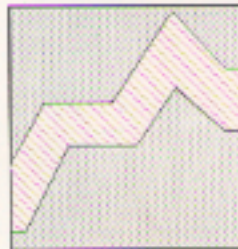
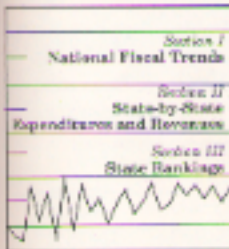
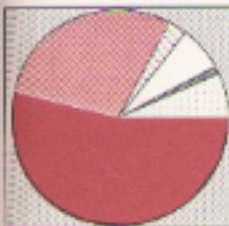


**Significant  
Features  
of Fiscal  
Federalism  
1988 Edition  
Volume II**



**acir**

ADVISORY  
COMMISSION ON  
INTERGOVERNMENTAL  
RELATIONS

Washington, DC 20078  
July 1988 **MC-155 II**

**Current Members  
of the  
Advisory Commission on Intergovernmental Relations**

(June 1988)

**Private Citizens**

**James S. Dwight, Jr.**, Arlington, Virginia  
**Daniel J. Elazar**, Philadelphia, Pennsylvania  
**Robert B. Hawkins, Jr.**, *Chairman*, San Francisco, California

**Members of the U.S. Senate**

**David Durenberger**, Minnesota  
**Carl Levin**, Michigan  
**James R. Sasser**, Tennessee

**Members of the U.S. House of Representatives**

**Sander Levin**, Michigan  
**Jim Ross Lightfoot**, Iowa  
**Ted Weiss**, New York

**Officers of the Executive Branch,  
U.S. Government**

**Andrew H. Card**, Deputy Assistant to the President, Intergovernmental Affairs  
**Ann McLaughlin**, Secretary of Labor  
**Edwin Meese, III**, Attorney General

**Governors**

**John Ashcroft**, Missouri  
**John H. Sununu**, *Vice Chairman*, New Hampshire  
Vacancy  
Vacancy

**Mayors**

**Donald M. Fraser**, Minneapolis, Minnesota  
**William H. Hudnut, III**, Indianapolis, Indiana  
**Robert M. Isaac**, Colorado Springs, Colorado  
Vacancy

**Members of State Legislatures**

**John T. Bragg**, Deputy Speaker, Tennessee House of Representatives  
**Ross O. Doyen**, Kansas Senate  
**David E. Nething**, North Dakota Senate

**Elected County Officials**

**Philip B. Elfstrom**, Kane County, Illinois, County Commission  
**Harvey Ruvin**, Metropolitan Dade County, Florida, County Commission  
**Sandra Smoley**, Sacramento County, California, Board of Supervisors

**Significant  
Features  
of Fiscal  
Federalism  
1988 Edition**

**Volume II**

**acir**

ADVISORY  
COMMISSION ON  
INTERGOVERNMENTAL  
RELATIONS

Washington, DC 20575

July 1988

**M-155 II**

## Preface

During the past 29 years, the U.S. Advisory Commission on Intergovernmental Relations has collected and analyzed a considerable body of information pertaining to federal, state, and local government fiscal relations. Throughout these nearly three decades, the ACIR's *Significant Features of Fiscal Federalism* has provided detailed public finance and employment information to policymakers, academics, journalists, and other public policy researchers.

Commencing with the 1988 edition, *Significant Features* is being released in two volumes. Volume I of the 1988 edition—published in late December 1987—contains new as well as revised data on tax rates for federal, state, and local governments. Included in Volume I is information on federal, state, and local government taxes on individual income—including material relating to tax rates, bases, exemptions, exclusions and deductions—corporation income, general sales, cigarettes, alcoholic beverages, gasoline, estates and gifts, property, property transfers, and automobiles. Additional material includes the dates of adoption of major state taxes, state fiscal year schedules, constitutional limitations on state debt, and state limitations on local government borrowing authority. As with the 1988 edition, future issues of Volume I will be published near the beginning of each calendar year to provide state and local policymakers access to updated information in time for the beginning of their legislative sessions.

Volume II of *Significant Features* contains information that relies, in large part, on the annual survey of government revenues and expenditures compiled by the Governments Division of the U.S. Bureau of the Census. Published near the end of each calendar year, these data are issued too late to be included in Volume I.

Volume II presents federal, state, and local government information on revenues and expenditures, including state-by-state data on the distribution of revenue collections by revenue source, the distribution of expenditures by function, the percentage of particular government functions funded in each state by the federal, state and local governments, and measures of state fiscal centralization of the various government functions. Rankings of state-local revenues and expenditures are also incorporated into Volume II as well updates of the national trends in revenues, expenditures, interest payments and debt for federal, state and local governments.

We believe that a twice-per-year publication schedule for *Significant Features of Fiscal Federalism* reflects ACIR's sensitivity to the need of decisionmakers to have ready access to accurate data in a timely fashion. We trust you will continue to find this publication helpful in your studies of public finance and fiscal federalism.

**Robert B. Hawkins, Jr.,**  
*Chairman*

## Acknowledgments

This edition of *Significant Features of Fiscal Federalism* was prepared by Clay Dursthoff under the supervision of Michael Lawson, both on the staff of the Commission. Mr. Lawson wrote the introductory and summary material for the report.

We are deeply indebted to the Governments Division of the U.S. Bureau of the Census for compiling the data on which much of this report relies. A sincere thanks is due John Coleman, David Kellerman, Henry Wulf and many others at the Governments Division for responding to our neverending stream of questions regarding these data.

Of course, full responsibility for the content and accuracy of this report rests with the Commission and its staff.

**John Kincaid,**  
*Executive Director*

# Contents

<b>Report Highlights</b> .....	<b>1</b>
Are Federal, State, and Local Governments Spending More Than Ever? .....	<b>1</b>
Has Government Debt Reached an All-Time High? .....	<b>1</b>
Has Government Employment Increased Significantly as Well? .....	<b>1</b>
How Does the Number of Employees of Federal, State, and Local Governments Compare? .....	<b>2</b>
How Have the Spending Priorities of the Federal Government Changed Since the 1950s? .....	<b>2</b>
A Decade after the Tax Revolt: Have State and Local Taxes Declined? .....	<b>2</b>
<b>Trends in Fiscal Federalism, 1929-87</b> .....	<b>3</b>
The Dramatic Growth in Total Government Spending .....	<b>3</b>
The Federal Share of Federal-State-Local Spending .....	<b>3</b>
<i>Exhibit 1</i> The Growth in Total Government Expenditures—1929-87: In Per Capita Constant (1982) Dollars .....	<b>4</b>
<i>Exhibit 2</i> The Growth in Total Government Expenditures—1929-87: As Percent of Gross National Product .....	<b>4</b>
<i>Exhibit 3</i> Federal, State, and Local Shares of Governmental Spending— 1929-87 .....	<b>5</b>
The Federal, State and Local Shares of Government Spending for Traditional Domestic Functions .....	<b>6</b>
The Federal Share of Federal-State-Local Government Revenue .....	<b>6</b>
The Changing Composition of U.S. Government Spending .....	<b>6</b>
Trends in Federal, State, and Local Government Debt .....	<b>6</b>
<i>Exhibit 4</i> Federal, State, and Local Share of Traditional Domestic Spending—1942-86 .....	<b>7</b>
<i>Exhibit 5</i> Federal, State, and Local Shares of Governmental Revenue— 1929-87 .....	<b>8</b>
<i>Exhibit 6</i> Federal Government Expenditures, Selected Years, 1954-87 .....	<b>9</b>
Trends in Government Employment .....	<b>10</b>
Trends in Federal Grants to State and Local Governments .....	<b>10</b>
<i>Exhibit 7</i> The Growth in Total Government Debt—1929-86: In Per Capita Constant (1982) Dollars .....	<b>11</b>
<i>Exhibit 8</i> The Growth in Total Government Debt—1929-86: As Percent of Gross National Product .....	<b>11</b>
<i>Exhibit 9</i> The Growth in Government Employment—1929-86 .....	<b>12</b>
<i>Exhibit 10</i> Federal Grants to State and Local Governments in Constant (1982) Dollars—1955-87 .....	<b>13</b>
<i>Exhibit 11</i> Federal Grants as a Percentage of Federal Outlays and State- Local Outlays—1955-87 .....	<b>13</b>
Trends in State Aid to Local Governments .....	<b>14</b>

Trends in the State Share of State-Local Spending .....	14
<i>Exhibit 12</i> State Aid to Local Governments Per \$1.00 of Own-Source Local Revenue, Selected Years 1955-86 .....	15
<i>Exhibit 13</i> State Percentage of State-Local General Expenditure from Own Revenue Sources, Selected Years 1942-86 .....	16
<i>Exhibit 14</i> State Percentage of State-Local General Expenditure from Own Revenue Sources, by State, 1986 .....	17
<i>Exhibit 15</i> State-Local Own-Source Revenue as a Percentage of State Personal Income, Selected Years 1953-86 .....	18
<i>Exhibit 16</i> State-Local Tax Revenue, by Type of Tax, Selected Years 1957-86 ...	19
The Changing Character of State-Local Own-Source Revenue .....	20
The Changing Character and Composition of State and Local Taxes .....	20
<b>Section I—National Fiscal Trends .....</b>	<b>21</b>
<i>Table 1</i> Government Expenditures, from Own Source, Selected Years 1929-87 ...	22
<i>Table 2</i> Government Expenditures, after Intergovernmental Transfers, Selected Years 1929-87 .....	24
<i>Table 3</i> Government Receipts, Selected Years 1929-87 .....	26
<i>Table 4</i> Government Debt, Selected Years 1929-87 .....	28
<i>Table 5</i> Net Interest Payments, Selected Years 1929-87 .....	30
<i>Table 6</i> Federal Government Expenditures, Selected Years 1954-87 .....	32
<i>Table 7</i> Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1989 .....	34
<i>Table 8</i> Federal Grants-in-Aid in Relation to State-Local Outlays, Total Federal Outlays and Gross National Product, 1955-89 .....	35
<i>Table 9</i> Per Capita Federal Expenditure, by Region and State, Fiscal Year 1987 ..	36
<b>Section II—State-by-State Expenditures and Revenues .....</b>	<b>39</b>
<i>(Tables 10-43 are found in Volume I of the 1988 Edition of Significant Features of Fiscal Federaslim)</i>	
<i>Table 44</i> Government Direct General Expenditure, by Level and Type of Government, Selected Years 1955-86 .....	40
<i>Table 45.1</i> Percentage Distribution of State and Local Government General Expenditure, by Function, by Region and State, FY86 .....	41
<i>Table 45.2</i> Percentage Distribution of State Government General Expenditure, by Function, by Region and State, FY86 .....	42
<i>Table 45.3</i> Percentage Distribution of Local Government General Expenditure, by Function, by Region and State, FY86 .....	43
<i>Table 46</i> Per Capita State-local Direct General Expenditures, by Region and State, Selected Years 1957-86 (expressed as a percentage of the U.S. average)	44
<i>Table 47.1</i> State and Local Direct General Expenditure in Relation to State Personal Income, by Region and State, Selected Years 1942-86 ..	45
<i>Table 47.2</i> State and Local Direct General Expenditure in Relation to State Personal Income, by Region and State, Selected Years 1942-86 ..	46
<i>Table 48</i> State-Local Direct General Expenditures: Federal, State and Local Share of Financing, by Region and State, FY86 .....	47
<i>Table 49</i> State Percentage of State-Local General Expenditure from Own Revenue Sources, by Region and State, Selected Years 1942-86 .....	48
<i>Table 50</i> State Percentage of State-Local General Expenditure, from Own Revenue Sources, Total and for Selected Functions, by Region and State, FY86 .	49
<i>Table 51</i> State-Local Direct Expenditure for Public Welfare: Federal, State and Local Share of Finances, by Region and State, FY86 .....	50
<i>Table 52</i> State Percentage of State and Local Expenditure for Public Welfare, from Own Revenue Sources, by Region and State, Selected Years 1942-86 ..	51
<i>Table 53</i> State-Local Direct Expenditure for Highways: Federal, State and Local Share of Finances, by Region and State, FY86 .....	52
<i>Table 54</i> State Percentage of State and Local Expenditure for Highways, from Own Revenue Sources, by Region and State, Selected Years 1942-86 .....	53

<i>Table 55</i>	State-Local Direct Expenditure for Health and Hospitals: Federal, State and Local Share of Finances, by Region and State, FY86	<b>54</b>
<i>Table 56</i>	State Percentage of State and Local Expenditure for Health and Hospitals, from Own Revenue Sources, by Region and State, Selected Years 1942-86	<b>55</b>
<i>Table 57</i>	State-Local Direct Expenditure for Elementary and Secondary Education: Federal, State and Local Share of Finances, by Region and State, School Year 1985-86	<b>56</b>
<i>Table 58</i>	State-Local Direct Expenditure for Elementary and Secondary Education: Federal, State and Local Share of Finances, by Region and State, Selected Years 1960-86	<b>58</b>
<i>Table 59</i>	Federal, State and Local Taxes, by Major Source, 1948-86	<b>60</b>
<i>Table 60</i>	Average Annual Rate of Increase or Decrease (-) in the Receipts from Major Federal, State and Local Taxes, Selected Periods 1953-86	<b>62</b>
<i>Table 61</i>	Federal, State and Local Taxes as a Percentage of Gross National Product, Selected Fiscal Years 1948-86	<b>63</b>
<i>Table 62.1</i>	Tax Revenue by Major Source, by Level and Type of Government, Selected Years 1957-86	<b>64</b>
<i>Table 62.2</i>	Tax Revenue by Major Source, by Level and Type of Government, Selected Years 1957-86	<b>65</b>
<i>Table 62.3</i>	Tax Revenue by Major Source, by Level and Type of Government, Selected Years 1957-86	<b>66</b>
<i>Table 63</i>	Percentage Distribution of State-Local General Revenue, by Source, by Region and State, FY86	<b>68</b>
<i>Table 64</i>	Percentage Distribution of State Government Only General Revenue, by Source, by Region and State, FY86	<b>69</b>
<i>Table 65</i>	Percentage Distribution of Local Government Only General Revenue, by Source, by Region and State, FY86	<b>70</b>
<i>Table 66</i>	Per Capita State-Local Tax Collections (indexed to the U.S. average), by Region and State, Selected Years 1953-86	<b>71</b>
<i>Table 67.1</i>	State and Local Tax Revenue in Relation to State Personal Income, by Region and State, Selected Years 1953-86	<b>72</b>
<i>Table 67.2</i>	State and Local Tax Revenue in Relation to State Personal Income, by Region and State, Selected Years 1953-86	<b>73</b>
<i>Table 67.3</i>	State and Local Nontax Revenue in Relation to State Personal Income, by Region and State, Selected Years 1964-86	<b>74</b>
<i>Table 67.4</i>	State and Local Nontax Revenue in Relation to State Personal Income, by Region and State, Selected Years 1964-86	<b>75</b>
<i>Table 68</i>	State Government Percentage of State and Local Tax Revenue, by Region and State, Selected Years 1959-86	<b>76</b>
<i>Table 69</i>	State Personal Income Tax Receipts in Relation to Selected Federal, State, and Local Revenue Items, Selected Years 1953-86	<b>77</b>
<i>Table 70</i>	Local Tax Collections, by Major Source, Selected Years 1902-86	<b>78</b>
<i>Table 71</i>	Property Taxes as a Percentage of Total State-Local Taxes, by Region and State, Selected Years 1942-86	<b>79</b>
<i>Table 72</i>	Local Property Taxes as a Percent of Total Local Tax Collections, by Region and State, Selected Years 1942-86	<b>80</b>
<i>Table 73</i>	State-Local Intergovernmental Revenue, Amount, and in Relation to General Revenue from Own Sources, by Level and Type of Government, Selected Years 1955-86	<b>81</b>
<i>Table 74</i>	Federal Aid in Relation to State-Local Own Source Revenue, Selected Years 1954-86	<b>82</b>
<i>Table 75</i>	State Aid Outlay in Relation to Local Own Source Revenue, Selected Years 1954-86	<b>83</b>
<i>Table 76</i>	Local Government Dependency Index, Selected Fiscal Years 1962-86	<b>84</b>
<i>Table 77</i>	Per Capita Federal Aid by Function, by Region and State, FY86	<b>85</b>
<i>Table 78</i>	Federal and State Aid to Cities Per \$100 of Own Source General Revenue, by Region and State, Selected Years 1975-86	<b>86</b>
<i>Table 79</i>	A Comparison of State Lottery Revenues, Fiscal Years 1980-86	<b>88</b>



<i>Table 80</i>	Representative Tax System Tax Capacity Indices, by Region and State, for 1985 and Selected Prior Years .....	91
<i>Table 81</i>	Representative Tax System Tax Effort Indices, by Region and State, for 1985 and Selected Prior Years .....	92
<i>Table 82</i>	The Growth in, and Percentage Distribution of Public Employment, Selected Years 1929-86 .....	93
<i>Table 83</i>	Public Employment in the United States, Selected Years 1952-86 .....	94
<i>Table 84</i>	Full-Time Equivalent Employment of State and Local Governments Per 10,000 Population, by Region and State, Selected Years 1957-86 ..	95
<i>Table 85</i>	Estimated State-Local Payroll as a Percentage of State Personal Income, by Region and State, Selected Years 1957-86 ..	96
<i>Table 86</i>	Estimated Annual Average Earnings for Full-Time State and Local Employees, by Region and State, Indexed to U.S. Average, Selected Years 1957-86 .....	97
<i>Table 87</i>	State Per Capita Personal Income Indexed to U.S. Average, by Region and State, Selected Years 1929-87 .....	98
<i>Table 88</i>	State Budget Cycle and Fiscal Year Schedule .....	99
<i>Table 89</i>	Balanced Budget Requirements, by Region and State, 1984 .....	100
<i>Table 90</i>	Restrictions on State and Local Government Tax and Expenditure Powers (October 1985) .....	102
<i>Table 91</i>	State Constitutional Limitations on State Borrowing, 1986 .....	104
<i>Table 92</i>	State Constitutional and Statutory Limitations on Local Government Power to Issue General Obligation Long-Term Debt, 1986 .....	106
<i>Table 93</i>	Maximum Monthly Potential Benefits, AFDC and Food Stamps, One-Parent Family of Three Persons, by Region and State, January 1988 ..	112
<b>Section III—State Rankings .....</b>		<b>113</b>
<i>Table R-1</i>	General Revenue, Federal Aid, and Own-Source General Revenue .....	114
<i>Table R-2</i>	All Taxes, Property, and Individual Income Taxes .....	115
<i>Table R-3</i>	Corporation Income, General Sales, and Selective Sales Taxes .....	116
<i>Table R-4</i>	Motor Fuels, Public Utilities, and Tobacco Taxes .....	117
<i>Table R-5</i>	Insurance Premiums, Alcoholic Beverage, and All License Taxes .....	118
<i>Table R-6</i>	Motor Vehicle and Motor Vehicle Operators License, Corporation and Occupation and Business License, and Severance Taxes .....	119
<i>Table R-7</i>	User Charges Revenue, Miscellaneous Revenue, and Interest Earnings ...	120
<i>Table R-8</i>	Rents and Royalties Revenue, Cash and Securities Holdings: Insurance Trusts and Nontrust .....	121
<i>Table R-9</i>	All General Expenditures, Intergovernmental Expenditures to Federal Government, and All Direct General Expenditures .....	122
<i>Table R-10</i>	Direct Education, Elementary and Secondary, and Higher Education Expenditures .....	123
<i>Table R-11</i>	Public Welfare, Health and Hospitals, and Highways Expenditures .....	124
<i>Table R-12</i>	Police and Fire, Corrections, and Protective Inspection and Regulation Expenditures .....	125
<i>Table R-13</i>	Parks and Recreation Expenditures, Sanitation and Sewerage Expenditures, and Interest Payments on General Debt .....	126
<i>Table R-14</i>	State and Local Debt Outstanding at End of Fiscal Year .....	127
<b>Appendix I—Contents: Significant Features of Fiscal Federalism, 1988 Edition, Volume I .....</b>		<b>129</b>
<b>Appendix II—Index to Volumes I and II of Significant Features of Fiscal Federalism, 1988 Edition .....</b>		<b>131</b>

# Report Highlights

Like its many predecessors over the past three decades, this edition of *Significant Features* provides public finance information on federal, state, and local governments in the United States. It is hoped that the following observations, gleaned from the information contained in this publication, will shed light on some of the numerous fiscal issues currently facing citizens and elected officials.

## Are Federal, State, and Local Governments Spending More Than Ever?

**Yes, in absolute dollars.** There has been a steady and massive increase in public sector spending since 1929. When measured in current dollars, total government (federal, state, and local) expenditures rose from \$10 billion in 1929 to over \$1.5 trillion in 1987. (*Table 1*)

**No, as a percentage of Gross National Product.** During 1944 and 1945 (the last years of World War II), federal-state-local government spending represented 49 percent and 44 percent of GNP, respectively. In 1946, it fell to 22 percent of GNP. Since 1946, the general trend has been upward. Government spending, 35.0 percent of GNP in 1987, is near the post-war high of 35.1 percent reached in 1986. (*Exhibit 2; Table 1*)

**Yes, in per capita, inflation-adjusted dollars.** In 1944, at the peak of World War II, federal-state-local governments spent \$4,584 per person (in 1982 dollars). In 1987, expenditures of government equaled \$5,481 per capita.

Not only is the level of government spending remarkable but so, too, is the rate at which it has increased over the past eight years. Spending, adjusted for inflation, increased \$1,138 per capita between 1979 and 1987. In contrast, between 1929 and 1949 total government spending increased by \$1,126 per capita, a 20-year period that included the dislocations of the Great Depression and World War II.

Federal government expenditures account for most of this large increase in spending over the past eight years. Between 1979 and 1987, federal spending

alone rose \$777 per capita, state-local governments, \$361. (*Exhibit 1; Table 1*)

## Has Government Debt Reached An All-time High?

**Yes, in absolute dollars.** As with government spending, there has been a tremendous growth in federal-state-local debt since 1929. In 1929, outstanding debt by all governments equaled \$33 billion. By 1986, the latest year available for combined federal-state-local debt, total debt stood at almost \$2.8 trillion (or \$1,788 billion). The federal government holds the majority of the debt—\$2.130 trillion in 1986 and \$2.355 trillion at the end of 1987. (*Table 4*)

**No, in per capita, inflation-adjusted dollars.** The highest level of per capita, constant dollar debt of federal, state, and local governments was achieved immediately after World War II, when total debt stood at \$10,402 per person (in 1982 dollars). However, outstanding debt for 1986 was quite close to the 1946 figure; total debt at the end of 1986 was \$10,115 per capita. The federal government is responsible for over 76 percent (\$7,725 per capita) of the total debt. (*Exhibit 7; Table 4*)

**No, as a percentage of Gross National Product.** In 1946, total government debt exceeded the GNP for that year; debt equaled 134 percent of GNP (federal debt alone was 127 percent of GNP). For the three-and-a-half decades after its peak in 1946, total debt as a percentage of GNP declined steadily, reaching a low of 45 percent in 1981. Since 1981, debt expressed as a percentage of GNP has increased rapidly. In 1986, total government debt stood at 66 percent of GNP. (*Exhibit 8; Table 4*)

## Has Government Employment Increased Significantly As Well?

**Yes, but . . .** Without question, the absolute number of government employees has grown—from approximately 3.1 million in 1929 to 16.9 million in 1986. Government employment expressed as a percentage of

the U.S. population also has risen considerably over the past 57 years. In 1929, approximately 2.6 percent of the U.S. population was employed by government; a high of 7.1 percent was reached in 1979. By 1986, public employment dropped to 7.0 percent of the U.S. population.

This trebling of government employment, however, is appreciably less than the ten-fold increase in government spending on a per capita, constant dollar basis (see above). This is, in part, because elected officials have created more and larger income transfer programs (e.g., Social Security, unemployment insurance, AFDC, agricultural support programs), programs that pay out substantial sums of money but do not result in a commensurate increase in public employment. Second, this expenditure-employment discrepancy also can be explained partially by productivity improvements in the provision of governmental services (e.g., computerized checkwriting and automated mailing). Third, the use of private contractors to produce goods and services—from trash collection to policy research reports—also helps to explain the somewhat surprising difference between expenditure growth and the more modest increase in public employment. (*Exhibit 9; Table 82*)

### How Does the Number of Employees of Federal, State, and Local Governments Compare?

**Local governments have the most employees by a wide margin.** Throughout the 1929-86 period, local governments employed the largest percentage of government workers (this includes teachers who, in turn, comprise about half of all local government employment). For the years surveyed, local government employees made up between 62 percent (1929) and 50 percent (1949) of all government employment. In 1986, 58 percent of all government employees worked for local governments.

Expressed as a percentage of the U.S. population, local government employment rose from a low of 1.6 percent in 1929 to a high of 4.2 percent in 1979. Federal (civilian) employment has never exceeded 1.5 percent of the population, ranging from a low of 0.5 percent in 1929 to a high of 1.5 percent in 1969. State government employment shows much the same pattern and roughly the same percentages, ranging from a low of 0.5 percent to a high of 1.7 percent in 1986. (*Exhibit 9; Table 82*)

### How Have the Spending Priorities of The Federal Government Changed Since the 1950s?

**Defense, Social Security, and Interest on the Debt.** Surprisingly, these three expenditure functions accounted for approximately the same percentage of the U.S. Budget in 1954 and 1987—in 1954, 71 per-

cent; in 1987, 69 percent.<sup>1</sup> Federal spending for all other functions combined—programs for international aid, space exploration, environmental protection, aid to education, highway and other transportation initiatives, welfare, etc.—was at approximately 30 percent of the federal budget for 1954 and 1987.

Between 1954 and the mid-1970s the proportion of the budget for these three items fell to less than 60 percent. Since the mid-1970s, the proportion of the budget comprised by these functions has risen steadily.

The real story, however, is the changing mix among these three functions. In 1954, 59 percent of the U.S. budget was dedicated to national defense; interest, 7 percent; Social Security, 5 percent. In 1987, national defense had fallen to 28 percent of the budget, while Social Security had shot up to 27 percent and interest had increased to 13 percent. (*Exhibit 6; Table 6*)

### A Decade after the Tax Revolt: Have State and Local Taxes Declined?

**Yes . . . and no.** The widely reported tax revolt of the late-1970s was successful in halting increases in state and local tax revenue; nationwide, state-local tax revenue expressed as a percentage of personal income has dropped by about 1.5 percentage points over the past eight years, falling from 12.8 percent of personal income in 1978 to 11.3 percent in 1986. But this halt did not signal an actual retreat.

Overall levels of *own-source* revenue (i.e., all general revenue except federal grants-in-aid) have remained fairly constant over the same 1978-86 period—holding at approximately 16 percent of state personal income. State and local government officials have replaced tax revenue—income, sales, property, and license taxes—with higher levels of user charge revenue as well as revenue from lotteries, special assessments, mineral royalty fees, and other miscellaneous general revenue.<sup>2</sup> Thus, while it is true that the upward movement of all state-local *own-source* revenue was stopped by the much-heralded tax revolt, the overall level of revenue was not lower in 1986 than it was in 1978. Instead, *tax* revenues—expressed as a percentage of personal income—actually fell but were replaced by higher levels of user charge and miscellaneous general revenue. (*Exhibit 15; Table 67.1*)

#### ENDNOTES

<sup>1</sup>Of course, per capita, constant dollar spending more than doubled over the past three-and-a-half decades (\$1,639 vs. \$3,723) but the total share of the U.S. Budget for these two years has remained almost the same.

<sup>2</sup>Another large source of revenue in the “miscellaneous general revenue” category is in the form of interest. This source of revenue has resulted from improved cash management practices on the part of state and local government officials and higher interest rates.

# Trends In Fiscal Federalism, 1929-87

## The Dramatic Growth in Total Government Spending

There has been a steady and massive increase in public sector spending since 1929. When measured in current dollars, total government (federal, state, and local) expenditures rose from \$10 billion in 1929 to over \$1.5 trillion in 1987. When these figures are adjusted for population growth and inflation, the upward trend is still quite clear. Growth in total government expenditures on a per capita basis and deflated to constant (1982) dollars increased almost ten-fold, from \$585 in 1929 to \$5,475 in 1987 (see *Exhibit 1*). In other words, by 1987, the cost of services provided by federal, state, and local governments came to \$5,475 per person.

When governmental expenditures are expressed as a percentage of Gross National Product to illustrate the presence of the public sector in the overall economy, the upward trend still remains impressive. The public sector accounted for 10 percent of GNP in 1929 and approximately 35 percent in 1987, representing a more than three-fold increase (see *Exhibit 2*). The single sharpest increase came during the ten-year period between 1929 and 1939 when government spending jumped from 10 percent of the GNP to 19 percent.<sup>1</sup>

A significant portion of the initial spurt in the overall growth of government spending can be attributed to federal responses to the impact of the Great Depression and World War II. Between 1929 and 1949, government spending shot upward—from \$585 to \$1,711 per capita (in constant dollars) or from 10 percent to 23 percent of GNP. The initial increase in governmental activities and spending, brought about by the dislocations of the Depression and World War II, left a legacy of expanded expectations of the federal government's role in the economy and domestic policy as well as its new (expansive and expensive) role in the international arena.

Expressed as either per capita constant dollars or as a percentage of GNP, there has been another sharp acceleration of the increase in total government spending in the eight-year period between 1979 and 1987. Real (inflation adjusted) spending increased from \$4,343 to \$5,481 per capita. The increase over this eight-year period was \$1,138; contrast this to the \$1,126 real increase over the 20-year period from 1929 to 1949.

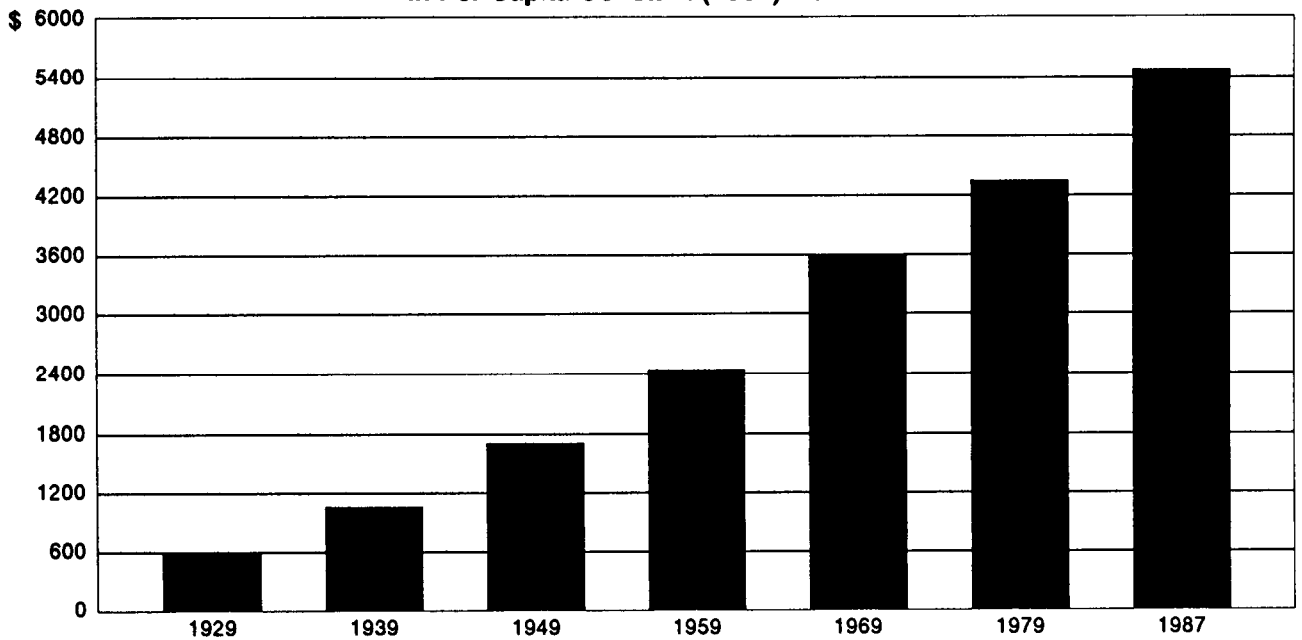
## The Federal Share of Federal-State-Local Spending

Prior to the Depression and World War II, local governments typically spent more than state governments and the federal government combined. In 1929, local governments accounted for 54 percent of all government spending in the United States, compared to 26 percent for the federal government and 20 percent for state governments (see *Exhibit 3*). In 1939, near the end of the Depression, federal government spending had expanded to encompass 51 percent of all government spending. As the federal government's role in economic, social, and international affairs continued to expand, the federal share of government spending reached 70 percent in 1949; it has remained approximately at that level to the present time.<sup>2</sup> *Exhibit 3* not only illustrates the sudden growth in 1929-49 of the proportion of public sector expenditures attributable to the federal government but also the steady growth in the total governmental "pie."<sup>3</sup> Clearly, after the leap between 1929 and 1949 in the federal share, the size of the pie as a whole continued to grow. Yet the shares taken by each of the three government sectors over the past 30 years has remained approximately the same. The shift brought about by the Great Depression and World War II has, to this date, been permanent.

Exhibit 1

## The Growth in Total Government Expenditures – 1929-87 (federal, state, and local)

In Per Capita Constant (1982) Dollars

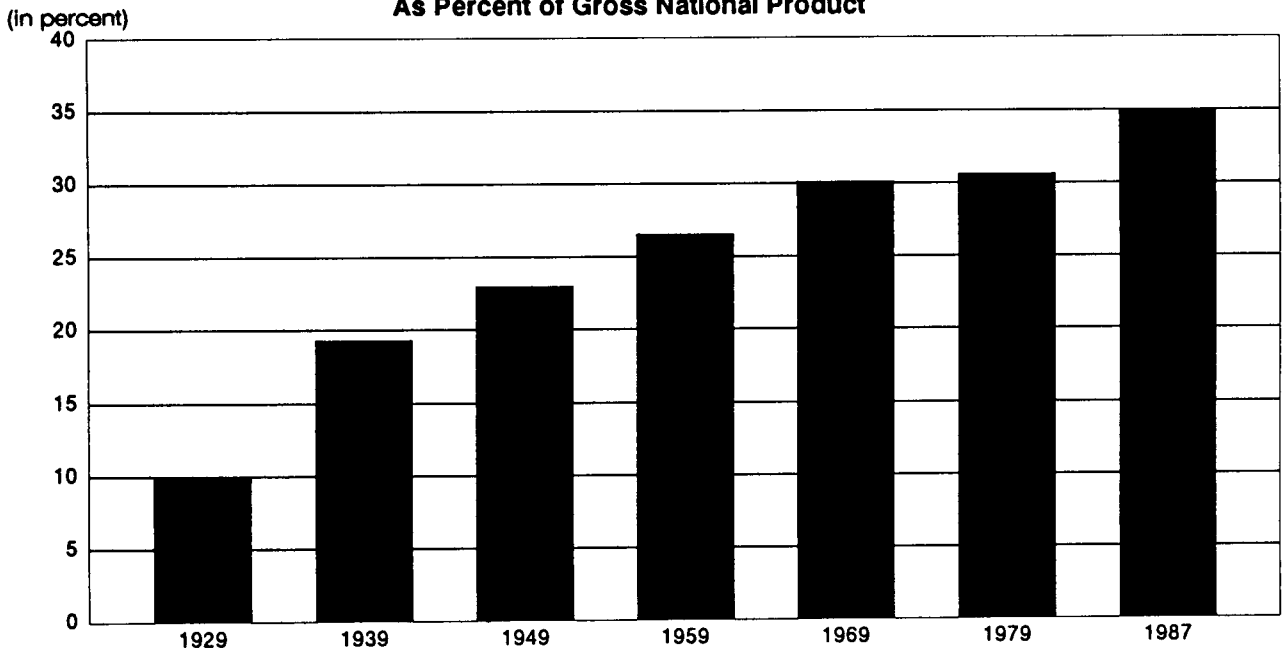


Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II, Table 1, Washington, DC, July 1988.*

Exhibit 2

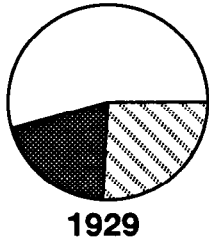
## The Growth in Total Government Expenditures – 1929-87 (federal, state, and local)

As Percent of Gross National Product

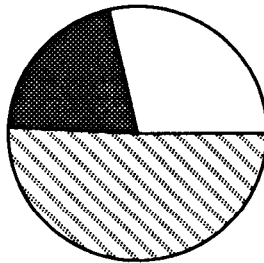


Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II, Table 1, Washington, DC, July 1988.*

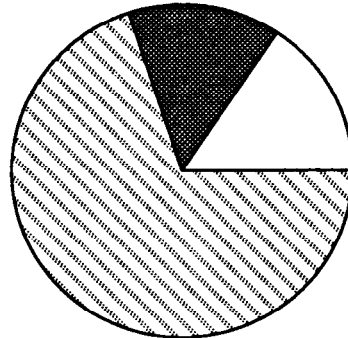
*Exhibit 3*  
**Federal, State, and Local Shares of  
 Governmental Spending\* — 1929-87**  
 (federal, state, and local spending from own source)



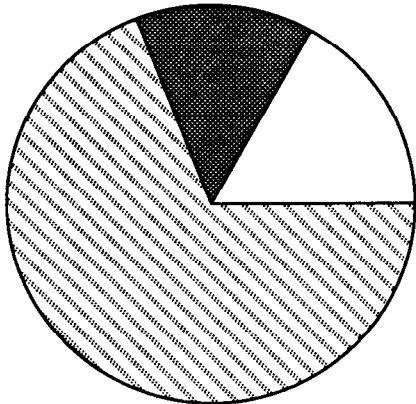
**1929**



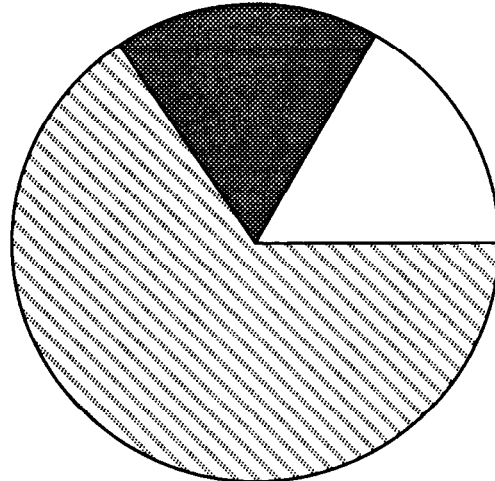
**1939**



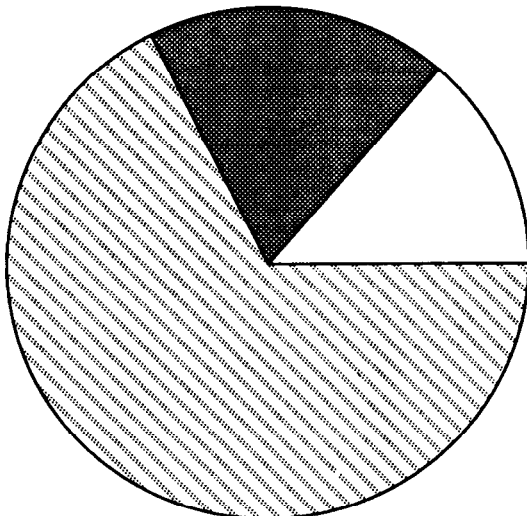
**1949**



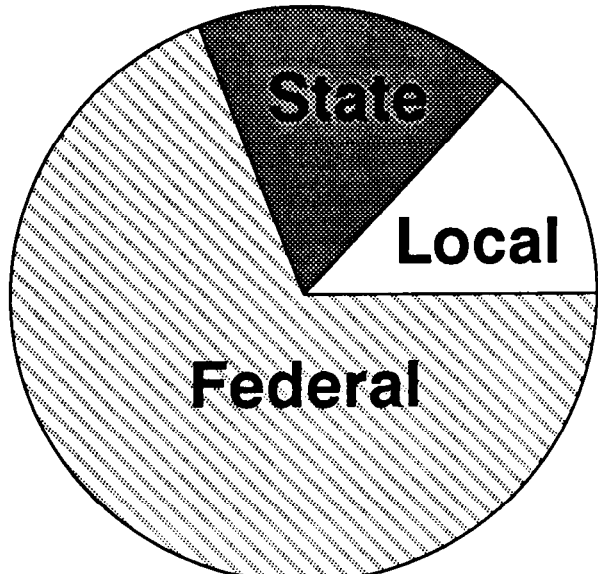
**1959**



**1969**



**1979**



**1987**

\*The area of each pie chart is directly proportional to total government spending (*in per capita, constant dollars*).

Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II*, Table 1, Washington, DC, July 1988.

## The Federal, State and Local Shares of Government Spending for Traditional Domestic Functions

From the era immediately following the Depression up to the present day, most traditional domestic governmental responsibilities have been shared between federal, state, and local governments. [The term "traditional domestic" responsibilities *excludes* spending for national defense, international affairs, the Social Security program, and interest on the federal debt.] *Exhibit 4* displays the total amount of governmental spending for these traditional domestic functions as well as the relative amounts funded by each of the three governmental sectors. As one can observe, all traditional government spending has grown rapidly over the last four decades.

Federal spending for these traditional domestic functions has increased from \$366 per person (in inflation-adjusted [1982] dollars) in 1942 to \$1,224 in 1977. Worthy of note is the surprising fact that real per capita federal spending for traditional domestic functions actually fell in 1986 when compared to 1977—from \$1,224 to \$1,164. This decline in traditional domestic spending (see *Exhibit 4*) compared to the significant growth in *overall* federal government spending as discussed above (see *Exhibit 3*) reflects real increases in spending for national defense and reductions in the constant-dollar level of federal aid to state and local governments. It also illustrates the built-in spending pressures of Social Security and interest on the federal government's debt which, in total, have more than offset the decrease in federal domestic programs.

The greatest percentage of real growth occurred in the state government sector. Per capita state spending increased four-fold over the 1942-86 period, from \$251 to \$1,047. These interesting statistics document the increasingly important role that states have assumed over the last several decades. Similarly, although not quite as dramatic, spending by local government increased in real terms by a factor of three, rising from \$271 per capita to \$842.

Although *Exhibit 3* contains pie charts while *Exhibit 4* contains bar graphs, the reader should note how the federal, state, and local percentages of all government spending compare *when only traditional domestic expenditures are examined*. For this classification of government spending—spending for functions that could conceivably be performed by *either* federal, state, or local governments (or any combination thereof)—federal government spending has never represented more than 45% of all traditional government spending (1977). For three of the five years examined, the federal percentage was less than 40%.

## The Federal Share of Federal-State-Local Government Revenue

As one might expect, the percentage shares of federal, state, and local revenues closely resemble those of expenditures (compare *Exhibit 3* to *Exhibit 5*). However, the size of the expenditure and revenue "pies" are not exactly the same because governmental budgets were not in perfect balance. In some years, government budgets in the aggregate were in surplus—1929, 1969, and 1979—while in others they were in deficit—1939, 1949, 1959, and 1987.

Unlike the federal government share of all government spending—which has remained between 66 and 70 percent for the past 30 years—the federal share of all government revenue has fallen over the same period. Federal spending and revenue represented 70 percent of the total government pie in 1959. By 1979, federal spending represented 68 percent of all government spending while federal revenue had fallen to 65 percent of the total. In 1987, federal spending remained at 68 percent of the total but federal revenue had dropped further still to equal 63 percent of all government revenue. This decline reflects the fact that state and local governments carried modest budgetary surpluses in 1979 and 1987 while the federal government has incurred increasingly large annual deficits.

## The Changing Composition of U.S. Government Spending

*Exhibit 6* displays the relative portions of the federal budget allocated by broad functional area for selected years between 1954 and 1987. After remaining relatively constant at a little less than 7 percent for selected fiscal years 1954-74, net interest paid has almost doubled, and in 1987 represented over 13 percent of the entire federal budget. The increase in the relative share of the budget devoted to Social Security and Medicare rose even more dramatically, increasing from 5 percent of the budget in 1954 to 27 percent in 1987.

Conversely, spending on national defense (excluding international affairs) dropped from 59 percent in 1954 to a low of 24 percent in 1979. In 1987, defense spending represented 28 percent of the federal budget.

Federal grants to state and local governments as a percentage of the budget have fluctuated considerably. In 1954, federal aid accounted for only 4 percent of the budget but by 1979 had risen to over 15 percent. In 1987, federal grants to state and local governments had dropped back to approximately 9 percent of the federal budget.

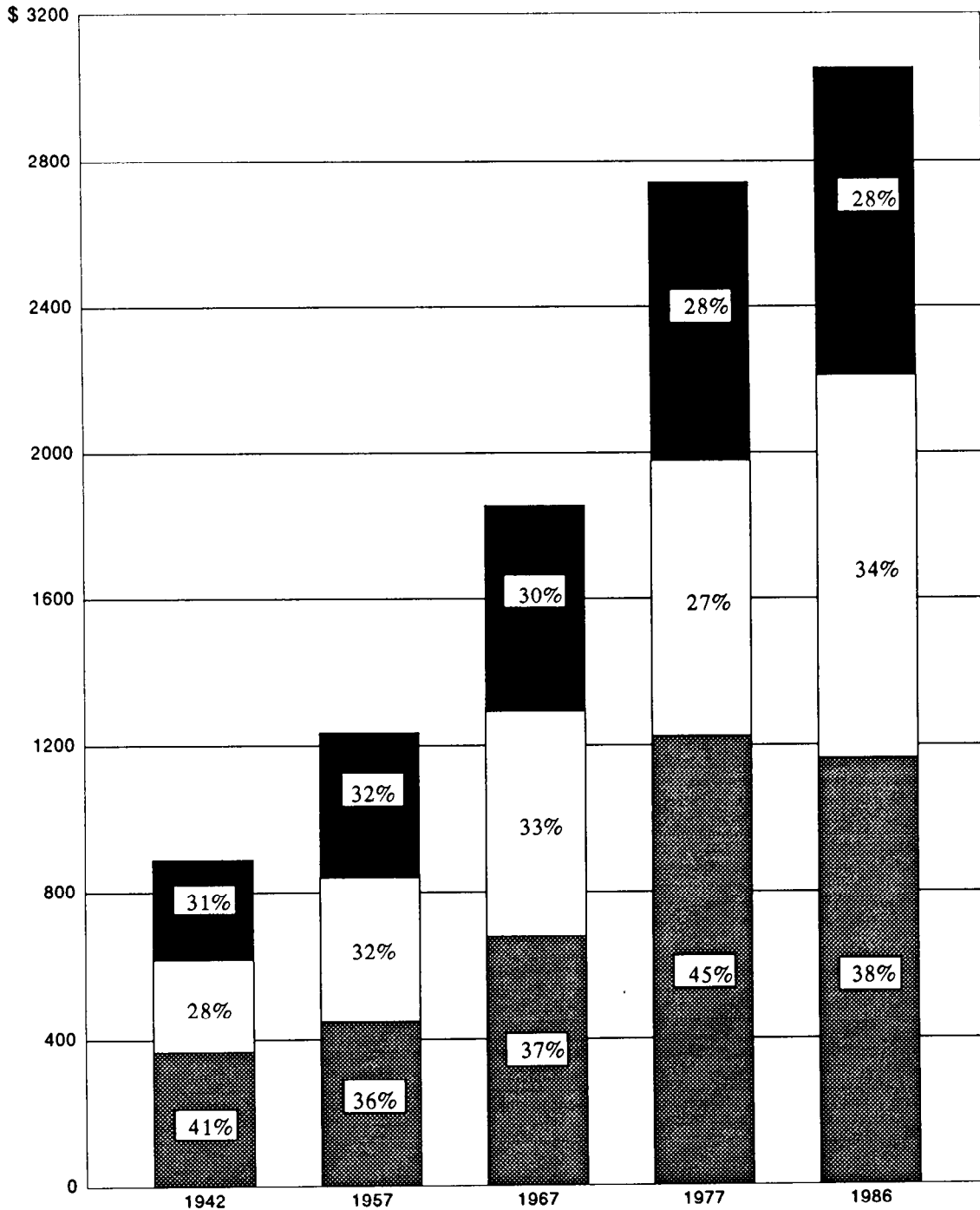
## Trends in Federal, State, and Local Government Debt

The changing nature and magnitude of public sector debt is also an indication of impressive changes in

Exhibit 4

**Federal, State, and Local Share of  
Traditional Domestic Spending\* – 1942-86**  
(total spending, from own source, in *per capita constant [1982] dollars*)

Federal
  State
  Local

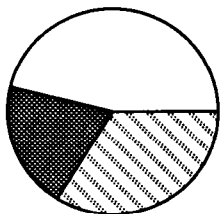


\*Total spending less expenditures for national defense, international affairs, Social Security, and interest on the federal debt.  
 Note – Percentage figures within bars reflect federal, state, and local government shares of all government spending for traditional domestic functions.

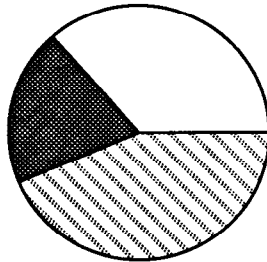
Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II*, Tables 1 and 6, Washington, DC, July 1988.



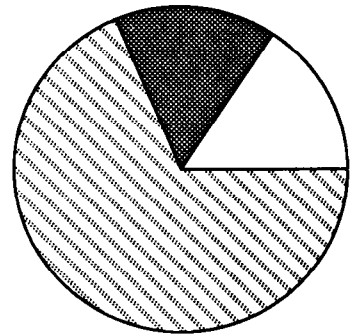
**Exhibit 5**  
**Federal, State, and Local Shares of**  
**Governmental Revenue\* – 1929-87**



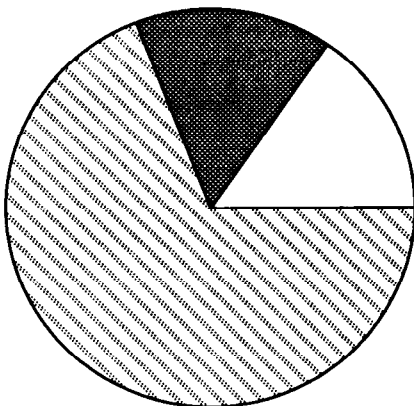
**1929**



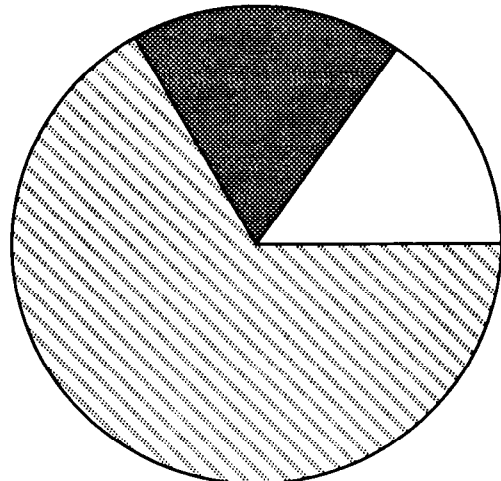
**1939**



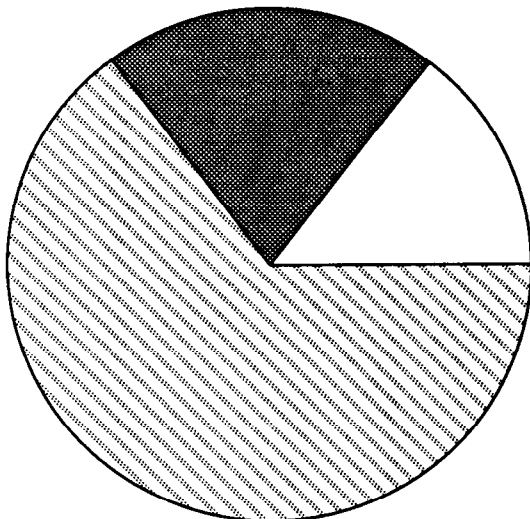
**1949**



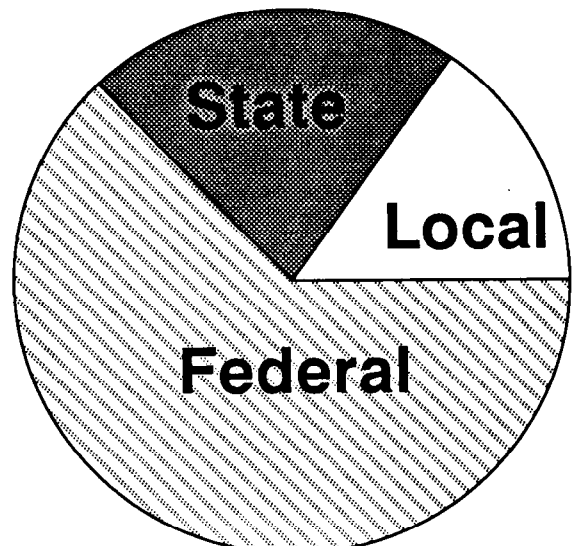
**1959**



**1969**



**1979**

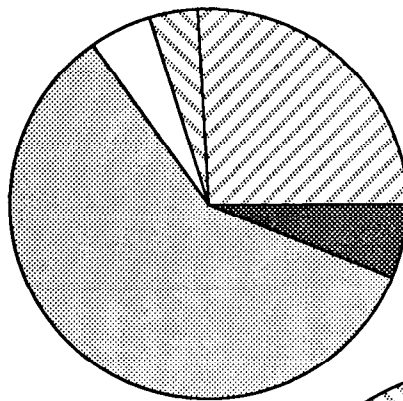


**1987**

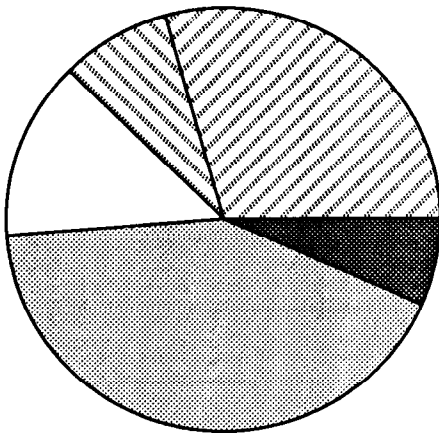
\*The area of each pie chart is directly proportional to total government revenue (*in per capita, constant dollars*) prior to inter-governmental transfers.

Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 3, Washington, DC, July 1988.*

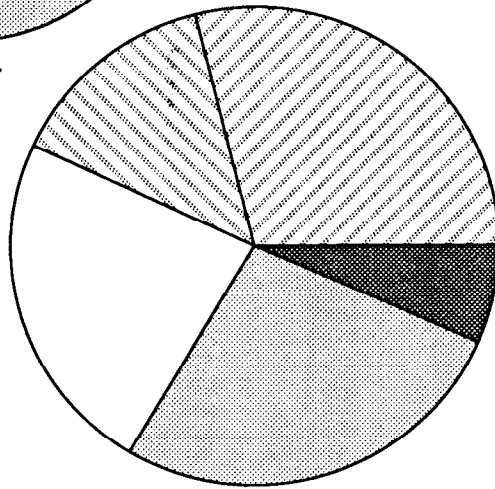
**Exhibit 6**  
**Federal Government Expenditures,**  
**Selected Years, 1954-87**



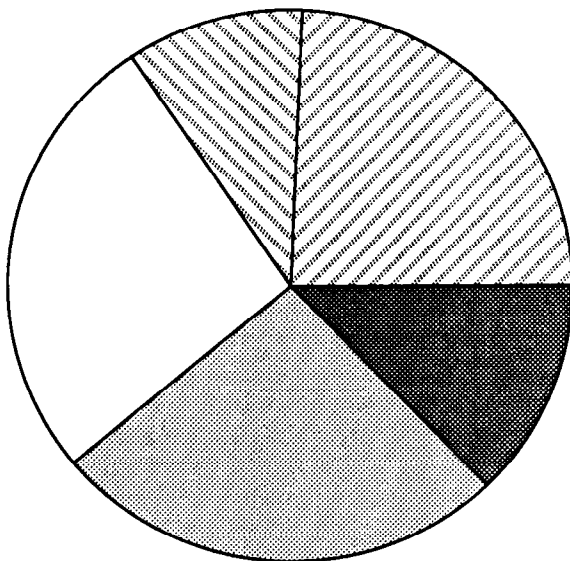
**1954**



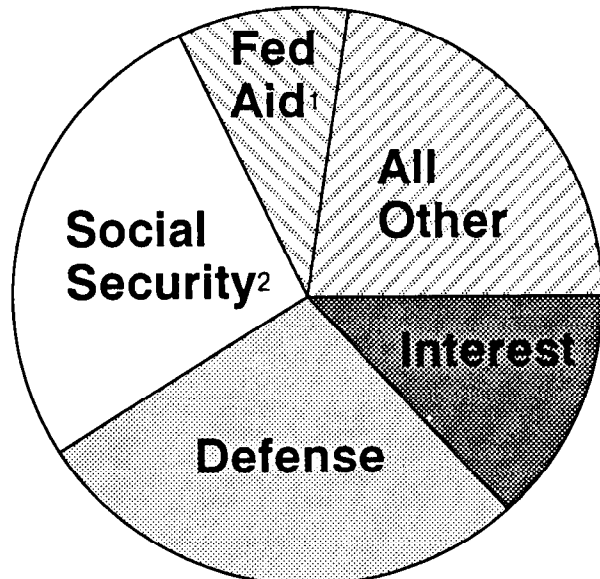
**1964**



**1974**



**1984**



**1987**

NOTE—The area of each pie chart is proportional to total federal government spending (*in per capita, constant dollars*).

<sup>1</sup>Federal grants-in-aid to state and local governments.

<sup>2</sup>Old age, survivors, disability, and health (Medicare) insurance.

Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II, Table 6*, Washington, DC, July 1988.

the federal-state-local fiscal system. During the two decades between 1949 and 1969, overall government debt was declining—both in per capita, constant dollar terms as well as debt expressed as percentage of GNP. While state and local debt during the 1949-69 period increased modestly, federal debt declined. The period from 1979 to 1987, however, has seen a reversal of this trend, with a sharp expansion of total government debt. A substantial portion of this increase was attributable to the federal government; outstanding federal debt rose from \$4,700 to \$7,700 (in per capita, constant [1982] dollars) or from 33 percent to 50 percent of the Gross National Product (see *Exhibit 7* and *Exhibit 8*).

The figures on the growth of total government debt do not show the qualitative differences in the way in which the different levels of government have acquired their debt. Because state and local governments are usually forbidden by statutory or constitutional provisions from using debt to finance deficit spending in their general funds, state and local debt usually represents bonded indebtedness incurred to finance capital projects (e.g., school construction, roads, bridges). On the other hand, the large increase in federal debt in the past decade has been incurred to finance current-year deficits—that is, the annual imbalances between federal spending and federal revenues.

### Trends in Government Employment

Compared to the growth in government expenditures and debt, the growth in public sector employment has been more moderate. In 1929, approximately 2.6 percent of the U.S. population was employed by government; a high of 7.1 percent was reached in 1979. For the years listed in *Exhibit 9*, federal (civilian)<sup>4</sup> employment has never exceeded 1.5 percent of the population, ranging from a low of 0.5 percent in 1929 to a high of 1.5 percent in 1969. State government employment shows much the same pattern and roughly the same percentages, ranging from a low of 0.5 percent to a high of 1.7 percent in 1986. Throughout the period under examination, most public employment has been accounted for by local governments, rising from a low of 1.6 percent of the population in 1929 to a high of 4.2 percent in 1979.

One can explain this apparent anomaly between the almost ten-fold increase in per capita, constant dollar government spending and the only three-fold increase in public employment in a variety of ways. (Compare the increase in federal, state, and local spending in *Exhibit 3* with the employment data in *Exhibit 9*.) For one, the rate of growth in federal employment slackened as national policymakers created more and larger income-transfer programs to individuals (e.g., Social Security, federal retirement, agricultural

support programs) and to state and local governments (e.g., AFDC, highway programs, waste-water treatment grants). These programs rely on the transfer of money rather than on the direct provision of services by federal government workers; cash transfers rather than the salaries of government workers account for an increasing percentage of federal expenditures. Second, productivity improvements in the provision of governmental goods and services play an important role in explaining the spending-employment discrepancy (e.g., computerized check-writing and automated mailing). Third, the use of private contractors to produce goods and services—from trash collection to policy research reports—also helps to explain the somewhat surprising difference between expenditure growth and the more modest growth in public employment.

One point merits emphasizing—and runs contrary to most popular notions: of all three sectors of government, the federal government has the fewest number of employees (excluding members of the armed services). In 1986, the federal government employed 3.0 million workers; state governments, 4.1 million; and local governments, 9.8 million (51 percent of whom were teachers and other education employees).

### Trends in Federal Grants to State and Local Governments

A veritable explosion of federal grants to state and local governments occurred from the mid-1950s to the mid-1970s. Approximately \$13 billion of federal grants (all figures in constant [1982] dollars) were distributed to state and local governments in 1955; by 1978, the grants figure had ballooned to just under \$110 billion (see *Exhibit 10*). These figures reflect the creation or expansion of a host of federal domestic programs that were intended to supplement the resources of state and local governments in a variety of ways for a variety of purposes. Since 1978, there has been a downward trend in federal grant dollars (in real terms), reaching a post-1978 low of \$88 billion in 1982. At the close of fiscal year 1987, the grant figure stood at \$90 billion.

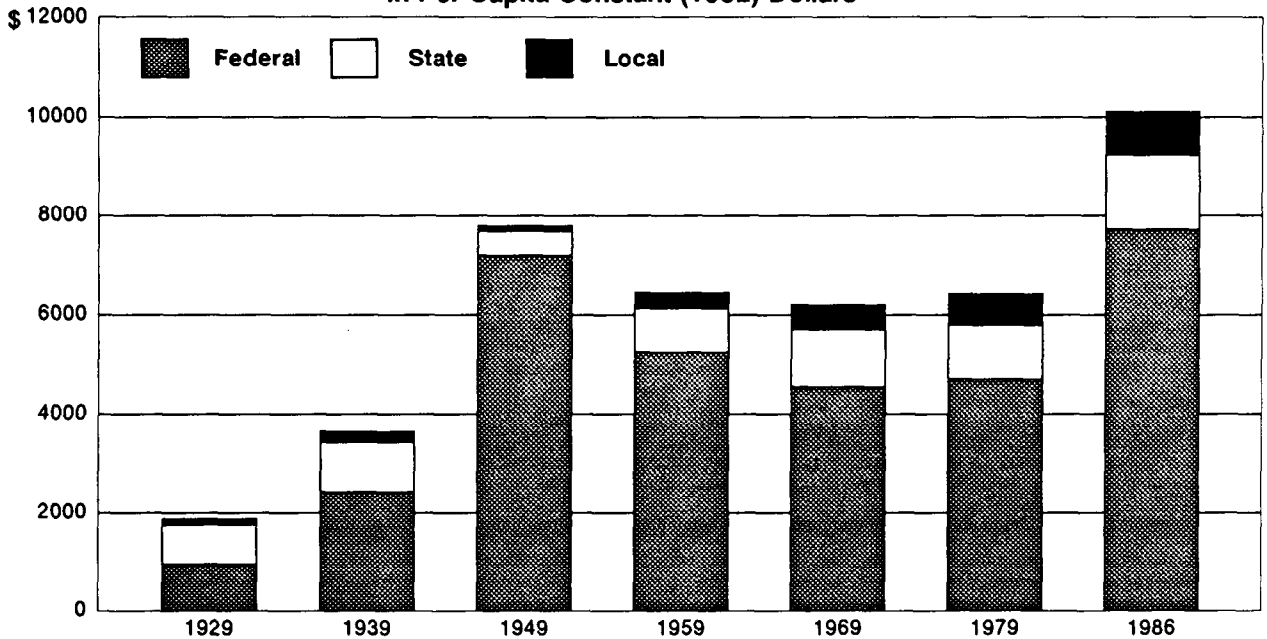
Federal grants as a percentage of federal spending as well as of state-local spending rose dramatically during the 1955-78 period. In 1955, federal grants represented less than 5 percent of all federal spending, but by 1978 they totaled 17 percent of federal expenditures (see *Exhibit 11*). Similarly, federal grants represented 10 percent of state and local spending in 1955 but reached 27 percent of state and local expenditures by 1978. Particularly interesting to note is that, in 1987, federal grants expressed as a percentage of federal spending or of state and local spending dropped back to the levels of 1970.

There has been a marked change in the composition of federal grants to state and local governments

Exhibit 7

### The Growth in Total Government Debt – 1929-86 (federal, state, and local)

In Per Capita Constant (1982) Dollars

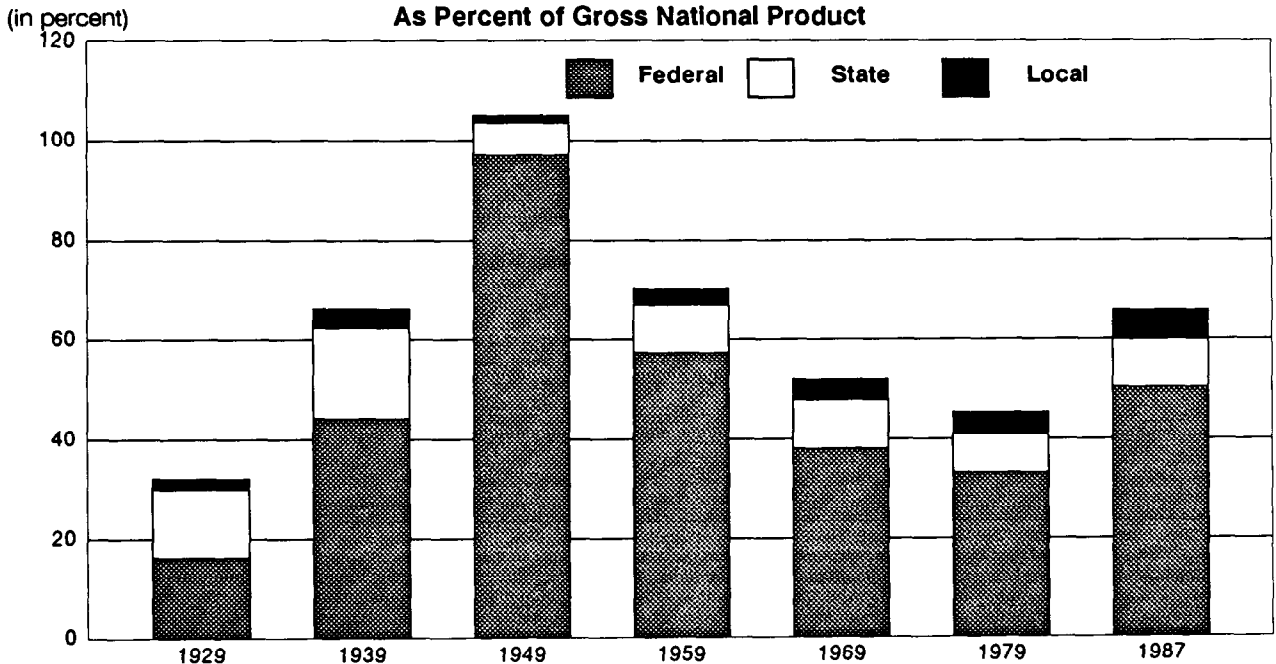


Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II, Table 4, Washington, DC, July 1988.*

Exhibit 8

### The Growth in Total Government Debt – 1929-86 (federal, state, and local)

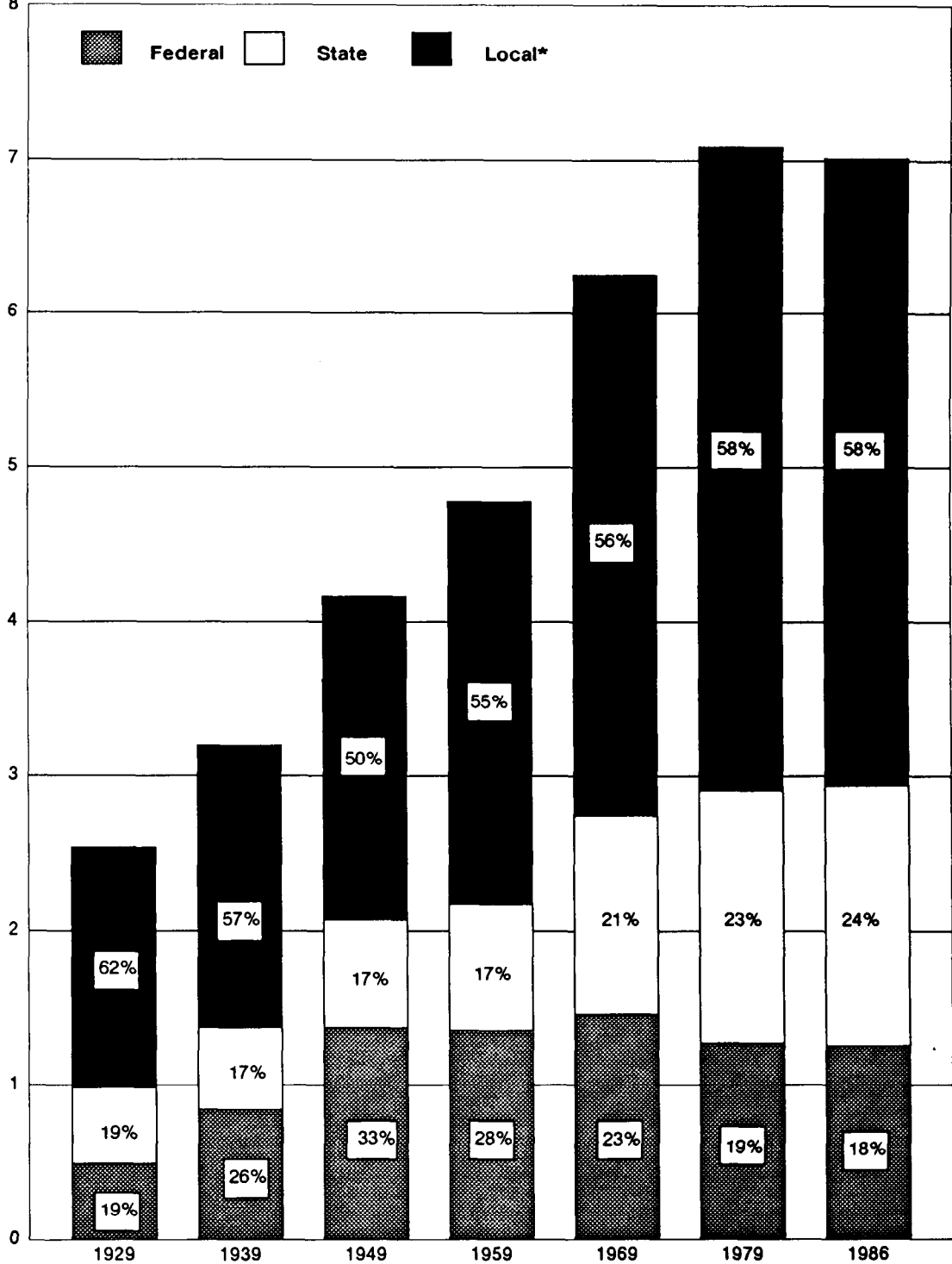
As Percent of Gross National Product



Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism 1988 Edition, Volume II, Table 4, Washington, DC, July 1988.*

**Exhibit 9**  
**The Growth in Government Employment – 1929-86**  
 (as a percentage of U.S. population)

(in percent)



\*Local employment includes teachers and other education employees (approximately 51% of all local employment in 1986).

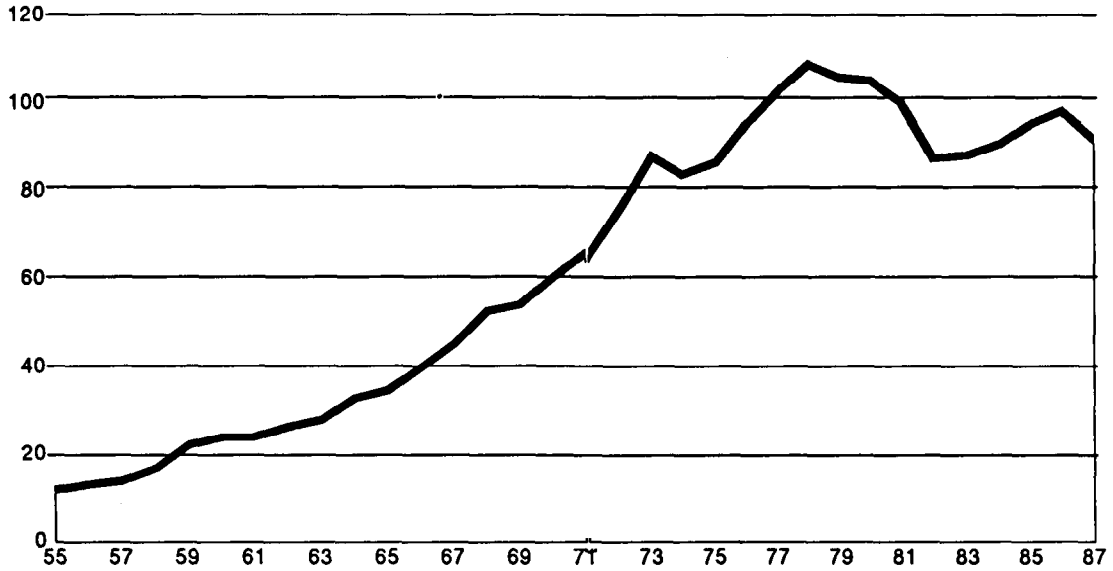
Note – Percentage figures within bars reflect federal, state, and local government shares of all government employment.

Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II*, Table 82, Washington, DC, July 1988.

Exhibit 10

### Federal Grants to State and Local Governments in Constant (1982) Dollars – 1955-87

(in billions of 1982 dollars)

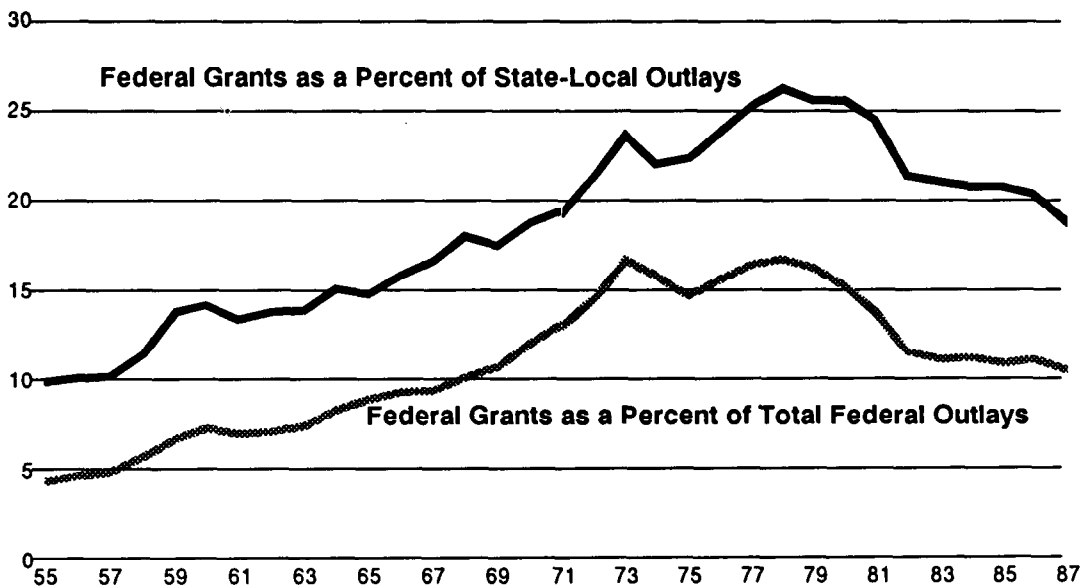


Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 8, Washington, DC, July 1988.*

Exhibit 11

### Federal Grants as a Percentage of Federal Outlays and State-Local Outlays – 1955-87

(as percent of outlays)



Source: U.S. Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 8, Washington, DC, July 1988.*

over the past thirteen years. In 1975, approximately 33 percent of all federal aid represented transfers to individuals. The remaining represented federal grants for capital projects and other grants directly assisting state and local governments. By 1988, this "aid to individuals" figure increased considerably. Federal budget data for fiscal year 1988 indicate that approximately 52 percent of federal grants-in-aid go to individuals—prime examples are the federal AFDC and Medicaid programs, federal grant programs that provide funds to the states for needy families.<sup>5</sup> As a result, a smaller percentage of federal dollars were supporting transportation, education, public health, and other basic functions of state and local governments.

