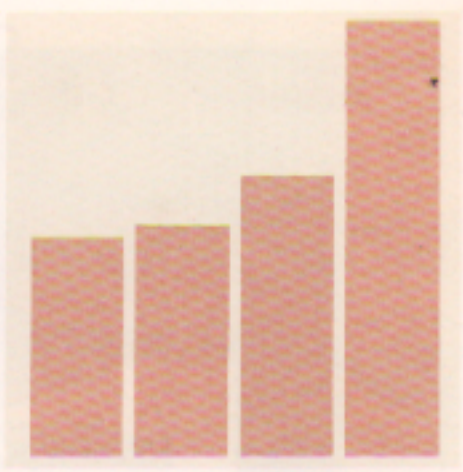
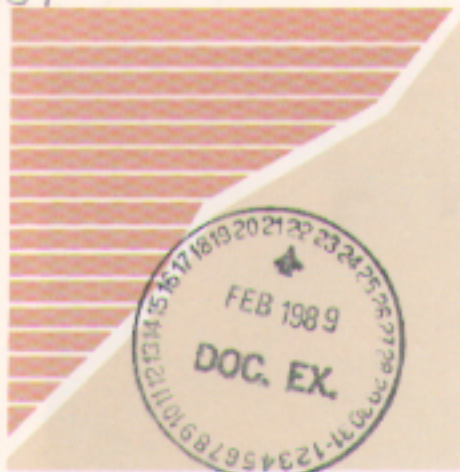
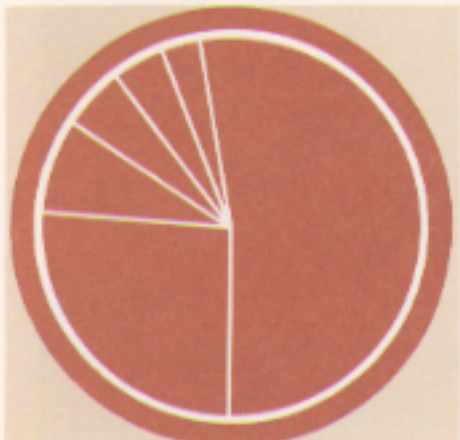
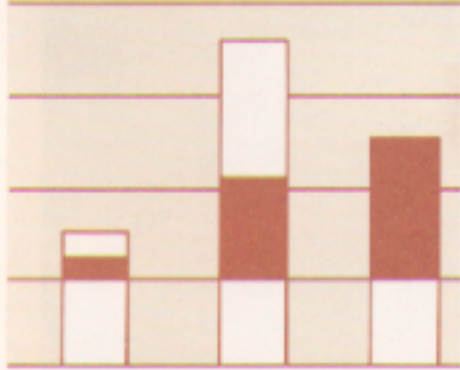


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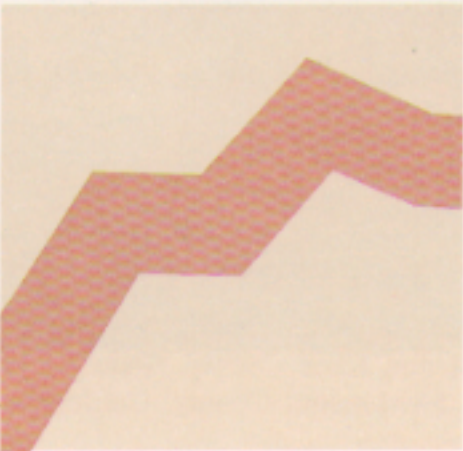
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Significant Features of Fiscal Federalism 1987 Edition

Section I
Basic Tables

Section II
State Rankings

Section III
County and City Profiles

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June 1987 **M-151**

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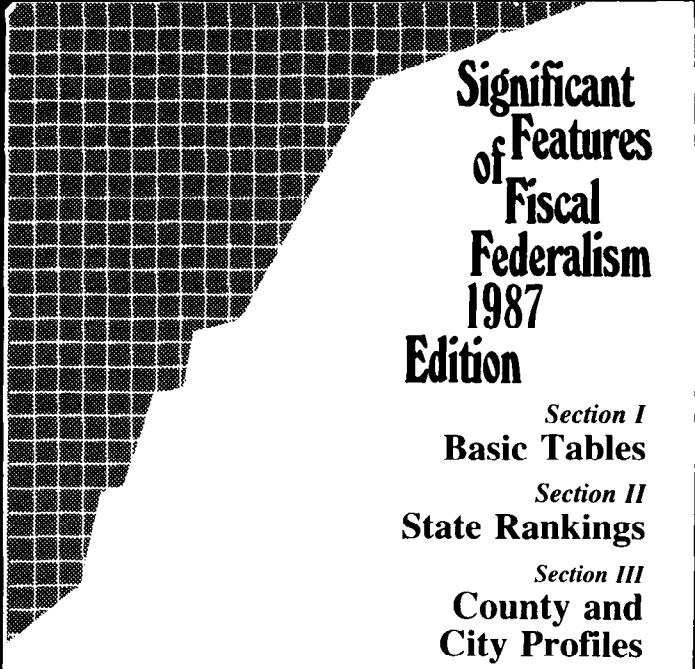
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**Significant
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Fiscal
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1987
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Section I
Basic Tables

Section II
State Rankings

Section III
**County and
City Profiles**



**Advisory Commission
on Intergovernmental
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Preface

During the past 28 years, the Advisory Commission on Intergovernmental Relations has analyzed a large body of information pertaining to national, state and local government fiscal relations. Throughout these nearly three decades, the ACIR's *Significant Features of Fiscal Federalism*—perennially its most widely circulated publication—has provided detailed public finance information to policy makers, academics, journalists and other public policy researchers. This edition of *Significant Features* presents revised data on federal, state and local revenues, expenditures, tax rates, public sector employment and earnings, and selected additional topics. As such, *Significant Features* should be useful to anyone analyzing the 50 state-local fiscal systems and that of the national government.

Section I presents historical and state-by-state information on specific public finance topics. It is organized to highlight historical trends and regional comparisons. *Section I* begins with an overview of spending and revenue raising for all governments from 1929 to the present. That information is followed by data on the distribution of U.S. Government spending by broad functional category. Also included in the first few pages of *Section I* is information on the recent changes in U.S. income tax rates, Social Security tax rates and various federal excise tax rates and inter-governmental aid flows. *Section I* next proceeds to examine state-by-state expenditure data for various functions (public welfare, education, etc.) and includes statistics which measure the degree of centralization of these functions in each state. Information on state-

by-state revenue-raising patterns follows the expenditure data. *Section I* concludes with a wealth of information on state and local tax rates, employment and earnings, personal income data, state-by-state AFDC and Food Stamp benefit levels (and AFDC matching rates), constitutional and statutory restrictions on state and local government spending, and an array of additional material that will be of considerable interest to public finance analysts.

New to *Section I* is tabular information on exclusions, adjustments to income and deductions permitted taxpayers under the income tax codes of the various states. Information on state and local debt limitations, last published in the 1976-77 edition of *Significant Features*, has been updated and is included in this year's edition.

Section II—which first appeared in last year's edition—contains per capita rankings on specific state-local revenue, expenditure and debt items. This section should assist those who wish to make state-by-state comparisons for the most recent fiscal year.

Section III is new to *Significant Features*. It contains information on the sources of revenue and distribution of expenditure for individual cities and counties throughout the nation. This section of *Significant Features* was made possible by the development of the ACIR *City and County Government Finance Data Diskettes* first produced and distributed by the ACIR last year.

We trust that you will continue to find this publication helpful in your studies of public finance and fiscal federalism.

Robert B. Hawkins, Jr., *Chairman*

Acknowledgments

Michael Lawson of the ACIR staff was primarily responsible for the overall design and content of this report. However, numerous ACIR staff members provided invaluable assistance to him. Karen Kirkwood meticulously compiled information on state and local income and general sales tax rates as well as rates for various state excise taxes. With equal attention to detail, Esther Fried assisted in various phases of data entry and spreadsheet design. Susannah Calkins assembled the information on state and local debt limitations.

Mary Dominguez and Betty Smith were indispensable in producing this report. Their gracious assistance in dealing with the multitudinous details of the many tables in this document—while at the same time balancing the secretarial requirements of other ACIR staff members—is a testament to their patience and skill.

As always, the Governments Division of the U.S. Bureau of the Census deserves our gratitude for their continuing support of this publication. Without the data collected by the Governments Division, the detailed information on state and local expenditures and revenues contained in *Significant Features* would not exist. A special thanks goes to Henry Wulf, Chief of the Finance Branch, for answering a never ending stream of questions.

Finally, a sincere expression of gratitude is due the staff members of state legislative and executive offices, academics, public policy researchers and staffs of the various public interest groups for their continued encouragement and constructive criticisms of past editions of this report. Their suggestions and comments have aided in the continuing quest to improve the usefulness of this publication.

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

John Shannon, Executive Director

John Kincaid, Research Director

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ACIR FISCAL NOTES

An overview of general trends in government finance as well as examples of fiscal diversity among the 50 states.

General Fiscal Trends

Total spending by federal, state and local governments in the United States, expressed as a percentage of GNP:

1959	26.6%
1969	30.1%
1979	30.6%
1986	35.3%

Total revenue by federal, state and local governments in the United States, expressed as a percentage of GNP:

1959	26.3%
1969	31.1%
1979	31.1%
1986	31.9%

[Tables 1 and 3]

* * * * *

Total spending by the U.S. Government for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$1,696
1969	\$2,372
1979	\$2,946
1986	\$3,726

Total revenue collected by the U.S. Government for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$1,676
1969	\$2,476
1979	\$2,855
1986	\$2,988

Total debt of the U.S. Government for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$5,266
1969	\$4,551
1979	\$4,714
1986	\$7,714

[Tables 1, 3 and 4]

* * * * *

Total spending by state and local governments for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$ 744
1969	\$1,227
1979	\$1,397
1986	\$1,642

Total revenue collected by state and local governments for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$ 736
1969	\$1,246
1979	\$1,553
1986	\$1,862

Total debt of state and local governments for every man, woman and child in the United States, in inflation adjusted (1982) dollars:

1959	\$1,186
1969	\$1,658
1979	\$1,719
1985	\$2,142

[Tables 1, 3 and 4]

* * * * *

Defense expenditures expressed as percentage of the United States Government Budget:

1959	50.6%
1969	41.4%
1979	23.5%
1986	27.1%

Interest expenditures expressed as a percentage of the United States Government Budget:

1959	6.7%
1969	6.6%
1979	8.2%
1986	13.2%

Social Security expenditures expressed as a percentage of the United States Government Budget:

1959	11.4%
1969	17.8%
1979	25.9%
1986	26.9%

All other expenditures (i.e., expenditures excluding defense, Social Security and interest) expressed as a percentage of the United States Government Budget:

1959	31.3%
1969	34.2%
1979	42.4%
1986	32.7%

[Table 6]

* * * * *

Diversity Among the States

Personal Income and State Tax Rates

Range of state per capita income in 1985:

Alaska	\$ 18,187
U.S. Average	\$ 13,867
Mississippi	\$ 9,187

Top marginal state income tax rate and state general sales tax rate for the same two states:

Alaska	0% and 0% ¹	
Mississippi	5% and 6%	[Tables 74 and 51]

* * * * *

Tax Collections, Tax Rates and Tax Bases

Per capita general sales tax collections in 1985 (with national rank):

Hawaii	\$649 (2)
U.S. Average	\$353
Massachusetts	\$247 (42)

State general sales tax rate in 1985:

Hawaii	4%
U.S. Median	4.75%
Massachusetts	5%

The extent to which food, prescription drugs, gas and electric utilities, clothing are taxed; the extent to which services are taxed:

Hawaii	The general sales tax applies to ALL of the above; most services are taxed (including most professional and personal services). ²	
Massachusetts	The general sales tax applies to NONE ³ of the above; few services are taxed.	[Tables R-3 and 58]

* * * * *

Diversity in Cigarette Tax Rates

Range of state tax rates on a pack of cigarettes in 1986:

Washington	\$0.31	
U.S. Median	\$0.17	
North Carolina ..	\$0.02	[Table 62]

* * * * *

¹Although Alaska has no state sales tax, there are some local general sales taxes. However, Anchorage—the largest city in Alaska—does not have a local sales tax.

²Taxable purchases of tourists also help explain Hawaii's high per capita tax collections (given its moderate tax rate).

³Sales tax applies to an item of clothing priced over \$175.

Different Tax Philosophies for Bordering States

Range (and rank) of state-local general sales tax revenue expressed as a percentage of personal income:

Washington	5.45%	(1)
U.S. Average	2.79%	
Oregon	0.00%	(50, tie)

Range (and rank) of state-local individual income tax revenue expressed as a percentage of state personal income:

Oregon	4.2%	(3)
U.S. Average	2.3%	
Washington	0.0%	(50, tie) [Tables R-2 and R-3]

* * * * *

Diversity in the Degree of Reliance on the Property Tax

Percentage of local government revenue generated from property taxes (with national rank):

New Hampshire..	68%	(1)
U.S. Average	23%	
Alabama	10%	(50) [Table 35]

Report Highlights

Like its many predecessors, this edition of *Significant Features* provides public finance information on all 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 decision makers.

HAS THE FEDERAL DEBT REACHED AN ALL-TIME HIGH?

Yes, in absolute dollars. Since 1929, the national debt has been increasing annually (with only a few exceptions). At the end of FY 1986, the gross debt of the national government totaled over \$2.1 trillion and is expected to approach \$2.3 trillion by the end of FY 1987 (*Table 4*).

No, as a percentage of gross national product. As a result of World War II, the national debt exceeded the entire income of the nation in the mid-1940s. From its peak in 1946 to its post-war low in 1981, the federal debt fell from 127.3% to 32.9% of GNP. However, since 1981 it has risen steadily and by the end of FY 1986 exceeded 50% of GNP (*Table 4*).

No, in per capita, inflation-adjusted dollars. Nevertheless, the per capita federal debt adjusted for inflation is currently at a *peacetime high* and will continue to increase in the near future. Immediately following World War II (1946), the debt totaled \$9,898 for every U.S. resident and had fallen to less than \$4,300 by the mid-1970s. However, by the end of FY 1986, the per capita debt was \$7,714 (all figures in 1982 dollars; *Table 4*).

BY HOW MUCH WOULD FEDERAL SPENDING HAVE TO BE REDUCED OR REVENUE INCREASED TO HAVE BALANCED THE BUDGET IN FY 1986?

Spending would have had to decrease by more than 22% in order to balance the budget on the spending side alone in FY 1986. Conversely, if federal spending were held constant in 1986, tax revenue would have had to increase almost 29% to bring the federal budget into balance (*Table 7*).

ARE ALL LEVELS OF GOVERNMENT SPENDING MORE THAN EVER?

Yes, in absolute dollars. Spending for all governments—federal, state, and local—crossed the \$100 billion dollar mark in 1956. Nineteen years later (1975), government expenditures topped \$500 billion. In only seven more years (1982), spending surpassed \$1 trillion. By the end of 1986, government spending was approximately \$1.5 trillion (*Tables 1 and 2*).

Yes, in per capita, constant dollars. In 1944, at the peak of World War II, all levels of government spent \$4,584 per person. In 1986, per capita government spending equaled \$5,367 (all figures in 1982 dollars; *Tables 1 and 2*).

No, as a percentage of gross national product. During 1944 and 1945 (the last years of World War II), government spending represented 49% and 44% of GNP, respectively. In 1946, it fell to 22% of GNP. Since 1946 the general trend has been upward. Gov

ernment spending, presently 35.3% of GNP, is at its post-war high (Tables 1 and 2).¹

HAS GOVERNMENT EMPLOYMENT INCREASED ACCORDINGLY?

Yes and no. Without question, the absolute number of government employees has grown—from approximately 3.1 million in 1929 to 16.7 million in 1985. However, expressed as a percentage of the U.S. population, the overall trend in government employment since 1979 has been downward. In 1979, there were 620 government employees per 10,000 population. In 1985, the number had dropped to 596 per 10,000 (Tables 69–70).

HOW DO THE NUMBER OF EMPLOYEES IN FEDERAL, STATE AND LOCAL GOVERNMENTS COMPARE?

Local governments have the largest number of employees by a wide margin. In 1985, approximately 9.7 million individuals were employed by local governments. States employed 4.0 million persons while 3.0 million were in the employ of the national government (civilian only). This is not surprising because most government services—e.g., education, police and fire protection, garbage collection—are provided by local governments even though the federal and state governments help pay for some of those services (Table 69).

TO WHAT EXTENT ARE STATE AND LOCAL GOVERNMENTS DEPENDENT ON THE NATIONAL GOVERNMENT TO FUND THEIR PROGRAMS?

In 1986, the U.S. government provided 21% of all the money spent by state and local

governments. This is less than the high reached in 1978—27%. Furthermore, it is projected that this figure will drop to approximately 17% by 1988. It should be noted that most of this federal aid is devoted to programs where the national government and state-local governments have shared interests—e.g., poverty and health programs, the interstate highway system and education (Table 8).

ADDITIONAL REPORT HIGHLIGHTS

The federal income tax continues to be the least popular tax according to the ACIR's annual public opinion poll. Since 1979 the public has awarded the federal income tax this dubious distinction. In the May 1986 poll, 37% of the respondents named the federal income tax as the "worst" tax. The federal income tax was followed by the local property tax, which 28% of the respondents named as their "worst" tax. With only one exception during the 1972–78 period, it was the local property tax that was listed as the "worst" tax (Table 75).

Five states reduced their personal income tax rates in 1986 while only one increased its rate. Rates were decreased in Delaware, Michigan, Nebraska and Pennsylvania. Connecticut also reduced the rate of its interest and dividends tax. Only New Mexico increased its income tax in 1986 (Table 49).

General sales tax rates were increased in four states in 1986 (Idaho, Kansas, Nebraska and New Mexico). However, as a possible portent of the future, the state legislature of Florida in April of 1987 *broadened the base* of its general sales tax to include almost all business and consumer services (rather than in

¹A major caveat should be noted here. One cannot state that government "consumes" 35.3% of GNP because a significant portion of government spending simply shifts income from one citizen to another. (Social Security expenditures are a prime example of this.) In addition, government not only purchases goods and services in the private sector—e.g., highways, education or aircraft carriers—but supplies income to the people who provide these goods or render these services, income that is reflected in the overall GNP figure. Hence, the point to be made is that government expenditures expressed as a percentage of the GNP is simply a measure of the *presence* of government in the overall economy.

creasing the rate). Although several other states tax quite a large number of services (Hawaii, New Mexico and South Dakota), this base-broadening in Florida has sparked interest and debate in several states for broadening the sales tax base as an alternative to raising rates (*Tables 49 and 58*).

Cigarette taxes were increased in five states in 1986; gasoline taxes in six. Cigarette and tobacco taxes were increased in Colorado, Florida, New Mexico, Rhode Island and Washington. Legislation for higher motor fuel taxes was passed in Colorado, Kentucky, Montana, North Carolina, Tennessee and Virginia (*Table 49*).

Local governments in 28 states used the general sales tax as a revenue source in 1986. *Tables 60 and 61* show that the use of a local sales tax varies greatly. For example, all California counties and cities use the tax as do all counties in Illinois, Nevada, New York, North Carolina, Tennessee, Utah, Virginia, and Washington. All of the cities in New Mexico

and Texas use the sales tax as well. Conversely, only one city uses a local sales tax in North Dakota and Minnesota and only two counties in Wisconsin use this tax. New Orleans has the highest combined state-local rate at 9%; New York City and Yonkers are close behind at 8.25% (*Table 61*).

Local governments in 11 states use income taxes as a source of revenue but the extent of usage within each of these states varies considerably. In Delaware, Missouri and New York, only one or two cities levy this tax. In Maryland, all counties have a surcharge of at least 20% of the state income tax liability; most counties levy a surcharge of 50%. In Ohio and Pennsylvania, hundreds of cities and other local governments levy an income tax. In addition, several other localities—e.g., the counties comprising the Portland, Oregon metropolitan area and the city and county of San Francisco, California—are empowered to levy an occupational license tax (paid by the employer) which is based on the total payroll of a firm (*Tables 55 and 56*).

Section I

Basic Tables

Table 1
GOVERNMENT EXPENDITURES, FROM OWN SOURCE,¹
SELECTED YEARS 1929-86
 (all figures revised February 1987)

<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 ²	\$5.6 ²
1939	17.6	9.0	8.6	3.7 ²	4.9 ²
1949	60.0	42.0	18.0	8.8 ²	9.2 ²
1954	97.6	70.3	27.3	12.8 ²	14.5 ²
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	1,275.3	896.5	378.8	213.4	165.4
1985	1,401.7	984.9	416.8	237.6 ^e	179.2 ^e
1986	1,484.1	1,030.2	453.9	258.7 ^e	195.2 ^e

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	23.8	10.1	5.7	4.4
1985	35.1	24.7	10.4	6.0 ^e	4.4 ^e
1986	35.3	24.5	10.8	6.2 ^e	4.6 ^e

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	4,987	3,505	1,481	834	647
1985	5,254	3,692	1,562	890 ^e	672 ^e
1986	5,367	3,726	1,642	936 ^e	706 ^e

(continued on next page)

Table 1 (cont.)
GOVERNMENT EXPENDITURES, FROM OWN SOURCE,¹
SELECTED YEARS 1929-86
 (all figures revised February 1987)

<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>
Percentage Distribution by Level of Government					
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	70.3	29.7	16.7	13.0
1985	100.0	70.3	29.7	17.0 <i>e</i>	12.7 <i>e</i>
1986	100.0	69.4	30.6	17.4 <i>e</i>	13.2 <i>e</i>

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	3,765.0	107.9	3,489.9	6.4	3.8
1985	3,989.1	111.5	3,585.2	2.7	3.3
1986	4,208.5	114.5	3,675.5	2.5	2.7

e. The split of state and local expenditures is not available from BEA for 1985 and 1986. Estimates for 1985 and 1986 based on Census data, adjusted for differences in BEA and Census definitions.

¹Federal 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*.

²The 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 (incorporating the 1985-86 revisions), Tables 3.2 and 3.3 from unpublished BEA computer print-out dated 9/11/86; GNP and related historical data from *Survey of Current Business*, September 1986; The allocation of state-local expenditures between state and local governments from *Survey*, May 1986. Population citation on *Table 2*.

**GOVERNMENT EXPENDITURES, AFTER INTERGOVERNMENTAL
TRANSFERS,¹ SELECTED YEARS 1929-86**
(All figures revised February 1987)

<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	\$2.6	\$7.8	\$2.2 ²	\$5.6 ²
1939	17.6	8.0	9.6	3.0 ²	6.6 ²
1949	60.0	39.8	20.2	7.7 ²	12.5 ²
1954	97.6	67.4	30.2	10.7 ²	19.4 ²
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	1,275.3	802.9	472.4	188.0	284.4
1985	1,401.7	885.9	515.8	208.9 ^e	306.9 ^e
1986	1,484.1	926.2	557.9	226.0 ^e	331.9 ^e
As a Percentage of GNP					
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	12.5	5.0	7.6%
1985	35.1	22.2	12.9	5.2 ^e	7.7 ^e
1986	35.3	22.0	13.3	5.4 ^e	7.9 ^e
Per Capita, in Constant (1982) Dollars					
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	4,987	3,139	1,847	735	1,112
1985	5,254	3,320	1,933	783 ^e	1,150 ^e
1986	5,367	3,350	2,018	817 ^e	1,201 ^e

Sources: ACIR staff calculations based on Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, Historical Series, 1929-85 (incorporating the 1985-86 revisions), Tables 3.2 and 3.3 from unpublished BEA computer print-out dated 9/11/86; GNP and related historical data from the *Survey of Current Business*, September 1986; The allocation of state-local expenditures between state and local governments from *Survey*, May 1986. See also, *Survey*, [monthly].

(continued on next page)

GOVERNMENT EXPENDITURES, AFTER INTERGOVERNMENTAL TRANSFERS,¹ SELECTED YEARS 1929-86

(All figures revised February 1987)

<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>
Percentage Distribution by Level of Government					
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	63.0	37.0	14.7	22.3
1985	100.0	63.2	36.8	14.9 e	21.9 e
1986	100.0	62.4	37.6	15.2 e	22.4 e

Exhibit: Supplemental Data

<u>Calendar Year</u>	<u>Per Capita Personal Income³</u>	<u>Consumer Price Index (1967=100)⁴</u>	<u>Per Capita Personal Income in Constant (1967) Dollars</u>	<u>Average Annual Increase in the Consumer Price Index</u>	<u>Population (in thousands)⁵</u>
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	13,122	311.1	4,218	4.3	237,019
1985	13,852	322.2	4,299	3.6	239,283
1986	14,440	328.4	4,397	1.9	241,489

e—The split of state and local expenditures is not available from BEA for 1985 and 1986. Estimates for 1985 and 1986 based on Census data, adjusted for differences in BEA and Census definitions.

¹Federal 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.

²The 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.

³Per 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.

⁴Data 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, B-60.

⁵Total 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.

Table 3
GOVERNMENT RECEIPTS¹, SELECTED YEARS 1929-86
 (All figures revised February 1987)

Calendar Year	Total Public Sector	Federal Government	State-Local			After Federal Aid Transfers	
			Total	State	Local	Federal Aid	State and Local Receipts After Federal Aid
Amount (in billions of current dollars)							
1929	\$11.3	\$3.8	\$7.5	\$2.3 ²	\$5.2 ²	\$0.1	\$7.6
1939	15.4	6.8	8.6	3.1 ²	5.5 ²	1.0	9.6
1949	56.7	39.4	17.3	9.0 ²	8.3 ²	2.2	19.5
1954	90.3	64.2	26.1	13.4 ²	12.7 ²	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	1,172.7	726.5	446.2	267.7	178.5	93.6	539.8
1985	1,263.1	786.8	476.3	285.8 <i>e</i>	190.5 <i>e</i>	99.0	575.3
1986	1,341.0	826.2	514.8	308.9 <i>e</i>	205.9 <i>e</i>	104.0	618.8

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	19.3	11.9	7.1	4.7	2.5	14.3
1985	31.7	19.7	11.9	7.2 <i>e</i>	4.7 <i>e</i>	2.5	14.4
1986	31.9	19.6	12.2	7.3 <i>e</i>	4.9 <i>e</i>	2.5	14.7

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	4,585	2,841	1,745	1,047	698	366	2,111
1985	4,734	2,949	1,785	1,071 <i>e</i>	714 <i>e</i>	371	2,156
1986	4,850	2,988	1,862	1,117 <i>e</i>	745 <i>e</i>	376	2,238

(continued on next page)

Table 3 (cont.)
GOVERNMENT RECEIPTS¹, SELECTED YEARS 1929-86
 (All figures revised February 1987)

<u>Calendar Year</u>	<u>Total Public Sector</u>	<u>Federal Government</u>	<u>State-Local From Own Sources</u>			<u>After Federal Aid Transfers State and Local Receipts</u>	
			<u>Total</u>	<u>State</u>	<u>Local</u>	<u>Federal Aid</u>	<u>After Federal Aid</u>
Percentage Distribution by Level of Government							
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	62.0	38.0	22.8	15.2	8.0	46.0
1985	100.0	62.3	37.7	22.6 <i>e</i>	15.1 <i>e</i>	7.8	45.5
1986	100.0	61.6	38.4	23.0 <i>e</i>	15.4 <i>e</i>	7.8	46.1

e—The split of state and local expenditures is not available from BEA for 1985 and 1986. Estimates for 1985 and 1986 based on Census data, adjusted for differences in BEA and Census definitions.

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

²The 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 (incorporating the 1985-86 revisions), Tables 3.2 and 3.3 from unpublished BEA computer print-out dated 9/11/86; GNP and related historical data from *Survey of Current Business*, September 1986. 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,¹ SELECTED YEARS 1929-86
 (all figures revised February 1987)

<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>
Amount (in billions of current dollars)					
1929	\$33.4	\$16.9	\$16.5	\$2.3	\$14.2
1939	60.5	40.4	20.1	3.5	16.6
1949	273.7	252.8	20.9	4.0	16.9
1954	309.7	270.8	38.9	9.6	29.3
1959	348.8	284.7	64.1	16.9	47.2
1964	409.0	316.8	92.2	25.0	67.2
1969	500.7	367.1 ²	133.6	39.6	94.0
1974	692.8	486.2	206.6	65.3	141.3
1979	1,137.9	833.8	304.1	111.7	192.4
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	2,398.6	1,827.2	571.4	211.9	359.4
1986	n.a.	2,132.9	n.a.	n.a.	n.a.

As a Percentage of GNP

1929	32.1%	16.3%	15.9%	2.2%	13.7%
1939	66.3	44.2	22.0	3.8	18.2
1949	105.1	97.1	8.0	1.5	6.5
1954	83.1	72.7	10.4	2.6	7.9
1959	70.4	57.4	12.9	3.4	9.5
1964	62.9	48.8	14.2	3.8	10.3
1969	51.9	38.1	13.9	4.1	9.8
1974	47.0	33.0	14.0	4.4	9.6
1979	45.4	33.2	12.1	4.5	7.7
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	55.3	41.9	13.4	5.0	8.5
1985	60.1	45.8	14.3	5.3	9.0
1986	n.a.	50.7	n.a.	n.a.	n.a.

Per Capita, in Constant (1982) Dollars

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	8,140	6,165	1,975	729	1,246
1985	8,990	6,849	2,142	794	1,347
1986	n.a.	7,714	n.a.	n.a.	n.a.

(continued on next page)

Table 4 (cont.)
GOVERNMENT DEBT,¹ SELECTED YEARS 1929-86
 (all figures revised February 1987)

<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>
Percentage Distribution by Level of Government					
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	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.--not available

¹Total 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.

²During 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 1984-85 edition); FY86 federal debt figure from Office of Management and Budget, *Special Analyses: Budget of the United States Government, FY88*, Table E-4. GNP, GNP deflator and population figures from Tables 1 and 2 of this publication. Federal debt figures include debt amounts held in government accounts (approximately \$387 billion in FY 86); compare to federal debt figures in *Table 7* of this publication.

NET INTEREST PAYMENTS, SELECTED YEARS 1929-86

(All figures revised February 1987)

<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	119.935	115.569	4.366	n.a.	n.a.
1985	138.275	130.531	7.744	n.a.	n.a.
1986	n.a.	135.800	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	3.2	3.1	0.1	n.a.	n.a.
1985	3.5	3.3	0.2	n.a.	n.a.
1986	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	469	452	17	n.a.	n.a.
1985	518	489	29	n.a.	n.a.
1986	n.a.	491	n.a.	n.a.	n.a.

(continued on next page)

Table 5 (cont.)

NET INTEREST PAYMENTS, SELECTED YEARS 1929-86

(All figures revised February 1987)

<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>
Percentage Distribution by Level of Government					
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	96.4	3.6	n.a.	n.a.
1985	100.0	94.4	5.6	n.a.	n.a.
1986	n.a.	n.a.	n.a.	n.a.	n.a.

Negative figures indicate net interest revenue.

n.a.--not available.

*--less than +/- 0.1%

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* (incorporating the 1985-86 revisions), Tables 3.15 and 3.16 from unpublished BEA computer print-outs dated 9/17/86. Population, GNP and GNP deflator data from Tables 1 and 2 of this publication. See also, *Survey of Current Business* [monthly].

Table 6
**FEDERAL GOVERNMENT EXPENDITURES,
 SELECTED YEARS 1954-86**
 (All figures revised February 1987)

<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 Security¹</u>	<u>Federal Aid to State and Local Governments²</u>	<u>All Other</u>
Amount (in billions of current dollars)							
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	835.5	94.3	214.9	526.7	226.2	84.6	215.8
1984	896.5	115.6	235.8	545.1	240.4	91.8	212.8
1985	984.9	130.5	260.4	594.0	258.5	97.0	238.5
1986e	1,030.2	135.8	279.4	615.0	277.6	102.0	235.4
As a Percentage of Gross National Product							
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	23.8	3.1	6.3	14.5	6.4	2.4	5.7
1985	24.7	3.3	6.5	14.9	6.5	2.4	6.0
1986e	24.5	3.2	6.6	14.6	6.6	2.4	5.6
Per Capita, in Constant (1982) Dollars							
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	3,505	452	922	2,131	940	359	832
1985	3,691	489	976	2,226	969	364	894
1986e	3,726	491	1,010	2,224	1,004	369	851

(continued on next page)

Table 6 (cont.)
**FEDERAL GOVERNMENT EXPENDITURES,
 SELECTED YEARS 1954-86**
 (All figures revised February 1987)

<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</u>	<u>Federal Aid to State and Local Governments</u>	<u>All Other</u>
Percentage Distribution by Function							
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	10.2	23.7
1985	100.0	13.3	26.4	60.3	26.2	9.8	24.2
1986e	100.0	13.2	27.1	59.7	26.9	9.9	22.8

e—estimated. The functional breakdown of federal expenditures on a NIPA basis for 1986 will not be available until the July 1987 *Survey of Current Business* is published.

*All federal expenditures less defense spending and interest payments.

¹Old age, survivors, disability and health (Medicare) insurance.

²To 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 1985, these expenditures were \$1.290 b. and \$0.684 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 1982-85 data); *Survey*, January 1987 (for 1986 figures).

**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			Total 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	(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	989.815	-220.724	-28.7	-22.3	1,746.141	41.9	135.969	13.7
1987e	842.390	1,015.572	-173.182	-20.6	-17.1	1,908.389	43.2	137.461	13.5
1988e	916.572	1,024.328	-107.756	-11.8	-10.5	2,015.110	42.6	139.032	13.6
1989e	976.197	1,068.963	-92.766	-9.5	-8.7	2,107.457	41.5	141.544	13.2

n.a.—not available

TQ - Transition Quarter

Sources: ACIR staff compilation and computations from: Office of Management and Budget, *Budget of the United States Government, Fiscal Year 1988*, Summary Table 11 (Cols. 1-4); 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.

**FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL OUTLAYS,
TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-88**
(dollar amounts in billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					Exhibits: Federal Grants in Constant Dollars (1982 Dollars, GNP Deflator)				
	Amount	Percent Increase or Decrease (-)	As a Percentage of—		Gross National Product	Amount	Percent Real Increase/Decrease (-)	Number of Federal Grants ²	Grants for Payments to Individuals	
			Total State-Local Outlays ²	Total Federal Outlays					Amount	Percent of Total Grants
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
1984	97.6	5.5	21.0	11.5	2.6	90.2	1.6	405	44.3	45.4
1985	105.9	8.5	21.0	11.2	2.7	93.7	3.9	n.a.	48.1	45.4
1986	112.4	6.1	20.6	11.4	2.7	95.0	1.4	n.a.	51.4	45.7
1987e	109.9	-2.2	19.1	10.8	2.5	90.2	-5.1	n.a.	54.2	49.3
1988e	106.3	-3.3	17.1	10.4	2.3	84.1	-6.8	n.a.	52.9	49.8

e—estimated.

n.a.—not available.

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.

¹For 1955-76, years ending June 30; 1977-88, years ending September 30.

²As defined in the national income and product accounts. Figures can be interpreted as follows: for 1986, 20.6% of all state-local spending was paid for by the federal government. To adjust the state and local NIPA figures (calculated on a calendar year basis) to the federal aid figures (based on the federal fiscal year), state-local expenditures were weighted 1/2 for the current year and 1/2 for the previous year (1955-76); for 1977-88, the figures were weighted 3/4 for the current year and 1/4 for the previous year, this to account for the change in the federal fiscal year in 1977.

³Includes categorical grants, block grants and revenue sharing. In 1984, there were 392 categorical grants, 12 block grants and the revenue sharing program for a total of 405 grants.

Sources: ACIR staff compilation and calculations based on U.S. Office of Management and Budget, *Budget of the United States Government FY 1988* [see also, *Budget, FY 1988, Historical Tables, Table 12.1*]; 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 1984*, December 1984.

PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION, FISCAL YEAR 1986

State and Region	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Exhibit: [High=1; Low=51]	
	Index of Per Capita Federal Expenditures (U.S. Ave. = 100)	Total	Grants to State and Local Govern- ments	Salaries and Wages	Direct Pay- ments to Indi- viduals	Procure- ment Contract Awards	Other	Expendi- tures	Grants Only
United States	100	\$3,331	\$452	\$496	\$1,497	\$775	\$110		
New England	117	3,909	515	368	1,569	1,340	117		
Connecticut	127	4,230	471	314	1,456	1,834	156	8	24
Maine	96	3,187	572	388	1,639	549	38	28	11
Massachusetts	128	4,276	528	356	1,633	1,622	136	7	13
New Hampshire	87	2,896	393	542	1,409	504	47	40	41
Rhode Island	99	3,305	585	451	1,742	459	68	23	9
Vermont	80	2,652	617	287	1,394	279	76	47	8
Mideast*	110	3,654	585	577	1,658	725	108		
Delaware	85	2,821	496	400	1,464	411	51	42	17
Washington, DC*	695	23,155	2,367	11,906	2,395	4,407	2,080	1	1
Maryland	146	4,858	438	1,117	1,641	1,518	143	3	31
New Jersey	88	2,927	440	359	1,544	541	42	39	30
New York	100	3,344	696	294	1,607	657	91	21	5
Pennsylvania	95	3,149	480	352	1,785	469	63	29	20
Great Lakes	81	2,689	441	276	1,451	435	85		
Illinois	78	2,610	434	346	1,450	261	119	48	35
Indiana	80	2,668	363	263	1,405	545	93	46	46
Michigan	77	2,559	476	214	1,475	339	54	49	22
Ohio	89	2,959	443	295	1,477	693	51	34	29
Wisconsin	76	2,547	483	197	1,406	335	126	50	19
Plains	104	3,465	437	388	1,492	758	389		
Iowa	88	2,927	406	212	1,545	288	476	38	40
Kansas	107	3,558	359	514	1,531	880	273	14	48
Minnesota	89	2,950	501	242	1,298	635	275	36	15
Missouri	124	4,124	391	462	1,606	1,309	356	10	43
Nebraska	98	3,261	414	484	1,515	317	531	25	39
North Dakota	125	4,150	638	648	1,424	462	978	9	7
South Dakota	104	3,465	645	544	1,506	301	469	16	6
Southeast	98	3,260	398	573	1,571	657	61		
Alabama	97	3,232	434	598	1,588	559	53	26	33
Arkansas	91	3,026	473	323	1,669	430	130	31	23
Florida	102	3,386	278	427	2,027	619	35	19	51
Georgia	91	3,032	447	611	1,278	648	48	30	26
Kentucky	101	3,357	479	458	1,496	885	39	20	21
Louisiana	83	2,748	453	329	1,301	569	97	44	25
Mississippi	97	3,228	512	436	1,496	699	85	27	14
North Carolina	75	2,487	360	500	1,330	242	56	51	47
South Carolina	88	2,944	391	642	1,348	528	35	37	42
Tennessee	100	3,314	443	424	1,451	947	49	22	28
Virginia	145	4,844	344	1,504	1,619	1,255	123	4	49
West Virginia	85	2,819	554	253	1,804	167	41	43	12
Southwest	92	3,049	350	491	1,314	803	91		
Arizona	103	3,437	364	471	1,557	981	65	18	45
New Mexico	144	4,794	579	746	1,372	2,018	80	5	10
Oklahoma	89	2,950	424	602	1,483	294	147	35	37
Texas	85	2,837	312	451	1,227	761	86	41	50
Rocky Mountain	101	3,355	488	629	1,232	849	158		
Colorado	106	3,524	379	703	1,245	1,088	109	15	44
Idaho	90	2,995	434	412	1,327	640	182	33	34
Montana	103	3,444	723	504	1,503	193	521	17	4
Utah	99	3,304	485	706	1,055	975	82	24	18
Wyoming	90	3,000	925	525	1,105	359	87	32	3
Far West*	110	3,671	426	552	1,408	1,197	88		
California	112	3,738	418	558	1,370	1,306	86	13	38
Nevada	116	3,866	434	494	1,431	1,481	26	11	32
Oregon	82	2,746	497	339	1,615	220	76	45	16
Washington	114	3,781	427	661	1,509	1,067	117	12	36
Alaska	153	5,090	1,243	1,661	727	1,421	37	2	2
Hawaii	131	4,372	445	1,847	1,428	583	69	6	27

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. Note all federal expenditures are 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)

Table 9 (cont.)
**PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION,
FISCAL YEAR 1986**

*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 4.

(Notes 1-7 refer to column numbers)

- 1—Thus a figure such as 127 for Connecticut indicates that federal expenditures for Connecticut are 127% of the U.S. average (or, alternatively, 27% greater than the U.S. average.) Conversely, the index figure of 75 for North Carolina indicates that federal expenditures for North Carolina are only 75% of the U.S. average. (Regional figures are population-weighted averages.)
- 2—Details may not sum to totals because of independent rounding.
- 3—Among the largest programs included in this category are (federal expenditures only) Medicaid, AFDC, highway programs, low-rent housing, general revenue sharing, wastewater treatment, etc.
- 4—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.
- 5—Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits as well as supplemental security income and food stamps.
- 6—Defense contracts account for 80% of the total in this category for the U.S. as a whole.
- 7—Agricultural programs represent approximately 40% of the total amount in the "other" category.
- 8—In the figures cited for the Mideast region, the figures for the District of Columbia were included in the calculations (although, as for all regions, the figures were population-weighted.)
- 9—Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1986*, (unpublished draft, April 1987).

FEDERAL INDIVIDUAL INCOME TAX RATES

Rates for Single Taxpayers

**Rates for Married Persons—
Joint Returns and Surviving Spouses**

Tax Year 1986			Tax Year 1987			Tax Year 1986			Tax Year 1987		
Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess
\$2,480*	no tax	11%	\$1,800			\$3,670*	no tax	11%	\$3,000		
3,670	\$130.90	12	or less*	11%	—	5,940	\$249.70	12	or less*	11%	—
4,750	260.50	14	1,800	\$198	15%	8,200	520.90	14	3,000	\$330	15%
7,010	576.90	15	16,800	2,448	28	12,840	1,170.50	16	28,000	4,080	28
9,170	900.90	16	27,000	5,304	35	17,270	1,879.30	18	45,000	8,840	35
11,650	1,297.70	18	54,000	14,754	38.5	21,800	2,694.70	22	90,000	24,590	38.5
13,920	1,706.30	20				26,550	3,739.70	25			
16,190	2,160.30	23				32,270	5,169.70	28			
19,640	2,953.80	26				37,980	6,768.50	33			
25,360	4,441.00	30				49,420	10,543.70	38			
31,080	6,157.00	34				64,750	16,369.10	42			
36,800	8,101.80	38				92,370	27,969.50	45			
44,780	11,134.20	42				118,050	39,525.50	49			
59,670	17,388.00	48				175,250	67,553.50	50			
88,270	31,116.00	50									

*The zero-bracket amount of \$2,480 in 1986 is replaced by a standard deduction of \$2,540 in 1987 and \$3,000 in 1988 (indexed to the inflation rate after 1988). To make a rough comparison of the 1987 and 1988 rates to those of 1986, one should increase the tax brackets in 1987 and 1988 by these standard deduction amounts. In any case, only rough comparisons of rates can be made between the various tax years because the numerous revisions in the tax code have changed the definition of taxable income.

*The zero-bracket amount of \$3,670 in 1986 is replaced by a standard deduction of \$3,760 in 1987 and \$5,000 in 1988 (indexed to the inflation rate after 1988). To make a rough comparison of the 1987 and 1988 rates to those of 1986, one should increase the tax brackets in 1987 and 1988 by these standard deduction amounts. In any case, only rough comparisons of rates can be made between the various tax years because the numerous revisions in the tax code have changed the definition of taxable income.

**Rates for Married Persons
Filing Separate Returns**

Rates for Heads of Households

Tax Year 1986			Tax Year 1987			Tax Year 1986			Tax Year 1987		
Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess	Taxable Income	Tax on Lower Amount	Rate on Excess
\$1,835*	no tax	11%	\$1,500			\$2,480*	no tax	11%	\$2,500		
2,970	\$124.85	12	or less*	11%	—	4,750	\$249.70	12	or less*	11%	—
4,100	260.45	14	1,500	\$165	15%	7,010	520.90	14	2,500	\$275	15%
6,420	585.25	16	14,000	2,040	28	9,390	854.10	17	23,000	3,350	28
8,635	939.65	18	22,500	4,420	35	12,730	1,421.90	18	38,000	7,550	35
10,900	1,347.35	22	45,000	12,295	38.5	16,190	2,044.70	20	80,000	22,250	38.5
13,275	1,869.85	25				19,640	2,734.70	24			
16,135	2,584.85	28				25,360	4,107.50	28			
18,990	3,384.25	33				31,080	5,709.10	32			
24,710	5,271.85	38				36,800	7,539.50	35			
32,375	8,184.55	42				48,240	11,543.50	42			
46,185	13,984.75	45				65,390	18,746.50	45			
59,025	19,762.75	49				88,270	29,042.50	48			
87,625	33,776.75	50				116,870	42,770.50	50			

*The zero-bracket amount of \$1,835 in 1986 is replaced by a standard deduction of \$1,880 in 1987 and \$2,500 in 1988 (indexed to the inflation rate after 1988). To make a rough comparison of the 1987 and 1988 rates to those of 1986, one should increase the tax brackets in 1987 and 1988 by these standard deduction amounts. In any case, only rough comparisons of rates can be made between the various tax years because the numerous revisions in the tax code have changed the definition of taxable income.

*The zero-bracket amount of \$2,480 in 1986 is replaced by a standard deduction of \$2,540 in 1987 and \$4,400 in 1988 (indexed to the inflation rate after 1988). To make a rough comparison of the 1987 and 1988 rates to those of 1986, one should increase the tax brackets in 1987 and 1988 by these standard deduction amounts. In any case, only rough comparisons of rates can be made between the various tax years because the numerous revisions in the tax code have changed the definition of taxable income.

Source: ACIR staff compilations based on Research Institute of America, *Master Federal Tax Manual*, 1987 edition.

Table 11

FEDERAL CORPORATE INCOME TAX RATES

Taxable Income	Tax Year	
	Beginning before July 1, 1987	Beginning on or after July 1, 1987
Over \$ 0	Not Over \$ 25,000	15%
25,000	50,000	18
50,000	75,000	30
75,000	100,000	40
100,000	.....	46

Source: ACIR staff compilations based on the *Research Institute of America, Master Federal Tax Manual, 1987 Edition.*

Table 12
SELECTED FEDERAL EXCISE TAX RATES
 (As of February 1987)

<u>Type of Tax</u>	<u>Rate</u>	<u>Type of Tax</u>	<u>Rate</u>
Alcohol taxes:		7. Other firearms, shells & cartridges	11.0% of mfr. price
1. Distilled spirits	\$12.50 per proof gallon	8. Fishing equipment	10.0% of mfr. price
2. Beer	\$ 9.00/barrel or \$.29 gallon ¹	9. Bows, arrows, etc.	11.0% of mfr. price
3. Wine:		10. Coal—underground mines	\$1.10 ton ³
(a) Still Wine		11. Coal—surface mines	\$.55 ton ³
14% alcohol or less	\$.17 per wine gallon	12. Gas guzzler tax:	
over 14% to 21%	\$.67 gallon	Purchase of automobiles, 1986 model with mileage ratings (per gallon) of:	
over 21% to 24%	\$ 2.25/gallon	22.5 or more	\$ 0.
over 24%	\$12.50/gallon	21.5 but less than 22.5	\$ 500.
(b) Sparkling Wine or Champagne artificially carbonated	\$3.40/wine gallon \$2.40/wine gallon	20.5 but less than 21.5	\$ 650.
Tobacco taxes:		19.5 but less than 20.5	\$ 850.
Cigarettes	\$.16/pack of 20	18.5 but less than 19.5	\$1,050.
Miscellaneous taxes:		17.5 but less than 18.5	\$1,300.
1. Telephone service	3.0% ²	16.5 but less than 17.5	\$1,500.
2. Transportation by air:		15.5 but less than 16.5	\$1,850.
(a) Domestic passenger tickets	8.0%	14.5 but less than 15.5	\$2,250.
(b) International passenger tickets	\$3.	13.5 but less than 14.5	\$2,700.
3. Tires, weighing		12.5 but less than 13.5	\$3,200.
40 lbs. or less	no tax	Less than 12.5	\$3,850.
41 lbs. to 70 lbs	\$.15/lb.	Windfall profit tax:	
71 lbs. to 90 lbs	\$4.50 + \$.30/lb.	There is a federal excise tax on the windfall profit from domestically produced crude oil. With limited exceptions, domestic crude oil falls into one of three tiers, taxed at 70% (tier one), 60% (tier two), and 30% (tier three). For newly discovered oil, the tax rate ranges from 22.5% in 1987, 20% in 1988, and 15% in 1989 and thereafter. Independent producers are entitled to special rates on limited quantities of tier one and tier two oil. A royalty owner is entitled to a limited exemption from tax of 3 barrels of oil per day.	
over 90 lbs	\$10.50 + \$.50/lb.		
4. Gasoline	\$.09/gallon		
5. Diesel Fuel	\$.15/gallon		
6. Pistols and revolvers	10.0% of mfr. price		

¹A barrel of beer equals 31 gallons.

²Increased tax rate scheduled to expire after 1987.

³The tax may not exceed 4.4% of the price at which such ton of coal is sold by the producer.

Source: ACIR staff compilations based on Research Institute of America, *Master Federal Tax Manual*, 1987 edition.

Table 13
**SELF-EMPLOYMENT, SOCIAL SECURITY, AND
 UNEMPLOYMENT COMPENSATION TAXES**

Self-Employment Tax—Tax year 1983, a tax rate of 9.35% (social security—8.05%; medicare 1.3%) was imposed for social security and hospital insurance purposes on self-employment income through \$35,700. For a tax year beginning in 1984, the rate increased to an effective rate of 11.3%. (14% less 2.7% tax credit) and applied to a \$37,800 earnings base. The effective tax rate for 1985 was 11.8% (14.1% less 2.3% credit) and applied to a \$39,600 earnings base. The effective rate for 1986 and 1987 is 12.3%. The tax base was \$42,000 in 1986 and is \$43,800 for 1987. The rates are scheduled to be 13.02% for 1988–89 and 15.30% for 1990 and thereafter.

Social Security—Hospital Insurance (FICA)—For the calendar year 1983, a tax rate of 6.7% (social security—5.4%; medicare—1.3%) was imposed on employers and employee on wages through \$35,700. For 1984, the wage base increased to \$37,800, and the tax rate increased to 7% with a 0.3% tax credit for employees against 1984 taxes. For 1985, the wage base was \$39,600 and the tax rate increased to 7.05% for both employers and employees. For 1986–87, the rate is 7.15%; the base in 1986 was \$42,000 in 1986 and is \$43,800 in 1987; 1988–89, 7.51%; 7.65% in 1990 and thereafter.

Unemployment Compensation—A tax of 3.5% is imposed on the first \$7,000 of wages paid in 1984 to a covered employee by an employer who employs one or more persons in covered employment in each of 20 days in the current or preceding year, each day being in a different week, or who has a payroll for covered employment of at least \$1,500 in a calendar quarter (or \$20,000 in a calendar quarter for agricultural labor or \$1,000 in a calendar quarter for domestic labor) in the current or preceding calendar year. The rate increases to 6.2% of the first \$7,000 of each employee's income for 1985 and currently (1987) remains at 6.2% of the first \$7,000 of each employee's income. The employer can take a tax credit of up to 5.4% of wages paid into a state unemployment insurance fund.

Source: ACIR staff compilations based on Research Institute of America, *Master Federal Tax Manual*, 1987 edition.

GOVERNMENT DIRECT GENERAL EXPENDITURE,¹ BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-85

EXHIBIT:
Federal
Insurance
Trust
Expenditure²

Fiscal Year	State and Local Governments										
	Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Local Governments					Special Dis-tricts	
					Total	Munici-palities	Counties	School Dis-tricts	Town-ships		
1. Amount (in millions of current dollars)											
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
2. Percentage Distribution											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8	
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9	
1985	100.0	53.7	46.3	18.7	27.6	8.6	6.5	9.7	0.9	1.9	

¹Direct 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 (\$57b, \$3b and \$44b in 1985 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.

²Includes not only OASDHI (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 85, these figures were \$23.3b, \$5.8b, \$1.7b and \$0.2b respectively.

Sources: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, (Tables 4, 10, in 1984-85 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.

Table 15.1
**PERCENTAGE DISTRIBUTION OF STATE AND LOCAL GOVERNMENT
 GENERAL EXPENDITURE,
 BY FUNCTION, BY STATE AND REGION, FY85**

State and Region	All General Expenditure (in millions)	All Inter-governmental Expenditures to Federal	Elementary and Secondary Schools	Direct Higher Education	Direct Public Welfare	Direct Health and Hospitals	Direct Highways	Direct Police and Fire	All Other	EXHIBIT:	
										Per Capita General Expenditure	Expenditure as a Percentage of State Personal Income
United States	\$554,160.9	0.4%	23.8%	9.4%	12.6%	9.0%	8.1%	5.4%	31.3%	\$2,321	18.3%
New England	29,778.9	0.4	22.6	6.7	15.5	7.7	7.3	5.8	33.9	2,352	16.4
Connecticut	7,516.1	0.0	23.6	5.9	13.4	6.7	8.2	6.0	36.2	2,368	14.4
Maine	2,456.9	0.3	24.1	8.3	17.6	4.9	10.9	4.0	30.0	2,111	19.6
Massachusetts	14,236.6	0.7	21.8	6.1	16.8	9.4	5.3	6.2	33.6	2,445	16.6
New Hampshire	1,811.9	0.0	25.9	6.7	11.5	5.8	12.5	5.6	32.0	1,816	14.1
Rhode Island	2,468.1	0.4	20.3	7.6	17.1	7.3	6.3	6.1	35.0	2,550	20.0
Vermont	1,289.2	0.6	21.9	13.0	12.7	4.7	12.4	3.4	31.3	2,410	22.5
Mideast	117,274.8	0.2	23.2	6.0	15.8	8.1	6.8	5.4	34.4	2,738	19.6
Delaware	1,672.1	0.0	22.0	13.2	7.0	4.9	9.3	3.9	39.6	2,688	19.9
Washington, DC	2,718.1	0.0	14.3	3.1	17.9	9.8	3.3	9.2	42.4	4,342	25.5
Maryland	10,331.7	0.0	23.1	10.0	11.8	4.0	9.1	5.9	36.1	2,352	16.4
New Jersey	18,795.6	0.1	26.2	6.5	11.9	6.0	7.3	5.7	36.3	2,486	16.2
New York	59,670.3	0.4	21.5	5.3	17.8	10.1	5.5	5.6	33.9	3,355	23.5
Pennsylvania	24,086.9	0.2	26.4	5.6	16.1	6.4	8.9	4.3	32.2	2,032	16.4
Great Lakes	93,033.1	0.2	24.8	10.1	15.2	8.5	8.0	5.5	27.8	2,234	17.6
Illinois	25,067.4	0.0	23.0	8.8	14.4	6.5	9.6	6.6	31.2	2,173	15.8
Indiana	10,188.1	0.1	26.6	11.7	11.4	10.5	8.4	4.0	27.4	1,853	15.8
Michigan	22,768.6	0.3	24.9	9.9	17.3	10.0	6.2	5.1	26.2	2,505	19.9
Ohio	22,780.6	0.0	26.8	9.7	15.3	8.5	7.5	5.4	26.7	2,120	17.1
Wisconsin	12,228.3	0.6	23.4	12.2	15.8	8.1	8.7	5.2	26.0	2,561	20.6
Plains	40,002.2	0.0	24.6	10.5	11.6	9.0	12.0	4.2	28.0	2,279	18.2
Iowa	6,679.5	0.2	23.9	13.3	11.7	9.9	14.0	3.9	23.2	2,316	18.9
Kansas	5,439.5	0.0	26.0	12.7	8.6	8.0	12.9	4.3	27.4	2,220	16.8
Minnesota	11,918.4	0.0	23.1	8.5	15.2	8.2	10.3	3.6	31.2	2,842	21.6
Missouri	8,927.5	0.0	26.4	9.0	10.6	11.2	10.3	5.7	26.7	1,775	14.7
Nebraska	3,622.9	0.0	26.1	11.8	9.3	10.0	13.5	3.9	25.4	2,256	18.1
North Dakota	1,847.0	0.0	22.1	13.3	9.9	5.3	14.7	2.5	32.3	2,696	21.8
South Dakota	1,567.5	0.0	24.1	8.2	8.4	4.8	16.8	3.2	34.5	2,214	20.1
Southeast	108,267.0	0.0	24.2	10.4	9.4	11.8	9.4	5.1	29.7	1,915	17.4
Alabama	7,929.3	0.0	20.5	11.8	8.4	14.4	10.3	4.1	30.6	1,972	19.9
Arkansas	3,998.5	0.0	28.9	10.8	11.7	10.0	10.3	3.9	24.5	1,695	17.4
Florida	22,227.7	0.0	24.5	7.6	7.5	10.9	7.6	7.3	34.6	1,956	15.9
Georgia	11,770.6	0.0	23.5	9.8	8.8	17.5	9.7	4.6	26.1	1,970	17.5
Kentucky	6,697.8	0.0	22.0	10.8	13.1	6.8	10.8	4.0	32.4	1,798	17.5
Louisiana	10,344.1	0.0	21.3	8.6	10.9	12.2	9.9	5.1	32.0	2,308	21.4
Mississippi	4,661.8	0.0	21.9	11.6	10.6	16.4	11.9	3.8	23.8	1,784	20.4
North Carolina	11,162.4	0.0	26.6	14.7	9.0	10.0	8.4	4.7	26.6	1,785	16.7
South Carolina	5,965.9	0.0	25.9	12.7	8.7	14.1	7.1	4.0	27.7	1,782	17.9
Tennessee	8,299.6	0.0	21.8	10.4	10.8	12.7	10.4	4.9	29.0	1,743	16.9
Virginia	11,369.4	0.0	26.8	11.6	9.1	8.4	10.1	5.4	28.5	1,993	15.2
West Virginia	3,839.9	0.0	29.4	8.9	9.3	7.3	12.0	2.9	30.3	1,983	20.2
Southwest	50,540.2	0.0	28.0	12.6	7.4	8.7	8.8	5.2	29.2	2,079	17.4
Arizona	7,346.2	0.0	23.8	12.8	7.8	4.7	10.5	6.5	33.8	2,305	20.3
New Mexico	3,677.7	0.0	26.0	12.3	7.1	7.9	11.1	4.7	31.0	2,536	25.2
Oklahoma	6,713.1	0.0	26.0	11.7	10.3	10.3	9.5	4.6	27.6	2,034	17.5
Texas	32,803.1	0.0	29.6	12.8	6.8	9.4	8.1	5.2	28.2	2,004	16.3
Rocky Mountain	17,806.3	0.0	25.6	11.1	8.1	7.9	11.6	4.9	30.7	2,468	20.9
Colorado	7,818.7	0.0	24.5	11.3	9.0	8.6	9.0	5.9	31.8	2,420	17.8
Idaho	1,878.1	0.0	24.3	12.1	7.8	9.5	12.9	4.9	28.5	1,869	18.6
Montana	2,161.2	0.0	27.0	8.1	9.1	5.3	14.1	3.3	33.1	2,616	24.9
Utah	3,827.6	0.0	26.6	13.2	8.1	6.4	12.1	4.5	29.2	2,327	23.8
Wyoming	2,120.7	0.0	27.9	9.0	4.3	9.6	16.2	3.6	29.3	4,166	33.9
Far West¹	89,897.4	1.5	21.0	10.6	13.1	8.4	5.8	6.3	33.4	2,614	19.1
California	69,785.6	1.9	20.3	10.6	14.2	8.6	4.7	6.5	33.1	2,647	18.8
Nevada	2,357.7	0.1	18.3	6.6	5.6	10.3	11.0	7.8	40.3	2,519	19.4
Oregon	6,640.4	0.0	25.3	10.9	7.8	6.2	8.3	5.8	35.7	2,471	21.4
Washington	11,113.7	0.2	23.1	11.0	10.6	7.7	10.4	4.9	32.1	2,521	20.0
Alaska	4,956.1	0.0	18.4	5.7	4.2	3.9	11.1	3.6	53.1	9,513	56.7
Hawaii	2,605.0	0.1	16.3	11.2	11.1	7.1	5.2	5.1	43.9	2,472	19.2

¹Excluding Alaska and Hawaii.

Source: Computed on ACIR State Government Finance Diskettes for FY85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

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**PERCENTAGE DISTRIBUTION OF STATE GOVERNMENT
GENERAL EXPENDITURE,
BY FUNCTION, BY STATE AND REGION, FY85**

State and Region	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	All Other	EXHIBIT:	
										Per Capita General Expenditure	Expenditure as a Percent of State Personal Income
United States ¹	\$345,132.9	0.6%	34.7%	12.8%	15.3%	6.7%	7.9%	0.9%	21.2%	\$1,449	11.5%
New England	20,500.5	0.6	23.9	9.7	21.4	8.8	6.7	0.8	28.0	1,619	11.3
Connecticut	4,871.0	0.0	21.9	9.2	18.4	9.0	8.6	1.1	31.8	1,535	9.3
Maine	1,705.5	0.4	21.6	11.9	24.7	5.0	10.1	1.0	25.2	1,465	13.6
Massachusetts	10,171.4	1.0	28.3	8.5	23.1	9.4	4.0	0.5	25.2	1,747	11.9
New Hampshire	1,011.9	0.0	16.3	11.9	15.6	9.8	14.8	1.2	30.3	1,014	7.9
Rhode Island	1,786.9	0.5	16.2	10.4	22.4	10.0	6.5	0.8	33.1	1,846	14.5
Vermont	953.7	0.8	14.7	17.6	17.2	6.1	11.0	1.7	30.9	1,783	16.7
Mideast¹	67,936.8	0.4	36.0	8.0	16.4	7.3	6.5	0.9	24.3	1,609	11.6
Delaware	1,251.1	0.0	19.0	17.6	9.3	6.5	9.5	1.7	36.3	2,011	14.9
Maryland	6,380.9	0.0	27.1	12.4	18.8	5.0	8.5	1.3	26.8	1,453	10.1
New Jersey	11,858.1	0.2	37.1	7.8	12.0	6.3	7.6	1.1	27.9	1,568	10.2
New York	33,358.6	0.6	39.5	7.3	15.3	8.7	4.0	0.7	23.9	1,876	13.1
Pennsylvania	15,088.1	0.3	32.6	7.2	22.0	6.1	10.2	1.2	20.4	1,273	10.3
Great Lakes	57,533.8	0.2	33.6	13.6	20.9	6.3	7.0	0.8	17.6	1,382	10.9
Illinois	14,781.4	0.0	29.2	10.6	22.7	6.0	10.2	0.9	20.3	1,281	9.3
Indiana	6,624.1	0.1	37.2	18.0	12.0	6.3	8.5	0.9	16.9	1,205	10.3
Michigan	14,063.0	0.5	31.0	12.9	26.5	7.7	3.9	0.9	16.6	1,547	12.3
Ohio	14,071.4	0.0	36.3	14.8	18.1	6.5	6.9	0.6	16.7	1,310	10.6
Wisconsin	7,993.9	0.9	38.2	14.5	20.1	4.3	5.2	0.5	16.4	1,674	13.4
Plains	24,636.3	0.1	32.8	14.9	15.0	7.1	10.9	0.7	18.5	1,403	11.2
Iowa	4,228.7	0.4	33.0	16.9	16.5	7.2	12.0	0.7	13.3	1,466	12.0
Kansas	3,001.9	0.0	30.8	18.1	15.2	7.2	13.1	0.6	15.0	1,225	9.3
Minnesota	7,492.3	0.0	39.1	13.5	13.5	6.4	7.5	0.5	19.4	1,787	13.6
Missouri	5,441.8	0.0	31.3	12.5	17.1	8.5	10.8	1.0	18.8	1,082	8.9
Nebraska	2,066.9	0.1	26.4	17.1	15.7	6.6	14.0	1.0	19.3	1,287	10.4
North Dakota	1,440.3	0.0	27.4	16.3	11.4	6.4	11.6	0.4	26.5	2,103	17.0
South Dakota	964.5	0.0	19.5	13.3	12.4	6.0	18.0	0.9	29.8	1,362	12.3
Southeast	69,590.9	0.0	32.4	14.8	13.4	7.8	10.5	1.0	20.1	1,231	11.2
Alabama	5,544.1	0.0	26.9	16.9	11.8	9.9	10.0	0.7	23.7	1,379	13.9
Arkansas	2,797.3	0.0	32.2	15.4	16.5	6.9	10.0	1.0	18.0	1,186	12.1
Florida	12,147.7	0.0	42.9	9.7	12.7	5.9	8.5	1.2	19.2	1,069	8.7
Georgia	7,086.9	0.0	31.8	16.0	14.4	6.4	12.0	0.9	18.5	1,186	10.5
Kentucky	4,982.2	0.0	26.0	14.6	17.3	4.6	11.7	1.1	24.7	1,337	13.0
Louisiana	6,562.2	0.0	24.2	13.5	16.7	10.7	9.9	1.2	23.8	1,464	13.6
Mississippi	3,203.6	0.0	35.8	12.4	15.0	7.5	10.1	1.1	18.1	1,226	14.0
North Carolina	7,828.4	0.0	38.6	16.6	10.0	6.7	10.2	1.2	16.7	1,252	11.7
South Carolina	4,399.9	0.0	31.2	17.2	11.4	10.9	7.9	1.0	20.4	1,315	13.2
Tennessee	5,025.3	0.0	25.4	17.3	16.6	8.8	11.7	0.7	19.6	1,055	10.2
Virginia	7,233.7	0.0	29.9	18.3	10.6	10.2	12.5	1.1	17.5	1,268	9.7
West Virginia	2,779.5	0.0	28.8	12.3	12.8	4.8	15.3	0.9	25.1	1,436	14.6
Southwest	29,014.8	0.0	35.6	18.5	12.2	7.2	9.2	0.9	16.4	1,194	10.0
Arizona	4,251.3	0.0	42.1	17.0	10.9	3.2	8.8	1.6	16.2	1,334	11.8
New Mexico	2,861.1	0.0	38.0	15.8	8.8	8.0	10.5	1.0	17.9	1,973	19.6
Oklahoma	4,366.9	0.0	30.5	18.0	15.7	7.8	8.4	0.9	18.7	1,323	11.4
Texas	17,535.6	0.0	34.9	19.4	12.2	7.8	9.3	0.8	15.5	1,071	8.7
Rocky Mountain	10,753.0	0.0	32.9	17.1	10.3	6.5	12.7	0.9	19.6	1,490	12.6
Colorado	4,251.1	0.0	36.7	19.7	9.2	7.8	8.5	0.7	17.2	1,316	9.7
Idaho	1,256.0	0.0	31.0	16.6	11.1	5.0	12.8	1.1	22.4	1,250	12.4
Montana	1,317.7	0.1	23.3	12.8	13.4	5.7	17.0	0.9	26.9	1,595	15.2
Utah	2,563.5	0.0	28.4	19.7	12.0	6.8	13.5	0.9	18.6	1,558	15.9
Wyoming	1,364.6	0.0	40.3	8.7	6.6	4.4	20.0	0.9	19.2	2,681	21.8
Far West²	58,480.6	2.4	42.5	12.5	11.8	4.3	4.7	0.9	20.9	1,700	12.4
California	45,774.8	3.0	45.5	11.8	11.2	3.9	3.3	1.0	20.4	1,736	12.3
Nevada	1,317.9	0.2	38.0	11.9	8.6	3.8	14.0	0.8	22.8	1,408	10.9
Oregon	3,986.1	0.0	27.6	13.1	12.5	5.9	8.6	1.2	31.1	1,483	12.8
Washington	7,401.8	0.3	32.7	16.5	15.8	6.3	9.8	0.7	17.9	1,679	13.3
Alaska	4,605.6	0.0	34.1	6.1	4.3	2.9	9.2	1.1	42.2	8,840	52.7
Hawaii	2,080.8	0.2	1.0	14.1	13.6	8.6	4.1	0.1	58.4	1,974	15.4

¹Excluding Washington, DC.²Excluding Alaska and Hawaii.

Source: Computed on ACIR State Government Finance Diskettes for FY85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**PERCENTAGE DISTRIBUTION OF LOCAL GOVERNMENT
GENERAL EXPENDITURE,
BY FUNCTION, BY STATE AND REGION, FY85**

State and Region	All General Expenditure (in millions)	All Inter-governmental Expenditures to State	Direct Elementary and Secondary Schools	Direct Higher Education	Direct Public Welfare	Direct Health and Hospitals	Direct Highways	Direct Police and Fire	All Other	EXHIBIT:	
										Per Capita General Expenditure	Expenditure as a Percent of State Personal Income
United States	\$332,665.3	1.2%	39.4%	2.4%	5.1%	8.0%	5.4%	8.0%	30.5%	\$1,393	11.0%
New England	14,428.0	1.7	46.6	0.1	1.7	3.4	5.6	10.8	30.2	1,140	8.0
Connecticut	3,713.1	0.0	47.8	0.0	2.9	1.7	5.3	10.7	31.5	1,170	7.1
Maine	1,121.9	0.1	52.4	0.0	1.0	3.2	8.5	7.2	27.7	964	9.0
Massachusetts	7,154.0	3.0	43.4	0.1	0.7	5.3	4.9	11.7	31.0	1,229	8.3
New Hampshire	983.3	1.9	47.8	0.0	5.2	0.5	7.7	9.1	27.8	985	7.6
Rhode Island	979.5	0.9	51.1	0.0	2.3	0.1	3.9	13.9	27.7	1,012	7.9
Vermont	476.2	0.0	59.3	0.0	0.0	0.5	11.6	5.7	22.9	890	8.3
Mideast	76,496.7	3.5	35.5	2.1	9.6	5.9	4.6	7.5	31.3	1,786	12.8
Delaware	659.4	0.0	55.7	0.0	0.1	0.1	5.7	6.9	31.7	1,060	7.9
Washington, DC	2,718.1	0.0	14.3	3.1	17.9	9.8	3.3	9.2	42.4	4,342	25.5
Maryland	5,710.1	0.5	40.5	4.2	0.3	1.7	7.0	9.1	36.8	1,300	9.1
New Jersey	11,475.9	1.2	42.9	2.6	7.1	3.3	4.1	8.2	30.6	1,518	9.9
New York	41,819.6	5.6	30.7	1.7	13.1	7.5	4.6	7.5	29.4	2,352	16.5
Pennsylvania	14,113.7	1.4	44.9	1.8	4.1	4.4	4.2	6.1	33.3	1,191	9.6
Great Lakes	54,997.9	0.3	42.0	2.8	3.8	7.7	6.3	8.5	28.6	1,321	10.4
Illinois	14,620.8	0.1	39.4	4.3	1.7	5.1	6.1	10.3	33.0	1,268	9.2
Indiana	6,040.8	0.2	44.8	0.0	6.0	10.7	4.7	5.8	27.7	1,099	9.4
Michigan	13,137.3	0.5	43.1	3.4	1.7	9.1	6.6	8.0	27.6	1,446	11.5
Ohio	13,884.4	0.4	43.9	1.0	6.8	7.4	5.4	8.3	26.9	1,292	10.5
Wisconsin	7,314.6	0.3	39.2	4.6	4.4	8.9	8.9	8.2	25.6	1,532	12.3
Plains	23,602.8	0.7	41.7	2.2	4.0	7.9	9.0	6.3	28.2	1,345	10.7
Iowa	3,892.5	1.2	40.9	4.5	2.1	9.1	11.0	5.9	25.4	1,350	11.0
Kansas	3,360.9	0.0	41.6	4.3	0.4	6.6	9.2	6.5	31.5	1,372	10.4
Minnesota	7,422.2	0.9	37.1	0.0	10.7	6.6	8.9	5.2	30.5	1,770	13.5
Missouri	5,192.1	0.1	45.3	2.4	0.4	10.4	6.4	8.8	26.3	1,032	8.5
Nebraska	2,128.4	1.3	44.5	3.4	0.6	10.6	9.4	5.7	24.5	1,325	10.7
North Dakota	811.4	1.3	50.4	1.2	2.4	0.7	12.7	5.0	26.4	1,184	9.6
South Dakota	795.4	0.6	47.6	0.0	1.4	2.3	11.2	5.2	31.8	1,123	10.2
Southeast	61,426.5	0.4	42.4	1.7	1.3	12.0	4.6	7.8	29.9	1,086	9.9
Alabama	3,880.5	0.1	41.3	0.0	0.4	15.3	6.6	7.3	29.1	965	9.7
Arkansas	2,102.7	0.0	55.0	0.0	0.3	9.7	6.3	6.1	22.6	891	9.1
Florida	15,305.8	0.1	35.5	3.4	0.8	11.2	4.3	9.6	35.0	1,347	10.9
Georgia	6,950.9	0.2	39.7	0.3	0.2	23.0	4.2	6.9	25.4	1,163	10.3
Kentucky	3,014.7	0.1	48.7	0.0	0.6	7.6	4.5	7.2	31.5	809	7.9
Louisiana	5,416.6	0.8	40.2	0.1	0.5	10.4	6.9	8.4	32.8	1,209	11.2
Mississippi	2,606.9	0.1	38.9	5.4	0.5	20.2	8.9	5.4	20.6	998	11.4
North Carolina	6,451.5	1.4	45.4	5.3	3.4	9.2	2.2	6.6	26.4	1,031	9.6
South Carolina	2,954.4	0.5	51.1	0.0	0.5	12.2	2.5	6.5	26.7	883	8.8
Tennessee	4,566.5	0.4	39.7	0.0	1.3	13.3	6.0	8.2	31.1	959	9.3
Virginia	6,315.6	0.3	48.3	0.0	4.3	3.4	3.9	8.6	31.3	1,107	8.5
West Virginia	1,860.3	0.0	60.6	0.0	0.0	7.8	1.8	4.8	25.0	961	9.8
Southwest	31,932.4	0.3	44.0	3.1	0.6	7.3	5.6	7.4	31.6	1,314	11.0
Arizona	4,947.6	1.2	35.3	4.4	2.2	4.2	8.1	8.2	36.2	1,552	13.7
New Mexico	1,917.3	0.7	49.5	0.0	0.4	3.2	5.6	7.6	33.0	1,322	13.1
Oklahoma	3,681.0	0.1	47.5	0.0	0.2	9.4	7.4	7.3	28.1	1,115	9.6
Texas	21,386.5	0.0	44.9	3.6	0.4	8.0	4.7	7.3	31.0	1,306	10.6
Rocky Mountain	10,615.9	0.2	43.0	1.3	3.2	6.7	6.5	7.3	31.7	1,471	12.5
Colorado	5,130.3	0.0	37.3	0.8	6.0	6.6	6.7	8.4	34.1	1,588	11.7
Idaho	1,015.1	0.3	44.9	1.9	0.8	11.4	8.0	7.6	25.1	1,010	10.1
Montana	1,160.7	0.9	50.3	0.7	1.7	3.4	6.8	5.0	31.1	1,405	13.4
Utah	2,003.7	0.6	50.7	0.0	0.2	3.4	5.7	7.4	32.0	1,218	12.5
Wyoming	1,306.1	0.0	45.4	5.6	0.2	11.0	5.4	4.9	27.5	2,566	20.9
Far West¹	56,695.5	0.8	33.1	3.9	8.6	8.8	4.4	9.0	31.6	1,648	12.1
California	45,167.6	0.7	31.2	4.4	10.7	9.3	3.9	9.1	30.7	1,713	12.2
Nevada	1,540.9	0.0	28.0	0.0	1.2	12.5	4.9	11.2	42.2	1,646	12.7
Oregon	3,765.9	0.3	44.6	5.4	0.5	4.6	5.6	8.9	30.0	1,402	12.1
Washington	6,221.1	1.4	41.2	0.0	0.1	6.2	7.0	7.9	36.2	1,411	11.2
Alaska	1,924.3	0.1	38.4	0.0	0.5	2.9	6.6	6.6	44.8	3,693	22.0
Hawaii	545.2	0.0	0.1	0.0	1.0	0.9	9.1	24.1	64.8	517	4.0

¹Excluding Alaska and Hawaii.

Source: Computed on ACIR State Government Finance Diskettes for FY85. 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 STATE AND REGION, SELECTED YEARS 1957-85**
(expressed as a percentage of the U.S. average)

Region and State	1985									
	State-Local Direct General Expenditure (in millions)	Per Capita Amount	As a Percentage of US Average	1984	1983	1982	1979	1976	1966	1957
U.S. Average	\$552,197.5	\$2,313	100%	\$2,131	\$1,982	\$1,868	\$1,481	\$1,191	\$423	\$237
New England	29,652.1	2,342	101	101	102	100				
Connecticut	7,516.1	2,368	102	101	100	97	95	92	101	136
Maine	2,449.3	2,104	91	91	89	88	89	85	82	86
Massachusetts	14,133.7	2,428	105	105	106	105	113	106	102	123
New Hampshire	1,811.9	1,816	78	81	87	84	82	87	89	101
Rhode Island	2,459.3	2,541	110	111	110	110	107	101	102	89
Vermont	1,281.7	2,396	104	104	105	104	102	105	110	104
Midwest	116,987.0	2,731	118	117	116	116				
Delaware	1,671.6	2,688	116	116	110	115	107	115	137	102
Washington, DC	2,718.1	4,342	188	183	180	184	184	175	122	95
Maryland	10,331.7	2,352	102	108	112	108	113	113	98	103
New Jersey	18,770.5	2,482	107	107	105	104	106	101	89	100
New York	59,454.9	3,343	145	143	141	141	133	146	125	126
Pennsylvania	24,040.1	2,028	88	86	89	90	91	93	85	83
Great Lakes	92,891.7	2,231	96	98	98	98				
Illinois	25,066.8	2,173	94	95	96	96	97	99	90	95
Indiana	10,179.5	1,851	80	81	80	78	76	76	91	87
Michigan	22,704.6	2,498	108	112	113	112	113	110	106	111
Ohio	22,780.6	2,120	92	92	91	90	87	87	87	94
Wisconsin	12,160.2	2,547	110	111	109	114	109	104	110	101
Plains	39,985.4	2,278	98	98	98	98				
Iowa	6,664.4	2,311	100	101	102	101	100	96	102	99
Kansas	5,439.3	2,220	96	98	99	97	94	91	95	114
Minnesota	11,918.4	2,842	123	123	121	125	111	114	113	110
Missouri	8,927.5	1,775	77	76	75	75	76	76	85	81
Nebraska	3,621.5	2,255	97	96	96	95	95	89	92	85
North Dakota	1,847.0	2,696	117	116	113	114	106	99	113	109
South Dakota	1,567.4	2,214	96	94	90	93	97	95	104	103
Southeast	108,266.8	1,915	83	82	83	83				
Alabama	7,929.3	1,972	85	82	84	81	82	78	81	75
Arkansas	3,998.4	1,695	73	69	69	72	75	72	76	62
Florida	22,227.7	1,956	85	85	83	83	87	84	90	99
Georgia	11,770.5	1,970	85	86	90	90	88	82	79	79
Kentucky	6,697.8	1,798	78	81	78	78	90	79	81	65
Louisiana	10,344.1	2,308	100	105	107	106	92	93	98	116
Mississippi	4,661.8	1,784	77	79	78	83	84	81	77	64
North Carolina	11,162.4	1,785	77	75	76	77	84	78	71	68
South Carolina	5,965.9	1,782	77	74	73	77	81	81	63	65
Tennessee	8,299.6	1,743	75	75	75	72	79	79	79	68
Virginia	11,369.4	1,993	86	85	86	87	91	86	82	76
West Virginia	3,839.9	1,983	86	85	87	88	94	88	85	65
Southwest	50,539.0	2,079	90	91	90	88				
Arizona	7,345.0	2,305	100	98	95	96	102	97	110	115
New Mexico	3,677.7	2,536	110	116	116	112	106	94	121	118
Oklahoma	6,713.1	2,034	88	91	88	88	85	80	100	105
Texas	32,803.1	2,004	87	87	87	84	84	81	81	86
Rocky Mountain	17,803.1	2,467	107	105	104	101				
Colorado	7,817.4	2,419	105	103	102	101	101	106	122	119
Idaho	1,877.7	1,868	81	80	81	81	87	92	100	98
Montana	2,160.3	2,615	113	112	108	103	108	106	116	119
Utah	3,827.2	2,327	101	96	94	92	96	94	117	98
Wyoming	2,120.5	4,166	180	183	180	169	134	136	165	138
Far West¹	88,517.1	2,573	111	110	112	²	114	²		
California	68,428.9	2,595	112	111	112	115	111	120	138	136
Nevada	2,355.3	2,516	109	112	118	109	119	119	156	155
Oregon	6,640.4	2,471	107	112	113	119	117	114	119	114
Washington	11,092.5	2,516	109	107	107	108	111	102	116	124
Alaska ²	4,954.0	9,509	411	410	437	426	309	259	218	n.a.
Hawaii	2,601.4	2,468	107	114	122	121	127	148	133	n.a.

n. a.—not available

Note: Regional averages are weighted for 1982-85.

¹Excluding Alaska and Hawaii.²The 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 1984 and 1985 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 1984-85 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 17.1

STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1942-85

1. Direct General Expenditures as a Percent of Personal Income.

State and Region	1985	1984	1982	1980	1978	1976	1966	1957	1942
United States	18.28%	18.41%	17.84%	19.03%	19.43%	20.32%	15.57%	11.60%	7.51%
New England	16.35	16.70	16.86		19.29				
Connecticut	14.39	14.55	14.24	15.60	16.07	15.77	12.78	11.31	5.91
Maine	19.59	19.94	19.46	20.47	21.39	21.35	15.15	12.14	7.90
Massachusetts	16.49	16.93	17.39	20.08	20.56	20.55	14.16	12.42	7.78
New Hampshire	14.06	14.66	15.79	16.66	17.66	19.68	14.98	12.83	9.46
Rhode Island	19.94	20.32	20.35	21.01	20.72	20.57	15.38	10.59	6.29
Vermont	22.40	22.46	21.82	22.63	24.24	25.44	20.16	14.34	9.07
Mideast	19.55	19.62	19.21		20.82				
Delaware	19.94	19.75	19.67	19.83	19.27	20.48	17.36	8.64	5.42
Washington, DC	25.50	24.71	24.99	27.35	26.14	26.38	14.06	8.90	5.08
Maryland	16.42	17.87	17.59	19.80	20.34	21.03	14.11	11.15	5.25
New Jersey	16.18	16.32	15.98	17.39	17.54	17.90	11.82	9.36	7.17
New York	23.41	23.47	22.96	24.08	24.23	26.38	16.31	11.73	8.63
Pennsylvania	16.40	16.04	16.09	17.36	17.85	18.78	13.13	9.18	7.64
Great Lakes	17.53	18.18	17.08		17.60				
Illinois	15.78	16.40	15.43	16.47	16.94	17.45	11.72	9.17	6.87
Indiana	15.80	16.46	14.94	14.75	14.42	16.00	13.56	10.07	6.88
Michigan	19.85	20.84	19.49	20.10	19.68	21.06	14.96	11.97	7.09
Ohio	17.15	17.58	16.29	16.52	16.79	17.64	13.01	9.83	6.49
Wisconsin	20.45	20.88	20.90	21.14	20.48	21.82	17.24	12.34	8.69
Plains	18.18	18.59	17.71		18.76				
Iowa	18.84	20.06	17.46	19.29	19.33	18.89	16.13	12.75	8.52
Kansas	16.84	17.07	16.23	17.14	18.21	18.42	15.28	14.80	7.46
Minnesota	21.62	22.01	22.01	21.46	21.87	23.70	17.93	14.04	9.80
Missouri	14.67	14.90	14.42	15.68	15.12	16.47	13.53	9.70	6.57
Nebraska	18.14	18.44	17.32	17.74	18.79	17.50	14.83	11.02	7.71
North Dakota	21.78	21.30	19.87	22.21	22.47	20.76	20.84	17.69	12.34
South Dakota	20.06	20.44	18.83	21.31	21.37	23.11	19.59	15.43	10.58
Southeast	17.38	17.43	17.25		18.83				
Alabama	19.89	18.97	18.44	19.66	19.81	20.18	18.04	13.38	6.86
Arkansas	17.36	16.63	16.45	18.11	17.66	18.59	17.63	12.77	6.35
Florida	15.87	15.98	15.32	16.84	17.78	18.01	16.05	12.77	8.12
Georgia	17.46	17.91	18.84	19.11	18.97	19.26	15.67	12.97	6.28
Kentucky	17.47	18.31	17.01	20.74	18.68	19.42	16.75	11.17	6.96
Louisiana	21.45	21.92	20.47	21.53	21.64	23.00	20.36	17.43	9.84
Mississippi	20.44	20.91	21.15	22.74	21.95	23.82	20.44	15.49	7.59
North Carolina	16.69	16.60	16.91	18.45	18.31	18.75	14.93	12.14	6.84
South Carolina	17.87	17.27	17.86	19.13	18.92	21.13	14.71	12.89	8.70
Tennessee	16.89	16.77	15.96	18.43	19.08	19.22	16.79	11.43	7.21
Virginia	15.22	15.14	15.65	17.25	17.12	17.91	14.64	10.84	5.13
West Virginia	20.22	19.69	19.83	21.43	20.55	21.45	17.43	9.86	9.52
Southwest	17.41	17.35	15.98		17.59				
Arizona	20.32	20.11	18.68	20.37	21.19	21.92	20.16	14.57	8.85
New Mexico	25.17	26.02	24.50	22.98	22.80	23.81	23.45	16.20	10.13
Oklahoma	17.46	17.61	15.88	17.29	17.48	18.48	18.48	14.98	9.14
Texas	16.32	16.19	14.92	16.48	16.59	17.39	14.88	11.44	6.71
Rocky Mountain	20.92	20.49	18.93		21.55				
Colorado	17.77	17.48	16.93	18.03	19.84	21.53	19.24	13.90	9.51
Idaho	18.59	18.11	17.16	18.81	20.95	21.56	17.65	14.06	9.16
Montana	24.86	24.10	20.92	23.05	25.52	23.41	20.15	14.86	10.36
Utah	23.81	23.24	20.72	23.98	22.55	23.13	21.36	13.37	8.64
Wyoming	33.92	32.56	26.46	24.64	24.49	27.56	27.18	16.11	9.64
Far West¹	18.83	18.51	18.43		21.40				
California	18.43	18.09	18.17	19.04	21.29	22.06	18.41	12.67	7.21
Nevada	19.41	19.66	18.01	20.20	21.41	22.05	20.90	14.86	7.25
Oregon	21.38	22.29	22.02	22.14	23.58	23.90	18.32	13.79	8.76
Washington	19.94	18.88	18.10	19.60	20.76	19.76	16.86	13.72	8.49
Alaska ²	56.69	52.98	56.30	54.94	34.53	35.38	29.49	(9.05) ³	n.a.
Hawaii	19.20	20.36	20.80	22.46	24.91	27.62	19.95	(15.61) ³	n.a.

n.a.—not available

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

¹Excluding Alaska and Hawaii.

²The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.

³Prior to statehood and excluded from United States total.

Sources: Computations for 1984 and 1985 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 1984-85 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1942-85

2. State Percent Related to U.S. Average (U.S. = 100.0).

State and Region	1985	1984	1982	1980	1978	1976	1966	1957	1942
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	89.4	90.7	94.5		99.3				
Connecticut	78.7	79.1	79.8	82.0	82.7	77.6	82.1	97.5	78.7
Maine	107.1	108.3	109.1	107.6	110.1	105.1	97.3	104.7	105.2
Massachusetts	90.2	92.0	97.5	105.5	105.8	101.1	90.9	107.1	103.6
New Hampshire	76.9	79.6	88.5	87.5	90.9	96.9	96.2	110.6	126.0
Rhode Island	109.1	110.4	114.1	110.4	106.6	101.2	98.8	91.3	83.8
Vermont	122.5	122.0	122.3	118.9	124.8	125.2	129.5	123.6	120.8
Mideast	106.9	106.6	107.7		107.2				
Delaware	109.1	107.3	110.3	104.2	99.2	100.8	111.5	74.5	72.2
Washington, DC	139.5	134.2	140.1	143.7	134.5	129.8	90.3	76.7	67.6
Maryland	89.8	97.1	98.6	104.0	104.7	103.5	90.6	96.1	69.9
New Jersey	88.5	88.7	89.6	91.4	90.3	88.1	75.9	80.7	95.5
New York	128.1	127.5	128.7	126.5	124.7	129.8	104.8	101.1	114.9
Pennsylvania	89.7	87.2	90.2	91.2	91.9	92.4	84.3	79.1	101.7
Great Lakes	95.9	98.7	95.8		90.6				
Illinois	86.3	89.1	86.5	86.5	87.2	85.9	75.3	79.1	91.5
Indiana	86.4	89.4	83.7	77.5	74.2	78.7	87.1	86.8	91.6
Michigan	108.5	113.2	109.2	105.6	101.3	103.6	96.1	103.2	94.4
Ohio	93.8	95.5	91.3	86.8	86.4	86.8	93.6	84.7	86.4
Wisconsin	111.9	113.4	117.2	111.1	105.4	107.4	110.7	106.4	115.7
Plains	99.4	101.0	99.3		96.6				
Iowa	103.0	109.9	97.9	101.4	99.5	93.0	103.6	109.9	113.4
Kansas	92.1	92.7	91.0	90.1	93.7	90.6	98.1	127.6	99.3
Minnesota	118.2	119.6	123.4	112.8	112.6	116.6	115.2	121.0	130.5
Missouri	80.2	80.9	80.8	82.4	77.8	81.1	86.9	83.6	87.5
Nebraska	99.2	100.2	97.1	93.2	96.7	86.1	95.2	95.0	102.7
North Dakota	119.1	115.7	111.4	116.7	115.6	102.2	133.8	152.5	164.3
South Dakota	109.7	111.0	105.6	112.0	110.0	113.7	125.8	133.0	140.9
Southeast	95.1	94.7	96.7		96.9				
Alabama	108.8	103.0	103.4	103.3	102.0	99.8	115.9	115.3	91.3
Arkansas	94.9	90.3	92.2	95.2	90.9	91.5	113.2	110.1	84.6
Florida	86.8	86.8	85.9	88.5	91.5	88.6	103.1	110.1	108.1
Georgia	95.5	97.3	105.6	100.4	97.6	94.8	100.6	111.8	83.6
Kentucky	95.5	99.5	95.4	109.0	96.1	95.6	107.6	96.3	92.7
Louisiana	117.3	119.1	114.8	113.1	111.4	113.2	130.8	150.3	131.0
Mississippi	111.8	113.6	118.5	119.5	113.0	117.2	131.3	133.5	101.1
North Carolina	91.3	90.2	94.8	97.0	94.2	92.3	95.9	104.7	91.1
South Carolina	97.7	93.8	100.1	100.5	97.4	104.0	94.5	111.1	115.8
Tennessee	92.4	91.1	89.5	96.8	98.2	94.6	107.8	98.5	96.0
Virginia	83.3	82.2	87.8	90.6	88.1	88.1	94.0	93.4	68.3
West Virginia	110.6	107.0	111.2	112.6	105.8	105.6	111.9	85.0	128.8
Southwest	95.2	94.3	89.6		90.5				
Arizona	111.1	109.3	104.7	107.0	109.1	107.9	129.5	125.6	117.8
New Mexico	137.7	141.4	137.3	120.8	117.3	117.2	150.6	139.7	134.9
Oklahoma	95.5	95.7	89.0	90.9	90.0	90.9	118.7	129.1	121.7
Texas	89.3	88.0	83.6	86.6	85.4	85.6	95.6	98.6	89.3
Rocky Mountain	114.4	111.3	106.1		110.9				
Colorado	97.2	94.9	94.9	94.7	102.1	106.0	123.6	119.8	126.6
Idaho	101.7	98.4	96.2	98.8	107.8	106.1	113.4	121.2	122.0
Montana	136.0	130.9	117.3	121.1	131.3	115.2	129.4	128.1	137.9
Utah	130.2	126.3	116.1	126.0	116.1	113.8	137.2	115.3	115.0
Wyoming	185.5	176.9	148.3	129.5	126.0	135.6	174.6	138.9	128.4
Far West¹	103.0	100.6	103.1		110.1				
California	100.8	98.3	101.9	100.1	109.6	108.6	118.2	109.2	96.0
Nevada	106.2	106.8	102.3	106.1	110.2	108.5	134.2	128.1	96.5
Oregon	117.0	121.1	123.0	116.3	121.4	117.6	117.7	118.9	116.6
Washington	109.1	102.6	99.7	103.0	106.8	97.2	108.3	118.3	113.0
Alaska²	310.1	287.8	342.4	288.7	177.7	174.1	189.4	(78.0)³	n. a.
Hawaii	105.0	110.6	115.8	118.0	128.2	135.9	128.1	(134.6)³	n. a.

n. a.—not available

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

¹Excluding Alaska and Hawaii²The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.³Prior to statehood and excluded from United States total.Sources: Computations for 1984 and 1985 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 1984-85 edition); ACIR, *Significant Features of Fiscal Federalism*, prior years.

Table 18

**STATE-LOCAL DIRECT GENERAL EXPENDITURES:
FEDERAL, STATE AND LOCAL SHARE OF FINANCING, FY85**

<u>Region and State</u>	<u>Total (in millions)</u>	<u>Percentage Financed by:</u>		
		<u>Federal</u>	<u>State</u>	<u>Local</u>
United States	\$552,197.5	19%	46%	35%
New England	29,652.1	21	52	28
Connecticut	7,516.1	17	51	33
Maine	2,449.3	27	46	27
Massachusetts	14,133.7	21	55	24
New Hampshire	1,811.9	21	37	41
Rhode Island	2,459.3	22	53	25
Vermont	1,281.7	26	51	24
Mideast	116,987.0	20	40	40
Delaware	1,671.6	17	61	22
Washington, DC	2,718.1	50	n.a.	50
Maryland	10,331.7	18	47	35
New Jersey	18,770.5	17	48	35
New York	59,454.9	19	36	45
Pennsylvania	24,040.1	21	46	33
Great Lakes	92,891.7	19	46	35
Illinois	25,066.8	20	44	37
Indiana	10,179.5	19	49	32
Michigan	22,704.6	19	44	37
Ohio	22,780.6	18	47	35
Wisconsin	12,160.2	18	49	32
Plains	39,985.4	18	46	36
Iowa	6,664.4	17	48	34
Kansas	5,439.3	16	42	42
Minnesota	11,918.4	18	48	35
Missouri	8,927.5	21	44	35
Nebraska	3,621.5	18	42	41
North Dakota	1,847.0	22	58	20
South Dakota	1,567.4	24	42	35
Southeast	108,266.8	21	47	32
Alabama	7,929.3	22	50	27
Arkansas	3,998.4	24	49	27
Florida	22,227.7	17	44	39
Georgia	11,770.5	23	42	35
Kentucky	6,697.8	25	53	23
Louisiana	10,344.1	18	48	34
Mississippi	4,661.8	25	47	28
North Carolina	11,162.4	21	52	27
South Carolina	5,965.9	21	56	23
Tennessee	8,299.6	23	41	36
Virginia	11,369.4	17	49	34
West Virginia	3,839.9	22	53	25
Southwest	50,539.0	15	45	40
Arizona	7,345.0	13	47	40
New Mexico	3,677.7	19	62	19
Oklahoma	6,713.1	17	51	32
Texas	32,803.1	15	42	43
Rocky Mountain	17,803.1	20	44	37
Colorado	7,817.4	15	42	43
Idaho	1,877.7	22	47	30
Montana	2,160.3	24	41	35
Utah	3,827.2	23	47	30
Wyoming	2,120.5	22	44	34
Far West¹	88,517.1	20	49	31
California	68,428.9	20	50	30
Nevada	2,355.3	14	44	41
Oregon	6,640.4	21	44	35
Washington	11,092.5	20	49	30
Alaska	4,954.0	11	85	4
Hawaii	2,601.4	19	64	16

n.a.—not applicable

¹Excluding Alaska and Hawaii.

Sources: Computations for 1985 based on ACIR *Government Finance* diskettes derived from data tapes supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1984-85* and *State Government Finances, 1985*. Computations were performed as follows: (GF refers to *Governmental Finances*; SGF refers to *State Government Finances*) Direct Expenditure Total: GF, Table 13 (GF, 13). Federal Percentage: Federal Intergovernmental Revenue (GF, 5)/Total. State percentage: (State Direct Expenditure (GF, 13) + State Intergovernmental Expenditure (SGF, 11) - State Intergovernmental Revenue from Federal (SGF, 7) - State Intergovernmental Revenue from Local (SGF, 7))/Total. Local: 100 - Federal - State.

**STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE
FROM OWN REVENUE SOURCES,
BY STATE AND REGION, SELECTED YEARS 1942-85**

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

n. a.—not available

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.

¹Excluding Alaska and Hawaii.

Sources: Computations for 1984 and 1985 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 1984-1985* and *State Government Finances, 1985*. 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, 1985." 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.

Table 20

**STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE,
FROM OWN REVENUE SOURCES, TOTAL AND
FOR SELECTED FUNCTIONS, BY STATE AND REGION, FY85**

<u>State and Region</u>	<u>Total General Expenditure</u>	<u>Public Welfare</u>	<u>Highways</u>	<u>Health and Hospitals</u>	<u>Elementary and Secondary Education</u>
United States	57%	82%	63%	51%	53%
New England	65	94	58	80	41
Connecticut	61	90	61	94	41
Maine	63	98	57	74	55
Massachusetts	70	97	54	72	45
New Hampshire	47	49	59	94	5
Rhode Island	68	100	58	99	43
Vermont	68	99	62	95	36
Mideast	50	63	53	59	45
Delaware	73	99	71	99	74
Maryland	57	96	79	96 ^a	43
New Jersey	58	88	50	61	45
New York	44	41	36	52	45
Pennsylvania	58	99	76	78	48
Great Lakes	57	86	68	52	44
Illinois	54	94	69	54	40
Indiana	61	65	86	36	60
Michigan	54	90	71	55	37
Ohio	57	82	74	53	48
Wisconsin	60	78	43	52	39
Plains	56	77	56	48	46
Iowa	59	85	66	41	43
Kansas	50	95	51	52	46
Minnesota	58	63	45	49	58
Missouri	56	97	63	44	39
Nebraska	51	83	63	45	30
North Dakota	75	79	60	96	58
South Dakota	55	68	53	65	30
Southeast	60	90	71	43	62
Alabama	65	94	71	46	81
Arkansas	65	94	83	50	68
Florida	53	88	64	33	57
Georgia	54	96	63	25	60
Kentucky	70	94	81	58	77
Louisiana	59	95	57	52	67
Mississippi	62	90	65	30	68
North Carolina	66	47	79	57	69
South Carolina	70	88	85	54	66
Tennessee	53	86	70	36	55
Virginia	59	80	80	72	45
West Virginia	68	99	87	44	71
Southwest	53	84	58	45	56
Arizona	54	61	69	38	59
New Mexico	77	89	69	75	87
Oklahoma	61	100	75	51	68
Texas	49	90	49	42	52
Rocky Mountain	54	90	66	49	47
Colorado	49	94	54	50	39
Idaho	61	79	79	25	69
Montana	54	71	65	65	55
Utah	61	99	68	78	55
Wyoming	57	94	81	28	38
Far West ¹	62	94	58	48	71
California	63	94	52	49	74
Nevada	52	77	63	18	39
Oregon	56	84	75	68	30
Washington	62	100	65	36	79
Alaska	95	94	73 ²	82 ²	79
Hawaii	80	97	47	97	100
Exhibit:					
Federal Aid as a Percent of State-Local Expenditure	19	56	29	7	7

¹Excluding Alaska and Hawaii.

²Because of irregularities in the FY85 data on highways and health and hospitals, the figures cited are actually FY84 figures.

³Because of irregularities in the FY85 data on health and hospitals, figure cited is actually the FY84 figure.

Sources: Computations for 1985 based on ACIR *Government Finance* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1984-1985* and *State Government Finances, 1985*. 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, 1985-86* (© 1986 by NEA).

STATE-LOCAL DIRECT EXPENDITURE FOR PUBLIC WELFARE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY85

<u>State and Region</u>	<u>Total (millions)</u>	<u>Percentage Financed by:</u>		
		<u>Federal</u>	<u>State</u>	<u>Local</u>
United States	\$69,576.5¹	56%	36%	8%
New England	4,628.9	53	44	3
Connecticut	1,004.7	49	46	5
Maine	433.0	60	39	1
Massachusetts	2,394.8	52	46	2
New Hampshire	209.2	59	20	21
Rhode Island	423.0	53	47	0
Vermont	164.3	77	23	0
Mideast	18,541.9	57	27	16
Delaware	117.5	52	47	0
Washington, DC	486.2	52	n.a.	48
Maryland	1,215.7	51	47	2
New Jersey	2,236.8	55	39	6
New York	10,596.1	59	17	24
Pennsylvania	3,889.6	55	45	0
Great Lakes	14,137.6	50	43	7
Illinois	3,613.8	49	48	3
Indiana	1,157.1	61	25	13
Michigan	3,948.4	50	45	5
Ohio	3,491.0	45	45	10
Wisconsin	1,927.4	54	36	10
Plains	4,652.5	55	35	10
Iowa	778.9	50	43	8
Kansas	468.4	54	44	2
Minnesota	1,806.7	47	33	20
Missouri	947.9	70	29	1
Nebraska	336.3	57	35	7
North Dakota	183.4	62	30	8
South Dakota	130.9	75	17	8
Southeast	10,145.9	69	28	3
Alabama	669.1	78	21	1
Arkansas	467.0	82	16	1
Florida	1,673.9	52	42	6
Georgia	1,033.4 ²	72	27	1
Kentucky	879.1	70	28	2
Louisiana	1,123.8	65	34	2
Mississippi	494.6	74	24	3
North Carolina	1,003.9	76	12	13
South Carolina	516.6	83	15	2
Tennessee	893.3	67	28	5
Virginia	1,035.1	60	32	8
West Virginia	356.1	67	33	0
Southwest	3,755.5	59	34	7
Arizona	576.0	22	48	30
New Mexico	260.1	73	24	3
Oklahoma	693.1	62	39	0
Texas	2,226.3	66	31	4
Rocky Mountain	1,446.3	57	39	4
Colorado	699.8	48	49	3
Idaho	147.2	76	19	5
Montana	196.4	58	30	12
Utah	311.6	65	35	0
Wyoming	91.4	60	38	2
Far West³	11,768.5	53	45	3
California	9,937.9	52	45	3
Nevada	131.2	42	45	13
Oregon	519.3	66	29	6
Washington	1,180.1	51	50	0
Alaska	210.4	42	54	4
Hawaii	288.9	57	42	2

n.a.—not applicable.

¹Does not include public welfare expenditures financed directly by the federal government. These expenditures totaled \$25,234 million in FY85.

²Because of irregularities in the FY85 data, the percentage figures cited for Georgia are for FY84.

³Excluding Alaska and Hawaii.

Sources: Computations for 1985 based on ACIR *Government Finance* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1984-1985* and *State Government Finances, 1985*. For the methodology of these calculations, see the note that accompanies Table 18.

Table 22
**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR
 PUBLIC WELFARE, FROM OWN REVENUE SOURCES,
 BY STATE AND REGION, SELECTED YEARS 1942-85**

Region and State	Percentage State Financed							
	1985	1984	1982	1979	1975	1966	1957	1942
United States	82%	82%	89%	84%	78%	76%	72%	61%
New England	94	94	91	94	95	83	66	52
Connecticut	90	93	90	92	93	90	95	42
Maine	98	97	95	89	93	78	76	77
Massachusetts	97	97	96	97	98	84	53	53
New Hampshire	49	61	46	53	49	39	47	27
Rhode Island	100	98	99	97	100	98	93	73
Vermont	99	100	99	99	99	63	71	56
Mideast	63	60	74	62	70	73	56	52
Delaware	99	99	99	98	100	68	77	70
Maryland	96	100	100	98	92	96	57	70
New Jersey	88	85	94	77	88	54	46	55
New York	41	50 ¹	53	43	57	76	53	37
Pennsylvania	99	100	94	87	93	81	69	86
Great Lakes	86	87	89	89	94	75	73	68
Illinois	94	94	96	100	100	80	93	78
Indiana	65	68	66	62	63	37	25	35
Michigan	90	92	100	95	92	98	76	58
Ohio	82	85	86	75	75	74	78	92
Wisconsin	78	74	87	84	82	57	40	40
Plains	77	78	78	79	69	61	62	65
Iowa	85	83	83	82	84	53	64	58
Kansas	95	95	95	95	90	73	61	40
Minnesota	63	64	63	58	37	30	16	57
Missouri	97	98	99	100	95	92	95	90
Nebraska	83	72	74	78	62	79	87	78
North Dakota	79	81	80	78	42	70	73	54
South Dakota	68	82	84	90	90	78	63	68
Southeast	90	87	88	89	84	77	85	73
Alabama	94	95	96	94	87	94	97	61
Arkansas	94	99	94	97	98	96	95	93
Florida	88	86	89	82	81	77	77	80
Georgia	96	96	95	n.a.	90	78	86	67
Kentucky	94	95	96	97	95	89	79	65
Louisiana	95	96	93	97	95	99	99	96
Mississippi	90	89	92	88	88	95	94	72
North Carolina	47	53	44	n.a.	46	29	41	41
South Carolina	88	97	98	94	87	74	88	85
Tennessee	86	88	87	89	86	70	73	63
Virginia	80	79	85	75	82	52	55	50
West Virginia	99	99	98	98	98	90	86	88
Southwest	84	85	89	91	91	90	94	87
Arizona	61	57	60	71	84	84	98	95
New Mexico	89	82	93	n.a.	91	99	99	98
Oklahoma	100	100	100	97	97	97	97	88
Texas	90	92	91	92	91	86	89	83
Rocky Mountain	90	94	91	80	85	74	90	80
Colorado	94	100	94	76	95	79	97	88
Idaho	79	82	85	92	84	74	83	72
Montana	71	70	72	41	31	38	65	42
Utah	99	95	97	97	91	94	94	97
Wyoming	94	97	96	81	60	49	66	75
Far West²	94	95	98	97	62	77	76	53
California	94	95	98	97	58	75	68	38
Nevada	77	73	80	50	55	72	67	33
Oregon	84	78	85	89	96	72	76	61
Washington	100	100	99	100	100	100	100	100
Alaska	94	95	100	99	99	100	99	n.a.
Hawaii	97	96	96	99	100	100	84	n.a.
EXHIBIT: Federal Aid as a Percent of State- Local Expenditures	56	55	57	56	53	53	45	31

n.a.—Data not available.

Note: Regional figures for 1982-84 are weighted.

¹Because 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.

²Excluding Alaska and Hawaii.

Sources: Computations for 1984 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 1983-1984* and *State Government Finances, 1984*. 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, 1984." 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 FOR HIGHWAYS: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY85

State and Region	Total (millions)	Percentage Financed by:		
		Federal	State	Local
United States	\$45,021.6¹	29%	45%	27%
New England	2,177.2	26	43	31
Connecticut	616.6	28	44	28
Maine	266.7	26	43	32
Massachusetts	752.0	19	44	37
New Hampshire	226.2	28	43	30
Rhode Island	155.5	42	34	25
Vermont	160.3	34	40	25
Mideast	7,941.8	26	39	34
Delaware	156.3	29	51	20
Washington, DC	89.8	42	n. a.	58
Maryland	938.8	35	51	14
New Jersey	1,370.1	37	32	31
New York	3,255.1	16	31	53
Pennsylvania	2,131.8	29	54	17
Great Lakes	7,456.1	27	50	23
Illinois	2,402.6	27	51	22
Indiana	850.8	32	58	9
Michigan	1,417.0	30	50	21
Ohio	1,718.4	28	53	18
Wisconsin	1,067.3	19	35	46
Plains	4,805.6	28	41	32
Iowa	935.8	26	49	25
Kansas	702.7	27	37	36
Minnesota	1,221.9	22	35	42
Missouri	922.4	31	43	25
Nebraska	489.3	29	44	26
North Dakota	270.7	37	38	25
South Dakota	262.8	34	35	31
Southeast	10,184.5	31	49	20
Alabama	814.6	35	46	19
Arkansas	412.7	27	61	12
Florida	1,681.2	22	50	28
Georgia	1,142.6	44	36	21
Kentucky	720.3	35	53	13
Louisiana	1,025.9	25	43	32
Mississippi	554.4	27	47	26
North Carolina	937.1	41	47	12
South Carolina	422.4	35	55	10
Tennessee	861.3	33	47	20
Virginia	1,152.5	22	62	15
West Virginia	459.5	43	49	7
Southwest	4,470.5	26	43	31
Arizona	773.6	31	47	22
New Mexico	406.7	25	52	23
Oklahoma	638.3	20	60	20
Texas	2,651.9	26	37	38
Rocky Mountain	2,057.0	34	44	23
Colorado	705.6	28	39	33
Idaho	241.6	34	52	14
Montana	304.0	45	36	19
Utah	461.8	43	38	18
Wyoming	343.9	23	62	15
Far West²	5,244.5	34	38	28
California	3,271.0	35	34	32
Nevada	259.9	35	41	24
Oregon	554.2	30	52	18
Washington	1,159.4	34	42	23
Alaska ³	549.9	32	50	18
Hawaii	134.4	33	31	36

n. a.—not applicable.

¹Does not include highway expenditure financed directly by the federal government. These expenditures totaled \$834 million in FY85.

²Excluding Alaska and Hawaii.

³Because of irregularities in the FY85 data, the percentage figures for Alaska are for FY84.

Sources: Computations for 1985 based on ACIR *Government Finance* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1984-1985* and *State Government Finances, 1985*. For the methodology of these calculations, see the note that accompanies Table 18.

