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Features
of Fiscal
Federalism
1981-1982
Edition

Section I
Basic Tables

State Profiles

Advisory Commission on Intercovernmental Relations

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During the past 24 years, the Advisory Commission on Intergovernmental Relations has analyzed, in considerable detail, a vast body of information pertaining to federal, state and local fiscal relations. Throughout this period, the Commission has published Significant Features of Fiscal Federalism, perenially its most widely-circulated publication. This edition of Significant Features presents updated and revised information on federal, state and local revenues, expenditures, employment, earnings and tax rates. This information is essential to anyone trying to analyze the 50 state-local fiscal systems as well as 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 state-by-state comparisons. Conversely, Section II is organized to aid in-depth analyses of public finance topics within a given state or a small set of states. A "U.S. Averages" page appears at the beginning of Section II to enable the reader compare any state of interest with the U.S. average.

Two significant changes have been made in this edition. First, a glossary of terms has been added. This glossary will hopefully provide further clarification for many of the confusing public finance terms (e.g., total expenditures as compared to general expenditures or direct general expenditures). Second, an index has been included to aid researchers in locating tables of interest. We hope these changes will enhance the usefulness of Significant Features while maintaining the tradition of quality established by its predecessors.

Robert B. Hawkins, Jr. Chairman

ACKNOWLEDGMENTS

For the first time since <u>Significant Features</u> began, this edition was not the primary responsibility of Frank Tippett. After 38 years of service in the national government and an ACIR employee since the Commission's inception, Mr. Tippett retired in May 1982. This publication builds on the fine foundation established by Mr. Tippett.

The primary responsibility for <u>Significant Features</u> has been assumed by Michael W. Lawson, an analyst for the Commission. Mr. Lawson not only brought this edition to fruition, he shares his predecessor's demand for accuracy and desire to upgrade continually the publication.

Mr. Lawson was aided in this endeavor by the members of the Taxation and Finance section. Invaluable assistance was cheerfully provided by Ruthamae Phillips and Arlene Preston.

Data on the provisions of state and local tax laws were drawn largely from Commerce Clearing House, State Tax Reporter.

The Governments Division of the U.S. Bureau of the Census was an indispensable partner in this undertaking. The cooperation of the Bureau is gratefully acknowledged, with special thanks to Henry Wulf, Chief of the Finance Branch, for his time and patience.

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

S. Kenneth Howard Executive Director

John Shannon Assistant Director Taxation and Finance

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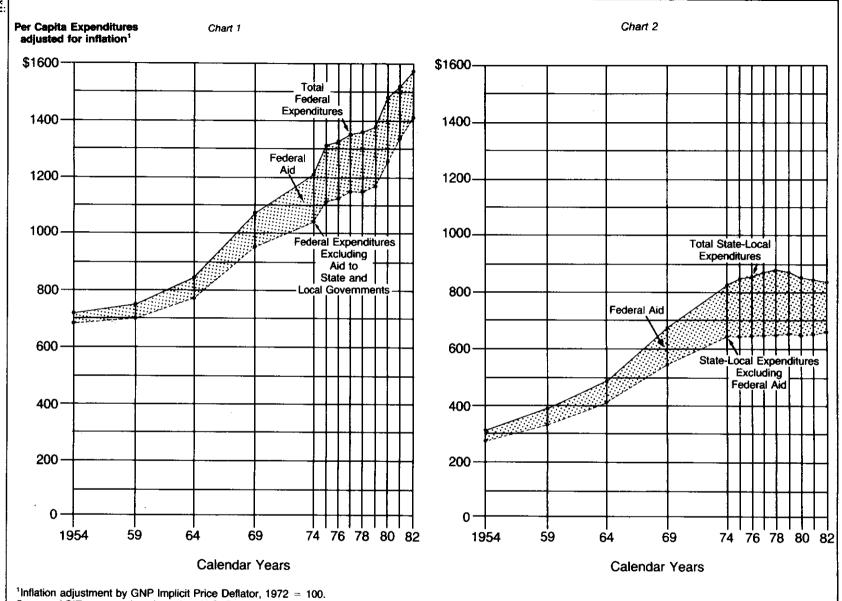
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Source: ACIR computations based on U.S. Department of Commerce National Income and Product Accounts.



FEDERAL AND STATE-LOCAL SPENDERS GO THEIR SEPARATE WAYS*

Future historians of fiscal federalism may well point to 1982 as the year that provided the decisive evidence that federal and state-local spenders were going their separate ways—expenditure acceleration at the federal level and expenditure deceleration at the state-local levels (Charts 1 and 2).

In retrospect, this significant new trend had its roots in the 1978 tax revolt but it took until 1982 to nail down the fact that this far-reaching fiscal change represented more than just a temporary blip on the trend screen. 1982 marked the fourth year in a row that state-local per capita expenditures declined slightly when adjusted for inflation and contrasted sharply to the pre-Proposition 13 era when state-local expenditures grew steadily (Table 2, page 14).

This remarkable manifestation of state-local fiscal discipline can be traced to a modern set of the three Rs--the revolt of the taxpayers, reduced federal aid, and recessionary pressures with no federal bailout. These three jolts came in rapid succession and powerfully strengthened the hands of the fiscal conservatives at the state-local level.

Revolt of the Taxpayers (1978-1980)

The taxpayers' revolt not only imposed many tax and expenditure limitations but it also sent a powerful message to state and local policymakers, most of whom escaped highly restrictive fiscal limitations. The message was clear: If you want to avoid Proposition 13-type restrictions, make sure that the increase in public spending does not exceed the growth of the private economy.

The braking effect of the tax revolt is clearly evident when state-local expenditure behavior is analyzed on a "before and after" basis. During the long and for the most part affluent period that started with the end of the Korean War and that ended with Proposition 13, state and local spenders chalked up a hefty 4.4 percent average annual increase in per capita expenditures when adjusted for inflation (Exhibit A). Between 1978 and 1981, the average annual increase has been only 0.5 percent. While most of the 50 state-local systems applied the expenditure brakes, a few energy rich-states--i.e., Alaska and Wyoming--still kept their feet on the accelerator.

^{*}Based, in large part, upon an article of the same title by John Shannon and Susannah Calkins that appeared in the Winter 1983 issue of ACIR's Intergovernmental Perspective.

EXHIBIT A

THE TAX REVOLT'S EFFECT ON STATE-LOCAL EXPENDITURES AND EMPLOYMENT State-Local Expenditure and Personnel Growth Before and After Proposition 13

Average Annual Percent Increase or Decrease (-)

	Per Capita Ex (Adjusted for		Public Em (Per 1,000	ployment Population)
State and Region	1957-1978	1978-1981	1957-1978	1978-1981
United States Total	4.40%	0.54%	2.7%	-1.1%
New England				
Connecticut	2.85	0.52	2.2	1.2
Maine	4.66	-1.12	2.6	-0.1
Massachusetts	4.03	-0.10	2.0	-0.5
New Hampshire	3.43	1.12	2.4 2.9	-0.9 -0.6
Rhode Island	5.17	2.08 -1.39	2.9	-0.6 -0.7
Vermont Mideast	4.49	-1.39	2.7	-0.7
Delaware	4.63	2.30	3.4	-0.7
District of Columbia	7.12	-1.31	5.0	-0.8
Maryland	4.86	-1.39	3.6	-2.2
New Jersey	4.68	1.15	3.0	0.0
New York	4.89	0.24	1.9	1.6
Pennsylvania	4.93	-0.82	2.8	-0.6
Great Lakes				
Illinois	4.49	0.97	2.7	-0.6
Indiana	3.56	2.88	2.6	-0.2
Michigan	4.30 4.16	0.40 0.71	2.7 2.5	-3.2 -0.2
Ohio	4.44	1.90	3.0	-0.1
Wisconsin Plains	4.44	1.90	3.0	-0.1
Iowa	4.22	0.65	2.6	-0.7
Kansas	3.55	1.97	2.5	0.3
Minnesota	4.51	1.53	2.6	-0.2
Missouri	3.85	3.05	2.9	-0.4
Neb raska	4.68	0.60	3.1	-0.7
North Dakota	3.85	2.44	2.7	0.4
South Dakota	3.75	1.18	2.7	-0.8
Southeast				
Alabama	4.69	0.48	3.2	-1.1
Arkansas	4.89	1.48	2.9	0.2
Florida	3.90 4.68	-1.10 1.46	2.4 3.4	-3.9 -1.4
Georgia Kentucky	5.34	1.56	3.1	-1.4
Louisiana	3.37	3.22	2.4	-1.0
Mississippi	5.40	1.41	3.2	-0.4
North Carolina	5.03	0.50	3.5	-0.3
South Carolina	5.11	1.72	3.8	-3.6
Tennessee	5.23	-0.41	3.0	-1.1
Virginia	5.07	1.67	3.6	-2.7
West Virginia	5.72	0.55	3.8	-0.6
Southwest				
Arizona	3.88	-0.01	3.3	-4.1
New Mexico	3.64	3.59	3.0	1.1
Oklahoma Texas	3.12 4.09	3.99 1.22	2.5 3.1	1.4 -1.5
Rocky Mountain	4.07	1.22	. J.1	-1.5
Colorado	3.71	-0.42	2.9	-3.5
Idaho	3.96	-1.93	2.5	-2.3
Montana	4.05	-1.34	3.0	-2.1
Utah	4.18	0.36	2.7	-3.9
Wyoming	4.08	6.41	2.4	2.2
Far West				
California	4.11	-0.73	1.8	-2.2
Nevada	3.16	-0.99	2.7	-6.2 -2.2
Oregon	4.48	0.23	2.5	-2.2
Washington	3.91	1.84	2.2	-3.1
Alaska	10.14	14.54	6.2	3.5
Hawaii	4.99	-3.76	2.3	-1.6

Sources: ACIR computations. Fiscal year expenditure data from: Historical Statistics on Governmental Finances and Employment, 1977

Census of Governments; Governmental Finances 1977-78; Governmental

Finances 1980-81. (U.S. Bureau of the Census Publications) Implicit

GNP price deflator from October 1982 Survey of Current Business,

U.S. Department of Commerce.

The same braking effect has taken place on the state-local employment front. In the pre-Proposition 13 era, states averaged about a 3 percent annual increase in public employment adjusted for population. After the tax revolt (1978-1981), state and local governments reversed that trend, annually decreasing employment by about 1 percent (Exhibit A).

To a casual observer, many state tax increases adopted in 1981 and 1982 might suggest that the tax revolt is just about over. However, the evidence suggests a different interpretation—a major state tax increase in the post—Proposition 13 era is more likely to signal fiscal desperation than that the big spenders are once again in office. A state government now extracts a major tax transfusion from its citizenry only when it is clearly apparent that the state is suffering a severe fiscal hemorrhage—a large and unanticipated revenue shortfall due to the economic recession.

Since the tax revolt, state governments have followed a fairly predictable course when unanticipated revenue shortfalls induce tax increases (Exhibit B). If belt tightening will not balance the budget, the jurisdiction then goes to user charges and to its half-brother—the gasoline tax. If the revenue shortfall still persists, the next stronger prescription calls for hiking "sin taxes"—levies on alcoholic beverages and cigarettes. Only when confronted with a truly severe revenue shortfall does the state take the most painful action, increasing its general sales or individual income tax or both in order to sustain existing programs. In most cases, these recent major state tax increases are scheduled to self-destruct in six months to a year—clear evidence that the memory of the tax revolt and public opposition to government expansion still shape state legislative behavior.

Reductions in Federal Aid Flows (1979-1982)

Hardly had the taxpayers revolted in California before state and local authorities received a second major jolt, federal aid programs—the fastest growing items in state—local budgets prior to 1978—quickly became a fiscal drag after Proposition 13.

FEDERAL AID OUTLAYS TO STATES AND LOCALITIES
BEFORE AND AFTER THE TAX REVOLT
(Per Capita, Adjusted for Inflation)

Bef	o re	After		
1954	\$30	1979	\$218	
1965	74	1980	218	
1974	178	1981	195	
1978	231	1982	174	

Source: ACIR. GNP Price Deflator. Calendar years.

EXHIBIT B--AN INDEX OF STATE FISCAL PRESSURE IN THE POST PROPOSITION 13 ERA--STATE TAX INCREASES ON HOUSEHOLDS DURING 1981 AND 1982

Number of States	State and Region	Gas & Motor Fuel 1/	Alcoholic Beverages	Cigarettes	General Sales	Individual
Maine	Number of States	27	16	11	13	8
Masnechusetts						
Massachusetts						
New Hampshire X			Х			
Rhode Island			v			
Vermont			X	v		
Mideast			¥	^	٧	
Dist of Columbia					A	
Maryland X		X		· · · · · · · · · · · · · · · · · · ·		
New York	Dist. of Columbia	X				
New York	Mary land	X				
Pennsylvania				X	X	X
Great Lakes						
Illinois				_		
Indiana						~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Michigan			**			
Ohio X		Α.	X	v	X	
Misconsin		۳	٧	^	v	
Plains	-			XX		Λ '
Towa			701	****	A	
Minnesota X		X		X		
Missouri	Kansas					
Nebraska	Minnesota	X			XX	XX
North Dakota	Missouri			X	X	
South Dakota		X	X	XX	X	
Southeast						
Alabama Arkansas Florida Georgia Kentucky X Louisiana Mississippi X X X X North Carolina X South Carolina X Tennessee X X Virginia X West Virginia X Southwest Arizona XX New Mexico X X Oklahoma Texas Rocky Mountain Colorado X Idaho XX Montana Utah X XX Wyoming Far West California X Newada X X X X X X X X Newada X X X X X X X Newada X X X X X X X X Newada X X X X X X X X X Newada X X X X X X X X X X Newada X X X X X X X X X X X X X X X X X X		Х	X	X	.,	
Arkansas Florida Georgia Kentucky						·
Florida						х
Georgia Kentucky X					v	
Kentucky X Louisiana X Mississippi X North Carolina X South Carolina X Tennessee X X virginia X West Virginia X Southwest X Arizona XX New Mexico X Oklahoma X Texas X Rocky Mountain X Colorado X Idaho XX Montana X Utah X Wyoming X Par West X California X Nevada X X X Washington X					^	
Louisiana		x				
Mississippi X X X North Carolina X X X South Carolina X X X Tennessee X X X Virginia X X X Southwest X X X Arizona XX X X New Mexico X X X Oklahoma Texas Rocky Mountain Colorado X Colorado X X X Montana Utah X X X Wyoming Far West California X X X Nevada X X X X X Washington X X XX X X		••				
North Carolina			x		x	X
Tennessee X X X Virginia X West Virginia X X Southwest Arizona XX New Mexico X X Oklahoma Texas Rocky Mountain Colorado X Idaho XX Montana Utah X XX Wyoming Far West California X Newsta X Oregon X X Washington X X W X W X Washington X X X X X X X X X X X X X X X X X X X	North Carolina	X				,
Virginia X West Virginia X Southwest XX Arizona XX New Mexico X Oklahoma X Texas X Rocky Mountain XX Colorado X Idaho XX Montana X Utah X Wyoming X Far West X California X Nevada X X Oregon X XX Washington X X	South Carolina	X				
West Virginia	Tennessee	X	X			
Southwest	Virginia					
Arizona XX New Mexico X X Oklahoma Texas Rocky Mountain Colorado X Idaho XX Montana Utah X XX X Wyoming Far West California X Nevada X X X Oregon X XX Washington X XX X X X X X X X X X X X X X X X X X			<u> </u>		X	
New Mexico					 	
Ok lahoma Rocky Mountain Colorado X Idaho XX Montana Utah X XX X Wyoming Far West California X Nevada X X X Oregon X XX X Washington X X X			¥			
Texas Rocky Mountain Colorado X Idaho XX Montana Utah X XX X X Wyoming Far West California X Nevada X X X X X X X X X		^	^			
Rocky Mountain Colorado X Idaho XX Montana X XX X Utah X XX X Wyoming Y Y X California X X X Nevada X X X Oregon X XX X Washington X X XX X						
Colorado	Rocky Mountain					
Idaho		X		•		
Utah X XX X Wyoming Far West State of the s						
Wyoming Far West California X Nevada X X Oregon X XX X Washington X X XX X						
Far West X California X Nevada X X Oregon X XX X Washington X X XX X		X	XX	X		
California X Nevada X X X Oregon X XX X Washington X X XX X	Wyoming	· · · · · · · · · · · · · · · · · · ·				
Nevada X X X X Oregon X XX X Washington X X XX X						
Oregon X XX X Washington X X XX X						
Washington X X XX XX			X	γυ	X	v
			v		v	Å
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Hewali						

Twenty-two states increased the gasoline tax by statute while five states increased the gasoline tax by administrative rule. California increased its gasoline tax on January 1, 1983 while Michigan adopted a variable rate tax (i.e., the gasoline tax is changed by administrative rule) for 1983 and future years.

changed by administrative rule) for 1983 and future years.

2/ The recent increases in individual income taxes in Rhode Island, Vermont and Nebraska are not included because the tax hikes were necessitated by the fact that these states calculated their state income taxes as a percentage of the federal income tax. Thus, when the federal income tax was recently reduced, it was necessary to increase the state tax rate just to stay even.

As clearly revealed above, federal aid to states and localities began to decline during the second half of the Carter Administration due to ending countercyclical aid programs and to the growing federal budget squeeze.

This squeeze on federal aid was greatly intensified in 1981 when Congress approved the Reagan Administration's plan to raise defense outlays sharply while simultaneously granting major tax cuts. Fearful that the resultant increase in the deficit would once again release strong inflationary forces, Congress had no alternative but to trim back low priority items in general and federal aid programs in particular (Chart 1).

When adjusted for inflation, the reductions in federal aid flows have not been offset by equivalent increases in state and local fiscal effort. In the past, the proliferation of federal categorical aid programs with their "matching" provisions whetted state-local tastes for various public goods and services and accelerated state-local tax effort. In the post-Proposition 13 era, federal aid cutbacks and capped block grants combined to have the opposite effect--dampening the demand for public sector goods while removing a powerful external pressure for higher state and local taxes.

As 1982 drew to a close, there was evidence that the dollar level of federal aid flows might actually increase somewhat in 1983 helped in part by larger grants for highways and bridges. However, when these per capita aid outlays are adjusted for inflation, federal aid will probably continue to show a slight downward trend in 1983.

Recession--No Bailout

Just when it appeared that states and localities had taken their worst lumps at the hands of the tax revolters and federal aid cutters, they received their third big jolt, the major recession that began in 1981.

The current recession will be seared into the memory of state and local officials because of its severity, its large revenue shortfalls and its "fend for yourself" intergovernmental scenario. This third feature is especially noteworthy because it represents a sharp departure from earlier intergovernmental practices.

Over the years, state and local authorities have become accustomed to having the federal cavalry, albeit somewhat belatedly, come charging over the hill to break the recessionary siege with aid from Washington. Many officials keenly remember the Economic Stimulus Program of 1977-1978 when the national government authorized \$16 billion in antirecession grants to states and local governments.

Now states and localities see their alternatives limited to painful

belt tightening and tax increases. The latest box score (Exhibit B) lists 75 state tax increases were during the last two years, a remarkable feat in this post-Proposition 13 era.

THE GREAT SPEEDUP IN FEDERAL EXPENDITURES

The acceleration in federal expenditures since the tax revolt stands out as the second reason for the growing divergence in federal and state-local expenditure behavior. The explosive growth in federal spending is due primarily to the three Ds-deficit financing, defense spending, and demographics (Social Security and Medicare).

Deficit Financing

Just as the tax revolt sharply influenced the behavior of state and local officials, deficit financing goes a long way in explaining why federal spending continued to rise in the post-Proposition 13 era. Unlike state and local officials, disciplined by balanced budget requirements, federal policymakers could finesse revenue shortfalls through the simple expedient of borrowing money. Thus, deficit financing enables federal officials to avoid making the painful choice between cutting expenditures or raising taxes (or both).

If political realities make it hard to balance the budget in good times, acceptance of the Keynesian countercyclical doctrine has now made it downright un-American to balance the budget in bad times. Conservative political leaders strongly object to major tax increases during a recession on the grounds that it is bad economic policy. By the same token, liberal political leaders oppose major cuts in domestic programs as being both inhumane and poor economic policy.

The combination of electoral politics and Keynesian economics has created a magnificent federal spending machine equipped with a hair-trigger accelerator and a powerful recession turbo-charger, but no brakes. This sporty federal car stands in sharp contrast to the old-fashioned state and local models equipped with balanced budget brakes and a "speed governor"—a feature added during the recent tax revolt.

Although deficit financing has rendered yeoman service on the revenue side of the budget by papering over tax shortfalls, it is becoming a very expensive item on the expenditure side of the federal budget. After adjusting for inflation, the per capita outlay for interest payments on the public debt has shot up from \$103 in 1970 to an estimated \$241 for the 1982 fiscal year. This significant increase in interest costs is due to high interest rates and the rapid growth in the size of the federal debt which recently crossed the \$1 trillion mark.

As federal deficits increased sharply, the general public came to

share the alarm felt by the financial community. This fear was expressed in the 1982 congressional attempt to pass a constitutional balanced-budget amendment. That attempt to tilt the Constitution toward a balanced budget passed the Senate but was narrowly voted down in the House of Representatives.

Federal legislators and budget officials cannot ignore the possibility that the next attempt to enforce some form of restraint on continued deficit financing may well be successful. The fact that 32 state legislatures have called for a constitutional convention to enact a balanced budget requirement adds extra force.

Pressures to reduce deficit financing also prompted the White House in 1982 to go along with a partial "take back" of the 1981 tax cuts. The need to strengthen revenue collections may again prove persuasive when Congress and the White House contemplate further actions to contain deficits. In fact, indexation of the federal income tax which was scheduled to take effect in 1985 now appears threatened as the growing public fear of deficits overcomes the earlier desire to protect taxpayers from unlegislated tax hikes due to inflation.

Defense and Demographics

The next two "Ds"--defense and demographics--stand out as driving forces accelerating federal spending at an unprecedented peacetime rate. Without strong braking action, the federal expenditure curve will continue to rise, probably at an even faster rate than between 1978 and 1982 (Chart 3).

Demographics are now working against the national government because it has assumed primary responsibility for income support and medical care of an aging population. An ever-increasing number of federal beneficiaries (Social Security, civil service and military retirement, and Medicare), expanded benefits, and over-indexed cost-of-living adjustments have combined to create a fiscal triple-whammy that drives expenditures up sharply. These "entitlement programs" account for the bulk of the increase in all domestic federal spending shown in Chart 3.

Although substantial, the actual outlays to date for the federal defense program do not reflect the full cost of our national defense build-up because we are still in the R&D phase for some of the major weapon systems. Developing and procuring major weapon systems takes many years and it will be some time before current increases in obligations are translated completely into increased outlays. Thus, as the build-up continues, a more rapid increase in defense spending can be expected.

The current effort to both close the nation's "window of vulner-ability" and finance an expanding Social Security system confronts policymakers with a harsh guns or butter dilemma during the severest

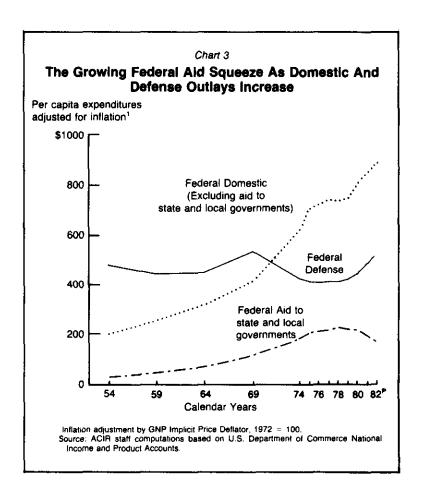
economic downturn since the Great Depression. As noted earlier, aid to states and localities became the first major segment of the federal budget to feel the squeeze.

WASHINGTON: "INTRUSIVE" OR "EXTRUSIVE?"

Now that federal and state-local spenders are going their separate ways, students of federalism may soon detect quite a flip-flop in state and local attitudes toward Washington. Until recently, there was growing concern that a rapidly expanding and highly "intrusive" federal aid system would soon transform state and local governments into administrative units of Washington. Now the "irresistible" federal aid system has been stopped dead in its tracks and state and local officials must deal with a new reality—a "do-it-yourself" brand of fiscal federalism.

As fears about an "intrusive" Washington recede, a new worry takes its place—the fear that an "extrusive" Washington will begin to pull resources away from state and local governments to underwrite rapidly expanding national needs.

These alternating fears about an "intrusive" or "extrusive" Washington simply underscore the hard fact that there is never a time when state and local officials can live easily with the giant in Washington. State and local policymakers must constantly resist Uncle Sam's attempt either to dictate their expenditure priorities or to preempt their tax sources or both.



SECTION I:

Basic Tables

TABLE 1 -- GOVERNMENT EXPENDITURE, FROM OWN FUNDS, 1 SELECTED YEARS 1929-1982

Calendar	Total Public		Federal		8	State and Loc	al
Year	Sector	<u>Total</u>	Defense ²	Domestic ³	Total	State ⁴	Local
			Amount (Billion	s of Current Doll	ars)		
1929	\$10.3	\$2.6	\$1.1	\$1.5	\$7.6	\$2.1	\$5.5
1939	17.6	8.9	1.5	7.4	8.6	3.7	4.9
1949	59.3	41.3	22.0	19.3	18.0	8.9	9.1
1954	97.0	69.8	47.0	22.8	27.2	12.7	14.5
1959	131.0	91.0	53.4	37.6	40.0	18.7	21.3
1964	176.3	118.2	63.7	54.5	58.1	27.3	30.8
1969	286.8	188.4	95.0	93.4	98.4	50.3	48.1
1974	459.9	299.3	104.5	104 9	160.6	06.1	7/ 6
1975				194.8	160.6	86.1	74.5
	534.3	356.6	113.3	243.3	177.6	96.6	81.0
1976	574.9	384.8	118.3	266.5	190.1	104.1	86.0
1977	624.0	421.5	127.9	293.6	202.5	110.0	92.5
1978	681.9	460.7	139.2	321.5	221.2	120.6	100.6
1979	753.2	509.2	156.6	352.6	244.0	134.0	110.0
1980	869.0	602.0	185.0	417.0	267.0	148.2	118.8
1981	985.5	688.2	221.0	467.2	297.3	164.3	133.0
1982 est.	1,084.5	762.7	253.7	509.0	321.8	175.4	146.4
			As a Pe	rcent of GNP			
1929	10.0	2.5	1.1	1.5	7.3	2.0	5.3
1939	19.4	9.8	1.7	8.1	9.5	4.1	5.4
1949	23.0	16.0	8.5	7.5	6.9	3.4	3.5
1954	26.4	19.0	12.8				
1959				6.2	7.5	3.5	4.0
	26.8	18.7	10.9	7.7	8.2	3.8	4.4
1964 1969	27.6 30.4	18.5 20.0	10.0 10.1	8.5 9.9	9.1 10.4	4.3 5.3	4.8 5.1
1074	26.1	**					
1974	32.1	20.9	7.3	13.6	11.2	6.0	5.2
1975	34.5	23.0	7.3	15.7	11.4	6.2	5.2
1976	33.5	22.4	6.9	15.5	11.1	6.1	5.0
1977	32.5	22.0	6.7	15.3	10.5	5.7	4.8
1978	31.6	21.4	6.5	14.9	10.3	5.6	4.7
1979	31.2	21.1	6.5	14.6	10.2	5.6	4.6
1980	33.1	22.9	7.0	15.9	10.1	5.6	4.5
1981	33.5	23.4	7.5	15.9	10.1	5.6	4.5
1982 est.	35.5	24.9	8.3	16.6	10.5	5.7	4.8
		Per (Capita in Consta	nt Dollars (1972)	Oollars) ⁵		
1929	\$258	\$66	\$28	\$37	\$1 9 0	\$53	\$137
1939	472	238	41	199	228	99	129
1949	756	527					
			281	246	229	114	115
1954	999	719	484	235	280	131	149
1959	1,090	757	444	313	332	155	177
1964	1,263	846	456	391	416	195	221
1969	1,631	1,072	540	531	5 5 9	286	273
1974	1,869	1,217	425	792	653	350	303
1975	1,967	1,312	416	896	654	355	299
1976	1,992	1,333	410	924	659	361	298
1977	2,023	1,366	415	951	655	356	299
1978	2,037	1,376	416	960	6 6 0	360	300
1979	2,047	1,385	426	959	664	365	
1980	2,137	1,480	455				299
1981				1,025	657	365	292
	2,193	1,531	492	1,039	660	365	295
1982 est.	2,256	1,587	528	1,059	670	365	305

(See footnotes on the next page.)
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Exhibit: Supplemental Data

GNP (In Billions of urrent Dollars) ⁶	GNP Implicit Price Deflator (1972=100)6	GNP (In Billions of 1972 Dollars) ⁶	Average Annual Per- centage Change in in Real GNP	Average Annual Per- centage Change in GNP Implicit Price Deflator
\$103.4	32.87	\$314.6	not available	not available
90.8	28.48	318.8	+ 0.1(1929-39)	- 1.4(1929-39)
258.0	52.59	490.7	+ 4.4(1939-49)	+ 6.3(1939-49)
366.8	59.55	616.1	+ 4.7(1949-54)	+ 2.5(1949-54)
487.9	67.60	721.7	+ 3.2(1954-59)	+ 2.6(1954-59)
637.7	72.77	876.4	+ 4.0(1959-64)	+ 1.5(1959-64)
944.0	86.79	1,087.6	+ 4.4(1964-69)	+ 3.6(1964-69)
1,434.2	115.08	1,246.3	+ 2.8(1969-74)	+ 5.8(1969-74)
1.549.2	125.79	1.231.6	- 1.2	+ 9.3
1,718.0	132.34	1,298.2	+ 5.4	+ 5.2
•	140.05	1,369.7	+ 5.5	+ 5.8
	150.42	1.438.6	+ 5.0	+ 7.4
2,417.8	163.42	1,479.4	+ 2.8	+ 8.6
•	178.64		- 0.4	+ 9.3
		•	+ 1.9	+ 9.4
3,057.6	207.15	1,476.0	- 1.8	+ 6.0
	(In Billions of urrent Dollars)6 \$103.4 90.8 258.0 366.8 487.9 637.7 944.0 1,434.2 1,549.2 1,718.0 1,918.3 2,163.9 2,417.8 2,633.1 2,937.7	(In Billions of urrent Dollars)6 \$103.4 90.8 28.48 258.0 52.59 366.8 59.55 487.9 67.60 637.7 72.77 944.0 1,434.2 115.08 1,549.2 1,718.0 1,918.3 1,918.3 2,163.9 163.42 2,417.8 163.42 2,633.1 178.64 2,937.7	(In Billions of urrent Dollars)6 \$103.4 90.8 28.48 258.0 \$28.59 487.9 637.7 72.77 637.7 72.77 876.4 944.0 1,434.2 115.08 1,549.2 1,718.0 1,718.0 1,918.3 1,918.3 1,918.3 1,918.3 2,163.9 2,417.8 163.42 1,479.4 2,633.1 178.64 1,474.0 2,937.7 (In Billions of 1972 Dollars)6 1972 Dollars)6 (In Billions of 1972 Dollars)6 1973 Dollars)6 1974 Dollars)6 1974 Dollars)6 1	(In Billions of urrent Dollars)6 Signature Price Deflator (1972=100)6 Price Deflator (1972 Dollars)6 Centage Change in in Real GNP

est.--Estimated.

p---Preliminary.

¹National Income and Product Accounts. See U.S. Department of Commerce, Bureau of Economic Analysis, <u>Survey of Current Business</u>, [monthly].

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions. See <u>Survey of Current Business</u>.

³Includes Social Security (OASDHI) and all federal aid to state and local governments, including general revenue sharing payments.

⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data reported by the U.S. Bureau of the Census, <u>Governmental Finances in [year]</u>.

⁵Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, see Bureau of Economic Analysis, <u>Survey of Current Business</u>, October 1982, page 43. For prior years, see the October 1978 issue of <u>Survey of Current Business</u>, page 54.

⁶For 1950-1981 GNP figures and deflators, see Bureau of Economic Analysis, <u>Survey of Current Business</u>, October 1982, pages 39-43. For prior years, see the October 1978 issue of <u>Survey of Current Business</u>, page 54.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National
Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business,
[monthly]; U.S. Bureau of Census, Government Finances in [year]; Budget of the United States Government,
[annually]; ACIR staff estimates.

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS, 1 SELECTED YEARS 1929-1982

	Total		Federal		St	ate and Loc	al
Calendar Year	Public Sector	Total	Defense ²	Domestic ³	Total	State ⁴	Local ⁴
			<u></u>	of Current Dolla	-		
1000	410.0	-					
1929	\$10.3	\$2.5	\$1.1	\$1.4	\$7.8	\$1.7	\$6.1
1939	17.6	7.9	1.5	6.4	9.6	3.0	6.6
1949	59.3	39.1	21.9	17.2	20.2	7.7	12.5
1954	97.0	66.9	46.9	20.0	30.1	10.7	19.4
1959	131.0	84.1	53.2	30.9	46.9	17.5	29.4
1964	176.3	107.8	63.4	44.4	68.5	25.3	43.2
1969	286.8	168.1	94.6	73.5	118.7	44.9	73.8
1974	459.9	256.3	104.0	152.3	203.6	79.4	124.2
1975	534.3	303.3	112.8	190.5	230.9	92.9	138.0
1976	574.9	325.1	117.8	207.3	249.8	100.5	149.3
1977	624.0	355.5	127.2	228.3	268.5	106.6	161.9
1978	681.9	384.8	138.4	246.4	297.0	116.8	180.2
1979	753.2	430.4	155.7	274.7	322.8	127.8	195.0
1980	869.0	515.8	184.0	331.8	353.2	139.5	213.7
1981	985.5	602.5	219.7	382.8	383.0	157.0	226.0
1982 est.	1,084.5	679.2	252.0	427.2	405.3	166.2	239.1
			As a Per	cent of GNP			
1929	10.0	2.4	1.1	1.4	7.5	1.6	5.9
1939	19.4	8.7	1.7	7.0	10.6	3.3	7.3
1949	23.0	15.1	8.5	6.7	7.8	3.0	4.8
1954	26.4	18.2	12.8	5.5	8.2	2.9	5.3
1959	26.8	17.2	10.9	6.3	9.6	3.6	6.0
1964	27.6	16.9	9.9	7.0	10.8	4.0	6.8
1969	30.4	17.8	10.0	7.8	12.6	4.8	7.8
1974	32.1	17.9	7.3	10.6	14.2	5.5	8.7
1975	34.5	19.6	7.3	12.3	14.9	6.0	8.9
1976	33.5	18.9	6.9	12.1	14.5	5.8	8.7
1977	32.5	18.5	6.6	11.9	14.0	5.6	8.4
1978	31.6	17.8	6.4	11.4	13.8	5.4	8.4
1979	31.2	17.8	6.5	11.4	13.4	5.3	8.1
1980	33.1	19.6	7.0	12.6	13.4	5.3	8.1
1981	33.5	20.5	7.5	13.0	13.0	5.3	7.7
1982 est.	35.5	22.2	8.2	14.0	13.3	5.4	7.8
		Per (apita in Consta	nt Dollars (1972 D	ollars) ⁵		
1929	\$258	\$62	\$28	\$34	\$193	\$42	\$151
1939	472	212	41	172	257	80	177
1949	756	498	280	219	257	98	159
1954	999	689	483	205	311	111	200
1959	10 9 0	700	443	257	390	146	244
1964	1263	772	454	318	490	181	309
1969	1631	955	5 38	417	676	256	420
1974	1869	1041	422	619	826	322	504
1975	1967	1116	415	701	849	342	507
1976	1992	1127	408	719	866	348	518
1977	2023	1152	412	740	871	346	525
1978	2037	1150	413	737	887	349	538
1979	2047	1171	423	746	878	347	531
1980	2137	1268	452	816	868	343	525
1981	2193	1340	489	853	853	350	503
1982 est.	2257	1413	524	890	843	346	498
							

(continued on next page)

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TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS, 1 SELECTED YEARS 1929-1982

(Continued from previous page.)

	Per Capita Personal Income 6	Consumer Price Index (1967=100)7	Per Capita Personal Income in Constant (1967) Dollars	Average Annual Increase in the Consumer Price Index	Population (in thousands)
1929	\$698	51.3	\$1,361	not available	121,767
1939	553	41.6	1,329	- 2.1(1929-39)	130,880
1949	1,378	71.4	1,930	+ 5.6(1939-49)	149,188
1954	1,776	80.5	2,206	+ 2.4(1949-54)	163,026
1959	2,162	87.3	2,477	+ 1.6(1954-59)	177,830
1964	2,602	92.9	2,801	+ 1.3(1959-64)	191,889
1969	3,724	109.8	3,392	+ 3.4(1964-69)	202,677
1974	5,464	147.7	3,699	+ 6.1(1969-74)	213,854
1975	5,857	161.2	3,633	+ 9.1	215,973
1976	6,381	170.5	3,743	+ 5.8	218,035
1977	6,983	181.5	3,847	+ 6.5	220,239
1978	7,735	195.4	3,959	+ 7.7	222,585
1979	8,637	217.4	3,973	+ 11.3	225,055
1980	9,489	246.8	3,845	+ 13.5	227,658
1981	10,512	272.3	3,859	+ 10.3	229,807
1982 p	11,080	288.6	3,839	+ 6.0	232,000

est. -- Estimated.

p--Preliminary.

¹National Income and Product Accounts. See U.S. Department of Commerce, Bureau of Economic Analysis, <u>Survey of Current Business</u>, [monthly].

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions. See Survey of Current Business.

³Includes Social Security (OASDHI). All federal aid to state and local governments, including general revenue sharing payments included as state and local expenditure.

⁴The National Income and Product Accounts do not report state and local government data separately. The state-local expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data reported by the U.S. Bureau of the Census, <u>Governmental Finances in [year]</u>.

Shased on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, See Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

⁶Per 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 adjacent column. See <u>Survey of Current Business</u>.

⁷Data beginning 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 <u>Economic Report of the President</u>, Table B-52.

⁸Total population including Armed Forces overseas. See U.S. Bureau of the Census, Estimates of the Population of the United States to June 1, 1982, Series P-25, No. 918, August 1982 (July 1 figures).

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis. The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of Census, Government Finances, [annually]; Budget of the United States Government, [annually]; Economic Report of the President, February 1982; ACIR staff estimates.

	Federal Dome	stic Expenditure	<u>.</u>	<u>Fede</u>	ral Domestic Expendi	ture
alendar Year	Social Security (OASDHI) ²	Federal Aid ³	All Other ⁴	Social Security (OASDHI)2	Federal Aid ³	All Other ⁴
Amou	unt (In Billion	s of Current Dol	lars)		As a Percent of GNP	
1929	s	\$0.1	\$1.4	<u></u>	0.1	1.4
1939	* *	1.0	6.4	**	1.1	7.0
1949	0.7	2.2	16.4	0.3	0.9	6.4
1954	3.7	2.9	16.2	1.0	0.8	4.4
1959	10.4	6.8	20.4	2.1	1.4	4.2
1964	16.5	10.4	27.6	2.6	1.6	4.3
1969	34.0	20.3	39.1	3.6	2.2	4.1
	2,75			1		,,,
1974	72.1	43.9	78.8	5.0	3.1	5.5
1975	83.5	54.6	105.2	5.4	3.5	6.8
1976	95.2	61.1	110.2	5.5	3.6	6.4
1977	107.4	67.5	118.7	5.6	3.5	6.2
1978	119.0	77.3	125.2	5.5	3.6	5.8
1979	134.7	80.4	137.5	5.6	3.3	5.7
1980	157.3	88.7	171.0	6.0	3.4	6.5
1981	185.4	87.7	194.1	6.3	3.0	6.6
1982 est.	210.0	83.5	215.5	6.9	2.7	7.0
				Per	Capita in Constant	Dollars
	Percentage	Distribution			(1972 Dollars)	
1929		6.7	93.3		\$3	\$34
1939	**	13.5	86.5	1	26	172
1949	3.6	11.4	85.0	8	29	208
1954	16.2	12.7	71.1	38	30	166
1959	27.2	18.1	54.3	87	57	169
1964	30.3	19.1	50.6	119	74	198
1969	36.4	21.7	41.9	194	115	223
1974	37.0	22.5	40.5	293	178	320
1975	34.3	22.4	43.2	308	201	387
1976	35.7	22.9	41.4	330	211	381
1977	36.6	23.0	40.4	349	219	385
1978	37.0	24.0	38.9	356	231	374
1979	38.2	22.8	39.0	366	218	374
	37.7	21.3	41.0	387	218	420
1980						
1980 1981 1982 est.	39.7 41.3	18.8 16.4	41.5 42.3	412 437	195 174	432 448

^{*}Less than \$50 million.

^{**}Less than 0.05 percent.

est.--Estimated.

¹National Income and Product Accounts. See Survey of Current Business citation below.

²Old-Age and Survivors Insurance, Disability Insurance and Medicare.

³Federal Aid under this series "National Income Account," differs slightly from the Federal payments (Census) series used in a subsequent table showing federal aid by major purpose. The major difference is the inclusion of federal payments for low-rent public housing (est. at \$3.5 billion in 1980) in the Census series but excluded by definition from this series. Includes federal general revenue sharing.

⁴Includes direct federal expenditure for (listed in decending order of magnitude for 1982): interest on the public debt, income maintenance (other than Social Security), health, education, veterans benefits and services, transportation, etc.

⁵Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, See Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-1976: Statistical Tables, and Survey of Current Business, [monthly], Table 3.16; Budget of the United States Government, various years; Fiscal Year 1982 Budget Revisions; budget data; ACIR staff estimates.

TABLE 4--A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE¹, FROM OWN FUNDS (Annual Average Increase in Nominal Per Capita Income and Expenditure, Selected Periods 1949-1982)

				Pu	blic Sector Ex	penditure		
Calendar Year Period		Total Public Sector	Federal					Exhibit:
	Personal Income		Total	Defense ²	Domestic 3	State4	Local 4	Federal Aid
1949-1954	5.1	8.4	9.1	14.4	1.7	5.4	7.8	3.7
1954-1959	4.0	4.4	3.6	0.8	8.6	6.1	6.2	16.1
1959-1964	3.8	4.5	3.8	2.0	6.1	6.2	6.1	7.3
1964-1969	7.4	9.0	8.6	7.2	10.2	11.8	8.0	13.1
1969-1974	8.0	8.7	8.5	1.0	14.6	10.2	8.0	15.4
1974-1979	9.6	9.2	10.1	7.3	11.5	8.1	7.0	11.7
1979-1980	9.9	14.0	16.8	16.8	16.9	9.4	6.7	8.4
1980-1981	10.8	12.3	13.3	18.3	11.0	9.8	10.9	-1.3
1981-1982 est.	5.4	9.0	9.8	13.7	7.9	5.7	9.0	-5.7
1949-1982 p	6.5	7.8	7.8	6.3	9.0	8.0	7.3	10.2

est. -- Estimated.

p--Preliminary.

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDHI) and all federal aid to state and local governments, including general revenue sharing payments.

⁴The National Income and Product Accounts do not report state and local government data separately. The statelocal expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data reported by the U.S. Bureau of the Census in the annual governmental finance series.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of the Census, Governmental Finances in [year]; Budget of the United States Government, [annually] Economic Report of the President, February 1982; ACIR staff estimates.

TABLE 5--RATIOS OF THE ANNUAL INCREASE IN PER CAPITA
PUBLIC SECTOR EXPENDITURE*, FROM OWN FUNDS, TO THE INCREASE IN PER CAPITA
PERSONAL INCOME, SELECTED PERIODS 1949-1982

			Public	Sector Expend	iture		
Calendar			Federal				Exhibit:
Year Period	<u>Total</u>	Total	Defense	Domestic	State	Local	Federal Aid
1949-1954	1.65	1.78	2.82	(0.33)	1.06	1.53	(0.73)
1954-1959	1.10	(0.90)	(0.20)	2.15	1.52	1.55	4.02
1959-1964	1.18	1.00	(0.53)	1.61	1.63	1.61	1.92
1964-1969	1.22	1.16	(0.97)	1.38	1.59	1.08	1.77
1969-1974	1.09	1.06	(0.10)	1.82	1.28	1.00	1.92
1974-1979	(0.96)	1.05	(0.76)	1.20	(0.84)	(0.73)	1.22
1979-1980	1.41	1.70	1.70	1.71	(0.95)	(0.70)	(0.85)
1980-1981	1.14	1.23	1.69	1.02	(0.91)	1.01	(-0.12)
1981-1982 est.	1.67	1.81	2.54	1.46	1.06	1.67	(-1.06)
1949-1982 est.	1.20	1.20	(0.97)	1.38	1.23	1.12	1.57

*Thus, a figure greater than 1.00 indicates that government spending increased more than per capita income; figures less than 100 indicate that per capita income has increased more that government spending. Parentheses highlight the latter figures.

¹National Income and Product Accounts.

TABLE 6--A COMPARISON OF THE GROWTH IN PERSONAL INCOME AND PUBLIC SECTOR EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS

(Annual Average Increase in Nominal Per Capita Income and Expenditure, Selected Periods 1949-1982)

			-					
Calendar Year	Personal			Federal	 			Exhibit: Federal
Period	Income	Total	Total	Defense ²	Domestic 3	State4	Local 4	Aid
1949-1954	5.1	8.4	9.4	14.4	1.4	4.9	7.2	3.7
1954-1959	4.0	4.4	2.9	0.8	7.2	8.2	6.8	16.1
1959-1964	3.8	4.5	3.6	2.0	5.8	6.1	6.4	7.3
1964-1969	7.4	9.0	8.1	7.2	9.5	11.0	10.1	13.1
1969-1974	8.0	8.7	7.6	0.8	14.4	10.8	9.8	15.4
1974-1979	9.6	9.2	9.8	7.3	11.4	8.9	8.3	11.7
1979-1980	9.9	14.0	18.5	16.8	19.3	7.9	8.4	8.4
1980-1981	10.8	12.3	15.7	18.3	14.3	11.5	4.8	-1.3
1981-1982 p	5.4	9.0	11.7	13.6	10.5	4.9	4.8	-5.7
1949-1982 p	6.5	7.8	7.6	6.3	8.8	8.3	7.9	10.2

Est. -- Estimated.

p--Preliminary.

Sources: ACIR staff computations based on U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76: Statistical Tables and Survey of Current Business, [monthly]; U.S. Bureau of the Census, Governmental Finances in [year]; Budget of the United States Government, [annually]; Economic Report of the President, February 1982.

TABLE 7--RATIOS OF THE ANNUAL AVERAGE INCREASE IN PER CAPITA PUBLIC SECTOR EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS*, TO THE INCREASE IN PER CAPITA PERSONAL INCOME, SELECTED PERIODS 1949-1982

			Public	Sector Expend	iture		
Calendar Year Period			Federal				Exhibit:
	Total	Total	Defense	Domestic	State	Local	Federal Ald
1949-1954	1.65	1.84	2.82	(0.27)	(0.96)	1.41	(0.73)
1954-1959	1.10	(0.72)	(0.20)	1.80	2.05	1.70	4.02
1959-1964	1.18	(0.95)	(0.53)	1.53	1.61	1.68	1.92
1964-1969	1.22	1.09	(0.97)	1.28	1.49	1.36	1.77
1969-1974	1.09	(0.95)	(0.10)	1.80	1.35	1.22	1.92
1974-1979	(0 .9 6)	1.02	(0.76)	1.19	(0.93)	(0.82)	1.22
1979-1980	1.41	1.87	1.70	1.95	(0.80)	(0.85)	(0.85)
1980-1981	1.14	1.45	1.69	1.32	1.06	(0.44)	(-0.12)
1981-1982 p	1.67	2.17	2.52	1.94	(0.91)	(0.89)	(-1.06)
1949-1982 р	1.20	1.17	(0 .9 7)	1.35	1.28	1.22	1.57

^{*}Thus, a figure greater than 1.00 indicates that government spending increased more than per capita income; figures less than 100 indicate that per capita income has increased more that government spending. Parentheses highlight the latter figures.

 $^{^{}m l}$ National Income and Product Accounts. See Survey of Current Business citation below.

²National defense, international affairs and finance and space research and technology. Also includes the estimated portion of net interest attributable to these functions.

³Includes Social Security (OASDHI). All federal aid to state and local governments, including general revenue sharing payments, included as state and local expenditure.

⁴The National Income and Product Accounts do not report state and local government data separately. The statelocal expenditure totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data reported by the U.S. Bureau of the Census in the annual governmental finance series.

TABLE 8 --GOVERNMENT DIRECT GENERAL EXPENDITURE, 1/2 BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1981

					Stat	e and Loc	al Govern	ments			Exhibit: Federal
	Total						Local	Local Governments			
Fiscal Year	Federal, State and Local	Federal Government	Total (State-Local)	State Governments	s Total	Munici- palities	Counties	School Districts	Townships	Special Districts	Trust Expenditure
			1. /	Amount (In M	dillions	of Curre	nt Dollar	<u></u>			
955	\$96,796	\$63,072	\$33,724	\$11,190	\$22,534	\$7,870	\$4,629	\$8,168	\$1,029	\$837	\$6,594
960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
965	173,613	99,067	74,546	26,141	48,405		10,000	18,402	1,886	2,359	19,117
970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
971	301,096	150,422	150,674	56,478	94,196		19,827	34,993	3,200	4,669	48,235
972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
978	564,338	268,828	295,510	112,515			42,041	66,635	6,407	8,877	131,297
979	630,683	304,659	326,024		201,470		46,422	72,312	7,480	11,411	147,352
980	723,094	355,754	367,339		223,621	70,426	51,383	80,681	7,931	13,199	170,576
981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
				2. Perc	entage l	Distributi	Lon				
955	100.0	65.2	34.8	11.6	23.3	8.1	4.8	8.4	1.1	0.9	
960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	N
965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	0 T
970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	•
971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	A
972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	P
973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	P
974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	L
975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	C
976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	Ā
977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	В
978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	L
979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	E
980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2 & 24 in the 1980-81 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.

^{1/}Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal Social Security (which comprised over 40% of the domestic federal budget in 1981—see exhibit) and state-local utility, liquor store and insurance-trust expenditures (\$40b, \$3b and \$37b in 1981 respectively) are excluded from the figures cited above.

^{2/}Includes 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 FY81, these figures were \$177,520m, \$17,864m, \$5,246m, \$258m and \$1,451m respectively.

TABLE 9.1 -- STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-81

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

State and Region	<u>1981</u>	1980	<u>1979</u>	1978	1976	1966	<u>1957</u>	194
Jnited States	18.721	19.03	19.08	19.43	20.32	15.57	11.60	7.5
New England	17.84			19.29				
Connecticut	14.60	15.60	15.90	16.07	15.77	12.78	11.31	5.9
Maine	19.29	20.47	21.02	21.39	21.35	15.15	12.14	7.9
Massachusetts	19.12	20.08	21.16	20.56	20.55	14.16	12.42	7.7
New Hampshire	16.51	16.66	16.82	17.66	19.68	14.98	12.83	9.4
Rhode Island	20.48	21.01	21.06	20.72	20.57	15.38	10.59	6.2
Vermont	22.26	22.63	23.28	24.24	25.44	20.16	14.34	9.0
Mideast	19.951			20.82				
Delaware	19.83	19.83	18.56	19.27	20.48	17.36	8.64	5.4
District of Columbia	24.38	27.35	26.80	26.14	26.38	14.06	8.90	5.0 5.2
Maryland	18.29	19.80	20.04	20.34	21.03	14.11	11.15	7.1
New Jersey	17.20	17.39	17.96	17.54	17.90	11.82	9.36	8.6
New York	23.51 16.85	24.08 17.36	23.88 17.48	24.23 17.85	26.38 18.78	16.31 13.13	11.73 9.18	7.6
Pennsylvania Great Lakes	17.59	17.30	17.40	17.60	10.70	13+13	7.10	7.0
Illinois	16.71	16.47	16.14	16.94	17.45	11.72	9.17	6.8
Indiana	15.63	14.75	14.63	14.42	16.00	13.56	10.07	6.8
Michigan	19.47	20.10	19.74	19.68	21.06	14.96	11.97	7.0
Ohio	16.57	16.52	16.44	16.79	17.64	13.01	9.83	6.4
Wisconsin	20.58	21.14	21.64	20.48	21.82	17.24	12.34	8.6
Plains	18.58			18.76				<u> </u>
Iowa	18.69	19.29	18.52	19.33	18.89	16.13	12.75	8.5
Kansas	17.75	17.14	17.91	18.21	18.42	15.28	14.80	7.4
Minnesota	21.56	21.46	21.14	21.87	23.70	17.93	14.04	9.8
Missouri	15.70	15.68	15.46	15.12	16.47	13.53	9.70	6.5
Nebraska	17.74	17.74	18.73	18.79	17.50	14.83	11.02	7.3
North Dakota	22.20	22.21	22.07	22.47	20.76	20.84	17.69	12.3
South Dakota	21.90	21.31	20.88	21.37	23.11	19.59	15.43	10.5
Southeast	18.46			18.83				
Alabama	19.31	19.66	19.54	19.81	20.18	18.04	13.38	6.8
Arkansas	17 .9 0	18.11	18.53	17.66	18.59	17.63	12.77	6.
Florida	16.14	16.84	17.58	17.78	18.01	16.05	12.77	8.
Georgia	19.00	19.11	19.66	18.97	19.26	15.67	12.97	6.
Kentucky	19.59	20.74	20.44	18.68	19.42	16.75	11.17	6.5
Louisiana	21.33	21.53	20.60	21.64	23.00	20.36	17.43	9.8
Mississippi	22.55	22.74	22.77	21.95	23.82	20.44	15.49	7.
North Carolina	18.15	18.45	19.04	18.31	18.75	14.93	12.14	6.8
South Carolina	19.72	19.13	19.18	18.92	21.13	14.71	12.89	8.
Tennessee	18.06	18.43	18.00	19.08	19.22	16.79 14.64	11.43	7.
Virginia West Virginia	17.01 20.79	17.25 21.43	17.81	17.12 20.55	17.91		10.84	5•:
Southwest	16.84	21.43	21.28	17.59	21.45	17.43	9.86	9
Arizona	19.84	20.37	21.34	21.19	21.92	20.16	14.57	8.
New Mexico	24.14	22.98	24.46	22.80	23.81	23.45	16.20	10.
Oklahoma	17.32	17.29	17.64	17.48	18.48	18.48	14.98	9.
Texas	15.67	16.48	16.52	16.59	17.39	14.88	11.44	6.
Rocky Mountain	19.86		20102	21.55				
Colorado	17.79	18.03	19,19	19.84	21.53	19.24	13.90	9.
Idaho	18.58	18.81	18.85	20.95	21.56	17.65	14.06	9.
Montana	22.11	23.05	23.68	25.52	23.41	20.15	14.86	10.
Utah	22.22	23.98	22.69	22.55	23.13	21.36	13.37	8.
Wyoming	25.36	24.64	24.37	24.49	27.56	27.18	16.11	9.
Far West 2	19.53			21.40	2	2.110		
California	19.15	19.04	18.83	21.29	22.06	18.41	12.67	7.
Nevada	19.32	20.20	19.89	21.41	22.05	20.90	14.86	7.
Oregon	22.51	22.14	22.16	23.58	23.90	18.32	13.79	8.
Washington	20.17	19.60	20.04	20.76	19.76	16.86	13.72	8.
Alaska	56.38	54.94	42.09	34.53	35.38	29.49	(9.05)3	n.
Hawaii	21.52	22.46	23.09	24.91	27.62	19.95	(15.61)3	n.

lExcluding Washington, D.C.

Note: Regional averages for 1978 and 1981 are weighted averages.

²Excluding Alaska and Hawaii.

 $[\]ensuremath{\mathsf{3Prior}}$ to statehood and excluded from United States total.

TABLE 9.2 -- STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-81

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

						 		
State and Region	1981	1980	<u>1979</u>	<u>1978</u>	<u>1976</u>	1966	1957	194
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England	95.3			99.3				
Connect 1cut	78.0	82.0	83.3	82.7	77.6	82.1	97.5	78.
Maine	103.0	107.6	110.2	110.1	105.1	97.3	104.7	105.
Massachusetts	102.1	105.5	110.9	105.8	101.1	90.9	107.1	103.
New Hampshire Rhode Island	88.2 109.4	87.5	88.2	90.9	96.9	96.2	110.6	126.0
Vermont	118.9	110.4 118.9	110.4 122.0	106.6 124.8	101.2	98.8	91.3	83.
Mideast	106.61	110.9	122.0	107.2	125.2	129.5	123.6	120.
Delaware	105.9	104.2	97.3	99.2	100.8	111.5	74.5	72.
District of Columbia	130.2	143.7	140.5	134.5	129.8	90.3	76.7	67.
Maryland	97.7	104.0	105.0	104.7	103.5	90.6	96.1	69.
New Jersey	91.9	91.4	94.1	90.3	88.1	75.9	80.7	95.
New York	125.6	126.5	125.2	124.7	129.8	104.8	101.1	114.
Pennsylvania	90.0	91.2	91.6	91.9	92.4	84.3	79.1	101.
Great Lakes	94.0			90.6				
Illinois Indiana	89.2 83.5	86.5	84.6	87.2	85.9	75.3	79.1	91.
Michigan	104.0	77.5 105.6	76.7 103.5	74.2	78.7	87.1	86.8	91.
Ohio	38.5	86.8	86.2	101.3 86.4	103.6	96.1	103.2	94.
Wisconsin	110.0	111.1	113.4	105.4	86.8 107.4	93.6 110.7	84.7 106.4	86.
Plains	99.3	711.1	113.7	96.6	107.4	110.7	100.4	115.
Iowa	99.8	101.4	97.1	99.5	93.0	103.6	109.9	113.
Kansas	94.8	90.1	93.9	93.7	90.6	98.1	127.6	99.
Minnesota	115.2	112.8	110.8	112.6	116.6	115.2	121.0	130
Missouri	83.9	82.4	81.0	77.8	81.1	86.9	83.6	87.
Nebraska	94.7	93.2	98.2	96.7	86.1	95.2	95.0	102.
North Dakota	118.6	116.7	115.7	115.6	102.2	133.8	152.5	164.
South Dakota	117.0	112.0	109.4	110.0	113.7	125.8	133.0	140.
Southeast	98.6			96.9				
Alabama Arkansas	103.2 95.6	103.3	102.4	102.0	99.8	115.9	115.3	91.
Florida	86.2	95.2 88.5	97.1 92.1	90.9	91.5	113.2	110.1	84.
Georgia	101.5	100.4	103.0	91.5 97.6	88.6 94.8	103.1 100.6	110.1 111.8	108.
Kentucky	104.6	109.0	107.1	96.1	95.6	100.6	96.3	83. 92.
Louisiana	114.0	113.1	108.0	111.4	113.2	130.8	150.3	131.
Mississippi	120.4	119.5	119.3	113.0	117.2	131.3	133.5	101.
North Carolina	97.0	97.0	99.8	94.2	92.3	95.9	104.7	91.
South Carolina	105.3	100.5	100.5	97.4	104.0	94.5	111.1	115.
Tennes se e	96.5	96.8	94.3	98.2	94.6	107.8	98.5	96.
Virginia	90.9	90.6	93.3	88.1	88.1	94.0	93.4	68.
West Virginia	111.1	112.6	111.5	105.8	105.6	111.9	85.0	128.
Southwest	90.0	107.0		90.5				
Arizona	106.0	107.0	111.8	109.1	107.9	129.5	125.6	117.
New Mexico Oklahoma	129.0 92.5	120.8 90.9	128.2 92.5	117.3 90.0	117.2 90.9	150.6	139.7	134.
Texas	83.7	86.6	86.6	35.4	85.6	118.7 95.6	129.1 98.6	121. 89.
Rocky Mountain	106.1	00.0	00.0	110.9	03.0	7,7.0	70.0	09.
Colorado	95.0	94.7	100.6	102.1	106.0	123.6	119.8	126.
Idaho	99.2	98.8	98.8	107.8	106.1	113.4	121.2	122.
Montana	118.1	121.1	124.1	131.3	115.2	129.4	128.1	137.
Utah	118.7	126.0	118.9	116.1	113.8	137.2	115.3	115.
Wyoming	135.5	129.5	127.7	126.0	135.6	174.6	138.9	128.
Far West ²	104.3		· · · · · · · · · · · · · · · · · · ·	110.1				
California	102.3	100.1	98.7	109.6	108.6	118.2	109.2	96.
Nevada	103.2	106.1	104.2	110.2	108.5	134.2	128.1	96.
Oregon	120.2	116.3	116.1	121.4	117.6	117.7	118.9	116.
Washington	107.7	103.0	105.0	106.8	97.2	108.3	118.3	113.
							4	
Alaska Hawaii	301.2 115.0	288.7 118.0	220.6 121.0	177.7 128.2	174.1 135.9	189.4 128.1	(78.0)3 (134.6)3	n.a

Note: Regional averages are weighted averages.

n.a.--Not available.
LExcluding the District of Columbia

²Excluding Alaska and Hawaii

³Prior to statehood and excluded from United States total.

TABLE 10--DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, BY STATE AND REGION, 1981

	Per	Capita		\$1,000 onal Income
State and Region	Amount	As a Per- centage of U.S. Average	Amount	As a Percentage of U.S. Average
U.S. Average ¹	\$1,786.89	100.0	\$187.21	100.0
New England	\$1,806.86	101.1	\$178.36	95.3
Connect icut	\$1,715.20	96.0	\$145.99	78.0
Maine	\$1,532.82	85.8 108.6	\$192.89 \$191.21	103.0 102.1
Massachusetts	\$1,940.81 \$1,512.07	84.6	\$165.15	88.2
New Hampshire Rhode Island	\$1,940.76	108.6	\$204.81	109.4
Vermont	\$1,746.82	97.8	\$222.63	118.9
Mideast ¹	\$2,033.17	113.8	\$199.48	106.6
Delaware	\$2,059.83	115.3	\$198.35	105.9
Washington D.C.	\$2,981.57 \$1,917.95	166.9 107.3	\$243.80 \$182.94	130.2 97.7
Maryland New Jersey	\$1,885.52	105.5	\$172.02	91.9
New York	\$2,418.70	135.4	\$235.09	125.6
Pennsylvania	\$1,593.88	89.2	\$168.51	90.0
Great Lakes	\$1,728.14	96.7	\$175.92	94.0
Illinois	\$1,760.94	98.5	\$167.08	89.2
Indiana	\$1,400.05	78.4	\$156.31	83.5 104.0
Michigan	\$1,962.42 \$1,571.78	109.8 88.0	\$194.73 \$165.72	88.5
Ohio Wisconsin	\$1,928.99	108.0	\$205.85	110.0
Plains	\$1,739.48	97.3	\$185.82	99.3
Iowa	\$1,752.70	98.1	\$186.88	99.8
Kansas	\$1,775.02	99.3	\$177.46	94.8
Minnesota	\$2,102.19	117.6	\$215.59	115.2
Missouri	\$1,413.54	79.1 93.2	\$156.98 \$177.37	83.9 94.7
Nebraska North Dakota	\$1,946.64	108.9	\$222.02	118.6
South Dakota	\$1,714.86	96.0	\$219.04	117.0
Southeast	\$1,502.75	84.1	\$184.57	98.6
Alabama	\$1,448.25	81.0	\$193.13	103.2
Arkansas	\$1,303.35	72.9 82.2	\$178.97 \$161.43	95.6 86.2
Florida Georgia	\$1,537.79	86.1	\$190.00	101.5
Kentucky	\$1,495.17	83.7	\$195.88	104.6
Louisiana	\$1,807.94	101.2	\$213.35	114.0
Mississippi	\$1,487.21	83.2	\$225.47	120.4
North Carolina	\$1,420.95	79.5	\$181.52	97.0
South Carolina	\$1,435.41	80.3 78.2	\$197.18 \$180.61	105.3 96.5
Tennessee Virginia	\$1,397.52 \$1,601.36	89.6	\$170.11	90.9
West Virginia	\$1,625.29	91.0	\$207.95	111.1
Southwest	\$1,567.13	87.7	\$168.43	90.0
Arizona	\$1,747.97	97.8	\$198.39	106.0
New Mexico	\$1,893.50	106.0	\$241.43	129.0
Oklahoma Texas	\$1,583.12 \$1,499.29	88.6 83.9	\$173.25 \$156.70	92.5 83.7
Rocky Mountain	\$1,811.53	101.4	\$198.64	106.1
Colorado	\$1,787.53	100.0	\$177.94	95.0
Idaho	\$1,500.86	84.0	\$185.79	99.2
Montana	\$1,892.36	105.9	\$221.14	118.1
Utah	\$1,704.11	95.4	\$222.24 \$253.61	118.7 135.5
Wyoming Far West ²	\$2,782.63	155.7 117.4	\$195.29	104.3
California	\$2,099.92	117.5	\$191.48	102.3
Nevada	\$2,074.51	116.1	\$193.16	103.2
Oregon	\$2,101.68	117.6	\$225.08	120.2
Washington	\$2,083.10	116.6	\$201.70	107.7
Alaska	\$7,210.72	403.5	\$563.80	301.2
Hawaii	\$2,180.66	122.0	\$215.21	115.0

Note: Regional averages are weighted averages.

Sources: Data tape for FY 1981 supplied by U.S. Bureau of the Census. ACIR staff computations, October 1982.

 $^{^{1}\}mathrm{Excluding}$ Washington, D.C. $^{2}\mathrm{Excluding}$ Alaska and Hawaii.

TABLE 11--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-1981

State and Region	1981	1980	1979	1975	1966	1957	1942
United States	58.1%	57.8%	56.8%	55.0%	47.8%	46.8%	44.3%
New England	59.51	59.81	59.7	60.3	49.3	51.1	41.1
Connect icut	56.4	54.3	54.8	54.5	47.9	55.1	38.9
Maine	62.5	66.8	64.9	68.0	51.0	51.5	48.5
Massachusetts	60.9	60.9	54.3	56.8	40.1	46.7	35.8
New Hampshire	47.9	52.0	50.5	51.0	44.0	48.1	42.8
Rhode Island	66.2	67.1	64.8	62.4	54.6	49.9	31.2
Vermont	62.4	66.9	68.7	68.9	57.9	55.3	49.5
Mideast	53.21	52.81	58.3	58.4	48.0	49.1	44.1
Delaware	76.3	76.9	79.6	75.7	66.4	78.0	68.8
Maryland	59.5	60.0	60.0	59.0	52.2	52.2	42.2
New Jersey	56.5	53.5	51.4	46.6	27.7	30.2	27.9
New York	46.4	46.2	45.1	47.4	45.8	37.9	35.7
Pennsylvania	55.0	54.3	55.5	63.3	48.1	47.4	46.1
Great Lakes	54.61	54.71	57.2	56.6	47.5	45.1	46.3
Illinois	55.0	58.0	54.4	55.7	41.4	34.7	34.2
Indiana	61.5	63.2	60.6	58.1	50.9	48.4	48.2
Michigan	55.6	57.0	57.3	54.3	49.5	53.8	49.4
Ohio	54.3	53.2	52.9	51.8	41.3	43.5	52.3
Wisconsin	62.6	60.5	60.7	63.3	54.3	45.0	47.5
Plains	54.81	54.91	56.7	53.7	44.3	44.8	46.2
Iowa	57.8	58.2	59.7	56.8	44.0	47.3	45.8
Kansas	50.9	50.3	52.6	51.7	44.9	48.3	44.4
Minnesota	59.6	61.8	64.2	56.5	43.1	42.4	50.2
Missouri	53.5	53.1	52.0	50.6	44.7	41.5	44.0
Nebraska	51.1	48.7	48.6	44.0	35.5	37.5	37.8
North Dakota	69.5	65.9	65.2	64.0	52.2	52.4	58.2
South Dakota	61.8	56.9	54.3	52.1	45.4	44.2	43.2
Southeast	56.5 ¹	56.6 ¹	64.5	64.4	58.6	59.6	58.4
Alabama	62.0	63.1	64.5	62.5	61.2	61.8	55.4
Arkansas	66.8	66.6	68.3	69.9	56.0	61.5	64.6
Florida	51.4	52.1	51.7	53.5	45.7	48.7	47.6
Georgia	53.9	56.8	57.3	54.6	51.8	55.7	50.0
Kentucky	77.0	76.7	75.6	67.9	62.8	55.3	52.1
Louisiana	65.8	64.9	66.3	69.2	66.8	70.1	66.8
Mississippi	66.2	65.5	65.7	69.3	54.5	59.6	59.5
North Carolina	68.3	66.5	68.3	67.9	63.7	61.8	62.9
South Carolina	65.7	65.2	66.0	72.8	64.9	64.9	67.8
Tennessee	51.4	53.0	54.7	55.6	55.0	55.4	49.6
Virginia	60.3	59.0	59.2	58.8	52.2	55.3	58.0
West Virginia	69.4	71.8	76.2	71.0	68.4	65.2	66.4
Southwest	56.5 ¹	56.41	61.2	60.7	56.8	57.7	64.6
Arizona	58.0	55.6	55.0	61.6	52.3	52.7	72.7
New Mexico	78.0	76.5	76.4	72.5	70.0	72.3	77.7
Oklahoma	66.1	63.6	63.5	58.7	59.8	63.6	60.6
Texas	51.5	50.6	49.8	50.1	45.0	42.2	47.6
Rocky Mountain	56.5 ¹	56.4 ¹	56.8	54.0	52.0	47.2	47.0
Colorado	51.7	50.6	50.5	50. ÿ	45.7	47.9	47.6
Idaho	66.3	66.4	63.1	60.4	54.4	47.0	45.5
Montana	52.4	51.4	52.5	49.2	46.2	42.5	40.0
Utah	61.5	61.4	63.2	63.8	60.2	49.9	53.5
Wyoming	58.7	57.5	54.9	45.9	53.5	48.5	48.6
Far West ²	57.81	57.51	55.6	50.9	48.6	50.7	39.5
California	67.1	65.3	63.2	48.7	45.3	43.1	41.2
Nevada	48.9	48.4	45.9	47.6	42.2	49.1	35.5
Oregon	52.6	54.5	52.8	49.5	49.4	50.0	34.8
Washington	62.6	62.0	60.5	57.8	57.3	60.7	46.4
Alaska	83.5	74.8	70.5	76.5	64.9	56.9	n.a.
Hawaii	80.6	83.3	84.5	78.5	69.5	72.2	n.a.
			~ . • •		07.7	1242	Ha Ha

n.a. -- Not available.

Note: Figures cited above exclude federal transfers. Figures were computed by subtracting intergovernmental revenue from state general expenditure and subsequently dividing those figures by total direct state-local expenditures less federal intergovernmental revenue.

 $^{^11980}$ and 1981 regional percentages are weighted averages. Regional figures prior to 1980 are unweighted.

²Excluding Alaska and Hawaii.

TABLE 12---STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE AND REGION, 1981

State and Region	Total General Expenditure	Highways	Public Welfare	Health & Hospitals	Local Education2
U.S. Averagel	58.0%	61.5%	83.7%	52.0%	53.2%
New England	59.5%	57.0%	94.1%	77.5%	38.4%
Connecticut	56.4%	56.4%	92.1%	89.8%	36.2%
Maine	62.5%	55.7%	91.2%	83.0%	54.5%
Massachusetts	60.9%	56.9%	96.6%	67.9%	41.6%
New Hampshire	47.9%	62.8%	74.1%	90.5%	7.2%
Rhode Island Vermont	66.2% 62.4%	53.3% 54.4%	98.9% 100.0%	99.3% 94.4%	38.1% 29.5%
Mideast	53.2%	52.3%	73.6%	65.7%	43.5%
Delaware	76.3%	73.6%	99.5%	98.7%	76.1%
Ma ry land	59.5%	81.0%	100.0%	71.0%	43.6%
New Jersey	56.5%	42.8%	77.5%	69.0%	40.9%
New York	46.4%	40.3%	50.0%	54.6%	41.8%
Pennsylvania	55.0%	66.1%	90.4%	80.4%	48.6%
Great Lakes	54.6%	57.0%	78.5%	60.2%	44.9%
Illinois	55.0%	63.3%	95.6%	56.6%	42.4%
Indiana	61.5%	82.0%	67.3%	38.7%	64.5%
Michigan	55.6%	69.4%	92.6%	47.2%	40.6%
Ohio	54.3%	63.7%	81.5%	62.1%	45.4%
Wisconsin	62.6%	41.2%	69.5%	50.6%	40.1%
Plains	54.8%	56.4%	78 - 5%	58.2%	47.0%
Iowa 	57.8%	57.2%	79.6%	42.6%	44.6%
Kansas	50.9%	51.2%	96.3%	48.9% 47.9%	46.7% 61.5%
Minnesota	59 • 6% 53 • 5%	46.2% 59.3%	60.5% 100.0%	47.5%	42.0%
Missouri Nebraska	51.1%	58.8%	65.0%	39.5%	18.1%
North Dakota	69.5%	59.3%	74.5%	93.8%	49.1%
South Dakota	61.8%	61.2%	88.3%	44.0%	30.8%
Southeast	56.5%	61.8%	79.6%	53.5%	62.2%
Alabama	62.0%	67.5%	94.2%	42.6%	77.1%
Arkansas	66.8%	79.9%	96.8%	46.9%	64.1%
Florida	51.4%	64.6%	84.6%	32.6%	56.0%
Georgia	53.9%	55.0%	95.9%	28.1%	61 .8%
Kentucky	77.0%	91.6%	96.6%	71.6%	79.0%
Louisiana	65.8%	76.1%	93.3%	56.0%	63.3%
Mississippi	66.2% 68.3%	63.6% 82.5%	88.5% 46.1%	34.0% 54.0%	70.1% 74.0%
North Carolina South Carolina	65.7%	76.9%	94.8%	46.9%	66.1%
Tennessee	51.4%	69.6%	83.4%	35.3%	56.2%
Virginia	60.3%	80.7%	75.3%	78.1%	44.0%
West Virginia	69.4%	89.6%	97.1%	54.0%	69.5%
Southwest	56.5%	62.1%	80.2%	52.7%	59.0%
Arizona	58.0%	72.3%	61.8%	46.3%	50.8%
New Mexico	78.0%	77.5%	93.2%	69.9%	86.5%
Ok la homa	66.1%	78.0%	97.6%	52.8%	67.5%
Texas	51.5%	58.3%	94.9%	42.0%	56.3%
Rocky Mountain	56.5%	62.3%	80.3%	52 . 6%	48.5%
Colorado	51.7%	60.8%	80.0%	49.5%	43.2%
Idaho	66.3%	79.8%	90.7%	37.8%	60.0%
Montana	52.4%	57.5%	55.1% 05.37	61.8% 73.3%	53.4% 58.0%
Utah Guomfag	61.5% 58.7%	68.2% 75.5%	95.3% 100.0%	31.9%	31.27
Wyoming Far West3	57.8%	61.7%	84.1%	52.0%	74.9%
California	67.1%	51.2%	99.5%	47.2%	79.7%
Nevada	48.9%	53.1%	76.3%	20.8%	60.2%
Oregon	52.6%	76.2%	80.6%	66.6%	37.1%
Washington	62 - 6%	64.5%	98.3%	56.4%	82.3%
Alaska	83.5%	59.37	99.1%	84.1%	83.5%
Hawaii	80.6%	50.7%	99.4%	98.5%	97.2%

Note: Percentages for total general expenditure, highways, public welfare and health & hospitals from U.S. Bureau of the Census data tape for FY 1981. Data adjusted to exclude intergovernmental transfers. State transfers to local governments are included with state expenditures and deducted from local expenditures. State percentages of local education expenditures were derived from estimated receipts available for expenditure for current expenses, capital outlay and debt service for public elementary and secondary schools as reported by the National Education Association.

lExcluding the District of Columbia

²Local education figures are for 1981-82.

³Excluding Alaska and Hawaii.

TABLE 13--STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, FROM OWN REVENUE SOURCES: AMOUNT, AND PERCENT STATE FINANCED, BY STATE, SELECTED YEARS 1942-81

			Amount				. Parce	nt State F	inanced	
State and Region	1981	1979	1975	1966	1957	198			1966	1957
Exhibit:			(millions)							
Federal Intergov.								_		
Exp. to S-L for	\$29,176.2	\$23,501.0	\$14,352.0	\$3,579.0	\$1,557.0			Not applica	able	
Public Welfare All State-Local	\$23,071.3	\$19,196.1	\$13,792.9	\$3,169.7	\$1.940.0	83.	7% 83.6	¥ 70 0¥	75 79	71 09
New England	1,738.0	1,428.3	1,253.1	270.9	168.7	94.			75.7% 83.4	71.8%
Connecticut	362.5	278.6	170.0	57.0	32.7	92.			89.5	94.5
Maine	108.1	90.2	62.8	14.4	10.0	91.			77.8	76.0
Massachusetts	1,027.5	857.7	852.8	163.0	100.7	96.			84.2	53.3
New Hampshire	103.2	49.1	47.6	13.4	7.7	74.		49.2	38.8	46.8
Rhode Island	136.7	129.1	88.9	25.6	13.2	98.		100.0	98.0	93.2
Vermont Mideast	32.31	23.6 5,015.8	31.0	7.5	4.4	100.			62.7	70.5
Delaware	6,083.2 48.8	38.3	3,819.2	808-8	419.4 3.5	73.			73.2	56.1
Dist. of Col.	137.9	163.8	141.3	20.6	7.1				67.6	77.1
Maryl and	389.7	327.9	226.9	32.8	15.9	100.		91.8	95.7	57.2
New Jersey	759.1	685.2	538.9	85.4	39.0	77.			53.7	46.2
New York	3,243.9	2,496.0	1,934.8	496.8	242.0	50.			75.7	52.9
Pennsyl vania	1,503.7	1,304.6	942.0	165.8	111.9	90.	4 87.3	92.7	80.5	69.3
Great Lakes	4,579.9	3,869.8	2,879.4	565.1	390.3	78.	5 88.9	94.1	75.3	73.1
Illinois	1,352.7	1,139.7	783.6	187.7	120.2	95.			80.3	92.5
Indiana	303.5	2 52.6	198.0	40.2	31.5	67.		63.2	37.1	24.8
Michigan Ohio	1,282.3 1,206.4	1,224.2	932.4	101.2	78.4	92.		92.4	97.6	75.8
Wisconsin	435.1	755.5 497.8	621.5 343.9	155.0 81.0	112.6	81.			74.3	78 - 2
Plains	1,653.4	1,212.1	828.6	243.5	47.6 181.2	78.		81.7 69.2	56.7 61.1	39.5 62.4
Iowa	296.0	263.0	158.9	49.0	34.7	79.6		83.6	52.7	64.0
Kansas	204.7	156.4	95.4	28.8	25.4	96.		89.9	72.6	60.6
Minnesota	598.8	430.2	278.6	72.9	45.3	60.		37.0	30.3	16.1
Missouri	376.1	21 2 . 3	192.6	58.8	53.7	100.0		95.4	91.8	95.0
Nebraska	97 - 3	81.9	66.1	15.5	10.1	65.0	78.3	61.7	78.7	87.1
North Dakota	47.0	36.1	13.4	9.4	7.4	74.5		41.8	70.2	73.0
South Dakots Southeast	33.5 2,559.7	32.2	23.6	9.1	4.6	88.3		90.3	78.0	63.0
Al abama	165.5	1,721.3	1,354.6 88.9	378.1 33.1	248.4 25.0	79.6		83.9	76.6	84.8
Arkansas	61.7	84.2	45.4	16.8	11.4	94.2		87.2 97.8	93.7 95.8	97.2 94.7
Florida	377.9	310.6	207.8	44.5	26.6	84.6		80.7	76.6	77.4
Georgia	270.5	2/	161.2	34.0	29.0	95.9		90.1	78.2	85.5
Kentucky	271.7	24 9 .8	144.0	40.5	17.0	96.6		95.0	89.4	79.4
Louisiana	215.2	142.2	111.4	61.0	61.9	93.3		94.9	99.0	99.2
Mississippi	130.3	122.0	58.9	21.8	12.7	88.5	87.5	88.3	95.2	93.7
North Carolina	237.9	2/	128.9	32.0	15.1	46.1		45.5	29.4	41 .1
South Carolina	181.8	108.6	46.2	14.2	8.8	94.8		86.6	74.4	87.5
Tennessee Virginia	229.8	206.1	112.5	26.7	16.2	83.4		85.7	70-4	72.8
Virginia West Virginia	324.9 92.5	283.6 78.3	205.8 43.6	32.3 21.2	11.6	75.3		82.3	51.8	55.2
Southwest	1,059.6	765.1	429.4	162.8	13.1	97.1 80.2		97.7	90.1	85.5
Arizona	162.3	94.8	57.8	16.6	8.4	61.8		91.4 83.9	99.8 83.7	93.5
New Mexico	59.4	2/	23.8	13.0	7.3	93.2		91.2	99.2	98.6
Okl ahoma	240.5	192.1	92.0	60.1	53.2	97.6		97.1	97.1	97.4
Texas	597.4	478-2	255.8	73.1	50.1	94.9		91.1	85.6	88.6
Rocky Mountain	391.7	334.6	189.1	90.5	70.9	80.3		85.4	73.8	90.3
Colorado	204.4	173.2	111.8	51.1	45.4	80.0		95.3	78.5	96.5
Idaho Montana	38.7	43.5	20.9	9.6	5.3	90.7		83.7	74.0	83.0
Montana Utah	42.4 82.7	27.5 70.9	18.3	11.0	8.0	55.1		31 .1	38.2	65.0
Wyoming	23.4	19.5	28.3 9.8	13.9	9.0	95.3		90.8	93.5	94.4
Far West ³	4,780.6	4,669.0	2,938.2	634.3	3.2 334.5	100.0		60.2	49.0	65.6
California	4,100.9	4,193.4	2,597.6	544.0	244.2	99.2	96.9 97.3	62.1 57.6	76.9	67.5
Nevada	46.4	38.8	25.7	5.4	2.4	80.6		55.3	72.2	66.7
Oregon	178.5	223.0	129.5	31.7	25.7	85.7		95.9	71.6	75.9
Washington	454.7	213.8	185.4	53.2	62.2	98.1		100.0	100.0	100.0
Al aska	106.6	69.5	22.2	4.5	2.7	99.4	99.0	98.6	100.0	99.0
Hawaii	122.8	109.8	79.0	11.7	4.9	99.6	98.6	99.7	100.0	83.7
B-11										

n.a. -- Data not available.

lowing to data inconsistencies in the Bureau of the Census reports, estimates of Vermont state welfare officials were used.

²Public welfare expenditures for Georgia, New Mexico, and North Carolina include health and hospital expenditures. Data necessary for separation by function, by source of financing, are not readily available for FY 1979.

³Excluding Alaska and Hawaii.

Sources: ACIR staff compilations and computations from U.S. Bureau of the Census, Governmental Finances in [year];

Department of the Treasury, Annual Report of the Secretary [various years]. 1981 figures from data tape supplied by U.S. Bureau of the Census, ACIR staff computations. Federal intergovernmental expenditures for public welfare prior to 1966 from U.S. Bureau of the Census, Historical Statistics of the U.S.: Colonial Times to the Present, Part 2, Series Y-610, p. 1123, 1975.

TABLE 14--ESTIMATED REVENUE RECEIPTS FOR ELEMENTARY AND SECONDARY SCHOOLS, BY GOVERNMENTAL SOURCE, BY STATE: 1981-82

	Re		eipts by millions)	Source	Pe rce	ntage Dis Total	tributio	n of Recei	
		<u>``</u>		Local			Local		Local
			a. .	and	, n. 1	C+-+-	and Other	State	and Other
Region and State	Total	Federal	State	Other	Federal	State	Other	State	Other
U.S. Total	\$110,065	\$8,887	\$53,833	\$47,346	8.1	48.9	43.0	53.2	46.8
New England	6,678	473	2,384	3,821	7.1	35.7	57.2	38.4	61.6
Connect icut	1,599	97	544	958	6.0	34.0	59.9	36.2	63.8
Maine	514	51	253	211	9.9	49.1	41.0	54.5	45.5 58.4
Massachusetts	3,483	271	1,339	1,873 375	7.8	38.4 6.9	53.8 89.2	41.6	92.8
New Hampshire	421 430	17 23	29 155	373 252	5.3	36.1	58.6	38.1	61.9
Rhode Island Vermont	230	16	63	151	6.9	27.5	65.6	29.5	70.5
Mideast 1/	23,487	1,227	9,670	12,589	5.2	41.2	53.6	43.5	56.5
Delaware	337	36	229	72	10.5	68.0	21.4	76.1	23.9
District of Columbia	299	45	***	254	15.1	/0.7	84.9	43.6	• • • E
Maryland	2,307	156	938	1,213	6.8	40.7 3 9. 4	52.6 57.0	43.6 40.9	56.4 59.1
New Jersey New York	4,572 10,072	163 378	1,803 4,050	2,607 5,644	3.8	40.2	56.0	41.8	58.2
Pennsylvania	5,900	450	2,650	2,800	7.6	44.9	47.5	48.6	51.4
Great Lakes	20,789	1,622	8,598	10,569	7.8	41.4	50.8	44.9	55.1
Illinois	5,792	500	2,243	3,049	8.6	38.7	52.6	42.4	57.6
Indiana	2,333	141	1,413	779	6.0	60.6	33.4	64.5	35.5
Michigan	5,411	437	2,018	2,956	8.1	37.3	54.6	40.6	59.4
Ohio	4,812	393	2,005	2,414	8.2	41.7	50.2	45.4	54.6 59.9
Wisconsin	2,441	151	917	1,373	6.2	37.6 43.8	56.2 49.4	40.1	53.0
Plains Iowa	8,598 1,412	588 85	3,764 592	735	6.0	41.9	52.0	44.6	55.4
Kansas	1,248	80	546	622	6.4	43.7	49.9	46.7	53.3
Minnesota	2,621	137	1,527	957	5.2	58.3	36.5	61.5	38.5
Missouri	2,021	175	776	1,070	8.7	38.4	53.0	42.0	58.0
Neb raska	741	57	124	561	7.6	16.7	75.7	18.1	81.9 50.9
North Dakota	269	21	122 78	126 175	7.7	45.3 27.2	47.0 61.0	49.1	69.2
South Dakota	287	2,501	11,636	7,050	11.8	54.9	33.3	62.2	37.8
Southeast Alabama	21,187 1,081	160	710	211	14.8	65.7	19.5	77.1	22.9
Arkansas	822	114	453	254	13.9	55.2	30.9	64.1	35.9
Florida	4,280	350	2,200	1,730	8.2	51.4	40.4	56.0	44.0
Georgia	2,326	253	1,282	7 9 0	10.9	55.1	34.0	61.8	38 . 2
Kentucky	1,350	160	940	250	11.9	69.6	18.5	79.0	21.0
Louisiana	1,650	180	930	540	10.9	56.4 53.0	32.7 22.6	63.3	36.7 29.9
Mississippi	933	228 325	494 1,521	210 532	13.7	63.9	22.4	74.0	26.0
North Carolina South Carolina	2,378 1,287	175	734	377	13.6	57.1	29.3	66.1	33.9
Tennessee	1,687	273	795	620	16.2	47.1	36.7	56.2	43.8
Virginia	2,497	194	1,014	1,290	7.8	40.6	51.6	44.0	56.0
West Virginia	897	88	562	246	9.9	62.7	27.5	69.5	30.5
Southwest	11,294	1,170	5,977	4,147	10.4	52.9	36.7	59.0	41.0
Arizona	1,421	162	639	620	11.4	45.0 76.1	43.6 11.9	50.8 86.5	49.2 13.5
New Mexico	748	90 173	569 898	89 434	12.0	59.7	28.8	67.5	32.5
Oklahoma	1,505 7,620		3,871	3,004	9.8	50.8	39.4	56.3	43.7
Texas Rocky Mountain	3,561	250	1,607	1,705	7.0	45.1	47.9	48.5	51.5
Colorado	1,654		667	875	6.8	40.3	52.9	43.2	56.8
Idaho	410		225	150	8.5	54.9	36.6	60.0	40.0
Montana	457		224	195	8.3	49.0	42.7	53.4	46.6
Utah	740		403	292	6.1	54.5	39.4	58.0	42.0 68.8
Wyoming	300		87	193	7.3	29.1 69.5	23.2	74.9	25.1
Far West 2/	13,429 9,478		9,328 7,046	3,118 1,790	6.8	74.3	18.9	79.7	20.3
California Nevada	326		181	119	8.0	55.4	36.6	60.2	39.8
Oregon	1,518	136	514	868	9.0	33.8	57.2	37.1	62.9
Washington	2,107	178	1,587		8.5	75.4	16.2	82.3	17.7
Alaska	562		450		4.1	80.1	15.8	83.5	16.5
Hawali	481	50	419	12	10.4	87.1	2.5	97.2	2.8

^{1/} Includes Washington, D.C. 2/ Excludes Alaska and Hawaii

Source: ACIR staff compilation and computation from National Education Association, Estimates of School Statistics 1981-82, Table 9, Washington, D.C., 1982.

