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Significant Features of Fiscal Federalism

Volume 2

Revenues and Expenditures

1992

acir

Advisory Commission
on Intergovernmental Relations
September 1992 M-180-II

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*Significant Features
of Fiscal Federalism*

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**Advisory Commission
on Intergovernmental Relations
September 1992 M-180-II**

**U.S. Advisory Commission on
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800 K Street, NW
South Building
Suite 450
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(202) 653-5640
FAX (202) 653-5429

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Significant Features could not be produced without the cooperation and assistance of the staff of the Governments Division of the U.S. Bureau of the Census. ACIR also receives numerous comments and suggestions from

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John Kincaid
Executive Director

Henry A. Coleman
Director, Government Finance Research

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Washington, DC 20036
(202-785-6323)

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Notes

—represents zero

< rounds to zero

* rounds to 100%

† less than \$1 per capita

Regions—The regional designations and the states included in them are those used by the Bureau of Economic Analysis of the U.S. Department of Commerce. Therefore, in most tables, the Far West regional totals do not include Alaska and Hawaii. In each instance, this will be noted. Bureau of Economic Analysis regions differ from those used by the Bureau of the Census.

District of Columbia—Some tables will show DC as an exhibit, excluding it from United States and regional totals. This is done because the District of Columbia has both “state” and “local” government responsibilities without being either. As a result, certain revenue and expenditure characteristics are not “typical” of a state and/or local government. The Bureau of the Census categorizes the District as a municipality.

How to read the numbers:

in thousands—add 000 (\$1,200 = \$1,200,000 or \$1.2 million)

in millions—add 000,000 (\$1,200 = \$1,200,000,000 or \$1.2 billion)

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Florida	299	Ohio	325
Georgia	300	Oklahoma	326
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Idaho	302	Pennsylvania	328
Illinois	303	Rhode Island	329
Indiana	304	South Carolina	330
Iowa	305	South Dakota	331
Kansas	306	Tennessee	332
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x Advisory Commission on Intergovernmental Relations

Introduction

This is the second volume of the 1992 edition of ACIR's *Significant Features of Fiscal Federalism*—the annual compendium of information on the finances of federal, state, and local governments in the United States. Volume I, which was published in February, presents information relating to tax rates and the budget processes in the federal, state, and local systems.

Since its inception in 1961 as *Tax Overlapping in the United States*, and now as the annual *Significant Features*, ACIR's report on the fiscal character of American governments has been an essential tool for tracing long-term trends and changes in the system.

The importance of a book like *Significant Features* has increased during the past three decades. This is true for at least three reasons. First, the intergovernmental system has experienced dramatic change, especially during the past decade as the national government has cut back on its fiscal assistance. Although the states have assumed some of the domestic fiscal responsibilities, in many cases local governments have been pushed toward increased self-reliance.

Second, important shifts are taking place in the nation's economic and demographic structures. The economy is moving away from a primary reliance on heavy manufacturing toward increased activity in trade, service, and advanced technology-dependent manufacturing. The demographics also are in flux: at the same time that total population growth is slowing, the proportions that are elderly and of elementary school age are increasing. In addition, the United States is becoming more racially and ethnically diverse.

These economic and demographic changes will have important implications for the types of services governments provide and the governments that provide them.

Third, as international competitiveness increases, the role that governments play in terms of size, expenditure and tax mix, and functional responsibilities will come under increasing scrutiny. In order to develop policies that will have a favorable impact on the U.S. competitive position and the nation's standard of living, it is important to have access to a consistent and historical intergovernmental fiscal data base.

On Using Data

In compiling this book, great care has been taken to present the information in a manner that is conceptually

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

Be familiar with the terminology. For example, understanding distinctions such as those between "total," "general," and "own-source" revenues will prevent many a serious error. It can also help one sort out and quickly identify the bias of the user whose purpose may be to confuse or misrepresent. To aid in the proper use and interpretation of the data, this book includes a glossary.

Read the introductory narrative to each section, which gives the contents and sources and notes special features.

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

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

Examine the sources cited for each table. ACIR relies on three basic sources: the Governments Division of the U.S. Bureau of the Census for "census data," the Bureau of Economic Analysis (BEA) for National Income and Product Accounts, and the U.S. Office of Management and Budget (OMB) for federal budget information. There are important differences among the three. For example, a state or local "revenue" in a Census document is not always the same as a state or local "receipt" in a BEA table. Similarly, BEA and OMB differ on what constitutes a governmental "surplus" or "deficit." See below for a discussion of the major differences between the sources.

Watch for revisions in historical data. As new information becomes available to Census and BEA, revisions

are made to the historical data (e.g., state-by-state population figures), which then necessitate a change in calculations based on the old data.

Organization of the Report

This volume proceeds from the overview to the specific. Historical information is presented throughout, as are calculations of revenues and expenditures on a per capita basis and as a percentage of personal income.

The report is divided into 14 sections. The first section is fiscal trends. The second contains comparisons of the United States and 23 member countries of the Organization for Economic Cooperation and Development (OECD). The third section provides a summary of key measures and trends relating to U.S. economics and demographics.

Section four presents aggregate trend data for the federal government and state and local governments. This is mostly BEA information (all governments) and OMB figures (federal budget only).

The fifth section, intergovernmental fiscal flows, presents several tables on federal-state/local and state-local relationships.

Up to this point, there has been a judicious interspersing (but not mixing) of BEA, OMB, and Census Data. The rest of the book is based on Census material.

Beginning with the sixth section, information is presented on expenditures and revenues and taxes on an aggregated basis. Data for all governments comes first, followed by details by type of government.

The next two sections present revenues and expenditures by state. Each of these sections ends with selected historical data by state. Public employment and finances of state and local employee retirement systems are highlighted in the ninth section. Section ten contains data on public debt. The first table shows the aggregate amounts of debt for federal, state, and local governments. Then, short-term and long-term debt is broken down by state. The section ends with data on private activity bonds.

The next sections contain three calculated data sets. The first is a summary of ACIR's most recent state-by-state estimates of the "representative tax system" and "representative expenditure" measures of fiscal capacity. The following section, special features, contains data on Medicaid and education funding. Those tables are followed by state rankings for selected revenue and expenditure categories, and "snapshot" profiles of the state and local fiscal systems.

How the Data Sources Differ

As noted above, *Significant Features* relies on three basic sources: the Census, national income statistics, and the federal budget. Each has its strengths and limitations, and it is important to be clear as to their differences.

The major reason for the variations between Census, national income, and budget data stems from differences in concepts and timing. Although there is a great deal of overlap in the data, great care should be taken in using the numbers interchangeably. The National Income and Product Accounts (NIPA) are designed to measure the overall performance of the economy in the "current" (calendar) year. The most aggregate and commonly recognized of these "economic yardsticks" is the Gross

Domestic Product (GDP). The basic approach used in national income accounting is to set up uniform types of accounts and place all final transactions in one of four economic sectors: business, household, government, and foreign. Taken together, these sectors constitute a double entry system in which an outlay recorded in one account for one sector is also recorded as a receipt in another account either for the same sector or another sector. In summary form, the NIPA consists of five accounts: personal income and outlay, government receipts and expenditures, foreign transactions, gross savings and investment, and a consolidated "national income and product" account. Thus, the NIPA measures each sector's income (receipts) and output (expenditures) at the same time.

NIPA statisticians adjust federal, state, and local receipts and expenditures data by making interpolations and extrapolations to make quarterly estimates, accruals for most business sector items (corporate profits, indirect business taxes and nontax revenues, and employer contributions to social insurance), and imputations for the federal government's contributions as an employer (military retirement and medical insurance, workers' compensation, unemployment insurance for former federal workers, and several small unfunded retirement programs.) In each case, an equal imputation is made in expenditures; the surplus or deficit is not affected. Personal sector items are done on a cash basis. See Exhibit 1 for details on differences between Census and National Income and Product Accounts figures for state and local government. Exhibit 2 shows the differences between federal government expenditures in the budget of the U.S. Government and the National Income and Product Accounts.

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

Figures on state and local government "receipts" and "expenditures" that appear in the NIPA are based primarily on Census data on "revenue" and "expenditure:"

1. Census statistics include, on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.
2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by state and local governments. In national income accounts, inter-

est received is deducted from interest paid, and only the net interest paid is included in government expenditures.

3. In Census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of state and local governments, while in national income accounts they are treated in the federal government sector.
4. Census figures include as revenue amounts from sale of real property, and as expenditure, capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In Census data, employer contributions by state and local governments to self-administered employee-retirement systems are classed as in-

tragovernmental transactions and excluded from revenue and expenditure totals. In national income accounts, however, such "government contributions to self-administered social insurance funds" are included in revenue and in expenditure as supplements to wage and salary payments.

The classifications used by Census for reporting state and local finance data will differ in several respects from the classifications used in the state and local budgets. Whereas state and local budgets may serve as an accounting statement for a particular jurisdiction, the job of the Governments Division of the Census Bureau is to report information in a statistically uniform fashion that permits fiscal comparisons over time and among governments. In order to accomplish this, Census annually surveys all state governments and a sample of local governments. Every fifth year, the bureau conducts a census of governments to collect data for all governmental units (83,237 in 1987).

Exhibit 1
Relation of State and Local Government Revenues and Expenditures, Census Basis, to Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1987-1989
(billions)

State and Local Receipts and Expenditures	1987	1988	1989
Receipts			
Total revenue: Census	\$844.3	\$884.1	\$953.5
Less: Coverage differences			
Unemployment insurance fund contributions and earnings	18.9	17.3	19.7
Certain grant programs	2.5	4.0	3.3
Capital gains, net of losses of retirement systems	16.6	9.8	8.8
Other financial transactions	2.3	1.5	1.7
Sale of land	0.7	0.8	0.8
Netting and grossing differences			
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7
Government sales	72.2	77.6	86.3
Interest and dividends received	90.0	94.8	103.0
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6
Medical vendor payments to public institutions	-8.8	-8.9	-10.3
Plus: Timing differences ¹			
Property taxes	-1.2	-5.1	-7.3
Corporate profits taxes	0.5	1.3	0.3
Other	-1.0	-1.4	1.9
Miscellaneous	0.6	0.9	-0.1
Equals: Receipts, National Income and Product Accounts basis	584.7	612.5	655.9
Expenditures			
Total expenditures: Census	777.0	826.8	890.8
Less: Coverage differences			
Unemployment insurance fund benefits paid	15.2	13.1	12.9
Purchases of land	4.6	5.2	5.1
Netting and grossing differences			
Enterprise current operating expenditure plus current surplus	84.0	90.1	98.7
Government sales	72.2	77.6	86.3
Interest and dividends received	90.0	94.8	103.0
Employer contribution to own social insurance funds	-20.0	-19.7	-19.6
Medical vendor payments to public institutions	-8.8	-8.9	-10.3
Plus: Timing differences ¹			
Excess of accruals over disbursements and other	-4.4	-1.9	-2.6
Miscellaneous	0.5	0.4	0.3
Equals: Expenditures, National Income and Product Accounts basis	535.9	573.1	612.5

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, January 1992, p. 54.

Exhibit 2
Relation of Federal Government Revenues and Expenditures, Unified Budget Basis, to Receipts and Expenditures, National Income and Product Accounts Basis, Fiscal Years 1987-1990
 (billions)

Federal Receipts and Expenditures	1987	1988	1989	1990
Receipts				
Total revenue: Unified Budget	\$854.1	\$909.0	\$990.8	1,031.5
Less: Coverage differences ¹	1.5	1.0	1.3	1.4
Netting and grossing differences				
Government employee retirement funds contribution	35.4	38.7	41.2	44.2
Taxes received from the rest of the world ²	-1.9	-2.5	-2.6	-2.7
Other ³	13.0	16.5	17.3	20.4
Plus: Timing differences				
Corporate profits taxes	2.7	-0.7	0.3	-0.3
Other taxes ⁴	-2.7	-1.7	1.2	-3.7
Miscellaneous ⁵	-0.1	-0.4	0.3	-0.3
Equals: Receipts, National Income and Product Accounts basis	899.1	955.1	1,047.1	1,087.9
Expenditures				
Total expenditures: Unified Budget	1,002.2	1,064.1	1,142.9	1,251.9
Less: Coverage differences				
Geographic ⁶	5.4	5.6	6.0	6.5
Other ⁷	-1.4	0.0	-0.3	0.1
Financial transactions				
Net lending	0.5	3.5	2.1	14.2
Deposit insurance	7.5	14.7	25.6	61.2
Other ⁸	-4.6	-2.3	-2.8	-4.5
Net purchases of land ⁹	-1.4	-0.1	-0.7	-0.9
Plus: Netting and grossing differences				
Government employee retirement funds contribution	35.4	38.7	41.2	44.2
Taxes received from the rest of the world ²	-1.9	-2.5	-2.6	-2.7
Other ³	13.0	16.5	17.3	20.4
Timing differences				
Purchases (increase in payables net of advances)	5.0	4.0	-7.3	4.4
Interest	0.1	-0.5	-0.4	0.4
Transfer payments	2.6	-0.2	0.0	2.7
Subsidies less current surplus of government enterprises	0.5	-0.4	1.0	0.7
Miscellaneous ¹⁰	0.2	0.2	0.1	0.1
Equals: Expenditures, National Income and Product Accounts basis	1,051.0	1,098.5	1,162.1	1,245.6

¹ Consists largely of contributions for social insurance by residents of U.S. territories and Puerto Rico.

² Taxes received from the rest of the world are included in the unified budget and netted against transfer payments in the National Income and Product Accounts.

³ Consists largely of proprietary receipts that are netted against outlays in the unified budget, and classified as receipts in the National Income and Product Accounts.

⁴ Consists of federal and state unemployment insurance taxes, withheld personal income tax, and Social Security contributions and excise taxes.

⁵ Consists largely of Treasury receipts from sales of foreign currencies to U.S. government agencies.

⁶ Consists largely of transfer payments, subsidies, and grants-in-aid to residents of U.S. territories and Puerto Rico.

⁷ Includes agencies such as the Postal Service and the Federal Financing Bank which, in some periods, were not included in the unified budget. Also includes purchases of silver and minor coin metal.

⁸ Includes net purchases of foreign currencies.

⁹ Includes sales on the outer continental shelf.

¹⁰ Consists largely of net expenditures of foreign currencies.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, January 1992, p. 53.

Although the Census data have the disadvantage of not being available for 12 to 18 months after the end of each government's fiscal year, the alternatives—internal state budget and other financial reports—do not provide the basis for useful comparisons across states. In order to meet their own accounting needs, states define and/or categorize revenues and expenditures in different ways. For example, expenditures on medical aid to the poor may be included as health spending by some states and as public welfare by others. Similarly, the cost of distributing information on AIDS to high school students could be classified as education or health. There also are discrepancies on the revenue side. For example, Indiana imposes a tax on the gross income of corporations and classifies the receipts as gross income tax revenues. Other states may classify such proceeds as gross receipts or combine these numbers with sales tax revenues.

For Further Information

There are three good sources of information regarding the details of the methodologies and the "crosswalk" between Census, federal budget, and national income account data:

U.S. Department of Commerce, U.S. Bureau of the Census. *Government Finances in 1989-1990*. Washington, DC: 1991. Introduction and Technical Appendices. (annual publication)

U.S. Department of Commerce, Bureau of Economic Analysis.

Government Transactions. Methodology Paper Series MP-5. 1988.

Survey of Current Business. July (annual national income issue).

The following reports are recommended for reference:

Gold, Steven D., and Judy A. Zelio. *State-Local Fiscal Indicators*. Denver: National Conference of State Legislatures, 1990.

State Policy Reports. Harold Hovey, ed. Alexandria, Virginia.

U.S. Advisory Commission on Intergovernmental Relations.

1988 State Fiscal Capacity and Effort. 1990.

State-Local Finance Diskettes, FY 1990. Supplement to *Significant Features of Fiscal Federalism, Volume 2*. 1992.

U.S. Department of Commerce, Bureau of the Census.

Projections of the Population of the United States by Age, Sex, and Race, 1988 to 2080. By Gregory Spencer. Current Population Reports, Series P-25, No. 1018. January 1989.

Projections of the Population of the States by Age, Sex, and Race, 1989 to 2010. By Signe I. Wetrogan. Current Population Reports, Series P-25, No. 1053. January 1990.

U.S. General Accounting Office.

Federal-State-Local Relations: Trends of the Past Decade and Emerging Issues. March 1990.

Intergovernmental Relations: Changing Patterns in State-Local Finances. March 1992.

Wulf, Henry S. "Using Census Data Creatively: Understanding the Census State and Local Finance Data." In Terry Nichols Clark, ed., *Monitoring Local Governments*. Dubuque, Iowa: Kendall/Hunt Publishing, 1990, pp. 7-20.

6 Advisory Commission on Intergovernmental Relations

Fiscal Trends

Significant Features of Fiscal Federalism presents a broad picture of changes in the government's role in the economy from 1929 through 1990 and in the distribution of expenditures and revenues among the different sectors of government. Also presented are changes in the composition of government expenditures and revenues from 1948 through 1990 and in the level and relative importance of federal grants-in-aid to state and local governments from 1955 through 1997.

Government's role in the economy is measured by the ratio of government expenditures (National Income and Product Accounts basis) to Gross National Product (GNP) and Gross Domestic Product (GDP) and the ratio of purchases of goods and services, including subsidies less current surplus of government enterprises, to GNP and GDP. The ratio of total government expenditures to GNP and GDP relates a measure of the size of the public sector to a measure of total output. The ratio of purchases of goods and services to GNP and GDP (in current dollars and constant 1982 dollars) measures the proportion of the nation's output that is absorbed directly by the public sector for its own purposes. In future editions, only Gross Domestic Product will be used, and constant dollars will be 1987.

The book summarizes changes in the shares of direct general expenditures by government sector for selected fiscal years 1927 to 1950 and annually from 1952 to 1990. Direct general expenditures was chosen as the measure of spending because: (1) duplication of total expenditures is avoided (there is no need to adjust the spending totals for amounts received from other government sectors); and (2) insurance trust expenditures and utility and liquor store expenditures are generally self-financed. Changes also are noted in the composition of federal, state, and local spending from 1952 through 1990.

On the revenue side, the shares of own-source general revenues of the federal government, state governments, and local governments are presented for selected fiscal years 1927 to 1950 and 1952 through 1990. Changes in the composition of federal revenues, federal general revenues, federal intergovernmental revenues of state governments, state own-source general revenues, state and federal intergovernmental revenues of local governments, and local own-source general revenues also are presented.

For federal grants-in-aid to state and local govern-

ments, changes are illustrated for fiscal years 1952 through 1997 in current and constant 1987 dollars, including the level of grants; the importance of grants to state-local general revenues (1952 through 1990), in federal outlays and as a proportion of GNP; and changes in the composition of grants from 1952 through 1997.

Following are highlights of the fiscal trends of the past 60 years.

Expenditures

As a Percentage of Gross National Product

This ratio shows the size of government sector in relation to the size of the total economy.

During the Great Depression of the 1930s, the ratio of government expenditures to GNP rose because of new demands placed on governments.

Federal expenditures relative to GNP rose from 2.5 percent of GNP in 1929 to 9.5 percent in 1936.

Federal expenditures relative to GNP reached a maximum in 1944 (World War II) of 45 percent.

Federal expenditures ranged from 16.1 percent of GNP in 1955 (post-Korean War low) to 22.1 percent in 1975 (peak).

State and local expenditures fell relative to GNP from 1933 through World War II; the ratio reached a post-war low of 4.2 percent of GNP in 1946.

State and local expenditures relative to GNP rose from 8.1 percent in 1954 (after the Korean War) to a 14.7 percent peak in 1975. This period contains the so-called "baby boom" that brought about large increases in school spending. Since 1975, state-local expenditures have averaged 13.0 percent of GNP.

Federal

The most significant change is an increase in the importance of Social Security and medicare spending. In 1952, Social Security was 2.8 percent of federal spending; since 1982, the ratio has been 25 percent. This reflects an increase in program benefits and the number of elderly.

Net interest on the federal debt reached a peak of 13.7 percent of federal expenditures in 1989. The percentage decreased slightly in 1990 to 13.5 percent. The post-World War II low was 6.0 percent in 1952.

Grants-in-aid to state and local governments rose from

3.8 percent of federal expenditures in 1954 to 17.6 percent in 1976 (peak). In 1989, grants were 10 percent of expenditures.

Between 1973 and 1978, the percentage decreased and then rose back up to 17 percent. In 1991, grants were 11.5% of expenditures. The Office of Management and Budget has estimated that this will increase to 16.3 percent by 1997. Since 1978, grants for payments to individuals as a percentage of total grants increased from 32 percent to 59 percent in 1991. The emphasis on grants has changed from aid going to places to aid going to individuals. This percentage is estimated to rise to 74 percent in 1997.

State and Local

State and local government general expenditures totaled \$834,786 million in 1989-90, up 9.5 percent from 1988-89. The major components of state and local spending are education, public welfare, health and hospitals, and highways. Education spending still accounted for the largest amount of state and local spending at roughly 33 percent. Public welfare was the second largest expenditure. In 1990, it absorbed nearly 14 percent of state and local general expenditures. The amount of highway spending has decreased since 1952 from 18% to 8% of spending. Health and corrections expenditures have notably increased since 1952. These categories have nearly doubled as a percentage of general expenditures.

State

State general spending totaled \$508,284 million in the 1989-90 fiscal year. Public welfare accounted for \$83,336 million, or 16 percent of total state outlays. State aid to local governments was \$171,852 million in 1989-90, up 5.7 percent from 1988-89. The states spent \$184,529 million on total education, including \$109,251 million in state aid to local governments for education. Spending for higher education was \$60,977 million in 1989-90, up from \$55,988 million in 1988-89. Expenditures for health and hospitals totaled \$35,543 million in 1989-90, which was a 9.8 percent increase over the previous year.

Local

Local general expenditures totaled \$504,120 million in the 1989-90 fiscal year. Elementary and secondary education spending accounted for 40 percent of local direct general spending. This percentage was steady throughout the 1980s. Spending for health and hospitals was the second highest expenditure for all local governments, at \$39 billion. This figure has grown, on average, 9 percent per year since 1980.

Revenues

Federal

Total federal revenues were \$1,154 billion in 1990. Approximately 93 percent of federal government revenues in 1990 came from income taxes, charges and miscellaneous, and social security and medicare. Individual income taxes accounted for 40 percent of all federal gov-

ernment revenues. Corporation income taxes have declined in relative importance for the federal government. In the 1950s, they accounted for 25 percent of federal revenues; for the 1980s and 1990, the average was 8 percent. Social Security revenues averaged 26 percent of federal revenues from 1981-1990; the proportion in 1952-55 was less than 6 percent.

State and Local

In 1990, state and local general revenues were \$849 billion, an 8 percent increase from 1989. Federal grants-in-aid accounted for 25.3 percent of state and local general revenues in 1978 (peak); in 1990, the percentage was 18.2 percent in 1990 (national income accounts basis). For the past two years, this percentage has increased after declining for the 10 previous years. Individual income taxes accounted for 12.4 percent of state and local general revenues. During the 1950s, this percentage was less than 5 percent. Corporation income taxes fell \$2.4 billion in 1990, representing only 2.8 percent of general revenues. Sales and gross receipts taxes grew 7.1 percent in 1990 to \$177 billion. Charges and miscellaneous revenues represent 25 percent of general revenues and a 10 percent increase from the 1988-89 fiscal year.

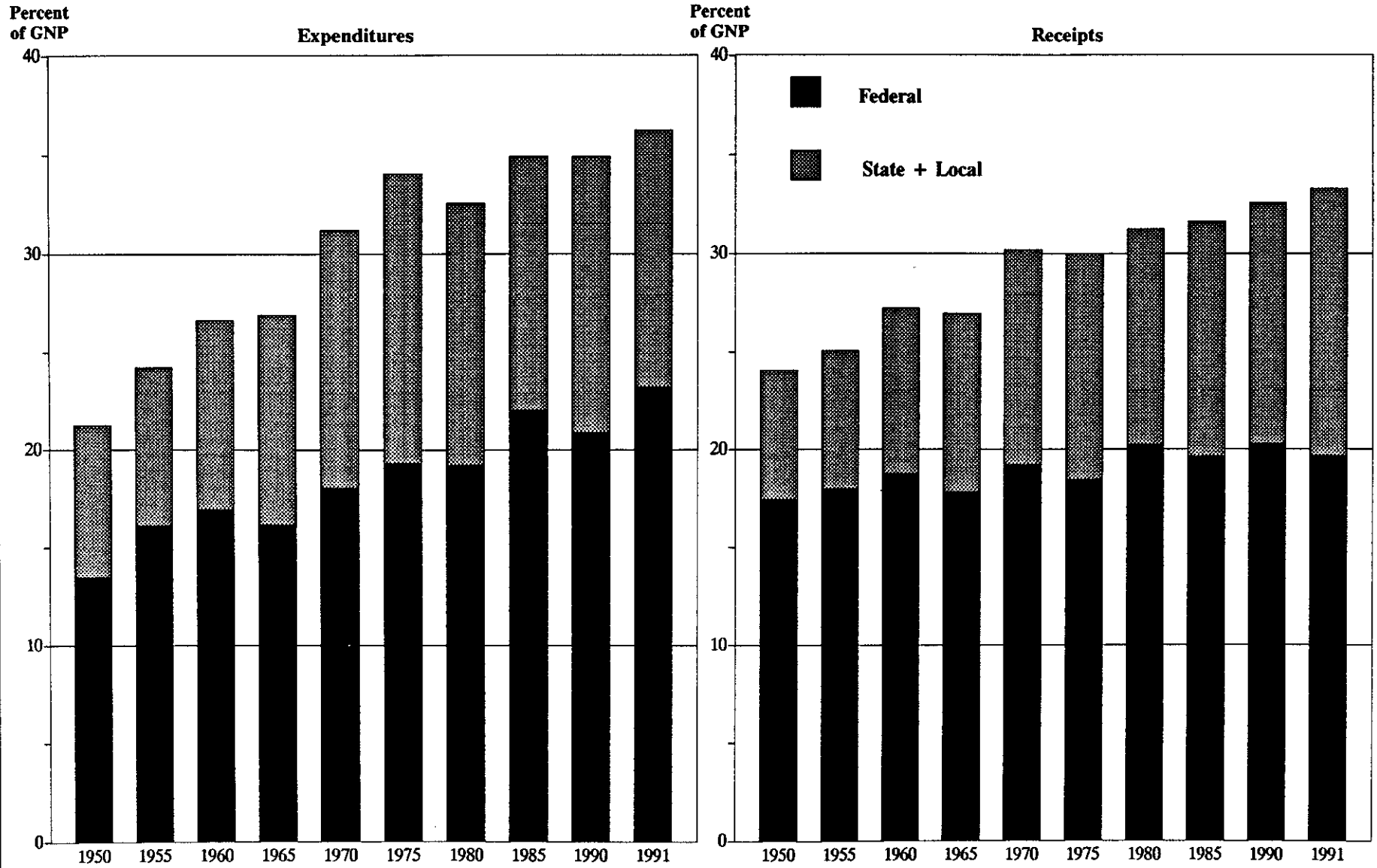
State

General revenue of state governments totaled \$517.4 billion in fiscal 1990, up 7.2 percent from the previous year. Growth in state own-source general revenue came from individual income taxes, user charges, and miscellaneous general revenues. Taxes provided 58% of total state general revenue and were up 6 percent from the previous year. Individual income taxes were 8.2 percent of own-source general revenues in 1952-55 and 23.5 percent in 1981-1990. Charges and miscellaneous general revenue accounted for 17 percent of total state general revenue. In the early 1950s, direct federal grants averaged 17.4 percent of state general revenues. During the 1970s, direct federal grants averaged 26.8 percent. This proportion fell to 23.4 percent in the 1980s. In 1990, the proportion was 22.9 percent.

Local

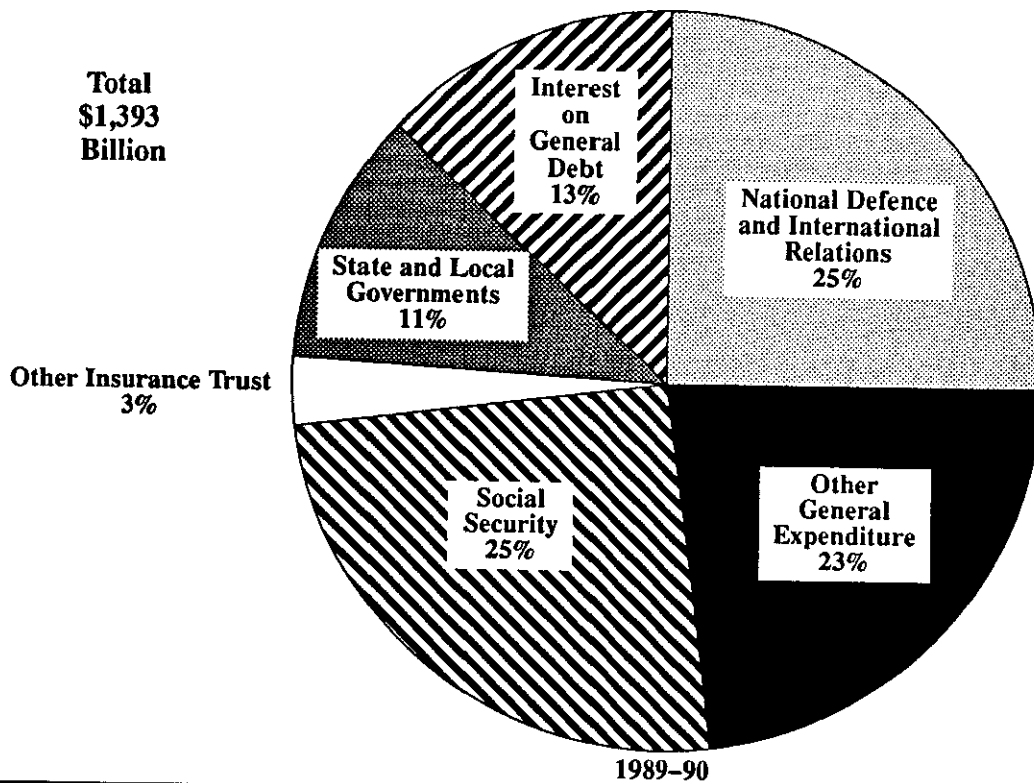
Local general revenues were \$512.3 billion in 1989-90. Direct federal grants to local governments were 1.5 percent of local government general revenues in 1952-55, 9.3 percent in 1976-1980 (10 percent peak in 1978), and 3.6 percent in 1990. Property taxes remain the mainstay of local own-source revenues at 47 percent in the 1980s and 1990; they accounted for 58 percent in the 1970s and 70 percent in the 1950s. Sales taxes have become an important source of income for local governments. In the early 1970s, sales taxes provided on average 6.6 percent of local own-source general revenues. In the 1980s, this proportion increased to over 9.5 percent. User charges and miscellaneous general revenues were 19 percent of local own-source general revenues in 1952-55 and 29.6 percent in 1976-1980. The average ratio over the past five years has been 37 percent.

Graph 1
Receipts and Expenditures as a Percentage of GNP

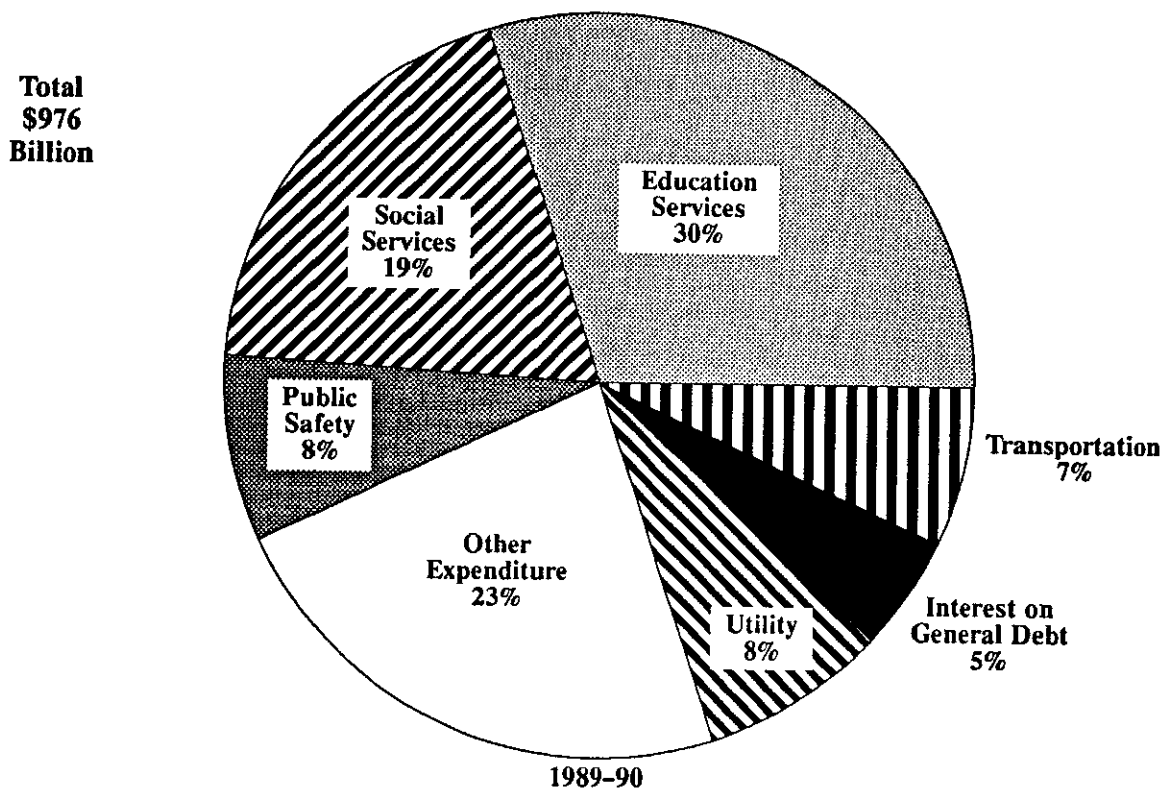


Source: Table 20.

Graph 2
Federal Government Expenditure by Selected Function, 1989-90



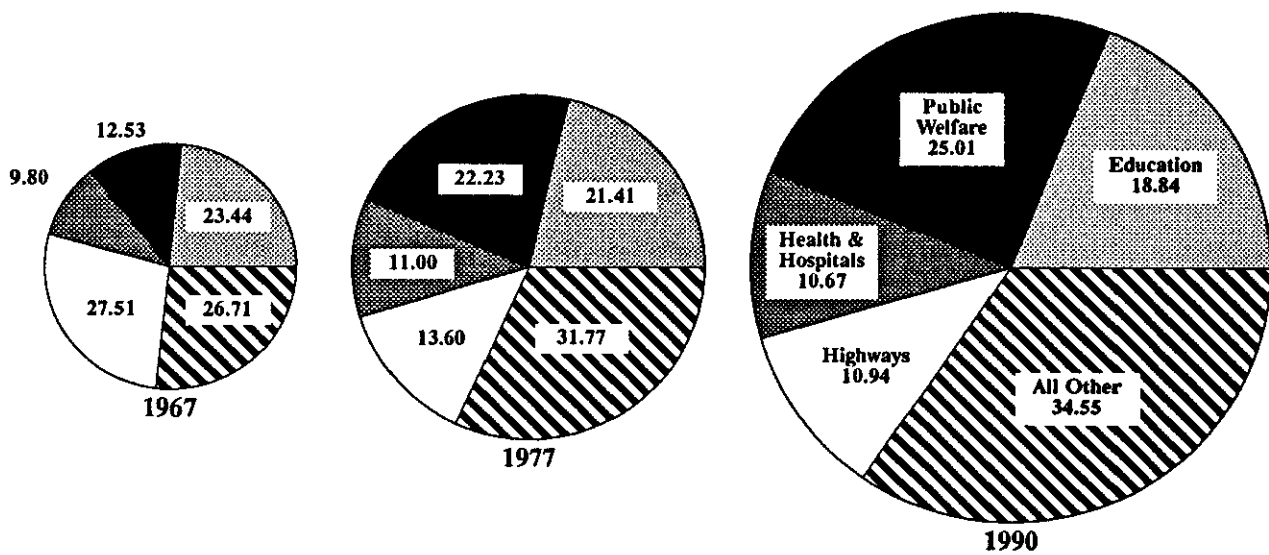
Graph 3
State and Local Government Expenditure by Selected Function, 1989-90



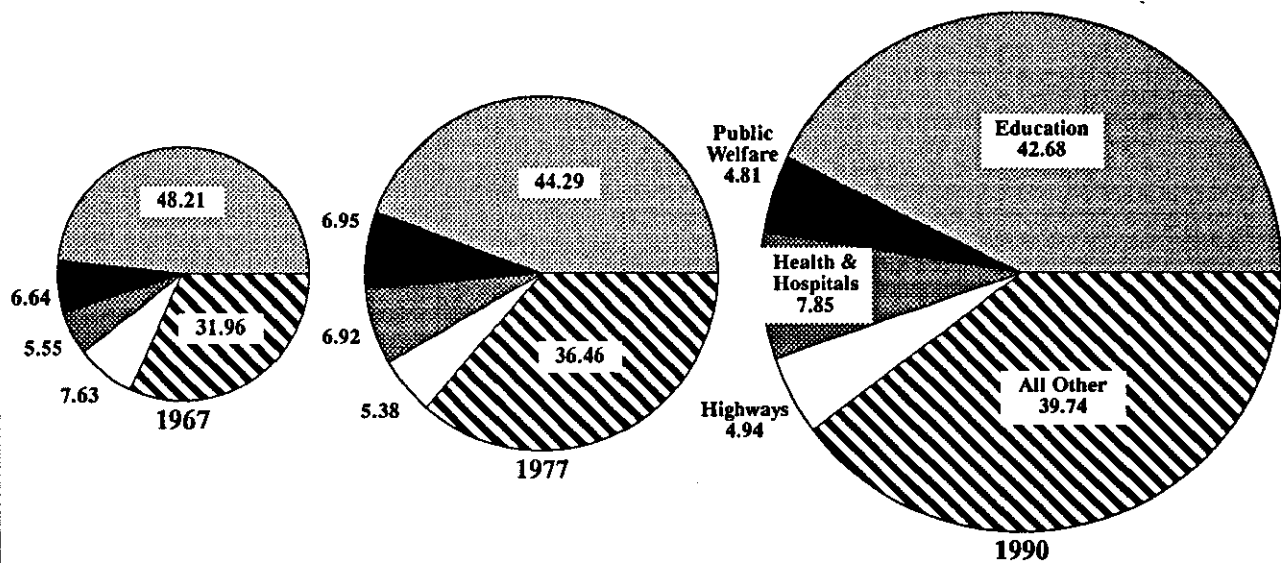
Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-90*.

Graph 4
Specific Direct General Expenditures as a Percentage of Total Direct General Expenditures, Selected Years, 1967, 1977, 1990
 (in percent)

State

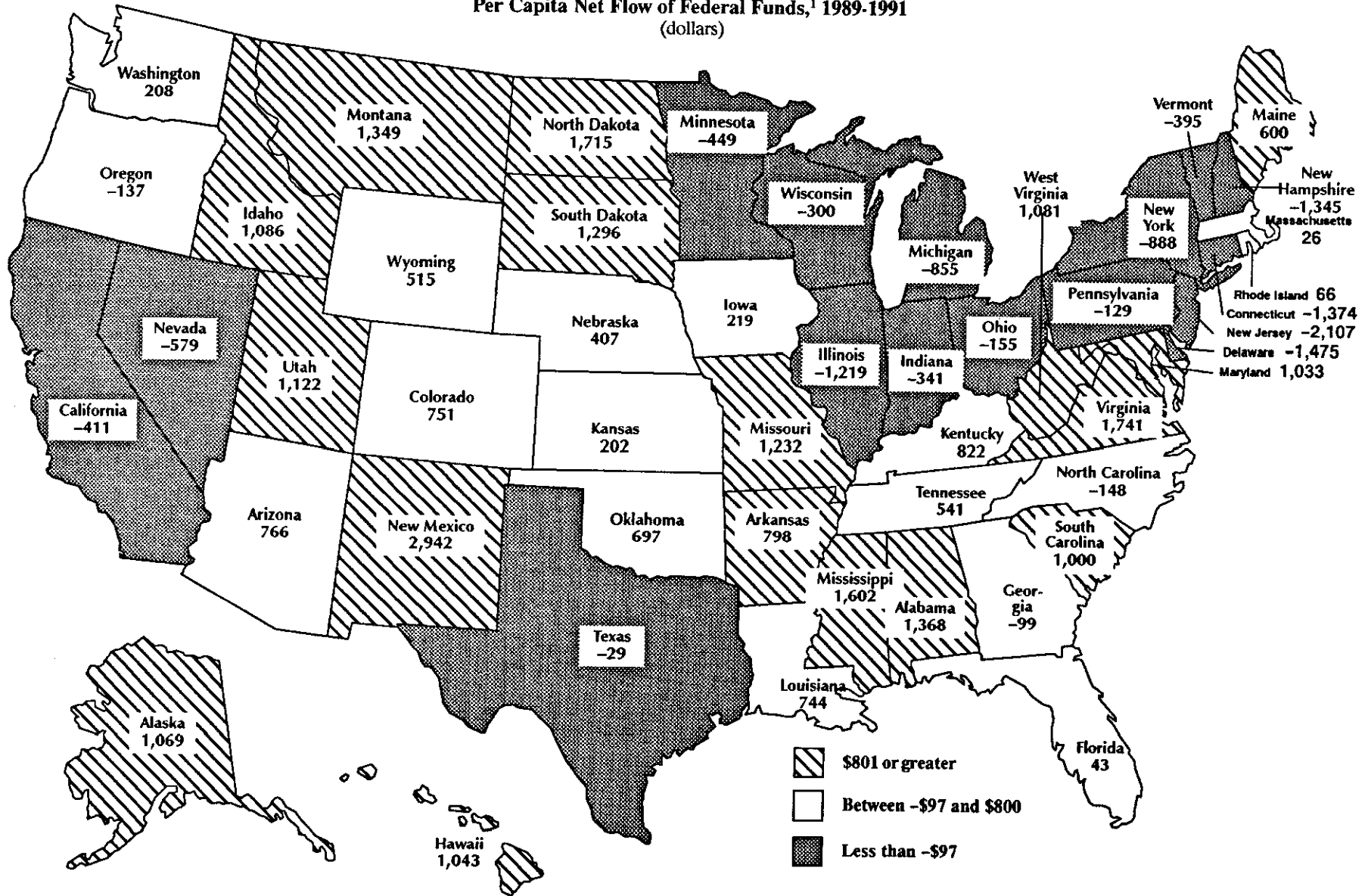


Local



Source: Computation based on Tables 76 and 78.

Map 1
 Per Capita Net Flow of Federal Funds,¹ 1989-1991
 (dollars)

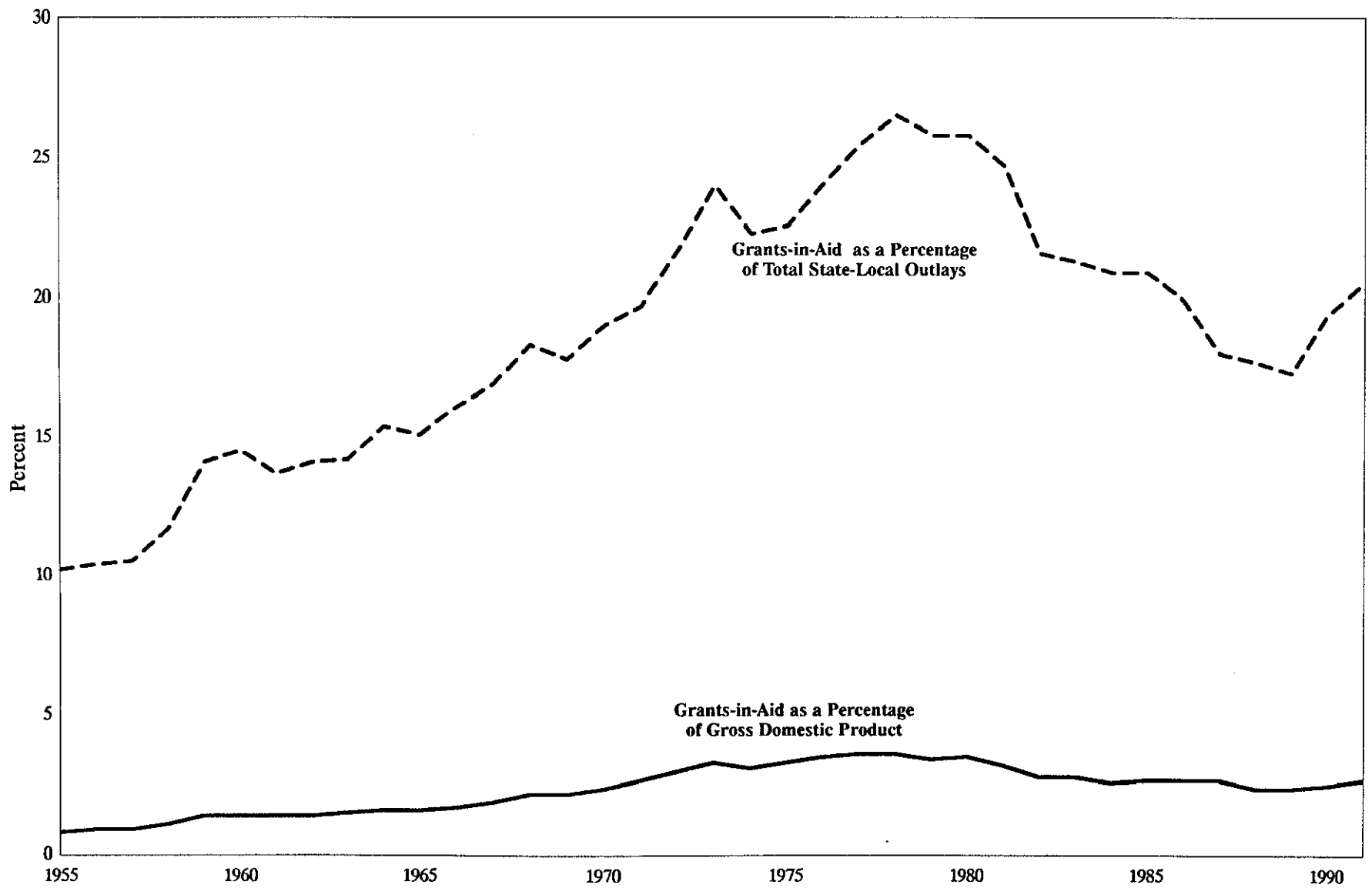


Note: The District of Columbia is not included.

¹Federal expenditure minus federal tax burden.

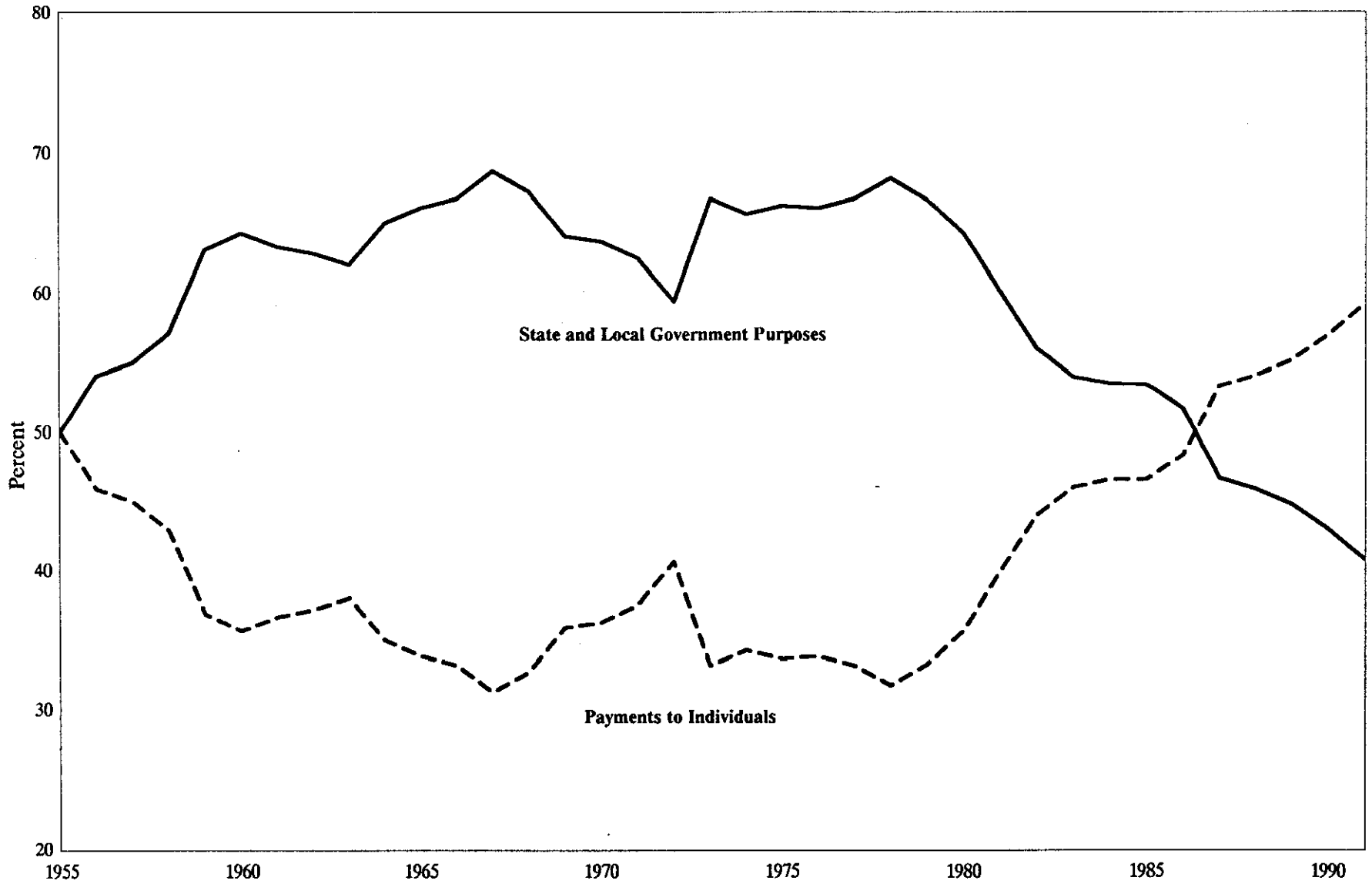
Source: ACIR computations based on data from the U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1991*, Table 11; and Tax Foundation, "Federal Tax Burden by State," May 1992, and *Facts and Figures on Government Finance*, 1991 Edition, p. 146.

Graph 5
Federal Grants-in-Aid in Relation to State-Local Outlays and Gross Domestic Product



Source: Table 26.

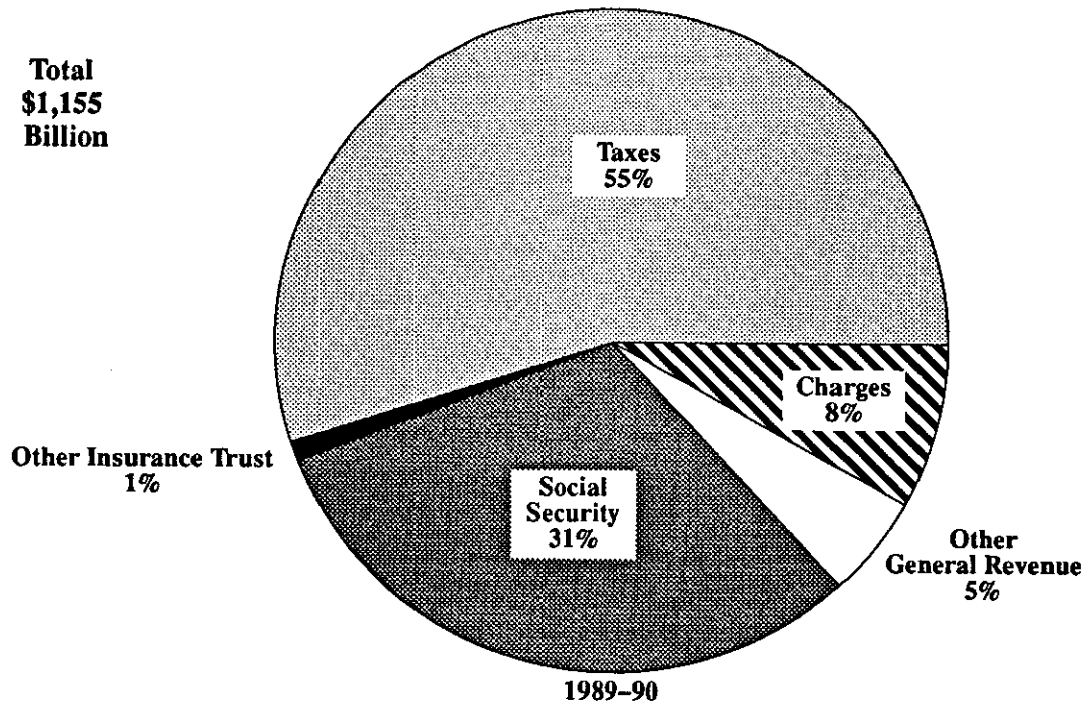
Graph 6
Federal Grants-in-Aid to State and Local Governments for Payments to Individuals and for General Government Purposes as a Percentage of Total Grants, 1955-1991



Source: Table 26.

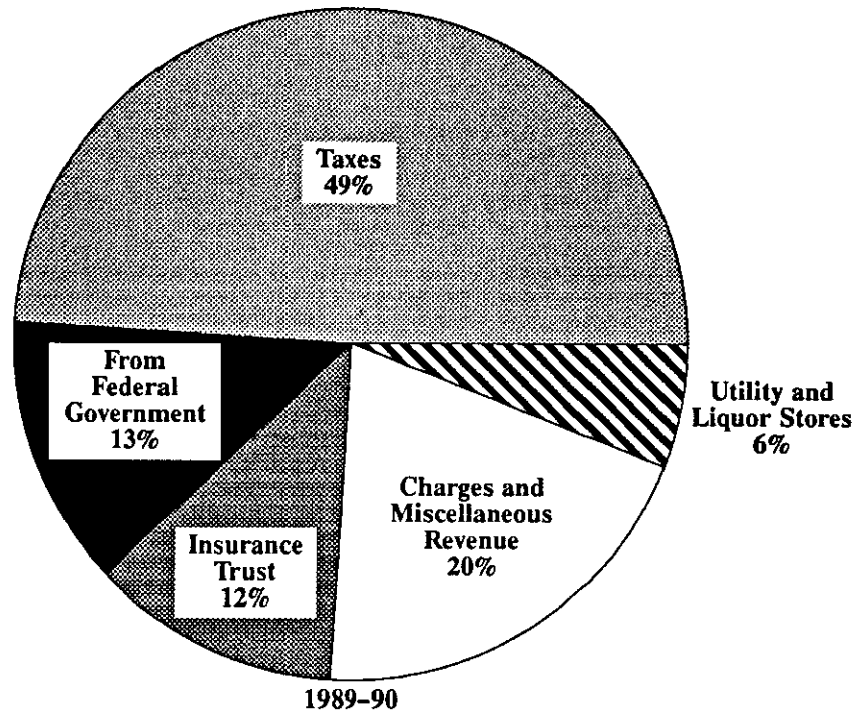
Graph 7
Federal Government Revenue by Source, 1989-90

Total
\$1,155
Billion



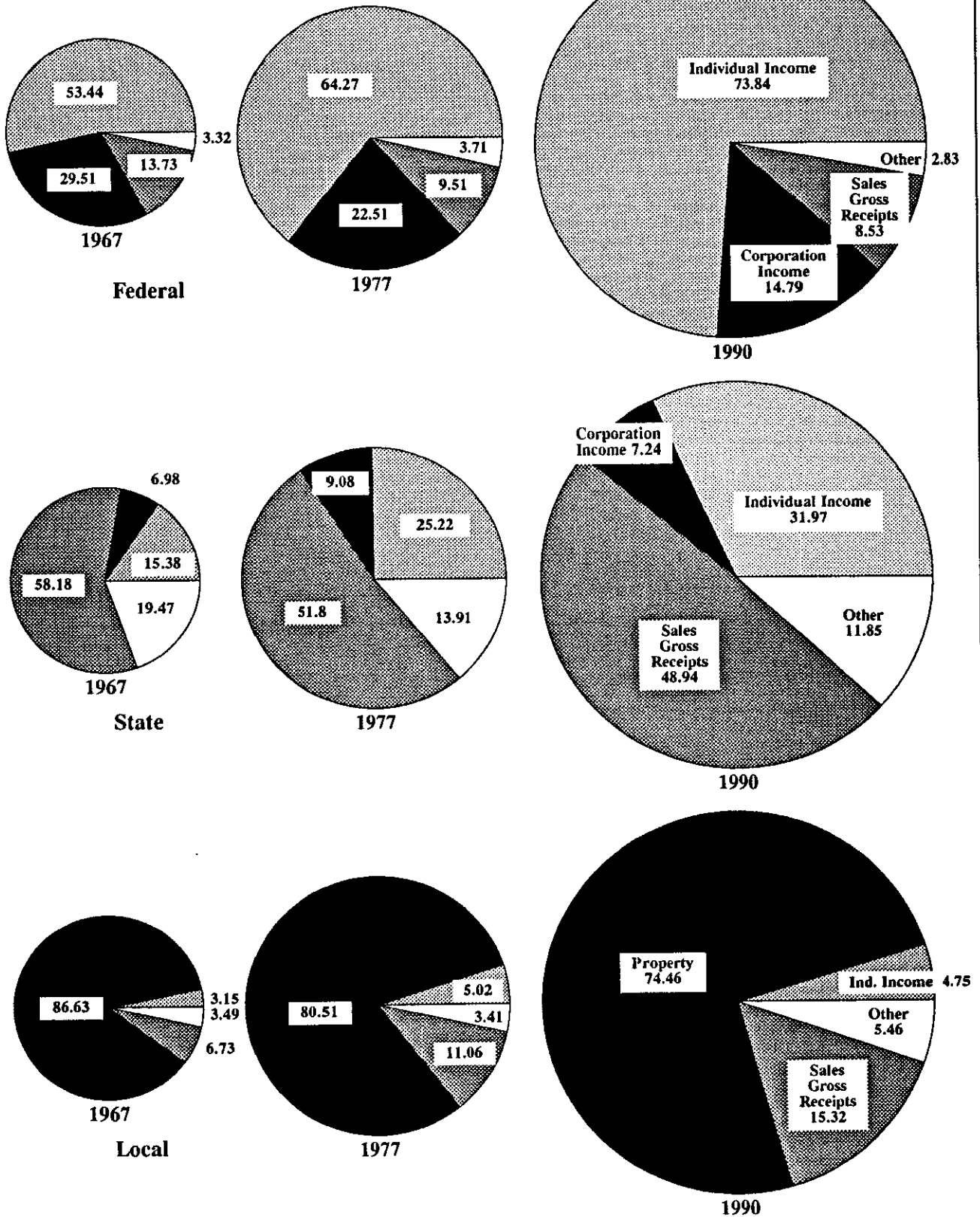
Graph 8
State and Local Government Revenue by Major Financial Sector and Source, 1989-90

Total
\$1,032
Billion



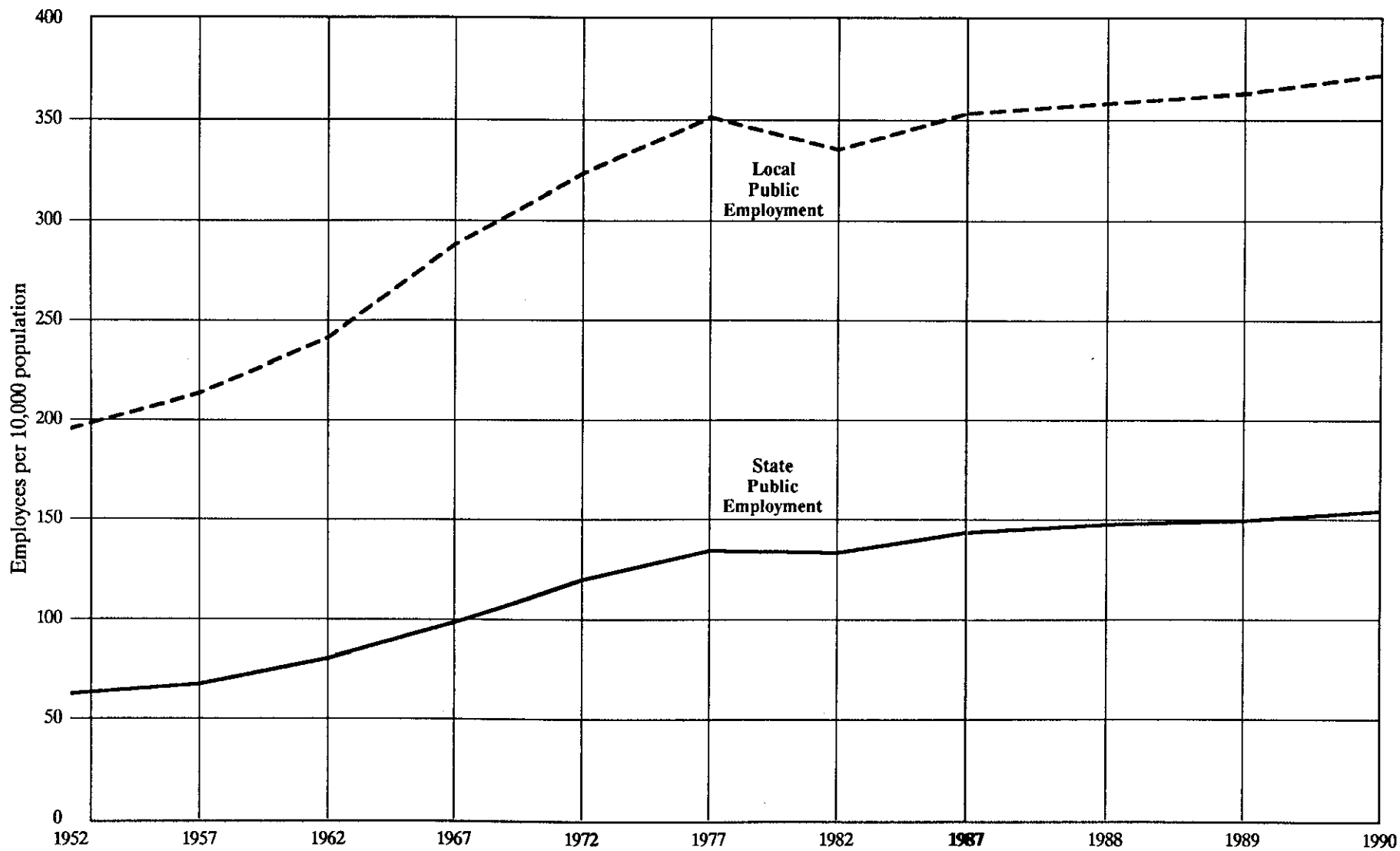
Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-90*.

Graph 9
 Specific Taxes as a Percentage of Total Tax Revenue, Selected Years, 1967, 1977, 1990
 (in percent)



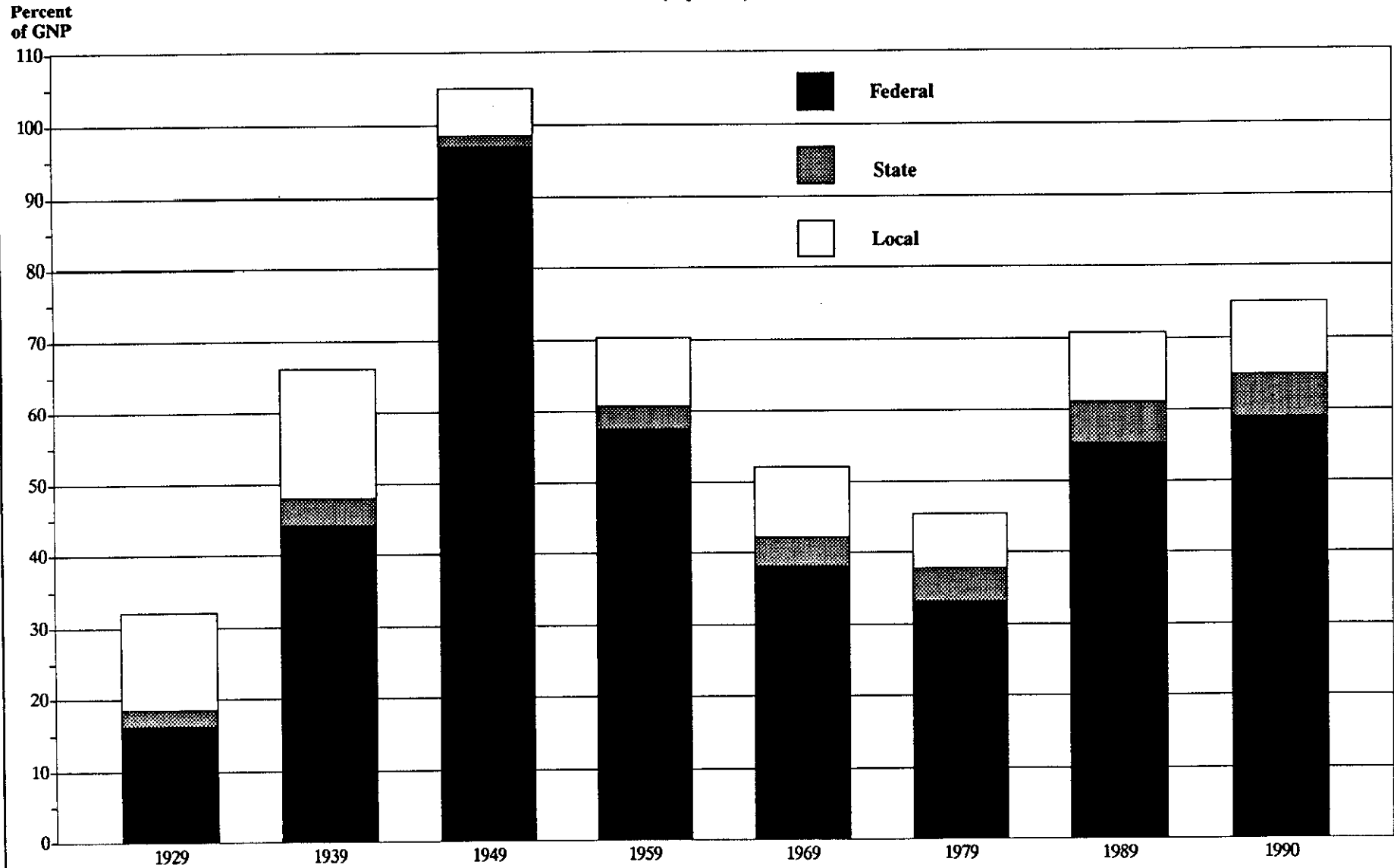
Source: Computation based on Table 62.

Graph 10
Full-Time Equivalent Public Employment per 10,000 Population, State and Local Governments



Source: Table 117.

Graph 11
Federal, State, and Local Debt as a Percentage of GNP, Selected Years, 1929-1990
 (in percent)



Source: Computation based on Table 126.

International

The tables in this section present information on the revenues of the OECD (Organization for Economic Cooperation and Development) member countries. Table 1 shows the distribution of tax revenues, by type of tax among central governments, state governments (where applicable), and local governments for selected years 1975 to 1989. The level of tax revenues relative to Gross Domestic Product is shown (Table 2), per capita (Table 3), and the tax structures (Tables 4 through 7). The designation of nations as federal governments and unitary governments and the classification of taxes conforms to OECD definitions. The major difference between the data in the OECD documents and these tables is that OECD reports unweighted averages while the averages shown here are weighted. This adjustment was made by ACIR by converting all OECD information on tax collections and GDP, which are reported in terms of each member nation's own currencies, to U.S. dollars using OECD exchange rate information.

For the most part, the definitions and classifications of taxes used by OECD agree with U.S. definitions. Some of the differences in tax classification include: capital gains taxes, classified as income taxes in the United States and as property taxes by OECD; severance taxes on the production and sale of natural resources, treated as taxes on goods and services by OECD and as separate taxes by

the U.S. (Census); and certain fees treated in the U.S. accounts as miscellaneous revenues and as taxes on capital transactions (property taxes) by OECD. All tax revenues in the OECD system are cash collections in the calendar year they are received.

Tables 4-7 illustrate the differences in the tax structures among the countries. Table 4 shows the distribution of tax revenues among the central governments, state governments (where applicable), and local governments for selected years 1975 to 1989. Table 6 shows the 1989 distribution of taxes for OECD countries. Table 7 shows the 1989 tax structure of the national governments and the state or local governments for each member country. For example, in 1988, the national governments received 28.9 percent of their tax revenues from individual income taxes, 10.7 percent from corporation income taxes, 38 percent from social security taxes, 0.4 percent from payroll taxes, 2.3 percent from property taxes, 19.6 percent from taxes on goods and services, and, 0.3 percent from all other taxes.

The reader should regard these international comparisons with some caution. Nations differ in regard to the means of financing certain functions and services. Where services are provided through the expenditure process, tax revenues would tend to be higher than if the same services were provided by means of tax exemptions or credits.

Table 1
OECD Taxes, Percentage Distribution, by Type of Tax and Type of Government, Selected Years 1975 to 1989
 (totals are millions of U.S. dollars)

Government and Tax	OECD Average				Federal Governments				Unitary Governments			
	1975	1980	1985	1989	1975	1980	1985	1989	1975	1980	1985	1989
ALL GOVERNMENTS												
Total	\$1,247,366	\$2,522,281	\$2,837,886	\$4,956,645	\$702,232	\$1,277,982	\$1,595,788	\$2,368,537	\$545,134	\$1,244,299	\$1,242,098	\$2,588,108
Individual Income	29.4%	29.9%	30.1%	29.4%	32.5%	34.8%	34.7%	34.7%	25.2%	24.8%	24.2%	24.5%
Corporate Income	9.2	9.3	9.0	10.9	9.5	8.9	7.0	7.9	8.7	9.7	11.6	13.6
Social Security ¹	27.6	28.9	29.6	29.1	24.5	26.4	28.4	28.3	31.5	31.3	31.1	29.9
Employee Share	9.2	9.7	10.3	10.1	9.9	10.5	11.0	11.3	8.3	8.8	9.3	9.1
Employer Share	16.8	17.4	17.3	16.7	13.6	15.0	16.2	15.4	20.8	19.9	18.6	17.9
Payroll	0.6	0.9	0.4	0.4	0.6	0.4	0.2	0.3	0.7	1.3	0.7	0.5
Property	8.5	6.9	7.8	7.7	10.4	8.0	8.7	8.6	5.9	5.8	6.5	7.0
Goods and Services ²	24.3	23.5	22.5	21.7	22.2	21.2	20.7	20.0	26.9	25.9	24.7	23.4
General	10.8	11.3	10.4	11.3	9.1	9.7	9.4	10.0	12.9	13.0	11.8	12.4
Specific	11.4	10.3	9.9	8.7	10.6	9.1	8.8	7.9	12.4	11.5	11.3	9.4
Other ³	0.6	0.6	0.6	0.7	0.2	0.2	0.2	0.2	1.0	1.1	1.2	1.1
CENTRAL GOVERNMENTS												
Total	949,132	1,973,868	2,150,508	3,810,963	473,542	888,333	1,091,794	1,621,757	475,591	1,085,535	1,058,714	2,189,206
Individual Income	29.3	29.1	30.2	28.6	35.6	36.7	38.1	36.7	23.0	22.8	22.1	22.6
Corporate Income	9.6	9.2	9.0	10.6	11.2	9.6	7.3	8.5	8.0	8.9	10.8	12.2
Social Security ¹	36.2	36.9	39.1	37.9	36.4	38.0	41.6	41.3	36.0	35.9	36.5	35.3
Employee Share	12.1	12.3	13.5	13.2	14.7	15.2	16.1	16.5	9.5	10.0	10.9	10.7
Employer Share	22.0	22.2	22.8	21.7	20.2	21.5	23.7	22.5	23.8	22.8	21.8	21.2
Payroll	0.5	0.9	0.4	0.4	0.2	0.2	0.1	0.2	0.8	1.4	0.7	0.5
Property	2.0	1.8	1.8	2.3	1.3	0.9	0.8	0.8	2.6	2.5	2.9	3.4
Goods and Services ²	22.2	22.0	19.3	19.9	15.1	14.5	12.1	12.3	29.3	28.1	26.7	25.5
General	9.8	10.6	8.7	10.5	4.9	5.4	3.9	5.0	14.7	14.8	13.6	14.5
Specific	11.7	10.8	10.0	8.8	10.2	9.0	8.2	7.2	13.2	12.2	11.9	9.9
Other ³	0.2	0.2	0.2	0.3	0.2	0.1	0.1	0.1	0.3	0.3	0.4	0.5
STATE AND LOCAL GOVERNMENTS												
Total	n.a.	n.a.	n.a.	n.a.	228,691	389,649	503,994	746,780	n.a.	n.a.	n.a.	n.a.
Individual Income	n.a.	n.a.	n.a.	n.a.	26.2	30.6	27.4	30.2	n.a.	n.a.	n.a.	n.a.
Corporate Income	n.a.	n.a.	n.a.	n.a.	6.0	7.4	6.4	6.7	n.a.	n.a.	n.a.	n.a.
Social Security ¹	n.a.	n.a.	n.a.	n.a.	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Employee Share	n.a.	n.a.	n.a.	n.a.	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Employer Share	n.a.	n.a.	n.a.	n.a.	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Payroll	n.a.	n.a.	n.a.	n.a.	1.3	0.8	0.6	0.6	n.a.	n.a.	n.a.	n.a.
Property	n.a.	n.a.	n.a.	n.a.	29.3	24.3	26.0	25.5	n.a.	n.a.	n.a.	n.a.
Goods and Services ²	n.a.	n.a.	n.a.	n.a.	36.9	36.5	39.3	36.6	n.a.	n.a.	n.a.	n.a.
General	n.a.	n.a.	n.a.	n.a.	17.9	19.5	21.3	20.8	n.a.	n.a.	n.a.	n.a.
Specific	n.a.	n.a.	n.a.	n.a.	11.6	9.5	10.3	9.4	n.a.	n.a.	n.a.	n.a.
Other ³	n.a.	n.a.	n.a.	n.a.	0.3	0.3	0.3	0.4	n.a.	n.a.	n.a.	n.a.

Table 1 (cont.)
OECD Taxes, Percentage Distribution, by Type of Tax and Type of Government, Selected Years 1975 to 1989
 (totals are millions of U.S. dollars)

Government and Tax	OECD Average				Federal Governments				Unitary Governments			
	1975	1980	1985	1989	1975	1980	1985	1989	1975	1980	1985	1989
STATE GOVERNMENTS												
Total	\$142,466	\$255,688	\$327,772	\$487,746	\$142,466	\$255,688	\$327,772	\$487,746	n.a.	n.a.	n.a.	n.a.
Individual Income	32.6%	35.7%	34.4%	37.2%	32.6%	35.7%	34.4%	37.2%	n.a.	n.a.	n.a.	n.a.
Corporate Income	8.3	9.3	8.3	8.4	8.3	9.3	8.3	8.4	n.a.	n.a.	n.a.	n.a.
Social Security ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Employee Share	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Employer Share	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
Payroll	1.1	0.9	0.8	0.8	1.1	0.9	0.8	0.8	n.a.	n.a.	n.a.	n.a.
Property	5.3	5.2	4.7	5.5	5.3	5.2	4.7	5.5	n.a.	n.a.	n.a.	n.a.
Goods and Services ²	52.8	48.9	51.8	48.0	52.8	48.9	51.8	48.0	n.a.	n.a.	n.a.	n.a.
General	25.5	26.3	28.1	27.7	25.5	26.3	28.1	27.7	n.a.	n.a.	n.a.	n.a.
Specific	16.9	12.7	13.8	12.4	16.9	12.7	13.8	12.4	n.a.	n.a.	n.a.	n.a.
Other ³	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.	n.a.
LOCAL GOVERNMENTS												
Total	155,768	292,725	359,605	657,937	86,225	133,962	176,222	259,035	69,543	158,764	183,383	398,902
Individual Income	26.8	30.4	25.3	27.9	15.6	20.8	14.3	17.1	40.7	38.5	35.8	34.9
Corporate Income	7.3	9.8	10.0	14.2	2.3	3.9	3.0	3.6	13.5	14.8	16.7	21.1
Social Security ¹	0.1	0.1	0.0	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Employee Share	0.1	0.1	0.0	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Employer Share	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Payroll	1.2	0.7	0.4	0.4	1.7	0.7	0.2	0.3	0.7	0.8	0.6	0.5
Property	50.9	43.1	46.2	41.1	68.9	60.7	65.6	63.0	28.5	28.3	27.5	27.0
Goods and Services ²	10.6	12.0	14.8	13.0	10.8	12.9	16.0	15.0	10.3	11.3	13.6	11.6
General	3.2	3.4	4.8	3.5	5.4	6.6	8.7	7.9	0.4	0.7	1.1	0.6
Specific	4.7	5.3	6.0	5.3	2.9	3.3	3.8	3.6	6.8	7.0	8.0	6.4
Other ³	3.1	3.8	3.4	3.3	0.7	0.9	0.9	1.0	6.1	6.2	5.7	4.8

n.a. — not applicable

< rounds to zero

¹ Includes Social Security taxes from self-employed individuals.

² Includes use taxes and unallocable taxes on goods and services.

³ Includes taxes imposed solely on businesses and unallocable taxes.

Source: ACIR computations based on Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 2
OECD Tax Revenues as a Percentage of GDP, Selected Years 1965-1990

Member Country	1990 ^p	1989 ^r	1988	1987	1986	1985	1980	1975	1970	1965
OECD Average	n.a.	34.1%	34.2%	34.2%	33.1%	32.5%	32.5%	30.5%	29.5%	26.8%
Federal Governments	n.a.	32.0	31.7	32.1	30.9	30.8	31.6	30.6	29.7	26.5
Australia	n.a.	30.1	30.8	31.1	30.8	30.2	28.6	27.7	24.2	23.2
Austria	41.1	41.0	41.9	42.4	43.1	43.1	41.2	38.6	35.7	34.7
Canada	37.4	35.3	34.0	34.9	33.8	33.1	31.6	32.4	31.3	25.4
Germany	37.7	38.1	37.4	37.7	37.6	38.0	38.0	35.7	32.9	31.6
Switzerland	31.2	31.8	32.5	32.0	32.5	32.0	30.8	29.6	23.8	20.7
United States	n.a.	30.1	29.8	30.1	28.9	29.2	29.5	29.0	29.2	25.9
Unitary Governments	n.a.	36.4	36.7	36.5	35.7	35.1	33.5	30.3	29.2	27.3
Belgium	n.a.	44.3	45.1	46.1	45.7	46.4	43.5	41.1	35.2	30.8
Denmark	48.1	49.9	52.1	51.8	50.8	49.0	45.5	41.4	40.4	29.9
Finland	38.0	38.1	37.9	35.9	38.5	37.0	33.0	35.1	31.4	29.5
France	43.8	43.8	44.4	44.8	44.1	44.5	41.7	36.9	35.1	34.5
Greece	n.a.	33.2	35.9	38.2	37.1	35.1	29.4	24.6	24.3	20.6
Iceland ¹	34.0	33.8	31.8	29.0	28.9	28.9	30.5	31.4	28.5	27.8
Ireland	36.9	37.6	41.5	39.5	39.2	38.3	34.0	31.5	31.2	26.0
Italy	39.5	37.8	37.1	36.2	36.1	34.4	30.2	26.2	26.1	25.5
Japan	n.a.	30.6	31.3	30.1	28.9	28.0	25.5	20.9	19.7	18.3
Luxembourg	n.a.	42.4	42.8	43.2	43.2	44.0	40.9	39.2	30.2	30.4
Netherlands	45.4	46.0	48.2	48.4	45.8	44.9	45.8	43.7	37.6	33.2
New Zealand	n.a.	40.3	37.9	38.3	34.7	34.0	33.1	31.3	27.4	24.7
Norway	46.2	45.5	46.9	47.8	50.0	47.6	47.1	44.9	39.3	33.3
Portugal	34.4	35.1	34.6	31.5	33.4	31.6	28.7	24.7	23.1	18.4
Spain	n.a.	34.4	32.8	32.5	30.6	28.8	24.1	19.6	16.9	14.5
Sweden	57.7	56.1	55.3	56.0	53.0	50.4	49.1	43.9	40.2	35.4
Turkey	30.2	29.0	22.9	24.1	22.8	19.7	21.7	20.7	17.7	15.0
United Kingdom	36.8	36.5	37.3	37.2	37.8	38.0	35.4	35.7	37.0	30.4

^p preliminary

^r revised from previous edition of *Significant Features of Fiscal Federalism*

n.a. — not available

¹ Iceland appears for the first time in this edition.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 3
OECD Tax Revenues Per Capita, Selected Years 1965 to 1989
 (U.S. dollars)

	1989	1988	1987	1986	1985	1980	1975	1970	1965
OECD Average	\$5,962	\$5,776	\$5,198	\$4,365	\$3,512	\$3,234	\$1,672	\$875	\$545
Federal Governments	6,434	6,094	5,689	5,004	4,491	3,737	2,138	1,260	791
Australia	5,269	4,876	3,973	3,383	3,183	3,091	1,990	743	483
Austria	6,805	7,015	6,550	5,281	3,712	4,193	1,920	691	452
Canada	7,501	6,652	5,772	4,910	4,672	3,589	2,490	1,264	707
Germany	7,304	7,319	6,886	5,480	3,867	5,022	2,412	1,002	619
Switzerland	8,381	8,953	8,267	6,698	4,544	4,899	2,511	788	485
United States	6,119	5,706	5,398	4,946	4,740	3,399	2,029	1,404	892
Unitary Governments	5,587	5,525	4,812	3,862	2,745	2,841	1,308	575	355
Belgium	6,813	7,035	6,687	5,325	3,851	5,326	2,636	935	547
Denmark	10,314	10,894	10,286	8,168	5,565	5,885	3,076	1,296	640
Finland	8,867	8,068	6,492	5,520	4,080	3,564	2,110	743	539
France	7,503	7,545	7,095	5,809	4,215	5,145	2,398	987	702
Greece	1,795	1,840	1,725	1,458	1,182	1,223	590	287	154
Iceland ¹	6,935	7,529	6,348	4,590	3,436	4,325	1,905	693	723
Ireland	3,629	3,810	3,307	2,786	2,020	1,925	833	411	243
Italy	5,716	5,360	4,778	3,794	2,565	2,421	1,004	523	328
Japan	7,260	7,264	5,954	4,698	3,111	2,358	964	397	175
Luxembourg	9,017	8,828	8,080	6,522	4,735	5,743	2,815	1,001	646
Netherlands	6,936	7,453	7,017	5,503	3,901	5,484	2,779	965	538
New Zealand	5,049	4,765	4,042	2,957	2,299	2,353	1,343	623	528
Norway	9,790	10,159	9,546	8,327	6,664	6,649	3,186	1,132	633
Portugal	1,624	1,477	1,185	1,015	678	775	418	169	81
Spain	3,343	2,906	2,453	1,828	1,239	1,366	579	187	107
Sweden	12,537	11,917	10,735	8,407	6,068	7,373	3,880	1,665	1,000
Turkey	416	300	311	257	205	276	185	63	40
United Kingdom	5,349	5,409	4,463	3,707	3,052	3,372	1,477	823	564

¹ Iceland appears for the first time in this edition.

Source: ACIR computations based on Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 4
**OECD Tax Revenues, Percentage Distribution, by Government,
 Selected Years 1975-1989**

Member Country	1989			1985			1980			1975		
	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local	Federal	State ¹	Local
OECD Average	76.8%	9.8%	13.3%	75.9%	11.5%	12.6%	78.2%	10.1%	11.6%	76.1%	11.4%	12.5%
Federal Governments	68.3	20.6	10.9	68.2	20.5	11.2	69.5	20.0	10.5	67.4	20.2	12.3
Australia	80.2	16.4	3.4	81.4	15.1	3.6	81.8	14.4	3.8	80.1	15.7	4.2
Austria	78.5	10.4	11.0	76.0	13.3	10.8	78.7	10.1	11.1	77.0	10.6	12.4
Canada	55.5	35.7	8.8	55.8	34.7	9.5	53.8	36.3	9.8	57.8	32.5	9.7
Germany	68.2	22.2	8.7	69.2	22.0	8.8	68.4	22.6	9.1	68.5	22.4	9.1
Switzerland	61.6	22.0	16.3	61.4	22.3	16.3	59.5	22.8	17.8	56.5	24.0	19.5
United States	69.2	18.7	12.1	68.7	19.1	12.1	71.0	17.8	11.2	67.6	18.4	13.9
Unitary Governments	National	Local		National	Local		National	Local		National	Local	
	84.6	15.4		85.7	14.3		87.2	12.8		87.2	12.8	
Belgium	95.3	4.7		94.9	5.1		95.8	4.2		95.3	4.7	
Denmark	69.6	30.4		72.7	27.3		69.7	30.3		70.2	29.8	
Finland	73.7	26.4		73.9	26.1		74.2	25.8		73.3	26.8	
France	91.2	8.9		91.2	8.8		92.9	7.1		92.5	7.6	
Greece	98.6	1.4		98.9	1.1		97.8	2.2		96.5	3.6	
Iceland ²	78.8	21.2		81.4	18.6		82.8	17.2		81.3	18.7	
Ireland	97.5	2.6		97.7	2.3		96.6	3.4		92.8	7.3	
Italy	97.8	2.2		100.5	-0.5		98.3	1.7		99.1	0.9	
Japan	74.2	25.8		74.4	25.6		74.5	25.5		74.4	25.6	
Luxembourg	88.4	11.6		88.3	11.7		87.8	12.2		87.5	12.6	
Netherlands	97.8	2.2		97.8	2.2		98.1	1.9		98.8	1.2	
New Zealand	92.9	7.1		93.9	6.1		92.8	7.2		92.3	7.7	
Norway	79.0	21.1		81.2	18.8		81.2	18.8		77.6	22.4	
Portugal	94.9	5.1		96.3	3.7		96.4	3.6		100.0	-	
Spain	89.3	10.8		89.2	10.8		95.2	4.8		95.7	4.3	
Sweden	72.0	28.0		71.7	28.3		68.1	31.9		70.8	29.2	
Turkey	89.9	10.0		90.0	10.0		93.7	6.3		n.a.	n.a.	
United Kingdom	89.4	10.6		89.3	10.7		89.5	10.5		89.0	11.0	

- represents zero

n.a. — not available

¹ Does not apply for unitary governments.

² Iceland appears for the first time in this edition.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 5
OECD Major Taxes, 1989

Member Country	Income		Social Security		Payroll	Property	Goods and Services		Other ¹
	Personal	Corporation	Employee	Employer			General Consumption	Specific Goods and Services	
OECD Total	24	24	20	22	10	24	24	24	20
Federal Governments									
Australia	Y	Y	n.t.	n.t.	Y	Y	Y	Y	n.t.
Austria	Y	Y	Y	Y	Y	Y	Y	Y	Y
Canada	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Germany	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Switzerland	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
United States	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Unitary Governments									
Belgium	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Denmark	Y	Y	Y	Y	Y	Y	Y	Y	Y
Finland	Y	Y	n.t.	Y	n.t.	Y	Y	Y	Y
France	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greece	Y	Y	Y	Y	Y	Y	Y	Y	Y
Iceland	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ireland	Y	Y	Y	Y	Y	Y	Y	Y	n.t.
Italy	Y	Y	Y	Y	Y	Y	Y	Y	Y
Japan	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Luxembourg	Y	Y	Y	Y	n.t.	Y	Y	Y	n.t.
Netherlands	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
New Zealand	Y	Y	n.t.	n.t.	Y	Y	Y	Y	Y
Norway	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Portugal	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Spain	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
Sweden	Y	Y	n.t.	Y	Y	Y	Y	Y	Y
Turkey	Y	Y	Y	Y	n.t.	Y	Y	Y	Y
United Kingdom	Y	Y	Y	Y	n.t.	Y	Y	Y	Y

Y—yes

n.t.—no tax

¹Includes unallocable taxes and taxes imposed solely on businesses.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 6
OECD Tax Revenues, Percentage Distribution, by Tax, 1989

	Income			Social Security			Payroll	Property	Goods and Services			Other ⁴
	Total ¹	Personal	Corporation	Total ²	Employer	Employee			Total ³	General Consumption	Specific Goods and Services	
OECD Totals	40.3%	29.4%	10.9%	29.1%	16.7%	10.1%	0.4%	7.7%	21.7%	11.3%	8.7%	0.7%
Federal Governments	42.6	34.7	7.9	28.3	15.4	11.3	0.3	8.6	20.0	10.0	7.9	0.2
Australia	57.3	44.7	12.6	n.t.	n.t.	n.t.	5.7	8.8	28.2	9.0	14.6	n.t.
Austria	23.7	20.0	3.7	33.3	16.4	13.8	6.0	2.7	32.5	21.1	9.6	1.8
Canada	46.8	38.4	8.5	13.0	8.4	4.4	n.t.	8.8	29.5	15.3	10.6	1.8
Germany	35.0	29.5	5.5	36.3	18.5	15.6	n.t.	3.1	25.6	15.4	9.0	<
Switzerland	39.9	33.4	6.5	32.7	10.3	10.4	n.t.	8.6	18.7	10.0	7.4	n.t.
United States	44.2	35.7	8.5	29.2	16.5	11.5	n.t.	10.3	16.2	7.4	6.8	<
Unitary Governments	38.1%	24.5%	13.6%	29.9%	17.9%	9.1%	0.5%	7.0%	23.4%	12.4%	9.4%	1.1%
Belgium	37.4	30.7	6.7	34.2	21.0	10.7	n.t.	2.7	25.5	16.3	7.2	0.2
Denmark	56.3	52.1	4.2	2.4	0.2	2.2	0.6	4.3	33.0	19.5	11.3	3.4
Finland	46.5	42.3	4.2	11.8	7.9	n.t.	n.t.	3.9	37.7	24.4	12.9	0.1
France	17.3	11.8	5.5	44.6	27.2	13.0	1.8	5.0	28.2	19.3	8.6	3.2
Greece	17.9	13.3	4.6	31.6	12.9	15.0	1.7	3.4	45.0	25.8	16.9	0.4
Iceland ⁵	27.1	24.2	3.0	2.6	2.6	<	3.2	8.0	55.3	35.4	18.0	3.8
Ireland	35.1	31.7	3.4	14.5	8.7	5.2	1.3	4.8	44.3	21.6	21.1	n.t.
Italy	36.8	26.7	10.1	33.2	23.8	6.4	0.5	2.3	26.9	14.1	10.3	0.3
Japan	49.1	24.7	24.4	27.9	14.5	10.1	n.t.	10.2	12.6	3.3	7.6	0.2
Luxembourg	41.1	23.4	17.7	26.2	14.0	10.8	n.t.	8.3	24.4	13.9	10.0	n.t.
Netherlands	28.8	21.1	7.7	41.0	16.4	19.0	n.t.	3.8	26.1	16.3	7.5	0.3
New Zealand	54.8	45.8	9.0	n.t.	n.t.	n.t.	1.7	8.2	32.2	20.2	11.0	3.1
Norway	32.7	27.4	5.3	27.2	17.3	8.7	n.t.	2.9	36.3	19.1	15.7	0.9
Portugal	17.8	13.9	3.9	26.3	15.9	9.4	n.t.	1.5	45.1	20.1	23.8	9.3
Spain	31.6	22.9	8.6	34.6	26.6	5.6	n.t.	3.8	28.7	16.7	10.5	1.3
Sweden	42.9	39.2	3.8	26.2	24.9	n.t.	3.3	3.3	24.1	13.6	9.6	0.2
Turkey	31.4	23.0	8.4	15.6	8.9	5.7	n.t.	2.1	24.6	17.7	5.7	26.2
United Kingdom	38.9	26.6	12.3	17.6	9.5	7.5	n.t.	12.6	30.9	16.8	12.5	0.1

n.t. — no tax

< rounds to zero

¹ These figures represent the percentage of all revenue derived from this tax. For example, in Australia, personal and corporation income tax revenues account for 57.3% of all government tax revenues.

² Includes Social Security contributions from self-employed individuals.

³ Includes use taxes and unallocable taxes on goods and services.

⁴ Includes taxes imposed solely on businesses and unallocable taxes.

⁵ Iceland appears for the first time in this edition.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

Table 7
OECD Tax Revenues, Percentage Distribution, by Government and Tax, 1989

	Total (millions U.S.)		Individual Income		Corporation Income		Social Security		Payroll		Property		Goods and Services		Other ¹	
	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³	Federal ²	State and Local ³
OECD Totals	\$3,794,511	\$1,145,673	28.8%	31.9%	10.7%	11.7%	38.0%	0.1%	0.4%	0.6%	2.3%	26.0%	19.6%	27.9%	0.3%	1.9%
Federal Governments																
Total	\$1,617,453	\$746,771	36.8%	30.2%	8.5%	6.7%	41.4%	<	0.2%	0.6%	0.8%	25.5%	12.1%	36.6%	0.1%	0.4%
Australia	71,009	17,522	55.7	n.t.	15.7	n.t.	n.t.	n.t.	1.3	23.5	0.4	42.8	26.8	33.7	n.t.	n.t.
Austria	40,721	11,116	15.6	36.0	3.4	4.9	41.6	3.1	6.0	5.8	2.0	5.2	29.9	42.0	1.6	2.9
Canada	109,327	87,561	42.6	33.1	10.0	6.5	23.5	n.t.	n.t.	n.t.	<	19.9	22.8	37.9	1.1	2.6
Germany	308,591	139,865	17.4	57.2	3.1	11.0	53.3	n.t.	n.t.	n.t.	0.3	9.1	25.9	22.6	n.t.	0.1
Switzerland	34,722	21,619	12.2	67.5	2.9	12.4	53.1	n.t.	n.t.	n.t.	4.2	15.8	27.6	4.4	n.t.	n.t.
United States	1,053,083	469,089	42.3	20.9	9.8	5.5	42.2	n.t.	n.t.	n.t.	0.8	31.7	4.8	42.0	<	n.t.
Unitary Governments																
Total	\$2,177,058	\$398,902	22.8%	34.9%	12.3%	21.1%	35.5%	0.1%	0.6%	0.5%	3.4%	27.0%	25.1%	11.6%	0.5%	4.8%
Belgium	63,521	3,201	29.7	60.3	6.4	15.1	36.0	7.5	n.t.	n.t.	2.9	n.t.	24.8	17.1	0.2	n.t.
Denmark	36,505	16,065	35.7	90.5	5.3	1.7	3.4	n.t.	0.8	n.t.	2.9	7.6	46.9	0.1	4.9	0.1
Finland	32,396	11,605	25.4	89.4	2.3	9.7	16.0	n.t.	n.t.	n.t.	4.9	0.8	51.2	<	0.2	n.t.
France	381,312	37,329	11.6	14.6	6.1	n.t.	49.3	n.t.	1.5	4.4	2.2	33.8	29.1	13.4	0.2	33.8
Greece	17,555	256	13.6	n.t.	4.7	n.t.	32.4	n.t.	0.8	63.0	3.5	n.t.	44.5	37.0	0.5	n.t.
Iceland ⁴	1,383	371	15.8	55.3	3.2	2.1	3.3	n.t.	4.1	n.t.	6.2	14.4	66.9	12.0	0.5	16.2
Ireland	12,179	325	33.2	n.t.	3.5	n.t.	15.1	n.t.	1.4	n.t.	2.4	100.0	44.4	n.t.	n.t.	n.t.
Italy	319,740	7,279	27.2	13.4	10.1	9.0	34.1	n.t.	0.6	n.t.	2.3	n.t.	25.9	55.6	-0.2	22.0
Japan	663,381	230,465	23.4	28.7	20.8	34.7	37.6	n.t.	n.t.	n.t.	5.7	23.1	12.6	12.6	n.t.	0.9
Luxembourg	2,986	395	22.3	32.7	13.2	52.4	29.9	n.t.	n.t.	n.t.	9.0	3.4	25.6	11.5	n.t.	n.t.
Netherlands	99,095	2,287	21.9	n.t.	8.0	n.t.	42.6	n.t.	n.t.	n.t.	2.2	73.4	24.9	26.6	0.3	n.t.
New Zealand	15,668	1,188	49.3	n.t.	9.7	n.t.	n.t.	n.t.	1.8	n.t.	1.7	93.1	34.1	6.9	3.4	n.t.
Norway	32,661	8,732	13.1	80.7	4.7	7.5	34.5	n.t.	n.t.	n.t.	1.5	8.2	45.8	0.7	0.4	2.9
Portugal	15,093	819	14.2	9.3	4.0	1.9	27.7	n.t.	n.t.	n.t.	0.3	24.0	45.8	31.6	8.0	33.1
Spain	116,016	14,117	24.0	15.1	9.2	4.6	39.1	<	n.t.	n.t.	0.8	27.9	26.8	40.4	<	12.0
Sweden	76,702	29,774	15.7	99.6	5.2	n.t.	36.3	n.t.	4.5	n.t.	4.6	n.t.	33.3	0.4	0.3	n.t.
Turkey	20,642	2,304	22.5	27.3	8.2	9.9	17.4	n.t.	n.t.	n.t.	2.1	2.5	24.1	29.2	25.7	31.1
United Kingdom	270,224	32,390	30.1	n.t.	13.9	n.t.	19.9	n.t.	n.t.	n.t.	2.2	100.0	33.7	n.t.	0.1	n.t.

n.t. — no tax

< rounds to zero

¹ Includes unclassified income taxes, unclassified business taxes, and unallocable taxes.