Table 24

**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR
HIGHWAYS, FROM OWN REVENUE SOURCES, BY STATE AND REGION,
SELECTED YEARS 1942-85**

State and Region	Percentage State Financed							
	1985	1984	1982	1979	1975	1966	1957 ¹	1942 ¹
United States	63%	63%	63%	66%	69%	71%	71%	73%
New England	53	53	55	n.a.	65	67	78	66
Connecticut	57	57	56	58	72	77	88	83
Maine	56	56	53	55	61	63	68	57
Massachusetts	46	46	55	55	63	57	74	60
New Hampshire	52	52	59	56	64	62	73	58
Rhode Island	48	48	42	40	50	74	68	40
Vermont	65	65	57	59	60	78	69	77
Mideast	54	54	56	n.a.	63	64	63	61
Delaware	75	75	74	76	80	43	94	100
Maryland	88	88	81	94	94	84	87	89
New Jersey	54	54	58	49	52	57	59	66
New York	35	35	38	38	47	55	50	39
Pennsylvania	75	75	76	70	81	83	79	82
Great Lakes	69	69	66	n.a.	71	74	71	81
Illinois	65	65	59	64	73	72	59	68
Indiana	81	81	82	84	85	85	86	96
Michigan	77	77	77	75	76	79	80	84
Ohio	80	80	74	76	75	82	80	94
Wisconsin	41	41	46	40	43	47	49	58
South Dakota	50	50	55	48	57	58	55	51
Southeast	73	73	75	n.a.	82	80	80	86
Alabama	73	73	66	67	75	73	72	88
Arkansas	85	85	84	90	91	99	81	80
Florida	65	65	66	72	85	69	81	96
Georgia	51	51	76	72	76	67	73	87
Kentucky	90	90	92	88	88	89	86	80
Louisiana	64	64	65	68	77	74	77	65
Mississippi	62	62	58	70	77	69	68	77
North Carolina	90	90	86	85	74	85	86	86
South Carolina	84	84	100	97	100	90	86	100
Tennessee	73	73	76	78	79	82	80	82
Virginia	80	80	78	84	84	87	81	91
West Virginia	87	86	88	93	91	94	91	91
Southwest	58	63	68	n.a.	65	65	69	72
Arizona	69	75	66	68	78	73	74	92
New Mexico	69	77	72	77	77	78	89	92
Oklahoma	75	81	80	75	79	89	92	91
Texas	49	54	65	63	59	57	59	61
Rocky Mountain	66	56	60	n.a.	65	71	69	68
Colorado	54	41	54	58	57	71	72	74
Idaho	79	77	73	82	77	75	74	63
Montana	65	51	54	46	64	54	52	54
Utah	68	61	55	74	59	76	71	73
Wyoming	81	73	70	75	86	82	80	80
Far West ¹	58	61	56	n.a.	65	76	78	76
California	52	60	54	52	64	76	79	74
Nevada	63	57	54	93	65	70	84	68
Oregon	75	65	61	79	79	78	75	72
Washington	65	62	61	72	63	72	74	87
Alaska ²	73	73	76	96	60	78	60	n.a.
Hawaii	47	53	50	70	54	40	68	n.a.
EXHIBIT: Federal Aid as a Percent of State-Local Expenditures	29	27	24	25	21	31	12	11

n.a.—not available.

Note: Regional figures for 1982-85 are weighted.

¹Excluding Alaska and Hawaii.

²Because of irregularities in the FY85 data, the percentage figures for Alaska are for FY84.

Sources: Computations for 1985 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 1984-1985 and State Government Finances, 1985*. 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 HEALTH AND HOSPITALS: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY85

<u>State and Region</u>	<u>Total (millions)</u>	<u>Percentage Financed by:</u>		
		<u>Federal</u>	<u>State</u>	<u>Local</u>
United States ¹	\$49,711.2	7%	47%	45%
New England	2,304.4	9	73	18
Connecticut	502.8	15	80	5
Maine	121.3	11	65	23
Massachusetts	1,334.3	5	68	27
New Hampshire	104.7	15	79	5
Rhode Island	180.9	10	89	1
Vermont	60.3	26	71	4
Mideast	9,448.4	6	56	39
Delaware	81.5	15	84	1
Washington, DC	265.9	6	n.a.	94
Maryland ²	578.6	9	88	4
New Jersey	1,125.7	8	56	36
New York	6,015.7	4	50	46
Pennsylvania	1,541.9	9	71	20
Great Lakes	7,896.4	8	47	45
Illinois	1,621.1	7	50	43
Indiana	1,068.7	8	33	58
Michigan	2,275.3	7	51	42
Ohio	1,942.0	10	48	42
Wisconsin	989.3	6	49	45
Plains	3,609.2	7	44	49
Iowa	659.9	4	39	56
Kansas	436.3	9	47	44
Minnesota	973.7	5	46	48
Missouri	1,004.3	7	41	52
Nebraska	361.9	6	43	52
North Dakota	97.2	11	85	4
South Dakota	76.0	27	48	25
Southeast	12,742.2	8	39	52
Alabama	1,140.7	5	43	52
Arkansas	398.1	13	44	43
Florida	2,429.1	9	30	62
Georgia	2,054.7	8	23	69
Kentucky	455.5	14	50	36
Louisiana	1,261.2	8	48	45
Mississippi	766.5	7	28	65
North Carolina	1,115.1	8	53	39
South Carolina	839.2	7	50	42
Tennessee	1,051.1	9	32	59
Virginia	951.7	8	66	26
West Virginia	279.2	14	37	48
Southwest	4,413.5	8	41	50
Arizona	346.1	10	34	56
New Mexico	290.7	11	67	22
Oklahoma	688.4	6	48	46
Texas	3,088.3	8	38	53
Rocky Mountain	1,408.9	9	44	46
Colorado	669.8	8	46	46
Idaho	177.9	10	22	68
Montana	114.3	18	53	28
Utah	243.5	16	66	18
Wyoming	203.5	3	27	70
Far West³	7,512.6	7	45	48
California	6,003.9	5	47	48
Nevada	242.6	6	17	77
Oregon	409.8	9	63	29
Washington	856.3	18	30	52
Alaska ⁴	191.1	4	79	17
Hawaii	184.6	9	88	3

n. a.—not applicable

¹Does not include health and hospital expenditures financed directly by the federal government. These expenditures totaled \$14,020 million in FY85.

²Because of irregularities in the FY85 data, all figures for Maryland, including the dollar amount, are for FY84.

³Excluding Alaska and Hawaii.

⁴Because of irregularities in the FY85 data, percentage figures for Alaska are for FY84.

Sources: Computations for 1985 based on ACIR *Government Finance* diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, *Governmental Finances in 1984-1985* and *State Government Finances, 1985*. For the methodology of these calculations, see the note that accompanies Table 18.

Table 26
**STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR
 HEALTH AND HOSPITALS, FROM OWN REVENUE SOURCES,
 BY STATE AND REGION, SELECTED YEARS 1942-85**

State and Region	Percentage State Financed								
	1985	1984	1983	1982	1979	1975	1966	1957	1942
United States	51%	49%	50%	51%	51%	49%	51%	51%	50%
New England	80	79	80	80	n.a.	69	73	65	62
Connecticut	94	92	92	92	90	84	86	83	79
Maine	74	72	88	85	76	88	84	82	85
Massachusetts	72	70	71	72	63	56	64	54	52
New Hampshire	94	94	95	94	92	89	86	69	81
Rhode Island	99	99	99	99	100	98	90	85	70
Vermont	95	94	96	96	96	96	89	85	82
Mideast	59	59	61	63	n.a.	51	53	56	47
Delaware	99	99	99	99	99	99	94	96	87
Maryland	96 ¹	96	85	81	77	64	71	69	57
New Jersey	61	59	59	63	62	49	40	33	29
New York	52	52	52	55	53	44	47	53	45
Pennsylvania	78	75	79	82	78	85	85	86	72
Great Lakes	52	50	50	50	n.a.	48	51	49	46
Illinois	54	53	54	54	56	56	60	52	54
Indiana	36	35	35	37	43	37	48	51	45
Michigan	55	54	48	50	51	50	45	50	51
Ohio	53	52	60	61	55	41	45	46	35
Wisconsin	52	44	40	36	49	56	54	43	37
Plains	48	46	47	46	n.a.	48	48	43	54
Iowa	41	39	42	41	42	38	35	24	51
Kansas	52	49	50	52	57	54	67	63	83
Minnesota	49	44	41	41	49	53	49	40	54
Missouri	44	44	47	45	49	43	47	41	35
Nebraska	45	48	52	47	45	41	30	41	79
North Dakota	96	94	93	98	100	81	90	81	100
South Dakota	65	59	65	64	68	68	74	47	67
Southeast	43	42	42	44	n.a.	49	49	52	63
Alabama	46	38	46	49	47	44	45	49	66
Arkansas	50	46	46	46	41	53	58	57	85
Florida	33	34	31	32	32	34	33	38	47
Georgia	25	25	21	25	'	33	32	40	47
Kentucky	58	65	72	74	68	52	60	50	61
Louisiana	52	53	54	55	57	65	83	85	86
Mississippi	30	29	29	32	36	37	33	46	85
North Carolina	57	57	55	56	'	66	60	57	51
South Carolina	54	53	49	45	49	53	49	44	49
Tennessee	36	34	35	39	35	45	35	37	42
Virginia	72	73	76	76	78	84	84	77	75
West Virginia	44	54	50	51	57	60	70	47	76
Southwest	45	46	47	49	n.a.	50	45	50	60
Arizona	38	50	42	53	40	42	41	42	43
New Mexico	75	65	66	71	'	67	36	48	78
Oklahoma	51	52	69	58	51	50	55	69	81
Texas	42	42	41	44	44	50	44	46	53
Rocky Mountain	49	49	52	52	n.a.	48	59	50	59
Colorado	50	51	53	50	47	51	68	57	60
Idaho	25	24	37	37	34	44	46	41	63
Montana	65	66	68	71	50	66	54	65	67
Utah	78	78	81	77	76	47	61	42	50
Wyoming	28	27	28	36	29	26	36	25	56
Far West²	48	41	43	45	n.a.	38	43	42	36
California	49	41	42	46	39	35	41	40	34
Nevada	18	18	18	22	22	23	19	17	20
Oregon	68	68	66	65	70	59	66	65	63
Washington	36	37	40	36	46	52	60	59	42
Alaska	82 ³	82	83	89	83	90	90	86	n.a.
Hawaii	97	97	97	96	98	99	76	72	n.a.
Exhibit: Federal Aid as a Percent of State- Local Expenditures	7	8	7	7	8	11	5	3	n.a.

n.a.—not readily available.

Note: Regional figures for 1982-84 are weighted.

¹Health 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.

²Excluding Alaska and Hawaii.

Sources: Computations for 1985 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 1984-1985* and *State Government Finances, 1985*. 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, SCHOOL YEAR
1984-85**

<u>State and Region</u>	<u>Total (millions)</u>	<u>Percentage Financed by:</u>		
		<u>Federal</u>	<u>State</u>	<u>Local¹</u>
United States	\$139,634.7	6.6%	49.6%	43.7%
New England	7,628.6	5.4	39.0	55.5
Connecticut	2,163.0	5.0	38.8	56.2
Maine	637.2	8.1	50.1	41.8
Massachusetts	3,433.2	5.5	42.5	51.9
New Hampshire	516.1	3.9	4.9	91.2
Rhode Island	545.7	4.3	40.7	54.9
Vermont	333.4	6.1	33.9	60.0
Mideast	28,658.7	4.6	43.4	52.0
Delaware	393.0	8.4	68.2	23.5
Washington, DC	367.1	7.2	n.a.	92.8
Maryland	2,683.0	5.7	40.4	53.9
New Jersey	5,552.6	4.8	43.2	51.9
New York	12,636.7	3.8	43.5	52.7
Pennsylvania	7,026.3	5.0	45.3	49.7
Great Lakes	24,869.9	5.5	41.5	53.0
Illinois	6,467.4	7.4	37.5	55.1
Indiana	3,292.8	3.8	58.2	38.1
Michigan	6,091.8	4.9	35.2	59.9
Ohio	6,025.4	5.3	45.1	49.6
Wisconsin	2,992.5	4.9	37.3	57.8
Plains	9,891.9	5.9	43.1	51.0
Iowa	1,588.7	5.9	40.7	53.4
Kansas	1,551.9	4.8	44.0	51.2
Minnesota	2,786.4	4.6	55.0	40.4
Missouri	2,382.2	6.8	36.5	56.7
Nebraska	825.0	5.5	28.1	66.4
North Dakota	390.8	8.3	53.4	38.4
South Dakota	366.9	11.7	26.4	61.9
Southeast	27,458.8	9.5	56.0	34.5
Alabama	1,647.0	12.7	70.7	16.6
Arkansas	1,101.1	10.5	60.8	28.8
Florida	5,514.7	7.7	53.0	39.2
Georgia	2,987.5	9.4	54.2	36.3
Kentucky	1,664.7	11.0	68.9	20.2
Louisiana	2,379.7	10.4	53.7	25.9
Mississippi	1,013.5	18.1	56.1	25.8
North Carolina	3,034.3	9.4	62.3	28.2
South Carolina	1,799.3	9.9	59.1	31.0
Tennessee	1,975.1	10.2	49.2	40.7
Virginia	3,227.5	6.6	42.2	51.2
West Virginia	1,114.5	8.3	64.9	26.8
Southwest	15,032.7	7.9	51.7	40.4
Arizona	1,529.0	10.5	52.4	37.1
New Mexico	893.2	11.0	77.4	11.6
Oklahoma	1,731.3	6.0	63.5	30.5
Texas	10,879.2	7.6	47.6	44.8
Rocky Mountain	5,020.8	5.2	44.7	50.0
Colorado	2,190.0	5.1	37.1	57.9
Idaho	502.0	6.8	64.7	28.5
Montana	627.0	6.4	51.7	41.9
Utah	1,046.8	5.9	51.7	42.4
Wyoming	655.0	2.4	37.3	60.3
Far West²	21,073.4	7.3	66.0	26.8
California	14,982.3	7.9	68.3	23.8
Nevada	455.0	4.4	37.0	58.7
Oregon	1,730.6	5.2	28.5	66.3
Washington	2,675.4	5:8	74.5	19.7
Alaska	657.3	3.1	76.1	20.8
Hawaii	572.9	9.3	90.5	0.2

¹Local and other revenue.

²Figures include Alaska and Hawaii. Figures excluding Alaska and Hawaii would be \$19,843.2m., 7.3%, 64.9% and 27.7%, respectively.

Source: ACIR staff compilation from National Education Association, *Estimates of School Statistics, 1985-86*, Table 8, p. 38, 1986.

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	349,793	215,320	63,644	17,637
1986e**	840,916	469,916	347,092	63,144	47,048	6,957	5,675	371,000	228,000	67,000	19,000

*SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1985, the federal government trust funds received \$246.4 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 \$77.2 billion. See citations on next page for sources.

**1986 estimates based on Bureau of the Census *Quarterly Summary of Federal, State and Local Tax Revenue* (April-June 1986), October 1986.

(continued on next page)

Table 29 (cont.)
FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948-86
 (millions of dollars)

Fiscal Year	State					Total	Local			
	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Gift and Death	All Other		Property	General and Selective Sales and Gross Receipts	Local Income ¹	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	69,629	35,695	7,045	2,328	19,342	134,473	99,772	20,956	7,974	5,771
1986	75,000	38,000	7,200	2,400	20,000	145,000	108,000	23,000	8,400	6,000

¹Individual and corporation income taxes. For 1985, the local individual income tax revenues were \$6,453 million and the corporation income tax revenues were \$1,521 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, D.C.

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^e</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>
By Level of Government:											
Federal, State and Local	4.6%	9.4%	10.4%	(-1.0)%	3.3%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	3.5	9.5	8.8	(-6.0)	(-0.1)	13.9	10.7	7.0	6.3	5.0	1.6
State and Local	6.1	9.2	12.5	6.9	8.9	8.1	9.8	12.4	9.0	7.7	7.8
State	5.9	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
By Type of Tax, by Level of Government											
Federal											
Individual Income	4.9	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	8.6	-4.7	38.7	13.4	12.6	9.0	23.4	3.4	(-7.6)	18.1	1.3
State											
Individual Income	5.3	8.0	18.4	8.9	11.8	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	7.7	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	7.7	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	6.5	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	2.2	1.8	10.0	3.9	6.3	5.6	5.9	7.9	6.9	4.7	8.3
Death and Gift	3.1	4.6	(-12.5)	10.7	3.2	6.6	5.2	10.4	7.9	11.1	9.6
All Other	3.4	11.2	10.3	0.2	12.2	18.3	11.7	8.0	6.4	5.7	5.7
Local											
Property	8.2	7.8	7.7	9.1	9.4	4.0	7.8	10.4	7.0	7.2	8.4
Sales and Gross Receipts	9.8	14.5	11.9	10.2	12.2	12.3	13.6	20.6	4.2	7.8	8.5
Local Income ¹	5.3	10.5	11.9	5.6	10.4	10.8	11.1	17.4	28.2	7.7	17.6
All Other	4.0	9.0	21.0	12.3	22.9	11.0	11.1	5.5	8.9	5.8	4.3
Exhibits:											
Gross National Product ²	5.5	6.0	10.6	7.7	3.8	10.9	10.3	8.7	7.9	5.8	4.1
GNP Implicit Price Deflator	2.7	3.3	3.8	3.8	6.0	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index ³	1.9	3.6	4.3	3.2	6.1	11.7	8.0	5.0	2.6	1.2	1.6

e—estimated

¹Individual and corporation income taxes.

²Increase in nominal GNP.

³1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on preceding table.

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

	1985-86e	1985	1984r	1983r	1982r	1980	1978	1976	1974	1972	1964	1956	1948
By Level of Government													
Federal, State and Local	20.0%	20.2%	19.5%	19.5%	21.2%	21.8%	22.7%	22.1%	23.1%	23.7%	22.4%	22.3%	20.8%
Federal	11.2	11.4	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	8.8	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
By Type of Tax, By Government													
Federal													
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	.2	.2	.2	.2	.3	.3	.3	.4	.5	.4	.4	.3	.4
All Other	.1	.2	.2	.1	.1	.1	.2	.1	.1	.1	.2	.1	.1
State													
Individual Income	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.0	.6	.3	.2
Corporation Income	.5	.4	.4	.4	.4	.5	.5	.5	.4	.4	.3	.2	.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	.7	.6
Selective Sales and Gross Receipts	.9	.9	.9	.9	.9	.9	1.1	1.2	1.3	1.4	1.3	1.2	1.0
Motor Vehicle and Operators Licenses	.2	.2	.2	.2	.2	.2	.2	.3	.3	.3	.3	.3	.2
Death and Gift	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1
All Other	.5	.5	.5	.5	.5	.5	.4	.5	.4	.4	.4	.4	.3
Local													
Property Sales and Gross Receipts	2.6	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 ¹	.2	.2	.2	.2	.2	.2	.2	.2	.2	.2	.1	—	—
All Other	.1	.1	.1	.1	.1	.1	.1	.2	.2	.2	.1	.2	.1

e—estimated.

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 85, the federal government trust funds received \$246.4 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 \$77.2 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 27.7%; federal only—17.0%; state and local—10.7%. Charges and miscellaneous revenue amounted to \$246.2 billion for all governments in 1985— 5.9% of GNP.

¹Individual 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: Bureau of Economic Analysis, *Survey of Current Business*, [monthly].

TAX REVENUE¹ BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1957-86

1. Amount (In millions)

Fiscal Year	State and Local Governments									
	Total Federal, State and Local	Federal Government	Total (State-Local)	State Governments	Total	Cities	Counties	School Districts	Town-ships	Special Districts
	Total Taxes									
1957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
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
1986e	840,916	469,916	371,000	228,000	145,000			not available		
	Property Taxes									
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
1986e	112,100	—	112,100	4,100	108,000			not available		
	Sales, Gross Receipts and Customs									
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
1986e	183,000	47,048	136,000	113,000	23,000			not available		
	Income Taxes (corporate and individual)									
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	—
1986e	504,000	410,236	94,400	86,000	8,400			not available		
	All Other Taxes									
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	—
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	—
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
1986e	41,200	12,632	28,500	24,900	5,600			not available		

e—estimated

¹Figures above exclude charges, utility, liquor store revenues as well as social insurance contributions. In 1985, the federal government trust funds received \$246.4 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 \$77.2 billion. Charges and miscellaneous general revenue amounted to \$246.2 billion for all governments in 1985.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, Table 2. Estimates for 1986 based on Census, *Quarterly Summary of Federal, State and Local Revenue* (April-June 1986), October 1986.

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

2. Percentage Distribution, by Level of Government

Fiscal Year	State and Local Governments									
	Total Federal, State and Local	Federal Government	Total (state-local)	State Governments	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
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
1986e	100.0	55.9	44.1	27.0	17.1			not available		
Property Taxes										
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
1986e	100.0	—	100.0	3.7	96.3			not available		
Sales, Gross Receipts, and Customs										
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	2.7	*	0.6
1986e	100.0	25.7	74.3	61.7	12.6			not available		
Income Taxes (corporate and individual)										
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	*	—
1986e	100.0	81.3	18.7	17.0	1.7			not available		
All Other Taxes										
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
1986e	100.0	30.7	69.2	60.4	8.8			not available		

e—estimated

* 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

Fiscal Year	Total Taxes	Property Taxes Federal, State and Local Governments	Sales, Gross Receipts and Customs	Individual and Corporate Income Taxes	All Other Taxes
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
1986e	100.0	13.3	21.8	60.0	4.9
Federal Government					
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
1986e	100.0	0.0	10.0	87.3	2.7
State and Local Governments					
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
1986e	100.0	30.2	36.7	25.4	7.7
State Governments					
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
1986e	100.0	1.8	49.6	37.7	10.9
Local Governments					
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
1985e	100.0	74.5	15.9	5.8	3.9

(continued on next page)

Table 32.3 (cont.)

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

3. Percentage Distribution, By Type of Tax (cont.)

Fiscal Year	Total Taxes	Property Taxes	Sales, Gross Receipts and Customs	Ind. and Corp. Income Taxes	All Other Taxes
		Cities			
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
1986e		not available			
		Counties			
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
1986e		not available			
		School Districts			
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
1986e		not available			
		Townships			
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
1986e		not available			
		Special Districts			
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
1986e		not available			

e—estimated.

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

Table 36
**PER CAPITA STATE-LOCAL TAX COLLECTIONS,
 BY STATE AND REGION, SELECTED YEARS 1953-85**
 (Indexed to the U.S. Average)

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

State and Region	1985		1984	1983	1982	1980	1975	1965	1953
	Taxes Per Capita	Indexed to U.S. Average							
U.S. Average	\$1,465	100	\$1,356	\$1,214	\$1,148	\$987	\$664	\$264	\$132
New England	1,627	111	110	110	109	98	99	100	105
Connecticut	1,816	124	122	118	114	108	105	110	107
Maine	1,328	91	91	89	88	87	86	88	97
Massachusetts	1,715	117	114	117	117	126	123	114	127
New Hampshire	1,126	77	81	78	78	75	79	84	97
Rhode Island	1,479	101	103	107	105	101	97	100	98
Vermont	1,392	95	94	94	95	91	105	105	104
Mideast	1,887	129	129	127	126	122	116	110	100
Delaware	1,558	106	103	105	105	107	109	114	76
Washington, DC	2,515	172	170	176	169	149	114	109	100
Maryland	1,629	111	111	111	110	112	110	99	92
New Jersey	1,749	119	121	120	117	115	109	102	108
New York	2,334	159	157	156	155	151	154	141	140
Pennsylvania	1,385	95	97	96	97	99	96	93	86
Great Lakes	1,443	99	102	100	97	97	98	102	103
Illinois	1,474	101	104	103	104	110	110	101	102
Indiana	1,181	81	81	75	77	75	87	97	98
Michigan	1,609	110	116	113	109	109	103	110	111
Ohio	1,331	91	92	91	85	82	80	85	86
Wisconsin	1,611	110	115	117	108	107	108	117	118
Plains	1,352	92	95	95	92	92	91	96	102
Iowa	1,331	91	94	96	99	98	96	105	111
Kansas	1,357	93	93	93	91	94	90	103	111
Minnesota	1,767	121	126	121	111	114	114	113	114
Missouri	1,091	74	75	77	73	77	79	84	78
Nebraska	1,251	85	91	94	90	98	87	83	94
North Dakota	1,357	93	98	91	96	86	92	94	105
South Dakota	1,043	71	72	75	80	80	82	91	105
Southeast	1,134	77	76	76	76	74	73	70	71
Alabama	990	68	68	66	66	66	62	64	57
Arkansas	967	66	64	64	63	66	61	60	60
Florida	1,181	81	79	80	77	77	78	88	102
Georgia	1,181	81	79	80	80	78	77	72	72
Kentucky	1,033	71	70	73	74	75	75	66	59
Louisiana	1,298	89	82	87	93	85	85	84	101
Mississippi	918	63	64	63	65	65	67	64	62
North Carolina	1,144	78	76	75	75	76	73	71	72
South Carolina	1,076	73	72	72	72	72	67	61	73
Tennessee	996	68	65	66	66	66	68	67	66
Virginia	1,307	89	89	90	87	87	85	71	68
West Virginia	1,203	82	82	80	83	81	80	73	66
Southwest	1,283	88	84	87	90	89	83	88	92
Arizona	1,376	94	92	88	88	102	99	101	102
New Mexico	1,249	85	88	86	95	89	83	92	89
Oklahoma	1,289	88	85	93	100	84	73	82	100
Texas	1,267	86	82	85	88	82	78	78	77
Rocky Mountain	1,418	97	97	97	100	101	90	101	108
Colorado	1,448	99	99	96	98	100	95	111	117
Idaho	1,022	70	70	72	73	76	80	93	104
Montana	1,383	94	94	97	105	101	92	100	102
Utah	1,258	86	84	79	83	85	76	97	95
Wyoming ¹	2,580	176	185	201	208	142	105	105	123
Far West²	1,595	109	109	109	111	104	111	119	125
California	1,645	112	111	110	114	119	131	137	136
Nevada	1,443	99	100	100	100	98	116	122	135
Oregon	1,420	97	97	101	97	99	96	106	112
Washington	1,435	98	104	108	99	100	102	111	118
Alaska ¹	4,585	313	347	404	559	424	127	95	77
Hawaii	1,652	113	114	120	121	129	128	113	102

Note: Regional collections for 1953-80 are unweighted averages. 1981-85 figures are weighted averages.

¹Because 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).

²Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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 STATE AND REGION, SELECTED YEARS 1953-86

1. Tax Revenue as a Percent of Personal Income.

<u>State and Region</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>
United States	11.37%	11.58%	11.71%	11.29%	12.75%	12.29%	10.45%	7.58%
New England		11.36	11.52	11.82	13.49	12.79	9.97	7.90
Connecticut	11.00	11.04	11.17	10.20	11.64	10.82	9.08	6.06
Maine	12.28	12.36	12.59	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.84	11.65	11.74	13.28	15.11	14.20	10.21	8.77
New Hampshire	8.23	8.72	9.26	8.68	10.51	10.75	9.51	8.28
Rhode Island	11.42	11.61	12.10	11.53	12.52	11.94	10.19	7.02
Vermont	12.77	13.01	12.86	12.58	14.48	15.46	12.72	9.62
Mideast		13.51	13.68	13.11	14.50	13.94	10.54	7.46
Delaware	11.72	11.56	11.18	10.84	12.28	11.66	8.98	4.21
Washington, DC	n.a.	14.77	14.61	14.69	13.63	10.67	8.09	5.90
Maryland	11.20	11.37	11.68	11.24	13.02	12.26	9.34	6.33
New Jersey	11.17	11.40	11.67	11.21	12.42	11.59	9.07	6.59
New York	16.15	16.34	16.46	15.84	17.19	16.65	11.87	8.79
Pennsylvania	10.98	11.20	11.44	10.92	12.25	11.68	9.47	6.17
Great Lakes		11.34	11.98	10.59	11.60	11.35	9.73	6.78
Illinois	10.58	10.70	11.35	11.05	11.80	11.73	8.89	6.37
Indiana	9.92	10.08	10.47	9.23	10.29	11.15	10.24	7.08
Michigan	12.70	12.78	13.75	11.57	12.67	11.66	10.67	7.31
Ohio	10.45	10.76	11.12	9.20	9.93	9.69	8.64	5.87
Wisconsin	12.95	12.94	13.75	12.24	14.16	13.83	12.55	8.91
Plains		10.79	11.41	10.45	11.77	11.73	10.83	8.25
Iowa	11.02	10.85	11.91	11.08	11.62	12.14	11.63	9.22
Kansas	10.02	10.29	10.34	10.03	11.29	10.86	11.70	8.71
Minnesota	12.35	13.44	14.39	12.00	14.16	13.94	12.72	9.38
Missouri	8.92	9.01	9.30	8.77	9.94	10.35	8.74	6.14
Nebraska	10.11	10.07	11.05	10.37	12.15	10.96	9.34	7.69
North Dakota	10.22	10.96	11.53	11.24	11.63	10.95	11.77	11.27
South Dakota	10.12	9.45	10.02	10.85	11.48	11.60	12.60	10.79
Southeast		10.29	10.19	10.12	11.01	10.70	10.04	7.86
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	9.49	9.59	9.51	9.34	10.64	9.94	10.53	9.20
Georgia	10.32	10.47	10.53	10.55	11.26	10.79	9.96	7.67
Kentucky	10.16	10.04	10.18	10.32	11.26	11.32	9.62	6.47
Louisiana	11.44	12.06	10.91	11.54	12.25	12.99	12.05	10.43
Mississippi	10.52	10.52	10.80	10.78	11.77	11.84	11.85	9.37
North Carolina	10.60	10.70	10.64	10.29	10.93	10.58	9.97	8.25
South Carolina	10.76	10.79	10.79	10.66	11.09	10.46	9.67	8.61
Tennessee	9.70	9.65	9.26	9.56	10.74	10.04	9.71	7.32
Virginia	9.77	9.99	10.14	10.05	11.05	10.67	8.55	6.09
West Virginia	11.57	12.26	12.07	10.71	11.29	12.27	9.85	6.81
Southwest		10.75	10.25	10.56	11.15	11.06	10.16	7.34
Arizona	11.82	12.13	12.05	11.49	14.28	13.26	12.15	8.50
New Mexico	12.11	12.39	12.60	14.02	13.26	13.54	12.16	8.66
Oklahoma	10.64	11.07	10.57	11.05	10.66	10.53	10.44	9.07
Texas	9.80	10.32	9.71	10.04	10.55	10.56	9.60	6.68
Rocky Mountain		12.02	12.02	11.25	12.91	11.78	11.61	8.60
Colorado	10.27	10.63	10.62	10.20	12.55	11.61	11.40	8.93
Idaho	9.58	10.17	10.10	10.01	12.00	11.02	12.14	9.00
Montana	12.61	13.14	12.93	12.87	13.76	12.57	11.78	7.62
Utah	12.86	12.88	12.86	11.89	12.66	11.63	11.78	8.44
Wyoming ¹	19.82	21.00	20.89	15.53	15.95	13.43	11.28	8.73
Far West²		11.67	11.61	11.30	15.13	14.07	11.79	8.34
California	11.16	11.68	11.54	11.49	15.80	14.59	11.98	8.41
Nevada	11.16	11.14	11.11	10.26	13.10	13.23	10.69	7.93
Oregon	11.59	12.29	12.35	11.85	12.80	12.13	10.94	8.24
Washington	11.60	11.37	11.76	10.04	12.73	12.06	11.18	8.07
Alaska ¹	25.19	27.33	28.55	50.02	17.49	21.45	8.11	5.03
Hawaii	13.03	12.85	12.93	13.75	14.02	14.44	11.72	8.23

*Estimates from Steven Gold, National Conference of State Legislatures, as cited in *Tax Notes*, February 16, 1987.

¹Because 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).

²Excluding Alaska and Hawaii

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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 37.2
**STATE AND LOCAL TAX REVENUE IN RELATION TO
STATE PERSONAL INCOME, BY STATE AND REGION,
SELECTED YEARS 1953-86**

2. State Index Number Related to U.S. Average (U.S. = 100.0).

State and Region	1986*	1985	1984	1981	1978	1975	1965	1953
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England		98.1	98.4	104.7	105.8	104.1	95.4	104.2
Connecticut	96.7	95.3	95.4	90.3	91.3	88.0	86.9	79.9
Maine	108.0	106.7	107.5	105.3	104.2	102.4	105.1	118.1
Massachusetts	104.1	100.6	100.3	117.6	118.5	115.5	97.7	115.7
New Hampshire	72.4	75.3	79.1	76.9	82.4	87.5	91.0	109.2
Rhode Island	100.4	100.2	103.3	102.1	98.2	97.2	97.5	92.6
Vermont	112.3	112.4	109.8	111.5	113.6	125.8	121.7	126.9
Mideast		116.6	116.8	116.1	113.7	113.4	100.9	98.4
Delaware	103.1	99.8	95.5	96.0	96.3	94.9	85.9	55.5
Washington, DC	n.a.	127.6	124.7	130.1	106.9	86.8	77.4	77.8
Maryland	98.5	98.2	99.8	99.6	102.1	99.8	89.4	83.5
New Jersey	98.2	98.4	99.6	99.3	97.4	94.3	86.8	86.9
New York	142.0	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
Great Lakes		97.9	102.3	93.8	91.0	92.4	93.1	89.4
Illinois	93.1	92.4	96.9	97.9	92.5	95.4	85.1	84.0
Indiana	87.2	87.0	89.4	81.8	80.7	90.7	98.0	93.4
Michigan	111.7	110.3	117.4	102.5	99.4	94.9	102.1	96.4
Ohio	91.9	92.9	94.9	81.5	77.9	78.8	82.7	77.4
Wisconsin	113.9	111.7	117.4	108.5	111.1	112.5	120.1	117.5
Plains		93.2	97.5	92.6	92.3	95.4	103.6	108.8
Iowa	96.9	93.7	101.7	98.2	91.1	98.8	111.3	121.6
Kansas	88.1	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	78.5	77.8	79.4	77.7	78.0	84.2	83.6	81.0
Nebraska	88.9	86.9	94.3	91.9	95.3	89.2	89.4	101.5
North Dakota	89.9	94.7	98.5	99.6	91.2	89.1	112.6	148.7
South Dakota	89.0	81.6	85.6	96.2	90.0	94.4	120.6	142.3
Southeast		88.9	87.0	89.7	86.4	87.1	96.1	103.7
Alabama	84.9	86.2	85.3	87.3	80.1	80.9	93.2	92.3
Arkansas	85.4	85.6	83.2	82.5	79.8	80.6	93.5	104.5
Florida	83.5	82.8	81.2	82.8	83.5	80.9	100.8	121.4
Georgia	90.8	90.4	89.9	93.5	88.3	87.8	95.3	101.2
Kentucky	89.4	86.7	87.0	91.5	88.3	92.1	92.1	85.4
Louisiana	100.6	104.1	93.2	102.3	96.1	105.7	115.3	137.6
Mississippi	92.5	90.8	92.2	95.5	92.3	96.3	113.4	123.6
North Carolina	93.2	92.4	90.8	91.2	85.7	86.1	95.4	108.8
South Carolina	94.6	93.1	92.1	94.5	87.0	85.1	92.5	113.6
Tennessee	85.3	83.3	79.0	84.7	84.2	81.7	92.9	96.6
Virginia	85.9	86.2	86.6	89.0	86.7	86.8	81.8	80.3
West Virginia	101.8	105.8	103.1	94.9	88.5	99.8	94.3	89.8
Southwest		92.8	87.5	93.6	87.5	90.0	97.2	96.8
Arizona	104.0	104.8	102.9	101.8	112.0	107.9	116.3	112.1
New Mexico	106.5	107.0	107.6	124.2	104.0	110.2	116.4	114.2
Oklahoma	93.6	95.6	90.2	97.9	83.6	85.7	99.9	119.7
Texas	86.2	89.1	82.9	89.0	82.7	85.9	91.9	88.1
Rocky Mountain		103.8	102.6	99.7	101.3	95.9	111.1	113.5
Colorado	90.3	91.8	90.7	90.3	98.4	94.5	109.1	117.8
Idaho	84.3	87.8	86.2	88.7	94.1	89.7	116.2	118.7
Montana	110.9	113.5	110.4	114.0	107.9	102.3	112.7	100.5
Utah	113.1	111.2	109.8	105.3	99.3	94.6	112.7	111.3
Wyoming ¹	174.3	181.3	178.4	137.6	125.1	109.3	107.9	115.2
Far West²		100.8	99.1	100.1	118.7	114.5	112.8	110.0
California	98.2	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	101.9	106.1	105.5	105.0	100.4	98.7	104.7	108.7
Washington	102.0	98.2	100.4	89.0	99.8	98.1	107.0	106.5
Alaska ¹	221.5	236.0	243.8	443.1	137.2	101.3	77.6	66.4
Hawaii	114.6	111.0	110.4	121.8	110.0	117.5	112.2	108.6

*Estimates from Steven Gold, National Conference of State Legislatures, as cited in *Tax Notes*, February 16, 1987.

¹Because 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).

²Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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 GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE AND REGION, SELECTED YEARS 1959-85

<u>Region and State</u>	<u>1985</u>	<u>1984</u>	<u>1981</u>	<u>1975</u>	<u>1971</u>	<u>1967</u>	<u>1963</u>	<u>1959</u>
United States	61.6%	61.5%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	62.5	61.4	55.8					
Connecticut	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
Mideast¹	54.1	54.0	54.1					
Delaware	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	59.8	60.1	58.1					
Illinois	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
Plains	62.7	63.3	61.3					
Iowa	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	67.8	67.3	68.3					
Alabama	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	75.5	76.9	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest	60.6	60.4	63.9					
Arizona	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	56.6	57.4	56.0					
Colorado	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	71.4	72.0	70.3	68.8	64.0	62.5	53.1	50.3
Montana	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
Far West	66.5	66.5	67.9					
California	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	78.3	77.9	81.0	78.1	76.4	73.2	74.8	81.7

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

¹Excluding Washington, DC.

Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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 39

**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 ¹	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 ^e	67,000	19.3	29.4	89.3	352.6	62.0

e—estimated

Source: ACIR staff computations based on U.S. Bureau of the Census, *Governmental Finances in [year]*, Table 4. Estimates for 1986 from Census, *Quarterly Summary of Federal, State and Local Tax Revenue* (April-June 1986), October 1986.

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		
	Amount (in millions)					
1902	\$ 704	\$ 624	—	—	—	\$ 80
1913	1,308	1,192	—	\$ 3	—	113
1922	3,069	2,973	—	20	—	76
1927	4,479	4,360	—	25	—	94
1932	4,274	4,159	—	26	—	89
1936	4,083	3,865	\$ 40 ²	50 ²	—	128
1940	4,497	4,170	55 ²	75 ²	\$ 18	179
1944	4,703	4,361	60 ²	76 ²	26	180
1948	6,599	5,850	210 ²	190 ²	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	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 ^e	145,000	108,000	15,350	7,650	8,400	6,000

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 ^e	100.0	74.5	10.6	5.3	5.8	3.8

e—estimated

¹Individual and corporation income taxes. For 1985, the local individual income tax revenues were \$6.453 million and the corporation income tax revenues were \$1,521 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, D.C.

²The 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 1984-85 edition). 1986 estimates based upon U.S. Bureau of the Census, *Quarterly Summary of State and Local Tax Revenue* (April-June 1986), October 1986.

Table 41

**PROPERTY TAXES AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES,
BY STATE AND REGION, SELECTED YEARS 1942-85**

State and Region	1985	1984	1981	1977	1972	1967	1962	1957	1942
United States	29.7%	30.1%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6%	53.2%
New England	37.0	38.3	44.0	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	38.7	40.3	43.8	46.6	49.4	52.0	53.6	50.0	57.5
Maine	35.5	36.0	37.7	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	33.1	34.4	43.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	61.5	61.0	63.4	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	39.8	40.0	41.5	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	38.2	38.5	41.5	40.8	42.9	40.1	45.2	45.0	50.4
Mideast	30.2	30.7	32.1	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	13.1	14.1	15.3	16.2	17.3	19.9	20.5	23.9	28.6
Washington, DC	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	25.0	25.3	26.3	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	41.0	41.5	44.2	50.3	57.1	56.9	64.7	64.0	75.3
New York	29.5	30.5	32.4	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	26.5	26.3	25.7	26.1	27.3	33.6	34.7	33.4	51.1
Great Lakes	34.1	34.3	36.0	37.0	44.2	46.9	53.2	50.5	53.4
Illinois	35.7	36.6	34.4	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	32.0	31.3	37.3	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	38.5	38.1	40.7	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	28.1	29.8	33.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	35.3	32.8	34.0	34.3	44.7	41.7	55.6	51.8	55.9
Plains	31.1	31.1	33.3	38.5	45.2	52.9	56.0	54.8	60.0
Iowa	39.1	38.7	38.6	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	36.9	37.1	38.6	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	28.1	27.3	28.0	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	21.9	23.1	28.1	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	43.3	41.1	42.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	24.9	24.5	29.3	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	43.6	41.5	43.2	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	23.1	24.0	23.4	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	11.7	12.2	11.7	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	17.9	19.7	21.1	22.8	24.1	26.1	28.3	26.5	30.7
Florida	32.0	32.6	30.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	24.9	26.6	25.9	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	17.6	18.2	18.0	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	13.6	14.9	12.5	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	22.9	21.7	21.0	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	21.5	22.3	23.6	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	22.2	24.5	22.9	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	21.9	24.2	28.5	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	28.0	28.4	28.1	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	16.5	17.2	17.7	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	31.3	31.7	29.4	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	26.7	28.1	31.2	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	12.0	12.4	13.5	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	17.5	17.2	16.1	22.5	27.2	32.9	31.2	30.4	35.7
Texas	36.8	37.5	33.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	34.6	34.4	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	34.3	33.3	35.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	27.4	26.8	28.6	32.0	35.3	36.8	48.6	50.2	62.0
Montana	45.7	46.2	47.8	47.3	50.6	56.0	56.8	58.3	68.4
Utah	27.5	27.9	28.0	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	42.7	43.9	39.1	40.7	46.7	54.7	53.4	51.4	54.6
Far West¹	27.1	27.1	26.1	37.4	42.0	42.4	40.3	38.8	49.2
California	25.6	25.6	24.2	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	21.9	22.0	29.2	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	43.5	43.2	40.6	44.5	49.7	47.5	47.4	42.4	51.7
Washington	28.6	27.9	29.0	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	23.4	18.6	13.4	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	17.7	18.0	14.7	17.1	19.1	20.3	16.0	15.8	n.a.

n. a.—not available

Note: Regional averages for 1981-85 are weighted averages.

¹Excluding Alaska and Hawaii.Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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.

**PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS,
BY STATE AND REGION,
SELECTED YEARS 1942-85**

<u>State and Region</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>
United States	74.2%	75.0%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%	92.4%
New England	98.4	98.6	99.1	98.9	98.6	98.6	98.3	97.6	95.8
Connecticut	98.4	98.7	98.8	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.2	99.3	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	98.0	98.3	99.2	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.7	98.6	98.4	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	98.8	98.9	99.1	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.2	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
Mideast	64.9	65.8	68.8	75.0	77.1	84.1	85.5	84.9	92.8
Delaware	83.1	83.1	86.5	85.0	82.3	93.3	93.6	94.6	94.8
Washington, DC	28.9	27.7	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	59.4	59.2	60.5	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	97.8	98.1	97.8	90.0	92.1	90.7	90.4	89.0	97.2
New York	58.8	60.8	63.0	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	67.4	65.6	65.4	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	82.6	83.1	82.9	89.4	91.4	93.8	95.1	93.6	96.2
Illinois	75.4	76.7	74.0	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	94.4	94.6	96.1	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	91.9	92.3	93.2	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	70.9	71.7	72.3	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0	96.3
Plains	83.6	84.4	85.5	91.0	93.1	94.5	93.6	93.3	95.3
Iowa	98.0	98.1	98.1	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	85.2	87.1	91.4	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.4	95.6	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	56.0	57.8	62.5	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.2	89.2	89.5	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	96.6	96.3	96.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	84.2	86.4	87.8	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	68.8	70.4	70.7	75.1	78.0	81.0	83.5	82.7	87.3
Alabama	38.2	40.7	40.1	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	75.4	80.3	89.0	90.9	91.7	93.2	92.4	88.0	89.9
Florida	81.0	83.1	81.9	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	68.9	71.4	72.5	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	53.0	55.0	55.9	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	40.1	40.0	39.3	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	93.6	94.2	94.0	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	74.6	78.9	81.6	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	91.4	92.1	91.8	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	59.5	61.5	67.4	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	69.0	69.1	68.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	81.2	81.0	79.6	81.9	85.2	89.6	88.7	86.7	93.2
Southwest	78.5	78.7	79.7	79.6	84.0	86.2	88.4	88.6	94.2
Arizona	73.4	73.6	75.9	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	56.8	60.9	72.2	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	58.5	56.8	59.9	69.8	79.9	90.7	95.1	95.0	97.4
Texas	82.9	83.5	83.6	85.8	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	76.2	76.6	78.1	88.5	92.0	93.3	93.4	93.9	95.7
Colorado	66.7	66.4	68.7	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	95.9	95.8	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	95.6	95.6	97.3	96.1	95.1	95.1	94.4	93.3	98.4
Utah	76.2	77.3	77.3	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	90.6	91.8	86.8	91.8	97.4	92.9	93.9	92.6	93.6
Far West¹	69.4	70.1	71.0	78.6	84.0	87.8	85.9	85.5	91.6
California	67.7	68.5	69.7	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	64.1	64.4	63.8	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.5	90.8	90.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	62.3	63.4	61.7	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	87.0	80.7	79.3	78.7	69.5	76.2	74.8	(68.8)	n.a.
Hawaii	81.5	81.5	77.0	80.0	78.1	75.9	67.0	(70.6)	n.a.

n.a.—not available

Note: Regional averages for 1981-85 are weighted averages.

¹Excluding Alaska and Hawaii.Sources: Computations based on ACIR Government Finance Diskettes derived from data tape for FY85 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 43

STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-85

Fiscal Year	Local Government Intergovernmental Revenue from—													
	State Intergovernmental Revenue from—		Federal Government (direct)				State Government ¹				All Governments— Federal, State and Interlocal			
	Federal Government	Local Governments	All Local Governments ²	Cities	Counties	School Districts	All Local Governments ^{2 3}	Cities	Counties	School Districts	All Local Governments ^{2 3}	Cities	Counties	School Districts
Intergovernmental Revenue (in millions)														
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 ⁴	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278
1965 ⁴	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 ⁴	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
Intergovernmental Revenue as a Percentage of General Revenue From Own Sources														
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 ⁴	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 ⁴	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 ⁴	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

¹Includes indirect federal aid passed through the states.²Includes townships and special districts.Source: ACIR staff computations based upon U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 29 in 1985 edition).³Duplicative intergovernmental transfers are excluded.⁴Partially estimated.

FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, SELECTED YEARS 1954-85

Fiscal Year	<u>Total Federal Aid¹</u> As a Percent of State-Local General Revenue						Housing and Urban Renewal	All Other (including Revenue Sharing) ²
	Amount	From Own Sources	Education	Public Highways	Welfare			
Amount (in millions)								
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 ²	
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 ²	
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 ²	
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 ²	
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 ²	
1978	79,172	32.1	11,602	6,197	20,051	2,969	38,353 ²	
1979	85,327	31.8	11,401	7,275	23,501	6,399	36,751 ²	
1980	90,836	30.4	12,889	9,457	28,494	6,093	33,903 ²	
1981	94,609	28.4	12,708	9,253	34,405	6,065	32,178 ²	
1982	86,014	23.3	11,971	8,000	34,414	5,716	25,913 ²	
1983	88,539	22.3	12,528	8,851	36,282	5,583	25,295 ²	
1984	99,015	22.2	13,608	10,204	40,054	8,817	26,332 ²	
1985	107,242	21.8	14,742	12,469	43,111	10,841	26,079 ²	
Annual Percent Increase or Decrease (-)								
1954	—	—	—	—	—	—	—	
1964 ³	13.0%	—	11.2%	21.2%	7.5%	20.1%	12.9%	
1969 ⁴	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	
Percentage Distribution								
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	

*Estimate.

¹Federal 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.²Includes federal general revenue sharing payments of \$6,636 m. in 1973, \$6,106 m. in 1974, \$6,130 m. in 1975, \$6,238 m. in 1976, \$6,758 m. in 1977, \$6,830 m. in 1978, \$6,848 m. in 1979, \$6,835 m. in 1980, \$5,144 m. in 1981 and \$4,575 m. in 1982, 4,620 m. in 1983, \$4,567 m. in 1984, and \$4,584 m. in 1985.³Annual average increase 1964 to 1969.Source: U.S. Bureau of the Census, *Governmental Finances in [year]*, (Table 9 in 1984-85 edition); ACIR staff computations.

Table 45
**STATE AID OUTLAY* IN RELATION TO
 LOCAL OWN SOURCE REVENUE,
 SELECTED YEARS 1954-85**

Fiscal Year	Total State Aid*		General Local Government Support	Education	Public Highways	Welfare*	Others
	Amount	As a Percent of Local General Revenue From Own Sources					
Amount (in millions)							
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

Annual Percentage Increase or Decrease (-)

1964 ¹	8.6%	—	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ²	13.8	—	15.2	14.2	6.7	15.9	15.6
1971	13.0	—	10.1	12.9	2.8	15.1	29.5
1973	11.1	—	14.1	10.0	12.2	8.5	22.7
1974	11.7	—	12.3	16.3	8.7	-2.2	13.3
1975	11.9	—	6.7	14.8	0.4	3.2	41.7
1976	11.1	—	10.6	9.6	0.5	16.4	22.0
1977	7.8	—	12.3	8.5	12.0	5.4	-0.4
1978	7.7	—	7.0	8.5	5.2	-1.9	20.8
1979	13.1	—	20.6	15.1	8.6	0.9	11.8
1980	11.1	—	5.1	14.1	5.6	6.6	8.0
1981	10.3	—	10.7	8.7	8.4	19.3	11.5
1982	6.2	—	5.0	6.0	5.8	8.5	6.0
1983	2.7	—	3.2	4.0	5.0	-5.2	2.3
1984	7.1	—	3.7	6.9	7.8	5.1	14.5
1985	12.1	—	14.7	11.0	7.7	6.3	26.4

Percentage Distribution

1954	100.0%	—	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	—	8.1	59.1	11.8	16.3	4.8
1974	100.0	—	10.5	59.4	7.0	16.2	6.8
1978	100.0	—	10.4	61.0	5.8	13.0	9.8
1979	100.0	—	11.0	62.0	5.6	11.6	9.7
1980	100.0	—	10.4	63.7	5.3	11.2	9.4
1981	100.0	—	10.5	62.7	5.2	12.1	9.5
1982	100.0	—	10.4	62.6	5.2	12.3	9.5
1983	100.0	—	10.4	63.4	5.3	11.4	9.5
1984	100.0	—	10.1	63.3	5.3	11.2	10.1
1985	100.0	—	10.3	62.7	5.0	10.6	11.4

*State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure (\$1,963 million in 1985). State Supplementary security income payments to Federal (\$1,956 million in 1985) have been subtracted from Public Welfare figures cited.

¹Annual average increase 1954 to 1964.

²Annual 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 1985 edition) and *Governmental Finances in [year]*, (Table 2 in 1985 edition).

**LOCAL GOVERNMENT DEPENDENCY INDEX,*
SELECTED FISCAL YEARS 1962-85**

<u>Type of Government</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>
Federal and State Aid* Per \$1 of Own Source General Revenue									
All Local Governments	\$0.64	\$0.64	\$0.67	\$0.71	\$0.76	\$0.79	\$0.76	\$0.73	\$0.44
Counties	.59	.61	.63	.70	.77	.81	.80	.78	.60
Cities	.42	.43	.46	.50	.53	.56	.62	.63	.26
Townships	.38	.39	.40	.41	.40	.39	.41	.40	.28
School Districts	1.16	1.14	1.13	1.15	1.23	1.25	1.01	.94	.65
Special Districts	.32	.34	.36	.39	.47	.42	.44	.42	.15
Federal Aid* Per \$1 of Own Source General Revenue									
All Local Governments	\$0.10	\$0.11	\$0.12	\$0.13	\$0.15	\$0.16	\$0.18	\$0.13	\$0.03
Counties	.09	.08	.09	.11	.14	.17	.19	.13	.01
Cities	.13	.15	.15	.18	.21	.23	.26	.19	.05
Townships	.07	.08	.09	.08	.09	.10	.13	.09	.01
School Districts	.02	.02	.02	.02	.03	.03	.04	.03	.02
Special Districts	.23	.26	.27	.29	.37	.33	.34	.28	.11
State Aid* Per \$1 of Own Source General Revenue									
All Local Governments	\$0.54	\$0.54	\$0.55	\$0.58	\$0.61	\$0.63	\$0.58	\$0.60	\$0.41
Counties	.51	.52	.53	.59	.63	.64	.61	.65	.59
Cities	.29	.29	.31	.32	.32	.33	.37	.42	.21
Townships	.31	.31	.32	.33	.31	.29	.28	.31	.27
School Districts	1.14	1.12	1.11	1.13	1.20	1.22	.97	.90	.63
Special Districts	.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 1984-85 edition).

Table 47
**PER CAPITA FEDERAL AID BY FUNCTION,
 BY STATE AND REGION, FY85**
 (with national ranking)

State and Region	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
United States	\$106,193	\$445		\$164		\$70		\$54		\$16	
New England	6,107	482		195		63		44		16	
Connecticut	1,252	395	37	154	19	50	50	54	36	24	7
Maine	651	559	8	222	5	81	16	59	30	12	43
Massachusetts	2,957	508	15	215	8	63	39	24	51	11	47
New Hampshire	385	385	39	124	37	59	43	63	26	16	25
Rhode Island	530	547	9	233	4	70	30	67	23	19	16
Vermont	333	622	6	235	3	94	12	103	8	29	3
Mideast	23,154	541		246		60		49		13	
Delaware	293	470	19	98	47	100	8	73	18	20	14
Washington, DC	1,348	2,154	1	401	1	75	23	60	29	26	5
Maryland	1,848	421	29	141	22	68	32	76	16	11	46
New Jersey	3,112	412	32	163	16	50	49	68	21	13	40
New York	11,457	644	4	352	2	61	41	30	50	14	34
Pennsylvania	5,096	430	28	179	11	60	42	53	37	12	42
Great Lakes	17,613	423		169		65		49		15	
Illinois	4,970	431	27	154	20	66	37	57	34	10	49
Indiana	1,941	353	46	129	33	57	45	50	38	16	24
Michigan	4,270	470	20	217	7	77	18	46	40	18	20
Ohio	4,203	391	38	145	21	52	47	45	42	17	21
Wisconsin	2,229	467	21	218	6	77	19	42	46	13	36
Plains	7,380	420		146		67		76		14	
Iowa	1,144	397	36	135	28	71	27	85	12	9	51
Kansas	869	355	45	102	46	67	35	78	15	16	27
Minnesota	2,088	498	16	204	9	66	36	65	24	12	41
Missouri	1,857	369	43	131	30	58	44	58	32	15	33
Nebraska	638	397	35	120	41	61	40	89	11	13	38
North Dakota	409	598	7	165	14	102	6	146	4	16	30
South Dakota	375	529	10	138	26	100	7	126	5	29	2
Southeast	22,254	394		123		73		56		19	
Alabama	1,768	440	25	130	32	98	9	71	19	15	32
Arkansas	944	400	34	163	15	69	31	47	39	21	11
Florida	3,840	338	48	77	49	56	46	32	49	18	18
Georgia	2,716	454	22	139	24	77	20	83	13	27	4
Kentucky	1,643	441	24	166	13	68	33	67	22	17	22
Louisiana	1,877	419	30	162	17	76	21	56	35	22	9
Mississippi	1,183	453	23	140	23	102	5	57	33	21	12
North Carolina	2,332	373	41	121	40	76	22	62	27	15	31
South Carolina	1,257	376	40	129	34	72	26	44	43	18	17
Tennessee	1,932	406	33	126	36	71	28	59	31	20	15
Virginia	1,909	335	49	109	43	74	24	45	41	14	35
West Virginia	851	440	26	124	38	73	25	103	7	21	13
Southwest	7,667	315		91		75		47		15	
Arizona	939	295	51	40	51	86	14	76	17	11	45
New Mexico	687	474	18	131	29	144	2	69	20	21	10
Oklahoma	1,151	349	47	131	31	70	29	39	48	13	39
Texas	4,889	299	50	89	48	68	34	42	47	16	26
Rocky Mountain	3,476	482		113		87		96		18	
Colorado	1,198	371	42	104	45	84	15	61	28	16	29
Idaho	419	416	31	111	42	63	38	82	14	18	19
Montana	524	634	5	138	25	112	3	164	2	25	6
Utah	865	526	11	122	39	107	4	122	6	23	8
Wyoming	470	924	3	107	44	48	51	154	3	10	48
Far West¹	17,518	509		180		80		52		15	
California	13,526	513	13	197	10	78	17	43	44	11	44
Nevada	339	362	44	59	50	51	48	96	9	16	28
Oregon	1,407	524	12	127	35	97	10	63	25	13	37
Washington	2,246	509	14	137	27	91	13	91	10	35	1
Alaska	525	1,008	2	171	12	180	1	249	1	10	50
Hawaii	500	474	17	156	18	96	11	42	45	17	23

¹Excluding Alaska and Hawaii.

Source: Computed on ACIR State-Level Government Finance Diskettes for FY85. These diskettes contain data supplied via magnetic tape by the U.S. Bureau of the Census.

Table 48
**FEDERAL AND STATE AID TO CITIES PER \$100 OF OWN SOURCE GENERAL REVENUE,
 BY STATE AND REGION, SELECTED YEARS 1975-85**

State and Region	Federal and State Aid							Federal Aid							State Aid						
	85	84	83	82	81	78	75	85	84	83	82	81	78	75	85	84	83	82	81	78	75
United States¹	\$42	\$43	\$46	\$50	\$53	\$62	\$63	\$12	\$14	\$15	\$17	\$20	\$26	\$19	\$30	\$29	\$31	\$32	\$33	\$37	\$42
New England	69	68	65	62	58			12	14	14	15	16			57	54	51	47	42		
Connecticut	56	51	49	51	51	58	48	8	8	8	11	12	20	14	48	43	41	40	39	39	34
Maine	46	43	44	51	54	62	45	11	12	12	16	18	22	16	35	31	33	35	36	40	30
Massachusetts	87	88	83	74	62	55	48	13	17	17	17	16	24	13	75	71	66	57	45	31	35
New Hampshire	30	29	31	38	46	44	51	16	13	12	16	22	21	27	14	16	19	22	24	23	23
Rhode Island	54	59	58	55	60	66	53	12	16	16	15	18	26	15	42	43	42	40	43	40	38
Vermont	31	28	22	51	51	55	31	25	20	18	46	46	47	24	6	8	4	5	5	7	7
Mideast¹	63	63	68	70	67			12	13	14	17	14			51	50	54	53	53		
Delaware	23	33	45	47	64	92	69	18	27	30	41	54	63	32	4	6	15	6	11	30	37
Washington, DC	54	54	54	70	59	73	90	54	54	54	70	59	73	90	0	0	0	0	0	0	0
Maryland	89	94	118	134	148	170	156	14	17	21	25	42	46	29	75	76	96	109	106	123	128
New Jersey	76	81	84	96	94	52	48	5	6	6	6	\$7	12	8	71	75	78	90	87	39	40
New York	66	66	69	69	64	86	106	12	13	13	11	12	17	12	54	54	56	58	52	69	93
Pennsylvania	28	27	37	40	42	51	48	13	14	22	23	21	34	25	16	13	16	17	21	18	23
Great Lakes	41	44	46	52	59			15	18	19	23	28			26	26	27	28	31		
Illinois	31	35	38	42	44	41	37	13	18	21	23	25	23	18	18	17	17	20	19	18	19
Indiana	46	48	52	70	85	77	68	16	21	23	33	45	38	27	30	27	29	37	39	40	41
Michigan	46	51	50	51	70	75	51	14	21	23	26	36	36	24	31	30	27	26	34	40	27
Ohio	30	29	29	36	37	45	41	16	16	16	23	24	30	21	14	13	13	13	14	15	21
Wisconsin	89	101	86	91	104	96	90	15	15	10	13	17	17	11	74	87	76	78	87	79	79
Plains	29	32	33	35	45			12	14	16	17	23			16	17	17	18	22		
Iowa	35	37	35	40	48	66	59	16	18	16	18	23	34	29	19	20	19	22	25	32	30
Kansas	15	18	19	19	29	33	35	9	11	13	13	20	23	21	6	7	6	6	10	10	14
Minnesota	37	40	45	42	54	62	51	10	11	14	14	17	24	15	27	28	31	29	37	39	36
Missouri	23	26	26	29	41	44	29	14	16	18	21	28	33	20	8	10	8	9	13	11	10
Nebraska	31	31	37	43	44	58	46	11	12	16	21	21	32	20	20	19	21	22	23	26	26
North Dakota	46	43	39	43	46	50	40	22	19	16	21	22	26	16	25	24	23	23	24	24	24
South Dakota	19	28	30	34	44	43	54	14	20	22	25	33	35	43	5	8	7	8	10	8	10

Southeast	36	37	39	43	49			15	16	18	22	25			21	21	20	22	24		
Alabama	16	16	15	19	26	31	26	10	12	11	14	19	23	19	5	4	4	6	6	8	7
Arkansas	39	42	44	57	63	77	58	18	20	24	29	30	40	29	21	22	21	27	33	37	29
Florida	25	26	22	28	23	46	40	10	10	11	16	19	25	16	14	16	11	13	16	21	24
Georgia	26	23	23	29	26	43	32	20	17	19	24	27	28	24	7	6	4	5	9	15	9
Kentucky	22	29	40	45	49	48	34	16	21	32	38	41	38	29	7	8	9	7	8	6	5
Louisiana	27	30	41	44	49	50	49	16	19	25	28	35	43	30	12	11	15	16	14	17	19
Mississippi	67	58	65	79	94	92	89	19	18	24	33	31	44	36	48	40	41	46	53	49	52
North Carolina	47	49	52	52	56	83	65	21	23	25	28	32	54	34	26	26	27	25	24	30	31
South Carolina	38	35	39	47	52	66	54	29	27	30	37	40	44	37	10	8	9	10	12	22	17
Tennessee	57	61	61	58	58	79	72	16	22	24	20	21	32	21	42	39	37	38	37	47	51
Virginia	60	59	61	64	71	69	78	12	11	13	15	19	25	21	48	48	48	48	52	44	57
West Virginia	14	20	31	35	34	30	28	12	18	28	31	31	26	26	2	3	3	4	3	5	2
Southwest	20	20	24	27	31			10	11	15	18	22			10	8	9	10	9		
Arizona	52	59	63	63	68	81	68	14	17	20	22	31	39	28	39	42	43	41	36	42	40
New Mexico	53	27	63	90	81	132	151	15	8	19	25	20	55	60	38	19	44	65	51	77	91
Oklahoma	12	13	15	17	25	37	38	9	10	12	14	21	32	27	3	3	3	4	4	6	10
Texas	12	13	16	19	22	24	22	10	11	14	17	20	22	20	2	2	2	2	2	2	2
Rocky Mountain	25	27	28	32	37			10	11	11	15	18			15	16	17	17	19		
Colorado	18	19	22	24	30	38	36	7	8	9	12	15	21	19	11	11	13	12	15	16	17
Idaho	41	36	40	42	58	72	60	20	19	25	26	39	47	35	20	17	15	16	19	25	25
Montana	22	14	12	27	31	45	42	13	8	7	18	21	28	28	9	6	6	8	10	17	15
Utah	21	23	20	18	26	35	35	14	16	15	13	15	25	19	7	7	5	5	10	10	16
Wyoming	159	170	181	89	168	165	106	18	24	28	42	39	47	38	141	146	153	147	129	119	68
Far West²	27	26	30	33	39			10	11	13	15	18			18	15	17	18	21		
California	27	25	29	31	38	49	40	10	10	13	14	17	19	13	17	15	16	17	22	30	27
Nevada	58	66	81	86	25	44	54	12	6	15	14	8	24	21	45	59	65	72	17	20	33
Oregon	25	32	29	29	38	54	50	15	19	16	18	26	39	30	10	13	13	12	12	15	20
Washington	30	29	35	44	50	55	50	10	10	13	20	24	30	16	20	19	22	24	26	25	33
Alaska	100	107	128	12	80	65	60	7	10	9	9	13	15	13	93	97	119	103	67	50	47
Hawaii	25	27	27	28	37	57	34	20	21	22	21	30	50	26	6	6	5	7	7	8	8

Note: 1981-85 regional averages are weighted averages. Separate federal and state aid figures may not sum to the combined total owing to independent rounding.

¹Excluding Washington, DC, for 1981-85.

²Excluding Alaska and Hawaii.

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

1986 MAJOR TAX CHANGES BY STATE

Totals do not include extensions, fee increases, or revenue from accelerating or decelerating collections. Totals are expressed in annual rates as if FY1987 rates had been in effect for full year and may include revenue changes not shown separately. *Actions involving less than \$2 million are not reported.*

<u>State</u>	<u>Tax</u>	<u>Estimated Total Revenue (in millions)</u>
Alabama	No major action	
Alaska	No major action	
Arizona	No major action	
Arkansas	No major action	
California	No major action	
Colorado	Increased gasoline tax 6 cents and diesel tax 7.5 cents	FY87=\$102
	Increased cigarette tax 5 cents	FY87=\$16.8
	Enacted tax on tobacco products other than cigarettes	FY87=\$4.1
	Increased corporation income tax	FY87=\$10
	Suspended income tax indexing	FY86=\$8.2 FY87=\$22
		ANNUALIZED TOTAL=\$154.8
Connecticut	Exempted meals under \$2 and manufacturing replacement parts from sales tax	FY87=-\$45 FY86=-\$8.2
	Reduced tax on interest and dividends	FY87=-\$20.8
	Phased out inheritance tax on spouses	FY87=-\$1.2 FY88=-\$7.4
	Lowered rate and broadened base of tax on interstate telecommunications	FY87=\$0
		ANNUALIZED TOTAL=-\$67
Delaware	Reduced personal income tax 9%	FY87=-\$16 FY88=-\$36
	Reduced public utility tax rate and gross receipts taxes	
		ANNUALIZED TOTAL=-\$49
Florida	Eliminated sales tax exemptions for laundry, drycleaning, and other products	FY87=\$13.5
	Sunsetted all sales tax exemptions for personal and professional services as of July 1987	
	Increased cigarette tax 3 cents	FY87=\$40.8
		ANNUALIZED TOTAL=\$54.3
Georgia	No major action	
Hawaii	Increased alcoholic beverage tax	FY87=\$8
	Decreased diesel tax 1 cent	
	Enacted lodging tax	FY87=\$27.5
		ANNUALIZED TOTAL=\$63
Idaho	Increased sales tax 1 cent	FY86=\$9.6 FY87=\$61
	Converted from worldwide to water's edge unitary approach for corporation income tax	
		ANNUALIZED TOTAL=\$61
Illinois	No major action	
Indiana	No major action	
Iowa	No major action	
Kansas	Increased sales tax 1 cent	FY87=\$172.1
Kentucky	Increased gasoline tax 5 cents and diesel tax 2 cents (with additional fuel surcharge for diesel)	FY87=\$111
Louisiana	Suspended certain income tax credits	FY87=\$23.8
	Suspended portion of certain sales tax exemptions	FY87=\$185
		ANNUALIZED TOTAL=\$208.8
Maine	Extended sales tax to telephone access charges, auto rentals, and other services	FY87=\$7.9
	Increased lodging tax 2%	FY87=\$3.0
	Changed income tax for nonresidents	FY87=\$3.3
	Increased alcoholic beverages taxes	FY87=\$2.4
		ANNUALIZED TOTAL=\$18.5
Maryland	No major action	
Massachusetts	Repealed surtax on personal income tax	
Michigan	Reduced personal income tax	FY86= -\$301 FY87= -\$445

(continued on next page)

1986 MAJOR TAX CHANGES BY STATE

Totals do not include extensions, fee increases, or revenue from accelerating or decelerating collections. Totals are expressed in annual rates as if FY1987 rates had been in effect for full year and may include revenue changes not shown separately. *Actions involving less than \$2 million are not reported.*

<u>State</u>	<u>Tax</u>	<u>Estimated Total Revenue (in millions)</u>
Minnesota	No major action	
Mississippi	No major action	
Missouri	No major action	
Montana	Increased motor fuels tax 2 cents	FY87=\$7
Nebraska	Increased sales tax 1/2 cent as of January 1987	FY87=\$23.1
	Enacted new tax on financial institutions	FY87=\$2
	Reduced parimutuel tax	FY87=-\$2.3
	Allowed personal income tax rate to decrease as scheduled	FY87=-\$20
		ANNUALIZED TOTAL=\$2.8
Nevada	No major action	
New Hampshire	Converted from worldwide to water's edge unitary approach for corporation income tax	
New Jersey	No major action	
New Mexico	Increased sales tax 1 cent	FY87=\$101.0
	Increased personal income tax	FY86=\$14.5
		FY87=\$47.5
	Increased corporation income tax	FY87=\$0.8
	Increased cigarette tax 3 cents	FY87=\$3.5
	Increased motor vehicle excise tax effective in FY88	
		ANNUALIZED TOTAL=\$152.8
New York	No major action	
North Carolina	Increased motor fuel tax 2 cents and enacted 3 percent tax on wholesale price	FY87=\$114
	Repealed personal property tax on household property (a local tax)	FY88= -\$24.8
	Permitted counties to levy additional 1/2 cent sales tax	
	Revised insurance premium tax, raising rate for in-state companies and lowering it for others	
		ANNUALIZED TOTAL=\$114
North Dakota	No major action	
Ohio	No major action	
Oklahoma	No major action	
Oregon	No major action	
Pennsylvania	Reduced personal income tax rate	FY87=-\$94
	Reduced corporation income tax rate and capital stock rate	FY87=-\$32
	Closed loopholes in real estate transfer tax	FY87=\$20
	Enacted job creation credit	FY87=-\$25
		ANNUALIZED TOTAL=-\$151
Rhode Island	Increased cigarette tax 2 cents	FY87=\$1.4
South Carolina	No major action	
South Dakota	No major action	
Tennessee	Increase gasoline tax 4 cents and diesel tax 2 cents	FY87=\$100
Texas	No major action	
Utah	A surtax of 4% was enacted for personal and corporate income taxes	
	Converted from worldwide to water's edge unitary approach for corporation income tax	
Vermont	Reduced personal income tax as of January 1987	FY87=-\$8
	Modified corporation income tax loss carryback provisions	FY87=\$2.5
		ANNUALIZED TOTAL=-\$13.5
Virginia	Increased gasoline tax 4 cents and repealed 3 percent wholesale gasoline tax	FY87=\$49.8
Washington	Increased cigarette tax 8 cents	FY86=\$8.2
		FY87=\$33.5
	Increased tax on other tobacco products	FY87=\$2.1
		ANNUALIZED TOTAL=\$35.6
West Virginia	No major action	
Wisconsin	No major action	
Wyoming	Authorized local lodging tax	

Source: *National Conference of State Legislatures, State Budget Actions in 1986*, Denver, Colorado, 1986.

SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTIBILITY OF FEDERAL INCOME TAXES, TAX YEAR 1986

[As of October 1986. Only basic rates, brackets and exemptions are shown. Local income tax rates, even those mandated by the state, are not included. Taxable income rates and brackets listed below apply to single individuals and married taxpayers filing "combined separate" returns (in states where this is permitted).]

State	Taxable Income Rates (range in percent)	Taxable Income Brackets		Personal Exemptions			Size of Standard Deduction ¹			Federal Income Tax De- ductible ²	
		Lowest: Amount Under	Highest: Amount Over	Single	Married- Joint Return	Dependents	Percent	Single	Married- Joint Return		
AL+*	2.0-5.0	\$500	\$3,000	\$1,500	\$ 3,000	\$300	20%	\$2,000	\$4,000	yes	
AK		----- No State Income Tax -----									
AZ ³	2.0-8.0	1,155	6,930	1,941	3,882	1,165	18.3	917	1,834	yes	
AR	1.0-7.0	2,999	25,000	17.50 ⁴	35 ⁴	6 ⁴	10	1,000	1,000	no	
CA ³	1.0- 11.0	1,710	28,790	43 ⁴	86 ⁴	13 ⁴	X	1,710	3,420	no	
CO ³	3.0-8.0	1,420	14,150	1,200	2,400	1,200	X	1,420	1,420	yes	
CT*		----- Very Limited Income Tax -----									
DE+	1.2-9.7*	1,000	40,000	1,000*	2,000*	1,000*	10	1,000	1,000	yes*	
DC	2.0-11.0	1,000	25,000	750	1,500	750	X	1,000	1,000	no	
FL		----- No State Income Tax -----									
GA	1.0-6.0	750	7,000	1,500	3,000	1,500	15 ¹	2,300	3,000	no	
HI	2.25-11.0	500	30,800	1,080	2,160	1,080	X	800	1,000	no	
ID	2.0-7.5	1,000	5,000	----- Same as federal ⁵ -----						no	
IL	2.5	--Flat Rate--		1,000	2,000	1,000	X	X	X	no	
IN+	3.0	--Flat Rate--		1,000	2,000	1,000	X	X	X	no	
IA+ ³	.5- 13.0	1,023	76,725	20 ⁴	40 ⁴	15 ⁴	15 ¹	1,200	3,000	yes	
KS	2.0-9.0	2,000	25,000	1,000	2,000	1,000	16 ¹	2,400	2,800	yes*	
KY+	2.0-6.0	3,000	8,000	20 ⁴	40 ⁴	20 ⁴	X	650	650	yes	
LA	2.0-6.0	10,000	50,000	4,500*	9,000*	1,000	*	*	*	yes	
ME ³	1.0- 10.0	2,000	25,000	1,000	2,000	1,000	16 ¹	2,500	3,100	no	
MD+*	2.0-5.0	1,000	3,000	800	1,600	800	13	1,500	3,000	no	
MA*	5.0	--Flat Rate--		2,200	4,400	700	X	X	X	no	
MI+	4.6	--Flat Rate--		1,500	3,000	1,500	X	X	X	no	
MN ³	1.0-9.9*	310	16,800	70 ⁴	140 ⁴	70 ⁴	10	2,400	2,400	yes*	
MS	3.0-5.0	5,000	10,000	6,000	9,500	1,500	15	2,300	3,400	no	
MO+*	1.5-6.0	1,000	9,000	1,200	1,200	400	X	----- Same as federal ⁵ -----		yes	
MT ³	2.0- 11.0	1,300	46,400	1,060	2,120	1,060	20	1,990	3,980	yes	
NE		----- 26.5% of federal income tax liability -----									no
NV		----- No State Income Tax -----									
NH*		----- Very Limited Income Tax -----									
NJ*	2.0-3.5	20,000	50,000	1,000	2,000	1,000	X	X	X	no	
NM	1.8-8.5	5,200	41,600	2,000	4,000	2,000	X	3,000	4,000	no	
NY+*	2.0- 13.50*	1,000	26,000*	850	1,700	850	X	2,600	3,000	no	
NC	3.0-7.0	2,000	10,000	1,100	2,200*	800	10	550	*	no	
ND*	2.0-9.0	3,000	50,000	----- Same as federal ⁵ -----						yes*	
OH+*	0.855-8.55	5,000	100,000	650*	1,300*	650*	X	X	X	no	
OK*	.5-6.0	1,000	7,500	1,000	2,000	1,000	15	2,000	2,000	yes*	
OR ³	4.0- 10.0	500	5,000	85 ⁴	170 ⁴	85 ⁴	13 ¹	1,500	1,500	yes*	
PA+	2.16*	--Flat Rate--		X	X	X	X	X	X	no	
RI		----- 22.21% of federal income tax liability -----									no
SC ³	2.0-7.0	2,300	12,300	----- Same as federal ⁵ -----						no	
SD		----- No State Income Tax -----									
TN*		----- Very Limited Income Tax -----									
TX		----- No State Income Tax -----									
UT	2.75 -7.75	750	3,750	750	1,500	750	15 ¹	2,000	2,000	yes	
VT*		----- 26.5% of federal income tax liability -----									no
VA	2.0-5.75	3,000	12,000	600	1,200	600	15	2,000	2,000	no	
WA		----- No State Income Tax -----									
WV	2.1- 13.0	2,000	60,000	800	1,600	800	10	1,000	1,000	no	
WI* ³	5.0-7.9	7,500	30,000	20 ⁴	40 ⁴	20 ⁴	X	5,200*	7,200*	no	
WY		----- No State Income Tax -----									

X—Not applicable.

+—States in which one or more local governments levy a local income tax.

*—See notes on next page.

(continued on next page)

SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTIBILITY OF FEDERAL INCOME TAXES, TAX YEAR 1986

¹The lesser of (1) the percentage indicated, multiplied by adjusted gross income or (2) the dollar value listed. Of states that have a maximum standard deduction with a percent of A.G.I. provision, only Iowa, Georgia, Kansas, Maine, Oregon and Utah have a minimum deduction as well.

²A state provision that allows the taxpayer to deduct fully the federal income tax reduces the effective marginal tax rate for persons in the highest state and federal tax brackets by approximately one-half the nominal tax rate—the deduction is of a lesser benefit to other taxpayers with lower federal and state top tax brackets.

³Indexed by an inflation factor. The brackets shown are for 1986. Colorado and Iowa have suspended indexing for the 1986 tax year. Oregon and Wisconsin are scheduled to begin indexing in 1987. South Carolina repealed indexing and reverted to pre-indexation tax brackets.

⁴Tax credit.

⁵Personal exemptions on the 1986 federal return were \$1,080 each; the standard deduction for those filing as single was \$2,480 and those filing joint returns \$3,670.

AL—Social Security (FICA) taxes are deducted from taxable income.

CT—There is an income tax on interest, capital gains and dividend income *only*. The rate of this tax ranges from 1% of interest and dividend income for taxpayers with an A.G.I. of \$54,000–\$57,999 to 12% of such income of taxpayers with an A.G.I. over \$100,000. Capital gains are taxed at 7% after an exemption of \$100 is applied.

DE—Federal income tax deduction limited to \$300 (\$600 married). Range of rates for tax years after 1986: 1.0%–8.8%.

IA—Tax cannot reduce after-tax income of taxpayer to below \$5,000.

KS—Social Security taxes (FICA) are also deductible. Deductions for federal taxes and Social Security may be taken without itemizing other deductions.

LA—The personal exemption and standard deduction are combined.

MD—All counties have a local income tax surcharge of at least 20% of the state tax liability; most counties have a surcharge of 50%.

MA—The 3.75% surcharge on the total tax liability is repealed for 1986 and following years. 10% (flat rate) imposed on net gains, interest and dividends. No tax is imposed on a single person whose gross income is \$8,000 or less (\$12,000 married). Social Security (FICA) taxes are deducted from taxable income.

MO—For taxpayers itemizing deductions, Social Security (FICA) taxes are deductible.

MN—Taxpayer may chose between two tax tables—whether to continue to deduct federal taxes or to forego this deduction and use a lower tax rate. Table reflects the lower tax rate option.

NH—There is a 5% tax on interest and dividends (excluding income from savings bank deposits) in excess of \$1,200 (\$2,400 married).

NJ—No taxpayer is subject to tax if gross income is \$3,000 or less (\$1,500 married, filing separately).

NY—No tax due from individuals with an adjusted gross income of \$4,000 or less or married head of household or surviving spouse of \$8,000 or less. Maximum tax rate on personal service income is 9.5% of such income greater than \$17,000. Tax rates, personal exemption, and standard deduction are scheduled to be reduced in 1987.

NC—An additional exemption of \$1,100 is allowed the spouse with the smallest income. Joint returns are not allowed.

ND—Taxpayers have the option of paying a tax of 10.5% of the taxpayers' adjusted federal income tax liability or using the long form with a separate schedule.

OH—Taxpayers may choose between an additional \$350 personal exemption or a \$20 tax credit per exemption.

OK—These tax rates and brackets apply to single persons not deducting federal income tax. For individuals deducting federal income tax rates range from 0.5% of the first \$1,000 to 17% on income over \$49,000.

OR—Federal tax deduction limited to \$7,000 (\$3,500 married, filing separately).

PA—Tax rate will be 2.1% for tax year 1987.

SC—Federal tax deduction limited to \$500. Indexing repealed and rates reverted to their pre-indexation levels.

TN—Interest and dividends taxed at 6%.

VT—For tax year 1987, the rate is scheduled to be reduced to 24% of federal tax liability.

WI—The standard deduction is gradually phased-out as income increases; deduction is completely phased out at \$50,830 of adjusted gross income.

Source—ACIR staff compilations (October 2, 1986) based on Commerce Clearing House, *State Tax Reporter*.

STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986

Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

<u>State</u>	<u>Marginal Taxable Income</u>	<u>Rate (percent)</u>	<u>Special Rates or Features</u>
Alabama	First \$500	2.0%	Married persons filing jointly are taxed at 2% of the first \$1,000 of taxable income, 4% on the next \$5,000, and 5% on any excess over \$6,000. Local income taxes are additional.
	\$501-\$3,000	4.0	
	Over \$3,000	5.0	
Alaska	No tax		
Arizona	First \$1,155	2.0%	Tax brackets reflect 1986 inflation adjustments. Tax brackets, personal exemptions, standard deductions and some credits are adjusted annually to reflect changes in the Consumer Price Index. For married joint returns, the tax brackets are exactly doubled.
	\$1,155-\$2,310	3.0	
	\$2,310-\$3,465	4.0	
	\$3,465-\$4,620	5.0	
	\$4,620-\$5,775	6.0	
	\$5,775-\$6,930	7.0	
\$6,930 and over	8.0		
Arkansas	First \$2,999	1.0%	Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$3,000-\$5,999	2.5	
	\$6,000-\$8,999	3.5	
	\$9,000-\$14,999	4.5	
	\$15,000-\$24,999	6.0	
Over \$25,000	7.0		
California	\$0-\$1,710	No Tax	Tax brackets reflect 1986 inflation adjustments. Tax brackets, personal exemptions and standard deductions are adjusted annually for inflation. Rates shown are for single taxpayers and married filing separately. For joint returns the tax bracket amounts are exactly double (e.g., top bracket \$57,580). Special rate tables for heads of households and fiduciaries. Community property state in which generally one-half of the community income is taxable to each spouse.
	\$1,711-\$5,210	1.0%	
	\$5,211-\$7,810	2.0	
	\$7,811-\$10,420	3.0	
	\$10,421-\$13,080	4.0	
	\$13,081-\$15,710	5.0	
	\$15,711-\$18,330	6.0	
	\$18,331-\$20,930	7.0	
	\$20,931-\$23,560	8.0	
	\$23,561-\$26,180	9.0	
\$26,181-\$28,790	10.0		
Over \$28,790	11.0		
Colorado	\$0-\$1,420	3.0%	2% surtax on dividend and interest income in excess of \$15,000. Except for tax years 1983-1986, tax brackets, personal exemption, and standard deduction adjusted annually by an inflation factor. The brackets take into account a tax reduction credit which reduces the effective rate of tax 1/2 of 1% in each bracket up to \$9,000, multiplied by the annual inflation factor. This credit has been suspended for 1984-90. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$1,421-\$2,830	3.5	
	\$2,831-\$4,250	4.0	
	\$4,251-\$5,660	4.5	
	\$5,661-\$7,080	5.0	
	\$7,081-\$8,490	5.5	
	\$8,491-\$9,910	6.0	
	\$9,911-\$11,320	6.5	
	\$11,321-\$12,740	7.0	
	\$12,741-\$14,150	7.5	
Over \$14,150	8.0		
Connecticut	\$54,000-\$57,999	1.0%	Income tax applies to interest and dividend income only and then only when federal adjusted gross income falls within income brackets at left. A 7% tax is imposed on all net gains from the sales or exchange of capital assets (e.g., same capital gains base as federal income tax).
	\$58,000-\$61,999	2.0	
	\$62,000-\$65,999	3.0	
	\$66,000-\$69,999	4.0	
	\$70,000-\$73,999	5.0	
	\$74,000-\$77,999	6.0	
	\$78,000-\$81,999	7.0	
	\$82,000-\$85,999	8.0	
	\$86,000-\$89,999	9.0	
	\$90,000-\$99,999	11.0	
\$100,000 and over	12.0		

(continued on next page)

STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986

Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

<u>State</u>	<u>Marginal Taxable Income</u>	<u>Rate (percent)</u>	<u>Special Rates or Features</u>
Delaware	First \$1,000	1.0%	These tax rates are for 1987. For tax year 1986, the rates ranged from 1.2% to 9.7% of taxable income. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their liability.
	\$1,001-\$2,000	1.4	
	\$2,001-\$3,000	2.3	
	\$3,001-\$4,000	3.2	
	\$4,001-\$5,000	3.9	
	\$5,001-\$6,000	4.6	
	\$6,001-\$8,000	5.4	
	\$8,001-\$10,000	6.0	
	\$10,001-\$15,000	6.1	
	\$15,001-\$20,000	6.3	
	\$20,001-\$25,000	6.5	
\$25,001-\$30,000	7.0		
\$30,001-\$40,000	8.2		
Over \$40,000	8.8		
Washington, DC	First \$1,000	2.0%	The tax on unincorporated businesses is 10% plus a 5% surcharge. Minimum tax is \$100. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$1,001-\$2,000	3.0	
	\$2,001-\$3,000	4.0	
	\$3,001-\$4,000	5.0	
	\$4,001-\$5,000	6.0	
	\$5,001-\$10,000	7.0	
	\$10,001-\$13,000	8.0	
	\$13,001-\$17,000	9.0	
\$17,001-\$25,000	10.0		
Over \$25,000	11.0		
Florida	No tax		
Georgia	First \$750	1.0%	If married taxpayers file joint federal returns, they must file joint state returns. The rates for these taxpayers range from 1% of the first \$1,000 of taxable income to 6% of taxable income over \$10,000.
	\$751-\$2,250	2.0	
	\$2,251-\$3,750	3.0	
	\$3,751-\$5,250	4.0	
	\$5,251-\$7,000	5.0	
	Over \$7,000	6.0	
Hawaii	First \$800	No tax	Married taxpayers filing jointly pay at rates of 2.25% of the first \$1,000 of taxable income to 11% of taxable income over \$61,000. Although married taxpayers are permitted to file separately, filing jointly generally results in a lower tax liability.
	\$801-\$1,300	2.25%	
	\$1,301-\$1,800	3.25	
	\$1,801-\$2,300	4.5	
	\$2,301-\$2,800	5.0	
	\$2,801-\$3,800	6.5	
	\$3,801-\$5,800	7.5	
	\$5,801-\$10,800	8.5	
	\$10,801-\$14,800	9.5	
	\$14,801-\$20,800	10.0	
\$20,801-\$30,800	10.5		
Over \$30,801	11.0		
Idaho	First \$1,000	2.0%	If joint federal return is filed, joint state return is required. Brackets for married filing jointly are twice those at left; (e.g., 7.5% over \$10,000). Tax rates for 1987 and thereafter range from 2% of taxable income less than \$1,000 to 8.2% of taxable income over \$20,000.
	\$1,001-\$2,000	4.0	
	\$2,001-\$3,000	4.5	
	\$3,001-\$4,000	5.5	
	\$4,001-\$5,000	6.5	
	Over \$5,000	7.5	
Illinois	Taxable Net Income	2.5%	Additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts and subchapter S corporations.

(continued on next page)

STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986

Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

<u>State</u>	<u>Marginal Taxable Income</u>	<u>Rate (percent)</u>	<u>Special Rates or Features</u>
Indiana	Adjusted Gross Income	3.0%	Local income taxes are additional.
Iowa	\$0-\$1,023	0.5%	Brackets are adjusted annually for inflation if the ending General Fund balance is \$60 million or more. Indexation of brackets occurred only for tax year 1979. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$1,024-\$2,046	1.25	
	\$2,047-\$3,069	2.75	
	\$3,070-\$4,092	3.5	
	\$4,093-\$7,161	5.0	
	\$7,162-\$9,207	6.0	
	\$9,208-\$15,345	7.0	
	\$15,346-\$20,460	8.0	
	\$20,461-\$25,575	9.0	
	\$25,576-\$30,690	10.0	
	\$30,691-\$40,920	11.0	
	\$40,921-\$76,725	12.0	
	Over \$76,725	13.0	
Kansas	First \$2,000	2.0%	Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability. Bracket amounts for married taxpayers filing joint returns are double those shown to the left. The rates remain the same.
	\$2,001-\$3,000	3.5	
	\$3,001-\$5,000	4.0	
	\$5,001-\$7,000	5.0	
	\$7,001-\$10,000	6.5	
	\$10,001-\$20,000	7.5	
	\$20,001-\$25,000	8.5	
	Over \$25,000	9.0	
Kentucky	First \$3,000	2.0%	Local income taxes are additional. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$3,001-\$4,000	3.0	
	\$4,001-\$5,000	4.0	
	\$5,001-\$8,000	5.0	
	Over \$8,000	6.0	
Louisiana	First \$10,000	2.0%	Two-earner married taxpayers may file separately on the same tax return (rather than jointly) in order to minimize their tax liability. Tax rates for married couples filing jointly are doubled.
	\$10,000-\$50,000	4.0	
	Over \$50,000	6.0	
Maine	First \$2,000	1.0%	Tax brackets reflect 1986 inflation adjustment. The tax brackets are adjusted annually for inflation except for the two highest brackets. For unmarried or legally separated individuals who qualify as heads of households, the tax rates range between 1% if taxable income is not over \$3,300 and 10% if taxable income is over \$37,500. For married individuals filing jointly and widowers permitted to file a joint federal return, the tax rates range between 1% if taxable income is not over \$4,400 and 10% if taxable income is over \$50,000. Rates shown are for single taxpayers and married, filing separately.
	\$2,001-\$4,400	2.0	
	\$4,401-\$6,400	3.0	
	\$6,401-\$8,600	6.0	
	\$8,601-\$10,800	7.0	
	\$10,801-\$16,100	8.0	
	\$16,101-\$25,000	9.2	
	Over \$25,000	10.0	
Maryland	First \$1,000	2.0%	Local income taxes are additional. Most taxpayers have a local tax surcharge of 50% of the state tax which, in effect, results in a 7.5% rate for taxpayers in the top tax bracket.
	\$1,001-\$2,000	3.0	
	\$2,001-\$3,000	4.0	
	Over \$3,000	5.0	
Massachusetts	Interest, dividends, net capital gains	10.0%	Surtax levied in 1985 and earlier years repealed for 1986 and following years.
	Earned income, annuities	5.0	
Michigan	Taxable income	4.6%	Local income taxes are additional.

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STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986

Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

State	Marginal Taxable Income	Rate (percent)	Special Rates or Features
Minnesota	\$0-\$310	1.0%	Tax brackets reflect 1986 inflation adjustments. Married taxpayers filing joint federal returns must file joint state returns. The rates range from 1.7% of the first \$1,240 of taxable income to 9.9% of taxable income greater than \$31,940. An alternate rate schedule applies for taxpayers electing to deduct federal income taxes from state taxable income.
	\$311-\$620	1.3	
	\$621-\$930	1.6	
	\$931-\$1,350	2.1	
	\$1,351-\$2,070	2.7	
	\$2,071-\$2,900	3.7	
	\$2,901-\$4,460	4.5	
	\$4,461-\$6,640	6.1	
	\$2,901-\$4,460	4.5	
	\$4,461-\$6,640	6.1	
\$6,641-\$9,750	7.5		
\$9,751-\$16,800	9.3		
Over \$16,800	9.9		
Mississippi	First \$5,000	3.0%	Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$5,001-\$10,000	4.0	
	Over \$10,000	5.0	
Missouri	First \$1,000	1.5%	Local income taxes are additional. Married taxpayers are not allowed to split income deductions, exemptions, etc. equally between spouses; they must be split according to amount of income earned. If the taxable income of each spouse is greater than \$9,000, the tax liability will not be affected. (The percent listed may vary at times by 0.5%.)
	\$1,001-\$2,000	2.0	
	\$2,001-\$3,000	2.5	
	\$3,001-\$4,000	3.0	
	\$4,001-\$5,000	3.5	
	\$5,001-\$6,000	4.0	
	\$6,001-\$7,000	4.5	
	\$7,001-\$8,000	5.0	
\$8,001-\$9,000	5.5		
Over \$9,000	6.0		
Montana	\$0-\$1,300	2.0%	Tax brackets reflect 1986 inflation adjustments. The tax brackets, personal exemption, and standard deduction are adjusted annually for inflation. Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability.
	\$1,301-\$2,600	3.0	
	\$2,601-\$5,300	4.0	
	\$5,301-\$7,900	5.0	
	\$7,901-\$10,600	6.0	
	\$10,601-\$13,200	7.0	
	\$13,201-\$18,500	8.0	
	\$18,501-\$26,500	9.0	
	\$26,501-\$46,400	10.0	
Over \$46,400	11.0		
Nebraska	Adjusted federal income tax liability	19.0%	
Nevada	No tax		
New Hampshire	Interest and dividends only	5.0%	\$1,200 of each taxpayer's interest and dividend income is exempt.
New Jersey	First \$20,000	2.0%	Rates are for both single taxpayers and married taxpayers filing jointly.
	\$20,001-\$50,000	2.5	
	Over \$50,000	3.5	
New Mexico	First \$5,200	1.8%	Taxpayers filing jointly and heads of households pay at rates ranging from 2.4% on net income not over \$8,000 to 8.5% on net income over \$64,000. Special rates are provided for married persons filing separately. Community property state in which, generally, one-half of the community income is taxable to each spouse.
	\$5,201-\$10,400	3.0	
	\$10,401-\$15,600	4.5	
	\$15,601-\$23,400	5.8	
	\$23,401-\$31,200	6.9	
	\$31,201-\$41,600	7.7	
Over \$41,600	8.5		

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STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986

Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

State	Marginal Taxable Income	Rate (percent)	Special Rates or Features
New York	First \$1,000	2.0%	Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability. After 1986, the rates will range between 2% on the first \$1,000 to 13% on taxable income over \$26,000. Lower tax rates will be phased in beginning in 1987 and continuing through 1991. In 1987 the rates will range from 2% of taxable income not over \$1,700 to 8.75% of taxable income over \$23,300. The maximum tax rate on personal service taxable income for 1986 is 9.5% (9% after 1986) of the amount by which such income exceeds \$16,000 (\$17,000 after 1986). Income taxes of New York City and Yonkers are additional.
	\$1,001-\$3,000	3.0	
	\$3,001-\$5,000	4.0	
	\$5,001-\$7,000	5.0	
	\$7,001-\$9,000	6.0	
	\$9,001-\$11,000	7.0	
	\$11,001-\$13,500	8.0	
	\$13,501-\$16,000	9.0	
	\$16,001-\$18,500	10.0	
	\$18,501-\$21,000	11.0	
	\$21,001-\$23,500	12.0	
\$23,501-\$26,000	13.0		
Over \$26,000	13.5		
North Carolina	First \$2,000	3.0%	Two-earner married taxpayers may file separately on the same return. Joint returns are not permitted.
	\$2,001-\$4,000	4.0	
	\$4,001-\$6,000	5.0	
	\$6,001-\$10,000	6.0	
	Over \$10,000	7.0	
North Dakota	First \$3,000	2.0%	Two-earner married taxpayers may file separately on the same return (rather than jointly) in order to minimize their tax liability. Taxpayers have the option of paying 10.5% of their federal income tax liability or using the rates at the left, whichever is less. Rates for tax years after 1986 range from 2.67% of the first \$3,000 of income to 12% of income over \$50,000.
	\$3,001-\$5,000	3.0	
	\$5,001-\$8,000	4.0	
	\$8,001-\$15,000	5.0	
	\$15,001-\$25,000	6.0	
	\$25,001-\$35,000	7.0	
	\$35,001-\$50,000	8.0	
Over \$50,000	9.0		
Ohio	First \$5,000	0.855%	Two-income couples filing joint federal returns must file joint state returns; however, alternate rates are not available to these taxpayers. Instead, a joint filing credit of between 5%-20% of state liability is granted to these taxpayers, depending on total income. Tax rates are scheduled to be reduced for tax year 1987. The rates will range from 0.751% of taxable income \$5,000 or less to 6.9% of taxable income over \$100,000, if Ohio's unemployment rate is 7% or more; 0.724% to 7.242% if unemployment is less than 7%.
	\$5,001-\$10,000	1.71	
	\$10,001-\$15,000	3.42	
	\$15,001-\$20,000	4.275	
	\$20,001-\$40,000	5.13	
	\$40,001-\$80,000	5.985	
	\$80,001-\$100,000	6.84	
Over \$100,000	8.55		
Oklahoma	First \$1,000	0.5%	Bracket amounts are exactly double those shown to the left for married taxpayers filing jointly (e.g., 6% of income over \$15,000). Optional rates (ranging from .5% to 17%) apply for taxpayers who elect to deduct federal income taxes.
	\$1,001-\$2,500	1.0	
	\$2,501-\$3,750	2.0	
	\$3,751-\$5,000	3.0	
	\$5,001-\$6,250	4.0	
	\$6,251-\$7,500	5.0	
	Over \$7,500	6.0	
Oregon	First \$500	4.0%	Rates shown are for single individuals. Rates are the same for joint filers; however, bracket amounts are exactly double (e.g., top bracket \$10,000).
	\$501-\$1,000	5.0	
	\$1,001-\$2,000	6.0	
	\$2,001-\$3,000	7.0	
	\$3,001-\$4,000	8.0	
	\$4,001-\$5,000	9.0	
	Over \$5,000	10.0	
Pennsylvania	Specified classes of taxable income	2.16%	2.1% for taxpayers beginning 1987.

(continued on next page)

Table 51 (cont.)
STATE INDIVIDUAL INCOME TAX RATES FOR TAX YEAR 1986
Compiled October 1986

(All Rates for Single Individuals or Married, Filing Separately)

<u>State</u>	<u>Marginal Taxable Income</u>	<u>Rate (percent)</u>	<u>Special Rates or Features</u>
Rhode Island	Modified federal income tax liability	22.21%	Effective rate for tax year 1986 is 22.21%. However, as a result of the change in the federal income tax for the tax year 1987, the personal income tax rate will be 23.96% of the federal tax liability (as modified).
South Carolina	First \$2,300 \$2,301-\$4,300 \$4,301-\$6,300 \$6,301-\$8,300 \$8,301-\$10,300 \$10,301-\$12,300 Over \$12,300	no tax 2.0% 3.0 4.0 5.0 6.0 7.0	Indexing of tax brackets, exemptions, etc. was repealed. Tax brackets reverted to those provided in the tax law without regard to any annual inflation adjustment. Brackets to the left reflect those in effect for 1986. Two-income couples filing joint federal returns must file joint state returns. For these taxpayers the rates range from no tax on \$3,400 to 7% on income greater than \$13,600.
South Dakota	No tax		
Tennessee	Certain interest and dividends only	6.0%	Individuals are taxable only on certain interest and dividend income.
Texas	No tax		
Utah	First \$750 \$751-\$1,500 \$1,501-\$2,250 \$2,251-\$3,000 \$3,001-\$3,750 Over \$3,750	2.25% 3.75 4.75 5.75 6.75 7.75	Brackets amounts are exactly double those shown to the left for married taxpayers filing jointly (e.g., 7.75% over \$7,500). Surtax of 4% of tax liability applies for tax years beginning in 1986.
Vermont	Federal income tax liability	26.5%	Rate for tax year 1986 is 26.5%; 25.8% for 1987.
Virginia	First \$3,000 \$3,001-\$5,000 \$5,001-\$12,000 Over \$12,000	2.0% 3.0 5.0 5.75	Two-earner married taxpayers may separately file on the same return (rather than jointly) in order to minimize their tax liability.
Washington	No tax		
West Virginia	First \$2,000 \$2,001-\$4,000 \$4,001-\$6,000 \$6,001-\$8,000 \$8,001-\$10,000 \$10,001-\$12,000 \$12,001-\$14,000 \$14,001-\$16,000 \$16,001-\$18,000 \$18,001-\$20,000 \$20,001-\$22,000 \$22,001-\$26,000 \$26,001-\$32,000 \$32,001-\$38,000 \$38,001-\$44,000 \$44,001-\$60,000 Over \$60,000	2.1% 2.3 2.8 3.2 3.5 4.0 5.3 5.9 6.8 7.4 8.2 9.2 10.5 11.6 12.6 12.9 13.0	Rates shown are for taxpayers filing separate returns. Taxpayers filing jointly or filing a return as a surviving spouse pay at rates ranging from 2.1% of taxable income not over \$4,000 to 13% on taxable income over \$120,000. A minimum tax is also imposed equal to the excess by which an amount equal to 25% of any federal minimum tax or alternative minimum tax year exceeds the total tax due for that tax year. Tax rates have been reduced for 1987 and thereafter. Rates will range from 3% of taxable income not over \$10,000 to 6.5% of taxable income over \$60,000. After 1986, neither the standard deduction nor itemized deductions apply.
Wisconsin	\$0-\$7,500 \$7,501-\$15,000 \$15,001-\$30,000 Over \$30,000	5.0% 6.6 7.5 7.9	Beginning in 1987, the tax brackets will be indexed for inflation. Married couples filing joint returns pay at rates ranging from 5% of the first \$10,000 of taxable income to 7.9% of income over \$40,000.
Wyoming	No tax		

Source: ACIR staff compilations based on the Commerce Clearing House, *State Tax Guide*, updated continuously.

EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1986 (States with Broad-Based Taxes Only)

State and Region	Relation to Federal Internal Revenue Code	State Tax Starting Point				No Federal Starting Point	EXHIBIT: State and Local Taxes NOT Allowed as Deduction for State Tax Purposes
		Federal Tax Liability	Federal Taxable Income	Federal AGI Plus Adoption of Most Itemized Deductions	Federal AGI Only		
Total		4	4	20	7	6	
New England							
Maine	12/31/85			X			State income tax
Massachusetts	1/1/85				X*		All taxes disallowed
Rhode Island	current	X					
Vermont	current	X					
Mideast							
Delaware	current			X			State income tax
Washington, DC	5/24/85			X			City income tax
Maryland	current			X			State and local income taxes
New Jersey	N/A					X	State income and sales taxes
New York	current			X			State and local income taxes
Pennsylvania	N/A					X	All taxes disallowed
Great Lakes							
Illinois	current				X		All taxes disallowed
Indiana	1/1/86				X		All taxes disallowed
Michigan	current*				X		All taxes disallowed
Ohio	current				X		All taxes disallowed
Wisconsin	12/31/85				X		All taxes disallowed
Plains							
Iowa	1/1/86			X			State income tax
Kansas	current			X			State income tax
Minnesota	12/31/85			X			State income tax
Missouri	current			X			State income tax
Nebraska	current	X					
North Dakota	12/31/84	X*					
Southeast							
Alabama	N/A					X	State income tax
Arkansas	N/A					X	State income tax
Georgia	12/31/86			X			State and local income taxes
Kentucky	12/31/85			X			State income tax
Louisiana	current			X			State income tax
Mississippi	N/A					X	
North Carolina	1/1/86					X	State income and sales taxes
South Carolina	12/31/85		X				State and local income taxes
Virginia	current			X			State income tax
West Virginia	1/1/87			X			State income tax
Southwest							
Arizona	1/1/86				X		
New Mexico	current			X			
Oklahoma	current			X			
Rocky Mountain							
Colorado	current			X			State income tax
Idaho	1/1/87		X				State income tax
Montana	current			X			State income tax
Utah	current		X*				State income tax
Far West							
California	1/1/86			X			State income tax
Oregon	12/31/84		X*				State income tax
Hawaii	12/31/85			X			

*MA—Ties to federal gross income; MI—Taxpayer has the option of using the current update of the IRC or that of 9/84; ND—Taxpayer may choose between the state tax code based on federal tax liability or federal taxable income. The method based on federal taxable income disallows the deduction for state personal income tax. However, the majority of taxpayers use the federal liability option; OR—Does not couple to federal standard deduction or personal exemption amounts; UT—Coupled to the federal standard deduction and personal exemptions in effect December 1974.

Relation to Federal Internal Revenue Code - refers to state adoption of certain federal income tax features as the federal tax code existed at a particular time.

Federal Liability - refers to states that compute state tax liability as a percentage of federal tax liability. This means the states incorporate most federal adjustments, exclusions, exemptions, deductions, credits, and the federal tax rate structure.

Federal Taxable Income - refers to states that compute state liability with a starting point of federal taxable income, which includes most federal adjustments, exclusions, exemptions and deductions. States apply their own rate structure, personal exemptions, standard deductions, and miscellaneous deductions to taxable income.

Federal Adjusted Gross Income - refers to states that compute state liability with a starting point of federal adjusted gross income. This includes adjustments and exclusions, but states apply their own rates, personal exemption, standard deduction and miscellaneous deductions.

Federal AGI Plus Adoption of Most Itemized Deductions - same as above, except state adopts many or most federal itemized deductions which makes this category almost identical to federal taxable income category.

SOURCE: ACIR compilations based on Federation of Tax Administrators, *Tax Administrators News*, December 1986, Washington, DC. For a very detailed examination of federal-state tax linkages see ACIR, *Preliminary Estimates of the Effect of the 1986 Federal Tax Reform Act on State Personal Income Tax Liabilities*, Appendix A, December 1986. Update of date of conformity to federal code from Commerce Clearing House, *State Tax Review*, through April 1987 (GA, WV, ID).

Table 53

STATE INDIVIDUAL INCOME TAXES: EXCLUSIONS AND ADJUSTMENTS TO INCOME, TAX YEAR 1986

State	Interest Income	Dividend Income	Capital Gains	Pensions	Social Security Benefits	Unemployment Benefits	Lottery Winnings	Moving Expenses	Employee Business Expenses	Individual Retirement Accounts	Married Couple "Deduction"	Combined/ Separate Returns Allowed?
Alabama	All	All	All	All	Exempt	Exempt	All	In State	Fed Amt	Fed Amt	No	No
Alaska						No Tax						
Arizona	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	In State	Fed Amt	Fed Amt	No	JS
Arkansas	\$150	All	All	\$6k each	Exempt	Exempt	All	Fed Amt	Fed Amt	Fed Amt	No	Yes
California	All	All	35%/50%	All	Exempt	Exempt	CA Exempt	In State	Fed Amt	\$1500	No	JS
Colorado	\$200/\$400	\$200/\$400	60%	\$20k each	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	No	No	No	No	Yes
Connecticut	All	All	60%					Very Limited Tax				
Delaware	All	\$100/\$200	60%	\$2k each	Exempt	\$12k/\$18k (50%)	DE Exempt	Fed Amt	Fed Amt	Fed Amt	Fed Amt	Yes
Washington	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	DC Exempt	Fed Amt	Fed Amt	Fed Amt	No	Yes
Florida						No Tax						
Georgia	All	\$100/\$200	60%	\$4k each	Exempt	\$20k/\$25k (50%)	All	Fed Amt	Fed Amt	\$1,500	No	No
Hawaii	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	In State	Fed Amt	Fed Amt	No	JS
Idaho	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Illinois	All	All	All	None	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	n.a.
Indiana	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	n.a.
Iowa	All	\$100/\$200	60%	All	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	Yes
Kansas	All	\$100/\$200	60%	All	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Kentucky	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	Yes
Louisiana	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Maine	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	ME Exempt	Fed Amt	Fed Amt	Fed Amt	Fed Amt	JS
Maryland	All	All	60%	\$8.6k each	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	Yes
Massachusetts	\$100/\$200	All	50%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	No	No	n.a.
Michigan	All	\$100/\$200	60%	\$7.5k/\$10k	Exempt	\$12k/\$18k (50%)	MI Exempt	Fed Amt	Fed Amt	Fed Amt	No	n.a.
Minnesota	All	\$100/\$200	60%	\$11k	\$24k/\$32k (50%)	Exempt	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Mississippi	All	All	All	\$5k each	Exempt	\$12k/\$18k (50%)	All	In State	Fed Amt	Fed Amt	No	Yes
Missouri	All	\$100/\$200	60%	All	\$24k/\$32k (50%)	\$12k/\$18k (50%)	Exempt	Fed Amt	Fed Amt	Fed Amt	Fed Amt	Yes
Montana	All	\$100/\$200	60%	All	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	In State	Fed Amt	Fed Amt	Fed Amt	Yes
Nebraska												
Nevada						No Tax						
New Hampshire	All	All						Very Limited Tax				
New Jersey	All	All	All	\$7.5k/\$10k	Exempt	Exempt	NJ Exempt	No	No	No	No	No
New Mexico	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
New York	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	Yes
North Carolina	All	All	All	All	Exempt	All	All	In State	Fed Amt	Fed Amt	No	Yes
North Dakota	All	\$100/\$200	60%	All	\$25k/\$32k (50%)	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Ohio	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	JS
Oklahoma	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	No
Oregon	\$200/\$400	\$200/\$400	60%	All	Exempt	\$12k/\$18k (50%)	OR Exempt	Fed Amt	Fed Amt	Fed Amt	No	JS
Pennsylvania	All	All	All	Exempt	Exempt	Exempt	PA Exempt	Special	Special	No	No	n.a.
Rhode Island												
South Carolina												
South Dakota												
Tennessee	All	All								\$2500	Yes	
Texas												
Utah	All	\$100/\$200	60%	\$6k	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	Fed Amt	JS
Vermont												
Virginia	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	Yes
Washington												
West Virginia	All	\$100/\$200	60%	All	Exempt	\$12k/\$18k (50%)	All	Fed Amt	Fed Amt	Fed Amt	No	JS
Wisconsin	All	\$100/\$200	60%	All	\$24k/\$32k (50%)	\$12k/\$18k (50%)	All	In State	Special	Fed Amt	No	JS
Wyoming												

See "Key to Table" and "Notes" on following pages.

Table 53
KEY TO TABLE 53

[Special Note: Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming do not have a personal income tax; Connecticut, New Hampshire and Tennessee tax only interest and dividend income—subject to various exemptions and exclusions.]

EXCLUSIONS TO INCOME

Interest Income

All Indicates all interest income is subject to taxation (except income from U.S. debt obligations and qualifying "tax exempt" bonds from in-state political entities).

[100] or [100/200] If a state permits certain amounts to be excluded from income, these amounts are indicated in the table. Amounts listed are for single filers [e.g., \$100] or, where permitted, for joint filers [e.g., \$100/\$200].

Dividend Income

All Indicates all dividend income is subject to taxation.

[100] or [100/200] If a state permits certain amounts to be excluded from income, these amounts are indicated in the table. Amounts listed are for single filers [e.g., \$100] or, where permitted, for joint filers [e.g., \$100/\$200].

Capital Gains

All Indicates capital gains are taxed as ordinary income; no exclusion is permitted.

[60%; 35%] If a portion of capital gains is permitted to be excluded from income, the percentage exclusion is noted in brackets. Unless other noted, the first \$125,000 of gain from the sale of a principal residence can be completely excluded (for taxpayers over age 55; a once-in-a-lifetime exclusion, however).

Pensions

All Indicates all pension benefits (in excess of employee lifetime contributions) are taxed as ordinary income; no exclusion applies (aside from the employee's lifetime contributions).

[\$6000] The amount of pension benefits permitted to be excluded from income are indicated in brackets.