### Trends in State Aid to Local Governments

Like the rise and fall of federal aid to state and local governments, a similar story is to be told regarding state aid to local governments.<sup>6</sup> In 1955, for every \$1.00 local governments raised on their own (i.e., all revenue except intergovernmental revenue), states provided an additional 41 cents. This figure increased steadily through 1975, when it reached 61 cents. Since 1975, the overall trend has been downward. By 1986, local governments were receiving approximately 54 cents for every \$1.00 raised from own sources (see *Exhibit 12*).

Examining changes in state aid to all local governments, while helpful in capturing overall trends, obscures the differences in trends of aid going to different types of local governments; the intergovernmental aid stories for cities, counties, and school districts are not the same. State aid to school districts has been on an upward trend—with only minor interruptions. In 1957, independent school districts received 69 cents for every dollar of own-source revenue. In 1975—the peak year for state aid to *all local governments combined*—the figure for school districts had risen to 90 cents. Yet, while the figures for local governments in the aggregate dropped, aid to school districts climbed still higher. By 1986, school districts were receiving considerably more than half of their revenue from the states—\$1.17 for every \$1.00 of own-source revenue.

Cities and counties have become less dependent on state assistance since the 1970s. Cities in the aggregate received approximately 36 cents from state governments for every dollar they raised in 1979. By 1986, the figure fell to 29 cents. Similarly, counties received 69 cents of state aid for every dollar of own-source revenue in 1979. In 1986, this figure dropped to less than 51 cents—a quite remarkable decrease over a 7-year period. However, one must not conclude that state aid decreased considerably over these periods. Such is not the case. State aid to cities increased by 10 percent in real terms over the 1979-86 period. State aid to counties was up 12 percent in constant dollar terms. The real

story is that own-source general revenue increased 37 percent for cities and an astonishing 52 percent for counties. This decreased dependence of cities and counties, then, reflects the fact that the growth in state aid lagged far behind the growth in own-source revenue for cities and counties.

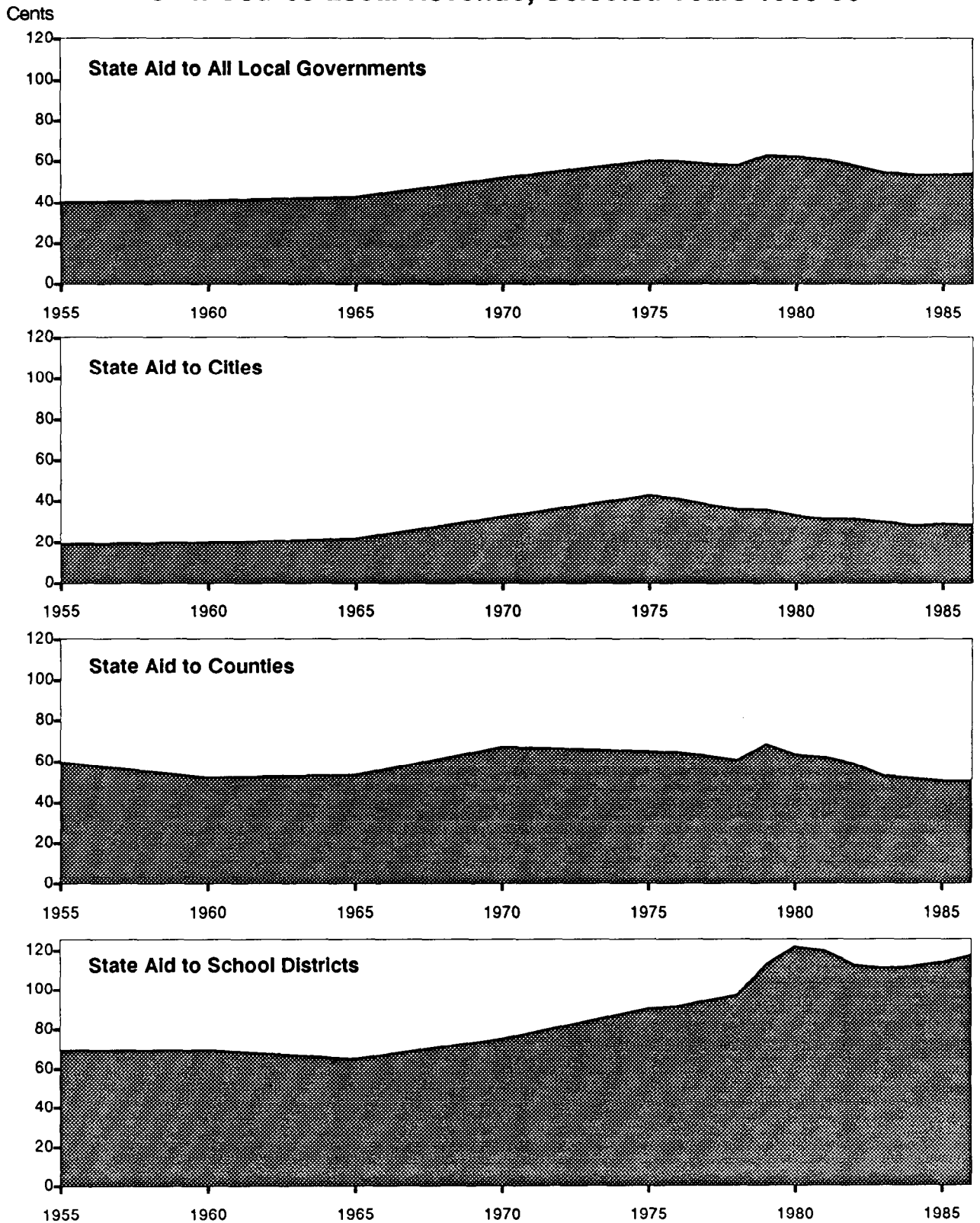
### Trends in the State Share of State-Local Spending

*Exhibit 13* displays the U.S. average state government percentage of state and local government spending from own sources for selected years between 1942 and 1986. This measure is often used as an indicator of centralization within the state-local fisc, that is, the relative size of one level of government vis-a-vis the other as measured by relative spending. Nationwide, state spending (which includes state aid to local governments) accounted for only 44 percent of state-local spending in 1942—or, conversely, local governments were responsible for spending 56 cents of every state-local dollar. By the late-1970s, the state percentage of state-local spending had reached a plateau—55 to 58 percent of total state-local spending, completely reversing the earlier proportions of spending.

Although the state share of state-local spending is not a perfect measure of the centralization of power in state capitals—for example, it does not capture the effects of other centralizing policy instruments (such as state mandates and regulations) or decentralizing ones (home rule, local taxing authority, state general revenue sharing)—this measure clearly indicates the increasing fiscal role of state governments in the total state-local fiscal picture. The relative stability of this measure since the mid-1970s also indicates the trend toward increased centralization has been halted, but it has not reversed.

On a state-by-state basis, centralization varies considerably as *Exhibit 14* illustrates. The range is from a low of 44 percent in New York to a high of 78 percent in Hawaii. The State of New York's low figure can be explained by the revenue-raising ability and expenditure needs of New York City (and the number of other large cities in the state) and by the fact that New York City contains two-fifths of the state's population. Hawaii's high figure can be explained by the fact that the state assumes nearly all governmental responsibility for elementary and secondary education—typically, the largest single category of state-local spending. No regional patterns of centralization are clearly discernible, although the New England states (excepting New Hampshire) have above average figures. This reflects their relatively small geographic size and the fact that none of the New England states have widely diversified local tax bases that include local general sales or local income taxes.

*Exhibit 12*  
**State Aid to Local Governments Per \$1.00 of  
 Own-Source Local Revenue, Selected Years 1955-86**

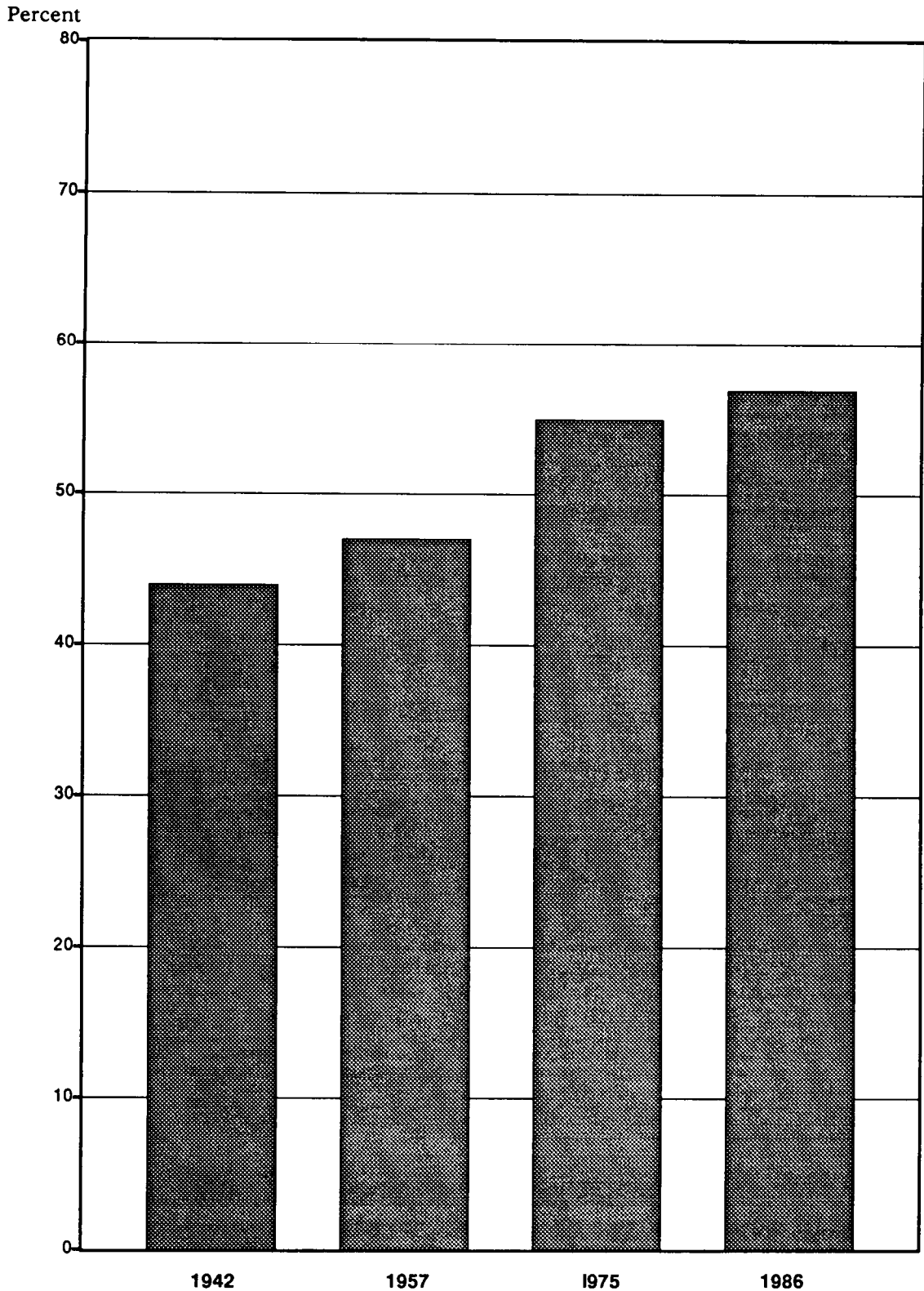


<sup>1</sup>Data at five-year intervals were used for the period 1955-75. Annual data were used thereafter through 1986.

Source: *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 73, July 1988.*

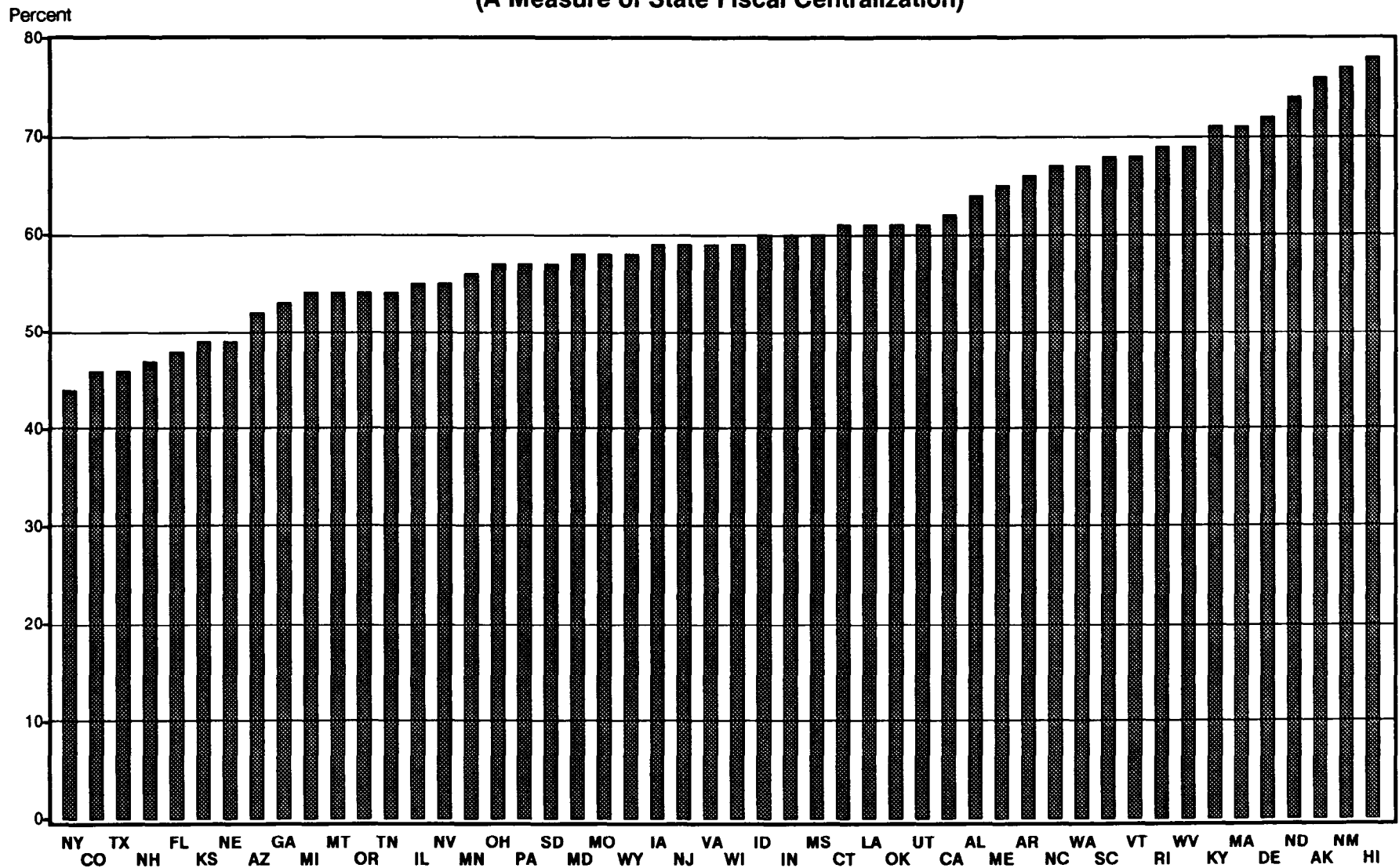


*Exhibit 13*  
**State Percentage of State-Local General Expenditure From Own Revenue Sources, Selected Years 1942-86**



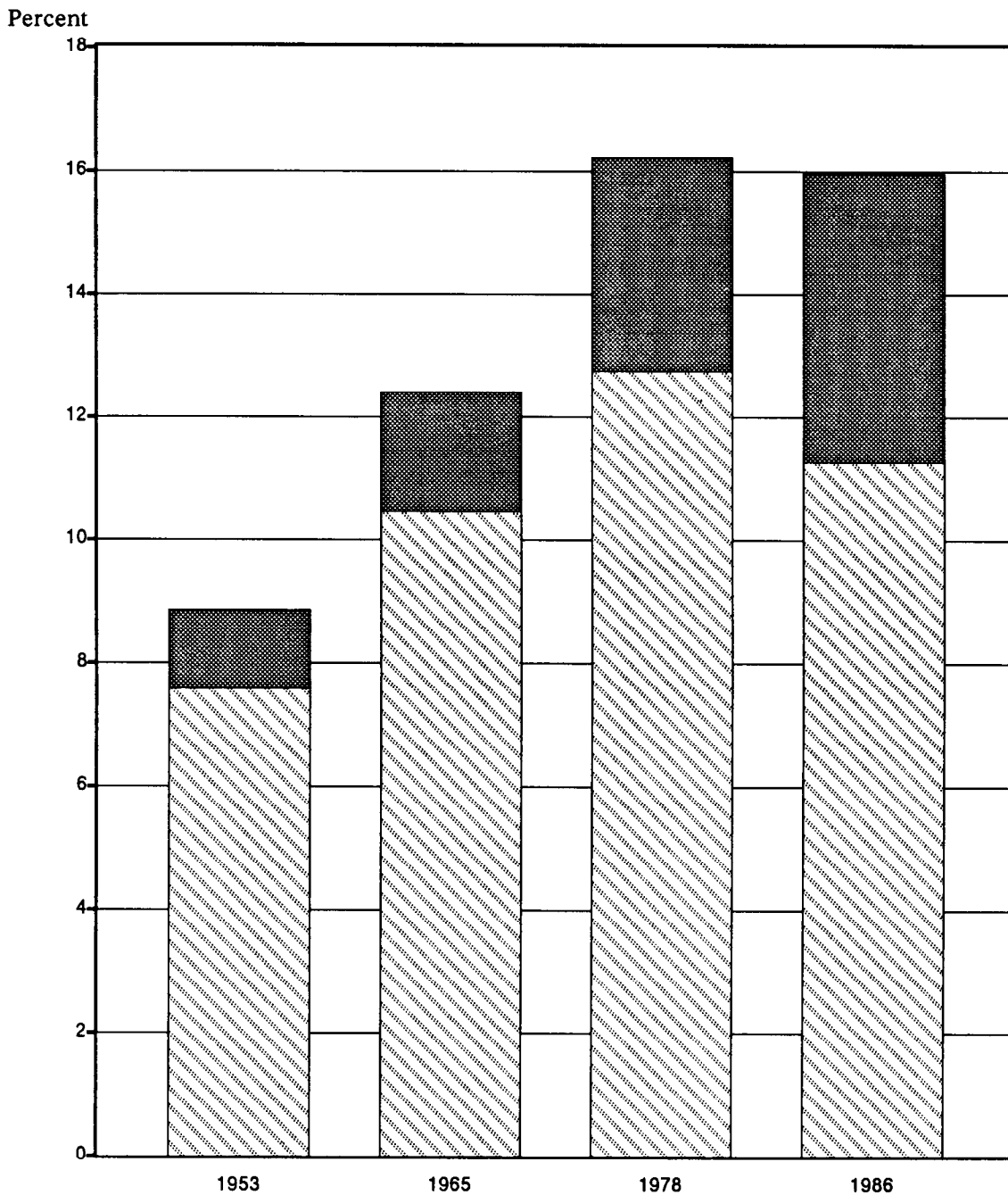
Source: *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 49, July 1988.*

*Exhibit 14*  
**State Percentage of State-Local General Expenditure From Own Revenue Sources,**  
**By State, 1986**  
**(A Measure of State Fiscal Centralization)**



Source: *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 49, July 1988.*

**Exhibit 15**  
**State-Local Own-Source Revenue<sup>1</sup> as a Percentage of**  
**State Personal Income, Selected Years 1953-86**



All tax revenue—income, sales, property, license, and other tax revenues.

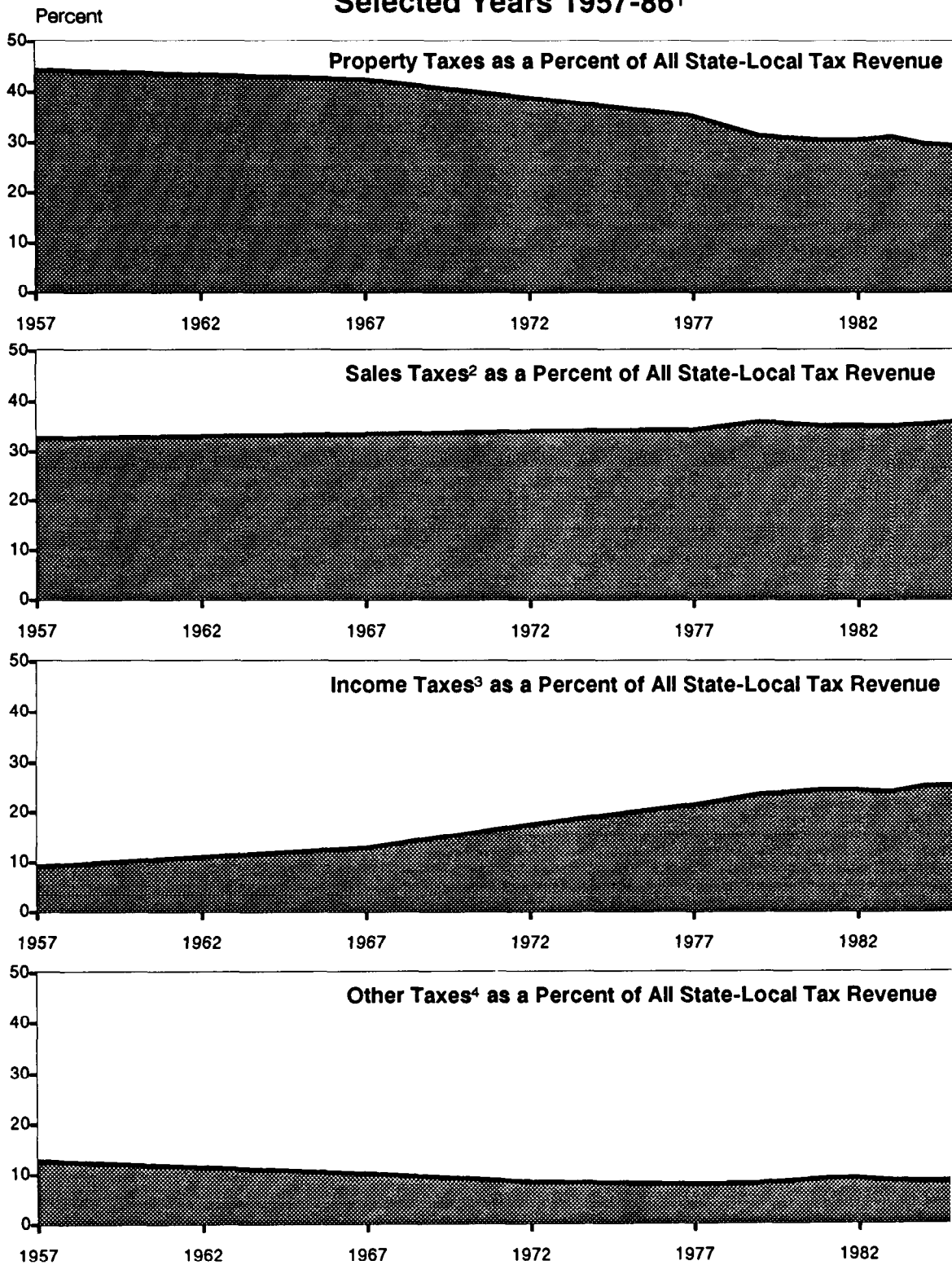


User charges and revenue from lotteries, mineral royalties, special assessments, fines, interest earnings, and other miscellaneous revenue.

<sup>1</sup>Own-source revenue *excludes* federal aid. It includes tax revenue, charges, and miscellaneous general revenue.

Source: *Significant Features of Fiscal Federalism, 1988 Edition, Volume II, Table 67.1 and 67.3, July 1988.*

*Exhibit 16*  
**State-Local Tax Revenue, By Type of Tax,  
 Selected Years 1957-86<sup>1</sup>**



## The Changing Character of State-Local Own-Source Revenue

*Exhibit 15* illustrates the overall growth in state-local own-source revenue as expressed as a percentage of state personal income. From 1953 through the mid-1970s, one can observe that state and local own-source revenue marched steadily upward as governments apparently responded to citizen demands for improvements in education, transportation, environmental quality, and other public services.

The widely reported "tax revolt" of the late-1970s, however, put a halt to the increases in state and local tax revenues. But this halt did not signal an overall retreat. It is true, though, that state and local tax revenue has fallen from the highs of the 1970s (see the lower portion of the bar graphs in *Exhibit 15*); levels of state-local tax revenues expressed as a percentage of personal income have dropped by about 1.5 percentage points over the past eight years, falling from 12.8 percent of personal income in 1978 to 11.3 percent in 1986. Nevertheless, overall levels of *own-source* revenue have remained fairly constant over the same 1978-86 period—holding at approximately 16 percent of state personal income.<sup>7</sup> State and local government officials have replaced tax revenue—income, sales, property, and license taxes—with higher levels of user charge revenue as well as revenue from lotteries, special assessments, mineral royalty fees, and other miscellaneous general revenue.<sup>8</sup> Thus, while it is true that the upward movement of all state-local own-source revenue was stopped by the much-heralded tax revolt, the overall levels of revenue did not fall. Instead, tax revenues—expressed as a percentage of personal income—actually fell but were replaced by higher levels of user charge and miscellaneous general revenue.

## The Changing Character and Composition of State and Local Taxes

The property tax has been primary source of revenue for state-local government throughout much of 19th and 20th-century America, but its preeminence has diminished considerably in the last half of this century. In 1942, property tax revenues represented over 53 percent of all state and local government tax revenue nationwide. Fifteen years later (1957), it had dropped to less than 45 percent of total state-local taxes. As the figures in *Exhibit 16* show, the relative importance of the property tax has declined steadily, dropping to 43 percent in 1967, 36 percent in 1977 and falling to just below 30 percent in 1986. But this decline in the overall

importance of the property tax to the state-local fisc does not indicate that effective property tax rates have fallen. [In fact, effective property tax rates continued to increase throughout most of the post-WWII period.<sup>9</sup>] Rather, the decreased importance of the property tax suggests that state and local governments have found other revenue sources to augment the property tax, the traditional keystone for state-local government finance.

Although state and local sales taxes have risen from slightly less than 33 percent of all taxes to a little more than 36 percent, the real change has been in the increase in the utilization and level of income taxes. The share of all tax revenues represented by income taxes has increased almost three-fold, rising from less than 10 percent in 1957 to more than 25 percent in 1986.

## ENDNOTES

<sup>1</sup>This near-doubling of government spending expressed as a percentage of GNP is not a function of a depressed 1939 GNP figure but rather a near-doubling in the size of the public sector. Real GNP in 1939 was slightly larger than the GNP in 1929 (\$709.6 billion in 1929 compared to \$716.6 billion in 1939—both figures expressed in constant [1982] dollars).

<sup>2</sup>In 1949, federal expenditures represented 70% of all government spending; in 1959, 70%; in 1969, 66%; in 1979, 68%; and in 1987, 68%.

<sup>3</sup>*Exhibit 3* is based on government own-source expenditures. Own-source expenditures attribute intergovernmental transfers to the granting government. For example, federal grants (derived from the federal government's "own" revenue sources) to state or local governments are counted as federal expenditures even though state or local governments ultimately spend these dollars.

<sup>4</sup>Includes civilians working for the military.

<sup>5</sup>Office of Management and Budget, *Budget of the U.S. Government, Fiscal Year 1989, Special Analysis H*, Table H-8, p. H-21.

<sup>6</sup>However, local governments (in the aggregate) have always been more reliant on states as a source of revenue as compared to the federal government.

<sup>7</sup>Data for years between 1978 and 1986 not shown in *Exhibit 15*. See *Table 67.1* of this volume for state-local tax revenue data and U.S. Bureau of the Census, *Government Finances in [year]* for user charge and miscellaneous general revenue figures.

<sup>8</sup>Another large source of revenue in the "miscellaneous general revenue" category is in the form of interest. This source of revenue has resulted from improved cash management practices on the part of state and local government officials and higher interest rates.

<sup>9</sup>However, *Table 30*—found in Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*—does indicate that effective property tax rates have declined nationwide since the 1970s.

*Section I*

**National Fiscal Trends**

Table 1  
**GOVERNMENT EXPENDITURES, FROM OWN SOURCE,<sup>1</sup>**  
**SELECTED YEARS 1929-87**

<u>Calendar Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State Government</u>	<u>Local Government</u>
Amount (in billions of current dollars)					
1929	\$10.4	\$2.7	\$7.7	\$2.1 <sup>2</sup>	\$5.6 <sup>2</sup>
1939	17.6	9.0	8.6	3.7 <sup>2</sup>	4.9 <sup>2</sup>
1949	60.0	42.0	18.0	8.8 <sup>2</sup>	9.2 <sup>2</sup>
1954	97.6	70.3	27.3	12.8 <sup>2</sup>	14.5 <sup>2</sup>
1959	131.9	91.7	40.2	19.0	21.2
1964	177.9	119.5	58.4	28.2	30.2
1969	290.3	191.3	99.0	51.4	47.6
1974	467.5	305.5	162.0	90.9	71.1
1979	768.3	521.1	247.2	144.7	102.4
1981	1,006.8	703.3	303.5	177.0	126.5
1982	1,111.6	781.2	330.4	191.4	139.0
1983	1,189.9	835.9	354.0	202.1	151.9
1984	1,277.9	895.6	382.3	224.8	157.7
1985	1,401.4	984.6	416.8	246.9	169.9
1986	1,487.0	1,032.0	455.0	265.6	189.5
1987r	1,570.8	1,067.1	503.7	294.0*	209.7*

**As a Percentage of GNP**

1929	10.0%	2.6%	7.4%	2.0%	5.4%
1939	19.3	9.9	9.4	4.1	5.4
1949	23.0	16.1	6.9	3.4	3.5
1954	26.2	18.9	7.3	3.4	3.9
1959	26.6	18.5	8.1	3.8	4.3
1964	27.4	18.4	9.0	4.3	4.6
1969	30.1	19.8	10.3	5.3	4.9
1974	31.7	20.7	11.0	6.2	4.8
1979	30.6	20.8	9.9	5.8	4.1
1981	33.0	23.0	9.9	5.8	4.1
1982	35.1	24.7	10.4	6.0	4.4
1983	34.9	24.5	10.4	5.9	4.5
1984	33.9	23.7	10.1	6.0	4.2
1985	34.9	24.6	10.4	6.2	4.2
1986	35.1	24.4	10.7	6.3	4.5
1987r	35.0	23.8	11.2	6.6	4.7

**Per Capita, in Constant (1982) Dollars**

1929	\$585	\$152	\$433	\$118	\$315
1939	1,059	541	517	223	295
1949	1,711	1,198	513	251	262
1954	2,276	1,640	637	299	338
1959	2,440	1,696	744	351	392
1964	2,818	1,893	925	447	478
1969	3,599	2,372	1,227	637	590
1974	4,048	2,645	1,403	787	616
1979	4,343	2,946	1,397	818	579
1981	4,654	3,251	1,403	818	585
1982	4,781	3,360	1,421	823	598
1983	4,878	3,426	1,451	828	623
1984	5,006	3,509	1,498	881	618
1985	5,267	3,700	1,566	928	639
1986	5,394	3,744	1,651	964	687
1987r	5,481	3,723	1,758	1,026	732

(continued on next page)

**GOVERNMENT EXPENDITURES, FROM OWN SOURCE,<sup>1</sup>  
SELECTED YEARS 1929-87**

<u>Calendar Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State Government</u>	<u>Local Government</u>
<b>Percentage Distribution by Level of Government</b>					
1929	100.0%	26.0%	74.0%	20.2%	53.8%
1939	100.0	51.1	48.9	21.0	27.8
1949	100.0	70.0	30.0	14.7	15.3
1954	100.0	72.0	28.0	13.1	14.9
1959	100.0	69.5	30.5	14.4	16.1
1964	100.0	67.2	32.8	15.9	17.0
1969	100.0	65.9	34.1	17.7	16.4
1974	100.0	65.3	34.7	19.4	15.2
1979	100.0	67.8	32.2	18.8	13.3
1981	100.0	69.9	30.1	17.6	12.6
1982	100.0	70.3	29.7	17.2	12.5
1983	100.0	70.2	29.8	17.0	12.8
1984	100.0	70.1	29.9	17.6	12.3
1985	100.0	70.3	29.7	17.6	12.1
1986	100.0	69.4	30.6	17.9	12.7
1987r	100.0	67.9	32.1	18.7	13.3

**Exhibit: Supplemental Data**

<u>Calendar Year</u>	<u>GNP (in billions of current dollars)</u>	<u>GNP Implicit Price Deflator (1982=100)</u>	<u>GNP (in billions of 1982 dollars)</u>	<u>Average Annual Percentage Change in Real GNP</u>	<u>Average Annual Percentage Change in GNP Implicit Price Deflator</u>
1929	\$103.9	14.6	\$ 709.6	n.a.	n.a.
1939	91.3	12.7	716.6	0.1% (1929-39)	-1.4%
1949	260.4	23.5	1,109.0	4.5 (1939-49)	6.3
1954	372.5	26.3	1,416.2	5.0 (1949-54)	1.1
1959	495.8	30.4	1,629.1	2.8 (1954-59)	1.5
1964	649.8	32.9	1,973.3	3.9 (1959-64)	1.6
1969	963.9	39.8	2,423.3	4.2 (1964-69)	3.9
1974	1,472.8	54.0	2,729.3	2.4 (1969-74)	6.3
1979	2,508.2	78.6	3,192.4	3.2 (1974-79)	7.8
1981	3,052.6	94.0	3,248.8	0.9 (1979-81)	9.4
1982	3,166.0	100.0	3,166.0	-2.5	6.4
1983	3,405.7	103.9	3,279.1	3.6	3.9
1984	3,772.2	107.7	3,501.4	6.8	3.7
1985	4,010.3	111.2	3,607.5	3.0	3.2
1986	4,235.0	114.1	3,713.3	2.9	2.6
1987r	4,488.5	117.5	3,821.0	2.9	3.0

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

\*Allocation of state-local expenditures between state and local governments will not be available from the Bureau of Economic Analysis until the summer of 1988. Figures cited here for 1987 are estimates based on state and local percentages for 1986.

<sup>1</sup>Federal aid to state and local governments counted as federal government expenditure. State aid to local governments counted as state government expenditure. Compare to *Table 2*.

<sup>2</sup>The Bureau of Economic Analysis has not published figures allocating state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975*, pp. 1127, 1131.

Sources: ACIR staff calculations based on Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, Historical Series, 1929-85; revised figures for 1987 from *Survey of Current Business*, March 1988. The allocation of state-local expenditures between state and local governments from *Survey*, November 1987. Population citation on *Table 2*.



## GOVERNMENT EXPENDITURES, AFTER INTERGOVERNMENTAL TRANSFERS,<sup>1</sup> SELECTED YEARS 1929-87

Calendar Year	Total Public Sector	Federal Government	Total State-Local Government	State Government	Local Government
<b>Amount (In billions of current dollars)</b>					
1929	\$10.4	\$2.6	\$7.8	\$2.2 <sup>2</sup>	\$5.6 <sup>2</sup>
1939	17.6	8.0	9.6	3.0 <sup>2</sup>	6.6 <sup>2</sup>
1949	60.0	39.8	20.2	7.7 <sup>2</sup>	12.5 <sup>2</sup>
1954	97.6	67.4	30.2	10.7 <sup>2</sup>	19.4 <sup>2</sup>
1959	131.9	84.9	47.0	16.7	20.3
1964	177.9	109.1	68.8	23.9	44.8
1969	290.3	171.0	119.3	43.1	76.3
1974	467.5	261.6	205.9	76.7	129.2
1979	768.3	440.6	327.7	125.6	202.1
1981	1,006.8	615.4	391.4	154.0	237.5
1982	1,111.6	697.3	414.3	163.4	250.8
1983	1,189.9	749.7	440.2	173.6	266.6
1984	1,277.9	803.8	475.9	191.9	284.1
1985	1,401.4	887.1	516.5	209.2	307.3
1986	1,487.0	928.1	561.9	227.5	334.5
1987r	1,5670.8	963.7	607.1	245.8*	361.3*
<b>As a Percentage of GNP</b>					
1929	10.0%	2.5%	7.5%	2.1%	5.4%
1939	19.3	8.8	10.5	3.3	7.2
1949	23.0	15.3	7.8	3.0	4.8
1954	26.2	18.1	8.1	2.9	5.2
1959	26.6	17.1	9.5	3.4	6.1
1964	27.4	16.8	10.6	3.7	6.9
1969	30.1	17.7	12.4	4.5	7.9
1974	31.7	17.8	14.0	5.2	8.8
1979	30.6	17.6	13.1	5.0	8.1
1981	33.0	20.2	12.8	5.0	7.8
1982	35.1	22.0	13.1	5.2	7.9
1983	34.9	22.0	12.9	5.1	7.8
1984	33.9	21.3	12.6	5.1	7.5
1985	34.9	22.1	12.8	5.2	7.7
1986	35.1	21.9	13.2	5.4	7.9
1987r	35.0	21.5	13.5	5.5	8.0
<b>Per Capita, in Constant (1982) Dollars</b>					
1929	\$585	\$146	\$439	\$124	\$315
1939	1,059	481	578	180	397
1949	1,711	1,135	576	220	357
1954	2,276	1,572	704	250	452
1959	2,440	1,570	869	309	560
1964	2,818	1,728	1,090	379	710
1969	3,599	2,120	1,479	534	946
1974	4,048	2,265	1,783	664	1,119
1979	4,343	2,491	1,853	710	1,142
1981	4,654	2,845	1,809	712	1,098
1982	4,781	2,999	1,782	703	1,079
1983	4,878	3,073	1,804	712	1,093
1984	5,006	3,149	1,857	752	1,113
1985	5,267	3,334	1,933	786	1,155
1986	5,394	3,367	2,027	825	1,213
1987r	5,481	3,363	2,118	858	1,261

(continued on next page)

# GOVERNMENT EXPENDITURES, AFTER INTERGOVERNMENTAL TRANSFERS,<sup>1</sup> SELECTED YEARS 1929-87

Calendar Year	Total Public Sector	Federal Government	Total State-Local Government	State Government	Local Government
<b>Percentage Distribution, by Level of Government</b>					
1929	100.0%	25.0%	75.0%	21.2%	53.8%
1939	100.0	45.5	54.5	17.0	37.5
1949	100.0	66.3	33.7	12.8	20.8
1954	100.0	69.1	30.9	11.0	19.9
1959	100.0	64.4	35.6	12.7	23.0
1964	100.0	61.3	38.7	13.4	25.2
1969	100.0	58.9	41.1	14.8	26.3
1974	100.0	56.0	44.0	16.4	27.6
1979	100.0	57.3	42.7	16.3	26.3
1981	100.0	61.1	38.9	15.3	23.6
1982	100.0	62.7	37.3	14.7	22.6
1983	100.0	63.0	37.0	14.6	22.4
1984	100.0	62.9	37.1	15.0	22.2
1985	100.0	63.3	36.7	14.9	21.9
1986	100.0	62.4	37.6	15.3	22.5
1987r	100.0	61.4	38.6	15.6	23.0

### Exhibit: Supplemental Data

Calendar Year	Per Capita Personal Income <sup>2</sup>	Consumer Price Index (1967=100) <sup>4</sup>	Per Capita Personal Income in Constant (1967) Dollars	Average Annual Increase in the Consumer Price Index	Population (in thousands) <sup>5</sup>
1929	\$692	51.3	\$1,350	n.a.	121,767
1939	551	41.6	1,324	-2.1% (1929-39)	130,880
1949	1,383	71.4	1,938	5.6 (1939-49)	149,188
1954	1,797	80.5	2,233	2.4 (1949-54)	163,026
1959	2,197	87.3	2,517	1.6 (1954-59)	177,830
1964	2,659	92.9	2,862	1.3 (1959-64)	191,889
1969	3,813	109.8	3,473	3.4 (1964-69)	202,677
1974	5,659	147.7	3,831	6.1 (1969-74)	213,854
1979	9,038	217.4	4,157	8.0 (1974-79)	225,055
1981	10,954	272.4	4,021	11.9 (1979-81)	230,138
1982	11,486	289.1	3,973	6.1	232,520
1983	12,089	298.4	4,051	3.2	234,799
1984	13,117	311.1	4,216	4.3	237,001
1985r	13,904	322.2	4,315	3.6	239,279
1986r	14,628	328.4	4,454	1.9	241,613
1987r	15,360	340.6	4,510	3.7	243,915

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

\*Allocation of state-local expenditures between state and local governments will not be available from the Bureau of Economic Analysis until the summer of 1988. Figures cited here for 1987 are estimates based on state and local percentages for 1986.

<sup>1</sup>Federal aid to state and local governments spent by state and local governments counted as state and local government expenditure. State aid to local governments counted as local government expenditure. Compare to Table 1.

<sup>2</sup>The Bureau of Economic Analysis has not published figures allocating state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2*, 1975, pp. 1127, 1131.

<sup>3</sup>Per capita personal income, in current dollars. Total personal income figures as reported in the National Income and Product Accounts were divided by the population figures cited in the last column. See *Survey of Current Business*, Table 2.1.

<sup>4</sup>Data beginning in 1978 are for all urban consumers (CPI-U); earlier data are for urban wage earners and clerical workers (CPI-W). Based on 1972-73 Bureau of Labor Statistics survey of consumer expenditure patterns, of points of purchase and of the pattern of specific items sold by retail outlet. See *Economic Report of the President*, January 1987, B-60; Bureau of Labor Statistics monthly data for 1987.

<sup>5</sup>Total population including Armed Forces overseas as of July of each year. See U.S. Bureau of the Census, "Estimates of the Population of the United States," Series P-25, March 1988.

Sources: ACIR staff calculations based on Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, Historical Series, 1929-85; revised figures for 1987 from *Survey of Current Business*, March 1988. The allocation of state-local expenditures between state and local governments from *Survey*, May 1986. See also, *Survey*, [monthly].

Table 3  
**GOVERNMENT RECEIPTS<sup>1</sup>,  
 SELECTED YEARS 1929-87**

Calendar Year	Total Public Sector	Federal Government	State-Local			After Federal Aid Transfers	
			From Own Sources			Federal Aid	State and Local Receipts After Federal Aid
			Total	State	Local		
Amount (in billions of current dollars)							
1929	\$11.3	\$3.8	\$7.5	\$2.3 <sup>2</sup>	\$5.2 <sup>2</sup>	\$0.1	\$7.6
1939	15.4	6.8	8.6	3.1 <sup>2</sup>	5.5 <sup>2</sup>	1.0	9.6
1949	56.7	39.4	17.3	9.0 <sup>2</sup>	8.3 <sup>2</sup>	2.2	19.5
1954	90.3	64.2	26.1	13.4 <sup>2</sup>	12.7 <sup>2</sup>	2.9	29.0
1959	130.4	90.6	39.8	20.2	19.5	6.8	46.6
1964	175.6	116.2	59.4	30.2	29.0	10.4	69.8
1969	300.2	199.7	100.5	54.8	45.6	20.3	120.8
1974	463.1	293.9	169.2	95.4	73.8	43.9	213.1
1979	779.8	505.0	274.8	165.6	109.1	80.5	355.3
1981	977.2	639.5	337.7	202.1	135.5	87.9	425.6
1982	1,000.8	635.3	365.5	214.3	151.2	83.9	449.4
1983	1,061.4	659.9	401.5	236.6	165.0	86.2	487.7
1984	1,172.9	726.0	446.9	265.7	181.3	93.6	540.5
1985	1,268.5	788.6	479.9	283.4	196.5	99.7	579.6
1986	1,339.3	827.4	511.9	301.0	210.9	106.9	618.8
1987r	1,463.0	915.4	547.6	322.0*	225.6*	103.4	651.0
As a Percentage of GNP							
1929	10.9%	3.7%	7.2%	2.2%	5.0%	0.1%	7.3%
1939	16.9	7.4	9.4	3.4	6.0	1.1	10.5
1949	21.8	15.1	6.6	3.5	3.2	0.8	7.5
1954	24.2	17.2	7.0	3.6	3.4	0.8	7.8
1959	26.3	18.3	8.0	4.1	3.9	1.4	9.4
1964	27.0	17.9	9.1	4.6	4.5	1.6	10.7
1969	31.1	20.7	10.4	5.7	4.7	2.1	12.5
1974	31.4	20.0	11.5	6.5	5.0	3.0	14.5
1979	31.1	20.1	11.0	6.6	4.3	3.2	14.2
1981	32.0	20.9	11.1	6.6	4.4	2.9	13.9
1982	31.6	20.1	11.5	6.8	4.8	2.7	14.2
1983	31.2	19.4	11.8	6.9	4.8	2.5	14.3
1984	31.1	19.2	11.8	7.0	4.8	2.5	14.3
1985	31.6	19.7	12.0	7.1	4.9	2.5	14.5
1986	31.6	19.5	12.1	7.1	5.0	2.5	14.6
1987r	32.6	20.4	12.2	7.2	5.0	2.3	14.5
Per Capita, in Constant (1982) Dollars							
1929	\$636	\$214	\$422	\$129	\$292	\$6	\$427
1939	926	409	517	187	331	60	578
1949	1,617	1,124	493	257	237	63	556
1954	2,106	1,497	609	313	296	68	676
1959	2,412	1,676	736	374	361	126	862
1964	2,781	1,841	941	478	459	165	1,106
1969	3,722	2,476	1,246	679	565	252	1,498
1974	4,010	2,545	1,465	826	639	380	1,845
1979	4,408	2,855	1,553	936	617	455	2,009
1981	4,517	2,956	1,561	934	626	406	1,967
1982	4,304	2,732	1,572	922	650	361	1,933
1983	4,351	2,705	1,646	970	676	353	1,999
1984	4,595	2,844	1,751	1,041	710	367	2,118
1985	4,767	2,964	1,804	1,065	738	375	2,178
1986	4,859	3,002	1,857	1,092	765	388	2,245
1987r	5,105	3,194	1,911	1,124	787	361	2,271

(continued on next page)

Table 3 (cont.)  
**GOVERNMENT RECEIPTS<sup>1</sup>,  
 SELECTED YEARS 1929-87**

Calendar Year	Total Public Sector	Federal Government	State-Local From Own Sources			Federal Aid	After Federal Aid Transfers
			Total	State	Local		State and Local Receipts After Federal Aid
<b>Percentage Distribution, by Level of Government</b>							
1929	100.0%	33.6%	66.4%	20.4%	46.0%	0.9%	67.3%
1939	100.0	44.2	55.8	20.1	35.7	6.5	62.3
1949	100.0	69.5	30.5	15.9	14.6	3.9	34.4
1954	100.0	71.1	28.9	14.8	14.1	3.2	32.1
1959	100.0	69.5	30.5	15.5	15.0	5.2	35.7
1964	100.0	66.2	33.8	17.2	16.5	5.9	39.7
1969	100.0	66.5	33.5	18.3	15.2	6.8	40.2
1974	100.0	63.5	36.5	20.6	15.9	9.5	46.0
1979	100.0	64.8	35.2	21.2	14.0	10.3	45.6
1981	100.0	65.4	34.6	20.7	13.9	9.0	43.6
1982	100.0	63.5	36.5	21.4	15.1	8.4	44.9
1983	100.0	62.2	37.8	22.3	15.5	8.1	45.9
1984	100.0	61.9	38.1	22.7	15.5	8.0	46.1
1985	100.0	62.2	37.8	22.3	15.5	7.9	45.7
1986	100.0	61.8	38.2	22.5	15.7	8.0	46.2
1987 <sup>r</sup>	100.0	62.6	37.4	22.0	15.4	7.1	44.5

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

\*Allocation of state-local expenditures between state and local governments will not be available from the Bureau of Economic Analysis until the summer of 1988. Figures cited here for 1987 are estimates based on state and local percentages for 1986.

<sup>1</sup>National Income and Product Accounts, Department of Commerce, Bureau of Economic Analysis. See citations below.

<sup>2</sup>The Bureau of Economic Analysis has not published figures that allocate state-local revenues between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local revenue data reported in U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970*, Part 2, 1975, pp. 1127, 1131.

Sources: ACIR staff calculations based on Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, Historical Series, 1929-85; revised figures for 1987 from *Survey of Current Business*, March 1988. The allocation of state-local revenues between state and local governments from *Survey*, May 1986. Population and GNP data from Table 2 of this publication.

Table 4  
**GOVERNMENT DEBT,<sup>1</sup> SELECTED YEARS 1929-87**

<u>Fiscal Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State</u>	<u>Local</u>
<b>Amount (in billions of current dollars)</b>					
1929	\$33.4	\$16.9	\$16.5	\$2.3	\$14.2
1939	60.5	40.4	20.1	3.5	16.6
1949	273.7	252.8	20.9	4.0	16.9
1954	309.7	270.8	38.9	9.6	29.3
1959	348.8	284.7	64.1	16.9	47.2
1964	409.0	316.8	92.2	25.0	67.2
1969	500.7	367.1 <sup>2</sup>	133.6	39.6	94.0
1974	692.8	486.2	206.6	65.3	141.3
1979	1,137.9	833.8	304.1	111.7	192.4
1981	1,367.7	1,003.9	363.8	134.8	229.0
1982	1,546.3	1,147.0	399.3	147.5	251.8
1983	1,836.4	1,381.9	454.5	167.3	287.2
1984	2,081.7	1,576.7	505.0	186.4	318.7
1985	2,398.8	1,827.5	571.4	211.9	359.4
1986r	2,788.4	2,130.0	658.9	247.7	411.2
1987r	n.a.	2,355.4	n.a.	n.a.	n.a.
<b>As a Percentage of GNP</b>					
1929	32.1%	16.3%	15.9%	2.2%	13.7%
1939	66.3	44.2	22.0	3.8	18.2
1949	105.1	97.1	8.0	1.5	6.5
1954	83.1	72.7	10.4	2.6	7.9
1959	70.4	57.4	12.9	3.4	9.5
1964	62.9	48.8	14.2	3.8	10.3
1969	51.9	38.1	13.9	4.1	9.8
1974	47.0	33.0	14.0	4.4	9.6
1979	45.4	33.2	12.1	4.5	7.7
1981	44.8	32.9	11.9	4.4	7.5
1982	48.8	36.2	12.6	4.7	8.0
1983	53.9	40.6	13.3	4.9	8.4
1984	55.2	41.8	13.4	4.9	8.4
1985	59.8	45.6	14.2	5.3	9.0
1986	65.8	50.3	15.6	5.8	9.7
1987	n.a.	52.5	n.a.	n.a.	n.a.
<b>Per Capita, in Constant (1982) Dollars</b>					
1929	\$1,879	\$951	\$928	\$129	\$799
1939	3,640	2,431	1,209	211	999
1949	7,807	7,211	596	114	482
1954	7,223	6,316	907	224	683
1959	6,452	5,266	1,186	313	873
1964	6,479	5,018	1,460	396	1,064
1969	6,207	4,551	1,656	491	1,165
1974	5,999	4,210	1,789	565	1,224
1979	6,433	4,714	1,719	631	1,088
1981	6,322	4,641	1,682	623	1,059
1982	6,650	4,933	1,717	634	1,083
1983	7,528	5,665	1,863	686	1,177
1984	8,156	6,177	1,978	730	1,249
1985	9,015	6,868	2,147	796	1,351
1986	10,115	7,725	2,390	899	1,492
1987r	n.a.	8,215	n.a.	n.a.	n.a.

(continued on next page)

Table 4 (cont.)  
**GOVERNMENT DEBT,<sup>1</sup> SELECTED YEARS 1929-87**

<u>Fiscal Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State</u>	<u>Local</u>
<b>Percentage Distribution, by Level of Government</b>					
1929	100.0%	50.6%	49.4%	6.9%	42.5%
1939	100.0	66.8	33.2	5.8	27.4
1949	100.0	92.4	7.6	1.5	6.2
1954	100.0	87.4	12.6	3.1	9.5
1959	100.0	81.6	18.4	4.8	13.5
1964	100.0	77.5	22.5	6.1	16.4
1969	100.0	73.3	26.7	7.9	18.8
1974	100.0	70.2	29.8	9.4	20.4
1979	100.0	73.3	26.7	9.8	16.9
1981	100.0	73.4	26.6	9.9	16.7
1982	100.0	74.2	25.8	9.5	16.3
1983	100.0	75.3	24.7	9.1	15.6
1984	100.0	75.7	24.3	9.0	15.3
1985	100.0	76.2	23.8	8.8	15.0
1986	100.0	76.4	23.6	8.9	14.7
1987	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.—not available

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

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

<sup>2</sup>During 1959, three government-sponsored enterprises became completely privately-owned and their debt was removed from the totals for the federal government. At the date of their conversion, federal debt was reduced by \$10.7 billion.

Sources: ACIR staff compilation based on U.S. Bureau of the Census, *Governmental Finances in [year]* (Table 2 in the 1985-86 edition); FY87 federal debt figure from Office of Management and Budget, *Budget of the U.S. Government, Fiscal Year 1989*, Summary Table 19, p. 6g-40. GNP deflator and population figures from Tables 1 and 2 of this publication. Federal debt figures include debt amounts held

Table 5  
**NET INTEREST PAYMENTS,  
 SELECTED YEARS 1929-87**

<u>Calendar Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State Government</u>	<u>Local Government</u>
Amount (In billions of current dollars)					
1929	0.668	0.256	0.412	n.a.	n.a.
1939	1.130	0.617	0.513	n.a.	n.a.
1949	4.475	4.264	0.211	n.a.	n.a.
1954	4.980	4.648	0.332	n.a.	n.a.
1959	6.920	6.168	0.752	n.a.	n.a.
1964	9.146	7.990	1.156	n.a.	n.a.
1969	13.536	12.698	0.838	n.a.	n.a.
1974	20.828	20.677	0.151	n.a.	n.a.
1979	41.510	42.535	-1.025	n.a.	n.a.
1981	68.519	72.363	-3.844	n.a.	n.a.
1982	82.060	84.560	-2.500	n.a.	n.a.
1983	96.011	94.270	1.741	n.a.	n.a.
1984	117.732	115.617	2.115	n.a.	n.a.
1985	131.990	130.182	1.808	n.a.	n.a.
1986	138.800	135.700	3.100	n.a.	n.a.
1987r	n.a.	142.800	n.a.	n.a.	n.a.

**As a Percentage of GNP**

1929	0.6%	0.2%	0.4	n.a.	n.a.
1939	1.2	0.7	0.6	n.a.	n.a.
1949	1.7	1.6	0.1	n.a.	n.a.
1954	1.3	1.2	0.1	n.a.	n.a.
1959	1.4	1.2	0.2	n.a.	n.a.
1964	1.4	1.2	0.2	n.a.	n.a.
1969	1.4	1.3	0.1	n.a.	n.a.
1974	1.4	1.4	*	n.a.	n.a.
1979	1.7	1.7	*	n.a.	n.a.
1981	2.2	2.4	-0.1	n.a.	n.a.
1982	2.6	2.7	-0.1	n.a.	n.a.
1983	2.8	2.8	0.1	n.a.	n.a.
1984	3.1	3.1	0.1	n.a.	n.a.
1985	3.3	3.2	*	n.a.	n.a.
1986	3.3	3.2	0.1	n.a.	n.a.
1987r	n.a.	3.2	n.a.	n.a.	n.a.

**Per Capita, in Constant (1982) Dollars**

1929	\$38	\$14	\$23	n.a.	n.a.
1939	68	37	31	n.a.	n.a.
1949	128	122	6	n.a.	n.a.
1954	116	108	8	n.a.	n.a.
1959	128	114	14	n.a.	n.a.
1964	145	127	18	n.a.	n.a.
1969	168	157	10	n.a.	n.a.
1974	180	179	1	n.a.	n.a.
1979	235	240	-6	n.a.	n.a.
1981	317	335	-18	n.a.	n.a.
1982	353	364	-11	n.a.	n.a.
1983	394	386	7	n.a.	n.a.
1984	461	453	8	n.a.	n.a.
1985	496	489	7	n.a.	n.a.
1986	504	492	11	n.a.	n.a.
1987r	n.a.	498	n.a.	n.a.	n.a.

(continued on next page)

Table 5 (cont.)  
**NET INTEREST PAYMENTS,  
 SELECTED YEARS 1929-87**

<u>Calendar Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>Total State-Local Government</u>	<u>State Government</u>	<u>Local Government</u>
<b>Percentage Distribution, by Level of Government</b>					
1929	100.0%	38.3%	61.7%	n.a.	n.a.
1939	100.0	54.6	45.4	n.a.	n.a.
1949	100.0	95.3	4.7	n.a.	n.a.
1954	100.0	93.3	6.7	n.a.	n.a.
1959	100.0	89.1	10.9	n.a.	n.a.
1964	100.0	87.4	12.6	n.a.	n.a.
1969	100.0	93.8	6.2	n.a.	n.a.
1974	100.0	99.3	0.7	n.a.	n.a.
1979	100.0	102.5	-2.5	n.a.	n.a.
1981	100.0	105.6	-5.6	n.a.	n.a.
1982	100.0	103.0	-3.0	n.a.	n.a.
1983	100.0	98.2	1.8	n.a.	n.a.
1984	100.0	98.2	1.8	n.a.	n.a.
1985	100.0	98.6	1.4	n.a.	n.a.
1986	n.a.	97.8	2.2	n.a.	n.a.
1987	n.a.	n.a.	n.a.	n.a.	n.a.

Negative figures indicate net interest revenue.

n.a.—not available.

\*—less than +/- 0.1%

r—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

Note—Net interest payments are equal to total interest paid on government debt less interest earned on cash and securities holdings. Interest earnings from state-local social insurance trusts were excluded from the net interest figures cited in this table while earnings from federal social insurance trusts were included. This adjustment was necessary because of the fundamental difference in the way these trusts are financed. Note also that state-local net interest payments reflect an imputation for the value of services provided by financial institutions for which governments receive no remuneration.

Sources: ACIR staff compilation and computations based on Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, Historical Series, 1929-85; figures for 1984-86 from *Survey of Current Business*, July 1987, Tables 3.15 and 3.16. Federal net interest payments for 1987 from *Survey*, Table 3.2, March 1988. Population, GNP and GNP deflator data from Tables 1 and 2 of this publication.



Table 6  
**FEDERAL GOVERNMENT EXPENDITURES,  
 SELECTED YEARS 1954-87**

<u>Calendar Year</u>	<u>Total Federal Expenditure</u>	<u>Net Interest Paid</u>	<u>National Defense</u>	<u>Total Domestic Programs*</u>	<u>Social Security<sup>1</sup></u>	<u>Federal Aid to State and Local Governments<sup>2</sup></u>	<u>All Other</u>
<b>Amount (in billions of current dollars)</b>							
1954	\$ 70.3	\$ 4.6	\$ 41.6	\$ 24.0	\$ 3.7	\$ 2.8	\$ 17.5
1959	91.7	6.2	46.4	39.1	10.4	6.7	22.0
1964	119.5	8.0	50.6	60.9	16.5	10.1	34.3
1969	191.3	12.7	79.1	99.5	34.0	19.9	45.5
1974	305.5	20.7	82.9	201.9	72.3	43.3	86.3
1979	521.1	42.5	122.5	356.1	135.0	79.3	141.8
1981	703.3	72.4	168.3	462.6	185.9	86.3	190.5
1982	781.2	84.6	194.7	501.9	208.8	82.1	211.0
1983	835.9	94.3	214.9	526.7	226.2	84.6	215.8
1984	895.6	115.6	235.1	544.9	240.4	91.8	212.7
1985	984.6	130.2	260.5	593.9	258.4	97.5	238.0
1986	1,032.0	135.7	279.6	616.7	274.3	103.9	238.5
1987r	1,067.1	142.8	297.0	627.3	291.2	100.4	235.7
<b>As a Percentage of Gross National Product</b>							
1954	18.9%	1.2%	11.2%	6.4%	1.0%	0.8%	4.7%
1959	18.5	1.2	9.4	7.9	2.1	1.3	4.4
1964	18.4	1.2	7.8	9.4	2.5	1.6	5.3
1969	19.8	1.3	8.2	10.3	3.5	2.1	4.7
1974	20.7	1.4	5.6	13.7	4.9	2.9	5.9
1979	20.8	1.7	4.9	14.2	5.4	3.2	5.7
1981	23.0	2.4	5.5	15.2	6.1	2.8	6.2
1982	24.7	2.7	6.1	15.9	6.6	2.6	6.7
1983	24.5	2.8	6.3	15.5	6.6	2.5	6.3
1984	23.7	3.1	6.2	14.4	6.4	2.4	5.6
1985	24.6	3.2	6.5	14.8	6.4	2.4	5.9
1986	24.4	3.2	6.6	14.6	6.5	2.5	5.6
1987r	23.8	3.2	6.6	14.0	6.5	2.2	5.3
<b>Per Capita, in Constant (1982) Dollars</b>							
1954	\$1,639	\$108	\$971	\$ 560	\$ 87	\$ 66	\$407
1959	1,696	114	859	723	193	123	407
1964	1,893	127	802	965	261	161	543
1969	2,371	157	981	1,233	422	247	565
1974	2,645	179	718	1,749	626	375	747
1979	2,946	240	692	2,013	763	448	801
1981	3,251	335	778	2,139	859	399	881
1982	3,360	364	837	2,159	898	353	908
1983	3,427	386	881	2,159	927	347	885
1984	3,509	453	921	2,135	942	360	833
1985	3,700	489	979	2,232	971	366	894
1986	3,744	492	1,014	2,237	995	377	865
1987r	3,723	498	1,036	2,189	1,016	350	822

(continued on next page)

Table 6 (cont.)  
**FEDERAL GOVERNMENT EXPENDITURES,  
 SELECTED YEARS 1954-87**

<u>Calendar Year</u>	<u>Total Federal Expenditure</u>	<u>Net Interest Paid</u>	<u>National Defense</u>	<u>Total Domestic Programs*</u>	<u>Social Security<sup>1</sup></u>	<u>Federal Aid to State and Local Governments<sup>2</sup></u>	<u>All Other</u>
<b>Percentage Distribution, by Function</b>							
1954	100.0%	6.6%	59.2%	34.2%	5.3%	4.0%	24.9%
1959	100.0	6.7	50.6	42.6	11.4	7.3	24.0
1964	100.0	6.7	42.4	51.0	13.8	8.5	28.7
1969	100.0	6.6	41.4	52.0	17.8	10.4	23.8
1974	100.0	6.8	27.1	66.1	23.7	14.2	28.2
1979	100.0	8.2	23.5	68.3	25.9	15.2	27.2
1981	100.0	10.3	23.9	65.8	26.4	12.3	27.1
1982	100.0	10.8	24.9	64.3	26.7	10.5	27.0
1983	100.0	11.3	25.7	63.0	27.1	10.1	25.8
1984	100.0	12.9	26.3	60.8	26.8	10.3	23.7
1985	100.0	13.2	26.5	60.3	26.2	9.9	24.2
1986	100.0	13.1	27.1	59.8	26.6	10.1	23.1
1987 <sup>r</sup>	100.0	13.4	27.8	58.9	27.3	9.4	22.1

\*All federal expenditures less defense spending and interest payments.

<sup>r</sup>—revised from Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.

<sup>1</sup>Old age, survivors, disability and health (Medicare) insurance.

<sup>2</sup>To avoid double-counting, federal aid figures listed below exclude the relatively small amounts of federal payments to state and local governments for the purposes of national defense and social security; these amounts are included in the columns labeled "National Defense" and "Social Security." In 1986, these expenditures were \$2.135 b. and \$0.775 b., respectively.

Sources: ACIR staff compilation and computations from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-82, Statistical Tables (for 1929-82 data); *Survey of Current Business*, July 1986 (for 1983 data); *Survey*, July 1987 (for 1984-86 figures); figures for 1987 based on data in *Survey*, March 1988.

# FEDERAL BUDGET RECEIPTS, OUTLAYS, SURPLUS OR DEFICIT, TOTAL DEBT AND INTEREST ON DEBT, 1789-1989

(dollar amounts in billions)

(1) Fiscal Year	Budget		Annual Budgetary Surplus or Deficit			Debt Outstanding and Interest on Debt			
	(2) Receipts	(3) Outlays	(4) Amount	(5) As a Percent of Receipts	(6) As a Percent of Outlays	(7) Total Debt Held by Public	(8) Debt as a Percent of GNP	(9) Net Interest Paid on Federal Debt	(10) Net Interest Paid as Percent of Outlays
1789-1849	\$1.160	\$1.090	\$0.070	6.0%	6.4%	\$0.063	n.a.	n.a.	n.a.
1850-1900	14.462	15.453	-0.991	-6.9	-6.4	1.263	n.a.	n.a.	n.a.
1901-16	10.218	10.155	0.063	0.6	0.6	1.225	n.a.	n.a.	n.a.
1917-19	9.876	33.124	-23.248	-235.4	-70.2	25.485	n.a.	n.a.	n.a.
1920-29	43.181	35.556	7.625	17.7	21.4	16.931	16.4%	n.a.	n.a.
1930-39	40.015	60.896	-20.881	-52.2	-34.3	40.440	44.5	n.a.	n.a.
1940	6.548	9.468	-2.920	-44.6	-30.8	42.772	44.6	\$0.899	9.5%
1941	8.712	13.653	-4.941	-56.7	-36.2	48.223	42.7	0.943	6.9
1942	14.634	35.137	-20.503	-140.1	-58.4	67.753	47.6	1.052	3.0
1943	24.001	78.555	-54.554	-227.3	-69.4	127.766	72.7	1.529	1.9
1944	43.747	91.304	-47.557	-108.7	-52.1	184.796	91.5	2.219	2.4
1945	45.159	92.712	-47.553	-105.3	-51.3	235.182	110.7	3.112	3.4
1946	39.296	55.232	-15.936	-40.6	-28.9	241.861	113.6	4.111	7.4
1947	38.514	34.496	4.018	10.4	11.6	224.339	100.3	4.204	12.2
1948	41.560	29.764	11.796	28.4	39.6	216.270	87.3	4.341	14.6
1949	39.415	38.835	0.580	1.5	1.5	214.322	81.2	4.523	11.6
1950	39.443	42.562	-3.119	-7.9	-7.3	219.023	82.1	4.812	11.3
1951	51.616	45.514	6.102	11.8	13.4	214.326	68.0	4.665	10.2
1952	66.167	67.686	-1.519	-2.3	-2.2	214.758	62.7	4.701	6.9
1953	69.608	76.101	-6.493	-9.3	-8.5	218.383	59.7	5.156	6.8
1954	69.701	70.855	-1.154	-1.7	-1.6	224.499	60.8	4.811	6.8
1955	65.451	68.444	-2.993	-4.6	-4.4	226.616	58.6	4.850	7.1
1956	74.587	70.640	3.947	5.3	5.6	222.226	53.2	5.079	7.2
1957	79.990	76.578	3.412	4.3	4.5	219.421	49.8	5.354	7.0
1958	79.636	82.405	-2.769	-3.5	-3.4	226.363	50.3	5.604	6.8
1959	79.249	92.098	-12.849	-16.2	-14.0	235.003	48.8	5.762	6.3
1960	92.492	92.191	0.301	0.3	0.3	237.177	46.8	6.947	7.5
1961	94.388	97.723	-3.335	-3.5	-3.4	238.604	46.0	6.716	6.9
1962	99.676	106.821	-7.145	-7.2	-6.7	248.373	44.5	6.889	6.4
1963	106.560	111.316	-4.756	-4.5	-4.3	254.461	43.3	7.740	7.0
1964	112.613	118.528	-5.915	-5.3	-5.0	257.553	40.9	8.199	6.9
1965	116.817	118.228	-1.411	-1.2	-1.2	261.614	38.9	8.591	7.3
1966	130.835	134.532	-3.697	-2.8	-2.7	264.690	35.8	9.386	7.0
1967	148.822	157.464	-8.642	-5.8	-5.5	267.529	33.7	10.268	6.5
1968	152.973	178.134	-25.161	-16.4	-14.1	290.629	34.2	11.090	6.2
1969	186.882	183.640	3.242	1.7	1.8	279.483	30.1	12.699	6.9
1970	192.807	195.649	-2.842	-1.5	-1.5	284.880	28.8	14.380	7.4
1971	187.139	210.172	-23.033	-12.3	-11.0	304.328	28.8	14.841	7.1
1972	207.309	230.681	-23.372	-11.3	-10.1	323.770	28.1	15.478	6.7
1973	230.799	245.707	-14.908	-6.5	-6.1	343.045	26.8	17.349	7.1
1974	263.224	269.359	-6.135	-2.3	-2.3	346.053	24.4	21.449	8.0
1975	279.090	332.332	-53.242	-19.1	-16.0	396.906	26.1	23.244	7.0
1976	298.060	371.779	-73.719	-24.7	-19.8	480.300	28.3	26.714	7.2
1976TQ	81.232	95.973	-14.741	-18.1	-15.4	498.327	27.8	6.946	7.2
1977	355.559	409.203	-53.644	-15.1	-13.1	551.843	28.5	29.886	7.3
1978	399.561	458.729	-59.168	-14.8	-12.9	610.948	28.1	35.441	7.7
1979	463.302	503.464	-40.162	-8.7	-8.0	644.589	26.3	42.615	8.5
1980	517.112	590.920	-73.808	-14.3	-12.5	715.105	26.8	52.512	8.9
1981	599.272	678.209	-78.937	-13.2	-11.6	794.434	26.6	68.734	10.1
1982	617.766	745.706	-127.940	-20.7	-17.2	929.427	29.6	84.995	11.4
1983	600.562	808.327	-207.765	-34.6	-25.7	1,141.771	34.4	89.774	11.1
1984	666.457	851.781	-185.324	-27.8	-21.8	1,312.589	35.6	111.058	13.0
1985	734.057	946.316	-212.259	-28.9	-22.4	1,509.857	38.3	129.430	13.7
1986	769.091	990.231	-221.140	-28.8	-22.3	1,746.141	41.6	135.969	13.7
1987	854.143	1,004.586	-150.443	-17.6	-15.0	1,897.836	43.0	138.570	13.8
1988e	909.163	1,055.904	-146.741	-16.1	-13.9	2,025.083	43.0	147.871	14.0
1989e	964.674	1,094.215	-129.541	-13.4	-11.8	2,152.104	42.8	151.804	13.9

n.a.—not available

TQ—Transition Quarter

e—OMB estimate.

Sources: ACIR staff compilation and computations from: Office of Management and Budget, *Budget of the United States Government, Fiscal Year 1989*, Summary Table 24 (Cols. 1-4); Summary Table 19 (Cols. 7-8), Summary Table 18 (Col. 9); see also Historical Tables, *Budget, FY88*, Table 7.1 (Cols. 7-8), Table 6.1 (Col. 9), Table 6.2 (Col. 10); Debt figures prior to 1940 from U.S. Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Series Y493, p. 1117. Debt figures exclude amounts held in government accounts; compare to Table 4 of this publication. Final figures for 1987 from "Final Monthly Treasury Statement for Month and Year Ending September 30, 1987."

Table 8  
**FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL OUTLAYS,  
 TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-89**  
 (dollar amounts in billions)

Fiscal Year <sup>1</sup>	Federal Grants-in-Aid (current dollars)					Federal Grants in Constant Dollars (1982 Dollars, GNP Deflator)		Number of Federal Grant Programs <sup>3</sup>	Grants for Payments to Individuals	
	Amount	Percent Increase or Decrease (-)	As a Percentage of -			Amount	Percent Real Increase/Decrease (-)		Amount	Percent of Total Grants
			Total State-Local Outlays <sup>2</sup>	Total Federal Outlays	Gross National Product					
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$12.7	4.1%	n.a.	\$1.6	50.0%
1956	3.7	15.6	10.4	5.0	0.9	13.9	9.4	n.a.	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	14.8	6.5	n.a.	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	17.6	18.9	n.a.	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.3	23.0	30.7	n.a.	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	24.7	7.4	132	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	24.8	0.4	n.a.	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	27.1	9.3	n.a.	2.9	37.1
1963	8.6	8.9	14.2	7.7	1.5	28.7	5.9	n.a.	3.3	38.0
1964	10.1	17.4	15.4	8.6	1.6	33.6	17.1	n.a.	3.5	34.9
1965	10.9	7.9	15.1	9.2	1.6	35.4	5.4	n.a.	3.7	33.9
1966	13.0	19.3	16.1	9.6	1.7	40.6	14.7	n.a.	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	46.0	13.3	379	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	53.4	16.1	n.a.	6.0	32.3
1969	20.3	9.1	17.8	11.0	2.2	54.8	2.6	n.a.	7.1	35.5
1970	24.0	18.2	19.0	12.3	2.4	61.2	11.7	n.a.	8.6	35.8
1971	28.1	17.1	19.7	13.4	2.7	66.8	9.2	n.a.	10.4	36.9
1972	34.4	22.4	21.7	14.9	3.0	77.2	15.6	n.a.	13.8	40.1
1973	41.8	21.5	24.0	17.0	3.3	88.9	15.2	n.a.	13.7	32.7
1974	43.4	3.8	22.3	16.1	3.1	84.6	-4.8	n.a.	14.6	33.6
1975	49.8	14.7	22.6	15.0	3.3	87.1	3.0	442	16.4	33.0
1976	59.1	18.7	24.1	15.9	3.5	96.2	10.4	n.a.	19.6	33.2
1977	68.4	15.7	25.5	16.7	3.5	103.6	7.7	n.a.	22.2	32.4
1978	77.9	13.9	26.5	17.0	3.6	109.7	5.9	492	24.2	31.0
1979	82.9	6.4	25.8	16.5	3.4	106.7	-2.7	n.a.	26.9	32.4
1980	91.5	10.4	25.8	15.5	3.4	105.9	-0.7	n.a.	31.9	34.9
1981	94.8	3.6	24.7	14.0	3.2	100.7	-4.9	539	36.9	39.0
1982	88.2	-7.0	21.6	11.8	2.8	88.2	-12.4	441	37.9	42.9
1983	92.5	4.9	21.3	11.4	2.8	88.8	0.7	n.a.	41.6	45.0
1984r	97.6	5.5	20.9	11.5	2.6	90.2	1.6	405	44.3	45.4
1985r	105.9	8.5	20.9	11.2	2.7	93.9	4.1	n.a.	48.1	45.4
1986r	112.4	6.1	20.5	11.3	2.7	96.7	3.0	n.a.	52.8	47.0
1987r	108.4	-3.6	18.2	10.8	2.5	90.6	-6.3	435	56.4	52.0
1988r	116.7	7.7	18.1	11.0	2.5	93.8	3.5	n.a.	61.0	52.3
1989e	119.0	2.0	17.1	10.9	2.4	92.2	-1.7	n.a.	63.8	53.6

e—OMB estimate.

n.a.—not available.

r—revised since release of Volume I of the 1988 edition of *Significant Features of Fiscal Federalism*.Note—See *Special Analysis H* of the *Budget of the United States* for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census and OMB.<sup>1</sup>For 1955-76, years ending June 30; 1977-88, years ending September 30.<sup>2</sup>As defined in the national income and product accounts.<sup>3</sup>Includes categorical grants, block grants and (where applicable) revenue sharing. In 1987, there were 422 categorical grants and 13 block grants.Sources: ACIR staff compilation and calculations based on U.S. Office of Management and Budget, *Budget of the United States Government FY 1989, Special Analysis H*, Tables H-7 and H-8, [see also, *Budget, FY 1989, Historical Tables*, Table 12.1 for grants in constant (1982) dollars]; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, [monthly]; ACIR, *A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1987*, August 1987.

