878	1,172,772	1,357,578	1,443,806	1,824,347

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

Table 105

Federal Title I Grants to Local Education Agencies, by State, FY 1991-1995

(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
United States	\$5,286,570	\$5,822,132	\$5,854,740	\$6,037,349	\$6,378,999
New England	261,000	291,493	248,666	232,580	246,785
Connecticut	58,508	64,153	53,683	49,306	51,443
Maine	27,642	32,385	26,708	24,130	25,243
Massachusetts	128,377	142,239	120,491	113,567	118,857
New Hampshire	12,936	14,845	13,830	13,450	15,756
Rhode Island	21,112	23,463	20,124	20,321	20,774
Vermont	12,425	14,408	13,830	11,806	14,712
Mideast	1,197,725	1,320,842	1,154,067	1,117,752	1,159,036
Delaware	15,852	17,136	14,003	12,669	15,243
District of Columbia	25,839	28,395	23,415	20,313	19,455
Maryland	92,137	101,704	86,952	80,214	84,680
New Jersey	182,323	200,366	164,984	143,891	137,637
New York	606,414	669,151	581,080	578,014	602,132
Pennsylvania	275,160	304,090	283,633	282,651	299,889
Great Lakes	849,851	936,476	966,874	1,050,493	1,142,796
Illinois	270,089	290,864	272,593	289,483	317,237
Indiana	84,502	93,473	94,137	98,118	107,176
Michigan	215,307	240,053	253,112	278,142	300,398
Ohio	199,389	224,683	243,867	274,268	296,610
Wisconsin	80,564	87,403	103,165	110,482	121,375
Plains	290,891	319,073	329,308	339,604	355,964
Iowa	43,582	46,663	45,951	47,178	50,199
Kansas	35,668	39,781	43,718	45,681	51,613
Minnesota	62,601	67,215	73,947	76,413	80,874
Missouri	93,972	103,060	104,658	108,170	110,690
Nebraska	24,740	28,535	27,779	28,390	27,381
North Dakota	13,286	15,021	15,180	15,691	16,578
South Dakota	17,042	18,798	18,075	18,081	18,629
Southeast	1,431,414	1,590,569	1,481,316	1,486,618	1,575,438
Alabama	121,559	133,725	117,324	116,682	123,533
Arkansas	67,387	74,192	68,437	70,789	73,847
Florida	235,930	269,201	261,290	262,500	273,962
Georgia	160,691	180,202	159,693	152,855	165,285

Table 105 (cont.)
Federal Title I Grants to Local Education Agencies, by State, FY 1991-1995
(thousands)

Region and State	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Southeast (continued)					
Kentucky	100,670	110,704	104,991	115,497	122,910
Louisiana	134,604	148,077	165,759	175,811	186,888
Mississippi	109,346	120,289	112,592	115,920	122,733
North Carolina	134,521	153,599	129,328	119,793	128,185
South Carolina	86,854	95,776	84,799	84,680	90,445
Tennessee	119,194	131,587	115,295	114,178	120,562
Virginia	114,253	119,480	103,732	96,414	98,048
West Virginia	46,405	53,737	58,076	61,499	69,040
Southwest	505,690	554,302	722,155	774,409	808,548
Arizona	58,873	62,393	87,078	91,158	96,885
New Mexico	40,185	44,289	52,062	54,922	58,311
Oklahoma	54,059	59,600	73,440	77,676	82,398
Texas	352,573	388,020	509,575	550,653	570,954
Rocky Mountain	100,295	112,469	139,332	150,121	158,698
Colorado	44,320	48,859	59,574	63,027	64,861
Idaho	15,963	18,016	19,121	20,276	21,537
Montana	14,337	16,622	22,943	24,119	24,871
Utah	18,988	21,344	27,835	29,710	31,981
Wyoming	6,687	7,628	9,859	12,989	15,448
Far West	649,704	696,908	813,022	885,772	931,734
Alaska	9,039	10,845	11,806	11,895	14,723
California	511,559	541,366	634,291	692,878	717,138
Hawaii	15,064	17,234	17,036	17,422	19,103
Nevada	12,116	14,275	15,383	16,982	18,239
Oregon	43,295	47,758	54,539	58,895	65,310
Washington	58,631	65,430	79,967	87,700	97,221

Source: FPSI calculations based on data supplied by the U.S. Departments of Agriculture, Commerce, Education, Health and Human Services and Transportation

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 in-come, 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 weaknesses. Specifically, the following caveats must be emphasized:

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

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

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

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

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

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

Table R-1

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

Rank	General Revenue				Federal-Aid to State-Local Government				Own Source General Revenue				Rank
	State	Per Capita	State	Personal	State	Per Capita	State	Personal	State	Per Capita	State	Personal	
1	AK	\$11,006	AK	48.4%	WY	\$1,726	WY	8.9%	AK	\$9,351	AK	41.1%	1
2	NY	6,239	WY	31.6	AK	1,655	AK	7.3	NY	5,003	WY	22.7	2
3	WY	6,151	NM	26.8	NY	1,236	LA	7.1	WY	4,425	NM	21.3	3
4	HI	5,336	ND	25.2	LA	1,167	WV	6.8	HI	4,308	NY	20.2	4
5	CT	5,121	NY	25.1	ND	1,123	MS	6.7	NJ	4,306	MN	19.4	5
6	NJ	4,969	LA	24.4	WV	1,094	ND	6.6	CT	4,256	DE	19.3	6
7	DE	4,899	MS	24.0	VT	1,092	MT	6.1	DE	4,150	ND	18.6	7
8	MN	4,817	WV	23.7	RI	1,083	VT	5.7	MN	4,026	UT	18.6	8
9	MA	4,759	MT	23.5	MT	1,044	SD	5.5	MA	3,815	HI	18.5	9
10	CA	4,484	UT	23.4	HI	1,028	NM	5.5	WA	3,680	IA	18.5	10
11	WA	4,458	MN	23.2	OR	988	OR	5.2	WI	3,616	WI	18.4	11
12	RI	4,441	OR	23.0	SD	985	AR	5.2	MI	3,551	OR	17.8	12
13	OR	4,396	HI	23.0	MS	978	RI	5.1	CA	3,515	MT	17.4	13
14	WI	4,365	IA	22.8	CA	969	ME	5.1	MD	3,502	LA	17.4	14
15	MI	4,345	DE	22.7	ME	948	NY	5.0	OR	3,408	MI	17.3	15
16	VT	4,333	VT	22.5	MA	944	UT	4.9	NM	3,403	MS	17.3	16
17	ND	4,294	WI	22.2	NM	874	KY	4.8	NV	3,391	SC	17.2	17
18	NM	4,277	SC	22.0	CT	865	SC	4.8	IA	3,375	ID	17.2	18
19	MD	4,167	ME	21.9	NH	835	AL	4.6	RI	3,358	WA	17.2	19
20	IA	4,147	MI	21.2	AR	816	CA	4.5	CO	3,348	WV	16.9	20
21	ME	4,112	ID	21.2	KY	804	HI	4.4	FL	3,325	AZ	16.9	21
22	NE	4,038	KY	21.0	OH	802	TN	4.3	KS	3,322	NE	16.9	22
23	LA	4,032	AZ	20.9	SC	799	IA	4.2	NE	3,311	KS	16.9	23
24	KS	4,024	RI	20.9	PA	795	OH	4.1	IL	3,260	ME	16.9	24
25	CO	4,019	WA	20.8	MI	794	NC	4.1	VT	3,240	VT	16.8	25
26	MT	4,012	SD	20.6	MN	791	IN	4.0	PA	3,175	GA	16.6	26
27	PA	3,970	NE	20.6	AL	782	ID	4.0	ND	3,171	IN	16.4	27
28	IL	3,946	CA	20.6	WA	778	AZ	4.0	ME	3,163	FL	16.4	28
29	NV	3,944	KS	20.4	TN	772	MA	3.9	GA	3,124	KY	16.2	29
30	NH	3,920	IN	20.4	IA	772	MI	3.9	IN	3,120	CA	16.2	30
31	FL	3,907	GA	20.3	UT	765	OK	3.8	VA	3,089	NJ	16.2	31
32	IN	3,880	AR	20.3	IN	760	WI	3.8	NH	3,085	OK	16.1	32
33	OH	3,857	NC	19.9	WI	749	NH	3.8	OH	3,055	CO	16.0	33
34	WV	3,828	OK	19.9	NC	749	MN	3.8	MT	2,968	NC	15.9	34
35	GA	3,821	OH	19.7	DE	749	MO	3.8	AZ	2,964	RI	15.8	35
36	UT	3,686	MA	19.5	MO	733	PA	3.7	ID	2,927	AL	15.8	36
37	SD	3,683	FL	19.2	NE	727	NE	3.7	UT	2,921	MA	15.7	37
38	SC	3,676	CO	19.2	KS	702	GA	3.7	NC	2,913	NV	15.6	38
39	NC	3,662	TX	19.2	GA	698	TX	3.6	TX	2,913	OH	15.6	39
40	AZ	3,657	PA	18.7	AZ	693	WA	3.6	SC	2,878	TX	15.5	40
41	ID	3,603	NJ	18.6	IL	686	KS	3.6	LA	2,865	CT	15.2	41
42	TX	3,597	TN	18.5	TX	685	DE	3.5	WV	2,733	AR	15.1	42
43	VA	3,586	CT	18.3	ID	676	CO	3.2	OK	2,721	SD	15.1	43
44	KY	3,525	NV	18.2	CO	671	CT	3.1	KY	2,721	PA	15.0	44
45	MS	3,498	NH	17.9	MD	664	IL	3.1	SD	2,698	MD	14.8	45
46	AL	3,456	IL	17.6	NJ	663	FL	2.9	AL	2,674	IL	14.5	46
47	OK	3,369	MD	17.6	OK	648	MD	2.8	TN	2,589	VA	14.5	47
48	TN	3,361	MO	17.0	FL	582	NV	2.5	MO	2,550	TN	14.3	48
49	MO	3,283	VA	16.8	NV	553	NJ	2.5	MS	2,520	NH	14.1	49
50	AR	3,208	AL	20.4	VA	497	VA	2.3	AR	2,392	MO	13.2	50
	US	4227	US	20.5	US	828	US	4.0	US	3,399	US	16.5	
	DC	9876	DC	32.6	DC	4503	DC	14.9	DC	5,373	DC	17.7	

Table R-2

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

Rank	All Tax Revenues				Property Taxes				Individual Income Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NY	\$3,854	NY	15.5%	NJ	\$1,483	NH	6.6%	NY	\$1,107	NY	4.5%	1
2	CT	3,441	AK	14.2	NH	1,442	NJ	5.6	MD	980	OR	4.4	2
3	AK	3,225	WI	13.7	CT	1,337	VT	5.5	MA	942	MD	4.1	3
4	NJ	3,216	HI	13.7	NY	1,246	MI	5.1	OR	837	MA	3.9	4
5	HI	3,185	NM	13.2	AK	1,064	WI	5.1	HI	816	DE	3.8	5
6	MA	2,835	MN	13.1	VT	1,052	ME	5.0	DE	816	WI	3.6	6
7	MN	2,733	WY	12.9	RI	1,052	NY	5.0	MN	755	MN	3.6	7
8	WI	2,699	VT	12.9	MI	1,049	RI	4.9	WI	716	HI	3.5	8
9	MD	2,657	IA	12.6	WI	1,005	MT	4.9	CT	683	OH	3.4	9
10	WA	2,596	ME	12.5	MA	985	WY	4.8	OH	659	KY	3.3	10
11	MI	2,552	MI	12.4	IL	953	CT	4.8	NC	607	NC	3.3	11
12	WY	2,513	AZ	12.4	ME	945	AK	4.7	IN	590	IN	3.1	12
13	RI	2,498	CT	12.3	WY	940	IA	4.3	VA	582	UT	3.1	13
14	DE	2,494	UT	12.2	NE	844	NE	4.3	NJ	569	IA	3.0	14
15	VT	2,482	WA	12.1	MT	834	OR	4.3	KY	562	ID	2.9	15
16	IL	2,474	NJ	12.1	OR	816	IL	4.3	CA	558	VA	2.7	16
17	CA	2,404	ND	11.9	MN	799	SD	4.1	PA	556	GA	2.7	17
18	NV	2,354	OR	11.9	IA	791	MA	4.0	IA	540	ME	2.6	18
19	ME	2,351	RI	11.7	FL	788	TX	4.0	RI	530	PA	2.6	19
20	PA	2,342	KS	11.7	WA	780	IN	3.9	CO	527	CA	2.6	20
21	KS	2,310	NE	11.7	TX	755	FL	3.9	MI	512	VT	2.6	21
22	IA	2,297	MA	11.6	IN	739	MN	3.8	GA	508	CO	2.5	22
23	NE	2,290	DE	11.6	CO	726	AZ	3.8	ID	498	SC	2.5	23
24	OR	2,266	ID	11.5	SD	725	KS	3.7	ME	496	MI	2.5	24
25	CO	2,245	KY	11.5	KS	725	WA	3.6	VT	493	RI	2.5	25
26	OH	2,204	NC	11.5	MD	723	CO	3.5	UT	485	AR	2.5	26
27	NH	2,190	MT	11.4	PA	671	ND	3.4	KS	468	CT	2.4	27
28	FL	2,186	WV	11.4	VA	670	GA	3.3	MO	448	OK	2.4	28
29	AZ	2,177	MS	11.4	AZ	669	OH	3.2	NE	441	KS	2.4	29
30	VA	2,162	OH	11.2	CA	657	PA	3.2	IL	430	MT	2.4	30
31	IN	2,119	GA	11.2	OH	629	VA	3.1	SC	418	MO	2.3	31
32	GA	2,115	MD	11.2	GA	624	UT	3.1	MT	404	WV	2.3	32
33	NC	2,110	IN	11.1	ND	585	SC	3.1	OK	404	NE	2.3	33
34	NM	2,102	CA	11.1	HI	530	MD	3.0	AR	391	NM	2.2	34
35	ND	2,030	IL	11.0	SC	515	CA	3.0	WV	368	NJ	2.1	35
36	TX	2,027	PA	11.0	NV	514	ID	3.0	NM	349	AL	2.0	36
37	ID	1,959	OK	10.9	ID	513	MS	2.7	AZ	346	AZ	2.0	37
38	MT	1,952	NV	10.9	UT	491	NC	2.5	AL	339	IL	1.9	38
39	KY	1,930	TX	10.8	NC	463	NV	2.4	MS	239	MS	1.6	39
40	UT	1,920	SC	10.8	MO	433	HI	2.3	LA	226	LA	1.4	40
41	MO	1,852	FL	10.8	TN	400	MO	2.3	ND	215	ND	1.3	41
42	OK	1,846	CO	10.7	MS	389	WV	2.2	NH	32	NH	0.1	42
43	WV	1,839	AR	10.6	DE	371	TN	2.2	TN	19	TN	0.1	43
44	SD	1,819	LA	10.4	WV	359	KY	1.9	SD	n.t.	SD	n.t.	44
45	SC	1,801	SD	10.2	KY	319	LA	1.8	AK	n.t.	AK	n.t.	45
46	TN	1,759	VA	10.1	OK	302	OK	1.8	FL	n.t.	FL	n.t.	46
47	LA	1,720	NH	10.0	LA	299	DE	1.7	NV	n.t.	NV	n.t.	47
48	AR	1,679	TN	9.7	NM	263	NM	1.6	WA	n.t.	WA	n.t.	48
49	MS	1,653	MO	9.6	AR	254	AR	1.6	WY	n.t.	WY	n.t.	49
50	AL	1,601	AL	9.4	AL	196	AL	1.2	TX	n.t.	TX	n.t.	50
	US	2,403	US	11.7	US	757	US	3.7	US	495	US	2.4	
	DC	4,427	DC	14.6	DC	1,423	DC	4.7	DC	1,142	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 1994**

Corporate Income Tax					General Sales and Gross Receipts Taxes				Selective Sales and Gross Receipts Taxes				Rank
Rank	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NY	\$308	AK	1.3%	WA	\$1,238	WA	5.8%	NV	\$666	NV	3.1%	1
2	AK	291	NY	1.2	HI	1130	NM	5.3	HI	512	WV	2.4	2
3	MI	229	MI	1.1	NM	851	HI	4.9	NH	426	ND	2.3	3
4	DE	220	DE	1.0	NV	819	AZ	4.3	NJ	403	HI	2.2	4
5	CT	214	CT	0.8	TN	776	TN	4.3	VT	391	VT	2.0	5
6	MA	176	IN	0.7	AZ	753	LA	4.1	ND	388	KY	2.0	6
7	CA	147	MA	0.7	FL	741	MS	4.1	WV	380	AL	2.0	7
8	IN	139	CA	0.7	LA	682	UT	4.0	FL	373	NH	1.9	8
9	NJ	137	ND	0.7	CT	667	NV	3.8	IL	373	TX	1.9	9
10	NH	127	WV	0.6	NY	665	AR	3.7	TX	362	FL	1.8	10
11	PA	123	MN	0.6	CA	661	FL	3.7	NY	361	MS	1.8	11
12	MN	121	PA	0.6	TX	657	TX	3.5	CT	345	TN	1.7	12
13	ND	112	NH	0.6	UT	623	SD	3.4	KY	340	IL	1.7	13
14	WI	107	NC	0.6	GA	620	GA	3.3	MD	338	MT	1.7	14
15	IL	105	WI	0.5	CO	620	OK	3.2	WA	336	AR	1.7	15
16	NC	104	NJ	0.5	SD	613	KS	3.1	AL	334	NC	1.6	16
17	WV	101	KS	0.5	KS	610	CA	3.0	VA	316	OK	1.6	17
18	KS	100	AR	0.5	MS	595	CO	3.0	RI	311	NM	1.6	18
19	OR	85	MT	0.5	AR	591	MO	2.9	TN	310	WA	1.6	19
20	TN	82	ID	0.5	MO	571	AL	2.9	MN	307	NJ	1.5	20
21	MT	80	IL	0.5	WY	558	WY	2.9	DE	301	VA	1.5	21
22	RI	80	NM	0.5	MN	554	ID	2.8	NC	294	MN	1.5	22
23	ID	79	TN	0.4	OK	537	SC	2.8	MT	284	RI	1.5	23
24	AR	75	OR	0.4	NE	535	IA	2.8	OK	268	NY	1.5	24
25	AZ	74	MS	0.4	NC	512	NC	2.8	NE	266	LA	1.5	25
26	ME	74	AZ	0.4	IA	509	NE	2.7	PA	262	MD	1.4	26
27	NM	74	KY	0.4	WI	503	NY	2.7	AR	262	DE	1.4	27
28	GA	74	UT	0.4	ME	498	MN	2.7	MS	261	SD	1.4	28
29	KY	70	ME	0.4	AL	496	ME	2.7	NM	253	NE	1.4	29
30	NE	70	GA	0.4	IL	487	ND	2.6	WI	248	AZ	1.3	30
31	FL	68	RI	0.4	NJ	478	WI	2.6	OH	247	WI	1.3	31
32	UT	66	SC	0.4	MI	478	WV	2.5	SD	243	OH	1.3	32
33	MD	64	NE	0.4	ID	476	KY	2.4	KS	240	PA	1.2	33
34	MS	63	IA	0.3	OH	470	OH	2.4	LA	240	CT	1.2	34
35	IA	62	FL	0.3	SC	468	CT	2.4	ME	222	KS	1.2	35
36	VT	60	VT	0.3	ND	438	MI	2.3	AZ	221	ID	1.2	36
37	SC	60	LA	0.3	IN	436	IN	2.3	MO	220	ME	1.2	37
38	OH	59	AL	0.3	PA	433	IL	2.2	OR	216	IA	1.2	38
39	HI	58	OH	0.3	RI	414	PA	2.0	CA	216	MO	1.1	39
40	AL	52	OK	0.3	KY	408	RI	1.9	MA	214	SC	1.1	40
41	LA	51	SD	0.3	WV	399	NJ	1.8	IA	213	OR	1.1	41
42	SD	51	MD	0.3	MA	381	VA	1.7	CO	211	UT	1.1	42
43	OK	50	HI	0.2	MD	363	VT	1.6	ID	203	CO	1.0	43
44	MO	48	MO	0.2	VA	358	MA	1.6	AK	193	GA	1.0	44
45	VA	47	VA	0.2	VT	303	MD	1.5	SC	190	CA	1.0	45
46	CO	40	CO	0.2	AK	160	AK	0.7	GA	189	MA	0.9	46
47	NV	n.t.	NV	n.t.	DE	n.t.	DE	n.t.	UT	173	AK	0.9	47
48	TX	n.t.	TX	n.t.	MT	n.t.	MT	n.t.	MI	168	MI	0.8	48
49	WA	n.t.	WA	n.t.	NH	n.t.	NH	n.t.	IN	154	IN	0.8	49
50	WY	n.t.	WY	n.t.	OR	n.t.	OR	n.t.	WY	145	WY	0.7	50
	US	109	US	0.5	US	572	US	2.8	US	287	US	1.4	
	DC	264	DC	0.9	DC	804	DC	2.7	DC	609	DC	2.0	

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 1994**

Rank	State	Motor Fuels Taxes			Public Utilities Taxes				Tobacco Product Taxes				Rank
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	MT	\$184	MT	1.1%	NJ	\$206	WV	0.8%	MI	\$42	AR	0.2%	1
2	NE	158	MS	0.9	WV	134	NJ	0.8	RI	41	ND	0.2	2
3	NV	154	AR	0.8	NY	119	AL	0.5	NY	41	MI	0.2	3
4	TN	132	NE	0.8	IL	110	FL	0.5	IL	41	ME	0.2	4
5	AR	131	ND	0.8	FL	108	IL	0.5	WA	40	RI	0.2	5
6	ND	130	ID	0.8	HI	99	NY	0.5	MA	39	WA	0.2	6
7	MS	130	NM	0.7	AL	92	HI	0.4	CT	38	IA	0.2	7
8	ID	130	TN	0.7	WA	76	WA	0.4	NH	38	IL	0.2	8
9	NC	129	NV	0.7	VA	72	VA	0.3	ND	38	WI	0.2	9
10	IA	125	NC	0.7	RI	69	RI	0.3	ME	37	MN	0.2	10
11	WI	125	WV	0.7	PA	61	OH	0.3	MN	37	OR	0.2	11
12	CT	124	IA	0.7	OH	60	PA	0.3	AR	36	NH	0.2	12
13	SD	121	SD	0.7	MD	60	ND	0.3	WI	35	TX	0.2	13
14	ME	121	AL	0.7	MO	54	MO	0.3	IA	34	NY	0.2	14
15	RI	120	LA	0.7	WI	53	WI	0.3	OR	34	MA	0.2	15
16	NM	119	ME	0.6	CA	53	AZ	0.3	NV	33	FL	0.2	16
17	WA	118	OK	0.6	ND	47	MD	0.3	NJ	32	NV	0.2	17
18	TX	118	WI	0.6	AZ	46	CA	0.2	FL	31	NE	0.1	18
19	MD	117	TX	0.6	CT	45	TX	0.2	TX	31	MS	0.1	19
20	OR	117	UT	0.6	NH	44	NC	0.2	DE	29	CT	0.1	20
21	HI	115	OR	0.6	TX	43	NH	0.2	NE	29	DE	0.1	21
22	AL	115	AZ	0.6	NC	40	KS	0.2	MD	28	OK	0.1	22
23	FL	114	KY	0.6	DE	37	KY	0.2	AK	28	OH	0.1	23
24	WV	112	OH	0.6	KS	36	DE	0.2	HI	28	VT	0.1	24
25	OH	112	KS	0.6	VT	30	LA	0.2	OH	26	AK	0.1	25
26	KS	111	RI	0.6	KY	30	AR	0.2	PA	26	NJ	0.1	26
27	CO	111	FL	0.6	NV	29	CT	0.2	VT	25	PA	0.1	27
28	OK	108	WA	0.6	OR	29	VT	0.2	OK	22	HI	0.1	28
29	LA	108	IN	0.5	LA	28	UT	0.2	MO	22	MD	0.1	29
30	IL	108	VT	0.5	AR	25	OR	0.1	KS	21	AL	0.1	30
31	DE	107	CO	0.5	OK	25	OK	0.1	MS	20	LA	0.1	31
32	MN	107	MN	0.5	UT	24	SC	0.1	CA	20	MO	0.1	32
33	IN	104	DE	0.5	SC	23	NV	0.1	SD	20	WV	0.1	33
34	AZ	104	SC	0.5	NM	20	NM	0.1	AL	20	SD	0.1	34
35	VT	103	HI	0.5	CO	19	CO	0.1	LA	19	KS	0.1	35
36	VA	102	MD	0.5	MT	16	MT	0.1	WV	18	ID	0.1	36
37	KY	99	VA	0.5	NE	16	GA	0.1	CO	17	MT	0.1	37
38	UT	98	IL	0.5	GA	15	NE	0.1	ID	17	UT	0.1	38
39	MA	93	MO	0.5	WY	13	MS	0.1	MT	16	CA	0.1	39
40	MO	90	CT	0.4	AK	13	WY	0.1	TN	16	NM	0.1	40
41	NH	86	WY	0.4	MS	10	AK	0.1	UT	14	TN	0.1	41
42	MI	84	MI	0.4	MN	9	MN	<	NM	14	CO	0.1	42
43	WY	83	NH	0.4	ID	6	ID	<	IN	14	AZ	0.1	43
44	SC	83	MA	0.4	TN	6	TN	<	AZ	13	IN	0.1	44
45	CA	80	CA	0.4	MI	6	MI	<	WY	12	WY	0.1	45
46	GA	70	GA	0.4	IA	3	IA	<	GA	11	GA	0.1	46
47	AK	67	AK	0.3	SD	3	SD	<	SC	8	SC	<	47
48	PA	62	PA	0.3	ME	1	ME	<	VA	7	VA	<	48
49	NJ	56	NJ	0.2	IN	1	IN	<	NC	5	NC	<	49
50	NY	27	NY	0.1	MA	n.t.	MA	n.t.	KY	4	KY	<	50
	US	97	US	0.5	US	58	US	0.3	US	27	US	0.1	
	DC	63	DC	0.2	DC	306	DC	1.0	DC	38	DC	0.1	

n.t.-no tax
< rounds to zero

Table R-5

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

Rank	State	Alcoholic Beverage Taxes			User Charges				Miscellaneous Revenues				Rank
		Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	FL	\$38	AL	0.2%	AK	\$1,073	SC	5.1%	AK	\$5,054	AK	22.2%	1
2	AL	35	FL	0.2	DE	895	AK	4.7	WY	1,025	WY	5.3	2
3	HI	33	SC	0.2	WY	887	AL	4.7	DE	761	NM	4.3	3
4	SC	31	TN	0.2	SC	857	WY	4.6	NM	693	DE	3.5	4
5	GA	29	GA	0.2	MN	797	MS	4.5	MT	530	MT	3.1	5
6	TN	28	ME	0.1	AL	791	LA	4.4	NJ	525	LA	2.5	6
7	ME	28	HI	0.1	HI	764	ND	4.3	RI	500	SD	2.5	7
8	WA	24	NC	0.1	WA	740	UT	4.2	MN	496	MN	2.4	8
9	NC	23	VT	0.1	IA	738	DE	4.2	OR	451	ND	2.4	9
10	VT	23	TX	0.1	ND	738	IA	4.0	FL	449	OR	2.4	10
11	KS	23	KS	0.1	LA	735	MN	3.8	NH	448	RI	2.4	11
12	TX	22	WA	0.1	NV	731	NM	3.8	MA	443	ME	2.2	12
13	AK	21	NM	0.1	NY	725	GA	3.7	SD	439	FL	2.2	13
14	OK	18	OK	0.1	CA	707	OK	3.7	NY	423	UT	2.2	14
15	MT	17	MT	0.1	GA	700	OR	3.6	CO	420	ID	2.2	15
16	NM	17	AK	0.1	OR	691	IN	3.6	ME	416	WV	2.1	16
17	DE	17	KY	0.1	FL	689	ID	3.5	KS	411	KS	2.1	17
18	VA	16	MS	0.1	IN	683	TN	3.5	LA	411	NH	2.0	18
19	KY	16	DE	0.1	CO	683	WA	3.5	CT	403	CO	2.0	19
20	MS	14	VA	0.1	NE	671	NE	3.4	CA	403	TX	2.0	20
21	SD	13	SD	0.1	UT	660	FL	3.4	ND	403	NJ	2.0	21
22	NY	13	AR	0.1	MS	657	WV	3.4	TX	370	KY	1.9	22
23	MI	13	LA	0.1	MI	651	NV	3.4	ID	367	AZ	1.9	23
24	LA	12	MI	0.1	TN	638	HI	3.3	HI	359	IA	1.9	24
25	MN	12	AZ	0.1	OK	625	NC	3.3	MD	353	CA	1.9	25
26	PA	12	MN	0.1	VA	610	CO	3.3	IL	351	MA	1.8	26
27	AR	12	UT	0.1	WI	609	CA	3.3	NE	349	NE	1.8	27
28	CT	11	PA	0.1	NM	608	MI	3.2	MI	348	VT	1.7	28
29	AZ	10	NY	0.1	NC	603	AR	3.1	WV	347	NY	1.7	29
30	MA	10	NE	<	ID	600	WI	3.1	WA	343	MI	1.7	30
31	NE	10	ND	<	KS	600	KS	3.0	UT	341	IN	1.7	31
32	NJ	10	NH	<	NJ	565	NY	2.9	IA	341	AL	1.7	32
33	NH	10	NV	<	OH	547	VA	2.9	AZ	338	GA	1.6	33
34	UT	9	MA	<	WV	547	MT	2.8	PA	336	WA	1.6	34
35	NV	9	CA	<	MA	537	OH	2.8	VT	331	PA	1.6	35
36	CA	9	CT	<	TX	516	KY	2.8	KY	327	WI	1.6	36
37	IL	8	RI	<	PA	497	TX	2.7	IN	318	IL	1.6	37
38	RI	8	WI	<	AR	497	AZ	2.6	VA	317	OH	1.5	38
39	ND	8	WV	<	MD	492	SD	2.5	GA	309	HI	1.5	39
40	WI	8	IL	<	MT	486	PA	2.3	WI	308	MD	1.5	40
41	OH	7	OH	<	KY	464	MO	2.3	NV	305	VA	1.5	41
42	CO	6	NJ	<	MO	450	VT	2.2	OH	303	OK	1.5	42
43	WV	6	CO	<	AZ	448	MA	2.2	AL	282	MS	1.4	43
44	IN	6	IN	<	NH	447	NJ	2.1	MO	253	CT	1.4	44
45	MD	5	IA	<	SD	440	ME	2.1	OK	250	NV	1.4	45
46	MO	4	ID	<	IL	435	MD	2.1	SC	220	AR	1.4	46
47	IA	4	MO	<	VT	427	NH	2.0	AR	216	SC	1.3	47
48	ID	4	MD	<	CT	412	IL	1.9	MS	210	MO	1.3	48
49	OR	3	OR	<	ME	397	RI	1.7	NC	200	NC	1.1	49
50	WY	2	WY	<	RI	360	CT	1.5	TN	192	TN	1.1	50
	US	15	US	0.1	US	619	US	3.0	US	378	US	1.8	
	DC	9	DC	<	DC	476	DC	1.6	DC	469	DC	1.5	

< rounds to zero

Table R-6

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

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	\$10,343	AK	45.5%	AK	\$2,427	AK	10.7%	AK	\$1,829	AK	8.0%	1
2	NY	6,278	WY	27.4	WY	1,961	WY	10.1	NY	1,350	WY	6.6	2
3	HI	5,650	NM	26.1	NY	1,743	UT	9.8	NJ	1,346	MT	6.2	3
4	WY	5,343	NY	25.3	DE	1,723	ND	9.2	WY	1,281	UT	6.0	4
5	CT	5,086	HI	24.3	NJ	1,711	NM	8.8	CT	1,181	WV	5.8	5
6	MN	4,837	ND	23.8	VT	1,637	MT	8.8	MN	1,156	WI	5.6	6
7	NJ	4,832	LA	23.7	WA	1,630	VT	8.5	WA	1,104	MN	5.6	7
8	MA	4,687	WV	23.3	MN	1,629	WV	8.3	WI	1,096	VT	5.5	8
9	RI	4,565	MN	23.3	VI	1,620	WI	8.2	M	1,071	NE	5.5	9
10	WA	4,535	UT	23.0	M	1,582	IA	8.2	NE	1,068	NY	5.4	10
11	DE	4,482	MT	22.6	ND	1,567	NE	8.0	VT	1,059	OR	5.4	11
12	CA	4,475	SC	22.6	NE	1,564	DE	8.0	MT	1,055	OK	5.3	12
13	W	4,341	MS	22.2	UT	1,545	OR	7.9	OR	1,025	M	5.2	13
14	NV	4,314	WI	22.1	OR	1,507	MS	7.8	RI	1,020	NM	5.2	14
15	VT	4,200	OR	21.9	IA	1,500	MN	7.8	DE	1,016	ME	5.2	15
16	OR	4,179	VT	21.8	CT	1,497	M	7.7	KS	978	WA	5.2	16
17	NM	4,169	IA	21.7	MT	1,495	OK	7.6	ME	969	ND	5.1	17
18	M	4,153	RI	21.5	KS	1,489	WA	7.6	MD	955	NJ	5.1	18
19	CO	4,107	ME	21.2	RI	1,425	KS	7.6	UT	947	SD	5.0	19
20	ND	4,052	WA	21.2	IN	1,415	SC	7.5	TX	947	TX	5.0	20
21	ME	3,978	AZ	21.1	MD	1,411	IN	7.4	MA	936	SC	5.0	21
22	IA	3,962	DE	20.8	NM	1,400	AZ	7.4	IN	935	IA	5.0	22
23	MD	3,914	SD	20.7	CO	1,372	ID	7.3	WV	931	KS	5.0	23
24	NH	3,907	AL	20.6	VA	1,345	SD	7.3	OH	925	AZ	5.0	24
25	LA	3,905	CA	20.6	WV	1,341	LA	7.2	VA	918	IN	4.9	25
26	PA	3,897	M	20.3	TX	1,333	AR	7.1	PA	912	MS	4.9	26
27	MT	3,855	NV	19.9	ME	1,325	TX	7.1	GA	911	LA	4.9	27
28	NE	3,846	KY	19.8	OH	1,314	ME	7.1	NH	910	GA	4.8	28
29	KS	3,804	NE	19.7	PA	1,310	NY	7.0	IA	908	RI	4.8	29
30	OH	3,787	GA	19.6	SD	1,299	NC	7.0	SD	900	OH	4.7	30
31	SC	3,772	CO	19.6	AZ	1,297	KY	6.9	OK	898	DE	4.7	31
32	IL	3,772	ID	19.6	OK	1,289	AL	6.8	CO	887	ID	4.7	32
33	WV	3,763	IN	19.5	NC	1,277	OH	6.7	ND	875	AR	4.5	33
34	FL	3,741	KS	19.3	HI	1,269	RI	6.7	NV	868	NC	4.4	34
35	IN	3,704	OH	19.3	SC	1,261	GA	6.7	AZ	867	VA	4.3	35
36	GA	3,697	OK	19.3	GA	1,259	CO	6.6	IL	860	PA	4.3	36
37	SD	3,682	MA	19.2	ID	1,249	NJ	6.4	CA	858	KY	4.3	37
38	AZ	3,689	AR	19.2	NH	1,244	VA	6.3	SC	841	MO	4.3	38
39	UT	3,615	NC	19.2	CA	1,235	PA	6.2	MO	827	CO	4.2	39
40	VA	3,586	TX	18.5	IL	1,232	MD	5.9	NM	827	CT	4.2	40
41	NC	3,524	FL	18.4	MA	1,221	TN	5.9	LA	805	NH	4.1	41
42	AL	3,504	PA	18.4	LA	1,181	MO	5.7	NC	805	MD	4.0	42
43	TX	3,478	TN	18.3	NV	1,176	CA	5.7	ID	800	NV	4.0	43
44	ID	3,327	CT	18.2	KY	1,153	NH	5.7	FL	784	CA	3.9	44
45	TN	3,326	NJ	18.1	AL	1,151	IL	5.5	HI	753	TN	3.9	45
46	KY	3,321	NH	17.8	MS	1,143	HI	5.5	KY	717	AL	3.9	46
47	OK	3,257	IL	16.8	AR	1,126	NV	5.4	AR	716	FL	3.9	47
48	MS	3,230	VA	16.8	MO	1,113	CT	5.4	MS	713	MA	3.8	48
49	MO	3,056	MD	16.5	TN	1,075	FL	5.3	TN	706	IL	3.8	49
50	AR	3,037	MO	15.8	FL	1,074	MA	5.0	AL	656	HI	3.2	50
	US	4,139	US	20.1	US	1,357	US	6.6	US	949	US	4.6	
	DC	8,029	DC	26.5	DC	1,300	DC	4.3	DC	1,122	DC	3.7	