² These figures represent the percentage of all federal revenue derived from this tax. For example, in Australia, 55.7% of all federal tax revenue is derived from the federal income tax.

³ These figures represent the percentage of all state and local revenue derived from this tax. For example, in Canada, 33.1% of all state and local tax revenue is derived from the state and local income tax.

⁴ Iceland appears for the first time in this edition.

Source: Organization for Economic Cooperation and Development, *Revenue Statistics of OECD Member Countries, 1965-1990*.

28 Advisory Commission on Intergovernmental Relations

Economy and Population

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

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

The population numbers differ between Table 8 and Table 39. In Table 8, the U.S. population of 252.7 million in

1990 is the total, which includes military personnel stationed abroad. In the state-by-state tables, the population breakdown is for the resident population, which was 248.7 million in 1990.

Another series of special note is the estimates of Gross State Product (GSP) provided the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce. The counterpart of the nation's Gross Domestic Product (the gross market value of goods and services attributable to property and labor), GSP is often considered a superior measure of state fiscal capacity than either personal income or population. BEA has updated the series through 1989.

The GNP and GDP implicit price deflator and the more familiar Consumer Price Index are presented to give a ready reference to general changes in price levels, and these can be used to deflate various fiscal data from current to constant dollars. There are numerous other price indexes that may, under certain circumstances, be superior deflators to the two given here.

Table 8
Selected National Indicators, Selected Years 1929-1991

Years	GNP		GDP		Personal Income				GNP Implicit Price Deflator		Consumer Price ³		Population ⁴ (thousands)
	Current (billions)	Constant ¹ (1982 dollars)	Current (billions)	Constant ¹ (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1982 dollars)	Current (1982 dollars)	Constant ² (1982 dollars)					
1929	\$103.9	\$709.6	n.a.	n.a.	\$84	\$492	\$692	\$4,037	14.6	-	17.1	-	121,767
1939	91.3	716.6	n.a.	n.a.	72	519	550	3,960	12.7	-1.4	13.9	-2.15	130,880
1949	260.4	1,109.0	n.a.	n.a.	206	865	1,383	5,801	23.5	6.4	23.8	5.53	149,188
1950	288.3	1,203.7	n.a.	n.a.	228	947	1,504	6,245	23.9	1.7	24.1	1.36	152,271
1951	333.4	1,328.2	n.a.	n.a.	257	987	1,662	6,398	25.1	5.0	26.0	7.88	154,878
1952	351.6	1,380.0	n.a.	n.a.	274	1,033	1,744	6,583	25.5	1.6	26.5	1.98	157,553
1953	371.6	1,435.3	n.a.	n.a.	291	1,088	1,821	6,819	25.9	1.6	26.7	0.75	160,184
1954	372.5	1,416.2	n.a.	n.a.	293	1,089	1,804	6,707	26.3	1.5	26.9	0.75	163,026
1955	405.9	1,494.9	n.a.	n.a.	314	1,172	1,901	7,094	27.2	3.4	26.8	-0.37	165,931
1956	428.2	1,525.6	n.a.	n.a.	337	1,240	2,005	7,370	28.1	3.3	27.2	1.49	168,903
1957	451.0	1,551.1	n.a.	n.a.	356	1,268	2,080	7,403	29.1	3.6	28.1	3.31	171,984
1958	456.8	1,539.2	n.a.	n.a.	367	1,270	2,108	7,294	29.7	2.1	28.9	2.85	174,882
1959	495.8	1,629.1	494.2	1,617.7	391	1,343	2,206	7,582	30.4	2.4	29.1	0.69	177,830
1960	515.3	1,665.3	513.4	1,654.7	409	1,383	2,265	7,652	30.9	1.6	29.6	1.72	180,671
1961	533.8	1,708.7	531.8	1,694.5	426	1,425	2,318	7,754	31.2	1.0	29.9	1.01	183,691
1962	574.6	1,799.4	571.6	1,787.3	453	1,501	2,429	8,043	31.9	2.2	30.2	1.00	186,538
1963	606.9	1,873.3	603.1	1,858.1	476	1,557	2,516	8,223	32.4	1.6	30.6	1.32	189,242
1964	649.8	1,973.3	648.0	1,960.4	510	1,646	2,658	8,575	32.9	1.5	31.0	1.31	191,889
1965	705.1	2,087.6	702.7	2,073.5	552	1,752	2,840	9,017	33.8	2.7	31.5	1.61	194,303
1966	772.0	2,208.3	769.8	2,194.2	601	1,854	3,056	9,432	35.0	3.6	32.4	2.86	196,560
1967	816.4	2,271.4	814.3	2,252.1	645	1,930	3,243	9,709	35.9	2.6	33.4	3.09	198,712
1968	892.7	2,365.6	889.3	2,350.9	707	2,032	3,523	10,123	37.7	5.0	34.8	4.19	200,706
1969	963.9	2,423.3	959.5	2,414.6	773	2,106	3,812	10,388	39.8	5.6	36.7	5.46	202,677
1970	1,015.5	2,416.2	1,010.7	2,413.0	832	2,144	4,056	10,453	42.0	5.5	38.8	5.72	205,052
1971	1,102.7	2,484.8	1,097.2	2,485.0	894	2,207	4,304	10,628	44.4	5.7	40.5	4.38	207,661
1972	1,212.8	2,608.5	1,207.0	2,606.9	982	2,348	4,676	11,187	46.5	4.7	41.8	3.21	209,896
1973	1,359.3	2,744.1	1,349.6	2,738.4	1,102	2,481	5,198	11,708	49.5	6.5	44.4	6.22	211,909
1974	1,472.8	2,729.3	1,458.6	2,722.3	1,210	2,455	5,657	11,475	54.0	9.1	49.3	11.04	213,854
1975	1,598.4	2,695.0	1,585.9	2,701.2	1,313	2,441	6,081	11,303	59.3	9.8	53.8	9.13	215,973
1976	1,782.8	2,826.7	1,768.4	2,833.5	1,451	2,551	6,655	11,696	63.1	6.4	56.9	5.76	218,035
1977	1,990.5	2,958.6	1,974.1	2,959.4	1,608	2,653	7,297	12,042	67.3	6.7	60.6	6.50	220,239
1978	2,249.7	3,115.2	2,232.7	3,102.8	1,812	2,780	8,143	12,486	72.2	7.3	65.2	7.59	222,585
1979	2,508.2	3,192.4	2,488.6	3,183.9	2,034	2,802	9,038	12,446	78.6	8.9	72.6	11.35	225,055

Table 8 (cont.)
Selected National Indicators, Selected Years 1929-1991

Years	GNP		GDP		Personal Income				GNP Implicit Price Deflator		Consumer Price ³		Population ⁴ (thousands)
	Current (billions)	Constant ¹ (1982 dollars)	Current (billions)	Constant ¹ (1982 dollars)	Total		Per Capita		Index	Percent Change	Index	Percent Change	
					Current (billions)	Constant ² (1982 dollars)	Current (1982 dollars)	Constant ² (1982 dollars)					
1980	2,732.0	3,187.1	2,708.0	3,165.0	2,259	2,741	9,916	12,034	85.7	9.0	82.4	13.50	227,754
1981	3,052.6	3,248.8	3,030.6	3,218.8	2,521	2,773	10,954	12,050	94.0	9.7	90.9	10.32	230,138
1982	3,166.0	3,166.0	3,149.6	3,149.6	2,671	2,768	11,486	11,903	100.0	6.4	96.5	6.16	232,520
1983	3,405.7	3,279.1	3,405.0	3,272.2	2,839	2,850	12,089	12,138	103.9	3.9	99.6	3.21	234,799
1984	3,772.2	3,501.4	3,777.2	3,478.3	3,109	2,992	13,117	12,624	107.7	3.7	103.9	4.32	237,001
1985	4,014.9	3,618.7	4,038.7	3,585.2	3,325	3,090	13,896	12,914	110.9	3.0	107.6	3.56	239,279
1986	4,231.6	3,717.9	4,268.6	3,691.5	3,526	3,222	14,593	13,334	113.8	2.6	109.6	1.86	241,625
1987	4,515.6	3,845.3	4,539.9	3,804.4	3,766	3,315	15,440	13,591	117.4	3.4	113.6	2.6	243,942
1988	4,873.7	4,016.9	4,900.4	3,952.4	4,071	3,441	16,527	13,971	121.3	3.3	118.3	4.1	246,307
1989	5,200.8	4,117.7	5,244.0	4,053.9	4,384	3,536	17,624	14,213	126.3	4.1	124.0	4.8	248,762
1990 ^r	5,524.5	4,100.6	5,513.8	4,092.6	4,680	3,581	18,720	14,323	134.7	6.7	130.7	5.4	249,992
1991 ^p	5,685.8	4,072.4	5,671.8	4,062.4	4,834	3,549	19,134	14,048	139.6	3.6	136.2	4.2	252,666

- represents zero

^p preliminary

^r revised from previous edition of *Significant Features of Fiscal Federalism*

¹ Deflated by GNP and GDP Implicit Price Deflator.

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

³ Data beginning with 1978 are for all urban consumers (CPI-U). Earlier data are for urban wage and clerical workers. Data beginning with 1983 include a rental equivalence measure for homeowners' costs.

⁴ Population since 1940 includes military overseas.

Sources: *Economic Report of the President*, February 1992; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1992.

Table 9
State Population, Selected Years 1950-1990
(thousands)

Region and State	1950	1960	1967	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987	1988	1989	1990
United States¹	151,326	179,972	197,375	201,305	203,810	209,284	219,760	226,546	231,996	234,284	236,477	238,736	241,095	243,419	245,807	248,239	248,710
New England	9,315	10,532	11,562	11,735	11,870	12,082	12,240	12,349	12,434	12,494	12,577	12,663	12,742	12,843	12,935	13,046	13,206
Connecticut	2,007	2,544	2,935	3,000	3,037	3,069	3,086	3,108	3,128	3,143	3,157	3,175	3,193	3,212	3,233	3,239	3,287
Maine	914	975	1,004	992	997	1,034	1,104	1,125	1,139	1,147	1,157	1,165	1,172	1,186	1,205	1,222	1,228
Massachusetts	4,691	5,160	5,594	5,650	5,697	5,760	5,738	5,737	5,746	5,764	5,795	5,823	5,834	5,856	5,889	5,913	6,016
New Hampshire	533	609	697	724	742	781	870	921	948	959	978	998	1,027	1,056	1,085	1,107	1,109
Rhode Island	792	855	909	932	951	975	950	947	953	955	960	967	975	986	993	998	1,003
Vermont	378	389	423	437	446	463	492	511	520	526	530	535	541	547	557	567	563
Mideast	33,626	38,597	41,617	42,111	42,503	42,970	42,483	42,236	42,387	42,562	42,722	42,830	43,033	43,256	43,539	43,697	43,656
Delaware	318	449	525	540	551	573	592	594	600	606	614	622	633	648	660	673	666
District of Columbia ²	802	765	791	762	755	742	677	638	627	624	624	623	625	621	617	604	607
Maryland	2,343	3,113	3,757	3,868	3,940	4,073	4,170	4,217	4,272	4,299	4,347	4,391	4,461	4,536	4,622	4,694	4,781
New Jersey	4,835	6,103	6,928	7,095	7,189	7,335	7,337	7,365	7,430	7,468	7,518	7,568	7,625	7,674	7,721	7,736	7,730
New York	14,830	16,838	17,935	18,105	18,259	18,339	17,813	17,558	17,575	17,670	17,727	17,762	17,795	17,835	17,909	17,950	17,990
Pennsylvania	10,498	11,329	11,681	11,741	11,809	11,908	11,894	11,864	11,883	11,895	11,892	11,864	11,894	11,942	12,001	12,040	11,882
Great Lakes	30,400	36,290	39,347	39,904	40,307	40,832	41,381	41,683	41,607	41,511	41,582	41,643	41,724	41,942	42,120	42,298	42,009
Illinois	8,712	10,086	10,947	11,039	11,118	11,252	11,386	11,427	11,481	11,493	11,525	11,538	11,551	11,584	11,614	11,658	11,431
Indiana	3,934	4,674	5,053	5,143	5,202	5,302	5,426	5,490	5,484	5,475	5,492	5,500	5,503	5,530	5,556	5,593	5,544
Michigan	6,372	7,834	8,630	8,781	8,895	9,029	9,171	9,262	9,118	9,054	9,060	9,085	9,139	9,205	9,240	9,273	9,295
Ohio	7,947	9,734	10,414	10,563	10,666	10,747	10,771	10,798	10,777	10,741	10,742	10,745	10,748	10,816	10,855	10,907	10,847
Wisconsin	3,435	3,962	4,303	4,378	4,426	4,502	4,627	4,706	4,747	4,748	4,763	4,775	4,783	4,807	4,855	4,867	4,892
Plains	14,062	15,424	15,942	16,202	16,351	16,572	16,982	17,185	17,351	17,419	17,509	17,550	17,571	17,623	17,759	17,851	17,660
Iowa	2,621	2,756	2,793	2,805	2,829	2,860	2,914	2,914	2,908	2,905	2,904	2,880	2,850	2,823	2,834	2,840	2,777
Kansas	1,905	2,183	2,197	2,236	2,249	2,256	2,321	2,364	2,410	2,428	2,441	2,449	2,459	2,475	2,495	2,513	2,478
Minnesota	2,982	3,425	3,659	3,758	3,814	3,870	3,989	4,076	4,133	4,145	4,163	4,190	4,213	4,244	4,307	4,353	4,375
Missouri	3,955	4,326	4,539	4,640	4,684	4,759	4,863	4,917	4,943	4,965	5,004	5,034	5,064	5,107	5,141	5,159	5,117
Nebraska	1,326	1,417	1,457	1,474	1,489	1,519	1,557	1,570	1,590	1,596	1,605	1,604	1,598	1,594	1,602	1,611	1,578
North Dakota	620	634	626	621	619	631	650	653	672	681	687	685	679	671	667	660	639
South Dakota	653	683	671	668	667	677	688	691	695	699	705	708	708	709	713	715	696
Southeast	33,792	38,885	42,611	43,440	43,986	46,020	50,314	52,669	54,381	55,065	55,797	56,548	57,288	58,028	58,674	59,339	59,259
Alabama	3,062	3,274	3,458	3,440	3,450	3,539	3,780	3,894	3,944	3,963	3,991	4,020	4,050	4,084	4,102	4,118	4,041
Arkansas	1,910	1,789	1,901	1,913	1,930	2,019	2,209	2,286	2,308	2,326	2,346	2,359	2,371	2,388	2,395	2,406	2,351
Florida	2,771	5,004	6,242	6,641	6,851	7,511	8,856	9,746	10,475	10,758	11,053	11,373	11,694	12,022	12,335	12,671	12,938
Georgia	3,445	3,956	4,408	4,551	4,604	4,809	5,220	5,463	5,654	5,735	5,843	5,973	6,100	6,227	6,342	6,436	6,478
Kentucky	2,945	3,041	3,172	3,198	3,231	3,336	3,574	3,661	3,695	3,715	3,723	3,728	3,726	3,723	3,727	3,727	3,685
Louisiana	2,684	3,260	3,581	3,619	3,654	3,762	4,014	4,206	4,383	4,441	4,462	4,485	4,499	4,448	4,408	4,382	4,220

Table 9 (cont.)
State Population, Selected Years 1950-1990
(thousands)

State	1950	1960	1967	1969	1970	1972	1977	1980	1982	1983	1984	1985	1986	1987	1988	1989	1990
Southeast (cont.)																	
Mississippi	2,179	2,182	2,228	2,220	2,217	2,307	2,459	2,521	2,567	2,583	2,599	2,613	2,624	2,624	2,620	2,621	2,573
North Carolina	4,062	4,573	4,952	5,031	5,101	5,301	5,686	5,882	6,019	6,080	6,169	6,260	6,331	6,419	6,489	6,571	6,629
South Carolina	2,117	2,392	2,533	2,570	2,600	2,719	2,992	3,122	3,220	3,253	3,296	3,334	3,381	3,426	3,470	3,512	3,487
Tennessee	3,292	3,575	3,859	3,897	3,937	4,095	4,423	4,591	4,666	4,690	4,728	4,766	4,800	4,855	4,895	4,940	4,877
Virginia	3,319	3,986	4,508	4,614	4,667	4,824	5,193	5,347	5,488	5,558	5,635	5,701	5,795	5,914	6,015	6,098	6,187
West Virginia	2,006	1,853	1,769	1,746	1,744	1,798	1,908	1,950	1,962	1,963	1,952	1,936	1,917	1,898	1,876	1,857	1,793
Southwest	11,375	14,235	15,734	16,328	16,630	17,505	19,704	21,275	22,854	23,495	23,878	24,316	24,753	24,936	25,079	25,299	25,313
Arizona	750	1,321	1,646	1,737	1,795	2,008	2,425	2,718	2,884	2,958	3,047	3,161	3,279	3,400	3,489	3,556	3,665
New Mexico	681	954	1,000	1,011	1,023	1,079	1,216	1,303	1,369	1,402	1,427	1,450	1,479	1,496	1,507	1,528	1,515
Oklahoma	2,233	2,336	2,489	2,535	2,568	2,659	2,870	3,025	3,223	3,317	3,321	3,316	3,306	3,259	3,242	3,224	3,146
Texas	7,711	9,624	10,599	11,045	11,244	11,759	13,193	14,229	15,378	15,818	16,083	16,389	16,689	16,781	16,841	16,991	16,987
Rocky Mountain	3,485	4,350	4,783	4,943	5,024	4,234	6,082	6,552	6,924	7,063	7,147	7,216	7,256	7,272	7,278	7,319	7,277
Colorado	1,325	1,769	2,053	2,166	2,210	2,405	2,696	2,890	3,072	3,148	3,189	3,233	3,266	3,293	3,301	3,317	3,294
Idaho	589	671	688	707	717	763	883	944	978	988	999	1,004	1,002	1,000	1,003	1,014	1,007
Montana	591	679	701	694	697	719	770	787	805	816	823	825	817	809	805	806	799
Utah	689	900	1,019	1,047	1,066	1,135	1,320	1,461	1,559	1,595	1,623	1,644	1,664	1,680	1,690	1,707	1,723
Wyoming	291	331	322	329	334	347	413	470	510	516	513	510	507	490	479	475	454
Far West³	14,646	20,788	24,778	25,596	26,025	26,777	29,253	31,233	32,613	33,171	33,724	34,393	35,133	35,924	36,783	37,755	38,671
California	10,586	15,870	19,176	19,711	20,023	20,585	22,352	23,668	24,786	25,309	25,780	26,358	27,001	27,653	28,314	29,063	29,760
Nevada	160	291	449	480	494	547	678	800	877	895	916	940	967	1,006	1,054	1,111	1,202
Oregon	1,521	1,772	1,979	2,062	2,092	2,197	2,447	2,633	2,671	2,663	2,679	2,689	2,702	2,723	2,767	2,820	2,842
Washington	2,379	2,855	3,174	3,343	3,416	3,448	3,776	4,132	4,279	4,304	4,349	4,406	4,463	4,542	4,648	4,761	4,867
Alaska	129	229	278	296	305	324	403	402	446	483	505	522	532	524	524	527	550
Hawaii	500	642	72	750	775	828	918	965	998	1,019	1,036	1,051	1,065	1,082	1,098	1,112	1,108

¹ Resident population, excluding military personnel overseas.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1989, *Estimates of the Population of the States [various years]*; 1990, *1990 Decennial Census of Population and Housing*.

Table 10
State Population, Percentage Change, Selected Years 1950-1990

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1950-1960	1960-1970	1970-1980	1980-1990	1950-1990
United States¹	151,326	179,972	203,810	226,546	248,710	1.7%	1.3%	1.1%	0.9%	1.2%
New England	9,315	10,532	11,870	12,349	13,206	1.2	1.2	0.4	0.7	0.9
Connecticut	2,007	2,544	3,037	3,108	3,287	2.4	1.8	0.2	0.6	1.2
Maine	914	975	997	1,125	1,228	0.6	0.2	1.2	0.9	0.7
Massachusetts	4,691	5,160	5,697	5,737	6,016	1.0	1.0	0.1	0.5	0.6
New Hampshire	533	609	742	921	1,109	1.3	2.0	2.2	1.9	1.8
Rhode Island	792	855	951	947	1,003	0.8	1.1	-0.0	0.6	0.6
Vermont	378	389	446	511	563	0.3	1.4	1.4	1.0	1.0
Mideast	33,626	38,597	42,503	42,236	43,656	1.4	1.0	-0.1	0.3	0.7
Delaware	318	449	551	594	666	3.5	2.1	0.8	1.2	1.9
District of Columbia ²	802	765	755	638	607	-0.5	-0.1	-1.7	-0.5	-0.7
Maryland	2,343	3,113	3,940	4,217	4,781	2.9	2.4	0.7	1.3	1.8
New Jersey	4,835	6,103	7,189	7,365	7,730	2.4	1.7	0.2	0.5	1.2
New York	14,830	16,838	18,259	17,558	17,990	1.3	0.8	-0.4	0.2	0.5
Pennsylvania	10,498	11,329	11,809	11,864	11,882	0.8	0.4	0.0	<	0.3
Great Lakes	30,400	36,290	40,307	41,683	42,009	1.8	1.1	0.3	0.1	0.8
Illinois	8,712	10,086	11,118	11,427	11,431	1.5	1.0	0.3	<	0.7
Indiana	3,934	4,674	5,202	5,490	5,544	1.7	1.1	0.5	0.1	0.9
Michigan	6,372	7,834	8,895	9,262	9,295	2.1	1.3	0.4	<	0.9
Ohio	7,947	9,734	10,666	10,798	10,847	2.0	0.9	0.1	<	0.8
Wisconsin	3,435	3,962	4,426	4,706	4,892	1.4	1.1	0.6	0.4	0.9
Plains	14,062	15,424	16,351	17,185	17,660	0.9	0.6	0.5	0.3	0.6
Iowa	2,621	2,756	2,829	2,914	2,777	0.5	0.3	0.3	-0.6	0.1
Kansas	1,905	2,183	2,249	2,364	2,478	1.4	0.3	0.5	0.5	0.7
Minnesota	2,982	3,425	3,814	4,076	4,375	1.4	1.1	0.7	0.7	1.0
Missouri	3,955	4,326	4,684	4,917	5,117	0.9	0.8	0.5	0.4	0.6
Nebraska	1,326	1,417	1,489	1,570	1,578	0.7	0.5	0.5	0.1	0.4
North Dakota	620	634	619	653	639	0.2	-0.2	0.5	-0.2	0.1
South Dakota	653	683	667	691	696	0.5	-0.2	0.4	0.1	0.2
Southeast	33,792	38,885	43,986	52,669	59,259	1.4	1.2	1.8	1.2	1.4
Alabama	3,062	3,274	3,450	3,894	4,041	0.7	0.5	1.2	0.4	0.7
Arkansas	1,910	1,789	1,930	2,286	2,351	-0.7	0.8	1.7	0.3	0.5
Florida	2,771	5,004	6,851	9,746	12,938	6.1	3.2	3.6	2.9	3.9
Georgia	3,445	3,956	4,604	5,463	6,478	1.4	1.5	1.7	1.7	1.6
Kentucky	2,945	3,041	3,231	3,661	3,685	0.3	0.6	1.3	0.1	0.6
Louisiana	2,684	3,260	3,654	4,206	4,220	2.0	1.1	1.4	<	1.1

Table 10 (cont.)
State Population, Percentage Change, Selected Years 1950-1990

Region and State	Population (thousands)					Average Annual Percentage Change				
	1950	1960	1970	1980	1990	1950-1960	1960-1970	1970-1980	1980-1990	1950-1990
Southeast (cont.)										
Mississippi	2,179	2,182	2,217	2,521	2,573	0.0	0.2	1.3	0.2	0.4
North Carolina	4,062	4,573	5,101	5,882	6,629	1.2	1.1	1.4	1.2	1.2
South Carolina	2,117	2,392	2,600	3,122	3,487	1.2	0.8	1.8	1.1	1.3
Tennessee	3,292	3,575	3,937	4,591	4,877	0.8	1.0	1.5	0.6	1.0
Virginia	3,319	3,986	4,667	5,347	6,187	1.8	1.6	1.4	1.5	1.6
West Virginia	2,006	1,853	1,744	1,950	1,793	-0.8	-0.6	1.1	-0.8	-0.3
Southwest										
Arizona	750	1,321	1,795	2,718	3,665	5.8	3.1	4.2	3.0	4.0
New Mexico	681	954	1,023	1,303	1,515	3.4	0.7	2.4	1.5	2.0
Oklahoma	2,233	2,336	2,568	3,025	3,146	0.5	1.0	1.7	0.4	0.9
Texas	7,711	9,624	11,244	14,229	16,987	2.2	1.6	2.4	1.8	2.0
Rocky Mountain										
Colorado	1,325	1,769	2,210	2,890	3,294	2.9	2.3	2.7	1.3	2.3
Idaho	589	671	717	944	1,007	1.3	0.7	2.8	0.6	1.3
Montana	591	679	697	787	799	1.4	0.3	1.2	0.2	0.8
Utah	689	900	1,066	1,461	1,723	2.7	1.7	3.2	1.7	2.3
Wyoming	291	331	334	470	454	1.3	0.1	3.5	-0.3	1.1
Far West³										
California	10,586	15,870	20,023	23,668	29,760	4.1	2.4	1.7	2.3	2.6
Nevada	160	291	494	800	1,202	6.2	5.4	4.9	4.2	5.2
Oregon	1,521	1,772	2,092	2,633	2,842	1.5	1.7	2.3	0.8	1.6
Washington	2,379	2,855	3,416	4,132	4,867	1.8	1.8	1.9	1.7	1.8
Alaska	129	229	305	402	550	5.9	2.9	2.8	3.2	3.7
Hawaii	500	642	775	965	1,108	2.5	1.9	2.2	1.4	2.0

< rounds to zero

¹ Resident population, excluding military personnel overseas.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, Population Division—1960-1979, unpublished data; 1980-1989, *Estimates of the Population of the States [various years]*; 1990, *1990 Decennial Census of Population and Housing*. Data exclude military overseas.

Table 11
Gross State Product, Selected Years 1977-1989
 (millions)

Region and State	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
United States	\$1,957,608	\$2,213,331	\$2,458,084	\$2,670,330	\$2,986,892	\$3,104,181	\$3,339,966	\$3,707,032	\$3,966,280	\$4,186,032	\$4,483,510	\$4,854,260	\$5,164,671
New England	103,310	115,312	127,430	139,362	154,204	163,800	181,746	205,160	224,466	247,849	274,642	301,104	311,942
Connecticut	29,822	33,219	36,695	39,928	44,233	46,872	52,286	59,084	64,160	70,577	78,420	85,651	88,863
Maine	7,648	8,590	9,554	10,337	11,280	12,052	13,271	14,758	16,008	17,660	19,898	22,129	23,474
Massachusetts	49,004	54,301	59,647	65,552	72,464	76,870	85,123	96,515	105,883	116,364	128,115	140,793	144,791
New Hampshire	6,285	7,368	8,440	9,336	10,521	11,530	13,135	14,855	16,698	19,209	21,831	23,812	24,504
Rhode Island	7,112	7,814	8,597	9,282	10,187	10,611	11,479	12,775	13,816	15,252	16,532	17,897	18,807
Vermont	3,440	4,019	4,498	4,926	5,520	5,864	6,453	7,173	7,901	8,786	9,846	10,821	11,502
Mideast	388,887	427,766	464,836	500,342	551,617	584,056	636,663	703,472	761,233	820,984	889,160	971,895	1,026,195
Delaware	5,623	6,097	6,544	7,040	7,710	8,297	9,098	9,963	10,756	11,449	12,823	14,275	15,418
District of Columbia	14,818	16,646	17,778	18,857	20,182	21,393	23,426	26,122	29,307	30,665	33,486	36,759	39,363
Maryland	34,144	37,918	41,300	44,352	49,364	52,225	57,889	64,461	70,855	77,385	84,623	92,707	99,074
New Jersey	66,396	73,756	81,051	88,594	98,239	106,422	118,658	132,825	144,978	158,745	174,714	193,034	203,375
New York	169,215	184,528	199,492	215,239	238,885	254,991	277,996	306,928	332,461	358,767	384,983	419,903	441,068
Pennsylvania	98,690	108,821	118,671	126,259	137,237	140,728	149,597	163,173	172,876	183,973	198,531	215,218	227,898
Great Lakes	389,173	433,274	468,697	481,752	521,929	525,453	559,353	622,684	660,968	700,746	742,568	802,069	849,141
Illinois	114,966	127,181	137,616	143,523	156,170	159,460	167,222	187,006	197,379	208,310	222,079	241,135	256,478
Indiana	48,176	53,879	58,404	59,633	64,706	64,455	68,086	76,455	80,359	85,223	91,231	98,243	105,314
Michigan	88,577	98,489	104,587	103,968	110,963	108,267	117,829	131,389	143,285	153,217	160,930	172,653	181,827
Ohio	97,331	108,574	117,863	121,552	132,747	133,893	143,468	158,529	167,648	177,159	186,385	201,478	211,545
Wisconsin	40,123	45,150	50,228	53,075	57,343	59,377	62,748	69,306	72,296	76,836	81,943	88,559	93,978
Plains	148,907	168,914	189,076	199,337	222,457	228,339	237,253	265,905	278,318	289,715	305,244	325,025	348,523
Iowa	26,598	30,335	33,423	35,023	39,007	37,805	36,752	41,184	41,680	42,924	44,659	47,558	52,574
Kansas	20,593	23,210	26,694	28,297	31,742	33,549	35,186	38,642	40,716	41,777	43,956	46,615	48,829
Minnesota	35,862	40,543	45,555	48,990	53,887	56,013	59,374	67,600	71,289	75,651	80,881	87,238	93,559
Missouri	41,476	46,742	51,416	53,325	58,825	61,358	66,342	74,272	79,461	84,335	89,168	94,932	100,081
Nebraska	13,760	15,514	17,366	18,325	20,935	21,373	21,554	24,316	25,341	25,705	26,611	28,518	31,115
North Dakota	5,418	6,601	7,715	8,333	10,357	10,369	10,133	10,972	10,762	10,001	10,193	10,042	11,231
South Dakota	5,200	5,970	6,907	7,045	7,703	7,873	7,911	8,920	9,070	9,323	9,777	10,123	11,135
Southeast	384,195	438,653	490,687	539,289	610,794	639,010	693,183	773,881	828,897	879,010	946,378	1,025,196	1,091,847
Alabama	25,978	29,731	33,004	35,179	39,607	40,602	44,105	49,060	52,712	55,778	59,547	64,059	67,886
Arkansas	14,795	17,285	19,075	20,334	23,031	23,712	25,190	28,666	29,792	31,015	32,708	35,130	37,169
Florida	64,140	74,590	85,142	95,727	109,668	117,197	131,150	146,957	161,750	176,588	194,884	212,761	226,964
Georgia	40,504	46,040	51,211	55,616	62,847	66,793	74,793	86,430	95,287	104,810	113,098	122,717	129,776
Kentucky	28,584	32,147	35,399	37,228	40,977	42,380	44,545	49,574	51,507	53,986	57,426	61,631	65,858

Table 11 (cont.)
Gross State Product, Selected Years 1977-1989
(millions)

Region and State	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Southeast (cont.)													
Louisiana	\$39,478	\$45,165	\$52,713	\$64,297	\$77,309	\$77,986	\$76,803	\$81,350	\$81,962	\$72,300	\$72,125	\$76,540	\$79,138
Mississippi	16,027	18,161	20,401	21,606	24,409	25,501	26,890	29,595	31,125	31,734	33,281	36,255	38,135
North Carolina	44,148	50,103	54,890	59,110	65,980	69,182	77,876	88,275	94,622	104,054	112,288	121,489	130,085
South Carolina	19,878	22,546	25,232	27,330	30,775	32,030	35,349	39,729	42,195	45,804	49,608	54,338	60,150
Tennessee	33,249	38,270	42,252	45,031	49,845	51,879	56,065	63,173	67,967	73,213	80,507	86,949	92,267
Virginia	42,781	48,295	53,390	58,401	65,590	70,245	78,633	87,900	96,008	105,511	115,881	126,668	136,497
West Virginia	14,633	16,322	17,978	19,430	20,755	21,503	21,783	23,173	23,970	24,217	25,025	26,660	27,922
Southwest													
Arizona	184,596	213,674	248,929	288,876	342,250	356,400	374,025	407,274	430,828	418,807	431,753	458,666	483,119
California	18,918	22,558	26,868	29,676	32,895	33,548	37,691	43,845	49,312	54,269	58,480	62,375	65,306
New Mexico	10,196	11,901	14,101	16,670	19,598	19,835	20,523	23,005	23,516	22,273	23,039	24,263	25,414
Oklahoma	23,647	27,319	32,145	37,811	45,185	48,560	47,622	49,862	50,171	47,191	47,371	49,903	52,342
Texas	131,835	151,896	175,815	204,720	244,572	254,457	268,190	290,562	307,828	295,074	302,862	322,125	340,057
Rocky Mountain													
Colorado	53,508	63,122	72,692	82,223	93,551	97,998	103,341	112,139	116,822	116,887	120,178	126,730	134,873
Idaho	24,535	28,630	33,212	37,156	42,155	45,314	48,912	53,705	56,445	57,506	59,630	62,490	66,180
Montana	6,929	8,213	8,954	9,666	10,390	10,376	11,243	12,077	12,547	12,664	13,599	14,830	16,339
Utah	6,383	7,610	8,554	9,466	10,601	11,061	11,379	11,753	11,460	11,497	11,771	12,178	13,104
Wyoming	10,116	11,839	13,493	15,033	17,185	18,018	19,499	21,988	23,525	23,985	24,622	26,450	28,135
Far West¹													
California	288,490	334,603	375,278	412,573	456,580	476,094	519,993	580,321	626,595	675,070	735,855	802,711	873,693
Nevada	224,134	258,181	288,244	319,321	356,864	374,086	409,384	459,905	500,538	539,307	589,311	642,309	697,381
Oregon	7,142	8,851	10,405	11,866	13,358	13,833	14,940	16,489	17,995	19,355	21,478	24,657	27,960
Washington	21,885	25,485	28,696	30,205	31,430	31,141	33,403	36,434	38,205	40,438	43,563	47,881	52,118
Alaska	35,329	42,086	47,933	51,180	54,928	57,035	62,267	67,493	69,857	75,970	81,503	87,864	96,233
Hawaii	7,597	8,006	9,201	13,955	20,004	18,619	18,932	19,695	20,511	17,877	16,994	17,681	19,582
	8,946	10,006	11,257	12,621	13,507	14,412	15,477	16,500	17,642	19,088	20,738	23,183	25,755

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, December 1991.

Table 12
State Personal Income, Selected Years 1967-1991
(millions)

Region and State	1967	1977	1980	1982	1983	1984	1985	1986	1987 ^f	1988	1989 ^f	1990 ^f	1991 ^p
United States	\$623,757	\$1,602,863	\$2,254,076	\$2,663,432	\$2,834,385	\$3,101,163	\$3,317,545	\$3,519,364	\$3,754,577	\$4,058,181	\$4,378,166	\$4,664,057	\$4,812,082
New England	40,262	92,633	130,367	156,305	169,145	187,447	201,986	218,577	239,582	263,583	281,702	292,356	295,956
Connecticut	12,050	26,449	37,685	45,237	48,630	53,893	57,892	62,300	68,401	75,255	80,188	83,549	85,176
Maine	2,578	6,704	9,266	10,902	11,781	12,915	13,856	15,036	16,622	18,322	20,075	21,156	21,366
Massachusetts	19,364	43,840	60,945	73,266	79,425	88,260	94,957	102,800	112,127	123,447	131,457	135,776	137,292
New Hampshire	2,141	60,006	9,048	10,990	12,260	13,752	15,340	17,039	19,062	21,103	22,459	23,087	23,145
Rhode Island	2,934	6,606	9,028	10,643	11,458	12,505	13,320	14,255	15,444	16,876	18,101	18,901	18,921
Vermont	1,195	3,027	4,396	5,267	5,591	6,122	6,621	7,148	7,824	8,580	9,422	9,886	10,056
Mideast	148,213	335,308	450,741	533,797	570,631	621,851	664,784	707,565	760,967	829,966	892,059	945,568	966,945
Delaware	1,940	4,606	6,094	7,198	7,714	8,391	9,106	9,749	10,616	11,587	12,693	13,446	13,836
District of Columbia ¹	3,053	6,599	7,828	9,210	9,599	10,392	11,105	11,423	12,141	13,363	13,783	14,196	14,622
Maryland	12,736	33,155	45,685	54,411	58,647	64,544	70,154	75,685	82,683	90,633	98,591	104,954	107,305
New Jersey	26,183	61,290	85,414	103,773	112,510	123,602	133,333	143,110	155,737	171,763	182,551	192,464	196,901
New York	67,640	142,464	188,275	223,261	239,979	263,537	280,266	297,901	319,229	347,942	375,504	398,366	405,495
Pennsylvania	36,661	87,194	117,445	135,945	142,183	151,386	160,820	169,697	180,559	194,678	208,938	222,141	228,786
Great Lakes	132,024	317,580	420,332	469,844	493,266	539,149	570,427	602,457	636,335	682,067	734,479	776,027	797,335
Illinois	40,694	94,584	124,015	141,841	147,786	161,426	169,968	178,528	189,659	204,693	220,607	233,824	240,373
Indiana	15,708	38,460	50,790	56,447	59,036	65,015	68,338	72,415	76,907	82,239	89,062	93,978	96,579
Michigan	28,967	72,033	94,084	101,228	107,437	118,047	127,250	136,040	142,377	151,995	163,322	171,170	174,982
Ohio	33,525	79,070	105,034	117,766	123,972	134,761	141,972	148,975	157,250	168,343	180,266	190,758	195,982
Wisconsin	13,130	33,432	46,409	52,562	55,035	59,900	62,900	66,498	70,142	74,797	81,221	86,297	89,419
Plains	47,665	120,075	164,085	192,722	200,485	220,093	232,842	244,889	257,071	271,663	294,622	313,318	321,989
Iowa	8,507	20,949	27,811	31,569	31,790	34,763	36,217	37,739	39,149	41,018	45,179	48,101	48,930
Kansas	6,632	16,841	23,544	28,459	29,471	31,789	33,819	35,596	37,046	39,178	41,943	44,906	46,177
Minnesota	11,259	29,600	41,100	47,734	50,027	55,824	59,278	62,774	66,670	71,014	77,443	82,221	84,688
Missouri	13,576	33,563	45,764	53,723	57,091	62,525	66,729	70,490	74,561	79,476	85,036	89,611	92,023
Nebraska	4,332	10,810	14,586	17,576	17,987	19,778	20,808	21,583	22,331	23,564	25,799	27,641	28,432
North Dakota	1,653	4,067	5,589	7,070	7,361	7,930	8,182	8,386	8,527	8,329	9,124	9,775	10,209
South Dakota	1,705	4,246	5,680	6,590	6,760	7,483	7,811	8,321	8,787	9,084	10,097	11,061	11,529
Southeast	106,263	309,968	448,722	537,110	577,331	634,235	681,056	728,365	782,708	848,796	917,894	982,002	1,019,934
Alabama	7,742	21,606	30,064	34,851	37,093	40,349	43,026	46,003	48,959	52,772	56,657	60,681	63,656
Arkansas	4,147	12,377	17,106	19,855	21,158	23,309	24,838	26,052	27,235	29,195	31,196	33,361	34,993
Florida	17,583	61,398	96,082	118,530	130,641	143,926	158,411	171,116	187,065	204,479	225,599	241,836	250,670
Georgia	11,435	32,071	45,812	55,787	61,211	68,920	75,394	82,409	89,194	96,823	104,007	110,860	115,000
Kentucky	7,665	21,397	29,388	34,281	35,340	38,732	40,102	41,956	44,589	47,934	51,561	55,319	57,702
Louisiana	8,911	24,291	36,695	44,863	46,456	48,798	50,679	50,659	50,886	54,006	56,727	61,178	64,380

Table 12 (cont.)
State Personal Income, Selected Years 1967-1991
(millions)

Region and State	1967	1977	1980	1982	1983	1984	1985	1986	1987	1988	1989 ^r	1990 ^r	1991 ^p
Southeast (cont.)													
Mississippi	\$4,370	\$12,713	\$17,503	\$20,551	\$21,431	\$23,159	\$24,174	\$25,402	\$26,903	\$29,073	\$31,091	\$33,027	\$34,586
North Carolina	12,299	33,661	47,177	55,867	60,722	67,851	72,987	78,788	85,212	92,886	101,254	108,215	112,115
South Carolina	5,786	16,626	23,792	28,048	30,329	33,476	35,780	38,339	41,356	44,924	48,286	52,971	54,888
Tennessee	9,283	26,177	36,945	42,969	45,745	50,360	53,637	57,850	62,740	68,203	72,859	77,550	80,854
Virginia	12,858	36,436	52,701	63,837	69,310	76,452	82,523	89,589	97,754	106,619	115,621	122,401	125,565
West Virginia	4,183	11,255	15,456	17,671	17,895	18,902	19,504	20,202	20,814	21,882	23,035	24,602	25,526
Southwest													
Arizona	42,821	133,428	204,870	259,155	272,359	296,109	318,147	327,232	337,859	359,843	385,139	414,286	434,951
Arizona	4,422	15,622	25,087	29,756	32,750	36,800	40,963	44,769	48,813	52,370	55,657	58,923	61,499
New Mexico	2,424	7,311	10,707	13,012	13,796	14,979	16,238	16,890	17,761	18,789	20,231	21,660	22,974
Oklahoma	6,529	18,607	28,587	36,713	36,925	38,824	40,235	40,596	40,820	43,032	45,684	48,602	50,247
Texas	29,437	91,887	140,489	179,673	188,888	205,505	220,711	224,977	230,464	245,652	263,566	285,101	300,231
Rocky Mountain													
Colorado	13,637	41,938	63,096	76,356	80,934	86,932	91,522	95,051	98,934	104,688	113,277	121,484	128,204
Colorado	6,269	20,120	30,836	38,822	41,542	44,947	47,511	49,420	51,455	54,231	58,358	62,280	65,643
Idaho	1,814	5,672	8,128	9,079	9,778	10,357	10,869	11,198	11,841	12,750	14,196	15,423	16,006
Montana	1,918	4,952	7,040	8,118	8,504	8,922	9,092	9,588	9,986	10,427	11,611	12,233	12,970
Utah	2,655	7,988	11,711	14,091	14,998	16,426	17,512	18,391	19,373	20,688	22,272	24,185	25,719
Wyoming	981	3,206	5,382	6,246	6,112	6,280	6,537	6,454	6,279	6,592	6,840	7,363	7,866
Far West²													
California	89,410	240,022	355,984	418,672	448,600	492,579	532,392	569,801	614,864	669,153	727,307	784,416	810,082
California	70,735	187,134	276,110	328,033	352,438	389,183	422,608	453,110	490,104	533,116	576,597	619,762	636,509
Nevada	1,576	5,652	9,250	10,956	11,600	12,678	13,801	14,932	16,476	18,563	20,905	23,314	24,618
Oregon	6,104	18,079	26,055	28,263	30,010	32,302	33,951	35,479	37,731	41,175	45,370	49,159	51,402
Washington	10,955	29,157	44,569	51,420	54,552	58,416	62,032	66,280	70,563	76,299	84,436	92,181	97,553
Alaska	1,029	4,701	5,599	7,739	8,758	9,140	9,802	9,820	9,561	10,010	11,263	11,933	12,509
Hawaii	2,434	7,210	10,279	11,732	12,875	13,628	14,589	15,607	16,798	18,412	20,424	22,668	24,177

^r revised from previous edition of *Significant Features of Fiscal Federalism*

^p preliminary

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* — 1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1989, April 1991; 1990-1991, April 1992.

Table 13
State Personal Income, Percentage Change, Selected Years 1967-1991

Region and State	Personal Income (millions)				Average Annual Percentage Change			
	1967	1977	1987	1991 ^P	1967-1977	1977-1987	1987-1991 ^P	1967-1991 ^P
United States	\$623,757	\$1,602,863	\$3,754,577	\$4,812,082	9.9%	8.9%	6.4%	8.9%
New England	40,262	92,633	239,582	295,956	8.7	10.0	5.4	8.7
Connecticut	12,050	26,449	68,401	85,176	8.2	10.0	5.6	8.5
Maine	2,578	6,704	16,622	21,366	10.0	9.5	6.5	9.2
Massachusetts	19,364	43,840	112,127	137,292	8.5	9.8	5.2	8.5
New Hampshire	2,141	6,006	19,062	23,145	10.9	12.2	5.0	10.4
Rhode Island	2,934	6,606	15,444	18,921	8.5	8.9	5.2	8.1
Vermont	1,195	3,027	7,824	10,056	9.7	10.0	6.5	9.3
Mideast	148,213	335,308	760,967	966,945	8.4	8.5	6.2	8.1
Delaware	1,940	4,606	10,616	13,836	9.0	8.7	6.8	8.5
District of Columbia ¹	3,053	6,599	12,141	14,622	8.0	6.3	4.8	6.7
Maryland	12,736	33,155	82,683	107,305	10.0	9.6	6.7	9.3
New Jersey	26,183	61,290	155,737	196,901	8.9	9.8	6.0	8.8
New York	67,640	142,464	319,229	405,495	7.7	8.4	6.2	7.7
Pennsylvania	36,661	87,194	180,559	228,786	9.1	7.6	6.1	7.9
Great Lakes	132,024	317,580	636,335	797,335	9.2	7.2	5.8	7.8
Illinois	40,694	94,584	189,659	240,373	8.8	7.2	6.1	7.7
Indiana	15,708	38,460	76,907	96,579	9.4	7.2	5.9	7.9
Michigan	28,967	72,033	142,377	174,982	9.5	7.1	5.3	7.8
Ohio	33,525	79,070	157,250	195,982	9.0	7.1	5.7	7.6
Wisconsin	13,130	33,432	70,142	89,419	9.8	7.7	6.3	8.3
Plains	47,665	120,075	257,071	321,989	9.7	7.9	5.8	8.3
Iowa	8,507	20,949	39,149	48,930	9.4	6.5	5.7	7.6
Kansas	6,632	16,841	37,046	46,177	9.8	8.2	5.7	8.4
Minnesota	11,259	29,600	66,670	84,688	10.1	8.5	6.2	8.8
Missouri	13,576	33,563	74,561	92,023	9.5	8.3	5.4	8.3
Nebraska	4,332	10,810	22,331	28,432	9.6	7.5	6.2	8.2
North Dakota	1,653	4,067	8,527	10,209	9.4	7.7	4.6	7.9
South Dakota	1,705	4,246	8,787	11,529	9.6	7.5	7.0	8.3
Southeast	106,263	309,968	782,708	1,019,934	11.3	9.7	6.8	9.9
Alabama	7,742	21,606	48,959	63,656	10.8	8.5	6.8	9.2
Arkansas	4,147	12,377	27,235	34,993	11.6	8.2	6.5	9.3
Florida	17,583	61,398	187,065	250,670	13.3	11.8	7.6	11.7
Georgia	11,435	32,071	89,194	115,000	10.9	10.8	6.6	10.1
Kentucky	7,665	21,397	44,589	57,702	10.8	7.6	6.7	8.8
Louisiana	8,911	24,291	50,886	64,380	10.5	7.7	6.1	8.6

Table 13 (cont.)
State Personal Income, Percentage Change, Selected Years 1967-1991

Region and State	Personal Income (millions)				Average Annual Percentage Change			
	1967	1977	1987	1991 ^P	1967-1977	1977-1987	1987-1991 ^P	1967-1991 ^P
Southeast (cont.)								
Mississippi	\$4,370	\$12,713	\$26,903	\$34,586	11.3%	7.8%	6.5%	9.0%
North Carolina	12,299	33,661	85,212	112,115	10.6	9.7	7.1	9.6
South Carolina	5,786	16,626	41,356	54,888	11.1	9.5	7.3	9.8
Tennessee	9,283	26,177	62,740	80,854	12.1	8.0	6.5	9.4
Virginia	12,858	36,436	97,754	125,565	11.0	10.4	6.5	10.0
West Virginia	4,183	11,255	20,814	25,526	10.4	6.3	5.2	7.8
Southwest								
Arizona	42,821	133,428	337,859	434,951	12.0	9.7	6.5	10.1
Arizona	4,422	15,622	48,813	61,499	13.5	12.1	5.9	11.6
New Mexico	2,424	7,311	17,761	22,974	11.7	9.3	6.6	9.8
Oklahoma	6,529	18,607	40,820	50,247	11.0	8.2	5.3	8.9
Texas	29,437	91,887	230,464	300,231	12.1	9.6	6.8	10.2
Rocky Mountain								
Colorado	13,637	41,938	98,934	128,204	11.9	9.0	6.7	9.8
Colorado	6,269	20,120	51,455	65,643	12.4	9.8	6.3	10.3
Idaho	1,814	5,672	11,841	16,006	12.1	7.6	7.8	9.5
Montana	1,918	4,952	9,986	12,970	9.9	7.3	6.8	8.3
Utah	2,655	7,988	19,373	25,719	11.6	9.3	7.3	9.9
Wyoming	981	3,206	6,279	7,866	12.6	7.0	5.8	9.1
Far West²								
California	89,410	240,022	614,864	810,082	10.4	9.9	7.1	9.6
California	70,735	187,134	490,104	636,509	10.2	10.1	6.8	9.6
Nevada	1,576	5,652	16,476	24,618	13.6	11.3	10.6	12.1
Oregon	6,104	18,079	37,731	51,402	11.5	7.6	8.0	9.3
Washington	10,955	29,157	70,563	97,553	10.3	9.2	8.4	9.5
Alaska	1,029	4,701	9,561	12,509	16.4	7.4	6.9	11.0
Hawaii	2,434	7,210	16,798	24,177	11.5	8.8	9.5	10.0

^r revised from previous edition of *Significant Features of Fiscal Federalism*

^P preliminary

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*—1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1989, April 1991; 1990-1991, April 1992.

Table 14
State Personal Income, Per Capita, Selected Years 1967-1991

Region and State	1967	1977	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989 ^f	1990 ^f	1991 ^p
United States	\$3,161	\$7,294	\$9,033	\$9,919	\$10,949	\$11,480	\$12,098	\$13,114	\$13,896	\$14,597	\$15,424	\$16,511	\$17,603	\$18,696	\$19,082
New England	3,482	7,557	9,376	10,542	11,701	12,570	13,536	14,900	15,950	17,154	18,643	20,330	21,331	22,111	22,425
Connecticut	4,106	8,563	10,724	12,110	13,487	14,461	15,454	17,055	18,227	19,505	21,293	23,283	24,395	25,395	25,881
Maine	2,568	6,065	7,354	8,224	9,025	9,588	10,286	11,167	11,903	12,834	14,012	15,193	16,348	17,183	17,306
Massachusetts	3,462	7,632	9,444	10,612	11,779	12,749	13,779	15,230	16,305	17,618	19,147	20,958	21,851	22,555	22,897
New Hampshire	3,071	6,889	8,720	9,789	10,901	11,590	12,785	14,060	15,367	16,591	18,041	19,441	20,252	20,773	20,951
Rhode Island	3,227	6,917	8,444	9,516	10,500	11,167	11,999	13,025	13,779	14,626	15,656	16,989	18,047	18,809	18,840
Vermont	2,826	6,151	7,786	8,578	9,562	10,106	10,623	11,535	12,373	13,233	14,292	15,374	16,735	17,506	17,747
Mideast	3,561	7,881	9,584	10,662	11,797	12,590	13,404	14,554	15,516	16,434	17,589	19,069	20,434	21,636	22,017
Delaware	3,695	7,743	9,181	10,241	11,265	11,952	12,645	13,583	14,547	15,307	16,385	17,544	19,059	20,095	20,349
District of Columbia ¹	3,860	9,679	11,299	12,279	13,615	14,697	15,361	16,650	17,811	18,268	19,531	21,784	22,707	23,603	24,439
Maryland	3,390	7,904	9,672	10,809	11,945	12,730	13,637	14,841	15,970	16,958	18,223	19,594	20,621	21,857	22,080
New Jersey	3,779	8,348	10,277	11,579	12,954	13,964	15,064	16,442	17,618	18,767	20,292	22,256	23,616	24,881	25,372
New York	3,771	7,981	9,621	10,718	11,854	12,701	13,580	14,866	15,773	16,730	17,896	19,428	20,873	22,129	22,456
Pennsylvania	3,138	7,338	8,995	9,893	10,868	11,438	11,953	12,730	13,554	14,264	15,118	16,225	17,584	18,679	19,128
Great Lakes	3,355	7,680	9,384	10,079	10,945	11,297	11,883	12,964	13,694	14,433	15,178	16,198	17,484	18,444	18,799
Illinois	3,717	8,292	10,090	10,840	11,943	12,353	12,858	14,007	14,730	15,452	16,371	17,626	19,299	20,433	20,824
Indiana	3,109	7,116	8,692	9,248	10,054	10,291	10,782	11,838	12,424	13,158	13,905	14,794	16,065	16,921	17,217
Michigan	3,357	7,866	9,575	10,165	10,865	11,100	11,866	13,030	14,001	14,879	15,466	16,450	17,571	18,378	18,679
Ohio	3,219	7,341	8,958	9,723	10,556	10,931	11,520	12,512	13,176	13,821	14,538	15,494	16,619	17,568	17,916
Wisconsin	3,051	7,247	9,073	9,846	10,600	11,111	11,650	12,638	13,234	13,964	14,657	15,481	16,603	17,590	18,046
Plains	2,990	7,084	8,924	9,533	10,670	11,108	11,515	12,579	13,273	13,944	14,586	15,297	16,683	17,711	18,079
Iowa	3,046	7,188	9,091	9,538	10,815	10,865	10,979	12,022	12,619	13,290	13,874	14,492	16,269	17,301	17,505
Kansas	3,019	7,266	9,290	9,941	11,189	11,809	12,137	13,022	13,812	14,482	14,969	15,695	16,926	18,104	18,511
Minnesota	3,077	7,437	9,226	10,062	11,015	11,547	12,069	13,409	14,144	14,898	15,706	16,484	17,701	18,731	19,107
Missouri	2,991	6,927	8,615	9,296	10,320	10,866	11,498	12,494	13,250	13,913	14,599	15,461	16,618	17,479	17,842
Nebraska	2,973	6,954	8,853	9,272	10,651	11,053	11,266	12,323	12,967	13,504	14,008	14,698	16,349	17,490	17,852
North Dakota	2,641	6,265	8,377	8,539	10,148	10,518	10,803	11,548	11,951	12,358	12,698	12,484	14,279	15,355	16,088
South Dakota	2,541	6,163	8,062	8,218	9,248	9,487	9,672	10,613	11,029	11,758	12,384	12,727	14,507	15,890	16,392
Southeast	2,494	6,161	7,676	8,483	9,413	9,875	10,484	11,367	12,044	12,715	13,489	14,467	15,490	16,514	16,927
Alabama	2,239	5,712	7,064	7,704	8,467	8,835	9,359	10,110	10,698	11,356	11,987	12,862	14,021	14,998	15,567
Arkansas	2,181	5,589	6,945	7,470	8,319	8,603	9,098	9,934	10,525	10,986	11,403	12,187	13,269	14,176	14,753
Florida	2,817	6,907	8,719	9,765	10,818	11,313	12,143	13,021	13,935	14,639	15,559	16,572	17,437	18,539	18,880
Georgia	2,594	6,154	7,610	8,350	9,306	9,865	10,671	11,971	12,616	13,506	14,321	15,274	16,055	17,045	17,364
Kentucky	2,417	5,985	7,382	8,018	8,904	9,277	9,518	10,413	10,768	11,270	11,975	12,865	13,992	14,992	15,539
Louisiana	2,489	6,049	7,668	8,682	9,816	10,233	10,459	10,936	11,302	11,263	11,439	12,255	13,442	14,528	15,143

Table 14 (cont.)
State Personal Income, Per Capita, Selected Years 1967-1990

Region and State	1967	1977	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989 ^r	1990 ^r	1991 ^p
Southeast (cont.)															
Mississippi	\$1,962	\$5,168	\$6,441	\$6,927	\$7,658	\$8,005	\$8,296	\$8,912	\$9,249	\$9,679	\$10,252	\$11,095	\$12,084	\$12,830	\$13,343
North Carolina	2,484	5,938	7,297	7,998	8,879	9,282	9,989	11,001	11,662	12,451	13,293	14,314	15,274	16,266	16,642
South Carolina	2,284	5,563	6,890	7,587	8,372	8,709	9,324	10,152	10,729	11,339	12,072	12,967	13,847	15,141	15,420
Tennessee	2,406	5,947	7,389	8,027	8,810	9,206	9,752	10,651	11,252	12,050	12,921	13,296	14,939	15,868	16,325
Virginia	2,852	6,999	8,710	9,818	10,901	11,629	12,470	13,567	14,468	15,452	16,525	17,731	18,688	19,701	19,976
West Virginia	2,365	5,906	7,220	7,916	8,536	9,005	9,114	9,684	10,073	10,537	10,967	11,665	12,847	13,744	14,174
Southwest															
Arizona	2,722	6,769	8,617	9,558	10,802	11,339	11,591	12,400	13,090	13,226	13,547	14,358	15,215	16,309	16,845
New Mexico	2,686	6,436	8,316	9,161	10,094	10,312	11,053	12,054	12,957	13,645	14,369	15,034	15,186	16,006	16,401
Oklahoma	2,424	5,967	7,463	8,174	9,022	9,507	9,843	10,501	11,197	11,434	11,873	12,444	13,354	14,254	14,844
Texas	2,627	6,493	8,371	9,395	10,687	11,388	11,132	11,692	12,139	12,286	12,487	13,307	14,521	15,451	15,827
Rocky Mountain															
Colorado	2,777	6,965	8,834	9,795	11,122	11,685	11,943	12,781	13,476	13,488	13,736	14,592	15,516	16,717	17,305
Idaho	2,851	6,899	8,658	9,568	10,575	11,027	11,457	12,162	12,683	13,098	13,604	14,383	15,566	16,654	17,199
Montana	3,054	7,463	9,451	10,597	11,864	12,637	13,195	14,094	14,699	15,135	15,623	16,433	17,716	18,860	19,440
Utah	2,637	6,421	7,814	8,570	9,274	9,282	9,893	10,362	10,817	11,164	11,843	12,715	14,097	15,250	15,401
Wyoming	2,736	6,420	7,216	8,924	9,872	10,082	10,423	10,836	11,015	11,729	12,338	12,952	14,532	15,304	16,043
Far West²															
California	2,605	6,068	7,408	7,953	8,660	9,041	9,400	10,120	10,653	11,052	11,534	12,233	12,926	13,985	14,529
Nevada	3,046	7,790	10,207	11,339	12,331	12,233	11,836	12,245	12,834	12,726	12,819	13,746	15,066	16,283	17,118
Oregon	3,608	8,209	10,321	11,336	12,378	12,839	13,525	14,607	15,481	16,220	17,115	18,185	18,808	20,139	20,455
Washington	3,689	8,373	10,526	11,603	12,723	13,236	13,927	15,098	16,035	16,782	17,722	18,823	19,375	20,689	20,952
Alaska	3,511	8,335	10,481	11,421	12,376	12,496	12,961	13,846	14,693	15,453	16,377	17,604	17,392	19,049	19,175
Hawaii	3,084	7,412	9,174	9,864	10,440	10,579	11,271	12,056	12,628	13,127	13,850	14,877	15,964	17,182	17,952
Alaska	3,464	7,729	9,841	10,727	11,626	12,017	12,675	13,432	14,076	14,857	15,536	16,400	17,349	18,777	19,442
Alaska	3,701	11,831	12,443	13,830	15,486	17,366	18,161	18,087	18,785	18,483	18,210	19,078	20,478	21,646	21,932
Hawaii	3,437	7,873	9,506	10,616	11,273	11,759	12,641	13,157	13,900	14,673	15,525	16,797	18,433	20,361	21,306

^r revised from previous edition of *Significant Features of Fiscal Federalism*

^p preliminary

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Estimates of the Population of the States [various years]* and *1990 Decennial Census of Population and Housing*; Bureau of Economic Analysis, *Survey of Current Business*—1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1989, April 1991; 1990-1991, April 1992.

Table 15
State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1991

Region and State	Per Capita Personal Income				Average Annual Percentage Change			
	1967	1977	1987	1991 ^P	1967-1977	1977-1987	1987-1991 ^P	1967-1991 ^P
United States	\$3,161	\$7,294	\$15,424	\$19,082	8.7%	7.8%	5.5%	7.8%
New England	3,482	7,557	18,643	22,425	8.1	9.5	4.7	8.1
Connecticut	4,106	8,563	21,293	25,881	7.6	9.5	5.0	8.0
Maine	2,568	6,065	14,012	17,306	9.0	8.7	5.4	8.3
Massachusetts	3,462	7,632	19,147	22,897	8.2	9.6	4.6	8.2
New Hampshire	3,071	6,889	18,041	20,951	8.4	10.1	3.8	8.3
Rhode Island	3,227	6,917	15,656	18,840	7.9	8.5	4.7	7.6
Vermont	2,826	6,151	14,292	17,747	8.1	8.8	5.6	8.0
Mideast	3,561	7,881	17,589	22,017	8.3	8.4	5.8	7.9
Delaware	3,695	7,743	16,385	20,349	7.7	7.8	5.6	7.4
District of Columbia ¹	3,860	9,679	19,531	24,439	9.6	7.3	5.8	8.0
Maryland	3,390	7,904	18,223	22,080	8.8	8.7	4.9	8.1
New Jersey	3,779	8,348	20,292	25,372	8.2	9.3	5.7	8.3
New York	3,771	7,981	17,896	22,456	7.8	8.4	5.8	7.7
Pennsylvania	3,138	7,338	15,118	19,128	8.9	7.5	6.1	7.8
Great Lakes	3,355	7,680	15,178	18,799	8.6	7.0	5.5	7.4
Illinois	3,717	8,292	16,371	20,824	8.4	7.0	6.2	7.4
Indiana	3,109	7,116	13,905	17,217	8.6	6.9	5.5	7.4
Michigan	3,357	7,866	15,466	18,679	8.9	7.0	4.8	7.4
Ohio	3,219	7,341	14,538	17,916	8.6	7.1	5.4	7.4
Wisconsin	3,051	7,247	14,657	18,046	9.0	7.3	5.3	7.7
Plains	2,990	7,084	14,586	18,079	9.0	7.5	5.5	7.8
Iowa	3,046	7,188	13,874	17,505	9.0	6.8	6.0	7.6
Kansas	3,019	7,266	14,969	18,511	9.2	7.5	5.5	7.8
Minnesota	3,077	7,437	15,706	19,107	9.2	7.8	5.0	7.9
Missouri	2,991	6,927	14,599	17,842	8.8	7.7	5.1	7.7
Nebraska	2,973	6,954	14,008	17,852	8.9	7.3	6.2	7.8
North Dakota	2,641	6,265	12,698	16,088	9.0	7.3	6.1	7.8
South Dakota	2,541	6,163	12,384	16,392	9.3	7.2	7.3	8.1
Southeast	2,494	6,161	13,489	16,927	9.5	8.2	5.8	8.3
Alabama	2,239	5,712	11,987	15,567	9.8	7.7	6.8	8.4
Arkansas	2,181	5,589	11,403	14,753	9.9	7.4	6.7	8.3
Florida	2,817	6,907	15,559	18,880	9.4	8.5	5.0	8.2
Georgia	2,594	6,154	14,321	17,364	9.0	8.8	4.9	8.2
Kentucky	2,417	5,985	11,975	15,539	9.5	7.2	6.7	8.1
Louisiana	2,489	6,049	11,439	15,143	9.3	6.6	7.3	7.8

Table 15 (cont.)
 State Personal Income, Per Capita, Percentage Change, Selected Years 1967-1990

Region and State	Per Capita Personal Income ¹				Average Annual Percentage Change			
	1967	1977	1987	1991 ^P	1967-1977	1977-1987	1987-1991 ^P	1967-1991 ^P
Southeast (cont.)								
Mississippi	\$1,962	\$5,168	\$10,252	\$13,343	10.2%	7.1%	6.8%	8.3%
North Carolina	2,484	5,938	13,293	16,642	9.1	8.4	5.8	8.2
South Carolina	2,284	5,563	12,072	15,420	9.3	8.1	6.3	8.3
Tennessee	2,406	5,947	12,921	16,325	9.5	8.1	6.0	8.3
Virginia	2,852	6,999	16,525	19,976	9.4	9.0	4.9	8.4
West Virginia	2,365	5,906	10,967	14,174	9.6	6.4	6.6	7.7
Southwest								
Arizona	2,722	6,769	13,547	16,845	9.5	7.2	5.6	7.9
Arizona	2,686	6,436	14,369	16,401	9.1	8.4	3.4	7.8
New Mexico	2,424	5,967	11,873	14,844	9.4	7.1	5.7	7.8
Oklahoma	2,627	6,493	12,487	15,827	9.5	6.8	6.1	7.8
Texas	2,777	6,965	13,736	17,305	9.6	7.0	5.9	7.9
Rocky Mountain								
Colorado	2,851	6,899	13,604	17,199	9.2	7.0	6.0	7.8
Colorado	3,054	7,463	15,623	19,440	9.3	7.7	5.6	8.0
Idaho	2,637	6,421	11,843	15,401	9.3	6.3	6.8	7.6
Montana	2,736	6,420	12,338	16,043	8.9	6.8	6.8	7.6
Utah	2,605	6,068	11,534	14,529	8.8	6.6	5.9	7.4
Wyoming	3,046	7,790	12,819	17,118	9.8	5.1	7.5	7.5
Far West²								
California	3,608	8,209	17,115	20,455	8.6	7.6	4.6	7.5
California	3,689	8,373	17,722	20,952	8.5	7.8	4.3	7.5
Nevada	3,511	8,335	16,377	19,175	9.0	7.0	4.0	7.3
Oregon	3,084	7,412	13,850	17,952	9.2	6.5	6.7	7.6
Washington	3,464	7,729	15,536	19,442	8.4	7.2	5.8	7.5
Alaska	3,701	11,831	18,210	21,932	12.3	4.4	4.8	7.7
Hawaii	3,437	7,873	15,525	21,306	8.6	7.0	8.2	7.9

¹ revised from previous edition of *Significant Features of Fiscal Federalism*

^P preliminary

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Estimates of the Population of the States [various years]* and *1990 Decennial Census of Population and Housing*; Bureau of Economic Analysis, *Survey of Current Business*—1967 figures, August 1982; 1977-1981, August 1987; 1982-1984, August 1988; 1985, April 1989; 1986, April 1990; 1987-1989, April 1991; 1990-1991, April 1992.

46 Advisory Commission on Intergovernmental Relations

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

This section contains historical statistics on the finances of federal, state, and local governments. The two sources used for these statistics are the national income and product accounts (NIPA), compiled by the Bureau of Economic Analysis, and the federal budget. The tables are set up in three parts: federal expenditures and receipts (NIPA, Tables 16-21), federal budget data (Table 22, OMB), and state and local receipts and expenditures (Tables 23-25, NIPA).

Although a technical "crosswalk" can be made, NIPA, OMB, and Census data are not interchangeable, but vary according to geographical coverage, derivation, classification, and timing of like transactions (see introduction). As a result, the terminology can be somewhat confusing. A "receipt" means a different set of transactions and coverage in each of the sources, as do the spending flows, which are referred to as "expenditures" in NIPA and Census and as "outlays" in the federal budget.

Following are some specific differences:

Table 16: For most NIPA categories, tax and nontax receipts derived from businesses are based largely on information supplied directly by federal agencies rather than on the federal budget. The most widely used source is the Internal Revenue Service. Tabulations of tax returns are used to derive tax accruals for corporate profits and excise taxes and to estimate contributions to social insurance. However, budget data are the basis for estimating personal tax receipts.

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

The NIPA surplus or deficit is the difference of total NIPA receipts and expenditures; it represents the federal contribution to sources of funds for other NIPA sectors. The surplus or deficit is divided into two parts: the excess of social insurance system receipts over outlays and the surplus or deficit resulting from all other government

transactions. The "other" category is calculated as the difference between the total surplus or deficit and the social insurance funds. The social insurance system includes Social Security (old age and survivors insurance and disability insurance), Medicare (hospital and supplementary medical insurance), and various unemployment and retirement funds.

Table 17 presents the relationship of federal receipts and expenditure items to the nation's total economic activity (GNP). Table 18 presents these data on a per capita basis, taken from the federal budget. The total budget (the "unified budget") data is the sum of "on-budget" transactions, which include most general fund and trust fund expenditure and receipts, plus the "off-budget" transactions of Social Security and the postal service. Data not shown here, but which can also be found in the budget, relate to the super unified budget (unified budget plus all federal cash flows other than some government sponsored enterprises such as the Federal National Mortgage Association) and the *Gramm-Rudman-Hollings Act* budget, which treats the deficit as the sum of the on-budget amount plus Social Security (but not the postal service).

The statistics for state and local receipts and expenditures (Tables 23-25) return to NIPA. Again, there are several distinctions between NIPA and the Census data that will be presented in subsequent sections of *Significant Features*, although as a general rule the NIPA estimates are based on the Census numbers. The surplus or deficit is calculated in the same manner as for the federal government. The total is the difference between the surplus generated by the excess of receipts over outlays of the social insurance funds and the surplus or deficit resulting from all other government transactions. The social insurance funds surplus is calculated as the sum of contributions, interest, and dividends received by social insurance funds less the sum of social insurance benefits and administrative expenses.

Table 16
Federal, State, and Local Receipts and Expenditures, Selected Years 1950-1991
(billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^r	1991
Receipts¹	\$69.4	\$101.6	\$140.4	\$190.2	\$306.8	\$480.0	\$855.1	\$1,270.8	\$1,347.4	\$1,466.4	\$1,559.0	\$1,684.7	\$1,697.1	\$1,739.0
Personal Taxes and Nontaxes	20.6	35.4	50.5	65.2	116.2	170.6	340.5	486.6	512.9	571.6	591.6	658.8	621.0	616.1
Income Taxes	18.2	31.7	44.3	55.5	99.7	143.3	293.7	411.5	431.1	483.4	495.8	554.8	575.8	569.2
Other ²	2.4	3.7	6.2	9.7	16.5	27.3	46.8	75.1	81.8	88.2	95.8	104.0	45.3	46.9
Corporate Profits	17.9	22.0	22.7	30.9	34.4	50.9	84.8	96.4	106.3	126.9	136.2	135.1	135.3	124.5
Indirect Business Taxes and Nontaxes	23.4	32.2	45.3	62.5	94.0	140.0	213.3	333.6	348.9	367.8	388.7	414.0	439.2	470.9
Sales and Excise Taxes, and Customs	13.5	17.6	25.3	33.7	49.8	74.0	116.9	177.8	184.2	196.4	211.5	222.5	235.1	252.3
Other ³	9.9	14.6	20.0	28.8	44.2	66.0	96.4	155.8	164.7	171.4	177.2	191.5	204.1	218.6
Contributions for Social Insurance	7.4	12.0	21.9	31.6	62.2	118.5	216.5	354.1	379.2	400.1	442.5	476.8	501.7	527.4
Expenditures	\$61.4	\$98.5	\$137.3	\$189.6	\$317.4	\$544.9	\$889.6	\$1,402.6	\$1,491.5	\$1,573.5	\$1,654.2	\$1,772.4	\$1,836.7	\$1,910.6
Purchases of Goods and Services	38.8	75.3	100.6	138.6	218.2	335.0	530.3	820.8	872.2	921.4	962.5	1,025.6	1,042.9	1,087.5
Compensation of Employees	21.2	34.8	48.1	69.3	119.5	187.7	288.3	419.0	443.8	471.9	505.1	541.5	589.2	622.9
Other	17.6	40.5	52.5	69.3	98.7	147.4	242.1	401.8	428.4	449.5	457.4	484.1	453.7	464.6
Transfer Payments	18.0	18.5	29.4	41.3	84.1	189.6	319.2	481.2	510.8	533.8	570.5	617.9	674.3	700.0
To Persons	14.4	16.4	27.5	39.1	81.8	185.7	312.6	467.8	496.8	521.3	557.4	604.5	661.7	733.1
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.4	13.1	13.4	12.6	-33.1
Net Interest Paid	4.4	4.7	6.9	8.1	12.4	18.8	36.3	93.2	95.7	100.9	104.9	122.7	123.7	131.6
Subsidies Less Current Surplus of Government Enterprises	0.1	<	0.4	1.6	2.9	2.4	5.7	7.2	12.8	17.4	16.2	6.2	4.8	0.6
Surplus or Deficit⁴	\$8.0	\$3.1	\$3.1	\$0.5	\$-10.6	\$-64.9	\$-34.5	\$-131.8	\$-144.1	\$-107.1	\$-95.3	\$-87.9	\$-139.6	\$-171.6
Social Insurance Funds	1.1	3.4	3.8	5.5	10.7	-0.7	14.2	62.3	74.8	85.9	115.9	130.2	124.4	108.7
Other	6.9	-0.2	-0.8	-4.9	-21.3	-64.2	-48.7	-194.1	-218.9	-193.1	-211.1	-218.1	-263.9	-280.3

^r revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

¹ Table does not include federal grants-in-aid. See Table 17 (Expenditures) and Table 21 (Receipts).

² Includes personal property taxes, estate and gift taxes, and nontaxes.

³ Includes nonpersonal property taxes, severance taxes, license taxes, and nontaxes.

⁴ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989, *Survey of Current Business*, June 1991, Tables 3.2 and 3.3; 1990-91, *Survey of Current Business*, April 1992, Tables 3.2 and 3.3.

Table 17
Federal, State, and Local Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^f	1991
Receipts¹	24.07%	25.03%	27.25%	26.97%	30.21%	30.03%	31.30%	31.65%	31.84%	32.47%	31.99%	32.39%	31.05%	30.58%
Personal Taxes and Nontaxes	7.15	8.72	9.80	9.25	11.44	10.67	12.46	12.12	12.12	12.66	12.14	12.67	11.36	10.84
Income Taxes	6.31	7.81	8.60	7.87	9.82	8.97	10.75	10.25	10.19	10.71	10.17	10.67	10.54	10.01
Other ²	0.83	0.91	1.20	1.38	1.62	1.71	1.71	1.87	1.93	1.95	1.97	2.00	0.83	0.82
Corporate Profits	6.21	5.42	4.41	4.38	3.39	3.18	3.10	2.40	2.51	2.81	2.79	2.60	2.48	2.19
Indirect Business Taxes and Nontaxes	8.12	7.93	8.79	8.86	9.26	8.76	7.81	8.31	8.25	8.15	7.98	7.96	8.04	8.28
Sales and Excise Taxes, and Customs	4.68	4.34	4.91	4.78	4.90	4.63	4.28	4.43	4.35	4.35	4.34	4.28	4.30	4.44
Other ³	3.43	3.60	3.88	4.08	4.35	4.13	3.53	3.88	3.89	3.80	3.64	3.68	3.73	3.84
Contributions for Social Insurance	2.57	2.96	4.25	4.48	6.13	7.41	7.92	8.82	8.96	8.86	9.08	9.17	9.18	9.28
Expenditures	21.30%	24.27%	26.64%	26.89%	31.26%	34.09%	32.56%	34.93%	35.25%	34.85%	33.94%	34.08%	33.61%	33.60%
Purchases of Goods and Services	13.46	18.55	19.52	19.66	21.49	20.96	19.41	20.44	20.61	20.40	19.75	19.72	19.08	19.13
Compensation of Employees	7.35	8.57	9.33	9.83	11.77	11.74	10.55	10.44	10.49	10.45	10.36	10.41	10.78	10.96
Other	6.10	9.98	10.19	9.83	9.72	9.22	8.86	10.01	10.12	9.95	9.39	9.31	8.30	8.17
Transfer Payments	6.24	4.56	5.71	5.86	8.28	11.86	11.68	11.99	12.07	11.82	11.71	11.88	12.34	12.31
To Persons	4.99	4.04	5.34	5.55	8.06	11.62	11.44	11.65	11.74	11.54	11.44	11.62	12.11	12.89
To Foreigners	1.25	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.27	0.26	0.23	-0.58
Net Interest Paid	1.53	1.16	1.34	1.15	1.22	1.18	1.33	2.32	2.26	2.23	2.15	2.36	2.26	2.31
Subsidies Less Current Surplus of Government Enterprises	0.03	<	0.08	0.23	0.29	0.15	0.21	0.18	0.30	0.39	0.33	0.12	0.09	0.01
Surplus or Deficit⁴	2.77%	0.76%	0.60%	0.07%	-1.04%	-4.06%	-1.26%	-3.28%	-3.41%	-2.37%	-1.96%	-1.69%	-2.55%	-3.02%
Social Insurance Funds	0.38	0.84	0.74	0.78	1.05	-0.04	0.52	1.55	1.77	1.90	2.38	2.50	2.28	1.91
Other	2.39	-0.05	-0.16	-0.69	-2.10	-4.02	-1.78	-4.83	-5.17	-4.28	-4.33	-4.19	-4.83	-4.93

Note: See Table 6 for GNP figures.

^f revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

¹ Table does not include federal grants-in-aid. See Table 18 (Expenditures) and Table 22 (Receipts).

² Includes estate and gift taxes, personal property taxes, motor vehicle licenses, and nontaxes.

³ Includes nonpersonal property taxes, business license taxes, severance taxes, and nontaxes.

⁴ The NIPA surplus or deficit measure is divided into two parts; the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989, *Survey of Current Business*, June 1991, Tables 3.2 and 3.3; 1990-91, *Survey of Current Business*, April 1992, Tables 3.2 and 3.3.

Table 18
Federal, State, and Local Receipts and Expenditures, Per Capita, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^r	1991
Receipts¹	\$456	\$612	\$777	\$979	\$1,496	\$2,223	\$3,754	\$5,311	\$5,576	\$6,011	\$6,329	\$6,772	\$6,747	\$6,889
Personal Taxes and Nontaxes	135	213	280	336	567	790	1,495	2,034	2,123	2,343	2,402	2,648	2,469	2,441
Income Taxes	120	191	245	286	486	664	1,290	1,720	1,784	1,982	2,013	2,230	2,289	2,255
Other ²	16	22	34	50	80	126	205	314	339	362	389	418	180	186
Corporate Profits	118	133	126	159	168	236	372	403	440	520	553	543	538	493
Indirect Business Taxes and Nontaxes	154	194	251	322	458	648	937	1,394	1,444	1,508	1,578	1,664	1,746	1,865
Sales and Excise Taxes, and Customs	89	106	140	173	243	343	513	743	762	805	859	894	935	999
Other ³	65	88	111	148	216	306	423	651	682	703	719	770	811	866
Contributions for Social Insurance	49	72	121	163	303	549	951	1,480	1,569	1,640	1,796	1,917	1,995	2,089
Expenditures	\$403	\$594	\$760	\$976	\$1,548	\$2,523	\$3,906	\$5,862	\$6,173	\$6,451	\$6,715	\$7,125	\$7,302	\$7,568
Purchases of Goods and Services	255	454	557	713	1,064	1,551	2,328	3,430	3,610	3,777	3,907	4,123	4,146	4,308
Compensation of Employees	139	210	266	357	583	869	1,266	1,751	1,837	1,935	2,051	2,177	2,343	2,467
Other	116	244	291	357	481	682	1,063	1,679	1,773	1,843	1,857	1,946	1,804	1,840
Transfer Payments	118	111	163	213	410	878	1,402	2,011	2,114	2,188	2,316	2,484	2,681	2,773
To Persons	95	99	152	201	399	860	1,373	1,955	2,056	2,137	2,263	2,430	2,631	2,904
To Foreigners	24	13	11	12	11	19	29	56	58	51	53	54	50	-131
Net Interest Paid	29	28	38	42	60	87	159	390	396	414	426	493	492	521
Subsidies Less Current Surplus of Government Enterprises	1	<	2	8	14	11	25	30	53	71	66	25	19	2
Surplus or Deficit⁴	\$53	\$19	\$17	\$3	\$-52	\$-301	\$-151	\$-551	\$-596	\$-439	\$-387	\$-353	\$-555	\$-680
Social Insurance Funds	7	20	21	28	52	-3	62	260	310	352	471	523	495	431
Other	45	-1	-4	-25	-104	-297	-214	-811	-906	-792	-857	-877	-1,049	-1,110

Note: See Table 6 for population figures.

^r revised from previous edition of *Significant Features of Fiscal Federalism*.

< rounds to zero

¹ Table does not include federal grants-in-aid. See Table 19 (Expenditures) and Table 23 (Receipts).

² Includes estate and gift taxes, personal property taxes, motor vehicle licenses, and nontaxes.

³ Includes nonpersonal property taxes, business license taxes, severance taxes, and nontaxes.

⁴ The NIPA surplus or deficit measure is divided into two parts: the surplus or deficit generated by the excess of social insurance system receipts over the outlays of the systems, and the surplus or deficit resulting from all other government transactions.

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.1; 1986-1988, *Survey of Current Business*, July 1990, Table 3.1; 1989, *Survey of Current Business*, June 1991, Tables 3.2 and 3.3; 1990-91, *Survey of Current Business*, April 1992, Tables 3.2 and 3.3.

Table 19
Federal Receipts and Expenditures, Selected Years 1950-1991
 (billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^r	1991
Receipts	\$50.4	\$73.1	\$96.9	\$125.8	\$195.4	\$294.9	\$553.8	\$788.7	\$827.9	\$913.8	\$972.4	\$1,052.9	\$1,104.8	\$1,120.1
Personal Taxes and Nontaxes	18.1	31.4	43.6	53.9	92.6	125.9	257.9	346.4	361.4	405.8	415.1	464.0	482.2	470.4
Income Taxes	17.4	30.4	41.8	51.1	88.8	120.8	251.1	339.3	353.5	397.2	405.7	453.1	469.7	458.4
Estate and Gift Taxes	0.6	1.0	1.8	2.8	3.7	4.9	6.6	6.5	7.1	7.4	7.9	9.0	11.6	11.0
Other	0.1	0.1	<	<	0.1	0.2	0.2	0.6	0.8	1.3	1.6	1.8	0.9	1.0
Corporate Profits	17.2	21.1	21.4	28.9	30.6	43.6	70.3	76.3	83.8	103.2	110.5	110.4	112.1	102.9
Indirect Business Taxes and Nontaxes	8.9	10.6	13.4	16.4	19.2	23.8	38.8	55.1	50.5	54.0	57.0	58.4	65.8	78.8
Excise Taxes	8.2	9.8	12.0	13.9	15.7	16.4	26.8	34.6	30.5	31.6	34.4	34.1	53.7	63.5
Customs Duties	0.5	0.7	1.1	1.6	2.5	5.9	7.2	12.2	13.7	15.5	16.4	17.5	17.5	17.2
Other	0.2	0.1	0.3	0.9	1.0	1.5	4.8	8.3	6.3	6.8	6.1	6.8	12.2	15.3
Contributions for Social Insurance	6.3	9.9	18.5	26.6	52.9	101.6	186.8	310.9	332.1	350.8	389.8	420.1	444.7	468.0
Expenditures	\$41.2	\$68.6	\$93.9	\$125.3	\$207.8	\$364.2	\$615.1	\$985.6	\$1,034.8	\$1,071.9	\$1,114.2	\$1,187.2	\$1,270.1	\$1,321.6
Purchases of Goods and Services	19.1	44.9	54.4	68.7	98.8	129.2	208.1	355.2	366.5	381.3	380.3	400.0	424.9	445.1
Transfer Payments	14.4	14.5	23.5	32.6	64.0	150.7	253.5	380.1	399.9	414.0	438.9	471.9	510.8	513.5
To Persons	10.8	12.4	21.6	30.3	61.6	146.8	247.0	366.7	386.0	401.6	425.7	458.6	498.2	546.6
To Foreigners	3.6	2.1	1.9	2.3	2.3	4.0	6.5	13.4	13.9	12.4	13.1	13.4	12.6	-33.1
Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.1	118.2	132.2	152.8
Net Interest Paid	4.4	4.6	6.8	8.4	14.1	23.0	53.3	130.1	135.6	142.3	151.3	172.0	177.5	188.7
Subsidies Less Current Surplus of Government Enterprises	1.0	1.5	2.6	4.6	6.5	6.9	11.5	20.3	26.0	31.8	32.7	25.0	24.7	21.5
Surplus or Deficit¹	\$9.2	\$4.4	\$3.0	\$0.5	-\$12.4	-\$69.4	-\$61.3	-\$196.9	-\$206.9	-\$158.2	-\$141.7	-\$134.3	-\$165.3	-\$201.6
Social Insurance Funds	0.4	2.0	1.6	2.0	3.8	-13.8	-12.9	11.0	17.6	26.6	53.0	63.8	60.6	43.4
Other	8.9	2.4	1.5	-1.5	-16.2	-55.6	-48.4	-207.9	-224.5	-184.7	-194.7	-198.1	-225.9	-245.0

^r revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989, *Survey of Current Business*, June 1991, Table 3.2; 1990-91, *Survey of Current Business*, April 1992, Table 3.2.

Table 20
Federal Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 [†]	1991
Receipts	17.48%	18.01%	18.80%	17.84%	19.24%	18.45%	20.27%	19.64%	19.56%	20.24%	19.95%	20.24%	20.22%	19.70%
Personal Taxes and Nontaxes	6.28	7.74	8.46	7.64	9.12	7.88	9.44	8.63	8.54	8.99	8.52	8.92	8.82	8.27
Income Taxes	6.04	7.49	8.11	7.25	8.74	7.56	9.19	8.45	8.35	8.80	8.32	8.71	8.59	8.06
Estate and Gift Taxes	0.21	0.25	0.35	0.40	0.36	0.31	0.24	0.16	0.17	0.16	0.16	0.17	0.21	0.19
Other	0.03	0.02	<	<	0.01	0.01	0.01	0.01	0.02	0.03	0.03	0.03	0.02	0.02
Corporate Profits	5.97	5.20	4.15	4.10	3.01	2.73	2.57	1.90	1.98	2.29	2.27	2.12	2.05	1.81
Indirect Business Taxes and Nontaxes	3.09	2.61	2.60	2.33	1.89	1.49	1.42	1.37	1.19	1.20	1.17	1.12	1.20	1.39
Excise Taxes	2.84	2.41	2.33	1.97	1.55	1.03	0.98	0.86	0.72	0.70	0.71	0.66	0.98	1.12
Customs Duties	0.17	0.17	0.21	0.23	0.25	0.37	0.26	0.30	0.32	0.34	0.34	0.34	0.32	0.30
Other	0.07	0.02	0.06	0.13	0.10	0.09	0.18	0.21	0.15	0.15	0.13	0.13	0.22	0.27
Contributions for Social Insurance	2.19	2.44	3.59	3.77	5.21	6.36	6.84	7.74	7.85	7.77	8.00	8.08	8.14	8.23
Expenditures	14.29%	16.90%	18.22%	17.77%	20.46%	22.79%	22.51%	24.55%	24.45%	23.74%	22.86%	22.83%	23.24%	23.24%
Purchases of Goods and Services	6.63	11.06	10.56	9.74	9.73	8.08	7.62	8.85	8.66	8.44	7.80	7.69	7.77	7.83
Transfer Payments	4.99	3.57	4.56	4.62	6.30	9.43	9.28	9.47	9.45	9.17	9.01	9.07	9.35	9.03
To Persons	3.75	3.05	4.19	4.30	6.07	9.18	9.04	9.13	9.12	8.89	8.73	8.82	9.12	9.61
To Foreigners	1.25	0.52	0.37	0.33	0.23	0.25	0.24	0.33	0.33	0.27	0.27	0.26	0.23	-0.58
Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.27	2.42	2.69
Net Interest Paid	1.53	1.13	1.32	1.19	1.39	1.44	1.95	3.24	3.20	3.15	3.10	3.31	3.25	3.32
Subsidies Less Current Surplus of Government Enterprises	0.35	0.37	0.50	0.65	0.64	0.43	0.42	0.51	0.61	0.70	0.67	0.48	0.45	0.38
Surplus or Deficit¹	3.19%	1.08%	0.58%	0.07%	-1.22%	-4.34%	-2.24%	-4.90%	-4.89%	-3.50%	-2.91%	-2.58%	-3.02%	-3.55%
Social Insurance Funds	0.14	0.49	0.31	0.28	0.37	-0.86	-0.47	0.27	0.42	0.59	1.09	1.23	1.11	0.76
Other	3.09	0.59	0.29	-0.21	-1.60	-3.48	-1.77	-5.18	-5.31	-4.09	-3.99	-3.81	-4.13	-4.31

Note: See Table 6 for GNP figures.

[†] revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989, *Survey of Current Business*, June 1991, Table 3.2; 1990-91, *Survey of Current Business*, April 1992, Table 3.2.

Table 21
Federal Receipts and Expenditures, Per Capita, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987 ^r	1988 ^r	1989	1990 ^r	1991
Receipts	\$331	\$441	\$536	\$647	\$953	\$1,365	\$2,432	\$3,296	\$3,426	\$3,746	\$3,948	\$4,233	\$4,392	\$4,437
Personal Taxes and Nontaxes	119	189	241	277	452	583	1,132	1,448	1,496	1,664	1,685	1,865	1,917	1,863
Income Taxes	114	183	231	263	433	559	1,103	1,418	1,463	1,628	1,647	1,821	1,867	1,816
Estate and Gift Taxes	4	6	10	14	18	23	29	27	29	30	32	36	46	44
Other	1	1 ^r	<	<	<	1	1	3	3	5	6	7	4	4
Corporate Profits	113	127	118	149	149	202	309	319	347	423	449	444	446	408
Indirect Business Taxes and Nontaxes	58	64	74	84	94	110	170	230	209	221	231	235	262	312
Excise Taxes	54	59	66	72	77	76	118	145	126	130	140	137	213	252
Customs Duties	3	4	6	8	12	27	32	51	57	64	67	70	70	68
Other	1	1	2	5	5	7	21	35	26	28	25	27	49	61
Contributions for Social Insurance	41	60	102	137	258	470	820	1,299	1,374	1,438	1,582	1,689	1,768	1,854
Expenditures	\$271	\$413	\$520	\$645	\$1,013	\$1,686	\$2,701	\$4,119	\$4,283	\$4,394	\$4,523	\$4,772	\$5,050	\$5,235
Purchases of Goods and Services	125	271	301	354	482	598	914	1,484	1,517	1,563	1,544	1,608	1,689	1,763
Transfer Payments	95	87	130	168	312	698	1,113	1,589	1,655	1,697	1,782	1,897	2,031	2,034
To Persons	71	75	120	156	300	680	1,085	1,533	1,598	1,646	1,728	1,844	1,981	2,165
To Foreigners	24	13	11	12	11	19	29	56	58	51	53	54	50	-131
Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	451	475	526	605
Net Interest Paid	29	28	38	43	69	106	234	544	561	583	614	691	706	747
Subsidies Less Current Surplus of Government Enterprises	7	9	14	24	32	32	50	85	108 ^r	130	133	100	98	85
Surplus or Deficit¹	\$60	\$27	\$17	\$3	-\$60	-\$321	-\$269	-\$823	-\$856	-\$649	-\$575	-\$540	-\$657	-\$799
Social Insurance Funds	3	12	9	10	19	-64	-57	46	73	109	215	256	241	172
Other	58	14	8	-8	-79	-257	-213	-869	-929	-757	-790	-796	-898	-971

Note: See Table 6 for population figures.

^r revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.2; 1986-1988, *Survey of Current Business*, July 1990, Table 3.2; 1989, *Survey of Current Business*, June 1991, Table 3.2; 1990-91, *Survey of Current Business*, April 1992, Table 3.2.

Table 22
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1997
(millions)

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

Table 22 (cont.)
Federal Budget Receipts, Outlays, Surplus or Deficit, Total Debt and Interest on Debt, 1789-1997
(millions)

Fiscal Year	Total Budget ¹		Annual Budget Surplus or Deficit			Debt Outstanding and Interest on Debt			
	Receipts	Outlays	Amount	Percent of Receipts	Percent of Outlays	Total Held by Public	As a Percent of GDP	Net Interest Paid	Net Interest Paid as Percent of Outlays
1970	\$192,807	\$195,649	\$-2,842	-1.5%	-1.5%	\$283,198	28.7%	\$14,380	7.4%
1971	187,139	210,172	-23,033	-12.3	-11.0	303,037	28.8	14,841	7.1
1972	207,309	230,681	-23,372	-11.3	-10.1	322,377	28.1	15,478	6.7
1973	230,799	245,707	-14,908	-6.5	-6.1	340,910	26.7	17,349	7.1
1974	263,224	269,359	-6,135	-2.3	-2.3	343,699	24.5	21,449	8.0
1975	279,090	332,332	-53,242	-19.1	-16.0	394,700	26.1	23,244	7.0
1976	298,060	371,779	-73,719	-24.7	-19.8	477,404	28.3	26,714	7.2
1976TQ	81,232	95,973	-14,741	-18.1	-15.4	495,509	27.8	6,946	7.2
1977	355,559	409,203	-53,644	-15.1	-13.1	549,103	28.6	29,886	7.3
1978	399,561	458,729	-59,168	-14.8	-12.9	607,125	28.2	35,441	7.7
1979	463,302	503,464	-40,162	-8.7	-8.0	639,761	26.3	42,615	8.5
1980	517,112	590,920	-73,808	-14.3	-12.5	709,291	26.8	52,512	8.9
1981	599,272	678,209	-78,936	-13.2	-11.6	784,791	26.5	68,734	10.1
1982	617,766	745,706	-127,940	-20.7	-17.2	919,238	29.4	84,995	11.4
1983	600,562	808,327	-207,764	-34.6	-25.7	1,131,049	34.1	89,774	11.1
1984	666,457	851,781	-185,324	-27.8	-21.8	1,299,951	35.2	111,058	13.0
1985	734,057	946,316	-212,260	-28.9	-22.4	1,499,362	37.8	129,430	13.7
1986	769,091	990,258	-221,167	-28.8	-22.3	1,736,163	41.1	135,969	13.7
1987	854,143	1,003,830	-149,687	-17.5	-14.9	1,888,134	42.4	138,570 ^f	13.8 ^f
1988	908,954	1,064,051	155,097	-17.1	-14.6	2,050,252	42.6	151,748	14.3
1989	990,691	1,144,069	153,378	-15.5	-13.4	2,190,324	42.4	169,166	14.8
1990	1,031,462	1,250,850	-220,388	-21.3	-17.6	2,410,431	44.2	184,221	14.7
1991 ^r	1,054,264	1,323,011	-268,747	-25.5	-20.3	2,687,242	47.8	194,541	14.7
1992 ^e	1,075,706	1,475,439	-399,733	-37.2	-27.1	3,077,283	52.5	198,820	13.5
1993 ^e	1,165,360	1,515,307	-349,947	-30.0	-23.1	3,427,961	55.0	213,740	14.1
1994 ^e	1,263,131	1,475,401	-212,270	-16.8	-14.4	3,640,905	54.9	230,914	15.7
1995 ^e	1,342,409	1,536,047	-193,638	-14.4	-12.6	3,836,922	54.4	242,174	15.8
1996 ^e	1,426,795	1,608,070	-181,275	-12.7	-11.3	4,022,097	53.6	252,987	15.7
1997 ^e	1,496,599	1,684,255	-187,656	-12.5	-11.1	4,214,821	53.0	263,492	15.6

n.a. — not available

TQ—transition quarter

e—OMB estimate

^r revised from previous edition of *Significant Features of Fiscal Federalism*

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

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

Source: ACIR computations based on U.S. Office of Management and Budget, *Historical Tables, Budget of the United States Government, Supplement, Fiscal Year 1993*, Tables 1.1, 7.1. Debt figures prior to 1940 from U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series Y493*, page 1117. Debt figures exclude amounts held in government accounts. Final figures for 1991 from *Final Monthly Treasury Statement for Month and Year Ending September 30, 1991*.