TABLE 15-GOVERNMENT RECEIPTS, 1 SELECTED YEARS 1929-1982

			Fr	om Own Fund	is	After Fede	ral Aid Transfers
Calendar	Total Public		St	ate and Loc	al	Fede ral	State & Local Receipts After
Year	Sector	Federal	Total	State ²	Local 2	Ald	Federal Aid
		Amou	nt (Billion	s of Curren	t Dollars)	
1929	\$11.3	\$3.8	\$7.5	\$2.1	\$5.4	\$0.1	\$7.6
1939	15.4	6.7	8.7	3.9	4.8	1.0	9.7
1949	55.9	38.7	17.2	8.6	8.6	2.2	19.4
1954	89.9	63.7	26.1	12.7	13.4	2.9	29.0
1959	129.4	89.8	39.6	19.2	20.4	6.8	46.4
1964	174.0	114.9	59.1	29.6	29.5	10.4	69.5
1969	296.7	196.9	99.9	53.2	46.7	20.3	120.2
1974	455.2	287.8	167.4	91.9	75.5	43.9	211.3
1975	470.5	287.3	183.1	101.8	81.3	54.6	237.7
1976	538.4	331.8	206.7	116.6	90.1	61.1	267.8
1977	605.7	375.1	230.5	130.7	99.8	67.5	298.0
1978	681.6	431.5	250.2	143.1	107.1	77.3	327.5
1979	765.2	494.4	270.8	156.0	114.8	80.4	351.2
1980	838.0	540.7	297.2	171.3	125.9	88.7	385.9
1981	957.3	628.2	329.1	189.6	139.5	87.7	416.8
1982 p	968.4	614.7	353.7	203.7	150.0	83.6	437.3
			As a Pe	rcent of GN	<u>IP</u>		
1929	10.9	3.7	7.3	2.0	5.2	0.1	7.4
1939	16.9	7.4	9.6	4.3	5.3	1.1	10.7
1949	21.6	15.0	6.7	3.3	3.3	0.9	7.6
1954	24.5	17.4	7.1	3.5	3.7	0.8	7.9
1959	26.5	18.4	8.1	3.9	4.2	1.4	9.5
1964	27.3	18.0	9.3	4.6	4.6	1.6	10.9
1969	31.4	20.9	10.6	5.6	4.9	2.2	12.8
1974	31.7	20.1	11.7	6.4	5.3	3.1	14.8
1975	30.4	18.5	11.8	6.6	5.2	3.5	15.3
1976	31.3	19.3	12.0	6.8	5.2	3.6	15.6
1977	31.6	19.6	12.0	6.8	5.2	3.5	15.5
1978	31.6	20.0	11.6	6.6	5.0	3.6	15.2
1979	31.7	20.5	11.2	6.5	4.8	3.3	14.5
1980	31.9	20.6	11.3	6.5	4.8	3.4	14.7
1981	32.6	21.4	11.2	6.5	4.7	3.0	14.2
1982 p	31.7	20.1	11.6	6.7	4.9	2.7	14.3
		Per Ca	pita in Cor	nstant (197	2) Dollars	3	
1929	282	95	187	53	134	3	190
1939	413	180	234	105	129	26	260
1949	713	493	21 9	110	110	29	248
1954	92 6	656	269	131	138	30	299
1959	1077	746	329	160	169	57	386
1964	1246	82 3	424	212	211	74	498
1969	1686	1120	568	302	266	115	683
1974	1849	1169	680	373	307	178	858
1975 1976	1731	1057	674	374	300	201	875
	1866	1150	716	405	312	211	92 7
1977	1963	1216	748	424	324	219	967
1978 1979	2036	1289	747	427	320	231	978
1979	2081 2060	1344	736 731	424	313	218	954
1981	2130	1329 1399	731 733	421 422	309	218	949
1982 p	2014	1279	736	422 424	311	195	928
h	2014	1217	730	444	312	174	910

(see footnotes on the next page.)

TABLE 15-GOVERNMENT RECEIPTS, SELECTED YEARS 1929-1982

(Continued from previous page.)

p--Preliminary.

¹National Income and Product Accounts.

²The National Income and Product Accounts do not report state and local government data separately. The state-local receipts totals (National Income Accounts) were allocated between levels of government on the basis of ratios computed from data reported by the U.S. Bureau of the Census in the annual governmental finance series.

3Based on the GNP Implicit Price Deflator. For 1950-1981 GNP deflators, see Bureau of Economic Analysis, Survey of Current Business, October 1982, page 43. For prior years, see the October 1978 issue of Survey of Current Business, page 54.

Sources: ACIR staff computations based on U.S. Department of Commerce,
Bureau of Economic Analysis, The National Income and Product
Accounts of the United States, 1929-76, Statistical Tables and
Survey of Current Business, [monthly]; U.S. Bureau of the Census,
Governmental Finances, [annually]; Budget of the United States
Government, [annually]; unpublished budget data; Economic Report
of the President, February 1982; ACIR staff estimates.

Column C		Budget			Annual Budge				Outstanding	and
		Bunger		301	nus or Deri	cit (-)	······	Intere	st on Debt	710
	(1)	(2)	(2)	(4)	(5)	(6)	1 (7)	(0)		Ne t
Year Receipts Outlays Sanount Secripts Outlays Debt Of GNP Fed. Debt Outlays		(2)	(3)	(4)				Debt	Interest	Paid as a
1929 \$3.9 \$3.1 \$0.7 \$17.9\$ 22.6\$ \$16.9\$ \$16.3\$ \$n.a. \$n.a.\$ 1930 \$4.1 \$3.3 \$0.7 \$17.1 \$21.2\$ \$16.2 \$16.7 \$n.a. \$n.a.\$ 1931 \$3.1 \$3.6 \$-0.5 \$16.1 \$13.9 \$16.8 \$20.1 \$n.a. \$n.a.\$ 1932 \$1.9 \$4.7 \$-2.7 \$142.1 \$57.4 \$19.5 \$29.0 \$n.a. \$n.a.\$ 1933 \$2.0 \$4.6 \$-2.6 \$130.0 \$56.5 \$22.5 \$39.4 \$n.a. \$n.a.\$ 1933 \$2.0 \$4.6 \$-3.6 \$120.0 \$56.5 \$22.5 \$39.4 \$n.a. \$n.a.\$ 1934 \$3.0 \$6.6 \$-3.6 \$120.0 \$56.5 \$27.1 \$44.7 \$n.a. \$n.a.\$ 1935 \$3.7 \$6.5 \$-2.8 \$75.7 \$45.1 \$28.7 \$41.7 \$n.a. \$n.a.\$ 1935 \$3.7 \$6.5 \$-2.8 \$75.7 \$45.1 \$28.7 \$41.7 \$n.a. \$n.a.\$ 1936 \$4.0 \$8.4 \$-4.4 \$110.0 \$22.4 \$33.8 \$43.6 \$n.a. \$n.a.\$ 1937 \$5.0 \$7.7 \$-2.8 \$56.0 \$36.4 \$30.8 \$42.0 \$n.a. \$n.a.\$ 1938 \$5.6 \$6.8 \$-3.9 \$78.4 \$41.7 \$n.a. \$n.a.\$ 1939 \$5.0 \$7.7 \$-2.8 \$56.0 \$36.4 \$40.4 \$42.0 \$n.a. \$n.a.\$ 1940 \$4.6 \$8.5 \$-3.9 \$78.4 \$44.3 \$40.4 \$46.0 \$n.a. \$n.a.\$ 1940 \$4.6 \$8.5 \$-3.1 \$88.1 \$40.4 \$46.0 \$n.a. \$n.a.\$ 1941 \$8.6 \$13.6 \$-3.0 \$84.1 \$36.8 \$49.0 \$45.6 \$n.a. \$n.a.\$ 1942 \$44.4 \$32.6 \$49.0 \$45.6 \$n.a. \$n.a.\$ 1943 \$23.6 \$78.5 \$-54.9 \$222.6 \$69.9 \$136.7 \$78.0 \$n.a. \$n.a.\$ 1944 \$44.3 \$91.3 \$-47.0 \$106.1 \$51.5 \$201.0 \$100.0 \$n.a. \$n.a.\$ 1945 \$45.2 \$92.7 \$-47.5 \$105.1 \$51.5 \$201.0 \$100.0 \$n.a. \$n.a.\$ 1946 \$39.3 \$55.2 \$-15.9 \$40.5 \$28.8 \$269.4 \$127.7 \$n.a. \$n.a.\$ 1947 \$38.4 \$36.5 \$3.9 \$10.2 \$11.3 \$258.3 \$116.8 \$n.a. \$n.a.\$ 1949 \$39.4 \$38.8 \$0.6 \$1.5 \$1.5 \$22.8 \$97.8 \$n.a. \$n.a.\$ 1955 \$65.5 \$68.5 \$-3.0 \$46.6 \$4.4 \$22.5 \$17.7 \$n.a. \$n.a.\$ 1950 \$39.5 \$42.6 \$-3.1 \$7.8 \$7.3 \$22.4 \$99.9 \$136.7 \$78.0 \$n.a. \$n.a.\$ 1951 \$51.6 \$45.5 \$61.1 \$11.8 \$13.4 \$255.2 \$82.8 \$n.a. \$n.a.\$ 1951 \$51.6 \$45.5 \$61.1 \$11.8 \$13.4 \$255.2 \$82.8 \$n.a. \$n.a.\$ 1953 \$69.6 \$76.1 \$6.5 \$9.3 \$8.5 \$266.1 \$74.6 \$n.a. \$n.a.\$ 1954 \$99.7 \$70.9 \$-1.2 \$1.7 \$17.7 \$27.3 \$22.4 \$17.7 \$n.a. \$n.a.\$ 1955 \$65.5 \$68.5 \$-3.0 \$4.6 \$4.4 \$27.4 \$71.7 \$n.a. \$n.a.\$ 1959 \$79.2 \$21.1 \$-1.7 \$1.7 \$1.7 \$1.7 \$1.7 \$1.7 \$1.0 \$1.1 \$1.9 \$1.9 \$1.9 \$1.9 \$1.9 \$1.9 \$1.9		D/	0.41	1.			l l			
1930 4.1 3.3 0.7 17.1 21.2 16.2 16.7 n.a. n.a. 1931 3.1 3.6 -0.5 16.1 13.9 16.8 20.1 n.a. n.a. n.a. 1932 1.9 4.7 -2.7 142.1 57.4 19.5 29.0 n.a. n.a. n.a. 1933 2.0 4.6 -2.6 130.0 56.5 22.5 39.4 n.a. n.a. n.a. 1934 3.0 6.6 -3.6 120.0 56.5 27.1 44.7 n.a. n.a. n.a. 1935 3.7 6.5 -2.8 75.7 43.1 28.7 41.7 n.a. n.a. n.a. 1936 4.0 8.4 -4.4 110.0 52.4 33.8 43.6 n.a. n.a. n.a. 1938 5.0 6.8 -1.2 21.4 17.6 37.2 42.3 n.a. n.a. n.a. 1939 5.0 8.8 -3.9 78.0 44.3 40.4 46.0 n.a. n.a. n.a. 1940 6.4 9.5 -3.1 48.4 32.6 43.0 45.1 n.a. n.a. n.a. 1940 6.4 9.5 -3.1 48.4 32.6 43.0 45.1 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 59.3 36.8 49.0 43.6 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 59.3 77.4 51.1 n.a. n.a. n.a. 1944 44.2 21.6 79.5 79.5 15.5 58.1 22.5 28.7 78.0 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 21.7 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 21.7 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 22.3 10.0 100.0 n.a. n.a. n.a. 1944 44.8 22.6 -3.9 39.3 52.7 -47.5 105.5 28.8 29.4 127.8 n.a. n.a. n.a. 1949 39.4 39.4 39.8 10.0 23.8 10.2 11.3 28.8 10.9 28.9 10.9 11.5 10.9 10.9 10.9 10.9 10.9 10.9 10.9 10.9	rear	Kece1pts	Outlays	Amount	Receipts.	Outlays	Debt	of GNP	Fed. Debt	Outlays
1930 4.1 3.3 0.7 17.1 21.2 16.2 16.7 n.a. n.a. 1931 3.1 3.6 -0.5 16.1 13.9 16.8 20.1 n.a. n.a. n.a. 1932 1.9 4.7 -2.7 142.1 57.4 19.5 29.0 n.a. n.a. n.a. 1933 2.0 4.6 -2.6 130.0 56.5 22.5 39.4 n.a. n.a. n.a. 1934 3.0 6.6 -3.6 120.0 56.5 27.1 44.7 n.a. n.a. n.a. 1935 3.7 6.5 -2.8 75.7 43.1 28.7 41.7 n.a. n.a. n.a. 1936 4.0 8.4 -4.4 110.0 52.4 33.8 43.6 n.a. n.a. n.a. 1938 5.0 6.8 -1.2 21.4 17.6 37.2 42.3 n.a. n.a. n.a. 1939 5.0 8.8 -3.9 78.0 44.3 40.4 46.0 n.a. n.a. n.a. 1940 6.4 9.5 -3.1 48.4 32.6 43.0 45.1 n.a. n.a. n.a. 1940 6.4 9.5 -3.1 48.4 32.6 43.0 45.1 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 59.3 36.8 49.0 43.6 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 59.3 77.4 51.1 n.a. n.a. n.a. 1944 44.2 21.6 79.5 79.5 15.5 58.1 22.5 28.7 78.0 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 21.7 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 21.7 n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 39.1 -7.0 106.1 51.5 21.2 22.8 n.a. n.a. n.a. n.a. 1944 44.4 29.1 -7.0 106.1 51.5 22.3 10.0 100.0 n.a. n.a. n.a. 1944 44.8 22.6 -3.9 39.3 52.7 -47.5 105.5 28.8 29.4 127.8 n.a. n.a. n.a. 1949 39.4 39.4 39.8 10.0 23.8 10.2 11.3 28.8 10.9 28.9 10.9 11.5 10.9 10.9 10.9 10.9 10.9 10.9 10.9 10.9	1929	\$3.9	\$3.1	80.7	17 97	22 69	916 9	16 39	~ •	
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1940 6.4 9.5 -3.1 48.4 32.6 43.0 45.1 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 36.8 136.8 49.0 43.5 n.a. n.a. n.a. 1942 14.4 35.1 -20.8 144.4 36.8 136.8 49.0 43.5 n.a. n.a. n.a. n.a. 1943 23.6 78.5 -34.9 232.6 69.9 136.7 78.0 n.a. n.a. n.a. n.a. 1944 44.3 91.3 -47.0 106.1 51.5 201.0 100.0 n.a. n.a. n.a. 1945 45.2 92.7 -47.5 105.1 51.2 258.7 122.4 n.a. n.a. n.a. 1946 39.3 55.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1947 38.4 34.5 3.9 10.2 11.3 258.3 116.8 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 22.0 10.0 0.0 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 252.8 97.8 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1951 51.6 45.5 6.1 11.8 13.4 255.2 82.8 n.a. n.a. n.a. 1952 66.2 67.7 -1.5 2.3 2.2 2.2 29.1 76.5 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1954 69.7 70.9 -1.2 1.7 1.7 271.3 74.1 n.a. n.a. n.a. 1955 65.5 68.5 -3.0 4.6 4.4 274.4 71.7 n.a. n.a. n.a. 1956 74.5 70.5 41.5 5.5 5.8 272.8 66.5 n.a. n.a. n.a. 1957 80.0 76.7 3.2 4.0 4.2 270.5 62.6 n.a. n.a. n.a. 1958 79.6 82.6 -2.9 3.6 3.5 276.3 62.0 5.6 6.8 1999.7 106.8 -71.1 7.1 7.1 6.6 298.2 54.9 6.9 6.9 7.5 196.8 -71.1 7.1 7.1 6.6 298.2 54.9 6.9 6.9 7.5 196.8 -71.1 7.1 7.1 6.6 298.2 54.9 6.9 6.9 7.5 1966 190.9 134.7 -3.8 2.9 2.8 119.9 44.4 97.8 3.4 3.4 3.6 3.5 289.0 56.1 6.7 6.9 7.5 1966 130.9 134.7 -3.8 2.9 2.8 119.9 134.7 -3.8 2.9 2.8 119.9 44.4 97.8 3.4 3.4 3.6 3.5 289.0 56.1 6.7 6.9 7.5 1966 130.9 134.7 -3.8 2.9 2.8 119.9 44.4 97.8 3.4 3.4 3.6 3.5 289.0 56.1 6.7 6.9 7.5 1966 130.9 134.7 -3.8 2.9 2.8 139.9 44.4 97.8 3.4 3.4 3.6 3.5 289.0 56.1 6.7 6.9 7.5 1966 130.9 134.7 -3.8 2.9 2.8 139.9 44.4 9.4 7.0 1972 207.3 230.7 -2.8 1.5 1.4 1.4 1.4 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7		5.6	6.8	-1.2	21.4		37.2	42.3		
1941 8.6 13.6 -5.0 58.1 36.8 49.0 43.6 n.a. n.a. 1942 14.4 35.1 n.a. n.a. 1943 23.6 78.5 -54.9 232.6 69.9 136.7 78.0 n.a. n.a. n.a. 1944 44.3 91.3 -47.0 106.1 51.5 201.0 100.0 n.a. n.a. n.a. 1946 39.3 55.2 -7.5 1.5.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1946 39.3 355.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1946 39.3 355.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1948 41.8 29.8 12.0 28.7 40.3 252.3 102.6 n.a. n.a. n.a. 1948 41.8 29.8 12.0 28.7 40.3 252.3 102.6 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1951 51.6 45.5 61. 11.8 13.4 255.2 82.8 94.6 n.a. n.a. n.a. 1952 66.2 67.7 -1.5 2.3 2.2 259.1 76.5 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1954 69.7 70.9 -1.2 1.7 1.7 271.3 74.1 n.a. n.a. n.a. 1955 65.5 68.5 -3.0 4.6 4.4 274.4 71.7 n.a. n.a. n.a. 1957 80.0 76.7 3.2 4.0 4.2 270.5 62.6 n.a. n.a. n.a. 1959 97.9 2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 97.9 2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 97.9 2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 196.9 97.7 6.9 1964 111.3 -4.8 4.5 4.3 305.9 52.8 7.7 6.9 7.5 1966 111.3 -4.8 4.5 5.5 5.8 272.8 66.5 5.9 6.9 7.5 196.8 -7.1 7.1 7.7 7.7 50.7 8.2 7.7 6.9 7.5 1966 111.3 -4.8 4.5 5.5 5.8 272.8 66.5 1.a. n.a. n.a. 1957 69.9 7.5 196.9 196.9 197.9 192.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 97.9 2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 97.9 2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 196.9 196.9 197.0 198.8 195.7 -2.8 1.5 1.4 370.9 38.7 14.4 7.0 197.0 199.8 198.4 197.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1966 190.9 134.7 -3.8 2.9 2.8 131.9 34.9 9.4 4.9 9.4 7.0 197.0 192.8 195.7 -2.8 1.5 1.4 370.9 38.7 14.4 7.4 7.4 197.1 196.6 190.9 134.7 -3.8 2.9 2.8 131.9 34.9 9.4 4.9 9.4 7.0 197.0 192.8 195.7 -2.8 1.5 1.4 370.9 38.7 14.4 7.4 7.4 197.1 197.1 355.6 4.0 197.1 198.8 199.6 48.8 18.4 -1.6 1.4 1.4 1.4 1.7 1.7 1.3 13.7 3.7 1.2 1.2 7.2 1.9 197.0 192.8 195.7 -2.8 1.5 1.4 370.9 38.7 14.4 7.4 7.4 1.9 197.0 192.8 195.7 -2.8 1.5 1.4 370.9 38.7 14.4 7.4 7.4 1.9 197.0 1	1939	5.0	8.8	-3.9	78.0	44.3	40.4	46.0	n.a.	n.a.
1942 14.4 35.1 -20.8 144.4 59.3 72.4 51.1 n.a. n.a. 1943 23.6 78.5 -54.9 232.6 69.9 136.7 78.0 n.a. n.a. n.a. 1944 44.3 91.3 -47.0 106.1 51.5 201.0 100.0 n.a. n.a. n.a. 1946 33.3 55.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1947 38.4 34.5 3.9 10.2 11.3 258.8 269.4 127.7 n.a. n.a. n.a. 1948 41.8 29.8 12.0 28.7 40.3 252.3 102.6 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 252.8 97.8 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 252.8 97.8 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1951 51.6 45.5 6.1 11.8 13.4 255.2 82.8 n.a. n.a. n.a. 1952 66.2 67.7 -1.5 2.3 2.2 259.1 76.5 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1954 69.7 70.9 -1.2 1.7 1.7 271.3 74.1 n.a. n.a. n.a. 1955 80.7 70.9 -1.2 1.7 1.7 271.3 74.1 n.a. n.a. n.a. 1957 80.0 76.7 3.2 4.0 4.2 270.5 62.6 n.a. n.a. n.a. 1958 79.6 82.6 -2.9 3.6 3.5 276.3 62.0 5.6 6.8 1.1 1.9 1959 79.2 92.1 1-2.9 16.3 14.0 284.7 60.9 5.8 6.3 1960 92.5 92.2 0.3 0.3 0.3 286.3 57.7 6.9 5.8 6.3 1960 92.5 92.2 0.3 0.3 0.3 286.3 57.7 6.9 5.8 6.3 1960 92.5 92.2 0.3 0.3 0.3 286.3 57.7 6.9 5.8 6.3 1960 99.7 106.8 -7.1 7.1 6.6 298.2 54.9 4.9 4.9 4.9 7.0 1964 112.7 118.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1964 112.7 118.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1964 112.7 118.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1967 1979 192.8 183.6 3.2 1.7 1.7 1.7 353.7 39.2 12.7 6.9 1979 192.8 183.6 3.2 1.7 1.7 1.7 353.7 39.2 12.7 6.9 1979 192.8 183.6 3.2 1.7 1.7 353.7 39.2 12.7 6.9 1979 192.8 183.6 3.2 1.7 1.7 353.7 39.2 12.7 6.9 1979 192.8 183.6 3.2 1.7 1.7 353.7 39.2 12.7 6.9 1979 192.8 183.6 3.2 1.7 1.7 1.8 1.8 6.2 2.9 2.8 13.9 3.0 11.4 9.4 9.4 7.0 1979 20.7 320.7 2.2 4.1 13.1 10.1 437.3 39.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 49.9 0.6 6.7 7.3 1977 355.6 400.5 -44.9 12.6 11.2 10.9 40.9 540.0 144.8 7.0 1979 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1997 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1998 1364.5 -6.4 2.2 13.9 544							43.0	45.1	n.a.	n.a.
1943 23.6 78.5 -54.9 232.6 69.9 136.7 78.0 n.a. n.a. n.a. 1944 44.3 91.3 -47.0 106.1 51.5 201.0 100.0 n.a. n.a. n.a. 1946 39.3 55.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1946 39.3 55.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1947 38.4 34.5 3.9 10.2 11.3 258.3 116.8 n.a. n.a. n.a. 1948 41.8 29.8 12.0 28.7 40.3 252.3 102.6 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 252.8 97.8 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1951 51.6 45.5 61.1 11.8 13.4 255.2 82.8 n.a. n.a. n.a. 1952 66.2 67.7 -1.5 2.3 2.2 259.1 76.5 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1954 69.7 70.9 -1.2 1.7 17.7 271.3 74.1 n.a. n.a. n.a. 1955 65.5 68.5 -3.0 4.6 4.4 274.4 71.7 n.a. n.a. n.a. 1955 67.5 68.5 -3.0 4.6 4.4 274.4 71.7 n.a. n.a. n.a. 1957 80.0 76.7 3.2 4.0 4.2 270.5 62.6 n.a. n.a. n.a. 1959 97.9 29.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 79.2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1959 79.2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 196.8 -7.1 7.1 6.6 288.2 54.9 6.9 7.5 1961 94.4 97.8 -3.4 3.6 3.5 276.3 62.0 5.6 6.8 6.3 1966 130.9 134.7 -3.8 2.9 2.8 319.9 44.4 94.4 97.8 -3.4 3.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1963 106.6 111.8 -5.5 5.8 272.8 56.1 6.7 6.9 7.5 1961 94.4 97.8 -3.4 3.6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 1963 106.6 111.3 -25.2 16.5 14.1 37.3 47.9 8.6 7.3 1966 130.9 134.7 -3.8 2.9 2.8 319.9 44.4 94.4 94.7 0.9 1968 118.8 118.4 -1.6 1.4 1.4 317.3 47.9 8.6 7.3 1966 130.9 134.7 -3.8 2.9 2.8 319.9 44.4 94.4 7.9 4.7 0.9 1972 207.3 230.7 -23.4 11.3 10.1 437.9 18.6 7.3 15.5 6.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 68.7 17.3 7.0 1974 263.2 267.9 -4.7 1.8 1.5 1.4 370.9 38.7 11.5 5.6 7.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 30.9 35.1 15.5 6.7 1.9 1979 463.3 491.0 -27.7 6.0 5.6						36.8	49.0	43.6	n.a.	n.a.
1944 44.3 91.3 -47.0 106.1 51.5 201.0 100.0 n.a. n.a. n.a. 1946 45.2 92.7 -47.5 105.1 51.2 258.7 122.4 n.a. n.a. n.a. 1946 33.3 55.2 -15.9 40.5 28.8 269.4 127.7 n.a. n.a. n.a. 1947 38.4 34.5 3.9 10.2 11.3 258.3 116.8 n.a. n.a. n.a. 1948 41.8 29.8 12.0 28.7 40.3 252.3 102.6 n.a. n.a. n.a. 1949 39.4 38.8 0.6 1.5 1.5 252.8 97.8 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1950 39.5 42.6 -3.1 7.8 7.3 257.4 94.6 n.a. n.a. n.a. 1951 51.6 45.5 6.1 11.8 13.4 255.2 82.8 n.a. n.a. n.a. 1952 66.2 67.7 -1.5 2.3 2.2 259.1 76.5 n.a. n.a. n.a. 1953 69.6 76.1 -6.5 9.3 8.5 266.1 74.6 n.a. n.a. n.a. 1954 69.7 70.9 -1.2 1.7 1.7 1.7 271.3 74.1 n.a. n.a. n.a. 1955 65.5 68.5 -3.0 4.6 4.4 274.4 71.7 n.a. n.a. n.a. 1956 74.5 70.5 4.1 5.5 5.8 272.8 66.5 n.a. n.a. n.a. 1957 80.0 76.7 3.2 4.0 4.2 270.5 62.6 n.a. n.a. n.a. 1958 79.6 82.6 -2.9 3.6 3.5 276.3 62.0 5.6 6.8 1969 79.2 92.1 -12.9 16.3 14.0 284.7 60.9 5.8 6.3 1960 92.5 92.2 0.3 0.3 0.3 0.3 286.3 57.7 6.9 7.5 1961 94.4 97.8 -3.4 3.6 3.5 289.0 56.1 6.7 6.9 7.5 1961 11.8 6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 6.5 11.8 11.8 4.5 1.9 1964 11.2 11.8 6 -5.9 5.2 5.0 311.7 50.7 8.2 6.9 6.5 1966 110.9 134.7 -3.8 2.9 2.8 319.9 44.4 9.4 7.0 1966 130.9 134.7 -2.8 1.5 1.4 370.9 38.7 11.5 5.6 6.9 1965 116.8 118.4 -1.6 1.4 1.4 1.4 317.3 47.9 49.4 9.4 7.0 1966 130.9 134.7 -3.8 2.9 2.8 319.9 38.7 14.4 9.4 7.0 1972 207.3 230.7 -23.4 11.3 10.1 437.3 39.1 11.5 5.6 6.7 1973 207.3 230.7 -23.4 11.3 10.1 437.3 39.1 15.5 6.7 1979 463.3 491.0 -27.7 6.0 5.6 83.8 10.9 1979 463.3 491.0 -27.7 6.0 5.6 83.8 10.9 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 833.8 35.4 42.6 8.7 1979 463.3 491.0 -27.7 6.0 5.6 8				1			72.4	51.1	n.a.	n.a.
1945				•		69.9	136.7	78.0	n.a.	n.a.
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100/ont (50 7 0/0 5 100 0 00 c and access										
	1984es	t.659.7	848.5	-188.8		22.3	1606.3			

Note: Data for 1929-1939 are for the administrative budget, and those for 1940-83, for the unified budget. Excludes off-budget federal entity outlays, which began in 1973.

n.a. -- not available. est. -- Estimated.

Sources: ACIR staff compilation and computations. Col. 1-4: Office of Management and Budget, The United States Budget FY 1984, Table 24. Col. 7-8: (1929-70) U.S. Dept. of Commerce, Bureau of Economic Analysis The National Income and Product Accounts of the United States, 1929-74: Statistical Tables, Table 1.1, pp. 2-3, p. 324. For 1971-1984, see Budget, FY 1984, Table 22. Col. 9: (1958-84) OMB, Budget, FY 1984, Table 23.

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TABLE 17--FEDERAL, STATE, AND LOCAL TAXES BY MAJOR SOURCE, 1948 THROUGH 1982 (Millions of Dollars)

	_			Fed	eral					State	
Fiscal Year	Federal, State and Local	Total	Individual Income	Corpora- tion Income	Sales Gross Receipts, and Customs	Death and G1ft	All Other	State and Local	<u>Total</u>	Individual Income	Corpora- tion Income
1948 49	\$51,218 50,358	\$37,876 35,568	\$19,305 15,461	\$9,678 11,196	\$7,650 7,780	\$8 9 0 78 0	\$353 351	\$13,342 14,790	\$6,743 7,376	\$499 593	\$585 641
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586
51	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687
52	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838
53	83.704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810
54	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
56	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890
57	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984
58	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018
59	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001
1 9 60	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180
61	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266
62	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308
63	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505
64	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
66	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038
67	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227
68	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518
69	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
1 9 73	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
1982est.**	672,342	403,942	298,111	49,207	44,633	7,991	4,000	268,400	162,192	45,373	13,972

^{*}SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1981, the federal government trust funds received \$171.2 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 \$53.4 billion. See citations below and on next page for sources.

^{**}Source of Federal Government estimates: Department of the Treasury, <u>Treasury Bulletin</u>, Table FFO-2, Nov. 1982; State and Local Government estimates: ACIR staff estimates based upon Bureau of the Census, <u>Quarterly Estimates of State and Local Tax Revenue</u> [April-June 1982], October 1982.

TABLE 17--FEDERAL, STATE, AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1982 (cont'd)
(Millions of Dollars)

		State	e (cont'd) Motor					Local			Exhibi
Fiscal Year	General Sales and Gross Receipts	Selected Sales and Gross Receipts	Vehicle and Operators	Death and Gift	All Other	<u>Total</u>	Property	General & Selective Sales and Gross Receipts	Indi- vidual Income	All Other	Gross Nationa Product (in billion
1948	\$1,478	\$2,564	\$593	\$180	\$844	\$6,599	\$5,850	\$400	\$44	\$305	\$245.
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346	261.
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394	264.
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422	312.
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473	338.
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530	360.
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576	363.
1955	2,637	4,227	1,184	249	1,469	11,886	10.323	779	143	641	381.
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657	410
57	3,373	5,063	1,368	338	1.842	14,286	12,385	1,031	191	679	433.
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653	
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734	441. 471.
1 9 60	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692	498.
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744	
62	5,111	6,927	1,667	516	2,304	20,993	18,414				509.
63	5,539	7,314	1,780	595	•	•		1,456	309	815	545.
64	6,084	7,873	1,780	658	2,428 2,601	21,897 23,542	19,145 20,519	1,574 1,806	311 376	867 841	577. 616.
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	422	907	(50
66	7,873	9,171	2,236	808	2,966	27,361	23,836		433	807	658.
67	8,923	9,652	•					2,041	472	1,012	722.4
68	10,441	•	2,311	795	3,109	29,074	25,186	1,956	916	1,016	773.
69	12,441	10,538 11,607	2,485 2,685	872 996	3,315 3,492	31,171 34,781	26,835 29,692	1,932 2,470	1,077	1,327	830.0
			•		·			2,470	1,381	1,239	904.2
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173	960.
1971	15,478	14,092	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298	1,019.8
1972	17,619	15,631	3,340	1,294	4,574	49,739	41,620	4,268	2,230	1,621	1,111.8
1 9 73	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731	1,238.4
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108	1,361.2
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166	1,452.3
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390	1,624.3
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552	1,784.8
1978	35,280	22,990	4,836	1.842	8,470	80,381	64,058	9,326	4,071	2,926	2,026.5
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	4,309	-	2,290.5
1981	46,412	26,339	5,695	2.229	14.025	94,776	72,020	13,220		3,718	2,519.2
1982 est.*	50,315	27,600	6,076	2,300	16,556	106,208	80,600	13,220	5,531 5,600	4,005 6,008	2,785.4 3,000.4

 $^{^{\}mathrm{l}}$ Includes minor amounts of corporation income taxes.

 $^{^2\}mathrm{GNP}$ for fiscal years ending June 30, the date which most states complete their fiscal year.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, Governmental Finance in [year]; State Tax Collections in [year]; State Finances in [year]; Quarterly Summary of State and Local Tax Revenue, June 1982; U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, May 1982; ACIR staff estimates, August 1982.

TABLE 18.1--TAX REVENUE1 BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1981

1. Amount (In Millions)

					Sta	te and Loc	al Governm	ents		
	Total						Local G	overnments	· · · · · · · · · · · · · · · · · · ·	
iscal Year	Federal, State and Local	Federal Government	Total (State-Local)	State Govern- ments	Total	Munici- palities	Counties	School Districts	Town- ships	Special District
				Total T	axes					
L957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
L962	123,816	82,262	41,554	20,561	20,993	7,934	4,149	7,320	1,145	445
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
1980	574,244	350,781	223,463	137,075	86,387	31,256	18,813	29,273	4,952	2,094 2,585
1981	650,2281	405,7141	244,5141	149,738	94,776	34,105	20,667	32,271 not availab	5,150	
1982 est.	672,342	403,942	268,400	162,192	100,200			HOC AVAITAD	16	
				Property	Taxes					
1957	12,864		12,864	479	12,385	4,297	2,613	4,448	743	283
1962	19,054		19,054	640	18,414	5,807	3,879	7,216	1,068	445
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
1980	68,499		68,499	2,892	65,607	16,859	14,300	28,140	4,459	1,849 2,079
1981	74,969		74,969	2,949	72,020 80,600	18,278	15,798	31,021 not availab	4,844	-
1982 est.	83,824		83,824	3,224	80,800			HOC AVAITAD	16	
		•	Sales, (Cross Rece	ipts, and	Customs				
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	
1962	26 ,9 22	13,428	13,494	12,038	1,456	1,303	125	3	24	
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		1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1980	111,961	32,034	79,927	67,855	12,072	8,208	3,081	373	204	205
1981 1982 est.	134,532 136,548	48,561 44,633	85,971 91,915	72,751 77,915	13,220 14,000	8,956		392 not availab	10 le	461
				Income	Taxes					
1957	59,525	56,787	2,738	2,547	191	181		7	3	
1962	70,438	66,094	4,344	4,036	309	259	6	40	4	
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	
1980	364,070	308,669	55,401	50,410	4,990				109	
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	
1982 est.	412,263	347,318	64,945	59,345	5,600			not availab	le	
				All Othe	r Taxes					
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	
1962	7,402	2,740	4,662	3,847	815		140	60	50	
1967	10,188	3,818	6,370	5,353	1,016		176		64	
1972	16,301	6,729	9,572	7,951	1,621	1,001	360		93	
1977	23,393	9,045	14,348	11,796	2,553				125	20
1979	25,963	8,700	17,263	13,999	3,264				178	21
1980 1981	29,714 33,470	10,078 10,465	19,636 23,005	15,917 19,000	3,720 4,005		856 870		180 173	40 45
	334/11									

Ifigures above exclude charges, utility, liquor store revenues as well as social insurance taxes and contributions. In 1981, the federal government trust funds received \$171.2 billion in social insurance taxes and contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Ketirement, Unemployment Insurance, Federal Supplementary Medical and Employees Retirement) while state and local government trust funds received \$53.4 billion. Charges and miscellaneous general revenue amounted to \$170.6 billion for all governments in 1981.

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

TABLE 18.2 -- TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1982

2. Percentage Distribution, By Level of Government

					Sta	te and Loc	al Governs	ents		
	Total Federal,			State			Local (Sovernments	<u></u>	
Fiscal Year	State and Local	Fede ral Government	Total (State-Local)	Gove m-	<u>Total</u>	Munici- palities	Counties	School Districts	Town- ships	Special Districts
				Total Tax	tes					
1957	100.0	70.8	29.2	14.7	14.5	6.0	2.8	4.6	0.8	0.3
1962	100.0	66.4	33.6	16.6	17.0	6.0 6.4	3.4	4.6 5.9	0.9	0.4
1967	100.0	65.4	34.6	18.1	16.5	6.0	2 2	6.1	0.8	0.3
1972	100.0	58.4	41.6 41.9	22.7	18.9	6.5	3.2 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 5.4 5.1	1.0	0.4
1979	100.0	60.8 61.1	39.2 38.9	23.8	15.4 15.0	5.5	3.2	5.4	0.9	0.4
1980	100.0	61.1	38.9	23.8	15.0	5.4	3.3 3.2	5.1	0.9	0.4
1981	100.0	62.4 60.1	37.6 39.9			5.2	3.2	5.0	0.8	0.4
1982 est.	100.0	60.1	39.9	24.1 Property 1	15.8			not availabl	le	
1957	100.0		100.0	3.7 3.4	96.3 96.6	33.4	20.3	34.6 37.9	5.8	2.2
1962	100.0		100.0	3.4	96.6	30.5	20.4	37.9	5.6	2.3
1967	100.0		100.0	3.3 2.9	96.7 97.1	28.2	20.2 20.1	40.8	5.2	2.3
1972	100.0			2.9	97.1		20.1	43.3	6.0	2.1
1977	100.0		100.0	3.6	96.4 96.2	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
1980	100.0		100.0	4.2	95.8 96.1	24.6 24.4	20.9	41.1	6.5	2.7
1981	100.0					24.4	21.1	40.8 43.3 42.3 42.0 41.1 41.4	6.5	2.8
1982 est.	100.0		100.0 Sales, Gro	3.8 ss Receint	96.2			not availabl	le	
1057	100.0	** •								
1957	100.0	54.0	46.0	41.0 44.7	5.0	4.5	0.4 0.5	*	0.1	
1962 1967	100.0	49.9	50.1			4.8	0.5	*	0.1	
1972	100.0 100.0	43.5	56.1	51.5	5.4 7.4 9.9	4.5	0.7	0.1 0.1 0.3 0.3	0.1	0.1 0.2 0.2
1977	100.0	34.9 27.7	65.1 72.3	57.7	7.4	5.5	1.6	0.1	0.1	0.1
1979	100.0	26.5	72.3 73.5	62.5 63.1		0.9 7.2	2.4	0.3	0.2	0.2
1980	100.0	26.5 28.6	73.5 71.4	60.6	10.0	7.2 7.3	2+0	0.3	0.2	0.2
1981		36.1	63 0	54.1	9.8	6.7	2.5	0.3 0.3	0.2 *	0.2 0.3
1982 est.	100.0	36.1 32.7	63.9 67.3	57.1	10.2		~~~~~	not availabl	^ A	0.3
			****	Income T				HOL BYALLADI		
1957	100.0	95.4	4.6	4.3	0.3	0.3		*	*	
1962	100.0	93.8	6.2	4.3 5.7	0.4	0.4		0.1	*	
1967	100.0	92.2	7.8	6.9	0.9	0.8	*	0.1	*	→ -
1972	100.0	86.6	13.4		1.5	1.3	0.1		*	
1977	100.0	84.6	15.4	13.9	1.5	1.2	0.2	0.1 0.1	*	
1979	100.0	85.2	14.8	13.5	1.3	1.1	0.2	0.1	*	
1980	100.0	84.8	15.2	13.8	1.4	1.1	0.2	0.1	*	
1981	100.0	85.1	14.9	13.5	1.4	1.1		0.1	*	
1982 est.	100.0	84.2	15.8	14.4	1.4			not availabl		
				All Other	Taxes					
1957	100.0	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	
1962	100.0	37.0	63.0	52.0	11.0	7.6	1.9	0.8	0.7	
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
1980	100.0	33.9	66.1	53.6	12.5	7.2	2.9	1.7	0.6	0.1
1981	100.0	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982 est.	100.0	30.2	69.8	54.7	15.1			not availabl	e	

^{*}Less than 0.05 percent.

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

TABLE 18.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1982

3. Percentage Distribution, By Type of Tax

					Sta	te and Loc	al Governme	ents		
Fiscal	Total Federal, State	Fede ral	Total	State Govern-	<u></u>	Munici-	Local G	School	Town-	Special
Year	and Local	Government	(State-Local)	ments	Total	palities	Counties	Districts	ships	Districts
				Total Ta	xes					
1957	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1962	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
L967	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
.972	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
977	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0 100.0	100.0 100.0
979	100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0	100.0
980 981	100.0 100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
981 982	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
				Property T	axes					
957	13.0		44.6	3.3	86.7	72.7	93.7	98.6	93.6	100.0
962	15.4		45.9	3.1	87.7	73.2	93.5	98.6	93.3	100.0
967	14.8		42.7	2.7	86.6	70.0	92.1	98.4	92.8	100.0
972	16.3		39.1	2.1	83.7	64.3	85.6	98.1	93.5	94.9
977	14.9		35.5	2.2	80.5	60.0	81.2	97.5	91.7	91.2
979	12.4		31.6 30.7	2.0 2.1	77.5 75.9	55.8	77.1	96.7	90.7 90.0	89.6 88.3
980 981	11.9 11.5		30.7	2.0	76.0	53.9 53.6	76.0 76.4	96.1 96.1	94.1	80.4
982 est.			31.2	2.1	75.9			not availab		
			Sales, Gro	ss Receipt		ustoms				
.957	20.9	15.9	32.9	58.1	7.2	15.8	2.8	0.1	2.1	,
962	21.7	16.3	32.5	58.5	6.9	16.4	3.0	*	2.1	
967	20.6	13.7	33.7	58.2	6.7	15.7	4.5	0.2	2.3	
9 72	21.9	13.1	34.2	55.5	8.6	18.8	8.9	0.4	2.2	5.1
977	20.0	9.5	34.5	51.8	11.1	22.3	12.4	0.9	3.4	7.6
979	19.3	8.4	36.1	51.0	13.1	25.4	15.3	1.2	3.8	9.3
980	19.5	9.1	35.8	49.5	14.0	26.3	16.4	1.3	4.1	9.8
981 982 est.	20.7 20.3	12.0 11.0	35.2 34.2	48.6 48.0	13.9 13.2	26.3	16.5	1.2 not availab	0.2 le	17.8
				Income Ta						
957	60.4	81.3	9.5	17.5	1.3	3.1		0.2	0.4	
962	56.9	80.3	10.5	19.6	1.5	3.3	0.1	0.5	0.3	
967	58.8	83.0	13.2	22.4	3.2	7.8	0.3	0.7	0.6	
72	55.6	82.5	17.9	29.1	4.5	11.1	1.9	0.7	0.9	
977	59.6	86.8	21.8	34.3	5.0	11.9	2.4	0.7	1.8	
979	63.4	88.9	23.9	35.8	5.3	12.2	3.0	0.8	1.8	
980	63.4	88.0	24.8	36.8	5.8	12.9	3.1	0.9	2.2	
981	62.6	85.5	24.8	36.8	5.8	13.3	2.9	0.9	2.4	
982 est.	61.3	86.0	24.2	36.6	5.3			not availab	le	
				All Other						
957	5.7	2.7	13.0	21.1	4.8	8.4	3.6	1.2	3.9	
962	6.0	3.3	11.2	18.7	3.9	7.1	3.4	8.0	4.4	
967 972	5.8	3.3	10.4	16.8	3.5	6.6	3.1	0.8	4.4	
972 977	6.2 5.6	4.4 3.7	8.7 8.2	13.3 11.7	3.3 3.4	5.9 5.9	3.6 3.9	0.9 1.0	3.4 3.1	 1 1
979	5.0	2.7	8.4	11.7	4.0	6.6	4.6	1.3	3.7	1.1 1.1
980	5.2	2.9	8.8	11.6	4.3	6.9	4.6	1.7	3.6	1.9
981	5.2	2.5	9.3	12.6	4.3	6.8	4.2	1.8	3.3	1.8
982 est.		3.0	10.3	13.4	5.7			not availab.		

^{*}Less than 0.05 percent.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], see previous tables.

TABLE 19--FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1982

à

				1070	1076	107/	1072	1070	1040	1044	1066	1054	1948
Item	1982 (est.)	1981	1980	1978	1976	<u>1974</u>	1972	<u>1970</u>	1968	<u>1966</u>	<u>1964</u>	1956	1740
By Level of Government													
Federal, State & Local	21.95	22.13	22.49	22.72	22.05	23.13	23.69	24.25	22.30	22.25	22.40	22.29	20.83
Federal	13.19	13.81	13.64	13.16	12.40	13.53	13.83	15.21	14.16	14.41	14.68	15.87	15.40
State & Local	8.76	8.32	8.85	9.56	9.65	9.60	9.86	9.04	8.15	7.84	7.75	6.42	5.43
State	5.30	5.10	5.43	5 - 59	5.50	5.45	5.38	5.00	4 - 38	4.07	3.93	3.26	2.74
Loca1	3.47	3.23	3.41	3.97	4.16	4.15	4.47	4.04	3.75	3.79	3.82	3.16	2.68
By Type of Tax, By Government:													
Federal													
Individual Income	9.73	9.72	9.51	8.68	8.10	8.74	8.52	9.42	8.28	7.68	7.90	7.83	7.85
Corporation Income	1.61	2.08	2.52	2.87	2.55	2.84	2.89	3.42	3.45	4.16	3.81	5.08	3.94
Sales, Gross Receipts												_	
and Customs	1.46	1.65	1.22	1.22	1.34	1.51	1.81	1.91	1.96	2.03	2.40	2.55	3.11
Death & Gift	• 26	.23	- 25	• 25	•32	• 37	. 49	. 38	• 37	.42	. 39	. 28	.36
All Other	•13	.13	•15	•14	•09	•07	•12	•09	.10	.12	.19	.13	.14
State				1									
Individual Income	1.48	1.39	1.47	1.44	1.32	1.25	1.17	.96	.75	. 59	.55	.33	.20
Corporation Income General Sales & Gross	-46	•48	•53	•53	•45	.44	.40	. 39	.30	. 28	. 27	.22	•24
Receipts	1.64	1.58	1.71	1.74	1.68	1.66	1.58	1.48	1.26	1.09	.99	.74	.60
Selective Sales &													
Gross Receipts	•90	•90	.97	1.13	1.23	1.32	1.41	1.36	1.27	1.27	1.28	1.16	1.04
Motor Vehicle & Opera-							••				21	22	
tors Licenses	•20	.19	.21	.24	•27	-28	.30	.28	.30	.31	.31	.32	.24
Death & Gift	- 08	•08	•08	•09	•09	•10	.12	.10	.11 .40	.11	.11 .42	.41	.34
All Other	-54	.48	•45	.42	•45	-40	.41	,42	-40	.41	.42	.41	. 34
Local													
Property	2.63	2.45	2.62	3.16	3.38	3.41	3.74	3,43	3.23	3.30	3.33	2.75	2.38
Sales & Gross Receipts		•45	• 47	-46	.44	.41	. 38	.32	•23	. 28	. 29	.22	.16
Individual Income 1/	.18	-19	-18	.20	.19	.18	.20	-17	.13	•07	.06	.04	.0:
All Other	•20	•14	-14	•14	•15	•15	.15	.12	•16	.14	.14	.16	.12

SPECIAL NOTE: These figures excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue. In FY 1981, the federal government trust funds received \$171.2b. 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 \$53.4b. If these taxes were added in calculating the figures cited above, the federal, state and local taxes as a percentage of GNP would have been 29.78%; federal only--19.64%; state and local--10.14%. Charges and miscel-laneous revenues amounted to \$170.6b. for all governments in 1981--5.8% of GNP.

Source: ACIR staff computations based on U.S. Department of Commerce, U.S. Bureau of the Census, Governmental Finances in [year]; Bureau of Economic Analysis, Survey of Current Business, [monthly].

^{1/}Includes minor amounts of corporation income taxes.

TABLE 20--AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE, AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1981

		· 					
Item	1980-1981	1978-1981	1973-1978	1968-1973	1963-1968	1958-1963	1953-1958
By Level of Government:							
Federal, State & Local	13.2	11.6	10.3	9.1	7.2	5.9	3.3
Federal	15.7	13.9	10.7	7.0	6.3	5.0	1.6
State & Local	9.4	8.1	9.8	12.4	9.0	7.7	7.8
State	9.2	9.8	10.7	13.3	10.5	8.2	7.2
Local	9.7	4.2	8.7	11.2	7.3	7.2	8.3
By Type of Tax, by Governmen	<u>t</u> :						
<u>Federal</u>							
Individual Income	17.0	16.4	11.9	8.5	7.6	6.5	3.1
Corporation Income	(-5.4)	0.7	(10.6)	4.8	5.8	1.5	(-1.1)
Sales, Gross Receipts &							
Customs	51.6	24.0	5.2	3.9	2.7	4.7	1.7
Death & Gift All Other	6.2	8.7	1.5	10.0	7.1	9.2	9.6
All Other	(-0.3)	9.0	(23.4)	3.4	(-7,6)	18.1	1.3
State							
Individual Income	10.3	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	6.2	9.6	14.6	16.6	10.8	8.1	4.7
General Sales & Gross Receip	ts 7.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales & Gross							
Receipts	6.7	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle & Operators							
Licenses Death & Gift	6.9	5.6 6.6	5.9	7.9	6.9	4.7	8.3
All Other	9.5 22.5	18.3	5.2 11.7	10.4 8.0	7.9	11.1	9.6
THE CENTER	22.5	10.3	11.7	0.17	6.4	5.7	5.7
Local							
Property	9.8	4.0	7.8	10.4	7.0	7.2	8.4
Sales & Gross Receipts	9.5	12.3	13.6	20.6	4.2	7.8	8.5
Individual Income!	10.8	10.8	11.1	17.4	28.2	7.7	17.6
All Other	7.7	11.0	11.1	5.5	8.9	5.8	4.3
Exhibits:							
Gross National Product2	11.6	10.7	10.6	8.6	7.9	5.8	4.1
GNP Implicit Price Deflator	9.4	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index ³	10.4	11.7	8.0	5.0	2.6	1.2	1.6

l Includes minor amounts of corporation income taxes.

Source: ACIR staff computations, based on Table 17.

²Based on current dollar figures.

³¹⁹⁷²⁻⁷³ consumer expenditure weights.

TABLE 21--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (JANUARY 1, 1983)

	L	State	e Imposed La	lmits on L	ocal Governmen	t a		ŀ
States	Overall ¹ / Property Tax Rate Limit	Specific1/ Property Tax Rate Limit	Property Tax Levy Limit	General Revenue Limit	General Expenditure Limit	Limits on Assessment Increases	Full Disclosure	Limits on State Government
Total	14	29	20	5	8	6	10	20
Alabama Alaska Arizona Arkansas	CMS*** CMS** CMS***	CMS*	CM** CM*** CMS***2/		CMS***	CMS***		Const.***
California	CMS***		5.1.0 <u>2</u> ,		CMS***	CMS***		Const.***
Colorado Connecticut		CS*	CM*		S**		CMS***	Stat.**
Delaware Dist. of Col.		CS**	C***2/					Const.***
lorida		CMS*	CMS***				CMS**	
Georgia Navaii		5*						
Idaho Illinois Indiana	CMS***	CMS*	CMS***				C**	Const.*** Stat.***
lowa		avet	CMS***					
ansas entucky	CMS*	CMS* CM*	CM**		S** S**	CMS**		
ouisiana aine	CH3"	CMS**	CMS***2/				CMS***	Stat.***
aryland assachusetts	CMS***		CMS***			CM**	CM**	
ichigan innesota ississippi	CS*	M* CMS** CMS*	CMS***	CM**	S**		CMS***	Const.**
issouri ontana ebraska evada ew Hampshire	CMS*	CMS* CMS* CMS*		CMS*** CMS*** CM**			CMS**	Const.*** Stat.*** Stat.***
ew Jersey ew Mexico ew York orth Carolina	CMS*	CMS** CMS* CM**	C** CMS***		MS**	CMS**		Stat.**
orth Dakota			CMS***					
nio Clahoma Tegon	CMS*	CMS*	CMS**			Ovotat.		
ennsylvania node Island		CMS*	4			CMS***		Stat.*** Stat.**
uth Carolina uth Dakota		CMS*	<u>3</u> /					Stat.***
nnessee xas ah		CMS** CMS*					CMS*** CMS***	Const.*** Const.*** Stat.***
rmont rginia shington	Mc++	ougs.*					CM**	
	CMS**	CMS** CMS* CMS* CMS*	CMS**	S**	S**			Stat.**

^{1/} Overall limits refer to limits on the aggregate tax rate of all local government. Specific rate limits refer to limits on individual types of local governments or limits on narrowly defined services (excluding debt).
2/ Limits follow reassessment.
3/ Limit followed transition to a classified property tax.

TABLE 22.1--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1981

1. Tax Revenue as a Percent of Personal Income.

State and								Average I	
Region	1981	1980	1978	1975	1965	1953	1978-81	1965-78	1953-65
United States1/	11.29	11.57	12.75	12.29	10.45	7.58	<u>-4</u> .0	1.5	2.7
New England	11.82	12.35	13.49	12.79	9.97	7.90	-4.3	2.4	2.0
Connecticut	10.20	10.55	11.64	10.82	9.08	6.06	-4.3	1.9	3.4
Maine	11.89	12.50	13.29	12.59	10.98	8.95	-3.6	1.5	1.7
Massachusetts	13.28	13.90	15.11	14.20	10.21	8.77	-4.2	3.1	1.3
New Hampshire	8 • 68	9.20	10.51	10.75	9.51	8.28	-6.2	0.8	1.2
Rhode Island	11.53	11.89	12.52	11.94	10.19 12.72	7.02 9.62	-2.7 -4.6	1.6 1.0	3.2 2.4
Vermont Mideastl/	13.11	12.73	14.48	13.94	10.54	7.46	-3.3	2.5	2.9
Delaware	10.84	11.60	12.28	11.66	8.98	4.21	-4.1	2.4	6.5
Dist. of Col.	14.69	13.57	13.63	10.67	8.09	5.90	2.5	4.1	2.7
Maryland	11.24	12.03	13.02	12.26	9.34	6.33	-4.8	2.6	3.3
New Jersey	11.21	11.72	12.42	11.59	9.07	6.59	-3.4	2.4	2.7
New York	15.84	16.34	17.19	16.65	11.87	8.79	-2.7	2.9	2.5
Pennsylvania	10.92	11.56	12.25	11.68	9.47	6.17	-3.8	2.0	3.6
Great Lakes	10.59	10.66	11.60	11.35	9.73	6.78	-3.0	1.4	3.1
Illinois	11.05	11.25	11.80	11.73	8.89	6.37	-2.2	2.2	2.8
Indiana	9.23	8.82	10.29	11.15	10.24	7.08	-3.6	0.0	3.1
Michigan	11.57	11.50	12.67	11.66	10.67	7.31	-3.0	1.3	3.2
Ohio	9.20	9.35	9.93	9.69	8.64	5.87	-2.5 -4.7	1.1 0.9	3.3
Wisconsin	12.24	10.80	14.16	13.83	12.55	8.91	-4.7 -3.9	0.6	2.9
Plains Iowa	11.08	11.07	11.62	12.14	11.63	9.22	-1.6	0.0	2.0
Kansas	10.03	10.00	11.29	10.86	11.70	8.71	-3 . 9	-0.3	2.5
Minnesota	12.00	12.74	14.16	13.94	12.72	9.38	-5.4	0.8	2.6
Missouri	8.77	9.30	9.94	10.35	8.74	6.14	-4.1	1.0	3.0
Nebraska	10.37	11.06	12.15	10.96	9.34	7.69	-5.1	2.0	1.6
North Dakota	11.24	10.22	11.63	10.95	11.77	11.27	-1.1	-0.1	0.4
South Dakota	10.85	10.59	11.48	11.60	12.60		-1.9	-0.7	1.3
Southeast	10.12	10.31	11.01	10.70	10.04	7.86	-2.8	0.7	2.1
Alabama	9.85	9.64	10.21	9.94	9.74	7.00	-1.2	0.4	2.8
Arkansas	9.32	9.87	10.18	9.90	9.77	7.92	-2.9	0.3	1.8
Florida	9.34	9.75 10.78	10.64 11.26	9.94	10.53 9.96	9.20 7.67	-4.3 -2.1	0.1 0.9	1.1 2.2
Georgia Kentucky	10.55	10.78	11.26	11.32	9.62	6.47	-2.1 -2.9	1.2	3.4
Louisiana	11.54	11.60	12.25	12.99		10.43	-2.0	0.1	1.2
Mississippi	10.78	10.86	11.77	11.84	11.85	9,37	-2.9	-0.1	2.0
North Carolina	10.29	10.62	10.93	10.58	9.97	8.25	-2.0	0.7	1.6
South Carolina	10.66	10.68	11.09	10.46	9.67	8.61	-1.3	1.1	1.0
Tennessee	9.56	9.37	10.74	10.04	9.71	7.32	-3.8	0.8	2.4
Virginia	10.05	10.25	11.05	10.67	8.55	6.09	-3.1	2.0	2.9
West Virginia	10.71	11.21	11.29	12.27	9.85	6.81	-1.7	1.1	3.1
Southwest	10.56	10.36	11.15	11.06	10.16	7.34	-1.8	0.7	2.7
Arizona	11.49	13.27	14.28	13.26	12.15	8.50	-7.0	1.3	3.0
New Mexico	14.02	12.18	13.26	13.54	12.16	8.66	1.9	0.7	2.9
Ok la homa	11.05	10.16	10.66	10.53	10.44	9.07	1.2	0.2 0.7	1.2 3.1
Rocky Mountain	10.04	9.75 11.90	10.55 12.91	11.78	9.60 11.61	6.68 8.60	-1.6 -4.5	0.8	2.5
Colorado	10.20	11.31	12.55	11.61			-6.7	- 67	2.1
Idaho	10.01	10.39	12.00				-5.9	-0.1	2.5
Montana	12.87		13.76				-2.2	1.2	3.7
Utah	11.89		12.66	11.63	11.78		-2.1	0.6	2.8
Wyoming	15.53	14.76	15.95	13.43	11.28	8.73	-0.9	2.7	2.2
Far West2/	11.30	11.91	15.13	14.07	11.79		-9.3	1.9	2.9
California	11.49	12.17	15.80	14.59			-10.1	2.2	3.0
Nevada	10.26	10.52	13.10	13.23	10.69		-7.8	1.6	2.5
Oregon	11.85		12.80				-2.5	1.2	2.4
Washington	10.04		12.73		11.18		-7.6	1.0	2.8
Alaska3/	50.02	36.78	17.49		8.11 11.72			6.1 1.4	4.1 3.0
Hawaii	13.75	14.75	14.02	14.44	11.72	0.234/	-J./	144	J. U

^{1/}Excluding the District of Columbia.

Sources: ACIR staff computations from data tape for FY 1981 supplied by U.S. Bureau of the Census. U.S. Bureau of the Census, <u>Governmental Finances in [year]</u>. See also, <u>Significant Features of Fiscal Federalism</u>, prior years.

T/Excluding Alaska and Hawaii.

^{3/}Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska.

^{4/}Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

TABLE 22.2--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME,
BY STATE AND REGION, SELECTED YEARS, 1953-1981
2. State Percent Related to U.S. Average (U.S. = 100.0)

State and Region	1981	1980	<u>1979</u>	1978	<u>1975</u>	<u>1965</u>	<u>1953</u>
United States1/	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England	104.7	106.7	110.0	105.8	104.1	95.4	104.2
Connecticut	90.3	91.2	94.9	91.3	88.0	86.9	79.9
Maine	105.3	108.0	106.0	104.2	102.4	105.1	118.1
Massachusetts	117.6	120.1	123.3	118.5	115.5	97.7	115.7
New Hampshire	76.9	79.5	83.1	82.4	87.5	91.0	109.2
Rhode Island	102.1	102.8	107.8	98.2	97.2	97.5	92.6
Vermont	111.5	110.0	115.7	113.6	125.8	121.7	126.9
Mideast 1/	116.1	118.2	116.5	113.7	113.4	100.9	98.4
Delaware	96.0	100.3	100.8	96.3	94.9	85.9	55.5
Dist. of Col.	130.1	117.3	109.0	106.9	86.8	77.4	77.8
Maryland	99.6	104.0	104.9	102.1	99.8	89.4	83.5
New Jersey	99.3	101.3	100.6	97.4	94.3	86.8	86.9
New York	140.4	141.2	137.6	134.8	135.5	113.6	
Pennsylvania	96.8	99.9	98.8	96.1	-		116.0
Great Lakes	93.8	92.1	93.3	91.0	95.0	90.6	81.4
Illinois	97.9	97.2	93.6	92.5	95.4	93.1	89.4
Indiana	81.8					85.1	84.0
*		76.2	81.2	80.7	90.7	98.0	93.4
Michigan	102.5	99.4	103.1	99.4	94.9	102.1	96.4
Ohio	81.5	80.8	81.2	77.9	78.8	82.7	77.4
Wisconsin	108.5	107.8	113.5	111.1	112.5	120.1	117.5
Plains	92.6	93.3	96.1	92.3	95.4	103.6	108.8
Iowa	98.2	95.7	92.3	91.1	98.8	111.3	121.6
Kansas	88.9	86.4	93.4	88.5	88.4	112.0	114.9
Minnesota	106.3	110.1	116.7	111.1	113.4	121.7	123.7
Missouri	77.7	80.4	82.6	78.0	84.2	83.6	81.0
Nebraska	91.9	95.6	98.8	95.3	89.2	89.4	101.5
North Dakota	99.6	88.3	88.5	91.2	89.1	112.6	148.7
South Dakota	96.2	91.5	89.6	90.0	94.4	120.6	142.3
Southeast	89.7	89.1	90.3	86.4	87.1	96.1	103.7
Ala bama	87.3	83.3	83.0	80.1	80.9	93.2	92.3
Arkansas	82.5	85.3	82.5	79.8	80.6	93.5	104.5
Florida	82.8	84.3	87.3	83.5	80.9	100.8	121.4
Georgia	93.5	93.2	93.7	88.3	87.8	95.3	101.2
Kentucky	91.5	89.8	93.6	88.3	92.1	92.1	85.4
Louisiana	102.3	100.3	101.2	96.1	105.7	115.3	137.6
Mississippi	95.5	93.9	96.7	92.3	96.3	113.4	123.6
North Carolina	91.2	91.8	90.4	85.7	86.1	95.4	108.8
South Carolina	94.5	92.3	90.3	87.0	85.1	92.5	113.6
Tennessee	84.7	81.0	84.6	84.2	81.7	92.9	96.6
Virginia	89.0	88.6	89.1	86.7	86.8	81.8	80.3
West Virginia	94.9	96.9	98.0	88.5	99.8	94.3	89.8
Southwest	93.6	89.5	89.1	87.5	90.0	97.2	96.8
Arizona	101.8	114.7	117.8	112.0	107.9	116.3	112.1
New Mexico	124.2	105.3	107.4	104.0	110.2	116.4	114.2
Ok la homa	97.9	87.8	88.1	83.6	85.7	99.9	119.7
Texas	89.0	84.3	82.9	82.7	85.9	91.9	88.1
Rocky Mountain	99.7	102.9	105.9	101.3	95.9	111.1	113.5
	20. 2	45.0	400	-			4 - 5
Colorado Idaho	90.3	9/•8	103.5	98.4	94.5	109.1	117.8
Idaho Montana	88.7 114.0	89.8 112.6	93.8 111.0	94.1 107.9	89.7 102.3	116.2	118.7
Montana Utah	105.3					112.7	100.5
	137.6	107.8	106.6	99.3	94.6	112.7	111.3
Wyoming		127.6	132.1	125.1	109.3	107.9	115.2
Par West2/	100.1	102.9	100.6	118.7	114.5	112.8	110.0
California	101.8	105.2	100.3	123.9	118.7	114.6	110.9
Nevada	90.9	90.9	105.5	102.7	107.6	102.3	104.6
Oregon	105.0	98.6	101.5	100.4	98.7	104.7	108.7
Washington	89.0	94.0	100.9	99.8	98.1	107.0	106.5
Alaska3/	443.1	317.9	194.6	137.2	101.3	77.6	66.4
Hawaii	121.8	127.5	121.7	110.0	117.5	112.2	108.6

¹/Excluding the District of Columbia.

Sources: ACIR staff computations; see previous table. Data tape for FY 1981 supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, Significant Features of Fiscal Federalism, prior years.

^{2/}Excluding Alaska and Hawaii.

³/Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska.

TABLE 23--PER CAPITA STATE-LOCAL TAX COLLECTIONS--AMOUNT, AND AVERAGE RATE OF INCREASE, BY STATE AND REGION, SELECTED YEARS 1953-1981

Annual Average Percent

							Increase	
State and Region	1981	1980	1975	1965	1953	1975-81	1965-75	1953-65
Exhibit: C.P.I. (1967 = 100.0)	272.4	246.8	161.2	94.5	80.1	9.1	5.5	1.4
United States!	\$1,077	\$987	\$664	\$264	\$132	8.4	9.7	5.9
W V11	1.198*	967	658	265	138	10.5	9.5	5.6
New England Connecticut	1,198	1.070	697	291	141	9.4	9.1	6.2
Maine	945	858	571	233	128	8.8	9.4	5.1
Massachusetts	1,348	1,243	814	302	167	8.8	10.4	5.1
New Hampshire	795	740	525	221	128	7.2	9.0	4.7
Rhode Island	1,092	992	645	263	130	9.2 5.9	9.4 9.7	6.0 6.1
Vermont	987 1,336*	900	699 767	278 290	137	9.7	10.2	6.8
Mideastl	1,126	1,208	727	302	100	7.6	8.3	9.6
Delaware Dist. of Col.	1,771	1,475	759	288	132	15.2	10.2	6.7
Maryland	1,178	1,104	728	261	121	8.4	8.9	6.6
New Jersey	1,229	1,137	725	269	142	9.2	10.4	5.5
New York	1,630	1,495	1,025	372	185	8.0	10.7	6.0
Pennsylvania	1,033	978	636	245	113	8.4	10.0	5.9
Great Lakes	1,040*	955	649 730	270 266	136	8.2	9.2	5.8
Illinois	1,164 827	1,084 744	730 580	257	130	6.1	8.5	5.8
Indiana Michigan	1,153	1,075	682	290	146	9.1	8.9	5.9
Ohio	873	810	534	225	114	8.5	9.0	5.8
Wisconsin	1,147	1,061	719	310	156	8.1	8.8	5.9
Plains	978*	911	606	254	135	8.3 8.5	9.1 7.9	5.4
Iowa	1,039	967 926	637 598	276 273	146	9.0	8.2	5.4
Kansas Minnesota	1,003 1,170	1,125	754	299	151	7.6	9.7	5.9
Missouri	7 9 0	759	523	223	103	7.1	8.9	6.6
Nebraska	974	963	577	220	124	9.1	10.1	4.9
North Dakota	986	847	613	248	138	8.2	9.5	5.0
South Dakota	850	789	543	241	139	7.8	8.5	4.7
Southeast	824*	735	486	185	94	9.2	10.1	5.8
Alabama	739	650	415	168	75 79	10.1 9.0	9.5 9.8	7.0 6.0
Arkansas Florida	678 850	654 758	405 521	159 233	134	8.5	8.4	4.7
Georgia	854	770	508	191	95	9.0	10.3	6.0
Kentucky	788	740	497	175	78	8.0	6.3	7.0
Louisiana	978	841	566	222	133	9.5	9.8	4.4
Mississippi	711	646	446	170	82	8.1	10.1	6.3
North Carolina	805	748	48.5	188	95	8.8	9.9	5.9
South Carolina	776	708	446	161	96	9.7	10.7 9.7	4.4
Tennessee	739 946	656 856	451 563	178 188	87 9 0	8.6 9.0	11.6	6.1 6.3
Virginia West Virginia	946 837	796	533	192	87	7.8	10.7	6.8
Southwest	983*	880	551	233	122	10.1	9.0	5.5
Arizona	1,012	1,007	658	266	135	7.4	9.5	5.8
New Mexico	1,100	879	548	243	118	12.3	8.5	6.2
Ok la homa	1,010	827	482	216	132	13.1	8.4	4.2
Texas	961	806 997	515 595	207 267	102 143	9.5	9.5 8.3	<u>6.1</u> 5.3
Rocky Mountain Colorado	1,026*	990	631	292	154	8.4	8.0	5.5
Idaho	808	754	528	245	137	7.3	8.0	5.0
Montana	1,101	1,000	612	265	135	10.3	8.7	5.8
Utan	912	840	506	255	126	10.3	7.1	6.1
Wyoming	1,704	1,399	697	278	163	16.1	9.6	4.5
Far West2	1,214*	1,028	738	31.4	165	8.6	8.9	5.5
California	1,260	1,172	869	361	179	6.4	9.2	6.0
Nevada	1,102 1,106	972 979	770 635	322 281	178 148	6.2 9.7	9.1 8.5	5.1 5.5
Oregon Washington	1,100	989	676	294	156	7.4	8.7	5.4
Alaska	6,397	4,189	842	250	1013	40.2	12.9	5.5
Hawaii	1,393	1,278	852	298	1353	8.5	11.1	6.8

Note: *Regional collections for 1953-1980 are unweighted averages. 1981 figures are weighted averages.

Sources: ACIR staff computations from FY 1981 data tape supplied by 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. Consumer Price Index (C.P.I.) from Economic Report of the President, February 1982, Table B-52.

lExcluding Washington, D.C.

²Excluding Alaska and Hawaii.

³Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

TABLE 24--STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE, SELECTED YEARS 1959-81

State	1981	1980	1975	<u>1971</u>	1967	1963	1959
United States1	61.6	61.3	56.7	54.2	52.1	49.9	48.9
New England	55.8*						
Connecticut	55.7	55.3	49.1	48.4	48.1	47.0	44.9
Maine	63.5	64.1	61.0	55.5	51.4	48.5	50.0
Massachusetts	56.1	55.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	36.7	39.3	40.1	41.4	37.5	36.5	38.1
Rhode Island	58.8	58.6	58.5	60.8	53.7	51.4	50.7
Vermont	58.3	57.9	56.8	62.2	61.3	55.0	49.6
Mideastl	54.1*						
Delaware	82.3	81.9	79.9	79.7	78.8	79.8	80.1
Mary land	59.5	59.3	58.0	56.8	53.6	56.0	55.7
New Jersey	55.6	50.9	39.6	41.2	37.7	29.5	28.4
New York	48.6	48.5	48.1	49.3	48.3	43.3	38.0
Pennsylvania	62.0	62.4	62.9	58.6	54.3	53.2	50.3
Great Lakes	58.1*			30.0	34.5	33.2	50.5
Illinois	55.0	57.2	54.2	54.6	44.6	42.2	41.3
Indiana	61.9	66.0	60.2	49.7	50.0	44.0	48.6
Michigan	57.8	59.7	55.8	57.5	55.2	54.4	51.5
Ohio	55.6	54.5	52.9	45.1	33.2 44.4	34.4 44.7	46.2
Wisconsin	67.2	67.4	64.6	59.4	62.0	51.3	48.5
Plains	61.3*						
Iowa	60.6	62.0	58.0	49.8	50.1	43.1	47.4
Kansas	58.7	58.0	56.7	49.2	49.6	43.2	44.0
Minnesota	70.8	69.8	68.3	56.8	51.6	47.2	45.7
Missouri	55.2	56.1	52.3	49.9	51.3	48.7	47.4
Neb raska	52.6	54.0	47.6	45.1	34.9	34.0	37.2
North Dakota	70.1	67.3	67.7	54.2	50.8	49.2	50.3
South Dakota	50.7	49.7	46.2	41.7	43.1	40.9	40.2
Southeast	68.3*			7207	7312	40.7	7012
Alabama	74.7	73.4	74.1	74.0	71.0	69.2	69.4
Arkansas	76.6	77.6	76.1	72.6	72.5	68.8	70.2
Florida	64.1	65.1	64.1	60.1	53.2	52.8	56.3
Georgia	64.7	64.9	61.9	63.9	65.8	64.8	65.9
Kentucky	78.9	79.2	76.1	73.2	68.5	68.4	61.8
Louisiana	68.2	67.8	71.2	70.7	72.3	73.8	74.4
Mississippi	77.9	77.2	76.2	73.7	66.6	65.6	68.5
North Carolina	72.4	73.2	71.8	74.9	74.6	74.1	72.0
South Carolina	75.3	76.0	76.2	76.6	77.2	75.0	73.8
Tennessee	57.7	62.6	61.0	61.0	62.4	62.3	64.2
Virginia	59.9	60.0	59.5	59.2	58.5	58.8	54.9
West Virginia	77.8	78.6	77.3	74.5	70.0	69.9	67.6
Southwest	63.9*	70.0	7763	74.7	70.0	0747	07.0
Arizona	64.9	61.5	64.1	61.1	57.3	55.7	56.3
New Mexico	82.3	81.0	82.7	78.9	74.5	72.9	74.2
Oklahoma	73.1	71.0	67.6	64.1	62.2	67.1	66.8
Texas	59.8	58.9	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	56.0*					33.7	30.2
Colorado	48.8	52.1	54.2	50.2	49.0	46.6	49.0
Idaho	70.3	68.9	68.8	64.0	62.5	53.1	50.3
Montana	53.7	55.4	50.8	45.3	44.1	43.7	42.1
Utah	63.8	64.1	65.4	63.1	59.5	56.7	54.6
Wyoming	58.6	58.9	59.2	56.7	47.9	52.3	52.7
Far West2	67.9*						34.1
California	68.7	69.8	52.0	46.5	43.8	45.7	46.8
Nevada	58.4	61.4	58.5	58.7	51.5	59.1	56.5
Oregon	55.2	56.5	54.6	49.4	51.4	50.2	48.9
Washington	72.9	71.4	64.9	67.0	70.6	68.4	69.1
Alaska	90.2	85.8	68.4	69.9	68.5	69.8	71.0
Hawaii							
	81.0	81.0	78.1	76.4	73.2	74.8	81.7

Note: *Regional (for 1981) and U.S. averages are weighted averages.

Sources: ACIR staff computations from FY 1981 data tape supplied by U.S. Bureau of the Cansus. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

lExcluding Washington, D.C.

²Excluding Alaska and Hawaii.

TABLE 25 -- LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1982

				and Gross ts Taxes	Individual	
Fiscal Year	Total Tax Collections	Property Taxes	General	Selective	Income Taxes1	All Other Taxes
		Amour	it (In Milli	ons)		
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	\$402	502		128
1940	4,497	4,170	552	752	\$18	179
1944	4,703	4,361	602	762	26	180
1948	6,599	5,850	2102	1902	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	2,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390 2,552
1977	74,852	60,267	5,472	2,807	3,754	•
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
1980	86,387	65,607	8,160	3,912	4,9 9 0	3,718
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982 est.	106,208	80,600	9,800	4,200	5,600	6,008
		Perce	ntage Distri	bution		
1902	100.0	88.6				11.4
1913	100.0	91.1		0.2		8.6
1922	100.0	96.9		0.7		2.5
1927	100.0	97.3		0.6		2.1
1932	100.0	97.3		0.6		2.1
1936	100.0	94.7	1.0	1.2		3.1
1940	100.0	92.7	1.2	1.7	0.4	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1980	100.0	75.9	9.4	4.5	5.8	4.3
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982 est.	100.0	75.9	9.2	4.0	5.3	5.7

lincludes minor amounts of local corporation income taxes.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Table 4 in 1980-81 edition). 1982 estimates based upon U.S. Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1982, issued October 1982.

TABLE 26 -- PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES, BY STATE, AND REGION, SELECTED YEARS, 1942-1981

State and Region	1981	1980	<u> 1977</u>	1972	1967	1962	1957	1942
United States	30.7	30.7	35.6	39.1	42.7	45.9	44.62	53.22
New England	44.0*	45.1	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	43.8	44.2	46.6	49.4	52.0	53.6	50.0	
Maine	37.7	37.2	36.1	45.0	48.5	52.8	50.0	57.5
Massachusetts	43.6	44.6	49.1	51.2	51.8	60.6	58.0	62.7
New Hampshire	63.4	60.9	61.8	60.4	63.4	63.6	62.8	67.2
Rhode Island	41.5	41.7	41.2	39.5	45.6	47.8	50.4	60.5
Ve rmont	41.5	41.9	40.8	42.9	40.1	45.2	45.0	62.6 50.4
Mideast	32.1*1	28.0	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	15.3	15.8	16.2	17.3	19.9	20.5	23.9	
Dist. of Col.	24.8	23.3	22.4	30.9	33.8	37.0	36.8	28.6
Maryland	26.3	26.1	29.8	32.3	41.2	41.7	42.5	56.2
New Jersey	44.2	43.8	50.3	57.1	56.9	64.7		57.7
New York	32.4	33.5	35.8	36.6			64.0	75.3
Pennsylvania	25.7	25.5	26.1		39.4	44.4	47.7	58.4
Great Lakes	36.0*	34.8	37.0	27.3	33.6	34.7	33.4	51.1
Illinois	34.4	33.9		44.2	46.9	53.2	50.5	53.4
Indiana	37.3		37.0	41.6	48.9	53.4	51.7	55.5
Michigan	40.7	33.0	37.2	51.2	48.4	56.2	54.9	55.1
Ohio		38.5	37.8	40.0	43.8	49.3	46.1	52.8
Wisconsin	33.7 34.0	34.7	38.9	43.7	51.7	51.7	48.0	47.8
Plains		34.0	34.3	44.7	41.7	55.6	51.8	55.9
Iowa	33.3*	36.0	38.5	45.2	52.9	56.0	54.8	60.0
	38.6	37.2	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	38.6	39.5	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	28.0	28.8	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	28.1	28.3	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	42.6	41.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	29.3	31.8	32.8	40.1	51.0	52.8	52 8	67.0
South Dakota	43.2	44.5	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	23.4*	21.3	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	11.7	12.1	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	21.1	20.4	22.8	24.1	26.1	28.3	26.5	30.7
Florida	30.6	29.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	25.9	25.8	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	18.0	18.3	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	12.5	13.2	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	21.0	21.7	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	23.6	22.8	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	22.9	22.5	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	28.5	24.0	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	28.1	27.5	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	17.7	17.2	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	29.4*	26.0	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	31.2	34.9	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	13.5	16.2	18.2	20.6	22.5	25.2	23.4	34.2
Ok la homa	16.1	18.3	22.5	27.2	32.9	31.2	30.4	35.7
Texas	33.7	34.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	35.2*	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	35.3	33.3	38.1	40.8	45.8	47.7	50.8	56.6
I da ho	28.6	30.0	32.0	35.3	36.8	48.6	50.2	62.0
Montana	47.8	45.5	47.3	50.6	56.0	56.8	58.3	68.4
Utah	28.0	27.9	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	39.1	39.4	40.7	46.7	54.7	53.4	51.4	54.6
Far West ²	26.1*	29.5	37.4	42.0	42.4	40.3	38.8	49.2
California	24.2	23.3	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	29.2	26.3	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	40.6	39.0	44.5	49.7	47.5	47.4	42.4	51.7
Washington	29.0	29.4	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	13.4	21.5	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	14.7	15.1	17.1	19.1	20.3	16.0	15.8	п.а.

Note: *Regional averages for 1942-1980 are unweighted averages. 1981 regional figures are weighted averages.

n.a.--Not available.

Source: ACIR staff computations based on FY 1981 data tape supplied by U.S. Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year], (Table 5); See also, ACIR, Significant Features of Fiscal Federalism, prior years.

lExcluding Washington, D.C.

²Excluding Alaska and Hawaii.

TABLE 27--PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS, BY STATE AND REGION, SELECTED YEARS 1942-1981

State and Region	1981	1980	1977	1972	1967	1962	1957	1942
United States	76.61	75.9	80.6	83.7	86.6	87.7	86.7	92.4
			- 40-6	78.4	98.6	98.3	97.6	95.8
New England	99.1*	99.0	98.9	98.6	99.4	99.2	98.6	94.2
Connecticut	98.8	98.9	99.1	99.2 97.8	99.4	98.3	98.3	96.9
Maine	99.4	99.4	99.2	99.1	98.9	98.7	97.6	95.9
Massachusetts	99.2	99.3	99.4		98.9	98.6	97.8	95.3
New Hampshire	98.4	98.3	98.1	98.3	98.5	98.2	97.0	95.5
Rhode Island	99.1	99.0	99.1	98.9 98.0	96.7	96.9	96.3	97.2
Vermont	99.3	99.3	98.7 75.0	77.1	84.1	85.5	84.9	92.8
Mideastl/	68.8*	72.6	85.0	82.3	93.3	93.6	94.6	94.8
Delaware	86.5 24.8	87.2 23.3	22.4	30.9	33.8	37.0	36.8	56.2
Dist. of Col.	60.5	59.8	65.6	69.8	87.0	91.2	88.8	94.7
Maryland New Jersey	97.8	87.5	90.0	92.1	90.7	90.4	89.0	97.2
New York	63.0	64.9	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	65.4	63.6	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	82.9*	87.1	89.4	91.4	93.8	95.1	93.6	96.2
Illinois	74.0	77.1	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	96.1	95.0	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	93.2	92.3	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	72.3	72.7	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.5	98.4	98.7	98.9	98.4	98.2	97.0	96.3
Plains	85.5*	89.1	91.0	93.1	94.5	93.6	93.3	95.3
Iowa	98.1	97.9	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	91.4	92.0	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.3	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	62.5	64.2	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.5	90.1	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	96.7	95.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	87.8	88.5	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	70.7*	71.7	75.1	78.0	81.0	83.5	82.7	87.3
Alabama	40.1	39.0	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	89.0	90.1	90.9	91.7	93.2	92.4	88.0	89.9
Florida	81.9	81.4	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	72.5	72.9	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	55.9	56.5	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	39.3	41.0	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	94.0	94.1	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	81.6	81.1	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	91.8	92.6	93.1	94.1	93.0	93.0	90.7	92.1
Te nnes se e	67.4	64.3	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	68.5	67.5	69.0	68.1	71.4	79.0	78.8 86.7	85.4 93.2
West Virginia	79.6	80.1	81.9 79.6	85.2 84.0	89.6 86.2	88.7 88.4	88.6	94.2
Southwest	79.7*	75.0 79.1	81.1	79.9	86.6	90.8	92.2	93.6
Arizona	75.9	74.0	81.7	89.0	73.5	74.8	75.7	90.4
New Mexico Oklahoma	72.2 59.9	63.2	69.8	79.9	90.7	95.1	95.0	97.4
	83.6	83.5	85.8	87.0	93.8	92.9	91.4	95.5
Texas Rocky Mountain	78.1*	85.5	88.5	92.0	93.3	93.4	93.9	95.7
Colorado	68.7	69.3	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	96.3	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	97.3	96.9	96.1	95.1	95.1	94.4	93.3	98.4
Utah	77.3	77.7	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	86.8	87.3	91.8	97.4	92.9	93.9	92.6	93.6
Far West2	71.0	70.6	78.6	84.0	87.8	85.9	85.5	91.6
California	69.7	69.2	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	63.8	61.1	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.7	89.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	61.7	62.4	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	79.3	80.3	78.7	69.5	76.2	74.8	(68.8)3	n.a.
Hawaii	77.0	79.4	80.0	78.1	75.9	67.0	(70.6)3	n.a.

Note: *Regional averages for 1942-1980 are unweighted averages. 1981 regional averages are weighted averages.

Source: ACIR staff computations based upon FY 1981 data tape supplied by 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.

n.a. -- Not available.

lexcluding the District of Columbia.

²Excluding Alaska and Hawaii.

³Data for years prior to statehood (shown in parentheses) not included in United States totals.

TABLE 28 -- SOURCES OF INCREASED STATE TAX COLLECTIONS 1--ECONOMIC FACTORS OR POLITICAL ACTIONS, 1966-1981

	1		Amount Due to		Perce	entage Distrib	ution
Fiscal Year	Total Increase (billions)	Real Economic Growth2 (billions)	Inflation (billions)	Political Action3 (billions)	Real Economic Factors	Inflation	Political Action
1966	\$ 2.7	\$ 1.1	\$ 0.7	\$ 0 .9	41%	26%	33%
1967	2.3	0.7	0.8	0.8	30	35	35
1968	4.1	0.8	0.9	2.4	20	22	59
1969	4.4	0.9	1.7	1.8	20	39	41
1970	4.9	0.0	2.2	2.7	0	45	55
1971	2.9	0.9	1.4	0.6	31	48	21
1972	5.7	1.9	1.5	2.3	33	26	40
1973	7.0	2.5	2.6	1.9	34	39	27
1974	5.0	0.0	5.2	-0.2	0	104	-4
1975	5.1	0.0	4.6	0.5	0	90	10
1976	6.8	2.6	2.6	1.6	38	38	23
1977	10.2	4.1	4.6	1.5	40	45	15
1978	10.5	4.1	6.4	*	39	61	0
1979	9.3	2.9	8.1	-1.7	31	87	-18
1980	9.5	0.0	₹10.1	-0.6	0	106	- 6
1981	8.1	0.8	7.7	-0.44	10	95	-5

^{*}Less than \$100 million.

lTaxes included are general sales tax, individual income tax, corporate income tax and selective sales tax.

2The division between real and inflationary economic factors was computed by applying the ratio of real to monetary changes in GNP for each year to the total economic factors reported by the state tax commissioners.

3Political action-discretionary in character such as the adoption or repeal of a tax, the raising or lowering of a tax rate, the legislative expansion or contraction of a tax base and changes in taxpayer information practices.

4Includes estimates for the cost of new indexation in fiscal year 1981, of which the largest is \$0.7 billion for California.