Table R-7

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

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	\$605	ND	3.6%	NY	\$1,317	NY	5.3%	WY	\$721	SC	4.2%	1
2	WY	599	UT	3.4	NH	999	WV	5.3	SC	707	AL	3.9	2
3	DE	585	NM	3.2	ME	955	ME	5.1	AL	659	WY	3.7	3
4	UT	539	WY	3.1	MA	937	NH	4.6	NY	618	LA	3.4	4
5	IA	527	IA	2.9	CT	920	MN	4.4	LA	559	MS	3.3	5
6	NM	508	DE	2.7	MN	908	RI	4.1	GA	527	GA	2.8	6
7	HI	500	MS	2.5	AK	899	LA	4.0	MS	483	NM	2.6	7
8	AK	496	VT	2.5	RI	871	VT	4.0	MN	469	NY	2.5	8
9	VT	481	AL	2.4	WV	848	KY	4.0	CA	454	NC	2.5	9
10	MI	471	WI	2.4	PA	803	AK	4.0	NC	453	TN	2.4	10
11	WI	465	KS	2.3	VT	766	OH	3.9	HI	437	IA	2.4	11
12	KS	457	ID	2.3	OH	760	MA	3.8	TN	432	MN	2.3	12
13	CO	452	NE	2.3	CA	745	PA	3.8	IA	430	CA	2.1	13
14	NE	450	MI	2.3	WI	739	SC	3.8	NM	417	OK	2.1	14
15	WA	438	NC	2.3	MI	732	MS	3.8	MI	417	MI	2.0	15
16	IN	426	IN	2.2	NJ	728	WI	3.8	MA	412	IN	2.0	16
17	OR	424	OR	2.2	IN	691	ND	3.6	WA	402	AR	2.0	17
18	NC	421	AZ	2.2	WA	674	IN	3.6	AK	391	FL	1.9	18
19	AL	405	SC	2.2	KY	664	NM	3.6	FL	386	HI	1.9	19
20	MN	399	AK	2.2	LA	661	AR	3.6	CT	383	WA	1.9	20
21	ID	395	CO	2.2	SC	630	MI	3.6	IN	381	ID	1.8	21
22	AZ	385	HI	2.2	ND	620	CA	3.4	KS	353	TX	1.8	22
23	MD	384	WV	2.0	HI	610	AZ	3.4	OK	351	KS	1.8	23
24	SC	366	WA	2.0	TN	604	TN	3.3	TX	339	OR	1.7	24
25	MS	366	OK	2.0	IL	603	CT	3.3	NE	338	NE	1.7	25
26	VA	362	KY	2.0	GA	601	GA	3.2	OR	331	AK	1.7	26
27	TX	354	MT	2.0	AZ	592	WA	3.1	OH	330	UT	1.7	27
28	OK	344	MN	1.9	NM	575	AL	3.1	NV	329	MA	1.7	28
29	MT	339	LA	1.9	AR	568	IA	3.1	ID	311	OH	1.7	29
30	KY	335	AR	1.9	NE	561	MT	2.9	AR	310	NV	1.5	30
31	OH	333	TX	1.9	IA	559	NC	2.9	VA	307	WV	1.5	31
32	WV	330	SD	1.8	MD	557	SD	2.9	WI	276	VA	1.4	32
33	SD	329	TN	1.8	MS	548	NE	2.9	MO	275	MO	1.4	33
34	TN	328	OH	1.7	OR	542	OR	2.8	CO	275	WI	1.4	34
35	NY	324	VA	1.7	NC	532	OK	2.8	UT	269	CT	1.4	35
36	CA	322	MD	1.6	AL	525	UT	2.8	IL	261	KY	1.4	36
37	NJ	319	ME	1.6	SD	514	NJ	2.7	DE	247	CO	1.3	37
38	LA	313	GA	1.5	MO	514	IL	2.7	NJ	240	MT	1.3	38
39	RI	309	CA	1.5	DE	499	TX	2.7	PA	237	IL	1.2	39
40	PA	302	RI	1.5	TX	498	MO	2.7	WV	236	AZ	1.2	40
41	ME	299	PA	1.4	MT	498	HI	2.6	RI	232	DE	1.1	41
42	IL	299	NH	1.3	WY	475	ID	2.5	KY	228	PA	1.1	42
43	AR	299	IL	1.3	OK	468	WY	2.4	MT	216	RI	1.1	43
44	NH	293	NY	1.3	CO	463	MD	2.3	AZ	203	SD	1.1	44
45	GA	282	NV	1.3	KS	438	DE	2.3	MD	190	ME	1.0	45
46	NV	280	MO	1.3	VA	437	KS	2.2	ME	189	NJ	0.9	46
47	CT	254	FL	1.2	UT	436	CO	2.2	SD	187	ND	0.8	47
48	FL	249	NJ	1.2	ID	427	FL	2.1	ND	138	MD	0.8	48
49	MO	243	MA	0.9	FL	426	VA	2.0	VT	119	VT	0.6	49
50	MA	226	CT	0.9	NV	409	NV	1.9	NH	97	NH	0.4	50
	US	349	US	1.7	US	691	US	3.4	US	386	US	1.9	
	DC	178	DC	0.6	DC	1,895	DC	6.3	DC	924	DC	3.1	

Table R-8

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

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	\$1,072	AK	4.7%	AK	\$238	AK	1.0%	RI	\$118	RI	0.6%	1
2	WY	650	NM	3.4	NY	218	AZ	0.9	CT	115	CA	0.4	2
3	NM	542	WY	3.3	NJ	206	FL	0.9	MA	94	CT	0.4	3
4	SD	515	SD	2.9	CA	200	NM	0.9	CA	91	NV	0.4	4
5	VT	461	ND	2.7	NV	195	CA	0.9	NV	85	MA	0.4	5
6	ND	460	MT	2.6	FL	188	NV	0.9	NY	83	FL	0.4	6
7	MT	442	WV	2.5	IL	169	NY	0.9	AK	82	AK	0.4	7
8	IA	434	VT	2.4	AZ	162	LA	0.9	FL	74	OR	0.4	8
9	KS	428	IA	2.4	WI	156	WI	0.8	MD	72	NM	0.4	9
10	DE	421	KS	2.2	CT	155	NJ	0.8	HI	68	OK	0.3	10
11	NV	407	NE	2.0	HI	154	IL	0.8	IL	68	NY	0.3	11
12	WV	406	DE	2.0	MD	150	OR	0.7	OR	67	AZ	0.3	12
13	NE	395	ID	1.9	CO	150	WY	0.7	WA	67	WI	0.3	13
14	MN	376	MS	1.9	MA	149	UT	0.7	NJ	66	OH	0.3	14
15	HI	365	NV	1.9	NM	148	CO	0.7	WI	65	WA	0.3	15
16	WI	351	MN	1.8	RI	147	MI	0.7	OH	65	MD	0.3	16
17	WA	339	WI	1.8	DE	145	RI	0.7	NH	65	IL	0.3	17
18	ID	329	AR	1.8	MI	144	ID	0.7	VA	59	NH	0.3	18
19	CT	326	ME	1.7	WY	143	DE	0.7	AZ	58	HI	0.3	19
20	ME	319	UT	1.7	LA	142	HI	0.7	CO	58	LA	0.3	20
21	MA	315	LA	1.6	OR	142	OH	0.7	OK	57	TN	0.3	21
22	NY	313	OR	1.6	WA	136	NC	0.7	NM	56	MO	0.3	22
23	NJ	309	WA	1.6	OH	129	AL	0.6	MO	55	VA	0.3	23
24	OR	309	AL	1.6	MN	129	TX	0.6	TN	52	CO	0.3	24
25	CO	308	HI	1.6	VA	126	KS	0.6	ME	51	ME	0.3	25
26	IL	293	KY	1.5	KS	125	WA	0.6	GA	50	UT	0.3	26
27	VA	286	AZ	1.5	TX	121	MD	0.6	KS	49	GA	0.3	27
28	FL	283	CO	1.5	NC	120	GA	0.6	MI	48	TX	0.3	28
29	AR	281	OK	1.4	NH	119	MN	0.6	LA	48	KS	0.2	29
30	MS	273	NC	1.4	GA	118	SC	0.6	TX	47	NJ	0.2	30
31	LA	270	FL	1.4	ID	118	MA	0.6	IN	46	IN	0.2	31
32	NH	269	MO	1.4	MO	117	MT	0.6	WY	42	ID	0.2	32
33	AL	268	TN	1.4	UT	113	MO	0.6	UT	42	AL	0.2	33
34	MO	267	VA	1.3	AL	110	OK	0.6	NC	42	MI	0.2	34
35	AZ	267	IL	1.3	PA	109	VA	0.6	MN	42	NC	0.2	35
36	UT	260	TX	1.3	IA	106	IA	0.6	ID	41	SC	0.2	36
37	RI	260	MA	1.3	TN	104	TN	0.6	AL	40	MS	0.2	37
38	NC	259	NY	1.3	MT	104	MS	0.6	SC	38	WY	0.2	38
39	KY	257	NH	1.2	SC	103	CT	0.6	NE	37	KY	0.2	39
40	TN	250	RI	1.2	OK	101	NH	0.5	VT	37	MN	0.2	40
41	TX	244	IN	1.2	NE	99	AR	0.5	IA	36	IA	0.2	41
42	OK	241	OH	1.2	VT	96	SD	0.5	KY	35	ND	0.2	42
43	OH	239	CT	1.2	SD	94	PA	0.5	ND	34	MT	0.2	43
44	PA	235	NJ	1.2	IN	91	NE	0.5	MT	33	AR	0.2	44
45	IN	232	SC	1.2	ME	87	VT	0.5	MS	33	NE	0.2	45
46	MD	228	GA	1.1	AR	84	KY	0.5	SD	33	VT	0.2	46
47	MI	227	MI	1.1	KY	83	IN	0.5	AR	30	SD	0.2	47
48	GA	216	PA	1.1	MS	82	ME	0.5	PA	30	WV	0.1	48
49	CA	196	MD	1.0	ND	72	ND	0.4	WV	23	PA	0.1	49
50	SC	194	CA	0.9	WV	64	WV	0.4	DE	20	DE	0.1	50
	US	277	US	1.3	US	148	US	0.7	US	62	US	0.3	
	DC	277	DC	0.9	DC	494	DC	1.6	DC	177	DC	0.6	

Table R-9

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

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	\$228	AK	1.0%	AK	\$60	WA	0.3%	HI	\$241	HI	1.0%	1
2	NY	194	TX	0.8	WA	56	AK	0.3	NJ	223	DE	0.9	2
3	CA	170	NY	0.8	NV	54	NV	0.2	MA	222	MA	0.9	3
4	NV	168	CA	0.8	CA	52	CA	0.2	NY	204	NJ	0.8	4
5	MD	160	NV	0.8	DE	43	ID	0.2	DE	199	NY	0.8	5
6	TX	156	AZ	0.7	ID	37	DE	0.2	CT	183	CA	0.8	6
7	FL	145	NM	0.7	NJ	37	OR	0.2	CA	177	NM	0.8	7
8	CT	142	FL	0.7	OR	37	NM	0.2	MD	175	WI	0.8	8
9	MI	134	GA	0.7	MN	33	ND	0.2	FL	163	FL	0.8	9
10	GA	132	NC	0.7	RI	32	VT	0.2	AK	161	MD	0.7	10
11	AZ	128	MD	0.7	VT	31	MN	0.2	WI	159	ME	0.7	11
12	NC	128	SC	0.7	FL	31	FL	0.2	VA	150	OR	0.7	12
13	NJ	125	MI	0.7	NY	30	RI	0.1	RI	147	AK	0.7	13
14	WA	123	WA	0.6	ND	29	AZ	0.1	WA	145	VA	0.7	14
15	DE	119	OR	0.6	NM	28	NJ	0.1	MN	140	RI	0.7	15
16	VA	118	DE	0.6	HI	28	WY	0.1	MI	140	MI	0.7	16
17	NM	114	VA	0.6	CT	27	WI	0.1	OR	136	MN	0.7	17
18	SC	112	LA	0.5	WY	26	ME	0.1	ME	135	WA	0.7	18
19	OR	109	OH	0.5	WI	25	NY	0.1	NM	129	CT	0.7	19
20	MA	109	TN	0.5	AZ	25	MS	0.1	OH	128	OH	0.7	20
21	PA	106	CT	0.5	ME	24	HI	0.1	WY	125	WY	0.6	21
22	CO	106	CO	0.5	VA	23	AR	0.1	PA	123	IA	0.6	22
23	RI	104	UT	0.5	NH	22	VA	0.1	IL	120	LA	0.6	23
24	OH	103	PA	0.5	MD	21	OK	0.1	VT	118	VT	0.6	24
25	TN	94	RI	0.5	CO	20	NH	0.1	IA	115	NC	0.6	25
26	WI	93	WI	0.5	NE	19	NE	0.1	NC	111	ID	0.6	26
27	IL	93	WY	0.5	IL	19	MT	0.1	TN	106	TN	0.6	27
28	HI	93	NJ	0.5	KS	18	CT	0.1	NV	105	PA	0.6	28
29	WY	92	ID	0.5	OH	18	CO	0.1	GA	105	AR	0.6	29
30	LA	90	MA	0.4	MI	18	WV	0.1	LA	104	GA	0.6	30
31	KS	82	KY	0.4	AR	18	KS	0.1	ID	102	AZ	0.6	31
32	MN	80	AR	0.4	MS	17	OH	0.1	NH	98	IL	0.5	32
33	UT	79	KS	0.4	OK	17	MD	0.1	AZ	96	UT	0.5	33
34	ID	79	IL	0.4	MA	17	MI	0.1	TX	96	KY	0.5	34
35	IN	77	OK	0.4	MT	16	TX	0.1	CO	93	TX	0.5	35
36	KY	72	AL	0.4	TX	16	IL	0.1	AR	89	NV	0.5	36
37	SD	72	IN	0.4	MO	16	KY	0.1	IN	88	SC	0.5	37
38	ME	71	SD	0.4	NC	15	NC	0.1	KY	86	IN	0.5	38
39	NH	69	HI	0.4	WV	15	SC	0.1	UT	83	SD	0.5	39
40	NE	69	MN	0.4	IA	15	MO	0.1	SD	83	OK	0.5	40
41	AL	69	ME	0.4	PA	14	IA	0.1	MO	80	AL	0.5	41
42	OK	69	NE	0.4	TN	14	TN	0.1	SC	80	NH	0.4	42
43	AR	68	MT	0.3	GA	14	AL	0.1	OK	78	CO	0.4	43
44	MO	62	MO	0.3	KY	14	GA	0.1	AL	78	WV	0.4	44
45	IA	56	NH	0.3	SC	13	SD	0.1	KS	71	MO	0.4	45
46	MT	56	IA	0.3	SD	13	MA	0.1	MT	71	MT	0.4	46
47	VT	52	MS	0.3	AL	13	PA	0.1	NE	69	KS	0.4	47
48	MS	44	VT	0.3	UT	10	UT	0.1	WV	67	ND	0.4	48
49	WV	43	WV	0.3	LA	10	LA	0.1	ND	61	NE	0.4	49
50	ND	39	ND	0.2	IN	7	IN	<	MS	51	MS	0.4	50
	US	124	US	0.6	US	25	US	0.1	US	137	US	0.7	
	DC	540	DC	1.8	DC	66	DC	0.2	DC	303	DC	1.0	

< rounds to zero

Table R-10

**State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income, FY 1994**

Housing and Community Development				Governmental Administration				Interest Payments on General Debt				
Rank	State	Per Capita	Percent of Personal Income	Rank	State	Per Capita	Percent of Personal Income	Rank	State	Per Capita	Percent of Personal Income	Rank
1	HI	\$235	1.0%	AK	\$726	AK	3.2%	AK	\$933	AK	4.1%	1
2	NY	163	0.7	HI	476	HI	2.0	DE	396	DE	1.8	2
3	MA	157	0.6	NV	341	OR	1.6	NY	362	NH	1.6	3
4	CA	133	0.6	OR	306	NV	1.6	NH	362	KY	1.6	4
5	AK	130	0.6	WY	300	WY	1.5	HI	334	LA	1.6	5
6	RI	125	0.6	NY	274	UT	1.5	RI	334	RI	1.6	6
7	CT	125	0.5	DE	273	MT	1.4	CT	293	NY	1.5	7
8	MD	108	0.5	VT	267	NM	1.4	CO	288	HI	1.4	8
9	DE	100	0.5	CA	264	VT	1.4	MA	284	CO	1.4	9
10	VT	89	0.4	CT	250	AZ	1.4	NJ	278	WV	1.4	10
11	MN	82	0.4	RI	245	DE	1.3	PA	276	WY	1.4	11
12	OH	82	0.4	NJ	245	CA	1.2	KY	268	PA	1.3	12
13	OR	81	0.4	MT	244	WV	1.2	WY	263	MN	1.3	13
14	ND	71	0.4	MN	242	MN	1.2	MN	262	AZ	1.2	14
15	WA	70	0.4	AZ	238	RI	1.2	LA	262	SD	1.2	15
16	VA	69	0.3	UT	230	SD	1.1	NV	249	FL	1.2	16
17	PA	68	0.3	NM	227	OH	1.1	FL	239	MA	1.2	17
18	CO	67	0.3	MA	225	NY	1.1	IL	225	ME	1.2	18
19	IL	65	0.3	MD	224	KS	1.1	ME	218	NV	1.1	19
20	NE	65	0.3	WA	223	FL	1.1	WV	218	ND	1.1	20
21	MT	65	0.3	CO	221	LA	1.1	AZ	218	MT	1.1	21
22	NV	65	0.3	OH	217	CO	1.1	MD	217	CT	1.0	22
23	ME	64	0.3	FL	216	ID	1.0	SD	212	WI	1.0	23
24	IN	61	0.3	KS	214	WA	1.0	WI	205	NJ	1.0	24
25	AL	59	0.3	VA	207	WI	1.0	OR	195	OR	1.0	25
26	TN	55	0.3	MI	206	ME	1.0	CA	191	IL	1.0	26
27	NJ	54	0.3	PA	201	MI	1.0	KS	189	NM	1.0	27
28	GA	51	0.3	SD	201	IA	1.0	ND	188	UT	1.0	28
29	MS	49	0.3	WI	200	MS	1.0	WA	186	TX	1.0	29
30	WI	48	0.3	NH	197	OK	1.0	MT	186	VT	1.0	30
31	FL	48	0.3	IL	195	VA	1.0	VT	185	KS	1.0	31
32	NC	47	0.3	WV	193	SC	1.0	TX	183	MD	0.9	32
33	LA	47	0.2	ME	191	PA	0.9	VA	183	AL	0.9	33
34	UT	45	0.2	IA	182	MD	0.9	NM	157	OK	0.9	34
35	AZ	43	0.2	ID	178	MA	0.9	AL	155	CA	0.9	35
36	WV	43	0.2	LA	174	GA	0.9	UT	154	WA	0.9	36
37	IA	43	0.2	GA	174	NJ	0.9	MI	152	VA	0.9	37
38	NH	43	0.2	IN	173	IN	0.9	OK	149	MS	0.8	38
39	SC	42	0.2	NE	170	NH	0.9	OH	141	SC	0.8	39
40	MO	38	0.2	OK	165	ND	0.9	MO	133	AR	0.7	40
41	KY	38	0.2	TX	165	CT	0.9	SC	133	MI	0.7	41
42	TX	36	0.2	SC	161	TX	0.9	GA	131	OH	0.7	42
43	AR	35	0.2	NC	156	IL	0.9	IA	125	GA	0.7	43
44	OK	35	0.2	ND	153	NE	0.9	NE	124	MO	0.7	44
45	SD	34	0.2	AL	147	AL	0.9	MS	123	IA	0.7	45
46	NM	29	0.2	MS	144	NC	0.9	IN	122	ID	0.7	46
47	KS	29	0.1	MO	142	KY	0.8	AR	117	IN	0.6	47
48	ID	21	0.1	TN	142	AR	0.8	TN	116	TN	0.6	48
49	WY	17	0.1	KY	138	TN	0.8	ID	112	NE	0.6	49
50	MI	17	0.1	AR	125	MO	0.7	NC	103	NC	0.6	50
	US	76	0.4	US	214	US	1.0	US	211	US	1.0	
	DC	388	1.3	DC	517	DC	1.7	DC	531	DC	1.8	

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.

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

Rank	State	Population 7/1/94		Personal Income		Personal Income		Rank
		(thousands)	State	CY Dec. 1993, Aug. 1994	State	Per Capita		
				(millions)				
	US	260,341	US	5,359,589	US	20,587		
1	CA	31,431	CA	683,002	DC	30,279	1	
2	TX	18,378	NY	450,754	CT	27,977	2	
3	NY	18,169	TX	345,009	NJ	26,648	3	
4	FL	13,953	FL	283,297	NY	24,809	4	
5	PA	12,052	IL	263,591	MA	24,358	5	
6	IL	11,752	PA	255,921	MD	23,723	6	
7	OH	11,102	OH	217,693	HI	23,231	7	
8	MI	9,496	NJ	210,622	AK	22,748	8	
9	NJ	7,904	MI	194,687	IL	22,429	9	
10	NC	7,070	MA	147,148	NH	21,941	10	
11	GA	7,055	VA	139,831	CA	21,730	11	
12	VA	6,552	GA	132,832	NV	21,684	12	
13	MA	6,041	NC	129,790	DE	21,558	13	
14	IN	5,752	MD	118,759	WA	21,415	14	
15	WA	5,343	WA	114,422	VA	21,342	15	
16	MO	5,278	IN	109,465	RI	21,268	16	
17	TN	5,175	MO	102,369	PA	21,235	17	
18	WI	5,082	WI	99,860	CO	20,947	18	
19	MD	5,006	MN	94,942	MN	20,789	19	
20	MN	4,567	TN	93,894	MI	20,502	20	
21	LA	4,315	CT	91,625	FL	20,304	21	
22	AL	4,219	CO	76,581	KS	19,693	22	
23	AZ	4,075	AL	71,620	WI	19,650	23	
24	KY	3,827	AZ	71,317	OH	19,608	24	
25	SC	3,664	LA	71,252	NE	19,565	25	
26	CO	3,656	KY	64,237	WY	19,485	26	
27	CT	3,275	SC	61,236	MO	19,395	27	
28	OK	3,258	OR	58,962	VT	19,298	28	
29	OR	3,086	OK	55,047	OR	19,106	29	
30	IA	2,829	IA	51,564	IN	19,031	30	
31	MS	2,669	KS	50,295	GA	18,828	31	
32	KS	2,554	MS	38,869	TX	18,773	32	
33	AR	2,453	AR	38,776	ME	18,767	33	
34	UT	1,908	NE	31,754	NC	18,358	34	
35	WV	1,822	NV	31,593	IA	18,227	35	
36	NM	1,654	UT	30,010	TN	18,144	36	
37	NE	1,623	WV	29,392	SD	17,836	37	
38	NV	1,457	HI	27,389	AZ	17,501	38	
39	ME	1,240	NM	26,402	MT	17,076	39	
40	HI	1,179	NH	24,947	ND	17,041	40	
41	NH	1,137	ME	23,271	ID	17,016	41	
42	ID	1,133	RI	21,204	AL	16,976	42	
43	RI	997	ID	19,279	OK	16,896	43	
44	MT	856	DC	17,259	KY	16,785	44	
45	SD	721	DE	15,220	SC	16,713	45	
46	DE	706	MT	14,617	LA	16,513	46	
47	ND	638	AK	13,785	WV	16,132	47	
48	AK	606	SD	12,860	NM	15,963	48	
49	VT	580	VT	11,193	AR	15,808	49	
50	DC	570	ND	10,872	UT	15,729	50	
51	WY	476	WY	9,275	MS	14,563	51	

Source: American Council computations based on U.S. Department of Commerce, Bureau of the Census, www.census.gov/govs/www/index.html and *Survey of Current Business*, August 1996

United States

	Percentage of				Percentage of	
	Total	U.S.			Personal Income	Index
Population	260,341,000	100.0				
Personal Income (billions)	5,359.6	100.0				
Per Capita Income	20,587	100.0				
Revenues	Total	Percentage	Per Capita		Percentage of	
	(thousands)	Distribution	Amount	Index (U.S.=100)	Personal Income	Index (U.S.=100)
State and Local						
General	1,100,440,785	100.0%	\$4,227	100	0.0%	100
Intergovernmental from Federal	215,445,135	19.6	828	100	0.0	100
Own-Source	884,995,650	80.4	3,399	100	0.0	100
Tax Revenue	625,526,525	56.8	2,403	100	0.0	100
Property Taxes	197,139,523	17.9	757	100	0.0	100
Sales Taxes	223,627,558	20.3	859	100	0.0	100
Income Taxes	157,129,335	14.3	604	100	0.0	100
Other Taxes	47,630,109	4.3	183	100	0.0	100
Charges and Miscellaneous	259,469,125	23.6	997	100	0.0	100
State						
General	692,298,133	100.0	2,659	100	0.0	100
Intergovernmental from Federal	191,450,553	27.7	735	100	0.0	100
Intergovernmental from Local	13,067,295	1.9	50	100	0.0	100
Own-Source	487,780,285	70.5	1,874	100	0.0	100
Tax Revenue	373,319,379	53.9	1,434	100	0.0	100
Property Taxes	8,386,000	1.2	32	100	0.0	100
Sales Taxes	185,871,031	26.8	714	100	0.0	100
Income Taxes	142,819,958	20.6	549	100	0.0	100
Other Taxes	36,242,390	5.2	139	100	0.0	100
Charges and Miscellaneous	114,460,906	16.5	440	100	0.0	100
Local						
General	639,242,484	100.0	2,455	100	0.0	100
Intergovernmental from Federal	23,994,582	3.8	92	100	0.0	100
Intergovernmental from State	218,032,537	34.1	837	100	0.0	100
Own-Source	397,215,365	62.1	1,526	100	0.0	100
Tax Revenue	252,207,146	39.5	969	100	0.0	100
Property Taxes	188,753,523	29.5	725	100	0.0	100
Sales Taxes	37,756,527	5.9	145	100	0.0	100
Income Taxes	14,309,377	2.2	55	100	0.0	100
Other Taxes	11,387,719	1.8	44	100	0.0	100
Charges and Miscellaneous	145,008,219	22.7	557	100	0.0	100
Expenditures						
State and Local						
General	1,077,664,529	100.0	4,139	100	0.0	100
Total Intergovernmental	3,647,527	0.3	14	100	0.0	100
Direct	1,074,017,002	99.7	4,125	100	0.0	100
Elementary/Secondary Education	246,981,374	22.9	949	100	0.0	100
Public Welfare	179,829,424	16.7	691	100	0.0	100
Health and Hospitals	100,429,472	9.3	386	100	0.0	100
Higher Education	90,871,177	8.4	349	100	0.0	100
Highways	72,067,409	6.7	277	100	0.0	100
Interest on General Debt	54,960,266	5.1	211	100	0.0	100
Other	328,877,880	30.5	1,263	100	0.0	100
State						
General	682,643,230	100.0	2,622	100	0.0	100
Total Intergovernmental	224,763,617	32.9	863	100	0.0	100
Elementary/Secondary Education	148,244,289	21.7	569	100	0.0	100
Direct	457,879,613	67.1	1,759	100	0.0	100
Public Welfare	148,244,289	21.7	569	100	0.0	100
Higher Education	77,127,809	11.3	296	100	0.0	100
Highways	43,812,093	6.4	168	100	0.0	100
Health and Hospitals	46,995,543	6.9	181	100	0.0	100
Interest on General Debt	23,719,182	3.5	91	100	0.0	100
Corrections	21,266,053	3.1	82	100	0.0	100
Other	96,714,644	14.2	371	100	0.0	100
Local						
General	624,907,773	100.0	2,400	100	0.0	100
Total Intergovernmental	8,770,384	1.4	34	100	0.0	100
Direct	616,137,389	98.6	2,367	100	0.0	100
Elementary/Secondary Education	244,647,429	39.1	940	100	0.0	100
Health and Hospitals	53,433,929	8.6	205	100	0.0	100
Interest on General Debt	31,241,084	5.0	120	100	0.0	100
Police	33,319,709	5.3	128	100	0.0	100
Public Welfare	31,585,135	5.1	121	100	0.0	100
Highways	28,255,316	4.5	109	100	0.0	100
Other	193,654,787	31.0	744	100	0.0	100

Alabama

	Total	Percentage of U.S.	Rank
Population	4,219,000	1.6	22
Personal Income (billions)	\$71.6	1.3	23
Per Capita Income	\$16,976	82.5	42

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	14,581,243	100.0%	\$3,456	82	20.4%	99
Intergovernmental from Federal	3,300,052	22.6	782	95	4.6	115
Own-Source	11,281,191	77.4	2,674	79	15.8	95
Tax Revenue	6,755,334	46.3	1,601	67	9.4	81
Property Taxes	825,731	5.7	196	26	1.2	31
Sales Taxes	3,503,340	24.0	830	97	4.9	117
Income Taxes	1,648,947	11.3	391	65	2.3	79
Other Taxes	777,316	5.3	184	101	1.1	122
Charges and Miscellaneous	4,525,857	31.0	1,073	108	6.3	131
State						
General	10,014,415	100.0	2,374	89	14.0	108
Intergovernmental from Federal	3,024,323	30.2	717	97	4.2	118
Intergovernmental from Local	52,761	0.5	13	25	0.1	30
Own-Source	6,937,331	69.3	1,644	88	9.7	106
Tax Revenue	4,767,108	47.6	1,130	79	6.7	96
Property Taxes	112,596	1.1	27	83	0.2	100
Sales Taxes	2,559,992	25.6	607	85	3.6	103
Income Taxes	1,585,753	15.8	376	69	2.2	83
Other Taxes	508,767	5.1	121	87	0.7	105
Charges and Miscellaneous	2,170,223	21.7	514	117	3.0	142
Local						
General	6,942,377	100.0	1,646	67	9.7	81
Intergovernmental from Federal	275,729	4.0	65	71	0.4	86
Intergovernmental from State	2,322,788	33.5	551	66	3.2	80
Own-Source	4,343,860	62.6	1,030	67	6.1	82
Tax Revenue	1,988,226	28.6	471	49	2.8	59
Property Taxes	713,135	10.3	169	23	1.0	28
Sales Taxes	943,348	13.6	224	154	1.3	187
Income Taxes	63,194	0.9	15	27	0.1	33
Other Taxes	268,549	3.9	64	32	0.4	39
Charges and Miscellaneous	2,355,634	33.9	558	100	3.3	122
Expenditures						
State and Local						
General	14,781,534	100.0	3,504	85	20.6	103
Total Intergovernmental	-	-	-	-	-	-
Direct	14,781,534	100.0	3,504	85	20.6	103
Elementary/Secondary Education	2,765,814	18.7	656	69	3.9	84
Public Welfare	2,214,051	15.0	525	76	3.1	92
Health and Hospitals	2,781,736	18.8	659	171	3.9	207
Higher Education	1,708,694	11.6	405	116	2.4	141
Highways	1,131,723	7.7	268	97	1.6	118
Interest on General Debt	653,500	4.4	155	73	0.9	89
Other	3,526,016	23.9	836	66	4.9	80
State						
General	9,922,352	100.0	2,352	90	13.9	109
Total Intergovernmental	2,349,153	23.7	557	64	3.3	78
Elementary/Secondary Education	2,157,831	18.8	443	90	2.6	109
Direct	7,573,199	76.3	1,795	102	10.6	124
Public Welfare	2,157,831	21.7	511	90	3.0	109
Higher Education	1,708,694	17.2	405	137	2.4	166
Highways	711,367	7.2	169	100	1.0	122
Health and Hospitals	1,294,154	13.0	307	170	1.8	206
Interest on General Debt	250,642	2.5	59	65	0.3	79
Corrections	213,003	2.1	50	62	0.3	75
Other	1,237,508	12.5	293	79	1.7	96
Local						
General	7,217,417	100.0	1,711	71	10.1	86
Total Intergovernmental	9,082	0.1	2	6	0.0	8
Direct	7,208,335	99.9	1,709	72	10.1	88
Elementary/Secondary Education	2,755,017	38.2	653	69	3.8	84
Health and Hospitals	1,487,582	20.6	353	172	2.1	208
Interest on General Debt	402,858	5.6	95	80	0.6	96
Police	388,035	5.4	92	72	0.5	87
Public Welfare	56,220	0.8	13	11	0.1	13
Highways	420,356	5.8	100	92	0.6	111
Other	1,698,267	23.5	403	54	2.4	66

- represents zero

Alaska

Percentage of U.S.

	Total	U.S.	Rank
Population	606,000	0.2	48
Personal Income (billions)	\$13.8	0.3	47
Per Capita Income	\$22,748	110.5	8

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	6,669,790	100.0%	\$11,006	260	48.4%	236
Intergovernmental from Federal	1,002,983	15.0	1,655	200	7.3	181
Own-Source	5,666,807	85.0	9,351	275	41.1	249
Tax Revenue	1,954,148	29.3	3,225	134	14.2	121
Property Taxes	644,972	9.7	1,064	141	4.7	127
Sales Taxes	214,364	3.2	354	41	1.6	37
Income Taxes	176,070	2.6	291	48	1.3	44
Other Taxes	918,742	13.8	1,516	829	6.7	750
Charges and Miscellaneous	3,712,659	55.7	6,127	615	26.9	556
State						
General	5,279,241	100.0	8,712	328	38.3	296
Intergovernmental from Federal	913,798	17.3	1,508	205	6.6	186
Intergovernmental from Local	5,689	0.1	9	19	0.0	17
Own-Source	4,359,754	82.6	7,194	384	31.6	348
Tax Revenue	1,240,275	23.5	2,047	143	9.0	129
Property Taxes	61,612	1.2	102	316	0.4	286
Sales Taxes	99,654	1.9	164	23	0.7	21
Income Taxes	176,070	3.3	291	53	1.3	48
Other Taxes	902,939	17.1	1,490	1,070	6.6	969
Charges and Miscellaneous	3,119,479	59.1	5,148	1,171	22.6	1,060
Local						
General	2,224,681	100.0	3,671	150	16.1	135
Intergovernmental from Federal	89,185	4.0	147	160	0.6	145
Intergovernmental from State	828,443	37.2	1,367	163	6.0	148
Own-Source	1,307,053	58.8	2,157	141	9.5	128
Tax Revenue	713,873	32.1	1,178	122	5.2	110
Property Taxes	583,360	26.2	963	133	4.2	120
Sales Taxes	114,710	5.2	189	131	0.8	118
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	15,803	0.7	26	60	0.1	54
Charges and Miscellaneous	593,180	26.7	979	176	4.3	159
Expenditures						
State and Local						
General	6,268,023	100.0	10,343	250	45.5	226
Total Intergovernmental	107,126	1.7	177	1,262	0.8	1,142
Direct	6,160,897	98.3	10,166	246	44.7	223
Elementary/Secondary Education	1,108,210	17.7	1,829	193	8.0	174
Public Welfare	545,016	8.7	899	130	4.0	118
Health and Hospitals	236,710	3.8	391	101	1.7	92
Higher Education	300,497	4.8	496	142	2.2	129
Highways	649,464	10.4	1,072	387	4.7	350
Interest on General Debt	565,619	9.0	933	442	4.1	400
Other	2,755,381	44.0	4,547	360	20.0	326
State						
General	5,256,168	100.0	8,674	331	38.1	299
Total Intergovernmental	1,246,725	23.7	2,057	238	9.0	216
Elementary/Secondary Education	526,281	10.0	868	153	3.8	138
Direct	4,009,443	76.3	6,616	376	29.1	340
Public Welfare	526,281	10.0	868	153	3.8	138
Higher Education	300,497	5.7	496	167	2.2	151
Highways	532,201	10.1	878	522	3.9	472
Health and Hospitals	129,119	2.5	213	118	0.9	107
Interest on General Debt	330,229	6.3	545	598	2.4	541
Corrections	138,149	2.6	228	279	1.0	253
Other	2,052,967	39.1	3,388	912	14.9	825
Local						
General	2,151,459	100.0	3,550	148	15.6	134
Total Intergovernmental	5	<	*	1	<	1
Direct	2,151,454	100.0	3,550	150	15.6	136
Elementary/Secondary Education	875,772	40.7	1,445	154	6.4	139
Health and Hospitals	107,591	5.0	178	87	0.8	78
Interest on General Debt	235,390	10.9	388	324	1.7	293
Police	95,840	4.5	158	124	0.7	112
Public Welfare	18,735	0.9	31	25	0.1	23
Highways	117,263	5.5	194	178	0.9	161
Other	700,863	32.6	1,157	155	5.1	141

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

Arizona

	Total	Percentage of U.S.	Rank
Population	4,075,000	1.6	23
Personal Income (billions)	\$71.3	1.3	24
Per Capita Income	\$17,501	85.0	38

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	14,903,101	100.0%	\$3,657	87	20.9%	102
Intergovernmental from Federal	2,825,230	19.0	693	84	4.0	99
Own-Source	12,077,871	81.0	2,964	87	16.9	103
Tax Revenue	8,873,033	59.5	2,177	91	12.4	107
Property Taxes	2,726,433	18.3	669	88	3.8	104
Sales Taxes	3,969,281	26.6	974	113	5.6	133
Income Taxes	1,711,774	11.5	420	70	2.4	82
Other Taxes	465,545	3.1	114	62	0.7	73
Charges and Miscellaneous	3,204,838	21.5	786	79	4.5	93
State						
General	9,706,807	100.0	2,382	90	13.6	105
Intergovernmental from Federal	2,467,093	25.4	605	82	3.5	97
Intergovernmental from Local	362,797	3.7	89	177	0.5	209
Own-Source	6,876,917	70.8	1,688	90	9.6	106
Tax Revenue	5,656,858	58.3	1,388	97	7.9	114
Property Taxes	313,841	3.2	77	239	0.4	281
Sales Taxes	3,269,399	33.7	802	112	4.6	132
Income Taxes	1,711,774	17.6	420	77	2.4	90
Other Taxes	361,844	3.7	89	64	0.5	75
Charges and Miscellaneous	1,220,059	12.6	299	68	1.7	80
Local						
General	9,088,261	100.0	2,225	91	12.7	107
Intergovernmental from Federal	358,137	3.9	88	95	0.5	112
Intergovernmental from State	3,509,170	38.7	861	103	4.9	121
Own-Source	5,200,954	57.4	1,276	84	7.3	98
Tax Revenue	3,216,175	35.5	789	81	4.5	96
Property Taxes	2,412,592	26.6	592	82	3.4	96
Sales Taxes	699,882	7.7	172	118	1.0	139
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	103,701	1.1	25	58	0.1	68
Charges and Miscellaneous	1,984,779	21.9	487	87	2.8	103
Expenditures						
State and Local						
General	15,033,333	100.0	3,689	89	21.1	105
Total Intergovernmental	-	-	-	-	-	-
Direct	15,033,333	100.0	3,689	89	21.1	105
Elementary/Secondary Education	3,531,764	23.5	867	91	5.0	107
Public Welfare	2,411,598	16.0	592	86	3.4	101
Health and Hospitals	827,182	5.5	203	53	1.2	62
Higher Education	1,569,190	10.4	385	110	2.2	130
Highways	1,088,504	7.2	267	96	1.5	114
Interest on General Debt	888,028	5.9	218	103	1.2	121
Other	4,717,067	31.4	1,158	92	6.6	108
State						
General	9,529,970	100.0	2,339	89	13.4	105
Total Intergovernmental	3,577,730	37.5	878	102	5.0	120
Elementary/Secondary Education	2,035,816	21.4	500	88	2.9	103
Direct	5,952,240	62.5	1,461	83	8.3	98
Public Welfare	2,035,816	21.4	500	88	2.9	103
Higher Education	1,178,278	12.4	289	98	1.7	115
Highways	659,921	6.9	162	96	0.9	113
Health and Hospitals	449,090	4.7	110	61	0.6	72
Interest on General Debt	185,615	1.9	46	50	0.3	59
Corrections	345,456	3.6	85	104	0.5	122
Other	1,098,064	11.5	269	73	1.5	85
Local						
General	9,303,001	100.0	2,283	95	13.0	112
Total Intergovernmental	221,908	2.4	54	162	0.3	190
Direct	9,081,093	97.6	2,228	94	12.7	111
Elementary/Secondary Education	3,531,764	38.0	867	92	5.0	108
Health and Hospitals	378,092	4.1	93	45	0.5	53
Interest on General Debt	702,413	7.6	172	144	1.0	169
Police	564,335	6.1	138	108	0.8	127
Public Welfare	375,782	4.0	92	76	0.5	89
Highways	428,583	4.6	105	97	0.6	114
Other	3,100,124	33.3	761	102	4.3	120