Table 23
State and Local Receipts and Expenditures, Selected Years 1950-1991
(billions)

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ¹	1991
Receipts	\$21.3	\$31.7	\$50.0	\$75.5	\$135.8	\$239.6	\$390.0	\$581.8	\$626.3	\$655.2	\$697.6	\$749.9	\$724.6	\$771.7
Personal Taxes and Nontaxes	2.5	3.9	6.8	11.3	23.6	44.7	82.6	140.2	151.5	165.8	176.5	194.8	138.9	145.7
Income Taxes	0.8	1.3	2.5	4.4	10.9	22.5	42.6	72.2	77.6	86.2	90.1	101.7	106.1	110.8
Other ¹	1.7	2.6	4.3	6.9	12.7	22.2	40.0	68.0	73.9	79.6	86.3	93.2	32.8	34.9
Corporate Profits	0.8	1.0	1.2	2.0	3.7	7.3	14.5	20.2	22.5	23.7	25.7	24.7	23.2	21.6
Indirect Business Taxes and Nontaxes	14.6	21.6	32.0	46.1	74.8	116.2	174.5	278.5	298.5	313.8	331.7	355.6	373.3	392.1
Sales Taxes	4.8	7.1	12.2	18.2	31.6	51.7	82.9	131.0	140.0	149.3	160.7	170.9	181.4	188.8
Property Taxes	7.1	10.4	16.2	23.2	36.7	53.4	68.8	107.1	114.6	121.3	127.9	139.9	152.1	162.1
Other ²	2.7	4.1	3.6	4.7	6.5	11.1	22.8	40.4	43.8	43.2	43.1	44.7	39.8	41.2
Contributions for Social Insurance	1.1	2.1	3.4	5.0	9.2	16.8	29.7	43.2	47.1	49.3	52.7	56.7	57.0	59.4
Federal Grants-in-Aid	2.3	3.1	6.5	11.1	24.4	54.6	88.7	99.7	106.8	102.6	111.1	118.2	132.2	152.8
Expenditures	\$22.5	\$32.9	\$49.9	\$75.5	\$134.0	\$235.2	\$363.2	\$516.7	\$563.5	\$604.1	\$651.1	\$703.5	\$698.8	\$741.7
Purchases of Goods and Services	19.8	30.3	46.1	69.9	119.4	205.9	322.2	465.6	505.7	540.2	582.3	625.6	618.0	642.4
Durable and Nondurable Goods	2.3	2.8	4.4	6.1	10.4	23.3	41.7	62.1	64.0	68.0	73.2	80.4	88.6	90.9
Durable Goods	0.6	1.0	1.6	2.5	3.9	7.8	12.6	21.8	24.1	25.4	27.6	30.5	33.7	35.7
Nondurable Goods	1.7	1.8	2.8	3.6	6.5	15.5	29.1	40.3	39.9	42.6	45.6	49.9	54.9	55.2
Services	12.2	18.5	29.4	45.4	83.9	147.0	232.0	349.8	381.1	407.2	439.1	472.4	439.2	462.5
Compensation of Employees	10.1	15.8	25.5	39.3	71.1	121.1	192.2	278.8	300.3	321.1	345.8	373.0	409.8	434.1
Other Services	2.1	2.6	4.0	6.1	12.8	25.9	39.8	71.1	80.8	86.1	93.3	99.4	29.4	28.4
Structures	5.3	9.1	12.3	18.4	25.1	35.6	48.6	53.7	60.6	64.9	70.0	72.9	90.1	89.0
Transfer Payments to Persons	3.6	4.0	5.9	8.8	20.1	38.9	65.7	101.1	110.9	119.7	131.6	145.9	163.5	186.5
Net Interest Paid	0.1	0.1	0.1	-0.3	-2.0	-5.1	-18.9	-36.9	-39.9	-41.3	-46.3	-49.3	-53.7	-57.1
Subsidies Less Current Surplus of Government Enterprises	-1.5	-2.2	-3.0	-3.6	-4.5	-5.8	-11.3	-13.1	-13.2	-14.4	-16.5	-18.8	-20.0	-20.9
Surplus or Deficit³	\$-1.2	\$-1.3	\$0.1	<	\$1.8	\$4.5	\$26.8	\$65.1	\$62.8	\$51.0	\$46.5	\$46.4	\$25.7	\$30.0
Social Insurance Funds	0.7	1.3	2.3	3.4	6.9	13.1	27.1	51.3	57.2	59.3	62.9	66.4	63.8	65.3
Other	-1.9	-2.6	-2.2	-3.4	-5.1	-8.6	-0.3	13.8	5.6	-8.3	-16.4	-19.9	-38.1	-35.3

¹ revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989, *Survey of Current Business*, June 1991, Table 3.3; 1990-91, *Survey of Current Business*, April 1992, Table 3.3.

Table 24
State and Local Receipts and Expenditures as a Percentage of GNP, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^f	1991
Receipts	7.39%	7.81%	9.70%	10.71%	13.37%	14.99%	14.28%	14.49%	14.80%	14.51%	14.31%	14.42%	13.26%	13.57%
Personal Taxes and Nontaxes	0.87	0.96	1.32	1.60	2.32	2.80	3.02	3.49	3.58	3.67	3.62	3.75	2.54	2.56
Income Taxes	0.28	0.32	0.49	0.62	1.07	1.41	1.56	1.80	1.83	1.91	1.85	1.96	1.94	1.95
Other ¹	0.59	0.64	0.83	0.98	1.25	1.39	1.46	1.69	1.75	1.76	1.77	1.79	0.60	0.61
Corporate Profits	0.28	0.25	0.23	0.28	0.36	0.46	0.53	0.50	0.53	0.52	0.53	0.47	0.42	0.38
Indirect Business Taxes and Nontaxes	5.06	5.32	6.21	6.54	7.37	7.27	6.39	6.94	7.05	6.95	6.81	6.84	6.83	6.90
Sales Taxes	1.66	1.75	2.37	2.58	3.11	3.23	3.03	3.26	3.31	3.31	3.30	3.29	3.32	3.32
Property Taxes	2.46	2.56	3.14	3.29	3.61	3.34	2.52	2.67	2.71	2.69	2.62	2.69	2.78	2.85
Other ²	0.94	1.01	0.70	0.67	0.64	0.69	0.83	1.01	1.04	0.96	0.88	0.86	0.73	0.72
Contributions for Social Insurance	0.38	0.52	0.66	0.71	0.91	1.05	1.09	1.08	1.11	1.09	1.08	1.09	1.04	1.04
Federal Grants-in-Aid	0.80	0.76	1.26	1.57	2.40	3.42	3.25	2.48	2.52	2.27	2.28	2.27	2.42	2.69
Expenditures	7.80%	8.11%	9.68%	10.71%	13.20%	14.71%	13.29%	12.87%	13.32%	13.38%	13.36%	13.53%	12.79%	13.04%
Purchases of Goods and Services	6.87	7.46	8.95	9.91	11.76	12.88	11.79	11.60	11.95	11.96	11.95	12.03	11.31	11.30
Durable and Nondurable Goods	0.80	0.69	0.85	0.87	1.02	1.46	1.53	1.55	1.51	1.51	1.50	1.55	1.62	1.60
Durable Goods	0.21	0.25	0.31	0.35	0.38	0.49	0.46	0.54	0.57	0.56	0.57	0.59	0.62	0.63
Nondurable Goods	0.59	0.44	0.54	0.51	0.64	0.97	1.07	1.00	0.94	0.94	0.94	0.96	1.00	0.97
Services	4.23	4.56	5.71	6.44	8.26	9.20	8.49	8.71	9.01	9.02	9.01	9.08	8.04	8.13
Compensation of Employees	3.50	3.89	4.95	5.57	7.00	7.58	7.04	6.94	7.10	7.11	7.10	7.17	7.50	7.63
Other Services	0.73	0.64	0.78	0.87	1.26	1.62	1.46	1.77	1.91	1.91	1.91	1.91	0.54	0.50
Structures	1.84	2.24	2.39	2.61	2.47	2.23	1.78	1.34	1.43	1.44	1.44	1.40	1.65	1.57
Transfer Payments to Persons	1.25	0.99	1.14	1.25	1.98	2.43	2.40	2.52	2.62	2.65	2.70	2.81	2.99	3.28
Net Interest Paid	0.03	0.02	0.02	-0.04	-0.20	-0.32	-0.69	-0.92	-0.94	-0.91	-0.95	-0.95	-0.98	-1.00
Subsidies Less Current Surplus of Government Enterprises	-0.52	-0.54	-0.58	-0.51	-0.44	-0.36	-0.41	-0.33	-0.31	-0.32	-0.34	-0.36	-0.37	-0.37
Surplus or Deficit³	-0.42%	-0.32%	0.02%	<	0.18%	0.28%	0.98%	1.62%	1.48%	1.13%	0.95%	0.89%	0.47%	0.53%
Social Insurance Funds	0.24	0.32	0.45	0.48	0.68	0.82	0.99	1.28	1.35	1.31	1.29	1.28	1.17	1.15
Other	-0.66	-0.64	-0.43	-0.48	-0.50	-0.54	-0.01	0.34	0.13	-0.18	-0.34	-0.38	-0.70	-0.62

¹ revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

Note: See Table 6 for GNP figures.

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989, *Survey of Current Business*, June 1991, Table 3.3; 1990-91, *Survey of Current Business*, April 1992, Table 3.3.

Table 25
State and Local Receipts and Expenditures, Per Capita, Selected Years 1950-1991

Year	1950	1955	1960	1965	1970	1975	1980	1985	1986	1987	1988	1989	1990 ^r	1991
Receipts	\$140	\$191	\$277	\$389	\$662	\$1,109	\$1,712	\$2,431	\$2,592	\$2,686	\$2,832	\$3,015	\$2,881	\$3,057
Personal Taxes and Nontaxes	16	24	38	58	115	207	363	586	627	680	717	783	552	577
Income Taxes	5	8	14	23	53	104	187	302	321	353	366	409	422	439
Other ¹	11	16	24	36	62	103	176	284	306	326	350	375	130	138
Corporate Profits	5	6	7	10	18	34	64	84	93	97	104	99	92	86
Indirect Business Taxes and Nontaxes	96	130	177	237	365	538	766	1,164	1,235	1,286	1,347	1,429	1,484	1,553
Sales Taxes	32	43	68	94	154	239	364	547	579	612	652	687	721	748
Property Taxes	47	63	90	119	179	247	302	448	474	497	519	562	605	642
Other ²	18	25	20	24	32	51	100	169	181	177	175	180	158	163
Contributions for Social Insurance	7	13	19	26	45	78	130	181	195	202	214	228	227	235
Federal Grants-in-Aid	15	19	36	57	119	253	389	417	442	421	451	475	526	605
Expenditures	\$148	\$198	\$276	\$389	\$653	\$1,089	\$1,595	\$2,159	\$2,332	\$2,476	\$2,643	\$2,828	\$2,778	\$2,938
Purchases of Goods and Services	130	183	255	360	582	953	1,415	1,946	2,093	2,215	2,364	2,515	2,457	2,545
Durable and Nondurable Goods	15	17	24	31	51	108	183	260	265	279	297	323	352	360
Durable Goods	4	6	9	13	19	36	55	91	100	104	112	123	134	141
Nondurable Goods	11	11	15	19	32	72	128	168	165	175	185	201	218	219
Services	80	111	163	234	409	681	1,019	1,462	1,577	1,669	1,783	1,899	1,746	1,832
Compensation of Employees	66	95	141	202	347	561	844	1,165	1,243	1,316	1,404	1,499	1,629	1,720
Other Services	14	16	22	31	62	120	175	297	334	353	379	400	117	113
Structures	35	55	68	95	122	165	213	224	251	266	284	293	358	353
Transfer Payments to Persons	24	24	33	45	98	180	288	423	459	491	534	587	650	739
Net Interest Paid	1	1	1	-2	-10 ^r	-24 ^r	-83 ^r	-154 ^r	-165 ^r	-169	-188	-198	-213	-226
Subsidies Less Current Surplus of Government Enterprises	-10	-13	-17	-19	-22	-27	-50	-55	-55	-59	-67	-76	-80	-83
Surplus or Deficit³	\$-8	\$-8	\$1	<^r	\$9	\$21	\$118	\$272	\$260	\$209	\$189	\$187	\$102	\$119
Social Insurance Funds	5	8	13	17	34	61	119	214	237	243	255	267	254	259
Other	-12	-16	-12	-17	-25	-40	-1	58	23	-34	-67	-80	-151	-140

Note: See Table 6 for population figures.

^r revised from previous edition of *Significant Features of Fiscal Federalism*

< rounds to zero

¹ Includes personal property taxes, estate and gift taxes, motor vehicle licenses, and nontaxes.

² Includes general and selected sales taxes, severance taxes, business license taxes, and nontaxes.

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

Source: U.S. Department of Commerce, Bureau of Economic Analysis—1950-1980, *The National Income and Product Accounts of the United States, 1929-1982*; 1985, *Survey of Current Business*, July 1989, Table 3.3; 1986-1988, *Survey of Current Business*, July 1990, Table 3.3; 1989, *Survey of Current Business*, June 1991, Table 3.3; 1990-91, *Survey of Current Business*, April 1992, Table 3.3.

Intergovernmental Fiscal Flows

Funds flowing between governments are generally treated as intergovernmental revenue and intergovernmental expenditure. Mainly, they represent grants-in-aid and shared tax proceeds, but they also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis. The value of “in-kind” intergovernmental aid, such as the value of commodities distributed by the federal government for school lunch programs, is treated neither as an intergovernmental revenue nor an intergovernmental expenditure in the Census government finance series. (These distributions are treated as grants-in-aid in the Census publication *Federal Expenditures by State for Fiscal Year 1991*.) The kinds of transactions between governments that are not treated as intergovernmental are:

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

3. Government transactions as ordinary suppliers and customers; e.g., in purchasing property or utility services. For example, when one government buys water or electricity from another government, the entire transaction is treated as utility expenditures and utility revenues. There is no intergovernmental component.

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

Tables 26 and 27 present data on federal grants in aid. Tables 28-31 contain figures on federal intergovernmental expenditures. State intergovernmental expenditures are detailed in Tables 32-40.

Table 26
Federal Grants-in-Aid in Relation to State and Local Outlays, Total Federal Outlays and Gross Domestic Product, 1955-1997
 (billions)

Fiscal Year ¹	Federal Grants-in-Aid (current dollars)					<i>Exhibits:</i>			
	Amount ²	Percent Increase or Decrease (-)	As a Percentage of—			Federal Grants Constant Dollars (1987 dollars)		Grants for Payments to Individuals	
			Total State-Local Outlays ³	Total Federal Outlays	Gross Domestic Product	Amount	Percent Real Increase or Decrease (-)	Amount [†]	Percent of Total Grants [†]
1955	\$3.2	4.9%	10.2%	4.7%	0.8%	\$15.3	4.1%	\$1.6	50.0%
1956	3.6	15.6	10.4	5.0	0.9	16.7	9.2	1.7	45.9
1957	4.0	8.1	10.5	5.2	0.9	17.7	6.0	1.8	45.0
1958	4.9	22.5	11.7	6.0	1.1	21	18.6	2.1	42.9
1959	6.5	32.7	14.1	7.0	1.4	27.1	29.0	2.4	36.9
1960	7.0	7.7	14.5	7.6	1.4	29.1	7.4	2.5	35.7
1961	7.1	1.4	13.7	7.3	1.4	29.4	1.0	2.6	36.7
1962	7.9	11.3	14.1	7.4	1.4	32.2	9.5	3.0	37.2
1963	8.6	8.9	14.2	7.7	1.5	34	5.6	3.3	38.0
1964	10.2	17.4	15.4	8.6	1.6	39.7	16.8	3.6	35.0
1965	10.9	7.9	15.1	9.2	1.6	41.8	5.3	3.7	33.9
1966	12.9	19.3	16.1	9.6	1.7	48.5	16.0	4.3	33.2
1967	15.2	16.9	16.9	9.7	1.9	55.3	14.0	4.8	31.3
1968	18.6	22.4	18.3	10.4	2.2	64.3	16.3	6.1	32.7
1969	20.2	9.1	17.8	11.0	2.2	65.8	2.3	7.2	35.9
1970	24.1	18.2	19.0	12.3	2.4	73.6	11.9	8.7	36.3
1971	28.1	17.1	19.7	13.4	2.7	80.2	9.0	10.5	37.5
1972	34.4	22.4	21.7	14.9	3.0	92.8	15.7	13.9	40.6
1973	41.8	21.5	24.0	17.0	3.3	107.3	15.6	13.9	33.2
1974	43.4	3.8	22.3	16.1	3.1	102.3	-4.7	14.9	34.3
1975	49.8	14.7	22.6	15.0	3.3	105.4	3.0	16.8	33.7
1976	59.1	18.7	24.1	15.9	3.5	116.1	10.2	20.1	33.9
1977	68.4	15.7	25.5	16.7	3.6	124.3	7.1	22.7	33.2
1978	77.9	13.9	26.5	17.0	3.6	131.4	5.7	24.8	31.8
1979	82.9	6.4	25.8	16.5	3.4	128.1	-2.5	27.6	33.3
1980	91.5	10.4	25.8	15.5	3.5	127.6	-0.4	32.7	35.7
1981	94.8	3.6	24.7	14.0	3.2	121.5	-4.8	37.9	39.9
1982	88.2	-7.0	21.6	11.8	2.8	106.5	-12.3	38.8	44.0
1983	92.5	4.9	21.3	11.4	2.8	107	0.5	42.6	46.0
1984	97.6	5.5	20.9	11.5	2.6	108.4	1.3	45.4	46.5
1985	105.9	8.5	20.9	11.2	2.7	113	4.2	49.4	46.6
1986	112.4	6.1	19.9	11.3	2.7	115.9	2.6	54.2	48.3
1987	108.4	-3.6	18.0	10.8	2.7	108.4	-6.5	57.8	53.3
1988	115.3	6.4	17.7	10.8	2.4	110.8	2.2	62.4	54.1
1989	122.0	5.7	17.3	10.7	2.4	112.2	1.3	67.4	55.2
1990	135.4	11.0	19.4	10.8	2.5	119.7	6.7	77.1	57.0
1991	152.0	12.3	20.5	11.5	2.7	129.0	7.8	89.9	59.2
1992 ^e	182.2	19.9	n.a.	12.3	3.1	149.8	16.1	114.6	62.9
1993 ^e	199.1	9.3	n.a.	13.1	3.2	158.4	5.7	128.8	64.7
1994 ^e	220.1	10.5	n.a.	14.9	3.3	169.4	6.9	145.5	66.1
1995 ^e	235.5	7.0	n.a.	15.3	3.3	175.3	3.5	163.5	69.4
1996 ^e	255.1	8.3	n.a.	15.9	3.4	183.7	4.8	182.4	71.5
1997 ^e	275.2	7.9	n.a.	16.3	3.5	191.8	4.4	203.4	73.9

n.a.—not available

[†] revised from previous edition of *Significant Features of Fiscal Federalism*

^e OMB estimate

Note: The number of federal grant programs funded was 132 in 1960, 379 in 1967, 426 in 1975, 404 in 1984, and 543 in 1991.

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

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

³ As defined in the National Income and Product Accounts.

Source: ACIR computations based on U.S. Office of Management and Budget, *Historical Tables, Budget of the United States Government, FY 1992*; U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* [monthly]; ACIR, *Characteristics of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1991*.

Table 27
Federal Grants-in-Aid to State and Local Governments by Function, Selected Fiscal Years 1955-1995
(millions)

Function	1955	1960	1965	1970	1975	1980	1985	1990	1991	1992 ^e	1993 ^e	1994 ^e	1995 ^e
Amount (in millions)													
Total	\$3,207	\$7,019	\$10,910	\$24,065	\$49,791	\$91,451	\$105,897	\$135,377	\$152,017	\$182,210	\$199,116	\$220,060	\$235,496
Health ¹	125	214	624	3,849	8,810	15,758	24,451	43,890	55,783	76,163	88,500	102,460	117,970
Income security ²	1,715	2,635	3,512	5,795	9,352	18,495	27,153	35,447	36,856	41,988	44,133	47,355	49,972
Education, training, employment, and social services ³	324	525	1,050	6,417	12,133	21,862	17,817	23,101	26,020	28,688	29,851	31,488	31,776
Transportation ⁴	594	2,999	4,100	4,599	5,864	13,087	17,055	19,225	19,878	21,259	22,333	23,381	22,485
Community and regional development ⁵	48	109	643	1,780	2,842	6,486	5,221	4,965	4,273	4,681	4,915	4,508	4,002
Natural resources and environment ⁶	36	108	183	411	2,437	5,363	4,069	3,745	4,040	4,022	3,962	4,092	3,950
General government ⁷	105	165	226	479	7,072	8,616	6,838	2,309	2,224	2,313	2,282	3,554	2,282
Agriculture	237	243	517	604	404	569	2,420	1,285	1,220	1,317	1,251	1,260	1,278
Administration of justice	-	-	-	42	725	529	95	574	940	971	1,118	1,204	1,045
Energy	4	6	9	25	43	499	529	461	457	448	439	399	391
Veterans benefits and services	8	8	8	18	32	90	91	134	141	178	217	228	215
National defense	10	5	33	37	74	93	157	241	185	182	114	132	131
All other ⁸	-	2	4	9	2	3	2	-	-	-	-	-	-
Percent of Total													
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Health ¹	3.9	3.0	5.7	16.0	17.7	17.2	23.1	32.4	36.7	41.8	44.4	46.6	50.1
Income security ²	53.5	37.5	32.2	24.1	18.8	20.2	25.6	26.2	24.2	23.0	22.2	21.5	21.2
Education, training, employment, and social services ³	10.1	7.5	9.6	26.7	24.4	23.9	16.8	17.1	17.1	15.7	15.0	14.3	13.5
Transportation ⁴	18.5	42.7	37.6	19.1	11.8	14.3	16.1	14.2	13.1	11.7	11.2	10.6	9.5
Community and regional development ⁵	1.5	1.6	5.9	7.4	5.7	7.1	4.9	3.7	2.8	2.6	2.5	2.0	1.7
Natural resources and environment ⁶	1.1	1.5	1.7	1.7	4.9	5.9	3.8	2.8	2.7	2.2	2.0	1.9	1.7
General government ⁷	3.3	2.4	2.1	2.0	14.2	9.4	6.5	1.7	1.5	1.3	1.1	1.6	1.0
Agriculture	7.4	3.5	4.7	2.5	0.8	0.6	2.3	0.9	0.8	0.7	0.6	0.6	0.5
Administration of justice	-	-	-	0.2	1.5	0.6	0.1	0.4	0.6	0.5	0.6	0.5	0.4
Energy	0.1	0.1	0.1	0.1	0.1	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.2
Veterans benefits and services	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
National defense	0.3	0.1	0.3	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
All other ⁸	-	<	<	<	<	<	<	-	-	-	-	-	-

- represents zero

^e estimate

¹ Mainly Medicaid.

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

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

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

⁵ Mainly Community Development Block Grants.

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

⁷ Included General Revenue Sharing from 1973 to 1987.

⁸ Includes international affairs and commerce and housing credit.

Source: ACIR computations based on U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 1993, Supplement*, Historical Tables 12.2 and 12.3, pages 167 to 202.

Table 28
Federal Intergovernmental Expenditure to State and Local Governments, by Function, Selected Years 1954-1990

Year	Total	Education	Highways	Public Welfare	Housing and Urban Renewal	General Revenue Sharing ¹	All Other
Amount (millions)							
1954	\$2,967	\$475	\$530	\$1,439	\$90	n.a.	\$433
1964	10,097	1,371	3,628	2,973	564	n.a.	1,561
1974	42,854	7,496	4,555	12,837	2,391	6,106	9,469
1979	85,327	11,401	7,275	23,501	6,399	6,848	29,903
1980	90,836	12,889	9,457	28,494	6,093	6,835	27,068
1981	94,609	12,708	9,253	34,405	6,065	5,144	27,034
1982	86,014	11,971	8,000	34,414	5,716	4,575	21,338
1983	88,539	12,528	8,851	36,282	5,583	4,620	20,675
1984	99,015	13,608	10,204	40,054	8,817	4,567	21,765
1985	107,242	14,742	12,469	43,111	10,841	4,584	21,495
1986	115,632	18,023	14,370	44,544	11,237	5,113	22,345
1987	111,511	17,988	12,858	47,821	10,652	n.a.	22,192
1988	118,906	19,531	14,065	51,253	11,436	n.a.	22,621
1989	127,247	21,670	13,441	56,410	11,814	n.a.	23,912
1990	146,990	22,757	14,233	60,456	12,320	n.a.	37,224
Annual Percentage Increase or Decrease							
1954	-	-	-	-	-	n.a.	-
1964 ²	13.0%	11.2%	21.2%	7.5%	20.1%	n.a.	13.0%
1974 ³	15.6	18.5	2.3	15.8	15.5	n.a.	19.8
1979 ⁴	14.8	8.7	9.8	12.9	21.8	2.3	25.9
1980	6.5	13.1	30.0	21.2	-4.8	-0.2	-9.5
1981	4.2	-1.4	-2.2	20.7	-0.5	-24.7	-0.1
1982	-9.1	-5.8	-13.5	0.0	-5.8	-11.1	-21.1
1983	2.9	4.7	10.6	5.4	-2.3	1.0	-3.1
1984	11.8	8.6	15.3	10.4	57.9	-1.1	5.3
1985	8.3	8.3	22.2	7.6	23.0	0.4	-1.2
1986	7.8	22.3	15.2	3.3	3.7	11.5	4.0
1987	-3.6	-0.2	-10.5	7.4	-5.2	-100.0	-0.7
1988	6.6	8.6	9.4	7.2	7.4	n.a.	1.9
1989	7.0	11.0	-4.4	10.1	3.3	n.a.	5.7
1990	15.5	5.0	5.9	7.2	4.3	n.a.	55.7
Percentage Distribution							
1954	100.0%	16.0%	17.9%	48.5%	3.0%	n.a.	14.6%
1964	100.0	13.6	35.9	29.4	5.6	n.a.	15.5
1974	100.0	17.5	10.6	30.0	5.6	14.2	22.1
1979	100.0	13.4	8.4	27.6	7.5	8.0	35.0
1980	100.0	14.2	10.4	31.4	6.7	7.5	29.8
1981	100.0	13.4	9.8	36.4	6.4	5.4	28.6
1982	100.0	13.9	9.3	40.0	6.6	5.3	24.8
1983	100.0	14.1	10.0	41.0	6.3	5.2	23.4
1984	100.0	13.7	10.3	40.5	8.9	4.6	22.0
1985	100.0	13.7	11.6	40.2	10.1	4.3	20.0
1986	100.0	15.6	12.4	38.5	9.7	4.4	19.3
1987	100.0	16.1	11.5	42.9	9.6	n.a.	19.9
1988	100.0	16.4	11.8	43.1	9.6	n.a.	19.0
1989	100.0	17.0	10.6	44.3	9.3	n.a.	18.8
1990	100.0	15.5	9.7	41.1	8.4	n.a.	25.3

n.a. — not applicable

Note: Federal intergovernmental expenditure, as defined by U.S. Department of Commerce, Bureau of the Census. See 1990 U.S. Budget, *Special Analysis H*, Table H-10, to reconcile Budget, Census, and National Income and Product Accounts figures.

¹ The program was eliminated for states in 1980 and for local governments in 1986.

² Annual average increase 1954 to 1964.

³ Annual average increase 1964 to 1974.

⁴ Annual average increase 1974 to 1979.

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

Table 29
Federal Expenditures by State, Per Capita, FY 1991

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 7/1/91 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Programs ⁸	Expenditures	Grants Only	
United States	100	\$1,062,541	\$4,213	\$592	\$616	\$2,131	\$728	\$147			252,177
New England	115	63,918	4,843	749	464	2,286	1,192	153			13,198
Connecticut	119	16,460	5,001	727	396	2,164	1,621	94	9	11	3,291
Maine	108	5,601	4,535	749	470	2,302	938	75	13	10	1,235
Massachusetts	124	31,449	5,245	785	469	2,404	1,360	226	6	7	5,996
New Hampshire	83	3,874	3,506	489	568	1,912	453	85	45	43	1,105
Rhode Island	109	4,604	4,585	904	576	2,538	460	106	12	4	1,004
Vermont	81	1,930	3,404	721	387	1,992	210	95	47	13	567
Mideast	104	189,056	4,364	728	519	2,360	620	137			43,319
Delaware	85	2,435	3,581	568	611	2,065	279	57	42	28	680
Maryland	144	29,507	6,071	526	1,334	2,218	1,519	474	3	38	4,860
New Jersey	94	30,862	3,977	582	454	2,306	592	43	32	21	7,760
New York	101	76,790	4,252	954	376	2,267	547	108	18	3	18,058
Pennsylvania	98	49,463	4,135	574	439	2,609	402	110	26	25	11,961
Great Lakes	83	148,798	3,508	546	348	2,119	399	96			42,415
Illinois	84	40,767	3,532	516	432	2,130	344	109	44	39	11,543
Indiana	80	18,806	3,352	493	339	1,947	436	136	49	42	5,610
Michigan	80	31,565	3,369	579	270	2,202	246	72	48	23	9,368
Ohio	90	41,414	3,786	569	374	2,162	611	70	36	27	10,939
Wisconsin	78	16,246	3,279	565	249	2,038	303	124	50	30	4,955
Plains	102	76,380	4,288	560	507	2,106	685	431			17,811
Iowa	88	10,306	3,687	528	278	2,189	258	435	40	37	2,795
Kansas	100	10,519	4,216	467	714	2,175	457	403	22	46	2,495
Minnesota	88	16,366	3,693	577	317	1,829	478	491	39	24	4,432
Missouri	122	26,410	5,120	548	587	2,266	1,412	307	8	34	5,158
Nebraska	96	6,419	4,029	545	624	2,100	299	461	31	35	1,593
North Dakota	122	3,253	5,124	840	838	2,119	383	944	7	6	635
South Dakota	105	3,106	4,418	767	740	2,111	302	498	15	8	703
Southeast	101	255,453	4,240	539	713	2,215	681	92			60,255
Alabama	107	18,464	4,515	574	713	2,280	846	101	14	26	4,089
Arkansas	91	9,053	3,817	607	409	2,415	205	181	35	19	2,372
Florida	101	56,276	4,239	392	524	2,707	563	53	20	49	13,277
Georgia	85	23,739	3,584	536	781	1,810	377	79	41	36	6,623
Kentucky	97	15,231	4,102	672	663	2,138	550	79	29	16	3,713
Louisiana	91	16,270	3,827	764	490	1,947	507	119	34	9	4,252
Mississippi	103	11,240	4,336	703	517	2,203	795	119	16	15	2,592
North Carolina	82	23,243	3,450	512	636	1,902	320	81	46	40	6,737
South Carolina	99	14,907	4,187	584	730	1,911	911	53	24	20	3,560
Tennessee	100	20,890	4,218	632	437	2,101	984	64	21	18	4,953

Table 29 (cont.)
Federal Expenditures by State, Per Capita, FY 1991

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 7/1/91 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Programs ⁸	Expenditures	Grants Only	
Southeast (cont.)											
Virginia	146	\$38,674	\$6,152	\$387	\$1,805	\$2,176	\$1,585	\$200	\$2	\$50	6,286
West Virginia	98	7,465	4,145	713	357	2,680	348	47	25	14	1,801
Southwest											
Arizona	94	102,274	3,961	486	614	1,927	803	131			25,822
New Mexico	98	15,491	4,131	483	566	2,164	826	91	27	44	3,750
Oklahoma	143	9,338	6,032	722	921	2,007	2,237	145	4	12	1,548
Texas	97	12,973	4,086	563	773	2,220	325	205	30	32	3,175
	88	64,472	3,716	452	568	1,814	758	124	38	47	17,349
Rocky Mountain											
Colorado	106	33,148	4,447	593	814	1,807	993	240			7,454
Idaho	116	16,474	4,878	506	945	1,830	1,367	231	10	41	3,377
Montana	98	4,287	4,126	567	502	1,893	984	179	28	29	1,039
Utah	110	3,743	4,632	850	671	2,194	240	677	11	5	808
Wyoming	90	6,694	3,782	474	840	1,537	810	121	37	45	1,770
	101	1,951	4,241	1,299	703	1,813	294	131	19	1	460
Far West⁹											
California	99	164,592	4,156	554	615	1,916	945	125			39,604
Nevada	100	127,684	4,203	556	610	1,864	1,057	117	23	33	30,380
Oregon	91	4,922	3,833	423	544	1,942	882	41	33	48	1,284
Washington	85	10,457	3,579	580	420	2,235	219	125	43	22	2,922
	102	21,529	4,290	564	779	2,041	711	194	17	31	5,018
Alaska	152	3,655	6,413	1,294	2,236	1,204	1,413	266	1	2	570
Hawaii	129	6,162	5,429	651	2,042	1,952	670	113	5	17	1,135
District of Columbia ¹⁰	758	19,105	31,948	3,089	16,979	3,496	6,112	2,272			598

¹ An index figure such as 119 for Connecticut indicates that federal expenditures in Connecticut are 119% of the U.S. average (or 19% greater than the U.S. average). Conversely, the index figure of 82 for North Carolina indicates that federal expenditures in North Carolina are only 82% of the U.S. average.

² Total federal expenditures by state (in millions).

³ Details may not add to sum because of rounding.

⁴ Among the largest programs in this category are (federal expenditures only) Medicaid (\$52.5 billion), AFDC (\$13.5 billion), and highway programs (\$14.1 billion).

⁵ Federal civilian and military salaries and wages are reported by location of workplace. Therefore, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia would be understated to a lesser extent. The effect on other states would be negligible.

⁶ Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits, unemployment compensation, supplemental security income (SSI), and food stamps.

⁷ Defense contracts account for 67% of the total in this category for the U.S. as a whole.

⁸ Includes grant amounts other than those for state and local governments and direct payments other than individuals. Agricultural programs represent approximately 28% of the total amount in the "other" category.

⁹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

¹⁰ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 5.

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

Table 30
Federal Expenditures by State, Per Capita, FY 1990

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 4/1/90 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only	
United States	100	\$970,422	\$3,902	\$525	\$583	\$1,983	\$667	\$144			248,710
New England	115	59,091	4,474	619	449	2,084	1,161	161			13,207
Connecticut	115	14,739	4,484	600	385	1,967	1,352	179	9	15	3,287
Maine	103	4,925	4,011	621	457	2,090	767	76	18	12	1,228
Massachusetts	127	29,778	4,943	641	440	2,203	1,464	202	5	9	6,016
New Hampshire	82	3,559	3,209	385	624	1,735	388	76	45	47	1,109
Rhode Island	110	4,318	4,303	770	556	2,283	598	96	11	4	1,003
Vermont	81	1,772	3,148	670	373	1,821	190	94	46	8	563
Mideast	103	173,506	4,030	663	498	2,178	555	136			43,050
Delaware	83	2,149	3,226	470	576	1,905	208	66	43	36	666
Maryland	145	27,118	5,671	491	1,276	2,053	1,400	451	4	33	4,781
New Jersey	94	28,322	3,664	514	439	2,105	557	48	33	28	7,730
New York	100	70,493	3,918	876	357	2,090	479	116	21	3	17,990
Pennsylvania	98	45,424	3,824	515	433	2,425	350	100	27	27	11,882
Great Lakes	83	135,664	3,229	485	336	1,989	323	97			42,009
Illinois	82	36,696	3,210	462	416	1,985	228	120	44	39	11,431
Indiana	78	16,915	3,051	437	325	1,808	356	126	49	42	5,544
Michigan	81	29,205	3,142	511	262	2,116	183	70	47	29	9,295
Ohio	90	37,920	3,496	497	362	2,008	557	73	37	31	10,847
Wisconsin	78	14,928	3,052	519	245	1,916	258	114	48	26	4,892
Plains	103	70,696	4,003	488	474	1,977	656	409			17,660
Iowa	92	9,962	3,587	464	264	2,054	252	553	34	38	2,777
Kansas	99	9,538	3,850	412	591	2,043	457	346	26	45	2,478
Minnesota	88	15,073	3,445	541	308	1,724	475	397	40	21	4,375
Missouri	121	24,258	4,741	425	558	2,109	1,360	288	7	44	5,117
Nebraska	99	6,092	3,860	494	603	1,993	270	499	25	32	1,578
North Dakota	117	2,910	4,555	737	800	1,999	256	763	8	6	639
South Dakota	105	2,863	4,114	734	722	1,990	171	496	15	7	696
Southeast	100	231,565	3,908	475	656	2,059	619	99			59,259
Alabama	109	17,261	4,272	520	682	2,126	839	106	12	25	4,041
Arkansas	90	8,250	3,509	532	396	2,249	166	167	36	23	2,351
Florida	102	51,359	3,970	354	510	2,541	511	53	19	50	12,938
Georgia	84	21,149	3,265	484	683	1,673	344	80	42	35	6,478
Kentucky	95	13,524	3,700	555	521	1,972	545	77	32	19	3,685
Louisiana	92	15,116	3,582	630	442	1,817	565	129	35	11	4,220

Table 30 (cont.)
Federal Expenditures by State, Per Capita, FY 1990

Region and State	Index ¹ (U.S. = 100)	Total ²	Per Capita						Per Capita State Ranking		Exhibit: Population 4/1/90 (thousands)
			Total ³	Grants ⁴	Salaries and Wages ⁵	Direct Payments to Individuals ⁶	Procurement Contracts ⁷	Other Direct Payments ⁸	Expenditures	Grants Only	
Southeast (cont.)											
Mississippi	100	\$10,066	\$3,912	\$620	\$500	\$2,041	\$628	\$122	22	13	2,573
North Carolina	78	20,172	3,043	444	538	1,741	240	80	50	40	6,629
South Carolina	100	13,664	3,919	542	690	1,777	764	145	20	20	3,487
Tennessee	95	18,049	3,701	557	456	1,942	678	67	30	18	4,877
Virginia	151	36,346	5,874	361	1,665	2,024	1,643	180	1	49	6,187
West Virginia	94	6,609	3,685	562	335	2,494	181	113	31	17	1,793
Southwest											
Arizona	105	93,753	3,704	436	583	1,802	751	132			25,312
New Mexico	146	15,072	4,112	442	558	2,014	1,001	97	16	41	3,665
Oklahoma	146	8,640	5,703	633	897	1,882	2,149	142	3	10	1,515
Texas	96	11,804	3,753	498	725	2,076	278	176	29	30	3,146
	88	58,237	3,428	406	533	1,699	660	131	41	46	16,987
Rocky Mountain											
Colorado	106	30,185	4,148	549	760	1,703	929	207			7,277
Idaho	113	14,586	4,428	434	837	1,727	1,227	203	10	43	3,294
Montana	99	3,888	3,862	565	505	1,791	856	145	24	16	1,007
Utah	107	3,345	4,186	740	654	2,057	209	526	13	5	799
Wyoming	97	6,511	3,779	487	828	1,446	896	123	28	34	1,723
	105	1,855	4,089	1,253	694	1,698	322	123	17	2	454
Far West⁹											
California	99	149,921	3,877	482	599	1,782	903	111			38,671
Nevada	100	115,802	3,891	468	596	1,729	991	107	23	37	29,760
Oregon	88	4,144	3,448	368	537	1,811	690	42	39	48	1,202
Washington	89	9,826	3,457	601	417	2,097	228	114	38	14	2,842
Alaska	106	20,149	4,140	528	736	1,917	810	149	14	24	4,867
Hawaii	150	3,227	5,867	1,303	2,249	1,113	962	240	2	1	550
	126	5,461	4,927	540	1,954	1,835	494	104	6	22	1,108
District of Columbia ¹⁰	733	17,353	28,592	2,831	15,552	3,231	4,837	2,141	607		

¹ A figure such as 115 for Connecticut indicates that federal expenditures in Connecticut are 115% of the U.S. average (or 15% greater than the U.S. average). Conversely, the index figure of 78 for North Carolina indicates that federal expenditures in North Carolina are only 78% of the U.S. average.

² Total federal expenditures by state (in millions).

³ Details may not add to sum because of rounding.

⁴ Among the largest programs in this category are (federal expenditures only) Medicaid (\$40.9 billion), AFDC (\$12.2 billion), and highway programs (\$13.8 billion).

⁵ Federal civilian and military salaries and wages are reported by location of workplace. Therefore, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia would be understated to a lesser extent. The effect on other states would be negligible.

⁶ Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits, supplemental security income (SSI), and food stamps.

⁷ Defense contracts account for 72% of the total in this category for the U.S. as a whole.

⁸ Agricultural programs represent approximately 30% of the total amount in the "other" category.

⁹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

¹⁰ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality. See also note 5.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State, Fiscal Year 1990*.

Table 31
Federal Expenditures and Tax Burdens, by State and Region, Average of Fiscal Years 1981-83 and 1989-1991

Region and State	1981-1983						1989-1991					
	Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow		Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow	
			Total	State Rank	(millions)	Per Capita			Total	State Rank	(millions)	Per Capita
United States	\$614,949	\$614,949	\$1.00				\$980,439	\$980,439	\$1.00			
New England	39,270	35,983	1.09		3,287	265	60,159	65,384	0.92		-5,225	-400
Connecticut	11,607	11,160	1.04	27	447	143	15,678	20,148	0.78	46	-4,470	-1,374
Maine	3,018	2,285	1.32	6	734	645	4,850	4,120	1.18	22	730	600
Massachusetts	18,281	16,450	1.11	17	1,831	318	29,952	29,795	1.01	31	157	26
New Hampshire	2,456	2,481	0.99	29	-25	-27	3,618	5,098	0.71	48	-1,480	-1,345
Rhode Island	2,678	2,499	1.07	22	179	188	4,249	4,189	1.01	29	60	60
Vermont	1,230	1,108	1.11	18	122	234	1,813	2,035	0.89	40	-222	-395
Mideast	111,592	121,195	0.92		-9,603	-230	174,354	204,254	0.85		-29,899	-695
Delaware	1,538	1,779	0.86	39	-241	-402	2,231	3,214	0.69	49	-983	-1,475
Maryland	15,968	12,814	1.25	10	3,153	740	27,218	22,365	1.22	19	4,853	1,033
New Jersey	17,418	24,482	0.71	49	-7,064	-952	28,422	44,704	0.64	50	-16,282	-2,107
New York	46,555	50,669	0.92	36	-4,114	-234	70,702	86,646	0.82	44	-15,945	-888
Pennsylvania	30,113	31,450	0.96	33	-1,337	-113	45,782	47,324	0.97	34	-1,542	-129
Great Lakes	88,004	115,798	0.76		-27,793	-668	137,374	165,419	0.83		-28,046	-666
Illinois	24,073	35,759	0.67	50	-11,686	-1,019	37,410	51,509	0.73	47	-14,099	-1,219
Indiana	11,127	14,001	0.79	46	-2,874	-524	17,220	19,118	0.90	39	-1,898	-341
Michigan	19,023	25,302	0.75	48	-6,279	-685	28,973	36,897	0.79	45	-7,924	-855
Ohio	24,155	28,783	0.84	41	-4,628	-429	38,534	40,221	0.96	36	-1,688	-155
Wisconsin	9,626	11,953	0.81	45	-2,327	-491	15,237	17,674	0.86	43	-2,437	-500
Plains	45,337	44,520	1.02		818	47	71,956	63,766	1.13		8,190	461
Iowa	5,694	7,449	0.76	47	-1,756	-603	10,036	9,419	1.07	26	617	219
Kansas	6,437	6,689	0.96	32	-252	-105	9,755	9,250	1.05	27	505	202
Minnesota	9,205	10,970	0.84	42	-1,765	-429	15,327	17,280	0.89	41	-1,953	-449
Missouri	16,910	12,308	1.37	5	4,601	931	24,691	18,362	1.34	11	6,329	1,232
Nebraska	3,605	4,008	0.90	38	-403	-254	6,118	5,467	1.12	25	650	407
North Dakota	1,760	1,658	1.06	26	102	153	3,069	1,945	1.58	3	1,124	1,715
South Dakota	1,727	1,437	1.20	12	290	417	2,960	2,042	1.45	5	917	1,296
Southeast	141,530	119,512	1.18		22,018	408	233,149	197,959	1.18		35,190	596
Alabama	10,036	7,769	1.29	7	2,267	576	16,949	11,796	1.44	6	5,153	1,261
Arkansas	5,423	4,262	1.27	8	1,161	504	8,400	6,497	1.29	13	1,903	798
Florida	29,443	25,965	1.13	16	3,479	338	51,460	50,920	1.01	30	540	43
Georgia	13,411	12,107	1.11	19	1,304	233	21,768	22,401	0.97	33	-634	-99
Kentucky	8,105	7,585	1.07	24	521	141	13,710	10,656	1.29	14	3,053	822
Louisiana	10,206	10,472	0.97	30	-266	-61	15,251	12,025	1.27	15	3,225	744
Mississippi	6,972	4,382	1.59	2	2,590	1,014	10,190	6,017	1.69	2	4,173	1,602
North Carolina	12,005	12,377	0.97	31	-372	-62	20,775	21,750	0.96	37	-974	-148
South Carolina	7,627	6,119	1.25	9	1,508	472	13,631	10,142	1.34	12	3,489	1,000
Tennessee	11,726	9,921	1.18	13	1,805	388	18,568	15,915	1.17	23	2,653	541

Table 31 (cont.)
Federal Expenditures and Tax Burdens, by State and Region, Average of Fiscal Years 1981-1983 and 1989-1991

Region and State	1981-1983						1989-1991					
	Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow		Federal Expenditures (millions)	Federal Tax Burden ¹ (millions)	Expenditures Per Dollar of Tax Burden		Net Federal Flow	
			Total	State Rank	Total (millions)	Per Capita			Total	State Rank	Total (millions)	Per Capita
Southeast (cont.)												
Virginia	\$22,229	\$14,460	\$1.54	3	\$7,769	\$1,423	\$35,709	\$25,091	\$1.42	7	\$10,619	\$1,741
West Virginia	4,348	4,094	1.06	25	254	129	6,739	4,748	1.42	9	1,991	1,081
Southwest	54,588	59,603	0.92		-5,015	-224	94,610	85,671	1.10		8,940	354
Arizona	7,638	6,678	1.14	14	959	338	14,652	11,916	1.23	17	2,736	766
New Mexico	5,200	2,867	1.81	1	2,333	1,725	8,707	4,245	2.05	1	4,462	2,942
Oklahoma	7,348	8,064	0.91	37	-716	-226	11,972	9,738	1.23	18	2,234	697
Texas	34,402	41,993	0.82	44	-7,591	-504	59,279	59,772	0.99	32	-493	-29
Rocky Mountain	17,342	17,037	1.02		305	45	30,759	23,942	1.28		6,817	935
Colorado	8,114	8,554	0.95	34	-440	-145	15,029	12,546	1.20	21	2,483	751
Idaho	2,183	1,973	1.11	20	210	216	3,967	2,872	1.38	10	1,095	1,086
Montana	1,948	1,880	1.04	28	68	84	3,457	2,373	1.46	4	1,084	1,349
Utah	3,801	3,078	1.23	11	723	471	6,471	4,556	1.42	8	1,914	1,122
Wyoming	1,296	1,551	0.84	43	-255	-512	1,835	1,593	1.15	24	241	515
Far West²	99,591	94,628	1.05		4,963	154	151,647	163,637	0.93		-11,990	-318
California	77,760	72,705	1.07	23	5,056	206	117,375	129,318	0.91	38	-11,943	-411
Nevada	2,358	2,559	0.92	35	-201	-235	4,322	4,971	0.87	42	-650	-579
Oregon	5,736	6,758	0.85	40	-1,022	-384	9,629	10,015	0.96	35	-386	-137
Washington	13,736	12,606	1.09	21	1,130	267	20,322	19,333	1.05	28	988	208
Alaska	2,023	1,773	1.14	15	250	574	3,295	2,725	1.21	20	571	1,069
Hawaii	3,790	2,676	1.42	4	1,114	1,125	5,682	4,528	1.25	16	1,153	1,043
District of Columbia ³	11,882	2,225	5.34	9,657	15,401	17,454	3,154	5,531	300	23,469		

¹ Federal tax burdens assumed equal to federal expenditures.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

³ Because of the unique nature of the District of Columbia, these figures should not be compared to other states. The Bureau of the Census classifies the District of Columbia as a municipality.

Note: "Tax burden" refers to the ultimate incidence of a tax rather than where the tax is collected. This distinction is important because it is assumed, for example, that business firms shift taxes forward to consumers in the form of higher prices and/or backward to the owners of the factors of production (labor, land, and capital). For example, federal excise taxes imposed on manufacturers of distilled spirits and tobacco products are collected in a few southeastern states. It is generally assumed that the burden of these taxes is passed forward to the ultimate consumers throughout the United States.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1991*, Table 11; and Tax Foundation, "Federal Tax Burdens by State," Special Report, May 1992, and *Facts and Figures on Government Finance, 1991 Edition*, p. 147.

Table 32
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1990

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
Amount (millions)						
1954	\$ 5,679	\$ 600	\$ 2,930	\$ 871	\$ 1,004	\$ 274
1964	12,968	1,053	7,664	1,524	2,108	619
1969	24,779	2,135	14,858	2,109	4,402	1,275
1971	32,640	3,258	19,292	2,507	5,760	1,823
1973	40,822	4,280	23,316	2,953	7,532	2,742
1974	45,600	4,805	27,107	3,211	7,369	3,108
1975	51,004	5,129	31,110	3,225	7,136	4,404
1976	56,678	5,674	34,084	3,241	8,307	5,372
1977	61,084	6,373	36,975	3,631	8,756	5,349
1978	65,815	6,819	40,125	3,821	8,586	6,464
1979	74,461	8,224	46,196	4,149	8,667	7,225
1980	82,758	8,644	52,688	4,383	9,241	7,802
1981	91,307	9,570	57,257	4,751	11,026	8,703
1982	96,950	10,044	60,684	5,028	11,965	9,229
1983	99,544	10,364	63,118	5,277	11,342	9,443
1984	106,651	10,745	67,485	5,687	11,924	10,810
1985	119,608	12,320	74,937	6,019	12,673	13,659
1986	129,860	13,384	81,930	6,470	14,214	13,862
1987	138,970	14,245	88,253	6,785	17,331	12,356
1988	149,009	14,897	95,391	6,949	17,665	14,107
1989	165,415	15,750	104,601	7,376	19,614	18,074
1990	175,028	16,565	109,438	7,784	21,635	19,605
Annual Percentage Increase or Decrease						
1964 ¹	8.6%	5.8%	10.1%	5.8%	7.7%	8.5%
1969 ²	13.8	15.2	14.2	6.7	15.9	15.6
1971	13.0	10.1	12.9	2.8	15.1	29.5
1973	11.1	14.1	10.0	12.2	8.5	22.7
1974	11.7	12.3	16.3	8.7	-2.2	13.3
1975	11.9	6.7	14.8	0.4	3.2	41.7
1976	11.1	10.6	9.6	0.5	16.4	22.0
1977	7.8	12.3	8.5	12.0	5.4	-0.4
1978	7.7	7.0	8.5	5.2	-1.9	20.8
1979	13.1	20.6	15.1	8.6	0.9	11.8
1980	11.1	5.1	14.1	5.6	6.6	8.0
1981	10.3	10.7	8.7	8.4	19.3	11.5
1982	6.2	5.0	6.0	5.8	8.5	6.0
1983	2.7	3.2	4.0	5.0	-5.2	2.3
1984	7.1	3.7	6.9	7.8	5.1	14.5
1985	12.1	14.7	11.0	7.7	6.3	26.4
1986	8.6	8.6	9.3	7.5	12.2	1.5
1987	7.0	6.4	7.7	4.9	21.9	-10.9
1988	7.2	4.6	8.1	2.4	1.9	14.2
1989	11.0	5.7	9.7	6.1	11.0	28.1
1990	5.8	5.2	4.6	5.5	10.3	8.5

Table 32 (cont.)
State Intergovernmental Expenditure to Local Governments, by Function, Selected Years 1954-1990

Fiscal Year	Amount	General Support	Education	Highways	Public Welfare	Others
Percentage Distribution						
1954	100.0%	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	8.1	59.1	11.8	16.3	4.8
1974	100.0	10.5	59.4	7.0	16.2	6.8
1978	100.0	10.4	61.0	5.8	13.0	9.8
1979	100.0	11.0	62.0	5.6	11.6	9.7
1980	100.0	10.4	63.7	5.3	11.2	9.4
1981	100.0	10.5	62.7	5.2	12.1	9.5
1982	100.0	10.4	62.6	5.2	12.3	9.5
1983	100.0	10.4	63.4	5.3	11.4	9.5
1984	100.0	10.1	63.3	5.3	11.2	10.1
1985	100.0	10.3	62.7	5.0	10.6	11.4
1986	100.0	10.3	63.1	5.0	10.9	10.7
1987	100.0	10.3	63.5	4.9	12.5	8.9
1988	100.0	10.0	64.0	4.7	11.9	9.5
1989	100.0	9.5	63.2	4.5	11.9	10.9
1990	100.0	9.5	62.5	4.4	12.4	11.2

¹ Annual average increase 1954 to 1964.

² Annual average increase 1964 to 1969.

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

Table 33
State Intergovernmental Expenditure, by Government, FY 1990
(thousands)

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Local Government			
				Counties, Municipalities, and Townships	School Districts	Special Districts	
United States	\$175,027,632	\$3,243,634	\$171,783,998	\$73,165,937	\$89,859,322	\$1,510,479	\$7,248,260
New England	8,144,215	158,188	7,986,027	5,495,465	586,435	484,901	1,419,226
Connecticut	1,857,595	-	1,857,595	1,684,054	25,372	199	147,970
Maine	663,588	7,108	656,480	14,549	-	-	641,931
Massachusetts	4,649,241	130,558	4,518,683	3,212,047	297,048	483,176	526,412
New Hampshire	220,209	-	220,209	103,162	20,794	587	95,666
Rhode Island	488,214	11,618	476,596	434,851	34,498	-	7,247
Vermont	265,368	8,904	256,464	46,802	208,723	939	-
Mideast²	35,017,322	539,554	34,477,768	20,487,420	12,551,827	291,785	1,146,736
Delaware	358,518	731	357,787	53,796	303,991	-	-
Maryland	2,288,000	38	2,287,962	2,264,279	-	-	23,683
New Jersey	6,005,632	65,640	5,939,992	2,122,839	2,828,835	206	988,112
New York	19,443,872	394,500	19,049,372	13,769,236	5,251,626	16,334	12,176
Pennsylvania	6,921,300	78,645	6,842,655	2,277,270	4,167,375	275,245	122,765
Great Lakes	27,257,158	195,847	27,061,311	8,813,629	15,297,811	357,126	2,592,745
Illinois	5,856,022	2,441	5,853,581	1,490,192	3,734,316	345,740	283,333
Indiana	3,385,370	23,913	3,361,457	701,974	2,089,874	3,816	565,793
Michigan	6,313,931	70,434	6,243,497	2,819,825	3,247,554	2,011	174,107
Ohio	7,386,283	-	7,386,283	2,026,845	4,271,037	5,532	1,082,869
Wisconsin	4,315,552	99,059	4,216,493	1,774,793	1,955,030	27	486,643
Plains	11,480,056	20,543	11,459,513	3,250,719	7,493,843	25,181	689,770
Iowa	1,946,027	16,873	1,929,154	495,365	1,329,572	-	104,217
Kansas	1,311,740	-	1,311,740	229,439	1,044,817	4,142	33,342
Minnesota	4,277,456	-	4,277,456	2,004,616	2,147,105	235	125,500
Missouri	2,561,392	-	2,561,392	214,051	2,186,938	6,297	154,106
Nebraska	771,891	3,648	768,243	137,391	354,742	11,816	264,294
North Dakota	369,588	-	369,588	121,461	246,607	967	553
South Dakota	241,962	22	241,940	48,396	184,062	1,724	7,758
Southeast	33,611,401	248	33,611,153	14,964,795	18,093,460	80,742	472,156
Alabama	2,015,484	-	2,015,484	440,259	1,572,988	-	2,237
Arkansas	1,176,535	247	1,176,288	212,678	915,351	1,558	46,701
Florida	7,204,813	-	7,204,813	1,553,037	5,362,657	39,944	249,175
Georgia	3,667,040	-	3,667,040	471,335	3,163,524	15,253	16,928
Kentucky	1,913,433	-	1,913,433	315,880	1,561,569	-	35,984
Louisiana	2,330,717	1	2,330,716	375,664	1,923,925	436	30,691

Table 33 (cont.)
State Intergovernmental Expenditure, by Government, FY 1990
(thousands)

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
Southeast (cont.)							
Mississippi	\$1,691,111	-	\$1,691,111	\$482,244	\$1,192,641	-	\$16,226
North Carolina	5,084,636	-	5,084,636	5,072,165	-	-	12,471
South Carolina	1,885,288	-	1,885,288	397,122	1,483,240	1,477	3,449
Tennessee	2,210,631	-	2,210,631	2,173,311	16,946	8,924	11,450
Virginia	3,471,957	-	3,471,957	3,428,785	-	13,150	30,022
West Virginia	959,756	-	959,756	42,315	900,619	-	16,822
Southwest	12,874,915	240	12,874,675	2,070,500	10,304,257	8,219	491,699
Arizona	2,432,564	-	2,432,564	983,029	1,425,337	-	24,198
New Mexico	1,463,158	-	1,463,158	439,420	1,017,896	-	5,842
Oklahoma	1,636,573	240	1,636,333	268,819	1,271,112	4,002	92,400
Texas	7,342,620	-	7,342,620	379,232	6,589,912	4,217	369,259
Rocky Mountain	4,385,611	5,166	4,380,445	1,075,782	3,196,418	28,346	79,899
Colorado	1,816,163	1,735	1,814,428	579,921	1,205,507	25,371	3,629
Idaho	584,926	1,198	583,728	91,460	435,159	2,975	54,134
Montana	419,878	654	419,224	74,458	342,570	-	2,196
Utah	980,782	1,535	979,247	122,919	850,367	-	5,961
Wyoming	583,862	44	583,818	207,024	362,815	-	13,979
Far West³	41,234,098	2,241,368	38,992,730	16,163,337	22,335,271	234,179	259,943
California	35,173,773	2,219,796	32,953,977	14,563,706	17,929,427	113,808	347,036
Nevada	949,281	3,295	945,986	397,069	545,250	2,026	1,641
Oregon	1,479,025	-	1,479,025	571,361	895,599	1,754	10,311
Washington	3,632,019	18,277	3,613,742	495,813	2,964,995	116,591	36,343
Alaska	909,183	72,113	837,070	767,946	-	-	69,124
Hawaii	113,673	10,367	103,306	76,344	-	-	26,962

- represents zero

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 13.

Table 34
State Intergovernmental Expenditure, by Government, Percentage Distribution, FY 1990

Region and State	Total	Federal ¹	Government Receiving Payment				Combined and Unallocable
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts	
United States	\$175,027,632	1.9%	98.1%	41.7%	51.3%	0.9%	4.2%
New England	8,144,215	1.9	98.1	67.5	7.2	6.0	17.4
Connecticut	1,857,595	-	100.0	90.7	1.4	<	8.0
Maine	663,588	1.1	98.9	2.2	-	-	96.7
Massachusetts	4,649,241	2.8	97.2	69.1	6.4	10.4	11.3
New Hampshire	220,209	-	100.0	46.8	9.4	0.3	43.4
Rhode Island	488,214	2.4	97.6	89.1	7.1	-	1.5
Vermont	265,368	3.4	96.6	17.6	78.7	0.4	-
Mideast²	35,017,322	1.5	98.5	58.5	35.8	0.8	3.3
Delaware	358,518	0.2	99.8	15.0	84.8	-	-
Maryland	2,288,000	<	*	99.0	-	-	1.0
New Jersey	6,005,632	1.1	98.9	35.3	47.1	<	16.5
New York	19,443,872	2.0	98.0	70.8	27.0	0.1	0.1
Pennsylvania	6,921,300	1.1	98.9	32.9	60.2	4.0	1.8
Great Lakes	27,257,158	0.7	99.3	32.3	56.1	1.3	9.5
Illinois	5,856,022	<	*	25.4	63.8	5.9	4.8
Indiana	3,385,370	0.7	99.3	20.7	61.7	0.1	16.7
Michigan	6,313,931	1.1	98.9	44.7	51.4	<	2.8
Ohio	7,386,283	-	100.0	27.4	57.8	0.1	14.7
Wisconsin	4,315,552	2.3	97.7	41.1	45.3	<	11.3
Plains	11,480,056	0.2	99.8	28.3	65.3	0.2	6.0
Iowa	1,946,027	0.9	99.1	25.5	68.3	-	5.4
Kansas	1,311,740	-	100.0	17.5	79.7	0.3	2.5
Minnesota	4,277,456	-	100.0	46.9	50.2	<	2.9
Missouri	2,561,392	-	100.0	8.4	85.4	0.2	6.0
Nebraska	771,891	0.5	99.5	17.8	46.0	1.5	34.2
North Dakota	369,588	-	100.0	32.9	66.7	0.3	0.1
South Dakota	241,962	<	*	20.0	76.1	0.7	3.2
Southeast	33,611,401	<	*	44.5	53.8	0.2	1.4
Alabama	2,015,484	-	100.0	21.8	78.0	-	0.1
Arkansas	1,176,535	<	*	18.1	77.8	0.1	4.0
Florida	7,204,813	-	100.0	21.6	74.4	0.6	3.5
Georgia	3,667,040	-	100.0	12.9	86.3	0.4	0.5
Kentucky	1,913,433	-	100.0	16.5	81.6	-	1.9
Louisiana	2,330,717	<	*	16.1	82.5	<	1.3

Table 34 (cont.)
 State Intergovernmental Expenditure, by Government, Percentage Distribution, FY 1990

Region and State	Total	Government Receiving Payment					Combined and Unallocable
		Federal ¹	Total	Local Government			
				Counties, Municipalities, and Townships	School Districts	Special Districts	
Southeast (cont.)							
Mississippi	\$1,691,111	-	100.0%	28.5%	70.5%	-	1.0%
North Carolina	5,084,636	-	100.0	99.8	-	-	0.2
South Carolina	1,885,288	-	100.0	21.1	78.7	0.1	0.2
Tennessee	2,210,631	-	100.0	98.3	0.8	0.4	0.5
Virginia	3,471,957	-	100.0	98.8	-	0.4	0.9
West Virginia	959,756	-	100.0	4.4	93.8	-	1.8
Southwest							
Arizona	2,432,564	<	*	16.1	80.0	0.1	3.8
New Mexico	1,463,158	-	100.0	40.4	58.6	-	1.0
Oklahoma	1,636,573	<	*	30.0	69.6	-	0.4
Texas	7,342,620	-	100.0	16.4	77.7	0.2	5.6
Rocky Mountain							
Colorado	4,385,611	0.1	99.9	24.5	72.9	0.6	1.8
Idaho	1,816,163	0.1	99.9	31.9	66.4	1.4	0.2
Montana	584,926	0.2	99.8	15.6	74.4	0.5	9.3
Utah	419,878	0.2	99.8	17.7	81.6	-	0.5
Wyoming	980,782	0.2	99.8	12.5	86.7	-	0.6
Far West³							
California	583,862	<	*	35.5	62.1	-	2.4
Nevada	41,234,098	5.4	94.6	38.9	54.2	0.6	1.0
Oregon	35,173,773	6.3	93.7	41.4	51.0	0.3	1.0
Washington	949,281	0.3	99.7	41.8	57.4	0.2	0.2
Alaska	1,479,025	-	100.0	38.6	60.6	0.1	0.7
Hawaii	3,632,019	0.5	99.5	13.7	81.6	3.2	1.0
Alaska	909,183	7.9	92.1	84.5	-	-	7.6
Hawaii	113,673	9.1	90.9	67.2	-	-	23.7

- represents zero

< rounds to zero

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 13.

Table 35
State Intergovernmental Expenditure, by Government, Per Capita, FY 1990

Region and State	Total	Government Receiving Payment						Exhibit: 4/1/90 Population (thousands)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
United States²	\$704	\$13	\$691	\$294	\$361	\$6	\$30	248,102
New England	617	12	605	416	44	37	107	13,206
Connecticut	565	-	565	512	8	†	45	3,287
Maine	540	6	535	12	-	-	523	1,228
Massachusetts	773	22	751	534	49	80	88	6,016
New Hampshire	199	-	199	93	19	†	86	1,109
Rhode Island	487	12	475	434	34	-	7	1,003
Vermont	471	16	456	83	371	2	-	563
Mideast	802	12	790	469	288	7	26	43,656
Delaware	538	1	537	81	456	-	-	666
Maryland	479	†	479	474	-	-	5	4,781
New Jersey	777	8	768	275	366	†	128	7,730
New York	1,081	22	1,059	765	292	†	†	17,990
Pennsylvania	583	7	576	192	351	23	10	11,882
Great Lakes	649	5	644	210	364	9	62	42,009
Illinois	512	†	512	130	327	30	25	11,431
Indiana	611	4	606	127	377	†	102	5,544
Michigan	679	8	672	303	349	†	19	9,295
Ohio	681	-	681	187	394	1	100	10,847
Wisconsin	882	20	862	363	400	†	99	4,892
Plains	650	1	649	184	424	1	39	17,660
Iowa	701	6	695	178	479	-	38	2,777
Kansas	529	-	529	93	422	2	13	2,478
Minnesota	978	-	978	458	491	†	29	4,375
Missouri	501	-	501	42	427	1	30	5,117
Nebraska	489	2	487	87	225	7	167	1,578
North Dakota	578	-	578	190	386	2	†	639
South Dakota	348	†	348	70	264	2	11	696
Southeast	567	†	567	253	305	1	8	59,259
Alabama	499	-	499	109	389	-	†	4,041
Arkansas	500	†	500	90	389	†	20	2,351
Florida	557	-	557	120	414	3	19	12,938
Georgia	566	-	566	73	488	2	3	6,478
Kentucky	519	-	519	86	424	-	10	3,685
Louisiana	552	†	552	89	456	†	7	4,220

Table 35 (cont.)
State Intergovernmental Expenditure, by Government, Per Capita, FY 1990

Region and State	Total	Government Receiving Payment					Combined and Unallocable	Exhibit: 4/1/90 Population (thousands)
		Federal ¹	Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
Southeast (cont.)								
Mississippi	\$657	-	\$657	\$187	\$464	-	\$6	2,573
North Carolina	767	-	767	765	-	-	2	6,629
South Carolina	541	-	541	114	425	†	†	3,487
Tennessee	453	-	453	446	3	2	2	4,877
Virginia	561	-	561	554	-	2	5	6,187
West Virginia	535	-	535	24	502	-	9	1,793
Southwest								
Arizona	664	-	664	268	389	-	7	3,665
New Mexico	966	-	966	290	672	-	4	1,515
Oklahoma	520	†	520	85	404	1	29	3,146
Texas	432	-	432	22	388	†	22	16,987
Rocky Mountain								
Colorado	551	1	602	148	439	4	11	7,277
Idaho	581	1	551	176	366	8	1	3,294
Montana	526	1	580	91	432	3	54	1,007
Utah	569	1	525	93	429	-	3	799
Wyoming	1,286	†	568	71	494	-	3	1,723
			1,286	456	799	-	31	454
Far West³								
California	1,066	58	1,008	414	578	6	10	38,671
Nevada	1,182	75	1,107	489	602	4	12	29,760
Oregon	790	3	787	330	454	2	1	1,202
Washington	520	-	520	201	315	†	4	2,842
	746	4	742	102	609	24	7	4,867
Alaska	1,653	131	1,522	1,396	-	-	126	550
Hawaii	103	9	93	69	-	-	24	1,108

- represents zero

† less than \$1 per capita

¹ States transfer to the federal government funds for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 13.

Table 36
State Intergovernmental Expenditure as a Percentage of Personal Income, by Government, FY 1990

Region and State	Total	Government Receiving Payment						Exhibit: Personal Income CY1989 (millions)
		Federal ¹	Total	Local Government			Combined and Unallocable	
				Counties, Municipalities, and Townships	School Districts	Special Districts		
United States	4.0%	0.1%	3.9%	1.7%	2.1%	<	0.2%	\$4,378,166
New England	2.9	0.1	2.8	2.0	0.2	0.2	0.5	281,702
Connecticut	2.3	-	2.3	2.1	<	<	0.2	80,188
Maine	3.3	<	3.3	0.1	-	-	3.2	20,075
Massachusetts	3.5	0.1	3.4	2.4	0.2	0.4	0.4	131,457
New Hampshire	1.0	-	1.0	0.5	0.1	<	0.4	22,459
Rhode Island	2.7	0.1	2.6	2.4	0.2	-	<	18,101
Vermont	2.8	0.1	2.7	0.5	2.2	<	-	9,422
Mideast²	3.9	0.1	3.9	2.3	1.4	<	0.1	892,059
Delaware	2.8	<	2.8	0.4	2.4	-	-	12,693
Maryland	2.3	<	2.3	2.3	-	-	<	98,591
New Jersey	3.3	<	3.3	1.2	1.5	<	0.5	182,551
New York	5.2	0.1	5.1	3.7	1.4	<	<	375,504
Pennsylvania	3.3	<	3.3	1.1	2.0	0.1	0.1	208,938
Great Lakes	3.7	<	3.7	1.2	2.1	<	0.4	734,479
Illinois	2.7	<	2.7	0.7	1.7	0.2	0.1	220,607
Indiana	3.8	<	3.8	0.8	2.3	<	0.6	89,062
Michigan	3.9	<	3.8	1.7	2.0	<	0.1	163,322
Ohio	4.1	-	4.1	1.1	2.4	<	0.6	180,266
Wisconsin	5.3	0.1	5.2	2.2	2.4	<	0.6	81,221
Plains	3.9	<	3.9	1.1	2.5	<	0.2	294,622
Iowa	4.3	<	4.3	1.1	2.9	-	0.2	45,179
Kansas	3.1	-	3.1	0.5	2.5	<	0.1	41,943
Minnesota	5.5	-	5.5	2.6	2.8	<	0.2	77,443
Missouri	3.0	-	3.0	0.3	2.6	<	0.2	85,036
Nebraska	3.0	<	3.0	0.5	1.4	<	1.0	25,799
North Dakota	4.1	-	4.1	1.3	2.7	<	<	9,124
South Dakota	2.4	<	2.4	0.5	1.8	<	0.1	10,097
Southeast	3.7	<	3.7	1.6	2.0	<	0.1	917,894
Alabama	3.6	-	3.6	0.8	2.8	-	<	56,657
Arkansas	3.8	<	3.8	0.7	2.9	<	0.1	31,196
Florida	3.2	-	3.2	0.7	2.4	<	0.1	225,599
Georgia	3.5	-	3.5	0.5	3.0	<	<	104,007
Kentucky	3.7	-	3.7	0.6	3.0	-	0.1	51,561
Louisiana	4.1	<	4.1	0.7	3.4	<	0.1	56,727

Table 36 (cont.)
 State Intergovernmental Expenditure as a Percentage of Personal Income, by Government, FY 1990

Region and State	Total	Government Receiving Payment						Exhibit: Personal Income CY1989 (millions)
		Federal ¹	Local Government				Combined and Unallocable	
			Total	Counties, Municipalities, and Townships	School Districts	Special Districts		
Southeast (cont.)								
Mississippi	5.4%	-	5.4%	1.6%	3.8%	-	0.1%	\$31,091
North Carolina	5.0	-	5.0	5.0	-	-	<	101,254
South Carolina	3.9	-	3.9	0.8	3.1	<	<	48,286
Tennessee	3.0	-	3.0	3.0	<	<	<	72,859
Virginia	3.0	-	3.0	3.0	-	<	<	115,621
West Virginia	4.2	-	4.2	0.2	3.9	-	0.1	23,035
Southwest								
Arizona	4.4	<	3.3	0.5	2.7	<	0.1	385,139
New Mexico	7.2	-	4.4	1.8	2.6	-	<	55,657
Oklahoma	3.6	<	7.2	2.2	5.0	-	<	20,231
Texas	3.6	<	3.6	0.6	2.8	<	0.2	45,684
	2.8	-	2.8	0.1	2.5	<	0.1	263,566
Rocky Mountain								
Colorado	3.9	<	3.9	0.9	2.8	<	0.1	113,277
Idaho	3.1	<	3.1	1.0	2.1	<	<	58,358
Montana	4.1	<	4.1	0.6	3.1	<	0.4	14,196
Utah	3.6	<	3.6	0.6	3.0	-	<	11,611
Wyoming	4.4	<	4.4	0.6	3.8	-	<	22,272
	8.5	<	8.5	3.0	5.3	-	0.2	6,840
Far West³								
California	5.7	0.3	5.4	2.2	3.1	<	0.1	727,307
Nevada	6.1	0.4	5.7	2.5	3.1	<	0.1	576,597
Oregon	4.5	<	4.5	1.9	2.6	<	<	20,905
Washington	3.3	-	3.3	1.3	2.0	<	<	45,370
	4.3	<	4.3	0.6	3.5	0.1	<	84,436
Alaska	8.1	0.6	7.4	6.8	-	-	0.6	11,263
Hawaii	0.6	0.1	0.5	0.4	-	-	0.1	20,424

- represents zero

< rounds to zero

¹ States transfer funds to the federal government for supplementary security insurance payments and a small amount of funds classified as miscellaneous general government expenditure.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 13.

Table 37
State Intergovernmental Expenditure, by Function, FY 1990
(thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$175,027,632	\$109,438,131	\$21,635,018	\$16,565,106	\$7,784,316	\$7,037,393	\$2,346,066	\$794,339	\$1,368,631	\$1,132,490	\$6,926,142
New England	8,144,215	4,633,976	408,119	1,472,006	158,056	30,527	483,176	165,352	100,716	405,291	286,996
Connecticut	1,857,595	1,339,851	77,845	229,536	30,612	23,981	-	11,505	-	61,328	82,937
Maine	663,588	540,658	17,569	63,872	19,570	4,994	-	8,406	235	-	8,284
Massachusetts	4,649,241	2,034,664	233,620	1,096,999	70,221	1,348	483,176	120,423	100,351	338,016	170,423
New Hampshire	220,209	114,222	39,451	31,517	16,459	204	-	8,453	130	5,947	3,826
Rhode Island	488,214	395,858	30,730	38,859	-	-	-	7,173	-	-	15,594
Vermont	265,368	208,723	8,904	11,223	21,194	-	-	9,392	-	-	5,932
Mideast²	35,017,322	19,222,621	7,770,425	2,242,323	737,955	1,367,699	1,088,712	181,809	304,586	310,487	1,790,705
Delaware	358,518	304,132	731	-	3,000	95	12,041	-	1	-	38,518
Maryland	2,288,000	1,378,629	38	194,888	242,407	221,691	66,824	23,749	4,726	7,341	147,707
New Jersey	6,005,632	3,728,126	785,528	850,347	3,496	89,337	-	13,460	47,139	22,353	465,846
New York	19,443,872	9,643,056	6,062,923	1,096,559	219,647	571,995	674,392	121,507	236,911	100,449	716,433
Pennsylvania	6,921,300	4,168,678	921,205	100,529	269,405	484,581	335,455	23,093	15,809	180,344	422,201
Great Lakes	27,257,158	15,398,961	1,900,874	4,453,896	2,299,498	1,348,456	419,014	254,928	128,918	88,096	964,517
Illinois	5,856,022	3,734,316	159,392	728,314	430,331	49,401	222,250	128,071	32,599	25,325	346,023
Indiana	3,385,370	2,089,874	262,469	577,613	328,487	31,658	-	17,981	11,352	-	65,936
Michigan	6,313,931	3,247,554	294,716	1,045,588	640,923	685,827	103,544	2,351	8,873	21,437	263,118
Ohio	7,386,283	4,372,187	898,170	974,716	586,268	308,459	46,570	11,102	34,230	41,334	113,247
Wisconsin	4,315,552	1,955,030	286,127	1,127,665	313,489	273,111	46,650	95,423	41,864	-	176,193
Plains	11,480,056	7,499,354	648,599	1,359,293	986,370	260,893	36,632	55,025	63,136	92,603	478,151
Iowa	1,946,027	1,329,572	34,745	155,557	258,031	37,726	-	307	32,867	19,654	77,568
Kansas	1,311,740	1,044,817	-	84,813	98,334	38,338	-	-	8,230	14,190	23,018
Minnesota	4,277,456	2,147,136	596,138	839,651	301,690	106,339	31,193	32,080	21,238	29,016	172,975
Missouri	2,561,392	2,186,938	9,224	7,379	159,822	8,170	3,382	22,638	798	24,107	138,934
Nebraska	771,891	360,162	3,648	197,686	107,218	63,545	2,057	-	3	-	37,572
North Dakota	369,588	246,666	4,141	49,971	47,861	6,530	-	-	-	-	14,419
South Dakota	241,962	184,063	703	24,236	13,414	245	-	-	-	5,636	13,665
Southeast	33,611,401	25,431,414	1,060,356	2,767,989	1,217,408	778,142	145,472	37,769	364,318	146,265	1,662,268
Alabama	2,015,484	1,572,988	4,548	100,364	149,158	11,597	-	-	4,101	-	172,728
Arkansas	1,176,535	915,351	318	44,902	99,617	39,140	-	-	1,161	-	76,046
Florida	7,204,813	5,362,657	276	1,267,372	190,380	82,147	44,209	10,813	-	27,256	219,703
Georgia	3,667,040	3,164,161	-	16,117	61,073	262,865	8,848	-	29,676	6,546	117,754
Kentucky	1,913,433	1,563,429	6,185	-	94,359	77,329	-	-	35,034	12,653	124,444
Louisiana	2,330,717	1,927,608	29,679	159,636	25,757	732	-	-	33,750	14,857	138,698

Table 37 (cont.)
State Intergovernmental Expenditure, by Function, FY 1989
 (thousands)

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	\$1,691,111	\$1,196,185	\$3,694	\$309,014	\$85,568	\$23,299	-	-	\$3,793	-	\$69,558
North Carolina	5,084,636	3,821,496	288,764	382,853	99,502	242,478	-	13,413	10,231	36,306	189,593
South Carolina	1,885,288	1,483,240	9,633	220,353	15,389	16,926	-	-	-	-	139,747
Tennessee	2,210,631	1,172,901	370,466	227,394	246,907	2,271	12,818	13,543	69,800	23,403	71,128
Virginia	3,471,957	2,350,779	346,793	23,109	149,698	10,754	79,597	-	176,772	25,244	309,211
West Virginia	959,756	900,619	-	16,875	-	8,604	-	-	-	-	33,658
Southwest											
Arizona	12,874,915	10,304,815	2,686	978,406	573,511	436,909	2,371	10,898	111,723	29,892	423,704
Arizona	2,432,564	1,425,337	-	552,492	342,939	21,396	-	-	26,141	-	64,259
New Mexico	1,463,158	1,017,896	-	362,400	37,340	1,761	-	10,898	-	414	32,449
Oklahoma	1,636,573	1,271,114	2,089	17,672	180,392	113,496	-	-	-	29,478	22,332
Texas	7,342,620	6,590,468	597	45,842	12,840	300,256	2,371	-	85,582	-	304,664
Rocky Mountain											
Colorado	4,385,611	3,199,170	304,165	200,584	338,789	91,239	834	8,559	4,322	9,679	228,270
Colorado	1,816,163	1,205,646	288,204	26,419	188,458	20,814	-	-	2,236	8,106	76,280
Idaho	584,926	435,205	-	59,681	62,675	4,576	110	8,559	2,086	-	12,034
Montana	419,878	343,770	9,059	6,505	14,226	5,666	724	-	-	-	39,928
Utah	980,782	850,367	2,804	-	46,339	38,440	-	-	-	-	42,832
Wyoming	583,862	364,182	4,098	107,979	27,091	21,743	-	-	-	1,573	57,196
Far West³											
California	41,234,098	23,209,311	9,457,314	2,933,399	1,439,665	2,658,174	169,855	48,314	287,808	50,177	980,081
California	35,173,773	18,784,697	9,422,538	2,387,023	908,113	2,493,729	56,588	48,314	264,854	38,956	768,961
Nevada	949,281	545,250	7,653	350,325	34,669	2,068	-	-	1,110	-	8,206
Oregon	1,479,025	895,599	-	110,952	277,919	115,179	4,664	-	20,087	-	54,625
Washington	3,632,019	2,983,765	27,123	85,099	218,964	47,198	108,603	-	1,757	11,221	148,289
Alaska	909,183	538,509	72,113	83,738	33,064	53,145	-	31,685	3,091	-	93,838
Hawaii	113,673	-	10,367	73,472	-	12,209	-	-	13	-	17,612

- represents zero

¹ Includes transfers to the federal government.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 14.

Table 38
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
United States	\$175,027,632	62.5%	12.4%	9.5%	4.4%	4.0%	1.3%	0.5%	0.8%	0.6%	4.0%
New England	8,144,215	56.9	5.0	18.1	1.9	0.4	5.9	2.0	1.2	5.0	3.5
Connecticut	1,857,595	72.1	4.2	12.4	1.6	1.3	-	0.6	-	3.3	4.5
Maine	663,588	81.5	2.6	9.6	2.9	0.8	-	1.3	<	-	1.2
Massachusetts	4,649,241	43.8	5.0	23.6	1.5	<	10.4	2.6	2.2	7.3	3.7
New Hampshire	220,209	51.9	17.9	14.3	7.5	0.1	-	3.8	0.1	2.7	1.7
Rhode Island	488,214	81.1	6.3	8.0	-	-	-	1.5	-	-	3.2
Vermont	265,368	78.7	3.4	4.2	8.0	-	-	3.5	-	-	2.2
Mideast²	35,017,322	54.9	22.2	6.4	2.1	3.9	3.1	0.5	0.9	0.9	5.1
Delaware	358,518	84.8	0.2	-	0.8	<	3.4	-	<	-	10.7
Maryland	2,288,000	60.3	<	8.5	10.6	9.7	2.9	1.0	0.2	0.3	6.5
New Jersey	6,005,632	62.1	13.1	14.2	0.1	1.5	-	0.2	0.8	0.4	7.8
New York	19,443,872	49.6	31.2	5.6	1.1	2.9	3.5	0.6	1.2	0.5	3.7
Pennsylvania	6,921,300	60.2	13.3	1.5	3.9	7.0	4.8	0.3	0.2	2.6	6.1
Great Lakes	27,257,158	56.5	7.0	16.3	8.4	4.9	1.5	0.9	0.5	0.3	3.5
Illinois	5,856,022	63.8	2.7	12.4	7.3	0.8	3.8	2.2	0.6	0.4	5.9
Indiana	3,385,370	61.7	7.8	17.1	9.7	0.9	-	0.5	0.3	-	1.9
Michigan	6,313,931	51.4	4.7	16.6	10.2	10.9	1.6	<	0.1	0.3	4.2
Ohio	7,386,283	59.2	12.2	13.2	7.9	4.2	0.6	0.2	0.5	0.6	1.5
Wisconsin	4,315,552	45.3	6.6	26.1	7.3	6.3	1.1	2.2	1.0	-	4.1
Plains	11,480,056	65.3	5.6	11.8	8.6	2.3	0.3	0.5	0.5	0.8	4.2
Iowa	1,946,027	68.3	1.8	8.0	13.3	1.9	-	<	1.7	1.0	4.0
Kansas	1,311,740	79.7	-	6.5	7.5	2.9	-	-	0.6	1.1	1.8
Minnesota	4,277,456	50.2	13.9	19.6	7.1	2.5	0.7	0.7	0.5	0.7	4.0
Missouri	2,561,392	85.4	0.4	0.3	6.2	0.3	0.1	0.9	<	0.9	5.4
Nebraska	771,891	46.7	0.5	25.6	13.9	8.2	0.3	-	<	-	4.9
North Dakota	369,588	66.7	1.1	13.5	12.9	1.8	-	-	-	-	3.9
South Dakota	241,962	76.1	0.3	10.0	5.5	0.1	-	-	-	2.3	5.6
Southeast	33,611,401	75.7	3.2	8.2	3.6	2.3	0.4	0.1	1.1	0.4	4.9
Alabama	2,015,484	78.0	0.2	5.0	7.4	0.6	-	-	0.2	-	8.6
Arkansas	1,176,535	77.8	<	3.8	8.5	3.3	-	-	0.1	-	6.5
Florida	7,204,813	74.4	<	17.6	2.6	1.1	0.6	0.2	-	0.4	3.0
Georgia	3,667,040	86.3	-	0.4	1.7	7.2	0.2	-	0.8	0.2	3.2
Kentucky	1,913,433	81.7	0.3	-	4.9	4.0	-	-	1.8	0.7	6.5
Louisiana	2,330,717	82.7	1.3	6.8	1.1	<	-	-	1.4	0.6	6.0

Table 38 (cont.)
State Intergovernmental Expenditure, by Function, Percentage Distribution, FY 1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other
Southeast (cont.)											
Mississippi	\$1,691,111	70.7%	0.2%	18.3%	5.1%	1.4%	-	-	0.2%	-	4.1%
North Carolina	5,084,636	75.2	5.7	7.5	2.0	4.8	-	0.3	0.2	0.7	3.7
South Carolina	1,885,288	78.7	0.5	11.7	0.8	0.9	-	-	-	-	7.4
Tennessee	2,210,631	53.1	16.8	10.3	11.2	0.1	0.6	0.6	3.2	1.1	3.2
Virginia	3,471,957	67.7	10.0	0.7	4.3	0.3	2.3	-	5.1	0.7	8.9
West Virginia	959,756	93.8	-	1.8	-	0.9	-	-	-	-	3.5
Southwest											
Arizona	2,432,564	58.6	-	22.7	14.1	0.9	-	-	1.1	-	2.6
New Mexico	1,463,158	69.6	-	24.8	2.6	0.1	-	0.7	-	<	2.2
Oklahoma	1,636,573	77.7	0.1	1.1	11.0	6.9	-	-	-	1.8	1.4
Texas	7,342,620	89.8	<	0.6	0.2	4.1	<	-	1.2	-	4.1
Rocky Mountain											
Colorado	1,816,163	66.4	15.9	1.5	10.4	1.1	-	-	0.1	0.4	4.2
Idaho	584,926	74.4	-	10.2	10.7	0.8	<	1.5	0.4	-	2.1
Montana	419,878	81.9	2.2	1.5	3.4	1.3	0.2	-	-	-	9.5
Utah	980,782	86.7	0.3	-	4.7	3.9	-	-	-	-	4.4
Wyoming	583,862	62.4	0.7	18.5	4.6	3.7	-	-	-	0.3	9.8
Far West³											
California	35,173,773	53.4	26.8	6.8	2.6	7.1	0.2	0.1	0.8	0.1	2.2
Nevada	949,281	57.4	0.8	36.9	3.7	0.2	-	-	0.1	-	0.9
Oregon	1,479,025	60.6	-	7.5	18.8	7.8	0.3	-	1.4	-	3.7
Washington	3,632,019	82.2	0.7	2.3	6.0	1.3	3.0	-	<	0.3	4.1
Alaska	909,183	59.2	7.9	9.2	3.6	5.8	-	3.5	0.3	-	10.3
Hawaii	113,673	-	9.1	64.6	-	10.7	-	-	<	-	15.5

- represents zero

< rounds to zero

¹ Includes transfers to the federal government.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 14.

Table 39
State Intergovernmental Expenditure, by Function, Per Capita, FY 1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 4/1/90 Population (thousands)
United States	\$704	\$440	\$87	\$67	\$31	\$28	\$9	\$3	\$6	\$5	\$28	248,710
New England	617	351	31	111	12	2	37	13	8	31	22	13,206
Connecticut	565	408	24	70	9	7	-	4	-	19	25	3,287
Maine	540	440	14	52	16	4	-	7	†	-	7	1,228
Massachusetts	773	338	39	182	12	†	80	20	17	56	28	6,016
New Hampshire	199	103	36	28	15	†	-	8	†	5	3	1,109
Rhode Island	487	395	31	39	-	-	-	7	-	-	16	1,003
Vermont	471	371	16	20	38	-	-	17	-	-	11	563
Mideast²	802	440	178	51	17	31	25	4	7	7	41	43,656
Delaware	538	457	1	-	5	†	18	-	†	-	58	666
Maryland	479	288	†	41	51	46	14	5	†	2	31	4,781
New Jersey	777	482	102	110	†	12	-	2	6	3	60	7,730
New York	1,081	536	337	61	12	32	37	7	13	6	40	17,990
Pennsylvania	583	351	78	8	23	41	28	2	1	15	36	11,882
Great Lakes	649	367	45	106	55	32	10	6	3	2	23	42,009
Illinois	512	327	14	64	38	4	19	11	3	2	30	11,431
Indiana	611	377	47	104	59	6	-	3	2	-	12	5,544
Michigan	679	349	32	112	69	74	11	†	†	2	28	9,295
Ohio	681	403	83	90	54	28	4	1	3	4	10	10,847
Wisconsin	882	400	58	231	64	56	10	20	9	-	36	4,892
Plains	650	425	37	77	56	15	2	3	4	5	27	17,660
Iowa	701	479	13	56	93	14	-	†	12	7	28	2,777
Kansas	529	422	-	34	40	15	-	-	3	6	9	2,478
Minnesota	978	491	136	192	69	24	7	7	5	7	40	4,375
Missouri	501	427	2	1	31	2	†	4	†	5	27	5,117
Nebraska	489	228	2	125	68	40	1	-	†	-	24	1,578
North Dakota	578	386	6	78	75	10	-	-	-	-	23	639
South Dakota	348	264	1	35	19	†	-	-	-	8	20	696
Southeast	567	429	18	47	21	13	2	†	6	2	28	59,259
Alabama	499	389	1	25	37	3	-	-	1	-	43	4,041
Arkansas	500	389	†	19	42	17	-	-	†	-	32	2,351
Florida	557	414	†	98	15	6	3	†	-	2	17	12,938
Georgia	566	488	-	2	9	41	1	-	5	1	18	6,478
Kentucky	519	424	2	-	26	21	-	-	10	3	34	3,685
Louisiana	552	457	7	38	6	†	-	-	8	4	33	4,220

Table 39 (cont.)
State Intergovernmental Expenditure, by Function, Per Capita, FY 1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: 4/1/90 Population (thousands)
Southeast (cont.)												
Mississippi	\$657	\$465	\$1	\$120	\$33	\$9	-	-	\$1	-	\$27	2,573
North Carolina	767	576	44	58	15	37	-	2	2	5	29	6,629
South Carolina	541	425	3	63	4	5	-	-	-	-	40	3,487
Tennessee	453	240	76	47	51	†	3	3	14	5	15	4,877
Virginia	561	380	56	4	24	2	13	-	29	4	50	6,187
West Virginia	535	502	-	9	-	5	-	-	-	-	19	1,793
Southwest												
Arizona	664	389	-	151	94	6	-	-	7	-	18	3,665
New Mexico	966	672	-	239	25	1	-	7	-	†	21	1,515
Oklahoma	520	404	†	6	57	36	-	-	-	9	7	3,146
Texas	432	388	†	3	†	18	†	-	5	-	18	16,987
Rocky Mountain												
Colorado	551	366	87	8	57	6	-	-	†	2	23	3,294
Idaho	581	432	-	59	62	5	†	8	2	-	12	1,007
Montana	526	430	11	8	18	7	†	-	-	-	50	799
Utah	569	494	2	-	27	22	-	-	-	-	25	1,723
Wyoming	1,286	802	9	238	60	48	-	-	-	3	126	454
Far West³												
California	1,182	631	317	80	31	84	2	2	9	1	26	29,760
Nevada	790	454	6	291	29	2	-	-	†	-	7	1,202
Oregon	520	315	-	39	98	41	2	-	7	-	19	2,842
Washington	746	613	6	17	45	10	22	-	†	2	30	4,867
Alaska	1,653	979	131	152	60	97	-	58	6	-	171	550
Hawaii	103	-	9	66	-	11	-	-	†	-	16	1,108

- represents zero

† less than \$1 per capita

¹ Includes transfers to the federal government.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1990*, Table 14.

Table 40
State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1989 (millions)
United States	4.0%	2.5%	0.5%	0.4%	0.2%	0.2%	0.1%	<	<	<	0.2%	\$4,376,369
New England	2.9	1.6	0.1	0.5	0.1	<	0.2	0.1	<	0.1	0.1	281,702
Connecticut	2.3	1.7	0.1	0.3	<	<	-	<	-	0.1	0.1	80,188
Maine	3.3	2.7	0.1	0.3	0.1	<	-	<	<	-	<	20,075
Massachusetts	3.5	1.5	0.2	0.8	0.1	<	0.4	0.1	0.1	0.3	0.1	131,457
New Hampshire	1.0	0.5	0.2	0.1	0.1	<	-	<	<	<	<	22,459
Rhode Island	2.7	2.2	0.2	0.2	-	-	-	<	-	-	0.1	18,101
Vermont	2.8	2.2	0.1	0.1	0.2	-	-	0.1	-	-	0.1	9,422
Mideast²	3.9	2.2	0.9	0.3	0.1	0.2	0.1	<	<	<	0.2	892,059
Delaware	2.8	2.4	<	-	<	<	0.1	-	<	-	0.3	12,693
Maryland	2.3	1.4	<	0.2	0.2	0.2	0.1	<	<	<	0.1	98,591
New Jersey	3.3	2.0	0.4	0.5	<	<	-	<	<	<	0.3	182,551
New York	5.2	2.6	1.6	0.3	0.1	0.2	0.2	<	0.1	<	0.2	375,504
Pennsylvania	3.3	2.0	0.4	<	0.1	0.2	0.2	<	<	0.1	0.2	208,938
Great Lakes	3.7	2.1	0.3	0.6	0.3	0.2	0.1	<	<	<	0.1	734,479
Illinois	2.7	1.7	0.1	0.3	0.2	<	0.1	0.1	<	<	0.2	220,607
Indiana	3.8	2.3	0.3	0.6	0.4	<	-	<	<	-	0.1	89,062
Michigan	3.9	2.0	0.2	0.6	0.4	0.4	0.1	<	<	<	0.2	163,322
Ohio	4.1	2.4	0.5	0.5	0.3	0.2	<	<	<	<	0.1	180,266
Wisconsin	5.3	2.4	0.4	1.4	0.4	0.3	0.1	0.1	0.1	-	0.2	81,221
Plains	3.9	2.5	0.2	0.5	0.3	0.1	<	<	<	<	0.2	294,622
Iowa	4.3	2.9	0.1	0.3	0.6	0.1	-	<	0.1	<	0.2	45,179
Kansas	3.1	2.5	-	0.2	0.2	0.1	-	-	<	<	0.1	41,943
Minnesota	5.5	2.8	0.8	1.1	0.4	0.1	<	<	<	<	0.2	77,443
Missouri	3.0	2.6	<	<	0.2	<	<	<	<	<	0.2	85,036
Nebraska	3.0	1.4	<	0.8	0.4	0.2	<	-	<	-	0.1	25,799
North Dakota	4.1	2.7	<	0.5	0.5	0.1	-	-	-	-	0.2	9,124
South Dakota	2.4	1.8	<	0.2	0.1	<	-	-	-	0.1	0.1	10,097
Southeast	3.7	2.8	0.1	0.3	0.1	0.1	<	<	<	<	0.2	917,894
Alabama	3.6	2.8	<	0.2	0.3	<	-	-	<	-	0.3	56,657
Arkansas	3.8	2.9	<	0.1	0.3	0.1	-	-	<	-	0.2	31,196
Florida	3.2	2.4	<	0.6	0.1	<	<	<	-	<	0.1	225,599
Georgia	3.5	3.0	-	<	0.1	0.3	<	-	<	<	0.1	104,007
Kentucky	3.7	3.0	<	-	0.2	0.1	-	-	0.1	<	0.2	51,561
Louisiana	4.1	3.4	0.1	0.3	<	<	-	-	0.1	<	0.2	56,727

Table 40 (cont.)
 State Intergovernmental Expenditure, by Function, as a Percentage of Personal Income, FY1990

Region and State	Total ¹	Education	Public Welfare	General Local Government Support	Highways	Health	Transit Subsidies	Sewerage	Corrections	Housing and Community Development	Other	Exhibit: Personal Income CY1989 (millions)
Southeast (cont.)												
Mississippi	5.4%	3.8%	<	1.0%	0.3%	0.1%	-	-	<	-	0.2%	\$31,091
North Carolina	5.0	3.8	0.3	0.4	0.1	0.2	-	<	<	<	0.2	101,254
South Carolina	3.9	3.1	<	0.5	<	<	-	-	-	-	0.3	48,286
Tennessee	3.0	1.6	0.5	0.3	0.3	<	<	<	0.1	<	0.1	72,859
Virginia	3.0	2.0	0.3	<	0.1	<	0.1	-	0.2	<	0.3	115,621
West Virginia	4.2	3.9	-	0.1	-	<	-	-	-	-	0.1	23,035
Southwest												
Arizona	4.4	2.6	-	1.0	0.6	<	-	-	<	-	0.1	55,657
New Mexico	7.2	5.0	-	1.8	0.2	<	-	0.1	-	<	0.2	20,231
Oklahoma	3.6	2.8	<	<	0.4	0.2	-	-	-	0.1	<	45,684
Texas	2.8	2.5	<	<	<	0.1	<	-	<	-	0.1	263,566
Rocky Mountain												
Colorado	3.1	2.1	0.5	<	0.3	<	-	-	<	<	0.1	58,358
Idaho	4.1	3.1	-	0.4	0.4	<	<	0.1	<	-	0.1	14,196
Montana	3.6	3.0	0.1	0.1	0.1	<	<	-	-	-	0.3	11,611
Utah	4.4	3.8	<	-	0.2	0.2	-	-	-	-	0.2	22,272
Wyoming	8.5	5.3	0.1	1.6	0.4	0.3	-	-	-	<	0.8	6,840
Far West³												
California	6.1	3.3	1.6	0.4	0.2	0.4	<	<	<	<	0.1	576,597
Nevada	4.5	2.6	<	1.7	0.2	<	-	-	<	-	<	20,905
Oregon	3.3	2.0	-	0.2	0.6	0.3	<	-	<	-	0.1	45,370
Washington	4.3	3.5	<	0.1	0.3	0.1	0.1	-	<	<	0.2	84,436
Alaska	8.1	4.8	0.6	0.7	0.3	0.5	-	0.3	<	-	0.8	11,263
Hawaii	0.6	-	0.1	0.4	-	0.1	-	-	<	-	0.1	20,424

- represents zero

< rounds to zero

¹ Includes transfers to the federal government.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *State Government Finances in 1989*, Table 14.