Social Security

Exempt Indicates all Social Security benefits are exempt. This means that the taxpayer is permitted to subtract "excess" or "federally taxable" Social Security benefits listed on line 21b of the federal 1040 form from state adjusted gross (or taxable) income.

\$25k/\$32k (50%) Indicates 50% of gross Social Security benefits are taxable for taxpayers with income greater than \$25,000 (single) or \$32,000 (married)—same as federal law for 1986.

Unemployment Compensation

Exempt Indicates all unemployment compensation is exempt. This means the taxpayer is allowed to subtract "excess" or "federally taxable" UE benefits from state adjusted gross (or taxable) income.

\$12k/\$18k (50%) Indicates at least 50% of unemployment benefits are taxable for taxpayers with income greater than \$12,000 (single) or \$18,000 (married)—same as federal law for 1986. If income is high enough, all unemployment benefits are taxable.

Lottery Winnings

All All lottery winnings are taxable.

[PA] Exempt Indicates only in-state lottery winnings are exempt.

ADJUSTMENTS TO INCOME

Moving Expenses

Fed Amt Indicates taxpayers are allowed to subtract the amount of moving expenses claimed on federal moving expenses form for 1986 (or an amount from a state form that closely resembles the federal moving expenses form). This does not necessarily indicate that this state tax provision ties directly to the federal code, however.

In-state Indicates taxpayers are permitted to subtract the moving expenses from state taxable income only if moving within the state or from moving from out-of-state to within the state.

No Adjustment for moving expenses not allowed.

Employee Business Expenses

Fed Amt	Indicates taxpayers are permitted to use the moving expenses claimed on federal employee business expenses form for 1986 (or an amount from a state form that closely resembles the federal moving expenses form). This does not necessarily indicate that this state tax provision ties directly to the federal code, however.
Special	Indicates that the state allows for employee business expenses different from the federal amount.
No	Not permitted

Individual Retirement Accounts

Fed Amt	Indicates taxpayers are allowed to deduct the same amount as on the federal form 1040 for 1986. This does not necessarily indicate that this state tax provision ties automatically to the federal code, however. If a state permits taxpayers to deduct other amounts, these amounts are listed.
No	Deductions for IRA's not permitted.

Married Couple Deduction

Fed Amt	Indicates taxpayers are allowed to subtract amounts from federal Schedule W for 1986 (or an amount from a state form that closely resembles the federal moving expenses form). This does not necessarily indicate that this state tax provision ties directly to the federal code, however.
No	Not allowed. Note, however, this deduction is irrelevant in states that permit married taxpayers to file "combined separate" returns because there is no marriage penalty.

Combined Separate Returns Allowed?

Yes	For states that have graduated rate structures and do not permit the marriage couple deduction (see previous column), a "marriage penalty" can occur if the income of the lower-income spouse is less than the top income tax bracket; in effect, the lower-income spouse is taxed at a marginal rate equal to or greater than the higher-income spouse. To avoid this potential marriage penalty, numerous states permit two-income couples to file "combined separate returns"—where each spouse lists income, deductions, etc. separately on the same tax form. These states are designated "Yes."
JS	States designated "JS" have special "joint rate schedules" for married couples that substantially eliminate any marriage penalty.
N.A.	A marriage penalty does not occur in states that have flat tax rates, hence there is no need for combined separate returns or special tax rates for joint returns.
No	A "no" indicates that two-earner couples may pay a higher tax amount than if they were filing as two unmarried individuals.

(continued on next page)

NOTES TO TABLE 53

Alabama—Can exclude first \$10,000 of benefits received from military retirement system (including U.S. Public Health Service). The following pensions are exempt: Alabama teachers retirement system, state employees retirement system, judicial retirement system, federal civil service retirement system and the federal railroad retirement system.

Arizona—Maximum exclusion on lottery winnings is \$5,000. Exclusion on civil service retirement benefits—maximum is \$2,500 per taxpayer. All benefits from Arizona state retirement system are excluded.

Arkansas—The first \$6,000 of pension income is exempt. All benefits received from Arkansas state retirement system are excluded if retirement occurs by December 31, 1989, after which date only \$6,000 exclusion is allowed.

California—For capital gains, assets held under five years—35% exclusion; assets held over five years—50% exclusion. Pension benefit exclusion is the lesser of the amount contributed or 15% of earned income (\$1,500 for working spouse who is not an active participant in a qualified plan). Can deduct only if not an active participant in a qualified retirement plan.

Colorado—If you took dividend exclusion from federal tax form, must subtract amount from Colorado exclusion amount. Each taxpayer is allowed to exclude the total of social security benefits, pensions and annuities or \$20,000 whichever is less.

Connecticut—For taxpayers over 65 years of age, any capital gain resulting from the sale of residence owned and used five of the eight preceding years is exempt from tax. No limits are imposed on the amount of the capital gain. This is a once-in-a-lifetime exclusion.

Washington, DC—District and federal government retirees who are 62 years of age or older may exclude up to \$3,000 of pension, annuity or survivor benefits.

Georgia—Georgia state retirement benefits are excluded from income. IRA deduction is the lesser of 15% of earned income or \$1,500 and allowed only if you are not covered by another retirement plan. Each taxpayer who has earned income of \$1,200 or less during 1986 and (a) is 62 years of age or older during any part of 1986 or (b) is permanently and totally disabled is eligible for the exclusion of retirement income from any source up to \$4,000 per year. Taxpayers with regular taxable pensions are not subject to the limitation of earned income.

Hawaii—Hawaii public employee retirement systems are exempt.

Idaho—Those persons 65 years of age or over receiving benefits from civil service, fireman, police (Idaho) and military retirement systems can deduct \$9,552/\$14,328.

Indiana—Civil service retirement benefits—can deduct up to \$2,000 (less social security benefits received). Military retirement benefits—can deduct up to \$2,000 also.

Iowa—Benefits received from Iowa state retirement systems are excluded. Civil service benefits, if over 62, can exclude \$5,627—single, \$8,184—joint (less any social security benefits received).

Kansas—Benefits received from civil service annuities and Kansas state retirements systems are excluded.

Kentucky—Benefits received from Kentucky state retirement systems are excluded. Civil service retirement system and military retirement income are allowed an exclusion of \$4,000 per year.

Louisiana—Louisiana state employees retirement and teacher retirement benefits are excluded. Up to \$6,000 exclusion for each person 65 or over with pension income taxable on federal form.

Maryland—Must reduce any pension exclusion amount by any Social Security that is received and must be 65 or over to take the exclusion.

Massachusetts—The \$100/\$200 exclusion on interest is only for interest earned on savings deposits in Massachusetts banks. Allowable business expense is Part 1 only of US Form 2106. Moving expenses are deductible only to the extent of the employer's reimbursement (which, in turn, must be included in gross income).

Michigan—Benefits received from Michigan state retirement systems are excluded.

Minnesota—The pension exclusion can be used provided federally adjusted gross income is \$28,000 or less and you are 65 or over. The age requirement does not apply to policemen or fire fighters.

(continued on next page)

Mississippi—Mississippi Public Employee retirement system benefits are exempt. Moving expenses are only deductible if employment is in the State of Mississippi.

Missouri—Missouri Public Employee retirement system benefits are exempt. Lottery winnings are exempt until July 1, 1988. Thereafter, winnings of \$600 or more are subject to state and local earnings tax.

Montana—If 65 or over can exclude up to \$800 of interest and deduct up to \$360 of private pension plan benefits and up to \$3,600 of federal government retirement plan benefits. Montana Public Employee retirement system benefits are exempt.

New Hampshire—Interest excluded for savings on deposit in credit unions and banks in New Hampshire and Vermont. Dividends received from banks, credit unions, national banks and building and loan associations in New Hampshire are excluded. The exclusion amount for dividends and interest is \$1,200 times the number of exemptions.

New Jersey—Over 55 years of age, lifetime exclusion of \$125,000 on sale of principal residence.

New Mexico—New Mexico Public Employee retirement benefits are exempt. Up to \$3,000 of federal civil service annuity and military retirement income are excluded. Persons 65 or over can exclude up to \$6,000 of income; amount depends on AGI and equals \$6,000 for federal AGI of \$18,000 or less (\$30,000 for married filing joint), declines in \$1,000 increments for AGI over \$18,000 up to \$25,500 (over \$30,000 up to \$45,000 for married filing joint) and is \$0 above \$25,500 (\$45,000 for married filing joint).

New York—New York state pensions are exempt. For other retirement systems for persons over 59-and-one-half can exclude up to \$20,000.

North Carolina—North Carolina state retirement system benefits are exempt.

North Dakota—\$5,000 exclusion for benefits received from U.S. Civil Service retirement system. This must be reduced by any Social Security benefits that are received.

Oklahoma—Oklahoma state retirement system benefits are exempt. \$4,000 may be excluded from U.S. Civil Service retirement benefits.

Oregon—Oregon state retirement system benefits are exempt.

Pennsylvania—As is indicated on the table, capital gains are fully taxable, including all gains derived from the sale of principal residence—regardless of age.

South Carolina—South Carolina state retirement system benefits are exempt. \$3,000 may be excluded on benefits received from U.S. Civil Service retirement system. Age 65 or over can exclude \$3,000 of any other retirement income.

Tennessee—Interest excluded on bonds from State of Tennessee and U.S. government, certificates of deposit and savings accounts represented by passbook. Dividends received from national banks, state banks of Tennessee, savings and loan associations in Tennessee and company credit unions are excluded.

Utah—For pension benefits that are received \$4,800 can be excluded for persons under 65 and \$6,000 for persons 65 and over. Persons 65 or over may include interest and dividends received to reach exclusion amount. Utah state retirement system benefits are exempt.

Vermont—Vermont residents over 65 may exclude the lesser of \$400 or taxable gains on federal form. Vermont state lottery winnings are exempt. This includes winnings in the Tri-State Megabucks (VT, NH, ME).

Virginia—Retirement benefits of Virginia state government, its political subdivisions, and agencies are exempt. For part-year residents of Virginia, moving expenses from federal form 1040, line 24 will be allocated to Virginia only when the move is being made into the state. Moving expenses for part-year residents will not be allowed when the move is made outside of Virginia.

West Virginia—West Virginia state retirement system benefits are exempt.

Wisconsin—Certain amounts for Milwaukee city/county pensioners who retired before 1964 are excludable. Moving expenses are deductible only if the move is in or into the State of Wisconsin. Although the two-earner couple deduction is not permitted, a special married persons credit is provided.

Source: Commerce Clearing House, *State Tax Reporter*, various state volumes, updated continuously.

Table 54
STATE ITEMIZED DEDUCTIONS, TAX YEAR 1986

(Yes = Deductible; see notes)

State	Federal Income Tax	Federal Social Security Taxes	Real Property Tax	State Personal Property Tax	Local General Sales Tax	General Sales Tax	State Income Tax	Local Income Tax	Medical Expenses	Mortgage Interest	Other Interest	Charitable Contributions	Casualty Losses
Alabama	Yes/All	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Alaska	-----No Tax-----												
Arizona	Yes/All	No	Yes	Yes	Yes	Yes	Yes	N.A.	Yes	Yes	Yes	Yes	Yes
Arkansas	No	No	Yes	Yes	Yes	Yes	No	N.A.	Yes	Yes	Yes	Yes	Yes
California	No	No	Yes	Yes	Yes	Yes	No	N.A.	Yes	Yes	Yes	Yes/All	Yes
Colorado	Yes/All	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Connecticut	-----Very Limited Tax-----												
Delaware	\$300/All	No	Yes	Yes	N.A.	N.A.	No	Yes	Yes	Yes	Yes	Yes	Yes
Washington, DC	No	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Florida	-----No Tax-----												
Georgia	No	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Hawaii	No	No	Yes	Yes	Yes	N.A.	Yes	N.A.	Yes	Yes	Yes	Yes/All	Yes
Idaho	No	No	Yes	Yes	Yes	N.A.	No	N.A.	Yes	Yes	Yes	Yes/All	Yes
Illinois	-----No Standard Deductions Allowed-----												
Indiana	-----No Standard Deductions Allowed-----												
Iowa	Yes/All	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes/All	Yes
Kansas	Yes/All	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes/All	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes/All	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maine	No	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Maryland	No	No	Yes	Yes	Yes	N.A.	No	N.A.	Yes	Yes	Yes	Yes	Yes
Massachusetts	No	\$2000/All	No	No	No	No	No	N.A.	Yes	No	No	No	No
Michigan	-----No Standard Deductions Allowed-----												
Minnesota	Yes/All	No	Yes	Yes	Yes	Yes	No	N.A.	Yes	Yes	Yes	Yes	Yes
Mississippi	No	No	Yes	Yes	Yes	N.A.	Yes	N.A.	Yes	Yes	Yes	Yes	Yes
Missouri	Yes/All	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Montana	Yes	No	Yes	Yes	N.A.	N.A.	No	N.A.	Yes	Yes	Yes	Yes	Yes
Nebraska	-----State Tax Calculated as a Percentage of Federal Liability-----												
Nevada	-----No Tax-----												
New Hampshire	-----Very Limited Tax-----												
New Jersey	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No
New Mexico	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New York	No	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
North Carolina	No	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes/All	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Ohio	-----No Standard Deductions Allowed-----												
Oklahoma	Yes/All	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	\$7000/All	No	Yes	Yes	N.A.	N.A.	No	N.A.	Yes	Yes	Yes	Yes	Yes
Pennsylvania	-----No Standard Deductions Allowed-----												
Rhode Island State	-----Tax Calculated as a Percentage of Federal Liability-----												
South Carolina	-----Based on Federal Taxable Income-----												
South Dakota	-----No Tax-----												
Tennessee	-----Very Limited Tax---(No Itemized Deductions Allowed)-----												
Texas	-----No Tax-----												
Utah	Yes/All	No	Yes	Yes	Yes	Yes	No	N.A.	Yes	Yes	Yes	Yes	Yes
Vermont	-----State Tax Calculated as a Percentage of Federal Liability-----												
Virginia	No	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
Washington	-----No Tax-----												
West Virginia	No	No	Yes	Yes	Yes	N.A.	No	No	Yes	Yes	Yes	Yes	Yes
Wisconsin	No	No	No	No	No	No	No	No	-----Special credits apply-----				
Wyoming	-----No Tax-----												

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NOTES TO TABLE 54

Alabama—Medical deductions limited to expenses greater than 3% of adjusted gross income.

Arizona—Renters can take a deduction for the property tax portion of rent payments. (In addition, renters are allowed a credit equal to 5% of the rent or a maximum of \$100.) Medical expenses are deductible, no floor. Dividends are deductible from corporations doing 50% or more of their business in Arizona (can not include any dividends already excluded). Federal tax liability is deductible.

Arkansas—Medical deduction limited to expenses greater than 5% of adjusted income. Charitable contributions such as blood donations and art and literary contributions are deductible.

California—Medical, sales tax, and casualty deductions are taken from the federal schedules. Adoption deduction limited to expenses greater than 3% of adjusted gross income.

Colorado—All deductions are the same as on federal schedules except for state and local income taxes which are not deductible. Federal tax liability is deductible.

Delaware—Federal tax liability deduction limited to \$300 single, \$600 joint; this is available to all taxpayers. All other deductions are the same as on federal schedules except for state income tax which is not deductible.

Washington, DC—Same as for federal schedules except for state and local income tax of which is not deductible. For taxation purposes, Washington, DC, is considered to be a state.

Georgia—Deduction for medicine and drugs is limited to expenses greater than 1% of modified adjusted gross income; all other medical deductions are limited to expenses greater than 3%. Other deductions are the same as federal schedules except for state income tax which is not deductible and casualty and theft losses which has a floor amount of \$100.

Hawaii—Deductions are the same as on the federal schedules.

Idaho—Deductions are the same as on the federal schedules except for state income tax which is not deductible.

Illinois—No "typical" standard deductions except for property tax (no zero-bracket).

Indiana—Allows deductions for sales taxes due on out-of-state purchases. Allows a renters deduction of \$1,500 maximum and a \$1,000 maximum on insulation (material and labor). No itemized deductions (no zero-bracket).

Iowa—Deductions are the same as on federal schedules except for Iowa income tax which is not deductible. There are additional deductions allowable for mileage for charitable purposes, care of a disabled relative, and adoption expenses. Filers taking standard deduction can take the deduction for charitable contributions.

Kansas—All unreimbursed medical, dental and drug expenses in excess of \$50, social security tax, self-employment tax, and state and local gas tax are deductible by itemizing taxpayers only. Federal deductions subject to slight modification: if Kansas state adjusted gross income is less than federal adjusted gross income, take percent and apply to federal tax liability (mostly pension benefits subtracted from federal adjusted gross income is used to obtain Kansas state adjusted gross income). Federal tax on these benefits (which are not subject to Kansas state tax) is not deductible. The casualty loss deduction is permitted for losses in excess of \$100.

Kentucky—Allows all taxpayers charitable contribution deductions. Benefits from several state pensions systems are exempt from state taxation even though such benefits may be taxable under federal tax law.

Louisiana—Same deductions as allowed on federal schedules up to and including federal form 1040 line 35, adjusted gross income less excess deductions. Full deduction allowed for federal income tax paid. Allows \$100 credits for deafness, loss of limb, mental incapacity, and blindness. Also allows federal credits for child care, elderly, energy, political contributions and other credits up to a maximum of \$25.

Maine—Federal optional sales tax table allows state tax paid on purchase of electricity of 750 KWH or more per month to be deducted. This carries through to state income tax (implicit).

Massachusetts—Allows deduction (limited to \$2,000 per taxpayer) for social security tax or contribution to Massachusetts retirement system; \$600 for each child under 12 years of age or federal child care expenses; 50% on rent paid up to \$2,500; and adoption fees. Medical deduction is same as on federal schedule. Deductions limited to \$2,000 per taxpayer. [No itemized deductions, all taxpayers can take the deductions listed above.]

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Michigan—No deductions, however, credits are provided as follows: property tax credit, heating, solar and farmland preservation credits.

Minnesota—Only those taxpayers taking itemized deductions may deduct school expenses: tuition, transportation and non-religious textbooks and rental fees for musical instruments for children in public or private schools (nonprofit), grades K through 12. Deductions are also allowed for children attending schools in surrounding states as long as you are a resident of Minnesota. There are two tax rate schedules available to taxpayers. One schedule (with lower rates) does not permit federal tax liability to be subtracted from state taxable income; the second (with higher rates) does. Taxpayers can choose the schedule that minimizes their tax liability.

Missouri—Can deduct social security tax, railroad retirement tax and self employment tax paid only if you itemize deductions. All taxpayers may deduct their federal tax liability. Local income tax can be deducted only if you itemize.

Montana—Taxpayers itemizing may deduct sales taxes (there is no sales tax in Montana so this would only include out-of-state purchases). Only taxpayers itemizing may deduct federal tax liability.

Nebraska—All deductions are implicit because the state tax paid is a percent of federal tax liability (which permits most of the listed deductions).

New Jersey—May deduct residential property tax or a portion of rent paid on principal residence. Minimum amount for homeowners for income \$20,000 or less is \$3,250; for greater than \$20,000 but less than \$50,000 is \$2,600; and for over \$50,000 is \$1,857. For renters the minimum is \$1,750, \$1,400, and \$1,000 respectively. May deduct medical expenses in excess of 2% of adjusted gross income. No itemized deductions per se in that all taxpayers may take these deductions; no zero bracket amount exists.

New Mexico—Federal itemized deductions less state standard deduction amount is allowed. There are special deductions for day care credit, energy credits, property tax credits and low income comprehensive tax credits.

North Dakota—Federal tax liability is deductible (with minor exception for federal credits allowed). There is a second (short) form available for taxpayers. State taxpayers pay 10.5% of federal tax liability and all federal deductions are implicit.

Ohio—No itemized deductions allowed, only adjustments to income.

Oklahoma—Deductions are the same as on federal schedules. Two tax rate schedules are available—one allowing federal tax deductions and one not. Taxpayers may choose the one that results in the least amount of tax to be paid. Federal tax liability may be deducted for taxpayers using appropriate rate schedule.

Oregon—Taxpayers use federal deductions (less state income tax). Deduction of federal tax liability is available to all taxpayers. Maximum federal tax deduction limited to \$7,000 (\$3,500 separately).

Pennsylvania—Generally does not allow "typical" itemized deductions. Several deductions are allowed for eligible taxpayers; allowable business expenses, moving expenses, educational expenses, office at home expenses, union dues, work clothes and uniforms expense, small tools expense and license fees. Tax forgiveness allowed for low-income taxpayers under special provisions.

Rhode Island—Tax based on federal tax liability. Adjustments available for taxpayers in a small number of special cases (e.g. out-of-state bonds) less self employment tax. All deductions are implicit because the state tax paid is a percent of federal tax liability, (which permits most of the listed deductions.)

South Carolina—No state or local income tax deductions allowed. Other deductions same as on federal schedules.

Utah—Same deductions as on federal schedules except for state income tax which is not deductible. Federal tax liability is deductible after credits less self-employment taxes. Adoption expenses are allowed for all taxpayers.

Virginia—Deductions are the same as on federal schedule A line 24 less state and local income taxes.

West Virginia—Deductions are the same as on federal schedule A line 24 less state and local income taxes.

Wisconsin—Political contributions may be deducted, \$100 per taxpayer, \$200 per couple. Allowable property tax credit of 10% for owners, and 2% for renters. Taxpayers are granted a 5% credit for certain interest, medical and adoption expenses and charitable contributions.

Source: Commerce Clearing House, *State Tax Reporter*, various state volumes, updated continuously.

Table 55
**LOCAL GOVERNMENT UNITS WITH INCOME TAXES,
 SELECTED YEARS 1976-86**

State	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1981</u>	<u>1979</u>	<u>1976</u>
Alabama						
Cities	10	10	8	5	5	6
Delaware						
Cities (Wilmington)	1	1	1	1	1	1
Indiana						
Counties	45	44	43	38	37	38
Iowa						
School Districts	61	57	57	26	21	3
Kentucky						
Cities	78	67	61	59	59	59
Counties	14	11	9	8	8	
Maryland						
Counties	24	24	24	24	24	24
Michigan						
Cities	17	16	16	16	16	16
Missouri						
Cities (Kansas City and St. Louis)	2	2	2	2	2	2
New York						
Cities (New York City and Yonkers)	2	2	2	1	1	1
Ohio						
Cities	480	467	460	n.a.	417	385
School Districts	6	6	6	n.a.	0	0
Pennsylvania						
Cities, Boroughs, Towns, Townships, and School Districts	2,777e	2,758e	2,644e	n.a.	2,585e	2,553e
TOTAL (excluding Pennsylvania)	740	707	688	n.a.	597	535
TOTAL (including Pennsylvania)	3,517e	3,465e	3,332e	n.a.	3,182e	3,088e

e—Estimate.

Source: ACIR staff compilations based on *State Tax Guide*, Commerce Clearinghouse.

LOCAL GOVERNMENT INCOME TAX RATES FOR SELECTED CITIES AND COUNTIES, BY STATE, 1986

(in percentages)

State	City Name (county)	City Tax Rate		County Tax Rate		Income Tax Based On—
		Resident	Non-resident	Resident	Non-resident	
Alabama	Auburn (Lee)	1.0	1.0			Salaries, wages, commission and other compensation earned in taxing cities.
	Birmingham (Jefferson)	1.0	1.0			
	Gadsden (Etowah)	2.0	2.0			
Delaware	Wilmington (New Castle)	1.25	1.25			Salaries, wages, commission and other compensation earned in taxing cities.
Indiana	Elkart (Elkart)			1.0	0.25	County adjusted gross income.
	La Porte (La Porte)			1.0	0.25	
Iowa	(school districts)					Local income tax liability equals percentages at left multiplied by state income tax liability. Local tax is actually a school district tax levied on residents of the particular school district.
	CAL Community	6.75				
	Klemme Community	10.00				
	Lincoln-Central	8.25				
	Meservey-Thornton	8.00				
	Stratford Community	6.00				
	Woden-Crystal Lake	8.75				
Kentucky	Covington (Kenton)	2.5	2.5	0.5	0.5	Salaries, wages, commission and other compensation earned in the taxing cities and counties. City and county taxes do not overlap.
	Frankfort (Franklin)	1.0	1.0	1.0	1.0	
	Lexington (Fayette)			2.0	2.0	
	Louisville (Jefferson)	2.2	1.45	2.2	1.45	
Maryland	Annapolis (Anne Arundel)			50.0	0	Fifty percent of state income tax liability. All state residents pay a county tax ranging from 20-50% of state income tax liability. The vast majority of taxpayers pay at the 50% rate. In effect, the local rate translates into 2.5% of adjusted gross income greater than \$3,000.
	Baltimore (city as well as Baltimore county)			50.0	0	
	Bowie (Prince Georges)			50.0	0	
	Rockville (Montgomery)			50.0	0	
	Hagerstown (Washington)			50.0	0	
Michigan	Detroit (Wayne)	3.0	1.5			All earned income in taxing cities.
	Flint (Genessee)	1.0	0.5			
	Grand Rapids (Kent)	1.0	0.5			
	Lansing (Ingham)	1.0	0.5			
Missouri	Kansas City (Jackson)	1.0	1.0			Salaries, wages, commissions and other compensation earned in taxing cities.
	St. Louis City	1.0	1.0			
New York	New York City	0.9-4.3	0.45			NYC: City income tax for residents ranges from 0.9% of the first \$1,000 of state taxable income to 4.3% over \$25,000; tax on nonresidents equals 0.45% of earned income. Yonkers: Residents pay 15% of state tax liability (after property tax credit); nonresidents pay 0.5% of earned income.
	Yonkers (Westchester)	15	0.5			

(continued on next page)

Table 56 (cont.)

**LOCAL GOVERNMENT INCOME TAX RATES FOR
SELECTED CITIES AND COUNTIES, BY STATE, 1986**
(in percentages)

<u>State</u>	<u>City Name (County)</u>	<u>City Tax Rate</u>		<u>County Tax Rate</u>		<u>Income Tax Based On</u>
		<u>Resident</u>	<u>Non-resident</u>	<u>Resident</u>	<u>Non-resident</u>	
Ohio	Akron (Summit)	2.0	2.0			Salaries, wages, commission and other compensation earned in taxing cities.
	Cincinnati (Hamilton)	2.0	2.0			
	Cleveland (Cuyahoga)	2.0	2.0			
	Columbus (Franklin)	2.0	2.0			
	Dayton (Montgomery)	2.25	2.25			
	Toledo (Lucas)	2.25	2.25			
	Youngstown (Mahoning)	2.0	2.0			
	School Districts					School district taxes are in addition to other local government income taxes.
	Anna (Shelby)	0.5	0			
	Arlington (Hancock)	0.75	0			
	Bradford (Miami)	1.0	0			
	Licking Valley (Licking)	0.75	0			
	McComb (Hancock)	1.0	0			
	West-Liberty Salem (Champaign)	0.5	0			
Pennsylvania	Allentown (Lehigh)	1.0	1.0			Salaries, wages, commissions and other income earned in the tax ing cities.
	Erie (Erie)	1.0	1.0			
	Philadelphia (no county)	4.96	4.3125			
	Pittsburgh (Allegheny)	2.125	1.0			
	Reading (Berks)	1.0	1.0			
	Scranton (Lackawanna)	2.2	1.0			
	School Districts					
	Philadelphia (no county)	4.96a				
Pittsburgh (Allegheny)	1.875b					
<p>Taxes are imposed on the total payroll of employers in the following cities at the rates listed. Many public finance analysts believe that the burden of these taxes is shifted to the employees.</p>						
California	Los Angeles	0.75%				
	San Francisco	1.50%				
New Jersey	Newark	0.75%				
Oregon	Clackamas, Multnomah and Washington counties [Portland area]	0.60%				

Source: Commerce Clearing House, *State Tax Reporter* (various volumes), December 1986.

STATE CORPORATE INCOME TAX RATES FOR TAX YEAR 1986 (As of October 1986)

State	Net Income	Marginal Rate (percent)	Income Tax De- ductible	Federal Used as State Tax Base	Federal Income Allows Federal ACRS	Special Rates or Features
Alabama	.....	5	Yes	No	Yes	
Alaska	First \$10,000	1	No	Yes	Yes	Decoupled from ACRS only for the oil and gas industry which account for about 90% of the state's corporate tax revenues.
	\$10,000-\$20,000	2				
	\$20,000-\$30,000	3				
	\$30,000-\$40,000	4				
	\$40,000-\$50,000	5				
	\$50,000-\$60,000	6				
	\$60,000-\$70,000	7				
	\$70,000-\$80,000	8				
	\$80,000-\$90,000	9				
	Over \$90,000	9.4				
Arizona	First \$1,000	2.5	Yes	Yes	Yes	
	\$1,000-\$2,000	4				
	\$2,000-\$3,000	5				
	\$3,000-\$4,000	6.5				
	\$4,000-\$5,000	8				
	\$5,000-\$6,000	9				
	Over \$6,000	10.5				
Arkansas	First \$3,000	1	No	No	Yes	
	\$3,000-\$6,000	2				
	\$6,000-\$11,000	3				
	\$11,000-\$25,000	5				
	Over \$25,000	6				
California	—	9.6	No	No	No	Financial corporations other than banks are allowed a limited offset for personal property taxes and license fees. Minimum tax, \$200. Presently using pre-1981 depreciation rules.
Colorado	—	6	No	Yes	Yes	
Connecticut	—	11.5	No	Yes	Yes	Permits the option of using pre-1981 depreciation rules or adding back to taxable income a small percentage of ACRS deductions. To the extent they exceed the net income tax, the greater of the following taxes is imposed: 3.1 mills/dollar (minimum, \$100; maximum, \$100,000) of capital stock and surplus, or 5% of 50% of net income allocated to CT plus compensation paid to officers and shareholders owning over 1% of the company's stock.
Delaware	—	8.7	No	Yes	Yes	
Washington, DC	—	10	No	Yes	Yes	A 5% surtax is imposed.
Florida	—	5.5	No	Yes	Yes	Permits the option of using pre-1981 depreciation rules or adding back to taxable income a small percentage of ACRS deductions.
Georgia	—	6	No	Yes	No	
Hawaii	First \$25,000	5.85	No	Yes	Yes	
	Over \$25,000	6.435				
	Capital gains	3.08				
	Financial Institutions	11.7				
Idaho	—	7.7	No	Yes	Yes	Minimum tax, \$20. Additional \$10 tax on each corporation filing a return and having gross income during the tax year.
Illinois	—	4	No	Yes	Yes	Additional 2.5% personal property replacement tax imposed.
Indiana	Corporate income tax	3	No	Yes	Yes	Domestic and interstate corporations pay a tax of 3% of AGI from sources within IN. A supplemental net income tax is imposed on corporations, banks, trust companies, savings associations and domestic insurers at 4%. (Corporate income tax is credited against this tax).
	Supplemental Net Income	4				

(continued on next page)

Table 57 (cont.)
STATE CORPORATE INCOME TAX RATES FOR TAX YEAR 1986
 (As of October 1986)

<u>State</u>	<u>Net Income</u>	<u>Marginal Rate (percent)</u>	<u>Income Tax De-ductible</u>	<u>Federal Used as State Tax Base</u>	<u>Federal Income Allows Federal ACRS</u>	<u>Special Rates or Features</u>
Iowa	First \$25,000	6	Yes	Yes	Yes	The financial institutions franchise tax is 5% of taxable net income.
	\$25,000-\$100,000	8				
	\$100,000-\$250,000	10				
	Over \$250,000	12				
Kansas	—	4.5	No	Yes	Yes	A 2.25% surtax is imposed on taxable income in excess of \$25,000. Banks, 4.25% of net income plus 2.125% surtax on net income over \$25,000.
Kentucky	First \$25,000	3	No	Yes	No	
	\$25,000-\$50,000	4				
	\$50,000-\$100,000	5				
	\$100,000-\$250,000	6				
	Over \$250,000	7.25				
Louisiana	First \$25,000	4	Yes	No	Yes	
	\$25,000-\$50,000	5				
	\$50,000-\$100,000	6				
	\$100,000-\$200,000	7				
	Over \$200,000	8				
Maine	First \$25,000	3.5	No	Yes	Yes	Financial institutions, 1% of federal net income plus 8 cents per \$1,000 of year-end assets.
	\$25,000-\$75,000	7.93				
	\$75,000-\$250,000	8.33				
	Over \$250,000	8.93				
Maryland	—	7	No	Yes	Yes	Financial institutions, 7% of net earnings allowable to Maryland.
Massachusetts	—	8.33	No	Yes	Yes	Corporations pay an excise tax equal to the greater of the following: (1) \$2.60 (includes surtax) per \$1,000 of value of MA tangible property not taxed locally or net worth allocated to MA, plus 8.33% (excludes surtax) of net income; or (2) \$228 (includes surtax), whichever is greater. A surtax of 14% is imposed.
Michigan	—	2.35	No	Yes	Yes	State uses a Single Business Tax rather than a corporate income tax (which operates similar to a value-added tax). The 2.35% rate is applied to federal taxable income with adjustments. Other non-federal components are also used in the tax base. The first \$40,000 of the tax base is exempt.
Minnesota	First \$25,000	6	No	No	Yes	80% of ACRS is allowed for 3, 5, and 10-year property and 15-year public utility property, and 60% for 15-year real property.
	Over \$25,000	12				
Mississippi	First \$5,000	3	No	No	Yes	
	\$5,000-\$10,000	4				
	Over \$10,000	5				
Missouri	—	5	Yes	Yes	Yes	Banks, trust companies and credit institutions, 7% of Missouri net income.
Montana	—	6.75	No	Yes	Yes	Minimum tax, \$50, except \$10 for small business corporations.
Nebraska	First \$50,000	4.75	No	Yes	Yes	
	Over \$50,000	6.65				
Nevada	No tax					
New Hampshire	—	8.25	No	Yes	Yes	8.25% of taxable business profits of organizations having business income over \$12,000.
New Jersey	—	9	No	Yes	No	Corporations pay a tax of 9% if allocated net income plus additional mill levy on allocated net worth. A 7.25% corporation income tax is imposed on net income from NJ other than those subject to or exempt from the general income tax.
New Mexico	First \$500,000	4.8	No	Yes	Yes	
	Second \$500,000	6.4				
	Over \$1 million	7.6				

(continued on next page)

STATE CORPORATE INCOME TAX RATES FOR TAX YEAR 1986

(As of October 1986)

State	Net Income	Marginal Rate (percent)	Income Tax Deductible	Federal Used as State Tax Base	Federal Income Allows Federal ACRS	Special Rates or Features
New York	—	10	No	Yes	Yes	Corporations are subject to a 10% tax on net income or a tax on 3 alternative bases, whichever produces the greatest tax. A 10% tax is imposed on unrelated business income, with modifications, of taxpayers subject to the federal tax on unrelated business income. Minimum tax, \$250. Surcharge imposed in Metropolitan Commuter Transportation District. New York City corporation income tax is additional.
North Carolina	—	6	No	Yes	Yes	
North Dakota	First \$3,000	3	Yes	Yes	Yes	ACRS deduction cannot exceed 75% for 1983, and 85% for 1984 and 1985. One-half of the amount not allowed as a deduction is allowed as a deduction in a specified future year. Banks, trust companies and associations, 5% of North Dakota building/savings and loan net income.
	\$3,000-\$8,000	4.5				
	\$8,000-\$20,000	6				
	\$20,000-\$30,000	7.5				
	\$30,000-\$50,000	9				
	Over \$50,000	10.5				
Ohio	First \$25,000	5.1	No	Yes	Yes	Minimum tax, \$50. If the tax based on net income exceeds the alternative tax, then a surtax is imposed until tax year 1987 when a 2.7% surtax is imposed. No surtax after 1987. For ACRS, taxpayer must add 25% of the amount by which the corporation's federal taxable income was reduced by ACRS depreciation, but a deduction of 20% of such addition is allowed in each of the five ensuing tax years. For tax years 1984 & 1985, financial institutions are subject to an additional tax.
	Over \$25,000	9.2				
	or 5.82 mills multiplied by value of stock, whichever is greater					
Oklahoma	—	5	No	Yes	Yes	
Oregon	—	7.5	No	Yes	Yes	Minimum tax, \$10.
Pennsylvania	—	9.5	No	Yes	Yes	Rate drops to 8.5% in 1987 and thereafter.
Rhode Island	—	8	No	Yes	Yes	
	or \$.40 per \$100 of net worth, whichever is greater					
South Carolina	—	6	No	Yes	Yes	Banks, 4.5% of SC net income; savings and loan associations, 8% of SC net income.
South Dakota	No tax					Banks and financial institutions, 6% of federal taxable income with modifications minimum, \$200 per authorized business location.
Tennessee	—	6	No	Yes	Yes	Corporations are also subject to the 6% tax on dividends and interest.
Texas	No tax					
Utah	.....	5	No	No	Yes	Minimum tax, \$100. A 4% surtax is imposed.
Vermont	First \$10,000	6	No	Yes	Yes	Minimum tax, \$75. For tax years beginning on or after January 1, 1988, the tax rates range between 5.5% and 8.25%.
	\$10,000-\$25,000	7.2				
	\$25,000-\$250,000	8.4				
	Over \$250,000	9				
Virginia	—	6	No	Yes	Yes	
Washington	No tax					
West Virginia	Under \$50,000	6	No	Yes	Yes	On July 1, 1987 the tax rate is 9.75% of taxable income; beginning July 1, 1988, the rate is reduced by 0.15% per year for 5 successive years, such rate to be 9% on and after July 1, 1992.
	Over \$50,000	7				
Wisconsin	—	7.9	No	No	Yes	
Wyoming	No tax					

Source: Commerce Clearing House, *State Tax Guide*; CCH, *State Tax Reporter*, December 9, 1986.

Table 58
MAJOR FEATURES OF STATE SALES TAX
 (effective January 1987)

State and Region	Tax Rate	States Exempting				States Granting Related Income Tax Credit	Degree of Taxation of Services ¹
		Food	Pre- scrip- tion Drugs	Consumer Electric and Gas Utilities	Clothing		
U.S. Median Rate	4.75% ²	29	44	32	6	8	
New England							
Connecticut	7.5	X	X	X	X*		4
Maine	5	X	X	X*			5
Massachusetts	5	X	X	X	X*		5
New Hampshire			- NO STATE SALES TAX -				
Rhode Island	6	X	X	X	X*		5
Vermont	4*	X	X	X		X	5
Mideast							
Delaware			- NO STATE SALES TAX -				
Washington, DC	6	X	X				3
Maryland	5	X	X	X*			3
New Jersey	6	X	X	X	X		3
+New York	4	X	X	X			3
Pennsylvania	6	X	X	X	X		3
Great Lakes							
+Illinois	5	X	X				5
Indiana	5	X	X				5
Michigan	4	X	X				5
+Ohio	5	X	X	X			3
+Wisconsin	5	X	X	X*			3
Plains							
+Iowa	4	X	X				2
+Kansas	4		X	X		X*	3
+Minnesota	6	X	X	X*	X		5
+Missouri	4.225*		X	X			5
+Nebraska	4	X	X				5
+North Dakota	5*	X	X	X			5
+South Dakota	4		X			X*	1
Southeast							
+Alabama	4		X				5
+Arkansas	4		X	X*			3
+Florida	5	X	X	X			1
+Georgia	3		X				5
+Kentucky	5	X	X	X			5
+Louisiana	4	X	X	X			3
Mississippi	6		X				3
+North Carolina	3	*	X	X			4
South Carolina	5		X	X		X*	4
+Tennessee	5.5		X	X			3
+Virginia	3.5		X	X			5
West Virginia	5	X	X	X			2
Southwest							
+Arizona	5	X	X				4
+New Mexico	4.75	*	*			X	1
+Oklahoma	3.25		X	X			5
+Texas	5.25	X	X	X			3
Rocky Mountain							
+Colorado	3	X	X	X			5
+Idaho	5		X	X		X	5
Montana			- NO STATE SALES TAX -				
+Utah	4.5938*		X	X*			3
+Wyoming	3		X			X*	3
Far West							
+California	4.75	X	X	X			5
+Nevada	5.75*	X	X	X			5
Oregon			- NO STATE SALES TAX -				
+Washington	6.5	X	X	X			2
+Alaska			- NO STATE SALES TAX -				
Hawaii	4	*	*			X	1

+ Additional local sales tax rates may be additional. See Table 61 for local rates.

*See notes on next page.

MAJOR FEATURES OF STATE SALES TAX

Notes

Arkansas:	Exempts the first 500 kilowatt hours of electricity per month for residential customers whose income is not more than \$12,000 per year.
Connecticut:	Clothing less than \$75 is exempt.
Hawaii:	Although Hawaii does not exempt food and prescription drugs from the general sales tax, a tax credit is granted on the state income tax to help offset the sales tax (and other excise taxes). This credit is available to taxpayers earning \$20,000 or less.
Idaho:	Rate is scheduled to be decreased to 4% on July 1, 1987.
Kansas:	Related income tax credit allowed for senior citizens depending on income level.
Maine:	The first 750 KWH per month is exempt.
Maryland:	Residential electricity bills are exempt from sales tax, but natural gas bills are not.
Massachusetts:	Sales tax applies if an item of clothing is over \$175.
Minnesota:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November–April.
Missouri:	The sales tax will decrease 1/10 of 1% in June 1990.
New Mexico:	Although New Mexico does not exempt food and prescription drugs from the general sales tax, a tax credit (refundable if no tax is due) is available to taxpayers with modified gross income less than \$10,000—this to offset the sales tax on food and prescription drugs.
Nevada:	The state has a mandatory 3.75% county sales tax, which in practice gives the state a sales tax rate of 5.75%.
North Carolina:	Food purchased with food stamps is exempt. There is a non-refundable credit on the personal income tax to help offset the sales tax on food purchases. The credit ranges from \$15 to \$25 depending on income level. The credit is not available to taxpayers with taxable income greater than \$15,000.
North Dakota:	Rate will increase to 5.5% on July 1, 1987.
Rhode Island:	Sales tax applies for sports clothing.
South Carolina:	Adopted a \$12.50 income tax credit to help offset the one percent sales tax increase passed in 1984.
South Dakota:	Related income tax credit allowed for senior citizens depending on income level.
Texas:	Rate is scheduled to be decreased to 4.125% on September 1, 1987.
Utah:	Rate increased to 5.0938% on April 1, 1987. Utility sales tax rate on gas, electricity, heat, coal, fuel oil or other fuels for residential use is 2.0938% (2% effective January 1, 1990).
Vermont:	The 4.0% tax rate decreases to 3.0% on July 1, 1987.
Wisconsin:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November–April.
Wyoming:	Related income tax credit allowed for senior citizens depending on income level.

¹Degree of state taxation of professional and personal services other than utilities, admissions, and transient accommodations is divided into five (5) categories:

1. General taxation of most services (includes most professional and personal services);
2. Broad taxation of services (may include taxation of repairs; investment counseling; bank service charges; barber and beauty shops; carpentry; laundry and cleaning; photography; rentals; interior decorating; printing; packing; parking; and bookkeeping and collection services);
3. Substantial taxation of services (may include taxation of repair services; bookkeeping and collection services; laundry and drycleaning; cable T.V.; parking; and landscaping);
4. Narrow taxation of services; (may include taxation of advertising selected business services, and laundry and dry cleaning); and
5. No (or little) taxation of services.

²Given the nature of the data, a "clean" median does not exist. Of the 46 states with sales taxes, 25 states have rates above 4.75%, 19 states have rates below 4.75%, with two states having a rate of 4.75%. The mode is 5% (14 states).

Sources: ACIR staff compilations of rates, food and drug exemption information as of January 1, 1987, based on Commerce Clearing House, *State Tax Guide*. Remaining exemption data from John F. Due and John L. Mikesell, *Sales Taxation: State and Local Structure and Administration*, Johns Hopkins University Press, 1983, as updated in the *Washington Post*, May 3, 1987, p. H-3.

Table 59
**STATE GENERAL SALES TAX RATES, IN PERCENT,
AS OF JULY 1 OF EACH YEAR**
(does not include local taxes)

<u>Region State</u>	<u>1987*</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1982</u>	<u>1980</u>	<u>1978</u>
U.S. Median	5.0%	5.0%	4.75%	4.75%	4.0%	4.0%	4.0%
New England							
Connecticut	7.5	7.5	7.5	7.5	7.5	7.5	7.0
Maine	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Massachusetts	5.0	5.0	5.0	5.0	5.0	5.0	5.0
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Vermont	4.0 ¹	4.0	4.0	4.0	4.0	3.0	3.0
Mideast							
Delaware	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington, DC	6.0	6.0	6.0	6.0	6.0	5.0	5.0
Maryland	5.0	5.0	5.0	5.0	5.0	5.0	5.0
New Jersey	6.0	6.0	6.0	6.0	5.0	5.0	5.0
New York	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Pennsylvania	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Great Lakes							
Illinois	5.0	5.0	5.0	5.0	4.0	4.0	4.0
Indiana	5.0	5.0	5.0	5.0	4.0	4.0	4.0
Michigan	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Ohio	5.0	5.0	5.0	5.0	5.0	4.0	4.0
Wisconsin	5.0	5.0	5.0	5.0	5.0	4.0	4.0
Plains							
Iowa	4.0	4.0	4.0	4.0	3.0	3.0	3.0
Kansas	4.0	4.0	3.0	3.0	3.0	3.0	3.0
Minnesota	6.0	6.0	6.0	6.0	5.0	4.0	4.0
Missouri	4.225	4.225	4.225	4.125	3.125	3.125	3.125
Nebraska	4.0	3.5	3.5	3.5	3.5	3.0	3.0
North Dakota	5.0 ²	4.0	4.0	4.0	3.0	3.0	3.0
South Dakota	4.0	4.0	4.0	4.0	4.0	5.0	4.0
Southeast							
Alabama	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Arkansas	4.0	4.0	4.0	4.0	3.0	3.0	3.0
Florida	5.0	5.0	5.0	5.0	5.0	4.0	4.0
Georgia	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Kentucky	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Louisiana	4.0	4.0	4.0	4.0	3.0	3.0	3.0
Mississippi	6.0	6.0	6.0	6.0	5.0	5.0	5.0
North Carolina	3.0	3.0	3.0	3.0	3.0	3.0	3.0
South Carolina	5.0	5.0	5.0	5.0	4.0	4.0	3.0
Tennessee	5.5	5.5	5.5	5.5	4.5	4.5	4.5
Virginia	3.5	3.0	3.0	3.0	3.0	3.0	3.0
West Virginia	5.0	5.0	5.0	5.0	5.0	3.0	3.0
Southwest							
Arizona	5.0	5.0	5.0	5.0	4.0	4.0	4.0
New Mexico	4.75	4.75	3.75	3.75	3.5	3.75	3.75
Oklahoma	3.25	3.25	3.25	3.0	2.0	2.0	2.0
Texas	5.25 ²	4.125	4.125	4.0	4.0	4.0	4.0
Rocky Mountain							
Colorado	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Idaho	5.0 ³	5.0	4.0	4.0	3.0	3.0	3.0
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utah	4.5938 ⁶	4.5938	4.625	4.625	4.0	4.0	4.0
Wyoming	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Far West							
California	4.75	4.75	4.75	4.75	4.75	4.75	4.75
Nevada ⁴	5.75 ⁴	5.75 ⁴	5.75 ⁴	5.75 ⁴	5.75 ⁴	3.0	3.0
Oregon	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	6.5	6.5	6.5	6.5	5.4	4.5	4.6
Alaska	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	4.0	4.0	4.0	4.0	4.0	4.0	4.0

*As of January 1, 1987.

¹Rate is scheduled to be decreased to 3% on July 1, 1987.

²Rate is scheduled to be decreased to 4.125% on September 1, 1987.

³Rate is scheduled to be decreased to 4% on July 1, 1987.

⁴Includes state mandated county tax of 3.75%.

⁵Rate will increase to 5.5% on July 1, 1987.

⁶Rate increased to 5.0938% on April 1, 1987.

Source: ACIR staff compilation from Commerce Clearing House, *State Tax Review*. See the following table for local rates, where applicable.

LOCAL GOVERNMENT UNITS WITH SALES TAXES, SELECTED YEARS 1975-86

State, Type of Government	1986	1985	1984	1981	1979	1976	State, Type of Government	1986	1985	1984	1981	1979	1976
Alabama (Total)	374	368	353	321	301	265	New Mexico (Total)	134	124	120	84	99	32
Municipalities	323	318	310	281	270		Municipalities	101	98	98	76	93	
Counties	51	50	43	40	31		Counties	33	26	22	8	6	
Alaska (Total)	97	92	99	92	93	86	New York (Total)	81	85	87	74	70	68
Municipalities	91	85	92	85	86		Municipalities	27	27	29	29	25	
Boroughs	6	7	7	7	7		Counties	53	57	57	45	45	
Arizona (Total)	75	65	70	59	39	--	Transit District	1	1	1	--	--	
Municipalities	74	64	70	59	39	38	North Carolina						
Counties	1	1	--	--	--	--	Counties	100	100	100	99	99	96
Arkansas (Total)	78	79	60	2	1	1	North Dakota						
Municipalities	59	59	44	2	1		Municipalities	3	1	--	--	--	--
Counties	19	20	16	--	--		Ohio (Total)	76	77	65	55	51	33
California (Total)	498	497	497	442	442	455	Counties	74	75	62	52	50	
Municipalities	434	434	434	381	381		Transit District	2	2	3	3	1	
Counties	58	58	58	58	58		Oklahoma (Total)	466	462	447			
Transit District	6	5	5	3	3		Municipalities	452	449	441	398	398	356
Colorado (Total)	222	211	205	183	165	121	Counties	14	13	6	--	--	--
Municipalities	191	181	175	159	144		South Dakota						
Counties	30	29	29	23	20		Municipalities	107	72	82	61	46	18
Transit District	1	1	1	1	1		Tennessee (Total)	105	105	102	105	104	115
Florida**							Municipalities	10	11	8	11	12	
Counties	0	12	--	--	--	--	Counties	95	94	94	94	92	
Georgia (Total)	143	143	133	104	84	16	Texas (Total)	1032	1122	1120	949	946	854
Municipalities	0	0	0	0	3		Municipalities	1026	1117	1117	921	921	
Counties	142	142	132	103	80		Transit District	6	5	3	28	25	
Transit District	1	1	1	1	1		Utah (Total)	248	248	248	n.a.	230	204
Illinois (Total)	1376	1373	1353	1359	1359	1342	Municipalities	219	219	219	n.a.	201	
Municipalities	1272	1269	1249	1256	1256		Counties	29	29	29	29	29	
Counties	102	102	102	102	102		Virginia (Total)	136	136	136	136	136	133
Transit District	2	2	2	1	1		Municipalities	41	41	41	41	41	
Kansas (Total)	168	163	139	40	20	7	Counties	95	95	95	95	95	
Municipalities	108	104	87	35	15		Washington (Total)	305	305	306	302	302	300
Counties	60	59	52	5	5		Municipalities	266	266	267	264	264	
Louisiana (Total)	287	267	253	251	217	183	Counties	39	39	39	38	38	
Municipalities	177	173	158	152	136		Wisconsin						
Parishes	63	41	30	30	21		Counties	2	2	--	--	--	--
School Districts	47	53	65	66	60		Wyoming						
Minnesota							Counties	14	14	15	15	13	5
Municipalities	1	2	2	1	1	1	U.S. Total	6705	6668	6492	5702 ¹	5448	4893
Missouri (Total)	556	528	487	333	215	152	Percentage change from previous year cited	1%	3%	14%	5%	11%	
Municipalities	458	439	406	332	214								
Counties	98	89	81	1	1								
Nebraska													
Municipalities	16	15	12	7	4	--							
Nevada (Total)*	5	2	1	1	13	12							
Municipalities	--	--	--	--	--	1							
Counties	5	2	1	1	12								

*NV—In 1981, the state made the 3.75% county tax mandatory, which in effect raised the state rate and dedicated the tax for special purposes. That same year, authority was granted for counties to levy a transit tax and three counties currently exercise this option.

** FL—Florida counties had sales tax for only 1985.

¹In a small number of states, the exact number of units using the tax in 1981 was not available. Total figure is an estimate.

Source: ACIR staff compilations based on Commerce Clearinghouse, *State Tax Reporter*; and National Conference of State Legislatures, *Legislative Finance Paper #24*, "Local Sales and Income Taxes: How Much Are They Used? Should They Be More Widespread?", Denver, CO, 1982.

Table 61
**COMBINED STATE-LOCAL GENERAL SALES TAX RATES,
 SELECTED CITIES, OCTOBER 1986**

<u>State and Region</u>	<u>City Name (county)</u>	<u>State Tax</u>	<u>County Tax</u>	<u>City Tax</u>	<u>Other Tax</u>	<u>Combined State-Local Sales Tax Rate</u>
New England						
Connecticut	No local general sales taxes	7.5%				7.5%
Maine	No local general sales taxes	5.0				5.0
Massachusetts	No local general sales taxes	5.0				5.0
New Hampshire	No state or local general sales taxes	0.0				0.0
Rhode Island	No local general sales taxes	6.0				6.0
Vermont	No local general sales taxes	4.0				4.0
Mideast						
Delaware	No state or local general sales taxes	0.0				0.0
Washington, DC	(not applicable)	n.a.		6.0		6.0
Maryland	No local general sales taxes	5.0				5.0
New Jersey	No local general sales taxes	6.0				6.0
New York	Albany (Albany)	4.0	3.0			7.0
	Buffalo (Erie)	4.0	4.0			8.0
	New York City	4.0		4.0	.25	8.25
	Rochester (Monroe)	4.0	3.0			7.0
	Syracuse (Onondaga)	4.0	3.0			7.0
	Yonkers (Westchester)	4.0	1.5	2.5	.25	8.25
Pennsylvania	No local general sales tax	6.0				6.0
Great Lakes						
Illinois	Chicago (Cook)	5.0	1.0	1.0	1.0	8.0
	Peoria (Peoria)	5.0	1.25	1.0		7.25
	Rockford (Winnebago)	5.0	1.25	1.0		7.25
	Springfield (Sangamon)	5.0	1.25	1.0		7.25
Indiana	No local general sales tax	5.0				5.0
Michigan	No local general sales tax	4.0				4.0
Ohio	Akron (Summit)	5.0	.5			5.5
	Cincinnati (Hamilton)	5.0	.5			5.5
	Cleveland (Cuyahoga)	5.0	.5		1.0	6.5
	Columbus (Franklin)	5.0	.5			5.5
	Dayton (Montgomery)	5.0	1.0		.5	6.5
	Toledo (Lucas)	5.0	1.0			6.0
	Youngstown (Mahoning)	5.0	.5			5.5
Wisconsin	Barron (Barron)	5.0	.5			5.5
	Madison (Dane)	5.0				5.0
	Menomonie (Dunn)	5.0	.5			5.5
	Milwaukee (Milwaukee)	5.0				5.0
Plains						
Iowa	(see Iowa note)	4.0				4.0
Kansas	Kansas City (Wyandotte)	4.0	1.0	1.0		6.0
	Topeka (Shawnee)	4.0		1.0		5.0
	Wichita (Sedgwick)	4.0	1.0			5.0
Minnesota	Duluth (St. Louis)	6.0		1.0		7.0
	Minneapolis (Hennepin)	6.0				6.0
Missouri	Independence (Jackson)	4.225	.5	1.0		5.725
	Kansas City (Jackson)	4.225	.5	1.0	.5	6.225
	St. Louis City	4.225		1.375	.5	6.100
	Springfield (Greene)	4.225	.5	1.0		5.725
Nebraska	Lincoln (Lancaster)	4.0		1.5		5.5
	Omaha (Douglas)	4.0		1.5		5.5
North Dakota	Grand Forks (Grand Forks)	5.0		1.0		6.0
	Bismarck (Burleigh)	5.0		1.0		6.0
	Minot (Ward)	5.0		1.0		6.0
South Dakota	Sioux Falls (Minnehaha)	4.0		2.0		6.0
	Pierre (Hughes)	4.0		1.0		5.0
Southeast						
Alabama	Birmingham (Jefferson)	4.0	1.0	2.0		7.0
	Huntsville (Madison)	4.0		3.0		7.0
	Mobile (Mobile)	4.0		3.0		7.0
	Montgomery (Montgomery)	4.0	1.0	2.0		7.0
Arkansas	Fayetteville (Washington)	4.0	1.0	1.0		6.0
	Fort Smith (Sebastian)	4.0				4.0
	Little Rock (Pulaski)	4.0	1.0			5.0
	Pine Bluff (Jefferson)	4.0		1.0		5.0
Florida	No local general sales tax	5.0				5.0
Georgia	Atlanta (Fulton)	3.0	1.0		1.0	5.0
	Columbus (Muscogee)	3.0	1.0			4.0
	Macon (Bibb)	3.0	1.0			4.0
	Savannah (Chatham)	3.0	1.0			4.0
Kentucky	No local general sales taxes	5.0				5.0

(continued on next page)

COMBINED STATE-LOCAL GENERAL SALES TAX RATES, SELECTED CITIES, OCTOBER 1986

<u>State and Region</u>	<u>City Name (County)</u>	<u>State Tax</u>	<u>County Tax</u>	<u>City Tax</u>	<u>Other Tax</u>	<u>Combined State-Local Sales Tax Rate</u>
Southeast (cont.)						
Louisiana						
	Baton Rouge (E. Baton Rouge)	4.0	3.0			7.0
	Lafayette (Lafayette)	4.0	1.0	2.0		7.0
	Lake Charles (Calcasieu)	4.0	1.0	1.0		6.0
	Monroe (Ouachita)	4.0	.5	2.5		7.0
	New Orleans (Orleans)	4.0	5.0			9.0
	Shreveport (Caddo)	4.0	1.5	2.0		7.5
Mississippi						
	No local general sales taxes	6.0				6.0
North Carolina						
	Charlotte (Mecklenburg)	3.0	1.5			4.5
	Durham (Durham)	3.0	1.5			4.5
	Greensboro (Guilford)	3.0	2.0			5.0
	Raleigh (Wake)	3.0	2.0			5.0
	Winston-Salem (Forsyth)	3.0	2.0			5.0
South Carolina						
	No local general sales taxes	5.0				5.0
Tennessee						
	Chattanooga (Hamilton)	5.5	1.75			7.25
	Knoxville (Knox)	5.5	1.5			7.0
	Memphis (Shelby)	5.5	2.25			7.75
	Nashville (Davidson)	5.5	2.25			7.75
Virginia						
	Alexandria (No County)	3.5		1.0		4.5
	Newport News (No County)	3.5		1.0		4.5
	Norfolk (No County)	3.5		1.0		4.5
	Richmond (No County)	3.5		1.0		4.5
	Arlington County	3.5	1.0			4.5
	Chesterfield County	3.5	1.0			4.5
	Fairfax County	3.5	1.0			4.5
	Henrico County	3.5	1.0			4.5
	Prince William County	3.5	1.0			4.5
West Virginia						
	No local general sales taxes	5.0				5.0
Southwest						
Arizona						
	Phoenix (Maricopa)	5.0		1.2	.5	6.7
	Tucson (Pima)	5.0		2.0		7.0
New Mexico						
	Albuquerque (Bernalillo)	4.75		.125		4.875
	Santa Fe (Santa Fe)	4.75		.625		5.375
Oklahoma						
	Tahlequah (Cherokee)	3.25	1.0	2.0		6.25
	Oklahoma City (Canadian)	3.25		2.0		5.25
	Okmulgee (Okmulgee)	3.25	1.0	3.0		7.25
	Tulsa (Tulsa)	3.25		3.0		6.25
Texas						
	Abilene (Taylor)	5.25		1.0		6.25
	Austin (Travis)	5.25		1.0	1.0	7.25
	Dallas (Dallas)	5.25		1.0	1.0	7.25
	Fort Worth (Tarrant)	5.25		1.0	.25	6.50
	Houston (Harris)	5.25		1.0	1.0	7.25
	Lubbock (Lubbock)	5.25		1.0		6.25
	Pasadena (Harris)	5.25		1.0		6.25
Rocky Mountain						
Colorado						
	Colorado Springs (El Paso)	3.0		2.5		5.5
	Denver (Denver)	3.0		3.5	.6	7.1
	Golden (Jefferson)	3.0	.5	2.0	.6	6.1
	Pueblo (Pueblo)	3.0		3.5		6.5
Idaho						
	No local general sales taxes	5.0				5.0
Montana						
	No state or local general sales taxes	0.0				0.0
Utah						
	Provo (Utah)	4.5938		.91	.25	5.75
	Orem (Utah)	4.5938		.91	.25	5.75
	Salt Lake City (Salt Lake)	4.5938		.91	.25	5.75
Wyoming						
	Cheyenne (Laramie)	3.0	1.0			4.0
	Casper (Natrona)	3.0	1.0			4.0
Far West						
California						
	Anaheim (Orange)	4.75	1.25			6.0
	Los Angeles (Los Angeles)	4.75	1.25		.5	6.5
	Sacramento (Sacramento)	4.75	1.25			6.0
	San Diego (San Diego)	4.75	1.25			6.0
	San Francisco (San Francisco)	4.75	1.25		.5	6.5
Nevada						
	Las Vegas (Clark)	5.75				5.75
	Reno (Washoe)	5.75			.25	6.0
Oregon						
	No local general sales taxes	0.0				0.0
Washington						
	Seattle (King)	6.5		1.4		7.9
	Spokane (Spokane)	6.5		1.3		7.8
	Tacoma (Pierce)	6.5		1.3		7.8
Alaska						
	Anchorage (Anchorage)	0.0				0.0
	Fairbanks (Fairbanks/North Star)	0.0		3.0		3.0
	Juneau (Juneau)	0.0		4.0		4.0
Hawaii						
	No local general sales taxes	4.0				4.0

(continued on next page)

Table 61 (cont.)
**COMBINED STATE-LOCAL GENERAL SALES TAX RATES,
 SELECTED CITIES, OCTOBER 1986**

NOTES

- AL:** The City of Huntsville is not required to pay county sales taxes within its corporate limits. Both counties and cities are authorized to levy sales taxes. City sales taxes are in addition to any county sales taxes.
- AK:** Boroughs may levy a sales and use tax not to exceed 6.0%. Cities outside boroughs may levy a tax not to exceed 3.0%. Cities within boroughs may levy a sales or use tax upon all sources taxed by the borough in the manner provided for boroughs but may not exceed 6.0%. City sales taxes are in addition to borough sales taxes.
- AZ:** Counties are authorized to levy a 1.0% sale tax. In addition, Maricopa County levies a 0.5% transit tax.
- AR:** Cities (first, second class and incorporated towns) may impose a sales tax not to exceed 1.0%. They are allowed to impose an extra 0.5% or 1.0% for improvement of parks. Counties can levy a sales tax not to exceed 1.0%. City sales taxes are in addition to any county sales taxes. The City of Texarkana levies a sales tax of 1.0% plus an additional 1.0% sales tax in lieu of the state income tax.
- CA:** All counties have adopted a 1.25% sales tax. Cities may levy a conforming 1.0% tax (80% of the total local tax) and counties must allow a credit of 1.0% against the county rate. Total cannot exceed 6.0% except in transit district which cannot exceed 6.5%.
- CO:** The regional transportation district consisting of the City and County of Denver and the Counties of Adam, Arapahoe, Jefferson, Boulder and a portion of Douglas levy a 0.6% sales tax (with the exception of four cities). City sales taxes are in addition to any county sales taxes.
- FL:** Allowed local sales taxes only for 1985.
- GA:** The general assembly has authorized the imposition of joint county and municipal sales and use taxes. It created 159 special districts based on county lines which can impose a 1.0% tax. The Metropolitan Atlanta Rapid Transit Authority levies a additional sales tax of 1.0%.
- ID:** State tax rate scheduled to be reduced from 5.0% to 4.0% on July 1, 1987.
- IL:** Counties and Municipalities may impose a sales tax not to exceed 1.0%. City sales taxes are in addition to any county and transit sales taxes. Two transit districts levy an additional sales tax of 0.25% or 1.0%.
- IA:** The Cities of Betram and Polk City have a tax rate of 1.0%. No other local governments in the state currently have a sales tax.
- KS:** Cities and counties may impose a 0.5% or 1.0% sales tax. City sales taxes are in addition to any county sales taxes.
- LA:** Parishes and cities are authorized to levy a sales tax not to exceed 3.0%, unless specifically approved in a special election. City sales taxes are in addition to any county sales taxes. Any school board taxes are included in county sales taxes.
- MN:** Minneapolis is authorized to levy a 3.0% tax on sales of admissions, amusements and transient lodgings. Only two municipalities are authorized to levy a sales tax.
- MO:** Cities may impose a 0.50%, 0.875% or 1.0% sales tax, except St. Louis which may impose a 1.375% tax. Counties may impose a 0.25% or 0.375% sales tax, except St. Louis County which may impose a 1.0% tax. No city within this county may impose a sales tax. City sales taxes are in addition to any county or transit sales taxes.
- NE:** Municipalities may impose a 0.5% or 1.0% sales tax. Omaha and Lincoln are allowed to impose a 1.5% tax. State tax rate rose from 3.5% to 4.0%, effective January 1, 1987.
- ND:** State rate will increase to 5.5% on July 1, 1987.
- NV:** The state sales tax of 5.75% includes 1.5% for local school support tax and 2.25% for local relief tax. These taxes are mandatory in all 17 counties. Counties may a levy an additional sales tax for public transportation, road construction or tourism.
- NM:** All incorporated municipalities impose a sales tax. This tax may not exceed 1.0%. Cities and counties may impose an additional sales tax not to exceed 0.50% for repair and replacement of infrastructure improvements. Counties have three kinds of sales taxes: (1).25% to support indigent hospital patients, (2).125% or 0.25% for county fire protection for areas not included in a municipality, and (3) 0.125% countywide sales tax. Cities with sales taxes are not subject to additional county sales taxes.
- NY:** Cities and counties may levy a sales tax not to exceed 3.0% except in New York City, Mt. Vernon, Yonkers, Erie County and Nassau County which may impose a 4.0% sales tax and Suffolk County which may impose a 3.25% tax. An additional 0.25% sales tax for the Metropolitan Commuter Transit District may be imposed on New York City and the Counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

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**COMBINED STATE-LOCAL GENERAL SALES TAX RATES,
SELECTED CITIES, OCTOBER 1986**

- NC: Counties may impose a 1.5 or 2.0% sales tax.
- OH: Counties may impose a sales tax not to exceed 1.0%. An additional transit tax is imposed in several counties but may not exceed 1.0%.
- OK: Counties may impose a sales tax not to exceed 2.0%. City sales taxes are in addition to any county sales taxes.
- SD: Municipalities may impose a 1.0% sales tax. If a sales tax in excess of 1% was enacted before July 1, 1983, the tax rate may continue to be in force, provided that no rate as of this date in excess of 2.0% may be increased.
- TN: All counties levy a local sales tax not to exceed 1/2 of state sales tax rate. City sales taxes are in addition to any county sales taxes, but the county levy takes priority. If a county levies a tax less than one-half of the state rate, a city can only levy the difference. If a city or county adopts a local option base, then the sales tax can only be applied to \$1,100 of the purchase price of a single item. If a local option base is not adopted, then there is a \$5 limit on any single item.
- TX: Municipalities may impose a 1.0% sales tax. They may also impose an additional 0.50% tax to reduce property taxes. Some cities also impose a metropolitan transit authority sales. State tax rate is scheduled to be reduced from 5.25% to 4.125% on September 1, 1987.
- UT: Cities and counties may impose a sales tax of 0.91 through June 30, 1987, thereafter the tax will be 1.0%. Cities and counties are also authorized to levy a 0.25% transit tax. Resort communities may include an additional sales tax of up to 1.0%. City and county taxes do not overlap. State rate was increased to 5.0938% on April 1, 1987.
- VT: State tax rate scheduled to drop to 3.0% on July 1, 1987.
- VA: Every city and county imposes a 1.0% sales tax, so total combined state wide sales tax is 4.5%. Cities are independent of counties in Virginia. State rate increased from 3.0% to 3.5% on January 1, 1987.
- WA: Cities and counties may levy a local sales and use tax of 1.0%. They are also authorized to levy an additional sales tax not to exceed 0.6% for the purpose of transportation. Counties must allow a credit against county sales taxes for any city sales taxes.
- WI: Counties may impose a sales tax at a rate of 0.5%.
- WY: Counties are authorized to levy a sales tax rate not to exceed 1.0%.

Source: ACIR staff compilation from Commerce Clearing House, *State Tax Reporter*.

STATE CIGARETTE TAX RATES, IN CENTS PER PACK

As of July 1 of Each Year (does not include local taxes)

<u>State and Region</u>	<u>1986¹</u>	<u>1985</u>	<u>1984</u>	<u>1982</u>	<u>1980</u>	<u>1978</u>
U.S. Median	\$.17	\$.17	\$.16	\$.13	\$.125	\$.12
New England						
Connecticut	.26	.26	.26	.21	.21	.21
Maine	.28	.20	.20	.16	.16	.16
Massachusetts	.26	.26	.26	.21	.21	.21
New Hampshire	.17	.17	.17	.12	.12	.12
Rhode Island	.25	.234	.23	.23	.18	.18
Vermont	.17	.17	.17	.12	.12	.12
Mideast						
Delaware	.14	.14	.14	.14	.14	.14
Washington, DC	.13	.13	.13	.13	.13	.13
Maryland	.13	.13	.13	.13	.13	.10
New Jersey	.25	.25	.25	.24	.19	.19
New York	.21	.21	.21	.15	.15	.15
Pennsylvania	.18	.18	.18	.18	.18	.18
Great Lakes						
Illinois	.20	.12	.12	.12	.12	.12
Indiana	.105	.105	.105	.105	.105	.105
Michigan	.21	.21	.21	.21	.11	.11
Ohio	.14	.14	.14	.14	.15	.15
Wisconsin	.25	.25	.25	.25	.16	.16
Plains						
Iowa	.26	.18	.18	.18	.13	.13
Kansas	.24	.16	.16	.11	.11	.11
Minnesota	.39 ²	.23	.18	.18	.18	.18
Missouri	.13	.13	.13	.13 ³	.09	.09
Nebraska	.23	.18	.18	.18	.13	.13
North Dakota	.18 ⁴	.18	.18	.12	.12	.11
South Dakota	.23	.23	.15	.15	.14	.12
Southeast						
Alabama	.165	.165	.165	.16	.16 ⁴	.12
Arkansas	.21	.21	.21	.1775	.1775	.1775
Florida	.24	.21	.21	.21	.21	.21
Georgia	.12	.12	.12	.12	.12	.12
Kentucky	.03	.03	.03	.03	.03	.03
Louisiana	.16	.16	.16	.11	.11	.11
Mississippi	.18	.11	.11	.11	.11	.11
North Carolina	.02	.02	.02	.02	.02	.02
South Carolina	.07	.07	.07	.07	.07	.07
Tennessee	.13	.13	.13	.13	.13	.13
Virginia	.025	.025	.025	.025	.025	.025
West Virginia	.17	.17	.17	.17	.17	.17
Southwest						
Arizona	.15	.15	.15	.13	.13	.13
New Mexico	.15	.12	.12	.12	.12	.12
Oklahoma	.18	.18	.18	.18	.18	.13
Texas	.205	.195 ⁵	.185	.185	.185	.185
Rocky Mountain						
Colorado	.20	.15	.15	.10	.10	.10
Idaho	.091 ⁶	.091	.091	.091	.091	.091
Montana	.16	.16	.16	.12	.12	.12
Utah	.12 ⁷	.12	.12	.12	.10	.08
Wyoming	.08	.08	.08	.08	.08	.08
Far West						
California	.10	.10	.10	.10	.10	.10
Nevada	.15	.15	.15	.10	.10	.10
Oregon	.27	.19	.19	.19	.09	.09
Washington	.31	.23	.23	.208	.16	.16
Alaska	.16	.08	.08	.08	.08	.08
Hawaii	40% ⁸	40%	40%	40%	40%	40%

¹As of November 1, 1986.²Credit allowed for federal excise tax paid (currently \$.16 per pack).³Effective August 13, 1982 (\$.09 until then).⁴Effective July 28, 1980 (\$.12 until then).⁵Tax increased to \$.205 on September 1, 1985.⁶Tax is 40% of wholesale price, approximately \$.29 per pack in 1986.⁷Increased to \$.23 on April 1, 1987.⁸Will increase to \$.27 on July 1, 1987.⁹Increased to \$.18 on March 1, 1987.Source: ACIR staff compilations from Commerce Clearing House, *State Tax Review*.

STATE GASOLINE TAX RATES, IN CENTS PER GALLON

As of July 1 of Each Year (does not include local taxes)

Region and State	1987⁴	1986	1985	1984	1982	1980	1978
U.S. Median	\$.13	\$.13	\$.12	\$.12	\$.10	\$.09	\$.08
New England							
Connecticut	.17	.17	.16	.15	.11	.11	.11
Maine	.14	.14	.14	.14	.09	.09	.09
Massachusetts	.11	.11	.11	.11	.104	.085	.085
New Hampshire	.14	.14	.14	.14	.14	.11	.10
Rhode Island	.13	.13	.13	.13	.10	.10	.10
Vermont	.13	.13	.13	.13	.11	.09	.09
Midwest							
Delaware	.13	.11	.11	.11	.11	.09	.11
Washington, DC	.155	.155	.155	.155	.14	.10	.10
Maryland	.135 ⁹	.135	.135	.135	.11	.09	.09
New Jersey	.08	.08	.08	.08	.08	.08	.08
New York	.08	.08	.08	.08	.08	.08	.08
Pennsylvania	.12	.12	.12	.12	.11	.11	.09
Great Lakes							
Illinois	.13	.13	.13	.12	.075	.075	.075
Indiana	.14	.14	.14	.111	.111	.085	.08
Michigan	.15	.15	.15	.15	.11	.11	.09
Ohio	.12	.12	.12	.12	.117	.07	.07
Wisconsin	.175	.175	.165	.16	.13	.09	.07
Plains							
Iowa	.16	.16	.15	.13	.13	.10	.085
Kansas	.11	.11	.11	.11	.08	.08	.08
Minnesota	.17	.17	.17	.17	.13	.11	.09
Missouri	.07 ¹⁰	.07	.07	.07	.07	.07	.07
Nebraska	.182	.19	.164	.149	.137	.105	.095
North Dakota	.13 ⁹	.13	.13	.13	.08	.08	.08
South Dakota	.13	.13	.13	.13	.13	.12	.08
Southeast							
Alabama ⁵	.11	.11	.11	.11	.11	.11 ²	.07
Arkansas	.135	.135	.135	.095	.095	.095	.085
Florida ⁶	.04	.04	.04	.04	.08	.08	.08
Georgia ¹	.075 ¹	.075 ¹	.075 ¹	.075 ¹	.075 ¹	.075 ¹	.075 ¹
Kentucky	.15	.15	.10	.10	.098	.09	.09
Louisiana	.16	.16	.16	.16	.08	.08	.08
Mississippi	.09	.09	.09	.09	.09	.09	.09
North Carolina	.155	.12	.12	.12	.12	.09	.09
South Carolina	.13	.13	.13	.13	.13	.10	.09
Tennessee	.17	.17	.12	.09	.09	.07	.07
Virginia	.175	.15	.11	.11	.11	.11	.09
West Virginia	.105	.105	.105	.105	.105	.105	.105
Southwest							
Arizona	.16	.16	.13	.13	.10	.08	.08
New Mexico	.11 ¹¹	.11	.11	.11	.10	.08	.07
Oklahoma	.10	.10	.10	.09	.0658	.0658	.0658
Texas	.15	.10	.10	.05	.05	.05	.05
Rocky Mountain							
Colorado	.18	.18	.12	.13	.09	.07	.07
Idaho	.145	.145	.145	.145	.125	.095	.095
Montana	.17	.17 ⁹	.15	.15	.09	.09	.08
Utah	.14 ¹²	.14	.14	.14	.11	.09	.09
Wyoming	.08	.08	.08	.08	.08	.08	.08
Far West							
California	.09	.09	.09	.09	.07	.07	.07
Nevada	.1125	.1125	.1125	.1025	.1025	.06	.06
Oregon	.12	.11	.10	.09	.08	.07	.07
Washington	.18	.18	.18	.18	.12	.12	.11
Alaska	.08	.08	.08	.08	.08	.08	.08
Hawaii ⁷	.11	.11	.11	.085	.085	.085	.085

¹Plus additional tax of 3% of retail sales price, less the \$.075 tax.²Effective August 1, 1980 (\$.07 until then).³Effective August 1, 1986 (\$.15 until then).⁴As of January 1, 1987.⁵Local tax rates range from \$.01-\$.04.⁶Local tax rates range from \$.01-\$.06.⁷Local tax rates range from \$.04-\$.08.⁸Will increase to \$.17 on July 1, 1987.⁹Will increase to \$.185 on June 1, 1987.¹⁰Will increase to \$.11 on June 1, 1987.¹¹Will increase to \$.14 on July 1, 1987.¹²Increased to \$.19 on April 1, 1987Source: ACIR staff compilation from Commerce Clearing House, *State Tax Review*.

**AVERAGE EFFECTIVE PROPERTY TAX RATES,
EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES,
BY STATE AND REGION, SELECTED YEARS 1958-85¹**

State and Region	Effective Property Tax Rate, 1985	[High=1; Low=50] ² Rank	Percentage of Full Market Value							
			1984	1983	1982	1981	1977	1971	1966	1958
U.S. Totals	1.21		1.23%	1.31%	1.26%	1.26%	1.67%	1.98%	1.70%	1.34%
New England										
Connecticut	1.64	11	1.68	1.60	n.a.	1.53	2.17	2.38	2.01	1.44
Maine	1.28	19	1.31	1.52	1.52	1.42	1.65	2.43	2.17	1.5
Massachusetts	1.33	15	1.57	1.85	n.a.	2.43	3.50	3.13	2.76	2.21
New Hampshire	1.87	10	2.02	2.23	2.39	n.a.	n.a.	3.14	2.38	1.81
Rhode Island	2.08	6	n.a.	2.01	n.a.	n.a.	n.a.	2.21	1.96	1.67
Vermont	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	2.53	2.27	1.63
Mideast										
Delaware	0.65	44	0.71	0.76	0.75	0.79	0.88	1.26	1.14	0.71
Washington, DC	1.19	22	1.14	1.17	1.15	1.22	n.a.	1.80	1.37	1.08
Maryland	1.30	16	1.26	1.38	1.37	1.25	1.69	2.24	2.05	1.47
New Jersey	2.47	1	2.62	2.54	2.55	2.53	3.31	3.01	2.57	1.77
New York	2.38	2	2.80	2.66	2.57	2.75	2.89	2.72	2.40	2.09
Pennsylvania	1.41	13	1.53	1.71	1.63	1.50	1.85	2.16	1.88	1.50
Great Lakes										
Illinois	1.57	12	1.63	1.72	1.59	1.47	1.90	2.15	1.96	1.35
Indiana	1.27	20	1.22	1.23	1.19	1.13	1.66	1.96	1.64	0.84
Michigan	2.27	4	2.78	2.68	2.68	2.74	2.63	2.02	1.81	1.45
Ohio	1.11	26	1.03	1.15	1.15	1.07	1.26	1.47	1.44	1.07
Wisconsin	1.99	7	2.00	1.90	2.01	1.75	2.22	3.01	2.31	1.82
Plains										
Iowa	1.96	9	1.63	1.67	1.64	1.75	1.76	2.63	2.12	1.34
Kansas	1.16	23	1.11	1.00	0.97	0.93	1.37	2.17	1.96	1.65
Minnesota	1.04	29	0.99	0.85	0.77	0.79	1.39	2.05	2.14	1.57
Missouri	0.98	32	1.02	1.09	1.17	0.95	1.59	1.79	1.64	1.12
Nebraska	2.29	3	2.11	2.12	2.23	2.31	2.48	3.15	2.67	1.90
North Dakota	1.26	21	1.25	1.26	1.10	1.01	1.26	2.08	1.81	1.54
South Dakota	1.96	8	1.63	1.75	1.77	1.69	1.79	2.71	2.64	2.01
Southeast										
Alabama	0.37	49	0.41	0.42	0.41	0.38	0.74	0.85	0.66	0.56
Arkansas	1.29	17	1.35	1.29	1.42	1.42	1.49	1.14	1.09	0.86
Florida	0.81	39	0.79	0.92	1.03	0.92	1.13	1.41	1.09	0.76
Georgia	1.00	31	1.08	1.16	1.21	1.21	1.27	1.44	1.30	0.84
Kentucky	n.a.	35	0.95	1.02	1.11	1.14	1.25	1.27	1.03	0.93
Louisiana	0.22	50	0.16	0.14	0.15	0.28	0.61	0.56	0.43	0.52
Mississippi	0.81	37	0.77	0.82	0.76	0.86	1.10	0.96	0.93	0.66
North Carolina	n.a.	30	1.01	0.96	0.97	1.07	1.35	1.58	1.31	0.90
South Carolina	0.77	40	0.81	0.85	0.92	0.84	0.82	0.94	0.60	0.48
Tennessee	1.14	24	0.97	1.17	1.24	1.42	1.40	1.53	1.37	0.97
Virginia	1.07	28	1.00	1.28	1.44	1.39	1.21	1.32	1.13	0.90
West Virginia	n.a.	43	n.a.	0.68	n.a.	0.37	n.a.	0.69	0.71	0.56
Southwest										
Arizona	0.65	45	0.71	0.71	0.56	0.74	1.72	1.65	2.41	2.14
New Mexico	0.76	41	0.76	0.90	0.93	1.14	1.65	1.70	1.30	0.93
Oklahoma	0.95	36	0.95	0.89	0.74	0.82	0.95	1.35	1.11	0.86
Texas	1.36	14	1.32	1.36	1.40	1.68	1.84	1.91	1.62	1.36
Rocky Mountain										
Colorado	0.97	33	0.98	0.95	1.01	1.01	1.80	2.45	2.20	1.72
Idaho	0.81	38	1.01	1.02	1.04	0.94	1.46	1.72	1.23	1.14
Montana	1.28	18	1.14	1.17	1.14	1.08	1.31	2.19	1.70	1.32
Utah	0.96	34	0.87	0.97	0.92	1.03	1.03	1.49	1.52	1.05
Wyoming	n.a.	48	n.a.	0.45	0.48	0.47	0.87	1.38	1.34	1.17
Far West										
California	1.08	27	1.02	1.05	1.03	1.04	2.21	2.48	2.03	1.50
Nevada	0.60	46	0.63	0.68	0.77	1.13	1.71	1.48	1.47	1.06
Oregon	n.a.	5	2.22	2.27	2.06	1.56	2.25	2.33	1.98	1.55
Washington	1.14	25	1.01	1.03	1.01	0.95	1.75	1.62	1.14	0.92
Alaska	0.75	42	n.a.	n.a.	n.a.	n.a.	n.a.	1.61	1.42	1.12
Hawaii	0.51	47	0.51	0.60	n.a.	0.36	n.a.	0.92	0.81	0.62

Note: These effective rates are for existing FHA insured mortgages only, which represent small and varying percentages (by state) of total single-family homes. The United States average tax rate for 1985 (1.21) indicates that, on average, the property tax on a home with a market value of \$100,000 would be \$1,210.

n.a.—Data not available.

¹Effective tax rate is the percentage that tax liability is of the market value of the house.

²In cases where 1985 data were not available for a particular state, rankings were based on data for the most recent year for which data were available.

Source: Computed by ACIR staff from data contained in U.S. Department of Housing and Urban Development, Housing-FHA, Management Information Systems Division, Single Family Insured Branch, *Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b)*, various years.

DATES OF ADOPTION OF MAJOR STATE TAXES¹

Individual Income*

<u>Before 1911</u>	<u>1911-20</u>	<u>1921-30</u>	<u>1931-40</u>	<u>1941-60</u>	<u>Since 1961</u>
Hawaii, 1901	Wisconsin, 1911	North Carolina, 1921	Idaho, 1931	Alaska, 1949	West Virginia, 1961
Total, 1	Mississippi, 1912	South Carolina, 1922	Tennessee, 1931 ²	Total, 1	Indiana, 1963
	Oklahoma, 1915	New Hampshire, 1923 ²	Utah, 1931		Michigan, 1967
	Massachusetts, 1916	Arkansas, 1929	Vermont, 1931		Nebraska, 1967
	Virginia, 1916	Georgia, 1929	Alabama, 1933		Connecticut, 1969 ³
	Delaware, 1917	Oregon, 1930	Arizona, 1933		Illinois, 1969
	Missouri, 1917	Total, 6	Kansas, 1933		Maine, 1969
	New York, 1919		Minnesota, 1933		Ohio, 1971
	North Dakota, 1919		Montana, 1933		Pennsylvania, 1971
	Total, 9		New Mexico, 1933		Rhode Island, 1971
			Iowa, 1934		New Jersey, 1976
			Louisiana, 1934		Total, 11
			California, 1935		
			Kentucky, 1936		Repealed
			Colorado, 1937		Alaska, 1979
			Maryland, 1937		
			Total, 16		Broad-based tax, 40
					Grand Total, 43

*States without an individual income tax: Alaska; Florida; Nevada; South Dakota; Texas; Washington; Wyoming.
States with limited tax: Connecticut (capital gains, interest, and dividends); New Hampshire (interest and dividends); Tennessee (interest and dividends).

CORPORATION INCOME*

<u>Before 1911</u>	<u>1911-20</u>	<u>1921-30</u>	<u>1931-40</u>	<u>1941-60</u>	<u>Since 1961</u>
Hawaii, 1901	Wisconsin, 1911	Mississippi, 1921	Idaho, 1931	Rhode Island, 1947	Indiana ⁵ , 1963
Total, 1.	Connecticut, 1915	North Carolina, 1921	Oklahoma, 1931	Alaska, 1949	Michigan, 1967 ⁴
	Virginia, 1915	South Carolina, 1922	Utah, 1931	Delaware, 1957	Nebraska, 1967
	Missouri, 1917	Tennessee, 1923	Vermont, 1931	New Jersey, 1958	West Virginia, 1967
	Montana, 1917	Arkansas, 1929	Alabama, 1933	Total, 4	Illinois, 1969
	New York, 1917	California, 1929	Arizona, 1933		Maine, 1969
	Massachusetts, 1919	Georgia, 1929	Kansas, 1933		New Hampshire, 1970
	North Dakota, 1919	Oregon, 1929	Minnesota, 1933		Florida, 1971
	Total, 8	Total, 8	New Mexico, 1933		Ohio, 1971
			Iowa, 1934		Total, 9
			Louisiana, 1934		
			Pennsylvania, 1935		Repealed
			Kentucky, 1936		Michigan ⁴ , 1976
			Colorado, 1937		
			Maryland, 1937		Grand Total, 44
			Total, 15		

*States without a corporation income tax: Nevada; South Dakota; Texas; Washington; Wyoming. Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax which is a modified value-added tax.

GENERAL SALES*

<u>1931-40</u>	<u>1941-50</u>	<u>1951-60</u>	<u>Since 1961</u>
Mississippi, 1932—Arizona, 1933	Connecticut, 1947	Georgia, 1951	Texas, 1961
California, 1933—Illinois, 1933	Maryland, 1947	Maine, 1951	Wisconsin, 1961
Indiana ⁵ , 1933—Iowa, 1933	Rhode Island, 1947	South Carolina, 1951	Idaho, 1965
Michigan, 1933—New Mexico, 1933	Tennessee, 1947	Pennsylvania, 1953	New York, 1965
North Carolina, 1933—Oklahoma, 1933	Florida, 1949	Nevada, 1955	Massachusetts, 1966
South Dakota, 1933—Utah, 1933	Total, 5	Kentucky, 1960	New Jersey, 1966
Washington, 1933—West Virginia, 1933		Total 6	Virginia, 1966
Missouri, 1934—Ohio, 1934			Minnesota, 1967
Arkansas, 1935—Colorado, 1935			Nebraska, 1967
Hawaii, 1935—North Dakota, 1935			Vermont, 1969
Wyoming, 1935—Alabama, 1936			Total, 10
Kansas, 1937—Louisiana, 1938			
Total, 24			Grand Total, 45

*States without a general sales tax: Alaska; Delaware; Montana; New Hampshire; Oregon.

(continued on next page)

Table 65 (cont.)
DATES OF ADOPTION OF MAJOR STATE TAXES¹

GASOLINE

<u>1911-20</u>	<u>1921-30</u>	<u>Since 1931</u>
Colorado, 1919	Arizona, 1921—Arkansas, 1921—Connecticut, 1921	Hawaii, 1932
New Mexico, 1919	Florida, 1921—Georgia, 1921—Louisiana, 1921—Montana, 1921	Alaska, 1946
North Dakota, 1919	North Carolina, 1921—Pennsylvania, 1921—Washington, 1921	Total, 2
Oregon, 1919	Maryland, 1922—Mississippi, 1922—South Carolina, 1922	
Kentucky, 1920	South Dakota, 1922—Alabama, 1923—California, 1923	
Total, 5	Delaware, 1923 —Idaho, 1923—Indiana, 1923—Maine, 1923	
	Nevada, 1923—New Hampshire, 1923—Oklahoma, 1923	
	Tennessee, 1923—Texas, 1923—Utah, 1923—Vermont, 1923	
	Virginia, 1923—West Virginia, 1923—Wyoming, 1923—Iowa, 1925	
	Kansas, 1925—Michigan, 1925—Minnesota, 1925—Missouri, 1925	
	Nebraska, 1925—Ohio, 1925—Rhode Island, 1925	
	Wisconsin, 1925—Illinois, 1927—New Jersey, 1927	
	Massachusetts, 1929—New York, 1929	
	Total, 43	Grand Total, 50

CIGARETTES

<u>1921-30</u>	<u>1931-40</u>	<u>1941-50</u>	<u>1951-60</u>	<u>Since 1961</u>
Iowa, 1921	Ohio, 1931—Texas, 1931	Illinois, 1941	Wyoming, 1951	Colorado, 1964
South Carolina, 1923	Louisiana, 1932—Mississippi, 1932	Maine, 1941	Missouri, 1955	Oregon, 1965
South Dakota, 1923	Oklahoma, 1933—Alabama, 1935	Delaware, 1943	Maryland, 1958	North Carolina, 1969
Utah, 1923	Arizona, 1935—Connecticut, 1935	Florida, 1943	California, 1959	Total, 3
Tennessee, 1925	Washington, 1935—Kentucky, 1936	New Mexico, 1943	Virginia, 1960	
Kansas, 1927	Georgia, 1937—Pennsylvania, 1937	Idaho, 1945	Total, 5	
North Dakota, 1927	Vermont, 1937—Hawaii, 1939	Indiana, 1947		
Arkansas, 1929	Massachusetts, 1939	Michigan, 1947		
Total, 8	New Hampshire, 1939—New York, 1939	Minnesota, 1947		
	Rhode Island, 1939—Wisconsin, 1939	Montana, 1947		
	Total, 19	Nebraska, 1947		
		Nevada, 1947		
		West Virginia, 1947		
		New Jersey, 1948		
		Alaska, 1949		
		Total, 15		Grand Total, 50

DISTILLED SPIRITS

<u>1933-40</u>	<u>Since 1941</u>
Arizona, 1933—Colorado, 1933—Delaware, 1933—Indiana, 1933—Maryland, 1933—Massachusetts, 1933	Alaska, 1959
New Jersey, 1933—New York, 1933—Rhode Island, 1933—Illinois, 1934—Kentucky, 1934—Louisiana, 1934	Kansas, 1948
Minnesota, 1934—Missouri, 1934—New Mexico, 1934—Wisconsin, 1934—Arkansas, 1935—California, 1935	Oklahoma, 1959
Florida, 1935—Nebraska, 1935—Nevada, 1935—South Carolina, 1935—South Dakota, 1935—Texas, 1935	Mississippi, 1966
North Dakota, 1936—Connecticut, 1937—Georgia, 1937—Hawaii, 1939—Tennessee, 1939	Total, 4
Total ² , 29	
	Grand Total ³ , 33

¹Excludes the District of Columbia, where the dates of adoption were: individual income, 1939; corporation income, 1939; general sales, 1947; distilled spirits, 1934; cigarettes, 1949; and gasoline, 1924.

²Interest and dividends only.

³Capital gains, interest, and dividends only.

⁴Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax.

⁵Gross income tax—in 1963 Indiana enacted a 2 percent retail sales and use tax.

⁶Exclusive of the excises by the 16 states that own and operate liquor stores, and exclusive of North Carolina where county stores operate under state supervision.

Source: ACIR staff compilation based on Commerce Clearing House, *State Tax Reporter*.

Table 66

A COMPARISON OF STATE LOTTERY REVENUES, FY 1980-85
(amounts in millions of dollars, unless otherwise indicated)

State	Started	Gross Revenue						Prizes					
		80	81	82	83	84	85	80	81	82	83	84	85
U.S. Total		\$2107.4	\$2713.0	\$3532.1	\$4761.7	\$6,237.0	\$8,081.4	\$919.8	\$1420.6	\$1842.3	\$2480.8	\$3268.2	\$4213.1
Arizona	7/81	n.a.	n.a.	\$114.1	\$74.9	\$59.3	72.9	n.a.	n.a.	\$51.4	\$36.4	\$26.0	33.5
Colorado	1/83	n.a.	n.a.	n.a.	128.7	110.5	98.9	n.a.	n.a.	n.a.	70.5	60.3	57.1
Connecticut	2/82	129.9	141.8	159.7	178.0	240.7	326.0	65.3	78.0	87.9	93.8	132.4	177.7
Delaware	11/75	15.9	19.1	23.5	27.6	30.3	35.5	8.1	10.1	13.3	15.6	15.4	19.4
Illinois	7/74	91.0	197.5	310.5	461.5	826.5	1,123.4	45.8	100.5	158.0	231.4	430.2	586.4
Maine	6/74	6.0	5.7	9.7	13.1	16.0	14.2	2.8	3.1	4.7	6.4	7.8	7.9
Maryland	5/73	372.3	366.4	434.1	444.0	515.4	653.7	174.3	182.7	211.0	227.4	276.9	363.3
Massachusetts	3/72	192.5	184.8	210.0	261.9	331.0	648.5	90.5	104.2	121.2	155.0	197.0	375.0
Michigan	11/72	487.9	463.6	483.1	512.8	544.2	825.4	241.0	253.2	270.2	269.5	289.0	426.5
New Hampshire	3/64	9.0	11.2	13.3	14.5	17.1	15.1	3.4	5.5	5.9	6.7	8.0	7.3
New Jersey	1/71	331.9	396.2	480.8	654.3	800.4	874.3	173.8	208.1	258.4	340.3	419.2	451.3
New York	1967-75 9/76	182.8	219.4	386.9	578.5	797.6	1,168.5	72.8	101.3	191.0	284.6	392.0	560.6
Ohio	8/74	57.2	280.2	345.3	377.8	572.0	807.4	10.3	150.2	174.6	204.1	290.7	425.5
Pennsylvania	3/72	194.7	393.6	523.8	825.0	1152.8	1,208.0	15.7	205.5	274.1	439.9	607.1	604.4
Rhode Island	5/74	33.4	31.2	33.8	38.5	46.6	46.0	14.7	17.0	18.7	22.0	26.7	25.9
Vermont	2/78	2.9	2.3	3.5	3.8	4.5	4.9	1.3	1.2	1.9	2.1	2.4	2.6
Washington	11/82	n.a.	n.a.	n.a.	166.8	171.7	158.6	n.a.	n.a.	n.a.	75.1	87.0	88.7
Washington, DC	8/82	n.a.	n.a.	n.a.	50.7	80.5	105.5	n.a.	n.a.	n.a.	26.9	42.5	57.9

State	Administration						Net Proceeds					
	80	81	82	83	84	85	80	81	82	83	84	85
U.S. Total	\$130.3	\$132.5	\$163.5	\$255.1	\$284.2	\$357.1	\$1057.4	\$1159.9	\$1526.1	\$2026.2	\$2684.5	\$3511.2
Arizona	n.a.	n.a.	\$16.8	\$15.4	\$13.3	16.7	n.a.	n.a.	\$45.9	\$23.1	\$20.0	22.8
Colorado	n.a.	n.a.	n.a.	11.2	12.5	12.9	n.a.	n.a.	n.a.	47.0	37.7	28.9
Connecticut	\$3.9	\$8.3	9.3	10.4	11.2	20.3	\$60.8	\$55.5	62.5	73.8	97.0	128.0
Delaware	1.5	1.4	1.7	2.0	2.0	2.2	6.3	7.7	8.5	10.0	13.0	13.9
Illinois	9.5	10.0	10.9	15.2	18.3	22.6	35.8	87.0	141.5	214.9	378.0	514.4
Maine	2.5	1.5	2.5	2.9	3.5	1.9	0.7	1.1	2.4	3.8	4.6	4.4
Maryland	12.6	12.4	14.8	18.4	21.6	26.7	185.4	171.4	208.3	198.2	216.9	263.7
Massachusetts	9.4	15.7	19.4	22.6	27.5	35.3	92.5	64.8	69.4	84.3	106.5	238.3
Michigan	10.9	13.6	14.6	28.6	25.4	39.8	236.0	196.8	198.3	214.7	229.7	359.1
New Hampshire	1.9	1.8	2.1	2.2	3.5	3.6	3.7	3.9	5.3	5.7	5.5	4.2
New Jersey	15.7	6.7	7.4	18.6	25.0	34.8	142.4	181.4	214.9	295.4	356.1	388.2
New York	26.7	21.0	16.8	25.2	24.8	35.9	83.3	97.0	179.0	268.8	380.8	572.0
Ohio	11.2	17.8	21.1	27.2	36.8	45.5	35.7	112.2	149.6	146.5	244.6	336.4
Pennsylvania	21.0	19.3	23.1	30.3	31.0	32.4	158.0	168.8	226.7	354.8	514.8	571.2
Rhode Island	2.1	2.4	2.3	2.1	2.5	2.3	16.6	11.8	12.8	14.4	17.4	17.8
Vermont	1.4	0.6	.7	.7	.9	1.4	0.2	0.5	1.0	1.1	1.2	0.9
Washington	n.a.	n.a.	n.a.	22.1	24.0	22.8	n.a.	n.a.	n.a.	69.7	60.7	47.1
Washington, DC	n.a.	n.a.	n.a.	11.2	11.2	11.9	n.a.	n.a.	n.a.	12.6	26.8	36.1

State	Annual Percent Increase in Gross Revenue					Net Proceeds as a Percent of Total State Own Source General Revenue					Annual Bet Per Capita					
	81	82	83	84	85	81	82	83	84	85	81	82	83	84	85	
	AZ	n.a.	n.a.	-34.4%	20.8%	22.9%	n.a.	1.9%	0.9%	0.6%	0.6%	n.a.	\$39.45	\$25.28	19.42	\$22.87
CO	n.a.	n.a.	n.a.	-14.1	-10.5	n.a.	n.a.	1.9	1.3	0.9	n.a.	n.a.	41.00	34.78	30.82	
CT	9.1%	12.6%	11.5	35.2	35.5	2.1%	2.1	2.2	2.4	2.8	\$45.21	51.09	56.72	76.30	102.71	
DE	19.9	23.0	17.4	9.8	17.0	1.0	1.0	1.1	1.2	1.1	32.02	39.17	45.54	49.51	57.07	
IL	117.0	57.2	48.6	79.1	35.9	1.0	1.0	2.4	3.5	4.5	17.26	27.08	40.18	71.80	97.39	
ME	-5.0	70.7	35.1	22.1	-11.2	0.1	0.3	0.4	0.4	0.3	5.00	8.54	11.43	13.81	12.17	
MD	-1.6	18.6	2.8	16.1	26.8	4.4	4.9	4.3	4.2	4.7	86.04	101.66	103.16	118.52	148.84	
MA	-4.0	13.6	24.7	26.4	95.9	1.3	1.2	1.3	1.5	3.0	32.00	36.52	45.41	57.08	111.39	
MI	-5.0	4.2	6.1	6.1	51.7	2.5	2.4	2.4	2.1	3.2	50.31	52.99	56.54	59.97	90.83	
NH	25.5	18.4	.9	17.9	-11.3	0.9	1.0	1.0	0.8	0.6	11.99	15.30	15.12	17.47	15.16	
NJ	19.4	21.3	36.1	22.3	9.2	2.9	3.0	3.7	3.8	3.7	53.40	64.74	87.61	106.57	115.62	
NY	20.0	76.4	14.5	37.9	46.5	0.6	1.0	1.4	1.7	2.3	12.47	22.02	32.74	44.97	65.71	
OH	390.0	23.2	9.4	51.4	41.2	1.7	2.0	1.7	2.4	3.0	25.96	32.06	35.16	53.20	75.15	
PA	102.2	33.1	57.5	39.7	4.8	1.9	2.4	3.5	4.4	4.6	33.14	44.09	69.36	96.87	101.82	
RI	-6.6	8.3	13.9	21.0	-1.4	1.3	1.2	1.2	1.4	1.3	32.70	35.47	40.31	48.46	47.40	
VT	20.7	52.7	8.6	18.4	9.7	0.1	0.2	0.2	0.2	0.1	4.51	6.73	7.24	8.49	9.23	
WA	0.0	n.a.	n.a.	2.9	-7.6	n.a.	n.a.	1.4	1.1	0.9	n.a.	n.a.	n.a.	38.79	39.47	35.95
DC	n.a.	n.a.	n.a.	58.8	31.1	n.a.	n.a.	n.a.	1.6	1.9	n.a.	n.a.	n.a.	129.17	168.48	

n.a.—Not Applicable

*Percent less than one-tenth.

NOTE: Presently, lotteries are operating (or established but not yet operating) in 28 states and Washington, DC. In 1985, Oregon, Iowa and California began lotteries (although no revenues for fiscal year 1985 were recorded). In 1986, West Virginia and Missouri started lotteries. Lotteries were approved (but not operating) in 1986 for the states of Idaho, Montana, South Dakota, Kansas and Florida. Wisconsin established a lottery in early 1987.

SOURCE: ACIR staff compilations based on Bureau of the Census, State Government Finances in [year] (Table 35 in the 1985 edition).

REPRESENTATIVE TAX SYSTEM TAX CAPACITY INDICES FOR 1984 AND SELECTED PRIOR YEARS¹

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

¹Tax 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: Alternative Methods and Their Uses*, M-150, September 1986. (See also, earlier editions.)

REPRESENTATIVE TAX SYSTEM TAX EFFORT INDICES FOR 1984 AND SELECTED PRIOR YEARS¹

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

¹Tax 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: Alternative Methods and Their Uses*, M-150, September 1986. (See also earlier editions).

THE GROWTH IN, AND PERCENTAGE DISTRIBUTION OF PUBLIC EMPLOYMENT, SELECTED YEARS 1929-85

As of October	Total Public Sector	Federal (civilian)	State	Local	Annual Percentage Increase or Decrease (-) ¹			
					Total Public Sector	Federal (civilian)	State	Local
Number (in thousands)								
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
Percentage Distribution								
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				

*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 1985 edition)

PUBLIC EMPLOYMENT IN THE UNITED STATES, SELECTED YEARS 1952-85

As of October	Total Government:				
	Federal, State and Local	Federal (civilian)	State and Local	State	Local
Full-Time Equivalent Employment (in thousands)					
1952	6,613	2,601 ¹	4,012	958	3,054
1957 (April)	7,211	2,418 ¹	4,793	1,154	3,638
1962	8,472	2,514 ¹	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 ²	2,760 ²	11,047	3,106	7,941
1981	13,646 ²	2,729 ²	10,917	3,087	7,830
1982	13,546 ²	2,712 ²	10,829	3,083	7,746
1983	13,623 ²	2,738 ²	10,885	3,116	7,769
1984	13,945 ²	2,802 ²	11,143	3,177	7,966
1985	14,229 ²	2,877 ²	11,352	3,255	8,097

Full-Time Equivalent Employment Per 10,000 Population

1952	422.8	166.3 ¹	256.5	61.3	195.3
1957	421.2	141.2 ¹	280.0	67.4	212.5
1962	455.8	135.2 ¹	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 ²	121.9 ²	487.7	137.1	350.5
1981	595.1 ²	119.0 ²	476.1	134.6	341.4
1982	585.1 ²	117.1 ²	467.7	133.2	334.6
1983	582.2 ²	117.0 ²	465.2	133.2	332.0
1984	590.5 ²	118.6 ²	471.8	134.5	337.3
1985	596.0 ²	120.5 ²	475.5	136.3	339.2

¹As of June 30; paid employment rather than full-time equivalent employment.

²Full-time equivalent federal employment figures are no longer available in the *Public Employment* publication cited below. 1980-85 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. Figures for 1985 from unpublished Census data, April 1987.

FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION, BY STATE, SELECTED YEARS 1957-85¹ (with Federal employment exhibit)

Full-time Equivalent State-Local Employees Per 10,000 Population

State and Region	1985	1984	1983	1982	1981	1978	1972	1967	1962	1957
United States	476	472	465	468	476	492	445	378	321	280 ²
Exhibit:										
Federal Employment³	121	119	117	117	119	126	134	148	135	141
New England										
Connecticut	451	441	431	437	450	434	404	347	295	277
Maine	462	453	451	447	451	452	444	359	302	262
Massachusetts	457	442	446	444	471	478	448	377	339	316
New Hampshire	435	432	419	418	433	445	422	339	296	273
Rhode Island	436	465	465	456	463	471	422	349	294	257
Vermont	474	464	458	468	475	485	500	366	321	268
Mideast										
Delaware	514	505	507	521	530	541	536	405	334	267
Washington, DC	785	763	735	730	717	734	664	470	348	262
Maryland	476	491	498	513	513	549	473	385	317	260
New Jersey	485	480	478	482	490	490	415	326	292	265
New York	589	563	551	546	543	518	519	443	373	350
Pennsylvania	379	381	383	386	397	404	380	316	270	227
Great Lakes										
Illinois	435	425	421	425	439	447	414	352	300	253
Indiana	447	440	435	434	446	449	408	362	315	262
Michigan	459	446	432	431	442	487	428	376	321	279
Ohio	435	431	429	424	434	436	400	332	295	260
Wisconsin	471	473	451	449	466	467	451	374	318	253
Plains										
Iowa	510	493	489	489	494	504	439	393	335	292
Kansas	537	524	523	530	540	535	478	420	359	320
Minnesota	468	461	468	458	488	491	465	385	325	285
Missouri	437	438	432	446	450	456	417	350	286	250
Nebraska	565	564	581	565	579	591	526	424	361	314
North Dakota	503	521	500	501	499	493	474	403	343	281
South Dakota	495	495	483	494	502	515	475	427	330	296
Southeast										
Alabama	486	481	484	481	484	501	427	340	279	259
Arkansas	454	452	445	453	452	449	396	338	271	248
Florida	444	445	438	449	453	511	491	414	341	309
Georgia	534	525	542	535	525	548	486	365	303	272
Kentucky	428	425	410	406	413	437	389	333	265	230
Louisiana	530	528	518	515	509	524	484	402	356	320
Mississippi	528	518	500	496	502	508	468	354	292	260
North Carolina	487	489	476	479	490	495	413	329	275	242
South Carolina	504	497	481	488	499	557	451	324	271	255
Tennessee	459	461	454	460	476	492	465	374	305	264
Virginia	495	492	481	486	498	541	446	348	278	255
West Virginia	500	489	482	485	489	498	471	372	304	227
Southwest										
Arizona	458	458	451	472	491	557	529	408	338	283
New Mexico	559	560	566	564	578	560	558	432	328	298
Oklahoma	509	511	515	530	527	505	466	400	321	301
Texas	490	488	473	476	478	500	451	357	307	264
Rocky Mountain										
Colorado	488	482	477	490	507	564	526	462	373	312
Idaho	470	457	455	468	480	515	498	395	345	306
Montana	525	537	518	530	546	582	513	414	357	314
Utah	452	450	431	444	439	495	520	405	346	283
Wyoming	695	677	661	659	653	611	678	567	446	368
Far West										
California	436	447	438	444	458	489	477	408	367	334
Nevada	489	481	473	480	497	602	597	468	382	341
Oregon	485	486	483	486	504	539	502	423	390	321
Washington	474	471	451	454	466	512	500	438	366	324
Alaska	799	793	814	820	803	725	722	468	347	206
Hawaii	479	476	480	498	496	520	524	432	325	323

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

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

³Full-time equivalent federal civilian employees. Published full-time equivalent figures for federal employees not available for 1980-85. 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 1984 edition). Figures for 1985 from unpublished Census data, April 1987.

ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-85¹

State and Region	1985		State-Local Payroll as Percent of State Personal Income								
	State-Local Payroll as a Percent of State Personal Income	State Percent Related to U.S. Average (U.S. = 100)	1984	1983	1982	1981	1978	1975	1972	1967	1957 ²
	United States	7.7%	100	7.9%	8.0%	8.0%	8.0%	8.5%	9.2%	9.2%	8.0%	5.6%^{2}
New England	6.4	83	6.5	6.8	6.8	7.0	8.0	8.5	8.8	7.3	5.0
Connecticut	6.0	78	6.1	6.1	5.9	5.9	6.7	7.1	7.7	6.4	4.4
Maine	7.1	92	7.3	7.5	7.7	7.6	7.9	8.5	9.2	7.7	4.9
Massachusetts	6.5	84	6.4	6.9	7.0	7.3	8.4	8.9	8.9	7.4	5.6
New Hampshire	5.5	71	5.8	5.9	6.0	6.6	7.2	7.8	8.0	6.7	4.8
Rhode Island	7.6	98	8.2	8.5	8.3	8.5	8.9	8.9	8.6	7.0	4.7
Vermont	7.5	97	7.9	8.0	8.0	8.1	8.8	9.8	10.7	8.4	5.6
Mideast	8.0	103	8.1	8.3	8.2	8.3	9.6	9.8	9.4	7.5	4.9
Delaware	7.8	101	7.5	7.5	8.1	7.9	8.2	8.2	8.4	6.8	4.1
Washington, DC ³	12.8	165	12.4	12.8	12.5	12.4	14.7	14.1	11.6	8.8	5.0
Maryland	7.3	95	7.6	8.1	8.3	8.3	9.3	9.4	9.3	7.7	4.9
New Jersey	6.8	88	7.0	7.2	7.3	7.3	8.0	8.3	8.0	6.3	4.6
New York	9.5	123	9.7	10.0	9.5	9.5	9.9	11.1	11.1	9.1	6.3
Pennsylvania	6.2	80	6.4	6.5	6.6	6.6	7.3	7.8	7.9	6.4	4.3
Great Lakes	7.5	97	7.6	7.8	7.8	7.6	8.0	8.6	8.8	7.5	5.2
Illinois	7.0	90	7.0	7.5	7.5	7.2	7.6	8.6	8.5	6.8	4.6
Indiana	7.2	93	7.2	7.5	7.5	7.2	7.2	7.5	7.7	7.4	5.2
Michigan	8.6	112	8.8	8.9	8.9	8.8	9.0	9.7	9.7	8.4	6.0
Ohio	7.1	91	7.1	7.2	7.4	7.0	7.2	7.7	7.8	6.6	4.6
Wisconsin	8.3	107	8.3	8.2	8.2	8.5	8.8	9.6	10.2	8.4	5.7
Plains	7.6	98	7.7	7.9	7.9	7.8	8.4	8.7	8.9	8.4	6.1
Iowa	8.3	108	8.2	8.7	8.2	8.0	8.2	8.6	8.6	8.0	5.5
Kansas	7.6	98	7.5	7.3	7.3	7.5	7.8	8.2	8.2	8.1	6.0
Minnesota	8.2	105	8.3	8.6	8.7	8.1	9.1	10.1	10.6	8.9	6.4
Missouri	6.4	82	6.6	6.8	7.0	6.7	7.2	8.1	7.9	6.9	4.7
Nebraska	8.1	104	8.3	9.0	8.7	8.6	9.1	8.8	8.8	8.1	6.0
North Dakota	9.2	119	8.7	8.4	9.0	8.9	8.5	8.0	9.1	9.7	7.3
South Dakota	7.6	98	7.5	7.8	7.7	8.0	8.8	9.1	9.1	9.3	6.5
Southeast	7.7	99	7.6	7.7	7.8	7.8	8.5	8.6	8.5	8.0	5.9
Alabama	8.8	113	8.5	8.3	8.6	8.3	9.4	8.8	8.5	8.1	6.1
Arkansas	7.4	95	8.2	7.3	7.5	7.3	7.4	7.6	7.2	7.6	5.7
Florida	6.6	85	6.8	7.1	7.0	6.9	8.3	9.0	8.7	8.3	5.6
Georgia	7.8	98	7.7	8.2	8.4	8.1	8.6	9.2	8.4	7.8	5.5
Kentucky	7.2	93	7.2	7.3	7.2	7.4	7.5	7.8	7.9	7.5	5.2
Louisiana	8.7	113	8.6	8.3	8.0	7.9	8.2	9.3	9.5	9.0	7.1
Mississippi	8.9	115	8.5	8.7	8.2	8.4	8.7	9.2	9.1	8.5	6.7
North Carolina	8.4	109	8.0	8.1	8.3	8.3	8.7	8.5	8.5	7.9	6.0
South Carolina	8.6	111	8.2	8.2	8.6	8.9	9.5	8.9	8.8	7.4	5.9
Tennessee	7.6	98	7.7	7.7	8.4	8.2	8.4	8.5	8.6	8.2	5.8
Virginia	7.0	90	7.1	7.2	7.5	7.6	8.4	8.6	8.3	7.3	5.2
West Virginia	8.8	114	8.5	8.3	8.4	8.5	8.7	8.4	8.9	8.5	5.6
Southwest	7.8	101	7.9	7.8	7.7	7.6	9.1	9.8	9.6	9.1	6.2
Arizona	8.8	113	8.8	9.2	9.6	9.6	10.7	11.4	10.5	10.7	6.8
New Mexico	10.0	129	10.4	10.3	10.6	10.5	10.5	11.4	11.3	10.5	6.6
Oklahoma	7.8	101	7.6	7.8	7.5	7.4	7.6	8.1	8.3	7.9	6.2
Texas	7.5	97	7.6	7.4	7.2	7.1	7.7	8.4	8.2	7.4	5.3
Rocky Mountain	8.6	112	8.7	8.7	8.6	8.6	9.5	10.1	10.1	9.8	6.4
Colorado	7.9	102	7.8	7.9	7.7	8.4	9.8	10.3	9.4	9.4	6.0
Idaho	8.0	103	8.3	8.1	8.5	8.2	8.6	9.3	9.0	8.9	6.2
Montana	9.9	127	10.4	10.1	10.4	9.4	10.4	10.5	10.0	9.2	6.4
Utah	9.2	119	9.2	9.2	9.1	8.6	9.9	9.8	10.8	9.9	6.2
Wyoming	11.7	152	12.0	11.4	10.5	10.2	9.0	10.5	11.5	11.5	7.0
Far West⁴	8.0	103	8.4	8.4	8.5	8.6	9.2	10.4	10.6	9.6	6.5
California	7.9	102	8.3	8.3	8.5	8.6	9.1	10.9	10.9	9.7	6.5
Nevada	8.2	105	8.0	8.3	8.7	8.0	8.9	9.8	10.2	9.6	6.0
Oregon	8.7	112	9.0	9.4	9.3	9.3	9.5	10.8	10.7	9.8	6.9
Washington	8.3	107	8.5	8.4	8.4	8.5	9.3	10.1	10.7	9.1	6.5
Alaska	16.4	211	16.1	15.6	15.7	16.8	14.6	13.9	17.3	12.3	5.0 ²
Hawaii	7.6	98	7.7	7.9	8.6	8.3	9.4	9.7	9.6	9.5	6.6 ²

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

¹Except 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.

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

³Although 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.

⁴Excluding 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 1985 edition); personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, August 1986 (see also, prior years).

Table 73

ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE, INDEXED TO U.S. AVERAGE, SELECTED YEARS 1957-85¹

State and Region	1985		Earnings Indexed to U.S. Average (U.S. figures in current year dollars)							
	Estimated Annual Average Earnings	Percent of U.S. Average (U.S.=100)	1984	1982	1981	1976	1972	1967	1962	1957
United States	\$22,620	100	\$21,336	\$19,044	\$17,568	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032 ²
New England	21,396	95	94	92	92	93	96	97	94	92
Connecticut	24,192	107	108	98	96	102	110	110	108	112
Maine	18,456	82	82	82	82	81	83	84	82	78
Massachusetts	23,400	103	100	101	98	103	105	103	99	100
New Hampshire	18,876	83	83	81	82	86	87	89	87	84
Rhode Island	24,204	107	106	103	107	100	99	98	95	89
Vermont	19,248	85	86	85	84	85	91	95	91	86
Mideast	24,686	109	108	108	108	110	107	103	104	106
Delaware	21,492	95	94	95	93	94	90	89	92	96
Washington, DC	29,724	131	131	132	133	137	110	110	115	117
Maryland	24,420	108	105	105	105	105	107	101	99	101
New Jersey	24,192	107	105	104	104	107	112	107	108	110
New York	26,220	116	116	113	114	117	121	113	113	115
Pennsylvania	22,068	98	98	99	99	100	101	96	93	98
Great Lakes	22,795	101	102	105	104	103	105	103	104	107
Illinois	23,628	104	106	112	109	110	113	107	112	113
Indiana	19,980	88	89	90	89	87	89	96	97	99
Michigan	25,728	114	117	120	122	116	121	115	110	115
Ohio	21,492	95	95	97	94	98	96	95	96	100
Wisconsin	23,148	102	104	104	105	101	105	104	103	109
Plains	20,350	90	92	92	91	90	87	89	90	89
Iowa	20,592	91	93	94	95	94	92	93	90	87
Kansas	19,452	86	88	85	85	85	83	85	88	87
Minnesota	24,708	109	112	112	102	104	105	105	105	103
Missouri	19,440	86	86	84	82	87	87	89	88	87
Nebraska	19,004	84	86	87	88	84	81	85	84	85
North Dakota	21,984	97	96	103	105	92	84	88	91	90
South Dakota	17,232	76	79	79	80	83	78	81	82	83
Southeast	18,556	82	81	81	82	80	78	80	79	78
Alabama	19,272	85	83	81	81	79	74	77	74	79
Arkansas	17,016	75	74	73	74	72	68	72	70	67
Florida	20,352	90	92	90	88	91	92	88	86	85
Georgia	18,324	81	79	79	79	78	75	80	75	73
Kentucky	18,396	81	83	84	86	81	80	81	85	79
Louisiana	18,516	82	82	84	85	77	77	82	81	91
Mississippi	15,540	69	67	68	71	71	67	67	67	64
North Carolina	19,956	88	85	82	84	85	87	88	91	82
South Carolina	18,120	80	79	79	81	77	76	76	75	68
Tennessee	18,588	82	82	86	83	78	75	79	77	77
Virginia	20,652	91	91	91	90	87	89	89	87	85
West Virginia	17,940	79	80	80	82	82	75	81	81	91
Southwest	20,925	93	92	94	92	89	84	89	92	94
Arizona	24,600	109	107	109	109	104	101	106	107	107
New Mexico	19,608	87	89	90	88	86	79	87	93	95
Oklahoma	18,816	83	81	84	81	78	74	79	82	85
Texas	20,676	91	92	91	91	87	82	85	86	90
Rocky Mountain	21,518	95	97	97	96	91	86	91	93	94
Colorado	24,096	107	105	101	105	101	94	93	98	95
Idaho	18,900	84	86	87	87	83	77	85	84	87
Montana	20,664	91	97	99	92	93	87	91	97	99
Utah	21,528	95	94	96	94	88	89	94	94	94
Wyoming	22,404	99	102	104	104	91	83	90	93	97
Far West³	25,137	111	113	114	114	113	108	112	112	111
California	29,088	127	126	126	128	126	124	129	130	125
Nevada	24,324	105	109	114	106	106	103	107	105	109
Oregon	22,632	101	104	104	106	104	101	104	104	103
Washington	24,504	110	113	113	118	115	104	110	110	108
Alaska ²	37,212	166	163	164	164	161	144	145	152	160
Hawaii ²	21,792	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.

¹Estimated 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.

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

³Excluding Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, *Census of Governments*, various years; *Public Employment in 1985*, Table 9. See also, ACIR, *Significant Features of Fiscal Federalism*, prior years.

STATE PER CAPITA PERSONAL INCOME INDEXED TO U.S. AVERAGE, SELECTED YEARS 1929-85

State and Region	Per Capita Personal Income	State Income Indexed to U.S. Average (U.S. averages in current year dollars)								
	1985	1985	1984	1979	1974	1964	1954	1944	1934	1929
U.S. Average¹	\$13,867	\$13,867	\$13,114	\$8,651	\$5,448	\$2,592	\$1,781	\$1,186	\$425	\$697
New England	15,914	115	113	103	97	99	98	101	123	112
Connecticut	18,089	130	128	118	119	125	129	134	155	146
Maine	11,887	86	86	80	82	83	79	91	98	85
Massachusetts	16,380	118	116	104	105	109	106	109	146	130
New Hampshire	14,964	108	106	95	95	92	92	88	113	98
Rhode Island	13,906	100	100	95	99	102	105	106	141	124
Vermont	12,117	87	86	84	84	82	78	78	87	89
Mideast	15,518	112	111	106	116	117	120	122	150	141
Delaware	14,272	103	103	105	115	123	130	124	148	145
Washington, DC	18,168	131	129	127	138	131	136	131	218	181
Maryland	15,864	114	113	108	108	107	106	111	123	111
New Jersey	17,211	124	122	113	117	120	125	131	137	132
New York	16,050	116	114	106	115	122	121	129	162	165
Pennsylvania	13,437	97	97	98	101	101	101	104	114	110
Great Lakes	13,617	98	99	105	104	105	108	107	102	109
Illinois	14,738	106	107	113	117	117	121	117	120	136
Indiana	12,446	90	91	96	97	99	101	100	84	87
Michigan	13,608	98	99	107	109	109	114	116	107	113
Ohio	13,226	95	95	100	102	103	110	111	108	111
Wisconsin	13,154	95	96	100	96	97	96	93	90	97
Plains	13,286	96	96	99	94	88	90	87	64	76
Iowa	12,594	91	92	101	98	93	97	82	63	82
Kansas	13,775	99	100	106	99	96	99	97	67	76
Minnesota	14,087	102	102	103	100	92	94	84	85	85
Missouri	13,244	96	95	95	93	96	96	90	87	89
Nebraska	13,281	96	95	98	90	90	94	90	60	84
North Dakota	12,052	87	89	93	102	78	70	84	42	53
South Dakota	11,161	80	82	87	78	71	78	80	42	59
Southeast	11,989	86	87	86	83	74	69	67	57	53
Alabama	10,673	77	77	79	77	71	62	62	39	46
Arkansas	10,476	76	76	77	79	69	58	56	42	43
Florida	13,742	99	99	95	96	87	85	91	80	74
Georgia	12,543	90	90	85	86	78	71	70	57	50
Kentucky	10,824	78	79	82	82	74	71	64	54	56
Louisiana	11,274	81	84	86	79	76	75	74	61	59
Mississippi	9,187	66	68	70	69	59	51	53	39	41
North Carolina	11,617	84	84	82	85	75	69	64	58	48
South Carolina	10,586	76	77	78	78	67	63	61	48	38
Tennessee	11,243	81	81	82	83	74	68	72	57	54
Virginia	14,542	105	104	98	97	88	84	75	74	62
West Virginia	10,193	74	75	82	81	75	69	69	74	66
Southwest	13,070	94	95	96	85	84	85	81	67	69
Arizona	12,795	92	92	93	92	87	91	87	83	84
New Mexico	10,914	79	79	83	76	79	79	73	57	58
Oklahoma	12,232	88	90	93	84	83	81	79	58	65
Texas	13,483	97	98	98	88	87	90	87	67	68
Rocky Mountain	12,762	92	93	96	91	90	93	94	86	84
Colorado	14,812	107	108	105	98	97	96	89	87	91
Idaho	11,120	80	80	85	91	83	84	90	89	72
Montana	10,947	79	83	87	88	87	97	98	85	85
Utah	10,493	76	76	82	82	88	87	89	74	80
Wyoming	13,223	95	95	114	95	95	102	103	95	96
Far West²	15,473	112	112	113	106	111	118	126	118	117
California	16,065	116	116	115	110	120	122	132	140	142
Nevada	14,488	104	105	115	112	120	137	124	126	125
Oregon	12,622	91	92	100	97	99	102	119	104	97
Washington	13,876	100	101	109	104	106	112	129	104	107
Alaska	18,187	131	137	134	129	116	129	n.a.	n.a.	n.a.
Hawaii	13,814	100	101	106	108	108	101	104	n.a.	n.a.

n.a.—not available

Note: Regional averages prior to 1979 are unweighted averages.

¹Includes 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).²Excluding 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 1986, p. 24; *Survey*, prior years.

PUBLIC OPINION ON GOVERNMENT AND TAXES
(1986 ACIR Survey Results)

QUESTION #1: Which do you think is the worst tax—that is, the least fair?

	Percent of U.S. Public													
	May 1986	May 1985	May 1984	May 1983	May 1982	Sept 1981	May 1980	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	37%	38%	36%	35%	36%	36%	36%	37%	30%	28%	28%	30%	30%	19%
Local Property Tax	28	24	29	26	30	33	25	27	32	33	29	28	31	45
State Sales Tax	17	16	15	13	14	14	19	15	18	17	23	20	20	13
State Income Tax	8	10	10	11	11	9	10	8	11	11	11	10	10	13
Don't Know	10	12	10	15	9	9	10	13	10	11	10	14	11	11

QUESTION #2: From which level of government do you feel you get the most for your money—federal, state, or local?

	Percent of U.S. Public														
	May 1986	May 1985	May 1984	May 1983	May 1982	Sept. 1981	May 1980	May 1979	May 1978	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	32%	32%	24%	31%	35%	30%	33%	29%	35%	36%	36%	38%	29%	35%	39%
Local	33	31	35	31	28	33	26	33	26	26	25	25	28	25	26
State	22	22	27	20	20	25	22	22	20	20	20	20	24	18	18
Don't Know	13	15	14	19	17	14	19	16	19	18	19	17	19	22	17

QUESTION #3 (1984 Survey only): In the next fiscal year, the federal government is expected to spend about \$180 billion more than it takes in. Which one of these basic ways of reducing the deficit would you prefer?

	Percent of U.S. Public
1. Mostly by cuts in spending.	51
2. Most by increases in taxes which would be earmarked for reducing the deficit.	7
3. About equally by cuts in spending and by tax increases.	33
4. Don't know/No answer.	9

QUESTION #4: If the federal government decides to reduce spending to keep it more in line with revenue, which one of these would you prefer?

	Percent of U.S. Public	
	May 1986	May 1984
1. Cut defense spending.	53	50
2. Cut Social Security and Medicare.	2	3
3. Cut all federal programs other than defense and Social Security and Medicare.	29	31
4. All federal programs.	3 ¹	2 ¹
5. No federal programs.	4 ¹	2 ¹
6. Don't know/No answer.	9	12

¹Responses were volunteered.

QUESTION #5: How do you feel about government services and taxes?

Percent of U.S. Public	Percent of U.S. Public			
	1986	1982	1980	1979
Decrease services and taxes	31	36	38	39
Keep services and taxes about where they are	51	42	45	46
Increase services and taxes	9	8	6	6
Don't know	9	14	11	9

(continued on next page)

Table 75 (cont.)
PUBLIC OPINION ON GOVERNMENT AND TAXES
(1986 ACIR Survey Results)

QUESTION #6 (from 1984 Survey): *Suppose the federal government must raise taxes substantially, which of these do you think would be the best way to do it?*

	Percent of U.S. Public	
	1984	1972
1. Have a form of national sales tax on things other than food and similar necessities.	32	34
2. Raise individual income tax rates.	7	10
3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, state and local taxes, medical expenses, etc.	47	40
4. Don't know/No answer.	14	16

QUESTION #7: *Which of these statements comes closest to your view about government power today?*

Percent of U.S. Public

	1986	1985	1984	1982	1978
The federal government					
1. Has too much power.	28	31	35	38	38
2. Has about the right amount of power.	24	27	25	18	18
3. Should use its powers more vigorously.	41	36	34	30	36
4. No opinion	7	6	6	14	8

QUESTION #8: *Should single parents receiving welfare be required to work in a government program in order to continue receiving payments?*

	Percent of U.S. Public	
	1986	
Yes	32	
Only if the children can be placed in affordable day care or are in school	51	
No	13	
Don't know	4	

QUESTION #9 *Suppose your local government must raise more revenue, which of these do you think would be the best way to do it?*

	Percent of U.S. Public	
	1986	1981
Local income tax	9	7
Local sales tax	26	21
Local property tax	7	5
Charges for specific services	49	55
Don't know	9	12

Source: Advisory Commission on Intergovernmental Relations, *1986 Changing Public Attitudes on Governments and Taxes*, S-15, U.S. Government Printing Office, Washington, D.C. 1986, pp. 1-5. See also, prior editions. The next ACIR public opinion poll will be conducted in June, 1987; the report will be published mid-fall, 1987.

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 ¹
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 ^{1 2}	Oregon ³
Texas ³	Kentucky ⁴	Nevada	North Dakota ³

ANNUAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLE

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

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.

¹Technically a biennial session, but in practice meets annually.

²Appropriations are made for the biennium, but reviewed annually.

³Appropriations are made for the biennium.

⁴Biennial budget cycle begins in even-numbered years.

⁵In 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.

BALANCED BUDGET REQUIREMENTS, 1984

(explanation of table at end of next page)

States and Region	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) Governor Only has to Submit a Balanced Budget	(2) Legis- lature- Only has to Pass a Balanced Budget	(4) May Carry Over a Deficit but Must be Corrected in Next Fiscal Year	(6) State Cannot Carry Over a Deficit Into Next Biennium	(8) State Cannot Carry Over a Deficit Into Next Fiscal Year		
	Statutory	Consti- tutional							
New England									
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
Mideast									
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	
Great Lakes									
Illinois		X	C	C				4	
Indiana		X					C*	10	
Michigan		X			C			6	
Ohio	X	X					S,C	10	
Wisconsin		X			C*			6	
Plains									
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	
Southeast									
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	
Southwest									
Arizona		X					C	10	
New Mexico		X					C	10	
Oklahoma		X					C	10	
Texas		X		C		C		8	
Rocky Mountain									
Colorado		X					C	10	
Idaho		X					C	10	
Montana		X		C		C	C	10	
Utah	X	X					S,C	10	
Wyoming		X				C		8	
Far West									
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	C	10	

Source: ACIR staff compilation based on 1984 surveys of executive and legislative fiscal directors, and *Limitations on State Deficits*, Council of State Governments, Lexington, Kentucky, May 1976.

* — See note for the particular state on next page.

BALANCED BUDGET REQUIREMENTS, 1984

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.

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

State-Imposed Limits on Local Governments

States	Overall Property Tax Rate Limit	Specific Property Tax Rate Limit	Property Tax Levy Limit	General Revenue Limit	General Expenditure Limit	Limits on Assessment Increases	Full Disclosure	Limits on State Govern- ments
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 ¹					
California	CMSA				CMSA	CMSA		Const. A
Colorado		CSB	CMB		SD		CMSA	Stat. D
Connecticut								
Delaware		SD	CA ¹					
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			CMD		SD			
Kentucky	CMSB	CMSA					CMSA	
Louisiana		CMSD	CMSA ¹					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 ⁵				
Nevada	CMSB	SB	CMD					Stat. A
New Hampshire								
New Jersey			CD		MSD			
New Mexico	CMSB	CMSB	CMSA			CMSA		
New York		CMSB				CMA ²		
North Carolina		CMD						
North Dakota			CMSA					
Ohio	CMSB		CMSD ¹					
Oklahoma	CMSB	CMSB						
Oregon			CMSB			CMSA		Stat. A
Pennsylvania		CMSB ⁴						
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
B—Enacted before 1970
Const.—Constitutional

M—Municipal
D—1970 to 1977
Stat.—Statutory

S—School District
A—1978 and after

See notes on next page.

¹Limits follow reassessment.

²Applicable to only New York City and Nassau County.

³Only for selected districts (Fire, Library, Cemetery, etc.)

⁴Jurisdictions with home rule charters are not subject to limits.

⁵Expires 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.

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	Referendum Required To Exceed Limit	Limit May Be Exceeded:		
					For Re-funding	For Defense of State or Nation	For Other Purposes	
United States								\$889.92
Alabama		\$300,000(1)	(1)	(1)	X	X(2)		805.73
Alaska	X			X	X(31)	X(3)	X(32)	10,925.34
Arizona		350,000				X		214.59
Arkansas				X	X			349.60
California			\$300,000		X(4)	X		609.01
Colorado		100,000	50,000		X(5)	X	X(6)	470.59
Connecticut	X		(7)					2,012.97
Delaware	X(8)		(9)	X(4)	X	X		2,944.57
Florida			(9)		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		250,000			X(4)	X	(33)	459.62
Kansas			1,000,000		X(4)	X	(34)	130.15
Kentucky		500,000			X(4)	X		975.11
Louisiana	X(2)							1,806.44
Maine		(16)	2,000,000		X	X	X(17)	1,052.06
Maryland	X(3,35)					X	X(18)	1,159.17
Massachusetts	X(2)					X	X(2,18)	1,734.96
Michigan		(19)		(36)				649.64
Minnesota	X(12)							835.35
Mississippi			(20)					385.35
Missouri		1,000,000			X(4)	X		660.05
Montana	X(2)							901.34
Nebraska		100,000				X		640.14
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	X(39)	881.00
New York				X(4)		X	X(18)	1,819.45
North Carolina		(15)	(23)		X	X	X(18)	344.78
North Dakota			2,000,000(4)			X	X	855.28
Ohio		750,000				X	X	763.59
Oklahoma		500,000		X(4)		X	X(40)	1,084.94
Oregon			50,000(24)			X	X(25)	2,458.15
Pennsylvania				X(26)		X	X(18)	614.97
Rhode Island			50,000		X	X	X(18)	2,907.15
South Carolina		(41)		X(27,4)			(42)	1,016.69
South Dakota		100,000	(21)			X	X	1,534.53
Tennessee	X(3)							401.80
Texas		200,000				X	X	317.20
Utah			(21)			X		810.52
Vermont	X(3)							1,658.72
Virginia		(28)	(28)	X(28)		X	X(28)	581.30
Washington		(15)	(29,12)	X	X	X		687.22
West Virginia		(15)				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 \$300,000. 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 any one 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 \$200,000.
- 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 80

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		
Alabama					
Counties	C-S	5	LAV	None	¹ Many exceptions are provided by constitutional amendments and statutes applicable to individual local governments.
Municipalities	C-S	20 ¹	LAV	None	
Alaska	C	No Limits	No Limits	M ¹	¹ General obligation debt may only be authorized for capital improvements.
Arizona					
Counties	C	6	EAV	M ¹	¹ But in no case to exceed 15% of equalized assessed valuation.
Municipalities	C	6	EAV	M ²	² 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.
School Districts	C	6	EAV	M ^{1,3}	³ Unified school districts may become indebted to an amount not exceeding 30% of the taxable value within the district.
Arkansas					
Counties	None	No Limits ¹	No Limits ¹	n.a.	¹ Limited only as to the maximum allowable property tax rate for debt service.
Municipalities	None	No Limits ¹	No Limits ¹	n.a.	² By permission of State Board of Education limit may be raised to not exceed 13% of total assessed valuation.
School Districts	S	15	LAV	²	
California					
Counties	C	No Limits ¹	No Limits ¹	2/3 vote	¹ 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 ¹	No Limits ¹	2/3 vote	
School Districts	C	No Limits ¹	No Limits ¹	2/3 vote	
Colorado					
Counties and School Districts	None	n.a.	n.a.	n.a.	¹ Chartered and home rule municipalities may establish their own limits
Municipalities	S ¹	n.a.	n.a.	n.a.	
Connecticut	None	No Rate Limitations ¹	No rate Limitations ¹	n.a.	¹ 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.
Delaware					
New Castle County ¹	S	3	LAV	None	¹ Requires 75% approval of County Council.
Sussex County ²	S	12	LAV	None	² Requires 80% approval of County Council.
Kent County ³	S	12	LAV	None	³ Requires 5/7 approval of County Levy Court.
Florida	None	No Limits	No Limits	n.a.	
Georgia:					
Counties	C	10	LAV	n.a.	¹ 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 ¹	LAV	n.a.	
Hawaii					
Counties	C	15	LAV	None	
Idaho					
Counties:	C	No Limits ¹	No Limits ¹	None	¹ Debt incurred in any year cannot exceed revenue for fiscal year without approval by a 2/3 majority of the voters on the issue.
Municipalities	C	2	MV	None	
School Districts	C	2	MV	None	

Illinois					
Counties	S	2.875 ¹	EAV	None	¹ With specified exceptions.
Municipalities	S	8.625 ^{1,2}	EAV	None	² Does not apply to home rule municipalities which set own limits.
School Districts	S	13.8 ^{1,3}	EAV	None	³ K-12 Special Districts Townships.
Special Districts	S	2.875 ¹	EAV	None	
Townships	S	2.875 ¹	EAV	None	
Indiana					
Counties	C	2	LAV	None	
Municipalities	C	2	LAV	None	
School Districts	C	2	LAV	None	
Townships	C	2	LAV	None	
Iowa					
Counties	C	5	MV ¹	None	¹ By judicial interpretation.
Municipalities	C	5	MV ¹	None	
School Districts	C	5	MV ¹	None	
Kansas					
Counties	S	3 ¹	LAV	None	¹ Debt incurred for county hospitals, refunding, and for sanitary sewer improvements is excepted from limit.
Municipalities	S	30 ²	LAV	None	² 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	14 ³	LAV	⁴	³ Bonds issued without an election, but with written approval of the State Board of Education (not to exceed \$20,000) are not included. ⁴ With approval of State Board of Education and voters of school district.
Kentucky					
Counties	C	2 ¹	MV	None ²	¹ Plus 5% for roads.
Municipalities	C	3 to 10 ³	MV	None ²	² Unless emergency public health or safety should require.
School Districts	C	2	MV	None ²	³ 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%.
Louisiana					
Parishes (counties)	S	10	LAV	None	¹ 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	
Maine					
Counties	None	No Limits	No Limits	n.a.	
Municipalities ¹	C-S	15	LAV	None	
Maryland					
Counties (chartered)	S	15	LAV	¹	¹ 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.	
Massachusetts					
Counties	S	No Limits ¹	EAV	None	¹ Each county bond issue is subject to state legislative authorization.
Municipalities	S	5 ²	EAV	³	² Debt incurred for certain purposes is excepted (for example, 10% for water supply).
School Districts	S	2.5 ²	EAV	³	³ An additional 5% for towns and 2.5% for cities with approval of the emergency finance board.
Michigan					
Counties	C	10 ¹	EAV	None	¹ Voter approval required for issuance of unlimited (as opposed to limited) general obligation bonds pledging full faith and credit.

(continued on next page)

Table 80 (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		
Michigan (cont.)					
Municipalities	C-S	10 ^{1,2,3}	EAV	None	² Includes cities, villages, and charter townships. ³ 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 ^{1,4}	EAV	None	⁴ 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 non-voter-approved bonded indebtedness for energy improvement and asbestos removal projects for intermediate and other school districts.
Minnesota					
Counties	S	7.33	EAV	None	¹ Limitation does not apply to 1st-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. ² Independent school districts in 1st-class cities are limited to 2.75% of LAV, after authorization by 2/3 vote of city governing body. ³ Where at least 20% of the local tax base consists of railroad property (which is exempt from local taxation) special provisions apply.
Municipalities ¹	S	7.33	EAV	None	
Townships	S	7.33	EAV	None	
School Districts	S	10 ²	MV ³	None	
Mississippi					
Counties	S	10 ^{1,2}	LAV	None	¹ 15% until September 30, 1987.
Municipalities	S	10 ^{1,3}	LAV	None	² 15% for debt incurred to repair flood damage to roads and bridges. ³ 15% for debt incurred for water, sewer gas, electric and special improvements.
School Districts	S	20	LAV	4	⁴ 25% if pupil total increased over 50% in last five years.
Missouri					
Counties	C-S	5	EAV	2/3 ¹	¹ Additional 5%. ² 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.
Municipalities	C-S	5	EAV	2/3 ^{1,2}	
School Districts	C-S	10	EAV	None	
Montana					
Counties	S	11.25 ¹	EAV	1	¹ 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 ²	EAV	2	² Plus 55% for water and sewer debt.
School Districts	S	45	EAV	None	
Nebraska	None	No Limits	No Limits	n.a.	
Nevada					
Counties	S	10	EAV	None	¹ Some variation authorized.
Municipalities	S	30 ¹	EAV	None	
School Districts	S	15	EAV	None	

New Hampshire					
Counties	S	2	LAV	None	¹ Ten percent for cooperative school districts.
Municipalities	S	1.75	EAV	None	
School Districts	S	7 ¹	EAV	None	
New Jersey					
Counties	S	2	EAV	1	¹ Approval of State Local Finance Board.
Municipalities	S	3.5	EAV	1	² Varies from 1.5 to 4% depending upon grade level of School Districts instruction.
School Districts	S	2, ³	EAV	4	³ Eight percent in cities of first class; 6% for 2d class cities in excess of 80,000 population.
					⁴ Approval of State Local Finance Board, Commissioner of State Department of Education and referendum.
New Mexico					
Counties	C	4	LAV	None	¹ May contract debt in excess of limitation for construction or purchase of a water or sewer system.
Municipalities	C	4	LAV	None ¹	
School Districts	C	6	LAV	None	
New York					
Counties ¹	C	7 ²	MV	None	¹ Excludes the five counties comprising New York City.
Cities, Towns, Villages	C	7 ³	MV	None	² Except Nassau County where the limit is 10%.
School Districts	C-S	5 to 10 ⁴	MV	3/5 ⁵	³ 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.
					⁴ Five percent for school districts in cities under 125,000 population; statutory limit of 10% of current full valuation for non-city school districts with assessed valuation over \$100,000. No limit for non-city school districts with assessed valuation under \$100,000.
					⁵ 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.
North Carolina					
Counties	S	8 ¹	LAV	M ²	¹ All debt must be approved and the bonds marketed by the Local Government Commission, a state agency.
Municipalities	S	8 ¹	LAV	M ²	
					² The constitution requires voter approval of all general obligation, long-term debt incurred in excess of 2/3 of net debt reduction in the preceding fiscal year with limited exceptions.
North Dakota					
Counties	C	5	EAV	None	¹ Additional debt may be incurred for waterworks, up to 4%.
Cities	C	5 ¹	EAV	2/3 ²	² Additional 3%.
School Districts	C	5	EAV	M ³	³ Additional 5%.
Ohio					
Counties	S	1	LAV	M ¹	¹ Voter approval required for indebtedness in excess of 1% LAV. Net indebtedness shall never exceed 3% of first \$100,000,000 of taxable value plus 1.5% of taxable value in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5% of taxable value in excess of \$300,000,000.
Municipalities	C-S	10.5 ²	LAV	None	² Voter approval required for indebtedness in excess of 5.5% LAV. Net indebtedness shall never exceed 10 1/2% LAV.
Townships	S	2 ³	LAV	M	³ Subject to voter approval.
School Districts	S	4	LAV	4	⁴ No 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.

(continued on next page)

Table 80 (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		
Oklahoma					
Counties	C	5 ^{1,2}	LAV	None	¹ Amount incurred in any year may not exceed revenue for the year, except by a 3/5 majority vote. ² By majority vote can authorize debt to secure and develop industry. Tax may not exceed 5 mills. ³ Additional 5%.
Municipalities	C	10 ^{1,2}	LAV	None	
School Districts	C-S	5 ¹	LAV	3/5 ³	
Oregon					
Counties	S	2	MV	None	¹ 0.55% 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	
Pennsylvania					
Counties	S	1	1	M	¹ Limitation 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%. ² For Philadelphia, the limit is 13.5% of locally established assessed value with up to 3% without referendum (by constitution).
Municipalities	S	1,2	1	M	
School Districts	S	1	1	M	
Rhode Island					
Municipalities	S	3	LAV	None	
South Carolina					
Counties	C	8 ¹	LAV	None	¹ Numerous specific exceptions. ² Where two or more municipalities overlap, or school districts overlap, aggregate limit is 15%.
Municipalities	C	8 ^{1,2}	LAV	None	
School Districts	C	8 ^{1,2}	LAV	None	
South Dakota					
Counties	C	5	EAV	M ¹	¹ Up to an additional 10% (18% for cities over 8,000 population) for specified purposes.
Municipalities	C	5	EAV	M ¹	
School Districts	C	10	EAV	1	
Tennessee	None	No Limits ¹	No Limits ¹	n.a.	¹ Except that industrial building bonds are limited to 10% of assessed valuation, and require a 3/4 majority in referendum.
Texas					
Counties	C-S	1	LAV	None	¹ Limit on taxing authority for debt repayment is generally \$.80 per \$100 LAV. ² 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	1	LAV	None	
School Districts	C-S	10	LAV	None	
Utah					
Counties	C	2 ¹	MV ²	None	¹ Debt 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). ² By judicial interpretation. ³ 1st and 2nd class cities are granted an additional 4%, 3rd class cities and towns an additional 8% debt for construction of water, lights, and sewer facilities.
Municipalities	C	4 ¹	MV ²	³	
School Districts	C	4 ¹	MV ²	None	
Vermont					
Municipalities ¹	S	10 ²	LAV	None	¹ There are a few exceptions specified in the state statutes. ² The statutory limit is "10 times the grand list of the municipal corporation." The "grand list" is 1% of the locally assessed valuation.

Virginia					
Counties	C-S	No Limits ¹	No Limits ¹	n.a.	¹ By referendum.
Municipalities ²	C-S	10	LAV	None	² Including counties that elect to be treated as cities.
Washington					
Counties	C	5 ¹	LAV	1	¹ 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 ¹	LAV	1	² 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."
School Districts	C	10 ²	LAV	2	
West Virginia					
Counties	C-S	5	LAV	None	
Municipalities	C-S	5	LAV	None	
School Districts	C-S	5	LAV	None	
Wisconsin					
Counties	C-S	5 ¹	EAV	None	¹ No more than 4% for county buildings or 1% (by sole action of the county board) for highways.
Municipalities	C-S	5 ¹	EAV	2	² Municipalities operating schools, except Milwaukee, may incur an additional 10% for school purposes.
School Districts	C-S	5 ³	EAV	3	³ Ten percent for school districts offering no less than grades 1-12 and which are eligible for highest level of state aid ("integrated" districts).
Wyoming					
Counties	C-S	2	EAV	None	¹ Additional 4% authorized for sewer construction.
Municipalities	C	2 ¹	EAV	1	
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 & FOOD STAMPS, ONE-PARENT FAMILY¹ OF THREE PERSONS, JANUARY 1987

<u>State and Region</u>	<u>Maximum AFDC Grant²</u>	<u>Food Stamp Benefit</u>	<u>Combined Benefits</u>	<u>Percentage Change in Benefits, 1972-86³</u>	<u>Federal Matching Rate, 1987⁴</u>
Median State⁵	\$354	\$182	\$536	-19.3%	57.58%
New England					
Connecticut	590	111	701	-17.0	50.00
Maine	405	166	571	1.1	68.07
Massachusetts	491	141	632	-28.1	50.00
New Hampshire	397	169	566	-28.2	53.28
Rhode Island	503	175	678	-18.2	55.38
Vermont	572	116	688	-19.9	67.37
Mideast					
Delaware	310	195	505	-9.8	50.00
Washington, DC	364	179	543	-21.2	50.00
Maryland	345	202	547	-11.5	50.00
New York (New York City)	497	155	652	-17.7	50.00
New York (Suffolk Co.)	602	123	725	n.a.	50.00
New Jersey	404	174	578	-31.4	50.00
Pennsylvania	382	173	555	-29.8	57.28
Great Lakes					
Illinois	342	191	533	-30.3	50.00
Indiana	256	211	467	-25.1	62.92
Michigan (Washtenaw Co.)	503	151	654	n.a.	56.88
Michigan (Wayne Co.)	473	160	633	-32.7	56.88
Ohio	302	202	504	-18.5	58.27
Wisconsin	544	125	669	-14.0	57.58
Plains					
Iowa	381	174	555	-20.5	60.39
Kansas	403	170	573	-31.3	51.39
Minnesota	532	128	660	-22.4	52.98
Missouri	279	204	483	-6.3	59.85
Nebraska	350	183	533	-19.3	58.06
North Dakota	371	177	548	-28.9	56.41
South Dakota	366	178	544	-30.3	67.45
Southeast					
Alabama	118	214	332	-20.9	72.41
Arkansas	192	214	406	-13.5	74.02
Florida	264	209	473	-13.5	55.54
Georgia	256	211	467	-14.3	64.54
Kentucky	197	214	411	-25.5	70.75
Louisiana	190	214	404	-11.3	65.77
Mississippi	120	214	334	-8.3	78.50
North Carolina	259	210	469	-20.4	68.40
South Carolina	199	214	413	-9.3	72.23
Tennessee	155	214	369	-23.3	70.26
Virginia	354	182	536	-26.4	51.86
West Virginia	249	213	462	-12.4	72.59
Southwest					
Arizona	293	200	493	-17.0	62.13
New Mexico	258	211	469	-20.1	69.68
Oklahoma	310	195	505	-15.1	59.86
Texas	184	214	398	-23.3	55.16
Rocky Mountain					
Colorado	346	184	530	-22.3	50.00
Idaho	304	197	501	-35.1	71.08
Montana	354	182	536	-14.7	67.44
Utah	376	175	551	-19.3	73.21
Wyoming	360	180	540	-22.3	54.20
Far West					
California	617	103	720	-3.0	50.00
Nevada	285	202	487	-16.6	50.00
Oregon	397	204	601	-17.1	62.47
Washington	492	154	646	-16.3	52.52
Alaska	749	197	946	n.a.	50.00
Hawaii	468	301	769	n.a.	51.29

¹In 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.

²In states with area differentials, figure shown is for area with highest benefit.

³Percentage change 1972-86 in the combined AFDC and food stamp benefits for a family of four with no income. Benefit levels were adjusted for inflation.

⁴For example, in the state of Alabama, the federal government picks up 72.41% of the costs of AFDC; the state government, 27.59%.

⁵Among 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, 1st Session, March 6, 1987, pp. 406-407, 420-421, 660-662.

THE FLOW OF FEDERAL FUNDS, 1965-84

(The estimated amount of federal expenditures in each state for each \$1.00 of federal taxes paid by residents of each state*)

<u>Region or State</u>	<u>1982-84</u>	<u>1974-76</u>	<u>1969-71</u>	<u>1965-67</u>
U.S. Average	<u>1.00</u>			
New England				
Connecticut	1.02	0.92	0.88	0.92
Maine	1.30	1.19	1.04	1.14
Massachusetts	1.10	1.04	0.95	0.90
New Hampshire	0.98	0.90	0.97	0.83
Rhode Island	1.05	1.07	1.14	1.17
Vermont	1.10	1.16	1.02	1.11
Mideast				
Delaware	0.83	0.71	0.60	0.54
Washington, DC	n.a.	3.23	2.99	2.16
Maryland	1.27	1.31	1.39	1.34
New Jersey	0.70	0.79	0.75	0.71
New York	0.92	0.93	0.78	0.62
Pennsylvania	0.96	0.95	0.85	0.71
Great Lakes				
Illinois	0.70	0.70	0.63	0.59
Indiana	0.83	0.74	0.81	0.75
Michigan	0.78	0.76	0.61	0.58
Ohio	0.85	0.76	0.75	0.70
Wisconsin	0.82	0.76	0.71	0.67
Plains				
Iowa	0.80	0.81	0.83	1.00
Kansas	1.02	0.96	1.14	1.44
Minnesota	0.85	0.87	0.89	0.93
Missouri	1.43	1.12	1.10	1.09
Nebraska	0.95	0.91	0.91	1.26
North Dakota	1.06	1.32	1.51	2.04
South Dakota	1.24	1.33	1.26	1.67
Southeast				
Alabama	1.29	1.31	1.49	1.52
Arkansas	1.27	1.19	1.20	1.29
Florida	1.09	0.96	1.09	1.15
Georgia	1.09	1.08	1.29	1.52
Kentucky	1.10	1.17	1.14	1.32
Louisiana	0.90	1.07	1.19	1.33
Mississippi	1.61	1.65	1.73	1.68
North Carolina	0.95	1.00	0.99	1.21
South Carolina	1.25	1.22	1.25	1.58
Tennessee	1.20	0.98	1.01	1.12
Virginia	1.52	1.46	1.68	1.73
West Virginia	1.07	1.21	1.09	1.02
Southwest				
Arizona	1.14	1.18	1.19	1.33
New Mexico	1.80	1.47	1.67	1.68
Oklahoma	0.88	1.23	1.35	1.36
Texas	0.78	0.96	1.31	1.35
Rocky Mountain				
Colorado	0.91	1.05	1.24	1.33
Idaho	1.13	1.03	0.96	1.15
Montana	1.07	1.17	1.18	1.53
Utah	1.27	1.28	1.53	1.32
Wyoming	0.75	1.00	1.10	1.50
Far West				
California	1.09	1.15	1.24	1.32
Nevada	0.92	0.85	0.75	0.86
Oregon	0.89	0.91	0.84	0.80
Washington	1.09	1.20	1.10	1.24
Alaska	1.01	1.82	2.76	4.54
Hawaii	1.38	1.56	1.53	2.27

*Includes all federal expenditures that can be allocated by state including defense procurement contracts, Social Security payments, grants-in-aid to state and local governments, federal payroll, etc. Revenue figures include individual and corporation income taxes, Social Security taxes, excise taxes, etc. All figures adjusted proportionally so that, overall, there is \$1.00 of revenue for each \$1.00 of expenditure.

Source: ACIR, *Flows of Federal Funds, 1952-76*, p.55, 1980. Ratios for 1982-84 based on U.S. Bureau of the Census, *Federal Expenditures by State 1984* (see also, 1982; 1983), March 1985. Allocation of federal tax revenue by state for 1982-84 provided by The Tax Foundation, Inc., Washington D.C. Three-year averages for expenditures and revenue were used to ensure that unusually high or low figures in a particular state in any single year would not unduly influence the flow-of-fund ratios.

Section II

State Rankings

This state rankings section was a new addition to last year's edition of *Significant Features*. It came in response to the numerous "ranking" questions that ACIR staff members receive in the course of the year. These revised rankings should assist policy makers and researchers who wish to know how their state compares to others on a number of revenue and spending measures.

Data for state and local governments were combined for each state rather than listed separately for a very fundamental reason: particular functions of government are financed and delivered at the state level in some states while in others those same services are financed and provided by local governments. In order to rank the states on a variety of revenue and expenditure items, one must first ensure that such comparisons are appropriate. The combining of state government data with local government data does this.

Simply because a state has a particularly high or low ranking on a specific revenue or spending item does not necessarily mean that a given state is pursuing an inappropriate level of taxation or level of government service. Many would cite the diversity that exists among the states as one of the virtues of the federal system of government in the United States. So, although these state rankings will be helpful to policy makers and citizens in determining how the states compare on a variety of public finance measures, only normative rather than absolute judgments can be made regarding these rankings.

These state rankings were produced using ACIR's *Government Finance Diskettes* for microcomputers. These diskettes can be ordered from the ACIR should policy makers and researchers desire access to the data underlying these rankings in microcomputer spreadsheet form. In addition, these diskettes allow researchers to look at state or local government data separately.

Guide to Interpreting the Tables

Each revenue or expenditure item is ranked from *highest to lowest* on a per capita basis and as a per-

centage-of-income basis. To find the ranking of a particular state, first read down the column to find the Zip Code abbreviation for the state (see below) then read across to the left-most or right-most column to find the appropriate ranking. For example, to find the rank of Alabama for state-local per capita own-source general revenue, read down the third bank of columns on *Table R-1*. Note that Alabama raises \$1,589 per capita in state-local own-source revenue. Now move to the column on the extreme right to determine that Alabama ranks 42nd among the 50 states and Washington, DC, in state-local own-source general revenue.

Zip Code Abbreviations

AL	Alabama	MO	Missouri
AK	Alaska	MT	Montana
AZ	Arizona	NE	Nebraska
AR	Arkansas	NV	Nevada
CA	California	NH	New Hampshire
CO	Colorado	NJ	New Jersey
CT	Connecticut	NM	New Mexico
DE	Delaware	NY	New York
DC	Washington, DC	NC	North Carolina
FL	Florida	ND	North Dakota
GA	Georgia	OH	Ohio
HI	Hawaii	OK	Oklahoma
ID	Idaho	OR	Oregon
IL	Illinois	PA	Pennsylvania
IN	Indiana	RI	Rhode Island
IA	Iowa	SC	South Carolina
KS	Kansas	SD	South Dakota
KY	Kentucky	TN	Tennessee
LA	Louisiana	TX	Texas
ME	Maine	UT	Utah
MD	Maryland	VT	Vermont
MA	Massachusetts	VA	Virginia
MI	Michigan	WA	Washington
MN	Minnesota	WV	West Virginia
MS	Mississippi	WI	Wisconsin
		WY	Wyoming

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS
A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)**

Rank	State-Local General Revenue				Federal Aid to State-Local Governments				All State-Local Own Source General 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	AK	\$12,910	AK	77.0%	DC	\$2,154	DC	12.7%	AK	\$11,902	AK	71.0%	1
2	WY	5,274	WY	42.9	AK	1,008	WY	7.5	WY	4,350	WY	35.4	2
3	DC	5,172	DC	30.4	WY	924	MT	6.0	DC	3,018	NM	23.5	3
4	NY	3,631	NM	28.2	NY	644	AK	6.0	NY	2,987	UT	21.0	4
5	MN	3,106	UT	26.4	MT	634	VT	5.8	MN	2,608	NY	20.9	5
6	DE	3,067	MT	26.3	VT	622	UT	5.4	DE	2,596	MT	20.2	6
7	ND	2,846	NY	25.4	ND	598	ME	5.2	NM	2,370	MN	19.8	7
8	NM	2,843	MN	23.6	ME	559	MS	5.2	NJ	2,326	DE	19.3	8
9	CA	2,789	VT	23.6	RI	547	ND	4.8	CT	2,315	LA	18.7	9
10	MT	2,763	OR	23.1	SD	529	SD	4.8	CA	2,276	OR	18.5	10
11	NJ	2,737	ND	23.0	UT	526	NM	4.7	ND	2,248	ND	18.2	11
12	CT	2,709	DE	22.8	OR	524	OR	4.5	NV	2,241	VT	17.8	12
13	MI	2,695	LA	22.6	CA	513	NY	4.5	MI	2,225	DC	17.7	13
14	HI	2,673	MS	21.6	WA	509	WV	4.5	HI	2,199	MI	17.7	14
15	OR	2,667	MI	21.4	MA	508	AL	4.4	CO	2,167	AZ	17.7	15
16	MA	2,663	ME	21.2	MN	498	RI	4.3	MA	2,155	NV	17.3	16
17	RI	2,654	WV	21.1	HI	474	KY	4.3	MD	2,154	WI	17.2	17
18	WI	2,610	WI	21.0	NM	474	ID	4.1	WI	2,143	HI	17.1	18
19	NV	2,602	RI	20.8	DE	470	AR	4.1	OR	2,143	WV	16.6	19
20	UT	2,578	HI	20.8	MI	470	WA	4.0	MT	2,129	RI	16.5	20
21	MD	2,575	AL	20.5	WI	467	GA	4.0	RI	2,106	MS	16.4	21
22	WA	2,545	AZ	20.3	GA	454	TN	3.9	UT	2,052	OK	16.3	22
23	CO	2,538	WA	20.2	MS	453	LA	3.9	KS	2,042	CA	16.2	23
24	VT	2,525	NV	20.1	KY	441	MN	3.8	WA	2,035	WA	16.1	24
25	LA	2,428	GA	20.0	AL	440	SC	3.8	LA	2,009	AL	16.0	25
26	KS	2,397	CA	19.8	WV	440	WI	3.7	AZ	2,003	ME	16.0	26
27	IL	2,375	SD	19.6	IL	431	MI	3.7	IL	1,944	GA	15.9	27
28	NE	2,317	OK	19.3	PA	430	HI	3.7	NE	1,920	CO	15.9	28
29	AZ	2,298	SC	19.2	MD	421	CA	3.6	VT	1,903	KS	15.5	29
30	PA	2,292	KY	19.0	LA	419	DE	3.5	OK	1,896	SC	15.5	30
31	IA	2,290	ID	19.0	ID	416	NC	3.5	IA	1,893	NE	15.4	31
32	ME	2,275	IA	18.7	NJ	412	PA	3.5	TX	1,875	IA	15.4	32
33	OH	2,255	NE	18.6	TN	406	MA	3.4	OH	1,864	TX	15.3	33
34	GA	2,251	CO	18.6	AR	400	IA	3.2	PA	1,862	NJ	15.2	34
35	OK	2,244	PA	18.5	NE	397	NE	3.2	GA	1,797	OH	15.1	35
36	TX	2,173	AR	18.3	IA	397	OH	3.2	VA	1,786	PA	15.1	36
37	SD	2,168	NC	18.2	CT	395	IL	3.1	FL	1,772	MD	15.0	37
38	VA	2,121	OH	18.2	OH	391	MO	3.1	ME	1,715	SD	14.9	38
39	FL	2,109	KS	18.2	NH	385	IN	3.0	IN	1,694	ID	14.8	39
40	WV	2,069	MA	18.1	SC	376	OK	3.0	SD	1,639	NC	14.8	40
41	IN	2,047	MD	18.0	NC	373	NH	3.0	WV	1,629	KY	14.7	41
42	AL	2,029	TN	17.9	CO	371	MD	2.9	AL	1,589	MA	14.6	42
43	KY	1,958	NJ	17.8	MO	369	NV	2.8	NC	1,578	IN	14.5	43
44	NC	1,951	TX	17.7	NV	362	FL	2.7	SC	1,544	FL	14.4	44
45	NH	1,925	IN	17.5	KS	355	CO	2.7	NH	1,539	AR	14.2	45
46	SC	1,920	IL	17.2	IN	353	KS	2.7	MO	1,538	IL	14.1	46
47	MO	1,908	FL	17.1	OK	349	NJ	2.7	KY	1,517	CT	14.1	47
48	ID	1,906	CT	16.5	FL	338	AZ	2.6	ID	1,489	TN	14.0	48
49	MS	1,886	VA	16.2	VA	335	VA	2.6	TN	1,442	VA	13.6	49
50	TN	1,848	MO	15.8	TX	299	TX	2.4	MS	1,434	MO	12.7	50
51	AR	1,789	NH	14.9	AZ	295	CT	2.4	AR	1,388	NH	11.9	51
	US	\$2,504	US	19.8%	US	\$445	US	3.5%	US	\$2,059	US	16.3%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)

Rank	State-Local Property Tax Revenue				State-Local Individual Income Tax Revenue				State-Local Corporation Income 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	\$1,101	WY	9.0%	NY	\$684	NY	4.8%	AK	\$393	AK	2.34%	1
2	AK	1,072	AK	6.4	DC	667	DE	4.6	NY	184	NY	1.29	2
3	DC	727	MT	6.0	DE	616	OR	4.2	DC	171	MI	1.22	3
4	NJ	717	NH	5.4	MD	590	MD	4.1	CT	154	DC	1.00	4
5	CT	703	OR	5.3	MA	543	MN	4.1	MI	153	ND	1.00	5
6	NH	693	VT	5.0	MN	533	DC	3.9	MA	146	MA	0.99	6
7	NY	688	MI	4.9	OR	488	MA	3.7	CA	139	CA	0.99	7
8	MT	631	NY	4.8	WI	421	WI	3.4	DE	124	CT	0.94	8
9	MI	619	NJ	4.7	CA	408	HI	3.2	ND	123	DE	0.92	9
10	OR	617	RI	4.6	HI	407	NC	3.0	NJ	122	NJ	0.80	10
11	RI	588	WI	4.6	MI	373	OH	3.0	NH	96	NH	0.74	11
12	WI	569	ME	4.4	OH	369	MI	3.0	MN	91	NC	0.73	12
13	MA	568	NE	4.4	VA	341	CA	2.9	WI	87	MT	0.72	13
14	NE	541	CT	4.3	PA	338	PA	2.7	PA	80	WI	0.70	14
15	VT	532	DC	4.3	NC	323	UT	2.7	NC	78	MN	0.70	15
16	IL	526	IA	4.2	RI	291	WV	2.6	MT	76	PA	0.64	16
17	IA	520	SD	4.1	GA	288	VA	2.6	RI	73	GA	0.62	17
18	KS	501	MA	3.9	IA	286	ID	2.6	GA	70	VT	0.61	18
19	CO	497	IL	3.8	CO	281	KY	2.6	LA	66	LA	0.61	19
20	MN	497	KS	3.8	VT	271	GA	2.5	VT	65	SC	0.60	20
21	ME	471	TX	3.8	KY	263	SC	2.5	KS	65	RI	0.57	21
22	TX	466	MN	3.8	UT	262	VT	2.5	AZ	63	AR	0.57	22
23	SD	455	CO	3.7	WV	260	ME	2.4	IL	61	AZ	0.56	23
24	CA	420	UT	3.5	ID	257	IA	2.3	SC	60	KY	0.55	24
25	WA	411	WA	3.3	NJ	256	RI	2.3	OR	57	AL	0.53	25
26	MD	407	AZ	3.2	ME	255	IN	2.1	KY	57	TN	0.53	26
27	FL	378	IN	3.2	SC	254	MT	2.1	MD	56	WV	0.52	27
28	IN	378	FL	3.1	IN	249	CO	2.1	AR	55	OR	0.50	28
29	OH	374	OH	3.0	KS	246	AR	2.0	TN	54	KS	0.49	29
30	AZ	367	CA	3.0	MO	240	MO	2.0	IA	54	MS	0.47	30
31	PA	367	PA	3.0	IL	225	OK	1.9	AL	53	IL	0.44	31
32	VA	366	MD	2.8	OK	220	AL	1.9	WV	51	NM	0.44	32
33	UT	346	VA	2.8	MT	219	KS	1.9	VA	50	IA	0.44	33
34	ND	337	ID	2.8	AR	200	AZ	1.7	HI	46	ME	0.43	34
35	NV	316	ND	2.7	NE	199	NJ	1.7	ME	46	ID	0.42	35
36	GA	295	GA	2.6	AZ	191	IL	1.6	NM	44	MD	0.39	36
37	HI	293	NV	2.4	AL	187	NE	1.6	ID	42	VA	0.39	37
38	ID	280	MS	2.4	LA	118	MS	1.1	MS	41	HI	0.36	38
39	NC	247	SC	2.4	ND	111	LA	1.1	OH	41	OH	0.33	39
40	SC	239	NC	2.3	MS	99	ND	0.9	FL	40	UT	0.32	40
41	MO	239	HI	2.3	CT	92	NM	0.6	IN*	32	FL	0.32	41
42	OK	226	TN	2.1	NM	59	CT	0.6	MO	32	IN*	0.28	42
43	TN	218	WV	2.0	NH	25	NH	0.2	UT	32	OK	0.27	43
44	MS	210	MO	2.0	TN	13	TN	0.1	OK	32	MO	0.26	44
45	DE	204	OK	1.9	AK	2	AK	0.0	CO	31	NE	0.25	45
46	WV	199	AR	1.8	SD	0	SD	0.0	NE	30	CO	0.23	46
47	KY	182	KY	1.8	TX	0	TX	0.0	SD	24	SD	0.22	47
48	LA	176	LA	1.6	FL	0	FL	0.0	NV	0	NV	0.00	48
49	AR	173	DE	1.5	NV	0	NV	0.0	TX	0	TX	0.00	49
50	NM	150	NM	1.5	WA	0	WA	0.0	WA	0	WA	0.00	50
51	AL	116	AL	1.2	WY	0	WY	0.0	WY	0	WY	0.00	51
	US	\$435	US	3.4%	US	\$294	US	2.3%	US	\$80	US	0.63%	

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

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A
PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)**

Rank	State-Local General Sales and Gross Receipts Tax Revenue				State-Local Selective Sales and Gross Receipts Tax Revenue				State-Local Motor Fuels 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	WA	\$688	WA	5.45%	NV	\$446	NV	3.44	MT	\$99	MT	0.94%	1
2	HI	649	HI	5.05	VT	267	VT	2.50	NV	98	WV	0.84	2
3	DC	530	NM	4.92	CT	265	AL	2.23	MN	83	ID	0.78	3
4	AZ	511	TN	4.58	DC	260	TX	1.91	WV	82	NV	0.76	4
5	NM	496	LA	4.57	NJ	238	WV	1.88	LA	81	LA	0.75	5
6	NV	495	AZ	4.50	TX	234	FL	1.85	NE	79	SC	0.74	6
7	LA	492	UT	4.21	AK	229	LA	1.76	WA	79	NM	0.71	7
8	CT	485	WV	4.19	FL	228	WA	1.69	ID	79	ME	0.71	8
9	TN	472	MS	4.09	AL	222	KY	1.63	ND	78	AL	0.71	9
10	CA	461	NV	3.82	MD	217	CT	1.61	SD	78	SD	0.71	10
11	NY	448	WY	3.50	WA	213	VA	1.61	WI	78	UT	0.70	11
12	CO	432	FL	3.34	VA	211	MT	1.61	ME	76	AR	0.66	12
13	WY	430	AR	3.31	IL	208	NM	1.60	SC	74	VT	0.65	13
14	UT	411	IN	3.28	MN	204	ME	1.57	NM	72	NE	0.64	14
15	FL	411	CA	3.27	NY	202	NH	1.56	AZ	70	MN	0.63	15
16	WV	411	CO	3.17	NH	201	MN	1.55	WY	70	ND	0.63	16
17	IN	384	NY	3.14	HI	197	NJ	1.55	AL	70	WA	0.63	17
18	MO	371	DC	3.11	LA	189	HI	1.54	VT	70	WI	0.62	18
19	IL	366	MO	3.06	RI	186	DC	1.52	AK	69	AZ	0.62	19
20	MS	357	SC	3.03	WV	184	SC	1.52	UT	68	NC	0.61	20
21	GA	333	AL	2.98	PA	175	MD	1.51	MI	68	MS	0.60	21
22	OK	328	GA	2.95	MT	169	IL	1.51	MD	68	TN	0.59	22
23	MN	324	CT	2.95	ME	169	NC	1.51	NC	65	WY	0.57	23
24	SD	323	SD	2.93	KY	168	AR	1.50	CT	65	GA	0.57	24
25	AR	323	ME	2.83	OK	166	RI	1.46	GA	65	MI	0.54	25
26	TX	315	OK	2.82	OH	165	OK	1.42	AR	64	IN	0.52	26
27	WI	304	IL	2.66	NM	162	NY	1.41	NH	64	FL	0.52	27
28	ME	304	TX	2.57	NC	161	PA	1.41	FL	64	IA	0.52	28
29	SC	302	MN	2.46	AZ	160	AZ	1.41	DE	64	KY	0.51	29
30	NJ	299	WI	2.44	DE	160	SD	1.40	IA	63	NH	0.50	30
31	AL	296	NC	2.39	WI	159	AK	1.36	IN	61	OK	0.50	31
32	OH	295	OH	2.38	ND	158	TN	1.35	KS	61	TX	0.49	32
33	RI	283	ID	2.36	SD	154	GA	1.34	TN	61	DE	0.47	33
34	MI	280	RI	2.22	KS	153	OH	1.33	TX	60	MD	0.47	34
35	ND	274	MI	2.22	SC	152	UT	1.30	OH	58	OH	0.47	35
36	KS	273	ND	2.21	GA	151	ND	1.28	OK	58	KS	0.46	36
37	IA	263	IA	2.14	NE	151	WI	1.27	CO	58	VA	0.44	37
38	NC	256	KY	2.14	AR	146	ID	1.26	VA	57	HI	0.43	38
39	PA	255	KS	2.07	TN	139	MS	1.26	IL	57	CO	0.42	39
40	MD	250	PA	2.06	MA	137	NE	1.21	HI	55	PA	0.42	40
41	NE	247	NE	1.99	MO	135	DE	1.18	KY	53	IL	0.41	41
42	MA	247	NJ	1.95	CA	133	KS	1.16	PA	52	AK	0.41	42
43	ID	237	MD	1.75	UT	127	MO	1.12	MS	52	OR	0.41	43
44	KY	220	MA	1.68	ID	127	OR	0.98	MA	48	CT	0.39	44
45	VA	218	VA	1.67	CO	119	CA	0.95	RI	47	RI	0.37	45
46	VT	164	VT	1.54	MI	113	MA	0.93	OR	47	MO	0.34	46
47	AK	99	AK	0.59	OR	113	IA	0.92	CA	44	MA	0.33	47
48	DE	0	DE	0.00	IA	112	MI	0.90	MO	41	CA	0.31	48
49	MT	0	MT	0.00	MS	110	CO	0.87	DC	40	NJ	0.26	49
50	NH	0	NH	0.00	WY	107	WY	0.87	NJ	40	DC	0.24	50
51	OR	0	OR	0.00	IN	97	IN	0.83	NY	23	NY	0.16	51
	US	\$353	US	2.79%	US	\$176	US	1.39	US	\$57	US	0.45%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A
PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)**

Rank	State-Local Public Utilities Tax Revenue				State-Local Insurance Premiums Tax Revenue				State-Local Tobacco Products 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	NJ	\$123.97	NJ	0.81%	AK	\$33.70	NM	0.29%	NH	\$33.08	AR	0.27%	1
2	DC	120.99	DC	0.71	NV	30.36	KY	0.28	MA	30.42	NH	0.26	2
3	IL	91.40	IL	0.66	KS	30.07	LA	0.26	RI	30.03	RI	0.24	3
4	CT	91.14	AL	0.60	OK	29.59	OK	0.25	NJ	28.65	ME	0.23	4
5	HI	75.86	HI	0.59	CT	29.25	MT	0.24	CT	28.48	VT	0.23	5
6	NY	72.37	RI	0.57	NM	29.17	MS	0.24	NY	27.81	WI	0.22	6
7	RI	72.36	CT	0.55	KY	28.84	NV	0.23	WI	27.10	AL	0.21	7
8	FL	64.83	FL	0.53	MA	28.11	WV	0.23	AR	26.57	MA	0.21	8
9	OH	63.75	OH	0.52	DE	27.94	KS	0.23	FL	25.19	FL	0.20	9
10	WA	61.14	NY	0.51	HI	27.91	AL	0.23	ME	25.05	OK	0.20	10
11	AL	59.22	WA	0.48	LA	27.74	HI	0.22	VT	24.38	NY	0.19	11
12	VA	58.97	NC	0.47	MT	25.18	SD	0.21	TX	22.85	OR	0.19	12
13	NC	50.48	VA	0.45	CA	24.83	DE	0.21	OK	22.73	NJ	0.19	13
14	PA	46.44	PA	0.38	TX	23.13	ID	0.20	WA	22.06	TX	0.19	14
15	MO	45.31	MO	0.37	SD	22.99	AK	0.20	OR	21.84	WV	0.18	15
16	TX	41.15	TX	0.34	WV	22.77	MA	0.19	NV	21.62	LA	0.18	16
17	MD	34.94	VT	0.31	AL	22.39	TX	0.19	AL	20.95	WA	0.17	17
18	DE	34.74	AZ	0.30	MS	20.70	TN	0.19	IL	20.65	CT	0.17	18
19	AZ	34.50	DE	0.26	ID	20.44	CT	0.18	MO	20.62	MO	0.17	19
20	VT	33.29	WI	0.26	MO	19.70	CA	0.18	IA	20.48	IA	0.17	20
21	CA	32.37	MD	0.24	IA	19.29	AR	0.17	MN	20.27	NV	0.17	21
22	WI	31.81	CA	0.23	NH	19.12	NC	0.17	PA	20.18	TN	0.17	22
23	ND	23.33	UT	0.22	TN	19.11	UT	0.17	DE	19.70	PA	0.16	23
24	ME	23.25	ME	0.22	VA	19.04	MO	0.16	LA	19.49	MS	0.16	24
25	KS	23.06	LA	0.21	MD	18.73	IA	0.16	HI	18.71	MT	0.16	25
26	LA	23.00	ND	0.19	ND	18.45	VT	0.15	KS	18.32	MN	0.15	26
27	UT	21.85	KS	0.17	NE	18.39	AZ	0.15	WV	18.12	IL	0.15	27
28	MN	20.94	OK	0.17	NC	18.39	ME	0.15	ND	18.09	DE	0.15	28
29	NV	20.83	NV	0.16	MN	18.25	ND	0.15	NE	17.92	ND	0.15	29
30	OK	19.22	AR	0.16	RI	17.88	NH	0.15	OH	17.18	HI	0.15	30
31	OR	18.13	MN	0.16	AZ	17.39	NE	0.15	TN	17.16	NE	0.14	31
32	CO	16.04	OR	0.16	PA	17.27	VA	0.15	MT	16.51	KS	0.14	32
33	AR	15.56	SC	0.14	AR	17.03	RI	0.14	CO	16.18	OH	0.14	33
34	KY	14.03	KY	0.14	VT	16.55	PA	0.14	AZ	15.54	AZ	0.14	34
35	SC	14.01	NM	0.13	FL	16.51	MN	0.14	MD	15.24	SD	0.13	35
36	NM	12.97	CO	0.12	NY	16.47	GA	0.14	DC	15.20	GA	0.13	36
37	GA	12.28	GA	0.11	ME	16.34	FL	0.13	SD	14.78	IN	0.12	37
38	NE	10.86	NE	0.09	UT	16.14	OR	0.13	GA	14.74	CO	0.12	38
39	MT	9.01	MS	0.09	WY	16.09	WY	0.13	MS	14.01	MI	0.11	39
40	TN	8.46	MT	0.09	OH	15.90	MD	0.13	IN	13.96	MD	0.11	40
41	WY	8.12	TN	0.08	OR	15.41	OH	0.13	MI	13.89	ID	0.10	41
42	MS	7.62	WY	0.07	GA	15.28	SC	0.13	ID	10.15	NM	0.10	42
43	NH	6.75	WV	0.06	WA	13.93	NY	0.12	NM	10.07	SC	0.09	43
44	WV	5.98	ID	0.06	CO	13.51	WA	0.11	AK	10.00	DC	0.09	44
45	MI	5.67	NH	0.05	NJ	13.49	IN	0.11	CA	9.89	UT	0.08	45
46	ID	5.66	MI	0.05	MI	12.87	MI	0.10	WY	9.53	WY	0.08	46
47	AK	3.74	AK	0.02	IN	12.83	CO	0.10	SC	8.92	CA	0.07	47
48	IA	2.02	IA	0.02	SC	12.68	WI	0.09	UT	8.01	AK	0.06	48
49	SD	1.47	SD	0.01	WI	11.17	NJ	0.09	VA	6.32	KY	0.05	49
50	IN	0.00	IN	0.00	IL	10.06	IL	0.07	KY	5.03	VA	0.05	50
51	MA	0.00	MA	0.00	DC	n.a.	DC	n.a.	NC	2.66	NC	0.02	51
	US	\$42.08	US	0.33%	US	\$18.99	US	0.15%	US	\$18.61	US	0.15%	

n.a.—Data not available.

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(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 Alcoholic Beverages 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	WY	0.62%	DE	\$318.40	DE	2.36%	FL	\$37.11	AL	0.33%	1
2	OK	59.62	VT	0.52	TX	59.50	TX	0.48	AL	33.03	SC	0.31	2
3	MN	58.88	OK	0.51	AK	55.07	LA	0.47	GA	31.64	FL	0.30	3
4	DE	57.59	MT	0.50	LA	50.51	PA	0.37	SC	30.47	GA	0.28	4
5	IL	57.44	OR	0.49	PA	46.20	AL	0.34	ME	26.89	TN	0.25	5
6	OR	57.00	MN	0.45	OH	35.40	MS	0.34	VT	26.60	ME	0.25	6
7	VT	55.52	IA	0.43	AL	34.20	AK	0.33	AK	26.17	VT	0.25	7
8	IA	53.21	AZ	0.43	TN	30.44	TN	0.30	TN	25.92	NC	0.19	8
9	MT	52.16	DE	0.43	MS	29.54	OH	0.29	WA	23.37	WA	0.19	9
10	ND	49.37	IL	0.42	ND	25.68	ND	0.21	NC	20.50	TX	0.17	10
11	AZ	48.54	ND	0.40	NC	21.06	NC	0.20	TX	20.34	LA	0.16	11
12	VA	46.28	ME	0.38	ID	19.19	SC	0.19	HI	19.58	MT	0.16	12
13	NJ	44.51	VA	0.35	SC	19.05	ID	0.19	KS	17.60	AK	0.16	13
14	NV	41.67	TN	0.35	NJ	18.42	ME	0.15	LA	17.42	MS	0.16	14
15	ME	40.84	ID	0.34	OK	16.36	OK	0.14	MT	16.77	HI	0.15	15
16	NH	40.49	WV	0.33	WA	16.09	OR	0.14	VA	16.26	KS	0.13	16
17	TX	40.39	TX	0.33	ME	15.78	WA	0.13	MA	14.35	KY	0.13	17
18	NE	39.77	NC	0.33	OR	15.70	MO	0.12	NV	14.00	VA	0.12	18
19	CT	37.84	AR	0.33	MO	14.92	NJ	0.12	MS	13.55	AR	0.11	19
20	MO	36.12	NV	0.32	NH	13.70	NM	0.12	KY	13.09	SD	0.11	20
21	TN	35.92	NE	0.32	NE	13.12	SD	0.11	OK	12.61	OK	0.11	21
22	PA	35.40	NH	0.31	NV	12.58	MT	0.11	MN	12.46	NV	0.11	22
23	NC	35.12	MO	0.30	MN	12.56	KY	0.11	SD	12.37	NM	0.11	23
24	MI	34.56	SD	0.29	NM	12.07	NH	0.11	AZ	11.90	AZ	0.10	24
25	ID	34.30	NM	0.29	SD	12.02	NE	0.11	DC	11.51	UT	0.10	25
26	WA	34.13	KY	0.29	KS	11.87	NV	0.10	NY	11.29	MA	0.10	26
27	OH	33.40	NJ	0.29	FL	11.54	MN	0.10	PA	10.98	ID	0.10	27
28	KS	33.36	PA	0.29	MT	11.40	FL	0.09	AR	10.95	MN	0.09	28
29	WV	32.59	MI	0.27	CT	11.13	IA	0.09	NM	10.82	PA	0.09	29
30	SD	32.37	MS	0.27	IA	11.09	KS	0.09	NH	10.62	NH	0.08	30
31	NY	32.31	WA	0.27	KY	11.06	VT	0.09	CT	10.29	MI	0.08	31
32	AR	32.06	OH	0.27	MD	9.99	AR	0.08	UT	10.21	NY	0.08	32
33	FL	31.69	FL	0.26	VT	9.43	MD	0.07	MI	10.07	WI	0.07	33
34	AK	30.48	KS	0.25	IL	9.15	VA	0.07	ID	9.63	ND	0.07	34
35	KY	29.93	WI	0.23	VA	9.00	CT	0.07	WI	9.19	DC	0.07	35
36	NM	29.35	CT	0.23	CA	8.70	IL	0.07	ND	8.69	NE	0.07	36
37	DC	28.87	UT	0.23	WI	8.24	WI	0.07	DE	8.26	CT	0.06	37
38	WI	28.72	NY	0.23	RI	8.07	WV	0.07	NE	8.18	RI	0.06	38
39	CO	27.95	HI	0.21	WY	7.97	WY	0.06	RI	7.86	DE	0.06	39
40	HI	27.33	AL	0.21	AR	7.90	RI	0.06	IL	7.78	IN	0.06	40
41	MA	25.40	CO	0.21	MA	7.11	CA	0.06	NJ	7.72	IL	0.06	41
42	RI	24.35	RI	0.19	NY	6.92	GA	0.06	CO	7.69	CO	0.06	42
43	MS	23.86	AK	0.18	CO	6.90	UT	0.06	IN	6.73	WV	0.06	43
44	CA	23.27	IN	0.18	GA	6.59	HI	0.05	OH	6.53	OH	0.05	44
45	MD	23.01	MA	0.17	HI	6.53	CO	0.05	MD	6.49	NJ	0.05	45
46	UT	22.23	DC	0.17	WV	6.48	NY	0.05	IA	5.64	IA	0.05	46
47	IN	21.00	CA	0.17	UT	5.43	MA	0.05	WV	5.47	MD	0.05	47
48	AL	20.55	MD	0.16	AZ	4.83	AZ	0.04	CA	5.11	MO	0.04	48
49	LA	15.90	SC	0.16	MI	4.44	MI	0.04	MO	4.93	CA	0.04	49
50	SC	15.64	LA	0.15	IN	3.61	IN	0.03	OR	4.05	OR	0.04	50
51	GA	12.82	GA	0.11	DC	n.a.	DC	n.a.	WY	2.85	WY	0.02	51
	US	\$34.25	US	0.27%	US	\$19.21	US	0.15%	US	\$13.77	US	0.11%	

n.a.--data not available

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)

Rank	State-Local Severance Tax Revenue				State-Local User Charges Revenue				State-Local Interest Earnings on Investments				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	\$2,667	AK	15.90	AK	\$809	AK	4.82%	AK	\$3,280	AK	19.56%	1
2	WY	794	WY	6.46	ND	508	MS	4.31	WY	751	WY	6.12	2
3	NM	270	NM	2.67	WY	496	ND	4.11	NM	412	NM	4.09	3
4	ND	257	ND	2.08	DE	476	WY	4.04	UT	333	UT	3.40	4
5	OK	215	OK	1.84	NV	453	AL	3.93	OR	275	MT	2.54	5
6	MT	182	MT	1.73	MN	429	GA	3.75	MT	268	OR	2.38	6
7	LA	166	LA	1.55	GA	423	DE	3.53	SD	237	SD	2.15	7
8	TX	133	TX	1.08	NE	402	NV	3.49	RI	225	RI	1.77	8
9	KY	61	KY	0.59	AL	389	MN	3.26	MN	212	MN	1.61	9
10	KS	46	MS	0.41	MS	376	NE	3.24	DE	208	ND	1.59	10
11	MS	36	KS	0.35	IA	374	SC	3.19	ND	197	OK	1.59	11
12	UT	30	UT	0.31	MI	373	LA	3.11	NV	193	DE	1.54	12
13	AL	22	AL	0.22	CO	368	IA	3.05	CO	190	NV	1.49	13
14	MN	19	MN	0.15	FL	359	UT	3.02	OK	185	NE	1.42	14
15	FL	15	FL	0.12	WA	352	OR	3.00	HI	181	HI	1.41	15
16	OR	12	AR	0.11	WI	351	TN	2.99	NE	176	CO	1.39	16
17	AR	11	OR	0.10	CA	348	MI	2.97	CA	163	AZ	1.36	17
18	CO	9	CO	0.07	OR	346	OK	2.95	AZ	154	VT	1.29	18
19	MI	8	MI	0.07	OK	344	FL	2.91	TX	148	WV	1.27	19
20	WA	8	WA	0.07	IN	340	IN	2.90	NY	147	TX	1.21	20
21	SD	6	SD	0.06	LA	335	ID	2.85	KS	145	LA	1.20	21
22	NE	3	NE	0.02	NY	329	WI	2.82	VT	138	CA	1.16	22
23	OH	1	ID	0.01	KS	324	WA	2.79	FL	135	KS	1.10	23
24	CA	1	OH	0.01	HI	320	NM	2.71	LA	129	FL	1.09	24
25	ID	1	TN	0.01	SC	318	CO	2.70	WA	128	AL	1.08	25
26	TN	1	CA	0.01	VA	313	VT	2.56	WV	124	ID	1.05	26
27	VA	*	IN	*	TN	309	MT	2.51	IL	122	NY	1.03	27
28	IN	*	VA	*	OH	303	HI	2.49	MD	119	SC	1.02	28
29	NC	*	NC	*	UT	295	CA	2.47	MI	119	WA	1.01	29
30	WI	*	WI	*	ID	287	KS	2.46	DC	115	MI	0.95	30
31	NH	*	NH	*	TX	283	OH	2.45	VA	114	KY	0.93	31
32	NV	*	NV	*	VT	274	WV	2.44	CT	111	ME	0.89	32
33	MO	*	MO	*	NM	273	AR	2.42	AL	107	IL	0.88	33
34	AZ	0	AZ	0.00	NJ	271	VA	2.39	ID	106	AR	0.87	34
35	CT	0	CT	0.00	AZ	267	NC	2.37	NJ	102	VA	0.87	35
36	DC	0	DC	0.00	MO	265	AZ	2.35	SC	102	GA	0.87	36
37	DE	0	DE	0.00	MT	264	SD	2.32	PA	99	MD	0.83	37
38	GA	0	GA	0.00	MA	256	TX	2.31	GA	98	TN	0.82	38
39	HI	0	HI	0.00	SD	256	NY	2.30	WI	98	MO	0.80	39
40	IA	0	IA	0.00	NC	254	MO	2.19	MO	97	PA	0.80	40
41	IL	0	IL	0.00	MD	253	KY	2.11	KY	96	NC	0.80	41
42	MA	0	MA	0.00	RI	250	RI	1.96	ME	95	WI	0.79	42
43	MD	0	MD	0.00	WV	239	ME	1.94	IA	94	IA	0.77	43
44	ME	0	ME	0.00	AR	236	NJ	1.77	NH	94	OH	0.76	44
45	NJ	0	NJ	0.00	DC	235	MD	1.76	OH	94	NH	0.73	45
46	NY	0	NY	0.00	IL	220	MA	1.74	MA	88	DC	0.67	46
47	PA	0	PA	0.00	KY	217	PA	1.70	NC	85	CT	0.67	47
48	RI	0	RI	0.00	PA	210	IL	1.60	AR	85	NJ	0.66	48
49	SC	0	SC	0.00	ME	208	NH	1.45	TN	85	MS	0.65	49
50	VT	0	VT	0.00	CT	208	DC	1.38	IN	70	MA	0.60	50
51	WV	0	WV	0.00	NH	187	CT	1.26	MS	56	IN	0.60	51
	US	\$30	US	0.24	US	\$312	US	2.47%	US	\$139	US	1.10%	

*Rounds to zero.

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

**STATE RANKINGS FOR SELECTED REVENUE ITEMS, AND SECURITY HOLDINGS
PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Revenue)**

Rank	State-Local Rents and Royalties Revenue				State-Local Cash and Securities Holdings: Insurance Trust Funds				State-Local Cash and Securities Holdings: Non-Insurance Trust Funds				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	\$3,056	AK	18.22%	AK	\$4,339	AK	25.87%	AK	\$29,573	AK	176.31%	1
2	WY	438	NM	3.82	NY	3,651	NY	25.57	WY	7,387	WY	60.14	2
3	NM	385	WY	3.57	CA	2,496	OH	19.63	NM	4,390	NM	43.57	3
4	DE	270	DE	2.00	OH	2,427	HI	17.98	OR	3,434	UT	31.55	4
5	LA	208	LA	1.93	HI	2,311	CA	17.73	UT	3,083	OR	29.71	5
6	KS	151	MT	1.23	NV	2,261	NV	17.44	MT	2,596	MT	24.67	6
7	MT	129	KY	1.18	WI	1,982	WI	15.92	SD	2,544	SD	23.05	7
8	KY	121	KS	1.15	WA	1,973	WA	15.64	ND	2,528	ND	20.42	8
9	AZ	100	UT	0.99	MI	1,873	AZ	15.28	MN	2,483	MN	18.89	9
10	RI	98	AZ	0.88	MN	1,804	SC	15.24	DE	2,267	OK	18.56	10
11	UT	97	RI	0.77	CO	1,801	MI	14.88	OK	2,161	LA	18.23	11
12	NJ	92	NV	0.71	AZ	1,733	OR	14.68	NV	2,131	DE	16.82	12
13	NV	92	ND	0.67	OR	1,697	NM	14.43	RI	2,116	RI	16.61	13
14	NH	83	NH	0.64	NJ	1,680	MN	13.72	TX	2,023	TX	16.47	14
15	ND	83	NJ	0.60	DE	1,671	NC	13.25	CO	2,004	NV	16.44	15
16	MN	77	MN	0.58	WY	1,595	CO	13.22	LA	1,963	WV	16.29	16
17	CT	74	AL	0.55	SC	1,520	WY	12.98	CA	1,956	AZ	16.23	17
18	MO	58	AR	0.55	NM	1,454	DE	12.40	NE	1,920	VT	16.01	18
19	AL	54	MO	0.48	MD	1,448	UT	12.26	AZ	1,841	NE	15.45	19
20	CO	54	IN	0.46	NC	1,417	AL	12.00	VT	1,712	CO	14.72	20
21	IN	54	CT	0.45	IL	1,416	MT	11.80	FL	1,702	CA	13.90	21
22	NY	54	TX	0.43	PA	1,335	WV	11.63	NY	1,691	FL	13.81	22
23	AR	53	OH	0.43	CT	1,306	TN	11.01	NJ	1,654	ID	13.30	23
24	OH	53	NC	0.42	RI	1,297	MS	10.97	MA	1,620	HI	12.45	24
25	TX	53	CO	0.40	MT	1,241	NJ	10.95	HI	1,601	AR	11.92	25
26	NC	45	WV	0.38	GA	1,200	PA	10.80	WV	1,598	NY	11.84	26
27	CA	39	NY	0.38	UT	1,198	GA	10.64	CT	1,426	ME	11.77	27
28	IA	39	MS	0.37	AL	1,190	IL	10.28	KS	1,425	MA	11.00	28
29	OK	38	OK	0.33	MO	1,151	RI	10.18	WA	1,367	TN	10.95	29
30	WV	37	IA	0.31	WV	1,141	MD	10.11	IL	1,355	WA	10.83	30
31	MS	32	CA	0.28	TN	1,136	KY	9.63	MI	1,348	KS	10.81	31
32	GA	30	GA	0.26	TX	1,101	AR	9.62	VA	1,343	NJ	10.78	32
33	MD	28	TN	0.23	IA	1,031	MO	9.52	ID	1,337	GA	10.74	33
34	IL	25	MD	0.20	DC	1,028	LA	9.30	MO	1,286	MI	10.71	34
35	TN	24	OR	0.19	KS	1,016	TX	8.97	MD	1,286	MO	10.63	35
36	FL	22	IL	0.18	VA	1,016	SD	8.56	DC	1,282	KY	10.48	36
37	OR	22	SC	0.18	LA	1,001	IA	8.41	ME	1,265	AL	10.38	37
38	MI	20	FL	0.18	KY	991	ID	8.09	WI	1,213	VA	10.26	38
39	SD	19	SD	0.17	MA	987	OK	8.00	GA	1,212	SC	9.91	39
40	NE	19	MI	0.16	MS	958	CT	7.94	AR	1,164	IL	9.84	40
41	SC	18	NE	0.15	SD	945	VA	7.76	TN	1,130	WI	9.75	41
42	VA	18	ME	0.14	AR	939	KS	7.71	KY	1,079	MD	8.98	42
43	WI	16	VA	0.14	OK	931	ND	7.47	IA	1,078	IA	8.79	43
44	ME	15	ID	0.13	ND	924	FL	7.23	NH	1,051	CT	8.67	44
45	PA	13	WI	0.13	FL	891	VT	7.17	OH	1,030	NC	8.57	45
46	ID	13	VT	0.12	NH	817	ME	6.87	AL	1,029	OH	8.33	46
47	VT	12	PA	0.11	ID	813	MA	6.70	SC	989	MS	8.33	47
48	MA	12	MA	0.08	VT	767	NH	6.33	PA	963	NH	8.14	48
49	HI	10	HI	0.07	ME	739	DC	6.04	NC	916	PA	7.79	49
50	WA	7	WA	0.05	NE	595	IN	4.85	IN	879	DC	7.53	50
51	DC	4	DC	0.02	IN	568	NE	4.79	MS	727	IN	7.51	51
	US	\$56	US	0.45%	US	\$1,655	US	13.09%	US	\$1,640	US	12.96%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985 (State and Local Government Expenditure)

Rank	State-Local All General Expenditure				State-Local Intergovernmental Expenditure to Federal Government				State-Local Direct General 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	\$9,513	AK	56.71%	CA	\$51.46	CA	0.37%	AK	\$9,509	AK	56.69%	1
2	DC	4,342	WY	33.92	MA	17.67	VT	0.13	DC	4,342	WY	33.92	2
3	WY	4,166	DC	25.50	WI	14.27	MA	0.12	WY	4,166	DC	25.50	3
4	NY	3,355	NM	25.17	VT	13.97	WI	0.11	NY	3,343	NM	25.17	4
5	MN	2,842	MT	24.87	NY	12.12	NY	0.08	MN	2,842	MT	24.86	5
6	ND	2,696	UT	23.81	RI	9.11	RI	0.07	ND	2,696	UT	23.81	6
7	DE	2,688	NY	23.50	MI	7.04	ME	0.06	DE	2,688	NY	23.41	7
8	CA	2,647	VT	22.53	ME	6.55	MI	0.06	MT	2,615	VT	22.40	8
9	MT	2,616	ND	21.78	IA	5.26	IA	0.04	CA	2,595	ND	21.78	9
10	WI	2,561	MN	21.62	WA	4.81	WA	0.04	WI	2,547	MN	21.62	10
11	RI	2,550	LA	21.45	AK	3.99	PA	0.03	RI	2,541	LA	21.45	11
12	NM	2,536	OR	21.38	PA	3.95	HI	0.03	NM	2,536	OR	21.38	12
13	WA	2,521	WI	20.57	HI	3.40	AK	0.02	NV	2,516	WI	20.45	13
14	NV	2,519	MS	20.44	NJ	3.31	NJ	0.02	WA	2,516	MS	20.44	14
15	MI	2,505	AZ	20.32	NV	2.55	NV	0.02	MI	2,498	AZ	20.32	15
16	NJ	2,486	WV	20.22	IN	1.57	IN	0.01	NJ	2,482	WV	20.22	16
17	HI	2,472	SD	20.06	MT	1.05	MT	0.01	OR	2,471	SD	20.06	17
18	OR	2,471	RI	20.02	NE	0.90	NE	0.01	HI	2,468	RI	19.94	18
19	MA	2,445	WA	19.98	DE	0.73	DE	0.01	MA	2,428	DE	19.94	19
20	CO	2,420	DE	19.95	ID	0.43	ID	*	CO	2,419	WA	19.94	20
21	VT	2,410	MI	19.90	CO	0.40	AZ	*	VT	2,396	AL	19.89	21
22	CT	2,368	AL	19.89	AZ	0.38	CO	*	CT	2,368	MI	19.85	22
23	MD	2,352	ME	19.65	WY	0.30	UT	*	MD	2,352	ME	19.59	23
24	UT	2,327	NV	19.43	UT	0.27	WY	*	UT	2,327	NV	19.41	24
25	IA	2,316	HI	19.23	KS	0.08	KS	*	IA	2,311	HI	19.20	25
26	LA	2,308	IA	18.88	IL	0.06	IL	*	LA	2,308	IA	18.84	26
27	AZ	2,305	CA	18.80	SD	0.04	AR	*	AZ	2,305	ID	18.59	27
28	NE	2,256	ID	18.60	AR	0.04	SD	*	NE	2,255	CA	18.43	28
29	KS	2,220	NE	18.15	MD	0.02	MS	*	KS	2,220	NE	18.14	29
30	SD	2,214	SC	17.87	LA	0.01	LA	*	SD	2,214	SC	17.87	30
31	IL	2,173	CO	17.77	MS	0.01	MD	*	IL	2,173	CO	17.77	31
32	OH	2,120	KY	17.47	GA	0.01	GA	*	OH	2,120	KY	17.47	32
33	ME	2,111	OK	17.46	CT	*	CT	*	ME	2,104	OK	17.46	33
34	OK	2,034	GA	17.46	AL	0.00	AL	0.00	OK	2,034	GA	17.46	34
35	PA	2,032	AR	17.36	DC	0.00	DC	0.00	PA	2,028	AR	17.36	35
36	TX	2,004	OH	17.15	FL	0.00	FL	0.00	TX	2,004	OH	17.15	36
37	VA	1,993	TN	16.89	KY	0.00	KY	0.00	VA	1,993	TN	16.89	37
38	WV	1,983	KS	16.84	MN	0.00	MN	0.00	WV	1,983	KS	16.84	38
39	AL	1,972	NC	16.69	MO	0.00	MO	0.00	AL	1,972	NC	16.69	39
40	GA	1,970	MA	16.61	NC	0.00	NC	0.00	GA	1,970	MA	16.49	40
41	FL	1,956	PA	16.44	ND	0.00	ND	0.00	FL	1,956	MD	16.42	41
42	ID	1,869	MD	16.42	NH	0.00	NH	0.00	ID	1,868	PA	16.40	42
43	IN	1,853	TX	16.32	NM	0.00	NM	0.00	IN	1,851	TX	16.32	43
44	NH	1,816	NJ	16.20	OH	0.00	OH	0.00	NH	1,816	NJ	16.18	44
45	KY	1,798	FL	15.87	OK	0.00	OK	0.00	KY	1,798	FL	15.87	45
46	NC	1,785	IN	15.82	OR	0.00	OR	0.00	NC	1,785	IN	15.80	46
47	MS	1,784	IL	15.78	SC	0.00	SC	0.00	MS	1,784	IL	15.78	47
48	SC	1,782	VA	15.22	TN	0.00	TN	0.00	SC	1,782	VA	15.22	48
49	MO	1,775	MO	14.67	TX	0.00	TX	0.00	MO	1,775	MO	14.67	49
50	TN	1,743	CT	14.39	VA	0.00	VA	0.00	TN	1,743	CT	14.39	50
51	AR	1,695	NH	14.06	WV	0.00	WV	0.00	AR	1,695	NH	14.06	51
	US	\$2,321	US	18.35%	US	\$8.22	US	0.07%	US	\$2,313	US	18.28%	

*Rounds to zero.

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Expenditure)

Rank	State-Local Direct Education Expenditure				State-Local Elementary and Secondary Education Expenditure				State-Local Direct Higher Education 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	\$2,368	AK	14.12%	AK	\$1,752	AK	10.44%	AK	\$538	AK	3.20%	1
2	WY	1,574	WY	12.81	WY	1,164	WY	9.48	WY	377	UT	3.15	2
3	DE	1,022	NM	9.89	NY	722	MT	6.72	ND	358	NM	3.09	3
4	ND	997	UT	9.86	MT	707	NM	6.54	DE	355	WY	3.07	4
5	NM	996	MT	9.19	NM	659	UT	6.32	VT	314	VT	2.94	5
6	MT	967	VT	8.43	MN	657	WV	5.94	WI	312	ND	2.89	6
7	UT	964	WV	8.18	NJ	652	OR	5.42	NM	311	DE	2.63	7
8	NY	952	ND	8.05	OR	626	NY	5.06	IA	309	AZ	2.60	8
9	WI	949	OR	7.95	MI	623	AR	5.02	UT	307	IA	2.52	9
10	MN	936	AZ	7.69	DC	620	MN	4.99	AZ	295	WI	2.51	10
11	OR	919	WI	7.62	UT	618	MI	4.95	KS	281	NC	2.46	11
12	VT	901	DE	7.59	WI	600	VT	4.93	CA	280	MS	2.36	12
13	MI	900	AR	7.40	ND	597	SD	4.84	HI	278	AL	2.34	13
14	IA	895	SC	7.35	CO	592	AZ	4.84	WA	276	OR	2.33	14
15	WA	892	AL	7.35	TX	592	TX	4.82	CO	273	SC	2.26	15
16	NE	887	IA	7.29	DE	590	WI	4.82	OR	270	ID	2.25	16
17	CO	887	MS	7.22	NE	590	ND	4.82	NE	265	WA	2.19	17
18	KS	875	MI	7.15	WV	582	NE	4.74	NC	263	HI	2.16	18
19	AZ	872	NC	7.15	WA	582	ME	4.73	TX	256	NE	2.13	19
20	TX	862	NE	7.14	KS	577	SC	4.63	MI	249	KS	2.13	20
21	CA	845	MN	7.12	OH	567	WA	4.61	MN	242	TX	2.08	21
22	NJ	839	WA	7.07	CT	560	OH	4.59	OK	238	OK	2.04	22
23	MD	815	ID	7.05	IA	552	LA	4.56	MD	235	MT	2.02	23
24	WV	803	TX	7.02	AZ	549	OK	4.55	AL	232	CO	2.00	24
25	OK	799	OK	6.86	MD	544	ID	4.52	VA	232	CA	1.99	25
26	VA	798	LA	6.80	CA	537	IA	4.50	ID	226	MI	1.98	26
27	OH	790	SD	6.71	PA	536	MS	4.48	SC	226	KY	1.89	27
28	RI	788	ME	6.69	VA	534	NC	4.43	IN	216	AR	1.87	28
29	NC	764	NY	6.67	SD	534	KS	4.38	MT	213	IN	1.85	29
30	DC	756	KS	6.64	MA	533	DE	4.38	OH	206	LA	1.84	30
31	IN	748	CO	6.51	OK	530	CO	4.35	MS	206	MN	1.84	31
32	SD	741	OH	6.39	VT	527	PA	4.33	LA	198	WV	1.81	32
33	CT	739	IN	6.39	RI	517	NJ	4.25	KY	195	VA	1.77	33
34	SC	733	KY	6.29	ME	508	IN	4.20	GA	193	TN	1.76	34
35	LA	732	RI	6.19	IL	500	GA	4.10	RI	193	GA	1.71	35
36	AL	728	VA	6.10	IN	493	VA	4.08	IL	191	OH	1.67	36
37	MA	727	GA	6.02	LA	491	AL	4.07	AR	182	SD	1.64	37
38	IL	726	CA	6.00	AR	490	RI	4.06	TN	182	MD	1.64	38
39	AR	722	TN	5.93	FL	478	FL	3.88	SD	182	ME	1.62	39
40	ME	719	PA	5.70	NC	474	MO	3.87	NY	178	RI	1.51	40
41	ID	709	MD	5.69	NH	470	KY	3.84	WV	177	IL	1.39	41
42	PA	704	NJ	5.47	MO	468	CA	3.81	ME	174	MO	1.32	42
43	HI	693	FL	5.43	GA	462	MD	3.80	NV	167	NV	1.29	43
44	GA	680	HI	5.39	SC	462	TN	3.69	NJ	161	NY	1.24	44
45	FL	669	MO	5.37	NV	461	NH	3.64	MO	160	FL	1.21	45
46	MO	650	IL	5.27	ID	454	DC	3.64	MA	150	NJ	1.05	46
47	KY	648	NV	4.99	AL	404	IL	3.63	FL	150	MA	1.02	47
48	NV	647	MA	4.94	HI	403	MA	3.62	CT	141	NH	0.94	48
49	MS	630	NH	4.70	KY	396	NV	3.56	DC	136	PA	0.91	49
50	TN	612	CT	4.49	MS	391	CT	3.40	NH	121	CT	0.85	50
51	NH	607	DC	4.44	TN	381	HI	3.14	PA	113	DC	0.80	51
	US	\$807	US	6.38	US	\$553	US	4.37%	US	\$219	US	1.73	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

Table R-10

STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Expenditure)

Rank	State-Local Direct Public Welfare Expenditure				State-Local Direct Health and Hospitals Expenditure				State-Local Direct Highways 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	DC	\$777	DC	4.56%	DC	\$425	MS	3.36%	AK	\$1,056	AK	6.29%	1
2	NY	596	NY	4.17	WY	400	WY	3.25	WY	676	WY	5.50	2
3	RI	437	ME	3.46	AK	367	GA	3.05	ND	395	MT	3.50	3
4	MI	434	MI	3.45	GA	344	AL	2.86	SD	371	SD	3.36	4
5	MN	431	RI	3.43	NY	338	LA	2.61	MT	368	ND	3.19	5
6	MA	411	MN	3.28	MS	293	SC	2.51	IA	324	UT	2.87	6
7	AK	404	WI	3.24	AL	284	DC	2.49	NE	305	VT	2.80	7
8	WI	404	VT	2.87	LA	281	NY	2.37	VT	300	NM	2.78	8
9	CA	377	MA	2.79	NV	259	AK	2.19	MN	291	IA	2.64	9
10	ME	372	CA	2.68	SC	251	TN	2.14	KS	287	NE	2.45	10
11	PA	328	PA	2.65	MI	250	NV	2.00	UT	281	MS	2.43	11
12	OH	325	OH	2.63	MN	232	NM	1.99	NM	280	WV	2.42	12
13	CT	317	AK	2.41	MA	229	MI	1.99	NV	278	ID	2.39	13
14	IL	313	LA	2.33	IA	229	IA	1.86	WA	263	MN	2.22	14
15	VT	307	KY	2.29	CA	228	NE	1.81	DE	251	KS	2.18	15
16	NJ	296	IL	2.27	NE	225	OK	1.79	AZ	243	NV	2.14	16
17	MD	277	MT	2.26	TN	221	MN	1.77	ID	240	AZ	2.14	17
18	HI	274	IA	2.20	FL	214	ID	1.76	WV	237	ME	2.13	18
19	IA	270	MS	2.17	OK	209	FL	1.73	ME	229	LA	2.13	19
20	ND	268	ND	2.16	CO	207	AR	1.73	LA	229	WA	2.08	20
21	WA	268	HI	2.13	WI	207	NC	1.67	NH	227	AL	2.04	21
22	LA	251	WA	2.12	NM	200	WI	1.66	WI	224	KY	1.88	22
23	MT	238	AR	2.03	MO	200	IN	1.66	CO	218	DE	1.86	23
24	KY	236	UT	1.94	IN	194	MO	1.65	MD	214	WI	1.80	24
25	CO	217	MD	1.93	WA	194	CA	1.62	MS	212	AR	1.79	25
26	IN	210	NJ	1.93	TX	189	MA	1.56	IL	208	OR	1.78	26
27	OK	210	CT	1.92	RI	187	WA	1.54	OR	206	NH	1.76	27
28	NH	210	WV	1.87	OH	181	TX	1.54	AL	203	TN	1.75	28
29	NE	209	TN	1.82	NC	178	CO	1.52	VA	202	GA	1.69	29
30	AR	198	OK	1.80	KS	178	UT	1.51	CT	194	OK	1.66	30
31	OR	193	IN	1.80	ID	177	WV	1.47	OK	193	CO	1.60	31
32	KS	191	NM	1.78	HI	175	RI	1.47	KY	193	VA	1.54	32
33	UT	189	NE	1.68	AR	169	OH	1.46	GA	191	MO	1.52	33
34	MS	189	AL	1.68	VA	167	HI	1.36	MO	183	IL	1.51	34
35	DE	189	SD	1.68	CT	158	KS	1.35	NY	183	MD	1.49	35
36	MO	188	OR	1.67	OR	153	OR	1.32	NJ	181	PA	1.45	36
37	TN	188	NH	1.62	NJ	149	MT	1.32	TN	181	NC	1.40	37
38	SD	185	AZ	1.59	UT	148	VA	1.27	PA	180	IN	1.32	38
39	WV	184	CO	1.59	WV	144	KY	1.19	AR	175	TX	1.32	39
40	VA	181	MO	1.56	ND	142	ND	1.15	TX	162	OH	1.29	40
41	AZ	181	SC	1.55	IL	141	VT	1.05	RI	161	NY	1.28	41
42	WY	180	GA	1.53	MT	138	PA	1.05	OH	160	SC	1.27	42
43	NM	179	NC	1.50	DE	131	IL	1.02	MI	156	RI	1.26	43
44	GA	173	WY	1.46	PA	130	SD	0.97	IN	155	MI	1.24	44
45	AL	166	ID	1.46	KY	122	DE	0.97	NC	150	FL	1.20	45
46	NC	160	KS	1.45	VT	113	NJ	0.97	FL	148	NJ	1.18	46
47	SC	154	DE	1.40	AZ	109	ME	0.97	DC	143	CT	1.18	47
48	FL	147	VA	1.39	SD	107	CT	0.96	MA	129	HI	0.99	48
49	ID	146	FL	1.19	NH	105	AZ	0.96	HI	127	CA	0.88	49
50	NV	140	TX	1.11	ME	104	NH	0.81	SC	126	MA	0.88	50
51	TX	136	NV	1.08	MD	95	MD	0.66	CA	124	DC	0.84	51
	US	\$291	US	2.30%	US	\$208	US	1.65%	US	\$189	US	1.49%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Expenditure)

Rank	State-Local Direct Police and Fire Expenditures				State-Local Direct Corrections Expenditure				State-Local Direct Protective In- spection 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	DC	\$398.83	DC	2.34%	DC	\$277.86	DC	1.63%	AK	\$51.39	AK	0.31%	1
2	AK	339.64	AK	2.02	AK	244.43	AK	1.46	NV	36.27	NV	0.28	2
3	NV	195.51	NV	1.51	NY	99.74	NM	0.74	DC	35.00	WA	0.21	3
4	NY	187.61	AZ	1.32	NV	88.81	NY	0.70	WA	26.80	DC	0.21	4
5	CA	172.16	NY	1.31	MD	76.40	NV	0.69	CA	26.22	OR	0.19	5
6	RI	155.05	OR	1.23	NM	74.54	AZ	0.60	OR	21.58	CA	0.19	6
7	MA	152.55	WY	1.23	WA	73.69	WA	0.58	NJ	21.36	NM	0.17	7
8	WY	150.59	CA	1.22	CA	71.92	MD	0.53	ND	19.52	UT	0.16	8
9	AZ	149.64	RI	1.22	AZ	68.32	CA	0.51	CT	19.07	ND	0.16	9
10	CO	143.05	NM	1.19	DE	64.53	SC	0.49	NY	18.52	AZ	0.16	10
11	OR	142.64	FL	1.16	VA	60.72	DE	0.48	WY	18.48	WY	0.15	11
12	IL	142.48	LA	1.10	WY	56.59	VA	0.46	FL	17.81	MS	0.15	12
13	FL	142.38	WI	1.08	NJ	55.93	WY	0.46	AZ	17.79	FL	0.14	13
14	NJ	142.10	UT	1.06	FL	54.66	LA	0.45	DE	17.57	ID	0.14	14
15	CT	141.68	CO	1.05	MI	52.81	FL	0.44	NM	17.30	NJ	0.14	15
16	MD	137.82	MA	1.04	GA	49.98	GA	0.44	VA	17.12	OK	0.13	16
17	WI	134.43	IL	1.03	SC	49.13	UT	0.42	RI	16.75	RI	0.13	17
18	MI	128.73	MI	1.02	LA	48.44	NC	0.42	UT	15.86	VA	0.13	18
19	HI	126.17	HI	0.98	CO	48.22	MI	0.42	OK	15.60	DE	0.13	19
20	WA	123.10	WA	0.98	WI	47.93	OR	0.41	HI	15.23	NY	0.13	20
21	NM	120.24	MD	0.96	OR	47.28	AL	0.40	NE	15.09	KY	0.12	21
22	LA	118.74	OH	0.93	MA	46.41	MT	0.39	WI	14.26	NE	0.12	22
23	OH	114.68	NJ	0.93	NC	45.26	WI	0.38	ID	14.05	VT	0.12	23
24	VA	108.35	ID	0.91	OK	43.88	OK	0.38	MD	13.20	ME	0.12	24
25	DE	105.93	CT	0.86	IL	43.87	TN	0.37	CO	13.13	HI	0.12	25
26	UT	103.98	TX	0.84	PA	42.97	NJ	0.36	MS	13.04	CT	0.12	26
27	TX	103.32	MO	0.84	UT	41.37	VT	0.36	VT	12.93	MT	0.11	27
28	MN	101.98	TN	0.84	MT	41.35	CO	0.35	ME	12.90	WI	0.11	28
29	NH	101.70	VA	0.83	HI	41.33	PA	0.35	MA	12.80	AR	0.11	29
30	MO	101.61	MT	0.81	OH	41.26	TX	0.33	KY	12.53	SC	0.11	30
31	KS	96.11	AL	0.81	MN	41.10	OH	0.33	NH	12.52	WV	0.11	31
32	OK	93.39	GA	0.81	TX	41.08	HI	0.32	MN	12.20	NH	0.10	32
33	GA	91.10	OK	0.80	CT	40.69	IL	0.32	MT	12.06	CO	0.10	33
34	ID	90.98	NH	0.79	AL	39.22	MA	0.32	MI	11.93	MI	0.09	34
35	IA	89.71	DE	0.79	RI	38.96	MN	0.31	SC	11.04	NC	0.09	35
36	NE	88.11	NC	0.78	VT	38.46	KY	0.31	OH	11.01	MN	0.09	36
37	PA	87.61	ME	0.78	NH	37.71	RI	0.31	AR	10.88	MD	0.09	37
38	TN	86.21	MN	0.78	TN	37.69	MS	0.30	WV	10.77	OH	0.09	38
39	MT	85.61	MS	0.77	NE	36.80	NE	0.30	TX	10.63	MA	0.09	39
40	ME	84.19	VT	0.76	IN	34.63	IN	0.30	NC	9.98	TX	0.09	40
41	NC	83.84	IA	0.73	KS	32.49	NH	0.29	IA	9.85	TN	0.09	41
42	VT	80.93	KS	0.73	IA	32.31	ME	0.27	PA	9.46	AL	0.08	42
43	AL	80.15	SC	0.71	KY	31.92	AR	0.27	KS	9.24	IA	0.08	43
44	IN	74.54	NE	0.71	MO	30.60	SD	0.27	TN	8.79	SD	0.08	44
45	KY	72.78	PA	0.71	SD	29.92	IA	0.26	SD	8.79	GA	0.08	45
46	SD	71.35	KY	0.71	ME	29.54	MO	0.25	GA	8.75	PA	0.08	46
47	SC	70.92	AR	0.67	AR	26.65	CT	0.25	MO	8.60	MO	0.07	47
48	ND	67.47	SD	0.65	MS	26.37	KS	0.25	IL	8.39	KS	0.07	48
49	MS	67.35	IN	0.64	ID	24.61	ID	0.24	AL	8.37	LA	0.07	49
50	AR	65.83	WV	0.60	ND	20.43	WV	0.19	LA	7.43	IL	0.06	50
51	WV	58.37	ND	0.55	WV	18.54	ND	0.17	IN	5.16	IN	0.04	51
	US	\$125.13	US	0.99%	US	\$53.78	US	0.43%	US	\$14.79	US	0.12%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

Table R-12

STATE RANKINGS FOR SELECTED EXPENDITURE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985
(State and Local Government Expenditure)

Rank	State-Local Direct Parks and Recreation Expenditure				State-Local Direct Sanitation and Sewerage Expenditure				State-Local Interest Payments on General Debt				
	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	Rank
1	AK	\$86.61	WY	0.61%	AK	\$232.44	AK	1.39%	AK	\$1,539.43	AK	9.18%	1
2	WY	74.72	NM	0.56	DC	190.50	DC	1.12	WY	318.35	WY	2.59	2
3	NV	69.52	NV	0.54	WI	122.48	WI	0.98	DC	310.65	DE	2.13	3
4	HI	64.95	AK	0.52	NY	117.58	NM	0.85	DE	286.49	OR	2.01	4
5	DC	64.41	HI	0.51	WA	103.16	WY	0.83	RI	255.46	RI	2.01	5
6	CO	62.84	CO	0.46	WY	101.71	NY	0.82	OR	231.91	LA	1.84	6
7	IL	57.67	IL	0.42	MD	95.35	WA	0.82	NY	221.98	DC	1.82	7
8	NM	56.35	MN	0.41	CO	91.89	AZ	0.76	LA	197.58	NM	1.81	8
9	MN	53.85	UT	0.39	RI	89.12	RI	0.70	NJ	197.23	MT	1.66	9
10	CA	53.56	AZ	0.39	DE	88.09	CO	0.67	NV	196.79	NY	1.55	10
11	MD	52.10	CA	0.38	NJ	86.94	LA	0.67	HI	195.94	HI	1.52	11
12	NY	49.71	FL	0.38	AZ	85.93	MT	0.67	MN	195.77	NV	1.52	12
13	FL	46.72	DC	0.38	NM	85.83	MD	0.67	CT	189.66	VT	1.51	13
14	NJ	45.97	MD	0.36	NV	84.73	NV	0.65	NM	181.89	MN	1.49	14
15	WA	45.46	SD	0.36	VA	81.39	DE	0.65	MT	174.77	KY	1.47	15
16	AZ	43.97	WA	0.36	IA	80.12	IA	0.65	MD	164.12	AZ	1.44	16
17	WI	41.95	NY	0.35	OH	78.23	ID	0.64	AZ	163.28	UT	1.40	17
18	OR	40.18	OR	0.35	TX	75.20	OK	0.64	VT	161.39	SD	1.31	18
19	SD	40.00	WI	0.34	OK	74.12	OH	0.63	NH	156.97	NJ	1.29	19
20	UT	38.01	LA	0.30	LA	72.58	VA	0.62	MA	156.01	WV	1.28	20
21	DE	37.12	NJ	0.30	CT	71.44	ME	0.62	KS	152.38	NH	1.22	21
22	MA	36.73	IA	0.28	MT	70.82	TN	0.61	CO	151.55	ME	1.20	22
23	IA	34.94	OK	0.28	MI	69.94	TX	0.61	KY	151.26	AL	1.20	23
24	KS	34.66	DE	0.28	CA	69.25	NJ	0.57	PA	145.21	PA	1.17	24
25	VA	33.73	TX	0.27	MN	67.36	OR	0.56	SD	144.42	KS	1.16	25
26	TX	33.39	TN	0.27	IL	66.82	MI	0.56	UT	136.99	CT	1.15	26
27	OK	32.99	KS	0.26	FL	66.66	SC	0.55	TX	133.87	MD	1.15	27
28	LA	32.82	VA	0.26	ME	66.45	FL	0.54	ME	129.32	CO	1.11	28
29	MI	32.29	MI	0.26	HI	65.04	UT	0.53	ND	128.16	TX	1.09	29
30	NE	30.24	GA	0.25	ID	64.64	MN	0.51	WV	125.62	MA	1.06	30
31	ND	28.96	MA	0.25	OR	64.50	HI	0.51	IL	123.43	ND	1.04	31
32	GA	28.45	AL	0.24	MA	64.24	CA	0.49	OK	120.00	OK	1.03	32
33	RI	28.32	NE	0.24	TN	63.37	IN	0.49	AL	119.00	WI	0.95	33
34	MO	27.83	WV	0.24	NH	56.99	IL	0.49	WI	118.06	TN	0.90	34
35	CT	27.63	ND	0.23	IN	56.96	AL	0.48	WA	111.86	IL	0.90	35
36	TN	27.49	NC	0.23	PA	56.38	PA	0.46	FL	110.13	FL	0.89	36
37	OH	26.02	MO	0.23	KS	55.33	SD	0.46	CA	102.12	WA	0.89	37
38	NC	24.64	RI	0.22	SC	55.17	VT	0.45	OH	101.45	AR	0.88	38
39	AL	24.18	KY	0.22	UT	52.07	GA	0.45	NE	99.77	OH	0.82	39
40	WV	23.69	OH	0.21	GA	50.71	NH	0.44	MI	99.62	NE	0.80	40
41	IN	23.03	VT	0.20	SD	50.25	MA	0.44	VA	94.21	MI	0.79	41
42	KY	22.20	IN	0.20	MO	48.65	CT	0.43	TN	93.06	SC	0.79	42
43	VT	21.72	SC	0.19	VT	48.11	NC	0.43	MO	88.02	MS	0.75	43
44	PA	20.20	ME	0.19	AL	47.32	KS	0.42	AR	86.14	ID	0.75	44
45	ME	20.16	MT	0.19	NC	46.18	MS	0.41	SC	78.85	MO	0.73	45
46	MT	19.56	ID	0.18	NE	45.77	MO	0.40	IN	78.04	CA	0.73	46
47	SC	18.72	CT	0.17	ND	40.40	KY	0.39	GA	76.55	VA	0.72	47
48	ID	18.27	PA	0.16	KY	40.24	WV	0.38	IA	75.54	GA	0.68	48
49	NH	17.56	AR	0.16	WV	37.36	NE	0.37	ID	75.32	IN	0.67	49
50	AR	15.83	MS	0.16	MS	36.00	AR	0.34	NC	69.81	NC	0.65	50
51	MS	13.78	NH	0.14	AR	33.64	ND	0.33	MS	65.41	IA	0.62	51
	US	\$38.37	US	0.30%	US	\$72.87	US	0.58%	US	\$135.83	US	1.07%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

STATE RANKINGS FOR SELECTED DEBT ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FY 1985 (State and Local Government Expenditure)

Rank	State-Local Long-Term Debt Outstanding at End of FY: Guaranteed				State-Local Long-Term Debt Outstanding at End of FY: Non-Guaranteed				State-Local Short-Term Debt Outstanding at End of Fiscal Year				
	State	Per Capita	As a Percent of Personal Income		State	Per Capita	As a Percent of Personal Income		State	Per Capita	As a Percent of Personal Income		Rank
			State	Income			State	Income			State	Income	
1	AK	\$7,795	AK	46.47%	AK	\$10,990	AK	65.52%	RI	\$336.00	RI	2.64%	1
2	DC	2,926	OR	22.75	UT	3,983	UT	40.76	NY	274.16	UT	1.92	2
3	OR	2,629	DC	17.19	WY	3,688	WY	30.02	NJ	214.43	NY	1.92	3
4	HI	1,928	HI	15.00	NE	3,232	NE	26.00	UT	188.06	IA	1.53	4
5	MD	1,382	LA	10.82	WA	2,881	AZ	24.62	IA	187.76	NJ	1.40	5
6	DE	1,335	DE	9.90	AZ	2,793	KY	24.33	AK	180.04	OR	1.30	6
7	LA	1,165	MD	9.65	DE	2,754	NM	23.59	MA	161.13	MA	1.09	7
8	CT	1,154	WA	8.80	KY	2,504	WA	22.83	OR	150.08	AK	1.07	8
9	WA	1,111	WI	8.47	RI	2,492	LA	20.77	CT	139.81	OH	1.01	9
10	MN	1,081	MN	8.22	DC	2,427	DE	20.43	DC	136.16	AZ	0.95	10
11	NY	1,056	NV	7.53	NM	2,377	RI	19.56	OH	125.08	TN	0.88	11
12	WI	1,055	NY	7.40	LA	2,235	SD	18.80	AZ	107.96	CT	0.85	12
13	NV	976	TX	7.38	NY	2,181	WV	17.62	MN	100.28	DC	0.80	13
14	MA	958	AZ	7.12	MN	2,148	MT	17.40	IL	92.68	MN	0.76	14
15	CO	925	CT	7.01	SD	2,074	MN	16.33	TN	91.03	IL	0.67	15
16	TX	906	VT	6.85	NV	2,001	OK	16.14	WI	71.39	WI	0.57	16
17	NJ	881	CO	6.79	NJ	1,897	NV	15.44	HI	64.07	GA	0.55	17
18	WY	812	WY	6.61	OK	1,879	NY	15.28	GA	62.08	NC	0.52	18
19	AZ	808	UT	6.61	FL	1,845	FL	14.97	WA	62.02	HI	0.50	19
20	NH	802	TN	6.60	CO	1,840	SC	14.72	KS	61.90	PA	0.50	20
21	PA	767	MA	6.51	KS	1,835	DC	14.26	DE	61.79	WA	0.49	21
22	VT	733	MS	6.22	MT	1,830	VT	14.17	PA	61.37	KS	0.47	22
23	RI	729	NH	6.21	WV	1,729	KS	13.92	NH	59.88	NH	0.46	23
24	IL	718	PA	6.20	TX	1,647	CO	13.51	NC	55.08	DE	0.46	24
25	MI	687	ME	5.98	NH	1,628	AL	13.48	IN	50.00	IN	0.43	25
26	TN	681	NJ	5.74	MA	1,533	TX	13.41	CA	47.94	VT	0.41	26
27	UT	646	RI	5.72	VT	1,516	NH	12.61	VT	43.50	CA	0.34	27
28	ME	642	AL	5.70	SC	1,468	NJ	12.36	MO	39.24	SC	0.33	28
29	VA	576	MI	5.46	CT	1,458	GA	12.16	TX	36.92	MO	0.32	29
30	AL	565	WV	5.38	ND	1,457	AR	12.01	MD	35.77	TX	0.30	30
31	KS	550	IL	5.21	CA	1,387	ND	11.77	FL	34.64	FL	0.28	31
32	MS	543	SC	5.16	MD	1,384	PA	10.50	SC	32.92	ID	0.27	32
33	WV	528	VA	4.40	GA	1,372	MA	10.41	OK	30.08	OK	0.26	33
34	SC	515	KS	4.17	AL	1,337	NC	10.33	ID	27.31	MD	0.25	34
35	OH	506	MT	4.13	PA	1,298	CA	9.85	MI	26.91	AL	0.24	35
36	CA	475	NC	4.12	AR	1,173	MD	9.67	ME	24.83	ME	0.23	36
37	NE	457	OH	4.09	NC	1,105	ME	9.49	VA	24.75	MI	0.21	37
38	GA	448	GA	3.97	MO	1,096	TN	9.35	AL	23.38	VA	0.19	38
39	NC	441	NE	3.68	IL	1,071	MO	9.06	NE	21.06	WV	0.17	39
40	MT	435	CA	3.37	IN	1,049	IN	8.96	ND	18.25	NE	0.17	40
41	FL	415	FL	3.36	ME	1,020	ID	8.89	LA	17.49	LA	0.16	41
42	NM	339	NM	3.36	TN	964	CT	8.86	WV	16.93	MT	0.15	42
43	OK	336	OK	2.88	MI	960	MS	7.94	NV	16.29	ND	0.15	43
44	ND	336	ND	2.71	VA	934	IL	7.78	MT	15.54	NV	0.13	44
45	IA	325	IA	2.65	OH	918	OR	7.72	NM	11.57	AR	0.12	45
46	MO	306	KY	2.64	HI	907	MI	7.63	AR	11.38	NM	0.11	46
47	KY	272	MO	2.53	ID	893	OH	7.42	CO	7.78	MS	0.09	47
48	ID	221	ID	2.20	OR	892	VA	7.14	MS	7.65	KY	0.06	48
49	AR	208	AR	2.13	IA	860	HI	7.05	KY	6.28	CO	0.06	49
50	IN	200	IN	1.71	WI	721	IA	7.01	SD	2.75	SD	0.02	50
51	SD	161	SD	1.46	MS	693	WI	5.79	WY	1.20	WY	0.01	51
	US	\$737	US	5.83%	US	\$1,562	US	12.35%	US	\$82.03	US	0.65%	

Source: Computed on ACIR State Government Finance Diskettes for FY 85. These diskettes contain data supplied via magnetic tape by the Governments Division of the U.S. Bureau of the Census.