Source: ACIR staff computation.

			apacity &					lon, 1 1981				7-11-1	
		Tax	Effort 1	1980 State~	(Source	of Sta	te-Loca	1 Gener	ral Reven	ie)	State Government	Equity Feat Food Exempt from Sales	State Financed
	1980 RTS Tax Capa-		1981, All Taxes as a % of State	Taxes		Tax	es		Charges and Misc.		Percentage of State- Local Tax	Tax (E) or Income Tax Credit	Circuit- Breaker Property
	city	Effort	Personal	Family		Gene ral		A11		Fede ral	Revenue.	Provided	Tax Relief
State and Region	Index	Index	Income	Income ²	Property	Sales	Income		Revenue	<u>A1d</u>	1981	(c)4	Programs ⁵
U.S. Average	100.0	100.0	11.32	7.4%	17.7%	13.2%	14.3%	12.6%	21.0%	21.2%	61.5%		
New England			11.8%		27.7%	9.5%	15.47	10.4%	14.7%	22.4%	55.8%		
Connect Lcut	111.6	99.8	10.27	7.7%	29.2%	16.4%	6.6%	14.57	15.5%	17.9%	55.7%	E	E.H&R
Maine	80.0	111.1	11.9%	8.4%	21.7%	12.8%	11.7%	11.4%	14.42	28.0%	63.5%	E	E.H&R
Massachusetts	96.2	134.5	13.3%	16.17	28.2%	7.2%	21.7%	7.62	13.02	22.37	56.1%	E	
New Hampshire	96.5	75.0	8.7%	6.0%	35.5%	0.0%	5.4%	15.27	19.5%	24.5%	36.7%	NST	
Rhode Island	83.8	123.1	11.5%	10.8%	23.1%	9.6%	13.1%	10.0%	19.2%	25.0%	58.8%	E	E.H&R
Vermont	84.5	104.2	12.6%	7.9%	21.7%	4.6%	12.6%	13.4%	17.5%	30.3%	58.3%	E	A.H&R
Mideast		10.40	13.1%		20.47	10.9%	20.5%	11.87	16.8%	19.6%	54.1%		
Delaware	111.4	88.9	10.8%	7.9%	7.87	0.0%	23.5%	20.07	24.7%	24.0%	82.32	NST	
Washington D.C.	110.8	131.2	14.5%	8.6%	11.5%	9.7%	15.8%	9.27	7.3%	46.4%	0.0%	E	A.H&R
Maryland	99.2	108.6	11.2%	10.7%	15.2%	8.7%	22.6%	11.27	20.4%	21.9%	59.5%	E	A.H
New Jersey	105.1	112.0	11.2%	17.3%	29.0%	9.2%	12.5%	15.0%	17.5%	16.8%	55.6%	E	-1011
New York	90.1	167.4	15.8%	13.9%	21.1%	12.3%	23.1%	8.6%	15.5%	19.3%	48.6%	E	A. H&R
	92.6	107.4	10.9%	10.37	16.0%	10.6%	19.2%	16.5%	16.9%	21.0%	62.0%	E	E.H&R
Pennsylvania Great Lakes	72.0	105.0	10.6%	10.34	21.1%	12.17	15.3%	10.1%	19.9%	21.5%	58.1%	·	CAHOK
Illinois	107.6	102.5	11.02	9.9%	21.4%	14.5%	13.4%	12.87	16.0%	21.8%	55.0%	6/	E.H&R
Indiana	92.2	84.2	9.2%	7.67	21.3%	17.1%	10.7%	8.0%	22.5%	20.5%	61.9%	E'	E.H&R
Michigan	97.0	115.6	11.4%	10.6%	23.0%	9.5%	16.8%	7.37	21.7%	21.7%	57.8%	E	A.H&R
Ohio	96.8	86.7	9.2%	7.3%	19.3%	10.9%	15.1%	12.0%	21.6%	21.27	55.6%	E	E.H
	94.7	116.3		11.0%	19.8%	9.7%	20.6%	8.17	20.3%	21.4%	67.2%	E	A.H&R
Wisconsin	94./	110.3	12.2%	11.0%						21.2%	61.3%	<u>_</u>	A, nek
Plains	105.2	95.7		0.39	18.5%	11.1%	14.5%	11.37	23.47		60.6%	E	E.H&R
Iowa			11.17	8.3%		10.0%	15.7%	10.47	22.07	19.3%			
Kansas	108.8	87.9	10.0%	5.0%	22.17	11.7%	13.7%	9.97	23.7%	21.0%	58.7% 70.8%	E	e.H&r A.H&r
Minnesota	102.2	111.1	12.0%	9.4%	15.3%	8.0%	19.8%	11.67	24.37			<u></u>	
Missouri	93.6	83.6	8.8%	9.17	15.8%	15.37	13.3%	11.8%	19.47	24.3%	55.2%		E.H&R
Nebraska	96.8	102.2	10.4%	6.7%	23.5%	11.7%	9.2%	10.7%	26.4%	18.5%	52.6%	C	
North Dakota	108.3	78.8	11.2%	5.5%	13.07	8.9%	7.1%	15.27	36.0%	19.9%	70.1%	E	E.R 7/
South Dakota	90.2	88.2	10.9%	5.8%	21.5%	15.2%	0.3%	12.7%	22.4%	27.8%	50.7%	8/	Е.Н
Southeast			10.12		12.4%	15.1%	10.6%	15.07	23.0%	23.8%	68.3%		· · · · · · · · · · · · · · · · · · ·
Alabama	75.7	85.2	9.82	5.2%	5.4%	13.1%	10.2%	16.9%	30.7%	23.7%	74.7%		
Arkansas	79.0	85.5	9.3%	6.5%	10.4%	12.7%	12.5%	13.7%	21.8%	29.0%	76.6%		E.H
Florida	100.0	73.8	9.3%	2.7%	17.1%	17.1%	2.7%	18.92	24.3%	19.97	64.17	E	
Georgia	82.0	96.2	10.62	7.9%	13.4%	13.9%	14.3%	10.2%	24.37	24.0%	64.7%		
Kentucky	83.0	88.6	10.3%	9.27	9.7%	11.87	17.2%	15.3%	18.6%	27.3%	78.9%	E	
Louisiana	109.2	77.7	11.5%	2.2%	6.42	19.2%	5.7%	20.2%	26.4%	22.1%	68.2%	E	
Mississippi	69.3	96.5	10.8%	4.6%	10.2%	19.5%	6.9%	11.8%	23.5%	28.3%	77.9%		
North Carolina	79.5	96.9	10.37	7.6%	13.3%	11.3%	18.9%	13.0%	19.0%	24.4%	72.4%		
South Carolina	75.2	95.5	10.7%	8.87	12.37	13.62	16.07	11.7%	22.17	24.3%	75.3%		
Tennessee	79.0	84.2	9.6%	4.9%	14.8%	20.6%	3.5%	12.9%	22.4%	25.8%	5 7.7%		
Virginia	94.8	88.3	10.0%	7.8%	16.3%	9.9%	16.9%	14.9%	19.6%	22.4%	59 .9%		
West Virginia	93.7	82.1	10.7%	5.27	9.1%	19.7%	9.5%	13.2%	20.2%	28.37	77.8%	E	E.H&R

(See footnotes on the next page.)

Advisory Commission on Intergovernmental Relations

TABLE 29 -- SUMMARY OF SIGNIFICANT FEATURES OF THE 50 STATE-LOCAL REVENUE SYSTEMS (Continued)

			Capacity & Effort l		(-				on, 1981	Poworus I		Faulan Basa	10003
	1980 RTS Tax Capa-	1980	1981, All Taxes as a % of State								State Government Percentage of State-	Equity Feat Food Exempt from Sales Tax (E) or Income Tax	State Financed Circuit- Breaker
State and Region	city	Effort Index	Personal Income	Family Income	Property	General Sales	Income	All Other	Misc. General Revenue	Federal <u>Aid</u>	Local Tax Revenue, ²	Credit Provided (C) ⁴	Property Tax Relief Programs ⁵
U.S. Average	100.0	100.0	11.3%	7.4%	17.7%	13.2%	14.3%	12.6%	21.0%	21.2%	61.5%		
Southwest			10.6%		16.8%	15.7%	3.47	21.2%	24.9%	18,1%	63.97		
Arizona New Mexico	88.7 107.1	117.4 83.1	11.5%	5.9% 6.4%	18.4%	20.9%	10.5%	9.2%	22.6%	18.4%	64.9% 82.3%	E	E.H&R
Oklahoma	116.8	71.6	11.0%	4.8%	9.2%	12.4%	11.7%	23.9%	23.3%	19.5%	73.1%	<u>9/</u>	E.H&R E.H
Texas Rocky Mountain	123.6	64.9	10.0%	5.6%	19.5%	15.1%	0.0%	23.3%	24.5%	22.1%	59.8% 56.0%	<u>E</u>	
Colorado Idaho	112.6 87.5	90.4 88.3	10.2%	5.7% 6.5%	19.5%	16.8%	10.1%	8.9%	25.2%	19.6%	48.8%	E	E.H&R
Montana	112.4	92.2	12.9%	6.5%	15.0% 24.8%	9.9% 0.0%	16.2% 11.9%	11.2% 15.2%	22.5% 21.6%	25.2% 26.5%	70.3% 53.7%	C NST	E.H E.H&R
Utah Wyoming	86.0 196.2	101.2 74.3	11.9% 15.5%	8.0% 2.6%	15.0% 18.3%	17.2% 13.7%	13.5%	7.9% 14.7%	21.9% 33.7%	24.6% 19.6%	63.8% 58.6%		E.H
Far West			11.3%	2102	14.8%	16.37	15.7%	9.8%	21.6%	21.87	67.9%	10/	
California Nevada	117.0 154.4	101.8 59.5	11.5%	5.3% 2.8%	14.0% 15.9%	17.1%	18.1%	8.7% 24.1%	20.6%	21.5%	68.7% 58.4%	E E	E.H&R E.H&R
Oregon Washington	103.1 102.9	93.3 93.7	11.8%	6.9% 4.3%	20.9% 15.3%	0.0%	20.5%	10.1%	26.3% 23.7%	22.1%	55.2% 72.9%	NST	A.H&R
Alaska Hawaii	259.7 106.5	166.2 ¹²	13.8%	3.9% 8.6%	6.2% 8.7%	0.8%	16.3%	23-2%	45.0% 19.1%	8.4% 21.2%	90.2% 81.0%	E NST 11/	 A.R.

Data tape supplied by U.S. Bureau of the Census (ACIR staff computations), see also Governmental Finances in 1980-81. For RTS figures and discussion see ACIR, Tax Capacity of the 50 States, Supplement: 1980 Estimates, June 1982.

²Estimated state-local tax burden for a family of four in 1980 with an income of \$25,000 located in the largest city of each state. This figure includes (where applicable) income, property, sales and automobile taxes. For further information, see Government of the District of Columbia, Tax Burdens in Washington, D.C. Compared with Those in the Largest City in Each State, 1980, February 1983. Please note that these figures differ from those in the preceeding column not only because of the assumption of a family of four at the \$25,000 level, but because the preceeding column includes corporation and other taxes as well.

3Source: Commerce Clearing House, State Tax Reporter.

4NST = No state general sales tax.

⁵A.H&R = All homeowners and renters; A.H. = All homeowners; A.R. = All renters; E.H&R = Elderly homeowners and renters; E.H. = Elderly homeowners; and E.R. = Elderly renters.

6Food is taxed at a reduced rate, 2 rather than 4 percent.

North Dakota has a separate program which lowers the assessed value of low-income elderly homeowners by as much as \$3000.

8A sales tax credit based on federal adjusted gross income is provided for elderly and disabled persons.

⁹An income tax credit is provided for all state-local taxes paid plus a food tax credit equal to \$40 for each exemption allowed for federal income tax purposes.

10A sales and use tax refund is provided for low-income elderly and disabled persons.

¹¹Effective January 1, 1974, a general excise tax credit replaced the consumer, educational, drug and medical, and rental tax credits.

¹²Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, these figures greatly overstate the actual tax burden borne by the residents of Alaska. Compare these figures to that found in the following column (column 4).

Source: ACIR staff computations and compilation.

TABLE 30--AN INDEX OF STATE FISCAL PRESSURE IN THE POST PROPOSITION 13 ERA--STATE TAX INCREASES ON HOUSEHOLDS DURING 1981 AND 1982

State and Region	Gas & Motor Fuel 1/	Alcoholic Beverages	Cigarettes	General Sales	Individual Income 2/
Number of States	27	16	11	13	8
New England					
Connecticut					
Maine		X			
Massachusetts	X				
New Hampshire	X	Х	N7		
Rhode Island	X	**	X	v	
Vermont Mideast	<u> </u>	<u> </u>		X	
Delaware	X	•			
Dist. of Columbia	X				
Maryland	X				
New Jersey			X	X	X
New York					
Pennsylvania					
Great Lakes				<u> </u>	
Illinois					10
Indiana	X	Х		Х	X
Michigan			X		X
Ohio	X	X		X	Х
Wisconsin	X	XX	XX	X	
Plains					
Iowa	X		Х		
Kansas	**			ХX	XX
Minnesota	X		Х	X	ΛΛ
Missouri	x	х	XX	x	
Nebraska	X	А	AA	А	
North Dakota	x	x	x		
South Dakota Southeast	Λ	^	A		
Alabama					X
Arkansas					
Florida				Х	
Georgia					
Kentucky	x				
Louisiana					
Mississippi		X		X	X
North Carolina	X				
South Carolina	X				
Tennessee	x	X			
Virginia		Х			
West Virginia		X		X	
Southwest				 	
Arizona	XX				
New Mexico	Х	Х			
Oklahoma					
Texas					
Rocky Mountain					
Colorado	X				
Idaho	ХX				
Montana	x	ХX	x		
Utah Hyoming	^	AA	41		
Wyoming					
Far West California	<u>x</u>				
Nevada	X	X		x	
nevada Oregon	x	•	XX		X
Vregon Washington	x	x	XX	х	
Alaska	n	••			
Hawaii					
INTRACTI					

^{1/} Twenty-two states increased the gasoline tax by statute while five states increased the gasoline tax by administrative rule. California increased its gasoline tax on January 1, 1983 while Michigan adopted a variable rate tax (i.e., the gasoline tax is changed by administrative rule) for 1983 and future years.

^{2/} The recent increases in individual income taxes in Rhode Island, Vermont and Nebraska are not included because the tax hikes were necessitated by the fact that these states calculated their state income taxes as a percentage of the federal income tax. Thus, when the federal income tax was recently reduced, it was necessary to increase the state tax rate just to stay even.

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982

	SALE	S TAX RATES	PERSONAL INCOME TAX RATES						
					· · · · · · · · · · · · · · · · · · ·	No. of Local			
	Range	No. of Local Govern-	Range	Dollar Amoun	t Number of	Governments			
State	of Rates 1	ments Employing Tax	of Rates	of Top Bracke	t Income Brackets	Employing Tax			
Alabama									
State	4%(D)		79-59	03.000					
Counties	0.5%-3.0%	n.a. 43	2%-5%	\$3,000	3	π.a.			
Municipalities	0.5%-3.0%	297			ounty income tax				
Alaska	0.5% 5.0%	297	17-27	Flat Rate	n.a.	4			
State	No e	tate sales tax		No garage	personal income tax				
Boroughs	1%-4%	7		No State	personal income tax personal income tax	7744			
Municipalities	1%-5%	70		NO TOCAL	personal income tax				
Arizona	270 370	,,,		78.2					
State	4%(F)(D)	11.8.	2%-8%	\$6.000 ²					
Municipalities	1%-3%	70			personal income tax	n.a.			
Arkansas				140 10Ca1	personal income cax				
State	3%(D)	n.a.	12-72	\$25,000					
Counties	1%	6			personal income tax	n.a.			
Municipalities	12	13		NO TOCAL	personal income tax				
California				·	·				
State	4.75%(F)(D)	n.a.	1%-11%	\$24,200 ²	11				
Counties	1.25%3	58			personal income tax	n.a.			
Municipalities	1 7 3	429		10011	se tooliga Theorie Cax				
Transit Districts	0.5%	4	ľ						
Colorado									
State	3%(F)(D)	n.a.	2.5%-8%	\$14,1532	11	n.a.			
Counties	0.5%-2%	25			ersonal income tax				
Municipalities	1 %-4%	162	1	10031 1	CIDONAL INCOME CUX				
Transit Districts	0.5%	1							
Connecticut	<u> </u>								
State	7.5%(F)(D)	n.a.		No state r	ersonal income tax	4			
Local	No 1	ocal sales tax		No local r	ersonal income tax				
Delaware			i						
State	No в	tate sales tax	1.4%-13.5%	\$50,000	15	n.a.			
Municipalities		ocal sales tax	1%	Flat Rate	n.a.	1			
District of Columbia	6%(F)(D) [⊃]	n.a.	2%-11%	\$25,000	10	n.a.			
Florida									
State	5%(F)(D)	n.a.		- No state per	sonal income tax -				
Local	No 1	ocal sales tax			sonal income tax				
Georgia									
State	3%	n.a.	1%-6%	\$7,000	6	n.a.			
Counties	1 🛪	113		- No local per	monal income tax -				
Transit Districts	1%	1		•					
Hawaii									
State	4X	n.a.	2.25%-11%	\$30,800	11	n.a.			
Local	No 1	ocal sales tax		No local p	ersonal income tax				
Idaho	6 m 7 m 1								
State	3%(D)	n.a.	2%-7.5%	\$5,000	6	n.a.			
Local	No 10	ocal sales tax		No local p	ersonal income tax				

NOTE: This table includes only those state and local general sales and personal income taxes for which authoritative information is available. The sales tax rates shown are applicable to general sales at retail and excludes numerous selective sales taxes. Similarly, corporate income and franchise taxes are not included. Personal income tax bracket refer to single taxpayers or married taxpayers filing separately. The number of local governments employing sales or income taxes and the rauge of rates are as of July 1, 1982.

The following signify exemptions to the state sales tax: (F)=Food (D)=Prescription Drugs.

²This is one of the states that has a provision for the automatic adjustment of tax brackets, personal exemptions, etc. to reflect changes in the level of prices. These states are as follows: Arizona (after 12/31/82), California, Colorado, Iowa, Maine, Minnesota, Montana, Oregon, South Carolina and Wisconsin.

³The 1% city tax is credited against the 1.25% county tax, so that in effect, municipalities usually receive 80% of the collections under the Bradley-Burns Law as administered by the State Board of Equalization.

⁴Taxes on dividend income are paid by taxpayers having adjusted gross incomes of \$20,000 or more at rates of 1% to 9% (9 income brackets) with a 9% tax on taxpayers with adjusted gross incomes greater than \$100,000. In addition, all net gains from the sale or exchange of capital assets which have been earned are taxed at a 7% rate for all taxpayers.

 $^{^5}$ The general sales tax is 6% except for the following: 2% tax on food and drink vending machine sales, 8% on restaurant receipts, 10% on hotel accommodations and 12% of receipts from commercial parking lots.

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TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

State	date n.a kate n.a 25 ² 13 wa state income ta	me tax n.a. n.a. 1. n.a. 38 n.a. 1. 1. 38 n.a. 1. n.a. 1. n.a. 1. n.a. 1. n.a.
State Of Rates ments Employing Tax	tate n.a cate n.a cat	me tax n.a. n.a. 38 n.a. x liability ⁷] 44
Illinois State	tate n.a ocal personal inco	n.a. n.a. 38 n.a. x liability ⁷] 44
State	date n.a 25 ² 13 wa state income ta	n.a. 38 n.a. 1. 1. 38 n.a. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
Towa	date n.a 25 ² 13 wa state income ta	n.a. 38 n.a. 1. 1. 38 n.a. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
Municipalities 0.5-1% 1,179 Transit Districts 0.125-1% 2 Indiana 5%(F)(D) n.a. 3% Flat Flat Flat Flat Flat Flat Flat Flat	tate n.a Rate n.a 25 ² 13 Wa state income ta	n.a. 38 n.a. x liability ⁷] 44
Transit Districts	tate n.a 252 13 was state income ta 000 8	n.a.
Transit Districts	tate n.a 252 13 was state income ta 000 8	n.a.
State	tate n.a 252 13 was state income ta 000 8	n.a.
Counties	tate n.a 252 13 was state income ta 000 8	n.a.
Towa State	25 ² 13 wastate income ta	n.a. x liability ⁷] 44
State 4%(F)(D)(3/1/83) n.a. School Districts No local sales tax Kansas State 3%(D) n.a. Counties 0.5-1% 34 Municipalities 0.5-1% 76 Kentucky 5%(F)(D) n.a. 2%-6% \$8,0 State 5%(F)(D) n.a. 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat	wa state income ta	n.a.
School Districts	wa state income ta	n.a.
State 3%(D) n.a. 2%-9% \$25,0	000 8	n.a.
State 3%(D) n.a. Counties 0.5-1% 34 Municipalities 0.5-1% 76 Kentucky 76 State 5%(F)(D) n.a. 2%-6% \$8,0 Counties No local sales tax 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat		
Counties 0.5-1% 34 Municipalities 0.5-1% 76 Kentucky 76 State 5%(F)(D) 0.25%-2.2% Counties No local sales tax 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat		
Municipalities 0.5-1% 76 Kentucky 5x(F)(D) n.a. 2%-6% \$8,0 Counties No local sales tax 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat	ocal personal inco	ome tax
Kentucky State 5%(F)(D) n.a. 2%-6% \$8,0 Counties No local sales tax 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat		
State 5%(F)(D) n.a. Counties No local sales tax 0.25%-2.2% Flat Flat Flat Flat Flat Flat Flat Flat		
Counties		
Municipalities 0.5%-1.45% Flat Flat Flouristana State 3%(F)(D) n.a. 2%-6% \$50,0 Parishes 1%-4% 63 No 1 Municipalities 1%-3.5% 157	100 5	n.a.
Louisiana State 3%(F)(D) n.a. 2%-6% \$50,0 Parishes 1%-4% 63 No 1 Municipalities 1%-3.5% 157		
State 3%(F)(D) n.a. 2%-6% \$50,0 Parishes 1%-4% 63 No 1 Municipalities 1%-3.5% 157	ate n.a	588
Parishes 1%-4% 63 No 1 Municipalities 1%-3.5% 157		
Municipalities 1%-3.5%9 157		n.a.
	ocal personal inco	ome tax
School Districts 0.5%-2% ⁹ 61		
Maine		
State 5%(F)(D) n.a. 1%-10% \$25,0		Π.Α.
Local No local sales tax No l	ocal personal inco	me tax
Maryland		
State 5%(F)(D) n.a. 2%-5% \$3,0		n.a.
Counties No local sales tax [20% to 50% of Mo	. state income tax	liability] 24
Massachusetts		
State 5%(F)(D) n.a. 5.375%10 Flat F		
Local No local sales tax No 1	ocal personal inco	me tax
Michigan		
State $4\%(F)(D)$ n.a. $4.6\%^{11}$ Flat F		n.a.
Municipalities No local sales tax 1%-3%12 Flat F	ate n.a	1612
Minnesota		
State 6%(F)(D) ^{13.1} n.a. 1.6%-16% ^{13.2} \$36,6		n.a.
Municipalities 1% 1 No 1	-	me tax
Mississippi	32 ² 12 ocal personal inco	
States 5%(D) ^{13.3} n.a. 3%-5% \$10,0	ocal personal inco	n.a.
Local No local sales tax No l	ocal personal inco	

 $^{^6}$ Residents of a county which has not adopted the County Adjusted Gross Income Tax (CAGIT) but whose principal work activity is in a county that has the CAGIT pay at a 0.25% rate to the county in which they work.

⁷Thirty-one school districts have a surtax based on the amount of state income tax due; this tax is administered by the state. The amount of tax due is determined by multiplying the Iowa state income tax due by the percentage surtax of the a school district.

⁸Lexington is not included in this total; it is included in the county classification (Lexington-Fayette Urban County).

 $^{^9}$ The maximum combined local sales tax is 3% unless authorization by general, by local or special law is received by the legislature.

¹⁰A 10.75% rate is applied to interest, dividends and net capital gains. Both rates include a 7.5% surtax.

¹¹As a fiscal emergency measure, a 5.6% rate was effective April-September 1982.

 $^{^{12}}$ Fourteen of the cities have a 1% income tax for residents, $^{1/2}$ % rate for non-residents, 2% for resident corporations and 1 $^{1/2}$ % for non-residents, effective $^{7/1/81}$; the city of Detroit has an income tax at a 3% rate for residents, city of Highland Park rate is 2% for residents, 1% for non-residents, effective $^{7/1/82}$.

^{13.1} The 6% sales tax rate is to be reduced to 5% on July 1, 1983. Clothing is also exempt from the sales tax.

^{13.2} There is a 10% surtax during the first half of calendar year 1983.

^{13.3}From January 1, 1984 through December 31, 1986, transactions subject to the Mississippi sales tax at the present rate of 5% will be subject to the tax at the rate of 5.5%. On January 1, 1987 the sales tax on such transactions is scheduled to revert to 5%.

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TABLE 31 -- STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

	SAL	ES TAX RATES	PERSONAL INCOME TAX RATES					
State	Range of Rates	No. of Local Govern- ments Employing Tax	Range of Rates	Dollar Amount of Top Bracket	Number of Income Brackets	No. of Local Governments Employing Tax		
Missouri								
State	4.125%(D)	n.a.	1.5%-6%	\$9,000	10	n.a.		
Counties 14	0.375%-0.5%	14 62		no cou	inty income tax			
Municipalities 15	0.5%-1%15	401	1%	Flat Rate	2			
Montana								
State	No	state sales tax	2%-11%	\$41,100 ²	10	n.a.		
Local	No	local sales tax		No local p	ersonal income ta:	x		
Nebraska								
State	3.5%(F)(D)	10 n.a.		[18% of federa	l income tax liab	ility ^{[/}]		
Municipalities	1%-1.5%	7		No local p	ersonal income ta	X		
Nevada		•						
State	3.5%(F)(D)				ersonal income ta			
Counties	2.25%19	17		No local p	ersonal income ta:	x		
New Hampshire					•			
State		state sales tax			ersonal income ta			
Local	No	local sales tax	<u></u>	No local p	ersonal income ta:	x		
New Jersey								
State 67	(F)(D)(add'1	exempts.) n.a.	2%-3.5%	\$50,000	3			
Local	No	local sales tax		No local p	ersonal income ta:	X		
New Mexico								
State	3.5%	n.a.	0.5%-6.0%	\$100,000	19			
Counties	0.25%	8		No local p	ersonal income tax	K		
Municipalities	0.25%-0.75	% 97	[<u> </u>					
New York								
State	4%(F)(D)	11.4.	2%-14%21	•4 \$23,000	13			
Counties	17-3721			No cou	nty income tax			
Municipalities	17-3721		0.9%-4.3%	\$25,000	14	121.5		
Transit District22.1	0.25%21.	1		No transit	district income to	x		
North Carolina						· · · · · · · · · · · · · · · · · · ·		
State	3%(D)	n.a.	3%-7%	\$10,000	5			
Counties	17	99	<u> </u>	No local p	ersonal income ta:	<u> </u>		

¹⁴St. Louis county imposes a 1% general sales tax and an additional one-half percent public mass transportation sales tax.

¹⁵Six cities (Columbia, Excelsior Springs, Kansas City, O'Fallon, Perryville, and the city of St. Louis) impose an additional 0.5% general sales tax for transportation purposes.

 $^{^{16}}$ Rate effective May 1 through December 31, 1982. After that time the general sales tax is to revert back to the 3% rate.

¹⁷ Rate is determined annually by state board of equalization; rate cited is for 1982 and 1983.

 $^{^{18}}$ Included in the 3.5% general sales tax is a 1.5% state sales tax for the support of local schools.

 $^{^{19}}$ Includes the city/county of Carson City. Washoe and Clark counties add a 0.25% general sales tax to the county-wide tax of 2.25% for the support of local transit.

²⁰A 5% tax on interest and dividends over \$1200, however, is imposed.

^{21.1} Maximum state-county-city combined rate is 7.25% in the Metropolitan Communities Transportation District and 7% elsewhere; for the city of New York and Yonkers the maximum combined rate is 8.25%.

^{21.2}Excluding the five counties which comprise the city of New York.

^{21.3} Including New York.

^{21.4} Maximum rate is limited to 10% on earned income over \$17,000.

^{21.5&}lt;sub>New York City</sub>.

 $^{22 \}cdot 1$ Includes the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

	SALES TAX	K RATES	PERSONAL INCOME TAX RATES					
State		of Local Govern-	Range Dollar Amount Number of Governments of Rates of Top Bracket Income Brackets Employing Tax					
North Dakota								
State	3%(F)(D)	n.a.	1%-7.5% \$30,000 622.2					
Local	No local	sales tax	No local personal income tax					
Ohio								
State	5%(F)(D)	n.a.	0.5%-5.0%25.1\$100,000 8					
Counties ²³	0.5%-1%	56	0.5%-2.25% ²⁴ Flat Rate n.a. 444					
Transit District 25.1	0.5%-1.5%	3	No transit district income tax					
Oklahoma								
State	2%(D)	n.a.	0.5%-6%25.2 \$7,500 7					
Municipalities	12-42	427	No local personal income tax					
Oregon								
State	No state	sales tax	4%-10% ²⁶ \$5,000 ² 7					
Local	No local	sales tax	No local personal income tax ²⁷					
Pennsylvania	- L							
State	6%(F)(D)	n.a.	2.2% Flat Rate n.a.					
Local	No local	sales tax	0.25%-1% ²⁸ Flat Rate n.a. 2700+					
Rhode Island								
State	6%(F)(D)	n.a.	[21.9% of federal income tax liability ²⁹] n.a.					
Local	No local	sales tax	No local personal income tax					
South Carolina								
State	4%(D)	n.a.	2%-7% \$10,000 ² 6 n.a.					
Local	No local	sales tax	No local personal income tax					
South Dakota								
State	4%(D)	n.a.	No state personal income tax					
Municipalities	17-27	65	No local personal income tax					
Tennessee								
State	4.5%(D)30.1	n.a.	No state personal income tax30.2					
Counties	1%-2.25% ³¹	94	No local personal income tax					
Municipalities	1%-2.25% ³¹	n.a.						

 $22.2_{\rm Has}$ optional system where the taxpayer pays 7.5% of federal tax liability before credits (\$100 state credit).

23Excludes Franklin county since all of the county's tax (0.5% rate) is dedicated to transit (see following note). Includes a 1.5% general sales tax in Cuyahoga county, two-thirds of which is dedicated to transit; includes a 1% general sales tax in Montgomery county, half of which is dedicated to transit.

24As of August 1982 no school districts are imposing an income tax.

25.1Plus a 25% surcharge on the tax liability for income earned in 1982 and a 12.5% surcharge on the liability for income earned in 1983.

25.20klahoma has two methods for computing state tax liability. Method I does not allow for a deduction of federal tax liability. The range of tax rates is .5% on the first \$1,000 and graduated up to 6% of income over \$7,500. Method II allows the deduction of federal income tax. Using this method the rates are 0.5% for the first \$1,000 and graduated up to 17% of income over \$49,000. The taxpayer pays the lesser of these two amounts.

26For 1982 only, the range of the income tax was increased to 4.2%-10.8%; the number of brackets remained the same.

27 Two transit districts, however, impose an employer payroll tax of 0.6% and 0.54% on the wages paid to employees.

28With only a few exceptions, the combined income tax rate for overlapping local jurisdictions can not exceed 1%. Among the exceptions are Philadelphia (8.6245%), Pittsburgh (3.625%) and Scranton (2.6%). (17 exceptions in all).

29Rate is frequently changed from year to year. For example, from 1972-74 it was 15%; 1975-77, 17%; 1977-79, 19%; 1980, 19.24%. For January-June 1983, the rate will be 27.5%; July-December 1983, it will be 26%.

30.1 Although the current law stipulates that after June 30, 1983 the rate is to revert to a 3% rate, the additional 1.5% rate has been extended each year for the past several years.

30.2A flat rate tax (6%) on dividend and interest income is collected with three exceptions: 1) no tax is collected if dividend and interest income is less than \$25, 2) individuals 65 or older with total incomes less than \$6,000 are exempt from this tax and 3) dividend income derived from corporations that have 75% of their property in Tennessee is taxed at a 4% rate.

31Municipal/county combined limit is 2.25%. "The levy of the tax by a county precludes, to the extent of the county tax, the city or town from within the county from levying the tax, but a city or town shall at any time have the right to levy the tax at a rate equal to the difference between the county tax and the maximum rate authorized." [State Tax Reporter]

TABLE 31--STATE AND LOCAL GENERAL SALES TAX RATES AND PERSONAL INCOME TAX RATES, DECEMBER 31, 1982 (cont.)

	SAL	ES TAX RATES	PERSONAL INCOME TAX RATES						
State	Range of Rates ¹	No. of Local Govern- ments Employing Tax	Range Dollar Amount Number of Governments of Rates of Top Bracket Income Brackets Employing Tax						
Texas									
State	4%(F)(D)	n.a.	No state personal income tax						
Municipalities	1 %	968	No local personal income tax						
Transit Districts	0.5%-1%	2							
Utah									
State	4%(D)	n.a.	2.75%-7.75% \$3,750 6 n.a.						
Counties	0.75%32	29	No local personal income tax						
Muncipalities	0.75%	203							
Vermont									
State	4%(F)(D)	n.a.	[24% of federal income tax liability]						
Local	No	local sales tax	No local personal income tax						
Virginia									
State	3%(D)	n.a.	2%-5.75% \$12,000 4 n.a.						
Counties	1 %	96	No local personal income tax						
Cities	1 %	41							
Washington									
State	5.4% ³³ (F)(D)	n.a.	No state personal income tax						
Counties	0.5-1%34	38	No local personal income tax						
Municipalities	0.5-1%34	265							
West Virginia									
State	5%(F)(D)	п.а.	2.1%-9.6% ³⁵ \$200,000 24 n.a.						
Local	No :	local sales tax	No local personal income tax						
Wisconsin									
State	5%36(F)(D)	n.a.	3.4%-10% ³⁷ \$51,600 ² 8 n.a.						
Local	No :	local sales tax	No local personal income tax						
Wyoming									
State	3%(D)	n.a.	No state personal income tax						
Counties	1%	15	No local personal income tax						

 $^{^{32}}$ Three counties and one municipality sales have enacted an additional 0.25% general sales tax to fund "low-fare" transportation. The .75% city and county taxes do not overlap.

 $^{^{33}}$ The sales tax is scheduled to be reduced to 4.5% on July 1, 1983. The sales tax on food is scheduled to expire on June 30, 1983.

³⁴If the county in which the city is located imposes a tax, the rate of the city may not exceed 0.425%. 68 municipalities and 13 unicorporated P.T.B.A.'s have a .3% general sales tax dedicated to transportation. 28 municipalities as well as the unicorporated area of King county impose a 0.6% transportation tax. 9 municipalities and the unicorporated area of Grays Harbor county impose a .2% transportation tax. 7 municipalities and the unincorporated area of Clark county impose a .3% transportation tax. 4 municipalities and the unincorporated area of Pacific county impose a .3% transportation tax. 17 municipalities and the unincorporated P.T.B.A. of Snohomish county impose a .3% transportation tax. In addition, 37 other municipalities and unincorporated P.T.B.A.'s impose a .3% transportation tax. The transportation sales tax is in addition to the state, county and municipal sales tax that may also be imposed. It should be noted that although the city or county collects the tax for the purposes of transportation, it is the transit district itself that levies the tax.

³⁵Given the large number of tax brackets, it was believed that a further deliniation of the "middle" income brackets would be in order. For example, the rate at \$12,000 is 4.6%; at \$20,000--6%; at \$32,000--7.2%.

 $^{^{36}}$ Will revert to a 4% rate on July 1, 1983 if additional legislative action is not taken.

³⁷ The rate at \$12,000 is 8.2%; at \$20,000 it is 9.1%.

Sources: ACIR staff compilation from Commerce Clearing House, State Tax Reporter, [various volumes]; Council of State Governments, Book of States 1981-82 [food and drug exemption information], p.392; correspondence with numerous state departments of taxation and revenue.

TABLE 32--A COMPARISON OF DIRECT TAX BURDENS BORNE BY AVERAGE AND UPPER INCOME FAMILIES, CALENDAR YEARS, 1953, 1966, 1977, AND 1980 (The Steady Growth in the Federal-State-Local Tax Take)

2	Selected Direct Taxes as a Percent of Family Income					Family Income (Percent)			Percentage Decrease in After Tax Income				
Calendar Year	Federal Personal Income Tax	Social Security Tax 1/ (OASDHI)	Sta Loc.Res. Prop.Tax	te-Local Taxe State-Loc. Per.Inc. Tax	State-Loc. General Sales Tax	Total Selected Taxes	Total	Decrease Due to Direct Taxes	After Tax Income	1953 to 1966	1966 to 1977	1977 to 1980	1953 to 1980
					Averag	ge Famil <u>y²/</u> (\$21,500 in	1980)					
1953 1966 1977 1980	7.6 9.5 9.6 10.1	1.1 3.2 5.9 6.1	2.2 3.1 3.9 3.2	0.3 1.0 1.8 2.2	0.6 1.0 1.3 1.1	11.8 17.8 22.5 22.7	100.0 100.0 100.0 100.0	11.8 17.8 22.5 22.7	88.2 82.2 77.5 77.3	6.8	 5.7	0.3	12.4
					Twice the Ave	erage Family	³ / (\$43,000	in 1980)					
1953 1966 1977 1980	12.8 12.7 14.8 16.6	0.5 1.6 3.0 3.7	1.8 2.6 3.2 2.4	0.9 1.6 2.9 3.2	0.5 0.8 0.9 0.9	16.5 19.3 24.8 26.8	100.0 100.0 100.0 100.0	16.5 19.3 24.8 26.8	83.5 80.7 75.2 73.2	3.4	6.8	2.7	12.3
				ı	Four Times the	e Average Far	mily ^{4/} (\$86	,000 in 1980)					
1953 1966 1977 1980	16.6 17.3 22.6 24.3	0.3 0.8 1.5 1.8	1.7 2.4 2.6 1.9	1.2 2.4 4.0 4.1	0.4 0.5 0.7 0.6	20.2 23.4 31.4 32.7	100.0 100.0 100.0 100.0	20.2 23.4 31.4 32.7	79.8 76.6 68.6 67.3	4.0	10.4	1.9	 15.7

Personal contributions.

Estimates for average family (married couple with two dependents) earning \$5,000 in 1953, \$8,750 in 1966, \$16,000 in 1977, and \$21,500 in 1980

assuming all income from wages and salaries and earned by one spouse. Estimates for twice the average family. Family earning \$10,000 in 1953, \$17,500 in 1966, \$32,000 in 1977, and \$43,000 in 1980 and assumes that

earnings include \$165 (interest on state and local debt, and excludable dividends) in 1980, \$125 in 1977, \$50 in 1966, and \$25 in 1953; also assumes the inclusion of net long-term capital gains of \$1,600 in 1980, \$1,200 in 1977, \$625 in 1966, and \$350 in 1953. Estimates for four times the average family. Family earning \$20,000 in 1953, \$35,000 in 1966, \$64,000 in 1977, and \$86,000 in 1980 and assumes that earnings include \$1.515 (interest on state and local debt, and excludable dividends) in 1980, \$1,100 in 1977, \$525 in 1966, and \$265 in 1953;

also assumes the inclusion of net long-term capital gains of \$9,200 in 1980, \$7,300 in 1977, \$3,360 in 1966, and \$1,730 in 1953.

Note: In computing federal personal income tax liabilities, deductions were estimated to be 14 percent of family income for the \$5,000 and \$8,750 families, and 12 percent of income for the \$10,000 family. Estimated itemized deductions were assumed for the remaining families. Interest on state and local debt, dividends, and nontaxable capital gains (estimated, based on I.R.S. Statistics of Income) were excluded from family income for these computations.

Residential property tax estimates assume average housing values of approximately 1.8 times family income for the average family in both 1953 (\$5,000) and 1966 (\$8,750), 2.2 times in 1977 (\$16,000), and 2.4 times in 1980 (\$21,500). The ratios for the remaining family income classes are: 1.5 for \$10,000 income (1953) and \$17,500 income (1966); 1.8 for \$32,000 income (1977); and 1.9 for \$43,000 income (1980); 1.4 for \$20,000 income (1953) and \$35,000 (1966); and 1.5 for \$64,000 income (1977); and \$86,000 income in 1980, with average effective property tax rates of 1.35 percent in 1980, 1.75 percent in 1977, 1.70 percent in 1966, and 1.20 percent in 1953. Based on U.S. Bureau of the Census, Governments Division, various reports and U.S. Census of Housing; Commerce Clearing House, State Tax Reporter; Internal Revenue Service, Statistics of Income, Individual Income Tax Returns; and ACIR staff estimates.

In computing state income tax liabilities, the optional standard deduction was used for the \$5,000, \$8,750, and \$10,000 income families, and estimated itemized deductions for the remaining families.

Estimated state-local general sales tax liabilities are based on the amounts allowed by the Internal Revenue Service as deductions in computing federal personal income taxes. The percentages shown for state-local personal income and general sales taxes are weighted averages (population) for all states including those without a sales or income tax.

Source: ACIR staff computations.

TABLE 33--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, BASED ON MEDIAN INCOME REPORTED BY FHA INSURED MORTGAGORS LOCATED IN THE LARGEST CITY IN EACH STATE, 19801 1. Selected Federal and State-Local Direct Taxes

	Famil:	y Income ¹	S	elected Direc	t Taxes as	s Percent of	Family In	ncome
		_	Total S	elected Taxes				ted State-Local
		In		In		l	D11	rect Taxes2
City and Chara		Relation to		Relation to	Federal	Social	ļ	In Relation to
City and State	Amount	Median City	I	Median City	Personal	Security Tax		Median City
by Region ¹ Median City	\$26,085	(Percent)	Amount 23.8	(Percent)	Income Tax	(OASDHI)3	Amount	(Percent)
New England	23,442	90	22.6	95	10.8	6.1	5.8 5.6	100 97
Bridgeport, CT	20,750	80	20.8	87	9.8	6.1	4.9	84
Portland, ME	20,3004	78	20.4	86	9.6	6.1	4.7	81
Boston, MA	24,200	93	26.6	112	11.2	6.1	9.3	160
Manchester, NH	24,8305	95	20.1	84	11.4	6.1	2.6	45
Providence, RI	23,833	91	23.8	100	11.0	6.1	6.7	116
Burlington, VT	26,7405	103	23.6	99	12.1	5.9	5.6	97
Mideast	26,841	103	27.0	114	12.1	5.8	9.1	158
Wilmington, DE	21,959	84	23.0	97	10.3	6.1	6.6	114
Dist. of Columbia	28,382	109	27.7	116	12.6	5.6	9.5	164
Baltimore, MD	26,589	102	25.7	108	12.0	6.0	7.7	133
Newark, NJ	28,960	111	26.1	110	12.8	5.4	7.9	136
New York, NY	27,046	104	29.9	126	12.2	5.9	11.8	203
Philadelphia, PA	28,112	108	29.4	124	12.5	5.6	11.3	195
Great Lakes	27,728	106	25.2	106	12.4	5.7	7.1	123
Chicago, IL	30,873	118	25.0	105	13.5	5.1	6.4	110
Indianapolis, IN	25,170	96	22.3	94	11.6	6.1	4.6	79
Detroit, MI	27,244	104	26.7	112	12.3	5.8	8.6	148
Cleveland, OH	27,700	106 106	24.2 28.0	102 118	12.4	5.7	6.1	105
Milwaukee, WI Plains	27,652 24,158	93	23.3	98	12.4	5.7 6.0	9.9 6.1	171
Des Moines, IA	26,666	102	25.0	105	12.1	6.0	6.9	106 119
Wichita, KS	27,000	104	22.2	93	12.2	5.9	4.1	71
Minneapolis, MN	27,6006	106	27.2	114	12.4	5.8	9.0	155
St. Louis, MO	21,592	83	22.4	94	10.1	6.1	6.2	107
Omaha, NE	21,583	83	23.2	97	10.1	6.1	7.0	121
Fargo, ND	26,000	100	22.1	93	11.9	6.1	4.1	71
Sioux Falls, SD	18,666	72	21.0	88	9.4	6.1	5.5	95
Southeast	22,582	87	21.9	92	10.5	6.1	5.3	91
Birmingham, AL	22,980	88	22.6	95	10.7	6.1	5.8	100
Little Rock, AR	21,968	84	22.7	95	10.3	6.1	6.3	10 9
Jacksonville, FL	19,946	76	18.7	79	9.5	6.1	3.1	53
Atlanta, GA	24,733	95	23.8	100	11.4	6.1	6.3	109
Louisville, KY	21,589	83	24.3	102	10.1	6.1	8.1	140
New Orleans, LA	26,603	102	20.0	84	12.0	6.0	2.0	34
Jackson, MS	24,567 21,900 ⁶	94 84	22.2	93	11.3	6.1	4.8	83
Charlotte, NC Columbia, SC	19,292	74	22.9 21.2	96 89	10.3 9.4	6.1	6.5	112
Memphis, TN	24,263	93	22.1	93	11.2	6.1 6.1	5.7 4.8	98 83
Norfolk, VA	22,938	88	22.5	95	10.7	6.1	5.7	98
Huntington, WV	20,200	77	20.0	84	9.6	6.1	4.3	74
Southwest	27,853	107	22.6	95	12.5	5.6	4.5	77
Phoenix, AZ	28,245	108	23.9	100	12.6	5.6	5,7	98
Al buquerque, NM	27,290	105	22.7	95	12.3	5.8	4.6	79
Oklahoma City, OK	24,392	94	21.3	89	11.3	6.1	3.9	67
Houston, TX	31,486	121	22.4	94	13.7	5.0	3.7	64
Rocky Mountain	25,288	97	23.0	97	11.6	6.0	5.4	93
Denver, CO	25,844	99	23.8	100	11.9	6.1	5.8	100
Boise, ID	27,142	104	24.3	102	12.2	5.9	6.2	107
Billings, MT	21,045	81	21.2	89	9.9	6.1	5.2	90
Salt Lake City,UT	26,326	101	25.3	106	12.0	6.0	7.3	126
Cheyenne, WY	26,0857	100	20.6	87	12.0	6.1	2.5	43
Far West	30,956	119	23.6	99	13.5	5.2	4.9	84
Los Angeles, CA	30,581	117 110	24.4	103	13.4	5.2	5.8	100
Las Vegas, NV Portland, OR	28,670 27,552	106	21.6	91 107	12.7	5.5	3.4	59
Seattle, WA	30,736	118	25.5 21.5	107 9 0	12.4	5.8	7.3	126
Anchorage, AK	38,428	147	22.7	90 95	13.4 15.9	5.2 4.1	2.9	50
Honolulu, HI	29,769	114	25.6	108	13.1	5.3	2.7	47
	27,700	417	4.0	100	13.1	2.3	7.2	124

Annotation, HI 29,769 114 25.6 108 13.1 5.3 7.2 128

**Income and property tax data are for FHA "Selected Housing Areas" whose boundaries conform to SMSA definitions and are for 1980 FHA insured existing mortgages only, which represent small and varying percentages (by state) of total single-family homes. These amounts may or may not be representative of all homes in a particular state. All other data are for the largest city in each state.

Local residential property tax; state-local personal income tax; and state-local general sales taxes.

³Employee contributions.

⁴State of Maine data for the 4th quarter of 1977 increased to 1980 on the basis of the U.S. average annual percentage change. Portland data not available.

State data. Increased from 1972 on the basis of the U.S. average annual percentage change.

Estimated. 1979 data increased to 1980 on the basis of the U.S. average percentage change.

⁷State data. Cheyenne data not available.

Note: In computing personal income tax liabilities, estimated itemized deductions were assumed. Estimated state-local sales tax liabilities are based on the amounts allowed by the Internal Revenue Service as deductions in computing federal personal income taxes. Regional totals are unweighted averages. Source: ACIR staff computations.

TABLE 33--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, BASED ON MEDIAN INCOME REPORTED BY FHA INSURED MORTGAGORS LOCATED IN THE LARGEST CITY IN EACH STATE, 19801 2. Selected State-Local Direct Taxes

Selected State-Local Direct Taxes

			as a Percent of Family Income							
	Family Income!		Total S	elected Taxes						
		In		In	Local	State-	State-			
		Relation to		Relation to	Res.	Local	Local			
City and State		Median City		Median City	Property	Personal	General			
by Region 1	Amount	(Percent)	Amount	(Percent)	Taxl	Inc. Tax	Sales Tax			
Median City	\$26,085	100	5.8	100	2.3	2.3	1.1			
	23,442	90	5.6	97	3.2	1.6	0.8			
New England		80	4.9	84	3.5	2	1.4			
Bridgeport, CT	20,750		4.7		2.53	1.1	1.1			
Portland, ME	20,3003	78		81						
Boston, MA	24,200	93	9.3	160	4.7	3.9 2	0.7 5			
Manchester, NH	24,830 ⁴	95	2.6	45	2.64					
Providence, RI	23,833	91	6.7	116	3.7	2.1	0.9			
Burlington, VT	26,740 ⁴	103	5.6	97	2.34	2.8	0.5			
Mideast	26,841	103	9.1	158	3.4	4.8	0.9			
Wilmington, DE	21,959	84	6.6	114	1.7	4.9				
Dist. of Columbia	28,382	109	9.5	164	3.6	4.9	1.0			
Baltimore, MD	26,589	102	7.7	133	2.0	4.7	1.0			
Newark, NJ	28,960	111	7.9	136	5.3	1.8	0.8			
New York, NY	27,046	104	11.8	203	3.8	6.1	1.9			
Philadelphia, PA		108	11.3	195	4.0	6.5	0.8			
	28,112	106	7.1	123	2.8	3.2	1.1			
Great Lakes	27,728				2.8	2.1	1.5			
Chicago, IL	30,873	118	6.4	110						
Indianapolis, IN	25,170	96	4.6	79	1.9	1.7	1.0			
Detroit, MI	27,244	104	8.6	148	4.2	3.5	0.9			
Cleveland, OH	27,700	106	6.1	105	2.0	3.1	1.0			
Milwaukee, WI	27,652	106	9.9	171	3.3	5.7	0.9			
Plains	24 158	93	6.1	106	2.6	2.4	1.1			
Des Moines, IA	26,666	102	6.9	[19	2.6	3.6	0.7			
Wichita, KS	27,000	104	4.1	71	1.3	1.9	0.9			
Minneapolis, MN	27,600 ²	106	9.0	155	2.66	5.7	0.7			
St. Louis, MO	21,592	83	6.2	107	2.0	2.8	1.4			
Omaha, NE	21,583	83	7.0	121	4.5	1.0	1.5			
Fargo, ND	26,000	100	4.1	71	2.0		0.6			
		72	5.5	95	3.5	1.5 2	2.0			
Sioux Falls, SD	18,666	87	5.3	91	1.9					
Southeast	22,582					2.1	1.3			
Birmingham, AL	22,980	88	5.8	100	1.1	3.2	1.5			
Little Rock, AR	21,968	84	6.3	109	2.8	2.5	1.0			
Jacksonville, FL	19,946	76	3.1	53	2.2		0.9			
Atlanta, GA	24,733	95	6.3	109	2.3	2.7	1.3			
Louisville, KY	21,589	83	8.1	140	2.1	4.9	1.1			
New Orleans, LA	26,603	102	2.0	34	0.4	0.3	1.3			
Jackson, MS	24,567	94	4.8	83	1.9	1.2	1.7			
Charlotte, NC	21,9006	84	6.5	112	1.86	3.5	1.2			
Columbia, SC	19,29	74	5.7	98	2.0		1.3			
Memphis, TN	24,263	93	4.8	83	3.0	2.4	1.8			
Norfolk, VA	22,938	88	5.7	98	1.6	3.0	1.1			
Huntington, WV	20,200	77	4.3	74	1.8	1.6	0.9			
	27,853	107	4.5	77	2.1	1.1	1.3			
Southwest Phoenix 47			5.7	98	2.1	2.3	1.3			
Phoenix, AZ	28,245	108								
Albuquerque, NM	27,290	105	4.6	79	2.5	0.7	1.4			
Oklahoma City, OK	24,392	94	3.9	67	1.1	1,5	1.3			
Houston, TX	31,486	121	3.7	64	2.6	2	1.1			
Rocky Mountain	25,288	97	5.4	93	2.2	2.3	1.0			
Denver, CO	25,844	99	5.8	100	2.5	2.0	1.3			
Boise, ID	27,142	104	6.2	107	1.9	3.5	0.8 5			
Billings, MT	21,045	81	5.2	90	2.9	2.3	5			
Salt Lake City, UT	26,326	101	7.3	126	2.3		1.5			
Cheyenne, WY	26,085 ⁷	100	2.5	43	1.27	3.5 2	1.3			
Far West	30,956	119	4.9	84	2.3	1.8	0.8			
Los Angeles, CA	30,581	117	5.8	100	2.0	2.5	1.3			
	28,670	110	3.4	59	2.6	2.5				
Las Vegas, NV			7.3				0.8 5			
Portland, OR	27,552	106		126	3.1	4.2				
Seattle, WA	30,736	118	2.9	50	1.8	2	1 . 1 5			
Anchorage, AK	38,428	147	2.7	47	2.7					
Honolulu, HI	29,769	114	7.2	124	1.6	4.3	1.3			

Honolulu, HI 29,769 114 7.2 124 1.6 4.3 1.3

Income and property tax data are for FHA "Selected Housing Areas" whose boundaries conform to SMSA definitions and are for 1980 PHA insured existing mortgages only, which represent small and varying percentages (by state) of total single-family homes. These amounts may or may not be representative of all homes in a particular state. All other data are for the largest city in each state.

 $^{^2\}mathrm{No}$ broad-based personal income tax. $^3\mathrm{State}$ of Maine data for the 4th quarter of 1977 increased to 1980 on the basis of the U.S.

average annual percentage change. Portland data not available.

4State data. Increased from 1972 on the basis of the U.S. average annual percentage change.

⁵No general sales tax.
6Estimated. 1979 data increased to 1980 on the basis of the U.S. average percentage change.

⁷ State data. Cheyenne data not available.
Note: In computing personal income tax liabilities, estimated itemized deductions were assumed. Estimated state-local sales tax liabilities based on amounts allowed by the Internal Revenue Service as are deductions in computing federal personal income taxes. Regional total are unweighted averages. Source: ACIR staff computations.

TABLE 34 -- EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1980 1/

	1			Adjusted Gros			<u>.</u>	
State and Region	\$10,000	\$15,000	\$17,500	\$20,000	\$25,000	\$50,000	\$75,000	\$100,000
New England	1.1%	1.8%	2.0%	2,2%	2.7%	4.4%	5.4%	6.2%
Maine	, 4	.6	.8	1.1	1.9	4.6	5.9	6.7
Massachusetts	2.5	3.0	3.4	3.6	3.9	4.6	4.9	5.0
Rhode Island	.7	1.6	1.8	1.8	2.2	3.8	5.0	5.9
Vermont	.9	1.9	2.1	2.2	2.7	4.6	6.0	7.1
Mideast	1.6	2.1	2.4	2.8	3.4	4.8	5.4	5.8
Delaware District of Columbia	2.4 1.3 <u>2</u> /	2.3 2.6	2.9 3.1	3.6 3.7	4.4	6.5 7.0	8.1 7.9	9.2 8.4
Maryland	2.1	2.1	2.4	2.7	3.1	3.8	4.0	4.1
New Jersey	.4	1.4	1.5	1.6	1.7	2.1	2.2	2.3
New York	1.3	1.8	2.3	2.9	4.2	7.0	7.9	8.4
Pennsylvania	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Great Lakes	. 7	1.7	2.0	2.2	2.5	3.2	3.5	3.8
Illinois	1.5	1.8	1.9	2.0	2.1	2.3	2.4	2.4
Indiana <u>3</u> /	1.1	1.6	1.6	1.7	1.7	1.6	1.6	1.7
Michigan 4/	1.]	1.1	1.3	1.4	1.6	2.8	3.4	3.9
Ohio Wisconsin <u>5</u> /*	.5 6	.8 3.4	1.0 4.1	1.2 4.7	1.5 5.5	2.3 7.0	2.7 7.6	2.9 7.9
Plains 5/	1	1.3	1.6	<u>2</u> .1	2.6	3.8	4.1	4.3
Iowa*	2.4	2.1	2.5	3.0	3.5	4.5	4.9	5.1
Kansas <u>6</u> /	. 7	ī.i <u>6</u> /	1.1	1.4	1.8	3.0	3.2	3.4
Minnesota 7/*	-4.3 .6	2.8	3.5	4.5	5.5	7.3	7.4	7.4
Missouri <u>8</u> /	.6	.9	1.2	1.6	2.1	2.8	2.8	2.8
Nebraska <u>5</u> /	6	.5	.8	.9	1.3	2.8	3.8	4.5
North Dakota <u>9</u> /	.5	.6	.8	1.1	1.5	2.2	2.5	2.6
Southeast	1.4	1.3	1.6	2.0	2.5	3.5	3.8	4.0
Alabama Arkansas	1.7 1.6	1.4 1.6	1.7 1.9	2.0 2.3	2.3	2.7	2.6 5.0	2.5
Georgia	.8	1.1	1.5	2.0	2.7	4.5 4.0	4.4	5.4 4.7
Kentucky	2.6	1.9	2.3	2.6	3.0	3.3	3.2	3.1
Louisiana					.3	.7	1.0	1.1
Mississippi			.3 2.7	.7	1.2	2.3	2.7	2.9
North Carolina	2.3	2.3	2.7	3.2	3.9	5.1	5.4	5.7
South Carolina*	1.6	1.6	2.0	2.6	3.3	4.8	5.2	5.5
Virginia West Virginia <u>10</u> /	1.8 1.4	2.0 1.3	2.3 1.4	2.7 1. 6	3.2 1.9	4.2 3.1	4.5 3.9	4.7 4.5
Southwest 5/								
Arizona 5/*	5 1	.2	.5 1.2	.8 1.6	2.1	3.0 3.3	3.6 3.4	3.9
New Mexico 11/	-1.9	7 6/	4	1	.5	2.4	3.5	4.3
Oklahoma	.4	7 <u>6</u> / .6 <u>6</u> /	.7	1.0	1.6	3.3	3.8	4.1
Rocky Mountain	.9	1.2	1.6	2.1	2.8	4.1	4.3	4.4
Colorado*	1.0	0.9	1.2	1.5	2.0	2.9	3.0	3.0
Idaho	1	1.3	1.9	2.5	3.4	5.0	5.5	5.9
Montana*	1.2	1.1	1.5	2.1	2.9	4.6	4.9	5.0
Utah	2.0	1.9	2.4	2.9	3.5	4.1	4.0	3.9
Far West	.5	1.5	2.0	2.6	3.3	5.3	6.5	7.2
California <u>5</u> /* Oregon*	-1.4 2.3	.6 2.1	.9 2.6	1.3	1.9	4.5	6.2	7.2
Hawaii <u>12</u> /	.6 <u>12</u> /	1.9	2.5	3.2 3.2	4.0 4.0	5.6 5.8	6.7 6.6	7.3 7.2
Median Rate	1.0	1.4	1.8	2.0	2.3	3.8	4.0	4.5
Federal Rate	3.7	8.3	9.3	9.5	11.5	19.9	26.2	31.0

⁽See footnotes on the next page.)

Advisory Commission on Intergovernmental Relations.

TABLE 34--EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1980 1/

(Continued from previous page)

Note: "Effective rates" are computed as the percentage that tax liability is of adjusted gross income (i.e., income after business deductions but before personal exemptions and other allowable deductions). In computing income taxes, it was assumed that all income was from wages and salaries and earned by one spouse. In computing the state income taxes at the \$10,000 income level, the optional standard deductions, low income allowances, and optional tax tables were used. For the other income levels (based on deductions claimed on federal income tax returns) the following estimated itemized deductions were assumed (excluding deductions for federal or state income taxes): \$15,000-\$4,250; \$17,500-\$4,600; \$20,000-\$4,700; \$25,000-\$5,050; \$50,000-\$7,850; \$75,000-\$10,950; and \$100,000-\$13,165. For federal tax computations, the zero bracket amount (\$3,400) applied for the \$10,000 and \$15,000 levels; and the average of the zero bracket amount and estimated itemized deductions (\$3,900) for the \$17,500 level. For the remaining income levels, the following estimated itemized deductions were assumed: \$20,000-\$5,150; \$25,000-\$5,700; \$50,000-\$10,000; \$75,000-\$14,400; and \$100,000-\$18,400 (state itemized deductions with the addition of est. state income taxes and less certain deductions not allowed under federal law); except that when the state income tax is itself deductible for state income tax purposes, the actual state tax liability was included for both federal and state tax computations. Excludes the following states with limited personal income taxes—Connecticut (capital gains and dividends); New Hampshire and Tennessee (interest and dividends).

--Indicates no tax liability. *States with indexation provisions.

Regional percentages are unweighted averages.

- 1/ Based upon tax liability on income earned during calendar year 1980.
- 2/ Includes a renter credit (\$142 est.).
- 3/ Includes the \$1,500 renter deduction at the \$10,000 income level; and estimated credits for college contributions for the following income levels: \$50,000--\$100 credit, \$75,000 and \$100,000 levels--\$200 credit.
- 4/ Includes credits for estimated city (Detroit) income and property tax payments.
- 5/ Negative rates result from credits allowed for consumer type taxes paid and/or property tax or renter credits. If the credit exceeds the tax liability the taxpayer can apply for a refund.
- $\frac{6}{2}$ In computing both federal and state tax liabilities at the \$15,000 income level, estimated itemized deductions of \$3,400 were used.
- Includes an estimated \$429 renter credit for the \$10,000 income level and the \$50 homemaker credit through the \$25,000 level.
- 8/ In addition to the itemized deductions indicated in the general note above, includes the deduction for social security taxes for itemized return filers.
- 9/ In addition to the itemized deductions indicated in the general note above, includes the deduction for medical expenses incurred but disallowed on the federal return because of the federal limitation.
- 10/ In computing tax liabilities, the itemized deductions used were federal itemized deductions, less the estimated average state income tax included.
- In computing the state tax liabilities, estimated federal itemized deductions were used, substituting the actual

 New Mexico income tax liability for the estimated average state income tax liability included. The negative
 rates result from the food and medical (4% of allowable medical and dental expenses) tax credits.
- 12/ Includes excise tax and renter credits.

Source: ACIR staff computations based on the Commerce Clearing House, <u>State Tax Reporter</u>; and Department of the Treasury, Internal Revenue Service, <u>Your Federal Income Tax</u>, 1980 Edition.

TABLE 35 -- EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1953, 1965, 1977, AND 1980

					Adjus	ted Gros	s Income	Level				
		\$10	000	···	ļ	\$17	500	,		\$25,	000	
State and Region	1953	1965	1977	1980	1953	1965	1977	1980	1953	1965	1977	1980
New England Maine Massachusetts <u>2</u> / Rhode Island Vermont	2.2 1/ 1.6 1/ 2.8	2.7 1/ 1.7 1/ 3.7	1.3 .4 2.7 .8 1.1	1.1 .4 2.5 .7		3.0 1/ 1.7 4.3	2.2 1.0 3.6 1.7 2.6	2.0 .8 3.4 1.8 2.1	2.8 1/ 1.7 1/ 3.9	3.3 1/ 1.7 1/ 4.9	2.8 2.1 4.0 2.1 3.1	2.7 1.9 3.9 2.2 2.7
Mideast Delaware <u>2</u> / District of Columbi Maryland New Jersey New York Pennsylvania	1.3 1.1 a .6 1.3 1/ 2.2 1/	2.0 2.2 1.6 1.9 1/ 2.2 1/	2.1 2.5 2.7 2.5 .6 2.1 2.0	1.6 2.4 1.3 2.1 .4 1.3 2.2	n o	2.8 3.8 1.9 2.0 1/ 3.5 1/	2.7 3.5 3.4 2.6 1.5 3.0 2.0	2.4 2.9 3.1 2.4 1.5 2.3 2.2	2.6 3.1 1.4 1.5 1/ 4.4 1/	3.6 4.8 2.4 2.2 1/ 5.0	3.4 4.7 4.6 3.1 1.7 4.4 2.0	3.4 4.4 4.6 3.1 1.7 4.2 2.2
Great Lakes Illinois Indiana Michigan <u>3</u> / Ohio Wisconsin <u>4</u> /	2.9 1/ 1/ 1/ 2.9	2.5 1/ 1.3 1/ 1/ 3.7	1.7 1.5 1.5 1.5 .5 .5	.7 1.5 1.1 1.1 .5	T	3.1 1/ 1.6 1/ 4.5	2.0 1.9 1.7 1.0 1.0	2.0 1.9 1.6 1.3 1.0 4.1	4.8 1/ 1/ 1/ 4.8	3.7 1/ 1.7 1/ 5.6	2.5 2.1 1.8 1.4 1.5 5.6	2.5 2.1 1.7 1.6 1.5 5.5
Plains Iowa Kansas Minnesota <u>4</u> / Missouri Nebraska <u>4</u> / North Dakota <u>2</u> /	1.6 2.0 .8 3.0 1.0 1/	2.0 2.1 1.8 4.1 1.0 <u>1/</u>	1.2 2.8 1.0 1.4 .7 .2	1 2.4 .7 -4.3 .6 6	c 0	2.6 2.2 1.9 4.8 1.4 1/ 2.7	2.4 2.8 1.5 5.6 1.4 1.6	1.6 2.5 1.1 3.5 1.2 .8	2.7 2.1 1.4 4.6 1.7 1/ 3.8	3.2 2.4 2.4 5.6 1.7 1/ 3.8	3.2 3.4 2.0 6.7 2.1 2.1 3.1	2.6 3.5 1.8 5.5 2.1 1.3
Southeast Alabama Arkansas Georgia Kentucky Louisiana Mississippi North Carolina South Carolina Virginia West Virginia	1.5 1.5 .6 1.3 2.3 .4 .7 2.9 1.7 2.3 <u>1</u> /	1.4 1.3 1.0 2.3 .4 .5 2.9 1.5 2.3	1.5 1.7 1.6 .8 2.5 .4 2.6 1.6 1.8	1.4 1.7 1.6 .8 2.6 2.3 1.6 1.8	M P U	2.1 2.0 2.2 2.7 .8 1.1 3.6 2.7 2.8 1.0	1.9 1.9 2.1 1.7 2.4 1.0 1.1 3.1 2.2 2.2	1.6 1.7 1.9 1.5 2.3 .3 2.7 2.0 2.3 1.4	2.8 2.4 2.0 3.5 3.1 .9 2.1 4.7 3.4 3.5	2.6 2.4 2.5 3.1 3.1 .9 1.6 4.4 3.8 3.3	2.6 2.3 2.9 2.7 2.9 1.0 1.8 3.9 3.3 3.1	2.5 2.3 2.9 2.7 3.0 .3 1.2 3.9 3.3 3.2
Southwest Arizona <u>2/4/</u> New Mexico <u>2/4</u> / Oklahoma	.6 .6 .5	.8 .9 .8 .7	.4 1.6 9 .5	5 1 -1.9 .4	E	1.1 1.4 .9 1.1	1.0 1.7 .5 .9	.5 1.2 4 .7	1.2 1.3 .6 1.6	1.5 1.9 .9 1.6	1.9 2.5 1.4 1.8	1.4 2.1 .5 1.6
Rocky Mountain Colorado Idaho Montana <u>2</u> / Utah	1.2 .9 1.3 .9 1.6	2.0 1.5 2.2 1.9 2.4	1.8 1.4 1.0 2.8 2.0	.9 1.0 .1 1.2 1.4	D	2.9 2.4 3.2 2.9 3.1	2.4 1.7 2.5 2.7 2.6	1.6 1.2 1.9 1.5 1.8	2.5 2.8 2.8 1.9 2.5	3.6 3.2 4.0 3.6 3.4	3.3 2.6 3.6 3.6 3.4	2.8 2.0 3.4 2.9 3.1
Far West California <u>4</u> / Oregon Hawaii	1.4 .5 2.2 N.A.	2.7 .5 3.3 4.2	1.3 4 3.0 1.3	.5 -1.4 2.3 .6		3.2 1.0 3.7 4.9	2.7 1.6 3.3 3.2	2.0 .9 2.6 2.5	2.3 1.1 3.4 N.A.	3.9 1.6 4.4 5.8	3.7 2.5 4.3 4.3	3.3 1.9 4.0 4.0
Median rate	1.3	1.7	1.4	1.0		2.2	1.9	1.8	2.5	3.1	2.6	2.3
Federal tax	13.3	11.1	4.5	3.7		13.3	10.2	9.3	20.4	16.1	12.5	11.5

⁽See footnotes on the following page.)

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TABLE 35--EFFECTIVE RATES OF STATE PERSONAL INCOME TAXES FOR SELECTED ADJUSTED GROSS INCOME LEVELS, MARRIED COUPLE WITH TWO DEPENDENTS, BY STATE, 1953, 1965, 1977, AND 1980

(Continued from previous page)

Note: "Effective rates" are computed as the percentage that tax liability is of adjusted gross income (i.e., income after business deductions but before personal exemptions and other allowable deductions). In computing income taxes, it was assumed that all income was from wages and salaries and earned by one spouse. In computing tax liabilities at the \$10,000 income level, the optional standard deductions, low income allowances, and optional tax tables were used for states and the following estimated deductions for federal: 1980 and 1977, the zero bracket amount; 1965—14% of A.G.I.; and 1953—12% of A.G.I. For the other income levels (based on deductions claimed on federal income tax returns) the following estimated itemized deductions were assumed for state computations: \$17,500 income level—\$4,600 in 1980; \$3,915 in 1977, and \$2,640 in 1965; \$25,000 income level—\$5,050 in 1980, \$5,115 in 1977, \$3,475 in 1965, and \$2,525 in 1953. For federal computations at the \$17,500 level, estimated deductions were assumed to be \$3,900 in 1980 and \$3,800 in 1977 (average of the zero bracket amount and estimated itemized deductions) and \$2,925 estimated itemized in 1965. At the \$25,000 level federal estimated itemized deductions of \$5,700 in 1980, \$5,850 in 1977, \$3,843 in 1965, and \$3,150 in 1953 were assumed. New Hampshire and Tennessee are excluded since their personal income taxes apply only to interest and dividend income; also excluded is the Connecticut "capital gains and dividends tax."

Regional percentages are unweighted averages.

N.A.--Data not available.

- -- Indicates no tax liability.
- 1/ No personal income tax for year indicated.
- 2/ As there was no standard deduction in 1953, the standard deduction authorized under present laws was used in computing the 1953 tax liability.
- 3/ Includes credits for estimated city (Detroit) income and property tax payments.
- 4/ Negative rates result from credits allowed for consumer-type taxes paid and/or property tax or renter credits. If the credit exceeds the tax liability, the taxpayer can apply for a refund.

Source: ACIR staff computations.

TABLE 36--STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1981

	State		Sta	ite Tax Collecti	ons		
Fiscal Year	Personal Income Tax Receipts (\$000,000)	Federal Personal Income Tax Receipts	Total State Collections	General Sales and Gross Receipts	Corporation Income Tax Receipts	Local Property Tax Receipts	
1953	9691	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	16.32	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	

lIncludes corporation income taxes for three states--Alabama, Louisiana, and Missouri.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], Table 4.

²No increase from previous year because of the change in the federal fiscal year.

TABLE 37--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS $1958-1981^{\mbox{\ 1}}$

State and Region	1981	1980	1977	1975 ²	<u> 1971</u>	1966	1958
United States	1.26	1.28	1.67	1.89	1.98	1.70	1.34
Officed States	1120	1.20					
New England	, 64	1.55	2.17	1.94	2.38	2.01	1.44
Connecticut Maine	1.53	1.253	1.65	1.86	2.43	2.01	1.58
Massachusetts	2.43	2.51	3.50	3.26	3.13	2.76	2.21
New Hampshire	n.a.	1.734	n.a.	(2.38)	3.14	2.38	1.81
Rhode Island	n.a.	1.93	n.a.	2.27	2.21	1.96	1.67
Vermont	n.a.	1.605	n.a.	(2.21)	2.53	2.27	1.63
Mideast	0.70	0.05	0.88	0.92	1.26	1.14	0.71
Delaware District of Columbia	0.79 1.22	0.85 1.30	0.88 n.a.	1.78	1.80	1.14	1.08
Maryland	1.25	1.61	1.69	2.01	2.24	2.05	1.47
New Jersey	2.53	2.60	3.31	3.15	3.01	2.57	1.77
New York	2.75	2.75	2.89	2.56	2.72	2.40	2.09
Pennsyl vania	1.50	1.57	1.85	1.71	2.16	1.88	1.50
Great Lakes						- 2	
Illinois	1.47	1.50	1.90	2.21	2.15	1.96	1.35
Indiana	1.13	1.19	1.66	1.64 2.38	1.96 2.02	1.64 1.81	0.84 1.45
Michigan Ohio	2.74 1.07	2.54 1.08	2.63 1.26	1.29	1.47	1.44	1.43
Wisconsin	1.75	1.67	2.22	2.63	3.01	2.31	1.82
Plains							
Iowa	1.75	1.48	1.76	2.20	2.63	2.12	1.34
Kansas	0.93	0.94	1.37	1.55	2.17	1.96	1.65
Minnesota	0.79	0.93	1.39	1.58	2.05	2.14	1.57
Missouri	0.95	1.00	1.59	1.85	1.79	1.64	1.12
Nebraska	2.31	2.37	2.48	2.50 1.53	3.15 2.08	2.67 1.81	1.90 1.54
North Dakota South Dakota	1.01 1.69	1.00 1.70	1.26 1.79	2.14	2.71	2.64	2.01
Southeast	1.07	1.70	1.77	2.14	24/1	2104	2.01
Alabama	0.38	0.56	0.74	0.75	0.85	0.66	0.56
Arkansas	1.42	1.53	1.49	1.41	1.14	1.09	0.84
Florida	0.92	1.02	1.13	1.18	1.41	1.09	0.76
Georgia	1.21	1.24	1.27	1.33	1.44	1.30	0.84
Kentucky	1.14	1.19	1.25	1.23	1.27	1.03	0.93
Louisiana	0.28	0.26	0.61	0.64	0.56 0.96	0.43	0.52 0.66
Mississippi North Carolina	0.86 1.07	0.93 0.95	1.10 1.35	1.12 1.51	1.58	0.93 1.31	0.90
South Carolina	0.84	0.81	0.82	1.07	0.94	0.60	0.48
Tennessee	1.42	1.27	1.40	1.31	1.53	1.37	0.97
Virginia	1.39	1.26	1.21	1.32	1.32	1.13	0.90
West Virginia	0.37	0.43	n.a.	0.78	0.69	0.71	0.56
Southwest							
Arizona	0.74	1.16	1.72	1.54	1.65	2.41	2.14
New Mexico	1.14	1.12	1.65	1.56	1.70	1.30	0.93
Oklahoma Tama	0.82 1.68	0.91 1.57	0.95 1.84	1.27 2.06	1.35 1.91	1.11 1.62	0.86 1.36
Texas Rocky Mountain	1.00	1.57	1.04	2.00	1.71	1.02	1.50
Colorado	1.01	1.05	1.80	1.99	2.45	2.20	1.72
Idaho	0.94	0.96	1.46	1.86	1.72	1.23	1.14
Montana	1.08	1.11	1.31	1.60	2.19	1.70	1.32
Utah	1.03	1.02	1.03	1.20	1.49	1.52	1.05
Wyoming	0.47	0.50	0.87	1.12	1.38	1.34	1.17
Far West				17 7W1	7 211	- 1 111	1
California	1.04	0.98	2.21	2.08	2.48	2.03 1.47	1.50
Nevada O regon	1.13 1.56	1.22 1.72	1.71 2.25	1.53 2.18	1.48 2.33	1.47	1.55
Oregon Washington	0.95	1.06	1.75	1.86	1.62	1.14	0.92
Alaska	n.a.	1.35	n.a.	1.73	1.61	1.42	1.12
Hawaii	0.36	0.42	n.a.	(0.95)	0.92	0.81	0.62

(See footnotes on following page)

TABLE 37--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1981

(Continued from previous page)

Note: These effective rates are for existing FHA insured mortgages only, which represent small and varying percentages (by state) of total single-family homes. These rates may or may not be representative of the rates applicable to all homes in a particular state. The United States average tax rate for 1981 (1.26) indicates that, on average, the property tax on a home with a market value of \$100,000 would be \$1,260.

n.a. -- Data not available.

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

²Figures in parenthesis are for 1974, data for 1975 not available.

 3 Fourth quarter of 1977 increased to 1980 on the basis of the U.S. average percentage change.

⁴ACIR staff estimates based on 1974 (latest year readily available) increased to 1980 on the basis of the U.S. average percentage change (75%) and the 1977 Census of Governments, "Taxable Property Values and Assessment/Sales Price Ratios" (25%).

⁵ACIR staff estimates based on 1974 (latest year readily available) increased to 1980 on the basis of the U.S. average percentage change.

Sources: 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.

TABLE 38--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1982 (Amounts in dollars)

Index of Per Grants to States Capita Federal Procurement Direct Payments Expenditures and Local Sala ries to Individuals 5 Contract Awards 6 Other and Wages 4 (100=U.S. Avg.) 1 Total 2 Governments3 State and Region 626 23 100 2,591 379 335 1,228 U.S. Total 1,271 1,146 36 199 119 3,089 438 New England 1,165 2,129 25 357 **T43** 3,819 Connecticut 147 715 10 1,319 106 2,736 465 227 Maine 2,999 476 182 1,313 975 54 Massachusetts 116 12 574 2,530 1,205 98 339 400 New Hampshire 1,432 494 292 417 28 103 2,663 Rhode Island $\frac{1,151}{1,352}$ 412 24 86 2,239 525 127 Vermont 17 52 R 2,745 Mideasto 472 375 106 274 1,223 516 12 467 2,493 Delaware 96 9,6004 2,970 66 661⁴ 17,1274 2,438 Dist. of Col.4 2,053 136⁴ 3,5344 8504 1,281 959 24 421 Maryland⁴ 442 6 1,239 New Jersey 87 2,245 367 191 2,490 528 125 1,313 503 21 96 New York 335 14 1,454 2,399 390 206 93 Pennsylvania 1,984 275 74 355 140 1,199 77 Great Lakes 1,214 179 18 358 180 1,950 Illinois 1,849 16 71 285 136 1,025 388 Indiana 97 1,254 200 12 1,957 395 Michigan 76 405 11 1,246 83 2,160 335 163 Ohio 1,150 17 1,872 399 80 226 72 Wisconsin 224 1,218 596 66 358 95 2,461 Plains 1,210 147 49 1,792 69 308 Towa 296 333 1,263 663 103 103 2,658 Kansas 391 50 1,119 2,091 432 99 81 Minnesota 281 1,327 1,257 29 334 3,229 Missouri 125 152 123 1,192 2,108 332 309 Nebraska 81 458 456 954 155 196 2,219 North Dakota 86 1,209 110 160 2,335 473 382 South Dakota 90 2,538 1,286 470 13 342 427 98 Southeast 1,283 330 14 365 476 Alabama 95 2,468 28 266 203 1,357 86 2,221 367 Arkansas 288 1,733 487 6 281 Florida 108 2,795 335 13 1,080 2,290 392 470 88 Georgia 82 389 327 1,208 185 6 2,115 Kentucky 992 634 14 86 2,223 369 213 Louisiana 29 2,593 1,214 580 100 431 339 Mississippi 1,076 168 17 75 1,936 311 363 North Carolina 9 1,105 370 515 South Carolina 90 2,327 329 1,187 329 584 15 349 95 2,463 Tennessee 1,1924 1,203 4,0274 10 1554 299 1,323 Virginia 86 5 395 132 1,430 79 2,048 West Virginia 1,097 <u> 563</u> 36 2,350 91 284 369 Southwest 23 362 1,351 649 103 2,672 286 Arizona 1,501 1,176 26 New Mexico 548 621 149 3,872 35 212 87 2,243 320 449 1,226 0klahoma 40 <u>2,1</u>75 252 331 1,015 536 84 Texas 1,019 482 39 Rocky Mountain 93 2,416 394 482 38 99 326 540 1,047 616 2,568 Colorado 1,074 408 41 365 302 85 2,192 Idaho 2,247 371 1,183 121 90 87 481 Montana 906 542 22 398 576 94 2,444 Utah 82 2,129 708 369 826 210 15 Wyoming 1,185 1,009 404 22 116 3,001 380 Far West 22 1.126 3,100 373 410 1.169 120 California 1,142 5 399 664 101 2,621 410 Nevada 149 20 2,079 440 197 1,272 80 Oregon 1,232 3,085 503 946 30 119 375 Washington 1,707 673 1.089 39 4,533 1,024 175 Alaska 1,584 1,128 356 15 3,499 415 135 Hawaii

(See footnotes on following page)

Advisory Commission on Intergovernmental Relations

TABLE 38--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1982

(continued from previous page)

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. Not all federal expenditures are included in this table. Expenditures that can not be allocated to individual states (such as net interest on the federal debt, international payments and foreign aid) have been excluded.

¹Thus a figure such as 147 for Connecticut indicates that federal expenditures for Connecticut are 147% of the U.S. average (or, alternatively, 47% greater than the U.S. average). Conversely, the index figure of 69 for Iowa indicates that federal expenditures for Iowa are only 69% of the U.S. average. (Regional figures are population-weighted averages.)

²Details may not sum to totals because of independent rounding.

³Among the largest programs included in this category are (federal expenditures <u>only</u>) Medicaid, AFDC, highway programs, low-rent housing, general revenue sharing, wastewater treatment works, etc.

⁴Federal civilian and military salaries and wages were reported by <u>location</u> 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.

⁵Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits as well as supplemental security income and food stamps.

 $^6\mathrm{Defense}$ contracts account for 78% of the total in this category.

⁷Among the largest programs included in this category are agricultural support programs and National Science Foundation grants.

⁸In 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). If the District of Columbia were excluded from the calculations, the index figure would drop to 98 and the per capita expenditure figure would become \$2527.

9Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1982, Table 8, February 1983.

TABLE 39--FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL RECEIPTS FROM OWN SOURCES, TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-1983 (Dollar Amounts in Billions)

		 					, , , , , , , , , , , , , , , , , , ,	xhibits:		
	·	Federal Grants-	in-Aid (Current	Dollars)		Const	ral Grants in ant Dollars 2 Dollars, 2 Deflator)	Estimated Number of	Grants for Payments to Individuals	
Fiscal Year ¹	Amount	Percent Increase or Decrease (-)	State-Local Receipts From Own Source ²	Total Federal Outlays	Gross National Product	Amount	Percent Increase or Decrease (-)	Federal Grant Programs	Amount	Percent of Total Grants
1955	\$3.2	4.9	11.8	4.7	0.8	\$5.3	n.a.	n.a.	\$1.6	50.0
1956	3.7	15.6	12.3	5.3	0.9	5.9	11.3	n.a.	1.7	45.9
1957	4.0	8.1	12.1	5.3	0.9	6.2	5.1	n.a.	1.8	45.0
1958	4.9	22.5	14.0	6.0	1.1	7.4	19.4	n.a.	2.1	42.9
1959	6.5	32.7	17.2	7.0	1.4	9.6	29.7	n.a.	2.4	36.9
1960	7.0	7.7	16.8	7.6	1.4	10.2	6.3	132	2.5	35.7
1961	7.1	1.4	15.8	7.3	1.4	10.2	-0-	n.a.	2.9	40.8
1962	7.9	11.3	16.2	7.4	1.4	11.2	9.8	n.a.	3.2	40.5
1963	8.6	8.9	16.5	7.8	1.5	12.0	7.1	n.a.	3.5	40.7
1964	10.1	17.4	17.9	8.6	1.6	13.9	15.8	n.a.	3.8	37.6
1965	10.9	7.9	17.7	9.2	1.7	14.7	5.8	n.a.	3.9	35.8
1966	13.0	19.3	19.3	9.6	1.8	16.9	15.0	n.a.	4.5	34.6
1967	15.2	16.9	20.6	9.6	2.0	19.2	13.6	379	5.0	32.9
1968	18.6	22.4	22.4	10.4	2.2	22.5	17.2	n.a.	6.3	33.9
1969	20.3	9.1	21.6	11.0	2.2	23.4	4.0	n.a.	7.5	36.9
1970	24.0	18.2	22.9	12.2	2.5	26.2	12.0	n.a.	9.0	37.5
1971	28.1	17.1	24.1	13.3	2.7	29.3	11.8	n.a.	11.0	39.1
1972	34.4	22.4	26.1	14.8	3.1	34.4	17.4	n.a.	14.4	41.9
1973	41.8	21.5	28.5	16.9	3.3	39.5	14.8	n.a.	14.3	34.2
1974	43.4	3.8	27.3	16.1	3.1	37.7	-4.6	n.a.	15.3	35.3
1975	49.8	14.7	29.1	15.3	3.4	39.6	5.0	448	17.4	34.9
1976	59.1	18.7	31.1	16.1	3.6	44.7	12.9	n.a.	21.0	35.5
1977	68.4	15.7	31.0	17.0	3.7	48.8	9.2	n.a.	23.9	34.9
1978	77.9	13.9	31.7	17.3	3.7	51.8	6.1	498	26.0	33.4
1979	82.9	6.4	31.3	16.8	3.5	50.7	-2.1	n.a.	28.8	34.7
1980	91.5	10.4	31.7	15.8	3.6	51.2	1.0	n.a.	34.2	37.4
1981	94.8	3.6	29.4	14.4	3.2	48.5	-5.3	539	40.1	42.3
1982	88.8	-7.0	25.4	12.1	2.9	42.6	-12.2	4413	37.8	45.5
1983 est.	93.5	6.0	n.a.	11.6	2.9	42.9	0.7	4094	n.a.	n.a.
1984 est.	95.9	2.6	n.a.	11.3	2 7	41.8	-2.6	n.a.	n.a.	n.a.

^{*1983} and 1984 estimates based upon OMB assumptions published in the FY 1984 Budget. Grant-in-aid figures from Special Analysis H, Table H-7; federal outlays from Budget, Summary Table 23; GNP and GNP deflator figures from Budget, Section 2, page 9. See Special Analysis H for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census and OMB.

Sources: ACIR staff computations based on U.S. Office of Management and Budget, Budget of the United States Government, (annual); Unpublished data from OMB Office of Financial Management; U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76, Statistical Tables; Survey of Current Business, various issues; David B. Walker, Toward a Functioning Federalism, Cambridge, MA., Winthrop Publishers, Inc., 1981, p. 79.

n.a. -- Not available.

est.--Estimated.

¹For 1955-1976, years ending June 30; 1977-1982 years ending September 30.

²As defined in the national income and product accounts.

 $^{^3}$ Seventy-nine programs have been folded into nine block grants, and at least another twenty six-programs have not been funded as of November 1, 1981.

⁴Includes 398 categorical grants and 11 block grants.