- represents zero n.t.-no tax

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,453,000	0.9	33
Personal Income (billions)	\$38.8	0.7	33
Per Capita Income	\$15,808	76.8	49

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	7,868,761	100.0%	\$3,208	76	20.3%	99
Intergovernmental from Federal	2,001,057	25.4	816	99	5.2	128
Own-Source	5,867,704	74.6	2,392	70	15.1	92
Tax Revenue	4,118,336	52.3	1,679	70	10.6	91
Property Taxes	622,763	7.9	254	34	1.6	44
Sales Taxes	2,092,772	26.6	853	99	5.4	129
Income Taxes	1,142,954	14.5	466	77	2.9	101
Other Taxes	259,847	3.3	106	58	0.7	75
Charges and Miscellaneous	1,749,368	22.2	713	72	4.5	93
State						
General	5,982,514	100.0	2,439	92	15.4	119
Intergovernmental from Federal	1,911,254	31.9	779	106	4.9	138
Intergovernmental from Local	6,116	0.1	2	5	0.0	6
Own-Source	4,065,144	68.0	1,657	88	10.5	115
Tax Revenue	3,175,976	53.1	1,295	90	8.2	118
Property Taxes	5,708	0.1	2	7	0.0	9
Sales Taxes	1,785,652	29.8	728	102	4.6	133
Income Taxes	1,142,583	19.1	466	85	2.9	111
Other Taxes	242,033	4.0	99	71	0.6	92
Charges and Miscellaneous	889,168	14.9	362	82	2.3	107
Local						
General	3,319,663	100.0	1,353	55	8.6	72
Intergovernmental from Federal	89,803	2.7	37	40	0.2	52
Intergovernmental from State	1,427,300	43.0	582	69	3.7	90
Own-Source	1,802,560	54.3	735	48	4.6	63
Tax Revenue	942,360	28.4	384	40	2.4	52
Property Taxes	617,055	18.6	252	35	1.6	45
Sales Taxes	307,120	9.3	125	86	0.8	112
Income Taxes	371	<	*	2	<	2
Other Taxes	17,814	0.5	7	17	<	22
Charges and Miscellaneous	860,200	25.9	351	63	2.2	82
Expenditures						
State and Local						
General	7,450,970	100.0	3,037	73	19.2	96
Total Intergovernmental	1,737	<	1	5	<	7
Direct	7,449,233	100.0	3,037	74	19.2	96
Elementary/Secondary Education	1,756,146	23.6	716	75	4.5	98
Public Welfare	1,393,668	18.7	568	82	3.6	107
Health and Hospitals	760,307	10.2	310	80	2.0	105
Higher Education	733,181	9.8	299	86	1.9	112
Highways	689,778	9.3	281	102	1.8	132
Interest on General Debt	288,055	3.9	117	56	0.7	72
Other	1,828,098	24.5	745	59	4.7	77
State						
General	5,642,181	100.0	2,300	88	14.6	114
Total Intergovernmental	1,547,294	27.4	631	73	4.0	95
Elementary/Secondary Education	1,386,691	24.6	565	99	3.6	129
Direct	4,094,887	72.6	1,669	95	10.6	124
Public Welfare	1,386,691	24.6	565	99	3.6	129
Higher Education	733,181	13.0	299	101	1.9	131
Highways	481,528	8.5	196	117	1.2	152
Health and Hospitals	446,979	7.9	182	101	1.2	131
Interest on General Debt	115,728	2.1	47	52	0.3	67
Corrections	129,618	2.3	53	65	0.3	84
Other	801,162	14.2	327	88	2.1	114
Local						
General	3,354,651	100.0	1,368	57	8.7	74
Total Intergovernmental	305	<	*	1	<	1
Direct	3,354,346	100.0	1,367	58	8.7	75
Elementary/Secondary Education	1,756,146	52.3	716	76	4.5	99
Health and Hospitals	313,328	9.3	128	62	0.8	81
Interest on General Debt	172,327	5.1	70	59	0.4	76
Police	162,456	4.8	66	52	0.4	67
Public Welfare	6,977	0.2	3	2	<	1
Highways	208,250	6.2	85	78	0.5	102
Other	734,862	21.9	300	40	1.9	52

< rounds to zero * less than \$1 per capita

California

	Total	Percentage of U.S.	Rank
Population	31,431,000	12.1	1
Personal Income (billions)	\$683.0	12.7	1
Per Capita Income	\$21,730	105.6	11

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	140,940,291	100.0%	\$4,484	106	20.6%	101
Intergovernmental from Federal	30,471,295	21.6	969	117	4.5	111
Own-Source	110,468,996	78.4	3,515	103	16.2	98
Tax Revenue	75,571,147	53.6	2,404	100	11.1	95
Property Taxes	20,651,779	14.7	657	87	3.0	82
Sales Taxes	27,572,948	19.6	877	102	4.0	97
Income Taxes	22,181,212	15.7	706	117	3.2	111
Other Taxes	5,165,208	3.7	164	90	0.8	85
Charges and Miscellaneous	34,897,849	24.8	1,110	111	5.1	106
State						
General	89,370,425	100.0	2,843	107	13.1	101
Intergovernmental from Federal	26,627,627	29.8	847	115	3.9	109
Intergovernmental from Local	2,689,386	3.0	86	170	0.4	162
Own-Source	60,053,412	67.2	1,911	102	8.8	97
Tax Revenue	49,695,396	55.6	1,581	110	7.3	104
Property Taxes	2,999,953	3.4	95	296	0.4	281
Sales Taxes	21,465,527	24.0	683	96	3.1	91
Income Taxes	22,181,212	24.8	706	129	3.2	122
Other Taxes	3,048,704	3.4	97	70	0.4	66
Charges and Miscellaneous	10,358,016	11.6	330	75	1.5	71
Local						
General	97,205,404	100.0	3,093	126	14.2	119
Intergovernmental from Federal	3,843,668	4.0	122	133	0.6	126
Intergovernmental from State	42,946,152	44.2	1,366	163	6.3	155
Own-Source	50,415,584	51.9	1,604	105	7.4	100
Tax Revenue	25,875,751	26.6	823	85	3.8	81
Property Taxes	17,651,826	18.2	562	77	2.6	73
Sales Taxes	6,107,421	6.3	194	134	0.9	127
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,116,504	2.2	67	154	0.3	146
Charges and Miscellaneous	24,539,833	25.2	781	140	3.6	133
Expenditures						
State and Local						
General	140,655,835	100.0	4,475	108	20.6	102
Total Intergovernmental	2,128,155	1.5	68	483	0.3	458
Direct	138,527,680	98.5	4,407	107	20.3	101
Elementary/Secondary Education	26,971,241	19.2	858	90	3.9	86
Public Welfare	23,400,922	16.6	745	108	3.4	102
Health and Hospitals	14,262,858	10.1	454	118	2.1	111
Higher Education	10,126,179	7.2	322	92	1.5	87
Highways	6,175,113	4.4	196	71	0.9	67
Interest on General Debt	6,009,895	4.3	191	91	0.9	86
Other	51,581,472	36.7	1,641	130	7.6	123
State						
General	90,823,338	100.0	2,890	110	13.3	104
Total Intergovernmental	44,101,753	48.6	1,403	163	6.5	154
Elementary/Secondary Education	12,812,985	14.1	408	72	1.9	68
Direct	46,721,585	51.4	1,486	85	6.8	80
Public Welfare	12,812,985	14.1	408	72	1.9	68
Higher Education	7,592,722	8.4	242	82	1.1	77
Highways	2,893,779	3.2	92	55	0.4	52
Health and Hospitals	4,637,410	5.1	148	82	0.7	77
Interest on General Debt	2,401,081	2.6	76	84	0.4	79
Corrections	3,312,414	3.6	105	129	0.5	122
Other	13,071,194	14.4	416	112	1.9	106
Local						
General	93,553,963	100.0	2,976	124	13.7	117
Total Intergovernmental	1,747,868	1.9	56	165	0.3	156
Direct	91,806,095	98.1	2,921	123	13.4	117
Elementary/Secondary Education	26,851,858	28.7	854	91	3.9	86
Health and Hospitals	9,625,448	10.3	306	149	1.4	141
Interest on General Debt	3,608,814	3.9	115	96	0.5	91
Police	5,500,213	5.9	175	137	0.8	130
Public Welfare	10,587,937	11.3	337	278	1.6	263
Highways	3,281,334	3.5	104	96	0.5	91
Other	32,350,491	34.6	1,029	138	4.7	131

n.t.-no tax

Colorado

	Total	Percentage of U.S.	Rank
Population	3,656,000	1.4%	26
Personal Income (billions)	\$76.6	1.4%	22
Per Capita Income	\$20,947	101.7%	18

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	14,693,390	100.0%	\$4,019	95	19.2%	93
Intergovernmental from Federal	2,454,860	16.7	671	81	3.2	80
Own-Source	12,238,530	83.3	3,348	98	16.0	97
Tax Revenue	8,207,267	55.9	2,245	93	10.7	92
Property Taxes	2,652,569	18.1	726	96	3.5	94
Sales Taxes	3,037,032	20.7	831	97	4.0	95
Income Taxes	2,071,865	14.1	567	94	2.7	92
Other Taxes	445,801	3.0	122	67	0.6	66
Charges and Miscellaneous	4,031,263	27.4	1,103	111	5.3	109
State						
General	8,039,381	100.0	2,199	83	10.5	81
Intergovernmental from Federal	2,163,972	26.9	592	80	2.8	79
Intergovernmental from Local	19,998	0.2	5	11	0.0	11
Own-Source	5,855,411	72.8	1,602	85	7.6	84
Tax Revenue	4,159,089	51.7	1,138	79	5.4	78
Property Taxes	8,597	0.1	2	7	0.0	7
Sales Taxes	1,775,608	22.1	486	68	2.3	67
Income Taxes	2,071,210	25.8	567	103	2.7	101
Other Taxes	303,674	3.8	83	60	0.4	59
Charges and Miscellaneous	1,696,322	21.1	464	106	2.2	104
Local						
General	9,168,819	100.0	2,508	102	12.0	100
Intergovernmental from Federal	290,888	3.2	80	86	0.4	85
Intergovernmental from State	2,494,812	27.2	682	81	3.3	80
Own-Source	6,383,119	69.6	1,746	114	8.3	112
Tax Revenue	4,048,178	44.2	1,107	114	5.3	112
Property Taxes	2,643,972	28.8	723	100	3.5	98
Sales Taxes	1,261,424	13.8	345	238	1.6	234
Income Taxes	655	<	*	1	<	1
Other Taxes	142,127	1.6	39	89	0.2	87
Charges and Miscellaneous	2,334,941	25.5	639	115	3.0	113
Expenditures						
State and Local						
General	15,013,920	100.0	4,107	99	19.6	98
Total Intergovernmental	9,549	0.1	3	19	0.0	18
Direct	15,004,371	99.9	4,104	99	19.6	98
Elementary/Secondary Education	3,242,385	21.6	887	93	4.2	92
Public Welfare	1,692,835	11.3	463	67	2.2	66
Health and Hospitals	1,006,411	6.7	275	71	1.3	70
Higher Education	1,651,926	11.0	452	129	2.2	127
Highways	1,127,363	7.5	308	111	1.5	109
Interest on General Debt	1,054,377	7.0	288	137	1.4	134
Other	5,229,074	34.8	1,430	113	6.8	111
State						
General	7,652,127	100.0	2,093	80	10.0	78
Total Intergovernmental	2,553,610	33.4	698	81	3.3	80
Elementary/Secondary Education	1,200,120	15.7	328	58	1.6	57
Direct	5,098,517	66.6	1,395	79	6.7	78
Public Welfare	1,200,120	15.7	328	58	1.6	57
Higher Education	1,583,855	20.7	433	146	2.1	144
Highways	603,052	7.9	165	98	0.8	96
Health and Hospitals	344,831	4.5	94	52	0.5	51
Interest on General Debt	248,602	3.2	68	75	0.3	73
Corrections	275,494	3.6	75	92	0.4	91
Other	842,563	11.0	230	62	1.1	61
Local						
General	9,938,588	100.0	2,718	113	13.0	111
Total Intergovernmental	32,734	0.3	9	27	0.0	26
Direct	9,905,854	99.7	2,709	114	12.9	113
Elementary/Secondary Education	3,242,385	32.6	887	94	4.2	93
Health and Hospitals	661,580	6.7	181	88	0.9	87
Interest on General Debt	805,775	8.1	220	184	1.1	181
Police	498,680	5.0	136	107	0.7	105
Public Welfare	492,715	5.0	135	111	0.6	109
Highways	524,311	5.3	143	132	0.7	130
Other	3,680,408	37.0	1,007	135	4.8	133

< rounds to zero * less than \$1 per capita

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,275,000	1.3	27
Personal Income (billions)	\$91.6	1.7	21
Per Capita Income	\$27,977	135.9	2

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	16,771,376	100.0%	\$5,121	121	18.3%	89
Intergovernmental from Federal	2,832,267	16.9	865	105	3.1	77
Own-Source	13,939,109	83.1	4,256	125	15.2	92
Tax Revenue	11,268,960	67.2	3,441	143	12.3	105
Property Taxes	4,379,496	26.1	1,337	177	4.8	130
Sales Taxes	3,313,782	19.8	1,012	118	3.6	87
Income Taxes	2,938,667	17.5	897	149	3.2	109
Other Taxes	637,015	3.8	195	106	0.7	78
Charges and Miscellaneous	2,670,149	15.9	815	82	2.9	60
State						
General	11,336,814	100.0	3,462	130	12.4	96
Intergovernmental from Federal	2,623,437	23.1	801	109	2.9	80
Intergovernmental from Local	4,917	<	2	3	<	2
Own-Source	8,708,460	76.8	2,659	142	9.5	104
Tax Revenue	6,838,725	60.3	2,088	146	7.5	107
Property Taxes	15	<	<	-	<	-
Sales Taxes	3,313,600	29.2	1,012	142	3.6	104
Income Taxes	2,938,667	25.9	897	164	3.2	120
Other Taxes	586,443	5.2	179	129	0.6	95
Charges and Miscellaneous	1,869,735	16.5	571	130	2.0	96
Local						
General	7,583,675	100.0	2,316	94	8.3	69
Intergovernmental from Federal	208,830	2.8	64	69	0.2	51
Intergovernmental from State	2,144,196	28.3	655	78	2.3	58
Own-Source	5,230,649	69.0	1,597	105	5.7	77
Tax Revenue	4,430,235	58.4	1,353	140	4.8	103
Property Taxes	4,379,481	57.7	1,337	184	4.8	136
Sales Taxes	182	<	*	-	<	-
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	50,572	0.7	15	35	0.1	26
Charges and Miscellaneous	800,414	10.6	244	44	0.9	32
Expenditures						
State and Local						
General	16,656,103	100.0	5,086	123	18.2	90
Total Intergovernmental	-	-	-	-	-	-
Direct	16,656,103	100.0	5,086	123	18.2	91
Elementary/Secondary Education	3,867,526	23.2	1,181	124	4.2	92
Public Welfare	3,013,913	18.1	920	133	3.3	98
Health and Hospitals	1,255,934	7.5	383	99	1.4	73
Higher Education	830,563	5.0	254	73	0.9	53
Highways	1,068,928	6.4	326	118	1.2	87
Interest on General Debt	958,691	5.8	293	139	1.0	102
Other	5,660,548	34.0	1,728	137	6.2	101
State						
General	11,207,150	100.0	3,422	131	12.2	96
Total Intergovernmental	2,256,866	20.1	689	80	2.5	59
Elementary/Secondary Education	2,773,665	24.7	847	149	3.0	109
Direct	8,950,284	79.9	2,733	155	9.8	114
Public Welfare	2,773,665	24.7	847	149	3.0	109
Higher Education	830,563	7.4	254	86	0.9	63
Highways	769,977	6.9	235	140	0.8	103
Health and Hospitals	1,159,633	10.3	354	196	1.3	144
Interest on General Debt	756,744	6.8	231	254	0.8	187
Corrections	465,293	4.2	142	174	0.5	128
Other	2,194,409	19.6	670	180	2.4	133
Local						
General	7,706,186	100.0	2,353	98	8.4	72
Total Intergovernmental	367	<	*	1	<	1
Direct	7,705,819	100.0	2,353	99	8.4	73
Elementary/Secondary Education	3,867,526	50.2	1,181	126	4.2	92
Health and Hospitals	96,301	1.2	29	14	0.1	11
Interest on General Debt	201,947	2.6	62	51	0.2	38
Police	406,392	5.3	124	97	0.4	71
Public Welfare	240,248	3.1	73	60	0.3	44
Highways	298,951	3.9	91	84	0.3	62
Other	2,594,454	33.7	792	106	2.8	78

n.t.-no tax - represents zero * less than \$1 per capita

Delaware

	Total	Percentage of U.S.	Rank
Population	706,000	0.3	46
Personal Income (billions)	\$15.2	0.3	45
Per Capita Income	\$21,558	104.7	13

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	3,458,816	100.0%	\$4,899	116	22.7%	111
Intergovernmental from Federal	528,669	15.3	749	90	3.5	86
Own-Source	2,930,147	84.7	4,150	122	19.3	117
Tax Revenue	1,760,893	50.9	2,494	104	11.6	99
Property Taxes	262,227	7.6	371	49	1.7	47
Sales Taxes	212,849	6.2	301	35	1.4	34
Income Taxes	730,880	21.1	1,035	172	4.8	164
Other Taxes	554,937	16.0	786	430	3.6	410
Charges and Miscellaneous	1,169,254	33.8	1,656	166	7.7	159
State						
General	2,823,768	100.0	4,000	150	18.6	144
Intergovernmental from Federal	487,073	17.2	690	94	3.2	90
Intergovernmental from Local	8,448	0.3	12	24	0.1	23
Own-Source	2,328,247	82.5	3,298	176	15.3	168
Tax Revenue	1,444,083	51.1	2,045	143	9.5	136
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	211,112	7.5	299	42	1.4	40
Income Taxes	701,926	24.9	994	181	4.6	173
Other Taxes	531,045	18.8	752	540	3.5	516
Charges and Miscellaneous	884,164	31.3	1,252	285	5.8	272
Local						
General	1,162,712	100.0	1,647	67	7.6	64
Intergovernmental from Federal	41,596	3.6	59	64	0.3	61
Intergovernmental from State	519,216	44.7	735	88	3.4	84
Own-Source	601,900	51.8	853	56	4.0	53
Tax Revenue	316,810	27.2	449	46	2.1	44
Property Taxes	262,227	22.6	371	51	1.7	49
Sales Taxes	1,737	0.1	2	2	<	2
Income Taxes	28,954	2.5	41	75	0.2	71
Other Taxes	23,892	2.1	34	77	0.2	74
Charges and Miscellaneous	285,090	24.5	404	72	1.9	69
Expenditures						
State and Local						
General	3,164,134	100.0	4,482	108	20.8	103
Total Intergovernmental	808	<	1	8	<	8
Direct	3,163,326	100.0	4,481	109	20.8	104
Elementary/Secondary Education	717,242	22.7	1,016	107	4.7	102
Public Welfare	352,495	11.1	499	72	2.3	69
Health and Hospitals	174,283	5.5	247	64	1.1	61
Higher Education	413,066	13.1	585	168	2.7	160
Highways	296,888	9.4	421	152	2.0	145
Interest on General Debt	279,843	8.8	396	188	1.8	179
Other	929,509	29.4	1,317	104	6.1	100
State						
General	2,388,519	100.0	3,383	129	15.7	123
Total Intergovernmental	419,704	17.6	594	69	2.8	66
Elementary/Secondary Education	351,415	14.7	498	87	2.3	83
Direct	1,968,815	82.4	2,789	159	12.9	151
Public Welfare	351,415	14.7	498	87	2.3	83
Higher Education	413,066	17.3	585	197	2.7	189
Highways	243,770	10.2	345	205	1.6	196
Health and Hospitals	165,881	6.9	235	130	1.1	124
Interest on General Debt	223,422	9.4	316	347	1.5	332
Corrections	84,344	3.5	119	146	0.6	140
Other	486,917	20.4	690	186	3.2	177
Local						
General	1,198,955	100.0	1,698	71	7.9	68
Total Intergovernmental	4,444	0.4	6	19	0.0	18
Direct	1,194,511	99.6	1,692	71	7.8	68
Elementary/Secondary Education	717,242	59.8	1,016	108	4.7	103
Health and Hospitals	8,402	0.7	12	6	0.1	6
Interest on General Debt	56,421	4.7	80	67	0.4	64
Police	66,898	5.6	95	74	0.4	71
Public Welfare	1,080	0.1	2	1	0.0	1
Highways	53,118	4.4	75	69	0.3	66
Other	291,350	24.3	413	55	1.9	53

n.t.-no tax < rounds to zero

District of Columbia

	Total	Percentage of U.S.	Rank
Population	570,000	0.2	50
Personal Income (billions)	\$17.3	0.3	44
Per Capita Income	\$30,279	147.1	1

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	5,629,259	100.0%	\$9,876	234	32.6%	159
Intergovernmental from Federal	2,566,878	45.6	4,503	544	14.9	370
Own-Source	3,062,381	54.4	5,373	158	17.7	107
Tax Revenue	2,523,440	44.8	4,427	184	14.6	125
Property Taxes	811,009	14.4	1,423	188	4.7	128
Sales Taxes	805,450	14.3	1,413	165	4.7	112
Income Taxes	800,868	14.2	1,405	233	4.6	158
Other Taxes	106,113	1.9	186	102	0.6	69
Charges and Miscellaneous	538,941	9.6	946	95	3.1	65
Local						
General	5,629,259	100.0	9,876	402	32.6	273
Intergovernmental from Federal	2,566,878	45.6	4,503	4,886	14.9	3,322
Intergovernmental from State	-	-	-	-	-	-
Own-Source	3,062,381	54.4	5,373	352	17.7	239
Tax Revenue	2,523,440	44.8	4,427	457	14.6	311
Property Taxes	811,009	14.4	1,423	196	4.7	133
Sales Taxes	805,450	14.3	1,413	974	4.7	662
Income Taxes	800,868	n.t.	n.t.	-	n.t.	-
Other Taxes	106,113	1.9	186	426	0.6	289
Charges and Miscellaneous	538,941	9.6	946	170	3.1	115
Expenditures						
State and Local						
General	6,052,256	100.0	10,618	257	35.1	174
Total Intergovernmental	-	-	-	-	-	-
Direct	6,052,256	100.0	10,618	257	35.1	175
Elementary/Secondary Education	639,457	10.6	1,122	118	3.7	80
Public Welfare	1,080,322	17.8	1,895	274	6.3	187
Health and Hospitals	526,898	8.7	924	240	3.1	163
Higher Education	101,694	1.7	178	51	0.6	35
Highways	158,040	2.6	277	100	0.9	68
Interest on General Debt	302,791	5.0	531	252	1.8	171
Other	3,243,054	53.6	5,690	450	18.8	306
Local						
General	6,052,256	100.0	10,618	442	35.1	301
Total Intergovernmental	-	-	-	-	-	-
Direct	6,052,256	100.0	10,618	449	35.1	305
Elementary/Secondary Education	639,457	10.6	1,122	119	3.7	81
Health and Hospitals	526,898	8.7	924	450	3.1	306
Interest on General Debt	302,791	5.0	531	443	1.8	301
Police	281,368	4.6	494	386	1.6	262
Public Welfare	1,080,322	17.8	1,895	1,562	6.3	1,062
Highways	158,040	2.6	277	255	0.9	174
Other	3,063,380	50.6	5,374	723	17.7	491

- represents zero

Florida

	Total	Percentage of U.S.	Rank
Population	13,953	5.4	4
Personal Income (billions)	\$283.3	5.3	4
Per Capita Income	\$20,304	98.6	21

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	54,515,889	100.0%	\$3,907	92	19.2%	94
Intergovernmental from Federal	8,126,559	14.9	582	70	2.9	71
Own-Source	46,389,130	85.1	3,325	98	16.4	99
Tax Revenue	30,499,329	55.9	2,186	91	10.8	92
Property Taxes	11,000,181	20.2	788	104	3.9	106
Sales Taxes	15,543,843	28.5	1,114	130	5.5	131
Income Taxes	950,235	1.7	68	11	0.3	11
Other Taxes	3,005,070	5.5	215	118	1.1	119
Charges and Miscellaneous	15,889,801	29.1	1,139	114	5.6	116
State						
General	29,483,899	100.0	2,113	79	10.4	81
Intergovernmental from Federal	7,084,441	24.0	508	69	2.5	70
Intergovernmental from Local	322,243	1.1	23	46	0.1	47
Own-Source	22,077,215	74.9	1,582	84	7.8	86
Tax Revenue	17,808,222	60.4	1,276	89	6.3	90
Property Taxes	681,484	2.3	49	152	0.2	154
Sales Taxes	13,551,787	46.0	971	136	4.8	138
Income Taxes	950,235	3.2	68	12	0.3	13
Other Taxes	2,624,716	8.9	188	135	0.9	137
Charges and Miscellaneous	4,268,993	14.5	306	70	1.5	71
Local						
General	34,593,117	100.0	2,479	101	12.2	102
Intergovernmental from Federal	1,042,118	3.0	75	81	0.4	82
Intergovernmental from State	9,239,084	26.7	662	79	3.3	80
Own-Source	24,311,915	70.3	1,742	114	8.6	116
Tax Revenue	12,691,107	36.7	910	94	4.5	95
Property Taxes	10,318,697	29.8	740	102	3.6	103
Sales Taxes	1,992,056	5.8	143	98	0.7	100
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	380,354	1.1	27	62	0.1	63
Charges and Miscellaneous	11,620,808	33.6	833	150	4.1	152
Expenditures						
State and Local						
General	52,195,465	100.0	3,741	90	18.4	92
Total Intergovernmental	1,969	<	*	1	<	1
Direct	52,193,496	100.0	3,741	91	18.4	92
Elementary/Secondary Education	10,936,908	21.0	784	83	3.9	84
Public Welfare	5,949,302	11.4	426	62	2.1	63
Health and Hospitals	5,387,110	10.3	386	100	1.9	101
Higher Education	3,473,862	6.7	249	71	1.2	72
Highways	3,949,071	7.6	283	102	1.4	104
Interest on General Debt	3,339,810	6.4	239	113	1.2	115
Other	19,157,433	36.7	1,373	109	6.8	110
State						
General	29,171,275	100.0	2,091	80	10.3	81
Total Intergovernmental	10,236,796	35.1	734	85	3.6	86
Elementary/Secondary Education	5,700,784	19.5	409	72	2.0	73
Direct	18,934,479	64.9	1,357	77	6.7	78
Public Welfare	5,700,784	19.5	409	72	2.0	73
Higher Education	2,293,542	7.9	164	55	0.8	56
Highways	2,524,639	8.7	181	108	0.9	109
Health and Hospitals	2,203,376	7.6	158	87	0.8	89
Interest on General Debt	863,974	3.0	62	68	0.3	69
Corrections	1,246,462	4.3	89	109	0.4	111
Other	4,101,702	14.1	294	79	1.4	80
Local						
General	33,347,712	100.0	2,390	100	11.8	101
Total Intergovernmental	88,695	0.3	6	19	0.0	19
Direct	33,259,017	99.7	2,384	101	11.7	102
Elementary/Secondary Education	10,936,908	32.8	784	83	3.9	85
Health and Hospitals	3,183,734	9.5	228	111	1.1	113
Interest on General Debt	2,475,836	7.4	177	148	0.9	150
Police	2,402,613	7.2	172	135	0.8	136
Public Welfare	248,518	0.7	18	15	0.1	15
Highways	1,424,432	4.3	102	94	0.5	95
Other	12,586,976	37.7	902	121	4.4	123

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

Georgia

	Total	Percentage of U.S.	Rank
Population	7,055,000	2.7	11
Personal Income (billions)	\$132.8	2.5	12
Per Capita Income	\$18,828	91.5	31

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	26,960,636	100.0%	\$3,821	90	20.3%	99
Intergovernmental from Federal	4,921,570	18.3	698	84	3.7	92
Own-Source	22,039,066	81.7	3,124	92	16.6	100
Tax Revenue	14,923,194	55.4	2,115	88	11.2	96
Property Taxes	4,405,125	16.3	624	82	3.3	90
Sales Taxes	5,707,597	21.2	809	94	4.3	103
Income Taxes	4,102,113	15.2	581	96	3.1	105
Other Taxes	708,359	2.6	100	55	0.5	60
Charges and Miscellaneous	7,115,872	26.4	1,009	101	5.4	111
State						
General	15,529,788	100.0	2,201	83	11.7	91
Intergovernmental from Federal	4,564,972	29.4	647	88	3.4	96
Intergovernmental from Local	49,075	0.3	7	14	0.0	15
Own-Source	10,915,741	70.3	1,547	83	8.2	90
Tax Revenue	8,784,065	56.6	1,245	87	6.6	95
Property Taxes	33,779	0.2	5	15	<	16
Sales Taxes	4,151,459	26.7	588	82	3.1	90
Income Taxes	4,102,113	26.4	581	106	3.1	116
Other Taxes	496,714	3.2	70	51	0.4	55
Charges and Miscellaneous	2,131,676	13.7	302	69	1.6	75
Local						
General	16,207,341	100.0	2,297	94	12.2	102
Intergovernmental from Federal	356,598	2.2	51	55	0.3	60
Intergovernmental from State	4,727,418	29.2	670	80	3.6	87
Own-Source	11,123,325	68.6	1,577	103	8.4	113
Tax Revenue	6,139,129	37.9	870	90	4.6	98
Property Taxes	4,371,346	27.0	620	85	3.3	93
Sales Taxes	1,556,138	9.6	221	152	1.2	166
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	211,645	1.3	30	69	0.2	75
Charges and Miscellaneous	4,984,196	30.8	706	127	3.8	139
Expenditures						
State and Local						
General	26,084,109	100.0	3,697	89	19.6	98
Total Intergovernmental	-	-	-	-	-	-
Direct	26,084,109	100.0	3,697	90	19.6	98
Elementary/Secondary Education	6,426,776	24.6	911	96	4.8	105
Public Welfare	4,239,169	16.3	601	87	3.2	95
Health and Hospitals	3,717,725	14.3	527	137	2.8	149
Higher Education	1,989,521	7.6	282	81	1.5	88
Highways	1,525,858	5.8	216	78	1.1	85
Interest on General Debt	920,914	3.5	131	62	0.7	68
Other	7,264,146	27.8	1,030	82	5.5	89
State						
General	15,642,762	100.0	2,217	85	11.8	92
Total Intergovernmental	4,473,816	28.6	634	73	3.4	80
Elementary/Secondary Education	4,181,488	26.7	593	104	3.1	114
Direct	11,168,946	71.4	1,583	90	8.4	98
Public Welfare	4,181,488	26.7	593	104	3.1	114
Higher Education	1,986,528	12.7	282	95	1.5	104
Highways	969,313	6.2	137	82	0.7	89
Health and Hospitals	818,555	5.2	116	64	0.6	70
Interest on General Debt	375,609	2.4	53	58	0.3	64
Corrections	648,496	4.1	92	113	0.5	123
Other	2,188,957	14.0	310	84	1.6	91
Local						
General	14,946,387	100.0	2,119	88	11.3	97
Total Intergovernmental	31,224	0.2	4	13	0.0	14
Direct	14,915,163	99.8	2,114	89	11.2	98
Elementary/Secondary Education	6,426,776	43.0	911	97	4.8	106
Health and Hospitals	2,899,170	19.4	411	200	2.2	219
Interest on General Debt	545,305	3.6	77	64	0.4	70
Police	717,185	4.8	102	79	0.5	87
Public Welfare	57,681	0.4	8	7	0.0	7
Highways	556,545	3.7	79	73	0.4	79
Other	3,712,501	24.8	526	71	2.8	77

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

Hawaii

Percentage of U.S.

	Total	U.S.	Rank
Population	1,179,000	0.5	40
Personal Income (billions)	\$27.4	0.5	38
Per Capita Income	\$23,231	112.8	7

Revenues	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	6,291,530	100.0%	\$5,336	126	23.0%	112
Intergovernmental from Federal	1,211,871	19.3	1,028	124	4.4	110
Own-Source	5,079,659	80.7	4,308	127	18.5	112
Tax Revenue	3,755,585	59.7	3,185	133	13.7	117
Property Taxes	624,723	9.9	530	70	2.3	62
Sales Taxes	1,935,391	30.8	1,642	191	7.1	169
Income Taxes	1,030,646	16.4	874	145	3.8	128
Other Taxes	164,825	2.6	140	76	0.6	68
Charges and Miscellaneous	1,324,074	21.0	1,123	113	4.8	100
State						
General	5,056,910	100.0	4,289	161	18.5	143
Intergovernmental from Federal	1,092,880	21.6	927	126	4.0	112
Intergovernmental from Local	3,541	0.1	3	6	<	5
Own-Source	3,960,489	78.3	3,359	179	14.5	159
Tax Revenue	2,993,378	59.2	2,539	177	10.9	157
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,851,798	36.6	1,571	220	6.8	195
Income Taxes	1,030,646	20.4	874	159	3.8	141
Other Taxes	110,934	2.2	94	68	0.4	60
Charges and Miscellaneous	967,111	19.1	820	187	3.5	165
Local						
General	1,415,784	100.0	1,201	49	5.2	43
Intergovernmental from Federal	118,991	8.4	101	110	0.4	97
Intergovernmental from State	177,623	12.5	151	18	0.6	16
Own-Source	1,119,170	79.0	949	62	4.1	55
Tax Revenue	762,207	53.8	646	67	2.8	59
Property Taxes	624,723	44.1	530	73	2.3	65
Sales Taxes	83,593	5.9	71	49	0.3	43
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	53,891	3.8	46	104	0.2	93
Charges and Miscellaneous	356,963	25.2	303	54	1.3	48
Expenditures						
State and Local						
General	6,661,418	100.0	5,650	136	24.3	121
Total Intergovernmental	11,542	0.2	10	70	0.0	62
Direct	6,649,876	99.8	5,640	137	24.3	121
Elementary/Secondary Education	887,594	13.3	753	79	3.2	70
Public Welfare	719,656	10.8	610	88	2.6	78
Health and Hospitals	515,143	7.7	437	113	1.9	100
Higher Education	589,399	8.8	500	143	2.2	127
Highways	430,018	6.5	365	132	1.6	117
Interest on General Debt	393,895	5.9	334	158	1.4	140
Other	3,114,171	46.7	2,641	209	11.4	185
State						
General	5,260,983	100.0	4,462	170	19.2	151
Total Intergovernmental	142,404	2.7	121	14	0.5	12
Elementary/Secondary Education	706,035	13.4	599	105	2.6	93
Direct	5,118,579	97.3	4,341	247	18.7	219
Public Welfare	706,035	13.4	599	105	2.6	93
Higher Education	589,399	11.2	500	169	2.2	150
Highways	369,981	7.0	314	186	1.4	165
Health and Hospitals	502,877	9.6	427	236	1.8	209
Interest on General Debt	276,546	5.3	235	257	1.0	228
Corrections	109,208	2.1	93	113	0.4	100
Other	2,564,533	48.7	2,175	586	9.4	519
Local						
General	1,531,297	100.0	1,299	54	5.6	48
Total Intergovernmental	-	-	-	-	-	-
Direct	1,531,297	100.0	1,299	55	5.6	49
Elementary/Secondary Education	413	0.0	0	0	0.0	0
Health and Hospitals	12,266	0.8	10	5	0.0	4
Interest on General Debt	117,349	7.7	100	83	0.4	74
Police	175,436	11.5	149	116	0.6	103
Public Welfare	13,621	0.9	12	10	0.0	8
Highways	60,037	3.9	51	47	0.2	42
Other	1,152,175	75.2	977	131	4.2	116

- represents zero < rounds to zero n.t.-no tax

Idaho

	Total	Percentage of U.S.	Rank
Population	1,133,000	0.4	42
Personal Income (billions)	\$19.3	0.4	43
Per Capita Income	\$17,016	82.7	41