Section III

County and City Profiles

This section is new to *Significant Features*. Although prior editions of *Significant Features* contained information on the distribution of revenue and expenditure for the various levels and types of government in each state—state-local governments combined, state government only, local government only, county, city and independent school districts—all figures were statewide aggregate figures; no data were available for individual units of local government. This edition provides such information for virtually all cities in the U.S. with populations greater than 25,000 and counties with populations greater than 50,000.

Section III was made possible by the development of the ACIR City-County Government Finance Diskettes. Data contained on these diskettes were drawn from information collected by the Governments Division of the U.S. Bureau of the Census for fiscal year 1984. These diskettes are available from the ACIR in Lotus[™] or Symphony[™] format for researchers who wish ready access to the data collected by the Census Bureau (much of which is not available in hard copy) in spreadsheet form. [Should you wish further information on these diskettes or ACIR's other diskette series, please contact the ACIR at (202) 653-5540.]

Interpreting the Data

Nature of the Data Represented. The revenue information contained in *Section III* represents only **general revenue**; by Census definition, general revenue refers to all revenue collected by a government **excluding** monies collected by government-operated utilities, employee retirement systems, liquor

stores and insurance trust funds. General revenue includes intergovernmental transfers. Similarly, **general expenditure excludes** outlays for government-operated utilities, employee retirement systems, liquor stores and insurance trust funds. Consistent with the general revenue concept, general expenditure includes monies received from other governments but spent by the recipient government.

These Figures Do Not Reflect Fund Accounting Concepts. Because governments vary greatly as to the specific revenues or expenditures that comprise the "general fund," the Census Bureau has deemed it appropriate to report data on a functional basis, this to make revenue and expenditure definitions identical across all states and governments.

No Special District or Independent School District Information. The information contained in *Section III* represents data on individual city and county governments only; **no revenue or expenditure figures for special districts or independent school districts which may overlie the particular cities or counties under examination are incorporated into the data.** In some jurisdictions this fact will be irrelevant; in others it may be of considerable importance. In short, if one wishes to make comments as to the revenue structure or expenditure patterns of all governmental activity in a certain area—as compared to only city or county governments—one should consult individuals with knowledge of such governmental arrangements in each of the appropriate states or local jurisdictions. For additional assistance, the researcher also may wish to consult the "Governmental Organiza-

tion" volume in the Census Bureau's 1982 *Census of Governments* series.

Per Capita Revenue and Per Capita Expenditure; Using the Revenue and Expenditure Data Together. Because of the special district/independent school district issue discussed above, it would be improper to compare per capita figures in one jurisdiction to another across state lines in many instances. Generally speaking, using these figures to compare jurisdictions within the same state is more likely to be appropriate.

One can get a pretty good estimate of governmental responsibilities by comparing the number of expenditure categories listed in the expenditure information for each government. For example, per capita revenue figures for the various county governments in Massachusetts are extraordinarily small, but when a researcher notes—using the expenditure table—that Massachusetts counties have little or no responsibilities for the functions that typically comprise a large percentage of local government budgets (e.g., education, roads, police and fire), these per capita figures are not surprising. Conversely, much higher per capita revenue figures for cities and towns in Massachusetts reflect the larger number of responsi-

bilities of the city and town governments—as compared to other cities in other states.

Assignment of Governmental Responsibilities Between State and Local Governments. Government revenue-raising and expenditures patterns vary greatly among the 50 states. In some states—e.g., Alaska, Hawaii, New Mexico—state revenues represent a large percentage of state-local revenues (see *Table 38*). For these states, either the state government transfers a considerable amount of revenue to local governments to assist local governments in the provision of governmental services or the state government itself delivers many governmental services (see *Table 19*; see also *Tables 15.1–15.3*). In other states—e.g., New Hampshire, South Dakota, Texas—local governments have more responsibility for raising revenue and providing services. Clearly then, this structural relationship between a state and its local governments will have a large influence on the revenue and expenditure figures in the tables in *Section III*; one should be cognizant of this fact when comparing the amount of revenue raised by particular cities or counties as well as when comparing revenue-raising structures or expenditure patterns.

Alabama Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Baldwin	82,537	8,461	103	4	33	5	28	0	0	20	7	1	2
Blount	36,674	4,620	126	7	33	0	29	0	12	8	6	3	2
Calhoun	123,741	7,857	63	6	36	1	34	0	0	17	2	3	2
Anniston	30,278	55,774	1,842	6	1	0	2	0	9	4	73	2	3
Chambers	40,095	4,502	112	5	24	0	27	0	29	10	2	2	2
Chilton	30,889	6,878	223	3	19	1	14	0	57	3	1	0	1
Clarke	28,598	2,950	103	4	67	0	17	0	0	3	9	0	1
Coffee	40,303	3,266	81	5	44	0	29	0	0	8	12	4	0
Colbert	54,386	5,635	104	5	48	0	27	0	0	15	3	1	2
Covington	36,685	4,843	132	5	36	0	25	0	28	4	2	0	0
Cullman	62,727	13,779	220	4	24	0	7	0	41	6	8	4	6
Dallas	56,105	5,443	97	17	38	1	32	0	0	7	4	0	0
Selma	27,532	14,803	538	5	5	0	12	0	33	13	3	1	28
De Kalb	55,010	5,303	96	6	47	2	19	0	0	17	7	0	2
Etowah	103,497	13,029	126	18	25	0	27	0	0	19	3	5	3
Gadsden	47,030	22,567	480	17	3	2	6	33	0	19	12	2	6
Houston	77,762	10,562	136	7	26	1	47	0	0	10	6	2	1
Dothan	51,288	21,712	423	15	3	1	4	0	34	11	12	7	12
Jackson	51,871	6,049	117	4	46	0	22	0	22	3	1	0	1
Jefferson	672,530	175,537	261	15	10	2	16	0	20	11	19	5	2
Bessemer	31,257	9,450	302	9	8	5	19	0	20	14	2	8	15
Birmingham	283,239	187,673	663	13	3	3	10	14	10	14	8	9	17
Lauderdale	82,459	8,077	98	3	33	1	27	0	22	7	5	2	0
Florence	37,467	14,184	379	10	4	3	14	0	26	10	19	6	10
Lawrence	31,008	4,286	138	6	39	0	15	0	31	4	2	1	0
Lee	79,446	6,137	77	5	39	0	39	0	4	12	1	0	0
Auburn	28,851	10,367	359	7	2	0	12	12	15	18	15	3	16
Limestone	45,825	6,217	136	6	36	2	17	0	17	12	9	1	1
Madison	201,547	20,776	103	6	23	4	32	0	0	21	12	1	1
Huntsville	145,421	157,620	1,084	5	2	0	5	0	12	6	62	2	5
Marion	30,355	4,489	148	6	35	4	12	0	28	3	6	3	2
Marshall	66,992	5,903	88	6	42	1	24	0	0	14	11	2	2
Mobile	375,257	44,948	120	8	25	2	45	0	0	12	4	3	1
Mobile	204,586	113,749	556	5	3	1	4	0	22	17	14	6	28
Prichard	39,895	7,557	189	15	9	1	3	0	28	22	16	2	3
Montgomery	202,005	25,212	125	4	16	5	18	0	37	9	3	8	0
Montgomery	182,406	68,522	376	16	4	0	10	0	28	21	8	4	9
Morgan	90,756	5,815	64	9	49	5	11	0	0	4	15	7	1
Decatur	41,874	51,824	1,238	3	3	0	6	0	14	4	57	4	8
Russell	47,303	3,821	81	6	45	0	27	0	0	8	11	2	1
Phenix	26,943	43,239	1,605	2	1	0	2	0	5	4	76	1	10
St. Clair	42,203	4,524	107	8	39	0	34	0	0	13	4	1	0
Shelby	70,357	12,233	174	4	19	1	40	0	22	10	2	1	1
Talladega	75,205	5,956	79	10	38	0	21	0	0	9	13	0	7
Tuscaloosa	138,127	25,797	187	4	18	3	16	0	39	8	7	1	3
Tuscaloosa	73,743	29,365	398	13	2	14	8	0	21	21	11	8	2
Walker	69,344	10,560	152	6	33	0	20	0	23	10	6	2	0

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Alabama Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	Hlgh- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gener- al Debt	All Other
Baldwin	82,537	7,426	90	1	1	5	39	13	8	1	23	0	9
Blount	36,674	4,209	115	14	6	1	37	10	3	1	21	0	8
Calhoun	123,741	8,179	66	10	1	3	38	8	7	3	22	3	5
Anniston	30,278	48,156	1,590	0	0	68	3	7	0	2	3	6	11
Chambers	40,095	5,153	129	30	0	1	34	10	2	2	10	0	11
Chilton	30,889	4,630	150	22	0	2	39	8	3	2	11	3	10
Clarke	28,598	2,911	102	0	0	2	46	8	3	7	14	2	17
Coffee	40,303	2,981	74	2	0	1	55	8	4	2	22	0	4
Colbert	54,386	4,341	80	1	0	2	30	13	6	6	20	0	20
Covington	36,685	4,719	129	29	0	0	42	5	2	1	5	2	14
Cullman	62,727	12,642	202	11	1	1	28	7	2	5	8	10	28
Dallas	56,105	5,383	96	0	1	10	26	9	10	1	20	1	21
Selma	27,532	11,106	403	9	0	0	1	22	0	7	7	19	34
De Kalb	55,010	5,057	92	6	4	2	48	8	4	2	16	1	10
Etowah	103,497	11,375	110	7	2	6	24	7	4	3	23	7	17
Gadsden	47,030	23,830	507	1	0	1	6	28	0	23	8	4	28
Houston	77,762	9,279	119	0	1	6	34	9	12	3	17	6	14
Dothan	51,288	21,981	429	9	0	0	5	23	1	19	8	19	16
Jackson	51,871	4,579	88	30	1	1	27	13	1	3	23	1	1
Jefferson	672,530	174,902	260	1	4	26	13	6	4	13	15	3	16
Bessemer	31,257	12,417	397	6	0	1	9	41	0	8	9	4	22
Birmingham	283,239	194,103	685	1	0	1	10	20	3	9	8	17	32
Lauderdale	82,459	7,878	96	24	2	9	31	10	5	2	15	0	3
Florence	37,467	13,297	355	13	0	1	13	28	0	13	11	6	17
Lawrence	31,008	4,348	140	23	1	1	32	14	3	1	15	0	9
Lee	79,446	6,179	78	10	0	2	45	11	4	7	14	0	7
Auburn	28,851	8,910	309	15	1	1	7	30	1	16	6	8	15
Limestone	45,825	5,949	130	18	1	1	39	8	5	4	16	1	7
Madison	201,547	17,774	88	2	1	7	28	9	3	6	26	2	16
Huntsville	145,421	137,186	943	1	0	52	6	9	0	6	2	5	18
Marion	30,355	4,056	134	15	0	2	42	5	3	4	12	3	14
Marshall	66,992	5,273	79	1	3	0	36	13	6	4	25	2	11
Mobile	375,257	39,748	106	6	1	17	19	12	9	0	27	5	3
Mobile	204,586	105,762	517	0	0	0	4	18	1	16	15	26	20
Prichard	39,895	7,352	184	0	1	0	6	46	0	20	12	4	13
Montgomery	202,005	25,984	129	22	2	4	15	11	9	0	27	3	7
Montgomery	182,406	59,538	326	1	1	1	7	27	0	12	8	9	35
Morgan	90,756	8,654	95	1	2	18	31	12	6	0	21	2	6
Decatur	41,874	50,806	1,213	15	0	46	5	7	0	9	2	5	10
Russell	47,303	3,982	84	2	0	1	50	9	7	2	15	5	8
Phenix	26,943	36,800	1,366	1	0	73	2	6	0	4	1	9	3
St. Clair	42,203	4,107	97	3	2	7	38	12	5	1	22	0	8
Shelby	70,357	12,055	171	24	2	6	21	12	6	2	17	2	8
Talladega	75,205	5,942	79	0	8	8	24	7	6	7	26	3	9
Tuscaloosa	138,127	21,143	153	21	0	6	23	11	6	3	12	5	13
Tuscaloosa	73,743	20,530	278	1	0	1	12	42	0	20	8	1	15
Walker	69,344	11,371	164	21	0	3	48	4	4	1	14	2	3

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Alaska Boroughs and Cities, Percentage Distribution of General Revenue, FY84

County Name <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Anchorage City	194,675	596,455	3,064	4	47	0	14	0	0	2	25	7	2
Fairbanks													
/North Star	60,279	124,257	2,061	5	72	0	14	0	0	0	1	5	2
Fairbanks	26,860	53,555	1,994	6	37	0	1	0	0	2	47	5	1
Kenai Peninsula	31,300	90,775	2,900	3	65	0	11	0	6	0	2	10	2

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Alaska Boroughs and Cities, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secon- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Anchorage (city)	194,675	706,000	3,627	39	1	2	9	8	0	6	7	5	22
Fairbanks													
/North Star	60,279	142,202	2,359	74	0	1	3	1	0	2	7	4	8
Fairbanks	26,860	53,486	1,991	0	1	0	13	16	0	8	4	3	55
Kenai Peninsula	31,300	98,259	3,139	72	0	1	6	2	0	0	5	10	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Arizona Counties and Cities, Percentage Distribution of General Revenue, FY84

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County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Apache	52,272	37,872	725	1	11	1	3	0	0	0	0	1	83
Cochise	89,927	27,678	308	6	26	7	34	0	0	1	5	2	18
Sierra Vista	27,895	10,348	371	8	36	0	8	0	17	6	17	5	2
Coconino	77,307	20,169	261	8	57	2	12	0	0	2	1	1	17
Flagstaff	34,895	24,001	688	4	27	1	14	0	16	5	16	7	10
Gila	39,848	35,423	889	5	16	1	17	0	0	1	7	1	52
Maricopa	1,609,282	557,318	346	3	33	1	24	0	0	2	10	17	10
Chandler	36,515	26,646	730	2	22	0	6	0	15	9	25	10	11
Glendale	106,420	51,256	482	9	29	1	7	0	16	5	21	8	4
Mesa	171,695	99,133	577	5	24	0	2	0	24	3	19	10	12
Phoenix	824,230	604,702	734	13	23	3	9	0	11	8	16	5	10
Scottsdale	94,233	60,269	640	3	23	0	10	0	27	11	15	4	6
Tempe	112,514	62,129	552	6	26	0	10	0	22	4	16	9	7
Mohave	62,210	26,232	422	9	22	0	23	0	0	1	40	0	4
Navajo	68,555	14,735	215	6	59	0	21	0	0	1	0	5	7
Pima	567,862	339,914	599	4	20	0	28	0	0	1	14	12	21
Tucson	352,455	232,844	661	11	24	2	5	0	26	6	8	16	3
Pinal	95,673	47,755	499	12	20	1	31	0	0	1	18	1	17
Yavapai	75,818	21,058	278	10	41	1	35	0	0	3	3	2	4
Yuma	82,461	21,531	261	12	38	1	30	0	0	3	3	6	7
Yuma	44,744	23,544	526	5	35	1	10	0	19	9	13	4	4

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Arizona Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secon- dary Educa- tion	Public Wel- fare	Health Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Admin- istra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Apache	52,272	27,878	533	2	1	1	8	4	0	0	8	76	1
Cochise	89,927	24,337	271	14	0	25	21	12	2	1	22	0	4
Sierra Vista	27,895	15,416	553	0	0	0	22	11	0	37	13	1	15
Coconino	77,307	20,241	262	3	18	6	24	10	5	0	22	2	9
Flagstaff	34,895	19,370	555	0	0	0	17	22	0	12	20	5	24
Gila	39,848	31,991	803	4	6	17	8	5	1	1	5	49	5
Maricopa	1,609,282	501,615	312	1	14	19	9	3	11	0	12	19	12
Chandler	36,515	26,861	736	0	0	0	17	18	1	26	12	5	21
Glendale	106,420	42,336	398	0	1	0	11	20	0	10	10	2	46
Mesa	171,695	99,765	581	0	0	0	12	27	0	22	10	9	20
Phoenix	824,230	573,757	696	1	0	0	15	23	0	17	6	9	29
Scottsdale	94,233	56,746	602	0	0	0	10	19	0	14	23	3	30
Tempe	112,514	46,312	412	0	0	0	11	29	0	17	12	5	26
Mohave	62,210	32,515	523	1	9	28	10	8	5	1	18	7	14
Navajo	68,555	11,645	170	1	9	2	24	13	4	2	27	1	17
Pima	567,862	364,602	642	1	13	9	11	6	4	7	9	30	11
Tucson	352,455	233,359	662	0	1	0	12	20	0	6	9	16	35
Pinal	95,673	43,954	459	1	8	29	9	9	1	1	14	15	15
Yavapai	75,818	17,552	232	1	9	12	19	11	3	4	37	0	5
Yuma	82,461	19,766	240	1	26	4	15	8	9	1	23	6	9
Yuma	44,744	19,775	442	0	0	0	13	30	0	16	9	1	31

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Arkansas Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Baxter	28,089	14,379	512	4	6	0	7	0	0	0	77	1	5
Benton	80,123	5,290	66	13	28	0	46	0	0	0	12	0	0
Boone	26,642	14,407	541	2	10	0	6	0	0	0	77	2	2
Columbia	27,131	3,566	131	8	52	0	22	0	0	0	10	5	2
Craighead	62,543	4,759	76	13	33	0	29	0	0	1	5	13	6
Jonesboro	31,143	14,738	473	17	9	0	4	0	0	7	12	29	22
Crawford	37,749	2,862	76	31	35	0	23	0	0	0	6	3	1
Crittenden	49,664	4,989	100	26	32	1	24	0	0	2	7	2	7
W. Memphis	27,808	9,456	340	16	13	1	7	0	0	10	17	25	11
Faulkner	47,242	2,530	54	12	38	0	39	0	0	0	8	1	3
Garland	71,409	6,267	88	10	31	0	37	0	0	1	11	6	4
Hot Springs	36,060	14,190	394	10	13	1	5	0	0	36	32	1	4
Hot Spring	26,557	7,628	287	5	11	0	11	0	0	0	68	2	3
Independence	31,571	35,266	1,117	2	3	0	3	0	4	0	0	1	86
Jefferson	90,396	25,393	281	5	8	0	14	0	0	0	1	2	69
Pine Bluff	56,107	16,871	301	16	14	0	9	0	4	17	21	2	17
Lonoke	35,258	2,833	80	10	37	0	30	0	9	0	6	0	7
Mississippi	59,225	20,029	338	4	16	0	7	0	0	0	61	10	3
Quachita	31,456	10,012	318	3	12	0	7	0	0	0	77	1	0
Pope	40,430	9,233	228	11	12	0	30	0	0	0	6	20	22
Pulaski	344,692	71,765	208	4	9	0	16	0	34	0	3	20	13
Jacksonville	28,964	14,040	485	5	9	14	3	0	0	3	61	1	3
Little Rock	167,974	94,689	564	15	11	13	9	0	0	19	17	11	6
N. Little Rock	64,322	25,719	400	15	10	0	10	0	18	6	19	18	3
St. Francis	31,261	2,749	88	14	36	2	34	0	0	0	6	1	8
Saline	54,449	17,474	321	2	8	0	7	0	6	0	75	2	1
Sebastian	95,028	10,171	107	23	25	6	31	0	0	0	9	3	3
Ft. Smith	71,275	19,361	272	17	15	0	10	0	0	11	29	4	13
Union	48,740	19,147	393	2	11	0	8	0	15	0	54	9	0
El Dorado	25,291	9,301	368	4	30	16	6	0	0	6	22	3	14
Washington	101,578	38,674	381	2	6	0	7	0	16	0	66	2	1
Fayetteville	36,270	15,648	431	21	11	0	6	0	3	10	26	15	7
White	51,360	10,930	213	5	12	0	11	0	0	0	70	1	2

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Arkansas Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Raxter	28,089	14,421	513	0	5	73	11	3	1	0	5	0	3
Benton	80,123	6,507	81	0	0	4	15	9	1	0	23	40	7
Boone	26,642	13,461	505	0	0	86	5	1	0	0	4	1	2
Columbia	27,131	3,541	131	1	0	4	58	8	3	3	18	0	6
Craighead	62,543	4,274	68	0	1	12	37	10	1	0	27	2	10
Jonesboro	31,143	11,583	372	0	0	0	8	17	0	12	3	26	34
Crawford	37,749	3,474	92	0	1	8	37	10	4	2	19	0	20
Crittenden	49,664	4,878	98	1	1	7	28	14	5	0	36	0	8
W. Memphis	27,808	6,606	238	0	6	2	5	30	0	16	8	22	10
Faulkner	47,242	2,896	61	0	2	8	45	9	5	0	24	0	7
Garland	71,409	5,919	83	0	2	8	20	14	4	3	29	8	12
Hot Springs	36,060	12,056	334	0	0	1	15	24	0	21	7	6	26
Hot Spring	26,557	7,342	276	0	0	74	8	3	1	0	10	2	2
Independence	31,571	10,103	320	0	0	3	16	5	1	0	8	61	5
Jefferson	90,396	13,917	154	0	0	7	12	6	2	1	18	43	11
Pine Bluff	56,107	14,682	262	0	0	0	10	29	0	15	7	10	29
Lonoke	35,258	2,587	73	0	0	11	40	10	2	0	22	0	15
Mississippi	59,225	17,988	304	0	2	69	6	5	0	0	6	9	2
Quachita	31,456	10,531	335	0	0	74	12	4	0	0	7	0	3
Pope	40,430	7,700	190	0	1	5	28	9	1	0	11	37	7
Pulaski	344,692	45,635	132	0	2	4	7	6	5	1	17	48	10
Jacksonville	28,964	14,040	485	0	0	51	5	14	0	11	4	6	8
Little Rock	167,974	78,309	466	0	0	0	12	22	1	21	7	12	26
N. Little Rock	64,322	22,742	354	0	0	1	10	34	0	18	8	19	11
St. Francis	31,261	2,493	80	0	6	10	29	9	7	1	24	4	10
Saline	54,449	16,806	309	0	0	76	8	4	3	0	6	0	3
Sebastian	95,028	10,445	110	0	0	6	13	5	5	0	22	21	28
Ft. Smith	71,275	15,803	222	0	0	0	10	32	0	19	7	6	26
Union	48,740	16,545	339	0	1	61	12	3	1	1	7	9	3
El Dorado	25,291	6,441	255	0	0	0	16	35	0	25	6	7	12
Washington	101,578	29,807	293	0	0	74	8	4	0	0	8	4	1
Fayetteville	36,270	11,089	306	0	0	2	14	17	1	21	9	6	31
White	51,360	10,732	209	1	0	73	12	4	1	0	7	0	3

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

California Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Alameda	1,138,289	607,543	534	2	59	1	21	0	1	1	9	3	3
Alameda	67,662	21,606	319	6	12	1	22	0	13	24	14	4	5
Berkeley	103,479	71,643	692	10	9	3	15	0	10	12	25	2	14
Fremont	137,925	57,453	417	4	11	0	15	0	15	14	14	16	11
Hayward	96,287	40,703	423	8	7	0	19	0	27	8	15	9	6
Livermore	49,564	23,372	472	11	10	1	11	0	8	12	32	4	11
Newark	33,372	11,718	351	6	14	0	16	0	21	12	3	9	20
Oakland	344,652	354,440	1,028	10	7	1	14	0	6	13	21	9	17
Pleasanton	35,695	30,195	846	2	8	0	11	0	8	13	24	5	30
San Leandro	64,606	35,192	545	6	7	0	11	0	30	13	21	9	3
Union	42,413	11,856	280	10	14	0	22	0	15	17	5	7	10
Butte	152,062	82,127	540	4	66	1	15	0	3	2	5	3	2
Chico	27,924	18,079	647	15	11	0	11	0	19	11	8	17	9
Contra Costa	677,799	408,225	602	3	46	2	26	0	2	2	12	5	2
Antioch	45,324	11,858	262	6	13	0	20	0	21	4	11	5	20
Concord	104,061	49,950	480	3	8	0	18	0	22	13	24	7	5
Danville	26,871	5,242	195	2	36	0	17	0	21	6	4	7	7
Pittsburg	36,315	28,661	789	4	9	0	15	0	4	2	8	54	4
Pleasant Hill	26,672	10,942	410	2	10	0	9	0	32	11	2	31	2
Richmond	75,927	69,645	917	6	5	0	26	0	9	9	13	28	5
Walnut Creek	56,246	23,684	421	2	7	4	15	0	30	14	13	12	3
El Dorado	93,826	49,150	524	6	46	1	31	0	3	4	5	1	4
Fresno	535,477	398,699	745	3	61	1	15	0	2	1	9	6	3
Clovis	35,556	10,246	288	4	17	0	18	0	23	9	22	5	2
Fresno	244,768	120,207	491	13	11	1	16	0	22	8	21	6	2
Humboldt	109,802	62,856	572	3	67	1	18	0	2	2	5	1	2
Imperial	97,681	52,727	540	4	63	1	15	0	2	1	7	3	3
El Centro	25,539	30,524	1,195	1	4	0	5	0	7	3	73	4	3
Kern	433,740	357,416	824	3	38	1	31	0	4	2	15	3	3
Bakersfield	115,528	51,694	447	7	10	1	20	0	33	6	13	6	4
Kings	78,010	46,934	602	5	57	2	22	0	3	3	3	3	2
Lake	40,692	35,379	869	4	49	3	28	0	3	3	5	3	2
Los Angeles	7,678,084	4,991,010	650	2	57	2	24	0	1	1	8	3	3
Alhambra	67,170	30,395	453	10	15	2	17	0	17	11	12	4	11
Arcadia	46,096	19,841	430	5	8	3	12	0	24	18	9	8	11
Azusa	31,269	16,099	515	11	8	11	9	0	12	6	12	27	3
Baldwin Park	53,835	13,105	243	12	37	4	10	0	11	8	3	14	0
Bell	26,778	7,518	281	16	16	0	17	0	14	29	2	3	3
Bell Gardens	35,827	7,513	210	31	22	0	14	0	13	5	1	7	7
Bellflower	55,242	9,897	179	10	23	5	4	0	32	7	3	5	10
Beverly Hills	31,728	61,405	1,935	1	3	1	13	0	14	29	15	14	10
Burbank	85,465	73,123	856	5	6	7	23	0	11	14	11	11	13
Carson	83,326	40,323	484	6	9	2	17	0	22	12	1	28	2
Cerritos	54,089	33,239	615	3	8	1	30	0	29	4	6	13	5
Claremont	32,389	10,641	329	5	9	5	20	0	8	13	26	8	6
Compton	84,685	39,830	470	12	17	2	29	0	8	11	7	6	9
Covina	38,749	18,128	468	4	8	2	20	0	25	8	9	8	16
Culver City	38,054	47,663	1,253	5	6	1	23	0	16	22	6	19	3
Downey	82,778	23,239	281	4	12	3	14	0	34	11	9	7	5
El Monte	84,797	23,575	278	13	17	3	20	0	27	7	1	5	5
Gardena	46,070	20,784	451	10	22	2	8	0	20	28	2	2	5
Glendale	142,148	80,456	566	10	6	2	13	0	17	11	12	20	10
Glendora	39,090	12,623	323	7	10	5	25	0	20	7	12	9	5
Hawthorne	57,770	24,135	418	6	14	3	12	0	22	8	24	2	9
Huntington Park	48,495	31,997	660	7	6	1	10	0	8	3	2	29	33
Inglewood	97,416	52,775	542	8	11	1	14	0	11	26	15	2	13
La Mirada	40,615	13,499	332	7	17	1	14	0	20	7	4	16	16
La Puente	31,394	5,853	186	13	25	5	3	0	24	7	1	20	3

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California Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Alameda	1,138,289	569,298	500	3	36	22	3	3	9	0	15	1	8
Alameda	67,662	18,763	277	0	0	0	14	51	0	2	9	0	24
Berkeley	103,479	72,980	705	0	0	5	5	21	0	9	8	0	50
Fremont	137,925	67,290	488	0	0	0	52	23	0	0	5	6	14
Hayward	96,287	37,933	394	0	0	0	13	44	0	9	11	4	19
Livermore	49,564	26,027	525	0	0	0	18	23	0	27	6	3	23
Newark	33,372	9,688	290	0	0	0	20	42	0	0	13	3	22
Oakland	344,652	276,327	802	1	0	0	5	23	1	1	5	16	48
Pleasanton	35,695	52,811	1,480	0	0	0	54	9	0	7	4	9	16
San Leandro	64,606	33,310	516	0	0	0	11	27	0	10	9	7	37
Union	42,413	12,054	284	0	0	0	16	43	0	0	14	2	25
Butte	152,062	80,273	528	23	34	7	7	7	5	0	13	0	5
Chico	27,924	19,846	711	0	0	0	19	30	0	6	8	11	27
Contra Costa	677,799	380,297	561	5	27	19	3	9	7	0	10	4	15
Antioch	45,324	10,502	232	0	0	0	11	35	0	6	11	0	37
Concord	104,061	55,236	531	0	0	0	8	17	0	8	8	4	56
Danville	26,871	1,563	58	0	0	0	28	5	0	0	41	0	26
Pittsburg	36,315	26,250	723	0	0	0	5	11	0	1	4	60	19
Pleasant Hill	26,672	9,004	338	0	0	0	13	26	0	0	12	31	17
Richmond	75,927	55,606	732	0	0	0	6	19	0	4	5	20	46
Walnut Creek	56,246	18,693	332	0	0	0	27	24	0	1	17	5	27
El Dorado	93,826	48,737	519	9	25	7	9	16	3	0	20	1	10
Fresno	535,477	396,881	741	7	38	22	5	4	5	1	9	3	6
Clovis	35,556	9,557	269	0	0	0	16	36	0	28	11	1	7
Fresno	244,768	113,802	465	0	0	0	12	34	0	18	10	1	24
Humboldt	109,802	63,042	574	10	38	5	11	10	3	1	17	0	7
Imperial	97,681	53,563	548	16	31	7	6	9	9	1	15	0	6
El Centro	25,539	29,005	1,136	0	0	65	4	11	0	6	3	3	8
Kern	433,740	346,802	800	7	22	19	6	14	8	1	13	0	10
Bakersfield	115,528	57,417	497	0	0	0	13	37	0	16	7	2	25
Kings	78,010	50,084	642	8	31	7	6	10	6	1	13	0	18
Lake	40,692	36,286	892	9	26	7	8	8	3	1	16	0	21
Los Angeles	7,678,084	4,432,337	577	4	36	22	3	8	5	0	11	2	10
Alhambra	67,170	31,385	467	0	0	0	10	21	0	12	6	4	46
Arcadia	46,096	18,982	412	0	0	0	12	42	1	2	11	0	31
Azusa	31,269	16,005	512	0	0	3	14	26	0	3	11	24	19
Baldwin Park	53,835	9,722	181	0	0	1	20	30	0	0	12	20	18
Bell	26,778	7,154	267	0	0	0	16	43	0	4	15	1	21
Bell Gardens	35,827	8,521	238	0	0	0	10	26	0	1	8	0	55
Bellflower	55,242	9,020	163	0	0	0	23	30	0	0	7	0	40
Beverly Hills	31,728	54,731	1,725	0	0	0	12	32	0	4	24	2	27
Burbank	85,465	70,020	819	0	0	0	8	26	0	6	12	4	44
Carson	83,326	39,357	472	0	0	0	10	11	0	0	11	20	49
Cerritos	54,089	24,242	448	0	0	0	6	12	0	4	19	12	47
Claremont	32,389	10,827	334	0	0	0	7	20	0	11	12	1	49
Compton	84,685	37,225	440	0	0	0	12	18	0	4	13	3	49
Covina	38,749	16,968	438	0	0	0	7	30	0	7	5	6	44
Culver City	38,054	41,873	1,100	0	0	0	9	30	0	11	10	10	30
Downey	82,778	22,258	269	0	0	0	14	49	0	2	10	0	26
El Monte	84,797	22,358	264	0	0	0	10	43	0	1	9	1	37
Gardena	46,070	17,493	380	0	0	0	7	48	0	3	13	0	28
Glendale	142,148	71,193	501	0	0	0	16	34	0	7	9	5	29
Glendora	39,090	12,649	324	0	0	0	15	23	0	7	5	2	47
Hawthorne	57,770	26,935	466	0	0	0	7	43	0	14	11	8	17
Huntington Park	48,495	29,100	600	0	0	0	6	15	0	2	5	30	43
Inglewood	97,416	49,574	509	0	0	0	13	35	1	12	12	8	19
La Mirada	40,615	9,971	246	0	0	0	10	21	0	0	10	5	55
La Puente	31,394	4,496	143	0	0	1	15	30	0	2	13	0	39

(Continued on page 155.)

California Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Los Angeles (cont.)													
Lakewood	74,404	18,622	250	7	16	4	12	0	27	7	13	8	6
Lancaster	50,890	17,685	348	4	19	4	1	0	27	10	8	24	3
Long Beach	371,426	388,473	1,046	9	10	3	11	0	6	12	27	12	11
Los Angeles	3,022,247	2,117,867	701	11	6	2	17	0	10	23	19	9	4
Lynwood	50,809	13,687	269	12	22	7	16	0	13	6	14	5	5
Manhattan Beach	32,285	13,911	431	1	7	4	18	0	19	16	21	5	10
Monrovia	30,982	15,274	493	5	7	2	25	0	17	7	20	7	10
Montebello	54,594	26,217	480	9	16	2	28	0	16	11	12	4	2
Monterey Park	56,599	17,053	301	7	8	3	31	0	14	14	12	9	1
Norwalk	86,317	22,359	259	14	27	5	3	0	22	9	8	6	5
Paramount	38,885	13,467	346	9	15	2	19	0	24	5	2	19	5
Pasadena	120,954	96,941	801	9	5	10	14	0	13	20	13	13	4
Pico Rivera	54,800	13,589	248	13	19	0	10	0	25	11	9	9	4
Pomona	100,465	81,985	816	8	3	2	10	0	8	10	7	50	3
Rancho													
Palos Verdes	36,693	5,992	163	3	32	9	6	0	6	25	7	9	4
Redondo Beach	58,872	35,139	597	5	4	2	13	0	11	21	18	15	10
Rosemead	44,213	11,372	257	11	16	4	21	0	17	6	4	17	4
San Gabriel	30,785	7,800	253	4	17	4	21	0	30	9	2	8	4
Santa Monica	89,187	71,097	797	9	8	2	11	0	16	17	20	10	7
South Gate	72,015	20,517	285	9	22	3	19	0	17	8	10	5	7
Temple	29,613	5,428	183	4	24	5	9	0	22	9	5	11	11
Torrance	130,213	71,343	548	7	10	3	12	0	24	28	7	5	4
West Covina	86,530	32,468	375	5	9	3	19	0	20	16	5	15	8
Whittier	69,059	22,753	329	10	11	3	11	0	28	8	13	12	4
Madera	68,866	41,047	596	3	58	2	22	0	4	2	4	3	3
Marin	223,359	111,806	501	6	37	1	31	0	1	2	3	9	9
Novato	45,005	7,967	177	2	20	1	18	0	27	10	9	6	7
San Rafael	44,392	20,199	455	2	8	0	17	0	37	8	12	7	9
Mendocino	69,366	58,341	841	2	62	1	18	0	3	3	7	3	2
Merced	142,228	127,481	896	3	53	0	14	0	2	1	20	2	4
Merced	39,774	18,874	475	7	15	1	15	0	20	6	16	9	10
Monterey	304,347	153,264	504	3	45	0	21	0	2	3	19	3	3
Monterey	28,266	19,058	674	5	5	0	11	0	15	32	19	7	5
Salinas	84,443	34,660	410	7	17	0	11	0	22	16	6	6	14
Seaside	37,789	6,199	164	7	19	4	14	0	28	9	6	3	9
Napa	100,873	49,359	489	2	54	0	23	0	5	4	8	2	2
Napa	52,562	16,971	323	12	15	0	24	0	19	12	11	4	2
Nevada	59,716	31,246	523	4	49	0	26	0	6	4	6	2	3
Orange	2,013,801	826,098	410	2	42	2	27	0	2	2	8	11	4
Anaheim	226,467	131,410	580	5	7	0	16	0	18	12	24	13	4
Brea	30,879	19,108	619	3	5	1	47	0	22	7	3	8	3
Buena Park	64,323	22,618	352	9	10	2	17	0	34	13	6	5	3
Costa Mesa	84,977	38,702	455	3	7	1	17	0	41	10	6	11	4
Cypress	41,118	13,214	321	4	13	1	22	0	15	10	7	25	2
Fountain Valley	54,874	15,176	277	4	11	7	31	0	19	7	11	4	6
Fullerton	104,532	41,821	400	6	12	3	24	0	20	6	14	8	6
Garden Grove	126,340	39,185	310	16	11	2	25	0	23	7	6	4	5
Huntington													
Beach	176,314	66,890	379	8	8	2	24	0	19	19	8	10	4
Irvine	71,446	39,112	547	2	12	2	11	0	30	21	4	7	12
La Habra	46,671	21,218	455	3	15	0	14	0	14	5	8	40	1
Newport Beach	64,754	41,868	647	1	6	1	24	0	19	12	18	5	14
Orange	94,606	34,492	365	5	10	1	17	0	34	9	14	6	3
Placentia	36,523	9,152	251	4	13	2	20	0	21	30	2	6	3
San Clemente	28,722	13,691	477	1	7	1	20	0	10	9	36	10	5
Santa Ana	217,219	100,602	463	13	9	2	16	0	19	13	7	8	11

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California Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on General Debt	All Other
Lós Angeles (cont.)													
Lakewood	74,404	19,054	256	0	0	0	9	18	0	9	11	1	51
Lancaster	50,890	14,435	284	0	0	0	14	16	0	2	18	23	27
Long Beach	371,426	340,253	916	0	0	2	5	27	1	5	11	7	42
Los Angeles	3,022,247	1,867,812	618	0	0	0	4	28	0	10	8	6	44
Lynwood	50,809	12,536	247	0	0	0	15	46	0	5	10	1	22
Manhattan Beach	32,285	12,608	391	0	0	0	15	44	0	14	11	0	17
Monrovia	30,982	14,932	482	0	0	0	10	31	0	6	10	11	32
Montebello	54,594	23,648	433	0	0	0	3	33	0	0	13	9	43
Monterey Park	56,599	15,361	271	0	0	0	13	35	0	10	6	8	28
Norwalk	86,317	19,929	231	0	0	0	25	17	0	10	14	0	34
Paramount	38,885	14,355	369	0	0	0	23	20	0	0	15	22	20
Pasadena	120,954	79,997	661	0	0	4	15	27	0	7	11	10	25
Pico Rivera	54,800	13,304	243	0	0	0	9	19	0	1	17	0	54
Pomona	100,465	80,462	801	0	0	0	6	23	0	3	6	48	13
Rancho Palos Verdes	36,693	6,979	190	0	0	0	19	20	0	0	12	0	49
Redondo Beach	58,872	33,695	572	0	0	0	10	29	0	3	10	12	36
Rosemead	44,213	7,690	174	0	0	1	34	27	0	2	11	1	24
San Gabriel	30,785	7,803	253	0	0	0	17	58	0	2	9	0	14
Santa Monica	89,187	59,950	672	0	0	0	7	23	0	9	13	2	47
South Gate	72,015	15,849	220	0	0	0	15	38	0	5	17	0	25
Temple	29,613	4,444	150	0	0	0	19	24	0	1	28	5	22
Torrance	130,213	62,373	479	0	0	0	10	45	0	5	11	3	25
West Covina	86,530	29,979	346	0	0	0	13	38	0	0	13	7	29
Whittier	69,059	23,632	342	0	0	0	18	25	0	7	10	1	39
Madera	68,866	40,608	590	14	34	6	7	8	10	0	12	0	8
Marin	223,359	106,725	478	13	14	13	6	7	5	0	17	6	19
Novato	45,005	7,516	167	0	0	0	23	33	0	0	12	0	32
San Rafael	44,392	22,657	510	0	0	0	13	30	0	1	7	4	45
Mendocino	69,366	60,031	865	22	27	13	9	5	4	1	12	0	7
Merced	142,228	131,557	925	15	32	23	3	6	3	1	9	0	8
Merced	39,774	14,775	371	0	0	2	7	27	0	19	11	8	26
Monterey	304,347	151,899	499	7	26	23	5	7	6	0	15	0	10
Monterey	28,266	25,649	907	0	0	0	9	17	0	1	9	4	59
Salinas	84,443	35,789	424	0	0	0	14	34	0	3	8	4	37
Seaside	37,789	6,382	169	0	0	0	20	30	0	0	11	2	36
Napa	100,873	48,657	482	14	23	10	8	9	5	0	17	0	14
Napa	52,562	14,444	275	0	0	0	13	42	0	0	13	1	32
Nevada	59,716	31,399	526	7	25	6	11	10	7	2	20	1	11
Orange	2,013,801	753,872	374	5	30	7	6	8	5	2	16	6	14
Anaheim	226,467	166,198	734	0	0	0	5	22	0	5	7	12	49
Brea	30,879	18,682	605	0	0	0	12	31	0	4	20	15	19
Buena Park	64,323	25,092	390	0	0	0	10	39	0	5	13	0	34
Costa Mesa	84,977	34,939	411	0	0	0	25	34	0	1	10	4	26
Cypress	41,118	12,020	292	0	0	0	22	30	0	2	12	20	13
Fountain Valley	54,874	16,056	293	0	0	0	18	38	0	8	7	0	29
Fullerton	104,532	40,596	388	0	0	0	18	34	0	7	11	2	27
Garden Grove	126,340	38,038	301	0	0	3	16	39	0	1	13	2	26
Huntington Beach	176,314	65,464	371	0	0	0	13	38	0	7	12	6	24
Irvine	71,446	39,331	550	0	0	0	47	16	0	4	7	3	21
La Habra	46,671	18,741	402	0	0	0	8	30	0	6	5	17	33
Newport Beach	64,754	44,768	691	0	0	0	18	37	0	5	11	0	29
Orange	94,606	33,087	350	0	0	0	15	43	0	8	13	0	22
Placentia	36,523	8,084	221	0	0	0	14	50	0	1	13	2	19
San Clemente	28,722	13,976	487	0	0	0	12	27	0	21	11	1	27
Santa Ana	217,219	110,986	511	0	0	0	8	31	0	5	4	7	45

(Continued on page 157.)

California Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Orange (cont.)													
Seal Beach	25,567	9,480	371	2	19	1	23	0	10	20	13	3	8
Tustin	38,371	11,580	302	3	17	0	27	0	31	7	5	9	1
Westminster	72,602	17,317	239	13	17	0	12	0	37	9	2	5	5
Yorba Linda	31,275	11,371	364	1	11	0	0	0	6	31	18	9	24
Placer	126,011	80,210	637	4	46	1	25	0	5	4	7	5	3
Roseville	26,453	17,97	679	3	6	0	8	0	20	15	31	1	16
Riverside	714,622	464,482	650	4	52	2	20	0	2	3	10	5	2
Corona	40,089	27,523	687	4	7	0	16	0	13	6	14	40	2
Hemet	25,272	10,733	425	5	13	0	13	0	23	8	19	10	9
Palm Springs	33,799	34,400	1,018	5	4	1	22	0	11	23	19	14	1
Riverside	174,023	100,468	577	13	9	6	9	0	14	14	22	11	2
Sacramento	828,717	629,635	760	4	50	0	15	0	6	2	17	4	3
Sacramento	288,597	170,450	591	6	5	1	18	0	14	19	25	5	7
San Benito	26,869	12,253	456	4	59	1	18	0	3	2	8	3	3
San Bernardino	965,210	628,437	651	5	54	2	17	0	2	2	8	6	4
Chino	42,925	14,044	327	6	12	0	20	0	16	11	20	12	3
Fontana	43,253	14,107	326	5	11	0	20	0	17	9	13	11	15
Ontario	96,790	44,364	458	7	12	2	18	0	15	10	17	15	4
Rancho Cucamonga	59,315	15,682	264	2	18	0	13	0	15	32	14	1	3
Redlands	46,847	18,067	386	3	7	0	29	0	15	10	24	10	2
Rialto	41,713	15,258	366	5	11	2	18	0	11	23	18	2	9
San Bernardino	124,319	79,520	640	7	6	0	16	0	16	15	15	21	3
Upland	49,844	17,838	358	3	8	2	17	0	20	18	21	9	3
San Diego	1,961,827	833,618	425	4	56	2	21	0	1	2	8	3	2
Carlsbad	37,679	24,968	663	3	8	0	18	0	20	17	21	8	4
Chula Vista	86,984	30,188	347	6	11	0	23	0	16	14	13	14	3
El Cajon	77,707	25,432	327	7	16	0	12	0	33	8	11	10	3
Escondido	70,004	28,172	402	5	9	0	10	0	28	17	20	10	1
La Mesa	51,246	16,175	316	7	14	0	13	0	32	7	16	6	5
National City	53,687	19,517	364	7	18	1	16	0	34	5	9	7	3
Oceanside	84,082	52,755	627	4	6	0	14	0	8	12	26	20	10
Poway	34,746	13,484	388	4	17	0	22	0	11	10	25	8	2
San Diego	915,956	492,952	538	12	10	5	13	0	14	11	13	9	14
Santee	43,854	11,615	265	9	22	2	24	0	18	19	0	6	1
Vista	39,614	13,610	344	6	11	0	16	0	12	20	19	10	6
San Francisco (city-county)	691,637	1,573,391	2,275	8	26	0	16	0	4	12	19	10	4
San Joaquin	371,530	271,906	732	3	57	1	17	0	2	1	16	2	2
Lodi	36,985	15,299	414	3	13	0	16	0	21	9	24	10	4
Manteca	27,216	8,022	295	3	15	6	13	0	22	10	24	5	2
Stockton	161,815	85,448	528	11	8	1	11	0	15	18	22	7	8
San Luis Obispo	166,653	96,746	581	4	32	0	31	0	2	4	20	5	2
San Luis Obispo	34,252	16,227	474	7	10	2	12	0	25	21	13	6	3
San Mateo	590,357	279,209	473	4	42	1	28	0	3	2	13	4	3
Burlingame	26,085	16,605	637	2	6	0	13	0	31	17	14	10	7
Daly	79,726	19,317	242	5	14	1	23	0	25	8	14	2	7
Menlo Park	26,160	12,440	476	1	13	0	19	0	22	11	15	10	9
Pacifica	36,865	10,854	294	14	13	0	20	0	7	11	26	6	3
Redwood	54,948	34,297	624	4	6	2	23	0	18	11	20	14	2
San Bruno	34,963	13,773	394	2	10	0	11	0	23	11	35	6	3
San Mateo	77,918	38,674	496	2	9	0	21	0	23	15	17	8	5
S. San Francisco	50,141	40,795	814	14	16	0	11	0	17	6	19	6	10

(Continued on page 158.)

California Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on General Debt	All Other
Orange (cont.)													
Seal Beach	25,567	8,774	343	0	0	0	7	41	0	9	11	5	27
Tustin	38,371	12,576	328	0	0	0	18	41	0	2	11	1	28
Westminster	72,602	16,243	224	0	0	0	17	60	0	2	11	0	11
Yorba Linda	31,275	8,367	268	0	0	0	14	20	0	3	11	8	44
Placer	126,011	77,951	619	11	24	6	8	9	5	3	26	1	7
Roseville	26,453	26,535	1,003	0	0	2	32	15	0	9	10	14	19
Riverside	714,622	445,438	623	8	30	15	4	8	6	1	12	2	13
Corona	40,089	32,290	805	0	0	0	9	20	0	4	5	31	31
Hemet	25,272	10,319	408	0	0	0	11	28	0	14	16	4	27
Palm Springs	33,799	36,943	1,093	0	0	0	10	31	0	6	9	6	38
Riverside	174,023	86,757	499	0	0	0	16	28	0	17	8	5	26
Sacramento	828,717	587,983	710	3	43	5	3	6	6	9	11	2	11
Sacramento	288,597	154,536	535	0	0	0	9	36	0	17	15	2	21
San Benito	26,869	11,762	438	15	31	6	6	7	4	0	14	1	15
San Bernardino	965,210	572,063	593	4	38	14	4	9	4	1	10	5	11
Chino	42,925	12,862	300	0	0	0	11	40	0	13	10	4	21
Fontana	43,253	12,308	285	0	0	0	16	30	0	11	18	1	24
Ontario	96,790	46,824	484	0	0	0	9	28	0	13	7	12	31
Rancho Cucamonga	59,315	8,622	145	0	0	0	25	34	0	0	17	6	18
Redlands	46,847	14,586	311	0	0	0	8	38	0	19	8	8	19
Rialto	41,713	12,501	300	0	0	0	13	38	0	9	15	4	21
San Bernardino	124,319	70,633	568	0	0	1	9	28	0	13	8	18	23
Upland	49,844	16,955	340	0	0	0	17	35	0	22	8	0	18
San Diego	1,961,827	794,822	405	5	36	13	5	4	7	2	14	1	13
Carlsbad	37,679	16,575	440	0	0	0	9	33	0	7	15	0	35
Chula Vista	86,984	35,015	403	0	0	0	11	19	0	6	9	23	32
El Cajon	77,707	21,069	271	0	0	0	21	30	0	12	13	1	24
Escondido	70,004	27,097	387	0	0	0	16	28	0	21	23	1	11
La Mesa	51,246	15,378	300	0	0	0	18	32	0	12	10	5	24
National City	53,687	13,789	257	0	0	0	12	37	0	7	8	1	36
Oceanside	84,082	47,717	568	0	0	0	12	25	0	19	7	12	26
Poway	34,746	10,702	308	0	0	0	3	28	0	10	29	4	25
San Diego	915,956	392,051	428	0	0	1	8	27	0	15	7	7	35
Santee	43,854	6,082	139	0	0	0	35	34	0	3	18	0	10
Vista	39,614	16,137	407	0	0	0	32	23	0	15	8	1	22
San Francisco (city- county)	691,637	1,149,872	1,663	2	13	19	1	14	2	7	8	7	26
San Joaquin	371,530	274,392	739	3	45	18	5	4	5	1	12	0	6
Lodi	36,985	18,313	495	0	0	0	13	26	0	25	10	1	24
Manteca	27,216	7,697	283	0	0	0	12	31	0	18	7	0	32
Stockton	161,815	79,474	491	0	0	0	11	36	0	16	6	4	27
San Luis Obispo	166,653	90,762	545	5	17	19	10	9	3	0	23	1	13
San Luis Obispo	34,252	17,953	524	0	0	0	11	33	0	21	9	0	27
San Mateo	590,357	260,922	442	12	18	25	3	6	10	1	14	0	10
Burlingame	26,085	14,564	558	0	0	0	13	39	0	13	8	2	25
Daly	79,726	23,409	294	0	0	0	6	39	0	4	10	1	39
Menlo Park	26,160	11,448	438	0	0	0	17	24	0	6	18	1	33
Pacifica	36,865	10,040	272	0	0	0	7	35	0	20	13	1	24
Redwood	54,948	29,365	534	0	0	0	6	29	0	9	10	15	31
San Bruno	34,963	12,614	361	0	0	0	7	31	0	21	8	0	32
San Mateo	77,918	36,955	474	0	0	0	21	31	0	13	10	1	23
S. San Francisco	50,141	40,873	815	0	0	1	20	22	0	12	6	9	31

(Continued on page 159.)

California Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Santa Barbara	308,490	163,712	531	5	42	1	29	0	0	4	12	3	4
Lompoc	28,128	12,496	444	3	12	1	8	0	12	10	40	11	3
Santa Barbara	74,663	51,686	692	4	6	0	13	0	17	19	29	7	5
Santa Maria	42,181	41,012	972	5	6	1	5	0	14	5	10	6	49
Santa Clara	1,329,283	822,973	619	7	43	1	21	0	7	1	10	5	4
Campbell	32,509	11,623	358	5	10	2	14	0	40	9	4	6	10
Cupertino	37,461	14,538	388	2	11	0	3	0	43	15	3	13	10
Los Altos	26,137	8,393	321	1	9	0	21	0	19	8	29	6	6
Los Gatos	27,122	8,983	331	4	10	2	17	0	29	17	5	11	4
Milpitas	39,954	28,800	721	2	4	0	29	0	11	10	27	9	7
Mountain View	60,050	36,227	603	2	5	0	19	0	21	14	21	16	2
Palo Alto	54,968	44,940	818	2	3	3	9	0	24	10	33	12	5
San Jose	659,181	385,171	584	10	10	4	15	0	12	21	19	2	6
Santa Clara	88,171	84,664	960	3	5	9	13	0	21	4	17	19	8
Saratoga	29,289	4,880	167	11	21	0	8	0	13	19	10	15	4
Sunnyvale	107,110	61,805	577	9	10	2	14	0	17	11	22	11	4
Santa Cruz	195,832	108,666	555	5	50	1	20	0	3	4	8	5	5
Santa Cruz	42,352	24,505	579	2	13	1	12	0	18	8	36	6	4
Shasta	121,551	90,829	747	4	58	1	14	0	2	2	15	2	3
Redding	43,687	22,518	515	11	10	0	12	0	27	11	21	6	2
Siskiyou	41,337	31,996	774	4	64	1	16	0	1	1	4	4	5
Solano	253,792	107,881	425	6	54	0	26	0	1	1	5	2	5
Fairfield	61,742	40,153	650	5	6	1	13	0	11	9	5	25	26
Vacaville	46,945	15,942	340	5	15	1	17	0	12	9	24	8	9
Vallejo	85,824	27,803	324	8	10	0	22	0	16	22	8	11	2
Sonoma	313,240	201,834	644	3	35	1	25	0	3	2	23	4	2
Petaluma	35,387	13,536	383	10	10	0	15	0	19	19	19	4	4
Rohnert	25,923	10,528	406	4	11	0	9	0	9	30	23	4	11
Santa Rosa	86,989	48,876	562	6	8	0	11	0	19	13	16	11	16
Stanislaus	280,409	183,831	656	7	55	1	14	0	2	1	16	1	2
Modesto	114,076	46,953	412	15	14	1	9	0	20	15	16	6	4
Turlock	28,681	9,077	316	5	17	0	11	0	23	10	25	3	6
Sutter	55,080	35,618	647	3	59	2	22	0	3	2	6	1	2
Tehama	41,062	29,638	722	3	57	1	19	0	2	2	11	2	5
Tulare	258,250	179,926	697	5	63	1	15	0	2	2	7	3	1
Visalia	53,238	25,669	482	7	9	0	8	0	24	8	31	6	8
Tuolumne	36,190	29,452	814	6	40	1	18	0	4	4	23	2	2
Ventura	558,273	326,509	585	4	41	4	28	0	1	1	10	7	4
Camarillo	40,346	11,036	274	2	22	1	7	0	17	13	19	17	2
Oxnard	115,657	54,106	468	6	9	0	19	0	13	14	29	7	4
San Buenaventura	80,759	42,155	522	6	11	0	12	0	20	16	25	7	2
Simi Valley	81,385	25,577	314	6	19	0	8	0	11	8	21	9	19
Thousand Oaks	90,639	33,156	366	3	17	0	11	0	22	9	23	10	4
Yolo	116,900	75,213	643	7	48	1	20	0	6	2	14	2	2
Davis	37,433	16,99	454	3	12	0	19	0	10	12	26	12	6
Woodland	31,498	14,689	466	2	28	0	17	0	13	6	22	8	4
Yuba	50,844	41,712	820	5	47	1	12	0	2	1	28	2	2

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

California Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Santa Barbara	308,490	166,538	540	9	19	13	5	10	6	2	18	0	18
Lompoc	28,128	10,976	390	0	0	0	14	22	0	24	12	2	25
Santa Barbara	74,663	42,349	567	0	0	0	11	32	0	6	9	3	39
Santa Maria	42,181	43,448	1,030	0	0	0	5	12	0	6	5	1	71
Santa Clara	1,329,283	703,442	529	9	26	23	2	4	8	1	15	2	11
Campbell	32,509	11,842	364	0	0	0	14	43	0	2	12	3	26
Cupertino	37,461	8,769	234	0	0	0	26	32	0	0	14	3	24
Los Altos	26,137	8,296	317	0	0	0	9	35	0	11	8	1	36
Los Gatos	27,122	7,154	264	0	0	0	18	29	0	3	14	2	34
Milpitas	39,954	20,591	515	0	0	0	6	28	0	10	7	7	42
Mountain View	60,050	29,864	497	0	0	0	16	29	0	19	10	5	21
Palo Alto	54,968	50,025	910	0	0	0	4	32	0	17	15	2	30
San Jose	659,181	345,170	524	0	0	1	15	23	0	12	5	7	36
Santa Clara	88,171	87,735	995	0	0	0	5	18	0	16	11	7	43
Saratoga	29,289	4,299	147	0	0	0	20	22	0	0	21	3	33
Sunnyvale	107,110	53,916	503	0	0	0	16	26	0	24	6	2	26
Santa Cruz	195,832	113,361	579	8	24	16	8	6	7	3	19	1	9
Santa Cruz	42,352	27,545	650	0	0	0	9	19	0	14	9	1	49
Shasta	121,551	88,309	727	9	36	18	5	6	12	0	10	0	3
Redding	43,687	22,924	525	0	0	0	16	31	0	13	8	4	28
Siskiyou	41,337	28,108	680	10	26	4	17	5	4	2	15	0	17
Solano	253,792	103,793	409	8	37	8	5	9	4	0	17	0	12
Fairfield	61,742	40,448	655	0	0	0	26	15	0	1	8	34	16
Vacaville	46,945	13,198	281	0	0	0	20	38	0	12	7	6	16
Vallejo	85,824	23,593	275	0	0	0	15	54	0	0	10	6	14
Sonoma	313,240	195,979	626	8	21	20	8	5	6	7	13	0	11
Petaluma	35,387	13,296	376	0	0	0	13	31	0	25	8	2	20
Rohnert	25,923	7,125	275	0	0	0	13	22	0	22	8	3	34
Santa Rosa	86,989	51,159	588	0	0	0	27	21	0	11	8	18	15
Stanislaus	280,409	171,825	613	10	38	21	4	5	6	1	10	0	5
Modesto	114,076	41,040	360	0	0	0	14	36	0	15	10	2	24
Turlock	28,681	8,875	309	0	0	0	5	36	0	22	11	2	24
Sutter	55,080	37,361	678	15	28	15	7	12	6	0	13	0	5
Tehama	41,062	29,329	714	15	29	12	10	6	6	1	13	0	8
Tulare	258,250	176,347	683	12	42	11	5	9	2	0	11	2	5
Visalia	53,238	20,334	382	0	0	0	14	23	0	14	11	0	38
Tuolumne	36,190	30,302	837	3	20	24	11	9	3	0	13	0	16
Ventura	558,273	302,938	543	6	18	19	4	12	6	0	14	4	16
Camarillo	40,346	8,804	218	0	0	0	29	22	0	17	24	0	7
Oxnard	115,657	50,334	435	0	0	0	13	30	0	27	11	1	18
San Buenaventura	80,759	34,428	426	0	0	0	19	32	0	15	12	1	21
Simi Valley	81,385	21,777	268	0	0	0	21	21	0	19	9	19	11
Thousand Oaks	90,639	26,310	290	0	0	0	11	17	0	19	25	3	25
Yolo	116,900	78,574	672	6	27	18	5	8	4	1	23	0	8
Davis	37,433	15,377	411	0	0	0	11	23	0	21	11	8	20
Woodland	31,498	13,203	419	0	0	0	11	28	0	21	11	3	26
Yuba	50,844	38,321	754	6	41	5	5	4	5	0	9	14	9

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Colorado Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Adams	261,661	95,369	364	5	27	3	26	0	4	1	4	14	16
Northglenn	30,201	14,819	491	2	3	1	4	0	39	6	33	4	8
Thornton	44,417	23,723	534	3	3	1	11	0	35	6	12	8	20
Westminster	55,098	34,131	619	3	3	2	3	0	33	30	12	6	7
Arapahoe	331,657	56,967	172	3	23	0	58	0	0	3	7	4	1
Aurora	184,372	136,936	743	3	4	1	8	0	30	23	9	16	8
Englewood	31,434	27,609	878	3	9	1	3	0	38	5	29	4	8
Littleton	31,770	20,016	630	2	5	12	6	0	32	21	12	6	3
Boulder	200,223	47,821	239	6	27	1	54	0	0	3	5	3	1
Boulder	78,178	45,867	587	5	5	2	11	0	39	10	12	7	8
Longmont	45,711	16,331	357	3	5	2	16	0	31	7	24	9	2
Denver (city- county)	505,563	675,745	1,337	7	13	0	11	0	20	7	22	9	10
Douglas	28,758	9,970	347	3	14	0	53	0	0	12	7	5	5
El Paso	331,096	60,973	184	4	38	1	45	0	0	1	5	8	0
Colorado Springs	231,699	158,386	684	7	3	1	7	0	22	2	37	8	13
Fremont	29,823	10,123	339	29	23	6	15	0	12	1	2	3	9
Garfield	28,690	25,645	894	2	16	1	14	0	2	1	2	3	59
Jefferson	392,657	118,634	302	4	17	0	39	0	10	2	8	19	1
Arvada	88,478	29,759	336	5	5	3	8	0	38	12	15	11	3
Lakewood	118,498	34,948	295	4	7	9	6	0	50	13	5	1	3
Wheat Ridge	30,589	9,314	304	3	8	3	5	0	58	12	2	6	3
La Rlata	29,437	12,973	441	5	25	1	16	0	24	1	5	11	11
Larimer	158,190	43,388	274	7	36	1	39	0	0	2	5	6	4
Ft. Collins	68,534	35,872	523	14	3	1	12	0	35	4	19	11	1
Loveland	32,340	11,683	361	2	8	1	10	0	28	4	28	13	5
Mesa	93,877	46,123	491	5	24	1	14	0	22	1	5	21	6
Grand Junction	31,014	23,180	747	4	6	8	8	0	32	4	24	9	4
Montrose	25,698	19,875	773	4	19	1	13	0	0	0	58	2	2
Pueblo	125,649	61,070	486	3	43	1	23	0	0	0	2	14	14
Pueblo	100,934	40,961	406	15	7	3	13	0	33	6	10	9	5
Weld	126,529	42,139	333	8	38	1	37	0	0	3	6	5	2
Greeley	53,502	23,519	440	9	5	1	10	0	39	10	14	8	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Colorado Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on General Debt	All Other
Adams	261,661	90,803	347	0	28	8	9	5	2	0	13	23	13
Northglen	30,201	14,270	473	0	0	0	11	15	0	20	17	24	12
Thornton	44,417	19,545	440	0	0	0	18	25	0	16	17	10	14
Westminster	55,098	29,101	528	0	0	0	17	20	0	17	6	7	32
Arapahoe	331,657	55,589	168	0	24	4	11	12	6	0	31	3	9
Aurora	184,372	104,451	567	0	0	1	17	24	0	11	8	20	20
Englewood	31,434	24,949	794	0	0	0	10	24	0	11	12	5	38
Littleton	31,770	21,126	665	0	0	0	18	26	0	13	13	6	24
Boulder	200,223	45,559	228	0	28	8	13	7	6	0	15	1	22
Boulder	78,178	41,793	535	0	3	1	16	19	0	6	10	4	42
Longmont	45,711	18,182	398	0	0	0	17	18	0	14	17	1	32
Denver (city- county)	505,563	584,543	1,156	0	13	16	5	18	2	8	8	6	25
Douglas	28,758	8,573	298	0	7	1	34	12	5	1	23	1	15
El Paso	331,096	56,456	171	0	39	7	14	6	4	0	16	4	10
Colorado Springs	231,699	131,978	570	0	0	29	8	19	0	15	5	5	20
Fremont	29,823	8,880	298	0	49	2	16	5	0	1	16	7	3
Garfield	28,690	22,688	791	0	8	1	14	5	2	0	33	31	6
Jefferson	392,657	120,551	307	0	15	4	16	6	8	1	15	16	20
Arvada	88,478	24,306	275	0	3	0	12	20	0	12	17	3	32
Lakewood	118,498	33,604	284	0	0	0	20	27	0	5	26	4	18
Wheat Ridge	30,589	10,360	339	0	0	0	46	19	0	0	12	0	22
La Plata	29,437	12,371	420	0	22	3	19	8	1	2	11	16	18
Larimer	158,190	45,689	289	0	25	7	17	6	11	2	14	3	15
Ft. Collins	68,534	36,168	528	0	0	0	9	23	0	14	14	6	34
Loveland	32,340	12,141	375	0	0	0	5	19	0	16	17	5	38
Mesa	93,877	60,407	643	0	16	2	33	3	2	3	6	20	13
Grand Junction	31,014	19,420	626	0	0	0	23	28	0	11	10	3	25
Montrose	25,698	19,091	743	0	12	46	8	3	1	0	8	2	19
Pueblo	125,649	57,853	460	0	46	4	5	2	5	0	8	24	6
Pueblo	100,934	36,198	359	0	3	1	14	30	0	13	6	7	27
Weld	126,529	39,710	314	0	34	11	18	7	4	0	15	2	9
Greeley	53,502	24,675	461	0	0	0	11	24	0	15	7	5	37

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Connecticut Cities and Towns, Percentage Distribution of General Revenue, FY84

City or Town Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Bridgeport	143,745	190,236	1,323	7	34	0	47	0	0	0	11	0	1
Bristol	57,626	55,082	956	2	28	0	62	0	0	0	2	3	1
Danbury	62,404	62,499	1,002	2	20	0	68	0	0	1	6	3	0
E. Hartford	51,906	50,425	971	3	25	0	66	0	0	1	3	2	0
E. Haven	25,078	22,284	889	3	28	0	57	0	0	1	6	3	3
Enfield	42,564	37,583	883	3	30	0	58	0	0	1	3	3	3
Fairfield	54,623	60,052	1,099	2	10	0	76	0	0	1	8	1	1
Greenwich	60,122	90,242	1,501	2	11	0	72	0	0	1	8	3	2
Groton	40,341	37,018	918	17	28	0	41	0	0	0	8	2	3
Hamden	51,171	53,671	1,049	4	18	0	71	0	0	0	3	2	1
Hartford	136,334	269,269	1,975	10	39	0	38	0	0	1	8	2	3
Manchester	49,483	45,404	918	2	21	0	64	0	0	1	7	4	2
Meriden	57,871	66,770	1,154	3	22	0	47	0	0	1	25	2	1
Middletown	38,886	38,978	1,002	3	26	0	60	0	0	0	6	5	0
Milford	49,678	55,693	1,121	6	18	0	69	0	0	1	2	1	2
Naugatuck	27,382	21,835	797	2	29	1	56	0	0	1	5	5	1
New Britain	73,362	71,411	973	6	30	0	52	0	0	1	8	2	1
New Haven	125,348	163,578	1,305	2	32	0	51	0	0	0	11	2	1
New London	29,338	31,018	1,057	7	31	0	44	0	0	0	13	3	2
Newington	28,939	26,424	913	2	20	0	69	0	0	1	3	3	2
Norwalk	78,851	96,205	1,220	1	16	0	74	0	0	1	3	4	1
Norwich	38,526	33,143	860	7	37	0	42	0	0	1	8	3	1
Shelton	32,328	25,582	791	1	25	0	66	0	0	2	3	2	1
Southington	37,133	29,121	784	2	26	0	63	0	0	0	7	2	1
Stamford	103,614	165,548	1,598	3	17	0	70	0	0	1	4	3	1
Stratford	50,752	44,256	872	3	14	0	78	0	0	1	2	2	1
Torrington	31,428	27,742	883	4	29	0	61	0	0	1	3	1	1
Trumbull	33,295	32,618	980	3	13	1	74	0	0	1	5	2	1
Vernon	28,553	28,148	986	2	25	1	56	0	0	1	10	2	4
Wallingford	37,357	36,318	972	3	23	1	58	0	0	2	6	6	1
Waterbury	102,940	110,396	1,072	11	32	0	49	0	0	1	3	4	0
W. Hartford	60,683	74,378	1,226	1	10	0	78	0	0	1	5	4	1
W. Haven	53,412	43,629	817	2	24	0	68	0	0	0	2	2	1
Westport	25,734	43,499	1,690	1	10	1	77	0	0	1	6	3	1
Wethersfield	25,705	22,319	868	2	17	0	73	0	0	1	3	3	1
Windsor	25,694	29,112	1,133	3	17	1	69	0	0	1	5	4	2

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Connecticut Cities and Towns, Percentage Distribution of General Expenditure, FY84

City or Town Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hospi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on General Debt	All Other
Bridgeport	143,745	182,031	1,266	36	8	8	2	16	0	4	5	3	19
Bristol	57,626	52,987	919	52	2	1	5	11	0	6	4	2	17
Danbury	62,404	60,851	975	51	1	1	5	13	0	2	5	2	20
E. Hartford	51,906	47,729	920	58	1	1	4	15	0	2	5	1	13
E. Haven	25,078	22,330	890	49	1	0	6	11	0	7	4	6	16
Enfield	42,564	34,580	812	63	1	1	6	7	0	4	5	4	9
Fairfield	54,623	56,572	1,036	48	1	2	8	15	0	4	7	4	12
Greenwich	60,122	90,546	1,506	44	8	1	5	9	0	4	6	0	23
Groton	40,341	36,554	906	58	2	1	7	6	0	6	5	5	10
Hamden	51,171	52,729	1,030	47	1	1	6	13	0	5	4	3	20
Hartford	136,334	261,916	1,921	37	11	1	2	12	0	1	6	2	29
Manchester	49,483	45,070	911	52	2	1	5	14	0	7	6	3	10
Meriden	57,871	72,585	1,254	43	2	17	2	8	0	2	3	5	20
Middletown	38,886	37,688	969	46	4	1	8	14	0	5	4	5	13
Milford	49,678	52,561	1,058	45	1	1	4	15	0	11	6	3	13
Naugatuck	27,382	24,149	882	54	0	1	7	9	0	7	3	7	12
New Britain	73,362	70,141	956	41	2	1	4	15	0	10	5	3	20
New Haven	125,348	172,303	1,375	32	8	1	5	15	0	14	5	4	17
New London	29,338	31,417	1,071	36	5	2	6	16	0	7	8	2	17
Newington	28,939	25,944	897	63	1	0	6	8	0	6	4	2	11
Norwalk	78,851	92,237	1,170	44	4	2	4	11	0	12	4	6	13
Norwich	38,526	35,365	918	44	7	1	7	15	0	6	4	1	16
Shelton	32,328	24,878	770	52	1	0	4	7	0	11	5	6	13
Southington	37,133	29,584	797	61	1	0	7	8	0	8	3	2	9
Stamford	103,614	168,674	1,628	37	4	2	5	13	0	7	4	3	26
Stratford	50,752	44,983	886	49	1	0	5	15	0	7	5	4	12
Torrington	31,428	25,617	815	51	1	0	8	13	0	10	4	1	11
Trumbull	33,295	33,944	1,019	55	1	3	7	8	0	6	4	4	11
Vernon	28,553	25,616	897	59	1	1	5	10	0	8	4	2	9
Wallingford	37,357	34,775	931	51	0	1	7	13	0	6	5	5	13
Waterbury	102,940	112,232	1,090	41	7	1	2	15	0	6	6	2	20
W. Hartford	60,683	71,644	1,181	47	1	1	6	16	0	8	6	2	14
W. Haven	53,412	41,147	770	50	1	1	5	10	0	8	6	5	14
Westport	25,734	40,366	1,569	52	1	1	4	12	0	6	5	5	15
Wethersfield	25,705	22,427	872	59	1	0	8	10	0	7	6	1	8
Windsor	25,694	25,262	983	55	1	1	9	7	0	5	6	5	12

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Delaware Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nu</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Kent	99,073	11,347	115	40	9	0	11	0	0	1	32	5	1
New Castle	401,378	97,900	244	17	1	2	28	0	0	1	29	22	0
Newark	25,228	6,176	245	6	8	3	29	0	0	1	40	5	8
Wilmington	69,896	77,344	1,107	23	3	0	13	21	0	6	25	6	2
Sussex	99,415	11,442	115	13	8	0	31	0	0	3	30	15	1

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Delaware Counties and Cities, Percentage Distribution of General Expenditure, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Kent	99,073	12,598	127	0	1	1	0	3	0	61	13	5	15
New Castle	401,378	98,653	246	0	0	0	1	15	0	21	11	25	28
Newark	25,228	7,989	317	0	0	0	6	22	0	32	17	5	18
Wilmington	69,896	87,290	1,249	0	0	0	3	21	0	24	8	6	39
Sussex	99,415	9,975	100	0	1	0	0	2	0	27	29	23	18

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Florida Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Alachua	161,528	40,763	252	9	20	1	45	0	0	3	13	6	3
Gainesville	83,704	41,547	496	6	12	1	12	0	0	13	25	21	10
Bay	104,464	20,936	200	8	29	2	34	0	0	4	15	3	5
Panama City	34,565	17,901	518	18	12	0	8	0	0	30	24	6	2
Brevard	303,210	84,617	279	8	15	1	38	0	0	5	25	6	2
Melbourne	49,937	22,198	445	5	13	0	15	0	0	20	20	8	19
Palm Bay	26,421	6,665	252	4	17	0	12	0	0	54	3	2	7
Titusville	34,805	10,381	298	5	19	1	15	0	0	37	17	6	1
Broward	1,073,106	369,381	344	10	18	0	38	0	0	2	15	9	8
Coral Springs	44,731	13,435	300	2	17	2	28	0	0	33	4	7	7
Davie Town	32,311	6,788	210	2	2	3	21	0	0	41	5	2	2
Deerfield Beach	41,274	16,398	397	4	14	2	32	0	0	12	14	8	14
Ft. Lauderdale	153,755	125,035	813	20	7	1	18	0	0	19	18	9	8
Hallandale	37,136	15,950	430	5	13	3	26	0	0	27	14	12	1
Hollywood	122,051	58,362	478	5	12	2	21	0	0	24	22	10	3
Lauderdale Lakes	26,749	4,875	182	4	30	2	18	0	0	26	7	8	3
Lauderhill	38,963	9,414	242	3	23	1	14	0	0	38	3	16	3
Margate	38,753	10,449	270	6	21	1	17	0	0	33	2	15	5
Miramar	34,721	8,479	244	5	25	2	13	0	0	36	14	4	1
Pembroke Pines	41,791	11,835	283	4	19	4	16	0	0	34	10	11	2
Plantation City	51,487	20,170	392	2	14	2	15	0	0	33	1	24	10
Pompano Beach	58,036	36,735	633	3	8	1	27	0	0	20	24	7	9
Sunrise	44,629	24,978	560	3	10	1	10	0	0	27	11	12	26
Tamarac	30,679	10,646	347	2	15	1	24	0	0	23	6	18	10
Charlotte	67,610	33,067	489	3	23	1	31	0	0	8	9	5	20
Citrus	63,988	38,836	607	6	12	0	22	0	0	2	52	3	3
Clay	74,047	15,011	203	4	28	0	47	0	0	8	4	6	3
Collier	100,943	50,882	504	5	17	1	34	0	0	4	9	16	14
Dade	1,716,566	1,513,172	882	19	12	0	21	0	0	6	34	7	2
Coral Gables	43,266	32,414	749	1	7	0	32	0	0	27	19	11	3
Hialeah	154,713	64,964	420	6	15	0	30	0	0	22	17	5	4
Miami	382,726	216,511	566	11	12	2	37	0	0	20	11	4	3
Miami Beach	93,702	80,357	858	5	7	0	38	0	0	22	20	7	2
N. Miami	43,108	15,837	367	3	16	4	28	0	0	31	8	8	2
N. Miami Beach	36,48	17,739	486	2	12	1	19	0	0	22	26	9	9
Duval-													
Jacksonville	556,370	360,103	647	12	17	0	21	0	0	10	20	17	2
Escambia	248,581	84,902	342	9	19	3	30	1	0	1	28	5	4
Pensacola	58,967	33,612	570	9	13	3	4	0	0	20	28	12	12
Gadsden	42,964	10,314	240	13	28	0	22	0	0	1	33	1	2
Hernando	55,961	18,759	335	5	20	0	33	0	0	5	9	8	20
Highlands	52,927	17,384	328	4	18	1	40	0	0	2	19	2	15
Hillsborough	687,918	378,373	550	12	10	1	23	0	0	5	30	7	13
Tampa	276,413	182,510	660	13	12	3	13	0	0	21	26	7	3
Indian River	68,321	18,710	274	4	20	1	48	0	0	5	8	6	8
Jackson	40,005	6,629	166	7	45	0	33	0	0	1	8	2	3
Lake	113,752	22,665	199	10	31	2	34	0	0	5	9	5	4
Lee	231,388	109,726	474	12	18	1	32	0	0	6	18	10	5
Cape Coral	38,832	18,848	485	2	13	0	26	0	0	11	5	15	28
Ft. Myers	38,271	22,938	599	10	12	0	12	0	0	18	22	20	6
Leon	158,693	30,373	191	8	26	1	39	0	0	3	10	8	5
Tallahassee	102,579	59,922	584	11	10	1	6	0	0	11	29	30	2
Manatee	161,674	73,433	454	3	14	1	35	0	0	3	21	12	11
Bradenton	34,099	22,324	655	4	10	6	10	0	0	16	7	43	5
Marion	139,101	30,144	217	9	38	1	34	0	0	4	4	4	6
Ocala	40,722	12,323	303	8	23	4	13	0	0	8	23	8	13
Martin	73,026	26,435	362	3	21	2	45	0	0	5	8	5	12

(Continued on page 168.)

Florida Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Alachua	161,528	38,929	241	0	3	4	15	19	8	2	17	7	25
Gainesville	83,704	41,868	500	0	0	0	10	31	0	15	9	9	26
Bay	104,464	19,735	189	0	6	6	19	20	0	17	10	2	19
Panama City	34,565	15,933	461	0	0	1	12	24	0	16	6	7	34
Brevard	303,210	90,406	298	0	2	4	13	11	2	14	13	16	25
Melbourne	49,937	17,434	349	0	0	0	14	34	0	0	7	3	42
Palm Bay	26,421	6,125	232	0	0	0	16	43	0	0	13	0	28
Titusville	34,805	9,130	262	0	0	1	10	33	0	12	15	2	27
Broward	1,073,106	366,171	341	0	1	6	10	12	10	5	15	10	32
Coral Springs	44,731	10,492	235	0	0	0	15	35	0	0	20	2	29
Davey Town	32,311	7,077	219	0	0	0	11	56	0	0	14	0	19
Deerfield Beach	41,274	13,508	327	0	1	0	3	38	0	9	9	2	39
Ft. Lauderdale	153,755	91,793	597	0	0	0	4	37	0	12	7	7	32
Hallandale	37,136	15,206	409	0	0	0	4	42	0	23	13	0	19
Hollywood	122,051	51,112	419	0	0	0	8	47	1	17	7	1	20
Lauderdale Lakes	26,749	4,432	166	0	0	0	10	48	0	0	12	0	30
Lauderhill	38,963	12,835	329	0	0	2	5	38	0	0	7	14	35
Margate	38,753	9,492	245	0	0	0	7	36	0	0	8	8	41
Miramar	34,721	7,596	219	0	0	0	9	39	0	10	6	0	36
Pembroke Pines	41,791	14,501	347	0	2	0	4	33	0	0	5	1	56
Plantation City	51,487	16,251	316	0	0	0	8	28	0	0	6	15	43
Pompano Beach	58,036	34,185	589	0	0	0	5	34	0	22	6	2	31
Sunrise	44,629	20,260	454	0	0	0	4	31	0	9	5	16	35
Tamarac	30,679	8,613	281	0	0	0	8	45	0	8	12	3	25
Charlotte	67,610	25,619	379	0	3	5	25	18	0	9	16	1	22
Citrus	63,988	39,400	616	0	0	35	9	10	0	0	12	22	12
Clay	74,047	13,497	182	0	2	5	32	25	0	2	17	4	14
Collins	100,943	52,411	519	0	1	2	22	19	1	6	15	3	31
Dade	1,716,566	1,243,125	724	0	2	19	3	14	3	9	11	10	29
Coral Gables	43,266	30,819	712	0	0	0	9	36	0	17	10	3	25
Hialeah	154,713	57,240	370	0	0	0	4	37	0	21	5	1	32
Miami	382,726	204,958	536	0	1	0	6	37	0	12	7	7	31
Miami Beach	93,702	77,957	832	0	0	0	2	22	1	10	5	4	56
N. Miami	43,108	13,895	322	0	0	0	6	24	0	11	8	4	47
N. Miami Beach	36,481	17,391	477	0	0	0	3	23	0	22	35	1	16
Duval-													
Jacksonville	556,370	353,934	636	0	2	2	8	19	4	11	14	6	34
Escambia	248,581	95,148	383	0	2	16	6	13	8	2	12	11	30
Pensacola	58,967	43,540	738	0	0	0	5	23	0	13	13	7	38
Gadsden	42,964	11,664	271	0	1	43	18	6	4	0	11	4	14
Hernando	55,961	13,212	236	0	0	7	16	21	6	3	21	3	23
Highlands	52,927	13,646	258	0	2	5	30	14	9	2	22	1	15
Hillsborough	687,918	406,577	591	0	3	29	7	8	4	3	8	12	26
Tampa	276,413	209,205	757	0	0	0	5	23	0	34	5	5	28
Indian River	68,321	24,816	363	0	2	1	16	24	4	4	14	2	32
Jackson	40,005	6,419	160	0	3	4	30	11	4	6	16	7	19
Lake	113,752	20,752	182	0	3	4	25	17	6	3	15	1	26
Lee	231,388	188,742	816	0	2	1	12	4	1	2	9	5	65
Cape Coral	38,832	8,084	208	0	0	0	20	31	0	0	14	9	27
Ft. Myers	38,271	23,578	616	0	0	0	8	34	0	8	10	18	23
Leon	158,693	28,020	177	0	1	4	12	17	4	2	22	7	31
Tallahassee	102,579	57,824	564	0	2	0	11	19	0	21	21	7	18
Manatee	161,674	63,315	392	0	1	5	13	10	12	8	14	8	30
Bradenton	34,099	10,553	309	0	0	0	10	34	0	12	11	1	32
Marion	139,101	25,077	180	0	2	6	19	22	14	1	18	0	19
Ocala	40,722	15,581	383	0	0	0	6	33	0	13	10	5	32
Martin	73,026	25,806	353	0	3	7	13	21	5	0	14	0	37

(Continued on page 169.)

Florida Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Monroe	67,132	31,827	474	10	18	1	38	0	0	7	19	4	3
Key West	25,134	13,679	544	4	9	8	21	0	0	6	24	26	2
Nassau	35,722	7,907	221	5	29	1	49	0	0	2	7	2	5
Okaloosa	118,853	26,402	222	14	31	1	23	0	0	2	13	8	8
Orange	502,536	202,141	402	7	24	1	35	0	0	6	11	9	8
Orlando	134,255	200,983	1,497	5	6	4	6	0	0	10	42	17	9
Palm Beach	647,288	229,520	355	10	11	1	47	0	0	6	12	6	8
Boca Raton	53,615	32,176	600	4	9	7	34	0	0	26	6	7	5
Boynton Beach	37,938	12,923	341	4	19	2	31	0	0	21	15	8	1
Delray Beach	39,628	21,685	547	5	11	1	31	0	0	17	19	4	12
Lake Worth	27,965	13,270	475	5	13	1	12	0	0	12	41	13	3
Riviera Beach	28,437	14,527	511	4	12	2	31	0	0	17	14	10	11
W. Palm Beach	66,243	42,588	643	5	10	1	21	0	0	20	30	10	3
Pasco	217,124	69,357	319	8	15	0	28	0	0	3	27	5	13
Pinellas	759,902	221,201	291	7	13	1	41	0	0	4	15	11	8
Clearwater	90,238	56,558	627	3	9	4	16	0	0	20	28	8	12
Dunedin	31,079	18,550	597	2	10	4	12	0	0	16	13	6	38
Largo	60,339	24,841	412	3	15	6	4	0	0	21	29	7	17
Pinellas Park	35,565	14,900	419	4	15	3	10	0	0	22	34	9	3
St. Petersburg	241,214	138,048	572	10	12	2	17	0	0	14	31	8	6
Polk	341,671	119,890	351	6	18	15	24	0	0	2	16	4	15
Lakeland	51,788	107,012	2,066	2	3	0	2	0	0	3	81	7	2
Putnam	53,775	13,592	253	7	26	0	42	0	0	2	12	3	8
St. John	57,423	21,375	372	3	20	1	40	0	0	3	13	4	17
St. Lucie	101,911	29,259	287	4	21	2	45	0	0	3	5	6	15
Ft. Pierce	36,001	15,483	430	8	14	0	10	0	0	12	28	25	4
Santa Rosa	59,887	29,382	491	2	24	0	15	0	0	2	50	5	3
Sarasota	219,884	60,537	275	5	21	0	40	0	0	11	10	9	4
Sarasota	50,632	33,078	653	5	11	2	18	0	0	21	34	8	2
Seminole	199,972	66,771	334	5	15	1	28	0	0	3	34	5	10
Sanford	25,572	10,417	407	4	16	1	10	0	0	25	36	6	3
Volusia	281,821	74,710	265	11	19	0	43	0	0	6	12	5	3
Daytona	55,504	33,085	596	7	10	1	15	0	0	18	30	7	11

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Florida Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Monroe	67,132	30,266	451	0	6	2	13	17	5	16	17	2	22
Key West	25,134	11,227	447	0	0	0	3	29	0	29	7	13	18
Nassau	35,722	7,223	202	0	2	4	30	19	5	1	16	1	23
Okaloosa	118,853	19,530	164	0	3	4	28	14	1	5	20	4	23
Orange	502,536	195,092	388	0	4	5	9	16	10	8	12	9	26
Orlando	134,255	155,440	1,158	0	0	0	4	20	0	21	4	15	37
Palm Beach	647,288	215,587	333	0	9	3	8	19	4	3	22	8	23
Boca Raton	53,615	36,278	677	0	0	0	10	28	0	8	8	15	31
Boynton Beach	37,938	15,374	405	0	0	1	5	34	0	7	7	4	42
Delray Beach	39,628	18,844	476	0	0	0	6	32	0	18	8	2	3
Lake Worth	27,965	15,496	554	0	0	0	4	26	0	31	6	5	28
Riviera Beach	28,437	15,828	557	0	0	0	5	30	0	9	7	14	34
W. Palm Beach	66,243	40,373	609	0	0	0	7	26	0	19	6	8	35
Pasco	217,124	56,185	259	0	1	27	11	19	0	1	13	4	24
Pinellas	759,902	204,147	269	0	8	6	7	16	6	12	16	9	20
Clearwater	90,238	55,785	618	0	0	0	12	23	0	28	6	6	25
Dunedin	31,079	18,062	581	0	0	0	7	19	0	8	7	40	19
Largo	60,339	22,696	376	0	0	0	5	23	0	22	6	9	35
Pinellas Park	35,565	12,929	364	0	0	0	16	24	0	24	8	10	18
St. Petersburg	241,214	115,372	478	0	0	0	10	25	0	19	8	7	32
Polk	341,671	86,668	254	0	3	21	11	15	5	1	19	10	15
Lakeland	51,788	110,453	2,133	0	0	74	3	6	0	3	2	3	9
Putnam	53,775	12,694	236	0	3	4	24	21	0	4	20	5	20
St. John	57,423	17,596	306	0	2	8	15	18	6	10	14	9	19
St. Lucie	101,911	26,913	264	0	3	4	11	21	2	1	17	6	36
Ft. Pierce	36,001	17,114	475	0	0	0	10	15	0	28	15	12	20
Santa Rosa	59,887	31,087	519	0	0	44	8	13	11	0	11	2	11
Sarasota	219,884	53,580	244	0	2	5	17	15	1	2	20	3	34
Sarasota	50,632	31,031	613	0	0	0	9	36	0	16	6	4	30
Seminole	199,972	58,925	295	0	0	32	12	20	0	2	13	4	17
Sanford	25,572	8,192	320	0	0	0	13	33	0	13	6	1	33
Volusia	281,821	67,333	239	0	1	5	13	15	11	2	17	1	35
Daytona	55,504	29,729	536	0	0	0	12	36	1	17	8	2	22

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Georgia Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Bartow	42,213	15,076	357	4	9	0	33	0	0	1	3	2	48
Bibb	153,184	30,817	201	6	15	3	43	0	8	2	4	7	12
Macon	118,730	45,438	383	16	5	3	16	0	24	21	6	3	5
Bulloch	36,498	7,173	197	5	44	2	32	0	5	3	4	1	6
Carroll	59,026	8,995	152	4	20	1	13	0	43	5	3	5	6
Chatham	209,791	54,854	261	4	13	2	37	0	34	4	1	0	5
Savannah	145,699	60,284	414	18	4	22	14	0	0	17	18	3	5
Cherokee	56,970	7,207	127	6	13	1	55	0	0	10	2	3	9
Clarke	75,783	24,892	328	5	14	1	36	0	30	4	3	1	6
Athens	42,863	18,205	425	9	11	25	0	0	0	22	16	13	4
Clayton	155,625	48,140	309	3	11	0	50	0	0	6	4	3	24
Cobb	320,647	94,375	294	4	7	0	50	0	0	10	14	8	6
Marietta	33,687	15,831	470	6	2	0	22	0	0	25	23	13	8
Coffee	27,531	5,275	192	9	25	1	23	0	33	2	0	2	5
Colquitt	36,240	5,022	139	8	26	1	52	0	0	1	6	1	5
Columbia	43,823	8,966	205	3	8	0	27	0	24	9	14	7	8
Coweta	41,122	12,581	306	4	12	0	20	0	26	3	1	2	32
Decatur	26,319	4,706	179	6	27	1	11	0	36	3	5	0	10
De Kalb	492,195	237,136	482	7	5	0	32	0	0	26	14	7	7
Dougherty	102,704	23,759	231	5	18	2	24	0	38	2	7	1	4
Albany	84,771	31,668	374	11	3	18	19	0	0	12	22	10	5
Douglas	58,587	15,726	268	4	10	0	44	0	21	5	9	3	4
Fayette	33,732	8,218	244	3	8	0	39	0	23	5	10	6	5
Floyd	79,468	23,155	291	6	17	0	31	0	26	3	6	3	9
Rome	30,393	13,998	461	6	3	18	26	0	0	25	13	7	3
Forsyth	30,151	5,392	179	5	18	0	25	0	37	3	1	3	7
Fulton	601,287	270,169	449	4	7	2	41	0	31	3	6	2	4
Atlanta	428,153	458,355	1,071	13	4	2	19	0	4	14	30	11	3
College Park	25,348	10,256	405	2	2	19	17	0	0	34	19	3	4
E. Point	38,297	14,282	373	2	1	22	25	0	0	15	25	3	6
Glynn	56,073	24,441	436	4	15	0	35	0	27	7	5	3	4
Gordon	30,656	5,546	181	6	19	0	17	0	38	2	2	0	15
Gwinnett	192,160	66,891	348	5	8	0	55	0	0	8	15	6	4
Hall	78,120	21,299	273	4	20	0	31	0	32	3	2	2	5
Henry	38,141	11,502	302	4	5	0	41	0	18	7	2	2	20
Houston	79,509	11,223	141	9	23	0	47	0	0	5	13	3	0
Warner Robins	42,203	10,371	246	5	9	0	30	0	0	20	21	9	5
Laurens	37,737	9,092	241	5	33	4	16	0	31	2	3	0	6
Liberty	41,026	7,161	175	19	15	2	23	0	25	2	6	1	7
Lowndes	68,915	14,942	217	5	25	0	13	0	36	3	4	2	12
Valdosta	38,562	12,917	335	8	3	17	11	0	0	19	32	6	3
Muscogee-													
Columbus	174,348	67,200	385	18	3	1	24	0	21	24	4	2	5
Newton	37,280	6,832	183	6	12	1	31	0	30	4	5	2	9
Polk	32,820	6,530	199	4	13	0	48	0	24	4	3	1	4
Richmond	183,153	50,249	274	6	11	0	18	0	32	8	4	4	16
Augusta	46,449	35,805	771	30	1	9	12	0	0	12	21	7	7
Rockdale	39,445	8,489	215	6	9	0	60	0	0	7	7	3	7
Spalding	50,132	11,722	234	4	25	0	40	0	14	4	2	4	8
Tift	33,637	9,046	269	7	11	1	18	0	27	2	3	1	28
Troup	50,726	11,268	222	4	28	0	21	0	35	3	3	1	5
La Grange	25,023	36,278	1,450	6	2	6	5	0	0	4	72	2	4
Walker	56,962	9,466	166	5	27	0	16	0	23	4	7	3	15
Ware	37,460	10,517	281	5	30	0	27	0	26	2	4	1	4
Whitfield	65,833	14,977	227	5	24	2	12	0	45	4	1	0	7

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Georgia Counties and Cities, Percentage Distribution of General Expenditure, FY84

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County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Bartow	42,213	13,908	329	0	1	8	19	8	0	2	12	39	11
Bibb	153,184	29,498	193	0	3	25	9	15	5	2	24	10	8
Macon	118,730	48,823	411	0	0	0	7	34	1	8	5	3	42
Bulloch	36,498	6,395	175	0	1	46	14	5	7	4	10	1	13
Carroll	59,026	7,982	135	0	1	9	35	19	12	1	13	0	9
Chatham	209,791	44,635	213	0	2	36	14	10	6	3	19	1	10
Savannah	145,699	66,212	454	0	1	0	7	25	0	14	5	2	46
Cherokee	56,970	5,759	101	0	0	9	29	20	2	2	23	0	16
Clarke	75,783	20,390	269	0	1	24	11	21	5	2	20	1	15
Athens	42,863	16,012	374	0	7	0	6	20	0	23	9	0	34
Clayton	155,625	46,142	296	0	0	8	11	26	4	0	19	18	13
Cobb	320,647	94,820	296	0	0	8	8	25	5	13	20	5	15
Marietta	33,687	14,762	438	0	4	0	11	35	0	22	6	2	21
Coffee	27,531	4,597	167	0	0	24	39	7	4	3	17	0	6
Colquitt	36,240	5,035	139	0	1	19	25	7	8	2	21	3	14
Columbia	43,823	7,966	182	0	1	8	19	11	3	12	25	3	19
Coweta	41,122	8,675	211	0	1	7	12	14	11	2	11	28	14
Decatur	26,319	4,969	189	0	4	16	15	7	12	1	15	18	11
De Kalb	492,195	176,967	360	0	1	15	7	19	2	14	16	2	25
Dougherty	102,704	18,238	178	0	0	29	14	10	3	5	16	2	20
Albany	84,771	32,068	378	0	0	0	5	28	1	18	6	1	41
Douglas	58,587	13,558	231	0	1	16	10	26	0	6	12	4	24
Fayette	33,732	7,687	228	0	0	5	19	20	3	12	27	3	12
Floyd	79,468	22,963	289	0	0	20	13	27	6	3	13	5	13
Rome	30,393	14,628	481	0	1	0	10	36	0	15	13	0	24
Forsyth	30,151	5,295	176	0	1	8	34	13	4	2	21	2	15
Fulton	601,287	233,725	389	0	2	23	2	5	5	4	16	5	37
Atlanta	428,153	391,356	914	1	1	0	5	16	1	21	4	13	37
College Park	25,348	7,376	291	0	0	0	5	41	0	27	13	0	14
E. Point	38,297	15,113	395	0	0	0	12	31	0	16	11	1	29
Glynn	56,073	20,995	374	0	0	18	11	20	5	9	15	0	20
Gordon	30,656	4,884	159	0	1	10	36	15	1	1	18	7	11
Gwinnett	192,160	63,258	329	0	1	6	12	23	3	18	13	3	21
Hall	78,120	20,006	256	0	1	18	15	18	8	5	19	0	15
Henry	38,141	9,857	258	0	0	7	20	23	3	0	20	10	16
Houston	79,509	11,826	149	0	1	22	9	12	4	13	21	1	18
Warner Robins	42,203	9,018	214	2	0	2	10	34	1	21	18	1	10
Laurens	37,737	8,070	214	0	1	32	29	7	1	2	20	0	9
Liberty	41,026	6,350	155	0	1	12	13	7	4	5	22	0	35
Lowndes	68,915	11,590	168	0	1	34	16	13	6	1	14	4	11
Valdosta	38,562	12,371	321	0	0	0	9	28	0	20	9	1	34
Muscogee-													
Columbus	174,348	57,083	327	0	0	5	11	23	4	5	11	4	36
Newton	37,280	5,833	156	0	3	10	31	14	4	3	22	5	8
Polk	32,820	4,455	136	0	0	12	31	14	1	7	24	1	8
Richmond	183,153	47,989	262	0	0	27	6	14	5	2	14	12	19
Augusta	46,449	25,455	548	0	0	0	8	21	2	20	4	0	45
Rockdale	39,445	7,760	197	0	0	8	11	37	5	2	19	8	10
Spalding	50,132	10,870	217	0	0	24	9	13	14	1	23	1	13
Tift	33,637	7,701	229	0	0	8	17	8	4	3	21	19	19
Troup	50,726	8,385	165	0	0	33	15	11	7	3	15	2	14
La Grange	25,023	37,913	1,515	8	0	65	2	8	0	7	2	1	6
Walker	56,962	7,138	125	0	1	26	21	9	3	7	16	7	9
Ware	37,460	8,130	217	0	1	38	10	9	2	6	18	1	15
Whitfield	65,833	13,230	201	0	0	27	23	12	4	6	15	1	12

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Hawaii Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Hawaii	98,601	64,679	656	13	11	0	57	0	0	10	2	5	1
Honolulu (city- county)	781,899	430,405	550	17	4	0	49	0	0	11	10	4	3
Kauai	41,294	30,292	734	16	18	0	46	0	0	10	4	4	1
Maui	76,048	59,540	783	16	12	0	43	0	0	11	8	6	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Hawaii Counties and Cities, Percentage Distribution of General Expenditure, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Hawaii	98,601	64,552	655	0	0	0	10	29	0	5	16	6	35
Honolulu (city- county)	781,899	355,566	455	0	0	1	10	24	0	15	12	4	33
Kauai	41,294	25,494	617	0	1	0	10	26	0	5	15	7	35
Maui	76,048	63,544	836	0	8	0	11	17	0	20	11	1	31

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Idaho Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Ada	181,269	17,637	97	9	11	1	55	0	0	4	9	6	5
Boise City	104,586	42,683	408	16	5	0	26	0	0	4	36	6	7
Bannock	67,609	23,593	349	2	6	0	15	0	0	1	71	2	1
Pocatello	46,494	14,913	321	11	13	4	37	0	0	4	26	3	2
Bingham	37,419	12,206	326	7	12	0	28	0	0	1	47	5	1
Bonneville	67,321	8,386	125	10	23	4	48	0	0	2	7	3	3
Idaho Falls	40,700	13,577	334	0	12	6	34	0	0	4	30	8	6
Canyon	85,821	10,290	120	11	28	0	40	0	0	3	4	8	8
Nampa	26,242	8,289	316	9	12	2	26	0	0	4	36	7	5
Kootenai	62,294	9,758	157	6	30	0	42	0	0	4	10	3	3
Latah	30,063	3,802	126	8	25	0	37	0	0	2	25	3	1
Nez Perce	32,917	10,071	306	4	11	1	29	0	0	1	1	5	48
Lewiston	27,762	11,040	398	16	16	4	34	0	0	2	20	2	6
Twin Falls	54,533	28,881	530	2	6	0	9	0	0	0	81	1	1
Twin Falls	26,947	9,978	370	20	15	0	28	0	0	1	28	5	2

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Idaho Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Ada	181,269	20,665	114	0	9	7	0	29	4	3	39	1	8
Boise City	104,586	43,465	416	0	0	0	1	26	0	23	8	4	38
Bannock	67,609	30,031	444	0	1	76	7	2	2	1	9	0	2
Pocatello	46,494	14,364	309	0	0	0	9	26	0	18	9	1	36
Bingham	37,419	11,601	310	0	2	50	21	3	0	2	14	2	7
Bonneville	67,321	7,730	115	0	6	3	27	11	5	2	28	0	17
Idaho Falls	40,700	15,521	381	0	0	3	14	31	1	17	7	3	24
Canyon	85,821	10,725	125	1	6	6	14	15	1	3	37	0	17
Nampa	26,242	8,198	312	0	0	0	13	24	0	29	7	4	23
Kootenai	62,294	9,260	149	0	1	18	16	17	0	6	27	0	14
Latah	30,063	3,896	130	0	5	2	19	13	2	21	23	5	9
Nez Perce	32,917	9,683	294	0	3	1	19	6	1	1	13	49	7
Lewiston	27,762	11,364	409	0	0	0	11	25	0	17	7	1	39
Twin Falls	54,533	28,723	527	4	0	80	4	2	0	1	5	0	3
Twin Falls	26,947	8,780	326	0	0	0	16	23	0	20	6	0	35

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Illinois Counties, Cities and Townships, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Adams	71,550	7,845	110	4	25	16	33	0	5	1	9	6	2
Quincy	42,335	20,019	473	17	12	0	13	0	16	1	13	9	19
Boone	28,850	5,920	205	2	16	12	22	0	6	1	27	5	10
Champaign	171,978	22,249	129	7	15	6	35	0	6	1	19	5	6
Champaign (city)	59,011	54,072	916	3	5	1	9	0	10	6	61	5	1
Urbana	35,764	15,551	435	8	10	0	15	0	11	18	5	20	14
Christian	34,744	5,398	155	3	18	14	17	0	20	0	16	8	3
Coles	52,277	5,322	102	4	18	9	40	0	3	1	9	9	7
Cook	5,255,721	828,554	158	7	18	0	40	0	0	12	12	9	2
Arlington													
Heights V.	66,457	26,787	403	4	10	0	32	0	20	10	2	13	9
Berwyn	45,905	11,164	243	3	14	0	28	0	17	20	12	1	5
Burbank	28,146	4,652	165	5	20	0	34	0	21	11	0	5	4
Calumet City	39,638	13,169	332	2	12	4	19	0	38	6	3	13	4
Chicago	2,997,155	2,037,519	680	21	13	1	20	0	10	22	9	2	2
Chicago Heights	36,189	17,977	497	13	11	1	20	0	13	16	1	16	10
Cicero	61,115	14,776	242	4	19	0	40	0	16	8	4	3	5
Des Plaines	55,945	19,742	353	3	12	0	29	0	24	9	7	3	14
Elk Grove V.	29,572	15,252	516	2	10	2	30	0	32	8	7	6	3
Evanston	73,056	45,161	618	6	8	0	41	0	8	16	9	10	2
Glenview V.	33,319	10,537	316	1	11	2	29	0	19	23	0	11	4
Hanover Park V.	30,602	6,796	222	4	16	1	27	0	16	4	19	9	3
Harvey	35,609	11,993	337	11	14	0	33	0	12	19	3	4	4
Hoffman													
Estates V.	38,768	10,412	269	2	14	0	40	0	13	8	7	9	6
Lansing V.	28,480	8,243	289	3	14	0	40	0	17	2	12	8	4
Maywood V.	27,766	10,739	387	17	12	0	35	0	7	15	5	8	2
Mt. Prospect V.	52,581	16,150	307	4	13	0	37	0	23	6	2	3	10
Niles V.	30,011	12,685	423	3	10	3	16	0	40	18	2	5	4
Northbrook V.	31,401	12,584	401	1	10	3	31	0	30	6	5	9	5
Oak Forest	26,799	4,939	184	2	20	0	21	0	18	9	14	7	9
Oak Lawn V.	59,488	21,229	357	2	11	0	30	0	23	8	12	5	9
Oak Park V.	54,751	26,270	480	8	9	2	31	0	9	18	12	5	5
Palatine V.	33,301	16,104	484	6	8	7	39	0	13	4	9	11	4
Park Forest V.	26,378	6,485	246	4	15	0	32	0	12	16	13	4	3
Park Ridge	37,861	16,458	435	1	10	0	28	0	14	18	3	5	21
Schaumburg V.	55,962	18,798	336	2	11	1	0	0	53	12	4	13	5
Skokie V.	59,766	23,212	388	4	12	0	44	0	26	6	2	5	2
Tinley Park V.	27,133	6,542	241	7	16	0	25	0	23	6	1	18	4
Wilmette V.	27,655	10,114	366	1	11	0	40	0	16	21	2	6	3
De Kalb	74,614	11,910	160	3	26	4	36	0	2	0	20	6	3
De Kalb (city)	32,823	9,504	290	13	15	0	15	0	17	22	10	7	1
Du Page	682,273	110,486	162	10	13	1	45	0	2	2	13	9	5
Addison V.	30,366	14,749	486	4	9	0	12	0	18	5	11	19	22
Downers													
Grove V.	42,801	21,442	501	1	8	0	19	0	26	1	3	27	14
Elmhurst	44,213	18,726	424	3	10	0	29	0	23	7	11	10	7
Lombard V.	37,830	14,616	386	2	9	1	23	0	30	3	23	4	6
Naperville	45,769	31,205	682	1	6	4	20	0	11	17	8	19	15
Wheaton	44,341	12,038	271	2	15	0	26	0	14	16	10	12	5
Effingham	30,964	3,695	119	3	22	11	27	0	7	0	18	11	1
Fulton	42,592	7,232	170	4	31	7	32	0	1	0	16	6	3
Grundy	30,471	6,870	225	3	12	10	34	0	2	1	31	5	3
Henry	54,963	8,689	158	2	16	11	24	0	3	0	28	5	11
Iroquois	32,830	5,962	182	7	27	7	38	0	3	1	6	6	6
Jackson	62,232	9,664	155	4	15	8	27	0	4	0	37	4	1
Carbondale	26,439	17,146	649	18	16	0	6	0	15	9	14	17	5

(Continued on page 176.)