TABLE 40--STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1981

State I				Loc	al Covernm	ent Interg	ove m n enta	1 Revenue	From				
		Fed	eral Govern	ment (Dire	ct)	<u></u>	State Go	ve rament l					,
Federal Govern- ment	Local Govern- ments	All Loc. Govern- ments2	Munici- palities	Counties	School Districts	All Local Govern- ments2,3	Munici-	Countles	School Districts	All Local Govern-	Munici- palities	Counties	School Districts
				Inter	gove mment	al Revenue	(In Hilli	ons)					
\$2,762 6,382 9,874	\$266 363 447	\$368 592 1,155	\$121 256 557	\$31 45 98	\$169 225 331	\$5,987 9,522 14,010	\$1,236 1,868 2,745	\$1,767 2,245 3.325	\$2,720 4,850 6.865	\$6,355 10,114 15,165	\$1,439 2,321 1,534	\$1,837 2,385 3,495	\$3,031 5,278 7,460
19,252 22,754	995 1,054	2,605 3,391	1,337 1,861	234 302	535 700	26,920 31,081	6,173 7,401	7,000 8,145	12,895 14,730	29,525 34,473	7,906 9,697	7,290 8,490	14,436 16,299
26,791 31,353 31,632	1,191 1,339 1,538	4,551 7,903 10,199	2,538 4,370 5,458	405 1,075 2,331	749 790 829	35,143 39,963 44,553	8,434 9,694 10,464	9,252 10,262 10,890	16,471 17,995 21,720	39,694 47,866 54,752	11,528 14,697 16,624	9,956 11,736 13,666	17,653 19,291 23,112
36,148 42,013 45,938	1,680 2,704 2,737	10,906 13,576 16,637	5,844 7,442 8.880	2,385 2,911 3,741	871 894 934	51,068 56,169	13,052 13,772	11,842 13,156	24,209 27,181	61,974 69,746	19,648 22,234	14,755 16,677	26,066 29,160 31,887
50,200 54,548 61,892	3,261 2,539 2,434	19,393 20,616 21,136	10,234 10,818 10,872	4,824 4,941 4,948	1,229 1,175 1,198	64,661 74,162	14,482 15,472	15,388 18,097	33,631 37,978	84,054 94,777 102,425	25,833 27,579 28,270	20,878 23,891 24,746	34,858 40,237 45,976
67,868	2,918	22,427 Intergo	11,283 vernmental	4,712 Revenue as	1,272 a Percenta	89,017 age of Gen	16,998 eral Reven	21,168	47,559	111,443	29,841	26,788	50,256
20.9 31.0 32.3	1.7 1.8 1.5	2.5 2.6 3.6	1.9 2.8 4.5	1.1 1.0 1.6	4.3 3.2 3.1	40.6 41.6 43.3	19.4 20.1 22.2	59.9 52.2 53.7	69.0 69.3 64.8	43.1 44.1 46.9	22.5 25.0 28.6	62.2 55.5 56.5	76.9 75.4 70.5
33.5 37.1	1.7	5.1 5.9	7.1 8.9	2.3 2.6	3.1 3.7	52.4 54.1	33.0 35.4	67.4 69.0	75.1 77.4	57.5 60.0	42.2 46.4	70.2 72.0	84.1 85.6
39.0 35.5	1.7 1.7 1.7	11.2 13.3	10.8 17.0 19.8	3.0 7.1 14.2	3.6 3.5 3.4	54.5 56.7 58.1	35.9 37.7 38.0	68.1 67.9 66.2	79.3 80.2 88.6	61.6 67.9 71.3	49.1 57.2 60.4	73.3 77.7 83.1	84.9 86.0 94.3
37.3 39.1 37.9	1.7 2.5 2.3	12.9 14.6 16.3	19.3 22.5 24.2	13.1 14.4 16.5	3.2 3.0 3.0	60.5 60.3 59.1	43.2 41.6 38.7	65.3 64.9 63.2	90.3 91.5 94.4	73.5 74.8 75.4	65.0 67.2 65.7	81.3 82.3 82.9	97.2 98.1 101.5
37.0 36.1 36.6 36.2	2.4 1.7 1.4	17.5 17.6 16.3	25.8 25.3 22.8	19.2 18.8 16.6	3.7 3.5 3.3	58.4 63.3 62.5	36.5 36.2 33.4	61.1 68.8 63.6	97.0 112.9 121.9	75.9 80.9 78.8	65.1 64.5 59.2	82.9 90.8 83.0	103.7 119.6 128.3 126.6
	governme Revenue Federal Government \$2,762 6,382 9,874 19,252 22,754 26,791 31,353 31,632 36,148 42,013 45,938 50,200 54,548 61,892 67,868 20.9 31.0 32.3 33.5 37.1 37.9 39.0 35.5	governmental Revenue From— Federal Government \$2,762 \$266 6,382 363 9,874 447 19,252 995 22,754 1,054 26,791 1,191 31,353 1,339 31,632 1,538 36,148 1,680 42,013 2,704 45,938 2,737 50,200 3,261 54,548 2,539 61,892 2,434 67,868 2,918 20.9 1.7 31.0 1.8 32.3 1.5 33.5 1.7 37.1 1.7 37.9 1.7 37.9 1.7 37.9 1.7 39.0 1.7 39.0 1.7 39.1 2.5 37.9 2.3 37.0 2.4 36.1 1.7 36.6 1.4	governmental Revenue From Fed Federal Local Government Governments2 \$2,762 \$266 S368 G6,382 363 592 9,874 447 1,155 \$19,252 995 2,605 22,754 1,054 3,391 26,791 1,191 4,551 31,353 1,339 7,903 31,632 1,538 10,199 36,148 1,680 10,906 42,013 2,704 13,576 45,938 2,737 16,637 50,200 3,261 19,393 54,548 2,539 20,616 61,892 2,434 21,136 67,868 2,918 22,427 10,906 19,393 36,545,48 2,539 20,616 61,892 2,434 21,136 67,868 2,918 22,427 20.9 1.7 2.5 31.0 1.8 2.6 32.3 1.5 3.6 33.5 1.7 5.1 37.1 1.7 5.9 37.9 1.7 7.1 39.0 1.7 11.2 35.5 1.7 13.3 37.1 1.7 5.9 37.9 1.7 7.1 39.0 1.7 11.2 35.5 1.7 13.3 37.3 1.7 12.9 39.1 2.5 14.6 37.9 2.3 16.3 37.0 2.4 17.5 36.1 1.7 17.6 36.6 1.4 16.3	gove rnmental Revenue From Federal Governments Federal Local Government All Loc. Governments Municiments \$2,762 \$266 \$368 \$121 \$382 363 592 256 \$9,874 447 1,155 557 \$19,252 995 2,605 1,337 \$2,754 1,054 3,391 1,861 \$26,791 1,191 4,551 2,538 \$31,353 1,339 7,903 4,370 \$31,632 1,538 10,199 5,458 \$36,148 1,680 10,906 5,844 \$42,013 2,704 13,576 7,442 \$45,938 2,737 16,637 8,880 \$50,200 3,261 19,393 10,234 \$4,548 2,539 20,616 10,818 \$61,892 2,434 21,136 10,872 \$67,868 2,918 22,427 11,283 Intergovernmental \$2.9	gove rnmental Revenue From Federal Government (Dire Revenue From Federal Government (Dire Revenue From	Federal Covernment Covern	Federal Local All Loc. Government Counties Districts School Government Gover	Federal Covernment Chirect State Covernment Chirect Covernment Cove	Federal Local Covernment Covernment	Federal Local Covernment Revenue From	Revenue From	Revenue From	Revenue From

Includes indirect federal aid passed through the states. Such aid in 1980 was estimated to be approximately \$17 billion--estimated on basis of 1977 data (latest available).

Source: ACTR staff computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 5 6 23 in 1981 edition).

²Includes townships and special districts.

³Duplicative intergovernmental transfers are excluded.

⁴Partially estimated.

TABLE 41--FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1981

	Total	Federal Aidl					
Fiscal Year	Amount	As a Percent of State-Local General Revenue From Own Sources	Education	Highways	Public Welfare	Housing and Urban Renewal	All Other (Including Revenue Sharing ²
		Amou	int (In Mill	ions)			
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
			5,698	4,553	7,574	1,609	3,823
1970	23,257	21.4		4,738	9,766	1,611	5,099
1971	27,121	22.8	5,907	•		1,981	6,955
1972	33,178	24.6	6,250	4,741	13,251	•	
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	18,8292
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	85,184	31.8	11,401	7,132	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
		Annual Percei	nt Increase	or Decreas	se (-)		
1954							
1964	13.03		11.23	21.23	7.53	20.13	12.93
1969	14.04		29.34	3.54	16.44	10.34	14.14
1970	19.8		14.9	5.9	19.1	74.7	33.3
1971	16.6		3.7	8.2	28.9	0.1	33.4
	22.3		5.8	0.1	35.7	23.0	36.4
1972	24.4	_ _	8.7	1.4	-8.7	7.1	122.2
1973			10.4	-5.2	6.1	12.7	0.8
1974	3.8						20.9
1975	15.8		19.5	4.4	11.8	14.3	
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	7.6		-1.7	15.1	17.2	115.5	-4.2
1980	6.6		13.1	32.6	21.2	-4.8	-7.7
1981	4.2		-1.4	-2.2	20.7	-0.5	-5.1
		Perce	entage Distr	ibution			
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
			14.2	10.4	31.4	6.7	37.3
1980	100.0		13.4	9.8	36.4	6.4	34.0
1 9 81	100.0		13.4	7.0	30.4	0.4	34+∪

^{*}Estimate.

 $^{^{1}}$ Federal intergovernmental expenditure, as defined by U.S. Bureau of the Census. See Special Analysis H of the $^{U.S.}$ Budget, Table H-9, to reconcile Budget, Census, and NIPA figures.

²Includes federal general revenue sharing payments of \$6,636 million in 1973, \$6,106 million in 1974, \$6,130 million in 1975, \$6,238 million in 1976, \$6,758 million in 1977, \$6,830 million in 1978, \$6,848 million in 1979, \$6,835 million in 1980 and \$5,144 in 1981.

³Annual average increase 1954 to 1964.

⁴Annual average increase 1964 to 1969.

TABLE 42--STATE AID OUTLAY* IN RELATION TO LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1981

	Tot	al State Aid*					
Fiscal Year	Amount	As a Percent of Local General Revenue From Own Sources	General Local Government Support	Education	Highways	• Public Welfare*	Others
			Amount (In M	illions)			
1954	\$5,679	41.7	\$600	\$2,930	\$871	\$1,004	\$274
1964	12.968	42.9	1,053	•		•	,
	•		1,000	7,664	1,524	2,108	619
1969	24,779	54.0	2,135	14,858	2,109	4,402	1,275
1970	28,892	56.2	2,958	17,085	2,439	5,003	1,408
1971	32,640	57.3	3,258	19,292	2,507	5,760	1,823
1972	36,759	57.0	3,752	21,195	2,633	6,944	2,235
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		
1976	56,678	60.8	5,674	34,084		7,136	4,404
1977	61.084			•	3,241	8,307	5,372
		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
		Annual Per	centage Incre	ase or Decr	ease (-)		
1954							
1964	8.61		5.81	10.11	5.81	7.71	8.51
1969	13.82		15.22	14.22	6.72	15.92	15.62
1970	16.6		38. 5	15.0	15.6	13.7	10.4
1971	13.0		10.1	12.9	2.8	15.1	29.5
1972	12.6		15.2	9.9	5.0	20.6	22.6
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	
1976	11.1		10.6				41.7
1977	7.8		12.3	9.6	0.5	16.4	22.0
1978	7.7			8.5	12.0	5.4	-0.4
1979	13.1		7.0	8.5	5.2	-1.9	20.8
	11.1		20.6	15.1	8.6	0.9	11.8
1980			5.1	14.1	5.6	6.6	8.0
1981	10.3		10.7	8.7	8.4	19.3	11.5
		<u>Pe</u>	rcentage Dist	ribution			
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
L974	100.0		10.5	59.4	7.0	16.2	6.8
L978	100.0		10.4	61.0	5.8	13.0	9.8
979	100.0	~~	11.0	62.0	5.6	11.6	9.7
980	100.0		10.4	63.7	5.3	11.2	9.4
1981	100.0		10.5	62.7	5.2		
	-50.0	•	10.7	02.7	J•4	12.1	9.5

^{*}State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure (\$1873 million in 1981). State Supplementary security income payments to Federal (\$1857 million in 1981) have been subtracted from Public Welfare figures cited.

Source: ACIR staff calculations based upon U.S. Bureau of the Census, State Government Finances in [year], (Tables 10 & 11 in 1981 edition).

¹Annual average increase 1954 to 1964.

²Annual average increase 1964 to 1969.

TABLE 43--LOCAL GOVERNMENT DEPENDENCY INDEX,*
FISCAL YEARS 1962, 1975, 1978, 1980 and 1981

Unit of Government	1962	1975	1978	1980	1981
Federal and State	Aid* Per \$1	of Own Sour	ce General	Revenue	
All Local Governments	\$0.44	\$0.73	\$0.76	\$0.79	\$0.76
Counties	•60	.78	.80	.81	.77
Municipalities	.26	.63	• 62	•56	.53
Towns hips	.28	.40	.41	•39	.40
School Districts	•65	• 94	1.01	1.25	1.23
Special Districts	.15	•42	.44	•42	.47
Federal Aid*	Per \$1 of Ow	m Source Ge	neral Reven	<u>ue</u>	
All Local Governments	\$0.03	\$0.13	\$0.18	\$0.16	\$0.15
Counties	•01	.13	.19	•17	.14
Municipalities	•05	.19	.26	•23	•21
Townships	•01	•09	.13	.10	.09
School Districts	•02	.03	.04	•03	.03
Special Districts	.11	.28	.34	•33	.37
State Aid* 1	er \$1 of Own	Source Gen	eral Revenu	<u>e</u>	
All Local Governments	\$0.41	\$0.60	\$0.58	\$0.63	\$0.61
Counties	•59	.65	.61	•64	.63
Municipalities	•21	•42	.37	•33	. 32
Townships	.27	.31	.28	•29	.31
School Districts	• 63	• 9 0	.97	1.22	1.20
Special Districts	•04	.14	.10	.09	.10

^{*}Intergovernmental revenue from state and/or federal governments. Interpretation: A figure of \$.50 means that for each \$1.00 of local own source revenue \$.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 24 in 1980-81 edition).

TABLE 44--FEDERAL AND STATE AID TO MUNICIPALITIES PER \$100 OF OWN SOURCE MUNICIPAL REVENUE, 1975, 1978, 1980 AND 1981

	Federal & State Aid	Federal Aid	State Aid
State and Region	' <u>81</u> ' <u>80</u> ' <u>78</u> ' <u>75</u>	' <u>81</u> ' <u>80</u> ' <u>78</u> ' <u>75</u>	' <u>81</u> ' <u>80</u> ' <u>78</u> ' <u>75</u>
United States	\$53 \$56 \$62 \$63	\$20 \$23 \$26 \$19	\$33 \$33 \$37 \$42
New England	58*	16*	42*
Connecticut	51 51 58 48	12 14 20 14	39 37 39 34
Maine	54 62 62 45	18 22 22 16	36 40 40 30
Massachusetts	62 66 55 48	16 19 24 13	45 48 31 35
New Hampshire	46 48 44 51	22 24 21 27	24 24 23 23
Rhode Island	60 61 66 53	18 20 26 15	43 41 40 38
Vermont	51 60 55 31	46 51 47 24	5 9 7 7
Mideast	67!*	141*	53 ¹ *
Delaware	64 46 92 69	54 39 63 32	11 7 30 37
Dist. of Col.	59 72 73 90	59 72 73 90	0 0 0 0
Maryland	148 126 170 156	42 44 46 29	106 82 123 128
New Jersey New York	94 61 52 48 64 73 86 106	\$7 7 12 8	87 54 39 40
Pennsylvania	64 73 86 106 42 43 51 48	12 14 17 12	52 60 69 93
Great Lakes	59*	21 19 34 25 28*	21 23 18 23 31*
Illinois	44 49 41 37	25 29 23 18	
Indiana	85 80 77 68	45 39 38 27	
Michigan	70 68 75 51	36 31 36 24	39 41 40 41 34 37 40 27
Ohio	37 39 45 41	24 25 30 21	14 14 15 21
Wisconsin	104 90 96 90	17 15 17 11	87 75 79 79
Plains	45*	23*	22*
Iowa	48 54 66 59	23 24 34 29	25 30 32 30
Kansas	29 36 33 35	20 25 23 21	10 10 10 14
Minnesota	54 60 62 51	17 21 24 15	37 39 39 36
Missouri	41 42 44 29	28 31 33 20	13 12 11 10
Nebraska	44 47 58 46	21 24 32 20	23 24 26 26
North Dakota	46 46 50 40	22 24 26 16	24 22 24 24
South Dakota	44 37 43 54	33 28 35 43	10 8 8 10
Southeast Alabama	49* 26 28 31 26	25*	24*
Arkansas		19 19 23 19	6 8 8 7
Florida	63 70 77 58 34 37 46 40	30 32 40 29 19 19 25 16	33 38 37 29
Georgia	36 41 43 32	27 29 28 24	16 18 21 24 9 12 15 9
Kentucky	49 46 48 34	41 37 38 29	8 9 6 5
Louisiana	49 54 59 49	35 41 43 30	14 14 17 19
Mississippi	84 91 92 89	31 37 44 36	53 54 49 52
North Carolina	56 65 83 65	32 40 54 34	24 25 30 31
South Carolina	52 56 66 54	40 41 44 37	12 15 22 17
Tennessee	58 77 79 72	21 29 32 21	37 48 47 51
Virginia	71 65 69 78	19 19 25 21	52 46 44 57
West Virginia	34 28 30 28	31 25 26 26	3 3 5 2
Southwest	31*	22*	9*
Arizona New Mexico	68 74 81 68 81 84 132 151	31 35 39 28	36 40 42 40
Oklahoma	81 84 132 151 25 30 37 38	30 30 55 60	51 53 77 91
Texas	22 23 24 22	21 26 32 27 20 21 22 20	4 4 6 10
Rocky Mountain	37*	20 21 22 20 18*	2 2 2 2 19*
Colorado	30 28 38 36	15 16 21 19	15 13 16 17
Idaho	58 51 72 60	39 32 47 35	19 19 25 25
Montana	31 39 45 42	21 27 28 28	10 12 17 15
Utah	26 26 35 35	15 18 25 19	10 8 10 16
Wyoming	168 142 165 106	39 31 47 38	129 111 119 68
Far West	39 ² *	18 ² *	212*
California	38 43 49 40	17 20 19 13	22 23 30 27
Nevada	25 35 44 54	\$8 17 24 21	17 18 20 33
Oregon	38 45 54 50	26 32 39 30	12 13 15 20
Washington	50 53 55 50	24 27 30 16	26 27 25 33
Alaska Hawaii	80 61 65 60 37 44 57 34	13 12 15 13	67 49 50 47
INCHGII	37 44 57 34	30 38 50 26	7 6 8 8

Note: *1981 regional averages are weighted averages.

Sources: ACIR staff computations based upon FY 1981 data tape supplied by U.S. Bureau of the Census. See U.S. Bureau of the Census, Governmental Finances in [year], (Table 24 in 1980-81 edition); See also, ACIR, Significant Features of Fiscal Federalism, prior years.

 $^{^{1}\,\}text{Excluding}$ the District of Columbia. $^{2}\,\text{Excluding}$ Alaska and Hawaii.

TABLE 45--THE GROWTH IN AND PERCENTAGE DISTRIBUTION OF PUBLIC EMPLOYMENT, SELECTED YEARS 1929-1981

As of October	Total Public Sector	Fede ral (civilian)	State	Local	Total Public Sector	Fede ral (civilian)	State	Loca1
			ALL EN	APLOYEES				
		AY 1 / T 771			Annua	l Percentage or Decrease	Increa	ise
		Number (In Th	iousands)			or pectease	<u> </u>	
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	0.6
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 ^r	3,753	9,562	1.5r	1.0°	1.5	1.7
1981	15,968	2,865	3,726	9,377	-1.5	-1.2	-0.7	-2.0
		Percentage D	istribution					
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%				
197 0	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%				

^{*}Less than 0.05 percent. r=revised figures.

Source: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Public Employment in [year], (Table 1 in 1981 edition)

 $¹_{\hbox{The percent changes indicated for years prior to }1970$ are annual average changes since the previous year shown.

TABLE 46--PUBLIC EMPLOYMENT IN THE UNITED STATES SELECTED YEARS 1952-1981

<u>Year</u>	Total Government Federal, State and Local	Fede ral (Civilian)	State and Local	State	Loca1
	Full-Time	Equivalent Empl (In Thousands)	oyment		
1952	6,613	2,6011	4,012	958	3,054
1957 (April)	7,211	2,4181	4,793	1,154	3,638
1962	8,472	2,5141	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	13,7922	2,7452	11,047	3,106	7,941
1981	13,6242	2,7072	10,917	3,087	7,830
	Full-Time Emplo	yment Per 10,000	Population		
1952	422.8	166.3	256.5	61.3	195.3
1957	421.2	141.2	280.0	67.4	212.5
1962	455.8	135.2	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	608.9	121.1	487.7	137.1	350.5
1981	594.1	118.0	476.1	134.6	341.4

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

2Full-time equivalent federal employment figures for 1980 and 1981 were not available in the <u>Public Employment</u> publication cited below. 1980 and 1981 federal figures were based upon the 1975-79 average ratio of full-time equivalent employment to all employment (.945).

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

TABLE 47--FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION (with Federal employment exhibit), BY STATE, SELECTED YEARS 1957-19811

	s	Full-time Equivalent State-Local Employees Per 10,000 Population Number of Employees						— Annual Average % Increase or Decrease (-)		
			Numbe r	of Empl	oyees					
State and Region	1981	1980	1978	1972	1967	1962	1957	1978-81	1957-78	
United States	476	488	492	454	377	321	2813	-1.1	2.7	
Exhibit: Federal Employment2	118	121	126	137	147	133	137_	-2,2	-0.4	
New England						- 467	277	1.2	2.2	
Connecticut	450 451	445 458	434 452	404 444	347 359	295 302	262	-0.1	2.6	
Maine Massachusetts	471	500	478	448	377	339	316	-0.5	2.0	
Massachusetts New Hampshire	433	450	445	422	339	296	273	-0.9	2.4	
Rhode Island	463	471	471	422	349	294	257	-0.6	2.9	
Vermont	475	482	485	500	366	321	268	-0.7	2.9	
Mideast					, OF	334	267	-0.7	3.4	
Delawa re	530	526	541	536	405 470	334 348	267 262	-0.7 -0.8	3.4 5.0	
District of Columbia	717 513	763 547	734 549	664 473	385	348	260	-2.2	3.6	
Maryland	513 490	547 502	349 490	4/3	326	292	265	0.0	3.0	
New Jersey New York	543	539	518	519	443	373	350	1.6	1.9	
New lork Pennsylvania	397	401	404	380	316	270	227	-0.6	2.8	
Great Lakes							253	-0.6	2.7	
Illinois	439	446	447	414	352	300	253 262	-0.8	2.6	
Indiana	446	451	449 487	408 428	362 376	315 321	279	-3.2	2.7	
Michigan	442 434	470 438	436	400	332	295	260	-0.2	2.5	
Ohio Wisconsin	454	480	467	451	374	318	253	-0.1	3.0	
Plains	700	400		,						
Iowa	494	508	504	439	393	335	292	-0.7	2.6	
Kansas	540	536	535	478	420	359	320	0.3	2.5	
Minnesota	488	498	491	465	385	325	285	-0.2	2.6	
Missouri	450	465	456	417	350	286	250 314	-0.4 -0.7	2.9 3.1	
Neb raska	579	590	591 493	526 474	424 403	361 343	281	0.4	2.7	
North Dakota South Dakota	499 502	503 500	515	475	427	330	296	-0.8	2.7	
Southeast	302		7.7							
Alabama	484	504	501	427	340	279	259	-1.1	3.2	
Arkansas	452	465	449	396	338	271	248	0.2	2.9	
Florida	453	471	511	491	414	341	309 272	-3.9 -1.4	2.4 3.4	
Georgia	525	563	548 437	486 389	365 333	303 265	272	-1.4	3.4	
Kentucky	413 509	423 532	524	484	402	356	320	-1.0	2.4	
Louisiana Mississippi	502	514	508	468	354	292	260	-0.4	3.2	
North Carolina	490	508	495	413	329	275	242	-0.3	3.5	
South Carolina	499	516	557	451	324	271	255	-3.6	3.8	
Tennessee	476	490	492	465	374	305	264	-1.1	3.0	
Virginia	498	503	541	446	348	278	255	-2.7 -0.6	3.6 3.8	
West Virginia	489	511	498	471	372	304	227	-0.0	3.0	
Southwest	491	506	557	529	408	338	283	-4.1	3.3	
Arizona New Mexico	491 578	590	560	558	432	328	263 298	1.1	3.0	
Oklahoma	527	524	505	466	400	321	301	1.4	2.5	
Texas	478	488	50 0	451	357	307	264	-1.5	3.1	
Rocky Mountain					174		312		3.0	
Colorado	507	315	564	526	462 305	373 345	312 306	-3.5 -2.3	2.9 2.5	
Idaho	480 546	481 556	515 582	498 513	395 414	345 357	306 314	-2.3	3.0	
Montana Utah	439	463	495	520	405	346	283	-3.9	2.7	
Wyoming	653	644	611	678	567	446	368	2.2	2.4	
Far West										
California	458	468	489	477	408	367	334	-2.2	1.8	
Nevada	497	501	602	597	468	382	341	-6.2	2.7	
Oregon	504	514	539	502 500	423 438	390 366	321 324	-2.2 -3.1	2.5 2.2	
Washington	466	495	512	500						
Alaska	803	803	72 5	722	468	347	206	3.5	6.2	

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

²Full-time equivalent federal civilian employees. Published full-time equivalent figures for federal employees not available for 1980 and 1981. Estimates based on average ratio of full-time equivalent employment to all employment (94%) for 1977-1979.

³U.S. average for 1957 excludes Alaska and Hawaii (prior to statehood).

TABLE 48--ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-19811

	19	81				,					
	S-L Payroll as % of State	State % Related to				yroll as al Income				entage I Decreas	
State and Region	Personal Income	U.S. Average (U.S. = 100)	1980	1978	1975	1972	1967	1957	1978- 1981	1975- 1978	1957- 1975
United States	8.0	100	8.3	8.5	9.2	9.2	8.0	5,63	-2.2	-7.6	64.3
New England	* 7.0	88	7.8	8.0	8.5	8.8	7.3	5.0	*	-5.9	70.0
Connecticut	5.9	74	6.5	6.7	7.1	7.7	6.4	4.4	-4.2	-5.6	61.4
Maine	7.6	95	8.1	7.9	8.5	9.2	7.7	4.9	-1.3	-7.1	73.5
Massachusetts New Hampshire	7.3 6.6	91 83	8.3	8.4	8.9	8.9	7.4	5.6	-4.7	-5.6	58.9
Rhode Island	8.5	107	6.8 8.5	7.2 8.9	7•8 8•9	8.0	6.7	4.8	-2.7	-7.7	62.5
Vermont	8.1	102	8.4	8.8	9.8	8.6 10.7	7.0 8.4	4.7 5.6	-1.5 -2.7	0 -10.2	89.4
Mideast	8.3	104	9.0	9.6	9.8	9.4	7.5	4.9	*	-2.0	75.0
Delaware	7.9	99	7.7	8.2	8.2	8.4	6.8	4.1	-1.3	0	100.0
Dist. of Col.4	12.4	156	13.6	14.7	14.1	11.6	8.8	5.0	-5.4	4.3	182.0
Maryland New Jersey	8•3 7•3	104	8.8	9.3	9.4	9.3	7.7	4.9	-3.9	-1.1	91.8
New York	9.5	92 119	7.9	8.0	8.3	8.0	6.3	4.6	-2.8	-3.6	80.4
Pennsylvania	6.6	83	9.4 6.9	9.9 7.3	11.1 7.8	11.1 7.9	9.1 6.4	6.3	-1.5	-10.8	76.2
Great Lakes	7.6	96	8.0	8.0	8.6	8.8	7.5	5.2	-3.1 *	-6.4 -7.0	81.4 65.4
Illinois	7.2	91	7.4	7.6	8.6	8.5	6.8	4.6	-1.6	~11.6	87.0
Indiana	7.2	9 0	7.2	7.2	7.5	7.7	7.4	5.2	-0.1	-4.0	44.2
Michigan Ohio	8.8	110	9.2	9.0	9.7	9.7	8.4	6.0	-0.9	-7.2	61.7
Wisconsin	7.0 8.5	88	7.3	7.2	7.7	7.8	6.6	4.6	-1.1	-6.5	67.4
Plains	7.8	107 98	9.0 8.5	8.8	9.6 8.7	10.2	8.4	5.7	-1.2	-8.3	68.4
Iowa	8.0	101	8.4	8.2	8.6	8.9	8.4	5.5	-0.8	-3.4	42.6
Kansas	7.5	94	7.5	7.8	8.2	8.2	8.1	6.0	-1.4	-4.9	56.4 36.7
Minnesota	8.1	102	9.0	9.1	10.1	10.6	8.9	6.4	-3.7	-9.9	57.8
Missouri	6.7	84	7.2	7.2	8.1	7.9	6.9	4.7	-2.3	-11.1	72.3
Nebraska Namah Delasa	8.6	108	9.4	9.1	8.8	8.8	8.1	6.0	-1.8	3.4	46.7
North Dakota South Dakota	8.9 8.0	112 101	9.2	8.5	8.0	9.1	9.7	7.3	1.6	6.2	9.6
Southeast	7.8	98	8.7 8.4	8.8	9.1	9.1	9.3	6.5	<u>-3.0</u>	-3.3	40.0
Alabama	8.3	105	8.9	9.4	8.6	8.5 8.5	8.0 8.1	5.9 6.1	-3.9	-1.2 6.8	45.8
Arkansas	7.3	91	7.7	7.4	7.6	7.2	7.6	5.7	-0.6	-2.6	33.3
Florida	6.9	87	7.5	8.3	9.0	8.7	8.3	5.6	-6.0	-7.8	60.7
Georgia	8.1	102	8.9	8.6	9.2	8.4	7.8	5.5	-1.9	-6.5	67.3
Kentucky Louisiana	7.4 7.9	92	7.6	7.5	7 . 8	7.9	7.5	5.2	-0.6	-3.8	50.0
Mississippi	8.4	100 105	8.3 8.9	8.2 8.7	9.3	9.5	9.0	7.1	-1.0	-11.8	31.0
North Carolina	8.3	105	8.9	8.7	9.2 8.5	9.1 8.5	8.5 7.9	6.7 6.0	-1.2 -1.4	-5.4	37.3
South Carolina	8.9	111	9.0	9.5	8.9	8.8	7.4	5.9	-2.3	2.4 6.7	41.7 50.8
Tennessee	8.2	103	8.4	8.4	8.5	8.6	8.2	5.8	-0.8	-1.2	46.6
Virginia	7.6	95	7.7	8.4	8.6	8.3	7.3	5.2	-3.4	-2.3	65.4
West Virginia Southwest	8.5	106	8.6	8.7	8.4	8.9	8+5	5.6	-1.0	3.6	50.0
Arizona	7.6 9.6	96 121	8.9 10.1	9.1 10.7	9.8	9.6	9.1	6.2	*	-7.1	58.1
New Mexico	10.5	132	10.1	10.7	11.4	10.5	10.7 10.5	6.8	-3.4	-6.1	67.6
Oklahoma	7.4	92	7.5	7.6	8.1	8.3	7.9	6.2	-0.1 -1.1	-7.9 -6.2	72.7 30.6
Texas	7.1	89	7.4	7.7	8.4	8.2	7.4	5.3	-2.6	-8.3	58.5
Rocky Mountain	8.6	109	9.2	9.5	10.1	10.1	9.8	6.4	*	-5.9	57.8
Colorado	8.4	105	8.6	9.8	10.3	9.4	9.4	6.0	-5.2	-4.9	71.7
Idaho Montana	8•2 9•4	102	8.4	8.6	9.3	9.0	8.9	6.2	-1.8	-7.5	50.0
Utah	8.6	118 108	9.8 9.7	10.4	10.5	10.0	9.2	6.4	-3.4	-1.0	64.1
Wyoming	10.2	128	9.7	9.9 9.0	9.8 10.5	10.8 11.5	9.9 11.5	6.2 7.0	-4.5 4.1	1.0	58.1
Far West ⁵	8.6	108	8.7	9.2	10.4	10.6	9.6	6.5	4.1	-14.3 -11.5	50.0
California	8.6	108	8.7	9.1	10.9	10.9	9.7	6.5	-2.0	-16.5	67.7
Nevada	8.0	101	8.2	8.9	9.8	10.2	9.6	6.0	-3.4	-9.2	63.3
Oregon	9.3	117	9.2	9.5	10.8	10.7	9.8	6.9	-0.7	-12.0	56.6
Washington Alaska	8.5 16.8	107	8.8	9.3	10.1	10.7	9.1	6.5	-3.0	-7.9	55.4
Hawaii	8.3	211 104	16.8 8.8	14.6	13.9	17.3	12.3	5.02	4.7	5.0	178.0
Note: Regional nu				9.4	9.7	9.6	9.5	6.62	-4.1	-3.1	47.0

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

^{*}Not computed since 1978 regional figures are unweighted averages whereas 1981 figures are weighted averages. Except for 1957, when the month of April was used, the estimated annual payroll is the payroll for the month of

October multiplied by twelve.

20wing to the small magnitude of the figures in this table as well as to rounding, the figures cited in the last

three columns are only accurate to + 0.2%.

3U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

4Although 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.

5Excluding 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 1981 edition); personal income figures from Bureau of Economic Analysis, Survey of Current Business, [monthly], (1981 figures from August 1982 edition, page 53).

TABLE 49--ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE, SELECTED YEARS, 1957-1981

								Averag	e Annual In	crease
State and Region	1981	1980	1976	1972	1967	1962	1957	1976-81	<u>1972-76</u>	1957-72
United States	\$17,568	\$16,044	\$12,252	\$9,480	\$6,816	\$5,304	\$4,0321	7.5%	6.6%	5.9%
New England	16,092	15,146	11,388	9,088	6,580	4,974	3,690	7.2	5.8	6.2
Connecticut	16,884	16,404	12,492	10,464	7,488	5,748	4,500	6.2	4.5 5.9	5.8 6.3
Maine	14,400	13,764	9,960	7,908	5,736 6,996	4,368 5,256	3,156 4,032	7.7 6.4	6.3	6.2
Massachusetts	17,280	16,644 13,596	12,660 10,500	9,912 8,232	6,096	4,608	3,384	6.6	6.3	6.1
New Hampshire Rhode Island	14,424 18,720	16,692	12,252	9,384	6,696	5,052	3,588	8.8	6.9	6.6
Vermont	14,844	13,776	10,464	8,628	6,468	4,812	3,480	7.2	4.9	6.2
Mideast	18,996	17,248	13,478	10,118	7,002	5,490	4,292	7.1	7.4	5.9
Delaware	16,320	14,772	11,544	8,556	6,060	4,884 6,108	3,888 4,728	7.2 6.9	12.7	5.4
Dist. of Col.	23,376	21,300	16,764 12,876	10,404 10,176	7,464 6,888	5,244	4,092	7.5	6.1	6.3
Maryland New Jersey	18,504 18,276	16,632 16,896	13,092	10,620	7,308	5,748	4,440	6.9	5.4	6.0
New York	20,088	17,748	14,352	11,424	7,728	6,000	4,644	7.0	5.9	6.2
Pennsylvania	17,400	16,140	12,240	9,528	6,564	4,956	3,960	7.3	6.5	6.0
Great Lakes	18,240	16,862	12,562	9,922	7,044	5,498	4,318	7.7	6.1	5.7
Illinois	19,164	17,724	13,428	10,728	7,260	5,940	4,536 4,008	7.4 7.9	5.8 6.0	5.9 5.1
Indiana	15,612	14,316	10,668	8,436 11,460	6,516 7,836	5,148 5,856	4,620	8.5	5.6	6.2
Michigan	21,480 16,584	19,260 15,648	14,268 12,048	9,072	6,504	5,100	4,044	6.6	7.4	5.5
Ohio Wisconsin	18,360	17,364	12,396	9,912	7,104	5,448	4,380	8.2	5.8	5.6
Plains	16,020	14,746	11,018	8,271	6,089	4,757	3,585	7.8	7.4	5.7
Iowa	16,728	15,180	11,520	8,676	6,312	4,764	3,492	7.7	7.3	6.3 5.6
Kaneas	14,988	13,872	10,452	7,860	5,808	4,680 5,580	3,492 4,152	7.5 7.1	7.4 6.3	6.0
Minnesots	17,976	17,376 13,740	12,732 10,680	9,984 8,292	7,140 6,036	4,680	3,516	6.2	6.5	5.9
Missouri Nebraska	14,448 15,492	14,292	10,344	7,716	5,820	4,440	3,444	8.4	7.6	5.5
North Dakota	18,360	15,768	11,268	7,968	6,012	4,824	3,636	10.3	9.0	5.4
South Dakota	14,124	12,996	10,128	7,404	5,496	4,332	3,360	6.9	8.1	5.4
Southeast	14,424	13,105	9,789	7,395	5,460	4,195	3,160	8.1	7.3	5.8
Alabama	14,220	13,176	9,720	7,056	5,280	3,948	3,168 2,700	7.9 7.9	8.3 8.4	5.9
Arkansas	12,936	11,832 14,292	8,844 11,196	6,408 8,724	4,920 5,976	3,696 4,536	3,432	6.7	6.4	6.4
Florida Georgia	15,456 13,884	12,588	9,528	7,128	5,484	3,996	2,940	7.8	7.5	6.1
Kentucky	15,108	13,632	9,900	7,596	5,544	4,488	3,192	8.8	6.8	6.0
Louisiana	14,964	12,876	9,396	7,284	5,604	4,296	3,660	9.8	6.6	4.7
Mississippi	12,420	11,388	8,724	6,336	4,596	3,576	2,592	7.3	8.3 5.8	6.1 6.3
North Carolina		13,812	10,404	8,292	6,000 5,172	4,824 3,960	3,312 2,724	7.3 8.5	7.1	6.7
South Carolina	14,304 14,664	12,900 13,308	9,492 9,528	7,212 7,140	5,352	4,104	3,096	9.0	7.5	5.7
Tennessee Virginia	15,876	14,484	10,632	8,472	6,096	4,632	3,420	8.3	5.8	6.2
West Virginia	14,472	12,972	10,104	7,092	5,496	4,284	3,684	7.5	9.3	4.5
Southwest	16,200	14,739	10,881	7,968	6,072	4,899	3,801	8.3	8.1	5.1
Arizona	19,104	17,352	12,732	9,564	7,236	5,700	4,320	8.5	7.4	5.4 4.6
New Mexico	15,432	14,280	10,584	7,536	5,940	4,956	3,840 3,420	7.8 8.3	8.8 8.0	4.9
Oklahoma Marras	14,292 15,984	13,008 14,316	9,576 10,632	7,032 7,740	5,352 5,760	4,368 4,572	3,624	8.5	8.3	5.2
Texas Rocky Mountain	16,944	15,559	11,167	8,153	6,185	4,944	3,809	8.7	8.2	5.2
Colorado	18,504	16,704	12,348	8,880	6,372	5,172	3,828	6.4	8.6	5.8
Idaho	15,252	14,244	10,176	7,332	5,820	4,464	3,504	8.4	8.5	5.0
Montana	16,188	14,892	11,352	8,232	6,192	5,148	4,008 3,804	7.4 8.9	8.4 6.3	4.9 5.4
Utah	16,476	15,852	10,764	8,424 7,896	6,408 6,132	5,004 4,932	3,804 3,900	10.3	9.1	4.8
Wyoming Far West ³	18,300 20,088	16,104 18,198	11,196 13,809	10,227	7,668	5,949	4,488	7.8	7.8	5.6
California	22,428	20,292	15,480	11,796	8,820	6,888	5,028	7.7	7.0	5.8
Nevada	18,696	17,148	12,936	9,732	7,272	5,592	4,404	7.6	7.4	5.4
Oregon	18,540	16,812	12,696	9,528	7,092	5,508	4,152	7.9	7.4	5.7
Washington	20,700	18,540	14,124	9,852	7,488	5,808	4,368	7.9	9.4	5.6
Alaska	28,728	26,136	19,680	13,620	9,876	8,040	$(6,432)^2$ $(4,200)^2$	7.9 5.5	9.6 9.4	5.1 5.8
Hawaii	18,372	16,812	14,028	9,780	7,224	6,036	(4,200)2	5.5	7.4	3.0

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.

lEstimated 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.

Source: ACIR staff computations based on U.S. Bureau of the Census, Census of Governments, various years; Public Employment in 1981, Table 9. See also prior issues of ACIR, Significant Features of Fiscal Federalism.

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

³Excluding Alaska and Hawaii.

TABLE 50 -- FEDERAL, STATE, AND LOCAL DEBT, SELECTED YEARS 1929-1981

Fiscal Year	Gross Federal Debt	Total State Debt	Total Local Debt	Gross Federal Debt	Total State Debt	Total Local Debt
	Amount (I	n Billions)		<u>A</u>	s a Percent of GN	<u>P</u>
1929	\$16.9	\$2.3	\$14.2	16.9	2.3	14.2
1939	40.4	3.5	16.6	46.1	4.0	18.9
1949	252.8	4.0	16.9	96.6	1.5	6.5
1954	270.8	9.6	29.3	74.5	2.6	8.1
1959	284.7	16.9	47.2	60.4	3.6	10.0
1964	316.8	25.0	67.2	51.4	4.1	10.9
1969	367.11	39.6	94.0	40.6	4.4	10.4
1970	382.6	42.0	101.6	39.8	4.4	10.6
1971	409.5	47.8	111.0	40.2	4.7	10.9
1972	437.3	54.5	120.7	39.3	4.9	10.9
1973	468.42	59.4	129.1	37.8	4.8	10.4
1974	486.2	65.3	141.3	35.8	4.8	10.4
1975	544.1	72.1	149.1	37.5	5.0	10.3
1976	631.9	84.4	155.7	38.9	5.2	9.6
1977	709.1	90.2	167.3	38.0	5.1	9.4
1978	780.4	102.6	177.9	37.4	5.1	8.8
1979	833.8	111.7	192.4	35.4	4.9	8.4
1980	914.3	122.0	213.6	35.6	4.8	8.5
1981	1,003.9	134.8	229.0	35.1	4.8	8.2
	Percent D	istribution		Annı	al Percent Change	<u>2</u> 3
1929	50.6	6.9	42.5			
1939	66.8	5.8	27.4	9.1	4.3	1.6
1949	92.4	1.5	6.2	20.1	1.3	0.2
1954	87.4	3.1	9.5	1.4	19.1	11.6
1959	81.6	4.8	13.5	1.0	11.9	10.0
1964	77.5	6.1	16.4	2.2	8.1	7.3
1969	73.3	7.9	18.8	3.0	9.6	6.9
1970	72.7	8.0	19.3	4.2	6.1	8.1
1971	72.1	8.4	19.5	7.0	13.8	9.3
1972	71.4	8.9	19.7	6.8	14.0	8.7
1973	71.3	9.0	19.7	7.1	9.0	7.0
1974	70.2	9.4	20.4	3.8	9.9	9.5
1975	71.1	9.4	19.5	11.9	10.4	5.5
1976	72.5	9.7	17.9	16.1	17.1	4.4
1977	73.4	9.3	17.3	12.3	6.9	7.5
1978	73.6	9.7	16.8	10.1	13.7	6.3
1979	73.3	9.8	16.9	6.8	8.9	8.2
1980	73.1	9.8	17.1	9.7	9.2	11.0

¹During 1969, three government-sponsored enterprises became completely privately owned and their debt was removed from the totals for the federal government. At the dates of their conversion, gross federal debt was reduced \$10.7 billion.

²A procedural change in the recording of trust fund holdings of Treasury debt at the end of the month increased gross federal debt by about \$4.5 billion.

³The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

Sources: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (state and local debt figures: Table 19 in 1980-31 edition); Office of Management and Budget, Budget of the United States Government, Fiscal Year [], (federal debt and GNP figures: Summary Table 21 in FY 1983 edition)

TABLE 51--INTEREST PAYMENTS ON GOVERNMENT DEBT, SELECTED YEARS 1929-1981

Fiscal Year	Federal 1	State2	Local 2	Federal	State	Local
		Amount (In Million	в)	Ae	a Percent of GN	P
			A 560	0.7	0.1	0.5
1929	\$ 678	\$ 95	\$ 550 536	1.1	0.1	0.6
1939	941	129	534	2.0	*	0.1
1949	5,339	97	330	1.8	0.1	0.1
1954	6,382	193	525 963	1.6	0.1	0.2
1959	7,593	453		1.7	0.1	0.3
1964	10,666	765	1,590	1.7	0.1	0.3
1969	16,588	1,275	2,457	1.8	0.1	0.3
1970	19,304	1,499	2,875	2.0	0.2	0.3
1971	20,959	1,761	3,328	2.1	0.2	0.3
1972	21,849	2,135	3.894	2.0	0.2	0.4
1972	24,167	2,434	4,351	2.0	0.2	0.4
	29,319	2,863	4,803	2.2	0.2	0.4
1974		3,272	5,511	2.2	0.2	0.4
1975	32,665	4,140	6,129	2.3	0.3	0.4
1976	37,063	5,136	6,257	2.3	0.3	0.3
1977	41,900	5,268	6,714	2.4	0.3	0.3
1978	48,695	5,790	7,197	2.5	0.3	0.3
1979	59,837	6,763	7,984	2.9	0.3	0.3
1980 1981	74,781 95,503	7,844	9,288	3.3	0.3	0.3
1701	,,,,,,,,	·	•	i - 7	of Composed	Davisano
		Percent Distributi	on	AS A PER	ent of General	Kevenue
1929	51.2	7.2	41.6	19.2	4.8	10.9
1939	58.7	8.0	33.3	20.9	3.6	10.7
1949	92.6	1.7	5.7	13.2	1.6	3.7
1954	90.0	2.7	7.4	9.1	1.6	3.9
1959	84.3	5.0	10.7	10.0	2.5	4.6
1964	81.9	5.9	12.2	10.4	2.7	5.3
1040	01 6	6.3	12.1	10.2	2.6	5.4
1969	81.6	6.3	12.1	11.8	2.6	5.6
1970	81.5	6.8	12.8	13.2	2.9	5.8
1971	80.5		14.0	12.5	3.0	5.9
1972	78.4	7.7		12.4	3.0	6.2
1973	78.1	7.9	14.1	13.5	3.2	6.3
1974	79.3	7.7	13.0		3.4	6.5
1975	78.8	7.9	13.3	14.7	3.9	6.6
1976	78.3	8.7	12.9	15.6	4.2	6.1
1977	78.6	9.6	11.7	14.8		6.1
1978	80.3	8.7	11.1	15.3	3.9	6.1
1979	82 • 2	8.0	9.9	16.1	3.8	
1980	83.5	7.5	8.9	17.9	4.0	6.1
1981	84.8	7.0	8.2	19.6	4.2	6.4

^{*}Less than .05 percent.

lInterest on the public debt. Data for 1929-1949 are administrative budget figures; for 1954-1981, unified budget figures.

²Interest on general debt.

³General revenue from own sources (before intergovernmental transfers).

Sources: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2,5 & 13 in the 1980-81 edition); Office of Management and Budget, Budget of the United States, Fiscal Year [], (Table 19 in FY 1983 edition).

TABLE 52--STATE PERSONAL INCOME, SELECTED YEARS 1929-1981 (Per Capita State Personal Income in 1981, and State Per Capita Income as a Percentage of the U.S. Average for Selected Years 1929-1981)

	Per Capit Personal Income	a		Per Capit		al Incom	te as a Page(100)	ercentag	ge of	Percentage Point Change		
State and Region	1981	1981	1980	1974	1964	1954	1944	1934	1929	1954-1981	1929-198	
U.S. Average ¹	\$10,491	\$10,491	\$9,480	\$5,448	\$2,592	\$1,781	\$1,186	\$425	\$697			
New England	11,058	105	98	97	99	98	101	123	112			
Connecticut	12,816	122	121	119	125	129	134	155	146	-7	-24	
Maine	8,535	81	82	82	83	79	91	98	85	2	-4	
Massachusetts	11,128	106	106	105	109	106	109	146	130	Õ	-24	
New Hampshire	9,994	95	95	95	92	92	88	113	98	3	-3	
Rhode Island	10,153	97	98	99	102	105	106	141	124	8	-27	
Vermont Mideast	8,723	83	83	84	82	78	78	87	89	1	~6	
Delaware	11,301	108	110	116	117	120	122	150	141			
Dist. of Columbia	11,095 13,539	106 129	108	115	123	130	124	148	145	-24	-39	
Maryland	11,477	109	126 109	138	131	136	131	218	181	-7	-52	
New Jersey	12,127	116	114	108	107	106	111	123	111	3	-2	
New York	11,466	109	107	117 115	120	125	131	137	132	-9	-16	
Pennsylvania	10,370	99	98	101	122 101	121	129	162	165	-12	-56	
Great Lakes	10,656	102	102	104	105	101	104	114	110	-2	-11	
Illinois	11,576	110	113	117	117	121	107	102	109			
Indiana	9,720	93	95	97	99	101	117 100	120	136	-11	-26	
Michigan	10,790	103	104	109	109	114	116	84 107	87	8	.6	
Oh1o	10,313	98	99	102	103	110	111	107	113 111	11 12	-10	
Wisconsin	10,035	96	98	96	97	96	93	90	97	0	-13 -1	
Plains	10,270	98	94	94	88	90	87	64	76		<u>-1</u>	
Iowa	10,474	100	97	98	93	97	82	63	82	3	18	
Kansas	10,813	103	105	99	96	99	97	67	76	4	27	
Minnesota	10,768	103	101	100	92	94	84	85	85	9	18	
Missouri	9,651	92	94	93	96	96	90	87	89	-4	. 3	
Nebraska	10,366	99	94	90	90	94	90	60	84	5	15	
North Dakota	10,213	97	90	102	78	70	84	42	53	27	44	
South Dakota Southeast	8,833	84	79	78	71	78	80	42	59	6	25	
Alabama	9,014	86	83	83	74	69	67	57	53			
Arkansas	8,219	78	79	77	71	62	62	39	46	16	32	
Florida	8,044	77	76	79	69	58	56	42	43	19	34	
Georgia	10,165 8,934	97 85	95 85	96 86	87	85	91	80	74	12	23	
Kentucky	8,420	80	82	82	78 74	71	70	57	50	14	35	
Louisiana	9,518	91	88	79	74 76	71 75	64	54	56	9	24	
Mississippi	7,408	71	69	69	76 59	75 51	74	61	59	16	32	
North Carolina	8,649	82	83	85	75	69	53 64	39 58	41	20	30	
South Carolina	8,039	77	79	78	67	63	61	26 48	48 38	13	34	
Tennessee	8,447	81	82	83	74	68	72	46 57	54	14 13	39	
Virginia	10,349	99	100	97	88	84	75	74	62	15	27 37	
West Virginia	8,377	80	83	81	75	69	69	74	66	11	37 14	
Southwest	10,405	99	93	85	84	85	81	67	69			
Arizona	9,754	93	91	92	87	91	87	83	84	2	9	
New Mexico	8,529	81	84	76	79	79	73	57	58	2	23	
Oklahoma	10,257	98	96	84	83	81	79	58	65	17	33	
Texas Rocky Mountain	10,729	102	101	88	87	90	87	67	68	12	34	
Colorado	10,056	96	94	91	90	93	94	86	84		· · · · ·	
Idaho	11,215 8,937	107	105	98	97	96	89	87	91	11	16	
Montana	9,410	85 90	86	91	83	84	90	89	72	1	13	
Utah	8,313	79	89 79	88 92	87	97	98	85	85	7	5	
Wyoming	11,665	111	113	82 95	88 95	87	89	74	80	-8	-1	
Far West ²	11,669	111	109	106	95 111	102	103	95	96	. 9	15	
California	11,923	114	115	110	120	118	126	118	117			
Nevada	11,576	110	111	112	120	137	132 124	140	142	-8	-28	
Oregon	10,008	95	99	97	99	102	119	126 104	125 97	-27	~15	
Washington	11,277	107	110	104	106	112	129	104	107	-7 -5	-2	
ll aska	13,763	131	131	129	116	129	n.a.	n.a.	n.a.	-5 2	0	
lawaii	11,036	105	103	108	108	101	104	n.a.	n.a.	4	n.a.	
.aNot available	*[4]	ss than O									n.a.	

n.a.--Not available *Less than 0.05 percent.

Note: Regional averages prior to 1981 are unweighted averages. The percentage point change was not calculated for the regional averages for this reason.

Sources: ACIR staff compilation and calculations based upon U.S. Department of Commerce, Bureau of Economic Analysis, Personal Income by States Since 1929, a supplement to the Survey of Current Business; Survey of Current Business, August 1982, pp. 54-57.

 $^{^{1}\,\}mathrm{Includes}$ Alaska and Hawaii since 1964 but not in earlier years. $^{2}\,\mathrm{Excluding}$ Alaska and Hawaii.

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SECTION II:

State Profiles

SOURCES OF DATA AND DEFINITIONS FOR STATE PROFILES

- [Special Note: The 1981 Governmental Finances data tape provided by the U.S. Bureau of the Census was used to produce portions of the state profiles. Published sources are given below.]
- PER CAPITA INCOME: Per capita income for calendar year 1981 (preliminary).

 Consists of wage and salary disbursements, other labor income and proprietors' income. Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Table 2, p. 48, Vol. 6, No. 4, April 1982.
- POPULATION: The state population figures used summed to 226,545,900 for the U.S. and were taken from the Governmental Finances data tape. The published figure that most closely approximates this total is that of the civilian population as of December 1, 1980 (the middle of FY 1981 for most states). Source: U.S. Department of Commerce, U.S. Bureau of the Census, Current Population Reports, Population Estimates and Projections, Estimates of the Population of the United States to June 1, 1982, Series P-25, No. 918, Issued August 1982.
- GENERAL REVENUE, 1980-81: Includes all revenue of a government except utility revenue, liquor stores revenue and insurance-trust revenue (insurance-trusts include public employee retirement funds, unemployment and workers compensation and the like). All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue. (Note that Township and Special District figures have been omitted from this table and, hence, the Local total is greater than the County, Municipal and School District combined total. In addition, the Local total excludes interlocal transfers whereas the County, Municipal and School District figures include interlocal transfers.) Source: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C., 1982. State and Local figures: Table 5; County, Municipal and School District figures: Table 24. ACIR staff computations.
- BURECT GENERAL EXPENDITURE, 1980-81: Includes all payments to employees, suppliers, contractors, beneficiaries and other final recipients of governmental payments except payments by utilities, liquor stores and insurance trust funds; i.e. all expenditure other than Intergovernmental Expenditure. Source: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C. 1982. State and Local figures: Table 13; County and Municipal figures: Table 24 (Note that Sewerage and Sanitation figures are not published). ACIR staff computations.
- STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81: All expenditure of government other than utility

expenditure, liquor stores expenditure and insurance-trust expenditure. Sources: U.S. Bureau of the Census, Governmental Finances in 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C., 1982; U.S. Bureau of the Census, State Government Finances in 1981, Series GF81, No. 3, U.S. Government Printing Office, Washington, D.C., 1982. State-Local General Expenditures from ALL SOURCES, Total: Table 13. For federal, state and local shares of general expenditure, calculations were performed as follows (GF refers to Governmental Finances in 1980-81 while SGF refers to State Government Finances in 1981) -- Federal Percentage: Federal Intergovernmental Revenue [GF, Table 5]/Total. State Percentage: (State Direct General Expenditure [GF, Table 13] + State Intergovernmental Expenditure [SGF, Table 11] - State Intergovernmental Revenue from Federal [SGF, Table 7] - State Intergovernmental Revenue from Local [SGF, Table 7]) Total. Local Percentage: 100.0 - Federal Percentage - State Percentage. State-Local General Expenditure from Own Sources, Total: General Expenditure - Intergovernmental Revenue from Federal. State Percentage calculated as above. Local Percentage: 100 - State Percentage. Owing to data limitations, it was necessary to substitute Local Intergovernmental Revenue from State [GF, Table 5] for State Intergovernmental Expenditure for specific functions.

DIRECT TAXES AS A PERCENTAGE OF CITY MEDIAN FAMILY INCOME, 1980: The percentages major federal, state and local taxes comprise of the incomes of the median family with an FHA-insured mortgage, living in the SMSA containing the state's largest city. Income and social security tax liabilities were computed as a function of statutory rates and median family income assuming typical deductions and exclusions (for families with FHA-insured mortgages). Property taxes were computed by dividing the average real estate taxes paid by the median family income. Local income and sales taxes were included if in use in the SMSA's central city. Estimated itemized deductions were used in calculating income tax liabilities; sales tax estimates were based on the amount that the IRS allows as deductions in computing federal income tax liability. Total tax burdens were compared to the median city, Denver, which had an estimated tax burden of 23.4% of family income. Rates shown on U.S. Totals and Averages page for the Local Property Tax, State-Local Personal Income Tax and State-Local General Sales Tax are simply the 50-state and D.C. arithmetic mean for those taxes. Rates shown on U.S. Totals and Average page for Federal Personal Income Tax and Social Security Tax are based upon the tax liability on the average income of families with an FHA-insured mortgage (\$25,569). Sources: Department of Housing and Urban Development, Management Information Systems Division, Single Family Insured Branch, Data for States and Selected Areas on Charcteristics of FHA Operations Under Section 203(b), Table 31M, 1980; Federal Income Tax forms; State Income Tax forms from Commerce Clearing House, State Tax Reporter, [continually updated]; ACIR staff calculations.

- SELECTED STATE TAX RATES: Sources: Commerce Clearing House, State Tax Reporter, [continually updated]; correspondence with directors of state revenue departments and their staffs. Please note that "Variable Rate" listed under the gasoline tax rate refers to those states that have gasoline tax rates that vary with the wholesale price of gasoline.
- The statewide average for property taxes as a percentage of the market value of homes currently having FHA-insured mortgages. The U.S. average for property taxes as a percentage of market value for 1980 was 1.28% of market value. Source: ACIR staff computations based on data from Department of Housing and Urban Development, FHA Management Information Systems Division, Single Family Insured Branch, Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b), 1981.
- EFFECTIVE STATE PERSONAL INCOME TAX RATES, BY INCOME LEVEL, FAMILY OF FOUR,

 1980: Estimates are for broad-based income taxes only. For incomes at
 the \$10,000 level the standard deduction was used; for higher income
 levels itemized deductions were estimated. Negative rates reflect circuit-breaker payments and credits to families with low incomes. Source:
 ACIR staff computations using state tax forms found in Commerce Clearing
 House. State Tax Reporter, [continually updated].
- TAX CAPACITY AND TAX EFFORT: (ACIR Representative Tax System [RTS] Method) Tax Capacity is an estimate of a government's relative 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-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. Sources: For a detailed discussion of the concept of tax capacity see ACIR, Tax Capacity of the Fifty States: Methodology and Estimates, M-134, March 1982; figures for 1967-1979 are found on pp. 55-105. 1980 estimates from ACIR, Tax Capacity of the Fifty States, Supplement: 1980 Estimates, June 1982.
- PER CAPITA STATE AND LOCAL DEBT OUTSTANDING [at the end of the fiscal year],

 1980-81: Source: U.S. Bureau of the Census, Governmental Finances in
 1980-81, Series GF81, No. 5, U.S. Government Printing Office, Washington, D.C. 1982, Table 19. ACIR staff computations.

U.S. TOTALS AND A	verages	Per Capi	ta Income	: \$10	517	Popul	ation:	226,545	,900
GENERAL REVENUE,	1980-81			PER	ENTAGE	DISTRIBUTI General	ON BY SO	OURCE	
	Total (millions)	Per Capita	Federal Aid	State Aid	Propert Taxes	y Sales	Income Taxes	Other Taxes	Charges & Misc.
U.S. TOTALS State and Local	\$423,401.8	\$1,868.9	21.3%	n.a.	17.77	13.1%	14.3%	12.6%	20.9%
State	\$258,158.0	\$1,142.8	26.3%	п.а.	1.17		21.3%	17.6%	15.7%
Local	\$257,177.6	\$1,135.2	8.7%	34.6%	28.07		2.2%	3.1%	19.8%
County	\$60,582.9	\$273.1	7.8%	34.9%	26.17		1.0%	2.5%	23.2%
Municipal	\$83,246.6	\$367.5	13.6%	20.4%	22.07		5.4%	6.8%	25.1%
Ind. School Dist.	\$89,954.6	\$430.2	1.4%	52.9%	34.5%	0.4%	0.3%	0.7%	9.8%
DIRECT GENERAL EXI	PENDITURE, 1980-	-81		PERCE	NTAGE I	OISTRIBUTIO	N BY FU	CTION	·
						Health		Sewer-	
	Total	Per	Educa-	High-	Public	-aoH &	Police	age &	A1 1
	(millions)	Capita	tion	ways	Welfar	e <u>pitals</u>	& Fire	Sanit.	Other
U.S. TOTALS									
State & Local		\$1,790.2	35.9%	8.5%	12.92		5.2%	3.7%	24.8%
State	\$160,473.4	\$710.3	24.7%	12.9%	24.07		1.4%	0.2%	25.5%
Local		\$1,081.9	43.3%	5.7%	5.67		7.8%	5.9%	24.4%
County	\$56,866.9	\$256.3	14.7%	9.7%	16.87		6.4%	3.6%	32.5%
Municipal	\$77,366.5	\$341.5	12.4%	8.7%	5.27	5.9%	17.9%	11.5%	38.4%
		From ALL S	ources			State-Loca itures Total	From OWN	Source	8
	(millions)		age Finan State	Local		(millions		rcentag	e: cal
U.S. TOTALS	(4111110	reactor	DEALE	10Ca	-	(MILITORE	/ Scar	<u>.e</u> <u></u>	Car
Total General	\$405,574.4	22.3%	45.1%	32.67		\$315,280.0	58.0	NY 42	.0%
Education	\$145,783.4	10.9%	56.5%	32.67		\$129,952.1			-6%
Public Welfare	\$52,247.5	55.8%	37.0%	7.2%		\$23,071.3			. 3%
Health & Hospitals		7.8%	48.0%	44.3%		\$33,290.9			.0%
Highways	\$34,603.0	27.5%	44.6%	27.92		\$25,094.6			. 5%
TAX BURDENS AND DI Direct Taxes as a City Median Family	Percentage of	Gen. Sal	State Ta es: (46 st ons for: F	ates,DC	3) 4%	Tax Capac Tax Effor	1ty 100	100 100	175 167 100 100 100 100
Federal Personal				ugs-43		Per Capit			
Income Tax	11.8%		es (pack)		4¢	Debt Outs	tanding,	1980-8	<u>1</u>
Social Security Ta			(gallon)		0 ¢	•	-		
Local Property Tax State-Local Person		Variab	le Rate	ll stat	es				As Percent of U.S.
Income Tax	2.4%		ective Pr				Ā	mount	Average
State-Local Genera		FHA Insu	red Mortg	age, 19	81: 1.2				100*
Sales Tax Total	$\frac{1.0\%}{23.8\%}$	Ava Pfe	ective St	eta De-	aona1	Long Term		1,538	100%
Tax Burden as a Pe			ax Rates,			Guarant		\$670 ea68	100%
age of U.S. Media		Income 1	ax kates, amily of	by Inc	O THE	Nonguar:		\$868	100%
Median Family Inco						Short Ten	_	\$69	100%
waren cemera tucc	ome \$25,569		0.7% \$1 2.2% \$5			Total	Ş	1,606	100%
		343,000;	4.44 93	0,0001	J. 46				

Al abama	· ·	Per Capi	ta Income	: \$8,2	200	Popul	ation:	3,893	,887
GENERAL REVENUE, 19	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
			Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
41 -1	(millions)	Capita	_ nid	ALG.	14469	107	TORGO	Idaeo	<u>u moet</u>
Al abama	66 210 5	\$1,620.6	23.7%	n.a.	5.4%	13.1%	10.2%	16.9%	30.7%
State and Local	\$6,310.5				1.0%	13.1%	13.5%	19.6%	25.6%
State	\$4,550.9	\$1,168.7	27.2%	n.a.		7.8%	1.0%	5.9%	30.3%
ocal	\$2,960.0	\$760.2	8.7%	36.4%	9.8%			10.1%	18.4%
County	\$506.3	\$130.0	12.5%	24.7%	20.1%	14.2%	0.0%		
iunicipal	\$966.0	\$248.1	15.0%	5.0%	6.4%	16.5%	3.2%	12.7%	41.2%
Ind. School Dist.	\$1,263.0	\$324.4	1.0%	71.6%	9.8%	0.0%	0.0%	0.0%	17.7%
DIRECT GENERAL EXP	ENDITURE, 1980	-81	·	PERCE	ENTAGE DI	STRIBUTIO	N BY FUI	NCTION	
	•					Health		Sewer-	
	Total	Per	Educa-	High-	Public	-aoH	Police	age &	Al 1
	(millions)	Capita	tion	Ways	Wel fare	pitals	& Fire	Sanit	Other
Al abama							,		86 15
State & Local	\$5,639.3	\$1,448.3	38.2%	11.0%	9.4%	14.0%	4.5%	2.8%	20.1%
State	\$2,790.6	\$716.7	33.5%	14.8%	18.6%	13.0%	1.2%	0.0%	18.8%
Local	\$2,848.7	\$731.6	42.7%	7.3%	0.4%	15.0%	7.7%	5.6%	21.3%
County	\$447.9	\$115.0	0.1%	28.2%	2.5%	13.8%	7.6%	7.4%	40.4%
Municipal	\$865.9	\$222.4	0.0%	9.4%	0.1%	15.8%	21.5%	14.5%	38.6%
Alabama Total General Education Public Welfare Health & Hospitals	\$5,639.3 \$2,152.2 \$531.5 \$791.9	26.5% 16.4% 68.9% 6.8%	5tate 45.5% 69.5% 29.3% 39.7%	27.97 14.17 1.87 53.57	z z	\$4,142.5 \$1,799.5 \$165.5 \$738.4	5 62.0 5 83. 5 94.	0% 38 1% 16 2% :	3.0% 5.9% 5.8% 7.4%
Highways	\$620.8	37.6%	42.1%	20.3		\$387.2		5% 3:	2.5%
TAX BURDENS AND DE	Percentage of		ed State			Tax Capac	eity -	80 <u>'79</u> 76 76	77 77
City Median Family	<u>.</u>		l Sales: tions for		ngs-Xes oqNo rocer	Tax Effor	_	85 87	
Federal Personal	10.7%	Cimara	ttes (non		16¢	Per Capit			
Income Tax			ttes (paci			Sept Out	a-emerick	, 1700-	<u> </u>
Social Security Ta			ne (gallo:	u <i>)</i>	11¢				As Perce
Local Property Tax State-Local Person			able Rate		No				of U.S
Income Tax	3.2%	Effect	ive Prop.	Tax Ra	te, FHA			Amount	Averag
State-Local General			d Mortgag				•		
Sales Tax	1.5%	THANK		-1 -//4		Long Terr	m	\$1,128	73%
		766	C+	Devec	-1			\$331	49%
Total	22.6%		ive State			Guaran			
Tax Burden as a Pe			Tax Rate				ranteed	\$797	91%
age of U.S. Media			Family o			Short Te		\$53	77%
Median Family Inco	me \$22,980		0: 1.7% 0: 2.3%			Total		\$1,182	73%

Alaska		Per Capi	LE INCOM	e: \$14	,090	Popul	ation:	401	, 380
GENERAL REVENUE, 1	980-81			PERC	CENTAGE D	ISTRIBUTI General	ON BY SO	DURCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	Ald	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Al aska									4
State and Local	\$5,521.0	\$13,748.1	8.4%	n.a.	6.2%	0.8%	16.3%	23.2%	45.0%
State	\$4,867.0	\$12,119.6	8.1%	n.a.	2.9%	0.0%	18.5%	26.1%	44.3%
Local	\$1,091.8	\$2,718.9	6.5%	40.0%	18.3%	4.1%	0.0%	0.7%	30.4%
County	\$326.9	\$814.1	5.1%	46.3%	27.6%	4.8%	0.0%	0.4%	15.8%
Municipal	\$766.9	\$1,909.7	7.1%	37.2%	14.3%	3.8%	0.0%	0.8%	36.8%
Ind. School Dist.				- not ap	plicable	~~~~~			
DIRECT GENERAL EXP	ENDITURE, 1980)-81		PERCE	NTAGE DIS		N BY FUN	CTION	
		_				Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al l
Al aska	(millions)	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
State & Local	\$2,895.7	67 210 7	26 28	0.00	r ^=	2 25			
State & Docar	\$1,807.6	\$7,210.7	26.3% 20.9%	9.0%	5.3%	3.0%	3.3%	3.1%	49.9%
Local	\$1,088.1	\$4,501.3 \$2,709.4	35.2%	11.0%	8.4% 0.1%	2.8%	1.6%	0.0%	55.3%
County	\$374.6	\$932.7	48.2%	5.5%	0.1%	3.4% 3.3%	6.3%	8.2%	41.1%
Municipal	\$713.5	\$1.776.7	28.4%	5.8%	0.1%	3.4%	1.7% 8.7%	11.3%	29.9% 47.0%
STATE-LOCAL GENERA	L EXPENDITURE:	FEDERAL,	STATE AN	ID LOCAL	SHARE OF	FINANCE	s, 1980-	81	
STATE-LOCAL GENERA		cal Genera	1 Expendi			ate-Loca	l Genera	1 Expend	
STATE-LOCAL GENERA			1 Expendi			ate-Loca		1 Expend	
STATE-LOCAL GENERA	State-Lo Total	cal Genera From ALL S Percent	l Expendi ources age Finan	tures ced by:	St	ate-Loca itures Total	1 Genera From OWN Pe	1 Expend	<u>-</u>
	State-Lo	cal Genera From ALL S Percent	l Expendi ources	tures	St	ate-Loca itures	1 Genera From OWN Pe	l Expend Sources	<u>:</u>
Al aska	State-Lo Total (millions)	From ALL S Percent Federal	1 Expendi ources age Finan State	tures ced by: Local	St	ate-Loca itures Total millions	1 Genera From OWN Pe) Stat	1 Expend Sources rcentage e Loc	: :: :al
<u>Alaska</u> Total General	State-Lo Total (millions) \$2,895.7	cal Genera From ALL S Percent Federal	1 Expendi ources age Finan State 70.1%	ced by: Local	St	ate-Loca itures Total millions \$2,430.6	1 Genera From OWN Pe) Stat	1 Expend Sources rcentage Loc X 16.	:: :a1 5%
Alaska Total General Education	State-Lo Total (millions) \$2,895.7 \$761.5	Percent Federal 16.1% 13.9%	1 Expendi ources age Finan State 70.1% 73.2%	ced by: Local 13.9%	St <u>(</u>	Total millions \$2,430.6 \$655.9	1 Genera From OWN Pe) Stat 83.5 85.0	1 Expend Sources rcentage Loc X 16.	5% 0%
Alaska Total General Education Public Welfare	Total (millions) \$2,895.7 \$761.5 \$153.5	Percent Federal 16.1% 13.9% 30.6%	1 Expendiources age Finan State 70.1% 73.2% 68.8%	tures ced by: Local 13.9% 12.9% 0.6%	St <u>(</u>	Total millions \$2,430.6 \$655.9 \$106.6	1 Genera From OWN Pe) Stat 83.5 85.0 99.1	1 Expend Sources rcentage e Loc X 16. X 15. X 0.	5% 0% 9%
Alaska Total General Education Public Welfare Health & Hospitals	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2	Percent Federal 16.1% 13.9% 30.6% 6.9%	1 Expendi ources age Finan State 70.1% 73.2% 68.8% 78.3%	ced by: Local 13.9% 12.9% 0.6% 14.8%	St	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1	1 Expend Sources rcentage e Loc X 16. X 15. X 0. X 15.	5
Alaska Total General Education Public Welfare Health & Hospitals	Total (millions) \$2,895.7 \$761.5 \$153.5	Percent Federal 16.1% 13.9% 30.6%	1 Expendiources age Finan State 70.1% 73.2% 68.8%	tures ced by: Local 13.9% 12.9% 0.6%	St	Total millions \$2,430.6 \$655.9 \$106.6	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1	1 Expend Sources rcentage e Loc X 16. X 15. X 0. X 15.	5% 5% 0% 9% 9%
Alaska Fotal General Education Public Welfare Health & Hospitals Highways	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8	Percent Federal 16.1% 13.9% 30.6% 6.9%	1 Expendi ources age Finan State 70.1% 73.2% 68.8% 78.3%	ced by: Local 13.9% 12.9% 0.6% 14.8%	St	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1 59.3	1 Expend Sources rcentage E Loc X 16. X 15. X 0. X 15. X 40.	5% 5% 5% 0% 9% 9% 7%
Alaska Fotal General Education Public Welfare Health & Hospitals Highways	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7%	1 Expendi ources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7%	13.9% 12.9% 0.6% 14.8% 19.7%	St	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1 59.3	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40.	:: :al 5% 0% 9% 9% 7%
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7%	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7%	tures ced by: Local 13.9% 12.9% 0.6% 14.8% 19.7%	St (Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1 59.3	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40.	32: 22: 23: 24: 25. 27. 27. 27. 27. 27. 27. 27. 27
	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T	13.9% 12.9% 0.6% 14.8% 19.7%	s,1/83 T	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe) Stat 83.5 85.0 99.1 84.1 59.3	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40.	32: 22: 23: 24: 25. 27. 27. 27. 27. 27. 27. 27. 27
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for:	13.9% 12.9% 0.6% 14.8% 19.7%	s,1/83 T al only)T d-n.a.	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe 3.5 83.5 85.0 99.1 84.1 59.3 180 110 110 110 110 110 110 110 110 11	1 Expend Sources rcentage e Loc % 15. % 0. % 15. % 40. 179 '77 215 154 126 128	57 07 97 97 77 159 99 75 104
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt:	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for:	ced by: Local 13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(Ioc Foo Pr. Dru	s,1/83 T al only)T dn.a. gs-n.a. P	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity ity includes the state of the state	1 Expend Sources rcentage	1: :a1 5% 0% 9% 9% 7% 175 '67 159 99 75 104
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack	13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(Ioc Foo- Pr. Drug)	s, 1/83 T al only)T d-nls. gs-n.s. P 8¢ D	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity ity includes the state of the state	1 Expend Sources rcentage	1: :a1 5% 0% 9% 9% 7% 175 '67 159 99 75 104
Alaska Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a least of the second of the seco	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.97 4.17	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasoline	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for:	tures ced by: Local 13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(Ioc Foo Pr. Drug))	s,1/83 T al only)T d-n.a. p gs-n.a. P 8¢ D	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity ity includes the state of the state	1 Expend Sources rcentage e Loc % 15. % 15. % 40. 179 '77 215 154 126 128 and Loca 1980-81	1: a1 57 07 97 97 77 159 159 159 1
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7%	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasoline	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon	tures ced by: Local 13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(Ioc Foo Pr. Drug))	s, 1/83 T al only)T d-nls. gs-n.s. P 8¢ D	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity ity includes the state of the state	1 Expend Sources rcentage e Loc % 15. % 15. % 40. 179 '77 215 154 126 128 and Loca 1980-81	1: 1: 1: 1: 1: 1: 1: 1: 1: 1:
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a least y Median Family Tederal Personal Income Tax Social Security Tax Local Property Tax	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7%	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt Cigaret Gasolin Varial	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate	13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(1oc Foo Pr. Drug)	s,1/83 T al only)T dn.a. gs-n.a. P 8¢ D 8¢ No	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity color 166 a State tanding,	1 Expend Sources rcentage e Loc % 15. % 15. % 15. % 40. 179 '77 215 154 126 128 and Loca 1980-81	5% 0% 9% 9% 7% 166 159 99 75 104 1
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a lasty Median Family Federal Personal Income Tax Social Security Tax Social Property Tax State-Local Personal	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7%	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasoline Varial Effective	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate ve Prop.	tures Local 13.9% 12.9% 0.6% 14.8% 19.7%	s,1/83 T al only)T d-n.a. P 8¢ D 8¢ No	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity color 166 a State tanding,	1 Expend Sources rcentage e Loc % 15. % 15. % 40. 179 '77 215 154 126 128 and Loca 1980-81	5% 0% 9% 9% 7% 166 159 99 75 104 1
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DET Direct Taxes as a least of the second Income Tax Social Security Tax State-Local Personal Income Tax	Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7% al	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasoline Varial Effective	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate we Prop. Mortgage	tures Local 13.9% 12.9% 0.6% 14.8% 19.7%	s,1/83 T al only)T d-n.a. p 84 D 84 No	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5 ax Capac ax Effor	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity 260 166 a State standing,	1 Expend Sources rcentage e Loc % 16. % 15. % 40. 179 177 215 154 126 128 and Loca 1980-81	5% 0% 9% 9% 7% 166 159 99 75 106 1
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a Edity Median Family Tederal Personal Income Tax Occial Security Tax State-Local Personal Income Tax State-Local General Sales Tax	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7%	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasolin Varial Effectiv Insured	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage (19	tures Local 13.9% 12.9% 0.6% 14.8% 19.7%	St. 1/83 T al only)T d-n.a. gs-n.a. P 8¢ D 8¢ No e, FHA 1.35 avail.) L	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5 ax Capac ax Effor er Capit	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity 260 166 a State standing, An	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40. 179 '77 215 154 126 128 and Loca 1980-81	5% 0% 9% 9% 7% 16 159 99 75 10 1
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a Edity Median Family Tederal Personal Income Tax Occial Security Tax Octal Property Tax State-Local General Sales Tax Total	Total (millions) \$2,895.7	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasolin Varial Effectiv Insured	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage (19 ve State	tures Local 13.9% 12.9% 0.6% 14.8% 19.7%	s.1/83 T al only)T d-n.a. gs-n.a. P 8¢ D 8¢ No e, FHA 1.35 avail.) L	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5 ax Capac ax Effor er Capit ebt Outs Outs	1 Genera From OWN Pe Stat 83.5 85.0 99.1 84.1 59.3 ity 260 166 a State standing, Arrivated State standing,	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40. ** 179 '77 215 154 126 128 and Loca 1980-81	::al 5% 0% 9% 9% 7% 175 '6' 159 '9' 75 10' 1 s Percer of U.S. Average 842% 641%
Alaska Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Tederal Personal Income Tax Social Security Tax State-Local Persons Income Tax State-Local General	State-Lo Total (millions) \$2,895.7 \$761.5 \$153.5 \$87.2 \$261.8 BT Percentage of Income, 1980 15.9% 4.1% 2.7% al 22.7% rcent- 95%	Percent Federal 16.1% 13.9% 30.6% 6.9% 51.7% Selecte General Exempt: Cigaret Gasolin Varial Effectiv Insured	1 Expendiources age Finan State 70.1% 73.2% 68.8% 78.3% 28.7% d State T Sales: N ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage (19	ced by: Local 13.9% 12.9% 0.6% 14.8% 19.7% ax Rate one(loc Foo Pr. Drug)) Tax Rate 1980: 1980: Personal by Inc.	s,1/83 T al only)T dn.a. P 8¢ D 8¢ No e, FHA 1.35	Total millions \$2,430.6 \$655.9 \$106.6 \$81.2 \$126.5 ax Capac ax Effor er Capit ebt Outs Outs	1 Genera From OWN Pe 3.5 85.0 99.1 84.1 59.3 ity 260 t 166 a State tanding, An \$1 eed \$4 anteed \$4	1 Expend Sources rcentage e Loc % 16. % 15. % 0. % 15. % 40. ** 179 '77 215 154 126 128 and Loca 1980-81	5% 0% 9% 9% 7% 175 16 159 9% 75 10 8 Percer of U.S. Average

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

rizona									
ENERAL REVENUE, 19	980-81			PERC	ENTAGE DI	STRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	A1d	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Arizona									
tate and Local	\$4,657.1	\$1,713.2	18.4%	n.a.	18.4%	20.9%	10.5%	9.2%	22.6%
tate	\$2,775.9	\$1,021.1	20.1%	n.a.	4.5%	29.0%	17.7%	13.2%	15.5%
ocal	\$3,104.9	\$1,142.2	9.6%	38.7%	23.6%	5.5%	0.0%	2.0%	20.6%
ounty	\$707.3	\$260.2	12.0%	30.5%	31.2%	0.0%	0.0%	1.6%	24.8%
•	\$913.8	\$336.2	18.3%	21.2%	8.7%	18.6%	0.0%	5.67	27.6%
funicipal	•	\$524.9	3.1%	55.5%	29.7%	0.0%	0.0%	0.0%	11.7%
nd. School Dist.	\$1,427.0	9J24. 9	2.14	JJ.J.A	2 7 17 74				
IRECT GENERAL EXP	ENDITURE, 1980	0-81		PERCE	NTAGE DIS	TRIBUTIO	N BY FUN	CTION	
INDOT COMBIGIO CITA	,					Health		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare		& Fire	Sanit.	Other
Androne	/militons/	Oabtra	-1011	/		<u> </u>			
Arizona toto i logal	\$4.751.7	\$1,748.0	41.8%	9.9%	5.0%	7.2%	7.1%	4.3%	24.7%
itate & Local			35.6%	17.5%	10.7%	10.3%	3.6%	0.0%	22.3%
State	\$1,662.7	\$611.6			2.0%	5.5%	8.9%	6.6%	26.0%
ocal	\$3,089.0	\$1,136.3	45.2%	5.8%		22.5%	7.37	5.7%	42.3%
County	\$678.5	\$249.6	1.9%	11.7%	8.6%				
funicipal	\$893.0	\$328.5	0.2%	11.1%	0.4%	0.6%	25.4%	18.2%	44.2%
STATE-LOCAL GENERA		cal Genera From ALL	ıl Expendi			tate-Loca		ıl Exper	
STATE-LOCAL GENERA	State-L	ocal Genera From ALL	d Expendi Sources	tures	Si —	tate-Loca itures	l Genera From OWN	l Exper	8
STATE-LOCAL GENERA		ocal Genera From ALL S	ıl Expendi	tures	S(tate-Loca	l Genera From OWN	Source	8
STATE-LOCAL GENERA Arizona	State-L Total	ocal Genera From ALL S	al Expendi Sources age Finan	ltures 	S(tate-Loca itures Total (millions	l Genera From OWI Pa	Source Source ercentag	ge: ocal
Arizona	State-L Total	ocal Genera From ALL S Percent	al Expendi Sources age Finan	ltures 	S(tate-Loca itures Total	l Genera From OWI Pa	Source Freentage Le Lo	ge: ocal
<u>Arizona</u> Total General	State-L Total (millions \$4,751.7	Percent) Federal 18.0%	al Expendi Sources age Finan State	itures nced by: Local	S(tate-Loca itures Total (millions	Person OWN Person States 58.0	Source Freentage Le Lo	ge: ocal
Total General Education	State-L Total (millions \$4,751.7 \$1,986.7	Percent) Federal 18.0% 11.4%	Expending Sources Lage Final State 47.6% 62.1%	tures nced by: Local	S(tate-Loca itures Total (millions \$3,895.8	Pe Stat 58.6 70.	Source ercentage Lc 0% 42	ge: ocal
Arizona Total General Education Public Welfare	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2	Percent) Federal 18.0% 11.4% 32.1%	Expendicurces age Finate 47.6% 62.1% 41.9%	1tures nced by: Local 34.4% 26.5% 25.9%	S(Total (millions \$3,895.8 \$1,759.6	Pe Stat 8 58.0 61.4 61.4 61.4 61.4 61.4 61.4 61.4 61.4	Source ercentage Le 17 42 17 25 37 38	se: ocal 2.0%
Arizona Total General Education Public Welfare Health & Hospitals	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6	Percent) Federal 18.0% 11.4% 32.1% 11.3%	Expend: Sources Eage Finar State 47.6% 62.1% 41.9% 41.1%	1tures nced by: Local 34.47 26.57 25.97 47.67	S(Total (millions \$3,895.8 \$1,759.6 \$162.3	Pe Stat 8 58.0 61.1 61.1 61.1 61.1 61.1 61.1 61.1 61	Source Ercentage Le 17 29 17 29 17 29 17 29 17 38 18 38	se: ocal 2.0% 9.9%
Arizona Total General Education Public Welfare Health & Hospitals	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2	Percent) Federal 18.0% 11.4% 32.1% 11.3%	Expendicurces age Finate 47.6% 62.1% 41.9%	1tures nced by: Local 34.4% 26.5% 25.9%	S(Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6	Pe Stat 8 58.0 61.1 61.1 61.1 61.1 61.1 61.1 61.1 61	Source Ercentage Le 17 29 17 29 17 29 17 29 17 38 18 38	se: ocal 2.0% 9.9% 3.2% 3.7%
Arizona Total General Education Public Welfare Health & Hospitals Highways	Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7	Percent) Federal 18.0% 11.4% 32.1% 11.3%	Expend: Sources Eage Finar State 47.6% 62.1% 41.9% 41.1%	1tures nced by: Local 34.47 26.57 25.97 47.67	S(Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6	Pe Stat 8 58.0 6 70.3 61.4 6.5 72.5	al Experison Source Source Le Le Le Le Le Le Le	e: ce: cal 2.0% 9.9% 3.2% 3.7% 7.7%
Arizona Total General Education Public Welfare Health & Hospitals Highways	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7	Percent) Federal 18.0% 11.4% 32.1% 11.3% 31.4%	Expend: Sources Eage Finat State 47.6% 62.1% 41.9% 41.1% 49.6%	1tures nced by: Local 34.4% 26.5% 25.9% 47.6%	S(Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Pe Stat 58.0 (6.70.13 611 61	al Exper Source Procent age 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	e: ocal 2.0% 3.2% 3.7% 7.7%
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of	Percent) Federal 18.0% 11.4% 32.1% 11.3% 31.4%	Al Expendition of the state of	1 tures nced by: Local 34.42 26.52 25.92 47.62 19.02	S(Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Per State	ercentage	es cal 2.0% 3.9% 3.2% 3.7% 7.7% 7.7% 1.67 94 95
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of	Percent) Federal 18.0% 11.4% 32.1% 11.3% 31.4%	Expend: Sources Eage Finat State 47.6% 62.1% 41.9% 41.1% 49.6%	1 tures Local 34.4% 26.5% 25.9% 47.6% 19.0% Tax Rate 4% + 100	S6	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Per State	ercentage	e: ocal 2.0% 3.2% 3.7% 7.7%
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of	Percent Percent	Al Expendition of the state of	1 tures 1 ced by: 1 coal 34.42 26.52 25.92 47.62 19.02 Tax Rate 42 + 1 co	solution set of the se	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Per State St	ercentage	es
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select General Exemp	State 47.6% 62.1% 41.9% 41.1% 49.6% ed State Sales: tions for	1 tures 1 ced by: 1 Local 24.42 26.52 25.92 47.62 19.02 Tax Rate 42 + 1 co Pr. Dru	es,1/83 cal odYes	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	Per State State Per State	25 116 11 and Log	es
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 Percentage of Income, 1980	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select General Exemp	State 47.6% 62.1% 41.9% 41.1% 49.6% ed State Sales: tions for	1 tures 1 ced by: 1 Local 24.42 26.52 25.92 47.62 19.02 Tax Rate 42 + 1 co Pr. Dru	es,1/83 cal odYes	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	Per State State Per State	25 116 11 and Log	es
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of Income, 1980	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp	sage Finantstate 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pac	1 tures Local 34.4% 26.5% 25.9% 47.6% 19.0% Tax Rate 4% + 100 Pr. Druk)	es,1/83 cal od-Yes ugs-Yes 13¢	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Per State State Per State	25 116 11 and Log	es
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Income, 1980 12.6% ix 5.6%	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select General Exemp	State 47.6% 62.1% 41.9% 41.12 49.6% ed State I Sales: tions for ttes (pac ne (gallo	1 tures Local 34.4% 26.5% 27.6% 19.0% Tax Rate 4% + 1 oc. Fr. Druk n)	es,1/83 cal od—Yes ugs—Yes 13¢	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	Per State State Per State	25 116 11 and Log	es
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 Percentage of Income, 1980 12.6% ax 5.6% 2.1%	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select General Exemp Cigare Gasoli (12¢	sage Finants State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pache (galloon 7/1/83)	1 tures Local 34.4% 26.5% 25.9% 47.6% 19.0% Tax Rate 4% + 100 Pr. Druk) n) ;13¢ on	es,1/83 cal odYes ugs-Yes 13¢ 10¢ 7/1/84)	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	Per State State Per State	25 116 11 and Log	e:
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Person	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of Income, 1980 12.6% 12.6% 12.6% 13.6%	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari	al Expendition of Sources tage Finant State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (paceus	1 tures 1 ced by: 1 coal 2 coal 3 coal 2 coal 2 coal 3 co	es,1/83 cal cal cayes 13¢ 7/1/84)	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	General From OW Person OW	Expension Source	e:
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Tincome, 1980 12.6% 12.6% 12.6% 12.6% 12.3%	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect	al Expendition Expendition State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pac. ne (gallo on 7/1/83 able Rate ive Prop.	1 tures Local 34.4% 26.5% 27.6% 19.0% Tax Rate 4% + 100 Pr. Druk) 13¢ on Tax Rate 100 1	es,1/83 cal od—Yes ugs-Yes 13¢ 7/1/84) No te, FHA	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac	General From OW Person OW	25 116 11 and Log	e:
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Person Income Tax State-Local Genera	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of Income, 1980 12.6% \$2.1% hal 2.3% al	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure	al Expendition of Sources tage Finant State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (paceus	1 tures Local 34.4% 26.5% 27.6% 19.0% Tax Rate 4% + 100 Pr. Druk) 13¢ on Tax Rate 100 1	es,1/83 cal od-Yes ugs-Yes 13d 10d 7/1/84) No te, FHA	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5	Per State 8 58.0 70.1 8 61.1 6 72.1 72.1 72.1 72.1 72.1 72.1 72.1 72.1	Exper Source Source Le Le Le Le Le Le Le	2.0% 2.0% 2.0% 2.9% 3.2% 3.7% 7.7% 7.7% 7.7% 1.108 109 cal 31 As Perce of U.S Averag
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BT Percentage of Income, 1980 12.6% \$2.1% hal 2.3% al 1.3%	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure	al Expendition Expendition State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pac ne (gallo one) (7/1/83 able Rate ive Prop. d Mortgag	1 tures Local 34.42 26.52 25.92 47.62 19.02 Tax Rate 42 + 100 Fr. Druk) 13¢ on Tax Rate 1981	es,1/83 cal od-Yes ugs-Yes 13¢ 10¢ 7/1/84) No te, FHA	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac Tax Effor	General From OW Peta State	ercentage	es ge: cal 2.0% 9.9% 3.2% 3.7% 7.7% 7.7% 7.7% 1.08 109 cal 31 As Perce of U.S Average
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Income, 1980 12.6% 12.6	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure	al Expendition Expendition State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pacence (gallo on 7/1/83) and the Rate ive Prop. d Mortgag ive State	1 tures 1 ced by: 1 cal 34.42 26.52 25.92 47.62 19.02 Tax Rate 42 + loc Fr. Druk) n) ;13¢ on Tax Rate e, 1981	es, 1/83 cal od-Yes ugs-Yes 13¢ 10¢ 7/1/84) No te, FHA al	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac Tax Effor Per Capit Debt Out	General From OW Peta State	ercentage	es ge: ocal 2.0% 3.9% 3.2% 3.7% 7.7% 7.7% 7.7% 7.7% 1.08 109 of U.S Average 122% 92%
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total Tax Burden as a Pe	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Income, 1980 12.6% \$2.1% al 2.3% al 1.3% 23.9% ercent-	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure	al Expenditions of the state of	Tax Rate 4x + 1 oc Fr. Druk) Tax Rate 4x + 1 oc 1 for 1 for	es,1/83 cal od-Yes ugs-Yes 13¢ 10¢ 7/1/84) No te, FHA 10.74%	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac Tax Effor Debt Out:	Per State Standing	25 Source Lc Source Lc C C C C C C C C C	es ge: local 2.0% 3.9% 3.2% 3.7% 7.7% 7.7% 7.7% 7.7% 1.08 108 109 108 109 122% 92% 145%
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Person Income Tax State-Local Genera	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Income, 1980 12.6% \$2.1% al 2.3% al 1.3% 23.9% ercent-	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure	al Expendition Expendition State 47.6% 62.1% 41.9% 41.1% 49.6% ed State I Sales: tions for ttes (pacence (gallo on 7/1/83) and the Rate ive Prop. d Mortgag ive State	Tax Rate 4x + 1 oc Fr. Druk) Tax Rate 4x + 1 oc 1 for 1 for	es,1/83 cal od-Yes ugs-Yes 13¢ 10¢ 7/1/84) No te, FHA 10.74%	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac Tax Effor Per Capit Debt Out	Per State State 1 80 1 117 1 12 State 1 117 1 12 State 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	al Experison Source ercentage 12 29 13 29 13 38 32 53 33 27 16 11 and Lou , 1980-1	2.0% 3.2% 3.2% 3.2% 3.7% 7.7% 7.7% 7.7% 7.7% 7.7% 1.08 108 109 122% 145% 120%
Arizona Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total Tax Burden as a Pe	State-L Total (millions \$4,751.7 \$1,986.7 \$239.2 \$341.6 \$468.7 BBT Percentage of Income, 1980 12.6% 18. 5.6% 19. 12. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13	Percent Percent 18.0% 11.4% 32.1% 11.3% 31.4% Select Genera Exemp Cigare Gasoli (12¢ Vari Effect Insure Effect Income Level,	al Expenditions of the state of	Tax Rate 4x + 1 oc Fr. Druk) Tax Rate 4x + 1 oc 1 f 4, 19	solution (%) (%) (%) (%) (%) (%) (%) (%) (%) (%)	Total (millions \$3,895.8 \$1,759.6 \$162.3 \$303.6 \$321.5 Tax Capac Tax Effor Debt Out:	Per State State 1 80 1 117 1 12 State 1 117 1 12 State 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	25 Source Lc Source Lc C C C C C C C C C	es ge: local 2.0% 3.9% 3.2% 3.7% 7.7% 7.7% 7.7% 7.7% 1.08 108 109 108 109 122% 92% 145%