## PER CAPITA FEDERAL EXPENDITURE, BY REGION AND STATE, FISCAL YEAR 1987

Region and State	(1) Index of Per Capita Federal Expenditures (US Ave. = 100)	(2) Total Federal Expenditures by State (in millions)	(3) Per Capita Federal Expenditures by State	(4) Per Capita Grants to State and Local Governments	(5) Per Capita Salaries and Wages	(6) Per Capita Direct Payments to Individuals	(7) Per Capita Procurement Contract Awards	(8) All Per Capita Other	Per Capita State Ranking [High = 1; Low = 50] Expenditures	Per Capita Ranking Grants Only
<b>United States</b>	<b>100</b>	<b>\$818,803</b>	<b>\$3,364</b>	<b>\$427</b>	<b>\$517</b>	<b>\$1,562</b>	<b>\$724</b>	<b>\$134</b>		
<b>New England</b>	<b>118</b>	<b>51,191</b>	<b>3,986</b>	<b>499</b>	<b>384</b>	<b>1,629</b>	<b>1,334</b>	<b>139</b>		
Connecticut	126	13,600	4,235	464	330	1,535	1,729	178	8	17
Maine	103	4,108	3,461	580	393	1,693	741	53	18	7
Massachusetts	130	25,513	4,357	509	376	1,693	1,615	164	7	12
New Hampshire	86	3,042	2,878	368	538	1,432	484	55	38	42
Rhode Island	104	3,454	3,503	558	481	1,786	596	82	17	9
Vermont	80	1,474	2,690	573	299	1,453	266	99	44	8
<b>Mideast</b>	<b>102</b>	<b>146,342</b>	<b>3,434</b>	<b>536</b>	<b>425</b>	<b>1,711</b>	<b>660</b>	<b>102</b>		
Delaware	84	1,821	2,828	467	408	1,534	363	54	40	15
Maryland	152	23,187	5,113	441	1,138	1,710	1,529	294	3	23
New Jersey	89	23,030	3,002	434	373	1,623	534	39	36	25
New York	100	60,251	3,380	669	304	1,656	649	101	23	3
Pennsylvania	95	38,053	3,188	442	368	1,861	443	75	26	22
<b>Great Lakes</b>	<b>80</b>	<b>112,386</b>	<b>2,682</b>	<b>410</b>	<b>286</b>	<b>1,516</b>	<b>360</b>	<b>110</b>		
Illinois	79	30,948	2,672	386	351	1,505	266	164	45	36
Indiana	79	14,691	2,656	358	278	1,464	434	122	46	43
Michigan	75	23,348	2,538	456	222	1,518	265	76	49	19
Ohio	86	31,207	2,894	406	309	1,559	548	71	37	30
Wisconsin	75	12,192	2,536	448	212	1,500	260	116	50	21
<b>Plains</b>	<b>105</b>	<b>62,572</b>	<b>3,548</b>	<b>418</b>	<b>410</b>	<b>1,563</b>	<b>725</b>	<b>432</b>		
Iowa	89	8,529	3,010	385	221	1,621	294	489	35	37
Kansas	105	8,760	3,538	342	555	1,608	618	414	16	46
Minnesota	93	13,227	3,115	480	254	1,374	639	369	30	14
Missouri	123	21,062	4,127	377	486	1,664	1,360	241	9	40
Nebraska	99	5,332	3,345	381	508	1,585	235	637	24	39
North Dakota	133	3,002	4,467	624	674	1,500	371	1,299	5	5
South Dakota	112	2,660	3,752	621	587	1,599	213	732	11	6
<b>Southeast</b>	<b>98</b>	<b>191,718</b>	<b>3,304</b>	<b>371</b>	<b>603</b>	<b>1,623</b>	<b>625</b>	<b>82</b>		
Alabama	101	13,927	3,411	382	643	1,652	650	84	21	38
Arkansas	91	7,316	3,064	423	335	1,743	364	198	33	28
Florida	102	41,398	3,443	262	444	2,099	599	39	19	50
Georgia	92	19,166	3,080	404	656	1,332	608	80	31	31
Kentucky	83	10,368	2,782	457	501	1,561	199	64	42	18
Louisiana	79	11,821	2,650	430	357	1,208	552	102	47	26
Mississippi	99	8,725	3,324	485	450	1,580	660	149	25	13
North Carolina	77	16,598	2,588	339	525	1,387	256	82	48	47
South Carolina	90	10,382	3,031	374	652	1,401	542	63	34	41
Tennessee	94	15,300	3,151	416	452	1,504	724	55	28	29
Virginia	158	31,393	5,317	323	1,557	1,686	1,611	141	2	48
West Virginia	83	5,324	2,807	542	265	1,803	157	39	41	10
<b>Southwest</b>	<b>92</b>	<b>77,499</b>	<b>3,107</b>	<b>326</b>	<b>520</b>	<b>1,411</b>	<b>723</b>	<b>126</b>		
Arizona	110	12,560	3,709	351	496	1,655	1,123	85	13	44
New Mexico	146	7,366	4,911	519	773	1,470	2,033	115	4	11
Oklahoma	91	10,069	3,077	403	655	1,592	251	177	32	32
Texas	84	47,504	2,829	289	476	1,321	617	125	39	49
<b>Rocky Mountain</b>	<b>105</b>	<b>25,595</b>	<b>3,519</b>	<b>456</b>	<b>653</b>	<b>1,319</b>	<b>891</b>	<b>201</b>		
Colorado	111	12,302	3,732	350	730	1,326	1,173	154	12	45
Idaho	94	3,166	3,172	393	427	1,411	681	261	27	34
Montana	106	2,887	3,569	667	525	1,598	227	550	15	4
Utah	101	5,705	3,396	467	723	1,143	972	91	22	16
Wyoming	93	1,535	3,133	916	559	1,220	247	190	29	2
<b>Far West<sup>1</sup></b>	<b>113</b>	<b>136,970</b>	<b>3,812</b>	<b>437</b>	<b>643</b>	<b>1,519</b>	<b>1,101</b>	<b>111</b>		
California	108	100,754	3,642	398	561	1,419	1,164	100	14	33
Nevada	102	3,461	3,437	391	500	1,493	1,018	36	20	35
Oregon	82	7,531	2,765	456	343	1,682	188	95	43	20
Washington	115	17,619	3,883	436	683	1,587	994	182	10	24
Alaska	161	2,846	5,421	1,189	1,865	808	1,509	51	1	1
Hawaii	131	4,759	4,394	425	1,914	1,493	485	78	6	27
<b>Exhibit:<sup>2</sup></b>										
Washington, DC	694	14,530	23,360	2,436	12,593	2,596	4,317	1,418		

Note: This table includes federal expenditures only; it does not include any state or local own-source revenues used to match or supplement these federal expenditures. All federal expenditures are not included in this table. Expenditures that cannot be allocated to individual states (such as net interest on the federal debt, international payments, payments to U.S. territories and foreign aid) have been excluded.

(continued on next page)

**PER CAPITA FEDERAL EXPENDITURE, BY REGION AND STATE, FISCAL YEAR 1987**

(Notes 1-8 refer to column numbers)

- 1—Thus a figure such as 126 for Connecticut indicates that federal expenditures for Connecticut are 126% of the U.S. average (or, alternatively, 26% greater than the U.S. average.) Conversely, the index figure of 77 for North Carolina indicates that federal expenditures for North Carolina are only 77% of the U.S. average. (Regional figures are population-weighted averages.)
- 2—Total federal expenditures by state (in millions). See note at bottom of preceding page.
- 3—Details may not sum to totals because of independent rounding.
- 4—Among the largest programs included in this category are (federal expenditures only) Medicaid (\$27 billion), AFDC (\$11 billion), and highway programs (\$13 billion).
- 5—Federal civilian and military salaries and wages were reported by location of workplace. Hence, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia, to a lesser extent, would be understated. The effect on other states would be negligible.
- 6—Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits as well as supplemental security income and food stamps.
- 7—Defense contracts account for 75% of the total in this category for the U.S. as a whole.
- 8—Agricultural programs represent approximately 48% of the total amount in the “other” category.

<sup>1</sup>Excluding Alaska and Hawaii.

<sup>2</sup>Because of the unique nature of the District of Columbia, the figures for Washington, DC, should not be compared to other states. See also note 5.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1987*, March 1988).

*Section II*

# **State-by-State Expenditures and Revenues**

*Tables 10-43 are included in Volume I of the 1988 Edition of  
Significant Features of Fiscal Federalism.*

A listing of these tables can be found on pages 129-30 of this volume.

## GOVERNMENT DIRECT GENERAL EXPENDITURE,<sup>1</sup> BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-86

Fiscal Year	Federal, State and Local	Federal Government	State and Local Governments								Exhibit: Federal Insurance Trust Expenditure <sup>2</sup>
			Total (state-local)	State Governments	Local Governments						
					Total	Municipalities	Counties	School Districts	Townships	Special Districts	
<b>1. Amount (In millions of current dollars)</b>											
1955	\$ 96,796	\$ 63,072	\$ 33,724	\$ 11,190	\$ 22,534	\$ 7,870	\$ 4,629	\$ 8,168	\$ 1,029	\$ 837	\$ 6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,094	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
1983	1,000,287	535,631	464,656	183,732	280,924	87,776	65,668	99,787	9,685	18,007	250,094
1984	1,068,315	565,031	503,284	201,310	301,974	93,982	70,612	106,505	10,296	20,579	264,142
1985	1,192,453	640,256	552,197	223,562	328,636	102,247	77,026	116,189	11,089	22,084	284,633
1986	1,285,032	680,577	604,455	244,553	359,902	111,416	85,139	127,800	12,016	23,531	300,192
<b>2. Percentage Distribution</b>											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8	
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9	
1985	100.0	53.7	46.3	18.7	27.6	8.6	6.5	9.7	0.9	1.9	
1986	100.0	53.0	47.0	19.0	28.0	8.7	6.6	9.9	0.9	1.8	

<sup>1</sup>Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal insurance trust expenditures (see exhibit), state-local utility, liquor store and insurance-trust expenditures (\$62 billion, \$3 billion and \$46 billion in 1986 respectively) are excluded from the figures cited below. Federal aid to state and local governments is not classified as a direct expenditure of the Federal government; federal aid spent by state and local governments is classified as a state or local expenditure.

<sup>2</sup>Includes not only OASDI (Social Security as it is commonly known—Old Age, Survivors, Disability and Health Insurance) but employee retirement, railroad retirement, unemployment compensation and veterans' life insurance. For FY 86, these figures were \$24.2 billion, \$5.9 billion, \$1.96 billion and \$0.2 billion respectively.

Sources: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, (Tables 4, 5 and 10, in the 1985-86 edition); Census, *Historical Statistics of the United States, Colonial Times to 1970*, Part 2, Series 584, page 1122 (Federal insurance trust data). See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.



## PERCENTAGE DISTRIBUTION OF STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURE, BY FUNCTION, BY REGION AND STATE, FY86

Region and State	All General Expenditure (in millions)	All Inter-governmental Expenditures to Federal	Direct Elementary and Secondary Schools	Direct Higher Education	Direct Public Welfare	Direct Health and Hospitals	Direct Highways	Direct Police and Fire	Direct All Other	EXHIBIT	
										Per Capita General Expenditure	Expenditure as a Percent of State Personal Income
<b>United States</b>	<b>\$606,561.2</b>	<b>0.3%</b>	<b>23.9%</b>	<b>9.3%</b>	<b>12.3%</b>	<b>8.8%</b>	<b>8.1%</b>	<b>5.3%</b>	<b>31.8%</b>	<b>\$2,516</b>	<b>18.3%</b>
<b>New England</b>	<b>32,961.2</b>	<b>0.4</b>	<b>22.1</b>	<b>6.6</b>	<b>15.9</b>	<b>7.7</b>	<b>7.2</b>	<b>5.7</b>	<b>34.3</b>	<b>2,588</b>	<b>16.4</b>
Connecticut	8,235.5	0.0	21.4	5.8	13.4	7.1	8.5	5.9	37.9	2,582	14.3
Maine	2,711.1	0.3	24.1	8.8	17.5	4.8	10.5	4.0	30.2	2,309	19.6
Massachusetts	15,927.8	0.7	21.7	5.8	17.5	9.3	5.2	6.1	33.7	2,731	16.7
New Hampshire	2,078.9	0.0	25.6	8.3	11.5	5.5	11.5	5.3	32.3	2,024	13.9
Rhode Island	2,613.7	0.4	20.5	7.9	17.5	7.1	6.6	6.0	34.0	2,681	19.4
Vermont	1,394.1	0.6	22.9	13.0	12.6	4.1	11.6	3.2	32.0	2,577	21.5
<b>Mideast</b>	<b>128,088.4</b>	<b>0.3</b>	<b>23.3</b>	<b>6.1</b>	<b>15.3</b>	<b>7.8</b>	<b>7.1</b>	<b>5.4</b>	<b>34.9</b>	<b>2,979</b>	<b>19.3</b>
Delaware	1,784.0	0.0	22.8	13.6	6.9	5.2	9.2	4.1	38.4	2,818	20.1
Washington, DC	2,938.2	0.0	14.3	2.8	17.9	9.6	3.1	9.7	42.6	4,694	25.8
Maryland	11,514.4	0.0	22.7	9.7	11.3	4.1	9.3	5.8	37.2	2,580	16.5
New Jersey	21,341.8	0.1	25.4	6.4	11.6	6.0	8.3	5.6	36.7	2,801	16.4
New York	64,486.0	0.4	21.7	5.4	17.2	10.0	5.6	5.5	34.2	3,629	22.6
Pennsylvania	26,024.0	0.3	26.7	5.7	15.7	5.7	9.0	4.2	32.7	2,189	16.3
<b>Great Lakes</b>	<b>101,283.9</b>	<b>0.2</b>	<b>25.1</b>	<b>10.4</b>	<b>15.0</b>	<b>8.3</b>	<b>7.8</b>	<b>5.3</b>	<b>28.0</b>	<b>2,427</b>	<b>17.9</b>
Illinois	27,155.7	0.0	23.2	8.8	14.0	6.4	8.8	6.4	32.3	2,351	16.0
Indiana	10,996.9	0.1	26.5	12.3	11.6	10.0	8.1	3.9	27.5	1,998	16.1
Michigan	25,425.3	0.3	25.4	10.6	16.1	10.0	6.2	5.0	26.4	2,780	20.6
Ohio	24,616.2	0.0	26.8	9.9	16.1	8.1	7.7	5.4	26.0	2,289	17.3
Wisconsin	13,089.8	0.6	23.7	12.4	16.0	7.6	8.7	5.0	26.1	2,736	20.8
<b>Plains</b>	<b>42,641.7</b>	<b>0.1</b>	<b>24.6</b>	<b>10.6</b>	<b>11.7</b>	<b>9.0</b>	<b>11.7</b>	<b>4.2</b>	<b>28.2</b>	<b>2,426</b>	<b>18.3</b>
Iowa	6,966.1	0.2	23.3	13.6	12.0	9.8	12.9	3.8	24.4	2,443	19.2
Kansas	5,862.5	0.0	26.0	12.5	8.4	8.0	13.2	4.3	27.5	2,382	17.4
Minnesota	12,846.6	0.0	23.1	8.5	15.1	8.0	10.2	3.6	31.5	3,049	21.7
Missouri	9,705.6	0.1	26.4	9.2	10.4	11.0	10.5	5.7	26.7	1,916	14.6
Nebraska	3,827.3	0.0	25.7	11.7	9.8	10.5	12.7	3.8	25.7	2,395	17.9
North Dakota	1,838.0	0.0	22.9	14.0	9.8	5.4	13.1	2.7	32.1	2,707	22.3
South Dakota	1,595.6	0.0	25.2	8.6	9.3	5.4	16.5	3.5	31.5	2,254	20.2
<b>Southeast</b>	<b>119,325.8</b>	<b>0.0</b>	<b>24.4</b>	<b>10.1</b>	<b>9.2</b>	<b>11.8</b>	<b>9.3</b>	<b>5.0</b>	<b>30.1</b>	<b>2,083</b>	<b>17.6</b>
Alabama	8,614.6	0.0	20.4	12.1	8.7	15.8	9.6	4.1	29.4	2,125	20.1
Arkansas	4,371.7	0.0	29.1	10.9	11.6	8.6	11.8	3.7	24.3	1,843	17.7
Florida	24,790.1	0.0	24.7	6.3	7.4	10.8	7.7	7.2	36.0	2,123	15.9
Georgia	13,424.9	0.0	23.9	9.6	8.7	18.7	8.8	4.6	25.7	2,199	17.9
Kentucky	7,162.1	0.0	22.4	10.9	13.2	6.6	11.5	4.0	31.4	1,921	17.8
Louisiana	10,907.8	0.0	21.5	8.8	9.0	11.9	9.9	5.1	33.8	2,423	21.6
Mississippi	5,136.0	0.0	22.9	11.3	10.1	15.3	11.6	3.6	25.2	1,957	21.4
North Carolina	12,099.3	0.0	27.7	14.6	9.4	9.6	8.1	4.7	25.8	1,911	16.6
South Carolina	6,661.6	0.0	25.9	12.4	9.1	13.6	6.6	4.0	28.4	1,972	18.8
Tennessee	9,213.7	0.0	20.5	10.7	11.4	12.5	10.1	4.7	30.1	1,918	17.2
Virginia	12,803.2	0.0	27.2	11.2	7.9	8.9	10.6	5.4	28.8	2,212	15.4
West Virginia	4,140.8	0.0	27.6	8.9	10.8	7.0	12.2	2.7	30.7	2,158	21.0
<b>Southwest</b>	<b>56,542.6</b>	<b>0.0</b>	<b>28.1</b>	<b>12.0</b>	<b>7.1</b>	<b>8.2</b>	<b>10.4</b>	<b>5.0</b>	<b>29.2</b>	<b>2,282</b>	<b>17.8</b>
Arizona	8,430.3	0.0	24.9	12.7	7.2	4.9	10.8	6.2	33.3	2,542	20.7
New Mexico	3,987.7	0.0	25.0	13.6	7.3	7.6	10.7	4.5	31.3	2,696	25.2
Oklahoma	7,364.4	0.0	26.3	11.4	10.7	9.8	9.5	4.4	27.9	2,228	18.2
Texas	36,760.2	0.0	29.5	11.8	6.4	8.6	10.4	5.0	28.3	2,204	16.7
<b>Rocky Mountain</b>	<b>19,054.9</b>	<b>0.0</b>	<b>26.2</b>	<b>11.0</b>	<b>8.6</b>	<b>7.8</b>	<b>11.4</b>	<b>4.8</b>	<b>30.2</b>	<b>2,624</b>	<b>20.7</b>
Colorado	8,388.6	0.0	26.0	10.3	9.7	7.9	9.6	5.6	30.9	2,568	17.5
Idaho	1,984.5	0.0	24.4	12.4	7.8	9.3	12.9	4.8	28.4	1,979	17.8
Montana	2,280.9	0.0	27.4	7.7	9.1	5.2	14.9	3.3	32.3	2,785	25.2
Utah	4,133.4	0.0	26.5	14.2	8.6	7.0	10.0	4.4	29.2	2,482	23.9
Wyoming	2,267.6	0.0	27.0	9.6	4.6	10.4	15.7	3.6	29.2	4,473	33.7
<b>Far West*</b>	<b>98,745.8</b>	<b>1.5</b>	<b>21.2</b>	<b>10.2</b>	<b>12.6</b>	<b>8.3</b>	<b>5.3</b>	<b>6.3</b>	<b>34.7</b>	<b>2,813</b>	<b>18.6</b>
California	77,501.5	1.8	20.4	10.0	13.5	8.7	4.4	6.5	34.6	2,872	18.3
Nevada	2,566.9	0.1	20.6	7.4	5.7	6.9	10.9	7.9	40.5	2,666	18.9
Oregon	7,210.4	0.0	25.0	10.9	8.0	5.8	7.6	5.6	37.1	2,673	21.3
Washington	11,467.0	0.2	23.8	11.3	10.8	7.5	8.5	5.1	32.7	2,569	18.7
Alaska	5,047.3	0.2	17.6	5.5	5.4	2.8	9.6	3.2	55.7	9,452	53.3
Hawaii	2,869.6	0.1	16.3	11.2	9.9	6.8	5.1	5.1	45.4	2,702	19.7

\*Excluding Alaska and Hawaii.

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**PERCENTAGE DISTRIBUTION OF STATE GOVERNMENT GENERAL EXPENDITURE,  
BY FUNCTION, BY REGION AND STATE, FY86**

Region and State	All General Expenditure (in millions)	All Inter-governmental Expenditures to Federal	All Inter-governmental Expenditures to Local	Direct Higher Education	Direct Public Welfare	Direct Health and Hospitals	Direct Highways	Direct Police and Fire	Direct All Other	EXHIBIT	
										Per Capita General Expenditure	Expenditure as a Percent of State Personal Income
United States*	376,519.3	0.6%	34.5%	12.7%	14.9%	6.8%	8.0%	0.9%	21.6%	\$1,566	11.4%
New England	22,860.5	0.6	23.8	9.5	21.6	8.9	6.6	0.9	27.9	1,795	11.3
Connecticut	5,403.8	0.0	21.2	8.8	17.7	9.6	9.0	1.2	32.3	1,695	9.4
Maine	1,913.8	0.4	22.0	12.4	24.2	4.7	9.8	1.0	25.5	1,630	13.8
Massachusetts	11,445.4	1.0	28.0	7.9	23.9	9.4	3.9	0.7	25.1	1,963	12.0
New Hampshire	1,158.5	0.0	15.1	14.8	15.5	9.4	13.6	1.2	30.4	1,128	7.8
Rhode Island	1,924.9	0.5	17.6	10.7	22.6	9.6	6.8	0.6	31.6	1,974	14.3
Vermont	1,014.1	0.8	14.9	17.9	17.3	5.4	10.4	1.6	31.8	1,874	15.6
Mideast <sup>1</sup>	74,772.2	0.4	36.3	8.1	15.7	7.2	7.2	0.9	24.2	1,764	11.4
Delaware	1,318.7	0.0	19.2	18.3	9.2	7.0	9.9	1.8	34.5	2,083	14.9
Maryland	7,153.7	0.0	25.9	11.8	17.9	4.9	10.6	1.2	27.6	1,603	10.3
New Jersey	13,615.6	0.2	35.1	7.8	12.1	6.5	9.3	1.2	28.0	1,787	10.5
New York	36,363.7	0.6	41.1	7.3	14.4	8.4	4.2	0.7	23.3	2,046	12.7
Pennsylvania	16,320.6	0.4	32.5	7.6	21.2	6.0	10.7	1.2	20.6	1,373	10.2
Great Lakes	62,617.1	0.2	33.4	14.1	20.8	6.3	6.6	0.7	17.8	1,500	11.0
Illinois	16,108.1	0.0	29.8	10.8	21.9	6.0	9.2	1.0	21.3	1,394	9.5
Indiana	7,111.0	0.2	36.3	19.0	12.6	6.6	8.2	0.9	16.2	1,292	10.4
Michigan	15,602.3	0.4	30.6	14.2	24.7	8.1	3.6	0.9	17.4	1,706	12.6
Ohio	15,372.0	0.0	36.0	14.9	19.3	6.1	7.0	0.6	16.1	1,430	10.8
Wisconsin	8,423.7	0.9	38.1	14.7	20.7	3.7	5.1	0.3	16.4	1,760	13.4
Plains	26,189.7	0.1	32.9	15.1	15.0	7.3	10.6	0.7	18.4	1,490	11.2
Iowa	4,450.7	0.3	32.4	17.1	16.9	7.1	10.8	0.7	14.6	1,561	12.3
Kansas	3,239.5	0.0	30.7	17.9	14.8	7.4	13.5	0.6	15.2	1,316	9.6
Minnesota	7,858.3	0.0	39.8	13.9	13.3	6.4	7.7	0.5	18.5	1,865	13.3
Missouri	6,063.5	0.0	31.6	12.3	16.4	8.9	11.3	1.0	18.5	1,197	9.1
Nebraska	2,121.9	0.1	25.3	17.3	16.8	6.9	12.6	0.9	20.1	1,328	10.0
North Dakota	1,426.5	0.0	28.0	18.1	11.2	6.5	10.0	0.4	25.9	2,101	17.3
South Dakota	1,029.2	0.0	18.9	13.3	13.2	6.5	16.5	1.0	30.6	1,454	13.0
Southeast	76,417.0	0.0	32.1	14.3	13.2	8.1	10.6	1.0	20.7	1,334	11.3
Alabama	5,899.7	0.0	26.5	17.7	12.4	10.3	8.8	0.7	23.6	1,456	13.7
Arkansas	3,132.8	0.0	31.6	15.2	16.0	6.3	11.8	0.8	18.3	1,321	12.7
Florida	12,967.4	0.0	40.1	7.7	13.0	7.7	9.0	1.2	21.4	1,111	8.3
Georgia	7,973.7	0.0	32.7	15.8	14.4	6.3	11.0	0.9	19.0	1,306	10.6
Kentucky	5,372.5	0.0	26.4	14.5	17.3	4.5	12.5	1.1	23.7	1,441	13.3
Louisiana	7,150.8	0.0	26.1	13.3	13.4	10.5	10.5	1.1	25.1	1,589	14.2
Mississippi	3,483.4	0.0	35.5	12.2	14.5	7.4	10.3	1.0	19.1	1,327	14.5
North Carolina	8,649.5	0.0	39.3	16.0	10.4	6.5	9.4	1.1	17.2	1,366	11.9
South Carolina	4,812.2	0.0	29.7	17.2	12.3	11.0	7.6	1.1	21.2	1,425	13.6
Tennessee	5,670.9	0.0	25.2	17.4	17.5	8.5	11.1	0.7	19.7	1,181	10.6
Virginia	8,238.9	0.0	30.5	17.4	8.8	11.1	13.2	1.0	18.0	1,424	9.9
West Virginia	3,065.3	0.0	27.9	12.1	14.6	4.6	15.4	0.8	24.5	1,597	15.5
Southwest	31,506.0	0.0	33.8	18.1	12.0	6.9	11.8	0.8	16.5	1,271	9.9
Arizona	4,688.3	0.0	40.8	17.6	10.2	3.7	10.0	1.5	16.2	1,413	11.5
New Mexico	3,098.4	0.0	36.1	17.5	9.1	7.7	10.2	0.9	18.5	2,095	19.6
Oklahoma	4,801.3	0.0	30.8	17.5	16.2	7.3	8.6	0.8	18.8	1,453	11.9
Texas	18,918.1	0.0	32.5	18.5	11.9	7.5	13.3	0.7	15.6	1,134	8.6
Rocky Mountain	11,363.9	0.0	31.2	17.1	11.2	6.9	12.5	0.9	20.2	1,565	12.3
Colorado	4,375.6	0.0	33.3	18.9	11.1	7.9	9.6	0.9	18.2	1,339	9.1
Idaho	1,322.9	0.0	30.2	16.9	10.9	4.8	13.1	1.0	23.1	1,319	11.8
Montana	1,396.3	0.1	22.8	11.9	13.4	5.5	18.3	0.9	27.0	1,705	15.4
Utah	2,793.2	0.0	28.0	21.0	12.6	7.9	10.5	0.9	19.1	1,678	16.2
Wyoming	1,475.9	0.0	40.0	9.0	6.9	5.3	18.7	0.9	19.2	2,911	21.9
Far West <sup>2</sup>	64,663.1	2.2	43.6	11.9	10.7	4.3	4.1	0.9	22.1	1,842	12.1
California	50,791.2	2.8	46.3	11.2	9.9	4.0	3.1	1.0	21.8	1,882	12.0
Nevada	1,538.8	0.2	38.2	12.4	8.0	3.6	13.3	0.8	23.5	1,598	11.3
Oregon	4,232.7	0.0	26.1	13.4	13.1	5.8	8.0	1.2	32.4	1,569	12.5
Washington	8,100.5	0.2	36.9	16.0	15.2	5.7	6.8	0.7	18.4	1,815	13.2
Alaska	3,888.5	0.0	22.2	7.2	6.7	2.1	9.3	0.8	51.7	7,282	41.0
Hawaii	2,241.3	0.2	1.2	14.4	12.4	8.5	4.2	0.1	59.1	2,110	15.4

<sup>1</sup>Excluding Washington, DC.

<sup>2</sup>Excluding Alaska and Hawaii.

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

Table 45.3

ACIR 43

**PERCENTAGE DISTRIBUTION OF LOCAL GOVERNMENT GENERAL EXPENDITURE,  
BY FUNCTION, BY REGION AND STATE, FY86**

Region and State	All General Expenditure (in millions)	All Inter-governmental Expenditures to Federal	Direct Elementary and Secondary Schools	Direct Higher Education	Direct Public Welfare	Direct Health and Hospitals	Direct Highways	Direct Police and Fire	Direct All Other	EXHIBIT	
										Per Capita General Expenditure	Expenditure as a Percent of State Personal Income
United States	\$363,921.4	1.1%	39.6%	2.4%	5.1%	7.7%	5.3%	8.0%	31.0%	\$1,510	11.0%
New England	15,755.6	1.4	46.1	0.0	1.8	3.3	5.5	10.6	31.3	1,237	7.8
Connecticut	3,979.3	0.0	44.4	0.0	3.6	1.5	5.2	10.6	34.7	1,248	6.9
Maine	1,218.4	0.1	53.3	0.0	1.0	3.2	7.9	7.2	27.3	1,038	8.8
Massachusetts	7,884.9	2.4	43.9	0.1	0.6	5.2	4.8	11.3	31.7	1,352	8.3
New Hampshire	1,113.9	1.7	47.8	0.0	5.3	0.5	7.4	8.7	28.6	1,085	7.5
Rhode Island	1,028.0	0.0	52.1	0.0	2.3	0.1	4.0	14.1	27.3	1,054	7.6
Vermont	531.0	0.0	60.1	0.0	0.0	0.4	10.6	5.5	23.3	982	8.2
Mideast	83,104.4	3.2	35.7	2.1	9.4	5.6	4.4	7.4	32.1	1,933	12.5
Delaware	718.9	0.0	56.6	0.0	0.0	0.0	4.6	6.8	31.9	1,136	8.1
Washington, DC	2,938.2	0.0	14.3	2.8	17.9	9.6	3.1	9.7	42.6	4,694	25.8
Maryland	6,252.9	0.6	40.4	4.3	0.3	2.0	5.0	9.2	38.2	1,401	9.0
New Jersey	12,670.4	1.3	42.7	2.4	6.4	3.1	4.1	8.1	31.8	1,663	9.7
New York	45,357.6	5.0	30.8	1.8	13.0	7.5	4.6	7.3	30.0	2,552	15.9
Pennsylvania	15,166.4	1.1	45.7	1.7	4.1	3.3	4.1	6.0	34.2	1,276	9.5
Great Lakes	59,757.9	0.3	42.5	2.8	3.7	7.4	6.3	8.3	28.7	1,432	10.5
Illinois	15,859.9	0.1	39.7	4.0	1.8	4.9	5.8	10.0	33.6	1,373	9.3
Indiana	6,474.7	0.2	45.0	0.0	5.9	9.7	4.7	5.7	28.9	1,176	9.5
Michigan	14,676.7	0.5	44.1	3.3	1.6	8.7	6.9	7.7	27.2	1,605	11.9
Ohio	14,847.8	0.5	44.4	1.0	6.7	7.2	5.5	8.3	26.5	1,381	10.4
Wisconsin	7,898.7	0.3	39.3	4.8	4.4	8.6	8.9	7.9	25.7	1,651	12.6
Plains	25,198.7	0.6	41.5	2.2	4.2	7.7	8.8	6.3	28.6	1,434	10.8
Iowa	4,008.3	1.3	40.5	4.5	2.2	9.1	10.4	5.8	26.2	1,406	11.0
Kansas	3,618.0	0.0	41.7	4.2	0.4	6.4	9.3	6.4	31.5	1,470	10.7
Minnesota	8,180.0	0.8	36.2	0.0	10.9	6.4	8.7	5.2	31.7	1,941	13.8
Missouri	5,552.6	0.0	46.1	2.7	0.4	9.4	6.1	8.8	26.4	1,096	8.3
Nebraska	2,255.2	0.6	43.6	3.5	0.8	11.4	9.7	5.6	24.7	1,411	10.6
North Dakota	819.9	1.1	51.3	0.0	2.6	0.8	12.0	5.3	26.9	1,207	9.9
South Dakota	764.7	0.5	52.7	0.0	1.6	2.5	12.3	5.9	24.6	1,080	9.7
Southeast	67,653.2	0.4	42.7	1.7	1.3	11.7	4.5	7.8	30.0	1,181	10.0
Alabama	4,280.8	0.1	39.9	0.0	0.4	17.6	7.1	7.2	27.7	1,056	10.0
Arkansas	2,227.5	0.0	57.1	0.0	0.3	8.1	6.5	6.0	22.0	939	9.0
Florida	17,037.8	0.1	35.9	3.2	0.9	9.9	4.3	9.6	36.1	1,459	10.9
Georgia	8,075.0	0.2	39.8	0.3	0.3	24.9	3.8	6.7	24.1	1,323	10.8
Kentucky	3,207.3	0.1	49.9	0.0	0.6	7.1	4.6	7.2	30.5	860	8.0
Louisiana	5,673.3	0.9	40.8	0.1	0.5	9.5	5.9	8.4	33.9	1,260	11.2
Mississippi	2,890.3	0.0	40.5	5.5	0.5	18.2	8.1	5.3	22.0	1,101	12.0
North Carolina	6,948.1	1.4	47.4	5.6	3.4	8.6	2.4	6.8	24.4	1,097	9.6
South Carolina	3,289.6	0.3	51.3	0.0	0.5	11.5	2.3	6.5	27.7	974	9.3
Tennessee	4,990.3	0.3	37.8	0.0	1.2	13.5	6.0	7.9	33.3	1,039	9.3
Virginia	7,101.0	0.3	49.0	0.0	4.0	3.3	3.7	8.6	31.0	1,227	8.6
West Virginia	1,932.0	0.0	59.2	0.0	0.0	7.7	1.7	4.6	26.8	1,007	9.8
Southwest	35,812.3	0.3	44.0	3.0	0.7	6.8	6.0	7.2	32.0	1,445	11.3
Arizona	5,751.0	1.7	36.6	4.3	2.2	4.1	7.7	7.8	35.6	1,734	14.1
New Mexico	2,018.9	0.5	48.2	0.0	0.5	3.1	5.6	7.6	34.6	1,365	12.8
Oklahoma	4,044.2	0.1	47.9	0.0	0.2	9.3	7.2	7.1	28.4	1,224	10.0
Texas	23,998.2	0.0	44.7	3.4	0.4	7.4	5.5	7.1	31.5	1,439	10.9
Rocky Mountain	11,266.4	0.2	44.3	1.3	3.3	6.2	6.7	7.2	30.8	1,552	12.2
Colorado	5,476.3	0.1	39.8	0.6	6.0	5.8	7.0	7.9	32.8	1,676	11.4
Idaho	1,064.0	0.3	45.5	2.2	1.1	11.3	7.8	7.7	24.3	1,061	9.5
Montana	1,214.1	0.9	51.5	0.7	1.7	3.4	7.0	5.2	29.7	1,482	13.4
Utah	2,128.7	0.3	51.5	0.0	0.2	3.3	5.7	7.5	31.5	1,278	12.3
Wyoming	1,383.3	0.1	44.2	6.1	0.1	11.3	5.7	5.0	27.4	2,728	20.5
Far West*	62,702.8	0.7	33.2	3.7	8.7	8.7	4.1	9.0	32.0	1,786	11.8
California	50,536.3	0.6	31.1	4.2	10.7	9.4	3.7	9.0	31.3	1,873	11.9
Nevada	1,616.3	0.0	32.8	0.0	1.4	7.5	4.6	11.8	41.9	1,678	11.9
Oregon	4,094.5	0.3	44.1	5.3	0.5	4.2	5.2	8.7	31.8	1,518	12.1
Washington	6,455.7	1.5	42.3	0.0	0.1	6.2	6.5	8.2	35.1	1,447	10.6
Alaska	2,015.6	0.0	36.4	0.0	0.8	3.0	6.1	6.5	47.2	3,774	21.3
Hawaii	654.6	0.0	0.0	0.0	0.7	0.9	8.1	22.0	68.3	616	4.5

\*Excluding Alaska and Hawaii.

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**PER CAPITA STATE-LOCAL DIRECT GENERAL EXPENDITURES,  
BY REGION AND STATE, SELECTED YEARS 1957-86**  
(expressed as a percentage of the U.S. average)

Region and State	1986			1985	1984	1983	1982	1979	1976	1966	1957
	State-Local Direct General Expenditure (in millions)	Per Capita Amount	As a Percent of US Average								
<b>U.S. Average</b>	<b>\$604,455.4</b>	<b>\$2,507</b>	<b>100%</b>	<b>\$2,313</b>	<b>\$2,131</b>	<b>\$1,982</b>	<b>\$1,868</b>	<b>\$1,481</b>	<b>\$1,191</b>	<b>\$423</b>	<b>\$237</b>
<b>New England</b>	<b>32,819.8</b>	<b>2,577</b>	<b>103</b>	<b>101</b>	<b>101</b>	<b>102</b>	<b>100</b>				
Connecticut	8,235.5	2,582	103	102	101	100	97	95	92	101	136
Maine	2,703.5	2,303	92	91	91	89	88	89	85	82	86
Massachusetts	15,811.4	2,711	108	105	105	106	105	113	106	102	123
New Hampshire	2,078.9	2,024	81	78	81	87	84	82	87	89	101
Rhode Island	2,604.6	2,671	107	110	111	110	110	107	101	102	89
Vermont	1,385.9	2,562	102	104	104	105	104	102	105	110	104
<b>Mideast</b>	<b>127,762.4</b>	<b>2,971</b>	<b>118</b>	<b>118</b>	<b>117</b>	<b>116</b>	<b>116</b>				
Delaware	1,783.4	2,817	112	116	116	110	115	107	115	137	102
Washington, DC	2,938.2	4,694	187	188	183	180	184	184	175	122	95
Maryland	11,514.4	2,580	103	102	108	112	108	113	113	98	103
New Jersey	21,313.7	2,797	112	107	107	105	104	106	101	89	100
New York	64,256.5	3,616	144	145	143	141	141	133	146	125	126
Pennsylvania	25,956.2	2,183	87	88	86	89	90	91	93	85	83
<b>Great Lakes</b>	<b>101,126.9</b>	<b>2,423</b>	<b>97</b>	<b>96</b>	<b>98</b>	<b>98</b>	<b>98</b>				
Illinois	27,155.0	2,350	94	94	95	96	96	97	99	90	95
Indiana	10,984.2	1,996	80	80	81	80	78	76	76	91	87
Michigan	25,360.0	2,773	111	108	112	113	112	113	110	106	111
Ohio	24,616.2	2,289	91	92	92	91	90	87	87	87	94
Wisconsin	13,011.6	2,719	108	110	111	109	114	109	104	110	101
<b>Plains</b>	<b>42,618.2</b>	<b>2,425</b>	<b>97</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>				
Iowa	6,951.4	2,438	97	100	101	102	101	100	96	102	99
Kansas	5,862.4	2,382	95	96	98	99	97	94	91	95	114
Minnesota	12,846.6	3,049	122	123	123	121	125	111	114	113	110
Missouri	9,698.3	1,914	76	77	76	75	75	76	76	85	81
Nebraska	3,826.0	2,394	95	97	96	96	95	95	89	92	85
North Dakota	1,838.0	2,707	108	117	116	113	114	106	99	113	109
South Dakota	1,595.5	2,254	90	96	94	90	93	97	95	104	103
<b>Southeast</b>	<b>119,325.0</b>	<b>2,083</b>	<b>83</b>	<b>83</b>	<b>82</b>	<b>83</b>	<b>83</b>				
Alabama	8,614.6	2,125	85	85	82	84	81	82	78	81	75
Arkansas	4,371.0	1,843	73	73	69	69	72	75	72	76	62
Florida	24,790.1	2,123	85	85	85	83	83	87	84	90	99
Georgia	13,424.9	2,199	88	85	86	90	90	88	82	79	79
Kentucky	7,162.1	1,921	77	78	81	78	78	90	79	81	65
Louisiana	10,907.8	2,423	97	100	105	107	106	92	93	98	116
Mississippi	5,135.9	1,957	78	77	79	78	83	84	81	77	64
North Carolina	12,099.3	1,911	76	77	75	76	77	84	78	71	68
South Carolina	6,661.6	1,972	79	77	74	73	77	81	81	63	65
Tennessee	9,213.7	1,918	77	75	75	75	72	79	79	79	68
Virginia	12,803.2	2,212	88	86	85	86	87	91	86	82	76
West Virginia	4,140.8	2,158	86	86	85	87	88	94	88	85	65
<b>Southwest</b>	<b>56,541.3</b>	<b>2,281</b>	<b>91</b>	<b>90</b>	<b>91</b>	<b>90</b>	<b>88</b>				
Arizona	8,428.9	2,541	101	100	98	95	96	102	97	110	115
New Mexico	3,987.7	2,696	108	110	116	116	112	106	94	121	118
Oklahoma	7,364.4	2,228	89	88	91	88	88	85	80	100	105
Texas	36,760.2	2,204	88	87	87	87	84	84	81	81	86
<b>Rocky Mountain</b>	<b>19,052.4</b>	<b>2,624</b>	<b>105</b>	<b>107</b>	<b>105</b>	<b>104</b>	<b>101</b>				
Colorado	8,387.8	2,567	102	105	103	102	101	101	106	122	119
Idaho	1,984.2	1,978	79	81	80	81	81	87	92	100	98
Montana	2,280.1	2,784	111	113	112	108	103	108	106	116	119
Utah	4,132.9	2,482	99	101	96	94	92	96	94	117	98
Wyoming	2,267.4	4,472	178	180	183	180	169	134	136	165	138
<b>Far West<sup>1</sup></b>	<b>97,304.2</b>	<b>2,772</b>	<b>111</b>	<b>111</b>	<b>110</b>	<b>112</b>	<b>2</b>	<b>114</b>	<b>2</b>		
California	76,082.3	2,820	112	112	111	112	115	111	120	138	136
Nevada	2,564.3	2,663	106	109	112	118	109	119	119	156	155
Oregon	7,210.4	2,673	107	107	112	113	119	117	114	119	114
Washington	11,447.1	2,565	102	109	107	107	108	111	102	116	124
Alaska <sup>2</sup>	5,039.4	9,437	376	411	410	437	426	309	259	218	n.a.
Hawaii	2,865.9	2,699	108	107	114	122	121	127	148	133	n.a.

n.a.—not available

Note—Regional averages are weighted for 1982-85.

<sup>1</sup>Excluding Alaska and Hawaii.<sup>2</sup>The extraordinary revenue yield from mineral extraction and the relatively large amount of federal grants to the state enabled Alaska to attain this high expenditure level.Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. See also, U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 30 in the 1985-86 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 47.1

# STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1942-86

Region and State	1. Direct General Expenditures as a Percent of Personal Income.									
	1986	1985	1984	1982	1980	1978	1976	1966	1957	1942
<b>United States</b>	<b>18.26%</b>	<b>18.28%</b>	<b>18.41%</b>	<b>17.84%</b>	<b>19.03%</b>	<b>19.43%</b>	<b>20.32%</b>	<b>15.57%</b>	<b>11.60%</b>	<b>7.51%</b>
<b>New England</b>	<b>16.29</b>	<b>16.35</b>	<b>16.70</b>	<b>16.86</b>		<b>19.29</b>				
Connecticut	14.35	14.39	14.55	14.24	15.60	16.07	15.77	12.78	11.31	5.91
Maine	19.54	19.59	19.94	19.46	20.47	21.39	21.35	15.15	12.14	7.90
Massachusetts	16.58	16.49	16.93	17.39	20.08	20.56	20.55	14.16	12.42	7.78
New Hampshire	13.92	14.06	14.66	15.79	16.66	17.66	19.68	14.98	12.83	9.46
Rhode Island	19.34	19.94	20.32	20.35	21.01	20.72	20.57	15.38	10.59	6.29
Vermont	21.38	22.40	22.46	21.82	22.63	24.24	25.44	20.16	14.34	9.07
<b>Mideast</b>	<b>19.22</b>	<b>19.55</b>	<b>19.62</b>	<b>19.21</b>		<b>20.82</b>				
Delaware	20.09	19.94	19.75	19.67	19.83	19.27	20.48	17.36	8.64	5.42
Washington, DC	25.85	25.50	24.71	24.99	27.35	26.14	26.38	14.06	8.90	5.08
Maryland	16.52	16.42	17.87	17.59	19.80	20.34	21.03	14.11	11.15	5.25
New Jersey	16.38	16.18	16.32	15.98	17.39	17.54	17.90	11.82	9.36	7.17
New York	22.51	23.41	23.47	22.96	24.08	24.23	26.38	16.31	11.73	8.63
Pennsylvania	16.30	16.40	16.04	16.09	17.36	17.85	18.78	13.13	9.18	7.64
<b>Great Lakes</b>	<b>17.83</b>	<b>17.53</b>	<b>18.18</b>	<b>17.08</b>		<b>17.60</b>				
Illinois	15.97	15.78	16.40	15.43	16.47	16.94	17.45	11.72	9.17	6.87
Indiana	16.05	15.80	16.46	14.94	14.75	14.42	16.00	13.56	10.07	6.88
Michigan	20.51	19.85	20.84	19.49	20.10	19.68	21.06	14.96	11.97	7.09
Ohio	17.32	17.15	17.58	16.29	16.52	16.79	17.64	13.01	9.83	6.49
Wisconsin	20.71	20.45	20.88	20.90	21.14	20.48	21.82	17.24	12.34	8.69
<b>Plains</b>	<b>18.27</b>	<b>18.18</b>	<b>18.59</b>	<b>17.71</b>		<b>18.76</b>				
Iowa	19.14	18.84	20.06	17.46	19.29	19.33	18.89	16.13	12.75	8.52
Kansas	17.37	16.84	17.07	16.23	17.14	18.21	18.42	15.28	14.80	7.46
Minnesota	21.75	21.62	22.01	22.01	21.46	21.87	23.70	17.93	14.04	9.80
Missouri	14.56	14.67	14.90	14.42	15.68	15.12	16.47	13.53	9.70	6.57
Nebraska	17.94	18.14	18.44	17.32	17.74	18.79	17.50	14.83	11.02	7.71
North Dakota	22.27	21.78	21.30	19.87	22.21	22.47	20.76	20.84	17.69	12.34
South Dakota	20.19	20.06	20.44	18.83	21.31	21.37	23.11	19.59	15.43	10.58
<b>Southeast</b>	<b>17.60</b>	<b>17.38</b>	<b>17.43</b>	<b>17.25</b>		<b>18.83</b>				
Alabama	20.07	19.89	18.97	18.44	19.66	19.81	20.18	18.04	13.38	6.86
Arkansas	17.69	17.36	16.63	16.45	18.11	17.66	18.59	17.63	12.77	6.35
Florida	15.87	15.87	15.98	15.32	16.84	17.78	18.01	16.05	12.77	8.12
Georgia	17.91	17.46	17.91	18.84	19.11	18.97	19.26	15.67	12.97	6.28
Kentucky	17.76	17.47	18.31	17.01	20.74	18.68	19.42	16.75	11.17	6.96
Louisiana	21.59	21.45	21.92	20.47	21.53	21.64	23.00	20.36	17.43	9.84
Mississippi	21.40	20.44	20.91	21.15	22.74	21.95	23.82	20.44	15.49	7.59
North Carolina	16.65	16.69	16.60	16.91	18.45	18.31	18.75	14.93	12.14	6.84
South Carolina	18.80	17.87	17.27	17.86	19.13	18.92	21.13	14.71	12.89	8.70
Tennessee	17.21	16.89	16.77	15.96	18.43	19.08	19.22	16.79	11.43	7.21
Virginia	15.43	15.22	15.14	15.65	17.25	17.12	17.91	14.64	10.84	5.13
West Virginia	20.98	20.22	19.69	19.83	21.43	20.55	21.45	17.43	9.86	9.52
<b>Southwest</b>	<b>17.80</b>	<b>17.41</b>	<b>17.35</b>	<b>15.98</b>		<b>17.59</b>				
Arizona	20.67	20.32	20.11	18.68	20.37	21.19	21.92	20.16	14.57	8.85
New Mexico	25.19	25.17	26.02	24.50	22.98	22.80	23.81	23.45	16.20	10.13
Oklahoma	18.24	17.46	17.61	15.88	17.29	17.48	18.48	14.48	14.98	9.14
Texas	16.66	16.32	16.19	14.92	16.48	16.59	17.39	14.88	11.44	6.71
<b>Rocky Mountain</b>	<b>20.69</b>	<b>20.92</b>	<b>20.49</b>	<b>18.93</b>		<b>21.55</b>				
Colorado	17.53	17.77	17.48	16.93	18.03	19.84	21.53	19.24	13.90	9.51
Idaho	17.76	18.59	18.11	17.16	18.81	20.95	21.56	17.65	14.06	9.16
Montana	25.15	24.86	24.10	20.92	23.05	25.52	23.41	20.15	14.86	10.36
Utah	23.95	23.81	23.24	20.72	23.98	22.55	23.13	21.36	13.37	8.64
Wyoming	33.67	33.92	32.56	26.46	24.64	24.49	27.56	27.18	16.11	9.64
<b>Far West<sup>1</sup></b>	<b>18.28</b>	<b>18.83</b>	<b>18.51</b>	<b>18.43</b>		<b>21.40</b>				
California	17.96	18.43	18.09	18.17	19.04	21.29	22.06	18.41	12.67	7.21
Nevada	18.91	19.41	19.66	18.01	20.20	21.41	22.05	20.90	14.86	7.25
Oregon	21.26	21.38	22.29	22.02	22.14	23.58	23.90	18.32	13.79	8.76
Washington	18.71	19.94	18.88	18.10	19.60	20.76	19.76	16.86	13.72	8.49
Alaska <sup>2</sup>	53.18	56.69	52.98	56.30	54.94	34.53	35.38	29.49	(9.05) <sup>3</sup>	n.a.
Hawaii	19.69	19.20	20.36	20.80	22.46	24.91	27.62	19.95	(15.61) <sup>3</sup>	n.a.

n.a.—not available

Note: Regional averages for 1982-85 are weighted averages.

<sup>1</sup>Excluding Alaska and Hawaii.<sup>2</sup>The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.<sup>3</sup>Prior to statehood and excluded from United States total.Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. See also, U.S. Bureau of the Census, *Governmental Finance in [year]*, (Table 31 in the 1986 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

## STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1942-86

Region and State	2.State Percent Related to U.S. Average (U.S. = 100.0).									
	1986	1985	1984	1982	1980	1978	1976	1966	1957	1942
<b>United States</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>New England</b>	<b>89.2</b>	<b>89.4</b>	<b>90.7</b>	<b>94.5</b>		<b>99.3</b>				
Connecticut	78.6	78.7	79.1	79.8	82.0	82.7	77.6	82.1	97.5	78.7
Maine	107.0	107.1	108.3	109.1	107.6	110.1	105.1	97.3	104.7	105.2
Massachusetts	90.8	90.2	92.0	97.5	105.5	105.8	101.1	90.9	107.1	103.6
New Hampshire	76.3	76.9	79.6	88.5	87.5	90.9	96.9	96.2	110.6	126.0
Rhode Island	105.9	109.1	110.4	114.1	110.4	106.6	101.2	98.8	91.3	83.8
Vermont	117.1	122.5	122.0	122.3	118.9	124.8	125.2	129.5	123.6	120.8
<b>Mideast</b>	<b>105.3</b>	<b>106.9</b>	<b>106.6</b>	<b>107.7</b>		<b>107.2</b>				
Delaware	110.0	109.1	107.3	110.3	104.2	99.2	100.8	111.5	74.5	72.2
Washington, DC	141.6	139.5	134.2	140.1	143.7	134.5	129.8	90.3	76.7	67.6
Maryland	90.5	89.8	97.1	98.6	104.0	104.7	103.5	90.6	96.1	69.9
New Jersey	89.7	88.5	88.7	89.6	91.4	90.3	88.1	75.9	80.7	95.5
New York	123.3	128.1	127.5	128.7	126.5	124.7	129.8	104.8	101.1	114.9
Pennsylvania	89.3	89.7	87.2	90.2	91.2	91.9	92.4	84.3	79.1	101.7
<b>Great Lakes</b>	<b>97.7</b>	<b>95.9</b>	<b>98.7</b>	<b>95.8</b>		<b>90.6</b>				
Illinois	87.5	86.3	89.1	86.5	86.5	87.2	85.9	75.3	79.1	91.5
Indiana	87.9	86.4	89.4	83.7	77.5	74.2	78.7	87.1	86.8	91.6
Michigan	112.3	108.5	113.2	109.2	105.6	101.3	103.6	96.1	103.2	94.4
Ohio	94.9	93.8	95.5	91.3	86.8	86.4	86.8	93.6	84.7	86.4
Wisconsin	113.4	111.9	113.4	117.2	111.1	105.4	107.4	110.7	106.4	115.7
<b>Plains</b>	<b>100.1</b>	<b>99.4</b>	<b>101.0</b>	<b>99.3</b>		<b>96.6</b>				
Iowa	104.8	103.0	109.9	97.9	101.4	99.5	93.0	103.6	109.9	113.4
Kansas	95.1	92.1	92.7	91.0	90.1	93.7	90.6	98.1	127.6	99.3
Minnesota	119.1	118.2	119.6	123.4	112.8	112.6	116.6	115.2	121.0	130.5
Missouri	79.7	80.2	80.9	80.8	82.4	77.8	81.1	86.9	83.6	87.5
Nebraska	98.3	99.2	100.2	97.1	93.2	96.7	86.1	95.2	95.0	102.7
North Dakota	121.9	119.1	115.7	111.4	116.7	115.6	102.2	133.8	152.5	164.3
South Dakota	110.6	109.7	111.0	105.6	112.0	110.0	113.7	125.8	133.0	140.9
<b>Southeast</b>	<b>96.4</b>	<b>95.1</b>	<b>94.7</b>	<b>96.7</b>		<b>96.9</b>				
Alabama	109.9	108.8	103.0	103.4	103.3	102.0	99.8	115.9	115.3	91.3
Arkansas	96.9	94.9	90.3	92.2	95.2	90.9	91.5	113.2	110.1	84.6
Florida	86.9	86.8	86.8	85.9	88.5	91.5	88.6	103.1	110.1	108.1
Georgia	98.1	95.5	97.3	105.6	100.4	97.6	94.8	100.6	111.8	83.6
Kentucky	97.3	95.5	99.5	95.4	109.0	96.1	95.6	107.6	96.3	92.7
Louisiana	118.3	117.3	119.1	114.8	113.1	111.4	113.2	130.8	150.3	131.0
Mississippi	117.2	111.8	113.6	118.5	119.5	113.0	117.2	131.3	133.5	101.1
North Carolina	91.2	91.3	90.2	94.8	97.0	94.2	92.3	95.9	104.7	91.1
South Carolina	103.0	97.7	93.8	100.1	100.5	97.4	104.0	94.5	111.1	115.8
Tennessee	94.3	92.4	91.1	89.5	96.8	98.2	94.6	107.8	98.5	96.0
Virginia	84.5	83.3	82.2	87.8	90.6	88.1	88.1	94.0	93.4	68.3
West Virginia	114.9	110.6	107.0	111.2	112.6	105.8	105.6	111.9	85.0	128.8
<b>Southwest</b>	<b>97.5</b>	<b>95.2</b>	<b>94.3</b>	<b>89.6</b>		<b>90.5</b>				
Arizona	113.2	111.1	109.3	104.7	107.0	109.1	107.9	129.5	125.6	117.8
New Mexico	138.0	137.7	141.4	137.3	120.8	117.3	117.2	150.6	139.7	134.9
Oklahoma	99.9	95.5	95.7	89.0	90.9	90.0	90.9	118.7	129.1	121.7
Texas	91.2	89.3	88.0	83.6	86.6	85.4	85.6	95.6	98.6	89.3
<b>Rocky Mountain</b>	<b>113.3</b>	<b>114.4</b>	<b>111.3</b>	<b>106.1</b>		<b>110.9</b>				
Colorado	96.0	97.2	94.9	94.9	94.7	102.1	106.0	123.6	119.8	126.6
Idaho	97.3	101.7	98.4	96.2	98.8	107.8	106.1	113.4	121.2	122.0
Montana	137.7	136.0	130.9	117.3	121.1	131.3	115.2	129.4	128.1	137.9
Utah	131.2	130.2	126.3	116.1	126.0	116.1	113.8	137.2	115.3	115.0
Wyoming	184.4	185.5	176.9	148.3	129.5	126.0	135.6	174.6	138.9	128.4
<b>Far West</b> <sup>1</sup>	<b>100.1</b>	<b>103.0</b>	<b>100.6</b>	<b>103.1</b>		<b>110.1</b>				
California	98.4	100.8	98.3	101.9	100.1	109.6	108.6	118.2	109.2	96.0
Nevada	103.6	106.2	106.8	102.3	106.1	110.2	108.5	134.2	128.1	96.5
Oregon	116.4	117.0	121.1	123.0	116.3	121.4	117.6	117.7	118.9	116.6
Washington	102.5	109.1	102.6	99.7	103.0	106.8	97.2	108.3	118.3	113.0
Alaska <sup>2</sup>	291.3	310.1	287.8	342.4	288.7	177.7	174.1	189.4	(78.0) <sup>3</sup>	n.a.
Hawaii	107.8	105.0	110.6	115.8	118.0	128.2	135.9	128.1	(134.6) <sup>3</sup>	n.a.

n.a.—not available

Note—Regional averages for 1982-85 are weighted averages.

<sup>1</sup>Excluding Alaska and Hawaii<sup>2</sup>The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.<sup>3</sup>Prior to statehood and excluded from United States total.Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. See also, U.S. Bureau of the Census, *Governmental Finance in [year]*, (Table 31 in the 1986 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

## STATE-LOCAL DIRECT GENERAL EXPENDITURES: FEDERAL, STATE AND LOCAL SHARE OF FINANCING, BY REGION AND STATE, FY86

Region and State	Total (in millions)	Percentage Financed by:		
		Federal	State	Local
<b>United States</b>	<b>\$604,455.4</b>	<b>19%</b>	<b>46%</b>	<b>35%</b>
<b>New England</b>	<b>32,819.8</b>	<b>20</b>	<b>53</b>	<b>27</b>
Connecticut	8,235.5	17	51	32
Maine	2,703.5	26	48	26
Massachusetts	15,811.4	20	56	23
New Hampshire	2,078.9	19	38	43
Rhode Island	2,604.6	23	53	24
Vermont	1,385.9	24	51	25
<b>Mideast</b>	<b>127,762.4</b>	<b>20</b>	<b>41</b>	<b>40</b>
Delaware	1,783.4	19	58	23
Washington, DC	2,938.2	46	n.a.	54
Maryland	11,514.4	18	47	35
New Jersey	21,313.7	16	49	34
New York	64,256.5	19	36	45
Pennsylvania	25,956.2	22	45	33
<b>Great Lakes</b>	<b>101,126.9</b>	<b>19</b>	<b>46</b>	<b>35</b>
Illinois	27,155.0	19	44	37
Indiana	10,984.2	20	48	32
Michigan	25,360.0	19	44	37
Ohio	24,616.2	19	46	34
Wisconsin	13,011.6	18	48	33
<b>Plains</b>	<b>42,618.2</b>	<b>18</b>	<b>46</b>	<b>36</b>
Iowa	6,951.4	17	49	34
Kansas	5,862.4	16	41	43
Minnesota	12,846.6	17	46	37
Missouri	9,698.3	20	47	34
Nebraska	3,826.0	18	40	42
North Dakota	1,838.0	22	58	20
South Dakota	1,595.5	26	43	32
<b>Southeast</b>	<b>119,325.0</b>	<b>20</b>	<b>47</b>	<b>33</b>
Alabama	8,614.6	21	51	29
Arkansas	4,371.0	24	50	26
Florida	24,790.1	14	41	45
Georgia	13,424.9	20	43	37
Kentucky	7,162.1	24	54	22
Louisiana	10,907.8	19	49	32
Mississippi	5,135.9	26	45	29
North Carolina	12,099.3	20	54	26
South Carolina	6,661.6	20	54	26
Tennessee	9,213.7	24	41	35
Virginia	12,803.2	18	48	34
West Virginia	4,140.8	24	52	24
<b>Southwest</b>	<b>56,541.3</b>	<b>15</b>	<b>43</b>	<b>42</b>
Arizona	8,428.9	12	46	42
New Mexico	3,987.7	19	62	19
Oklahoma	7,364.4	17	51	32
Texas	36,760.2	15	39	46
<b>Rocky Mountain</b>	<b>19,052.4</b>	<b>20</b>	<b>42</b>	<b>38</b>
Colorado	8,387.8	17	38	45
Idaho	1,984.2	23	46	31
Montana	2,280.1	24	41	35
Utah	4,132.9	22	47	30
Wyoming	2,267.4	22	45	33
<b>Far West*</b>	<b>97,304.2</b>	<b>18</b>	<b>50</b>	<b>31</b>
California	76,082.3	18	50	31
Nevada	2,564.3	17	46	37
Oregon	7,210.4	20	43	37
Washington	11,447.1	18	55	27
Alaska	5,039.4	10	69	22
Hawaii	2,865.9	19	64	18

n.a.—not applicable

\*Excluding Alaska and Hawaii.

Sources: Computed on ACIR *State-Local Government Finance Diskettes* for FY86. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census. Published source (state-by-state detail not published for all of the data items cited below): Census, *Governmental Finances in 1985-86*. Computations were performed as follows (GF refers to *Governmental Finances*)—Direct Expenditure Total: GF, Table 10 (GF, 10). Federal Percentage: Federal Intergovernmental Revenue (GF, 6)/Total. State percentage: (State Direct Expenditure (GF, 9) + State Intergovernmental Expenditure (GF, 9) - State Intergovernmental Revenue from Federal (GF, 6) - State Intergovernmental Revenue from Local (GF, 6))/Total. Local: 100 - Federal - State.

**STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE  
FROM OWN REVENUE SOURCES, BY REGION AND STATE, SELECTED YEARS 1942-86**

Region and State	From Own Revenue Sources								
	1986	1985	1984	1982	1979	1975	1966	1957	1942
<b>United States</b>	<b>57%</b>	<b>57%</b>	<b>56%</b>	<b>58%</b>	<b>57%</b>	<b>55%</b>	<b>48%</b>	<b>47%</b>	<b>44%</b>
<b>New England</b>	<b>66</b>	<b>65</b>	<b>63</b>	<b>62</b>	<b>60</b>	<b>60</b>	<b>49</b>	<b>51</b>	<b>41</b>
Connecticut	61	61	60	56	55	55	48	55	39
Maine	65	63	63	63	65	68	51	52	49
Massachusetts	71	70	67	66	54	57	40	47	36
New Hampshire	47	47	47	47	51	51	44	48	43
Rhode Island	69	68	68	67	65	62	55	50	31
Vermont	68	68	67	65	69	69	58	55	50
<b>Mideast</b>	<b>50</b>	<b>50</b>	<b>49</b>	<b>52</b>	<b>58</b>	<b>58</b>	<b>48</b>	<b>49</b>	<b>44</b>
Delaware	72	73	73	78	80	76	66	78	69
Maryland	58	57	56	59	60	59	52	52	42
New Jersey	59	58	57	59	51	47	28	30	28
New York	44	44	43	46	45	47	46	38	36
Pennsylvania	57	58	59	58	56	63	48	47	46
<b>Great Lakes</b>	<b>56</b>	<b>57</b>	<b>56</b>	<b>56</b>	<b>57</b>	<b>57</b>	<b>48</b>	<b>45</b>	<b>46</b>
Illinois	55	54	53	56	54	56	41	35	34
Indiana	60	61	59	62	61	58	51	48	48
Michigan	54	54	55	55	57	54	50	54	49
Ohio	57	57	58	54	53	52	41	44	52
Wisconsin	59	60	55	56	61	63	54	45	48
<b>Plains</b>	<b>56</b>	<b>56</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>54</b>	<b>44</b>	<b>45</b>	<b>46</b>
Iowa	59	59	58	59	60	57	44	47	46
Kansas	49	50	49	50	53	52	45	48	44
Minnesota	56	58	60	62	64	57	43	42	50
Missouri	58	56	56	52	52	51	45	42	44
Nebraska	49	51	48	50	49	44	36	38	38
North Dakota	74	75	77	75	65	64	52	52	58
South Dakota	57	55	58	60	54	52	45	44	43
<b>Southeast</b>	<b>59</b>	<b>60</b>	<b>59</b>	<b>61</b>	<b>65</b>	<b>64</b>	<b>59</b>	<b>60</b>	<b>58</b>
Alabama	64	65	63	65	65	63	61	62	55
Arkansas	66	65	65	65	68	70	56	62	65
Florida	48	53	45	51	52	54	46	49	48
Georgia	53	54	53	54	57	55	52	56	50
Kentucky	71	70	74	78	76	68	63	55	52
Louisiana	61	59	64	65	66	69	67	70	67
Mississippi	60	62	63	63	66	69	55	60	60
North Carolina	67	66	67	68	68	68	64	62	63
South Carolina	68	70	67	66	66	73	65	65	68
Tennessee	54	53	53	54	55	56	55	55	50
Virginia	59	59	59	60	59	59	52	55	58
West Virginia	69	68	69	69	76	71	68	65	66
<b>Southwest</b>	<b>51</b>	<b>53</b>	<b>52</b>	<b>56</b>	<b>61</b>	<b>61</b>	<b>57</b>	<b>58</b>	<b>65</b>
Arizona	52	54	55	56	55	62	52	53	73
New Mexico	77	77	75	79	76	73	70	72	78
Oklahoma	61	61	61	68	64	59	60	64	61
Texas	46	49	47	51	50	50	45	42	48
<b>Rocky Mountain</b>	<b>53</b>	<b>54</b>	<b>55</b>	<b>55</b>	<b>57</b>	<b>54</b>	<b>52</b>	<b>47</b>	<b>47</b>
Colorado	46	49	52	51	51	51	46	48	48
Idaho	60	61	64	66	63	60	54	47	46
Montana	54	54	53	55	53	49	46	43	40
Utah	61	61	60	59	63	64	60	50	54
Wyoming	58	57	55	55	55	46	54	49	49
<b>Far West<sup>1</sup></b>	<b>62</b>	<b>62</b>	<b>60</b>	<b>62</b>	<b>56</b>	<b>58</b>	<b>49</b>	<b>51</b>	<b>40</b>
California	62	63	61	63	63	49	45	43	41
Nevada	55	52	50	58	46	48	42	49	36
Oregon	54	56	53	54	53	50	49	50	35
Washington	67	62	63	65	61	58	57	61	46
Alaska	<b>76</b>	<b>95</b>	<b>83</b>	<b>87</b>	<b>71</b>	<b>77</b>	<b>65</b>	<b>57</b>	<b>n.a.</b>
Hawaii	<b>78</b>	<b>80</b>	<b>81</b>	<b>81</b>	<b>85</b>	<b>79</b>	<b>70</b>	<b>72</b>	<b>n.a.</b>
<b>EXHIBIT: Federal Aid as a percent of State-Local Expenditures:</b>									
	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>21</b>	<b>16</b>	<b>10</b>	<b>9</b>

n.a.—not available

<sup>1</sup>Excluding Alaska and Hawaii.

Note—Figures cited above *exclude* federal transfers (see exhibit) to state and local governments. Regional percentages for 1982-85 are weighted averages; prior years are unweighted.

Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1986." See also, U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975*; ACIR, *Significant Features of Fiscal Federalism*, prior years.



**STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE,  
FROM OWN REVENUE SOURCES,  
TOTAL AND FOR SELECTED FUNCTIONS, BY REGION AND STATE, FY86**

<b>Region and State</b>	<b>Total General Expenditure</b>	<b>Public Welfare</b>	<b>Highways</b>	<b>Health and Hospitals</b>	<b>Elementary and Secondary Education</b>
<b>United States</b>	<b>57%</b>	<b>83%</b>	<b>63%</b>	<b>52%</b>	<b>53%</b>
<b>New England</b>	<b>66</b>	<b>93</b>	<b>60</b>	<b>81</b>	<b>42</b>
Connecticut	61	86	62	93	42
Maine	65	97	61	70	55
Massachusetts	71	98	59	73	46
New Hampshire	47	54	58	97	7
Rhode Island	69	99	56	100	40
Vermont	68	100	64	95	38
<b>Mideast</b>	<b>50</b>	<b>66</b>	<b>56</b>	<b>60</b>	<b>45</b>
Delaware	72	99	76	100	75
Maryland	58	97	93	96	43
New Jersey	59	87	60	66	44
New York	44	45	36	51	45
Pennsylvania	57	100	74	88	48
<b>Great Lakes</b>	<b>56</b>	<b>85</b>	<b>66</b>	<b>53</b>	<b>61</b>
Illinois	55	92	67	55	82
Indiana	60	64	95	41	68
Michigan	54	90	64	56	57
Ohio	57	82	68	52	61
Wisconsin	59	78	43	56	77
<b>Plains</b>	<b>56</b>	<b>74</b>	<b>59</b>	<b>49</b>	<b>60</b>
Iowa	59	82	69	41	65
Kansas	49	95	52	53	70
Minnesota	56	58	49	49	65
Missouri	58	96	73	50	55
Nebraska	49	82	60	43	36
North Dakota	74	82	58	96	71
South Dakota	57	73	48	68	44
<b>Southeast</b>	<b>59</b>	<b>92</b>	<b>73</b>	<b>43</b>	<b>43</b>
Alabama	64	77	67	43	60
Arkansas	66	94	87	54	35
Florida	48	87	65	34	48
Georgia	53	100	60	24	38
Kentucky	71	94	81	60	47
Louisiana	61	100	63	55	46
Mississippi	60	91	63	31	46
North Carolina	67	52	85	61	58
South Carolina	68	85	80	56	41
Tennessee	54	88	75	36	30
Virginia	59	87	81	75	58
West Virginia	69	100	88	47	31
<b>Southwest</b>	<b>51</b>	<b>84</b>	<b>62</b>	<b>45</b>	<b>56</b>
Arizona	52	61	76	41	71
New Mexico	77	90	68	76	87
Oklahoma	61	100	76	50	69
Texas	46	89	55	42	49
<b>Rocky Mountain</b>	<b>53</b>	<b>85</b>	<b>63</b>	<b>50</b>	<b>49</b>
Colorado	46	84	52	52	41
Idaho	60	66	77	24	68
Montana	54	62	69	65	55
Utah	61	100	59	82	59
Wyoming	58	96	76	25	39
<b>Far West*</b>	<b>62</b>	<b>92</b>	<b>56</b>	<b>49</b>	<b>72</b>
California	62	91	52	49	75
Nevada	55	69	62	29	37
Oregon	54	85	82	72	30
Washington	67	100	54	45	80
Alaska	76	91	87	73	82
Hawaii	78	97	51	97	100
<b>Exhibit: Federal Aid as a Percent of State-Local Expenditure</b>	<b>19</b>	<b>57</b>	<b>29</b>	<b>7</b>	<b>6</b>

\*Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR *Government Finance* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1985-1986* and *State Government Finances, 1986*. Computations were performed as follows: [State Direct Expenditures (GF, Table 13) plus State Intergovernmental Expenditure (SGF, 11) less State Intergovernmental Revenue from Federal (SGF, 7) less State Intergovernmental Revenue from Local (SGF, 7)] divided by [Total State-Local Direct Expenditure (GF, 13) less Intergovernmental Revenue from Federal (GF, 5)]. Local education data from National Education Association, *Estimates of School Statistics, 1986-87* (revised 1987 by NEA).

**STATE-LOCAL DIRECT EXPENDITURE<sup>1</sup> FOR PUBLIC WELFARE:  
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, BY REGION AND STATE, FY86**

Region and State	Total (millions)	Percentage Financed by:		
		Federal	State	Local
<b>United States</b>	<b>\$74,645.9<sup>1</sup></b>	<b>57%</b>	<b>36%</b>	<b>7%</b>
<b>New England</b>	<b>5,232.7</b>	<b>50</b>	<b>47</b>	<b>3</b>
Connecticut	1,101.3	47	46	7
Maine	474.0	64	34	1
Massachusetts	2,784.4	47	52	1
New Hampshire	239.1	53	26	22
Rhode Island	458.3	55	45	0
Vermont	175.6	72	27	0
<b>Mideast</b>	<b>19,596.5</b>	<b>59</b>	<b>27</b>	<b>14</b>
Delaware	122.2	55	45	0
Washington, DC	526.6	49	n.a.	51
Maryland	1,299.8	49	50	1
New Jersey	2,466.8	53	41	6
New York	11,107.4	62	17	21
Pennsylvania	4,073.6	56	44	0
<b>Great Lakes</b>	<b>15,230.9</b>	<b>51</b>	<b>42</b>	<b>7</b>
Illinois	3,810.6	45	50	4
Indiana	1,275.5	63	24	13
Michigan	4,092.5	54	41	5
Ohio	3,954.9	46	44	9
Wisconsin	2,097.5	54	36	10
<b>Plains</b>	<b>4,986.0</b>	<b>54</b>	<b>34</b>	<b>12</b>
Iowa	837.7	52	40	9
Kansas	495.3	53	45	2
Minnesota	1,935.0	46	31	23
Missouri	1,013.3	65	33	1
Nebraska	375.2	58	35	8
North Dakota	181.0	59	34	8
South Dakota	148.4	71	21	8
<b>Southeast</b>	<b>10,955.4</b>	<b>70</b>	<b>28</b>	<b>3</b>
Alabama	749.3	57	33	10
Arkansas	507.3	84	15	1
Florida	1,830.5	53	41	6
Georgia	1,167.7	71	29	0
Kentucky	944.6	69	29	2
Louisiana	983.6	77	23	0
Mississippi	519.2	79	19	2
North Carolina	1,140.4	74	14	13
South Carolina	605.2	82	15	3
Tennessee	1,050.0	70	27	4
Virginia	1,009.5	66	30	4
West Virginia	448.0	66	34	0
<b>Southwest</b>	<b>4,027.4</b>	<b>57</b>	<b>36</b>	<b>7</b>
Arizona	604.9	22	47	31
New Mexico	291.6	67	29	3
Oklahoma	786.2	57	43	0
Texas	2,344.7	64	32	4
<b>Rocky Mountain</b>	<b>1,638.6</b>	<b>63</b>	<b>32</b>	<b>6</b>
Colorado	815.8	58	36	7
Idaho	155.7	72	19	9
Montana	208.1	68	20	12
Utah	355.9	68	32	0
Wyoming	103.2	57	41	2
<b>Far West<sup>2</sup></b>	<b>12,420.7</b>	<b>52</b>	<b>44</b>	<b>4</b>
California	10,454.6	52	43	4
Nevada	146.5	49	35	16
Oregon	577.0	65	30	5
Washington	1,242.6	41	59	0
Alaska	274.9	39	56	6
Hawaii	282.7	58	40	1

n.a.—not applicable.

<sup>1</sup>Does not include public welfare expenditures financed directly by the federal government. These expenditures totaled \$25,790 million in FY86.

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR *State-Local Government Finance Diskettes* derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1985-1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies Table 18.