Illinois Counties, Cities and Townships, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Adams	71,550	6,968	97	1	1	15	24	11	8	0	34	0	5
Quincy	42,335	17,363	410	0	0	0	12	24	0	14	3	23	24
Boone	28,850	4,604	160	1	23	3	16	12	9	3	18	0	15
Champaign	171,978	20,211	118	1	17	6	17	9	7	0	27	1	15
Champaign (city)	59,011	53,877	913	0	3	57	9	13	0	2	2	1	14
Urbana	35,764	13,230	370	0	0	0	13	23	0	5	10	24	26
Christian	34,744	4,823	139	1	0	6	43	12	2	0	26	0	11
Coles	52,277	4,929	94	0	1	15	18	15	5	0	36	0	9
Cook	5,255,721	804,996	153	0	0	36	8	3	10	0	26	4	12
Arlington													
Heights V.	66,457	23,830	359	0	0	1	9	30	0	0	7	17	35
Berwyn	45,905	9,275	202	0	0	0	18	48	0	18	4	1	11
Burbank	28,146	4,621	164	0	0	0	22	55	0	0	15	4	5
Calumet City	39,638	8,656	218	0	0	0	5	38	0	5	6	11	35
Chicago	2,997,155	2,011,080	671	1	3	3	7	32	0	8	5	5	37
Chicago Heights	36,189	13,033	360	0	0	1	5	34	0	13	9	25	14
Cicero	61,115	12,601	206	0	2	1	20	40	0	3	11	3	21
Des Plaines	55,945	16,135	288	0	0	1	16	44	0	10	10	7	12
Elk Grove V.	29,572	11,256	381	0	0	1	14	49	0	7	12	0	18
Evanston	73,056	40,938	560	0	3	4	6	25	0	6	9	13	35
Glenview V.	33,319	11,032	331	0	0	1	35	31	0	6	10	4	14
Hanover Park V.	30,602	4,888	160	0	0	0	12	30	0	13	20	4	20
Harvey	35,609	10,423	293	0	1	0	15	41	0	7	8	0	28
Hoffman													
Estates V.	38,768	9,774	252	0	1	0	10	35	0	11	21	2	20
Lansing V.	28,480	6,900	242	0	0	0	16	37	0	10	11	8	18
Maywood V.	27,766	9,293	335	0	0	0	19	36	0	7	20	4	15
Mt. Prospect V.	52,581	14,722	280	0	0	1	13	36	0	10	9	8	24
Niles V.	30,011	11,552	385	0	1	2	13	35	0	7	16	2	24
Northbrook V.	31,401	11,755	374	0	0	0	12	37	0	3	10	7	29
Oak Forest	26,799	4,264	159	0	1	0	16	45	0	14	11	1	12
Oak Lawn V.	59,488	18,552	312	0	0	0	24	37	0	10	10	4	14
Oak Park V.	54,751	25,794	471	0	0	2	9	36	0	8	5	4	36
Palatine V.	33,301	13,400	402	0	0	1	9	35	0	15	5	24	11
Park Forest V.	26,378	6,623	251	0	0	3	9	28	0	4	14	1	40
Park Ridge	37,861	12,314	325	0	0	0	15	31	0	10	9	6	28
Schaumburg V.	55,962	18,706	334	0	0	2	31	41	0	3	7	0	16
Skokie V.	59,766	20,008	335	0	2	2	11	40	0	7	8	1	30
Tinley Park V.	27,133	5,690	210	0	0	0	14	28	0	0	7	10	40
Wilmette V.	27,655	9,224	334	0	0	1	14	36	0	21	10	1	17
De Kalb	74,614	11,298	151	0	25	14	18	9	5	0	21	0	8
De Kalb (city)	32,823	10,687	326	0	0	0	9	26	0	5	8	4	48
Du Page	682,273	102,412	150	0	7	8	13	5	9	10	16	6	26
Addison V.	30,366	15,680	516	0	0	0	4	13	0	15	5	24	39
Downers													
Grove V.	42,801	19,010	444	0	0	0	30	18	0	0	12	31	9
Elmhurst	44,213	16,305	369	0	0	1	25	28	0	14	6	1	24
Lombard V.	37,830	14,924	395	0	0	0	19	22	0	34	7	6	12
Naperville	45,769	21,361	467	0	0	0	19	20	0	10	13	19	19
Wheaton	44,341	9,967	225	0	2	0	16	34	0	9	8	4	27
Effingham	30,964	3,386	109	1	1	13	27	12	1	0	33	1	12
Fulton	42,592	8,069	189	0	10	18	26	9	4	2	24	0	8
Grundy	30,471	6,810	223	1	24	7	26	13	1	0	17	0	11
Henry	54,963	8,338	152	0	26	2	33	3	5	0	12	0	19
Iroquois	32,830	6,059	185	0	0	15	41	12	0	2	21	0	8
Jackson	62,232	7,808	125	0	37	7	12	8	3	0	22	0	9
Carbondale	26,439	15,325	580	0	0	2	5	16	0	14	11	16	36

(Continued on page 177.)

Illinois Counties, Cities and Townships, Percentage Distribution of General Revenue, FY84 (cont.)

County Name <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Kane	281,117	24,978	89	4	17	4	50	0	4	3	12	4	3
Aurora	81,899	27,078	331	9	15	1	38	0	19	2	3	5	7
Elgin	64,407	23,568	366	8	13	0	31	0	17	4	7	6	14
Kanakee	101,961	8,529	84	5	24	8	40	0	6	2	9	3	5
Kankakee (city)	29,317	12,685	433	14	11	0	17	0	17	19	11	2	9
Knox	59,755	8,799	147	3	21	10	32	0	2	1	27	2	2
Galesburg	34,112	12,864	377	5	14	2	25	0	20	3	6	3	23
Lake	451,594	66,681	148	13	17	3	40	0	3	1	9	11	2
Highland Park	30,704	18,015	587	1	7	1	35	0	17	16	5	11	7
N. Chicago	40,882	7,070	173	6	24	8	14	0	8	25	4	4	7
Waukegan	69,270	32,245	465	6	13	0	16	0	15	17	1	20	12
La Salle	109,804	12,732	116	4	19	12	36	0	4	0	15	4	5
Livingston	40,811	6,523	160	4	28	14	22	0	3	1	20	6	1
McDonough	38,291	5,493	143	3	16	18	33	0	1	0	21	3	4
McHenry	150,311	16,549	110	6	23	3	38	0	8	4	11	4	3
McLean	120,622	16,275	135	3	28	10	36	0	2	1	13	5	0
Bloomington	45,402	21,419	472	8	11	1	23	0	22	10	9	9	8
Normal Town	35,635	12,494	351	7	14	0	17	0	12	16	6	8	21
Macon	129,852	13,309	102	16	17	5	36	0	2	1	12	6	5
Decatur	92,733	39,170	422	7	10	3	15	0	15	8	5	24	12
Madison	245,015	38,327	156	23	13	11	26	0	4	1	16	4	3
Alton	33,545	12,614	376	6	14	0	18	0	22	9	13	12	6
Granite	35,990	12,931	359	5	17	7	20	0	22	5	17	2	6
Montgomery	32,345	4,940	153	4	18	25	21	0	8	0	9	2	13
Morgan	36,905	6,309	171	7	21	8	50	0	2	2	4	3	5
Ogle	45,497	6,115	134	4	16	11	45	0	3	1	7	10	2
Peoria	198,787	31,309	158	4	16	2	38	0	4	1	27	7	2
Peoria (city)	122,261	49,211	403	4	12	0	35	0	18	7	4	7	12
Rock Island	167,152	22,545	135	21	12	2	28	0	1	1	26	8	1
Moline	46,340	47,241	1,019	3	6	0	13	0	9	1	56	9	3
Rock Island	46,623	33,119	710	6	8	0	22	0	5	3	21	19	14
St. Clair	267,202	23,840	89	5	17	4	31	0	3	1	11	19	8
Belleville	41,496	12,608	304	6	14	1	13	0	28	9	22	3	4
E. St. Louis	53,381	19,367	363	34	13	0	15	0	5	12	12	8	2
Sangamon	176,089	16,151	92	10	26	0	35	0	6	1	14	7	1
Springfield	99,370	46,080	464	8	12	0	21	0	20	4	6	20	9
Stephenson	49,561	6,650	134	3	17	13	36	0	4	1	22	4	1
Freeport	26,184	8,129	310	3	14	0	17	0	23	2	15	19	5
Tazewell	131,225	10,274	78	8	27	6	31	0	2	2	14	7	4
Pekin	33,602	21,385	636	2	8	0	21	0	10	1	1	3	54
Vermilion	93,161	13,396	144	8	19	12	33	0	4	0	17	5	0
Danville	38,034	16,116	424	18	16	0	17	0	19	1	8	11	9
Whiteside	64,891	9,204	142	2	25	12	32	0	4	1	8	5	11
Will County	326,803	37,397	114	3	18	3	38	0	4	1	20	10	3
Bolingbrook	38,866	20,486	527	3	7	0	16	0	6	10	4	19	34
Joliet	76,678	53,768	701	5	7	0	21	0	11	5	5	7	39
Williamson	57,039	7,268	127	4	32	0	30	0	13	0	9	12	1
Winnebago	250,340	28,281	113	4	19	3	36	0	3	3	25	4	3
Rockford	138,334	52,714	381	11	20	1	30	0	17	7	6	5	4
Woodford	33,483	3,167	95	4	23	14	37	0	6	1	8	3	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Illinois Counties, Cities and Townships,
Percentage Distribution of General Expenditure, FY84 (cont.)**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Welfare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on General Debt	All Other
Kane	281,117	27,641	98	0	0	1	27	9	10	0	30	1	22
Aurora	81,899	25,669	313	0	0	0	25	39	0	4	5	4	24
Elgin	64,407	20,221	314	0	0	0	9	43	0	7	10	12	19
Kanakee	101,961	8,745	86	1	0	2	36	16	4	0	24	0	17
Kankakee (city)	29,317	11,865	405	0	11	1	13	30	0	21	7	6	12
Knox	59,755	8,415	141	0	27	0	27	9	4	4	19	0	9
Galesburg	34,112	11,424	335	0	0	0	16	27	0	3	9	22	21
Lake	451,594	63,785	141	0	10	11	15	10	3	0	22	3	27
Highland Park	30,704	22,700	739	0	0	0	8	19	0	4	7	6	54
N. Chicago	40,882	6,539	160	0	0	0	22	39	0	8	8	1	22
Waukegan	69,270	34,644	500	0	0	0	18	23	0	0	5	19	35
La Salle	109,804	11,940	109	1	19	1	29	9	2	0	34	0	5
Livingston	40,811	6,168	151	0	25	9	19	14	4	0	19	0	10
McDonough	38,291	5,573	146	0	22	11	32	6	5	0	15	0	9
McHenry	150,311	14,869	99	0	8	5	20	19	4	0	27	0	15
McLean	120,622	16,207	134	0	14	8	16	12	6	0	25	0	18
Bloomington	45,402	18,101	399	0	3	3	17	25	0	12	5	7	27
Normal Town	35,635	11,858	333	0	0	0	11	22	0	15	5	15	32
Macon	129,852	14,353	111	1	2	11	24	16	2	0	25	0	19
Decatur	92,733	28,404	306	0	0	0	13	27	0	1	4	17	39
Madison	245,015	32,026	131	2	6	5	14	7	5	3	26	2	30
Alton	33,545	16,359	488	0	1	1	8	24	0	14	4	31	18
Granite	35,990	11,367	316	0	0	0	15	32	0	23	7	4	18
Montgomery	32,345	3,784	117	1	0	11	35	10	2	0	28	0	13
Morgan	36,905	6,152	167	1	1	6	33	10	26	0	16	0	7
Ogle	45,497	7,382	162	0	2	2	35	11	6	0	38	0	6
Peoria	198,787	30,464	153	0	12	15	22	14	1	0	21	0	13
Peoria (city)	122,261	65,209	533	0	0	0	14	24	0	6	6	11	39
Rock Island	167,152	20,918	125	0	13	14	12	7	3	0	22	0	28
Moline	46,340	51,507	1,112	0	0	43	6	10	0	16	5	5	15
Rock Island	46,623	30,707	659	0	0	0	8	17	0	9	14	22	30
St. Clair	267,202	23,620	88	0	0	6	26	8	11	0	32	0	16
Belleville	41,496	10,469	252	0	0	0	13	30	0	19	10	4	24
E. St. Louis	53,381	17,292	324	0	3	0	9	21	0	13	10	6	3
Sangamon	176,089	15,175	86	0	0	3	26	21	7	0	29	0	14
Springfield	99,370	34,738	350	0	0	5	9	35	0	3	8	14	25
Stephenson	49,561	6,386	129	1	23	7	19	9	8	0	23	0	9
Freeport	26,184	6,303	241	0	1	2	18	32	0	24	4	2	18
Tazewell	131,225	10,838	83	1	1	14	31	15	0	0	24	0	14
Pekin	33,602	19,414	578	0	0	0	8	23	0	10	6	38	15
Vermilion	93,161	14,238	153	0	12	12	29	7	2	0	35	1	0
Danville	38,034	22,231	585	0	0	1	7	18	0	6	6	7	55
Whiteside	64,891	7,781	120	0	12	9	29	13	3	2	17	0	16
Will County	326,803	40,340	123	0	10	8	16	16	1	0	23	3	23
Bolingbrook	38,866	14,661	377	0	1	0	8	25	0	5	8	46	8
Joliet	76,678	36,198	472	0	0	0	15	27	0	9	11	27	11
Williamson	57,039	6,776	119	0	16	7	35	12	0	0	22	0	7
Winnebago	250,340	27,688	111	1	15	7	16	18	4	0	24	1	15
Rockford	138,334	45,575	329	0	0	0	18	37	0	8	7	5	25
Woodford	33,483	3,239	97	0	12	1	29	18	2	0	31	0	7

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Indiana Counties, Cities and Townships, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Miscell- aneous Revenue
Adams	29,466	11,181	379	6	18	0	22	0	0	0	48	3	2
Allen	290,988	45,056	155	20	28	0	37	0	0	3	5	4	4
Ft. Wayne	167,633	73,010	436	22	16	0	34	0	0	0	21	3	4
Bartholomew	64,744	54,318	839	1	9	0	8	11	0	0	68	2	1
Columbus (city)	30,890	16,259	526	5	16	17	34	0	0	0	23	3	2
Boone	37,950	13,713	361	2	16	0	15	0	0	0	60	3	4
Cass	40,324	19,233	477	2	14	0	8	15	0	0	56	4	1
Clark	89,261	36,414	408	2	17	0	13	0	0	1	63	3	2
Clinton	31,884	13,626	427	2	18	0	14	15	0	0	46	4	1
Daviess	28,734	15,178	528	1	14	0	7	7	0	0	66	2	1
Dearborn	35,039	22,496	642	6	11	0	7	0	0	0	71	4	0
De Kalb	33,027	6,960	211	5	30	0	20	33	0	0	3	7	2
Delaware	125,756	21,000	167	8	40	0	40	0	0	2	5	4	1
Muncie	75,510	23,580	312	13	16	1	51	0	0	0	11	4	4
Elkhart	137,179	33,669	245	5	30	0	21	32	0	1	5	5	1
Elkhart	41,005	22,939	559	24	12	14	28	0	0	0	13	3	5
Fayette	27,824	4,124	148	6	46	1	36	0	0	1	1	8	1
Floyd	62,417	41,891	671	1	9	0	8	0	0	0	79	2	1
New Albany	37,869	11,452	302	8	21	1	38	0	0	0	28	1	3
Grant	78,442	11,736	150	2	49	0	38	0	0	0	2	5	4
Marion	34,698	14,607	421	29	24	0	30	0	0	0	14	2	1
Greene	30,750	10,687	348	1	19	0	20	0	0	0	54	4	1
Hamilton	84,539	25,086	297	8	8	0	18	0	0	0	61	4	1
Hancock	43,859	21,520	491	3	10	0	13	14	0	0	52	5	3
Harrison	28,620	9,659	337	2	21	0	19	0	0	0	53	4	1
Hendricks	71,620	22,851	319	2	13	0	12	15	0	0	54	3	1
Henry	51,675	24,686	478	1	15	0	12	0	0	0	65	4	3
Howard	85,326	31,112	365	1	20	0	16	0	0	0	58	1	3
Kokomo	46,043	21,852	475	10	16	1	43	0	0	0	20	4	6
Huntington	34,200	15,042	440	3	14	0	14	15	0	0	47	4	2
Jackson	37,349	15,085	404	2	19	0	13	0	0	0	61	3	2
Jasper	26,869	21,793	811	1	9	0	7	8	0	0	31	2	41
Jefferson	29,152	3,713	127	7	57	0	24	0	0	2	1	7	2
Johnson	79,659	29,878	375	1	11	0	5	22	0	1	57	3	1
Knox	42,517	41,631	979	1	7	0	7	0	0	0	81	1	2
Kosciusko	59,840	7,940	133	5	47	0	35	0	0	0	2	7	3
Lake	514,377	120,212	234	3	47	0	37	0	0	1	9	2	0
E. Chicago	38,458	51,105	1,329	9	13	0	32	0	0	0	7	1	38
Gary	147,537	80,352	545	24	15	0	28	0	0	0	7	2	24
Hammond	91,546	41,973	458	15	21	0	36	0	0	1	13	4	10
Highland	25,165	4,852	193	2	26	0	40	0	0	1	28	2	1
La Porte	108,505	20,149	186	4	39	0	44	0	0	2	3	5	2
Michigan City	36,608	16,714	457	9	16	0	40	0	0	1	21	2	12
Lawrence	41,459	19,431	469	3	12	0	8	14	0	0	61	1	1
Madison	135,333	25,711	190	16	47	1	27	0	0	1	3	4	2
Anderson	62,148	26,898	433	19	16	1	36	0	0	0	21	5	3
Marion (consolidated city-county government)													
Indianapolis	707,655	531,352	751	12	23	0	32	0	0	3	19	4	7
Lawrence	25,445	4,085	161	3	25	1	43	0	0	1	21	5	2
Marshall	39,784	13,103	329	3	19	0	16	20	0	0	36	4	2
Miami	37,815	14,108	373	2	18	0	17	0	0	0	56	5	1
Monroe	101,168	12,29	122	19	24	0	33	0	0	3	5	4	12
Bloomington	53,045	22,268	420	18	15	2	24	0	0	0	26	5	9

(Continued on page 180.)

Indiana Counties, Cities and Townships, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Adams	29,466	10,035	341	0	10	43	14	2	4	2	17	3	4
Allen	290,988	49,895	171	0	30	3	13	7	3	2	27	1	14
Ft. Wayne	167,633	86,521	516	0	0	1	7	18	0	15	3	5	50
Bartholomew	64,744	47,398	732	2	8	64	5	1	1	1	7	2	10
Columbus (city)	30,890	15,630	506	0	0	1	8	22	0	20	4	3	41
Boone	37,950	11,693	308	0	4	61	15	3	1	0	10	0	5
Cass	40,324	18,379	456	2	8	56	8	1	1	0	8	2	12
Clark	89,261	34,385	385	0	13	63	6	2	1	0	8	1	6
Clinton	31,884	16,430	515	1	8	37	8	2	1	0	7	1	33
Daviess	28,734	12,266	427	1	8	59	11	1	2	0	8	2	7
Dearborn	35,039	20,650	589	0	6	69	6	1	1	0	7	2	8
De Kalb	33,027	6,941	210	6	17	2	18	4	7	0	26	0	21
Delaware	125,756	20,418	162	0	33	8	14	5	2	0	24	1	12
Muncie	75,510	24,179	320	0	0	0	16	21	0	19	4	1	39
Elkhart	137,179	33,057	241	5	16	3	12	7	1	4	22	2	28
Elkhart	41,005	17,012	415	0	0	0	11	31	0	34	3	3	18
Fayette	27,824	4,147	149	0	31	4	16	3	6	0	35	0	5
Floyd	62,417	37,440	600	0	9	80	3	1	0	0	6	0	1
New Albany	37,869	10,663	282	0	0	2	13	31	0	25	3	4	23
Grant	78,442	10,435	133	0	44	1	15	6	3	0	27	1	2
Marion	34,698	14,710	424	0	0	0	9	21	0	43	3	5	18
Greene	30,750	9,682	315	0	6	56	10	2	1	1	12	1	11
Hamilton	84,539	24,224	287	0	5	58	15	3	2	0	13	0	3
Hancock	43,859	21,642	493	3	4	55	13	3	1	0	12	0	9
Harrison	28,620	10,114	353	0	9	52	16	2	1	1	9	0	10
Hendricks	71,620	22,418	313	5	6	55	10	3	2	0	11	3	6
Henry	51,675	22,870	443	0	11	67	6	1	1	0	8	3	3
Howard	85,326	39,907	468	0	20	45	5	3	1	0	11	2	12
Kokomo	46,043	20,152	438	0	0	0	8	25	0	22	7	7	31
Huntington	34,200	14,274	417	2	9	49	9	2	5	0	12	2	10
Jackson	37,349	14,811	397	0	12	63	11	2	1	1	7	0	3
Jasper	26,869	10,271	382	3	7	55	12	3	1	0	11	1	7
Jefferson	29,152	4,129	142	0	24	5	26	7	2	0	27	0	9
Johnson	79,659	31,606	397	3	5	55	5	2	3	0	11	2	14
Knox	42,517	36,841	867	0	6	80	4	1	1	0	4	1	3
Kosciusko	59,840	7,802	130	0	13	3	26	5	2	4	29	3	13
Lake	514,377	127,563	248	3	45	10	3	4	4	0	17	1	14
E. Chicago	38,458	42,179	1,097	0	0	2	3	13	0	9	13	32	28
Gary	147,537	76,512	519	0	0	2	7	16	0	11	9	15	42
Hammond	91,546	54,629	597	0	0	1	7	18	0	24	2	6	42
Highland	25,165	5,879	234	0	0	0	8	24	0	37	3	1	26
La Porte	108,505	19,186	177	1	30	6	15	7	4	0	30	1	6
Michigan City	36,608	16,928	462	0	0	0	7	25	0	24	4	10	30
Lawrence	41,459	15,797	381	3	8	57	8	1	1	1	9	2	10
Madison	135,333	19,802	146	0	37	2	17	4	2	0	30	5	3
Anderson	62,148	22,932	369	0	0	0	9	31	0	20	10	5	26
Marion (consolidated city-county government)													
Indianapolis	707,655	527,226	745	0	9	19	6	13	4	10	7	5	26
Lawrence	25,445	3,661	144	0	0	0	15	44	0	18	5	3	15
Marshall	39,784	13,959	351	3	9	33	10	3	2	0	13	1	26
Miami	37,815	12,398	328	0	11	64	7	2	1	0	11	3	1
Monroe	101,168	10,678	106	0	25	4	20	5	3	4	26	1	12
Bloomington	53,045	19,330	364	0	1	2	7	18	0	31	4	10	29

(Continued on page 181.)

Indiana Counties, Cities and Townships, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Montgomery	35,375	3,914	111	5	38	0	40	0	0	1	7	8	2
Morgan	52,672	21,680	412	2	12	0	6	18	0	0	58	2	1
Noble	35,324	6,871	195	4	30	0	20	32	0	0	1	6	8
Porter	123,083	60,886	495	1	11	0	10	0	0	0	75	2	1
Portage	28,392	7,601	268	12	19	0	39	0	0	1	26	2	1
Posey	26,886	5,379	200	10	42	0	37	0	0	1	2	6	4
Putnam	29,554	10,923	370	10	9	0	16	0	0	0	62	2	1
St. Joseph	239,899	45,869	191	11	38	0	32	0	0	2	11	4	3
Mishawaka	40,898	14,403	352	10	18	0	43	0	0	0	14	1	14
South Bend	107,690	50,074	465	22	15	1	39	0	0	1	16	1	4
Tippecanoe	123,979	15,344	124	13	37	0	36	0	0	2	3	7	2
Lafayette	43,914	17,871	407	7	30	1	28	0	0	0	28	2	4
Vanderburgh	167,450	29,226	175	4	42	0	44	0	0	2	3	4	2
Evansville	130,275	55,903	429	24	14	1	31	0	0	0	26	3	2
Vigo	111,866	22,336	200	10	27	1	43	0	0	1	9	4	4
Terre Haute	60,297	23,977	398	21	17	1	36	0	0	0	18	3	4
Wabash	35,429	16,901	477	2	14	0	10	15	0	0	53	3	3
Warrick	44,009	11,838	269	1	29	0	40	0	0	0	3	3	24
Wayne	75,042	17,392	232	5	36	0	23	29	0	1	0	3	2
Richmond	40,752	16,364	402	4	17	15	28	0	0	0	19	14	3
Wells	25,153	8,838	351	2	23	0	13	12	0	0	44	5	1
Whitley	26,056	12,059	463	2	15	0	17	0	0	0	61	3	3

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Indiana Counties, Cities and Townships, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Montgomery	35,375	4,473	126	0	21	2	40	6	4	0	25	0	2
Morgan	52,672	18,862	358	4	9	58	8	2	1	0	9	2	8
Noble	35,324	6,368	180	6	18	2	17	8	1	0	27	0	22
Porter	123,083	64,283	522	0	4	71	3	2	1	0	9	1	8
Portage	28,392	6,596	232	0	0	0	12	34	0	24	10	1	20
Posey	26,886	5,516	205	0	20	1	35	3	8	0	22	0	10
Putnam	29,554	10,748	364	0	7	63	11	1	1	0	12	0	4
St. Joseph	239,899	51,479	215	0	26	9	14	6	1	0	18	0	26
Mishawaka	40,898	14,341	351	0	0	2	8	22	0	15	13	1	39
South Bend	107,690	55,620	516	0	0	1	6	21	0	13	7	4	48
Tippecanoe	123,979	16,969	137	0	25	3	18	6	2	0	24	3	19
Lafayette	43,914	15,777	359	0	0	1	27	26	0	18	1	3	23
Vanderburgh	167,450	30,654	183	0	36	0	13	5	0	0	36	0	11
Evansville	130,275	54,802	421	1	0	3	10	22	0	11	6	5	43
Vigo	111,866	19,511	174	0	36	4	12	4	1	0	33	1	8
Terre Haute	60,297	21,088	350	0	0	0	8	24	0	10	7	4	46
Wabash	35,429	8,207	232	7	18	6	22	4	3	1	15	6	19
Warrick	44,009	9,689	220	0	13	8	13	4	2	4	16	20	20
Wayne	75,042	16,701	223	4	29	4	16	4	6	1	18	0	18
Richmond	40,752	18,455	453	0	0	0	10	22	0	40	3	9	16
Wells	25,153	5,807	231	7	15	15	25	3	2	0	20	3	10
Whitley	26,056	11,541	443	0	6	64	11	2	0	1	9	1	5

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Iowa Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Black Hawk	138,470	24,376	176	4	24	3	57	0	0	1	4	7	2
Cedar Falls	36,206	21,724	600	11	10	1	19	0	0	1	46	10	2
Waterloo	76,399	38,163	500	15	14	0	43	0	0	2	16	7	3
Boone	26,091	13,504	518	2	12	0	26	0	0	0	55	2	2
Cerro Gordo (county data unavailable)													
Mason City	30,157	12,688	421	14	16	0	35	0	0	1	17	11	5
Clinton	56,862	11,599	204	4	28	2	50	0	0	1	7	6	2
Clinton	32,437	24,651	760	8	10	0	23	0	0	1	9	5	46
Dallas	29,473	13,916	472	2	22	2	35	0	0	1	34	2	2
Des Moines	45,696	7,993	175	4	21	1	56	0	0	1	10	5	1
Burlington	29,090	17,323	595	9	14	0	27	0	0	2	20	6	22
Dubuque	92,744	17,425	188	4	31	1	50	0	0	1	8	3	1
Dubuque	61,209	33,928	554	17	14	0	30	0	0	2	20	4	13
Jasper	36,227	11,288	312	10	25	0	47	0	0	1	7	5	6
Johnson	83,979	17,159	204	4	22	4	54	0	0	1	7	7	2
Iowa City	51,559	26,739	519	16	12	2	31	0	0	2	16	7	15
Lee	42,914	8,897	207	5	23	0	64	0	0	1	2	4	2
Linn	169,225	36,867	218	3	24	3	56	0	0	2	6	5	1
Cedar Rapids	109,086	83,551	766	15	10	1	30	0	0	1	21	10	11
Marion	30,131	6,466	215	5	34	2	43	0	0	2	8	3	2
Marshall	42,007	10,281	245	3	27	1	51	0	0	1	8	6	3
Marshalltown	27,221	11,750	432	9	17	0	46	0	0	1	16	2	9
Muscatine	41,739	18,391	441	2	11	0	29	0	0	1	53	3	2
Polk	306,971	87,627	285	4	15	2	52	0	0	1	21	3	3
Des Moines	191,506	136,230	711	16	12	0	34	0	0	4	19	2	13
Pottawattamie	87,123	14,622	168	5	32	4	49	0	0	1	4	4	2
Council Bluffs	56,694	27,489	485	11	14	0	33	0	0	2	16	7	17
Scott	161,651	25,122	155	4	13	0	65	0	0	1	5	6	6
Bettendorf	27,561	9,619	349	6	14	0	48	0	0	2	21	6	3
Davenport	103,799	56,365	543	12	13	0	38	0	0	2	16	7	11
Sioux	31,058	7,183	231	5	32	0	50	0	0	1	5	5	3
Story	72,768	14,582	200	4	18	2	40	0	0	1	30	4	1
Ames	45,747	38,626	844	3	6	0	14	0	0	1	68	6	1
Wapello	39,700	9,236	233	4	24	0	58	0	0	1	7	3	4
Ottumwa	26,950	11,703	434	5	26	0	40	0	0	2	16	5	4
Webster	45,248	10,652	235	4	20	0	59	0	0	1	7	6	2
Ft. Dodge	28,857	13,267	460	10	16	1	41	0	0	1	15	8	8
Woodbury	101,079	20,398	202	8	20	2	56	0	0	1	6	3	3
Sioux City	82,095	51,024	622	15	12	0	34	0	0	4	17	12	5

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Iowa Counties and Cities,
Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expend- itures (000s)	Per Capita General Expen- diture	Elemen- tary and Secon- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Black Hawk	138,470	23,334	169	0	23	17	11	6	3	0	22	0	17
Cedar Falls	36,206	27,402	757	0	0	31	11	10	0	15	2	10	22
Waterloo	76,399	43,411	568	0	0	1	14	24	0	11	4	14	32
Boone	26,091	12,903	495	0	8	58	16	2	1	1	8	0	5
Cerro Gordo (county data unavailable)													
Mason City	30,157	13,512	448	0	0	3	10	21	0	10	3	2	50
Clinton	56,862	10,791	190	2	17	21	23	7	3	0	19	0	8
Clinton	32,437	14,512	447	0	0	5	11	21	0	11	5	29	18
Dallas	29,473	12,506	424	0	12	42	21	3	1	0	11	0	8
Des Moines	45,696	8,796	192	0	14	19	26	5	4	2	17	0	13
Burlington	29,090	13,031	448	0	0	7	16	24	0	13	4	15	21
Dubuque	92,744	20,901	225	1	7	29	14	3	3	0	17	0	26
Dubuque	61,209	32,951	538	0	0	5	9	20	0	14	4	10	38
Jasper	36,227	9,644	266	2	27	10	33	4	4	1	12	0	9
Johnson	83,979	15,444	184	2	21	12	21	6	4	0	21	0	13
Iowa City	51,559	24,232	470	0	0	0	11	18	0	9	10	18	33
Lee	42,914	8,373	195	0	19	15	24	5	1	0	26	1	9
Linn	169,225	39,377	233	1	14	18	11	5	16	1	21	2	11
Cedar Rapids	109,086	64,541	592	0	0	0	13	19	0	22	3	14	30
Marion	30,131	5,942	197	0	8	15	40	3	1	3	19	0	10
Marshall	42,007	9,924	236	1	21	13	27	3	2	0	20	1	11
Marshalltown	27,221	12,181	447	0	0	1	22	19	0	21	6	12	18
Muscatine	41,739	16,512	396	1	8	57	15	3	1	0	9	1	5
Polk	306,971	84,882	277	1	8	43	6	5	5	0	21	2	9
Des Moines	191,506	149,352	780	0	0	0	14	17	0	12	8	11	38
Pottawattamie	87,123	15,415	177	4	7	18	29	3	5	0	21	1	12
Council Bluffs	56,694	24,306	429	0	0	2	11	29	0	14	5	12	27
Scott	161,651	27,680	171	2	17	12	11	6	12	0	30	2	8
Bettendorf	27,561	8,251	299	0	0	1	12	18	0	16	8	12	33
Davenport	103,799	48,070	463	0	0	3	7	22	0	18	5	24	21
Sioux	31,058	6,313	203	2	2	16	47	6	1	0	15	0	11
Story	72,768	14,808	203	0	14	35	18	5	3	1	15	0	10
Ames	45,747	32,745	716	0	0	59	5	12	0	7	5	4	9
Wapello	39,700	7,930	200	2	29	10	22	4	2	0	23	0	8
Ottumwa	26,950	11,221	416	0	0	3	21	22	0	11	5	4	34
Webster	45,248	10,182	225	1	19	10	31	6	3	0	22	5	3
Ft. Dodge	28,857	11,062	383	0	0	0	9	24	0	11	3	9	44
Woodbury	101,079	19,216	190	2	19	15	21	6	5	0	22	0	10
Sioux City	82,095	45,763	557	0	0	0	15	26	0	11	5	16	27

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Kansas Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Barton	32,989	6,679	202	2	13	0	22	0	12	4	8	37	1
Cowley	38,002	7,638	201	2	9	0	38	0	0	2	4	45	0
Crawford	38,290	7,556	197	5	9	0	46	0	0	0	4	31	4
Douglas	69,533	10,858	156	5	10	1	61	0	0	4	9	8	1
Lawrence	54,307	41,970	773	6	3	0	15	0	4	4	53	5	9
Ellis	27,775	6,871	247	4	11	0	63	0	0	4	7	9	2
Finney	26,477	13,555	512	2	6	0	42	0	10	1	5	33	1
Ford	25,272	7,501	297	3	8	0	40	0	10	2	8	29	1
Geary	30,588	13,514	442	2	3	0	12	0	12	1	40	27	1
Harvey	31,222	5,107	164	8	12	2	56	0	0	4	9	8	1
Johnson	282,121	66,479	236	4	7	1	23	0	18	6	4	31	6
Olathe	42,248	23,567	558	4	4	8	21	0	7	7	13	24	12
Overland Park	84,262	25,286	300	4	8	10	14	0	20	22	5	3	14
Shawnee	30,651	5,919	193	2	12	16	24	0	14	14	1	5	12
Labette	25,750	20,456	794	1	3	0	11	0	2	0	52	29	1
Leavenworth	56,208	11,630	207	2	14	1	40	0	0	2	3	38	0
Leavenworth	33,621	9,857	293	14	8	0	27	0	8	8	17	4	14
Lyon	36,843	20,296	551	1	3	0	16	0	0	1	76	2	1
Emporia	26,528	11,049	417	7	7	0	34	0	0	8	28	6	9
McPherson	27,289	8,057	295	4	9	0	53	0	19	2	4	9	1
Montgomery	43,823	6,124	140	5	14	0	67	0	0	2	5	8	0
Reno	65,294	14,214	218	3	11	2	38	0	16	4	6	15	6
Hutchinson	40,411	20,208	500	22	5	8	28	0	0	7	13	11	6
Riley	63,348	9,051	143	4	11	1	39	0	9	3	6	24	2
Manhattan	33,294	12,991	390	5	8	4	24	0	17	7	13	7	15
Saline	49,488	16,438	332	2	5	0	24	0	19	1	1	46	0
Salina	42,406	15,376	363	5	7	16	36	0	0	9	16	5	7
Sedgwick	381,858	64,524	169	7	10	0	45	0	0	6	6	22	3
Wichita	288,723	246,473	854	7	6	2	16	0	0	7	14	4	43
Shawnee	158,036	35,931	227	2	6	0	43	0	0	2	11	23	13
Topeka	120,269	66,639	554	10	7	2	24	0	16	7	12	6	16
Summer	25,357	5,813	229	7	10	0	68	0	0	2	7	5	1
Wyandotte	173,778	23,554	136	6	12	2	40	0	22	3	6	9	1
Kansas City	162,211	103,859	640	18	6	7	22	0	3	2	10	15	17

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Kansas Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Barton	32,989	6,571	199	0	0	6	18	6	0	4	18	32	16
Cowley	38,002	7,325	193	0	0	5	19	6	0	3	11	44	11
Crawford	38,290	7,021	183	0	1	8	24	7	1	1	13	31	13
Douglas	69,533	10,396	150	0	11	7	24	5	7	0	25	7	14
Lawrence	54,307	35,103	646	0	0	46	5	13	0	7	3	6	21
Ellis	27,775	6,426	231	0	0	11	45	8	0	2	17	1	16
Finney	26,477	12,728	481	0	0	8	23	8	1	2	14	33	11
Ford	25,272	6,727	266	0	0	9	27	9	0	2	13	25	16
Geary	30,588	11,587	379	0	0	49	8	6	0	1	7	24	5
Harvey	31,222	4,666	149	0	0	15	21	9	0	3	23	5	24
Johnson	282,121	79,380	281	0	2	5	11	6	1	17	14	25	20
Olathe	42,248	22,513	533	0	1	0	15	25	0	9	10	20	20
Overland Park	84,262	23,680	281	0	2	1	36	21	0	0	18	11	11
Shawnee	30,651	5,862	191	0	1	0	23	40	0	0	9	10	17
Labette	25,750	20,063	779	0	0	54	6	2	0	0	4	29	6
Leavenworth	56,208	11,567	206	0	11	3	16	8	2	0	15	35	11
Leavenworth	33,621	8,691	258	0	0	0	9	26	0	16	6	8	33
Lyon	36,843	21,356	580	0	0	76	9	3	0	0	5	3	4
Emporia	26,528	9,100	343	0	0	0	8	20	0	17	11	11	33
McPherson	27,289	6,633	243	0	0	7	51	6	0	1	16	0	18
Montgomery	43,823	6,012	137	0	0	7	43	9	0	2	25	0	14
Reno	65,294	13,017	199	0	3	6	22	17	2	3	15	16	17
Hutchinson	40,411	20,555	509	0	0	0	12	18	0	28	4	16	23
Riley	63,348	8,180	129	0	2	17	14	6	1	3	24	21	12
Manhattan	33,294	12,773	384	0	0	0	8	20	2	6	7	9	47
Saline	49,488	14,213	287	0	1	4	16	7	0	0	10	54	8
Salina	42,406	13,604	321	0	0	0	15	24	0	14	8	15	23
Sedgwick	381,858	67,468	177	0	2	14	13	12	2	1	22	17	18
Wichita	288,723	212,437	736	0	0	1	12	12	0	7	3	31	34
Shawnee	158,036	32,504	206	0	0	6	9	9	8	7	18	29	15
Topeka	120,269	80,441	669	0	0	4	9	22	0	14	13	13	25
Summer	25,357	5,282	208	0	2	5	27	8	1	2	17	16	22
Wyandotte	173,778	24,725	142	0	0	14	7	3	9	0	28	0	38
Kansas City	162,211	108,180	667	0	0	1	13	16	0	16	7	22	25

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Kentucky Cities and Counties, Percentage Distribution of General Revenue, FY84

County Name <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Barren	34,238	3,008	88	11	39	1	30	0	0	6	1	2	10
Bell	34,465	3,120	91	10	51	0	27	0	0	7	0	0	5
Boone	47,993	17,168	358	5	8	0	11	13	0	2	2	0	58
Boyd	54,962	6,545	119	6	33	0	46	0	0	5	2	0	8
Ashland	26,450	32,404	1,225	16	2	0	7	0	0	8	8	1	58
Campbell	82,628	9,295	112	22	18	0	31	12	0	5	6	2	4
Carter	25,339	1,725	68	13	48	0	24	0	0	3	5	3	3
Christian	68,095	9,193	135	9	51	10	13	0	0	3	11	1	2
Hopkinsville	28,308	11,971	423	24	5	0	9	12	0	6	13	15	15
Clark	28,679	5,819	203	4	18	3	18	0	0	3	2	1	50
Daviess	86,765	9,684	112	9	25	3	38	2	0	7	2	4	10
Owensboro	54,898	49,451	901	7	2	0	7	7	0	2	38	8	27
Fayette-													
Lexington	207,668	126,440	609	16	8	0	9	32	0	7	16	4	7
Floyd	49,928	3,636	73	9	34	0	30	0	0	2	1	1	24
Franklin (county data unavailable)													
Frankfort	26,025	10,692	411	12	3	2	11	26	0	7	21	9	10
Greenup	38,808	2,465	64	7	32	0	45	7	0	8	0	1	0
Hardin	86,815	6,011	69	10	26	1	31	0	0	10	10	1	11
Harlan	42,758	4,768	112	22	40	0	22	0	0	3	6	4	3
Henderson	41,371	4,945	120	5	45	0	24	0	0	6	0	3	17
Henderson	25,035	12,332	493	7	8	5	12	0	0	7	23	27	12
Hopkins	46,674	4,726	101	7	38	2	41	0	0	5	0	6	2
Jefferson	681,851	185,372	272	9	14	2	19	0	0	22	10	5	19
Louisville	293,531	132,305	451	10	6	0	22	37	0	7	6	5	8
Kenton	137,111	32,057	234	13	8	1	15	8	0	2	43	3	7
Covington	48,319	16,773	347	16	6	0	12	34	0	8	15	3	6
Letcher	30,763	2,341	76	11	60	0	20	0	0	5	3	1	0
McCracken	61,361	5,140	84	7	38	1	36	4	0	8	2	1	2
Paducah	29,207	16,917	579	13	6	1	17	21	0	14	18	9	1
Madison	54,997	4,365	79	11	47	0	26	0	0	7	2	4	2
Marshall	25,899	7,970	308	3	14	0	16	9	0	3	37	0	17
Muhlenberg	32,034	5,542	173	4	49	0	16	0	0	3	0	3	25
Oldham	28,628	3,624	127	5	44	0	30	0	0	7	2	3	10
Pike	82,129	8,810	107	8	27	0	30	0	0	5	8	1	20
Pulaski	46,202	4,120	89	15	35	1	31	4	0	7	4	1	1
Warren	80,119	7,935	99	5	27	3	25	0	0	6	3	6	25
Bowling Green	43,799	31,895	728	11	3	0	6	20	0	4	16	3	37

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Kentucky Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Barren	34,238	2,592	76	0	1	20	26	8	12	0	17	8	9
Bell	34,465	2,188	63	0	1	5	34	14	14	0	18	0	14
Boone	47,993	22,682	473	0	0	1	7	5	3	0	7	67	10
Boyd	54,962	4,945	90	0	0	28	25	7	4	0	13	8	14
Ashland	26,450	24,028	908	0	0	0	3	12	0	6	4	58	17
Campbell	82,628	7,272	88	0	2	7	8	11	8	0	9	48	7
Carter	25,339	2,125	84	0	0	18	24	6	5	0	9	32	5
Christian	68,095	5,147	76	0	0	11	17	8	6	2	12	35	10
Hopkinsville	28,308	7,899	279	0	0	2	11	2	0	11	7	11	30
Clark	28,679	6,401	223	0	1	6	8	8	4	0	11	54	8
Daviess	86,765	6,873	79	0	6	8	35	5	5	5	9	5	22
Owensboro	54,898	71,048	1,294	0	0	47	3	9	0	11	2	4	23
Fayette-													
Lexington	207,668	120,224	579	0	4	6	4	26	1	17	8	9	24
Floyd	49,928	4,522	91	0	0	9	15	1	3	0	10	50	11
Franklin (county data not available)													
Frankfort	26,025	10,183	391	0	0	0	6	26	0	20	6	9	33
Greenup	38,808	1,877	48	0	0	17	41	1	9	0	18	0	13
Hardin	86,815	4,480	52	0	0	0	28	8	1	12	25	10	17
Harlan	42,758	3,685	86	0	1	16	16	2	11	5	25	4	20
Henderson	41,371	4,690	113	0	1	0	31	8	1	3	17	22	16
Henderson	25,035	9,460	378	0	0	2	6	20	0	18	10	10	34
Hopkins	46,674	6,662	143	0	0	7	13	4	3	7	8	51	7
Jefferson	681,851	179,633	263	1	3	11	2	10	7	0	10	25	31
Louisville	293,531	139,635	476	0	0	5	7	34	0	8	12	7	28
Kenton	137,111	27,397	200	0	1	11	7	4	3	0	2	17	56
Covington	48,319	19,219	398	0	0	0	4	32	0	12	6	5	41
Letcher	30,763	1,613	52	0	8	20	35	3	0	0	17	1	17
McCracken	61,361	5,446	89	2	0	7	21	2	7	2	10	37	11
Paducah	29,207	15,234	522	0	1	0	8	24	0	10	8	4	45
Madison	54,997	3,667	67	0	0	27	18	11	9	0	22	0	12
Marshall	25,899	7,409	286	0	0	48	6	3	2	4	5	22	11
Muhlenberg	32,034	4,861	152	0	0	2	21	8	3	10	8	37	13
Oldham	28,628	3,178	111	0	0	4	15	20	7	0	22	2	30
Pike	82,129	9,133	111	0	0	7	19	3	4	11	10	36	10
Pulaski	46,202	3,173	69	0	3	10	29	16	1	0	23	5	14
Warren	80,119	8,591	107	0	1	5	15	4	4	0	10	43	17
Bowling Green	43,799	25,856	590	0	1	1	6	20	0	9	5	35	22

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Louisiana Parishes and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Acadia	58,601	21,979	375	3	16	0	14	0	9	0	54	1	2
Ascension	52,874	24,130	456	3	13	0	17	0	13	1	22	2	29
Baton Rouge-E. Baton Rouge	361,572	356,360	986	8	7	0	8	0	18	5	8	9	38
Beauregard	31,055	23,178	746	2	18	0	9	0	0	0	26	1	45
Bossier	86,779	13,565	156	12	50	3	19	0	0	1	7	3	5
Bossier City	54,641	50,787	929	17	6	0	5	0	12	4	43	10	2
Caddo	259,251	38,087	147	7	21	0	50	0	0	1	10	3	7
Shreveport	210,881	108,761	516	12	3	0	23	0	24	6	15	12	4
Calcasieu	174,321	85,306	489	7	7	0	22	0	0	0	24	11	29
Lake Charles	76,396	30,837	404	17	9	2	15	0	23	13	12	5	4
De Soto	26,472	9,113	344	1	21	0	9	0	24	0	6	1	37
Iberia	68,464	35,057	512	11	23	0	9	0	3	1	42	6	4
New Iberia	35,358	16,952	479	27	5	0	10	0	25	10	3	5	14
Iberville	33,097	19,830	599	12	16	0	26	0	19	1	3	5	19
Jefferson	470,340	457,216	972	6	3	0	15	0	26	4	34	8	3
Kenner	71,076	23,368	329	9	7	28	19	0	0	9	14	6	8
Lafayette	164,024	37,644	230	7	17	1	35	0	8	3	17	8	4
Lafayette	85,593	73,669	861	8	3	0	5	0	18	4	25	33	3
Lafourche	87,067	54,553	627	2	16	0	16	0	1	1	58	4	2
Lincoln	41,213	8,345	202	5	37	0	17	0	13	2	4	8	14
Livingston	64,565	15,728	244	2	30	0	13	0	0	1	49	1	4
Morehouse	35,172	16,960	482	4	10	0	12	0	0	0	72	2	1
Natchitoches	40,225	20,140	501	5	12	0	11	0	4	1	63	2	2
New Orleans- Orleans	564,561	544,596	965	18	11	0	13	0	21	9	17	8	3
Quachita	140,966	24,341	173	15	22	0	28	0	11	2	7	2	12
Monroe	57,050	47,106	826	16	3	1	10	0	28	6	11	11	13
Plaquemines	26,580	47,507	1,787	2	32	0	14	0	8	1	11	5	27
Rapides	136,815	32,720	239	11	21	0	20	0	24	7	7	8	2
Alexandria	52,250	25,737	493	28	3	0	6	0	32	5	13	7	5
St. Bernard	66,392	28,791	434	10	19	0	18	0	20	3	2	9	19
St. Charles	39,730	39,247	988	8	9	0	22	0	9	1	24	6	21
St. John the Baptist	36,001	14,743	410	3	15	0	29	0	0	3	14	5	32
St. Landry	87,555	36,766	420	8	16	0	10	0	0	1	64	1	1
St. Martin	43,297	12,250	283	13	29	0	22	0	0	2	20	9	5
St. Mary	66,594	55,082	827	2	8	0	11	0	31	1	44	2	1
St. Tammany	122,882	51,637	420	2	14	0	10	0	0	2	59	13	1
Slidell	30,022	12,464	415	27	9	0	19	0	22	8	5	3	8
Tangipahoa	85,066	28,454	334	9	17	0	13	0	0	1	58	1	1
Terrebonne	100,346	91,889	916	8	14	0	20	0	16	0	29	11	2
Houma	100,346	19,504	194	3	20	28	2	0	15	6	12	5	8
Vernon	58,561	5,906	101	3	47	0	32	0	0	2	10	2	4
Washington	45,229	15,770	349	8	27	0	10	0	0	0	47	1	7
Webster	44,610	7,123	160	7	47	1	30	0	0	1	5	0	10

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Louisiana Parishes and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Secun- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Acadia	58,601	19,473	332	0	0	60	11	11	0	0	9	1	9
Ascension	52,874	21,475	406	0	0	23	6	14	0	0	12	33	11
Baton Rouge-E. Baton Rouge	361,572	237,157	656	0	1	8	12	16	2	9	12	20	20
Beauregard	31,055	16,471	530	0	0	34	9	8	14	0	7	23	6
Bossier	86,779	12,410	143	0	11	10	21	18	2	4	15	3	15
Bossier City	54,641	45,947	841	0	0	44	3	17	0	13	4	12	7
Caddo	259,251	31,425	121	0	0	18	15	18	10	1	23	7	9
Shreveport	210,881	101,092	479	0	0	0	8	23	0	12	18	13	27
Calcasieu	174,321	74,103	425	0	0	28	11	10	1	0	7	32	12
Lake Charles	76,396	28,272	370	0	0	0	16	23	0	18	10	2	31
De Soto	26,472	7,913	299	0	1	8	30	12	1	1	12	26	10
Iberia	68,464	33,418	488	0	0	38	19	8	0	11	8	6	9
New Iberia	35,358	18,099	512	0	1	0	28	16	0	32	5	5	13
Iberville	33,097	20,880	631	0	1	3	14	14	1	3	26	19	19
Jefferson	470,340	425,623	905	13	0	28	7	9	1	8	5	9	20
Kenner	71,076	20,204	284	0	0	0	8	27	1	22	9	4	29
Lafayette	164,024	39,196	239	0	1	4	9	20	30	0	13	4	20
Lafayette	85,593	85,671	1,001	0	0	0	20	10	0	12	18	22	17
Lafourche	87,067	51,953	597	0	0	56	5	9	3	5	7	5	10
Lincoln	41,213	10,011	243	0	1	43	18	6	3	8	11	3	7
Livingston	64,565	17,404	270	0	0	40	16	13	9	2	16	1	3
Morehouse	35,172	16,366	465	0	0	66	14	7	1	0	5	4	2
Natchitoches	40,225	19,545	486	0	1	62	9	9	1	3	12	2	2
New Orleans- Orleans	564,561	498,691	883	0	2	2	9	17	4	14	12	9	31
Quachita	140,966	21,493	152	0	0	12	22	17	5	2	15	8	19
Monroe	57,050	49,641	870	0	0	5	9	16	1	29	5	12	24
Plaquemines	26,580	50,858	1,913	9	3	7	28	6	0	8	17	0	21
Rapides	136,815	29,076	213	15	1	7	12	14	2	1	15	8	25
Alexandria	52,250	27,736	531	0	0	0	4	23	0	13	5	4	51
St. Bernard	66,392	26,942	406	0	1	6	15	26	1	7	8	21	15
St. Charles	39,730	36,312	914	0	0	17	7	14	0	12	13	21	15
St. John the Baptist	36,001	11,620	323	0	0	8	12	22	1	10	12	25	9
St. Landry	87,555	33,955	388	0	0	71	6	7	4	0	7	1	3
St. Martin	43,297	10,337	239	0	1	21	18	15	4	3	14	3	20
St. Mary	66,594	53,433	802	14	0	43	8	6	0	6	4	3	16
St. Tammany	122,882	54,601	444	0	0	52	8	10	6	0	5	13	6
Slidell	30,022	12,630	421	0	0	0	13	16	0	42	12	6	12
Tangipahoa	85,066	27,002	317	0	0	56	7	13	0	3	7	9	4
Terrebonne	100,346	106,935	1,066	9	0	38	8	5	0	21	5	6	7
Houma	100,346	15,872	158	0	0	0	23	23	0	18	11	7	19
Vernon	58,561	4,575	78	0	0	17	28	22	3	4	19	1	7
Washington	45,229	13,365	295	0	1	62	9	9	1	0	9	4	4
Webster	44,610	6,536	147	0	1	16	27	12	4	1	19	10	10

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Maine Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Androscoggin	99,692	1,681	17	10	0	0	68	0	0	1	16	5	1
Lewiston	40,029	29,474	736	12	23	0	52	0	0	1	9	2	1
Aroostook	90,010	2,499	28	12	24	4	51	0	0	0	8	2	0
Cumberland	218,105	5,524	25	15	6	3	60	0	0	0	12	2	2
Portland	61,341	75,884	1,23	8	19	0	53	0	0	1	16	2	1
Franklin	28,208	1,409	50	9	7	0	70	0	0	1	6	3	4
Hancock	42,501	1,841	43	31	5	1	48	0	0	0	12	3	0
Kennebec	110,789	1,761	16	9	4	0	71	0	0	1	13	2	1
Knox	33,525	1,064	32	9	1	0	70	0	0	0	16	4	0
Lincoln	26,270	1,365	52	9	1	0	79	0	0	0	8	1	2
Oxford	48,913	1,480	30	10	9	0	65	0	0	0	10	5	1
Penobscot	137,652	2,630	19	10	13	1	62	0	0	0	12	2	0
Bangor	31,375	34,722	1,107	9	16	0	49	0	0	1	21	1	2
Sagadahoc	29,349	762	26	7	3	0	74	0	0	1	11	4	1
Somerset	45,408	1,347	30	11	3	0	71	0	0	0	13	1	2
Waldo	28,546	912	32	11	3	8	63	0	0	0	14	2	0
Washington	34,382	1,325	39	11	7	0	70	0	0	0	6	4	2
York	145,212	3,055	21	7	3	0	65	0	0	0	19	4	1

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Maine Counties and Cities,
Percentage Distribution of General Expenditure, FY84**

<u>County Name</u> <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Androscoggin	99,692	1,465	15	0	0	0	1	16	25	0	37	4	15
Lewiston	40,029	29,905	747	40	2	0	10	13	0	5	6	4	20
Aroostook	90,010	2,553	28	0	1	5	6	16	29	0	28	1	13
Cumberland	218,105	4,921	23	0	8	0	0	21	23	0	30	4	14
Portland	61,341	82,054	1,338	32	2	5	6	11	0	6	4	7	29
Franklin	28,208	1,738	62	0	2	0	10	16	38	0	16	7	11
Hancock	42,501	1,284	30	0	6	0	0	18	18	0	34	4	21
Kennebec	110,789	1,520	14	0	0	1	0	20	20	0	41	2	15
Knox	33,525	886	26	0	2	0	0	19	15	0	33	4	26
Lincoln	26,270	1,366	52	0	0	0	0	29	15	5	31	2	18
Oxford	48,913	1,533	31	0	0	0	12	25	9	0	31	2	21
Penobscot	137,652	2,489	18	0	1	0	2	10	36	0	33	2	16
Bangor	31,375	30,405	969	38	7	1	7	15	0	3	4	2	22
Sagadahoc	29,349	763	26	0	0	0	0	35	11	0	35	2	17
Somerset	45,408	2,367	52	0	0	5	11	8	47	0	17	2	9
Waldo	28,546	864	30	0	2	0	0	25	22	0	28	1	22
Washington	34,382	1,160	34	0	1	0	18	24	14	0	26	1	16
York	145,212	2,537	17	0	0	3	0	25	25	0	33	3	12

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Maryland Counties and Cities,
Percentage Distribution of General Revenue, FY84
[Contains Exhibit for Washington, DC]**

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Allegany	79,350	55,258	696	5	43	0	24	16	0	1	8	1	2
Cumberland	25,233	10,782	427	20	10	6	41	0	0	1	21	1	1
Anne Arundel	381,519	419,860	1,100	3	27	0	27	17	0	8	8	2	9
Annapolis	31,910	20,202	633	6	10	5	40	0	0	8	26	4	2
Baltimore	659,248	716,029	1,086	5	21	0	30	19	0	8	9	3	6
Baltimore (city)	774,113	1,341,925	1,734	8	43	1	20	6	0	5	9	3	4
Calvert	36,306	43,503	1,198	3	23	0	52	6	0	1	2	5	8
Carroll	100,850	87,226	865	2	40	0	25	20	0	3	3	4	2
Cecil	63,036	55,172	875	3	46	0	25	15	0	2	6	3	1
Charles	77,686	84,684	1,090	5	37	0	26	15	0	2	12	3	1
Dorchester	30,296	16,119	532	4	30	0	37	20	0	1	5	2	1
Frederick	119,876	106,574	889	3	37	0	27	19	0	3	8	1	1
Frederick	30,629	16,547	540	9	16	7	33	0	0	3	9	15	7
Garrett	26,866	26,615	991	4	50	0	27	9	0	3	5	2	0
Harford	148,766	135,584	911	10	34	0	25	17	0	2	7	2	2
Howard	126,742	167,294	1,320	4	22	0	36	19	0	6	5	5	3
Montgomery	594,276	854,068	1,437	3	17	0	40	20	0	8	8	3	2
Gaithersburg	28,407	7,358	259	1	7	18	33	0	0	11	13	7	11
Rockville	43,861	25,239	575	2	5	10	33	0	0	4	29	6	12
Prince Georges	669,088	678,069	1,013	5	30	0	30	17	0	5	7	2	4
Bowie	34,274	7,643	223	3	11	21	27	0	0	3	16	6	12
Queen Annes	26,524	29,582	1,115	13	38	0	23	12	0	2	8	1	2
St. Marys	61,303	48,385	789	2	46	0	24	16	0	3	6	2	1
Talbot	26,205	17,605	672	2	33	0	31	19	0	3	9	2	1
Washington	111,743	78,827	705	3	38	0	25	18	0	2	6	2	7
Hagerstown	33,310	15,081	453	26	12	5	28	0	0	3	21	5	1
Wicomico	65,351	50,826	778	3	41	0	23	17	0	2	8	4	1
Worcester	31,366	30,362	968	2	34	0	43	6	0	8	5	2	0

EXHIBIT:

Washington, DC 633,425 2,576,276 4,067 35 0 1 15 19 12 10 5 1 3

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Maryland Counties and Cities,
Percentage Distribution of General Expenditure, FY84
[with Washington, DC Exhibit]**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Allegany	79,350	56,773	715	64	0	3	6	1	0	1	2	2	20
Cumberland	25,233	10,983	435	0	0	0	24	28	0	16	8	3	20
Anne Arundel	381,519	375,965	985	50	0	1	5	9	1	7	6	8	12
Annapolis	31,910	19,608	614	0	0	0	7	26	0	16	7	3	41
Baltimore	659,248	713,666	1,083	43	1	2	5	10	1	10	4	4	21
Baltimore (city)	774,113	1,194,488	1,543	30	0	10	10	13	1	9	5	6	15
Calvert	36,306	41,466	1,142	64	0	0	2	4	3	1	6	10	10
Carroll	100,850	87,849	871	62	0	1	11	3	2	1	5	1	14
Cecil	63,036	52,265	829	69	0	0	5	2	4	1	4	4	11
Charles	77,686	89,650	1,154	62	0	1	3	5	1	5	4	2	16
Dorchester	30,296	25,339	836	71	0	2	11	3	1	1	4	2	6
Frederick	119,876	109,740	915	67	1	0	6	2	1	4	5	1	14
Frederick	30,62	11,039	360	0	0	0	14	31	0	12	5	9	30
Garrett	26,866	28,275	1,052	55	0	2	23	2	0	1	3	2	11
Harford	148,766	130,230	875	63	0	0	7	4	1	3	4	2	15
Howard	126,742	159,947	1,262	57	0	1	6	7	1	2	7	3	17
Montgomery	594,276	859,784	1,447	50	0	3	3	10	1	1	4	5	23
Gaithersburg	28,407	4,713	166	0	0	0	24	5	0	8	16	5	42
Rockville	43,861	24,777	565	0	0	0	27	4	0	18	11	9	31
Prince Georges	669,088	679,959	1,016	52	0	2	2	9	1	3	4	3	24
Bowie	34,274	5,808	169	0	0	0	12	0	0	30	14	11	32
Queen Annes	26,524	30,005	1,131	55	0	0	7	3	0	3	3	1	27
St. Marys	61,303	49,562	808	76	1	0	0	4	1	7	4	0	8
Talbot	26,205	16,349	624	74	0	0	0	3	2	2	4	1	14
Washington	111,743	85,159	762	62	0	1	15	2	1	1	3	3	12
Hagerstown	33,310	15,196	456	0	0	0	9	28	0	40	10	1	12
Wicomico	65,351	50,794	777	66	0	2	5	4	2	2	5	3	13
Worcester	31,366	29,469	940	69	0	2	5	2	2	3	5	0	11

EXHIBIT:

Washington, DC 633,425 2,516,580 3,973 15 17 9 3 9 6 5 8 6 22

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Massachusetts Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Barnstable	154,350	10,321	67	3	6	0	39	0	0	0	48	2	1
Barnstable T.	32,745	37,227	1,137	5	14	0	64	0	0	3	11	1	2
Berkshire	142,008	3,485	25	8	1	0	71	0	0	1	12	3	5
Pittsfield	50,615	45,455	898	3	43	0	43	0	0	0	8	2	2
Bristol	479,017	8,646	18	6	5	0	69	0	0	1	17	2	0
Attleboro	34,123	30,878	905	27	10	0	53	0	0	1	8	1	0
Fall River	93,126	92,996	999	18	51	0	23	0	0	0	5	2	0
New Bedford	98,912	91,010	920	15	51	0	30	0	0	0	3	1	0
Taunton	45,591	38,283	840	4	49	1	36	0	0	0	7	2	1
Essex	638,696	15,982	25	9	17	0	57	0	0	1	16	2	0
Andover T.	26,744	31,784	1,188	2	19	0	69	0	0	1	5	2	0
Beverly	37,660	33,326	885	4	23	0	64	0	0	1	7	1	1
Gloucester	27,855	35,910	1,289	12	28	0	52	0	0	1	4	2	1
Haverhill	47,165	65,408	1,387	8	25	0	28	0	0	1	36	2	1
Lawrence	64,218	61,972	965	21	42	0	31	0	0	1	5	1	0
Lynn	79,258	72,650	917	11	53	0	28	0	0	1	7	1	0
Methuen T.	37,261	33,276	893	16	25	0	51	0	0	1	6	1	0
Peabody	46,227	55,319	1,197	3	21	0	44	0	0	0	28	1	2
Salem	38,199	50,643	1,326	9	23	0	44	0	0	1	21	1	0
Saugus T.	25,060	27,247	1,087	4	21	0	56	0	0	1	3	2	14
Franklin	64,518	2,297	36	8	11	2	61	0	0	1	14	2	0
Hampden	442,105	2,131	5	0	0	0	0	0	0	0	43	1	56
Agawam T.	26,646	21,106	792	3	32	0	56	0	0	1	6	2	0
Chicopee	55,624	45,428	817	6	45	0	42	0	0	0	4	1	0
Holyoke	43,446	46,137	1,062	9	52	0	26	0	0	0	8	3	2
Springfield	151,586	149,686	987	8	46	0	34	0	0	0	10	2	1
W. Springfield T.	27,025	21,164	783	4	24	0	65	0	0	0	6	2	0
Westfield	36,794	30,488	829	7	39	0	48	0	0	0	5	0	0
Hampshire	139,143	6,309	45	4	33	4	38	0	0	0	19	1	1
Amherst T.	32,973	18,830	571	3	37	0	42	0	0	1	10	3	4
Northampton	29,024	23,830	821	3	39	0	47	0	0	0	8	3	0
Middlesex	1,365,441	38,679	28	2	8	0	44	0	0	0	39	2	4
Arlington T.	46,859	45,919	980	9	22	0	62	0	0	0	3	2	2
Belmont T.	25,730	26,371	1,025	2	15	0	74	0	0	0	4	2	2
Billerica T.	37,436	41,601	1,111	3	26	0	67	0	0	1	2	1	0
Cambridge	93,841	158,727	1,691	9	22	0	46	0	0	2	20	2	0
Chelmsford T.	31,034	28,975	934	3	28	0	65	0	0	1	3	1	0
Everett	36,884	39,055	1,059	6	24	0	68	0	0	0	1	1	1
Framingham T.	65,468	63,479	970	3	21	0	68	0	0	1	5	1	1
Lexington T.	29,126	37,409	1,284	1	16	0	75	0	0	1	3	2	1
Lowell	92,774	87,072	939	6	48	0	38	0	0	1	6	1	0
Malden	53,280	53,996	1,013	11	38	0	41	0	0	1	6	1	1
Marlborough	30,803	32,873	1,067	4	27	0	56	0	0	1	5	2	5
Medford	57,850	57,000	985	8	34	0	49	0	0	1	5	1	3
Melrose	29,392	25,769	877	3	32	0	60	0	0	0	3	1	0
Natick T.	29,709	30,266	1,019	2	24	0	66	0	0	1	4	1	2
Newton	82,791	103,379	1,249	4	13	0	75	0	0	1	5	1	1
Somerville	76,825	71,495	931	8	45	0	42	0	0	1	3	1	1
Waltham	58,234	57,442	986	4	23	0	63	0	0	1	6	1	2
Watertown T.	33,685	35,284	1,047	8	24	0	61	0	0	1	4	2	1
Woburn	36,690	24,972	681	4	34	0	55	0	0	1	4	2	0
Norfolk	603,672	19,613	32	2	24	0	31	0	0	1	41	2	1
Braintree T.	36,027	35,558	987	3	24	0	63	0	0	0	6	2	1
Brookline T.	54,205	68,596	1,265	4	15	0	66	0	0	1	6	1	6
Milton T.	25,839	22,747	880	2	17	0	72	0	0	0	5	2	1
Needham T.	27,510	43,772	1,591	1	11	0	54	0	0	0	31	2	1
Norwood T.	29,183	27,905	956	4	25	0	61	0	0	1	5	5	0

(Continued on page 196.)

Massachusetts Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Miscel- lan- eous	Inter- est	All Other	
										Sani- tation and Sewers	Gov- ern- ment Ad- minis- tra- tion		Pay- ments on Gen- eral Debt
Barnstable	154,350	9,076	59	0	2	37	0	8	18	0	19	0	15
Barnstable T.	32,745	35,068	1,071	46	1	1	8	7	0	6	5	2	24
Berkshire	142,008	3,142	22	0	0	0	5	4	38	0	25	1	27
Pittsfield	50,615	41,212	814	51	0	1	8	16	0	4	7	3	10
Bristol	479,017	9,025	19	21	0	0	0	0	21	0	32	5	21
Attleboro	34,123	37,139	1,088	70	0	0	3	9	0	3	2	4	8
Fall River	93,126	89,400	960	40	1	2	3	15	0	7	3	2	26
New Bedford	98,912	93,636	947	43	1	1	3	14	0	3	2	3	31
Taunton	45,591	37,640	826	45	2	1	6	14	0	6	6	4	16
Essex	638,696	14,335	22	0	0	0	2	0	19	0	31	2	46
Andover T.	26,744	31,759	1,188	53	0	0	5	12	0	4	7	3	16
Beverly	37,660	32,988	876	45	0	1	5	16	0	7	2	2	21
Gloucester	27,855	33,628	1,207	37	1	0	6	13	0	24	5	4	10
Haverhill	47,165	77,461	1,642	26	2	35	3	8	0	4	3	7	13
Lawrence	64,218	59,196	922	36	0	2	3	16	0	4	4	3	31
Lynn	79,258	77,475	978	43	4	1	4	17	0	3	5	2	22
Methuen T.	37,261	30,882	829	48	1	0	5	13	0	15	5	2	10
Peabody	46,227	55,180	1,194	35	0	23	5	10	0	7	2	4	14
Salem	38,199	46,006	1,204	33	0	17	3	10	0	6	2	2	26
Saugus T.	25,060	24,344	971	50	0	0	3	11	0	5	5	8	16
Franklin	64,518	2,167	34	0	8	0	0	1	37	0	29	0	24
Hampden	442,105	10,348	23	0	0	0	0	0	44	0	30	6	19
Agawam T.	26,646	21,850	820	50	0	1	7	11	0	12	4	3	12
Chicopee	55,624	45,239	813	47	6	0	4	15	0	4	4	2	17
Holyoke	43,446	51,561	1,187	41	9	0	4	15	0	4	5	5	18
Springfield	151,586	172,387	1,137	45	0	6	2	13	0	5	6	1	20
W. Springfield T.	27,025	22,862	846	47	1	0	7	17	0	5	4	2	17
Westfield	36,794	31,007	843	54	0	1	4	13	0	5	4	2	17
Hampshire	139,143	6,209	45	0	2	36	1	0	25	0	16	2	19
Amherst T.	32,973	17,109	519	46	0	3	13	10	0	6	5	1	15
Northampton	29,024	23,168	798	45	1	1	9	13	0	7	5	2	17
Middlesex	1,365,441	35,215	26	0	0	35	1	0	25	0	28	3	9
Arlington T.	46,859	44,120	942	46	1	0	6	20	0	4	4	3	16
Belmont T.	25,730	26,269	1,021	47	0	1	7	14	0	5	4	1	23
Billerica T.	37,436	34,182	913	63	0	0	5	13	0	3	2	4	10
Cambridge	93,841	158,677	1,691	29	3	16	3	12	0	2	5	3	27
Chelmsford T.	31,034	28,716	925	64	0	1	6	13	0	2	3	1	10
Everett	36,884	39,888	1,081	39	1	1	4	15	0	2	3	3	33
Framingham T.	65,468	63,157	965	52	0	0	8	14	0	5	3	1	17
Lexington T.	29,126	38,086	1,308	56	0	0	7	10	0	3	4	0	19
Lowell	92,774	85,182	918	42	1	0	5	16	0	8	8	4	16
Malden	53,280	54,947	1,031	37	2	0	4	13	0	3	4	4	32
Marlborough	30,803	26,811	870	49	0	0	8	12	0	6	3	5	16
Medford	57,850	57,333	991	41	0	0	3	11	0	5	3	1	37
Melrose	29,392	25,822	879	54	1	0	4	14	0	4	2	2	20
Natick T.	29,709	28,383	955	56	0	1	6	16	0	4	4	0	13
Newton	82,791	101,036	1,220	46	0	1	7	16	0	4	5	1	20
Somerville	76,825	68,091	886	40	0	1	5	11	0	4	4	2	33
Waltham	58,234	57,576	989	45	0	0	4	13	0	5	4	2	27
Watertown T.	33,685	34,500	1,024	43	0	1	4	15	0	4	3	1	27
Woburn	36,690	30,933	843	53	0	0	7	13	0	4	3	2	17
Norfolk	603,672	18,450	31	11	0	45	2	0	14	0	15	3	11
Braintree T.	36,027	34,666	962	54	0	0	4	14	0	5	4	1	19
Brookline T.	54,205	67,369	1,243	37	0	1	3	17	0	4	3	1	35
Milton T.	25,839	22,725	879	44	0	0	7	18	0	3	3	0	24
Needham T.	27,510	45,104	1,640	38	0	28	3	10	0	2	3	0	15
Norwood T.	29,183	29,632	1,015	53	0	0	6	14	0	5	10	1	12

(Continued on page 197.)

Massachusetts Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Norfolk (cont.)													
Quincy	84,001	132,969	1,583	6	23	0	33	0	0	0	35	1	2
Randolph T.	28,436	27,571	970	4	32	0	57	0	0	0	5	2	0
Stoughton T.	27,022	23,313	863	3	25	0	65	0	0	0	5	2	1
Wellesley T.	26,868	31,980	1,190	2	13	0	74	0	0	1	7	2	0
Weymouth	54,530	47,917	879	6	35	0	53	0	0	1	3	1	2
Plymouth													
Brockton	96,538	88,226	914	6	48	0	41	0	0	0	3	1	0
Plymouth	37,092	30,373	819	4	19	0	69	0	0	1	4	1	1
Suffolk (no organized county government)													
Boston	560,847	1,021,763	1,822	10	42	0	33	0	0	2	9	2	3
Chelsea	25,534	28,462	1,115	12	48	0	32	0	0	1	2	1	4
Revere	42,344	42,185	996	3	31	0	62	0	0	1	1	1	0
Worcester													
Fitchburg	39,843	33,768	848	11	41	0	36	0	0	0	11	2	0
Leominster	34,627	30,784	889	11	35	0	44	0	0	0	6	2	0
Worcester	161,049	218,550	1,357	10	37	1	30	0	0	0	21	1	1

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Massachusetts Counties, Cities and Towns,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Norfolk (cont.)													
Quincy	84,001	137,259	1,634	26	0	31	2	12	0	2	2	2	23
Randolph T.	28,436	27,527	968	55	0	2	4	12	0	8	2	4	13
Stoughton T.	27,022	21,430	793	56	1	1	4	13	0	9	3	1	12
Wellesley T.	26,868	34,567	1,287	51	0	2	6	11	0	6	5	1	19
Weymouth	54,530	46,180	847	53	1	0	5	14	0	5	2	2	18
Plymouth													
Plymouth	413,328	10,779	26	0	0	35	1	2	24	0	23	0	15
Brockton	96,538	92,935	963	46	1	0	3	15	0	8	4	3	19
Plymouth	37,092	33,206	895	53	1	0	4	18	0	3	4	1	16
Suffolk (no organized county government)													
Boston	560,847	900,952	1,606	29	0	12	3	15	1	5	4	4	25
Chelsea	25,534	31,679	1,241	39	1	1	5	17	0	3	4	4	2
Revere	42,344	37,773	892	48	1	0	3	15	0	2	6	4	21
Worcester													
Worcester	648,750	17,580	27	0	0	32	5	0	30	0	18	1	15
Fitchburg	39,843	35,235	884	40	1	1	7	13	0	7	4	3	24
Leominster	34,627	30,506	881	44	1	1	7	12	0	16	3	2	14
Worcester	161,049	213,906	1,328	32	3	14	4	11	0	7	4	2	24

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Michigan Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Allegan	82,795	22,002	266	9	37	11	28	0	0	1	6	2	6
Alpena	31,946	33,204	1,039	3	24	4	9	0	0	0	51	4	5
Barry	46,010	11,491	250	13	44	5	21	0	0	2	4	2	10
Bay	118,070	49,759	421	12	26	6	26	0	0	1	15	8	5
Bay	40,834	25,709	630	13	25	2	30	0	0	0	13	8	10
Berrien	165,289	49,521	300	3	24	12	21	0	0	1	33	4	2
Branch	39,154	28,319	723	3	19	3	12	0	0	1	58	2	2
Calhoun	139,594	32,827	235	8	48	4	22	0	0	1	8	2	5
Battle Creek	55,520	35,105	632	8	18	0	17	18	0	1	25	6	7
Chippewa	29,135	13,951	479	6	31	3	13	0	0	1	43	2	2
Clinton	55,259	14,469	262	6	23	27	20	0	0	1	9	3	10
Dickenson	25,288	20,564	813	26	26	1	10	0	0	0	32	2	3
Eaton	88,112	16,842	191	7	36	9	30	0	0	1	10	3	3
Genesee	440,029	90,373	205	4	34	2	28	0	0	1	21	4	6
Burton	29,238	8,207	281	9	26	0	30	0	0	3	6	13	14
Flint	154,019	181,430	1,178	12	9	0	10	11	0	1	54	2	2
Flint T.	34,448	5,112	148	3	23	3	34	0	0	2	3	16	18
Grand Traverse	56,243	22,841	406	3	43	13	22	0	0	2	9	2	7
Gratiot	39,460	9,088	230	4	36	0	27	0	0	0	5	3	26
Huron	36,285	16,052	442	6	42	11	18	0	0	1	2	3	18
Ingham	271,687	111,828	412	3	18	1	17	0	0	1	45	2	14
E. Lansing	48,824	16,024	328	4	27	3	29	0	0	2	22	6	6
Lansing	128,338	92,935	724	6	14	0	14	17	0	0	35	10	3
Meridian T.	29,358	6,760	230	21	16	2	46	0	0	0	5	5	5
Ionia	51,859	12,653	244	8	44	5	16	0	0	1	9	1	17
Iosco	28,914	9,150	316	4	60	5	15	0	0	1	10	2	3
Isabella	53,476	16,762	313	3	23	1	17	0	0	1	18	2	35
Jackson	148,412	41,413	279	22	23	11	17	0	0	1	20	3	3
Jackson	38,514	19,650	510	16	18	2	20	19	0	2	18	2	3
Kalamazoo	213,996	60,178	281	13	37	3	23	0	0	1	3	3	16
Kalamazoo	79,146	62,991	796	34	16	0	22	0	0	0	21	2	5
Portage	38,800	13,481	347	6	23	0	42	0	0	1	10	12	5
Kent	451,649	123,794	274	5	39	4	18	0	0	0	24	4	5
Grand Rapids	182,774	99,056	542	11	19	1	16	18	0	1	22	6	6
Kentwood	32,009	7,966	249	2	29	0	31	0	0	2	9	16	11
Wyoming	60,419	20,492	339	6	23	0	30	0	0	1	22	10	8
Lapeer	69,716	44,592	640	4	21	3	8	0	0	0	57	2	5
Lenawee	88,715	20,468	231	7	38	13	27	0	0	1	8	3	4
Livingston	100,487	23,415	233	14	28	3	28	0	0	1	14	3	9
Macomb	688,173	146,942	214	8	33	14	27	0	0	1	4	11	1
Clinton T.	73,747	15,337	208	7	19	0	32	0	0	3	23	9	6
E. Detroit	37,033	10,606	286	5	27	0	52	0	0	1	6	4	5
Roseville	52,785	21,486	407	12	22	9	34	0	0	0	15	4	4
Shelby T.	39,849	9,980	250	3	17	0	51	0	0	1	6	8	14
Sterling Heights	108,482	34,164	315	7	26	0	49	0	0	2	2	8	5
St. Clair Shores	73,450	33,321	454	10	37	3	39	0	0	1	6	1	3
Warren	156,131	60,460	387	9	18	0	45	0	0	2	10	10	6
Marquette	72,933	25,224	346	9	42	4	20	0	0	1	18	3	3
Midland	73,901	44,972	609	3	15	2	14	0	0	1	3	1	62
Midland	37,372	21,147	566	4	18	2	44	0	0	1	12	7	12
Monroe	131,744	59,252	450	8	19	13	21	0	0	0	4	4	31
Muskegon	155,505	56,850	366	11	31	2	14	0	0	1	27	3	11
Muskegon	39,995	15,835	396	5	24	1	30	0	0	1	29	5	5
Oakland	999,967	272,163	272	8	22	22	26	0	0	1	10	8	2
Avon T.	41,865	11,849	283	3	19	3	32	0	0	3	2	41	1
Bloomfield T.	42,493	16,989	400	1	10	2	54	0	0	1	16	14	2

(Continued on page 200.)

Michigan Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Gov- ern- ment Ad- min- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Allegan	82,795	19,536	236	0	16	13	37	6	5	0	13	2	8
Alpena	31,946	31,522	987	0	2	72	7	2	0	2	4	9	3
Barry	46,010	11,772	256	0	27	10	20	5	3	0	12	9	15
Bay	118,070	43,882	372	0	14	11	23	8	1	4	13	8	17
Bay	40,834	21,518	527	0	0	0	18	29	0	17	9	6	20
Berrien	165,289	50,136	303	0	7	26	16	3	6	1	12	5	24
Branch	39,154	27,130	693	0	2	67	8	2	2	3	7	2	8
Calhoun	139,594	34,478	247	0	15	22	14	3	3	0	17	8	17
Battle Creek	55,520	24,127	435	0	1	0	9	33	0	3	12	10	31
Chippewa	29,135	17,547	602	0	2	65	18	3	1	0	6	3	2
Clinton	55,259	12,140	220	0	7	3	40	7	4	0	15	9	16
Dickenson	25,288	19,601	775	0	1	73	11	2	1	0	4	1	8
Eaton	88,112	15,715	178	0	17	12	24	17	0	0	18	5	8
Genesee	440,029	95,079	216	0	9	26	17	9	1	0	16	11	11
Burton	29,238	7,128	244	0	0	0	9	19	0	26	10	7	28
Flint	154,019	198,742	1,290	0	0	49	3	16	0	7	4	3	18
Flint T.	34,448	3,791	110	0	0	0	3	35	0	13	16	4	28
Grand Traverse	56,243	21,732	386	0	17	21	14	15	5	4	15	5	5
Graiot	39,460	8,195	208	0	7	13	37	5	4	0	16	3	15
Huron	36,285	15,469	426	0	21	14	30	7	0	0	8	3	17
Ingham	271,687	107,372	395	0	4	57	7	4	4	0	11	3	10
E. Lansing	48,824	14,543	298	0	1	0	9	25	0	22	12	3	29
Lansing	128,338	92,686	722	0	1	0	6	17	0	17	8	9	43
Meridian T.	29,358	5,466	186	0	0	0	0	32	0	11	15	0	41
Ionia	51,859	12,465	240	0	5	26	34	6	1	0	15	5	8
Iosco	28,914	9,862	341	0	17	26	23	5	3	0	11	4	11
Isabella	53,476	14,944	279	0	20	37	18	5	0	0	10	0	11
Jackson	148,412	37,741	254	0	21	5	18	3	2	0	13	6	32
Jackson	38,514	19,196	498	0	0	0	14	38	0	13	11	1	23
Kalamazoo	213,996	61,083	285	0	7	24	15	12	0	6	14	5	18
Kalamazoo	79,146	62,716	792	0	0	0	5	21	0	44	7	3	19
Portage	38,800	13,135	339	0	1	0	14	28	0	11	11	7	28
Kent	451,649	113,769	252	0	8	40	14	5	6	3	10	3	13
Grand Rapids	182,774	92,723	507	0	0	0	9	27	0	8	10	3	43
Kentwood	32,009	5,966	186	0	0	0	19	29	0	13	12	3	23
Wyoming	60,419	20,638	342	0	0	0	9	27	1	16	10	2	35
Lapeer	69,716	42,164	605	0	3	62	15	4	0	0	6	4	6
Lenawee	88,715	18,970	214	0	19	5	27	8	3	1	16	10	13
Livingston	100,487	21,003	209	0	5	12	24	10	0	0	20	7	23
Macomb	688,173	121,595	177	0	5	18	15	5	12	8	17	4	17
Clinton T.	73,747	16,965	230	0	0	0	1	34	0	36	11	4	14
E. Detroit	37,033	8,991	243	0	0	0	7	45	1	11	9	0	28
Roseville	52,785	20,651	391	0	0	0	10	32	0	17	10	1	29
Shelby T.	39,849	8,274	208	0	0	0	2	53	0	3	24	1	16
Sterling Heights	108,482	38,483	355	0	0	0	14	37	0	5	13	0	30
St. Clair Shores	73,450	25,302	344	0	0	0	12	33	0	7	15	2	31
Warren	156,131	53,194	341	0	0	0	8	42	0	15	13	2	22
Marquette	72,933	24,486	336	0	6	33	17	3	3	0	18	4	17
Midland	73,901	18,237	247	0	5	29	16	10	4	1	22	6	8
Midland	19,372	19,283	516	0	0	0	10	26	0	14	7	0	43
Monroe	131,744	58,633	445	0	5	9	15	6	3	0	10	30	23
Muskegon	155,505	53,544	344	0	11	20	13	3	3	14	14	8	15
Muskegon	39,995	16,249	406	0	0	0	11	36	0	15	5	16	17
Oakland	999,967	262,395	262	1	4	11	13	4	7	16	21	10	13
Avon T.	41,865	8,837	211	0	0	0	5	16	0	13	32	2	33
Bloomfield T.	42,493	15,904	374	0	0	0	9	45	0	10	11	0	25

(Continued on page 201.)

Michigan Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Oakland (cont.)													
Farmington Hills	60,945	20,002	328	1	21	5	37	0	0	4	5	15	12
Ferndale	25,550	12,327	482	3	22	3	44	0	0	1	22	4	1
Madison Heights	34,609	15,951	461	4	24	0	35	0	0	2	17	5	12
Oak Park	30,716	14,675	478	5	20	1	48	0	0	0	18	6	3
Pontiac	73,156	126,857	1,734	6	9	0	20	6	0	0	54	4	1
Royal Oak	68,390	30,461	445	7	21	0	34	0	0	1	21	5	12
Southfield	73,311	43,694	596	5	17	0	55	0	0	2	10	9	3
Troy	67,031	32,348	483	4	18	1	45	0	0	3	17	10	2
Waterford T.	63,304	18,059	285	8	16	2	35	0	0	1	30	4	4
W. Bloomfield T.	43,129	7,864	182	5	18	0	53	0	0	2	8	7	6
Ottawa	159,773	38,942	244	8	40	9	20	0	0	0	5	5	12
Georgetown T.	26,697	5,067	190	3	15	3	9	0	0	1	19	14	36
Holland	26,833	16,524	616	3	17	4	25	0	0	1	24	18	9
Saginaw	223,281	77,438	347	15	23	4	22	0	0	0	23	2	10
Saginaw	75,377	43,319	575	15	20	1	16	16	0	1	17	8	6
Saginaw T.	38,055	7,875	207	2	17	2	25	0	0	1	24	18	11
St. Clair	137,704	66,417	482	7	28	7	17	0	0	0	11	2	27
Port Huron	33,539	23,274	694	6	15	4	22	11	0	1	21	2	18
St. Joseph	57,081	11,324	198	5	39	8	27	0	0	1	16	3	1
Shiawassee	69,576	21,357	307	3	41	9	19	0	0	1	6	2	19
Tuscola	55,820	16,597	297	2	39	13	21	0	0	1	12	2	11
Van Buren	66,409	21,518	324	23	35	8	21	0	0	1	8	2	3
Washtenaw	260,855	63,015	242	4	41	4	31	0	0	1	13	3	4
Ann Arbor	104,880	60,678	579	9	16	1	36	0	0	1	26	5	7
Ypsilanti T.	44,256	9,748	220	4	18	0	57	0	0	1	2	5	12
Wayne	2,241,392	478,268	213	13	23	8	29	0	0	0	22	3	1
Allen Park	32,418	13,303	410	2	21	0	52	0	0	2	9	4	9
Dearborn	86,544	68,061	786	7	13	0	43	0	0	1	22	5	9
Dearborn Heights	64,702	18,269	282	9	26	1	53	0	0	1	4	3	3
Detroit	1,138,717	1,264,871	1,111	12	23	11	14	18	0	5	11	2	2
Garden City	33,811	9,731	288	2	27	9	48	0	0	2	4	4	4
Highland Park	25,733	14,303	556	8	22	1	31	0	0	30	5	1	2
Inkster	33,786	8,983	266	8	32	2	47	0	0	1	1	3	7
Lincoln Park	43,533	21,695	498	2	22	0	30	0	0	1	2	1	42
Livonia	101,366	46,227	456	5	18	1	42	0	0	2	16	5	11
Redford T.	57,082	14,096	247	11	25	0	50	0	0	1	7	2	4
Southgate	30,679	11,397	371	4	27	0	45	0	0	2	6	4	11
Taylor	73,796	33,760	457	6	21	0	40	0	0	1	13	4	15
Westland	81,533	24,827	305	11	26	2	47	0	0	1	6	4	2
Wyandotte	32,526	71,603	2,201	1	4	0	9	0	0	0	82	2	2
Wexford	25,681	9,356	364	4	49	5	21	0	0	1	8	3	9

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Michigan Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84 (cont.)

ACIR 201

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secun- dary Educa- tion	Public Wei- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Oakland (cont.)													
Farmington Hills	60,945	19,494	320	0	0	0	17	29	0	5	15	5	29
Ferndale	25,550	12,827	502	0	0	0	17	34	0	21	9	2	18
Madison Heights	34,609	14,679	424	3	0	0	5	31	0	23	13	1	25
Oak Park	30,716	15,386	501	0	1	0	8	26	1	22	10	1	32
Pontiac	73,156	112,502	1,538	0	0	47	2	15	0	3	5	6	22
Royal Oak	68,390	29,210	427	0	0	0	11	19	0	26	7	1	36
Southfield	73,311	39,119	534	0	1	0	7	35	1	2	15	4	35
Troy	67,031	32,869	490	0	0	0	21	26	1	19	8	1	23
Waterford T.	63,304	20,376	322	0	0	0	10	23	0	38	13	2	14
W. Bloomfield T.	43,129	7,064	164	0	0	0	0	53	0	1	23	1	23
Ottawa													
Georgetown T.	159,773	41,264	258	0	5	12	21	4	1	1	11	8	36
Holland	26,697	4,400	165	0	0	0	8	8	0	15	8	0	61
Holland	26,833	13,036	486	0	0	2	10	25	0	17	8	7	31
Saginaw													
Saginaw	223,281	69,478	311	0	8	33	13	4	3	0	13	4	22
Saginaw	75,377	42,518	564	0	0	0	5	31	0	12	5	8	38
Saginaw T.	38,055	7,128	187	0	0	0	6	25	0	14	9	3	44
St. Clair													
Port Huron	137,704	68,916	500	0	4	17	20	3	2	3	9	28	12
Port Huron	33,539	22,582	673	0	0	1	6	24	0	16	7	9	37
St. Joseph													
Shiawassee	57,081	10,926	191	0	23	10	21	6	3	0	18	7	11
Tuscola	69,576	18,527	266	0	28	10	28	8	0	1	13	5	8
Van Buren	55,820	15,756	282	0	20	19	31	7	0	0	9	5	10
Washtenaw	66,409	22,373	337	0	7	25	22	3	2	20	12	3	6
Ann Arbor	260,855	74,921	287	0	5	22	14	8	5	1	18	7	21
Ypsilanti T.	104,880	58,069	554	0	0	0	10	22	0	20	8	4	37
Ypsilanti T.	44,256	6,259	141	0	0	0	0	40	0	7	24	3	26
Wayne													
Allen Park	2,241,392	459,735	205	0	7	21	11	1	12	8	16	5	19
Dearborn	32,418	11,510	355	0	0	1	21	28	0	4	11	1	34
Dearborn	86,544	63,600	735	0	1	1	4	25	0	17	11	5	36
Dearborn													
Heights	64,702	17,862	276	0	2	1	1	46	0	9	13	0	28
Detroit	1,138,717	1,106,122	971	0	0	6	8	22	1	18	9	6	29
Garden City	33,811	10,669	316	0	0	1	12	31	0	16	15	0	25
Highland Park	25,733	10,384	404	0	0	0	1	38	0	9	19	1	33
Inkster	33,786	8,827	261	0	0	0	11	37	0	2	16	3	32
Lincoln Park	43,533	20,494	471	0	0	1	10	55	0	9	7	1	17
Livonia	101,366	39,836	393	0	0	0	5	30	0	20	8	7	29
Redford T.	57,082	12,921	226	0	0	0	0	46	0	13	13	0	29
Southgate	30,679	10,865	354	0	0	1	18	27	0	8	8	2	35
Taylor	73,796	26,934	365	0	0	0	13	29	0	9	9	3	37
Westland	81,533	22,796	280	0	1	1	14	32	0	8	12	2	31
Wyandotte	32,526	58,263	1,791	0	0	79	1	6	0	4	1	1	7
Wexford													
Wexford	25,681	9,464	369	0	4	23	26	8	3	1	15	6	12

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Minnesota Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Anoka	204,215	62,526	306	22	30	2	33	0	0	1	6	4	2
Blaine	30,849	12,708	412	1	17	0	12	0	0	2	15	12	41
Coon Rapids	38,684	31,950	826	2	11	0	9	0	0	3	12	23	41
Fridley	29,846	13,531	453	2	20	1	21	0	0	2	10	14	30
Blue Earth	52,574	18,863	359	5	44	0	35	0	0	1	5	5	6
Mankato	28,529	19,424	681	8	32	2	25	0	0	1	16	7	10
Brown	28,751	8,775	305	4	50	0	29	0	0	1	5	5	6
Carver	38,363	13,321	347	12	32	3	32	0	0	1	7	8	4
Chisago	26,827	12,304	459	3	44	0	29	0	0	1	19	3	1
Clay	49,173	13,941	284	3	50	0	28	0	0	1	8	3	6
Moorhead	29,653	19,352	653	4	18	4	13	0	0	1	19	19	23
Dakota	204,793	54,780	267	2	46	0	36	0	0	0	5	5	6
Burnsville	38,075	32,090	843	1	11	0	19	0	0	2	6	6	55
Douglas	28,394	23,123	814	2	26	0	13	0	0	1	56	2	1
Hennepin	958,464	490,888	512	3	42	2	34	0	0	0	15	3	0
Bloomington	83,442	42,068	504	6	16	1	23	0	0	9	16	10	19
Brooklyn Center	31,621	14,930	472	3	20	0	16	0	0	2	12	12	34
Brooklyn Park	46,596	25,455	546	2	13	0	16	0	0	3	9	14	42
Crystal	25,068	6,660	266	5	29	0	19	0	0	3	18	14	13
Edina	45,817	14,781	323	1	15	1	38	0	0	3	24	2	16
Minneapolis	369,161	484,663	1,313	14	18	1	19	0	0	4	10	6	28
Minnetonka	40,572	24,921	614	1	16	0	22	0	0	3	6	27	24
Plymouth	36,605	25,079	685	2	8	0	16	0	0	2	10	11	52
Richfield	37,200	14,128	380	2	28	1	25	0	0	4	16	17	7
St. Louis Park	42,953	20,893	486	3	26	1	26	0	0	4	18	6	17
Itasca	43,473	41,294	950	3	40	1	21	0	0	0	32	3	1
Kandiyohi	37,876	14,408	380	9	37	6	27	0	0	1	7	7	6
McLeod	30,303	10,592	350	3	50	1	30	0	0	1	6	5	5
Mower	39,590	14,079	356	3	51	3	35	0	0	0	2	5	1
Olmsted	94,022	35,014	372	2	43	3	26	0	0	1	20	3	2
Rochester	59,008	50,707	859	16	16	1	14	0	2	4	14	8	26
Otter Tail	52,106	17,840	342	27	41	0	23	0	0	1	2	4	2
Polk	34,483	13,897	403	4	51	0	33	0	0	1	4	6	2
Ramsey	466,557	212,076	455	3	50	1	32	0	0	0	5	3	6
Maplewood V.	28,078	16,085	573	2	14	0	20	0	0	3	20	6	35
Roseville V.	35,539	9,908	279	1	22	0	30	0	0	5	21	13	8
St. Paul	270,443	240,449	889	14	19	1	17	0	0	9	28	9	2
Rice	47,391	12,615	266	4	51	0	34	0	0	0	3	4	2
St. Louis	219,406	126,942	579	2	57	0	22	0	0	0	13	3	1
Duluth	90,311	79,388	879	12	22	0	16	0	5	3	24	4	13
Scott	45,787	18,444	403	3	39	0	41	0	0	2	4	7	4
Sherburne	31,657	10,167	321	6	48	0	37	0	0	0	3	5	2
Stearns	110,399	29,070	263	3	52	0	29	0	0	1	5	4	6
St. Cloud	42,549	29,824	701	6	24	2	17	0	0	5	10	12	24
Steele	30,216	11,037	365	3	37	0	30	0	0	0	20	5	5
Todd	25,532	9,520	373	16	50	6	19	0	0	0	5	3	2
Washington	119,288	39,012	327	9	36	1	36	0	0	1	5	6	7
Wright	60,772	21,342	351	3	55	0	24	0	0	0	6	5	6

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Minnesota Counties and Cities, Percentage Distribution of General Expenditure, FY84

ACIR 203

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Anoka	204,215	59,548	292	0	38	2	12	8	7	0	17	1	14
Blaine	30,849	9,194	298	0	0	0	15	16	0	29	10	19	10
Coon Rapids	38,684	24,705	639	0	0	1	9	11	0	9	6	43	22
Fridley	29,846	8,950	300	0	0	0	12	25	0	15	13	15	19
Blue Earth	52,574	18,120	345	0	33	2	33	7	3	0	14	1	7
Mankato	28,529	16,323	572	0	0	0	9	23	1	16	6	8	38
Brown	28,751	7,239	252	0	38	3	30	6	2	0	15	1	5
Carver	38,363	13,163	343	0	24	5	32	10	2	0	13	0	15
Chisago	26,827	12,032	449	0	43	2	26	7	3	0	10	1	8
Clay	49,173	13,629	277	0	41	5	27	5	4	1	10	0	6
Moorhead	29,653	20,991	708	0	0	0	17	10	0	22	4	26	20
Dakota	204,793	52,634	257	0	43	4	12	5	1	0	16	0	20
Burnsville	38,075	30,719	807	0	0	0	16	11	0	8	2	48	14
Douglas	28,394	23,590	831	0	16	58	13	2	1	0	6	2	3
Hennepin	958,464	477,434	498	0	37	29	4	2	8	0	12	1	7
Bloomington	83,442	33,985	407	0	0	3	18	18	0	15	12	17	17
Brooklyn Center	31,621	10,666	337	0	0	0	14	16	0	11	10	23	26
Brooklyn Park	46,596	22,072	474	0	0	0	34	11	0	8	6	16	25
Crystal	25,068	5,412	216	0	0	2	13	21	0	15	14	1	34
Edina	45,817	13,361	292	0	0	1	15	28	0	18	10	8	20
Minneapolis	369,161	395,703	1,072	0	0	2	10	14	0	9	5	22	38
Minnnetonka	40,572	19,766	487	0	0	0	8	13	0	8	6	20	46
Plymouth	36,605	16,662	455	0	0	0	8	11	0	27	6	38	10
Richfield	37,200	11,340	305	0	0	1	14	23	0	9	12	14	26
St. Louis Park	42,953	16,269	379	1	0	0	31	18	0	18	9	7	18
Itasca	43,473	38,444	884	0	32	28	19	5	1	2	8	0	4
Kandiyohi	37,876	12,980	343	0	39	2	29	4	3	1	11	3	8
McLeod	30,303	9,524	314	0	30	2	32	5	4	0	16	3	8
Mower	39,590	14,618	369	0	39	3	33	6	2	0	12	0	6
Olmsted	94,022	33,684	358	0	35	20	12	4	4	2	18	0	4
Rochester	59,008	43,310	734	0	0	0	12	15	0	25	3	18	27
Otter Tail	52,106	16,187	311	0	32	3	35	6	2	0	15	0	6
Polk	34,483	13,725	398	0	42	4	21	4	8	1	9	1	11
Ramsey	466,557	207,031	444	0	56	5	5	4	9	0	10	1	9
Maplewood V.	28,078	12,652	451	0	0	3	8	19	0	14	8	22	27
Roseville V.	35,539	8,234	232	0	0	0	18	22	0	18	9	10	22
St. Paul	270,443	302,136	1,117	0	0	2	8	13	0	8	3	15	51
Rice	47,391	11,668	246	0	45	3	21	5	3	1	13	0	8
St. Louis	219,406	126,403	576	0	60	3	18	3	2	1	9	0	4
Duluth	90,311	76,579	848	0	0	0	14	17	0	10	7	10	42
Scott	45,787	17,757	388	0	37	0	21	10	0	0	26	0	6
Sherburne	31,657	10,094	319	0	44	2	18	12	3	0	14	0	8
Stearns	110,399	25,971	235	0	45	3	24	5	3	0	16	0	4
St. Cloud	42,549	25,351	596	0	0	1	19	12	0	16	14	19	19
Steele	30,216	11,242	372	0	38	2	23	8	2	0	14	1	11
Todd	25,532	8,753	343	0	52	3	19	5	4	0	10	0	8
Washington	119,288	33,740	283	0	38	3	10	7	3	0	20	1	19
Wright	60,772	19,287	317	0	45	2	21	11	1	0	10	0	9

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Mississippi Cities and Counties, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Adams	39,621	27,535	695	3	7	0	16	0	1	0	55	0	17
Alcorn	32,662	4,684	143	10	24	0	47	0	0	0	4	1	14
Bolivar	45,197	17,956	397	8	16	0	22	0	0	0	47	1	6
Coahoma	36,173	20,445	565	3	8	1	12	0	0	0	73	1	1
Copiah	26,025	7,848	302	5	21	0	22	0	0	0	40	2	9
De Soto	55,774	9,312	167	7	18	0	44	0	0	1	11	4	15
Forrest	67,842	48,063	708	2	5	0	11	0	0	0	79	1	2
Hattiesburg	41,962	15,539	370	13	38	1	25	0	0	7	8	3	6
Hancock	26,141	11,153	427	4	7	0	21	0	0	4	61	2	1
Harrison	165,751	36,547	220	9	12	0	44	0	0	17	1	2	15
Biloxi	50,476	16,678	330	22	25	2	30	0	0	9	2	2	8
Gulfport	40,741	40,611	997	2	9	1	7	0	0	3	73	3	1
Hinds	252,728	66,480	263	3	8	0	24	0	0	0	59	3	4
Jackson	204,195	105,288	516	12	21	1	27	0	0	5	19	3	12
Jackson	123,321	87,098	706	3	5	0	16	0	0	0	60	2	13
Pascagoula	30,256	9,870	326	9	32	3	24	0	0	7	13	8	4
Jones	64,501	36,561	567	2	6	0	14	0	0	0	75	1	1
Lafayette	31,827	3,554	112	11	36	0	44	0	0	0	0	3	5
Lauderdale	77,478	8,309	107	9	26	0	58	0	0	0	0	3	5
Meridian	46,300	19,693	425	23	26	1	19	0	0	6	17	2	8
Lee	58,154	8,815	152	7	17	0	44	0	0	0	5	2	26
Leflore	41,949	7,961	190	11	37	0	37	0	0	0	2	0	12
Lowndes	60,052	30,900	515	2	9	0	13	0	0	0	72	1	2
Columbus	28,923	8,154	282	6	39	2	23	0	0	3	14	11	3
Madison	43,506	8,449	194	7	19	0	28	0	0	0	38	1	6
Marion	26,963	12,773	474	3	32	0	13	0	0	0	49	0	2
Marshall	30,289	6,759	223	9	16	0	20	0	0	0	48	1	6
Monroe	37,217	6,494	174	9	40	1	34	0	0	0	2	7	7
Panola	28,776	9,469	329	8	17	0	21	0	0	0	42	2	9
Pearl River	35,539	4,742	133	8	31	0	48	0	0	0	6	2	5
Pike	36,566	6,392	175	10	36	0	32	0	0	0	3	1	17
Rankin	75,725	17,329	229	3	19	0	29	0	0	0	47	1	1
Sunflower	36,139	12,580	348	6	14	0	17	0	0	0	59	2	1
Warren	52,086	7,553	145	6	31	0	1	0	0	0	8	8	44
Vicksburg	25,910	8,347	322	11	29	5	24	0	0	5	20	4	3
Washington	73,183	29,703	406	5	9	0	16	0	0	0	64	0	5
Greenville	41,022	12,365	301	13	28	2	24	0	0	5	22	4	2
Yazoo	27,328	5,659	207	11	36	0	44	0	0	0	2	3	3

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Mississippi Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gener- al Debt	All Other
Adams	39,621	25,893	654	0	0	60	11	2	1	1	6	19	1
Alcorn	32,662	4,012	123	0	5	6	46	8	2	3	16	5	7
Bolivar	45,197	16,186	358	0	1	50	20	3	1	2	8	4	11
Coahoma	36,173	20,094	555	7	0	71	11	2	0	0	5	1	2
Copiah	26,025	7,445	286	0	0	41	28	4	2	2	9	5	8
De Soto	55,774	8,131	146	0	0	5	32	6	2	8	23	12	12
Forrest	67,842	47,310	697	3	0	80	6	1	1	0	7	0	2
Hattiesburg	41,962	14,206	339	0	0	1	27	29	0	15	9	3	16
Hancock	26,141	11,037	422	0	1	62	16	5	0	1	10	1	4
Harrison	165,751	28,897	174	0	2	6	16	8	3	3	16	21	25
Biloxi	50,476	14,350	284	0	5	0	24	29	0	4	18	4	17
Gulfport	40,741	49,383	1,212	0	0	79	4	8	0	2	3	1	3
Hinds	252,728	54,648	216	2	2	58	14	2	3	1	10	3	4
Jackson	204,195	93,680	459	0	3	1	12	24	1	16	6	9	27
Jackson	123,321	84,815	688	0	1	55	7	2	1	1	6	12	15
Pascagoula	30,256	9,447	312	0	0	0	7	34	0	12	7	9	30
Jones	64,501	33,035	512	0	1	71	14	1	0	1	5	2	5
Lafayette	31,827	2,931	92	0	1	10	41	9	2	2	21	4	10
Lauderdale	77,478	7,311	94	2	1	11	30	9	7	3	27	3	7
Meridian	46,300	14,649	316	0	0	1	11	30	0	17	10	9	22
Lee	58,154	7,379	127	0	0	7	22	5	1	5	14	32	14
Leflore	41,949	7,415	177	0	2	7	32	5	2	2	17	8	25
Lowndes	60,052	29,531	492	0	0	77	11	2	1	1	5	1	3
Columbus	28,923	6,603	228	0	0	2	2	30	0	32	23	0	10
Madison	43,506	8,355	192	0	12	29	18	3	1	0	8	2	26
Marion	26,963	11,185	415	0	1	58	28	2	1	0	6	0	3
Marshall	30,289	6,611	218	0	2	52	22	5	0	0	13	2	4
Monroe	37,217	5,121	138	0	1	7	45	8	1	3	23	3	9
Panola	28,776	8,035	279	0	1	52	19	2	1	0	8	5	11
Pearl River	35,539	4,202	118	0	2	9	41	12	2	0	18	1	16
Pike	36,566	5,485	150	0	1	9	39	6	0	3	22	9	12
Rankin	75,725	15,719	208	0	1	51	17	4	0	2	12	3	8
Sunflower	36,139	11,106	307	0	0	60	24	3	0	2	7	0	4
Warren	52,086	10,522	202	0	0	7	35	7	5	2	14	25	5
Vicksburg	25,910	8,135	314	0	2	0	7	37	0	23	10	3	17
Washington	73,183	27,864	381	0	1	66	15	3	0	1	6	5	3
Greenville	41,022	13,010	317	0	1	0	15	27	0	26	8	3	20
Yazoo	27,328	6,368	233	0	1	4	52	4	2	4	17	3	13