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

All of the tables in this section are based on the government finance series from the Bureau of the Census and follow the concepts used in the bureau's data surveys and compilations.

Tables 41 through 46 show total federal, state, and local government revenues and expenditures in current dollars, dollars per capita, and as a percentage of personal income for selected years from 1927 to 1990. The population figures used in the per capita tables differ from those used elsewhere in this volume because they include military personnel overseas.

The revenues in Tables 41 through 43 are *total* revenues, which include those from utilities, liquor stores, and insurance trust funds, as well as general revenues. State and local *general* revenues are the focus of Tables 56 through 61 in this section. Tables 45 and 46 record *total* expenditures, which refer to general expenditures (for current operations and capital outlay), as well as expenditures for utilities, liquor stores, and insurance trust funds. Tables 41 through 46 separate intergovernmental revenues and expenditures from all other own-source revenues and direct expenditures. Tables 74-79 contain historical data on state and local general expenditures. Tables 80 and 81 focus on *direct* general expenditures only.

Tables 47 through 55 provide detail for specific functions broken down by all governments, the federal govern-

ment, and state and local governments. Of the time period shown, 1952 to 1990, the early years were selected to correspond to the years when the Census of Governments was taken.

Comparisons for specific types of government in Tables 41 through 55 may reveal that revenues do not equal expenditures exactly for a particular year. This may occur for a number of reasons, some of which include: debt financing, which can result in revenues and expenditures for a given purpose occurring in different years; biennial budget periods, which may cause revenues and expenditures to be balanced more closely in alternate years in some states; and any carryovers (or shortfalls) as a result of budget surpluses (or deficits), which will cause total revenue and expenditures for a particular year to diverge.

Tables 62 through 65 contain historical data on federal, state, and local tax revenues by type of tax and type of government. Tax revenues are own-source general revenues, excluding charges and miscellaneous general revenue as well as utility, liquor store, and insurance trust revenues.

Tables 68 through 73 contain data on state and local charges and miscellaneous general revenues, by source, for 1952 to 1990.

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

Table 41
Total Government Revenues, Selected Years 1927-1990
(millions)

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

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue. This figure should not be confused with own-source general revenue shown in Tables 59 and 61.

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

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

Table 42
Total Government Revenues, Per Capita, Selected Years 1927-1990

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Population ⁴ (thousands)
			Total	Intergovernmental		Own-Source ²	Total	Intergovernmental		Own-Source ²	
				Federal	Local			Federal	State ³		
1927	102	38	18	1	†	17	53	†	5	48	119,035
1934	89	31	27	7	†	19	50	1	10	39	126,374
1940	135	53	43	5	†	38	59	2	13	44	131,954
1946	439	331	61	6	†	55	68	†	15	53	140,054
1952	636	456	107	15	1	91	123	2	32	90	157,553
1957	751	506	143	20	2	121	169	2	43	124	171,984
1962	901	571	202	38	2	161	231	4	58	169	186,538
1967	1,271	812	307	69	3	235	325	9	93	224	198,712
1972	1,824	1,064	535	128	6	402	547	22	167	358	209,896
1973	2,039	1,197	613	148	6	458	609	37	189	383	211,909
1974	2,263	1,349	658	148	7	503	669	48	208	413	213,854
1975	2,404	1,405	727	167	8	552	740	50	236	453	215,973
1976	2,620	1,490	843	193	12	638	818	62	258	498	218,035
1977	2,986	1,741	928	208	12	707	892	75	274	543	220,239
1978	3,287	1,938	1,011	226	15	771	964	87	291	586	222,585
1979	3,685	2,226	1,098	242	11	844	1,043	92	330	621	225,055
1980	4,093	2,483	1,216	272	11	934	1,134	93	357	684	227,757
1981	4,673	2,871	1,351	295	13	1,043	1,251	97	387	766	230,138
1982	4,923	2,957	1,423	284	13	1,126	1,356	91	410	855	232,520
1983	5,032	2,895	1,523	294	16	1,214	1,440	90	419	931	234,799
1984	5,517	3,181	1,675	321	22	1,332	1,545	88	446	1,010	237,001
1985	5,929	3,372	1,834	353	23	1,459	1,682	91	486	1,105	239,283
1986	6,274	3,508	1,992	384	24	1,584	1,799	85	525	1,190	241,596
1987	6,888	3,908	2,120	392	28	1,701	1,925	80	561	1,284	243,773
1988	7,210	4,110	2,200	408	27	1,764	2,010	70	591	1,349	246,329
1989	7,708	4,392	2,358	435	30	1,893	2,139	71	634	1,434	248,762
1990	8,200	4,625	2,532	474	32	2,026	2,324	74	690	1,560	249,633

† less than \$1 per capita

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue.

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

⁴ Totals include military personnel overseas beginning with 1940.

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

Table 43
Total Government Revenues, as a Percentage of Personal Income, Selected Years 1927-1990

Year	All Governments Total ¹	Federal Total	State				Local				Exhibit: U.S. Personal Income ⁴ (billions)
			Total	Federal	Local	Own-Source ²	Total	Federal	State ³	Own-Source ²	
1927	14.5%	5.3%	2.6%	0.1%	0.1%	2.4%	7.5%	<	0.7%	6.8%	\$84.3
1934	21.0	7.2	6.4	1.7	0.1	4.6	11.8	0.2	2.5	9.2	53.7
1940	22.9	9.0	7.4	0.9	0.1	6.5	10.0	0.4	2.1	7.5	77.6
1946	34.6	26.1	4.8	0.5	<	4.3	5.4	<	1.2	4.2	177.6
1952	36.6	26.2	6.1	0.9	0.1	5.2	7.1	0.1	1.8	5.2	273.8
1957	36.2	24.4	6.9	1.0	0.1	5.8	8.1	0.1	2.1	6.0	356.3
1962	37.1	23.5	8.3	1.6	0.1	6.6	9.5	0.2	2.4	7.0	453.2
1967	39.2	25.0	9.5	2.1	0.1	7.3	10.0	0.3	2.9	6.9	644.5
1972	39.0	22.8	11.4	2.7	0.1	8.6	11.7	0.5	3.6	7.7	981.6
1973	39.2	23.0	11.8	2.8	0.1	8.8	11.7	0.7	3.6	7.4	1,101.7
1974	40.0	23.8	11.6	2.6	0.1	8.9	11.8	0.8	3.7	7.3	1,210.1
1975	39.5	23.1	12.0	2.8	0.1	9.1	12.2	0.8	3.9	7.4	1,313.4
1976	39.4	22.4	12.7	2.9	0.2	9.6	12.3	0.9	3.9	7.5	1,451.4
1977	40.9	23.9	12.7	2.9	0.2	9.7	12.2	1.0	3.7	7.4	1,607.5
1978	40.4	23.8	12.4	2.8	0.2	9.5	11.8	1.1	3.6	7.2	1,812.4
1979	40.8	24.6	12.1	2.7	0.1	9.3	11.5	1.0	3.6	6.9	2,034.0
1980	41.3	25.0	12.3	2.7	0.1	9.4	11.4	0.9	3.6	6.9	2,258.5
1981	42.7	26.2	12.3	2.7	0.1	9.5	11.4	0.9	3.5	7.0	2,520.9
1982	42.9	25.7	12.4	2.5	0.1	9.8	11.8	0.8	3.6	7.4	2,670.8
1983	41.6	23.9	12.6	2.4	0.1	10.0	11.9	0.7	3.5	7.7	2,838.6
1984	42.1	24.3	12.8	2.4	0.2	10.2	11.8	0.7	3.4	7.7	3,108.7
1985	42.7	24.3	13.2	2.5	0.2	10.5	12.1	0.7	3.5	8.0	3,325.0
1986	43.0	24.0	13.6	2.6	0.2	10.9	12.3	0.6	3.6	8.2	3,526.0
1987	44.4	25.2	13.7	2.5	0.2	11.0	12.4	0.5	3.6	8.3	3,778.0
1988	43.7	24.9	13.3	2.5	0.2	10.7	12.2	0.4	3.6	8.2	4,065.0
1989	43.7	24.9	13.4	2.5	0.2	10.7	12.1	0.4	3.6	8.1	4,384.3
1990	43.7	24.7	13.5	2.5	0.2	10.8	12.4	0.4	3.7	8.3	4,679.8

< rounds to zero

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

² Includes taxes, user charges, miscellaneous general revenue, utility revenue, liquor store revenue, and social insurance revenue. Own-source total revenue is calculated by subtracting intergovernmental revenue from total revenue.

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

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

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

Table 44
Total Government Expenditures, Selected Years 1927-1990
(millions)

Year	All Governments Total ¹	Federal			State			Local	
		Total	Direct ²	Intergovernmental	Total	Direct ³	Intergovernmental	Total	Direct
1927	\$11,220	\$3,533	\$3,410	\$123	\$2,047	\$1,451	\$596	\$6,359	\$6,359
1934	12,807	5,941	4,965	976	3,461	2,143	1,318	5,699	5,699
1940	20,417	10,061	9,177	884	5,209	3,555	1,654	7,685	7,685
1946	79,707	66,534	65,640	894	7,066	4,974	2,092	9,093	9,093
1952	99,847	71,568	68,984	2,585	15,834	10,790	5,044	20,229	20,073
1957	125,463	81,783	77,910	3,873	24,235	16,796	7,440	31,057	30,757
1962	176,240	113,428	105,693	7,735	36,402	25,495	10,906	45,279	45,053
1967	257,800	166,849	151,821	15,027	58,760	39,704	19,056	66,648	66,274
1972	399,098	242,186	208,602	33,584	109,255	72,496	36,759	118,568	118,001
1973	436,907	272,709	231,441	41,268	118,836	78,014	40,822	128,254	127,452
1974	478,325	295,488	252,634	42,854	132,134	86,193	45,941	140,387	139,498
1975	560,129	341,517	291,889	49,628	158,882	106,905	51,978	162,614	161,336
1976	625,076	391,085	322,028	69,057	180,926	123,069	57,858	181,802	179,980
1977	682,492	433,340	359,324	74,016	191,225	128,765	62,460	196,307	194,403
1978	745,438	479,297	400,125	79,172	203,832	136,545	67,287	211,081	208,768
1979	832,385	537,338	452,011	85,327	224,653	148,690	75,963	233,323	231,684
1980	958,657	617,166	526,330	90,836	257,812	173,307	84,504	260,777	259,019
1981	1,109,815	719,249	624,640	94,609	291,527	198,347	93,180	288,571	268,827
1982	1,233,492	796,483	710,469	86,014	310,358	211,615	98,743	313,365	311,408
1983	1,350,527	874,264	785,725	88,539	334,019	232,710	101,309	335,098	332,093
1984	1,428,027	928,188	829,173	99,015	351,445	243,072	108,373	359,378	335,781
1985	1,581,077	1,032,131	924,889	107,242	390,828	269,257	121,571	390,961	386,931
1986	1,696,121	1,096,401	980,769	115,632	424,216	292,249	131,966	427,980	423,961
1987	1,811,733	1,148,654	1,037,143	111,511	455,700	314,421	141,279	463,826	396,329
1988	1,920,097	1,214,812	1,095,906	118,906	485,006	333,344	151,662	496,323	491,163
1989	2,030,704	1,270,068	1,142,821	127,247	525,077	359,661	165,415	533,123	528,222
1990	2,218,793	1,393,121	1,246,131	146,990	572,318	397,291	175,028	581,207	575,371

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

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

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

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

Table 45
Total Government Expenditures, Per Capita, Selected Years 1927-1990

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

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

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

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

⁴ Includes military personnel overseas beginning with 1940.

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

Table 46
Total Government Expenditures, as Percentage of Personal Income, Selected Years 1927-1990

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

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

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

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

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

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

Table 47
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	\$2,046,998	\$1,917,451	\$1,775,999	\$1,679,165	\$1,515,657	\$1,418,781	\$1,146,271	\$657,546	\$382,835	\$252,563	\$168,062	\$129,151	\$100,245
General	1,493,179	1,400,476	1,298,856	1,236,520	1,106,860	1,050,481	866,392	506,324	308,322	206,696	142,397	112,723	89,230
Taxes	1,133,886	1,084,500	998,341	944,203	844,977	804,404	671,515	419,778	263,342	176,121	123,816	98,632	79,066
Property	155,613	142,525	132,212	121,203	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales, Gross Receipts, Customs	231,855	218,543	209,056	192,514	182,051	175,535	139,288	83,821	57,619	36,336	26,922	20,594	15,689
Individual Income	572,524	543,497	489,531	476,492	423,324	401,279	348,849	185,971	109,964	67,352	48,608	37,374	28,919
Corporation Income	117,073	129,213	117,858	106,351	83,137	80,483	64,235	64,066	36,582	36,198	21,831	22,151	22,072
Other Taxes	56,821	50,723	49,683	47,644	44,756	43,350	37,076	23,393	16,300	10,188	7,401	5,649	3,734
Charges and Miscellaneous	359,293	315,976	300,515	292,317	261,883	246,077	194,878	86,546	44,980	30,575	18,581	14,091	10,163
Utilities and Liquor Stores	58,642	56,225	52,516	50,168	47,163	44,772	34,040	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	495,176	460,749	424,628	392,477	361,634	323,529	245,840	133,680	64,684	38,956	20,357	12,301	7,907
Social Security and Medicare	361,684	339,493	310,023	275,874	257,263	236,565	181,599	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	98,669	85,598	82,262	83,977	73,906	57,804	38,245	20,072	10,524	5,492	3,438	2,130	1,253
Other Insurance Trust ²	34,824	35,658	32,343	32,626	30,465	29,160	25,996	21,113	6,819	5,801	4,630	3,314	3,107
Expenditures													
Total	\$2,218,793	\$2,030,704	\$1,920,097	\$1,811,733	\$1,696,121	\$1,580,814	\$1,233,492	\$682,492	\$399,098	\$257,800	\$176,240	\$125,463	\$99,847
By Character and Object													
Current Operation	1,190,147	1,072,785	1,027,052	963,217	897,766	832,593	640,948	367,996	226,953	153,458	98,146	68,966	56,112
Capital Outlay	220,960	211,734	197,851	195,713	176,124	156,912	129,637	75,160	55,446	42,101	35,220	28,866	24,873
Assistance and Subsidies	106,602	101,832	96,104	89,003	86,963	83,387	69,152	48,837	28,005	14,694	11,660	9,488	8,387
Interest on Debt	246,866	229,730	210,922	196,542	188,537	179,098	126,137	46,413	24,061	13,985	9,586	6,873	4,986
Insurance Benefits and Repayments	454,218	414,624	388,168	367,258	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
By Function													
General	1,686,774	1,542,571	1,461,880	1,375,367	1,284,094	1,192,192	917,462	514,217	323,066	216,888	149,159	109,765	91,291
Current Expenditure ³	1,482,433	1,346,223	1,278,831	1,195,306	1,123,320	1,048,726	800,309	446,009	270,637	176,759	115,420	82,229	67,095
Capital Outlay ³	204,341	196,348	183,049	180,061	160,774	143,466	117,153	68,208	52,429	40,129	33,739	27,536	24,196
National Defense and International Relations	344,069	346,338	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Postal Service	39,065	36,472	33,892	32,243	30,985	28,898	21,761	14,641	9,366	6,227	4,101	3,034	2,612
Space Research and Technology	12,063	10,806	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	305,552	280,713	256,960	240,647	224,400	205,894	165,766	110,615	70,918	40,214	22,814	15,098	9,598
Public Welfare	140,734	126,132	115,113	106,407	99,575	94,757	78,780	49,433	23,604	9,592	5,147	3,534	2,830
Hospitals	58,895	55,260	51,497	47,970	45,559	43,401	36,243	21,275	12,796	6,951	4,791	3,416	2,460
Health	33,592	29,831	27,292	24,634	23,070	20,200	17,145	9,272	4,392	2,506	1,344	735	739
Highways	61,913	58,869	55,998	52,978	49,936	45,823	35,096	23,323	19,453	14,033	10,508	7,931	4,714

Table 47 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Police Protection	\$35,921	\$32,723	\$30,934	\$28,778	\$26,228	\$24,386	\$18,511	\$11,788	\$6,559	\$3,331	\$2,326	\$1,623	\$1,080
Fire Protection	13,186	11,932	11,753	10,453	9,587	8,917	7,026	4,412	2,579	1,499	1,124	810	586
Corrections	26,229	22,500	20,154	17,562	15,755	13,559	8,892	4,604	2,223	1,199	841	550	365
Natural Resources	80,915	64,353	90,119	93,006	67,695	60,434	45,541	22,384	14,228	10,145	10,468	6,137	3,252
Parks and Recreation	16,007	14,641	13,670	12,521	11,618	10,718	8,876	5,698	2,318	1,291	886	608	324
Housing and Community Development	32,430	28,230	25,212	21,308	19,210	18,592	16,494	5,599	5,364	2,413	1,701	624	875
Sewerage and Solid Waste	28,453	25,773	23,678	21,324	19,142	17,398	14,940	9,426	4,846	2,523	1,958	1,443	992
Interest on General Debt	237,691	220,845	202,437	187,971	181,231	172,708	121,976	44,510	23,143	13,405	9,173	6,603	4,814
Other and Unallocable	220,059	177,153	164,312	151,031	140,645	130,425	109,959	67,633	38,650	21,562	15,563	10,119	7,863
Utilities and Liquor Stores	77,801	73,509	70,049	69,108	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	454,218	414,624	388,168	367,258	346,730	328,824	267,618	144,085	64,634	33,561	21,628	11,269	5,489
Social Security and Medicare	350,435	321,335	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	69,783	64,385	60,496	55,594	50,747	47,720	37,486	19,220	8,573	4,584	2,642	1,534	831
Other Insurance Trust ²	34,000	28,903	28,198	29,452	28,060	27,510	28,928	21,688	9,112	5,058	5,317	3,220	2,675
Exhibits													
Salaries and Wages	487,594	456,135	430,601	403,996	379,676	357,152	295,855	193,182	133,764	81,270	54,153	39,486	29,766
Debt Outstanding	4,126,657	3,679,467	3,369,615	3,081,205	2,788,381	2,396,084	1,551,565	968,794	602,418	439,880	379,419	323,566	289,205

- represents zero

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Estimated by ACIR for years 1952 to 1982.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 48
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	\$8,200	\$7,708	\$7,211	\$6,883	\$6,273	\$5,929	\$4,930	\$2,986	\$1,824	\$1,271	\$901	\$751	\$636
General	5,982	5,630	5,273	5,069	4,581	4,390	3,726	2,299	1,469	1,040	763	655	566
Taxes	4,542	4,360	4,053	3,871	3,497	3,362	2,888	1,906	1,255	886	664	573	502
Property	623	573	537	497	462	434	353	284	204	131	102	75	55
Sales, Gross Receipts, Customs	929	879	849	789	753	734	599	381	275	183	144	120	100
Individual Income	2,293	2,185	1,987	1,953	1,752	1,677	1,500	844	524	339	261	217	184
Corporation Income	469	519	479	436	344	336	276	291	174	182	117	129	140
Other Taxes	228	204	202	195	185	181	159	106	78	51	40	33	24
Charges and Miscellaneous	1,439	1,270	1,220	1,198	1,084	1,028	838	393	214	154	100	82	65
Utilities and Liquor Stores	235	226	213	206	195	187	146	80	47	35	28	24	20
Insurance Trust	1,984	1,852	1,724	1,609	1,497	1,352	1,057	607	308	196	109	72	50
Social Security and Medicare	1,449	1,365	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	395	344	334	344	306	242	164	91	50	28	18	12	8
Other Insurance Trust ²	140	143	131	134	126	122	112	96	32	29	25	19	20
Expenditures													
Total	\$8,888	\$8,163	\$7,796	\$7,427	\$7,020	\$6,607	\$5,305	\$3,099	\$1,901	\$1,297	\$945	\$730	\$634
By Character and Object													
Current Operation	4,768	4,312	4,170	3,949	3,716	3,480	2,757	1,671	1,081	772	526	401	356
Capital Outlay	885	851	803	802	729	656	558	341	264	212	189	168	158
Assistance and Subsidies	427	409	390	365	360	348	297	222	133	74	63	55	53
Interest on Debt	989	923	856	806	780	748	542	211	115	70	51	40	32
Insurance Benefits and Repayments	1,820	1,667	1,576	1,506	1,435	1,374	1,151	654	308	169	116	66	35
By Function													
General	6,757	6,201	5,935	5,638	5,314	4,982	3,946	2,335	1,539	1,091	800	638	579
Current Expenditure ³	5,938	5,412	5,192	4,900	4,649	4,383	3,442	2,025	1,289	890	619	478	426
Capital Outlay ³	819	789	743	738	665	600	504	310	250	202	181	160	154
National Defense and International Relations	1,378	1,392	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Postal Service	156	147	138	132	128	121	94	66	45	31	22	18	17
Space Research and Technology	48	43	36	31	30	31	27	18	16	27	7	0	0
Education	1,224	1,128	1,043	986	929	860	713	502	338	202	122	88	61
Public Welfare	564	507	467	436	412	396	339	224	112	48	28	21	18
Hospitals	236	222	209	197	189	181	156	97	61	35	26	20	16
Health	135	120	111	101	95	84	74	42	21	13	7	4	5
Highways	248	237	227	217	207	192	151	106	93	71	56	46	30

Table 48 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Police Protection	\$144	\$132	\$126	\$118	\$109	\$102	\$80	\$54	\$31	\$17	\$12	\$9	\$7
Fire Protection	53	48	48	43	40	37	30	20	12	8	6	5	4
Corrections	105	90	82	72	65	57	38	21	11	6	5	3	2
Natural Resources	324	259	366	381	280	253	196	102	68	51	56	36	21
Parks and Recreation	64	59	55	51	48	45	38	26	11	6	5	4	2
Housing and Community Development	130	113	102	87	80	78	71	25	26	12	9	4	6
Sewerage and Solid Waste	114	104	96	87	79	73	64	43	23	13	10	8	6
Interest on General Debt	952	888	822	771	750	722	525	202	110	67	49	38	31
Other and Unallocable	882	712	667	619	582	545	473	307	184	109	83	59	50
Utilities and Liquor Stores	312	295	284	283	270	250	208	110	54	37	29	26	19
Insurance Trust	1,820	1,667	1,576	1,506	1,435	1,374	1,151	654	308	169	116	66	35
Social Security and Medicare	1,404	1,292	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	280	259	246	228	210	199	161	87	41	23	14	9	5
Other Insurance Trust ²	136	116	114	121	116	115	124	98	43	25	29	19	17
Exhibits													
Salaries and Wages	1,953	1,834	1,748	1,656	1,571	1,493	1,272	877	637	409	290	230	189
Debt Outstanding	16,531	14,791	13,681	12,631	11,540	10,014	6,673	4,399	2,870	2,214	2,034	1,881	1,836
Population (thousands) ⁴	249,633	248,762	246,307	243,942	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Estimated by ACIR for years 1952 to 1982.

⁴ Includes military personnel overseas.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 49
**Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function,
as a Percentage of Personal Income, Selected Years 1952-1990**

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	43.7%	43.7%	43.6%	44.6%	43.0%	42.7%	42.9%	40.9%	39.0%	39.2%	37.1%	36.2%	36.6%
General	31.9	31.9	31.9	32.8	31.4	31.6	32.4	31.5	31.4	32.1	31.4	31.6	32.6
Taxes	24.2	24.7	24.5	25.1	24.0	24.2	25.1	26.1	26.8	27.3	27.3	27.7	28.9
Property	3.3	3.3	3.2	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales, Gross Receipts, Customs	5.0	5.0	5.1	5.1	5.2	5.3	5.2	5.2	5.9	5.6	5.9	5.8	5.7
Individual Income	12.2	12.4	12.0	12.7	12.0	12.1	13.1	11.6	11.2	10.5	10.7	10.5	10.6
Corporation Income	2.5	2.9	2.9	2.8	2.4	2.4	2.4	4.0	3.7	5.6	4.8	6.2	8.1
Other Taxes	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.5	1.7	1.6	1.6	1.6	1.4
Charges and Miscellaneous	7.7	7.2	7.4	7.8	7.4	7.4	7.3	5.4	4.6	4.7	4.1	4.0	3.7
Utilities and Liquor Stores	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	10.6	10.5	10.4	10.4	10.3	9.7	9.2	8.3	6.6	6.0	4.5	3.5	2.9
Social Security and Medicare	7.7	7.7	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	2.1	2.0	2.0	2.2	2.1	1.7	1.4	1.2	1.1	0.9	0.8	0.6	0.5
Other Insurance Trust ²	0.7	0.8	0.8	0.9	0.9	0.9	1.0	1.3	0.7	0.9	1.0	0.9	1.1
Expenditures													
Total	47.4%	46.3%	47.2%	48.1%	48.1%	47.5%	46.2%	42.5%	40.7%	40.0%	38.9%	35.2%	36.5%
By Character and Object													
Current Operation	25.4	24.5	25.2	25.6	25.5	25.0	24.0	22.9	23.1	23.8	21.7	19.4	20.5
Capital Outlay	4.7	4.8	4.9	5.2	5.0	4.7	4.9	4.7	5.6	6.5	7.8	8.1	9.1
Assistance and Subsidies	2.3	2.3	2.4	2.4	2.5	2.5	2.6	3.0	2.9	2.3	2.6	2.7	3.1
Interest on Debt	5.3	5.2	5.2	5.2	5.3	5.4	4.7	2.9	2.5	2.2	2.1	1.9	1.8
Insurance Benefits and Repayments	9.7	9.5	9.5	9.8	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
By Function													
General	36.0	35.2	35.9	36.5	36.4	35.9	34.4	32.0	32.9	33.7	32.9	30.8	33.3
Current Expenditure ³	31.7	30.7	31.4	31.7	31.9	31.5	30.0	27.7	27.6	27.4	25.5	23.1	24.5
Capital Outlay ³	4.4	4.5	4.5	4.8	4.6	4.3	4.4	4.2	5.3	6.2	7.4	7.7	8.8
National Defense													
and International Relations	7.4	7.9	8.1	8.5	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Postal Service	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.9	1.0	1.0	0.9	0.9	1.0
Space Research and Technology	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	6.5	6.4	6.3	6.4	6.4	6.2	6.2	6.9	7.2	6.2	5.0	4.2	3.5
Public Welfare	3.0	2.9	2.8	2.8	2.8	2.8	2.9	3.1	2.4	1.5	1.1	1.0	1.0
Hospitals	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.1	1.1	1.0	0.9
Health	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.4	0.4	0.3	0.2	0.3
Highways	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.5	2.0	2.2	2.3	2.2	1.7

Table 49 (cont.)
Federal, State, and Local Revenues and Expenditures, by Character, Object, and Function,
as a Percentage of Personal Income, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Police Protection	0.8%	0.7%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.5%	0.5%	0.5%	0.4%
Fire Protection	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Corrections	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.1
Natural Resources	1.7	1.5	2.2	2.5	1.9	1.8	1.7	1.4	1.4	1.6	2.3	1.7	1.2
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.2	0.2	0.2	0.2	0.1
Housing and Community Development	0.7	0.6	0.6	0.6	0.5	0.6	0.6	0.3	0.5	0.4	0.4	0.2	0.3
Sewerage and Solid Waste	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	5.1	5.0	5.0	5.0	5.1	5.2	4.6	2.8	2.4	2.1	2.0	1.9	1.8
Other and Unallocable	4.7	4.0	4.0	4.0	4.0	3.9	4.1	4.2	3.9	3.3	3.4	2.8	2.9
Utilities and Liquor Stores	1.7	1.7	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	9.7	9.5	9.5	9.8	9.8	9.9	10.0	9.0	6.6	5.2	4.8	3.2	2.0
Social Security and Medicare	7.5	7.3	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.2	0.9	0.7	0.6	0.4	0.3
Other Insurance Trust ²	0.7	0.7	0.7	0.8	0.8	0.8	1.1	1.3	0.9	0.8	1.2	0.9	1.0
Exhibits													
Salaries and Wages	10.4	10.4	10.6	10.7	10.8	10.7	11.1	12.0	13.6	12.6	11.9	11.1	10.9
Debt Outstanding	88.2	83.9	82.8	81.8	79.1	72.1	58.1	60.3	61.4	68.3	83.7	90.8	105.6
Personal Income (billions) ⁴	\$4,679.8	\$4,384.0	\$4,070.8	\$3,766.4	\$3,526.2	\$3,325.0	\$2,670.8	\$1,607.5	\$981.6	\$644.5	\$453.2	\$356.3	\$273.8

- represents zero

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Estimated by ACIR for years 1952 to 1982.

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

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 50
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	\$1,154,596	\$1,092,660	\$1,012,343	\$952,631	\$847,516	\$806,808	\$687,647	\$383,495	\$223,378	\$161,351	\$106,441	\$87,066	\$71,798
General	783,390	743,359	692,555	667,004	580,611	560,449	497,833	284,987	172,122	130,869	92,016	78,403	66,615
Intergovernmental ²	2,911	2,903	2,859	2,487	2,138	1,931	1,812	1,375	-	-	-	-	-
General from Own Sources	780,479	740,456	689,696	664,517	578,473	558,518	496,021	283,612	172,122	130,869	92,016	78,403	66,615
Taxes	632,267	615,853	562,600	539,400	471,898	454,037	405,125	243,842	153,733	115,121	82,262	69,815	59,744
Individual Income	466,884	445,690	401,181	392,557	348,959	330,918	298,111	156,725	94,737	61,526	45,571	35,620	27,921
Corporation Income	93,507	103,291	94,195	83,926	63,143	61,331	49,207	54,892	32,166	33,971	20,523	21,167	21,266
Sales, Gross Receipts, Customs	53,970	52,527	52,604	48,423	47,046	49,159	45,675	23,180	20,101	15,806	13,428	11,127	9,332
Customs Duties	16,810	16,450	16,317	15,138	13,420	12,176	8,917	5,394	3,287	1,901	1,142	735	532
Alcoholic Beverages	5,753	5,810	12,876	11,952	11,641	11,614	5,439	5,387	5,089	3,958	3,248	2,893	2,549
Motor Fuel	13,077	14,372	5,830	6,135	5,601	5,376	4,950	4,903	4,167	3,178	2,451	1,498	720
Tobacco Products	4,268	4,290	4,523	4,937	4,608	4,483	2,539	2,399	2,207	2,077	2,022	1,669	1,565
Other	14,062	11,605	13,058	10,261	11,776	15,510	23,830	5,097	5,351	4,692	4,565	4,332	3,966
Death and Gift	11,500	8,745	7,594	7,493	6,958	6,422	7,991	7,327	5,436	2,978	2,016	1,365	818
Other Taxes	6,406	5,600	7,026	7,001	5,792	6,207	4,141	1,718	1,293	840	724	537	446
Charges and Miscellaneous	148,212	124,603	127,096	125,117	106,575	104,481	90,896	39,770	18,389	15,748	9,754	8,588	6,871
Insurance Trust	371,206	349,301	319,788	285,627	266,905	246,359	189,814	98,508	51,256	30,482	14,425	8,663	5,183
Social Security and Medicare	361,684	339,493	310,023	275,874	257,263	236,565	181,598	92,495	47,341	27,663	12,289	6,857	3,547
Employee Retirement	4,401	4,424	4,444	4,486	4,541	4,592	4,102	2,906	2,054	1,220	877	644	418
Other Insurance Trust ³	5,121	5,384	5,321	5,267	5,101	5,202	4,114	3,107	1,861	1,599	1,259	1,162	1,218
Expenditures													
Total	\$1,393,121	\$1,270,068	\$1,214,812	\$1,148,654	\$1,096,401	\$1,032,131	\$796,483	\$433,340	\$242,186	\$166,849	\$113,428	\$81,783	\$71,568
By Character and Object													
Intergovernmental Expenditure	146,990	127,247	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Current Operation	490,016	432,256	435,791	412,126	386,388	360,281	265,891	142,346	100,130	85,618	55,410	40,983	37,579
Capital Outlay	97,891	99,790	93,531	96,871	85,647	77,014	62,835	30,006	20,816	17,868	18,429	16,250	17,437
Assistance and Subsidies	79,375	76,857	72,716	65,537	64,375	62,680	51,817	35,760	16,456	9,679	7,952	6,660	5,916
Interest on Debt	187,952	174,288	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Insurance Benefits and Repayments	390,897	359,630	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
By Function													
General	1,002,224	910,438	878,523	832,200	796,209	747,498	568,373	315,404	188,100	138,566	96,689	73,263	67,778
Intergovernmental	146,990	127,247	118,906	111,511	115,632	107,242	86,014	74,016	33,584	15,027	7,735	3,873	2,585
Public Welfare	60,456	56,410	51,253	47,821	44,544	43,111	34,414	19,520	13,251	4,234	2,448	1,557	1,181
Education	22,757	21,670	19,539	17,986	18,023	14,742	11,971	10,205	7,941	3,920	1,169	604	436
Highways	14,233	13,441	14,065	12,858	14,370	12,469	8,000	6,173	5,108	4,059	2,748	944	415
Other and Unallocable	49,544	35,726	34,049	32,846	38,695	36,920	31,629	38,118	7,284	2,814	1,370	768	551

Table 50 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Direct General	\$855,234	\$783,191	\$759,617	\$720,689	\$680,577	\$640,256	\$482,359	\$241,388	\$154,516	\$123,538	\$88,953	\$69,390	\$65,193
National Defense													
and International Relations	344,069	346,338	329,993	319,084	312,183	288,736	204,275	105,596	79,258	74,638	55,172	47,500	48,187
Military Functions Only	316,087	320,844	306,474	296,915	288,454	265,232	189,273	97,824	71,995	66,782	46,950	39,073	38,962
Postal Service	39,065	36,472	33,892	32,243	30,985	28,898	21,761	14,641	9,366	6,227	4,101	3,034	2,612
Space Research													
and Technology	12,063	10,806	8,866	7,450	7,275	7,346	6,181	4,008	3,369	5,359	1,242	-	-
Education	17,404	16,815	14,277	14,028	13,581	13,208	11,484	7,835	5,104	2,295	598	964	1,280
Public Welfare	33,447	31,170	28,656	26,187	25,790	25,234	22,564	14,904	2,488	1,374	63	49	42
Hospitals	8,483	8,187	8,045	7,786	7,573	7,531	5,998	3,733	2,350	1,392	1,118	797	715
Health	9,369	9,147	8,804	7,731	7,520	6,489	6,509	3,775	1,816	1,425	675	235	299
Highways	856	776	377	623	568	834	576	265	432	100	151	115	64
Police Protection	5,344	4,952	4,657	4,036	3,543	3,430	2,000	1,343	554	282	196	155	141
Corrections	1,594	1,303	1,168	924	798	720	422	245	111	60	51	34	28
Natural Resources, Parks													
and Recreation	70,266	54,975	81,481	84,566	60,075	53,635	40,349	18,335	11,105	7,801	9,097	5,205	2,476
Housing and Community													
Development	16,951	13,492	11,969	9,538	7,925	8,214	7,910	2,212	2,630	944	548	119	106
Interest on General Debt	187,952	174,288	158,119	146,155	144,167	140,281	101,816	33,276	17,114	10,373	7,162	5,497	4,262
Other and Unallocable	108,371	74,470	69,313	60,338	58,594	55,700	50,514	31,220	18,819	11,268	8,779	5,686	4,981
Insurance Trust	390,897	359,630	336,289	316,454	300,192	284,633	228,110	117,936	54,086	28,283	16,740	8,520	3,790
Social Security and Medicare	350,435	321,335	299,475	282,212	267,923	253,594	201,204	103,177	46,949	23,919	13,669	6,515	1,983
Employee Retirement	31,428	29,491	28,371	25,991	24,226	23,306	19,673	9,653	3,806	1,976	1,064	591	300
Other Insurance Trust ³	9,034	8,804	8,443	8,251	8,043	7,733	7,233	5,106	3,331	2,388	2,007	1,414	1,507
Exhibits													
Direct Expenditures	1,246,131	1,142,821	1,095,906	1,037,143	980,769	924,889	710,469	359,324	208,602	151,821	105,693	77,910	68,984
Salaries and Wages	146,436	138,562	134,912	129,262	123,054	120,331	104,285	66,852	53,917	36,819	25,424	20,779	17,721
Debt Outstanding	3,266,073	2,881,112	2,614,581	2,354,073	2,129,506	1,827,451	1,146,986	709,136	427,260	326,221	298,201	270,527	259,105
Held by Federal Government	795,907	676,842	550,649	458,172	383,919	317,612	217,640	157,295	111,460	75,705	56,296	55,501	44,335
Other Debt Outstanding	2,470,166	2,204,270	2,063,932	1,895,901	1,745,587	1,509,839	929,346	551,841	315,800	250,515	241,905	215,026	214,770

- represents zero

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 51
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	\$4,625	\$4,392	\$4,110	\$3,905	\$3,508	\$3,372	\$2,957	\$1,741	\$1,064	\$812	\$571	\$506	\$456
General	3,138	2,988	2,812	2,734	2,403	2,342	2,141	1,294	820	659	493	456	423
Intergovernmental ²	12	12	12	10	9	8	8	6	-	-	-	-	-
General from Own Sources	3,127	2,977	2,800	2,724	2,394	2,334	2,133	1,288	820	659	493	456	423
Taxes	2,533	2,476	2,284	2,211	1,953	1,898	1,742	1,107	732	579	441	406	379
Individual Income	1,870	1,792	1,629	1,609	1,444	1,383	1,282	712	451	310	244	207	177
Corporation Income	375	415	382	344	261	256	212	249	153	171	110	123	135
Sales, Gross Receipts, Customs	216	211	214	199	195	205	196	105	96	80	72	65	59
Customs Duties	67	66	66	62	56	51	38	24	16	10	6	4	3
Alcoholic Beverages	23	23	52	49	48	49	23	24	24	20	17	17	16
Motor Fuel	52	58	24	25	23	22	21	22	20	16	13	9	5
Tobacco Products	17	17	18	20	19	19	11	11	11	10	11	10	10
Other	56	47	53	42	49	65	102	23	25	24	24	25	25
Death and Gift	46	35	31	31	29	27	34	33	26	15	11	8	5
Other Taxes	26	23	29	29	24	26	18	8	6	4	4	3	3
Charges and Miscellaneous	594	501	516	513	441	437	391	181	88	79	52	50	44
Insurance Trust	1,487	1,404	1,298	1,171	1,105	1,030	816	447	244	153	77	50	33
Social Security and Medicare	1,449	1,365	1,259	1,131	1,065	989	781	420	226	139	66	40	23
Employee Retirement	18	18	18	18	19	19	18	13	10	6	5	4	3
Other Insurance Trust ³	21	22	22	22	21	22	18	14	9	8	7	7	8
Expenditures													
Total	\$5,581	\$5,106	\$4,932	\$4,709	\$4,538	\$4,314	\$3,425	\$1,968	\$1,154	\$840	\$608	\$476	\$454
By Character and Object													
Intergovernmental Expenditure	589	512	483	457	479	448	370	336	160	76	41	23	16
Current Operation	1,963	1,738	1,769	1,689	1,599	1,506	1,144	646	477	431	297	238	239
Capital Outlay	392	401	380	397	354	322	270	136	99	90	99	94	111
Assistance and Subsidies	318	309	295	269	266	262	223	162	78	49	43	39	38
Interest on Debt	753	701	642	599	597	586	438	151	82	52	38	32	27
Insurance Benefits and Repayments	1,566	1,446	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
By Function													
General	4,015	3,660	3,567	3,411	3,295	3,124	2,444	1,432	896	697	518	426	430
Intergovernmental	589	512	483	457	479	448	370	336	160	76	41	23	16
Public Welfare	242	227	208	196	184	180	148	89	63	21	13	9	7
Education	91	87	79	74	75	62	51	46	38	20	6	4	3
Highways	57	54	57	53	59	52	34	28	24	20	15	5	3
Other and Unallocable	198	144	138	135	160	154	136	173	35	14	7	4	3

Table 51 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Direct General	\$3,426	\$3,148	\$3,084	\$2,954	\$2,817	\$2,676	\$2,074	\$1,096	\$736	\$622	\$477	\$403	\$414
National Defense													
and International Relations	1,378	1,392	1,340	1,308	1,292	1,207	879	479	378	376	296	276	306
Military Functions Only	1,266	1,290	1,244	1,217	1,194	1,108	814	444	343	336	252	227	247
Postal Service	156	147	138	132	128	121	94	66	45	31	22	18	17
Space Research and Technology	48	43	36	31	30	31	27	18	16	27	7	-	-
Education	70	68	58	58	56	55	49	36	24	12	3	6	8
Public Welfare	134	125	116	107	107	105	97	68	12	7	<	<	<
Hospitals	34	33	33	32	31	31	26	17	11	7	6	5	5
Health	38	37	36	32	31	27	28	17	9	7	4	1	2
Highways	3	3	2	3	2	3	2	1	2	1	1	1	<
Police Protection	21	20	19	17	15	14	9	6	3	1	1	1	1
Corrections	6	5	5	4	3	3	2	1	1	<	<	<	<
Natural Resources, Parks and Recreation	281	221	331	347	249	224	174	83	53	39	49	30	16
Housing and Community Development	68	54	49	39	33	34	34	10	13	5	3	1	1
Interest on General Debt	753	701	642	599	597	586	438	151	82	52	38	32	27
Other and Unallocable	434	299	281	247	242	233	217	142	90	57	47	33	32
Insurance Trust	1,566	1,446	1,365	1,297	1,242	1,190	981	535	258	142	90	50	24
Social Security and Medicare	1,404	1,292	1,216	1,157	1,109	1,060	865	468	224	120	73	38	13
Employee Retirement	126	119	115	107	100	97	85	44	18	10	6	3	2
Other Insurance Trust ³	36	35	34	34	33	32	31	23	16	12	11	8	10
Exhibits													
Direct Expenditures	4,992	4,594	4,449	4,252	4,059	3,865	3,056	1,632	994	764	567	453	438
Salaries and Wages	587	557	548	530	509	503	448	304	257	185	136	121	112
Debt Outstanding	13,084	11,582	10,615	9,650	8,813	7,637	4,933	3,220	2,036	1,642	1,599	1,573	1,645
Held by Federal Government	3,188	2,721	2,236	1,878	1,589	1,327	936	714	531	381	302	323	281
Other Debt Outstanding	9,895	8,861	8,380	7,772	7,224	6,310	3,997	2,506	1,505	1,261	1,297	1,250	1,363
Population (thousands) ⁴	249,633	248,762	246,307	243,942	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

- represents zero

< rounds to zero

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance.

⁴ Includes military personnel overseas.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 52
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Revenues													
Total	24.7%	24.9%	24.9%	25.3%	24.0%	24.3%	25.7%	23.9%	22.8%	25.0%	23.5%	24.4%	26.2%
General	16.7	17.0	17.0	17.7	16.5	16.9	18.6	17.7	17.5	20.3	20.3	22.0	24.3
Intergovernmental ²	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-	-	-
General from Own Sources	16.7	16.9	16.9	17.6	16.4	16.8	18.6	17.6	17.5	20.3	20.3	22.0	24.3
Taxes	13.5	14.0	13.8	14.3	13.4	13.7	15.2	15.2	15.7	17.9	18.2	19.6	21.8
Individual Income	10.0	10.2	9.9	10.4	9.9	10.0	11.2	9.7	9.7	9.5	10.1	10.0	10.2
Corporation Income	2.0	2.4	2.3	2.2	1.8	1.8	1.8	3.4	3.3	5.3	4.5	5.9	7.8
Sales, Gross Receipts, Customs	1.2	1.2	1.3	1.3	1.3	1.5	1.7	1.4	2.0	2.5	3.0	3.1	3.4
Customs Duties	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Alcoholic Beverages	0.1	0.1	0.3	0.3	0.3	0.3	0.2	0.3	0.5	0.6	0.7	0.8	0.9
Motor Fuel	0.3	0.3	0.1	0.2	0.2	0.2	0.2	0.3	0.4	0.5	0.5	0.4	0.3
Tobacco Products	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.4	0.5	0.6
Other	0.3	0.3	0.3	0.3	0.3	0.5	0.9	0.3	0.5	0.7	1.0	1.2	1.4
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.5	0.6	0.5	0.4	0.4	0.3
Other Taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2
Charges and Miscellaneous	3.2	2.8	3.1	3.3	3.0	3.1	3.4	2.5	1.9	2.4	2.2	2.4	2.5
Insurance Trust	7.9	8.0	7.9	7.6	7.6	7.4	7.1	6.1	5.2	4.7	3.2	2.4	1.9
Social Security and Medicare	7.7	7.7	7.6	7.3	7.3	7.1	6.8	5.8	4.8	4.3	2.7	1.9	1.3
Employee Retirement	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Insurance Trust ³	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4
Expenditures													
Total	29.8%	29.0%	29.8%	30.5%	31.1%	31.0%	29.8%	27.0%	24.7%	25.9%	25.0%	23.0%	26.1%
By Character and Object													
Intergovernmental Expenditure	3.1	2.9	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Current Operation	10.5	9.9	10.7	10.9	11.0	10.8	10.0	8.9	10.2	13.3	12.2	11.5	13.7
Capital Outlay	2.1	2.3	2.3	2.6	2.4	2.3	2.4	1.9	2.1	2.8	4.1	4.6	6.4
Assistance and Subsidies	1.7	1.8	1.8	1.7	1.8	1.9	1.9	2.2	1.7	1.5	1.8	1.9	2.2
Interest on Debt	4.0	4.0	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Insurance Benefits and Repayments	8.4	8.2	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
By Function													
General	21.4	20.8	21.6	22.1	22.6	22.5	21.3	19.6	19.2	21.5	21.3	20.6	24.8
Intergovernmental	3.1	2.9	2.9	3.0	3.3	3.2	3.2	4.6	3.4	2.3	1.7	1.1	0.9
Public Welfare	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	0.7	0.5	0.4	0.4
Education	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.6	0.8	0.6	0.3	0.2	0.2
Highways	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.5	0.6	0.6	0.3	0.2
Other and Unallocable	1.1	0.8	0.8	0.9	1.1	1.1	1.2	2.4	0.7	0.4	0.3	0.2	0.2

Table 52 (cont.)
Federal Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977 ¹	1972	1967	1962	1957	1952
Expenditures (cont.)													
Direct General	18.3%	17.9%	18.7%	19.1%	19.3%	19.3%	18.1%	15.0%	15.7%	19.2%	19.6%	19.5%	23.8%
National Defense													
and International Relations	7.4	7.9	8.1	8.5	8.9	8.7	7.6	6.6	8.1	11.6	12.2	13.3	17.6
Military Functions Only	6.8	7.3	7.5	7.9	8.2	8.0	7.1	6.1	7.3	10.4	10.4	11.0	14.2
Postal Service	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.9	1.0	1.0	0.9	0.9	1.0
Space Research and Technology	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	0.3	-	-
Education	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.1	0.3	0.5
Public Welfare	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.9	0.3	0.2	-	-	-
Hospitals	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Health	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
Highways	-	<	<	<	<	<	<	<	<	<	<	<	<
Police Protection	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	<	<	<	0.1
Corrections	-	<	<	<	<	<	<	<	<	<	<	<	<
Natural Resources, Parks and Recreation	1.5	1.3	2.0	2.2	1.7	1.6	1.5	1.1	1.1	1.2	2.0	1.5	0.9
Housing and Community Development	0.4	0.3	0.3	0.3	0.2	0.2	0.3	0.1	0.3	0.1	0.1	<	<
Interest on General Debt	4.0	4.0	3.9	3.9	4.1	4.2	3.8	2.1	1.7	1.6	1.6	1.5	1.6
Other and Unallocable	2.3	1.7	1.7	1.6	1.7	1.7	1.9	1.9	1.9	1.7	1.9	1.6	1.8
Insurance Trust	8.4	8.2	8.3	8.4	8.5	8.6	8.5	7.3	5.5	4.4	3.7	2.4	1.4
Social Security and Medicare	7.5	7.3	7.4	7.5	7.6	7.6	7.5	6.4	4.8	3.7	3.0	1.8	0.7
Employee Retirement	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.4	0.3	0.2	0.2	0.1
Other Insurance Trust ³	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.6
Exhibits													
Direct Expenditures	26.6	26.1	26.9	27.5	27.8	27.8	26.6	22.4	21.3	23.6	23.3	21.9	25.2
Salaries and Wages	3.1	3.2	3.3	3.4	3.5	3.6	3.9	4.2	5.5	5.7	5.6	5.8	6.5
Debt Outstanding	69.8	65.7	64.2	62.5	60.4	55.0	42.9	44.1	43.5	50.6	65.8	75.9	94.6
Held by Federal Government	17.0	15.4	13.5	12.2	10.9	9.6	8.1	9.8	11.4	11.7	12.4	15.6	16.2
Other Debt Outstanding	52.8	50.3	50.7	50.3	49.5	45.4	34.8	34.3	32.2	38.9	53.4	60.3	78.4
Personal Income (billions) ⁴	\$4,680	\$4,384	\$4,071	\$3,766	\$3,526	\$3,325	\$2,671	\$1,608	\$982	\$645	\$453	\$356	\$274

- represents zero

< rounds to zero

¹ Federal fiscal year end changed to September 30; prior year data are for fiscal year ending June 30. Table excludes transitional quarter (July 1, 1976 to September 30, 1976).

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

³ Includes unemployment compensation, railroad retirement, and veterans' life insurance

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

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 53
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues													
Total	\$1,032,115	\$953,517	\$884,117	\$843,879	\$783,378	\$720,062	\$547,719	\$337,870	\$190,798	\$106,581	\$69,492	\$45,929	\$31,013
General	849,502	785,844	726,762	686,860	641,486	598,121	457,654	285,157	167,541	91,197	58,252	38,164	25,181
Intergovernmental from Federal	136,802	125,824	117,602	114,857	113,099	106,158	87,282	62,444	31,342	15,370	7,871	3,843	2,566
Own-Source	712,700	660,020	609,160	572,003	528,387	491,963	370,371	222,712	136,199	75,827	50,381	34,320	22,615
Taxes	501,619	468,647	435,741	404,803	373,079	350,367	266,390	175,936	109,609	61,000	41,554	28,817	19,323
Property	155,613	142,525	132,212	121,203	111,709	103,757	82,067	62,527	42,877	26,047	19,054	12,864	8,652
Sales and Gross Receipts	177,885	166,016	156,452	144,091	135,005	126,376	93,613	60,641	37,518	20,530	13,494	9,467	6,357
Individual Income	105,640	97,807	88,350	83,935	74,365	70,361	50,738	29,246	15,227	5,825	3,037	1,754	998
Corporation Income	23,566	25,922	23,663	22,425	19,994	19,152	15,028	9,174	4,416	2,227	1,308	984	846
Other Taxes,													
Including Licenses	38,915	36,378	35,063	33,150	32,006	30,721	24,943	14,348	9,572	6,371	4,662	3,748	2,471
Charges and Miscellaneous	211,081	191,373	173,419	167,200	155,308	141,596	103,982	46,776	26,590	14,827	8,827	5,503	3,292
Utilities and Liquor Stores	58,643	56,225	52,516	50,167	47,163	44,772	34,040	17,541	9,829	6,911	5,308	4,127	3,108
Insurance Trust	123,970	111,448	104,840	106,850	94,729	77,170	56,025	35,172	13,428	8,474	5,932	3,638	2,724
Employee Retirement	94,268	81,174	77,818	79,491	69,365	53,212	34,143	17,166	8,470	4,272	2,561	1,486	835
Unemployment Compensation	18,441	19,704	17,273	18,925	18,267	17,640	16,922	15,296	3,601	3,285	2,820	1,725	1,602
Other Insurance Trust ¹	11,262	10,570	9,749	8,434	7,097	6,319	4,960	2,710	1,358	917	550	427	287
Expenditures													
Total	\$975,907	\$890,814	\$826,849	\$777,045	\$717,458	\$657,888	\$524,817	\$324,554	\$190,496	\$105,978	\$70,547	\$47,553	\$30,863
By Character and Object													
Intergovernmental to Federal ²	3,245	2,931	2,657	2,456	2,106	1,963	1,793	1,386	-	-	-	-	-
Direct	972,662	887,883	824,192	774,589	715,352	655,925	523,023	323,168	190,496	105,978	70,547	47,553	30,863
Current Operation	700,131	640,529	591,261	551,091	511,378	472,312	375,057	225,650	126,825	67,840	42,736	24,983	18,533
Capital Outlay	123,069	111,944	104,320	98,842	90,477	79,898	66,802	45,154	34,627	24,233	16,791	12,616	7,436
Assistance and Subsidies	27,227	24,975	23,928	23,466	22,588	20,707	17,335	13,077	11,549	5,015	3,708	2,828	2,472
Interest on Debt	58,914	55,442	52,803	50,387	44,370	38,817	24,321	13,137	6,947	3,612	2,424	1,376	724
Insurance Benefits and Repayments	63,321	54,994	51,879	50,804	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
By Function													
General	834,785	762,311	704,921	657,134	605,623	553,899	436,896	274,215	168,549	93,350	60,206	40,375	26,098
Education	288,148	263,898	242,683	226,619	210,819	192,686	154,282	102,780	65,814	37,919	22,216	14,134	8,318
Public Welfare	110,518	97,879	89,090	82,650	75,868	71,479	56,216	34,528	21,117	8,218	5,084	3,485	2,788
Hospitals	50,412	47,073	43,452	40,184	37,986	35,870	30,245	17,542	10,447	5,559	3,673	2,619	1,745
Health	24,223	20,684	18,488	16,903	15,550	13,711	10,636	5,497	2,576	1,081	669	500	440
Highways	61,057	58,093	55,621	52,355	49,368	44,989	34,520	23,058	19,021	13,932	10,357	7,816	4,650
Fire Protection	13,186	11,932	11,753	10,453	9,587	8,917	7,026	4,412	2,579	1,499	1,124	810	586
Police Protection	30,577	27,771	26,277	24,742	22,685	20,956	16,511	10,445	6,005	3,049	2,130	1,468	939

Table 53 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Selected Years 1952-1990
(millions)

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)													
Corrections	\$24,635	\$21,197	\$18,986	\$16,638	\$14,957	\$12,839	\$8,470	\$4,359	\$2,112	\$1,139	\$790	\$515	\$337
Natural Resources	12,330	11,092	10,238	9,943	9,074	8,357	6,567	4,049	3,122	2,344	1,371	932	776
Parks and Recreation	14,326	12,927	12,070	11,018	10,164	9,160	7,501	4,916	2,318	1,291	886	608	324
Housing and Community Development	15,479	14,738	13,255	11,770	11,285	10,378	8,584	3,387	2,734	1,469	1,153	505	769
Sewerage and Solid Waste	28,453	25,773	23,679	21,647	19,142	17,398	14,940	9,425	4,846	2,523	1,958	1,443	992
Interest on General Debt	49,739	46,557	44,318	41,891	37,064	32,427	20,160	11,234	6,029	3,032	2,011	1,106	552
Financial Administration	16,217	14,993	13,589	12,872	11,897	10,471	8,106	4,489	2,501	1,468	1,064	1,725	1,193
Other Governmental Administration ³	28,619	25,930	23,830	22,034	19,906	18,419	14,021	6,258	3,419	1,845	1,274	4	4
Other and Unallocable	66,866	61,774	57,592	55,415	50,271	45,842	39,111	27,836	13,909	6,982	4,446	2,709	1,689
Utilities and Liquor Stores	77,801	73,510	70,048	69,108	65,297	59,798	48,412	24,190	11,398	7,350	5,453	4,429	3,067
Insurance Trust	63,321	54,994	51,879	50,804	46,538	44,191	39,508	26,149	10,548	5,278	4,888	2,749	1,698
Employee Retirement	38,355	34,894	32,125	29,603	26,521	24,414	17,813	9,567	4,767	2,608	1,578	943	530
Unemployment Compensation	16,499	12,862	13,093	15,248	14,887	14,995	18,126	14,697	4,741	1,941	2,808	1,500	973
Other Insurance Trust ⁴	8,467	7,237	6,662	5,953	5,130	4,782	3,569	1,885	1,041	728	502	307	195
Exhibits													
Salaries and Wages	341,158	317,573	295,689	274,734	256,622	236,821	191,570	126,330	79,847	44,451	28,729	18,707	12,045
Debt Outstanding at End of Year	860,584	798,355	755,034	727,132	658,875	568,633	404,579	259,658	175,158	113,659	81,278	53,039	30,100

- represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 54
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues													
Total	\$4,135	\$3,833	\$3,589	\$3,459	\$3,242	\$3,009	\$2,356	\$1,534	\$909	\$536	\$373	\$267	\$197
General	3,403	3,159	2,951	2,816	2,655	2,500	1,968	1,295	798	459	312	222	160
Intergovernmental from Federal	548	506	477	471	468	444	375	284	149	77	42	22	16
Own-Source	2,855	2,653	2,473	2,345	2,187	2,056	1,593	1,011	649	382	270	200	144
Taxes	2,009	1,884	1,769	1,659	1,544	1,464	1,146	799	522	307	223	168	123
Property	623	573	537	497	462	434	353	284	204	131	102	75	55
Sales and Gross Receipts	713	667	635	591	559	528	403	275	179	103	72	55	40
Individual Income	423	393	359	344	308	294	218	133	73	29	16	10	6
Corporation Income	94	104	96	92	83	80	65	42	21	11	7	6	5
Other Taxes, Including Licenses	156	146	142	136	132	128	107	65	46	32	25	22	16
Charges and Miscellaneous	846	769	704	685	643	592	447	212	127	75	47	32	21
Utilities and Liquor Stores	235	226	213	206	195	187	146	80	47	35	28	24	20
Insurance Trust	497	448	426	438	392	323	241	160	64	43	32	21	17
Employee Retirement	378	326	316	326	287	222	147	78	40	21	14	9	5
Unemployment Compensation	74	79	70	78	76	74	73	69	17	17	15	10	10
Other Insurance Trust ¹	45	42	40	35	29	26	21	12	6	5	3	2	2
Expenditures													
Total	\$3,909	\$3,581	\$3,357	\$3,185	\$2,969	\$2,749	\$2,257	\$1,474	\$908	\$533	\$378	\$276	\$196
By Character and Object													
Intergovernmental to Federal ²	13	12	11	10	9	8	8	6	-	-	-	-	-
Direct	3,896	3,569	3,346	3,175	2,961	2,741	2,249	1,467	908	533	378	276	196
Current Operation	2,805	2,575	2,401	2,259	2,116	1,974	1,613	1,025	604	341	229	145	118
Capital Outlay	493	450	424	405	374	334	287	205	165	122	90	73	47
Assistance and Subsidies	109	100	97	96	93	87	75	59	55	25	20	16	16
Interest on Debt	236	223	214	207	184	162	105	60	33	18	13	8	5
Insurance Benefits and Repayments	254	221	211	208	193	185	170	119	50	27	26	16	11
By Function													
General	3,344	3,064	2,862	2,694	2,506	2,315	1,879	1,245	803	470	323	235	166
Education	1,154	1,061	985	929	873	805	664	467	314	191	119	82	53
Public Welfare	443	393	362	339	314	299	242	157	101	41	27	20	18
Hospitals	202	189	176	165	157	150	130	80	50	28	20	15	11
Health	97	83	75	69	64	57	46	25	12	5	4	3	3
Highways	245	234	226	215	204	188	148	105	91	70	56	45	30
Fire Protection	53	48	48	43	40	37	30	20	12	8	6	5	4
Police Protection	122	112	107	101	94	88	71	47	29	15	11	9	6
Corrections	99	85	77	68	62	54	36	20	10	6	4	3	2
Natural Resources	49	45	42	41	38	35	28	18	15	12	7	5	5
Parks and Recreation	57	52	49	45	42	38	32	22	11	6	5	4	2

Table 54 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, Per Capita, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)													
Housing and Community Development	\$62	\$59	\$54	\$48	\$47	\$43	\$37	\$15	\$13	\$7	\$6	\$3	\$5
Sewerage and Solid Waste	114	104	96	89	79	73	64	43	23	13	10	8	6
Interest on General Debt	199	187	180	172	153	136	87	51	29	15	11	6	4
Financial Administration	65	60	55	53	49	44	35	20	12	7	6	10	8
Other Governmental Administration ³	115	104	97	90	82	77	60	28	16	9	7	4	4
Other and Unallocable	268	248	234	227	208	192	168	126	66	35	24	16	11
Utilities and Liquor Stores	312	296	284	283	270	250	208	110	54	37	29	26	19
Insurance Trust	254	221	211	208	193	185	170	119	50	27	26	16	11
Employee Retirement	154	140	130	121	110	102	77	43	23	13	8	5	3
Unemployment Compensation	66	52	53	63	62	63	78	67	23	10	15	9	6
Other Insurance Trust ¹	34	29	27	24	21	20	15	9	5	4	3	2	1
Exhibits													
Salaries and Wages	1,367	1,277	1,200	1,126	1,062	990	824	574	380	224	154	109	76
Debt Outstanding at End of Year	3,447	3,209	3,065	2,981	2,727	2,376	1,740	1,179	834	572	436	308	191
Population (thousands) ⁵	249,633	248,762	246,307	243,942	241,625	239,279	232,520	220,239	209,896	198,712	186,538	171,984	157,553

– represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

⁵ Includes military personnel overseas.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 55
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Revenues													
Total	22.1%	21.7%	21.7%	22.4%	22.2%	21.7%	20.5%	21.0%	19.4%	16.5%	15.3%	12.9%	11.3%
General	18.2	17.9	17.9	18.2	18.2	18.0	17.1	17.7	17.1	14.2	12.9	10.7	9.2
Intergovernmental from Federal	2.9	2.9	2.9	3.0	3.2	3.2	3.3	3.9	3.2	2.4	1.7	1.1	0.9
Own-Source	15.2	15.1	15.0	15.2	15.0	14.8	13.9	13.9	13.9	11.8	11.1	9.6	8.3
Taxes	10.7	10.7	10.7	10.7	10.6	10.5	10.0	10.9	11.2	9.5	9.2	8.1	7.1
Property	3.3	3.3	3.2	3.2	3.2	3.1	3.1	3.9	4.4	4.0	4.2	3.6	3.2
Sales and Gross Receipts	3.8	3.8	3.8	3.8	3.8	3.8	3.5	3.8	3.8	3.2	3.0	2.7	2.3
Individual Income	2.3	2.2	2.2	2.2	2.1	2.1	1.9	1.8	1.6	0.9	0.7	0.5	0.4
Corporation Income	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.3	0.3	0.3	0.3
Other Taxes, Including Licenses	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	0.9
Charges and Miscellaneous	4.5	4.4	4.3	4.4	4.4	4.3	3.9	2.9	2.7	2.3	1.9	1.5	1.2
Utilities and Liquor Stores	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.1	1.0	1.1	1.2	1.2	1.1
Insurance Trust	2.6	2.5	2.6	2.8	2.7	2.3	2.1	2.2	1.4	1.3	1.3	1.0	1.0
Employee Retirement	2.0	1.9	1.9	2.1	2.0	1.6	1.3	1.1	0.9	0.7	0.6	0.4	0.3
Unemployment Compensation	0.4	0.4	0.4	0.5	0.5	0.5	0.6	1.0	0.4	0.5	0.6	0.5	0.6
Other Insurance Trust ¹	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Expenditures													
Total	20.9%	20.3%	20.3%	20.6%	20.3%	19.8%	19.7%	20.2%	19.4%	16.4%	15.6%	13.3%	11.3%
By Character and Object													
Intergovernmental to Federal ²	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	-	-	-	-
Direct	20.8	20.3	20.2	20.6	20.3	19.7	19.6	20.1	19.4	16.4	15.6	13.3	11.3
Current Operation	15.0	14.6	14.5	14.6	14.5	14.2	14.0	14.0	12.9	10.5	9.4	7.0	6.8
Capital Outlay	2.6	2.6	2.6	2.6	2.6	2.4	2.5	2.8	3.5	3.8	3.7	3.5	2.7
Assistance and Subsidies	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8	1.2	0.8	0.8	0.8	0.9
Interest on Debt	1.3	1.3	1.3	1.3	1.3	1.2	0.9	0.8	0.7	0.6	0.5	0.4	0.3
Insurance Benefits and Repayments	1.4	1.3	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
By Function													
General	17.8	17.4	17.3	17.4	17.2	16.7	16.4	17.1	17.2	14.5	13.3	11.3	9.5
Education	6.2	6.0	6.0	6.0	6.0	5.8	5.8	6.4	6.7	5.9	4.9	4.0	3.0
Public Welfare	2.4	2.2	2.2	2.2	2.2	2.1	2.1	2.1	2.2	1.3	1.1	1.0	1.0
Hospitals	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.9	0.8	0.7	0.6
Health	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.2
Highways	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.4	1.9	2.2	2.3	2.2	1.7
Fire Protection	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Police Protection	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.3
Corrections	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1	0.1
Natural Resources	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.3	0.3	0.3
Parks and Recreation	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1

Table 55 (cont.)
State and Local Revenues and Expenditures, by Character, Object, and Function, as a Percentage of Personal Income, Selected Years 1952-1990

	1990	1989	1988	1987	1986	1985	1982	1977	1972	1967	1962	1957	1952
Expenditures (cont.)													
Housing and Community Development	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%
Sewerage and Solid Waste	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4
Interest on General Debt	1.1	1.1	1.1	1.1	1.1	1.0	0.8	0.7	0.6	0.5	0.4	0.3	0.2
Financial Administration	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.5	0.4
Other Governmental Administration ³	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.4	0.3	0.3	0.3	4	4
Other and Unallocable	1.4	1.4	1.4	1.5	1.4	1.4	1.5	1.7	1.4	1.1	1.0	0.8	0.6
Utilities and Liquor Stores	1.7	1.7	1.7	1.8	1.9	1.8	1.8	1.5	1.2	1.1	1.2	1.2	1.1
Insurance Trust	1.4	1.3	1.3	1.3	1.3	1.3	1.5	1.6	1.1	0.8	1.1	0.8	0.6
Employee retirement	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	0.5	0.4	0.3	0.3	0.2
Unemployment Compensation	0.4	0.3	0.3	0.4	0.4	0.5	0.7	0.9	0.5	0.3	0.6	0.4	0.4
Other Insurance Trust ¹	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Exhibits													
Salaries and Wages	7.3	7.2	7.3	7.3	7.3	7.1	7.2	7.9	8.1	6.9	6.3	5.3	4.4
Debt Outstanding at End of Year	18.4	18.2	18.5	19.3	18.7	17.1	15.1	16.2	17.8	17.6	17.9	14.9	11.0
Personal Income (billions) ⁵	\$4,679.8	\$4,384.0	\$4,070.8	\$3,766.4	\$3,526.2	\$3,325.0	\$2,670.8	\$1,607.5	\$981.6	\$644.5	\$453.2	\$356.3	\$273.8

- represents zero

¹ Includes workers' compensation and other insurance trust.

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

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

⁴ Included in Other and Unallocable prior to 1982.

⁵ Includes earnings of federal civilian and military personnel overseas and of U.S. residents employed abroad by private U.S. firms.

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, 1982 Census of Governments, Volume 6, Number 4, Tables 10, 11, and 12 (1952-1982); *Government Finances in [year]* (1985-1990).

Table 56
State and Local General Revenue, by Source, 1948-1990
(millions)

Year	Total	Intergovernmental	Own-Source						
			Total	Individual Income	Sales and Gross Receipts	Property	Other	Charges and Miscellaneous	
1948	\$17,250	\$1,861	\$15,389	\$13,342	\$543	\$4,442	\$6,126	\$2,231	\$2,047
1950	20,911	2,486	18,425	15,914	788	5,154	7,349	2,623	2,511
1952	25,181	2,566	22,615	19,323	998	6,357	8,652	3,316	3,292
1953	27,307	2,870	24,437	20,908	1,065	6,927	9,375	3,541	3,529
1954	29,012	2,966	26,046	22,067	1,127	7,276	9,967	3,697	3,979
1955	31,073	3,131	27,942	23,483	1,237	7,643	10,735	3,868	4,459
1956	34,667	3,335	31,332	26,368	1,538	8,691	11,749	4,390	4,964
1957	38,164	3,843	34,321	28,817	1,754	9,467	12,864	4,732	5,503
1958	41,129	4,865	36,264	30,380	1,759	9,829	14,047	4,745	5,974
1959	45,306	6,377	38,929	32,379	1,994	10,437	14,983	4,965	6,550
1960	50,505	6,974	43,531	36,117	2,463	11,849	16,405	5,400	7,414
1961	54,037	7,131	46,906	38,861	2,613	12,463	18,002	5,783	8,045
1962	58,252	7,871	50,381	41,554	3,037	13,494	19,054	5,969	8,827
1963	62,269	8,663	53,606	44,014	3,267	14,446	19,833	6,468	9,593
1964	68,443	10,002	58,441	47,785	3,791	15,762	21,241	6,991	10,655
1965	74,000	11,029	62,971	51,243	4,090	17,118	22,583	7,452	11,729
1966	83,036	13,214	69,822	56,647	4,760	19,085	24,670	8,132	13,175
1967	91,197	15,370	75,827	61,000	5,826	20,530	26,047	8,597	14,827
1968	101,264	17,181	84,083	67,572	7,308	22,911	27,747	9,606	16,511
1969	114,550	19,153	95,397	76,712	8,908	26,519	30,673	10,612	18,686
1970	130,756	21,857	108,899	86,795	10,812	30,322	34,054	11,607	22,103
1971	144,928	26,146	118,782	94,975	11,900	33,233	37,852	11,990	23,807
1972	167,541	31,342	136,199	109,609	15,227	37,518	42,877	13,987	26,590
1973	190,214	39,256	150,958	121,102	17,994	42,047	45,283	15,778	29,856
1974	207,670	41,820	165,850	130,673	19,491	46,098	47,705	17,379	35,177
1975	228,171	47,034	181,137	141,465	21,454	49,815	51,491	18,705	39,668
1976	256,175	55,589	200,586	156,813	24,575	54,547	57,001	20,690	43,774
1977	285,796	62,575	223,221	175,879	29,246	60,641	62,527	23,465	47,343
1978	315,960	69,592	246,368	193,642	33,176	67,956	66,422	26,088	52,726
1979	343,279	75,164	268,115	205,514	36,932	74,427	64,944	29,211	62,600
1980	382,322	83,029	299,293	223,463	42,080	79,927	68,499	32,957	75,830
1981	423,403	90,294	333,109	244,514	46,426	85,971	74,969	37,148	88,595
1982	457,653	87,282	370,371	266,390	50,738	93,613	82,067	39,972	103,982
1983	486,752	90,006	396,746	284,436	55,129	100,247	89,105	39,955	112,310
1984	542,846	97,052	445,794	320,194	64,623	114,097	96,457	45,017	125,600
1985	597,640	106,158	491,482	350,367	70,361	126,376	103,757	49,873	141,596
1986	641,486	113,099	528,387	373,079	74,365	135,005	111,709	52,000	155,308
1987	686,860	114,857	572,003	404,803	83,935	144,091	121,203	55,575	167,200
1988	726,762	117,602	609,160	435,741	88,350	156,452	132,212	58,726	173,419
1989	785,844	125,824	660,020	468,647	97,807	166,016	142,525	62,300	191,373
1990	849,502	136,802	712,700	501,619	105,640	177,885	155,613	62,481	211,081

Sources: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 652-670; *Historical Statistics on Governmental Finances and Employment*, Census of Governments, various years; *Government Finances in [year]*.

Table 57
State and Local General Revenue, by Source, Percentage Distribution, 1948-1990

Year	Total	Intergovernmental	Own-Source						Charges and Miscellaneous
			Total	Total	Individual Income	Sales and Gross Receipts	Property	Other	
1948	\$17,250	10.8%	89.2%	77.3%	3.1%	25.8%	35.5%	12.9%	11.9%
1950	20,911	11.9	88.1	76.1	3.8	24.6	35.1	12.5	12.0
1952	25,181	10.2	89.8	76.7	4.0	25.2	34.4	13.2	13.1
1953	27,307	10.5	89.5	76.6	3.9	25.4	34.3	13.0	12.9
1954	29,012	10.2	89.8	76.1	3.9	25.1	34.4	12.7	13.7
1955	31,073	10.1	89.9	75.6	4.0	24.6	34.5	12.4	14.4
1956	34,667	9.6	90.4	76.1	4.4	25.1	33.9	12.7	14.3
1957	38,164	10.1	89.9	75.5	4.6	24.8	33.7	12.4	14.4
1958	41,129	11.8	88.2	73.9	4.3	23.9	34.2	11.5	14.5
1959	45,306	14.1	85.9	71.5	4.4	23.0	33.1	11.0	14.5
1960	50,505	13.8	86.2	71.5	4.9	23.5	32.5	10.7	14.7
1961	54,037	13.2	86.8	71.9	4.8	23.1	33.3	10.7	14.9
1962	58,252	13.5	86.5	71.3	5.2	23.2	32.7	10.2	15.2
1963	62,269	13.9	86.1	70.7	5.2	23.2	31.9	10.4	15.4
1964	68,443	14.6	85.4	69.8	5.5	23.0	31.0	10.2	15.6
1965	74,000	14.9	85.1	69.2	5.5	23.1	30.5	10.1	15.9
1966	83,036	15.9	84.1	68.2	5.7	23.0	29.7	9.8	15.9
1967	91,197	16.9	83.1	66.9	6.4	22.5	28.6	9.4	16.3
1968	101,264	17.0	83.0	66.7	7.2	22.6	27.4	9.5	16.3
1969	114,550	16.7	83.3	67.0	7.8	23.2	26.8	9.3	16.3
1970	130,756	16.7	83.3	66.4	8.3	23.2	26.0	8.9	16.9
1971	144,928	18.0	82.0	65.5	8.2	22.9	26.1	8.3	16.4
1972	167,541	18.7	81.3	65.4	9.1	22.4	25.6	8.3	15.9
1973	190,214	20.6	79.4	63.7	9.5	22.1	23.8	8.3	15.7
1974	207,670	20.1	79.9	62.9	9.4	22.2	23.0	8.4	16.9
1975	228,171	20.6	79.4	62.0	9.4	21.8	22.6	8.2	17.4
1976	256,175	21.7	78.3	61.2	9.6	21.3	22.3	8.1	17.1
1977	285,796	21.9	78.1	61.5	10.2	21.2	21.9	8.2	16.6
1978	315,960	22.0	78.0	61.3	10.5	21.5	21.0	8.3	16.7
1979	343,279	21.9	78.1	59.9	10.8	21.7	18.9	8.5	18.2
1980	382,322	21.7	78.3	58.4	11.0	20.9	17.9	8.6	19.8
1981	423,403	21.3	78.7	57.7	11.0	20.3	17.7	8.8	20.9
1982	457,653	19.1	80.9	58.2	11.1	20.5	17.9	8.7	22.7
1983	486,752	18.5	81.5	58.4	11.3	20.6	18.3	8.2	23.1
1984	542,846	17.9	82.1	59.0	11.9	21.0	17.8	8.3	23.1
1985	598,121	17.7	82.2	58.6	11.8	21.1	17.3	8.3	23.7
1986	641,486	17.6	82.4	58.2	11.6	21.0	17.4	8.1	24.2
1987	686,860	16.7	83.3	58.9	12.2	21.0	17.6	8.1	24.3
1988 ^f	726,762	16.2	83.8	60.0	12.2	21.5	18.2	8.1	23.9
1989	785,844	16.0	84.0	59.6	12.4	21.1	18.1	7.9	24.4
1990	849,502	16.1	83.9	59.0	12.4	20.9	18.3	7.4	24.8

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States*, Table Series Y 652-670; *Historical Statistics on Governmental Finances and Employment*, Census of Governments, various years; *Government Finances in [year]*.

Table 58
State General Revenue, by Source, 1948-1990
(millions)

Year	Total	Intergov- ernmental	Own-Source Taxes						Charges and Miscellaneous
			Total	Total	Individual Income	Corporation Income	Sales and Gross Receipts	Other	
1948	\$9,257	\$1,740	\$7,517	\$6,743	\$499	\$585	\$4,042	\$1,617	\$774
1950	11,262	2,423	8,839	7,930	724	586	4,670	1,950	909
1952	13,429	2,485	10,944	9,857	913	838	5,730	2,376	1,087
1953	14,511	2,761	11,750	10,552	969	810	6,209	2,564	1,198
1954	15,299	2,883	12,417	11,089	1,004	772	6,573	2,740	1,328
1955	16,194	2,988	13,205	11,597	1,094	737	6,864	2,902	1,608
1956	18,389	3,296	15,093	13,375	1,374	890	7,801	3,310	1,718
1957	20,382	3,927	16,454	14,531	1,563	984	8,436	3,548	1,923
1958	21,772	4,763	17,008	14,919	1,544	1,018	8,750	3,607	2,089
1959	24,448	6,252	18,196	15,848	1,764	1,001	9,287	3,796	2,348
1960	27,363	6,745	20,618	18,036	2,209	1,180	10,510	4,137	2,583
1961	28,693	6,782	21,911	19,057	2,355	1,266	11,031	4,405	2,854
1962	31,157	7,481	23,677	20,561	2,728	1,308	12,038	4,487	3,116
1963	33,882	8,243	25,639	22,117	2,956	1,505	12,873	4,783	3,523
1964	37,648	9,463	28,184	24,243	3,415	1,695	13,957	5,176	3,942
1965	40,930	10,321	30,610	26,126	3,657	1,929	15,059	5,481	4,483
1966	46,757	12,246	34,511	29,380	4,228	2,038	17,044	6,070	5,131
1967	52,071	14,289	37,782	31,926	4,909	2,227	18,575	6,215	5,856
1968	59,132	15,935	43,197	36,400	6,231	2,518	20,979	6,672	6,797
1969	67,312	17,775	49,537	41,931	7,527	3,180	24,050	7,174	7,606
1970	77,755	20,247	57,507	47,962	9,183	3,738	27,254	7,787	9,545
1971	85,098	23,808	61,290	51,541	10,153	3,424	29,570	8,394	9,749
1972	98,633	27,982	70,651	59,870	12,996	4,416	33,250	9,208	10,780
1973	113,132	32,700	80,432	68,069	15,587	5,425	37,123	9,934	12,363
1974	122,327	33,170	89,157	74,207	17,078	6,015	40,556	10,558	14,950
1975	134,612	37,828	96,784	80,155	18,819	6,642	43,346	11,348	16,629
1976	152,118	44,717	107,401	89,256	21,448	7,273	47,391	13,144	18,145
1977	169,126	48,627	120,499	101,085	25,493	9,174	52,362	14,056	19,414
1978	189,099	53,461	135,638	113,261	29,105	10,738	58,270	15,148	22,377
1979	208,048	57,087	150,961	124,908	32,622	12,128	63,668	16,490	25,998
1980	233,591	64,326	169,265	137,075	37,089	13,321	67,855	18,810	32,190
1981	258,160	70,786	187,374	149,738	40,895	14,143	72,751	21,949	37,636
1982	275,110	69,165	205,945	162,658	45,708	14,006	78,801	24,143	43,338
1983	290,480	72,728	217,752	171,440	49,789	13,153	83,894	24,604	46,312
1984	330,740	81,450	249,290	196,795	58,942	15,511	95,802	26,540	52,495
1985	365,344	89,922	275,422	215,320	63,644	17,631	105,325	28,934	60,102
1986	393,476	98,574	294,902	228,054	67,469	18,363	112,343	29,879	66,848
1987	419,054	102,381	316,674	246,501	76,215	20,476	119,361	30,448	70,173
1988	445,586	107,241	338,345	264,146	80,133	21,607	130,330	32,074	74,199
1989	482,477	115,765	366,712	284,169	88,819	23,861	138,249	33,239	82,543
1990	517,429	126,329	391,101	300,489	96,076	21,751	147,069	35,593	90,612

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

Table 59
State General Revenue, by Source, Percentage Distribution, 1948-1990

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

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

Table 60
Local General Revenue, by Source, 1948-1990
(millions)

Year	Total	Intergovernmental	Own-Source						
			Total	Taxes			Sales	Other	Charges and Miscellaneous
				Total	Property	Individual Income			
1948	\$11,373	\$3,501	\$7,872	\$6,599	\$5,850	\$44	\$400	\$305	\$1,273
1950	14,014	4,428	9,586	7,984	7,042	64	484	394	1,602
1952	16,952	5,281	11,671	9,466	8,282	85	627	472	2,205
1953	18,371	5,684	12,687	10,356	9,010	96	718	532	2,331
1954	19,562	5,933	13,629	10,978	9,577	122	703	576	2,651
1955	21,092	6,355	14,737	11,886	10,323	143	779	641	2,851
1956	23,137	6,899	16,238	12,992	11,282	164	889	657	3,246
1957	25,531	7,664	17,866	14,286	12,385	191	1,031	679	3,580
1958	27,723	8,378	19,345	15,461	13,514	215	1,079	653	3,885
1959	29,621	8,888	20,733	16,531	14,417	230	1,150	734	4,202
1960	33,027	10,114	22,912	18,081	15,798	254	1,339	690	4,831
1961	35,899	10,904	24,955	19,804	17,370	258	1,432	744	5,192
1962	38,346	11,642	26,705	20,993	18,414	309	1,456	814	5,711
1963	40,558	12,591	27,967	21,897	19,145	311	1,574	867	6,070
1964	44,084	13,829	30,256	23,542	20,519	376	1,806	841	6,714
1965	47,528	15,165	32,362	25,116	21,817	433	2,059	807	7,245
1966	53,172	17,769	35,404	27,361	23,836	472	2,041	1,012	8,044
1967	58,235	20,187	38,045	29,074	25,186	916	1,956	1,016	8,971
1968	63,181	22,296	40,886	31,171	26,835	1,077	1,932	1,327	9,714
1969	71,943	26,082	45,861	34,781	29,692	1,381	2,470	1,238	11,080
1970	80,916	29,525	51,392	38,833	32,963	1,630	3,068	1,172	12,558
1971	91,963	34,472	57,491	43,434	36,726	1,747	3,662	1,299	14,058
1972	105,243	39,694	65,549	49,739	41,620	2,230	4,268	1,621	15,810
1973	118,392	47,866	70,526	53,032	43,970	2,406	4,924	1,732	17,493
1974	131,434	54,741	76,693	56,466	46,404	2,413	5,542	2,107	20,227
1975	146,307	61,954	84,353	61,310	50,040	2,635	6,468	2,167	23,043
1976	162,931	69,745	93,186	67,557	54,884	3,127	7,156	2,390	25,628
1977	179,045	76,831	102,214	74,852	60,267	3,754	8,278	2,553	27,362
1978	194,784	84,054	110,730	80,381	64,058	4,071	9,326	2,926	30,349
1979	211,987	94,778	117,209	80,606	62,454	4,309	10,579	3,264	36,603
1980	232,452	102,425	130,027	86,387	65,607	4,990	12,072	3,718	43,640
1981	257,180	111,444	145,736	94,776	72,020	5,531	13,220	4,005	50,960
1982	281,045	116,619	164,426	103,783	78,952	6,097	14,824	3,910	60,643
1983	298,393	119,399	178,994	113,145	85,973	6,445	16,352	4,375	65,998
1984	323,236	126,732	196,504	123,399	92,595	7,215	18,296	5,293	73,105
1985	354,146	138,083	216,063	134,473	99,772	7,974	20,956	5,771	81,630
1986	380,663	147,257	233,406	144,997	107,356	8,536	22,628	6,477	88,409
1987	410,437	156,285	254,062	158,216	116,618	9,663	24,455	7,480	95,846
1988	433,977	162,713	271,263	171,595	127,191	10,272	26,122	8,010	99,668
1989	468,549	175,241	293,308	184,478	137,107	8,988	27,767	10,616	108,830
1990	512,322	190,723	321,599	201,130	149,765	9,563	30,815	10,985	120,469

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

Table 61
Local General Revenue, by Source, Percentage Distribution, 1948-1990

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

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

Table 62
Major Federal, State, and Local Tax Revenues, by Source, 1948-1990
(millions)

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

¹ Excludes social insurance taxes and contributions. In 1990, the federal government trust funds received \$371.2 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement). State and local government trust funds received \$124 billion. User charges and miscellaneous general revenue equaled \$359 billion for all governments in 1990.

² Customs duties collected by federal government only.

(continued on next page)

Table 62 (cont.)
Major Federal, State, and Local Tax Revenues, by Source, 1948-1990
(millions)

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

³ Local individual and corporation income taxes. For 1990, local individual income tax revenues were \$9,563 million and corporation income tax revenues were \$1,815 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

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

Table 63
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1990
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1957	\$98,632	\$69,815	\$28,817	\$14,531	\$14,286	\$5,908	\$2,790	\$4,511	\$794	\$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983	665,764	381,179	284,585	171,440	113,145	40,118	25,218	38,629	5,893	3,288
1985	803,830	454,037	349,793	215,320	134,473	47,647	30,898	44,750	6,819	4,359
1986	844,977	471,898	373,079	228,054	144,997	50,873	34,049	48,040	7,270	4,766
1987	944,203	539,400	404,803	246,501	158,216	55,366	37,240	51,809	8,114	5,687
1988	998,341	562,600	435,741	264,146	171,595	59,791	40,578	56,065	9,071	6,091
1989	1,084,500	615,853	468,647	284,169	184,478	63,930	44,196	60,479	9,844	6,029
1990	1,133,886	632,267	501,619	300,489	201,130	68,788	48,750	65,923	10,564	7,105
Property Taxes										
1957	12,864	n.a.	12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047	n.a.	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1977	62,527	n.a.	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944	n.a.	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969	n.a.	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918	n.a.	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253	n.a.	89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1985	103,757	n.a.	103,757	3,984	99,772	23,459	23,193	43,539	6,357	3,226
1986	111,709	n.a.	111,709	4,355	107,356	25,061	25,366	46,777	6,741	3,412
1987	121,203	n.a.	121,203	4,700	116,618	27,163	27,362	50,488	7,489	4,116
1988	132,212	n.a.	132,212	5,021	127,191	29,948	29,680	54,611	8,336	4,617
1989	142,525	n.a.	142,525	5,417	137,107	32,324	32,232	58,984	9,073	4,496
1990	155,613	n.a.	155,613	5,848	149,765	35,024	35,723	64,285	9,762	4,971
General and Selective Sales and Gross Receipts Taxes, and Customs²										
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	-
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	-
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983	144,718	44,471	100,247	83,895	16,352	11,193	3,936	424	8	790
1985	175,440	49,159	126,281	105,325	20,956	13,877	5,526	482	9	1,063
1986	182,051	47,046	135,005	112,343	22,628	14,657	6,205	480	11	1,275
1987	192,514	48,423	144,091	119,838	24,455	15,598	7,005	467	20	1,366
1988	209,056	52,604	156,452	130,330	26,122	16,690	7,703	471	25	1,233
1989	218,543	52,527	166,016	138,249	27,767	17,543	8,378	484	31	1,330
1990	231,855	53,970	177,885	147,069	30,815	19,190	9,176	548	34	1,867

Table 63 (cont.)
Federal, State, and Local Tax Revenues, by Government, Selected Years 1957-1990
(millions)

Year	Total ¹	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Income Taxes (corporation and individual)										
1957	\$59,525	\$56,787	\$2,738	\$2,547	\$191	\$181	-	\$7	\$3	n.a.
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	n.a.
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	n.a.
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	n.a.
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	n.a.
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	n.a.
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	n.a.
1985	481,504	392,249	89,255	81,281	7,974	6,627	826	364	157	n.a.
1986	506,461	412,102	94,359	85,832	8,536	7,074	908	387	167	n.a.
1987	582,843	476,483	106,359	96,691	9,663	8,060	1,002	419	182	n.a.
1988	607,389	495,376	112,013	101,740	10,272	8,423	1,196	458	195	n.a.
1989	672,710	548,981	123,729	112,680	11,048	9,033	1,303	489	223	n.a.
1990	689,597	560,391	129,206	117,827	11,379	9,131	1,465	531	251	n.a.
All Other Taxes										
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	-
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	-
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	258	125	20
1979	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983	36,446	10,748	25,698	21,322	4,375	2,693	968	450	200	66
1985	43,129	12,629	30,500	24,730	5,771	3,684	1,353	365	296	70
1986	44,756	12,750	32,000	25,524	6,477	4,081	1,570	396	351	79
1987	47,644	14,494	33,276	25,797	7,480	4,545	1,871	435	423	205
1988	49,683	14,620	35,088	27,077	8,010	4,730	1,999	525	515	241
1989	50,723	14,345	36,377	27,822	8,556	5,030	2,283	522	517	203
1990	56,821	17,906	38,915	29,745	9,170	5,444	2,386	558	516	267

n.a. — not applicable

- represents zero

¹ Excludes user charges, utility and liquor store revenues, and social insurance contributions. In 1990, the federal government trust funds received \$371.2 billion in social insurance taxes and contributions (OASD-HI, railroad retirement, unemployment insurance, federal supplementary medical insurance and employee retirement) and state and local government trust funds received \$124 billion. User charges and miscellaneous general revenue equaled \$359 billion for all governments in 1990.

² Customs duties collected by federal government only.

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

Table 64
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1990

Year	Total	Federal	State and Local Governments							
			Total	State	Local Governments					
					Total	Cities	Counties	School Districts	Townships	Special Districts
Total Taxes										
1957	\$98,632	70.8%	29.2%	14.7%	14.5%	6.0%	2.8%	4.6%	0.8%	0.3%
1967	176,121	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1977	419,778	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979	524,446	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1981	650,228	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982	671,424	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983	665,764	57.3	42.7	25.8	17.0	6.0	3.8	5.8	0.9	0.5
1984	735,023	56.4	43.6	26.8	16.8	5.9	3.8	5.7	0.9	0.5
1985	803,830	56.5	43.5	26.8	16.7	5.9	3.8	5.6	0.8	0.5
1986	844,977	55.8	44.2	27.0	17.2	6.0	4.0	5.7	0.9	0.6
1987	944,203	57.1	42.9	26.1	16.8	5.6	3.9	5.5	0.9	0.6
1988	998,341	56.4	43.6	26.5	17.2	6.0	4.0	5.6	0.9	0.6
1989	1,084,500	56.8	43.2	26.2	17.0	5.9	4.1	5.6	0.9	0.6
1990	1,133,886	55.8	44.2	26.5	17.7	6.1	4.3	5.8	0.9	0.6
Property Taxes										
1957	12,864	n.a.	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	26,047	n.a.	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1977	62,527	n.a.	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	64,944	n.a.	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	74,969	n.a.	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	81,918	n.a.	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	89,253	n.a.	100.0	3.7	96.3	23.2	22.0	41.9	6.2	2.7
1984	96,457	n.a.	100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985	103,757	n.a.	100.0	3.8	96.2	22.6	22.4	42.0	6.1	3.1
1986	111,709	n.a.	100.0	3.9	96.1	22.4	22.7	41.9	6.0	3.1
1987	121,203	n.a.	100.0	3.8	96.2	22.4	22.6	41.6	6.2	3.4
1988	132,212	n.a.	100.0	3.8	96.2	22.6	22.4	41.3	6.3	3.5
1989	142,525	n.a.	100.0	3.8	96.2	22.7	22.6	41.4	6.4	3.2
1990	155,613	n.a.	100.0	3.8	96.2	22.5	23.0	41.3	6.3	3.2
General and Selective Sales and Gross Receipts Taxes, and Customs¹										
1957	20,594	54.0	46.0	41.0	5.0	4.5	0.4	<	0.1	-
1967	36,336	43.5	56.5	51.1	5.4	4.5	0.7	0.1	0.1	-
1977	83,821	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979	100,961	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1981	134,532	36.1	63.9	54.1	9.8	6.7	2.5	0.3	<	0.3
1982	139,311	32.8	67.2	56.6	10.6	7.3	2.6	0.3	<	0.4
1983	144,718	30.7	69.3	58.0	11.3	7.7	2.7	0.3	<	0.5
1984	163,556	30.2	69.8	58.6	11.2	7.6	2.8	0.3	<	0.5
1985	175,440	28.0	72.0	60.0	11.9	7.9	3.1	0.3	<	0.6
1986	182,051	25.8	74.2	61.7	12.4	8.1	3.4	0.3	<	0.7
1987	192,514	25.1	74.9	62.2	12.7	8.1	3.6	0.2	<	0.7
1988	209,056	25.2	74.8	62.3	12.5	8.0	3.7	0.2	<	0.6
1989	218,543	24.0	76.0	63.3	12.7	8.0	3.8	0.2	<	0.6
1990	231,855	23.3	76.7	63.4	13.3	8.3	4.0	0.2	<	0.8

Table 64 (cont.)
Federal, State, and Local Tax Revenues, Percentage Distribution, by Source, Selected Years 1957-1990

Year	Total	Federal	State and Local Governments							
			Total	State	Local Governments					
					Cities	Counties	School Districts	Townships	Special Districts	
Income Taxes (corporation and individual)²										
1957	\$59,525	95.4%	4.6%	4.3%	0.3%	0.3%	-	<	<	n.a.
1967	103,549	92.2	7.8	6.9	0.9	0.8	<	0.1	<	n.a.
1977	250,037	84.6	15.4	13.9	1.5	1.2	0.2	0.1	<	n.a.
1979	332,578	85.2	14.8	13.5	1.3	1.1	0.2	0.1	<	n.a.
1981	407,257	85.1	14.9	13.5	1.4	1.1	0.1	0.1	<	n.a.
1982	413,136	84.1	15.9	14.5	1.5	1.2	0.2	0.1	<	n.a.
1983	395,347	82.4	17.6	15.9	1.6	1.3	0.2	0.1	<	n.a.
1984	434,518	81.2	18.8	17.1	1.7	1.4	0.2	0.1	<	n.a.
1985	481,504	81.5	18.5	16.9	1.7	1.4	0.2	0.1	<	n.a.
1986	506,461	81.4	18.6	16.9	1.7	1.4	0.2	0.1	<	n.a.
1987	582,843	81.8	18.2	16.6	1.7	1.4	0.2	0.1	<	n.a.
1988	607,389	81.5	18.5	16.8	1.7	1.4	0.2	0.1	<	n.a.
1989	672,710	81.6	18.4	16.8	1.6	1.3	0.2	0.1	<	n.a.
1990	689,597	81.3	18.7	17.1	1.7	1.3	0.2	0.1	<	n.a.
All Other Taxes										
1957	5,649	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	-
1967	10,188	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	-
1977	23,393	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979	25,963	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1981	33,470	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982	37,059	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983	36,446	29.5	70.5	58.5	12.0	7.4	2.7	1.2	0.5	0.2
1984	40,492	30.9	69.1	56.0	13.1	8.0	3.4	2.0	1.0	0.2
1985	43,129	29.3	70.7	57.3	13.4	8.5	3.1	0.8	0.7	0.2
1986	44,751	28.5	71.5	57.0	14.5	9.1	3.5	0.9	0.8	0.2
1987	47,770	30.3	69.7	54.0	15.7	9.5	3.9	0.9	0.9	0.4
1988	49,708	29.4	70.6	54.5	16.1	9.5	4.0	1.1	1.0	0.5
1989	50,723	28.3	71.7	54.9	16.9	9.9	4.5	1.0	1.0	0.4
1990	56,821	31.5	68.5	52.3	16.1	9.6	4.2	1.0	0.9	0.5

n.a. — not applicable

- represents zero

< rounds to zero

¹ Customs duties collected by federal government only.