**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE,  
FROM OWN REVENUE SOURCES, BY REGION AND STATE, SELECTED YEARS 1942-86**

Region and State	Percentage State Financed								
	1986	1985	1984	1982	1979	1975	1966	1957	1942
<b>United States</b>	<b>83%</b>	<b>82%</b>	<b>82%</b>	<b>89%</b>	<b>84%</b>	<b>78%</b>	<b>76%</b>	<b>72%</b>	<b>61%</b>
<b>New England</b>	<b>93</b>	<b>94</b>	<b>94</b>	<b>91</b>	<b>94</b>	<b>95</b>	<b>83</b>	<b>66</b>	<b>52</b>
Connecticut	86	90	93	90	92	93	90	95	42
Maine	97	98	97	95	89	93	78	76	77
Massachusetts	98	97	97	96	97	98	84	53	53
New Hampshire	54	49	61	46	53	49	39	47	27
Rhode Island	88	100	98	99	97	100	98	93	73
Vermont	100	99	100	99	99	99	63	71	56
<b>Mideast</b>	<b>66</b>	<b>63</b>	<b>60</b>	<b>74</b>	<b>62</b>	<b>70</b>	<b>73</b>	<b>56</b>	<b>52</b>
Delaware	99	99	99	99	98	100	68	77	70
Maryland	97	96	100	100	98	92	96	57	70
New Jersey	87	88	85	94	77	88	54	46	55
New York	45	41	50 <sup>1</sup>	53	43	57	76	53	37
Pennsylvania	100	99	100	94	87	93	81	69	86
<b>Great Lakes</b>	<b>85</b>	<b>86</b>	<b>87</b>	<b>89</b>	<b>89</b>	<b>94</b>	<b>75</b>	<b>73</b>	<b>68</b>
Illinois	92	94	94	96	100	100	80	93	78
Indiana	64	65	68	66	62	63	37	25	35
Michigan	90	90	92	100	95	92	98	76	58
Ohio	82	82	85	86	75	75	74	78	92
Wisconsin	78	78	74	87	84	82	57	40	40
<b>Plains</b>	<b>74</b>	<b>77</b>	<b>78</b>	<b>78</b>	<b>79</b>	<b>69</b>	<b>61</b>	<b>62</b>	<b>65</b>
Iowa	82	85	83	83	82	84	53	64	58
Kansas	95	95	95	95	95	90	73	61	40
Minnesota	58	63	64	63	58	37	30	16	57
Missouri	96	97	98	99	100	95	92	95	90
Nebraska	82	83	72	74	78	62	79	87	78
North Dakota	82	79	81	80	78	42	70	73	54
South Dakota	73	68	82	84	90	90	78	63	68
<b>Southeast</b>	<b>92</b>	<b>90</b>	<b>87</b>	<b>88</b>	<b>89</b>	<b>84</b>	<b>77</b>	<b>85</b>	<b>73</b>
Alabama	77	94	95	96	94	87	94	97	61
Arkansas	94	94	99	94	97	98	96	95	93
Florida	87	88	86	89	82	81	77	77	80
Georgia	100	96	96	95	n.a.	90	78	86	67
Kentucky	94	94	95	96	97	95	89	79	65
Louisiana	100	95	96	93	97	95	99	99	96
Mississippi	91	90	89	92	88	88	95	94	72
North Carolina	52	47	53	44	n.a.	46	29	41	41
South Carolina	85	88	97	98	94	87	74	88	85
Tennessee	88	86	88	87	89	86	70	73	63
Virginia	87	80	79	85	75	82	52	55	50
West Virginia	100	99	99	98	98	98	90	86	88
<b>Southwest</b>	<b>84</b>	<b>84</b>	<b>85</b>	<b>89</b>	<b>91</b>	<b>91</b>	<b>90</b>	<b>94</b>	<b>87</b>
Arizona	61	61	57	60	71	84	84	98	95
New Mexico	90	89	82	93	n.a.	91	99	99	98
Oklahoma	100	100	100	100	97	97	97	97	88
Texas	89	90	92	91	92	91	86	89	83
<b>Rocky Mountain</b>	<b>85</b>	<b>90</b>	<b>94</b>	<b>91</b>	<b>80</b>	<b>85</b>	<b>74</b>	<b>90</b>	<b>80</b>
Colorado	84	94	100	94	76	95	79	97	88
Idaho	66	79	82	85	92	84	74	83	72
Montana	62	71	70	72	41	31	38	65	42
Utah	100	99	95	97	97	91	94	94	97
Wyoming	96	94	97	96	81	60	49	66	75
<b>Far West<sup>2</sup></b>	<b>92</b>	<b>94</b>	<b>95</b>	<b>98</b>	<b>97</b>	<b>62</b>	<b>77</b>	<b>76</b>	<b>53</b>
California	91	94	95	98	97	58	75	68	38
Nevada	69	77	73	80	50	55	72	67	33
Oregon	85	84	78	85	89	96	72	76	61
Washington	100	100	100	99	100	100	100	100	100
Alaska	91	94	95	100	99	99	100	99	n.a.
Hawaii	97	97	96	96	99	100	100	84	n.a.
<b>EXHIBIT: Federal Aid as a Percent of State-Local Expenditures:</b>	<b>57</b>	<b>56</b>	<b>55</b>	<b>57</b>	<b>56</b>	<b>53</b>	<b>53</b>	<b>45</b>	<b>31</b>

n.a.—Data not available.

<sup>1</sup>Because of inconsistencies in the data, this is not derived from Census data; it is an estimate by a State of New York public welfare official.

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR *Government Finance Spreadsheet* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1986." See also, U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975*; ACIR, *Significant Features of Fiscal Federalism*, prior years.

**STATE-LOCAL EXPENDITURE<sup>1</sup> FOR HIGHWAYS:  
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, BY REGION AND STATE, FY86**

Region and State	Total (millions)	Percentage Financed by:		
		Federal	State	Local
<b>United States</b>	<b>\$49,368.2<sup>1</sup></b>	<b>29%</b>	<b>45%</b>	<b>26%</b>
<b>New England</b>	<b>2,380.4</b>	<b>27</b>	<b>44</b>	<b>29</b>
Connecticut	696.0	31	43	26
Maine	283.4	26	45	29
Massachusetts	828.5	19	48	33
New Hampshire	239.5	28	42	30
Rhode Island	172.0	46	30	24
Vermont	161.1	31	44	25
<b>Mideast</b>	<b>9,050.7</b>	<b>27</b>	<b>41</b>	<b>32</b>
Delaware	163.3	29	54	17
Washington, DC	91.6	61	n.a.	39
Maryland	1,071.9	35	60	4
New Jersey	1,780.5	24	46	30
New York	3,589.0	19	29	52
Pennsylvania	2,354.4	35	48	17
<b>Great Lakes</b>	<b>7,918.7</b>	<b>27</b>	<b>48</b>	<b>25</b>
Illinois	2,403.1	28	48	24
Indiana	891.9	31	65	4
Michigan	1,581.4	29	45	26
Ohio	1,905.2	28	49	23
Wisconsin	1,137.0	17	36	47
<b>Plains</b>	<b>4,998.7</b>	<b>27</b>	<b>43</b>	<b>30</b>
Iowa	899.6	24	52	24
Kansas	774.5	26	38	36
Minnesota	1,312.1	21	38	40
Missouri	1,022.5	32	50	18
Nebraska	485.8	27	44	29
North Dakota	240.6	40	35	25
South Dakota	263.5	36	30	33
<b>Southeast</b>	<b>11,122.6</b>	<b>31</b>	<b>50</b>	<b>19</b>
Alabama	825.5	37	43	21
Arkansas	514.4	31	60	9
Florida	1,898.7	23	51	27
Georgia	1,177.9	35	39	26
Kentucky	820.9	33	54	12
Louisiana	1,084.9	25	47	27
Mississippi	593.6	30	44	26
North Carolina	981.3	34	57	10
South Carolina	439.2	33	53	14
Tennessee	926.4	37	47	16
Virginia	1,353.9	28	58	14
West Virginia	505.7	45	49	6
<b>Southwest</b>	<b>5,873.2</b>	<b>25</b>	<b>46</b>	<b>29</b>
Arizona	912.4	23	58	19
New Mexico	428.5	27	50	24
Oklahoma	702.2	25	57	18
Texas	3,830.1	25	41	34
<b>Rocky Mountain</b>	<b>2,169.5</b>	<b>35</b>	<b>41</b>	<b>24</b>
Colorado	803.9	28	37	34
Idaho	255.4	40	47	14
Montana	340.5	41	41	18
Utah	414.0	48	31	22
Wyoming	355.7	28	55	17
<b>Far West<sup>2</sup></b>	<b>5,223.4</b>	<b>34</b>	<b>37</b>	<b>29</b>
California	3,423.6	33	35	32
Nevada	278.6	44	35	22
Oregon	551.6	31	57	13
Washington	969.6	34	36	31
Alaska	483.7	22	68	10
Hawaii	147.4	29	36	35

n.a.—not applicable.

<sup>1</sup>Does not include highway expenditure financed directly by the federal government. These expenditures totaled \$568 million in FY86.

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR *State-Local Government Finance Diskettes* derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies Table 18.

**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HIGHWAYS,  
FROM OWN REVENUE SOURCES, BY REGION AND STATE, SELECTED YEARS 1942-86**

Region and State	Percentage State Financed								
	1986	1985	1984	1982	1979	1975	1966	1957 <sup>1</sup>	1942 <sup>1</sup>
<b>United States</b>	<b>63%</b>	<b>63%</b>	<b>63%</b>	<b>63%</b>	<b>66%</b>	<b>69%</b>	<b>71%</b>	<b>71%</b>	<b>73%</b>
<b>New England</b>	<b>60</b>	<b>53</b>	<b>53</b>	<b>55</b>	<b>n.a.</b>	<b>65</b>	<b>67</b>	<b>78</b>	<b>66</b>
Connecticut	62	57	57	56	58	72	77	88	83
Maine	61	56	56	53	55	61	63	68	57
Massachusetts	59	46	46	55	55	63	57	74	60
New Hampshire	58	52	52	59	56	64	62	73	58
Rhode Island	56	48	48	42	40	50	74	68	40
Vermont	64	65	65	57	59	60	78	69	77
<b>Mideast</b>	<b>56</b>	<b>54</b>	<b>54</b>	<b>56</b>	<b>n.a.</b>	<b>63</b>	<b>64</b>	<b>63</b>	<b>61</b>
Delaware	76	75	75	74	76	80	43	94	100
Maryland	93	88	88	81	94	94	84	87	89
New Jersey	60	54	54	58	49	52	57	59	66
New York	36	35	35	38	38	47	55	50	39
Pennsylvania	74	75	75	76	70	81	83	79	82
<b>Great Lakes</b>	<b>66</b>	<b>69</b>	<b>69</b>	<b>66</b>	<b>n.a.</b>	<b>71</b>	<b>74</b>	<b>71</b>	<b>81</b>
Illinois	67	65	65	59	64	73	72	59	68
Indiana	95	81	81	82	84	85	85	86	96
Michigan	64	77	77	77	75	76	79	80	84
Ohio	68	80	80	74	76	75	82	80	94
Wisconsin	43	41	41	46	40	43	47	49	58
<b>Plains</b>	<b>59</b>	<b>56</b>	<b>56</b>	<b>53</b>	<b>n.a.</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>65</b>
Iowa	69	66	64	60	66	69	69	71	75
Kansas	52	51	46	38	51	57	56	54	70
Minnesota	49	45	51	50	51	51	58	54	65
Missouri	73	63	58	53	66	76	68	59	56
Nebraska	60	63	60	60	62	55	63	60	65
North Dakota	58	60	63	63	58	58	56	54	70
South Dakota	48	53	50	55	48	57	58	55	51
<b>Southeast</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>75</b>	<b>n.a.</b>	<b>82</b>	<b>80</b>	<b>80</b>	<b>86</b>
Alabama	67	73	73	66	67	75	73	72	88
Arkansas	87	85	85	84	90	91	99	81	80
Florida	65	65	65	66	72	85	69	81	96
Georgia	60	51	51	76	72	76	67	73	87
Kentucky	81	90	90	92	88	88	89	86	80
Louisiana	63	64	64	65	68	77	74	77	65
Mississippi	63	62	62	58	70	77	69	68	77
North Carolina	85	90	90	86	85	74	85	86	86
South Carolina	80	84	84	100	97	100	90	86	100
Tennessee	75	73	73	76	78	79	82	80	82
Virginia	81	80	80	78	84	84	87	81	91
West Virginia	88	87	86	88	93	91	94	91	91
<b>Southwest</b>	<b>62</b>	<b>58</b>	<b>63</b>	<b>68</b>	<b>n.a.</b>	<b>65</b>	<b>65</b>	<b>69</b>	<b>72</b>
Arizona	76	69	75	66	68	78	73	74	92
New Mexico	68	69	77	72	77	77	78	89	92
Oklahoma	76	75	81	80	75	79	89	92	91
Texas	55	49	54	65	63	59	57	59	61
<b>Rocky Mountain</b>	<b>63</b>	<b>66</b>	<b>56</b>	<b>60</b>	<b>n.a.</b>	<b>65</b>	<b>71</b>	<b>69</b>	<b>68</b>
Colorado	52	54	41	54	58	57	71	72	74
Idaho	77	79	77	73	82	77	75	74	63
Montana	69	65	51	54	46	64	54	52	54
Utah	59	68	61	55	74	59	76	71	73
Wyoming	76	81	73	70	75	86	82	80	80
<b>Far West<sup>1</sup></b>	<b>56</b>	<b>58</b>	<b>61</b>	<b>56</b>	<b>n.a.</b>	<b>65</b>	<b>76</b>	<b>78</b>	<b>76</b>
California	52	52	60	54	52	64	76	79	74
Nevada	62	63	57	54	93	65	70	84	68
Oregon	82	75	65	61	79	79	78	75	72
Washington	54	65	62	61	72	63	72	74	87
Alaska	87	73	73	76	96	60	78	60	n.a.
Hawaii	51	47	53	50	70	54	40	68	n.a.

**EXHIBIT: Federal Aid as a Percent of State-Local Expenditures for Highways:**

29	29	27	24	25	21	31	12	11
----	----	----	----	----	----	----	----	----

n.a.—not available.

<sup>1</sup>Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies Table 18. See also, U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975*; ACIR, *Significant Features of Fiscal Federalism*, prior years.

**STATE-LOCAL DIRECT EXPENDITURE<sup>1</sup> FOR HEALTH AND HOSPITALS:  
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, BY REGION AND STATE, FY86**

Region and State	Total (millions)	Percentage Financed by:		
		Federal	State	Local
<b>United States</b>	<b>\$53,612.9<sup>1</sup></b>	<b>7%</b>	<b>48%</b>	<b>45%</b>
<b>New England</b>	<b>2,552.0</b>	<b>9</b>	<b>73</b>	<b>18</b>
Connecticut	581.8	15	79	6
Maine	130.2	16	59	26
Massachusetts	1,481.0	5	70	26
New Hampshire	115.3	13	84	3
Rhode Island	186.4	12	88	0
Vermont	57.2	28	68	4
<b>Mideast</b>	<b>10,027.9</b>	<b>6</b>	<b>57</b>	<b>37</b>
Delaware	92.5	17	82	0
Washington, DC	282.0	6	n.a.	94
Maryland	471.4	9	88	4
New Jersey	1,272.6	8	61	31
New York	6,438.5	4	49	47
Pennsylvania	1,470.9	10	80	11
<b>Great Lakes</b>	<b>8,386.8</b>	<b>7</b>	<b>49</b>	<b>44</b>
Illinois	1,751.5	7	51	42
Indiana	1,098.4	8	38	54
Michigan	2,541.5	6	53	41
Ohio	2,004.6	9	47	43
Wisconsin	990.8	6	52	42
<b>Plains</b>	<b>3,833.9</b>	<b>7</b>	<b>45</b>	<b>48</b>
Iowa	680.9	5	39	57
Kansas	470.6	10	48	42
Minnesota	1,030.8	6	46	49
Missouri	1,064.7	8	46	47
Nebraska	402.6	6	40	54
North Dakota	98.5	12	84	4
South Dakota	85.9	30	47	23
<b>Southeast</b>	<b>14,135.4</b>	<b>8</b>	<b>40<sup>2</sup></b>	<b>52</b>
Alabama	1,360.5	4	41	55
Arkansas	377.7	10	48	41
Florida	2,673.9	7	32	61
Georgia	2,514.9	8	22	70
Kentucky	472.0	13	52	35
Louisiana	1,294.4	8	51	42
Mississippi	784.0	8	29	63
North Carolina	1,161.5	8	56	36
South Carolina	905.0	8	51	41
Tennessee	1,155.7	7	33	59
Virginia	1,145.1	8	69	23
West Virginia	290.7	11	42	48
<b>Southwest</b>	<b>4,613.3</b>	<b>8</b>	<b>41</b>	<b>50</b>
Arizona	410.3	9	37	53
New Mexico	302.5	11	67	22
Oklahoma	723.2	7	47	47
Texas	3,177.3	8	38	54
<b>Rocky Mountain</b>	<b>1,489.4</b>	<b>14</b>	<b>44</b>	<b>43</b>
Colorado	661.2	13	45	42
Idaho	184.2	10	21	69
Montana	118.5	15	55	30
Utah	290.5	18	67	15
Wyoming	235.0	12	22	66
<b>Far West<sup>2</sup></b>	<b>8,235.4</b>	<b>6</b>	<b>46</b>	<b>48</b>
California	6,780.2	4	47	49
Nevada	177.0	9	26	65
Oregon	417.1	7	66	26
Washington	861.1	16	38	46
Alaska	142.6	4	70	26
Hawaii	196.2	9	88	3

n.a.—not applicable

<sup>1</sup>Does not include health and hospital expenditures financed directly by the federal government. These expenditures totaled \$15,093 million in FY86.

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations for 1986 based on ACIR *State-Local Government Finance Diskettes* derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies Table 18.

Table 56

**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR  
HEALTH AND HOSPITALS, FROM OWN REVENUE SOURCES, BY REGION AND STATE,  
SELECTED YEARS 1942-86**

Region and State	Percentage State Financed									
	1986	1985	1984	1983	1982	1979	1975	1966	1957	1942
<b>United States</b>	<b>52%</b>	<b>51%</b>	<b>49%</b>	<b>50%</b>	<b>51%</b>	<b>51%</b>	<b>49%</b>	<b>51%</b>	<b>51%</b>	<b>50%</b>
<b>New England</b>	<b>81</b>	<b>80</b>	<b>79</b>	<b>80</b>	<b>80</b>	<b>n.a.</b>	<b>69</b>	<b>73</b>	<b>65</b>	<b>62</b>
Connecticut	93	94	92	92	92	90	84	86	83	79
Maine	70	74	72	88	85	76	88	84	82	85
Massachusetts	73	72	70	71	72	63	56	64	54	52
New Hampshire	97	94	94	95	94	92	89	86	69	81
Rhode Island	100	99	99	99	99	100	98	90	85	70
Vermont	95	95	94	96	96	96	96	89	85	82
<b>Mideast</b>	<b>60</b>	<b>59</b>	<b>59</b>	<b>61</b>	<b>63</b>	<b>n.a.</b>	<b>51</b>	<b>53</b>	<b>56</b>	<b>47</b>
Delaware	100	99	99	99	99	99	99	94	96	87
Maryland	96	96	96	85	81	77	64	71	69	57
New Jersey	66	61	59	59	63	62	49	40	33	29
New York	51	52	52	52	55	53	44	47	53	45
Pennsylvania	88	78	75	79	82	78	85	85	86	72
<b>Great Lakes</b>	<b>53</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>n.a.</b>	<b>48</b>	<b>51</b>	<b>49</b>	<b>46</b>
Illinois	55	54	53	54	54	56	56	60	52	54
Indiana	41	36	35	35	37	43	37	48	51	45
Michigan	56	55	54	48	50	51	50	45	50	51
Ohio	52	53	52	60	61	55	41	45	46	35
Wisconsin	56	52	44	40	36	49	56	54	43	37
<b>Plains</b>	<b>49</b>	<b>48</b>	<b>46</b>	<b>47</b>	<b>46</b>	<b>n.a.</b>	<b>48</b>	<b>48</b>	<b>43</b>	<b>54</b>
Iowa	41	41	39	42	41	42	38	35	24	51
Kansas	53	52	49	50	52	57	54	67	63	83
Minnesota	49	49	44	41	41	49	53	49	40	54
Missouri	50	44	44	47	45	49	43	47	41	35
Nebraska	43	45	48	52	47	45	41	30	41	79
North Dakota	96	96	94	93	98	100	81	90	81	100
South Dakota	68	65	59	65	64	68	68	74	47	67
<b>Southeast</b>	<b>43</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>44</b>	<b>n.a.</b>	<b>49</b>	<b>49</b>	<b>52</b>	<b>63</b>
Alabama	43	46	38	46	49	47	44	45	49	66
Arkansas	54	50	46	46	46	41	53	58	57	85
Florida	34	33	34	31	32	32	34	33	38	47
Georgia	24	25	25	21	25	'	33	32	40	47
Kentucky	60	58	65	72	74	68	52	60	50	61
Louisiana	55	52	53	54	55	57	65	83	85	86
Mississippi	31	30	29	29	32	36	37	33	46	85
North Carolina	61	57	57	55	56	'	66	60	57	51
South Carolina	56	54	53	49	45	49	53	49	44	49
Tennessee	36	36	34	35	39	35	45	35	37	42
Virginia	75	72	73	76	76	78	84	84	77	75
West Virginia	47	44	54	50	51	57	60	70	47	76
<b>Southwest</b>	<b>45</b>	<b>45</b>	<b>46</b>	<b>47</b>	<b>49</b>	<b>n.a.</b>	<b>50</b>	<b>45</b>	<b>50</b>	<b>60</b>
Arizona	41	38	50	42	53	40	42	41	42	43
New Mexico	76	75	65	66	71	'	67	36	48	78
Oklahoma	50	51	52	69	58	51	50	55	69	81
Texas	42	42	42	41	44	44	50	44	46	53
<b>Rocky Mountain</b>	<b>50</b>	<b>49</b>	<b>49</b>	<b>52</b>	<b>52</b>	<b>n.a.</b>	<b>48</b>	<b>59</b>	<b>50</b>	<b>59</b>
Colorado	52	50	51	53	50	47	51	68	57	60
Idaho	24	25	24	37	37	34	44	46	41	63
Montana	65	65	66	68	71	50	66	54	65	67
Utah	82	78	78	81	77	76	47	61	42	50
Wyoming	25	28	27	28	36	29	26	36	25	56
<b>Far West<sup>2</sup></b>	<b>49</b>	<b>48</b>	<b>41</b>	<b>43</b>	<b>45</b>	<b>n.a.</b>	<b>38</b>	<b>43</b>	<b>42</b>	<b>36</b>
California	49	49	41	42	46	39	35	41	40	34
Nevada	29	18	18	18	22	22	23	19	17	20
Oregon	72	68	68	66	65	70	59	66	65	63
Washington	45	36	37	40	36	46	52	60	59	42
Alaska	73	82 <sup>3</sup>	82	83	89	83	90	90	86	n.a.
Hawaii	97	97	97	97	96	98	99	76	72	n.a.

**Exhibit: Federal Aid as a Percent of State-Local Expenditures for Health and Hospitals:**

7                      7                      8                      7                      7                      8                      11                      5                      3                      n.a.

n.a.—not readily available.

Note—Regional figures for 1982-84 are weighted.

<sup>1</sup>Health and hospital expenditures for Georgia, New Mexico and North Carolina include public welfare expenditures for 1979. Data necessary for separation by function, by source of financing, are not readily available for FY 1979.

<sup>2</sup>Excluding Alaska and Hawaii.

<sup>3</sup>Figure not available for 1985. Figure cited is the 1984 percentage.

Sources: Computations for 1986 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1986* and *State Government Finances, 1986*. For the methodology of these calculations, see the note that accompanies Table 18. See also, U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975*; ACIR, *Significant Features of Fiscal Federalism*, prior years.

**STATE-LOCAL DIRECT EXPENDITURE FOR ELEMENTARY AND  
SECONDARY EDUCATION: FEDERAL, STATE AND LOCAL SHARE OF  
FINANCES, BY REGION AND STATE, SCHOOL YEAR 1985-86**

Region and State	Total (millions)	Percentage Financed by:		
		Federal	State	Local <sup>1</sup>
<b>United States</b>	<b>\$151,332.8</b>	<b>6.5%</b>	<b>49.8%</b>	<b>43.8%</b>
<b>New England</b>	<b>8,233.7</b>	<b>5.3</b>	<b>39.8</b>	<b>54.9</b>
Connecticut	2,355.0	4.7	39.6	55.7
Maine	693.2	7.5	51.3	41.3
Massachusetts	3,715.1	5.6	43.7	50.7
New Hampshire	572.1	3.5	6.4	90.2
Rhode Island	546.6	4.7	37.7	57.6
Vermont	351.8	6.1	35.6	58.3
<b>Mideast</b>	<b>31,796.0</b>	<b>4.7</b>	<b>42.9</b>	<b>52.4</b>
Delaware	427.2	8.6	68.2	23.2
Washington, DC	404.9	11.1	n.a.	88.9
Maryland	2,873.0	5.8	40.4	53.8
New Jersey	6,250.6	3.8	42.7	53.6
New York	14,076.7	4.8	42.4	52.8
Pennsylvania	7,763.6	4.5	45.6	49.9
<b>Great Lakes</b>	<b>26,140.1</b>	<b>5.3</b>	<b>41.5</b>	<b>53.2</b>
Illinois	7,018.7	7.5	39.4	53.1
Indiana	3,397.9	4.2	57.6	38.3
Michigan	6,208.7	3.6	33.8	62.5
Ohio	6,334.3	5.1	45.7	49.2
Wisconsin	3,180.6	5.1	35.7	59.1
<b>Plains</b>	<b>10,509.5</b>	<b>5.6</b>	<b>44.2</b>	<b>50.2</b>
Iowa	1,721.8	5.7	43.0	51.4
Kansas	1,662.3	4.8	44.1	51.1
Minnesota	2,904.0	4.5	55.7	39.8
Missouri	2,572.6	6.2	38.6	55.2
Nebraska	866.1	5.1	28.1	66.8
North Dakota	393.5	8.1	53.5	38.4
South Dakota	389.2	10.7	27.9	61.4
<b>Southeast</b>	<b>30,046.7</b>	<b>9.2</b>	<b>55.3</b>	<b>35.5</b>
Alabama	1,928.4	12.3	71.9	15.8
Arkansas	1,172.6	10.3	61.3	28.3
Florida	6,134.1	7.4	53.0	39.7
Georgia	3,146.4	8.1	55.8	36.1
Kentucky	1,756.9	11.4	68.3	20.2
Louisiana	2,520.8	10.8	53.6	35.6
Mississippi	1,211.0	16.2	54.2	29.6
North Carolina	3,439.6	7.9	64.2	27.9
South Carolina	1,876.5	9.9	58.3	31.9
Tennessee	2,168.3	11.1	49.3	39.6
Virginia	3,539.5	6.0	33.8	60.2
West Virginia	1,152.5	9.8	63.8	26.5
<b>Southwest</b>	<b>15,866.7</b>	<b>7.5</b>	<b>51.5</b>	<b>41.1</b>
Arizona	1,500.0	8.4	65.0	26.6
New Mexico	968.3	12.9	75.4	11.7
Oklahoma	1,621.8	6.0	65.1	28.9
Texas	11,776.6	7.1	45.9	47.0
<b>Rocky Mountain</b>	<b>5,350.1</b>	<b>5.3</b>	<b>46.2</b>	<b>48.5</b>
Colorado	2,381.9	4.5	39.4	56.1
Idaho	539.1	7.7	62.4	29.9
Montana	658.4	7.9	50.2	41.9
Utah	1,114.7	5.7	55.5	38.7
Wyoming	656.0	2.4	38.1	59.5
<b>Far West<sup>2</sup></b>	<b>23,390.0</b>	<b>7.1</b>	<b>67.0</b>	<b>26.0</b>
California	16,745.1	7.6	69.0	23.4
Nevada	481.9	4.0	35.8	60.2
Oregon	1,783.5	5.5	28.6	65.9
Washington	2,902.0	5.7	75.6	18.7
Alaska	828.8	4.7	78.4	16.9
Hawaii	648.7	9.0	90.8	0.2

<sup>1</sup>Local and other revenue.

<sup>2</sup>Figures include Alaska and Hawaii. Figures excluding Alaska and Hawaii would be \$21,912.5 million, 7.1%, 65.8%, and 27.1%, respectively.

Source: ACIR staff compilation from National Education Association, *Estimates of School Statistics, 1986-87*.



**STATE-LOCAL DIRECT EXPENDITURE FOR  
ELEMENTARY AND SECONDARY EDUCATION:  
FEDERAL, STATE AND LOCAL SHARE OF FINANCES,  
BY REGION AND STATE, SELECTED YEARS 1960-86**

	1985-86			1984-85			1979-80			1969-70			1959-60		
	Federal	State	Local <sup>1</sup>	Federal	State	Local <sup>1</sup>	Federal	State	Local <sup>1</sup>	Federal	State	Local <sup>1</sup>	Federal	State	Local <sup>1</sup>
<b>U.S. Average</b>	<b>6.5%</b>	<b>49.8%</b>	<b>43.8%</b>	<b>6.6%</b>	<b>49.6%</b>	<b>43.7%</b>	<b>9.2%</b>	<b>48.9%</b>	<b>42.0%</b>	<b>7.2%</b>	<b>40.9%</b>	<b>51.8%</b>	<b>3.7%</b>	<b>39.5%</b>	<b>56.8%</b>
<b>New England</b>	<b>5.3</b>	<b>39.8</b>	<b>54.9</b>	<b>5.4</b>	<b>39.0</b>	<b>55.5</b>	<b>6.5</b>	<b>34.2</b>	<b>59.3</b>	<b>4.6</b>	<b>23.8</b>	<b>71.6</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Connecticut	4.7	39.6	55.7	5.0	38.8	56.2	6.1	31.5	62.5	2.1	25.2	72.8	3.0	26.8	70.2
Maine	7.5	51.3	41.3	8.1	50.1	41.8	9.6	48.9	41.5	6.7	32.5	60.8	4.0	30.6	65.4
Massachusetts	5.6	43.7	50.7	5.5	42.5	51.9	6.5	36.3	57.2	6.0	20.0	74.0	2.0	20.5	77.5
New Hampshire	3.5	6.4	90.2	3.9	4.9	91.2	5.1	6.8	88.1	5.1	8.3	86.7	4.6	5.3	90.1
Rhode Island	4.7	37.7	57.6	4.3	40.7	54.9	5.9	38.8	55.4	5.9	35.3	58.8	4.0	18.1	77.9
Vermont	6.1	35.6	58.3	6.1	33.9	60.0	7.7	28.0	64.2	2.9	37.1	60.0	0.8	23.1	76.1
<b>Mideast</b>	<b>4.7</b>	<b>42.9</b>	<b>52.4</b>	<b>4.6</b>	<b>43.4</b>	<b>52.0</b>	<b>6.3</b>	<b>41.5</b>	<b>52.2</b>	<b>5.9</b>	<b>41.6</b>	<b>52.6</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Delaware	8.6	68.2	23.2	8.4	68.2	23.5	13.0	64.7	22.3	7.4	71.3	21.3	2.2	78.9	18.9
Washington, DC	11.1	n.a.	88.9	7.2	n.a.	92.8	15.8	n.a.	84.2	30.2	n.a.	69.8	0.8	n.a.	99.2
Maryland	5.8	40.4	53.8	5.7	40.4	53.9	8.0	40.2	51.8	6.4	35.2	58.4	6.9	36.4	56.7
New Jersey	3.8	42.7	53.6	4.8	43.2	51.9	4.1	40.4	55.5	5.4	27.0	67.6	1.5	24.1	74.4
New York	4.8	42.4	52.8	3.8	43.5	52.7	5.0	40.6	54.4	4.7	46.4	48.9	1.2	39.3	59.5
Pennsylvania	4.5	45.6	49.9	5.0	45.3	49.7	8.5	45.0	46.5	6.2	46.2	47.6	1.8	50.2	48.0
<b>Great Lakes</b>	<b>5.3</b>	<b>41.5</b>	<b>53.2</b>	<b>5.5</b>	<b>41.5</b>	<b>53.0</b>	<b>8.7</b>	<b>42.8</b>	<b>48.5</b>	<b>4.9</b>	<b>35.7</b>	<b>59.4</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Illinois	7.5	39.4	53.1	7.4	37.5	55.1	12.8	41.2	46.0	5.7	34.6	59.5	2.7	18.9	78.4
Indiana	4.2	57.6	38.3	3.8	58.2	38.1	6.9	56.1	37.0	6.8	39.4	53.8	3.1	29.8	67.1
Michigan	3.6	33.8	62.5	4.9	35.2	59.9	7.4	42.7	49.9	3.9	45.1	51.0	2.8	43.8	53.4
Ohio	5.1	45.7	49.2	5.3	45.1	49.6	7.7	40.6	51.6	5.0	28.3	66.7	2.8	30.3	66.9
Wisconsin	5.1	35.7	59.1	4.9	37.3	57.8	5.5	37.6	56.8	2.5	31.6	65.9	2.9	21.3	75.8
<b>Plains</b>	<b>5.6</b>	<b>44.2</b>	<b>50.2</b>	<b>5.9</b>	<b>43.1</b>	<b>51.0</b>	<b>7.7</b>	<b>42.7</b>	<b>49.7</b>	<b>6.2</b>	<b>33.3</b>	<b>60.4</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Iowa	5.7	43.0	51.4	5.9	40.7	53.4	6.7	42.2	51.0	3.6	28.0	68.4	2.9	12.1	85.0
Kansas	4.8	44.1	51.1	4.8	44.0	51.2	6.9	43.3	49.8	5.9	31.2	62.9	5.3	21.5	73.2
Minnesota	4.5	55.7	39.8	4.6	55.0	40.4	6.1	56.6	37.3	5.3	46.0	48.7	2.7	38.2	59.1
Missouri	6.2	38.6	55.2	6.8	36.5	56.7	9.7	36.7	53.6	7.9	33.7	58.4	4.8	30.5	64.7
Nebraska	5.1	28.1	66.8	5.5	28.1	66.4	7.9	18.2	73.9	6.4	17.6	76.0	4.3	4.3	91.4
North Dakota	8.1	53.5	38.4	8.3	53.4	38.4	7.7	46.5	45.7	9.3	25.7	65.0	1.7	31.3	67.0
South Dakota	10.7	27.9	61.4	11.7	26.4	61.9	13.9	20.8	65.3	11.7	13.1	75.2	5.3	8.6	86.1
<b>Southeast</b>	<b>9.2</b>	<b>55.3</b>	<b>35.5</b>	<b>9.5</b>	<b>56.0</b>	<b>34.5</b>	<b>13.1</b>	<b>56.0</b>	<b>30.9</b>	<b>12.9</b>	<b>54.0</b>	<b>33.1</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Alabama	12.3	71.9	15.8	12.7	70.7	16.6	12.6	69.0	18.4	15.2	63.3	21.5	8.1	69.3	22.6
Arkansas	10.3	61.3	28.3	10.5	60.8	28.8	14.5	53.0	32.5	18.2	44.5	37.3	8.0	47.7	44.3
Florida	7.4	53.0	39.7	7.7	53.0	39.2	11.0	55.2	33.7	9.5	55.7	34.8	2.2	57.7	40.1

Georgia	8.1	55.8	36.1	9.4	54.2	36.3	11.8	57.6	30.6	10.5	58.3	31.1	11.1	62.8	25.1
Kentucky	11.4	68.3	20.2	11.0	68.9	20.2	12.5	69.7	17.8	13.6	56.2	30.2	4.7	44.9	50.4
Louisiana	10.8	53.6	35.6	10.4	53.7	25.9	14.8	54.4	30.8	11.9	56.4	31.7	2.4	67.7	29.9
Mississippi	16.2	54.2	29.6	18.1	56.1	25.8	24.1	53.1	22.8	21.4	52.4	26.2	9.2	52.4	38.4
North Carolina	7.9	64.2	27.9	9.4	62.3	28.2	15.2	62.4	22.3	15.6	65.7	18.7	4.7	68.3	27.0
South Carolina	9.9	58.3	31.9	9.9	59.1	31.0	14.9	56.8	28.3	14.0	59.5	26.4	5.8	70.9	23.3
Tennessee	11.1	49.3	39.6	10.2	49.2	40.7	14.0	48.3	37.7	11.9	48.0	40.1	3.7	54.0	42.3
Virginia	6.0	33.8	60.2	6.6	42.2	51.2	9.5	40.9	49.6	11.1	36.4	52.5	9.5	36.5	54.0
West Virginia	9.8	63.8	26.5	8.3	64.9	26.8	10.6	60.1	29.3	12.4	48.2	39.4	4.2	54.2	41.6
<b>Southwest</b>	<b>7.5</b>	<b>51.5</b>	<b>41.1</b>	<b>7.9</b>	<b>51.7</b>	<b>40.4</b>	<b>11.5</b>	<b>51.1</b>	<b>37.5</b>	<b>10.1</b>	<b>47.3</b>	<b>42.6</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Arizona	8.4	65.0	26.6	10.5	52.4	37.1	11.1	41.6	47.3	8.2	46.4	45.4	6.8	39.5	53.7
New Mexico	12.9	75.4	11.7	11.0	77.4	11.6	16.6	63.4	20.0	17.7	61.9	20.4	15.2	69.4	15.4
Oklahoma	6.0	65.1	28.9	6.0	63.5	30.5	11.5	57.7	30.9	11.8	43.8	44.4	7.2	42.2	50.6
Texas	7.1	45.9	47.0	7.6	47.6	44.8	11.0	50.1	38.9	9.3	46.4	44.3	4.6	49.9	45.5
<b>Rocky Mountain</b>	<b>5.3</b>	<b>46.2</b>	<b>48.5</b>	<b>5.2</b>	<b>44.7</b>	<b>50.0</b>	<b>7.2</b>	<b>45.5</b>	<b>47.2</b>	<b>8.8</b>	<b>33.8</b>	<b>57.3</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
Colorado	4.5	39.4	56.1	5.1	37.1	57.9	6.1	41.0	52.9	7.6	27.8	64.5	5.7	19.9	74.4
Idaho	7.7	62.4	29.9	6.8	64.7	28.5	9.5	55.0	35.5	8.4	37.8	53.8	5.8	33.2	61.0
Montana	7.9	50.2	41.9	6.4	51.7	41.9	8.4	49.3	42.2	8.5	25.4	66.2	3.7	25.4	70.9
Utah	5.7	55.5	38.7	5.9	51.7	42.4	7.8	54.0	38.2	7.6	52.8	39.5	5.3	41.9	52.8
Wyoming	2.4	38.1	59.5	2.4	37.3	60.3	6.6	29.6	63.8	20.2	24.8	55.0	5.7	45.7	48.6
<b>Far West<sup>1</sup></b>	<b>7.1</b>	<b>67.0</b>	<b>26.0</b>	<b>7.3</b>	<b>66.0</b>	<b>26.8</b>	<b>9.5</b>	<b>67.3</b>	<b>23.2</b>	<b>5.6</b>	<b>38.6</b>	<b>55.8</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
California	7.6	69.0	23.4	7.9	68.3	23.8	8.7	71.2	19.1	5.3	37.3	57.4	3.6	42.7	53.7
Nevada	4.0	35.8	60.2	4.4	37.0	58.7	8.6	58.5	32.9	8.8	36.5	54.7	9.4	56.4	34.2
Oregon	5.5	28.6	65.9	5.2	28.5	66.3	9.9	35.5	54.6	6.0	20.8	73.2	4.5	29.5	66.0
Washington	5.7	75.6	18.7	5.8	74.5	19.7	8.6	70.8	20.6	6.6	56.6	36.8	5.7	61.1	33.2
Alaska	4.7	78.4	16.9	3.1	76.1	20.8	13.0	70.2	16.9	27.1	53.3	19.6	17.9	50.0	32.1
Hawaii	9.0	90.8	0.2	9.3	90.5	0.2	12.5	85.2	2.4	9.7	87.2	3.2	13.6	69.9	16.5

\*Local and other revenue (textbook rentals, extracurricular activity fees, tuition, tax anticipation notes, etc.).

<sup>1</sup>Including Alaska and Hawaii.

<sup>2</sup>Figures include Alaska and Hawaii. Figures excluding Alaska and Hawaii would be \$21,912.5m, 7.1%, 65.8% and 27.1%, respectively.

Source: ACIR staff compilation from National Education Association, *Estimates of School Statistics, 1985-86* (revised), (see also prior years).

**FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948-86**  
(millions of dollars)

Fiscal Year	Federal							State				
	Federal, State and Local	Total	Individual Income	Corporate Income	Sales, Gross Receipts and Customs	Gift and Death	All Other	State and Local	Total	Individual Income	Corporate Income	
1948	\$51,218	\$37,876	\$19,305	\$9,678	\$7,650	\$890	\$353	\$13,342	\$6,743	\$499	\$585	
1949	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641	
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586	
1951	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687	
1952	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838	
1953	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810	
1954	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772	
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737	
1956	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890	
1957	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984	
1958	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018	
1959	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001	
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180	
1961	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266	
1962	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308	
1963	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505	
1964	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695	
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929	
1966	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038	
1967	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227	
1968	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518	
1969	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181	
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738	
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424	
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416	
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425	
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015	
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	141,465	80,155	18,819	6,642	
1976	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273	
1977	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	101,085	25,493	9,174	
1978	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738	
1979	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128	
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321	
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143	
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006	
1983	665,764	381,179	288,938	37,022	44,471	6,053	4,695	284,585	171,440	49,789	13,153	
1984	735,023	414,829	295,955	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511	
1985	803,830	454,037	330,918	61,331	49,159	6,422	6,207	350,366r	215,893r	63,908r	17,631r	
1986	844,749	471,898	348,959	63,143	47,046	6,958	5,792	373,051	228,054	67,469	18,363	

SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1986, the federal government trust funds received \$266.9 billion in social insurance taxes and contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical and Employees Retirement) while state and local government trust funds received \$94.6 billion. See citations on next page for sources.

r—Revised.

(continued on next page)

Table 59 (cont.)  
**FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948-86**  
(millions of dollars)

Fiscal Year	State					Local				
	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Gift and Death	All Other	Total	Property	General and Selective Sales and Gross Receipts	Local Income <sup>1</sup>	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	69,633r	35,787r	7,780r	2,328	18,826r	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

<sup>1</sup>Individual and corporation income taxes. For 1986, the local individual income tax revenues were \$6,948 million and the corporation income tax revenues were \$1,588 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, DC.

\*Does not include \$568 million of motor vehicle license tax revenue collected by local governments.

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

**AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN  
THE RECEIPTS FROM MAJOR FEDERAL, STATE AND LOCAL TAXES,  
SELECTED PERIODS 1953-86**

<u>Item</u>	<u>1985</u> <u>-86</u>	<u>1984</u> <u>-85</u>	<u>1983</u> <u>-84</u>	<u>1982</u> <u>-83</u>	<u>1981</u> <u>-82</u>	<u>1978</u> <u>-81</u>	<u>1973</u> <u>-78</u>	<u>1968</u> <u>-73</u>	<u>1963</u> <u>-68</u>	<u>1958</u> <u>-63</u>	<u>1953</u> <u>-58</u>
<b>By Level of Government:</b>											
Federal, State and Local	5.1	9.4%	10.4%	(-1.0)%	3.3%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	3.9	9.5	8.8	(-6.0)	(-0.1)	13.9	10.7	7.0	6.3	5.0	1.6
State and Local	6.5	9.2	12.5	6.9	8.9	8.1	9.8	12.4	9.0	7.7	7.8
State	5.6	9.4	14.8	5.4	8.6	9.8	10.7	13.3	10.5	8.2	7.2
Local	7.8	9.0	9.1	9.2	9.3	4.2	8.7	11.2	7.3	7.2	8.3
<b>By Type of Tax, by Level of Government</b>											
<b>Federal</b>											
Individual Income	5.5	11.8	2.4	(-3.1)	4.4	16.4	11.9	8.5	7.6	6.5	3.1
Corporate Income	3.0	7.8	53.7	(-24.8)	(-19.5)	0.7	10.6	4.8	5.8	1.5	(-1.1)
Sales, Gross Receipts and Customs	(-4.3)	-0.6	11.2	(-2.6)	(-5.9)	24.0	5.2	3.9	2.7	4.7	1.7
Death and Gift	8.3	6.9	(-0.7)	(-24.2)	17.7	8.7	1.5	10.0	7.1	9.2	9.6
All Other	(-6.7)	-4.7	38.7	13.4	12.6	9.0	23.4	3.4	(-7.6)	18.1	1.3
<b>State</b>											
Individual Income	5.6	8.0	18.4	8.9	11.8	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	4.2	13.7	17.9	(-6.1)	(-1.0)	9.6	14.6	16.6	10.8	8.1	4.7
General Sales and Gross Receipts	7.5	11.3	16.6	6.5	8.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales and Gross Receipts	4.8	7.4	9.9	6.3	8.0	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle and Operators Licenses	7.6	12.4r	10.0	3.9	6.3	5.6	5.9	7.9	6.9	4.7	8.3
Death and Gift	8.8	4.6	(-12.5)	10.7	3.2	6.6	5.2	10.4	7.9	11.1	9.6
All Other	0.8	6.97r	10.3	0.2	12.2	18.3	11.7	8.0	6.4	5.7	5.7
<b>Local</b>											
Property	7.6	7.8	7.7	9.1	9.4	4.0	7.8	10.4	7.0	7.2	8.4
Sales and Gross Receipts	8.0	14.5	11.9	10.2	12.2	12.3	13.6	20.6	4.2	7.8	8.5
Local Income <sup>1</sup>	7.0	10.5	11.9	5.6	10.4	10.8	11.1	17.4	28.2	7.7	17.6
All Other	12.2	9.0	21.0	12.3	22.9	11.0	11.1	5.5	8.9	5.8	4.3
<b>Exhibits:</b>											
Gross National Product <sup>2</sup>	5.6	6.0	10.6	7.7	3.8	10.9	10.3	8.7	7.9	5.8	4.1
GNP Implicit Price Deflator	2.6	3.3	3.8	3.8	6.0	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index <sup>3</sup>	1.9	3.6	4.3	3.2	6.1	11.7	8.0	5.0	2.6	1.2	1.6

r—Revised.

<sup>1</sup>Individual and corporation income taxes.<sup>2</sup>Increase in nominal GNP.<sup>3</sup>1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on preceding table.

Table 61  
**FEDERAL, STATE AND LOCAL TAXES AS A  
 PERCENTAGE OF GROSS NATIONAL PRODUCT,  
 SELECTED FISCAL YEARS 1948-86**

	1985- 86	1985	1984	1983	1982	1980	1978	1976	1974	1972	1964	1956	1948
<b>By Level of Government</b>													
Federal, State and Local	20.0%	20.0% <sup>r</sup>	19.5%	19.5%	21.2%	21.8%	22.7%	22.1%	23.1%	23.7%	22.4%	22.3%	20.8%
Federal	11.1	11.3 <sup>r</sup>	11.0	11.2	12.8	13.3	13.2	12.4	13.5	13.8	14.7	15.9	15.4
State and Local	8.8	8.7 <sup>r</sup>	8.5	8.4	8.4	8.5	9.6	9.7	9.6	9.9	7.8	6.4	5.4
State	5.4	5.4	5.2	5.0	5.1	5.2	5.6	5.5	5.5	5.4	3.9	3.3	2.7
Local	3.4	3.4	3.3	3.3	3.3	3.3	4.0	4.2	4.2	4.5	3.8	3.2	2.7
<b>By Type of Tax, By Government</b>													
<b>Federal</b>													
Individual Income	8.2	8.3	7.9	8.5	9.4	9.3	8.7	8.1	8.7	8.5	7.9	7.8	7.9
Corporation Income	1.5	1.5	1.5	1.1	1.6	2.4	2.9	2.6	2.8	2.9	3.8	5.1	3.9
Sales, Gross Receipts and Customs	1.1	1.2	1.3	1.3	1.4	1.2	1.2	1.3	1.5	1.8	2.4	2.6	3.1
Death and Gift	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.3	0.4
All Other	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.1
<b>State</b>													
Individual Income	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.0	0.6	0.3	0.2
Corporation Income	0.4 <sup>r</sup>	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.2	0.2
General Sales and Gross Receipts	1.8	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.0	0.7	0.6
Selective Sales and Gross Receipts	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.4	1.3	1.2	1.0
Motor Vehicle and Operators Licenses	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2
Death and Gift	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
All Other	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.3
<b>Local</b>													
Property Sales and Gross Receipts	2.5 <sup>r</sup>	2.5	2.5	2.5	2.5	2.5	3.2	3.4	3.4	3.7	3.3	2.8	2.4
Local Income*	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	—	—
All Other	0.2 <sup>r</sup>	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.1

r—revised since last edition as a result of revisions in GNP.

**SPECIAL NOTE**—These figures exclude charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue. In FY 86, the federal government trust funds received \$266.9 billion in social insurance taxes (Old Age, Survivors, Disability and Hospital Insurance (OASDHI), railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local trust funds received \$94.6 billion. If these social insurance taxes were added in calculating the figures cited above, the federal, state and local taxes as a percentage of GNP would have been 28.5%; federal only—17.6%; state and local—11.0%. Charges and miscellaneous revenue amounted to \$261.8 billion for all governments in 1986—6.2% of GNP.

\*Individual and corporation income taxes.

Sources: ACIR staff computations based on U.S. Department of Commerce, U.S. Bureau of the Census, *Governmental Finances in [year]*, Tables 2, 4 and 6; GNP figures: see *Table 1* of this publication.

Table 62.1  
**TAX REVENUE,<sup>1</sup> BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,  
 SELECTED YEARS 1957-86**

**1. Amount (in millions)**

Fiscal Year	Total Federal, State and Local	Federal Government	State and Local Governments							
			Total (State-Local)	State Governments	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
<b>Total Taxes</b>										
1957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1972	263,342	153,733	109,609	59,870	49,739	17,009	10,076	18,939	2,765	952
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983	665,764	381,179	284,585	171,440	113,145	40,118	25,218	38,629	5,893	3,288
1984	735,023	414,829	320,194	196,795	123,399	43,719	27,901	41,633	6,386	3,760
1985	803,830	454,037	349,793	215,320	134,473	47,647	30,898	44,750	6,819	4,359
1986	844,949	471,898	373,051	228,054	144,997	50,873	34,049	48,040	7,270	4,766
<b>Property Taxes</b>										
1957	12,864	—	12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047	—	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1972	42,877	—	42,877	1,257	41,620	10,937	8,625	18,572	2,584	903
1977	62,527	—	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944	—	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969	—	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918	—	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253	—	89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1984	96,457	—	96,457	3,862	92,595	22,061	21,343	40,341	5,980	2,872
1985	103,757	—	103,757	3,984	99,772	23,459	23,193	43,539	6,357	3,226
1986	111,711	—	111,711	4,355	107,356	25,061	25,366	46,777	6,741	3,412
<b>Sales, Gross Receipts and Customs</b>										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	—
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	—
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	49
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983	144,718	44,471	100,247	83,895	16,352	11,193	3,936	424	8	790
1985	175,440	49,159	126,281	105,325	20,956	13,877	5,526	482	9	1,063
1986	182,017	47,046	134,971	112,343	22,628	14,657	6,205	480	11	1,275
<b>Income Taxes (corporate and individual)</b>										
1957	59,525	56,787	2,738	2,547	191	181	—	7	3	—
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	—
1972	146,545	126,903	19,642	17,412	2,230	1,881	192	132	26	—
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	—
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	—
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	—
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	—
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	—
1984	434,518	352,848	81,670	74,453	7,215	5,970	757	343	147	—
1985	481,504	392,249	89,255	81,281	7,974	6,627	826	364	157	—
1986	506,470	412,102	94,369	85,832	8,536	7,074	908	387	167	—
<b>All Other Taxes</b>										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	—
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	—
1972	16,301	6,729	9,572	7,951	1,621	1,001	360	167	93	—
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1979	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983	36,446	10,748	25,698	21,322	4,375	2,693	968	450	200	66
1984	40,492	12,522	27,970	22,679	5,293	3,228	1,375	817	398	63
1985	43,129	12,629	30,500	24,730	5,771	3,684	1,353	365	296	70
1986	44,751	12,750	32,000	25,524	6,477	4,081	1,570	396	351	79

<sup>1</sup>Figures above exclude charges, utility, liquor store revenues as well as social insurance contributions. In 1986, the federal government trust funds received \$266.9 billion in social insurance contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical, Employee Retirement and Veterans' Life Insurance) while state and local government trust funds received \$94.6 billion. Charges and miscellaneous general revenue equaled \$261.8 billion for all governments in 1986.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, Table 2.

Table 62.2

**TAX REVENUE, BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1957-86**

**2. Percentage Distribution, by Level of Government**

Fiscal Year	Total Federal, State and Local	Federal Government	State and Local Governments							
			Total (State-Local)	State Governments	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
<b>Total Taxes</b>										
1957	100.0%	70.8%	29.2%	14.7%	14.5%	6.0%	2.8%	4.6%	0.8%	0.3%
1967	100.0	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1972	100.0	58.4	41.6	22.7	18.9	6.5	3.8	7.2	1.0	0.4
1977	100.0	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979	100.0	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1981	100.0	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982	100.0	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983	100.0	57.3	42.7	25.8	17.0	6.0	3.8	5.8	0.9	0.5
1984	100.0	56.4	43.6	26.8	16.8	5.9	3.8	5.7	0.9	0.5
1985	100.0	56.5	43.5	26.8	16.7	5.9	3.8	5.6	0.8	0.5
1986	100.0	55.8	44.2	27.0	17.2	6.0	4.0	5.7	0.9	0.6
<b>Property Taxes</b>										
1957	100.0	—	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	100.0	—	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1972	100.0	—	100.0	2.9	97.1	25.5	20.1	43.3	6.0	2.1
1977	100.0	—	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	100.0	—	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	100.0	—	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	100.0	—	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	100.0	—	100.0	3.7	96.3	23.5	22.0	41.9	6.2	2.7
1984	100.0	—	100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985	100.0	—	100.0	3.8	96.2	22.6	22.4	42.0	6.1	3.1
1986	100.0	—	100.0	3.9	96.1	22.4	22.7	41.9	6.0	3.1
<b>Sales, Gross Receipts, and Customs</b>										
1957	100.0	54.0	46.0	41.0	5.0	4.5	0.4	*	0.1	—
1967	100.0	43.5	56.1	51.5	5.4	4.5	0.7	0.1	0.1	—
1972	100.0	34.9	65.1	57.7	7.4	5.5	1.6	0.1	0.1	0.1
1977	100.0	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979	100.0	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1981	100.0	36.1	63.9	54.1	9.8	6.7	2.5	0.3	*	0.3
1982	100.0	32.8	67.2	56.6	10.6	7.3	2.6	0.3	*	0.4
1983	100.0	30.7	69.3	58.0	11.0	7.7	2.7	0.3	*	0.5
1984	100.0	30.2	69.8	58.6	11.2	7.6	2.8	0.3	*	0.5
1985	100.0	28.0	72.0	60.0	11.9	7.9	3.1	0.3	*	0.6
1986	100.0	25.8	74.2	61.7	12.4	8.1	3.4	0.3	*	0.7
<b>Income Taxes (corporate and individual)</b>										
1957	100.0	95.4	4.6	4.3	0.3	0.3	—	*	*	—
1967	100.0	92.2	7.8	6.9	0.9	0.8	*	0.1	*	—
1972	100.0	86.6	13.4	11.9	1.5	1.3	0.1	0.1	*	—
1977	100.0	84.6	15.4	13.9	1.5	1.2	0.2	0.1	*	—
1979	100.0	85.2	14.8	13.5	1.3	1.1	0.2	0.1	*	—
1981	100.0	85.1	14.9	13.5	1.4	1.1	0.1	0.1	*	—
1982	100.0	84.1	15.9	14.5	1.5	1.2	0.2	0.1	*	—
1983	100.0	82.4	17.6	15.9	1.6	1.3	0.2	0.1	*	—
1984	100.0	81.2	18.8	17.1	1.7	1.4	0.2	0.1	*	—
1985	100.0	81.5	18.5	16.9	1.7	1.4	0.2	0.1	*	—
1986	100.0	81.4	18.6	16.9	1.7	1.4	0.2	0.1	*	—
<b>All Other Taxes</b>										
1957	100.0	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	—
1967	100.0	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	—
1972	100.0	41.3	58.7	48.8	9.9	6.1	2.2	1.0	0.6	—
1977	100.0	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979	100.0	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1981	100.0	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982	100.0	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983	100.0	29.5	70.5	58.5	12.0	7.4	2.7	1.2	0.5	0.2
1984	100.0	30.9	69.1	56.0	13.1	8.0	5.0	2.0	1.0	0.2
1985	100.0	29.3	70.7	57.3	13.4	8.5	3.1	0.8	0.7	0.2
1986	100.0	28.5	71.5	57.0	14.5	9.1	3.5	0.9	0.8	0.2

\*Less than 0.05%.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*. See preceding table.



**TAX REVENUE, BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,  
SELECTED YEARS 1957-86**

**3. Percentage Distribution, by Type of Tax**

<u>Fiscal Year</u>	<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Sales, Gross Receipts and Customs</u>	<u>Individual and Corporate Income Taxes</u>	<u>All Other Taxes</u>
<b>Federal, State and Local Governments</b>					
1957	100.0%	13.0%	20.9%	60.4%	5.7%
1967	100.0	14.8	20.6	58.8	5.8
1972	100.0	16.3	21.9	55.6	6.2
1977	100.0	14.9	20.0	59.6	5.6
1979	100.0	12.4	19.3	63.4	5.0
1981	100.0	11.5	20.7	62.6	5.2
1982	100.0	12.2	20.7	61.5	5.5
1983	100.0	13.4	21.7	59.4	5.5
1984	100.0	13.1	22.3	59.1	5.5
1985	100.0	12.9	21.8	59.9	5.4
1986	100.0	13.2	21.5	59.9	5.3
<b>Federal Government</b>					
1957	100.0	0.0	15.9	81.3	2.7
1967	100.0	0.0	13.7	83.0	3.3
1972	100.0	0.0	13.1	82.5	4.4
1977	100.0	0.0	9.5	86.8	3.7
1979	100.0	0.0	8.4	88.9	2.7
1981	100.0	0.0	12.0	85.5	2.5
1982	100.0	0.0	11.3	85.7	3.0
1983	100.0	0.0	11.7	85.5	2.8
1984	100.0	0.0	11.9	85.1	3.0
1985	100.0	0.0	10.8	86.4	2.8
1986	100.0	0.0	10.0	87.3	2.7
<b>State and Local Governments</b>					
1957	100.0	44.6	32.9	9.5	13.0
1967	100.0	42.7	33.7	13.2	10.4
1972	100.0	39.1	34.2	17.9	8.7
1977	100.0	35.5	34.5	21.8	8.2
1979	100.0	31.6	36.1	23.9	8.4
1981	100.0	30.7	35.2	24.8	9.3
1982	100.0	30.8	35.2	24.7	9.4
1983	100.0	31.4	35.2	24.4	9.0
1984	100.0	30.1	35.6	25.5	8.7
1985	100.0	29.7	36.1	25.5	8.7
1986	100.0	29.9	36.2	25.3	8.6
<b>State Governments</b>					
1957	100.0	3.3	58.1	17.5	21.1
1967	100.0	2.7	58.2	22.4	16.8
1972	100.0	2.1	55.5	29.1	13.3
1977	100.0	2.2	51.8	34.3	11.7
1979	100.0	2.0	51.0	35.8	11.2
1981	100.0	2.0	48.6	36.8	12.6
1982	100.0	1.9	48.4	36.7	12.9
1983	100.0	1.9	48.9	36.7	12.4
1984	100.0	2.0	48.7	37.8	11.5
1985	100.0	1.9	48.9	37.7	11.5
1986	100.0	1.9	49.3	37.6	11.2
<b>Local Governments</b>					
1957	100.0	86.7	7.2	1.3	4.8
1967	100.0	86.6	6.7	3.2	3.5
1972	100.0	83.7	8.6	4.5	3.3
1977	100.0	80.5	11.1	5.0	3.4
1979	100.0	77.5	13.1	5.3	4.0
1981	100.0	76.0	13.9	5.8	4.3
1982	100.0	76.0	14.3	5.9	3.9
1983	100.0	76.0	14.5	5.7	3.9
1984	100.0	75.0	14.8	5.8	4.3
1985	100.0	74.2	15.6	5.9	4.3
1986	100.0	74.0	15.6	5.9	4.5

(continued on next page)

**TAX REVENUE, BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT,  
SELECTED YEARS 1957-86**

**3. Percentage Distribution, by Type of Tax (cont.)**

<u>Fiscal Year</u>	<u>Total Taxes</u>	<u>Property Taxes</u>	<u>Sales, Gross Receipts and Customs</u>	<u>Individual and Corporate Income Taxes</u>	<u>All Other Taxes</u>
<b>Cities</b>					
1957	100.0%	72.7%	15.8%	3.1%	8.4%
1967	100.0	70.0	15.7	7.8	6.6
1972	100.0	64.3	18.8	11.1	5.9
1977	100.0	60.0	22.3	11.9	5.9
1979	100.0	55.8	25.4	12.2	6.6
1981	100.0	53.6	26.3	13.3	6.8
1982	100.0	52.6	27.5	13.4	6.5
1983	100.0	52.3	27.9	13.1	6.7
1984	100.0	50.5	28.5	13.7	7.4
1985	100.0	49.2	29.1	13.9	7.7
1986	100.0	49.3	28.8	13.9	8.0
<b>Counties</b>					
1957	100.0	93.7	2.8	0.0	3.6
1967	100.0	92.1	4.5	0.3	3.1
1972	100.0	85.6	8.9	1.9	3.6
1977	100.0	81.2	12.4	2.4	3.9
1979	100.0	77.1	15.3	3.0	4.6
1981	100.0	76.4	16.5	2.9	4.2
1982	100.0	77.3	16.0	2.9	3.9
1983	100.0	77.8	15.6	2.8	3.8
1984	100.0	76.5	16.2	2.7	5.0
1985	100.0	75.1	17.9	2.7	4.4
1986	100.0	74.5	18.2	2.7	4.6
<b>School Districts</b>					
1957	100.0	98.6	0.1	0.2	1.2
1967	100.0	98.4	0.2	0.7	0.8
1972	100.0	98.1	0.4	0.7	0.9
1977	100.0	97.5	0.9	0.7	1.0
1979	100.0	96.7	1.2	0.8	1.3
1981	100.0	96.1	1.2	0.9	1.8
1982	100.0	96.8	1.2	1.0	1.0
1983	100.0	96.9	1.1	0.8	1.2
1984	100.0	96.9	1.1	0.8	2.0
1985	100.0	97.3	1.1	0.8	0.8
1986	100.0	97.4	1.0	0.8	0.8
<b>Townships</b>					
1957	100.0	93.6	2.1	0.4	3.9
1967	100.0	92.8	2.3	0.6	4.4
1972	100.0	93.5	2.2	0.9	3.4
1977	100.0	91.7	3.4	1.8	3.1
1979	100.0	90.7	3.8	1.8	3.7
1981	100.0	94.1	0.2	2.4	3.3
1982	100.0	93.7	0.2	2.5	3.6
1983	100.0	94.0	0.1	2.5	3.4
1984	100.0	93.4	0.1	2.3	6.2
1985	100.0	93.2	0.1	2.3	4.3
1986	100.0	92.7	0.2	2.3	4.8
<b>Special Districts</b>					
1957	100.0	100.0	0.0	0.0	0.0
1967	100.0	100.0	0.0	0.0	0.0
1972	100.0	94.9	5.1	0.0	0.0
1977	100.0	91.2	7.6	0.0	1.1
1979	100.0	89.6	9.3	0.0	1.1
1981	100.0	80.4	17.8	0.0	1.8
1982	100.0	78.9	19.4	0.0	1.7
1983	100.0	74.0	24.0	0.0	2.0
1984	100.0	76.4	21.9	0.0	1.7
1985	100.0	74.0	24.4	0.0	1.6
1986	100.0	71.6	26.8	0.0	1.7

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finance in [year]*. See preceding tables.

**PERCENTAGE DISTRIBUTION OF STATE-LOCAL GENERAL REVENUE,  
BY SOURCE, BY REGION AND STATE, FY86**

Region and State	Total General Revenue	Federal Aid	Property Taxes	General Sales Tax	Individual Income Tax	Corporate Income Tax	Other Taxes	All User Charges	All Miscellaneous General Revenue	EXHIBIT:	
										Per Capita General Revenue	As a Percent of State Personal Income
<b>United States</b>	<b>\$641,406.7</b>	<b>17.6%</b>	<b>17.4%</b>	<b>14.1%</b>	<b>11.6%</b>	<b>3.1%</b>	<b>11.9%</b>	<b>12.5%</b>	<b>11.7%</b>	<b>\$2,661</b>	<b>19.4%</b>
<b>New England</b>	<b>36,122.2</b>	<b>18.2</b>	<b>22.3</b>	<b>11.4</b>	<b>13.1</b>	<b>5.4</b>	<b>10.6</b>	<b>8.9</b>	<b>10.0</b>	<b>2,836</b>	<b>17.9</b>
Connecticut	9,377.2	14.6	24.9	17.3	3.2	6.6	14.3	7.1	12.1	2,940	16.3
Maine	2,864.4	24.2	19.6	13.4	11.8	1.8	11.4	9.2	8.7	2,440	20.7
Massachusetts	17,558.8	18.2	20.0	9.8	20.6	6.1	7.8	9.4	8.2	3,011	18.4
New Hampshire	2,170.5	18.3	34.9	0.0	1.1	4.6	16.9	11.0	13.2	2,113	14.5
Rhode Island	2,713.2	21.6	22.4	10.7	10.6	2.5	8.8	9.3	14.0	2,783	20.1
Vermont	1,438.1	23.0	20.9	6.9	11.2	2.1	14.8	11.2	10.0	2,658	22.2
<b>Mideast</b>	<b>139,581.1</b>	<b>18.0</b>	<b>18.8</b>	<b>11.6</b>	<b>16.7</b>	<b>4.1</b>	<b>11.3</b>	<b>9.3</b>	<b>10.2</b>	<b>3,246</b>	<b>21.0</b>
Delaware	1,951.2	17.1	7.2	0.0	21.1	4.6	21.0	16.3	12.7	3,082	22.0
Washington, DC	3,449.8	39.0	14.0	10.5	12.9	4.4	8.0	5.1	6.1	5,511	30.3
Maryland	12,488.0	16.7	15.7	9.5	22.6	2.0	12.5	9.8	11.3	2,798	17.9
New Jersey	22,513.9	15.2	25.6	11.6	9.1	4.2	12.6	9.9	11.7	2,955	17.3
New York	70,061.5	17.5	19.0	12.6	19.2	4.8	9.0	9.0	9.1	3,942	24.5
Pennsylvania	29,116.8	19.4	15.9	11.1	14.3	3.3	15.0	9.3	11.7	2,449	18.3
<b>Great Lakes</b>	<b>106,138.1</b>	<b>18.0</b>	<b>20.2</b>	<b>13.6</b>	<b>13.3</b>	<b>3.2</b>	<b>9.8</b>	<b>12.8</b>	<b>9.3</b>	<b>2,543</b>	<b>18.7</b>
Illinois	28,606.1	17.9	21.8	15.7	9.2	3.0	12.7	9.6	10.0	2,476	16.8
Indiana	11,927.6	18.0	18.2	18.1	12.1	1.5	6.7	17.3	8.1	2,167	17.4
Michigan	26,336.0	18.0	22.6	10.2	13.7	5.5	7.2	13.4	9.5	2,880	21.3
Ohio	25,843.6	18.2	16.4	13.5	16.0	1.8	10.9	13.2	9.9	2,404	18.2
Wisconsin	13,424.8	17.6	21.4	11.5	16.7	3.0	9.1	13.6	7.1	2,806	21.4
<b>Plains</b>	<b>44,153.1</b>	<b>17.4</b>	<b>17.7</b>	<b>12.9</b>	<b>11.6</b>	<b>2.2</b>	<b>10.7</b>	<b>14.9</b>	<b>12.6</b>	<b>2,512</b>	<b>18.9</b>
Iowa	7,070.2	16.6	21.9	10.9	12.2	2.0	10.2	16.9	9.3	2,480	19.5
Kansas	6,070.5	15.2	21.6	11.7	9.6	2.6	11.0	13.6	14.7	2,467	18.0
Minnesota	13,253.5	16.5	16.8	10.3	14.7	2.8	9.9	14.6	14.4	3,145	22.4
Missouri	10,234.8	18.5	12.1	19.8	12.5	1.7	11.0	13.3	11.2	2,020	15.4
Nebraska	3,996.8	17.1	23.2	10.2	8.8	1.4	10.0	18.2	11.2	2,501	18.7
North Dakota	1,877.7	21.8	13.2	9.5	3.9	3.0	16.8	17.9	13.9	2,765	22.7
South Dakota	1,649.5	24.9	20.5	15.1	0.0	1.4	12.0	11.6	14.6	2,330	20.9
<b>Southeast</b>	<b>124,818.7</b>	<b>18.7</b>	<b>13.0</b>	<b>16.8</b>	<b>8.7</b>	<b>2.5</b>	<b>14.1</b>	<b>15.5</b>	<b>10.8</b>	<b>2,179</b>	<b>18.4</b>
Alabama	8,559.0	20.9	5.6	14.8	9.4	1.8	16.8	19.9	10.9	2,112	19.9
Arkansas	4,486.1	23.4	9.6	17.3	11.4	2.5	12.6	13.1	10.0	1,891	18.2
Florida	25,729.5	13.5	18.6	19.7	0.0	1.9	17.5	16.1	12.6	2,204	16.5
Georgia	14,470.2	18.5	13.9	15.0	13.4	2.9	8.8	19.0	8.5	2,371	19.3
Kentucky	7,879.5	22.1	9.2	11.2	13.1	3.0	15.7	11.6	14.1	2,114	19.5
Louisiana	11,075.4	18.4	7.7	19.2	4.1	2.4	17.5	14.9	15.8	2,461	21.9
Mississippi	5,324.7	24.7	10.9	19.4	5.1	1.8	10.4	18.5	9.2	2,028	22.2
North Carolina	13,044.2	18.8	12.8	14.3	16.9	3.9	11.4	12.3	9.6	2,060	17.9
South Carolina	7,014.0	19.3	12.5	15.9	12.9	2.1	11.3	16.6	9.2	2,076	19.8
Tennessee	9,684.4	22.4	11.7	25.1	0.7	2.8	13.2	16.5	7.7	2,016	18.1
Virginia	13,235.1	17.2	17.3	10.4	16.4	2.1	15.2	13.4	8.1	2,287	15.9
West Virginia	4,316.7	22.7	9.0	18.8	11.1	2.1	13.0	11.1	12.2	2,249	21.9
<b>Southwest</b>	<b>58,562.9</b>	<b>14.6</b>	<b>18.8</b>	<b>15.3</b>	<b>2.5</b>	<b>0.6</b>	<b>18.3</b>	<b>13.1</b>	<b>16.7</b>	<b>2,363</b>	<b>18.4</b>
Arizona	8,279.5	12.5	16.9	21.1	8.5	2.1	10.6	11.2	17.2	2,496	20.3
New Mexico	4,435.5	17.4	4.8	16.7	2.3	1.6	16.0	10.3	30.9	2,999	28.0
Oklahoma	7,651.2	16.5	10.1	14.3	9.0	1.4	20.7	15.6	12.5	2,315	18.9
Texas	38,196.6	14.4	22.6	14.1	0.0	0.0	19.7	13.4	15.8	2,290	17.3
<b>Rocky Mountain</b>	<b>20,066.6</b>	<b>19.0</b>	<b>18.6</b>	<b>12.7</b>	<b>9.1</b>	<b>1.4</b>	<b>10.5</b>	<b>13.0</b>	<b>15.5</b>	<b>2,764</b>	<b>21.8</b>
Colorado	8,764.7	16.0	19.4	15.9	10.9	1.3	7.8	14.6	14.0	2,683	18.3
Idaho	1,989.2	22.5	15.1	12.6	12.9	2.1	10.4	15.2	9.2	1,983	17.8
Montana	2,284.6	24.0	23.3	0.0	7.5	2.6	15.9	9.4	17.3	2,789	25.2
Utah	4,292.4	21.6	14.2	15.8	10.5	1.5	8.0	12.6	15.8	2,578	24.9
Wyoming	2,735.7	17.9	21.7	8.2	0.0	0.0	18.7	9.9	23.5	5,396	40.6
<b>Far West<sup>1</sup></b>	<b>102,247.2</b>	<b>17.5</b>	<b>15.9</b>	<b>16.7</b>	<b>12.3</b>	<b>3.9</b>	<b>9.0</b>	<b>13.3</b>	<b>11.4</b>	<b>2,913</b>	<b>19.2</b>
California	80,245.7	17.5	15.2	16.2	14.2	4.8	7.7	13.2	11.3	2,974	18.9
Nevada	2,625.9	16.2	12.5	20.0	0.0	0.0	24.7	15.5	11.1	2,727	19.4
Oregon	7,389.0	19.3	23.8	0.0	16.2	2.2	10.3	13.2	15.1	2,739	21.8
Washington	11,986.5	17.1	16.4	29.2	0.0	0.0	13.6	14.0	9.8	2,686	19.6
Alaska <sup>2</sup>	6,656.9	7.2	8.7	0.8	0.0	2.7	23.8	6.1	50.6	12,466	70.3
Hawaii	3,059.9	17.4	10.9	24.4	15.3	1.4	9.9	12.1	8.6	2,881	21.0

Note: For distribution of general revenue for state government only or local government only, see following two tables.

<sup>1</sup>Excluding Alaska and Hawaii.

<sup>2</sup>Because much of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, per capita general revenue as well as general revenue expressed as a percentage of personal income overstates the actual tax burden borne by the residents of Alaska.

Source: Computations based on ACIR *State-Local Government Finance Diskettes* derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census.