	•••	rer capi	ta Income	. 90,0	772	ropu	ation:	2,286	,+34
GENERAL REVENUE, 1	980-81			PERC	ENTAGE I	DISTRIBUTI	ON BY SO	DURCE	
	Ma 4 a3	D	D- 11			'General	•	0.1	OL
	Total	Per	Federal		Property		Income	Other	Charges
A mla a a a a a	(millions)	Capita	Aid	Ald	Taxes	Tax	Taxes	Taxes	& Misc.
Arkansas State and Local	62 150 7	61 270 O	20.04		10.49	10.75	10 5	10 70	01 04
	\$3,150.7	\$1,378.0	29.0%	n.a.	10.4%	12.7%	12.5%	13.7%	21.8%
State	\$2,227.8	\$974.3	35.0%	n.a.	0.2%	17.9%	17.6%	17.6%	11.6%
Local	\$1,563.4	\$683.8	8.5%	40.5%	20.6%	0.1%	0.0%	2.5%	27.8%
County	\$337.8	\$147.8	9.8%	22.4%	17.3%	0.0%	0.0%	0.2%	50.4%
Municipal	\$387.8	\$169.6	18.4%	20.1%	6.9%	0.4%	0.0%	9.8%	44.4%
Ind. School Dist.	\$804.9	\$352.0	1.4%	59.3%	29.1%	0.0%	0.0%	0.0%	10.2%
DIRECT GENERAL EXP	ENDITIDE 1990			DEDCE	NTACE D	י דייום דפיים	M DV PIIN	JOTTON	
PIRECI GENERAL BAP	ENDITURE, 1900	-61		PERCE	SNIAGE DI	ISTRIBUTIO	M DI FUE		
	m- + -1	7 0		77.1.3	D 11.	Heal th	5.14	Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A11
4-1	(millions)	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	<u>Other</u>
Arkansas	45 000 0	A1 202 2	10.00	10.00					
State & Local	\$2,980.0	\$1,303.3	40.0%	13.9%	12.2%	9.9%	3.5%	1.7%	18.9%
State	\$1,496.1	\$654.4	26.7%	20.3%	23.9%	9.0%	1.3%	0.1%	18.7%
Local	\$1,483.9	\$649.0	53.5%	7.5%	0.3%	10.7%	5.7%	3.3%	19.0%
County	\$318.4	\$139.2	0.2%	20.4%	1.1%	41.1%	5.5%	0.8%	30.9%
funicipal	\$324.5	\$141.9	0.0%	13.9%	0.3%	8.7%	20.7%	14.2%	42.2%
	Total		age Finar			Total	_	rcentag	
	(millions)	Federal	State	Local	<u>.</u>	(millions) Stat	<u>e</u> Lo	<u>cal</u>
Arkansas									
Total General	\$2,980.0	30.6%	46.4%	23.0%		\$2,067.1			. 2%
Education	\$1,193.1	14.6%	59.8%	25.67		\$1,018.4			.0%
Public Welfare	\$362.6	83.0%	16.5%	0.67		\$61.7			. 2%
Health & Hospitals	•	8.4%	42.9%	48.7%		\$269.1			.1%
lighways	\$414.6	35.7%	51.4%	12.92	•	\$266.7	79.9	20	. 1%
AX BURDENS AND DE	 ВТ								
_			_					<u>'79</u> <u>'77</u>	
Direct Taxes as a			d State T			Tax Capac		78 79	
City Median Family	Income, 1980		Sales:		eal odNo	Tax Effor	<u>t</u> 86	82 78	79 83
ederal Personal				Pr. Dru		Per Capit			
Income Tax	10.3%	Cigaret	tes (pack) 17.	.75¢	Debt Outs	tanding,	1980-8	1
Social Security Tax			e (gallor).5¢				_
ocal Property Tax	2.8%	Varia	ble Rate		ło [']			As	Percent
State-Local Person									of U.S.
Income Tax	2.5%	Effecti	ve Prop.	Tax Rat	e. FHA		Amo	unt	Average
		Insured	Mortgage	1981	1.427				
	1.0%	<u> </u>	cgage	, 1701	11744	Long Term		1,004	65%
State-Local General		nee	ue State	Darsons	.1	_			
State-Local General Sales Tax				LETROUS		Guarant	eeu	\$203	30%
State-Local General Sales Tax Total	22.7%	Effecti				N7 -	& •	4044	
State-Local General Sales Tax Total Tax Burden as a Per	22.7% rcent-	Income	Tax Rates	, by In		Nonguar		\$800	92%
State-Local General Sales Tax Total Tax Burden as a Per age of U.S. Median	22.7% rcent-n 95%	Income Level,	Tax Rates Family of	, by In	30:	Short Ter	m_	\$13	19%
State-Local General Sales Tax Total Tax Burden as a Per	22.7% rcent- n 95%	Income Level, \$10,000	Tax Rates	4, 198 17,500:	30: 1.9%		m_	*	

		Per Capi			•		ation:		,530
GENERAL REVENUE, 1	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	DURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
California									
tate and Local	\$51,561.2	\$2,178.6	21.5%	n.s.	14.0%	17.1%	18.1%	8.7%	20.6%
State	\$32,623.1	\$1,378.4	25.8%	n.a.	2.2%	22.3%	28.6%	9.8%	11.4%
ocal	\$36,067.3	\$1,523.9	7.5%	46.9%	18.0%	4.3%	0.0%	3.5%	19.8%
ounty	\$11,475.1	\$484.8	5.7%	53.6%	20.6%	2.3%	0.0%	1.4%	16.4%
funicipal	\$8,734.4	\$369.0	11.9%	15.6%	14.2%	14.1%	0.0%	12.6%	31.6%
Ind. School Dist.	\$12,707.7	\$536.9	1.7%	72.0%	18.6%	0.0%	0.0%	0.0%	7.7%
			·						
IRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN		
		_				Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A11
	(millions)	<u>Capita</u>	tion	Ways	Welfare	pitals	& Fire	Sanit.	Other
California									
tate & Local	\$49,700.1	\$2,099.9	34.1%	4.9%	16.6%	8.4%	6.2%	2.8%	27.1%
State	\$16,946.1	\$716.0	25.2%	6.8%	26.5%	8.2%	1.8%	0.1%	31.4%
ocal	\$32,754.0	\$1,383.9	38.7%	3.9%	11.4%	8.6%	8.4%	4.1%	24.9%
		· · · · · · · · · · · · · · · · · · ·			33.4%				
County	\$10,773.5	\$455.2	6.5%	4.6%		16.8%	6.8%	1.7%	30.2%
unicipal	\$7,553.9	\$319.2	0.3%	10.1%	1.8%	2.3%	25.7%	9.9%	50.0%
		From ALL S			_		From OWN		
	Total		age Finan			Total		rcentag	
Cal different a	(millions)	<u>Federal</u>	State	Local		(millions) Stat	<u>.e 10</u>	cal
California	4/4 700 1	00 /8	50 · F			*** =** /			
Total General	\$49,700.1	22.4%	52.1%	25.5%		\$38,589.4			. 9%
ducation	\$16,946.0	10.8%	72.9%	16.3%		\$15,115.3			. 3%
Public Welfare	\$8,230.6	50.2%	49.6%	0.3%		\$4,100.9	99.5	5% 0	. 5%
Health & Hospitals	\$4,197.7	4.5%	45.1%	50.4%		\$4,007.6	47.2	2% 52	.8%
ii ghways	\$2,427.7	23.5%	39.1%	37.3%		\$1.856.1	51.2	2% 48	. 8%
AX BURDENS AND DE	ВТ						180	170 177	'75 ' 67
irect Taxes as a l	Parcentens of	Cal aata	d State T	ov Data	e 1/23	Tax Capac	1ty 117	116 114	111 12/
City Median Family	income, 1980		Sales: 4			Tax Effor	<u>t</u> 102	95 117	119 108
		Exempt	ions for:		dYes				
Pederal Personal				Pr. Dru		Per Capit			
Income Tax	13.4%	Cigaret	tes (pack	:)	10¢	Debt Outs	tanding,	1980-8	ī
ocial Security Tax		Gasolin	e (galloπ)9¢(aft	er 12/82	5			-
ocal Property Tax			ble Rate		No	•			As Perce
		Agrig	me ware						
tate-Local Person		ner : •	D -	m • ·	_ 1999.4				of U.S
Income Tax	2.5%		ve Prop.				<u>A</u>	mount	Averag
tate-Local General		Insured	Mortgage	<u>, 1981</u> :	1.04%				
Sales Tax	1.3%					Long Term	, \$	1,089	70%
otal	24.4%	Effecti	ve State	Persona	1	Guarant	eed	\$575	85%
ax Burden as a Pe			Tax Rates			Nonguar		\$514	59%
			Family of			Short Ter		\$19	28%
_						PHOTE TET	144	417	£0%
age of U.S. Medias						Total	7		<u> </u>
_		\$10,000	:-1.4% \$	17,500:	0.9%	Total	\$	31,109	68%

U.S. Advisory Commission on Intergovernmental Relations

GENERAL REVENUE, 1	980-81			PERC	ENTAGE I	General	ON BY S	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	_	& Misc.
Col orado	.1	******							
State and Local	\$5,361.4	\$1,855.3	19.6%	n.a.	19.5%	16.8%	10.1%	8.9%	25.2%
State	\$2,903.7	\$1,004.8	29.1%	D.B.	0.2%	18.2%	18.6%	12.8%	21.1%
Local	\$3,491.1	\$1,208.1	6.0%	29.3%	29.87	10.6%	0.0%	3.0%	21.4%
County	\$667.1	\$230.8	7.9%	32.0%	30.4%	3.4%	0.0%	1.7%	24.7%
Municipal	\$1,090.6			11.4%	11.6%			8.4%	
-		\$377.4	11.1%			27.1%	0.0%		30.3%
Ind. School Dist.	\$1,516.8	\$524.9	1.0%	45.0%	43.4%	0.0%	0.0%	0.0%	10.7%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FU	NCTION	
	1,00	•		Y BROD	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Heal th		Sewe r-	•
	Total	Per	Educa-	High-	Publ 1c	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	_	Welfare		& Fire		
Colorado				Ways	#47 T # T #	Picers	e rite	De III E	Orner
State & Local	65 145 E	e1 707 s	A1 08	0.00	0.2*	0 15	g 4.0	2.00	20 05
	\$5,165.5	\$1,787.5	41.8%	9.2%	9.3%	8.4%	5.4%	2.9%	22.9%
State	\$1,840.9	\$637.0	36.9%	14.2%	13.8%	11.6%	2.0%	0.0%	21.5%
Local	\$3,324.6	\$1,150.5	44.5%	6.5%	6.8%	6.6%	7.4%	4.6%	23.7%
County	\$645.1	\$223.2	0.0%	16.5%	24.0%	11.1%	5.6%	1.8%	41.0%
funicipal	\$987.0	\$341.5	0.0%	11.0%	7.1%	10.0%	19.7%	9.1%	43.2%
	Total		age Finan	ced by:		Total	Pe	ercentag	;e:
	(millions)	Federal	State	Local	_	(millions) Stat	te Lo	cal
Col orado									
Cotal General	\$5,165.5	20.4%	41.2%	38.5%		\$4,113.7	51.7	7% 48	3.3%
3ducation	\$2,159.9	12.4%	51.2%	36.5%		\$1,893.0	58.4	4% 41	-6%
Public Welfare	\$478.2	57.3%	34.2%	8.5%		\$204.4			0.0%
Health & Hospitals	\$433.9	11.9%	43.6%	44.5%		\$382.1			. 5%
li ghways	\$476.8	26.3%	44.8%	28.8%		\$351.2			. 2%
	,							J., J.	
AX BURDENS AND DE	ВТ								
									175 167
Direct Taxes as a l		Selecte	d State T		s,1/83	Tax Capac	ity 113	111 109	107 104
ity Median Family	Income, 1980	General	Sales:	3% + 1		Tax Effor		96 95	
		Exempt	ions for:	Foo	dYes		_		
ederal Personal				Pr. Dru		Per Capit	a State	and Loc	al
Income Tax	11.9%	Cigaret	tes (pack)	10¢	Debt Outs	tanding.	1980-8	1
ocial Security Tax	6.1%		e (gallon		9e .				_
ocal Property Tax	2.5%		ble Rate		No				As Perce
State-Local Persons					-				of U.S
Income Tax	2.0%	Effecti	ve Prop.	Tax Rat	e. FHA			mount	Averag
State-Local General			Mortgage				<u></u>		
Sales Tax	1.3%			, -,,. ,		Long Term		1,524	99%
otal	23.8%	Rffanti	ve State	Dargon-		Guarant		-	
ax Burden as a Per					-			\$535	79%
		TUCOME	Tax Rates	, DY LD	() <u>() () () () () () () () () () () () () (</u>	Nonguar		\$989	113%
age of U.S. Median			Family of : 1.0% \$			Short Ter	-	\$16	23%
ladiaa Paril- T			- 4 117 2		7	Total		31,540	447
ledian Family Incom	ne \$25,844		: 2.0% \$			10101	•	1,540	95%

Connecticut		Per Capi	ta Income	e: \$12,	,995	Popul	ation:	3,107	,575
GENERAL REVENUE, 1	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	bia	Aid	Taxes	Tax	Taxes	Тахев	& Misc.
Connecticut	<u>· · · · · · · · · · · · · · · · · · · </u>								
State and Local	\$5,588.1	\$1,798.2	17.9%	n.a.	29.2%	16.4%	6.6%	14.5%	15.5%
State	\$3,449.5	\$1,110.0	24.0%	n.a.	0.0%	26.6%	10.6%	22.9%	16.0%
Local	\$2,759.6	\$888.0	6.2%	22.3%	59.1%	0.0%	0.0%	0.7%	11.6%
County				not ap	plicable				
Municipal	\$1,217.4	\$391.8	7.6%	25.8%	54.2%	0.0%	0.0%	0.7%	11.7%
Ind. School Dist.	\$69.6	\$22.4	0.0%	14.1%	0.0%	0.0%	0.0%	0.0%	85.9%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN	CTION	
						Heal th		Sewer-	
	Total	Per	Educa-	High-		& Hos-			Al 1
0	(millions)	Capita	tion	ways	wellare	pitals	& Fire	Sanit.	Other
Connecticut State & Local	66 330 1	č1 71E 2	2/ 4*	7 1 2	12 0	6 14	E 08	2 0*	20.25
	-	\$1,715.2	34.6%	7.1%	13.8%	6.4%	5.8%	3.9%	28.3%
State	\$2,511.4	\$808.1	17.6%	9.4%	26.7%	11.9%	1.4%	0.0%	33.0%
Local	\$2,818.7	\$907.0	49.7%	5.0%	2.3%	1.6%	9.8%	7.4%	24.2%
County	A1 2/2 F	^/^^	/1 /*						
Municipal	\$1,243.5	\$400.2	41.4%	3.9%	4.2%	2.6%	12.2%	7.5%	28.2%
Connecticut Total General Education					-	Total (millions \$4,332.3 \$1,686.1	Pe) Stat 56.4	Source rcentag e Lo % 43	<u>s</u>
Public Welfare	\$736.6	50.8%	45.3%	3.9%		\$362.5			.9%
Health & Hospitals	\$343.2	14.5%	76.8%	8.7%		\$293.6			. 2%
Highways	\$376.2	26.6%	41.5%	32.0%		\$276.3		_	. 6%
TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal	Percentage of Income, 1980	General Exempt		.5% Foo Pr. Dru	dYes gs-Yes	Tax Capac Tax Effor Per Capit	ity 112 t 100	106 107 103 104 and Loc	99 93 a1
Income Tax	9.8%	Cigaret	toa (maal					1020-0	1
Social Security Tax		A			21¢	Debt Outs	canding,	1 700-0	<u>.</u>
Local Property Tax	k 6.1%		e (gallon		21¢ 11¢	Debt Outs	canding,		
	6.1% 3.5%				21¢	Debt Outs	canding,		As Percent
State-Local Persons	6.1% 3.5% al	Varia	e (gallon ble Rate	1)	21¢ 11¢ No	Debt Outs			As Percent of U.S.
State-Local Persons Income Tax	6.1% 3.5% al —	Varia Effecti	e (gallon ble Rate ve Prop.	n) Tax Rat	21¢ 11¢ No e, FHA	Debt Outs			As Percent
State-Local Persons Income Tax State-Local General	8 6.1% 3.5% al	Varia Effecti	e (gallon ble Rate	n) Tax Rat	21¢ 11¢ No e, FHA 1.53%		<u>A</u>	mount	As Percent of U.S. Average
State-Local Persons Income Tax State-Local General Sales Tax	8 6.1% 3.5% al	Varia Effecti Insured	e (gallon ble Rate ve Prop. Mortgage	Tax Rat	21¢ 11¢ No e, FHA 1.53%	Long Term	<u>A</u> \$		As Percent of U.S.
State-Local Persons Income Tax State-Local General Sales Tax Total	6.1% 3.5% al 1. 20.8%	Varia Effecti Insured	e (gallon ble Rate ve Prop.	Tax Rat	21¢ 11¢ No e, FHA 1.53%		<u>A</u> \$	mount	As Percent of U.S. Average
State-Local Persons Income Tax State-Local General Sales Tax Total Tax Burden as a Per	6.1% 3.5% al 1. 20.8%	Varia Effecti Insured Effecti Income	e (gallon ble Rate ve Prop. Mortgage ve State Tax Rates	Tax Rate, 1981: Persona	21¢ 11¢ No e, FHA 1.53%	Long Term	<u>A</u> \$ eed \$	mount 1,896	As Percent of U.S. Average
State-Local Persons Income Tax State-Local General Sales Tax Total	8 6.1% 3.5% sal 1. 20.8% rcent- n 87%	Effecti Insured Effecti Income Level,	e (gallon ble Rate ve Prop. Mortgage ve State	Tax Rat: , 1981: Persona , by In 4, 198	21¢ 11¢ No e, FHA 1.53% 1 come 0:	Long Term Guarant	A \$ eed \$ anteed	mount 1,896 1,155	As Percent of U.S. Average 123% 171%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

U.S. Advisory Commission on Intergovernmental Relations

Delaware State and Local \$1,302.9 \$2,192.2 24.00 n.a. 7.8% 0.00 23.5% 20.00 25 25 25 24.00 n.a. 0.0% 0.0% 29.5% 25.7% 25.7% 25.2%	Del aware		Per Capi	ta Income	e: \$11	,279	Popul	ation:	594	,316
Total Per Federal State Property Sales Income Other Chapita Aid Taxes Taxes Taxes Taxes Aixes Ai	GENERAL REVENUE, 1	980-81			PER	ENTAGE 1		ON BY SO	OURCE	
Delaware State and Local \$1,302.9 \$2,192.2 24.00 n.a. 7.8% 0.00 23.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 25.5% 20.00 20.00 25.5% 20.00 20.00 25.5% 20.00 20.00 25.5% 20.00 20.00 25.5% 20.00 20.00 25.5% 20.00 20.00 20.00 25.5% 20.00 20.0		Man al	D'	D-11				_		
Delaware State and Local \$1,302.9 \$2,192.2 24.0% n.s. 7.8% 0.0% 23.5% 20.0% 25.8% 20.0								Income	Other	Charges
State Stat	n. 1	(millions)	Capita	Aid	Ald	Taxes	Тах	Taxes	Taxes	& Misc.
State S998.0 \$1,679.2 23.4% n.a. 0.0% 0.0% 29.5% 25.7% 25.										
Local \$509.4 \$837.2 15.4% 39.6% 20.1% 0.0% 2.1% 1.0% 2		\$1,302.9		24.0%	n.a.	7.8%	0.0%	23.5%	20.0%	24.7%
Local \$509.4 \$837.2 15.4% 39.6% 20.1% 0.0% 2.1% 1.0% 1.0%		\$998.0	\$1,679.2	23.4%	n.a.	0.0%	0.0%	29.5%	25.7%	21.4%
County	Local	\$509.4		15.4%	39.6%	20.1%	0.0%	2.1%	1.0%	21.9%
Municipal \$95.1 \$160.0 \$2.5% 6.4% \$16.7% 0.0% \$11.5% 4.0% 2 2 2 2 2 2 0 0 0 0	County	\$112.0	\$188.5	27.8%	5.4%	21.0%	0.0%	0.0%		44.7%
Direct General Expenditure, 1980-81	Municipal	\$95.1								28.9%
Total	Ind. School Dist.					•				4.3%
Total Per Educa High Public & Health Sever	DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	ENTAGE DI	STRIBUTIO	N BY FUN	ICTION	
Total		,	-							
Capita C		Total	Per	Educ s-	Hi ah-	Dubl 4.		Pol 4		41.1
Delaware State & Local \$1,224.2 \$2,059.8 36.67 9.57 8.67 4.87 4.17 3.67 3 3 3 3 3 3 3 3 3					-				_	Al 1
State Stat	Dol owers	(WILL TOUR)	Capita	LIOR	ways	werlare	pitals	& rire	Sanit.	Other
State		61 224 2	A3 050 0	0.0	A					
Local \$496.6 \$835.6 50.2% 4.5% 0.0% 0.1% 7.3% 9.0% 2.00								4.1%	3.6%	32.8%
State-Local General Expenditures State-Local General Expenditures Federal State Local General State Local General State Local General General General State Local General Ge		* .				14.4%	8.0%	2.0%	0.0%	35.4%
STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81			\$835.6	50.2%	4.5%	0.0%	0.1%	7.3%	9.0%	28.9%
STATE_LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980—81		\$122.2	\$205.7	0.0%	0.4%	0.2%	0.4%	10.6%	25.8%	62.7%
State-Local General Expenditures	Municipal	\$92.3	\$155.4	0.0%	5.9%	0.0%	0.2%			54.8%
Millions Federal State Local (millions State Local Company					tures	S			-	
Millions Federal State Local Millions State Local		Total	Percent	age Finan	ced hv:		Total	Pe	roont sa	
Delaware				_	•					
Total General \$1,224.2 25.5% 56.8% 17.6% \$912.0 76.3% 23.7% Education \$447.8 12.0% 76.2% 11.8% \$393.9 86.6% 13.4% Public Welfare \$104.9 53.5% 46.3% 0.2% \$48.8 99.5% 0.5% Health & Hospitals \$59.1 12.5% 86.4% 1.1% \$51.7 98.7% 1.3% Highways \$116.1 34.3% 48.3% 17.3% \$76.2 73.6% 26.4% TAX BURDENS AND DEBT Direct Taxes as a Percentage of City Median Family Income, 1980	Del suste	(mili rome)	redetar	State	Local		(mili rous) Stat	<u>e</u> <u>100</u>	CAL
Education \$447.8 12.0% 76.2% 11.8% \$393.9 86.6% 13.4% Public Welfare \$104.9 53.5% 46.3% 0.2% \$48.8 99.5% 0.5% Health & Hospitals \$59.1 12.5% 86.4% 1.1% \$51.7 98.7% 1.3% Highways \$116.1 34.3% 48.3% 17.3% \$76.2 73.6% 26.4% TAX BURDENS AND DEBT Direct Taxes as a Percentage of City Median Family Income, 1980 General Sales: None Exemptions for: Food—n.a. Pr. Drugs—n.a. Per Capita State and Local Property Tax 6.1% Gasoline (gallon) 11¢ Capital State and Local Income Tax 10.3% State—Local Personal Income Tax 4.9% State—Local Personal Income Tax 4.9% State—Local General Sales: None Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.79% And Insured Mortgage, 1981: 0.79% And Insured Mortgage, 1981: 0.79% And Income Tax Sales Tax Capital State and Local Guaranteed \$1,113 110 120 120 120 120 120 120 120 120 120		61 224 2	25 54	64 09	17 69		2212.2	7		
Public Welfare \$104.9 53.5% 46.3% 0.2% \$48.8 99.5% 0.5% 0.5%		•								
Health & Hospitals										. 4%
Selected State Tax Rates, 1/83 Tax Capacity 11 111 112 122 123 124							\$48.8	99.5	% 0.	. 5%
TAX BURDENS AND DEBT Direct Taxes as a Percentage of City Median Family Income, 1980 Federal Personal Income Tax Social Security Tax Local Property Tax Income Tax State-Local Personal Income Tax State-Local General Sales Tax Tax Capacity 111 111 112 122 122 General Sales: None Exemptions for: Food-n.a. Pr. Drugs-n.a. Pr. Drugs-n.a. Per Capita State and Local Debt Outstanding, 1980-81 As Income Tax Variable Rate Yes (11¢ max.) State-Local General Sales Tax Fotal Sales Tax Insured Mortgage, 1981: 0.79% Effective State Personal Income Tax Rates, by Income age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92	-						\$51.7	98.7	% 1.	. 3%
Direct Taxes as a Percentage of City Median Family Income, 1980 Federal Personal Income Tax 10.3% Social Security Tax Local Property Tax Local Personal Income Tax 10.7% State-Local Personal Income Tax State-Local General Sales Tax Total Sales Tax Total Sales Tax Total Selected State Tax Rates, 1/83 Selected State Tax Rates, 1/83 Selected State Tax Rates, 1/83 Tax Capacity 111 111 112 122 122 Tax Effort 89 95 79 86 Tax Effort 89	H1ghways	\$116.1	34.3%	48.3%	17.3%		\$76.2	73.6	7 26	. 4%
Selected State Tax Rates, 1/83 General Sales: None Exemptions for: Food-n.a. Pr. Drugs-n.a. Pr. Drugs-n.a. Per Capita State and Local Debt Outstanding, 1980-81 As foodal Property Tax Local Property Tax Local Presonal Income Tax State-Local Personal Income Tax State-Local General Sales Tax Total General Sales: None Exemptions for: Food-n.a. Pr. Drugs-n.a. Per Capita State and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally described for the following state and Local Debt Outstanding, 1980-81 As formally describ	TAX BURDENS AND DEE	зт	······································							<u></u>
General Sales: None Exemptions for: Food—n.a. Pr. Drugs—n.a. Per Capita State and Local Debt Outstanding, 1980—81 Cigarettes (pack) 14¢ Local Property Tax 6.1% Local Property Tax 1.7% State—Local Personal Income Tax Income Tax State—Local General Sales Tax Total Tax Effort 89 95 79 86 Exemptions for: Food—n.a. Per Capita State and Local Debt Outstanding, 1980—81 As Income Tax Amount Amount Amount Amount State—Local General Sales Tax Total Tax Effort 89 95 79 86 Exemptions for: Food—n.a. Per Capita State and Local Debt Outstanding, 1980—81 As Income Tax Rate, FHA Insured Mortgage, 1981: 0.79% Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.79% Effective State Personal Tax Effort 89 95 79 86 Debt Outstanding, 1980—81 Office Amount Amount Amount Amount Amount Amount State—Local General Sales: None Exemptions for: Food—n.a. Per Capita State and Local Debt Outstanding, 1980—81 Office Amount Amount Amount Amount Amount Amount State—Local General Sales: None Exemptions for: Food—n.a. Per Capita State and Local Debt Outstanding, 1980—81 Office Amount Amount Amount Amount Amount Amount School Fermina Sc	Dinasa Massa				_					
Exemptions for: Food-n.a. Federal Personal Income Tax Rates, by Income Income Tax Rates, Income In										
Federal Personal Income Tax 10.3% Cigarettes (pack) 14d Debt Outstanding, 1980-81 Social Security Tax 6.1% Gasoline (gallon) 11d Local Property Tax 1.7% Variable Rate Yes (11d max.) State-Local Personal Income Tax State-Local General Sales Tax Total Tax Burden as a Percentage of U.S. Median 37% Level, Family of 4, 1980: Short Term Space Space Space State and Local Debt Outstanding, 1980-81 Debt Outstanding, 1980-81 Space	city median Family	Income, 1980					Tax Effor	t 89	95 79	84 9 0
Income Tax 10.3% Cigarettes (pack) 14d Debt Outstanding, 1980-81 Social Security Tax 6.1% Gasoline (gallon) 11d	Federal Personal		Exempt				Par Canit	 o Stata	and Tass	.1
Social Security Tax 6.1% Gasoline (gallon) 11¢ Local Property Tax 1.7% Variable Rate Yes (11¢ max.) State-Local Personal Income Tax 4.9% Effective Prop. Tax Rate, FHA Amount Av State-Local General Insured Mortgage, 1981: 0.79% Sales Tax Long Term \$2,854 Total 23.0% Effective State Personal Guaranteed \$1,113 Tax Burden as a Percent- age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92		10.32	Cigaret	tes (neck)	144	Debt Out-	tondi	TOCA	<u>**</u>
Local Property Tax 1.7% Variable Rate Yes (11¢ max.) State-Local Personal Income Tax 4.9% Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.79% Sales Tax Long Term \$2,854 Total 23.0% Effective State Personal Guaranteed \$1,113 Tax Burden as a Percent- age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92		. 61 9	Cagairet	e (mel·le=	ί.		Dent Off B	ranging,	1300-81	<u> </u>
State-Local Personal Income Tax 4.9% Effective Prop. Tax Rate, FHA State-Local General Sales Tax Insured Mortgage, 1981: 0.79% Long Term \$2,854 Income Tax Rates Personal Income Tax Rates, by Income Avoid State Personal Income Tax Rates, by Income State Personal Income Tax Rates, by Income Short Term \$92			02501111	rie Berrou) 37 /*:	114				_
Income Tax 4.9% Effective Prop. Tax Rate, FHA State-Local General Insured Mortgage, 1981: 0.79% Long Term \$2,854 Income Tax Burden as a Percentage of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92	- •		varia	DTG KWIG	res (1	r¢ max•)			I	le Percent
State-Local General Sales Tax Total Fax Burden as a Percent- age of U.S. Median 77% State-Local General Insured Mortgage, 1981: 0.79% Effective State Personal Income Tax Rates, by Income Amount State Long Term S2,854 Guaranteed \$1,113 Income Tax Rates, by Income Nonguaranteed \$1,740 Short Term S92			BCC							of U.S.
Sales Tax Total Tax Burden as a Percent- age of U.S. Median 77			Errecti.	ve Prop.	Tax Rat	e, FHA		<u>A</u>	mount	Average
Sales Tax Total 23.0% Effective State Personal Fax Burden as a Percent- age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$2,854 Guaranteed \$1,113 Income Tax Rates, by Income Nonguaranteed \$1,740 Short Term \$92			Insured	Mortgage	, 1981:	0.79%		_		
Total 23.0% Effective State Personal Guaranteed \$1,113 1 Example 1							Long Term	S	2,854	185%
Tax Burden as a Percent- age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92			Effecti-	ve State	Persona		_			165%
age of U.S. Median 97% Level, Family of 4, 1980: Short Term \$92	fax Burden as a Per	cent-								200%
fodden Fondly Treese COL OFO COLORS	age of U.S. Median	97%	Level.	family of	4. 198	0:				134%
2 4 41010001 2176 417, JUU, 2176 10181 52,945			\$10,000	2.47 6	17 500-	2.09		_		
\$25,000: 4.4% \$50,000: 6.5%		- +~+,,,,,					TOPET	\$.	4,740	183%

ashington D.C.		Per Capi	ta Income	: \$13 ,	487	Popul	ation:	638	,441
eneral Revenue, 19	80-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total (millions)	Per Capita	Federal Aid	State Aid	Property Taxes		Income Taxes	Other Taxes	Charges & Misc.
Washington D.C.	\$2,447.1	\$3,832.9	46.4%		11.5%		15.8%	9.2%	7.3%
tate ocal	\$2,447.1	\$3,832.9	46.4%	0.0%	11.5%	9.7%	15.8%	9.2%	7.3%
ounty unicipal nd. School Dist.	\$2,054.7	\$3,218.3	36.8%	0.0%	13.7%	11.6%	18.8%	11.0%	8.1%
IRECT GENERAL EXPE	NDITURE, 1980	0-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN	ICTION	
						Health	D-14	Sewer-	
	Total	Per	Educa-	-	Public	& Hos- pitals		age & Sanit.	All Other
Washington D.C.	(millions)	Capita	tion	ways	MCTIGIE	pricate	<u>u 1110</u>	Dente	OUNT
tate & Local	\$1,903.6	\$2,981.6	18.9%	4.1%	18.4%	8.9%	8.3%	4.3%	37.2%
tate						~ ~~	0 28		27 28
ocal	\$1,903.6	\$2,981.6	18.9%	4.1%	18.4%	8.9%	8.3%	4.3%	37.2%
ounty Municipal	\$1,903.6	\$2,981.6		4.1%	18.4%	8.9%	8.3%	4.3%	37.2%
		From ALL S		 	_	tate-Loca itures Total	From OW	-	8
Marking D.C.	Total (millions	From ALL S		 	_	itures	From OW	N Source	8_
Washington D.C.	Total (millions	From ALL S Percent Federal	age Finar	nced by: Local		itures Total	From OWN Pe	N Source	;e:
otal General	Total	Percent) Federal 59.7%	ources age Finan	nced by:	_	itures Total (millions	From OWN Pe	N Source	;e:
otal General Education	Total (millions	Percent Percent Federal 59.7% 17.1%	age Finar State	40.3% 82.9%	<u> </u>	1tures Total (millions \$767.0 \$298.4 \$137.9	From OWN Pe	N Source	e: e: ocal
otal General Education Public Welfare Realth & Hospitals	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3	Percent Federal 59.7% 17.1% 60.6% 3.0%	age Finar State n.a. n.a. n.a. n.a.	40.3% 82.9% 39.4%	_	Total (millions \$767.0 \$298.4 \$137.9 \$164.2	Pe State	N Source ercentag te Lo	e: e: ocal
Total General Education Public Welfare Health & Hospitals	Total (millions \$1,903.6 \$359.9 \$349.8	Percent Federal 59.7% 17.1% 60.6% 3.0%	age Finar State n.a. n.a.	40.3% 82.9%	_	1tures Total (millions \$767.0 \$298.4 \$137.9	Pe State	N Source ercentag te Lo	e: e: ocal
otal General Education Tublic Welfare Realth & Hospitals Righways	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3	Percent Federal 59.7% 17.1% 60.6% 3.0%	age Finar State n.a. n.a. n.a. n.a.	40.3% 82.9% 39.4%	_	Total (millions \$767.0 \$298.4 \$137.9 \$164.2	From OWN Pe	N Source ercentag te Lo	e: cal cable
Total General Education Public Welfare Health & Hospitals Highways	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3	Percent Pederal 59.7% 17.1% 60.6% 3.0% 29.5%	age Finar State n.a. n.a. n.a.	40.3% 82.9% 39.4% 97.0%	_	Total (millions \$767.0 \$298.4 \$137.9 \$164.2	Per State not see that see the see that	** Source	re: reable 7 175 167 115 121
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEF	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3	Percent) Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General	age Finar State n.a. n.a. n.a. n.a. State	40.3% 82.9% 39.4% 97.0% 70.5%	es,1/83	1tures Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5	From OWN Person State note in the state of	Source ercentage te Lo	re: reable 7 175 167 115 121
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DER Direct Taxes as a F Lity Median Family	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3	Percent) Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General	age Finar State n.a. n.a. n.a. n.a.	40.3% 82.9% 39.4% 97.0% 70.5%	es,1/83	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5	Pe State	'79 '77 107 113 115	es e: cal cable 7 175 167 3 115 121 9 94 90
Cotal General Education Public Welfare lealth & Hospitals lighways TAX BURDENS AND DER Direct Taxes as a F City Median Family Federal Personal	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3	Percent Percent Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt	age Finar State n.a. n.a. n.a. n.a. state State n.a. n.a. n.a. n.a. n.a. n.a. n.a. n.	10ced by: 10cal 40.3% 82.9% 39.4% 97.0% 70.5% Tax Rate 6% : Foc	es,1/83 odYes	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor	From OWH Period State State State	**Y Source	es cal cable cable cal cable cal cable cal cal cable cal cable cal cable cal cal cal cable cal
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DEE Direct Taxes as a F City Median Family Cederal Personal Income Tax	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 OT Percentage of Income, 1980	Percent Percent Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt Cigare	age Finar State n.a. n.a. n.a. n.a. State	10ced by: 10cal 40.3% 82.9% 39.4% 97.0% 70.5% Tax Rate 6% : Foc	es,1/83	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5	From OWH Period State State State	**Y Source	es cal able 7 175 167 3 115 121 9 94 90 cal
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DEE Direct Taxes as a F City Median Family Cederal Personal Income Tax Social Security Tax	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 Percentage of Income, 1980	Percent Percent Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exemple Cigaret Gasolin	age Finar State n.a. n.a. n.a. n.a. state State n.a. n.a. n.a. n.a. n.a. n.a. n.a. n.	10ced by: 10cal 40.3% 82.9% 39.4% 97.0% 70.5% Tax Rate 6% : For	es,1/83 odYes igs-Yes	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor	From OWH Period State State State	**Y Source	e:
otal General ducation ublic Welfare lealth & Hospitals lighways TAX BURDENS AND DEF Direct Taxes as a F Sity Median Family Federal Personal Income Tax locial Security Tax local Property Tax State-Local Persona	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 BT Percentage of Income, 1980 12.6% \$3.6%	Percent Percent Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt Cigare Gasolin Varia	sage Finan State n.a. n.a. n.a. n.a. n.a. total state state stat	10ced by: 10cal 40.32 82.92 39.42 97.02 70.52 Tax Rate 62: Foo	es, 1/83 odYes ugs-Yes 13¢ 14¢ Yes	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor	Person OWN	'79 '77 107 110 133 119 and Loo	e:
Cotal General Education Public Welfare Realth & Hospitals Righways CAX BURDENS AND DEF Correct Taxes as a Folity Median Family Rederal Personal Income Tax Rocial Security Tax Rocal Property Tax Rotate-Local Personal Income Tax	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 BT Percentage of Income, 1980 12.67 \$3.67 al 4.97	Percent Percent Pederal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt Cigare Gasoli Varia	age Finan State n.a. n.a. n.a. n.a. n.a. ted State Sales: tions for ttes (pacted (gallo) able Rate	10ced by: 10cal 40.3% 82.9% 39.4% 97.0% 70.5% Tax Rate 6% : Foce Pr. Druk) n)	es, 1/83 odYes ags-Yes 134 Yes e, FHA	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor	Person OWN	**Y Source	e:
Cotal General Education Public Welfare lealth & Hospitals lighways TAX BURDENS AND DEF Direct Taxes as a F City Median Family Tederal Personal Income Tax Social Security Tax Social Property Tax State-Local Personal Income Tax State-Local General	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 Bercentage of Income, 1980 12.63 \$3.63 4.93	Percent Percent Pederal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt Cigare Gasoli Varia Effect: Insure	sage Finan State n.a. n.a. n.a. n.a. n.a. total state state stat	10ced by: 10cal 40.3% 82.9% 39.4% 97.0% 70.5% Tax Rate 6% : Foce Pr. Druk) n)	es, 1/83 odYes ags-Yes 134 Yes e, FHA	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor	Person OWN	'79 '7: 107 110 133 119 and Loo , 1980-1	es
Cotal General Education Public Welfare Realth & Hospitals Righways FAX BURDENS AND DEF Direct Taxes as a F City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 BT Percentage of Income, 1980 12.6% 3.6% 3.6% 3.10 4.9%	Percent Pederal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempt Cigaret Gasolin Varia Effect: Insures	sage Finan State n.a. n.a. n.a. n.a. n.a. n.a. n.a. ina. n.a. ina. n.a. ina. n.a. ina. n.a. ina. n.a. ina. in	10.00 by: Local	es, 1/83 odYes ugs-Yes 13¢ 14¢ Yes e, FHA	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor Per Capit Debt Outs	From OWH Person of State State	'79 '77 107 110 133 119 and Loo , 1980-1	es
Cotal General Education Public Welfare Realth & Hospitals Righways TAX BURDENS AND DEF Direct Taxes as a F City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Persons Income Tax State-Local General Sales Tax Fotal	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 BT Percentage of Income, 1980 12.6% 3.6% 3.6% 1.0% 27.7%	Percent Pederal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exempl Cigare Gasoli Varia Effect: Insuree	age Finar State n.a. n.a. n.a. n.a. n.a. n.a. inserved State Sales: tions for ttes (pactate (gallo able Rate ive Prop. i Mortgag	Tax Rate 67 Tax Rate 67 Tax Rate 67 Tax Rate 70.53	es, 1/83 odYes ags-Yes 13¢ 14¢ Yes e, FHA 1.22%	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor Per Capit Debt Outs Long Terr Guarant	From OWN Person of State One of	'79 '77 107 116 133 119 and Loo , 1980-1	es
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEF Direct Taxes as a F City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General	Total (millions \$1,903.6 \$359.9 \$349.8 \$169.3 \$77.3 BT Percentage of Income, 1980 12.6% \$3.6% 3.6% 3.1 4.9% 1.0% 27.7% recent—	Percent Federal 59.7% 17.1% 60.6% 3.0% 29.5% Selecte General Exemple Cigaret Gasolin Variation Federal Effect: Insured Income	sage Finan State n.a. n.a. n.a. n.a. n.a. n.a. n.a. ina. n.a. ina. n.a. ina. n.a. ina. n.a. ina. n.a. ina. in	Tax Rate 67 Tax Rate 67 Tax Rate 67 Tax Rate 70.53	es,1/83 odYes igs-Yes 13¢ 14¢ Yes e, FHA 1.22%	Total (millions \$767.0 \$298.4 \$137.9 \$164.2 \$54.5 Tax Capac Tax Effor Per Capit Debt Outs Long Terr Guarant	From OWN Person of State Control of Stat	'79 '77 107 116 133 119 and Loo , 1980-1	es es es es es es es es

Florida		Per Capi	ta Income	: \$10	050	Popul	ation:	9,746	,339
GENERAL REVENUE, 1	980-81			PERC	CENTAGE I	OISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	A1d	Taxes	Tax	Taxes	Taxes	& Misc.
Florida						_			
State and Local	\$14,857.9	\$1,524.5	19.9%	n.a.	17.1%	17.1%	2.7%	18.9%	24.3%
State	\$8,063.3	\$827.3	23.8%	n.a.	1.3%	31.5%	5.0%	28.1%	10.3%
Local	\$10,147.3	\$1,041.1	10.3%	32.5%	24.0%	0.0%	0.0%	5.3%	28.0%
County	\$2,931-1	\$300.7	19.4%	11.67	29.2%	0.0%	0.0%	4.9%	34.9%
Municipal	\$2,364.2	\$242.6	13.7%	11.4%	19.3%	0.0%	0.0%	16.7%	39.0%
Ind. School Dist.	\$4,221.4	\$433.1	2.4%	63.4%	24.0%	0.0%	0.0%	0.0%	10.2%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	ENTAGE DI	STRIBUTIO	N BY FUN		
•			_			Heal th		Sewer-	
	Total	Per	Educa-	R1gh~	Public	-eoH	Police	age &	A1.1
	(millions)	Capita	tion	WAYS	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
Florida									
State & Local		\$1,468.7	35.9%	8.6%	6.7%	11.5%	7.0%	4.4%	25.9%
State	\$4,554.6	\$467.3	21.0%	17.0%	19.6%	15.1%	2.1%	0.0%	25.2%
Local		\$1,001.4	42.8%	4.7%	0.7%	9.9%	9.3%	6.5%	26.2%
County	\$2,732.6	\$280.4	0.0%	10.5%	2.3%	13.5%	13.2%	9.5%	51.0%
Municipal	\$2,123.1	\$217.8	0.0%	7.9%	0.3%	5.2%	25.4%	17.3%	43.9%
	Total	From ALL S	age Finan	ced by:		Total	From OWN	rcentag	70
	(millions)		State	Local		(millions		-	cal
Florida	 -					<u> </u>			
Total General	\$14,314.4	20.7%	40.8%	38.6%	;	\$11,357.8	51.4	T 48	. 6%
Education	\$5,140.3	11.3%	61.3%	27.4%		\$4,560.2	69.1		.9%
Public Welfare	\$961.0	60.7%	33.3%	6.07		\$377.9	84.6		. 4%
Health & Hospitals	\$1,650.5	11.5%	28.9%	59.7%		\$1,461.1	32.6		. 4%
Highways	\$1,228.8	31.7%	44.17	24.2%	:	\$839.0	64.6	% 35	. 4%
TAX BURDENS AND DE	ВТ		 -						
Dimant Managers 1	D	0-1	1 00-6- 10		- 1/00	m 0			<u>'75</u> <u>'67</u>
Direct Taxes as a l			d State T			Tax Capac:			104 104
City Median Family	Income, 1980	General Exempt	Sales: ions for:	5% Foo	dYes	Tax Effor	74	79 73	74 84
Federal Personal		- -		Pr. Dru		Per Capita	State	and Loca	al
Income Tax	9.5%	Cigaret	tes (pack	.)		Debt Outs			
Social Security Tax		Gasolin	e (gallon		8¢ 1				
Local Property Tax	2.2%	Varia	ble Rate		No			1	As Percen
State-Local Persons	al								of U.S.
Income Tax			ve Prop.				A	mount	Average
State-Local General		Insured	Mortgage	, 1981:	0.92%		_		
Sales Tax	0.9%					Long Term	\$	1,263	82%
Total	18.7%		ve State			Guarante	ed.	\$428	63%
Tax Burden as a Per		Income	Tax Rates	, by In	come	Nonguara	anteed	\$835	96%
age of U.S. Median		Level,	Family of	4, 198	<u>0</u> :	Short Terr		\$25	37%
Median Family Incom	ne \$19,946	No pers	onal stat	e incom	e tax '	Total	\$	1,289	80%

		Per Capi	ta Income	: \$8,9	60	Popul	ation:	5,463	,101
ENERAL REVENUE, 19	980-81			PERC	ENTAGE D	ISTRIBUTI	ON BY SO	URCE	
					_	General		0.1	Oh
	Total	Per	Federal		Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Georgia	\$9,008.7	\$1,649.0	24.0%	n.a.	13.4%	13.9%	14.3%	10.2%	24.3%
tate and Local			31.3%	n.a.	0.3%	19.7%	25.2%	13.9%	9.7%
tate	\$5,118.3	\$936.9		26.5%	22.5%	4.6%	0.0%	3.9%	32.0%
ocal	\$5,312.5	\$972.4	10.5%			19.6%	0.0%	3.6%	17.8%
ounty	\$1,144.1	\$209.4	9.6%	13.3%	36.0%				39.0%
lunicipal	\$980.8	\$179.5	18.3%	6.3%	17.3%	1.9%	0.0%	17.1%	
ind. School Dist.	\$2,014.5	\$368.8	1.8%	58.6%	30.1%	0.0%	0.0%	0.0%	9.5%
IRECT GENERAL EXP	ENDITURE, 1980)-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN	CTION	
IRECI GENERAL EXI	DRDIIOND, 1700	. 01			·	Health		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A1 1
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Georgia	<u> </u>					<u> </u>			
tate & Local	\$8,401.1	\$1,537.8	34.5%	9.0%	10.7%	16.5%	4.6%	3.0%	21.8%
tate & Locar	\$3,313.9	\$606.6	24.2%	15.4%	26.6%	10.8%	1.3%	0.0%	21.8%
	\$5,087.2	\$931.2	41.2%	4.9%	0.3%	20.2%	6.7%	5.0%	21.8%
ocal		\$161.7	0.0%	19.0%	1.3%	11.4%	15.3%	10.3%	42.8%
County	\$883.2	•	0.0%	8.3%	0.3%	1.2%	21.0%	16.1%	53.1%
funicipal	\$984.8	\$180.3	0.1%	0.3%	0.5%	1 • 2 %	21.0%	10.1%	
STATE-LOCAL GENERA		cal Genera From ALL	al Expend:			tate-Loca		ıl Exper	
	 _				-				
	Total		age Fina			Total		ercentag	_
	(millions	<u>Federal</u>	State	Local		(millions	<u>Stat</u>	<u>re</u> <u>rv</u>	ocal
Coordin								nev (/	. 19/
Georgia		25.7%	40.1%	34.3%		\$6,243.1		76 40	5.1%
	\$8,401.1								
Total General	\$8,401.1 \$2,899.7	14.0%	55.4%	30.6%		\$2,492.6			5.6%
Total General Education	•	14.0% 69.8%	29.0%	30.6% 1.2%	ı	\$2,492.6 \$270.5		9%	4.1%
Total General Education Public Welfare	\$2,899.7 \$894.8						95.9	9%	
Total General Education Public Welfare Health & Hospitals	\$2,899.7 \$894.8	69.8%	29.0%	1.2%		\$270.5	5 95.9 L 28.	9% 2 1% 7	4.1%
Total General Education Public Welfare Health & Hospitals Highways	\$2,899.7 \$894.8 \$1,383.7 \$758.4	69.8% 7.6%	29.0% 26.0%	1.2% 66.4%		\$270.5 \$1,279.1	5 95.9 1 28.1	9% 2 1% 7	4.1% 1.9%
Total General Education Public Welfare Health & Hospitals Highways	\$2,899.7 \$894.8 \$1,383.7 \$758.4	69.8% 7.6%	29.0% 26.0%	1.2% 66.4%		\$270.5 \$1,279.1	5 95.9 1 28.3 4 55.0	9% 2 1% 71 0% 45	4.1% 1.9% 5.0% 7 '75 '67
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$2,899.7 \$894.8 \$1,383.7 \$758.4	69.8% 7.6% 35.7%	29.0% 26.0% 35.4%	1.2% 66.4% 28.9%		\$270.5 \$1,279.1 \$487.4	95.9 1 28.2 4 55.0	9% 2 1% 71 0% 49	4.1% 1.9% 5.0% 7 '75 '67
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT	69.8% 7.6% 35.7% Selecte	29.0% 26.0% 35.4% ed State	1.2% 66.4% 28.9% Tax Rate	es,1/83	\$270.5 \$1,279.1 \$487.4 Tax Capac	5 95.9 1 28.1 55.0 2 180 2 180	9%	4.1% 1.9% 5.0% 7 '75 '67 86 86
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT	69.8% 7.6% 35.7% Select	29.0% 26.0% 35.4% ed State	1.2% 66.4% 28.9% Tax Rate 3% + 1	es,1/83 ocal	\$270.5 \$1,279.1 \$487.4	5 95.9 1 28.1 55.0 2 180 2 180	9%	4.1% 1.9% 5.0% 7 '75 '67 86 86
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT	69.8% 7.6% 35.7% Select	29.0% 26.0% 35.4% ed State	1.2% 66.4% 28.9% Tax Rate 3% + 1	es,1/83 ocal dNo	\$270.5 \$1,279.1 \$487.4 Tax Capac	5 95.9 1 28. 55.0 2 180 2 180 82 82 96	9% 7 1% 7 0% 4 10% 4 179 7 83 81 97 90	7 175 167 86 89 92
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980	69.8% 7.6% 35.7% Select General Exemp	29.0% 26.0% 35.4% ed State	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foo	es,1/83 ocal dNo	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 4 55.0 2 180 2 180 82 180 96 by reference	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 1	7 175 167 86 80 89 92 1/2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980	69.8% 7.6% 35.7% Select Genera Exemp Cigare	29.0% 26.0% 35.4% ed State Sales: tions for	1.2% 66.4% 28.9% Tax Rate 3% + 1: Foc Pr. Druk)	es,1/83 ocal dNo gs-Yes(A	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 55.0 28.0 55.0 82 rt 96 by reference State	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980	69.8% 7.6% 35.7% Select Genera Exemp Cigare Gasoli	29.0% 26.0% 35.4% ed State I Sales: tions for ttes (pac ne (gallo	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foc Pr. Druk) n) 7	es,1/83 ocal odNo igs-Yes(A 12¢	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 55.0 28.0 55.0 82 rt 96 by reference State	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980	69.8% 7.6% 35.7% Select Genera Exemp Cigare Gasoli	29.0% 26.0% 35.4% ed State Sales: tions for	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foc Pr. Druk) n) 7	es,1/83 ocal odNo igs-Yes(A 12¢	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 55.0 28.0 55.0 82 rt 96 by reference State	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980 11.4% 12.3%	69.8% 7.6% 35.7% Select General Exemp Cigare Gasoli (Plus	29.0% 26.0% 35.4% ed State I Sales: tions for ttes (pac ne (gallo	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foc Pr. Druk) n) 7 tail pri	es,1/83 ocal odNo igs-Yes(A 12¢	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 55.0 28.0 55.0 82 rt 96 by reference State	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980 11.4% 4x 6.1% 4x 6.1% 4x 3x 6.1% 4x 6.1%	69.8% 7.6% 35.7% Select Genera Exemp Cigare Gasoli (Plus Vari	29.0% 26.0% 35.4% ed State Sales: tions for ttes (pac ne (gallo 3% of re able Rate	1.2% 66.4% 28.9% Tax Rate 3% + 1 : For Pr. Druk) n) tail pri	es,1/83 ocal ocal odNo gs-Yes(A 12¢ 7.5¢ ce) No	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28.0 55.0 28.0 55.0 82 rt 96 by reference State	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	4.1% 1.9% 5.0% 7. \(\frac{75}{5} \) \(\frac{86}{80} \) \(89 \) 92 1./2/82)
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980 11.4% 12.3% 13.2.3% 14.2.3%	69.8% 7.6% 35.7% Select Genera Exemp Cigare Gasoli (Plus Vari Effect	29.0% 26.0% 35.4% ed State Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop.	1.2% 66.4% 28.9% Tax Rate 3% + 1 : For Pr. Dru k) n) tail pri Tax Rate	es,1/83 ocal ocal -No gs-Yes(A 12¢ 7.5¢ ce) No	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28. 55.0 28. 55.0 82 rt 96 by reference standing	9% 49 77 77 77 83 89 97 90 endum 11 and Log, 1980-1	4.1% 1.9% 5.0% 7
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980 11.4% 6.1% 2.3% hal 2.7%	Select Genera Exemp Cigare Gasoli (Plus Vari Effect	29.0% 26.0% 35.4% ed State Sales: tions for ttes (pac ne (gallo 3% of re able Rate	1.2% 66.4% 28.9% Tax Rate 3% + 1 : For Pr. Dru k) n) tail pri Tax Rate	es,1/83 ocal ocal -No gs-Yes(A 12¢ 7.5¢ ce) No	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor	5 95.9 1 28. 55.0 28. 55.0 82 rt 96 by reference standing	9% 7 1% 7 1% 7 0% 4 179 7 83 8 97 90 endum 11	7 1.9% 5.0% 7 75 86 89 92 1/2/82) cal 81
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980 11.4% 6.1% 2.3% hal 2.7% al 1.3%	Select Genera Exemp Cigare Gasoli (Plus Vari Effect Insure	29.0% 26.0% 35.4% ed State L Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop. d Mortgag	1.2% 66.4% 28.9% Tax Rate 3% + 1: Foo Pr. Dru k) n) 7 tail pri Tax Rate , 1981:	es,1/83 ocal od-No gs-Yes(A 12¢ 7.5¢ ce) No se, FHA 1.21%	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor Approved Per Capit Debt Outs	28. 28. 28. 28. 28. 28. 28. 28. 28. 28.	9% 49 77 77 83 83 97 90 endum 11 and Loo, 1980-1	4.1% 1.9% 5.0% 7 '75 '67 5 86 86 0 89 92 1/2/82) cal 81 As Perce of U.S Averag
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BT Percentage of Income, 1980 11.4% 6.1% 2.3% hal 2.7% al 1.3% 23.8%	Select Genera Exemp Cigare Gasoli (Plus Vari Effect Insure	29.0% 26.0% 35.4% ed State l Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop. d Mortgag	1.2% 66.4% 28.9% Tax Rate 3% + 1: Foc Pr. Dru k) n) 7 tail pri Tax Rate e, 1981:	es,1/83 ocal od-No gs-Yes(A 12¢ 7.5¢ .ce) No e, FHA 1.21%	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor Per Capit Debt Outs	180 28. 4 55.6 28. 28. 29. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	9% 49 77 77 83 85 97 90 endum 11 and Loo, 1980-1	4.1% 1.9% 5.0% 7 '75 '67 5 86 86 0 89 92 1/2/82) cal 81 As Perce of U.S Averag
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total Tax Burden as a Pe	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980 11.4% 6.1% 2.3% hal 2.7% al 1.3% 23.8% ercent—	Select Genera Exemp Cigare Gasoli (Plus Vari Effect Insure	29.0% 26.0% 35.4% ed State I Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop. d Mortgag ive State Tax Rate	1.2% 66.4% 28.9% Tax Rate 3% + 1: Foc Pr. Dru k) n) Tax Rat e, 1981: Persona s, by In	es,1/83 ocal od-No gs-Yes(A 12¢ .5¢ .ce) No .ee, FHA 1.21%	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor Approved N Per Capit Debt Outs	180 28. 4 55.6 28. 28. 29. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	9% 49 77 77 83 83 83 89 97 90 endum 11 and Loo, 1980-1	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82) cal 81 As Perce of U.S Averag 78% 48%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980 11.4% 6.1% 2.3% hal 2.7% al 1.3% 23.8% ercent—	Select General Exemp Cigare Gasoli (Plus Vari Effect Insure Effect Income	29.0% 26.0% 35.4% ed State I Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop. d Mortgag ive State Tax Rate Family o	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foc Pr. Dru k) n) 7 tail pri Tax Rate e, 1981: Persons s, by In f 4, 198	es, 1/83 ocal od-No igs-Yes(A 12¢ '.5¢ ce, FHA 1.21% al icome	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effort Approved North Per Capit Debt Outs	180 28. 4 55.6 28. 28. 28. 29. 29. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	9% 49 77 77 83 83 83 97 96 endum 11 and Loo, 1980-1	4.1% 1.9% 5.0% 7 '75 '67 86 80 0 89 92 1/2/82) cal 81 As Perce of U.S Averag 78% 48% 101%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total Tax Burden as a Pe	\$2,899.7 \$894.8 \$1,383.7 \$758.4 BBT Percentage of Income, 1980 11.4% 6.1% 6.2.3% 6.1 11.3% 23.8% ercent— 100%	Select Genera Exemp Cigare Gasoli (Plus Vari Effect Insure Effect Income	29.0% 26.0% 35.4% ed State I Sales: tions for ttes (pac ne (gallo 3% of re able Rate ive Prop. d Mortgag ive State Tax Rate	1.2% 66.4% 28.9% Tax Rate 3% + 1 : Foc Pr. Dru k) n) 7 tail pri Tax Rate e, 1981: Persons s, by In f 4, 198	es, 1/83 ocal od-No igs-Yes(A 12¢ '.5¢ ce, FHA 1.21% al icome	\$270.5 \$1,279.1 \$487.4 Tax Capac Tax Effor Approved N Per Capit Debt Outs	28. 28. 28. 28. 29. 29. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	9% 49 77 77 83 83 83 89 97 90 endum 11 and Loo, 1980-1	4.1% 1.9% 5.0% 7 '75 '67 5 86 80 0 89 92 1/2/82) cal 81 As Perce of U.S Averag 78% 48%

U.S. Advisory Commission on Intergovernmental Relations

		Per Capi	ta Income	e: \$11,	.096	Popul	ation:	964	,690
GENERAL REVENUE, 19	980-81			PERC	ENTAGE	DISTRIBUTI General	ON BY SO	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Cap1ta	A1d	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Hawaii	(42222010)	odp210		-1110	TONCO	- 10x	TOXES	Tunco	<u>u 1118C.</u>
State and Local	\$2,253.6	\$2,336.1	21.2%	n.a.	8.7%	24.4%	17.2%	9.3%	19.1%
State	\$1,831.1	\$1,898.1	21.0%	n.a.	0.0%	30.0%	21.2%	8.3%	19.5%
Local	\$464.1	\$481.0	20.2%	7.8%	42.5%	0.0%	0.0%	12.7%	16.9%
County	\$125.8	\$130.4	15.3%	15.17	40.5%		0.0%	11.0%	18.1%
Municipal	\$338.4	\$350.7	22.0%	5.0%	43.2%	0.0%	0.0%	13.3%	16.5%
Ind. School Dist.	7530.4	-				e		13.3%	
									
DIRECT GENERAL EXPE	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUI		
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	<u>Other</u>
Hawaii	A.								
State & Local	\$2,103.7	\$2,180.7	28.6%	6.9%	13.1%	6.3%	4.5%	2.9%	37.7%
State	\$1,672.4	\$1,733.6	36.0%	5.8%	16.2%	7.5%	0.0%	0.1%	34.2%
Local	\$431.3	\$447.1	0.1%	10.9%	1.0%	1.3%	21.9%	13.7%	51.1%
County	\$119.5	\$123.8	0.4%	10.6%	3.7%	0.6%	22.3%	9.4%	53.0%
Municipal	\$311.8	\$323.2	0.0%	11.0%	0.0%	1.5%	21.8%	15.4%	50.3%
<u>Hawaii</u>	Total (millions)	<u>Federal</u>	age Finar State	Local	-	Total (millions) Stat		cal
Total General	\$2,103.7	22.8%	62.3%	15.0%		\$1,625.0			. 4%
Education	\$602.6	16.6%	83.3%	0.2%		\$502.7			. 2%
Public Welfare	\$275.6	55.4%	44.3%	0.3%		\$122.8			. 6%
Health & Hospitals	\$131.5	13.3%	85.4%	1.3%		\$114.1			• 5%
li ghways	\$144.7	34.5%	33.2%	32.3%		\$94.8	50.7	7% 49	. 3%
TAX BURDENS AND DEB	зт				· · · · · · · · · · · · · · · · · · ·		190	170 177	'75 '67
Direct Taxes as a P	ercentage of	Selecte	d State T	'aw Rate	a.1/83	Tax Capac			
City Median Family			Sales:	47	-,17,00	Tax Effor			120 135
			ions for:	Foo	dNo				120 233
Federal Personal		• •		Pr. Dru		Per Capit	a State	and Loc	al
Income Tax	13.1%	Cigaret	tes (pack		- -	Debt Outs	tanding.	1980-8	1
Social Security Tax			sale pric					,	_
Local Property Tax	1.6%	Gasolin	e (gallon	ı) 8	- 5¢				As Perce
State-Local Persona	d		ble Rate	-	No				of U.S
Income Tax	4.3%	Effecti	ve Prop.	Tax Rat			A	mount	Averag
State-Local General			Mortgage				-		
	1.3%					Long Term	S	2.185	141%
Sales Tax	25.6%	Effecti	ve State	Persona	1	Guarant		31,631	242%
Sales Tax Total	27.0%				_	Nonguar			
	-	Income	Tax Rates	i. by In	come	MOUSIL	aureen	5554	637
[otal	cent-		Tax Rates Family of			. •		\$554 \$37	63% 55%
Total Tax Burden as a Per	cent- 108%	Level, \$10,000	Tax Rates Family of 0: 0.6% \$ 0: 4.0% \$	4, 198 17,500:	0: 2.5%	Short Ten Total	m.	\$354 \$37 2,223	55% 138%

	Per Capi	ta Income	e: \$8,9	06	Popul	ation:	94	4,037
980-81			PERC	ENTAGE I		ON BY SO	OURCE	
7 0 a 4 a 1	Dan	Pad1	Chaha	December		Tacomo	Other	Charges
-	_							_
(BIII I OUR)	Capita	Ald	Ald	Iaxes	Tax	Taxes_	TEXER	& Misc.
e1 460 0	61 544 5	25 24	n -	15 0%	9 99	16 27	11 27	22.5%
-	-				-			
								15.0%
								23.6%
					-			
\$373.6	\$395.8	1.9%	60.6%	27.5%	0.0%	0.0%	0.0%	10.1%
ENDITURE, 1980	-81		PERCE	NTAGE DI		N BY FUN		
					-		Sewer-	
Total	Per	Educa-		Public		Police	-	A1 1
(millions)	Capita	tion	Ways	Welfare	pitals	& Fire	Sanit.	Other
				8.4%				25.1%
\$672.1	\$712.0	26.4%						30.8%
\$744.8	\$788.9	50.6%	8.5%	0.5%				
\$152.6	\$161.7	0.1%	15.6%	2.5%	32.1%	9.8%	2.9%	
\$145.5	\$154.1	0.0%	10.4%	0.0%	1.1%	24.5%	19.8%	44.2%
Total			nced by:	_	Total			
		_					-	cal
				•		<u>. — </u>	_	
\$1.416.9	26.0%	49.1%	24.92		\$1.048.4	66.	3% 33	3.7%
								0.0%
								9.3%
								2.2%
\$170.7	33.4%	53.1%						0.2%
BT	·		<u></u>	<u> </u>		· · · · · · · · · · · · · · · · · · ·		
Percentage of			Tax Rate	s,1/83				
Income, 1980	General	Sales:	3%		Tax Effor	<u>t</u> 88	92 90	90 105
	Exempt	tions for						
12.2%	Cigaret	tes (pacl	c) 9).1¢	Debt Outs	tanding.	1980-	81
k 5.9%	Gasolin	ne (gallor	n) 12	. 5¢				
1.9%				No				As Percer
ग								of U.S.
	Effecti	ve Prop-	Tax Rat	e. FHA			mount	Average
L 3,3%						-		
			<u>-, -, 01</u> .	J. J. 7.16	Long Term		\$761	49%
	Rffacti	lva Stata	Parenna	.1	-			33%
				_		-		
rcent-								61%
n 102%	Level,	Family of			Short Ter	11	\$69	101% 51%
me \$27,142		0.1%			Total		\$830	
	Total (millions) \$1,460.0 \$988.8 \$769.2 \$177.7 \$159.8 \$373.6 ENDITURE, 1980 Total (millions) \$1,416.9 \$672.1 \$744.8 \$152.6 \$145.5 EXPENDITURE: State-Lo Total (millions) \$1,416.9	Total Per (millions) Capita \$1,460.0 \$1,546.5 \$988.8 \$1,047.4 \$769.2 \$814.9 \$177.7 \$188.2 \$159.8 \$169.3 \$373.6 \$395.8 ENDITURE, 1980-81 Total Per (millions) Capita \$1,416.9 \$1,500.9 \$672.1 \$712.0 \$744.8 \$788.9 \$152.6 \$161.7 \$145.5 \$154.1 EXPENDITURE: FEDERAL, State-Local General From ALL \$1,416.9 \$1,416.9 \$1,500.9 \$152.6 \$161.7 \$145.5 \$154.1 EXPENDITURE: FEDERAL, State-Local General From ALL \$1,416.9 \$1,41	Total Per Federal (millions) Capita Aid \$1,460.0 \$1,546.5 25.2% \$988.8 \$1,047.4 30.7% \$769.2 \$814.9 8.4% \$177.7 \$188.2 9.2% \$159.8 \$169.3 23.9% \$373.6 \$395.8 1.9% ENDITURE, 1980-81 Total Per Educa- (millions) Capita tion \$1,416.9 \$1,500.9 39.1% \$672.1 \$712.0 26.4% \$744.8 \$788.9 50.6% \$152.6 \$161.7 0.1% \$145.5 \$154.1 0.0% EXPENDITURE: FEDERAL, STATE AN State-Local General Expending From ALL Sources Total Percentage Finan (millions) Federal State \$1,416.9 26.0% 49.1% \$554.2 10.3% 64.1% \$119.1 67.5% 29.5% \$121.8 12.8% 33.0% \$170.7 33.4% 53.1% Percentage of General Sales: Exemptions for 12.2% Cigarettes (pack 5.9% Gasoline (gallow 1.9% Variable Rate 1.9% Effective Prop. Insured Mortgage 0.8% 24.3% Effective State	Total Per Federal State (millions) Capita Aid Aid \$1,460.0 \$1,546.5 25.2% n.a. \$988.8 \$1,047.4 30.7% n.a. \$769.2 \$814.9 8.4% 38.5% \$177.7 \$188.2 9.2% 21.1% \$159.8 \$169.3 23.9% 11.7% \$373.6 \$395.8 1.9% 60.6% ENDITURE, 1980-81 PERCE Total Per Educa- High- (millions) Capita tion ways \$1,416.9 \$1,500.9 39.1% 12.0% \$672.1 \$712.0 26.4% 16.0% \$744.8 \$788.9 50.6% 8.5% \$152.6 \$161.7 0.1% 15.6% \$145.5 \$154.1 0.0% 10.4% EXPENDITURE: FEDERAL, STATE AND LOCAL State-Local General Expenditures From ALL Sources Total Percentage Financed by: (millions) Federal State Local \$1,416.9 26.0% 49.1% 24.9% \$554.2 10.3% 64.1% 25.6% \$119.1 67.5% 29.5% 3.0% \$121.8 12.8% 33.0% 54.2% \$170.7 33.4% 53.1% 13.5% Exemptions for: Foomula Formula Formu	Total Per Federal State Property (millions) Capita Aid Aid Taxes \$1,460.0 \$1,546.5 25.2% n.a. 15.0% \$988.8 \$1,047.4 30.7% n.a. 0.0% \$769.2 \$814.9 8.4% 38.5% 28.4% \$177.7 \$188.2 9.2% 21.1% 30.4% \$159.8 \$169.3 23.9% 11.7% 27.3% \$373.6 \$395.8 1.9% 60.6% 27.5% ENDITURE, 1980-81 PERCENTAGE DITURE, 1980-11 PERCENTAGE DITURE, 1980-11 PERCENTAGE DITURE, 1980-11 PERCENTAGE DITU	No. Percentage Percentage	Total	Record Per

	rer caps	LEA THEOME	Y 11	,4/3	ropui	acron:	11,420	,590_
980~81			PER	ENTAGE	DISTRIBUTI General	ON BY S	OURCE	
Total	Per	Federal	State	Propert	v Sales	Income	Other	Charge
(millions)								& Misc.
	-							
\$21.395.0	S1.872.4	21.8%	π.α.	21.42	14.5%	13.49	12.97	16.0%
								11.7%
								16.3%
								27.6%
								21.9%
\$6,034.1	\$329.8	0.9%	40.7%	43.2%	0.02	0.0%	3.54	11.7%
ENDITURE, 1980)-81		PERCI	NTAGE D		N BY FUI	NCTION	-
					Heal th		Sewer-	
Total	Per	Educa-	High-	Publ 1c	& Hos-	Police	age &	A1.1
(millions)	Capita	tion	ways	Welfar	e pitals	& Fire	Sanit.	Other
\$20,121.6	\$1,760.9	34.6%	9.4%	14.1%	6.4%	6.5%	5.9%	23.0%
\$8,028.9	\$702.6	19.6%	14.7%	33.7%	8.8%	1.2%	0.1%	21.9%
\$12,092.7		44.6%	5.9%			10.0%		23.8%
_					-			48.5%
	1 -							38.4%
	From ALL S	ources		_	itures	From OWN	Source	<u> </u>
Total		age Finan	nced by:	:	Total	Pe	rcentag	e:
(millions)	Federal	State	Local	_	(millions) Stat	<u>:e Lo</u>	cal
								. 0%
		-						.7%
	52.4%	45.5%	2.17	;	\$1,352.7	95.6	5 4	. 4%
\$1,282.2	6.1%	53.2%	40.7%		\$1,204.3	56.6	7 43	. 4%
\$1,892.6	28.6%	45.2%	26.2%	;	\$1,350.7	63.3	36	.7%
вт		···						
						<u>'80</u>	<u>'79 '77</u>	
					Tax Capac			112 114
Income, 1980		, ,				<u>t</u> 103	99 96	99 84
	Exempt			-				
		Pr. Dr						
	Cigaret	tes (pack	:)	12¢	Debt Outs	tanding,	1980-8.	<u>[</u>
5.1%	Gasolin	e (gallon) 7	.5¢				-
2.87	Varia	ble Rate		No				As Perce
u			መቋም ኮታት					of U.S
						A	TOUNT	Averag
	Insured	MOITEME	, 1981:	1.4/%		_		نه د س
	200		_	_	•		-	86%
							\$676	100%
cent-					Nonguar	anteed	\$655	75%
105%	Level .	Family of	4. 198	0:	Short Ten	m	\$112	163%
ne \$30,873		: 1.5% \$						
	Total (millions) \$21,395.0 \$11,891.5 \$13,061.6 \$1,361.1 \$3,706.5 \$6,054.1 ENDITURE, 1980 Total (millions) \$20,121.6 \$8,028.9 \$12,092.7 \$1,296.0 \$3,576.0 L EXPENDITURE: State-Lo Total (millions) \$20,121.6 \$6,961.3 \$2,842.2 \$1,282.2 \$1,892.6 BT Percentage of Income, 1980 13.5% \$2.8% \$2.8% \$2.8% \$2.8% \$2.8% \$2.1% \$2.8	Total Per (millions) Capita \$21,395.0 \$1,872.4 \$11,891.5 \$1,040.7 \$13,061.6 \$1,143.1 \$19.1 \$3,706.5 \$324.4 \$6,054.1 \$529.8 \$ENDITURE, 1980-81 Total Per (millions) Capita \$20,121.6 \$1,760.9 \$8,028.9 \$702.6 \$12,092.7 \$1,058.3 \$1,296.0 \$113.4 \$3,576.0 \$313.0 \$EXPENDITURE: FEDERAL, State-Local General From ALL S Total Per cent (millions) Pederal \$20,121.6 23.2% \$6,961.3 9.9% \$2,842.2 52.4% \$1,282.2 6.1% \$1,892.6 28.6% EPER CENTER OF Selecte Throome, 1980 General Exempt 13.5% Cigaret 5.1% Gasolin 2.8% Varia and 2.1% Effecti Insured Insured Insured Insured Insured Income	Total Per Federal (millions) Capita Aid \$21,395.0 \$1,872.4 21.8% \$11,891.5 \$1,040.7 26.7% \$13,061.6 \$1,143.1 11.4% \$1,361.1 \$119.1 9.3% \$3,706.5 \$324.4 17.4% \$6,054.1 \$529.8 0.9% ENDITURE, 1980-81 Total Per Educa- (millions) Capita tion \$20,121.6 \$1,760.9 34.6% \$8,028.9 \$702.6 19.6% \$12,092.7 \$1,058.3 44.6% \$1,296.0 \$113.4 0.4% \$3,576.0 \$313.0 0.0% L EXPENDITURE: FEDERAL, STATE AN State-Local General Expending (millions) Federal State \$20,121.6 23.2% 42.2% \$6,961.3 9.9% 49.0% \$2,842.2 52.4% 45.5% \$1,282.2 6.1% 53.2% \$2.6% 45.2% Exemptions for: Pr. Dr. 13.5% Cigarettes (pack 52.2% 25.0% Effective Prop. Insured Mortgage 1.5% 25.0% Effective State Income Tax Rates	Total Per Federal State (millions) S1,872.4 21.8% n.a. \$11,891.5 \$1,040.7 26.7% n.a. \$13,061.6 \$1,143.1 11.4% 26.5% \$1,361.1 \$119.1 9.3% 22.4% \$3,706.5 \$324.4 17.4% 13.1% \$6,054.1 \$529.8 0.9% 40.7% ENDITURE, 1980-81 PERCI Total Per Educa- High- (millions) Capita tion ways \$20,121.6 \$1,760.9 34.6% 9.4% \$8,028.9 \$702.6 19.6% 14.7% \$12,092.7 \$1,058.3 44.6% 5.9% \$1,296.0 \$113.4 0.4% 17.9% \$3,576.0 \$313.0 0.0% 11.0% L EXPENDITURE: FEDERAL, STATE AND LOCAN State-Local General Expenditures From ALL Sources Total Percentage Financed by: (millions) Federal State Local \$20,121.6 23.2% 42.2% 34.6% \$6,961.3 9.9% 49.0% 41.2% \$2,842.2 52.4% 45.5% 2.1% \$1,282.2 6.1% 53.2% 40.7% \$1,282.2 6.1% 53.2% 40.7% \$1,892.6 28.6% 45.2% 26.2% Total Percentage Financed by: (millions) Federal State Local \$20,121.6 23.2% 42.2% 34.6% \$6,961.3 9.9% 49.0% 41.2% \$1,282.2 6.1% 53.2% 40.7% \$1,892.6 28.6% 45.2% 26.2% Total Percentage of General Sales: 4% + 10c Exemptions for:Food-Tamps for:Food-Ta	Total Per Federal State Propert Aid Aid Taxes \$21,395.0 \$1,872.4 21.8% n.a. 21.4% \$11,891.5 \$1,040.7 26.7% n.a. 1.3% \$13,061.6 \$1,143.1 11.4% 26.5% 33.9% \$1,361.1 \$119.1 9.3% 22.4% 30.8% \$3,706.5 \$324.4 17.4% 13.1% 21.6% \$6,054.1 \$529.8 0.9% 40.7% 43.2% ENDITURE, 1980-81 Total Per Educa- High- Public (millions) Capita tion ways Welfar \$20,121.6 \$1,760.9 34.6% 9.4% 14.7% 33.7% \$12,092.7 \$1,058.3 44.6% 5.9% 1.1% \$1,296.0 \$113.4 0.4% 17.9% 4.6% \$3,576.0 \$313.0 0.0% 11.0% 1.3% L EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE (millions) Federal Expenditures From ALL Sources Total Percentage Financed by: (millions) Federal State Local \$20,121.6 23.2% 42.2% 34.6% \$6,961.3 9.9% 49.0% 41.2% \$2,842.2 52.4% 45.5% 2.1% \$1,282.2 6.1% 53.2% 40.7% \$1,892.6 28.6% 45.2% 26.2% Pr. Drugs-Taxed @ 2% Pr. Drugs-Taxed @ 2% Pr. Drugs-Taxed @ 2% Pr. Drugs-Taxed @ 2% Cigarettes (pack) 124 Casoline (gallon) 7.5\$ 2.8% Variable Rate No Insured Mortgage, 1981: 1.47% 1.5% Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.47% Effective State Personal Income Tax Rates, by Income	Total	Percentage Distribution by Signature Percentage Distribution by Signature	Percentage Distribution by Source Total Per Federal Aid Taxes Tax Taxes Taxe