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	4,081,979	100.0%	\$3,603	85	21.2%	103
Intergovernmental from Federal	766,214	23.1	676	82	4.0	99
Own-Source	3,315,765	100.0	2,927	86	17.2	104
Sales Taxes	2,219,510	66.9	1,959	82	11.5	99
Property Taxes	580,671	17.5	513	68	3.0	82
Sales Taxes	770,221	23.2	680	79	4.0	96
Income Taxes	654,085	19.7	577	96	3.4	116
Other Taxes	214,533	6.5	189	103	1.1	125
Charges and Miscellaneous	1,096,255	33.1	968	97	5.7	117
State						
General	2,837,089	100.0	2,504	94	14.7	114
Intergovernmental from Federal	699,251	9,070.6	617	84	3.6	102
Intergovernmental from Local	7,709	100.0	7	14	0.0	16
Own-Source	2,130,129	27,631.7	1,880	100	11.0	121
Tax Revenue	1,608,853	20,869.8	1,420	99	8.3	120
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	761,229	9,874.5	672	94	3.9	114
Income Taxes	653,985	8,483.4	577	105	3.4	127
Other Taxes	193,639	2,511.9	171	123	1.0	149
Charges and Miscellaneous	521,276	6,761.9	460	105	2.7	127
Local						
General	2,035,163	100.0	1,796	73	10.6	89
Intergovernmental from Federal	66,963	8.6	59	64	0.3	78
Intergovernmental from State	782,564	100.0	691	82	4.1	100
Own-Source	1,185,636	151.5	1,046	69	6.1	83
Tax Revenue	610,657	78.0	539	56	3.2	67
Property Taxes	580,671	74.2	513	71	3.0	86
Sales Taxes	8,992	1.1	8	5	<	7
Income Taxes	100	<	*	-	<	-
Other Taxes	20,894	2.7	18	42	0.1	51
Charges and Miscellaneous	574,979	73.5	507	91	3.0	110
Expenditures						
State and Local						
General	3,769,614	100.0	3,327	80	19.6	97
Total Intergovernmental	820	<	*	5	<	6
Direct	3,768,794	100.0	3,326	81	19.5	98
Elementary/Secondary Education	906,773	24.1	800	84	4.7	102
Public Welfare	483,605	12.8	427	62	2.5	75
Health and Hospitals	352,113	9.3	311	81	1.8	97
Higher Education	447,304	11.9	395	113	2.3	137
Highways	372,257	9.9	329	119	1.9	144
Interest on General Debt	127,117	3.4	112	53	0.7	64
Other	1,079,625	28.6	953	75	5.6	91
State						
General	2,649,688	100.0	2,339	89	13.7	108
Total Intergovernmental	858,750	189.3	758	88	4.5	106
Elementary/Secondary Education	453,576	100.0	400	70	2.4	85
Direct	1,790,938	394.8	1,581	90	9.3	109
Public Welfare	453,576	100.0	400	70	2.4	85
Higher Education	394,973	87.1	349	118	2.0	142
Highways	229,667	50.6	203	120	1.2	146
Health and Hospitals	105,227	23.2	93	51	0.5	62
Interest on General Debt	91,005	20.1	80	88	0.5	107
Corrections	69,022	15.2	61	75	0.4	90
Other	447,468	98.7	395	106	2.3	129
Local						
General	1,986,184	100.0	1,753	73	10.3	88
Total Intergovernmental	8,328	0.4	7	22	0.0	26
Direct	1,977,856	100.0	1,746	74	10.3	89
Elementary/Secondary Education	906,773	45.8	800	85	4.7	103
Health and Hospitals	246,886	12.5	218	106	1.3	128
Interest on General Debt	36,112	1.8	32	27	0.2	32
Police	99,183	5.0	88	68	0.5	83
Public Welfare	30,029	1.5	27	22	0.2	26
Highways	142,590	7.2	126	116	0.7	140
Other	516,283	26.1	456	61	2.7	74
Highways	142,590	7.2	126	116	0.7	140
Other	516,283	26.1	456	61	2.7	74

n.t.-no tax < rounds to zero - represents zero

Illinois

	Total	Percentage of U.S.	Rank
Population	11,752,000	4.5	6
Personal Income (billions)	\$263.6	4.9	5
Per Capita Income	\$22,429	109.0	9

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	46,372,777	100.0%	\$3,946	93	17.6%	86
Intergovernmental from Federal	8,060,859	17.4	686	83	3.1	76
Own-Source	38,311,918	82.6	3,260	96	14.5	88
Tax Revenue	29,080,299	62.7	2,474	103	11.0	95
Property Taxes	11,204,110	24.2	953	126	4.3	116
Sales Taxes	10,102,638	21.8	860	100	3.8	92
Income Taxes	6,283,510	13.5	535	89	2.4	81
Other Taxes	1,490,041	3.2	127	69	0.6	64
Charges and Miscellaneous	9,231,619	19.9	786	79	3.5	72
State						
General	26,688,123	100.0	2,271	85	10.1	78
Intergovernmental from Federal	6,857,353	25.7	584	79	2.6	73
Intergovernmental from Local	318,073	1.2	27	54	0.1	49
Own-Source	19,512,697	73.1	1,660	89	7.4	81
Tax Revenue	15,564,866	58.3	1,324	92	5.9	85
Property Taxes	217,726	0.8	19	58	0.1	53
Sales Taxes	7,962,990	29.8	678	95	3.0	87
Income Taxes	6,279,089	23.5	534	97	2.4	89
Other Taxes	1,105,061	4.1	94	68	0.4	62
Charges and Miscellaneous	3,947,831	14.8	336	76	1.5	70
Local						
General	27,992,211	100.0	2,382	97	10.6	89
Intergovernmental from Federal	1,203,506	4.3	102	111	0.5	102
Intergovernmental from State	7,989,484	28.5	680	81	3.0	75
Own-Source	18,799,221	67.2	1,600	105	7.1	96
Tax Revenue	13,515,433	48.3	1,150	119	5.1	109
Property Taxes	10,986,384	39.2	935	129	4.2	118
Sales Taxes	2,139,648	7.6	182	126	0.8	115
Income Taxes	4,421	<	*	-	<	-
Other Taxes	384,980	1.4	33	75	0.1	69
Charges and Miscellaneous	5,283,788	18.9	450	81	2.0	74
Expenditures						
State and Local						
General	44,327,206	100.0	3,772	91	16.8	84
Total Intergovernmental	2,194	<	*	1	<	1
Direct	44,325,012	100.0	3,772	91	16.8	84
Elementary/Secondary Education	10,110,258	22.8	860	91	3.8	83
Public Welfare	7,087,849	16.0	603	87	2.7	80
Health and Hospitals	3,067,647	6.9	261	68	1.2	62
Higher Education	3,516,196	7.9	299	86	1.3	79
Highways	3,443,890	7.8	293	106	1.3	97
Interest on General Debt	2,646,034	6.0	225	107	1.0	98
Other	14,453,138	32.6	1,230	97	5.5	89
State						
General	26,057,936	100.0	2,217	85	9.9	78
Total Intergovernmental	7,412,264	28.4	631	73	2.8	67
Elementary/Secondary Education	6,766,108	26.0	576	101	2.6	93
Direct	18,645,672	71.6	1,587	90	7.1	83
Public Welfare	6,766,108	26.0	576	101	2.6	93
Higher Education	2,588,707	9.9	220	74	1.0	68
Highways	2,003,034	7.7	170	101	0.8	93
Health and Hospitals	1,768,968	6.8	151	83	0.7	77
Interest on General Debt	1,302,461	5.0	111	122	0.5	112
Corrections	703,866	2.7	60	73	0.3	67
Other	3,512,528	13.5	299	80	1.3	74
Local						
General	25,712,888	100.0	2,188	91	9.8	84
Total Intergovernmental	33,548	0.1	3	8	<	8
Direct	25,679,340	99.9	2,185	92	9.7	85
Elementary/Secondary Education	10,105,217	39.3	860	92	3.8	84
Health and Hospitals	1,298,679	5.1	111	54	0.5	49
Interest on General Debt	1,343,573	5.2	114	95	0.5	87
Police	1,775,509	6.9	151	118	0.7	108
Public Welfare	321,741	1.3	27	23	0.1	21
Highways	1,440,856	5.6	123	113	0.5	104
Other	9,393,765	36.5	799	107	3.6	99

< rounds to zero * less than \$1 per capita

Indiana

	Total	Percentage of U.S.	Rank
Population	5,752,000	2.2	14
Personal Income (billions)	\$109.5	2.0	16
Per Capita Income	\$19,031	92.4	30

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	22,317,880	100.0%	\$3,880	92	20.4%	99
Intergovernmental from Federal	4,371,460	19.6	760	92	4.0	99
Own-Source	17,946,420	80.4	3,120	92	16.4	99
Tax Revenue	12,189,070	54.6	2,119	88	11.1	95
Property Taxes	4,253,494	19.1	739	98	3.9	106
Sales Taxes	3,390,925	15.2	590	69	3.1	74
Income Taxes	4,193,038	18.8	729	121	3.8	131
Other Taxes	351,613	1.6	61	33	0.3	36
Charges and Miscellaneous	5,757,350	25.8	1,001	100	5.3	109
State						
General	14,678,257	100.0	2,552	96	13.4	104
Intergovernmental from Federal	4,113,144	28.0	715	97	3.8	105
Intergovernmental from Local	125,231	0.9	22	43	0.1	47
Own-Source	10,439,882	71.1	1,815	97	9.5	105
Tax Revenue	7,475,528	50.9	1,300	91	6.8	98
Property Taxes	3,020	<	1	2	<	2
Sales Taxes	3,353,438	22.8	583	82	3.1	88
Income Taxes	3,814,329	26.0	663	121	3.5	131
Other Taxes	304,741	2.1	53	38	0.3	41
Charges and Miscellaneous	2,964,354	20.2	515	117	2.7	127
Local						
General	11,693,638	100.0	2,033	83	10.7	90
Intergovernmental from Federal	258,316	2.2	45	49	0.2	53
Intergovernmental from State	3,928,784	33.6	683	82	3.6	88
Own-Source	7,506,538	64.2	1,305	86	6.9	93
Tax Revenue	4,713,542	40.3	819	85	4.3	92
Property Taxes	4,250,474	36.3	739	102	3.9	110
Sales Taxes	37,487	0.3	7	4	<	5
Income Taxes	378,709	3.2	66	120	0.3	130
Other Taxes	46,872	0.4	8	19	<	20
Charges and Miscellaneous	2,792,996	23.9	486	87	2.6	94
Expenditures						
State and Local						
General	21,304,057	100.0	3,704	89	19.5	97
Total Intergovernmental	14,232	0.1	2	18	<	19
Direct	21,289,825	99.9	3,701	90	19.4	97
Elementary/Secondary Education	5,378,491	25.2	935	99	4.9	107
Public Welfare	3,974,695	18.7	691	100	3.6	108
Health and Hospitals	2,193,699	10.3	381	99	2.0	107
Higher Education	2,448,380	11.5	426	122	2.2	132
Highways	1,335,091	6.3	232	84	1.2	91
Interest on General Debt	700,004	3.3	122	58	0.6	62
Other	5,259,465	24.7	914	72	4.8	78
State						
General	14,336,682	100.0	2,492	95	13.1	103
Total Intergovernmental	4,594,808	32.0	799	93	4.2	100
Elementary/Secondary Education	3,543,805	24.7	616	108	3.2	117
Direct	9,741,874	68.0	1,694	96	8.9	104
Public Welfare	3,543,805	24.7	616	108	3.2	117
Higher Education	2,448,380	17.1	426	144	2.2	155
Highways	847,140	5.9	147	88	0.8	95
Health and Hospitals	829,926	5.8	144	80	0.8	86
Interest on General Debt	303,681	2.1	53	58	0.3	63
Corrections	305,458	2.1	53	65	0.3	70
Other	1,463,484	10.2	254	68	1.3	74
Local						
General	11,614,547	100.0	2,019	84	10.6	91
Total Intergovernmental	66,596	0.6	12	34	0.1	37
Direct	11,547,951	99.4	2,008	85	10.5	92
Elementary/Secondary Education	5,378,491	46.3	935	100	4.9	108
Health and Hospitals	1,363,773	11.7	237	116	1.2	125
Interest on General Debt	396,323	3.4	69	57	0.4	62
Police	411,016	3.5	71	56	0.4	60
Public Welfare	430,890	3.7	75	62	0.4	67
Highways	487,951	4.2	85	78	0.4	85
Other	3,079,507	26.5	535	72	2.8	78

< rounds to zero

Iowa

	Total	Percentage of U.S.	Rank
Population	2,829,000	1.1	30
Personal Income (billions)	\$51.6	1.0	30
Per Capita Income	\$18,227	88.5	35

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	11,731,342	100.0%	\$4,147	98	22.8%	111
Intergovernmental from Federal	2,182,704	18.6	772	93	4.2	105
Own-Source	9,548,638	81.4	3,375	99	18.5	112
Tax Revenue	6,496,951	55.4	2,297	96	12.6	108
Property Taxes	2,236,806	19.1	791	104	4.3	118
Sales Taxes	2,042,327	17.4	722	84	4.0	95
Income Taxes	1,702,554	14.5	602	100	3.3	113
Other Taxes	515,264	4.4	182	100	1.0	112
Charges and Miscellaneous	3,051,687	26.0	1,079	108	5.9	122
State						
General	7,619,377	100.0	2,693	101	14.8	114
Intergovernmental from Federal	1,957,593	25.7	692	94	3.8	106
Intergovernmental from Local	81,237	1.1	29	57	0.2	65
Own-Source	5,580,547	73.2	1,973	105	10.8	119
Tax Revenue	4,130,450	54.2	1,460	102	8.0	115
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,965,098	25.8	695	97	3.8	110
Income Taxes	1,683,410	22.1	595	108	3.3	123
Other Taxes	481,942	6.3	170	122	0.9	138
Charges and Miscellaneous	1,450,097	19.0	513	117	2.8	132
Local						
General	6,279,521	100.0	2,220	90	12.2	102
Intergovernmental from Federal	225,111	3.6	80	86	0.4	98
Intergovernmental from State	2,086,319	33.2	737	88	4.0	99
Own-Source	3,968,091	63.2	1,403	92	7.7	104
Tax Revenue	2,366,501	37.7	837	86	4.6	98
Property Taxes	2,236,806	35.6	791	109	4.3	123
Sales Taxes	77,229	1.2	27	19	0.1	21
Income Taxes	19,144	0.3	7	12	0.0	14
Other Taxes	33,322	0.5	12	27	0.1	30
Charges and Miscellaneous	1,601,590	25.5	566	102	3.1	115
Expenditures						
State and Local						
General	11,208,900	100.0	3,962	96	21.7	108
Total Intergovernmental	29,843	0.3	11	75	0.1	85
Direct	11,179,057	99.7	3,952	96	21.7	108
Elementary/Secondary Education	2,567,545	22.9	908	96	5.0	108
Public Welfare	1,582,762	14.1	559	81	3.1	91
Health and Hospitals	1,217,042	10.9	430	112	2.4	126
Higher Education	1,490,184	13.3	527	151	2.9	170
Highways	1,228,415	11.0	434	157	2.4	177
Interest on General Debt	352,336	3.1	125	59	0.7	67
Other	2,740,773	24.5	969	77	5.3	87
State						
General	7,539,444	100.0	2,665	102	14.6	115
Total Intergovernmental	2,461,697	32.7	870	101	4.8	114
Elementary/Secondary Education	1,460,153	19.4	516	91	2.8	102
Direct	5,077,747	67.3	1,795	102	9.8	115
Public Welfare	1,460,153	19.4	516	91	2.8	102
Higher Education	1,150,380	15.3	407	137	2.2	155
Highways	626,881	8.3	222	132	1.2	149
Health and Hospitals	580,931	7.7	205	114	1.1	128
Interest on General Debt	128,150	1.7	45	50	0.2	56
Corrections	124,973	1.7	44	54	0.2	61
Other	1,006,279	13.3	356	96	2.0	108
Local						
General	6,179,683	100.0	2,184	91	12.0	103
Total Intergovernmental	78,373	1.3	28	82	0.2	93
Direct	6,101,310	98.7	2,157	91	11.8	103
Elementary/Secondary Education	2,567,545	41.5	908	97	5.0	109
Health and Hospitals	636,111	10.3	225	110	1.2	124
Interest on General Debt	224,186	3.6	79	66	0.4	75
Police	249,188	4.0	88	69	0.5	78
Public Welfare	122,609	2.0	43	36	0.2	40
Highways	601,534	9.7	213	196	1.2	221
Other	1,700,137	27.5	601	81	3.3	91

n.t.-no tax

Kansas

	Total	Percentage of U.S.	Rank
Population	2,554,000	1.0	32
Personal Income (billions)	\$50.3	0.9	31
Per Capita Income	\$19,693	95.7	22

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	10,277,338	100.0%	\$4,024	95	20.4%	100
Intergovernmental from Federal	1,793,171	17.4	702	85	3.6	89
Own-Source	8,484,167	82.6	3,322	98	16.9	102
Tax Revenue	5,900,336	57.4	2,310	96	11.7	101
Property Taxes	1,852,139	18.0	725	96	3.7	100
Sales Taxes	2,171,074	21.1	850	99	4.3	103
Income Taxes	1,449,221	14.1	567	94	2.9	98
Other Taxes	427,902	4.2	168	92	0.9	96
Charges and Miscellaneous	2,583,831	25.1	1,012	102	5.1	106
State						
General	6,462,587	100.0	2,530	95	12.8	99
Intergovernmental from Federal	1,689,564	26.1	662	90	3.4	94
Intergovernmental from Local	24,991	0.4	10	19	0.0	20
Own-Source	4,748,032	73.5	1,859	99	9.4	104
Tax Revenue	3,674,816	56.9	1,439	100	7.3	105
Property Taxes	35,759	0.6	14	43	0.1	45
Sales Taxes	1,810,463	28.0	709	99	3.6	104
Income Taxes	1,449,220	22.4	567	103	2.9	108
Other Taxes	379,374	5.9	149	107	0.8	112
Charges and Miscellaneous	1,073,216	16.6	420	96	2.1	100
Local						
General	5,768,322	100.0	2,259	92	11.5	96
Intergovernmental from Federal	103,607	1.8	41	44	0.2	46
Intergovernmental from State	1,928,580	33.4	755	90	3.8	94
Own-Source	3,736,135	64.8	1,463	96	7.4	100
Tax Revenue	2,225,520	38.6	871	90	4.4	94
Property Taxes	1,816,380	31.5	711	98	3.6	103
Sales Taxes	360,611	6.3	141	97	0.7	102
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	48,528	0.8	19	43	0.1	45
Charges and Miscellaneous	1,510,615	26.2	591	106	3.0	111
Expenditures						
State and Local						
General	9,714,966	100.0	3,804	92	19.3	96
Total Intergovernmental	197	<	*	-	<	-
Direct	9,714,769	100.0	3,804	92	19.3	96
Elementary/Secondary Education	2,498,214	25.7	978	103	5.0	108
Public Welfare	1,119,874	11.5	438	63	2.2	66
Health and Hospitals	901,189	9.3	353	91	1.8	96
Higher Education	1,167,863	12.0	457	131	2.3	137
Highways	1,094,233	11.3	428	155	2.2	162
Interest on General Debt	482,778	5.0	189	90	1.0	94
Other	2,450,618	25.2	960	76	4.9	79
State						
General	6,091,952	100.0	2,385	91	12.1	95
Total Intergovernmental	2,114,401	34.7	828	96	4.2	100
Elementary/Secondary Education	1,085,669	17.8	425	75	2.2	78
Direct	3,977,551	65.3	1,557	89	7.9	93
Public Welfare	1,085,669	17.8	425	75	2.2	78
Higher Education	872,122	14.3	341	115	1.7	120
Highways	636,167	10.4	249	148	1.3	155
Health and Hospitals	449,404	7.4	176	97	0.9	102
Interest on General Debt	60,017	1.0	23	26	0.1	27
Corrections	167,693	2.8	66	80	0.3	84
Other	706,479	11.6	277	74	1.4	78
Local						
General	5,737,711	100.0	2,247	94	11.4	98
Total Intergovernmental	493	<	*	1	<	1
Direct	5,737,218	100.0	2,246	95	11.4	99
Elementary/Secondary Education	2,498,214	43.5	978	104	5.0	109
Health and Hospitals	451,785	7.9	177	86	0.9	90
Interest on General Debt	422,761	7.4	166	138	0.8	144
Police	279,595	4.9	109	86	0.6	89
Public Welfare	34,205	0.6	13	11	0.1	12
Highways	458,066	8.0	179	165	0.9	173
Other	1,592,592	27.8	624	84	3.2	88

n.t.-no tax < rounds to zero - represents zero * less than \$1 per capita

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,827,000	1.5	24
Personal Income (billions)	\$64.2	1.2	26
Per Capita Income	\$16,785	81.5	44

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	13,488,362	100.0%	\$3,525	83	21.0%	102
Intergovernmental from Federal	3,075,578	22.8	804	97	4.8	119
Own-Source	10,412,784	77.2	2,721	80	16.2	98
Tax Revenue	7,385,873	54.8	1,930	80	11.5	99
Property Taxes	1,219,299	9.0	319	42	1.9	52
Sales Taxes	2,859,940	21.2	747	87	4.5	107
Income Taxes	2,420,640	17.9	633	105	3.8	129
Other Taxes	885,994	6.6	232	127	1.4	155
Charges and Miscellaneous	3,026,911	22.4	791	79	4.7	97
State						
General	10,098,826	100.0	2,639	99	15.7	122
Intergovernmental from Federal	2,843,451	28.2	743	101	4.4	124
Intergovernmental from Local	16,610	0.2	4	9	<	11
Own-Source	7,238,765	71.7	1,891	101	11.3	124
Tax Revenue	5,692,730	56.4	1,488	104	8.9	127
Property Taxes	370,782	3.7	97	301	0.6	369
Sales Taxes	2,720,527	26.9	711	100	4.2	122
Income Taxes	1,998,249	19.8	522	95	3.1	117
Other Taxes	603,172	6.0	158	113	0.9	139
Charges and Miscellaneous	1,546,035	15.3	404	92	2.4	113
Local						
General	5,850,787	100.0	1,529	62	9.1	76
Intergovernmental from Federal	232,127	4.0	61	66	0.4	81
Intergovernmental from State	2,444,641	41.8	639	76	3.8	94
Own-Source	3,174,019	54.2	829	54	4.9	67
Tax Revenue	1,693,143	28.9	442	46	2.6	56
Property Taxes	848,517	14.5	222	31	1.3	38
Sales Taxes	139,413	2.4	36	25	0.2	31
Income Taxes	422,391	7.2	110	201	0.7	246
Other Taxes	282,822	4.8	74	169	0.4	207
Charges and Miscellaneous	1,480,876	25.3	387	69	2.3	85
Expenditures						
State and Local						
General	12,709,631	100.0	3,321	80	19.8	98
Total Intergovernmental	-	-	-	-	-	-
Direct	12,709,631	100.0	3,321	81	19.8	99
Elementary/Secondary Education	2,744,556	21.6	717	76	4.3	93
Public Welfare	2,542,406	20.0	664	96	4.0	118
Health and Hospitals	871,749	6.9	228	59	1.4	72
Higher Education	1,281,176	10.1	335	96	2.0	118
Highways	983,900	7.7	257	93	1.5	114
Interest on General Debt	1,024,807	8.1	268	127	1.6	156
Other	3,261,037	25.7	852	67	5.1	83
State						
General	9,558,836	100.0	2,498	95	14.9	117
Total Intergovernmental	2,581,409	27.0	675	78	4.0	96
Elementary/Secondary Education	2,507,858	26.2	655	115	3.9	141
Direct	6,977,427	73.0	1,823	104	10.9	127
Public Welfare	2,507,858	26.2	655	115	3.9	141
Higher Education	1,281,176	13.4	335	113	2.0	139
Highways	768,798	8.0	201	119	1.2	146
Health and Hospitals	459,622	4.8	120	67	0.7	82
Interest on General Debt	369,661	3.9	97	106	0.6	130
Corrections	191,630	2.0	50	61	0.3	75
Other	1,398,682	14.6	365	98	2.2	121
Local						
General	5,733,274	100.0	1,498	62	8.9	77
Total Intergovernmental	1,070	<	<	1	<	1
Direct	5,732,204	100.0	1,498	63	8.9	78
Elementary/Secondary Education	2,744,556	47.9	717	76	4.3	94
Health and Hospitals	412,127	7.2	108	52	0.6	64
Interest on General Debt	655,146	11.4	171	143	1.0	175
Police	226,309	3.9	59	46	0.4	57
Public Welfare	34,548	0.6	9	7	0.1	9
Highways	215,102	3.8	56	52	0.3	64
Other	1,444,416	25.2	377	51	2.2	62

- represents zero < rounds to zero

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,315,000	1.7	21
Personal Income (billions)	\$71.3	1.3	25
Per Capita Income	\$16,513	80.2	46

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	17,399,760	100.0%	\$4,032	95	24.4%	119
Intergovernmental from Federal	5,035,252	28.9	1,167	141	7.1	176
Own-Source	12,364,508	71.1	2,865	84	17.4	105
Tax Revenue	7,422,331	42.7	1,720	72	10.4	89
Property Taxes	1,287,554	7.4	298	39	1.8	49
Sales Taxes	3,975,357	22.8	921	107	5.6	134
Income Taxes	1,196,783	6.9	277	46	1.7	57
Other Taxes	962,637	5.5	223	122	1.4	152
Charges and Miscellaneous	4,942,177	28.4	1,145	115	6.9	143
State						
General	11,846,512	100.0	2,745	103	16.6	129
Intergovernmental from Federal	4,674,760	39.5	1,083	147	6.6	184
Intergovernmental from Local	28,158	0.2	7	13	0.0	16
Own-Source	7,143,594	60.3	1,656	88	10.0	110
Tax Revenue	4,382,693	37.0	1,016	71	6.2	88
Property Taxes	48,815	0.4	11	35	0.1	44
Sales Taxes	2,281,396	19.3	529	74	3.2	92
Income Taxes	1,196,783	10.1	277	51	1.7	63
Other Taxes	855,699	7.2	198	142	1.2	178
Charges and Miscellaneous	2,760,901	23.3	640	146	3.9	181
Local						
General	8,371,209	100.0	1,940	79	11.7	99
Intergovernmental from Federal	360,492	4.3	84	91	0.5	113
Intergovernmental from State	2,789,803	33.3	647	77	3.9	96
Own-Source	5,220,914	62.4	1,210	79	7.3	99
Tax Revenue	3,039,638	36.3	704	73	4.3	91
Property Taxes	1,238,739	14.8	287	40	1.7	49
Sales Taxes	1,693,961	20.2	393	271	2.4	337
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	106,938	1.3	25	57	0.2	71
Charges and Miscellaneous	2,181,276	26.1	506	91	3.1	113
Expenditures						
State and Local						
General	16,852,083	100.0	3,905	94	23.7	118
Total Intergovernmental	-	-	-	-	-	-
Direct	16,852,083	100.0	3,905	95	23.7	118
Elementary/Secondary Education	3,474,739	20.6	805	85	4.9	106
Public Welfare	2,850,565	16.9	661	96	4.0	119
Health and Hospitals	2,412,366	14.3	559	145	3.4	181
Higher Education	1,350,585	8.0	313	90	1.9	112
Highways	1,165,600	6.9	270	98	1.6	122
Interest on General Debt	1,130,979	6.7	262	124	1.6	155
Other	4,467,249	26.5	1,035	82	6.3	102
State						
General	11,786,057	100.0	2,731	104	16.5	130
Total Intergovernmental	2,844,099	24.1	659	76	4.0	95
Elementary/Secondary Education	2,803,656	23.8	650	114	3.9	142
Direct	8,941,958	75.9	2,072	118	12.5	147
Public Welfare	2,803,656	23.8	650	114	3.9	142
Higher Education	1,350,585	11.5	313	106	1.9	132
Highways	809,598	6.9	188	111	1.1	139
Health and Hospitals	1,429,006	12.1	331	183	2.0	229
Interest on General Debt	640,359	5.4	148	163	0.9	203
Corrections	271,316	2.3	63	77	0.4	96
Other	1,637,438	13.9	379	102	2.3	127
Local						
General	7,920,406	100.0	1,836	76	11.1	95
Total Intergovernmental	10,281	0.1	2	7	0.0	9
Direct	7,910,125	99.9	1,833	77	11.1	97
Elementary/Secondary Education	3,445,209	43.5	798	85	4.8	106
Health and Hospitals	983,360	12.4	228	111	1.4	138
Interest on General Debt	490,620	6.2	114	95	0.7	118
Police	517,544	6.5	120	94	0.7	117
Public Welfare	46,909	0.6	11	9	0.1	11
Highways	356,002	4.5	83	76	0.5	95
Other	2,070,481	26.1	480	65	2.9	80

n.t.-no tax - represents zero

Maine

	Percentage of		
	Total	U.S.	Rank
Population	1,240,000	0.5	39
Personal Income (billions)	\$23.3	0.4	41
Per Capita Income	\$18,767	91.2	33

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	5,098,343	100.0%	\$4,112	97	21.9%	107
Intergovernmental from Federal	1,175,783	23.1	948	115	5.1	126
Own-Source	3,922,560	76.9	3,163	93	16.9	102
Tax Revenue	2,914,864	57.2	2,351	98	12.5	107
Property Taxes	1,171,624	23.0	945	125	5.0	137
Sales Taxes	892,153	17.5	719	84	3.8	92
Income Taxes	706,609	13.9	570	94	3.0	104
Other Taxes	144,478	2.8	117	64	0.6	70
Charges and Miscellaneous	1,007,696	19.8	813	82	4.3	89
State						
General	3,534,461	100.0	2,850	107	15.2	118
Intergovernmental from Federal	1,094,141	31.0	882	120	4.7	132
Intergovernmental from Local	4,838	0.1	4	8	<	9
Own-Source	2,435,482	68.9	1,964	105	10.5	115
Tax Revenue	1,764,588	49.9	1,423	99	7.6	109
Property Taxes	41,625	1.2	34	104	0.2	114
Sales Taxes	890,696	25.2	718	101	3.8	110
Income Taxes	706,397	20.0	570	104	3.0	114
Other Taxes	125,870	3.6	102	73	0.5	80
Charges and Miscellaneous	670,894	19.0	541	123	2.9	135
Local						
General	2,284,105	100.0	1,842	75	9.8	82
Intergovernmental from Federal	81,642	3.6	66	71	0.4	78
Intergovernmental from State	715,385	31.3	577	69	3.1	76
Own-Source	1,487,078	65.1	1,199	79	6.4	86
Tax Revenue	1,150,276	50.4	928	96	4.9	105
Property Taxes	1,129,999	49.5	911	126	4.9	138
Sales Taxes	1,457	0.1	1	1	<	1
Income Taxes	212	<	*	-	<	-
Other Taxes	18,608	0.8	15	34	0.1	38
Charges and Miscellaneous	336,802	14.7	272	49	1.4	53
Expenditures						
State and Local						
General	4,932,886	100.0	3,978	96	21.2	105
Total Intergovernmental	7,470	0.2	6	43	0.0	47
Direct	4,925,416	99.8	3,972	96	21.2	106
Elementary/Secondary Education	1,201,663	24.4	969	102	5.2	112
Public Welfare	1,183,883	24.0	955	138	5.1	152
Health and Hospitals	233,921	4.7	189	49	1.0	54
Higher Education	371,021	7.5	299	86	1.6	94
Highways	395,488	8.0	319	115	1.7	126
Interest on General Debt	270,649	5.5	218	103	1.2	113
Other	1,268,791	25.7	1,023	81	5.5	89
State						
General	3,449,931	100.0	2,782	106	14.8	116
Total Intergovernmental	738,961	21.4	596	69	3.2	76
Elementary/Secondary Education	1,157,859	33.6	934	164	5.0	180
Direct	2,710,970	78.6	2,186	124	11.6	136
Public Welfare	1,157,859	33.6	934	164	5.0	180
Higher Education	371,021	10.8	299	101	1.6	111
Highways	259,773	7.5	209	124	1.1	137
Health and Hospitals	181,043	5.2	146	81	0.8	89
Interest on General Debt	184,287	5.3	149	163	0.8	179
Corrections	55,693	1.6	45	55	0.2	60
Other	501,294	14.5	404	109	2.2	119
Local						
General	2,214,527	100.0	1,786	74	9.5	82
Total Intergovernmental	81	<	*	-	<	-
Direct	2,214,446	100.0	1,786	75	9.5	83
Elementary/Secondary Education	1,193,372	53.9	962	102	5.1	112
Health and Hospitals	52,878	2.4	43	21	0.2	23
Interest on General Debt	86,362	3.9	70	58	0.4	64
Police	81,080	3.7	65	51	0.3	56
Public Welfare	26,024	1.2	21	17	0.1	19
Highways	135,715	6.1	109	101	0.6	111
Other	639,015	28.9	515	69	2.7	76

n.f.-no tax < rounds to zero - represents zero

* less than \$1 per capita

Maryland

Percentage of

	Total	U.S.	Rank
Population	5,006,000	1.9	19
Personal Income (billions)	\$118.8	2.2	14
Per Capita Income	\$23,723	115.2	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	20,857,838	100.0%	\$4,167	99	17.6%	86
Intergovernmental from Federal	3,325,048	15.9	664	80	2.8	70
Own-Source	17,532,790	84.1	3,502	103	14.8	89
Tax Revenue	13,301,075	63.8	2,657	111	11.2	96
Property Taxes	3,618,156	17.3	723	95	3.0	83
Sales Taxes	3,505,584	16.8	700	82	3.0	71
Income Taxes	5,228,417	25.1	1,044	173	4.4	150
Other Taxes	948,918	4.5	190	104	0.8	90
Charges and Miscellaneous	4,231,715	20.3	845	85	3.6	74
State						
General	12,870,416	100.0	2,571	97	10.8	84
Intergovernmental from Federal	2,855,692	22.2	570	78	2.4	67
Intergovernmental from Local	110,368	0.9	22	44	0.1	38
Own-Source	9,904,356	77.0	1,978	106	8.3	92
Tax Revenue	7,582,734	58.9	1,515	106	6.4	92
Property Taxes	219,142	1.7	44	136	0.2	118
Sales Taxes	3,273,739	25.4	654	92	2.8	79
Income Taxes	3,545,409	27.5	708	129	3.0	112
Other Taxes	544,444	4.2	109	78	0.5	68
Charges and Miscellaneous	2,321,622	18.0	464	105	2.0	92
Local						
General	11,095,937	100.0	2,217	90	9.3	78
Intergovernmental from Federal	469,356	4.2	94	102	0.4	88
Intergovernmental from State	2,998,147	27.0	599	72	2.5	62
Own-Source	7,628,434	68.7	1,524	100	6.4	87
Tax Revenue	5,718,341	51.5	1,142	118	4.8	102
Property Taxes	3,399,014	30.6	679	94	2.9	81
Sales Taxes	231,845	2.1	46	32	0.2	28
Income Taxes	1,683,008	15.2	336	612	1.4	531
Other Taxes	404,474	3.6	81	185	0.3	160
Charges and Miscellaneous	1,910,093	17.2	382	69	1.6	59
Expenditures						
State and Local						
General	19,595,264	100.0	3,914	95	16.5	82
Total Intergovernmental	29	<	-	*	-	<
Direct	19,595,235	100.0	3,914	95	16.5	82
Elementary/Secondary Education	4,779,983	24.4	955	101	4.0	87
Public Welfare	2,787,565	14.2	557	81	2.3	70
Health and Hospitals	948,686	4.8	190	49	0.8	43
Higher Education	1,924,110	9.8	384	110	1.6	96
Highways	1,142,307	5.8	228	82	1.0	72
Interest on General Debt	1,088,744	5.6	217	103	0.9	89
Other	6,923,840	35.3	1,383	109	5.8	95
State						
General	11,799,886	100.0	2,357	90	9.9	78
Total Intergovernmental	2,804,841	23.8	560	65	2.4	56
Elementary/Secondary Education	2,750,854	23.3	550	97	2.3	84
Direct	8,995,045	76.2	1,797	102	7.6	89
Public Welfare	2,750,854	23.3	550	97	2.3	84
Higher Education	1,500,168	12.7	300	101	1.3	88
Highways	708,720	6.0	142	84	0.6	73
Health and Hospitals	710,839	6.0	142	79	0.6	68
Interest on General Debt	479,519	4.1	96	105	0.4	91
Corrections	675,981	5.7	135	165	0.6	143
Other	2,168,964	18.4	433	117	1.8	101
Local						
General	10,683,253	100.0	2,134	89	9.0	77
Total Intergovernmental	83,063	0.8	17	49	0.1	43
Direct	10,600,190	99.2	2,117	89	8.9	78
Elementary/Secondary Education	4,779,983	44.7	955	102	4.0	88
Health and Hospitals	237,847	2.2	48	23	0.2	20
Interest on General Debt	609,225	5.7	122	101	0.5	88
Police	604,635	5.7	121	94	0.5	82
Public Welfare	36,711	0.3	7	6	<	5
Highways	433,587	4.1	87	80	0.4	69
Other	3,898,202	36.5	779	105	3.3	91

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

Massachusetts

	Total	Percentage of U.S.	Rank
Population	6,041,000	2.3	13
Personal Income (billions)	\$147.1	2.7	10
Per Capita Income	\$24,358	118.3	5

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	28,747,366	100.0%	\$4,759	113	19.5%	95
Intergovernmental from Federal	5,701,487	19.8	944	114	3.9	96
Own-Source	23,045,879	80.2	3,815	112	15.7	95
Tax Revenue	17,125,903	59.6	2,835	118	11.6	100
Property Taxes	5,948,686	20.7	985	130	4.0	110
Sales Taxes	3,595,985	12.5	595	69	2.4	59
Sales Taxes	6,752,698	23.5	1,118	185	4.6	157
Other Taxes	828,534	2.9	137	75	0.6	63
Charges and Miscellaneous	5,919,976	20.6	980	98	4.0	83
State						
General	20,345,556	100.0	3,368	127	13.8	107
Intergovernmental from Federal	5,021,638	24.7	831	113	3.4	96
Intergovernmental from Local	420,928	2.1	70	139	0.3	117
Own-Source	14,902,990	73.2	2,467	132	10.1	111
Tax Revenue	11,016,505	54.1	1,824	127	7.5	107
Property Taxes	310	<	*	-	<	-
Sales Taxes	3,538,812	17.4	586	82	2.4	69
Income Taxes	6,752,698	33.2	1,118	204	4.6	172
Other Taxes	724,685	3.6	120	86	0.5	73
Charges and Miscellaneous	3,886,485	19.1	643	146	2.6	124
Local						
General	13,266,131	100.0	2,196	89	9.0	76
Intergovernmental from Federal	679,849	5.1	113	122	0.5	103
Intergovernmental from State	4,443,393	33.5	736	88	3.0	74
Own-Source	8,142,889	61.4	1,348	88	5.5	75
Tax Revenue	6,109,398	46.1	1,011	104	4.2	88
Property Taxes	5,948,376	44.8	985	136	4.0	115
Sales Taxes	57,173	0.4	9	7	0.0	6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	103,849	0.8	17	39	0.1	33
Charges and Miscellaneous	2,033,491	15.3	337	60	1.4	51
Expenditures						
State and Local						
General	28,313,082	100.0	4,687	113	19.2	96
Total Intergovernmental	170,610	0.6	28	202	0.1	170
Direct	28,142,472	99.4	4,659	113	19.1	95
Elementary/Secondary Education	5,655,568	20.0	936	99	3.8	83
Public Welfare	5,663,257	20.0	937	136	3.8	115
Health and Hospitals	2,488,935	8.8	412	107	1.7	90
Higher Education	1,365,183	4.8	226	65	0.9	55
Highways	1,901,929	6.7	315	114	1.3	96
Interest on General Debt	1,714,120	6.1	284	134	1.2	114
Other	9,353,480	33.0	1,548	123	6.4	104
State						
General	20,427,602	100.0	3,381	129	13.9	109
Total Intergovernmental	4,451,132	21.8	737	85	3.0	72
Elementary/Secondary Education	5,585,532	27.3	925	162	3.8	137
Direct	15,976,470	78.2	2,645	150	10.9	127
Public Welfare	5,585,532	27.3	925	162	3.8	137
Higher Education	1,356,297	6.6	225	76	0.9	64
Highways	1,374,755	6.7	228	135	0.9	114
Health and Hospitals	1,873,991	9.2	310	172	1.3	145
Interest on General Debt	1,441,298	7.1	*239	262	1.0	221
Corrections	425,089	2.1	70	86	0.3	73
Other	3,919,508	19.2	649	175	2.7	148
Local						
General	12,651,901	100.0	2,094	87	8.6	74
Total Intergovernmental	485,899	3.8	80	239	0.3	202
Direct	12,166,002	96.2	2,014	85	8.3	72
Elementary/Secondary Education	5,655,568	44.7	936	100	3.8	84
Health and Hospitals	614,944	4.9	102	50	0.4	42
Interest on General Debt	272,822	2.2	45	38	0.2	32
Police	723,805	5.7	120	94	0.5	79
Public Welfare	77,725	0.6	13	11	0.1	9
Highways	527,174	4.2	87	80	0.4	68
Other	4,293,964	33.9	711	96	2.9	81

n.t.-no tax - represents zero < rounds to zero * less than \$1 per capita

Michigan

	Total	Percentage of U.S.	Rank
Population	9,496,000	3.6	8
Personal Income (billions)	\$194.7	3.6	9
Per Capita Income	\$20,502	99.6	20