**PERCENTAGE DISTRIBUTION OF STATE GOVERNMENT ONLY GENERAL REVENUE,  
BY SOURCE, BY REGION AND STATE, FY86**

Region and State	STATE General Revenue	Federal Aid	Intergovernmental Transfers from Local Governments	Property Taxes	General Sales Tax	Individual Income Tax	Corporate Income Tax	Other Taxes	All User Charges	Miscellaneous General Revenue
<b>United States<sup>1</sup></b>	<b>\$393,475.5</b>	<b>23.6%</b>	<b>1.5%</b>	<b>1.1%</b>	<b>19.0%</b>	<b>17.1%</b>	<b>4.7%</b>	<b>16.0%</b>	<b>7.6%</b>	<b>9.4%</b>
<b>New England</b>	<b>24,708.3</b>	<b>21.4</b>	<b>0.9</b>	<b>0.1</b>	<b>16.7</b>	<b>19.1</b>	<b>7.8</b>	<b>14.8</b>	<b>7.3</b>	<b>11.8</b>
Connecticut	6,363.8	18.6	0.1	0.0	25.5	4.7	9.7	20.3	6.0	15.0
Maine	2,039.0	29.8	0.1	0.4	18.8	16.5	2.5	15.8	6.7	9.4
Massachusetts	12,050.0	19.7	1.2	0.0	14.3	30.0	8.9	10.5	6.6	8.8
New Hampshire	1,246.8	26.3	2.6	0.8	0.0	2.0	7.9	28.1	12.5	19.7
Rhode Island	1,960.4	25.9	1.2	0.4	14.9	14.6	3.5	11.8	10.3	17.4
Vermont	1,048.3	28.2	0.5	0.0	9.4	15.3	2.9	20.0	12.2	11.5
<b>Mideast<sup>1</sup></b>	<b>82,618.6</b>	<b>23.8</b>	<b>4.1</b>	<b>0.4</b>	<b>14.3</b>	<b>22.5</b>	<b>5.0</b>	<b>15.1</b>	<b>5.6</b>	<b>9.2</b>
Delaware	1,553.4	17.9	0.2	0.0	0.0	25.3	5.7	25.8	13.2	11.9
Maryland	7,763.0	21.4	0.5	1.5	15.3	24.9	3.2	15.3	7.9	10.1
New Jersey	14,484.7	20.1	1.1	0.2	18.0	14.2	6.6	18.7	8.0	13.2
New York	40,931.5	24.8	7.6	0.0	11.6	28.3	4.6	11.0	3.8	8.2
Pennsylvania	17,886.0	25.9	0.4	0.8	18.1	14.8	5.4	20.6	6.3	7.7
<b>Great Lakes</b>	<b>65,151.5</b>	<b>24.0</b>	<b>1.2</b>	<b>0.9</b>	<b>19.8</b>	<b>18.8</b>	<b>5.2</b>	<b>13.8</b>	<b>8.8</b>	<b>7.5</b>
Illinois	16,293.6	24.5	0.6	1.3	20.7	16.2	5.3	16.7	5.8	9.1
Indiana	7,617.1	23.7	0.3	0.3	28.4	17.4	2.4	10.0	13.5	3.9
Michigan	16,607.7	24.1	2.9	1.1	16.2	19.6	8.7	10.5	8.7	8.2
Ohio	15,800.8	24.0	0.9	0.1	20.0	17.6	3.0	16.6	9.8	8.0
Wisconsin	8,832.2	23.3	0.6	1.5	17.5	25.4	4.6	13.3	8.8	5.1
<b>Plains</b>	<b>26,549.2</b>	<b>24.2</b>	<b>0.8</b>	<b>0.2</b>	<b>18.6</b>	<b>18.6</b>	<b>3.7</b>	<b>15.5</b>	<b>10.2</b>	<b>8.2</b>
Iowa	4,350.1	23.1	1.4	0.0	17.7	19.9	3.2	15.8	12.0	7.0
Kansas	3,234.8	24.6	0.4	0.8	17.3	18.0	4.8	18.1	11.3	4.7
Minnesota	8,077.3	22.6	1.1	0.1	16.8	24.1	4.5	15.1	8.9	6.7
Missouri	6,304.1	24.4	0.1	0.1	24.3	17.7	2.8	12.3	7.3	10.9
Nebraska	2,164.9	25.9	1.3	0.2	16.2	16.3	2.5	16.6	12.0	9.1
North Dakota	1,380.3	25.3	1.2	0.1	12.8	5.3	4.1	22.3	18.9	10.0
South Dakota	1,037.6	33.1	0.6	0.0	19.2	0.0	2.3	17.5	11.2	16.2
<b>Southeast</b>	<b>77,864.4</b>	<b>25.1</b>	<b>0.7</b>	<b>0.8</b>	<b>22.4</b>	<b>13.6</b>	<b>3.9</b>	<b>18.4</b>	<b>8.5</b>	<b>6.6</b>
Alabama	5,717.7	26.6	0.5	1.1	14.7	13.2	2.7	20.7	12.2	8.3
Arkansas	3,171.7	29.2	0.2	0.1	22.0	16.1	3.6	15.9	7.7	5.3
Florida	13,319.5	19.6	0.7	1.6	37.7	0.0	3.7	25.5	5.2	6.0
Georgia	8,043.8	27.2	0.7	0.2	20.4	24.2	5.2	11.2	6.7	4.3
Kentucky	5,706.0	26.7	0.2	4.5	15.4	14.4	4.1	18.0	8.9	7.8
Louisiana	7,034.7	24.9	0.2	0.0	16.1	6.5	3.8	25.2	9.6	13.7
Mississippi	3,586.3	32.2	0.5	0.0	28.7	7.6	2.7	14.4	8.6	5.2
North Carolina	8,903.8	22.7	1.4	0.8	15.5	24.8	5.8	15.8	9.0	4.3
South Carolina	4,918.7	24.0	0.6	0.1	22.6	18.4	3.0	14.5	10.2	6.5
Tennessee	5,886.3	30.8	0.7	0.0	31.7	1.1	4.6	18.2	8.3	4.7
Virginia	8,406.1	23.2	1.2	0.2	12.1	25.9	3.3	16.1	11.7	6.3
West Virginia	3,169.9	27.9	0.2	0.1	25.6	15.1	2.8	14.8	6.4	7.2
<b>Southwest</b>	<b>32,921.2</b>	<b>21.1</b>	<b>0.4</b>	<b>0.4</b>	<b>21.5</b>	<b>4.5</b>	<b>1.1</b>	<b>29.5</b>	<b>8.1</b>	<b>13.5</b>
Arizona	4,604.9	15.9	1.6	2.5	31.7	15.2	3.7	16.3	7.1	6.0
New Mexico	3,379.5	17.8	0.9	0.1	18.5	3.0	2.1	19.5	7.6	30.5
Oklahoma	5,032.4	21.0	0.4	0.0	13.0	13.7	2.1	30.0	10.7	9.1
Texas	19,904.4	22.8	0.1	0.0	21.7	0.0	0.0	34.1	7.8	13.4
<b>Rocky Mountain</b>	<b>11,750.0</b>	<b>27.8</b>	<b>0.7</b>	<b>1.4</b>	<b>14.7</b>	<b>15.6</b>	<b>2.4</b>	<b>15.8</b>	<b>9.6</b>	<b>12.0</b>
Colorado	4,549.6	25.8	0.4	0.2	16.2	21.0	2.6	11.6	12.6	9.7
Idaho	1,354.0	28.5	1.3	0.0	18.5	18.9	3.2	14.4	6.8	8.4
Montana	1,387.8	32.8	0.9	3.2	0.0	12.4	4.2	24.6	6.4	15.4
Utah	2,726.8	29.7	0.9	0.0	20.5	16.6	2.4	10.6	12.0	7.4
Wyoming	1,731.7	25.4	0.4	6.1	10.6	0.0	0.0	29.2	2.9	25.3
<b>Far West<sup>2</sup></b>	<b>64,038.9</b>	<b>23.6</b>	<b>0.8</b>	<b>3.7</b>	<b>21.9</b>	<b>19.6</b>	<b>6.2</b>	<b>9.5</b>	<b>6.6</b>	<b>8.0</b>
California	50,233.6	24.1	0.6	3.1	20.7	22.6	7.6	7.4	6.4	7.5
Nevada	1,613.7	21.4	0.5	2.1	32.2	0.0	0.0	30.7	4.9	8.2
Oregon	4,178.9	25.4	0.9	0.0	0.0	28.6	3.9	13.8	9.9	17.6
Washington	8,012.6	20.3	1.8	10.2	38.9	0.0	0.0	16.0	6.8	6.0
Alaska	5,443.7	7.6	0.1	2.1	0.0	0.0	3.3	28.7	2.6	55.6
Hawaii	2,429.8	17.1	0.1	0.0	30.7	19.3	1.8	9.6	12.7	8.7

<sup>1</sup>Excluding Washington, DC.

<sup>2</sup>Excluding Alaska and Hawaii.

Source: Computations based on ACIR State-Local Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census.

**PERCENTAGE DISTRIBUTION OF LOCAL GOVERNMENT ONLY GENERAL REVENUE,  
BY SOURCE, BY REGION AND STATE, FY86**

Region and State	LOCAL General Revenue	Federal Aid	State Aid	Property Taxes	General Sales Tax	Individual Income Tax	Corporate Income Tax	Other Taxes	All User Charges	Miscellaneous General Revenue
<b>United States</b>	<b>\$380,662.6</b>	<b>5.4%</b>	<b>33.3%</b>	<b>28.2%</b>	<b>4.2%</b>	<b>1.8%</b>	<b>0.4%</b>	<b>3.5%</b>	<b>13.2%</b>	<b>10.0%</b>
<b>New England</b>	<b>16,731.0</b>	<b>7.6</b>	<b>30.5</b>	<b>48.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>8.6</b>	<b>4.3</b>
Connecticut	4,000.8	4.5	24.6	58.3	0.0	0.0	0.0	1.1	7.1	4.5
Maine	1,208.7	7.0	31.5	45.8	0.0	0.0	0.0	0.4	10.5	4.8
Massachusetts	8,847.0	9.3	36.0	39.6	0.0	0.0	0.0	1.2	9.7	4.2
New Hampshire	1,092.4	6.3	12.5	68.5	0.0	0.0	0.0	1.5	7.5	3.7
Rhode Island	1,062.2	7.5	26.8	56.6	0.0	0.0	0.0	0.7	4.6	3.8
Vermont	520.0	6.7	24.1	57.8	0.0	0.0	0.0	0.6	6.4	4.5
<b>Mideast</b>	<b>87,324.2</b>	<b>6.3</b>	<b>30.9</b>	<b>29.7</b>	<b>5.0</b>	<b>5.4</b>	<b>1.8</b>	<b>3.7</b>	<b>9.5</b>	<b>7.6</b>
Delaware	707.7	7.9	43.4	19.9	0.0	2.6	0.0	1.4	15.9	9.0
Washington, DC	3,449.8	39.0	0.0	14.0	10.5	12.9	4.4	8.0	5.1	6.1
Maryland	6,593.3	6.4	27.8	27.9	0.0	13.6	0.0	5.6	9.1	9.5
New Jersey	12,582.0	4.2	34.9	45.6	0.0	0.0	0.0	1.1	8.6	5.7
New York	47,681.3	4.4	32.4	27.9	8.5	3.9	3.0	3.7	10.0	6.2
Pennsylvania	16,310.1	6.3	30.7	27.4	0.0	9.2	0.0	4.2	9.7	12.5
<b>Great Lakes</b>	<b>61,948.8</b>	<b>5.5</b>	<b>32.6</b>	<b>33.7</b>	<b>2.4</b>	<b>3.0</b>	<b>0.0</b>	<b>2.2</b>	<b>12.7</b>	<b>8.0</b>
Illinois	16,933.1	6.7	26.8	35.5	6.7	0.0	0.0	5.4	10.7	8.2
Indiana	6,932.3	4.9	37.5	30.9	0.0	1.6	0.0	0.6	15.0	9.6
Michigan	14,774.8	4.9	30.9	39.0	0.0	2.4	0.0	1.1	14.1	7.6
Ohio	15,346.1	6.0	33.7	27.5	2.2	8.9	0.0	1.3	12.1	8.4
Wisconsin	7,962.5	3.8	41.7	34.4	0.0	0.0	0.0	0.6	13.1	6.4
<b>Plains</b>	<b>25,762.6</b>	<b>4.9</b>	<b>30.8</b>	<b>30.2</b>	<b>3.0</b>	<b>0.6</b>	<b>0.0</b>	<b>2.4</b>	<b>15.0</b>	<b>13.1</b>
Iowa	4,178.8	4.1	33.5	37.1	0.0	0.0	0.0	0.7	16.2	8.4
Kansas	3,739.6	3.4	23.8	34.3	4.0	0.0	0.0	2.3	12.3	19.8
Minnesota	8,510.5	4.3	38.1	26.1	0.1	0.0	0.0	1.1	14.2	16.1
Missouri	5,373.5	6.6	26.7	22.8	9.1	3.1	0.0	6.5	16.8	8.5
Nebraska	2,308.6	5.2	19.4	39.9	2.5	0.0	0.0	1.7	20.3	10.9
North Dakota	858.5	6.9	40.2	28.6	0.2	0.0	0.0	1.0	8.8	14.3
South Dakota	793.2	8.4	22.0	42.6	6.3	0.0	0.0	2.1	9.3	9.2
<b>Southeast</b>	<b>70,671.6</b>	<b>5.4</b>	<b>32.8</b>	<b>22.1</b>	<b>4.9</b>	<b>0.4</b>	<b>0.0</b>	<b>4.7</b>	<b>18.0</b>	<b>11.8</b>
Alabama	4,396.6	6.0	34.7	9.5	9.7	1.0	0.0	5.8	22.8	10.5
Arkansas	2,217.3	5.6	40.5	19.2	3.6	0.0	0.0	2.9	15.5	12.6
Florida	17,735.7	4.9	29.5	25.9	0.3	0.0	0.0	6.3	19.4	13.8
Georgia	8,854.2	5.6	26.7	22.5	6.0	0.0	0.0	4.2	25.0	10.0
Kentucky	3,512.7	6.1	37.8	13.4	0.0	6.1	0.0	6.0	11.7	18.9
Louisiana	5,856.4	4.8	30.7	14.5	17.0	0.0	0.0	2.9	16.6	13.5
Mississippi	3,002.1	5.3	41.5	19.3	0.0	0.0	0.0	1.2	22.5	10.2
North Carolina	7,240.1	6.0	41.1	22.2	6.6	0.0	0.0	1.0	11.1	12.0
South Carolina	3,304.0	5.4	35.7	26.4	0.0	0.0	0.0	2.5	20.2	9.9
Tennessee	5,231.9	6.8	26.6	21.6	10.8	0.0	0.0	3.9	21.2	9.1
Virginia	7,304.1	4.5	32.5	31.1	4.8	0.0	0.0	9.0	10.8	7.4
West Virginia	2,016.6	4.7	42.8	19.2	0.0	0.0	0.0	4.6	13.7	14.8
<b>Southwest</b>	<b>36,560.9</b>	<b>4.5</b>	<b>29.5</b>	<b>29.8</b>	<b>5.2</b>	<b>0.0</b>	<b>0.0</b>	<b>2.7</b>	<b>13.7</b>	<b>14.6</b>
Arizona	5,741.8	5.2	34.7	22.4	5.1	0.0	0.0	2.2	10.4	20.0
New Mexico	2,137.1	8.0	49.2	9.8	5.5	0.0	0.0	2.3	9.4	16.0
Oklahoma	4,031.3	5.1	34.6	19.2	10.8	0.0	0.0	1.8	16.1	12.3
Texas	24,650.7	3.9	25.7	35.0	4.3	0.0	0.0	3.0	14.5	13.6
<b>Rocky Mountain</b>	<b>11,785.5</b>	<b>4.7</b>	<b>28.7</b>	<b>30.4</b>	<b>7.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.1</b>	<b>12.6</b>	<b>14.5</b>
Colorado	5,697.9	4.1	25.7	29.7	11.6	0.0	0.0	2.7	12.5	13.7
Idaho	1,064.1	5.9	38.6	28.2	0.0	0.0	0.0	1.1	19.6	6.5
Montana	1,194.1	7.7	23.8	40.8	0.0	0.0	0.0	1.8	10.6	15.2
Utah	2,353.5	4.9	32.4	25.9	5.1	0.0	0.0	2.3	9.1	20.2
Wyoming	1,476.0	3.4	31.5	33.1	2.8	0.0	0.0	0.5	14.9	13.8
<b>Far West<sup>1</sup></b>	<b>67,131.4</b>	<b>4.2</b>	<b>42.3</b>	<b>20.6</b>	<b>4.5</b>	<b>0.0</b>	<b>0.0</b>	<b>4.7</b>	<b>14.0</b>	<b>9.7</b>
California	54,414.0	3.6	44.3	19.5	4.8	0.0	0.0	4.5	13.6	9.7
Nevada	1,643.4	4.8	37.9	17.9	0.3	0.0	0.0	9.4	20.0	9.7
Oregon	4,253.0	8.5	23.7	41.3	0.0	0.0	0.0	4.4	13.2	8.9
Washington	6,821.0	6.2	39.6	16.9	5.6	0.0	0.0	5.0	16.5	10.2
Alaska	2,065.4	3.2	41.0	22.5	2.7	0.0	0.0	1.0	12.8	16.8
Hawaii	681.2	17.1	7.1	49.0	0.0	0.0	0.0	10.5	8.9	7.4

<sup>1</sup>Excluding Alaska and Hawaii.

Source: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census.

**PER CAPITA STATE-LOCAL TAX COLLECTIONS (Indexed to the U.S. Average),  
BY REGION AND STATE, SELECTED YEARS 1953-86**

**(Note: Tax collections exclude federal aid, user charges and miscellaneous general revenue)**

Region and State	1986		1985	1984	1983	1982	1980	1975	1965	1953
	Taxes Per Capita	Indexed to U.S. Average								
<b>U.S. Average</b>	<b>\$1,547</b>	<b>100</b>	<b>\$1,465</b>	<b>\$1,356</b>	<b>\$1,214</b>	<b>\$1,148</b>	<b>\$987</b>	<b>\$664</b>	<b>\$264</b>	<b>\$132</b>
<b>New England</b>	<b>1,781</b>	<b>115</b>	<b>111</b>	<b>110</b>	<b>110</b>	<b>109</b>	<b>98</b>	<b>99</b>	<b>100</b>	<b>105</b>
Connecticut	1,947	126	124	122	118	114	108	105	110	107
Maine	1,414	91	91	91	89	88	87	86	88	97
Massachusetts	1,933	125	117	114	117	117	126	123	114	127
New Hampshire	1,216	79	77	81	78	78	75	79	84	97
Rhode Island	1,532	99	101	103	107	105	101	97	100	98
Vermont	1,484	96	95	94	94	95	91	105	105	104
<b>Mideast</b>	<b>2,029</b>	<b>131</b>	<b>129</b>	<b>129</b>	<b>127</b>	<b>126</b>	<b>122</b>	<b>116</b>	<b>110</b>	<b>100</b>
Delaware	1,661	107	106	103	105	105	107	109	114	76
Washington, DC	2,743	177	172	170	176	169	149	114	109	100
Maryland	1,742	113	111	111	111	110	112	110	99	92
New Jersey	1,868	121	119	121	120	117	115	109	102	108
New York	2,539	164	159	157	156	155	151	154	141	140
Pennsylvania	1,459	94	95	97	96	97	99	96	93	86
<b>Great Lakes</b>	<b>1,525</b>	<b>99</b>	<b>99</b>	<b>102</b>	<b>100</b>	<b>97</b>	<b>97</b>	<b>98</b>	<b>102</b>	<b>103</b>
Illinois	1,546	100	101	104	103	104	110	110	101	102
Indiana	1,277	79	81	81	75	77	75	87	97	98
Michigan	1,703	110	110	116	113	109	109	103	110	111
Ohio	1,412	91	91	92	91	85	82	80	85	86
Wisconsin	1,730	112	110	115	117	108	107	108	117	118
<b>Plains</b>	<b>1,386</b>	<b>90</b>	<b>92</b>	<b>95</b>	<b>95</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>96</b>	<b>102</b>
Iowa	1,417	92	91	94	96	99	98	96	105	111
Kansas	1,394	90	93	93	93	91	94	90	103	111
Minnesota	1,715	111	121	126	121	111	114	114	113	114
Missouri	1,152	74	74	75	77	73	77	79	84	78
Nebraska	1,338	86	85	91	94	90	98	87	83	94
North Dakota	1,284	83	93	98	91	96	86	92	94	105
South Dakota	1,142	74	71	72	75	80	80	82	91	105
<b>Southeast</b>	<b>1,200</b>	<b>78</b>	<b>77</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>74</b>	<b>73</b>	<b>70</b>	<b>71</b>
Alabama	1,022	66	68	68	66	66	66	62	64	57
Arkansas	1,011	65	66	64	64	63	66	61	60	60
Florida	1,273	82	81	79	80	77	77	78	88	102
Georgia	1,280	83	81	79	80	80	78	77	72	72
Kentucky	1,103	71	71	70	73	74	75	75	66	59
Louisiana	1,253	81	89	82	87	93	85	85	84	101
Mississippi	965	62	63	64	63	65	65	67	64	62
North Carolina	1,222	79	78	76	75	75	76	73	71	72
South Carolina	1,138	74	73	72	72	72	72	67	61	73
Tennessee	1,077	70	68	65	66	66	66	68	67	66
Virginia	1,404	91	89	89	90	87	87	85	71	68
West Virginia	1,214	78	82	82	80	83	81	80	73	66
<b>Southwest</b>	<b>1,312</b>	<b>85</b>	<b>88</b>	<b>84</b>	<b>87</b>	<b>90</b>	<b>89</b>	<b>83</b>	<b>88</b>	<b>92</b>
Arizona	1,476	95	94	92	88	88	102	99	101	102
New Mexico	1,241	80	85	88	86	95	89	83	92	89
Oklahoma	1,284	83	88	85	93	100	84	73	82	100
Texas	1,292	83	86	82	85	88	82	78	78	77
<b>Rocky Mountain</b>	<b>1,449</b>	<b>94</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>100</b>	<b>101</b>	<b>90</b>	<b>101</b>	<b>108</b>
Colorado	1,485	96	99	99	96	98	100	95	111	117
Idaho	1,054	68	70	70	72	73	76	80	93	104
Montana	1,376	89	94	94	97	105	101	92	100	102
Utah	1,292	83	86	84	79	83	85	76	97	95
Wyoming <sup>1</sup>	2,628	170	176	185	201	208	142	105	105	123
<b>Far West<sup>2</sup></b>	<b>1,682</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>111</b>	<b>104</b>	<b>111</b>	<b>119</b>	<b>125</b>
California	1,727	112	112	111	110	114	119	131	137	136
Nevada	1,559	101	99	100	100	100	98	116	122	135
Oregon	1,436	93	97	97	101	97	99	96	106	112
Washington	1,589	103	98	104	108	99	100	102	111	118
Alaska <sup>1</sup>	4,489	290	313	347	404	559	424	127	95	77
Hawaii	1,785	115	113	114	120	121	129	128	113	102

Note—Regional collections for 1953-80 are unweighted averages. 1981-86 figures are weighted averages.

<sup>1</sup>Because much of Alaska's tax revenue is derived from the taxation of oil and mineral production and the income of oil companies, per capita tax collections greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming).

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

## STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1953-86

### 1. Tax Revenue as a Percent of Personal Income

Region and State	1986	1985	1984	1981	1978	1975	1965	1953
<b>United States</b>	<b>11.27%</b>	<b>11.58%</b>	<b>11.71%</b>	<b>11.29%</b>	<b>12.75%</b>	<b>12.29%</b>	<b>10.45%</b>	<b>7.58%</b>
<b>New England</b>	<b>11.26</b>	<b>11.36</b>	<b>11.52</b>	<b>11.82</b>	<b>13.49</b>	<b>12.79</b>	<b>9.97</b>	<b>7.90</b>
Connecticut	10.82	11.04	11.17	10.20	11.64	10.82	9.08	6.06
Maine	12.00	12.36	12.59	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.82	11.65	11.74	13.28	15.11	14.20	10.21	8.77
New Hampshire	8.36	8.72	9.26	8.68	10.51	10.75	9.51	8.28
Rhode Island	11.09	11.61	12.10	11.53	12.52	11.94	10.19	7.02
Vermont	12.38	13.01	12.86	12.58	14.48	15.46	12.72	9.62
<b>Mideast</b>	<b>13.12</b>	<b>13.51</b>	<b>13.68</b>	<b>13.11</b>	<b>14.50</b>	<b>13.94</b>	<b>10.54</b>	<b>7.46</b>
Delaware	11.85	11.56	11.18	10.84	12.28	11.66	8.98	4.21
Washington, DC	15.11	14.77	14.61	14.69	13.63	10.67	8.09	5.90
Maryland	11.16	11.37	11.68	11.24	13.02	12.26	9.34	6.33
New Jersey	10.93	11.40	11.67	11.21	12.42	11.59	9.07	6.59
New York	15.81	16.34	16.46	15.84	17.19	16.65	11.87	8.79
Pennsylvania	10.89	11.20	11.44	10.92	12.25	11.68	9.47	6.17
<b>Great Lakes</b>	<b>11.23</b>	<b>11.34</b>	<b>11.98</b>	<b>10.59</b>	<b>11.60</b>	<b>11.35</b>	<b>9.73</b>	<b>6.78</b>
Illinois	10.51	10.70	11.35	11.05	11.80	11.73	8.89	6.37
Indiana	9.87	10.08	10.47	9.23	10.29	11.15	10.24	7.08
Michigan	12.60	12.78	13.75	11.57	12.67	11.66	10.67	7.31
Ohio	10.68	10.76	11.12	9.20	9.93	9.69	8.64	5.87
Wisconsin	13.18	12.94	13.75	12.24	14.16	13.83	12.55	8.91
<b>Plains</b>	<b>10.44</b>	<b>10.79</b>	<b>11.41</b>	<b>10.45</b>	<b>11.77</b>	<b>11.73</b>	<b>10.83</b>	<b>8.25</b>
Iowa	11.13	10.85	11.91	11.08	11.62	12.14	11.63	9.22
Kansas	10.16	10.29	10.34	10.03	11.29	10.86	11.70	8.71
Minnesota	12.24	13.44	14.39	12.00	14.16	13.94	12.72	9.38
Missouri	8.76	9.01	9.30	8.77	9.94	10.35	8.74	6.14
Nebraska	10.03	10.07	11.05	10.37	12.15	10.96	9.34	7.69
North Dakota	10.57	10.96	11.53	11.24	11.63	10.95	11.77	11.27
South Dakota	10.23	9.45	10.02	10.85	11.48	11.60	12.60	10.79
<b>Southeast</b>	<b>10.14</b>	<b>10.29</b>	<b>10.19</b>	<b>10.12</b>	<b>11.01</b>	<b>10.70</b>	<b>10.04</b>	<b>7.86</b>
Alabama	9.65	9.98	9.99	9.85	10.21	9.94	9.74	7.00
Arkansas	9.71	9.91	9.74	9.32	10.18	9.90	9.77	7.92
Florida	9.52	9.59	9.51	9.34	10.64	9.94	10.53	9.20
Georgia	10.43	10.47	10.53	10.55	11.26	10.79	9.96	7.67
Kentucky	10.20	10.04	10.18	10.32	11.26	11.32	9.62	6.47
Louisiana	11.17	12.06	10.91	11.54	12.25	12.99	12.05	10.43
Mississippi	10.55	10.52	10.80	10.78	11.77	11.84	11.85	9.37
North Carolina	10.65	10.70	10.64	10.29	10.93	10.58	9.97	8.25
South Carolina	10.85	10.79	10.79	10.66	11.09	10.46	9.67	8.61
Tennessee	9.66	9.65	9.26	9.56	10.74	10.04	9.71	7.32
Virginia	9.29	9.99	10.14	10.05	11.05	10.67	8.55	6.09
West Virginia	11.80	12.26	12.07	10.71	11.29	12.27	9.85	6.81
<b>Southwest</b>	<b>10.24</b>	<b>10.75</b>	<b>10.25</b>	<b>10.56</b>	<b>11.15</b>	<b>11.06</b>	<b>10.16</b>	<b>7.34</b>
Arizona	12.01	12.13	12.05	11.49	14.28	13.26	12.15	8.50
New Mexico	11.60	12.39	12.60	14.02	13.26	13.54	12.16	8.66
Oklahoma	10.51	11.07	10.57	11.05	10.66	10.53	10.44	9.07
Texas	9.76	10.32	9.71	10.04	10.55	10.56	9.60	6.68
<b>Rocky Mountain</b>	<b>11.42</b>	<b>12.02</b>	<b>12.02</b>	<b>11.25</b>	<b>12.91</b>	<b>11.78</b>	<b>11.61</b>	<b>8.60</b>
Colorado	10.14	10.63	10.62	10.20	12.55	11.61	11.40	8.93
Idaho	9.46	10.17	10.10	10.01	12.00	11.02	12.14	9.00
Montana	12.43	13.14	12.93	12.87	13.76	12.57	11.78	7.62
Utah	12.46	12.88	12.86	11.89	12.66	11.63	11.78	8.44
Wyoming <sup>1</sup>	19.79	21.00	20.89	15.53	15.95	13.43	11.28	8.73
<b>Far West<sup>2</sup></b>	<b>11.10</b>	<b>11.67</b>	<b>11.61</b>	<b>11.30</b>	<b>15.13</b>	<b>14.07</b>	<b>11.79</b>	<b>8.34</b>
California	11.00	11.68	11.54	11.49	15.80	14.59	11.98	8.41
Nevada	11.07	11.14	11.11	10.26	13.10	13.23	10.69	7.93
Oregon	11.42	12.29	12.35	11.85	12.80	12.13	10.94	8.24
Washington	11.59	11.37	11.76	10.04	12.73	12.06	11.18	8.07
Alaska <sup>1</sup>	25.29	27.33	28.55	50.02	17.49	21.45	8.11	5.08
Hawaii	13.02	12.85	12.93	13.75	14.02	14.44	11.72	8.23

<sup>1</sup>Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming).

<sup>2</sup>Excluding Alaska and Hawaii

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

# STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1953-86

## 2. Tax Revenue as a Percent of State Personal Income, Related to U.S. Average (U.S. = 100.0)

<u>Region and State</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1981</u>	<u>1978</u>	<u>1975</u>	<u>1965</u>	<u>1953</u>
<b>United States</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>New England</b>	<b>99.9</b>	<b>98.1</b>	<b>98.4</b>	<b>104.7</b>	<b>105.8</b>	<b>104.1</b>	<b>95.4</b>	<b>104.2</b>
Connecticut	96.9	95.3	95.4	90.3	91.3	88.0	86.9	79.9
Maine	106.5	106.7	107.5	105.3	104.2	102.4	105.1	118.1
Massachusetts	104.9	100.6	100.3	117.6	118.5	115.5	97.7	115.7
New Hampshire	74.2	75.3	79.1	76.9	82.4	87.5	91.0	109.2
Rhode Island	98.4	100.2	103.3	102.1	98.2	97.2	97.5	92.6
Vermont	109.9	112.4	109.8	111.5	113.6	125.8	121.7	126.9
<b>Mideast</b>	<b>116.5</b>	<b>116.6</b>	<b>116.8</b>	<b>116.1</b>	<b>113.7</b>	<b>113.4</b>	<b>100.9</b>	<b>98.4</b>
Delaware	105.1	99.8	95.5	96.0	96.3	94.9	85.9	55.5
Washington, DC	134.1	127.6	124.7	130.1	106.9	86.8	77.4	77.8
Maryland	99.0	98.2	99.8	99.6	102.1	99.8	89.4	83.5
New Jersey	97.0	98.4	99.6	99.3	97.4	94.3	86.8	86.9
New York	140.3	141.1	140.6	140.4	134.8	135.5	113.6	116.0
Pennsylvania	96.6	96.7	97.7	96.8	96.1	95.0	90.6	81.4
<b>Great Lakes</b>	<b>99.6</b>	<b>97.9</b>	<b>102.3</b>	<b>93.8</b>	<b>91.0</b>	<b>92.4</b>	<b>93.1</b>	<b>89.4</b>
Illinois	93.3	92.4	96.9	97.9	92.5	95.4	85.1	84.0
Indiana	87.6	87.0	89.4	81.8	80.7	90.7	98.0	93.4
Michigan	111.8	110.3	117.4	102.5	99.4	94.9	102.1	96.4
Ohio	94.8	92.9	94.9	81.5	77.9	78.8	82.7	77.4
Wisconsin	117.0	111.7	117.4	108.5	111.1	112.5	120.1	117.5
<b>Plains</b>	<b>92.7</b>	<b>93.2</b>	<b>97.5</b>	<b>92.6</b>	<b>92.3</b>	<b>95.4</b>	<b>103.6</b>	<b>108.8</b>
Iowa	98.8	93.7	101.7	98.2	91.1	98.8	111.3	121.6
Kansas	90.2	88.9	88.3	88.9	88.5	88.4	112.0	114.9
Minnesota	108.6	116.0	122.8	106.3	111.1	113.4	121.7	123.7
Missouri	77.7	77.8	79.4	77.7	78.0	84.2	83.6	81.0
Nebraska	89.0	86.9	94.3	91.9	95.3	89.2	89.4	101.5
North Dakota	93.8	94.7	98.5	99.6	91.2	89.1	112.6	148.7
South Dakota	90.8	81.6	85.6	96.2	90.0	94.4	120.6	142.3
<b>Southeast</b>	<b>89.9</b>	<b>88.9</b>	<b>87.0</b>	<b>89.7</b>	<b>86.4</b>	<b>87.1</b>	<b>96.1</b>	<b>103.7</b>
Alabama	85.6	86.2	85.3	87.3	80.1	80.9	93.2	92.3
Arkansas	86.1	85.6	83.2	82.5	79.8	80.6	93.5	104.5
Florida	84.5	82.8	81.2	82.8	83.5	80.9	100.8	121.4
Georgia	92.5	90.4	89.9	93.5	88.3	87.8	95.3	101.2
Kentucky	90.5	86.7	87.0	91.5	88.3	92.1	92.1	85.4
Louisiana	99.1	104.1	93.2	102.3	96.1	105.7	115.3	137.6
Mississippi	93.7	90.8	92.2	95.5	92.3	96.3	113.4	123.6
North Carolina	94.5	92.4	90.8	91.2	85.7	86.1	95.4	108.8
South Carolina	96.3	93.1	92.1	94.5	87.0	85.1	92.5	113.6
Tennessee	85.7	83.3	79.0	84.7	84.2	81.7	92.9	96.6
Virginia	86.9	86.2	86.6	89.0	86.7	86.8	81.8	80.3
West Virginia	104.8	105.8	103.1	94.9	88.5	99.8	94.3	89.8
<b>Southwest</b>	<b>90.8</b>	<b>92.8</b>	<b>87.5</b>	<b>93.6</b>	<b>87.5</b>	<b>90.0</b>	<b>97.2</b>	<b>96.8</b>
Arizona	106.6	104.8	102.9	101.8	112.0	107.9	116.3	112.1
New Mexico	102.9	107.0	107.6	124.2	104.0	110.2	116.4	114.2
Oklahoma	93.2	95.6	90.2	97.9	83.6	85.7	99.9	119.7
Texas	86.6	89.1	82.9	89.0	82.7	85.9	91.9	88.1
<b>Rocky Mountain</b>	<b>101.4</b>	<b>103.8</b>	<b>102.6</b>	<b>99.7</b>	<b>101.3</b>	<b>95.9</b>	<b>111.1</b>	<b>113.5</b>
Colorado	90.0	91.8	90.7	90.3	98.4	94.5	109.1	117.8
Idaho	83.9	87.8	86.2	88.7	94.1	89.7	116.2	118.7
Montana	110.3	113.5	110.4	114.0	107.9	102.3	112.7	100.5
Utah	110.6	111.2	109.8	105.3	99.3	94.6	112.7	111.3
Wyoming <sup>1</sup>	175.6	181.3	178.4	137.6	125.1	109.3	107.9	115.2
<b>Far West<sup>2</sup></b>	<b>98.5</b>	<b>100.8</b>	<b>99.1</b>	<b>100.1</b>	<b>118.7</b>	<b>114.5</b>	<b>112.8</b>	<b>110.0</b>
California	97.6	100.9	98.5	101.8	123.9	118.7	114.6	110.9
Nevada	98.2	96.2	94.9	90.9	102.7	107.6	102.3	104.6
Oregon	101.3	106.1	105.5	105.0	100.4	98.7	104.7	108.7
Washington	102.4	98.2	100.4	89.0	99.8	98.1	107.0	106.5
Alaska <sup>1</sup>	224.5	236.0	243.8	443.1	137.2	101.3	77.6	66.4
Hawaii	115.6	111.0	110.4	121.8	110.0	117.5	112.2	108.6

<sup>1</sup>Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming).

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.



## STATE AND LOCAL NONTAX<sup>1</sup> REVENUE IN RELATION TO STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1964-86

### 3. Nontax Revenue as a Percent of Personal Income

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

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

<sup>2</sup>Excluding Alaska and Hawaii.

Source: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*.

**STATE AND LOCAL NONTAX<sup>1</sup> REVENUE IN RELATION TO STATE PERSONAL INCOME,  
BY REGION AND STATE, SELECTED YEARS 1964-86**

**4. Nontax Revenue as a Percent of State Personal Income, Related to U.S. Average (U.S. = 100.0)**

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

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

<sup>2</sup>Excluding Alaska and Hawaii.

Source: Computations based on ACIR *Government Finance Diskettes* derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*.

**STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE,  
BY REGION AND STATE, SELECTED YEARS 1959-86**

<b>Region and State</b>	<b>1986</b>	<b>1985</b>	<b>1984</b>	<b>1981</b>	<b>1975</b>	<b>1971</b>	<b>1967</b>	<b>1963</b>	<b>1959</b>
<b>United States</b>	<b>61.1%</b>	<b>61.6%</b>	<b>61.5%</b>	<b>61.6%</b>	<b>56.7%</b>	<b>54.2%</b>	<b>52.1%</b>	<b>49.9%</b>	<b>48.9%</b>
<b>New England</b>	<b>63.8</b>	<b>62.5</b>	<b>61.4</b>	<b>55.8</b>					
Connecticut	61.8	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	66.4	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	68.0	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	38.8	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	59.3	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	62.2	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
<b>Mideast<sup>1</sup></b>	<b>54.3</b>	<b>54.1</b>	<b>54.0</b>	<b>54.1</b>					
Delaware	83.9	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	60.1	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	58.7	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	50.4	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	61.6	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
<b>Great Lakes</b>	<b>59.9</b>	<b>59.8</b>	<b>60.1</b>	<b>58.1</b>					
Illinois	54.9	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	66.0	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	59.8	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	59.7	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	66.3	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
<b>Plains</b>	<b>61.7</b>	<b>62.7</b>	<b>63.3</b>	<b>61.3</b>					
Iowa	60.9	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	55.7	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	67.8	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	61.8	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	52.3	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	70.6	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	50.0	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
<b>Southeast</b>	<b>67.0</b>	<b>67.8</b>	<b>67.3</b>	<b>68.3</b>					
Alabama	72.4	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	76.2	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	61.3	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	62.9	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	78.2	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	64.3	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	75.7	75.5	76.9	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	72.1	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	75.1	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	63.3	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	59.7	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	79.3	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
<b>Southwest</b>	<b>57.6</b>	<b>60.6</b>	<b>60.4</b>	<b>63.9</b>					
Arizona	65.3	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	79.6	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	69.8	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	51.6	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
<b>Rocky Mountain</b>	<b>55.8</b>	<b>56.6</b>	<b>57.4</b>	<b>56.0</b>					
Colorado	48.3	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	70.5	71.4	72.0	70.3	68.8	64.0	62.5	53.1	50.3
Montana	54.8	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	63.5	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	59.7	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
<b>Far West<sup>2</sup></b>	<b>66.2</b>	<b>66.5</b>	<b>66.5</b>	<b>67.9</b>					
California	66.3	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	69.8	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	49.9	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	73.6	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	77.5	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	78.6	78.3	77.9	81.0	78.1	76.4	73.2	74.8	81.7

Note—Regional and U.S. averages are weighted.

<sup>1</sup>Excluding Washington, DC.

<sup>2</sup>Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

**STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO  
SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS,  
SELECTED YEARS 1953-86**

Fiscal Year	State Personal Income Tax Receipts (in millions)	State Personal Income Tax Receipts as a Percent of:				
		Federal Personal Income Tax Receipts	Total State Collections	State General Sales and Gross Receipts	State Corporate Income Tax Receipts	Local Property Tax Receipts
1953	\$ 969 <sup>1</sup>	3.2%	9.2%	39.8%	119.6%	10.8%
1963	2,956	6.2	13.4	53.4	196.4	15.4
1968	6,231	9.1	17.1	59.7	247.5	23.2
1971	10,153	11.8	19.7	65.6	296.5	27.6
1974	17,078	14.4	23.0	75.5	283.9	36.8
1975	18,819	15.4	23.5	75.9	283.3	37.6
1976	21,448	16.3	24.0	78.5	294.9	39.1
1977	25,493	16.3	25.2	82.5	277.9	42.3
1978	29,105	16.1	25.7	82.5	271.0	45.4
1979	32,622	15.0	26.1	82.6	269.0	52.2
1980	37,089	15.2	27.1	85.9	278.4	56.5
1981	40,895	14.3	27.3	88.1	289.2	56.8
1982	45,708	15.3	28.1	90.8	326.3	58.0
1983	49,789	17.2	29.0	92.8	378.5	57.9
1984	58,942	19.9	30.0	94.2	380.0	63.7
1985	63,644	19.2	29.6	91.4	360.9	63.8
1986	67,469	19.3	29.6	90.2	367.4	62.8

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, Table 6.

Table 70  
**LOCAL TAX COLLECTIONS, BY MAJOR SOURCE,  
 SELECTED YEARS 1902-86**

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes		Income Taxes	All Other Taxes
			General	Selective		
<u>Amount (In millions)</u>						
1902	\$ 704	\$ 624	—	—	—	\$ 80
1913	1,308	1,192	—	\$ 3	—	113
1922	3,069	2,973	—	20	—	76
1927	4,479	4,360	—	25	—	94
1932	4,274	4,159	—	26	—	89
1936	4,083	3,865	\$ 40 <sup>2</sup>	50 <sup>2</sup>	—	128
1940	4,497	4,170	55 <sup>2</sup>	75 <sup>2</sup>	\$ 18	179
1944	4,703	4,361	60 <sup>2</sup>	76 <sup>2</sup>	26	180
1948	6,599	5,850	210 <sup>2</sup>	190 <sup>2</sup>	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	1,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,852	60,267	5,472	2,807	3,754	2,552
1978	80,381	64,058	6,193	3,133	4,071	2,926
1979	80,606	62,453	7,053	3,526	4,309	3,264
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982	103,641	78,805	10,240	4,596	6,105	4,922
1983	113,145	85,973	11,250	5,102	6,445	4,375
1984	123,399	92,595	12,648	5,648	7,215	5,293
1985	134,473	99,772	14,663	6,293	7,974	5,771
1986	144,997	107,356	15,889	6,739	8,536	6,477

Percentage Distribution

1902	100.0%	86.6%	—	—	—	11.4%
1913	100.0	91.1	—	0.2%	—	8.6
1922	100.0	96.9	—	0.7	—	2.5
1927	100.0	97.3	—	0.6	—	2.1
1932	100.0	97.3	—	0.6	—	2.1
1936	100.0	94.7	1.0%	1.2	—	3.1
1940	100.0	92.7	1.2	1.7	0.4%	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982	100.0	76.0	9.9	4.4	5.9	4.7
1983	100.0	76.0	9.9	4.5	5.7	3.9
1984	100.0	75.0	10.2	4.6	5.8	4.3
1985	100.0	74.2	10.9	4.7	5.9	4.3
1986	100.0	74.0	11.0	4.6	5.9	4.5

<sup>1</sup>Individual and corporation income taxes. For 1986, the local individual income tax revenues were \$6.948 million and the corporation income tax revenues were \$1,588 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, DC.

<sup>2</sup>The distribution of sales and gross receipts taxes between "General" and "Selective" for the years 1936-1948 are estimated.

Sources: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 6 in 1985-86 edition).

**PROPERTY TAXES\* AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,  
BY REGION AND STATE, SELECTED YEARS 1942-86**

<u>Region and State</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1981</u>	<u>1977</u>	<u>1972</u>	<u>1967</u>	<u>1962</u>	<u>1957</u>	<u>1942</u>
<b>United States</b>	<b>29.9%</b>	<b>29.7%</b>	<b>30.1%</b>	<b>30.7%</b>	<b>35.6%</b>	<b>39.1%</b>	<b>42.7%</b>	<b>45.9%</b>	<b>44.6%</b>	<b>53.2%</b>
<b>New England</b>	<b>35.5</b>	<b>37.0</b>	<b>38.3</b>	<b>44.0</b>	<b>45.9</b>	<b>48.1</b>	<b>50.2</b>	<b>53.9</b>	<b>52.7</b>	<b>60.2</b>
Connecticut	37.5	38.7	40.3	43.8	46.6	49.4	52.0	53.6	50.0	57.5
Maine	33.8	35.5	36.0	37.7	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	31.1	33.1	34.4	43.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	60.7	61.5	61.0	63.4	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	40.7	39.8	40.0	41.5	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	37.5	38.2	38.5	41.5	40.8	42.9	40.1	45.2	45.0	50.4
<b>Mideast</b>	<b>30.1</b>	<b>30.2</b>	<b>30.7</b>	<b>32.1</b>	<b>30.1</b>	<b>33.6</b>	<b>37.5</b>	<b>40.5</b>	<b>41.4</b>	<b>54.6</b>
Delaware	13.4	13.1	14.1	15.3	16.2	17.3	19.9	20.5	23.9	28.6
Washington, DC	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	25.1	25.0	25.3	26.3	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	40.5	41.0	41.5	44.2	50.3	57.1	56.9	64.7	64.0	75.3
New York	29.5	29.5	30.5	32.4	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	26.6	26.5	26.3	25.7	26.1	27.3	33.6	34.7	33.4	51.1
<b>Great Lakes</b>	<b>33.7</b>	<b>34.1</b>	<b>34.3</b>	<b>36.0</b>	<b>37.0</b>	<b>44.2</b>	<b>46.9</b>	<b>53.2</b>	<b>50.5</b>	<b>53.4</b>
Illinois	34.8	35.7	36.6	34.4	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	32.1	32.0	31.3	37.3	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	38.2	38.5	38.1	40.7	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	27.9	28.1	29.8	33.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	34.7	35.3	32.8	34.0	34.3	44.7	41.7	55.6	51.8	55.9
<b>Plains</b>	<b>32.2</b>	<b>31.1</b>	<b>31.1</b>	<b>33.3</b>	<b>38.5</b>	<b>45.2</b>	<b>52.9</b>	<b>56.0</b>	<b>54.8</b>	<b>60.0</b>
Iowa	38.4	39.1	38.7	38.6	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	38.2	36.9	37.1	38.6	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	30.8	28.1	27.3	28.0	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	21.1	21.9	23.1	28.1	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	43.3	43.3	41.1	42.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	28.4	24.9	24.5	29.3	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	41.8	43.6	41.5	43.2	48.8	52.9	56.1	58.4	58.2	61.5
<b>Southeast</b>	<b>23.6</b>	<b>23.1</b>	<b>24.0</b>	<b>23.4</b>	<b>22.9</b>	<b>24.3</b>	<b>27.0</b>	<b>29.4</b>	<b>27.7</b>	<b>38.0</b>
Alabama	11.6	11.7	12.2	11.7	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	18.0	17.9	19.7	21.1	22.8	24.1	26.1	28.3	26.5	30.7
Florida	32.2	32.0	32.6	30.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	25.7	24.9	26.6	25.9	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	17.6	17.6	18.2	18.0	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	15.1	13.6	14.9	12.5	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	22.9	22.9	21.7	21.0	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	21.6	21.5	22.3	23.6	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	22.9	22.2	24.5	22.9	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	21.9	21.9	24.2	28.5	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	28.2	28.0	28.4	28.1	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	16.7	16.5	17.2	17.7	18.0	20.6	26.7	27.2	25.4	32.7
<b>Southwest</b>	<b>33.8</b>	<b>31.3</b>	<b>31.7</b>	<b>29.4</b>	<b>28.9</b>	<b>31.6</b>	<b>36.6</b>	<b>37.4</b>	<b>36.6</b>	<b>43.4</b>
Arizona	28.6	26.7	28.1	31.2	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	11.5	12.0	12.4	13.5	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	18.2	17.5	17.2	16.1	22.5	27.2	32.9	31.2	30.4	35.7
Texas	40.0	36.8	37.5	33.7	36.5	39.1	45.4	45.3	46.2	55.5
<b>Rocky Mountain</b>	<b>35.6</b>	<b>34.6</b>	<b>34.4</b>	<b>35.2</b>	<b>37.5</b>	<b>41.5</b>	<b>46.9</b>	<b>50.1</b>	<b>50.9</b>	<b>73.7</b>
Colorado	35.1	34.3	33.3	35.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	28.4	27.4	26.8	28.6	32.0	35.3	36.8	48.6	50.2	62.0
Montana	47.3	45.7	46.2	47.8	47.3	50.6	56.0	56.8	58.3	68.4
Utah	28.4	27.5	27.9	28.0	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	44.6	42.7	43.9	39.1	40.7	46.7	54.7	53.4	51.4	54.6
<b>Far West<sup>1</sup></b>	<b>27.5</b>	<b>27.1</b>	<b>27.1</b>	<b>26.1</b>	<b>37.4</b>	<b>42.0</b>	<b>42.4</b>	<b>40.3</b>	<b>38.8</b>	<b>49.2</b>
California	16.1	25.6	25.6	24.2	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	21.8	21.9	22.0	29.2	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	45.3	43.5	43.2	40.6	44.5	49.7	47.5	47.4	42.4	51.7
Washington	27.8	28.6	27.9	29.0	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	24.1	23.4	18.6	13.4	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	17.6	17.7	18.0	14.7	17.1	19.1	20.3	16.0	15.8	n.a.

n.a.—not available

\*Includes both state and local property taxes.

Note—Regional averages for 1981-86 are weighted averages.

<sup>1</sup>Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

## LOCAL PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS, BY REGION AND STATE, SELECTED YEARS 1942-86

<u>Region and State</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1981</u>	<u>1977</u>	<u>1972</u>	<u>1967</u>	<u>1962</u>	<u>1957</u>	<u>1942</u>
<b>United States</b>	<b>74.0%</b>	<b>74.2%</b>	<b>75.0%</b>	<b>76.6%</b>	<b>80.6%</b>	<b>83.7%</b>	<b>86.6%</b>	<b>87.7%</b>	<b>86.7%</b>	<b>92.4%</b>
<b>New England</b>	<b>97.8</b>	<b>98.4</b>	<b>98.6</b>	<b>99.1</b>	<b>98.9</b>	<b>98.6</b>	<b>98.6</b>	<b>98.3</b>	<b>97.6</b>	<b>95.8</b>
Connecticut	98.2	98.4	98.7	98.8	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.0	99.2	99.3	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	97.2	98.0	98.3	99.2	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	97.9	98.7	98.6	98.4	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	98.8	98.8	98.9	99.1	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.0	99.2	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
<b>Mideast</b>	<b>65.1</b>	<b>64.9</b>	<b>65.8</b>	<b>68.8</b>	<b>75.0</b>	<b>77.1</b>	<b>84.1</b>	<b>85.5</b>	<b>84.9</b>	<b>92.8</b>
Delaware	83.4	83.1	83.1	86.5	85.0	82.3	93.3	93.6	94.6	94.8
Washington, DC	28.2	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	59.3	59.4	59.2	60.5	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	97.6	97.8	98.1	97.8	90.0	92.1	90.7	90.4	89.0	97.2
New York	59.4	58.8	60.8	63.0	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	67.2	67.4	65.6	65.4	66.2	70.3	73.8	75.1	74.7	88.0
<b>Great Lakes</b>	<b>81.8</b>	<b>82.6</b>	<b>83.1</b>	<b>82.9</b>	<b>89.4</b>	<b>91.4</b>	<b>93.8</b>	<b>95.1</b>	<b>93.6</b>	<b>96.2</b>
Illinois	74.6	75.4	76.7	74.0	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	93.2	94.4	94.6	96.1	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	91.9	91.9	92.3	93.2	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	69.0	70.9	71.7	72.3	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.4	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0	96.3
<b>Plains</b>	<b>83.4</b>	<b>83.6</b>	<b>84.4</b>	<b>85.5</b>	<b>91.0</b>	<b>93.1</b>	<b>94.5</b>	<b>93.6</b>	<b>93.3</b>	<b>95.3</b>
Iowa	98.1	98.0	98.1	98.1	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	84.5	85.2	87.1	91.4	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.5	95.4	95.6	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	55.0	56.0	57.8	62.5	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	90.4	89.2	89.2	89.5	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	95.9	96.6	96.3	96.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	83.6	84.2	86.4	87.8	90.5	93.4	94.9	93.1	92.6	97.2
<b>Southeast</b>	<b>68.8</b>	<b>68.8</b>	<b>70.4</b>	<b>70.7</b>	<b>75.1</b>	<b>78.0</b>	<b>81.0</b>	<b>83.5</b>	<b>82.7</b>	<b>87.3</b>
Alabama	36.4	38.2	40.7	40.1	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	74.7	75.4	80.3	89.0	90.9	91.7	93.2	92.4	88.0	89.9
Florida	79.8	81.0	83.1	81.9	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	68.8	68.9	71.4	72.5	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	52.5	53.0	55.0	55.9	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	42.2	40.1	40.0	39.3	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	94.1	93.6	94.2	94.0	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	74.4	74.6	78.9	81.6	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	91.3	91.4	92.1	91.8	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	59.5	59.5	61.5	67.4	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	69.3	69.0	69.1	68.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	80.5	81.2	81.0	79.6	81.9	85.2	89.6	88.7	86.7	93.2
<b>Southwest</b>	<b>79.0</b>	<b>78.5</b>	<b>78.7</b>	<b>79.7</b>	<b>79.6</b>	<b>84.0</b>	<b>86.2</b>	<b>88.4</b>	<b>88.6</b>	<b>94.2</b>
Arizona	75.5	73.4	73.6	75.9	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	55.7	56.8	60.9	72.2	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	60.2	58.5	56.8	59.9	69.8	79.9	90.7	95.1	95.0	97.4
Texas	82.7	82.9	83.5	83.6	85.8	87.0	93.8	92.9	91.4	95.5
<b>Rocky Mountain</b>	<b>76.9</b>	<b>76.2</b>	<b>76.6</b>	<b>78.1</b>	<b>88.5</b>	<b>92.0</b>	<b>93.3</b>	<b>93.4</b>	<b>93.9</b>	<b>95.7</b>
Colorado	67.5	66.7	66.4	68.7	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	96.2	95.9	95.8	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	95.7	95.6	95.6	97.3	96.1	95.1	95.1	94.4	93.3	98.4
Utah	77.6	76.2	77.3	77.3	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	91.0	90.6	91.8	86.8	91.8	97.4	92.9	93.9	92.6	93.6
<b>Far West<sup>1</sup></b>	<b>69.2</b>	<b>69.4</b>	<b>70.1</b>	<b>71.0</b>	<b>78.6</b>	<b>84.0</b>	<b>87.8</b>	<b>85.9</b>	<b>85.5</b>	<b>91.6</b>
California	67.7	67.7	68.5	69.7	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	64.8	64.1	64.4	63.8	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.3	90.5	90.8	90.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	61.4	62.3	63.4	61.7	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	86.1	87.0	80.7	79.3	78.7	69.5	76.2	74.8	(68.8)	n.a.
Hawaii	82.3	81.5	81.5	77.0	80.0	78.1	75.9	67.0	(70.6)	n.a.

n.a.—not available

<sup>1</sup>Excluding Alaska and Hawaii.

Note—Regional averages for 1981-86 are weighted averages.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY86 supplied by the Governments Division of the U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, *Governmental Finances in [year]*. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 73  
**STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE  
 FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-86**

Fiscal Year	STATE INTERGOVERNMENTAL REVENUE FROM—		LOCAL GOVERNMENT INTERGOVERNMENTAL REVENUE FROM—											
	Federal Government	Local Governments	Federal Government			State Government <sup>1</sup>			All Governments— Federal, State and Interlocal					
			All Local Governments <sup>2</sup>	Cities	Counties	School Districts	All Local Governments <sup>2, 3</sup>	Cities	Counties	School Districts	All Local Governments <sup>2, 3</sup>	Cities	Counties	School Districts
<b>Intergovernmental Revenue (in millions)</b>														
1955	\$2,762	\$266	\$368	\$121	\$31	\$169	\$5,987	\$1,236	\$1,767	\$2,720	\$6,355	\$1,439	\$1,837	\$3,031
1960 <sup>4</sup>	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278
1965 <sup>4</sup>	9,874	447	1,155	557	98	331	14,010	2,745	3,325	6,865	15,165	3,534	3,495	7,460
1970 <sup>4</sup>	19,252	995	2,605	1,337	234	535	26,920	6,173	7,000	12,895	29,525	7,906	7,290	14,436
1972	26,791	1,191	4,551	2,538	405	749	35,143	8,434	9,252	16,471	39,694	11,528	9,956	17,653
1974	31,632	1,538	10,199	5,458	2,331	829	44,553	10,464	10,890	21,720	54,752	16,624	13,666	23,112
1975	36,148	1,680	10,906	5,844	2,385	871	51,068	13,052	11,842	24,209	61,974	19,648	14,755	26,066
1976	42,013	2,704	13,576	7,442	2,911	894	56,169	13,772	13,156	27,181	69,746	22,234	16,677	29,160
1977	45,938	2,737	16,637	8,880	3,741	934	60,311	14,236	14,315	29,660	76,948	24,139	18,787	31,887
1978	50,200	3,261	19,393	10,234	4,824	1,229	64,661	14,482	15,388	33,631	84,054	25,833	20,878	34,858
1979	54,548	2,539	20,616	10,818	4,941	1,175	74,162	15,472	18,097	37,978	94,777	27,579	23,891	40,237
1980	61,892	2,434	21,136	10,872	4,948	1,198	81,289	15,939	18,968	43,679	102,425	28,270	24,746	45,976
1981	67,868	2,918	22,427	11,283	4,712	1,272	89,017	16,998	21,168	47,559	111,443	29,841	26,788	50,256
1982	66,026	3,139	20,919	10,998	4,265	967	95,044	18,947	22,701	49,755	115,963	31,636	27,922	52,224
1983	68,962	3,742	21,021	10,666	4,049	1,044	98,378	19,729	22,756	52,153	119,399	32,200	27,773	54,772
1984	76,140	5,310	20,912	10,440	4,007	1,019	105,820	20,532	24,690	56,523	126,732	33,056	29,739	59,152
1985	84,469	5,453	21,724	10,292	4,708	1,074	116,359	23,082	26,716	62,103	138,083	35,838	32,614	65,007
1986	92,666	5,908	20,433	9,813	3,954	1,223	126,824	24,626	29,490	67,989	147,256	37,117	34,791	71,135
<b>Intergovernmental Revenue as a Percentage of General Revenue from Own Sources</b>														
1955	20.9%	1.7%	2.5%	1.9%	1.1%	4.3%	40.6%	19.4%	59.9%	69.0%	43.1%	22.5%	62.2%	76.9%
1960 <sup>4</sup>	31.0	1.8	2.6	2.8	1.0	3.2	41.6	20.1	52.2	69.3	44.1	25.0	55.5	75.4
1965 <sup>4</sup>	32.3	1.5	3.6	4.5	1.6	3.1	43.3	22.2	53.7	64.8	46.9	28.6	56.5	70.5
1970 <sup>4</sup>	33.5	1.7	5.1	7.1	2.3	3.1	52.4	33.0	67.4	75.1	57.5	42.2	70.2	84.1
1972	37.9	1.7	7.1	10.8	3.0	3.6	54.5	35.9	68.1	79.3	61.6	49.1	73.3	84.9
1974	35.5	1.7	13.3	19.8	14.2	3.4	58.1	38.0	66.2	88.6	71.3	60.4	83.1	94.3
1975	37.3	1.7	12.9	19.3	13.1	3.2	60.5	43.2	65.3	90.3	73.5	65.0	81.3	97.2
1976	39.1	2.5	14.6	22.5	14.4	3.0	60.3	41.6	64.9	91.5	74.8	67.2	82.3	98.1
1977	37.9	2.3	16.3	24.2	16.5	3.0	59.1	38.7	63.2	94.4	75.4	65.7	82.9	101.5
1978	37.0	2.4	17.5	25.8	19.2	3.7	58.4	36.5	61.1	97.0	75.9	65.1	82.9	103.7
1979	36.1	1.7	17.6	25.3	18.8	3.5	63.3	36.2	68.8	112.9	80.9	64.5	90.8	119.6
1980	36.6	1.4	16.3	22.8	16.6	3.3	62.5	33.4	63.6	121.9	78.8	59.2	83.0	128.3
1981	36.2	1.6	15.4	21.1	13.9	3.2	61.1	31.8	62.6	119.8	76.5	55.9	79.3	126.6
1982	32.1	1.5	12.8	18.4	11.1	2.2	58.2	31.7	59.2	112.6	71.0	52.9	72.8	118.2
1983	31.7	1.7	11.7	16.4	9.5	2.2	54.9	30.3	53.2	111.1	66.7	49.4	64.9	116.7
1984	30.5	2.1	10.6	14.5	8.5	2.0	53.9	28.6	52.1	111.9	64.5	46.0	62.7	117.2
1985	30.7	2.0	10.1	13.1	8.9	2.0	53.8	29.3	50.5	114.0	63.9	45.5	61.7	119.4
1986	31.4	2.0	8.8	11.6	6.8	2.1	54.3	29.0	50.8	117.2	63.1	43.7	59.9	122.7

<sup>1</sup>Includes indirect federal aid passed through the states.

<sup>3</sup>Duplicative intergovernmental transfers are excluded.

<sup>2</sup>Includes townships and special districts not shown separately.

<sup>4</sup>Partially estimated.

Source: ACIR staff computations based upon U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 29 in 1986 edition).



## FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, SELECTED YEARS 1954-86

Fiscal Year	<u>Total Federal Aid<sup>1</sup></u>							
	<u>As a Percent of State-Local General Revenue From Own Sources</u>						<u>Housing and Urban Renewal</u>	<u>All Other (Including Revenue Sharing)<sup>2</sup></u>
	<u>Amount</u>	<u>Education</u>	<u>Public Highways</u>	<u>Welfare</u>	<u>Amount (In millions)</u>			
1954	\$2,967	11.4%	\$ 475	\$ 530	\$ 1,439	\$ 90	\$ 433	
1964	10,097	17.3	1,371	3,628	2,973	564	1,561	
1969	19,421	20.4	4,960	4,314	6,358	921	2,868	
1971	27,121	22.8	5,907	4,738	9,766	1,611	5,099	
1973	41,268	27.3	6,791	4,807	12,097	2,121	15,452 <sup>2</sup>	
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 <sup>2</sup>	
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 <sup>2</sup>	
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 <sup>2</sup>	
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 <sup>2</sup>	
1978	79,172	32.1	11,602	6,197	20,051	2,969	38,353 <sup>2</sup>	
1979	85,327	31.8	11,401	7,275	23,501	6,399	36,751 <sup>2</sup>	
1980	90,836	30.4	12,889	9,457	28,494	6,093	33,903 <sup>2</sup>	
1981	94,609	28.4	12,708	9,253	34,405	6,065	32,178 <sup>2</sup>	
1982	86,014	23.3	11,971	8,000	34,414	5,716	25,913 <sup>2</sup>	
1983	88,539	22.3	12,528	8,851	36,282	5,583	25,295 <sup>2</sup>	
1984	99,015	22.2	13,608	10,204	40,054	8,817	26,332 <sup>2</sup>	
1985	107,242	21.8	14,742	12,469	43,111	10,841	26,079 <sup>2</sup>	
1986	115,632	21.9	18,023	14,370	44,544	11,237	27,458 <sup>2</sup>	
<b><u>Annual Percent Increase or Decrease (-)</u></b>								
1954	—	—	—	—	—	—	—	
1964 <sup>3</sup>	13.0%	—	11.2%	21.2%	7.5%	20.1%	12.9%	
1969 <sup>4</sup>	14.0	—	29.3	3.5	16.4	10.3	14.1	
1971	16.6	—	3.7	8.2	28.9	0.1	33.4	
1973	24.4	—	8.7	1.4	-8.7	7.1	122.2	
1974	3.8	—	10.4	-5.2	6.1	12.7	0.8	
1975	15.8	—	19.5	4.4	11.8	14.3	20.9	
1976	39.1	—	3.3	31.3	20.0	3.1	78.0	
1977	5.8	—	10.3	-1.1	13.3	3.3	2.1	
1978	8.4	—	13.7	0.4	2.7	1.9	12.0	
1979	7.8	—	-1.7	17.4	17.2	115.5	-4.2	
1980	6.5	—	13.1	30.0	21.2	-4.8	-7.7	
1981	4.2	—	-1.4	-2.2	20.7	-0.5	-5.1	
1982	-9.1	—	-5.8	-13.5	0.0	-5.8	-19.5	
1983	2.9	—	4.7	10.6	5.4	-2.3	-2.4	
1984	11.8	—	8.6	15.3	10.4	57.9	4.1	
1985	8.3	—	8.3	22.2	7.6	23.0	-1.0	
1986	7.8	—	22.3	15.2	3.3	3.7	5.3	
<b><u>Percentage Distribution</u></b>								
1954	100.0%	—	16.0%	17.9%	48.5%	13.0%	14.6%	
1964	100.0	—	13.6	35.9	29.4	5.6	15.5	
1974	100.0	—	17.5	10.6	30.0	5.6	36.3	
1979	100.0	—	13.4	8.4	27.6	7.5	43.1	
1980	100.0	—	14.2	10.4	31.4	6.7	37.3	
1981	100.0	—	13.4	9.8	36.4	6.4	34.0	
1982	100.0	—	13.9	9.3	40.0	6.6	30.1	
1983	100.0	—	14.1	10.0	41.0	6.3	28.6	
1984	100.0	—	13.7	10.3	40.5	8.9	26.6	
1985	100.0	—	13.7	11.6	40.2	10.1	24.3	
1986	100.0	—	15.6	12.4	38.5	9.7	23.7	

<sup>1</sup>Federal intergovernmental expenditure, as defined by U.S. Bureau of the Census. See Special Analysis H of the *U.S. Budget*, Table H-10, to reconcile Budget, Census, and National Income and Product Accounts figures.

<sup>2</sup>Includes federal general revenue sharing payments of \$6,636 million in 1973, \$6,106 million in 1974, \$6,130 million in 1975, \$6,238 million in 1976, \$6,758 million in 1977, \$6,830 million in 1978, \$6,848 million in 1979, \$6,835 million in 1980, \$5,144 million in 1981 and \$4,575 million in 1982, 4,620 million in 1983, \$4,567 million in 1984, and \$4,584 million in 1985, and \$5,113 million in 1986.

<sup>3</sup>Annual average increase 1964 to 1969.

Source: U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 9 in 1985-86 edition); ACIR staff computations.

**STATE AID OUTLAY\* IN RELATION TO LOCAL OWN SOURCE REVENUE,  
SELECTED YEARS 1954-86**

Fiscal Year	Total State Aid*		General Government Support	Education	Public Highways	Welfare*	Others
	Amount	As a Percent of Local General Revenue From Own Sources					
<b>Amount (in millions)</b>							
1954	\$ 5,679	41.7%	\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	42.9	1,053	7,664	1,524	2,108	619
1969	24,779	54.0	2,135	14,858	2,109	4,402	1,275
1971	32,640	57.3	3,258	19,292	2,507	5,760	1,823
1973	40,822	57.9	4,280	23,316	2,953	7,532	2,742
1974	45,600	59.4	4,805	27,107	3,211	7,369	3,108
1975	51,004	60.5	5,129	31,110	3,225	7,136	4,404
1976	56,678	60.8	5,674	34,084	3,241	8,307	5,372
1977	61,084	59.9	6,373	36,975	3,631	8,756	5,349
1978	65,815	59.4	6,819	40,125	3,821	8,586	6,464
1979	74,461	63.5	8,224	46,196	4,149	8,667	7,225
1980	82,758	63.6	8,644	52,688	4,383	9,241	7,802
1981	91,307	62.7	9,570	57,257	4,751	11,026	8,703
1982	96,950	59.4	10,044	60,684	5,028	11,965	9,229
1983	99,544	55.6	10,364	63,118	5,277	11,342	9,443
1984	106,651	54.3	10,745	67,485	5,687	11,924	10,810
1985	119,608	55.3	12,320	74,937	6,019	12,673	13,659
1986	129,860	55.6	13,384	81,930	6,470	14,214	13,862
<b>Annual Percentage Increase or Decrease (-)</b>							
1964 <sup>1</sup>	8.6%	—	5.8%	10.1%	5.8%	7.7%	8.5%
1969 <sup>2</sup>	13.8	—	15.2	14.2	6.7	15.9	15.6
1971	13.0	—	10.1	12.9	2.8	15.1	29.5
1973	11.1	—	14.1	10.0	12.2	8.5	22.7
1974	11.7	—	12.3	16.3	8.7	-2.2	13.3
1975	11.9	—	6.7	14.8	0.4	3.2	41.7
1976	11.1	—	10.6	9.6	0.5	16.4	22.0
1977	7.8	—	12.3	8.5	12.0	5.4	-0.4
1978	7.7	—	7.0	8.5	5.2	-1.9	20.8
1979	13.1	—	20.6	15.1	8.6	0.9	11.8
1980	11.1	—	5.1	14.1	5.6	6.6	8.0
1981	10.3	—	10.7	8.7	8.4	19.3	11.5
1982	6.2	—	5.0	6.0	5.8	8.5	6.0
1983	2.7	—	3.2	4.0	5.0	-5.2	2.3
1984	7.1	—	3.7	6.9	7.8	5.1	14.5
1985	12.1	—	14.7	11.0	7.7	6.3	26.4
1986	8.6	—	8.6	9.3	7.5	12.2	1.5
<b>Percentage Distribution</b>							
1954	100.0%	—	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	—	8.1	59.1	11.8	16.3	4.8
1974	100.0	—	10.5	59.4	7.0	16.2	6.8
1978	100.0	—	10.4	61.0	5.8	13.0	9.8
1979	100.0	—	11.0	62.0	5.6	11.6	9.7
1980	100.0	—	10.4	63.7	5.3	11.2	9.4
1981	100.0	—	10.5	62.7	5.2	12.1	9.5
1982	100.0	—	10.4	62.6	5.2	12.3	9.5
1983	100.0	—	10.4	63.4	5.3	11.4	9.5
1984	100.0	—	10.1	63.3	5.3	11.2	10.1
1985	100.0	—	10.3	62.7	5.0	10.6	11.4
1986	100.0	—	10.3	63.1	5.0	10.9	10.7

\*State intergovernmental expenditure to local governments.

<sup>1</sup>Annual average increase 1954 to 1964.

<sup>2</sup>Annual average increase 1964 to 1969.

Source: ACIR staff calculations based upon U.S. Bureau of the Census, *State Government Finances in [year]*, (Tables 1, 13 & 14 in 1986 edition) and *Governmental Finances in [year]*, (Table 2 in 1986 edition).

**LOCAL GOVERNMENT DEPENDENCY INDEX,\*  
SELECTED FISCAL YEARS 1962-86**

<u>Type of Government</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1978</u>	<u>1975</u>	<u>1962</u>
<b><u>Federal and State Aid* Per \$1 of Own Source General Revenue</u></b>										
All Local Governments	\$0.63	\$0.64	\$0.64	\$0.67	\$0.71	\$0.76	\$0.79	\$0.76	\$0.73	\$0.44
Counties	.58	.59	.61	.63	.70	.77	.81	.80	.78	.60
Cities	.41	.42	.43	.46	.50	.53	.56	.62	.63	.26
Townships	.38	.38	.39	.40	.41	.40	.39	.41	.40	.28
School Districts	1.19	1.16	1.14	1.13	1.15	1.23	1.25	1.01	.94	.65
Special Districts	.29	.32	.34	.36	.39	.47	.42	.44	.42	.15
<b><u>Federal Aid* Per \$1 of Own Source General Revenue</u></b>										
All Local Governments	\$0.09	\$0.10	\$0.11	\$0.12	\$0.13	\$0.15	\$0.16	\$0.18	\$0.13	\$0.03
Counties	.07	.09	.08	.09	.11	.14	.17	.19	.13	.01
Cities	.12	.13	.15	.15	.18	.21	.23	.26	.19	.05
Townships	.07	.07	.08	.09	.08	.09	.10	.13	.09	.01
School Districts	.02	.02	.02	.02	.02	.03	.03	.04	.03	.02
Special Districts	.21	.23	.26	.27	.29	.37	.33	.34	.28	.11
<b><u>State Aid* Per \$1 of Own Source General Revenue</u></b>										
All Local Governments	\$0.54	\$0.54	\$0.54	\$0.55	\$0.58	\$0.61	\$0.63	\$0.58	\$0.60	\$0.41
Counties	.51	.51	.52	.53	.59	.63	.64	.61	.65	.59
Cities	.29	.29	.29	.31	.32	.32	.33	.37	.42	.21
Townships	.32	.31	.31	.32	.33	.31	.29	.28	.31	.27
School Districts	1.17	1.14	1.12	1.11	1.13	1.20	1.22	.97	.90	.63
Special Districts	.08	.08	.09	.08	.10	.10	.09	.10	.14	.04

\*Intergovernmental revenue from state and/or federal governments. Interpretation: A figure of \$.50 means that for each \$1.00 raised locally, \$.50 is received from the federal and/or state governments.

Sources: ACIR staff computations based upon U.S. Bureau of the Census, *Census of Governments*, Vol. IV, 1962, and *Governmental Finances in [year]*, (Table 2 in 1986 edition).

**PER CAPITA FEDERAL AID BY FUNCTION, BY REGION AND STATE, FY86**  
(with national ranking)

Region and State	All Federal Aid			Public Welfare		Education		Highways		Health and Hospitals	
	(in millions of dollars)	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank	Per Capita	Rank
<b>United States</b>	<b>\$113,099</b>	<b>\$469</b>		<b>\$175</b>		<b>\$75</b>		<b>\$59</b>		<b>\$16</b>	
<b>New England</b>	<b>6,572</b>	<b>516</b>		<b>206</b>		<b>67</b>		<b>51</b>		<b>18</b>	
Connecticut	1,364	428	38	162	19	54	49	67	28	27	7
Maine	692	590	9	260	3	83	20	63	33	17	21
Massachusetts	3,201	549	12	222	8	68	37	28	51	12	45
New Hampshire	397	386	45	123	40	56	48	65	32	15	37
Rhode Island	587	602	7	257	4	74	28	81	13	23	11
Vermont	330	611	6	235	7	102	9	92	10	30	6
<b>Mideast</b>	<b>25,122</b>	<b>584</b>		<b>267</b>		<b>63</b>		<b>56</b>		<b>14</b>	
Delaware	333	527	14	106	46	110	4	76	17	26	10
Washington, DC	1,346	2,150	1	410	1	81	23	90	11	26	8
Maryland	2,083	467	24	142	33	76	26	85	12	14	40
New Jersey	3,430	450	29	173	15	52	50	56	39	13	42
New York	12,274	691	4	391	2	62	45	38	49	15	36
Pennsylvania	5,656	476	23	192	12	64	41	69	24	12	44
<b>Great Lakes</b>	<b>19,068</b>	<b>457</b>		<b>185</b>		<b>72</b>		<b>51</b>		<b>15</b>	
Illinois	5,114	443	32	150	27	74	29	59	37	11	49
Indiana	2,146	390	43	146	31	66	39	50	43	16	29
Michigan	4,736	518	18	242	5	84	18	51	42	17	26
Ohio	4,706	438	36	171	17	59	47	50	44	18	20
Wisconsin	2,366	494	22	237	6	83	19	40	48	12	43
<b>Plains</b>	<b>7,682</b>	<b>437</b>		<b>152</b>		<b>68</b>		<b>77</b>		<b>16</b>	
Iowa	1,176	413	40	152	25	72	34	76	18	11	50
Kansas	922	374	47	106	47	72	33	81	14	18	18
Minnesota	2,187	519	17	210	9	73	32	66	29	14	41
Missouri	1,896	374	48	131	39	50	51	65	31	16	31
Nebraska	682	427	39	136	36	63	43	81	15	16	33
North Dakota	409	602	8	157	20	109	5	141	4	17	23
South Dakota	410	579	10	148	28	104	6	136	5	37	2
<b>Southeast</b>	<b>23,316</b>	<b>407</b>		<b>134</b>		<b>78</b>		<b>60</b>		<b>19</b>	
Alabama	1,785	440	34	121	41	103	8	75	19	14	39
Arkansas	1,050	443	31	179	13	72	35	67	27	17	27
Florida	3,485	298	51	83	49	62	44	37	50	17	25
Georgia	2,679	439	35	150	26	77	25	68	26	32	3
Kentucky	1,740	467	25	176	14	74	31	74	20	17	24
Louisiana	2,034	452	27	169	18	82	22	61	36	22	14
Mississippi	1,314	500	21	156	21	104	7	69	25	23	12
North Carolina	2,448	387	44	132	38	74	30	52	41	15	35
South Carolina	1,357	402	41	147	29	78	24	43	45	20	16
Tennessee	2,168	451	28	152	24	75	27	71	22	18	19
Virginia	2,275	393	42	114	44	85	17	66	30	16	34
West Virginia	981	511	19	155	23	82	21	117	8	16	28
<b>Southwest</b>	<b>8,568</b>	<b>346</b>		<b>92</b>		<b>79</b>		<b>59</b>		<b>15</b>	
Arizona	1,032	311	50	40	51	95	12	63	34	12	48
New Mexico	772	522	15	133	37	159	2	78	16	22	13
Oklahoma	1,262	382	46	137	35	67	38	53	40	14	38
Texas	5,502	330	49	90	48	71	36	58	38	16	32
<b>Rocky Mountain</b>	<b>3,818</b>	<b>526</b>		<b>142</b>		<b>89</b>		<b>105</b>		<b>28</b>	
Colorado	1,405	430	37	144	32	85	15	69	23	26	9
Idaho	448	447	30	111	45	66	40	101	9	18	17
Montana	548	669	5	173	16	91	13	169	3	22	15
Utah	927	556	11	146	30	117	3	118	7	32	4
Wyoming	491	968	2	117	43	59	46	196	2	58	1
<b>Far West<sup>1</sup></b>	<b>17,941</b>	<b>511</b>		<b>184</b>		<b>86</b>		<b>50</b>		<b>13</b>	
California	14,041	520	16	203	10	85	16	42	46	10	51
Nevada	425	441	33	74	50	63	42	126	6	16	30
Oregon	1,426	528	13	138	34	100	10	63	35	12	47
Washington	2,050	459	26	121	42	90	14	73	21	31	5
Alaska	480	899	3	199	11	165	1	197	1	12	46
Hawaii	532	501	20	155	22	99	11	40	47	17	22

<sup>1</sup>Excluding Alaska and Hawaii.