		Per Capi	ta Income	: \$9,6	56	Popul	ation:	5,490	,231
GENERAL REVENUE, 1	980-81			PERC	ENTAGE DI	STRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	A1d	A1d	Taxes	Tax	Taxes	Taxes	& Misc.
Indiana	(1111110110)	<u> </u>							
state and Local	\$7,953.5	\$1,448.7	20.5%	n.a.	21.3%	17.1%	10.7%	8.0%	22.5%
		\$888.9	25.2%	n.a.	0.6%	27.9%	16.3%	12.77	17.3%
itate	\$4,880.2	\$911.9	7.9%	38.4%	33.2%	0.0%	1.1%	0.3%	19.1%
ocal	\$5,006.7		4.0%	28.3%	21.3%	0.0%	5.0%	0.5%	40.9%
ounty	\$1,063.0	\$193.6	24.0%	20.9%	28.8%	0.0%	0.0%	0.7%	25.7%
funicipal	\$1,318.9	\$240.2	0.4%		39.4%	0.0%	0.0%	0.17	7.3%
Ind. School Dist.	\$2,508.1	\$456.8 	0.4%	52.8%	J 7 . 4 A				
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DIS	STRIBUTIO Health	N BY FUN	CTION Sewer-	
		_	 .	17.2	post de		Dol doc	age &	Al 1
	Total	Per	Educa-	High-	Public	& Hos-	Police		
	(millions)	Capita	tion	ways	Wel fare	<u>pitals</u>	& Fire	Sanit.	<u>Other</u>
Indiana					10 15	10.00		, 1 *	10 79
State & Local	\$7,686.6	\$1,400.0	43.1%	8.8%	10.1%	10.9%	4.4%	4.1%	18.7% 17.9%
State	\$2,978.9	\$542.6	37.5%	13.9%	17.2%	11.8%	1.8%	0.17	
ocal	\$4,707.7	\$857.5	46.6%	5.6%	5.6%	10.3%	6.0%	6.6%	19.2%
County	\$1,021.8	\$186.1	0.1%	14.4%	18.8%	36.4%	3.7%	0.7%	25.9%
funicipal	\$1,248.2	\$227.3	0.0%	9.4%	3.8%	8.3%	18.6%	24.3%	35.6%
	Total	From ALL S	age Fina	nced by	_ ;	Total	From OWN	Source ercentag	ge:
Education Public Welfare Health & Hospital:	Total (millions) \$7,686.6 \$3,309.7 \$776.1	From ALL S	Sources			itures	Pe State 1	Source S	:6
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND D	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$835.7 \$678.5	Percent Percent 21.2% 8.2% 60.9% 6.7% 25.9% Select General	Sources tage Final State 48.5% 65.8% 26.3% 36.1%	30.33 26.03 12.83 57.23 13.33	.: 	Tax Capa Tax Effo	From OWN Pe s) Stat 0 61.5 2 71.7 5 67.5 9 38.7 9 82.6 city 92 rt 84	Source Ercentage 5% 38 7% 25 33% 35 7% 65 0% 15 19 19 19 19 19 19 19 19	es se: local 3.5% 3.3% 2.7% 1.3% 3.0% 7.00 7.00 7.00 7.00 9.
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND D Direct Taxes as a City Median Famil	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980	Percent Federal 21.2% 8.2% 60.9% 6.7% 25.9% Select General Exemp	Assertions for forms of the second se	12.83 57.23 13.33 Tax Rat	es,1/83	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	es se: ocal 3.5% 3.3% 2.7% 1.3% 3.0% 7.00 7.0
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND D Direct Taxes as a City Median Famil	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$835.7 \$678.5	Percent Federal 21.2% 8.2% 60.9% 6.7% 25.9% Select General Exemp	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State i Sales: tions for	30.33 26.03 12.83 57.23 13.33 Tax Rat 52 : Fo Pr. Dr	es,1/83 od-Yes ugs-Yes 0.5¢	Tax Capa Tax Effo	From OWN Person O	Source S	es cal 3.5% 3.3% 2.7% 3.3% 3.0% 7 175 167 97 99 3 92 95 cal
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND D Direct Taxes as a City Median Famil Federal Personal Income Tax	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1%	Percent Federal 21.2% 8.2% 60.9% 6.7% 25.9% Select General Exemp Cigare Gasoli	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State I Sales: tions for ttes (pace ne (gallo	12.83 57.23 13.33 Tax Rat 57.25 13.33	es,1/83 od-Yes ugs-Yes 0.5¢ 1.1¢	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	re: rcal 3.5% 3.3% 2.7% 1.3% 3.0% 7
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% 6.1%	Percent Federal 21.2% 8.2% 60.9% 6.7% 25.9% Select General Exemp Cigare Gasoli	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State i Sales: tions for	12.83 57.23 13.33 Tax Rat 57.25 13.33	es,1/83 od-Yes ugs-Yes 0.5¢	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	re: rcal 3.5% 3.3% 3.7% 3.3% 3.0% 7 175 167 97 99 3 92 95 cal 81 As Percer
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9%	Percent Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari	sage Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State 1 Sales: tions for ttes (paceus) ttes (paceus) able Rate	Tax Rat 5x For Pr. Dr. k) 1 no ed by: Local 30.33 26.09 12.83 57.22 13.33	es, 1/83 od-Yes ugs-Yes 0.5¢ 1.1¢ Yes	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	re: rcal 3.5% 3.3% 3.7% 3.3% 3.0% 7 175 167 97 99 3 92 95 cal 81 As Percer of U.S
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9%	Percent Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari	sage Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State 1 Sales: tions for ttes (paceus) ttes (paceus) able Rate	Tax Rat 5x For Pr. Dr. k) 1 no ed by: Local 30.33 26.09 12.83 57.22 13.33	es, 1/83 od-Yes ugs-Yes 0.5¢ 1.1¢ Yes	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	re: rcal 3.5% 3.3% 3.7% 1.3% 3.0% 7 175 167 97 99 3 92 95 cal 81 As Percer of U.S
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal	Percent Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari Effect	sage Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State I Sales: tions for ttes (paceus for able Rate ive Prop.	30.33 26.03 12.83 57.23 13.33 Tax Rat 52 : Fo Pr. Dr. k) 1 n) 1	es,1/83 odYes ugs-Yes 0.5 1.1 Yes	Total (millions \$6,060.(\$3,037.: \$303.: \$779.: \$502.* Tax Capa Tax Effo Per Capi	From OWN Person O	Source S	re: rcal 3.5% 3.3% 3.7% 1.3% 3.0% 7 175 167 97 99 3 92 95 cal 81 As Percer of U.S
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax State-Local Gener	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7%	Percent Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari Effect Insure	sage Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State 1 Sales: tions for ttes (paceus) ttes (paceus) able Rate	30.33 26.03 12.83 57.23 13.33 Tax Rat 52 : Fo Pr. Dr. k) 1 n) 1	es,1/83 odYes ugs-Yes 0.5 1.1 Yes	Total (millions) \$6,060.(\$3,037.2 \$303.5 \$779.(\$502.6) Tax Capa Tax Effo Per Capi Debt Out	Pes OWN Pes O Stat O 61.2 71.7 5 67.3 9 82.4 city 92 rt 84 ta State standing	Source Ercentage Ercentage Solution	re: rcal 3.5% 3.3% 3.7% 1.3% 3.0% 7 175 167 97 99 3 92 95 cal 81 As Percer of U.S
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax State-Local Gener Sales Tax	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7% al	Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari Effect Insure	Sources Lage Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State I Sales: tions for ttes (pace ne (gallo able Rate ive Prop- d Mortgag	Tax Rat 5% For Dr. br. br. 1 Tax Ra Tax Rat Tax Rat 1 Tax Rat Tax Rat	es,1/83 od-Yes ugs-Yes 0.5¢ 1.1¢ Yes te, FHA : 1.13%	Tax Capa Tax Effo Per Capi Debt Out	From OWN Person OWN State O 61. 71.7 67. 9 38.7 9 82.6 city 92 rt 84 ta State standing	Source S	es ge: local 3.5% 3.3% 2.7% 1.3% 3.0% 7 175 167 0 97 99 3 92 95 cal 81 As Percer of U.S. Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND D Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property T Local Property T State-Local Perso Income Tax State-Local Gener Sales Tax Total	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7% al 1.0% 22.3%	Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari Effect Insure	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State i Sales: tions for ttes (pace ne (gallo able Rate ive Prop. d Mortgag ive State	Tax Rat 57 100 Tax Rat 100	es,1/83 odYes ugs-Yes 0.56 1.16 Yes te, FHA : 1.13%	Total (millions \$6,060. \$3,037. \$303. \$779. \$502. Tax Capa Tax Effo Per Capi Debt Out	From OWN Person O	Source Ercentage Ercentage 5% 38 7% 25 33% 35 7% 65 0% 15 1980- Amount \$769 \$185	20.5% 3.5% 3.3% 2.7% 3.3% 3.0% 7 175 167 97 99 3 92 95 Cal 81 As Percer of U.S. Average 49% 27%
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND D Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax State-Local Gener Sales Tax Total Tax Burden as a P	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7% al 1.0% 22.3%	Percent Pederal 21.2% 8.2% 60.9% 6.7% 25.9% Select Genera Exemp Cigare Gasoli Vari Effect Insure	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State i Sales: tions for ttes (paceus of the property of th	Tax Rat 57 100 Tax Rat 100	es,1/83 od-Yes ugs-Yes 0.5 1.1 4 Yes te, FHA 1.13%	Total (millions \$6,060.0 \$3,037.2 \$303.2 \$779.2 \$502.0 Tax Capa Tax Effo Per Capi Debt Out Long Ter Guaran Nongua	From OWN Person O	Source Exercentage Exerc	es ge: local 3.5% 3.3% 2.7% 1.3% 3.0% 7 175 167 99 3 92 95 cal 81 As Percer of U.S. Average 49% 27% 67%
Total General Education Public Welfare Health & Hospital Highways TAX BURDENS AND DI Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax State-Local Gener Sales Tax Total Tax Burden as a P age of U.S. Medi	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7% al 1.0% 22.3% Percent-	Percent Federal 21.2% 8.2% 60.9% 6.7% 25.9% Select General Exemp Cigare Gasoli Vari Effect Insure Effect Income Level,	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State I Sales: tions for ttes (pace ne (gallo able Rate ive Prop. d Mortgag ive State Family c	Tax Rat Tax Rat Tax Rat Tax Rat Fr. Dr. k) 1 n) 1 Tax Ra ge, 1981	es,1/83 od-Yes ugs-Yes 0.5 1.1 Yes te, FHA : 1.13%	Total (millions \$6,060.0 \$3,037.3 \$303.1 \$779.1 \$502.0 Tax Capa Tax Effo Per Capi Debt Out Long Ter Guaran Nongua Short Te	From OWN Person O	Source Exercentage Exerc	es ge: local 3.5% 3.3% 2.7% 1.3% 3.0% 7.00 7.
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND Di Direct Taxes as a City Median Famil Federal Personal Income Tax Social Security T Local Property Ta State-Local Perso Income Tax State-Local Gener Sales Tax Total Tax Burden as a P	Total (millions) \$7,686.6 \$3,309.7 \$776.1 \$ \$835.7 \$678.5 EBT Percentage of y Income, 1980 11.6% ax 6.1% x 1.9% nal 1.7% al 1.0% 22.3% Percent- an 94%	Percent Percent Percent 1	age Final State 48.5% 65.8% 26.3% 36.1% 60.8% ed State i Sales: tions for ttes (paceus of the property of th	Tax Rat 5x For Pr. Dr. k) 1 Tax Ra (e, 1981 Person 25, by I 54, 19 \$17,500	es,1/83 od—Yes ugs—Yes 0.5¢ 1.1¢ Yes te, FHA : 1.13%	Total (millions \$6,060.0 \$3,037.2 \$303.2 \$779.2 \$502.0 Tax Capa Tax Effo Per Capi Debt Out Long Ter Guaran Nongua	From OWN Person O	Source Exercentage Exerc	es ge: local 3.5% 3.3% 2.7% 1.3% 3.0% 7 175 16 0 97 9 3 92 9 cal 81 As Perc of U. Avera 49% 27% 67%

Iowa		Per Capi	ta Income	e: \$10,	149	Popul	ation:	2,913	,807
GENERAL REVENUE, 1	980-81			PER	CENTAGE	DISTRIBUTI General	ON BY S	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	=	_
Iowa	<u> </u>	<u>odpred</u>				- - *** -	THYER	Taxes	& Misc.
State and Local	\$5,159.9	\$1,770.9	19.3%		22 74	10.05		10.45	
State and Local				n.a.	22.7%	10.0%	15.7%	10.4%	22.07
	\$3,127.7	\$1,073.4	25.5%	n.a.	0.0%	16.5%	25.9%	16.4%	15.8%
Local	\$3,201.7	\$1,098.8	6-1%	35.4%	36.5%		0.0%	0.7%	21.2%
County	\$750.2	\$257.5	5 • 4%	23.5%	41.3%	0.0%	0.0%	1.1%	28.7%
Municipal	\$891.2	\$305.9	15.5%	16.6%	28.6%	0.0%	0.0%	1.6%	37.7%
Ind. School Dist.	\$1,579.1	\$541.9	0.9%	51.0%	38.3%	0.07	0.0%	0.0%	9.8%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCI	NTAGE D	ISTRIBUTIO	N BY FU	NCTION	
	-					Health		Sewer-	
	Total	Per	Educa-	High-	Public		Police		A11
	(millions)			_					
Iowa	\	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
	6E 107 0	AL 750 7	10.00						
State & Local		\$1,752.7	40.8%	13.7%	11.7%	9.3%	3.4%	2.7%	18.4%
State	\$2,000.3	\$686.5	29.0%	15.6%	26.3%	11.7%	1.1%	0.0%	16.3%
Local	\$3,106.7	\$1,066.2	48.4%	12.5%	2.2%	7.7%	5.0%	4.4%	19.7%
County	\$670.9	\$230.2	0.0%	29.2%	10.2%	25.9%	4.3%	0.7%	29.7%
Municipal	\$902.9	\$309.9	0.0%	21.2%	0.1%	7.4%	13.9%	14.8%	42.7%
		cal Genera From ALL S Percent			-	State-Loca itures Total	From OW	1 Expension Source	9
Iowa	(millions)		State	Local		(millions			cal
Total General	\$5,107.0	10 54	1.C 54	24.05	,	0/ 110 0			
Education		19.5%	46.5%	34.07		\$4,112.2			. 2%
	\$2,085.3	9.2%	57.9%	32.97		\$1,893.2			. 2%
Public Welfare	\$595.7	50.3%	39.5%	10.22		\$296.0	79.6	5% 20	.4%
Health & Hospitals	\$474.5	4.7%	40.6%	54.72		\$452.2	42.	5 % 57	. 4%
lighways	\$699.3	21.2%	45.1%	33.72	:	\$551.3	57.2	2% 42	8%
'AX BURDENS AND DE	вт						180	77' 77'	175 '67
Direct Taxes as a 1	Percentage of	Selecte	d State 1	ax Rate	a.3/83	Tax Capac			
ity Median Family	Income, 1980		Sales:	4%		Tax Effor		93 91	94 104
			ions for:		dYes	TON DILLOI	<u>.</u> ,	75 71	34 104
ederal Personal		элешре				Pa= Ca-1+		and Tan	. 1
Income Tax	12 19	C4		Pr. Dru		Per Capit	a State	and Loca	<u>;</u>
	12.1%		tes (pack			Debt Outs	tanding,	1980-8	<u>[</u>
ocial Security Tax			e (gallon	1)	13¢				
ocal Property Tax	2.6%	Vari a	ble Rate		No				ls Perce
tate-Local Persona	al								of U.S
Income Tax	3.6%	Effecti	ve Prop.	Tax Rat	e. FHA			mount	Averag
tate-Local General			Mortgage						
Sales Tax	0.7%			., .,,,,,		Iona Tor-		cons	E 24
		P65				Long Term		\$805	52%
otal	25.0%	Errect1	ve State	rersona	Ŧ	Guarant		\$293	43%
'ax Burden as a Per		Income	Tax Rates	, by In	come	Nonguar	anteed	\$511	58%
	105%	Level,	Pamily of	4, 198	0:	Short Ter	D.	\$16	23%
age of U.S. Median									
·		\$10,000	: 2.4% \$	•		Total		\$821	51%

Kansas		Per Capi	ta Income	e: \$10,	870	Popul	ation:	2,364	,235
GENERAL REVENUE, 19	980-81			PERC	ENTAGE I	DISTRIBUTI	ON BY SO	OURCE	
	m 1		D-31	Chana		General V Sales	Income	Other	Charges
	Total (millions)	Per	Federal A1d	Aid	Property Taxes	Tax	Taxes	Taxes	& Misc.
Kansas	/militous)	Capita		AIG	16769	_ <u></u>	IGACG	TURCU	4 112001
State and Local	\$4,138.1	\$1,750.3	19.0%	n.a.	22.1%	11.7%	13.7%	9.9%	23.7%
State and Boom	\$2,374.2	\$1,004.2	26.5%	n.a.	0.9%	18.9%	23.8%	15.0%	14.9%
Local	\$2,396.1	\$1,013.5	6.6%	25.7%	37.4%	1.4%	0.0%	2.1%	26.7%
County	\$479.8	\$202.9	5.3%	9.3%	44.9%	3.7%	0.0%	2.7%	34.2%
Municipal	\$714.9	\$302.4	14.8%	7.2%	24.4%	2.1%	0.0%	5.3%	46.1%
Ind. School Dist.	\$1,165.4	\$492.9	1.0%	44.5%	41.3%	0.0%	0.0%	0.0%	13.3%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUI	NCTION	<u></u>
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al l
	(millions)	Capita	tion	ways	Welfare	e pitals	& Fire	Sanit.	Other
Kansas							<u></u>		
State & Local	\$4,196.6	\$1,775.0	37.7%	14.0%	10.4%	8.2%	3.8%	3.1%	22.8%
State	\$1,715.1	\$725.4	27.1%	19.9%	24.9%	10.3%	0.8%	0.0%	17.0%
local	\$2,481.5	\$1,049.6	45.0%	9.9%	0.3%	6.8%	5.9%	5.3%	26.8%
County	\$486.0	\$205.5	0.0%	24.2%	1.3%	18.9%	6.9%	9.8%	38.8%
iunicipal	\$784.6	\$331.8	0.0%	14.2%	0.3%	6.3%	14.0%	10.7%	54.5%
		From ALL			-	m . 1			
	Total		age Fina			Total		ercentag	
V	(millions)	<u>Federal</u>	State	Local	•	(millions) Stat	<u> </u>	cal
Kansas	06 106 6	10 79	61 2 9	30 07		63 700 8	50.9	9 40	. 1%
Total General	\$4,196.6	18.7%	41.3%	39.9%		\$3,409.8			.9%
Education	\$1,580.6	9.0%	53.8%	37.2%		\$1,437.9			
Public Welfare	\$434.9	52.9%	45.3%	1.8%		\$204.7			1.7%
Health & Hospitals	\$344.7	8.5%	44.7%	46.8%		\$315.3	_		- 1%
Highways	\$588.4	24.5%	38.6%	36.9%	•	\$444.0	51.	2% 48	3.8%
TAX BURDENS AND DE	вт						ten	170 177	' '75 '67
N/	D	C-1	ed State	Tax Data	0 1/93	Tax Capac			
Direct Taxes as a			Sales:			Tax Effor		86 88	
City Median Family	тисоше, 1960		_		idNo	TOY DITOI	- 00	99 BE	, 0 4 30
Radowal Dawasas		exemb	tions for			Per Capit	a State	and Ico	1ء٠
Federal Personal	10 00	C4	**** (~ = = =	Pr. Dru	- .	Debt Outs			
Income Tax	12.2%		ttes (pac		114	Dept Outs	canding	, 1360-6	2.1
Social Security Ta			ne (gallo		8¢				As Paras
Local Property Tax		vari.	able Rate		No				As Perce
State-Local Person				M * -				A	of U.S
Income Tax	1.9%		ive Prop.					Amount	Averag
State-Local Genera		Insure	d Mortgag	<u>e, 1981</u> :	0.93%				
Sales Tax	0.9%		-			Long Term	O.	\$1,605	104%
Total	22.2%	Effect	ive State	Persona	<u>u</u>	Guarant		\$438	65%
Tax Burden as a Pe	rcent-	Income	Tax Rate	s, by Ir	соше	Nonguat	anteed	\$1,166	134%
age of U.S. Media			Family o			Short Ter	CTO.	\$79	115%
Median Family Inco			0: 0.7%			Total	•	\$1,684	104%
	, _ , ,		0:1.87			**		-	

U.S. Advisory Commission on Intergovernmental Relations

Kentucky		Per Cap	ta Incom	e: \$8,	455	Popul	lation:	3,660	,256
GENERAL REVENUE,	1980-81			PER	CENTAGE	DISTRIBUT	ION BY SO	OURCE	
	Total	Per	Federal	State	Property	General Sales	T	0+1	Ch
	(millions)	Capita	Aid	Aid	Taxes	Tax	Income	Other	Charges
Kentucky				Alu	TANES	- Lax	Taxes	Taxes	& Misc.
State and Local	\$5,334.7	\$1,457.5	27.3%		0.74	11 08	17 05		
State	\$4,031.3	-		n.a.	9.7%	11.8%	17.2%	15.3%	18.6%
Local		\$1,101.4	29.6%	n.a.	4.5%	15.6%	18.1%	18.3%	14.0%
	\$2,423.8	\$662.2	11.0%	45.7%	14.0%	0.0%	7.8%	3.3%	18.3%
County	\$455.3	\$124.4	11.4%	35.0%	21.3%	0.0%	7.6%	2.6%	22.1%
Municipal	\$647.8	\$177.0	27.3%	5.3%	12.6%	0.0%	18.7%	6.0%	30.1%
Ind. School Dist.	\$1,249.4	\$341.4	1.1%	72.6%	12.4%	0.0%	2.6%	2.3%	9.1%
DIRECT GENERAL EXP	PENDITURE, 1980	-81		PERCE	ENTAGE DI	STRIBUTIO	N BY FUN	CTION	
						Health		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police		Al 1
	(millions)	Capita	tion	ways	Welfare		& Fire	Sanit.	Other
Kentucky						F	<u> </u>	<u> </u>	OCHEL
State & Local	\$5,472.7	\$1,495.2	35.1%	14.9%	13.4%	6.7%	6.09	2 54	22 /**
State	\$3,202.3	\$874.9	23.4%	22.2%	22.5%		4.0%	2.5%	23.4%
Local	\$2,270.4	\$620.3	51.7%	_		7.3%	1.9%	0.0%	22.8%
County				4.7%	0.6%	5.9%	7.0%	5.9%	24.2%
Municipal	\$414.2	\$113.1	0.1%	16.5%	3.0%	20.3%	5.7%	0.4%	54.0%
- Authorities	\$577.6	\$157.8	0.0%	6.5%	0.4%	7.2%	22.7%	15.8%	47.4%
	State-Loc	al Genera From ALL S	l Expendi ources	tures	s -	tate-Loca itures	l Genera From OWN	1 Expend Sources	!- <u>:</u>
	Total	Percent.	age Finan	ced hv:		Total	Po-	****	
Vantuales	(millions)	Federal	State	Local		(millions) State	rcentage <u>e</u> Loc	
Kentucky Total General	45 430 3								_
	\$5,472.7	26.6%	56.5%	16.9%		\$4,014.6	77.0	% 23.	0%
Education	\$1,921.5	14.0%		13.3%		\$1,652.5	84.5	% 15 .	5%
Public Welfare	\$735.1	63.0%	35.7%	1.3%		\$271.7	96.6	% 3.	4%
Health & Hospitals	\$367.3	11.9%	63.1%	25.0%		\$323.7	71.6		
Highways	\$815.9	25.4%	68.3%	6.2%		\$608.3	-		4%
TAY BUDDENG AND DO					*		·		
TAX BURDENS AND DEI	BT						180	179 177	'75 '67
Direct Taxes as a F	Percentage of	Selected	State Ta	ax Rate	a 1/83 3	Tax Capaci	lty 83 -	86 84	
City Median Family	Income, 1980	General	Sales	5%		Tax Effort	. 00		
			lons for:		iYes	TAX EITOI	89	86 84	85 85
Federal Personal		-wemht:							_
Income Tax	10.1%	C1 #=====	ا۱	Pr. Drug		er Capita			
Social Security Tax	. LO.14	Crgarett	es (pack)		.3¢ <u>I</u>	ebt Outst	anding,	1980-81	
			(gallon)		LO¢ _				
Local Property Tax	2.1%	Variab	de Rate	,	íes			A	s Percent
State-Local Persons									of U.S.
Income Tax	4.9%	Effective	e Prop. 7	Cax Rate	, FHA		Am	ount	Average
State-Local General		Insured	Mortgage,	1981:	1 .1 47				
Sales Tax	1.1%					ong Term	ė	2,031	1317
Total	24.3%	Effectiv	e State I	Perganel		-			131%
Tax Burden as a Per			ax Rates,			Guarante		\$293	43%
age of U.S. Median		Income I	andle of	by Inc	ODE		nteed \$1		200%
Median Family Incom		Level, P	amily of	4, 1980		hort Term		\$10	14%
remity incom	ne \$21,589	\$10,000:	2.6% \$1	7,500:	2.5% T	otal	\$2	,042	1267
To ascertain the de		\$45,000:	3.0% \$5	0000:	3.3%				

Louisiana Total General \$7,604.8 23.27 Education \$2,624.7 12.67 Public Welfare \$788.5 72.77 Health & Hospitals \$838.6 11.27 Highways \$901.3 19.07 TAX BURDENS AND DEBT	pita Income	e: \$9,4	86	Popul	ation:	4,206	,308
Capital State and Local \$7,990.4 \$1,899.5 \$1,272.5 \$1,272.5 \$1,272.5 \$1,272.5 \$1,106.3 \$976.5 \$268.5 \$1,106.3 \$976.5 \$268.5 \$1,153.0 \$274.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6		PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
Capital State and Local \$7,990.4 \$1,899.5 \$1,272.5 \$1,272.5 \$1,272.5 \$1,272.5 \$1,272.5 \$268.5 \$4,106.3 \$976.5 \$268.5 \$1,153.0 \$274.5 \$268.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$430.5 \$1,812.6 \$1	Federal	State	Property	Sales	Income	Other	Charges
Louisiana State and Local \$7,990.4 \$1,899.		Aid	Taxes	Tax	Taxes	Taxes	& Misc.
State and Local \$7,990.4 \$1,899.							
State	6 22.1%	n.a.	6.4%	19.2%	5.7%	20.2%	26.4%
State		n.a.	0.0%	16.0%	8.5%	27.9%	22.1%
State		35.7%	12.5%	16.5%	0.0%	2.9%	22.8%
### ### ### ### ### ### ### ### ### ##		17.8%	17.3%	11.1%	0.0%	1.8%	42.6%
Total Percentage of City Median Family Income Tax State Local State State State State State State State State State State State State State State State State State State State State State State State State State State State State		9.2%	10.7%	18.3%	0.0%	8.4%	30.5%
Total Per (millions) Capita Louisiana State & Local \$7,604.8 \$1,807.9 State \$3,672.2 \$873.0 Local \$3,932.6 \$934.9 County \$996.6 \$236.9 Municipal \$1,109.2 \$263.7 STATE-LOCAL GENERAL EXPENDITURE: FEDERAL EXPENDITURE: FE		63.7%	9.9%	18.8%	0.0%	0.0%	6.3%
Total							
Capita Capita		PERCE	NTAGE DI	STRIBUTIO	N BY FUN		
Capita Capita				Health		Sewer-	
Louisiana \$7,604.8 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,807.5 \$1,932.6 \$1,934.5 \$1,009.2 \$1,109.2 \$263.7 \$1,109.2 \$263.7 \$1,109.2 \$263.7 \$1,109.2 \$263.7 \$1,109.2 \$263.7 \$1,109.2 \$263.7 \$1,109.2	Educa-	High-	Public		Police	age &	Al 1
State & Local \$7,604.8 \$1,807.5	tion	ways	Wel fare	pitals	& Fire	Sanit.	<u>Other</u>
State & Local \$7,604.8 \$1,807.5							
State	34.5%	11.9%	10.4%	11.0%	4.8%	3.0%	24.4%
Sample S	23.6%	17.3%	21.0%	12.9%	1.6%	0.0%	23.6%
State	44.7%	6.8%	0.4%	9.3%	7.9%	5.9%	25.1%
### STATE - LOCAL GENERAL EXPENDITURE: FEDERAL EXAMPLE STATE	0.2%	15.7%	1.1%	33.2%	12.5%	4.8%	32.4%
State-Local General Expenditure: Federal From ALI Total		9.8%	0.5%	3.0%	16.7%	16.5%	53.3%
### Public Welfare \$788.5 72.73 Health & Hospitals \$838.6 11.23 Highways \$901.3 19.03	50.6%	Local 26.2	<u>-</u> K	Total (millions \$5,842.	Stat 5 65.4	8% 34	ocal 2%
Health & Hospitals		22.17		\$2,293.8			5.3% 5.7%
### ### ### ### ### ### ### ### ### ##		1.8		\$215.2		-	4.0%
TAX BURDENS AND DEBT Direct Taxes as a Percentage of City Median Family Income, 1980 Federal Personal Income Tax 12.0% Ciga Social Security Tax 6.0% Gaso Local Property Tax 0.4% Var State-Local Personal Income Tax 0.3% Effe Insu Sales Tax 1.3% Total		39.0		\$744.			
Direct Taxes as a Percentage of City Median Family Income, 1980 Gene Exer	61.7%	19.4	7.	\$730.	76.	14 2.	3.9%
Federal Personal 12.0% Ciga Income Tax 12.0% Ciga Social Security Tax 6.0% Gaso Local Property Tax 0.4% Var State-Local Personal 0.3% Effe State-Local General Insu Insu Sales Tax 1.3% Effe Total 20.0% Effe	cted State ral Sales: mptions for	3% + 1	es,1/83 ocal odYes	Tax Capa Tax Effo	city 109	108 10	
Income Tax			ugs-Yes	Per Capi			
Social Security Tax 6.0% Gaso Local Property Tax 0.4% Var State-Local Personal 0.3% Effe Income Tax 0.3% Effe State-Local General Insu 1.3% Total 20.0% Effe	rettes (pac		11¢	Debt Out			
Local Property Tax 0.4% Variable	line (gallo		8¢				
State-Local Personal 0.3% Effe Income Tax 0.3% Effe State-Local General Insu Insu Sales Tax 1.3% Effe Total 20.0% Effe	riable Rate		No				As Perce
Income Tax 0.3% Effe							of U.S
State-Local General Insu Sales Tax 1.3% Total 20.0% Effe	ctive Prop.	Tax Ra	te, FHA			Amount	Average
Sales Tax 1.3% Total 20.0% Effe	red Mortgag						
Total 20.0% Effe	11011948	, , ,,,,,		Long Ter	m	\$2,044	1327
	ctive State	Daves	-1	Guaran		\$1,014	1517
Ton Dunden so a Dargont- Inch					ranteed		1187
Tax barden do a later	me Tax Rate					\$1,029	23%
	l, Family o			Short Te			$\frac{23x}{128x}$
	000: 000: 0.3%	\$17,500		Total		\$2,060	140%

Maine		Per Capi	ta Income	e: \$8,6	55	Popul	ation:	1,125	,026
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI General	ON BY SO	OURCE	
Watan	Total (millions)	Per Capita	Federal Aid	State A1d	Property Taxes	y Sales	Income Taxes	Other Taxes	Charges & Misc.
Maine State and Local	\$1,845.7	\$1,640.6	28.0%	n.a.	21.7%	12.8%	11.7%	11.4%	14.4%
State	\$1,303.1	\$1,158.3	33.9%	n.a.	1.1%	18.1%	16.6%	16.0%	14.3%
Local	\$813.4	\$723.0	9.2%	30.9%	47.4%	0.0%	0.0%	0.3%	12.1%
County	\$25.6	\$22.7	11.8%	13.8%	59.6%	0.0%	0.0%	0.2%	14.6%
Municipal	\$262.3	\$233.1	11.4%	23.0%	47.5%	0.0%	0.0%	0.5%	17.7%
Ind. School Dist.	\$207.6	\$184.6	0.3%	57.2%	38.1%	0.0%	0.0%	0.0%	4.4%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUN	ICTION	
						Heal th		Sewer-	
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfar	& Hos-	Police & Fire	age & Sanit.	All Other
Maine	A. 50: -								
State & Local		\$1,532.8	34.0%	11.2%	17.9%	4.5%	4.4%	3.1%	24.9%
State Local	\$911.2 \$813.2	\$810.0	17.5%	13.9%	33.1%	7.0%	1.4%	0.2%	26.9%
County	\$23.8	\$722.9 \$21.2	52.5% 0.0%	8.2% 4.7%	0.9%	1.6%	7.7%	6.4%	22.6%
Municipal	\$269.2	\$239.2	40.2%	7.4%	1.4%	1.3% 4.4%	18.5% 11.4%	0.4% 5.6%	73.7% 29.7%
STATE-LOCAL GENERAL	L EXPENDITURE:	FEDERAL	STATE A	ND LOCAL	SHAPE (OF FINANCE	S 1980-	.01	
DINIE DOONE OBNER	b Parbabiloan.	I BDERAL,	SINIE AL	ID LOCKE	, Sunke (JE FINANCE	3, 1700	-01	
	State-Lo	cal Genera	l Expendi	fures	,	State-Loca	1 Cenera	l Expen	4
		From ALL S			-		From OWN	-	
	Total		age Finar	-		Total		rcentag	
Maine	(millions)	Federal	State	Local	-	(millions) Stat	<u>ю</u> 10	cal
Total General	\$1,724.5	30.0%	43.8%	26.3%		\$1,207.7	62.5	.ey 27	. 5%
Education	\$586.8	13.8%	50.4%	35.8%		\$505.5			• 5% • 5%
Public Welfare	\$309.0	65.0%	31.9%	3.1%		\$108.1			. 8%
Health & Hospitals	\$77.3	17.7%	68.3%	14.07		\$63.6			.0%
Highways	\$193.2	21.9%	43.5%	34.6%		\$150.8			. 3%
TAX BURDENS AND DE	ВТ						100	120 122	175 177
Direct Taxes as a	Parcenters of	Sol octo	d Croto 7	Car Bata	n 1/93	Tax Capac		179 177 80 82	$\frac{175}{84} \frac{167}{81}$
City Median Family			d State 7	5%	0)1/03	Tax Effor			104 105
	2.1COME, 1700		ions for:	•	dYes	TOY PITOL	<u>-</u> 111	111 101	104 105
Federal Personal				Pr. Dru		Per Capit	a State	and Loc	al
Income Tax	9.6%	Cigaret	tes (pack	()	16¢	Debt Outs			
Social Security Tax	k 6.1%.		e (gallor		9¢			.,,,,	=
Local Property Tax	2.5%		ble Rate	-	No				As Percent
State-Local Person		•							of U.S.
Income Tax	1.1%	<u>Ef</u> fecti	ve Prop.	Tax Rat	e, FHA		A	mount	Average
State-Local General			Mortgage				_		
Sales Tax	1.1%					Long Term	. \$	1,246	80%
Total	20.4%		ve State			Guarant	eed	\$652	97%
Tax Burden as a Per			Tax Rates			Nonguar		\$5 93	68%
age of U.S. Median		***************************************	Family of			Short Ter	_	\$37	<u>54%</u>
Median Family Incom	me \$20,300		0.4%			Total	\$	1,284	79%
		\$25,000	: 1.9%	50,000:	4.6%				_

		Per Capi					ation:	4,216	· ·····
GENERAL REVENUE, 19	980-81			PERC	ENTAGE I	ISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property	_	Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Maryl and									
State and Local	\$8,618.0	\$2,043.7	21.9%	n.a.	5.2%	8.7%	22.6%	11.2%	20.4%
State	\$5,259.5	\$1,247.2	25.5%	n.a.	1.7%	14.3%	25.9%	14.3%	18.3%
Local	\$4,969.3	\$1,178.4	11.1%	31.9%	24.5%	0.0%	11.8%	4.3%	16.6%
County	\$3,235.5	\$767.3	6.8%	29.3%	28.6%	0.0%	15.8%	4.7%	14.8%
Municipal	\$1,505.0	\$356.9		41.8%	18.8%	0.0%	4.9%	3.9%	13.8%
Ind. School Dist.	71,505.0		10.0%			2			
DIRECT GENERAL EXP	ENDITURE, 1980	0-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN		
						Health		Sewer-	
	Total	Per	Educa−	High-	Public	& Hos~	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Maryl and						_			
State & Local	\$8,087 .9	\$1,917.9	35.9%	8.0%	11.1%	7.3%	5.5%	5.0%	27.1%
State	\$3,405.6	\$807.6	22.5%	7.9%	26.3%	11.1%	2.1%	0.6%	29.5%
Local	\$4,682.4	\$1,110.4	45.7%	8.2%	0.1%	4.5%	8.1%	8.2%	25.3%
County	\$3,093.1	\$733.5	58.3%	4.7%	0.1%	3.8%	7.2%	5.2%	20.7%
Municipal	\$1,304.4	\$309.3	25.7%	18.1%	0.1%	7.1%	11.9%	9.8%	27.2%
	Total	Percent	age Finar	nced by:	:	Total	Рe	rcentag	e:
	(millions)		State	Local		(millions			cal
Maryl and	<u> </u>				_		<u> </u>		
Total General	\$8,087.9	23.4%	45.6%	31.0%	'	\$6,197.5	59.5	5% 40	.5%
m 1		9.3%	48.4%	/ 0 20		00,17,17			
Education	\$2 ,9 02.7		705 770	42.3%	\$	\$2,633.3	53.3	3% 46	7%
Education Public Welfare	\$2,902.7 \$899.6		43.3%	0.0%		-			7%)0%
Public Welfare	\$899.6	56.7%				\$2,633.3	100.0)% ()	
Public Welfare Health & Hospitals	\$899.6	56.7%	43.3%	0.0%	<u>'</u>	\$2,633.3 \$389.7	100.0)% 0)% 29	0.0%
Public Welfare Health & Hospitals	\$899.6 \$589.5	56.7% 8.8%	43.3% 64.8%	0.0% 26.5%	<u>'</u>	\$2,633.3 \$389.7 \$537.8	100.0)% 0)% 29).0%).0%
Public Welfare Health & Hospitals Highways	\$899.6 \$589.5 \$651.0	56.7% 8.8%	43.3% 64.8%	0.0% 26.5%	<u>'</u>	\$2,633.3 \$389.7 \$537.8	100.0 71.0 81.0	0% 0 0% 29 0% 19	0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$899.6 \$589.5 \$651.0	56.7% 8.8% 42.7%	43.3% 64.8% 46.4%	0.0% 26.5% 10.9%		\$2,633.3 \$389.7 \$537.8 \$373.1	100.0 71.0 81.0	0% 0 0% 29 0% 19	0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$899.6 \$589.5 \$651.0 BT	56.7% 8.8% 42.7% Selecte	43.3% 64.8% 46.4% ed State 1	0.0% 26.5% 10.9%		\$2,633.3 \$389.7 \$537.8 \$373.i	100.0 71.0 81.0 81.0	0% 09 0% 29 0% 19 	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$899.6 \$589.5 \$651.0 BT	56.7% 8.8% 42.7% Selecte General	43.3% 64.8% 46.4% ed State 1	0.0% 26.5% 10.9%		\$2,633.3 \$389.7 \$537.8 \$373.1	100.0 71.0 81.0 81.0	0% 09 0% 29 0% 19 	0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	\$899.6 \$589.5 \$651.0 BT	56.7% 8.8% 42.7% Selecte General	43.3% 64.8% 46.4% ed State 1	0.0% 26.5% 10.9% Fax Rate	es,1/83	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac	100.0 71.0 81.0 11ty = 109	0% 29 0% 29 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980	56.7% 8.8% 42.7% Selecte General Exempt	43.3% 64.8% 46.4% ed State 7 Sales:	0.0% 26.5% 10.9% Fax Rate 5% Foc	es,1/83	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor	100.0 71.0 81.0 1ty 99 t 109	0% 29 0% 19 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980	56.7% 8.8% 42.7% Selecte General Exempt	43.3% 64.8% 46.4% ed State 1 Sales: tions for:	0.0% 26.5% 10.9% Fax Rate 5% Foc Pr. Dru ()	es,1/83 odYes ugs-Yes 13¢	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac	100.0 71.0 81.0 1ty 99 t 109	0% 29 0% 19 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta:	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980	Selecte General Exempt Cigaret Gasolin	43.3% 64.8% 46.4% ed State Transfer for: ttes (packet (gallone (gallone))	0.0% 26.5% 10.9% Fax Rate 5% Fr. Dru	es,1/83 odYes ugs-Yes 13¢	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor	100.0 71.0 81.0 1ty 99 t 109	0% 29 0% 19 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0%	Selecte General Exempt Cigaret Gasolin	43.3% 64.8% 46.4% ed State Transfer for: ttes (package (gallon (13.5))	0.0% 26.5% 10.9% Fax Rate 5% Fr. Dru	es,1/83 odYes ugs-Yes 134 114 33)	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor	100.0 71.0 81.0 1ty 99 t 109	0% 29 0% 19 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al	Selecte General Exempt Cigaret Gasolin	43.3% 64.8% 46.4% ed State Tales: flore for: ttes (packete (gallor (13.5) de (able Rate	0.0% 26.5% 10.9% 10.9% Fax Rate 5% Fr. Druce c) a) pn 6/1/8	es,1/83 odYes ngs-Yes 13¢ 11¢ 33)	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor	100.0 71.0 81.0 1ty 99 t 109 a State	0% 09% 299 177 98 100 110 106 and Loc	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7%	Selecte General Exempt Gasolin Varia	43.3% 64.8% 46.4% ed State Table Sales: cions for: ttes (pache (gallor (13.5¢ (able Rate) Live Prop.	0.0% 26.5% 10.9% Fax Rate 5% Pr. Druck) a) on 6/1/6	es,1/83 odYes ogs-Yes 13¢ 11¢ 33) No	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor	100.0 71.0 81.0 1ty 99 t 109 a State	0% 29 0% 19 0% 19 179 177 98 100 110 106	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7%	Selecte General Exempt Gasolin Varia	43.3% 64.8% 46.4% ed State Tales: flore for: ttes (packete (gallor (13.5) de (able Rate	0.0% 26.5% 10.9% Fax Rate 5% Pr. Druck) a) on 6/1/6	es,1/83 odYes ogs-Yes 13¢ 11¢ 33) No	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Capit Debt Outs	100.0 71.0 81.0 1ty 99 t 109 a State tanding,	77 177 98 100 110 106 and Loc 1980 8	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7% 1 1.0%	Selecte General Exempt Cigaret Gasolin Varia	43.3% 64.8% 46.4% ed State 1 Sales: tions for: ttes (pach (13.5¢ cable Rate tve Prop. i Mortgage	0.0% 26.5% 10.9% fax Rate 5% For Pr. Druce) a) pn 6/1/6 Tax Rate e, 1981:	es,1/83 odYes ngs-Yes 13¢ 11¢ 33) No te, FHA	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Capit Debt Outs	100.0 71.0 81.0 1ty 99 t 109 a State tanding,	779 177 98 100 110 106 and Loc 1980~8	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% 2.0% 4.7% 1 1.0% 25.7%	Selecte General Exempt Cigaret Gasolin Varia Effecti Insurec	43.3% 64.8% 46.4% ed State 1 Sales: tions for: ttes (pack ne (gallon (13.5¢ (able Rate live Prop. d Mortgage live State	0.0% 26.5% 10.9% Fax Rate 5% Foc Pr. Druce) a) on 6/1/6 Tax Rate e, 1981:	es,1/83 odYes ogs-Yes 13¢ 11¢ 333) No te, FHA 11.25%	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Capit Debt Outs	100.0 71.0 81.0 1ty 99 109 a State tanding,	779 177 98 100 110 106 and Loc 1980-8	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7% 1 1.0% 25.7% rcent-	Selecte General Exempt Cigaret Gasolin Varia Effect: Insurec	43.3% 64.8% 46.4% ed State 1 Sales: tions for: ttes (pack te (gallon (13.5¢ (able Rate the Prop. d Mortgage tive State Tax Rate	0.0% 26.5% 10.9% Fax Rate 5% For Proproc on 6/1/6 Tax Rate e, 1981: Persona s, by In	es,1/83 odYes ogs-Yes 13c 11c 33) No ce, FHA 11.25%	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Cap1t Debt Outs	100.0 71.0 81.0 1ty 99 109 a State tanding,	0% 00% 290% 190% 190% 190% 190% 190% 190% 190% 1	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta: Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total Tax Burden as a Pe age of U.S. Media	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7% 1 1.0% 25.7% rcent- n 108%	Selecte General Exempt Cigaret Gasolin Varia Effect: Insurec Level,	43.3% 64.8% 46.4% ed State 1 Sales: tions for: ttes (pack ne (gallor (13.5¢ cable Rate lve Prop. i Mortgage ive State Tax Rate Family of	0.0% 26.5% 10.9% 10.9% Fax Rate 5% For Druce a) a) bn 6/1/6 Tax Rate p. 1981: Persons s, by In f 4, 198	es,1/83 odYes ogs-Yes 13¢ 11¢ 33) No ce, FHA come 90:	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Cap1t Debt Outs Long Term Guarant Nonguar Short Ter	100.0 71.0 81.0 11y 99 109 a State tanding,	779 177 98 100 110 106 and Local 1980~8 Amount \$1,910 \$1,268 \$642 \$95	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.00 0 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	\$899.6 \$589.5 \$651.0 BT Percentage of Income, 1980 12.0% x 6.0% 2.0% al 4.7% 1 1.0% 25.7% rcent- n 108%	Selecte General Exempt Cigaret Gasolin Varia Effect: Insurec Level,	43.3% 64.8% 46.4% ed State 1 Sales: tions for: ttes (pack te (gallon (13.5¢ (able Rate the Prop. d Mortgage tive State Tax Rate	0.0% 26.5% 10.9% 10.9% Fax Rate 5% Fr. Dru c) a) on 6/1/6 Tax Rate e, 1981: Persons s, by In f 4, 198 \$17,500:	es,1/83 odYes ogs-Yes 13¢ 11¢ 33) No ce, FHA 1.25% al ncome 80: 2.4%	\$2,633.3 \$389.7 \$537.8 \$373.1 Tax Capac Tax Effor Per Cap1t Debt Outs	100.0 71.0 81.0 11y 99 109 a State tanding,	0% 00% 290% 190% 190% 190% 190% 190% 190% 190% 1	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%

ABAMBAT Deservations .	000 01				,158		ation:	5,737	
GENERAL REVENUE, 1	980-81			PER	CENTAGE	DISTRIBUTI General	ON BY SO	DURCE	
	Total	Per	Federal	State	Propert		Income	Other	Charge
,	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc
Massachusetts			_						
State and Local	\$11,952.2	\$2,083.3	22.3%	n.a.	28.2%	7.2%	21.7%	7.6%	13.0%
State	\$7,251.5	\$1,264.0	26.0%	n.a.	0.0%	11.9%	35.8%	12.2%	14.2%
Local	\$6,790.7	\$1,183.7	11.5%	27.6%	49.6%	0.0%	0.0%	0.4%	10.8%
County	\$134.7	\$23.5	5.3%	7.4%	59.0%	0.0%	0.0%	0.8%	27.5%
Municipal	\$3,214.5	\$560.3	10.0%	27.9%	50.0%	0.0%	0.0%	0.4%	11.7%
Ind. School Dist.	\$380.9	\$66.4	0.1%	45.0%	0.0%	0.0%	0.0%	0.0%	55.0%
DIRECT GENERAL EXP	ENDITURE. 1980)-81		PERC	ENTAGE D	ISTRIBUTIO	N RV FIIN	ICTION	
		, 01		1 BROI	MINGL D	Health	W DI FOR	Sewer-	
	Total	Per	Educa-	High-	Publ ic	& Hos-	Police		
	(millions)	Capita	tion	_				0	Al l
Massachusetts	VIII 10119)	Japita	21011	ways	Welfare	e <u>pitals</u>	& Fire	Sanit.	Other
State & Local	\$11,134.5	\$1,940.8	30.5%	6.1%	18.0%	8.8%	6 4 9	2.7%	27 20
State & Bocar	\$5.105.5	\$889.9	11.9%		38.2%		6.6%		27.2%
Local	\$6,029.0	\$1,050.9	46.3%	7.8%		13.6%	0.7%	0.4%	27.3%
County	\$121.6	•		4.7%	0.8%	4.8%	11.6%	4.7%	27.1%
Municipal	\$2,981.4	\$21.2 \$519.7	6.5% 39.6%	2.3%	0.3%	23.3% 7.1%	1.5%	0.0%	66.1%
		431767	32.0%	J. / /s	1.1%	7 • 1%	13.7%	5.3%	29.5%
STATE-LOCAL GENERA	L EXPENDITURE:	FEDERAL,	STATE AM	ND LOCAL	SHARE (OF FINANCE	s, 1980-	81	
	State-Lo	cal Genera	1 Expendi	tures	٤	State-Local	Genera	l Expend	i-
		From ALL S	ources		.		From OWN		
	Total	Percent	age Finan	ced by:		Total	Pe	rcentage	2:
	(millions)		State	Local		(millions		-	
Massachusetts					-				
lotal General	\$11,134.5	24.0%	46.3%	29.7%		\$8,465.6	60.9	% 39.	19/
ed d	40 101 1	0.79	11 70						. 1 /2
Education	\$3,401.1	9.4%	41.7%	48.9%					
education Public Welfare	\$3,401.1	9.4% 48.6%	41.7%	48.9% 1.8%		\$3,080.8	46.0	% 54.	0%
Public Welfare						\$3,080.8 \$1,027.5	46.0 96.6	% 54. % 3.	. 0% . 4%
Public Welfare Health & Hospitals	\$1,999.5	48.6%	49.6%	1.8%		\$3,080.8	46.0	% 54. % 3. % 32.	.0% .4% .1%
Public Welfare Health & Hospitals Highways	\$1,999.5 \$982.0 \$683.3	48.6% 15.2%	49.6% 57.5%	1.8% 27.2%		\$3,080.8 \$1,027.5 \$832.6	46.0 96.6 67.9	% 54. % 3. % 32.	.0% .4% .1%
Public Welfare Health & Hospitals Highways	\$1,999.5 \$982.0 \$683.3	48.6% 15.2%	49.6% 57.5%	1.8% 27.2%		\$3,080.8 \$1,027.5 \$832.6	46.0 96.6 67.9 56.9	% 54. % 3. % 32.	0% 4% 1% 1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES	\$1,999.5 \$982.0 \$683.3 BT	48.6% 15.2% 22.5%	49.6% 57.5% 44.1%	1.8% 27.2% 33.4%		\$3,080.8 \$1,027.5 \$832.6	46.0 96.6 67.9 56.9	% 54. % 32. % 43.	0% 4% 1% 1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES	\$1,999.5 \$982.0 \$683.3 BT	48.6% 15.2% 22.5%	49.6% 57.5% 44.1%	1.8% 27.2% 33.4%	s,1/83	\$3,080.8 \$1,027.5 \$832.6 \$529.5	46.0 96.6 67.9 56.9 180	% 54. % 3. % 32. % 43.	.0% .4% .1% .1% .1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES	\$1,999.5 \$982.0 \$683.3 BT	48.6% 15.2% 22.5% Selected General	49.6% 57.5% 44.1%	1.8% 27.2% 33.4%	s,1/83	\$3,080.8 \$1,027.5 \$832.6 \$529.5	46.0 96.6 67.9 56.9 180	% 54. % 32. % 43. * '79 '77 91 '92	.0% .4% .1% .1% .1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES Direct Taxes as a select Median Family Rederal Personal	\$1,999.5 \$982.0 \$683.3 BT	48.6% 15.2% 22.5% Selecte General Exempt:	49.6% 57.5% 44.1% d State T Sales:	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru	s,1/83 dYes	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci	46.0 96.6 67.9 56.9 180 96	% 54, % 32, % 43, ————————————————————————————————————	. 1% - 1% - 1% - 1% - 1% - 1% - 1% - 1% -
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEF Direct Taxes as a 1 City Median Family	\$1,999.5 \$982.0 \$683.3 BT	48.6% 15.2% 22.5% Selecte General Exempt:	49.6% 57.5% 44.1% d State T Sales:	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru	s,1/83 dYes gs-Yes	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaca Tax Effort	46.0 96.6 67.9 56.9 	% 54. % 32. % 43. *79 177 91 92 145 134 and Local	. 1% - 1% - 1% - 1% - 175 - 75 - 75 - 75 - 795 - 130 - 121
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES Direct Taxes as a leading Median Family Rederal Personal Income Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980	48.6% 15.2% 22.5% Selecter General Exempt:	49.6% 57.5% 44.1% d State T Sales: ions for:	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru	s,1/83 dYes gs-Yes 21¢	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci	46.0 96.6 67.9 56.9 	% 54. % 32. % 43. *79 177 91 92 145 134 and Local	. 1% - 1% - 1% - 1% - 175 - 75 - 95 - 98 - 130 - 121
Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Pederal Personal Income Tax Social Security Tax Ocal Property Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980	48.6% 15.2% 22.5% Selecter General Exempt: Cigareter Gasoline	49.6% 57.5% 44.1% d State T Sales:	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru)	s,1/83 dYes gs-Yes	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaca Tax Effort	46.0 96.6 67.9 56.9 	% 54. % 32. % 43. '79 '77 91 92 145 134 and Loca 1980-81	.0% .4% .1% .1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEI Direct Taxes as a leading Median Family Pederal Personal Income Tax Hocial Security Tax Hocal Property Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980	48.6% 15.2% 22.5% Selecter General Exempt: Cigareter Gasoline	49.6% 57.5% 44.1% d State T Sales: ions for: tes (pack	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru)	s,1/83 dYes gs-Yes 21¢	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaca Tax Effort	46.0 96.6 67.9 56.9 	% 54. % 32. % 43. '79 '77 91 92 145 134 and Loca 1980-81	.0% .4% .1% .1%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEI Direct Taxes as a leading Median Family Pederal Personal Income Tax Hocial Security Tax Hocal Property Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980	Selecter General Exempt: Cigaret Gasoline Varial	49.6% 57.5% 44.1% d State T Sales: ions for: tes (pack e (gallon ble Rate	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru)	s,1/83 dYes gs-Yes 21¢ .9¢ Yes	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaca Tax Effort	46.0 96.6 67.9 56.9 180 135 135 1 State anding,	% 54. % 32. % 43. '79 '77 91 92 145 134 and Loca 1980-81	**************************************
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEI Direct Taxes as a leaty Median Family Pederal Personal Income Tax Social Security Tax Social Property Tax State-Local Personal Income Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7%	Selecter General Exempt: Cigareter Gasoline Varial	49.6% 57.5% 44.1% d State T Sales: ions for: tes (pack e (gallon ble Rate	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru)) 9	s,1/83 dYes gs-Yes 21¢ .9¢ Yes	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaca Tax Effort	46.0 96.6 67.9 56.9 180 135 135 1 State anding,	% 54. % 32. % 43. *79 177 92 145 134 and Loca 1980-81	**************************************
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEI Direct Taxes as a leaty Median Family Pederal Personal Income Tax Social Security Tax Social Property Tax State-Local Personal Income Tax	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7%	Selecter General Exempt: Cigareter Gasoline Varial	49.6% 57.5% 44.1% d State T Sales: ions for: tes (pack e (gallon ble Rate	1.8% 27.2% 33.4% Sax Rate 5% Foo Pr. Dru)) 9	s,1/83 dYes gs-Yes 21¢ .9¢ Yes e, FHA 2.43%	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci Tax Effort Per Capits Debt Outst	46.0 96.6 67.9 56.9 180 135 135 1 State :	% 54. % 32. % 43. *** '79 '77 91 92 145 134 and Loca 1980-81	*75 *67 95 98 130 121 130 121 Ls Perce of U.S Average
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEF Direct Taxes as a leading Median Family Pederal Personal Income Tax Hocal Property Tax Hocal Property Tax Highways Highways Hi	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7%	Selecter General Exempt: Cigaret Gasoline Varial Effectiv Tnsured	49.6% 57.5% 44.1% d State T Sales: dons for: tes (pack (gallon ble Rate ve Prop. Mortgage	1.8% 27.2% 33.4% Cax Rate 5% Foo Pr. Dru)) 9 Tax Rate , 1981:	s,1/83 dYes gs-Yes 21¢ .9¢ Yes e, FHA 2.43%	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capact Tax Effort Per Capits Debt Outst	46.0 96.6 67.9 56.9 180 135 135 1 State anding,	% 54. % 32. % 43. ************************************	.0% .4% .1% .1% .75 .67 .95 .98 .130 .121
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES Direct Taxes as a leading Median Family Pederal Personal Income Tax Social Security Tax Exact Property Tax State-Local Personal Income Tax State-Local General Sales Tax Octal Cax Burden as a Per	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7% al 3.9% 0.7% 26.6%	Selecter General Exempt: Cigaret Gasoline Varial Effectiv Tnsured	49.6% 57.5% 44.1% d State T Sales: dons for: tes (pack e (gallon ble Rate ve Prop. Mortgage	1.8% 27.2% 33.4% Ax Rate 5% Foo Pr. Dru)) 9 Tax Rat. , 1981:	s,1/83 dYes gs-Yes 21¢ .9¢ Yes e, FHA 2.43%	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci Tax Effort Per Capits Debt Outst	46.0 96.6 67.9 56.9 135 State anding,	% 54. % 32. % 43. **79	109% 10% 10% 10% 10% 10% 10% 10% 10
Public Welfare Health & Hospitals Highways FAX BURDENS AND DES Direct Taxes as a leading Median Family Pederal Personal Income Tax Hocal Property Tax Hotal Personal Income Tax Highways Highways	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7% al 3.9% 0.7% 26.6%	Selectee General Exempt: Cigarete Gasoline Varial Effectiv Insured	49.6% 57.5% 44.1% d State T Sales: dons for: tes (pack e (gallon ble Rate ve Prop. Mortgage ve State Tax Rates	1.8% 27.2% 33.4% Tax Rate 5% Foo Pr. Dru)) 9 Tax Rat. , 1981: Personal	s,1/83 dYes gs-Yes 21¢ .9¢ Yes e, FHA 2.43%	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci Tax Effort Per Capita Debt Outst	46.0 96.6 67.9 56.9 135 State : anding, Ar	% 54. % 32. % 43. *79	175 '67 95 98 130 121 11 12 13 Average 109% 156% 73%
Public Welfare Health & Hospitals Highways FAX BURDENS AND DEF Direct Taxes as a F City Median Family Federal Personal Income Tax Social Security Tax Cocal Property Tax State-Local Personal Income Tax State-Local General Sales Tax Fotal	\$1,999.5 \$982.0 \$683.3 BT Percentage of Income, 1980 11.2% 6.1% 4.7% al 3.9% 0.7% 26.6% cent- 112%	Selectee General Exempt: Cigarete Gasoline Varial Effectiv Insured Effectiv Income T Level, I	49.6% 57.5% 44.1% d State T Sales: dons for: tes (pack e (gallon ble Rate ve Prop. Mortgage	1.8% 27.2% 33.4% Foo Pr. Dru)) 9 Tax Rate , 1981: Persona , by In 4, 1986 17,500:	s,1/83 dYes gs-Yes 21¢ .9¢ Yes e, FHA 2.43% l_come 0:	\$3,080.8 \$1,027.5 \$832.6 \$529.5 Tax Capaci Tax Effort Per Capits Debt Outst	46.0 96.6 67.9 56.9 135 135 State anding, Ar	% 54. % 32. % 43. **79	109% 10% 10% 10% 10% 10% 10% 10% 10

		TCF Oupl	ta Income	2: \$11	,009	Popul	ation:	9,262	.,074
GENERAL REVENUE, 19	980-81			PER	CENTAGE	DISTRIBUTI General	ON BY SO	DURCE	
	Total	Рег	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Michigan									
State and Local	\$18,859.1	\$2,036.2	21.7%	n.a.	23.0%	9.5%	16.8%	7.3%	21.7%
State	\$11,069.4	\$1,195.1	26.5%	n.a.	1.3%	16.2%	26.9%	11.5%	17.7%
ocal	\$11,157.5	\$1,204.6	10.4%	28.1%	37.6%	0.0%	1.8%	0.9%	21.1%
County	\$2,302.6	\$248.6	12.8%	31.6%	19.7%	0.0%	0.0%	0.9%	35.0%
funicipal	\$3,325.4	\$359.0	20.8%	19.3%	23.4%	0.0%	6.1%	2.0%	28.4%
Ind. School Dist.	\$5,125.2	\$553.3	1.6%	31.5%	54.9%	0.0%	0.0%	0.2%	11.9%
				DED CI	CWB4OD D	T CORD T DISTO	N DV EII	JOTTON	
IRECT GENERAL EXPE	ENDITURE, 1980)-81		PERC	ENTAGE D	ISTRIBUTIO	N BY FUI		
						Health		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	All
	(millions)	Capita	tion	ways	Welfar	e pitals	& Fire	Sanit.	Other
Michigan			A = 1 = 1				-		5
tate & Local	\$18,176.0	\$1,962.4	38.1%	6 • 4%	15.6%		5.4%	3.9%	21.5%
State	\$7,178.2	\$775.0	25.8%	6.4%	36.9%	11.2%	1.3%	0.0%	18.5%
ocal	\$10,997.8	\$1,187.4	46.1%	6.4%	1.6%	7.8%	8.0%	6.5%	23.5%
County	\$2,123.3	\$229.2	0.0%	18.5%	8.3%	22.1%	5.4%	6.2%	39.6%
funicipal	\$3,108.6	\$335.6	0.0%	9.6%	0.0%	7.8%	21.8%	15.7%	45.1%
	Total	Percent	age Fina	and har	_				
		11				Total		ercentag	•
Michigan	(millions) Federal	State	Local		(millions		-	ge: ocal
Michigan	(millions		State	Loca	1	(millions	Stat	te Lo	cal
Total General	(millions \$18,176.0	22.5%	<u>State</u> 43.1%	Loca:	<u>1</u> %	(millions \$14,082.2	State 55.0	te <u>Lo</u> 6% 44	ocal 4%
Total General Education	(millions \$18,176.0 \$6,926.1	22.5%	43.1% 42.0%	14.43 48.73	<u>1</u> % %	\$14,082.2 \$6,284.2	State 2 55.0 2 46.3	te <u>Lo</u> 6% 44 3% 53	.4% 3.7%
Total General Education Public Welfare	(millions \$18,176.0 \$6,926.1 \$2,827.1	22.5% 9.3% 54.6%	43.1% 42.0% 42.0%	34.4 48.7 3.4	<u>1</u> % % %	\$14,082.2 \$6,284.2 \$1,282.3	55.0 2 55.0 2 46.3 92.0	6% 44 3% 53 6% 7	ocal 3.4% 3.7%
Total General Education Public Welfare Health & Hospitals	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0	22.5% 9.3% 54.6% 7.7%	43.1% 42.0% 42.0% 43.5%	34.4 48.7 3.4 48.8	<u>1</u> % % %	\$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4	55.0 2 46.3 3 92.0 47.3	6% 44 3% 53 6% 7 2% 52	ocal 3.4% 3.7% 7.4% 2.8%
Cotal General Education Public Welfare Health & Hospitals	(millions \$18,176.0 \$6,926.1 \$2,827.1	22.5% 9.3% 54.6%	43.1% 42.0% 42.0%	34.4 48.7 3.4	<u>1</u> % % %	\$14,082.2 \$6,284.2 \$1,282.3	55.0 2 46.1 3 92.0 47.1	6% 44 3% 53 6% 7 2% 52	ocal 3.4% 3.7%
Cotal General Education Public Welfare Health & Hospitals Highways	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4	22.5% 9.3% 54.6% 7.7%	43.1% 42.0% 42.0% 43.5%	34.4 48.7 3.4 48.8	<u>1</u> % % %	\$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4	Star 2 55.6 2 46.3 3 92.6 47.3 6 69.	6% 44 3% 53 6% 7 2% 52 4% 30	cal 3.4% 3.7% 7.4% 2.8% 0.6%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4	22.5% 9.3% 54.6% 7.7% 22.0%	43.1% 42.0% 42.0% 43.5% 54.1%	Loca 34.44 48.77 3.44 48.81 23.8	1. % % % %	\$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6	Stai 2 55.6 2 46.3 92.6 47.6 69.	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30	.4% 1.7% 2.8% 2.6%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of	22.5% 9.3% 54.6% 7.7% 22.0%	43.1% 42.0% 42.0% 43.5% 54.1%	Loca 34.44 48.77 3.44 48.81 23.8	1. % % % %	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6	Stat 2 55.6 46.3 92.6 47.6 6 69.6 180 97	6% 44 3% 53 6% 7 2% 52 4% 30	2.8% 2.8% 2.6% 2.8% 2.8% 2.6%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of	22.5% 9.3% 54.6% 7.7% 22.0%	43.1% 42.0% 42.0% 43.5% 54.1%	Loca 34.44 48.77 3.44 48.81 23.8	1 % % % % % %	\$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6	Stat 2 55.6 46.3 92.6 47.6 6 69.6 180 97	6% 44 3% 53 6% 7 2% 52 4% 30	.4% 1.7% 2.8% 2.6%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEL Direct Taxes as a City Median Family	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of	22.5% 9.3% 54.6% 7.7% 22.0%	43.1% 42.0% 42.0% 43.5% 54.1%	Loca 34.44 48.7 3.4 48.8 23.8 Tax Rat 4%: Fo	1 % % % % % % es,1/83 odYes	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac	55.0 2 55.0 2 46.3 3 92.0 6 47.6 6 69.0 2 180 97 116	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30	1.4% 1.4% 1.4% 1.4% 1.4% 1.4% 1.4% 1.6% 1.6% 1.75
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEL Direct Taxes as a City Median Family Federal Personal	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980	22.5% 9.3% 54.6% 7.7% 22.0% Selecto General Exempt	43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 4%: Fo	1 % % % % % % * es,1/83 odYes ugs-Yes	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	star 55.0 46.3 92.4 47.6 69.0 180 97 116 28 State	102 103 114 107	2.8% 2.8% 2.6% 2.8% 2.6% 2.175 '65 3 99 104 7 107 100
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEL Direct Taxes as a City Median Family Federal Personal Income Tax	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt	43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pac	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 4% : Fo Pr. Dr k)	1 % % % % % % es,1/83 odYes ugs-Yes 21¢	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac	star 55.0 46.3 92.4 47.6 69.0 180 97 116 28 State	102 103 114 107	2.8% 2.8% 2.6% 2.8% 2.6% 2.175 '65 3 99 104 7 107 100
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pache (gallo	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 42 : Fo Pr. Dr k)	es,1/83 odYes ugs-Yes 21¢ 13¢	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	star 55.0 46.3 92.4 47.6 69.0 180 97 116 28 State	102 103 114 107	7. 4% 2.8% 2.6% 7. 175 '65 3 99 104 7 107 100
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 x 5.8% 4.2%	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin	43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pac	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 42 : Fo Pr. Dr k)	1 % % % % % % es,1/83 odYes ugs-Yes 21¢	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	star 55.0 46.3 92.4 47.6 69.0 180 97 116 28 State	102 103 114 107	1.4% 1.7% 1.4% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% x 5.8% 4.2%	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin Varia	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pache (gallo	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 42 : Fo Pr. Dr k)	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	s) Stat 2 55.4 2 46.3 3 92.4 6 69.4 1 80 97 116 116 128 138 148 158 168 168 178 188 188 188 188 188 188 18	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Loc , 1980-8	As Percel of U.S
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% x 5.8% 4.2% al	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exemple Cigaret Gasolin Varia	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pacte (gallo able Rate) ive Prop.	Loca 34.44 48.77 3.44 48.81 23.8 Tax Rat 4%: Fo Pr. Dr k) n)	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes te, FHA	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	s) Stat 2 55.4 2 46.3 3 92.4 6 69.4 1 80 97 116 116 128 138 148 158 168 168 178 188 188 188 188 188 188 18	102 103 114 107	1.4% 1.7% 1.4% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6% 1.6
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% x 5.8% 4.2% al 3.5%	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exemple Cigaret Gasolin Varia Effect: Insured	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pache (gallo	Loca 34.44 48.77 3.44 48.81 23.8 Tax Rat 4%: Fo Pr. Dr k) n)	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes te, FHA	\$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor	State Stat	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Loc , 1980-8	A. 4% 3.7% 7.4% 2.8% 0.6% 7.47 7.100 6.81 As Percel of U.S Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% x 5.8% 4.2% al 3.5% 1	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolit Varia Effect: Insure	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: fions for ttes (pac ne (gallo able Rate ive Prop. i Mortgag	Loca 34.44 48.77 3.43 48.83 23.8 Tax Rat 4% : Fo Pr. Dr k) n)	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes te, FHA : 2.74%	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor Per Capit Debt Outs	55.0 2 55.0 3 92.0 47.0 69.0 69.0 180 97 116 116 116 117 118 118 118 118 118 118 118	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Loc , 1980-8	2.8% 2.8% 2.6% 2.8% 2.6% 2.8% 2.175 '65 3 '75 '107 100 31 31 As Percel of U.S Average 79%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DET Direct Taxes as a City Median Family Federal Personal Income Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax Total	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% x 5.8% 4.2% al 3.5% 1 0.9% 26.7%	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin Varia Effect: Insurer	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pac ne (gallo able Rate ive Prop. i Mortgag ive State	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 4%: Fo Pr. Dr k) n) Tax Ra e, 1981	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes te, FHA : 2.74%	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant	State Stat	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Lo 7, 1980-8	7.4% 2.8% 2.8% 2.6% 3 '75 '65 3 '99 104 7 107 100 cal 31 As Perce of U.S Averag 79% 106%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEL Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Personal Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 x 5.8% 4.2% al 3.5% 1 0.9% 7cent-	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin Varia Effect: Insure	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: cions for ttes (pac ne (gallo able Rate ive Prop. if Mortgag ive State Tax Rate	Loca 34.44 48.7 3.44 48.8 23.8 Tax Rat 4%: Fo Pr. Dr k) n) Tax Ra e, 1981 Person s, by I	es,1/83 odYes ugs-Yes 21¢ 13¢ Yes te, FHA : 2.74% al ncome	(millions \$14,082.2 \$6,284.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant Nonguar	State State State State State State State Standing State Standing	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Lo 7, 1980-8 Amount \$1,231 \$713 \$517	1.4% 1.4% 1.7% 1.4% 1.4% 1.4% 1.4% 1.4% 1.4% 1.4% 1.4
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax Total	(millions \$18,176.0 \$6,926.1 \$2,827.1 \$1,658.0 \$1,165.4 BT Percentage of Income, 1980 12.3% \$3.8% 4.2% al 3.5% 1 0.9% 26.7% recent- n 112%	22.5% 9.3% 54.6% 7.7% 22.0% Selecte General Exempt Cigaret Gasolin Varia Effect: Insurer Effect: Income Level,	State 43.1% 42.0% 42.0% 43.5% 54.1% ed State Sales: tions for ttes (pac ne (gallo able Rate ive Prop. i Mortgag ive State	Loca 34.44 48.7 3.44 48.8 23.8 23.8 Tax Rat 42 : Fo Pr. Dr k) n) Tax Ra Ra Person 5, by I f 4, 19	es,1/83 od-Yes ugs-Yes 21¢ 13¢ Yes te, FHA : 2.74% al ncome 80:	(millions \$14,082.2 \$6,284.2 \$1,282.3 \$1,530.4 \$908.6 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant	1 State 2 55.6 3 92.6 47.6 69.7 116 2 a State 3 standing 1 teed 1 canteed 1 canteed 1 canteed	te Lo 6% 44 3% 53 6% 7 2% 52 4% 30 179 177 102 103 114 107 and Lo 7, 1980-8	7.4% 2.8% 2.8% 2.6% 3 '75 '65 3 '99 104 7 107 100 cal 31 As Perce of U.S Averag 79% 106%

U.S. Advisory Commission on Intergovernmental Relations

Minnesota	·	Per Capi	ita Income	e: \$10 ,	747	Popul	ation:	4,075	,969
GENERAL REVENUE, 19	980-81			PERC	ENTAGE I	OISTRIBUTI General	on by so	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	A1d	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Minnesota									
State and Local	\$8,714.8	\$2,138.1	21.0%	n.a.	15.3%	8.0%	19.8%	11.6%	24.3%
State	\$5,671.9	\$1,391.5	25.3%	n.a.	0.1%	12.17	30.5%	16.8%	15.2%
Local	\$5,498.9	\$1,349.1	7.2%	43.5%	24.2%	0.2%	0.0%	1.0%	23.9%
County	\$1,423.1	\$349.1	6.6%	46.3%	28.2%	0.0%	0.0%	0.4%	18.6%
Municipal	\$1,560.3	\$382.8	10.8%	23.8%	15.8%	0.6%	0.0%	3.2%	45.9%
Ind. School Dist.	\$2,097.7	\$514.6	0.8%	60.1%	29.9%	0.0%	0.0%	0.0%	9.2%
DIRECT GENERAL EXPE	ENDITURE, 1980	-81	<u> </u>	PERCE	NTAGE DI	ISTRIBUTIO	N BY FUN		
	M 1	- -		***		Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A11
W	(millions)	Capita	tion	way s	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
Minnesota	AD E40 5		0.0.00						
State & Local		\$2,102.2	33.9%	10.3%	14.8%	8.7%	3.6%	3.5%	25.2%
State	\$3,157.8	\$774.7	27.5%	12.2%	22.0%	11.0%	0.9%	0.1%	26.3%
Local		\$1,327.4	37.6%	9.2%	10.6%	7.4%	5.2%	5.5%	24.6%
County	\$1,388.9	\$340.8	0.0%	17.6%	39.6%	12.3%	4.1%	0.3%	26.0%
Municipal	\$1,473.3	\$361.5	0.0%	15.3%	1.6%	8.7%	14.5%	12.4%	47.5%
STATE-LOCAL GENERAL	State-Lo	cal Genera From ALL S	ıl Expendi			OF FINANCE State-Local itures	•	1 Expen	
	Tatal	Domoont	21			T- + -1	D-		
	Total		age Finar			Total		rcentag	
Minnesota	(millions)	Federal	State	Local		(millions) Stat	<u> 10</u>	cal
Total General	\$8,568.5	21 69	/.C 09	21 09		06 72/ 5	F0 (
	•	21.4%	46.8%	31.8%		\$6,734.5			. 42
Education	\$2,905.4	10.2%	63.6%	26.2%		\$2,609.1	70.9		. 1%
Public Welfare	\$1,268.2	52.8%	28.6%	18.6%		\$598.8			. 5%
Health & Hospitals	\$744.3	5.3%	45.4%	49.3%		\$705.1			.1%
Hi ghways	\$884.3	23.7%	35.2%	41.0%		\$674.3	46.2	2% 53	. 8%
TAX BURDENS AND DEE	вт						-		
		Selecte	d State T	ax Rate	s,1/83				175 167
Direct Taxes as a F	ercentage of	General	Sales: 5	% + 1 oc	al	Tax Capac	Ity 102	102 98	96 95
City Median Family	Income, 1980		(6% from	1/83-6	/83)	Tax Effor			118 119
		Exempt	ions for:	Foo	dYes		_		
Federal Personal		-		Pr. Dru	gs-Yes	Per Capit	a State	and Loc	al
Income Tax	12.4%	Cigaret	tes (pack		18¢	Debt Outs	anding.	1980-8	i
Social Security Tax	5.8%		e (gallon		13¢				-
Local Property Tax	2.6%		ble Rate	-	No				As Percent
State-Local Persons									of U.S.
Income Tax	5.7%	Effecti	ve Prop.	Tax Rat	e, FHA		A	mount	Average
State-Local General			Mortgage						
Sales Tax	0.7%			, -,		Long Term	\$	1,909	124%
Total	$\frac{3\cdot7}{27\cdot2}$	Effect1	ve State	Persons	1	Guarant		1,021	152%
Tax Burden as a Per			Tax Rates			Nonguar		\$888	102%
age of U.S. Median		Level	Family of	4 100	0 -	Short Ten		\$32	47%
Median Family Incom		\$10.000):-4.3% \$	17 500	_3.5°	Total		1,942	$\frac{472}{1202}$
TOTAL TOTAL TILLOW): 5.5% \$, , , , , ,	1204

Mississippi		Per Cap	ita Incom	e: \$7,2	.56	Popul	ation:	2,520	,637
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI General	ON BY SO	OURCE	
	Total (millions)	Per Capita	Federal Aid	State Aid	Propert Taxes	y Sales	Income Taxes	Other Taxes	Charges & Misc.
Mississippi									
State and Local	\$3,714.0	\$1,473.5	28.3%	n.a.	10.2%	19.5%	6.9%	11.8%	23.5%
State	\$2,637.5	\$1,046.4	33.6%	n.a.	0.2%	27.4%	9.7%	15.7%	13.4%
Local	\$2,045.0	\$811.3	7.9%	46.3%	18.2%	0.0%	0.0%	1.2%	26.4%
County	\$628.6	\$249.4	8.6%	21.8%	20.3%	0.0%	0.0%	1.3%	48.1%
Municipal	\$440.1	\$174.6	16.7%	28.4%	17.5%	0.0%	0.0%	3.5%	33.9%
Ind. School Dist.	\$953.4	\$378.2	2.4%	71.6%	17.0%	0.0%	0.0%	0.0%	8.9%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUN	NCTION	
						Health		Sewe r-	
	Total (millions)	Per Capita	Educa- tion	High~ ways	Public Welfar		Police & Fire	age & Sanit.	All Other
Mississippi									
State & Local	\$3,748.7	\$1,487.2	37.2%	13.2%	11.3%	13.2%	3.5%	2.4%	19.2%
State	\$1,750.5	\$694.5	26.6%	16.0%	23.6%	10.5%	1.5%	0.0%	21.7%
Local	\$1,998.2	\$792.7	46.5%	10.8%	0.4%	15.6%	5.2%	4.5%	17.0%
County	\$613.1	\$243.2	0.5%	25.5%	0.9%	43.6%	3.6%	2.0%	24.0%
Municipal	\$424.9	\$168.6	0.0%	14.1%	0.6%	10.4%	19.3%	18.4%	37.2%
	State-Lo	cal Genera From ALL S	•	tures		State-Local itures	l Genera From OWN	-	
	Total	Percent	age Finar	nced by:		Total	Pe	rcentag	e:
	(millions)		State	Local		(millions) Stat	e Lo	cal
Mississippi					-			_	
Total General	\$3,748.7	28.0%	47.7%	24.3%	;	\$2,699.1	66.2	2% 33	.8%
Education	\$1,395.2	19.2%	64.2%	16.6%	;	\$1,127.8	79.4	% 20	.6%
Public Welfare	\$421.9	69.1%	27.4%	3.5%	3	\$130.3	88.5	5% 11	. 5%
Health & Hospitals	\$495.7	7.7%	31.4%	60.9%	,	\$457.6	34.0	% 66	.0%
Highways	\$495.9	21.8%	49.7%	28.4%	3	\$387.7	63.6	5% 36	. 4%
TAX BURDENS AND DE	вт						'80	'79 ' 77	'75 '67
Direct Taxes as a	Darnantaga of	معمو آم؟	ed State	Tay Date	a 1/22	Тах Сарас		$\frac{73}{71} \frac{77}{71}$	
City Median Family			Sales:	5.5%	9,1/03	Tax Effor			
OLLY MEGIAN PAMILY	тисоше, 1700				dNo	THE PLIOT	_	90 94	90 90
Federal Personal		ахешрі	ions for	Pr. Dru		Dar Cante	a State	and too	o1
Income Tax	11.3%	Cigaros	ttes (paci		114	Per Capit			
Social Security Ta			ne (gallo:		74	DEDL OULB	canding,	1 700-0	<u>.</u>
Local Property Tax			ible Rate		No No				As Porces
State-Local Person		AGTIS	me ware		110				As Percen of U.S.
Income Tax	1.2%	Pffan-	lve Prop.	Tay Dea	o FUA			lmous*	_
		Inches	We rrop.	TON VOL	0 047		<u> </u>	mount	Average
State-Local General		rusured	Mortgage	, 1981;	0.864	T		0000	F 1 8v
Sales Tax	1.7%	200		_		Long Term		\$839	54%
Total	22.2%		lve State			Guarant		\$564	84%
Tax Burden as a Pe			Tax Rate			Nonguar		\$274	31%
age of U.S. Media			Family of	E 4, 198	<u> 30</u> :	Short Ter	m.	\$18	26%
Median Family Inco	nae \$24,567	\$10,000		\$17,500:		Total		\$857	53%
		\$25,000	3 1 . 27 9	\$50,000	2.37				

Missouri	·	Per Cap	ita Incom	e: \$9,	876	Popul	ation:	4,916	,757
GENERAL REVENUE, 1	980-81			PER	CENTAGE	DISTRIBUT	ON BY S	OURCE	
	Total	Рег	Federal	State	Proper		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxe		Taxes	Taxes	_
Missouri	<u>.v.,, /</u>	<u> </u>		Atu	1876	5 IAX	Taxes	Taxes	& Misc.
State and Local	\$6,903.7	\$1,404.1	24.3%	n.a.	15.8	9 1C 29	12 28	11 05	10 / 17
State	\$3,794.0	\$771.6	31.0%				13.3%	11.8%	19.4%
Local	\$4,279.5	\$870.4	11.8%	n.a.	0.17		21.0%	14.6%	12.5%
County	\$629.0			27.0%	25.47		2.9%	6.2%	20.5%
Municipal	\$1,503.9	\$127.9	11.3%	12.1%	26.3		0.0%	4.7%	28.0%
Ind. School Dist.	\$2,023.7	\$305.9 \$411.6	19.4% 1.9%	8.6% 45.7%	8.75 35.55		8.1% 0.0%	15.6%	29.1% 16.9%
DIRECT GENERAL EXP	ENDITURE 1980	-81		DEDCE	NTACE I		M BV EUN	CTION	
	, 1500	.		FERCE	MIAGE	DISTRIBUTIO Health	N DI FUN		
	Total	Per	Educa-	High-	Publ 1		D-1 4	Sewer-	41.1
	(millions)	Capita	tion				Police	age &	Al 1
Missouri		Jupita	21011	ways	Welfar	e pitals	& Fire	Sanit.	Other
State & Local	\$6,950.0	\$1,413.5	37.1%	9.7%	11 70	/ 10 F#	E 78/	1 1 112	
State	\$2,823.3	-		-	11.77		5.7%	4.4%	20.9%
Local	\$4,126.7	\$574.2	22.2%	14.6%	28.17		1.6%	0.0%	21.1%
County	-	\$839.3	47.3%	6.4%	0.47		8.5%	7.5%	20.8%
Municipal	\$530.0	\$107.8	0.0%	16.4%	2.1%		8.7%	5.8%	36.1%
Municipal	\$1,348.5	\$274.3	0.0%	12.0%	0.4%	11.4%	21.6%	14.1%	40.5%
STATE-LOCAL GENERA	State-Loc	FEDERAL, al Genera From ALL S	l Expendi		SHARE	OF FINANCE State-Local itures		l Expend	
	Total	Paraast	ogo Pines			m - 1 - 1	_		
	(millions)		age Finan	_		Total	Pe	rcentage	::
Missouri	(4111110118)	<u>Federal</u>	State	Local		(millions	State	e <u>Loc</u>	al
Total General	\$6,950.0	ባለ ዓዋ	10 5	25 28					
Education	·	24.2%	40.5%	35.3%		\$5,269.3	53.5		5%
Public Welfare	\$2,577.9	10.1%	51.5%	38.4%		\$2,317.9	57.3	% O.	0%
	\$810.8	53.6%	46.4%	0.0%		\$376.1	100.09	% O.	0%
Health & Hospitals	\$728.7	6.7%	44.3%	49.0%		\$679.6	47.5%	۶2 .	5%
Highways	\$675.8	34.2%	39.0%	26.8%		\$444.7	59.3	¥ 40.	7%
TAX BURDENS AND DEE Direct Taxes as a F City Median Family	ercentage of	General	l State Ta Sales: 4.	125% +	s,1/83 1ocal 1No	Tax Capaci Tax Effort		179 177 95 94 83 81	175 167 95 97 84 86
Federal Personal			I	r. Drug	gs-Yes	Per Capita	State #	ind Loca	1
Income Tax	10.1%	Cigarett	es (pack)	j	ĺ3¢	Debt Outst	anding.	1980-81	
Social Security Tax		Gasoline	(gallon)		7¢				
ocal Property Tax State-Local Persona	2.0%		le Rate		No			A	8 Percent
Income Tax	2.8%	Effectiv	e Prop. I	av Data	DU4				of U.S.
tate-Local General	2. UA	Ingura	Mortenes	AA KALE	O OST		Am	ount _	Average
Sales Tax	1 44	THEULEU	Mortgage,	1981:	U. Y5%				
otal	$\frac{1.4\%}{22.4\%}$	nee				Long Term		\$ 9 01	58%
Cax Burden as a Per			e State P			Guarante		\$285	42%
		Income T	ax Rates,	by Inc	one	Nonguara		\$616	71%
age of U.S. Median		Level, F	amily of	4 , 198 0	:	Short Term		\$25	36%
iedian Family Incom	e \$21,592	\$10,000:	0.6% \$1	7,500:	1.2%	Total		\$926	57%
		\$25,000:	2.1% \$5	0,000:	2.8%			* * * * * * * * * * * * * * * * * * * *	

Montana		Per Capi	ta Income	e: \$9,6	76	Popul	ation:	786	,689
GENERAL REVENUE, I	18-089			PERC	ENTAGE 1	DISTRIBUTI General	ON BY SO	OURCE	
	Total	Per	Federal	State	Property	y Sales	Income	Other	Charges
	(millions)	Capita	Ald	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Montana	/4111101107	<u>ouples</u>							
State and Local	\$1,669.4	\$2,122.1	26.5%	n.a.	24.8%	0.0%	11.9%	15.2%	21.6%
State	\$1,053.5	\$1,339.1	35.7%	n.a.	2.2%	0.0%	18.9%	23.0%	20.1%
	\$816.6	\$1,038.0	8.2%	23.9%	47.8%	0.0%	0.0%	1.3%	18.7%
Cocal	•	\$393.8	8.7%	7.6%	63.0%	0.0%	0.0%	1.9%	18.8%
County	\$309.8	,	15.9%		33.9%	0.0%	0.0%	3.3%	39.4%
funicipal	\$151.8	\$192.9		7.6%	31.5%	0.0%	0.0%	0.0%	29.4%
Ind. School Dist.	\$446.6	\$567.7	3.2%	35.9%	31.3%	0.0%	0.0%		27.7%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FU		
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A1 1
	(millions)	Capita	tion	ways	Welfar	e pitals	& Fire	Sanit.	Other
Montana									
State & Local	\$1,488.7	\$1,892.4	37.8%	16.9%	8.8%	5.9%	3.6%	2.0%	25.0%
State	\$702.5	\$893.0	18.5%	26.5%	16.3%	7.8%	1.2%	0.0%	29.7%
ocal	\$786.2	\$999.4	55.0%	8.3%	2.0%	4.2%	5.8%	3.8%	20.9%
County	\$184.3	\$234.3	1.4%	23.7%	8.0%	8.1%	9.5%	1.9%	47.4%
funicipal	\$148.7	\$189.0	0.1%	14.3%	0.8%	7.2%	19.0%	17.1%	41.6%
	Total	Percent	age Finar	nced by:		Total	Pe	ercentag	e:
	(millions)		State	Local		(millions		_	cal
Montana					•		<u></u>		-
Total General	\$1,488.7	29.8%	36.8%	33.5%	! •	\$1,045.5	52.4	4% 47	.6%
Education	\$562.4	9.9%	44.1%	46.0%		\$506.7		0% 51	.0%
Public Welfare	\$130.5	67.5%	17.9%	14.6%		\$42.4			. 9%
Health & Hospitals		24.2%	46.8%	28.9%		\$66.9			. 2%
Highways	\$250.9		29.2%	21.5%		\$127.3			. 5%
guwaya	Ų230.)				<u></u>	· · · · · · · · · · · · · · · · · · ·			
TAX BURDENS AND DE	ВТ						† 8 0	179 177	175 '67
Direct Taxes as a	Percentage of	Sel ects	d State	Tav Rate	e.1/83	Tax Capac			
City Median Family			Sales:	None	.031703	Tax Effor		88 93	
ordy median ramity	1.come, 1900		ions for		d-n.a.	TOW DITTOL	-	00)	7. 7.
Federal Personal		nvembe	0			Per Capit	a Stata	and Loc	a 1
Income Tax	0.09	C4			T 1				`
		CIGarei	ttes (pac		12¢	Debt Outs	canding	, 1700-8	1
	9.9%		· - (11	~ \	σŢ				
Social Security Ta	x 6.1%	Gasolin	ne (gallo		9¢				da Perse
Social Security Ta Local Property Tax	x 6.1% 2.9%	Gasolin	ne (gallo able Rate		9¢ No				
Social Security Ta Local Property Tax State-Local Person	x 6.1% 2.9% al	Gasolin Varia	ble Rate		No				of V.9
Social Security Ta Local Property Tax State-Local Person Income Tax	x 6.1% 2.9% al 2.3%	Gasolin Varia Effecti	ble Rate ve Prop.	Tax Rat	No e, FHA		<u>.</u>	Amount	of V.9
Social Security Ta Local Property Tax State-Local Person Income Tax	x 6.1% 2.9% al 2.3%	Gasolin Varia Effecti	ble Rate	Tax Rat	No e, FHA		-	Amount	of U.S Averag
Social Security Ta Local Property Tax State-Local Person Income Tax	x 6.1% 2.9% al 2.3%	Gasolin Varia Effecti	ble Rate ve Prop.	Tax Rat	No e, FHA	Long Term	•		of V.9
Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	x 6.1% 2.9% al 2.3%	Gasolin Varia Effecti Insured	able Rate ve Prop. i Mortgag lve State	Tax Rate, 1981:	No e, FHA 1.08%	Long Term Guarant	- 1	Amount	of U.S Averag
Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	x 6.1% 2.9% al 2.3% 1 ———————————————————————————————————	Gasolin Varia Effecti Insured	able Rate ve Prop. i Mortgag	Tax Rate, 1981:	No e, FHA 1.08%	Guarant	- 1	Amount \$1,507 \$228	of U.S Averas
Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	x 6.1% 2.9% al 2.3% 1	Gasolin Varia Effecti Insured Effecti Income	able Rate ve Prop. i Mortgag lve State	Tax Rate, 1981: Persons , by In	No e, FHA 1.08% 1	Guarant	i eed anteed	Amount \$1,507 \$228	of U.S Averas 97% 33%
Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total Tax Burden as a Pe	x 6.1% 2.9% al 2.3% 1 ———————————————————————————————————	Gasolin Varia Effecti Insured Effecti Income Level,	we Prop. i Mortgag ive State Tax Rate	Tax Rate, 1981: Persona , by Inf 4, 198	No ie, FHA 1.08% ii ncome	Guarant Nonguar	eed anteed	Amount \$1,507 \$228 \$1,279	33% 147%

Nebraska		Per Capi	ta Incom	e: \$10,	296	Popul	ation:	1,569	,824
GENERAL REVENUE, 19	980-81			PERC	ENTAGE 1	DISTRIBUTI General	ON BY S	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Nebraska	<u> </u>	<u> </u>			10100		Taxes	Taves	d Hisc.
State and Local	\$2,775.8	\$1,768.2	18.5%	n.a.	23.5%	11.7%	9.2%	10.7%	26.4%
State	\$1,488.5	\$948.2	26.4%						
Local	\$1,689.9			n.a.	0.2%	18.9%	17.2%	17.8%	19.6%
	•	\$1,076.5	7.1%	22.2%	38.4%	2.6%	0.0%	1.9%	27.8%
County	\$330.2	\$210.3	6.4%	27.4%	33.3%	0.2%	0.0%	5.0%	27.7%
Municipal	\$416.3	\$265.2	14.4%	15.3%	22.6%	10.3%	0.0%	3.7%	33.7%
Ind. School Dist.	\$821.0	\$523.0	1.8%	26.1%	50.4%	0.0%	0.0%	0.1%	21.6%
DIRECT GENERAL EXPE	ENDITURE, 1980)-81		PERCE	NTAGE D	STRIBUTIO	N BY FUI	NCTION	
	•					Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Pol ice	age &	Al 1
	(millions)	Capita	tion	Ways	Welfare		& Fire	Sanit.	
Nebraska	<u></u>					<u> </u>			- VEITEL
State & Local	\$2,614.0	\$1,665.2	40.8%	13.7%	8.5%	9.3%	4.0%	2.5%	21.4%
State	\$1,017.9	\$648.4	30.0%	17.7%	18.87	10.07			
Local	\$1,596.2	\$1,016.8	47.6%				1.4%	0.0%	22.1%
		-		11.1%	1.9%	8.8%	5.6%	4.0%	21.0%
County	\$284.6	\$181.3	0.5%	31.1%	9.6%	19.4%	4.9%	0.9%	33.7%
Municipal	\$393.8	\$250.9	0.0%	20.8%	0.7%	6.0%	18.3%	13.2%	41.0%
STATE-LOCAL GENERAL	L EXPENDITURE	FEDERAL,	STATE A	ND LOCAL	SHARE (OF FINANCE	S, 1980-	-81	
	State-Lo	cal Genera From ALL S		ltures	8	State-Loca itures	l Genera From OW	•	
					-				<u> </u>
	Total	Percent	age Finas	iced by:		Total	Pe	ercentag	e:
	(millions)		State	Local		(millions			cal
Nebraska					•				
Total General	\$2,614.0	19.6%	41.1%	39.3%		\$2,101.3	51.	7 48	. 9%
Education	\$1,065.3	8.5%	41.5%	50.0%		\$975.0			.6%
Public Welfare	\$221.4	56.0%	28.6%	15.4%		\$97.3			.0%
Health & Hospitals	\$241.9	13.4%	34.2%	52.4%					
Highways	\$356.9	23.9%	44.8%	31.3%		\$209.5			.5%
		23.74	44.0%	31.3%		\$271.7	58.6	3% 41	. 2%
TAX BURDENS AND DEE	зт								
									<u>'75 '67</u>
Direct Taxes as a F			d State			Tax Capac	<u>ity</u> 97	96 99	104 110
City Median Family	Income, 1980		Sales:		al	Tax Effor	t 102	98 98	85 78
		Exempt	ions for	Foo	d−−No				
Federal Personal				Pr. Dru		Per Capit	a State	and Loc	al
Income Tax	10.1%	Cigaret	tes (pac)			Debt Outs	tanding.	1980-8	ī
Social Security Tax			e (gallor	1) 13	. 9¢				-
Local Property Tax	4.5%		ble Rate		Yes				As Perce
State-Local Persona						U.S.			
Income Tax	1.0%	Effect1	ua Dron	Tay Date					A
State-Local General			ve Prop.				-	mount	Averag
		THRUTEG	Mortgage	, 1301;	2.314				,
	1.5% 23.2%	200				Long Term		2,848	185%
Sales Tax	22 17	Effecti	ve State			Guarant		\$411	61%
Total				— -		Managaan	antand (10 606	2004
Total Tax Burden as a Per	cent-	Income	Tax Rates			Nonguar	aureen 4	2,430	280%
Total Tax Burden as a Per age of U.S. Median	cent- 97%	Income Level,	Family of	4, 198	0:	Short Ter		\$170	247%
Total Tax Burden as a Per	cent- 97%	Income Level, \$10,000		4, 1986 17,500:	0.8%	_	n	· · · · ·	