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Missouri Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Adair	25,069	1,702	68	6	14	0	26	0	38	1	6	6	2
Audrain	26,226	21,432	817	1	2	0	6	0	0	0	90	1	0
Boone	103,997	9,183	88	7	11	0	31	0	32	1	10	7	0
Columbia	63,305	32,869	519	12	5	1	4	0	22	18	21	12	4
Buchanan	86,822	5,652	65	7	11	0	30	0	45	1	6	0	1
St. Joseph	75,572	28,427	376	18	5	1	17	0	18	13	18	6	3
Cape Girardeau	59,744	3,916	66	8	6	0	16	0	52	1	11	6	0
Cape Girardeau	34,483	11,101	322	7	8	0	10	0	28	24	12	2	10
Cass	52,849	8,093	153	3	9	2	24	0	12	0	45	4	0
Clay	137,411	16,444	120	4	7	5	34	0	29	0	10	9	1
Gladstone	25,302	6,313	250	3	5	1	13	0	19	25	13	12	8
Cole	59,029	4,746	80	4	31	1	46	0	0	1	8	9	0
Jefferson City	34,575	15,123	437	8	10	0	14	0	24	21	11	5	8
Dunklin	36,225	10,366	286	1	6	0	7	0	0	0	85	1	0
Franklin	72,593	4,023	55	8	22	0	59	0	0	2	8	1	0
Greene	187,726	10,311	55	7	19	1	61	0	0	2	7	3	1
Springfield	134,453	66,605	495	13	10	1	6	0	21	12	22	12	4
Howell	29,049	1,358	47	10	36	3	41	0	0	1	9	0	0
Jackson	629,603	106,815	170	25	7	3	25	0	20	3	2	14	1
Blue Springs	27,698	7,698	278	3	7	4	19	0	28	20	10	6	3
Independence	111,617	37,827	339	10	6	0	9	0	18	28	12	12	4
Kansas City	445,222	397,546	893	12	6	0	7	17	10	20	14	5	9
Lees Summit	30,584	11,294	369	3	4	1	22	0	15	19	22	5	7
Raytown	31,369	8,311	265	6	6	3	12	0	20	28	17	5	3
Jasper	88,705	6,036	68	7	7	0	33	0	32	1	16	4	1
Joplin	39,449	17,797	451	26	7	0	12	0	22	17	4	4	8
Jefferson	151,058	11,538	76	14	21	0	29	0	27	1	3	4	0
Johnson	38,572	10,318	267	3	4	1	15	0	7	0	68	1	1
Lafayette	29,930	2,837	95	4	18	6	43	0	0	0	22	4	4
Pettis	35,960	3,297	92	6	21	0	31	0	30	1	7	4	0
Phelps	34,781	24,801	713	3	3	1	2	0	3	0	85	1	0
Platte	48,236	5,543	115	4	10	3	49	0	23	1	7	3	1
Pulaski	43,848	4,590	105	2	8	1	13	0	0	0	76	0	0
St. Charles	153,751	19,710	128	3	10	2	22	0	37	1	9	13	2
St. Charles	45,907	13,094	285	4	5	0	15	0	22	30	16	3	4
St. Louis (county)	976,399	283,214	290	9	8	0	22	0	37	11	7	4	2
Florissant	55,301	8,614	156	11	6	39	6	0	0	23	3	4	8
Kirkwood	27,841	8,542	307	2	4	28	13	0	0	32	12	6	3
University City	42,728	13,549	317	11	3	20	19	0	0	30	13	2	2
St. Louis (city)	437,354	462,864	1,058	17	8	0	7	15	9	17	15	3	8
Scott	39,880	2,919	73	8	22	1	18	0	33	0	6	9	4

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Missouri Counties and Cities, Percentage Distribution of General Expenditure, FY84

ACIR 207

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sanita- tion and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on Gener- al Debt	All Other
Adair	25,069	1,297	52	0	4	4	19	9	10	0	44	0	10
Audrain	26,226	20,918	798	0	0	87	5	1	0	0	3	2	0
Boone	103,997	9,258	89	0	21	1	25	7	8	0	28	8	4
Columbia	63,305	31,152	492	0	2	3	16	23	0	24	7	4	21
Buchanan	86,822	5,363	62	0	1	1	21	12	5	0	45	4	12
St. Joseph	75,572	24,827	329	0	2	3	20	24	0	17	5	2	28
Cape Girardeau	59,744	3,772	63	0	9	6	23	11	10	0	28	0	13
Cape Girardeau	34,483	10,242	297	0	0	1	20	32	0	17	8	3	18
Cass	52,849	9,244	175	0	0	64	13	5	2	0	13	1	2
Clay	137,411	19,277	140	0	1	2	7	7	7	0	57	8	11
Gladstone	25,302	5,151	204	0	0	0	22	32	0	10	11	7	18
Cole	59,029	5,229	89	0	4	4	25	4	9	2	32	0	18
Jefferson City	34,575	14,262	412	0	0	2	20	25	0	16	6	3	28
Dunklin	36,225	10,433	288	0	0	85	3	2	1	0	7	0	2
Franklin	72,593	4,976	69	0	0	0	53	13	6	0	23	0	4
Greene	187,726	10,793	57	0	3	3	31	9	11	0	42	0	1
Springfield	134,453	58,562	436	0	3	4	18	19	0	14	8	4	30
Howell	29,049	1,292	44	0	2	0	33	13	3	0	39	1	10
Jackson	629,603	105,325	167	0	2	8	7	3	25	19	17	11	8
Blue Springs	27,698	6,399	231	1	1	1	26	18	0	9	11	6	28
Independence	111,617	37,742	338	0	0	4	13	30	0	16	12	2	23
Kansas City	445,222	362,788	815	5	0	7	6	22	1	10	6	6	37
Lees Summit	30,584	9,962	326	0	0	0	17	38	0	10	9	9	17
Raytown	31,369	6,691	213	0	0	4	18	23	0	28	13	3	11
Jasper	88,705	4,946	56	0	1	2	31	9	14	0	36	0	7
Joplin	39,449	14,355	364	0	3	3	15	22	0	27	8	2	20
Jefferson	151,058	13,338	88	1	1	1	39	15	2	0	23	6	12
Johnson	38,572	9,545	247	0	0	72	12	3	1	0	7	0	4
Lafayette	29,930	2,151	72	0	1	3	29	18	1	0	35	0	13
Pettis	35,960	2,764	77	0	0	6	36	10	5	0	31	0	12
Phelps	34,781	23,250	668	0	0	85	3	1	0	0	4	5	2
Platte	48,236	4,717	98	0	1	5	24	11	7	0	34	2	17
Pulaski	43,848	3,957	90	0	0	82	7	0	0	0	9	0	1
St. Charles	153,751	15,105	98	0	2	3	20	17	1	3	21	23	10
St. Charles	45,907	11,412	249	0	1	1	23	33	0	12	9	2	20
St. Louis (county)	976,399	260,102	266	0	0	11	14	11	3	0	12	2	46
Florissant	55,301	8,850	160	0	0	2	27	26	0	0	11	2	32
Kirkwood	27,841	8,651	311	0	0	1	19	35	0	11	13	2	20
University City	42,728	12,773	299	0	0	0	16	33	0	8	14	1	27
St. Louis (city)	437,354	422,893	967	1	0	15	4	21	3	3	7	8	37
Scott	39,880	2,858	72	0	4	6	18	25	3	2	32	0	10

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Montana Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Cascade	80,051	27,253	340	10	6	0	55	0	0	4	24	2	0
Great Falls	57,143	21,587	378	11	9	1	25	0	0	6	24	9	15
Flathead	52,310	21,200	405	9	7	0	63	0	0	5	10	5	1
Gallatin	45,255	14,371	318	9	6	0	57	0	0	5	14	3	6
Lewis Clark	44,329	18,100	408	7	5	1	50	0	0	4	11	4	18
Missoula	75,165	36,091	480	6	6	1	54	0	0	2	8	8	16
Missoula	33,078	21,536	651	12	10	1	34	0	0	3	8	1	32
Silver Bow (county data unavailable)													
Butte	35,753	23,519	658	15	7	0	50	0	0	4	15	7	2
Yellowstone	113,379	39,921	352	3	8	1	61	0	0	2	15	3	7
Billings	68,787	48,896	711	5	5	1	23	0	0	4	28	6	28

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Montana Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secun- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Cascade	80,051	26,925	336	30	22	5	6	3	1	1	13	0	20
Great Falls	57,143	17,499	306	0	0	1	10	24	0	22	5	4	34
Flathead	52,310	24,140	461	29	4	3	12	6	1	3	24	0	17
Gallatin	45,255	13,793	305	33	10	3	10	6	2	3	9	3	21
Lewis Clark	44,329	19,970	450	24	10	11	6	5	1	0	10	14	19
Missoula	75,165	36,092	480	23	6	5	13	5	1	0	13	17	16
Missoula	33,078	18,125	548	0	0	2	7	19	0	10	4	26	32
Silver Bow (county data unavailable)													
Butte	35,753	20,358	569	21	3	6	12	16	1	8	11	1	19
Yellowstone	113,379	35,343	312	43	8	6	8	4	2	0	11	1	17
Billings	68,787	50,501	734	0	0	0	28	13	0	22	4	2	31

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Nebraska Counties and Cities, Percentage Distribution of General Revenue, FY84

ACIR 209

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Adams	31,437	4,533	144	5	25	2	41	0	0	8	3	8	9
Buffalo	36,540	5,790	158	5	22	1	51	0	0	10	5	6	1
Dodge	36,015	20,799	578	1	6	0	11	0	0	2	76	3	0
Douglas	401,982	67,353	168	3	14	1	37	0	0	7	21	7	10
Omaha	328,557	174,124	530	13	10	3	27	0	22	6	15	3	1
Hall	49,316	8,517	173	6	22	1	49	0	0	7	8	5	3
Grand Island	34,548	13,050	378	8	14	3	24	0	0	6	14	19	10
Lancaster	199,048	40,192	202	4	14	8	34	0	0	5	17	4	13
Lincoln	177,340	122,062	688	7	9	3	17	0	9	4	31	7	13
Lincoln	34,799	5,362	154	3	20	1	52	0	0	8	5	7	3
Madison	31,918	3,938	123	5	25	2	52	0	0	7	3	4	1
Platte	29,281	4,460	152	5	26	0	50	0	0	8	3	5	2
Sarpy	91,159	11,858	130	3	24	1	39	0	0	6	6	7	13
Scotts Bluff	38,617	7,204	187	6	42	1	30	0	0	7	4	8	2

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Nebraska Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Admi- nistra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Adams	31,437	4,985	159	1	15	2	33	7	4	0	23	3	13
Buffalo	36,540	6,108	167	1	10	1	40	7	2	1	24	0	15
Dodge	36,015	19,748	548	0	2	74	9	2	1	0	5	1	4
Douglas	401,982	68,369	170	0	13	18	8	5	6	3	25	4	18
Omaha	328,557	163,327	497	0	0	2	16	25	0	18	6	6	28
Hall	49,316	9,282	188	0	14	2	24	5	4	2	19	0	28
Grand Island	34,548	11,568	335	0	0	1	20	20	0	9	7	6	37
Lancaster	199,048	38,401	193	0	36	3	15	5	6	0	24	6	6
Lincoln	177,340	100,743	568	0	0	27	14	16	2	9	8	3	20
Lincoln	34,799	5,712	164	1	12	2	29	12	4	0	22	0	19
Madison	31,918	4,349	136	2	12	2	44	5	4	0	19	0	12
Platte	29,281	4,880	167	1	8	1	50	6	4	0	15	0	17
Sarpy	91,159	12,548	138	0	8	4	29	11	5	6	22	3	11
Scotts Bluff	38,617	8,110	210	0	18	2	22	5	2	0	19	0	33

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Nevada Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Clark	510,757	433,177	848	3	14	5	15	0	0	15	32	13	4
Henderson	32,506	17,529	539	8	44	3	4	0	0	13	6	7	16
Las Vegas	179,587	91,684	511	5	38	13	10	0	0	16	12	3	3
N. Las Vegas	45,451	21,851	481	13	32	9	6	0	0	10	17	4	10
Carson City	34,597	32,900	951	4	18	2	6	0	0	8	56	4	3
Washoe	208,162	165,884	797	4	18	0	9	0	0	11	55	3	1
Reno	106,748	57,298	537	4	30	1	7	0	0	23	16	8	12
Sparks	45,335	26,130	576	3	28	3	13	0	0	16	12	8	18

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Nevada Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secun- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Clark	510,757	518,481	1,015	0	2	14	7	13	7	5	8	12	32
Henderson	32,506	13,742	423	0	0	0	7	23	5	16	12	8	30
Las Vegas	179,587	83,626	466	0	0	0	6	36	3	18	14	2	21
N. Las Vegas	45,451	21,956	483	0	0	0	13	33	3	12	12	3	24
Carson City	34,597	31,856	921	0	0	46	8	14	2	4	9	4	13
Washoe	208,162	169,836	816	0	3	52	6	8	1	0	16	2	11
Reno	106,748	57,724	541	0	0	1	8	43	0	11	9	7	21
Sparks	45,335	24,129	532	0	0	0	18	23	2	22	13	8	15

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Hampshire Counties and Cities, Percentage Distribution of General Revenue, FY84

ACIR 211

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Belknap	44,039	4,874	111	4	20	1	62	0	0	0	9	3	0
Carroll	28,837	4,938	171	8	24	0	43	0	0	0	22	2	1
Cheshire	63,614	6,769	106	2	38	1	43	0	0	0	12	3	1
Coos	34,523	8,529	247	3	29	0	22	0	0	0	45	1	0
Grafton	67,215	6,821	101	5	27	0	49	0	0	0	16	2	1
Hillsborough	285,534	20,526	72	3	24	0	57	0	0	0	13	2	2
Manchester	92,104	76,548	831	9	14	0	70	0	0	1	6	0	1
Nashua	70,386	55,643	791	3	10	0	77	0	0	2	3	3	2
Merrimack	100,912	12,595	125	2	38	1	38	0	0	0	17	3	1
Concord	30,706	25,471	830	23	13	0	43	0	0	1	14	4	1
Rockingham	198,355	15,252	77	2	29	0	47	0	0	0	17	3	1
Portsmouth	27,099	25,651	947	9	11	0	62	0	0	1	14	2	1
Strafford	89,077	8,784	99	3	43	0	44	0	0	0	4	4	1
Sullivan	37,347	5,390	144	2	47	0	32	0	0	0	16	3	1

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Hampshire Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Belknap	44,039	5,153	117	0	54	1	0	11	10	0	17	4	3
Carroll	28,837	4,801	166	0	55	0	0	10	6	9	14	3	4
Cheshire	63,614	6,348	100	0	63	1	0	6	3	0	11	8	9
Coos	34,523	6,066	176	0	80	0	0	1	5	0	6	3	5
Grafton	67,215	6,117	91	0	59	2	0	5	6	0	10	1	17
Hillsborough	285,534	19,757	69	0	62	0	0	4	13	0	15	1	5
Manchester	92,104	98,501	1,069	31	1	1	22	10	0	12	3	3	16
Nashua	70,386	57,740	820	47	1	1	9	16	0	5	4	3	15
Merrimack	100,912	16,130	160	0	45	0	0	2	28	0	13	8	3
Concord	30,706	26,784	872	0	2	1	10	16	0	32	7	11	23
Rockingham	198,355	15,154	76	0	57	0	0	5	9	0	20	2	7
Portsmouth	27,099	28,042	1,035	51	2	0	4	13	0	6	3	5	17
Strafford	89,077	8,701	98	0	59	0	0	2	5	0	11	6	17
Sullivan	37,347	5,645	151	0	70	0	0	2	5	0	10	3	11

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Jersey Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Atlantic	195,034	84,835	435	3	29	2	47	0	0	1	13	3	2
Atlantic City	37,857	92,596	2,446	1	21	2	64	0	0	2	6	2	2
Bergen	841,256	229,435	273	2	17	1	49	0	0	1	25	2	2
Bergenfield B.	25,586	7,750	303	3	22	0	63	0	0	1	1	1	7
Fair Lawn B.	31,680	9,428	298	2	44	0	46	0	0	1	1	2	3
Ft. Lee B.	32,609	11,299	346	1	15	0	72	0	0	3	3	4	2
Garfield	26,852	15,879	591	12	13	0	64	0	0	6	4	0	1
Hackensack	35,922	38,827	1,081	1	19	7	66	0	0	1	4	1	1
Paramus B.	26,362	11,749	446	2	36	0	34	0	0	4	19	4	0
Ridgewood V.	25,019	10,113	404	1	22	0	58	0	0	2	4	10	3
Teaneck T.	38,912	16,122	414	3	20	0	69	0	0	2	2	2	2
Burlington	370,482	90,874	245	3	33	0	49	0	0	0	11	2	1
Pemberton T.	30,704	5,359	175	6	42	0	39	0	0	4	0	4	4
Willingboro T.	39,632	7,493	189	4	39	0	45	0	0	2	1	8	2
Camden	477,649	208,263	436	4	38	0	48	0	0	0	6	2	1
Camden	83,942	43,381	517	3	48	0	32	0	0	1	11	1	3
Cherry Hill T.	69,083	19,739	286	2	35	0	33	0	0	4	16	8	3
Gloucester T.	47,457	8,797	185	4	38	0	49	0	0	2	2	2	4
Pennsauken T.	33,945	13,050	384	3	43	0	33	0	0	2	6	4	9
Cape May	85,386	38,616	452	3	17	0	64	0	0	2	10	3	1
Cumberland	133,490	61,941	464	5	49	0	35	0	0	0	10	1	0
Millville	25,028	22,400	895	1	48	6	29	0	0	0	12	1	1
Vineland	53,720	47,938	892	2	57	0	34	0	0	1	2	3	2
Essex	839,330	432,458	515	3	50	0	38	0	0	0	6	0	2
Belleville T.	35,047	11,798	337	5	36	0	52	0	0	1	1	2	3
Bloomfield T.	47,346	16,320	345	4	28	0	63	0	0	1	1	2	1
E. Orange	76,761	81,853	1,066	1	56	0	39	0	0	1	2	1	1
Irvington T.	62,405	20,494	328	7	27	0	59	0	0	1	1	1	3
Livingston T.	27,783	7,480	269	1	45	0	23	0	0	3	15	10	3
Montclair T.	38,157	42,810	1,122	1	24	1	65	0	0	1	3	3	2
Newark	320,512	270,493	844	13	48	1	16	0	0	6	8	2	5
Nutley T.	28,724	9,056	315	2	29	0	59	0	0	1	4	3	2
Orange T.	30,754	29,774	968	2	53	0	37	0	0	1	3	1	3
W. Orange T.	39,605	17,723	447	3	26	0	61	0	0	1	5	3	1
Gloucester	204,022	50,674	248	7	26	0	52	0	0	0	10	4	1
Washington T.	29,357	5,788	197	3	35	0	45	0	0	4	11	1	2
Hudson	559,025	210,629	377	5	45	1	37	0	0	0	9	1	1
Bayonne	64,176	54,282	846	2	37	0	51	0	0	1	5	2	3
Hoboken	41,630	39,064	938	2	54	0	36	0	0	1	5	1	1
Jersey City	222,881	299,920	1,346	1	49	0	27	0	0	1	17	1	3
Kearny	35,595	21,395	601	1	87	0	4	0	0	4	1	1	2
N. Bergen T.	47,098	16,174	343	8	29	0	50	0	0	3	5	2	3
Union City	56,931	20,181	354	5	40	0	50	0	0	1	0	1	3
W. New York T.	41,058	33,908	826	2	54	0	42	0	0	0	0	1	0
Hunterdon	88,866	20,886	235	8	8	0	71	0	0	1	4	5	3
Mercer	308,454	115,255	374	22	19	0	47	0	0	0	8	3	1
Ewing T.	34,568	10,699	310	1	45	4	19	0	0	2	25	1	2
Hamilton T.	83,036	29,797	359	2	55	0	18	0	0	2	16	6	2
Trenton	91,381	56,827	622	3	43	0	36	0	0	1	9	5	2
Middlesex	602,369	200,039	332	3	28	0	52	0	0	1	12	1	3
E. Brunswick T.	37,994	14,463	381	3	25	0	50	0	0	4	1	8	9
Edison T.	71,886	80,334	1,118	1	29	0	56	0	0	2	8	1	3
New Brunswick	40,936	33,695	823	2	46	0	43	0	0	1	7	0	1
Old Bridge T.	52,495	12,565	239	5	31	0	54	0	0	6	0	2	2

(Continued on page 214.)

New Jersey Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Atlantic	195,034	84,492	433	5	28	8	2	2	4	1	15	5	31
Atlantic City	37,857	94,300	2,491	27	1	1	4	31	0	2	16	2	16
Bergen	841,256	239,352	285	9	8	30	4	3	4	0	10	3	28
Bergenfield B.	25,586	7,590	297	0	0	2	16	31	0	16	8	4	24
Fair Lawn B.	31,680	8,131	257	0	1	2	6	23	0	21	13	2	30
Ft. Lee B.	32,609	11,928	366	0	0	2	8	26	0	21	10	5	28
Garfield	26,852	14,975	558	54	1	1	3	10	0	9	4	0	18
Hackensack	35,922	39,597	1,102	53	1	1	1	16	0	6	4	3	16
Paramus B.	26,362	12,692	481	0	0	1	7	32	0	13	10	7	29
Ridgewood V.	25,019	9,159	366	0	0	1	12	31	0	11	8	4	34
Teaneck T.	38,912	13,957	359	0	0	2	3	36	0	4	9	0	46
Burlington	370,482	105,789	286	14	21	12	4	1	5	1	8	5	29
Pemberton T.	30,704	5,300	173	0	1	0	13	27	0	0	16	13	30
Willingboro T.	39,632	8,062	203	0	0	2	14	37	0	10	9	5	22
Camden	477,649	216,491	453	6	43	10	2	1	4	0	8	4	22
Camden	83,942	46,488	554	0	4	0	5	38	0	17	7	1	27
Cherry Hill T.	69,083	19,642	284	0	1	1	9	20	0	23	10	13	23
Gloucester T.	47,457	8,342	176	0	0	1	15	31	0	11	22	7	12
Pennsauken T.	33,945	13,784	406	0	0	0	7	31	0	19	7	15	21
Cape May	85,386	35,910	421	16	25	8	5	1	7	0	12	4	22
Cumberland	133,490	60,185	451	4	48	7	3	2	5	0	6	2	23
Millville	25,028	23,185	926	63	1	1	3	9	0	5	4	3	11
Vineland	53,720	50,325	937	70	0	2	4	7	0	1	4	2	10
Essex	839,330	450,788	537	5	38	14	2	3	6	0	10	1	21
Belleville T.	35,047	12,742	364	0	1	4	6	38	0	15	10	0	25
Bloomfield T.	47,346	16,327	345	0	3	3	5	39	0	11	14	3	21
E. Orange	76,761	83,034	1,082	53	4	2	2	10	0	3	6	5	15
Irvington T.	62,405	16,989	272	0	1	2	9	42	0	6	11	3	26
Livingston T.	27,783	6,593	237	0	0	3	13	29	0	9	14	1	30
Montclair T.	38,157	42,328	1,109	58	0	1	4	11	0	5	4	1	14
Newark	320,512	294,642	919	9	11	2	0	25	0	10	9	3	31
Nutley T.	28,724	10,000	348	0	0	3	6	25	0	19	16	2	28
Orange T.	30,754	28,359	922	50	1	2	3	18	0	4	6	2	15
W. Orange T.	39,605	15,888	401	0	0	3	10	34	0	11	13	5	24
Gloucester	204,022	58,059	285	7	27	5	3	1	6	0	12	3	35
Washington T.	29,357	4,665	159	0	1	0	15	30	0	9	16	1	28
Hudson	559,025	204,295	365	6	37	20	1	1	4	0	9	1	19
Bayonne	64,176	60,879	949	55	0	2	2	15	0	4	4	2	17
Hoboken	41,630	39,660	953	56	1	1	2	18	0	6	3	1	13
Jersey City	222,881	332,920	1,494	41	3	20	1	15	0	4	3	2	11
Kearny	35,595	20,157	566	0	0	2	2	42	0	19	6	6	23
N. Bergen T.	47,098	23,843	506	0	1	1	3	30	0	22	11	12	22
Union City	56,931	20,347	357	0	6	2	4	33	0	9	7	2	36
W. New York T.	41,058	36,550	890	56	1	1	2	18	0	3	5	3	12
Hunterdon	88,866	22,979	259	4	11	8	18	2	10	0	13	8	26
Mercer	308,454	118,284	383	8	33	6	5	1	6	0	8	4	29
Ewing T.	34,568	9,248	268	0	1	1	9	23	0	33	14	2	17
Hamilton T.	83,036	30,896	372	0	1	2	9	16	0	30	12	14	16
Trenton	91,381	54,673	598	0	7	5	2	31	0	13	8	7	26
Middlesex	602,369	219,056	364	7	17	15	5	1	9	1	8	3	34
E. Brunswick T.	37,994	14,245	375	0	0	1	10	25	0	6	20	8	29
Edison T.	71,886	76,691	1,067	59	0	1	3	13	0	8	4	3	9
New Brunswick	40,936	45,444	1,110	44	1	1	12	15	0	5	5	2	15
Old Bridge T.	52,495	10,447	199	0	0	2	8	27	0	0	9	4	48

(Continued on page 215.)

New Jersey Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Middlesex (cont.)													
Perth Amboy	38,962	16,924	434	4	28	0	56	0	0	1	7	1	2
Piscataway T.	43,105	12,866	298	3	36	0	32	0	0	3	20	4	2
Sayreville B.	30,029	13,892	463	1	81	0	3	0	0	1	1	12	1
Woodbridge T.	91,287	29,931	328	2	73	0	16	0	0	2	1	3	3
Monmouth													
Howell T.	510,213	164,939	323	6	31	0	45	0	0	1	14	2	2
Long Branch	26,307	7,439	283	2	65	0	10	0	0	6	7	5	5
Middletown T.	29,676	10,759	363	3	30	0	54	0	0	2	4	2	5
Neptune T.	64,020	17,652	276	3	27	0	57	0	0	4	1	6	2
Morris	28,779	9,019	313	5	36	0	36	0	0	2	16	1	2
Morris													
Parsippany/ Troy Hill T.	410,588	103,383	252	5	18	0	57	0	0	1	14	3	2
Ocean	50,077	25,031	500	2	19	0	40	0	0	2	33	2	2
Ocean													
Brick T.	357,944	107,704	301	8	23	1	53	0	0	1	9	2	5
Dover T.	55,252	13,057	236	4	27	0	53	0	0	3	1	6	6
Jackson T.	66,455	17,226	259	4	33	0	43	0	0	3	6	7	3
Lakewood T.	26,208	7,381	282	4	27	0	58	0	0	3	3	3	2
Manchester T.	38,644	10,265	266	5	35	0	51	0	0	3	2	2	1
Passaic	29,870	6,608	221	5	26	0	55	0	0	4	3	1	6
Passaic													
Clifton	451,916	138,272	306	4	41	0	43	0	0	1	5	1	5
Passaic	74,501	67,792	910	1	21	0	43	0	0	1	32	2	1
Paterson	53,342	22,875	429	4	33	0	57	0	0	1	1	1	2
Wayne T.	138,986	137,781	991	2	56	0	35	0	0	0	5	1	1
Salem	46,787	21,301	455	4	22	0	41	0	0	2	24	6	2
Salem													
Somerset	65,111	18,472	284	5	19	0	51	0	0	0	21	1	3
Bridgewater T.	204,634	65,808	322	5	16	0	61	0	0	1	13	3	1
Franklin T.	28,998	11,059	381	1	51	2	8	0	0	4	25	5	4
Sussex	32,334	11,003	340	2	33	0	52	0	0	4	2	4	2
Sussex													
Union	118,248	25,807	218	4	24	3	58	0	0	1	3	5	2
Elizabeth	503,412	152,188	302	8	27	3	46	0	0	1	13	2	1
Linden	106,803	105,979	992	1	54	0	38	0	0	0	4	1	1
Plainfield	37,473	24,076	642	2	85	0	4	0	0	1	1	5	2
Rahway	45,795	46,460	1,015	1	53	0	40	0	0	0	4	1	0
Union T.	26,670	10,097	379	3	30	0	59	0	0	1	2	2	4
Westfield T.	50,349	19,632	390	3	32	0	49	0	0	1	6	5	3
Warren	30,213	9,191	304	1	30	0	42	0	0	3	5	12	8
Warren													
Warren	84,700	24,330	287	12	22	1	47	0	0	1	11	5	1

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Jersey Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Middlesex (cont.)													
Perth Amboy	38,962	14,052	361	0	3	1	7	33	0	13	13	3	27
Piscataway T.	43,105	11,878	276	0	1	3	12	23	0	17	14	11	19
Sayreville B.	30,029	15,279	509	0	0	1	16	20	0	13	13	15	20
Woodbridge T.	91,287	25,834	283	0	1	2	9	22	0	20	6	7	32
Monmouth	510,213	168,967	331	4	30	6	5	2	6	1	8	2	36
Howell T.	26,307	7,567	288	0	0	0	22	25	0	2	15	3	32
Long Branch	29,676	9,806	330	0	0	2	14	32	0	5	12	6	28
Middletown T.	64,020	18,737	293	0	0	2	31	24	0	6	9	10	17
Neptune T.	28,779	7,961	277	0	2	2	6	21	0	13	13	7	35
Morris	410,588	119,778	292	8	15	9	8	2	5	0	13	3	37
Parsippany/ Troy Hill	50,077	17,711	354	0	0	1	7	20	0	18	8	23	23
Ocean	357,944	94,620	264	5	21	7	10	2	5	0	14	5	32
Brick T.	55,252	12,567	227	0	1	0	20	21	0	12	22	5	19
Dover T.	66,455	18,053	272	0	1	1	19	24	0	10	13	10	21
Jackson T.	26,208	6,646	254	0	1	0	17	28	0	0	14	7	32
Lakewood T.	38,644	9,130	236	0	1	1	11	29	0	6	14	6	32
Manchester T.	29,870	6,552	219	0	1	2	9	25	0	1	19	2	41
Passaic	451,916	148,161	328	7	41	5	4	1	11	0	10	3	18
Clifton	74,501	27,023	363	0	0	2	9	33	0	16	9	6	25
Passaic	53,342	15,531	291	0	1	2	5	41	0	0	8	0	42
Paterson	138,986	141,364	1,017	51	2	1	2	15	0	6	3	7	15
Wayne T.	46,787	37,168	794	0	0	1	7	9	0	56	5	5	17
Salem	65,111	23,102	355	13	15	10	10	2	6	0	14	2	27
Somerset	204,634	73,888	361	9	10	6	12	2	5	0	11	5	41
Bridgewater T.	28,998	9,118	314	0	0	1	15	23	0	17	10	15	18
Franklin T.	32,334	9,163	283	0	1	2	20	26	0	7	13	10	22
Sussex	118,248	28,241	239	20	19	10	17	1	6	0	12	1	14
Union	503,412	160,939	320	4	21	13	3	0	5	0	13	2	37
Elizabeth	106,803	104,998	983	54	1	1	1	14	0	6	3	4	16
Linden	37,473	27,473	733	0	1	1	11	31	0	7	8	3	39
Plainfield	45,795	48,996	1,070	62	1	0	2	11	0	3	4	2	13
Rahway	26,670	9,999	375	0	0	4	13	41	0	12	7	5	19
Union T.	50,349	20,197	401	0	1	1	6	45	0	13	7	3	24
Westfield T.	30,213	8,741	289	0	1	1	13	32	0	7	8	1	37
Warren	84,700	27,816	328	3	29	13	15	1	11	0	8	4	16

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Mexico Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Bernalillo	434,644	45,581	105	9	8	0	67	0	7	1	2	4	1
Albuquerque	341,978	311,306	910	13	22	1	11	0	10	4	15	9	15
Chaves	54,461	19,271	354	7	8	1	9	0	2	10	61	2	0
Roswell	42,296	22,145	524	4	32	0	2	0	14	4	22	9	12
Cibola	27,610	2,587	94	25	26	0	39	0	4	0	1	5	0
Curry	44,384	3,152	71	7	38	0	43	0	7	0	2	2	0
Clovis	32,513	11,020	339	6	38	0	2	0	18	7	20	4	5
Dona Ana	99,754	33,583	337	10	8	0	11	0	6	0	63	2	0
Las Cruces	46,476	64,783	1,394	7	15	0	2	0	6	2	64	4	1
Eddy	50,383	9,376	186	16	14	0	25	0	0	31	1	6	6
Carlsbad	26,559	11,451	431	12	44	3	2	0	17	6	9	5	3
Grant	28,892	11,334	392	14	10	0	23	0	0	0	50	2	0
Lea	59,819	13,639	228	14	12	0	12	0	0	51	3	8	0
Hobbs	31,531	20,313	644	2	50	2	2	0	15	4	6	17	2
McKinley	61,320	8,395	137	15	30	2	36	0	5	2	3	5	1
Otero	47,715	5,810	122	22	22	1	38	0	0	0	1	15	0
Alamogordo	25,475	10,199	400	8	36	0	7	0	13	6	20	4	6
Rio Arriba	30,188	6,036	200	19	19	1	11	0	6	34	2	7	1
San Juan	92,475	17,050	184	14	11	1	38	0	0	17	3	16	1
Farmington	35,659	615,328	17,256	0	1	0	0	0	1	0	1	0	96
Santa Fe	78,415	10,546	134	11	19	2	37	0	22	1	3	3	1
Santa Fe	50,957	33,353	655	12	38	0	3	0	18	7	16	4	2
Valencia	31,439	3,853	123	19	34	1	34	0	2	1	2	7	0

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New Mexico Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Bernalillo	434,644	44,145	102	0	5	26	6	18	11	0	20	4	10
Albuquerque	341,978	293,009	857	0	0	2	7	17	2	19	6	19	28
Chaves	54,461	15,994	294	0	0	55	12	8	5	0	12	1	6
Roswell	42,296	20,073	475	0	0	0	20	23	1	15	4	12	25
Cibola	27,610	2,534	92	0	2	2	25	20	0	1	37	3	11
Curry	44,384	2,760	62	0	0	1	33	14	7	0	35	0	10
Clovis	32,513	10,546	324	0	0	0	26	32	0	14	8	1	19
Dona Ana	99,754	30,615	307	0	0	69	4	6	2	1	9	1	8
Las Cruces	46,476	64,416	1,386	0	0	58	6	8	0	9	7	2	10
Eddy	50,383	7,892	157	0	3	1	46	12	7	1	20	3	8
Carlsbad	26,559	10,799	407	0	0	1	26	24	0	14	6	1	29
Grant	28,892	10,849	376	0	1	52	11	7	2	0	9	7	11
Lea	59,819	14,691	246	0	0	1	33	11	0	0	13	0	42
Hobbs	31,531	15,118	479	0	0	2	22	35	0	4	14	13	11
McKinley	61,320	5,848	95	0	0	2	42	15	1	4	26	2	7
Otero	47,715	5,658	119	0	1	24	23	11	5	1	22	6	8
Alamogordo	25,475	8,321	327	0	0	0	8	21	0	25	14	5	27
Rio Arriba	30,188	5,480	182	0	11	4	23	13	0	1	40	0	9
San Juan	92,475	13,206	143	0	4	4	21	12	5	1	21	4	29
Farmington	35,659	110,292	3,093	0	0	0	3	5	0	4	2	82	4
Santa Fe	78,415	11,810	151	0	21	0	12	8	30	2	18	5	5
Santa Fe	50,957	41,972	824	0	0	0	12	14	0	15	11	12	36
Valencia	31,439	3,083	98	0	0	0	23	19	6	0	36	0	16

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

New York Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Albany	284,240	244,312	860	1	60	2	6	0	24	0	3	1	2
Albany	100,048	69,132	691	5	16	20	39	0	0	3	10	2	5
Colonie T.	74,455	27,910	375	6	6	22	34	0	0	2	17	4	10
Guilderland T.	26,142	7,893	302	3	10	26	23	0	0	3	10	5	21
Allegany	51,528	22,667	440	6	41	1	21	0	23	0	2	1	4
Broome	213,014	121,673	571	5	26	0	11	0	31	1	16	3	7
Binghamton	54,777	38,299	699	15	18	16	33	0	0	2	11	4	1
Union T.	60,877	11,699	192	18	12	22	37	0	0	2	0	7	2
Vestal T.	27,468	6,674	243	4	9	36	24	0	0	3	9	7	8
Cattaraugus	85,754	44,061	514	5	33	1	16	0	20	1	19	2	3
Cayuga	79,654	46,199	580	3	34	1	22	0	19	1	17	1	2
Auburn	32,405	17,766	548	8	17	17	36	0	0	3	10	2	7
Chautauqua	146,048	81,000	555	4	36	2	14	0	26	1	10	1	7
Jamestown	35,721	36,094	1,010	6	19	7	16	0	0	1	47	2	2
Chemung	95,284	63,248	664	7	32	1	15	0	22	1	17	1	4
Elmira	34,183	15,405	451	4	22	4	33	0	16	3	12	4	3
Chenango	49,672	20,112	405	5	34	2	24	0	17	1	4	1	12
Clinton	80,550	38,368	476	10	34	4	12	0	24	1	13	1	2
Columbia	59,818	31,827	532	3	31	1	25	0	19	1	14	2	4
Cortland	48,479	25,841	533	5	34	1	20	0	27	1	6	1	4
Dutchess	245,852	112,252	457	4	35	1	26	0	14	1	14	2	4
Poughkeepsie	29,638	21,103	712	13	17	4	29	0	16	2	10	5	3
Poughkeepsie T.	38,738	13,270	343	2	8	2	44	0	0	2	5	5	33
Wappinger T.	26,622	3,916	147	5	13	0	38	0	0	7	14	6	16
Erie	996,310	726,796	729	3	35	2	18	0	22	1	11	2	7
Amherst T.	107,226	44,746	417	9	8	12	56	0	0	2	2	5	6
Buffalo	348,035	494,819	1,422	13	40	9	20	0	0	2	8	3	4
Cheektowaga T.	106,982	27,237	255	7	10	13	60	0	0	2	2	5	1
Hamburg T.	53,378	12,323	231	3	7	14	48	0	0	4	12	11	2
Lancaster T.	29,972	4,305	144	4	10	16	58	0	0	4	1	5	2
Tonawanda T.	88,694	29,377	331	10	8	16	41	0	0	2	5	6	13
W. Seneca T.	49,966	11,873	238	7	8	24	52	0	0	2	2	5	1
Franklin	43,945	25,036	570	5	44	1	11	0	19	1	14	2	3
Fulton	55,034	28,201	512	4	30	0	24	0	21	1	16	1	3
Genesee	59,341	34,889	588	3	25	2	19	0	19	2	22	1	7
Greene	40,751	29,167	716	3	22	0	9	0	22	1	41	1	2
Herkimer	66,519	26,227	394	3	37	5	37	0	0	1	11	1	4
Jefferson	86,939	52,870	608	5	30	2	15	0	25	0	13	2	7
Watertown	27,332	18,863	690	20	15	22	27	0	0	2	11	3	1
Livingston	57,318	28,282	493	2	25	3	18	0	15	1	29	2	5
Madison	65,246	25,495	391	5	31	3	28	0	13	1	15	1	3
Monroe	707,393	554,723	784	7	31	1	17	0	23	1	10	3	6
Brighton T.	35,074	8,266	236	3	7	4	61	0	0	4	2	7	12
Gates T.	29,954	4,725	158	3	11	4	67	0	0	7	2	4	2
Greece T.	82,026	16,275	198	7	9	3	54	0	0	6	3	7	12
Henrietta T.	35,654	4,588	129	7	16	8	34	0	0	9	11	5	11
Irondequoit T.	57,566	10,485	182	14	12	5	55	0	0	4	4	4	1
Perinton T.	27,697	4,951	179	13	12	10	36	0	0	6	5	5	12
Perinton T.	39,140	5,341	136	4	11	6	45	0	0	10	14	4	5
Rochester	244,094	359,659	1,473	10	29	16	31	0	0	4	5	3	2
Webster T.	29,026	7,795	269	9	7	10	44	0	0	3	9	6	13
Montgomery	52,938	31,683	598	3	25	3	24	0	16	1	24	1	3
Nassau	1,316,372	1,140,906	867	7	19	0	30	0	26	2	11	3	3
Freeport	38,982	15,578	400	3	9	0	71	0	0	2	11	1	4

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New York Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on General Debt	All Other
Albany	284,240	199,262	701	1	37	4	4	1	3	2	5	20	22
Albany	100,048	65,828	658	0	0	0	5	33	0	12	8	5	36
Colonie T.	74,455	23,210	312	0	0	0	17	17	0	12	7	19	28
Guilderland T.	26,142	5,966	228	0	0	2	27	6	0	18	9	20	18
Allegany	51,528	23,507	456	1	43	5	17	2	3	7	6	2	14
Broome	213,014	135,238	635	0	33	5	8	2	2	1	6	6	38
Binghamton	54,777	39,532	722	0	0	0	4	21	0	12	5	3	55
Union T.	60,877	10,527	173	0	0	0	31	4	0	11	8	2	44
Vestal T.	27,468	6,563	239	0	0	1	32	13	0	14	8	5	27
Cattaraugus	85,754	49,226	574	3	44	8	17	2	2	4	6	2	13
Cayuga	79,654	49,391	620	0	30	14	14	2	2	0	5	1	33
Auburn	32,405	17,260	533	0	0	0	8	28	0	14	6	3	41
Chautauqua	146,048	83,082	569	1	47	4	11	3	2	2	6	5	18
Jamestown	35,721	42,366	1,186	0	0	27	4	10	0	11	3	2	43
Chemung	95,284	65,500	687	0	43	5	7	2	3	5	5	4	25
Elmira	34,183	16,327	478	0	0	0	10	30	0	3	8	8	42
Chenango	49,672	20,872	420	0	31	7	22	3	1	1	8	7	19
Clinton	80,550	37,285	463	1	39	5	13	1	3	3	5	1	29
Columbia	59,818	30,055	502	2	35	5	14	3	3	2	5	2	28
Cortland	48,479	26,718	551	1	35	6	16	3	4	0	5	3	26
Dutchess	245,852	123,499	502	0	28	12	6	8	4	0	6	4	32
Poughkeepsie	29,638	16,264	549	0	0	0	8	24	0	12	8	4	43
Poughkeepsie T.	38,738	11,821	305	0	0	0	22	17	0	26	8	9	17
Wappinger T.	26,622	2,901	109	0	0	1	38	1	0	16	14	9	20
Erie	996,310	770,241	773	7	33	17	4	1	3	4	5	5	20
Amherst T.	107,226	43,358	404	0	0	0	13	15	0	27	5	12	27
Buffalo	348,035	516,041	1,483	39	0	0	5	11	0	8	5	3	28
Cheektowaga T.	106,982	25,465	238	0	0	0	16	17	0	23	6	7	30
Hamburg T.	53,378	11,312	212	0	0	0	20	20	0	12	8	4	36
Lancaster T.	29,972	4,275	143	0	0	1	21	23	0	4	17	3	31
Tonawanda T.	88,694	28,566	322	0	0	1	14	16	0	24	7	5	32
W. Seneca T.	49,966	13,179	264	0	0	0	17	16	0	31	6	2	29
Franklin	43,945	25,862	589	1	47	5	8	1	3	0	6	1	28
Fulton	55,034	28,020	509	1	47	4	9	2	3	2	5	2	26
Genesee	59,341	37,734	636	2	33	6	10	3	3	0	5	4	35
Greene	40,751	30,417	746	1	30	33	15	1	2	0	5	1	11
Herkimer	66,519	26,982	406	1	32	4	14	0	3	1	5	5	36
Jefferson	86,939	49,012	564	0	35	4	14	1	3	0	4	4	34
Watertown	27,332	17,634	645	0	0	0	6	24	0	9	4	7	48
Livingston	57,318	27,949	488	1	51	4	10	6	4	2	5	4	14
Madison	65,246	25,957	398	3	40	7	17	2	3	2	7	2	17
Monroe	707,393	546,707	773	5	27	9	4	3	4	17	4	7	20
Brighton T.	35,074	7,916	226	0	0	0	28	21	0	15	11	2	23
Gates T.	29,954	4,093	137	0	0	0	29	27	0	0	17	2	26
Greece T.	82,026	16,652	203	0	0	0	29	23	0	7	8	9	25
Henrietta T.	35,654	4,426	124	0	0	0	27	1	0	12	15	2	43
Irondequoit T.	57,566	11,114	193	0	0	0	25	18	0	12	6	4	35
Perfield T.	27,697	4,300	155	0	0	0	24	1	0	21	12	3	40
Perinton T.	39,140	5,621	144	0	0	0	28	11	0	18	9	9	25
Rochester	244,094	350,098	1,434	46	0	0	6	12	0	4	3	4	25
Webster T.	29,026	8,698	300	0	0	0	17	14	0	32	7	6	23
Montgomery	52,938	30,889	583	0	41	4	10	2	2	2	4	3	33
Nassau	1,316,372	1,197,076	909	2	14	15	3	19	4	10	6	7	19
Freeport	38,982	17,583	451	0	0	0	9	20	0	11	8	5	46

(Continued on page 221.)

New York Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Nassau (cont.)													
Hempstead	40,419	19,216	475	8	7	0	71	0	0	2	5	5	3
Hempstead T.	735,668	174,023	237	10	7	3	59	0	0	3	5	6	5
Long Beach	33,744	21,496	637	6	14	7	51	0	0	2	14	2	2
N. Hempstead T.	216,787	54,293	250	4	6	4	61	0	0	3	14	3	5
Oyster Bay T.	305,877	84,117	275	3	7	0	66	0	0	4	11	5	3
Rockville Ctr.	25,326	10,527	416	1	6	0	67	0	0	3	7	10	5
Valley Stream	35,085	9,465	270	2	11	1	69	0	0	4	4	3	5
New York													
City	7,086,096	20,724,620	2,925	7	33	0	19	7	8	11	8	2	3
Niagara													
Niagara Falls	68,454	49,890	729	3	23	13	28	0	0	3	23	2	4
N. Tonawanda	35,391	16,409	464	2	28	20	21	0	0	5	16	1	7
Oneida													
Rome	43,510	37,806	869	6	15	2	16	0	7	2	48	1	4
Utica	73,722	36,612	497	18	23	1	28	0	13	3	9	5	1
Onondaga													
Clay T.	53,455	7,799	146	4	10	2	39	0	0	4	0	6	35
De Witt T.	26,057	6,020	231	2	8	0	58	0	0	5	8	4	15
Manlius T.	28,739	3,053	106	6	13	0	65	0	0	8	1	6	1
Salina T.	36,809	5,606	152	8	13	0	64	0	0	5	0	7	2
Syracuse	166,187	201,930	1,215	11	32	17	24	0	0	1	8	3	4
Ontario													
Orange	265,135	122,540	462	6	37	2	26	0	10	1	10	1	7
Orleans	38,618	19,802	513	3	36	2	15	0	18	1	14	2	7
Oswego	114,004	56,427	495	5	31	3	44	0	0	1	7	3	6
Otsego	59,139	24,465	414	4	32	0	19	0	19	1	19	1	5
Putnam	78,739	27,119	344	2	29	2	34	0	22	1	6	2	2
Carmel T.	28,340	7,155	252	2	9	0	70	0	0	3	2	4	11
Rensselaer													
Troy	55,669	24,968	449	15	24	2	32	0	12	3	7	1	3
Rockland													
Clarkstown T.	78,276	26,172	334	2	6	4	61	0	0	4	6	7	10
Haverstraw T.	31,836	3,976	125	4	15	2	50	0	0	3	10	6	10
Orangetown T.	47,925	16,534	345	3	7	3	69	0	0	3	7	5	4
Ramapo T.	89,096	20,537	231	3	7	1	72	0	0	2	8	4	2
St. Lawrence													
Saratoga	154,854	69,101	446	12	23	1	15	0	23	4	15	2	5
Schenectady													
Glenville T.	28,125	3,326	118	4	15	2	61	0	0	5	6	2	5
Rotterdam T.	29,109	6,589	226	8	10	0	65	0	0	2	3	7	4
Schenectady	67,614	41,138	608	12	21	0	30	0	20	3	8	1	3
Schoharie													
Steuben	97,983	44,438	454	2	34	3	23	0	24	1	9	3	2
Suffolk													
Babylon T.	202,908	43,660	215	10	13	0	54	0	0	4	7	2	11
Brookhaven T.	370,278	68,477	185	7	10	2	57	0	0	4	5	6	10
Huntington T.	199,365	46,349	232	3	11	1	66	0	0	5	7	4	3
Islip T.	299,549	70,451	235	4	9	0	66	0	0	4	8	3	6
Lindenhurst	26,662	3,962	149	5	14	1	48	0	0	8	13	7	4
Smithtown T.	114,700	25,824	225	5	11	1	68	0	0	5	4	5	1
Southampton T.	42,382	16,179	382	7	5	0	71	0	0	6	2	5	3
Sullivan													
Tompkins	87,860	36,648	417	4	38	1	7	0	32	0	13	2	3
Ithaca	28,212	15,100	535	12	16	4	26	0	21	3	9	3	6

(Continued on page 222.)

New York Counties, Cities and Towns, Percentage Distribution of General Expenditure, FY84 (cont.)

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County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Nassau (cont.)													
Hempstead	40,419	19,060	472	0	0	0	12	25	0	8	6	4	46
Hempstead T.	735,668	170,623	232	0	0	0	18	3	0	23	5	11	40
Long Beach	33,744	22,112	655	0	0	0	2	21	0	14	7	4	52
N. Hempstead T.	216,787	56,246	259	0	0	0	13	9	0	29	5	6	37
Oyster Bay T.	305,877	87,751	287	0	0	0	15	2	0	24	8	11	39
Rockville Ctr.	25,326	13,661	539	0	0	0	8	26	0	17	14	2	33
Valley Stream	35,085	10,522	300	0	0	0	15	8	0	16	8	9	43
New York													
City	7,086,096	18,447,320	2,603	20	21	10	2	8	2	5	3	3	24
Niagara	222,218	132,987	598	2	39	7	3	3	2	1	5	3	34
Niagara Falls	68,454	53,323	779	0	0	0	5	16	0	14	7	11	47
N. Tonawanda	35,391	17,266	488	0	0	0	14	19	0	22	5	9	32
Oneida	251,541	132,045	525	1	41	4	5	1	2	4	4	4	32
Rome	43,510	36,532	840	0	0	48	8	12	0	3	4	3	22
Utica	73,722	40,801	553	0	0	0	6	24	0	7	4	7	53
Onondaga	459,440	357,934	779	2	30	6	5	3	4	8	5	8	28
Clay T.	53,455	7,482	140	0	0	0	29	20	0	7	8	17	18
De Witt T.	26,057	5,531	212	0	0	0	32	25	0	11	10	4	17
Manlius T.	28,739	3,059	106	0	0	0	39	25	0	4	12	6	14
Salina T.	36,809	4,844	132	0	0	0	35	8	0	10	11	9	27
Syracuse	166,187	229,745	1,382	41	0	0	5	12	0	6	3	5	28
Ontario	89,394	51,166	572	1	26	4	7	4	3	2	6	7	39
Orange	265,135	135,428	511	2	47	6	4	3	4	2	7	4	23
Orleans	38,618	20,709	536	1	47	5	9	4	4	0	6	6	18
Oswego	114,004	54,812	481	1	38	5	18	3	3	4	6	4	18
Otsego	59,139	25,110	425	0	49	4	18	1	2	0	5	3	17
Putnam	78,739	29,214	371	3	23	12	16	6	5	0	12	2	22
Carmel T.	28,340	6,554	231	0	0	0	27	32	0	11	11	3	16
Rensselaer	150,943	89,092	590	2	35	6	4	1	3	2	4	3	38
Troy	55,669	24,436	439	0	0	0	7	43	0	6	9	9	27
Rockland	259,787	171,617	661	2	30	23	2	2	2	3	5	4	27
Clarkstown T.	78,276	22,074	282	0	0	1	20	19	0	8	9	13	30
Haverstraw T.	31,836	4,707	148	0	0	2	8	18	0	24	9	2	37
Orangetown T.	47,925	14,940	312	0	0	0	18	25	0	18	10	1	28
Ramapo T.	89,096	20,304	228	0	0	2	15	18	0	23	9	14	20
St. Lawrence	112,546	51,478	457	0	47	5	13	3	3	0	5	4	22
Saratoga	154,854	62,112	401	2	28	5	8	3	3	15	5	5	25
Schenectady	149,105	70,491	473	2	53	3	5	2	3	0	4	3	25
Glenville T.	28,125	3,118	111	0	0	1	31	21	0	6	15	3	25
Rotterdam T.	29,109	5,807	199	0	0	1	23	22	0	11	12	3	29
Schenectady	67,614	38,324	567	0	0	2	6	29	0	13	6	5	39
Schoharie	29,404	12,467	424	2	37	7	22	1	4	0	7	4	18
Steuben	97,983	46,569	475	1	45	5	24	2	3	2	6	1	11
Suffolk	1,285,280	792,890	617	3	22	5	2	20	3	3	7	9	23
Babylon T.	202,908	41,312	204	0	0	1	21	10	0	6	9	14	39
Brookhaven T.	370,278	68,927	186	0	0	1	29	2	0	6	9	13	41
Huntington T.	199,365	41,995	211	0	0	1	27	2	0	15	11	6	39
Islip T.	299,549	67,123	224	0	0	1	24	5	0	17	9	10	35
Lindenhurst	26,662	4,629	174	0	0	0	32	13	0	9	11	1	34
Smithtown T.	114,700	26,989	235	0	0	0	36	1	0	8	8	6	40
Southampton T.	42,382	15,809	373	0	0	0	20	25	0	8	10	6	31
Sullivan	64,445	50,060	777	2	26	9	18	4	4	2	7	4	24
Tompkins	87,860	37,440	426	1	32	10	10	3	2	1	6	4	32
Ithaca	28,212	14,490	514	0	0	0	16	24	0	17	8	3	32

(Continued on page 223.)

New York Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Ulster	158,798	82,333	518	3	31	1	13	0	32	1	14	1	4
Warren	54,810	31,203	569	6	25	3	11	0	39	1	11	2	2
Washington	54,916	31,683	577	2	22	3	18	0	15	1	19	1	20
Wayne	85,907	40,299	469	4	26	1	21	0	17	1	10	8	12
Westchester	861,347	658,714	765	4	30	0	30	0	13	0	16	2	5
Cortlandt T.	35,776	10,772	301	2	6	2	75	0	0	2	3	8	3
Eastchester T.	32,179	11,068	344	3	6	0	68	0	0	2	13	5	2
Greenburgh T.	82,032	24,229	295	10	5	1	71	0	0	3	3	3	4
Mamaroneck T.	28,315	6,832	241	2	8	0	71	0	0	3	5	6	4
Mt. Pleasant T.	39,289	13,213	336	9	5	0	52	0	0	4	2	9	19
Mt. Vernon	66,168	37,253	563	12	17	2	41	0	14	3	2	2	8
New Rochelle	70,673	46,108	652	7	14	1	46	0	15	3	5	2	6
Ossining T.	30,941	3,212	104	8	13	1	58	0	0	6	3	8	4
Rye T.	38,569	4,460	116	5	10	1	59	0	0	6	5	4	10
White Plains	45,996	59,526	1,294	5	7	4	33	0	23	3	15	8	2
Yonkers	192,342	211,556	1,100	5	24	0	42	0	14	6	3	2	4
Yorktown T.	31,796	15,208	478	13	6	0	55	0	0	4	4	3	15
Wyoming	40,310	27,520	683	1	17	4	16	0	15	1	40	2	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**New York Counties, Cities and Towns,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elem-</u> <u>entary</u> <u>and</u> <u>Sec-</u> <u>ondary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pitals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Gov-</u> <u>ern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Ulster	158,798	84,115	530	0	36	11	11	2	2	0	6	2	29
Warren	54,810	30,033	548	1	35	4	15	5	2	0	7	1	29
Washington	54,916	31,523	574	1	33	3	12	2	2	0	5	12	30
Wayne	85,907	35,246	410	1	38	7	12	4	4	0	8	8	18
Westchester	861,347	656,459	762	1	30	20	3	2	4	7	6	5	23
Cortlandt T.	35,776	9,307	260	0	0	1	33	2	0	17	13	2	31
Eastchester T.	32,179	11,128	346	0	0	0	15	18	0	11	9	5	41
Greenburgh T.	82,032	24,070	293	0	0	0	12	18	0	11	6	5	46
Mamaroneck T.	28,315	7,547	267	0	0	2	13	20	0	21	10	5	29
Mt. Pleasant T.	39,289	12,404	316	0	0	0	16	12	0	21	9	20	21
Mt. Vernon	66,168	36,535	552	0	0	1	3	25	0	9	9	7	46
New Rochelle	70,673	44,522	630	0	0	1	6	31	0	8	6	6	43
Ossining T.	30,941	3,497	113	0	0	0	14	15	0	20	16	3	31
Rye T.	38,569	5,078	132	0	0	1	16	20	0	12	11	6	35
White Plains	45,996	56,073	1,219	0	0	0	9	32	0	8	11	7	32
Yonkers	192,342	220,641	1,147	46	0	0	1	16	1	3	4	2	26
Yorktown T.	31,796	13,299	418	0	0	0	15	12	0	29	8	6	30
Wyoming	40,310	28,470	706	1	16	41	17	2	2	0	5	3	12

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

North Carolina Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Alamance	100,762	75,865	753	2	46	0	20	0	7	0	6	2	16
Burlington	37,389	18,630	498	13	14	7	28	0	0	2	23	9	3
Alexander	25,642	15,022	586	2	58	0	21	0	6	0	5	2	6
Anson	25,943	29,611	1,141	14	44	0	12	0	3	0	24	1	2
Beaufort	41,615	32,121	772	2	53	0	18	0	7	1	6	2	10
Bladen	30,625	29,551	965	3	56	0	15	0	3	0	20	1	2
Brunswick	39,005	36,469	935	4	43	0	28	0	4	0	13	3	3
Buncombe	163,540	112,882	690	4	50	0	25	0	8	1	5	1	5
Asheville	53,278	28,367	532	13	15	14	30	0	0	4	7	6	11
Burke	74,014	42,043	568	2	58	0	22	0	0	0	6	2	9
Cabarrus	89,153	89,721	1,006	1	35	0	15	0	5	1	41	1	3
Caldwell	68,091	44,911	660	5	54	0	18	0	6	0	6	1	9
Carteret	43,676	28,375	650	3	53	0	23	0	9	1	5	2	3
Catawba	107,719	97,135	902	2	41	0	15	0	8	1	21	3	10
Chatham	34,278	19,474	568	5	50	0	25	0	7	1	4	2	6
Cleveland	83,709	57,720	690	3	58	0	21	0	7	0	4	1	5
Columbus	51,277	39,650	773	6	64	0	17	0	6	0	4	1	2
Craven	73,718	49,382	670	4	58	1	18	0	7	0	5	1	5
Cumberland	250,177	169,462	677	5	58	0	20	0	7	1	5	1	2
Fayetteville	61,583	27,530	447	20	14	7	23	0	0	2	17	15	1
Davidson	115,025	76,100	662	2	56	0	19	0	5	0	6	1	10
Davie	25,884	19,841	767	1	45	0	21	0	4	0	26	2	1
Duplin	40,982	29,908	730	4	62	0	17	0	5	0	5	1	6
Durham	155,799	117,310	753	2	49	0	33	0	7	1	5	2	1
Durham (city)	101,242	49,043	484	10	11	10	31	0	0	2	19	10	7
Edgecomb	56,955	33,242	584	3	63	0	20	0	5	0	5	2	3
Forsyth	249,721	168,472	675	2	47	2	29	0	10	0	6	2	2
Winston Salem	140,846	100,450	713	18	12	6	28	0	0	3	18	8	7
Franklin	30,727	21,219	691	2	46	0	20	0	3	0	25	2	1
Gaston	166,179	105,345	634	2	57	0	23	0	6	0	4	2	6
Gastonia	48,244	12,968	269	17	25	12	31	0	0	3	4	8	0
Granville	35,226	27,903	792	2	44	0	17	0	5	0	18	2	12
Guilford	320,694	239,636	747	1	51	1	26	0	9	1	5	1	4
Greensboro	157,337	74,946	476	11	15	9	37	0	0	3	17	4	4
High Point	63,386	44,007	694	19	11	7	26	0	0	1	18	4	14
Halifax	55,603	41,609	748	3	65	0	16	0	6	0	3	2	5
Harnett	60,959	35,513	583	3	62	0	20	0	5	0	4	2	2
Haywood	47,041	47,403	1,008	1	38	1	13	0	5	0	32	1	7
Henderson	61,909	63,662	1,028	1	34	0	14	0	6	0	34	1	10
Iredell	84,346	65,690	779	1	48	0	14	0	7	0	5	1	25
Jackson	26,519	19,814	747	9	52	0	17	0	6	0	8	0	8
Johnston	72,346	60,205	832	3	52	0	14	0	5	0	22	1	2
Lee	37,714	31,093	824	3	54	0	21	0	7	0	7	2	5
Lenoir	60,065	61,963	1,032	2	46	0	12	0	5	0	31	1	3
Kinston	25,204	8,610	342	11	17	7	30	0	0	3	19	8	5
Lincoln	43,249	27,385	633	2	51	0	25	0	6	0	4	1	10
McDowell	35,995	24,893	692	4	55	0	16	0	4	0	6	0	14
Martin	26,199	31,269	1,194	2	40	0	18	0	3	0	3	1	33
Mecklenburg	419,428	361,596	862	9	39	1	30	0	9	2	5	2	3
Charlotte	323,972	198,493	613	14	10	3	37	0	6	2	19	7	2
Moore	51,708	38,105	737	2	60	0	19	0	8	1	8	1	3
Nash	68,400	56,337	824	2	63	0	15	0	8	0	4	1	6
Rocky Mount	42,798	13,677	320	9	21	9	29	0	0	1	23	5	2
New Hanover	107,299	90,169	840	3	42	0	28	0	9	1	5	2	10
Wilmington	44,669	21,337	478	15	13	10	34	0	0	2	15	8	3
Onslow	116,589	54,733	469	3	58	0	16	0	9	1	8	2	4

(Continued on page 226.)

North Carolina Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secon- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Alamance	100,762	67,074	666	62	5	4	0	3	2	1	3	5	15
Burlington	37,389	14,815	396	0	0	0	7	31	0	30	7	1	25
Alexander	25,642	15,225	594	73	5	2	0	3	1	1	3	6	5
Anson	25,943	26,310	1,014	45	5	25	0	2	4	2	3	0	14
Beaufort	41,615	29,791	716	61	6	2	0	2	0	2	3	8	15
Bladen	30,625	27,244	890	55	5	21	0	2	0	1	5	1	12
Brunswick	39,005	35,758	917	53	4	13	0	2	0	2	5	3	18
Buncombe	163,540	107,708	659	61	4	4	0	3	1	1	4	3	19
Asheville	53,278	24,342	457	0	0	0	7	34	0	8	7	1	43
Burke	74,014	41,828	565	67	7	1	0	4	0	2	2	3	15
Cabarrus	89,153	84,714	950	44	4	42	0	3	0	0	2	2	3
Caldwell	68,091	42,460	624	65	5	3	0	3	0	1	2	5	15
Carteret	43,676	30,664	702	49	5	12	0	3	0	3	5	5	18
Catawba	107,719	91,837	853	50	6	20	0	3	0	1	2	7	10
Chatham	34,278	20,018	584	70	6	1	0	4	1	2	3	5	8
Cleveland	83,709	56,617	676	68	7	4	0	3	1	1	3	5	9
Columbus	51,277	40,013	780	65	6	4	0	2	1	1	3	1	18
Craven	73,718	48,591	659	62	7	5	0	3	2	1	3	5	13
Cumberland	250,177	154,846	619	62	7	4	0	4	1	1	3	2	16
Fayetteville	61,583	38,364	623	0	0	0	6	21	0	49	4	0	21
Davidson	115,025	70,565	613	65	4	5	0	2	0	1	4	2	16
Davie	25,884	18,727	723	54	4	27	0	4	1	1	4	3	4
Duplin	40,982	30,272	739	61	6	3	0	3	0	2	3	5	18
Durham	155,799	111,812	718	62	11	7	0	3	1	1	3	1	11
Durham (city)	101,242	44,883	443	0	0	0	13	29	0	18	14	2	24
Edgecomb	56,955	34,683	609	61	11	4	0	2	0	1	4	1	14
Forsyth	249,721	164,267	658	62	7	6	0	3	1	0	3	2	16
Winston Salem	140,846	71,616	508	0	0	0	12	32	0	18	5	2	30
Franklin	30,727	23,126	753	61	5	24	0	2	1	1	2	1	3
Gaston	166,179	99,709	600	65	6	2	0	1	1	1	4	4	16
Gastonia	48,244	16,817	349	0	0	0	14	28	0	11	10	0	37
Granville	35,226	25,041	711	59	5	17	0	2	1	1	4	8	3
Guilford	320,694	226,003	705	63	7	8	0	3	1	0	5	4	8
Greensboro	157,337	71,000	451	0	0	0	9	29	0	16	9	1	37
High Point	63,386	41,105	648	0	0	0	6	18	0	15	4	5	52
Halifax	55,603	47,065	846	58	15	4	0	2	5	1	3	4	9
Harnett	60,959	33,604	551	73	7	3	0	3	0	1	3	1	9
Haywood	47,041	45,361	964	42	4	32	0	2	0	1	2	4	13
Henderson	61,909	59,694	964	39	4	35	0	4	0	1	2	5	12
Iredell	84,346	54,295	644	64	5	3	0	2	1	1	3	8	13
Jackson	26,519	19,089	720	45	6	4	0	3	1	3	5	7	28
Johnston	72,346	63,859	883	49	4	29	0	1	0	1	2	1	11
Lee	37,714	32,391	859	52	6	1	0	2	1	1	3	6	28
Lenoir	60,065	61,079	1,017	46	5	31	0	2	0	1	2	3	12
Kinston	25,204	9,776	388	0	0	0	6	34	0	13	8	1	38
Lincoln	43,249	27,247	630	67	5	2	0	4	0	3	3	8	8
McDowell	35,995	27,109	753	67	6	1	0	4	0	1	3	6	13
Martin	26,199	28,938	1,105	49	6	1	0	1	1	1	3	26	12
Mecklenburg	419,428	333,621	795	58	7	8	0	2	1	1	2	4	17
Charlotte	323,972	181,714	561	0	0	1	12	21	0	12	6	6	43
Moore	51,708	36,522	706	58	6	2	0	3	1	3	3	2	22
Nash	68,400	54,861	802	70	7	3	0	2	0	1	3	5	10
Rocky Mount	42,798	20,279	474	0	0	0	20	23	0	19	11	0	27
New Hanover	107,299	89,792	837	48	7	3	0	3	1	10	5	6	17
Wilmington	44,669	17,140	384	0	0	0	12	35	0	7	10	0	36
Onslow	116,589	52,562	451	58	6	5	0	3	1	2	2	3	20

(Continued on page 227.)

North Carolina Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Orange	78,271	41,623	532	5	43	0	33	0	9	1	4	1	2
Chapel Hill T.	32,484	13,446	414	12	18	12	41	0	0	3	7	4	3
Pasquotank	28,688	35,576	1,240	3	35	0	9	0	5	0	44	3	1
Person	29,690	30,770	1,036	3	42	0	20	0	3	0	3	2	26
Pitt	92,930	64,772	697	3	58	0	19	0	8	1	5	1	5
Greenville	36,634	16,404	448	15	21	7	23	0	0	2	13	12	8
Randolph	93,876	54,626	582	2	58	0	20	0	5	0	7	1	8
Richmond	44,878	30,264	674	2	62	0	17	0	8	0	8	1	3
Robeson	103,501	79,977	773	4	66	0	14	0	5	0	3	1	6
Rockingham	84,403	60,706	719	2	55	0	23	0	5	0	5	2	7
Rowan	100,772	54,394	540	8	53	0	18	0	8	0	6	1	4
Rutherford	55,709	36,727	659	2	58	0	22	0	8	0	4	1	4
Sampson	49,919	37,575	753	3	62	0	20	0	6	0	5	1	2
Scotland	33,040	25,323	766	2	55	0	23	0	6	0	5	2	7
Stanly	48,656	36,977	760	3	49	0	21	0	5	0	5	1	16
Stokes	34,173	26,791	784	2	46	0	25	0	4	0	20	1	2
Surry	59,639	50,695	850	2	45	0	17	0	6	0	24	1	5
Union	73,592	51,532	700	3	54	1	22	0	7	1	5	3	5
Vance	37,269	27,081	727	3	62	1	17	0	7	0	6	1	3
Wake	314,585	276,954	880	1	37	0	23	0	9	1	5	2	22
Raleigh	154,211	84,189	546	8	15	9	38	0	0	2	16	11	3
Watauga	33,254	17,534	527	4	51	0	24	0	12	1	4	1	3
Wayne	97,657	87,120	892	4	44	0	11	0	5	0	29	2	5
Goldsboro	34,851	11,060	317	9	18	11	36	0	0	2	14	8	2
Wilkes	59,399	39,510	665	3	62	0	16	0	7	0	6	1	3
Wilson	63,736	51,453	807	2	59	1	19	0	6	0	4	2	5
Wilson	34,533	16,847	488	9	12	5	22	0	0	1	12	20	18
Yadkin	29,019	21,084	727	2	47	0	17	0	5	0	21	1	6

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**North Carolina Counties and Cities,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu- lation</u>	<u>All</u> <u>General</u> <u>Expen- ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen- diture</u>	<u>Elemen- tary</u> <u>and</u> <u>Secund- ary</u> <u>Educa- tion</u>	<u>Public</u> <u>Wel- fare</u>	<u>Health</u> <u>and</u> <u>Hos- pi- tals</u>	<u>High- ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor- rec- tions</u>	<u>Sani- tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel- lan- eous</u> <u>Govern- ment</u> <u>Ad- minis- tra- tion</u>	<u>Inter- est</u> <u>Pay- ments</u> <u>on</u> <u>Gen- eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Orange	78,271	41,323	528	67	6	3	0	3	0	0	6	1	13
Chapel Hill T.	32,484	11,164	344	0	0	0	8	28	0	14	15	4	30
Pasquotank	28,688	32,755	1,142	36	4	40	0	1	0	1	2	1	16
Person	29,690	28,394	956	47	6	1	0	2	0	0	4	24	16
Pitt	92,930	63,424	682	63	7	6	0	2	0	1	5	2	14
Greenville	36,634	13,710	374	0	0	0	11	28	0	20	8	1	32
Randolph	93,876	54,080	576	64	4	6	0	3	0	1	3	7	12
Richmond	44,878	30,359	676	62	5	2	0	3	1	1	3	4	19
Robeson	103,501	81,551	788	70	6	3	0	2	0	1	2	4	11
Rockingham	84,403	57,329	679	62	7	6	0	3	1	0	3	5	15
Rowan	100,772	55,267	548	66	6	2	0	3	0	1	3	4	15
Rutherford	55,709	36,113	648	64	6	1	0	3	1	1	3	4	17
Sampson	49,919	35,911	719	66	7	3	0	2	1	1	4	2	15
Scotland	33,040	29,158	883	72	7	3	0	2	1	1	2	8	4
Stanly	48,656	32,588	670	60	5	3	0	2	0	1	4	6	18
Stokes	34,173	25,837	756	60	4	19	0	4	0	1	3	2	6
Surry	59,639	50,214	842	52	4	21	0	2	0	1	2	4	14
Union	73,592	50,047	680	64	7	9	0	3	0	1	3	7	6
Vance	37,269	26,581	713	61	8	1	0	4	1	1	3	2	19
Wake	314,585	214,638	682	65	6	10	0	2	0	0	4	1	10
Raleigh	154,211	71,388	463	0	1	0	10	25	0	13	10	3	37
Watauga	33,254	17,530	527	63	5	1	0	4	1	3	5	2	16
Wayne	97,657	85,737	878	50	5	28	0	2	0	1	2	2	10
Goldsboro	34,851	9,690	278	0	0	0	11	33	0	17	14	0	25
Wilkes	59,399	37,787	636	61	7	2	0	2	0	0	3	3	22
Wilson	63,736	44,909	705	64	9	2	0	3	1	2	3	3	13
Wilson	34,533	14,052	407	0	0	0	8	26	0	20	9	0	37
Yadkin	29,019	19,893	686	57	6	20	0	2	1	1	3	6	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

North Dakota Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Burleigh	56,679	7,750	137	4	42	3	39	0	0	1	3	2	6
Bismarck	45,929	22,150	482	4	15	2	25	0	0	2	25	8	18
Cass	90,624	12,492	138	4	32	0	55	0	0	2	3	4	0
Fargo	62,596	36,498	583	18	10	1	13	0	0	5	16	6	32
Grand Forks	67,213	8,155	121	6	35	2	44	0	0	2	5	5	2
Grand Forks	44,149	28,395	643	31	9	0	12	0	0	4	20	8	17
Morton	25,968	6,261	241	7	29	2	41	0	0	0	6	6	9
Stark	28,107	5,362	191	4	40	0	38	0	0	1	3	3	10
Ward	59,908	8,538	143	5	40	3	39	0	0	2	2	7	2
Minot	33,432	13,386	400	6	17	0	24	0	0	4	23	8	17
Williams	27,598	5,884	213	2	46	2	30	0	0	3	10	5	2

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

North Dakota Counties and Cities, Percentage Distribution of General Expenditure, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pitals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Burleigh	56,679	8,760	155	1	29	3	21	11	9	0	12	1	13
Bismarck	45,929	22,715	495	0	0	2	17	17	0	9	6	26	23
Cass	90,624	9,550	105	0	26	0	22	8	6	0	21	0	16
Fargo	62,596	33,046	528	0	0	4	12	19	0	13	5	17	29
Grand Forks	67,213	5,999	89	1	15	5	39	5	5	0	18	0	13
Grand Forks	44,149	26,095	591	0	0	1	7	14	0	38	3	8	29
Morton	25,968	6,389	246	1	10	5	42	7	2	0	20	3	10
Stark	28,107	5,409	192	1	12	2	39	5	10	0	16	3	13
Ward	59,908	9,239	154	1	14	2	23	5	31	0	12	1	11
Minot	33,432	14,755	441	0	0	0	4	19	0	26	5	12	33
Williams	27,598	6,546	237	1	11	2	32	12	3	0	18	0	21

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Ohio Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Allen	110,212	28,395	258	12	42	11	13	0	5	2	5	3	7
Lima	46,909	17,748	378	12	11	0	6	31	0	2	22	11	4
Ashland	46,545	10,468	225	6	35	1	18	0	6	2	10	4	18
Ashtabula	103,087	39,301	381	2	39	0	18	0	4	1	8	4	25
Ashtabula	25,581	1,205	47	7	13	0	67	0	0	1	7	0	5
Athens	57,560	15,257	265	8	48	3	17	0	5	2	6	2	9
Belmont	82,169	17,440	212	8	48	0	19	0	0	1	12	4	8
Brown	33,272	14,688	441	2	25	1	6	0	2	1	58	3	1
Butler	262,989	54,525	207	6	51	0	18	0	0	2	6	9	6
Fairfield	31,655	11,566	365	6	9	0	8	40	0	6	14	12	5
Fairfield T.	39,648	741	19	16	14	0	50	0	0	13	0	2	4
Hamilton	63,887	27,647	433	10	10	1	7	29	0	2	18	16	7
Middletown	43,854	36,332	828	10	3	3	10	23	0	1	13	5	31
Carroll	25,909	5,612	217	5	44	2	22	0	0	2	15	5	5
Champaign	33,667	9,931	295	3	36	2	15	0	0	1	25	4	15
Clark	148,549	47,147	317	6	48	1	12	0	5	1	6	14	8
Springfield	71,344	27,058	379	10	10	0	2	42	0	3	18	3	11
Clermont	133,656	44,192	331	21	27	0	17	0	5	1	15	4	9
Clinton	34,587	20,242	585	2	15	1	13	0	2	0	58	2	7
Columbiana	113,556	15,244	134	5	49	2	23	0	0	2	5	5	9
Crawford	49,541	10,543	213	4	49	1	18	0	6	1	12	4	4
Cuyahoga	1,473,029	639,085	434	4	46	1	18	0	5	2	12	6	6
Brook Park	25,591	11,944	467	5	7	0	17	64	0	1	3	1	2
Cleveland	558,869	396,611	710	20	10	1	11	36	0	1	14	4	2
Cleveland													
Heights	55,765	26,186	470	9	9	1	19	36	0	4	10	7	6
E. Cleveland	36,865	13,295	361	5	12	0	12	38	0	2	18	1	12
Euclid	58,175	32,124	552	5	10	0	23	36	0	1	17	3	5
Garfield Heights	34,308	9,827	286	2	16	0	26	28	0	1	6	15	5
Lakewood	61,453	80,081	1,303	8	5	0	8	10	0	1	65	2	2
Maple Heights	29,100	10,446	359	4	15	0	28	39	0	1	5	0	8
N. Olmsted	36,117	11,770	326	4	11	4	32	20	0	0	21	3	6
Parma	90,572	24,831	274	3	12	0	13	53	0	3	3	10	3
Shaker Heights	31,776	21,763	685	1	8	1	22	38	0	13	10	3	5
S. Euclid	25,353	6,878	271	2	15	0	44	22	0	5	3	2	7
Strongsville	29,847	10,621	356	1	10	0	29	29	0	4	13	2	12
Darke	53,816	10,909	203	5	42	3	19	0	6	1	6	8	10
Delaware	55,597	11,664	210	2	38	0	23	0	7	1	14	5	10
Erie	78,505	27,639	352	12	28	1	14	0	7	1	21	3	15
Sandusky	30,996	10,885	351	4	11	1	9	31	0	11	21	3	9
Fairfield	95,626	31,976	334	2	20	2	11	0	4	1	56	2	3
Lancaster	35,234	11,601	329	11	15	0	7	28	0	4	19	3	11
Franklin	883,879	236,600	268	3	43	1	22	0	0	2	11	11	7
Columbus	570,588	327,489	574	14	9	1	4	39	0	2	22	5	4
Upper Arlington	35,449	11,498	324	1	17	1	21	28	0	11	13	4	4
Fulton	37,894	9,701	256	3	42	3	15	0	2	2	9	7	17
Geauga	74,727	19,865	266	3	36	2	20	0	0	4	9	4	23
Greene	130,973	32,286	247	6	35	1	20	0	5	1	21	5	8
Bath T.	36,378	667	18	19	12	0	57	0	0	0	8	3	1
Beavercreek V.	32,700	3,115	95	6	27	0	43	0	0	9	6	6	4
Fairborn	29,296	11,197	382	16	10	3	13	20	0	2	22	4	12
Guernsey	41,844	11,055	264	2	38	0	21	0	6	2	20	4	6
Hamilton	871,637	278,747	320	7	32	4	26	0	8	3	5	10	6
Cincinnati	380,118	323,919	852	13	7	3	10	32	0	5	20	6	4
Colerain T.	57,119	2,158	38	8	16	0	53	0	0	10	0	3	10
Norwood	25,887	11,556	446	7	11	0	8	59	0	1	9	0	4
Springfield T.	41,980	3,266	78	4	19	0	63	0	0	6	0	4	3

(Continued on page 232.)

Ohio Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on General Debt	All Other
Allen	110,212	34,470	313	3	26	8	12	5	2	3	10	1	29
Lima	46,909	18,797	401	0	0	1	8	25	0	19	10	11	26
Ashland	46,545	8,801	189	0	18	13	19	9	2	0	17	6	16
Ashtabula	103,087	38,050	369	3	29	11	7	4	1	24	9	6	6
Ashtabula	25,581	1,055	41	0	0	4	33	42	0	0	2	0	19
Athens	57,560	13,298	231	1	25	27	12	4	1	1	11	3	14
Belmont	82,169	16,541	201	0	25	21	12	3	3	3	13	3	16
Brown	33,272	14,799	445	3	10	59	11	3	0	1	10	1	3
Butler	262,989	61,660	234	2	30	18	9	4	1	6	8	6	15
Fairfield	31,655	9,747	308	0	0	0	18	20	0	21	14	14	13
Fairfield T.	39,648	683	17	0	0	1	19	51	0	0	16	0	14
Hamilton	63,887	25,079	393	0	0	2	6	30	1	18	3	6	34
Middletown	43,854	33,968	775	0	0	3	9	21	1	11	6	24	25
Carroll	25,909	5,719	221	0	17	10	31	7	4	4	17	1	9
Champaign	33,667	9,394	279	0	41	9	16	6	1	0	12	3	12
Clark	148,549	46,646	314	0	37	19	6	4	2	2	9	12	8
Springfield	71,344	27,039	379	0	0	2	7	32	1	15	12	5	25
Clermont	133,656	39,238	294	4	15	11	6	6	2	31	16	5	5
Clinton	34,587	19,320	559	0	9	64	7	4	0	0	7	3	5
Columbiana	113,556	17,257	152	6	19	18	15	4	3	9	14	2	11
Crawford	49,541	9,503	192	3	36	12	13	7	1	3	16	0	9
Cuyahoga	1,473,029	604,661	410	0	33	33	4	1	3	1	13	4	7
Brook Park	25,591	13,586	531	0	0	0	23	29	0	18	9	0	2
Cleveland	558,869	378,520	677	0	0	3	7	35	1	8	7	5	33
Cleveland Heights	55,765	28,650	514	0	0	1	15	24	0	18	12	7	23
E. Cleveland	36,865	13,352	362	0	0	1	6	34	0	23	16	1	19
Euclid	58,175	29,449	506	0	0	1	7	27	0	28	10	5	23
Garfield Heights	34,308	9,325	272	0	0	1	9	33	0	10	14	19	15
Lakewood	61,453	95,670	1,557	0	0	70	3	7	0	9	3	2	7
Maple Heights	29,100	9,139	314	0	0	0	8	37	0	13	10	5	27
N. Olmsted	36,117	13,855	384	0	0	1	8	21	0	12	34	10	14
Parma	90,572	25,644	283	0	0	1	16	27	0	13	14	10	20
Shaker Heights	31,776	17,771	559	0	0	1	11	36	0	10	10	8	24
S. Euclid	25,353	4,858	192	0	0	2	10	46	0	9	11	3	20
Strongsville	29,847	14,172	475	0	0	2	16	19	0	36	9	8	11
Darke	53,816	13,065	243	5	19	8	16	6	3	0	30	1	14
Delaware	55,597	11,690	210	0	17	24	17	7	2	2	18	3	10
Erie	78,505	27,299	348	2	19	14	9	4	3	27	11	4	7
Sandusky	30,996	9,312	300	0	0	2	10	37	0	15	13	3	20
Fairfield	95,626	31,423	329	0	7	63	8	4	0	1	8	1	8
Lancaster	35,234	12,269	348	0	0	1	10	34	0	13	7	2	32
Franklin	883,879	231,919	262	1	40	16	6	2	5	2	10	13	6
Columbus	570,588	315,137	552	0	0	4	6	30	0	18	9	12	22
Upper Arlington	35,449	10,636	300	0	0	0	14	35	0	12	10	3	25
Fulton	37,894	8,067	213	7	26	6	22	5	1	1	18	9	7
Geauga	74,727	19,056	255	0	19	18	13	5	2	10	14	8	10
Greene	130,973	33,031	252	2	25	17	10	5	1	9	19	5	7
Bath T.	36,378	540	15	0	0	1	26	34	0	0	12	0	27
Beavercreek V.	32,700	3,750	115	0	0	1	38	30	3	0	19	1	9
Fairborn	29,296	9,972	340	0	0	0	7	34	0	12	19	5	23
Guernsey	41,844	8,854	212	2	26	18	17	6	1	0	18	2	9
Hamilton	871,637	295,378	339	3	20	26	5	4	17	0	11	3	10
Cincinnati	380,118	307,410	809	0	0	8	6	26	0	15	5	4	36
Colerain T.	57,119	2,191	38	0	0	1	24	53	0	0	7	0	14
Norwood	25,887	11,123	430	0	0	2	10	34	0	14	9	1	30
Springfield T.	41,980	2,567	61	0	0	2	23	55	0	0	5	0	15

(Continued on page 233.)

Ohio Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Hamilton (cont.)													
Sycamore T.	29,875	1,946	65	5	15	0	57	0	0	9	1	4	9
Hancock	65,098	15,385	236	2	37	1	22	0	4	2	14	5	13
Findlay	36,175	13,620	377	2	10	1	8	33	0	5	13	13	14
Henry	28,075	8,454	301	3	33	1	26	0	5	1	19	4	8
Huron	54,600	11,504	211	5	41	3	18	0	7	2	10	4	10
Jackson	30,136	7,883	262	3	61	2	14	0	3	1	6	2	9
Jefferson	90,278	21,531	238	16	44	2	16	0	6	0	7	3	5
Steubenville	25,510	10,139	397	9	14	4	12	28	0	3	18	8	4
Knox	47,169	11,100	235	4	43	2	20	0	6	2	10	8	5
Lake	215,019	101,487	472	1	11	1	11	0	4	1	61	6	3
Mentor	42,636	15,603	366	3	12	0	13	32	0	5	7	2	25
Lawrence	63,159	22,070	349	2	29	0	9	0	0	0	52	3	6
Licking	123,998	27,819	224	17	40	1	13	0	7	3	7	3	8
Newark	41,893	12,089	289	8	15	1	9	37	0	3	19	4	5
Lorain	274,277	52,138	190	11	33	0	23	0	0	1	5	4	22
Elyria	57,338	21,001	366	7	14	0	14	23	0	3	25	7	8
Lorain	74,707	23,860	319	15	12	0	14	24	0	2	19	10	3
Lucas	468,841	134,973	288	2	45	1	20	0	15	1	7	3	6
Sylvania T.	33,838	2,853	84	4	13	9	64	0	0	2	4	1	4
Toledo	350,565	192,170	548	14	8	2	5	40	0	2	21	3	4
Madison	34,171	8,014	235	4	44	3	19	0	5	2	9	3	10
Mahoning	284,247	83,279	293	3	48	2	10	0	6	1	13	3	14
Austintown T.	37,550	2,950	79	5	16	0	66	0	0	5	1	0	6
Boardman T.	41,826	4,196	100	4	14	0	72	0	0	6	1	1	3
Youngstown	111,391	46,952	422	25	10	0	7	40	0	2	10	3	3
Marion	67,433	19,790	293	3	46	0	18	0	0	1	11	3	17
Marion	36,755	36,575	995	8	4	0	3	9	0	1	70	2	4
Medina	115,231	23,669	205	7	26	0	20	0	7	2	21	5	11
Brunswick	28,572	4,661	163	5	18	0	18	29	0	3	10	4	12
Miami	90,223	18,564	206	2	38	6	21	0	8	1	8	4	10
Montgomery	567,727	201,334	355	5	33	5	18	0	6	3	12	12	5
Dayton	188,499	137,538	730	16	9	0	9	34	0	1	18	5	8
Huber Heights	38,692	5,067	131	2	25	1	41	14	0	1	0	2	13
Kettering	60,371	21,462	356	6	14	0	15	47	0	3	5	3	7
Randolph T.	29,074	1,157	40	8	15	1	72	0	0	2	0	2	0
Muskingum	84,587	23,900	283	5	32	1	17	0	12	1	17	1	14
Zanesville	28,717	11,939	416	17	18	0	6	36	0	3	15	3	2
Ottawa	39,916	15,553	390	5	29	5	18	0	4	2	11	5	20
Portage	137,699	69,445	504	3	22	0	10	0	0	0	52	3	10
Kent	27,536	12,115	440	33	8	0	7	23	0	2	15	4	7
Richland	130,028	28,244	217	5	49	1	19	0	3	1	14	3	6
Mansfield	52,915	28,335	535	29	12	0	6	20	0	1	20	2	10
Ross	65,916	17,505	266	7	45	3	21	0	6	1	9	5	3
Sandusky	62,442	17,105	274	3	34	1	17	0	6	1	19	4	15
Scioto	84,382	20,099	238	8	63	3	11	0	6	0	6	1	2
Portsmouth	25,093	9,068	361	7	11	4	18	23	0	2	22	3	10
Seneca	61,300	11,624	190	3	58	3	15	0	0	1	8	3	9
Stark	378,643	98,974	261	5	34	4	18	0	0	4	17	9	10
Canton	90,868	47,380	521	11	8	2	4	44	0	1	18	2	11
Jackson T.	29,401	4,103	140	4	11	0	70	0	0	8	0	2	5
Massillon	30,864	11,154	361	10	8	1	8	33	0	2	17	2	18
Perry T.	32,764	1,744	53	6	16	0	68	0	0	6	0	0	4
Plain T.	49,018	2,186	45	9	12	0	66	0	0	9	0	0	4

(Continued on page 234.)

Ohio Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Gov- ern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Hamilton (cont.)													
Sycamore T.	29,875	1,696	57	0	0	2	19	45	0	0	5	0	30
Hancock	65,098	12,798	197	0	22	20	15	4	3	3	16	5	12
Findlay	36,175	12,890	356	0	0	1	19	28	0	7	23	4	17
Henry	28,075	7,651	273	10	16	15	22	7	1	4	11	5	9
Huron	54,600	11,214	205	4	21	11	25	6	3	3	15	4	9
Jackson	30,136	7,475	248	0	32	11	28	3	1	2	11	2	9
Jefferson	90,278	19,926	221	8	26	25	14	4	0	1	14	0	6
Steubenville	25,510	9,628	377	0	0	4	11	24	0	12	12	11	26
Knox	47,169	9,516	202	4	27	8	21	9	0	2	15	4	10
Lake	215,019	93,090	433	0	7	61	4	3	1	6	9	5	5
Mentor	42,636	14,160	332	0	0	1	12	32	1	2	8	21	23
Lawrence	63,159	22,439	355	3	16	52	9	2	1	1	11	0	5
Licking	123,998	24,516	198	4	25	15	13	7	3	2	16	5	8
Newark	41,893	11,459	274	0	0	3	16	35	0	8	14	5	18
Lorain	274,277	44,277	161	2	26	20	8	6	3	0	15	9	11
Elyria	57,338	20,894	364	0	0	2	11	26	1	16	11	6	28
Lorain	74,707	26,831	359	0	0	3	9	25	0	16	6	16	24
Lucas	468,841	119,657	255	0	41	19	4	6	2	2	16	3	7
Sylvania T.	33,838	2,920	86	0	0	3	16	53	0	1	3	0	25
Toledo	350,565	175,445	500	0	0	2	9	33	2	18	8	8	20
Madison	34,171	8,342	244	14	15	17	19	6	1	0	19	0	9
Mahoning	284,247	72,620	255	3	46	12	7	1	3	6	10	6	8
Austintown T.	37,550	3,014	80	0	0	3	31	46	0	0	4	1	15
Boardman T.	41,826	4,244	101	0	0	2	23	47	0	0	5	1	21
Youngstown	111,391	40,014	359	0	0	2	7	37	0	12	8	5	28
Marion	67,433	18,069	268	2	40	14	12	4	2	2	11	0	14
Marion	36,755	35,804	974	0	0	68	4	10	0	9	3	2	4
Medina	115,231	21,301	185	2	15	17	12	5	1	15	19	7	8
Brunswick	28,572	3,797	133	0	0	0	18	26	0	9	13	14	20
Miami	90,223	17,891	198	1	17	13	14	5	5	5	19	4	17
Montgomery	567,727	202,410	357	2	23	18	5	4	4	9	14	9	11
Dayton	188,499	139,507	740	0	0	0	7	22	2	9	12	7	40
Huber Heights	38,692	4,442	115	0	0	0	19	46	0	0	21	0	14
Kettering	60,371	20,790	344	0	0	0	19	33	0	1	16	1	30
Randolph T.	29,074	1,060	36	0	0	1	15	73	0	0	6	0	5
Muskingum	84,587	20,259	240	3	32	24	14	5	2	2	12	2	3
Zanesville	28,717	11,999	418	0	0	0	10	29	0	21	9	2	30
Ottawa	39,916	14,286	358	0	35	9	15	5	1	2	10	10	12
Portage	137,699	63,767	463	1	13	60	5	2	1	2	7	4	4
Kent	27,536	11,894	432	0	0	1	4	23	0	42	6	4	19
Richland	130,028	28,001	215	3	27	27	10	4	2	3	11	2	10
Mansfield	52,915	29,218	552	0	0	1	7	20	0	32	7	5	28
Ross	65,916	17,724	269	0	14	39	14	5	5	0	14	0	9
Sandusky	62,442	15,946	255	2	33	14	16	5	1	3	13	6	9
Scioto	84,382	20,980	249	0	30	14	15	3	2	6	9	9	13
Portsmouth	25,093	8,463	337	0	0	5	7	30	1	12	8	7	30
Seneca	61,300	11,404	186	4	27	20	15	5	5	0	13	2	8
Stark	378,643	92,126	243	3	25	19	10	2	4	4	12	10	12
Canton	90,868	44,954	495	0	0	2	10	29	0	17	10	5	26
Jackson T.	29,401	3,654	124	0	0	4	44	39	0	0	6	0	7
Massillon	30,864	11,021	357	0	0	1	12	32	0	22	12	3	18
Perry T.	32,764	1,436	44	0	0	6	40	44	0	0	5	0	5
Plain T.	49,018	1,880	38	0	0	4	54	35	0	0	4	1	3

(Continued on page 235.)

Ohio Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u> nue</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Summit	518,252	169,937	328	5	32	2	23	0	7	3	16	2	10
Akron	231,659	140,772	608	16	8	1	8	35	0	2	19	2	9
Barberton	29,184	11,841	406	7	15	1	5	39	0	1	16	8	7
Cuyahoga	43,368	22,039	508	5	9	1	14	16	0	1	22	7	26
Stow	25,518	7,248	284	3	19	4	19	35	0	3	3	3	11
Trumbull	240,593	56,430	235	3	41	1	19	0	0	2	24	3	8
Liberty T.	26,306	2,013	77	4	19	0	54	0	0	18	1	0	4
Warren	55,778	20,848	374	18	5	0	8	41	0	3	19	4	3
Tuscarawas	85,458	18,355	215	3	43	1	18	0	0	1	12	4	18
Union	30,361	20,918	689	1	23	0	11	0	0	0	58	2	4
Warren	101,238	28,761	284	10	28	2	12	0	6	3	9	4	27
Franklin T.	28,029	832	30	10	17	0	49	0	0	13	6	2	3
Washington	64,725	13,323	206	4	43	3	21	0	0	2	9	3	16
Wayne	99,015	19,913	201	5	38	1	19	0	8	3	14	4	8
Williams	36,163	10,034	277	2	31	3	17	0	6	1	14	4	23
Wood	109,081	29,335	269	3	37	2	17	0	7	1	13	4	16
Bowling Green	25,352	9,545	376	6	11	0	5	30	0	1	24	5	18

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Ohio Counties and Cities, Percentage Distribution of General Expenditure, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Gov-</u> <u>ern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Summit	518,252	153,390	296	1	31	26	5	1	4	6	10	7	9
Akron	231,659	145,607	629	0	0	3	15	25	1	11	6	7	33
Barberton	29,184	11,979	410	0	0	3	13	29	0	22	9	8	15
Cuyahoga	43,368	17,407	401	0	0	1	12	30	0	18	7	2	31
Stow	25,518	6,824	267	0	0	3	22	35	1	0	15	7	17
Trumbull	240,593	55,923	232	2	31	25	8	3	2	7	11	5	7
Liberty T.	26,306	2,328	88	0	0	1	14	50	0	0	4	0	31
Warren	55,778	15,346	275	0	0	1	10	37	0	9	9	3	31
Tuscarawas	85,458	13,824	162	0	31	7	18	4	3	3	24	1	8
Union	30,361	19,741	650	1	17	53	10	3	3	0	6	0	7
Warren	101,238	24,028	237	3	15	13	10	5	2	4	12	6	29
Franklin T.	28,029	626	22	0	0	3	35	16	0	0	11	0	36
Washington	64,725	12,848	199	6	28	17	17	5	2	1	13	4	8
Wayne	99,015	21,815	220	0	27	15	14	8	3	7	17	1	7
Williams	36,163	6,814	188	9	20	2	27	6	2	0	16	14	5
Wood	109,081	31,358	287	6	17	16	10	4	1	18	12	6	10
Bowling Green	25,352	10,089	398	0	0	0	5	21	0	39	17	8	8

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Oklahoma Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Beckham	25,027	4,342	173	2	54	1	32	0	0	0	5	6	0
Bryan	31,046	10,536	339	2	11	1	10	0	0	0	69	6	1
Caddo	33,471	6,769	202	10	57	5	19	0	0	0	3	6	0
Canadian	63,753	8,116	127	2	47	4	36	0	0	0	6	5	0
Carter	45,964	6,383	139	3	54	4	27	0	0	0	5	6	2
Cherokee	31,376	2,218	71	9	44	2	32	0	0	0	9	5	0
Cleveland	146,239	22,353	153	2	13	0	24	0	0	1	2	58	0
Moore	38,791	11,810	304	5	1	0	7	0	37	6	26	11	8
Norman	73,077	60,235	824	3	3	0	2	0	23	4	59	4	2
Comanche	120,911	39,995	331	1	4	1	7	0	0	0	68	18	1
Lawton	85,673	27,980	327	11	3	0	3	0	51	5	22	3	3
Creek	63,973	6,199	97	4	42	1	38	0	0	1	5	8	2
Custer	31,090	7,258	233	2	44	0	25	0	0	0	19	8	2
Delaware	26,043	2,439	94	5	41	3	44	0	0	0	6	0	0
Garfield	67,401	8,314	123	2	32	2	46	0	0	0	5	7	5
Enid	54,441	25,566	470	8	2	0	0	0	47	7	16	17	3
Garvin	29,977	3,959	132	3	60	5	26	0	0	0	5	2	0
Grady	43,420	18,853	434	1	22	0	7	0	0	0	66	3	1
Jackson	30,146	15,003	498	1	8	0	7	0	0	0	82	3	0
Kay	52,456	5,773	110	4	30	2	54	0	0	0	3	8	0
Ponca City	27,866	10,108	363	6	3	0	3	0	38	3	33	4	9
Logan	28,840	9,129	317	1	14	0	14	0	0	0	68	1	1
Mayes	33,773	2,647	78	7	37	3	42	0	0	1	4	6	0
Muskogee	68,043	6,521	96	11	24	0	54	0	0	0	3	7	0
Muskogee	40,557	46,940	1,157	3	1	0	1	0	18	3	69	1	4
Oklahoma	602,361	76,110	126	4	10	2	42	0	0	0	10	31	1
Del City	28,757	6,198	216	6	3	0	4	0	39	10	28	8	3
Edmond	39,963	16,364	409	3	1	0	5	0	37	6	31	15	2
Midwest City	52,829	43,219	818	4	1	0	0	0	18	4	63	7	3
Oklahoma City	427,714	296,724	694	13	1	0	7	0	28	7	32	7	5
Okmulgee	40,397	2,885	71	6	45	1	35	0	0	1	8	3	1
Osage	41,389	6,170	149	2	65	2	20	0	0	0	3	8	0
Ottawa	33,209	2,389	72	6	41	0	37	0	0	0	4	6	6
Payne	65,502	8,695	133	5	21	0	22	0	0	0	4	45	3
Stillwater	39,459	24,057	610	4	1	0	3	0	28	2	51	7	4
Pittsburg	41,084	5,628	137	4	43	0	19	0	0	0	4	29	1
Pontotoc	33,843	3,613	107	4	49	1	34	0	0	0	5	6	1
Pottawatomie	58,661	8,683	148	3	24	4	18	0	0	0	4	46	1
Shawnee	27,533	11,916	433	10	4	0	1	0	50	7	13	12	4
Rogers	50,858	6,490	128	4	23	3	57	0	0	2	5	4	2
Seminole	28,661	3,089	108	5	49	1	37	0	0	0	5	4	0
Stephens	46,603	5,857	126	3	66	0	20	0	0	0	6	4	0
Tulsa	499,023	80,353	161	3	8	4	45	0	0	0	5	32	1
Broken Arrow	42,302	13,731	325	4	2	0	6	0	56	11	15	4	2
Tulsa	375,300	295,285	787	10	2	1	4	0	34	5	15	18	12
Wagoner	45,638	2,706	59	6	41	1	41	0	0	1	7	2	1
Washington (county data unavailable)													
Bartlesville	37,305	17,532	470	3	1	10	8	0	49	5	17	5	3

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Oklahoma Counties and Cities, Percentage Distribution of General Expenditure, FY 84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wei- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Beckham	25,027	4,105	164	9	0	3	51	9	0	0	19	1	8
Bryan	31,046	11,524	371	2	0	62	15	2	0	0	5	10	4
Caddo	33,471	5,915	177	7	0	1	64	4	2	0	19	1	2
Canadian	63,753	7,087	111	13	0	0	52	8	5	0	18	0	4
Carter	45,964	6,461	141	6	0	3	54	7	0	0	20	0	9
Cherokee	31,376	1,990	63	10	0	3	47	8	0	0	24	1	8
Cleveland	146,239	22,140	151	5	0	4	10	5	16	0	18	40	1
Moore	38,791	12,150	313	0	0	0	25	23	0	23	12	10	7
Norman	73,077	60,399	827	0	0	50	5	12	0	12	8	4	10
Comanche	120,911	61,738	511	1	0	82	4	2	0	0	3	8	0
Lawton	85,673	23,726	277	0	1	1	10	39	0	17	14	2	16
Creek	63,973	5,518	86	10	1	3	47	5	2	0	23	1	8
Custer	31,090	5,673	182	7	0	4	33	7	10	0	27	3	8
Delaware	26,043	2,180	84	11	0	6	33	10	0	0	27	1	13
Garfield	67,401	7,463	111	12	1	8	37	6	1	0	25	2	9
Enid	54,441	19,141	352	0	0	0	12	30	0	16	12	2	28
Garvin	29,977	3,852	128	7	0	3	54	6	0	0	18	0	11
Grady	43,420	18,136	418	2	0	68	20	2	0	0	6	0	1
Jackson	30,146	14,215	472	1	0	66	6	1	0	0	9	13	2
Kay	52,456	4,777	91	14	1	4	32	6	5	0	24	3	11
Ponca City	27,866	11,230	403	0	0	0	13	28	0	15	10	9	24
Logan	28,840	9,527	330	3	0	63	18	3	0	0	7	1	5
Mayes	33,773	2,754	82	10	1	6	35	7	2	0	23	0	16
Muskogee	68,043	4,676	69	15	1	12	23	13	0	0	27	0	10
Muskogee	40,557	38,293	944	0	0	64	3	12	0	6	9	0	5
Oklahoma	602,361	67,398	112	8	1	6	16	3	3	0	20	29	14
Del City	28,757	6,293	219	0	1	0	7	34	3	28	21	1	6
Edmond	39,963	13,779	345	0	1	0	12	31	0	14	16	2	23
Midwest City	52,829	36,713	695	0	0	56	5	17	0	5	4	2	12
Oklahoma City	427,714	266,630	623	0	0	17	7	19	0	16	6	7	27
Oklmulgee	40,397	2,831	70	10	1	7	48	4	2	0	22	0	5
Osage	41,389	5,737	139	6	0	0	63	8	0	0	21	1	1
Ottawa	33,209	2,124	64	13	1	5	41	8	0	0	21	4	8
Payne	65,502	7,197	110	7	0	4	24	5	0	0	14	38	7
Stillwater	39,459	20,352	516	0	1	47	3	13	0	8	6	4	18
Pittsburg	41,084	5,244	128	3	1	6	41	5	0	0	22	20	3
Pontotoc	33,843	3,751	111	9	0	5	52	7	0	0	23	1	3
Pottawatomie	58,661	7,114	121	6	0	4	29	5	0	0	16	37	2
Shawnee	27,533	7,881	286	0	0	0	12	29	0	14	11	4	29
Rogers	50,858	5,602	110	16	0	9	34	6	1	0	23	2	8
Seminole	28,661	3,308	115	9	0	8	54	7	0	0	16	0	5
Stephens	46,603	5,168	111	7	0	2	61	6	0	0	16	2	6
Tulsa	499,023	72,050	144	14	2	12	7	6	2	0	20	20	16
Broken Arrow	42,302	14,470	342	0	0	0	6	20	0	60	4	0	10
Tulsa	375,300	288,408	768	0	0	1	9	16	1	18	3	26	26
Wagoner	45,638	2,708	59	11	0	4	40	7	2	0	27	0	8
Washington (county data unavailable)													
Bartlesville	37,305	15,390	413	0	0	0	24	24	0	31	8	1	11

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Oregon Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Benton	68,447	13,081	191	15	31	1	35	0	0	2	5	4	6
Corvallis	41,289	22,621	548	6	8	3	24	0	0	8	22	6	22
Clackamas	249,329	75,694	304	14	28	2	25	0	0	3	10	7	11
Clatsop	32,823	13,222	403	2	73	1	15	0	0	0	4	4	0
Columbia	36,690	6,645	181	19	36	0	26	0	0	2	5	6	7
Coos	62,365	12,670	203	28	33	1	18	0	0	1	15	4	1
Deschutes	63,840	17,176	269	4	48	1	24	0	0	9	7	5	4
Douglas	92,520	37,952	410	40	34	2	6	0	0	1	10	6	2
Jackson	135,039	24,635	182	34	38	1	5	0	0	3	9	5	4
Medford	40,411	17,166	425	10	10	4	27	0	0	15	15	10	9
Josephine	60,003	13,872	231	46	26	1	3	0	0	4	13	5	2
Klamath	59,385	18,367	309	10	58	0	14	0	0	3	11	2	1
Lane	272,526	61,997	227	18	40	4	14	0	0	3	10	9	1
Eugene	103,709	71,812	692	10	7	6	33	0	0	4	17	15	9
Springfield	41,215	43,418	1,053	37	4	16	12	0	0	1	20	4	7
Lincoln	36,554	12,400	339	5	45	1	34	0	0	4	3	7	1
Linn	90,505	17,016	188	10	52	1	22	0	0	2	7	5	1
Albany	28,377	11,673	411	8	13	5	35	0	0	8	15	5	11
Marion	209,015	36,107	173	5	44	4	25	0	0	3	13	4	1
Salem	90,431	54,297	600	15	8	2	34	0	0	7	23	5	6
Multnomah	565,813	135,739	240	10	25	2	37	0	0	10	9	5	2
Gresham	34,839	13,473	387	8	10	3	29	0	0	13	20	10	7
Portland	366,968	250,603	683	14	8	3	31	0	0	11	16	11	6
Umatilla	60,381	9,419	156	6	46	1	35	0	0	0	9	2	0
Washington	259,253	64,399	248	6	23	1	29	0	0	8	22	6	4
Beaverton	33,307	23,946	719	4	7	2	48	0	0	9	12	8	12
Hillsboro	29,305	9,934	339	8	11	6	25	0	0	17	17	12	4
Yamhill	56,966	8,336	146	9	36	0	33	0	0	4	13	3	2

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Oregon Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Misce- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Benton	68,447	13,425	196	8	1	14	25	7	5	0	16	2	22
Corvallis	41,289	21,317	516	0	0	0	23	20	0	17	10	8	21
Clackamas	249,329	69,368	278	2	6	5	9	8	3	16	15	7	28
Clatsop	32,823	10,036	306	19	0	11	14	4	6	1	22	1	22
Columbia	36,690	5,488	150	1	0	8	15	10	7	0	30	0	28
Coos	62,365	12,996	208	3	0	9	17	5	9	2	26	0	29
Deschutes	63,840	14,975	235	5	0	10	27	9	5	4	16	2	22
Douglas	92,520	41,662	450	9	6	5	14	5	3	2	17	0	39
Jackson	135,039	22,962	170	5	3	9	18	5	9	1	25	0	25
Medford	40,411	16,705	413	0	0	0	15	37	0	11	11	3	22
Josephine	60,003	15,136	252	3	4	10	11	10	8	2	25	1	26
Klamath	59,385	17,359	292	13	12	9	23	5	5	2	14	1	17
Lane	272,526	78,714	289	6	5	6	21	3	8	11	22	3	14
Eugene	103,709	68,678	662	0	0	0	12	23	0	9	20	5	32
Springfield	41,215	35,822	869	0	0	0	5	13	0	64	6	7	5
Lincoln	36,554	12,292	336	10	2	12	22	6	4	0	25	0	19
Linn	90,505	14,497	160	9	0	13	24	11	5	0	18	0	19
Albany	28,377	9,959	351	0	0	0	8	22	0	14	14	5	38
Marion	209,015	37,148	178	3	0	21	12	6	13	3	25	0	16
Salem	90,431	54,847	607	0	0	0	7	22	0	24	8	7	31
Multnomah	565,813	129,615	229	1	1	21	11	10	13	1	22	2	18
Gresham	34,839	11,999	344	0	0	0	2	34	0	29	22	6	7
Portland	366,968	260,041	709	0	0	6	6	30	0	13	7	8	30
Umatilla	60,381	5,026	83	4	1	3	14	6	23	0	23	0	26
Washington	259,253	57,582	222	1	2	8	16	11	5	17	14	10	17
Beaverton	33,307	21,019	631	0	0	0	21	24	0	12	15	12	15
Hillsboro	29,305	8,262	282	0	0	0	21	34	0	19	8	5	14
Yamhill	56,966	8,540	150	2	0	18	15	10	8	0	25	0	21

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Pennsylvania Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Adams	70,158	7,258	103	5	35	0	35	0	0	3	17	4	1
Allegheny	1,433,206	428,027	299	7	32	0	41	0	0	0	13	5	1
Bethel Park B.	34,667	7,033	203	5	9	0	23	32	0	6	21	2	2
McCandless T.	26,137	4,265	163	4	7	1	34	33	0	14	2	3	2
McKeesport	29,974	10,473	349	9	3	8	25	12	0	6	11	2	23
Monroeville B.	30,926	9,042	292	5	4	1	29	20	0	22	15	3	2
Mt. Lebanon T.	34,165	11,327	332	3	4	0	45	18	0	7	16	4	4
Penn Hills T.	56,867	11,588	204	11	6	2	23	31	0	9	13	2	3
Pittsburgh	414,936	282,552	681	13	8	0	29	19	0	17	3	8	3
Plum B.	25,706	3,428	133	4	11	3	17	28	0	4	31	1	1
Ross T.	35,235	4,841	137	7	4	0	35	33	0	12	1	3	4
Shaler T.	33,437	4,050	121	7	9	7	33	30	0	5	2	5	2
W. Mifflin B.	25,923	5,717	221	7	8	1	48	13	0	14	2	3	4
Armstrong	78,140	9,046	116	3	55	0	21	0	0	2	15	3	1
Beaver	202,508	42,225	209	5	49	1	27	0	0	0	15	2	1
Berks	314,724	51,263	163	3	58	1	19	0	0	0	16	3	1
Reading	78,772	30,497	387	26	4	1	29	8	0	7	17	6	3
Blair	135,856	19,784	146	4	51	0	29	0	0	0	10	4	1
Altoona	55,857	12,956	232	13	6	0	42	11	0	6	16	4	1
Bradford	64,000	8,450	132	6	38	0	35	0	0	0	17	3	1
Bucks	495,545	87,080	176	16	29	0	40	0	0	0	8	5	2
Bensalem T.	54,429	7,918	145	14	7	1	47	0	0	18	6	5	2
Bristol T.	59,430	7,831	132	7	8	0	53	0	0	7	13	4	8
Falls T.	36,437	4,589	126	7	8	0	57	0	0	14	3	4	7
Middletown T.	35,355	7,167	203	4	5	0	30	0	0	24	19	14	3
Northampton T.	29,446	2,882	98	6	14	0	50	0	0	12	4	6	7
Warminster T.	36,359	4,066	112	10	10	2	49	0	0	15	4	4	5
Butler	149,788	25,493	170	20	33	0	25	0	0	2	9	2	8
Cambria	179,219	30,160	168	5	42	0	31	0	0	0	20	3	1
Johnstown	34,088	13,527	397	33	4	1	26	4	0	6	23	1	2
Carbon	53,990	10,804	200	5	52	0	20	0	0	1	17	3	1
Centre	113,757	15,694	138	3	52	0	21	0	0	0	21	3	1
State College B.	35,287	7,731	219	12	8	0	11	16	0	3	33	8	9
Chester	325,856	58,312	179	3	35	0	39	0	0	0	16	3	4
Clearfield	82,917	5,891	71	6	19	0	52	0	0	4	15	3	1
Columbia	61,993	4,343	70	8	31	0	39	0	0	4	11	4	4
Crawford	89,540	11,569	129	5	48	0	28	0	0	2	14	1	2
Cumberland	182,270	23,843	131	2	57	0	16	0	0	2	9	12	2
Dauphin	234,256	44,770	191	5	43	0	28	0	0	0	13	9	3
Harrisburg	52,501	28,466	542	15	3	0	21	5	0	5	43	2	5
Lower Paxton T.	35,840	4,203	117	6	10	0	13	41	0	11	6	4	9
Delaware	551,264	128,182	233	9	41	0	33	0	0	0	10	4	2
Chester	44,987	21,809	485	30	5	0	21	21	0	4	5	2	12
Haverford T.	51,828	10,980	212	4	7	1	43	0	0	8	30	3	4
Radnor T.	27,697	7,881	285	3	4	0	44	0	0	17	20	4	7
Ridley T.	33,276	6,861	206	4	9	3	37	0	0	8	31	5	3
Upper Darby T.	83,371	23,343	280	19	3	6	37	0	0	6	18	2	7
Elk	38,014	2,185	57	8	22	2	43	0	0	4	11	2	7
Erie	281,158	56,185	200	4	56	0	32	0	0	0	5	2	1
Erie	118,493	49,951	422	28	6	1	31	8	0	2	19	3	2
Millcreek T.	44,485	8,534	192	5	5	1	28	29	0	3	20	3	5
Fayette	158,128	9,325	59	7	23	15	38	0	0	3	7	4	3
Franklin	115,296	12,512	109	5	52	0	25	0	0	0	7	9	3
Greene	40,851	7,359	180	8	41	0	40	0	0	1	6	0	4
Huntingdon	42,582	4,903	115	10	13	0	35	0	0	2	35	3	2
Indiana	92,897	9,355	101	15	35	0	33	0	0	3	9	4	1
Jefferson	48,488	7,220	149	3	54	1	19	0	0	2	16	3	2

(Continued on page 242.)