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**FEDERAL AND STATE AID TO CITIES  
PER \$100 OF OWN SOURCE GENERAL REVENUE,  
BY REGION AND STATE, SELECTED YEARS 1975-86**

State and Region	Federal and State Aid								Federal Aid								State Aid							
	86	85	84	83	82	81	78	75	86	85	84	83	82	81	78	75	86	85	84	83	82	81	78	75
<b>United States<sup>1</sup></b>	\$41	\$42	\$43	\$46	\$50	\$53	\$62	\$63	\$12	\$12	\$14	\$15	\$17	\$20	\$26	\$19	\$29	\$30	\$29	\$31	\$32	\$33	\$37	\$42
<b>New England</b>	68	69	68	65	62	58			10	12	14	14	15	16			57	57	54	51	47	42		
Connecticut	54	56	51	49	51	51	58	48	7	8	8	8	11	12	20	14	47	48	43	41	40	39	39	34
Maine	44	46	43	44	51	54	62	45	10	11	12	12	16	18	22	16	34	35	31	33	35	36	40	30
Massachusetts	87	87	88	83	74	62	55	48	12	13	17	17	17	16	24	13	76	75	71	66	57	45	31	35
New Hampshire	27	30	29	31	38	46	44	51	11	16	13	12	16	22	21	27	16	14	16	19	22	24	23	23
Rhode Island	53	54	59	58	55	60	66	53	11	12	16	16	15	18	26	15	42	42	43	42	40	43	40	38
Vermont	42	31	28	22	51	51	55	31	38	25	20	18	46	46	47	24	4	6	8	4	5	5	7	7
<b>Mideast<sup>1</sup></b>	61	63	63	68	70	67			11	12	13	14	17	14			51	51	50	54	53	53		
Delaware	33	23	33	45	47	64	92	69	26	18	27	30	41	54	63	32	7	4	6	15	6	11	30	37
Washington, DC	49	54	54	54	70	59	73	90	49	54	54	54	70	59	73	90	0	0	0	0	0	0	0	0
Maryland	89	89	94	118	134	148	170	156	18	14	17	21	25	42	46	29	71	75	76	96	109	106	123	128
New Jersey	80	76	81	84	96	94	52	48	8	5	6	6	6	\$7	12	8	72	71	75	78	90	87	39	40
New York	64	66	66	69	69	64	86	106	10	12	13	13	11	12	17	12	54	54	54	56	58	52	69	93
Pennsylvania	29	28	27	37	40	42	51	48	13	13	14	22	23	21	34	25	16	16	13	16	17	21	18	23
<b>Great Lakes</b>	40	41	44	46	52	59			13	15	18	19	23	28			27	26	26	27	28	31		
Illinois	30	31	35	38	42	44	41	37	12	13	18	21	23	25	23	18	17	18	17	17	20	19	18	19
Indiana	44	46	48	52	70	85	77	68	16	16	21	23	33	45	38	27	28	30	27	29	37	39	40	41
Michigan	50	46	51	50	51	70	75	51	14	14	21	23	26	36	36	24	36	31	30	27	26	34	40	27
Ohio	28	30	29	29	36	37	45	41	14	16	16	16	23	24	30	21	13	14	13	13	13	14	15	21
Wisconsin	77	89	101	86	91	104	96	90	10	15	15	10	13	17	17	11	67	74	87	76	78	87	79	79
<b>Plains</b>	26	29	32	33	35	45			10	12	14	16	17	23			16	16	17	17	18	22		
Iowa	32	35	37	35	40	48	66	59	13	16	18	16	18	23	34	29	19	19	20	19	22	25	32	30
Kansas	12	15	18	19	19	29	33	35	6	9	11	13	13	20	23	21	6	6	7	6	6	10	10	14
Minnesota	33	37	40	45	42	54	62	51	8	10	11	14	14	17	24	15	25	27	28	31	29	37	39	36
Missouri	21	23	26	26	29	41	44	29	13	14	16	18	21	28	33	20	8	8	10	8	9	13	11	10
Nebraska	27	31	31	37	43	44	58	46	9	11	12	16	21	21	32	20	18	20	19	21	22	23	26	26
North Dakota	38	46	43	39	43	46	50	40	14	22	19	16	21	22	26	16	24	25	24	23	23	24	24	24
South Dakota	21	19	28	30	34	44	43	54	15	14	20	22	25	33	35	43	7	5	8	7	8	10	8	10

<b>Southeast</b>	33	36	37	39	43	49			12	15	16	18	22	25			21	21	21	20	22	24		
Alabama	13	16	16	15	19	26	31	26	8	10	12	11	14	19	23	19	4	5	4	4	6	6	8	7
Arkansas	36	39	42	44	57	63	77	58	16	18	20	24	29	30	40	29	19	21	22	21	27	33	37	29
Florida	22	25	26	22	28	23	46	40	9	10	10	11	16	19	25	16	13	14	16	11	13	16	21	24
Georgia	21	26	23	23	29	26	43	32	15	20	17	19	24	27	28	24	5	7	6	4	5	9	15	9
Kentucky	24	22	29	40	45	49	48	34	17	16	21	32	38	41	38	29	7	7	8	9	7	8	6	5
Louisiana	24	27	30	41	44	49	50	49	15	16	19	25	28	35	43	30	9	12	11	15	16	14	17	19
Mississippi	61	67	58	65	79	94	92	89	16	19	18	24	33	31	44	36	45	48	40	41	46	53	49	52
North Carolina	47	47	49	52	52	56	83	65	19	21	23	25	28	32	54	34	28	26	26	27	25	24	30	31
South Carolina	31	38	35	39	47	52	66	54	20	29	27	30	37	40	44	37	11	10	8	9	10	12	22	17
Tennessee	53	57	61	61	58	58	79	72	13	16	22	24	20	21	32	21	41	42	39	37	38	37	47	51
Virginia	61	60	59	61	64	71	69	78	10	12	11	13	15	19	25	21	51	48	48	48	48	52	44	57
West Virginia	13	14	20	31	35	34	30	28	11	12	18	28	31	31	26	26	2	2	3	3	4	3	5	2
<b>Southwest</b>	19	20	20	24	27	31			10	10	11	15	18	22			9	10	8	9	10	9		
Arizona	50	52	59	63	63	68	81	68	14	14	17	20	22	31	39	28	36	39	42	43	41	36	42	40
New Mexico	52	53	27	63	90	81	132	151	16	15	8	19	25	20	55	60	37	38	19	44	65	51	77	91
Oklahoma	12	12	13	15	17	25	37	38	9	9	10	12	14	21	32	27	3	3	3	3	4	4	6	10
Texas	12	12	13	16	19	22	24	22	9	10	11	14	17	20	22	20	3	2	2	2	2	2	2	2
<b>Rocky Mountain</b>	25	25	27	28	32	37			10	10	11	11	15	18			15	15	16	17	17	19		
Colorado	19	18	19	22	24	30	38	36	7	7	8	9	12	15	21	19	12	11	11	13	12	15	16	17
Idaho	42	41	36	40	42	58	72	60	20	20	19	25	26	39	47	35	22	20	17	15	16	19	25	25
Montana	23	22	14	12	27	31	45	42	14	13	8	7	18	21	28	28	9	9	6	6	8	10	17	15
Utah	16	21	23	20	18	26	35	35	10	14	16	15	13	15	25	19	5	7	7	5	5	10	10	16
Wyoming	126	159	170	181	89	168	165	106	16	18	24	28	42	39	47	38	109	141	146	153	147	129	119	68
<b>Far West<sup>2</sup></b>	27	27	26	30	33	39			7	10	11	13	15	18			19	18	15	17	18	21		
California	26	27	25	29	31	38	49	40	7	10	10	13	14	17	19	13	19	17	15	16	17	22	30	27
Nevada	64	58	66	81	86	25	44	54	12	12	6	15	14	8	24	21	52	45	59	65	72	17	20	33
Oregon	23	25	32	29	29	38	54	50	13	15	19	16	18	26	39	30	11	10	13	13	12	12	15	20
Washington	26	30	29	35	44	50	55	50	8	10	10	13	20	24	30	16	18	20	19	22	24	26	25	33
Alaska	80	100	107	128	12	80	65	60	6	7	10	9	9	13	15	13	74	93	97	119	103	67	50	47
Hawaii	30	25	27	27	28	37	57	34	24	20	21	22	21	30	50	26	6	6	6	5	7	7	8	8

Note—1981-86 regional averages are weighted averages. Separate federal and state aid figures may not sum to the combined total owing to independent rounding.

<sup>1</sup>Excluding Washington, DC, for 1981-86.

<sup>2</sup>Excluding Alaska and Hawaii.

Source: U.S. Bureau of the Census, Governmental Finances in [year]; See also ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 79  
**A COMPARISON OF STATE LOTTERY REVENUES, FISCAL YEARS 1980-86**  
 (amounts in millions of dollars, unless otherwise indicated)

State	Started	Gross Revenue							Prizes						
		80	81	82	83	84	85	86	80	81	82	83	84	85	86
<b>U.S. Total</b>		\$2,107.4	\$2,713.0	\$3,532.1	\$4,761.7	\$6,237.0	\$8,081.4	\$11,054.5	\$919.8	\$1,420.6	\$1,842.3	\$2,480.8	\$3,268.2	\$4,213.1	\$5,807.4
<b>Arizona</b>	7/81	n.a.	n.a.	\$114.1	\$74.9	\$59.3	72.9	113.6	n.a.	n.a.	\$51.4	\$36.4	\$26.0	33.5	55.1
<b>California</b>	10/85	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,675.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	888.5
<b>Colorado</b>	1/83	n.a.	n.a.	n.a.	128.7	110.5	98.9	102.4	n.a.	n.a.	n.a.	70.5	60.3	57.1	61.7
<b>Connecticut</b>	2/72	129.9	141.8	159.7	178.0	240.7	326.0	406.6	65.3	78.0	87.9	93.8	132.4	177.7	217.8
<b>Delaware</b>	10/75	15.9	19.1	23.5	27.6	30.3	35.5	37.7	8.1	10.1	13.3	15.6	15.4	19.4	19.7
<b>Florida</b>	1/88	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Illinois</b>	7/74	91.0	197.5	310.5	461.5	826.5	1,123.4	1,199.9	45.8	100.5	158.0	231.4	430.2	586.4	631.7
<b>Iowa</b>	8/85	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	77.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	39.3
<b>Kansas</b>	11/87	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Maine</b>	6/74	6.0	5.7	9.7	13.1	16.0	14.2	36.2	2.8	3.1	4.7	6.4	7.8	7.9	20.1
<b>Maryland</b>	5/73	372.3	366.4	434.1	444.0	515.4	653.7	689.5	174.3	182.7	211.0	227.4	276.9	363.3	337.3
<b>Massachusetts</b>	3/72	192.5	184.8	210.0	261.9	331.0	648.5	910.9	90.5	104.2	121.2	155.0	197.0	375.0	538.4
<b>Michigan</b>	11/72	487.9	463.6	483.1	512.8	544.2	825.4	931.0	241.0	253.2	270.2	269.5	289.0	426.5	481.2
<b>Missouri</b>	1/86	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	196.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	96.2
<b>Montana</b>	6/87	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>New Hampshire</b>	3/64	9.0	11.2	13.3	14.5	17.1	15.1	33.8	3.4	5.5	5.9	6.7	8.0	7.3	16.6
<b>New Jersey</b>	1/70	331.9	396.2	480.8	654.3	800.4	874.3	937.1	173.8	208.1	258.4	340.3	419.2	451.3	485.4
<b>New York</b>	6/67	182.8	219.4	386.9	578.5	797.6	1,168.5	1,204.7	72.8	101.3	191.0	284.6	392.0	560.6	598.6
<b>Ohio</b>	8/74	57.2	280.2	345.3	377.8	572.0	807.4	888.3	10.3	150.2	174.6	204.1	290.7	425.5	463.4
<b>Oregon</b>	4/85	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	83.1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45.7
<b>Pennsylvania</b>	3/72	194.7	393.6	523.8	825.0	1,152.8	1,208.0	1,234.2	15.7	205.5	274.1	439.9	607.1	604.4	662.0
<b>Rhode Island</b>	5/74	33.4	31.2	33.8	38.5	46.6	46.0	50.0	14.7	17.0	18.7	22.0	26.7	25.9	26.8
<b>South Dakota</b>	9/87	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Vermont</b>	2/78	2.9	2.3	3.5	3.8	4.5	4.9	11.8	1.3	1.2	1.9	2.1	2.4	2.6	6.2
<b>Virginia</b>		Anticipated Start-Up Date: Summer 1988													
<b>Washington</b>	11/82	n.a.	n.a.	n.a.	166.8	171.7	158.6	181.5	n.a.	n.a.	n.a.	75.1	87.0	88.7	89.6
<b>West Virginia</b>	1/86	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	53.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	26.2
<b>Wisconsin</b>		Anticipated Start-Up Date: Summer 1988													
<b>Washington, DC</b>	8/82	n.a.	n.a.	n.a.	50.7	80.5	105.5	112.3	n.a.	n.a.	n.a.	26.9	42.5	57.9	59.1

(continued on next page)

State	Administration							Net Proceeds						
	80	81	82	83	84	85	86	80	81	82	83	84	85	86
<b>U.S. Total</b>	\$130.3	\$132.5	\$163.5	\$255.1	\$284.2	\$357.1	\$556.5	\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.2	\$2,684.5	\$3,511.2	\$4,690.6
<b>Arizona</b>	n.a.	n.a.	\$16.8	\$15.4	\$13.3	16.7	16.3	n.a.	n.a.	\$45.9	\$23.1	\$20.0	22.8	42.2
<b>California</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	101.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	685.6
<b>Colorado</b>	n.a.	n.a.	n.a.	11.2	12.5	12.9	14.7	n.a.	n.a.	n.a.	47.0	37.7	28.9	26.1
<b>Connecticut</b>	\$3.9	\$8.3	9.3	10.4	11.2	20.3	23.2	\$60.8	\$55.5	62.5	73.8	97.0	128.0	165.6
<b>Delaware</b>	1.5	1.4	1.7	2.0	2.0	2.2	2.4	6.3	7.7	8.5	10.0	13.0	13.9	15.5
<b>Florida</b>	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Illinois</b>	9.5	10.0	10.9	15.2	18.3	22.6	23.0	35.8	87.0	141.5	214.9	378.0	514.4	545.1
<b>Iowa</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	11.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	26.3
<b>Kansas</b>	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Maine</b>	2.5	1.5	2.5	2.9	3.5	1.9	2.4	0.7	1.1	2.4	3.8	4.6	4.4	13.7
<b>Maryland</b>	12.6	12.4	14.8	18.4	21.6	26.7	28.8	185.4	171.4	208.3	198.2	216.9	263.7	323.4
<b>Massachusetts</b>	9.4	15.7	19.4	22.6	27.5	35.3	54.0	92.5	64.8	69.4	84.3	106.5	238.3	318.4
<b>Michigan</b>	10.9	13.6	14.6	28.6	25.4	39.8	46.6	236.0	196.8	198.3	214.7	229.7	359.1	403.2
<b>Missouri</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20.3	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	80.0
<b>Montana</b>	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>New Hampshire</b>	1.9	1.8	2.1	2.2	3.5	3.6	7.0	3.7	3.9	5.3	5.7	5.5	4.2	10.2
<b>New Jersey</b>	15.7	6.7	7.4	18.6	25.0	34.8	35.7	142.4	181.4	214.9	295.4	356.1	388.2	416.1
<b>New York</b>	26.7	21.0	16.8	25.2	24.8	35.9	38.9	83.3	97.0	179.0	268.8	380.8	572.0	567.2
<b>Ohio</b>	11.2	17.8	21.1	27.2	36.8	45.5	44.1	35.7	112.2	149.6	146.5	244.6	336.4	380.9
<b>Oregon</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	16.1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	21.3
<b>Pennsylvania</b>	21.0	19.3	23.1	30.3	31.0	32.4	33.0	158.0	168.8	226.7	354.8	514.8	571.2	539.2
<b>Rhode Island</b>	2.1	2.4	2.3	2.1	2.5	2.3	2.5	16.6	11.8	12.8	14.4	17.4	17.8	20.7
<b>South Dakota</b>	Lottery Not in Operation Prior to Fiscal Year 1988													
<b>Vermont</b>	1.4	0.6	.7	.7	.9	1.4	2.9	0.2	0.5	1.0	1.1	1.2	0.9	2.7
<b>Virginia</b>	Anticipated Start-Up Date: Summer 1988													
<b>Washington</b>	n.a.	n.a.	n.a.	22.1	24.0	22.8	26.9	n.a.	n.a.	n.a.	69.7	60.7	47.1	65.0
<b>West Virginia</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	4.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22.1
<b>Wisconsin</b>	Anticipated Start-Up Date: Summer 1988													
<b>Washington, DC</b>	n.a.	n.a.	n.a.	11.2	11.2	11.9	11.8	n.a.	n.a.	n.a.	12.6	26.8	36.1	41.4

(continued on next page)



Table 79 (cont.)  
**A COMPARISON OF STATE LOTTERY REVENUES, FISCAL YEARS 1980-86**

State	Annual Percent Increase in Gross Revenue					Net Proceeds as a Percent of Total State					Annual Bet Per Capita					Where the Revenues Go
	Own Source General Revenue					Annual Bet Per Capita										
	82	83	84	85	86	82	83	84	85	86	82	83	84	85	86	
<b>Arizona</b>	n.a.	-34.4%	20.8%	22.9%	55.9%	1.9%	0.9%	0.6%	0.6%	1.1%	\$39.45	\$25.28	\$19.42	\$22.87	\$34.25	Transportation Education Parks and Recreation, Capital Construction General Fund
<b>California</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.8	n.a.	n.a.	n.a.	62.11		
<b>Colorado</b>	n.a.	n.a.	-14.1	-10.5	3.5	n.a.	1.9	1.3	0.9	0.8	n.a.	41.00	34.78	30.62	31.34	
<b>Connecticut</b>	12.6%	11.5	35.2	35.5	24.7	2.1	2.2	2.4	2.8	3.2	51.09	56.72	76.30	102.71	127.50	General Fund
<b>Delaware</b>	23.0	17.4	9.8	17.0	6.1	1.0	1.1	1.2	1.1	1.2	39.17	45.54	49.51	57.07	59.51	
<b>Florida</b>																Education
<b>Illinois</b>	57.2	48.6	79.1	35.9	6.8	1.0	2.4	3.5	4.5	4.5	27.08	40.18	71.80	97.39	103.86	
<b>Iowa</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.8	n.a.	n.a.	n.a.	n.a.	27.08	Economic Development
<b>Kansas</b>																
<b>Maine</b>	70.7	35.1	22.1	-11.2	155.5	0.3	0.4	0.4	0.3	1.0	8.54	11.43	13.81	12.17	30.82	General Fund
<b>Maryland</b>	18.6	2.8	16.1	26.8	5.5	4.9	4.3	4.2	4.7	5.3	101.66	103.16	118.52	148.84	154.49	
<b>Massachusetts</b>	13.6	24.7	26.4	95.9	40.5	1.2	1.3	1.5	3.0	3.3	36.52	45.41	57.08	111.39	156.19	Local Government
<b>Michigan</b>	4.2	6.1	6.1	51.7	12.8	2.4	2.4	2.1	3.2	3.3	52.99	56.54	59.97	90.83	101.80	
<b>Missouri</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.7	n.a.	n.a.	n.a.	n.a.	38.79	General Fund
<b>Montana</b>																
<b>New Hampshire</b>	18.4	.9	17.9	-11.3	123.3	1.0	1.0	0.8	0.6	1.2	15.30	15.12	17.47	15.16	32.91	Education
<b>New Jersey</b>	21.3	36.1	22.3	9.2	7.2	3.0	3.7	3.8	3.7	3.6	64.74	87.61	106.57	115.62	122.98	
<b>New York</b>	76.4	14.5	37.9	46.5	3.1	1.0	1.4	1.7	2.3	2.1	22.02	32.74	44.97	65.71	67.79	Education
<b>Ohio</b>	23.2	9.4	51.4	41.2	10.0	2.0	1.7	2.4	3.0	3.2	32.06	35.16	53.20	75.15	82.62	
<b>Oregon</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.7	n.a.	n.a.	n.a.	n.a.	30.80	Economic Development
<b>Pennsylvania</b>	33.1	57.5	39.7	4.8	2.2	2.4	3.5	4.4	4.6	4.1	44.09	69.36	96.87	101.92	103.81	
<b>Rhode Island</b>	8.3	13.9	21.0	-1.4	8.7	1.2	1.2	1.4	1.3	1.4	35.47	40.31	48.46	47.49	51.24	Senior Citizen Programs General Fund
<b>South Dakota</b>																
<b>Vermont</b>	52.7	8.6	18.4	9.7	138.9	0.2	0.2	0.2	0.1	0.4	6.73	7.24	8.49	9.22	21.79	General Fund
<b>Virginia</b>																
<b>Washington</b>	n.a.	n.a.	2.9	-7.6	14.4	n.a.	1.4	1.1	0.9	1.0	n.a.	38.79	39.47	35.96	40.67	General Fund
<b>West Virginia</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.0	n.a.	n.a.	n.a.	n.a.	27.60	
<b>Wisconsin</b>																
<b>Washington, DC</b>	n.a.	n.a.	58.8	31.1	6.4	n.a.	n.a.	1.6	1.9	2.0	n.a.	n.a.	129.17	168.48	179.39	General Fund

n.a.—Not Applicable

Note—U.S. total excludes Washington, DC.

Source: ACIR staff compilations based on Bureau of the Census, *State Government Finances in [year]* (Table 35 in the 1986 edition) and unpublished information compiled by the National Conference of State Legislatures.

**REPRESENTATIVE TAX SYSTEM TAX CAPACITY INDICES, BY REGION AND STATE,  
FOR 1985 AND SELECTED PRIOR YEARS<sup>1</sup>**

<u>Region and State</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1977</u>	<u>1975</u>	<u>1967</u>
<b>U.S. Average</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>New England</b>										
Connecticut	127	124	124	117	110	112	109	112	110	117
Maine	89	88	90	84	79	80	80	82	84	81
Massachusetts	113	111	107	101	96	96	93	95	98	98
New Hampshire	112	110	108	100	95	97	96	102	102	110
Rhode Island	88	86	86	81	80	84	84	87	88	91
Vermont	97	95	94	89	84	84	85	93	94	88
<b>Mideast</b>										
Delaware	123	123	118	115	111	111	110	120	124	123
Washington, DC	123	120	117	115	111	111	110	123	118	121
Maryland	105	105	99	100	98	99	99	101	101	101
New Jersey	117	114	112	106	105	105	102	106	109	107
New York	101	98	95	92	89	90	89	94	98	108
Pennsylvania	89	88	88	89	90	93	93	99	98	91
<b>Great Lakes</b>										
Illinois	96	97	98	99	104	108	112	112	112	114
Indiana	87	87	86	89	91	92	98	100	98	99
Michigan	94	93	90	93	96	97	104	103	101	104
Ohio	91	90	89	92	94	97	101	104	104	100
Wisconsin	89	89	87	87	91	95	100	99	98	94
<b>Plains</b>										
Iowa	84	87	91	96	102	105	108	105	106	104
Kansas	99	100	102	106	109	109	109	105	109	105
Minnesota	101	101	97	99	100	102	105	100	97	95
Missouri	91	89	89	91	92	94	97	96	96	97
Nebraska	94	93	101	97	97	97	100	101	106	110
North Dakota	102	106	111	115	123	108	109	99	101	92
South Dakota	82	83	87	87	86	90	95	91	94	91
<b>Southeast</b>										
Alabama	75	73	75	74	74	76	76	77	77	70
Arkansas	74	75	78	79	82	79	77	78	78	77
Florida	103	105	103	104	101	100	100	101	102	104
Georgia	90	89	87	84	81	82	81	84	86	80
Kentucky	78	77	79	82	82	83	85	83	85	80
Louisiana	97	102	107	113	117	109	104	99	97	94
Mississippi	69	70	68	71	72	69	70	70	70	64
North Carolina	86	87	87	82	80	80	82	83	85	78
South Carolina	77	77	76	74	75	75	76	77	77	64
Tennessee	83	81	80	77	79	79	81	83	84	78
Virginia	98	96	96	94	94	95	93	91	93	86
West Virginia	77	79	87	92	90	94	92	90	89	75
<b>Southwest</b>										
Arizona	99	99	97	96	89	89	91	89	92	95
New Mexico	99	103	108	115	114	107	103	98	97	94
Oklahoma	105	113	115	126	127	117	108	101	98	102
Texas	111	117	124	130	132	124	117	112	111	98
<b>Rocky Mountain</b>										
Colorado	118	121	122	121	113	113	110	107	106	104
Idaho	78	78	83	86	87	87	91	88	89	91
Montana	91	95	105	110	114	112	113	103	103	105
Utah	81	81	82	86	86	86	87	88	86	87
Wyoming	169	181	182	201	216	196	173	154	154	141
<b>Far West</b>										
California	120	119	119	116	115	117	116	114	110	124
Nevada	146	146	147	151	148	154	154	148	145	171
Oregon	95	94	95	99	99	103	106	104	100	106
Washington	101	99	101	102	99	103	103	100	98	112
Alaska	259	250	272	313	324	260	217	158	155	99
Hawaii	117	118	114	117	105	107	103	107	109	99

<sup>1</sup>Tax capacity is the amount of revenue each state would raise if it applied a national average set of tax rates to 26 commonly used tax bases. The index above is the per capita tax capacity divided by the per capita average for all states, with the index for the average set at 100. For a more complete explanation see publication cited below.

Source: ACIR, *Measuring State Fiscal Capacity: 1987 Edition*, M-156, December 1987. (See also, earlier editions.)

**REPRESENTATIVE TAX SYSTEM TAX EFFORT INDICES, BY REGION AND STATE,  
FOR 1985 AND SELECTED PRIOR YEARS<sup>1</sup>**

<u>Region and State</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1977</u>	<u>1975</u>	<u>1967</u>
<b>U.S. Average</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>New England</b>										
Connecticut	99	99	96	99	103	100	102	103	99	93
Maine	104	105	100	107	113	111	110	100	104	105
Massachusetts	106	105	112	119	134	135	144	133	129	121
New Hampshire	65	69	69	75	74	75	78	73	75	81
Rhode Island	118	123	126	133	130	123	121	114	112	105
Vermont	93	94	95	102	105	104	110	104	108	119
<b>Mideast</b>										
Delaware	80	77	82	84	87	89	96	80	84	90
Washington, DC	138	139	146	145	145	131	132	118	94	90
Maryland	101	100	107	106	107	109	109	105	106	103
New Jersey	105	109	109	113	112	112	118	113	103	97
New York	156	158	163	170	171	167	171	168	160	138
Pennsylvania	102	105	105	106	105	104	105	94	93	99
<b>Great Lakes</b>										
Illinois	106	110	107	107	105	102	99	96	99	84
Indiana	96	95	89	88	88	84	84	83	92	95
Michigan	120	129	128	120	116	116	113	109	106	100
Ohio	103	105	103	94	89	87	86	78	80	82
Wisconsin	128	133	137	128	120	116	118	113	115	124
<b>Plains</b>										
Iowa	112	112	109	105	98	96	93	90	93	10
Kansas	96	95	92	88	87	88	87	89	85	96
Minnesota	119	124	124	111	109	111	115	112	117	119
Missouri	84	85	87	82	81	84	82	80	84	86
Nebraska	93	99	94	93	95	102	98	98	85	78
North Dakota	92	93	81	83	74	79	78	88	92	97
South Dakota	87	87	85	91	93	88	84	87	87	107
<b>Southeast</b>										
Alabama	87	90	87	87	91	85	86	79	79	89
Arkansas	91	87	83	81	79	86	81	78	78	83
Florida	76	74	75	72	73	74	78	73	74	84
Georgia	90	89	93	96	97	96	96	89	89	92
Kentucky	87	89	91	88	88	89	87	84	84	85
Louisiana	93	81	81	82	77	78	82	79	87	90
Mississippi	93	95	95	92	95	96	97	94	96	98
North Carolina	93	89	88	94	95	97	91	87	86	94
South Carolina	95	95	96	96	95	95	91	86	85	97
Tennessee	82	81	82	86	87	84	87	82	79	87
Virginia	87	88	89	90	90	88	88	88	87	90
West Virginia	103	100	88	86	83	82	82	80	85	96
<b>Southwest</b>										
Arizona	97	95	91	92	106	117	115	110	108	109
New Mexico	86	85	79	82	89	83	85	77	85	92
Oklahoma	84	76	80	78	73	72	74	72	73	80
Texas	76	69	67	66	65	65	64	68	68	75
<b>Rocky Mountain</b>										
Colorado	85	82	79	81	84	90	96	95	90	106
Idaho	90	91	87	85	87	88	90	89	90	105
Montana	107	101	94	97	92	92	88	94	92	93
Utah	109	106	98	97	97	101	99	91	89	111
Wyoming	108	105	113	105	73	74	83	82	70	79
<b>Far West</b>										
California	94	93	92	99	100	102	95	117	119	108
Nevada	64	65	64	63	62	60	65	62	70	71
Oregon	101	103	103	95	101	93	93	92	96	101
Washington	95	103	104	93	92	94	96	94	101	106
Alaska	128	141	166	180	184	166	129	130	76	104
Hawaii	99	99	108	105	126	124	128	115	119	135

<sup>1</sup>Tax effort is the ratio of a state's actual tax collections to its tax capacity. The relative index of tax effort is created by dividing each state's tax effort by the average for all states. 100 is the index for the U.S. average.

Source: ACIR, *Measuring State Fiscal Capacity: 1987 Edition*, M-156, December 1987. (See also, earlier editions.)

Table 82

**THE GROWTH IN, AND PERCENTAGE DISTRIBUTION OF  
PUBLIC EMPLOYMENT, SELECTED YEARS 1929-86**

<u>As of October</u>	<u>Total Public Sector</u>	<u>Federal (civilian)</u>	<u>State</u>	<u>Local</u>	<u>Total Public Sector</u>	<u>Federal (civilian)</u>	<u>State</u>	<u>Local</u>
	<b>Number (In thousands)</b>				<b>Annual Percentage Increase or Decrease (-)¹</b>			
1929	3,100	600	600	1,900	—	—	—	—
1939	4,200	1,100	700	2,400	3.1%	6.2%	1.6%	2.4%
1944	6,537	3,365	700	2,472	9.3	25.1	0.0	0.6
1949	6,203	2,047	1,037	3,119	-1.0	-9.5	8.2	4.8
1954	7,232	2,373	1,149	3,710	3.1	3.0	2.1	3.5
1959	8,487	2,399	1,454	4,634	3.3	0.2	4.8	4.5
1964	10,064	2,528	1,873	5,663	3.5	1.1	5.2	4.1
1969	12,685	2,969	2,614	7,102	4.7	3.3	6.9	4.6
1970	13,028	2,881	2,755	7,392	2.7	-3.0	5.4	4.1
1971	13,316	2,872	2,832	7,612	2.2	-0.3	2.8	3.0
1972	13,603	2,795	2,938	7,870	2.2	-2.7	3.7	3.4
1973	14,139	2,786	3,013	8,339	3.9	-0.3	2.6	6.0
1974	14,668	2,874	3,155	8,639	3.7	3.2	4.7	3.6
1975	14,986	2,890	3,268	8,828	2.2	0.6	3.6	2.2
1976	15,012	2,843	3,343	8,826	0.2	-1.6	2.3	*
1977	15,459	2,848	3,481	9,130	3.0	0.2	4.1	3.4
1978	15,628	2,885	3,539	9,204	1.1	1.3	1.7	0.8
1979	15,971	2,869	3,699	9,403	2.2	-0.6	4.5	2.2
1980	16,213	2,898	3,753	9,562	1.5	1.0	1.5	1.7
1981	15,968	2,865	3,726	9,377	-1.5	-1.1	-0.7	-1.9
1982	15,918	2,848	3,747	9,324	-0.3	-0.6	0.6	-0.6
1983	16,033	2,874	3,816	9,344	0.7	1.8	0.2	0.2
1984	16,436	2,942	3,898	9,595	2.5	2.4	2.1	2.7
1985	16,690	3,021	3,984	9,685	1.5	2.7	2.2	0.9
1986	16,933	3,019	4,068	9,846	1.5	-0.1	2.1	1.7
	<b>Percentage Distribution</b>							
1929	100.0%	19.3%	19.3%	61.3%				
1939	100.0	26.2	16.7	57.1				
1944	100.0	51.5	10.7	37.8				
1949	100.0	33.0	16.7	50.3				
1954	100.0	32.8	15.9	51.3				
1959	100.0	28.3	17.1	54.6				
1964	100.0	25.1	18.6	56.3				
1969	100.0	23.4	20.6	56.0				
1970	100.0	22.1	21.1	56.7				
1971	100.0	21.6	21.3	57.2				
1972	100.0	20.5	21.6	57.9				
1973	100.0	19.7	21.3	59.0				
1974	100.0	19.6	21.5	58.9				
1975	100.0	19.3	21.8	58.9				
1976	100.0	18.9	22.2	58.8				
1977	100.0	18.4	22.5	59.1				
1978	100.0	18.5	22.6	58.9				
1979	100.0	18.9	23.2	58.9				
1980	100.0	17.9	23.1	59.0				
1981	100.0	17.9	23.3	58.7				
1982	100.0	17.9	23.5	58.6				
1983	100.0	17.9	23.8	58.3				
1984	100.0	17.9	23.7	58.4				
1985	100.0	18.1	23.9	58.0				
1986	100.0	17.8	24.0	58.1				

\*Less than 0.05%.

¹The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

Source: ACIR staff compilation and computations based upon U.S. Bureau of the Census, *Public Employment in [year]*, (Tables 1 and 2 in 1986 edition)

Table 83  
**PUBLIC EMPLOYMENT IN THE UNITED STATES,  
 SELECTED YEARS 1952-86**

<u>As of October</u>	<u>Total Government: Federal, State and Local</u>	<u>Federal (civilian)</u>	<u>State and Local</u>	<u>State</u>	<u>Local</u>
<b>Full-Time Equivalent Employment (in thousands)</b>					
1952	6,613	2,601 <sup>1</sup>	4,012	958	3,054
1957(April)	7,211	2,418 <sup>1</sup>	4,793	1,154	3,638
1962	8,472	2,514 <sup>1</sup>	5,958	1,478	4,480
1967	10,363	2,908	7,455	1,946	5,509
1972	12,008	2,771	9,237	2,487	6,750
1977	13,311	2,720	10,591	2,903	7,688
1978	13,471	2,747	10,724	2,966	7,758
1979	13,652	2,708	10,944	3,072	7,871
1980	13,807 <sup>2</sup>	2,760 <sup>2</sup>	11,047	3,106	7,941
1981	13,646 <sup>2</sup>	2,729 <sup>2</sup>	10,917	3,087	7,830
1982	13,546 <sup>2</sup>	2,712 <sup>2</sup>	10,829	3,083	7,746
1983	13,623 <sup>2</sup>	2,738 <sup>2</sup>	10,885	3,116	7,769
1984	13,945 <sup>2</sup>	2,802 <sup>2</sup>	11,143	3,177	7,966
1985	14,229 <sup>2</sup>	2,877 <sup>2</sup>	11,352	3,255	8,097
1986	14,778 <sup>2</sup>	2,875 <sup>2</sup>	11,853	3,437	8,415
<b>Full-Time Equivalent Employment Per 10,000 Population</b>					
1952	422.8	166.3 <sup>1</sup>	256.5	61.3	195.3
1957	421.2	141.2 <sup>1</sup>	280.0	67.4	212.5
1962	455.8	135.2 <sup>1</sup>	320.5	79.5	241.0
1967	525.9	147.6	378.3	98.8	279.6
1972	578.7	133.6	445.2	119.9	325.3
1977	615.3	125.7	489.6	134.2	355.4
1978	617.8	126.0	491.8	136.0	355.8
1979	620.3	123.0	497.2	139.6	357.6
1980	609.6 <sup>2</sup>	121.9 <sup>2</sup>	487.7	137.1	350.5
1981	595.1 <sup>2</sup>	119.0 <sup>2</sup>	476.1	134.6	341.4
1982	585.1 <sup>2</sup>	117.1 <sup>2</sup>	467.7	133.2	334.6
1983	582.2 <sup>2</sup>	117.0 <sup>2</sup>	465.2	133.2	332.0
1984	590.5 <sup>2</sup>	118.6 <sup>2</sup>	471.8	134.5	337.3
1985	596.0 <sup>2</sup>	120.5 <sup>2</sup>	475.5	136.3	339.2
1986	610.9 <sup>2</sup>	119.3 <sup>2</sup>	491.7	142.6	349.1

<sup>1</sup>As of June 30; paid employment rather than full-time equivalent employment.

<sup>2</sup>Full-time equivalent federal employment figures are no longer available in the *Public Employment* publication cited below. 1980-86 federal figures were based upon the 1974-79 average ratio of full-time equivalent employment to all employment (0.9524).

Sources: ACIR staff compilation from U.S. Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970*, Part 2, U.S. G.P.O., September 1975, p. 1102; U.S. Bureau of the Census, *Public Employment in [year]*, Tables 1 and 2.

Table 84

**FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS  
PER 10,000 POPULATION, BY REGION AND STATE, SELECTED YEARS 1957-86<sup>1</sup>  
(with Federal employment exhibit)**

Region and State	Full-time Equivalent State-Local Employees Per 10,000 Population										
	1986	1985	1984	1983	1982	1981	1978	1972	1967	1962	1957
<b>United States</b>	492	476	472	465	468	476	492	445	378	321	280 <sup>2</sup>
<b>Exhibit: Federal Employment<sup>3</sup></b>	119	121	119	117	117	119	126	134	148	135	141
<b>New England</b>											
Connecticut	472	451	441	431	437	450	434	404	347	295	277
Maine	475	462	453	451	447	451	452	444	359	302	262
Massachusetts	480	457	442	446	444	471	478	448	377	339	316
New Hampshire	458	435	432	419	418	433	445	422	339	296	273
Rhode Island	440	436	465	465	456	463	471	422	349	294	257
Vermont	481	474	464	458	468	475	485	500	366	321	268
<b>Mideast</b>											
Delaware	524	514	505	507	521	530	541	536	405	334	267
Washington, DC	817	785	763	735	730	717	734	664	470	348	262
Maryland	500	476	491	498	513	513	549	473	385	317	260
New Jersey	497	485	480	478	482	490	490	415	326	292	265
New York	609	589	563	551	546	543	518	519	443	373	350
Pennsylvania	390	379	381	383	386	397	404	380	316	270	227
<b>Great Lakes</b>											
Illinois	446	435	425	421	425	439	447	414	352	300	253
Indiana	467	447	440	435	434	446	449	408	362	315	262
Michigan	485	459	446	432	431	442	487	428	376	321	279
Ohio	453	435	431	429	424	434	436	400	332	295	260
Wisconsin	505	471	473	451	449	466	467	451	374	318	253
<b>Plains</b>											
Iowa	555	510	493	489	489	494	504	439	393	335	292
Kansas	564	537	524	523	530	540	535	478	420	359	320
Minnesota	471	468	461	468	458	488	491	465	385	325	285
Missouri	440	437	438	432	446	450	456	417	350	286	250
Nebraska	591	565	564	581	565	579	591	526	424	361	314
North Dakota	540	503	521	500	501	499	493	474	403	343	281
South Dakota	507	495	495	483	494	502	515	475	427	330	296
<b>Southeast</b>											
Alabama	497	486	481	484	481	484	501	427	340	279	259
Arkansas	462	454	452	445	453	452	449	396	338	271	248
Florida	454	444	445	438	449	453	511	491	414	341	309
Georgia	540	534	525	542	535	525	548	486	365	303	272
Kentucky	445	428	425	410	406	413	437	389	333	265	230
Louisiana	527	530	528	518	515	509	524	484	402	356	320
Mississippi	525	528	518	500	496	502	508	468	354	292	260
North Carolina	488	487	489	476	479	490	495	413	329	275	242
South Carolina	527	504	497	481	488	499	557	451	324	271	255
Tennessee	474	459	461	454	460	476	492	465	374	305	264
Virginia	513	495	492	481	486	498	541	446	348	278	255
West Virginia	497	500	489	482	485	489	498	471	372	304	227
<b>Southwest</b>											
Arizona	486	458	458	451	472	491	557	529	408	338	283
New Mexico	564	559	560	566	564	578	560	558	432	328	298
Oklahoma	524	509	511	515	530	527	505	466	400	321	301
Texas	495	490	488	473	476	478	500	451	357	307	264
<b>Rocky Mountain</b>											
Colorado	529	488	482	477	490	507	564	526	462	373	312
Idaho	506	470	457	455	468	480	515	498	395	345	306
Montana	541	525	537	518	530	546	582	513	414	357	314
Utah	481	452	450	431	444	439	495	520	405	346	283
Wyoming	707	695	677	661	659	653	611	678	567	446	368
<b>Far West</b>											
California	461	436	447	438	444	458	489	477	408	367	334
Nevada	497	489	481	473	480	497	602	597	468	382	341
Oregon	501	485	486	483	486	504	539	502	423	390	321
Washington	498	474	471	451	454	466	512	500	438	366	324
Alaska	770	799	793	814	820	803	725	722	468	347	206
Hawaii	502	479	476	480	498	496	520	524	432	325	323

<sup>1</sup>Number of employees are as of October for all years except 1957 which is as of April.

<sup>2</sup>U.S. average for 1957 excludes Alaska and Hawaii (prior to statehood).

<sup>3</sup>Full-time equivalent federal civilian employees. Published full-time equivalent figures for federal employees not available for 1980-86. Estimates based on average ratio of full-time equivalent employment to all employment (.9524) for 1974-79.

Sources: ACIR compilation from U.S. Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]*, (Table 12 in the 1986 edition).

## ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY REGION AND STATE, SELECTED YEARS 1957-86<sup>1</sup>

Region and State	1986	State Percent	State-Local Payroll as Percent of State Personal Income							
	State-Local Payroll as a Percent of State Personal Income	Related to U.S. Average (U.S. = 100)	1985	1984	1981	1978	1975	1972	1967	1957
<b>United States</b>	<b>7.9%</b>	<b>100</b>	<b>7.7%</b>	<b>7.6%</b>	<b>7.6%</b>	<b>8.5%</b>	<b>9.2%</b>	<b>9.2%</b>	<b>8.0%</b>	<b>5.6%<sup>2</sup></b>
<b>New England</b>	<b>6.5</b>	<b>82</b>	<b>6.4</b>	<b>6.3</b>	<b>6.6</b>	<b>8.0</b>	<b>8.5</b>	<b>8.8</b>	<b>7.3</b>	<b>5.0</b>
Connecticut	6.1	77	6.0	5.9	5.6	6.7	7.1	7.7	6.4	4.4
Maine	7.2	91	7.1	7.1	7.2	7.9	8.5	9.2	7.7	4.9
Massachusetts	6.5	83	6.5	6.2	0.7	8.4	8.9	8.9	7.4	5.6
New Hampshire	5.7	72	5.5	5.5	6.1	7.2	7.8	8.0	6.7	4.8
Rhode Island	7.5	96	7.6	8.1	8.2	8.9	8.9	8.6	7.0	4.7
Vermont	7.2	92	7.5	7.4	7.4	8.8	9.8	10.7	8.4	5.6
<b>Mideast</b>	<b>8.0</b>	<b>102</b>	<b>8.0</b>	<b>7.8</b>	<b>7.9</b>	<b>9.6</b>	<b>9.8</b>	<b>9.4</b>	<b>7.5</b>	<b>4.9</b>
Delaware	7.8	100	7.8	7.6	7.9	8.2	8.2	8.4	6.8	4.1
Washington, DC <sup>3</sup>	12.9	164	12.8	12.5	12.3	14.7	14.1	11.6	8.8	5.0
Maryland	7.4	94	7.3	7.4	7.9	9.3	9.4	9.3	7.7	4.9
New Jersey	6.9	87	6.8	6.6	6.9	8.0	8.3	8.0	6.3	4.6
New York	9.5	121	9.5	9.3	9.1	9.9	11.1	11.1	9.1	6.3
Pennsylvania	6.2	79	6.2	6.2	6.3	7.3	7.8	7.9	6.4	4.3
<b>Great Lakes</b>	<b>7.8</b>	<b>99</b>	<b>7.5</b>	<b>5.8</b>	<b>7.4</b>	<b>8.0</b>	<b>8.6</b>	<b>8.8</b>	<b>7.5</b>	<b>5.2</b>
Illinois	7.2	91	7.0	6.8	7.0	7.6	8.6	8.5	6.8	4.6
Indiana	7.3	94	7.2	7.1	6.9	7.2	7.5	7.7	7.4	5.2
Michigan	8.8	113	8.6	8.5	8.7	9.0	9.7	9.7	8.4	6.0
Ohio	7.3	93	7.1	0.6	6.8	7.2	7.7	7.8	6.6	4.6
Wisconsin	8.6	109	8.3	8.3	8.1	8.8	9.6	10.2	8.4	5.7
<b>Plains</b>	<b>7.8</b>	<b>99</b>	<b>7.6</b>	<b>7.4</b>	<b>7.4</b>	<b>8.4</b>	<b>8.7</b>	<b>8.9</b>	<b>8.4</b>	<b>6.1</b>
Iowa	8.3	106	8.3	8.4	7.7	8.2	8.6	8.6	8.0	5.5
Kansas	7.6	96	7.6	7.5	7.2	7.8	8.2	8.2	8.1	6.0
Minnesota	8.6	109	8.2	8.2	7.9	9.1	10.1	10.6	8.9	6.4
Missouri	6.6	84	6.4	6.5	6.3	7.2	8.1	7.9	6.9	4.7
Nebraska	8.5	108	8.1	8.4	8.4	9.1	8.8	8.8	8.1	6.0
North Dakota	9.5	121	9.2	0.8	9.0	8.5	8.0	9.1	9.7	7.3
South Dakota	7.7	97	7.6	7.8	7.6	8.8	9.1	9.1	9.3	6.5
<b>Southeast</b>	<b>7.7</b>	<b>98</b>	<b>7.7</b>	<b>7.5</b>	<b>7.5</b>	<b>8.5</b>	<b>8.6</b>	<b>8.5</b>	<b>8.0</b>	<b>5.9</b>
Alabama	8.5	108	8.8	8.4	8.1	9.4	8.8	8.5	8.1	6.1
Arkansas	7.4	94	7.4	7.1	7.0	7.4	7.6	7.2	7.6	5.7
Florida	6.8	86	6.6	6.7	6.5	8.3	9.0	8.7	8.3	5.6
Georgia	7.8	99	7.8	7.5	7.8	8.6	9.2	8.4	7.8	5.5
Kentucky	7.5	95	7.2	7.2	7.0	7.5	7.8	7.9	7.5	5.2
Louisiana	8.7	111	8.7	8.4	7.7	8.2	9.3	9.5	9.0	7.1
Mississippi	8.7	111	8.9	8.3	8.1	8.7	9.2	9.1	8.5	6.7
North Carolina	8.0	102	8.4	7.9	8.1	8.7	8.5	8.5	7.9	6.0
South Carolina	8.8	113	8.6	8.2	8.4	9.5	8.9	8.8	7.4	5.9
Tennessee	7.5	96	7.6	7.5	7.8	8.4	8.5	8.6	8.2	5.8
Virginia	7.1	90	7.0	7.0	7.2	8.4	8.6	8.3	7.3	5.2
West Virginia	9.0	114	8.8	8.6	8.3	8.7	8.4	8.9	8.5	5.6
<b>Southwest</b>	<b>8.1</b>	<b>103</b>	<b>7.8</b>	<b>7.7</b>	<b>7.3</b>	<b>9.1</b>	<b>9.8</b>	<b>9.6</b>	<b>9.1</b>	<b>6.2</b>
Arizona	9.0	114	8.8	8.6	9.3	10.7	11.4	10.5	10.7	6.8
New Mexico	9.9	126	10.0	10.1	9.8	10.5	11.4	11.3	10.5	6.6
Oklahoma	8.1	103	7.8	7.5	7.0	7.6	8.1	8.3	7.9	6.2
Texas	7.7	98	7.5	7.4	6.9	7.7	8.4	8.2	7.4	5.3
<b>Rocky Mountain</b>	<b>8.9</b>	<b>114</b>	<b>8.6</b>	<b>8.5</b>	<b>8.2</b>	<b>9.5</b>	<b>10.1</b>	<b>10.1</b>	<b>9.8</b>	<b>6.4</b>
Colorado	8.5	108	7.9	7.6	7.8	9.8	10.3	9.4	9.4	6.0
Idaho	8.3	106	8.0	8.1	7.8	8.6	9.3	9.0	8.9	6.2
Montana	9.4	120	9.9	10.1	8.9	10.4	10.5	10.0	9.2	6.4
Utah	9.1	115	9.2	9.0	8.3	9.9	9.8	10.8	9.9	6.2
Wyoming	12.5	159	11.7	11.9	9.6	9.0	10.5	11.5	11.5	7.0
<b>Far West*</b>	<b>8.6</b>	<b>110</b>	<b>8.0</b>	<b>8.5</b>	<b>8.6</b>	<b>9.2</b>	<b>10.4</b>	<b>10.6</b>	<b>9.6</b>	<b>6.5</b>
California	8.1	102	7.9	8.0	8.0	9.1	10.9	10.9	9.7	6.5
Nevada	7.8	99	8.2	7.7	7.5	8.9	9.8	10.2	9.6	6.0
Oregon	8.8	112	8.7	8.7	8.9	9.5	10.8	10.7	9.8	6.9
Washington	8.3	106	8.3	8.2	8.2	9.3	10.1	10.7	9.1	6.5
Alaska	16.5	210	16.4	15.4	14.7	14.6	13.9	17.3	12.3	5.0 <sup>2</sup>
Hawaii	7.4	94	7.6	7.7	8.1	9.4	9.7	9.6	9.5	6.6 <sup>2</sup>

Note—Regional payrolls as percent of income are unweighted averages 1957-1980.

<sup>1</sup>Except for 1957, when the month of April was used, the estimated annual payroll is the payroll for the month of October multiplied by twelve. This attempt to report the annual earnings by multiplying the October earnings by 12 represents only an *estimate* of annual earnings because some employees, especially in education and natural resource functions, may only be paid 9 or 10 months per year.

<sup>2</sup>U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

<sup>3</sup>Although the District of Columbia is included in this table, it should not be directly compared to the totals for the several states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other cities and/or SMSA's.

<sup>4</sup>Excluding Alaska and Hawaii.

Sources: ACIR staff computations based on the U.S. Bureau of the Census, *Census of Governments*, various years; *Public Employment in [year]*, (Table 9 in 1986 edition); personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, August 1987 (see also, prior years).

**ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL  
EMPLOYEES, BY REGION AND STATE, INDEXED TO U.S. AVERAGE,  
SELECTED YEARS 1957-86<sup>1</sup>**

State and Region	1986										
	Estimated Average Annual Earnings	As a Percent of U.S. Average (U.S. = 100)	Earnings Indexed to U.S. Average (U.S. figures in current year dollars)								
			1985	1984	1982	1981	1976	1972	1967	1962	1957 <sup>2</sup>
<b>United States</b>	<b>\$24,108</b>	<b>100</b>	<b>\$22,620</b>	<b>\$21,336</b>	<b>\$19,044</b>	<b>\$17,568</b>	<b>\$12,252</b>	<b>\$9,480</b>	<b>\$6,816</b>	<b>\$5,304</b>	<b>\$4,032<sup>2</sup></b>
<b>New England</b>	<b>22,956</b>	<b>95</b>	<b>95</b>	<b>94</b>	<b>92</b>	<b>92</b>	<b>93</b>	<b>96</b>	<b>97</b>	<b>94</b>	<b>92</b>
Connecticut	26,136	108	107	108	98	96	102	110	110	108	112
Maine	19,620	81	82	82	82	82	81	83	84	82	78
Massachusetts	24,804	103	103	100	101	98	103	105	103	99	100
New Hampshire	20,652	86	83	83	81	82	86	87	89	87	84
Rhode Island	25,680	107	107	106	103	107	100	99	98	95	89
Vermont	20,844	86	85	86	85	84	85	91	95	91	86
<b>Mideast</b>	<b>26,160</b>	<b>109</b>	<b>109</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>110</b>	<b>107</b>	<b>103</b>	<b>104</b>	<b>106</b>
Delaware	22,680	94	95	94	95	93	94	90	89	92	96
Washington, DC	31,128	129	131	131	132	133	137	110	110	115	117
Maryland	26,004	108	108	105	105	105	105	107	101	99	101
New Jersey	26,160	109	107	105	104	104	107	112	107	108	110
New York	27,468	114	116	116	113	114	117	121	113	113	115
Pennsylvania	23,520	98	98	98	99	99	100	101	96	93	98
<b>Great Lakes</b>	<b>24,792</b>	<b>103</b>	<b>101</b>	<b>102</b>	<b>105</b>	<b>104</b>	<b>103</b>	<b>105</b>	<b>103</b>	<b>104</b>	<b>107</b>
Illinois	25,980	108	104	106	112	109	110	113	107	112	113
Indiana	21,456	89	88	89	90	89	87	89	96	97	99
Michigan	28,644	119	114	117	120	122	116	121	115	110	115
Ohio	23,136	96	95	95	97	94	98	96	95	96	100
Wisconsin	24,744	103	102	104	104	105	101	105	104	103	109
<b>Plains</b>	<b>21,938</b>	<b>91</b>	<b>90</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>90</b>	<b>87</b>	<b>89</b>	<b>90</b>	<b>89</b>
Iowa	21,984	91	91	93	94	95	94	92	93	90	87
Kansas	20,352	84	86	88	85	85	85	83	85	88	87
Minnesota	28,176	117	109	112	112	102	104	105	105	105	103
Missouri	21,192	88	86	86	84	82	87	87	89	88	87
Nebraska	20,376	85	84	86	87	88	84	81	85	84	85
North Dakota	23,172	96	97	96	103	105	92	84	88	91	90
South Dakota	18,312	76	76	79	79	80	83	78	81	82	83
<b>Southeast</b>	<b>19,581</b>	<b>81</b>	<b>82</b>	<b>81</b>	<b>81</b>	<b>82</b>	<b>80</b>	<b>78</b>	<b>80</b>	<b>79</b>	<b>78</b>
Alabama	19,824	82	85	83	81	81	79	74	77	74	79
Arkansas	18,048	75	75	74	73	74	72	68	72	70	67
Florida	22,128	92	90	92	90	88	91	92	88	86	85
Georgia	19,800	82	81	79	79	79	78	75	80	75	73
Kentucky	19,404	80	81	83	84	86	81	80	81	85	79
Louisiana	18,696	78	82	82	84	85	77	77	82	81	91
Mississippi	16,272	67	69	67	68	71	71	67	67	67	64
North Carolina	20,928	87	88	85	82	84	85	87	88	91	82
South Carolina	19,368	80	80	79	79	81	77	76	76	75	68
Tennessee	19,344	80	82	82	86	83	78	75	79	77	77
Virginia	21,888	91	91	91	91	90	87	89	89	87	85
West Virginia	19,272	80	79	80	80	82	82	75	81	81	91
<b>Southwest</b>	<b>21,972</b>	<b>91</b>	<b>93</b>	<b>92</b>	<b>94</b>	<b>92</b>	<b>89</b>	<b>84</b>	<b>89</b>	<b>92</b>	<b>94</b>
Arizona	26,040	108	109	107	109	109	104	101	106	107	107
New Mexico	20,688	86	87	89	90	88	86	79	87	93	95
Oklahoma	19,704	82	83	81	84	81	78	74	79	82	85
Texas	21,456	89	91	92	91	91	87	82	85	86	90
<b>Rocky Mountain</b>	<b>22,174</b>	<b>92</b>	<b>95</b>	<b>97</b>	<b>97</b>	<b>96</b>	<b>91</b>	<b>86</b>	<b>91</b>	<b>93</b>	<b>94</b>
Colorado	25,272	105	107	105	101	105	101	94	93	98	95
Idaho	19,284	80	84	86	87	87	83	77	85	84	87
Montana	21,312	88	91	97	99	92	93	87	91	97	99
Utah	21,552	89	95	94	96	94	88	89	94	94	94
Wyoming	23,448	97	99	102	104	104	91	83	90	93	97
<b>Far West<sup>3</sup></b>	<b>28,012</b>	<b>116</b>	<b>111</b>	<b>113</b>	<b>114</b>	<b>114</b>	<b>113</b>	<b>108</b>	<b>112</b>	<b>112</b>	<b>111</b>
California	30,996	129	127	126	126	128	126	124	129	130	125
Nevada	25,116	104	105	109	114	106	106	103	107	105	109
Oregon	24,048	100	101	104	104	106	104	101	104	104	103
Washington	26,004	108	110	113	113	118	115	104	110	110	108
Alaska <sup>2</sup>	39,300	163	166	163	164	164	161	144	145	152	160
Hawaii <sup>2</sup>	22,608	94	99	99	105	105	114	103	106	114	104

Note—Regional totals are unweighted averages. Although the District of Columbia is included in this table, it should not be directly compared to the totals for the several states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other cities and/or SMSA's.

<sup>1</sup>Estimated annual earnings are the average earnings for the month of October multiplied by twelve for all years except 1957. For 1957 the month of April was used. This attempt to report the annual earnings by multiplying the October earnings by 12 represents only an *estimate* of annual earnings because some employees, especially in education and natural resource functions, may only be paid 9 or 10 months per year.

<sup>2</sup>U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

<sup>3</sup>Excluding Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Census of Governments*, various years; *Public Employment in 1986*, Table 9. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.



**STATE PER CAPITA PERSONAL INCOME INDEXED TO U.S. AVERAGE,  
BY REGION AND STATE, SELECTED YEARS 1929-87**

Region and State	Per Capita Personal Income 1987	State Income Indexed to U.S. Average (U.S. averages in current year dollars)									
		1987	1986	1984	1979	1974	1964	1954	1944	1934	1929
<b>U.S. Average<sup>1</sup></b>	<b>\$15,340</b>	<b>\$15,340</b>	<b>\$14,641</b>	<b>\$13,114</b>	<b>\$8,651</b>	<b>\$5,448</b>	<b>\$2,592</b>	<b>\$1,781</b>	<b>\$1,186</b>	<b>\$425</b>	<b>\$697</b>
<b>New England</b>	<b>18,329</b>	<b>119</b>	<b>117</b>	<b>113</b>	<b>103</b>	<b>97</b>	<b>99</b>	<b>98</b>	<b>101</b>	<b>123</b>	<b>112</b>
Connecticut	20,980	137	134	128	118	119	125	129	134	155	146
Maine	13,720	89	87	86	80	82	83	79	91	98	85
Massachusetts	18,926	123	121	116	104	105	109	106	109	146	130
New Hampshire	17,133	112	109	106	95	95	92	92	88	113	98
Rhode Island	15,355	100	100	100	95	99	102	105	106	141	124
Vermont	14,061	92	91	86	84	84	82	78	78	87	89
<b>Mideast</b>	<b>17,538</b>	<b>114</b>	<b>113</b>	<b>111</b>	<b>106</b>	<b>116</b>	<b>117</b>	<b>120</b>	<b>122</b>	<b>150</b>	<b>141</b>
Delaware	16,238	106	103	103	105	115	123	130	124	148	145
Washington, DC	20,303	132	132	129	127	138	131	136	131	218	181
Maryland	17,722	116	115	113	108	108	107	106	111	123	111
New Jersey	20,067	131	127	122	113	117	120	125	131	137	132
New York	18,055	118	117	114	106	115	122	121	129	162	165
Pennsylvania	14,997	98	97	97	98	101	101	101	104	114	110
<b>Great Lakes</b>	<b>15,134</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>105</b>	<b>104</b>	<b>105</b>	<b>108</b>	<b>107</b>	<b>102</b>	<b>109</b>
Illinois	16,347	107	106	107	113	117	117	121	117	120	136
Indiana	13,834	90	90	91	96	97	99	101	100	84	87
Michigan	15,330	100	101	99	107	109	109	114	116	107	113
Ohio	14,543	95	95	95	100	102	103	110	111	108	111
Wisconsin	14,659	96	95	96	100	96	97	96	93	90	97
<b>Plains</b>	<b>14,684</b>	<b>96</b>	<b>96</b>	<b>96</b>	<b>99</b>	<b>94</b>	<b>88</b>	<b>90</b>	<b>87</b>	<b>64</b>	<b>76</b>
Iowa	14,191	93	91	92	101	98	93	97	82	63	82
Kansas	14,952	97	100	100	106	99	96	99	97	67	76
Minnesota	15,783	103	102	102	103	100	92	94	84	85	85
Missouri	14,537	95	94	95	95	93	96	96	90	87	89
Nebraska	14,341	93	94	95	98	90	90	94	90	60	84
North Dakota	13,061	85	85	89	93	102	78	70	84	42	53
South Dakota	12,511	82	81	82	87	78	71	78	80	42	59
<b>Southeast</b>	<b>13,307</b>	<b>87</b>	<b>87</b>	<b>87</b>	<b>86</b>	<b>83</b>	<b>74</b>	<b>69</b>	<b>67</b>	<b>57</b>	<b>53</b>
Alabama	11,780	77	77	77	79	77	71	62	62	39	46
Arkansas	11,343	74	76	76	77	79	69	58	56	42	43
Florida	15,241	99	100	99	95	96	87	85	91	80	74
Georgia	14,098	92	92	90	85	86	78	71	70	57	50
Kentucky	11,950	78	77	79	82	82	74	71	64	54	56
Louisiana	11,362	74	76	84	86	79	76	75	74	61	59
Mississippi	10,204	67	66	68	70	69	59	51	53	39	41
North Carolina	13,155	86	85	84	82	85	75	69	64	58	48
South Carolina	11,858	77	77	77	78	78	67	63	61	48	38
Tennessee	12,738	83	82	81	82	83	74	68	72	57	54
Virginia	16,322	106	105	104	98	97	88	84	75	74	62
West Virginia	10,959	71	72	75	82	81	75	69	69	74	66
<b>Southwest</b>	<b>13,512</b>	<b>88</b>	<b>90</b>	<b>95</b>	<b>96</b>	<b>85</b>	<b>84</b>	<b>85</b>	<b>81</b>	<b>67</b>	<b>69</b>
Arizona	14,030	91	92	92	93	92	87	91	87	83	84
New Mexico	11,673	76	78	79	83	76	79	73	73	57	58
Oklahoma	12,520	82	84	90	93	84	83	81	79	58	65
Texas	13,764	90	92	98	98	88	87	90	87	67	68
<b>Rocky Mountain</b>	<b>13,631</b>	<b>89</b>	<b>90</b>	<b>93</b>	<b>96</b>	<b>91</b>	<b>90</b>	<b>93</b>	<b>94</b>	<b>86</b>	<b>84</b>
Colorado	15,862	103	104	108	105	98	97	96	89	87	91
Idaho	11,820	77	77	80	85	91	83	84	90	89	72
Montana	12,255	80	81	83	87	88	87	97	98	85	85
Utah	11,246	73	75	76	82	82	88	87	89	74	80
Wyoming	12,759	83	87	95	114	95	95	102	103	95	96
<b>Far West<sup>2</sup></b>	<b>17,048</b>	<b>111</b>	<b>112</b>	<b>112</b>	<b>113</b>	<b>106</b>	<b>111</b>	<b>118</b>	<b>126</b>	<b>118</b>	<b>117</b>
California	17,661	115	115	116	115	110	120	122	132	140	142
Nevada	15,958	104	105	105	115	112	120	137	124	126	125
Oregon	13,887	91	91	92	100	97	99	102	119	104	97
Washington	15,444	101	103	101	109	104	106	112	129	104	107
Alaska	17,886	117	122	137	134	129	116	129	n.a.	n.a.	n.a.
Hawaii	15,366	100	102	101	106	108	108	101	104	n.a.	n.a.

n.a.—not available

Note—Regional averages prior to 1979 are unweighted averages.

<sup>1</sup>Includes Alaska and Hawaii since 1964 but not in earlier years. U.S. average per capita income figures for each year as listed rather than the index figure (U.S. = 100).<sup>2</sup>Excluding Alaska and Hawaii.Sources: ACIR staff compilation and calculations based upon U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, August 1987, p. 24; *Survey*, prior years. Figures for 1987 from Bureau of Economic Analysis news release dated April 20, 1988 (BEA 88-14), Table 1.

## STATE BUDGET CYCLE AND FISCAL YEAR SCHEDULE

### ANNUAL LEGISLATIVE SESSIONS AND ANNUAL BUDGET CYCLES

Alabama	Delaware	Maryland	New Jersey	South Carolina
Alaska	Georgia	Massachusetts	New Mexico	South Dakota
Arizona	Idaho	Michigan	New York	Tennessee <sup>1</sup>
California	Illinois	Mississippi	Oklahoma	Utah
Colorado	Kansas	Missouri	Pennsylvania	West Virginia
Connecticut	Louisiana	Nebraska	Rhode Island	

### BIENNIAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLES

Arkansas	Montana	North Carolina <sup>1,2</sup>	Oregon <sup>3</sup>	Texas <sup>3</sup>
Kentucky <sup>4</sup>	Nevada	North Dakota <sup>3</sup>		

### ANNUAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLE

Florida	Iowa	New Hampshire	Virginia <sup>4</sup>	Wisconsin
Hawaii	Maine	Ohio	Washington <sup>2</sup>	Wyoming <sup>4</sup>
Indiana	Minnesota <sup>1</sup>	Vermont <sup>5</sup>		

NOTE—Unless otherwise noted, biennial budget states make appropriations for each fiscal year separately and begin their two-year budget cycles in odd-numbered years.

<sup>1</sup>Technically a biennial session, but in practice meets annually.

<sup>2</sup>Appropriations are made for the biennium, but reviewed annually.

<sup>3</sup>Appropriations are made for the biennium.

<sup>4</sup>Biennial budget cycle begins in even-numbered years.

<sup>5</sup>In 1979 language was included in the appropriations bill allowing the governor to submit an annual or biennial budget depending on the discretion of the governor.

## STATE FISCAL YEAR SCHEDULE

**All state fiscal years begin on July 1 except for Alabama (October 1), Michigan (October 1), New York (April 1) and Texas (September 1).**

---

NOTE: Since 1969, ten states have changed their budgeting cycle. Hawaii, Vermont and Florida, have all changed from annual to biennial budgets. In that same time, Connecticut, Idaho, Illinois, Missouri and Nebraska have all gone from biennial to annual budgets. Indiana experimented with annual operating budgets in fiscal years 1975-76 and 1976-77, but operated with a biennial capital and highway budget. It returned to full biennial budgeting in 1977.

Currently, 29 states have annual budgets and, of course, annual legislative sessions. Another eight states have biennial budgets with biennial sessions, and thus lack any opportunity for annual changes or revisions. (The exception is Oregon, whose joint Ways and Means committees meet during the interim as the Emergency Board, a constitutional board with authority over supplemental appropriations, federal funds, and transfers.) The remaining 13 states have biennial budgets, but meet annually. This last group has some review of the budget annually, but it varies from full reviews to occasional amendments.

Of those states with biennial budgets, only North Carolina, North Dakota, Oregon, Texas, Washington and Wyoming actually make appropriations for the full biennium rather than by fiscal year, and North Carolina, Washington and Wyoming review the budget for possible changes annually.

Source: National Conference of State Legislatures, Denver, CO.

Table 89

**BALANCED BUDGET REQUIREMENTS, BY REGION AND STATE, 1984**

(explanation of table at end of next page)

Region and State	Category I Statutory or Constitutional? ( ) = number of points		Category II Nature of Requirement ( ) = number of points					Degree of Stringency Scale (high=10; low=1)
	(1)	(2)	(1)	(2)	(4)	(6)	(8)	
	Statutory	Constitutional	Governor Only has to Submit a Balanced Budget	Legislature Only has to Pass a Balanced Budget	May Carry Over a Deficit but Must be Corrected in Next Fiscal Year	State Cannot Carry Over a Deficit Into Next Biennium	State Cannot Carry Over a Deficit Into Next Fiscal Year	
<b>New England</b>								
Connecticut	X		S*	S	S			5
Maine	X						S	9
Massachusetts		X	C					3
New Hampshire	X		S					2
Rhode Island		X					C	10
Vermont					No Requirement*			0
<b>Midwest</b>								
Delaware		X					C*	10
Maryland		X	C	C	C			6
New Jersey		X					C	10
New York		X	C					3
Pennsylvania	X	X	S,C	S	S,C			6
<b>Great Lakes</b>								
Illinois		X	C	C				4
Indiana		X					C*	10
Michigan		X			C			6
Ohio	X	X					S,C	10
Wisconsin		X			C*			6
<b>Plains</b>								
Iowa		X					C	10
Kansas		X					C	10
Minnesota	X	X				S,C		8
Missouri		X					C	10
Nebraska		X					C	10
North Dakota		X				C		8
South Dakota	X	X					S,C	10
<b>Southeast</b>								
Alabama		X					C	10
Arkansas	X						S	9
Florida	X	X					S,C	10
Georgia		X					C	10
Kentucky	X	X				C*	S	10
Louisiana		X		C				4
Mississippi	X						S	9
North Carolina	X	X					S,C	10
South Carolina	X	X			S,C		C	10
Tennessee		X			C		C	10
Virginia	X	X					S,C	8
West Virginia		X					C*	10

<b>Southwest</b>									
Arizona		X						C	10
New Mexico		X						C	10
Oklahoma		X						C	10
Texas		X			C			C	8
<b>Rocky Mountain</b>									
Colorado		X						C	10
Idaho		X						C	10
Montana		X			C			C	10
Utah	X	X						S,C	10
Wyoming		X						C	8
<b>Far West</b>									
California		X		C				C*	6
Nevada	X	X		S		C			4
Oregon	X	X		S				C	8
Washington	X	X						S,C	8
Alaska	X	X		S				C	6
Hawaii	X	X		S,C				C	10

**NOTE:** The following states have a balanced budget relating to constitutional debt limitations (debt limit in parenthesis): Alaska (\$350,000), Arizona (\$350,000), Colorado (\$100,000), Iowa (\$250,000), Kansas (\$1,000,000), Kentucky (\$500,000), Missouri (\$100,000), Nebraska (\$100,000), New Jersey (1% of appropriations), New Mexico (\$200,000), Ohio (\$150,000), Oklahoma (\$500,000), Rhode Island (\$50,000), South Dakota (\$100,000), Texas (\$200,000), and Utah (1.5% of taxable property value).

**CALIFORNIA:** Article XVI, Sec. 1, requires that the legislature shall not, in any manner, create a debt in excess of \$300,000 without a vote of the people. This section has been interpreted to allow a carry-over deficit, as long as the deficit is repaid within "a short period of time."

**CONNECTICUT:** If revenues are deficient by 5% due to lower than projected revenue collections after the budget has been passed, the General Assembly must approve expenditure cuts. (Statute 4-85; Subsection C)

**DELAWARE:** "No appropriation, supplemental appropriation or budget act shall cause the aggregate State General Fund appropriations enacted for any given fiscal year to exceed 98 percent of the estimated State General Fund revenue for such fiscal year from all sources, including estimated unencumbered funds remaining at the end of the previous fiscal year . . ." (Const. Art. VIII, Sec. 6) The state provides for this 2 Percent Fund and a 5 percent Budget Reserve Account to be used for an unanticipated deficit. There are no provisions in the Constitution that call for specific action if a projected deficit exceeds 7 percent of general fund revenues.

**INDIANA:** "No law shall authorize any debt to be contracted, on behalf of the state, except in the following cases: To meet casual deficits in the revenue . . ." (Const. Art. 10, Sec. 5)

**KENTUCKY:** Agencies must set aside 2.5% of their budget each year in the event of a revenue shortfall (KRS 48.120).

**VERMONT:** Governor is statutorily required to submit recommendation to alleviate deficits from previous years in his or her budget request. There is no requirement that the governor must submit a balanced budget.

**WEST VIRGINIA:** "No debt shall be contracted by this state except to meet casual deficits in the revenue . . ." (Const. Art. X, Sec.4)

**WISCONSIN:** Section S20.004 of Wisconsin statutes requires that no bill may be passed if the bill will cause the General Fund balances at the end of the biennium to be less than one percent of total General Fund appropriation.

**Explanation of Table:** The degree of stringency index is based on the number of points each state can receive for its requirement, as noted above each of the "Nature of the Requirement" columns. In cases where a state had more than three features incorporated in its requirement, only the highest for each category is counted. For example, in a case where a state had a requirement that the Governor has to submit a balanced budget, and a requirement that the legislature has to pass a balanced budget, it would only receive 2 points for the latter, not 2 points in addition for the former [see Category II]. If that state's requirement was both statutory (1 point) and constitutional (2 points), it would only receive the 2 points for the latter [see Category I]. Such a (hypothetical) state would receive a total of 4 points. The weights assigned to different features are based on the subjective judgment of the ACIR staff.

Source: ACIR staff compilation based on 1984 surveys of executive and legislative fiscal directors, and *Limitations on State Deficits*, Council of State Governments, Lexington,

Table 90  
**RESTRICTIONS ON STATE AND LOCAL GOVERNMENT  
 TAX AND EXPENDITURE POWERS**

(October 1985)

**State-Imposed Limits on Local Governments**

<b>States</b>	<b>Overall Property Tax Rate Limit</b>	<b>Specific Property Tax Rate Limit</b>	<b>Property Tax Levy Limit</b>	<b>General Revenue Limit</b>	<b>General Expenditure Limit</b>	<b>Limits on Assessment Increases</b>	<b>Full Disclosure</b>	<b>Limits on State Govern- ments</b>
Total Number	12	31	22	6	6	7	14	18
Alabama	CMSA	CMSB						
Alaska	CMSD		CMD					Const.A
Arizona			CMA		CMSA	CMSA		Const.A
Arkansas		CMSB	CMSA'					
California	CMSA				CMSA	CMSA		Const.A
Colorado		CSB	CMB		SD		CMSA	Stat.D
Connecticut								
Delaware		SD	CA'					
Washington, DC							C	
Florida	CMA	CMSB					CMSD	
Georgia		SB						
Hawaii							CD	Const.A
Idaho		CMSB	CMSA					Stat.A
Illinois		CMSB	CMSA				CMSA	
Indiana			CMSA					
Iowa		CMB				CMSA	CMSB	
Kansas		3	CMD		SD			
Kentucky	CMSB	CMSA					CMSA	
Louisiana		CMSD	CMSA'					Stat.A
Maine								
Maryland				CMA		CMD	CMD	
Massachusetts			CMSA					
Michigan	CSB	MB	CMSA				CMSA	Const.A
Minnesota		CMSB	CMSD	MB	SD			
Mississippi		CMSB	CMSA	CMSA				
Missouri		CMSB		CMSA				Const.A
Montana		CMSB					CMSD	Stat.A
Nebraska		CMSB		CMSA <sup>5</sup>				
Nevada	CMSB	SB	CMD					Stat.A
New Hampshire								
New Jersey			CD		MSD			
New Mexico	CMSB	CMSB	CMSA			CMSA		
New York		CMSB				CMA <sup>2</sup>		
North Carolina		CMD						
North Dakota			CMSA					
Ohio	CMSB		CMSD'					
Oklahoma	CMSB	CMSB						
Oregon			CMSB			CMSA		Stat.A
Pennsylvania		CMSB <sup>4</sup>						
Rhode Island			M				M	Stat.D
South Carolina								Stat.A
South Dakota		CMSB						
Tennessee							CMSA	Const.A
Texas		CMSD					CMSA	Const.A
Utah		CMSB						Stat.A
Vermont								
Virginia							CMD	
Washington	CMSD	CMSD	CMSD	SD				Stat.A
West Virginia	CMSB	CMSB						
Wisconsin		CMSB						
Wyoming		CMSA						
C-County		M-Municipal		S-School District		Const.—Constitutional		
B-Enacted before 1970		D-1970 to 1977		A-1978 and after		Stat.-Statutory		

See notes on next page.

<sup>1</sup>Limits follow reassessment.

<sup>2</sup>Applicable to only New York City and Nassau County.

<sup>3</sup>Only for selected districts (Fire, Library, Cemetery, etc.) <sup>4</sup>Jurisdictions with home rule charters are not subject to limits.

<sup>5</sup>Expires December 31, 1984.

Source: ACIR staff compilation based on surveys of state revenue departments, October 1985. See next page for explanation of column headings.

**RESTRICTIONS ON STATE AND LOCAL GOVERNMENT  
TAX AND EXPENDITURE POWERS  
(October 1985)**

**Explanation of Column Headings**

**Overall Property Tax Rate Limit:**-refers to the maximum rate that may be applied against the assessed value of property without a vote of the local electorate. The rate is usually expressed as millions per dollar of assessed value. The overall limit refers to the *aggregate* tax rate of all local governments-municipal, county, school districts, and special districts (if applicable).

**Specific Property Tax Rate Limit:**-same as above, except the specific rate limit refers to limits on individual types of local governments (i.e., *separate* limits for cities, counties, etc.) or limits on narrowly defined services (excluding debt).

**Property Tax Levy Limit:**—refers to the maximum revenue that a jurisdiction can raise from the property tax. This is typically enacted as an allowed annual percentage increase in the property tax levy.