Nevada		Per Capi	ta Income	e: \$11,	633	Popul	ation:	800	,492
GENERAL REVENUE, 19	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total (millions)	Per Capita	Federal Aid	State Ald	Property Taxes	Sal es Tax	Income Taxes	Other Taxes	Charges & Misc.
Nevada State and Local	\$1,618.7	\$2,022.1	18.5%	n.a.	15.9%	14.5%	0.0%	24.1%	27.0%
State and bocar	\$889.0	\$1,110.6	28.9%	n.a.	2.6%	22.8%	0.0%	32.5%	13.1%
Local	\$1,038.5	\$1,297.4	4.1%	29.3%	22.5%	3.1%	0.0%	9.7%	31.2%
County	\$492.6	\$615.3	3.8%	5.5%	23.8%	6.5%	0.0%	13.7%	46.7%
Municipal	\$208.7	\$260.7	5.5%	11.0%	20.4%	0.0%	0.0%	15.7%	47.4%
Ind. School Dist.	\$360.2	\$450.0	1.9%	70.5%	19.1%	0.0%	0.0%	0.2%	8.4%
DIRECT GENERAL EXP	ENDITURE, 1980	-81	<u></u>	PERCE	NTAGE DI	STRIBUTIO	N BY FUN	CTION	
	•					Heal th		Sewer-	
	Total (millions)	Per <u>Capita</u>	Educa- tion	High- ways	Public Welfare	& Hos-	Police & Fire	age & Sanit.	All Other
Nevada			00.00	10.10	,	0.00	7 08/	2 15	2/ 59
State & Local	\$1,660.6	\$2,074.5	28.2%	12.1%	6.2%	9,9%	7.0%	2.1%	34.5%
State	\$634.6	\$792.7	20.5%	23.5%	14.7%	6.7%	1.4%	0.0%	33.3% 35.2%
Local	\$1,026.1	\$1,281.8	33.0%	5.1%	1.0%	11.8%	10.5%	3.4%	
County	\$448.7	\$560.5	0.0%	7.2%	2.3%	25.3%	11.8%	2.5%	50.7% 43.6%
Municipal	\$177.6	\$221.9	0.0%	11.2%	0.1%	4.2%	29.5%	11.4%	43+0%
	State-Lo	cal Genera From ALL S		itures	s -	tate-Loca itures	l Genera From OWN		
	Total (millions)		age Finar State	nced by: Local		Total (millions		rcentag <u>e Lo</u>	e: cal
<u>Nevada</u>				4					
Total General	\$1,660.6	18.1%	40.1%						2.01
Education	\$468.3	9.4%		41.9%		\$1,360.8			.1%
Public Welfare	\$103.5	F. F. A. S.	74.0%	16.6%		\$424.1	81.7	% 18	. 3%
		55.2%	34.2%	16.6% 10.6%		\$424.1 \$46.4	81.7 76.3	% 18 % 23	.7%
Health & Hospitals Highways	\$163.8	8.7%	34.2% 19.0%	16.6% 10.6% 72.3%		\$424.1 \$46.4 \$149.5	81.7 76.3 20.8	% 18 % 23 % 79	. 3% . 7% . 2%
Highways			34.2%	16.6% 10.6%		\$424.1 \$46.4	81.7 76.3 20.8	% 18 % 23 % 79	.7%
	\$163.8 \$201.2	8.7%	34.2% 19.0%	16.6% 10.6% 72.3%		\$424.1 \$46.4 \$149.5	81.7 76.3 20.8 53.1	% 18 % 23 % 79 % 46	. 3% . 7% . 2% . 9%
TAX BURDENS AND DE	\$163.8 \$201.2 BT	8.7% 50.4%	34.2% 19.0% 26.3%	16.6% 10.6% 72.3% 23.2%		\$424.1 \$46.4 \$149.5 \$99.8	81.7 76.3 20.8 53.1	% 18 1% 23 1% 79 % 46	.3% .7% .2% .9%
TAX BURDENS AND DE	\$163.8 \$201.2 BT Percentage of	8.7% 50.4% Selecte	34.2% 19.0% 26.3%	16.6% 10.6% 72.3% 23.2%	es,1/83	\$424.1 \$46.4 \$149.5 \$99.8	81.7 76.3 20.8 53.1 ************************************	18 23 79 2 46 17 17 164 17 17 17 17 17 17 17 17 17 17 17 17 17	.3% .7% .2% .9% 9%
TAX BURDENS AND DE Direct Taxes as a City Median Family	\$163.8 \$201.2 BT Percentage of	8.7% 50.4% Selecte General local)	34.2% 19.0% 26.3% ed State 1	16.6% 10.6% 72.3% 23.2%	ncl,	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac	81.7 76.3 20.8 53.1 154 154 60	% 18 1% 23 1% 79 % 46	.3% .7% .2% .9% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal	\$163.8 \$201.2 BT Percentage of Income, 1980	8.7% 50.4% Selecte General local)	34.2% 19.0% 26.3% ed State 1	16.6% 10.6% 72.3% 23.2% Tax Rate 5.75% (i	es,1/83 ncl. dYes	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor	81.7 76.3 20.8 53.1 *** *** *** *** *** *** *** *** *** *	% 18 23 3 79 % 46 17 179 177 164 155 65 62 and Loc	.3% .7% .2% .9% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	\$163.8 \$201.2 BT Percentage of Income, 1980	8.7% 50.4% Selecte General local) Exempt	34.2% 19.0% 26.3% ed State 7 Sales: 5	16.6% 10.6% 72.3% 23.2% Tax Rate 5.75% (1	es,1/83 ncl. dYes	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac	81.7 76.3 20.8 53.1 *** *** *** *** *** *** *** *** *** *	% 18 23 3 79 % 46 17 179 177 164 155 65 62 and Loc	.3% .7% .2% .9% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta	\$163.8 \$201.2 BT Percentage of Income, 1980	8.7% 50.4% Selecte General local) Exempt	34.2% 19.0% 26.3% ed State 7 Sales: 5 tions for:	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (i	es,1/83 ncl. dYes ags-Yes	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 ity 180 t 60 a State tanding,	% 18 23 3 79 % 46 17 179 177 164 155 65 62 and Loc	775 '67 149 171 70 71
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6%	8.7% 50.4% Selecte General local) Exempt Cigaret Gasolin	34.2% 19.0% 26.3% ed State 7 Sales: 5 tions for: tes (packet (gallone)	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (i	es,1/83 ncl. dYes igs-Yes 10¢ ¢ + locs	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor	81.7 76.3 20.8 53.1 ity 180 t 60 a State tanding,	% 18 23 3 79 % 46 17 179 177 164 155 65 62 and Loc	.3% .7% .2% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6%	8.7% 50.4% Selecte General local) Exempt Cigaret Gasolin Varia	34.2% 19.0% 26.3% ed State 7 Sales: 5 tions for: tes (packet (gallowable Rate	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (filter Pr. Druk) n) 10.25	es,1/83 ncl. dYes ags-Yes 10¢ ¢ + locs	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 ity 180 t 60 a State tanding,	% 18 % 23 % 79 % 46 ************************************	.3% .7% .2% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6% al	Selecte General local) Exempt Cigaret Gasolir Varia	34.2% 19.0% 26.3% ed State 7 Sales: 5 clons for: tes (packet (gallor able Rate live Prop.	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (fi : Foc Pr. Dru k) n) 10.25	es,1/83 ncl. dYes ags-Yes 10¢ + 1 oca No	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 ity 180 t 60 a State tanding,	% 18 23 3 79 % 46 17 179 177 164 155 65 62 and Loc	.3% .7% .2% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6% al	Selecte General local) Exempt Cigaret Gasolir Varia	34.2% 19.0% 26.3% ed State 7 Sales: 5 tions for: tes (packet (gallowable Rate	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (fi : Foc Pr. Dru k) n) 10.25	es,1/83 ncl. dYes ags-Yes 10¢ + 1 oca No	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 ity 180 154 60 a State tanding,	% 18% 23% 79% 46% 175 65 62 and Loc	.3% .7% .2% .9% .9%
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6% al ——1	Selecte General local) Exempt Cigaret Gasolir Varia Effecti Insured	34.2% 19.0% 26.3% ed State 1 Sales: 1 tions for: tes (pacinote (gallonable Rate tye Prop. i Mortgage	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (i : Foc Pr. Dru k) n) 10.25 Tax Rate e, 1981:	es,1/83 ncl. odYes ags-Yes 10¢ + 1 ocs No e, FHA	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 180 154 60 a State tanding,	% 18 23 3 46 2 46 2 46 2 4 46 2 4 4 4 4 4 4 4 4 4	3% .7% .2% .9% .9% .9% .9% .9% .9% .9% .9
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Total	\$163.8 \$201.2 BT Percentage of Income, 1980 x 5.5% 2.6% al ——1 0.8% 21.6%	8.7% 50.4% Selecte General local) Exempt Cigaret Gasolir Varia Effecti Insured	34.2% 19.0% 26.3% ed State 1 Sales: 1 clons for: tes (pacine (gallone live Prop. 1 Mortgagi	16.6% 10.6% 72.3% 23.2% Fax Rate 5.75% (i : Foc Pr. Dru k) n) 10.25 Tax Rate e, 1981:	es,1/83 ncl. odYes gs-Yes 10¢ ¢ + 10cs No e, FHA 1.13%	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs 1 (1.25¢)	81.7 76.3 20.8 53.1 180 154 60 a State tanding,	% 18 % 23 % 79 % 46 179 177 164 155 65 62 and Loc. 1980-8	.3% .7% .2% .9% .9% .9% .9% .9% .9% .9% .9% .9% .9
TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	\$163.8 \$201.2 BT Percentage of Income, 1980 12.7% x 5.5% 2.6% al 	8.7% 50.4% Selecte General local) Exempt Cigaret Gasolir Varia Effecti Insurec Effecti Income	34.2% 19.0% 26.3% ed State 1 Sales: 1 tions for: tes (pacinote (gallonable Rate tye Prop. i Mortgage	16.6% 10.6% 72.3% 23.2% Tax Rate 5.75% (i : Foo Pr. Dru k) n) 10.25 Tax Rat e, 1981: Persons s, by In	es,1/83 ncl. odYes gs-Yes 10¢ ¢ + loca No e, FHA 1.13%	\$424.1 \$46.4 \$149.5 \$99.8 Tax Capac Tax Effor Per Capit Debt Outs	81.7 76.3 20.8 53.1 180 154 60 a State tanding,	% 18 23 3 46 2 46 2 46 2 4 46 2 4 4 4 4 4 4 4 4 4	3% .7% .2% .9% .9% .9% .9% .9% .9% .9% .9

New Hampshire		Per Capi	ta Income	e: \$10,	073	Popul	ation:	920	,609
GENERAL REVENUE, 1	980-81			PERC	CENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	_	Taxes	& Misc.
New Hampshire	(222400110)	<u>unpreu</u>					TUNCO	Taxes	d misc.
State and Local	\$1,306.3	\$1,418.9	24.5%	n.a.	35.5%	0.0%	5.4%	15.2%	19.5%
State	\$710.6	\$771.9	35.5%	n.a.	1.1%	0.0%	9.8%	26.8%	26.7%
Local	\$734.6	\$797.9	9.2%	16.7%					
		•			62.0%	0.0%	0.0%	1.0%	11.1%
County	\$68.5	\$74.4	3.5%	39.9%	39.8%	0.0%	0.0%	0.0%	16.8%
Municipal	\$239.1	\$259.8	15.1%	16.1%	53.5%	0.0%	0.0%	1.3%	14.1%
Ind. School Dist.	\$264.8	\$287.6	0.2%	10.5%	84.8%	0.0%	0.0%	0.0%	4.5%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI		N BY FUN	CTION	
						Health		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
New Hampshire									
State & Local	\$1,392.0	\$1,512.1	36.2%	12.5%	13.5%	4.9%	5.3%	4.3%	23.4%
State	\$638.5	\$693.5	21.7%	18.0%	23.2%	9.8%	1.6%	0.8%	24.9%
Local	\$753.6	\$818.6	48.4%	7.8%	5 . 2%	0.7%	8.3%	7.3%	22.2%
County	\$64.1	\$69.7	0.0%	0.0%	54.0%	2.2%	4.9%	0.0%	39.0%
Municipal	\$263.4	\$286.2	39.9%	9.3%	1.1%	0.5%	12.1%	11.7%	25.4%
STATE-LOCAL GENERA	State-Lo	cal Genera	l Expendi			tate-Loca	l Genera	l Expen	
Danie Books Gladier	State-Lo		l Expendi			tate-Loca		l Expen	
Julia Books Children	State-Lo Total	cal Genera From ALL S Percent	l Expendi ources age Finan	tures	Si 	tate-Loca itures Total	l Genera From OWN Pe	1 Expen Source rcentag	<u>s</u> e:
	State-Lo	cal Genera From ALL S Percent	1 Expendi	tures	Si 	tate-Loca itures	l Genera From OWN Pe	1 Expen Source rcentag	<u>s</u>
New Hampshire	State-Lo Total (millions)	cal Genera From ALL S Percent Federal	l Expendi ources age Finan State	tures iced by: Local	S1	tate-Loca itures Total (millions	1 Genera From OWN Pe) Stat	l Expen Source rcentag e Lo	e: cal
New Hampshire Total General	Total (millions) \$1,392.0	cal Genera From ALL S Percent Federal 23.0%	1 Expending State 36.9%	tures ced by: Local	S1	tate-Loca itures Total (millions \$1,072.1	1 Genera From OWN Pe) Stat 47.9	1 Expen Source rcentag e Lo % 52	e: cal
New Hampshire Total General Education	Total (millions) \$1,392.0 \$503.7	Percent Federal 23.0% 9.5%	1 Expendi ources age Finan State 36.9% 26.5%	tures ced by: Local 40.1%	Si	Total (millions \$1,072.1 \$455.8	1 Genera From OWN Pe) Stat 47.9 29.3	1 Expen Source rcentag e Lo % 52 % 70	e: cal .1%
New Hampshire Total General Education Public Welfare	Total (millions) \$1,392.0 \$503.7 \$187.6	Percent Federal 23.0% 9.5% 45.0%	1 Expendi ources age Finan State 36.9% 26.5% 40.8%	tures Local 40.1% 64.0% 14.3%	Si	Total (millions \$1,072.1 \$455.8 \$103.2	1 Genera From OWN Pe) Stat 47.9 29.3 74.1	1 Expen Source rcentage Lo % 52 % 70 % 25	e: cal .1% .7%
New Hampshire Total General Education Public Welfare Health & Hospitals	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8	Percent Federal 23.0% 9.5% 45.0% 11.6%	1 Expendiources age Finar State 36.9% 26.5% 40.8% 80.0%	tures Local 40.1% 64.0% 14.3% 8.4%	Si	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9	e: cal .1% .7% .9%
New Hampshire Total General Education Public Welfare	Total (millions) \$1,392.0 \$503.7 \$187.6	Percent Federal 23.0% 9.5% 45.0%	1 Expendi ources age Finan State 36.9% 26.5% 40.8%	tures Local 40.1% 64.0% 14.3%	Si	Total (millions \$1,072.1 \$455.8 \$103.2	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9	e: cal .1% .7%
New Hampshire Total General Education Public Welfare Health & Hospitals	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8	Percent Federal 23.0% 9.5% 45.0% 11.6%	1 Expendiources age Finar State 36.9% 26.5% 40.8% 80.0%	tures Local 40.1% 64.0% 14.3% 8.4%	Si	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9	e: cal .1% .7% .9%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8	Percent Federal 23.0% 9.5% 45.0% 11.6%	1 Expendiources age Finar State 36.9% 26.5% 40.8% 80.0%	tures Local 40.1% 64.0% 14.3% 8.4%	Si	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8	1 Expen Source rcentage Lo % 52 % 70 % 25 % 37	e: cal .1% .77 .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-Lo Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8%	1 Expendiources age Finar State 36.9% 26.5% 40.8% 80.0%	tures Local 40.1% 64.0% 14.3% 8.4% 29.4%	Si	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8	1 Expen Source rcentage Lo % 52 % 70 % 25 % 37	e: cal .1% .7% .9% .5%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	State-Lo Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8%	1 Expendition age Finan State 36.9% 26.5% 40.8% 80.0% 49.8%	tures Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None	s, 1/83	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8	1 Expen Source rcentage Lo % 52 % 70 % 25 % 37	e: cal .1% .77 .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8%	1 Expendiources age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T	tures Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo	s,1/83	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	Pe Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 97 t 75	1 Expen Source rcentage Lo % 52 % 70 % 25 % 37 '79 '77 97 102 78 73	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt	age Finar State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for:	tures Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo Pr. Dru	s,1/83 ; d-n.a. ; gs-n.a.]	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 75 a State	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 179 177 97 102 78 73 and Loc	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret	age Finar State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for:	Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo	s,1/83 ; d-n.a. ; gs-n.a. ; 12¢]	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 75 a State	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 179 177 97 102 78 73 and Loc	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta:	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1%	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin	age Finar State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon	Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo	s,1/83 ; d-n.a. gs-n.a. 1 12¢ 1	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 75 a State	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 *79 *77 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1% 2.6%	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin	age Finar State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for:	Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo	s,1/83 ; d-n.a. ; gs-n.a. ; 12¢]	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 75 a State	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 *79 *77 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1% 2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia	age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate	10.00 by: Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo Pr. Dru	s,1/83 ; d-n.a. gs-n.a. l 12¢ l 14¢ No	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	Pe Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 97 t 75 a State tanding,	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 179 177 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	State-Lo Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1% 2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti	age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop.	10.00 by: Local 40.1% 64.0% 14.3% 29.4%	s,1/83 d-n.a. gs-n.a. 1 12¢ 1 14¢ No	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	Pe Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 97 t 75 a State tanding,	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 *79 *77 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	State-Lo Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1% 2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti	age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage	ded by: Local 40.1% 64.0% 14.3% 8.4% 29.4% Cax Rate None Foo Pr. Dru () () () () () () () () () () () () ()	s,1/83 d-n.a. gs-n.a. 12¢ 14¢ No e, FHA 1.73%	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	Pe Stat 47.9 29.3 74.1 90.5 62.8 ity 97 t 75 a State tanding,	1 Expension Source rcentage Lo % 52 % 70 % 25 % 9 % 37 *79 *77 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% \$2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage	Lures Local 40.1% 64.0% 14.3% 8.4% 29.4%	s,1/83 d-n.a. gs-n.a. 12¢ 14¢ No e, FHA 1.73% avai1.)	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7 Tax Capac Tax Effor Per Capit Debt Outs	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 ity 97 t 75 a State tanding,	1 Expen Source rcentage Lo % 52 % 70 % 25 % 9 % 37 179 177 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% \$2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage	Lures Local 40.1% 64.0% 14.3% 8.4% 29.4%	s,1/83 d-n.a. gs-n.a. 12¢ 14¢ No e, FHA 1.73% avai1.)	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7	1 Genera From OWN Pe) Stat 47.9 29.3 74.1 90.5 62.8 ity 97 t 75 a State tanding,	1 Expension Source rcentage Lo % 52 % 70 % 25 % 37 '79 '77 97 102 78 73 and Loc 1980-8 mount 1,488 \$718	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Person Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% \$2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	age Finar State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage ve State Tax Rates	tures Local 40.1% 64.0% 14.3% 8.4% 29.4%	s.1/83 d-n.a. gs-n.a. 1 12¢ 14¢ No e, FHA 1.73% avail.) 1	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7 Tax Capac Tax Effor Per Capit Debt Outs	Pe Stat 47.9 29.3 74.1 90.5 62.8 ity 97 t 75 a State tanding,	1 Expension Source rcentage Lo % 52 % 70 % 25 % 9 % 37 '79 '77 97 102 78 73 and Loc 1980-8	e: cal .1% .7% .9% .5% .2%
New Hampshire Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total	Total (millions) \$1,392.0 \$503.7 \$187.6 \$67.8 \$173.8 BT Percentage of Income, 1980 11.4% x 6.1% 2.6% al	Percent Federal 23.0% 9.5% 45.0% 11.6% 20.8% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured Level,	1 Expendicurces age Finan State 36.9% 26.5% 40.8% 80.0% 49.8% d State T Sales: ions for: tes (pack e (gallon ble Rate ve Prop. Mortgage ye State	tures Local 40.1% 64.0% 14.3% 8.4% 29.4%	s.1/83 d-n.a. gs-n.a. 1 12¢ 14¢ No e, FHA 1.73% avail.) 1 1 come	Total (millions \$1,072.1 \$455.8 \$103.2 \$59.9 \$137.7 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant	1 Genera From OWN Pe Stat 47.9 29.3 74.1 90.5 62.8 180 1ty 75 a State tanding, \$ eed anteed m	1 Expension Source rcentage Lo % 52 % 70 % 25 % 37 '79 '77 97 102 78 73 and Loc 1980-8 mount 1,488 \$718	e: cal .1% .7% .9% .5% .2%

New Jersey		Per Cap	ta Income	e: \$12,	115	Popul	ation:	7,364	,820
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI	ON BY SO	DURCE	
		_				General	T	A	Ob
	Total	Per	Federal		Propert	-	Income	Other	Charges
	(millions)	Capita	Aid	Ald	Taxes	<u>Tax</u>	Taxes	Taxes	& Misc.
New Jersey									
State and Local	\$13,790.9	\$1,872.5	16.8%	n.a.	29.0%		12.5%	15.0%	17.5%
State	\$8,163.4	\$1,108.4	22.2%	n.a.	0.8%	15.5%	21.1%	24.2%	16.2%
Local	\$8,977.5	\$1,219.0	5.7%	36.1%	43.8%		0.0%	1.0%	13.4%
County	\$2,216.9	\$301.0	4.2%	41.7%	40.3%	0.0%	0.0%	0.5%	13.2%
Municipal	\$2,206.0	\$299.5	3.5%	44.8%	36.1%	0.0%	0.0%	2.2%	13.3%
Ind. School Dist.	\$3,056.2	\$415.0	0.2%	31.8%	62.3%	0.0%	0.0%	0.0%	5.7%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FU		
						Health		Sewer-	
	Total (millions)	Per Ca <u>pi</u> ta	Educa- tion	High- ways	Public Welfar		Police & Fire	age & Sanit.	All Other
New Jersey		-							
State & Local	\$13,886.5	\$1,885.5	35.8%	5.7%	12.4%	6.8%	5.8%	4.6%	28.9%
State	\$4,866.9	\$660.8	20.5%	7.6%	20.8%	13.3%	1.7%	0.3%	35.8%
Local	\$9,019.6	\$1,224.7	44.0%	4.6%	7.9%	3.3%	8.1%	6.9%	25.2%
County	\$2,168.8	\$294.5	15.7%	5.4%	30.8%	9.3%	1.9%	0.1%	36.8%
Municipal	\$2,371.9	\$322.1	30.4%	5.3%	1.8%	3.5%	19.8%	6.6%	32.8%
		cal Genera From ALL S		tures	:	State-Loca itures	l Genera From OWN	•	
		· · · · · · · · · · · · · · · · · · ·	, our ceo		-	100108	T T OHL ONE	· bource	<u>-</u> _
	Total (millions)		age Finar State	nced by: Local		Total (millions		rcentag	e: cal
New Jersey	(222210.10)	1000101	<u>Drase</u>	2000	_	\max.	<u> </u>	<u> </u>	Car
Total General	\$13,886.5	16.7%	47.1%	36.2%	,	\$11,564.0	56.5	.9 43	. 5%
Education	\$4,966.2	7.1%	41.5%	51.5%		\$4,615.7			. 4%
Public Welfare	\$1,726.7	56.0%	34.1%	9.9%		\$759.1			. 5%
	•			29.6%					.0%
Health & Hospitals	\$945.0	4.4% 6.5%	66.0% 40.0%			\$903.8			
Highways	\$786.6	0.5%	40.04	53.5%	· 	\$735.2 	42+0	3/	. 2%
TAX BURDENS AND DE	ВТ						100	170 177	175 167
			1 0		- 1/02	Tax Capac			<u>'75 '67</u>
Direct Taxes as a			d State 7		8,1/03				
City Median Family	Income, 1980		Sales:	6% Too	.dV	Tax Effor	<u>t</u> 112	117 113	103 97
Dadamal Damas		rxempt	ions for:		dYes	D 0	- 04 -		-3
Federal Personal	10.00	.		Pr. Dru		Per Capit			
Income Tax	12.8%	~	tes (pack		24¢	Debt Outs	tanding,	1980-8	1
Social Security Tax			ne (gallor	1)	8¢				
Local Property Tax State-Local Person	al	Varia	ible Rate		No				As Percent of U.S.
Income Tax	1.8%		ve Prop.				<u> </u>	mount	Average
State-Local General	l	Insured	Mortgage	, 1981:	2.53%		_		
Sales Tax	0.8%					Long Term	. \$	1,709	111%
Total	26.1%	Effecti	ve State	Persona	ıl	Guarant		\$697	103%
Tax Burden as a Per			Tax Rates			Nonguar	anteed \$		116%
age of U.S. Media	n 110%		Family of			Short Ter		\$220	321%
Median Family Incom): 0.4% 5			Total		1,929	119%
,	,,,,,,,	,_0,00					,		

**Median Family Income \$28,960 \$10,000: 0.4% \$17,300: 1.5% Total \$1,929 119% \$25,000: 1.7% \$50,000: 2.1%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

		Per Capi	tt medic	. 90,0		Popul	ation:	1,302	,,900
GENERAL REVENUE, 19	80-81			PERC	ENTAGE DI	STRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal		Property		Income	Other	Charges
Non-Monday	(millions)	Capita	Aid	_Aid_	Taxes	Tax	Taxes	Taxes	& Misc.
New Mexico	** ***	40 05/ /	10 (#		. ner	10.0%	/ 10/	10 /9	22 75
State and Local	\$3,068.0	\$2,354.6	19.6%	n.a.	6.3%	18.0%	4.1%	18.4%	33.7%
State	\$2,476.9	\$1,901.0	18.8%	n.a.	0.4%	20.8%	5.0%	21.4%	33.6%
Local	\$1,230.1	\$944.1	11.0%	50.7%	14.9%	2.9%	0.0%	2.8%	17.6%
County	\$148.2	\$113.7	18.5%	14.9%	27.8%	2.0%	0.0%	8.4%	28.4%
Municipal	\$404.9	\$310.7	16.6%	27.8%	8.6%	8.1%	0.0%	5.5%	33.5%
Ind. School Dist.	\$665.7	\$510 .9	6.1%	72.9%	15.4%	0.0%	0.0%	0.0%	5.5%
DIRECT GENERAL EXPE	NDITURE, 1980			PERCE	NTAGE DIS	TRIBUTIO	N BY FUN	CTION	
	•					Heal th		Sewer-	•
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A1 1
	(millions)	Capita	tion	ways	Welfare		& Fire	Sanit.	Other
New Mexico	** ***						, , , ,		20 25
State & Local	\$2,467.2	\$1,893.5	42.0%	11.1%	7.9%	8.5%	4.6%	2.7%	23.2%
State	\$1,275.3	\$978.8	30.8%	16.9%	15.1%	12.6%	1.5%	0.0%	23.2%
Local	\$1,191.9	\$914.7	54.0%	5.0%	0.3%	4.1%	7.8%	5.7%	23.1%
County	\$120.9	\$92.8	0.0%	18.0%	2.4%	21.9%	13.5%	2.0%	42.2%
Municipal	\$406.6	\$312.0	0.0%	9.2%	0.3%	5.4%	18.9%	16.1%	50.1%
		From ALL S	Sources	<u></u>	_	itures	From OWN	Source	8
	Total		Sources age Fina	nced by:	_	itures Total		Source rcentag	
	Total (millions)	Percent	•	nced by:		-	Pe	rcentag	
New Mexico	(millions)	Percent Federal	age Fina State	Local	<u>.</u> -	Total (millions	Pe) Stat	ercentag :e Lo	ge: ocal
		Percent	age Fina	_	<u>.</u> -	Total	Pe Stat 78.0	ercentag e <u>L</u> c	ge:
Total General	(millions)	Percent Federal	age Fina State	Local	<u>-</u> ;	Total (millions	Pe 5) Stat 3 78.0	ercentag e <u>L</u> c	ge: ocal
<u>New Mexico</u> Total General Education Public Welfare	(millions) \$2,467.2	Percent Federal 24.4%	age Finan State 59.0%	Local 16.6%	<u>-</u> -	Total (millions	Pe 5) Stat 78.0 5 85.5	ercentag <u>e Lo</u> 0% 22 5% 14	ge: ocal 2.0%
Total General Education Public Welfare	\$2,467.2 \$1,036.2 \$196.1	Percent Federal 24.4% 18.1% 69.7%	59.0% 70.0% 28.2%	16.62 11.92 2.13	<u> </u>	Total (millions \$1,866.3 \$848.5 \$59.4	Pe 3) Stat 3 78.0 6 85.5 93.2	ercentag e <u>Lo</u> 0% 2: 5% 14	ge: ocal 2.0%
fotal General Education Public Welfare Health & Hospitals	(millions) \$2,467.2 \$1,036.2	Percent Federal 24.4% 18.1%	59.0%	Local 16.6% 11.9%	<u> </u>	Total (millions \$1,866.3 \$848.5	Pe 3) Stat 3 78.0 6 85.5 93.2 6 69.9	ercentag 1e La 17 22 14 27 (9) 17 30	ge: ocal 2.0% 4.5%
Total General Education Public Welfare Health & Hospitals Highways	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0	Percent Federal 24.4% 18.1% 69.7% 10.9%	59.0% 70.0% 28.2% 62.3%	16.6% 11.9% 2.1% 26.9%	<u> </u>	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3	Pe Stat 78.0 85.5 93.2 9 77.5	27 (27 (27 (27 (27 (27 (27 (27 (27 (27 (ge: ocal 2.0% 4.5% 6.8% 0.1% 2.5%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0	Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3%	59.0% 70.0% 28.2% 62.3% 54.0%	Local 16.68 11.98 2.18 26.98 15.78		Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5	Pe Stat 78.0 85.5 93.2 8 69.5 77.5	ercentag 2	ge: ocal 2.0% 4.5% 6.8% 0.1% 2.5%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT	Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte	59.0% 70.0% 28.2% 62.3% 54.0%	Local 16.6% 11.9% 2.1% 26.9% 15.7%		Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe 3) Stat 3 78.0 6 85.5 9 93.2 6 93.2 6 93.2 77.5 180 107	2% 2% 30 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2%	ge: ocal 2.0% 4.5% 6.8% 0.1% 2.5% 7 '75 '67 94 '94
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General	59.0% 70.0% 28.2% 62.3% 54.0%	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% +	es,1/83 local	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5	Pe 3) Stat 3 78.0 6 85.5 9 93.2 6 93.2 6 93.2 77.5 180 107	ercentag 2	ge: ocal 2.0% 4.5% 6.8% 0.1% 2.5% 7 '75 '67 94 '94
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General	59.0% 70.0% 28.2% 62.3% 54.0%	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + : Foo	es,1/83 local od-No	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5	Pe Stat 78.0 85.5 93.2 8 69.5 77.5 180 107 107 107 107 107 107 107 107 107 10	2% 2% 30 2% 30 2% 2% 2% 30 2% 30 2% 30 2% 30 2% 30 30 30 30 30 30 30 30 30 30 30 30 30	ge: ocal 2.0% 4.5% 6.8% 0.1% 2.5% 7
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980	Percent Percent 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt	59.0% 70.0% 28.2% 62.3% 54.0%	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + For	es,1/83 1 ocal od—No	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 78.0 8 78.0 9 93.2 9 97.5 180 107 83 ta State	22% 62% 30% 30% 30% 30% 30% 30% 30% 30% 30% 30	ge: ocal 2.0% 4.5% 5.8% 5.1% 2.5% 7 175 167 94 94 6 88 92 cal
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt	59.0% 70.0% 28.2% 62.3% 54.0% ed State Sales: tions for	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + For Pr. Drek)	es,1/83 local odd-No ugs-No 12¢	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5	Pe State 78.0 8 78.0 9 93.2 9 97.5 180 107 83 ta State	22% 62% 30% 30% 30% 30% 30% 30% 30% 30% 30% 30	ge: ocal 2.0% 4.5% 5.8% 5.1% 2.5% 7 175 167 94 94 6 88 92 cal
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980	Percent Percent 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pache (gallo	Local 16.62 11.92 2.12 26.92 15.72 Tax Rate 3.5% + For Pr. Drek k) n)	es,1/83 1 ocal od-No ugs-No 12¢	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 78.0 8 78.0 9 93.2 9 97.5 180 107 83 ta State	22% 62% 30% 30% 30% 30% 30% 30% 30% 30% 30% 30	7 175 167 94 94 92 05 18 18 18 1
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980	Percent Percent 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin	59.0% 70.0% 28.2% 62.3% 54.0% ed State Sales: tions for	Local 16.62 11.92 2.12 26.92 15.72 Tax Rate 3.5% + For Pr. Drek k) n)	es,1/83 local odd-No ugs-No 12¢	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 78.0 8 78.0 9 93.2 9 97.5 180 107 83 ta State	22% 62% 30% 30% 30% 30% 30% 30% 30% 30% 30% 30	7 175 167 94 94 92 05 18 18 18 1
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal	\$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5%	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pac ne (gallo able Rate	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + Fore Pr. Drek k)	es,1/83 local od-No ugs-No 12¢ ll¢ Yes	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 8 78.0 8 93.2 8 93.2 8 9 77.5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	22 22 22 22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25	7 175 167 94 94 94 6 88 92 cal 81
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	\$2,467.2 \$1,036.2 \$1,036.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al	Percent Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pac ne (gallo able Rate ive Prop.	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + : Foc Pr. Dro k) n)	es,1/83 local od—No igs=No l2¢ l1¢ Yes te, FHA	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 8 78.0 8 93.2 8 93.2 8 9 77.5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	22% 62% 30% 30% 30% 30% 30% 30% 30% 30% 30% 30	7 175 167 94 94 94 6 88 92 cal 81
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal	\$2,467.2 \$1,036.2 \$1,036.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al	Percent Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pac ne (gallo able Rate	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + : Foc Pr. Dro k) n)	es,1/83 local od—No igs=No l2¢ l1¢ Yes te, FHA	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 78.0 85.5 93.2 9 77.5 180 107 107 107 107 108 108 108 108 108 108 108 108 108 108	rcentag 2 22 5% 14 2% 6 5% 30 5% 2: 179 17: 105 100 84 76 and Logardan	7 175 67 94 94 6 88 92 cal 81 As Percer of U.S. Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	\$2,467.2 \$1,036.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al 0.7%	Percent Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pac ne (gallo able Rate ive Prop.	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + : Foc Pr. Dro k) n)	es, 1/83 local od-No igs-No lit Yes te, FHA : 1.14%	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9	Pe State 8 78.0 85.5 93.2 869.5 77.5 83 69.5 8	22 22 22 22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25	7 175 167 94 94 94 6 88 92 cal 81 As Percer of U.S.
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax	### (#################################	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia Effect: Insured	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pac ne (gallo able Rate ive Prop. d Mortgag	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + Fore Pr. Drek k) n) Tax Rate	es,1/83 1ocal do—No igs=No 12¢ 11¢ Yes te, FHA	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9 Tax Capac Tax Effor	Pe State	rcentage	38: 0cal 2.0% 4.5% 6.8% 0.1% 2.5% 7 175 67 94 94 6 88 92 cal 81 As Percei of U.S Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax Total	\$2,467.2 \$1,036.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al 0.7% 1 1.4% 22.7%	Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia Effect: Insurec	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State Sales: tions for ttes (pac ne (gallo able Rate ive Prop. d Mortgag ive State	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + : Foo Pr. Dre k) n) Tax Rate	es,1/83 local od-No igs-No ll¢ ll¢ Yes, FHA : l.14%	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5 Tax Capac Tax Effor Per Capit Debt Outs	Pe State	22 22 22 22 22 22 22 22 22 22 22 22 22	7 175 67 94 94 6 88 92 cal 81 As Percei of U.S Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax Total Tax Burden as a Per	(millions) \$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al 0.7% 1 1.4% 722.7%	Percent Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia Effect: Insured	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pache (gallo able Rate ive Prop. d Mortgag ive State Tax Rate	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% +: For Pr. Drek k) n) Tax Rate e, 1981	es,1/83 local od-No ngs-No l2¢ l1¢ Yes te, FHA l.14%	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5 Tax Capac Tax Effor Per Capit Debt Outs Long Terr Guarant Nongua	78.0 State State State State State State Standing State State Standing State State Standing State Standing State	rcentage	2.0% 4.5% 5.8% 5.8% 5.1% 2.5% 7. 175 167 94 94 6 88 92 cal 81 As Percei of U.S Averagi 133% 38% 206%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Persona Income Tax State-Local General Sales Tax Total Tax Burden as a Perage of U.S. Median	(millions) \$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al 0.7% 1 1.4% 722.7% rcent- n 95%	Percent Percent Pederal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia Effect: Insured Level,	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pache (gallo able Rate ive Prop. d Mortgag ive State Tax Rate Family o	Local 16.6% 11.9% 2.1% 26.9% 15.7% Tax Rate 3.5% + Foc Pr. Dre k) n) Tax Rate 4, 1981	28, 1/83 1 ocal 1 od—No 1 gs—No 1 1 t Yes 1 1 t Yes 2 te, FHA 1 1 1 1 4 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.9 Fax Capac Tax Effor Per Capi Debt Outs Long Terr Guarant Nongual Short Ter	78.0 State	27 27 27 27 27 27 27 27 27 27 27 27 27 2	38: ocal 2.0% 4.5% 5.8% 5.8% 5.1% 2.5% 7
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEI Direct Taxes as a l City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax State-Local General Sales Tax Total Tax Burden as a Per	(millions) \$2,467.2 \$1,036.2 \$196.1 \$209.1 \$274.0 BT Percentage of Income, 1980 12.3% x 5.8% 2.5% al 0.7% 1 1.4% 722.7% rcent- n 95%	Percent Percent Federal 24.4% 18.1% 69.7% 10.9% 30.3% Selecte General Exempt Cigaret Gasolin Varia Effect: Insuret Level, \$10,000	sage Finan State 59.0% 70.0% 28.2% 62.3% 54.0% ed State I Sales: tions for ttes (pache (gallo able Rate ive Prop. d Mortgag ive State Tax Rate	Local 16.62 11.92 2.12 26.92 15.72 Tax Rate 3.5% + For Pr. Drek) n) Tax Rate e, 1981 Person s, by Ti f 4, 198 \$17,500	25,1/83 10cal 10cal 0d—No 12¢ 11¢ Yes 11¢ Yes 1.14% al ncome 30: :-0.4%	Total (millions \$1,866.3 \$848.5 \$59.4 \$186.3 \$190.5 Tax Capac Tax Effor Per Capit Debt Outs Long Terr Guarant Nongua	78.0 State	rcentage	2.0% 4.5% 5.8% 5.8% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 3.6 88 92 cal 81 As Percer of U.S. Average 133% 38% 206%

New York		Per Cap	ita Income	e: \$11,	440	Popul	ation:	17,558	,040
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI	ON BY SO	URCE	
	To be all	Dow.	Endamal	Ctata	Property	General y Sales	Income	Other	Charges
	Total	Per	Federal A1d	Aid	Taxes	•	Taxes	Taxes	å Misc.
New York	(millions)	Capita	AIU	Alu	laxes		Idves	Taves	d Misc.
State and Local	\$43,944.0	\$2,502.8	19.3%	n.a.	21.1%	12.3%	23.1%	8.6%	15.5%
	•	\$1,340.6	28.3%	n.a.	0.0%	12.6%	34.6%	12.0%	12.5%
State	\$23,539.0 \$32,450.7	\$1,848.2	5.6%	34.5%	28.6%	7.5%	6.2%	3.0%	14.5%
Local	•	\$340.2	5.6%	40.8%	20.3%	17.9%	0.0%	0.7%	14.7%
County	\$5,973.5	,			22.5%		11.1%	4.5%	16.0%
Municipal	\$18,314.3	\$1,043.1	7.4%	31.0%	49.3%	0.0%	0.0%	0.9%	5.0%
Ind. School Dist.	\$6,409.2	\$365.0	0.3%	44.5%	49.3%	0.0%	0.0%	0.5%	J. 0%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO Health	N BY FUN	CTION Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare		& Fire	Sanit.	
New York	(22220110)	Supre			c.r.ar	PICULE		201126	<u> </u>
State & Local	\$42,467.6	\$2,418.7	29.9%	6.1%	16.3%	9.4%	5.5%	3.7%	29.1%
State	\$12,221.5	\$696.1	19.1%	9.9%	15.4%	16.4%	1.1%	0.2%	37.9%
Local	\$30,246.1	\$1,722.6	34.3%	4.6%	16.6%	6.6%	7.2%	5.1%	25.6%
County	\$5,670.8	\$323.0	6.6%	5.6%	36.9%	10.0%	7.1%	7.8%	26.1%
Municipal	\$16,178.3	\$921.4	24.1%	3.7%	18.2%	8.7%	9.8%	5.2%	30.2%
	410,1700	4 5 2 1 4 4		31170	1012%			302.0	
STATE-LOCAL GENERA	L EXPENDITURE:	FEDERAL,	STATE AN	ND LOCAL	SHARE (OF FINANCE	s, 1980-	·81	
	State-Lo	cal Genera	al Expendi	ltures	:	State-Loca	l Genera	l Expen	d-
		From ALL S	•		_		From OWN		
	Total	Percent	age Finar	nced by:		Total	Pe	rcentag	e:
	(millions)		State	Local		(millions) Stat	e Lo	cal
New York	<u></u>				-				
Total General	\$42,467.6	20.0%	37.1%	42.9%		\$33,969.7	46.4	% 53	.6%
Education	\$12,708.2	10.1%	47.1%	42.7%		\$11,421.0			.6%
Public Welfare	\$6,916.8	53.1%	23.4%	23.5%		\$3,243.9			.0%
Health & Hospitals		5.2%	51.8%	43.0%		\$3,787.0			. 4%
Highways	\$2,602.4	19.6%	32.4%	48.0%		\$2,093.2			.7%
	V2,002.4		J2.47%	40.0%	·	32,033.2			• / /6
TAX BURDENS AND DE	вт								
							<u>'80</u>		<u> 175 </u>
Direct Taxes as a	Percentage of	Selecte	ed State T	Tax Rate	s,1/83	Tax Capac	1ty 90	87 91	96 108
City Median Family	Income, 1980	General	Sales: 4	4% + 1 oc	al	Tax Effor	t 167	172 169	160 138
···		Exempt	ions for:	Foo	dYes				
Federal Personal		_		Pr. Dru	gs-Yes	Per Capit			
Income Tax	12.2%	Cigaret	ttes (pack	c)	15¢	Debt Outs			
Social Security Ta	x 5.9%	Gasolin	ne (gallor	1)	8¢	-			_
Local Property Tax			able Rate		No				As Percent
State-Local Person	al								of U.S.
Income Tax	6.1%	Effecti	lve Prop.	Tax Rat	e, FHA		A	mount	Average
State-Local General			Mortgage				_		
Sales Tax	1.9%					Long Term	9	2,528	164%
Total	29.9%	Effect	lve State	Persons	ı	Guarant		1,005	149%
Tax Burden as a Pe			Tax Rate				anteed \$		175%
age of U.S. Media			Family of			Short Ter		\$158	231%
Median Family Inco			0: 1.3%			Total		2,687	167%
			0. 4 29 C		7.0%		`	_,00,	20,70

U.S. Advisory Commission on Intergovernmental Relations

North Carolina		Per Capi	ta Incom	e: \$8,0	679	Popul	lation:	5,881	,812
GENERAL REVENUE, 1	980-81			PER	CENT <u>AGE</u>	DISTRIBUT	ION BY SO	OURCE	
Nomble Consider	Total (millions)	Per Capita	Federal A1d	State Aid	Propert Taxes	•	Income Taxes	Other Taxes	Charges & Misc.
North Carolina State and Local	\$8,372.8	\$1,423.5	24.4%	n.a.	13.3	11.3%	10.0%	12.0	10.08
State	\$5,791.8	\$984.7	27.4%	n.a.	0.9		18.9% 27.3%	13.0%	19.0% 13.4%
Local	\$4,647.7	\$790.2	9.9%	42.2%	22.97		0.0%	0.7%	19.9%
County	\$3,470.1	\$590.0	6.1%	52.2%	21.77		0.0%	0.5%	13.5%
Municipal	\$1,037.5	\$176.4	19.0%	13.9%	29.92		0.0%	1.5%	35.7%
Ind. School Dist.				not ap	plicabl	e			
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE I	ISTRIBUTIO	N BY FUN	CTION	
		_				Heal th	"	Sewer-	
	Total	Per	Educa-	High-	Public		Police	age &	Al 1
North Carolina	(millions)	Capita	tion	ways	Welfar	e pitals	& Fire	Sanit.	<u>Other</u>
State & Local	\$8,357.8	\$1,421.0	43.1%	7.7%	10.14	0.7*	/ Je	0	00 00
State	\$3,654.1	\$621.2	29.3%	14.5%	10.1%		4.7%	2.5%	22.2%
Local	\$4,703.7	\$799.7	53.8%	2.3%	3.4%		2.1% 6.7%	0.0% 4.5%	23.9%
County	\$3,477.0	\$591.1	72.7%	0.0%	4.5%		2.6%	1.0%	20.9% 12.0%
Municipal	\$963.2	\$163.8	0.0%	11.3%	0.1%		23.2%	17.8%	45.4%
STATE-LOCAL GENERA	State-Lo	cal Genera From ALL S	l Expendi			OF FINANCE State-Loca itures		l Expend	d- -
	Total	Percent	age Finan	and but		Total	n-		
	(millions)	Federal	State	Local		Total (millions		rcentage	_
North Carolina	<u> </u>		beace	Docar	•	(militons) State	e Loc	:81
Total General	\$8,357.8	24.5%	51.6%	24.0%		\$6,311.9	68.3	% 31.	.7%
Education	\$3,600.1	14.4%	61.2%	24.4%		\$3,082.6			5%
Public Welfare	\$847.3	71.9%	13.0%	15.1%		\$237.9			9%
Health & Hospitals	\$812.4	8.9%	49.2%	41.9%		\$740.0	54.0	% 46.	0%
Highways	\$639.9	32.7%	55.5%	11.8%		\$430.7	82.5	% 17.	. 5%
TAX BURDENS AND DEP Direct Taxes as a I City Median Family	Percentage of	General	d State T Sales: 3 lons for:	% + loc		Tax Capac Tax Effor	ity 80	*79 *77 82 *83 92 88	175 167 84 78 87 94
Federal Personal				Pr. Drug		Per Capita	State a	and Loca	<u>1</u>
Income Tax	10.3%	_	tes (pack		2¢	Debt Outst	anding,	1980-81	<u> </u>
Social Security Tax Local Property Tax	6.1% 1.8%		gallon)]	L2¢				_
State-Local Persons		variat	ole Rate		No			A	s Percent
Income Tax	3.5%	Rffeeti	a Dron '	Fay Date	_ FUA				of U.S.
State-Local General			e Prop. ' Mortgage				AI	nount	Average
Sales Tax	1.2%	THOULEU	cgage	1 701	1.0/4	Iona Town		e705	C 1 W
Total	$\frac{1\cdot2}{22\cdot9}$	Effectiv	re State 1	Perganal	l	Long Term Guarante	and	\$795 \$428	51%
Tax Burden as a Per			ax Rates			Nonguara		\$428 \$367	63% 42%
age of U.S. Median	96%	Level . F	amily of	4, 1980);	Short Term		\$54	79%
Median Family Incom		\$10,000:		7,500:	-	Total	-	\$849	73% 52%
To account of a the de-		\$25,000:		50,000:					

lorth Dakota		Per Capi	ta Income	: \$10,	323	ropus	ation:	952	,716
GENERAL REVENUE, 19	80-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	DURCE	
	Total	Рег	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	A1d	Taxes	Tax	Taxes	Taxes	& Misc.
North Dakota	(222220)	<u> </u>							
State and Local	\$1,456.9	\$2,232.0	19.9%	n.a.	13.0%	8.9%	7.1%	15.2%	36.0%
State	\$1,080.1	\$1,654.8	22.5%	n.a.	0.2%	12.0%	9.6%	19.9%	35.7%
ocal	\$626.2	\$959.4	7.3%	37.0%	29.7%	0.0%	0.0%	1.0%	24.9%
	\$148.5	\$227.5	7.2%	29.6%	37.1%	0.0%	0.0%	1.2%	24.9%
County	•	\$237.3	15.1%	16.1%	14.4%	0.0%	0.0%	2.9%	51.4%
funicipal	\$154.9				29.4%	0.0%	0.0%	0.0%	19.2%
Ind. School Dist.	\$322.8	\$494.6	2.1%	49.4%	29.4%	0.0%	0.0%	0.0%	
DIRECT GENERAL EXPE	NDITURE 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN	CTION	
TRECT GENERAL EXIL	MDITURE, 1700	01				Health		Sewe r-	•
	Total	Per	Educa-	High-	Public	& Hos-	Pol ice	age &	Al l
	(millions)	Capita	tion	ways	Welfare		& Fire	Sanit.	Other
North Dakota	(<u>/-</u>		<u> </u>			
State & Local	\$1,270.6	\$1,946.6	37.7%	14.1%	9.0%	4.4%	2.8%	2.5%	29.6%
	\$693.7	\$1,062.7	26.8%	15.8%	14.6%	7.4%	0.7%	0.0%	34.6%
State		\$883.9	50.7%	12.0%	2.3%	0.8%	5.3%	5.4%	23.4%
Local	\$577.0		1.9%	35.2%	12.1%	2.6%	6.6%	0.0%	41.6%
County Municipal	\$108.7 \$152.4	\$166.5 \$233.5	0.0%	17.9%	0.0%	1.2%	14.2%	20.5%	46.1%
TATE-LOCAL GENERAL	PYDENNITHIDE	FPINFDAT	STATE AN	ID LOCAL	SHARE O	F FINANCE	S. 1980-	-81	
SIATE-LOCAL GENERAL						tate-Loca			.d
•	State-10	From ALL			-		From OW		
	Total		age Finar			Total		ercentag	
	(millions)	Federal	State	Local	<u>.</u> .	(millions	Stat	te Lo	cal
North Dakota									
Total General	\$1,270.6	22.8%	53.7%	23.6%	í	\$981.4			5%
Education	\$478.6	12.1%	61.5%	26.3%		\$420.5			0.0%
Public Welfare	\$114.8	59.0%	30.5%	10.4%	;	\$47.0	74.5	5% 25	5.5%
Health & Hospitals	\$55.7	18.3%	76.7%	5.0%		\$45.5	93.8	3% 6	5.2%
Highways	\$179.0	35.0%	38.5%	26.5%		\$116.4	59.3	3% 40	7%
TAX BURDENS AND DEB	· · · · · · · · · · · · · · · · · ·								
									175 167
Direct Taxes as a P			ed State		es,1/83	Tax Capac			100 92
City Median Family	Income, 1980		L Sales:	3%		Tax Effor	<u>rt</u> · 79	77 88	B 92 97
		Exemp	tions for		odYes				
Federal Personal				Pr. Dru	igs-Yes	Per Capit			
Income Tax	11.9%	Cigare	ttes (pacl	k)	12¢	Debt Outs	standing	, 19 80-8	31
Social Security Tax		Gasoli:	ne (gallo	n)	8¢				_
Local Property Tax	2.0%		able Rate		No				As Percer
State-Local Persona			- · 						of U.S.
Income Tax	1.5%	Effect	ive Prop.	Tax Rat	e. FHA			Amount	Average
State-Local General			d Mortgag						
Sales Tax	0.6%		v 548	-,	VI/0	Long Terr	n :	\$1,239	80%
Sales Tax Total	22.1%	#ffac+	ive State	Person	1	Guarant		\$294	43%
							ranteed	\$944	108%
Tax Burden as a Per			Tax Rate			_			
OTO AT H. S. Modian	ı 93%		Family o 0: 0.5%			Short Te		\$13 \$1,252	19% 77%
age of U.S. Median Median Family Incom	se \$26,000					Total			

		rer capi	ta Income	e: \$10,	3/1	Popul	ation:	10,79	7,620
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI General	ON BY SO	DURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	•	Taxes	Taxes	& Misc.
Ohio							AGACO	Idves	G MIRC.
State and Local	\$16,461.4	\$1,524.5	21.2%	n.a.	19.3%	10.09	15 19	10 0	21 (#
State	_	-				10.9%	15.1%	12.0%	21.6%
Local	\$9,296.8	\$861.0	26.6%	n.a.	1.6%	17.6%	17.5%	19.7%	17.1%
	\$10,859.9	\$1,005.8	9.4%	33.1%	27.8%	1.5%	7.9%	1.3%	19.0%
County	\$2,524.9	\$233.8	8.2%	35.9%	18.5%	4.3%	0.0%	2.3%	30.9%
Municipal	\$2,916.7	\$270.1	16.8%	9.7%	10.8%	0.0%	29.4%	2.3%	31.0%
Ind. School Dist.	\$4,769.6	\$441.7	0.8%	48.7%	42.6%	0.0%	0.0%	0.0%	7.8%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUN		
	,					Health		Sewer-	-
	Total	Per	Educa-	High-	Public	& Hos-	Police		Al 1
	(millions)							age &	
Ohio	Variations)	Capita	tion	ways	Wel fare	e pitals	& Fire	Sanit	Other
	616 071 5	A. 53. 6	07				_		
itate & Local	\$16,971.5	\$1,571.8	37.6%	7.1%	13.7%	10.1%	5.3%	5.4%	20.8%
State	\$6,342.4	\$587.4	26.3%	9.2%	27.6%	15.8%	0.8%	2.6%	17.7%
Local	\$10,629.1	\$984.4	44.4%	5.8%	5.5%	6.7%	7.9%	7.0%	22.6%
County	\$2,424.9	\$224.6	2.2%	9.1%	23.9%	23.3%	4.0%	5.7%	31.8%
funicipal	\$2,788.0	\$258.2	0.0%	11.4%	0.1%	4.2%	24.7%	17.3%	42.3%
		cal Genera From ALL S		tures	:	State-Loca itures	1 Genera From OWN		
					_				
	Total		age Finar	-		Total		rcentag	
054.5	(millions)	Federal	State	Local	-	(millions	<u>)</u> Stat	<u>:е</u> <u>іс</u>	cal
Ohio Ohio									
otal General	\$16,971.5	20.5%	43.1%	36.3%		\$13,485.4	54.3	X 45	5.7%
ducation	\$6,387.1	8.7%	54.9%	36.4%		\$5,829.0	60.1	% 39	9.9%
ublic Welfare	\$2,331.1	48.2%	42.2%	9.6%		\$1,206.4			3.5%
Health & Hospitals	\$1,720.6	7.6%	57.4%	35.0%		\$1,589.5			.9%
Lighways	\$1,204.5	24.0%	48.4%	27.6%		-			
	——————————————————————————————————————	27.0%	70.4%	27.0%	·	\$915.6	63.7	4 30	3%
AX BURDENS AND DE	ВТ		•				_		
						_	<u>'80</u>		<u> 175 167</u>
irect Taxes as a			d State 1			Tax Capac			103 100
ity Median Family	Income, 1980		Sales: 5		al	Tax Effor	t 87	86 78	80 82
_		Exempt	ions for:	Foo	dYes				
ederal Personal				Pr. Dru	gs-Yes	Per Capit	a State	and Loc	al .
Income Tax	12.4%	Cigaret	tes (pack		144	Debt Outs			
ocial Security Tax	x 5.7%	Gasol fn	e (gallor	·) 11	.74				-
ocal Property Tax			ble Rate		Yes				A. D
tate-Local Person	a).	Agria	ME MALE		ies				As Percer
Income Tax	3.1%	<u>Effecti</u>	ve Prop.	Tax Rat	e, FHA		A	mount	Averag
tate-Local General	l	Insured	Mortgage	, 1981:	1.07%				
Sales Tax	1.0%				-	Long Term		\$917	59%
	24.2%	Effecti	ve State	Persons	1	Guarant		\$472	70%
otal			Tax Rates			Nonguar		•	
	FCAD+-		TOY VELES	, by in	COME	nonguar	anreed	\$444	51%
Cotal Cax Burden as a Per		Theome	12 41 4	1.00	<u> </u>	OL		A1	1000
	n 102%	Level,	Family of : 0.5% \$	4, 198		Short Ter	_	\$126	1837 647

Oklahoma		Per Capi	Ca Theome	2: \$10,	,210	Popul	ation:	3,023	,207
GENERAL REVENUE, 19	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Okl ahoma	<u> </u>								
State and Local	\$5,339.2	\$1,764.9	19.5%	n.a.	9.2%	12.4%	11.7%	23.9%	23.3%
State	\$3,737.0	\$1,235.2	21.8%	n.a.	0.0%	10.2%	16.7%	32.8%	18.5%
ocal	\$2,555.9	\$844.9	8.87	36.3%	19.3%	11.0%	0.07	1.97	22.7%
	\$347.7	\$114.9	5.4%	34.9%	27.8%	0.0%	0.0%	0.3%	31.6%
County	,	•			5.4%	30.3%	0.0%	4.5%	39.8%
Municipal Ind. School Dist.	\$929.9 \$1,269.8	\$307.4 \$419.7	16.9% 2.0%	3.1% 61.2%	27.2%	0.0%	0.0%	0.4%	9.2%
					·		· · · · · · · · · · · · · · · · · · ·		
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO Health	N BY FUN	Sewer-	
	Total	Per	Educa-	High-	Publ ic	& Hos-	Pol ice	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	_	& Fire	Sanit.	
Okl ahoma	64 700 1	01 F02 *	10.00	10.00	12 0	Q 4 W	j, L.W	2 E W	20.3%
State & Local	\$4,789.4	\$1,583.1	40.3%	10.9%	13.0%	8.6%	4.4%	2.5%	
State	\$2,373.1	\$784.4	30.2%	13.2%	26.1%	9.7%	1.6%	0.0%	19.1%
Local	\$2,416.3	\$798.7	50.1%	8.6%	0.2%	7.5%	7 - 2%	5.0%	21.4%
County	\$299. 5	\$99.0	0.6%	38.6%	1.3%	23.3%	5.2%	0.1%	31.0%
funicipal	\$837.6	\$276.9	0.0%	10.9%	0.1%	12.9%	18.9%	14.4%	42.8%
	State-Lo	cal Genera From ALL S		ltures	S:	tate-Loca itures	From OWN	-	
	State-Lo	From ALL S			_		From OWN	-	<u>s</u>
Okl shoms	Total	From ALL S	ources		_	itures	From OWN	Source rcentag	<u>s</u>
Oklahoma Toral General	Total (millions)	Percent Federal	age Finar State	nced by: Local		itures Total (millions	From OWN Pe	Source ercentag	e:
Total General	Total (millions) \$4,789.4	Percent Federal	age Finar State 51.8%	nced by: Local		Itures Total (millions \$3,749.9	Prom OWN Pe	Source rcentag e Lo	e: cal
Total General Education	Total (millions) \$4,789.4 \$1,928.6	Percent Federal 21.7% 10.4%	age Finar State 51.8% 68.4%	1.00 by: 26.5%		Total (millions \$3,749.9 \$1,728.1	From OWN Pe Stat 66.1 76.3	Source ercentag e Lo 2 33 2 23	e: cal
Total General Education Public Welfare	Total (millions) \$4,789.4 \$1,928.6 \$624.3	Percent Federal 21.7% 10.4% 61.5%	Sources age Finar State 51.8% 68.4% 37.6%	26.5% 21.2%		Total (millions \$3,749.9 \$1,728.1 \$240.5	Pe (1) Stat (2) 66.1 76.3 97.6	Source ercentag e Lo 22 33 22 23 52 2	e: cal .9%
Total General Education Public Welfare Health & Hospitals	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6	Percent Federal 21.7% 10.4% 61.5% 7.8%	51.8% 68.4% 37.6% 48.6%	26.5% 21.2% 0.9%		Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5	Pe Stat 9 66.1 76.3 97.6 52.8	Source S	e: cal .9% .7% .4%
Total General Education Public Welfare Health & Hospitals	Total (millions) \$4,789.4 \$1,928.6 \$624.3	Percent Federal 21.7% 10.4% 61.5%	Sources age Finar State 51.8% 68.4% 37.6%	26.5% 21.2%		Total (millions \$3,749.9 \$1,728.1 \$240.5	Pe Stat 9 66.1 76.3 97.6 52.8	Source S	e: cal .9%
Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3	Percent Federal 21.7% 10.4% 61.5% 7.8%	51.8% 68.4% 37.6% 48.6%	26.5% 21.2% 0.9%		Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5	From OWN Pe 3) Stat 66.1 76.3 97.6 52.8 78.0		e: cal .9% .7% .4% .2%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3	Percent Percent Pederal 21.7% 10.4% 61.5% 7.8% 18.2%	State 51.8% 68.4% 37.6% 48.6% 63.8%	26.5% 26.5% 21.2% 0.9% 43.6% 18.0%		Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe 3) Stat 76.3 97.6 52.8 78.0		e: cal 9% 7% 4% 2% 0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of	Percent Percent Percent 1	State 51.8% 68.4% 37.6% 48.6% 63.8%	26.5% 21.2% 0.9% 43.6% 18.0%	28,1/83	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	Pe		e: cal .7% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of	Percent Percent Percent 10.47 10.47 61.57 7.87 18.27 Selecte General	State 51.8% 68.4% 37.6% 48.6% 63.8%	26.5% 21.2% 0.9% 43.6% 18.0%	es,1/83	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	Pe		e: cal .7% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of	Percent Percent Percent 10.47 10.47 61.57 7.87 18.27 Selecte General	State 51.8% 68.4% 37.6% 48.6% 63.8%	26.5% 21.2% 0.9% 43.6% 18.0%	es,1/83	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	Pe State 9 66.1 76.3 97.6 52.8 78.0 117 72	7 Source 12 33 12 23 13 27 14 77 17 17 77 17 70	e: cal .7% .4% .2% .0% - \frac{'75}{103} \frac{'67}{102} .70 80
Total General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980	Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt	State 51.8% 68.4% 37.6% 48.6% 63.8% Sales:	26.5% 21.2% 0.92 43.6% 18.0%	es,1/83 eal odNo	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State		e: cal .9% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980	Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt	State 51.8% 68.4% 37.6% 48.6% 63.8%	26.5% 21.2% 0.92 43.6% 18.0%	es,1/83 cal odNo gs-Yes 18¢	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State		e: cal .9% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980	Percent Percent 1 Percent 1 Percent 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret	State 51.8% 68.4% 37.6% 48.6% 63.8% Sales:	26.5% 21.2% 0.92 43.6% 18.0%	es,1/83 eal od-No	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State		e: cal 1.9% 1.7% 1.4% 1.2% 1.0
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta:	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1%	Percent Percent Percent 1 Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolin	State 51.8% 68.4% 37.6% 48.6% 63.8% ed State Sales: ions for:	26.5% 21.2% 0.92 43.6% 18.0%	es,1/83 cal odNo gs-Yes 18¢	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State		e: cal .9% .7% .2% .0% .75 '67 103 102 .70 80
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1%	Percent Percent Percent 1 Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolin	State 51.8% 68.4% 37.6% 48.6% 63.8% ed State Sales: cions for: tes (pacle (gallone)	26.5% 21.2% 0.92 43.6% 18.0%	es,1/83 es,1/8	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State		e: cal .9% .7% .4% .2% .0% .0% .75 '67 103 102 .70 80 .21 .43 .44 .45 .47 .47 .47 .47 .47 .47 .47 .47
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1%	From ALL S Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia	surces sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% ed State Sales: cions for tes (pacle (gallor ble Rate	26.5% 21.2% 20.9% 43.6% 18.0% Tax Rate 2% + 100 Fr. Druck) a) 6.	28,1/83 21 2d-No 185-Yes 184 186 No	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 12 State tanding,		e: cal .9% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Personal Income Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1% al 1.5%	From ALL S Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti	state 51.8% 68.4% 37.6% 48.6% 63.8% 64 State Sales: cions for: tes (packete) te (gallor) the Rate	26.5% 26.5% 21.2% 2.3.6% 18.0% Tax Rate 27 + 100 Pr. Druce () n) 6.	es,1/83 es,1/83 ed-No igs-Yes 186 No	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 12 State tanding,	7 Source Process of Source Pro	e: cal .7% .4% .2% .0% .75 '67 103 102 .70 80 al il
Total General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1% al 1.5%	From ALL S Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti	surces sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% ed State Sales: cions for tes (pacle (gallor ble Rate	26.5% 26.5% 21.2% 2.3.6% 18.0% Tax Rate 27 + 100 Pr. Druce () n) 6.	es,1/83 el d-No igs-Yes 186 No e, FHA 0.827	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5	From OWN Pe 3) Stat 66.1 76.3 97.6 52.8 78.0 117 72 12 State 14 State 15 State 16 State 17 State 18 State 18 State 18 State 18 State 18 State 18 State	7 Source ercentage 12 33 12 23 13 27 13 27 17 77 113 105 71 70 and Local 1980-8	e: cal .9% .7% .4% .2% .0%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax State-Local Person Income Tax State-Local General Sales Tax	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1% al 1.5% 1	Percent Percent Percent 10 Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti Insured	sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% ed State Sales; cions for: tes (pacine (gallor ob) e Rate twe Prop.	26.5% 21.2% 0.9% 43.6% 18.0% Tax Rate 27 + 100 Pr. Dru k) n) 6. Tax Rate e, 1981:	es,1/83 cal cd-No igs-Yes 184 No ce, FHA 0.82%	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5 Tax Capac Tax Effor Per Capit Debt Outs	From OWN Pe 3) Stat 66.1 76.3 97.6 52.8 78.0 117 72 12 a State tanding,	7 Source ercentage 12 33 12 23 13 27 13 105 71 70 and Local 1980-8	e: cal .9% .7% .4% .2% .0% -75 103 102 70 80 .81 As Percer of U.S. Average 81%
Total General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% 6.1% 1.1% al 1.5% 1 1.3% 21.3%	Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti Insured	sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% ad State Sales: cions for: tes (pache (gallor the (gallor the (yallor the (yal	Local 26.5% 21.2% 0.9% 43.6% 18.0% Fax Rate 27 + 100 Pr. Dru () n) 6. Tax Rate pr. 1981:	es, 1/83 cal cd-No igs-Yes 184 S84 No e, FHA 0.82%	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5 Tax Capac Tax Effor Per Capit Debt Outs	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State standing,	7 Source ercentage 12 33 13 23 13 23 13 27 13 105 17 70 17 17 70 18 1980-8 1,258 \$378	e: cal .9% .4% .2% .0% .2% .0% .75 167 102 .70 80 .al .4 Percer of U.S. Average
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% 6.1% 1.1% al 1.5% 1 1.3% rcent-	From ALL S Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti Insured Effecti Income	sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% 64 State Sales: ions for: tes (pache (gallor ble Rate We Prop. Mortgage live State Tax Rate	Local 26.5% 21.2% 0.92 43.6% 18.0% Tax Rate 27 + 100 Pr. Dru () n) 6. Tax Rate persons 8, by Ir	es,1/83 cal cd-No igs-Yes 184 No ce, FHA 0.82%	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant Nonguar	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 117 72 a State tanding,	7 Source ercentage 12 33 13 23 13 23 13 27 13 105 17 70 17 105 1980-8 1,258 \$378 \$879	e: cal .9% .4% .2% .0% .2% .0% .75 '67 103 102 .70 80 .a1 .1 .As Percer of U.S. Average 81% .56% 101%
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax State-Local Personal Income Tax State-Local General Sales Tax Total Tax Burden as a Perage of U.S. Median	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1% al 1.5% 1 1.3% rcent- n 89%	Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolir Varia Effecti Income Level,	sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% 64 State Sales: ions for: ites (paclate (gallor ble Rate we Prop. Mortgage ive State Tax Rate; Family of	Local 26.5% 21.2% 0.9% 43.6% 18.0% Tax Rate 2% + loc Pr. Dru () n) 6. Tax Rate p. 1981: Persons s, by Ir f 4, 198	es,1/83 cal -No gs-Yes 18¢ No -e, FHA 0.82% al acome	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant Nonguar Short Ter	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 11ty 72 a State tanding,	7 Source ercentage 12 33 12 23 12 27 17 17 17 17 17 17 17 17 17 17 18 1980-8 1980-8 17 17	e: cal .9% .7% .4% .2% .0% .75 '67 103 102 .70 80 .al .11 .As Percer of U.S. Average .81% .56% 101% _25%
Total General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Fotal Fax Burden as a Pe	Total (millions) \$4,789.4 \$1,928.6 \$624.3 \$411.6 \$520.3 BT Percentage of Income, 1980 11.3% x 6.1% 1.1% al 1.5% 1 1.3% rcent- n 89%	From ALL S Percent Federal 21.7% 10.4% 61.5% 7.8% 18.2% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured Level, \$10,000	sage Finar State 51.8% 68.4% 37.6% 48.6% 63.8% 64 State Sales: ions for: tes (pache (gallor ble Rate We Prop. Mortgage live State Tax Rate	Tax Rate 27 + 100 color for 1981: Persons 5, by Ir f 4, 198 (\$17,500:	28,1/83 24 30-No 184-S8 No 2, FHA 0.82% 31 11 11 11 10 10 10 10 10 10 10 10 10 10	Total (millions \$3,749.9 \$1,728.1 \$240.5 \$379.5 \$425.5 Tax Capac Tax Effor Per Capit Debt Outs Long Term Guarant Nonguar	From OWN Pe Stat 66.1 76.3 97.6 52.8 78.0 11ty 72 a State tanding,	7 Source ercentage 12 33 13 23 13 23 13 27 13 105 17 70 17 105 1980-8 1,258 \$378 \$879	e: cal .9% .4% .2% .0% .2% .0% .75 '67 103 102 .70 80 .a1 .1 .As Percer of U.S. Average 81% .56% 101%

U.S. Advisory Commission on Intergovernmental Relations

Oregon		Per Capi	ta Incom	e: \$9,9	991	Popul	ation:	2,63	3,148
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI	ON BY S	OURCE	
	Total	D	D-1 1	a. .	. .	General	-		•
	(millions)	Per	Federal		Propert	•	Income	Other	Charges
Oregon	(millions)	Capita	Aid	<u>Aid</u>	Taxes	Tax	Taxes	Taxes	& Misc.
State and Local	¢5 451 0	co 166 E	33 18		20.0*	0.05	20 54	10 10	06.08
	\$5,651.9	\$2,146.5	22.1%	n.a.	20.9%		20.5%	10.1%	26.3%
State	\$3,338.8	\$1,268.0	27.5%	n.a.	0.0%		34.8%	13.4%	24.3%
Local	\$3,229.9	\$1,226.6	10.3%	27.6%	36.6%		0.0%	3.8%	21.7%
County	\$647.2	\$245.8	24.2%	33.8%	17.6%		0.0%	3.2%	21.2%
Municipal	\$685.0	\$260.1	17.9%	8.6%	27.9%		0.0%	8.9%	36.7%
Ind. School Dist.	\$1,629.6	\$618.9	1.1%	37.7%	48.8%	0.0%	0.0%	0.0%	12.4%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUI	NCTION	
						Health		Sewe r-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	e pitals	& Fire	Sanit.	Other
Oregon									
State & Local	\$5,534.0	\$2,101.7	37.5%	9.0%	9.1%	5.8%	5.1%	2.6%	30.9%
State	\$2,293.7	\$871.1	20.6%	12.6%	20.8%	8.0%	1.5%	0.0%	36.5%
Local	\$3,240.3	\$1,230.6	49.5%	6.4%	0.9%		7.6%	4.5%	27.0%
County	\$592.2	\$224.9	0.0%	22.1%	4.8%		7.8%	3.4%	50.4%
Municipal	\$686-8	\$260.8	0.0%	11.0%	0.2%	2.1%	22.8%	16.0%	47.9%
		From ALL S			-		From OWN		
	Total (millions)		age Finar State	local		Total (millions		rcentag e Lo	e: cal
Oregon						•			
Total General	\$5,534.0	22.6%	40.7%	36.7%		\$4,282.4		5% 47	. 4%
Education	\$2,075.9	8.8%	44.9%	46.2%		\$1,892.5		3% 50	.7%
Public Welfare	\$505.9	64.7%	28.5%	6.8%		\$178.5		5% 19	. 4%
Health & Hospitals	\$318.6	9.9%	60.0%	30.1%		\$286.9			.4%
Hi ghways	\$496.4	32.4%	51.5%	16.1%		\$335.4	76.2	2% 23	- 8%
TAX BURDENS AND DE	вт					·			
									<u>'75 '67</u>
Direct Taxes as a			d State 1	Cax Rate	s, 1/83			105 104	$100 \ 106$
City Median Family	Income, 1980		Sales:	None		Tax Effor	<u>t</u> 93	94 93	97 101
		Exempt	ions for:		dn.a.				
Federal Personal						Per Capit			
Income Tax	12.4%					Debt Outs	tanding,	1980-8	1
Social Security Ta:			e (gallor	1)	8¢				
Local Property Tax	3.1%	Varia	ble Rate		No				As Percent
State-Local Person		_							of U.S.
Income Tax	4.2%		ve Prop.				<u>A</u>	mount	Average
State-Local General	L	Insured	Mortgage	, 1981:	1.56%				
Sales Tax						Long Term	\$	3,135	203%
Total	25.5%	Effecti	ve State	Persona	1	Guarant		2,599	386%
Tax Burden as a Per			Tax Rates			Nonguar		\$536	61%
age of U.S. Median			Family of			Short Ter		\$34	49%
Median Family Incom			: 2.3%			Total	_	3,170	197%
			: 4.0%				•		, ,•
To constain the di	winting of in	425,000							0 = -1 -

Pennsylvania		Per Capi	ita Income	e: \$10	373	Popul	ation:	11,863	,890
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI General	ON BY SO	URCE	
	Total (millions)	Per Capita	Federal Aid	State Aid	Propert: Taxes		Income Taxes	Other Taxes	Charges & Misc.
Pennsyl vania	010 716 0	61 661 0	21.0%	n.a.	16.0%	10.6%	19.2%	16.5%	16.9%
State and Local	\$19,716.9 \$12,002.7	\$1,661.9	25.5%	n.a.	0.8%	17.4%	22.6%	22.5%	11.2%
State Local	\$11,590.6	\$977.0	9,2%	32.8%	26.3%	0.0%	9.2%	4.7%	17.8%
County	\$1,512.3	\$127.5	10.2%	42.5%	30.3%	0.0%	0.0%	0.6%	16.4%
Municipal	\$2,645.7	\$223.0	14.6%	14.6%	18.5%		26.5%	5.2%	19.5%
Ind. School Dist.	\$5,605.1	\$472.5	1.7%	44.2%	34.5%		4.4%	5.5%	9.8%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	ENTAGE D	ISTRIBUTIO	N BY FUI	ICTION	
	•					Health		Sewer-	
	Total (millions)	Per Capita	Educa- tion	High- ways	Public Welfar		Police & Fire	age & Sanit.	All Other
Pennsyl vania									
State & Local		\$1,593.9	34.9%	7.6%	16.4%		4.3%	4.5%	25.6%
State	\$7,583.4	\$639.2	17.8%	12.4%	35.6%		1.8%	0.1%	21.7%
Local	\$11,326.3	\$954.7	46.4%	4.3%	3.6%		6.0%	7.5%	28.2%
County	\$1,417.7	\$119.5	0.1%	2.7%	23.0%		1.17	0.6%	58.4%
Municipal	\$2,652.3	\$223.6	0.0%	8.6%	3.0%	4.1%	20.2%	18.1%	45.8%
STATE-LOCAL GENERA	L EXPENDITURE:	FEDERAL,	STATE A	ND LOÇAI	. SHARE	OF FINANCE	s, 1980-	-81	
		cal Genera	•	ltures	:	State-Loca			
	<u>-</u>	From ALL S	Sources		-	itures	From OWN	Source	<u> </u>
	Total	Percent	age Finar	aced by:		Total	Рe	rcentag	e:
	(millions)		State	Local		(millions		•	cal
Pennsyl vania					-				
Total General	\$18,909.7	21.9%	42.9%	35.2%	Š	\$14,777.1	55.0	% 45	.0%
Education	\$6,603.5	9.3%	49.1%	41.5%	<u> </u>	\$5,986.3			-8%
Public Welfare	\$3,101.9	51.5%	43.8%	4.72		\$1,503.7			.6%
Health & Hospitals		5.2%	76.2%	18.67		\$1,206.1			-6%
Highwaye	\$1,428.8	28.07	47.6%	24.42		\$1,029.4			. 9%
TAX BURDENS AND DE	BT						100	170 177	126 142
	<u> </u>				_ 1/00	m 2		179 177	
Direct Taxes as a			d State		B, 1/83			92 98	
City Median Family	Income, 1980		Sales:	6%	.a V	Tax Effor	t 104	105 94	93 99
W. 11 W 1		Exempt	ions for		d-~Yes	D 0 1-			
Federal Personal	10.00			Pr. Dru		Per Capit			
Income Tax	12.5%					Debt Outs	tanding,	1980-8	Ţ
Social Security Ta			ne (gallo	a)	11¢				. n
Local Property Tax State-Local Person	al		ble Rate		No				As Percent of U.S.
Income Tax	4.3%		ve Prop.				£	mount	Average
State-Local Genera		Insured	Mortgage	e, 1981:	1.50%				
Sales Tax	0.8%			_		Long Term		31,570	102%
Total	27.2%		ve State		_	Guarant		\$648	96%
Tax Burden as a Pe			Tax Rate			Nonguar		\$922	106%
age of U.S. Media			Family of			Short Ter	_	\$67	98%
Median Family Inco	me \$28,112		2.2%			Total	\$	1,638	101%
		\$25.000): 2.2%	850.000:	2.2%				