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	41,259,099	100.0%	\$4,345	103	21.2%	103
Intergovernmental from Federal	7,538,956	18.3	794	96	3.9	96
Own-Source	33,720,143	81.7	3,551	104	17.3	105
Tax Revenue	24,234,983	58.7	2,552	106	12.4	107
Property Taxes	9,961,281	24.1	1,049	139	5.1	139
Sales Taxes	6,136,391	14.9	646	75	3.2	76
Income Taxes	7,040,424	17.1	741	123	3.6	123
Other Taxes	1,096,887	2.7	116	63	0.6	63
Charges and Miscellaneous	9,485,160	23.0	999	100	4.9	101
State						
General	25,982,226	100.0	2,736	103	13.3	103
Intergovernmental from Federal	6,865,747	26.4	723	98	3.5	99
Intergovernmental from Local	273,484	1.1	29	57	0.1	58
Own-Source	18,842,995	72.5	1,984	106	9.7	106
Tax Revenue	14,351,691	55.2	1,511	105	7.4	106
Property Taxes	692,835	2.7	73	227	0.4	227
Sales Taxes	6,081,009	23.4	640	90	3.1	90
Income Taxes	6,660,286	25.6	701	128	3.4	128
Other Taxes	917,561	3.5	97	69	0.5	70
Charges and Miscellaneous	4,491,304	17.3	473	108	2.3	108
Local						
General	22,365,955	100.0	2,355	96	11.5	96
Intergovernmental from Federal	673,209	3.0	71	77	0.3	77
Intergovernmental from State	6,815,598	30.5	718	86	3.5	86
Own-Source	14,877,148	66.5	1,567	103	7.6	103
Tax Revenue	9,883,292	44.2	1,041	107	5.1	108
Property Taxes	9,268,446	41.4	976	135	4.8	135
Sales Taxes	55,382	0.2	6	4	0.0	4
Income Taxes	380,138	1.7	40	73	0.2	73
Other Taxes	179,326	0.8	19	43	0.1	43
Charges and Miscellaneous	4,993,856	22.3	526	94	2.6	95
Expenditures						
State and Local						
General	39,432,201	100.0	4,153	100	20.3	101
Total Intergovernmental	61,765	0.2	7	46	<	47
Direct	39,370,436	99.8	4,146	100	20.2	101
Elementary/Secondary Education	10,171,883	25.8	1,071	113	5.2	113
Public Welfare	6,951,037	17.6	732	106	3.6	106
Health and Hospitals	3,957,822	10.0	417	108	2.0	108
Higher Education	4,473,210	11.3	471	135	2.3	136
Highways	2,155,620	5.5	227	82	1.1	82
Interest on General Debt	1,439,628	3.7	152	72	0.7	72
Other	10,221,236	25.9	1,076	85	5.3	86
State						
General	25,862,008	100.0	2,723	104	13.3	104
Total Intergovernmental	8,864,360	34.3	933	108	4.6	109
Elementary/Secondary Education	6,510,313	25.2	686	120	3.3	121
Direct	16,997,648	65.7	1,790	102	8.7	102
Public Welfare	6,510,313	25.2	686	120	3.3	121
Higher Education	3,667,691	14.2	386	130	1.9	131
Highways	857,811	3.3	90	54	0.4	54
Health and Hospitals	2,011,375	7.8	212	117	1.0	118
Interest on General Debt	619,812	2.4	65	72	0.3	72
Corrections	1,014,909	3.9	107	131	0.5	131
Other	2,315,737	9.0	244	66	1.2	66
Local						
General	22,559,422	100.0	2,376	99	11.6	99
Total Intergovernmental	186,634	0.8	20	58	0.1	59
Direct	22,372,788	99.2	2,356	100	11.5	100
Elementary/Secondary Education	10,171,883	45.1	1,071	114	5.2	114
Health and Hospitals	1,946,447	8.6	205	100	1.0	100
Interest on General Debt	819,816	3.6	86	72	0.4	72
Police	1,165,845	5.2	123	96	0.6	96
Public Welfare	440,724	2.0	46	38	0.2	38
Highways	1,297,809	5.8	137	126	0.7	126
Other	6,530,264	28.9	688	92	3.4	93

< rounds to zero

Minnesota

	Total	Percentage of U.S.	Rank
Population	4,567,000	1.8	20
Personal Income (billions)	\$94.9	1.8	19
Per Capita Income	\$20,789	101.0	19

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	21,997,516	100.0%	\$4,817	114	23.2%	113
Intergovernmental from Federal	3,611,752	16.4	791	96	3.8	95
Own-Source	18,385,764	83.6	4,026	118	19.4	117
Tax Revenue	12,481,180	56.7	2,733	114	13.1	113
Property Taxes	3,648,823	16.6	799	106	3.8	104
Sales Taxes	3,929,659	17.9	860	100	4.1	99
Income Taxes	4,001,153	18.2	876	145	4.2	144
Other Taxes	901,545	4.1	197	108	0.9	107
Charges and Miscellaneous	5,904,584	26.8	1,293	130	6.2	128
State						
General	14,212,231	100.0	3,112	117	15.0	116
Intergovernmental from Federal	3,198,847	22.5	700	95	3.4	94
Intergovernmental from Local	273,626	1.9	60	119	0.3	118
Own-Source	10,739,758	75.6	2,352	126	11.3	124
Tax Revenue	8,650,998	60.9	1,894	132	9.1	131
Property Taxes	8,200	0.1	2	6	0.0	6
Sales Taxes	3,828,984	26.9	838	117	4.0	116
Income Taxes	4,001,153	28.2	876	160	4.2	158
Other Taxes	812,661	5.7	178	128	0.9	127
Charges and Miscellaneous	2,088,760	14.7	457	104	2.2	103
Local						
General	13,507,986	100.0	2,958	120	14.2	119
Intergovernmental from Federal	412,905	3.1	90	98	0.4	97
Intergovernmental from State	5,449,075	40.3	1,193	142	5.7	141
Own-Source	7,646,006	56.6	1,674	110	8.1	109
Tax Revenue	3,830,182	28.4	839	87	4.0	86
Property Taxes	3,640,623	27.0	797	110	3.8	109
Sales Taxes	100,675	0.7	22	15	0.1	15
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	88,884	0.7	19	44	0.1	44
Charges and Miscellaneous	3,815,824	28.2	836	150	4.0	149
Expenditures						
State and Local						
General	22,089,160	100.0	4,837	117	23.3	116
Total Intergovernmental	-	-	-	-	-	-
Direct	22,089,160	100.0	4,837	117	23.3	116
Elementary/Secondary Education	5,279,846	23.9	1,156	122	5.6	121
Public Welfare	4,146,986	18.8	908	131	4.4	130
Health and Hospitals	2,143,658	9.7	469	122	2.3	120
Higher Education	1,821,451	8.2	399	114	1.9	113
Highways	1,716,305	7.8	376	136	1.8	134
Interest on General Debt	1,197,325	5.4	262	124	1.3	123
Other	5,783,589	26.2	1,266	100	6.1	99
State						
General	13,951,717	100.0	3,055	117	14.7	115
Total Intergovernmental	5,378,559	38.6	1,178	136	5.7	135
Elementary/Secondary Education	3,096,091	22.2	678	119	3.3	118
Direct	8,573,158	61.4	1,877	107	9.0	106
Public Welfare	3,096,091	22.2	678	119	3.3	118
Higher Education	1,699,424	12.2	372	126	1.8	124
Highways	671,382	4.8	147	87	0.7	87
Health and Hospitals	838,324	6.0	184	102	0.9	101
Interest on General Debt	267,712	1.9	59	64	0.3	64
Corrections	198,013	1.4	43	53	0.2	53
Other	1,802,212	12.9	395	106	1.9	105
Local						
General	13,600,135	100.0	2,978	124	14.3	123
Total Intergovernmental	84,133	0.6	18	55	0.1	54
Direct	13,516,002	99.4	2,959	125	14.2	124
Elementary/Secondary Education	5,279,846	38.8	1,156	123	5.6	122
Health and Hospitals	1,305,334	9.6	286	139	1.4	138
Interest on General Debt	929,613	6.8	204	170	1.0	168
Police	520,992	3.8	114	89	0.5	88
Public Welfare	1,050,895	7.7	230	190	1.1	188
Highways	1,044,923	7.7	229	211	1.1	209
Other	3,384,399	24.9	741	100	3.6	99

- represents zero n.t.-no tax

Mississippi

	Total	Percentage of U.S.	Rank
Population	2,669,000	1.0	31
Personal Income (billions)	\$38.9	0.7	32
Per Capita Income	\$14,563	70.7	51

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	9,336,809	100.0%	\$3,498	83	24.0%	117
Intergovernmental from Federal	2,610,491	28.0	978	118	6.7	167
Own-Source	6,726,318	72.0	2,520	74	17.3	105
Tax Revenue	4,412,511	47.3	1,653	69	11.4	97
Property Taxes	1,038,327	11.1	389	51	2.7	73
Sales Taxes	2,285,270	24.5	856	100	5.9	141
Income Taxes	805,557	8.6	302	50	2.1	71
Other Taxes	283,357	3.0	106	58	0.7	82
Charges and Miscellaneous	2,313,807	24.8	867	87	6.0	123
State						
General	6,607,207	100.0	2,476	93	17.0	132
Intergovernmental from Federal	2,394,280	36.2	897	122	6.2	172
Intergovernmental from Local	100,137	1.5	38	75	0.3	106
Own-Source	4,112,790	62.2	1,541	82	10.6	116
Tax Revenue	3,325,473	50.3	1,246	87	8.6	123
Property Taxes	22,731	0.3	9	26	0.1	37
Sales Taxes	2,242,360	33.9	840	118	5.8	166
Income Taxes	805,510	12.2	302	55	2.1	78
Other Taxes	254,872	3.9	95	69	0.7	97
Charges and Miscellaneous	787,317	11.9	295	67	2.0	95
Local						
General	4,735,710	100.0	1,774	72	12.2	102
Intergovernmental from Federal	216,211	4.6	81	88	0.6	124
Intergovernmental from State	1,905,971	40.2	714	85	4.9	121
Own-Source	2,613,528	55.2	979	64	6.7	91
Tax Revenue	1,087,038	23.0	407	42	2.8	59
Property Taxes	1,015,596	21.4	381	52	2.6	74
Sales Taxes	42,910	0.9	16	11	0.1	16
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	28,485	0.6	11	24	0.1	34
Charges and Miscellaneous	1,526,490	32.2	572	103	3.9	145
Expenditures						
State and Local						
General	8,621,851	100.0	3,230	78	22.2	110
Total Intergovernmental	0	0.0	0	0	0.0	0
Direct	8,621,851	100.0	3,230	78	22.2	111
Elementary/Secondary Education	1,902,640	22.1	713	75	4.9	106
Public Welfare	1,463,254	17.0	548	79	3.8	112
Health and Hospitals	1,289,204	15.0	483	125	3.3	177
Higher Education	976,070	11.3	366	105	2.5	148
Highways	729,709	8.5	273	99	1.9	140
Interest on General Debt	327,222	3.8	123	58	0.8	82
Other	1,933,752	22.4	725	57	5.0	81
State						
General	6,142,749	100.0	2,302	88	15.8	124
Total Intergovernmental	2,070,637	33.7	776	90	5.3	127
Elementary/Secondary Education	1,442,432	23.5	540	95	3.7	134
Direct	4,072,112	66.3	1,526	87	10.5	123
Public Welfare	1,442,432	23.5	540	95	3.7	134
Higher Education	715,371	11.6	268	90	1.8	128
Highways	458,190	7.5	172	102	1.2	144
Health and Hospitals	427,855	7.0	160	89	1.1	126
Interest on General Debt	119,962	2.0	45	49	0.3	70
Corrections	97,899	1.6	37	45	0.3	63
Other	810,403	13.2	304	82	2.1	116
Local						
General	4,550,300	100.0	1,705	71	11.7	100
Total Intergovernmental	561	<	<	1	<	1
Direct	4,549,739	100.0	1,705	72	11.7	102
Elementary/Secondary Education	1,902,640	41.8	713	76	4.9	107
Health and Hospitals	861,349	18.9	323	157	2.2	222
Interest on General Debt	207,260	4.6	78	65	0.5	91
Police	178,207	3.9	67	52	0.5	74
Public Welfare	20,822	0.5	8	6	0.1	9
Highways	271,519	6.0	102	94	0.7	133
Other	1,107,942	24.3	415	56	2.9	79

n.t.-no tax < rounds to zero

Missouri

	Total	Percentage of U.S.	Rank
Population	5,278,000	2.0	16
Personal Income (billions)	\$102.4	1.9	17
Per Capita Income	\$19,395	94.2	27

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	17,447,856	100.0%	\$3,306	78	17.0%	83
Intergovernmental from Federal	3,893,431	22.3	738	89	3.8	95
Own-Source	13,554,425	77.7	2,568	76	13.2	80
Tax Revenue	9,843,995	56.4	1,865	78	9.6	82
Property Taxes	2,303,820	13.2	436	58	2.2	61
Sales Taxes	4,174,026	23.9	791	92	4.1	98
Income Taxes	2,633,482	15.1	499	83	2.6	88
Other Taxes	732,667	4.2	139	76	0.7	81
Charges and Miscellaneous	3,710,430	21.3	703	71	3.6	75
State						
General	11,273,733	1.0	2,136	80	11.0	85
Intergovernmental from Federal	3,613,194	32.0	685	93	3.5	99
Intergovernmental from Local	34,031	0.3	6	13	<	14
Own-Source	7,626,508	67.6	1,445	77	7.4	82
Tax Revenue	5,909,982	52.4	1,120	78	5.8	83
Property Taxes	13,607	0.1	3	8	<	8
Sales Taxes	2,995,093	26.6	567	79	2.9	84
Income Taxes	2,393,914	21.2	454	83	2.3	88
Other Taxes	507,368	4.5	96	69	0.5	73
Charges and Miscellaneous	1,716,526	15.2	325	74	1.7	78
Local						
General	8,942,711	100.0	1,694	69	8.7	73
Intergovernmental from Federal	280,237	3.1	53	58	0.3	61
Intergovernmental from State	2,734,557	30.6	518	62	2.7	66
Own-Source	5,927,917	66.3	1,123	74	5.8	78
Tax Revenue	3,934,013	44.0	745	77	3.8	82
Property Taxes	2,290,213	25.6	434	60	2.2	64
Sales Taxes	1,178,933	13.2	223	154	1.2	163
Income Taxes	239,568	2.7	45	83	0.2	88
Other Taxes	225,299	2.5	43	21	0.2	23
Charges and Miscellaneous	1,993,904	22.3	378	68	1.9	72
Expenditures						
State and Local						
General	16,132,065	100.0	3,056	74	15.8	78
Total Intergovernmental	-	-	-	-	-	-
Direct	16,132,065	100.0	3,056	74	15.8	79
Elementary/Secondary Education	4,366,117	27.1	827	87	4.3	93
Public Welfare	2,713,464	16.8	514	74	2.6	79
Health and Hospitals	1,453,491	9.0	275	71	1.4	76
Higher Education	1,283,561	8.0	243	70	1.3	74
Highways	1,411,576	8.8	267	97	1.4	103
Interest on General Debt	703,426	4.4	133	63	0.7	67
Other	4,200,430	26.0	796	63	4.1	67
State						
General	10,577,019	100.0	2,004	76	10.3	81
Total Intergovernmental	3,237,187	30.6	613	71	3.2	75
Elementary/Secondary Education	2,647,936	23.8	477	97	2.5	103
Direct	7,339,832	69.4	1,391	79	7.2	84
Public Welfare	2,647,936	25.0	502	88	2.6	93
Higher Education	1,131,053	10.7	214	72	1.1	77
Highways	913,354	8.6	173	103	0.9	109
Health and Hospitals	846,036	8.0	160	89	0.8	94
Interest on General Debt	392,246	3.7	74	82	0.4	87
Corrections	219,720	2.1	42	51	0.2	54
Other	1,189,487	11.2	225	61	1.2	64
Local						
General	8,793,846	100.0	1,666	69	8.6	74
Total Intergovernmental	1,613	<	*	1	<	1
Direct	8,792,233	100.0	1,666	70	8.6	75
Elementary/Secondary Education	4,366,117	49.6	827	88	4.3	93
Health and Hospitals	607,455	6.9	115	56	0.6	60
Interest on General Debt	311,180	3.5	59	49	0.3	52
Police	529,549	6.0	100	78	0.5	83
Public Welfare	65,528	0.7	12	10	0.1	11
Highways	498,222	5.7	94	87	0.5	92
Other	2,414,182	27.5	457	61	2.4	65

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

Montana

	Total	Percentage of U.S.	Rank
Population	856,000	0.3	44
Personal Income (billions)	\$14.6	0.3	46
Per Capita Income	\$17,076	82.9	39

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	3,433,994	100.0%	\$4,012	95	23.5%	114
Intergovernmental from Federal	893,593	26.0	1,044	126	6.1	152
Own-Source	2,540,401	74.0	2,968	87	17.4	105
Tax Revenue	1,670,739	48.7	1,952	81	11.4	98
Property Taxes	714,110	20.8	834	110	4.9	133
Sales Taxes	242,694	7.1	284	33	1.7	40
Income Taxes	414,516	12.1	484	80	2.8	97
Other Taxes	299,419	8.7	350	191	2.0	231
Charges and Miscellaneous	869,662	25.3	1,016	102	5.9	123
State						
General	2,518,229	100.0	2,942	111	17.2	133
Intergovernmental from Federal	823,815	32.7	962	131	5.6	158
Intergovernmental from Local	15,771	0.6	18	37	0.1	44
Own-Source	1,678,643	66.7	1,961	105	11.5	126
Tax Revenue	1,160,867	46.1	1,356	95	7.9	114
Property Taxes	226,373	9.0	264	821	1.5	990
Sales Taxes	242,219	9.6	283	40	1.7	48
Income Taxes	414,516	16.5	484	88	2.8	106
Other Taxes	277,759	11.0	324	233	1.9	281
Charges and Miscellaneous	517,776	20.6	605	138	3.5	166
Local						
General	1,544,939	100.0	1,805	74	10.6	89
Intergovernmental from Federal	69,778	4.5	82	88	0.5	107
Intergovernmental from State	613,403	39.7	717	86	4.2	103
Own-Source	861,758	55.8	1,007	66	5.9	80
Tax Revenue	509,872	33.0	596	61	3.5	74
Property Taxes	487,737	31.6	570	79	3.3	95
Sales Taxes	475	<	1	<	-	-
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	21,660	1.4	25	58	0.1	70
Charges and Miscellaneous	351,886	22.8	411	74	2.4	89
Expenditures						
State and Local						
General	3,299,545	100.0	3,855	93	22.6	112
Total Intergovernmental	-	-	-	-	-	-
Direct	3,299,545	100.0	3,855	93	22.6	113
Elementary/Secondary Education	902,789	27.4	1,055	111	6.2	134
Public Welfare	426,099	12.9	498	72	2.9	87
Health and Hospitals	184,586	5.6	216	56	1.3	67
Higher Education	290,193	8.8	339	97	2.0	117
Highways	378,341	11.5	442	160	2.6	192
Interest on General Debt	159,144	4.8	186	88	1.1	106
Other	958,393	29.0	1,120	89	6.6	107
State						
General	2,393,009	100.0	2,796	107	16.4	129
Total Intergovernmental	675,772	28.2	789	91	4.6	110
Elementary/Secondary Education	404,720	16.9	473	83	2.8	100
Direct	1,717,237	71.8	2,006	114	11.7	138
Public Welfare	404,720	16.9	473	83	2.8	100
Higher Education	283,490	11.8	331	112	1.9	135
Highways	285,072	11.9	333	198	2.0	239
Health and Hospitals	120,806	5.0	141	78	0.8	94
Interest on General Debt	100,846	4.2	118	129	0.7	156
Corrections	40,586	1.7	47	58	0.3	70
Other	481,717	20.1	563	151	3.3	183
Local						
General	1,587,260	100.0	1,854	77	10.9	93
Total Intergovernmental	4,952	0.3	6	17	<	21
Direct	1,582,308	99.7	1,848	78	10.8	94
Elementary/Secondary Education	902,789	56.9	1,055	112	6.2	135
Health and Hospitals	63,780	4.0	75	36	0.4	44
Interest on General Debt	58,298	3.7	68	57	0.4	68
Police	69,452	4.4	81	63	0.5	76
Public Welfare	21,379	1.3	25	21	0.1	25
Highways	93,269	5.9	109	100	0.6	121
Other	373,341	23.5	436	59	2.6	71

n.t.-no tax - represents zero < rounds to zero

* less than \$1 per capita

Nebraska

	Percentage of		
	Total	U.S.	Rank
Population	1,623,000	0.6	37
Personal Income (billions)	\$31.8	0.6	34
Per Capita Income	\$19,565	95.0	25

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	6,553,385	100.0%	\$4,038	96	20.6%	101
Intergovernmental from Federal	1,180,338	18.0	727	88	3.7	92
Own-Source	5,373,047	82.0	3,311	97	16.9	102
Tax Revenue	3,716,861	56.7	2,290	95	11.7	100
Property Taxes	1,369,500	20.9	844	111	4.3	117
Sales Taxes	1,300,080	19.8	801	93	4.1	98
Income Taxes	828,732	12.6	511	85	2.6	89
Other Taxes	218,549	3.3	135	74	0.7	77
Charges and Miscellaneous	1,656,186	25.3	1,020	102	5.2	108
State						
General	4,026,566	100.0	2,481	93	12.7	98
Intergovernmental from Federal	1,053,987	26.2	649	88	3.3	93
Intergovernmental from Local	24,267	0.6	15	30	0.1	31
Own-Source	2,948,312	73.2	1,817	97	9.3	102
Tax Revenue	2,143,628	53.2	1,321	92	6.8	97
Property Taxes	3,407	0.1	2	7	0.0	7
Sales Taxes	1,148,823	28.5	708	99	3.6	104
Income Taxes	828,732	20.6	511	93	2.6	98
Other Taxes	162,666	4.0	100	72	0.5	76
Charges and Miscellaneous	804,684	20.0	496	113	2.5	119
Local						
General	3,446,817	100.0	2,124	86	10.9	91
Intergovernmental from Federal	126,351	3.7	78	84	0.4	89
Intergovernmental from State	895,731	26.0	552	66	2.8	69
Own-Source	2,424,735	70.3	1,494	98	7.6	103
Tax Revenue	1,573,233	45.6	969	100	5.0	105
Property Taxes	1,366,093	39.6	842	116	4.3	122
Sales Taxes	151,257	4.4	93	64	0.5	68
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	55,883	1.6	34	79	0.2	83
Charges and Miscellaneous	851,502	24.7	525	94	2.7	99
Expenditures						
State and Local						
General	6,242,777	100.0	3,846	93	19.7	98
Total Intergovernmental	7,271	0.1	4	32	<	34
Direct	6,235,506	99.9	3,842	93	19.6	98
Elementary/Secondary Education	1,733,982	27.8	1,068	113	5.5	118
Public Welfare	910,024	14.6	561	81	2.9	85
Health and Hospitals	548,336	8.8	338	88	1.7	92
Higher Education	730,411	11.7	450	129	2.3	136
Highways	641,115	10.3	395	143	2.0	150
Interest on General Debt	201,755	3.2	124	59	0.6	62
Other	1,469,883	23.5	906	72	4.6	75
State						
General	3,886,825	100.0	2,395	91	12.2	96
Total Intergovernmental	1,087,419	28.0	670	78	3.4	82
Elementary/Secondary Education	864,792	22.2	533	94	2.7	98
Direct	2,799,406	72.0	1,725	98	8.8	103
Public Welfare	864,792	22.2	533	94	2.7	98
Higher Education	600,480	15.4	370	125	1.9	131
Highways	389,556	10.0	240	143	1.2	150
Health and Hospitals	315,788	8.1	195	108	1.0	113
Interest on General Debt	107,186	2.8	66	72	0.3	76
Corrections	79,018	2.0	49	60	0.2	63
Other	442,586	11.4	273	73	1.4	77
Local						
General	3,442,716	100.0	2,121	88	10.8	93
Total Intergovernmental	6,616	0.2	4	12	0.0	13
Direct	3,436,100	99.8	2,117	89	10.8	94
Elementary/Secondary Education	1,733,982	50.4	1,068	114	5.5	120
Health and Hospitals	232,548	6.8	143	70	0.7	73
Interest on General Debt	94,569	2.7	58	49	0.3	51
Police	128,341	3.7	79	62	0.4	65
Public Welfare	45,232	1.3	28	23	0.1	24
Highways	251,559	7.3	155	143	0.8	150
Other	949,869	27.6	585	79	3.0	83

n.t.-no tax < rounds to zero

Nevada

	Percentage of		
	Total	U.S.	Rank
Population	1,457,000	0.6	38
Personal Income (billions)	\$31.6	0.6	35
Per Capita Income	\$21,684	105.3	12

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	5,745,807	100.0%	\$3,944	93	18.2%	89
Intergovernmental from Federal	805,272	14.0	553	67	2.5	63
Own-Source	4,940,535	86.0	3,391	100	15.6	95
Tax Revenue	3,429,937	59.7	2,354	98	10.9	93
Property Taxes	748,540	13.0	514	68	2.4	64
Sales Taxes	2,164,394	37.7	1,486	173	6.9	164
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	517,003	9.0	355	194	1.6	184
Charges and Miscellaneous	1,510,598	26.3	1,037	104	4.8	99
State						
General	3,460,261	100.0	2,375	89	11.0	85
Intergovernmental from Federal	674,538	19.5	463	63	2.1	60
Intergovernmental from Local	44,587	1.3	31	61	0.1	58
Own-Source	2,741,136	79.2	1,881	100	8.7	95
Tax Revenue	2,380,709	68.8	1,634	114	7.5	108
Property Taxes	55,595	1.6	38	118	0.2	112
Sales Taxes	1,968,546	56.9	1,351	189	6.2	180
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	356,568	10.3	245	176	1.1	167
Charges and Miscellaneous	360,427	10.4	247	56	1.1	53
Local						
General	3,751,510	100.0	2,575	105	11.9	100
Intergovernmental from Federal	130,734	3.5	90	97	0.4	92
Intergovernmental from State	1,421,377	37.9	976	116	4.5	111
Own-Source	2,199,399	58.6	1,510	99	7.0	94
Tax Revenue	1,049,228	28.0	720	74	3.3	71
Property Taxes	692,945	18.5	476	66	2.2	62
Sales Taxes	195,848	5.2	134	93	0.6	88
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	160,435	4.3	110	252	0.5	239
Charges and Miscellaneous	1,150,171	30.7	789	142	3.6	135
Expenditures						
State and Local						
General	6,284,824	100.0	4,314	104	19.9	99
Total Intergovernmental	5,265	0.1	4	26	<	24
Direct	6,279,559	99.9	4,310	104	19.9	99
Elementary/Secondary Education	1,264,451	20.1	868	91	4.0	87
Public Welfare	595,850	9.5	409	59	1.9	56
Health and Hospitals	479,242	7.6	329	85	1.5	81
Higher Education	408,367	6.5	280	80	1.3	76
Highways	592,811	9.4	407	147	1.9	140
Interest on General Debt	362,235	5.8	249	118	1.1	112
Other	2,576,603	41.0	1,768	140	8.2	133
State						
General	3,403,989	100.0	2,336	89	10.8	85
Total Intergovernmental	1,277,353	37.5	877	102	4.0	96
Elementary/Secondary Education	549,364	16.1	377	66	1.7	63
Direct	2,126,636	62.5	1,460	83	6.7	79
Public Welfare	549,364	16.1	377	66	1.7	63
Higher Education	408,367	12.0	280	95	1.3	90
Highways	355,312	10.4	244	145	1.1	138
Health and Hospitals	112,741	3.3	77	43	0.4	41
Interest on General Debt	88,413	2.6	61	67	0.3	63
Corrections	135,695	4.0	93	114	0.4	108
Other	476,744	14.0	327	88	1.5	84
Local						
General	4,154,874	100.0	2,852	119	13.2	113
Total Intergovernmental	1,951	<	1	4	<	4
Direct	4,152,923	100.0	2,850	120	13.1	114
Elementary/Secondary Education	1,264,451	30.4	868	92	4.0	88
Health and Hospitals	366,501	8.8	252	123	1.2	116
Interest on General Debt	273,822	6.6	188	157	0.9	149
Police	251,279	6.0	172	135	0.8	128
Public Welfare	46,486	1.1	32	26	0.1	25
Highways	237,499	5.7	163	150	0.8	143
Other	1,712,885	41.2	1,176	158	5.4	150

n.t.-no tax < rounds to zero

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,137,000	0.4	41
Personal Income (billions)	\$24.9	0.5	40
Per Capita Income	\$21,941	106.6	10

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	4,457,407	100.0%	\$3,920	93	17.9%	87
Intergovernmental from Federal	949,632	21.3	835	101	3.8	95
Own-Source	3,507,775	78.7	3,085	91	14.1	85
Tax Revenue	2,489,525	55.9	2,190	91	10.0	86
Property Taxes	1,640,009	36.8	1,442	190	6.6	179
Sales Taxes	484,915	10.9	426	50	1.9	47
Income Taxes	180,137	4.0	158	26	0.7	25
Other Taxes	184,464	4.1	162	89	0.7	83
Charges and Miscellaneous	1,018,250	22.8	896	90	4.1	84
State						
General	2,649,303	100.0	2,330	88	10.6	82
Intergovernmental from Federal	900,857	34.0	792	108	3.6	101
Intergovernmental from Local	126,451	4.8	111	222	0.5	208
Own-Source	1,621,995	61.2	1,427	76	6.5	71
Tax Revenue	837,002	31.6	736	51	3.4	48
Property Taxes	743	<	1	2	<	2
Sales Taxes	484,915	18.3	426	60	1.9	56
Income Taxes	180,137	6.8	158	29	0.7	27
Other Taxes	171,207	6.5	151	108	0.7	101
Charges and Miscellaneous	784,993	29.6	690	157	3.1	147
Local						
General	2,213,104	100.0	1,946	79	8.9	74
Intergovernmental from Federal	48,775	2.2	43	47	0.2	44
Intergovernmental from State	278,549	12.6	245	29	1.1	27
Own-Source	1,885,780	85.2	1,659	109	7.6	102
Tax Revenue	1,652,523	74.7	1,453	150	6.6	141
Property Taxes	1,639,266	74.1	1,442	199	6.6	187
Sales Taxes	n.t.	n.t.	n.t.		n.t.	
Income Taxes	n.t.	n.t.	n.t.		n.t.	
Other Taxes	13,257	0.6	12	27	0.1	25
Charges and Miscellaneous	233,257	10.5	205	37	0.9	35
Expenditures						
State and Local						
General	4,442,323	100.0	3,907	94	17.8	89
Total Intergovernmental	-	-	-	-	-	-
Direct	4,442,323	100.0	3,907	95	17.8	89
Elementary/Secondary Education	1,035,121	23.3	910	96	4.1	90
Public Welfare	1,135,573	25.6	999	145	4.6	136
Health and Hospitals	110,823	2.5	97	25	0.4	24
Higher Education	333,468	7.5	293	84	1.3	79
Highways	306,296	6.9	269	97	1.2	91
Interest on General Debt	411,082	9.3	362	171	1.6	161
Other	1,109,960	25.0	976	77	4.4	73
State						
General	2,797,452	100.0	2,460	94	11.2	88
Total Intergovernmental	368,587	13.2	324	38	1.5	35
Elementary/Secondary Education	1,023,136	36.6	900	158	4.1	148
Direct	2,428,865	86.8	2,136	121	9.7	114
Public Welfare	1,023,136	36.6	900	158	4.1	148
Higher Education	333,468	11.9	293	99	1.3	93
Highways	192,171	6.9	169	100	0.8	94
Health and Hospitals	94,064	3.4	83	46	0.4	43
Interest on General Debt	359,846	12.9	316	347	1.4	326
Corrections	53,309	1.9	47	57	0.2	54
Other	372,871	13.3	328	88	1.5	83
Local						
General	2,061,991	100.0	1,814	76	8.3	71
Total Intergovernmental	48,533	2.4	43	127	0.2	119
Direct	2,013,458	97.6	1,771	75	8.1	70
Elementary/Secondary Education	1,035,115	50.2	910	97	4.1	91
Health and Hospitals	16,759	0.8	15	7	0.1	7
Interest on General Debt	51,236	2.5	45	38	0.2	35
Police	110,395	5.4	97	76	0.4	71
Public Welfare	112,437	5.5	99	82	0.5	76
Highways	114,125	5.5	100	92	0.5	87
Other	573,391	27.8	504	68	2.3	64

n.t.-no tax < rounds to zero - represents zero

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,904,000	3.0	9
Personal Income (billions)	\$210.6	3.9	8
Per Capita Income	\$26,648	129.4	3

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	39,278,319	100.0%	\$4,969	118	18.6%	91
Intergovernmental from Federal	5,241,177	13.3	663	80	2.5	62
Own-Source	34,037,142	86.7	4,306	127	16.2	98
Tax Revenue	25,421,650	64.7	3,216	134	12.1	103
Property Taxes	11,723,715	29.8	1,483	196	5.6	151
Sales Taxes	6,967,522	17.7	882	103	3.3	79
Income Taxes	5,584,764	14.2	707	117	2.7	90
Other Taxes	1,145,649	2.9	145	79	0.5	61
Charges and Miscellaneous	8,615,492	21.9	1,090	109	4.1	84
State						
General	24,028,565	100.0	3,040	114	11.4	88
Intergovernmental from Federal	4,981,495	20.7	630	86	2.4	66
Intergovernmental from Local	264,517	1.1	33	67	0.1	52
Own-Source	18,782,553	78.2	2,376	127	8.9	98
Tax Revenue	13,494,043	56.2	1,707	119	6.4	92
Property Taxes	11,332	<	1	4	<	3
Sales Taxes	6,941,845	28.9	878	123	3.3	95
Income Taxes	5,560,134	23.1	703	128	2.6	99
Other Taxes	980,732	4.1	124	89	0.5	69
Charges and Miscellaneous	5,288,510	22.0	669	152	2.5	118
Local						
General	23,078,154	100.0	2,920	119	11.0	92
Intergovernmental from Federal	259,682	1.1	33	36	0.1	28
Intergovernmental from State	7,563,883	32.8	957	114	3.6	88
Own-Source	15,254,589	66.1	1,930	126	7.2	98
Tax Revenue	11,927,607	51.7	1,509	156	5.7	120
Property Taxes	11,712,383	50.8	1,482	204	5.6	158
Sales Taxes	25,677	0.1	3	2	<	2
Income Taxes	24,630	0.1	3	6	<	4
Other Taxes	164,917	0.7	21	48	0.1	37
Charges and Miscellaneous	3,326,982	14.4	421	76	1.6	58
Expenditures						
State and Local						
General	38,193,019	100.0	4,832	117	18.1	90
Total Intergovernmental	55,627	0.1	7	50	<	39
Direct	38,137,392	99.9	4,825	117	18.1	90
Elementary/Secondary Education	10,640,092	27.9	1,346	142	5.1	110
Public Welfare	5,752,769	15.1	728	105	2.7	81
Health and Hospitals	1,898,408	5.0	240	62	0.9	48
Higher Education	2,521,284	6.6	319	91	1.2	71
Highways	2,444,406	6.4	309	112	1.2	86
Interest on General Debt	2,201,180	5.8	278	132	1.0	102
Other	12,679,253	33.2	1,604	127	6.0	98
State						
General	24,432,409	100.0	3,091	118	11.6	91
Total Intergovernmental	8,269,624	33.8	1,046	121	3.9	94
Elementary/Secondary Education	4,585,940	18.8	580	102	2.2	79
Direct	16,162,785	66.2	2,045	116	7.7	90
Public Welfare	4,585,940	18.8	580	102	2.2	79
Higher Education	1,969,293	8.1	249	84	0.9	65
Highways	1,754,055	7.2	222	132	0.8	102
Health and Hospitals	1,372,515	5.6	174	96	0.7	74
Interest on General Debt	1,296,825	5.3	164	180	0.6	139
Corrections	631,055	2.6	80	98	0.3	76
Other	4,553,102	18.6	576	155	2.2	120
Local						
General	22,345,394	100.0	2,827	118	10.6	91
Total Intergovernmental	370,787	1.7	47	139	0.2	108
Direct	21,974,607	98.3	2,780	117	10.4	91
Elementary/Secondary Education	10,204,094	45.7	1,291	137	4.8	106
Health and Hospitals	525,893	2.4	67	32	0.2	25
Interest on General Debt	904,355	4.0	114	95	0.4	74
Police	1,411,066	6.3	179	139	0.7	108
Public Welfare	1,166,829	5.2	148	122	0.6	94
Highways	690,351	3.1	87	80	0.3	62
Other	7,072,019	31.6	895	120	3.4	93

< rounds to zero

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,654,000	0.6	36
Personal Income (billions)	\$26.4	0.5	39
Per Capita Income	\$15,963	77.5	48