**General Revenue Limit:**—refers to the total amount of revenue, both from property and nonproperty tax sources, that a local government is allowed to collect during a fiscal year.

**General Expenditure Limit:**-refers to the maximum amount that a jurisdiction can either appropriate or spend during a fiscal year. This is usually legislated as an allowed annual percentage increase in operating expenses.

**Limits on Assessment Increases:**-by limiting increases in assessments, taxpayers are protected from escalating tax bills caused by appreciating property values. This forces local governments to increase tax rates for needed additional revenue, rather than rely on this automatic revenue windfall caused by rising property values.

**Full Disclosure or Truth-in-Property Taxation:**—refers to a procedure designed to promote public discussion and political accountability requiring local governing bodies to advertise and hold public hearings on proposed tax rate increases.

Table 91  
STATE CONSTITUTIONAL LIMITATIONS ON  
STATE BORROWING, 1986

State	Legislative Borrowing Power Limits				Exceptions to Limits			Per Capita Total State Debt 1985
	No Limitation	For Casual Deficits or Extraordinary Expenses Only	For Any Other Purpose	Referendum Required To Create Debt	Limit May Be Exceeded:			
					Referendum Required To Exceed Limit	For Refunding	For Defense of State or Nation	
United States								\$089.92
Alabama		\$300,000(1)	(1)	(1)		X	X(2)	805.73
Alaska	X			X		X(31)	X(3)	10,925.34
Arizona		350,999					X(32)	214.59
Arkansas				X		X		349.60
California			\$300,000		X(4)		X	609.01
Colorado		100,000	50,999		X(5)		X	470.59
Connecticut	X		(7)				X(6)	2,012.97
Delaware	X(8)					X	X	2,944.57
Florida			(9)	X(4)		X		441.18
Georgia		(10)	(10)					361.04
Hawaii			(11)			X	X	2,570.77
Idaho			2,000,000		X(4)		X	626.12
Illinois	X(12)	(13)		X(14)				848.48
Indiana		(15)					X	314.66
Iowa		250,999			X(4)		X	459.62
Kansas			1,000,000		X(4)		X	130.15
Kentucky		590,099			X(4)	X	X	975.11
Louisiana	X(2)							1,806.44
Maine		(16)	2,000,000		X		X	1,052.06
Maryland	X(3,35)						X	1,159.17
Massachusetts	X(2)						X	1,734.96
Michigan		(19)		(36)			X(2,18)	349.34
Minnesota	X(12)							835.35
Mississippi		(20)					X	385.35
Missouri		1,000,000			X(4)	X		669.05
Montana	X(2)							991.34
Nebraska		100,900					X	340.14
Nevada			(21)				X	1,184.29
New Hampshire	X(3)							1,983.21
New Jersey			(22)		X(4,37)		X	1,767.37
New Mexico		200,000	(21)	(38)			X	881.06
New York				X(4)		X	X	1,819.45
North Carolina		(15)	(23)		X	X	X	344.78
North Dakota		2,000,000	(4)				X	855.28
Ohio		750,999				X	X	763.59
Oklahoma		590,990		X(4)		X	X	1,084.94
Oregon			50,000(24)				X	2,458.15
Pennsylvania				X(26)		X	X	614.97
Rhode Island			50,000		X		X	2,907.15
South Carolina		(41)		X(27,4)				1,016.69
South Dakota		100,000	(21)			X	X	1,534.53
Tennessee	X(3)							401.80
Texas		200,909				X	X	317.20
Utah			(21)				X	810.52
Vermont	X(3)							1,658.72
Virginia		(28)	(28)	X(28)			X	581.30
Washington		(15)	(29,121	X	X		X	687.22
West Virginia		(15)				X	X	841.09
Wisconsin			(21)				X	936.77
Wyoming			(21)		X(30)		X	1,486.86

(Notes on next page.)

## STATE CONSTITUTIONAL LIMITATIONS ON STATE BORROWING, 1986

## NOTES

- 1-Governor authorizes debt up to 6300,000. Specific bond issues are authorized by Constitutional amendment.
- 2-Requires approval by two-thirds of (each house of) legislature.
- 3-Requires approval by simple legislative majority.
- 4-Provision must be made for payment of interest **and/or** principal at time of borrowing.
- 5-Refers solely to receipts from 3-mill levy against state-assessed valuation for erection of state buildings.
- 6-May create additional debt for purposes of highway construction and improvement.
- 7-Debt is not to exceed 4.5 times the total tax receipts of the state during the previous fiscal year (statutory).
- 8-Requires approval by 75% of legislature.
- 9-Outstanding principal not to exceed 50% of total state tax revenue (excluding trust revenues) for two preceding fiscal years.
- 10-Debt service requirements may not exceed 10% of total revenue receipts, less refunds, in immediately preceding fiscal year in which debt is incurred.
- 11-General obligation bonds may be issued by the state when authorized by majority vote of the members to which each house of the legislature is entitled, provided that such bonds at the time of issuance would not cause the total amount of the principal and interest payable in the current or any future fiscal year, whichever is higher, on such bonds and on all outstanding general obligation bonds to exceed 18.5% of the average of the general fund revenues of the state in the three fiscal years preceding such issuance.
- 12-Requires approval of 60% of legislature.
- 13-In an amount not to exceed 15% of state appropriations for the fiscal year to meet deficits caused by emergencies of failures of revenue; such debt to be repaid within one year of the date it is incurred.
- 14-Alternative to 60% of the legislature.
- 15-May borrow for this purpose but no maximum specified.
- 16-Temporary loans may not exceed 10% of the amount appropriated for general and highway fund purposes or 1% of the total valuation of the State of Maine, whichever is less.
- 17-The legislature is authorized to insure debt for specified purposes (mortgage loans for industrial, manufacturing, fishing and agricultural enterprises-up to \$90 million; for house acquisition **and/or** improvements of the two tribes on the Indian reservations-up to \$1 million; for resident Maine veteran mortgage loans-up to \$4 million; and revenue bonds of the Maine School Building Authority-up to \$6 million) and may authorize the issuance of state bonds if it becomes necessary to make payments on such insured debt.
- 18-For tax or revenue anticipation loans.
- 19-Short-term cash flow borrowings of less than one year which are limited to 15% of undedicated revenue received by the state during the preceding fiscal year, borrowing for the state's qualified school bond loan program, and transportation bonds **pledging taxes** on fuels sold for transportation purposes.
- 20-Bonded indebtedness cannot be in excess of 1.5 times the sum of all revenue collected in the state during anyone of the four preceding fiscal years, whichever year might be greater.
- 21-Not to exceed 1% of assessed valuation of all property subject to taxation as shown by preceding general assessment.
- 22-Limitation of 1% of total annual appropriation.
- 23-Creation of debt limited to two-thirds the amount by which the state's outstanding indebtedness has been reduced during the preceding biennium.
- 24-Debt created for rehabilitation and acquisition of forest lands may not exceed 3/16 of 1% of the cash value of all state property taxed on ad valorem basis.
- 25-Debt created for forest lands may not exceed 3/16 of 1% of market value of all state property taxed on ad valorem basis. May be exceeded for road construction and maintenance with limits set by percent of assessed value.
- 26-Referendum not required for capital projects specifically itemized in a capital budget if such debt will not cause the amount of all net debt outstanding to exceed 1.75 times the average of the annual tax revenues deposited in the previous five years.
- 27-Referendum not required for debt created for "ordinary purposes of state government." Any referendum requires two-thirds approval.
- 28-Limitation for casual deficit in terms of state income and sales tax revenues for the preceding year. Limitation on general obligation debt backed by full faith and credit for capital projects in terms of average annual state income and sales tax revenue for the three prior fiscal years, subject to a simple majority of each house and referendum on projects. Self-liquidating debt with backing of full faith and credit may be issued without referendum if approved by 2/3 majority of each house of the legislature, subject to the limitation of the annual average income and retail sales revenue for the three preceding fiscal years. No limit on debt obligations to which full faith and credit is not pledged or committed.
- 29-Aggregate debt contracted shall not exceed that amount for which principal and interest payments in any one fiscal year would require the state to expend more than 9% of its average general state revenues for the three immediately preceding fiscal years.
- 30-Referendum required for creation of debt in excess of amount of taxes for current fiscal years.
- 31-Only debt outstanding on 1/3/59 when Constitution became effective.
- 32-A simple legislative majority may authorize debt to meet natural disasters.
- 33-By judicial interpretation, obligations issued in anticipation of and paid from tax revenues in the same General Assembly biennial period are not considered debt under the Iowa constitutional limitation.
- 34-State may issue revenue bonds for state highways, flood control, and water resources.
- 35-Every law authorizing a state debt must provide for discharge of principal within 15 years.
- 36-Requires approval by two-thirds of each house of the legislature and a majority of the electors voting thereon at any general election, except for short-term borrowing, qualified school bond loan bonds, and transportation bonds pledging fuel taxes.
- 37-Voter approval not required for refinancings resulting in debt service savings which are to be applied to payment of principal
- 38-For over \$200,090.
- 39-Not to exceed 1% of assessed valuation of all property subject to taxation as shown by preceding general assessment.
- 40-State Industrial Finance Authority may issue up to \$90,000,000 of general obligation bonds for industrial loans.
- 41-Limited to 5% of prior year general fund revenue.
- 42-Can be exceeded for nonrecurring purposes by two-thirds vote of both houses.

Source: ACIR staff with the help of state attorneys general and other state officials.



Table 92

**STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1986**

State and Types of Local Government	Rate Limit			Provisions for Exceeding Limit	Remarks
	Citation	Percent	Applied Against		
<b>Alabama</b>					
Counties	C-S	5	LAV	None	'Many exceptions are provided by constitutional amendments and statutes applicable to individual local governments.
Municipalities	C-S	20'	LAV	None	
<b>Alaska</b>	C	No Limits	No Limits	M'	'General obligation debt may only be authorized for capital improvements.
<b>Arizona</b>					
Counties	C	6	EAV	M <sup>1</sup>	'But in no case to exceed 15% of equalized assessed valuation. <sup>2</sup> Up to 20% additional for water supply, sewers, and lighting, and for the acquisition and development of land or interest therein for open space preserves, parks, playgrounds and recreational facilities.
Municipalities	C	6	EAV	M <sup>2</sup>	
School Districts	C	6	EAV	M <sup>1,3</sup>	<sup>3</sup> Unified school districts may become indebted to an amount not exceeding 30% of the taxable value within the district.
<b>Arkansas</b>					
Counties	None	No Limits'	No Limits'	n.a.	'Limited only as to the maximum allowable property tax rate for debt service. <sup>2</sup> By permission of State Board of Education limit may be raised to not exceed 13% of total assessed valuation.
Municipalities	None	No Limits'	No Limits'	n.a.	
School Districts	S	15	LAV	<sup>2</sup>	
<b>California</b>					
Counties	C	No Limits'	No Limits'	2/3 vote	'Limited only in that general obligation bonds must be approved by a 2/3 vote of those voting in a local election.
Municipalities	C	No Limits'	No Limits'	2/3 vote	
School Districts	C	No Limits'	No Limits'	2/3 vote	
<b>Colorado</b>					
Counties and School Districts	None	n.a.	n.a.	n.a.	'Chartered and home rule municipalities may establish their own limits
Municipalities	S'	n.a.	n.a.	n.a.	
<b>Connecticut</b>					
	None	No Rate Limitations'	No rate Limitations'	n.a.	'Debt restricted to 2.25 times the latest tax receipts. This limit can be increased for certain purposes (e.g. sewers, school building projects and urban renewal projects). Certain kinds of debt (e.g. for water supply, gas, electric and transit) are excluded from this limit.
<b>Delaware</b>					
New Castle County <sup>1</sup>	S	3	LAV	None	'Requires 75% approval of County Council. <sup>2</sup> Requires 80% approval of County Council. <sup>3</sup> Requires 5/7 approval of County Levy Court.
Sussex County <sup>2</sup>	S	12	LAV	None	
Kent County <sup>3</sup>	S	12	LAV	None	
<b>Florida</b>	None	No Limits	No Limits	n.a.	
<b>Georgia:</b>					
Counties	C	10	LAV	n.a.	'Local school systems which are authorized by law on June 30, 1983, to incur debt in excess of 10% may continue to do so.
Municipalities	C	10	LAV	n.a.	
School Districts	C	10'	LAV	n.a.	
<b>Hawaii</b>					
Counties	C	15	LAV	None	
<b>Idaho</b>					
Counties:	C	No Limits'	No Limits'	None	'Debt incurred in any year cannot exceed revenue for fiscal year without approval by a

Municipalities	C	2	MV	None	2/3 majority of the voters on the issue.
School Districts	C	2	MV	None	
<b>Illinois</b>					
Counties	S	2.875'	EAV	None	<sup>1</sup> With specified exceptions.
Municipalities	S	8.625 <sup>1, 2</sup>	EAV	None	<sup>2</sup> Does not apply to home rule municipalities which set own limits.
School Districts	S	13.8a, <sup>3</sup>	EAV	None	<sup>3</sup> K-12 Special Districts Townships.
Special Districts	S	2.875'	EAV	None	
Townships	S	2.875'	EAV	None	
<b>Indiana</b>					
Counties	C	2	LAV	None	
Municipalities	C	2	LAV	None	
School Districts	C	2	LAV	None	
Townships	C	2	LAV	None	
<b>Iowa</b>					
Counties	C	5	MV <sup>1</sup>	None	<sup>1</sup> By judicial interpretation.
Municipalities	C	5	MV <sup>1</sup>	None	
School Districts	C	5	MV <sup>1</sup>	None	
<b>Kansas</b>					
Counties	S	3'	LAV	None	<sup>1</sup> Debt incurred for county hospitals, refunding, and for sanitary sewer improvements is excepted from limit.
Municipalities	S	30 <sup>2</sup>	LAV	None	<sup>2</sup> City of Olathe has a limit of 35% until June 30, 1990. Bonds issued by a city for municipal utilities or street improvement are not included in computing total bonded indebtedness.
School Districts	S	143	LAV	4	<sup>3</sup> Bonds issued without an election, but with written approval of the State Board of Education (not to exceed \$20,000) are not included. <sup>4</sup> With approval of State Board of Education and voters of school district.
<b>Kentucky</b>					
Counties	C	2'	MV	None <sup>2</sup>	<sup>1</sup> Plus 5% for roads.
Municipalities	C	3 to 10 <sup>3</sup>	MV	None <sup>2</sup>	<sup>2</sup> Unless emergency public health or safety should require.
School Districts	C	2	MV	None <sup>2</sup>	<sup>3</sup> 1st and 2d-class cities, and 3d-class cities with more than 15,000 population, 10%; 3d-class cities with less than 15,000 population and 4th-class cities and towns, 5%; 5th and 6th-class cities and towns, 3%.
<b>Louisiana</b>					
Parishes (counties)	S	10	LAV	None	<sup>1</sup> Including school purposes, storm or sanitary sewer purposes, energy facility purposes or municipal airport purposes.
Municipalities	S	10	LAV	None	
School Districts	S	25	LAV	None	
<b>Maine</b>					
Counties	None	No Limits	No Limits	n.a.	
Municipalities'	c s	15	LAV	None	
<b>Maryland</b>					
Counties (chartered)	S	15	LAV	<sup>1</sup>	<sup>1</sup> A maximum of 25% of local assessed valuation is allowed for sewerage and sanitation treatment facilities bonds.
Counties (nonchart.)	None	No Limits	No Limits	n.a.	
Municipalities	None	No Limits	No Limits	n.a.	
<b>Massachusetts</b>					
Counties	S	No Limits'	EAV	None	<sup>1</sup> Each county bond issue is subject to state legislative authorization.
Municipalities	S	5 <sup>2</sup>	EAV	3	<sup>2</sup> Debt incurred for certain purposes is excepted (for example, 10% for water supply).
School Districts	S	2.52	EAV	3	<sup>3</sup> An additional 5% for towns and 2.5% for cities with approval of the emergency fiance board.

(continued on next page)

Table 92 (cont.)

**STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1986**

State and Types of Local Government	Rate Limit			Provisions for Exceeding Limit	Remarks
	Citation	Percent	Applied Against		
<b>Michigan</b>					
Counties	C	10'	EAV	None	<sup>1</sup> Voter approval required for issuance of unlimited (as opposed to limited) general obligation bonds pledging full faith and credit.
Municipalities	C-S	10', <sup>2,3</sup>	EAV	None	<sup>2</sup> Includes cities, villages, and charter townships. <sup>3</sup> Plus 0.375% in cities and 0.25% in villages for relief of victims of fire, flood or other disaster.
School Districts	C-S	15', <sup>4</sup>	EAV	None	<sup>4</sup> Intermediate districts, 1/9 of 1% for limited tax bonds without vote of electors; other districts, 5% for limited tax bonds without vote of electors; no limit on, or voter approval required for, qualified school bonds. Community colleges, 1.5% on first \$250 million EAV plus 1% of excess over \$250 million EAV for limited tax bonds without vote of electors. Voter approval is not required for limited tax bonds regardless of outstanding nonvoter-approved bonded indebtedness for energy improvement and asbestos removal projects for intermediate and other school districts.
<b>Minnesota</b>					
Counties	S	7.33	EAV	None	<sup>1</sup> Limitation does not apply to W-class cities (St. Paul, Minneapolis, Duluth) which are limited to 1.67% of market value or 3.33% of market value if the city charter authorizes debt in excess of the 1.67% limit. <sup>2</sup> Independent school districts in 1st-class cities are limited to 2.75% of LAV, after authorization by 2/3 vote of city governing body. Where at least 20% of the local tax base consists of railroad property (which is exempt from local taxation) special provisions apply.
Municipalities'	S	7.33	EAV	None	
Townships	S	7.33	EAV	None	
School Districts	S	10 <sup>2</sup>	MV <sup>3</sup>	None	
<b>Mississippi</b>					
Counties	S	10', <sup>2</sup>	LAV	None	<sup>1</sup> 15% until September 30, 1987. <sup>2</sup> 15% for debt incurred to repair flood damage to roads and bridges.
Municipalities	S	10', <sup>3</sup>	LAV	None	<sup>3</sup> 15% for debt incurred for water, sewer gas, electric and special improvements.
School Districts	S	20	LAV	.	<sup>4</sup> 25% if pupil total increased over 50% in last five years.
<b>Missouri</b>					
Counties	C-S	5	EAV	2/3 <sup>1</sup>	<sup>1</sup> Additional 5%.
Municipalities	C-S	5	EAV	2/3 <sup>1,2</sup>	<sup>2</sup> Cities may incur an additional 10% for streets and sanitation and/or for waterworks and electric plants, but total debt outstanding cannot exceed 20%. In addition, cities, incorporated towns and villages within any county which has less than 400,000 population may issue industrial development bonds up to 10% of EAV.
School Districts	C-S	10	EAV	None	
<b>Montana</b>					
Counties	S	11.25'	EAV		<sup>1</sup> Plus 27.75% plus a variable percent of new production taxes for buying land and school buildings and an additional 12.5% plus a variable percent of new production taxes for building jails.
Municipalities	S	28 <sup>2</sup>	EAV	<sup>2</sup>	<sup>2</sup> Plus 55% for water and sewer debt.
School Districts	S	45	EAV	None	
<b>Nebraska</b>					
	None	No Limits	No Limits	n.a.	
<b>Nevada</b>					
Counties	S	10	EAV	None	<sup>1</sup> Some variation authorized.

Municipalities	S	30'	EAV	None	
School Districts	S	15	EAV	None	
<b>New Hampshire</b>					
Counties	S	2	LAV	None	<sup>1</sup> Ten percent for cooperative school districts.
Municipalities	S	1.75	EAV	None	
School Districts	S	7'	EAV	None	
<b>New Jersey</b>					
Counties	S	<b>2</b>	EAV		<sup>1</sup> Approval of State Local Finance Board.
Municipalities	S	<b>3.5</b>	EAV		<sup>2</sup> Varies from 1.5 to 4% depending upon grade level of School Districts instruction.
School Districts	S	<b>2<sup>3</sup></b>	EAV	<b>4</b>	<sup>3</sup> Eight percent in cities of first class; 6% for 2d class cities in excess of 80,000 population. <sup>4</sup> Approval of State Local Finance Board, Commissioner of State Department of Education and referendum.
<b>New Mexico</b>					
Counties	C	4	LAV	None	<sup>1</sup> May contract debt in excess of limitation for construction or purchase of a water or sewer system.
Municipalities	C	4	LAV	<b>None<sup>1</sup></b>	
School Districts	C	6	LAV	None	
<b>New York</b>					
Counties <sup>1</sup>	C	<b>7<sup>2</sup></b>	MV	None	<sup>1</sup> Excludes the five counties comprising New York City. <sup>2</sup> Except Nassau County where the limit is 10%.
Cities, Towns, Villages	C	73	<b>MV</b>	None	<sup>3</sup> Ten percent for New York City, and 9% for other cities over 125,000 population, including debt for school purposes. The 7% limit for all other municipalities excludes school debt.
School Districts	C-S	5 to 10'	MV	<b>3/5<sup>5</sup></b>	<sup>4</sup> Five percent for school districts in cities under 125,000 population; statutory limit of 10% of current full valuation for <b>noncity</b> school districts with assessed valuation over \$100,000. No limit for <b>noncity</b> school districts with assessed valuation under \$100,000. <sup>5</sup> Subject to approval by 60% of the voters, the State Board of Regents and, in the case of school districts in cities under 125,000 population, the State Comptroller.
<b>North Carolina</b>					
Counties	S	<b>8'</b>	LAV	<b>M<sup>2</sup></b>	<sup>1</sup> All debt must be approved and the bonds marketed by the Local Government Commission, a state agency.
Municipalities	S	<b>8'</b>	LAV	<b>M<sup>2</sup></b>	<sup>2</sup> The constitution requires voter approval of all general obligation, long-term debt incurred in excess of <b>2/3</b> of net debt reduction in the preceding <b>fiscal</b> year with limited exceptions.
<b>North Dakota</b>					
Counties	C	<b>5</b>	EAV	None	<sup>1</sup> Additional debt may be incurred for waterworks, up to 4%.
Cities	C	<b>5'</b>	EAV	<b>2/3<sup>2</sup></b>	<sup>2</sup> Additional <b>3%</b> .
School Districts	C	<b>5</b>	EAV	<b>M<sup>3</sup></b>	<sup>3</sup> Additional 5%.
<b>Ohio</b>					
Counties	S		LAV	M	<sup>1</sup> Voter approval required for indebtedness in excess of 1% LAV. Net indebtedness shall never exceed 3% of first <b>\$100,000,000</b> of taxable value plus 1.5% of taxable value in excess of <b>\$100,000,000</b> and not in excess of <b>\$300,000,000</b> , plus 2.5% of taxable value in excess of <b>\$300,000,000</b> .
Municipalities	C-S	10.52	LAV	None	<sup>2</sup> Voter approval required for indebtedness in excess of 5.5% LAV. Net indebtedness shall never exceed 10 <b>1/2%</b> LAV.
Townships	S	23	LAV	M	<sup>3</sup> Subject to voter approval.

(continued on next page)

Table 92 (cont.)

**STATE CONSTITUTIONAL AND STATUTORY LIMITATIONS ON LOCAL GOVERNMENT POWER TO ISSUE GENERAL OBLIGATION LONG-TERM DEBT, 1986**

State and Types of Local Government	Rate Limit			Provisions for Exceeding Limit	Remarks
	Citation	Percent	Applied Against		
<b>Ohio (cont.)</b>					
School Districts	S	4	LAV	4	4No vote for up to 1%; vote required for 1 to 3%; over 4% (and up to 9%) vote required and prior approval of Tax Commissioner and State Superintendent of Public Instruction. Greater than 9%, must also be a special needs school district.
<b>Oklahoma</b>					
Counties	C	5', <sup>2</sup>	LAV	None	4Amount incurred in any year may not exceed revenue for the year, except by a 3/5 majority vote. *By majority vote can authorize debt to secure and develop industry. Tax may not exceed 5 mills. 5Additional 5%.
Municipalities	C	10', <sup>2</sup>	LAV	None	
School Districts	C-S	5'	LAV	3/5 <sup>3</sup>	
<b>Oregon</b>					
Counties	S	2	MV	None	10.55% for grades K-8; 0.75% for grades 9-12; 1.5% for community college or area education district.
Municipalities	S	3	MV	None	
School Districts	S	1	MV	None	
<b>Pennsylvania</b>					
Counties	S	1	1	M	4Limitation applied against borrowing base defined as average revenues of unit for the three fiscal years prior to incurring debt; counties-300% of borrowing base, municipalities-250%, school districts—100%. *For Philadelphia, the limit is 13.5% of locally established assessed value with up to 3% without referendum (by constitution).
Municipalities	S	1, <sup>2</sup>	1	M	
School Districts	S	1	1	M	
<b>Rhode Island</b>					
Municipalities	S	3	LAV	None	
<b>South Carolina</b>					
Counties	C	8'	LAV	None	4Numerous specific exceptions. Where two or more municipalities overlap, or school districts overlap, aggregate limit is 15%.
Municipalities	C	8', <sup>2</sup>	LAV	None	
School Districts	C	8', <sup>2</sup>	LAV	None	
<b>South Dakota</b>					
Counties	C	5	EAV	M <sup>1</sup>	4Up to an additional 10% (18% for cities over 8,000 population) for specified purposes.
Municipalities	C	5	EAV	M <sup>1</sup>	
School Districts	C	10	EAV		
<b>Tennessee</b>					
	None	No Limits'	No Limits'	n.a.	4Except that industrial building bonds are limited to 10% of assessed valuation, and require a 3/4 majority in referendum.
<b>Texas</b>					
Counties	C-S	1	LAV	None	4Limit on taxing authority for debt repayment is generally \$.80 per \$100 LAV. *Limit on taxing authority for debt repayment is \$1.50 per \$100 LAV for general law cities and generally \$2.50 per \$100 LAV for home rule cities.
Municipalities	C-S	2	LAV	None	
School Districts	C-S	10	LAV	None	
<b>Utah</b>					
Counties	C	2'	MV <sup>2</sup>	None	4Debt incurred in any one year may not exceed amount of taxes raised for the year without a simple majority approval of the electorate (property taxpayers).
Municipalities	C	4'	MV <sup>2</sup>	3	

School Districts	C	4 <sup>1</sup>	MV <sup>2</sup>	None	<sup>2</sup> By judicial interpretation.
<b>Vermont</b> Municipalities <sup>1</sup>	S	10 <sup>2</sup>	LAV	None	<sup>1</sup> There are a few exceptions specified in the state statutes. <sup>2</sup> The statutory limit is "10 times the grand list of the municipal corporation." The "grand list" is 1% of the locally assessed valuation.
<b>Virginia</b> Counties	C-S	No Limits <sup>1</sup>	No Limits <sup>1</sup>	n.a.	<sup>1</sup> By referendum.
Municipalities <sup>2</sup>	C-S	10	LAV	None	<sup>2</sup> Including counties that elect to be treated as cities.
<b>Washington</b> Counties	C	5 <sup>1</sup>	LAV	<sup>1</sup>	<sup>1</sup> Debt incurrence that would bring total above 1.5% subject to approval by 60% majority vote, but in no case may it exceed 5%. However, an additional 5% is authorized for municipally owned utilities.
Municipalities	C	5 <sup>1</sup>	LAV	<sup>1</sup>	
School Districts	C	10 <sup>2</sup>	LAV	<sup>2</sup>	<sup>2</sup> Debt incurrence that would bring total above 1.5% subject to approval by 60% majority vote, but in no case may it exceed 5%. However, a constitutional amendment authorizes an additional 5% for "capital outlays."
<b>West Virginia</b> Counties	C-S	5	LAV	None	
Municipalities	C-S	5	LAV	None	
School Districts	C-S	5	LAV	None	
<b>Wisconsin</b> Counties	C-S	5 <sup>1</sup>	EAV	None	<sup>1</sup> No more than 4% for county buildings or 1% (by sole action of the county board) for highways.
Municipalities	C-S	5 <sup>1</sup>	EAV	<sup>2</sup>	<sup>2</sup> Municipalities operating schools, except Milwaukee, may incur an additional 10% for school purposes.
School Districts	C-S	53	EAV	<sup>3</sup>	<sup>3</sup> Ten percent for school districts offering no less than grades 1-12 and which are eligible for highest level of state aid ("integrated" districts).
<b>Wyoming</b> Counties	C-S	2	EAV	None	<sup>1</sup> Additional 4% authorized for sewer construction.
Municipalities	C	2 <sup>1</sup>	EAV	<sup>1</sup>	
School Districts	C	10	EAV	None	

\*C-State's constitution                      S-statutes                      C-S-both.

\*\*Percentage debt limitations are generally applied against property values:

MV-Full or market value.

LAV-Locally established assessed value or state established assessed value in case of state assessed property such as utilities.

EAV-State equalized assessed value.

\*\*\*M-A simple majority (a favorable majority of 50% plus one of all votes subject to counting on the question); where more than a simple majority is required, the required percentage is entered. These provisions are other than by amendment of the constitution or statutes.

n.a.-Not applicable.

NOTE: This table deals only with limitations that affect generally the amount of general obligation debt in counties, municipalities, and school districts can issue. In a number of states, general obligation debt issues for specified purposes is excluded from the general rate limitations either by constitutional or statutory provisions. In addition, specific debt limitations are often imposed under special districts. No attempt has been made to treat the exceptions or the special district limitations because of their great variety. Also excluded from this table are provisions that set maximum interest rates or time periods for which bonds may be issued.

Source: ACIR staff with the help of state attorneys general or other state officials

**MAXIMUM MONTHLY POTENTIAL BENEFITS, AFDC AND FOOD STAMPS,  
ONE-PARENT FAMILY<sup>1</sup> OF THREE PERSONS, BY REGION AND STATE, JANUARY 1988**

<b>Region and State</b>	<b>Maximum AFDC Grant<sup>2</sup> \$359</b>	<b>Food Stamp Benefit \$200</b>	<b>Combined Benefits \$559</b>	<b>Percentage Change in Benefits, 1972-87<sup>3</sup> -30.9%</b>	<b>Federal Matching Rate, 1988<sup>4</sup> 69.37%</b>
<b>Median State<sup>5</sup></b>					
<b>New England</b>					
Connecticut	601	127	728	-18.8	50.00
Maine	416	183	599	-0.0	67.08
Massachusetts	510	154	664	-27.7	50.00
New Hampshire	486	162	648	-23.6	50.09
Rhode Island	503	195	698	-12.9	54.85
Vermont	603	126	729	-20.1	66.23
<b>Mideast</b>					
Delaware	319	212	531	-11.1	51.90
Washington, DC	379	194	573	-22.4	50.00
Maryland	359	217	576	-12.7	50.00
New Jersey	424	188	612	-31.0	50.00
New York (New York City)	539	162	701	-20.3	50.00
New York (Suffolk Co.)	665	124	789	n.a	50.00
Pennsylvania	402	187	589	-32.0	57.35
<b>Great Lakes</b>					
Illinois	342	210	552	-31.7	50.00
Indiana	288	221	509	-24.6	63.71
Michigan (Washtenaw Co.)	558	162	720	n.a	56.48
Michigan (Wayne Co.)	528	171	699	-31.7	56.48
Ohio	309	219	528	-19.5	59.10
Wisconsin	517	152	669	-16.2	58.98
<b>Plains</b>					
Iowa	381	193	574	-22.9	62.75
Kansas	409	195	604	-32.5	55.20
Minnesota	532	148	680	-24.5	53.98
Missouri	282	223	505	-8.7	59.27
Nebraska	350	202	552	-21.8	59.73
North Dakota	371	196	567	-31.1	64.87
South Dakota	366	198	564	-32.5	70.43
<b>Southeast</b>					
Alabama	118	228	346	-23.2	73.29
Arkansas	202	228	430	-14.2	74.21
Florida	275	225	500	-14.5	55.39
Georgia	263	228	491	-16.0	63.84
Kentucky	207	228	435	-27.7	72.27
Louisiana	190	228	418	-13.9	68.26
Mississippi	120	228	348	-10.9	79.65
North Carolina	266	228	494	-21.3	68.68
South Carolina	200	228	428	-11.9	73.49
Tennessee	159	228	387	-24.9	70.64
Virginia	354	201	555	-28.7	51.34
West Virginia	249	228	477	-15.1	74.84
<b>Southwest</b>					
Arizona	293	219	512	-19.5	62.12
New Mexico	264	228	492	-22.1	71.52
Oklahoma	310	214	524	-17.7	63.33
Texas	184	228	412	-25.5	56.91
<b>Rocky Mountain</b>					
Colorado	356	201	557	-24.7	50.00
Idaho	304	216	520	-37.0	70.47
Montana	359	200	559	-16.7	69.40
Utah	376	195	571	-21.8	73.73
Wyoming	360	199	559	-24.7	57.96
<b>Far West</b>					
California	633	117	750	-4.7	50.00
Nevada	325	210	535	-19.1	50.25
Oregon	412	219	631	-18.2	62.11
Washington	492	174	666	-19.0	53.21
Alaska	779	201	980	n.a.	50.00
Hawaii	515	308	823	n.a.	53.71

n.a.-not available.

<sup>1</sup>In most states these benefit amounts apply also to two-parent families of three (where the second parent is incapacitated, or, as permitted in almost half the states, unemployed). Some, however, increase benefits for such families.

<sup>2</sup>In states with area differentials, figure shown is for area with highest benefit.

<sup>3</sup>Percentage change 1972-87 in the combined AFDC and food stamp benefits for a family of four with no income. Benefit levels were adjusted for inflation.

<sup>4</sup>For example, in Alabama, the federal government picks up 73.2% of the costs of AFDC; the state government, 26.71%.

<sup>5</sup>Among the 50 states and the District of Columbia. The median figures for the first two columns were determined by using the figures associated with the "combined benefits" figure; the median figures in the first two columns were not determined independently of the combined benefits column.

Source: U.S. Congress, House, *Background Material and Data on Programs Within the Jurisdiction of the Committee on Ways and Means*, 100th Congress, 2nd Session, March 1988, pp. 408-10, 421-23, 666-63.

Section *III*

# State Rankings



**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government revenue)

R A N K	State-Local General Revenue				Federal Aid to State-Local Government				All State-Local Own Source General Revenue				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$12,466	AK	70.3%	WY	\$968	WY	7.29%	AK	\$11,567	AK	65.2%	1
2	WY	5,396	WY	40.6	AK	899	MT	6.04	WY	4,428	WY	33.3	2
3	NY	3,942	NM	28.0	NY	691	MS	5.47	NY	3,252	NM	23.1	3
4	MN	3,145	MT	25.2	MT	669	UT	5.37	MN	2,626	NY	20.2	4
5	DE	3,082	UT	24.9	VT	611	SD	5.19	DE	2,556	UT	19.5	5
6	MA	3,011	NY	24.5	RI	602	VT	5.10	CT	2,513	MT	19.2	6
7	NM	2,999	ND	22.7	ND	602	AK	5.06	NJ	2,505	MN	18.7	7
8	CA		MN	22.4	ME	590	ME	5.01	NM	2,477	DE	18.2	8
9	NJ	2,974 2,955	VT	22.2	SD	579	WV	4.97	MA	2,462	LA	17.9	9
10	CT	2,940	MS	22.2	UT	556	ND	4.95	CA	2,454	ND	17.8	10
11	HI	2,881	DE	22.0	MA	549	NM	4.88	HI	2,380	AZ	17.8	11
12	MI		LA	21.9	OR	528	RI	4.36	MI	2,362	WI	17.6	12
13	WI	2,880 2,806	WV	21.9	DE	527	KY	4.31	MD	2,331	OR	17.6	13
14	MD	2,798	OR	21.8	NM	522	NY	4.30	WI	2,311	MI	17.5	14
15	MT	2,789	WI	21.4	CA	520	AR	4.25	NV	2,286	HI	17.4	15
16	RI		MI	21.3	MN	519	OR	4.20	CO	2,253	VT	17.1	16
17	ND	2,783 2,765	HI	21.0	MI	518	AL	4.16	WA	2,226	WV	16.9	17
18	OR		SD	20.9	WV	511	TN	4.05	OR	2,210	MS	16.7	18
19	NV	2,739 2,727	ME	20.7	HI	501	LA	4.03	AZ	2,185	WA	16.2	19
20	WA	2,686	AZ	20.3	MS	500	ID	4.01	RI	2,181	NV	16.2	20
21	CO		RI	20.1	WI	494	MI	3.83	ND	2,164	IA	16.2	21
22	VT	2,683 2,658	AL	19.9	PA	476	SC	3.83	MT	2,121	SC	16.0	22
23	UT		SC	19.8	MD	467	WI	3.77	KS	2,092	OK	15.8	23
24	NE	2,578 2,501	WA	19.6	KY	467	DE	3.76	NE	2,074	RI	15.8	24
25	AZ	2,496	KY	19.5	WA	459	MN	3.70	IA	2,067	AL	15.8	25
26	IL	2,480	IA	19.5	LA	452	HI	3.66	VT	2,047	GA	15.7	26
27	KS	2,467 2,476	NV	19.4	TN	451	GA	3.57	IL	2,033	ME	15.7	27
28			GA	19.3	NJ	450	PA	3.55	UT	2,022	SD	15.7	28
29	LA		OK	18.9	ID	447	NC	3.37	LA	2,009	CA	15.6	29
30	PA	2,461 2,449	CA	18.9	AR	443	MA	3.36	PA	1,973	NE	15.5	30
31	ME	2,440	NE	18.7	IL	443	WA	3.35	OH	1,966	CO	15.4	31
32	OH	2,404	MA	18.4	NV	441	CA	3.31	TX	1,960	KS	15.3	32
33	GA		CO	18.3	AL	440	OH	3.31	OK	1,933	KY	15.2	33
34	SD	2,371 2,330	PA	18.3	GA	439	IA	3.24	GA	1,932	MA	15.1	34
35	OK	2,315	OH	18.2	OH	438	NE	3.20	FL	1,905	MD	14.9	35
36	TX		AR	18.2	CO	430	IN	3.14	VA	1,894	OH	14.9	36
37	VA	2,290 2,287	TN	18.1	CT	428	NV	3.13	ME	1,850	TX	14.8	37
38	WV	2,249	KS	18.0	NE	427	OK	3.13	IN	1,777	PA	14.7	38
39	FL		NC	17.9	IA	413	IL	3.01	SD	1,750	NJ	14.7	39
40	IN	2,204 2,167	MD	17.9	SC	402	MD	2.99	WV	1,738	NC	14.6	40
41	KY	2,114	ID	17.8	VA	393	CO	2.94	NH	1,727	IN	14.3	41
42	NH	2,113	IN	17.4	IN	390	MO	2.85	SC	1,675	FL	14.2	42
43	AL	2,112	TX	17.3	NC	387	VA	2.74	NC	1,674	TN	14.0	43
44	SC		NJ	17.3	NH	386	KS	2.73	AL	1,671	CT	14.0	44
45	NC	2,076 2,060	IL	16.8	OK	382	NH	2.66	KY	1,647	AR	13.9	45
46	MS	2,028	FL	16.5	KS	374	NJ	2.63	MO	1,646	IL	13.8	46
47	MO	2,020	CT	16.3	MO	374	AZ	2.53	TN	1,565	ID	13.8	47
48	TN	2,016	VA	15.9	TX	330	TX	2.49	ID	1,537	VA	13.2	48
49	ID		MO	15.4	AZ	311	CT	2.38	MS	1,528	MO	12.5	49
50	AR	1,983 1,891	NH	14.5	FL	298	FL	2.23	AR	1,448	NH	11.9	50
	US	\$2,661	US	19.4%	US	\$469	US	3.42%	us	\$2,191	US	16.0%	
	DC	5,511	DC	30.3	DC	2,150	DC	11.84	DC	3,361	DC	18.5	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A  
PERCENTAGE OF STATE PERSONAL INCOME, FY 1986  
(state and local government revenue)**

R A N K	State-Local All Tax Revenue			State-Local Property Tax Revenue				State-Local Individual Income Tax Revenue				R A N K	
	State	Per Capita	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income		
1	AK	\$4,489	AK	25.29%	WY	\$1,173	WY	8.83%	NY	\$755	NY	4.70%	1
2	WY	2,628	WY	19.79	AK	1,084	AK	6.11	DE	651	DE	4.64	2
3	NY	2,539	NY	15.81	NJ	757	MT	5.88	MD	633	MD	4.05	3
4	CT		WI	13.18	NY	748	OR	5.17	MA	620	MA	3.79	4
5	MA	1,947 1,933	HI	13.02	NH	738	NH	5.08	WI	468	WI	3.56	5
6	NJ		MI	12.60	CT	731	MI	4.81	MN	462	OR	3.52	6
7	HI	1,888 1,785	UT	12.46	OR	651	NY	4.66	OR	442	MN	3.30	7
8	MD	1,742	MT	12.43	MT	650	VT	4.64	HI	440	HI	3.21	8
9	WI	1,730	VT	12.38	MI	650	WI	4.57	CA	421	NC	3.04	9
10	CA	1,727	MN	12.24	RI	624	RI	4.52	MI	394	OH	2.92	10
11	MN	1,715	AZ	12.01	MA	601	NJ	4.43	OH	386	MI	2.91	11
12	MI	1,703	ME	12.00	WI	600	NE	4.34	VA	376	CA	2.68	12
13	DE	1,661	DE	11.85	NE	579	SD	4.28	PA	349	VA	2.62	13
14	WA	1,589	MA	11.82	VT	556	IA	4.27	NC	349	UT	2.62	14
15	NV	1,559	WV	11.80	IA	544	CT	4.06	GA	319	PA	2.61	15
16	IL		NM	11.60	IL	539	ME	4.05	IA	303	GA	2.59	16
17	RI	1,546 1,532	WA	11.59	KS	533	TX	3.90	VT	297	KY	2.57	17
18	co	1,485	OR	11.42	MN	529	KS	3.88	RI	294	SC	2.56	18
19	VT	1,484	LA	11.17	CO	521	MN	3.77	CO	293	VT	2.48	19
20	AZ	1,476	MD	11.16	TX	517	MA	3.68	ME	287	ME	2.44	20
21	PA	1,459	IA	11.13	ME	478	IL	3.66	KY	278	WV	2.42	21
22	OR	1,436	RI	11.09	SD	477	CO	3.56	UT	271	IA	2.38	22
23	IA		NV	11.07	CA	451	UT	3.54	NJ	269	ID	2.29	23
24	ME	1,417 1,414	CA	11.00	WA	442	AZ	3.43	SC	269	RI	2.13	24
25	OH	1,412	NJ	10.93	MD	438	WA	3.22	IN	262	IN	2.11	25
26	VA	1,404	PA	10.89	AZ	422	IN	3.16	ID	255	AR	2.06	26
27	KS		SC	10.85	FL	411	FL	3.07	MO	253	CO	2.00	27
28	MT	1,394 1,376	CT	10.82	VA	396	ND	3.00	WV	249	MO	1.92	28
29	NE	1,338	OH	10.68	OH	394	OH	2.98	KS	237	MT	1.90	29
30	TX	1,292	NC	10.65	IN	393	PA	2.90	IL	229	AL	1.87	30
31	UT		ND	10.57	PA	388	CA	2.87	NE	220	KS	1.72	31
32	ND	1,292 1,284	MS	10.55	UT	366	MD	2.81	AR	215	AZ	1.72	32
33	OK		IL	10.51	ND	364	VA	2.76	AZ	212	OK	1.70	33
34	GA	1,284 1,280	OK	10.51	NV	340	ID	2.69	MT	210	NE	1.65	34
35	FL	1,273	GA	10.43	GA	329	GA	2.68	OK	208	NJ	1.58	35
36	LA		SD	10.23	HI	314	SC	2.48	AL	198	IL	1.56	36
37	NM	1,253 1,241	KY	10.20	ID	299	MS	2.42	ND	108	MS	1.14	37
38	IN		KS	10.16	NC	265	NV	2.41	MS	104	LA	0.91	38
39	NC	1,227 1,222	CO	10.14	SC	260	NC	2.30	LA	102	ND	0.89	39
40	NH	1,216	NE	10.03	MO	243	HI	2.29	CT	94	NM	0.65	40
41	WV	1,214	IN	9.87	TN	235	TN	2.11	NM	69	CT	0.52	41
42	MO	1,152	VA	9.79	OK	234	WV	1.98	NH	24	NH	0.17	42
43	SD		TX	9.76	DE	223	OK	1.91	TN	14	TN	0.13	43
44	SC	1,142 1,138	AR	9.71	MS	221	MO	1.85	AK*	1	AK*	0.01	44
45	KY	1,103	TN	9.66	WV	203	KY	1.80	FL	0	SD	0	45
46	TN	1,077	AL	9.65	KY	195	AR	1.74	NV		TX		46
47	ID	1,054	FL	9.52	LA	189	LA	1.69	SD	8	FL	8	47
48	AL		ID	9.46	AR	182	DE	1.59	TX	0	NV	0	48
49	AR	1,022 1,011	MO	8.76	NM	143	NM	1.33	WA	0	WA		49
50	MS	965	NH	8.36	AL	118	AL	1.12	WY	0	WY	8	50
	us	\$1,547	US	11.27%	us	\$463	US	3.37%	US	\$309	us	2.25%	
	DC	2,743	DC	15.11	DC	773	DC	4.26	DC	711	DC	3.91	

\*Although Alaska has not levied an individual income tax since 1979, a very small amount of revenue derived from cases in litigation or delinquencies is still reported.

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government revenue)

R A N K	State-Local Corporation Income Tax Revenue				State-Local General Sales and Gross Receipts Tax Revenue				State-Local Selective Sales and Gross Receipts Tax Revenue				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$332.87	AK	1.88%	WA	\$783	WA	5.71%	NV	\$471	NV	3.34%	1
2	CT	193.42	MI	1.17	HI	703	HI	5.13	VT	285	VT	2.38	2
3	NY	187.87	NY	1.17	NV	545	NM	4.69	CT	272	AL	2.16	3
4	MA	183.13	MA	1.12	AZ	527	TN	4.54	NJ	257	FL	1.86	4
5	MI	158.51	CT	1.07	CT	510	MS	4.30	FL	249	WV	1.78	5
6	CA	142.07	DE	1.00	TN	506	AZ	4.29	WA	231	TX	1.74	6
7	DE	140.48	CA	0.90	NM	502	LA	4.22	TX	231	LA	1.69	7
8	NJ	125.31	NJ	0.73	NY	495	WV	4.11	AL	229	WA	1.68	8
9	NH	96.46	NC	0.70	CA	483	UT	3.93	MD	228	HI	1.65	9
10	MN	87.16	ND	0.68	LA	473	NV	3.87	HI	226	KY	1.63	10
11	ND	82.93 85.18	NH	0.66	WY	444	WY	3.34	IL	222	AR	1.61	11
12			WI	0.65	FL	435	FL	3.25	VA	216	ME	1.57	12
13	PA		MT	0.65	CO	428	IN	3.16	NH	214	MT	1.55	13
14	NC	81.02 80.89	MN	0.62	WV	423	AR	3.15	MN	211	NM	1.53	14
15	IL	74.41	PA	0.60	UT	408	SD	3.15	NY	206	SD	1.53	15
16	RI	71.53	KY	0.58	MO	399	SC	3.14	LA	190	OK	1.52	16
17	GA	68.50 69.39	GA	0.56	MS	393	NY	3.08	OK	186	SC	1.52	17
18			LA	0.52	IN	393	CA	3.07	ME	185	IL	1.51	18
19	KS	63.53	IL	0.51	IL	389	MO	3.04	WV	183	CT	1.51	19
20	KY	62.64	RI	0.50	GA	356	AL	2.95	RI	183	MN	1.51	20
	OR	59.94	TN	0.50	SD	351	CO	2.92	PA	178	NJ	1.50	21
33	LA		OR	0.48	NJ	343	GA	2.90	KY	177	VA	1.50	22
23	VT	58.61 56.43	VT	0.47	OK	330	CT	2.83	AZ	173	NH	1.47	23
24	MD	56.09	KS	0.46	SC	329	ME	2.77	MT	172	MD	1.46	24
25	TN	55.93	AR	0.46	AR	328	OK	2.70	SD	170	TN	1.43	25
26	AZ	51.50	NM	0.46	ME	327	IL	2.64	NE	169	AZ	1.41	26
27	NM	48.77	WV	0.45	OH	325	NC	2.56	OH	167	PA	1.33	27
28	IA		SC	0.42	MN	325	OH	2.46	AR	167	RI	1.32	28
29	VA	48.61 48.52	AZ	0.42	TX	323	WI	2.46	WI	167	NC	1.29	29
30	AR	47.73	MS	0.41	WI	323	TX	2.44	NM	164	NY	1.28	30
31	WV	46.33	UT	0.39	AL	313	MN	2.32	TN	159	GA	1.27	31
32	OH	44.44	ID	0.38	RI	299	ID	2.24	SC	159	MS	1.27	32
33	SC	44.25	IA	0.38	MA	295	KY	2.19	GA	156	WI	1.27	33
34	ME	44.18	ME	0.37	NC	294	MI	2.17	KS	155	ND	1.27	34
35	ID	42.52	AL	0.37	MI	294	ND	2.17	ND	154	OH	1.27	35
36	FL		MD	0.36	KS	289	RI	2.16	NC	148	UT	1.26	36
37	HI	41.71 41.11	VA	0.34	PA	273	IA	2.12	DE	148	NE	1.26	37
38	AL	39.91	OH	0.34	IA	270	KS	2.10	MA	143	ID	1.15	38
39	MS	37.07 38.67	FL	0.31	MD	267	PA	2.04	MO	141	KS	1.13	39
40	CO		HI	0.30	ND	264	NJ	2.01	IA	141	LA	1.10	40
41	MO	35 34.39 79	SD	0.30	NE	255	NE	1.91	CA	140	MO	1.07	41
42			IN**	0.27	ID	250	MA	1.81	AK	138	DE	1.06	42
43	NE		OK	0.27	VA	237	MD	1.71	UT	131	OR	1.03	43
44	SD	34.14 33.36	MO	0.26	KY	236	VA	1.65	OR	130	MI	0.92	44
45	IN**	33.35	NE	0.26	VT	182	VT	1.52	ID	129	CA	0.89	45
46	NV	32.40	CO	0.24	AK	103	AK	0.58	CO	125	MA	0.88	46
47	TX	0	NV	0	DE	0	DE	0	MI	124	WY	0.85	47
48		0	TX	0	MT	0	MT	8	MS	116	CO	0.85	48
49	WA	0	WA		NH	0	NH	0	WY	113	IN	0.85	49
50	WY	0	WY	8	OR	0	OR	0	IN	106	AK	0.78	50
	US	\$82.76	US	0.60%	US	\$376	US	2.74%	US	\$184	US	1.34%	
	DC	241.44	DC	1.33	DC	577	DC	3.18	DC	265	DC	1.46	

\*\*Excludes Indiana's corporate gross income revenues which are classified, for Census purposes, as gross receipts tax revenue.

Source: Computed on ACIR *State-Local Government Finance Diskettes* for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government revenue)

R A N K	State-Local Motor Fuels Tax Revenue				State-Local Public Utilities Tax Revenue				State-Local Tobacco Products Tax Revenue				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	NV	\$101	MT	0.88%	IL	\$131.60	NJ	0.77%	ME	\$32.13	ME	0.27%	1
2	MT	97	AR	0.80	CT	85.17 89.34	IL	0.61	NH	31.87	AR	0.26	2
3	NE	92	WV	0.77			HI	0.61	RI	30.14	MS	0.23	3
4	WA	88	SD	0.73	HI		AL	0.56	MA	29.56	NH	0.22	4
5	AR	83	NV	0.72	FL	83.16 72.48	FL	0.54	NJ	28.11	RI	0.22	5
6	WI	81	SC	0.71	NY	69.72	WA	0.48	CT	27.57	OR	0.22	6
7	SD	81	ID	0.70	WA	65.47	CT	0.47	OR	27.40	WI	0.20	7
8	IA	81	TN	0.69	RI	64.74	RI	0.47	NY	27.03	AL	0.20	8
9	MN	80	NE	0.69	OH	60.24	OH	0.46	NV	26.96	IA	0.20	9
10	WV	79	UT	0.68	AL	59.63	NY	0.43	AR	26.61	NV	0.19	10
11	ME	78	AL	0.67	VA	59.44	VA	0.41	WI	26.57	SD	0.19	11
12	AZ	78	LA	0.66	MO	45.10	MO	0.34	IA		OK	0.19	12
13	ID	77	ME	0.66	PA	43.59	PA	0.33	FL	25.35 24.50	VT	0.19	13
14	TN	77	NM	0.66	AZ		VT	0.31	KS	24.12	FL	0.18	14
15	CT	76	WA	0.64	VT	37.32 36.87	AZ	0.30	MN	24.06	MA	0.18	15
16	FL	75	IA	0.63	TX	36.63	TX	0.28	WA	23.99	WV	0.18	16
17	SC	75	AZ	0.63	MD	36.33	NC	0.28	MI		MI	0.18	17
18	LA	75	WI	0.62	WI	34.85	WI	0.27	IL	23.93 23.56	KS	0.18	18
19	ND	74	ND	0.61	CA		MD	0.23	OK	22.78	WA	0.17	19
20	WY	73	VT	0.59	DE	33.53 31.97	DE	0.23	TX	22.70	MN	0.17	20
21	VT	71	NC	0.58	NC	31.72	ME	0.22	VT	22.33	TX	0.17	21
22	AL	71	MN	0.57	ME	26.37	CA	0.21	AL		NY	0.17	22
23	NM	71	FL	0.56	LA	22.96	UT	0.20	SD	21.21 21.14	NJ	0.16	23
24	UT	71	WY	0.55	NV	21.89	LA	0.20	MS	20.67	LA	0.16	24
25	MD	69	IN	0.54	OR	21.34	OR	0.17	MO	20.43	IL	0.16	25
26	NH	68	MS	0.54	KS		ND	0.16	PA		MO	0.16	26
27	IN	67	GA	0.52	UT	21.26 21.21	AR	0.16	DE	19.64 19.42	TN	0.15	27
28	NC	67	OK	0.51	MN	20.87	NV	0.16	NE		CT	0.15	28
29	MI	65	KY	0.48	ND	19.59	KS	0.16	HI	19.31 18.59	PA	0.15	29
30	GA	64	MI	0.48	OK	18.91	OK	0.15	LA	18.44	MT	0.14	30
31	HI	63	NH	0.47	c o	16.99	MN	0.15	WV	18.42	NE	0.14	31
32	OK	62	OH	0.47	AR	16.38	KY	0.14	ND		ND	0.14	32
33	OH	62	HI	0.46	KY		SC	0.13	TN	17.51 17.10	DE	0.14	33
34	KS	62	TX	0.46	SC	14.95 14.10	NM	0.12	OH	17.03	HI	0.14	34
35	TX	61	KS	0.45	GA	12.66	CO	0.12	MT	16.04	OH	0.13	35
36	CO	60	MD	0.44	NM	12.49	GA	0.10	c o	15.59	AZ	0.12	36
37	IL	59	OR	0.42	NE		MT	0.09	AZ	15.31	GA	0.12	37
38	PA	53	CT	0.42	MT	9.59 9.32	MS	0.08	GA		IN	0.11	38
39	VA	53	CO	0.41	TN	7.76	NE	0.07	MD	15.11 15.00	CO	0.11	39
40	OR	53	PA	0.40	NH	7.68	TN	0.07	AK	14.55	MD	0.10	40
41	DE	52	IL	0.40	WY	6.88 7.11	WV	0.06	IN		NM	0.09	41
42	KY	52	DE	0.37			NH	0.05	NM	13.75 9.98	ID	0.09	42
43	MA	50	VA	0.37	MI/	6.28	WY	0.05	ID		SC	0.08	43
44	MS	49	RI	0.35	ID	5.59 6.20	ID	0.05	CA	9.87 9.62	AK	0.08	44
45	RI	49	MO	0.32			MI	0.05	WY	9.35	UT	0.08	45
46	NJ	44	MA	0.31	AK	3.76	AK	0.02	UT	8.88	WY	0.07	46
47	CA	44	CA	0.28	IA		IA	0.01	VA	6.36 7.91	CA	0.06	47
48	MO	42	NJ	0.26	SD	1.48 1.05	SD	0.01			KY	0.05	48
49	AK	42	AK	0.24	IN		IN	0	KY		VA	0.04	49
50	NY	26	NY	0.16	MA	8	MA	0	NC	4.91 2.62	NC	0.02	50
	US	\$60	US	0.43%	us	\$41.59	US	0.30%	US	\$19.29	US	0.14%	
	DC	39	DC	0.21	DC	115.77	DC	0.64	DC	14.85	DC	0.08	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A  
PERCENTAGE OF STATE PERSONAL INCOME, FY 1986  
(state and local government revenue)**

R A N K	State-Local Insurance Premiums Tax Revenue				State-Local Alcoholic Beverages Tax Revenue				State-Local All License Tax Revenue				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	LA	\$39.36	LA	0.35%	FL	\$37.28	AK	0.32%	DE	\$419.35	DE	2.99%	1
2	AK	36.50	KY	0.30	AL	34.38	SD	0.29	AK	127.42	WY	0.90	2
3	CT		NM	0.28	GA	31.99	GA	0.28	NV	122.14	NV	0.87	3
4	NV	35.36 34.19	OK	0.28	SC	30.64	HI	0.26	WY	119.73	TX	0.86	4
5	OK	34.05	MT	0.26	HI	28.11	TX	0.23	TX	114.24	MT	0.82	5
6	KY		MS	0.26	VT	27.37	VA	0.23	OK		OK	0.81	6
7	HI	32.78 32.77	AL	0.25	ME	26.86	MD	0.23	PA	98.70 95.64	OR	0.72	7
8	DE		WV	0.25	TN	25.92	ID	0.21	OR	91.02	AK	0.72	8
9	CA	31.11 31.11	SD	0.24	AK	25.42	ND	0.19	MT	90.94	PA	0.71	9
10	MA	30.65	NV	0.24	WA	21.78	WV	0.16	IA	85.11	LA	0.70	10
11	MT	29.84	HI	0.24	NC	21.29	UT	0.16	MN	82.63	TN	0.68	11
12	SD	27.14 29.01	DE	0.22	TX	20.93	NE	0.16	ND	81.84	ND	0.67	12
13			ID	0.21	KS	18.20	MO	0.15	NH	79.94	SD	0.67	13
14	NE	26.99	AK	0.21	MT	17.27	AZ	0.14	VT	79.32	IA	0.67	14
15	AL	26.45	TN	0.20	VA	16.89	KY	0.13	IA	78.51	VT	0.66	15
16	KS	26.07	NE	0.20	OK	15.73	OR	0.13	TN	75.94 77.38	MS	0.64	16
17	WV	25.56	IA	0.20	NV	14.66	ME	0.12			AL	0.64	17
18	IA		CA	0.20	LA	13.91	LA	0.12	SD	75.05	ID	0.62	18
19	TX	25.52 25.47	CT	0.20	MS	13.48	WA	0.12	IL		ME	0.60	19
20	MO	24.17	TX	0.19	KY	13.01	NY	0.11	ME	70.78 70.18	MN	0.59	20
21	NH	24.04	KS	0.19	AZ	12.32	TN	0.11	AZ	68.96	OH	0.59	21
22	MS	23.88	MA	0.19	MN	12.19	NH	0.10	ID		AZ	0.56	22
23	ID		NC	0.19	SD	12.16	CA	0.10	NJ	68.76 68.19	WV	0.56	23
24	RI	23.55 23.44	MO	0.18	MA	12.13	AL	0.10	AL	67.73	NH	0.55	24
25	MN	23.17	AR	0.18	NM	12.01	AR	0.10	CT	64.46	NC	0.54	25
26	TN	22.80	UT	0.18	PA	11.36	VT	0.10	NE	64.25	KY	0.50	26
27	VA	22.67	ME	0.17	NH	10.73	MS	0.09	NC	62.44 62.89	AR	0.49	27
28	MD	22.23	VT	0.17	AR	10.56	IL	0.09			IL	0.48	28
29	PA		SC	0.17	NY	10.50	RI	0.08	MO	61.19	NE	0.47	29
30	NC	21.85 21.32	RI	0.17	MI	10.32	MN	0.08	WA	61.19	MO	0.47	30
31	NY		AZ	0.17	UT	10.03	MI	0.07	WI	59.93	WI	0.46	31
32	VT	20.92 20.77	NH	0.17	CT	10.03	NJ	0.07	MS	58.53	VA	0.45	32
33	WY	20.73	MN	0.17	ID	9.56	OH	0.07	MI	58.45	SC	0.45	33
34	ME	20.58	PA	0.16	NE	9.14	NV	0.07	WV	57.46	WA	0.45	34
35	AZ	20.48	VA	0.16	ND	8.56	NC	0.07	FL	54.95	MI	0.43	35
36	FL		ND	0.16	WI	8.32	WY	0.06	KY	53.80	FL	0.41	36
37	AR	19.29 19.14	WY	0.16	IL	7.98	FL	0.06	KS	51.42	NM	0.41	37
38	OH	18.27 18.60	FL	0.14	DE	7.95	SC	0.06	AR	50.94	NJ	0.40	38
39			MD	0.14	RI	7.91	DE	0.06	CO		KS	0.37	39
40	UT	18.17	OR	0.14	NJ	7.69	WI	0.06	NY	47.89 46.93	CT	0.36	40
41	SC	18.14	OH	0.14	CO	7.29	IN	0.05	SC	46.89	UT	0.33	41
42	WA	17.55	GA	0.13	IN	6.62	IA	0.05	NM	43.81	CO	0.33	42
43	OR		NY	0.13	OH	6.49	CT	0.05	HI	43.30	HI	0.32	43
44	NJ	17.39 16.36	WA	0.13	MD	6.29	OK	0.05	CA	38.59	NY	0.29	44
45	MI	16.24	IN	0.12	WV	5.67	NM	0.04	MD	35.40	RI	0.25	45
46	GA		MI	0.12	IA	5.20	KS	0.04	MA	35.29	CA	0.25	46
47	CO	16.23 16.22	CO	0.11	CA	4.96	MA	0.04	RI	35.17	MD	0.23	47
48	IN		WI	0.10	MO	4.90	MT	0.04	UT		MA	0.22	48
49	WI	15.32 13.73	NJ	0.10	OR	4.01	PA	0.03	IN	34.53 26.28	IN	0.21	49
50	IL	12.61	IL	0.09	WY	2.82	CO	0.03	CA	25.23	GA	0.21	50
	US	\$22.77	US	0.17%	US	\$13.78	US	0.10%	US	\$64.26	u s	0.47%	
	DC	0.00	DC	0.00	DC	10.80	DC	0.06	DC	59.80	DC	0.33	

Source: Computed on ACIR *State-Local Government Finance Diskettes* for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government revenue)

RANK	State-Local Motor Vehicle and Motor Vehicle Operators License Tax Revenue				State-Local Corporation and Occupation and Business License Tax Revenue				State-Local Severance Tax Revenue				RANK
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	WY	\$76.47	OK	0.61%	DE	\$345.47	DE	2.46%	AK	\$2,683	AK	15.12%	1
2	OK	74.62	WY	0.58	TX	61.10	LA	0.51	WY	764	WY	5.75	2
3	DE	65.86	IA	0.52	AK	60.77	TX	0.46	NM	248	NM	2.32	3
4	IA	65.63	OR	0.51	LA	57.54	PA	0.39	ND	216	ND	1.78	4
5	OR	63.53	MT	0.50	PA	52.15	AK	0.34	OK	173	MT	1.43	5
6	MN	62.11	VT	0.50	OH	39.01	TN	0.33	MT	159	OK	1.41	6
7	VT	59.65	DE	0.47	TN	37.31	MS	0.33	LA	138	LA	1.23	7
8	IL	59.03	SD	0.46	AL	33.93	AL	0.32	TX	93	TX	0.70	8
9	MT	55.79	MN	0.44	MS		OH	0.30	KY	62	KY	0.57	9
10	AZ	53.57	AZ	0.44	ND	29.76 26.61	ND	0.22	KS	41	MS	0.30	10
11	VA	50.98	IL	0.40	NH	23.78	NC	0.21	MS	28	KS	0.30	11
12	NV		ND	0.39	NC	23.72	ID	0.17	UT	26	UT	0.25	12
13	SD	50.93 50.83	TX	0.37	ID		KY	0.17	AL	19	AL	0.17	13
14	TX	48.98	NV	0.36	NJ	19.45 18.75	NH	0.16	FL	15	FL	0.11	14
15	CT	48.52	ME	0.36	WA	18.23	ME	0.15	OR	12	OR	0.10	15
16	ND	47.82	VA	0.36	KY	17.97	SC	0.14	AR	9	AR	0.09	16
17	NJ	43.75	WV	0.33	OR		OK	0.14	WA	8	SD	0.07	17
18	ME	42.36	TN	0.32	ME	17.70 17.70	OR	0.14	SD	8	WA	0.06	18
19	N H	42.34	NC	0.31	OK	17.40	WA	0.13	CO	7	CO	0.05	19
20	AK	42.10	ID	0.31	WI	17.08	WI	0.13	MI	6	MI	0.04	20
21	MO	38.82	AR	0.31	MO		MO	0.13	NE	3	NE	0.02	21
22	MI		MO	0.30	SC	16.70 15.11	NM	0.11	MN	2	MN	0.02	22
23	PA	37.71 36.92	NH	0.29	NE	14.29	SD	0.11	OH	1	OH	0.01	23
24	NE		KY	0.29	MI	14.22	MT	0.11	CA	1	ID	*	24
25	FL	36.80 36.45	AL	0.29	MN	13.80	NJ	0.11	ID	1	CA	*	25
26	NC	35.97	MI	0.28	FL		NE	0.11	TN	*	TN	*	26
27	TN	35.22	NE	0.28	KS	12.89 12.81	MI	0.11	NH	*	NH	*	27
28	WI	35.17	PA	0.28	NV		WV	0.10	VA	*	NC	*	28
29	ID	34.90	FL	0.27	SD	12.48 12.47	MN	0.10	IN	*	VA	*	29
30	OH	34.72	CT	0.27	MT	12.27	FL	0.10	NC	*	IN	*	30
31	WV	34.22	MS	0.27	NM	12.16	VT	0.09	WI	*	WI	*	31
32	WA	33.62	WI	0.27	CT		KS	0.09	NV	*	NV	*	32
33	HI		OH	0.26	VT	12.11 11.35	NV	0.09	MO	*	MO	*	33
34	KS	33.14 33.10	NJ	0.26	IA	10.85	IA	0.09	AZ	0	AZ	0	34
35	AR	32.06	WA	0.25	WV	10.39	AR	0.08	CT	0	CT	0	35
36	KY	31.15	HI	0.24	VA	10.27	VA	0.07	DE		DE		36
37	AL	30.47	KS	0.24	IL	10.24	IL	0.07	GA	8	GA	8	37
38	NY	30.45	AK	0.24	MD	9.59	CT	0.07	HI		HI		38
39	c o	28.50	NM	0.23	AR		WY	0.06	IA	8	IA	8	39
40	CA	26.69	UT	0.21	WY	8.74 8.53	MD	0.06	IL	0	IL	0	40
41	RI	26.48	SC	0.20	N-Y	8.07	GA	0.06	MA		MA		41
42	MA	26.27	CO	0.19	CO		RI	0.06	MD	8	MD	8	42
43	NM	24.87	RI	0.19	RI	8.05 7.83	CO	0.05	ME	0	ME	0	43
44	MS	24.62	NY	0.19	MA	7.79	HI	0.05	NJ	0	NJ	0	44
45	MD	23.82	CA	0.17	CA	7.39	UT	0.05	NY	8	NY	0	45
46	UT		LA	0.16	HI	7.37	NY	0.05	PA	0	PA		46
47	SC	21.95 21.24	MA	0.16	GA	7.12	AZ	0.05	RI	0	RI	8	47
48	IN	18.50	MD	0.15	AZ	6.18	MA	0.05	SC		SC		48
49	LA		IN	0.15	UT		CA	0.05	VT	8	VT	8	49
50	GA	18.47 13.91	GA	0.11	IN	5.31 4.39	IN	0.04	WV	0	WV	0	50
	US	\$97.09	u s	0.27%	US	\$21.24	US	0.15%	US	\$25	US	0.19%	
	DC	28.82	DC	0.16	DC**	0	DC**	0	DC	0	DC	0	

\*Rounds to zero.

\*\*Tax classified elsewhere.

Source: Computed on ACIR *State-Local Government Finance Diskettes* for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A  
PERCENTAGE OF STATE PERSONAL INCOME, FY 1986  
(state and local government revenue)**

R A N K	State-Local User Charaes Revenue				State-Local All Miscellaneous Revenue				State-Local Interest Earnings on Investments				R A N K
	State	Per Capita	State	As a	State	Per Capita	State	As a	State	Per Capita	State	As a	
				Percent of Personal Income				Percent of Personal Income				Percent of Personal Income	
1	AK	\$766	AK	4.32%	AK	\$6,313	AK	35.58%	AK	\$3,546	AK	19.99%	1
2	WY	532	MS	4.10	WY	1268	WY	9.55	WY	796	WY	5.99	2
3	DE	503	ND	4.07	NM	927	NM	8.67	NM	503	NM	4.70	3
4	ND	495	WY	4.00	MT	482	MT	4.35	OR	294	UT	2.69	4
5	MN	458	AL	3.96	MN	453	UT	3.92	UT	279	MT	2.48	5
6	NE	455	GA	3.66	AZ	429	AZ	3.49	MT	274	SD	2.35	6
7	GA	450	DE	3.58	OR	413	LA	3.47	SD	262	OR	2.34	7
8	NV	424	NE	3.41	UT	406	OR	3.28	RI	231	ND	1.70	8
9	IA	420	IA	3.30	DE	392	MN	3.23	MN	222	RI	1.68	9
10	AL	420	SC	3.29	RI	391	ND	3.16	DE	214	OK	1.63	10
11	CO	393	MN	3.26	LA	390	SD	3.04	ND	207	MN	1.59	11
12	CA	392	LA	3.26	ND	384	RI	2.83	OK	199	WV	1.54	12
13	MI	386	UT	3.12	CO	374	DE	2.79	NE	195	DE	1.52	13
14	WI	380	IN	3.02	KS	363	KY	2.75	CO	188	NE	1.46	14
15	IN	376	NV	3.01	TX	361	TX	2.73	NV	184	HI	1.34	15
16	MS	375	TN	2.98	NY	357	WV	2.67	HI	184	NV	1.31	16
17	WA	375	OK	2.95	CT	356	KS	2.64	CA	182	c o	1.28	17
18	LA	366	WI	2.90	NJ	344	CO	2.56	WV	159	AZ	1.25	18
19	OR	361	NM	2.88	SD	340	OK	2.37	TX	156	VT	1.25	19
20	OK	360	OR	2.87	CA	335	NY	2.22	NY	154	SC	1.19	20
21	NY	355	MI	2.85	MD	316	VT	2.22	AZ	154	TX	1.18	21
22	FL	354	WA	2.73	NV	303	AL	2.17	KS	152	LA	1.16	22
23	HI	347	ID	2.70	KY	298	NV	2.15	VT	149	CA	1.16	23
24	SC	345	CO	2.68	OK	289	PA	2.14	FL	145	KS	1.11	24
25	KS	336	FL	2.65	PA	287	CA	2.13	LA	131	FL	1.08	25
26	TN	332	HI	2.53	NE	281	NE	2.11	MI	129	AL	1.07	26
27	UT	324	CA	2.50	NH	279	FL	2.08	MD	125	ID	1.01	27
28	OH	317	VT	2.49	FL	278	MS	2.05	SC	124	NY	0.96	28
29	NM	308	KS	2.45	WV	275	MD	2.02	WA	122	MI	0.95	29
30	TX	307	WV	2.42	MI	273	MI	2.02	MA	122	ME	0.94	30
31	VA	305	SD	2.41	VT	266	NJ	2.02	VA	118	GA	0.91	31
32	ID	301	OH	2.40	WA	263	CT	1.98	IL	117	TN	0.91	32
33	VT	298	AR	2.38	IL	249	NH	1.92	CT	116	NC	0.90	33
34	NJ	292	MT	2.38	HI	247	WA	1.92	NJ	114	WA	0.89	34
35	MA	283	TX	2.32	MA	246	SC	1.83	AL	114	IA	0.88	35
36	AZ	279	KY	2.27	OH	237	AR	1.82	ID	113	KY	0.85	36
37	MD	273	AZ	2.27	AL	230	IA	1.81	IA	112	AR	0.84	37
38	SD	269	NC	2.22	IA	230	HI	1.80	GA	112	WI	0.84	38
39	MO	269	NY	2.21	MO	226	ME	1.80	WI	110	VA	0.82	39
40	MT	263	VA	2.13	ME	212	OH	1.79	ME	110	MD	0.80	40
41	RI	258	MO	2.04	GA	201	NC	1.72	NC	103	IL	0.79	41
42	NC	254	ME	1.90	WI	201	MO	1.72	NH	102	MO	0.75	42
43	WV	249	RI	1.87	NC	197	IL	1.69	TN	101	MA	0.74	43
44	AR	248	MD	1.75	SC	192	GA	1.64	MO	98	PA	0.72	44
45	KY	246	MA	1.73	AR	189	ID	1.64	PA	97	NH	0.70	45
46	IL	238	NJ	1.71	MS	188	WI	1.53	KY	92	OH	0.69	46
47	NH	232	PA	1.70	VA	184	MA	1.50	OH	92	MS	0.69	47
48	PA	228	IL	1.62	ID	182	IN	1.40	AR	88	NJ	0.67	48
49	ME	224	NH	1.60	IN	175	TN	1.40	IN	67	CT	0.65	49
50	CT	209	CT	1.16	TN	156	VA	1.29	MS	63	IN	0.54	50
	US	\$334	US	2.43%	US	\$311	u s	2.26%	US	\$149	u s	1.08%	
	DC	281	DC	1.55	DC	337	DC	1.86	DC	138	DC	0.76	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A  
PERCENTAGE OF STATE PERSONAL INCOME, FY 1986  
(state and local government revenue)**

R A N K	State-Local Rents and Royalties Revenue				State-Local Cash and Securities Holdings: Insurance Trust Funds				State-Local Cash and Securities Holdings: Nontrust Funds				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$2,584	AK	14.56%	AK	\$5,303	AK	29.88%	AK	\$33,402	AK	188.23%	1
2	WY	387	NM	3.23	NY	4,183	NY	26.05	WY	7,881	WY	59.33	2
3	NM	346	WY	2.91	CA	2,974	OH	20.45	NM	4,934	NM	46.10	3
4	LA	216	LA	1.92	OH	2,703	HI	19.58	OR	3,632	UT	29.51	4
5	KY	158	KY	1.46	HI	2,684	CA	18.94	MT	3,108	OR	28.88	5
6	KS	145	MT	1.10	WI	2,554	WI	18.37	UT	3,059	MT	28.07	6
7	MT	122	KS	1.06		2,411	NV	18.14	SD	2,861	SD	25.63	7
8	CT	122	AZ	0.87	WA	2,228	SC	17.77	MD	2,746	ND	22.07	8
9	NH	118	NH	0.81	MI		AZ	16.59	ND	2,683	LA	19.92	9
10	AZ	107	MN	0.74	CO	2,221 2,082	MI	16.42	DE	2,587	MN	19.59	10
11	NJ	104	WV	0.68	MN	2,059	WA	16.26	CA	2,438	AZ	19.06	11
12	MN	103	CT	0.68	AZ	2,040	NM	15.44	AZ		DE	18.45	12
13	RI	93	RI	0.68	NJ	1,965	NC	15.23	TX	2,343 2,259	OK	18.20	13
14	DE	81	MS	0.62	WY	1,925	OR	15.00	LA	2,235	WV	17.89	14
15	CO	76	AL	0.62	OR	1,886	MN	14.69	OK	2,223	TX	17.07	15
16	NY	76	NJ	0.61	SC		WY	14.49	RI	2,220	RI	16.07	16
17	MO	75	UT	0.61	DE	1,864 1,818	CO	14.21	NV	2,218	NV	15.75	17
18	WV	70	DE	0.57	MD	1,766	MS	13.78	CO		CA	15.53	18
19	AL	65	MO	0.57	NC	1,748	UT	13.45	NJ	2,201 2,169	VT	15.45	19
20	ND	65	ND	0.53	IL	1,666	AL	13.07	MA	2,074	CO	15.02	20
21	UT	63	CO	0.52	CT	1,653	DE	12.97	NE		NE	14.84	21
22	MS	57	AR	0.49	PA	1,520 1,604	MT	12.48	FL	1,980 1,964	FL	14.68	22
23	TX	55	NY	0.47	RI		TN	12.01	NY		SC	14.04	23
24	AR	51	TX	0.41	GA	1,414 1,453	WV	11.94	HI	1,963 1,918	HI	13.99	24
25	OH	50	NC	0.39			GA	11.51	VT	1,851	ID	13.23	25
26	OK	47	OK	0.38	UT	1,394	NJ	11.50	WV	1,840	ME	13.06	26
27	IA	47	OH	0.38	AL	1,384	PA	11.35	IL		NJ	12.70	27
28	NV	46	IA	0.37	MT	1,382	IL	11.32	MD	1,625 1,568	MA	12.68	28
29	IN	45	IN	0.36	M O	1,357	MD	11.31	MI	1,553	NY	12.22	29
30	NC	44	NV	0.32	TN	1,339	KY	11.25	CT	1,549	AR	12.15	30
31	MD	43	MD	0.27	IA		LA	10.98	WA	1,539	TN	12.10	31
32	CA	41	SC	0.26	MS	1,262 1,260	SD	10.55	VA	1,491	MI	11.48	32
33	OR	32	CA	0.26	VA	1,234	RI	10.52		1,474	AL	11.33	33
34	FL	31	OR	0.25	TX	1,233	MO	10.32	ID		IL	11.04	34
35	VA	31	FL	0.24	LA	1,232	IA	9.91	SC	1,474 1,472	KY	10.95	35
36	IL	31	VA	0.22	KY	1,228	AR	9.81	KS		WA	10.88	36
37	SC	28	IL	0.21	KS	1,207 1,217	ND	9.72	MO	1,437 1,408	MO	10.71	37
38	TN	22	TN	0.20			TX	9.32	TN	1,349	KS	10.48	38
39	NE	20	SD	0.17	ND		ID	9.08	NH	1,322	NC	10.37	39
40	WI	20	VT	0.16	SD	1,182 1,177	OK	9.07	WI	1,296	GA	10.35	40
41	VT	19	NE	0.15	OK		CT	8.91	GA	1,271	VA	10.28	41
42	SD	19	GA	0.15	FL	1,108 1,099	KS	8.80	AR	1,265	MD	10.04	42
43	GA	19	WI	0.15	MA		VA	8.61	IA		WI	9.87	43
44	MA	16	ME	0.13	AR	1,074 1,022	FL	8.22	AL	1,222 1,200	IA	9.59	44
45	ME	16	ID	0.12	ID	1,012	ME	8.03	OH	1,194	NH	9.09	45
46	MI	15	MI	0.11	NH	1,001	VT	7.93	KY	1,191	OH	9.04	46
47	ID	13	MA	0.10	VT	950	NH	6.89	PA	1,182 1,185	MS	8.96	47
48	PA	12	PA	0.09	ME		MA	6.57			PA	8.82	48
49	HI	10	HI	0.07	NE	947 702	IN	5.28	IN		CT	8.60	49
50	WA	8	WA	0.06	IN	656	NE	5.26	MS	1,006 819	IN	8.09	50
	US	\$61	US	0.44%	us	\$1,935	u s	14.09%			US	13.89%	
	DC	4	DC	0.02	DC	1,087	DC	5.98	US	\$1,907, 1,737	DC	9.56	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.