² See Table 48 for separate accounting of federal and state individual and corporation income taxes.

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

Table 65
Federal, State, and Local Tax Revenues, Percentage Distribution by Government, Selected Years 1957-1990

Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporation Income	All Other
Federal, State, and Local Governments					
1957	\$98,632	13.0%	20.9%	60.4%	5.7%
1967	176,121	14.8	20.6	58.8	5.8
1977	419,778	14.9	20.0	59.6	5.6
1979	524,446	12.4	19.3	63.4	5.0
1981	650,228	11.5	20.7	62.6	5.2
1982	671,424	12.2	20.7	61.5	5.5
1983	665,764	13.4	21.7	59.4	5.5
1984	735,023	13.1	22.3	59.1	5.5
1985	803,830	12.9	21.8	59.9	5.4
1986	844,977	13.2	21.5	59.9	5.3
1987	944,203	12.8	20.4	61.7	5.1
1988	998,341	13.2	20.9	60.9	5.0
1989	1,084,500	13.1	20.2	62.0	4.7
1990	1,133,886	13.7	20.4	60.8	5.0
Federal Government					
1957	69,815	n.a.	15.9	81.3	2.7
1967	115,121	n.a.	13.7	83.0	3.3
1977	243,842	n.a.	9.5	86.8	3.7
1979	318,932	n.a.	8.4	88.9	2.7
1981	405,714	n.a.	12.0	85.5	2.6
1982	405,125	n.a.	11.3	85.7	3.0
1983	381,179	n.a.	11.7	85.5	2.8
1984	414,829	n.a.	11.9	85.1	3.0
1985	454,037	n.a.	10.8	86.4	2.8
1986	471,898	n.a.	10.0	87.3	2.7
1987	539,400	n.a.	9.0	88.3	2.7
1988	562,600	n.a.	9.4	88.1	2.6
1989	615,853	n.a.	8.5	89.1	2.3
1990	632,267	n.a.	8.5	88.6	2.8
State and Local Governments					
1957	28,817	44.6	32.9	9.5	13.0
1967	61,000	42.7	33.7	13.2	10.4
1977	175,936	35.5	34.5	21.8	8.2
1979	205,514	31.6	36.1	23.9	8.4
1981	244,514	30.7	35.2	24.8	9.4
1982	266,299	30.8	35.2	24.7	9.4
1983	284,585	31.4	35.2	24.4	9.0
1984	320,194	30.1	35.6	25.5	8.7
1985	349,793	29.7	36.1	25.5	8.7
1986	373,079	29.9	36.2	25.3	8.6
1987	404,803	29.9	35.6	26.3	8.2
1988	435,741	30.4	35.9	25.7	8.1
1989	468,647	30.4	35.4	26.4	7.8
1990	501,619	31.0	35.5	25.8	7.8
State Governments					
1957	14,531	3.3	58.1	17.5	21.1
1967	31,926	2.7	58.2	22.4	16.8
1977	101,085	2.2	51.8	34.3	11.7
1979	124,908	2.0	51.0	35.8	11.2
1981	149,738	2.0	48.6	36.8	12.7
1982	162,658	1.9	48.4	36.7	12.9
1983	171,440	1.9	48.9	36.7	12.4
1984	196,795	2.0	48.7	37.8	11.5
1985	215,320	1.9	48.9	37.7	11.5
1986	228,054	1.9	49.3	37.6	11.2
1987	246,501	1.9	48.5	39.2	10.4
1988	264,146	1.9	49.3	38.6	10.3
1989	284,169	1.9	48.7	39.7	9.8
1990	300,489	1.9	48.9	39.2	9.9

(continued on next page)

Table 65 (cont.)

Federal, State, and Local Tax Revenues, Percentage Distribution by Government, Selected Years 1957-1990

Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporation Income	All Other
Local Governments					
1957	\$14,286	86.7%	7.2%	1.3%	4.8%
1967	29,074	86.6	6.7	3.2	3.5
1977	74,852	80.5	11.1	5.0	3.4
1979	80,606	77.5	13.1	5.3	4.0
1981	94,776	76.0	13.9	5.8	4.2
1982	103,641	76.0	14.3	5.9	3.8
1983	113,145	76.0	14.5	5.7	3.9
1984	123,399	75.0	14.8	5.8	4.3
1985	134,473	74.2	15.6	5.9	4.3
1986	144,997	74.0	15.6	5.9	4.5
1987	158,216	73.7	15.5	6.1	4.7
1988	171,595	74.1	15.2	6.0	4.7
1989	184,478	74.3	15.1	6.0	4.6
1990	201,130	74.5	15.3	5.7	4.6
Cities					
1957	5,908	72.7	15.8	3.1	8.4
1967	10,507	70.0	15.7	7.8	6.6
1977	26,050	60.0	22.3	11.9	5.9
1979	28,762	55.8	25.4	12.2	6.6
1981	34,105	53.6	26.3	13.3	6.9
1982	37,077	52.6	27.5	13.4	6.5
1983	40,118	51.5	27.9	13.1	6.7
1984	43,719	50.5	28.5	13.7	7.4
1985	47,647	49.2	29.1	13.9	7.7
1986	50,873	49.3	28.8	13.9	8.0
1987	55,366	49.1	28.2	14.6	8.2
1988	59,791	50.1	27.9	14.1	7.9
1989	63,930	50.6	27.4	14.1	7.9
1990	68,788	50.9	27.9	13.3	7.9
Counties					
1957	2,790	93.7	2.8	-	3.6
1967	5,702	92.1	4.5	0.3	3.1
1977	15,875	81.2	12.4	2.4	3.9
1979	16,958	77.1	15.3	3.0	4.6
1981	20,667	76.4	16.5	2.9	4.2
1982	22,917	77.3	16.0	2.9	3.9
1983	25,218	77.8	15.6	2.8	3.8
1984	27,901	76.5	16.2	2.7	4.9
1985	30,898	75.1	17.9	2.7	4.4
1986	34,049	74.5	18.2	2.7	4.6
1987	37,240	73.5	18.8	2.7	5.0
1988	40,578	73.1	19.0	2.9	4.9
1989	44,196	72.9	19.0	2.9	5.2
1990	48,750	73.3	18.8	3.0	4.9
School Districts					
1957	4,511	98.6	0.1	0.2	1.2
1967	10,811	98.4	0.2	0.7	0.8
1977	27,124	97.5	0.9	0.7	1.0
1979	28,226	96.7	1.2	0.8	1.3
1981	32,271	96.1	1.2	0.9	1.8
1982	35,544	96.8	1.2	1.0	1.0
1983	38,629	96.9	1.1	0.8	1.2
1984	41,633	96.9	1.1	0.8	2.0
1985	44,750	97.3	1.1	0.8	0.8
1986	48,040	97.4	1.0	0.8	0.8
1987	51,809	97.5	0.9	0.8	0.8
1988	56,065	97.4	0.8	0.8	0.9
1989	60,479	97.5	0.8	0.8	0.9
1990	65,923	97.5	0.8	0.8	0.8

(continued on next page)

Table 65 (cont.)
Federal, State, and Local Tax Revenues, Percentage Distribution by Government, Selected Years 1957-1990

Year	Total (millions)	Property	General and Selective Sales, Gross Receipts, and Customs ¹	Individual and Corporation Income	All Other
Townships					
1957	794	93.6	2.1	0.4	3.9
1967	1,465	92.8	2.3	0.6	4.4
1977	4,060	91.7	3.4	1.8	3.1
1979	4,762	90.7	3.8	1.8	3.7
1981	5,150	94.1	0.2	2.4	3.4
1982	5,330	93.7	0.2	2.5	3.6
1983	5,893	94.0	0.1	2.5	3.4
1984	6,386	93.6	0.1	2.3	6.2
1985	6,819	93.2	0.1	2.3	4.3
1986	7,270	92.7	0.2	2.3	4.8
1987	8,114	92.3	0.2	2.2	5.2
1988	9,071	91.9	0.3	2.1	5.7
1989	9,844	92.2	0.3	2.3	5.3
1990	10,564	92.4	0.3	2.4	4.9
Special Districts					
1957	283	100.0	-	n.a.	-
1967	589	100.0	-	n.a.	-
1977	1,743	91.2	7.6	n.a.	1.1
1979	1,898	89.6	9.3	n.a.	1.1
1981	2,585	80.4	17.8	n.a.	1.7
1982	2,774	78.9	19.4	n.a.	1.7
1983	3,288	74.0	24.0	n.a.	2.0
1984	3,760	76.4	21.9	n.a.	1.7
1985	4,359	74.0	24.4	n.a.	1.6
1986	4,766	71.6	26.8	n.a.	1.7
1987	5,687	72.4	24.0	n.a.	3.6
1988	6,091	75.8	20.2	n.a.	4.0
1989	6,029	74.6	22.1	n.a.	3.4
1990	7,105	70.0	26.3	n.a.	3.8

n.a. -- not applicable

- represents zero

¹ Customs duties collected by federal government only.

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

Table 66
Federal, State, and Local Tax Revenues, Average Annual Percentage Increase or Decrease (-), Selected Periods 1953-1990

Item	1989-1990	1988-1989	1987-1988	1986-1987	1985-1986	1984-1985	1983-1984	1982-1983	1981-1982	1980-1981	1978-1980	1973-1978	1968-1973	1963-1968	1958-1963	1953-1958	1948-1953
BY GOVERNMENT																	
All Governments	4.6%	8.6%	5.7%	11.8%	5.1%	9.4%	10.4%	-0.8%	3.3%	13.2%	10.8%	10.3%	9.1%	7.2%	5.9%	3.3%	41.1%
Federal	2.7	9.5	4.3	14.3	3.9	9.5	8.8	-5.9	-0.1	15.7	13.0	10.7	7.0	6.3	5.0	1.6	34.3
State and Local	7.0	7.6	7.5	8.6	6.5	9.4	12.5	6.9	8.9	9.4	7.4	9.8	12.4	9.0	7.7	7.8	56.1
State	5.7	7.6	6.9	8.3	5.6	9.7	14.8	5.4	8.6	9.2	10.0	10.7	13.3	10.5	8.2	7.2	60.7
Local	9.0	7.5	8.5	9.1	7.8	9.0	9.1	9.2	9.4	9.7	3.7	8.7	11.2	7.3	7.2	8.3	50.7
BY TYPE OF TAX																	
Federal																	
Individual Income	4.8%	11.1%	2.2%	12.5%	5.5%	11.8%	2.4%	-3.1%	4.4%	17.0%	16.1%	11.9%	8.5%	7.6%	6.5%	3.1%	43.4%
Corporation Income	-9.5	9.7	12.2	32.9	3.0	7.8	53.7	-24.8	-19.5	-5.4	3.8	10.6	4.8	5.8	1.5	-1.1	23.1
Sales, Gross Receipts, Customs	2.7	-0.1	8.6	2.9	-4.3	-0.6	11.2	-2.6	-5.9	51.6	12.2	5.2	3.9	2.7	4.7	1.7	19.7
Gift and Death	31.5	15.2	1.3	7.7	8.3	6.9	-0.7	-24.3	17.7	6.2	9.9	1.5	10.0	7.1	9.2	9.6	43.1
All Other	14.4	-20.3	0.4	20.9	-6.7	-4.7	38.7	13.4	12.6	-0.3	14.0	23.4	3.4	-7.7	18.1	1.3	41.1
State																	
Individual Income	8.2	10.8	5.5	12.6	5.6	8.4	18.4	8.9	11.8	10.3	12.9	13.3	20.1	16.1	13.9	9.8	97.5
Corporation Income	-8.8	10.0	4.6	12.9	4.2	13.7	17.9	-6.1	-1.0	6.2	11.4	14.6	16.6	10.8	8.1	4.7	67.7
General Sales, Gross Receipts	6.7	7.4	9.3	6.4	7.5	11.3	16.6	6.5	8.5	7.5	10.6	12.3	13.6	13.5	9.6	7.6	70.7
Selective Sales, Gross Receipts	5.6	4.0	7.3	7.1	4.8	7.7	9.9	6.3	8.0	6.7	3.6	5.8	10.5	7.6	6.9	6.8	43.5
Motor Vehicle and Operators' Licenses	5.2	5.2	6.7	7.9	7.6	12.4	10.0	3.9	6.3	6.9	4.9	5.9	7.9	6.9	4.7	8.3	38.5
Gift and Death	9.9	7.6	6.8	19.8	8.8	4.6	-12.5	10.7	3.2	9.5	5.1	5.2	10.4	7.9	11.1	9.6	52.7
All Other	7.5	1.9	4.9	-3.4	0.8	8.2	10.3	0.2	12.2	22.5	16.3	11.7	8.0	6.4	5.7	5.7	43.5
Local																	
Property	9.2	7.8	9.1	8.6	7.6	7.8	7.7	9.1	9.4	9.8	1.2	7.8	10.4	7.0	7.2	8.4	48.0
Sales, Gross Receipts	11.0	6.3	6.8	8.1	8.0	14.5	11.9	10.2	12.2	9.5	13.8	13.6	20.6	4.2	7.8	8.5	67.0
Local Income ¹	3.0	7.6	6.3	13.2	7.0	10.5	11.9	5.6	10.4	10.8	10.7	11.1	17.4	28.2	7.7	17.5	111.6
All Other	-0.8	15.5	7.1	15.5	12.2	9.0	21.0	12.3	-2.7	7.7	12.7	11.1	5.5	8.9	5.8	4.3	40.7
Exhibits																	
Gross National Product	5.1%	6.7%	7.5%	6.8%	5.6%	6.4%	10.8%	7.6%	3.7%	11.7%	10.2%	10.6%	9.0%	8.0%	5.9%	4.3%	43.4%
GNP Implicit Price Deflator	4.1	4.1	3.1	3.4	-2.6	3.0	3.7	3.9	6.4	9.7	8.9	7.6	5.5	2.8	1.8	2.6	22.8
Consumer Price Index	6.1	4.5	4.1	3.7	1.9	3.6	4.3	3.2	6.2	10.3	12.4	4.9	2.4	1.4	1.5	1.9	19.5

¹ Local individual and corporation income taxes. For 1989, the local individual income tax revenues were \$9,563 million and the corporation income tax revenues were \$1,815 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1991.

Table 67
Federal, State, and Local Tax Revenues as a Percentage of Gross National Product, Selected Years 1948-1990

	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1978	1973	1968	1963	1958	1953	1948
BY GOVERNMENT																		
All Governments	20.7%	20.9%	20.5%	20.9%	20.0%	20.0%	19.5%	19.5%	21.2%	21.3%	21.0%	20.8%	21.0%	20.7%	21.6%	21.5%	22.5%	19.6%
Federal	11.6	11.8	11.5	11.9	11.2 ^r	11.3	11.0	11.2	12.8	13.3	12.8	12.2	12.1	13.2	14.3	14.9	16.9	14.5
State and Local	9.2	9.0	8.9	9.0	8.8	8.7	8.5	8.4	8.4	8.0	8.2	8.6	8.9	7.6	7.3	6.7	5.6	5.1
State	5.5	5.5	5.4	5.5	5.4	5.4	5.2	5.0	5.1	4.9	5.0	5.0	5.0	4.1	3.6	3.3	2.8	2.6
Local	3.7	3.5	3.5	3.5	3.4	3.3 ^r	3.3	3.3	3.3	3.1	3.2	3.6	3.9	3.5	3.6	3.4	2.8	2.5
BY TYPE OF TAX																		
Federal¹																		
Individual Income	8.5	8.6	8.2	8.7	8.2	8.2 ^r	7.8 ^r	8.5	9.4	9.4	8.9	8.0	7.6	7.7	7.8	7.6	8.0	7.4
Corporation Income	1.7	2.0	1.9	1.9	1.5	1.5	1.5	1.1	1.6	2.0	2.4	2.7	2.7	3.2	3.6	4.4	5.7	3.7
Sales, Gross Receipts, Customs	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.3	1.4	1.6	1.2	1.1	1.5	1.8	2.3	2.5	2.8	2.9
Death and Gift	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.4	0.3	0.4	0.3	0.2	0.3
All Other	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
State																		
Individual Income	1.8	1.7	1.6	1.7	1.6	1.6	1.6	1.5	1.4	1.3	1.4	1.3	1.1	0.7	0.5	0.3	0.3	0.2
Corporation Income	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.3	0.2	0.2	0.2	0.2
General Sales, Gross Receipts	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.5	1.6	1.6	1.5	1.2	0.9	0.8	0.7	0.6
Selective Sales, Gross Receipts	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.3	1.2	1.2	1.1	1.0	1.0
Motor Vehicle and Operators' Licenses	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2
Death and Gift	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
All Other	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
Local																		
Property	2.7	2.6	2.6	2.6	2.5	2.5	2.5	2.5	2.5	2.4	2.4	2.8	3.2	3.0	3.2	3.0	2.4	2.2
Sales and Gross Receipts	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.2	0.3	0.2	0.2	0.2
Local Income ²	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-	-	-
All Other	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1

- represents zero

¹ Figures exclude user charges, utility and liquor store revenues, and social insurance contributions. In 1990, the federal government trust funds received \$371.2 billion in social insurance taxes and contributions (OASDHI, railroad retirement, unemployment insurance, federal supplementary medical insurance, and employee retirement), and state and local government trust funds received \$124 billion. User charges and miscellaneous general revenue equaled \$359 billion for all governments in 1990.

² Local individual and corporation income taxes. For 1990, the local individual income tax revenues were \$9,563 million and the corporation income tax revenues were \$1,815 million. Nearly all of the local corporation income taxes are raised in New York City and the District of Columbia.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*. Exhibits from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, April 1991.

Table 68
State and Local Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
(millions)

	Total Charges and Miscellaneous General Revenue	Current Charges											Miscellaneous General Revenue					
		Total	Education		Hospitals	Highways	Natural Resources	Parks and Recreation	Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Net Interest	Rents and Royalties	Net Lottery Revenue	Special Assessments	All Other ²	
			Total	Higher														Other
1952	\$3,292	\$2,263	\$634	n.a.	\$634	\$315	n.a.	\$135	\$39	\$231	n.a.	\$909	\$1,030	\$220	n.a.	n.a.	\$166	\$644
1953	3,529	2,429	767	n.a.	767	341	n.a.	121	51	225	n.a.	924	1,100	252	n.a.	n.a.	196	652
1954	3,979	2,674	825	n.a.	825	386	n.a.	135	55	250	n.a.	1,023	1,304	270	n.a.	n.a.	262	772
1955	4,459	2,972	939	n.a.	939	452	n.a.	133	72	269	n.a.	1,107	1,487	286	n.a.	n.a.	239	962
1956	4,964	3,379	1,118	n.a.	1,118	526	n.a.	152	81	275	n.a.	1,227	1,585	359	n.a.	n.a.	269	957
1957	5,503	3,776	1,278	n.a.	1,278	632	388	149	85	280	295	669	1,727	434	n.a.	n.a.	284	1,009
1958	5,974	4,157	1,389	n.a.	1,389	769	n.a.	184	n.a.	280	226	1,309	1,816	481	n.a.	n.a.	293	1,042
1959	6,550	4,663	1,603	n.a.	1,603	848	n.a.	198	97	295	357	1,265	1,886	475	n.a.	n.a.	334	1,077
1960	7,414	5,319	1,796	n.a.	1,796	883	n.a.	179	105	339	422	1,595	2,094	644	n.a.	n.a.	369	1,081
1961	8,045	5,704	1,916	n.a.	1,916	909	n.a.	163	112	385	469	1,750	2,342	674	n.a.	n.a.	392	1,276
1962	8,827	6,275	2,195	1,162	1,033	1,078	n.a.	198	124	376	507	1,797	2,552	702	n.a.	n.a.	389	1,461
1963	9,888	7,101	2,500	1,345	1,155	1,148	n.a.	222	134	454	633	2,010	2,787	825	n.a.	n.a.	449	1,513
1964	10,655	7,491	2,811	1,563	1,248	1,206	n.a.	212	143	414	642	2,063	3,164	919	n.a.	n.a.	555	1,690
1965	11,729	8,401	3,192	1,834	1,358	1,372	n.a.	241	155	458	710	2,273	3,328	1,133	n.a.	n.a.	509	1,686
1966	13,174	9,372	3,686	2,198	1,488	1,520	n.a.	259	175	457	789	2,486	3,804	1,406	n.a.	n.a.	529	1,869
1967	14,827	10,482	4,161	2,528	1,633	1,864	n.a.	229	195	466	743	2,824	4,345	1,712	n.a.	n.a.	459	2,174
1968	16,511	11,785	4,571	2,919	1,652	2,152	n.a.	235	178	521	678	3,450	4,727	1,818	n.a.	n.a.	378	2,531
1969	18,686	13,305	5,184	3,305	1,879	2,665	n.a.	273	236	546	904	3,497	5,381	2,255	n.a.	n.a.	491	2,635
1970	22,103	14,872	5,803	3,742	2,061	3,053	n.a.	304	273	589	1,172	3,678	7,231	2,952	n.a.	n.a.	574	3,705
1971	23,807	16,885	6,622	4,474	2,148	3,605	n.a.	341	316	633	1,378	3,990	6,922	3,309	n.a.	n.a.	598	3,015
1972	26,590	18,888	7,094	4,892	2,203	4,392	1,178	349	357	622	1,631	3,265	7,702	3,231	427	n.a.	727	3,317
1973	29,856	20,931	7,642	5,401	2,241	4,712	1,284	323	395	707	1,950	3,919	8,925	3,864	483	n.a.	774	3,804
1974	35,177	23,169	8,398	6,020	2,378	5,364	1,353	357	442	726	2,229	4,299	12,009	6,261	679	n.a.	825	4,244
1975	39,672	25,588	9,051	6,331	2,720	5,998	1,342	347	493	794	2,542	5,021	14,084	7,843	711	n.a.	825	4,704
1976	43,774	29,320	10,426	7,098	3,328	7,166	1,467	387	568	870	2,903	5,534	14,453	6,973	958	n.a.	879	5,642
1977	46,776	31,173	10,286	7,690	2,596	8,498	1,568	522	825	926	3,097	5,451	15,603	6,779	957	839	872	6,157
1978	52,726	34,701	11,393	8,546	2,847	9,227	1,635	538	950	1,033	3,591	6,335	18,025	8,211	1,221	990	995	6,608
1979	62,600	39,469	12,417	9,197	3,220	10,956	1,729	652	1,076	1,199	4,207	7,233	23,131	11,801	1,355	1,041	1,136	7,797

Table 68 (cont.)
State and Local Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
(millions)

Total Charges and Miscellaneous General Revenue	Current Charges												Miscellaneous General Revenue					
	Total	Education			Hospitals	Highways	Natural Resources	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Net Interest	Rents and Royalties	Net Lottery Revenue	Special Assessments	All Other ²	
		Total	Higher	Other														
1980	\$75,830	\$44,373	\$13,756	\$10,409	\$3,348	\$12,733	\$1,751	\$726	\$1,174	\$1,310	\$4,873	\$8,049	\$31,457	\$17,025	\$3,126	\$1,160	\$1,288	\$8,858
1981	88,595	50,238	15,326	11,803	3,523	14,760	1,913	831	1,370	1,346	5,702	8,991	38,358	20,458	4,987	1,349	1,353	10,210
1982	103,982	56,920	17,098	13,525	3,573	17,372	2,082	819	1,525	1,536	6,380	10,108	47,061	25,744	6,797	1,794	1,599	11,127
1983	112,310	62,625	18,829	14,808	4,021	19,244	2,238	901	1,711	1,643	7,460	10,600	49,685	26,102	8,395	2,282	1,625	11,281
1984	125,600	69,022	20,614	16,362	4,252	20,554	2,471	977	1,898	1,874	8,583	12,053	56,578	27,456	11,290	2,969	1,905	12,958
1985	141,732	74,506	21,936	17,512	4,424	21,611	2,757	1,040	2,097	2,072	9,573	13,420	67,228	33,259	13,453	3,887	2,111	14,518
1986	155,257	80,400	23,745	19,060	4,685	22,830	2,918	1,139	2,203	2,202	10,809	14,554	74,857	35,850	14,627	5,247	2,163	16,969
1987	166,019	86,199	24,976	20,231	4,745	24,080	3,189	1,304	2,471	2,337	11,998	15,844	79,820	36,899	15,963	5,507	2,386	19,065
1988	173,868	94,558	27,034	21,664	5,370	26,143	3,610	1,355	3,041	2,541	13,482	17,352	79,309	47,307	3,462	6,508	2,558	19,474
1989	191,373	104,576	30,060	24,049	6,011	28,745	3,930	1,484	3,182	2,754	15,162	19,259	86,797	53,016	2,595	8,040	2,275	20,872
1990	211,081	115,541	32,840	26,339	6,501	31,114	4,148	1,820	3,356	2,846	17,647	21,770	95,540	58,724	2,771	8,606	2,427	23,012

n.a. — not available

¹ Includes current charges for airports, water transportation, parking facilities, miscellaneous commercial activities, and others not elsewhere classified.

² Includes donations, fines and forfeits, sale of property, and others not elsewhere classified.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 69
State and Local Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

	Total Charges and Miscellaneous General Revenue	Current Charges											Miscellaneous General Revenue					
		Total	Education		Hospitals	Highways	Natural Resources	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Net Interest	Rents and Royalties	Net Lottery Revenue	Special Assessments	All Other ²	
			Total	Higher														Other
1952	\$3,292	68.7%	19.3%	n.a.	19.3%	9.6%	n.a.	4.1%	1.2%	7.0%	n.a.	27.6%	31.3%	6.7%	n.a.	n.a.	5.0	19.6%
1953	3,529	68.8	21.7	n.a.	21.7	9.7	n.a.	3.4	1.4	6.4	n.a.	26.2	31.2	7.1	n.a.	n.a.	5.6	18.5
1954	3,979	67.2	20.7	n.a.	20.7	9.7	n.a.	3.4	1.4	6.3	n.a.	25.7	32.8	6.8	n.a.	n.a.	6.6	19.4
1955	4,459	66.7	21.1	n.a.	21.1	10.1	n.a.	3.0	1.6	6.0	n.a.	24.8	33.3	6.4	n.a.	n.a.	5.4	21.6
1956	4,964	68.1	22.5	n.a.	22.5	10.6	n.a.	3.1	1.6	5.5	n.a.	24.7	31.9	7.2	n.a.	n.a.	5.4	19.3
1957	5,503	68.6	23.2	n.a.	23.2	11.5	7.1	2.7	1.5	5.1	5.4	12.2	31.4	7.9	n.a.	n.a.	5.2	18.3
1958	5,974	69.6	23.3	n.a.	23.3	12.9	n.a.	3.1	n.a.	4.7	3.8	21.9	30.4	8.1	n.a.	n.a.	4.9	17.4
1959	6,550	71.2	24.5	n.a.	24.5	12.9	n.a.	3.0	1.5	4.5	5.5	19.3	28.8	7.3	n.a.	n.a.	5.1	16.4
1960	7,414	71.7	24.2	n.a.	24.2	11.9	n.a.	2.4	1.4	4.6	5.7	21.5	28.2	8.7	n.a.	n.a.	5.0	14.6
1961	8,045	70.9	23.8	n.a.	23.8	11.3	n.a.	2.0	1.4	4.8	5.8	21.8	29.1	8.4	n.a.	n.a.	4.9	15.9
1962	8,827	71.1	24.9	13.2	11.7	12.2	n.a.	2.2	1.4	4.3	5.7	20.4	28.9	8.0	n.a.	n.a.	4.4	16.6
1963	9,888	71.8	25.3	13.6	11.7	11.6	n.a.	2.2	1.4	4.6	6.4	20.3	28.2	8.3	n.a.	n.a.	4.5	15.3
1964	10,655	70.3	26.4	14.7	11.7	11.3	n.a.	2.0	1.3	3.9	6.0	19.4	29.7	8.6	n.a.	n.a.	5.2	15.9
1965	11,729	71.6	27.2	15.6	11.6	11.7	n.a.	2.1	1.3	3.9	6.1	19.4	28.4	9.7	n.a.	n.a.	4.3	14.4
1966	13,174	71.1	28.0	16.7	11.3	11.5	n.a.	2.0	1.3	3.5	6.0	18.9	28.9	10.7	n.a.	n.a.	4.0	14.2
1967	14,827	70.7	28.1	17.0	11.0	12.6	n.a.	1.5	1.3	3.1	5.0	19.0	29.3	11.5	n.a.	n.a.	3.1	14.7
1968	16,511	71.4	27.7	17.7	10.0	13.0	n.a.	1.4	1.1	3.2	4.1	20.9	28.6	11.0	n.a.	n.a.	2.3	15.3
1969	18,686	71.2	27.7	17.7	10.1	14.3	n.a.	1.5	1.3	2.9	4.8	18.7	28.8	12.1	n.a.	n.a.	2.6	14.1
1970	22,103	67.3	26.3	16.9	9.3	13.8	n.a.	1.4	1.2	2.7	5.3	16.6	32.7	13.4	n.a.	n.a.	2.6	16.8
1971	23,807	70.9	27.8	18.8	9.0	15.1	n.a.	1.4	1.3	2.7	5.8	16.8	29.1	13.9	n.a.	n.a.	2.5	12.7
1972	26,590	71.0	26.7	18.4	8.3	16.5	4.4	1.3	1.3	2.3	6.1	12.3	29.0	12.2	1.6	n.a.	2.7	12.5
1973	29,856	70.1	25.6	18.1	7.5	15.8	4.3	1.1	1.3	2.4	6.5	13.1	29.9	12.9	1.6	n.a.	2.6	12.7
1974	35,177	65.9	23.9	17.1	6.8	15.2	3.8	1.0	1.3	2.1	6.3	12.2	34.1	17.8	1.9	n.a.	2.3	12.1
1975	39,672	64.5	22.8	16.0	6.9	15.1	3.4	0.9	1.2	2.0	6.4	12.7	35.5	19.8	1.8	n.a.	2.1	11.9
1976	43,774	67.0	23.8	16.2	7.6	16.4	3.4	0.9	1.3	2.0	6.6	12.6	33.0	15.9	2.2	n.a.	2.0	12.9
1977	46,776	66.6	22.0	16.4	5.6	18.2	3.4	1.1	1.8	2.0	6.6	11.7	33.4	14.5	2.0	1.8	1.9	13.2
1978	52,726	65.8	21.6	16.2	5.4	17.5	3.1	1.0	1.8	2.0	6.8	12.0	34.2	15.6	2.3	1.9	1.9	12.5
1979	62,600	63.0	19.8	14.7	5.1	17.5	2.8	1.0	1.7	1.9	6.7	11.6	37.0	18.9	2.2	1.7	1.8	12.5

Table 69 (cont.)

State and Local Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

Total Charges and Miscellaneous General Revenue	Current Charges											Miscellaneous General Revenue						
	Total	Education			Hospitals	Highways	Natural Resources	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Net Interest	Rents and Royalties	Net Lottery Revenue	Special Assessments	All Other ²	
		Total	Higher	Other														
1980	\$75,830	58.5%	18.1%	13.7%	4.4%	16.8%	2.3%	1.0%	1.5%	1.7%	6.4%	10.6%	41.5%	22.5%	4.1%	1.5%	1.7%	11.7%
1981	88,595	56.7	17.3	13.3	4.0	16.7	2.2	0.9	1.5	1.5	6.4	10.1	43.3	23.1	5.6	1.5	1.5	11.5
1982	103,982	54.7	16.4	13.0	3.4	16.7	2.0	0.8	1.5	1.5	6.1	9.7	45.3	24.8	6.5	1.7	1.5	10.7
1983	112,310	55.8	16.8	13.2	3.6	17.1	2.0	0.8	1.5	1.5	6.6	9.4	44.2	23.2	7.5	2.0	1.4	10.0
1984	125,600	55.0	16.4	13.0	3.4	16.4	2.0	0.8	1.5	1.5	6.8	9.6	45.0	21.9	9.0	2.4	1.5	10.3
1985	141,732	52.5	15.5	12.4	3.1	15.2	1.9	0.7	1.5	1.5	6.8	9.4	47.5	23.5	9.5	2.7	1.5	10.3
1986	155,257	51.8	15.3	12.3	3.0	14.7	1.9	0.7	1.4	1.4	7.0	9.4	48.2	23.1	9.4	3.4	1.4	10.9
1987	166,019	52.3	14.9	12.1	2.8	14.4	1.9	0.8	1.5	1.5	7.3	10.0	47.7	22.2	9.5	3.3	1.4	11.2
1988	173,868	54.5	15.6	12.5	3.1	15.1	2.1	0.8	1.8	1.5	7.8	10.0	45.5	27.3	2.0	3.8	1.5	11.0
1989	191,373	54.6	15.7	12.6	3.1	15.0	2.1	0.8	1.7	1.4	7.9	10.1	45.4	27.7	1.4	4.2	1.2	10.9
1990	211,081	54.7	15.6	12.5	3.1	14.7	2.0	0.9	1.6	1.3	8.4	10.3	45.3	27.8	1.3	4.1	1.1	10.9

¹ Includes current charges for airports, water transportation, parking facilities, miscellaneous commercial activities, and others not elsewhere classified.

² Includes donations, fines and forfeits, sale of property, and others not elsewhere classified.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 70
 State Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
 (millions)

	Total Charges and Miscellaneous General Revenue	Current Charges											Miscellaneous General Revenue					
		Total	Education		Hospitals	Highways	Natural Resources	Parks and Recreation	Air Transportation	Housing and Community Development	All Other ¹	Total	Net Interest	Net Lottery Revenue	Private Donations	Rents and Royalties	All Other ²	
			Total	Higher														Other
1952	\$1,087	\$728	\$381	\$367	\$14	\$97	\$72	\$74	n.a.	\$2	n.a.	\$102	\$360	\$126	n.a.	\$46	\$106	\$82
1953	1,198	804	410	398	12	111	103	81	n.a.	2	n.a.	97	394	142	n.a.	52	126	74
1954	1,328	863	425	412	13	126	115	88	n.a.	2	n.a.	107	465	154	n.a.	70	153	88
1955	1,608	953	479	463	16	143	136	91	n.a.	2	n.a.	102	655	161	n.a.	67	333	94
1956	1,718	1,092	540	522	18	155	180	99	n.a.	2	n.a.	116	626	204	n.a.	67	242	113
1957	1,923	1,240	613	594	19	173	228	103	n.a.	3	n.a.	120	683	237	n.a.	90	233	123
1958	2,089	1,400	698	678	20	188	277	112	n.a.	3	n.a.	122	689	267	n.a.	106	206	110
1959	2,348	1,575	774	755	19	209	329	126	n.a.	5	n.a.	132	772	248	n.a.	124	294	106
1960	2,583	1,783	850	838	12	233	382	102	n.a.	7	3	206	800	324	n.a.	150	n.a.	326
1961	2,854	1,959	966	947	19	258	401	106	n.a.	8	4	216	895	364	n.a.	156	n.a.	375
1962	3,116	2,198	1,098	1,078	20	292	436	111	n.a.	10	3	248	918	365	n.a.	158	n.a.	395
1963	3,523	2,462	1,260	1,239	21	333	461	118	n.a.	13	8	269	1,061	423	n.a.	174	n.a.	464
1964	3,942	2,747	1,454	1,431	23	354	499	126	n.a.	15	6	293	1,194	464	n.a.	207	314	209
1965	4,483	3,123	1,711	1,686	25	379	555	134	n.a.	16	5	323	1,360	546	n.a.	245	390	179
1966	5,131	3,606	2,036	2,008	28	427	620	148	n.a.	18	5	352	1,526	661	n.a.	279	387	199
1967	5,856	4,197	2,342	2,313	29	528	658	164	n.a.	21	6	478	1,659	826	n.a.	302	307	224
1968	6,797	4,891	2,742	2,690	52	741	691	170	n.a.	27	7	513	1,906	926	n.a.	309	384	287
1969	7,606	5,460	3,091	3,041	50	786	749	189	n.a.	33	8	604	2,146	1,083	n.a.	346	381	336
1970	9,545	6,102	3,500	3,428	72	874	812	207	n.a.	40	9	660	3,443	1,420	n.a.	356	1,284	383
1971	9,749	7,066	4,152	4,078	74	1,036	866	236	n.a.	51	12	713	2,683	1,549	n.a.	374	382	378
1972	10,780	7,820	4,521	4,435	86	1,181	910	256	n.a.	63	18	872	2,960	1,536	n.a.	396	427	601
1973	12,363	8,609	4,891	4,791	100	1,306	975	275	n.a.	73	19	1,071	3,754	1,921	n.a.	471	483	879
1974	14,950	9,597	5,490	5,364	126	1,486	1,002	320	n.a.	87	39	1,175	5,353	3,161	n.a.	533	679	980
1975	16,629	10,437	5,751	5,625	126	1,750	991	318	n.a.	98	37	1,491	6,193	3,731	n.a.	665	711	1,085
1976	18,145	11,652	6,347	6,212	136	2,116	1,054	359	n.a.	109	28	1,640	6,493	3,387	n.a.	766	958	1,381
1977	19,414	12,076	6,818	6,678	140	2,370	1,106	366	191	141	44	1,039	7,338	3,475	839	835	957	1,232
1978	22,377	13,554	7,658	7,502	156	2,721	1,170	387	264	155	58	1,141	8,823	4,390	990	945	1,220	1,277
1979	25,998	14,859	8,308	8,090	218	3,034	1,230	433	281	176	75	1,323	11,139	6,289	1,041	901	1,355	1,552

Table 70 (cont.)
 State Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
 (millions)

Total Charges and Miscel- laneous General Revenue	Current Charges											Miscellaneous General Revenue						
	Total	Education			Hospitals	Highways	Natural Resources	Parks and Recreation	Air Trans- por- tation	Housing and Com- munity Develop- ment	All Other ¹	Total	Net Interest	Net Lottery Revenue	Private Donations	Rents and Royalties	All Other ²	
		Total	Higher	Other														
1980	\$32,190	\$16,545	\$9,267	\$9,096	\$171	\$3,497	\$1,241	\$480	\$284	\$190	\$102	\$1,485	\$15,646	\$8,859	\$1,160	\$1,025	\$3,126	\$1,476
1981	37,636	18,775	10,517	10,312	205	4,085	1,339	567	326	206	109	1,625	18,861	9,756	1,349	1,205	4,987	1,563
1982	43,338	21,043	11,933	11,799	134	4,672	1,431	603	370	222	107	1,705	22,295	12,043	1,794	1,358	5,114	1,985
1983	46,312	23,182	13,126	12,964	161	5,309	1,532	637	403	235	147	1,794	23,130	12,185	2,282	1,517	5,006	2,140
1984	52,495	25,738	14,593	14,414	179	5,731	1,683	707	445	263	204	2,112	26,757	13,270	2,969	1,667	6,168	2,683
1985	60,102	27,590	15,664	15,444	220	5,956	1,835	771	497	299	218	2,349	32,512	16,173	3,887	1,914	7,449	3,089
1986	66,848	29,987	17,163	16,960	203	6,300	1,948	807	519	306	228	2,716	36,861	17,745	5,247	2,223	7,499	4,146
1987	70,173	31,900	18,116	17,884	232	6,759	2,085	798	567	354	214	3,007	38,272	18,829	5,453	2,426	7,100	4,465
1988	74,199	34,436	19,324	19,033	291	7,431	2,289	837	628	402	197	3,327	39,763	22,986	6,452	2,673	2,412	5,240
1989	82,543	38,553	21,502	21,166	336	8,526	2,434	954	708	538	179	3,710	43,990	25,218	7,971	3,147	2,028	5,626
1990	90,612	42,745	23,585	23,224	361	9,388	2,590	1,347	748	556	190	4,341	47,867	27,370	8,538	3,520	2,196	6,243

n.a. — not available

¹ Includes current charges for water transportation, sewerage, miscellaneous commercial activities, and others not elsewhere classified.

² Includes special assessments, fines and forfeits, sale of property, and others not elsewhere classified.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 71
 State Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

	Total Charges and Miscellaneous General Revenue	Current Charges											Miscellaneous General Revenue					
		Total	Education			Hospitals	Highways	Natural Resources	Parks and Recreation	Air Transportation	Housing and Community Development	All Other ¹	Total	Net Interest	Net Lottery Revenue	Private Donations	Rents and Royalties	All Other ²
			Total	Higher	Other													
1952	\$1,087	67.0%	35.1%	33.8%	1.3%	8.9%	6.6%	6.8%	n.a.	0.2%	n.a.	9.4%	33.1%	11.6%	n.a.	4.2%	9.8%	7.5%
1953	1,198	67.1	34.2	33.2	1.0	9.3	8.6	6.8	n.a.	0.2	n.a.	8.1	32.9	11.9	n.a.	4.3	10.5	6.2
1954	1,328	65.0	32.0	31.0	1.0	9.5	8.7	6.6	n.a.	0.2	n.a.	8.1	35.0	11.6	n.a.	5.3	11.5	6.6
1955	1,608	59.3	29.8	28.8	1.0	8.9	8.5	5.7	n.a.	0.1	n.a.	6.3	40.7	10.0	n.a.	4.2	20.7	5.8
1956	1,718	63.6	31.4	30.4	1.0	9.0	10.5	5.8	n.a.	0.1	n.a.	6.8	36.4	11.9	n.a.	3.9	14.1	6.6
1957	1,923	64.5	31.9	30.9	1.0	9.0	11.9	5.4	n.a.	0.2	n.a.	6.2	35.5	12.3	n.a.	4.7	12.1	6.4
1958	2,089	67.0	33.4	32.5	1.0	9.0	13.3	5.4	n.a.	0.1	n.a.	5.8	33.0	12.8	n.a.	5.1	9.9	5.3
1959	2,348	67.1	33.0	32.2	0.8	8.9	14.0	5.4	n.a.	0.2	n.a.	5.6	32.9	10.6	n.a.	5.3	12.5	4.5
1960	2,583	69.0	32.9	32.4	0.5	9.0	14.8	3.9	n.a.	0.3	0.1	8.0	31.0	12.5	n.a.	5.8	0.0	12.6
1961	2,854	68.6	33.8	33.2	0.7	9.0	14.1	3.7	n.a.	0.3	0.1	7.6	31.4	12.8	n.a.	5.5	0.0	13.1
1962	3,116	70.5	35.2	34.6	0.6	9.4	14.0	3.6	n.a.	0.3	0.1	8.0	29.5	11.7	n.a.	5.1	0.0	12.7
1963	3,523	69.9	35.8	35.2	0.6	9.5	13.1	3.3	n.a.	0.4	0.2	7.6	30.1	12.0	n.a.	4.9	0.0	13.2
1964	3,942	69.7	36.9	36.3	0.6	9.0	12.7	3.2	n.a.	0.4	0.2	7.4	30.3	11.8	n.a.	5.3	8.0	5.3
1965	4,483	69.7	38.2	37.6	0.6	8.5	12.4	3.0	n.a.	0.4	0.1	7.2	30.3	12.2	n.a.	5.5	8.7	4.0
1966	5,131	70.3	39.7	39.1	0.5	8.3	12.1	2.9	n.a.	0.4	0.1	6.9	29.7	12.9	n.a.	5.4	7.5	3.9
1967	5,856	71.7	40.0	39.5	0.5	9.0	11.2	2.8	n.a.	0.4	0.1	8.2	28.3	14.1	n.a.	5.2	5.2	3.8
1968	6,797	72.0	40.3	39.6	0.8	10.9	10.2	2.5	n.a.	0.4	0.1	7.5	28.0	13.6	n.a.	4.5	5.6	4.2
1969	7,606	71.8	40.6	40.0	0.7	10.3	9.8	2.5	n.a.	0.4	0.1	7.9	28.2	14.2	n.a.	4.5	5.0	4.4
1970	9,545	63.9	36.7	35.9	0.8	9.2	8.5	2.2	n.a.	0.4	0.1	6.9	36.1	14.9	n.a.	3.7	13.5	4.0
1971	9,749	72.5	42.6	41.8	0.8	10.6	8.9	2.4	n.a.	0.5	0.1	7.3	27.5	15.9	n.a.	3.8	3.9	3.9
1972	10,780	72.5	41.9	41.1	0.8	11.0	8.4	2.4	n.a.	0.6	0.2	8.1	27.5	14.3	n.a.	3.7	4.0	5.6
1973	12,363	69.6	39.6	38.8	0.8	10.6	7.9	2.2	n.a.	0.6	0.2	8.7	30.4	15.5	n.a.	3.8	3.9	7.1
1974	14,950	64.2	36.7	35.9	0.8	9.9	6.7	2.1	n.a.	0.6	0.3	7.9	35.8	21.1	n.a.	3.6	4.5	6.6
1975	16,629	62.8	34.6	33.8	0.8	10.5	6.0	1.9	n.a.	0.6	0.2	9.0	37.2	22.4	n.a.	4.0	4.3	6.5
1976	18,145	64.2	35.0	34.2	0.7	11.7	5.8	2.0	n.a.	0.6	0.2	9.0	35.8	18.7	n.a.	4.2	5.3	7.6
1977	19,414	62.2	35.1	34.4	0.7	12.2	5.7	1.9	1.0	0.7	0.2	5.4	37.8	17.9	4.3	4.3	4.9	6.3
1978	22,377	60.6	34.2	33.5	0.7	12.2	5.2	1.7	1.2	0.7	0.3	5.1	39.4	19.6	4.4	4.2	5.5	5.7
1979	25,998	57.2	32.0	31.1	0.8	11.7	4.7	1.7	1.1	0.7	0.3	5.1	42.8	24.2	4.0	3.5	5.2	6.0

Table 71 (cont.)
 State Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

	Total Charges and Miscellaneous General Revenue	Current Charges										Miscellaneous General Revenue						
		Total	Education			Hospitals	Highways	Natural Resources	Parks and Recreation	Air Transportation	Housing and Community Development	All Other ¹	Total	Net Interest	Net Lottery Revenue	Private Donations	Rents and Royalties	All Other ²
			Total	Higher	Other													
1980	\$32,190	51.4%	28.8%	28.3%	0.5%	10.9%	3.9%	1.5%	0.9%	0.6%	0.3%	4.6%	48.6%	27.5%	3.6%	3.2%	9.7%	4.6%
1981	37,636	49.9	27.9	27.4	0.5	10.9	3.6	1.5	0.9	0.5	0.3	4.3	50.1	25.9	3.6	3.2	13.3	4.2
1982	43,338	48.6	27.5	27.2	0.3	10.8	3.3	1.4	0.9	0.5	0.2	3.9	51.4	27.8	4.1	3.1	11.8	4.6
1983	46,312	50.1	28.3	28.0	0.3	11.5	3.3	1.4	0.9	0.5	0.3	3.9	49.9	26.3	4.9	3.3	10.8	4.6
1984	52,495	49.0	27.8	27.5	0.3	10.9	3.2	1.3	0.8	0.5	0.4	4.0	51.0	25.3	5.7	3.2	11.8	5.1
1985	60,102	45.8	26.1	25.8	0.4	9.7	3.1	1.3	0.8	0.5	0.4	3.9	54.2	27.0	6.5	3.2	12.4	5.1
1986	66,848	44.9	25.7	25.4	0.3	9.4	2.9	1.2	0.8	0.5	0.3	4.1	55.1	26.5	7.8	3.3	11.2	6.2
1987	70,173	45.5	25.8	25.5	0.3	9.6	3.0	1.1	0.8	0.5	0.3	4.3	54.5	26.8	7.8	3.5	10.1	6.4
1988	74,199	46.7	26.2	25.8	0.4	10.1	3.1	1.1	0.9	0.5	0.3	4.5	53.3	31.2	8.7	3.6	3.3	6.5
1989	82,543	46.7	26.0	25.6	0.4	10.3	2.9	1.2	0.9	0.7	0.2	4.5	53.3	30.6	9.7	3.8	2.5	6.8
1990	90,612	47.2	26.0	25.6	0.4	10.4	2.9	1.5	0.8	0.6	0.2	4.8	52.8	30.2	9.4	3.9	2.4	6.9

n.a. — not available

¹ Includes current charges for water transportation, sewerage, miscellaneous commercial activities, and others not elsewhere classified.

² Includes special assessments, fines and forfeits, sale of property, and others not elsewhere classified.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 72
Local Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
(millions)

	Total Charges and Miscellaneous General Revenue	Current Charges										Miscellaneous General Revenue				
		Total	Education		Hospitals	Air Transportation	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Interest Earnings	Special Assessments	Fines and Forfeits	All Other ²	
			Total	Higher												Elementary
1952	\$2,205	\$1,535	\$253	n.a.	n.a.	\$218	\$34	\$39	\$231	n.a.	\$760	\$670	\$94	\$166	n.a.	\$410
1953	2,331	1,625	357	n.a.	n.a.	230	42	51	225	n.a.	720	706	110	196	n.a.	400
1954	2,651	1,811	400	n.a.	n.a.	260	48	55	250	n.a.	798	839	116	262	n.a.	461
1955	2,851	2,019	460	n.a.	n.a.	309	58	72	269	n.a.	851	832	125	239	n.a.	468
1956	3,246	2,287	578	n.a.	n.a.	371	74	81	275	n.a.	908	959	155	269	n.a.	535
1957	3,580	2,536	665	n.a.	n.a.	459	93	85	280	295	659	1,044	197	284	n.a.	563
1958	3,885	2,757	691	n.a.	n.a.	581	n.a.	n.a.	280	226	979	1,127	214	293	n.a.	620
1959	4,202	3,088	829	n.a.	n.a.	639	122	97	295	357	749	1,114	227	334	n.a.	553
1960	4,831	3,536	946	n.a.	n.a.	650	140	105	336	422	937	1,294	320	369	n.a.	605
1961	5,192	3,745	950	n.a.	n.a.	651	160	112	381	469	1,022	1,447	310	392	n.a.	745
1962	5,711	4,077	1,097	84	1,013	786	190	124	373	507	1,000	1,634	337	381	n.a.	916
1963	6,365	4,639	1,240	106	1,134	815	216	134	446	633	1,155	1,726	402	449	n.a.	875
1964	6,714	4,744	1,357	132	1,225	852	219	143	408	642	1,123	1,970	455	555	n.a.	960
1965	7,245	5,278	1,481	148	1,333	993	244	155	453	710	1,242	1,968	587	509	n.a.	872
1966	8,044	5,766	1,650	190	1,460	1,093	267	175	452	789	1,340	2,278	745	529	n.a.	1,004
1967	8,971	6,285	1,819	215	1,604	1,336	294	195	460	743	1,438	2,686	886	444	n.a.	1,356
1968	9,714	6,894	1,829	229	1,600	1,411	331	178	514	678	1,953	2,821	892	366	n.a.	1,563
1969	11,080	7,845	2,093	264	1,829	1,879	400	236	538	904	1,795	3,235	1,172	472	n.a.	1,591
1970	12,558	8,770	2,303	314	1,989	2,179	457	273	580	1,172	1,806	3,788	1,532	551	n.a.	1,705
1971	14,058	9,819	2,470	396	2,074	2,569	515	316	621	1,378	1,950	4,239	1,760	581	n.a.	1,898
1972	15,809	11,067	2,573	457	2,117	3,211	598	357	604	1,631	2,094	4,742	1,694	707	n.a.	2,341
1973	17,493	12,322	2,751	610	2,141	3,405	682	395	689	1,950	2,450	5,171	1,943	750	n.a.	2,479
1974	20,227	13,571	2,908	656	2,252	3,879	798	442	688	2,229	2,627	6,656	3,100	806	n.a.	2,750
1975	23,043	15,152	3,301	707	2,594	4,248	920	493	757	2,542	2,891	7,891	4,112	796	n.a.	2,983
1976	25,628	17,668	4,079	887	3,192	5,051	1,002	568	842	2,903	3,223	7,960	3,587	856	n.a.	3,517
1977	27,362	19,097	3,468	1,012	2,456	6,128	1,113	633	882	3,093	3,780	8,265	3,303	849	385	3,727
1978	30,349	21,147	3,734	1,044	2,691	6,506	1,253	687	975	3,588	4,404	9,202	3,820	967	403	4,011
1979	36,603	24,610	4,109	1,106	3,002	7,921	1,386	795	1,124	4,204	5,071	11,993	5,512	1,109	439	4,932

Table 72 (cont.)
Local Current Charges and Miscellaneous General Revenue, by Source, Selected Fiscal Years 1952 to 1990
(millions)

	Total Charges and Miscellaneous General Revenue	Current Charges										Miscellaneous General Revenue				
		Total	Education		Hospitals	Air Transportation	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Interest Earnings	Special Assessments	Fines and Forfeits	All Other ²	
			Total	Higher												Elementary
1980	\$43,640	\$27,828	\$4,490	\$1,313	\$3,177	\$9,236	\$1,636	\$891	\$1,208	\$4,870	\$5,498	\$15,812	\$8,166	\$1,255	\$481	\$5,910
1981	50,960	31,463	4,808	1,491	3,317	10,675	1,892	1,043	1,237	5,699	6,108	19,497	10,702	1,319	529	6,947
1982	60,643	35,877	5,165	1,725	3,440	12,700	2,074	1,156	1,429	6,376	6,977	24,766	13,701	1,557	632	8,875
1983	65,998	39,443	5,703	1,844	3,860	13,935	2,300	1,308	1,496	7,453	7,247	26,555	13,917	1,569	716	10,353
1984	73,105	43,284	6,021	1,948	4,073	14,823	2,482	1,453	1,670	8,580	8,256	29,821	14,186	1,827	838	12,970
1985	81,630	46,914	6,272	2,068	4,204	15,654	2,818	1,600	1,854	9,571	9,145	34,716	17,085	2,022	917	14,692
1986	88,409	50,413	6,583	2,100	4,482	16,530	3,148	1,684	1,974	10,807	9,687	37,996	18,105	2,021	982	16,888
1987	95,847	54,299	6,860	2,347	4,513	17,323	3,452	1,903	2,124	11,996	10,641	41,548	18,070	2,257	1,049	20,172
1988	99,668	60,122	7,710	2,631	5,079	18,712	3,707	2,413	2,344	13,462	11,775	39,546	24,321	2,422	1,166	11,637
1989	108,830	66,024	8,558	2,883	5,675	20,218	4,156	2,474	2,575	15,076	12,966	42,807	27,798	2,174	1,345	11,490
1990	120,469	72,795	9,256	3,115	6,141	21,726	4,617	2,608	2,656	17,423	14,509	47,674	31,353	2,281	1,705 ³	14,040

n.a. — not available

¹ Includes current charges for water transportation, sewerage, miscellaneous commercial activities, and others not elsewhere classified.

² Includes net lottery revenue, sale of property, and others not elsewhere classified.

³ Estimated by ACIR.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 73
Local Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

	Total Charges and Miscellaneous General Revenue	Current Charges										Miscellaneous General Revenue				
		Total	Education		Hospitals	Air Transportation	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Interest Earnings	Special Assessments	Fines and Forfeits	All Other ²	
			Total	Higher												Elementary
1952	\$2,205	69.6%	11.5%	n.a.	n.a.	9.9%	1.5%	1.8%	10.5%	n.a.	34.5%	30.4%	4.3%	7.5%	n.a.	18.6%
1953	2,331	69.7	15.3	n.a.	n.a.	9.9	1.8	2.2	9.7	n.a.	30.9	30.3	4.7	8.4	n.a.	17.2
1954	2,651	68.3	15.1	n.a.	n.a.	9.8	1.8	2.1	9.4	n.a.	30.1	31.6	4.4	9.9	n.a.	17.4
1955	2,851	70.8	16.1	n.a.	n.a.	10.8	2.0	2.5	9.4	n.a.	29.8	29.2	4.4	8.4	n.a.	16.4
1956	3,246	70.5	17.8	n.a.	n.a.	11.4	2.3	2.5	8.5	n.a.	28.0	29.5	4.8	8.3	n.a.	16.5
1957	3,580	70.8	18.6	n.a.	n.a.	12.8	2.6	2.4	7.8	8.2	18.4	29.2	5.5	7.9	n.a.	15.7
1958	3,885	71.0	17.8	n.a.	n.a.	15.0	n.a.	n.a.	7.2	5.8	25.2	29.0	5.5	7.5	n.a.	16.0
1959	4,202	73.5	19.7	n.a.	n.a.	15.2	2.9	2.3	7.0	8.5	17.8	26.5	5.4	7.9	n.a.	13.2
1960	4,831	73.2	19.6	n.a.	n.a.	13.5	2.9	2.2	7.0	8.7	19.4	26.8	6.6	7.6	n.a.	12.5
1961	5,192	72.1	18.3	n.a.	n.a.	12.5	3.1	2.2	7.3	9.0	19.7	27.9	6.0	7.6	n.a.	14.3
1962	5,711	71.4	19.2	1.5	17.7	13.8	3.3	2.2	6.5	8.9	17.5	28.6	5.9	6.7	n.a.	16.0
1963	6,365	72.9	19.5	1.7	17.8	12.8	3.4	2.1	7.0	9.9	18.1	27.1	6.3	7.1	n.a.	13.7
1964	6,714	70.7	20.2	2.0	18.2	12.7	3.3	2.1	6.1	9.6	16.7	29.3	6.8	8.3	n.a.	14.3
1965	7,245	72.9	20.4	2.0	18.4	13.7	3.4	2.1	6.3	9.8	17.1	27.2	8.1	7.0	n.a.	12.0
1966	8,044	71.7	20.5	2.4	18.2	13.6	3.3	2.2	5.6	9.8	16.7	28.3	9.3	6.6	n.a.	12.5
1967	8,971	70.1	20.3	2.4	17.9	14.9	3.3	2.2	5.1	8.3	16.0	29.9	9.9	4.9	n.a.	15.1
1968	9,714	71.0	18.8	2.4	16.5	14.5	3.4	1.8	5.3	7.0	20.1	29.0	9.2	3.8	n.a.	16.1
1969	11,080	70.8	18.9	2.4	16.5	17.0	3.6	2.1	4.9	8.2	16.2	29.2	10.6	4.3	n.a.	14.4
1970	12,558	69.8	18.3	2.5	15.8	17.4	3.6	2.2	4.6	9.3	14.4	30.2	12.2	4.4	n.a.	13.6
1971	14,058	69.8	17.6	2.8	14.8	18.3	3.7	2.2	4.4	9.8	13.9	30.2	12.5	4.1	n.a.	13.5
1972	15,809	70.0	16.3	2.9	13.4	20.3	3.8	2.3	3.8	10.3	13.2	30.0	10.7	4.5	n.a.	14.8
1973	17,493	70.4	15.7	3.5	12.2	19.5	3.9	2.3	3.9	11.1	14.0	29.6	11.1	4.3	n.a.	14.2
1974	20,227	67.1	14.4	3.2	11.1	19.2	3.9	2.2	3.4	11.0	13.0	32.9	15.3	4.0	n.a.	13.6
1975	23,043	65.8	14.3	3.1	11.3	18.4	4.0	2.1	3.3	11.0	12.5	34.2	17.8	3.5	n.a.	12.9
1976	25,628	68.9	15.9	3.5	12.5	19.7	3.9	2.2	3.3	11.3	12.6	31.1	14.0	3.3	n.a.	13.7
1977	27,362	69.8	12.7	3.7	9.0	22.4	4.1	2.3	3.2	11.3	13.8	30.2	12.1	3.1	1.4	13.6
1978	30,349	69.7	12.3	3.4	8.9	21.4	4.1	2.3	3.2	11.8	14.5	30.3	12.6	3.2	1.3	13.2
1979	36,603	67.2	11.2	3.0	8.2	21.6	3.8	2.2	3.1	11.5	13.9	32.8	15.1	3.0	1.2	13.5

Table 73 (cont.)
Local Current Charges and Miscellaneous General Revenue, by Source, Percentage Distribution, Selected Fiscal Years 1952 to 1990

Total Charges and Miscellaneous General Revenue	Current Charges										Miscellaneous General Revenue				
	Total	Education		Hospitals	Air Transportation	Parks and Recreation	Housing and Community Development	Sewerage and Solid Waste Management	All Other ¹	Total	Interest Earnings	Special Assessments	Fines and Forfeits	All Other ²	
		Total	Higher												Elementary
1980 \$43,640	63.8%	10.3%	3.0%	7.3%	21.2%	3.7%	2.0%	2.8%	11.2%	12.6%	36.2%	18.7%	2.9%	1.1%	13.5%
1981 50,960	61.7	9.4	2.9	6.5	20.9	3.7	2.0	2.4	11.2	12.0	38.3	21.0	2.6	1.0	13.6
1982 60,643	59.2	8.5	2.8	5.7	20.9	3.4	1.9	2.4	10.5	11.5	40.8	22.6	2.6	1.0	14.6
1983 65,998	59.8	8.6	2.8	5.8	21.1	3.5	2.0	2.3	11.3	11.0	40.2	21.1	2.4	1.1	15.7
1984 73,105	59.2	8.2	2.7	5.6	20.3	3.4	2.0	2.3	11.7	11.3	40.8	19.4	2.5	1.1	17.7
1985 81,630	57.4	7.7	2.5	5.2	19.2	3.5	2.0	2.3	11.7	11.1	42.6	21.0	2.5	1.1	18.0
1986 88,409	57.0	7.4	2.4	5.1	18.7	3.6	1.9	2.2	12.2	11.0	43.0	20.5	2.3	1.1	19.1
1987 95,847	57.2	7.1	2.4	4.7	17.9	3.6	2.0	2.3	12.5	11.8	42.8	18.9	2.4	1.1	20.4
1988 99,668	60.3	7.7	2.6	5.1	18.8	3.7	2.4	2.4	13.5	11.8	39.7	24.4	2.4	1.2	11.7
1989 108,830	60.7	7.9	2.6	5.2	18.6	3.8	2.3	2.4	13.9	11.9	39.3	25.5	2.0	1.2	10.6
1990 120,469	60.4	7.7	2.6	5.1	18.0	3.8	2.2	2.2	14.5	12.0	39.6	26.0	1.9	1.4	11.7

n.a. — not available

¹ Includes current charges for water transportation, sewerage, miscellaneous commercial activities, and others not elsewhere classified.

² Includes net lottery revenue, sale of property, and others not elsewhere classified.

³ Estimated by ACIR.

Source: Special compilation from the U.S. Department of Commerce, Bureau of the Census and *Government Finances in 1989-90*.

Table 74
State and Local General Expenditures, by Function, 1948-1990
(millions)

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$17,684	-	\$17,684	\$4,308	\$950	\$2,099	\$1,229	\$3,036	\$644	\$2,026
1950	22,787	-	22,787	5,843	1,170	2,940	1,748	3,803	776	2,183
1952	26,097	-	26,097	6,862	1,267	2,788	2,185	4,650	939	7,406
1953	27,910	-	27,910	7,822	1,361	2,914	2,291	4,988	1,038	7,496
1954	30,702	-	30,702	8,947	1,418	3,060	2,409	5,526	1,130	8,212
1955	33,724	-	33,724	10,129	1,570	3,168	2,523	6,452	1,230	8,652
1956	36,711	-	36,711	11,165	1,814	3,139	2,772	6,953	1,331	9,537
1957	40,376	-	40,376	11,657	2,206	3,485	3,120	7,816	1,469	10,623
1958	44,852	-	44,852	13,032	2,582	3,818	3,464	8,567	1,610	11,779
1959	48,888	-	48,888	14,034	2,920	4,136	3,724	9,592	1,710	12,772
1960	51,876	-	51,876	15,166	3,202	4,404	3,794	9,428	1,857	14,025
1961	56,201	-	56,201	16,608	3,570	4,720	4,086	9,844	2,017	15,356
1962	60,206	-	60,206	17,740	4,042	5,084	4,342	10,357	2,130	16,511
1963	63,977	-	63,977	18,759	4,466	5,420	4,637	11,150	2,231	17,314
1964	69,302	-	69,302	20,399	5,279	5,766	4,910	11,664	2,366	18,918
1965	74,678	-	74,678	21,966	5,863	6,315	5,361	12,221	2,549	20,403
1966	82,842	-	82,842	25,091	7,208	6,758	5,910	12,770	2,776	22,329
1967	93,350	-	93,350	27,590	8,932	8,218	6,641	13,933	3,050	24,986
1968	102,412	-	102,412	29,305	10,215	9,857	7,547	14,482	3,410	27,596
1969	116,727	-	116,727	33,752	11,551	12,110	8,520	15,417	3,901	31,476
1970	131,331	-	131,331	37,461	12,925	14,680	9,668	16,427	4,494	35,676
1971	150,674	-	150,674	41,766	14,785	18,226	11,206	18,096	5,227	41,368
1972	168,549	-	168,549	46,670	15,861	21,117	13,022	19,021	6,005	46,853
1973	181,357	-	181,357	48,789	17,369	23,582	13,844	18,615	6,780	52,378
1974	198,959	341	198,618	53,059	18,884	25,085	15,945	19,946	7,289	58,410
1975	230,722	975	229,747	61,485	21,702	28,155	18,846	22,528	8,526	68,505
1976	256,731	1,180	255,551	67,674	24,304	32,604	20,686	23,907	9,531	76,846
1977	274,215	1,386	272,829	71,546	25,972	35,905	23,039	23,058	10,445	82,864
1978	296,984	1,472	295,512	76,703	28,391	39,140	24,952	24,609	11,306	90,412
1979	327,517	1,493	326,024	83,385	30,059	41,898	28,218	28,440	12,207	101,817
1980	369,086	1,746	367,340	92,930	33,919	47,288	32,173	33,311	13,494	114,224
1981	407,449	1,873	405,576	100,534	38,114	54,121	36,100	34,603	14,947	127,156
1982	436,896	1,793	435,102	105,761	41,570	57,996	19,398	34,520	16,511	159,345
1983	466,421	1,765	464,656	112,945	43,820	58,735	44,118	36,655	17,934	150,449
1984	504,916	1,722	503,194	120,896	47,613	64,709	46,329	39,516	19,262	164,868
1985	554,163	1,963	552,199	131,987	52,316	79,576	49,711	45,021	20,956	172,631
1986	606,601	2,106	604,495	145,111	56,535	74,646	25,471	49,368	22,685	230,679
1987	656,064	2,456	653,608	156,781	60,240	80,090	56,971	52,199	24,685	222,641
1988	704,897	2,657	702,239	169,694	62,688	86,469	61,940	55,621	26,277	239,551
1989	762,311	2,931	759,380	185,171	67,550	94,962	67,757	58,093	27,771	258,076
1990	834,785	3,245	831,540	202,009	73,418	107,287	74,635	61,057	30,577	282,557

- represents zero

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

Table 75
State and Local General Expenditures, by Function, Percentage Distribution, 1948-1990

Year	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
1948	\$17,684	-	100.0%	24.4%	5.4%	11.9%	6.9%	17.2%	3.6%	11.5%
1950	22,787	-	100.0	25.6	5.1	12.9	7.7	16.7	3.4	9.6
1952	26,097	-	100.0	26.3	4.9	10.7	8.4	17.8	3.6	28.4
1953	27,910	-	100.0	28.0	4.9	10.4	8.2	17.9	3.7	26.9
1954	30,702	-	100.0	29.1	4.6	10.0	7.8	18.0	3.7	26.7
1955	33,724	-	100.0	30.0	4.7	9.4	7.5	19.1	3.6	25.7
1956	36,711	-	100.0	30.4	4.9	8.6	7.6	18.9	3.6	26.0
1957	40,376	-	100.0	28.9	5.5	8.6	7.7	19.4	3.6	26.3
1958	44,852	-	100.0	29.1	5.8	8.5	7.7	19.1	3.6	26.3
1959	48,888	-	100.0	28.7	6.0	8.5	7.6	19.6	3.5	26.1
1960	51,876	-	100.0	29.2	6.2	8.5	7.3	18.2	3.6	27.0
1961	56,201	-	100.0	29.6	6.4	8.4	7.3	17.5	3.6	27.3
1962	60,206	-	100.0	29.5	6.7	8.4	7.2	17.2	3.5	27.4
1963	63,977	-	100.0	29.3	7.0	8.5	7.2	17.4	3.5	27.1
1964	69,302	-	100.0	29.4	7.6	8.3	7.1	16.8	3.4	27.3
1965	74,678	-	100.0	29.4	7.9	8.5	7.2	16.4	3.4	27.3
1966	82,842	-	100.0	30.3	8.7	8.2	7.1	15.4	3.4	27.0
1967	93,350	-	100.0	29.6	9.6	8.8	7.1	14.9	3.3	26.8
1968	102,412	-	100.0	28.6	10.0	9.6	7.4	14.1	3.3	26.9
1969	116,727	-	100.0	28.9	9.9	10.4	7.3	13.2	3.3	27.0
1970	131,331	-	100.0	28.5	9.8	11.2	7.4	12.5	3.4	27.2
1971	150,674	-	100.0	27.7	9.8	12.1	7.4	12.0	3.5	27.5
1972	168,549	-	100.0	27.7	9.4	12.5	7.7	11.3	3.6	27.8
1973	181,357	-	100.0	26.9	9.6	13.0	7.6	10.3	3.7	28.9
1974	198,959	0.2	99.8	26.7	9.5	12.6	8.0	10.0	3.7	29.4
1975	230,722	0.4	99.6	26.6	9.4	12.2	8.2	9.8	3.7	29.7
1976	256,731	0.5	99.5	26.4	9.5	12.7	8.1	9.3	3.7	29.9
1977	274,215	0.5	99.5	26.1	9.5	13.1	8.4	8.4	3.8	30.2
1978	296,984	0.5	99.5	25.8	9.6	13.2	8.4	8.3	3.8	30.4
1979	327,517	0.5	99.5	25.5	9.2	12.8	8.6	8.7	3.7	31.1
1980	369,086	0.5	99.5	25.2	9.2	12.8	8.7	9.0	3.7	30.9
1981	407,449	0.5	99.5	24.7	9.4	13.3	8.9	8.5	3.7	31.2
1982	436,896	0.4	99.6	24.2	9.5	13.3	4.4	7.9	3.8	36.5
1983	466,421	0.4	99.6	24.2	9.4	12.6	9.5	7.9	3.8	32.3
1984	504,916	0.3	99.7	23.9	9.4	12.8	9.2	7.8	3.8	32.7
1985	554,163	0.4	99.6	23.8	9.4	14.4	9.0	8.1	3.8	31.2
1986	606,601	0.3	99.7	23.9	9.3	12.3	4.2	8.1	3.7	38.0
1987	656,064	0.4	99.6	23.9	9.2	12.2	8.7	8.0	3.8	33.9
1988	704,897	0.4	99.6	24.1	8.9	12.3	8.8	7.9	3.7	34.0
1989	762,311	0.4	99.6	24.3	8.9	12.5	8.9	7.6	3.6	33.9
1990	834,785	0.4	99.6	24.2	8.8	12.9	8.9	7.3	3.7	33.8

- represents zero

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

Table 76
State General Expenditures, by Function, 1948-1990
(millions)

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

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

Table 77
State General Expenditures, by Function, Percentage Distribution, 1948-1990

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

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

Table 78
Local General Expenditures, by Function, 1948-1990

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

* Included in Total Direct General Expenditure.

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

Table 79
Local General Expenditures, by Function, Percentage Distribution, 1948-1990

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

* Included in Total Direct General Expenditure.

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

Table 80
Federal, State, and Local Direct General Expenditure, Selected Years 1955-1990
(millions)

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

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

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

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

Table 81
Federal, State, and Local Direct General Expenditure, Percentage Distribution, Selected Years 1955-1990

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

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

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

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State-by-State Revenues

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

The first table in each subsection (Tables 82, 86, and 91) contains the “raw” data released by the Bureau of the Census and is used as the basis for calculations of percentage distribution, per capita, and percentage of personal income. The general revenue numbers are broken into two groups; own-source general revenue, which includes taxes, current charges, and all other, and intergovernmental revenue from the federal government, the state, and the local government.

Tables 83, 87, and 92, the percentage distribution, give an idea of the importance of the different revenue categories.

Tables 84, 88, and 93 give per capita data. The state population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 85, 89, and 94 contain the data as a percentage

of personal income. The state personal income used to calculate these figures is exhibited in the last column. These figures will differ from the personal income figures in Table 12, which are more recent.

The Bureau of Economic Analysis, which reports personal income quarterly, is continuously updating and revising these figures on a state-by-state and county basis. The most recent state personal income figures may be found in a current issue of the monthly *Survey of Current Business*.

In the state revenue subsection, the table on state lottery revenues (Table 90) contains data collected by the Census but is displayed differently from the other tables.

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

The state-by-state revenue section includes eight historical tables (Tables 95-102) that have appeared in previous editions of *Significant Features*.

Table 82
State and Local General Revenue, FY 1990
(millions)

Region and State	Intergovernmental		Own-Source								
	Total	from Federal	Total	Taxes					Current Charges	All Other ²	
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
United States	\$849,501.6	\$136,801.9	\$712,699.7	\$501,618.6	\$155,613.3	\$121,286.6	\$105,639.7	\$23,566.3	\$95,512.7	\$115,540.7	\$95,540.4
New England	48,267.0	8,116.8	40,150.2	30,460.1	11,581.5	5,442.3	6,819.6	1,831.1	4,785.5	4,848.1	4,842.1
Connecticut	13,046.6	1,916.1	11,130.5	8,791.3	3,469.8	2,443.4	610.4	679.7	1,588.0	1,048.9	1,290.3
Maine	4,045.6	757.2	3,288.4	2,424.0	886.5	509.0	580.6	57.7	390.2	396.7	467.7
Massachusetts	22,646.9	3,869.9	18,777.0	14,195.7	4,677.8	1,956.5	4,909.7	871.2	1,780.6	2,479.6	2,101.6
New Hampshire	3,068.7	425.4	2,643.3	1,874.6	1,276.6	n.t.	41.4	126.6	430.0	418.3	350.4
Rhode Island	3,440.0	727.2	2,712.8	2,043.4	808.0	397.4	426.6	68.8	342.6	256.0	413.4
Vermont	2,019.2	421.0	1,598.2	1,131.0	462.8	136.0	250.9	27.1	254.1	248.6	218.7
Mideast	180,873.9	29,137.7	151,736.2	115,025.1	37,157.4	20,629.1	31,294.2	6,328.9	19,615.5	18,738.9	17,972.2
Delaware	2,606.3	347.3	2,259.0	1,370.8	202.8	n.t.	480.6	117.8	569.6	455.9	432.3
District of Columbia	4,405.0 ³	1,599.2	2,805.8	2,310.3	727.2	466.6	637.9	140.0	338.6	220.3	275.1
Maryland	16,950.3	2,512.5	14,437.8	11,022.1	2,822.3	1,571.9	4,242.1	292.6	2,093.4	1,674.7	1,740.9
New Jersey	30,177.0	4,033.0	26,144.1	19,472.3	8,879.1	3,291.4	2,952.0	1,123.1	3,226.7	3,272.8	3,399.0
New York	90,348.9	14,505.9	75,843.0	58,765.0	18,399.7	11,074.4	17,868.8	3,560.6	7,861.5	9,319.8	7,758.2
Pennsylvania	36,386.5	6,139.9	30,246.6	22,084.6	6,126.4	4,225.0	5,112.7	1,094.8	5,525.7	3,795.4	4,366.6
Great Lakes	133,874.1	20,711.5	113,162.6	82,175.0	28,062.6	17,501.8	19,503.1	4,175.7	12,931.7	17,733.3	13,254.4
Illinois	36,882.7	5,427.3	31,455.4	24,023.0	8,622.4	5,621.0	4,288.7	939.1	4,551.7	3,738.4	3,694.0
Indiana	16,396.9	2,497.1	13,899.9	9,043.5	2,619.2	2,551.5	2,340.4	341.0	1,191.4	2,856.0	2,000.4
Michigan	31,353.9	4,662.6	26,691.3	19,219.3	7,618.0	3,187.7	4,316.7	1,815.6	2,281.3	4,447.7	3,024.3
Ohio	32,551.5	5,529.5	27,022.0	19,666.1	5,592.7	4,135.0	5,932.4	643.4	3,362.5	4,356.9	2,999.1
Wisconsin	16,689.1	2,595.0	14,094.1	10,223.2	3,610.4	2,006.6	2,624.9	436.6	1,544.7	2,334.3	1,536.6
Plains	56,868.9	9,214.7	47,654.2	32,696.6	10,225.3	7,649.0	7,607.4	1,262.8	5,952.2	8,681.3	6,276.3
Iowa	9,104.6	1,476.9	7,627.7	5,224.7	1,833.5	975.1	1,274.2	199.6	942.3	1,587.2	815.8
Kansas	7,688.5	1,025.1	6,663.4	4,578.4	1,631.7	1,077.0	856.8	210.5	802.4	1,146.6	938.4
Minnesota	17,639.3	2,811.1	14,828.2	10,082.3	3,100.0	1,883.8	2,876.6	481.9	1,739.9	2,538.6	2,207.3
Missouri	13,048.4	2,122.9	10,925.6	7,938.1	1,747.5	2,542.6	1,998.5	221.5	1,428.0	1,820.8	1,166.7
Nebraska	5,134.8	778.7	4,356.1	2,864.3	1,202.8	597.8	495.6	71.9	496.1	940.8	551.0
North Dakota	2,227.4	496.7	1,730.7	1,002.1	304.2	243.8	105.7	46.8	301.6	429.1	299.5
South Dakota	2,025.9	503.3	1,522.6	1,006.8	405.5	328.8	n.t.	30.7	241.8	218.3	297.5
Southeast	172,788.5	29,236.5	143,551.9	95,876.4	24,711.9	28,747.5	15,972.2	3,903.8	22,541.0	28,391.6	19,283.9
Alabama	10,988.1	2,252.4	8,735.8	5,367.1	658.8	1,625.6	1,173.1	179.8	1,729.8	2,313.9	1,054.8
Arkansas	5,567.2	1,229.7	4,337.5	2,993.3	536.5	970.9	739.2	130.3	616.5	864.2	480.0
Florida	40,053.5	4,871.4	35,182.1	22,593.6	7,916.7	8,212.0	n.t.	698.8	5,766.1	6,236.0	6,352.5
Georgia	20,143.9	3,332.1	16,811.8	11,667.0	3,198.1	3,509.1	2,867.9	478.2	1,613.7	3,585.7	1,559.0
Kentucky	9,939.8	1,975.9	7,963.9	5,511.0	929.7	1,087.6	1,551.9	279.5	1,662.4	1,277.8	1,175.1
Louisiana	13,598.8	2,705.1	10,893.7	6,590.7	1,133.9	2,473.9	737.2	394.0	1,851.7	2,078.2	2,224.8

Table 82 (cont.)
 State and Local General Revenue, FY 1990
 (millions)

Region and State	Intergovernmental		Own-Source								
	Total	from Federal	Total	Taxes					Current Charges	All Other ²	
			Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)											
Mississippi	\$6,887.4	\$1,691.7	\$5,195.7	\$3,251.5	\$877.2	\$1,089.1	\$430.4	\$120.0	\$734.9	\$1,415.4	\$528.8
North Carolina	18,666.2	3,060.4	15,605.8	11,103.5	2,336.8	2,651.5	3,390.4	612.4	2,112.5	2,906.3	1,596.0
South Carolina	9,983.8	1,890.6	8,093.2	5,446.6	1,399.6	1,447.9	1,380.2	150.9	1,068.0	1,833.1	813.5
Tennessee	12,978.7	2,761.3	10,217.4	6,823.0	1,566.8	3,066.5	103.0	332.0	1,754.6	2,365.1	1,029.4
Virginia	18,964.2	2,472.3	16,491.9	11,727.7	3,698.2	1,849.0	3,082.2	306.2	2,792.2	2,883.6	1,880.6
West Virginia	5,016.9	993.8	4,023.1	2,801.5	459.7	764.5	516.9	221.6	838.8	632.3	589.3
Southwest											
Arizona	74,565.5	11,403.8	63,161.8	42,798.6	14,591.7	13,973.6	2,425.8	337.5	11,470.0	10,418.8	9,944.4
Arizona	11,622.2	1,610.6	10,011.6	7,040.4	2,329.5	2,337.0	1,063.8	179.8	1,130.2	1,305.2	1,666.0
New Mexico	5,297.9	936.7	4,361.2	2,560.4	331.0	1,023.2	361.0	61.7	783.5	630.8	1,170.0
Oklahoma	8,862.3	1,499.2	7,363.1	4,954.4	872.8	1,364.4	1,000.9	95.9	1,620.4	1,551.8	856.9
Texas	48,783.1	7,357.3	41,425.8	28,243.4	11,058.4	9,249.1	n.t.	n.t.	7,935.8	6,931.0	6,251.4
Rocky Mountain											
Colorado	24,419.9	4,364.1	20,055.8	13,074.0	4,485.9	3,109.0	2,671.3	370.5	2,437.3	3,517.8	3,464.0
Colorado	11,141.0	1,593.2	9,547.8	6,342.3	2,254.5	1,667.8	1,341.7	123.4	955.0	1,716.4	1,489.1
Idaho	2,855.6	553.0	2,302.6	1,571.2	416.8	383.1	403.1	72.7	295.5	442.4	289.0
Montana	2,792.2	625.2	2,167.0	1,434.2	662.0	n.t.	279.6	80.3	412.2	264.7	468.1
Utah	5,209.1	1,059.6	4,149.4	2,725.9	743.6	852.9	646.8	94.2	388.4	801.5	622.1
Wyoming	2,422.1	533.1	1,889.0	1,000.5	409.1	205.2	n.t.	n.t.	386.2	292.8	595.7
Far West⁴											
California	146,583.9	23,203.4	123,380.5	84,399.2	23,686.1	22,985.4	18,651.0	5,076.2	14,000.4	21,937.5	17,043.8
California	115,175.0	18,108.8	97,066.2	66,255.7	17,908.1	17,090.1	16,824.4	4,928.4	9,504.8	17,095.2	13,715.3
Nevada	3,971.0	474.6	3,496.4	2,314.5	511.0	809.7	n.t.	n.t.	993.9	634.1	547.8
Oregon	10,131.5	1,997.9	8,133.6	5,497.0	2,425.6	n.t.	1,826.6	147.8	1,096.9	1,364.1	1,272.5
Washington	17,306.3	2,622.1	14,684.2	10,332.0	2,841.5	5,085.7	n.t.	n.t.	2,404.8	2,844.1	1,508.1
Alaska	6,224.2	713.2	5,510.9	2,237.8	685.4	72.2	-	185.1	1,295.1	602.7	2,670.4
Hawaii	5,035.7	700.2	4,335.5	2,876.0	425.6	1,176.7	695.1	94.8	483.9	670.5	789.0

n.t. — no tax

- represents zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$604 million. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 83
State and Local General Revenue, Percentage Distribution, FY 1990

Region and State	Own-Source										
	Total	Intergovernmental from Federal	Total	Taxes						Current Charges	All Other
				Total	Property	General Sales	Individual Income	Corporation Income	Other ¹		
United States	\$849,501.6	16.1%	83.9%	59.0%	18.3%	14.3%	12.4%	2.8%	11.2%	13.6%	11.2%
New England	48,267.0	16.8	83.2	63.1	24.0	11.3	14.1	3.8	9.9	10.0	10.0
Connecticut	13,046.6	14.7	85.3	67.4	26.6	18.7	4.7	5.2	12.2	8.0	9.9
Maine	4,045.6	18.7	81.3	59.9	21.9	12.6	14.4	1.4	9.6	9.8	11.6
Massachusetts	22,646.9	17.1	82.9	62.7	20.7	8.6	21.7	3.8	7.9	10.9	9.3
New Hampshire	3,068.7	13.9	86.1	61.1	41.6	0.0	1.3	4.1	14.0	13.6	11.4
Rhode Island	3,440.0	21.1	78.9	59.4	23.5	11.6	12.4	2.0	10.0	7.4	12.0
Vermont	2,019.2	20.9	79.1	56.0	22.9	6.7	12.4	1.3	12.6	12.3	10.8
Mideast	180,873.9	16.1	83.9	63.6	20.5	11.4	17.3	3.5	10.8	10.4	9.9
Delaware	2,606.3	13.3	86.7	52.6	7.8	0.0	18.4	4.5	21.9	17.5	16.6
District of Columbia ³	4,405.0	36.3	63.7	52.4	16.5	10.6	14.5	3.2	7.7	5.0	6.2
Maryland	16,950.3	14.8	85.2	65.0	16.7	9.3	25.0	1.7	12.4	9.9	10.3
New Jersey	30,177.0	13.4	86.6	64.5	29.4	10.9	9.8	3.7	10.7	10.8	11.3
New York	90,348.9	16.1	83.9	65.0	20.4	12.3	19.8	3.9	8.7	10.3	8.6
Pennsylvania	36,386.5	16.9	83.1	60.7	16.8	11.6	14.1	3.0	15.2	10.4	12.0
Great Lakes	133,874.1	15.5	84.5	61.4	21.0	13.1	14.6	3.1	9.7	13.2	9.9
Illinois	36,882.7	14.7	85.3	65.1	23.4	15.2	11.6	2.5	12.3	10.1	10.0
Indiana	16,396.9	15.2	84.8	55.2	16.0	15.6	14.3	2.1	7.3	17.4	12.2
Michigan	31,353.9	14.9	85.1	61.3	24.3	10.2	13.8	5.8	7.3	14.2	9.6
Ohio	32,551.5	17.0	83.0	60.4	17.2	12.7	18.2	2.0	10.3	13.4	9.2
Wisconsin	16,689.1	15.5	84.5	61.3	21.6	12.0	15.7	2.6	9.3	14.0	9.2
Plains	56,868.9	16.2	83.8	57.5	18.0	13.5	13.4	2.2	10.5	15.3	11.0
Iowa	9,104.6	16.2	83.8	57.4	20.1	10.7	14.0	2.2	10.3	17.4	9.0
Kansas	7,688.5	13.3	86.7	59.5	21.2	14.0	11.1	2.7	10.4	14.9	12.2
Minnesota	17,639.3	15.9	84.1	57.2	17.6	10.7	16.3	2.7	9.9	14.4	12.5
Missouri	13,048.4	16.3	83.7	60.8	13.4	19.5	15.3	1.7	10.9	14.0	8.9
Nebraska	5,134.8	15.2	84.8	55.8	23.4	11.6	9.7	1.4	9.7	18.3	10.7
North Dakota	2,227.4	22.3	77.7	45.0	13.7	10.9	4.7	2.1	13.5	19.3	13.4
South Dakota	2,025.9	24.8	75.2	49.7	20.0	16.2	0.0	1.5	11.9	10.8	14.7
Southeast	172,788.5	16.9	83.1	55.5	14.3	16.6	9.2	2.3	13.0	16.4	11.2
Alabama	10,988.1	20.5	79.5	48.8	6.0	14.8	10.7	1.6	15.7	21.1	9.6
Arkansas	5,567.2	22.1	77.9	53.8	9.6	17.4	13.3	2.3	11.1	15.5	8.6
Florida	40,053.5	12.2	87.8	56.4	19.8	20.5	0.0	1.7	14.4	15.6	15.9
Georgia	20,143.9	16.5	83.5	57.9	15.9	17.4	14.2	2.4	8.0	17.8	7.7
Kentucky	9,939.8	19.9	80.1	55.4	9.4	10.9	15.6	2.8	16.7	12.9	11.8
Louisiana	13,598.8	19.9	80.1	48.5	8.3	18.2	5.4	2.9	13.6	15.3	16.4

Table 83 (cont.)
State and Local General Revenue, Percentage Distribution, FY 1990

Region and State	Intergovernmental from Federal		Own-Source								Current Charges	All Other ²
			Total	Taxes					Other ¹			
				Total	Property	General Sales	Individual Income	Corporation Income				
Southeast (cont.)												
Mississippi	\$6,887.4	24.6%	75.4%	47.2%	12.7%	15.8%	6.2%	1.7%	10.7%	20.6%	7.7%	
North Carolina	18,666.2	16.4	83.6	59.5	12.5	14.2	18.2	3.3	11.3	15.6	8.6	
South Carolina	9,983.8	18.9	81.1	54.6	14.0	14.5	13.8	1.5	10.7	18.4	8.1	
Tennessee	12,978.7	21.3	78.7	52.6	12.1	23.6	0.8	2.6	13.5	18.2	7.9	
Virginia	18,964.2	13.0	87.0	61.8	19.5	9.7	16.3	1.6	14.7	15.2	9.9	
West Virginia	5,016.9	19.8	80.2	55.8	9.2	15.2	10.3	4.4	16.7	12.6	11.7	
Southwest	74,565.5	15.3	84.7	57.4	19.6	18.7	3.3	0.5	15.4	14.0	13.3	
Arizona	11,622.2	13.9	86.1	60.6	20.0	20.1	9.2	1.5	9.7	11.2	14.3	
New Mexico	5,297.9	17.7	82.3	48.3	6.2	19.3	6.8	1.2	14.8	11.9	22.1	
Oklahoma	8,862.3	16.9	83.1	55.9	9.8	15.4	11.3	1.1	18.3	17.5	9.7	
Texas	48,783.1	15.1	84.9	57.9	22.7	19.0	0.0	0.0	16.3	14.2	12.8	
Rocky Mountain	24,419.9	17.9	82.1	53.5	18.4	12.7	10.9	1.5	10.0	14.4	14.2	
Colorado	11,141.0	14.3	85.7	56.9	20.2	15.0	12.0	1.1	8.6	15.4	13.4	
Idaho	2,855.6	19.4	80.6	55.0	14.6	13.4	14.1	2.5	10.3	15.5	10.1	
Montana	2,792.2	22.4	77.6	51.4	23.7	0.0	10.0	2.9	14.8	9.5	16.8	
Utah	5,209.1	20.3	79.7	52.3	14.3	16.4	12.4	1.8	7.5	15.4	11.9	
Wyoming	2,422.1	22.0	78.0	41.3	16.9	8.5	0.0	0.0	15.9	12.1	24.6	
Far West⁴	146,583.9	15.8	84.2	57.6	16.2	15.7	12.7	3.5	9.6	15.0	11.6	
California	115,175.0	15.7	84.3	57.5	15.5	14.8	14.6	4.3	8.3	14.8	11.9	
Nevada	3,971.0	12.0	88.0	58.3	12.9	20.4	0.0	0.0	25.0	16.0	13.8	
Oregon	10,131.5	19.7	80.3	54.3	23.9	0.0	18.0	1.5	10.8	13.5	12.6	
Washington	17,306.3	15.2	84.8	59.7	16.4	29.4	0.0	0.0	13.9	16.4	8.7	
Alaska	6,224.2	11.5	88.5	36.0	11.0	1.2	0.0	3.0	20.8	9.7	42.9	
Hawaii	5,035.7	13.9	86.1	57.1	8.5	23.4	13.8	1.9	9.6	13.3	15.7	

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 37.8% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 82 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 84
State and Local General Revenue, Per Capita, FY 1990

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: 4/1/90 Population (thousands)
			Total	Taxes					Current Charges	All Other ²		
				Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	\$3,416	\$550	\$2,866	\$2,017	\$626	\$488	\$425	\$95	\$384	\$465	\$384	248,710
New England	3,655	615	3,040	2,307	877	412	516	139	362	367	367	13,206
Connecticut	3,969	583	3,386	2,675	1,056	743	186	207	483	319	393	3,287
Maine	3,294	617	2,678	1,974	722	414	473	47	318	323	381	1,228
Massachusetts	3,764	643	3,121	2,360	778	325	816	145	296	412	349	6,016
New Hampshire	2,767	384	2,384	1,690	1,151	0	37	114	388	377	316	1,109
Rhode Island	3,430	725	2,705	2,037	806	396	425	69	342	255	412	1,003
Vermont	3,587	748	2,839	2,009	822	242	446	48	451	442	388	563
Mideast	4,143	667	3,476	2,635	851	473	717	145	449	429	412	43,656
Delaware	3,913	522	3,392	2,058	304	0	722	177	855	685	649	666
District of Columbia ³	7,257	2,635	4,622	3,806	1,198	769	1,051	231	558	363	453	607
Maryland	3,545	526	3,020	2,305	590	329	887	61	438	350	364	4,781
New Jersey	3,904	522	3,382	2,519	1,149	426	382	145	417	423	440	7,730
New York	5,022	806	4,216	3,267	1,023	616	993	198	437	518	431	17,990
Pennsylvania	3,062	517	2,546	1,859	516	356	430	92	465	319	367	11,882
Great Lakes	3,187	493	2,694	1,956	668	417	464	99	308	422	316	42,009
Illinois	3,227	475	2,752	2,102	754	492	375	82	398	327	323	11,431
Indiana	2,958	450	2,507	1,631	472	460	422	62	215	515	361	5,544
Michigan	3,373	502	2,872	2,068	820	343	464	195	245	479	325	9,295
Ohio	3,001	510	2,491	1,813	516	381	547	59	310	402	276	10,847
Wisconsin	3,412	530	2,881	2,090	738	410	537	89	316	477	314	4,892
Plains	3,220	522	2,698	1,851	579	433	431	72	337	492	355	17,660
Iowa	3,279	532	2,747	1,881	660	351	459	72	339	572	294	2,777
Kansas	3,103	414	2,689	1,848	658	435	346	85	324	463	379	2,478
Minnesota	4,032	643	3,389	2,305	709	431	658	110	398	580	505	4,375
Missouri	2,550	415	2,135	1,551	342	497	391	43	279	356	228	5,117
Nebraska	3,254	493	2,760	1,815	762	379	314	46	314	596	349	1,578
North Dakota	3,486	777	2,708	1,568	476	382	165	73	472	672	469	639
South Dakota	2,911	723	2,188	1,447	583	472	0	44	347	314	427	696
Southeast	2,916	493	2,422	1,618	417	485	270	66	380	479	325	59,259
Alabama	2,719	557	2,162	1,328	163	402	290	45	428	573	261	4,041
Arkansas	2,368	523	1,845	1,273	228	413	314	55	262	368	204	2,351
Florida	3,096	377	2,719	1,746	612	635	0	54	446	482	491	12,938
Georgia	3,110	514	2,595	1,801	494	542	443	74	249	554	241	6,478
Kentucky	2,697	536	2,161	1,496	252	295	421	76	451	347	319	3,685
Louisiana	3,222	641	2,581	1,562	269	586	175	93	439	492	527	4,220