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	7,074,524	100.0%	\$4,277	101	26.8%	131
Intergovernmental from Federal	1,446,139	20.4	874	106	5.5	136
Own-Source	5,628,385	79.6	3,403	100	21.3	129
Tax Revenue	3,477,042	49.1	2,102	87	13.2	113
Property Taxes	435,448	6.2	263	35	1.6	45
Sales Taxes	1,825,315	25.8	1,104	128	6.9	166
Income Taxes	699,818	9.9	423	70	2.7	90
Other Taxes	516,461	7.3	312	171	2.0	220
Charges and Miscellaneous	2,151,343	30.4	1,301	131	8.1	168
State						
General	5,511,023	100.0	3,332	125	20.9	162
Intergovernmental from Federal	1,291,331	23.4	781	106	4.9	137
Intergovernmental from Local	40,637	0.7	25	49	0.2	63
Own-Source	4,179,055	75.8	2,527	135	15.8	174
Tax Revenue	2,733,322	49.6	1,653	115	10.4	149
Property Taxes	33,269	0.6	20	62	0.1	81
Sales Taxes	1,515,734	27.5	916	128	5.7	166
Income Taxes	699,597	12.7	423	77	2.6	99
Other Taxes	484,722	8.8	293	211	1.8	272
Charges and Miscellaneous	1,445,733	26.2	874	199	5.5	256
Local						
General	3,257,525	100.0	1,969	80	12.3	103
Intergovernmental from Federal	154,808	4.8	94	102	0.6	131
Intergovernmental from State	1,653,387	50.8	1,000	119	6.3	154
Own-Source	1,449,330	44.5	876	57	5.5	74
Tax Revenue	743,720	22.8	450	46	2.8	60
Property Taxes	402,179	12.3	243	34	1.5	43
Sales Taxes	309,581	9.5	187	129	1.2	166
Income Taxes	221	0.0	0	0	0.0	0
Other Taxes	31,739	1.0	19	44	0.1	57
Charges and Miscellaneous	705,610	21.7	427	77	2.7	99
Expenditures						
State and Local						
General	6,894,847	100.0	4,169	101	26.1	130
Total Intergovernmental	-	-	-	-	-	-
Direct	6,894,847	100.0	4,169	101	26.1	130
Elementary/Secondary Education	1,367,928	19.8	827	87	5.2	112
Public Welfare	951,274	13.8	575	83	3.6	107
Health and Hospitals	690,014	10.0	417	108	2.6	139
Higher Education	840,922	12.2	508	146	3.2	188
Highways	896,563	13.0	542	196	3.4	253
Interest on General Debt	260,213	3.8	157	75	1.0	96
Other	1,887,933	27.4	1,141	90	7.2	117
State						
General	5,569,691	100.0	3,367	128	21.1	166
Total Intergovernmental	1,821,635	32.7	1,101	128	6.9	165
Elementary/Secondary Education	908,656	16.3	549	96	3.4	124
Direct	3,748,056	67.3	2,266	129	14.2	166
Public Welfare	908,656	16.3	549	96	3.4	124
Higher Education	743,414	13.3	449	152	2.8	196
Highways	703,877	12.6	426	253	2.7	326
Health and Hospitals	517,559	9.3	313	173	2.0	224
Interest on General Debt	98,956	1.8	60	66	0.4	85
Corrections	142,792	2.6	86	106	0.5	136
Other	632,802	11.4	383	103	2.4	133
Local						
General	3,169,829	100.0	1,916	80	12.0	103
Total Intergovernmental	23,038	0.7	14	41	0.1	53
Direct	3,146,791	99.3	1,903	80	11.9	104
Elementary/Secondary Education	1,367,928	43.2	827	88	5.2	114
Health and Hospitals	172,455	5.4	104	51	0.7	66
Interest on General Debt	161,257	5.1	97	81	0.6	105
Police	193,664	6.1	117	91	0.7	118
Public Welfare	42,618	1.3	26	21	0.2	27
Highways	192,686	6.1	116	107	0.7	138
Other	1,016,183	32.1	614	83	3.8	107

- represents zero

New York

	Total	Percentage of U.S.	Rank
Population	18,169,000	7.0	3
Personal Income (billions)	\$450.8	8.4	2
Per Capita Income	\$24,809	120.5	4

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	113,354,026	100.0%	\$6,239	148	25.1%	122
Intergovernmental from Federal	22,461,908	19.8	1,236	149	5.0	124
Own-Source	90,892,118	80.2	5,003	147	20.2	122
Tax Revenue	70,029,468	61.8	3,854	160	15.5	133
Property Taxes	22,639,101	20.0	1,246	165	5.0	137
Sales Taxes	18,638,650	16.4	1,026	119	4.1	99
Income Taxes	25,718,385	22.7	1,416	235	5.7	195
Other Taxes	3,033,332	2.7	167	91	0.7	76
Charges and Miscellaneous	20,862,650	18.4	1,148	115	4.6	96
State						
General	67,055,742	100.0	3,691	139	14.9	115
Intergovernmental from Federal	20,486,075	30.6	1,128	153	4.5	127
Intergovernmental from Local	5,239,479	7.8	288	575	1.2	477
Own-Source	41,330,188	61.6	2,275	121	9.2	101
Tax Revenue	33,285,119	49.6	1,832	128	7.4	106
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	11,595,814	17.3	638	89	2.6	74
Income Taxes	19,622,058	29.3	1,080	197	4.4	163
Other Taxes	2,067,247	3.1	114	82	0.5	68
Charges and Miscellaneous	8,045,069	12.0	443	101	1.8	84
Local						
General	76,317,480	100.0	4,200	171	16.9	142
Intergovernmental from Federal	1,975,833	2.6	109	118	0.4	98
Intergovernmental from State	24,779,717	32.5	1,364	163	5.5	135
Own-Source	49,561,930	64.9	2,728	179	11.0	148
Tax Revenue	36,744,349	48.1	2,022	209	8.2	173
Property Taxes	22,639,101	29.7	1,246	172	5.0	143
Sales Taxes	7,042,836	9.2	388	267	1.6	222
Income Taxes	6,096,327	8.0	336	610	1.4	507
Other Taxes	966,085	1.3	53	122	0.2	101
Charges and Miscellaneous	12,817,581	16.8	705	127	2.8	105
Expenditures						
State and Local						
General	114,067,837	100.0	6,278	152	25.3	126
Total Intergovernmental	656,296	0.6	36	258	0.1	214
Direct	113,411,541	99.4	6,242	151	25.2	126
Elementary/Secondary Education	24,530,719	21.5	1,350	142	5.4	118
Public Welfare	23,931,720	21.0	1,317	191	5.3	158
Health and Hospitals	11,225,781	9.8	618	160	2.5	133
Higher Education	5,877,696	5.2	324	93	1.3	77
Highways	5,690,429	5.0	313	113	1.3	94
Interest on General Debt	6,574,477	5.8	362	171	1.5	142
Other	35,580,719	31.2	1,958	155	7.9	129
State						
General	64,802,431	100.0	3,567	136	14.4	113
Total Intergovernmental	24,641,493	38.0	1,356	157	5.5	130
Elementary/Secondary Education	14,890,925	23.0	820	144	3.3	119
Direct	40,160,938	62.0	2,210	126	8.9	104
Public Welfare	14,890,925	23.0	820	144	3.3	119
Higher Education	4,362,630	6.7	240	81	1.0	67
Highways	2,621,076	4.0	144	86	0.6	71
Health and Hospitals	5,206,574	8.0	287	159	1.2	132
Interest on General Debt	3,268,554	5.0	180	197	0.7	164
Corrections	1,805,428	2.8	99	122	0.4	101
Other	8,005,751	12.4	441	119	1.8	98
Local						
General	77,567,862	100.0	4,269	178	17.2	148
Total Intergovernmental	4,317,259	5.6	238	705	1.0	585
Direct	73,250,603	94.4	4,032	170	16.3	141
Elementary/Secondary Education	24,530,719	31.6	1,350	144	5.4	119
Health and Hospitals	6,019,207	7.8	331	161	1.3	134
Interest on General Debt	3,305,923	4.3	182	152	0.7	126
Police	3,632,519	4.7	200	156	0.8	130
Public Welfare	9,040,795	11.7	498	410	2.0	340
Highways	3,069,353	4.0	169	156	0.7	129
Other	23,652,087	30.5	1,302	175	5.2	145

n.t.-no tax

North Carolina

	Total	Percentage of U.S.	Rank
Population	7,070,000	2.7	10
Personal Income (billions)	\$129.8	2.4	13
Per Capita Income	\$18,358	89.2	34

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	25,891,730	100.0%	\$3,662	87	19.9%	97
Intergovernmental from Federal	5,295,601	20.5	749	91	4.1	102
Own-Source	20,596,129	79.5	2,913	86	15.9	96
Tax Revenue	14,919,243	57.6	2,110	88	11.5	98
Property Taxes	3,270,466	12.6	463	61	2.5	69
Sales Taxes	5,697,966	22.0	806	94	4.4	105
Income Taxes	5,025,408	19.4	711	118	3.9	132
Other Taxes	925,403	3.6	131	72	0.7	80
Charges and Miscellaneous	5,676,886	21.9	803	81	4.4	90
State						
General	17,959,184	100.0	2,540	96	13.8	107
Intergovernmental from Federal	4,867,134	27.1	688	94	3.8	105
Intergovernmental from Local	431,217	2.4	61	122	0.3	136
Own-Source	12,660,833	70.5	1,791	96	9.8	107
Tax Revenue	10,518,600	58.6	1,488	104	8.1	116
Property Taxes	127,087	0.7	18	56	0.1	63
Sales Taxes	4,597,688	25.6	650	91	3.5	102
Income Taxes	5,025,408	28.0	711	130	3.9	145
Other Taxes	768,417	4.3	109	78	0.6	88
Charges and Miscellaneous	2,142,233	11.9	303	69	1.7	77
Local						
General	14,164,415	100.0	2,003	82	10.9	92
Intergovernmental from Federal	428,467	3.0	61	66	0.3	74
Intergovernmental from State	5,800,652	41.0	820	98	4.5	110
Own-Source	7,935,296	56.0	1,122	74	6.1	82
Tax Revenue	4,400,643	31.1	622	64	3.4	72
Property Taxes	3,143,379	22.2	445	61	2.4	69
Sales Taxes	1,100,278	7.8	156	107	0.8	120
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	156,986	1.1	22	51	0.1	57
Charges and Miscellaneous	3,534,653	25.0	500	90	2.7	101
Expenditures						
State and Local						
General	24,916,690	100.0	3,524	85	19.2	95
Total Intergovernmental	-	-	-	-	-	-
Direct	24,916,690	100.0	3,524	85	19.2	96
Elementary/Secondary Education	5,691,142	22.8	805	85	4.4	95
Public Welfare	3,760,645	15.1	532	77	2.9	86
Health and Hospitals	3,203,674	12.9	453	117	2.5	132
Higher Education	2,975,172	11.9	421	121	2.3	135
Highways	1,833,803	7.4	259	94	1.4	105
Interest on General Debt	725,923	2.9	103	49	0.6	55
Other	6,726,331	27.0	951	75	5.2	84
State						
General	17,228,117	100.0	2,437	93	13.3	104
Total Intergovernmental	6,175,640	35.8	873	101	4.8	113
Elementary/Secondary Education	3,155,536	18.3	446	78	2.4	88
Direct	11,052,477	64.2	1,563	89	8.5	100
Public Welfare	3,155,536	18.3	446	78	2.4	88
Higher Education	2,320,456	13.5	328	111	1.8	124
Highways	1,556,858	9.0	220	131	1.2	147
Health and Hospitals	1,012,521	5.9	143	79	0.8	89
Interest on General Debt	241,319	1.4	34	37	0.2	42
Corrections	707,663	4.1	100	123	0.5	137
Other	2,058,124	11.9	291	78	1.6	88
Local						
General	14,140,288	100.0	2,000	83	10.9	93
Total Intergovernmental	276,075	2.0	39	116	0.2	130
Direct	13,864,213	98.0	1,961	83	10.7	93
Elementary/Secondary Education	5,594,868	39.6	791	84	4.3	94
Health and Hospitals	2,191,153	15.5	310	151	1.7	169
Interest on General Debt	484,604	3.4	69	57	0.4	64
Police	659,246	4.7	93	73	0.5	82
Public Welfare	605,109	4.3	86	71	0.5	79
Highways	276,945	2.0	39	36	0.2	40
Other	4,052,288	28.7	573	77	3.1	86

n.t.-no tax - represents zero

North Dakota

	Total	Percentage of U.S.	Rank
Population	638,000	0.2	47
Personal Income (billions)	\$10.9	0.2	50
Per Capita Income	\$17,041	82.8	40

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent (U.S.=100)	Index (U.S.=100)
State and Local						
General	2,739,663	100.0%	\$4,294	102	25.2%	123
Intergovernmental from Federal	716,778	26.2	1,123	136	6.6	164
Own-Source	2,022,885	73.8	3,171	93	18.6	113
Tax Revenue	1,295,158	47.3	2,030	84	11.9	102
Property Taxes	373,277	13.6	585	77	3.4	93
Sales Taxes	527,092	19.2	826	96	4.8	116
Income Taxes	208,417	7.6	327	54	1.9	65
Other Taxes	186,372	6.8	292	160	1.7	193
Charges and Miscellaneous	727,727	26.6	1,141	114	6.7	138
State						
General	2,009,594	100.0	3,150	118	18.5	143
Intergovernmental from Federal	630,291	31.4	988	134	5.8	162
Intergovernmental from Local	27,697	1.4	43	86	0.3	104
Own-Source	1,351,606	67.3	2,119	113	12.4	137
Tax Revenue	884,714	44.0	1,387	97	8.1	117
Property Taxes	1,953	0.1	3	10	<	11
Sales Taxes	496,733	24.7	779	109	4.6	132
Income Taxes	208,405	10.4	327	60	1.9	72
Other Taxes	177,623	8.8	278	200	1.6	242
Charges and Miscellaneous	466,892	23.2	732	166	4.3	201
Local						
General	1,159,398	100.0	1,817	74	10.7	89
Intergovernmental from Federal	86,487	7.5	136	147	0.8	178
Intergovernmental from State	401,632	34.6	630	75	3.7	91
Own-Source	671,279	57.9	1,052	69	6.2	83
Tax Revenue	410,444	35.4	643	66	3.8	80
Property Taxes	371,324	32.0	582	80	3.4	97
Sales Taxes	30,359	2.6	48	33	0.3	40
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	8,749	0.8	14	31	0.1	38
Charges and Miscellaneous	260,835	22.5	409	73	2.4	89
Expenditures						
State and Local						
General	2,585,121	100.0	4,052	98	23.8	118
Total Intergovernmental	-	-	-	-	-	-
Direct	2,585,121	100.0	4,052	98	23.8	119
Elementary/Secondary Education	558,445	21.6	875	92	5.1	111
Public Welfare	395,584	15.3	620	90	3.6	108
Health and Hospitals	87,846	3.4	138	36	0.8	43
Higher Education	385,998	14.9	605	173	3.6	209
Highways	293,660	11.4	460	166	2.7	201
Interest on General Debt	120,059	4.6	188	89	1.1	108
Other	743,529	28.8	1,165	92	6.8	111
State						
General	1,885,714	100.0	2,956	113	17.3	136
Total Intergovernmental	422,452	22.4	662	77	3.9	93
Elementary/Secondary Education	364,972	19.4	572	100	3.4	121
Direct	1,463,262	77.6	2,294	130	13.5	158
Public Welfare	364,972	19.4	572	100	3.4	121
Higher Education	385,998	20.5	605	204	3.6	247
Highways	190,585	10.1	299	178	1.8	214
Health and Hospitals	79,574	4.2	125	69	0.7	83
Interest on General Debt	57,706	3.1	90	99	0.5	120
Corrections	17,004	0.9	27	33	0.2	39
Other	367,423	19.5	576	155	3.4	187
Local						
General	1,133,575	100.0	1,777	74	10.4	89
Total Intergovernmental	11,716	1.0	18	55	0.1	66
Direct	1,121,859	99.0	1,758	74	10.3	90
Elementary/Secondary Education	558,445	49.3	875	93	5.1	113
Health and Hospitals	8,272	0.7	13	6	0.1	8
Interest on General Debt	62,353	5.5	98	81	0.6	98
Police	39,440	3.5	62	48	0.4	58
Public Welfare	30,612	2.7	48	40	0.3	48
Highways	103,075	9.1	162	149	0.9	180
Other	319,662	28.2	501	67	2.9	81

n.t.-no tax - represents zero < rounds to zero

Ohio

Percentage of

	Total	U.S.	Rank
Population	11,102,000	4.3	7
Personal Income (billions)	\$217.7	4.1	7
Per Capita Income	\$19,608	95.2	24

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	42,820,216	100.0%	\$3,857	91	19.7%	96
Intergovernmental from Federal	8,905,350	20.8	802	97	4.1	102
Own-Source	33,914,866	79.2	3,055	90	15.6	94
Tax Revenue	24,472,764	57.2	2,204	92	11.2	96
Property Taxes	6,977,863	16.3	629	83	3.2	87
Sales Taxes	7,952,638	18.6	716	83	3.7	88
Income Taxes	7,968,779	18.6	718	119	3.7	125
Other Taxes	1,573,484	3.7	142	77	0.7	81
Charges and Miscellaneous	9,442,102	22.1	850	85	4.3	90
State						
General	27,051,863	100.0	2,437	92	12.4	96
Intergovernmental from Federal	7,931,533	29.3	714	97	3.6	102
Intergovernmental from Local	286,256	1.1	26	51	0.1	54
Own-Source	18,834,074	69.6	1,696	91	8.7	95
Tax Revenue	14,188,451	52.4	1,278	89	6.5	94
Property Taxes	13,239	<	1	4	<	4
Sales Taxes	7,151,105	26.4	644	90	3.3	95
Income Taxes	5,762,559	21.3	519	95	2.6	99
Other Taxes	1,261,548	4.7	114	82	0.6	86
Charges and Miscellaneous	4,645,623	17.2	418	95	2.1	100
Local						
General	23,984,672	100.0	2,160	88	11.0	92
Intergovernmental from Federal	973,817	4.1	88	95	0.4	100
Intergovernmental from State	7,930,063	33.1	714	85	3.6	90
Own-Source	15,080,792	62.9	1,358	89	6.9	93
Tax Revenue	10,284,313	42.9	926	96	4.7	100
Property Taxes	6,964,624	29.0	627	87	3.2	91
Sales Taxes	801,533	3.3	72	50	0.4	52
Income Taxes	2,206,220	9.2	199	362	1.0	380
Other Taxes	311,936	1.3	28	64	0.1	67
Charges and Miscellaneous	4,796,479	20.0	432	78	2.2	81
Expenditures						
State and Local						
General	42,040,662	100.0	3,787	91	19.3	96
Total Intergovernmental	2,128	<	*	1	<	1
Direct	42,038,534	100.0	3,787	92	19.3	96
Elementary/Secondary Education	10,271,322	24.4	925	98	4.7	102
Public Welfare	8,440,412	20.1	760	110	3.9	116
Health and Hospitals	3,664,672	8.7	330	86	1.7	90
Higher Education	3,692,811	8.8	333	95	1.7	100
Highways	2,650,013	6.3	239	86	1.2	91
Interest on General Debt	1,569,913	3.7	141	67	0.7	70
Other	11,749,391	27.9	1,058	84	5.4	88
State						
General	26,869,123	100.0	2,420	92	12.3	97
Total Intergovernmental	8,531,560	31.8	768	89	3.9	93
Elementary/Secondary Education	7,160,434	26.6	645	113	3.3	119
Direct	18,337,563	68.2	1,652	94	8.4	99
Public Welfare	7,160,434	26.6	645	113	3.3	119
Higher Education	3,421,659	12.7	308	104	1.6	109
Highways	1,490,975	5.5	134	80	0.7	84
Health and Hospitals	1,727,088	6.4	156	86	0.8	90
Interest on General Debt	760,164	2.8	68	75	0.3	79
Corrections	824,029	3.1	74	91	0.4	95
Other	2,953,214	11.0	266	72	1.4	75
Local						
General	23,818,726	100.0	2,145	89	10.9	94
Total Intergovernmental	117,755	0.5	11	31	0.1	33
Direct	23,700,971	99.5	2,135	90	10.9	95
Elementary/Secondary Education	10,271,322	43.1	925	98	4.7	103
Health and Hospitals	1,937,584	8.1	175	85	0.9	89
Interest on General Debt	809,749	3.4	73	61	0.4	64
Police	1,272,750	5.3	115	90	0.6	94
Public Welfare	1,279,978	5.4	115	95	0.6	100
Highways	1,159,038	4.9	104	96	0.5	101
Other	6,970,550	29.3	628	84	3.2	89

< rounds to zero * less than \$1 per capita

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,258,000	1.3	28
Personal Income (billions)	\$55.0	1.0	29
Per Capita Income	\$16,896	82.1	43

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	10,977,451	100.0%	\$3,369	80	19.9%	97
Intergovernmental from Federal	2,111,292	19.2	648	78	3.8	95
Own-Source	8,866,159	80.8	2,721	80	16.1	98
Tax Revenue	6,014,989	54.8	1,846	77	10.9	94
Property Taxes	984,634	9.0	302	40	1.8	49
Sales Taxes	2,624,395	23.9	806	94	4.8	114
Income Taxes	1,477,282	13.5	453	75	2.7	92
Other Taxes	928,678	8.5	285	156	1.7	190
Charges and Miscellaneous	2,851,170	26.0	875	88	5.2	107
State						
General	7,467,656	100.0	2,292	86	13.6	105
Intergovernmental from Federal	1,918,922	25.7	589	80	3.5	98
Intergovernmental from Local	59,084	0.8	18	36	0.1	44
Own-Source	5,489,650	73.5	1,685	90	10.0	110
Tax Revenue	4,263,211	57.1	1,309	91	7.7	111
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,889,209	25.3	580	81	3.4	99
Income Taxes	1,477,282	19.8	453	83	2.7	101
Other Taxes	896,720	12.0	275	198	1.6	241
Charges and Miscellaneous	1,226,439	16.4	376	86	2.2	104
Local						
General	5,732,814	100.0	1,760	72	10.4	87
Intergovernmental from Federal	192,370	3.4	59	64	0.3	78
Intergovernmental from State	2,163,935	37.7	664	79	3.9	97
Own-Source	3,376,509	58.9	1,036	68	6.1	83
Tax Revenue	1,751,778	30.6	538	56	3.2	68
Property Taxes	984,634	17.2	302	42	1.8	51
Sales Taxes	735,186	12.8	226	156	1.3	190
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	31,958	0.6	10	22	0.1	27
Charges and Miscellaneous	1,624,731	28.3	499	90	3.0	109
Expenditures						
State and Local						
General	10,611,507	100.0	3,257	79	19.3	96
Total Intergovernmental	40,428	0.4	12	89	0.1	108
Direct	10,571,079	99.6	3,245	79	19.2	96
Elementary/Secondary Education	2,925,800	27.6	898	95	5.3	115
Public Welfare	1,525,696	14.4	468	68	2.8	83
Health and Hospitals	1,143,581	10.8	351	91	2.1	111
Higher Education	1,119,539	10.6	344	98	2.0	120
Highways	784,811	7.4	241	87	1.4	106
Interest on General Debt	485,338	4.6	149	71	0.9	86
Other	2,586,314	24.4	794	63	4.7	77
State						
General	7,221,225	100.0	2,216	85	13.1	103
Total Intergovernmental	2,388,001	33.1	733	85	4.3	103
Elementary/Secondary Education	1,509,993	20.9	463	81	2.7	99
Direct	4,833,224	66.9	1,483	84	8.8	103
Public Welfare	1,509,993	20.9	463	81	2.7	99
Higher Education	1,119,539	15.5	344	116	2.0	141
Highways	473,886	6.6	145	86	0.9	105
Health and Hospitals	506,590	7.0	155	86	0.9	105
Interest on General Debt	162,840	2.3	50	55	0.3	67
Corrections	207,573	2.9	64	78	0.4	95
Other	852,803	11.8	262	70	1.5	86
Local						
General	5,739,076	100.0	1,762	73	10.4	89
Total Intergovernmental	1,221	<	*	1	<	1
Direct	5,737,855	100.0	1,761	74	10.4	91
Elementary/Secondary Education	2,911,537	50.7	894	95	5.3	116
Health and Hospitals	636,991	11.1	196	95	1.2	116
Interest on General Debt	322,498	5.6	99	82	0.6	101
Police	282,382	4.9	87	68	0.5	83
Public Welfare	15,703	0.3	5	4	0.0	5
Highways	310,925	5.4	95	88	0.6	107
Other	1,257,819	21.9	386	52	2.3	63

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

Oregon

	Total	Percentage of U.S.	Rank
Population	3,086,000	1.2	29
Personal Income (billions)	\$59.0	1.1	28
Per Capita Income	\$19,106	92.8	29

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	13,566,388	100.0%	\$4,396	104	23.0%	112
Intergovernmental from Federal	3,049,524	22.5	988	119	5.2	129
Own-Source	10,516,864	77.5	3,408	100	17.8	108
Tax Revenue	6,992,644	51.5	2,266	94	11.9	102
Property Taxes	2,519,130	18.6	816	108	4.3	116
Sales Taxes	667,946	4.9	216	25	1.1	27
Income Taxes	2,847,209	21.0	923	153	4.8	165
Other Taxes	958,359	7.1	311	170	1.6	183
Charges and Miscellaneous	3,524,220	26.0	1,142	115	6.0	123
State						
General	8,511,185	100.0	2,758	104	14.4	112
Intergovernmental from Federal	2,567,835	30.2	832	113	4.4	122
Intergovernmental from Local	58,136	0.7	19	38	0.1	40
Own-Source	5,885,214	69.1	1,907	102	10.0	110
Tax Revenue	4,039,416	47.5	1,309	91	6.9	98
Property Taxes	90	<	*	-	<	-
Sales Taxes	543,362	6.4	176	25	0.9	27
Income Taxes	2,847,209	33.5	923	168	4.8	181
Other Taxes	648,755	7.6	210	151	1.1	163
Charges and Miscellaneous	1,845,798	21.7	598	136	3.1	147
Local						
General	7,461,213	100.0	2,418	98	12.7	106
Intergovernmental from Federal	481,689	6.5	156	169	0.8	182
Intergovernmental from State	2,347,874	31.5	761	91	4.0	98
Own-Source	4,631,650	62.1	1,501	98	7.9	106
Tax Revenue	2,953,228	39.6	957	99	5.0	106
Property Taxes	2,519,040	33.8	816	113	4.3	121
Sales Taxes	124,584	1.7	40	28	0.2	30
Income Taxes	n.t.	n.t.	n.t.	-	n.t.	-
Other Taxes	309,604	4.1	100	229	0.5	247
Charges and Miscellaneous	1,678,422	22.5	544	98	2.8	105
Expenditures						
State and Local						
General	12,897,807	100.0	4,179	101	21.9	109
Total Intergovernmental	-	-	-	-	-	-
Direct	12,897,807	100.0	4,179	101	21.9	109
Elementary/Secondary Education	3,164,055	24.5	1,025	108	5.4	116
Public Welfare	1,672,107	13.0	542	78	2.8	85
Health and Hospitals	1,019,949	7.9	331	86	1.7	92
Higher Education	1,308,245	10.1	424	121	2.2	131
Highways	954,061	7.4	309	112	1.6	120
Interest on General Debt	602,018	4.7	195	92	1.0	100
Other	4,177,372	32.4	1,354	107	7.1	115
State						
General	7,817,263	100.0	2,533	97	13.3	104
Total Intergovernmental	2,261,202	28.9	733	85	3.8	91
Elementary/Secondary Education	1,643,681	21.0	533	94	2.8	101
Direct	5,556,061	71.1	1,800	102	9.4	110
Public Welfare	1,643,681	21.0	533	94	2.8	101
Higher Education	877,881	11.2	284	96	1.5	103
Highways	462,374	5.9	150	89	0.8	96
Health and Hospitals	552,197	7.1	179	99	0.9	107
Interest on General Debt	372,712	4.8	121	133	0.6	143
Corrections	173,337	2.2	56	69	0.3	74
Other	1,473,879	18.9	478	129	2.5	139
Local						
General	7,346,688	100.0	2,381	99	12.5	107
Total Intergovernmental	4,942	0.1	2	5	<	5
Direct	7,341,746	99.9	2,379	101	12.5	108
Elementary/Secondary Education	3,164,055	43.1	1,025	109	5.4	118
Health and Hospitals	467,752	6.4	152	74	0.8	80
Interest on General Debt	229,306	3.1	74	62	0.4	67
Police	345,917	4.7	112	88	0.6	94
Public Welfare	28,426	0.4	9	8	<	8
Highways	491,687	6.7	159	147	0.8	158
Other	2,614,603	35.6	847	114	4.4	123

n.t.-no tax - represents zero < rounds to zero * less than \$1 per capita

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	12,052,000	4.6	5
Personal Income (billions)	\$255.9	4.8	6
Per Capita Income	\$21,235	103.1	17

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	47,848,509	100.0%	\$3,970	94	18.7%	91
Intergovernmental from Federal	9,577,918	20.0	795	96	3.7	93
Own-Source	38,270,591	80.0	3,175	93	15.0	91
Tax Revenue	28,226,140	59.0	2,342	97	11.0	94
Property Taxes	8,083,820	16.9	671	89	3.2	86
Sales Taxes	8,377,652	17.5	695	81	3.3	78
Income Taxes	8,181,878	17.1	679	112	3.2	109
Other Taxes	3,582,790	7.5	297	162	1.4	158
Charges and Miscellaneous	10,044,451	21.0	833	84	3.9	81
State						
General	30,461,740	100.0	2,528	95	11.9	92
Intergovernmental from Federal	8,292,833	27.2	688	94	3.2	91
Intergovernmental from Local	71,102	0.2	6	12	<	11
Own-Source	22,097,805	72.5	1,834	98	8.6	95
Tax Revenue	17,141,998	56.3	1,422	99	6.7	96
Property Taxes	230,255	0.8	19	59	0.1	58
Sales Taxes	8,118,911	26.7	674	94	3.2	91
Income Taxes	6,222,160	20.4	516	94	2.4	91
Other Taxes	2,570,672	8.4	213	153	1.0	149
Charges and Miscellaneous	4,955,807	16.3	411	94	1.9	91
Local						
General	26,097,718	100.0	2,165	88	10.2	85
Intergovernmental from Federal	1,285,085	4.9	107	116	0.5	112
Intergovernmental from State	8,639,847	33.1	717	86	3.4	83
Own-Source	16,172,786	62.0	1,342	88	6.3	85
Tax Revenue	11,084,142	42.5	920	95	4.3	92
Property Taxes	7,853,565	30.1	652	90	3.1	87
Sales Taxes	258,741	1.0	21	15	0.1	14
Income Taxes	1,959,718	7.5	163	296	0.8	287
Other Taxes	1,012,118	3.9	84	192	0.4	186
Charges and Miscellaneous	5,088,644	19.5	422	76	2.0	73
Expenditures						
State and Local						
General	46,962,745	100.0	3,897	94	18.4	91
Total Intergovernmental	129,535	0.3	11	77	0.1	74
Direct	46,833,210	99.7	3,886	94	18.3	91
Elementary/Secondary Education	10,993,592	23.4	912	96	4.3	93
Public Welfare	9,671,980	20.6	803	116	3.8	113
Health and Hospitals	2,853,840	6.1	237	61	1.1	60
Higher Education	3,636,442	7.7	302	86	1.4	84
Highways	2,828,982	6.0	235	85	1.1	82
Interest on General Debt	3,325,357	7.1	276	131	1.3	127
Other	13,523,017	28.8	1,122	89	5.3	86
State						
General	30,668,192	100.0	2,545	97	12.0	94
Total Intergovernmental	8,683,499	28.3	721	83	3.4	81
Elementary/Secondary Education	8,430,882	27.5	700	123	3.3	119
Direct	21,984,693	71.7	1,824	104	8.6	101
Public Welfare	8,430,882	27.5	700	123	3.3	119
Higher Education	3,198,039	10.4	265	90	1.2	87
Highways	1,962,633	6.4	163	97	0.8	94
Health and Hospitals	1,753,820	5.7	146	81	0.7	78
Interest on General Debt	1,144,616	3.7	95	104	0.4	101
Corrections	678,457	2.2	56	69	0.3	67
Other	4,816,246	15.7	400	108	1.9	104
Local						
General	25,034,835	100.0	2,077	87	9.8	84
Total Intergovernmental	186,318	0.7	15	46	0.1	44
Direct	24,848,517	99.3	2,062	87	9.7	84
Elementary/Secondary Education	10,977,764	43.8	911	97	4.3	94
Health and Hospitals	1,100,020	4.4	91	44	0.4	43
Interest on General Debt	2,180,741	8.7	181	151	0.9	146
Police	1,011,265	4.0	84	66	0.4	64
Public Welfare	1,241,098	5.0	103	85	0.5	82
Highways	866,349	3.5	72	66	0.3	64
Other	7,471,280	29.8	620	83	2.9	81

< rounds to zero

Rhode Island

	Total	Percentage of U.S.	Rank
Population	997,000	0.4	43
Personal Income (billions)	\$21.2	0.4	42
Per Capita Income	\$21,268	103.3	16

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	4,427,676	100.0%	\$4,441	105	20.9%	102
Intergovernmental from Federal	1,079,475	24.4	1,083	131	5.1	127
Own-Source	3,348,201	75.6	3,358	99	15.8	96
Tax Revenue	2,490,630	56.3	2,498	104	11.7	101
Property Taxes	1,048,552	23.7	1,052	139	4.9	134
Sales Taxes	723,309	16.3	725	84	3.4	82
Income Taxes	607,409	13.7	609	101	2.9	98
Other Taxes	111,360	2.5	112	61	0.5	59
Charges and Miscellaneous	857,571	19.4	860	86	4.0	84
State						
General	3,177,350	100.0	3,187	120	15.0	116
Intergovernmental from Federal	986,482	31.0	989	135	4.7	130
Intergovernmental from Local	45,819	1.4	46	92	0.2	89
Own-Source	2,145,049	67.5	2,152	115	10.1	111
Tax Revenue	1,436,125	45.2	1,440	100	6.8	97
Property Taxes	7,414	0.2	7	23	0.0	22
Sales Taxes	722,267	22.7	724	101	3.4	98
Income Taxes	607,409	19.1	609	111	2.9	107
Other Taxes	99,035	3.1	99	71	0.5	69
Charges and Miscellaneous	708,924	22.3	711	162	3.3	157
Local						
General	1,776,988	100.0	1,782	73	8.4	70
Intergovernmental from Federal	92,993	5.2	93	101	0.4	98
Intergovernmental from State	480,843	27.1	482	58	2.3	56
Own-Source	1,203,152	67.7	1,207	79	5.7	77
Tax Revenue	1,054,505	59.3	1,058	109	5.0	106
Property Taxes	1,041,138	58.6	1,044	144	4.9	139
Sales Taxes	1,042	0.1	1	1	<	1
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	12,325	0.7	12	28	0.1	27
Charges and Miscellaneous	148,647	8.4	149	27	0.7	26
Expenditures						
State and Local						
General	4,551,087	100.0	4,565	110	21.5	107
Total Intergovernmental	17,048	0.4	17	122	0.1	118
Direct	4,534,039	99.6	4,548	110	21.4	107
Elementary/Secondary Education	1,016,814	22.3	1,020	108	4.8	104
Public Welfare	868,649	19.1	871	126	4.1	122
Health and Hospitals	231,686	5.1	232	60	1.1	58
Higher Education	307,890	6.8	309	88	1.5	86
Highways	259,063	5.7	260	94	1.2	91
Interest on General Debt	332,756	7.3	334	158	1.6	153
Other	1,517,181	33.3	1,522	120	7.2	117
State						
General	3,205,375	100.0	3,215	123	15.1	119
Total Intergovernmental	444,141	13.9	445	52	2.1	50
Elementary/Secondary Education	841,182	26.2	844	148	4.0	143
Direct	2,761,234	86.1	2,770	157	13.0	152
Public Welfare	841,182	26.2	844	148	4.0	143
Higher Education	307,890	9.6	309	104	1.5	101
Highways	211,949	6.6	213	126	1.0	122
Health and Hospitals	229,254	7.2	230	127	1.1	123
Interest on General Debt	295,953	9.2	297	326	1.4	315
Corrections	104,160	3.2	104	128	0.5	124
Other	770,846	24.0	773	208	3.6	201
Local						
General	1,772,916	100.0	1,778	74	8.4	72
Total Intergovernmental	111	<	*	-	<	-
Direct	1,772,805	100.0	1,778	75	8.4	73
Elementary/Secondary Education	993,661	56.0	997	106	4.7	103
Health and Hospitals	2,432	0.1	2	1	<	1
Interest on General Debt	36,803	2.1	37	31	0.2	30
Police	121,482	6.9	122	95	0.6	92
Public Welfare	27,467	1.5	28	23	0.1	22
Highways	47,114	2.7	47	44	0.2	42
Other	543,846	30.7	545	73	2.6	71

n.t.-no tax

- represents zero

< rounds to zero

* less than \$1 per capita

South Carolina

	Total	Percentage of U.S.	Rank
Population	3,664,000	1.4	25
Personal Income (billions)	\$61.2	1.1	27
Per Capita Income	\$16,713	81.2	45