Pennsylvania Counties, Cities and Towns Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on Gen- eral Debt	All Other
Adams	70,158	7,191	102	0	35	2	5	0	12	0	29	2	15
Allegheny	1,433,206	454,862	317	0	8	30	6	2	3	0	15	8	27
Bethel Park B.	34,667	6,643	192	0	0	3	18	20	0	20	11	3	25
McCandless T.	26,137	3,782	145	0	0	0	41	38	0	0	11	1	9
McKeesport	29,974	10,133	338	0	0	0	19	29	0	10	6	4	32
Monroeville B.	30,926	8,130	263	0	0	0	20	20	0	14	13	7	26
Mt. Lebanon T.	34,165	11,306	331	0	0	2	27	29	0	6	10	4	22
Penn Hills T.	56,867	12,333	217	0	0	0	18	25	0	26	10	5	16
Pittsburgh	414,936	278,198	670	0	0	2	10	27	0	6	7	11	38
Plum B.	25,706	3,619	141	0	0	0	25	28	0	28	8	1	11
Ross T.	35,235	5,053	143	0	0	0	33	29	0	2	8	2	26
Shaler T.	33,437	4,786	143	0	0	0	25	24	0	3	11	1	36
W. Mifflin B.	25,923	5,956	230	0	0	0	28	21	0	24	10	2	16
Armstrong	78,140	10,793	138	0	61	1	2	0	4	0	25	0	7
Beaver	202,508	41,884	207	0	38	11	1	0	5	0	14	2	29
Berks	314,724	58,136	185	0	34	13	4	0	9	0	16	0	24
Reading	78,772	27,975	355	0	0	0	16	30	0	7	13	3	31
Blair	135,856	24,498	180	0	24	20	6	0	21	0	16	4	9
Altoona	55,857	15,235	273	0	0	0	15	37	0	9	11	2	26
Bradford	64,000	8,193	128	0	45	1	1	0	9	0	29	2	12
Bucks	495,545	89,505	181	0	13	16	1	0	13	0	22	1	33
Bensalem T.	54,429	7,300	134	0	0	0	14	43	0	0	8	7	27
Bristol T.	59,430	8,032	135	0	0	1	24	41	0	13	9	0	12
Falls T.	36,437	4,354	119	0	0	1	20	38	0	12	9	1	19
Middletown T.	35,355	6,449	182	0	0	0	10	31	0	31	9	4	14
Northampton T.	29,446	3,208	109	0	0	0	16	38	0	0	10	3	33
Warminster T.	36,359	3,835	105	0	0	0	20	48	0	0	8	3	21
Butler	149,788	25,505	170	0	32	16	1	0	4	0	13	5	29
Cambria	179,219	35,392	197	0	47	14	1	0	8	0	13	4	13
Johnstown	34,088	12,513	367	0	0	0	13	23	0	10	8	1	45
Carbon	53,990	10,778	200	0	54	1	1	0	4	0	21	0	19
Centre	113,757	14,136	124	0	37	15	1	0	6	0	23	1	16
State College B.	35,287	6,541	185	0	0	1	13	25	0	22	12	6	23
Chester	325,856	60,783	187	0	23	21	1	0	10	0	23	2	19
Clearfield	82,917	5,063	61	0	11	1	7	0	22	0	31	6	21
Columbia	61,993	3,912	63	0	14	2	1	0	15	0	35	2	32
Crawford	89,540	12,997	145	0	30	15	1	0	12	0	20	0	22
Cumberland	182,270	28,243	155	0	38	17	1	0	12	0	15	5	12
Dauphin	234,256	46,825	200	0	34	16	1	0	9	0	22	2	16
Harrisburg	52,501	31,256	595	0	0	0	10	21	0	23	7	15	25
Lower Paxton T.	35,840	4,862	136	0	0	0	23	34	0	9	15	1	19
Delaware	551,264	128,687	233	0	22	15	1	1	9	6	21	3	22
Chester	44,987	20,125	447	0	0	3	10	33	0	4	10	2	37
Haverford T.	51,828	10,721	207	0	0	1	18	35	0	26	5	3	12
Radnor T.	27,697	7,670	277	0	0	0	15	24	0	12	7	5	36
Ridley T.	33,276	6,416	193	0	0	0	15	28	0	28	8	0	20
Upper Darby T.	83,371	20,672	248	0	0	1	12	29	0	17	5	3	34
Elk	38,014	2,200	58	0	21	3	4	1	8	0	36	3	25
Erie	281,158	55,298	197	0	43	20	1	0	9	0	12	2	12
Erie	118,493	41,331	349	0	0	0	11	30	0	23	7	2	27
Millcreek T.	44,485	7,182	161	0	0	0	28	27	0	19	9	1	15
Fayette	158,128	9,713	61	0	10	3	6	1	15	0	41	0	26
Franklin	115,296	12,764	111	0	36	16	1	0	13	0	17	0	17
Greene	40,851	6,347	155	0	42	1	2	0	9	0	18	2	25
Huntingdon	42,582	4,875	114	0	51	2	2	0	9	0	23	2	11
Indiana	92,897	8,311	89	0	25	1	2	0	9	0	24	4	35
Jefferson	48,488	7,877	162	0	58	1	1	0	6	0	21	6	7

(Continued on page 243.)

Pennsylvania Counties, Cities and Towns, Percentage Distribution of General Revenue, FY84 *(cont.)*

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Lackawanna	225,516	25,583	113	6	40	1	39	0	0	0	10	3	1
Scranton	85,950	43,410	505	36	6	6	13	21	0	3	13	1	1
Lancaster	371,952	40,385	109	3	54	0	25	0	0	0	11	3	3
Lancaster	55,518	17,315	312	19	3	0	35	8	0	5	22	2	5
Manheim T.	26,315	4,665	177	2	8	1	23	12	0	12	33	6	3
Lawrence	106,320	11,978	113	5	59	0	23	0	0	0	10	2	1
New Castle	32,777	8,856	270	20	4	0	41	9	0	7	17	1	1
Lebanon	110,814	15,539	140	3	53	2	25	0	0	0	5	4	8
Lebanon	26,251	6,531	249	7	6	1	25	10	0	4	27	14	5
Lehigh	274,977	58,189	212	3	44	0	30	0	0	0	15	3	4
Allentown	104,324	43,099	413	19	7	0	28	8	0	10	19	4	5
Luzerne	339,823	39,228	115	11	22	1	44	0	0	0	15	5	2
Hazleton	26,560	5,964	225	33	5	1	23	13	0	4	11	1	9
Wilkes Barre	50,677	20,163	398	27	7	5	20	28	0	4	5	2	2
Lycoming	117,339	21,976	187	16	12	0	32	0	0	0	35	4	2
Williamsport	32,717	10,460	320	33	9	1	27	9	0	7	7	2	5
McKean	49,478	6,363	129	6	40	0	25	0	0	2	21	2	3
Mercer	127,485	19,388	152	4	45	0	33	0	0	2	12	3	1
Mifflin	46,439	3,013	65	9	17	0	47	0	0	4	15	5	3
Monroe	73,161	10,176	139	8	23	0	52	0	0	0	8	7	1
Montgomery	651,379	98,887	152	3	39	0	40	0	0	0	11	3	4
Abington T.	58,989	16,918	287	18	5	1	36	0	0	14	17	7	2
Cheltenham T.	35,429	9,490	268	4	4	0	49	0	0	11	20	5	6
Lower Merion T.	59,357	25,086	423	6	3	0	45	0	0	11	25	5	4
Norristown B.	34,710	8,041	232	6	6	3	26	22	0	10	17	6	6
Upper Merion T.	26,153	8,441	323	2	10	2	22	0	0	24	26	3	11
Upper Moreland T.	25,613	4,391	171	6	6	4	52	0	0	15	8	5	3
Northampton	228,312	46,368	203	3	48	0	33	0	0	0	12	3	1
Bethlehem	70,255	24,811	353	17	10	0	33	10	0	4	19	2	5
Easton	26,060	11,633	446	16	4	18	19	7	0	4	21	5	6
Northumberland	100,361	15,405	153	5	55	1	19	0	0	2	16	3	2
Philadelphia (city)	1,665,382	1,943,273	1,167	10	13	2	12	36	0	7	9	7	3
Schuylkil	158,777	22,991	145	4	44	0	29	0	0	1	16	2	3
Snyder	34,256	2,001	58	9	16	0	48	0	0	5	16	2	4
Somerset	81,614	9,334	114	5	16	0	34	0	0	2	38	1	4
Union	33,498	2,631	79	7	20	0	53	0	0	3	6	3	6
Venango	64,998	10,510	162	6	46	0	23	0	0	2	19	2	1
Warren	47,897	9,279	194	5	47	0	33	0	0	2	10	2	2
Washington	217,419	23,407	108	8	32	0	36	0	0	0	19	4	2
Westmoreland	391,466	56,169	143	9	32	4	40	0	0	0	10	4	3
Hempfield T.	43,778	4,093	93	11	12	0	11	42	0	10	2	3	8
N. Huntingdon T.	31,291	3,520	112	7	11	5	31	28	0	10	2	3	3
Wyoming	26,746	286,977	10,730	0	100	0	0	0	0	0	0	0	0
York	317,089	37,503	118	9	45	0	26	0	0	0	12	2	5
York	44,607	19,733	442	17	5	2	24	6	0	7	28	6	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Pennsylvania Counties, Cities and Towns,
Percentage Distribution of General Expenditure, FY84 (cont.)**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Lackawanna	225,516	27,164	120	0	32	1	4	0	9	0	21	2	30
Scranton	85,950	41,954	488	0	0	1	11	19	0	10	4	0	54
Lancaster	371,952	45,238	122	0	31	15	1	1	15	0	21	2	14
Lancaster	55,518	19,421	350	0	0	1	7	31	0	13	7	1	40
Manheim T.	26,315	3,573	136	0	0	0	18	34	0	29	6	0	14
Lawrence	106,320	12,272	115	0	20	22	5	0	10	0	22	1	20
New Castle	32,777	9,342	285	0	0	0	11	36	0	15	8	3	26
Lebanon	110,814	15,689	142	0	50	7	1	0	10	0	18	1	14
Lebanon	26,251	6,967	265	0	0	1	19	29	0	11	7	3	31
Lehigh	274,977	58,120	211	0	42	12	1	0	12	1	17	2	13
Allentown	104,324	45,119	432	0	0	1	13	23	0	14	10	1	37
Luzerne	339,823	33,052	97	0	23	1	5	0	11	0	25	4	31
Hazleton	26,560	6,282	237	0	0	1	12	20	0	3	6	1	57
Wilkes Barre	50,677	18,116	357	0	0	1	8	31	0	6	8	1	46
Lycoming	117,339	19,938	170	0	27	3	1	1	16	7	18	4	23
Williamsport	32,717	9,069	277	0	0	0	22	46	0	0	10	5	18
McKean	49,478	5,890	119	0	47	2	4	0	13	0	18	0	16
Mercer	127,485	19,562	153	0	26	17	12	0	10	0	19	1	14
Mifflin	46,439	2,895	62	0	17	3	5	1	11	0	32	8	23
Monroe	73,161	10,618	145	0	30	2	3	1	13	0	33	1	17
Montgomery	651,379	96,852	149	0	18	21	2	0	10	3	21	2	23
Abington T.	58,989	16,579	281	0	0	1	10	22	0	25	5	8	29
Cheltenham T.	35,429	9,992	282	0	0	1	9	32	0	19	9	3	28
Lower Merion T.	59,357	24,552	414	0	0	1	12	23	0	25	8	4	27
Norristown B.	34,710	8,240	237	0	0	1	15	34	0	15	8	3	23
Upper Merion T.	26,153	8,849	338	0	0	1	23	25	0	22	9	1	20
Upper Moreland T.	25,613	4,368	171	0	0	1	26	30	0	9	8	5	21
Northampton	228,312	44,816	196	0	36	10	1	0	11	0	23	2	17
Bethlehem	70,255	23,896	340	0	0	1	11	27	0	12	9	3	37
Easton	26,060	10,253	393	0	0	0	9	22	0	20	16	2	31
Northumberland	100,361	15,484	154	0	34	12	3	0	7	0	15	1	28
Philadelphia (city)	1,665,382	1,838,845	1,104	1	5	7	3	18	5	7	11	8	36
Schuylkil	158,777	24,547	155	0	46	12	2	0	5	0	14	1	19
Snyder	34,256	1,743	51	0	12	3	2	1	15	0	45	5	19
Somerset	81,614	8,572	105	0	37	2	2	0	11	0	28	1	18
Union	33,498	2,267	68	0	14	1	1	1	11	0	38	2	31
Venango	64,998	9,872	152	0	36	18	1	0	3	0	20	0	22
Warren	47,897	10,080	210	0	52	13	2	0	6	1	18	1	8
Washington	217,419	25,667	118	0	28	1	2	0	7	0	22	5	35
Westmoreland	391,466	62,209	159	0	24	11	1	0	5	0	19	4	35
Hempfield T.	43,778	3,784	86	0	0	0	47	5	0	3	11	2	32
N. Huntingdon T.	31,291	3,055	98	0	0	0	39	26	0	6	13	1	14
Wyoming	26,746	1,877	70	0	9	1	4	1	20	0	40	0	26
York	317,089	36,120	114	0	33	7	1	0	14	0	17	1	27
York	44,607	21,104	473	0	0	0	6	24	0	25	15	6	24

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Rhode Island Cities and Towns, Percentage Distribution of General Revenue, FY84

<u>City or Town Name</u>	<u>1982 Popu- lation</u>	<u>General Revenue (000s)</u>	<u>Per Capita Revenue</u>	<u>Fed- eral Aid</u>	<u>State Aid</u>	<u>Local Aid</u>	<u>Prop- erty Tax</u>	<u>In- come Tax</u>	<u>Gen- eral Sales Tax</u>	<u>All Other Taxes</u>	<u>All User Char- ges</u>	<u>In- terest Earn- ings Reve- nue</u>	<u>Other Mis- cellan- eous Revenue</u>
Coventry T.	27,907	22,364	801	2	36	2	58	0	0	1	0	2	0
Cranston	71,622	86,702	1,211	24	19	1	46	0	0	1	7	2	1
Cumberland T.	26,797	20,061	749	2	34	0	61	0	0	0	0	1	1
E. Providence	51,301	42,310	825	7	21	0	68	0	0	1	2	1	0
Johnston T.	25,112	21,221	845	4	25	0	66	0	0	1	3	0	1
Newport	29,910	29,568	989	8	25	1	56	0	0	2	7	1	0
N. Providence T.	29,871	20,990	703	3	24	0	64	0	0	1	5	2	0
Pawtucket	71,829	63,546	885	8	31	0	58	0	0	0	1	2	0
Providence	155,717	189,211	1,215	10	28	0	51	0	0	1	5	2	4
Warwick	86,832	88,909	1,024	3	24	0	67	0	0	1	3	1	1
W. Warwick T.	27,467	22,967	836	9	30	0	55	0	0	0	3	1	2
Woonsocket	45,297	43,027	950	6	40	0	47	0	0	0	4	3	1

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Rhode Island Cities and Towns, Percentage Distribution of General Expenditure, FY84

City or Town Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment	Inter- est Pay- ments on	All Other
											Ad- minis- tra- tion	Gen- eral Debt	
Coventry T.	27,907	21,174	759	73	3	0	4	8	0	2	3	2	4
Cranston	71,622	76,643	1,070	43	2	0	4	16	0	18	7	4	6
Cumberland T.	26,797	20,570	768	74	1	0	5	7	0	2	3	2	6
E. Providence	51,301	44,371	865	48	2	0	6	19	0	11	5	2	8
Johnston T.	25,112	19,422	773	59	3	0	4	14	0	5	4	2	8
Newport	29,910	30,191	1,009	52	0	0	3	24	0	8	5	2	6
N. Providence T.	29,871	19,525	654	58	3	0	5	11	0	7	5	1	10
Pawtucket	71,829	62,180	866	50	3	0	4	17	0	5	6	3	12
Providence	155,717	170,194	1,093	40	7	0	5	16	0	7	5	3	17
Warwick	86,832	87,765	1,011	57	2	0	5	15	0	4	4	5	8
W. Warwick T.	27,467	21,741	792	55	2	0	7	13	0	6	3	7	6
Woonsocket	45,297	44,771	988	49	5	0	3	13	0	6	3	2	18

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

South Carolina Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Aiken	108,359	17,760	164	6	20	0	31	0	0	1	26	4	11
Anderson	136,521	15,744	115	11	25	0	39	0	0	0	9	14	2
Anderson	27,721	8,834	319	24	6	0	34	0	0	15	16	2	4
Beaufort	74,617	20,959	281	9	10	0	30	0	0	4	42	3	2
Berkeley	102,857	22,149	215	11	15	1	19	0	0	1	21	3	28
Charleston	288,123	63,514	220	11	12	0	35	0	0	2	23	6	11
Charleston	70,776	42,471	600	27	2	0	26	0	0	14	15	8	8
N. Charleston	67,633	10,784	159	24	7	0	34	0	0	26	1	2	6
Cherokee	40,720	8,289	204	9	14	0	12	0	0	1	62	2	0
Chester	30,654	15,297	499	7	10	0	9	0	0	1	54	1	18
Chesterfield	37,928	4,416	116	14	31	0	27	0	0	2	8	6	13
Clarendon	27,765	8,763	316	3	9	0	15	0	0	0	63	1	8
Colleton	32,119	3,915	122	16	29	0	26	0	0	2	13	7	8
Darlington	63,721	6,083	95	11	35	0	38	0	0	1	7	2	8
Dorchester	64,292	6,162	96	11	28	0	38	0	0	2	11	1	9
Florence	112,142	13,697	122	15	26	0	38	0	0	1	12	5	3
Florence	30,465	9,741	320	16	5	0	38	0	0	20	17	1	2
Georgetown	43,721	11,495	263	7	14	1	30	0	0	2	2	3	42
Greenville	294,455	48,338	164	14	26	0	41	0	0	3	5	3	7
Greenville	57,490	27,677	481	12	4	0	38	0	0	19	5	14	9
Greenwood	59,248	40,711	687	2	5	0	7	0	0	0	78	4	3
Horry	109,366	20,295	186	9	17	0	48	0	0	7	13	4	2
Kershaw	39,961	16,488	413	4	9	0	12	0	0	0	60	1	14
Lancaster	54,631	7,263	133	13	22	1	33	0	0	0	21	4	5
Laurens	52,650	4,625	88	10	37	0	34	0	0	2	14	3	0
Lexington	146,692	60,626	413	6	6	0	22	0	0	1	58	3	4
Marlboro	32,340	3,242	100	23	35	3	24	0	0	0	4	1	10
Newberry	31,442	10,746	342	6	11	0	16	0	0	0	62	2	2
Oconee	50,112	15,208	303	7	13	0	23	0	0	1	7	2	48
Orangeburg	83,831	34,424	411	3	8	0	12	0	0	0	73	1	3
Pickens	82,759	7,990	97	10	31	0	45	0	0	0	9	3	2
Richland	276,168	130,597	473	4	9	0	18	0	0	1	61	2	6
Columbia	101,457	46,979	463	23	4	3	23	0	0	12	25	8	3
Spartanburg	203,839	85,021	417	3	7	0	15	0	0	1	64	2	9
Spartanburg	43,522	17,021	391	18	5	2	36	0	0	19	5	8	6
Sumter	90,573	12,653	140	17	28	3	33	0	0	1	7	4	7
Sumter	25,649	9,341	364	18	6	7	24	0	0	18	17	4	7
Williamsburg	38,239	11,244	294	15	12	0	14	0	0	0	59	1	0
York	110,331	10,386	94	5	33	0	30	0	0	3	10	12	7
Rock Hill	36,434	10,562	290	21	5	3	31	0	0	7	23	6	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

South Carolina Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on General Debt	All Other
Aiken	108,359	17,330	160	0	1	9	7	9	4	19	20	11	19
Anderson	136,521	14,699	108	0	1	3	12	15	5	7	18	15	23
Anderson	27,721	9,667	349	0	0	0	8	36	0	23	6	1	25
Beaufort	74,617	15,575	209	0	0	6	8	13	2	12	16	7	35
Berkeley	102,857	21,396	208	0	0	3	8	7	1	20	16	36	11
Charleston	288,123	58,802	204	0	0	22	5	10	3	4	12	10	34
Charleston	70,776	41,712	589	0	0	0	6	23	0	38	5	2	26
N. Charleston	67,633	10,252	152	0	0	0	8	49	0	13	11	1	18
Cherokee	40,720	7,665	188	0	0	60	6	10	0	4	9	0	11
Chester	30,654	12,644	412	0	1	68	3	5	1	5	6	0	11
Chesterfield	37,928	3,559	94	0	3	7	14	10	3	4	19	11	28
Clarendon	27,765	6,922	249	0	0	60	4	9	3	2	10	4	7
Colleton	32,119	4,779	149	0	7	4	9	10	4	8	21	3	34
Darlington	63,721	6,003	94	0	1	4	7	13	6	5	21	0	43
Dorchester	64,292	5,977	93	0	3	3	13	16	3	7	25	4	26
Florence	112,142	11,682	104	0	1	2	12	16	0	6	29	5	29
Florence	30,465	8,257	271	0	0	0	8	40	0	16	11	1	24
Georgetown	43,721	10,759	246	0	0	3	7	9	2	7	18	36	17
Greenville	294,455	48,103	163	0	1	5	8	13	2	1	16	18	36
Greenville	57,490	23,421	407	0	0	0	10	31	0	10	9	1	39
Greenwood	59,248	37,748	637	0	0	83	2	2	1	1	3	2	6
Horry	109,366	17,814	163	0	0	1	8	13	1	5	19	2	52
Kershaw	39,961	14,838	371	0	0	64	3	5	1	1	9	6	10
Lancaster	54,631	7,485	137	0	16	3	7	14	3	4	21	4	29
Laurens	52,650	4,444	84	0	1	8	11	14	3	16	21	1	25
Lexington	146,692	57,085	389	0	0	65	3	6	1	2	5	5	13
Marlboro	32,340	3,020	93	0	1	1	8	13	3	3	29	0	42
Newberry	31,442	9,841	313	0	0	66	3	5	3	2	8	3	9
Oconee	50,112	14,695	293	0	0	2	15	7	3	4	8	50	11
Orangeburg	83,831	32,830	392	0	0	75	3	3	1	2	4	5	7
Pickens	82,759	6,628	80	0	1	2	19	15	3	7	18	2	34
Richland	276,168	122,932	445	0	3	63	3	5	1	4	8	7	8
Columbia	101,457	48,921	482	0	0	1	21	26	0	27	7	1	16
Spartanburg	203,839	86,097	422	0	3	68	4	5	1	4	6	4	5
Spartanburg	43,522	14,270	328	0	0	0	10	41	1	12	11	0	25
Sumter	90,573	13,089	145	0	2	14	7	15	3	4	16	20	20
Sumter	25,649	9,855	384	0	0	0	13	31	0	29	5	3	18
Williamsburg	38,239	10,842	284	0	0	62	5	4	1	2	7	1	17
York	110,331	9,666	88	0	10	1	8	20	5	6	20	5	26
Rock Hill	36,434	14,608	401	0	0	0	4	20	0	18	14	1	44

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

South Dakota Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Brown	37,437	6,266	167	5	16	0	56	0	0	6	9	7	1
Aberdeen	26,307	9,871	375	18	6	1	33	0	20	2	14	2	4
Minnehaha	112,699	10,238	91	7	13	5	46	0	0	13	6	10	1
Sioux Falls	83,497	44,734	536	23	4	0	24	0	20	2	17	3	7
Pennington	73,031	7,921	108	9	12	2	52	0	0	8	2	9	4
Rapid City	48,122	21,436	445	8	12	0	19	0	29	3	19	6	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

South Dakota Counties and Cities, Percentage Distribution of General Expenditure, FY84

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Brown	37,437	5,927	158	0	5	6	37	7	1	8	22	0	14
Aberdeen	26,307	9,466	360	0	0	0	11	20	0	28	6	2	32
Minnehaha	112,699	10,951	97	0	11	2	19	16	8	0	28	0	16
Sioux Falls	83,497	40,752	488	0	0	2	14	18	0	28	5	3	30
Pennington	73,031	9,492	130	0	9	5	29	13	7	0	24	1	10
Rapid City	48,122	20,522	426	0	0	0	15	24	0	13	6	0	42

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Tennessee Cities and Counties, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Anderson	68,185	27,297	400	7	36	2	44	0	1	2	3	1	4
Oak Ridge	27,865	26,181	940	12	24	12	24	0	8	4	8	5	2
Bedford	28,146	21,112	750	1	28	1	18	0	8	1	41	1	0
Blount	79,352	36,777	463	1	31	1	30	0	24	2	7	5	1
Bradley	68,581	43,144	629	1	23	0	1	0	11	1	53	1	9
Cleveland	26,565	21,548	811	6	28	14	9	0	11	5	14	6	6
Campbell	35,278	19,531	554	2	57	0	17	0	9	2	4	4	4
Carroll	28,007	4,366	156	6	52	0	2	0	22	7	4	6	2
Carter	51,098	16,755	328	8	46	1	0	0	11	3	6	2	24
Claiborne	25,505	20,273	795	3	39	0	11	0	5	1	40	0	1
Cocke	29,050	13,358	460	3	44	0	26	0	14	3	5	2	4
Coffee	39,848	14,504	364	2	29	0	24	0	30	3	5	3	4
Cumberland	29,205	16,067	550	2	43	0	24	0	18	3	6	2	2
Davidson-													
Nashville	455,252	507,472	1,115	7	17	0	25	0	17	8	13	6	7
Dickson	30,384	14,965	493	3	42	0	21	0	18	3	10	2	2
Dyer	34,479	26,253	761	2	19	0	13	0	12	2	3	3	47
Franklin	32,455	14,561	449	3	48	0	15	0	10	2	6	14	1
Gibson	49,000	9,876	202	4	16	0	39	0	29	5	2	2	1
Greene	54,828	21,505	392	3	39	1	25	0	14	3	9	4	1
Hamblen	50,725	9,657	190	3	51	2	2	0	24	3	11	1	1
Hamilton	287,316	242,762	845	1	10	1	19	0	12	1	54	2	0
Chattanooga	168,016	147,005	875	11	23	22	23	0	0	3	12	2	4
Hawkins	44,454	26,267	591	4	36	0	28	0	8	1	21	3	1
Henry	29,149	21,333	732	1	23	0	19	0	10	3	42	1	1
Jefferson	32,390	14,905	460	2	48	0	21	0	12	4	13	1	1
Knox	327,534	142,955	436	3	21	1	35	0	22	4	5	3	5
Knoxville	175,298	144,601	825	10	18	23	26	0	0	5	14	3	2
Lawrence	33,991	14,779	435	2	54	0	22	0	11	2	8	1	0
Lincoln	26,025	21,234	816	1	26	0	11	0	7	3	49	1	1
Loudon	30,116	20,976	697	1	25	0	24	0	6	1	33	2	9
McMinn	42,437	24,424	576	2	30	0	30	0	14	1	23	1	1
Madison	74,731	87,805	1,175	1	11	0	16	0	5	1	64	1	0
Jackson	49,387	32,653	661	10	24	15	20	0	0	7	18	5	2
Maury	51,490	48,134	935	1	20	0	15	0	9	1	49	2	3
Columbia	26,670	8,525	320	7	15	21	15	0	1	8	17	9	6
Monroe	29,265	12,608	431	3	49	1	20	0	17	2	6	2	1
Montgomery	89,210	55,692	624	2	27	0	20	0	14	3	32	1	1
Clarksville	59,715	17,623	295	21	16	9	14	0	0	9	16	11	4
Obion	32,816	17,583	536	2	34	0	30	0	15	4	4	10	1
Putnam	49,220	22,481	457	2	38	0	24	0	24	3	7	1	1
Roane	48,960	20,290	414	4	45	1	22	0	14	2	6	2	6
Robertson	37,398	31,327	838	1	25	0	19	0	7	4	42	1	0
Rutherford	89,777	44,683	498	1	32	0	29	0	20	4	6	3	4
Murfreesboro	34,642	17,413	503	6	24	27	27	0	0	7	2	4	2
Sevier	43,706	21,703	497	2	38	1	22	0	25	2	4	2	4
Shelby	784,116	432,498	552	3	10	3	33	0	16	2	19	9	5
Memphis	645,760	669,085	1,036	17	23	18	15	0	4	6	10	5	2
Sullivan	145,613	77,922	535	3	21	0	42	0	22	2	4	2	3
Kingsport	31,959	33,125	1,036	4	20	33	20	0	1	4	9	6	3
Sumner	88,460	57,055	645	1	29	0	22	0	9	2	33	2	2
Hendersonville	27,441	5,699	208	3	23	17	16	0	1	8	17	5	10
Tipton	34,042	18,216	535	2	40	0	28	0	10	2	3	6	8
Warren	32,949	15,143	460	1	47	0	1	0	13	2	34	1	1

(Continued on page 252.)

Tennessee Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Saniti- ation and Sewers	Miscel- lan- eous Govern- ment Adminis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Anderson	68,185	25,771	378	70	0	2	5	3	0	3	4	6	7
Oak Ridge	27,865	25,966	932	62	0	1	4	12	0	6	4	2	9
Bedford	28,146	20,377	724	38	0	39	9	3	0	1	1	4	5
Blount	79,352	41,550	524	47	1	20	5	2	0	1	4	8	12
Bradley	68,581	53,082	774	35	4	36	4	3	0	0	3	7	8
Cleveland	26,565	18,059	680	45	0	0	10	15	0	12	2	1	14
Campbell	35,278	22,402	635	74	0	3	7	2	0	2	2	3	6
Carroll	28,007	7,949	284	53	0	1	19	4	1	0	6	0	16
Carter	51,098	17,527	343	65	0	1	8	4	0	1	5	5	11
Claiborne	25,505	16,482	646	53	0	28	6	2	0	1	2	2	4
Cocke	29,050	13,625	469	62	0	1	12	3	1	2	3	5	12
Coffee	39,848	14,056	353	52	0	1	6	4	1	2	4	4	25
Cumberland	29,205	14,392	493	65	0	1	7	3	1	1	5	7	11
Davidson-													
Nashville	455,252	465,129	1,022	34	1	9	4	12	2	10	5	7	15
Dickson	30,384	14,965	493	67	0	0	8	3	0	2	5	2	12
Dyer	34,479	14,506	421	62	0	3	9	4	1	0	5	6	11
Franklin	32,455	14,868	458	71	2	1	8	3	0	2	4	4	6
Gibson	49,000	10,350	211	34	0	2	23	3	2	0	6	3	26
Greene	54,828	18,876	344	59	0	3	12	2	1	2	4	6	11
Hamblen	50,725	16,349	322	64	1	3	6	3	1	1	4	3	13
Hamilton	287,316	259,711	904	24	4	55	2	1	1	0	3	5	5
Chattanooga	168,016	150,051	893	40	6	0	5	13	0	11	3	3	18
Hawkins	44,454	24,898	560	53	0	17	10	3	0	0	4	4	9
Henry	29,149	20,741	712	35	6	37	8	3	0	0	4	0	6
Jefferson	32,390	14,711	454	67	0	7	7	2	1	2	3	3	8
Knox	327,534	152,985	467	58	3	5	3	3	2	1	6	10	10
Knoxville	175,298	143,537	819	42	0	0	1	19	0	13	1	4	19
Lawrence	33,991	15,043	443	69	0	1	11	2	0	1	5	3	9
Lincoln	26,025	17,643	678	41	0	38	9	2	0	0	3	3	4
Loudon	30,116	20,169	670	49	0	21	4	2	1	1	4	11	7
McMinn	42,437	22,123	521	53	0	21	7	3	0	0	2	5	9
Madison	74,731	64,730	866	22	0	57	4	1	1	0	3	3	9
Jackson	49,387	30,118	610	40	0	0	6	19	0	15	3	2	15
Maury	51,490	51,286	996	35	0	46	3	1	0	1	1	5	7
Columbia	26,670	7,239	271	0	0	0	15	29	0	21	5	3	27
Monroe	29,265	11,932	408	62	0	5	10	2	1	1	3	2	13
Montgomery	89,210	57,232	642	45	2	29	5	2	1	1	4	6	7
Clarksville	59,715	14,773	247	0	0	2	17	29	0	15	5	10	22
Obion	32,816	14,885	454	61	0	1	15	2	0	0	3	4	14
Putnam	49,220	21,011	427	63	0	1	7	3	0	1	5	5	15
Roane	48,960	18,162	371	65	0	1	6	3	0	2	5	5	14
Robertson	37,398	25,764	689	43	3	32	5	4	0	1	2	7	4
Rutherford	89,777	40,593	452	60	0	2	6	2	1	1	3	9	17
Murfreesboro	34,642	14,118	408	42	0	0	5	25	0	6	4	1	18
Sevier	43,706	22,757	521	62	1	1	8	3	1	2	3	5	16
Shelby	784,116	421,599	538	34	1	25	1	3	3	0	9	11	12
Memphis	645,760	578,849	896	41	0	2	4	16	0	12	2	4	19
Sullivan	145,613	75,530	519	61	1	1	10	3	1	2	3	5	13
Kingsport	31,959	43,787	1,370	33	0	3	11	9	0	21	5	4	14
Sumner	88,460	57,039	645	51	0	29	5	2	0	0	2	5	6
Hendersonville	27,441	4,895	178	0	0	0	12	36	0	18	12	10	13
Tipton	34,042	16,909	497	54	0	1	15	1	1	2	2	16	8
Warren	32,949	17,312	525	52	0	26	5	2	1	1	2	5	6

(Continued on page 253.)

Tennessee Cities and Counties, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u> nue</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Washington	90,678	34,479	380	1	30	0	30	0	29	2	4	2	1
Johnson City	44,002	29,290	666	5	23	19	20	0	6	6	16	3	3
Weakley	32,765	13,933	425	3	42	0	24	0	10	3	15	3	0
Williamson	61,753	50,287	814	1	18	0	28	0	7	3	40	2	1
Wilson	57,141	22,371	392	2	37	0	39	0	12	2	6	3	0

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Tennessee Counties and Cities,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Washington	90,678	30,950	341	58	1	1	10	3	0	0	5	5	17
Johnson City	44,002	30,733	698	47	0	0	5	16	0	9	7	3	13
Weakley	32,765	13,602	415	58	11	1	12	1	0	0	5	4	6
Williamson	61,753	42,598	690	40	0	40	6	2	0	1	3	6	3
Wilson	57,141	21,151	370	57	0	1	9	4	1	4	5	7	12

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Texas Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Anderson	42,698	15,233	357	2	2	1	18	0	0	3	68	4	1
Angelina	67,537	8,208	122	4	3	0	29	0	0	7	14	3	39
Lufkin	30,126	13,421	445	4	1	0	18	0	18	8	19	1	31
Atascosa	26,086	5,236	201	5	2	4	56	0	0	7	19	5	3
Bell	158,582	14,098	89	5	4	1	47	0	0	3	17	9	16
Killeen	50,559	13,441	266	14	1	0	25	0	17	9	24	6	4
Temple	42,061	16,996	404	11	0	0	26	0	17	10	24	7	5
Bexar	1,045,530	149,423	143	4	9	3	46	0	0	3	23	9	3
San Antonio	819,021	311,833	381	17	2	1	16	0	13	5	22	15	8
Bowie	76,588	7,618	99	6	5	0	51	0	0	8	9	9	12
Texarkana	31,777	15,908	501	7	2	0	23	0	16	6	16	16	14
Brazoria	180,254	28,784	160	5	4	0	72	0	0	3	5	5	6
Brazos	107,963	13,539	125	4	2	0	41	0	0	4	17	9	24
Bryan	53,107	19,525	368	6	1	0	24	0	16	5	19	11	19
College Station	42,685	14,459	339	7	1	0	15	0	18	5	29	21	3
Brown	34,525	3,888	113	3	1	0	35	0	0	13	12	2	34
Cameron	225,761	18,405	82	7	7	0	25	0	0	6	28	21	6
Brownsville	91,440	30,647	335	35	1	0	16	0	11	3	22	5	6
Harlingen	47,083	21,080	448	15	0	0	15	0	13	7	22	4	22
Cass	30,470	4,347	143	5	6	0	32	0	0	11	6	3	38
Collin	164,871	28,937	176	1	2	0	31	0	0	3	6	3	54
Plano	84,191	39,339	467	2	1	1	37	0	13	10	16	12	8
Comal	39,506	8,654	219	2	1	2	32	0	0	5	6	6	47
Coryell	58,352	2,221	38	7	12	0	38	0	0	17	8	1	16
Dallas	1,637,571	314,779	192	3	9	3	50	0	0	3	23	6	3
Carrollton	48,694	26,478	544	2	0	0	43	0	13	11	20	7	3
Dallas	943,848	580,822	615	9	1	0	31	0	14	11	21	10	4
Duncanville	29,405	2,043	69	0	0	0	0	0	0	0	40	26	35
Farmers Branch	25,694	22,052	858	2	0	0	35	0	21	13	12	3	14
Garland	148,975	52,742	354	6	2	1	30	0	13	7	23	8	9
Grand Prairie	77,146	33,418	433	11	0	0	24	0	9	11	21	7	17
Irving	114,305	50,929	446	3	1	0	32	0	16	13	25	8	3
Mesquite	71,171	28,811	405	9	1	0	26	0	17	9	23	6	9
Richardson	76,074	29,300	385	2	1	0	32	0	20	12	26	3	4
Denton	165,660	15,848	96	2	5	1	41	0	0	6	8	32	5
Denton	49,833	36,274	728	9	0	1	15	0	9	2	62	1	2
Lewisville	25,131	10,019	399	3	0	2	36	0	18	10	13	14	4
Ector	134,718	66,195	491	1	4	0	23	0	0	1	68	1	2
Odessa	102,465	38,032	371	6	1	1	23	0	19	8	19	17	6
Ellis	63,117	5,708	90	3	2	0	45	0	0	10	19	4	16
El Paso	505,072	62,908	125	6	5	7	46	0	0	3	24	3	6
El Paso	445,071	190,560	428	22	1	1	20	0	8	7	22	12	8
Fort Bend	159,648	40,866	256	2	1	1	64	0	0	2	9	4	18
Missouri City	30,161	6,568	218	2	0	0	55	0	12	18	1	7	5
Galveston	207,516	63,820	308	2	3	3	32	0	0	1	53	4	2
Galveston	62,667	68,094	1,087	5	0	0	12	0	5	6	45	5	21
Texas City	42,812	23,685	553	6	0	0	30	0	19	4	10	6	25
Grayson	92,205	11,284	122	4	10	2	57	0	0	7	6	10	4
Sherman	30,871	15,156	491	7	1	2	29	0	15	9	32	3	2
Gregg	109,599	21,125	193	5	1	0	52	0	0	1	9	15	16
Longview	69,038	24,322	352	11	1	0	28	0	25	8	14	7	7
Guadalupe	49,484	4,694	95	5	3	0	48	0	0	8	10	5	22
Harris	2,674,074	700,282	262	3	8	2	61	0	0	3	8	9	5
Baytown	61,375	28,462	464	3	1	0	33	0	12	8	16	16	12

(Continued on page 256.)

**Texas Counties and Cities,
Percentage Distribution of General Expenditure, FY84**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pitals	High- ways	Police and Fire	Cor- rec- tions	Saniti- tion and Sewers	Miscel- lan- eous Gov- ern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Anderson	42,698	14,775	346	0	0	65	12	4	2	0	9	0	6
Angelina	67,537	6,567	97	0	0	2	19	8	2	5	23	18	22
Lufkin	30,126	9,967	331	0	0	3	14	27	0	15	10	9	21
Atascosa	26,086	2,989	115	0	1	1	33	17	1	0	24	2	22
Bell	158,582	13,127	83	0	5	0	21	10	18	0	44	1	1
Killeen	50,559	11,814	234	0	0	0	11	43	0	11	13	2	20
Temple	42,061	15,394	366	0	1	1	7	25	0	18	13	3	32
Bexar	1,045,530	149,103	143	0	1	49	4	4	10	0	18	6	8
San Antonio	819,021	385,244	470	1	1	5	6	20	0	18	5	7	36
Bowie	76,588	10,271	134	0	1	0	16	6	5	0	49	10	13
Texarkana	31,777	12,144	382	0	0	4	13	26	0	20	9	21	7
Brazoria	180,254	26,861	149	0	2	4	36	11	3	1	25	2	17
Brazos	107,963	16,092	149	0	1	0	12	9	2	0	59	17	1
Bryan	53,107	24,482	461	0	0	1	19	19	0	21	21	5	14
College Station	42,685	21,702	508	0	0	0	7	19	0	25	18	9	23
Brown	34,525	2,433	70	0	0	2	30	7	3	1	32	22	4
Cameron	225,761	18,913	84	0	2	6	10	8	10	0	34	21	9
Brownsville	91,440	27,177	297	0	0	14	5	22	3	13	8	5	29
Harlingen	47,083	19,963	424	0	1	2	12	18	0	23	10	10	24
Cass	30,470	3,655	120	0	0	2	31	10	6	0	20	22	9
Collin	164,871	13,868	84	0	1	5	25	14	12	0	34	4	5
Plano	84,191	50,211	596	0	0	1	29	18	0	9	10	10	24
Comal	39,506	6,948	176	0	2	1	13	12	4	1	27	30	11
Coryell	58,352	2,058	35	0	4	0	37	11	10	0	32	0	6
Dallas	1,637,571	331,030	202	0	1	48	8	3	9	0	23	6	2
Carrollton	48,694	25,801	530	0	0	1	24	23	0	20	9	7	17
Dallas	943,848	531,484	563	0	0	6	8	27	1	14	9	6	29
Duncanville	29,405	7,284	248	0	0	0	10	44	0	9	10	2	25
Farmers Branch	25,694	23,252	905	0	0	1	15	19	0	20	7	8	31
Garland	148,975	57,284	385	0	3	3	15	19	1	19	12	9	20
Grand Prairie	77,146	29,320	380	0	0	2	11	23	0	16	10	13	25
Irving	114,305	49,603	434	0	0	1	10	20	0	18	7	3	40
Mesquite	71,171	27,403	385	0	0	1	14	28	0	17	7	12	21
Richardson	76,074	28,327	372	0	0	1	7	35	0	16	11	5	23
Denton	165,660	13,997	84	0	1	5	14	8	10	0	32	29	1
Denton	49,833	33,061	663	0	0	40	9	15	0	10	15	2	9
Lewisville	25,131	9,018	359	0	0	2	8	28	0	6	9	13	34
Ector	134,718	66,419	493	0	3	63	7	4	3	0	12	2	7
Odessa	102,465	24,626	240	0	1	0	4	37	0	15	10	12	21
Ellis	63,117	4,959	79	0	1	2	45	13	8	0	26	0	5
El Paso	505,072	62,836	124	0	2	42	3	4	15	0	17	5	12
El Paso	445,071	166,201	373	0	0	3	9	24	0	14	4	12	33
Fort Bend	159,648	34,749	218	0	1	5	31	13	2	2	17	12	16
Missouri City	30,161	5,834	193	0	0	0	17	49	0	0	16	8	9
Galveston	207,516	61,606	297	0	1	52	7	6	2	0	16	7	9
Galveston	62,667	65,155	1,040	0	0	1	6	12	0	10	3	21	47
Texas City	42,812	17,094	399	0	0	1	11	21	0	15	6	32	14
Grayson	92,205	16,947	184	0	0	1	17	4	4	0	57	6	12
Sherman	30,871	12,809	415	0	0	3	8	25	0	17	10	2	35
Gregg	109,599	19,173	175	0	1	1	21	9	2	0	26	27	13
Longview	69,038	25,307	367	0	0	3	14	29	0	21	6	9	17
Guadalupe	49,484	4,467	90	0	2	4	38	10	3	0	32	0	11
Harris	2,674,074	702,906	263	0	2	24	16	3	8	0	21	10	15
Baytown	61,375	30,335	494	0	0	1	12	23	0	18	12	17	16

(Continued on page 257.)

Texas Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Harris (cont.)													
Houston	1,725,617	1,070,057	620	8	2	1	29	0	14	10	20	11	7
Pasadena	122,010	43,430	356	14	0	0	27	0	12	9	15	4	17
Harrison	55,662	11,097	199	4	2	0	38	0	0	5	3	18	31
Henderson	46,235	10,420	225	2	1	0	33	0	0	3	54	2	4
Hidalgo	310,032	27,025	87	9	7	0	55	0	0	2	7	15	5
Edinburg	27,961	17,103	612	9	0	0	10	0	5	4	64	2	5
McAllen	72,063	32,818	455	7	1	0	16	0	14	9	26	17	11
Mission	25,443	5,451	214	13	1	2	30	0	12	10	27	2	3
Howard	35,844	7,072	197	2	2	0	49	0	0	8	4	2	33
Big Spring	26,874	8,781	327	3	1	1	21	0	17	9	37	7	3
Hunt	59,218	7,292	123	4	1	0	35	0	0	8	15	5	34
Jefferson	260,223	32,965	127	4	3	0	70	0	0	3	10	5	5
Beaumont	123,477	58,898	477	16	1	0	30	0	15	8	12	7	11
Port Arthur	65,128	45,707	702	18	2	0	46	0	6	5	11	9	5
Jim Wells	38,819	5,719	147	9	3	0	57	0	0	10	7	9	4
Johnson	73,594	6,355	86	3	5	0	50	0	0	6	15	4	17
Kleberg	34,476	18,157	527	4	2	3	24	0	0	5	61	1	2
Kingsville	29,870	7,875	264	12	1	0	28	0	14	11	26	5	5
Lamar (county data unavailable)													
Paris	25,483	8,058	316	16	2	0	18	0	21	12	23	5	3
Liberty	51,898	5,827	112	5	3	0	68	0	0	8	7	3	5
Lubbock	214,840	50,584	235	2	1	0	22	0	0	3	65	4	2
Lubbock	176,588	77,311	438	8	3	1	24	0	15	7	16	21	6
McClennan	174,756	23,605	135	3	6	6	39	0	0	4	14	18	10
Waco	102,200	44,096	431	13	1	0	22	0	14	10	25	7	8
Matagorda	36,896	9,504	258	7	2	1	71	0	0	2	5	5	8
Maverick	34,270	1,231	36	0	0	0	0	0	0	0	20	2	79
Midland	99,684	15,017	151	6	2	0	43	0	0	5	7	34	4
Midland	84,174	49,266	585	7	1	0	20	0	15	7	28	12	11
Montgomery	161,331	27,157	168	3	5	0	53	0	0	4	10	2	23
Nacogdoches (county data unavailable)													
Nacogdoches	28,074	11,354	404	18	1	0	26	0	15	9	22	4	5
Nueces	284,717	96,506	339	3	7	1	32	0	0	1	45	10	1
Corpus Christi	246,081	109,637	446	16	2	1	24	0	14	9	21	9	6
Orange	88,370	8,601	97	7	2	0	70	0	0	4	12	3	2
Potter	101,670	12,397	122	5	3	0	69	0	0	6	6	4	7
Amarillo	155,356	121,228	780	6	1	0	18	0	8	5	54	5	4
Randall	79,058	6,347	80	2	1	1	50	0	0	6	6	2	32
San Patricio	62,039	11,991	193	4	10	1	56	0	0	4	9	5	11
Smith	136,547	12,226	90	4	4	1	58	0	0	8	8	4	13
Tyler	73,117	29,328	401	10	2	0	25	0	21	9	22	7	4
Starr	30,103	4,367	145	15	1	0	60	0	0	8	10	0	6
Tarrant	929,690	129,332	139	9	6	4	51	0	0	4	15	8	2
Arlington	182,975	89,175	487	6	1	0	27	0	12	9	24	13	8
Eules	26,779	7,610	284	3	1	0	34	0	12	16	24	7	4
Ft. Worth	401,402	215,600	537	12	4	1	28	0	12	9	19	9	7
Haltom	30,498	5,712	187	6	1	0	28	0	24	16	16	2	7
Hurst	32,764	12,093	369	3	1	0	28	0	27	12	13	13	3
N. Richland Hills	32,992	13,877	421	2	0	0	27	0	17	10	18	16	9
Taylor	118,041	11,467	97	3	7	1	53	0	0	8	3	12	13
Abilene	104,302	49,080	471	16	1	0	22	0	15	10	13	20	2
Tom Green	90,854	9,131	101	4	3	0	46	0	0	8	6	25	9
San Angelo	79,214	25,490	322	13	2	0	38	0	19	8	11	5	4

(Continued on page 258.)

**Texas Counties and Cities,
Percentage Distribution of General Expenditure, FY84 (cont.)**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elem- entary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Harris (cont.)													
Houston	1,725,617	979,550	568	0	0	3	7	28	1	18	5	11	28
Pasadena	122,010	50,572	414	0	1	2	10	23	0	18	20	6	21
Harrison	55,662	10,095	181	0	2	1	20	8	4	0	18	35	13
Henderson	46,235	9,471	205	0	1	54	15	5	3	0	17	1	5
Hidalgo	310,032	24,990	81	0	5	7	12	11	14	0	34	12	4
Edinburg	27,961	17,203	615	0	0	50	8	5	0	10	6	2	17
McAllen	72,063	27,787	386	0	1	1	14	25	0	14	13	12	19
Mission	25,443	5,163	203	0	0	0	13	24	0	9	23	1	31
Howard	35,844	5,176	144	0	1	1	18	7	5	0	33	19	16
Big Spring	26,874	9,879	368	0	0	1	20	30	5	5	10	5	24
Hunt	59,218	7,322	124	0	0	2	21	11	17	0	23	22	3
Jefferson	260,223	31,078	119	0	4	5	13	8	10	0	41	4	15
Beaumont	123,477	69,106	560	0	0	2	22	24	0	19	10	9	14
Port Arthur	65,128	37,756	580	0	0	4	8	18	0	24	11	11	23
Jim Wells	38,819	5,089	131	0	5	1	40	13	1	0	31	0	8
Johnson	73,594	5,006	68	0	3	1	36	11	7	0	25	2	16
Kleberg	34,476	16,739	486	0	4	60	6	4	1	0	12	5	8
Kingsville	29,870	7,444	249	0	0	2	13	29	0	18	10	3	24
Lamar (county data unavailable)													
Paris	25,483	8,523	334	0	0	5	17	20	0	34	7	0	17
Liberty	51,898	6,707	129	0	5	2	33	12	7	1	24	1	16
Lubbock	214,840	46,483	216	0	1	70	4	3	6	0	14	1	2
Lubbock	176,588	74,267	421	0	0	2	14	24	0	10	10	17	22
McClellan	174,756	19,698	113	0	4	14	16	6	12	0	25	17	7
Waco	102,200	39,941	391	0	2	4	12	25	0	16	8	5	29
Matagorda	36,896	7,428	201	0	3	1	26	14	2	4	22	1	27
Maverick	34,270	2,361	69	0	0	1	20	15	1	0	21	22	19
Midland	99,684	15,842	159	0	1	0	12	12	2	0	22	31	19
Midland	84,174	53,315	633	0	0	2	11	23	0	28	10	9	17
Montgomery	161,331	22,959	142	0	2	2	26	18	2	0	29	14	6
Nacogdoches (county data unavailable)													
Nacogdoches	28,074	9,394	335	0	0	0	19	32	0	22	7	2	19
Nueces	284,717	86,690	304	0	1	61	7	5	4	0	13	7	3
Corpus Christi	246,081	109,379	444	0	0	3	13	20	1	17	9	10	26
Orange	88,370	9,717	110	0	2	4	15	12	9	5	38	2	13
Potter	101,670	12,108	119	0	2	0	6	42	4	0	44	1	1
Amarillo	155,356	114,978	740	0	1	51	13	12	0	7	4	3	8
Randall	79,058	6,815	86	0	2	0	12	14	20	0	34	17	1
San Patricio	62,039	10,571	170	0	6	5	28	14	8	2	29	6	3
Smith	136,547	12,446	91	0	1	4	21	15	17	0	28	2	12
Tyler	73,117	25,966	355	0	3	3	12	26	0	17	8	6	24
Starr	30,103	3,624	120	0	0	0	35	11	2	1	47	2	2
Tarrant	929,690	132,884	143	0	2	33	5	5	10	0	25	6	16
Arlington	182,975	90,122	493	0	0	1	23	19	0	7	6	20	25
Eules	26,779	6,356	237	0	0	1	5	41	0	14	10	4	25
Ft. Worth	401,402	234,436	584	0	0	2	15	21	5	15	7	10	25
Haltom	30,498	5,174	170	0	0	0	13	34	0	12	24	4	13
Hurst	32,764	12,398	378	0	0	0	11	24	0	8	28	5	24
N. Richland Hills	32,992	11,920	361	0	0	0	39	20	0	20	8	5	7
Taylor	118,041	13,074	111	0	2	1	9	7	39	0	29	11	3
Abilene	104,302	42,353	406	0	0	1	8	23	0	22	7	15	23
Tom Green	90,854	9,954	110	0	2	0	15	7	5	0	35	22	13
San Angelo	79,214	25,364	320	0	2	4	16	26	0	8	11	5	27

(Continued on page 259.)

Texas Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>terest</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u>nuce</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Travis	452,691	65,635	145	3	16	1	47	0	0	2	8	6	17
Austin	368,135	274,710	746	7	2	0	19	0	10	6	36	14	6
Val Verde	37,842	2,896	77	10	2	1	54	0	0	13	5	2	12
Del Rio	31,855	5,076	159	11	1	0	23	0	20	15	22	4	5
Victoria	74,376	29,823	401	1	3	1	20	0	0	2	66	5	2
Victoria	54,947	24,181	440	5	1	2	28	0	16	9	16	18	3
Walker	46,708	4,379	94	7	9	4	52	0	0	7	5	3	14
Huntsville	28,696	8,475	295	10	1	0	17	0	15	11	39	5	3
Webb	108,434	13,691	126	21	3	0	56	0	0	5	4	5	6
Laredo	99,874	30,241	303	14	6	0	14	0	12	9	31	6	8
Wharton	41,467	9,117	220	5	1	0	67	0	0	6	10	5	6
Wichita	127,087	14,652	115	3	6	0	43	0	0	4	9	9	26
Wichita Falls	99,555	39,520	397	12	1	0	32	0	15	8	20	6	6
Williamson	86,789	7,063	81	4	3	0	52	0	0	9	13	1	17
Wood	26,187	4,587	175	4	1	1	57	0	0	9	8	6	13

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Texas Counties and Cities,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secon-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Gov-</u> <u>ern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Travis	452,691	65,052	144	0	8	1	22	7	18	0	35	6	3
Austin	368,135	288,289	783	0	0	28	5	18	0	11	7	11	19
Val Verde	37,842	3,579	95	0	0	1	15	12	11	0	52	3	6
Del Rio	31,855	5,297	166	0	1	8	19	34	0	7	18	0	12
Victoria	74,376	32,970	443	0	0	57	6	4	18	0	8	4	3
Victoria	54,947	28,106	512	0	1	4	30	21	0	14	7	13	11
Walker	46,708	4,751	102	0	1	4	31	16	5	0	35	3	5
Huntsville	28,696	8,924	311	0	0	1	12	15	0	29	11	2	30
Webb	108,434	14,451	133	0	3	1	10	13	28	0	34	3	9
Laredo	99,874	29,655	297	0	6	3	13	25	0	19	7	9	19
Wharton	41,467	7,480	180	0	1	1	39	12	2	0	26	0	19
Wichita	127,087	15,350	121	0	5	4	8	7	20	0	27	28	1
Wichita Falls	99,555	35,298	355	0	0	4	19	28	0	14	15	4	15
Williamson	86,789	7,152	82	0	1	7	35	13	7	2	32	0	2
Wood	26,187	4,072	155	0	1	1	34	18	4	0	36	2	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Utah Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- ter- est Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Box Elder	35,024	6,250	178	17	14	3	20	0	5	1	32	3	6
Cache	61,896	5,525	89	11	9	6	50	0	2	2	11	5	4
Logan	28,325	6,980	246	9	6	4	10	0	28	7	30	4	2
Davis	159,062	19,788	124	6	20	2	43	0	10	1	9	5	4
Bountiful	33,830	12,616	373	11	5	21	14	0	14	9	15	10	2
Layton	28,915	5,999	207	5	6	0	26	0	28	5	24	4	3
Salt Lake	659,796	193,241	293	10	12	2	36	0	11	3	8	3	15
Murray	26,850	13,338	497	5	3	0	12	0	31	5	16	5	23
Salt Lake City	163,859	141,915	866	13	2	2	19	0	12	11	28	7	4
Sandy City	56,959	15,403	270	7	4	6	14	0	15	14	14	3	23
W. Jordan Town	32,507	8,232	253	5	5	0	14	0	17	11	27	12	9
W. Valley	81,770	14,693	180	14	10	0	15	0	32	22	1	3	2
Tooele	27,694	9,571	346	10	11	3	14	0	1	1	53	3	4
Utah	231,816	23,887	103	7	6	3	37	0	2	1	8	2	33
Orem	56,418	15,453	274	12	4	1	16	0	22	8	24	6	8
Provo	77,475	19,731	255	16	4	0	16	0	17	10	25	8	4
Washington	29,366	4,038	138	22	10	3	38	0	1	5	7	7	7
Weber	150,873	25,197	167	13	22	9	44	0	2	1	6	3	1
Ogden	66,215	31,888	482	14	6	0	18	0	17	14	17	3	12

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Utah Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Box Elder	35,024	6,052	173	0	33	4	20	14	3	1	18	0	7
Cache	61,896	4,713	76	0	0	2	22	26	5	0	24	1	21
Logan	28,325	9,150	323	0	0	0	18	25	0	15	9	4	29
Davis	159,062	17,455	110	0	1	23	5	10	4	0	17	1	40
Bountiful	33,830	11,939	353	0	0	0	8	16	0	4	11	0	61
Layton	28,915	4,371	151	0	0	0	19	33	0	16	11	2	18
Salt Lake	659,796	191,583	290	0	0	13	6	12	4	2	14	7	42
Murray	26,850	11,156	415	0	0	0	17	28	0	16	13	2	23
Salt Lake City	163,859	142,397	869	0	0	0	15	23	0	7	7	7	41
Sandy City	56,959	13,179	231	0	0	0	14	30	0	5	12	7	33
W. Jordan T.	32,507	6,665	205	0	0	0	25	28	0	17	15	5	9
W. Valley	81,770	10,702	131	0	0	0	20	43	0	6	16	0	15
Tooele	27,694	9,932	359	0	3	57	8	6	1	1	14	0	10
Utah	231,816	20,495	88	0	0	12	7	9	3	0	32	25	11
Orem	56,418	14,309	254	0	0	0	11	23	0	29	14	6	18
Provo	77,475	20,845	269	0	0	0	6	28	0	16	11	2	37
Washington	29,366	4,179	142	0	0	2	25	8	5	0	21	2	36
Weber	150,873	23,683	157	0	7	31	5	6	8	4	25	0	13
Ogden	66,215	33,696	509	0	0	2	11	24	0	8	6	11	40

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Vermont Counties and Cities,
Percentage Distribution of General Revenue, FY84**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed-</u> <u>eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop-</u> <u>erty</u> <u>Tax</u>	<u>In-</u> <u>come</u> <u>Tax</u>	<u>Gen-</u> <u>eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char-</u> <u>ges</u>	<u>In-</u> <u>ter-</u> <u>est</u> <u>Earn-</u> <u>ings</u> <u>Reve-</u> <u> nue</u>	<u>Other</u> <u>Mis-</u> <u>cellan-</u> <u>eous</u> <u>Revenue</u>
Addison	30,200	101	3	13	2	0	76	0	0	0	3	3	3
Bennington	34,009	90	3	11	6	0	71	0	0	0	6	1	6
Caledonia	25,790	45	2	13	11	0	69	0	0	0	2	4	0
Chittenden	118,445	353	3	10	1	0	80	0	0	0	7	2	1
Burlington	37,737	18,043	478	8	3	2	41	0	0	2	28	11	5
Franklin	35,288	101	3	11	2	0	85	0	0	0	0	2	0
Rutland	58,115	179	3	12	2	0	84	0	0	0	0	2	0
Washington	52,987	174	3	11	1	0	85	0	0	0	2	1	0
Windham	37,484	207	6	10	0	0	89	0	0	0	0	1	0
Windsor	51,725	165	3	8	7	0	81	0	0	0	2	2	0

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Vermont Counties and Cities,
Percentage Distribution of General Expenditure, FY84**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu-</u> <u>lation</u>	<u>All</u> <u>General</u> <u>Expen-</u> <u>ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Expen-</u> <u>diture</u>	<u>Elemen-</u> <u>tary</u> <u>and</u> <u>Secun-</u> <u>dary</u> <u>Educa-</u> <u>tion</u>	<u>Public</u> <u>Wel-</u> <u>fare</u>	<u>Health</u> <u>and</u> <u>Hos-</u> <u>pi-</u> <u>tals</u>	<u>High-</u> <u>ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor-</u> <u>rec-</u> <u>tions</u>	<u>Sani-</u> <u>tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel-</u> <u>lan-</u> <u>eous</u> <u>Govern-</u> <u>ment</u> <u>Ad-</u> <u>minis-</u> <u>tra-</u> <u>tion</u>	<u>Inter-</u> <u>est</u> <u>Pay-</u> <u>ments</u> <u>on</u> <u>Gen-</u> <u>eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Addison	30,200	84	3	0	0	0	0	1	0	0	98	0	1
Bennington	34,009	103	3	0	0	0	0	0	0	0	100	0	0
Caledonia	25,790	44	2	0	0	0	0	25	0	0	66	0	9
Chittenden	118,445	322	3	0	0	0	0	6	0	0	85	9	0
Burlington	37,737	18,220	483	0	0	1	7	23	0	6	10	8	44
Franklin	35,288	138	4	0	0	0	0	36	0	0	45	0	19
Rutland	58,115	140	2	0	0	0	0	0	0	0	88	0	12
Washington	52,987	151	3	0	0	0	0	24	0	2	67	3	4
Windham	37,484	193	5	0	0	0	0	55	0	0	36	0	9
Windsor	51,725	154	3	0	0	0	0	20	0	0	61	0	19

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Virginia Cities and Counties, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Accomack	31,035	20,576	663	2	54	0	20	0	5	5	12	1	1
Albermarle	57,462	45,129	785	1	31	0	41	0	7	13	4	3	0
Amherst	29,073	15,972	549	2	57	0	23	0	6	3	8	2	1
Arlington	152,855	208,638	1,365	7	16	0	47	0	5	13	6	3	2
Augusta	53,731	37,021	689	2	48	0	32	0	4	7	1	1	4
Bedford	36,257	23,551	650	1	55	6	25	0	2	2	6	1	2
Buchanan	38,161	33,733	884	5	47	0	19	0	3	21	2	4	0
Campbell	45,855	28,922	631	1	59	0	24	0	4	2	5	3	1
Carroll	27,909	13,789	494	2	68	0	19	0	3	1	4	2	0
Chesterfield	152,246	171,143	1,124	1	33	1	34	0	5	5	12	2	6
Fairfax	637,841	962,530	1,509	5	17	1	47	0	4	8	11	5	1
Fauquier	37,429	27,979	748	1	38	0	43	0	5	6	3	2	1
Franklin	35,959	20,334	565	2	59	0	17	0	4	7	6	1	4
Frederick	34,842	28,059	805	2	43	0	37	0	5	6	5	2	1
Halifax	29,948	19,400	648	4	67	2	16	0	3	5	2	1	1
Hanover	51,160	39,495	772	1	41	0	36	0	7	4	7	2	1
Henrico	185,816	203,461	1,095	4	30	0	32	0	7	9	12	4	2
Henry	56,428	39,301	696	2	51	0	22	0	4	12	3	3	3
Lee	26,361	16,379	621	2	73	0	16	0	4	1	2	1	0
Loudoun	59,177	63,829	1,079	1	32	0	48	0	6	6	3	2	0
Mecklenberg	29,051	16,916	582	2	67	0	17	0	7	2	3	1	1
Montgomery	64,489	31,261	485	3	48	0	30	0	8	2	4	3	2
Blacksburg Town	30,596	6,640	217	7	16	5	14	0	0	23	29	3	2
Pittsylvania	66,445	35,567	535	1	69	0	16	0	3	2	4	2	3
Prince George	25,893	17,180	663	11	54	0	20	0	2	4	5	2	1
Prince William	156,654	168,167	1,073	4	34	0	44	0	4	5	4	5	1
Pulaski	35,301	21,858	619	2	62	0	21	0	6	3	3	3	1
Roanoke	73,763	64,745	878	3	37	2	37	0	5	4	8	2	1
Rockingham	52,826	29,945	567	2	53	0	23	0	4	5	4	4	4
Russell	32,359	26,393	816	2	50	0	16	0	3	9	3	5	13
Scott	25,389	14,839	584	4	68	0	15	0	4	3	2	3	1
Shenandoah	27,702	15,905	574	2	51	0	31	0	6	4	3	1	1
Smyth	33,232	18,674	562	3	65	0	16	0	6	1	4	2	3
Spotsylvania	36,077	30,307	840	1	47	0	31	0	8	2	7	1	3
Stafford	43,912	36,292	826	2	44	0	42	0	3	3	4	1	1
Tazewell	51,561	32,857	637	2	59	0	23	0	7	5	4	2	0
Washington	46,948	25,638	546	3	63	0	21	0	5	2	4	1	1
Wise	44,477	37,192	836	4	51	0	12	0	5	21	2	5	0
Wythe	25,634	14,692	573	3	65	0	18	0	8	1	3	1	1
York	36,840	41,254	1,120	17	34	1	23	0	3	3	6	3	11
Independent Cities:													
Alexandria	104,276	190,570	1,828	3	17	0	44	0	4	12	5	2	11
Charlottesville	40,299	45,137	1,120	7	26	3	31	0	8	13	8	3	1
Chesapeake	119,749	139,762	1,167	3	38	0	31	0	4	11	6	3	3
Danville	44,813	41,559	927	8	42	3	18	0	8	5	10	5	2
Hampton	124,966	126,525	1,012	10	33	1	29	0	6	11	7	2	1
Harrisonburg	25,398	19,525	769	5	22	0	25	0	15	13	16	3	1
Lynchburg	67,315	74,263	1,103	8	28	1	25	0	7	16	7	4	4
Newport News	151,240	166,181	1,099	8	34	0	31	0	4	10	8	2	2
Norfolk	266,874	317,246	1,189	8	32	0	22	0	5	16	8	4	5
Petersburg	40,234	47,092	1,170	6	41	1	25	0	6	11	8	1	1
Portsmouth	105,807	132,837	1,255	13	32	0	22	0	3	12	13	2	2
Richmond	218,237	332,130	1,522	5	29	1	31	0	5	16	9	3	3
Roanoke	100,187	130,068	1,298	11	31	2	25	0	6	12	11	3	1
Suffolk	47,522	43,539	916	5	46	0	27	0	4	12	4	2	2
Virginia Beach	282,588	313,451	1,109	6	32	0	29	0	5	16	6	2	4

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Virginia Counties and Cities,
Percentage Distribution of General Expenditure, FY84**

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Gov- ern- ment Ad- min- is- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Accomack	31,035	22,495	725	65	15	3	0	2	1	3	6	2	4
Albermarle	57,462	40,608	707	68	4	1	1	5	0	1	10	2	9
Amherst	29,073	15,021	517	78	4	1	0	4	0	1	5	2	3
Arlington	152,855	200,281	1,310	35	5	4	7	14	3	3	7	2	20
Augusta	53,731	33,942	632	74	4	1	1	4	2	1	6	4	5
Bedford	36,257	22,867	631	77	6	1	0	4	1	1	5	3	2
Buchanan	38,161	37,304	978	64	3	1	0	2	1	2	4	3	20
Campbell	45,855	26,050	568	78	5	1	0	3	2	1	6	1	3
Carroll	27,909	13,800	494	78	6	1	0	6	1	0	5	1	2
Chesterfield	152,246	166,921	1,096	59	4	2	0	9	1	4	5	9	7
Fairfax	637,841	900,334	1,412	54	3	3	1	8	1	8	5	3	16
Fauquier	37,429	24,708	660	74	3	1	0	4	0	1	7	4	4
Franklin	35,959	18,418	512	75	4	1	0	6	2	2	6	1	3
Frederick	34,842	24,565	705	69	3	1	0	3	1	2	14	2	4
Halifax	29,948	18,224	609	78	7	1	0	4	1	2	5	1	2
Hanover	51,160	33,933	663	68	2	3	0	6	1	5	8	2	4
Henrico	185,816	180,248	970	50	3	2	4	12	3	8	8	3	7
Henry	56,428	35,991	638	69	4	1	0	4	1	1	5	4	12
Lee	26,361	17,427	661	76	7	1	0	4	1	2	5	0	3
Loudoun	59,177	57,535	972	65	5	4	0	5	2	1	8	2	8
Mecklenberg	29,051	16,162	556	75	6	1	0	4	3	1	4	1	6
Montgomery	64,489	29,072	451	71	7	1	0	4	1	1	5	3	7
Blacksburg Town	30,596	6,182	202	0	0	0	17	25	0	24	22	2	10
Pittsylvania	66,445	34,380	517	77	4	1	0	4	2	4	4	3	2
Prince George	25,893	16,083	621	78	3	0	0	5	0	1	5	2	4
Prince William	156,654	153,927	983	64	2	2	0	10	2	0	7	4	7
Pulaski	35,301	21,026	596	71	7	1	0	5	1	1	8	1	6
Roanoke	73,763	63,687	863	65	3	1	0	5	2	5	9	1	9
Rockingham	52,826	29,809	564	77	3	1	0	4	1	1	4	5	3
Russell	32,359	27,215	841	68	4	1	0	2	1	1	4	16	3
Scott	25,389	13,995	551	77	5	1	0	4	1	2	5	1	4
Shenandoah	27,702	15,220	549	75	5	1	0	4	1	2	5	2	5
Smyth	33,232	18,245	549	75	7	1	0	3	2	2	4	0	5
Spotsylvania	36,077	28,461	789	68	3	1	0	4	0	6	6	7	5
Stafford	43,912	32,243	734	67	3	1	2	5	1	1	10	5	5
Tazewell	51,561	31,279	607	73	7	1	0	3	2	2	5	2	4
Washington	46,948	23,623	503	73	7	1	0	5	1	2	5	3	4
Wise	44,477	35,793	805	66	4	1	9	2	1	3	5	1	7
Wythe	25,634	14,731	575	71	6	1	0	6	2	3	5	1	6
York	36,840	36,884	1,001	62	4	1	0	5	1	3	6	7	8
Independent Cities:													
Alexandria	104,276	173,108	1,660	30	6	4	7	11	2	8	11	7	14
Charlottesville	40,299	39,682	985	47	6	1	6	10	2	7	8	2	11
Chesapeake	119,749	128,045	1,069	50	4	2	10	10	3	6	5	3	6
Danville	44,813	46,173	1,030	40	6	0	4	11	5	9	6	2	16
Hampton	124,966	116,361	931	48	5	2	5	12	1	3	7	3	15
Harrisonburg	25,398	18,650	734	45	2	1	7	7	0	15	4	7	12
Lynchburg	67,315	79,637	1,183	36	5	1	4	10	3	4	4	8	26
Newport News	151,240	162,269	1,073	46	4	1	4	12	1	7	10	4	12
Norfolk	266,874	295,807	1,108	36	7	6	5	12	1	4	7	4	18
Petersburg	40,234	43,696	1,086	43	8	2	5	14	5	6	6	1	11
Portsmouth	105,807	136,265	1,288	35	6	3	5	11	2	9	7	5	18
Richmond	218,237	338,703	1,552	35	11	2	5	13	1	6	8	6	13
Roanoke	100,187	120,085	1,199	35	6	1	4	9	3	7	7	4	25
Suffolk	47,522	37,967	799	56	8	1	2	8	3	4	7	2	9
Virginia Beach	282,588	283,240	1,002	46	2	3	9	10	2	6	9	5	8

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Washington Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Benton	116,959	18,195	156	4	31	3	30	0	14	2	6	7	3
Kennewick	38,260	16,951	443	10	13	4	15	0	9	15	15	5	15
Richland	35,152	23,330	664	14	26	1	10	0	4	12	17	10	6
Chelan	46,446	14,353	309	4	52	4	23	0	5	2	4	4	1
Clallam	51,532	14,002	272	3	25	6	25	0	3	3	5	13	16
Clark	200,181	44,260	221	13	26	0	33	0	7	7	5	4	4
Vancouver	43,141	29,304	679	4	9	1	12	0	6	20	30	7	10
Cowlitz	79,460	30,987	390	3	34	2	37	0	3	2	8	8	2
Longview	30,921	14,397	466	8	12	2	14	0	14	17	22	5	5
Franklin	36,690	9,574	261	4	35	10	34	0	4	3	4	3	3
Grant	49,598	12,651	255	8	32	4	32	0	5	2	9	5	2
Grays Harbor	65,801	22,930	348	8	31	3	23	0	7	9	6	6	7
Island	45,733	11,298	247	4	42	1	29	0	4	9	7	4	0
King	1,311,948	408,394	311	4	27	4	27	0	5	5	20	7	2
Auburn	29,170	15,849	543	3	9	0	18	0	18	7	28	8	9
Bellevue	74,095	46,823	632	3	7	4	19	0	17	21	18	6	5
Redmond	25,464	15,500	609	3	7	7	20	0	19	15	12	4	14
Renton	33,282	26,432	794	3	9	3	22	0	21	14	16	5	9
Seattle	490,077	437,985	894	6	16	1	14	0	8	23	18	11	4
Kitsap	155,829	35,269	226	12	24	5	27	0	9	6	8	6	5
Bremerton	34,475	17,643	512	12	11	5	12	0	17	15	20	5	4
Lewis	57,470	19,486	339	6	41	2	24	0	6	4	4	6	5
Mason	33,009	11,111	337	5	38	1	31	0	3	10	5	6	2
Okanogan	31,875	10,478	329	7	56	2	20	0	2	2	4	4	3
Pierce	510,289	128,816	252	23	21	3	21	0	8	2	4	7	11
Tacoma	161,351	115,093	713	14	10	0	13	0	11	26	19	2	4
Skagit	66,583	20,144	303	4	36	2	32	0	4	2	6	7	8
Snohomish	355,838	77,177	217	18	17	1	29	0	5	6	15	5	4
Edmonds	27,166	9,635	355	4	17	3	21	0	14	12	20	1	7
Everett	56,586	46,438	821	8	12	8	18	0	15	19	9	11	2
Spokane	349,285	67,894	194	4	27	4	28	0	7	5	15	6	4
Spokane	171,903	86,000	500	9	16	0	12	0	15	15	20	4	9
Stevens	30,253	8,264	273	10	36	3	29	0	7	2	5	5	3
Thurston	133,330	30,436	228	12	26	4	35	0	6	5	4	3	4
Olympia	27,980	19,426	694	10	13	9	15	0	15	14	15	6	3
Walla Walla (county data unavailable)													
Walla Walla	25,693	10,768	419	5	19	1	13	0	8	18	26	4	6
Whatcom	110,147	32,089	291	5	32	3	30	0	5	4	9	7	5
Bellingham	45,312	27,853	615	9	7	1	14	0	10	26	21	7	7
Yakima	176,325	38,827	220	15	35	6	23	0	7	2	5	4	4
Yakima	50,127	30,343	605	17	9	1	13	0	14	18	19	4	5

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Washington Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tration	Inter- est Pay- ments on General Debt	All Other
Benton	116,959	18,834	161	0	0	9	15	9	32	0	23	2	9
Kennewick	38,260	16,750	438	0	0	5	19	22	0	12	9	7	26
Richland	35,152	29,799	848	0	0	1	12	14	0	42	8	10	13
Chelan	46,446	15,538	335	0	0	5	24	13	26	1	17	0	15
Clallam	51,532	13,457	261	0	0	14	28	10	7	2	23	1	15
Clark	200,181	42,411	212	0	2	8	18	12	19	1	21	2	17
Vancouver	43,141	25,811	598	0	0	1	14	24	1	25	13	2	20
Cowlitz	79,460	24,825	312	0	0	6	38	10	7	7	19	1	13
Longview	30,921	14,510	469	0	0	1	11	27	0	17	10	2	31
Franklin	36,690	10,076	275	0	0	4	26	12	26	0	24	1	7
Grant	49,598	12,152	245	0	0	10	36	11	6	4	19	0	14
Grays Harbor	65,801	18,703	284	0	0	18	26	13	12	2	17	0	12
Island	45,733	10,776	236	0	0	8	28	9	23	3	20	0	10
King	1,311,948	368,478	281	0	0	32	8	8	16	3	15	6	12
Auburn	29,170	15,983	548	0	0	0	9	28	1	26	8	4	24
Bellevue	74,095	63,311	854	0	0	1	16	17	0	7	8	3	48
Redmond	25,464	14,167	556	0	0	0	27	24	1	7	11	8	23
Renton	33,282	33,232	998	0	0	0	21	20	1	10	6	5	36
Seattle	490,077	371,357	758	0	0	1	13	25	1	12	9	4	35
Kitsap	155,829	32,897	211	0	0	11	18	11	8	11	20	2	18
Bremerton	34,475	16,323	473	0	0	2	15	29	1	23	10	2	19
Lewis	57,470	19,493	339	0	0	8	35	9	6	3	18	1	21
Mason	33,009	9,999	303	0	0	7	26	13	29	0	19	0	7
Okanogan	31,875	9,884	310	0	0	7	29	6	29	1	20	0	8
Pierce	510,289	136,053	267	0	1	12	8	6	12	35	17	1	8
Tacoma	161,351	112,546	698	0	0	5	10	28	1	13	9	5	29
Skagit	66,583	18,691	281	0	0	7	22	6	27	2	17	1	17
Snohomish	355,838	74,867	210	0	3	6	18	9	8	8	17	2	27
Edmonds	27,166	9,275	341	0	0	3	13	27	1	14	12	4	26
Everett	56,586	44,049	778	0	0	1	15	25	0	39	5	2	14
Spokane	349,285	65,269	187	0	0	11	22	10	8	4	14	4	26
Spokane	171,903	86,823	505	0	0	2	13	26	1	19	7	2	30
Stevens	30,253	7,109	235	0	0	12	40	8	6	3	19	0	12
Thurston	133,330	27,738	208	0	1	13	21	11	8	1	19	0	25
Olympia	27,980	16,226	580	0	0	1	12	26	1	21	7	4	28
Walla Walla (county data unavailable)													
Walla Walla	25,693	9,967	388	0	0	1	11	26	0	17	8	1	35
Whatcom	110,147	31,166	283	0	0	11	24	7	16	3	19	1	18
Bellingham	45,312	23,920	528	0	0	2	13	31	0	17	7	3	27
Yakima	176,325	38,317	217	0	0	2	24	8	19	3	17	0	27
Yakima	50,127	21,540	430	0	0	1	14	32	1	16	12	2	23

Source: Computed using ACIR City and County Government Finance Diskettes for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

West Virginia Cities and Counties, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Boone	30,639	7,924	259	6	27	0	20	0	0	0	39	3	5
Brooke	30,790	5,507	179	6	6	0	30	0	0	1	3	20	35
Cabell	106,053	12,007	113	6	13	0	39	0	0	2	12	24	3
Huntington	62,090	27,476	443	22	0	0	7	0	0	28	25	17	1
Fayette	57,366	7,417	129	11	4	0	37	0	0	1	4	6	37
Greenbrier	36,854	3,792	103	12	5	0	32	0	0	1	42	3	5
Hancock	40,111	5,744	143	6	2	0	40	0	0	1	1	1	50
Harrison	77,881	6,780	87	22	8	1	51	0	0	1	7	2	8
Jackson	26,384	5,109	194	10	11	0	26	0	0	1	6	26	20
Jefferson	31,005	3,179	103	10	3	0	30	0	0	6	11	36	5
Kanawha	230,384	34,006	148	6	6	0	49	0	0	1	8	13	17
Charleston	61,806	45,793	741	21	0	2	10	0	0	34	22	3	9
Logan	50,867	4,048	80	13	28	0	47	0	0	0	6	4	1
McDowell	48,539	3,573	74	23	17	0	49	0	0	0	7	1	2
Marion	65,448	8,660	132	18	11	1	32	0	0	1	7	17	14
Marshall	40,988	19,117	466	3	3	0	11	0	0	0	1	8	74
Mason	27,056	18,215	673	2	1	0	9	0	0	0	1	6	82
Mercer	75,339	5,567	74	10	5	0	41	0	0	1	12	23	8
Mineral	27,621	2,431	88	27	14	0	30	0	0	2	3	2	21
Mingo	37,802	3,122	83	19	24	0	40	0	0	1	8	5	2
Monongalia	77,448	11,352	147	6	20	0	20	0	0	1	11	11	31
Morgantown	28,482	5,760	202	0	0	0	0	0	0	0	84	14	2
Nicholas	28,461	3,194	112	16	16	0	39	0	0	1	5	21	1
Ohio	61,065	9,383	154	17	7	0	20	0	0	1	15	33	7
Wheeling	42,609	6,469	152	0	0	0	0	0	0	0	94	3	3
Preston	30,956	7,115	230	6	7	0	14	0	0	1	60	1	12
Putnam	38,945	11,209	288	5	2	0	24	0	0	1	4	0	64
Raleigh	87,023	9,556	110	9	16	0	31	0	0	2	17	20	6
Wayne	46,243	4,595	99	10	4	0	31	0	0	1	5	3	46
Wood	93,278	8,764	94	13	8	1	32	0	0	2	24	15	6
Parkersburg	39,477	150,217	3,805	0	0	0	0	0	0	0	100	0	0
Wyoming	35,962	3,244	90	14	30	1	43	0	0	0	5	3	4

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

West Virginia Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secon- dary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
Boone	30,639	8,386	274	0	0	39	0	5	4	3	22	2	26
Brooke	30,790	5,069	165	0	0	4	0	11	1	0	16	56	12
Cabell	106,053	13,543	128	0	0	24	0	6	11	0	17	22	21
Huntington	62,090	31,216	503	0	0	0	5	27	0	20	6	21	21
Fayette	57,366	7,248	126	0	1	3	0	19	2	5	22	37	10
Greenbrier	36,854	3,989	108	0	0	5	0	7	9	5	28	0	46
Hancock	40,111	3,515	88	0	1	6	0	28	2	0	34	17	13
Harrison	77,881	6,567	84	0	0	10	0	16	3	0	40	7	25
Jackson	26,384	5,275	200	0	0	6	0	5	3	0	21	40	25
Jefferson	31,005	3,243	105	0	0	5	0	5	2	2	40	34	12
Kanawha	230,384	39,523	172	0	0	5	0	4	2	1	17	38	34
Charleston	61,806	47,733	772	0	0	1	6	18	0	13	12	9	41
Logan	50,867	4,508	89	0	1	9	0	15	6	0	37	2	30
McDowell	48,539	3,770	78	0	1	6	0	9	9	14	52	0	9
Marion	65,448	7,893	121	0	0	7	0	7	3	0	32	25	25
Marshall	40,988	16,633	406	0	0	2	0	3	2	0	10	75	7
Mason	27,056	17,895	661	0	0	1	0	2	1	0	6	88	3
Mercer	75,339	5,203	69	0	0	7	0	10	12	2	32	24	13
Mineral	27,621	1,987	72	0	1	28	0	8	7	0	37	0	19
Mingo	37,802	3,331	88	0	0	5	0	16	11	6	50	0	13
Monongalia	77,448	11,660	151	0	0	21	0	4	4	0	16	47	7
Morgantown	28,482	12,090	424	0	0	0	11	25	0	17	7	5	35
Nicholas	28,461	3,898	137	0	1	5	0	11	5	3	26	12	38
Ohio	61,065	9,473	155	0	0	5	0	5	3	0	17	34	35
Wheeling	42,609	16,900	397	0	0	0	12	32	0	19	12	7	19
Preston	30,956	6,884	222	0	0	60	0	5	4	2	15	8	7
Putnam	38,945	12,068	310	0	0	2	0	6	1	0	13	65	13
Raleigh	87,023	8,525	98	0	0	4	0	9	4	4	28	24	26
Wayne	46,243	4,637	100	0	0	5	0	10	2	0	29	44	10
Wood	93,278	12,614	135	0	0	6	0	7	2	0	17	41	28
Parkersburg	39,477	17,149	434	0	0	0	6	28	0	5	8	20	33
Wyoming	35,962	2,993	83	0	1	7	0	14	5	23	41	0	11

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Wisconsin Counties and Cities, Percentage Distribution of General Revenue, FY84

County Name City Name	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Barron	39,082	10,530	269	4	52	5	24	0	0	0	11	2	1
Brown	179,875	49,432	275	3	41	4	21	0	0	0	26	2	2
Green Bay	89,758	65,413	729	7	41	0	21	0	0	1	21	5	4
Calumet	31,865	10,426	327	3	36	5	29	0	0	0	22	4	1
Chippewa	53,393	17,928	336	2	34	5	10	0	0	0	45	3	1
Clark	33,188	16,152	487	4	32	1	13	0	0	0	41	7	2
Dane	332,492	87,024	262	3	43	4	27	0	0	0	19	3	1
Madison	172,640	113,070	655	8	38	3	27	0	0	3	12	2	6
Dodge	75,858	25,925	342	3	34	3	21	0	0	1	36	3	1
Door	25,784	9,779	379	5	31	16	33	0	0	1	10	2	3
Douglas	44,814	18,570	414	2	42	0	19	0	0	1	33	1	2
Superior	29,440	17,508	595	12	52	2	15	0	0	6	9	2	4
Dunn	35,001	17,561	502	3	28	4	16	0	0	0	45	3	2
Eau Claire	81,631	23,587	289	3	42	4	22	0	0	0	24	2	2
Eau Claire	53,032	31,377	592	8	42	1	18	0	0	2	14	8	7
Fond Du Lac	89,594	26,714	298	3	39	3	18	0	0	0	34	1	2
Fond Du Lac	35,983	19,020	529	3	50	0	23	0	0	2	17	2	3
Grant	51,941	15,298	295	3	40	4	20	0	0	0	29	2	2
Green	30,112	12,649	420	3	30	9	24	0	0	0	30	3	1
Jefferson	66,663	26,247	394	4	39	3	23	0	0	0	29	2	1
Kenosha	121,800	39,910	328	4	44	2	23	0	0	0	23	3	1
Kenosha	76,455	45,547	596	8	49	1	24	0	0	1	11	2	5
La Crosse	93,262	29,475	316	2	37	5	15	0	0	0	38	2	1
La Crosse	48,151	28,227	586	14	37	4	27	0	0	2	7	3	6
Lincoln	26,853	11,212	418	11	26	3	24	0	0	0	33	2	1
Manitowoc	83,594	28,923	346	15	25	7	20	0	0	0	29	2	1
Manitowoc	32,801	20,091	613	3	46	2	16	0	0	1	14	11	6
Marathon	112,640	48,447	430	6	32	1	21	0	0	0	38	1	1
Wausau	32,107	18,732	583	11	36	1	23	0	0	1	14	6	8
Marinette	40,001	24,150	604	3	20	4	13	0	0	0	55	4	1
Milwaukee	961,585	517,119	538	5	43	1	24	0	0	0	26	2	1
Greenfield	31,762	12,869	405	2	34	0	23	0	0	1	16	12	11
Mauwatosha	50,782	28,088	553	3	22	10	42	0	0	3	8	4	8
Milwaukee	631,509	432,251	684	8	44	1	21	0	0	2	11	5	7
W. Allis	64,541	35,152	545	11	37	2	29	0	0	2	8	6	6
Monroe	35,803	15,466	432	3	38	4	17	0	0	0	35	1	2
Oneida	31,586	9,899	313	4	43	5	31	0	0	0	11	4	2
Outagamie	132,237	40,056	303	7	39	6	17	0	0	0	25	3	2
Appleton	60,553	34,969	577	4	46	0	23	0	0	1	17	4	6
Ozaukee	67,289	18,639	277	2	36	5	27	0	0	0	28	2	1
Polk	33,514	11,027	329	5	36	4	22	0	0	0	29	3	1
Portage	56,791	17,973	316	4	40	4	26	0	0	1	22	2	1
Racine	173,488	53,312	307	4	47	2	26	0	0	0	18	1	2
Racine	84,472	54,955	651	13	43	0	25	0	0	1	11	4	3
Rock	139,159	44,503	320	7	37	4	23	0	0	0	23	4	1
Beloit	34,498	18,666	541	7	49	1	19	0	0	1	16	4	2
Janesville	51,321	22,495	438	10	44	1	25	0	0	1	10	2	7
St. Croix	44,518	17,000	382	3	31	5	24	0	0	0	32	3	2
Sauk	44,542	19,167	430	3	35	2	21	0	0	0	35	2	1
Shawano	36,266	11,354	313	3	40	8	20	0	0	0	25	1	2
Sheboygan	102,218	39,410	386	2	35	4	22	0	0	0	35	2	1
Sheboygan	48,321	29,146	603	8	44	1	20	0	0	1	13	2	12
Trempealeau	26,287	11,408	434	3	33	10	18	0	0	0	33	1	3
Vernon	26,411	9,199	348	2	43	2	14	0	0	0	36	2	1
Walworth	71,614	44,329	619	2	22	0	18	0	0	0	54	2	1

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Wisconsin Counties and Cities, Percentage Distribution of General Expenditure, FY84

County Name City Name	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Sec- ondary Educa- tion	Public Wel- fare	Health and		Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Ad- minis- tra- tion	Inter- est Pay- ments on Gen- eral Debt	All Other
						Hos- pi- tals	High- ways						
Barron	39,082	11,064	283	0	19	18	29	5	2	0	9	1	19
Brown	179,875	46,484	258	0	14	29	13	10	2	4	10	2	16
Green Bay	89,758	60,082	669	0	1	1	23	27	0	20	4	7	16
Calumet	31,865	10,059	316	4	10	30	25	9	1	0	9	2	9
Chippewa	53,393	17,163	321	0	16	48	19	5	0	0	7	1	3
Clark	33,188	20,945	631	0	13	57	11	4	0	0	5	5	4
Dane	332,492	88,772	267	0	20	29	11	8	3	1	13	2	14
Madison	172,640	100,856	584	0	7	4	13	27	0	13	6	2	29
Dodge	75,858	27,224	359	0	11	47	22	6	1	0	8	1	3
Door	25,784	10,082	391	0	10	14	34	14	1	2	11	0	14
Douglas	44,814	17,465	390	0	15	47	13	6	2	0	11	0	6
Superior	29,440	16,211	551	0	0	0	21	33	0	10	5	5	25
Dunn	35,001	19,051	544	0	7	44	29	3	1	0	6	2	8
Eau Claire	81,631	23,301	285	0	23	26	18	6	3	2	12	3	7
Eau Claire	53,032	36,381	686	0	0	4	18	18	0	31	6	3	20
Fond Du Lac	89,594	25,961	290	0	14	42	16	5	3	2	10	2	6
Fond Du Lac	35,983	21,252	591	0	1	2	18	25	0	13	6	11	23
Grant	51,941	14,320	276	0	18	38	22	6	2	0	7	1	7
Green	30,112	12,453	414	0	11	39	24	5	3	6	8	1	3
Jefferson	66,663	24,964	374	13	9	40	19	7	1	0	6	0	4
Kenosha	121,800	43,306	356	0	22	27	11	15	1	0	11	1	11
Kenosha	76,455	50,990	667	0	0	3	17	23	0	27	3	11	15
La Crosse	93,262	28,261	303	0	17	41	16	3	2	2	8	2	8
La Crosse	48,151	29,699	617	0	0	0	19	23	0	14	6	8	30
Lincoln	26,853	10,547	393	0	12	36	27	7	1	0	8	2	7
Manitowoc	83,594	27,179	325	8	15	35	19	7	2	3	6	1	4
Manitowoc	32,801	16,937	516	0	1	1	19	25	0	15	6	3	30
Marathon	112,640	45,580	405	4	10	45	12	5	1	2	7	1	11
Wausau	32,107	22,934	714	0	2	0	28	18	0	9	7	24	12
Marinette	40,001	26,128	653	0	6	55	13	7	1	1	6	3	9
Milwaukee	961,585	437,515	455	0	25	31	2	2	4	0	11	5	20
Greenfield	31,762	14,727	464	0	0	3	27	26	0	11	6	18	9
Mauwatosha	50,782	26,139	515	0	0	4	20	36	0	15	8	7	10
Milwaukee	631,509	405,856	643	0	0	4	11	29	0	18	9	7	23
W. Allis	64,541	51,260	794	0	0	3	11	24	0	12	6	6	38
Monroe	35,803	14,237	398	0	14	42	25	5	2	2	7	0	4
Oneida	31,586	9,353	296	0	15	24	20	9	1	5	14	3	9
Outagamie	132,237	41,247	312	2	14	26	19	5	2	3	11	5	14
Appleton	60,553	32,721	540	0	1	2	23	22	0	18	4	6	24
Ozaukee	67,289	17,916	266	13	10	35	16	8	4	1	10	0	5
Polk	33,514	10,176	304	0	16	32	26	6	3	0	10	0	7
Portage	56,791	18,037	318	0	9	33	22	8	2	2	11	1	11
Racine	173,488	53,346	307	6	23	28	7	9	4	0	11	1	11
Racine	84,472	52,865	626	0	0	2	23	34	0	11	6	2	22
Rock	139,159	43,302	311	1	23	33	9	7	5	0	10	2	10
Beloit	34,498	19,953	578	0	0	7	13	31	0	14	7	7	22
Janesville	51,321	22,419	437	0	0	3	21	28	0	10	7	7	24
St. Croix	44,518	17,453	392	0	9	42	24	7	1	1	9	3	5
Sauk	44,542	18,733	421	0	13	44	18	9	0	3	8	1	4
Shawano	36,266	11,096	306	0	16	34	25	8	2	1	9	1	5
Sheboygan	102,218	37,139	363	8	11	43	16	9	2	0	8	1	2
Sheboygan	48,321	30,900	639	0	1	2	10	24	0	17	6	21	20
Trempealeau	26,287	12,111	461	0	13	31	34	5	0	0	5	1	9
Vernon	26,411	8,668	328	0	17	37	28	6	1	0	8	2	3
Walworth	71,614	43,456	607	6	8	59	8	9	1	0	7	1	1

(Continued on page 271.)

Wisconsin Counties and Cities, Percentage Distribution of General Revenue, FY84 (cont.)

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu- lation</u>	<u>General</u> <u>Revenue</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>Revenue</u>	<u>Fed- eral</u> <u>Aid</u>	<u>State</u> <u>Aid</u>	<u>Local</u> <u>Aid</u>	<u>Prop- erty</u> <u>Tax</u>	<u>In- come</u> <u>Tax</u>	<u>Gen- eral</u> <u>Sales</u> <u>Tax</u>	<u>All</u> <u>Other</u> <u>Taxes</u>	<u>All</u> <u>User</u> <u>Char- ges</u>	<u>In- terest</u> <u>Earn- ings</u> <u>Reve- nue</u>	<u>Other</u> <u>Mis- cellan- eous</u> <u>Revenue</u>
Washington	86,066	23,331	271	5	37	0	24	0	0	1	28	4	1
Waukesha	283,366	63,762	225	8	38	0	29	0	0	0	22	2	2
Brookfield	33,741	15,562	461	2	41	0	34	0	0	4	10	5	5
Menomonee Falls V.	27,469	12,296	448	2	38	1	35	0	0	1	8	6	8
New Berlin	30,493	12,373	406	2	26	1	23	0	0	2	11	11	25
Waukesha	51,376	24,285	473	11	35	1	29	0	0	2	14	4	4
Waupaca	43,449	13,339	307	6	36	12	16	0	0	0	23	5	2
Winnebago	133,285	38,997	293	2	38	4	20	0	0	0	31	3	1
Oshkosh	50,221	25,401	506	9	47	1	19	0	0	2	11	1	9
Wood	74,911	24,591	328	3	37	5	18	0	0	0	35	2	1

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

**Wisconsin Counties and Cities,
Percentage Distribution of General Expenditure, FY84 (cont.)**

<u>County Name</u> <u>City Name</u>	<u>1982</u> <u>Popu- lation</u>	<u>All</u> <u>General</u> <u>Expen- ditures</u> <u>(000s)</u>	<u>Per</u> <u>Capita</u> <u>General</u> <u>Expen- diture</u>	<u>Elemen- tary</u> <u>and</u> <u>Sec- ondary</u> <u>Educa- tion</u>	<u>Public</u> <u>Wel- fare</u>	<u>Health</u> <u>and</u> <u>Hos- pi- tals</u>	<u>High- ways</u>	<u>Police</u> <u>and</u> <u>Fire</u>	<u>Cor- rec- tions</u>	<u>Sani- tation</u> <u>and</u> <u>Sewers</u>	<u>Miscel- lan- eous</u> <u>Gov- ern- ment</u> <u>Ad- minis- tra- tion</u>	<u>Inter- est</u> <u>Pay- ments</u> <u>on</u> <u>Gen- eral</u> <u>Debt</u>	<u>All</u> <u>Other</u>
Washington	86,066	22,367	260	0	16	39	17	11	2	0	9	1	4
Waukesha	283,366	78,408	277	20	15	24	7	7	3	0	9	2	13
Brookfield	33,741	16,828	499	0	0	0	13	23	0	44	5	7	9
Menomonee Falls V.	27,469	12,634	460	0	0	0	20	24	0	29	6	5	16
New Berlin	30,493	12,434	408	0	0	0	15	21	0	22	10	13	19
Waukesha	51,376	24,948	486	0	0	4	20	23	0	18	5	6	23
Waupaca	43,449	13,120	302	0	12	31	35	8	0	1	9	0	4
Winnebago	133,285	39,988	300	0	19	40	11	8	2	3	10	2	5
Oshkosh	50,221	29,251	582	0	1	2	15	23	0	24	5	10	21
Wood	74,911	23,904	319	0	18	43	18	6	1	0	7	2	5

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Wyoming Counties and Cities, Percentage Distribution of General Revenue, FY84

<u>County Name</u> <u>City Name</u>	1982 Popu- lation	General Revenue (000s)	Per Capita Revenue	Fed- eral Aid	State Aid	Local Aid	Prop- erty Tax	In- come Tax	Gen- eral Sales Tax	All Other Taxes	All User Char- ges	In- terest Earn- ings Reve- nue	Other Mis- cellan- eous Revenue
Albany	30,132	5,119	170	24	26	0	42	0	0	0	6	2	0
Laramie	25,339	12,103	478	24	-44	3	4	0	0	4	10	4	7
Campbell	32,053	45,050	1,405	2	12	0	60	0	15	0	4	3	4
Fremont	38,058	22,637	595	6	8	0	49	0	0	0	1	5	30
Laramie	70,670	35,715	505	3	14	1	26	0	4	0	48	3	0
Cheyenne	49,216	51,547	1,047	4	24	8	3	0	0	3	9	4	47
Natrona	77,190	75,584	979	3	11	1	19	0	13	1	49	3	1
Casper	53,392	36,665	687	5	41	19	4	0	0	3	16	10	3
Sheridan	26,313	18,728	712	2	12	0	19	0	10	0	46	2	7
Sweetwater	46,400	57,566	1,241	3	7	0	30	0	8	0	24	1	27

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Wyoming Counties and Cities, Percentage Distribution of General Expenditure, FY84

<u>County Name</u> <u>City Name</u>	1982 Popu- lation	All General Expen- ditures (000s)	Per Capita General Expen- diture	Elemen- tary and Secund- ary Educa- tion	Public Wel- fare	Health and Hos- pi- tals	High- ways	Police and Fire	Cor- rec- tions	Sani- tation and Sewers	Miscel- lan- eous Govern- ment Adminis- tration	Inter- est Pay- ments on General Debt	All Other
Albany	30,132	4,771	158	14	1	2	11	16	3	1	20	1	33
Laramie	25,339	9,643	381	0	1	2	15	36	0	14	6	1	25
Campbell	32,053	42,462	1,325	33	0	1	20	6	1	1	10	3	25
Fremont	38,058	6,249	427	31	0	1	14	7	4	8	11	3	20
Laramie	70,670	31,683	448	7	0	52	6	6	3	0	7	0	19
Cheyenne	49,216	30,250	615	0	0	2	14	18	1	10	8	9	38
Natrona	77,190	64,057	830	8	1	46	4	3	1	0	7	1	29
Casper	53,392	41,639	780	0	0	1	8	37	0	27	7	1	19
Sheridan	26,313	15,429	586	6	1	59	4	3	1	0	7	1	18
Sweetwater	46,400	45,355	977	17	2	28	4	3	1	0	6	23	15

Source: Computed using ACIR *City and County Government Finance Diskettes* for FY84. These diskettes contain data compiled by the Governments Division of the U.S. Bureau of the Census.

Glossary of Selected Terms

Terms used in *Significant Features of Fiscal Federalism* adhere to the definitions prescribed by the U.S. Bureau of the Census. (Differences do exist between *figures* cited by the Office of Management and Budget, National Income and Product Accounts and Census, but these differences are primarily accounting rather than definitional differences.) For an expanded glossary of terms, see U.S. Bureau of the Census, *State Government Finances in [year]* or *Governmental Finances in [year]*.

CHARGES AND MISCELLANEOUS GENERAL REVENUE—Current charges, interest earnings, special assessments and all other general revenue except taxes and intergovernmental revenue. *Current Charges* comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions and gross income of commercial-type activities (parking lots, school lunch programs and the like). *Interest Earnings* consist of earnings on deposits and securities, other than such earnings of insurance trust funds. *Special Assessments* are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected.

CORPORATION NET INCOME TAXES—Taxes on net income of corporations. Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses. See **Individual Income Taxes**.

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

DEBT—Comprises long-term credit obligations of the government and its agencies and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages and “revenue” bonds as well as general obligation bonds, notes, and interest-bearing warrants. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. *Full Faith and Credit Debt* is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. For the Federal Government, includes *Public Debt* (subject to P.L. 94-3 statutory limitations) and *Agency Debt* (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely

from earnings of revenue producing activities, from special assessments or from specific nonproperty taxes. *Net Long-Term Debt* is total long-term debt outstanding minus *Long-term Debts Offsets*.

DIRECT EXPENDITURE—Payments to employees, suppliers, contractors, beneficiaries and other *final* recipients of governmental payments; i.e., all expenditure *other than* intergovernmental expenditure. Compare with **Direct General Expenditure** and **General Expenditure**.

DIRECT GENERAL EXPENDITURE—All general expenditure other than intergovernmental expenditure. Compare with **General Expenditure** and **Direct Expenditure**.

EDUCATION—Provision or support of schools and other educational facilities and services.

EXPENDITURE—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

FIRE PROTECTION—Fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies, of the government.

FISCAL YEAR—The 12th month period at the end of which the unit of government determines its financial condition and the results of its operations and closes its books.

GENERAL DEBT—All debt other than that incurred to finance a utility.

GENERAL EXPENDITURE—All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure. Compare with **Direct General Expenditure** and **Direct Expenditure**.

GENERAL REVENUE—All revenue of a government except utility revenue, liquor stores revenue, and insurance-trust revenue. All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue.

GOVERNMENTAL ADMINISTRATION—Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

HEALTH—Health services, other than hospital care, including health research, clinics, nursing, immunization and other categorical, environmental and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS—Streets, highways and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities and ferries.

HOSPITALS—Establishment and operation of hospital facilities, provision of hospital care and support of public or private hospitals. However, see **Public Welfare** concerning vendor payments under welfare programs.

INDIVIDUAL INCOME TAXES—Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends and the like. All amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

INTEREST EXPENDITURE—Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for utility purposes, is classified under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but is classed functionally as *Interest on General Debt*.

INTERGOVERNMENTAL TRANSACTIONS— *Intergovernmental Revenue and Expenditure* comprise, respectively, payments from one governmental to another as grants-in-aid, shared revenues, payments in lieu of taxes or reimbursements for governmental services. Excludes amounts for the purchase of commodities, property or utility services, any tax levied as such on facilities of the payer and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). *Intergovernmental Revenue From State Government* includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

POLICE PROTECTION—Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection and the like.

PROPERTY TAXES—Taxes conditioned on ownership of property and measured by its value. Include general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates and taxes on selected types of property, such as motor vehicles or certain intangibles.

PUBLIC WELFARE—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: *Cash Assistance Payments* directly to needy persons under categorical and other welfare programs;

vendor payments made directly to private purveyors for medical care, burials and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its Hospitals and Health agencies are classified under those headings.

REPRESENTATIVE TAX SYSTEM (RTS)—See *Tax Capacity and Tax Effort*.

REVENUE—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities or other “receipts in kind.”

SALES AND GROSS RECEIPTS TAXES—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income and related taxes based upon use, storage, production (other than severance of natural resources), importation or consumption of goods. *General Sales or Gross Receipts Taxes* comprise such taxes which are applicable with only specified exceptions to all types of goods or of goods and services or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services or businesses are reported separately under various *Selective Sales and Gross Receipts Taxes* categories.

SANITATION—Government activities relating to *Sewerage*, consisting of the provision of sanitary and storm sewers and sewage disposal facilities and services and *Sanitation Other Than Sewerage*, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering and activities to limit air and water pollution are classified under **Health**.

TAXES—Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

TAX CAPACITY AND TAX EFFORT—*Tax Capacity* is an estimate of a government's ability to raise revenue from a full array of tax bases (income, property, sales, natural resource extraction, etc.) It is calculated by estimating the amount of revenue that each state (including state and local governments) would

raise if an *identical set* of rates were used. State tax capacity estimates are *not* affected by *actual* individual state tax practices—practices such as exemptions, partial assessment or even the absence of a particular tax (e.g., the lack of an individual income tax in Connecticut). Tax capacity figures printed in *Significant Features* are standardized relative to population and the U.S. average tax capacity so that the hypothetical average state has a tax capacity of 100.

Tax Effort is computed by comparing *actual tax collections* to the hypothetical tax capacity estimates. Tax effort figures are standardized so that the hypothetical average state has a tax effort of 100. For a detailed discussion of the concept of tax capacity see, ACIR, *Tax Capacity of the Fifty States*, Washington, DC, February 1985.

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What is ACIR?



The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, state, and local government and the public.

The Commission is composed of 26 members—nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House.

Each Commission member serves a two year term and may be reappointed.

As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved

cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with the all important functional and structural relationships among the various governments, the Commission has also extensively studied critical stresses currently being placed on traditional governmental taxing practices. One of the long range efforts of the Commission has been to seek ways to improve Federal, state, and local governmental taxing practices and policies to achieve equitable allocation of resources, increased efficiency in collection and administration, and reduced compliance burdens upon the taxpayers.

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