Table 84 (cont.)
State and Local General Revenue, Per Capita, FY 1990

Region and State	Total	Intergovernmental from Federal	Own-Source								Current Charges	All Other ²	Exhibit: 4/1/90 Population (thousands)
			Taxes					Corporation Income	Other ¹				
			Total	Property	General Sales	Individual Income							
Southeast (cont.)													
Mississippi	\$2,677	\$657	\$2,019	\$1,264	\$341	\$423	\$167	\$47	\$286	\$550	\$206	2,573	
North Carolina	2,816	462	2,354	1,675	353	400	511	92	319	438	241	6,629	
South Carolina	2,863	542	2,321	1,562	401	415	396	43	306	526	233	3,487	
Tennessee	2,661	566	2,095	1,399	321	629	21	68	360	485	211	4,877	
Virginia	3,065	400	2,666	1,896	598	299	498	49	451	466	304	6,187	
West Virginia	2,798	554	2,244	1,562	256	426	288	124	468	353	329	1,793	
Southwest													
Arizona	2,946	451	2,495	1,691	576	552	96	13	453	412	393	25,313	
Arizona	3,171	439	2,732	1,921	636	638	290	49	308	356	455	3,665	
New Mexico	3,497	618	2,879	1,690	219	675	238	41	517	416	772	1,515	
Oklahoma	2,817	477	2,340	1,575	277	434	318	30	515	493	272	3,146	
Texas	2,872	433	2,439	1,663	651	544	0	0	467	408	368	16,987	
Rocky Mountain													
Colorado	3,356	600	2,756	1,797	616	427	367	51	335	483	476	7,277	
Colorado	3,382	484	2,899	1,925	684	506	407	37	290	521	452	3,294	
Idaho	2,836	549	2,287	1,560	414	380	400	72	293	439	287	1,007	
Montana	3,495	782	2,712	1,795	828	0	350	101	516	331	586	799	
Utah	3,023	615	2,408	1,582	432	495	375	55	225	465	361	1,723	
Wyoming	5,335	1,174	4,161	2,204	901	452	0	0	851	645	1,312	454	
Far West⁴													
California	3,791	600	3,191	2,182	613	594	482	131	362	567	441	38,671	
California	3,870	608	3,262	2,226	602	574	565	166	319	574	461	29,760	
Nevada	3,304	395	2,909	1,926	425	674	0	0	827	528	456	1,202	
Oregon	3,565	703	2,862	1,934	853	0	643	52	386	480	448	2,842	
Washington	3,556	539	3,017	2,123	584	1,045	0	0	494	584	310	4,867	
Alaska	11,317	1,297	10,020	4,069	1,246	131	0	337	2,355	1,096	4,855	550	
Hawaii	4,545	632	3,913	2,596	384	1,062	627	86	437	605	712	1,108	

n.t. — no tax

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$995 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 82 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 85
State and Local General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1989 (millions)
			Total	Taxes					Current Charges	All Other ²		
				Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	19.4%	3.1%	16.3%	11.5%	3.6%	2.8%	2.4%	0.5%	2.2%	2.6%	2.2%	\$4,378,166
New England	17.1	2.9	14.3	10.8	4.1	1.9	2.4	0.7	1.7	1.7	1.7	281,702
Connecticut	16.3	2.4	13.9	11.0	4.3	3.0	0.8	0.8	2.0	1.3	1.6	80,188
Maine	20.2	3.8	16.4	12.1	4.4	2.5	2.9	0.3	1.9	2.0	2.3	20,075
Massachusetts	17.2	2.9	14.3	10.8	3.6	1.5	3.7	0.7	1.4	1.9	1.6	131,457
New Hampshire	13.7	1.9	11.8	8.3	5.7	n.t.	0.2	0.6	1.9	1.9	1.6	22,459
Rhode Island	19.0	4.0	15.0	11.3	4.5	2.2	2.4	0.4	1.9	1.4	2.3	18,101
Vermont	21.4	4.5	17.0	12.0	4.9	1.4	2.7	0.3	2.7	2.6	2.3	9,422
Mideast	20.3	3.3	17.0	12.9	4.2	2.3	3.5	0.7	2.2	2.1	2.0	892,059
Delaware	20.5	2.7	17.8	10.8	1.6	n.t.	3.8	0.9	4.5	3.6	3.4	12,693
District of Columbia	32.0	11.6	20.4	16.8	5.3	3.4	4.6	1.0	2.5	1.6	2.0	13,783
Maryland	17.2	2.5	14.6	11.2	2.9	1.6	4.3	0.3	2.1	1.7	1.8	98,591
New Jersey	16.5	2.2	14.3	10.7	4.9	1.8	1.6	0.6	1.8	1.8	1.9	182,551
New York	24.1	3.9	20.2	15.6	4.9	2.9	4.8	0.9	2.1	2.5	2.1	375,504
Pennsylvania	17.4	2.9	14.5	10.6	2.9	2.0	2.4	0.5	2.6	1.8	2.1	208,938
Great Lakes	18.2	2.8	15.4	11.2	3.8	2.4	2.7	0.6	1.8	2.4	1.8	734,479
Illinois	16.7	2.5	14.3	10.9	3.9	2.5	1.9	0.4	2.1	1.7	1.7	220,607
Indiana	18.4	2.8	15.6	10.2	2.9	2.9	2.6	0.4	1.3	3.2	2.2	89,062
Michigan	19.2	2.9	16.3	11.8	4.7	2.0	2.6	1.1	1.4	2.7	1.9	163,322
Ohio	18.1	3.1	15.0	10.9	3.1	2.3	3.3	0.4	1.9	2.4	1.7	180,266
Wisconsin	20.5	3.2	17.4	12.6	4.4	2.5	3.2	0.5	1.9	2.9	1.9	81,221
Plains	19.3	3.1	16.2	11.1	3.5	2.6	2.6	0.4	2.0	2.9	2.1	294,622
Iowa	20.2	3.3	16.9	11.6	4.1	2.2	2.8	0.4	2.1	3.5	1.8	45,179
Kansas	18.3	2.4	15.9	10.9	3.9	2.6	2.0	0.5	1.9	2.7	2.2	41,943
Minnesota	22.8	3.6	19.1	13.0	4.0	2.4	3.7	0.6	2.2	3.3	2.9	77,443
Missouri	15.3	2.5	12.8	9.3	2.1	3.0	2.4	0.3	1.7	2.1	1.4	85,036
Nebraska	19.9	3.0	16.9	11.1	4.7	2.3	1.9	0.3	1.9	3.6	2.1	25,799
North Dakota	24.4	5.4	19.0	11.0	3.3	2.7	1.2	0.5	3.3	4.7	3.3	9,124
South Dakota	20.1	5.0	15.1	10.0	4.0	3.3	0.0	0.3	2.4	2.2	2.9	10,097
Southeast	18.8	3.2	15.6	10.4	2.7	3.1	1.7	0.4	2.5	3.1	2.1	917,894
Alabama	19.4	4.0	15.4	9.5	1.2	2.9	2.1	0.3	3.1	4.1	1.9	56,657
Arkansas	17.8	3.9	13.9	9.6	1.7	3.1	2.4	0.4	2.0	2.8	1.5	31,196
Florida	17.8	2.2	15.6	10.0	3.5	3.6	n.t.	0.3	2.6	2.8	2.8	225,599
Georgia	19.4	3.2	16.2	11.2	3.1	3.4	2.8	0.5	1.6	3.4	1.5	104,007
Kentucky	19.3	3.8	15.4	10.7	1.8	2.1	3.0	0.5	3.2	2.5	2.3	51,561
Louisiana	24.0	4.8	19.2	11.6	2.0	4.4	1.3	0.7	3.3	3.7	3.9	56,727

Table 85 (cont.)
State and Local General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental from Federal	Own-Source									Exhibit: Personal Income CY 1989 (millions)
			Total	Taxes				Current Charges	All Other ²			
				Property	General Sales	Individual Income	Corporation Income			Other ¹		
Southeast (cont.)												
Mississippi	22.2%	5.4%	16.7%	10.5%	2.8%	3.5%	1.4%	0.4%	2.4%	4.6%	1.7%	31,091
North Carolina	18.4	3.0	15.4	11.0	2.3	2.6	3.3	0.6	2.1	2.9	1.6	101,254
South Carolina	20.7	3.9	16.8	11.3	2.9	3.0	2.9	0.3	2.2	3.8	1.7	48,286
Tennessee	17.8	3.8	14.0	9.4	2.2	4.2	0.1	0.5	2.4	3.2	1.4	72,859
Virginia	16.4	2.1	14.3	10.1	3.2	1.6	2.7	0.3	2.4	2.5	1.6	115,621
West Virginia	21.8	4.3	17.5	12.2	2.0	3.3	2.2	1.0	3.6	2.7	2.6	23,035
Southwest												
Arizona	19.4	3.0	16.4	11.1	3.8	3.6	0.6	0.1	3.0	2.7	2.6	385,139
Arizona	20.9	2.9	18.0	12.6	4.2	4.2	1.9	0.3	2.0	2.3	3.0	55,657
New Mexico	26.2	4.6	21.6	12.7	1.6	5.1	1.8	0.3	3.9	3.1	5.8	20,231
Oklahoma	19.4	3.3	16.1	10.8	1.9	3.0	2.2	0.2	3.5	3.4	1.9	45,684
Texas	18.5	2.8	15.7	10.7	4.2	3.5	n.t.	n.t.	3.0	2.6	2.4	263,566
Rocky Mountain												
Colorado	21.6	3.9	17.7	11.5	4.0	2.7	2.4	0.3	2.2	3.1	3.1	113,277
Colorado	19.1	2.7	16.4	10.9	3.9	2.9	2.3	0.2	1.6	2.9	2.6	58,358
Idaho	20.1	3.9	16.2	11.1	2.9	2.7	2.8	0.5	2.1	3.1	2.0	14,196
Montana	24.0	5.4	18.7	12.4	5.7	n.t.	2.4	0.7	3.6	2.3	4.0	11,611
Utah	23.4	4.8	18.6	12.2	3.3	3.8	2.9	0.4	1.7	3.6	2.8	22,272
Wyoming	35.4	7.8	27.6	14.6	6.0	3.0	n.t.	n.t.	5.6	4.3	8.7	6,840
Far West⁴												
California	20.2	3.2	17.0	11.6	3.3	3.2	2.6	0.7	1.9	3.0	2.3	727,307
California	20.0	3.1	16.8	11.5	3.1	3.0	2.9	0.9	1.6	3.0	2.4	576,597
Nevada	19.0	2.3	16.7	11.1	2.4	3.9	n.t.	n.t.	4.8	3.0	2.6	20,905
Oregon	22.3	4.4	17.9	12.1	5.3	n.t.	4.0	0.3	2.4	3.0	2.8	45,370
Washington	20.5	3.1	17.4	12.2	3.4	6.0	n.t.	n.t.	2.8	3.4	1.8	84,436
Alaska	55.3	6.3	48.9	19.9	6.1	0.6	n.t.	1.6	11.5	5.4	23.7	11,263
Hawaii	24.7	3.4	21.2	14.1	2.1	5.8	3.4	0.5	2.4	3.3	3.9	20,424

n.t. — no tax

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 4.4% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 82 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 86
State General Revenue, FY 1990
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes								
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²
United States	\$517,429.5	\$126,328.8	\$118,352.7	\$7,976.1	\$391,100.7	\$300,488.6	\$5,848.2	\$99,701.9	\$96,076.2	\$21,751.1	\$77,111.1	\$42,745.3	\$47,866.8
New England	32,717.9	7,567.1	7,164.8	402.3	25,150.8	18,692.3	50.3	5,442.3	6,819.6	1,831.1	4,549.0	2,567.8	3,890.6
Connecticut	8,636.5	1,757.0	1,753.2	3.8	6,879.4	5,268.0	<	2,443.4	610.4	679.7	1,534.4	592.8	1,018.7
Maine	2,848.0	696.3	691.4	4.9	2,151.7	1,560.9	32.0	509.0	580.6	57.7	381.7	201.5	389.4
Massachusetts	15,773.7	3,599.7	3,306.6	293.1	12,174.0	9,369.1	2.1	1,956.5	4,909.7	871.2	1,629.7	1,155.1	1,649.8
New Hampshire	1,563.3	430.1	373.6	56.5	1,133.2	595.3	6.3	n.t.	41.4	126.6	421.0	253.4	284.5
Rhode Island	2,484.4	710.8	667.2	43.6	1,773.6	1,233.3	9.6	397.4	426.6	68.8	330.8	175.6	364.7
Vermont	1,432.7	393.9	393.6	0.3	1,038.8	665.7	0.3	136.0	250.9	27.1	251.3	189.4	183.6
Mideast³	104,281.4	27,804.8	23,257.9	4,546.9	76,476.6	59,847.8	358.5	15,091.1	24,782.6	4,513.7	15,102.0	6,676.4	9,952.3
Delaware	2,104.1	320.8	306.8	14.0	1,783.3	1,129.6	n.t.	n.t.	456.3	117.8	555.4	304.6	349.2
Maryland	10,444.5	2,188.2	2,095.4	92.8	8,256.3	6,450.1	170.1	1,571.9	2,864.4	292.6	1,551.2	774.7	1,031.5
New Jersey	18,300.4	3,785.6	3,644.3	141.3	14,514.8	10,433.9	16.8	3,291.4	2,952.0	1,123.1	3,050.6	1,725.1	2,355.8
New York	52,441.3	17,136.3	12,902.4	4,233.9	35,305.0	28,614.6	n.t.	6,002.9	15,289.2	1,885.4	5,437.1	2,299.3	4,391.1
Pennsylvania	21,950.7	5,333.5	5,268.5	65.0	16,617.1	13,219.7	171.6	4,225.0	3,220.7	1,094.8	4,507.6	1,572.7	1,824.8
Great Lakes	82,179.5	19,026.1	18,044.0	982.1	63,153.5	48,329.6	610.0	15,389.0	17,055.2	4,175.7	11,099.9	7,852.4	6,971.4
Illinois	20,839.7	4,592.0	4,489.5	102.5	16,247.7	12,890.5	229.4	4,076.9	4,288.4	939.1	3,356.6	1,254.0	2,103.2
Indiana	10,702.3	2,330.5	2,255.3	75.3	8,371.7	6,101.6	3.5	2,551.5	2,089.5	341.0	1,116.1	1,350.8	919.3
Michigan	19,707.7	4,687.8	4,180.7	507.1	15,019.9	11,343.4	325.5	3,187.7	3,927.0	1,815.6	2,087.6	2,086.0	1,590.5
Ohio	19,968.2	4,984.0	4,767.3	216.7	14,984.2	11,436.4	8.0	3,589.1	4,125.3	643.4	3,070.5	2,079.6	1,468.3
Wisconsin	10,975.4	2,445.6	2,365.1	80.5	8,529.9	6,557.7	43.4	1,983.8	2,624.9	436.6	1,469.0	1,081.9	890.2
Plains	35,004.4	8,155.0	7,894.7	260.3	26,849.4	20,430.6	55.9	6,573.2	7,396.9	1,262.8	5,141.8	3,760.7	2,658.1
Iowa	5,828.9	1,359.4	1,290.8	68.6	4,469.5	3,313.1	n.t.	943.6	1,271.7	199.6	898.3	752.8	403.6
Kansas	4,386.1	975.8	958.3	17.5	3,410.3	2,669.0	32.1	872.6	856.8	210.5	697.0	497.9	243.4
Minnesota	10,991.4	2,390.6	2,273.7	116.9	8,600.8	6,819.3	7.8	1,869.5	2,876.6	481.9	1,583.5	1,011.3	770.2
Missouri	8,012.1	1,819.6	1,804.2	15.4	6,192.5	4,939.2	12.0	1,898.8	1,790.6	221.5	1,016.3	671.8	581.5
Nebraska	2,855.5	697.9	681.4	16.5	2,157.6	1,512.9	1.9	508.0	495.6	71.9	435.4	370.1	274.6
North Dakota	1,628.7	462.3	443.4	18.8	1,166.4	677.1	2.1	231.0	105.7	46.8	291.6	334.9	154.4
South Dakota	1,309.7	457.4	450.9	6.5	852.3	500.1	n.t.	249.7	n.t.	30.7	219.7	122.0	230.3
Southeast	106,905.5	26,488.8	25,642.5	846.3	80,416.7	62,065.8	981.8	23,828.7	15,579.0	3,903.8	17,772.5	9,675.3	8,675.6
Alabama	7,555.2	2,085.4	2,060.1	25.3	5,469.7	3,819.5	90.5	1,037.8	1,121.5	179.8	1,389.9	1,048.5	601.7
Arkansas	4,056.1	1,147.8	1,142.6	5.1	2,908.3	2,260.9	6.6	839.4	739.2	130.3	545.4	415.5	231.9
Florida	20,625.7	4,154.2	3,998.9	155.4	16,471.4	13,289.5	308.6	8,191.4	n.t.	698.8	4,090.7	990.2	2,191.7
Georgia	11,189.8	2,932.4	2,876.8	55.6	8,257.4	7,078.2	24.7	2,638.7	2,867.9	478.2	1,068.7	789.5	389.7
Kentucky	7,346.7	1,806.5	1,794.2	12.3	5,540.2	4,260.7	303.3	1,087.6	1,210.3	279.5	1,380.0	663.8	615.7
Louisiana	8,924.3	2,415.1	2,399.0	16.1	6,509.2	4,086.7	46.6	1,262.9	737.2	394.0	1,646.1	916.6	1,506.0

Table 86 (cont.)
State General Revenue, FY 1990
(millions)

Region and State	Total	Intergovernmental			Own-Source							Current Charges	All Other ²
		Total	from		Total	Total	Property	Taxes					
			Federal	Local				General Sales	Individual Income	Corporation Income	Other ¹		
Southeast (cont.)													
Mississippi	\$4,523.1	\$1,504.8	\$1,491.7	\$13.1	\$3,018.3	\$2,395.9	\$74.4	\$1,088.6	\$430.4	\$120.0	\$682.5	\$409.4	\$213.1
North Carolina	12,345.2	2,888.4	2,648.3	240.2	9,456.8	7,864.7	99.3	1,772.9	3,390.4	612.4	1,989.7	987.9	604.2
South Carolina	6,930.3	1,818.2	1,728.1	90.0	5,112.1	3,934.4	9.6	1,447.9	1,380.2	150.9	945.9	769.3	408.4
Tennessee	7,987.8	2,520.1	2,478.5	41.6	5,467.7	4,245.0	n.t.	2,343.9	103.0	332.0	1,466.1	803.9	418.8
Virginia	11,630.3	2,290.5	2,105.1	185.4	9,339.8	6,600.5	16.7	1,353.1	3,082.2	306.2	1,842.4	1,568.0	1,171.3
West Virginia	3,814.0	948.3	942.0	6.3	2,865.8	2,229.7	1.5	764.5	516.9	221.6	725.2	312.9	323.2
Southwest	42,977.3	10,284.1	9,903.4	380.8	32,693.1	24,584.2	260.6	11,223.6	2,425.7	337.5	10,336.9	3,573.2	4,535.8
Arizona	6,982.9	1,539.7	1,292.6	247.0	5,443.3	4,376.8	236.2	1,917.7	1,063.8	179.8	979.3	490.1	576.5
New Mexico	4,072.5	837.3	779.5	57.8	3,235.2	2,014.0	24.4	836.0	361.0	61.7	730.9	342.5	878.7
Oklahoma	5,977.5	1,386.7	1,345.2	41.4	4,590.8	3,476.9	n.t.	844.5	1,000.9	95.9	1,535.6	709.6	404.3
Texas	25,959.3	6,535.4	6,499.3	36.1	19,423.8	14,716.5	n.t.	7,625.4	n.t.	n.t.	7,091.1	2,031.0	2,676.3
Rocky Mountain	14,791.1	3,991.0	3,872.8	118.2	10,800.1	7,445.5	187.2	2,077.7	2,671.2	370.5	2,138.8	1,529.3	1,825.3
Colorado	5,783.3	1,392.1	1,362.0	30.1	4,391.2	3,069.4	7.4	825.3	1,341.7	123.4	771.7	709.1	612.7
Idaho	1,993.8	509.0	493.6	15.4	1,484.8	1,138.7	0.1	383.1	403.1	72.7	279.8	146.3	199.7
Montana	1,829.0	562.6	547.6	15.0	1,266.4	857.7	103.6	n.t.	279.6	80.3	394.1	119.5	289.2
Utah	3,529.9	1,002.5	966.3	36.1	2,527.4	1,768.0	0.3	707.1	646.8	94.2	319.6	489.5	270.0
Wyoming	1,656.7	526.4	504.3	22.1	1,130.3	611.6	75.8	162.3	n.t.	n.t.	373.5	64.9	453.8
Far West⁴	88,845.9	20,726.5	20,299.1	427.5	68,119.3	55,211.4	3,254.1	18,899.7	18,651.0	5,076.2	9,330.5	6,268.4	6,639.6
California	69,251.2	16,378.1	16,051.1	327.0	52,873.1	43,419.2	2,123.8	13,626.8	16,824.4	4,928.4	5,915.9	4,454.9	4,999.0
Nevada	2,270.3	380.7	366.0	14.7	1,889.6	1,583.3	26.5	802.0	n.t.	n.t.	754.8	126.7	179.6
Oregon	5,829.8	1,667.5	1,637.7	29.8	4,162.3	2,785.9	0.2	n.t.	1,826.6	147.8	811.3	575.3	801.1
Washington	11,495.9	2,301.6	2,245.6	56.0	9,194.4	7,423.1	1,103.6	4,470.9	n.t.	n.t.	1,848.6	1,111.4	659.8
Alaska	4,841.9	627.7	622.6	5.1	4,214.3	1,546.4	89.8	n.t.	n.t.	185.1	1,271.5	284.2	2,383.6
Hawaii	3,841.8	614.9	610.4	4.5	3,226.9	2,334.8	n.t.	1,176.7	695.1	94.8	368.3	557.6	334.5

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 87
State General Revenue, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental			Own-Source								
		from			Taxes				Current Charges	All Other ²			
		Total	Federal	Local	Total	Property	General Sales	Individual Income			Corporation Income	Other ¹	
United States³	\$517,429.5	24.4%	22.9%	1.5%	75.6%	58.1%	1.1%	19.3%	18.6%	4.2%	14.9%	8.3%	9.3%
New England	32,717.9	23.1	21.9	1.2	76.9	57.1	0.2	16.6	20.8	5.6	13.9	7.8	11.9
Connecticut	8,636.5	20.3	20.3	<	79.7	61.0	<	28.3	7.1	7.9	17.8	6.9	11.8
Maine	2,848.0	24.4	24.3	0.2	75.6	54.8	1.1	17.9	20.4	2.0	13.4	7.1	13.7
Massachusetts	15,773.7	22.8	21.0	1.9	77.2	59.4	<	12.4	31.1	5.5	10.3	7.3	10.5
New Hampshire	1,563.3	27.5	23.9	3.6	72.5	38.1	0.4	n.t.	2.6	8.1	26.9	16.2	18.2
Rhode Island	2,484.4	28.6	26.9	1.8	71.4	49.6	0.4	16.0	17.2	2.8	13.3	7.1	14.7
Vermont	1,432.7	27.5	27.5	<	72.5	46.5	<	9.5	17.5	1.9	17.5	13.2	12.8
Mideast	104,281.4	26.7	22.3	4.4	73.3	57.4	0.3	14.5	23.8	4.3	14.5	6.4	9.5
Delaware	2,104.1	15.2	14.6	0.7	84.8	53.7	n.t.	n.t.	21.7	5.6	26.4	14.5	16.6
Maryland	10,444.5	21.0	20.1	0.9	79.0	61.8	1.6	15.0	27.4	2.8	14.9	7.4	9.9
New Jersey	18,300.4	20.7	19.9	0.8	79.3	57.0	0.1	18.0	16.1	6.1	16.7	9.4	12.9
New York	52,441.3	32.7	24.6	8.1	67.3	54.6	n.t.	11.4	29.2	3.6	10.4	4.4	8.4
Pennsylvania	21,950.7	24.3	24.0	0.3	75.7	60.2	0.8	19.2	14.7	5.0	20.5	7.2	8.3
Great Lakes	82,179.5	23.2	22.0	1.2	76.8	58.8	0.7	18.7	20.8	5.1	13.5	9.6	8.5
Illinois	20,839.7	22.0	21.5	0.5	78.0	61.9	1.1	19.6	20.6	4.5	16.1	6.0	10.1
Indiana	10,702.3	21.8	21.1	0.7	78.2	57.0	<	23.8	19.5	3.2	10.4	12.6	8.6
Michigan	19,707.7	23.8	21.2	2.6	76.2	57.6	1.7	16.2	19.9	9.2	10.6	10.6	8.1
Ohio	19,968.2	25.0	23.9	1.1	75.0	57.3	<	18.0	20.7	3.2	15.4	10.4	7.4
Wisconsin	10,975.4	22.3	21.5	0.7	77.7	59.7	0.4	18.1	23.9	4.0	13.4	9.9	8.1
Plains	35,004.4	23.3	22.6	0.7	76.7	58.4	0.2	18.8	21.1	3.6	14.7	10.7	7.6
Iowa	5,828.9	23.3	22.1	1.2	76.7	56.8	n.t.	16.2	21.8	3.4	15.4	12.9	6.9
Kansas	4,386.1	22.2	21.8	0.4	77.8	60.9	0.7	19.9	19.5	4.8	15.9	11.4	5.5
Minnesota	10,991.4	21.7	20.7	1.1	78.3	62.0	0.1	17.0	26.2	4.4	14.4	9.2	7.0
Missouri	8,012.1	22.7	22.5	0.2	77.3	61.6	0.1	23.7	22.3	2.8	12.7	8.4	7.3
Nebraska	2,855.5	24.4	23.9	0.6	75.6	53.0	0.1	17.8	17.4	2.5	15.2	13.0	9.6
North Dakota	1,628.7	28.4	27.2	1.2	71.6	41.6	0.1	14.2	6.5	2.9	17.9	20.6	9.5
South Dakota	1,309.7	34.9	34.4	0.5	65.1	38.2	n.t.	19.1	n.t.	2.3	16.8	9.3	17.6
Southeast	106,905.5	24.8	24.0	0.8	75.2	58.1	0.9	22.3	14.6	3.7	16.6	9.1	8.1
Alabama	7,555.2	27.6	27.3	0.3	72.4	50.6	1.2	13.7	14.8	2.4	18.4	13.9	8.0
Arkansas	4,056.1	28.3	28.2	0.1	71.7	55.7	0.2	20.7	18.2	3.2	13.4	10.2	5.7
Florida	20,625.7	20.1	19.4	0.8	79.9	64.4	1.5	39.7	n.t.	3.4	19.8	4.8	10.6
Georgia	11,189.8	26.2	25.7	0.5	73.8	63.3	0.2	23.6	25.6	4.3	9.6	7.1	3.5
Kentucky	7,346.7	24.6	24.4	0.2	75.4	58.0	4.1	14.8	16.5	3.8	18.8	9.0	8.4
Louisiana	8,924.3	27.1	26.9	0.2	72.9	45.8	0.5	14.2	8.3	4.4	18.4	10.3	16.9

Table 87 (cont.)
State General Revenue, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Total	Property	Taxes				Current Charges	All Other ²
			Federal	Local				General Sales	Individual Income	Corporation Income	Other ¹		
Southeast (cont.)													
Mississippi	\$4,523.1	33.3%	33.0%	0.3%	66.7%	53.0%	1.6%	24.1%	9.5%	2.7%	15.1%	9.1%	4.7%
North Carolina	12,345.2	23.4	21.5	1.9	76.6	63.7	0.8	14.4	27.5	5.0	16.1	8.0	4.9
South Carolina	6,930.3	26.2	24.9	1.3	73.8	56.8	0.1	20.9	19.9	2.2	13.6	11.1	5.9
Tennessee	7,987.8	31.5	31.0	0.5	68.5	53.1	n.t.	29.3	1.3	4.2	18.4	10.1	5.2
Virginia	11,630.3	19.7	18.1	1.6	80.3	56.8	0.1	11.6	26.5	2.6	15.8	13.5	10.1
West Virginia	3,814.0	24.9	24.7	0.2	75.1	58.5	<	20.0	13.6	5.8	19.0	8.2	8.5
Southwest													
Arizona	42,977.3	23.9	23.0	0.9	76.1	57.2	0.6	26.1	5.6	0.8	24.1	8.3	10.6
Arizona	6,982.9	22.0	18.5	3.5	78.0	62.7	3.4	27.5	15.2	2.6	14.0	7.0	8.3
New Mexico	4,072.5	20.6	19.1	1.4	79.4	49.5	0.6	20.5	8.9	1.5	17.9	8.4	21.6
Oklahoma	5,977.5	23.2	22.5	0.7	76.8	58.2	n.t.	14.1	16.7	1.6	25.7	11.9	6.8
Texas	25,959.3	25.2	25.0	0.1	74.8	56.7	n.t.	29.4	n.t.	n.t.	27.3	7.8	10.3
Rocky Mountain													
Colorado	14,791.1	27.0	26.2	0.8	73.0	50.3	1.3	14.0	18.1	2.5	14.5	10.3	12.3
Colorado	5,783.3	24.1	23.6	0.5	75.9	53.1	0.1	14.3	23.2	2.1	13.3	12.3	10.6
Idaho	1,993.8	25.5	24.8	0.8	74.5	57.1	<	19.2	20.2	3.6	14.0	7.3	10.0
Montana	1,829.0	30.8	29.9	0.8	69.2	46.9	5.7	n.t.	15.3	4.4	21.5	6.5	15.8
Utah	3,529.9	28.4	27.4	1.0	71.6	50.1	<	20.0	18.3	2.7	9.1	13.9	7.6
Wyoming	1,656.7	31.8	30.4	1.3	68.2	36.9	4.6	9.8	n.t.	n.t.	22.5	3.9	27.4
Far West⁴													
California	88,845.9	23.3	22.8	0.5	76.7	62.1	3.7	21.3	21.0	5.7	10.5	7.1	7.5
California	69,251.2	23.7	23.2	0.5	76.3	62.7	3.1	19.7	24.3	7.1	8.5	6.4	7.2
Nevada	2,270.3	16.8	16.1	0.6	83.2	69.7	1.2	35.3	n.t.	n.t.	33.2	5.6	7.9
Oregon	5,829.8	28.6	28.1	0.5	71.4	47.8	<	n.t.	31.3	2.5	13.9	9.9	13.7
Washington	11,495.9	20.0	19.5	0.5	80.0	64.6	9.6	38.9	n.t.	n.t.	16.1	9.7	5.7
Alaska	4,841.9	13.0	12.9	0.1	87.0	31.9	1.9	n.t.	n.t.	3.8	26.3	5.9	49.2
Hawaii	3,841.8	16.0	15.9	0.1	84.0	60.8	n.t.	30.6	18.1	2.5	9.6	14.5	8.7

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 86 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Government Finances 1990*.

Table 88
State General Revenue, Per Capita, FY 1990
(current dollars)

Region and State	Total	Intergovernmental			Own-Source								Exhibit: 4/1/90 Population (thousands)	
		Total	from		Total	Taxes				Current Charges	All Other ²			
			Federal	Local		Total	Property	General Sales	Individual Income			Corporation Income		Other ¹
United States³	\$2,086	\$509	\$477	\$32	\$1,576	\$1,211	\$24	\$402	\$387	\$88	\$311	\$172	\$193	248,102
New England	2,478	573	543	30	1,904	1,415	4	412	516	139	344	194	295	13,206
Connecticut	2,627	535	533	1	2,093	1,603	†	743	186	207	467	180	310	3,287
Maine	2,319	567	563	4	1,752	1,271	26	414	473	47	311	164	317	1,228
Massachusetts	2,622	598	550	49	2,024	1,557	†	325	816	145	271	192	274	6,016
New Hampshire	1,410	388	337	51	1,022	537	6	n.t.	37	114	380	228	257	1,109
Rhode Island	2,477	709	665	43	1,768	1,230	10	396	425	69	330	175	364	1,003
Vermont	2,545	700	699	†	1,845	1,182	†	242	446	48	446	336	326	563
Mideast	2,422	646	540	106	1,777	1,390	8	351	576	105	351	155	231	43,049
Delaware	3,159	482	461	21	2,678	1,696	n.t.	n.t.	685	177	834	457	524	666
Maryland	2,185	458	438	19	1,727	1,349	36	329	599	61	324	162	216	4,781
New Jersey	2,367	490	471	18	1,878	1,350	2	426	382	145	395	223	305	7,730
New York	2,915	953	717	235	1,962	1,591	n.t.	334	850	105	302	128	244	17,990
Pennsylvania	1,847	449	443	5	1,399	1,113	14	356	271	92	379	132	154	11,882
Great Lakes	1,956	453	430	23	1,503	1,150	15	366	406	99	264	187	166	42,009
Illinois	1,823	402	393	9	1,421	1,128	20	357	375	82	294	110	184	11,431
Indiana	1,930	420	407	14	1,510	1,101	†	460	377	62	201	244	166	5,544
Michigan	2,120	504	450	55	1,616	1,220	35	343	422	195	225	224	171	9,295
Ohio	1,841	459	440	20	1,381	1,054	†	331	380	59	283	192	135	10,847
Wisconsin	2,244	500	483	16	1,744	1,341	9	406	537	89	300	221	182	4,892
Plains	1,982	462	447	15	1,520	1,157	3	372	419	72	291	213	151	17,660
Iowa	2,099	490	465	25	1,609	1,193	n.t.	340	458	72	323	271	145	2,777
Kansas	1,770	394	387	7	1,376	1,077	13	352	346	85	281	201	98	2,478
Minnesota	2,512	546	520	27	1,966	1,559	2	427	658	110	362	231	176	4,375
Missouri	1,566	356	353	3	1,210	965	2	371	350	43	199	131	114	5,117
Nebraska	1,810	442	432	10	1,367	959	1	322	314	46	276	235	174	1,578
North Dakota	2,549	723	694	29	1,825	1,060	3	361	165	73	456	524	242	639
South Dakota	1,882	657	648	9	1,225	719	n.t.	359	n.t.	44	316	175	331	696
Southeast	1,804	447	433	14	1,357	1,047	17	402	263	66	300	163	146	59,259
Alabama	1,870	516	510	6	1,354	945	22	257	278	45	344	259	149	4,041
Arkansas	1,725	488	486	2	1,237	962	3	357	314	55	232	177	99	2,351
Florida	1,594	321	309	12	1,273	1,027	24	633	n.t.	54	316	77	169	12,938
Georgia	1,727	453	444	9	1,275	1,093	4	407	443	74	165	122	60	6,478
Kentucky	1,994	490	487	3	1,503	1,156	82	295	328	76	374	180	167	3,685
Louisiana	2,115	572	568	4	1,542	968	11	299	175	93	390	217	357	4,220

Table 88 (cont.)
State General Revenue, Per Capita, FY 1990
 (current dollars)

Region and State	Total	Intergovernmental			Own-Source							Current Charges	All Other ²	Exhibit: 4/1/90 Population (thousands)
		Total	from		Total	Taxes				Other ¹				
		Total	Federal	Local	Total	Total	Property	General Sales	Individual Income	Corporation Income				
Southeast (cont.)														
Mississippi	\$1,758	\$585	\$580	\$5	\$1,173	\$931	\$29	\$423	\$167	\$47	\$265	\$159	\$83	2,573
North Carolina	1,862	436	399	36	1,427	1,186	15	267	511	92	300	149	91	6,629
South Carolina	1,987	521	496	26	1,466	1,128	3	415	396	43	271	221	117	3,487
Tennessee	1,638	517	508	9	1,121	870	n.t.	481	21	68	301	165	86	4,877
Virginia	1,880	370	340	30	1,510	1,067	3	219	498	49	298	253	189	6,187
West Virginia	2,127	529	525	4	1,598	1,244	†	426	288	124	404	174	180	1,793
Southwest														
Arizona	1,698	406	391	15	1,292	971	10	443	96	13	408	141	179	25,313
Arizona	1,905	420	353	67	1,485	1,194	64	523	290	49	267	134	157	3,665
New Mexico	2,688	553	515	38	2,135	1,329	16	552	238	41	482	226	580	1,515
Oklahoma	1,900	441	428	13	1,459	1,105	n.t.	268	318	30	488	226	129	3,146
Texas	1,528	385	383	2	1,143	866	n.t.	449	n.t.	n.t.	417	120	158	16,987
Rocky Mountain														
Colorado	2,033	548	532	16	1,484	1,023	26	286	367	51	294	210	251	7,277
Colorado	1,756	423	413	9	1,333	932	2	251	407	37	234	215	186	3,294
Idaho	1,980	505	490	15	1,474	1,131	†	380	400	72	278	145	198	1,007
Montana	2,289	704	685	19	1,585	1,073	130	n.t.	350	101	493	150	362	799
Utah	2,049	582	561	21	1,467	1,026	†	410	375	55	185	284	157	1,723
Wyoming	3,649	1,159	1,111	49	2,490	1,347	167	357	n.t.	n.t.	823	143	1,000	454
Far West⁴														
California	2,297	536	525	11	1,762	1,428	84	489	482	131	241	162	172	38,671
California	2,327	550	539	11	1,777	1,459	71	458	565	166	199	150	168	29,760
Nevada	1,889	317	304	12	1,572	1,317	22	667	n.t.	n.t.	628	105	149	1,202
Oregon	2,051	587	576	10	1,465	980	†	n.t.	643	52	285	202	282	2,842
Washington	2,362	473	461	11	1,889	1,525	227	919	n.t.	n.t.	380	228	136	4,867
Alaska	8,804	1,141	1,132	9	7,662	2,812	163	n.t.	n.t.	337	2,312	517	4,334	550
Hawaii	3,467	555	551	4	2,912	2,107	n.t.	1,062	627	86	332	503	302	1,108

n.t. — no tax

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 86 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 89
State General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental			Own-Source Taxes									Exhibit: Personal Income CY 1989 (millions)
		from			Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹	Current Charges	All Other ²	
		Total	Federal	Local										
United States³	11.9%	2.9%	2.7%	0.2%	9.0%	6.9%	0.1%	2.3%	2.2%	0.5%	1.8%	1.0%	1.1%	\$4,364,383
New England	11.6	2.7	2.5	0.1	8.9	6.6	<	1.9	2.4	0.7	1.6	0.9	1.4	281,702
Connecticut	10.8	2.2	2.2	<	8.6	6.6	n.t.	3.0	0.8	0.8	1.9	0.7	1.3	80,188
Maine	14.2	3.5	3.4	<	10.7	7.8	0.2	2.5	2.9	0.3	1.9	1.0	1.9	20,075
Massachusetts	12.0	2.7	2.5	0.2	9.3	7.1	<	1.5	3.7	0.7	1.2	0.9	1.3	131,457
New Hampshire	7.0	1.9	1.7	0.3	5.0	2.7	<	n.t.	0.2	0.6	1.9	1.1	1.3	22,459
Rhode Island	13.7	3.9	3.7	0.2	9.8	6.8	0.1	2.2	2.4	0.4	1.8	1.0	2.0	18,101
Vermont	15.2	4.2	4.2	<	11.0	7.1	<	1.4	2.7	0.3	2.7	2.0	1.9	9,422
Mideast	11.9	3.2	2.6	0.5	8.7	6.8	<	1.7	2.8	0.5	1.7	0.8	1.1	878,276
Delaware	16.6	2.5	2.4	0.1	14.0	8.9	n.t.	n.t.	3.6	0.9	4.4	2.4	2.8	12,693
Maryland	10.6	2.2	2.1	0.1	8.4	6.5	0.2	1.6	2.9	0.3	1.6	0.8	1.0	98,591
New Jersey	10.0	2.1	2.0	0.1	8.0	5.7	<	1.8	1.6	0.6	1.7	0.9	1.3	182,551
New York	14.0	4.6	3.4	1.1	9.4	7.6	n.t.	1.6	4.1	0.5	1.4	0.6	1.2	375,504
Pennsylvania	10.5	2.6	2.5	<	8.0	6.3	0.1	2.0	1.5	0.5	2.2	0.8	0.9	208,938
Great Lakes	11.2	2.6	2.5	0.1	8.6	6.6	0.1	2.1	2.3	0.6	1.5	1.1	0.9	734,479
Illinois	9.4	2.1	2.0	<	7.4	5.8	0.1	1.8	1.9	0.4	1.5	0.6	1.0	220,607
Indiana	12.0	2.6	2.5	0.1	9.4	6.9	<	2.9	2.3	0.4	1.3	1.5	1.0	89,062
Michigan	12.1	2.9	2.6	0.3	9.2	6.9	0.2	2.0	2.4	1.1	1.3	1.3	1.0	163,322
Ohio	11.1	2.8	2.6	0.1	8.3	6.3	<	2.0	2.3	0.4	1.7	1.2	0.8	180,266
Wisconsin	13.5	3.0	2.9	0.1	10.5	8.1	0.1	2.4	3.2	0.5	1.8	1.3	1.1	81,221
Plains	11.9	2.8	2.7	0.1	9.1	6.9	<	2.2	2.5	0.4	1.7	1.3	0.9	294,622
Iowa	12.9	3.0	2.9	0.2	9.9	7.3	n.t.	2.1	2.8	0.4	2.0	1.7	0.9	45,179
Kansas	10.5	2.3	2.3	<	8.1	6.4	0.1	2.1	2.0	0.5	1.7	1.2	0.6	41,943
Minnesota	14.2	3.1	2.9	0.2	11.1	8.8	<	2.4	3.7	0.6	2.0	1.3	1.0	77,443
Missouri	9.4	2.1	2.1	<	7.3	5.8	<	2.2	2.1	0.3	1.2	0.8	0.7	85,036
Nebraska	11.1	2.7	2.6	0.1	8.4	5.9	<	2.0	1.9	0.3	1.7	1.4	1.1	25,799
North Dakota	17.9	5.1	4.9	0.2	12.8	7.4	<	2.5	1.2	0.5	3.2	3.7	1.7	9,124
South Dakota	13.0	4.5	4.5	0.1	8.4	5.0	n.t.	2.5	n.t.	0.3	2.2	1.2	2.3	10,097
Southeast	11.6	2.9	2.8	0.1	8.8	6.8	0.1	2.6	1.7	0.4	1.9	1.1	0.9	917,894
Alabama	13.3	3.7	3.6	<	9.7	6.7	0.2	1.8	2.0	0.3	2.5	1.9	1.1	56,657
Arkansas	13.0	3.7	3.7	<	9.3	7.2	<	2.7	2.4	0.4	1.7	1.3	0.7	31,196
Florida	9.1	1.8	1.8	0.1	7.3	5.9	0.1	3.6	n.t.	0.3	1.8	0.4	1.0	225,599
Georgia	10.8	2.8	2.8	0.1	7.9	6.8	<	2.5	2.8	0.5	1.0	0.8	0.4	104,007
Kentucky	14.2	3.5	3.5	<	10.7	8.3	0.6	2.1	2.3	0.5	2.7	1.3	1.2	51,561
Louisiana	15.7	4.3	4.2	<	11.5	7.2	0.1	2.2	1.3	0.7	2.9	1.6	2.7	56,727

Table 89 (cont.)
State General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental			Own-Source Taxes								Current Charges	All Other ²	Exhibit: Personal Income CY 1989 (millions)
		from		Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹					
		Federal	Local												
Southeast (cont.)															
Mississippi	14.5%	4.8%	4.8%	<	9.7%	7.7%	0.2%	3.5%	1.4%	0.4%	2.2%	1.3%	0.7%	31,091	
North Carolina	12.2	2.9	2.6	0.2	9.3	7.8	0.1	1.8	3.3	0.6	2.0	1.0	0.6	101,254	
South Carolina	14.4	3.8	3.6	0.2	10.6	8.1	<	3.0	2.9	0.3	2.0	1.6	0.8	48,286	
Tennessee	11.0	3.5	3.4	0.1	7.5	5.8	n.t.	3.2	0.1	0.5	2.0	1.1	0.6	72,859	
Virginia	10.1	2.0	1.8	0.2	8.1	5.7	<	1.2	2.7	0.3	1.6	1.4	1.0	115,621	
West Virginia	16.6	4.1	4.1	<	12.4	9.7	<	3.3	2.2	1.0	3.1	1.4	1.4	23,035	
Southwest															
Arizona	11.2	2.7	2.6	0.1	8.5	6.4	0.1	2.9	0.6	0.1	2.7	0.9	1.2	385,139	
Arizona	12.5	2.8	2.3	0.4	9.8	7.9	0.4	3.4	1.9	0.3	1.8	0.9	1.0	55,657	
New Mexico	20.1	4.1	3.9	0.3	16.0	10.0	0.1	4.1	1.8	0.3	3.6	1.7	4.3	20,231	
Oklahoma	13.1	3.0	2.9	0.1	10.0	7.6	n.t.	1.8	2.2	0.2	3.4	1.6	0.9	45,684	
Texas	9.8	2.5	2.5	<	7.4	5.6	n.t.	2.9	n.t.	n.t.	2.7	0.8	1.0	263,566	
Rocky Mountain															
Colorado	13.1	3.5	3.4	0.1	9.5	6.6	0.2	1.8	2.4	0.3	1.9	1.4	1.6	113,277	
Colorado	9.9	2.4	2.3	0.1	7.5	5.3	<	1.4	2.3	0.2	1.3	1.2	1.0	58,358	
Idaho	14.0	3.6	3.5	0.1	10.5	8.0	<	2.7	2.8	0.5	2.0	1.0	1.4	14,196	
Montana	15.8	4.8	4.7	0.1	10.9	7.4	0.9	n.t.	2.4	0.7	3.4	1.0	2.5	11,611	
Utah	15.8	4.5	4.3	0.2	11.3	7.9	<	3.2	2.9	0.4	1.4	2.2	1.2	22,272	
Wyoming	24.2	7.7	7.4	0.3	16.5	8.9	1.1	2.4	n.t.	n.t.	5.5	0.9	6.6	6,840	
Far West⁴															
California	12.2	2.8	2.8	0.1	9.4	7.6	0.4	2.6	2.6	0.7	1.3	0.9	0.9	727,307	
California	12.0	2.8	2.8	0.1	9.2	7.5	0.4	2.4	2.9	0.9	1.0	0.8	0.9	576,597	
Nevada	10.9	1.8	1.8	0.1	9.0	7.6	0.1	3.8	n.t.	n.t.	3.6	0.6	0.9	20,905	
Oregon	12.8	3.7	3.6	0.1	9.2	6.1	<	n.t.	4.0	0.3	1.8	1.3	1.8	45,370	
Washington	13.6	2.7	2.7	0.1	10.9	8.8	1.3	5.3	n.t.	n.t.	2.2	1.3	0.8	84,436	
Alaska	43.0	5.6	5.5	<	37.4	13.7	0.8	n.t.	n.t.	1.6	11.3	2.5	21.2	11,263	
Hawaii	18.8	3.0	3.0	<	15.8	11.4	n.t.	5.8	3.4	0.5	1.8	2.7	1.6	20,424	

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

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

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 86 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 90
A Comparison of State Lottery Revenues, Fiscal Years 1980-90

State	Started	Where the Revenues Go	Gross Revenue (millions)										
			1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
United States			\$2,107.4	\$2,713.0	\$3,532.1	\$4,761.9	\$6,237.0	\$8,081.4	\$11,054.5	\$11,468.0	\$13,919.7	\$17,131.1	\$18,677.1
Arizona	7/81	Transportation	-	-	114.1	74.9	59.3	72.9	113.6	133.5	162.3	236.9	270.7
California	10/85	Education	-	-	-	-	-	-	1,675.7	1,329.0	2,001.2	2,493.5	2,350.1
Colorado	1/83	Parks and Recreation, and Capital Construction	-	-	-	128.7	110.5	98.9	102.4	106.5	96.4	74.2	131.6
Connecticut	2/72	General Fund	129.9	141.8	159.7	178.0	240.7	326.0	406.6	463.8	487.2	469.9	497.7
Delaware	10/75	General Fund	15.9	19.1	23.5	27.6	30.3	35.5	37.7	42.3	51.3	59.4	62.3
Florida	1/88	Education	-	-	-	-	-	-	-	-	621.3	1,721.8	1,943.8
Idaho	7/89	Permanent Building Fund School District Building Fund	-	-	-	-	-	-	-	-	-	-	66.3
Illinois	7/74	Education	91.0	197.5	310.5	461.5	826.5	1,123.4	1,199.9	1,221.6	1,218.8	1,429.6	1,424.2
Indiana	10/89	"Build Indiana" Fund	-	-	-	-	-	-	-	-	-	-	378.6
Iowa	8/85	Economic Development	-	-	-	-	-	-	77.2	88.6	116.9	156.0	152.3
Kansas	11/87	Economic Development	-	-	-	-	-	-	-	-	62.2	64.6	61.2
Kentucky	4/89	Education	-	-	-	-	-	-	-	-	-	118.2	187.4
Maine	6/74	General Fund	6.0	5.7	9.7	13.1	16.0	14.2	36.2	54.3	77.0	89.6	98.5
Maryland	5/73	General Fund	372.3	366.4	434.1	444.0	515.4	653.7	689.5	721.9	770.0	709.6	769.6
Massachusetts	3/72	Local Government	192.5	184.8	210.0	261.9	331.0	648.5	910.9	1,069.9	1,187.2	1,295.0	1,452.6
Michigan	11/72	Education	487.9	463.6	483.1	512.8	544.2	825.4	931.0	937.0	1,118.2	1,078.0	1,095.2
Minnesota	4/90	Environmental Trust Fund Greater Minnesota Corp.	-	-	-	-	-	-	-	-	-	-	64.0
Missouri	1/86	General Fund	-	-	-	-	-	-	196.5	164.4	139.1	188.1	210.9
Montana	6/87	Local Schools	-	-	-	-	-	-	-	-	20.6	11.0	21.5
New Hampshire	3/64	Education	9.0	11.2	11.2	14.5	17.1	15.1	33.8	58.6	74.3	85.6	92.5
New Jersey	1/70	Education, Institutions	331.9	396.2	480.8	654.3	800.8	874.3	937.1	1,057.4	1,111.1	1,179.3	1,156.7
New York	6/67	Education	182.8	219.4	386.9	578.5	797.6	1,168.5	1,204.7	1,330.5	1,431.3	1,692.0	1,884.3
Ohio	8/74	Education	57.2	280.2	345.3	377.8	572.0	807.4	888.3	1,009.4	1,295.7	1,326.0	1,523.1
Oregon	4/85	Economic Development	-	-	-	-	-	-	83.1	95.5	152.3	147.8	153.6
Pennsylvania	3/72	Senior Citizen Programs	194.7	393.6	523.8	825.0	1,152.8	1,208.0	1,234.2	1,248.7	1,343.8	1,463.1	1,442.1
Rhode Island	5/74	General Fund	33.4	31.2	33.8	38.5	46.6	46.0	50.0	51.4	54.9	54.5	58.7
South Dakota	9/87	General Fund	-	-	-	-	-	-	-	-	24.8	19.8	28.8
Vermont	2/78	General Fund	2.9	2.3	3.5	3.8	4.5	4.9	11.8	24.0	33.3	37.4	40.7
Virginia	6/88	General Fund, Capital Improvements	-	-	-	-	-	-	-	-	-	388.5	454.2
Washington	11/82	General Fund	-	-	-	166.8	171.7	158.6	181.5	193.9	215.0	255.4	246.3
West Virginia	1/86	General Fund	-	-	-	-	-	-	53.0	66.6	53.4	56.1	63.8
Wisconsin	6/88	Property Tax Relief	-	-	-	-	-	-	-	-	-	230.4	293.8
District of Columbia ¹	8/82	General Fund	-	-	-	50.7	80.5	105.5	112.3	112.3	116.4	135.4	141.5

Table 90 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-90

State	Annual Percentage Increase in Gross Revenue										
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
United States	-	28.7%	30.2%	34.8%	31.0%	29.6%	36.8%	3.7%	21.4%	23.1%	9.0%
Arizona	-	-	-	-34.4	-20.8	22.9	55.8	17.5	21.6	46.0	14.3
California	-	-	-	-	-	-	-	-20.7	50.6	24.6	-5.8
Colorado	-	-	-	-	-14.1	-10.5	3.5	4.0	-9.5	-23.1	77.4
Connecticut	-	9.2	12.6	11.5	35.2	35.4	24.7	14.1	5.0	-3.6	5.9
Delaware	-	20.1	23.0	17.4	9.8	17.2	6.2	12.2	21.3	15.8	4.9
Florida	-	-	-	-	-	-	-	-	-	177.1	12.9
Idaho	-	-	-	-	-	-	-	-	-	-	-
Illinois	-	117.0	57.2	48.6	79.1	35.9	6.8	1.8	-0.2	17.3	-0.4
Indiana	-	-	-	-	-	-	-	-	-	-	-
Iowa	-	-	-	-	-	-	-	14.8	31.9	33.4	-2.4
Kansas	-	-	-	-	-	-	-	-	-	3.8	-5.2
Kentucky	-	-	-	-	-	-	-	-	-	-	58.6
Maine	-	-5.0	70.2	35.1	22.1	-11.3	154.9	50.0	41.8	16.4	9.9
Maryland	-	-1.6	18.5	2.3	16.1	26.8	5.5	4.7	6.7	-7.8	8.5
Massachusetts	-	-4.0	13.6	24.7	26.4	95.9	40.5	17.5	11.0	9.1	12.2
Michigan	-	-5.0	4.2	6.1	6.1	51.7	12.8	0.6	19.3	-3.6	1.6
Minnesota	-	-	-	-	-	-	-	-	-	-	-
Missouri	-	-	-	-	-	-	-	-16.3	-15.4	35.2	12.1
Montana	-	-	-	-	-	-	-	-	-	-46.7	95.8
New Hampshire	-	24.4	0.0	29.5	17.9	-11.7	123.8	73.4	26.8	15.2	8.1
New Jersey	-	19.4	21.4	36.1	22.4	9.2	7.2	12.8	5.1	6.1	-1.9
New York	-	20.0	76.3	49.5	37.9	46.5	3.1	10.4	7.6	18.2	11.4
Ohio	-	389.9	23.2	9.4	51.4	41.2	10.0	13.6	28.4	2.3	14.9
Oregon	-	-	-	-	-	-	-	14.9	59.5	-3.0	3.9
Pennsylvania	-	102.2	33.1	57.5	39.7	4.8	2.2	1.2	7.6	8.9	-1.4
Rhode Island	-	-6.6	8.3	13.9	21.0	-1.3	8.7	2.8	6.8	-0.7	7.7
South Dakota	-	-	-	-	-	-	-	-	-	-20.3	45.4
Vermont	-	-20.7	52.2	8.6	18.4	8.9	140.8	103.4	38.7	12.3	8.9
Virginia	-	-	-	-	-	-	-	-	-	-	16.9
Washington	-	-	-	-	2.9	-7.6	14.4	6.8	10.9	18.8	-3.6
West Virginia	-	-	-	-	-	-	-	25.7	-19.8	5.0	13.9
Wisconsin	-	-	-	-	-	-	-	-	-	-	27.6
District of Columbia ¹	-	-	-	-	58.8	31.1	6.4	0.0	3.7	16.3	4.5

Table 90 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-90

State	Net Proceeds (millions)										
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
United States	\$1,057.4	\$1,159.9	\$1,526.1	\$2,026.1	\$2,684.5	\$3,511.2	\$4,690.6	\$4,801.1	\$5,610.2	\$7,003.6	\$7,430.3
Arizona	-	-	45.9	23.1	20.0	22.8	42.2	51.5	66.2	97.1	111.8
California	-	-	-	-	-	-	685.6	565.4	799.1	1,009.7	924.1
Colorado	-	-	-	47.0	37.7	28.9	26.1	34.1	35.5	17.1	39.2
Connecticut	60.8	55.5	62.5	73.8	97.0	128.0	165.6	187.2	195.7	193.7	207.6
Delaware	6.3	7.7	8.5	10.0	13.0	13.9	15.5	15.8	19.4	23.8	25.1
Florida	-	-	-	-	-	-	-	-	200.7	716.6	809.3
Idaho	-	-	-	-	-	-	-	-	-	-	24.2
Illinois	35.8	87.0	141.5	214.9	378.0	514.4	545.1	540.6	485.6	587.3	581.0
Indiana	-	-	-	-	-	-	-	-	-	-	132.4
Iowa	-	-	-	-	-	-	26.3	27.5	35.5	44.5	42.2
Kansas	-	-	-	-	-	-	-	-	19.6	14.9	21.0
Kentucky	-	-	-	-	-	-	-	-	-	45.7	61.0
Maine	0.7	1.1	2.4	3.8	4.6	4.4	13.7	20.5	30.0	30.0	36.3
Maryland	185.4	171.4	208.3	198.2	216.9	263.7	323.4	337.2	346.2	334.9	337.4
Massachusetts	92.5	64.8	69.4	84.3	106.5	238.3	318.4	364.0	394.9	420.8	459.7
Michigan	236.0	196.8	198.3	214.7	229.7	359.1	403.2	391.3	471.0	456.8	461.3
Minnesota	-	-	-	-	-	-	-	-	-	-	8.0
Missouri	-	-	-	-	-	-	80.0	61.4	53.5	65.4	69.5
Montana	-	-	-	-	-	-	-	-	7.6	3.0	5.6
New Hampshire	3.7	3.9	3.9	5.7	5.5	4.2	10.2	20.7	25.7	29.2	30.7
New Jersey	142.4	181.4	214.9	295.4	356.1	388.2	416.1	470.3	499.4	528.6	520.4
New York	83.3	97.0	179.0	268.8	380.8	572.0	567.2	614.1	640.7	752.2	841.1
Ohio	35.7	112.2	150.5	146.5	244.6	336.4	380.9	371.2	532.9	561.1	606.4
Oregon	-	-	-	-	-	-	21.3	26.8	47.1	43.3	41.5
Pennsylvania	158.0	168.8	226.7	354.8	514.8	571.2	539.2	567.8	568.4	625.3	597.9
Rhode Island	16.6	11.8	12.8	14.4	17.4	17.8	20.7	20.9	20.5	22.0	25.9
South Dakota	-	-	-	-	-	-	-	-	8.7	7.0	14.7
Vermont	0.2	0.5	1.0	1.1	1.2	0.9	2.7	6.6	9.0	10.4	10.9
Virginia	-	-	-	-	-	-	-	-	-	141.0	158.4
Washington	-	-	-	69.7	60.7	47.1	65.0	79.2	82.3	105.7	94.6
West Virginia	-	-	-	-	-	-	22.1	27.0	15.1	19.0	22.2
Wisconsin	-	-	-	-	-	-	-	-	-	97.5	108.8
District of Columbia ¹	-	-	-	12.6	26.8	36.1	41.4	41.4	44.2	55.7	55.0

Table 90 (cont.)
A Comparison of State Lottery Revenues, Fiscal Years 1980-90

State	Net Proceeds as a Percentage of Total State Own-Source General Revenue										
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
United States	0.6%	0.6%	0.7%	0.9%	1.1%	1.3%	1.6%	1.5%	1.7%	1.9%	1.9%
Arizona	-	-	1.9	0.9	0.6	0.6	1.1	1.2	1.4	1.9	2.1
California	-	-	-	-	-	-	1.8	1.3	1.8	2.0	1.7
Colorado	-	-	-	1.9	1.3	0.9	0.8	0.9	0.9	0.4	0.9
Connecticut	2.6	2.1	2.1	2.2	2.4	2.8	3.2	3.3	3.4	3.1	3.0
Delaware	0.9	1.0	1.0	1.1	1.2	1.1	1.2	1.1	1.3	1.4	1.4
Florida	-	-	-	-	-	-	-	-	1.5	4.6	4.9
Idaho	-	-	-	-	-	-	-	-	-	-	1.6
Illinois	0.4	1.0	1.6	2.4	3.5	4.5	4.5	4.1	3.5	4.0	3.6
Indiana	-	-	-	-	-	-	-	-	-	-	1.6
Iowa	-	-	-	-	-	-	0.8	0.8	0.9	1.1	0.9
Kansas	-	-	-	-	-	-	-	-	0.6	0.5	0.6
Kentucky	-	-	-	-	-	-	-	-	-	0.9	1.1
Maine	0.1	0.1	0.3	0.4	0.4	0.3	1.0	1.2	1.5	1.4	1.7
Maryland	5.1	4.4	4.9	4.3	4.2	4.7	5.3	5.1	4.7	4.2	4.1
Massachusetts	2.0	1.3	1.2	1.3	1.5	3.0	3.3	3.5	3.7	3.6	3.8
Michigan	3.2	2.5	2.4	2.4	2.1	3.2	3.3	3.0	3.4	3.1	3.1
Minnesota	-	-	-	-	-	-	-	-	-	-	0.1
Missouri	-	-	-	-	-	-	1.7	1.2	1.0	1.1	1.1
Montana	-	-	-	-	-	-	-	-	0.7	0.3	0.4
New Hampshire	0.9	0.9	0.7	1.0	0.8	0.6	1.2	2.0	2.5	2.7	2.7
New Jersey	2.7	2.9	3.0	3.7	3.8	3.7	3.6	3.6	3.8	3.8	3.6
New York	0.6	0.6	1.0	1.4	1.7	2.3	2.1	2.1	2.0	2.3	2.4
Ohio	0.6	1.7	2.0	1.7	2.4	3.0	3.2	2.9	4.1	3.9	4.0
Oregon	-	-	-	-	-	-	0.7	0.8	1.4	1.1	1.0
Pennsylvania	1.9	1.9	2.4	3.5	4.4	4.6	4.1	4.0	3.9	3.9	3.6
Rhode Island	2.0	1.3	1.2	1.2	1.4	1.3	1.4	1.3	1.2	1.3	1.5
South Dakota	-	-	-	-	-	-	-	-	1.1	0.9	1.7
Vermont	0.1	0.1	0.2	0.2	0.2	0.1	0.4	0.8	1.0	1.1	1.0
Virginia	-	-	-	-	-	-	-	-	-	1.6	1.7
Washington	-	-	-	1.4	1.1	0.9	1.0	1.2	1.2	1.3	1.0
West Virginia	-	-	-	-	-	-	1.0	1.2	0.7	0.8	0.8
Wisconsin	-	-	-	-	-	-	-	-	-	1.2	1.3
District of Columbia ¹	-	-	-	0.8	1.6	1.9	2.0	1.8	1.8	2.0	2.0

¹ revised from previous edition of *Significant Features of Fiscal Federalism*

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

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

Table 91
Local General Revenues, FY 1990
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		Total	from		Total	Total	Property	Taxes				Current Charges	All Other ²
			Federal	State				General Sales	Individual Income	Corporation Income	Other ¹		
United States	\$512,322.2	\$190,723.2	\$18,449.2	\$172,274.0	\$321,599.0	\$201,130.1	\$149,765.2	\$21,584.7	\$9,563.5	\$1,815.2	\$18,401.6	\$72,795.4	\$47,673.5
New England	23,519.4	8,519.9	931.3	7,588.6	14,999.5	11,767.7	11,531.2	<	n.t.	n.t.	236.5	2,280.3	951.4
Connecticut	6,171.7	1,920.6	162.9	1,757.7	4,251.1	3,523.3	3,469.8	n.t.	n.t.	n.t.	53.5	456.1	271.7
Maine	1,802.5	665.8	65.8	600.1	1,136.6	863.1	854.6	<	n.t.	n.t.	8.5	195.3	78.3
Massachusetts	11,528.4	4,925.4	563.3	4,362.1	6,603.0	4,826.6	4,675.7	n.t.	n.t.	n.t.	150.9	1,324.5	451.8
New Hampshire	1,786.0	275.8	51.8	224.1	1,510.2	1,279.3	1,270.4	n.t.	n.t.	n.t.	9.0	164.9	65.9
Rhode Island	1,405.4	466.2	60.0	406.2	939.2	810.1	798.4	n.t.	n.t.	n.t.	11.8	80.3	48.7
Vermont	825.4	266.0	27.5	238.6	559.4	465.2	462.4	n.t.	n.t.	n.t.	2.8	59.2	35.0
Mideast	116,225.0	40,965.4	4,920.3	36,045.2	75,259.6	55,177.2	36,798.9	5,538.0	6,511.6	1,815.2	4,513.5	12,062.5	8,019.8
Delaware	918.3	442.6	40.5	402.1	475.7	241.2	202.8	n.t.	24.3	n.t.	14.2	151.3	83.2
District of Columbia ³	4,405.0	1,599.2	1,599.2	n.t.	2,805.8	2,310.3	727.2	466.6	637.9	140.0	338.6	220.3	275.1
Maryland	9,029.1	2,847.6	417.0	2,430.6	6,181.5	4,572.0	2,652.2	n.t.	1,377.7	n.t.	542.2	900.1	709.4
New Jersey	17,454.0	5,824.8	388.6	5,436.2	11,629.2	9,038.4	8,862.3	n.t.	n.t.	n.t.	176.1	1,547.7	1,043.2
New York	62,416.8	21,878.9	1,603.5	20,275.4	40,537.9	30,150.4	18,399.7	5,071.5	2,579.6	1,675.2	2,424.3	7,020.5	3,367.1
Pennsylvania	22,001.7	8,372.3	871.3	7,501.0	13,629.5	8,865.0	5,954.8	n.t.	1,892.1	n.t.	1,018.1	2,222.7	2,541.8
Great Lakes	78,022.3	28,013.2	2,653.7	25,359.5	50,009.2	33,845.3	27,452.7	2,112.8	2,448.0	n.t.	1,831.8	9,880.9	6,282.9
Illinois	21,628.4	6,420.8	937.8	5,483.0	15,207.6	11,132.4	8,392.9	1,544.1	0.3	n.t.	1,195.1	2,484.3	1,590.9
Indiana	9,204.4	3,676.3	241.8	3,434.5	5,528.1	2,941.8	2,615.6	n.t.	250.9	n.t.	75.3	1,505.2	1,081.1
Michigan	17,965.4	6,294.0	481.9	5,812.1	11,671.4	7,875.9	7,292.5	n.t.	389.7	n.t.	193.7	2,361.7	1,433.8
Ohio	19,231.2	7,193.4	762.2	6,431.2	12,037.8	8,229.7	5,584.7	545.9	1,807.1	n.t.	292.0	2,277.3	1,530.8
Wisconsin	9,992.9	4,428.7	229.9	4,198.7	5,564.2	3,665.4	3,567.0	22.8	n.t.	n.t.	75.7	1,252.4	646.4
Plains	32,374.6	11,569.8	1,312.0	10,257.8	20,804.8	12,266.0	10,169.4	1,075.8	210.5	n.t.	810.4	4,920.6	3,618.2
Iowa	5,033.4	1,875.2	186.1	1,689.1	3,158.2	1,911.6	1,833.5	31.6	2.5	n.t.	44.0	834.4	412.2
Kansas	4,484.8	1,231.7	66.8	1,164.9	3,253.1	1,909.4	1,599.6	204.4	n.t.	n.t.	105.4	648.7	695.0
Minnesota	11,055.9	4,828.4	537.4	4,291.1	6,227.4	3,263.0	3,092.3	14.3	n.t.	n.t.	156.4	1,527.3	1,437.1
Missouri	7,041.8	2,308.8	318.6	1,990.1	4,733.1	2,998.9	1,735.5	643.8	207.9	n.t.	411.7	1,148.9	585.2
Nebraska	2,865.1	666.7	97.3	569.4	2,198.5	1,351.3	1,200.9	89.7	n.t.	n.t.	60.7	570.7	276.4
North Dakota	965.9	401.6	53.3	348.3	564.3	324.9	302.1	12.8	n.t.	n.t.	10.0	94.3	145.1
South Dakota	927.7	257.4	52.5	204.9	670.3	506.7	405.5	79.1	<	n.t.	22.1	96.3	67.2
Southeast	101,569.9	38,434.6	3,571.1	34,863.5	63,135.2	33,810.6	23,730.0	4,918.8	393.3	n.t.	4,768.5	18,716.3	10,608.3
Alabama	5,360.8	2,094.8	192.2	1,902.6	3,266.0	1,547.6	568.3	587.7	51.6	n.t.	339.9	1,265.4	453.1
Arkansas	2,603.1	1,173.8	87.0	1,086.8	1,429.2	732.4	529.8	131.5	n.t.	n.t.	71.1	448.7	248.2
Florida	27,660.3	8,949.6	872.5	8,077.1	18,710.7	9,304.1	7,608.2	20.5	n.t.	n.t.	1,675.4	5,245.8	4,160.8
Georgia	12,570.3	4,016.0	455.3	3,560.7	8,554.4	4,588.8	3,173.4	870.4	n.t.	n.t.	545.0	2,796.3	1,169.3
Kentucky	4,387.7	1,963.9	181.6	1,782.3	2,423.8	1,250.3	626.4	n.t.	341.6	n.t.	282.4	614.0	559.4
Louisiana	6,918.1	2,533.6	306.1	2,227.5	4,384.5	2,504.0	1,087.3	1,211.0	<	n.t.	205.6	1,161.7	718.9

Table 91 (cont.)
Local General Revenues, FY 1990
(millions)

Region and State	Total	Intergovernmental			Own-Source								
		from		Total	Taxes							Current Charges	All Other ²
		Federal	State		Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)													
Mississippi	\$3,935.7	\$1,758.3	\$200.0	\$1,558.3	\$2,177.4	\$855.7	\$802.8	\$0.4	n.t.	n.t.	\$52.4	\$1,006.1	\$315.7
North Carolina	11,286.0	5,137.0	412.1	4,724.9	6,149.0	3,238.8	2,237.4	878.6	n.t.	n.t.	122.8	1,918.4	991.9
South Carolina	4,946.4	1,965.3	162.5	1,802.8	2,981.1	1,512.2	1,390.1	n.t.	n.t.	n.t.	122.1	1,063.8	405.1
Tennessee	9,002.2	4,252.5	282.8	3,969.7	4,749.7	2,577.9	1,566.8	722.6	<	n.t.	288.5	1,561.2	610.6
Virginia	10,809.5	3,657.5	367.2	3,290.2	7,152.0	5,127.2	3,681.5	495.9	<	n.t.	949.8	1,315.6	709.3
West Virginia	2,089.8	932.5	51.8	880.6	1,157.3	571.7	458.2	n.t.	n.t.	n.t.	113.6	319.5	266.1
Southwest													
Arizona	44,716.4	14,247.7	1,487.1	12,760.6	30,468.7	18,214.4	14,331.1	2,750.1	0.2	n.t.	1,133.1	6,845.6	5,408.6
Arizona	7,589.2	3,020.9	318.0	2,703.0	4,568.3	2,663.6	2,093.3	419.3	n.t.	n.t.	151.0	815.1	1,089.6
New Mexico	2,574.8	1,448.8	157.2	1,291.6	1,126.0	546.4	306.6	187.2	n.t.	n.t.	52.6	288.3	291.3
Oklahoma	4,423.2	1,650.9	154.0	1,496.9	2,772.3	1,477.5	872.8	519.9	n.t.	n.t.	84.8	842.2	452.6
Texas	30,129.1	8,127.1	858.0	7,269.1	22,002.0	13,526.9	11,058.4	1,623.7	0.2	n.t.	844.7	4,900.0	3,575.1
Rocky Mountain													
Colorado	14,003.3	4,747.5	490.3	4,257.3	9,255.8	5,628.6	4,298.7	1,031.2	<	n.t.	298.5	1,988.6	1,638.7
Colorado	7,208.4	2,051.8	231.2	1,820.6	5,156.6	3,272.9	2,247.1	842.5	<	n.t.	183.3	1,007.4	876.4
Idaho	1,449.2	631.4	59.4	572.0	817.8	432.4	416.7	n.t.	n.t.	n.t.	15.7	296.1	89.3
Montana	1,394.4	493.7	77.6	416.1	900.6	576.5	558.3	n.t.	n.t.	n.t.	18.1	145.2	178.9
Utah	2,659.6	1,037.6	93.3	944.4	1,622.0	957.9	743.3	145.8	n.t.	n.t.	68.8	312.0	352.1
Wyoming	1,291.7	533.0	28.7	504.3	758.7	388.9	333.3	43.0	n.t.	n.t.	12.6	227.9	141.9
Far West⁴													
California	98,386.6	43,125.4	2,903.1	40,222.4	55,261.1	29,187.8	20,432.1	4,085.7	n.t.	n.t.	4,669.9	15,669.1	10,404.3
California	80,298.4	36,105.3	2,057.8	34,047.5	44,193.1	22,836.5	15,784.3	3,463.3	n.t.	n.t.	3,588.9	12,640.3	8,716.3
Nevada	2,736.5	1,129.6	108.6	1,021.0	1,606.8	731.2	484.5	7.6	n.t.	n.t.	239.1	507.4	368.2
Oregon	5,739.3	1,767.9	360.2	1,407.7	3,971.3	2,711.1	2,425.4	n.t.	n.t.	n.t.	285.7	788.8	471.4
Washington	9,612.5	4,122.6	376.5	3,746.1	5,489.9	2,908.9	1,737.9	614.8	n.t.	n.t.	556.3	1,732.6	848.3
Alaska	2,201.9	905.2	90.7	814.6	1,296.6	691.3	595.5	72.2	n.t.	n.t.	23.6	318.5	286.8
Hawaii	1,302.8	194.3	89.8	104.5	1,108.6	541.2	425.6	n.t.	n.t.	n.t.	115.6	112.9	454.5

n.t.—no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$604 million. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990*.

Table 92
Local General Revenue, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental			Own-Source								Current Charges	All Other
		from			Taxes									
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
United States	\$512,322.2	37.2%	3.6%	33.6%	62.8%	39.3%	29.2%	4.2%	1.9%	0.4%	3.6%	14.2%	9.3%	
New England	23,519.4	36.2	4.0	32.3	63.8	50.0	49.0	<	n.t.	n.t.	1.0	9.7	4.0	
Connecticut	6,171.7	31.1	2.6	28.5	68.9	57.1	56.2	n.t.	n.t.	n.t.	0.9	7.4	4.4	
Maine	1,802.5	36.9	3.6	33.3	63.1	47.9	47.4	<	n.t.	n.t.	0.5	10.8	4.3	
Massachusetts	11,528.4	42.7	4.9	37.8	57.3	41.9	40.6	n.t.	n.t.	n.t.	1.3	11.5	3.9	
New Hampshire	1,786.0	15.4	2.9	12.5	84.6	71.6	71.1	n.t.	n.t.	n.t.	0.5	9.2	3.7	
Rhode Island	1,405.4	33.2	4.3	28.9	66.8	57.6	56.8	n.t.	n.t.	n.t.	0.8	5.7	3.5	
Vermont	825.4	32.2	3.3	28.9	67.8	56.4	56.0	n.t.	n.t.	n.t.	0.3	7.2	4.2	
Mideast	116,225.0	35.2	4.2	31.0	64.8	47.5	31.7	4.8	5.6	1.6	3.9	10.4	6.9	
Delaware	918.3	48.2	4.4	43.8	51.8	26.3	22.1	n.t.	2.6	n.t.	1.5	16.5	9.1	
District of Columbia ³	4,405.0	36.3	36.3	n.t.	63.7	52.4	16.5	10.6	14.5	3.2	7.7	5.0	6.2	
Maryland	9,029.1	31.5	4.6	26.9	68.5	50.6	29.4	n.t.	15.3	n.t.	6.0	10.0	7.9	
New Jersey	17,454.0	33.4	2.2	31.1	66.6	51.8	50.8	n.t.	n.t.	n.t.	1.0	8.9	6.0	
New York	62,416.8	35.1	2.6	32.5	64.9	48.3	29.5	8.1	4.1	2.7	3.9	11.2	5.4	
Pennsylvania	22,001.7	38.1	4.0	34.1	61.9	40.3	27.1	n.t.	8.6	n.t.	4.6	10.1	11.6	
Great Lakes	78,022.3	35.9	3.4	32.5	64.1	43.4	35.2	2.7	3.1	n.t.	2.3	12.7	8.1	
Illinois	21,628.4	29.7	4.3	25.4	70.3	51.5	38.8	7.1	<	n.t.	5.5	11.5	7.4	
Indiana	9,204.4	39.9	2.6	37.3	60.1	32.0	28.4	n.t.	2.7	n.t.	0.8	16.4	11.7	
Michigan	17,965.4	35.0	2.7	32.4	65.0	43.8	40.6	n.t.	2.2	n.t.	1.1	13.1	8.0	
Ohio	19,231.2	37.4	4.0	33.4	62.6	42.8	29.0	2.8	9.4	n.t.	1.5	11.8	8.0	
Wisconsin	9,992.9	44.3	2.3	42.0	55.7	36.7	35.7	0.2	n.t.	n.t.	0.8	12.5	6.5	
Plains	32,374.6	35.7	4.1	31.7	64.3	37.9	31.4	3.3	0.7	n.t.	2.5	15.2	11.2	
Iowa	5,033.4	37.3	3.7	33.6	62.7	38.0	36.4	0.6	0.1	n.t.	0.9	16.6	8.2	
Kansas	4,484.8	27.5	1.5	26.0	72.5	42.6	35.7	4.6	n.t.	n.t.	2.4	14.5	15.5	
Minnesota	11,055.9	43.7	4.9	38.8	56.3	29.5	28.0	0.1	n.t.	n.t.	1.4	13.8	13.0	
Missouri	7,041.8	32.8	4.5	28.3	67.2	42.6	24.6	9.1	3.0	n.t.	5.8	16.3	8.3	
Nebraska	2,865.1	23.3	3.4	19.9	76.7	47.2	41.9	3.1	n.t.	n.t.	2.1	19.9	9.6	
North Dakota	965.9	41.6	5.5	36.1	58.4	33.6	31.3	1.3	n.t.	n.t.	1.0	9.8	15.0	
South Dakota	927.7	27.7	5.7	22.1	72.3	54.6	43.7	8.5	<	n.t.	2.4	10.4	7.2	
Southeast	101,569.9	37.8	3.5	34.3	62.2	33.3	23.4	4.8	0.4	n.t.	4.7	18.4	10.4	
Alabama	5,360.8	39.1	3.6	35.5	60.9	28.9	10.6	11.0	1.0	n.t.	6.3	23.6	8.5	
Arkansas	2,603.1	45.1	3.3	41.8	54.9	28.1	20.4	5.1	n.t.	n.t.	2.7	17.2	9.5	
Florida	27,660.3	32.4	3.2	29.2	67.6	33.6	27.5	0.1	n.t.	n.t.	6.1	19.0	15.0	
Georgia	12,570.3	31.9	3.6	28.3	68.1	36.5	25.2	6.9	n.t.	n.t.	4.3	22.2	9.3	
Kentucky	4,387.7	44.8	4.1	40.6	55.2	28.5	14.3	n.t.	7.8	n.t.	6.4	14.0	12.8	

Table 92 (cont.)
Local General Revenue, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental			Own-Source							Current Charges	All Other ²
		from			Taxes								
		Total	Federal	State	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹			
Southeast (cont.)													
Louisiana	\$6,918.1	36.6%	4.4%	32.2%	63.4%	36.2%	15.7%	17.5%	<	n.t.	3.0%	16.8%	10.4%
Mississippi	3,935.7	44.7	5.1	39.6	55.3	21.7	20.4	0.0	n.t.	n.t.	1.3	25.6	8.0
North Carolina	11,286.0	45.5	3.7	41.9	54.5	28.7	19.8	7.8	n.t.	n.t.	1.1	17.0	8.8
South Carolina	4,946.4	39.7	3.3	36.4	60.3	30.6	28.1	n.t.	n.t.	n.t.	2.5	21.5	8.2
Tennessee	9,002.2	47.2	3.1	44.1	52.8	28.6	17.4	8.0	<	n.t.	3.2	17.3	6.8
Virginia	10,809.5	33.8	3.4	30.4	66.2	47.4	34.1	4.6	<	n.t.	8.8	12.2	6.6
West Virginia	2,089.8	44.6	2.5	42.1	55.4	27.4	21.9	n.t.	n.t.	n.t.	5.4	15.3	12.7
Southwest													
Arizona	7,589.2	39.8	4.2	35.6	60.2	35.1	27.6	5.5	n.t.	n.t.	2.0	10.7	14.4
New Mexico	2,574.8	56.3	6.1	50.2	43.7	21.2	11.9	7.3	n.t.	n.t.	2.0	11.2	11.3
Oklahoma	4,423.2	37.3	3.5	33.8	62.7	33.4	19.7	11.8	n.t.	n.t.	1.9	19.0	10.2
Texas	30,129.1	27.0	2.8	24.1	73.0	44.9	36.7	5.4	<	n.t.	2.8	16.3	11.9
Rocky Mountain													
Colorado	7,208.4	28.5	3.2	25.3	71.5	45.4	31.2	11.7	<	n.t.	2.5	14.0	12.2
Idaho	1,449.2	43.6	4.1	39.5	56.4	29.8	28.8	n.t.	n.t.	n.t.	1.1	20.4	6.2
Montana	1,394.4	35.4	5.6	29.8	64.6	41.3	40.0	n.t.	n.t.	n.t.	1.3	10.4	12.8
Utah	2,659.6	39.0	3.5	35.5	61.0	36.0	27.9	5.5	n.t.	n.t.	2.6	11.7	13.2
Wyoming	1,291.7	41.3	2.2	39.0	58.7	30.1	25.8	3.3	n.t.	n.t.	1.0	17.6	11.0
Far West⁴													
California	80,298.4	45.0	2.6	42.4	55.0	28.4	19.7	4.3	n.t.	n.t.	4.5	15.7	10.9
Nevada	2,736.5	41.3	4.0	37.3	58.7	26.7	17.7	0.3	n.t.	n.t.	8.7	18.5	13.5
Oregon	5,739.3	30.8	6.3	24.5	69.2	47.2	42.3	n.t.	n.t.	n.t.	5.0	13.7	8.2
Washington	9,612.5	42.9	3.9	39.0	57.1	30.3	18.1	6.4	n.t.	n.t.	5.8	18.0	8.8
Alaska	2,201.9	41.1	4.1	37.0	58.9	31.4	27.0	3.3	n.t.	n.t.	1.1	14.5	13.0
Hawaii	1,302.8	14.9	6.9	8.0	85.1	41.5	32.7	n.t.	n.t.	n.t.	8.9	8.7	34.9

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 37.8% of the intergovernmental total. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 91 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990*.

Table 93
Local General Revenue, Per Capita, FY 1990

Region and State	Intergovernmental				Own-Source								Exhibit: 4/1/90 Population (thousands)	
	Total	from		Total	Taxes				Current Charges	All Other ²				
		Total	Federal		State	Total	Property	General Sales			Individual Income	Corporation Income		Other ¹
United States	\$2,060	\$767	\$74	\$693	\$1,293	\$809	\$602	\$87	\$38	\$7	\$74	\$293	\$192	248,710
New England	1,781	645	71	575	1,136	891	873	†	n.t.	n.t.	18	173	72	13,206
Connecticut	1,878	584	50	535	1,293	1,072	1,056	n.t.	n.t.	n.t.	16	139	83	3,287
Maine	1,468	542	54	489	926	703	696	†	n.t.	n.t.	7	159	64	1,228
Massachusetts	1,916	819	94	725	1,098	802	777	n.t.	n.t.	n.t.	25	220	75	6,016
New Hampshire	1,610	249	47	202	1,362	1,154	1,146	n.t.	n.t.	n.t.	8	149	59	1,109
Rhode Island	1,401	465	60	405	936	808	796	n.t.	n.t.	n.t.	12	80	49	1,003
Vermont	1,466	473	49	424	994	826	821	n.t.	n.t.	n.t.	5	105	62	563
Midwest	2,662	938	113	826	1,724	1,264	843	127	149	42	103	276	184	43,656
Delaware	1,379	665	61	604	714	362	304	n.t.	36	n.t.	21	227	125	666
District of Columbia ³	7,257	2,635	2,635	-	4,622	3,806	1,198	769	1,051	231	558	363	453	607
Maryland	1,889	596	87	508	1,293	956	555	n.t.	288	n.t.	113	188	148	4,781
New Jersey	2,258	754	50	703	1,504	1,169	1,146	n.t.	n.t.	n.t.	23	200	135	7,730
New York	3,470	1,216	89	1,127	2,253	1,676	1,023	282	143	93	135	390	187	17,990
Pennsylvania	1,852	705	73	631	1,147	746	501	n.t.	159	n.t.	86	187	214	11,882
Great Lakes	1,857	667	63	604	1,190	806	653	50	58	n.t.	44	235	150	42,009
Illinois	1,892	562	82	480	1,330	974	734	135	†	n.t.	105	217	139	11,431
Indiana	1,660	663	44	620	997	531	472	n.t.	45	n.t.	14	272	195	5,544
Michigan	1,933	677	52	625	1,256	847	785	n.t.	42	n.t.	21	254	154	9,295
Ohio	1,773	663	70	593	1,110	759	515	50	167	n.t.	27	210	141	10,847
Wisconsin	2,043	905	47	858	1,137	749	729	5	n.t.	n.t.	15	256	132	4,892
Plains	1,833	655	74	581	1,178	695	576	61	12	n.t.	46	279	205	17,660
Iowa	1,813	675	67	608	1,137	688	660	11	1	n.t.	16	300	148	2,777
Kansas	1,810	497	27	470	1,313	771	646	82	n.t.	n.t.	43	262	280	2,478
Minnesota	2,527	1,104	123	981	1,423	746	707	3	n.t.	n.t.	36	349	328	4,375
Missouri	1,376	451	62	389	925	586	339	126	41	n.t.	80	225	114	5,117
Nebraska	1,816	422	62	361	1,393	856	761	57	n.t.	n.t.	38	362	175	1,578
North Dakota	1,512	628	83	545	883	509	473	20	n.t.	n.t.	16	148	227	639
South Dakota	1,333	370	75	294	963	728	583	114	†	n.t.	32	138	97	696
Southeast	1,714	649	60	588	1,065	571	400	83	7	n.t.	80	316	179	59,259
Alabama	1,327	518	48	471	808	383	141	145	13	n.t.	84	313	112	4,041
Arkansas	1,107	499	37	462	608	312	225	56	n.t.	n.t.	30	191	106	2,351
Florida	2,138	692	67	624	1,446	719	588	2	n.t.	n.t.	129	405	322	12,938
Georgia	1,940	620	70	550	1,321	708	490	134	n.t.	n.t.	84	432	181	6,478
Kentucky	1,191	533	49	484	658	339	170	n.t.	93	n.t.	77	167	152	3,685

Table 93 (cont.)
Local General Revenue, Per Capita, FY 1990

Region and State	Total	Intergovernmental			Own-Source								Exhibit: 4/1/90 Population (thousands)	
		from		Total	Taxes				Current Charges	All Other ²				
		Total	Federal		State	Total	Property	General Sales			Individual Income	Corporation Income		Other ¹
Southeast (cont.)														
Louisiana	\$1,639	\$600	\$73	\$528	\$1,039	\$593	\$258	\$287	†	n.t.	\$49	\$275	\$170	4,220
Mississippi	1,530	683	78	606	846	333	312	†	n.t.	n.t.	20	391	123	2,573
North Carolina	1,703	775	62	713	928	489	338	133	n.t.	n.t.	19	289	150	6,629
South Carolina	1,419	564	47	517	855	434	399	n.t.	n.t.	n.t.	35	305	116	3,487
Tennessee	1,846	872	58	814	974	529	321	148	†	n.t.	59	320	125	4,877
Virginia	1,747	591	59	532	1,156	829	595	80	†	n.t.	154	213	115	6,187
West Virginia	1,166	520	29	491	645	319	256	n.t.	n.t.	n.t.	63	178	148	1,793
Southwest														
Arizona	1,767	563	59	504	1,204	720	566	109	†	n.t.	45	270	214	25,313
Arizona	2,071	824	87	738	1,246	727	571	114	n.t.	n.t.	41	222	297	3,665
New Mexico	1,700	956	104	853	743	361	202	124	n.t.	n.t.	35	190	192	1,515
Oklahoma	1,406	525	49	476	881	470	277	165	n.t.	n.t.	27	268	144	3,146
Texas	1,774	478	51	428	1,295	796	651	96	†	n.t.	50	288	210	16,987
Rocky Mountain														
Colorado	1,924	652	67	585	1,272	773	591	142	†	n.t.	41	273	225	7,277
Colorado	2,188	623	70	553	1,565	994	682	256	†	n.t.	56	306	266	3,294
Idaho	1,439	627	59	568	812	429	414	n.t.	n.t.	n.t.	16	294	89	1,007
Montana	1,745	618	97	521	1,127	721	699	n.t.	n.t.	n.t.	23	182	224	799
Utah	1,544	602	54	548	941	556	431	85	n.t.	n.t.	40	181	204	1,723
Wyoming	2,845	1,174	63	1,111	1,671	857	734	95	n.t.	n.t.	28	502	313	454
Far West⁴														
California	2,544	1,115	75	1,040	1,429	755	528	106	n.t.	n.t.	121	405	269	38,671
California	2,698	1,213	69	1,144	1,485	767	530	116	n.t.	n.t.	121	425	293	29,760
Nevada	2,277	940	90	849	1,337	608	403	6	n.t.	n.t.	199	422	306	1,202
Oregon	2,019	622	127	495	1,397	954	853	n.t.	n.t.	n.t.	101	278	166	2,842
Washington	1,975	847	77	770	1,128	598	357	126	n.t.	n.t.	114	356	174	4,867
Alaska	4,003	1,646	165	1,481	2,358	1,257	1,083	131	n.t.	n.t.	43	579	521	550
Hawaii	1,176	175	81	94	1,001	488	384	n.t.	n.t.	n.t.	104	102	410	1,108

n.t. — no tax

— represents zero

† less than \$1 per capita

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment of \$995 per capita. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 91 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990*.

Table 94
Local General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental from		Own-Source Taxes									Current Charges	All Other ²	Exhibit: Personal Income CY 1989
		Total	Federal	State	Total	Total	Property	General Sales	Individual Income	Corporation Income	Other ¹				
United States	11.7%	4.4%	0.4%	3.9%	7.3%	4.6%	3.4%	0.5%	0.2%	<	0.4%	1.7%	1.1%	\$4,378,166	
New England	8.3	3.0	0.3	2.7	5.3	4.2	4.1	<	n.t.	n.t.	0.1	0.8	0.3	281,702	
Connecticut	7.7	2.4	0.2	2.2	5.3	4.4	4.3	n.t.	n.t.	n.t.	0.1	0.6	0.3	80,188	
Maine	9.0	3.3	0.3	3.0	5.7	4.3	4.3	<	n.t.	n.t.	<	1.0	0.4	20,075	
Massachusetts	8.8	3.7	0.4	3.3	5.0	3.7	3.6	n.t.	n.t.	n.t.	0.1	1.0	0.3	131,457	
New Hampshire	8.0	1.2	0.2	1.0	6.7	5.7	5.7	n.t.	n.t.	n.t.	<	0.7	0.3	22,459	
Rhode Island	7.8	2.6	0.3	2.2	5.2	4.5	4.4	n.t.	n.t.	n.t.	0.1	0.4	0.3	18,101	
Vermont	8.8	2.8	0.3	2.5	5.9	4.9	4.9	n.t.	n.t.	n.t.	<	0.6	0.4	9,422	
Mideast	13.0	4.6	0.6	4.0	8.4	6.2	4.1	0.6	0.7	0.2	0.5	1.4	0.9	892,059	
Delaware	7.2	3.5	0.3	3.2	3.7	1.9	1.6	n.t.	0.2	n.t.	0.1	1.2	0.7	12,693	
District of Columbia ³	32.0	11.6	11.6	-	20.4	16.8	5.3	3.4	4.6	1.0	2.5	1.6	2.0	13,783	
Maryland	9.2	2.9	0.4	2.5	6.3	4.6	2.7	n.t.	1.4	n.t.	0.5	0.9	0.7	98,591	
New Jersey	9.6	3.2	0.2	3.0	6.4	5.0	4.9	n.t.	n.t.	n.t.	0.1	0.8	0.6	182,551	
New York	16.6	5.8	0.4	5.4	10.8	8.0	4.9	1.4	0.7	0.4	0.6	1.9	0.9	375,504	
Pennsylvania	10.5	4.0	0.4	3.6	6.5	4.2	2.9	n.t.	0.9	n.t.	0.5	1.1	1.2	208,938	
Great Lakes	10.6	3.8	0.4	3.5	6.8	4.6	3.7	0.3	0.3	n.t.	0.2	1.3	0.9	734,479	
Illinois	9.8	2.9	0.4	2.5	6.9	5.0	3.8	0.7	<	n.t.	0.5	1.1	0.7	220,607	
Indiana	10.3	4.1	0.3	3.9	6.2	3.3	2.9	n.t.	0.3	n.t.	0.1	1.7	1.2	89,062	
Michigan	11.0	3.9	0.3	3.6	7.1	4.8	4.5	n.t.	0.2	n.t.	0.1	1.4	0.9	163,322	
Ohio	10.7	4.0	0.4	3.6	6.7	4.6	3.1	0.3	1.0	n.t.	0.2	1.3	0.8	180,266	
Wisconsin	12.3	5.5	0.3	5.2	6.9	4.5	4.4	<	n.t.	n.t.	0.1	1.5	0.8	81,221	
Plains	11.0	3.9	0.4	3.5	7.1	4.2	3.5	0.4	0.1	n.t.	0.3	1.7	1.2	294,622	
Iowa	11.1	4.2	0.4	3.7	7.0	4.2	4.1	0.1	<	n.t.	0.1	1.8	0.9	45,179	
Kansas	10.7	2.9	0.2	2.8	7.8	4.6	3.8	0.5	n.t.	n.t.	0.3	1.5	1.7	41,943	
Minnesota	14.3	6.2	0.7	5.5	8.0	4.2	4.0	<	n.t.	n.t.	0.2	2.0	1.9	77,443	
Missouri	8.3	2.7	0.4	2.3	5.6	3.5	2.0	0.8	0.2	n.t.	0.5	1.4	0.7	85,036	
Nebraska	11.1	2.6	0.4	2.2	8.5	5.2	4.7	0.3	n.t.	n.t.	0.2	2.2	1.1	25,799	
North Dakota	10.6	4.4	0.6	3.8	6.2	3.6	3.3	0.1	n.t.	n.t.	0.1	1.0	1.6	9,124	
South Dakota	9.2	2.5	0.5	2.0	6.6	5.0	4.0	0.8	<	n.t.	0.2	1.0	0.7	10,097	
Southeast	11.1	4.2	0.4	3.8	6.9	3.7	2.6	0.5	<	n.t.	0.5	2.0	1.2	917,894	
Alabama	9.5	3.7	0.3	3.4	5.8	2.7	1.0	1.0	0.1	n.t.	0.6	2.2	0.8	56,657	
Arkansas	8.3	3.8	0.3	3.5	4.6	2.3	1.7	0.4	n.t.	n.t.	0.2	1.4	0.8	31,196	
Florida	12.3	4.0	0.4	3.6	8.3	4.1	3.4	<	n.t.	n.t.	0.7	2.3	1.8	225,599	
Georgia	12.1	3.9	0.4	3.4	8.2	4.4	3.1	0.8	n.t.	n.t.	0.5	2.7	1.1	104,007	
Kentucky	8.5	3.8	0.4	3.5	4.7	2.4	1.2	n.t.	0.7	n.t.	0.5	1.2	1.1	51,561	
Louisiana	12.2	4.5	0.5	3.9	7.7	4.4	1.9	2.1	<	n.t.	0.4	2.0	1.3	56,727	

Table 94 (cont.)
Local General Revenue as a Percentage of Personal Income, FY 1990

Region and State	Intergovernmental				Own-Source								Exhibit: Personal Income CY 1989	
	Total	from			Total	Total	Property	General Sales	Taxes			Current Charges		All Other ²
		Total	Federal	State					Individual Income	Corporation Income	Other ¹			
Southeast (cont.)														
Mississippi	12.7%	5.7%	0.6%	5.0%	7.0%	2.8%	2.6%	<	n.t.	n.t.	0.2%	3.2%	1.0%	\$31,091
North Carolina	11.1	5.1	0.4	4.7	6.1	3.2	2.2	0.9	n.t.	n.t.	0.1	1.9	1.0	101,254
South Carolina	10.2	4.1	0.3	3.7	6.2	3.1	2.9	n.t.	n.t.	n.t.	0.3	2.2	0.8	48,286
Tennessee	12.4	5.8	0.4	5.4	6.5	3.5	2.2	1.0	<	n.t.	0.4	2.1	0.8	72,859
Virginia	9.3	3.2	0.3	2.8	6.2	4.4	3.2	0.4	<	n.t.	0.8	1.1	0.6	115,621
West Virginia	9.1	4.0	0.2	3.8	5.0	2.5	2.0	n.t.	n.t.	n.t.	0.5	1.4	1.2	23,035
Southwest														
Arizona	13.6	5.4	0.6	4.9	8.2	4.8	3.8	0.8	n.t.	n.t.	0.3	1.5	2.0	55,657
New Mexico	12.7	7.2	0.8	6.4	5.6	2.7	1.5	0.9	n.t.	n.t.	0.3	1.4	1.4	20,231
Oklahoma	9.7	3.6	0.3	3.3	6.1	3.2	1.9	1.1	n.t.	n.t.	0.2	1.8	1.0	45,684
Texas	11.4	3.1	0.3	2.8	8.3	5.1	4.2	0.6	<	n.t.	0.3	1.9	1.4	263,566
Rocky Mountain														
Colorado	12.4	4.2	0.4	3.8	8.2	5.0	3.8	0.9	<	n.t.	0.3	1.8	1.4	113,277
Idaho	12.4	3.5	0.4	3.1	8.8	5.6	3.9	1.4	<	n.t.	0.3	1.7	1.5	58,358
Montana	10.2	4.4	0.4	4.0	5.8	3.0	2.9	n.t.	n.t.	n.t.	0.1	2.1	0.6	14,196
Utah	12.0	4.3	0.7	3.6	7.8	5.0	4.8	n.t.	n.t.	n.t.	0.2	1.3	1.5	11,611
Wyoming	11.9	4.7	0.4	4.2	7.3	4.3	3.3	0.7	n.t.	n.t.	0.3	1.4	1.6	22,272
Wyoming	18.9	7.8	0.4	7.4	11.1	5.7	4.9	0.6	n.t.	n.t.	0.2	3.3	2.1	6,840
Far West⁴														
California	13.5	5.9	0.4	5.5	7.6	4.0	2.8	0.6	n.t.	n.t.	0.6	2.2	1.4	727,307
Nevada	13.9	6.3	0.4	5.9	7.7	4.0	2.7	0.6	n.t.	n.t.	0.6	2.2	1.5	576,597
Oregon	13.1	5.4	0.5	4.9	7.7	3.5	2.3	<	n.t.	n.t.	1.1	2.4	1.8	20,905
Washington	12.6	3.9	0.8	3.1	8.8	6.0	5.3	n.t.	n.t.	n.t.	0.6	1.7	1.0	45,370
Washington	11.4	4.9	0.4	4.4	6.5	3.4	2.1	0.7	n.t.	n.t.	0.7	2.1	1.0	84,436
Alaska	19.5	8.0	0.8	7.2	11.5	6.1	5.3	0.6	n.t.	n.t.	0.2	2.8	2.5	11,263
Hawaii	6.4	1.0	0.4	0.5	5.4	2.6	2.1	n.t.	n.t.	n.t.	0.6	0.6	2.2	20,424

n.a. — not applicable

n.t. — no tax

- represents zero

< rounds to zero

¹ Includes selective sales and gross receipts taxes.