U.S. Advisory Commission on Intergovernmental Relations

CENEDAL BE		Per Capi			,466	Popul		947	, 133
GENERAL REVENUE, 1	980-81			PERC	CENTAGE D	[STRIBUT] General	ON BY SO	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	A1d	Ald	Taxes	Tax	Taxes	Taxes	& Misc.
Rhode Island							TOVER	TOYER	a mise.
State and Local	\$1,855.6	\$1,959.2	25.0%	n.a.	23.12	9.6%	13.1%	10.0%	19.2%
State	\$1,301.6	\$1.374.3	29.6%	n.a.	0.5%	13.6%	18.77	13.9%	23.7%
Local	\$760.2	\$802.6	10.32	26.5%	55.6%	0.0%	0.0%	0.5%	7.1%
County		•			plicable				7.1%
Municipal	\$429.0	\$452.9	11.0%	26.5%	56.6%	0.0%	0.0%	0.5%	5.4%
Ind. School Dist.	\$11.0	\$11.6	0.1%	30.47	0.07	0.0%	0.0%	0.0%	69.5%
DIRECT GENERAL EXP	ENDITURE. 1980		<u> </u>	PERCE	NTAGE DIS	**************	N DV FIN	CTTON	
		0.		IBROD	MINGE DIS	Health	N DI FUN	Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police		44.5
	(millions)	Capita	tion	ways	Welfare			age &	All
Rhode Island					MATTRIE	LT FREE	& Fire	Sanit.	Other
State & Local	\$1,838.2	\$1,940.8	33.27	5.3%	17.8%	7.8%	5 7*	2	26 62
State		\$1,148.1	20.7%	5.9%	28.3%	13.1%	5.7% 0.8%	3.5%	26.6%
Local	\$750.8	\$792.7	51.4%	4.4%	2.6%			0.3%	30.9%
County		,	J1 • 4 %			0.2%	12.8%	8.2%	20.5%
Municipal	\$412.2	\$435.2	49.4%	4.1%	3.8% bircapie	0.2%	15.9%	5.8%	20.8%
-	,	7.0202		74170	3104	0+2%	13.34	3.0%	20.8%
	State-Lo	cal Genera From ALL S	l Expendi ources	tures	St.		l General From OWN		
		From ALL S	ources		St	itures	From OWN	Sources	<u>.</u>
	Total	From ALL S Percent	ources age Finan	ced by:		itures Total	From OWN Per	Sources	<u>.</u> ::
Rhode Island		From ALL S	ources			itures	From OWN Per	Sources	<u>.</u> ::
Rhode Island Fotal General	Total (millions)	From ALL S Percent Federal	ources age Finan State	ced by:		itures Total millions	From OWN Per) State	Sources rcentage Loc	:: :a1
otal General	Total (millions) \$1,838.2	From ALL S Percent Federal 25.2%	ources age Finan State 49.5%	ced by: Local 25.3%		Total millions	From OWN Per State 66.2	Sources rcentage Loc 2 33.	:: :::::::::::::::::::::::::::::::::::
Potal General Education	Total (millions) \$1,838.2 \$610.8	Percent Federal 25.2% 11.5%	ources age Finan State 49.5% 50.8%	ced by: Local 25.3% 37.6%		Total millions \$1,374.1 \$540.4	Per State 66.23 57.53	Sources rcentage Loc 33.	87 57
Total General Education Public Welfare	Total (millions) \$1,838.2 \$610.8 \$327.3	Percent Federal 25.2% 11.5% 58.2%	ources age Finance State 49.5% 50.8% 41.3%	ced by: Local 25.3% 37.6% 0.5%		Total millions \$1,374.1 \$540.4 \$136.7	Per OWN Per 66.23 57.53 98.93	Sources rcentage Loc 33. 42.	87 57 17
Cotal General Education Public Welfare Lealth & Hospitals	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5%	ources age Finance State 49.5% 50.8% 41.3% 488.9%	25.3% 37.6% 0.5%	<u>_</u>	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9	Per OWN Per 66.23 57.53 98.93 99.33	Sources rcentage Loc 33. 42. 41.	87 .57 .17
Total General Education Public Welfare Realth & Hospitals	Total (millions) \$1,838.2 \$610.8 \$327.3	Percent Federal 25.2% 11.5% 58.2%	ources age Finance State 49.5% 50.8% 41.3%	ced by: Local 25.3% 37.6% 0.5%	<u>_</u>	Total millions \$1,374.1 \$540.4 \$136.7	Per OWN Per 66.23 57.53 98.93	Sources rcentage Loc 33. 42.	87 .57 .17
Cotal General Education Public Welfare Realth & Hospitals Righways	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5%	ources age Finance State 49.5% 50.8% 41.3% 488.9%	25.3% 37.6% 0.5%	<u>_</u>	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9	Per OWN Per 66.23 57.53 98.93 99.33	Sources rcentage Loc 33. 42. 41.	87 .57 .17
Total General Education Public Welfare Health & Hospitals Highways CAX BURDENS AND DEF	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9%	ources age Finan State 49.5% 50.8% 41.3% 488.9% 37.4%	25.3% 37.6% 0.5% 0.6% 32.7%	. (Total millions \$1,374.1 \$540.4 \$136.7 \$128.9	Per OWN Per 66.2: 57.55 98.92 99.33 53.35	Sources rcentage 100 33. 42. 41. 46.	87 .57 .17
Fotal General Education Public Welfare Realth & Hospitals Righways FAX BURDENS AND DER	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected	ources age Finan State 49.5% 50.8% 41.3% 488.9% 37.4%	25.3% 37.6% 0.5% 0.6% 32.7%	. (Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3:	Sources rcentage 100 33. 42. 41. 46. 46.	3 :: :a1 :: : : : : : : : : : : : : : : :
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General	age Finan State 49.5% 50.8% 41.3% 48.9% 37.4% d State Tanana	25.3% 37.6% 0.5% 0.6% 32.7%	<u>(</u>	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3:	Sources rcentage 100 33. 42. 41. 46. 46.	87 -57 -17 -77 -77
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER Direct Taxes as a Fity Median Family	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	From ALL S Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tail Sales: ions for:	ced by: Local 25.3% 37.6% 0.5% 0.6% 32.7%	<u>(</u> <u>5,1/83</u> d-Yes	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1	Per OWN Per 666-2: 57-55 98-9: 99-33 53-33 Pacity E	Sources ccentage 100 33. 42. 41. 46. 46. 46.	2: :a1 .82 .52 .12 .72 .72 .72 .73 .74 .75 .76 .77 .78 .78 .78 .78 .78 .78 .78
Fotal General Education Public Welfare Realth & Hospitals Righways FAX BURDENS AND DER Direct Taxes as a F Eity Median Family Rederal Personal	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General Exempt:	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tailors Sales:	25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food	s, 1/83 d-Yes	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.22 57.55 98.99 99.37 53.37 Pacity Earth 12 pits Stat	Sources ccentage 100 33. 42. 46. 46. 30	2: :a1 .82 .52 .12 .72 .72 .73 .75 .76 .77 .77 .77 .77 .77 .77 .77 .77 .77
Cotal General Education Public Welfare Realth & Hospitals Righways CAX BURDENS AND DER RICCT Taxes as a Folicy Median Family Rederal Personal Income Tax	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 GT Percentage of Income, 1980	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General Exempt: Cigarete	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tail Sales: ions for: tes (pack)	25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug	s, 1/83 d-Yes gs-Yes 23¢	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3:	Sources ccentage 100 33. 42. 46. 46. 30	2: :a1 .82 .52 .12 .72 .72 .73 .75 .76 .77 .77 .77 .77 .77 .77 .77 .77 .77
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DET Direct Taxes as a F City Median Family Tederal Personal Income Tax Social Security Tax	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General Exempt: Cigarete Gasoline	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tailors Sales: ions for: tes (pack) e (gallon)	ced by: Local 25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug)	s, 1/83 d-Yes gs-Yes 23d 13¢(4/83)	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.22 57.55 98.99 99.37 53.37 Pacity Earth 12 pits Stat	Sources ccentage 100 33. 42. 46. 46. 30	2: :a1 .82 .52 .12 .72 .72 .73 .75 .76 .77 .77 .77 .77 .77 .77 .77 .77 .77
Cotal General Education Public Welfare Realth & Hospitals Righways CAX BURDENS AND DEF CAX BURDENS AND DEF CAY BURDENS AND DEF	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.07 6.17 3.77	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General Exempt: Cigarete Gasoline	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tail Sales: ions for: tes (pack)	ced by: Local 25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug)	s, 1/83 d-Yes gs-Yes 23¢	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.22 57.55 98.99 99.37 53.37 Pacity Earth 12 pits Stat	Sources ccentage 100 33. 42. 46. 46. 30	2: 2: 2: 8% 5% 1% 7% 7% 7% 7% 77 77 77 77 77 7
Cotal General Education Public Welfare Realth & Hospitals Righways CAX BURDENS AND DEF RICCT Taxes as a Realty Median Family Rederal Personal Income Tax Rocial Security Tax Rocal Property Tax Retate-Local Personal	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.07 6.17 3.77	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selected General Exempt: Cigaret Gasolin Varial	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tail Sales: ions for: tes (pack) e (gallon) ole Rate	25.3% 37.6% 0.5% 0.6% 32.7% Ax Rate 6% Pr. Drug	s,1/83 d-Yes gs-Yes 23¢ 13¢(4/83) Yes	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.22 57.55 98.99 99.37 53.37 Pacity Earth 12 pits Stat	Sources ccentage 100 33. 42. 46. 46. 30	2: 2: 2: 8% 5% 1% 7% 7% 7% 77 77 77 77 77 14 113 10 00cal -81
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER Direct Taxes as a F Ety Median Family lederal Personal Income Tax local Property Tax local Property Tax litate-Local Personal Income Tax	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.07 6.17 3.77 11 2.17	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selecte General Exempt: Cigaret Gasolin Varial	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Ta Sales: ions for: tes (pack) e (gallon) ble Rate ye Prop. 7	25.3% 37.6% 0.5% 0.6% 32.7% AX Rate 6% Pr. Drug)	s,1/83 d-Yes gs-Yes 234 13¢(4/83) Yes	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.22 57.55 98.99 99.37 53.37 Pacity Earth 12 pits Stat	Sources ccentage 100 33. 42. 46. 46. 30	2: :a1 .82 .52 .57 .72 .72 .73 .74 .75 .76 .77 .77 .77 .77 .77 .77 .77 .77 .77
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER Direct Taxes as a Felty Median Family lederal Personal Income Tax locial Security Tax local Property Tax locat Property Tax locat Local Personal Income Tax locat Ceneral Income Tax lighter Tax l	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.0% 6.1% 3.7% 11.2.1%	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selecte General Exempt: Cigaret Gasolin Varial	age Finantstate 49.5% 50.8% 41.3% 488.9% 37.4% d State Tangle Sales: ions for: tes (pack) (e (gallon) ole Rate //e Prop. 7	ced by: Local 25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug))	5,1/83 d-Yes gs-Yes 23¢ 13¢(4/83) Yes 2, FHA 1.93%	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3: pacity to the fort 1: pita Statutatandir	Sources ccentage 100 33. 42. 46. 46. 46. 46. 46. 46.	2: :a1 .82 .52 .57 .72 .72 .73 .74 .75 .76 .77 .77 .77 .77 .77 .77 .77 .77 .77
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER Direct Taxes as a Folity Median Family lederal Personal Income Tax locial Security Tax locial Property Tax local Pr	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.0% 6.1% 3.7% 11 2.1% 0.9%	Percent Pederal 25.2% 11.5% 58.2% 10.5% 29.9% Selectee General Exempt: Cigareti Gasoline Varial Effectiv Insured	age Finan State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tangle Sales: ions for: tes (pack) e (gallon) ole Rate ve Prop. 7 Mortgage;	25.3% 37.6% 0.5% 0.6% 32.7% AX Rate 6% Food Pr. Dru)) Fax Rate 1980:	s,1/83 d-Yes gs-Yes 23¢ 13¢(4/83) Yes e, FHA 1.93% ot avail.	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3: pacity to the fort 1: pita Statutatandir	Sources ccentage 100 33. 42. 46. 46. 46. 46. 46. 46.	77 '75 '6 87 77 '75 '6 87 88 9 14 113 10 ocal -81 As Percof U. Avera
Total General Education Public Welfare Realth & Hospitals Righways TAX BURDENS AND DER Direct Taxes as a Forty Median Family Rederal Personal Income Tax Rocial Security Tax Rocial Property Tax Ratate-Local Personal Income Tax Ratate-Local General Sales Tax Rotal	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.0% 6.1% 3.7% 11 2.1% 0.9% 23.8%	Percent Federal 25.2% i1.5% 58.2% i0.5% 29.9% Selectee General Exempt: Cigaret Gasolin Varial Effectiv Insured	age Finants State 49.5% 50.8% 41.3% 48.9% 37.4% d State Tar Sales: fons for: tes (pack) e (gallon) ble Rate ye Prop. 7 Mortgage; ye State F	ced by: Local 25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% From Drug)) [ax Rate [1980: 1981] no	s,1/83 d-Yes gs-Yes 23d 13¢(4/83) Yes e, PHA 1.93%	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef Per Ca Debt On	Per OWN Per State 66.22 57.55 98.99 99.33 53.33 Pacity Example of the state of the	Sources ccentage 100 33. 42. 41. 46. 46. 46. 46. Amount \$2,280 \$634	77 '75 '6 87 88 9 14 113 10 ocal -81 As Perc of U. Avera
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DER Direct Taxes as a F Edity Median Family Hederal Personal Income Tax Hocal Property Tax Hate-Local Personal Income Tax Hate-Local General Sales Tax Hotal Hotal General Health	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.0% 6.1% 3.7% 11 2.1% 0.9% 23.8%	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selectee General Exempt: Cigarete Gasoline Varial Effectiv Insured	age Finants State 49.5% 50.8% 41.3% 48.9% 37.4% d State Tangles fons for: tes (pack) e (gallon) ble Rate ye Prop. 7 Mortgage: ve State E	25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug)) Fax Rate (1980: 1981 nd Personal by Ind	s,1/83 d-Yes gs-Yes 23d 13¢(4/83) Yes e, FHA 1.93% ot avail.	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef Per Ca Debt On	Per OWN Per 66.2: 57.5: 98.9: 99.3: 53.3: pacity { fort 12 pita Stat pitatandir perm	Sources ccentage 100 33. 42. 41. 46. 46. 46. 46. Amount \$2,280 \$634	77 '75 '6 87 88 9 14 113 10 ocal -81 As Perc of U. Avera
Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DEF Direct Taxes as a F City Median Family Federal Personal Income Tax Hocial Security Tax Hocial Property Tax Hatate-Local Personal Income Tax Hatate-Local General Sales Tax Hotal	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.07 6.17 3.77 11 2.17 0.97 23.87	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selectee General Exempt: Cigarete Gasoline Varial Effectiv Insured Effectiv Income Level, I	age Finants State 49.5% 50.8% 41.3% 488.9% 37.4% d State Tanal Sales: ions for: tes (pack) e (gallon) ble Rate /e Prop. Tanal Sales fax Rates Family of	25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug 1980: (1981 no ersonal by Inc 4, 1986	s,1/83 d-Yes gs-Yes 23¢ 13¢(4/83) Yes e, FHA 1.93% ot avail.:	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef Per Ca Debt Oc Long Te Guare Nongu	Per OWN Per State 66.22 57.55 98.99 99.33 53.33 Pacity Example of the state of the	Sources ccentage 100 33. 42. 41. 46. 46. 46. 46. Amount \$2,280 \$634	2: 2: 2: 2: 8% 5% 1% 7% 7% 7% 7% 7% 7% 7% 7% 7% 7
Cotal General Education Public Welfare lealth & Hospitals lighways CAX BURDENS AND DER Pirect Taxes as a Fity Median Family lederal Personal Income Tax ocial Security Tax ocial Property Tax tate-Local Personal Income Tax atate-Local General Sales Tax otal ax Burden as a Per	Total (millions) \$1,838.2 \$610.8 \$327.3 \$144.0 \$97.1 BT Percentage of Income, 1980 11.07 6.17 3.77 11 2.17 0.97 23.87	Percent Federal 25.2% 11.5% 58.2% 10.5% 29.9% Selectee General Exempt: Cigarete Gasoline Varial Effectiv Insured Effectiv Insured Sffectiv Insured Sffectiv Insured Sffectiv Insured	age Finants State 49.5% 50.8% 41.3% 48.9% 37.4% d State Tangles fons for: tes (pack) e (gallon) ble Rate ye Prop. 7 Mortgage: ve State E	25.3% 37.6% 0.5% 0.6% 32.7% ax Rate 6% Food Pr. Drug)) Fax Rate 1980: (1981 no ersonal by Inc 4, 1986 17,500:	s,1/83 d-Yes gs-Yes 23¢ 13¢(4/83) Yes e, FHA 1.93% ot avail.	Total millions \$1,374.1 \$540.4 \$136.7 \$128.9 \$68.1 Tax Ca Tax Ef Per Ca Debt O	Per OWN Per State 66.22 57.55 98.99 99.33 53.33 Pacity Example of the state of the	Sources ccentage 100 33. 42. 42. 46. 46. 46. 46. Amount \$2,280 \$634 \$1,646	2: 2: 2: 2: 87 77 77 77 77 77 77 77 77 77

Total Per	South Carolina		Per Capi	ta Income	: \$8,0	50	Popul	ation:	3,121	,832
Total Capita South Carolina State South Carolina South Carolina South Carolina South Carolina South Carolina State South Carolina South Carolina State South Carolina South Carolina State South Carolina	GENERAL REVENUE, 19	980-81			PERC	ENTAGE D		ON BY SO	URCE	
South Carolina State and Local State S			D	the demand	State	Property		Income	Other	Charges
South Carolina S4,525,3 S1,449,6 24,37 n.a. 12,37 13,67 16,07 11,77 22,17		**								-
State and Local S4, 525.3 31,449.6 24.3% n.a. 12.3% 13.6% 16.0% 11.7% 22.1% 12.1% 13.6% 16.0% 11.7% 12.1% 13.6% 15.4% 12.1% 13.6% 15.4% 13.6		(millions)	Capita	Ald	Ald	TEYER		TOYER	TUNCO	<u> </u>
State Stat		41 505 0	03 440 6	24.28		12 27	13 67	16.07	11.7%	22.1%
State 33,13,13,13 31,13 31	State and Local								=	
Scale Second Se										
South Carolina State Local State State Local State State State Local State Sta	Local									
DIRECT GENERAL EXPENDITURE, 1980-81		•								
DIRECT GENERAL EXPENDITURE, 1980-81 PERCENTAGE DISTRIBUTION BY FUNCTION Health Sewer-	Municipal	•								
Total Per Education High Public Education High Public Education Educat	Ind. School Dist.	\$1,083.5	\$347.1	1.7%	60.6%	28.8%	0.04	0.0%	0.3%	0+0/4
Total	DIRECT GENERAL EXPI	enditure, 1980	-81		PERCE	NTAGE DI		N BY FUN		
South Carolina State Local State Local State Local State Local State Sta		m- + -1	Dan	Educa-	Hi abo	Public		Police		
South Carolina \$4,481.1 \$1,435.4 \$42.17 6.47 10.07 14.27 4.17 3.17 20.27 \$12.00 \$14.27 5.67 \$738.9 33.47 9.97 19.07 14.27 1.67 0.07 21.97 \$12.00 \$2,174.4 \$6.96.5 51.27 2.07 0.57 14.17 6.77 6.37 18.47 \$12.00 \$2,174.4 \$6.96.5 51.27 2.07 0.57 14.17 6.77 6.37 18.47 \$12.00 \$19.9 \$19.9 0.17 6.57 1.67 46.87 7.57 4.17 33.37 \$12.00 \$19.9 \$19.9 0.17 6.57 1.67 46.87 7.57 4.17 33.37 \$12.00 \$19.9 \$19.9 0.17 6.57 1.67 46.87 7.57 4.17 33.37 \$12.00 \$14.17 6.57 6.37 18.47 \$12.00 \$19.9 \$19.9 \$19.9 \$19.9 \$19.9 \$19.9 \$19.9 \$19.9 \$14.17 \$14.27					_					
State Local S4, 481.1 S1, 435.4 42.1% 6.4% 10.0% 14.2% 4.1% 3.1% 20.2%		(millions)	Capita	tion	ways	METITLE	hirara	g FILE	Jant C.	Vener
State S2, 306.7 \$738.9 \$33.42 9.92 19.02 14.22 1.62 0.02 21.92		A	A) /25 /	60.14	Z 1.*	10.09	17. 29	4 19	3.19	20.27
State	State & Local									
State-Local General Expenditures State-Local General Expenditures From ALL Sources Total (millions) Federal State Local (millions) Federal State Local (millions) State Local (millions) Federal State Local (millions) State Local (million	State									
State-Local General Expenditures State-Local General Expenditures Federal State Local Federal State Local State-Local General Expenditures State-Local General Expenditures Federal State Local State-Local General Expenditures State-Local General Expenditures State-Local General Expenditures Federal State Local State-Local General Expenditures State-Local General Expenditures State-Local General Expenditures Federal State Local State-Local General Expenditures State-Local General Expenditures Federal State Local State-Local General Expenditures State-Local General Expenditures From OWN Sources State-Local General Expenditures Federal State Local Local State Local Local State Local Loca	Local	\$2,174.4	\$696.5							
State	County	\$599.0		0.1%			_			
State-Local General Expenditures Federal, State AND Local Share OF Finances, 1980-81	Municipal	\$295.2	\$94.6	0.0%	7.2%	0.1%	0.3%	29.2%	26.4%	36.9%
TAX BURDENS AND DEBT Selected State Tax Rates, 1/83 Tax Capacity 75 77 78 78 64	Total General Education Public Welfare	(millions) \$4,481.1 \$1,885.1 \$447.1	24.5% 13.1% 59.3%	State 49.5% 63.2% 38.5%	25.97 23.77 2.17	- K K	\$3,381.2 \$1,637.2 \$181.6 \$578.6	5) Stat 2 65.7 7 72.7 8 94.8 6 46.9	te <u>Lo</u> 7% 34 7% 27 8% 53	. 3% . 3% . 3% . 2%
Direct Taxes as a Percentage of City Median Family Income, 1980 General Sales: 4% Exemptions for: Food—No Pr. Drugs—Yes Social Security Tax 6.1% Gasoline (gallon) 13¢ Local Property Tax 2.0% Variable Rate No State—Local General Sales Tax 1.3% Total Tax Burden as a Percent—age of U.S. Median 89% Median Family Income \$19,292 \$10,000: 1.6% \$17,000: 2.0% Total Tax Rates, 1/83 Tax Rates, 1/83 Tax Rates, 1/83 Tax Capacity 75 77 78 78 64 Tax Effort 96 92 87 86 97 Tax Effort 96 92 87	Highways	\$288.1	35.3%	49.7%	14.9	X .	\$186.	3 76.	9% 23	1.1%
Income Tax 9.4% Cigarettes (pack) 7¢ Debt Outstanding, 1980-81	Direct Taxes as a City Median Family	Percentage of	Genera	l Sales:	4% : Fo	odNo	Tax Effor	ity 75	77 78 92 87	78 64 86 97
Social Security Tax 6.1% Local Property Tax Gasoline (gallon) 13¢ Variable Rate No As Percent of U.S. State-Local Personal Income Tax 2.4% Effective Prop. Tax Rate, FHA State-Local General Insured Mortgage, 1981: 0.84% Long Term \$1,232 80% Sales Tax 1.3% Total Effective State Personal Income Tax Rates, by Income Guaranteed \$429 63% Tax Burden as a Percentage of U.S. Median 89% Level, Family of 4, 1980: Nonguaranteed \$802 92% Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%		A	C4 ====	++00 /						
Local Property Tax 2.0% Variable Rate No State-Local Personal Income Tax 2.4% Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 0.84% Sales Tax 1.3% Long Term \$1,232 80%						121	Sept Out	- canarus	, 1700-0	<u>.</u>
State-Local Personal Income Tax 2.4% Effective Prop. Tax Rate, FHA State-Local General Insured Mortgage, 1981: 0.84% Sales Tax 1.3% Effective State Personal Couranteed S429 63% Tax Burden as a Percent- Income Tax Rates, by Income S1,232 63% Short Term S75 109% Short Term S75 109% Short Term S1,307 S1% Short Term	-									As Parcent
Income Tax 2.4% Effective Prop. Tax Rate, FHA State-Local General Insured Mortgage, 1981: 0.84% Sales Tax 1.3% Effective State Personal Cong Term \$1,232 80% State Personal Cong Term \$1,232 80% State Personal Cong Term \$1,232 \$0% State Personal Cong Term \$1,232 \$0% State Personal			Vari	more Kwie		MO				
State-Local General Insured Mortgage, 1981: 0.84% Long Term \$1,232 80% Sales Tax 21.2% Effective State Personal Guaranteed \$429 63% Tax Burden as a Percentage of U.S. Median 89% Level, Family of 4, 1980: Short Term \$75 109% Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%			n/	Jana Person	Ton Br	es Bus			Amount	
Sales Tax 1.3% Long Term \$1,232 80% Total 21.2% Effective State Personal Guaranteed \$429 63% Tax Burden as a Percentage of U.S. Median 89% Income Tax Rates, by Income Nonguaranteed \$802 92% Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%									MOUNT	VASTARS
Total 21.2% Effective State Personal Guaranteed \$429 63%			Insure	a Mortgag	e, 1981	: 0.84%	T	_	61 222	904
Tax Burden as a Percent— Income Tax Rates, by Income Nonguaranteed \$802 92% age of U.S. Median 89% Level, Family of 4, 1980: Short Term \$75 109% Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%	Sales Tax				.=					
age of U.S. Median 89% Level, Family of 4, 1980: Short Term \$75 109% Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%	Total	$21.\overline{2}$								
Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%	Tax Burden as a Pe	rcent-					_			
Median Family Income \$19,292 \$10,000: 1.6% \$17,500: 2.0% Total \$1,307 81%	age of U.S. Media	in 89%							\$75	
34340UL 3UUL 3UULUU 71UA	-		\$10,00 \$25.00	0: 1.6% 0: 3.3%	\$17,500 \$50.000	: 2.0% : 4.8%	Total		\$1,307	81%

U.S. Advisory Commission on Intergovernmental Relations

General Sales: 4% + local Exemptions for: Food—No Pr. Drugs—Yes Per Capita State and Local Debt Outstanding, 1980—81 Cigarettes (pack) 15¢ Debt Outstanding, 1980—81 Cigarettes (pack)	South Dakota		rer Capi	ta Income	e: \$8,7	733	Popul	ation:	690	,767
Total Per Federal State Property Sales Income Cher Charge Sales Income Charge Charge Ald Add Add Execs Taxx Taxes Taxes Charge Charge Charge Ald Add Add Execs Taxx Taxes Charge	GENERAL REVENUE, 1	980-81			PERC	CENTAGE I		ON BY SO	DURCE	
South Dakota State and Local St. 180.0 St. 1708.2 27.8% n.a. 21.5% 15.2% 0.3% 12.7% 22.4% State and Local St. 180.0 St. 1708.2 27.8% n.a. 21.5% 15.2% 0.3% 12.7% 22.4% State State and Local St. 180.0 St. 17.03 St. 18.5% 23.3% 20.0% 23.5% 23.3% 20.0% 23.5% 23.3% 20.0% 23.5% 23.3% 20.0% 23.5% 23.3% 20.0% 23.5% 23.3%		Total	Per	Federal	Stata	Property		Tnoome	Other	Change
South Dakota State and local State S							_			_
State and Local \$1,180.0 \$1,708.2 27.8% n.a. 21.5% 15.2% 0.3% 12.7% 22.4%	South Dakota	(4222-20115)	GEPILL	_ Atu	_ Alu_	TGVES	TEX	Taxes	IEXES	e Misc.
State \$733.8 \$1,062.3 36.1X n.a. 0.007 21.5X 0.5X 18.5X 23.3X 0.00cal \$5590.6 \$854.9 10.7X 23.2X 43.0X 3.7X 0.0X 0.0X 2.0X 17.1X 0.0X		\$1.180.0	\$1.708.2	27 89		21 57	15 27	0.34	10.75	20 18
Scout S590.6 S854.9 10.78 23.22 43.07 3.78 0.02 2.32 17.18		•	•							
South Dakota Signate		•								
#### #################################		•								
DIRECT GENERAL EXPENDITURE, 1980-81	-	•							6.5%	19.6%
Total Percentage Financed by: Total Percentage: Total Percentage Financed by: Total Percentage Financed Financed Financed Finance Financed Finance Finan	•	•				23.4%	14.0%	0.0%	2.0%	30.4%
Total	Ind. School Dist.	\$305.0	\$441.5	4.2%	34.7%	52.6%	0.0%	0.0%	0.2%	8.4%
Total (millions) Capita tion Ways Welfare pitals & Fire Sanit. Other	DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUN	CTION	
South Dakota State Local State Local State							Heal th	_	Sewer-	
South Dakota S1,184.6 S1,714.9 34.9% 17.7% 9.7% 4.7% 3.3% 2.6% 27.1% State S647.3 \$937.1 20.6% 22.1% 17.2% 5.9% 5.1% 0.0% 33.1% 0.0% 33.1% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9% 5.8% 1.9% 5.9%			Per	Educa-	High-	Public	& Hos-	Police	age &	A1 1
State Stat	_	(millions)	Capita	tion	Waye	Welfare	pitals	& Fire	Sanit.	Other
State				· · · · · · · · · · · · · · · · · · ·						
State	State & Local	\$1,184.6	\$1,714.9	34.9%	17.7%	9.7%	4.7%	3.3%	2.67	27.1%
State	State	\$647.3	\$937.1	20.6%	22.1%	17.2%	5.9%	1.1%	0.07	
State	Local	\$537.2	\$777.8	52.2%						
STATE-LOCAL GENERAL EXPENDITURE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1980-81 State-Local General Expenditures State-Local General Expenditures From ALL Sources Total (millions) Federal State Local (millions) Stat	County	\$96.0	\$138.9							
State-Local General Expenditures Federal, STATE AND LOCAL SHARE OF FINANCES, 1980-81	funicipal									
Total			From ALL S	ources						
South Dakota State Local Cmillions						_				
South Dakota State General State				age Finan			Total	Pe	rcentage	: :
State Stat		(millions)	Federal	State	Local		(millions	<u>) Stat</u>	e Lo	cal
Education \$413.6 15.5% 45.3% 39.2% \$349.4 53.6% 46.4% Public Welfare \$115.2 70.9% 25.7% 3.4% \$33.5 88.3% 11.7% tealth & Hospitals \$55.3 40.0% 26.4% 33.6% \$33.2 44.0% 56.0% sighways \$209.6 27.0% 44.7% 28.4% \$153.1 61.2% 38.8% TAX BURDENS AND DEBT Direct Taxes as a Percentage of Exemptions for: Food—No Pederal Personal Income Tax 9.4% Cigarettes (pack) 15¢ Social Security Tax 6.1% Gasoline (gallon) 13¢ Social Security Tax 3.5% Variable Rate No State—Local Personal Income Tax 1.5% Variable Rate No State—Local General Sales Tax No State—Local General Sales Tax 2.0% Social Sales Tax 2.0% State—Local General Sales Tax 3.5% Sales Ta										
Public Welfare \$115.2 70.9% 25.7% 3.4% \$33.5 88.3% 11.7% stealth & Hospitals \$55.3 40.0% 26.4% 33.6% \$33.2 44.0% 56.0% iighways \$209.6 27.0% 44.7% 28.4% \$153.1 61.2% 38.8% TAX BURDENS AND DEBT Otrect Taxes as a Percentage of Exemptions for: Food—No Pr. Drugs—Yes Social Security Tax 6.1% Gasoline (gallon) 13¢ cocal Property Tax 3.5% Variable Rate No State—Local General Sales 1.69% Cascal—Local General Sales Tax		\$1,184.6	27.7%	44.7%	27.6%		\$856.3	61.8	% 38	27
Seal to & Hospitals \$55.3 \$40.0% 26.4% 33.6% \$33.2 \$44.0% 56.0% \$159.1 \$61.2% 38.8%	Education	\$413.6	15.5%	45.3%	39.2%		\$349.4	53.6	% 46.	47
Sample S	Public Welfare	\$115.2	70.9%	25.7%	3.4%		\$33.5	88.3	7 11.	7%
Tax Burdens and Debt Selected State Tax Rates, 1/83 Tax Capacity 90 92 89 93 91	icalth & Hospitals	\$55.3	40.0%	26.4%	33.6%		\$33.2	44.0	% 56.	07
Selected State Tax Rates, 1/83 Tax Capacity 90 92 89 93 91	ii ghways	\$209.6	27.0%	44.7%	28.4%		\$153.1	61.2	% 38	87
Selected State Tax Rates, 1/83 Tax Capacity 90 92 89 93 91	TAX BURDENS AND DE									
Selected State Tax Rates, 1/83 Tax Capacity 90 92 89 93 91 General Sales: 4% + local Exemptions for: Food—No Pr. Drugs-Yes Social Security Tax Social Property Tax State—Local Personal Income Tax Income Tax Income Tax State—Local Personal Income Tax State—Local General Sales Tax Sales Tax State—Local General Sales Tax Sales Tax State—Local General Sales Tax Sales								180	179 177	175 167
Exemptions for: Food—No Pr. Drugs—Yes Per Capita State and Local Drugs—Yes Debt Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Debt Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Debt Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Debt Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Drugs—Yes Drugs—Yes Drugs—Yes Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Drugs—Yes Drugs—Yes Outstanding, 1980—81 Per Capita State and Local Drugs—Yes Drugs—Yes Outstanding, 1980—81 Per Capita State and Local Drugs—Per Capita State and L	Direct Taxes as a	Percentage of	Selecte	d State T	ax Rate	s,1/83	Tax Capac	1ty 90	92 89	93 91
Pr. Drugs-Yes Per Capita State and Local Debt Outstanding, 1980-81 Social Security Tax 6.1% Gasoline (gallon) 13¢ Octal Personal Income Tax	City Median Family	Income, 1980					Tax Effor	t 88	84 87	88 107
Income Tax 9.4% Cigarettes (pack) 15¢ Debt Outstanding, 1980-81 Social Security Tax 6.1% Gasoline (gallon) 13¢ Octal Property Tax 3.5% Variable Rate No State-Local Personal Income Tax State-Local General State-Local General Cotal 21.0% Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.69% Cotal 21.0% Effective State Personal Guaranteed \$1,633 106% Cotal Cota	Pederal Personal						Per Capit	a State	and Loca	ıl
Comparison			Of seven			T . 1	•			
As Perce of U.S. Median 3.5% Variable Rate No As Perce of U.S. Perce of U.S. As Perce of U.S. As Perce of U.S. As Perce of U.S. Perce of U.S. As Perce of U.S.			cigarer	сев (раск						l.
Income Tax - Effective Prop. Tax Rate, FHA Insured Mortgage, 1981: 1.69% Sales Tax 2.0% Cotal 21.0% Expective State Personal State Personal Suranteed State S								,		<u>.</u>
Income Tax State-Local General Sales Tax 2.0% Effective State Personal Surface Tax Rate, FHA Insured Mortgage, 1981: 1.69% Long Term \$1,633 106% Cotal 21.0% Effective State Personal Guaranteed \$136 20% Cax Burden as a Percentage of U.S. Median 88% Level, Family of 4, 1980: Short Term \$1 2%	Social Security Tax	k 6.1%	Gasolin	e (gallon		1 3¢		,	ı	
Insured Mortgage, 1981: 1.69%	Social Security Tax ocal Property Tax	6.1% 3.5%	Gasolin	e (gallon		1 3¢			ı	As Perce
Sales Tax 2.0% Long Term \$1,633 106% Cotal 21.0% Effective State Personal Guaranteed \$136 20% Cax Burden as a Percentage of U.S. Median Income Tax Rates, by Income Level, Family of 4, 1980: Nonguaranteed \$1,496 172% Level, Family of 4, 1980: Short Term \$1 2%	Social Security Tax ocal Property Tax State-Local Persons	6.1% 3.5% al	Gasolin Varia	e (gallon ble Rate) :	13¢ No				e Perce
Tax Burden as a Percent- Income Tax Rates, by Income Nonguaranteed \$1,496 172% age of U.S. Median 88% Level, Family of 4, 1980: Short TermS12%	Social Security Tax Local Property Tax State-Local Persons Income Tax	8 6.1% 3.5% al	Gasolin Varia Effecti	e (gallon ble Rate ve Prop.) Tax Rat	13¢ No e, FHA				e Perce
Tax Burden as a Percent- Income Tax Rates, by Income Nonguaranteed \$1,496 172% age of U.S. Median 88% Level, Family of 4, 1980: Short TermS12%	Social Security Tax Local Property Tax State-Local Persona Income Tax State-Local General	8 6.1% 3.5% al —	Gasolin Varia Effecti	e (gallon ble Rate ve Prop.) Tax Rat	13¢ No e, FHA 1.69%		<u>A</u>	mount	of U.S Averag
age of U.S. Median 88% Level, Family of 4, 1980: Short Term S1 2%	Social Security Tax Local Property Tax State-Local Persons Income Tax State-Local General Sales Tax	8 6.1% 3.5% al —	Gasolin Varia Effecti Insured	e (gallon ble Rate ve Prop. Mortgage	Tax Rat	13¢ No e, FHA 1.69%	Long Term	<u>A</u> \$	mount 1,633	of U.S Averag
	Social Security Tax Local Property Tax State-Local Persona Income Tax State-Local General Sales Tax Cotal	x 6.1% 3.5% al l 2.0% 21.0%	Gasolin Varia Effecti Insured Effecti	e (gallon ble Rate ve Prop. Mortgage ve State	Tax Rat	13¢ No e, FHA 1.69%	Long Term Guarant	<u>A</u> \$ eed	mount 1,633 \$136	As Perce of U.S Averag 106% 20%
Median Family Income \$18,666 No personal state income tax Total \$1,635 101%	Social Security Tax Local Property Tax State-Local Persons Income Tax State-Local General Sales Tax Total	x 6.1% 3.5% al 1 2.0% 21.0%	Casolin Varia Effecti Insured Effecti Income	e (gallon ble Rate ve Prop. Mortgage ve State Tax Rates	Tax Rat , 1981: Persona	No PHA 1.69%	Long Term Guarant Nonguar	A \$ eed anteed \$	mount 1,633 \$136 1,496	No Perce of U.S Averag 106% 20% 172%

Tennessee		Per Capi							
GENERAL REVENUE, 1	980-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	OURCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	A1d	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Tennessee									
State and Local	\$6,553.9	\$1,427.5	25.8%	n.a.	14.8%	20.6%	3.5%	12.9%	22.4%
State	\$3,787.3	\$824.9	34.9%	n.a.	0.0%	27.6%	6.1%	18.0%	13.4%
Local	\$3,811.3	\$830.2	9.6%	26.6%	25.4%	8.0%	0.0%	4.3%	26.2%
County	\$1,914.2	\$416.9	3.2%	30.6%	25.5%	12.6%	0.0%	2.2%	25.9%
Municipal	\$1,984.6	\$432.3	11.6%	20.8%	24.1%	3.2%	0.0%	6.2%	34.2%
Ind. School Dist.	\$23.3	\$5.1	0.6%	54.1%	0.0%	0.0%	0.0%	0.0%	45.4%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUI	NCTION	<u> </u>
	- · ·	_				Health		Sewer-	
	Total (millions)	Per <u>Capita</u>	Educa- tion	High- ways	Public Welfare	& Hos- pitals	Police & Fire	age & Sanit.	All Other
Tennessee	~==== <u>-</u>			<u>/~</u>		1			
State & Local	\$6,416.2	\$1,397.5	34.2%	10.5%	10.7%	13.1%	5.0%	4.5%	22.0%
State	\$2,765.0	\$602.3	29.0%	15.6%	23.5%	12.0%	0.9%	0.0%	19.0%
Local	\$3,651.2	\$795.3	38.2%	6.6%	1.0%	13.9%	8.1%	7.9%	24.3%
County	\$1,699.8	\$370.2	46.3%	7.4%	1.5%	23.2%	2.5%	0.7%	18.4%
Municipal	\$1,768.1	\$385.1	33.2%	6.5%	0.6%	6.4%	14.4%	15.2%	23.8%
STATE-LOCAL GENERA	L EXPENDITURE:	FEDERAL,	STATE A	VD LOCAL	SHARE OF	F FINANCE	s, 1980-	-81	
STATE-LOCAL GENERA	State-Lo	cal Genera	l Expendi			tate-Loca	l Genera	ıl Expen	
STATE-LOCAL GENERA	State-Lo	_	l Expendi			tate-Loca	•	ıl Expen	
STATE-LOCAL GENERA	State-Lo	cal Genera From ALL S	l Expendi ources	ltures	Si —	tate-Loca 1tures Total	l Genera From OWN	l Expen Source rcentag	<u>8</u> _ e:
	State-Lo	cal Genera From ALL S	l Expendi	itures	Si —	tate-Loca itures	l Genera From OWN	l Expen Source rcentag	<u>s</u>
Tennessee	State-Lo Total (millions)	cal Genera From ALL S Percent Federal	l Expendi ources age Finan State	itures aced by: Local	S1	tate-Loca itures Total (millions	Genera From OWN Pe	Source rcentage	e: cal
Tennessee Total General	State-Lo Total (millions) \$6,416.2	From ALL S Percent Federal 26.3%	l Expendition ources age Finan State 37.9%	itures aced by: Local	S1	Total (millions	Per Stat	Source ercentag te Lo	8 e: cal
Tennessee Total General Education	Total (millions) \$6,416.2 \$2,197.0	Percent Federal 26.3%	age Finar State 37.9%	itures nced by: Local 35.8% 30.1%	Si	Total (millions \$4,728.0 \$1,877.6	Person OWN Person OWN Stat 51.4 64.8	Source rcentag Lo 48 37 35	8 e: cal .6%
Tennessee Total General Education Public Welfare	Total (millions) \$6,416.2 \$2,197.0 \$684.0	Percent Federal 26.3% 14.5% 66.4%	age Finar State 37.9% 55.4% 28.0%	1 tures 1 ced by: 1 Local 25.8% 30.1% 5.6%	\$1 	Total (millions \$4,728.0 \$1,877.6 \$229.8	Per State 64.8	Source rcentag Lo 32 48 32 35	8 e: cal .6% .2%
Tennessee Total General Education Public Welfare Health & Hospitals	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5	Percent From ALL S Percent Federal 26.3% 14.5% 66.4% 6.2%	age Finar State 37.9% 55.4% 28.0% 33.1%	35.8% 30.1% 5.6%	Si	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9	Per State 64.8 83.4 35.3	al Expen N Source Procentag Lo X 48 X 35 X 16 X 64	8 e: cal .6% .2% .6%
Tennessee Total General Education Public Welfare Health & Hospitals	Total (millions) \$6,416.2 \$2,197.0 \$684.0	Percent Federal 26.3% 14.5% 66.4%	age Finar State 37.9% 55.4% 28.0%	1 tures 1 ced by: 1 Local 25.8% 30.1% 5.6%	Si	Total (millions \$4,728.0 \$1,877.6 \$229.8	Per State 64.8 83.4 35.3	al Expen N Source Procentag Lo X 48 X 35 X 16 X 64	8 e: cal .6% .2%
Tennessee Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent From ALL S Percent Federal 26.3% 14.5% 66.4% 6.2%	age Finar State 37.9% 55.4% 28.0% 33.1%	35.8% 30.1% 5.6%	Si	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9	Person OWN Person OWN Stat 51.4 64.8 35.3 69.6	1 Expens Source	e: cal .6% .2% .6% .7%
Tennessee Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2%	37.9% 55.4% 28.0% 33.1% 42.3%	35.8% 30.1% 5.6% 60.7%	Sf	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Person OWN Stat 51.4 64.8 35.3 69.6	al Expen N Source ercentag te Lo 4% 48 3% 35 4% 16 3% 64 5% 30	e: cal .6% .2% .6% .7% .4%
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2%	1 Expenditiources 1 age Finan State 37.9% 55.4% 28.0% 33.1% 42.3%	35.8% 30.1% 5.6% 60.7% 18.5%	Si	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Per State	Repent Source	e: cal .62 .22 .62 .73 .44 .47
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General	37.9% 55.4% 28.0% 33.1% 42.3%	1 tures 1 ced by: 1 Local 35.8% 30.1% 5.6% 60.7% 18.5%	Si	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Per State	al Expen N Source ercentag te Lo 4% 48 3% 35 4% 16 3% 64 5% 30	e: cal .6% .2% .6% .7% .4%
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General	age Finar State 37.9% 55.4% 28.0% 33.1% 42.3%	1 tures 1 ced by: 1 Local 35.8% 30.1% 5.6% 60.7% 18.5%	s,1/83 ocal dNo	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Per Stat Stat 1	Response Nource Procentage Lo 1.	e: cal .6% .2% .6% .7% .4% -78 .47 -78 -79 -87
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt	age Finar State 37.9% 55.4% 28.0% 33.1% 42.3%	35.8% 30.1% 5.6% 60.7% 18.5% Tex Rate 4.5% + 1 Foo	s,1/83 ocal d-No	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Prom OWN Stat 51.4 64.8 83.4 35.3 69.6 180 79 184 84 8 State	2	e: cal .6% .2% .6% .7% .4%
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, 1980	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt	age Finar State 37.9% 55.4% 28.0% 33.1% 42.3% ad State 1 Sales: dions for:	35.8% 30.1% 5.6% 60.7% 18.5% Cax Rate 4.5% + 1 Foo Pr. Dru c)	s,1/83 ocal d-No gs-Yes 1	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Prom OWN Stat 51.4 64.8 83.4 35.3 69.6 180 79 184 84 8 State	2	e: cal .6% .2% .6% .7% .4%
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, 1980 11.2% x 6.1%	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin	sage Finar State 37.9% 55.4% 28.0% 33.1% 42.3% Sales: dions for: tes (pac)	35.8% 30.1% 5.6% 60.7% 18.5% Tax Rate 4.5% + 1 From Pr. Druge	s,1/83 coal d-No gs-Yes 113¢ 1	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Prom OWN Stat 51.4 64.8 83.4 35.3 69.6 180 79 184 84 8 State	1 Expensive Source	e: cal .6% .2% .6% .7% .4% .4% .79 87
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, 1980 11.2% x 6.1% 3.0% al	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia	sage Finar State 37.9% 55.4% 28.0% 33.1% 42.3% Sales: dions for: tes (pacine (gallor))	1 Local 35.8% 30.1% 5.6% 60.7% 18.5% Tax Rate 4.5% + 1 Foo Pr. Dru (c)	s,1/83 ocal d—No gs-Yes 1 13¢ 1 9¢	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Person OWN Stat 51.4 64.8 83.4 35.3 69.8 180 79 84 48 State tanding,	1 Expensive Source	e: cal .6% .2% .6% .7% .4% .4% .79 87 al 1
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, I980 11.2% x 6.1% 3.0% al	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 37.9% 55.4% 28.0% 33.1% 42.3% dd State 7 Sales: 1 cions for: tes (pac) te (gallor the Rate	15.8% 30.1% 5.6% 60.7% 18.5% Tax Rate 1.1	s,1/83 ocal d-No gs-Yes 1 134 1 94 No	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Person OWN Person OWN Stat 51.4 64.8 83.4 35.3 69.8 180 79 84 48 State tanding,	1 Expensive Source	e: cal .6% .2% .6% .7% .4% .4% .79 87 al 1
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, I980 11.2% x 6.1% 3.0% al	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia	sage Finar State 37.9% 55.4% 28.0% 33.1% 42.3% Sales: dions for: tes (pacine (gallor))	15.8% 30.1% 5.6% 60.7% 18.5% Tax Rate 1.1	s,1/83 ocal d-No gs-Yes 1 134 1 94 No	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Per State State	al Expensive Source Source	e: cal .6% .2% .6% .7% .4% .4% .79 87 al 1
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, I980 11.2% x 6.1% 3.0% al	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia	sage Finan State 37.9% 55.4% 28.0% 33.1% 42.3% dd State 7 Sales: 1 cions for: tes (pac) te (gallor the Rate	15.8% 30.1% 5.6% 60.7% 18.5% Tax Rate 1.1	s,1/83 ocal d-No gs-Yes 1 134 9 No e, FHA	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1	Per State State	1 Expensive Source	e: cal .6% .2% .6% .7% .4% .4% .79 87 al 1
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local General Sales Tax	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, I980 11.2% x 6.1% 3.0% al	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	sage Finan State 37.9% 55.4% 28.0% 33.1% 42.3% dd State 7 Sales: 1 cions for: tes (pac) te (gallor the Rate	35.8% 30.1% 5.6% 60.7% 18.5% Tax Rate (.5% + 1 Foo Pr. Dru (.) (.) (.) Tax Rat	s,1/83 ocal d-No gs-Yes 1 13¢ 1 9¢ No e, FHA	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1 Tax Capac Tax Effor Per Capit	Per OWN Per OWN Stat 64.8 35.3 69.6 180 180 180 180 180 180 180 18	al Expensive Source Source	e: cal .6% .2% .6% .7% .4% .4% .4% .4% .4% .4% .4% .4% .4% .4
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local General Sales Tax Total	State-Lo Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, 1980 11.2% x 6.1% 3.0% al 1.8% 22.1%	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	age Finantiate 37.9% 55.4% 28.0% 33.1% 42.3% ad State 1 Sales: 1 ions for: tes (pac) te (gallor ble Rate ve Prop.	35.8% 30.1% 5.6% 60.7% 18.5% Tax Rate (.5% + 1) Tax Rat (.) (.) Tax Rat (.) (.) (.)	s, 1/83 coal d-No gs-Yes 1 1 3¢ 1 9¢ No e, FHA 1.42%	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1 Tax Capac Tax Effor Per Capit Debt Outs	Per OWN Per OWN Stat 64.8 35.3 69.6 180 180 180 180 180 180 180 18	al Expensive Source Source	e: cal .6% .2% .6% .7% .4% 175 167 78 79 87 al 1 As Percer of U.S. Average
Tennessee Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local General	Total (millions) \$6,416.2 \$2,197.0 \$684.0 \$838.5 \$672.6 BT Percentage of Income, 1980 11.2% \$6.1% 3.0% al 1 1.8% 22.1% rcent-	Percent Federal 26.3% 14.5% 66.4% 6.2% 39.2% Selecte General Exempt Cigaret Gasolin Varia Effecti Insured	age Finants State 37.9% 55.4% 28.0% 33.1% 42.3% ad State Sales: ions for: tes (pacine (gallor ble Rate ve Prop. Mortgage ve State	1 tures 1 ced by: 1 Local 1 35.8% 1 30.1% 5.6% 60.7% 1 8.5% 1 Foo Pr. Dru () 1 1 Tax Rate 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	s, 1/83 ocal d-No gs-Yes 1 13¢ 1 9¢ No e, FHA 1.42%	Total (millions \$4,728.0 \$1,877.6 \$229.8 \$786.9 \$409.1 Tax Capac Tax Effor Per Capit Debt Outs	Person OWN Stat Stat 64.8 83.4 64.8 83.4 69.6 1ty 79 t 84 a State tanding,	1 Expens Source	e: cal .6% .2% .6% .7% .4% 175 167 84 78 79 87 al 1 As Percer of U.S. Average 85% 92%

Texas	 -	Per Capi	lta Income	: \$10,	743	Popul	ation:	14,229	,280
GENERAL REVENUE, 1	980-81			PERC	ENTAGE I	DISTRIBUTI	ON BY S	OURCE	
	Total	Dom	Padamal	C	D	General	T	0.1	0 1
		Per	Federal		Property		Income	Other	Charges
Texas	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
State and Local	\$23,617.1	C1 650 0	17 49		10 5		0.05	00.00	
	•	\$1,659.8	17.6%	n.a.	19.5%	15.1%	0.0%	23.3%	24.5%
State	\$13,799.1	\$969.8	22.8%	n.a.	0.1%	21.7%	0.0%	37.4%	17.9%
Local	\$13,638.9	\$958.5	7.4%	27.8%	33.7%	4.2%	0.0%	2.4%	24.5%
County	\$1,775.0	\$124.7	6.8%	5.1%	50.4%	0.0%	0.0%	3.9%	33.8%
Municipal	\$3,664.0	\$257.5	16.2%	1.5%	26.3%	15.0%	0.0%	7.2%	33.7%
Ind. School Dist.	\$6,886.5	\$484.0	1.5%	52.8%	36.4%	0.0%	0.0%	0.0%	9.3%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUI	NCTION	
						Heal th		Sewe r-	•
	Total	Per	Educa-	High-	Public	& Hos-	Police	~	A1 1
	(millions)	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
Texas	401 202 2								
State & Local		\$1,499.3	41.0%	11.7%	8.2%	9.7%	4.9%	3.5%	21.0%
State	\$8,150.2	\$572.8	29.6%	21.0%	20.7%	11.3%	1.2%	0.0%	16.3%
Local	\$13,183.7	\$926.5	48,17	6.0%	0.4%	8.7%	7.1%	5.7%	24.0%
County	\$1,838.2	\$129.2	0.0%	16.7%	2.3%	30.2%	5.7%	0.3%	44.8%
Municipal	\$3,631.0	\$255.2	0.0%	13.4%	0.3%	5.3%	23.0%	17.2%	40.7%
		From ALL S					TOM OW	N Source	
	Total		age Finan			Total.		ercentag	
Wanna a	(millions)	Federal	State	Local	-	(millions	<u>) Stat</u>	te Lo	cal
Texas									
Total General	\$21,333.8	19.5%	41.5%	39.1%		\$17,180.3			. 5%
Education	\$8,743.4	12.0%	58.3%	29.7%		\$7,695.8	66.2	2% 33	-8%
Public Welfare	\$1,741.2	65.7%	32.6%	1.7%		\$597.4	94.9	9% 5	- 1%
Health & Hospitals		6.6%	39.2%	54.1%		\$1,930.0			-0%
Highways	\$2,505.6	23.4%	44.7%	31.9%		\$1,919.5	58.	3% 41	.7%
TAX BURDENS AND DE	ВТ					<u> </u>			<u></u>
						_			<u>'75 '67</u>
Direct Taxes as a		Selecte	d State T	ax Rate	s,1/83	Tax Capac		122 116	116 98
City Median Family	Income, 1980		Sales: 4		al dYes	Tax Effor	65	63 67	66 75
Federal Personal		wempe				Per Capit	a State	and Loc	al
Income Tax	13.7%	Cigaret				Debt Outs			
Social Security Ta		Gasolin	ie (gallon)	5¢				~
Local Property Tax			ble Rate	-	No				As Percent
State-Local Person									of U.S.
Income Tax		Effecti	ve Prop.	Tax Ref	e. FHA			Amount	
State-Local Genera			Mortgage						Average
Sales Tax	1.17	-119G1 CO	cgage	· 7307,	T . AOM	I T		01 544	1019
		D66	6	n		Long Term		\$1,564	101%
Total	22.4%		ve State			Guarant		\$702	104%
Tax Burden as a Pe			Tax Rates			Nonguar		\$862	99%
age of U.S. Media			Family of			Short Ten	-	\$17	25%
Median Family Inco	me \$31,486	No pers	onal stat	e incom	e tax	Total		\$1,582	98%

Utah		Per Capi	ta Income	: \$8,3	307	Popul	ation:	1,461	,036
GENERAL REVENUE, 19	380-81			PERC	ENTAGE 1	DISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes		Taxes	Taxes	& Misc.
Utah	(411110118)	Capita			10,100				
State and Local	\$2,489.6	\$1,704.0	24.6%	n.a.	15.0%	17.2%	13.5%	7.9%	21.9%
State and boom	\$1,679.8	\$1,149.8	31.6%	n.a.	0.0%	20.8%	20.0%	9.8%	17.8%
Local ·	\$1,301.4	\$890.8	6.2%	37.1%	28.7%	6.0%	0.0%	2.5%	19.6%
	\$270.8	\$185.3	12.2%	14.9%	33.7%	8.9%	0.0%	2.2%	28.2%
County	\$270.8 \$264.1		12.1%	8.2%	16.1%	20,2%	0.0%	10.0%	33.4%
Municipal	•	\$180.8		57.2%	30.0%	0.0%	0.0%	0.0%	11.4%
Ind. School Dist.	\$731.3	\$500.5	1.4%	3/.2%	30.0%	0.00	0.0%	0.0%	11.4%
DIRECT GENERAL EXPI	ENDITURE, 1980	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUN		
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	age &	A1 1
	(millions)	Capita	tion	ways	Welfare	e pitals	& Fire	Sanit.	Other
Utah									
State & Local	\$2,489.8	\$1,704.1	44.3%	11.2%	9.4%	6.7%	4.4%	1.9%	22.1%
State	\$1,199.6	\$821.0	32.1%	17.1%	18.9%	9.7%	1.6%	0.0%	20.7%
Local	\$1,290.2	\$883.1	55.7%	5.7%	0.6%	3.9%	7.1%	3.7%	23.4%
County	\$250.5	\$171.4	0.1%	12.5%	2.9%	18.9%	11.1%	2.9%	51.6%
Municipal	\$278.5	\$190.6	0.0%	15.3%	0.0%	0.1%	22.8%	10.1%	51.8%
<u>Utah</u> Total General	Total (millions) \$2,489.8		age Finar State 46.4%	Local 29.0%	<u>-</u>	Total (millions \$1,877.8) <u>Stat</u>	5% 38	3.5%
Education	\$1,103.9	10.9%	62.8%	26.3%	ζ.	\$983.5	70.5	5% 29	.5%
Public Welfare	\$233.5	64.6%	33.8%	1.7%	ζ.	\$82.7	95.3	3% 4	7%
Health & Hospitals		14.2%	62.9%	22.9%	4	\$142.8	73.3	3% 26	.7%
Highways	\$278.7	45.8%	37.0%	17.2%		\$151.1		2% 31	.8%
TAX BURDENS AND DE	· · · · · · · · · · · · · · · · · · ·	- 		<u> </u>			<u> </u>		
	_								175 167
Direct Taxes as a	Percentage of		d State			Tax Capac		88 90	
City Median Family	Income, 1980		Sales: 4			Tax Effor	<u>t</u> 101	99 91	89 111
		Exempt	ions for:		odNo		a		
Federal Personal					ıgs-Yes	Per Capit	a State	and Loc	<u>al</u>
Income Tax	12.0%		tes (paci			Debt Outs	tanding,	1980-8	<u>31</u>
Social Security Tax	x 6.0%	Gasolin	ne (gallor	n)	11¢				_
Local Property Tax		Varia	able Rate		No				As Percent
									of U.S.
State-Local Persona	3.5%	Effecti	lve Prop.	Tax Rat	te, FHA		Į	mount	Average
			Mortgage				-		
Income Tax		Insured				7 T		1 / 0 /	96%
Income Tax State-Local General	1	Insured				TUUG 10 L		1.4n4	
Income Tax State-Local General Sales Tax	1 _1.5%		lve State	Pareons	a1	Long Term		\$1,484 \$443	
Income Tax State-Local General Sales Tax Total	1 1.5% 25.3%	Effect	lve State			Guarant	eed	\$443	66%
Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	1	Effect: Income	Tax Rate	s, by It	псоше	Guarant Nonguar	eed anteed :	\$443 \$1,040	66% 119%
Income Tax State-Local General Sales Tax Total Tax Burden as a Pe age of U.S. Median	1	Effecti Income Level,	Tax Rate Family of	s, by It	ncome 30:	Guarant Nonguar Short Ter	eed anteed :	\$443 \$1,040 \$1	66% 119% 1%
Income Tax State-Local General Sales Tax Total Tax Burden as a Pe	1 1.5% 25.3% rcent- n 106% me \$26,326	Effect: Income Level, \$10,000 \$25,000	Tax Rate Family of D: 2.0%	s, by It 5 4, 198 \$17,500: \$50,000:	ncome 80: : 2.4% : 4.1%	Guarant Nonguar Short Ter Total	eed anteed :	\$443 \$1,040 \$1 \$1,485	66% 119%

Vermont		Per Capi	ta Incom	e: \$8,6	554	Popul	ation:	511	,455
GENERAL REVENUE, 1	980-81			PERC	ENTAGE 1	DISTRIBUTI General	ON BY SO	OURCE	
	Total	Per	Federal	State	Property		Income	Other	Charges
	(millions)	Capita	Ald	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Vermont	3				10000		TOVER	18468	a mac.
State and Local	\$966.8	\$1,890.2	30.3%	n.a.	21.7%	4.6%	12.6%	13.4%	17.5%
State	\$687.6	\$1,344.4	37.7%	n.a.	0.0%	6.5%	17.7%	18.6%	19.5%
Local	\$357.6	\$699.2	9.4%	21.0%	58.5%	0.0%	0.0%	0.4%	10.6%
County	\$1.1	\$2.2	15.9%	2.3%	78.5%	0.0%	0.0%	0.0%	3.3%
Municipal	\$47.7	\$93.3	29.6%	3.2%	42.2%	0.0%	0.0%	0.8%	24.2%
Ind. School Dist.	\$220.4	\$431.0	0.2%	28.5%	64.2%	0.0%	0.0%	0.1%	7.0%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCE	ENTAGE DI	STRIBUTIO	N BY FUN	CTION	-,
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Public	-aoH	Police	age &	A11
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Vermont		-							
State & Local		\$1,746.8	39.3%	10.3%	12.6%	5.4%	3.2%	2.3%	26.9%
State	1 - 1 - 1	\$1,047.5	26.8%	10.0%	21.0%	8.6%	1.8%	0.0%	31.8%
Local	\$357.7	\$699.3	58.0%	10.9%	0.0%	0.5%	5.3%	5.7%	19.6%
County	\$1.1	\$2.1	0.0%	0.0%	0.0%	0.0%	16.8%	0.4%	82.8%
Municipal	\$50.1	\$97.9	0.0%	13.4%	0.0%	0.6%	19.0%	17.2%	49.8%
STATE-LOCAL GENERAL		FEDERAL, ocal Gener From ALL	al Expend			state-Loca		1 Expen	
	Total	Done	ont over			07- 4-3	ъ.		
	(millions)		entage: State	Local		Total		rcentag	
Vermont	(111110)	Tederar	State	Local	•	(millions) Stat	<u>е</u> <u>го</u>	cal
Total General	\$893.4	32.8%	41.9%	25.3%		\$600.5	62.4	9 37	. 6%
Education	\$350.8	12.5%	45.5%	42.0%		\$306.9			.0%
Public Welfare*	\$112.9	71.4%	28.6%	0.0%		\$32.3	_		.0%
Health & Hospitals	\$47.9	38.2%	58.3%	3.4%		\$29.6		_	.6%
Highways	\$92.3	28.8%	38.7%	32.4%		\$65.7			.6%
*Owing to data irre	gularities, ti	hese figur	es reflec	t estim	ates of	Vermont w	elfare o	fficial	8
TAX BURDENS AND DEE	зт						180	170 177	'75 ' 67
Direct Taxes as a B	Percentage of	Selecte	d State T	av Rate	g 1/83	Тах Сарас			94 88
City Median Family		General		4%		Tax Effor			109 119
			ions for:		dYes		_ 107	*10 104	103 113
Federal Personal				Pr. Dru		Per Capita	a State	and Loc	a1
Income Tax	12.1%	Cigaret	tes (pack			Debt Outs			
Social Security Tax	5.9%		e (gallon		11 e			1700 0	1
Local Property Tax	2.3%		ole Rate	•	No			į	As Percent
State-Local Persons	1							_	of U.S.
Income Tax	2.8%	Effecti ^s	ve Prop.	Tax Rate	e. FHA		Aı	nount	Average
State-Local General			Mortgage				==		
Sales Tax	0.5%					Long Term	\$	1,564	101%
Total	23.6%	Effecti ¹	ve State			Guarante		\$759	1137
Tax Burden as a Per			Tax Rates			Nonguara		\$805	92%
age of U.S. Median	99%	Level,	amily of	4, 1980	0:	Short Terr		\$104	152%
Median Family Incom	e \$26,740	\$10,000	0.9% \$	17,500:	2.17	Total		1,669	103%

\$25,000: 2.7% \$50,000: 4.6%

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

irginia		Per Capi	ta Income	: \$10,	445	Popul	ation:	3,346	,816
GENERAL REVENUE, 19	80-81			PERC	ENTAGE D	ISTRIBUTI General	ON BY SO	URCE	
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	A1d	Ald	Taxes	Tax	Тахев	Taxes	& Misc.
Virginia		41 (21 1	22 48		14 24	0.07	16.9%	14.9%	19.6%
State and Local	\$8,721.2	\$1,631.1	22.4%	n.a.	16.3%	9.9%			
State	\$5,610.9	\$1,049.4	27.1%	n.a.	0.5%	11.5%	26.2%	15.7%	18.9%
ocal	\$4,675.1	\$874.4	9.2%	32.2%	29.8%	4.7%	0.0%	8.9% 6.5%	15.1% 12.9%
ounty	\$2,501.1	\$467.8	6.0%	35.7%	34.2%	4.6%	0.0%		
lunicipal	\$2,028.8	\$379.4	11.1%	30.1%	26.3%	5.2%	0.0%	12.6%	14.7%
Ind. School Dist.				· not ap	pricame				
DIRECT GENERAL EXPE	NDITURE, 1980	-81		PERCE	NTAGE DI	STRIBUTIO	N BY FUR	CTION	
•						Heal th		Sewer-	
	Total	Per	Educa-	High-	Publ 1c	& Hos-		age &	
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Virginia			20 22	10	10 00	0.50		, 70	22.15
tate & Local	\$8,562.2	\$1,601.4	39.2%	10.5%	10.0%	8.5%	5.0%	4.7%	22.1%
State	\$3,989.0	\$746.1	27.8%	18.5%	16.0%	14.7%	1.4%	0.3%	21.3%
ocal	\$4,573.1	\$855.3	49.1%	3.4%	4.8%	3.0%	8.1%	8.6%	
County	\$2,411.9	\$451.1	61.9%	1.0%	4.4%	1.6%	6.5%	5.5%	
funicipal	\$1,959.9	\$366.5	38.6%	6.6%	5.9%	1.9%	10.9%	8.6%	27.5%
	Total	From ALL S	age Finar	nced by:	- :	Total	From OWI	ercenta	
	(millions)		State	Local		(millions			ocal
Virginia					-				
Total General	\$8,562.2	22.8%	46.5%	30.67		\$6,607.9			9.7%
Education	\$3,355.4	12.2%	55.5%	32.37		\$2,944.8			6.8%
Public Welfare	\$859.5	62.2%	28.5%	9.3%		\$324.9			4.7%
Health & Hospitals	\$726.2	6.6%	73.0%	20.47	4	\$678.5	78.	1% 2	1.9%
Highways	\$896.1	34.6%	52.8%	12.67	K.	\$586.0	80.	7% 1	9.3%
TAX BURDENS AND DE	вт	 				<u> </u>	180	'79 '7	7 '75 '67
Direct Taxes as a D	Percentage of	Select	ed State	Tax Rate	es.1/83	Tax Capac			
City Median Family	Income, 1980		Sales:			Tax Effor			
		Exemp	tions for		odNo				
Federal Personal					ıgs-Yes	Per Capit			
Income Tax	10.7%	Cigare	ttes (paci	k) :		Debt Outs	standing	, 1980 –	<u>81</u>
Social Security Tax		Gasoli:	ne (gallo:	n)	11 ¢				_
Local Property Tax	1.6%		able Rate		No				As Percen
State-Local Persona									of U.S.
Income Tax	3.0%	Effect	ive Prop.	Tax Ra	te, FHA			Amount	Average
State-Local General			Mortgag						
Sales Tax	1.1%					Long Terr	n	\$1,084	70%
Total	22.5%	Effect	ive State	Person	al	Guarant		\$493	73%
TOTAL			Tax Rate				ranteed	\$591	68%
Toy Burden on a Do-	TCENT_		Family o			Short Ter		\$84	122%
Tax Burden as a Per	n 059					DIGIT IC		γυ -	
age of U.S. Media						Total		\$1,169	72%
		\$10,00	0: 1.8% 0: 3.2%	\$17,500	2.3%	Total		\$1,169	72%

U.S. Advisory Commission on Intergovernmental Relations

Washington		Per Capi	ca Income	911,	266	Рорш	ation:	4,132	,1/9
GENERAL REVENUE, 1	980-81	PERCENTAGE DISTRIBUTION BY SOURCE General							
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	Ald	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Washington	<u> </u>							14700	4
State and Local	\$8,114.3	\$1,963.7	23.5%	n.a.	15.3%	23.2%	0.0%	14.3%	23.7%
State	\$5,347.6	\$1,294.1	28.8%	n.a.	9.8%	32.1%	0.0%	16.5%	12.7%
Local	\$4,807.7	\$1,163.5	7.6%	40.4%	14.9%	3.5%	0.0%	5.8%	27.9%
County	\$904.9	\$219.0	10.5%	23.2%	23.9%	5.2%	0.0%	12.9%	24.2%
Municipal	\$1,054.3	\$255.1	15.5%	17.3%	13.1%	8.4%	0.0%	15.3%	30.5%
Ind. School Dist.	\$2,090.3	\$505.8	1.8%	73.1%	11.5%	0.0%	0.0%	0.0%	13.6%
DIRECT GENERAL EXP	ENDITURE, 1980)-81	- 	PERCE	NTAGE DIS		N BY FUN	CTION	 -
						Heal th		Sewer-	
	Total	Per	Educa-	High-	Publ 1c	& Hos-	Police	age &	Al 1
	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Washington									
State & Local	\$8,607.8	\$2,083.1	39.5%	10.4%	10.9%	7.8%	4.5%	2.6%	24.3%
State	\$4,027.0	\$974.5	31.37	13.9%	23.0%	10.4%	1.1%	0.1%	20.2%
Local	\$4,580.7	\$1,108.6	46.8%	7.3%	0.2%	5.5%	7.5%	4.8%	27.9%
County	\$774.0	\$187.3	0.3%	24.3%	0.9%	9.1%	9.8%	5.2%	50.4%
lunicipal	\$1,007.4	\$243.8	0.2%	14.4%	0.1%	2.0%	22.5%	15.0%	45.9%
STATE-LOCAL GENERA		cal Genera				ate-Loca	l Genera	l Expen	
STATE-LOCAL GENERA			l Expendi			ate-Loca		l Expen	
STATE-LOCAL GENERA	State-Lo	ocal Genera From ALL S Percent	l Expendi	tures	St	ate-Loca itures Total	l Genera From OWN Pe	l Expen	<u>8</u>
	State-Lo	ocal Genera From ALL S Percent	l Expendi Jour <u>c</u> es	tures	St	ate-Loca itures	l Genera From OWN Pe	l Expen	<u>8</u>
Washington	State-Lo Total (millions)	Percent	l Expendi ources age Finar State	tures iced by: Local	St	ate-Loca itures Total millions	1 Genera From OWN Pe) Stat	l Expen	<u>.</u> e:
Washington Total General	Total (millions) \$8,607.8	Percent Federal 22.1%	expendi cources age Finar State 48.7%	tures iced by: Local	St	ate-Loca itures Total	1 Genera From OWN Pe) Stat	l Expen Source rcentag e Lo	<u>.</u> e:
Washington Total General Education	Total (millions) \$8,607.8 \$3,403.0	Percent Federal 22.1%	age Finar State 48.7% 71.7%	tures iced by: Local	St	ate-Loca itures Total millions	1 Genera From OWN Pe) Stat	l Expen Source rcentag e Lo	e: cal
Washington Total General Education Public Welfare	Total (millions) \$8,607.8 \$3,403.0 \$935.8	Percent Federal 22.1% 10.8% 51.4%	expendi cources age Finar State 48.7%	tures iced by: Local	St	Total millions	1 Genera From OWN Pe) Stat 62.6 80.4	Source rcentag e Lo 7 37	e: cal
Washington Total General Education Public Welfare Health & Hospitals	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7	Percent Federal 22.1% 10.8% 51.4% 14.3%	age Finar State 48.7% 71.7%	ltures iced by: Local 29.1% 17.5% 0.8% 37.4%	St	Total millions \$6,703.7 \$3,034.0	1 Genera From OWN Pe) Stat 62.6 80.4 98.3	Source Creentage Lo X 37 X 19 X 1	e: cal .4%
Washington Total General Education Public Welfare Health & Hospitals	Total (millions) \$8,607.8 \$3,403.0 \$935.8	Percent Federal 22.1% 10.8% 51.4%	age Finar State 48.7% 71.7% 47.8%	ltures nced by: Local 29.1% 17.5%	St	Total millions \$6,703.7 \$3,034.0 \$454.7	1 Genera From OWN Pe) Stat 62.6 80.4 98.3 56.4	1 Expension Source	e: cal .4% .6%
Washington Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9	Percent Federal 22.1% 10.8% 51.4% 14.3%	d Expendi ources age Finar State 48.7% 71.7% 47.8% 48.3%	ltures iced by: Local 29.1% 17.5% 0.8% 37.4%	St	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7	Per Stat 62.6 80.4 98.3 56.4 54.5	1 Expension Source	e: cal .4% .6% .7% .6%
Washington Total General Education Public Welfare Health & Hospitals Highways	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9	Percent Federal 22.1% 10.8% 51.4% 14.3% 39.3%	d Expendiources age Finar State 48.7% 71.7% 47.8% 48.3% 39.1%	29.17 17.5% 0.8% 37.4% 21.5%	St	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2	1 Genera From OWN Pe) Stat 62.6 80.4 98.3 56.4 64.5	1 Expension Source Source Free Lo X	e: cal .4% .6% .7% .6% .5%
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of	Percent Percent Percent 22.1% 10.8% 51.4% 14.3% 39.3% Selecte	d Expendiources age Finar State 48.7% 71.7% 47.8% 48.3% 39.1%	29.12 17.5% 0.82 37.4% 21.5%	St <u>(</u>	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2	1 Genera From OWN Pe Stat 62.6 80.4 98.3 56.4 64.5	1 Expens Source Freentage Lo 1	e: cal .4% .6% .7% .6% .5% -7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .7% .7% .7% .7% .7% .7% .7
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of	Percent Federal 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5%	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State 1 Sales: 5	29.12 17.5% 0.82 37.4% 21.5%	St (4) (4) (5) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2	1 Genera From OWN Pe Stat 62.6 80.4 98.3 56.4 64.5	1 Expens Source Freentage Lo 1	e: cal .4% .6% .7% .6% .5% -7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .7% .7% .7% .7% .7% .7% .7
Washington Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a Extry Median Family	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980	Percent Federal 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5%	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State 1 Sales: 5	29.12 17.52 0.82 37.42 21.52	s,1/83 Tocal T	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac ax Effor 983)	Per Stat 62.6 80.4 98.3 56.4 64.5 103 t 94	Source rcentag e Lo 7 37 7 19 7 43 7 35 7 97 7 95	e: cal .4% .6% .7% .6% .5%
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980	Percent Percent Percent 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5% Exempt	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State 7 Sales: 5 after 6/ ions for:	29.12 17.5% 0.82 37.4% 21.5%	s,1/83 Tocal Tyes (in 1 gs-Yes F	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 64.5 103 t 94 a State	Expension Source	e: cal .4% .6% .7% .6% .5% .7% .175 .102 .106
Washington Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a Eity Median Family Federal Personal Income Tax Social Security Ta	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2%	Percent Percent Percent Percent 10.8% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5% Exempt Cigs.(p	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% dd State T Sales: 5 after 6/ ions for: ack) 234(2	29.12 17.52 0.82 37.42 21.52 Sax Rate 0.42 + 1 8.63 Pr. Dru	s,1/83 Tocal Tgs-Yes (in 1 gs-Yes Fr 6/83)	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 64.5 103 t 94 a State	Source rcentag e Lo 7 37 7 19 7 17 7 103 7 101 97 95 and Loc 1980-8	2 : cal .4% .6% .7% .6% .5% .5% .7% .102 .106
Washington Fotal General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a Eity Median Family Federal Personal Income Tax Social Security Tax Local Property Tax	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8%	Percent Federal 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5% Exempt Cigs.(p Gasolin	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack)23¢(2	29.1% 17.5% 0.8% 37.4% 21.5% Sax Rate 6.4% + 1 83) Food— Pr. Dru 10¢ afte	s,1/83 Tocal Tyes (in 1 gs-Yes F c 6/83) To 12¢	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 64.5 103 t 94 a State	Source rcentag e Lo 7 37 7 19 7 17 7 103 7 101 97 95 and Loc 1980-8	e: cal .4% .6% .7% .6% .5% .5% .5% .175 '67 .98 112 102 106
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Tax Local Property Tax State-Local Person	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8%	Percent Percen	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack) 23¢(2 e (gallon ble Rate	29.1% 17.5% 0.8% 37.4% 21.5% Cax Rate 5.4% + 1 83) Food Pr. Dru 104 afte	s,1/83 Tocal Tgs-Yes (in 1 gs-Yes Fr 6/83) T12¢	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 64.5 103 t 94 a State	Source rcentag e Lo 7 37 7 19 7 17 7 103 7 101 97 95 and Loc 1980-8	e: cal .4% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .6% .7% .6% .6% .7% .6% .6% .7% .6% .6% .6% .6% .6% .6% .6% .6
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al	Percent Percen	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack) 23¢(2 e (gallon ble Rate ve Prop.	1 Lures Local 29.17 17.5% 0.8% 37.4% 21.5% Lax Rate 1.4% + 1 83) Food— Pr. Dru 10¢ afte	s,1/83 Tocal Tyes (in 1 gs-Yes Ft 6/83) Tyes e, FHA	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 98.3 56.4 64.5 ity 103 t 94 a State tanding,	Source rcentag e Lo 7 37 7 19 7 17 7 103 7 101 97 95 and Loc 1980-8	e: cal .4% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .6% .7% .6% .6% .7% .6% .7% .6% .6% .6% .6% .6% .6% .6% .6
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Genera	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al	Percent Percen	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack) 23¢(2 e (gallon ble Rate	1 Lures Local 29.17 17.5% 0.8% 37.4% 21.5% Lax Rate 1.4% + 1 83) Food— Pr. Dru 10¢ afte	s,1/83 Tocal Tyes (in 1 gs-Yes Ft 6/83) Tyes e, FHA	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	Per Stat 62.6 80.4 98.3 56.4 64.5 ity 103 t 94 a State tanding,	Expension Source	*** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** **
Washington Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al 1 1.1%	Percent Percen	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack)23¢(2 e (galloe) ble Rate ve Prop.	29.1% 17.5% 0.8% 37.4% 21.5% Cax Rate 6.4% + 1 (83) Food— Pr. Dru 10¢ afte 1) Tax Rat	s,1/83 1 ocal 1 Yes (in 1 gs-Yes F r 6/83) 1 12¢ Yes e, FHA 0.95%	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) Per Capit	1 General From OWN Pe Stat 62.6 80.4 98.3 56.4 64.5 ity 103 t 94 a State tanding,	Expension Source	e: cal .4% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .7% .6% .6% .7% .6% .6% .7% .6% .7% .6% .6% .6% .6% .6% .6% .6% .6
Washington Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Fotal	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al 1 1.1% 21.5%	Percent Percen	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack) 23¢(2 e (gallon ble Rate ve Prop.	29.1% 17.5% 0.8% 37.4% 21.5% Cax Rate 6.4% + 1 (83) Food— Pr. Dru 10¢ afte 1) Tax Rat	s,1/83 1 ocal 1 Yes (in 1 gs-Yes F r 6/83) 1 12¢ Yes e, FHA 0.95%	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac Cax Effor 983) er Capit	1 Genera From OWN Pe 3 56.4 98.3 56.4 64.5 1ty 103 1 94 a State tanding,	Expension Source	e: cal .4% .6% .7% .6% .5% -75 '67 -98 112 102 106 al i As Perce of U.S Averag
Washington Fotal General Education Public Welfare Health & Hospitals Highways FAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Person Income Tax State-Local Genera Sales Tax Fotal Fax Burden as a Pe	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al1 1.1% 21.5% rcent-	Percent Federal 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5% Exempt Cigs.(p Gasolin Varia Effecti Insured Effecti Income	d Expenditures age Finan State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack) 23¢(2 e (gallon ble Rate ve Prop. Mortgage ve State Tax Rates	29.12 17.52 0.82 37.42 21.52 (ax Rate 1.42 + 1 83) Food Pr. Dru 1.04 afte 1.1981: Persona 1. by In	s, 1/83 Tocal Tropic for a fine f	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac ax Effor 983) er Capit ebt Outs	1 Genera From OWN Pe 3 56.4 98.3 56.4 64.5 1ty 103 1 94 a State tanding,	Expension Source	*** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** **
Washington Total General Education Public Welfare Health & Hospitals Highways TAX BURDENS AND DE Direct Taxes as a City Median Family Federal Personal Income Tax Social Security Ta Local Property Tax State-Local Genera	Total (millions) \$8,607.8 \$3,403.0 \$935.8 \$669.7 \$893.9 BT Percentage of Income, 1980 13.4% x 5.2% 1.8% al1 1.1% 21.5% rcent-n 90%	Percent Percent Percent 22.1% 10.8% 51.4% 14.3% 39.3% Selecte General (4.5% Exempt Cigs.(p Gasolin Varia Effecti Insured Effecti Income Level,	age Finar State 48.7% 71.7% 47.8% 48.3% 39.1% d State T Sales: 5 after 6/ ions for: ack)23¢(2 e (gallor ble Rate ve Prop. Mortgage ve State	Lures Local 29.17 17.5% 0.8% 37.4% 21.5% Lax Rate 1.4% + 1 83) Food— Pr. Dru 00 afte 1) Tax Rat 1, 1981: Persona 1, by In 14, 198	s,1/83	Total millions \$6,703.7 \$3,034.0 \$454.7 \$573.7 \$542.2 Cax Capac ax Effor 983) er Capit ebt Outs	Pe Stat 62.6 80.4 98.3 56.4 64.5 ity 103 t 94 a State tanding, eed anteed \$	Expension Source	*** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** *** *** *** *** *** *** *** *** *** *** ** *** *** **

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

West Virginia		Per Capi	ta Income	e: <u>\$8,3</u>	34	Popul	ation:	1,950	,278
CHARDAI DEIGNIE 10	100_01			PERC	ENTAGE I	DISTRIBUTION BY SOURCE			
GENERAL REVENUE, 19	900-01					General			
	To a of	Per	Federal	State	Property		Income	Other	Charges
	Total (millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Deser Wilmedada	(MILI IONS)	Capica							
West Virginia State and Local	\$3,168.8	\$1,624.8	28.3%	n.a.	9.1%	19.7%	9.5%	13.2%	20.2%
	\$2,319.4	\$1,189.3	32.8%	n.a.	0.0%	26.9%	12.9%	14.9%	12.5%
State	\$1,450.8	\$743.9	9.5%	41.2%	19.9%	0.0%	0.0%	5.1%	24.4%
Local	\$251.1	\$128.7	11.9%	11.4%	23.3%	0.0%	0.0%	0.7%	52.8%
County Municipal	\$350.5	\$179.7	23.0%	2.5%	8.3%	0.0%	0.0%	20.7%	45.6%
Ind. School Dist.	\$814.8	\$417.8	0.5%	68.5%	24.6%	0.0%	0.0%	0.0%	6.4%
DIRECT GENERAL EXPE	ENDITURE, 1980-	-81		PERCE	NTAGE D	ISTRIBUTIO	N BY FUI		
		_				Health	D-1	Sewer-	
	Total	Per	Educa-	High-	Public	& Hos-	Police	_	Al 1
	(millions)	Capita	tion	ways	Welfare	<u>pitals</u>	& Fire	Sanit.	Other
West Virginia					0 / 2	7.02	^ O#	2 / 4	25 78
State & Local	\$3,169.8	\$1,625.3	35.9%	16.9%	8.4%	7.9%	2.8%	2.4%	25.7%
State	\$1,741.9	\$893.2	18.5%	29.1%	15.2%	7.7%	1.2%	0.0%	28.2%
Local	\$1,427.8	\$732.1	57.0%	1.9%	0.2%	8.2%	4.7%	5.4%	22.6%
County	\$246.1	\$126.2	0.0%	0.0%	1.1%	18.5%	6.3%	1.3%	72.7%
Municipal	\$314.4	\$161.2	0.0%	8.5%	0.0%	22.8%	16.5%	15.6%	36.5%
	Total		tage Fina State	nced by: Local		Total (millions		ercentag	e: cal
West Virginia	(millions)	Tenerar	State	<u> 2000 au</u>	<u>-</u>	(411110111	Jea.		
Total General	\$3,169.8	28.3%	49.8%	21.9	Ľ	\$2,272.	69.	4% 30	.6%
	\$1,137.5	11.5%	66.3%	22.27		\$1,007.2			1%
Education Public Welfare	\$267.4	65.4%	33.6%	1.0		\$92.			. 9%
Health & Hospitals	\$251.9	12.5%	47.3%	40.27		\$220.			0%
•	\$534.6	52.3%	42.8%	5.0		\$255.			. 4%
Highways	Q33410	J21 JA	7240%	J. 0,	<u> </u>	7-2			7 2.1
TAX BURDENS AND DE					. / 0.0			<u>'79 '77</u>	
Direct Taxes as a			ed State		es,1/83			95 90	
City Median Family	Income, 1980		l Sales:	5% Fo.		Tax Effo	rt 82	81 80	, 00 30
		Exemp	tions for		odYes ugs-Yes	Per Capi	. C+o+a	and I or	· al
Federal Personal	0.4	04	**** /===			Debt Out			
Income Tax	9.6%		ttes (pac	κ <i>)</i> \ 1.	174	Debt Out	randing	, 1700-0	<u>,, ,</u>
Social Security Ta			ne (gallo		0.5¢				As Percen
Local Property Tax		var1	able Rate		No				of U.S.
State-Local Person		7.5		M P	4 T213 4			Amount	
Income Tax	1.6%		ive Prop.				-	Amount	Average
State-Local General		Insure	d Mortgag	e, 1981	: 0.37%			4. 000	,
Sales Tax	0.97	·				Long Term		\$1,883	122%
Total	20.0%		ive State			Guaran		\$612	91%
Tax Burden as a Pe	rcent-		Tax Rate			_	ranteed	\$1,271	146%
age of U.S. Media	n 84%	Level,	Family o	f 4, 19	80:	Short Te		\$13	19%
Median Family Inco		\$10,00	0: 1.4%	\$17,500	: 1.4%	Total		\$1,897	117%
	•		0: 1.9%						

GENERAL REVENUE, 19	80-81			PERC	CENTAGE D	ISTRIBUT1	ON BY SO	URCE	
						General			
	Total	Per	Federal	State	Property	Sales	Income	Other	Charges
	(millions)	Capita	Aid	Aid	Taxes	Tax	Taxes	Taxes	& Misc.
Wisconsin									
State and Local	\$9,266.6	\$1,969.3	21.4%	n.a.	19.8%	9.7%	20.6%	8.1%	20.3%
State	\$6,036.5	\$1,282.9	26.8%	n.a.	1.5%	14.9%	31.6%	12.0%	13.1%
Local	\$5,818.2	\$1,236.5	6.3%	43.8%	30.0%	0.0%	0.0%	0.5%	19.4%
County	\$1,487.1	\$316.0	5.6%	42.2%	17.7%	0.0%	0.0%	0.2%	34.2%
Municipal	\$2,156.0	\$458.2	8.3%	42.2%	27.0%	0.0%	0.0%	0.9%	21.6%
Ind. School Dist.	\$1,923.8	\$408.8	2.5%	46.0%	44.2%	0.0%	0.0%	0.0%	7 - 2%
DIRECT GENERAL EXPE	NDITURE 1980	 1_81		PERCE	NTACE DI	STRIBUTIO	N RV FIIN	CTION	
		. 01		I DIOL	MINOD DI	Heal th	N DI POP	Sewer-	
	Total	Per	Educa-	High~	Public	& Hos-	Police	-	A1 1
	a contract of the contract of			_				age &	
Wisconsin	(millions)	Capita	tion	ways	Welfare	pitals	& Fire	Sanit.	Other
Wisconsin State & Local	en 074 n	61 020 0	20 ==	10 20	14.79	7 0*	c ^=	(A@	10 58
State & Local	\$9,076.9	\$1,929.0	38.5%	10.3%	14.6%	7.2%	5.0%	4.9%	19.5%
otate Local	\$3,267.2	\$694.3	30.2%	9.4%	28.9%	8.1%	0.7%	0.9%	21.8%
	\$5,809.7	\$1,234.6	43.2%	10.8%	6.5%	6.7%	7.4%	7.1%	18.2%
County	\$1,448.0	\$307.7	2.0%	16.5%	25.5%	24.4%	6.1%	0.4%	25.0%
Municipal	\$2,084.9	\$443.1	28.8%	13.1%	0.4%	1.6%	15.4%	13.0%	27.6%
STATE-LOCAL GENERAL	EXPENDITURE:	FEDERAL,	STATE AN	D LOCAL	SHARE O	F FINANCE	s, 1980-	81	
	State-Lo	cal Genera	-	tures	S	tate-Loca			
		From ALL S	ources			itures	From OWN	Source	<u> </u>
	Total		age Finar	•		Total		rcentag	
114 *** 4 .	(millions)	Federal	State	Local		(millions	<u>)</u> Stat	<u>е Lo</u>	cal
Wisconsin	40 07/ 0	01.04	10.00	20.00					
Total General	\$9,076.9	21.9%	48.9%	29.2%		\$7,091.2			. 4%
ducation	\$3,498.2	10.5%	54.4%	35.1%		\$3,130.5			- 2%
Public Welfare	\$1,321.5	67.1%	22.9%	10.0%		\$435.1			. 5%
Health & Hospitals	\$653.1	10.6%	45.2%	44.2%		\$583.8			. 4%
lighways	\$938.1	15.6%	34.8%	49.6%		\$792.0	41.2	% 58	. 8%
TAX BURDENS AND DEB	T								
Direct Taxes as a Po	ercentage of	Selecte	d State T	av Rate	e_1/83 1	Гах Сарас:		<u>'79</u>	$\frac{175}{96} \frac{167}{94}$
ity Median Family			Sales: 5			Tax Effor	116		116 124
			f Apr. re				_ 110	,	110 124
ederal Personal			ions for:		-	er Capit	o State	and Los	1
Income Tax	12.4%	-icabe			=				_
ocial Security Tax		Ciaa (n	ack)25¢(2	Pr. Dru		ebt Outs	cand ring,	1700-0	<u> </u>
ocal Property Tax	3.3%		e (gallon		13¢				la Dama-
State-Local Personal			e (garron ble Rate		No No			•	As Perce
Income Tax	5.7%			Tow Dat					of U.S
	3.7%		ve Prop.				A	mount	Averag
tate-Local General	0.00	Insured	Mortgage	, 1981:		_			
Sales Tax	0.9%					Long Term		1,250	81%
otal	28.0%		ve State			Guarante	eed	\$887	132%
ax Burden as a Perc	-		Cax Rates			Nonguara	anteed	\$362	41%
	1100	Taval	amily of	4, 198	0: 8	hort Term	n	\$47	69%
age of U.S. Median	118%	never,							

Wyoming	ing Per		Per Capita Income: \$11,780				ation:	469,556	
GENERAL REVENUE, 1	980-81			PERC	ENTAGE	DISTRIBUTI	ON BY SO	URCE	
	65 a 1	D	P-41	Chaha	Decemb	General	Tnaama	Other	Charges
	Total	Per	Federal		Property	•	Income	Taxes	Charges & Misc.
******	(millions)	Capita	A1d	Ald	Taxes	Tax	Taxes	TOYER	d MISC.
Wyoming	61 710 7	62 647 E	10 64		18.3%	13.7%	0.0%	14.7%	33.7%
State and Local	\$1,712.7	\$3,647.5	19.6%	n.a.	2.6%	19.5%	0.0%	24.3%	24.5%
State	\$1,010.1	\$2,151.2	29.1% 4.4%	n.a. 26.5%	30.0%	3.9%	0.0%	0.7%	34.5%
Local	\$958.1	\$2,040.5			28.9%		0.0%	0.1%	51.3%
County	\$432.3	\$920.6	3.0%	8.0%		_	0.0%	3.5%	40.6%
Municipal	\$174.8	\$372.3	12.1%	40.0%	3.8%		0.0%	0.0%	26.2%
Ind. School Dist.	\$416.1	\$886.2	1.9%	35.2%	36.6%	0.0%	0.0%	0.0%	20.2%
DIRECT GENERAL EXP	ENDITURE, 1980	-81		PERCI	ENTAGE D	ISTRIBUTIO	N BY FUN	CTION Sewer-	
	M- + -1	Dem	Educac	Ud ah	Publ ic		Police	age &	A11
	Total	Per	Educa-	High-	Welfar		& Fire	-	
Usromine	(millions)	Capita	tion	ways	METTAL	e <u>pitals</u>	a . TIG	Sanit.	Other
Wyoming State & Local	\$1,306.6	\$2,782.6	36.4%	16.4%	3.7%	9.2%	4.0%	2.0%	28.2%
		\$1,137.5	18.6%	31.4%	9.0%	_	1.8%	0.0%	31.7%
State		\$1,645.1	48.7%	6.0%	0.1%		5.5%	3.4%	25.8%
Local	•	\$454.0		10.8%	0.1%		5.7%	1.0%	52.6%
County	\$213.2		0.0% 0.0%	15.9%	0.1%		19.9%	15.0%	48.7%
Municipal	\$147.5	\$314.1	0.0%	13.3%	0.1%	0.5%	19.94	13.0%	40.7%
STATE-LOCAL GENERA							·		
		cal Genera From ALL S		tures	;	State-Loca itures	l Genera From OWN	-	
					•				
	Total	Percent	age Finar	nced by:	}	Total	Pe	ercentag	e:
	(millions)	Federal	State	Local	_	(millions) Stat	e Lo	cal
Wyoming		-	·						
Total General	\$1,306.6	25.7%	43.6%	30.77	Ľ.	\$970.6	58.7	7% 41	. 3%
Education	\$475.9	7.9%	45.6%	46.5%	•	\$438.4	49.5	5% 50	- 5%
Public Welfare	\$48.4	51.6%	48.4%	0.02	K	\$23.4	100.0	0% 0	.0%
Health & Hospitals	\$120.6	3.6%	30.8%	65.72	•	\$116.3	31.9	% 68	. 1%
Highways	\$214.3	29.8%	53.0%	17.27	4	\$150.4	75.5	5% 24	- 5%
						<u> </u>			
TAX BURDENS AND DE	BT								
			1.65				80	19 177	75 67
Direct Taxes as a			d State			Tax Capac		1/9 109	162 141
City Median Family	Income, 1980		Sales:			Tax Effor	<u>t</u> 74	79 78	66 79
		Exempt	ions for		odNo				_
Federal Personal					igs-Yes	Per Capit			
Income Tax	12.0%		tes (paci		8¢	Debt Outs	tanding,	1980-8	1
Social Security Ta			ne (gallon	1)	8¢				
Local Property Tax		Var 1a	able Rate		No				As Percent
State-Local Person	al								of U.S.
Income Tax			lve Prop.				<u> </u>	lmount	Average
State-Local Genera		Insured	Mortgage	e, 1981	0.47%		_		
Sales Tax	1.3%					Long Term	1 \$	3,232	209%
Total	20.6%	Effecti	lve State	Persona	al	Guarant	eed	\$674	100%
Tax Burden as a Pe			Tax Rate		-	Nonguar	anteed S	2,558	294%
age of U.S. Media			Family of			Short Ter		\$7	11%
Median Family Inco			onal stat			Total		3,240	201%
	,,		- 					-	

To ascertain the deviation of individual state averages from the national averages, see "U.S. Totals and Averages" on page 85. For definitions and sources, see pages 82-84.

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 that definitional differences.) For an expanded glossary of terms, see U.S. Bureau of the Census, State Government Finances in [year].

CHARGES AND MISCELLANEOUS GENERAL REVENUE -- Current charges, 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.

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 Public Law 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.

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.

HEALTH-Health services, other than hospital care, including health rsearch, 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.

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.

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