**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government expenditure)

R A N K	State-Local All General Expenditure				State-Local Intergovernmental Expenditure to Federal Government				State-Local Direct General Expenditure				R A N K
	State	Per Capita	State	As a	State	Per Capita	State	As a	State	Per Capita	State	Ass	
				Percent of Personal Income				Percent of Personal Income				Percent of Personal Income	
1	AK	\$9,452	AK	53.26%	CA	\$52.60	CA	0.34%	AK	\$9,437	AK	53.18%	1
2	WY	4,473	WY	33.67	MA	19.97	VT	0.13	WY	4,472	WY	33.67	2
3	NY	3,629	NM	25.19	WI	16.35	WI	0.12	NY	3,616	NM	25.19	3
4	MN	3,049	MT	25.16	VT	15.10	MA	0.12	MN	3,049	MT	25.15	4
5	CA	2,872	UT	23.95	AK	14.86	AK	0.08	CA	2,820	UT	23.95	5
6	NJ	2,801 2,818	NY	22.59	NY	12.91	NY	0.08	DE		NY	22.51	6
7	MT		ND	22.27	RI	9.39	RI	0.07	NJ	2,817 2,797	ND	22.27	7
8	MI	2,780 2,785	MN	21.75	MI	7.15	ME	0.05	MT	2,784	MN	21.75	8
9			LA	21.59	ME	6.45	MI	0.05	MI		LA	21.59	9
10	WI	2,736	VT	21.51	PA	5.70	PA	0.04	WI	2,773 2,719	MS	21.40	10
11	ND	2,731	MS	21.40	IA	5.18	IA	0.04	MA	2,711	VT	21.38	11
12	HI	2,702 2,707	OR	21.26	WA	4.45	WA	0.03	ND	2,707	OR	21.26	12
13			WV	20.98	NJ	3.69	HI	0.03	HI	2,699	WV	20.98	13
14	NM	2,696	WI	20.84	HI	3.49	NJ	0.02	NM	2,696	WI	20.71	14
15	RI	2,681	AZ	20.68	NV	2.69	NV	0.02	OR	2,673	AZ	20.67	15
16	NV	2,666 2,673	MI	20.56	IN	2.31	IN	0.02	RI		MI	20.51	16
17			SD	20.19	MO	1.43	MO	0.01	NV	2,663 2,671	SD	20.19	17
18	CT	2,582	DE	20.10	DE	1.02	MT	0.01	CT	2,582	DE	20.09	18
19	MD	2,580	AL	20.07	MT	1.00	DE	0.01	MD	2,580	AL	20.07	19
20	VT	2,577	HI	19.71	NE	0.84	NE	0.01	c o	2,567	HI	19.69	20
21	WA	2,569	ME	19.60	AZ	0.40	AZ	*	WA	2,565	ME	19.54	21
22	c o	2,568	RI	19.41	WY	0.35	AR	*	VT	2,562	RI	19.34	22
23	AZ	2,542	IA	19.18	AR	0.31	UT	*	AZ	2,541	IA	19.14	23
24	UT	2,482	NV	18.93	ID	0.29	WY	*	UT	2,482	NV	18.91	24
25	IA	2,443	SC	18.80	UT	0.28	ID	*	IA	2,438	SC	18.80	25
26	NE	2,395 2,423	WA	18.74	CO	0.23	CO	*	NE	2,394 2,423	WA	18.71	26
27	KS		CA	18.30	IL	0.06	IL	*			OK	18.24	27
28	IL	2,351 2,382	OK	18.24	KS	0.06	KS	*	KS		CA	17.96	28
29			NE	17.95	SD	0.05	SD	*	IL	2,382 2,350	NE	17.94	29
30	ME	2,309	GA	17.91	MS	0.02	MS	*	ME	2,303	GA	17.91	30
31	OH	2,289	ID	17.76	MD	0.02	MD	*	OH	2,289	KY	17.76	31
32	SD	2,254	KY	17.76	AL	0	AL	*	SD	2,254	ID	17.76	32
33	OK	2,228	AR	17.69	CT	0	CT	0	OK		AR	17.69	33
34	VA	2,212	CO	17.53	FL	0	FL	0	VA	2,228 2,212	CO	17.53	34
35	TX	2,204	KS	17.37	GA	8	GA	0	TX	2,204	KS	17.37	35
36	PA	2,189 2,199	OH	17.32	KY	0	KY	0	PA	2,183 2,199	OH	17.32	36
37			TN	17.21	LA	0	LA	0			TN	17.21	37
38	WV	2,158	MA	16.70	MN	0	MN	0	WV	2,158	TX	16.66	38
39	AL	2,125	TX	16.66	NC	0	NC	0	AL	2,125	NC	16.65	39
40	FL	2,123	NC	16.65	ND	0	ND	0	FL	2,123	MA	16.58	40
41	INH	2,024	MD	16.52	NH	0	NH	0	NH	2,024	MD	16.52	41
42	ID	1,979 1,988	NJ	16.40	NM	0	NM	0	IN	1,996	NJ	16.38	42
43			PA	16.34	OH	0	OH	0	ID	1,978	PA	16.30	43
44	SC	1,972	IN	16.07	OK	0	OK	0	SC	1,972	IN	16.05	44
45	MS	1,957	IL	15.97	OR	0	OR	0	MS	1,957	IL	15.97	45'
46	KY		FL	15.87	SC	0	SC	0	KY		FL	15.87	46
47	TN	1,921 1,918	VA	15.43	TN	0	TN	0	TN	1,921 1,918	VA	15.43	47
48	MO		MO	14.57	TX	0	TX	0	MO		MO	14.56	48
49	NC	1,916 1,911	CT	14.35	VA	0	VA	0	NC	1,914 1,911	CT	14.35	49
50	AR	1,843	NH	13.92	WV	0	WV	0	AR	1,843	NH	13.92	50
	US	\$2,516	US	18.32%	US	\$8.74	US	0.06%	US		US	18.26%	
	DC	4,694	DC	25.85	DC	0	DC	0	DC	\$2,507, 4,694	DC	25.85	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A  
PERCENTAGE OF STATE PERSONAL INCOME, FY 1986  
(state and local government expenditure)**

R A N K	State-Local Direct Education Expenditure				State-Local Direct Elementary and Secondary Education Expenditure				State-Local Higher Education Expenditure				R A N K
	State	Per Capita	State	As a	State	Per Capita	State	As a	State	Per Capita	State	As a	
				Percent of Personal Income				Percent of Personal Income				Percent of Personal Income	
1	AK	\$2,273	AK	12.81%	AK	\$1,660	AK	9.36%	AK	\$523	NM	3.42%	1
2	WY	1,667	WY	12.55	WY	1,207	WY	9.09	WY	430	UT	3.40	2
3	DE	1,108	UT	10.13	NY	787	MT	6.90	DE	382	WY	3.24	3
4	NM	1,068	NM	9.98	MT	764	UT	6.36	ND	380	ND	3.13	4
5	UT	1,050	MT	9.27	NJ	710	NM	6.29	NM	366	AK	2.95	5
6	ND	1,040	ND	8.56	MI	707	WV	5.79	UT	353	VT	2.80	6
7	NY	1,038	VT	8.25	MN	703	OR	5.32	WI	338	DE	2.72	7
8	MI	1,033	WV	8.09	NM	673	MI	5.23	VT	335	AZ	2.63	8
9	MT	1,026	AZ	8.03	OR	669	AZ	5.16	IA	332	IA	2.60	9
10	WI	1,024	DE	7.90	CO	667	AR	5.15	AZ	323	WI	2.57	10
11	MN	1,005	OR	7.82	UT	659	ND	5.10	HI	304	NC	2.44	11
12	VT	988	WI	7.80	TX	650	SD	5.10	KS	297	AL	2.43	12
13	AZ	987	MS	7.74	WI	648	MN	5.02	MI	296	MS	2.42	13
14	OR	983	SC	7.66	DE	642	WI	4.94	WA	291	SC	2.33	14
15	CO	949	MI	7.64	AZ	634	VT	4.93	OR	290	OR	2.31	15
16	IA	937	AR	7.60	KS	620	TX	4.91	CA	288	HI	2.22	16
17	WA	936	AL	7.49	ND	620	MS	4.91	NC	280	ID	2.21	17
18	KS	935	IA	7.36	NE	616	NY	4.90	NE	280	MI	2.19	18
19	TX	926	NC	7.32	OH	613	SC	4.87	CO	264	KS	2.16	19
20	NE	923	MN	7.17	WA	612	OK	4.79	MN	260	WA	2.12	20
21	NJ	917	OK	7.16	VA	602	ME	4.72	TX	260	NE	2.10	21
22	CA	907	SD	7.09	WV	596	LA	4.65	AL	257	OK	2.08	22
23	VA	882	TX	7.00	MA	594	OH	4.64	OK	254	IN	1.97	23
24	OK	874	LA	6.99	VT	590	NC	4.62	MD	249	TX	1.96	24
25	MD	872	NE	6.92	CA	587	NE	4.61	VA	248	KY	1.94	25
26	OH	856	ME	6.90	OK	586	DE	4.58	ID	246	MT	1.93	26
27	NC	841	ID	6.85	MD	585	CO	4.55	IN	245	AR	1.93	27
28	RI	840	WA	6.83	PA	584	KS	4.52	SC	244	LA	1.89	28
29	WV	832	KS	6.82	IA	570	IA	4.47	OH	227	WV	1.87	29
30	IN	818	IN	6.58	SD	569	WA	4.47	MS	222	MN	1.85	30
31	ME	813	CO	6.48	ME	557	PA	4.36	MT	214	TN	1.84	31
32	SC	803	OH	6.48	CT	554	ID	4.33	LA	213	CA	1.84	32
33	IL	796	NY	6.46	NV	550	GA	4.29	RI	211	CO	1.80	33
34	AL	793	KY	6.37	RI	550	IN	4.25	GA	210	SD	1.73	34
35	SD	792	GA	6.20	IL	546	VA	4.19	KY	210	VA	1.73	35
36	MA	792	VA	6.15	AR	536	NJ	4.16	IL	207	ME	1.72	36
37	AR	791	RI	6.08	NC	530	AL	4.09	TN	205	OH	1.71	37
38	LA	784	TN	5.85	IN	529	RI	3.98	ME	202	GA	1.71	38
39	NV	773	CA	5.78	GA	526	KY	3.97	AR	201	MD	1.60	39
40	PA	771	PA	5.76	FL	524	FL	3.92	NV	198	RI	1.53	40
41	ID	763	MD	5.58	LA	521	NV	3.90	NY	195	NV	1.41	41
42	GA	762	HI	5.53	NH	518	MO	3.85	SD	193	IL	1.40	42
43	HI	759	NV	5.49	SC	511	MD	3.75	WV	193	MO	1.34	43
44	CT	745	IL	5.41	MO	506	CA	3.74	NJ	178	NY	1.22	44
45	MS	707	NJ	5.37	ID	482	IL	3.71	MO	177	NH	1.15	45
46	NH	706	MO	5.36	MS	449	MA	3.63	NH	167	NJ	1.04	46
47	MO	705	FL	5.26	HI	441	NH	3.56	MA	157	FL	0.99	47
48	FL	704	NH	4.85	AL	433	TN	3.52	CT	150	MA	0.96	48
49	KY	689	MA	4.84	KY	430	HI	3.22	FL	133	PA	0.94	49
50	TN	652	CT	4.14	TN	393	CT	3.07	PA	125	CT	0.83	50
	US	\$874	US	6.37%	US	\$602	US	4.38%	US	\$235	US	1.71%	
	DC	802	DC	4.42	DC	671	DC	3.70	DC	131	DC	0.72	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government expenditure)

R A N K	State-Local Direct Public Welfare Expenditure				State-Local Direct Health and Hospitals Expenditure				State-Local Direct Highways Expenditure				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	NY	\$625	NY	3.89%	WY	\$464	WY	3.49%	AK	\$906	WY	5.28%	1
2	AK	515	ME	3.43	GA	412	GA	3.35	WY	702	AK	5.10	2
3	MA	477	RI	3.40	NY	362	MS	3.27	MT	416	MT	3.76	3
4	RI	470	WI	3.34	AL	336	AL	3.17	SD	372	SD	3.33	4
5	MN	459	MI	3.31	MS	299	LA	2.56	ND	354	ND	2.91	5
6	MI	448	MN	3.28	LA	288	SC	2.55	IA	316	NM	2.71	6
7	WI	438	MA	2.92	MI	278	NY	2.26	KS	315	WV	2.56	7
8	ME	404	AK	2.90	SC	268	TN	2.16	MN	311	VT	2.49	8
9	CA	387	OH	2.78	AK	267	MI	2.06	NE	304	IA	2.48	9
10	OH	368	VT	2.71	MA	254	NM	1.91	VT	298	MS	2.47	10
11	CT	345	PA	2.56	NE	252	NE	1.89	NM	290	UT	2.40	11
12	PA	343	CA	2.47	CA	251	IA	1.87	NV	289	KS	2.29	12
13	IL	330	KY	2.34	MN	245	OK	1.79	AZ	275	ID	2.29	13
14	VT	325	IA	2.31	TN	241	MN	1.75	WV	264	NE	2.28	14
15	NJ	324	MT	2.29	IA	239	FL	1.71	DE	258	AZ	2.24	15
16	IA	294	WV	2.27	FL	229	UT	1.68	ID	255	MN	2.22	16
17	MD	291	IL	2.24	OK	219	ID	1.65	UT	249	LA	2.15	17
18	WA	278	ND	2.19	MO	210	IN	1.60	CO	246	AR	2.08	18
19	ND	267	MS	2.16	WI	207	CA	1.60	ME	241	NV	2.05	19
20	HI	266	UT	2.06	NM	205	MO	1.60	LA	241	ME	2.05	20
21	MT	254	AR	2.05	CO	202	NC	1.60	MD	240	KY	2.04	21
22	KY	253	WA	2.03	IN	200	WI	1.58	WI	238	AL	1.92	22
23	CO	250	TN	1.96	VA	198	MA	1.55	VA	234	DE	1.84	23
24	OK	238	LA	1.95	WA	193	AR	1.53	NJ	234	WI	1.81	24
25	NE	235	OK	1.95	KS	191	AK	1.50	NH	233	OK	1.74	25
26	WV	233	HI	1.94	RI	191	WV	1.47	TX	230	TX	1.74	26
27	NH	233	CT	1.92	TX	190	TX	1.44	MS	226	TN	1.73	27
28	IN	232	NJ	1.90	OH	186	OH	1.41	KY	220	CO	1.68	28
29	TN	219	SD	1.88	HI	185	WA	1.41	CT	218	VA	1.63	29
30	LA	219	MD	1.87	NV	184	KS	1.39	WA	217	OR	1.63	30
31	AR	214	IN	1.86	ID	184	RI	1.38	AR	217	NH	1.60	31
32	OR	214	NM	1.84	NC	183	CO	1.38	OK	212	WA	1.58	32
33	UT	214	NE	1.76	CT	182	VA	1.38	IL	208	GA	1.57	33
34	SD	210	AL	1.75	UT	174	HI	1.35	OR	204	MD	1.54	34
35	WY	204	SC	1.71	NJ	167	MT	1.31	AL	204	MO	1.54	35
36	KS	201	CO	1.70	AR	159	NV	1.31	NY	202	PA	1.48	36
37	MO	200	OR	1.70	OR	155	OR	1.23	MO	202	IL	1.41	37
38	MS	198	NH	1.60	IL	152	ND	1.19	PA	198	NJ	1.37	38
39	NM	197	NC	1.57	WV	151	KY	1.17	GA	193	NC	1.35	39
40	DE	193	GA	1.56	DE	146	SD	1.09	TN	193	OH	1.34	40
41	GA	191	WY	1.53	ND	145	DE	1.04	OH	177	IN	1.30	41
42	AL	185	MO	1.52	MT	145	IL	1.03	RI	176	MI	1.28	42
43	AZ	182	AZ	1.48	KY	127	CT	1.01	MI	173	RI	1.28	43
44	NC	180	KS	1.47	PA	124	AZ	1.01	FL	163	NY	1.26	44
45	SC	179	ID	1.39	AZ	124	NJ	0.98	IN	162	SC	1.24	45
46	VA	174	DE	1.38	SD	121	ME	0.94	NC	155	FL	1.22	46
47	FL	157	VA	1.22	NH	112	PA	0.92	MA	142	CT	1.21	47
48	ID	155	FL	1.17	ME	111	VT	0.88	HI	139	HI	1.01	48
49	NV	152	NV	1.08	VT	106	NH	0.77	SC	130	MA	0.87	49
50	TX	141	TX	1.06	MD	106	MD	0.68	CA	127	CA	0.81	50
	US	\$310	US	2.25%	US	\$222	US	1.62%	US	\$205	US	1.49%	
	DC	841	DC	4.63	DC	450	DC	2.48	DC	146	DC	0.81	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government expenditure)

RANK	State-Local Direct Police and Fire Expenditure				State-Local Direct Corrections Expenditure				State-Local Direct Protective Inspection and Regulation Expenditure				RANK
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$303.21	AK	1.71%	AK	\$203.27	AK	1.15%	AK	\$49.76	NV	0.31%	1
2	NV	210.75	NV	1.50	NV	108.88	AZ	0.78	NV	43.26	AK	0.28	2
3	NY	201.16	AZ	1.27	NY	101.69	NV	0.77	CA	36.11	CA	0.23	3
4	CA	186.84	NY	1.25	CA	100.04	CA	0.64	WA	29.76	WA	0.22	4
5	MA	166.76	WY	1.22	AZ	95.27	NY	0.63	NJ	24.09	OR	0.19	5
6	WY	161.52	OR	1.19	MD	92.98	NM	0.63	OR	23.71	ND	0.18	6
7	RI	160.71	CA	1.19	DE	72.24	MD	0.60	ND	21.78	NM	0.18	7
8	AZ	156.36	RI	1.16	WA	71.58	SC	0.53	NY	20.91	UT	0.17	8
9	NJ	155.84	FL	1.15	MI	.....	WA	0.52	CT	20.54	OK	0.16	9
10	FL	153.45	NM	1.13	NJ	68.29 67.20	DE	0.52	WY	20.17	MS	0.16	10
11	CT	153.38	LA	1.10	HI	67.16	MI	0.50	FL	19.38	WY	0.15	11
12	IL	150.37	UT	1.06	VA	62.97 65.79	HI	0.48	OK	19.23	FL	0.14	12
13	OR	150.09	WI	1.04			UT	0.48	NM	18.89	ID	0.14	13
14	MD	148.98	IL	1.02	FL	61.96	FL	0.46	UT	17.29	NJ	0.14	14
15	co	144.73	MA	1.02	co	60.59	GA	0.46	VA	16.92	AZ	0.13	15
16	MI	137.77	MI	1.02	WY	58.19	LA	0.44	RI	16.43	NY	0.13	16
17	HI	137.02	HI	1.00	GA	56.23	VA	0.44	AZ	16.35	MT	0.12	17
18	W-I	136.65	CO	0.99	SC	55.68	WY	0.44	ID	15.81	KY	0.12	18
19	WA	131.76	WA	0.96	MA	52.74	NC	0.43	WI	15.27	RI	0.12	19
20	LA	123.39	MD	0.95	TX	50.56	CO	0.41	MA	15.04	VA	0.12	20
21	OH	122.86	OH	0.93	LA	50.07	TN	0.40	HI	14.98	AR	0.12	21
22	NM	121.20	NJ	0.91	NC	49.82 49.87	OR	0.40	DE	14.71	WI	0.12	22
23	VA	118.99	CT	0.85			NJ	0.39	NE	14.67	CT	0.11	23
24	DE	114.39	ID	0.85	UT	49.45	AL	0.39	MS	14.19	ME	0.11	24
25	MN	110.37	VA	0.83	OH	49.40	OK	0.38	MD	14.02	VT	0.11	25
26	UT	109.83	TX	0.83	CT		TX	0.38	MT	13.62	NE	0.11	26
27	TX	109.70	MO	0.83	IL	48.43 47.01	OH	0.37	ME	13.41	HI	0.11	27
28	MO	108.94	MT	0.83	PA	46.94	MT	0.37	MI	13.30	DE	0.10	28
29	NH	106.96	AL	0.82	TN	45.09 46.75	PA	0.35	KY	13.30	NC	0.10	29
30	KS	102.52	GA	0.82			KY	0.34	VT	13.26	SC	0.10	30
31	GA	100.34	DE	0.82	MN	43.82	MS	0.33	MN	13.22	MI	0.10	31
32	OK	98.66	TN	0.81	AL	41.60	MA	0.32	NH	13.19	MN	0.09	32
33	ID	94.29	OK	0.81	RI	41.02	IL	0.32	TX	12.24	TX	0.09	33
34	IA		MN	0.79	MT	40.54	MN	0.31	AR	12.12	MA	0.09	34
35	PA	92.88 92.41	MS	0.78	N <sup>E</sup> IN	38.75	IN	0.30	CO	12.09	TN	0.09	35
36	NE	91.88	ME	0.78	WI	36.72 37.69	RI	0.30	NC	11.83	NH	0.09	36
37	MT	91.47	NC	0.77			VT	0.29	OH	11.41	MD	0.09	37
38	ME	91.44	SC	0.75	KS		ME	0.29	SC	10.56	SD	0.09	38
39	TN	90.25	KS	0.75	KY	36.69 36.30	NE	0.29	TN	10.24	OH	0.09	39
40	NC	88.90	NH	0.74	VT	35.32	SD	0.29	IA	9.88	AL	0.09	40
41	AL		IA	0.73	MO	34.96	AR	0.28	SD	9.86	CO	0.08	41
42	VT	82.90 86.86	KY	0.72	IA	34.70	WI	0.28	PA	9.71	GA	0.08	42
43	IN	79.05	SD	0.70	ME	34.30	IA	0.27	MO	9.70	IA	0.08	43
44	SD	77.86 78.42	VT	0.69	SD	32.17	CT	0.27	GA	9.61	WV	0.08	44
45			PA	0.69	NH	31.75	KS	0.27	KS	9.42	MO	0.07	45
46	KY	77.78	NE	0.69	MS	30.50	MO	0.27	IL	9.30	PA	0.07	46
47	ND	71.88	AR	0.65	AR	29.54	ID	0.26	AL	9.00	KS	0.07	47
48	MS	71.39	IN	0.63	ID		NH	0.22	WV	7.96	IL	0.06	48
49	AR	67.69	ND	0.59	ND	28.61 21.17	WV	0.18	LA	6.27	LA	0.06	49
50	WV	59.12	WV	0.57	WV	18.39	ND	0.17	IN	5.72	IN	0.05	50
	US	\$133.87	US	0.97%	US	\$62.04	US	0.45%	US	\$16.92	US	0.12%	
	DC	453.76	DC	2.50	DC	332.56	DC	1.83	DC	38.45	DC	0.21	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government expenditure)

R A N K	State-Local Direct Parks and Recreation Expenditure				State-Local Direct Sanitation and Sewerage Expenditure				State-Local Interest Payments on General Debt				R A N K
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$83.94	WY	0.60%	AK	\$249.19	AK	1.40%	AK	\$1,788.60	AK	10.08%	1
2	NV	79.89	NV	0.52	NY	130.09	WI	0.93	WY	358.07	WY	2.70	2
3	HI	69.19 73.42	HI	0.50	WI	122.59	HI	0.89	DE	293.17	DE	2.09	3
4			NM	0.48	HI	121.90	NM	0.89	RI	272.11	OR	2.08	4
5	FL	69.16	AK	0.47	MD	108.79	NY	0.81	OR	261.57	LA	2.07	5
6	IL	61.63 62.29	CO	0.47	NJ	100.68	AZ	0.79	NY	241.16	RI	1.97	6
7			FL	0.47	AZ	96.91	LA	0.78	LA	231.86	NM	1.89	7
8	MN	61.06	MN	0.44	NM	95.01	MD	0.70	HI	228.61	MT	1.85	8
9	CA	57.36	AZ	0.43	DE		DE	0.67	NJ	226.67	HI	1.67	9
10	ND	55.31	IL	0.42	VA	94.63 93.58	IA	0.67	MN	222.11	MN	1.58	10
11	AZ	52.70 54.51	UT	0.40	LA	87.27	VA	0.65	NV	218.47	NV	1.55	11
12			WA	0.38	WA	86.57	OH	0.63	CT	214.36	NY	1.50	12
13	WA	52.19	CA	0.37	IA	84.72	WA	0.63	MT	204.37	SD	1.49	13
14	NM	51.73	OR	0.36	OH	83.62	TX	0.63	NM	202.73	WV	1.48	14
15	NJ	51.21	LA	0.35	TX	83.44	FL	0.62	NH	181.64	AZ	1.47	15
16	OR	45.56	MD	0.35	FL	83.29	SC	0.61	AZ	181.14	VT	1.47	16
17	WI	42.88	NY	0.34	CO	82.12	MI	0.59	MD	180.52	UT	1.40	17
18	UT	41.46	WI	0.33	CT		NJ	0.59	MA	177.00	KY	1.35	18
19	MA	40.21	SD	0.32	MI	80.38 80.15	UT	0.58	VT	176.10	NJ	1.33	19
20	LA	39.83	OK	0.31	CA	75.83	OK	0.58	KS	171.43	AL	1.28	20
21	OK	37.57	NJ	0.30	MA	75.58	TN	0.58	SD	165.84	KS	1.25	21
22	DE		TN	0.27	WY	75.03	WY	0.56	CO	161.40	NH	1.25	22
23	SD	36.41 35.31	AL	0.27	NV	73.48	CO	0.56	PA	157.89	ME	1.22	23
24	MI		IA	0.26	MN	73.40	ID	0.55	WV	152.46	CT	1.19	24
25	TX	35.16 34.98	TX	0.26	IL	72.67	IN	0.55	KY	146.42	PA	1.18	25
26	VA	34.82	MI	0.26	RI	72.12	VT	0.55	TX	145.87	ND	1.16	26
27	NE	33.92	DE	0.26	OK	70.32	MT	0.53	WI	145.46	MD	1.16	27
28	MO	33.75	MO	0.26	NH	68.83	ME	0.53	UT	145.36	WI	1.11	28
29	IA		ND	0.25	IN		MN	0.52	ME	144.32	TX	1.10	29
30	KS	33.69 31.02	NE	0.25	VT	68.45 65.49	RI	0.52	ND	141.45	CO	1.10	30
31	ND		GA	0.25	OR	64.47	NV	0.52	IL	141.44	OK	1.09	31
32	TN	30.92 30.59	MA	0.25	TN	64.12	OR	0.51	AL	135.68	MA	1.08	32
33	CT	30.25	VA	0.24	PA		IL	0.49	WA	134.21	FL	1.00	33
34	RI	29.40 29.83	WV	0.24	SC	63.63 63.57	MS	0.49	OK	133.79	MS	0.99	34
35			NC	0.23	MD	62.12	CA	0.48	FL	133.23	WA	0.98	35
36	AL	29.04	KS	0.23	UT	59.79 61.43	PA	0.47	CA	127.04	IL	0.96	36
37	NC	26.60	MT	0.22			NH	0.47	NE	123.21	SC	0.95	37
38	OH	26.30	KY	0.22	MT	58.76	MA	0.46	OH	111.05	AR	0.92	38
39	WV	24.96	SC	0.21	MO	58.66	SD	0.46	MI	110.53	NE	0.92	39
40	MT	24.89	RI	0.21	GA	53.34	WV	0.46	VA	110.48	TN	0.92	40
41	IN		OH	0.20	SD	51.41	AL	0.45	TN	102.82	OH	0.84	41
42	KY	24.23 24.03	IN	0.19	KS		KY	0.45	SC	100.00	MI	0.82	42
43	PA		ID	0.18	KY	49.77 48.53	CT	0.45	MO	98.76	CA	0.81	43
44	SC	23.15 22.49	VT	0.18	AL	47.87	MO	0.45	IA		VA	0.77	44
45	VT	21.16	PA	0.17	NE	47.70	GA	0.43	AR	96.99 96.23	IA	0.76	45
46	ME	20.34	ME	0.17	WV	46.86	KS	0.36	MS	90.57	MO	0.75	46
47	ID		CT	0.17	MS		NE	0.36	IN		ID	0.73	47
48	NH	20.33 17.97	MS	0.17	AR	44.65 35.70	AR	0.34	ID	89.19 81.64	IN	0.72	48
49	AR		AR	0.15	ND	31.18	NC	0.27	GA		NC	0.64	49
50	MS	16.14 15.11	NH	0.12	NC	30.79	ND	0.26	NC	76.86 73.57	GA	0.63	50
	US	\$42.16	US	0.31%	us	\$79.40	US	0.58%	us	\$153.74	US	1.12%	
	DC	76.03	DC	0.42	DC	187.04	DC	1.03	DC	323.78	DC	1.78	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

**STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS. PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1986**  
(state and local government expenditure)

RANK	State-Local Long-Term Debt Outstanding at End of Fiscal Year: Guaranteed				State-Local Long-Term Debt Outstanding at End of Fiscal Year: Nonauaranteed				State-Local Short-Term Debt Outstanding at End of Fiscal Year				RANK
	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	State	Per Capita	State	As a Percent of Personal Income	
1	AK	\$8,084	AK	45.55%	AK	\$13,948	AK	78.60%	NY	\$250.00	NY	1.56%	1
2	OR		OR		UT		UT		IA	\$205.19	IA	1.49	2
3	MD	2,905	HI	15.60	DE	4,880	DE	30.14	IA	\$190.14	LA	1.20	3
4	DE	1,307	AL	9.61	WY	3,394	WY	28.10	AK	\$188.85	AK	1.06	4
5													5
6	LA				AZ	3,129	KY				OH		6
7	WA	1,263	WA	9.32	WA	2,930	LA	25.73	RI	126.17	RI	0.95	7
8	CT	1,213											8
9	MN	1,179	MD	8.62	LA	2,889	NE	25.45	AZ	103.72	MT	0.92	9
10	NY	1,148	WI	8.27	KY	2,784	MT	21.42	MT	87.00	TN	0.73	10
11	NV	1,086	NV	7.61	RI	2,726	WV	21.38	HI	86.40	HI	0.68	11
12	MA	1,072	AZ	7.47	MN	2,639	SD	20.77	TN	81.21	NC	0.63	12
13													13
14	AL		NY		NY		RI					0.59	14
15	TX	1,017	TN	6.90	MT	2,386	MN	18.83	WY	80.38	WI	0.58	15
16	AZ	928	UT	6.78	SD	2,239	OK	18.76	WI	77.67	DE	0.57	16
17	NH	919	VT	6.74	CO	2,193	FL	17.63		71.38	IL	0.53	17
18													18
19	PA		MA		OK	2,154			KS		KS		19
20	WY	840	WY	6.36	WV	2,137	NY	16.13	NC	65.80	PA	0.52	20
21	IL		PA		NV						MI		21
22	RI	806	NH	6.27	SC	2,066	NV	14.76	MA	62.35	WA	0.46	22
23	TN	769	RIE	6.06	CA	1,915	VT	14.08	IN	49.27	GA	0.40	23
24	VT	768	IL	5.77	TX	1,885	TX	13.97	MD	48.42	ID	0.33	24
25	c o	741		5.48	TX	1,848	NJ	13.97	CA	47.13	CA	0.32	25
26	ME	714	SC	5.46	MA	1,833	NH	13.17	FL	41.61	FL	0.31	26
27	MI		NJ						GA		MD	0.31	27
28	UT	706	CO	5.43	CT	1,774	NC	13.14	ID	41.12	CA	0.30	28
29	VA	608	MS	5.06	PA	1,731	PA	12.92	NH	34.11	NE	0.25	29
30	SC	573	WV	4.99	MD	1,703	GA	12.54	NE	33.14	OK	0.24	30
31	KS	543	VA	4.52	VT	1,689	KS	12.32	MO	29.97	NM	0.23	31
32	OH	515		4.24		1,687		12.01	OK	28.95		0.23	32
33	CA				GA		CA				MO		33
34	NE	481	NM	4.23	NC	1,541	AL	11.21	NM	24.26	OR	0.23	34
35	MT	468	NC	3.97	AR	1,369	ME	11.02	TX	23.36	ME	0.19	35
36	GA	465	OH	3.96	ME	1,298	TN	10.91	ME	22.57	ND	0.19	36
37	MS	457	GA	3.73	MO	1,193		10.67	ND	21.15		0.18	37
38													38
39	NC						CT		LA		TX		39
40	NM	455	NE	3.59	TN	1,189	MS	9.57	VA	17.74	SC	0.17	40
41	FL										NV		41
42	ND	431	ND	3.09	VA	1,178	MI	9.07	SC	15.86	VA	0.13	42
43	IA		CA		IN								43
44	OK	352	OK	2.76	IA	1,073	IA	8.63	AR	12.04	MS	0.12	44
45	MO	297	ID	2.48	OH	1,034	ID	8.35	WV	10.46	CO	0.11	45
46	ID	276	KY	2.45	OR	977	VA	7.87	MS	10.00	WV	0.10	46
47	KY	265	MO	2.26	ID	940	OH	7.82	UT	5.11	UT	0.05	47
48	AR	212	AR	2.04	MS	930	OR	7.48	SD	4.84	SD	0.05	48
49	IN		IN				HI						49
50	SD	195	SD	1.57	WI	875	WI	6.25	WY	1.53	WY	0.01	50
	u s	\$788	US	5.74%	US	\$1,869	US	13.61%	US	\$76.01	US	0.55%	
	DC	3,403	DC	18.74	DC	2,377	DC	13.09	DC	123.87	DC	0.68	

Source: Computed on ACIR State-Local Government Finance Diskettes for FY86.

Appendix I:

# Contents

## *Significant Features of Fiscal Federalism, 7988 Edition, Volume I*

### Section I: Fiscal Trends

<i>Table 1</i>	<b>Government Expenditures, From Own Source, Selected Years 192987 .....</b>	<b>2</b>
<i>Table 2</i>	<b>Government Expenditures, After Intergovernmental Transfers, Selected Years, 192987 .....</b>	<b>4</b>
<i>Table 3</i>	<b>Government Receipts, Selected Years 192987 .....</b>	<b>6</b>
<i>Table 4</i>	<b>Government Debt, Selected Years 192987 .....</b>	<b>8</b>
<i>Table 5</i>	<b>Net Interest Payments, Selected Years 1929-87 .....</b>	<b>10</b>
<i>Table 6</i>	<b>Federal Government Expenditures, Selected Years 1954-87</b>	<b>12</b>
<i>Table 7</i>	<b>Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1989 .....</b>	<b>14</b>
<i>Table 8</i>	<b>Federal Grants-in-Aid in Relation to State-Local Outlays, Total Federal Outlays and Gross National Product, 1955-88</b>	<b>15</b>
<i>Table 9</i>	<b>Per Capita Federal Expenditure by State and Region, Fiscal Year 1986 .....</b>	<b>16</b>

### Section II: Tax Rates

#### FEDERAL TAXES

<i>Table 10</i>	<b>Federal Individual Income Tax Rates .....</b>	<b>20</b>
<i>Table 11</i>	<b>Federal Corporate Income Tax Rates .....</b>	<b>20</b>
<i>Table 12</i>	<b>Selected Federal Excise Tax Rates .....</b>	<b>21</b>
<i>Table 13</i>	<b>Self-Employment, Social Security, and Unemployment Compensation Taxes .....</b>	<b>21</b>

#### STATE AND LOCAL TAXES

<i>Table 14</i>	<b>1987 Changes by State .....</b>	<b>22</b>
<b>Income Taxes</b>		
<i>Table 15</i>	<b>Summary of State Government Individual Income Taxes, Personal Exemptions, Standard Deductions, and Deductibility of Federal Income Taxes, Tax Year 1987 .....</b>	<b>26</b>
<i>Table 16</i>	<b>State Individual Income Tax Rates for Tax Year 1987 .....</b>	<b>28</b>
<i>Table 17</i>	<b>State Individual Income Taxes: Exclusions and Adjustments to Income, Tax Year 1986 .....</b>	<b>34</b>
<i>Table 18</i>	<b>State Itemized Deductions, Tax Year 1987 .....</b>	<b>42</b>

<b>Table 19</b>	<b>Local Government Units with Income Taxes, Selected Years 1976-87</b> .....	<b>46</b>
<b>Table 20</b>	<b>Local Government Income Tax Rates for Selected Cities and Counties, by State, 1987</b> .....	<b>48</b>
<b>Table 21</b>	<b>State Corporate Income Tax Rates for Tax Year 1987</b> .....	<b>50</b>
<b>General Sales Taxes</b>		
<b>Table 22</b>	<b>Major Features of State Sales Tax</b> .....	<b>54</b>
<b>Table 23</b>	<b>State General Sales Tax Rates, in Percent, as of July 1 of Each Year</b> .....	<b>56</b>
<b>Table 24</b>	<b>Local Government Units with Sales Taxes, Selected Years 1975-87</b> .....	<b>57</b>
<b>Table 25</b>	<b>Combined State-Local General Sales Tax Rates, Selected Cities, October 1987</b> .....	<b>58</b>
<b>Excise Taxes</b>		
<b>Table 26</b>	<b>State Cigarette Tax Rates, in Cents Per Pack</b> .....	<b>62</b>
<b>Table 27</b>	<b>State Gasoline Tax Rates, in Cents Per Gallon</b> .....	<b>63</b>
<b>Table 28</b>	<b>State Alcohol Beverage Excise Tax Rates-License States as of July 1987</b> .....	<b>64</b>
<b>Table 29</b>	<b>State Alcohol Beverage Excise Tax Rates, Markup and Method of Control-Control States, as of July 1987</b> .....	<b>68</b>
<b>Property Taxes</b>		
<b>Table 30</b>	<b>Average Effective Property Tax Rates, Existing Single Family Homes with FHA-Insured Mortgages, by State and Region, Selected Years 1958-86</b> .....	<b>70</b>
<b>Death and Gift Taxes</b>		
<b>Table 31</b>	<b>Types of State Death Taxes, July 1, 1987</b> .....	<b>71</b>
<b>Table 32</b>	<b>State Estate Tax Rates and Exemptions, July 1, 1987</b> .....	<b>72</b>
<b>Table 33</b>	<b>State Inheritance Tax Rates and Exemptions, July 1987</b> ...	<b>74</b>
<b>Table 34</b>	<b>State Gift Tax Rates and Exemptions, July 1987</b> .....	<b>79</b>
<b>Transfer and Automobile Taxes</b>		
<b>Table 35</b>	<b>States with Transfer Taxes, July 1987</b> .....	<b>80</b>
<b>Table 36</b>	<b>Automobile Taxes and Fees, July 1987</b> .....	<b>84</b>
<b>Miscellaneous Tables</b>		
<b>Table 37</b>	<b>Dates of Adoption of Major State Taxes</b> .....	<b>96</b>
<b>Table 38</b>	<b>Representative Tax System Tax Capacity Indices for 1985 and Selected Prior Years</b> .....	<b>98</b>
<b>Table 39</b>	<b>Representative Tax System Tax Effort Indices for 1985 and Selected Prior Years</b> .....	<b>99</b>
<b>Table 40</b>	<b>State Per Capita Personal Income Indexed to U.S. Average, Selected Years 1929-86</b> .....	<b>100</b>
<b>Table 41</b>	<b>State Budget Cycle and Fiscal Year Schedule</b> .....	<b>101</b>
<b>Table 42</b>	<b>State Constitutional Limitations on State Borrowing, 1986</b>	<b>102</b>
<b>Table 43</b>	<b>State Constitutional and Statutory Limitations on Local Government Power to Issue General Obligation Long-Term Debt, 1986</b> .....	<b>104</b>



Appendix II:

# Index to Volumes I and II of *Significant Features of Fiscal Federalism, 1988 Edition*

*Volume I* includes *Tables 1-43*,

*Volume II* includes *Tables 1-9* (revised from *Volume I*) and *Tables 44-93*.

All references are to table numbers. "R" Tables refer to the State Rankings Section of *Volume II*.

M-146 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

	<b>Table</b>
<b>Adoption Dates of Major State Taxes</b> .....	<b>37</b>
<b>AFDC</b> -Aid to Families with Dependent Children—(See also Public Welfare) .....	<b>93</b>
<b>Aid-see</b> Grants-in-Aid	
<b>Air Transportation Excise Taxes and Fees</b> .....	<b>12</b>
<b>Alcoholic Beverage Taxes</b>	
Federal Rates .....	<b>12</b>
Ranking by State, 1986 .....	<b>R-5</b>
State Rates .....	<b>28</b>
<b>Automobile Taxes and Fees</b> .....	<b>36</b>
<b>Beer-see</b> Alcoholic Beverage Taxes	
<b>Borrowing, State Constitutional Limitations on (See also Debt, Limitations)</b> .....	<b>42</b>
<b>Budget</b>	
Balanced Budget Requirements, by State (1984) .....	<b>89</b>
Federal, Outlays and Receipts .....	<b>7</b>
State Budget Cycle and Fiscal Year Schedule .....	<b>41, 88</b>
<b>Business Taxation-see</b> Income Taxes: Corporations	
<b>Cash and Securities Holdings: Insurance Trust Funds</b> .....	<b>R-8</b>
<b>Cash and Securities Holdings: Nontrust Funds</b> .....	<b>R-8</b>
<b>Changes, Tax, by State, 1987</b> .....	<b>14</b>
<b>Children</b>	
Tax Preferences for Child Care, by State, 1985 .....	<b>M-146</b>
<b>Cigarette Taxes</b>	
Federal Tax Rates .....	<b>12</b>
Ranking by State, 1986 .....	<b>R-4</b>
Rates, by State, 1978-87 .....	<b>26</b>
<b>Circuit-Breakers (relief from property taxes), by state</b> .....	<b>M-146</b>
<b>Coal Excise Tax</b> .....	<b>12</b>
<b>Consumer Price Index, 1929-87</b> .....	<b>2</b>
<b>Collections-see</b> Revenues	

Volume I includes *Tables 1-43*,

Volume II includes *Tables 1-9* (revised from Volume I) and *Tables 44-93*.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-I 46 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

Table

<b>Corporate Income Taxes</b> -see Income Taxes: Corporations	
<b>Corporation and Occupation and Business License Tax Revenue,</b>	
<b>Ranking by State</b> .....	<b>R-6</b>
<b>Corrections Direct Expenditures, Ranking by State, 1986</b> .....	<b>R-12</b>
<b>Death and Gift Taxes, Revenue, 1948-87</b> .....	<b>31-31, 59</b>
<b>Debt</b>	
Federal, State and Local, Total Public Sector	
Amount .....	<b>4</b>
Percentage of GNP .....	<b>4</b>
Per Capita, Constant Dollars .....	<b>4</b>
Percentage Distribution by Level of Government .....	<b>4</b>
Federal Interest Payments on, as a Percent of GNP, 1929-87 .....	<b>5, 6, 7</b>
Interest Payments, by Type of Government, 1929-87 .....	<b>5, 7</b>
Banking by State, 1986 .....	<b>R-13</b>
State Constitution and State Limitations on Local, 1987 .....	<b>43</b>
Total Amount, by Type of Government, 1929-87 .....	<b>5</b>
<b>Defense</b>	
Expenditure, in Current Dollars, as a Percent of GNP, Per Capita, 1929-87 .....	<b>6</b>
<b>Deficit</b> -See also Debt	
Federal Budget, 1789-1989 .....	<b>7</b>
<b>Deflator</b> -see Gross National Product, Implicit Price Deflator; Consumer Price Index	
<b>Distilled Spirits Taxes</b> -see Alcoholic Beverage Taxes	
<b>Domestic Spending (Federal)</b>	
Expenditure, in Current Dollars, as a Percent of GNP, Per Capita, 1929-87 .....	<b>6</b>
<b>Earnings Taxes</b> -see Income Taxes: Local	
<b>Education</b>	
Amount, Federal, State and Local Share of, 1960-86 .....	<b>58</b>
Federal Aid to State-Local Governments, 1986 .....	<b>77</b>
Banking by State, 1986 .....	<b>R-9</b>
State Aid Outlay .....	<b>75</b>
<b>Effective Tax Rates</b> -see Tax Burden	
<b>Employment</b>	
All Government and by Level of Government	
Annual Average Change in Number of Employees, 1929-86 .....	<b>82</b>
Number of Employees, 1929-86 .....	<b>82</b>
Per 10,000 Population, 1952-86, 1957-86 (by State) .....	<b>83, 84</b>
<b>Estate Taxes (See also Death and Gift Taxes)</b> .....	<b>32</b>
<b>Excise Taxes</b>	
Alcohol (see also Alcoholic Beverage Taxes) .....	<b>12</b>
Cigarette Tax Rates, Federal and State .....	<b>12, 62</b>
Fishing Equipment Excise Tax .....	<b>12</b>

Volume I includes Tables I-43,

Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-146 refers to the 1986 edition of *Significant Features of fiscal federalism*.

	Table
<b>Excise Taxes (cont.)</b>	
Gas Guzzler Tax .....	12
Guns, Firearms and Supplies .....	12
Major Federal Excise Tax Rates .....	12
Motor Fuel Tax Rates, Federal and State .....	<b>12, 63</b>
State .....	<b>26, 27, 28</b>
Telephone Service .....	12
Tires .....	12
Transportation by Air .....	12
<b>Exemptions</b>	
Income Tax: Individuals, State (1987) .....	15
Property Tax: Homestead Exemptions (1985) .....	<b>M-146</b>
Sales Tax: Clothing (1986), Food (1986) Prescription Drugs (1983), Services .....	22
Utilities .....	22
<b>Expenditures</b>	
All Government	
Direct General	
Amount, Percentage Distribution by Level and Type of Government, 1955-86 .....	14
Total Expenditures	
Intergovernmental Transfers, 1929-87 .....	2
Own Source, 1954-82, 1929-86 .....	1
Per Capita in Constant Dollars, 1929-87 .....	1,2
Percentage of GNP, 1929-87 .....	1,2
County	
Amount and Percentage Distribution, 1955-86 .....	44
Federal	
Defense, 1929-86 .....	6
Direct General	
Amount, Percentage Distribution by Level and Type of Government, 1955-86 .....	14
Domestic (All, Social Security, Federal Aid, Other) 1929-86 .....	6
Per Capita Federal Expenditures, by State, FY87 .....	9
Total Expenditures	
Compared with Revenues .....	7
Intergovernmental Transfers, 1929-86 .....	2
Own Source, 1954-82, 1929-86 .....	1
Per Capita in Constant Dollars, 1929-86 .....	1,2
Percentage of GNP, 1929-86 .....	1,2
Limitations on, Local Government .....	90, 92
Limitations on, State Government .....	90, 91
Local (see also State and Local)	
Direct General	
Amount, Percentage Distribution by Level and Type of Government, 1955-86	14

Volume I includes *Tables 1-43*,

*Volume II* includes *Tables 1-9* (revised from *Volume I*) and *Tables 44-93*.

All references are to table numbers. "R" Tables refer to the State Rankings Section of *Volume II*.

M-1 46 refers to the 1986 edition of *Significant features of Fiscal Federalism*.

Table

**Expenditures, Local (Cont.)**

Total Expenditures	
Intergovernmental Transfers, 1929-86 .....	2
Own Source, 1954-82, 1929-86 .....	1
Per Capita in Constant Dollars, 1929-86 .....	<b>1,2</b>
Percentage of GNP, 1929-86 .....	<b>1,2</b>
Municipal	
Amount and Percentage Distribution, 1955-86 .....	44
School District, Amount and Percentage Distribution, 1955-85 .....	44, M-146
Special District, Amount and Percentage Distribution, 1955-86 .....	44, M-146
State	
Direct General	
Amount, Percentage Distribution by Level and Type of Government, 1955-86 .....	44
Percentage Financed by State Government, by Region and State, by Function, 1942-86 .....	20-28
Total Expenditures	
Intergovernmental Transfers, 1929-86 .....	2
Own Source, 1954-82, 1929-86 .....	<b>1</b>
Per Capita in Constant Dollars, 1929-86 .....	<b>1,2</b>
Percentage of GNP, 1929-86 .....	<b>1,2</b>
State and Local	
Direct General	
Percentage of Personal Income, 1942-86 .....	47.1
Percentage Distribution, by Level and Type of Government, 1955-86 .....	<b>47.1, 47.2</b>
Per Capita, by Region and State, 1957-86 .....	46
Percentage Financed by State Governments, by Region and State, by Function, 1942-86 .....	<b>49, 50</b>
Personnel Payroll, as a Percentage of State Personal Income, by State and Region, 1957-86 .....	85
Total Expenditures	
Intergovernmental Transfers, 1929-86 .....	2
Own Source, 1954-82, 1929-86 .....	1
Per Capita in Constant Dollars, 1929-86 .....	<b>1, 2</b>
Percentage of GNP, 1929-86 .....	<b>3, 4</b>
Rankings by State, 1986 .....	R-9
Township, Amount and Percentage Distribution, 1955-86 .....	45.2
<b>Federal Aid-see</b> Grants-in-Aid	
<b>Federal Aid to State-Local Government, Ranking by State, 1986 .....</b>	<b>R-1</b>
<b>Federal Tax Rates</b>	
Corporate Income Tax .....	<b>10</b>
Individual Income Tax .....	10
Major Excise Taxes .....	12
Revenue, 1929-86; 1789-1989 .....	<b>3, 7</b>

Volume I includes Tables I-43,

Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-I 46 refers to the 1966 edition of *Significant Features of Fiscal Federalism*.

	Table
<b>Federal Tax Dates (cont.)</b>	
Self-Employment and Social Security Taxes .....	13
Tax Collections, 1948-86 .....	59, 6
<b>Fiscal Capacity-see</b> Tax Capacity; Tax Effort	
<b>Fiscal Discipline Tools</b>	
Summary Table, by State .....	M-146
Fiscal Note Requirements .....	M-146
Gubernatorial Powers (veto, etc.) .....	M-146
"Rainy Day" Funds .....	M-146
Sunset Review .....	M-146
Super Majority; States that Require a Super Majority to Pass a Tax Increase .....	M-146
Tax and Expenditure Limits .....	90
Tax Expenditure Reports .....	M-146
<b>Fishing equipment Excise Taxes</b> .....	12
<b>Gaming Authorization, by state</b> .....	79
<b>Gas Guzzler Excise Tax</b> .....	12
<b>General Revenue-see</b> Revenue	
<b>General Sales Tax-see</b> Sales Taxes	
<b>Grants-in-Aid</b>	
Counties from Federal and State Governments, 1955-86 .....	73
Relation to Own-Source Revenue, 1962-86 .....	76
Federal	
By Level and Type of Receiving Government, 1955-86 .....	73
Current Dollars, 1929-87, 1955-86, by State, FY86 .....	6, 8, 9
Constant Dollars, 1929-87, 1955-86 .....	6, 8
Number of Programs, 1960-88 .....	8
Per Capita by Region and State .....	9
Percentage Change in, 1955-88 .....	8
Percentage of: GNP, State-Local Receipts,,Per Capita in Constant Dollars, 1929-86, 1955-85 .....	6, 8
Ranking by State, 1986 .....	R-1
Relation to State-Local Own-Source Revenue, by Major Programmatic Area, 1954-86 .....	74
To Individuals .....	8, 9
To State and Local Governments .....	3, 8
Local	
By Major Programmatic Area, 1954-86 .....	74
From Federal and State Governments, 1955-86 .....	73
In Relation to Own-Source Revenue, 1962-86 .....	73, 76
Per \$100 of Own-Source Revenue .....	76, 78
School Districts, from Federal and State Governments, 1955-86 .....	73, 76
State Government Receiving of Aid and Granting of Aid, by Programmatic Area, 1954-86 .....	74
In Relation to Own-Source Revenue, 1954-86 .....	73, 79

*Volume I* includes Tables 1-43,

*Volume II* includes Tables 1-9 (revised from *Volume I*) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of *Volume II*.

M-146 refers to the 1986 edition of *Significant features of Fiscal Federalism*.

**Table****Gross National Product**

Amount, in Constant Dollars .....	1
Amount, in Current Year Dollars .....	1
Implicit Price Deflator .....	1
Percentage Change .....	1

<b>Guns, Excise Taxes (See also Weapons)</b> .....	<b>12</b>
--	-----------

**Health and Hospitals**

Amount, Federal, State, and Local Share of, 1986 .....	<b>50, 55</b>
Federal Aid to State-Local Governments .....	<b>74</b>
Ranking by State, 1986 .....	<b>R-11</b>
State Aid to Local Governments .....	<b>75</b>
State Percentage of State-Local Expenditure, 1942-86 .....	<b>50, 56</b>

<b>Higher Education, Ranking by State</b> .....	<b>R-10</b>
---	-------------

<b>Highway Direct Expenditure, Ranking by State</b> .....	<b>R-11</b>
---	-------------

**Income (See also Payroll for Public Employees Earnings)**

Per Capita, Personal 1929-86 .....	<b>2</b>
By Region and State, and as a Percentage of U.S. Average, 1929-86 .....	<b>40, 87</b>

**Income Taxes**

## Individuals

Annual Rate of Change in Collections, Federal and State, 1953-87 .....	<b>60</b>
Children, Tax Preferences for 1986 .....	<b>M-146</b>
Deductions	
Federal	
Standard .....	<b>10</b>
Itemized .....	<b>18</b>
State	
Standard .....	<b>15</b>
Itemized .....	<b>18</b>
Exclusions (State) .....	<b>17</b>
Exemptions, Personal .....	<b>15</b>
(See also Exemptions)	
Extent of State Conformance to Federal, 1986 .....	<b>M-151</b>
Indexation of Rates, Description of Laws .....	<b>M-146</b>
Local Number of Government Units with Income Taxes .....	<b>19</b>
Ranking by State, 1986 .....	<b>R-2</b>
Rates	
Federal .....	<b>10</b>
State .....	<b>15, 16</b>
Local (selected cities and counties) .....	<b>20</b>
Senior Citizen Tax Preferences, 1985 .....	<b>M-146</b>
Summary of State Individual Income Taxes .....	<b>79</b>
Tax Collections, Federal and State, 1929-87, 1948-86 .....	<b>3, 59</b>
Corporations	
Annual Rate of Change in Collections, Federal and State, 1953-87 .....	<b>59, 60</b>

Volume I includes Tables f-43,  
 Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.  
 All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.  
 M-I 46 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

	<b>Table</b>
<b>Income Taxes, Corporations (cont.)</b>	
Federal Tax Rates, 1987 .....	<b>10</b>
Rates, by State, 1986 .....	<b>21</b>
State Ranking, 1987 .....	<b>R-2</b>
Tax Collections, Federal and State, 1948-86 .....	<b>59</b>
<b>Indexation of Individual Income Tax .....</b>	<b>M-146</b>
<b>Inflation-see</b> Gross National Product, Implicit Price Deflator;; Consumer Price Index	
<b>Inheritance Taxes (See also</b> Death and Gift Taxes) .....	<b>33</b>
<b>Insurance Premiums Tax Revenue, Ranking by State, 1986 .....</b>	<b>R-5</b>
<b>Interest Earnings on Investments Revenue, Ranking by State, 1986 .....</b>	<b>R-7</b>
<b>Interest payments on General Debt, Ranking by State .....</b>	<b>R-13</b>
<b>Interest Payments on Government Debt-see</b> Debt; Interest Payments by Type of Government	
<b>Intergovernmental Revenue-see</b> Grants-in-Aid, Expenditures	
<b>Intergovernmental Expenditure to Federal Government, Ranking by State .....</b>	<b>R-9</b>
<b>License Tax Revenue, Ranking by State, 1986 .....</b>	<b>R-5</b>
<b>Limitations -see</b> Income Taxes and Sales Taxes	
Borrowing and Debt, 1987 .....	<b>91, 92</b>
Tax and Expenditure, on State and Local Governments, 1987 .....	<b>90</b>
Tax and Expenditure, by State, Description of .....	<b>M-146</b>
<b>Lotteries, State Revenue from .....</b>	<b>79</b>
<b>Long-Term Debt Outstanding at End of Fiscal Year: Guaranteed .....</b>	<b>R-14</b>
<b>Long-Term Debt Outstanding at End of Fiscal Year: Nonguaranteed .....</b>	<b>R-14</b>
<b>Miscellaneous Revenue, Ranking by State, 1986 .....</b>	<b>R-7</b>
<b>Motor Fuel Taxes</b>	
Federal Rates .....	<b>12</b>
Ranking by State, 1986 .....	<b>R-4</b>
State Rates, 1978-87 .....	<b>27</b>
Tax Collections, State, 1948-86 .....	<b>59</b>
<b>Motor Vehicle and Motor Vehicle Operators License Tax Revenue, Ranking by     State 1986 .....</b>	<b>R-6</b>
<b>Outlays-see</b> Expenditures	
<b>Own Source General Revenue-see</b> Revenue	
<b>Parks and Recreation Direct Expenditure, Ranking by State .....</b>	<b>R-13</b>
<b>Payroll (and Earnings)</b>	
Annual Average Earnings Per State-Local Employee, 1957-86 .....	<b>86</b>
Percentage of State Personal Income, by Region and State, 1957-86 .....	<b>85</b>
<b>Payroll Taxes-see</b> Income Taxes: Local	
<b>Per Capita Income</b>	
Per Capita Income, 1929-86 .....	<b>2</b>
Per Capita Income by State, and as a Percentage of U.S. Average .....	<b>87</b>

Volume I includes Tables I-43,

Volume II includes Tables I-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-I 46 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

	Table
<b>Personal Income Tax-see</b> Income Tax: Individuals	
<b>Police and Fire Expenditure, 1986</b> .....	<b>44.1-44.3</b>
<b>Police and Fire Expenditure, Ranking by State, 1986</b> .....	<b>R-12</b>
<b>Population, U.S., 1929-87</b> .....	<b>2</b>
<b>Price Indices</b>	
Consumer Price Index .....	<b>2</b>
GNP Implicit Price Deflator .....	<b>1</b>
<b>Property Taxes</b>	
As a Percentage of State and Local Revenue .....	<b>63-65;</b> <b>71-72</b>
Circuit-Breakers .....	<b>M-146</b>
Effective Tax Rates, by State, 1958-86 .....	<b>30</b>
Homestead Exemptions, 1986 .....	<b>M-146</b>
Property Tax Relief Strategies, 1986 .....	<b>M-146</b>
Ranking by State, 1986 .....	<b>R-2</b>
Tax Collections, State and Local, 1948-87 .....	<b>59</b>
Transfer Taxes .....	<b>35</b>
<b>Protective Inspection and Regulation Direct Expenditure</b>	
<b>Ranking by State, 1986</b> .....	<b>R-12</b>
<b>Public Employment-see</b> Employment	
<b>Public Welfare Direct Expenditure, Ranking by State, 1986</b> .....	<b>R-11</b>
<b>"Rainy Day" Funds, by State, 1986</b> .....	<b>M-146</b>
<b>Rankings of State-Local Expenditures</b> .....	<b>R9-R14</b>
Corrections Expenditure, Direct .....	<b>R-12</b>
Education Expenditure, Direct .....	<b>R-10</b>
Elementary and Secondary Education, Direct .....	<b>R-10</b>
General Expenditure, Direct .....	<b>R-9</b>
General Expenditure, All .....	<b>R-9</b>
Health and Hospitals Expenditure, Direct .....	<b>R-11</b>
Higher Education Expenditure .....	<b>R-10</b>
Highway Expenditure, Direct .....	<b>R-11</b>
Intergovernmental Expenditure to Federal Government .....	<b>R-9</b>
Interest Payments on General Debt .....	<b>R-13</b>
Long-Term Debt Outstanding at End of Fiscal Year: Guaranteed .....	<b>R-14</b>
Long-Term Debt Outstanding at End of Fiscal Year: Nonguaranteed .....	<b>R-14</b>
Parks and Recreation Direct Expenditure .....	<b>R-13</b>
Police and Fire Expenditure, Direct .....	<b>R-12</b>
Protective Inspection and Regulation Expenditure, Direct .....	<b>R-12</b>
Public Welfare Expenditure, Direct .....	<b>R-11</b>
Sanitation and Sewerage Direct Expenditure .....	<b>R-13</b>
Short-Term Debt Outstanding at End of Fiscal Year .....	<b>R-14</b>
<b>Rankings of State-Local Revenues</b> .....	<b>R1-R8</b>
Alcoholic Beverages Tax Revenue .....	<b>R-5</b>
Cash and Securities Holdings: Insurance Trust Funds .....	<b>R-8</b>



**Volume I** includes *Tab/es 1-43*,

**Volume II** includes *Tab/es 1-9* (revised from **Volume I**) and *Tab/es 44-93*.

All references are to table numbers. "R" Tables refer to the State Rankings Section of **Volume II**.

M-146 refers to the 1986 edition of **Significant Features of Fiscal Federalism**.

Table

**Rankings of State-Local Revenues (cont.)**

Cash and Securities Holdings: <b>Nontrust</b> Funds .....	R-8
Corporation Income Tax Revenue .....	R-3
Corporation and Occupation and Business License Tax Revenue .....	R-6
Federal Aid to State-Local Government .....	R-1
General Revenue .....	R-1
General Sales and Gross Receipts Tax Revenue .....	R-3
Individual Income Tax Revenue .....	R-2
Insurance Premiums Tax Revenue .....	R-5
Interest Earnings on Investments .....	R-7
License Tax Revenue .....	R-5
Miscellaneous Revenue, All .....	R-7
Motor Fuels Tax Revenue .....	R-4
Motor Vehicle and Motor Vehicle Operators License Tax Revenue .....	R-6
Own Source General Revenue .....	R-1
Property Tax Revenue .....	R-2
Rents and Royalties Revenue .....	R-8
Selective Sales and Gross Receipts Tax Revenue .....	R-3
Severance Tax Revenue .....	R-6
Tax Revenue, All .....	R-2
Tobacco Products Revenue .....	R-4
User Charges Revenue .....	R-7
Utilities Tax Revenue .....	R-4

**Receipts -See** also Revenue

Federal, State and Local	
After Transfers .....	3
As a Percentage of GNP .....	3
From Own Source .....	3
Per Capita, Constant Dollars .....	3
Total Public Sector	
Amount .....	3
As a Percentage of GNP .....	3
Per Capita, Constant Dollars .....	3
Percentage Distribution by Level of Government .....	3

**Representative Tax System**

Tax Capacity .....	80
Tax Effort .....	81

**Revenue -See** Tax; Rankings

By Level of Government	
All Government	
Amount, 1929-87 .....	3
Annual Rate of Change in Tax Receipts, Total, by Level of Government, and by Type of Tax, 1953-87 .....	60
<b>Percentage Distribution by</b> Tax Source and Level of Government, 1948-87 ..	62.1-62.3

Volume I includes Tables 1-43,

Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-146 refers to the 1986 edition of Significant features of *fiscal Federalism*.

	Table
<b>Revenue</b> , by Level of Government, All Government (Cont.)	
Per Capita Constant Dollars, 1929-87 .....	<b>3</b>
Percentage of GNP	
Total, 1929-87, 1948-87 (Tax Receipts Only) .....	<b>3, 61</b>
By Level of Government and Type of Tax, 1948-87 .....	61
County, by Type of Tax, 1957-87 .....	62.1
Federal, Amount, as a Percentage of GNP, Per Capita in Constant Dollars,	
Compared with Outlays, 1929-87, 1789-1989 .....	3-7
Tax Receipts, by Type of Tax, as a percentage of GNP, 1948-86,	
1957-86 .....	<b>59-62.3</b>
Annual Rate of Change, 1953-86 .....	60
Local, Amount, as a Percentage of GNP, Per Capita in Constant Dollars,	
1929-86 .....	<b>3</b>
Municipal, by Type of Tax, 1948-87 .....	62.1-62.3
School District, by Type of Tax, 1948-87 .....	62.1-62.3
State, Amount, as a Percentage of GNP, Per Capita in Constant Dollars,	
1929-86 .....	<b>3</b>
Tax Receipts, by Type of Tax, as a Percentage of GNP, 1948-87 .....	<b>59-62.3</b>
Annual Rate of Change, 1953-86 .....	61
Per Capita, by State, 1953-86 .....	66
Percentage Distribution of State and Local Revenue, by State and	
Region, 1986 .....	63-65
Ranking by State, 1986 .....	<b>R-1</b>
State Percentage of State-Local, by Region and State, 1959-86 .....	<b>68</b>
State and Local <b>Nontax</b> and Tax Revenue in Relation to State	
Personal Income by Region and State, Selected Years 1964-86 .....	<b>67.1-67.4</b>
Township, by Type of Tax, 1948-86 .....	62.1-62.3
By Revenue Source	
Death and Gift Tax Receipts by Level of Government, 1948-87 (See also	
Death and Gift Taxes) .....	59
Dependency Index .....	76
Gaming Authorizations, by State .....	79
Income Tax Receipts, Amount and Percentage Distribution,	
by Level of Government, as a Percentage of GNP, 1948-87 .....	<b>59-62.3</b>
Motor Vehicle and Operators License Receipts by Level of Government,	
as a Percentage of GNP, 1948-87 .....	<b>59</b>
Amount and Percentage Distribution by Tax Source and Level of	
Government, 1948-87 .....	62.1-62.3
Property Tax Receipts	
Amount and Percentage Distribution by Tax Source and Level of	
Government, 1948-86 .....	62.1-62.3
Limitation on, Description of, by State .....	90
Ranking by State, 1986 .....	R-2
Rents and Royalties Revenue, Ranking by State, 1986 .....	R-8
Sales Tax Receipts, Federal-State-Local	

Volume I includes Tables I-43,

Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-146 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

	<b>Table</b>
<b>Revenue</b> , By Revenue Source, Sales Tax Receipts (Cont.)	
Amount and Percentage Distribution by Tax Source and Level of Government, 1948-87 .....	<b>59-62.3</b>
Percentage of GNP, 1948-87 .....	<b>61</b>
Stabilization Funds, State "Rainy Day" Funds .....	<b>M-146</b>
Tax Receipts, by Type of Tax, as a Percentage of GNP, 1948-87 .....	<b>59-62.3</b>
Annual Rate of Change, 1953-87 .....	<b>60</b>
Per Capita, by State, 1929-87 .....	<b>3</b>
Percentage (Local) of State-Local, by Region and State, 1959-87 .....	<b>68</b>
<b>Salaries and Wages</b>	
Federal, Per Capita, by Region and State .....	<b>9</b>
<b>Sales Tax</b>	
Annual Rate of Change in Collections, 1953-86 .....	<b>60</b>
Exemptions .....	<b>22</b>
Local Sales Tax, Rates for Selected Counties and Cities, 1986 .....	<b>24</b>
Local Sales Tax, Number of Jurisdictions Using .....	<b>24</b>
Ranking by State, 1986 .....	<b>R-3</b>
Rates, by State, 1986 .....	<b>22, 23</b>
Taxation of Services .....	<b>22</b>
Tax Collections, 1948-86 .....	<b>59-62.3</b>
<b>Sanitation and Sewerage Direct Expenditure, Ranking by State</b> .....	<b>R-13</b>
<b>Schools-see</b> Education; Expenditures, School Districts; and School Districts	
<b>Secondary Education Direct Expenditure, Ranking by State</b> .....	<b>R-10</b>
<b>Severance Tax Revenue, Ranking by State</b> .....	<b>R-6</b>
<b>Senior Citizens</b>	
State Income Tax Preference for, by State, 1986 .....	<b>M-146</b>
<b>Social Security (OASDHI)</b>	
Expenditures on, as Percentage of GNP, Per Capita, Expenditure, 1929-86 .....	<b>6</b>
Federal Tax Rates .....	<b>13</b>
<b>Stabilization Funds, State "Rainy Day" Funds</b> .....	<b>M-146</b>
<b>Tax (and Taxes&amp;see</b> Revenue	
Adoption Dates of Major State Sales Taxes .....	<b>37</b>
Major State Tax Changes in 1986 .....	<b>14</b>
Ranking by State, 1986 .....	<b>R-1, R-2</b>
<b>Tax Burden</b>	
Family Tax Burdens, by City and State, 1982 .....	<b>M-146</b>
Property Tax Burden (Effective Rates), by State, 1958-86 .....	<b>30</b>
<b>Tax Capacity, by state, Selected Years 1967-85</b> .....	<b>38, 80</b>
<b>Tax Effort, by state, Selected Years 1967-85</b> .....	<b>39.81</b>
<b>Tax Relief</b>	
Circuit-Breaker Property Tax Relief .....	<b>M-146</b>
Homestead Exemptions, 1984 .....	<b>M-146</b>
Indexation of Personal Income Tax, State .....	<b>M-146</b>

Volume I includes Tables 1-43,

Volume II includes Tables 1-9 (revised from Volume I) and Tables 44-93.

All references are to table numbers. "R" Tables refer to the State Rankings Section of Volume II.

M-146 refers to the 1986 edition of *Significant Features of Fiscal Federalism*.

	Table
<b>Telephone Service Excise Tax, Federal</b> .....	12
<b>Tires, weighing Excise Tax</b> .....	12
<b>Tobacco Taxes Rates-see</b> Cigarette Taxes	
<b>Transfer Taxes</b> .....	35
<b>Unemployment Compensation Taxes</b> .....	12
<b>User Charges Revenue, Ranking by State, 1986</b> .....	R-7
<b>Utilities Tax Revenue, Ranking by State, 1986</b> .....	R-4
<b>Wages and Salaries-see</b> Payroll	
<b>Welfare Expenditures</b>	
AFDC, Maximum Benefit Amounts, by State, 1988 .....	93
Amount, Federal, State and Local Share of, 1986 .....	51
Federal Aid to State-Local Governments, 1954-86 .....	74
Ranking by State, 1986 .....	R-11
State Aid to Local Governments, 1954-86 .....	75
State Percentage of State-Local Expenditure, 1942-86 .....	50.52
<b>Weapons, Bows And Arrows: Gun Taxes</b> .....	12
<b>Windfall Profits Tax</b> .....	12
<b>Wine-see</b> Alcoholic Beverage Taxes	

**Recent Publications  
of the  
Advisory Commission on Intergovernmental Relations**

<b>State-Local Highway Consultation and Cooperation: The Perspective of State Legislators, SR-9, 5/88, 54 pp.</b>	<b>\$5.00</b>
<b>The 1986 Federal Tax Reform Act: Its Effect on Both Federal and State Personal Income Tax Liabilities, SR-8, 1/88, 38 pp.</b>	<b>\$5.00</b>
<b>Governments at Risk: Liability Insurance and Tort Reform, SR-7, 12/87, 42 pp.</b>	<b>\$5.00</b>
<b>The Organization of Local Public Economies, A-109, 12/87, 64 pp.</b>	<b>\$5.00</b>
<b>Measuring State Fiscal Capacity, 1987 Edition, M-156, 12/87, 152 pp.</b>	<b>\$10.00</b>
<b>Significant Features of Fiscal Federalism, 1988 Edition, Vol 1, M-155, 12/87, 128 pp.</b>	<b>\$10.00</b>
<b>Is Constitutional Reform Necessary to Reinvigorate Federalism? A Roundtable Discussion, M-154, 11/87, 39 pp.</b>	<b>\$5.00</b>
<b>Local Revenue Diversification: User Charges, SR-6, 10/87, 64 pp.</b>	<b>\$5.00</b>
<b>The Transformation in American Politics: Implications for Federalism, B-9R, 10/87, 88 pp.</b>	<b>\$5.00</b>
<b>Changing Public Attitudes on Governments and Taxes, S-16, 9/87, 64 pp.</b>	<b>\$10.00</b>
<b>Devolving Selected Federal-Aid Highway Programs and Revenue Bases: A Critical Appraisal, A-108, 9/87, 56 pp.</b>	<b>\$10.00</b>
<b>Estimates of Revenue Potential from State Taxation of Out-of-State Mail Order Sales, SR-5, 9/87, 10 pp.</b>	<b>\$3.00</b>
<b>A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1987, M-153, 8/87, 36 pp.</b>	<b>\$10.00</b>
<b>Fiscal Discipline in the Federal System: National Reform and the Experience of the States, A-107, 8/87, 58 pp.</b>	<b>\$10.00</b>
<b>Federalism and the Constitution: A Symposium on Garcia, M-152, 7/87, 88 pp.</b>	<b>\$10.00</b>
<b>Local Perspectives on State-Local Highway Consultation and Cooperation, SR-4, 7/87, 48 pp.</b>	<b>\$5.00</b>
<b>State and Local Taxation of Out-of-State Mail Order Sales, A-105, 4/86, 160 pp.</b>	<b>\$5.00</b>
<b>A Framework for Studying the Controversy Concerning the Federal Courts and Federalism, M-149, 4/86, 75 pp.</b>	<b>\$5.00</b>
<b>Devolving Federal Program Responsibilities and Revenue Sources to State and Local Governments, A-104, 3/86, 88 pp.</b>	<b>\$5.00</b>

The reports of the Advisory Commission on Intergovernmental Relations are released in five series: the "A" series denotes reports containing Commission recommendations; the "M" series contains Commission information reports; the "S" series identifies reports based on public opinion surveys; the "B" series reports are abbreviated summaries of full reports; and the "SR" series are staff information reports. Reports may be obtained from ACIR, 1111-20th Street, NW, Washington, DC 20575.