² Miscellaneous general revenue, including lottery revenues.

³ Includes lump sum payment, which is 4.4% of personal income. The Bureau of the Census classifies the District of Columbia as a municipality.

⁴ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 91 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990*.

Table 95
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1953-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
United States	11.5%	11.6%	11.6%	11.5%	11.3%	11.6%	11.7%	11.3%	12.8%	12.3%	10.5%	7.6%
New England	10.8	10.9	11.1	11.6	11.3	11.4	11.5	11.8	13.5	12.8	10.0	7.9
Connecticut	10.9	10.8	10.8	11.4	10.8	11.0	11.2	10.2	11.6	10.8	9.1	6.1
Maine	12.1	13.0	13.3	12.8	12.0	12.4	12.6	11.9	13.3	12.6	11.0	9.0
Massachusetts	10.8	11.0	11.4	11.9	11.8	11.7	11.7	13.3	15.1	14.2	10.2	8.8
New Hampshire	8.3	8.5	8.4	9.0	8.4	8.7	9.3	8.7	10.5	10.8	9.5	8.3
Rhode Island	11.3	11.2	11.8	11.9	11.1	11.6	12.1	11.5	12.5	11.9	10.2	7.0
Vermont	12.0	12.2	13.3	12.4	12.4	13.0	12.9	12.6	14.5	15.5	12.7	9.6
Mideast	12.9	13.1	13.4	13.4	13.1	13.5	13.7	13.1	14.5	13.9	10.5	7.5
Delaware	10.8	11.7	11.6	11.9	11.9	11.6	11.2	10.8	12.3	11.7	9.0	4.2
District of Columbia	17.0	16.8	17.0	15.8	15.1	14.8	14.6	14.7	13.6	10.7	8.1	5.9
Maryland	11.2	11.5	11.7	11.5	11.2	11.4	11.7	11.2	13.0	12.3	9.3	6.3
New Jersey	10.6	11.0	11.0	11.4	10.9	11.4	11.7	11.2	12.4	11.6	9.1	6.6
New York	15.7	15.7	16.4	16.3	15.8	16.3	16.5	15.8	17.2	16.7	11.9	8.8
Pennsylvania	10.6	10.7	10.8	11.0	10.9	11.2	11.4	10.9	12.3	11.7	9.5	6.2
Great Lakes	11.2	11.4	11.3	11.2	11.2	11.3	12.0	10.6	11.6	11.4	9.7	6.8
Illinois	10.9	10.7	10.9	10.6	10.5	10.7	11.4	11.1	11.8	11.7	8.9	6.4
Indiana	10.2	10.8	10.4	10.0	9.9	10.1	10.5	9.2	10.3	11.2	10.2	7.1
Michigan	11.8	12.2	12.2	12.1	12.6	12.8	13.8	11.6	12.7	11.7	10.7	7.3
Ohio	10.9	11.0	10.8	10.9	10.7	10.8	11.1	9.2	9.9	9.7	8.6	5.9
Wisconsin	12.6	13.1	13.0	12.9	13.2	12.9	13.8	12.2	14.2	13.8	12.6	8.9
Plains	11.1	11.4	11.3	10.8	10.4	10.8	11.4	10.5	11.8	11.7	10.8	8.3
Iowa	11.6	12.2	11.9	11.4	11.1	10.9	11.9	11.1	11.6	12.1	11.6	9.2
Kansas	10.9	11.0	11.2	10.4	10.2	10.3	10.3	10.0	11.3	10.9	11.7	8.7
Minnesota	13.0	13.3	13.4	12.8	12.2	13.4	14.4	12.0	14.2	13.9	12.7	9.4
Missouri	9.3	9.5	9.4	9.1	8.8	9.0	9.3	8.8	9.9	10.4	8.7	6.1
Nebraska	11.1	11.5	11.1	10.6	10.0	10.1	11.1	10.4	12.2	11.0	9.3	7.7
North Dakota	11.1	11.7	10.8	10.1	10.6	11.0	11.5	11.2	11.6	11.0	11.8	11.3
South Dakota	10.0	10.4	10.7	10.1	10.2	9.5	10.0	10.9	11.5	11.6	12.6	10.8
Southeast	10.4	10.5	10.4	10.3	10.1	10.3	10.2	10.1	11.0	10.7	10.0	7.9
Alabama	9.5	9.7	9.5	9.7	9.7	10.0	10.0	9.9	10.2	9.9	9.7	7.0
Arkansas	9.6	9.8	9.8	9.4	9.7	9.9	9.7	9.3	10.2	9.9	9.8	7.9
Florida	10.0	10.1	10.0	9.6	9.5	9.6	9.5	9.3	10.6	9.9	10.5	9.2
Georgia	11.2	10.8	10.6	10.4	10.4	10.5	10.5	10.6	11.3	10.8	10.0	7.7
Kentucky	10.7	10.8	10.6	10.8	10.2	10.0	10.2	10.3	11.3	11.3	9.6	6.5
Louisiana	11.6	11.5	11.4	10.9	11.2	12.1	10.9	11.5	12.3	13.0	12.1	10.4

Table 95 (cont.)
State and Local Tax Revenue as a Percentage of Personal Income, Selected Years 1953-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
Southeast (cont.)												
Mississippi	10.5%	10.7%	10.5%	10.2%	10.6%	10.5%	10.8%	10.8%	11.8%	11.8%	11.9%	9.4%
North Carolina	10.9	11.1	11.3	11.1	10.7	10.7	10.6	10.3	10.9	10.6	10.0	8.3
South Carolina	11.3	11.3	11.2	11.1	10.9	10.8	10.8	10.7	11.1	10.5	9.7	8.6
Tennessee	9.4	9.5	9.7	9.7	9.7	9.7	9.3	9.6	10.7	10.0	9.7	7.3
Virginia	10.1	10.5	10.4	10.3	9.3	10.0	10.1	10.1	11.1	10.7	8.6	6.1
West Virginia	12.2	11.2	10.9	11.5	11.8	12.3	12.1	10.7	11.3	12.3	9.9	6.8
Southwest												
Arizona	12.7	12.5	12.1	12.1	12.0	12.1	12.1	11.5	14.3	13.3	12.2	8.5
New Mexico	12.7	12.6	12.5	11.6	11.6	12.4	12.6	14.0	13.3	13.5	12.2	8.7
Oklahoma	10.8	11.0	11.1	9.8	10.5	11.1	10.6	11.1	10.7	10.5	10.4	9.1
Texas	10.7	10.8	10.8	9.9	9.8	10.3	9.7	10.0	10.6	10.6	9.6	6.7
Rocky Mountain												
Colorado	10.9	11.0	10.8	10.6	10.1	10.6	10.6	10.2	12.6	11.6	11.4	8.9
Idaho	11.1	11.1	10.7	10.5	9.5	10.2	10.1	10.0	12.0	11.0	12.1	9.0
Montana	12.4	12.1	12.4	11.4	12.4	13.1	12.9	12.9	13.8	12.6	11.8	7.6
Utah	12.2	11.9	12.7	12.5	12.5	12.9	12.9	11.9	12.7	11.6	11.8	8.4
Wyoming	14.6	14.5	15.6	17.3	19.8	21.0	20.9	15.5	16.0	13.4	11.3	8.7
Far West²												
California	11.5	11.4	11.2	11.7	11.0	11.7	11.5	11.5	15.8	14.6	12.0	8.4
Nevada	11.1	10.7	10.6	11.0	11.1	11.1	11.1	10.3	13.1	13.2	10.7	7.9
Oregon	12.1	12.4	11.7	12.2	11.4	12.3	12.4	11.9	12.8	12.1	10.9	8.2
Washington	12.2	11.9	11.7	11.5	11.6	11.4	11.8	10.0	12.7	12.1	11.2	8.1
Alaska ³	19.8	20.7	19.5	17.5	25.3	27.3	28.6	50.0	17.5	21.5	8.1	5.0
Hawaii	14.1	14.6	14.7	13.4	13.0	12.9	12.9	13.8	14.0	14.4	11.7	8.2

¹ See Tables 59 and 61 for state and local tax revenue data.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

³ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax collected from residents. To a lesser extent, this also is true of other states that derive revenue from severance taxes.

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

Table 96
State and Local Tax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1953-1990

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
United States	100	100	100	100	100	100	100	100	100	100	100	100
New England	94	95	96	101	100	98	98	105	106	104	95	104
Connecticut	96	93	93	99	97	95	95	90	91	88	87	80
Maine	105	113	115	111	107	107	108	105	104	102	105	118
Massachusetts	94	95	98	104	105	101	100	118	119	116	98	116
New Hampshire	73	73	72	78	74	75	79	77	82	88	91	109
Rhode Island	99	97	102	104	98	100	103	102	98	97	98	93
Vermont	105	106	115	108	110	112	110	112	114	126	122	127
Mideast	113	113	116	117	117	117	117	116	114	113	101	98
Delaware	94	101	100	104	105	100	96	96	96	95	86	56
District of Columbia	148	145	147	137	134	128	125	130	107	87	77	78
Maryland	98	99	101	100	99	98	100	100	102	100	89	84
New Jersey	93	95	95	99	97	98	100	99	97	94	87	87
New York	137	136	142	142	140	141	141	140	135	136	114	116
Pennsylvania	92	93	93	95	97	97	98	97	96	95	91	81
Great Lakes	98	98	98	97	100	98	102	94	91	92	93	89
Illinois	95	92	94	93	93	92	97	98	93	95	85	84
Indiana	89	93	90	87	88	87	89	82	81	91	98	93
Michigan	103	105	105	105	112	110	117	103	99	95	102	96
Ohio	95	95	93	95	95	93	95	82	78	79	83	77
Wisconsin	110	114	112	113	117	112	117	109	111	113	120	118
Plains	97	98	98	94	93	93	98	93	92	95	104	109
Iowa	102	105	103	99	99	94	102	98	91	99	111	122
Kansas	95	95	97	90	90	89	88	89	89	88	112	115
Minnesota	114	115	115	112	109	116	123	106	111	113	122	124
Missouri	81	82	82	79	78	78	79	78	78	84	84	81
Nebraska	97	100	96	92	89	87	94	92	95	89	89	102
North Dakota	97	101	93	88	94	95	99	100	91	89	113	149
South Dakota	88	90	93	88	91	82	86	96	90	94	121	142
Southeast	91	91	90	89	90	89	87	90	86	87	96	104
Alabama	83	84	82	84	86	86	85	87	80	81	93	92
Arkansas	83	85	84	82	86	86	83	83	80	81	94	105
Florida	87	88	87	84	85	83	81	83	84	81	101	121
Georgia	98	94	91	91	93	90	90	94	88	88	95	101
Kentucky	93	94	92	94	91	87	87	92	88	92	92	85
Louisiana	101	100	99	95	99	104	93	102	96	106	115	138

Table 96 (cont.)
State and Local Tax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1953-1990

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1978	1975	1965	1953
Southeast (cont.)												
Mississippi	91	93	91	89	94	91	92	96	92	96	113	124
North Carolina	95	96	98	97	95	92	91	91	86	86	95	109
South Carolina	98	98	97	96	96	93	92	95	87	85	93	114
Tennessee	82	82	83	85	86	83	79	85	84	82	93	97
Virginia	89	91	90	89	87	86	87	89	87	87	82	80
West Virginia	106	97	94	100	105	106	103	95	89	100	94	90
Southwest												
Arizona	110	108	105	105	107	105	103	102	112	108	116	112
New Mexico	110	109	108	101	103	107	108	124	104	110	116	114
Oklahoma	95	96	96	86	93	96	90	98	84	86	100	120
Texas	93	94	94	86	87	89	83	89	83	86	92	88
Rocky Mountain												
Colorado	95	95	93	92	90	92	91	90	98	95	109	118
Idaho	97	96	93	91	84	88	86	89	94	90	116	119
Montana	108	104	108	100	110	114	110	114	108	102	113	101
Utah	107	103	110	109	111	111	110	105	99	95	113	111
Wyoming	128	126	135	151	176	181	178	138	125	109	108	115
Far West¹												
California	100	99	97	102	98	101	99	102	124	119	115	111
Nevada	97	93	92	96	98	96	95	91	103	108	102	105
Oregon	106	107	101	106	101	106	106	105	100	99	105	109
Washington	107	103	101	100	102	98	100	89	100	98	107	107
Alaska ²	173	179	169	152	225	236	244	443	137	101	78	66
Hawaii	123	126	127	117	116	111	110	122	110	118	112	109

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

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

Source: ACIR computations based on Table 95 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in [year]* and *State Government Finances in [year]*.

Table 97
State and Local Tax Revenues, Per Capita, Selected Years, 1953-1990

Region and State	1990		Per Capita Indexed to U.S. Average (U.S. = 100)										
	Taxes Per Capita ¹	Indexed to U.S. Average	1989	1988	1987	1986	1985	1984	1983	1980	1975	1965	1953
United States	\$2,017	100	\$1,888	\$1,772	\$1,665	\$1,547	\$1,465	\$1,356	\$1,214	\$987	\$664	\$264	\$132
New England	2,307	114	117	117	119	115	111	110	110	98	99	100	105
Connecticut	2,675	133	133	129	133	126	124	122	118	108	105	110	107
Maine	1,974	98	103	103	97	91	91	91	89	87	86	88	97
Massachusetts	2,360	117	122	122	126	125	117	114	117	126	123	114	127
New Hampshire	1,690	84	85	83	83	79	77	81	78	75	79	84	97
Rhode Island	2,037	101	101	104	103	99	101	103	107	101	97	100	98
Vermont	2,009	100	98	105	98	96	95	94	94	91	105	105	104
Mideast	2,635	131	131	132	133	131	129	129	127	122	116	110	100
Delaware	2,058	102	107	105	105	107	106	103	105	107	109	114	76
District of Columbia	3,806	189	197	188	185	177	172	170	176	149	114	109	100
Maryland	2,305	114	117	118	114	113	111	111	111	112	110	99	92
New Jersey	2,519	125	129	125	126	121	119	121	120	115	109	102	108
New York	3,267	162	162	166	167	164	159	157	156	151	154	141	140
Pennsylvania	1,859	92	92	92	93	94	95	97	96	99	96	93	86
Great Lakes	1,956	97	97	97	97	99	99	102	100	97	98	102	103
Illinois	2,102	104	99	101	99	100	101	104	103	110	110	101	102
Indiana	1,631	81	84	81	78	79	81	81	75	75	87	97	98
Michigan	2,068	103	105	106	107	110	110	116	113	109	103	110	111
Ohio	1,813	90	90	88	91	91	91	92	91	82	80	85	86
Wisconsin	2,090	104	107	107	107	112	110	115	117	107	108	117	118
Plains	1,851	92	92	93	90	90	92	95	95	92	91	96	102
Iowa	1,881	93	93	93	92	92	91	94	96	98	96	105	111
Kansas	1,848	92	91	95	91	90	93	93	93	94	90	103	111
Minnesota	2,305	114	114	117	114	111	121	126	121	114	114	113	114
Missouri	1,551	77	77	77	75	74	74	75	77	77	79	84	78
Nebraska	1,815	90	89	88	88	86	85	91	94	98	87	83	94
North Dakota	1,568	78	78	78	77	83	93	98	91	86	92	94	105
South Dakota	1,447	72	70	75	72	74	71	72	75	80	82	91	105
Southeast	1,618	80	80	79	77	78	77	76	76	74	73	70	71
Alabama	1,328	66	66	64	65	66	68	68	66	66	62	64	57
Arkansas	1,273	63	63	63	62	65	66	64	64	66	61	60	60
Florida	1,746	87	87	86	82	82	81	79	80	77	78	88	102
Georgia	1,801	89	86	84	82	83	81	79	80	78	77	72	72
Kentucky	1,496	74	74	72	73	71	71	70	73	75	75	66	59
Louisiana	1,562	77	75	75	74	81	89	82	87	85	85	84	101

Table 97 (cont.)
State and Local Tax Revenues, Per Capita, Selected Years, 1953-1990

Region and State	1990		Per Capita Indexed to U.S. Average (U.S. = 100)										
	Taxes Per Capita ¹	Indexed to U.S. Average	1989	1988	1987	1986	1985	1984	1983	1980	1975	1965	1953
Southeast (cont.)													
Mississippi	\$1,264	63	63	61	59	62	63	64	63	65	67	64	62
North Carolina	1,675	83	83	84	82	79	78	76	75	76	73	71	72
South Carolina	1,562	77	76	75	74	74	73	72	72	72	67	61	73
Tennessee	1,399	69	70	70	69	70	68	65	66	66	68	67	66
Virginia	1,896	94	97	95	93	91	89	89	90	87	85	71	68
West Virginia	1,562	77	70	68	74	78	82	82	80	81	80	73	66
Southwest													
Arizona	1,691	84	84	85	81	85	88	84	87	89	83	88	92
Arizona	1,921	95	97	95	96	95	94	92	88	102	99	101	102
New Mexico	1,690	84	82	83	79	80	85	88	86	89	83	92	89
Oklahoma	1,575	78	78	79	73	83	88	85	93	84	73	82	100
Texas	1,663	82	83	84	80	83	86	82	85	82	78	78	77
Rocky Mountain													
Colorado	1,797	89	87	89	91	94	97	97	97	101	90	101	108
Colorado	1,925	95	95	95	96	96	99	99	96	100	95	111	117
Idaho	1,560	77	74	71	71	68	70	70	72	76	80	93	104
Montana	1,795	89	83	87	82	89	94	94	97	101	92	100	102
Utah	1,582	78	76	82	82	83	86	84	79	85	76	97	95
Wyoming	2,204	109	107	115	138	170	176	185	201	142	105	105	123
Far West²													
California	2,182	108	108	107	112	109	109	109	109	104	111	119	125
California	2,226	110	111	110	116	112	112	111	110	119	131	137	136
Nevada	1,926	95	95	93	97	101	99	100	100	98	116	122	135
Oregon	1,934	96	96	90	97	93	97	97	101	99	96	106	112
Washington	2,123	105	101	101	102	103	98	104	108	100	102	111	118
Alaska ³	4,069	202	208	203	190	290	313	347	404	424	127	95	77
Hawaii	2,596	129	128	127	117	115	113	114	120	129	128	113	102

¹ Tax collections exclude federal aid, user charges, and miscellaneous general revenue.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1953.

³ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures greatly overstate the actual tax collected from residents. To a lesser extent, this also is true of other states that derive revenue from severance taxes.

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

Table 98
State Percentage of State and Local Tax Revenue, Selected Years 1959-1990

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1975	1971	1967	1963	1959
United States¹	59.9%	60.6%	60.6%	60.9%	61.1%	61.6%	61.5%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	61.4	62.0	62.5	63.9	63.8	62.5	61.4	55.8					
Connecticut	59.9	59.3	59.4	61.3	61.8	60.7	59.1	55.7	49.1	48.4	48.1	47.0	44.9
Maine	64.4	66.7	68.2	67.2	66.4	65.0	64.8	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	66.0	66.7	67.0	68.7	68.0	66.3	65.0	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	31.8	34.4	36.5	38.3	38.8	38.6	39.7	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	60.4	61.1	61.4	61.9	59.3	60.2	60.0	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	58.9	60.4	59.4	60.2	62.2	61.6	61.3	58.3	56.8	62.2	61.3	55.0	49.6
Mideast	52.0	52.6	53.5	54.0	54.3	54.1	54.0	54.1					
Delaware	82.4	83.5	83.2	83.5	83.9	84.3	83.1	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	58.5	59.7	60.3	60.3	60.1	60.4	60.4	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	53.6	55.8	57.0	58.9	58.7	58.4	58.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	48.7	48.5	49.8	49.9	50.4	49.9	49.8	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	59.9	60.5	60.5	61.4	61.6	61.9	61.6	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	58.8	59.4	59.3	59.9	59.9	59.8	60.1	58.1					
Illinois	53.7	54.0	53.5	54.6	54.9	54.3	53.8	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	67.5	66.6	66.3	66.2	66.0	66.8	67.3	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	59.0	60.2	60.4	60.3	59.8	59.4	59.9	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	58.2	58.6	58.7	59.7	59.7	60.5	59.6	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	64.1	65.3	65.5	66.0	66.3	65.9	69.0	67.2	64.6	59.4	62.0	51.3	48.5
Plains	62.5	62.6	62.6	61.9	61.7	62.7	63.3	61.3					
Iowa	63.4	63.3	60.5	61.4	60.9	60.1	60.5	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	58.3	57.8	58.5	55.9	55.7	57.6	58.3	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	67.6	68.0	68.7	68.6	67.8	70.6	71.5	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	62.2	62.2	62.5	62.0	61.8	61.1	60.2	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	52.8	53.5	53.8	51.7	52.3	51.8	54.0	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	67.6	68.3	68.4	66.9	70.6	74.5	74.8	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	49.7	49.5	50.5	49.2	50.0	48.1	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	64.7	65.7	66.3	66.5	67.0	67.8	67.3	68.3					
Alabama	71.2	71.8	72.1	72.6	72.4	73.5	74.0	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	75.5	75.8	75.8	76.3	76.2	76.5	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	58.8	60.1	61.0	60.0	61.3	62.0	62.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	60.7	60.5	61.1	62.4	62.9	64.1	63.1	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	77.3	78.0	77.3	78.0	78.2	78.2	78.7	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	62.0	63.8	64.5	63.0	64.3	66.3	63.0	68.2	71.2	70.7	72.3	73.8	74.4

Table 98 (cont.)
State Percentage of State and Local Tax Revenue, Selected Years 1959-1990

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1975	1971	1967	1963	1959
Southeast (cont.)													
Mississippi	73.7%	74.5%	74.6%	74.8%	75.7%	75.5%	76.9%	77.9%	76.2%	73.7%	66.6%	65.6%	68.5%
North Carolina	70.8	71.3	71.4	71.3	72.1	72.6	73.2	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	72.2	73.4	74.1	74.8	75.1	75.9	73.7	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	62.2	62.7	63.4	64.2	63.3	63.2	60.6	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	56.3	59.0	60.5	60.5	59.7	59.9	59.6	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	79.6	77.8	76.7	78.4	79.3	79.7	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest													
Arizona	62.2	62.1	63.1	64.3	65.3	67.2	66.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	78.7	79.7	80.8	80.3	79.6	79.5	81.0	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	70.2	69.7	69.3	67.0	69.8	70.1	69.7	73.1	67.6	64.1	62.2	67.1	66.8
Texas	52.1	52.6	53.3	50.3	51.6	55.6	55.1	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain													
Colorado	48.4	48.9	49.0	48.5	48.3	48.8	50.1	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	72.5	71.4	70.7	70.5	70.5	71.4	72.0	70.3	68.8	64.0	62.5	53.1	50.3
Montana	59.8	57.9	57.7	53.5	54.8	56.1	55.5	53.7	50.8	45.3	44.1	43.7	42.1
Utah	64.9	62.8	64.9	63.0	63.5	63.9	63.9	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	61.1	60.8	58.5	56.2	59.7	61.4	62.6	58.6	59.2	56.7	47.9	52.3	52.7
Far West²													
California	65.5	67.9	65.4	67.2	66.3	66.8	66.5	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	68.4	67.3	68.0	69.3	69.8	69.6	69.8	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	50.7	50.8	47.6	50.9	49.9	52.0	52.4	55.2	54.6	49.4	51.4	50.2	48.9
Washington	71.8	71.6	72.4	73.2	73.6	72.5	73.7	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	69.1	68.2	66.2	64.0	77.5	78.9	83.9	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	81.2	82.5	82.2	80.2	78.6	78.3	77.9	81.0	78.1	76.4	73.2	74.8	81.7

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 99
State and Local Nontax Revenue as a Percentage of State Personal Income, Selected Years 1965-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1975	1965
United States	4.8%	4.7%	4.6%	4.7%	4.7%	4.7%	4.6%	4.1%	3.5%	2.4%
New England	3.4	3.3	3.2	3.4	3.4	3.2	3.1	2.8	2.4	1.6
Connecticut	2.9	2.8	2.8	2.9	3.1	3.0	2.8	2.4	1.9	1.6
Maine	4.3	4.2	3.9	3.8	3.7	3.6	3.6	3.0	2.7	1.9
Massachusetts	3.5	3.2	3.2	3.2	3.2	3.0	2.9	2.7	2.4	1.5
New Hampshire	3.4	3.3	3.2	3.7	3.5	3.2	3.4	3.0	2.8	2.2
Rhode Island	3.7	4.0	4.1	4.7	4.7	4.9	4.8	4.0	2.7	1.3
Vermont	5.0	4.8	4.8	4.7	4.7	4.8	4.6	4.2	4.0	2.1
Mideast	4.1	4.0	4.0	4.2	4.1	4.2	4.0	3.4	3.2	2.0
Delaware	7.0	7.1	7.0	7.1	6.4	7.7	6.8	5.2	4.0	2.9
District of Columbia	3.6	3.7	3.5	3.2	3.4	3.0	2.7	2.3	2.7	1.4
Maryland	3.5	3.6	3.6	3.8	3.8	3.7	4.0	4.0	3.4	2.0
New Jersey	3.6	3.4	3.6	3.8	3.7	3.8	3.6	3.0	2.6	1.7
New York	4.6	4.5	4.4	4.5	4.4	4.6	4.3	3.8	3.9	2.2
Pennsylvania	3.9	3.8	3.8	4.0	3.8	3.9	3.6	3.0	2.5	1.9
Great Lakes	4.2	4.1	4.0	4.1	4.1	4.2	4.2	3.6	3.2	2.1
Illinois	3.4	3.2	3.2	3.3	3.3	3.4	3.3	2.8	2.4	1.6
Indiana	5.5	5.0	4.2	4.4	4.4	4.4	4.4	3.6	3.7	2.4
Michigan	4.6	4.6	4.7	4.8	4.9	4.9	5.0	4.4	3.7	2.5
Ohio	4.1	4.1	4.1	4.2	4.2	4.3	4.3	3.5	3.1	2.2
Wisconsin	4.8	4.7	4.4	4.4	4.4	4.3	4.4	4.3	3.5	2.2
Plains	5.1	5.2	5.0	5.3	5.2	5.1	5.1	4.4	3.7	2.7
Iowa	5.4	5.5	5.3	5.2	5.1	4.6	4.7	4.2	3.5	2.6
Kansas	5.0	4.8	4.7	5.9	5.1	5.2	4.9	4.1	3.4	2.7
Minnesota	6.1	6.5	6.1	6.7	6.5	6.4	6.4	5.3	4.5	3.1
Missouri	3.5	3.5	3.5	3.5	3.8	3.7	3.5	3.0	2.8	1.9
Nebraska	5.8	5.9	5.5	5.5	5.5	5.4	5.6	5.0	4.1	2.7
North Dakota	8.1	8.2	7.0	7.4	7.2	7.2	7.0	9.2	7.9	5.9
South Dakota	5.1	5.2	5.2	5.1	5.5	5.4	7.5	4.9	4.0	3.4
Southeast	5.2	5.1	4.9	4.9	4.8	4.8	4.8	4.4	3.8	2.9
Alabama	5.9	5.7	5.8	5.9	6.1	6.0	6.9	6.6	4.5	3.2
Arkansas	4.3	4.1	4.1	4.2	4.2	4.3	4.3	4.1	3.3	2.5
Florida	5.6	5.6	5.1	5.0	4.7	4.8	4.5	4.1	3.8	3.2
Georgia	4.9	4.9	5.2	5.4	5.3	5.5	5.1	4.9	4.2	3.1
Kentucky	4.8	5.4	4.7	4.5	5.0	4.7	4.4	3.6	3.8	2.6
Louisiana	7.6	7.5	7.1	7.0	6.7	6.6	6.8	5.9	4.7	4.1

Table 99 (cont.)
State and Local Nontax Revenue as a Percentage of State Personal Income, Selected Years 1965-1990¹

Region and State	1990 ²	1989	1988	1987	1986	1985	1984	1981	1975	1965
Southeast (cont.)										
Mississippi	6.3%	6.3%	6.3%	6.8%	6.2%	5.9%	6.0%	5.2%	4.4%	3.6%
North Carolina	4.4	4.1	3.8	4.0	3.9	4.1	3.9	3.5	3.0	2.4
South Carolina	5.5	5.3	5.1	5.3	5.1	4.7	4.7	4.4	4.2	2.6
Tennessee	4.7	4.6	4.5	4.5	4.4	4.3	4.2	4.1	3.6	2.4
Virginia	4.1	4.0	3.6	3.4	3.4	3.7	3.6	3.4	3.1	2.3
West Virginia	5.3	5.2	4.9	5.0	5.1	4.4	4.5	4.2	2.9	2.3
Southwest										
Arizona	5.3	5.3	5.2	5.5	5.5	5.4	5.4	4.6	3.8	3.3
Arizona	5.3	5.2	4.9	5.3	5.8	5.5	5.5	4.4	3.6	3.1
New Mexico	8.9	9.6	9.5	10.1	11.6	11.1	14.7	10.1	6.3	5.3
Oklahoma	5.3	5.3	5.4	5.3	5.3	5.2	4.9	4.5	4.2	3.3
Texas	5.0	5.0	4.9	5.2	5.1	5.0	4.7	4.3	3.5	3.1
Rocky Mountain										
Colorado	6.2	6.1	6.0	6.4	6.2	6.6	6.3	5.3	4.5	3.1
Colorado	5.5	5.3	5.5	5.8	5.2	5.3	5.1	4.7	4.5	3.1
Idaho	5.2	4.9	4.6	4.6	4.3	4.7	4.8	4.3	3.7	3.2
Montana	6.3	6.3	6.5	6.7	6.7	7.1	7.9	5.4	4.5	3.2
Utah	6.4	6.4	5.8	6.5	7.0	8.1	7.3	4.9	4.3	2.6
Wyoming	13.0	13.9	13.0	13.4	13.6	14.4	12.7	11.2	6.0	4.4
Far West²										
California	5.4	5.2	5.0	4.8	4.8	4.7	4.6	4.3	3.6	2.6
California	5.3	5.1	4.9	4.7	4.6	4.5	4.3	4.1	3.4	2.5
Nevada	5.6	5.3	5.1	5.3	5.2	6.2	5.6	5.1	5.0	3.1
Oregon	5.8	6.1	6.3	6.1	6.2	6.3	6.3	6.1	4.6	3.1
Washington	5.2	5.1	4.5	4.5	4.7	4.8	4.8	4.5	4.3	3.5
Alaska	29.0	29.7	37.1	34.6	39.9	43.6	38.3	48.4	10.6	4.9
Hawaii	7.1	4.9	4.4	4.0	4.3	4.3	4.2	4.4	4.2	3.1

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 100
State and Local Nontax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1965-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1984	1981	1975	1965
United States	100	100	100	100	100	100	100	100	100	100
New England	71	69	70	72	73	69	68	68	68	65
Connecticut	60	59	61	62	67	65	60	58	56	66
Maine	89	89	84	80	79	77	78	73	77	78
Massachusetts	72	68	69	69	69	64	64	65	68	61
New Hampshire	71	70	69	79	75	68	73	74	82	90
Rhode Island	77	84	89	101	100	105	105	97	77	54
Vermont	103	102	104	100	100	102	101	103	115	88
Mideast	85	85	87	89	87	89	86	84	93	83
Delaware	145	150	151	151	136	164	149	127	115	121
District of Columbia	76	78	76	68	73	63	58	57	78	56
Maryland	72	76	78	80	80	78	88	97	97	82
New Jersey	76	73	77	81	80	80	79	73	76	72
New York	94	95	96	96	95	97	93	92	112	91
Pennsylvania	81	80	83	85	82	82	79	72	73	78
Great Lakes	88	88	87	88	88	89	91	88	91	88
Illinois	70	68	70	71	71	73	73	69	70	65
Indiana	113	107	92	94	94	93	95	89	106	102
Michigan	95	98	102	102	104	104	109	108	107	106
Ohio	85	88	89	90	89	92	93	85	90	92
Wisconsin	99	100	95	94	94	91	95	104	101	93
Plains	105	110	108	113	111	108	111	108	108	112
Iowa	111	116	114	111	109	98	103	102	102	107
Kansas	103	101	103	126	109	111	107	101	97	112
Minnesota	127	137	133	143	139	136	139	130	129	132
Missouri	73	75	75	75	80	79	77	74	81	80
Nebraska	120	126	120	117	118	115	121	122	119	113
North Dakota	167	173	152	158	154	153	153	224	227	245
South Dakota	107	110	114	109	116	115	163	120	115	141
Southeast	108	109	106	104	103	103	104	107	109	119
Alabama	123	121	126	126	131	129	149	162	131	132
Arkansas	89	87	88	89	90	92	93	101	95	106
Florida	116	118	110	106	101	102	98	100	109	135
Georgia	102	105	113	114	113	116	111	121	121	128
Kentucky	99	114	102	95	107	100	96	87	110	108
Louisiana	157	158	153	149	144	141	148	145	134	173

Table 100 (cont.)
State and Local Nontax Revenue as a Percentage of Personal Income, Indexed to U.S. Average, Selected Years 1965-1990¹

Region and State	1990 ²	1989	1988	1987	1986	1985	1984	1981	1975	1965
Southeast (cont.)										
Mississippi	130	134	136	144	131	126	130	128	127	151
North Carolina	92	86	83	86	84	87	85	84	85	100
South Carolina	114	112	110	112	109	100	102	108	122	108
Tennessee	97	98	98	95	93	92	92	101	105	101
Virginia	85	84	77	73	73	78	78	83	91	94
West Virginia	110	110	107	105	109	93	97	102	83	94
Southwest										
Arizona	111	109	107	112	123	118	119	107	103	131
New Mexico	184	203	206	215	246	237	321	247	183	223
Oklahoma	109	112	118	112	113	111	107	110	122	138
Texas	104	106	106	110	108	106	103	104	102	130
Rocky Mountain										
Colorado	114	112	119	122	112	113	110	114	130	128
Idaho	107	105	100	99	92	99	104	105	107	134
Montana	132	133	140	141	144	151	172	131	129	134
Utah	132	135	126	138	150	173	159	119	125	108
Wyoming	269	294	281	285	289	307	276	273	174	183
Far West²										
California	111	108	107	100	99	96	94	100	98	103
Nevada	117	112	110	112	110	131	123	124	144	130
Oregon	120	129	137	129	131	133	137	148	132	132
Washington	107	109	98	95	99	101	105	110	125	146
Alaska	602	629	804	735	851	930	833	1182	305	206
Hawaii	148	105	96	85	93	91	91	108	120	130

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 101
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1957-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
United States	31.0%	30.4%	30.4%	29.9%	29.9%	29.7%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6%
New England	38.0	37.4	36.8	35.4	35.5	37.0	44.0	45.9	48.1	50.2	53.9	52.7
Connecticut	39.5	40.1	39.9	38.0	37.5	38.7	43.8	46.6	49.4	52.0	53.6	50.0
Maine	36.6	34.1	31.7	32.9	33.8	35.5	37.7	36.1	45.0	48.5	52.8	50.0
Massachusetts	33.0	32.3	32.0	30.4	31.1	33.1	43.6	49.1	51.2	51.8	60.6	58.0
New Hampshire	68.1	65.7	63.6	62.0	60.7	61.5	63.4	61.8	60.4	63.4	63.6	62.8
Rhode Island	39.5	38.7	38.4	37.9	40.7	39.8	41.5	41.2	39.5	45.6	47.8	50.4
Vermont	40.9	39.4	40.3	39.5	37.5	38.2	41.5	40.8	42.9	40.1	45.2	45.0
Mideast	32.3	31.3	30.3	29.7	30.1	30.2	32.1	30.1	33.6	37.5	40.5	41.4
Delaware	14.8	13.7	14.0	13.8	13.4	13.1	15.3	16.2	17.3	19.9	20.5	23.9
District of Columbia	31.5	31.7	29.6	28.5	28.2	28.9	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	25.6	24.7	24.2	24.4	25.1	25.0	26.3	29.8	32.3	41.2	41.7	42.5
New Jersey	45.6	43.4	42.1	40.3	40.5	41.0	44.2	50.3	57.1	56.9	64.7	64.0
New York	31.3	30.5	29.3	28.8	29.5	29.5	32.4	35.8	36.6	39.4	44.4	47.7
Pennsylvania	27.7	27.0	27.0	26.5	26.6	26.5	25.7	26.1	27.3	33.6	34.7	33.4
Great Lakes	34.1	33.7	33.7	33.3	33.7	34.1	36.0	37.0	44.2	46.9	53.2	50.5
Illinois	35.9	35.2	35.2	34.5	34.8	35.7	34.4	37.0	41.6	48.9	53.4	51.7
Indiana	29.0	30.3	30.9	31.9	32.1	32.0	37.3	37.2	51.2	48.4	56.2	54.9
Michigan	39.6	38.4	38.0	37.7	38.2	38.5	40.7	37.8	40.0	43.8	49.3	46.1
Ohio	28.4	28.1	28.1	27.4	27.9	28.1	33.7	38.9	43.7	51.7	51.7	48.0
Wisconsin	35.3	35.2	35.2	34.5	34.7	35.3	34.0	34.3	44.7	41.7	55.6	51.8
Plains	31.3	31.2	31.4	32.0	32.2	31.1	33.3	38.5	45.2	52.9	56.0	54.8
Iowa	35.1	35.5	38.5	37.8	38.4	39.1	38.6	38.8	46.2	50.4	56.5	48.8
Kansas	35.6	35.9	34.8	37.4	38.2	36.9	38.6	41.1	49.0	50.3	56.1	58.0
Minnesota	30.7	30.5	30.0	30.1	30.8	28.1	28.0	29.9	40.0	49.6	54.9	51.8
Missouri	22.0	21.8	21.6	21.8	21.1	21.9	28.1	31.7	37.1	40.9	42.6	44.4
Nebraska	42.0	41.5	41.4	43.6	43.3	43.3	42.6	46.1	51.1	72.3	70.5	69.9
North Dakota	30.4	29.9	30.1	31.7	28.4	24.9	29.3	32.8	40.1	51.0	52.8	52.8
South Dakota	40.3	41.1	40.7	41.5	41.8	43.6	43.2	48.8	52.9	56.1	58.4	58.2
Southeast	25.8	24.8	24.2	24.0	23.6	23.1	23.4	22.9	24.3	27.0	29.4	27.7
Alabama	12.3	11.9	11.6	11.4	11.6	11.7	11.7	11.8	14.8	17.7	20.3	20.2
Arkansas	17.9	17.7	18.1	19.0	18.0	17.9	21.1	22.8	24.1	26.1	28.3	26.5
Florida	35.0	33.5	32.5	33.2	32.2	32.0	30.6	33.6	33.0	40.3	41.2	35.4
Georgia	27.4	27.2	26.6	25.3	25.7	24.9	25.9	31.1	30.5	31.4	31.8	29.0
Kentucky	16.9	16.4	17.2	16.9	17.6	17.6	18.0	18.7	21.0	27.0	30.3	36.3
Louisiana	17.2	17.0	16.2	16.1	15.1	13.6	12.5	15.6	20.1	20.5	22.6	21.8

Table 101 (cont.)
Property Taxes as a Percentage of Total State and Local Taxes, Selected Years 1957-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
Southeast (cont.)												
Mississippi	27.0%	24.6%	24.5%	23.7%	22.9%	22.9%	21.0%	22.0%	22.6%	27.7%	29.9%	27.5%
North Carolina	21.0	20.4	20.8	21.4	21.6	21.5	23.6	23.6	25.2	26.4	27.9	26.8
South Carolina	25.7	24.5	23.9	23.3	22.9	22.2	22.9	23.4	23.9	21.2	24.3	23.0
Tennessee	23.0	22.6	21.9	21.5	21.9	21.9	28.5	25.1	26.9	29.3	33.3	28.9
Virginia	31.5	29.4	28.1	27.7	28.2	28.0	28.1	28.8	28.5	30.0	35.9	31.1
West Virginia	16.4	17.9	18.9	17.5	16.7	16.5	17.7	18.0	20.6	26.7	27.2	25.4
Southwest												
Arizona	33.1	32.6	31.1	29.3	28.6	26.7	31.2	38.4	39.3	45.5	47.7	46.4
New Mexico	12.9	11.6	11.1	11.7	11.5	12.0	13.5	18.2	20.6	22.5	25.2	23.4
Oklahoma	17.6	18.1	18.9	20.1	18.2	17.5	16.1	22.5	27.2	32.9	31.2	30.4
Texas	39.2	39.2	38.7	41.3	40.0	36.8	33.7	36.5	39.1	45.4	45.3	46.2
Rocky Mountain												
Colorado	35.5	35.5	35.8	35.7	35.1	34.3	35.3	38.1	40.8	45.8	47.7	50.8
Idaho	26.5	27.6	28.3	28.4	28.4	27.4	28.6	32.0	35.3	36.8	48.6	50.2
Montana	46.2	43.6	43.5	48.3	47.3	45.7	47.8	47.3	50.6	56.0	56.8	58.3
Utah	27.3	29.1	27.4	28.9	28.4	27.5	28.0	29.2	34.1	41.4	44.1	43.8
Wyoming	40.9	43.2	44.7	48.3	44.6	42.7	39.1	40.7	46.7	54.7	53.4	51.4
Far West²												
California	27.0	26.0	27.9	25.7	16.1	25.6	24.2	42.0	47.7	51.4	50.2	47.2
Nevada	22.1	21.5	23.1	22.2	21.8	21.9	29.2	32.0	34.1	40.0	32.7	36.1
Oregon	44.1	44.0	47.1	44.4	45.3	43.5	40.6	44.5	49.7	47.5	47.4	42.4
Washington	27.5	28.4	29.1	28.5	27.8	28.6	29.0	31.1	36.5	30.8	30.9	29.6
Alaska	30.6	32.1	35.0	37.6	24.1	23.4	13.4	57.4	24.5	24.6	22.9	22.0
Hawaii	14.8	13.9	14.3	16.3	17.6	17.7	14.7	17.1	19.1	20.3	16.0	15.8

¹ Includes state and local property taxes. See Table 64 for data on total state-local taxes.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

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

Table 102
Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1957-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
United States	74.5%	74.3%	74.1%	73.7%	74.0%	74.2%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%
New England	98.0	98.0	97.8	97.9	97.8	98.4	99.1	98.9	98.6	98.6	98.3	97.6
Connecticut	98.5	98.4	98.3	98.1	98.2	98.4	98.8	99.1	99.2	99.4	99.2	98.6
Maine	99.0	98.8	98.8	99.1	99.0	99.2	99.4	99.2	97.8	99.1	98.3	98.39
Massachusetts	96.9	97.1	96.8	96.9	97.2	98.0	99.2	99.4	99.1	98.9	98.7	97.6
New Hampshire	99.3	99.2	99.2	99.3	97.9	98.7	98.4	98.1	98.3	98.9	98.6	97.8
Rhode Island	98.5	98.4	98.3	98.5	98.8	98.8	99.1	99.1	98.9	98.5	98.2	97.0
Vermont	99.4	99.3	99.1	99.0	99.0	99.2	99.3	98.7	98.0	96.7	96.9	96.3
Mideast	66.7	65.4	64.5	63.9	65.1	64.9	68.8	75.0	77.1	84.1	85.5	84.9
Delaware	84.1	83.2	83.4	83.3	83.4	83.1	86.5	85.0	82.3	93.3	93.6	94.6
District of Columbia	31.5	31.7	29.6	28.5	28.2	28.9	24.8	22.4	30.9	33.8	37.0	36.8
Maryland	58.0	57.5	57.2	57.6	59.3	59.4	60.5	65.6	69.8	87.0	91.2	88.8
New Jersey	98.1	97.9	97.6	97.6	97.6	97.8	97.8	90.0	92.1	90.7	90.4	89.0
New York	61.0	59.2	58.4	57.6	59.4	58.8	63.0	68.4	70.8	75.8	77.3	77.6
Pennsylvania	67.2	66.5	66.6	66.8	67.2	67.4	65.4	66.2	70.3	73.8	75.1	74.7
Great Lakes	81.1	80.8	80.7	80.9	81.8	82.6	82.9	89.4	91.4	93.8	95.1	93.6
Illinois	75.4	74.1	73.4	73.4	74.6	75.4	74.0	82.0	86.7	88.2	88.7	86.0
Indiana	88.9	90.6	91.0	92.8	93.2	94.4	96.1	96.6	98.2	99.5	99.4	98.2
Michigan	92.6	92.0	92.0	91.9	91.9	91.9	93.2	91.8	91.8	93.7	98.8	97.7
Ohio	67.9	67.7	67.9	67.7	69.0	70.9	72.3	77.9	81.2	89.2	90.4	88.9
Wisconsin	97.3	97.5	97.8	98.2	98.4	98.4	98.5	98.7	98.9	98.4	98.2	97.0
Plains	82.9	82.9	83.2	83.3	83.4	83.6	85.5	91.0	93.1	94.5	93.6	93.3
Iowa	95.9	97.0	97.6	97.9	98.1	98.0	98.1	97.0	98.1	98.6	98.6	97.4
Kansas	83.8	83.5	82.1	82.8	84.5	85.2	91.4	94.1	96.4	97.2	97.0	96.5
Minnesota	94.8	95.0	95.6	95.5	95.5	95.4	95.3	96.2	97.0	97.7	97.2	96.2
Missouri	57.9	57.2	57.1	56.8	55.0	56.0	62.5	69.6	77.3	83.0	80.6	82.0
Nebraska	88.9	89.0	89.3	89.9	90.4	89.2	89.5	93.1	93.5	93.7	92.3	91.6
North Dakota	93.0	94.1	94.5	95.0	95.9	96.6	96.7	96.4	96.1	96.6	96.5	96.9
South Dakota	80.0	81.3	82.3	81.6	83.6	84.2	87.8	90.5	93.4	94.9	93.1	92.6
Southeast	70.2	69.7	69.3	68.8	68.8	68.8	70.7	75.1	78.0	81.0	83.5	82.7
Alabama	36.7	36.4	35.9	35.8	36.4	38.2	40.1	39.8	46.8	51.5	55.6	59.0
Arkansas	72.3	72.1	74.0	79.2	74.7	75.4	89.0	90.9	91.7	93.2	92.4	88.0
Florida	81.8	80.9	80.4	79.5	79.8	81.0	81.9	84.3	81.1	84.5	83.4	78.6
Georgia	69.2	68.4	68.0	66.7	68.8	68.9	72.5	81.1	88.0	89.4	88.3	87.0
Kentucky	50.1	50.0	50.7	51.6	52.5	53.0	55.9	66.7	70.7	76.5	78.7	82.8
Louisiana	43.4	45.8	44.2	43.3	42.2	40.1	39.3	50.1	58.8	66.0	77.7	76.9

Table 102 (cont.)
Local Property Taxes as a Percentage of Total Local Tax Revenues, Selected Years 1957-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1981	1977	1972	1967	1962	1957
Southeast (cont.)												
Mississippi	93.8%	94.0%	93.9%	93.9%	94.1%	93.6%	94.0%	94.2%	90.5%	81.0%	80.6%	82.5%
North Carolina	69.1	68.4	69.7	71.4	74.4	74.6	81.6	82.4	89.9	97.2	96.4	94.8
South Carolina	91.9	91.6	91.6	91.8	91.3	91.4	91.8	93.1	94.1	93.0	93.0	90.7
Tennessee	60.8	60.4	59.9	60.1	59.5	59.5	67.4	67.9	70.7	78.5	88.2	86.3
Virginia	71.8	71.1	70.5	69.5	69.3	69.0	68.5	69.0	68.1	71.4	79.0	78.8
West Virginia	80.1	80.2	80.7	80.7	80.5	81.2	79.6	81.9	85.2	89.6	88.7	86.7
Southwest												
Arizona	78.7	79.4	79.6	79.6	79.0	78.5	79.7	79.6	84.0	86.2	88.4	88.6
Arizona	78.6	78.2	78.0	76.1	75.5	73.4	75.9	81.1	79.9	86.6	90.8	92.2
New Mexico	56.1	56.8	57.0	58.3	55.7	56.8	72.2	81.7	89.0	73.5	74.8	75.7
Oklahoma	59.1	59.9	61.5	60.9	60.2	58.5	59.9	69.8	79.9	90.7	95.1	95.0
Texas	81.8	82.7	82.8	83.1	82.7	82.9	83.6	85.8	87.0	93.8	92.9	91.4
Rocky Mountain												
Colorado	76.4	77.0	77.7	77.4	76.9	76.2	78.1	88.5	92.0	93.3	93.4	93.9
Colorado	68.7	69.1	70.0	69.1	67.5	66.7	68.7	75.9	82.1	90.5	91.0	91.6
Idaho	96.4	96.6	96.6	96.3	96.2	95.9	96.3	97.2	97.6	97.7	97.7	96.8
Montana	96.9	96.6	96.3	95.6	95.7	95.6	97.3	96.1	95.1	95.1	94.4	93.3
Utah	77.6	78.2	78.1	78.1	77.6	76.2	77.3	81.7	87.9	90.5	90.0	95.3
Wyoming	85.7	88.7	88.7	90.1	91.0	90.6	86.8	91.8	97.4	92.9	93.9	92.6
Far West²												
California	70.0	71.5	71.8	70.3	69.2	69.4	71.0	78.6	84.0	87.8	85.9	85.5
California	69.1	70.9	70.7	68.8	67.7	67.7	69.7	85.2	87.8	88.6	88.1	87.0
Nevada	66.3	63.4	65.1	64.6	64.8	64.1	63.8	67.3	70.1	81.1	75.1	78.3
Oregon	89.5	89.4	90.0	90.3	90.3	90.5	90.7	92.0	96.5	96.6	96.6	95.3
Washington	59.7	61.0	63.9	63.2	61.4	62.3	61.7	69.8	81.7	84.9	83.6	81.3
Alaska	86.1	87.2	88.7	87.2	86.1	87.0	79.3	78.7	69.5	76.2	74.8	68.8
Hawaii	78.6	79.3	80.3	82.5	82.3	81.5	77.0	80.0	78.1	75.9	67.0	70.6

¹ See Table 64 for data on local tax collections.

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

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

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State-by-State Expenditures

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

The first table in each subsection (Tables 103, 107, and 111) contains the “raw” data released by the Bureau of the Census and is used as the basis for calculations of percentage distribution, per capita, and percentage of personal income. The general expenditure numbers are broken into two groups; direct expenditures, which is money spent directly by that government, and intergovernmental expenditure.

Tables 104, 108, and 112, percentage distribution, give an idea of the magnitude of the different expenditure categories.

Tables 105, 109, and 113 give per capita data. The population used for the calculations is exhibited in the last column. The population figures will differ from those in Table 7 because the release dates are not the same.

Tables 106, 110, and 114 contain the data as a percentage of personal income. The personal income used to calculate these figures is exhibited in the last column. These figures will differ from the personal income figures in Table 10, which are more recent.

The Bureau of Economic Analysis, which reports personal income quarterly, is continuously updating and revising these figures on a state-by-state and county basis. The most recent state personal income figures may be found in a current issue of the monthly *Survey of Current Business*.

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

The state-by-state expenditure section includes two historical tables (Tables 115-116) that have appeared in previous editions of *Significant Features*.

Table 103
State and Local General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$834,785.6	\$3,245.4	\$831,540.2	\$202,009.4	\$73,418.3	\$110,518.4	\$74,634.7	\$61,057.3	\$30,576.6	\$279,325.4
New England	49,709.2	158.2	49,551.0	11,266.9	2,921.6	8,244.5	3,929.1	3,378.5	1,648.5	18,161.9
Connecticut	13,421.3	-	13,421.3	3,232.8	652.5	1,791.9	1,017.2	1,248.5	457.7	5,020.6
Maine	4,016.9	7.1	4,009.8	1,071.6	331.3	696.5	198.1	364.9	93.5	1,254.0
Massachusetts	23,263.8	130.6	23,133.2	4,678.3	1,172.8	4,562.8	2,232.3	986.7	809.2	8,691.0
New Hampshire	3,286.3	-	3,286.3	931.9	239.9	368.8	154.7	325.7	118.4	1,147.0
Rhode Island	3,685.3	11.6	3,673.7	809.2	270.4	549.9	258.3	251.6	122.0	1,412.3
Vermont	2,035.6	8.9	2,026.7	543.1	254.8	274.6	68.5	201.0	47.7	637.2
Mideast	179,194.1	539.6	178,654.6	42,592.8	10,441.1	27,663.2	14,154.6	11,408.9	6,667.1	65,726.9
Delaware	2,575.1	0.7	2,574.4	549.9	332.6	228.7	147.8	235.9	86.2	993.3
District of Columbia	4,019.8	-	4,019.8	573.2	100.7	672.4	443.0	124.5	275.7	1,830.3
Maryland	16,632.8	<	16,632.8	3,960.7	1,458.9	1,900.7	808.1	1,508.7	663.5	6,332.2
New Jersey	29,937.9	65.6	29,872.3	7,726.2	2,027.0	3,637.2	1,560.6	1,995.7	1,190.9	11,734.6
New York	90,332.4	394.5	89,937.9	19,732.6	4,454.7	16,002.1	9,254.0	4,796.4	3,391.4	32,306.8
Pennsylvania	35,696.1	78.6	35,617.4	10,050.3	2,067.2	5,222.0	1,941.1	2,747.8	1,059.4	12,529.7
Great Lakes	129,817.7	196.0	129,621.6	32,932.2	13,247.4	19,264.1	10,862.3	9,424.3	4,893.3	38,997.9
Illinois	34,540.1	2.6	34,537.5	8,217.4	2,940.5	4,535.7	2,267.1	3,019.6	1,522.4	12,034.8
Indiana	15,309.9	23.9	15,286.0	4,121.2	1,797.9	1,998.5	1,587.2	1,048.4	480.8	4,251.9
Michigan	31,202.6	70.4	31,132.2	7,987.5	3,550.4	4,672.1	3,286.2	1,860.1	1,170.0	8,605.8
Ohio	32,045.5	-	32,045.5	8,324.8	3,038.1	5,362.5	2,660.6	2,138.4	1,118.4	9,402.7
Wisconsin	16,719.5	99.1	16,620.5	4,281.2	1,920.5	2,695.4	1,061.4	1,357.8	601.6	4,702.6
Plains	54,881.6	20.5	54,861.0	13,953.5	5,881.2	6,950.3	4,972.4	5,554.6	1,624.8	15,924.2
Iowa	8,842.3	16.9	8,825.5	2,082.1	1,204.0	1,215.5	954.1	957.7	232.9	2,179.2
Kansas	7,492.9	-	7,492.9	1,915.4	941.8	758.0	642.1	819.5	228.5	2,187.5
Minnesota	17,121.8	-	17,121.8	4,016.0	1,507.2	2,561.2	1,502.9	1,642.7	449.9	5,441.9
Missouri	12,489.4	-	12,489.4	3,658.1	1,142.8	1,438.7	1,180.9	1,086.0	494.3	3,488.6
Nebraska	4,817.6	3.6	4,814.0	1,277.8	612.7	530.4	494.3	523.6	127.7	1,247.5
North Dakota	2,169.7	-	2,169.7	503.8	310.0	250.2	86.2	249.8	39.5	730.3
South Dakota	1,947.8	<	1,947.8	500.2	162.7	196.3	111.8	275.4	52.2	649.1
Southeast	171,404.3	0.2	171,404.1	41,938.2	16,344.9	17,852.2	20,076.5	13,699.8	6,085.0	55,407.5
Alabama	10,868.4	-	10,868.4	2,337.6	1,344.4	1,073.2	1,809.6	875.2	316.5	3,111.9
Arkansas	5,351.8	0.2	5,351.6	1,395.4	589.4	789.2	533.5	488.9	144.9	1,410.0
Florida	40,883.8	-	40,883.8	10,024.2	2,661.2	3,728.2	3,915.1	2,760.7	1,904.1	15,890.4
Georgia	19,648.3	-	19,648.3	5,096.8	1,498.5	2,159.9	3,048.8	1,443.2	656.1	5,745.1
Kentucky	9,605.5	-	9,605.5	1,998.6	1,069.4	1,432.3	705.5	806.5	263.8	3,329.4
Louisiana	12,926.4	<	12,926.4	2,895.1	1,011.6	1,352.0	1,563.4	1,033.9	469.7	4,600.8

Table 103 (cont.)
State and Local General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$6,592.8	-	\$6,592.8	\$1,589.1	\$791.7	\$710.7	\$1,047.4	\$559.8	\$166.9	\$1,727.2
North Carolina	18,715.2	-	18,715.2	4,923.8	2,379.3	1,919.2	2,266.0	1,510.9	645.8	5,070.1
South Carolina	9,970.3	-	9,970.3	2,624.1	1,096.6	1,080.1	1,487.7	575.9	289.4	2,816.4
Tennessee	12,703.6	-	12,703.6	2,663.6	1,371.5	1,384.4	1,598.1	1,178.6	416.8	4,090.6
Virginia	19,493.9	-	19,493.9	5,186.7	2,064.3	1,589.9	1,748.9	1,983.0	721.6	6,199.6
West Virginia	4,644.4	-	4,644.4	1,203.1	467.1	633.2	352.4	483.2	89.5	1,416.0
Southwest	73,661.8	0.2	73,661.6	20,003.1	8,173.0	7,150.5	6,033.0	7,211.0	2,700.1	22,390.8
Arizona	13,040.0	-	13,040.0	2,824.8	1,502.4	1,284.2	626.8	1,708.2	559.6	4,533.9
New Mexico	4,963.1	-	4,963.1	1,134.3	666.4	459.7	425.0	491.2	184.2	1,602.4
Oklahoma	8,428.5	0.2	8,428.2	2,105.2	962.3	1,102.3	866.0	777.0	251.1	2,364.3
Texas	47,230.1	<	47,230.1	13,938.9	5,041.8	4,304.2	4,115.2	4,234.6	1,705.2	13,890.2
Rocky Mountain	22,990.5	5.2	22,985.4	5,807.6	2,711.6	2,139.5	1,735.7	2,330.5	781.1	7,479.4
Colorado	10,706.9	1.7	10,705.2	2,681.1	1,257.3	1,026.5	734.9	988.4	406.9	3,610.0
Idaho	2,651.1	1.2	2,649.9	647.1	309.1	250.2	239.6	325.7	90.4	787.7
Montana	2,513.1	0.7	2,512.4	698.4	183.2	292.7	143.9	310.7	64.3	819.1
Utah	4,961.2	1.5	4,959.7	1,239.1	738.5	460.7	385.0	419.5	154.2	1,562.6
Wyoming	2,158.2	<	2,158.2	541.8	223.5	109.3	232.3	286.2	65.2	700.0
Far West¹	143,336.6	2,242.9	141,093.6	31,917.1	13,042.3	20,439.5	12,354.8	7,249.2	5,931.3	50,159.6
California	112,945.3	2,221.3	110,724.0	24,160.5	10,036.4	17,127.1	10,006.4	5,033.0	4,914.9	39,445.5
Nevada	4,124.0	3.3	4,120.7	922.8	272.5	254.0	315.7	445.5	195.0	1,715.3
Oregon	9,654.7	-	9,654.7	2,554.0	1,027.8	959.6	677.7	688.1	324.1	3,423.5
Washington	16,612.5	18.3	16,594.2	4,279.7	1,705.6	2,098.8	1,354.9	1,082.7	497.2	5,575.3
Alaska	5,376.0	72.1	5,303.9	913.4	245.5	374.7	206.2	536.3	107.8	2,920.0
Hawaii	4,413.7	10.4	4,403.4	684.7	409.7	439.9	310.2	264.1	137.7	2,157.2

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 104
State and Local General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$834,785.6	0.4%	99.6%	24.2%	8.8%	13.2%	8.9%	7.3%	3.7%	33.5%
New England	49,709.2	0.3	*	22.7	5.9	16.6	7.9	6.8	3.3	36.5
Connecticut	13,421.3	-	100.0	24.1	4.9	13.4	7.6	9.3	3.4	37.4
Maine	4,016.9	0.2	*	26.7	8.2	17.3	4.9	9.1	2.3	31.2
Massachusetts	23,263.8	0.6	99.4	20.1	5.0	19.6	9.6	4.2	3.5	37.4
New Hampshire	3,286.3	-	100.0	28.4	7.3	11.2	4.7	9.9	3.6	34.9
Rhode Island	3,685.3	0.3	*	22.0	7.3	14.9	7.0	6.8	3.3	38.3
Vermont	2,035.6	0.4	*	26.7	12.5	13.5	3.4	9.9	2.3	31.3
Mideast	179,194.1	0.3	*	23.8	5.8	15.4	7.9	6.4	3.7	36.7
Delaware	2,575.1	<	*	21.4	12.9	8.9	5.7	9.2	3.3	38.6
District of Columbia	4,019.8	-	100.0	14.3	2.5	16.7	11.0	3.1	6.9	45.5
Maryland	16,632.8	<	*	23.8	8.8	11.4	4.9	9.1	4.0	38.1
New Jersey	29,937.9	0.2	*	25.8	6.8	12.1	5.2	6.7	4.0	39.2
New York	90,332.4	0.4	*	21.8	4.9	17.7	10.2	5.3	3.8	35.8
Pennsylvania	35,696.1	0.2	*	28.2	5.8	14.6	5.4	7.7	3.0	35.1
Great Lakes	129,817.7	0.2	*	25.4	10.2	14.8	8.4	7.3	3.8	30.0
Illinois	34,540.1	<	*	23.8	8.5	13.1	6.6	8.7	4.4	34.8
Indiana	15,309.9	0.2	*	26.9	11.7	13.1	10.4	6.8	3.1	27.8
Michigan	31,202.6	0.2	*	25.6	11.4	15.0	10.5	6.0	3.7	27.6
Ohio	32,045.5	-	100.0	26.0	9.5	16.7	8.3	6.7	3.5	29.3
Wisconsin	16,719.5	0.6	99.4	25.6	11.5	16.1	6.3	8.1	3.6	28.1
Plains	54,881.6	<	*	25.4	10.7	12.7	9.1	10.1	3.0	29.0
Iowa	8,842.3	0.2	*	23.5	13.6	13.7	10.8	10.8	2.6	24.6
Kansas	7,492.9	-	100.0	25.6	12.6	10.1	8.6	10.9	3.0	29.2
Minnesota	17,121.8	-	100.0	23.5	8.8	15.0	8.8	9.6	2.6	31.8
Missouri	12,489.4	-	100.0	29.3	9.2	11.5	9.5	8.7	4.0	27.9
Nebraska	4,817.6	0.1	*	26.5	12.7	11.0	10.3	10.9	2.6	25.9
North Dakota	2,169.7	-	100.0	23.2	14.3	11.5	4.0	11.5	1.8	33.7
South Dakota	1,947.8	<	*	25.7	8.4	10.1	5.7	14.1	2.7	33.3
Southeast	171,404.3	<	*	24.5	9.5	10.4	11.7	8.0	3.6	32.3
Alabama	10,868.4	-	100.0	21.5	12.4	9.9	16.7	8.1	2.9	28.6
Arkansas	5,351.8	<	*	26.1	11.0	14.7	10.0	9.1	2.7	26.3
Florida	40,883.8	-	100.0	24.5	6.5	9.1	9.6	6.8	4.7	38.9
Georgia	19,648.3	-	100.0	25.9	7.6	11.0	15.5	7.3	3.3	29.2
Kentucky	9,605.5	-	100.0	20.8	11.1	14.9	7.3	8.4	2.7	34.7
Louisiana	12,926.4	<	*	22.4	7.8	10.5	12.1	8.0	3.6	35.6

Table 104 (cont.)
State and Local General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$6,592.8	-	100.0%	24.1%	12.0%	10.8%	15.9%	8.5%	2.5%	26.2%
North Carolina	18,715.2	-	100.0	26.3	12.7	10.3	12.1	8.1	3.5	27.1
South Carolina	9,970.3	-	100.0	26.3	11.0	10.8	14.9	5.8	2.9	28.2
Tennessee	12,703.6	-	100.0	21.0	10.8	10.9	12.6	9.3	3.3	32.2
Virginia	19,493.9	-	100.0	26.6	10.6	8.2	9.0	10.2	3.7	31.8
West Virginia	4,644.4	-	100.0	25.9	10.1	13.6	7.6	10.4	1.9	30.5
Southwest										
Arizona	13,040.0	-	100.0	21.7	11.5	9.8	4.8	13.1	4.3	34.8
New Mexico	4,963.1	-	100.0	22.9	13.4	9.3	8.6	9.9	3.7	32.3
Oklahoma	8,428.5	<	*	25.0	11.4	13.1	10.3	9.2	3.0	28.1
Texas	47,230.1	<	*	29.5	10.7	9.1	8.7	9.0	3.6	29.4
Rocky Mountain										
Colorado	10,706.9	<	*	25.0	11.7	9.6	6.9	9.2	3.8	33.7
Idaho	2,651.1	<	*	24.4	11.7	9.4	9.0	12.3	3.4	29.7
Montana	2,513.1	<	*	27.8	7.3	11.6	5.7	12.4	2.6	32.6
Utah	4,961.2	<	*	25.0	14.9	9.3	7.8	8.5	3.1	31.5
Wyoming	2,158.2	<	*	25.1	10.4	5.1	10.8	13.3	3.0	32.4
Far West¹										
California	112,945.3	2.0	98.0	21.4	8.9	15.2	8.9	4.5	4.4	34.9
Nevada	4,124.0	0.1	*	22.4	6.6	6.2	7.7	10.8	4.7	41.6
Oregon	9,654.7	-	100.0	26.5	10.6	9.9	7.0	7.1	3.4	35.5
Washington	16,612.5	0.1	*	25.8	10.3	12.6	8.2	6.5	3.0	33.6
Alaska	5,376.0	1.3	98.7	17.0	4.6	7.0	3.8	10.0	2.0	54.3
Hawaii	4,413.7	0.2	*	15.5	9.3	10.0	7.0	6.0	3.1	48.9

- represents zero

< rounds to zero

*rounds to 100%

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 103 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 105
State and Local General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: 4/1/90 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$3,356	\$13	\$3,343	\$812	\$295	\$444	\$300	\$245	\$123	\$1,123	248,710
New England	3,764	12	3,752	853	221	624	298	256	125	1,375	13,206
Connecticut	4,083	-	4,083	984	199	545	309	380	139	1,527	3,287
Maine	3,271	6	3,265	873	270	567	161	297	76	1,021	1,228
Massachusetts	3,867	22	3,845	778	195	758	371	164	135	1,445	6,016
New Hampshire	2,963	-	2,963	840	216	333	140	294	107	1,034	1,109
Rhode Island	3,674	12	3,663	807	270	548	258	251	122	1,408	1,003
Vermont	3,616	16	3,600	965	452	488	122	357	85	1,132	563
Mideast	4,105	12	4,092	976	239	634	324	261	153	1,506	43,656
Delaware	3,867	1	3,865	826	499	343	222	354	129	1,491	666
District of Columbia	6,622	-	6,622	944	166	1,108	730	205	454	3,015	607
Maryland	3,479	†	3,479	828	305	398	169	316	139	1,324	4,781
New Jersey	3,873	8	3,864	1,000	262	471	202	258	154	1,518	7,730
New York	5,021	22	4,999	1,097	248	890	514	267	189	1,796	17,990
Pennsylvania	3,004	7	2,998	846	174	439	163	231	89	1,055	11,882
Great Lakes	3,090	5	3,086	784	315	459	259	224	116	928	42,009
Illinois	3,022	†	3,021	719	257	397	198	264	133	1,053	11,431
Indiana	2,762	4	2,757	743	324	360	286	189	87	767	5,544
Michigan	3,357	8	3,349	859	382	503	354	200	126	926	9,295
Ohio	2,954	-	2,954	767	280	494	245	197	103	867	10,847
Wisconsin	3,418	20	3,397	875	393	551	217	278	123	961	4,892
Plains	3,108	1	3,107	790	333	394	282	315	92	902	17,660
Iowa	3,184	6	3,178	750	434	438	344	345	84	785	2,777
Kansas	3,024	-	3,024	773	380	306	259	331	92	883	2,478
Minnesota	3,914	-	3,914	918	344	585	344	375	103	1,244	4,375
Missouri	2,441	-	2,441	715	223	281	231	212	97	682	5,117
Nebraska	3,053	2	3,051	810	388	336	313	332	81	791	1,578
North Dakota	3,396	-	3,396	788	485	392	135	391	62	1,143	639
South Dakota	2,799	†	2,799	719	234	282	161	396	75	933	696
Southeast	2,892	†	2,892	708	276	301	339	231	103	935	59,259
Alabama	2,690	-	2,690	578	333	266	448	217	78	770	4,041
Arkansas	2,276	-	2,276	594	251	336	227	208	62	600	2,351
Florida	3,160	-	3,160	775	206	288	303	213	147	1,228	12,938
Georgia	3,033	-	3,033	787	231	333	471	223	101	887	6,478
Kentucky	2,607	-	2,607	542	290	389	191	219	72	904	3,685
Louisiana	3,063	†	3,063	686	240	320	370	245	111	1,090	4,220

Table 105 (cont.)
State and Local General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: 4/1/90 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	\$2,562	-	\$2,562	\$618	\$308	\$276	\$407	\$218	\$65	\$671	2,573
North Carolina	2,823	-	2,823	743	359	290	342	228	97	765	6,629
South Carolina	2,859	-	2,859	753	314	310	427	165	83	808	3,487
Tennessee	2,605	-	2,605	546	281	284	328	242	85	839	4,877
Virginia	3,151	-	3,151	838	334	257	283	321	117	1,002	6,187
West Virginia	2,590	-	2,590	671	260	353	197	270	50	790	1,793
Southwest											
Arizona	3,558	-	3,558	771	410	350	171	466	153	1,237	3,665
New Mexico	3,276	-	3,276	749	440	303	281	324	122	1,058	1,515
Oklahoma	2,679	†	2,679	669	306	350	275	247	80	752	3,146
Texas	2,780	†	2,780	821	297	253	242	249	100	818	16,987
Rocky Mountain											
Colorado	3,250	†	3,250	814	382	312	223	300	124	1,096	3,294
Idaho	2,633	1	2,632	643	307	248	238	323	90	782	1,007
Montana	3,145	†	3,144	874	229	366	180	389	81	1,025	799
Utah	2,879	†	2,879	719	429	267	223	243	90	907	1,723
Wyoming	4,754	†	4,754	1,193	492	241	512	630	144	1,542	454
Far West¹											
California	3,795	75	3,721	812	337	576	336	169	165	1,325	29,760
Nevada	3,431	3	3,428	768	227	211	263	371	162	1,427	1,202
Oregon	3,397	-	3,397	899	362	338	238	242	114	1,205	2,842
Washington	3,413	4	3,410	879	350	431	278	222	102	1,146	4,867
Alaska	9,775	131	9,644	1,661	446	681	375	975	196	5,309	550
Hawaii	3,984	9	3,974	618	370	397	280	238	124	1,947	1,108

- represents zero

† less than \$1 per capita

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 103 from data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 106
State and Local General Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								All Other	Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police			
United States	19.1%	0.1%	19.0%	4.6%	1.7%	2.5%	1.7%	1.4%	0.7%	6.4%	\$4,378,166	
New England	17.6	0.1	17.6	4.0	1.0	2.9	1.4	1.2	0.6	6.4	281,702	
Connecticut	16.7	-	16.7	4.0	0.8	2.2	1.3	1.6	0.6	6.3	80,188	
Maine	20.0	<	20.0	5.3	1.7	3.5	1.0	1.8	0.5	6.2	20,075	
Massachusetts	17.7	0.1	17.6	3.6	0.9	3.5	1.7	0.8	0.6	6.6	131,457	
New Hampshire	14.6	-	14.6	4.1	1.1	1.6	0.7	1.5	0.5	5.1	22,459	
Rhode Island	20.4	0.1	20.3	4.5	1.5	3.0	1.4	1.4	0.7	7.8	18,101	
Vermont	21.6	0.1	21.5	5.8	2.7	2.9	0.7	2.1	0.5	6.8	9,422	
Mideast	20.1	0.1	20.0	4.8	1.2	3.1	1.6	1.3	0.7	7.4	892,059	
Delaware	20.3	<	20.3	4.3	2.6	1.8	1.2	1.9	0.7	7.8	12,693	
District of Columbia	29.2	-	29.2	4.2	0.7	4.9	3.2	0.9	2.0	13.3	13,783	
Maryland	16.9	<	16.9	4.0	1.5	1.9	0.8	1.5	0.7	6.4	98,591	
New Jersey	16.4	<	16.4	4.2	1.1	2.0	0.9	1.1	0.7	6.4	182,551	
New York	24.1	0.1	24.0	5.3	1.2	4.3	2.5	1.3	0.9	8.6	375,504	
Pennsylvania	17.1	<	17.0	4.8	1.0	2.5	0.9	1.3	0.5	6.0	208,938	
Great Lakes	17.7	<	17.6	4.5	1.8	2.6	1.5	1.3	0.7	5.3	734,479	
Illinois	15.7	<	15.7	3.7	1.3	2.1	1.0	1.4	0.7	5.5	220,607	
Indiana	17.2	<	17.2	4.6	2.0	2.2	1.8	1.2	0.5	4.8	89,062	
Michigan	19.1	<	19.1	4.9	2.2	2.9	2.0	1.1	0.7	5.3	163,322	
Ohio	17.8	-	17.8	4.6	1.7	3.0	1.5	1.2	0.6	5.2	180,266	
Wisconsin	20.6	0.1	20.5	5.3	2.4	3.3	1.3	1.7	0.7	5.8	81,221	
Plains	18.6	<	18.6	4.7	2.0	2.4	1.7	1.9	0.6	5.4	294,622	
Iowa	19.6	<	19.5	4.6	2.7	2.7	2.1	2.1	0.5	4.8	45,179	
Kansas	17.9	-	17.9	4.6	2.2	1.8	1.5	2.0	0.5	5.2	41,943	
Minnesota	22.1	-	22.1	5.2	1.9	3.3	1.9	2.1	0.6	7.0	77,443	
Missouri	14.7	-	14.7	4.3	1.3	1.7	1.4	1.3	0.6	4.1	85,036	
Nebraska	18.7	<	18.7	5.0	2.4	2.1	1.9	2.0	0.5	4.8	25,799	
North Dakota	23.8	-	23.8	5.5	3.4	2.7	0.9	2.7	0.4	8.0	9,124	
South Dakota	19.3	<	19.3	5.0	1.6	1.9	1.1	2.7	0.5	6.4	10,097	
Southeast	18.7	<	18.7	4.6	1.8	1.9	2.2	1.5	0.7	6.0	917,894	
Alabama	19.2	-	19.2	4.1	2.4	1.9	3.2	1.5	0.6	5.5	56,657	
Arkansas	17.2	<	17.2	4.5	1.9	2.5	1.7	1.6	0.5	4.5	31,196	
Florida	18.1	-	18.1	4.4	1.2	1.7	1.7	1.2	0.8	7.0	225,599	
Georgia	18.9	-	18.9	4.9	1.4	2.1	2.9	1.4	0.6	5.5	104,007	
Kentucky	18.6	-	18.6	3.9	2.1	2.8	1.4	1.6	0.5	6.5	51,561	
Louisiana	22.8	<	22.8	5.1	1.8	2.4	2.8	1.8	0.8	8.1	56,727	

Table 106 (cont.)
State and Local General Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	21.2%	-	21.2%	5.1%	2.5%	2.3%	3.4%	1.8%	0.5%	5.6%	\$31,091
North Carolina	18.5	-	18.5	4.9	2.3	1.9	2.2	1.5	0.6	5.0	101,254
South Carolina	20.6	-	20.6	5.4	2.3	2.2	3.1	1.2	0.6	5.8	48,286
Tennessee	17.4	-	17.4	3.7	1.9	1.9	2.2	1.6	0.6	5.6	72,859
Virginia	16.9	-	16.9	4.5	1.8	1.4	1.5	1.7	0.6	5.4	115,621
West Virginia	20.2	-	20.2	5.2	2.0	2.7	1.5	2.1	0.4	6.1	23,035
Southwest											
Arizona	19.1	<	19.1	5.2	2.1	1.9	1.6	1.9	0.7	5.8	385,139
Arizona	23.4	-	23.4	5.1	2.7	2.3	1.1	3.1	1.0	8.1	55,657
New Mexico	24.5	-	24.5	5.6	3.3	2.3	2.1	2.4	0.9	7.9	20,231
Oklahoma	18.4	<	18.4	4.6	2.1	2.4	1.9	1.7	0.5	5.2	45,684
Texas	17.9	<	17.9	5.3	1.9	1.6	1.6	1.6	0.6	5.3	263,566
Rocky Mountain											
Colorado	20.3	<	20.3	5.1	2.4	1.9	1.5	2.1	0.7	6.6	113,277
Colorado	18.3	<	18.3	4.6	2.2	1.8	1.3	1.7	0.7	6.2	58,358
Idaho	18.7	<	18.7	4.6	2.2	1.8	1.7	2.3	0.6	5.5	14,196
Montana	21.6	<	21.6	6.0	1.6	2.5	1.2	2.7	0.6	7.1	11,611
Utah	22.3	<	22.3	5.6	3.3	2.1	1.7	1.9	0.7	7.0	22,272
Wyoming	31.6	<	31.6	7.9	3.3	1.6	3.4	4.2	1.0	10.2	6,840
Far West¹											
California	19.7	0.3	19.4	4.4	1.8	2.8	1.7	1.0	0.8	6.9	727,307
California	19.6	0.4	19.2	4.2	1.7	3.0	1.7	0.9	0.9	6.8	576,597
Nevada	19.7	<	19.7	4.4	1.3	1.2	1.5	2.1	0.9	8.2	20,905
Oregon	21.3	-	21.3	5.6	2.3	2.1	1.5	1.5	0.7	7.5	45,370
Washington	19.7	<	19.7	5.1	2.0	2.5	1.6	1.3	0.6	6.6	84,436
Alaska	47.7	0.6	47.1	8.1	2.2	3.3	1.8	4.8	1.0	25.9	11,263
Hawaii	21.6	0.1	21.6	3.4	2.0	2.2	1.5	1.3	0.7	10.6	20,424

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 103 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 107
State General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$508,284.1	\$175,027.6	\$333,256.5	\$1,798.5	\$60,977.7	\$83,335.9	\$35,542.8	\$36,464.4	\$4,486.5	\$110,650.5
New England	34,462.1	8,144.2	26,317.9	10.0	2,916.9	7,735.4	3,186.1	2,229.7	303.0	9,936.7
Connecticut	8,880.4	1,857.6	7,022.8	-	652.5	1,623.5	930.6	954.1	98.4	2,763.7
Maine	2,743.3	663.6	2,079.7	10.0	331.3	671.6	157.4	224.6	28.6	656.2
Massachusetts	17,039.0	4,649.2	12,389.7	-	1,168.1	4,370.1	1,633.7	545.6	111.1	4,561.2
New Hampshire	1,676.3	220.2	1,456.1	-	239.9	288.8	142.4	190.3	22.8	572.0
Rhode Island	2,657.7	488.2	2,169.5	-	270.4	516.6	256.5	189.0	19.8	917.2
Vermont	1,465.6	265.4	1,200.2	-	254.8	264.8	65.6	126.1	22.5	466.4
Mideast	101,197.5	35,017.3	66,180.2	356.7	8,123.7	17,784.4	7,503.9	6,521.3	925.6	24,964.7
Delaware	1,994.3	358.5	1,635.8	-	332.6	227.2	147.3	187.7	33.7	707.4
Maryland	9,835.8	2,288.0	7,547.8	118.8	1,116.8	1,863.6	612.9	999.1	147.3	2,689.3
New Jersey	18,436.4	6,005.6	12,430.7	208.4	1,579.1	2,670.9	1,116.1	1,320.8	222.2	5,313.3
New York	49,697.5	19,443.9	30,253.6	-	3,399.2	8,757.5	4,445.6	2,008.1	264.0	11,379.2
Pennsylvania	21,233.6	6,921.3	14,312.3	29.5	1,695.9	4,265.2	1,182.0	2,005.7	258.4	4,875.6
Great Lakes	80,596.3	27,257.2	53,339.2	3.9	11,062.2	16,288.8	5,525.6	4,715.5	639.4	15,103.9
Illinois	20,054.9	5,856.0	14,198.8	3.9	2,070.8	4,277.7	1,342.1	1,759.9	214.4	4,530.0
Indiana	9,992.1	3,385.4	6,606.8	-	1,797.9	1,668.0	682.1	645.3	83.8	1,729.6
Michigan	19,561.2	6,313.9	13,247.2	-	2,870.2	4,248.4	1,805.7	714.3	187.2	3,421.5
Ohio	20,489.0	7,386.3	13,102.8	-	2,833.9	4,160.2	1,276.7	1,113.8	116.9	3,601.3
Wisconsin	10,499.1	4,315.6	6,183.6	-	1,489.4	1,934.5	419.0	482.2	37.0	1,821.6
Plains	34,058.2	11,480.1	22,578.2	-	4,909.0	5,546.6	2,603.2	2,873.2	244.9	6,401.3
Iowa	5,935.5	1,946.0	3,989.4	-	941.6	1,076.9	493.8	480.0	44.3	952.9
Kansas	4,329.3	1,311.7	3,017.6	-	707.4	732.0	341.2	445.6	29.4	761.9
Minnesota	10,406.8	4,277.5	6,129.3	-	1,381.2	1,467.5	708.5	699.6	53.3	1,819.3
Missouri	7,703.3	2,561.4	5,141.9	-	930.2	1,367.5	666.2	619.2	70.0	1,488.9
Nebraska	2,815.0	771.9	2,043.1	-	476.0	494.8	224.2	302.3	26.4	519.4
North Dakota	1,586.9	369.6	1,217.3	-	310.0	221.9	79.3	154.3	7.0	444.8
South Dakota	1,281.4	242.0	1,039.4	-	162.7	186.1	89.9	172.1	14.5	414.1
Southeast	105,899.8	33,611.4	72,288.4	139.8	14,638.2	16,590.4	8,644.7	9,509.8	1,029.7	21,735.9
Alabama	7,410.7	2,015.5	5,395.2	17.9	1,344.4	1,044.6	881.7	566.5	52.6	1,487.4
Arkansas	3,930.1	1,176.5	2,753.6	-	589.4	787.5	288.5	320.0	32.1	736.0
Florida	20,557.6	7,204.8	13,352.8	-	1,756.1	3,528.9	1,703.9	1,542.8	187.2	4,633.9
Georgia	11,392.9	3,667.0	7,725.9	-	1,485.2	2,125.2	675.2	946.6	103.0	2,390.6
Kentucky	7,101.4	1,913.4	5,188.0	-	1,069.4	1,413.0	363.9	623.2	77.2	1,641.3
Louisiana	8,523.6	2,330.7	6,192.9	21.0	1,002.8	1,312.7	847.0	714.5	88.5	2,206.2

Table 107 (cont.)
State General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$4,394.0	\$1,691.1	\$2,702.9	-	\$548.6	\$692.4	\$317.1	\$325.7	\$34.7	\$784.4
North Carolina	12,555.3	5,084.6	7,470.7	69.1	1,842.9	1,544.4	716.4	1,235.8	143.7	1,918.5
South Carolina	6,774.8	1,885.3	4,889.5	31.7	1,096.6	1,068.3	770.0	471.6	81.4	1,370.0
Tennessee	7,879.1	2,210.6	5,668.4	-	1,371.5	1,304.2	643.7	782.1	55.8	1,511.2
Virginia	11,850.4	3,472.0	8,378.4	-	2,064.3	1,137.5	1,253.8	1,529.9	145.6	2,247.3
West Virginia	3,530.0	959.8	2,570.2	-	467.1	631.5	183.6	451.1	27.7	809.2
Southwest										
Arizona	40,667.6	12,874.9	27,792.7	124.2	6,618.3	6,789.5	2,545.0	4,672.7	362.1	6,680.8
Arizona	7,534.5	2,432.6	5,101.9	-	1,203.1	1,077.0	294.9	1,125.8	98.1	1,303.0
New Mexico	3,891.2	1,463.2	2,428.1	-	596.7	435.6	317.7	348.5	36.6	692.9
Oklahoma	5,612.3	1,636.6	3,975.8	10.8	962.3	1,088.3	417.8	481.6	38.9	976.0
Texas	23,629.5	7,342.6	16,286.9	113.4	3,856.2	4,188.6	1,514.6	2,716.8	188.4	3,708.9
Rocky Mountain										
Colorado	14,064.8	4,385.6	9,679.1	-	2,528.0	1,669.4	857.1	1,428.0	115.9	3,080.8
Colorado	5,627.0	1,816.2	3,810.9	-	1,204.5	613.4	323.4	440.0	39.5	1,190.1
Idaho	1,831.1	584.9	1,246.2	-	274.9	228.4	75.8	225.4	20.4	421.4
Montana	1,651.0	419.9	1,231.1	-	168.9	266.9	91.4	237.3	14.6	452.0
Utah	3,470.9	980.8	2,490.1	-	738.5	455.2	295.8	302.3	27.6	670.6
Wyoming	1,484.7	583.9	900.9	-	141.3	105.5	70.7	222.9	13.7	346.7
Far West⁴										
California	89,506.6	41,234.1	48,272.5	293.2	9,526.2	10,214.5	4,255.9	3,881.6	828.8	19,272.2
California	70,188.9	35,173.8	35,015.1	122.7	6,820.8	6,998.4	3,026.4	2,603.6	646.6	14,796.6
Nevada	2,365.8	949.3	1,416.5	-	272.5	211.3	91.9	260.1	21.7	559.0
Oregon	5,562.8	1,479.0	4,083.8	-	727.3	933.9	386.5	373.0	66.3	1,596.8
Washington	11,389.1	3,632.0	7,757.1	170.6	1,705.6	2,070.9	751.2	644.9	94.2	2,319.8
Alaska	4,284.4	909.2	3,375.3	185.9	245.5	296.0	123.1	430.9	33.4	2,060.5
Hawaii	3,546.7	113.7	3,433.0	684.7	409.7	420.9	298.3	201.7	3.8	1,413.9

- represents zero

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 108
State General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States¹	\$508,284.1	34.4%	65.6%	0.4%	12.0%	16.4%	7.0%	7.2%	0.9%	21.8%
New England	34,462.1	23.6	76.4	<	8.5	22.4	9.2	6.5	0.9	28.8
Connecticut	8,880.4	20.9	79.1	-	7.3	18.3	10.5	10.7	1.1	31.1
Maine	2,743.3	24.2	75.8	0.4	12.1	24.5	5.7	8.2	1.0	23.9
Massachusetts	17,039.0	27.3	72.7	-	6.9	25.6	9.6	3.2	0.7	26.8
New Hampshire	1,676.3	13.1	86.9	-	14.3	17.2	8.5	11.4	1.4	34.1
Rhode Island	2,657.7	18.4	81.6	-	10.2	19.4	9.7	7.1	0.7	34.5
Vermont	1,465.6	18.1	81.9	-	17.4	18.1	4.5	8.6	1.5	31.8
Mideast	101,197.5	34.6	65.4	0.4	8.0	17.6	7.4	6.4	0.9	24.7
Delaware	1,994.3	18.0	82.0	-	16.7	11.4	7.4	9.4	1.7	35.5
Maryland	9,835.8	23.3	76.7	1.2	11.4	18.9	6.2	10.2	1.5	27.3
New Jersey	18,436.4	32.6	67.4	1.1	8.6	14.5	6.1	7.2	1.2	28.8
New York	49,697.5	39.1	60.9	-	6.8	17.6	8.9	4.0	0.5	22.9
Pennsylvania	21,233.6	32.6	67.4	0.1	8.0	20.1	5.6	9.4	1.2	23.0
Great Lakes	80,596.3	33.8	66.2	<	13.7	20.2	6.9	5.9	0.8	18.7
Illinois	20,054.9	29.2	70.8	<	10.3	21.3	6.7	8.8	1.1	22.6
Indiana	9,992.1	33.9	66.1	-	18.0	16.7	6.8	6.5	0.8	17.3
Michigan	19,561.2	32.3	67.7	-	14.7	21.7	9.2	3.7	1.0	17.5
Ohio	20,489.0	36.0	64.0	-	13.8	20.3	6.2	5.4	0.6	17.6
Wisconsin	10,499.1	41.1	58.9	-	14.2	18.4	4.0	4.6	0.4	17.3
Plains	34,058.2	33.7	66.3	-	14.4	16.3	7.6	8.4	0.7	18.8
Iowa	5,935.5	32.8	67.2	-	15.9	18.1	8.3	8.1	0.7	16.1
Kansas	4,329.3	30.3	69.7	-	16.3	16.9	7.9	10.3	0.7	17.6
Minnesota	10,406.8	41.1	58.9	-	13.3	14.1	6.8	6.7	0.5	17.5
Missouri	7,703.3	33.3	66.7	-	12.1	17.8	8.6	8.0	0.9	19.3
Nebraska	2,815.0	27.4	72.6	-	16.9	17.6	8.0	10.7	0.9	18.5
North Dakota	1,586.9	23.3	76.7	-	19.5	14.0	5.0	9.7	0.4	28.0
South Dakota	1,281.4	18.9	81.1	-	12.7	14.5	7.0	13.4	1.1	32.3
Southeast	105,899.8	31.7	68.3	0.1	13.8	15.7	8.2	9.0	1.0	20.5
Alabama	7,410.7	27.2	72.8	0.2	18.1	14.1	11.9	7.6	0.7	20.1
Arkansas	3,930.1	29.9	70.1	-	15.0	20.0	7.3	8.1	0.8	18.7
Florida	20,557.6	35.0	65.0	-	8.5	17.2	8.3	7.5	0.9	22.5
Georgia	11,392.9	32.2	67.8	-	13.0	18.7	5.9	8.3	0.9	21.0
Kentucky	7,101.4	26.9	73.1	-	15.1	19.9	5.1	8.8	1.1	23.1
Louisiana	8,523.6	27.3	72.7	0.2	11.8	15.4	9.9	8.4	1.0	25.9

Table 108 (cont.)
State General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$4,394.0	38.5%	61.5%	-	12.5%	15.8%	7.2%	7.4%	0.8%	17.9%
North Carolina	12,555.3	40.5	59.5	0.6	14.7	12.3	5.7	9.8	1.1	15.3
South Carolina	6,774.8	27.8	72.2	0.5	16.2	15.8	11.4	7.0	1.2	20.2
Tennessee	7,879.1	28.1	71.9	-	17.4	16.6	8.2	9.9	0.7	19.2
Virginia	11,850.4	29.3	70.7	-	17.4	9.6	10.6	12.9	1.2	19.0
West Virginia	3,530.0	27.2	72.8	-	13.2	17.9	5.2	12.8	0.8	22.9
Southwest										
Arizona	40,667.6	31.7	68.3	0.3	16.3	16.7	6.3	11.5	0.9	16.4
Arizona	7,534.5	32.3	67.7	-	16.0	14.3	3.9	14.9	1.3	17.3
New Mexico	3,891.2	37.6	62.4	-	15.3	11.2	8.2	9.0	0.9	17.8
Oklahoma	5,612.3	29.2	70.8	0.2	17.1	19.4	7.4	8.6	0.7	17.4
Texas	23,629.5	31.1	68.9	0.5	16.3	17.7	6.4	11.5	0.8	15.7
Rocky Mountain										
Colorado	14,064.8	31.2	68.8	-	18.0	11.9	6.1	10.2	0.8	21.9
Colorado	5,627.0	32.3	67.7	-	21.4	10.9	5.7	7.8	0.7	21.2
Idaho	1,831.1	31.9	68.1	-	15.0	12.5	4.1	12.3	1.1	23.0
Montana	1,651.0	25.4	74.6	-	10.2	16.2	5.5	14.4	0.9	27.4
Utah	3,470.9	28.3	71.7	-	21.3	13.1	8.5	8.7	0.8	19.3
Wyoming	1,484.7	39.3	60.7	-	9.5	7.1	4.8	15.0	0.9	23.4
Far West²										
California	89,506.6	46.1	53.9	0.3	10.6	11.4	4.8	4.3	0.9	21.5
California	70,188.9	50.1	49.9	0.2	9.7	10.0	4.3	3.7	0.9	21.1
Nevada	2,365.8	40.1	59.9	-	11.5	8.9	3.9	11.0	0.9	23.6
Oregon	5,562.8	26.6	73.4	-	13.1	16.8	6.9	6.7	1.2	28.7
Washington	11,389.1	31.9	68.1	1.5	15.0	18.2	6.6	5.7	0.8	20.4
Alaska	4,284.4	21.2	78.8	4.3	5.7	6.9	2.9	10.1	0.8	48.1
Hawaii	3,546.7	3.2	96.8	19.3	11.6	11.9	8.4	5.7	0.1	39.9

- represents zero

< rounds to zero

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 107 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1988-1989* and *State Government Finances in 1989*.