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	13,469,246	100.0%	\$3,676	87	22.0%	107
Intergovernmental from Federal	2,926,083	21.7	799	97	4.8	119
Own-Source	10,543,163	78.3	2,878	85	17.2	104
Tax Revenue	6,597,676	49.0	1,801	75	10.8	92
Property Taxes	1,887,122	14.0	515	68	3.1	84
Sales Taxes	2,408,957	17.9	657	77	3.9	94
Income Taxes	1,750,048	13.0	478	79	2.9	97
Other Taxes	551,549	4.1	151	82	0.9	101
Charges and Miscellaneous	3,945,487	29.3	1,077	108	6.4	133
State						
General	9,020,192	100.0	2,462	93	14.7	114
Intergovernmental from Federal	2,723,040	30.2	743	101	4.4	124
Intergovernmental from Local	107,106	1.2	29	58	0.2	72
Own-Source	6,190,046	68.6	1,689	90	10.1	111
Tax Revenue	4,501,767	49.9	1,229	86	7.4	106
Property Taxes	12,331	0.1	3	10	<	13
Sales Taxes	2,322,079	25.7	634	89	3.8	109
Income Taxes	1,750,048	19.4	478	87	2.9	107
Other Taxes	417,309	4.6	114	82	0.7	101
Charges and Miscellaneous	1,688,279	18.7	461	105	2.8	129
Local						
General	6,583,598	100.0	1,797	73	10.8	90
Intergovernmental from Federal	203,043	3.1	55	60	0.3	74
Intergovernmental from State	2,027,438	30.8	553	66	3.3	81
Own-Source	4,353,117	66.1	1,188	78	7.1	96
Tax Revenue	2,095,909	31.8	572	59	3.4	73
Property Taxes	1,874,791	28.5	512	71	3.1	87
Sales Taxes	86,878	1.3	24	16	0.1	20
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	134,240	2.0	37	84	0.2	103
Charges and Miscellaneous	2,257,208	34.3	616	111	3.7	136
Expenditures						
State and Local						
General	13,821,304	100.0	3,772	91	22.6	112
Total Intergovernmental	-	-	-	-	-	-
Direct	13,821,304	100.0	3,772	91	22.6	113
Elementary/Secondary Education	3,081,538	22.3	841	89	5.0	109
Public Welfare	2,309,663	16.7	630	91	3.8	112
Health and Hospitals	2,588,658	18.7	707	183	4.2	226
Higher Education	1,340,571	9.7	366	105	2.2	129
Highways	710,571	5.1	194	70	1.2	86
Interest on General Debt	487,548	3.5	133	63	0.8	78
Other	3,302,755	23.9	901	71	5.4	88
State						
General	9,582,454	100.0	2,615	100	15.6	123
Total Intergovernmental	2,228,739	23.3	608	70	3.6	87
Elementary/Secondary Education	2,300,969	24.0	628	110	3.8	136
Direct	7,353,715	76.7	2,007	114	12.0	141
Public Welfare	2,300,969	24.0	628	110	3.8	136
Higher Education	1,340,571	14.0	366	123	2.2	152
Highways	601,571	6.3	164	98	1.0	120
Health and Hospitals	1,328,155	13.9	362	201	2.2	247
Interest on General Debt	198,929	2.1	54	60	0.3	73
Corrections	307,319	3.2	84	103	0.5	126
Other	1,276,201	13.3	348	94	2.1	115
Local						
General	6,488,012	100.0	1,771	74	10.6	91
Total Intergovernmental	20,423	0.3	6	17	<	20
Direct	6,467,589	99.7	1,765	75	10.6	92
Elementary/Secondary Education	3,012,009	46.4	822	87	4.9	108
Health and Hospitals	1,260,503	19.4	344	168	2.1	206
Interest on General Debt	288,619	4.4	79	66	0.5	81
Police	275,528	4.2	75	59	0.4	72
Public Welfare	8,694	0.1	2	2	<	2
Highways	109,000	1.7	30	27	0.2	34
Other	1,513,236	23.3	413	56	2.5	68

n.t.-no tax - represents zero < rounds to zero

South Dakota

	Total	Percentage of U.S.	Rank
Population	721,000	0.3	45
Personal Income (billions)	\$12.9	0.2	48
Per Capita Income	\$17,836	86.6	37

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	2,655,304	100.0%	\$3,683	87	20.6%	101
Intergovernmental from Federal	710,321	26.8	985	119	5.5	137
Own-Source	1,944,983	73.2	2,698	79	15.1	92
Tax Revenue	1,311,424	49.4	1,819	76	10.2	87
Property Taxes	523,038	19.7	725	96	4.1	111
Sales Taxes	617,153	23.2	856	100	4.8	115
Income Taxes	36,667	1.4	51	8	0.3	10
Other Taxes	134,566	5.1	187	102	1.0	118
Charges and Miscellaneous	633,559	23.9	879	88	4.9	102
State						
General	1,741,167	100.0	2,415	91	13.5	105
Intergovernmental from Federal	652,647	37.5	905	123	5.1	142
Intergovernmental from Local	9,638	0.6	13	27	0.1	31
Own-Source	1,078,882	62.0	1,496	80	8.4	92
Tax Revenue	659,225	37.9	914	64	5.1	74
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	512,173	29.4	710	99	4.0	115
Income Taxes	36,540	2.1	51	9	0.3	11
Other Taxes	110,512	6.3	153	110	0.9	127
Charges and Miscellaneous	419,657	24.1	582	132	3.3	153
Local						
General	1,188,454	100.0	1,648	67	9.2	77
Intergovernmental from Federal	57,674	4.9	80	87	0.4	100
Intergovernmental from State	264,679	22.3	367	44	2.1	51
Own-Source	866,101	72.9	1,201	79	6.7	91
Tax Revenue	652,199	54.9	905	93	5.1	108
Property Taxes	523,038	44.0	725	100	4.1	115
Sales Taxes	104,980	8.8	146	100	0.8	116
Income Taxes	127	<	*	-	<	-
Other Taxes	24,054	2.0	33	76	0.2	88
Charges and Miscellaneous	213,902	18.0	297	53	1.7	61
Expenditures						
State and Local						
General	2,661,833	100.0	3,692	89	20.7	103
Total Intergovernmental	14	<	*	-	<	-
Direct	2,661,819	100.0	3,692	89	20.7	103
Elementary/Secondary Education	648,725	24.4	900	95	5.0	109
Public Welfare	370,874	13.9	514	74	2.9	86
Health and Hospitals	135,161	5.1	187	49	1.1	56
Higher Education	237,265	8.9	329	94	1.8	109
Highways	371,012	13.9	515	186	2.9	215
Interest on General Debt	152,650	5.7	212	100	1.2	116
Other	746,132	28.0	1,035	82	5.8	95
State						
General	1,739,094	100.0	2,412	92	13.5	106
Total Intergovernmental	300,224	17.3	416	48	2.3	56
Elementary/Secondary Education	357,181	20.5	495	87	2.8	100
Direct	1,438,870	82.7	1,996	113	11.2	131
Public Welfare	357,181	20.5	495	87	2.8	100
Higher Education	237,265	13.6	329	111	1.8	128
Highways	248,155	14.3	344	205	1.9	236
Health and Hospitals	100,590	5.8	140	77	0.8	89
Interest on General Debt	114,258	6.6	158	174	0.9	201
Corrections	41,089	2.4	57	70	0.3	81
Other	340,332	19.6	472	127	2.6	147
Local						
General	1,225,979	100.0	1,700	71	9.5	82
Total Intergovernmental	3,030	0.2	4	12	<	14
Direct	1,222,949	99.8	1,696	72	9.5	83
Elementary/Secondary Education	648,725	52.9	900	96	5.0	111
Health and Hospitals	34,571	2.8	48	23	0.3	27
Interest on General Debt	38,392	3.1	53	44	0.3	51
Police	52,182	4.3	72	57	0.4	65
Public Welfare	13,693	1.1	19	16	0.1	18
Highways	122,857	10.0	170	157	1.0	181
Other	312,529	25.5	433	58	2.4	67

n.t.-no tax - represents zero < rounds to zero

* less than \$1 per capita

Tennessee

	Total	Percentage of U.S.	Rank
Population	5,175,000	2.0	17
Personal Income (billions)	\$93.9	1.8	20
Per Capita Income	\$18,144	88.1	36

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	17,393,530	100.0%	\$3,361	80	18.5%	90
Intergovernmental from Federal	3,996,969	23.0	772	93	4.3	106
Own-Source	13,396,561	77.0	2,589	76	14.3	86
Tax Revenue	9,103,073	52.3	1,759	73	9.7	83
Property Taxes	2,071,775	11.9	400	53	2.2	60
Sales Taxes	5,619,063	32.3	1,086	126	6.0	143
Income Taxes	521,084	3.0	101	17	0.6	19
Other Taxes	891,151	5.1	172	94	0.9	107
Charges and Miscellaneous	4,293,488	24.7	830	83	4.6	94
State						
General	10,939,645	100.0	2,114	79	11.7	90
Intergovernmental from Federal	3,678,741	33.6	711	97	3.9	110
Intergovernmental from Local	38,828	0.4	8	15	<	17
Own-Source	7,222,076	66.0	1,396	74	7.7	85
Tax Revenue	5,733,262	52.4	1,108	77	6.1	88
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	4,501,624	41.1	870	122	4.8	138
Income Taxes	521,068	4.8	101	18	0.6	21
Other Taxes	710,570	6.5	137	99	0.8	112
Charges and Miscellaneous	1,488,814	13.6	288	65	1.6	74
Local						
General	9,366,753	100.0	1,810	74	10.0	84
Intergovernmental from Federal	318,228	3.4	61	67	0.3	76
Intergovernmental from State	2,874,040	30.7	555	66	3.1	75
Own-Source	6,174,485	65.9	1,193	78	6.6	89
Tax Revenue	3,369,811	36.0	651	67	3.6	76
Property Taxes	2,071,775	22.1	400	55	2.2	63
Sales Taxes	1,117,439	11.9	216	149	1.2	169
Income Taxes	16	<	-	-	<	-
Other Taxes	180,581	1.9	35	80	0.2	91
Charges and Miscellaneous	2,804,674	29.9	542	97	3.0	110
Expenditures						
State and Local						
General	17,211,294	100.0	3,326	80	18.3	91
Total Intergovernmental	-	-	-	-	-	-
Direct	17,211,294	100.0	3,326	81	18.3	91
Elementary/Secondary Education	3,652,918	21.2	706	74	3.9	84
Public Welfare	3,127,341	18.2	604	87	3.3	99
Health and Hospitals	2,235,672	13.0	432	112	2.4	127
Higher Education	1,695,112	9.8	328	94	1.8	106
Highways	1,293,390	7.5	250	90	1.4	102
Interest on General Debt	599,442	3.5	116	55	0.6	62
Other	4,607,419	26.8	890	70	4.9	80
State						
General	11,195,029	100.0	2,163	83	11.9	94
Total Intergovernmental	2,998,831	26.8	579	67	3.2	76
Elementary/Secondary Education	3,029,207	27.1	585	103	3.2	117
Direct	8,196,198	73.2	1,584	90	8.7	102
Public Welfare	3,029,207	27.1	585	103	3.2	117
Higher Education	1,695,112	15.1	328	111	1.8	125
Highways	834,675	7.5	161	96	0.9	109
Health and Hospitals	929,097	8.3	180	99	1.0	113
Interest on General Debt	185,148	1.7	36	39	0.2	45
Corrections	328,157	2.9	63	78	0.3	88
Other	1,194,802	10.7	231	62	1.3	71
Local						
General	9,063,891	100.0	1,751	73	9.7	83
Total Intergovernmental	48,795	0.5	9	28	0.1	32
Direct	9,015,096	99.5	1,742	74	9.6	84
Elementary/Secondary Education	3,652,918	40.3	706	75	3.9	85
Health and Hospitals	1,306,575	14.4	252	123	1.4	140
Interest on General Debt	414,294	4.6	80	67	0.4	76
Police	465,674	5.1	90	70	0.5	80
Public Welfare	98,134	1.1	19	16	0.1	18
Highways	458,715	5.1	89	82	0.5	93
Other	2,618,786	28.9	506	68	2.8	77

n.t.-no tax - represents zero < rounds to zero

Texas

	Percentage of		
	Total	U.S.	Rank
Population	18,378,000	7.1	2
Personal Income (billions)	\$345.0	6.4	3
Per Capita Income	\$18,773	91.2	32

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount (U.S.=100)	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	66,108,434	100.0%	\$3,597	85	19.2%	93
Intergovernmental from Federal	12,580,218	19.0	685	83	3.6	91
Own-Source	53,528,216	81.0	2,913	86	15.5	94
Tax Revenue	37,247,915	56.3	2,027	84	10.8	93
Property Taxes	13,881,846	21.0	755	100	4.0	109
Sales Taxes	18,728,658	28.3	1,019	119	5.4	130
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	4,637,411	7.0	252	138	1.3	151
Charges and Miscellaneous	16,280,301	24.6	886	89	4.7	97
State						
General	38,044,633	100.0	2,070	78	11.0	85
Intergovernmental from Federal	11,388,556	29.9	620	84	3.3	92
Intergovernmental from Local	348,462	0.9	19	38	0.1	41
Own-Source	26,307,615	69.1	1,431	76	7.6	84
Tax Revenue	19,479,056	51.2	1,060	74	5.6	81
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	15,881,337	41.7	864	121	4.6	133
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3,597,719	9.5	196	141	1.0	154
Charges and Miscellaneous	6,828,559	17.9	372	85	2.0	93
Local						
General	41,096,979	100.0	2,236	91	11.9	100
Intergovernmental from Federal	1,191,662	2.9	65	70	0.3	77
Intergovernmental from State	12,684,716	30.9	690	82	3.7	90
Own-Source	27,220,601	66.2	1,481	97	7.9	106
Tax Revenue	17,768,859	43.2	967	100	5.2	109
Property Taxes	13,881,846	33.8	755	104	4.0	114
Sales Taxes	2,847,321	6.9	155	107	0.8	117
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,039,692	2.5	57	129	0.3	142
Charges and Miscellaneous	9,451,742	23.0	514	92	2.7	101
Expenditures						
State and Local						
General	63,916,435	100.0	3,478	84	18.5	92
Total Intergovernmental	10,751	<	1	4	<	5
Direct	63,905,684	100.0	3,477	84	18.5	92
Elementary/Secondary Education	17,402,380	27.2	947	100	5.0	109
Public Welfare	9,151,012	14.3	498	72	2.7	79
Health and Hospitals	6,224,612	9.7	339	88	1.8	96
Higher Education	6,498,785	10.2	354	101	1.9	111
Highways	4,490,395	7.0	244	88	1.3	97
Interest on General Debt	3,366,991	5.3	183	87	1.0	95
Other	16,771,509	26.2	913	72	4.9	79
State						
General	37,323,872	100.0	2,031	77	10.8	85
Total Intergovernmental	11,091,281	29.7	604	70	3.2	77
Elementary/Secondary Education	8,951,481	24.0	487	86	2.6	94
Direct	26,232,591	70.3	1,427	81	7.6	89
Public Welfare	8,951,481	24.0	487	86	2.6	94
Higher Education	5,192,332	13.9	283	95	1.5	105
Highways	2,905,686	7.8	158	94	0.8	103
Health and Hospitals	2,473,806	6.6	135	75	0.7	82
Interest on General Debt	532,298	1.4	29	32	0.2	35
Corrections	2,005,863	5.4	109	134	0.6	147
Other	4,171,125	11.2	227	61	1.2	67
Local						
General	37,702,721	100.0	2,052	85	10.9	94
Total Intergovernmental	29,628	0.1	2	5	0.0	5
Direct	37,673,093	99.9	2,050	87	10.9	95
Elementary/Secondary Education	17,192,203	45.6	935	100	5.0	109
Health and Hospitals	3,750,806	9.9	204	99	1.1	109
Interest on General Debt	2,834,693	7.5	154	129	0.8	141
Police	1,990,608	5.3	108	85	0.6	93
Public Welfare	199,531	0.5	11	9	0.1	10
Highways	1,584,709	4.2	86	79	0.5	87
Other	10,120,543	26.8	551	74	2.9	81

n.t.-no tax < rounds to zero

Utah

	Total	Percentage of U.S.	Rank
Population	1,908,000	0.7	34
Personal Income (billions)	\$30.0	0.6	36
Per Capita Income	\$15,729	76.4	50

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	7,032,276	100.0%	\$3,686	87	23.4%	114
Intergovernmental from Federal	1,458,737	20.7	765	92	4.9	121
Own-Source	5,573,539	79.3	2,921	86	18.6	112
Tax Revenue	3,662,780	52.1	1,920	80	12.2	105
Property Taxes	937,745	13.3	491	65	3.1	85
Sales Taxes	1,519,034	21.6	796	93	5.1	121
Income Taxes	1,050,195	14.9	550	91	3.5	119
Other Taxes	155,806	2.2	82	45	0.5	58
Charges and Miscellaneous	1,910,759	27.2	1,001	100	6.4	132
State						
General	4,808,737	100.0	2,520	95	16.0	124
Intergovernmental from Federal	1,314,257	27.3	689	94	4.4	123
Intergovernmental from Local	40,862	0.8	21	43	0.1	56
Own-Source	3,453,618	71.8	1,810	97	11.5	126
Tax Revenue	2,415,880	50.2	1,266	88	8.1	116
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,256,881	26.1	659	92	4.2	121
Income Taxes	1,050,195	21.8	550	100	3.5	131
Other Taxes	108,804	2.3	57	41	0.4	54
Charges and Miscellaneous	1,037,738	21.6	544	124	3.5	162
Local						
General	3,510,219	100.0	1,840	75	11.7	98
Intergovernmental from Federal	144,480	4.1	76	82	0.5	108
Intergovernmental from State	1,245,818	35.5	653	78	4.2	102
Own-Source	2,119,921	60.4	1,111	73	7.1	95
Tax Revenue	1,246,900	35.5	654	67	4.2	88
Property Taxes	937,745	26.7	491	68	3.1	89
Sales Taxes	262,153	7.5	137	95	0.9	124
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	47,002	1.3	25	56	0.2	74
Charges and Miscellaneous	873,021	24.9	458	82	2.9	108
Expenditures						
State and Local						
General	6,897,449	100.0	3,615	87	23.0	114
Total Intergovernmental	657	<	-	2	<	3
Direct	6,896,792	100.0	3,615	88	23.0	115
Elementary/Secondary Education	1,806,889	26.2	947	100	6.0	131
Public Welfare	831,169	12.1	436	63	2.8	83
Health and Hospitals	512,473	7.4	269	70	1.7	91
Higher Education	1,027,622	14.9	539	154	3.4	202
Highways	496,515	7.2	260	94	1.7	123
Interest on General Debt	294,235	4.3	154	73	1.0	96
Other	1,927,889	28.0	1,010	80	6.4	105
State						
General	4,689,087	100.0	2,458	94	15.6	123
Total Intergovernmental	1,302,964	27.8	683	79	4.3	104
Elementary/Secondary Education	818,504	17.5	429	75	2.7	99
Direct	3,386,123	72.2	1,775	101	11.3	132
Public Welfare	818,504	17.5	429	75	2.7	99
Higher Education	1,027,622	21.9	539	182	3.4	238
Highways	311,013	6.6	163	97	1.0	127
Health and Hospitals	360,712	7.7	189	105	1.2	137
Interest on General Debt	127,660	2.7	67	73	0.4	96
Corrections	114,362	2.4	60	73	0.4	96
Other	626,250	13.4	328	88	2.1	116
Local						
General	3,517,100	100.0	1,843	77	11.7	101
Total Intergovernmental	6,431	0.2	3	10	0.0	13
Direct	3,510,669	99.8	1,840	78	11.7	102
Elementary/Secondary Education	1,806,889	51.4	947	101	6.0	132
Health and Hospitals	151,761	4.3	80	39	0.5	51
Interest on General Debt	166,575	4.7	87	73	0.6	95
Police	178,957	5.1	94	73	0.6	96
Public Welfare	12,665	0.4	7	5	0.0	7
Highways	185,502	5.3	97	90	0.6	117
Other	1,008,320	28.7	528	71	3.4	93

n.t.-no tax - represents zero < rounds to zero

Vermont

	Total	Percentage of U.S.	Rank
Population	580,000	0.2	49
Personal Income (billions)	\$11.2	0.2	49
Per Capita Income	\$19,298	93.7	28

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	2,512,927	100.0%	\$4,333	103	22.5%	109
Intergovernmental from Federal	633,607	25.2	1,092	132	5.7	141
Own-Source	1,879,320	74.8	3,240	95	16.8	102
Tax Revenue	1,439,716	57.3	2,482	103	12.9	110
Property Taxes	610,016	24.3	1,052	139	5.4	148
Sales Taxes	402,556	16.0	694	81	3.6	86
Income Taxes	321,040	12.8	554	92	2.9	98
Other Taxes	106,104	4.2	183	100	0.9	107
Charges and Miscellaneous	439,604	17.5	758	76	3.9	81
State						
General	1,781,957	100.0	3,072	116	15.9	123
Intergovernmental from Federal	617,377	34.6	1,064	145	5.5	154
Intergovernmental from Local	1,841	0.1	3	6	0.0	7
Own-Source	1,162,739	65.3	2,005	107	10.4	114
Tax Revenue	832,515	46.7	1,435	100	7.4	107
Property Taxes	9,664	0.5	17	52	0.1	55
Sales Taxes	400,461	22.5	690	97	3.6	103
Income Taxes	321,040	18.0	554	101	2.9	108
Other Taxes	101,350	5.7	175	126	0.9	134
Charges and Miscellaneous	330,224	18.5	569	129	3.0	138
Local						
General	986,999	100.0	1,702	69	8.8	74
Intergovernmental from Federal	16,230	1.6	28	30	0.1	32
Intergovernmental from State	254,188	25.8	438	52	2.3	56
Own-Source	716,581	72.6	1,235	81	6.4	86
Tax Revenue	607,201	61.5	1,047	108	5.4	115
Property Taxes	600,352	60.8	1,035	143	5.4	152
Sales Taxes	2,095	0.2	4	2	0.0	3
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	4,754	0.5	8	19	0.0	20
Charges and Miscellaneous	109,380	11.1	189	34	1.0	36
Expenditures						
State and Local						
General	2,436,014	100.0	4,200	101	21.8	108
Total Intergovernmental	10,812	0.4	19	133	0.1	142
Direct	2,425,202	99.6	4,181	101	21.7	108
Elementary/Secondary Education	614,384	25.2	1,059	112	5.5	119
Public Welfare	444,020	18.2	766	111	4.0	118
Health and Hospitals	69,084	2.8	119	31	0.6	33
Higher Education	279,039	11.5	481	138	2.5	147
Highways	267,486	11.0	461	167	2.4	178
Interest on General Debt	107,452	4.4	185	88	1.0	94
Other	643,737	26.4	1,110	88	5.8	94
State						
General	1,770,242	100.0	3,052	116	15.8	124
Total Intergovernmental	301,624	17.0	520	60	2.7	64
Elementary/Secondary Education	443,531	25.1	765	134	4.0	143
Direct	1,468,618	83.0	2,532	144	13.1	154
Public Welfare	443,531	25.1	765	134	4.0	143
Higher Education	279,039	15.8	481	162	2.5	173
Highways	169,708	9.6	293	174	1.5	185
Health and Hospitals	65,272	3.7	113	62	0.6	67
Interest on General Debt	92,644	5.2	160	175	0.8	187
Corrections	30,243	1.7	52	64	0.3	68
Other	388,181	21.9	669	180	3.5	192
Local						
General	956,752	100.0	1,650	69	8.5	73
Total Intergovernmental	168	<	*	1	<	1
Direct	956,584	100.0	1,649	70	8.5	74
Elementary/Secondary Education	614,384	64.2	1,059	113	5.5	120
Health and Hospitals	3,812	0.4	7	3	0.0	3
Interest on General Debt	14,808	1.5	26	21	0.1	23
Police	30,935	3.2	53	42	0.3	44
Public Welfare	489	0.1	1	1	0.0	1
Highways	97,778	10.2	169	155	0.9	166
Other	194,378	20.3	335	45	1.7	48

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

Virginia

	Total	Percentage of U.S.	Rank
Population	6,552,000	2.5	12
Personal Income (billions)	\$139.8	2.6	11
Per Capita Income	\$21,342	103.7	15

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	23,497,311	100.0%	\$3,586	85	16.8%	82
Intergovernmental from Federal	3,258,628	13.9	497	60	2.3	58
Own-Source	20,238,683	86.1	3,089	91	14.5	88
Tax Revenue	14,162,230	60.3	2,162	90	10.1	87
Property Taxes	4,389,787	18.7	670	88	3.1	85
Sales Taxes	4,417,900	18.8	674	78	3.2	76
Income Taxes	4,118,852	17.5	629	104	2.9	100
Other Taxes	1,235,691	5.3	189	103	0.9	99
Charges and Miscellaneous	6,076,453	25.9	927	93	4.3	90
State						
General	14,816,948	100.0	2,261	85	10.6	82
Intergovernmental from Federal	2,926,225	19.7	447	61	2.1	59
Intergovernmental from Local	165,523	1.1	25	50	0.1	49
Own-Source	11,725,200	79.1	1,790	96	8.4	92
Tax Revenue	8,037,069	54.2	1,227	86	5.7	83
Property Taxes	15,721	0.1	2	7	<	7
Sales Taxes	3,253,135	22.0	497	70	2.3	67
Income Taxes	4,118,527	27.8	629	115	2.9	111
Other Taxes	649,686	4.4	99	71	0.5	69
Charges and Miscellaneous	3,688,131	24.9	563	128	2.6	124
Local						
General	12,824,276	100.0	1,957	80	9.2	77
Intergovernmental from Federal	332,403	2.6	51	55	0.2	53
Intergovernmental from State	3,978,390	31.0	607	73	2.8	70
Own-Source	8,513,483	66.4	1,299	85	6.1	82
Tax Revenue	6,125,161	47.8	935	97	4.4	93
Property Taxes	4,374,066	34.1	668	92	3.1	89
Sales Taxes	1,164,765	9.1	178	123	0.8	118
Income Taxes	325	<	*	-	<	-
Other Taxes	586,005	4.6	89	204	0.4	197
Charges and Miscellaneous	2,388,322	18.6	365	65	1.7	63
Expenditures						
State and Local						
General	23,495,538	100.0	3,586	87	16.8	84
Total Intergovernmental	2,774	<	*	3	<	3
Direct	23,492,764	100.0	3,586	87	16.8	84
Elementary/Secondary Education	6,012,259	25.6	918	97	4.3	93
Public Welfare	2,863,242	12.2	437	63	2.0	61
Health and Hospitals	2,009,957	8.6	307	80	1.4	77
Higher Education	2,369,140	10.1	362	104	1.7	100
Highways	1,873,261	8.0	286	103	1.3	100
Interest on General Debt	1,198,648	5.1	183	87	0.9	84
Other	7,166,257	30.5	1,094	87	5.1	84
State						
General	14,263,339	100.0	2,177	83	10.2	80
Total Intergovernmental	3,861,915	27.1	589	68	2.8	66
Elementary/Secondary Education	2,246,710	15.8	343	60	1.6	58
Direct	10,401,424	72.9	1,588	90	7.4	87
Public Welfare	2,246,710	15.8	343	60	1.6	58
Higher Education	2,369,140	16.6	362	122	1.7	118
Highways	1,472,270	10.3	225	134	1.1	129
Health and Hospitals	1,526,372	10.7	233	129	1.1	124
Interest on General Debt	475,815	3.3	73	80	0.3	77
Corrections	506,696	3.6	77	95	0.4	91
Other	1,804,421	12.7	275	74	1.3	72
Local						
General	13,141,570	100.0	2,006	84	9.4	81
Total Intergovernmental	50,230	0.4	8	23	0.0	22
Direct	13,091,340	99.6	1,998	84	9.4	81
Elementary/Secondary Education	6,012,259	45.7	918	98	4.3	94
Health and Hospitals	483,585	3.7	74	36	0.3	35
Interest on General Debt	722,833	5.5	110	92	0.5	89
Police	680,446	5.2	104	81	0.5	78
Public Welfare	616,532	4.7	94	78	0.4	75
Highways	400,991	3.1	61	56	0.3	54
Other	4,174,694	31.8	637	86	3.0	83

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

Washington

	Total	Percentage of U.S.	Rank
Population	5,343,000	2.1	15
Personal Income (billions)	\$114.4	2.1	15
Per Capita Income	\$21,415	104.0	14

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	23,820,900	100.0%	\$4,458	105	20.8%	101
Intergovernmental from Federal	4,158,056	17.5	778	94	3.6	90
Own-Source	19,662,844	82.5	3,680	108	17.2	104
Tax Revenue	13,872,523	58.2	2,596	108	12.1	104
Property Taxes	4,169,236	17.5	780	103	3.6	99
Sales Taxes	8,410,025	35.3	1,574	183	7.4	176
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,293,262	5.4	242	132	1.1	127
Charges and Miscellaneous	5,790,321	24.3	1,084	109	5.1	105
State						
General	15,771,734	100.0	2,952	111	13.8	107
Intergovernmental from Federal	3,669,276	23.3	687	93	3.2	90
Intergovernmental from Local	77,546	0.5	15	29	0.1	28
Own-Source	12,024,912	76.2	2,251	120	10.5	115
Tax Revenue	9,737,030	61.7	1,822	127	8.5	122
Property Taxes	1,606,396	10.2	301	933	1.4	897
Sales Taxes	7,276,551	46.1	1,362	191	6.4	183
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	854,083	5.4	160	115	0.7	110
Charges and Miscellaneous	2,287,882	14.5	428	97	2.0	94
Local						
General	13,432,051	100.0	2,514	102	11.7	98
Intergovernmental from Federal	488,780	3.6	91	99	0.4	95
Intergovernmental from State	5,305,339	39.5	993	119	4.6	114
Own-Source	7,637,932	56.9	1,430	94	6.7	90
Tax Revenue	4,135,493	30.8	774	80	3.6	77
Property Taxes	2,562,840	19.1	480	66	2.2	64
Sales Taxes	1,133,474	8.4	212	146	1.0	141
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	439,179	3.3	82	188	0.4	181
Charges and Miscellaneous	3,502,439	26.1	656	118	3.1	113
Expenditures						
State and Local						
General	24,228,882	100.0	4,535	110	21.2	105
Total Intergovernmental	30,847	0.1	6	41	<	40
Direct	24,198,035	99.9	4,529	110	21.1	106
Elementary/Secondary Education	5,899,231	24.3	1,104	116	5.2	112
Public Welfare	3,601,822	14.9	674	98	3.1	94
Health and Hospitals	2,149,140	8.9	402	104	1.9	100
Higher Education	2,341,236	9.7	438	126	2.0	121
Highways	1,809,898	7.5	339	122	1.6	118
Interest on General Debt	994,573	4.1	186	88	0.9	85
Other	7,402,135	30.6	1,385	110	6.5	105
State						
General	16,345,395	100.0	3,059	117	14.3	112
Total Intergovernmental	5,049,189	30.9	945	109	4.4	105
Elementary/Secondary Education	3,583,763	21.9	671	118	3.1	113
Direct	11,296,206	69.1	2,114	120	9.9	116
Public Welfare	3,583,763	21.9	671	118	3.1	113
Higher Education	2,341,236	14.3	438	148	2.0	142
Highways	1,023,820	6.3	192	114	0.9	109
Health and Hospitals	1,111,842	6.8	208	115	1.0	111
Interest on General Debt	453,355	2.8	85	93	0.4	90
Corrections	442,070	2.7	83	101	0.4	97
Other	2,340,120	14.3	438	118	2.0	113
Local						
General	12,940,594	100.0	2,422	101	11.3	97
Total Intergovernmental	38,765	0.3	7	22	<	21
Direct	12,901,829	99.7	2,415	102	11.3	98
Elementary/Secondary Education	5,723,205	44.2	1,071	114	5.0	110
Health and Hospitals	1,037,298	8.0	194	95	0.9	91
Interest on General Debt	541,218	4.2	101	84	0.5	81
Police	613,550	4.7	115	90	0.5	86
Public Welfare	18,059	0.1	3	3	<	3
Highways	786,078	6.1	147	136	0.7	130
Other	4,182,421	32.3	783	105	3.7	101

n.t.-no tax < rounds to zero

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,822,000	0.7	35
Personal Income (billions)	\$29.4	0.5	37
Per Capita Income	\$16,132	78.4	47

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	6,973,724	100.0%	\$3,828	91	23.7%	116
Intergovernmental from Federal	1,993,590	28.6	1,094	132	6.8	169
Own-Source	4,980,134	71.4	2,733	80	16.9	103
Tax Revenue	3,351,365	48.1	1,839	77	11.4	98
Property Taxes	655,004	9.4	359	47	2.2	61
Sales Taxes	1,419,372	20.4	779	91	4.8	116
Income Taxes	854,319	12.3	469	78	2.9	99
Other Taxes	422,670	6.1	232	127	1.4	162
Charges and Miscellaneous	1,628,769	23.4	894	90	5.5	114
State						
General	5,332,980	100.0	2,927	110	18.1	140
Intergovernmental from Federal	1,916,440	35.9	1,052	143	6.5	183
Intergovernmental from Local	10,769	0.2	6	12	0.0	15
Own-Source	3,405,771	63.9	1,869	100	11.6	127
Tax Revenue	2,554,198	47.9	1,402	98	8.7	125
Property Taxes	2,038	<	1	3	<	4
Sales Taxes	1,385,645	26.0	761	107	4.7	136
Income Taxes	854,319	16.0	469	85	2.9	109
Other Taxes	312,196	5.9	171	123	1.1	157
Charges and Miscellaneous	851,573	16.0	467	106	2.9	136
Local						
General	2,918,816	100.0	1,602	65	9.9	83
Intergovernmental from Federal	77,150	2.6	42	46	0.3	59
Intergovernmental from State	1,267,303	43.4	696	83	4.3	106
Own-Source	1,574,363	53.9	864	57	5.4	72
Tax Revenue	797,167	27.3	438	45	2.7	58
Property Taxes	652,966	22.4	358	49	2.2	63
Sales Taxes	33,727	1.2	19	13	0.1	16
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	110,474	3.8	61	139	0.4	177
Charges and Miscellaneous	777,196	26.6	427	77	2.6	98
Expenditures						
State and Local						
General	6,856,843	100.0	3,763	91	23.3	116
Total Intergovernmental	-	-	-	-	-	-
Direct	6,856,843	100.0	3,763	91	23.3	116
Elementary/Secondary Education	1,696,536	24.7	931	98	5.8	125
Public Welfare	1,544,795	22.5	848	123	5.3	157
Health and Hospitals	430,748	6.3	236	61	1.5	78
Higher Education	602,105	8.8	330	95	2.0	121
Highways	740,340	10.8	406	147	2.5	187
Interest on General Debt	397,575	5.8	218	103	1.4	132
Other	1,444,744	21.1	793	63	4.9	80
State						
General	5,250,197	100.0	2,882	110	17.9	140
Total Intergovernmental	1,249,440	23.8	686	79	4.3	101
Elementary/Secondary Education	1,543,919	29.4	847	149	5.3	190
Direct	4,000,757	76.2	2,196	125	13.6	159
Public Welfare	1,543,919	29.4	847	149	5.3	190
Higher Education	602,105	11.5	330	112	2.0	142
Highways	702,583	13.4	386	229	2.4	292
Health and Hospitals	196,898	3.8	108	60	0.7	76
Interest on General Debt	152,933	2.9	84	92	0.5	118
Corrections	56,811	1.1	31	38	0.2	49
Other	745,508	14.2	409	110	2.5	141
Local						
General	2,858,864	100.0	1,569	65	9.7	83
Total Intergovernmental	2,778	0.1	2	5	<	6
Direct	2,856,086	99.9	1,568	66	9.7	85
Elementary/Secondary Education	1,696,536	59.3	931	99	5.8	126
Health and Hospitals	233,850	8.2	128	63	0.8	80
Interest on General Debt	244,642	8.6	134	112	0.8	143
Police	82,446	2.9	45	35	0.3	45
Public Welfare	876	<	<	-	<	1
Highways	37,757	1.3	21	19	0.1	24
Other	559,979	19.6	307	41	1.9	53

n.t.-no tax - represents zero < rounds to zero

Wisconsin

	Percentage of		
	Total	U.S.	Rank
Population	5,082,000	2.0	18
Personal Income (billions)	\$99.9	1.9	18
Per Capita Income	\$19,650	95.4	23

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	22,181,947	100.0%	\$4,365	103	22.2%	108
Intergovernmental from Federal	3,807,887	17.2	749	91	3.8	95
Own-Source	18,374,060	82.8	3,616	106	18.4	111
Tax Revenue	13,715,126	61.8	2,699	112	13.7	118
Property Taxes	5,106,784	23.0	1,005	133	5.1	139
Sales Taxes	3,815,318	17.2	751	87	3.8	92
Income Taxes	4,179,994	18.8	823	136	4.2	143
Other Taxes	613,030	2.8	121	66	0.6	69
Charges and Miscellaneous	4,658,934	21.0	917	92	4.7	96
State						
General	14,466,854	100.0	2,847	107	14.5	112
Intergovernmental from Federal	3,525,422	24.4	694	94	3.5	99
Intergovernmental from Local	174,186	1.2	34	68	0.2	72
Own-Source	10,767,246	74.4	2,119	113	10.8	118
Tax Revenue	8,427,695	58.3	1,658	116	8.4	121
Property Taxes	52,678	0.4	10	32	0.1	34
Sales Taxes	3,662,615	25.3	721	101	3.7	106
Income Taxes	4,179,994	28.9	823	150	4.2	157
Other Taxes	532,408	3.7	105	75	0.5	79
Charges and Miscellaneous	2,339,551	16.2	460	105	2.3	110
Local						
General	13,108,768	100.0	2,579	105	13.1	110
Intergovernmental from Federal	282,465	2.2	56	60	0.3	63
Intergovernmental from State	5,219,489	39.8	1,027	123	5.2	128
Own-Source	7,606,814	58.0	1,497	98	7.6	103
Tax Revenue	5,287,431	40.3	1,040	107	5.3	113
Property Taxes	5,054,106	38.6	995	137	5.1	144
Sales Taxes	152,703	1.2	30	21	0.2	22
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	80,622	0.6	16	36	0.1	38
Charges and Miscellaneous	2,319,383	17.7	456	82	2.3	86
Expenditures						
State and Local						
General	22,060,738	100.0	4,341	105	22.1	110
Total Intergovernmental	128,615	0.6	25	181	0.1	189
Direct	21,932,123	99.4	4,316	105	22.0	110
Elementary/Secondary Education	5,571,333	25.3	1,096	116	5.6	121
Public Welfare	3,756,622	17.0	739	107	3.8	112
Health and Hospitals	1,404,699	6.4	276	72	1.4	75
Higher Education	2,362,746	10.7	465	133	2.4	140
Highways	1,783,801	8.1	351	127	1.8	133
Interest on General Debt	1,043,895	4.7	205	97	1.0	102
Other	6,009,027	27.2	1,182	94	6.0	98
State						
General	13,823,044	100.0	2,720	104	13.8	109
Total Intergovernmental	5,327,881	38.5	1,048	121	5.3	127
Elementary/Secondary Education	2,768,680	20.0	545	96	2.8	100
Direct	8,495,163	61.5	1,672	95	8.5	100
Public Welfare	2,768,680	20.0	545	96	2.8	100
Higher Education	1,794,830	13.0	353	119	1.8	125
Highways	721,955	5.2	142	84	0.7	88
Health and Hospitals	552,262	4.0	109	60	0.6	63
Interest on General Debt	550,847	4.0	108	119	0.6	125
Corrections	313,366	2.3	62	75	0.3	79
Other	1,793,223	13.0	353	95	1.8	100
Local						
General	13,457,496	100.0	2,648	110	13.5	116
Total Intergovernmental	20,536	0.2	4	12	0.0	13
Direct	13,436,960	99.8	2,644	112	13.5	117
Elementary/Secondary Education	5,571,333	41.4	1,096	117	5.6	122
Health and Hospitals	852,437	6.3	168	82	0.9	86
Interest on General Debt	493,048	3.7	97	81	0.5	85
Police	740,392	5.5	146	114	0.7	119
Public Welfare	987,942	7.3	194	160	1.0	168
Highways	1,061,846	7.9	209	193	1.1	202
Other	3,729,962	27.7	734	99	3.7	103

n.t.-no tax

Wyoming

	Total	Percentage of U.S.	Rank
Population	476,000	0.2	51
Personal Income (billions)	\$9.3	0.2	51
Per Capita Income	\$19,485	94.6	26

Revenues	Total (thousands)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S.=100)	Percent	Index (U.S.=100)
State and Local						
General	2,927,944	100.0%	\$6,151	146	31.6%	154
Intergovernmental from Federal	821,565	28.1	1,726	209	8.9	220
Own-Source	2,106,379	71.9	4,425	130	22.7	138
Tax Revenue	1,196,360	40.9	2,513	105	12.9	111
Property Taxes	447,207	15.3	940	124	4.8	131
Sales Taxes	334,755	11.4	703	82	3.6	87
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	414,398	14.2	871	476	4.5	503
Charges and Miscellaneous	910,019	31.1	1,912	192	9.8	203
State						
General	2,004,462	100.0	4,211	158	21.6	167
Intergovernmental from Federal	791,919	39.5	1,664	226	8.5	239
Intergovernmental from Local	13,122	0.7	28	55	0.1	58
Own-Source	1,199,421	59.8	2,520	134	12.9	142
Tax Revenue	739,395	36.9	1,553	108	8.0	114
Property Taxes	84,278	4.2	177	550	0.9	581
Sales Taxes	259,937	13.0	546	76	2.8	81
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	395,180	19.7	830	596	4.3	630
Charges and Miscellaneous	460,026	23.0	966	220	5.0	232
Local						
General	1,528,345	100.0	3,211	131	16.5	138
Intergovernmental from Federal	29,646	1.9	62	68	0.3	71
Intergovernmental from State	591,741	38.7	1,243	148	6.4	157
Own-Source	906,958	59.3	1,905	125	9.8	132
Tax Revenue	456,965	29.9	960	99	4.9	105
Property Taxes	362,929	23.7	762	105	3.9	111
Sales Taxes	74,818	4.9	157	108	0.8	115
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	19,218	1.3	40	92	0.2	98
Charges and Miscellaneous	449,993	29.4	945	170	4.9	179
Expenditures						
State and Local						
General	2,543,238	100.0	5,343	129	27.4	136
Total Intergovernmental	1,413	0.1	3	21	<	22
Direct	2,541,825	99.9	5,340	129	27.4	137
Elementary/Secondary Education	609,590	24.0	1,281	135	6.6	143
Public Welfare	226,333	8.9	475	69	2.4	73
Health and Hospitals	343,011	13.5	721	187	3.7	197
Higher Education	285,052	11.2	599	172	3.1	181
Highways	309,318	12.2	650	235	3.3	248
Interest on General Debt	125,220	4.9	263	125	1.4	132
Other	643,301	25.3	1,351	107	6.9	113
State						
General	1,752,330	100.0	3,681	140	18.9	148
Total Intergovernmental	684,195	39.0	1,437	166	7.4	176
Elementary/Secondary Education	221,178	12.6	465	82	2.4	86
Direct	1,068,135	61.0	2,244	128	11.5	135
Public Welfare	221,178	12.6	465	82	2.4	86
Higher Education	178,280	10.2	375	126	1.9	134
Highways	245,480	14.0	516	306	2.6	324
Health and Hospitals	84,994	4.9	179	99	0.9	105
Interest on General Debt	50,997	2.9	107	118	0.5	124
Corrections	30,772	1.8	65	79	0.3	84
Other	256,434	14.6	539	145	2.8	153
Local						
General	1,474,711	100.0	3,098	129	15.9	136
Total Intergovernmental	1,021	0.1	2	6	0.0	7
Direct	1,473,690	99.9	3,096	131	15.9	138
Elementary/Secondary Education	609,560	41.3	1,281	136	6.6	144
Health and Hospitals	258,017	17.5	542	264	2.8	279
Interest on General Debt	74,223	5.0	156	130	0.8	137
Police	57,885	3.9	122	95	0.6	100
Public Welfare	5,155	0.3	11	9	0.1	9
Highways	63,838	4.3	134	124	0.7	131
Other	405,012	27.5	851	114	4.4	121

n.t.-no tax

< rounds to zero

Appendix

Table A-1
Relation of Federal Government Receipts, Current Expenditures and Gross Investment in the Unified Budget to the National Income and Product Accounts, Fiscal Years 1991-1996
 (billions)

Federal Receipts and Expenditures	1991	1992	1993	1994	1995	1996
Receipts						
Budget receipts	1,055.0	1,091.3	1,154.4	1,258.6	1,351.8	1,453.1
Coverage Differences	-1.7	-1.8	-1.8	-2.0	-2.3	-2.2
Contributions to government employee retirement funds (grossing)	66.0	67.6	67.3	66.9	66.5	64.9
Other netting and grossing	20.8	25.5	28.8	30.3	28.0	27.1
Timing differences	2.2	-1.1	4.4	4.7	9.1	-11.3
Other	-0.9	-0.5	-0.1	-1.1	3.4	0.0
NIPA receipts	1,141.5	1,181.0	1,253.0	1,357.5	1,456.5	1,531.5
Expenditures						
Budget outlays	1,324.4	1,381.7	1,409.4	1,461.7	1,515.7	1,560.3
Net Lending	-4.7	-3.6	-9.0	-1.1	7.6	12.7
Deposit insurance and other financial transactions	-66.8	-3.8	21.7	5.0	23.8	8.9
Net purchases of nonproduced assets	-0.2	-0.2	-0.2	-0.2	-7.6	0.3
Other coverage differences	-7.4	-5.0	-2.9	-2.9	-10.1	-8.3
Contributions to government employee retirement funds	66.0	67.6	67.3	66.9	66.5	64.9
Other netting and grossing differences	20.8	25.5	28.8	30.3	28.0	27.1
Difference between investment and depreciation	-14.3	-10.3	-5.2	3.0	8.4	10.2
Other timing differences	0.2	4.8	5.2	1.2	-1.0	9.8
NIPA current expenditures	1,318.1	1,456.7	1,515.1	1,563.9	1,631.3	1,685.9

source: *Analytical Perspectives: Budget of the United States Government, Fiscal Year 1998*, table 18-2

Table A-2
**Relation of State and Local Government Revenues and Expenditures, Census Basis,
to Receipts and Expenditures, National Income and Product Account Basis, FY 1987-1994**
(millions)

State and Local receipts and Expenditures	1987	1988	1989	1990	1991	1992	1993	1994
Receipts								
Total revenue: Census	\$844,302	\$884,117	\$953,802	\$1,032,115	1,080,862	1,189,987	\$1,267,532	\$1,331,442
Less: Coverage Differences								
Unemployment insurance fund contributions and earnings	18,925	17,273	19,704	18,441	18,025	27,019	34,649	29,901
Certain grant programs	2,527	4,048	3,258	2,849	2,587	4,637	9,415	8,445
Capital gains, net of losses of retirement systems	16,644	9,821	8,831	10,315	7,394	18,631	21,662	22,881
Other financial transactions	2,315	1,532	1,739	1,924	2,033	2,264	2,443	2,276
Sale of land	653	812	806	935	670	559	636	596
Netting and grossing differences								
Entreprise current operating expenditure plus current surplus	84,034	90,078	98,757	104,913	110,620	115,781	121,454	131,700
Government sales	73,156	78,578	87,099	97,106	106,400	119,691	133,062	144,326
Interest received	84,495	88,460	95,506	107,131	103,303	106,052	104,335	102,125
Employer contributions to own social insurance funds	-20,040	-19,654	-19,634	-21,223	-21,410	-20,284	-21,906	-22,814
Dividends received	5,484	6,341	7,466	8,587	9,315	9,749	10,246	10,933
Medical vendor payments to public institutions	-9,713	-9,887	-11,133	-13,441	-15,878	-19,835	-24,742	-28,865
Plus: Timing differences ¹								
Property taxes	-1,241	-5,085	-5,827	-3,610	-4,269	-6,328	-4,488	-3,648
Corporate profit taxes	553	1,235	528	-1,242	850	730	-1,820	-228
Other	-864	-1,156	2,011	-3,922	-2,089	-1,882	-1,373	-779
Miscellaneous ²	584	893	-148	-2,746	143	-4,636	-2,625	-590
Equals: Receipts, National Income and Products Accounts Basis	584,854	612,602	657,967	703,058	752,438	813,607	865,972	924,693
Expenditures								
Total Expenditures: Census	777,045	826,849	890,863	975,940	1,063,270	1,156,781	1,210,757	1,264,289
Less: Coverage Differences								
Unemployment insurance fund benefits paid	15,248	13,093	12,862	16,499	22,135	32,887	35,409	28,624
Purchases of Land	4,571	5,209	5,063	6,247	6,636	6,420	6,487	6,313
Netting and grossing differences								
Entreprise current operating expenditure plus current surplus	84,034	90,078	98,757	104,913	110,620	115,781	121,454	131,700
Government sales	73,156	78,578	87,099	97,106	106,400	119,691	133,062	144,326
Interest received	84,495	88,460	95,506	107,131	103,303	106,052	104,335	102,125
Employer contributions to own social insurance funds	-20,040	-19,654	-19,634	-21,223	-21,410	-20,284	-21,906	-22,814
Dividends received	5,484	6,341	7,466	8,587	9,315	9,749	10,246	10,933
Medical vendor payments to public institutions	-9,713	-9,887	-11,133	-13,441	-15,878	-19,835	-24,742	-28,865
Plus: Consumption of fixed capital	45,540	48,489	51,474	55,007	58,267	60,922	63,900	67,478
Timing differences ¹								
Excess of accruals over disbursements and Miscellaneous	1,786	3,878	3,118	6,372	1,274	-4,670	3,759	6,167
Miscellaneous	450	400	300	200	100	-	-	-
Equals: Current expenditures and gross investment, National Income and Products Accounts Basis	587,585	627,398	669,770	731,701	801,790	862,572	914,071	965,592
Less: Gross investment	92,900	99,552	106,532	116,222	123,244	128,456	131,688	134,195
Equals: Current expenditures, National Income and Products Accounts Basis	494,685	527,846	563,238	615,479	678,546	734,116	782,383	831,397

¹The 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 varying fiscal years. The national income and product account (NIPA) measures shown here are for the fiscal year ending June 30 and the differences arising from restating the Census data to a year ending June 30 are included here.

²Includes revisions in Census *Government Finances, 1992* that have not yet been incorporated into the NIPAs.

source: U.S. Department of Commerce, Bureau of Economic Analysis, www.stat-usa.gov (table 3.19)

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* and www.census.gov/govs/www/index.html.

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.

Budgets of the United States Government—The Budget, which is issued by the Office of Management and Budget (OMB), sets forth the President's comprehensive financial plan and indicates priorities for the federal government. The current budget concept, known as the "unified" budget, is the sum of "on-budget" transactions, which include most receipts and expenditures and trust funds, such as the Unemployment Trust Fund, plus the "off-budget" transactions of Social Security and the postal service. (OMB)

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

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

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

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

Chain-Type Index—Measures of real output and prices are calculated using indices that attempt to equalize them, converting current dollars into constant dollars, using a given base year, thus making them comparable. Chain-type indices are calculated using the weights of adjacent years which are then “chained” (multiplied) together, so that they reflect the changes in relative prices and in the composition of outputs over time. The use of chain-type indices is designed to minimize the “substitution bias” resulting from the use of fixed-weight indices. The “substitution bias” causes an overstatement of growth in the years following the base year, and the understatement of growth for periods before the base year.

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)

Corporation 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 business (when taxes separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

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

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

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, and gross income of commercial activities. Excludes amounts received from other governments (*see Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current 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 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 Expenditures—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditures other than intergovernmental expenditures.

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

Documents 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 institution (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 extensions services and experiment stations are classified under *Natural Resources* and hospitals serving the public and 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 school 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 and 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 leave status, and persons paid on a per meeting, annual, semiannual, or quarterly basis. Unpaid officials, pensioners, persons whose work is performed on 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.

Expenditures—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 for 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 Grants-in-Aid—Net payments from the federal government to state and local governments to help finance state and local governments 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 agency of the government.

Fiscal Year—The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operation and closes its books. Most government fiscal year ends 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. Included 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 Expenditures—All government expenditures other than the specifically enumerated kinds of expenditures 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 investments, 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 board 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.

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

GNP Implicit Price Deflator—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. Non-taxes 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 earning 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 sys-

tem 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 of 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 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 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 non-business privilege, at a flat rate or measured by such basis 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 alcohol 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 (racetracks, 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 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 non-commercial hunting and fishing license and shipping permits.

Motor Vehicles—License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross re-

ceipts 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*.

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 tuition 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.

Sales 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 paper.

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 19-5* (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. OASIDI 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 Assessment—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 government. The current surplus of government enterprises is their current operating revenue and subsidies received from other levels of government less 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 (If 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*.

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 nonmilitary grants to foreign governments in cash and in kind, and U.S. Government transfers payments, mainly retirement benefits, to former residents of the United States. (BEA)

Transfers 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; veteran's 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 to employees during the period of their employment, and any interest on such amounts. Also includes any transfer of investment holdings or reimbursements for benefits paid where another pension fund assumes responsibility for direct benefit payment to retirees.

Sources

The Economic Report of the President, 1996 & 1997

Federal Funds Information for States
400 North Capitol Street, NW, Suite. 299
Washington, DC 20001-1511
(202) 624-5849

National Association of State Budget Officers
444 North Capitol Street, NW, Ste. 229
Washington, DC 20001
(202) 624.5382
State Expenditure Report, various years

**U.S. Advisory Commission
on Intergovernmental Relations**
Washington, DC 20575
Donna E. Schwartz
(202) 523 8019
Significant Features of Fiscal Federalism, various years

**U.S. Department of Commerce
Bureau of the Census**
Washington, DC 20233
Governments Division
(301) 763-7664
www.census.gov/govs/www/index.html

Compendium of Public Employment, Census of Governments,
various years

Federal Expenditures by State, Fiscal Years 1991, 1992, and
1993

Finances of Employee Retirement Systems
of State and Local Governments, various years

Government Finances: 1991-92 (preliminary) and earlier years

Historical Statistics of the United States: Colonial Times to 1970,
Part 2
Historical Statistics on Governmental Finances
and Employment, Census of Governments, various years
Projections of the Population of the States by Age, Sex and Race,
1988-2010
Current Population Reports, Series P-25, No. 1018
Public Employment: 1992 and earlier editions
State Government Finances: 1992 and earlier editions
Statistical Abstract of the United States, 1995 & 1996

**U.S. Department of Commerce
Bureau of Economic Analysis**
Washington, DC 20230
(202) 523-0777
www.STAT-USA.gov

Government Transactions. Methodological Papers:
U.S. National Income and Product Accounts

National Income and Product Accounts of the United States,
1929-1982

Survey of Current Business, April and August, various years

U.S. Office of Management and Budget
Washington, DC 20500
Information Center
(202) 395-3090

Budget Baselines, Historical Data, and Alternatives for the Future,
January 1993

The Budget of the United States Government, FY 1996 & 1997

Notes

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)

Index

ALL REFERENCES ARE TO TABLE NUMBERS

Administration, state rankings, expenditures, R-10

Alcoholic beverages, state rankings, revenues, R-5

Budget, federal, receipts, outlays, surplus or deficit, debt, 1789-1994, 5

Business taxes, 1965-1994
federal, 6-7
state and local, 8-9

Charges and miscellaneous general revenues

federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
local general expenditures, FY 1994, 75-78
local general revenues, by source, 1948-1994, 33-34
local general revenues, FY 1994, 60-63
state and local general revenues, FY 1994, 47-50
state and local revenues and expenditures, by character, object, and function, 1965-1994, 28-30
state general revenues, by source, 1948-1994, 3 1-32
state general revenues, FY 1994, 54-57
state rankings, revenues, R-5

Cities

federal, state, and local direct general expenditures, 1955-1994, 45-46
federal, state, and local tax revenues, by government, 1967-1994, 36
state intergovernmental expenditures by function, 1954- 1994, 14
by function and state, FY 1994, 16-17
by type of government, FY 1994, 15

Consumer Price Index, 1929-1993, 1

Corporation income tax (see income tax, corporation)

Corrections

federal expenditures, by character, object, and function, 1965-1994, 25-27
federal, state, and local expenditures, by character, object, and function, 1952-1994, 24
state and local expenditures, by character, object, and function, 1965-1994, 28-30
state intergovernmental expenditures
by function, 1954-1994, 14
by function and state, FY 1994, 16-17
state rankings, expenditures, R-9
total government expenditures, 1927-1994, 21-23

Counties

direct general expenditures, 1965-1994, 45-46
federal, state, and local tax revenues, by government, 1967-1994, 36
state intergovernmental expenditures, FY 1994, 15

Customs duties, 6-7, 25-27, 35

Debt

federal, 1789-1994, 5
federal, state, and local, 1929-1994, 88
interest payments, 24-27
local, by type and per capita, 89-90, 93-94
state, by type and per capita, 89-92
state rankings, expenditures, R-10

Defense, expenditures, 6, 24-27

Deficit

federal, 5-7
state and local, 8

Direct expenditures (see expenditures, direct)

Economic indicators, selected national, 1929-1995, 1

Education

federal expenditures, by character, object, and function, 1965-1994, 25-27
federal, state, and local expenditures, by character, object and function, 1965-1994, 24
local general expenditures, by function, 1948-1994, 43-44
local general expenditures, FY 1994, 75-78
state and local expenditures, by character, object and function, 1965-1994, 28-30
state and local general expenditures, by function, 1948-1994, 39-40
state and local general expenditures, FY 1994, 65-68
state general expenditures, by function, 1948-1994, 41-42
state general expenditures, FY 1994, 72-75
state intergovernmental expenditures,
by function, 1954-1994, 14
by function and state, FY 1994, 16-17, 71-74
state rankings, expenditures, R-6-7
title 1 grants to localities, 1991-1995, 105

Employment (see public employment)

Excise taxes, 1965-1993, 6-7

Expenditures (see also corrections, education, health and hospitals, highways, housing and community development, police, public welfare)

cities

federal, state, and local direct general expenditures, 1965-1993, 45-46
federal, state, and local tax revenues, by government, 1967- 1993, 36
state intergovernmental expenditures, FY 1994, 15-17

counties

federal, state, and local direct general expenditures, 1965-1994, 45-46
federal, state, and local tax revenues, by government, 1967-1994, 36
state intergovernmental expenditures, FY 1994, 15-17

direct

federal, state, and local general, 1965-1994, 45-46
state and local general
as a percentage of personal income, 1942-1994, 70

total and per capita, 1965-1994, 69
state and local general, FY 1994, 65-68
total government, 1927-1994, 21-23

federal

by character, object, and function, 1965-1994, 24-27
by state, FY 1993, 12
direct general expenditures, 1965-1994, 45-46
expenditures, 1965-1995, 6-7
grants-in-aid
by function, 1965-1994, 11
by state, with percentage change, 1988-1995, 13
in relation to federal, state, and local outlays and GDP, 1955-1994, 10
total government, 1927-1994, 21-23

general

federal, state, and local direct, 1965-1994, 45-46
federal, state, and local, by character, object and function, 1965-1994, 24
local general, by function, 1948-1994, 43-44
local general, FY 1994, 75-78
state general, by function, 1948-1994, 31-32
state general, FY 1994, 71-74
state and local general, by function, 1948-1994, 41-42
state and local direct, 1965-1994, 69-70

intergovernmental

federal, by state, FY 1993, 12
federal grants-in-aid
by function, 1965-1994, 11
by state, with percentage change, 1988-1993, 13
in relation to federal, state, and local outlays and GDP, 1955-1994, 10
federal Medicaid matching ratios, 1966-1995, 101
local general, FY 1994, 75-78
state and local general, FY 1994, 65-68
state expenditures to local government
by function, 1965-1994, 14
by function and state, FY 1994, 16-17, 71-74
by type of government, 15
state general, FY 1994, 72-75
state rankings, R-1
total government, 1927-1994, 21-23

local

federal, state, and local direct general, 1955-1994, 45-46
general, by function, 1948-1994, 43-44
general, FY 1994, 75-78
Medicaid, 1991-1995, 104
state and local revenues and expenditures, by character, object, and function, 1965-1994, 28-30
total government, 1927-1994, 21-23

school districts

federal, state, and local direct general, 1965-1994, 45-46
state intergovernmental expenditures, by type of government, FY 1994, 15

special districts

federal, state, and local direct general, 1965-1994, 45-46
state intergovernmental expenditures, by type of government, FY 1994, 15

state

federal, state, and local direct general, 1955-1994, 45-46
general, by function, 1948-1994, 41-42
general, FY 1994, 71-74
intergovernmental
by function, 1954-1994, 14
by function and state, FY 1994, 16-17, 72-75
by type of government, FY 1994, 15
total government, 1927-1994, 21-23

state and local

federal, state, and local direct general, 1955-1994, 45-46
general, by function, 1948-1994, 41-42
general expenditures, FY 1994, 65-68
revenues and expenditures, by function, 1965-1994, 28-30

Federal aid (see expenditures, intergovernmental, and revenues, intergovernmental)

Federal government

customs duties, 6-7, 24-25, 36
debt, 1789-1994, 5, 36, 39
direct general expenditures, 1955-1994, 45-46
excise taxes, 1965-1993, 6-7
expenditures and revenues, by character, object and function, 1965-1994, 37
expenditures, by state, FY 1993, 12
federal, state, and local tax revenues, by government, 1965-1994, 36
gift and death taxes, 6-7, 35, 37-38
grants-in-aid
by function, 1965-1994, 11
by state, with percentage change, 13
in relation to total federal, state, and local outlays and GNP, 1955-1994, 10
income taxes, corporation and individual, 6, 24-27, 35-38
intergovernmental expenditures, 12, 21-23
Medicaid matching ratios, 1995-1997, 101
receipts and expenditures, 1965-1995, 6-7
revenues and expenditures, by character, object and function, 1965-1994, 24-27
sales and gross receipts taxes, 35, 37-38
tax revenues, by source, average annual increase or decrease, 1965-1994, 37-38
total government expenditures, 1927-1994, 21-23
total government revenues, 1927-1994, 18-20

General expenditures (see expenditures, general)

General revenues (see revenues, general)

Gift and death taxes

federal receipts and expenditures, 1965-1993, 6-7
federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
federal, state, and local revenues and expenditures, by function, 1965-1994, 24
federal, state, and local tax revenues, by source, 1948-1994, 35
state and local receipts and expenditures, 1965-1993, 8-9
state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
state rankings, revenues, R-6

Grants-in-aid (see expenditures, intergovernmental, and revenues, intergovernmental)

Gross Domestic Product, 1

Gross National Product, 1

Gross receipts taxes (see sales and gross receipts taxes)

Health and hospitals

federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
local general expenditures, by function, 1948-1994, 43-44
local general expenditures, FY 1994, 75-78
state and local general expenditures, by function, 1948-1994, 39-40
state and local general expenditures, FY 1994, 65-68
state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
state general expenditures, by function, 1948-1994, 41-42
state general expenditures, FY 1994, 71-74
state intergovernmental expenditures by function, 1954-1994, 14
by function and state, FY 1994, 16-17, 71-74
state rankings, expenditures, R-7

Highways

federal grants to states, 1991-1995, 103
federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
federal, state, and local expenditures, by character, object and function, 1965-1994, 24
local general expenditures, by function, 1948-1994, 43-44
local general expenditures, FY 1994, 75-78
state and local general expenditures, by function, 1948-1994, 39-40

- state and local general expenditures, FY 1994, 65-68
- state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
- state expenditures to local government
 - by function, 1954-1994, 14
 - by function and state, FY 1994, 16-17
- state general expenditures, by function, 1948-1994, 41-42
- state general expenditures, FY 1994, 72-75
- state intergovernmental expenditures by function, 1954-1994, 14
 - by function and state, FY 1994, 16-17, 71-74
- state rankings, expenditures, R-8
- Housing and community development**
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
 - state intergovernmental expenditures
 - by function, 1954-1994, 14
 - by function and state, FY 1994, 16-17, 71-74
 - state rankings, expenditures, R-10
- Income tax, corporation**
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - federal, state, and local tax revenues, by source, 1948-1994, 35, 37-38
 - local general revenues, FY 1994, 60-63
 - state and local general revenues, by source, 1948-1994, 31, 33, 35
 - state and local general revenues, FY 1994, 47-50
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
 - state general revenues, FY 1994, 54-57
 - state rankings, revenues, R-3
- Income tax, individual**
 - federal receipts and expenditures, 1950-1995, 6-7
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - federal, state, and local tax revenues, average annual increase or decrease, 1965-1994, 37
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - local general revenues, by source, 1948-1994, 33-34
 - local general revenues, FY 1994, 60-63
 - state and local general revenues, by source, 1948-1994, 31, 33, 35
 - state and local general revenues, FY 1994, 47-50
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
 - state and local receipts and expenditures, 1965-1993, 8-9
 - state general revenues, by source, 1948-1994, 31-32
 - state general revenues, FY 1994, 54-57
 - state rankings, revenues, R-2
- Inspection and regulation**, state rankings, expenditures, R-9
- Intergovernmental expenditures** (see expenditures, intergovernmental)
- Intergovernmental revenues** (see revenues, intergovernmental)
- Local government** (see also state and local government)
 - cities*
 - federal, state, and local direct general expenditures, 1955-1994, 45-46
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - state intergovernmental expenditures, FY 1994, 15-17
 - counties*
 - direct general expenditures, 1955-1994, 45-46
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - state intergovernmental expenditures, FY 1994, 15-17
 - debt
 - by type, FY 1994, 89-94
 - federal, state, and local, 1929-1994, 88
 - federal, state, and local direct general expenditures, 1955-1994, 45-46
 - general expenditures, by function, 1948-1994, 43-44
 - general expenditures, FY 1994, 75-78
 - general revenues, by source, 1948-1994, 33-34
 - general revenues, FY 1994, 60-63
 - income taxes, 35, 37-38, 60-63, 68
 - intergovernmental revenues, 28-30, 33-34
 - property taxes, 35, 37-38, 53, 60-64, 68
 - receipts and expenditures, 1965-1993, 8-9
 - sales and gross receipts taxes, 35, 37-38, 60-63, 68
 - state and local retirement systems, 85-87
 - school districts*
 - federal, state, and local direct general expenditures, 1965-1994, 19-20
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - state intergovernmental expenditures, FY 1994, 15-17
 - special districts*
 - federal, state, and local direct general expenditures, 1965-1994, 45-46
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - state intergovernmental expenditures, FY 1994, 15-17
 - state and local tax revenues, 1965-1994, 51-52
 - tax revenues, average annual increase or decrease, 1967-1994, 37
 - tax revenues, by government, 1965-1994, 36
 - tax revenues, by source, 1948-1994, 33-35
 - total government expenditures, 1927-1994, 21-23
 - total government revenues, 1927-1994, 18-20
 - townships*
 - federal, state, and local direct general expenditures, 1965-1994, 45-46
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - state intergovernmental expenditures, FY 1994, 15-17
 - Lotteries**, state, comparison of revenues, 1980- 1994, 58-59
 - Medicaid**
 - federal matching ratios, 1995-1997, 101
 - federal grants to states, 1991-1995, 104
 - Medicare**
 - hospital insurance (HI), 1991-1995, 100
 - supplemental medical insurance, 1991-1995, 99
 - Miscellaneous revenues** (see charges and miscellaneous general revenues)
 - Motor fuels**, state rankings, revenues, R-4
 - Motor vehicle taxes**, 37-38
 - Payments to individuals**, 8, 10, 12
 - Payrolls and earnings** (see public employment)
 - Personal income**
 - by year, 1929-1995, 1
 - percentage change and per capita, by state, 1970-1995, 3-4
 - Personal income tax** (see income tax, individual)
 - Police**
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - local general expenditures, by function, 1948-1994, 43-44
 - local general expenditures, FY 1994, 75-78
 - state and local general expenditures, by function, 1948-1994, 39-40
 - state and local general expenditures, FY 1994, 65-74
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30

- state general expenditures, by function, 1948-1994, 41-42
- state general expenditures, FY 1994, 71-74
- state rankings, expenditures, R-8
- Population**, percentage change, by state, 1950-1993, 2
- Procurement**
 - federal receipts and expenditures, 1955-1993, 6-7
 - state and local receipts and expenditures, 1950-1993, 8-9
- Property taxes**
 - as a percentage of state and local taxes, 1965-1994, 53
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - federal, state, and local tax revenues, average annual increase or decrease, 1965-1994, 37
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - local general revenues, by source, 1948-1994, 33-35
 - local general revenues, FY 1994, 60-63
 - state and local general revenues, by source, 1948-1994, 31, 33, 35
 - state and local general revenues, FY 1994, 47-50
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
 - state general revenues, by source, 1948-1994, 3 1-32, 35
 - state general revenues, FY 1994, 54-56
- Public employment**
 - employees, federal
 - full-time equivalent, 1952-1994, 79
 - percentage change and distribution, 1929-1994, 80
 - employees, state and local
 - full-time equivalent per 10,000 population, 1965-1994, 84
 - percentage change and distribution, 1929-1994, 80
 - payrolls, state and local
 - annual full-time earnings, 1965-1994, 83
 - as a percentage of state personal income, 1965-1994, 82
 - retirement systems, state and local, 85-87
- Public welfare**
 - family support payments to states, 1991-1995, 98
 - federal expenditures, select domestic assistance programs, FY 1994, 95-97
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - food stamps, FY 1991-1995, 102
 - local general expenditures, by function, 1948-1994, 43-44
 - local general expenditures, FY 1994, 75-78
 - state and local general expenditures, by function, 1948-1994, 39-40
 - state and local general expenditures, FY 1994, 65-68
 - state and local revenues and expenditures, by character, object and function, 1965-1994, 28-30
 - state expenditures to local government
 - by function, 1954-1994, 14
 - by function and state, FY 1994, 16-17
 - state general expenditures, by function, 1948-1994, 41-42
 - state general expenditures, FY 1994, 71-74
 - state intergovernmental expenditures, FY 1994, 15-17, 71-74
 - state rankings, expenditures, R-7
- Retirement systems**, state and local
 - cash and investment holdings, 87
 - receipts, percentage change, 1975-1994, 85-86
- Revenues** (see also charges; income tax, corporation; income tax, individual; sales and gross receipts taxes; property taxes)
 - cities*
 - federal, state, and local tax revenues, by government, 1967-1994, 36
 - counties*
 - federal, state, and local tax revenues, by government, 1967- 1994, 36
 - federal*
 - federal, state, and local, by character, object and function, 1965-1994, 24
 - federal, state, and local tax revenues, by source
 - as a percentage of GDP, 1965-1994, 38
 - average annual increase or decrease, 1965-1994, 37
 - total, 1967-1994, 35
 - federal, state, and local tax revenues, by government, 1967-1994, 36
 - receipts, 1965-1993, 6-7
 - total government, 1927-1994, 18-20
 - intergovernmental*
 - federal grants-in-aid to state and local governments
 - by function, 1965-1994, 11
 - by state, with percentage change, 1988-1993, 13
 - local general revenues, by source, 1948-1994, 33-34
 - local general revenues, FY 1994, 60-63
 - state and local general revenues, by source, 1948-1994, 31, 33, 35
 - state and local general revenues, FY 1994, 54-57
 - state general revenues, by source, 1948-1994, 31-32
 - state general revenues, FY 1994, 54-57
 - total government, 1927-1994, 18-20
 - local*
 - federal grants-in-aid to state and local governments by function, 1965-1994, 11
 - by state, with percentage change, 13
 - federal, state, and local tax revenues, by source, 1965-1994, 37-38
 - federal, state, and local tax revenues, by government, 1967-1994, 36
 - general revenues, by source, 1948-1994, 33-34
 - general revenues, FY 1994, 60-63
 - property taxes as a percentage of local tax revenues, 1965-1994, 64
 - property taxes as a percentage of state and local tax revenues, 1965-1994, 53
 - state and local tax revenues, 1965-1994, 5 1-52
 - total government, 1927-1994, 18-20
 - school districts*
 - federal, state, and local tax revenues, by government, 1957-1994, 36
 - special districts*
 - federal, state, and local tax revenues, by government, 1967-1994, 36
 - state*
 - federal grants-in-aid to state and local governments
 - by function, 1965-1994, 11
 - by state, with percentage change, 1988-1993, 13
 - state and local*
 - federal grants-in-aid
 - by function, 1965-1994, 11
 - by state, with percentage change, 13
 - general revenues, by source, 1948-1994, 31, 33, 35
 - general revenues, FY 1994, 47-50
 - property taxes as a percentage of state and local taxes, 1965-1994, 53
 - receipts, 1965-1993, 8-9
 - revenues and expenditures, by character, object and function, 1965-1994, 24, 28-30
 - tax revenues, 1965-1994, 5 1-52
 - townships*
 - federal, state, and local tax revenues, by government, 1965-1994, 36
- Sales and gross receipts taxes**
 - federal revenues and expenditures, by character, object and function, 1965-1994, 25-27
 - federal, state, and local revenues and expenditures, by character, object and function, 1965-1994, 24
 - federal, state, and local tax revenues, average annual increase or decrease, 1953-1994, 37
 - federal, state, and local tax revenues, by government, 1965-1994, 36
 - federal, state, and local tax revenues, by source, 1948-1994, 35
 - local general revenues, by source, 1948-1994, 43-44
 - local general revenues, FY 1994, 6 1-63
 - state and local general revenues, by source, 1948-1994, 31, 33, 35

state and local general revenues, FY 1994, 47-50
state and local revenues and expenditures, by character,
object and function, 1965-1994, 28-30
state general revenues, by source, 1948-1994, 31-32
state general revenues, FY 1994, 54-57
state rankings, revenues, R-3 School districts
direct general expenditures, 1965-1994, 45-46
federal, state, and local tax revenues, by government,
1965-1994, 36
state intergovernmental expenditures, FY 1994, 15-17

Sewerage and Sanitation

federal, state, and local direct general expenditures,
1955-1994, 45-46
state and local revenues and expenditures, by character, object
and function, 1965-1994, 28-30
state intergovernmental expenditures, FY 1994, 15-17

Social insurance funds

federal revenues and expenditures, by character, object and
function, 1965-1994, 25-27
federal receipts and expenditures, 1965-1993, 6-7
federal, state, and local revenues and expenditures, by
character, object and function, 1965-1994, 24
state and local receipts and expenditures, 1965-1993, 8-9
state and local revenues and expenditures, by character,
object and function, 1965-1994, 28-30

Special districts

federal, state, and local direct general expenditure,
1955-1994, 45-45
federal, state, and local tax revenues, by government,
1967-1994, 36
state intergovernmental expenditures, FY 1994, 15-17

State and local government

direct general expenditures
1955-1994, 45-46
1965-1994, 69-70
earnings, estimated, for full-time employees, 82-83
employees, full time and full-time equivalent, 79-81
general expenditures, by source, 1948-1994, 39-40
general expenditures, FY 1994, 65-68
general revenues, by source, 1948-1994, 31, 33, 35
general revenues, FY 1994, 47-50
property taxes as a percentage of state and local taxes,
1965-1994, 53
revenues and expenditures, by character, object, and function,
1965-1994, 24, 28-30
receipts and expenditures, 1965-1993, 8-9
tax revenues, 1965-1994, 51-52

State government (see also state and local government)

debt, 89-92
federal expenditures, by state, FY 1993, 12
federal grants-in-aid to state and local governments
by function, 1965-1994, 11
by state, with percentage change, 13
federal, state, and local direct general expenditures,
1955-1994, 45-46
general expenditures, by source, 1948-1994, 41-42
general expenditures, FY 1994, 7 1-74
general revenues, by source, 1948-1994, 31-32
general revenues, FY 1994, 54-57
gift and death taxes, 37-38
income taxes, 35, 37-38, 54-57, 68
intergovernmental expenditures
by function, 1954-1994, 14
by function and state, FY 1994, 16-17, 71-74
lotteries, 1980-1994, 58-59
motor vehicles taxes, 37-38
property taxes, 53, 54-57, 68

rankings, by state,
state-local expenditures, per capita and as a percentage
of personal income, R-6—R-10
state-local revenues, per capita and as a percentage of
personal income, R-1—R-5
receipts and expenditures, 1965-1993, 8-9
sales and gross receipts taxes, 35, 37-38, 54-57
state and local tax revenues, 1965-1994, 51-52
tax revenues, average annual increase or decrease,
1965-1994, 37
tax revenues, by government, 1967-1994, 36
tax revenues, by source, 1948-1994, 3 1-32, 35, 38
total government expenditures, 1927-1994, 21-23
total government revenues, 1927-1994, 18-20

State rankings

state-local expenditures
administration, R-10
community development, R- 10
corrections, R-9
education, R-6-7
debt, interest payments, R-10
fire, R-8
general, R-6
health and hospitals, R-7
highways, R-8
housing, R-10
inspection and regulation, R-9
police, R-8
public welfare, R-7
sewerage and sanitation, R-9
state-local revenues
alcoholic beverages tax, R-5
all tax, R-2
federal aid, R-1
general (total and own-source), R-1
gift and death, R-6
income tax, corporation, R-3
income tax, individual, R-2
miscellaneous, R-5
motor fuels tax, R-4
property tax, R-2
sales and gross receipts tax (general and selective), R-3
tobacco products tax, R-4
user charges, R-5
utilities tax, R-4

Taxes (see revenues and specific taxes)

Tobacco products

federal revenues and expenditures, by character, object and
function, 1965-1994, 25-27
state rankings, revenues, R-4

Townships

federal, state, and local direct general expenditures,
1955-1994, 45-46
federal, state, and local tax revenues, by government,
1967-1994, 36
state intergovernmental expenditures, FY 1994, 15-17

Transit subsidies

state intergovernmental expenditures, FY 1994, 15-17

User charges (see charges and miscellaneous general revenues)

Utilities

federal revenues and expenditures, by character, object and
function, 1965-1994, 24, 28-30
state rankings, revenues, R-4







ISSN 0146-9002