Table 109
State General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: 4/1/90 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	\$2,049	\$705	\$1,343	\$7	\$246	\$336	\$143	\$147	\$18	\$446	248,102
New England	2,610	617	1,993	1	221	586	241	169	23	752	13,206
Connecticut	2,702	565	2,137	-	199	494	283	290	30	841	3,287
Maine	2,234	540	1,694	8	270	547	128	183	23	534	1,228
Massachusetts	2,832	773	2,059	-	194	726	272	91	18	758	6,016
New Hampshire	1,512	199	1,313	-	216	260	128	172	21	516	1,109
Rhode Island	2,650	487	2,163	-	270	515	256	188	20	914	1,003
Vermont	2,603	471	2,132	-	452	470	117	224	40	828	563
Mideast	2,351	813	1,537	8	189	413	174	151	22	580	43,049
Delaware	2,994	538	2,456	-	499	341	221	282	51	1,062	666
Maryland	2,057	479	1,579	25	234	390	128	209	31	562	4,781
New Jersey	2,385	777	1,608	27	204	346	144	171	29	687	7,730
New York	2,763	1,081	1,682	-	189	487	247	112	15	633	17,990
Pennsylvania	1,787	583	1,205	2	143	359	99	169	22	410	11,882
Great Lakes	1,919	649	1,270	†	263	388	132	112	15	360	42,009
Illinois	1,754	512	1,242	†	181	374	117	154	19	396	11,431
Indiana	1,802	611	1,192	-	324	301	123	116	15	312	5,544
Michigan	2,104	679	1,425	-	309	457	194	77	20	368	9,295
Ohio	1,889	681	1,208	-	261	384	118	103	11	332	10,847
Wisconsin	2,146	882	1,264	-	304	395	86	99	8	372	4,892
Plains	1,929	650	1,278	-	278	314	147	163	14	362	17,660
Iowa	2,137	701	1,437	-	339	388	178	173	16	343	2,777
Kansas	1,747	529	1,218	-	285	295	138	180	12	307	2,478
Minnesota	2,379	978	1,401	-	316	335	162	160	12	416	4,375
Missouri	1,505	501	1,005	-	182	267	130	121	14	291	5,117
Nebraska	1,784	489	1,295	-	302	314	142	192	17	329	1,578
North Dakota	2,483	578	1,905	-	485	347	124	242	11	696	639
South Dakota	1,841	348	1,493	-	234	267	129	247	21	595	696
Southeast	1,787	567	1,220	2	247	280	146	160	17	367	59,259
Alabama	1,834	499	1,335	4	333	259	218	140	13	368	4,041
Arkansas	1,672	500	1,171	-	251	335	123	136	14	313	2,351
Florida	1,589	557	1,032	-	136	273	132	119	14	358	12,938
Georgia	1,759	566	1,193	-	229	328	104	146	16	369	6,478
Kentucky	1,927	519	1,408	-	290	383	99	169	21	445	3,685
Louisiana	2,020	552	1,468	5	238	311	201	169	21	523	4,220

Table 109 (cont.)
State General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Total	Direct							All Other	Exhibit: 4/1/90 Population (thousands)
				Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police			
Southeast (cont.)												
Mississippi	\$1,708	\$657	\$1,050	-	\$213	\$269	\$123	\$127	\$13	\$305	2,573	
North Carolina	1,894	767	1,127	10	278	233	108	186	22	289	6,629	
South Carolina	1,943	541	1,402	9	314	306	221	135	23	393	3,487	
Tennessee	1,616	453	1,162	-	281	267	132	160	11	310	4,877	
Virginia	1,915	561	1,354	-	334	184	203	247	24	363	6,187	
West Virginia	1,969	535	1,433	-	260	352	102	252	15	451	1,793	
Southwest												
Arizona	1,607	509	1,098	5	261	268	101	185	14	264	25,313	
Arizona	2,056	664	1,392	-	328	294	80	307	27	356	3,665	
New Mexico	2,568	966	1,603	-	394	288	210	230	24	457	1,515	
Oklahoma	1,784	520	1,264	3	306	346	133	153	12	310	3,146	
Texas	1,391	432	959	7	227	247	89	160	11	218	16,987	
Rocky Mountain												
Colorado	1,933	603	1,330	-	347	229	118	196	16	423	7,277	
Colorado	1,708	551	1,157	-	366	186	98	134	12	361	3,294	
Idaho	1,818	581	1,238	-	273	227	75	224	20	418	1,007	
Montana	2,066	526	1,541	-	211	334	114	297	18	566	799	
Utah	2,014	569	1,445	-	429	264	172	175	16	389	1,723	
Wyoming	3,270	1,286	1,984	-	311	232	156	491	30	764	454	
Far West²												
California	2,315	1,066	1,248	8	246	264	110	100	21	498	38,671	
California	2,358	1,182	1,177	4	229	235	102	87	22	497	29,760	
Nevada	1,968	790	1,178	-	227	176	76	216	18	465	1,202	
Oregon	1,957	520	1,437	-	256	329	136	131	23	562	2,842	
Washington	2,340	746	1,594	35	350	425	154	133	19	477	4,867	
Alaska	7,790	1,653	6,137	338	446	538	224	783	61	3,746	550	
Hawaii	3,201	103	3,098	618	370	380	269	182	3	1,276	1,108	

- represents zero

† less than \$1 per capita

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 107 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 110
State General Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States¹	11.6%	4.0%	7.6%	<	1.4%	1.9%	0.8%	0.8%	0.1%	2.5%	\$4,364,383
New England	12.2	2.9	9.3	<	1.0	2.7	1.1	0.8	0.1	3.5	281,702
Connecticut	11.1	2.3	8.8	-	0.8	2.0	1.2	1.2	0.1	3.4	80,188
Maine	13.7	3.3	10.4	<	1.7	3.3	0.8	1.1	0.1	3.3	20,075
Massachusetts	13.0	3.5	9.4	-	0.9	3.3	1.2	0.4	0.1	3.5	131,457
New Hampshire	7.5	1.0	6.5	-	1.1	1.3	0.6	0.8	0.1	2.5	22,459
Rhode Island	14.7	2.7	12.0	-	1.5	2.9	1.4	1.0	0.1	5.1	18,101
Vermont	15.6	2.8	12.7	-	2.7	2.8	0.7	1.3	0.2	5.0	9,422
Mideast	11.5	4.0	7.5	<	0.9	2.0	0.9	0.7	0.1	2.8	878,276
Delaware	15.7	2.8	12.9	-	2.6	1.8	1.2	1.5	0.3	5.6	12,693
Maryland	10.0	2.3	7.7	0.1	1.1	1.9	0.6	1.0	0.1	2.7	98,591
New Jersey	10.1	3.3	6.8	0.1	0.9	1.5	0.6	0.7	0.1	2.9	182,551
New York	13.2	5.2	8.1	-	0.9	2.3	1.2	0.5	0.1	3.0	375,504
Pennsylvania	10.2	3.3	6.9	<	0.8	2.0	0.6	1.0	0.1	2.3	208,938
Great Lakes	11.0	3.7	7.3	<	1.5	2.2	0.8	0.6	0.1	2.1	734,479
Illinois	9.1	2.7	6.4	<	0.9	1.9	0.6	0.8	0.1	2.1	220,607
Indiana	11.2	3.8	7.4	-	2.0	1.9	0.8	0.7	0.1	1.9	89,062
Michigan	12.0	3.9	8.1	-	1.8	2.6	1.1	0.4	0.1	2.1	163,322
Ohio	11.4	4.1	7.3	-	1.6	2.3	0.7	0.6	0.1	2.0	180,266
Wisconsin	12.9	5.3	7.6	-	1.8	2.4	0.5	0.6	<	2.2	81,221
Plains	11.6	3.9	7.7	-	1.7	1.9	0.9	1.0	0.1	2.2	294,622
Iowa	13.1	4.3	8.8	-	2.1	2.4	1.1	1.1	0.1	2.1	45,179
Kansas	10.3	3.1	7.2	-	1.7	1.7	0.8	1.1	0.1	1.8	41,943
Minnesota	13.4	5.5	7.9	-	1.8	1.9	0.9	0.9	0.1	2.3	77,443
Missouri	9.1	3.0	6.0	-	1.1	1.6	0.8	0.7	0.1	1.8	85,036
Nebraska	10.9	3.0	7.9	-	1.8	1.9	0.9	1.2	0.1	2.0	25,799
North Dakota	17.4	4.1	13.3	-	3.4	2.4	0.9	1.7	0.1	4.9	9,124
South Dakota	12.7	2.4	10.3	-	1.6	1.8	0.9	1.7	0.1	4.1	10,097
Southeast	11.5	3.7	7.9	<	1.6	1.8	0.9	1.0	0.1	2.4	917,894
Alabama	13.1	3.6	9.5	<	2.4	1.8	1.6	1.0	0.1	2.6	56,657
Arkansas	12.6	3.8	8.8	-	1.9	2.5	0.9	1.0	0.1	2.4	31,196
Florida	9.1	3.2	5.9	-	0.8	1.6	0.8	0.7	0.1	2.1	225,599
Georgia	11.0	3.5	7.4	-	1.4	2.0	0.6	0.9	0.1	2.3	104,007
Kentucky	13.8	3.7	10.1	-	2.1	2.7	0.7	1.2	0.1	3.2	51,561
Louisiana	15.0	4.1	10.9	<	1.8	2.3	1.5	1.3	0.2	3.9	56,727

Table 110 (cont.)
State General Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	14.1%	5.4%	8.7%	-	1.8%	2.2%	1.0%	1.0%	0.1%	2.5%	\$31,091
North Carolina	12.4	5.0	7.4	0.1	1.8	1.5	0.7	1.2	0.1	1.9	101,254
South Carolina	14.0	3.9	10.1	0.1	2.3	2.2	1.6	1.0	0.2	2.8	48,286
Tennessee	10.8	3.0	7.8	-	1.9	1.8	0.9	1.1	0.1	2.1	72,859
Virginia	10.2	3.0	7.2	-	1.8	1.0	1.1	1.3	0.1	1.9	115,621
West Virginia	15.3	4.2	11.2	-	2.0	2.7	0.8	2.0	0.1	3.5	23,035
Southwest											
Arizona	13.5	4.4	9.2	-	2.2	1.9	0.5	2.0	0.2	2.3	55,657
New Mexico	19.2	7.2	12.0	-	2.9	2.2	1.6	1.7	0.2	3.4	20,231
Oklahoma	12.3	3.6	8.7	<	2.1	2.4	0.9	1.1	0.1	2.1	45,684
Texas	9.0	2.8	6.2	<	1.5	1.6	0.6	1.0	0.1	1.4	263,566
Rocky Mountain											
Colorado	9.6	3.1	6.5	-	2.1	1.1	0.6	0.8	0.1	2.0	58,358
Idaho	12.9	4.1	8.8	-	1.9	1.6	0.5	1.6	0.1	3.0	14,196
Montana	14.2	3.6	10.6	-	1.5	2.3	0.8	2.0	0.1	3.9	11,611
Utah	15.6	4.4	11.2	-	3.3	2.0	1.3	1.4	0.1	3.0	22,272
Wyoming	21.7	8.5	13.2	-	2.1	1.5	1.0	3.3	0.2	5.1	6,840
Far West²											
California	12.2	6.1	6.1	<	1.2	1.2	0.5	0.5	0.1	2.6	576,597
Nevada	11.3	4.5	6.8	-	1.3	1.0	0.4	1.2	0.1	2.7	20,905
Oregon	12.3	3.3	9.0	-	1.6	2.1	0.9	0.8	0.1	3.5	45,370
Washington	13.5	4.3	9.2	0.2	2.0	2.5	0.9	0.8	0.1	2.7	84,436
Alaska	38.0	8.1	30.0	1.6	2.2	2.6	1.1	3.8	0.3	18.3	11,263
Hawaii	17.4	0.6	16.8	3.4	2.0	2.1	1.5	1.0	<	6.9	20,424

- represents zero

< rounds to zero

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 107 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published sources: *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 111
Local General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
United States	\$504,120.0	\$5,836.2	\$498,283.8	\$200,211.0	\$12,440.6	\$23,950.7	\$39,091.9	\$24,592.9	\$26,090.1	\$171,906.7
New England	23,544.9	311.8	23,233.1	11,256.9	4.7	351.2	743.0	1,148.8	1,345.4	8,383.2
Connecticut	6,399.6	1.1	6,398.5	3,232.8	-	168.4	86.7	294.4	359.4	2,256.8
Maine	1,930.6	0.5	1,930.1	1,061.6	-	18.1	40.7	140.3	64.9	604.6
Massachusetts	11,021.8	278.3	10,743.5	4,678.3	4.7	62.1	598.6	441.1	698.1	4,260.4
New Hampshire	1,861.5	31.3	1,830.2	931.9	-	80.0	12.3	135.4	95.6	574.9
Rhode Island	1,504.4	0.2	1,504.3	809.2	-	21.6	1.8	62.6	102.2	506.8
Vermont	827.1	0.5	826.5	543.1	-	0.8	2.8	75.0	25.2	179.7
Mideast	116,210.9	3,736.6	112,474.4	42,236.1	2,317.4	9,339.2	6,650.7	4,887.6	5,741.5	41,301.8
Delaware	950.5	11.9	938.6	549.9	-	0.8	0.5	48.2	52.5	286.6
District of Columbia	4,019.8	-	4,019.8	573.2	100.7	672.4	443.0	124.5	275.7	1,830.3
Maryland	9,159.4	74.4	9,085.0	3,841.8	342.1	37.1	195.2	509.6	516.2	3,643.0
New Jersey	17,621.8	180.3	17,441.5	7,517.8	447.9	900.7	444.5	674.9	968.8	6,487.0
New York	63,027.4	3,343.2	59,684.3	19,732.6	1,055.4	6,850.1	4,808.4	2,788.2	3,127.4	21,322.2
Pennsylvania	21,432.0	126.8	21,305.2	10,020.8	371.3	878.1	759.1	742.1	801.0	7,732.7
Great Lakes	76,628.7	346.3	76,282.5	32,928.4	2,185.2	2,782.0	5,336.8	4,708.9	4,253.9	24,087.3
Illinois	20,360.9	22.2	20,338.7	8,213.6	869.7	257.9	925.0	1,259.7	1,308.0	7,504.8
Indiana	8,744.7	65.5	8,679.3	4,121.2	-	306.6	905.1	403.1	397.0	2,546.2
Michigan	18,073.7	188.7	17,884.9	7,987.5	680.2	353.4	1,480.6	1,145.8	982.7	5,254.7
Ohio	19,001.1	58.3	18,942.7	8,324.8	204.2	1,202.3	1,383.8	1,024.7	1,001.5	5,801.4
Wisconsin	10,448.4	11.6	10,436.9	4,281.2	431.1	661.9	642.4	875.6	564.7	2,980.1
Plains	32,441.9	159.1	32,282.9	13,953.5	972.1	1,383.5	2,369.2	2,681.5	1,380.0	9,543.1
Iowa	4,901.3	65.3	4,836.0	2,082.1	262.4	122.1	460.3	477.7	188.6	1,242.9
Kansas	4,475.7	0.5	4,475.3	1,915.4	234.4	26.1	300.9	373.9	199.0	1,425.6
Minnesota	11,063.1	70.7	10,992.5	4,016.0	126.0	1,093.7	794.4	943.1	396.5	3,622.7
Missouri	7,348.6	1.1	7,347.5	3,658.1	212.7	71.3	514.7	466.8	424.3	1,999.7
Nebraska	2,777.8	6.9	2,770.9	1,277.8	136.7	31.9	270.1	221.3	101.3	731.8
North Dakota	963.3	10.9	952.4	503.8	-	28.3	6.9	95.4	32.5	285.5
South Dakota	912.1	3.8	908.4	500.2	-	10.2	21.9	103.3	37.7	235.0
Southeast	99,845.8	730.1	99,115.6	41,798.4	1,706.8	1,261.8	11,431.7	4,190.0	5,055.4	33,671.6
Alabama	5,478.8	5.6	5,473.2	2,319.7	-	28.6	927.9	308.7	263.8	1,624.5
Arkansas	2,598.4	0.4	2,598.0	1,395.4	-	1.7	245.1	168.9	112.8	674.0
Florida	27,570.0	38.9	27,531.1	10,024.2	905.2	199.2	2,211.2	1,217.8	1,716.9	11,256.5
Georgia	11,942.3	19.9	11,922.4	5,096.8	13.3	34.6	2,373.6	496.5	553.1	3,354.5
Kentucky	4,419.4	1.8	4,417.5	1,998.6	-	19.3	341.6	183.3	186.6	1,688.2
Louisiana	7,175.8	442.3	6,733.5	2,874.0	8.8	39.3	716.4	319.4	381.2	2,394.5

Table 111 (cont.)
Local General Expenditures, FY 1990
(millions)

Region and State	Total	Intergovernmental	Direct							
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,890.1	\$0.2	\$3,889.9	\$1,589.1	\$243.1	\$18.3	\$730.3	\$234.1	\$132.2	\$942.9
North Carolina	11,396.4	152.0	11,244.5	4,854.7	536.4	374.7	1,549.6	275.1	502.2	3,151.7
South Carolina	5,102.1	21.3	5,080.8	2,592.4	-	11.8	717.7	104.3	208.0	1,446.5
Tennessee	7,059.1	23.9	7,035.2	2,663.6	-	80.2	954.4	396.6	361.0	2,579.4
Virginia	11,137.9	22.4	11,115.5	5,186.7	-	452.4	495.1	453.1	575.9	3,952.3
West Virginia	2,075.6	1.4	2,074.2	1,203.1	-	1.6	168.8	32.1	61.7	606.8
Southwest										
Arizona	46,146.0	277.2	45,868.9	19,878.9	1,554.7	361.0	3,488.0	2,538.3	2,338.0	15,710.0
Arizona	8,122.7	184.6	7,938.1	2,824.8	299.3	207.2	331.9	582.4	461.5	3,230.9
New Mexico	2,555.5	20.4	2,535.1	1,134.3	69.7	24.1	107.3	142.7	147.6	909.4
Oklahoma	4,455.1	2.6	4,452.5	2,094.3	-	14.0	448.2	295.4	212.2	1,388.3
Texas	31,012.7	69.5	30,943.2	13,825.5	1,185.7	115.6	2,600.6	1,517.8	1,516.8	10,181.4
Rocky Mountain										
Colorado	13,341.5	35.2	13,306.2	5,807.6	183.7	468.7	878.6	902.5	665.2	4,400.0
Colorado	6,910.2	16.0	6,894.3	2,681.1	52.9	413.1	411.5	548.4	367.4	2,419.9
Idaho	1,411.6	7.9	1,403.7	647.1	34.3	21.8	163.9	100.3	70.0	366.4
Montana	1,290.5	9.2	1,281.3	698.4	14.3	25.2	52.5	73.4	49.7	367.8
Utah	2,470.9	1.3	2,469.6	1,239.1	-	4.8	89.1	117.2	126.6	892.8
Wyoming	1,258.2	0.9	1,257.3	541.8	82.2	3.8	161.6	63.2	51.4	353.2
Far West¹										
California	93,059.5	238.3	92,821.2	31,623.8	3,516.0	7,988.1	8,098.9	3,367.6	5,102.4	33,124.3
California	75,915.2	206.3	75,708.9	24,037.9	3,215.6	7,912.9	6,980.0	2,429.4	4,268.3	26,864.7
Nevada	2,705.5	1.2	2,704.2	922.8	-	39.8	223.8	185.3	173.3	1,159.2
Oregon	5,575.9	5.0	5,571.0	2,554.0	300.4	25.7	291.2	315.1	257.8	1,826.6
Washington	8,862.9	25.8	8,837.1	4,109.1	-	9.6	603.8	437.8	403.0	3,273.8
Alaska	1,930.3	1.7	1,928.7	727.5	-	6.6	83.1	105.4	74.4	931.7
Hawaii	970.4	-	970.4	-	-	8.6	11.9	62.4	133.9	753.7

- represents zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: Data supplied by the U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances in 1989-1990*.

Table 112
Local General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Direct							A Out
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	
United States	\$504,120.0	1.2%	98.8%	39.7%	2.5%	4.8%	7.8%	4.9%	5.2%	34
New England	23,544.9	1.3	98.7	47.8	<	1.5	3.2	4.9	5.7	35
Connecticut	6,399.6	<	*	50.5	-	2.6	1.4	4.6	5.6	35
Maine	1,930.6	<	*	55.0	-	0.9	2.1	7.3	3.4	31
Massachusetts	11,021.8	2.5	97.5	42.4	<	0.6	5.4	4.0	6.3	38
New Hampshire	1,861.5	1.7	98.3	50.1	-	4.3	0.7	7.3	5.1	30
Rhode Island	1,504.4	<	*	53.8	-	1.4	0.1	4.2	6.8	33
Vermont	827.1	0.1	99.9	65.7	-	0.1	0.3	9.1	3.0	21
Mideast	116,210.9	3.2	96.8	36.3	2.0	8.0	5.7	4.2	4.9	35
Delaware	950.5	1.3	98.7	57.9	-	0.1	0.1	5.1	5.5	30
District of Columbia	4,019.8	-	100.0	14.3	2.5	16.7	11.0	3.1	6.9	45
Maryland	9,159.4	0.8	99.2	41.9	3.7	0.4	2.1	5.6	5.6	39
New Jersey	17,621.8	1.0	99.0	42.7	2.5	5.1	2.5	3.8	5.5	36
New York	63,027.4	5.3	94.7	31.3	1.7	10.9	7.6	4.4	5.0	33
Pennsylvania	21,432.0	0.6	99.4	46.8	1.7	4.1	3.5	3.5	3.7	36
Great Lakes	76,628.7	0.5	99.5	43.0	2.9	3.6	7.0	6.1	5.6	31
Illinois	20,360.9	0.1	99.9	40.3	4.3	1.3	4.5	6.2	6.4	36
Indiana	8,744.7	0.7	99.3	47.1	-	3.5	10.3	4.6	4.5	29
Michigan	18,073.7	1.0	99.0	44.2	3.8	2.0	8.2	6.3	5.4	29
Ohio	19,001.1	0.3	99.7	43.8	1.1	6.3	7.3	5.4	5.3	30
Wisconsin	10,448.4	0.1	99.9	41.0	4.1	6.3	6.1	8.4	5.4	28
Plains	32,441.9	0.5	99.5	43.0	3.0	4.3	7.3	8.3	4.3	29
Iowa	4,901.3	1.3	98.7	42.5	5.4	2.5	9.4	9.7	3.8	25
Kansas	4,475.7	<	*	42.8	5.2	0.6	6.7	8.4	4.4	31
Minnesota	11,063.1	0.6	99.4	36.3	1.1	9.9	7.2	8.5	3.6	32
Missouri	7,348.6	<	*	49.8	2.9	1.0	7.0	6.4	5.8	27
Nebraska	2,777.8	0.2	99.8	46.0	4.9	1.1	9.7	8.0	3.6	26
North Dakota	963.3	1.1	98.9	52.3	-	2.9	0.7	9.9	3.4	29
South Dakota	912.1	0.4	99.6	54.8	-	1.1	2.4	11.3	4.1	25
Southeast	99,845.8	0.7	99.3	41.9	1.7	1.3	11.4	4.2	5.1	33
Alabama	5,478.8	0.1	99.9	42.3	-	0.5	16.9	5.6	4.8	29
Arkansas	2,598.4	<	*	53.7	-	0.1	9.4	6.5	4.3	25
Florida	27,570.0	0.1	99.9	36.4	3.3	0.7	8.0	4.4	6.2	40
Georgia	11,942.3	0.2	99.8	42.7	0.1	0.3	19.9	4.2	4.6	28
Kentucky	4,419.4	<	*	45.2	-	0.4	7.7	4.1	4.2	38
Louisiana	7,175.8	6.2	93.8	40.1	0.1	0.5	10.0	4.5	5.3	33

Table 112 (cont.)
Local General Expenditures, Percentage Distribution, FY 1990

Region and State	Total	Intergovernmental	Total	Direct						
				Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other
Southeast (cont.)										
Mississippi	\$3,890.1	<	*	40.9%	6.2%	0.5%	18.8%	6.0%	3.4%	24.2%
North Carolina	11,396.4	1.3	98.7	42.6	4.7	3.3	13.6	2.4	4.4	27.7
South Carolina	5,102.1	0.4	99.6	50.8	-	0.2	14.1	2.0	4.1	28.4
Tennessee	7,059.1	0.3	99.7	37.7	-	1.1	13.5	5.6	5.1	36.5
Virginia	11,137.9	0.2	99.8	46.6	-	4.1	4.4	4.1	5.2	35.5
West Virginia	2,075.6	0.1	99.9	58.0	-	0.1	8.1	1.5	3.0	29.2
Southwest										
Arizona	46,146.0	0.6	99.4	43.1	3.4	0.8	7.6	5.5	5.1	34.0
Arizona	8,122.7	2.3	97.7	34.8	3.7	2.6	4.1	7.2	5.7	39.8
New Mexico	2,555.5	0.8	99.2	44.4	2.7	0.9	4.2	5.6	5.8	35.6
Oklahoma	4,455.1	0.1	99.9	47.0	-	0.3	10.1	6.6	4.8	31.2
Texas	31,012.7	0.2	99.8	44.6	3.8	0.4	8.4	4.9	4.9	32.8
Rocky Mountain										
Colorado	13,341.5	0.3	99.7	43.5	1.4	3.5	6.6	6.8	5.0	33.0
Colorado	6,910.2	0.2	99.8	38.8	0.8	6.0	6.0	7.9	5.3	35.0
Idaho	1,411.6	0.6	99.4	45.8	2.4	1.5	11.6	7.1	5.0	26.0
Montana	1,290.5	0.7	99.3	54.1	1.1	1.9	4.1	5.7	3.9	28.5
Utah	2,470.9	0.1	99.9	50.1	-	0.2	3.6	4.7	5.1	36.1
Wyoming	1,258.2	0.1	99.9	43.1	6.5	0.3	12.8	5.0	4.1	28.1
Far West¹										
California	93,059.5	0.3	99.7	34.0	3.8	8.6	8.7	3.6	5.5	35.6
California	75,915.2	0.3	99.7	31.7	4.2	10.4	9.2	3.2	5.6	35.4
Nevada	2,705.5	<	*	34.1	-	1.5	8.3	6.8	6.4	42.8
Oregon	5,575.9	0.1	99.9	45.8	5.4	0.5	5.2	5.7	4.6	32.8
Washington	8,862.9	0.3	99.7	46.4	-	0.1	6.8	4.9	4.5	36.9
Alaska	1,930.3	0.1	99.9	37.7	-	0.3	4.3	5.5	3.9	48.3
Hawaii	970.4	-	100.0	0.0	-	0.9	1.2	6.4	13.8	77.7

- represents zero

< rounds to zero

* rounds to 100%

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 111 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances in 1989-1990*.

Table 113
Local General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: 4/1/90 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
United States	\$2,027	\$23	\$2,003	\$805	\$50	\$96	\$157	\$99	\$105	\$691	248,710
New England	1,783	24	1,759	852	†	27	56	87	102	635	13,206
Connecticut	1,947	†	1,947	984	-	51	26	90	109	687	3,287
Maine	1,572	†	1,572	864	-	15	33	114	53	492	1,228
Massachusetts	1,832	46	1,786	778	†	10	100	73	116	708	6,016
New Hampshire	1,678	28	1,650	840	-	72	11	122	86	518	1,109
Rhode Island	1,500	†	1,500	807	-	22	2	62	102	505	1,003
Vermont	1,469	†	1,468	965	-	1	5	133	45	319	563
Mideast	2,662	86	2,576	967	53	214	152	112	132	946	43,656
Delaware	1,427	18	1,409	826	-	1	1	72	79	430	666
District of Columbia	6,622	-	6,622	944	166	1,108	730	205	454	3,015	607
Maryland	1,916	16	1,900	804	72	8	41	107	108	762	4,781
New Jersey	2,280	23	2,256	973	58	117	58	87	125	839	7,730
New York	3,503	186	3,318	1,097	59	381	267	155	174	1,185	17,990
Pennsylvania	1,804	11	1,793	843	31	74	64	62	67	651	11,882
Great Lakes	1,824	8	1,816	784	52	66	127	112	101	573	42,009
Illinois	1,781	2	1,779	719	76	23	81	110	114	657	11,431
Indiana	1,577	12	1,566	743	-	55	163	73	72	459	5,544
Michigan	1,944	20	1,924	859	73	38	159	123	106	565	9,295
Ohio	1,752	5	1,746	767	19	111	128	94	92	535	10,847
Wisconsin	2,136	2	2,133	875	88	135	131	179	115	609	4,892
Plains	1,837	9	1,828	790	55	78	134	152	78	540	17,660
Iowa	1,765	24	1,741	750	94	44	166	172	68	448	2,777
Kansas	1,806	†	1,806	773	95	11	121	151	80	575	2,478
Minnesota	2,529	16	2,513	918	29	250	182	216	91	828	4,375
Missouri	1,436	†	1,436	715	42	14	101	91	83	391	5,117
Nebraska	1,760	4	1,756	810	87	20	171	140	64	464	1,578
North Dakota	1,507	17	1,490	788	-	44	11	149	51	447	639
South Dakota	1,311	5	1,305	719	-	15	32	148	54	338	696
Southeast	1,685	12	1,673	705	29	21	193	71	85	568	59,259
Alabama	1,356	1	1,354	574	-	7	230	76	65	402	4,041
Arkansas	1,105	†	1,105	594	-	1	104	72	48	287	2,351
Florida	2,131	3	2,128	775	70	15	171	94	133	870	12,938
Georgia	1,844	3	1,840	787	2	5	366	77	85	518	6,478
Kentucky	1,199	†	1,199	542	-	5	93	50	51	458	3,685
Louisiana	1,700	105	1,596	681	2	9	170	76	90	567	4,220

Table 113 (cont.)
Local General Expenditures, Per Capita, FY 1990

Region and State	Total	Intergovernmental	Direct							All Other	Exhibit: 4/1/90 Population (thousands)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police		
Southeast (cont.)											
Mississippi	\$1,512	†	\$1,512	\$618	\$94	\$7	\$284	\$91	\$51	\$366	2,573
North Carolina	1,719	23	1,696	732	81	57	234	42	76	475	6,629
South Carolina	1,463	6	1,457	743	-	3	206	30	60	415	3,487
Tennessee	1,447	5	1,443	546	-	16	196	81	74	529	4,877
Virginia	1,800	4	1,797	838	-	73	80	73	93	639	6,187
West Virginia	1,158	†	1,157	671	-	1	94	18	34	338	1,793
Southwest											
Arizona	1,823	11	1,812	785	61	14	138	100	92	621	25,313
New Mexico	2,216	50	2,166	771	82	57	91	159	126	882	3,665
Oklahoma	1,687	13	1,673	749	46	16	71	94	97	600	1,515
Texas	1,416	†	1,415	666	-	4	142	94	67	441	3,146
	1,826	4	1,822	814	70	7	153	89	89	599	16,987
Rocky Mountain											
Colorado	1,833	5	1,829	798	25	64	121	124	91	605	7,277
Idaho	2,098	5	2,093	814	16	125	125	166	112	735	3,294
Montana	1,402	8	1,394	643	34	22	163	100	70	364	1,007
Utah	1,615	12	1,604	874	18	31	66	92	62	460	799
Wyoming	1,434	†	1,433	719	-	3	52	68	74	518	1,723
	2,771	2	2,769	1,193	181	8	356	139	113	778	454
Far West¹											
California	2,406	6	2,400	818	91	207	209	87	132	857	38,671
Nevada	2,551	7	2,544	808	108	266	235	82	143	903	29,760
Oregon	2,251	1	2,250	768	-	33	186	154	144	964	1,202
Washington	1,962	2	1,960	899	106	9	102	111	91	643	2,842
	1,821	5	1,816	844	-	2	124	90	83	673	4,867
Alaska	3,510	3	3,507	1,323	-	12	151	192	135	1,694	550
Hawaii	876	-	876	0	-	8	11	56	121	680	1,108

- represents zero

† less than \$1 per capita

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 111 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances in 1989-1990*.

Table 114
Local Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								All Other	Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police			
United States	11.5%	0.1%	11.4%	4.6%	0.3%	0.5%	0.9%	0.6%	0.6%	3.9%	\$4,378,166	
New England	8.4	0.1	8.2	4.0	<	0.1	0.3	0.4	0.5	3.0	281,702	
Connecticut	8.0	<	8.0	4.0	-	0.2	0.1	0.4	0.4	2.8	80,188	
Maine	9.6	<	9.6	5.3	-	0.1	0.2	0.7	0.3	3.0	20,075	
Massachusetts	8.4	0.2	8.2	3.6	<	<	0.5	0.3	0.5	3.2	131,457	
New Hampshire	8.3	0.1	8.1	4.1	-	0.4	0.1	0.6	0.4	2.6	22,459	
Rhode Island	8.3	<	8.3	4.5	-	0.1	<	0.3	0.6	2.8	18,101	
Vermont	8.8	<	8.8	5.8	-	<	<	0.8	0.3	1.9	9,422	
Mideast	13.0	0.4	12.6	4.7	0.3	1.0	0.7	0.5	0.6	4.6	892,059	
Delaware	7.5	0.1	7.4	4.3	-	<	<	0.4	0.4	2.3	12,693	
District of Columbia	29.2	-	29.2	4.2	0.7	4.9	3.2	0.9	2.0	13.3	13,783	
Maryland	9.3	0.1	9.2	3.9	0.3	<	0.2	0.5	0.5	3.7	98,591	
New Jersey	9.7	0.1	9.6	4.1	0.2	0.5	0.2	0.4	0.5	3.6	182,551	
New York	16.8	0.9	15.9	5.3	0.3	1.8	1.3	0.7	0.8	5.7	375,504	
Pennsylvania	10.3	0.1	10.2	4.8	0.2	0.4	0.4	0.4	0.4	3.7	208,938	
Great Lakes	10.4	<	10.4	4.5	0.3	0.4	0.7	0.6	0.6	3.3	734,479	
Illinois	9.2	<	9.2	3.7	0.4	0.1	0.4	0.6	0.6	3.4	220,607	
Indiana	9.8	0.1	9.7	4.6	-	0.3	1.0	0.5	0.4	2.9	89,062	
Michigan	11.1	0.1	11.0	4.9	0.4	0.2	0.9	0.7	0.6	3.2	163,322	
Ohio	10.5	<	10.5	4.6	0.1	0.7	0.8	0.6	0.6	3.2	180,266	
Wisconsin	12.9	<	12.8	5.3	0.5	0.8	0.8	1.1	0.7	3.7	81,221	
Plains	11.0	0.1	11.0	4.7	0.3	0.5	0.8	0.9	0.5	3.2	294,622	
Iowa	10.8	0.1	10.7	4.6	0.6	0.3	1.0	1.1	0.4	2.8	45,179	
Kansas	10.7	<	10.7	4.6	0.6	0.1	0.7	0.9	0.5	3.4	41,943	
Minnesota	14.3	0.1	14.2	5.2	0.2	1.4	1.0	1.2	0.5	4.7	77,443	
Missouri	8.6	<	8.6	4.3	0.3	0.1	0.6	0.5	0.5	2.4	85,036	
Nebraska	10.8	<	10.7	5.0	0.5	0.1	1.0	0.9	0.4	2.8	25,799	
North Dakota	10.6	0.1	10.4	5.5	-	0.3	0.1	1.0	0.4	3.1	9,124	
South Dakota	9.0	<	9.0	5.0	-	0.1	0.2	1.0	0.4	2.3	10,097	
Southeast	10.9	0.1	10.8	4.6	0.2	0.1	1.2	0.5	0.6	3.7	917,894	
Alabama	9.7	<	9.7	4.1	-	0.1	1.6	0.5	0.5	2.9	56,657	
Arkansas	8.3	<	8.3	4.5	-	<	0.8	0.5	0.4	2.2	31,196	
Florida	12.2	<	12.2	4.4	0.4	0.1	1.0	0.5	0.8	5.0	225,599	
Georgia	11.5	<	11.5	4.9	<	<	2.3	0.5	0.5	3.2	104,007	
Kentucky	8.6	<	8.6	3.9	-	<	0.7	0.4	0.4	3.3	51,561	
Louisiana	12.6	0.8	11.9	5.1	<	0.1	1.3	0.6	0.7	4.2	56,727	

Table 114 (cont.)
Local Expenditures as a Percentage of Personal Income, FY 1990

Region and State	Total	Intergovernmental	Direct								Exhibit: Personal Income CY 1989 (millions)
			Total	Elementary and Secondary Education	Higher Education	Public Welfare	Health and Hospitals	Highways	Police	All Other	
Southeast (cont.)											
Mississippi	12.5%	<	12.5%	5.1%	0.8%	0.1%	2.3%	0.8%	0.4%	3.0%	\$31,091
North Carolina	11.3	0.2	11.1	4.8	0.5	0.4	1.5	0.3	0.5	3.1	101,254
South Carolina	10.6	<	10.5	5.4	-	<	1.5	0.2	0.4	3.0	48,286
Tennessee	9.7	<	9.7	3.7	-	0.1	1.3	0.5	0.5	3.5	72,859
Virginia	9.6	<	9.6	4.5	-	0.4	0.4	0.4	0.5	3.4	115,621
West Virginia	9.0	<	9.0	5.2	-	<	0.7	0.1	0.3	2.6	23,035
Southwest											
Arizona	14.6	0.3	14.3	5.1	0.5	0.4	0.6	1.0	0.8	5.8	55,657
New Mexico	12.6	0.1	12.5	5.6	0.3	0.1	0.5	0.7	0.7	4.5	20,231
Oklahoma	9.8	<	9.7	4.6	-	<	1.0	0.6	0.5	3.0	45,684
Texas	11.8	<	11.7	5.2	0.4	<	1.0	0.6	0.6	3.9	263,566
Rocky Mountain											
Colorado	11.8	<	11.7	5.1	0.2	0.4	0.8	0.8	0.6	3.9	113,277
Idaho	9.9	0.1	9.9	4.6	0.1	0.7	0.7	0.9	0.6	4.1	58,358
Montana	11.1	0.1	11.0	4.6	0.2	0.2	1.2	0.7	0.5	2.6	14,196
Utah	11.1	<	11.0	6.0	0.1	0.2	0.5	0.6	0.4	3.2	11,611
Wyoming	11.1	<	11.1	5.6	-	<	0.4	0.5	0.6	4.0	22,272
Wyoming	18.4	<	18.4	7.9	1.2	0.1	2.4	0.9	0.8	5.2	6,840
Far West¹											
California	12.8	<	12.8	4.3	0.5	1.1	1.1	0.5	0.7	4.6	727,307
California	13.2	<	13.1	4.2	0.6	1.4	1.2	0.4	0.7	4.7	576,597
Nevada	12.9	<	12.9	4.4	-	0.2	1.1	0.9	0.8	5.5	20,905
Oregon	12.3	<	12.3	5.6	0.7	0.1	0.6	0.7	0.6	4.0	45,370
Washington	10.5	<	10.5	4.9	-	<	0.7	0.5	0.5	3.9	84,436
Alaska	17.1	<	17.1	6.5	-	0.1	0.7	0.9	0.7	8.3	11,263
Hawaii	4.8	-	4.8	0.0	-	<	0.1	0.3	0.7	3.7	20,424

- represents zero

< rounds to zero

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on Table 111 from data supplied by U.S. Department of Commerce, Bureau of the Census. Published source: *Government Finances in 1988-1989*.

Table 115
State and Local Direct General Expenditures, Per Capita, Selected Years 1957-1990

Region and State	1990			Per Capita Indexed to U.S. Average (U.S. = 100)										
	Total Direct General Expenditure (millions)	Per Capita	Percent of US Average	1989	1988	1987	1986	1985	1984	1983	1982	1976	1966	1957
	U.S. Average	\$834,785.6	\$3,356	100%	\$3,059	\$2,857	\$2,685	\$2,507	\$2,313	\$2,131	\$1,982	\$1,868	\$1,191	\$423
New England	49,709.2	3,764	112	115	110	100	103	101	101	102	100			
Connecticut	13,421.3	4,083	122	125	114	109	103	102	101	100	97	92	101	136
Maine	4,016.9	3,271	97	99	94	92	92	91	91	89	88	85	82	86
Massachusetts	23,263.8	3,867	115	119	115	111	108	105	105	106	105	106	102	123
New Hampshire	3,286.3	2,963	88	89	88	83	81	78	81	87	84	87	89	101
Rhode Island	3,685.3	3,674	109	108	107	104	107	110	111	110	110	101	102	89
Vermont	2,035.6	3,616	108	105	103	102	102	104	104	105	104	105	110	104
Mideast	179,194.1	4,105	122	123	121	119	118	118	117	116	116			
Delaware	2,575.1	3,867	115	116	115	111	112	116	116	110	115	115	137	102
District of Columbia	4,019.8	6,622	197	198	200	192	187	188	183	180	184	175	122	95
Maryland	16,632.8	3,479	104	103	103	103	103	102	108	112	108	113	98	103
New Jersey	29,937.9	3,873	115	118	115	113	112	107	107	105	104	101	89	100
New York	90,332.4	5,021	150	151	147	145	144	145	143	141	141	146	125	126
Pennsylvania	35,696.1	3,004	90	89	88	88	87	88	86	89	90	93	85	83
Great Lakes	129,817.7	3,090	92	93	95	96	97	96	98	98	98			
Illinois	34,540.1	3,022	90	89	91	94	94	94	95	96	96	99	90	95
Indiana	15,309.9	2,762	82	82	80	81	80	80	81	80	78	76	91	87
Michigan	31,202.6	3,357	100	105	109	108	111	108	112	113	112	110	106	111
Ohio	32,045.5	2,954	88	88	90	91	91	92	92	91	90	87	87	94
Wisconsin	16,719.5	3,418	102	102	103	106	108	110	111	109	114	104	110	101
Plains	54,881.6	3,108	93	94	94	96	97	98	98	98	98			
Iowa	8,842.3	3,184	95	96	93	94	97	100	101	102	101	96	102	99
Kansas	7,492.9	3,024	90	89	90	93	95	96	98	99	97	91	95	114
Minnesota	17,121.8	3,914	117	121	121	122	122	123	123	121	125	114	113	110
Missouri	12,489.4	2,441	73	75	75	77	76	77	76	75	75	76	85	81
Nebraska	4,817.6	3,053	91	91	91	92	95	97	96	96	95	89	92	85
North Dakota	2,169.7	3,396	101	105	102	108	108	117	116	113	114	99	113	109
South Dakota	1,947.8	2,799	83	82	82	95	90	96	94	90	93	95	104	103
Southeast	171,404.3	2,892	86	85	84	83	83	83	82	83	83			
Alabama	10,868.4	2,690	80	79	78	77	85	85	82	84	81	78	81	75
Arkansas	5,351.8	2,276	68	67	68	71	73	73	69	69	72	72	76	62
Florida	40,883.8	3,160	94	93	89	88	85	85	85	83	83	84	90	99
Georgia	19,648.3	3,033	90	91	91	89	88	85	86	90	90	82	79	79
Kentucky	9,605.5	2,607	78	80	80	78	77	78	81	78	78	79	81	65
Louisiana	12,926.4	3,063	91	88	88	92	97	100	105	107	106	93	98	116

Table 115 (cont.)
State and Local Direct General Expenditures, Per Capita, Selected Years 1957-1990

Region and State	1990			Per Capita Indexed to U.S. Average (U.S. = 100)										
	Total Direct General Expenditure (millions)	Per Capita	Percent of US Average	1989	1988	1987	1986	1985	1984	1983	1982	1976	1966	1957
Southeast (cont.)														
Mississippi	\$6,592.8	\$2,562	76%	79	79	75	78	77	79	78	83	81	77	64
North Carolina	18,715.2	2,823	84	82	79	77	76	77	75	76	77	78	71	68
South Carolina	9,970.3	2,859	85	80	80	79	79	77	74	73	77	81	63	65
Tennessee	12,703.6	2,605	78	78	78	77	77	75	75	75	72	79	79	68
Virginia	19,493.9	3,151	94	95	92	89	88	86	85	86	87	86	82	76
West Virginia	4,644.4	2,590	77	76	80	85	86	86	85	87	88	88	85	65
Southwest	73,661.8	2,910	87	88	89	89	91	90	91	90	88			
Arizona	13,040.0	3,558	106	105	104	104	101	100	98	95	96	97	110	115
New Mexico	4,963.1	3,276	98	99	99	100	108	110	116	116	112	94	121	118
Oklahoma	8,428.5	2,679	80	81	81	83	89	88	91	88	88	80	100	105
Texas	47,230.1	2,780	83	84	86	87	88	87	87	87	84	81	81	86
Rocky Mountain	22,990.5	3,159	94	95	98	103	105	107	105	104	101			
Colorado	10,706.9	3,250	97	97	101	106	102	105	103	102	101	106	122	119
Idaho	2,651.1	2,633	78	78	78	78	79	81	80	81	81	92	100	98
Montana	2,513.1	3,145	94	95	98	107	111	113	112	108	103	106	116	119
Utah	4,961.2	2,879	86	89	89	95	99	101	96	94	92	94	117	98
Wyoming	2,158.2	4,754	142	143	150	165	178	180	183	180	169	136	165	138
Far West¹	143,336.6	3,707	110	108	111	112	111	111	110	112	114			
California	112,945.3	3,795	113	110	113	114	112	112	111	112	115	120	138	136
Nevada	4,124.0	3,431	102	101	103	105	106	109	112	118	109	119	156	155
Oregon	9,654.7	3,397	101	103	104	105	107	107	112	113	119	114	119	114
Washington	16,612.5	3,413	102	99	100	103	102	109	107	107	108	102	116	124
Alaska	5,376.0	9,775	291	322	334	371	376	411	410	437	426	259	218	n.a.
Hawaii	4,413.7	3,984	119	109	104	105	108	107	114	122	121	148	133	n.a.

n.a.—not available

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

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

Table 116
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1957-1990

Region and State	1990	1989	1988	1987	1986	1985	1984	1982	1980	1976	1966	1957
United States	19.1%	18.7%	18.7%	18.5%	18.3%	18.3%	18.4%	17.8%	19.0%	20.3%	15.6%	11.6%
New England	17.6	17.4	16.9	16.7	16.3	16.4	16.7	16.9				
Connecticut	16.7	16.5	15.5	15.0	14.4	14.4	14.6	14.2	15.6	15.8	12.8	11.3
Maine	20.0	20.1	19.6	19.6	19.5	19.6	19.9	19.5	20.5	21.4	15.2	12.1
Massachusetts	17.7	17.5	17.1	17.0	16.6	16.5	16.9	17.4	20.1	20.6	14.2	12.4
New Hampshire	14.6	14.4	13.9	14.5	13.9	14.1	14.7	15.8	16.7	19.7	15.0	12.8
Rhode Island	20.4	19.5	19.6	19.3	19.3	19.9	20.3	20.4	21.0	20.6	15.4	10.6
Vermont	21.6	21.2	20.9	20.9	21.4	22.4	22.5	21.8	22.6	25.4	20.2	14.3
Mideast	20.1	19.8	19.7	19.5	19.2	19.6	19.6	19.2				
Delaware	20.3	20.6	20.6	20.3	20.1	19.9	19.8	19.7	19.8	20.5	17.4	8.6
District of Columbia	29.2	27.4	29.4	26.5	25.9	25.5	24.7	25.0	27.4	26.4	14.1	8.9
Maryland	16.9	16.3	16.5	16.6	16.5	16.4	17.9	17.6	19.8	21.0	14.1	11.2
New Jersey	16.4	16.3	16.4	16.4	16.4	16.2	16.3	16.0	17.4	17.9	11.8	9.4
New York	24.1	23.8	23.5	22.9	22.5	23.4	23.5	23.0	24.1	26.4	16.3	11.7
Pennsylvania	17.1	16.9	16.7	16.6	16.3	16.4	16.0	16.1	17.4	18.8	13.1	9.2
Great Lakes	17.7	17.6	17.9	17.8	17.8	17.5	18.2	17.1				
Illinois	15.7	15.5	16.0	16.2	16.0	15.8	16.4	15.4	16.5	17.5	11.7	9.2
Indiana	17.2	17.1	16.5	16.5	16.1	15.8	16.5	14.9	14.8	16.0	13.6	10.1
Michigan	19.1	19.6	20.2	19.7	20.5	19.9	20.8	19.5	20.1	21.1	15.0	12.0
Ohio	17.8	17.5	17.8	17.5	17.3	17.2	17.6	16.3	16.5	17.6	13.0	9.8
Wisconsin	20.6	20.4	20.3	20.5	20.7	20.5	20.9	20.9	21.1	21.8	17.2	12.3
Plains	18.6	19.0	18.4	18.5	18.3	18.2	18.6	17.7				
Iowa	19.6	20.3	19.0	18.7	19.1	18.8	20.1	17.5	19.3	18.9	16.1	12.8
Kansas	17.9	17.6	17.1	17.1	17.4	16.8	17.1	16.2	17.1	18.4	15.3	14.8
Minnesota	22.1	22.7	22.3	22.1	21.8	21.6	22.0	22.0	21.5	23.7	17.9	14.0
Missouri	14.7	14.9	14.7	15.1	14.6	14.7	14.9	14.4	15.7	16.5	13.5	9.7
Nebraska	18.7	19.1	18.5	18.0	17.9	18.1	18.4	17.3	17.7	17.5	14.8	11.0
North Dakota	23.8	25.6	22.6	23.0	22.3	21.8	21.3	19.9	22.2	20.8	20.8	17.7
South Dakota	19.3	19.8	19.1	21.6	20.2	20.1	20.4	18.8	21.3	23.1	19.6	15.4
Southeast	18.7	18.3	18.0	17.8	17.6	17.4	17.4	17.3				
Alabama	19.2	18.8	18.6	18.4	20.1	19.9	19.0	18.4	19.7	20.2	18.0	13.4
Arkansas	17.2	16.9	17.1	17.3	17.7	17.4	16.6	16.5	18.1	18.6	17.6	12.8
Florida	18.1	17.6	16.8	16.5	15.9	15.9	16.0	15.3	16.8	18.0	16.1	12.8
Georgia	18.9	18.5	18.4	18.2	17.9	17.5	17.9	18.8	19.1	19.3	15.7	13.0
Kentucky	18.6	19.1	19.0	18.6	17.8	17.5	18.3	17.0	20.7	19.4	16.8	11.2
Louisiana	22.8	22.0	21.8	21.9	21.6	21.5	21.9	20.5	21.5	23.0	20.4	17.4

Table 116 (cont.)
State and Local Direct General Expenditures as a Percentage of State Personal Income, Selected Years 1957-1990

Region and State	1989	1988	1987	1986	1985	1984	1982	1980	1976	1966	1957	
Southeast (cont.)												
Mississippi	21.2%	21.8%	21.8%	20.9%	21.4%	20.4%	20.9%	21.2%	22.7%	23.8%	20.4%	15.5%
North Carolina	18.5	17.8	17.2	16.9	16.7	16.7	16.6	16.9	18.5	18.8	14.9	12.1
South Carolina	20.6	19.3	19.2	19.0	18.8	17.9	17.3	17.9	19.1	21.1	14.7	12.9
Tennessee	17.4	17.3	17.4	17.5	17.2	16.9	16.8	16.0	18.4	19.2	16.8	11.4
Virginia	16.9	16.7	16.2	15.9	15.4	15.2	15.1	15.7	17.3	17.9	14.6	10.8
West Virginia	20.2	19.8	20.5	21.3	21.0	20.2	19.7	19.8	21.4	21.5	17.4	9.9
Southwest												
Arizona	19.1	18.9	18.7	18.3	17.8	17.4	17.4	16.0				
New Mexico	23.4	21.8	21.4	21.2	20.7	20.3	20.1	18.7	20.4	21.9	20.2	14.6
Oklahoma	24.5	24.7	24.1	23.9	25.2	25.2	26.0	24.5	23.0	23.8	23.5	16.2
Texas	18.4	18.6	18.2	17.9	18.2	17.5	17.6	15.9	17.3	18.5	18.5	15.0
	17.9	17.8	17.8	17.4	16.7	16.3	16.2	14.9	16.5	17.4	14.9	11.4
Rocky Mountain												
Colorado	20.3	20.4	20.6	21.2	20.7	20.9	20.5	18.9				
Idaho	18.3	18.2	18.5	18.8	17.5	17.8	17.5	16.9	18.0	21.5	19.2	13.9
Montana	18.7	19.0	18.9	18.5	17.8	18.6	18.1	17.2	18.8	21.6	17.7	14.1
Utah	21.6	22.6	22.8	24.1	25.2	24.9	24.1	20.9	23.1	23.4	20.2	14.9
Wyoming	22.3	22.4	22.1	23.4	24.0	23.8	23.2	20.7	24.0	23.1	21.4	13.4
	31.6	31.6	32.6	33.4	33.7	33.9	32.6	26.5	24.6	27.6	27.2	16.1
Far West¹												
California	19.7	18.6	18.9	18.8	18.3	18.8	18.5	18.4				
Nevada	19.6	18.3	18.7	18.5	18.0	18.4	18.1	18.2	19.0	22.1	18.4	12.7
Oregon	19.7	18.5	18.8	19.0	18.9	19.4	19.7	18.0	20.2	22.1	20.9	14.9
Washington	21.3	21.6	21.6	21.3	21.3	21.4	22.3	22.0	22.1	23.9	18.3	13.8
	19.7	18.9	18.8	18.8	18.7	19.9	18.9	18.1	19.6	19.8	16.9	13.7
Alaska	47.7	51.8	51.7	55.1	53.2	56.7	53.0	56.3	54.9	35.4	29.5	9.1
Hawaii	21.6	20.1	19.4	19.3	19.7	19.2	20.4	20.8	22.5	27.6	20.0	15.6

¹ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

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

Public Employment and Public Employee Retirement Systems

The tables in this section were derived from *Public Employment in 1990 and Finances of Employee-Retirement Systems of State and Local Governments: 1988-89* (Bureau of the Census). The data on federal civilian employment and payrolls are from the U.S. Office of Personnel Management; on state employment and payrolls from a mail survey of all state departments, agencies, and institutions; and on local government from a sample of 22,000 local governments. The data on state and local employee retirement systems are from mail surveys of approximately 1,000 retirement systems.

The data are presented as total employment and as full-time equivalent employment. The latter is a statistic computed by the Census Bureau to represent the maximum number of full-time employees that could have been employed if the number of hours worked by part-time employees were worked by full-time employees. Employment data are reported by national totals and by state for all employees (full-time and part-time) and for full-time equivalent employees (state and local employees only for state-by-state comparisons). Totals for federal employment in Tables 117 and 118 differ from the total in Table 119, which excludes: (1) employees working in foreign countries; (2) members of Congress and their staffs; (3) federal judges; (4) employees of the Congressional Budget Office; and (5) employees of the Central Intelligence Agency, National Security Agency, and military security and intelligence agencies.

Special care should be taken when making comparisons of employment or payrolls, either across states or over time. The Census Bureau includes only persons hired directly by government agencies as public employees. Contractors and their staffs, unpaid elected officials or other unpaid personnel, and pensioners are excluded from the totals. Therefore, employment and payroll data can vary over time or across states because of differences in the mix of government employees, contract employment, and/or volunteer employment. For example, if government jurisdictions in one state rely relatively

heavily on contractors or volunteers to perform certain services and another state relies more heavily on public employees to perform the same services, the latter state will show a higher ratio of full-time equivalent employees per 10,000 population. Therefore, differences in the ratio of full-time equivalent employees per 10,000 population among states do not necessarily reflect differences in the level or quality of services.

The data on state and local employee retirement shows data on state systems, local systems, and all systems. The differentiation made between the state and local retirement systems relates to administration, not to the type of employee covered by that system. Many state-operated retirement systems include local government employees.

Tables 123 and 124 feature revenues and expenditures. There are three sources of revenues for retirement systems: contributions from employees, contributions from governments, and earnings on investments. Employee contributions to state systems include local employees, if applicable. The investment earnings include the net profit on investment transactions. Therefore, the gain or loss on sale of investments is included in this total. If the losses are large enough to create negative earnings, the total is treated as zero. There are three types of expenditures for the retirement systems: benefits paid, withdrawals, and other payments. Benefit payments show the periodic outlays to eligible recipients. Withdrawals are usually one-time payments for return of contributions made by employees who are no longer employed with the state or local government, accrued interest, and in some cases, a portion of employer contributions. "Other payments" refers to administrative costs.

Table 125 shows the cash and investment holdings of state and local retirement systems from 1977 to 1989. The amounts generally reflect the face or purchase value of the investments. This table shows how government and employee contributions are invested.

Table 117
Public Employment in the United States, Selected Years 1952-1990
(thousands)

Year	Total Federal, State and Local (full and part-time)	Federal (civilian)	State and Local	State	Local ¹
1952	7,105	2,583	4,522	1,060	3,461
1957	8,047	2,439	5,608	1,300	4,307
1962	9,388	2,539	6,849	1,680	5,169
1967	11,867	2,993	8,874	2,335	6,539
1972	13,759	2,795	10,964	2,957	8,007
1977	15,459	2,848	12,611	3,491	9,120
1978	15,628	2,885	12,743	3,539	9,204
1979	15,971	2,869	13,102	3,699	9,403
1980	16,213	2,898	13,315	3,753	9,562
1981	15,968	2,865	13,103	3,726	9,377
1982	15,919	2,848	13,071	3,747	9,324
1983	15,888	2,875	13,013	3,764	9,249
1984	16,436	2,942	13,493	3,898	9,595
1985	16,690	3,021	13,669	3,984	9,685
1986	16,933	3,019	13,914	4,068	9,846
1987	17,281	3,091 ²	14,191	4,115	10,076
1988	17,588	3,112 ²	14,476	4,236	10,240
1989	17,879	3,114	14,765	4,365	10,400
1990	18,369	3,105	15,263	4,503	10,760

Year	Total Full-Time Equivalent Public Employment				Full-Time Equivalent Public Employment Per 10,000 Population		
	Total	State	Local	Federal	Total	State	Local
1952	4,012	958	3,054	n.a.	257	61	195
1957	4,793	1,154	3,638	2,340	280	67	213
1962	5,958	1,478	4,480	2,470	321	80	241
1967	7,455	1,946	5,509	2,908	385	98	287
1972	9,237	2,487	6,750	2,771	442	119	323
1977	10,591	2,903	7,688	2,720	485	134	351
1978	10,724	2,966	7,758	2,747	492	136	356
1979	10,944	3,072	7,871	2,708	497	140	358
1980	11,047	3,106	7,941	³	488	137	351
1981	10,917	3,087	7,830	³	476	135	341
1982	10,862	3,080	7,782	³	468	133	335
1983	10,885	3,116	7,769	³	465	133	332
1984	11,143	3,177	7,966	³	472	135	337
1985	11,352	3,255	8,097	³	443	125	317
1986	11,853	3,437	8,415	³	492	143	349
1987	12,086	3,491	8,595	³	497	143	353
1988	12,404	3,606	8,798	2,937	505	147	358
1989	12,723	3,709	9,014	³	513	149	363
1990	13,080	3,840	9,239	³	526	154	372

n.a. — not available

¹ Local government data are Census estimates, except for 1957, 1962, 1967, 1972, 1977, and 1982.

² Includes all federal civilian employees, including those working outside the United States.

³ Federal full-time equivalent employment was not calculated by the federal government for 1980-1987 and 1989-1990.

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

Table 118
Public Employment in the United States, Percentage Change and Distribution, Selected Years 1929-1990

Year	Number (thousands)					Annual Percentage Change ¹					Percentage Distribution				
	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local	Total Public Sector	Federal (civilian)	State and Local	State	Local
1929	3,100	600	2,500	600	1,900						100.0%	19.4%	80.6%	19.4%	61.3%
1939	4,200	1,100	3,100	700	2,400	3.1%	6.2%	2.2%	1.6%	2.4%	100.0	26.2	73.8	16.7	57.1
1944	6,537	3,365	3,172	700	2,472	9.3	25.1	0.5	<	0.6	100.0	51.5	48.5	10.7	37.8
1949	6,203	2,047	4,156	1,037	3,119	-1.0	-9.5	5.6	8.2	4.8	100.0	33.0	67.0	16.7	50.3
1952	7,105	2,583	4,521	1,060	3,461	4.6	8.1	2.8	0.7	3.5	100.0	36.4	63.6	14.9	48.7
1954	7,232	2,373	4,859	1,149	3,710	0.9	-4.2	3.7	4.1	3.5	100.0	32.8	67.2	15.9	51.3
1957	8,047	2,439	5,607	1,300	4,307	3.6	0.9	4.9	4.2	5.1	100.0	30.3	69.7	16.2	53.5
1959 ²	8,487	2,399	6,088	1,454	4,634	2.7	-0.8	4.2	5.8	3.7	100.0	28.3	71.7	17.1	54.6
1964	10,064	2,528	7,536	1,873	5,663	3.5	1.1	4.4	5.2	4.1	100.0	25.1	74.9	18.6	56.3
1969	12,685	2,969	9,716	2,614	7,102	4.7	3.3	5.2	6.9	4.6	100.0	23.4	76.6	20.6	56.0
1970	13,028	2,881	10,147	2,755	7,392	2.6	-3.1	4.2	5.1	3.9	100.0	22.1	77.9	21.1	56.7
1971	13,316	2,872	10,444	2,832	7,612	2.2	-0.3	2.8	2.7	2.9	100.0	21.6	78.4	21.3	57.2
1972	13,759	2,795	10,964	2,957	8,007	3.2	-2.8	4.7	4.2	4.9	100.0	20.3	79.7	21.5	58.2
1973	14,139	2,786	11,352	3,013	8,339	2.7	-0.3	3.4	1.9	4.0	100.0	19.7	80.3	21.3	59.0
1974	14,628	2,874	11,754	3,155	8,599	3.3	3.1	3.4	4.5	3.0	100.0	19.6	80.4	21.6	58.8
1975	14,973	2,890	12,084	3,271	8,813	2.3	0.6	2.7	3.5	2.4	100.0	19.3	80.7	21.8	58.9
1976	15,012	2,843	12,169	3,343	8,826	0.3	-1.7	0.7	2.2	0.1	100.0	18.9	81.1	22.3	58.8
1977	15,459	2,848	12,611	3,491	9,120	2.9	0.2	3.5	4.2	3.2	100.0	18.4	81.6	22.6	59.0
1978	15,628	2,885	12,743	3,539	9,204	1.1	1.3	1.0	1.4	0.9	100.0	18.5	81.5	22.6	58.9
1979	15,971	2,869	13,102	3,699	9,403	2.1	-0.6	2.7	4.3	2.1	100.0	18.0	82.0	23.2	58.9
1980	16,213	2,898	13,315	3,753	9,562	1.5	1.0	1.6	1.4	1.7	100.0	17.9	82.1	23.1	59.0
1981	15,968	2,865	13,103	3,726	9,377	-1.5	-1.2	-1.6	-0.7	-2.0	100.0	17.9	82.1	23.3	58.7
1982	15,861	2,848	13,013	3,764	9,249	-0.7	-0.6	-0.7	1.0	-1.4	100.0	18.0	82.0	23.7	58.3
1983	16,034	2,874	13,160	3,816	9,344	1.1	0.9	1.1	1.4	1.0	100.0	17.9	82.1	23.8	58.3
1984	16,436	2,942	13,493	3,898	9,595	2.4	2.3	2.5	2.1	2.6	100.0	17.9	82.1	23.7	58.4
1985	16,690	3,021	13,669	3,984	9,685	1.5	2.6	1.3	2.2	0.9	100.0	18.1	81.9	23.9	58.0
1986	16,933	3,019	13,914	4,068	9,846	1.4	-0.1	1.8	2.1	1.6	100.0	17.8	82.2	24.0	58.1
1987	17,281	3,091	14,191	4,115	10,076	2.0	2.3	2.0	1.1	2.3	100.0	17.9	82.1	23.8	58.3
1988	17,588	3,112	14,476	4,236	10,240	1.7	0.7	2.0	2.9	1.6	100.0	17.7	82.3	24.1	58.2
1989	17,879	3,114	14,765	4,365	10,400	1.7	0.1	2.0	3.0	1.6	100.0	17.4	82.6	24.4	58.2
1990	18,369	3,105	15,263	4,503	10,760	2.7	-0.3	3.4	3.2	3.5	100.0	16.9	83.1	24.5	58.6

< rounds to zero

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

²First year for which figures include Alaska and Hawaii.

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

Table 119
Public Employees, 1990

Region and State	All Employees (full and part-time)					Full-Time Equivalent Employment, State and Local Governments					
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population		
			Total	State	Local	Total	State	Local	Total	State	Local
United States	18,169,698	2,906,416	15,263,282	4,502,801	10,760,481	13,079,663	3,840,497	9,239,166	526	154	371
New England	865,731	124,030	741,701	261,527	480,174	637,261	223,412	413,849			
Connecticut	201,266	23,615	177,651	66,939	110,712	156,750	58,435	98,315	477	178	299
Maine	97,573	16,823	80,750	26,659	54,091	64,349	22,012	42,337	524	179	345
Massachusetts	390,428	60,319	330,109	107,901	222,208	288,786	93,145	195,641	480	155	325
New Hampshire	70,892	8,054	62,838	21,011	41,827	49,477	16,119	33,358	446	145	301
Rhode Island	63,710	10,147	53,563	24,274	29,289	47,187	20,557	26,630	470	205	266
Vermont	41,862	5,072	36,790	14,743	22,047	30,712	13,144	17,568	546	233	312
Mideast	3,434,342	707,234	2,727,108	707,313	2,019,795	2,397,982	634,023	1,763,959			
Delaware	48,187	5,300	42,887	24,878	18,009	37,568	20,904	16,664	564	314	250
District of Columbia ²	270,822	212,031	58,791	-	58,791	57,012	-	57,012	939	-	939
Maryland	415,529	133,187	282,342	101,522	180,820	248,041	88,742	159,299	519	186	333
New Jersey	540,971	75,142	465,829	125,430	340,399	416,221	112,360	303,861	538	145	393
New York	1,465,092	152,169	1,312,923	305,475	1,007,448	1,151,174	284,678	866,496	640	158	482
Pennsylvania	693,741	129,405	564,336	150,008	414,328	487,966	127,339	360,627	411	107	304
Great Lakes	2,862,437	319,834	2,542,603	716,804	1,825,799	2,080,734	583,503	1,497,231			
Illinois	783,660	103,999	679,661	170,438	509,223	561,455	145,065	416,390	491	127	364
Indiana	377,656	41,377	336,279	106,536	229,743	285,439	89,025	196,414	515	161	354
Michigan	627,858	56,172	571,686	177,721	393,965	459,545	143,611	315,934	494	155	340
Ohio	723,060	90,861	632,199	171,742	460,457	524,436	139,261	385,175	483	128	355
Wisconsin	350,203	27,425	322,778	90,367	232,411	249,859	66,541	183,318	511	136	375
Plains	1,374,830	172,656	1,202,174	364,806	837,368	967,201	308,961	658,240			
Iowa	218,490	17,973	200,517	62,445	138,072	164,697	57,361	107,336	593	207	387
Kansas	213,799	24,719	189,080	57,824	131,256	153,940	49,584	104,356	621	200	421
Minnesota	327,344	32,014	295,330	84,898	210,432	233,419	69,970	163,449	534	160	374
Missouri	355,027	65,541	289,486	86,507	202,979	245,246	74,326	170,920	479	145	334
Nebraska	135,712	15,298	120,414	35,751	84,663	97,248	29,420	67,828	616	186	430
North Dakota	60,965	7,815	53,150	20,081	33,069	35,035	14,944	20,091	548	234	314
South Dakota	63,493	9,296	54,197	17,300	36,897	37,616	13,356	24,260	540	192	349
Southeast	4,281,761	681,297	3,600,464	1,164,604	2,435,860	3,197,209	1,015,639	2,181,570			
Alabama	310,732	56,622	254,110	92,124	161,986	227,411	79,113	148,298	563	196	367
Arkansas	159,344	19,218	140,126	49,245	90,881	120,292	42,697	77,595	512	182	330
Florida	846,649	111,851	734,798	180,597	554,201	656,338	159,572	496,766	507	123	384
Georgia	507,287	88,366	418,921	123,249	295,672	382,499	112,036	270,463	590	173	418
Kentucky	244,826	35,454	209,372	84,177	125,195	189,321	75,082	114,239	514	204	310
Louisiana	302,548	33,921	268,627	99,572	169,055	240,042	84,550	155,492	569	200	368

Table 119 (cont.)
Public Employees, 1990

Region and State	All Employees (full and part-time)					Full-Time Equivalent Employment, State and Local Governments					
	All Governments	Federal (civilian) ¹	State and Local Governments			Number			Number Per 10,000 Population		
			Total	State	Local	Total	State	Local	Total	State	Local
Southeast (cont.)											
Mississippi	196,635	24,354	172,281	52,854	119,427	151,841	47,097	104,744	590	183	407
North Carolina	457,826	46,463	411,363	122,535	288,828	350,904	106,905	243,999	529	161	368
South Carolina	248,641	32,208	216,433	87,724	128,709	195,295	79,108	116,187	560	227	333
Tennessee	339,120	56,416	282,704	91,811	190,893	254,003	79,314	174,689	521	163	358
Virginia	548,500	161,047	387,453	141,309	246,144	337,087	116,529	220,558	545	188	356
West Virginia	119,653	15,377	104,276	39,407	64,869	92,176	33,636	58,540	514	188	326
Southwest											
Arizona	1,856,708	287,205	1,569,503	449,120	1,120,383	1,393,342	378,363	1,014,979			
Arizona	253,305	38,985	214,320	60,674	153,646	185,907	50,284	135,623	507	137	370
New Mexico	140,596	26,242	114,354	51,535	62,819	97,152	39,731	57,421	641	262	379
Oklahoma	256,856	45,298	211,558	78,006	133,552	181,708	65,481	116,227	578	208	369
Texas	1,205,951	176,680	1,029,271	258,905	770,366	928,575	222,867	705,708	547	131	415
Rocky Mountain											
Colorado	629,429	117,079	512,350	170,170	342,180	415,544	138,005	277,539			
Colorado	276,448	53,469	222,979	68,854	154,125	184,623	54,411	130,212	560	165	395
Idaho	79,910	10,057	69,853	22,818	47,035	56,193	18,701	37,492	558	186	372
Montana	78,378	11,364	67,014	22,807	44,207	51,534	16,857	34,677	645	211	434
Utah	145,499	36,001	109,498	43,012	66,486	87,864	37,171	50,693	510	216	294
Wyoming	49,194	6,188	43,006	12,679	30,327	35,330	10,865	24,465	778	239	539
Far West³											
California	2,665,138	419,372	2,245,766	585,841	1,659,925	1,884,515	487,187	1,397,328			
California	2,007,492	314,590	1,692,902	389,805	1,303,097	1,416,032	324,627	1,091,405	476	109	367
Nevada	78,873	10,547	68,326	21,705	46,621	60,997	19,182	41,815	507	160	348
Oregon	216,778	29,202	187,576	62,221	125,355	152,586	52,180	100,406	537	184	353
Washington	361,995	65,033	296,962	112,110	184,852	254,900	91,198	163,702	524	187	336
Alaska	64,390	14,537	49,853	25,021	24,832	43,214	22,054	21,160	786	401	385
Hawaii	97,174	25,414	71,760	57,595	14,165	62,661	49,350	13,311	566	445	120

¹ Excludes employees working outside the 50 states and the District of Columbia.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 120
State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1957-1990¹

Region and State	1990		Percentage of State Personal Income													
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1989	1988	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957
United States	8.3%	100	8.3%	7.8%	7.8%	7.9%	7.7%	7.6%	8.0%	7.6%	8.5%	8.9%	9.2%	9.2%	8.0%	5.6%
New England	6.7	81	6.9	6.5	6.4	6.5	6.4	6.3	6.8	6.6	8.0	8.2	8.5	8.8	7.3	5.0
Connecticut	6.6	80	6.6	6.3	6.0	6.1	6.0	5.9	5.9	5.6	6.8	6.7	7.1	7.7	6.4	4.4
Maine	7.9	95	7.8	7.1	7.0	7.2	7.1	7.1	7.7	7.2	7.9	8.2	8.5	9.2	7.7	4.9
Massachusetts	6.5	79	6.8	6.5	6.6	6.5	6.5	6.2	7.0	7.0	8.4	8.8	8.9	8.9	7.4	5.6
New Hampshire	5.7	69	5.6	5.2	5.1	5.7	5.5	5.5	6.0	6.1	7.2	7.5	7.8	8.0	6.7	4.8
Rhode Island	7.9	95	8.3	7.6	7.5	7.5	7.6	8.1	8.3	8.2	8.9	8.9	8.9	8.6	7.0	4.7
Vermont	8.2	99	8.9	7.8	7.1	7.2	7.5	7.4	8.0	7.4	8.8	9.3	9.8	10.7	8.4	5.6
Mideast	8.6	103	8.6	8.1	8.1	8.0	8.0	7.8	8.2	7.9	9.6	9.7	9.8	9.4	7.5	4.9
Delaware	8.1	97	8.1	7.6	7.6	7.8	7.8	7.6	8.1	7.9	8.2	8.8	8.2	8.4	6.8	4.1
District of Columbia ²	15.0	181	13.9	13.8	14.3	12.9	12.8	12.5	12.5	12.3	14.7	14.8	14.1	11.6	8.8	5.0
Maryland	7.9	95	8.0	7.4	7.3	7.4	7.3	7.4	8.3	7.9	9.3	9.3	9.4	9.3	7.7	4.9
New Jersey	7.3	89	7.2	6.7	6.6	6.9	6.8	6.6	7.3	6.9	8.0	8.1	8.3	8.0	6.3	4.6
New York	10.2	123	10.5	10.0	9.9	9.5	9.5	9.3	9.5	9.1	9.9	10.0	11.1	11.1	9.1	6.3
Pennsylvania	6.6	79	6.5	6.1	6.1	6.2	6.2	6.2	6.6	6.3	7.3	7.2	7.8	7.9	6.4	4.3
Great Lakes	7.9	95	7.9	7.4	7.6	7.8	7.5	5.8	7.8	7.4	8.0	8.2	8.6	8.8	7.5	5.2
Illinois	7.3	88	7.3	6.8	7.0	7.2	7.0	6.8	7.5	7.0	7.6	8.1	8.6	8.5	6.8	4.6
Indiana	8.0	97	7.8	7.3	7.2	7.3	7.2	7.1	7.5	6.9	7.2	7.4	7.5	7.7	7.4	5.2
Michigan	8.6	103	8.6	8.3	8.6	8.8	8.6	8.5	8.9	8.7	9.0	9.1	9.7	9.7	8.4	6.0
Ohio	7.7	93	7.7	7.2	7.4	7.3	7.1	0.6	7.4	6.8	7.2	7.4	7.7	7.8	6.6	4.6
Wisconsin	8.3	101	8.5	8.0	8.1	8.6	8.3	8.3	8.2	8.1	8.8	9.1	9.6	10.2	8.4	5.7
Plains	8.3	100	8.4	7.8	7.6	7.8	7.6	7.4	7.9	7.4	8.4	8.7	8.7	8.9	8.4	6.1
Iowa	9.3	112	9.3	8.6	8.2	8.3	8.3	8.4	8.2	7.7	8.2	8.8	8.6	8.6	8.0	5.5
Kansas	8.5	103	8.8	7.9	7.3	7.6	7.6	7.5	7.3	7.2	7.8	8.3	8.2	8.2	8.1	6.0
Minnesota	8.9	108	9.0	8.1	8.3	8.6	8.2	8.2	8.7	7.9	9.1	9.5	10.1	10.6	8.9	6.4
Missouri	6.8	82	6.9	6.4	6.2	6.6	6.4	6.5	7.0	6.3	7.2	7.5	8.1	7.9	6.9	4.7
Nebraska	9.0	109	9.3	8.9	8.4	8.5	8.1	8.4	8.7	8.4	9.1	9.2	8.8	8.8	8.1	6.0
North Dakota	9.2	110	10.1	9.5	8.7	9.5	9.2	0.8	9.0	9.0	8.5	9.7	8.0	9.1	9.7	7.3
South Dakota	7.8	94	7.8	7.4	7.7	7.7	7.6	7.8	7.7	7.6	8.8	7.8	9.1	9.1	9.3	6.5
Southeast	8.2	99	8.2	7.5	7.5	7.7	7.7	7.5	7.8	7.5	8.5	8.6	8.6	8.5	8.0	5.9
Alabama	8.9	108	8.7	8.3	8.2	8.5	8.8	8.4	8.6	8.1	9.4	8.9	8.8	8.5	8.1	6.1
Arkansas	7.6	91	7.6	7.1	7.1	7.4	7.4	7.1	7.5	7.0	7.4	7.5	7.6	7.2	7.6	5.7
Florida	7.5	90	7.7	6.8	6.7	6.8	6.6	6.7	7.0	6.5	8.3	8.8	9.0	8.7	8.3	5.6
Georgia	8.4	101	8.5	7.6	7.7	7.8	7.8	7.5	8.4	7.8	8.6	8.9	9.2	8.4	7.8	5.5
Kentucky	8.2	98	7.9	7.3	7.3	7.5	7.2	7.2	7.2	7.0	7.5	7.4	7.8	7.9	7.5	5.2
Louisiana	9.1	110	8.8	8.4	8.5	8.7	8.7	8.4	8.0	7.7	8.2	8.9	9.3	9.5	9.0	7.1

Table 120 (cont.)
 State and Local Payroll as a Percentage of State Personal Income, Estimated, Selected Years 1957-1990¹

Region and State	1990		Percentage of State Personal Income													
	Percentage of State Personal Income	Indexed to U.S. Average (U.S. = 100)	1989	1988	1987	1986	1985	1984	1982	1981	1978	1977	1975	1972	1967	1957
Southeast (cont.)																
Mississippi	9.4%	113	9.7%	8.7%	8.6%	8.7%	8.9%	8.3%	8.2%	8.1%	8.7%	9.0%	9.2%	9.1%	8.5%	6.7%
North Carolina	8.7	105	8.7	8.0	8.2	8.0	8.4	7.9	8.3	8.1	8.7	9.1	8.5	8.5	7.9	6.0
South Carolina	8.9	108	9.0	8.5	8.5	8.8	8.6	8.2	8.6	8.4	9.5	8.9	8.9	8.8	7.4	5.9
Tennessee	7.9	95	8.0	7.3	7.4	7.5	7.6	7.5	8.4	7.8	8.4	8.4	8.5	8.6	8.2	5.8
Virginia	7.6	92	7.7	7.0	7.0	7.1	7.0	7.0	7.5	7.2	8.4	8.2	8.6	8.3	7.3	5.2
West Virginia	8.8	106	8.4	8.4	8.7	9.0	8.8	8.6	8.4	8.3	8.7	8.8	8.4	8.9	8.5	5.6
Southwest	8.6	104	8.6	8.0	8.1	8.1	7.8	7.7	7.7	7.3	9.1	9.6	9.8	9.6	9.1	6.2
Arizona	9.3	113	9.4	8.5	9.1	9.0	8.8	8.6	9.6	9.3	10.7	11.3	11.4	10.5	10.7	6.8
New Mexico	10.7	129	10.6	9.9	9.9	9.9	10.0	10.1	10.6	9.8	10.5	10.8	11.4	11.3	10.5	6.6
Oklahoma	8.5	103	8.4	7.8	8.0	8.1	7.8	7.5	7.5	7.0	7.6	8.0	8.1	8.3	7.9	6.2
Texas	8.3	100	8.4	7.8	7.7	7.7	7.5	7.4	7.2	6.9	7.7	8.1	8.4	8.2	7.4	5.3
Rocky Mountain	9.2	111	9.2	8.7	8.9	8.9	8.6	8.5	8.6	8.2	9.5	10.0	10.1	10.1	9.8	6.4
Colorado	8.8	107	8.8	8.5	8.5	8.5	7.9	7.6	7.7	7.8	9.8	10.0	10.3	9.4	9.4	6.0
Idaho	8.5	103	8.6	8.2	8.2	8.3	8.0	8.1	8.5	7.8	8.6	9.5	9.3	9.0	8.9	6.2
Montana	10.1	122	10.4	8.8	9.2	9.4	9.9	10.1	10.4	8.9	10.4	11.3	10.5	10.0	9.2	6.4
Utah	9.2	111	9.1	8.6	8.9	9.1	9.2	9.0	9.1	8.3	9.9	10.2	9.8	10.8	9.9	6.2
Wyoming	12.4	150	12.3	12.1	12.5	12.5	11.7	11.9	10.5	9.6	9.0	9.1	10.5	11.5	11.5	7.0
Far West³	8.7	105	8.7	8.0	8.1	8.6	8.0	8.5	8.5	8.6	9.2	10.1	10.4	10.6	9.6	6.5
California	8.7	105	8.7	8.0	8.1	8.1	7.9	8.0	8.5	8.0	9.1	10.3	10.9	10.9	9.7	6.5
Nevada	8.5	103	7.9	7.5	7.6	7.8	8.2	7.7	8.7	7.5	8.9	9.6	9.8	10.2	9.6	6.0
Oregon	8.9	107	9.1	8.5	8.6	8.8	8.7	8.7	9.3	8.9	9.5	10.6	10.8	10.7	9.8	6.9
Washington	8.6	104	8.7	8.1	8.3	8.3	8.3	8.2	8.4	8.2	9.3	10.0	10.1	10.7	9.1	6.5
Alaska	15.6	188	16.6	15.6	15.7	16.5	16.4	15.4	15.7	14.7	14.6	14.4	13.9	17.3	12.3	5.0
Hawaii	8.4	101	8.4	7.6	7.3	7.4	7.6	7.7	8.6	8.1	9.4	10.2	9.7	9.6	9.5	6.6

¹ The annual estimated payroll is payroll for October multiplied by 12. This represents an estimate of annual earnings because some employees, especially in education and natural resource functions, may be paid 9 or 10 months per year. For 1957, April was used for the estimates.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Compendium of Public Employment, Census of Governments, various years; Public Employment in [year]*; personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, August 1991.

Table 121
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1990

Region and State	1990		Earnings Indexed to U.S. Average (current dollars)													
	Average Annual Earnings ¹	Indexed to U.S. Average (U.S. = 100)	1989	1988	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957
United States	\$28,740	100	\$27,516	\$26,244	\$25,068	\$24,108	\$22,620	\$21,336	\$19,044	\$17,568	\$12,936	\$12,252	\$9,480	\$6,816	\$5,304	\$4,032
New England	29,278	102	102	99	96	95	95	94	92	92	93	93	96	97	94	92
Connecticut	34,980	122	120	118	111	108	107	108	98	96	101	102	110	110	108	112
Maine	25,272	88	85	84	83	81	82	82	82	82	82	81	83	84	82	78
Massachusetts	30,600	106	107	107	104	103	103	100	101	98	103	103	105	103	99	100
New Hampshire	27,108	94	92	90	86	86	83	83	81	82	86	86	87	89	87	84
Rhode Island	31,524	110	109	108	108	107	107	106	103	107	100	100	99	98	95	89
Vermont	26,184	91	100	89	87	86	85	86	85	84	87	85	91	95	91	86
Mideast	32,166	112	111	111	110	109	109	108	108	108	110	110	107	103	104	106
Delaware	28,104	98	98	97	96	94	95	94	95	93	99	94	90	89	92	96
District of Columbia ²	36,288	126	124	127	130	129	131	131	132	133	134	137	110	110	115	117
Maryland	32,604	113	113	111	110	108	108	105	105	105	105	105	107	101	99	101
New Jersey	32,904	114	113	111	109	109	107	105	104	104	107	107	112	107	108	110
New York	34,152	119	120	120	116	114	116	116	113	114	116	117	121	113	113	115
Pennsylvania	28,944	101	99	98	96	98	98	98	99	99	99	100	101	96	93	98
Great Lakes	28,949	101	101	102	102	103	101	102	105	104	103	103	105	103	104	107
Illinois	29,724	103	105	106	106	108	104	106	112	109	112	110	113	107	112	113
Indiana	26,040	91	89	89	89	89	88	89	90	89	90	87	89	96	97	99
Michigan	32,496	113	113	115	115	119	114	117	120	122	117	116	121	115	110	115
Ohio	27,636	96	96	97	98	96	95	95	97	94	97	98	96	95	96	100
Wisconsin	28,848	100	101	102	102	103	102	104	104	105	101	101	105	104	103	109
Plains	25,721	89	89	90	89	91	90	92	92	91	91	90	87	89	90	89
Iowa	27,660	96	93	93	92	91	91	93	94	95	98	94	92	93	90	87
Kansas	24,132	84	85	85	83	84	86	88	85	85	86	85	83	85	88	87
Minnesota	31,848	111	110	112	117	117	109	112	112	102	107	104	105	105	105	103
Missouri	24,312	85	85	87	85	88	86	86	84	82	87	87	87	89	88	87
Nebraska	25,008	87	87	87	82	85	84	86	87	88	85	84	81	85	84	85
North Dakota	25,248	88	90	91	88	96	97	96	103	105	96	92	84	88	91	90
South Dakota	21,840	76	75	74	75	76	76	79	79	80	82	83	78	81	82	83
Southeast	23,214	81	80	80	80	81	82	81	81	82	81	80	78	80	79	78
Alabama	22,764	79	78	81	80	82	85	83	81	81	82	79	74	77	74	79
Arkansas	20,112	70	70	71	72	75	75	74	73	74	73	72	68	72	70	67
Florida	26,532	92	94	94	94	92	90	92	90	88	91	91	92	88	86	85
Georgia	23,028	80	81	80	81	82	81	79	79	79	78	78	75	80	75	73
Kentucky	23,256	81	78	78	79	80	81	83	84	86	83	81	80	81	85	79
Louisiana	21,924	76	75	76	75	78	82	82	84	85	80	77	77	82	81	91

Table 121 (cont.)
State and Local Employees, Estimated Annual Full-Time Earnings, Selected Years 1957-1990

Region and State	1990		Earnings Indexed to U.S. Average (current dollars)													
	Average Annual Earnings ¹	Indexed to U.S. Average (U.S. = 100)	1989	1988	1987	1986	1985	1984	1982	1981	1977	1976	1972	1967	1962	1957
Southeast (cont.)																
Mississippi	\$19,548	68	70	68	66	67	69	67	68	71	71	71	67	67	67	64
North Carolina	25,860	90	89	88	88	87	88	85	82	84	84	85	87	88	91	82
South Carolina	22,692	79	80	80	79	80	80	79	79	81	77	77	76	76	75	68
Tennessee	23,220	81	82	79	81	80	82	82	86	83	78	78	75	79	77	77
Virginia	27,048	94	94	94	92	91	91	91	91	90	87	87	89	89	87	85
West Virginia	22,584	79	74	75	77	80	79	80	80	82	83	82	75	81	81	91
Southwest																
Arizona	29,832	104	104	104	112	108	109	107	109	109	103	104	101	106	107	107
New Mexico	22,860	80	80	80	82	86	87	89	90	88	86	86	79	87	93	95
Oklahoma	22,020	77	77	77	79	82	83	81	84	81	79	78	74	79	82	85
Texas	24,096	84	85	86	87	89	91	92	91	91	87	87	82	85	86	90
Rocky Mountain																
Colorado	28,956	101	101	104	102	105	107	105	101	105	101	101	94	93	98	95
Idaho	22,512	78	79	83	79	80	84	86	87	87	86	83	77	85	84	87
Montana	23,940	83	84	84	86	88	91	97	99	92	96	93	87	91	97	99
Utah	24,624	86	85	85	87	89	95	94	96	94	93	88	89	94	94	94
Wyoming	25,080	87	88	90	93	97	99	102	104	104	90	91	83	90	93	97
Far West³																
California	37,248	130	128	127	130	129	127	126	126	128	126	126	124	129	130	125
Nevada	30,624	107	104	103	105	104	105	109	114	106	103	106	103	107	105	109
Oregon	27,792	97	97	98	98	100	101	104	104	106	106	104	101	104	104	103
Washington	29,952	104	104	105	106	108	110	113	113	118	112	115	104	110	110	108
Alaska	42,216	147	145	149	158	163	166	163	164	164	160	161	144	145	152	160
Hawaii	28,416	99	98	95	94	94	99	99	105	105	112	114	103	106	114	104

¹ Annual estimated earnings are the average earnings for October multiplied by 12. This represents an estimate of annual earnings because some employees, especially in education and natural resource functions, may be paid 9 or 10 months per year. For 1957, April was used for the estimates.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Compendium of Public Employment, Census of Governments, various years; Public Employment in [year]*; personal income figures from Bureau of Economic Analysis, *Survey of Current Business*, August 1991.

Table 122
State and Local Employment, Full-Time Equivalent per 10,000 Population, Selected Years 1957-1990¹

Region and State	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1977	1972	1967	1962	1957
United States	526	513	505	496	492	476	472	465	468	476	485	445	378	321	280
New England															
Connecticut	477	487	484	479	472	451	441	431	437	450	426	404	347	295	277
Maine	524	524	502	492	475	462	453	451	447	451	455	444	359	302	262
Massachusetts	480	495	501	493	480	457	442	446	444	471	484	448	377	339	316
New Hampshire	446	466	441	437	458	435	432	419	418	433	447	422	339	296	273
Rhode Island	470	478	465	451	440	436	465	465	456	463	474	422	349	294	257
Vermont	546	528	531	496	481	474	464	458	468	475	492	500	366	321	268
Midwest															
Delaware	564	533	546	541	524	514	505	507	521	530	530	536	405	334	267
District of Columbia ²	939	919	876	893	817	785	763	735	730	717	760	664	470	348	262
Maryland	519	513	508	498	500	476	491	498	513	513	524	473	385	317	260
New Jersey	538	525	516	500	497	485	480	478	482	490	477	415	326	292	265
New York	640	635	634	628	609	589	563	551	546	543	512	519	443	373	350
Pennsylvania	411	397	395	395	390	379	381	383	386	397	402	380	316	270	227
Great Lakes															
Illinois	491	462	449	447	446	435	425	421	425	439	439	414	352	300	253
Indiana	515	490	488	470	467	447	440	435	434	446	443	408	362	315	262
Michigan	494	458	485	485	485	459	446	432	431	442	468	428	376	321	279
Ohio	483	473	462	460	453	435	431	429	424	434	425	400	332	295	260
Wisconsin	511	499	491	488	505	471	473	451	449	466	478	451	374	318	253
Plains															
Iowa	593	575	560	540	555	510	493	489	489	494	499	439	393	335	292
Kansas	621	598	582	556	564	537	524	523	530	540	532	478	420	359	320
Minnesota	534	516	483	481	471	468	461	468	458	488	488	465	385	325	285
Missouri	479	465	451	446	440	437	438	432	446	450	444	417	350	286	250
Nebraska	616	598	593	607	591	565	564	581	565	579	569	526	424	361	314
North Dakota	548	545	539	548	540	503	521	500	501	499	478	474	403	343	281
South Dakota	540	514	504	521	507	495	495	483	494	502	485	475	427	330	296
Southeast															
Alabama	563	529	510	499	497	486	481	484	481	484	480	427	340	279	259
Arkansas	512	489	478	465	462	454	452	445	453	452	447	396	338	271	248
Florida	507	497	471	454	454	444	445	438	449	453	508	491	414	341	309
Georgia	590	575	562	552	540	534	525	542	535	525	543	486	365	303	272
Kentucky	514	494	464	455	445	428	425	410	406	413	422	389	333	265	230
Louisiana	569	535	526	530	527	530	528	518	515	509	508	484	402	356	320
Mississippi	590	566	551	542	525	528	518	500	496	502	494	468	354	292	260
North Carolina	529	520	513	504	488	487	489	476	479	490	504	413	329	275	242
South Carolina	560	538	533	527	527	504	497	481	488	499	506	451	324	271	255
Tennessee	521	499	494	479	474	459	461	454	460	476	494	465	374	305	264
Virginia	545	536	521	516	513	495	492	481	486	498	510	446	348	278	255
West Virginia	514	497	504	501	497	500	489	482	485	489	489	471	372	304	227
Southwest															
Arizona	507	509	489	481	486	458	458	451	472	491	552	529	408	338	283
New Mexico	641	609	610	592	564	559	560	566	564	578	575	558	432	328	298
Oklahoma	578	543	533	525	524	509	511	515	530	527	498	466	400	321	301
Texas	547	526	516	500	495	490	488	473	476	478	492	451	357	307	264
Rocky Mountain															
Colorado	560	537	530	537	529	488	482	477	490	507	541	526	462	373	312
Idaho	558	519	507	519	506	470	457	455	468	480	513	498	395	345	306
Montana	645	611	540	544	541	525	537	518	530	546	559	513	414	357	314
Utah	510	491	485	480	481	452	450	431	444	439	501	520	405	346	283
Wyoming	778	768	741	714	707	695	677	661	659	653	586	678	567	446	368
Far West³															
California	476	473	474	463	461	436	447	438	444	458	497	477	408	367	334
Nevada	507	477	498	500	497	489	481	473	480	497	577	597	468	382	341
Oregon	537	524	522	520	501	485	486	483	486	504	537	502	423	390	321
Washington	524	514	512	515	498	474	471	451	454	466	517	500	438	366	324
Alaska	786	813	789	758	770	799	793	814	820	803	678	722	468	347	206
Hawaii	566	525	517	505	502	479	476	480	498	496	530	524	432	325	323

¹ Number of employees is for October, except 1957, which is for April.

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

³ Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals, except 1957.

Source: U.S. Department of Commerce, Bureau of the Census, *Compendium of Public Employment*, Census of Governments, various years; *Public Employment in [year]*.

Table 123
State-Local Employee Retirement Systems, Receipts and Payments, and Percentage Change, Selected Years 1977-1989
(millions)

	Receipts and Payments								Average Annual Percentage Change		
	1989	1988	1987	1986	1985	1984	1982	1977	1987-89	1982-87	1977-82
ALL SYSTEMS											
Receipts	\$100,125	\$97,580	\$99,381	\$88,149	\$71,262	\$62,973	\$48,773	\$25,347	0.4%	15.3%	14.0%
Employee Contributions	12,862	11,882	11,241	10,586	9,468	8,779	8,023	5,233	7.0	7.0	8.9
Government Contributions	31,286	30,642	30,384	28,599	27,247	25,163	21,612	12,364	1.5	7.1	11.8
From State Governments	13,249	13,108	13,500	12,446	12,227	10,679	9,007	4,966	-0.9	8.4	12.6
From Local Governments	18,037	17,534	16,884	16,152	15,172	14,484	12,605	7,410	3.4	6.0	11.2
Earnings on Investments	55,978	55,056	57,756	48,965	34,546	29,031	19,139	7,744	-1.6	24.7	19.8
Payments	\$36,174	\$33,099	\$30,495	\$27,299	\$24,414	\$22,205	\$18,241	\$9,767	8.9%	10.8%	13.3%
Benefits	32,992	29,724	27,386	24,442	21,999	19,812	15,661	8,455	9.8	11.8	13.1
Withdrawals	2,122	2,414	2,308	2,079	2,414	2,103	2,152	1,104	-4.1	1.4	14.3
Other	1,060	960	801	778	509	289	426	208	15.0	13.5	15.4
Excess of Receipts over Payments	\$63,951	\$64,481	\$68,886	\$60,850	\$46,848	\$40,768	\$30,532	\$15,580			
STATE											
Receipts	\$81,090	\$76,444	\$77,706	\$68,982	\$55,791	\$49,152	\$37,933	\$19,287	2.2%	15.4%	14.5%
Employee Contributions	10,813	9,942	9,428	8,939	7,901	7,278	6,672	4,223	7.1	7.2	9.6
Government Contributions	24,357	23,394	23,258	21,693	20,751	18,738	15,770	8,898	2.3	8.1	12.1
From State Governments	13,155	12,798	13,199	12,162	11,976	10,458	8,898	4,847	-0.2	8.2	12.9
From Local Governments	11,202	10,596	10,159	9,531	8,944	8,280	6,872	4,051	5.0	8.1	11.1
Earnings on Investments	45,919	43,108	45,021	38,350	27,139	22,856	15,490	6,167	1.0	23.8	20.2
Payments	\$27,705	\$24,861	\$22,734	\$20,472	\$18,602	\$16,266	\$13,133	\$7,060	10.4%	11.6%	13.2%
Benefits	25,277	22,445	20,537	18,187	16,183	14,578	11,430	6,048	10.9	12.4	13.6
Withdrawals	1,702	1,765	1,652	1,691	2,047	1,533	1,704	882	1.5	-0.6	14.1
Other	725	652	545	595	372	155	335	130	15.3	10.2	20.8
Excess of Receipts over Payments	\$53,385	\$51,583	\$54,972	\$48,510	\$37,189	\$32,886	\$24,800	\$12,227			
LOCAL											
Receipts	\$19,036	\$21,136	\$21,674	\$19,167	\$15,470	\$13,821	\$10,840	\$6,059	-6.3%	14.9%	12.3%
Employee Contributions	2,048	1,941	1,814	1,647	1,567	1,501	1,351	1,011	6.3	6.1	6.0
Government Contributions	6,929	7,248	7,126	6,906	6,496	6,426	5,841	3,472	-1.4	4.1	11.0
From State Governments	94	310	301	284	251	221	109	113	-44.1	22.5	-0.7
From Local Governments	6,835	6,938	6,825	6,622	6,226	6,205	5,732	3,359	0.1	3.6	11.3
Earnings on Investments	10,059	11,948	12,735	10,615	7,407	6,175	3,648	1,577	-11.1	28.4	18.3
Payments	\$8,469	\$8,237	\$7,761	\$6,827	\$6,321	\$5,938	\$4,680	\$2,707	4.5%	10.6%	11.6%
Benefits	7,716	7,280	6,849	6,255	5,816	5,234	4,231	2,407	6.1	10.1	11.9
Withdrawals	420	650	656	389	367	569	448	222	-20.0	7.9	15.1
Other	334	308	256	184	138	135	93	78	14.2	22.4	3.6
Excess of Receipts over Payments	\$10,566	\$12,899	\$13,913	\$12,340	\$9,149	\$7,883	\$6,160	\$3,352			

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1988-89*.

Table 124
State-Local Employee Retirement Systems, Percentage Distribution of Receipts, Selected Years 1977-1989

	1989	1988	1987	1986	1985	1984	1982	1977
STATE-LOCAL								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	12.8	12.2	11.3	12.0	13.3	13.9	16.4	20.6
Government Contributions	31.2	31.4	30.6	32.4	38.2	40.0	44.3	48.8
From State Governments	13.2	13.4	13.6	14.1	17.2	17.0	18.5	19.6
From Local Governments	18.0	18.0	17.0	18.3	21.3	23.0	25.8	29.2
Earnings on Investments	55.9	56.4	58.1	55.5	48.5	46.1	39.2	30.6
STATE								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	13.3	13.0	12.1	13.0	14.2	14.8	17.6	21.9
Government Contributions	30.0	30.6	29.9	31.4	37.2	38.1	41.6	46.1
From State Governments	16.2	16.7	17.0	17.6	21.5	21.3	23.5	25.1
From Local Governments	13.8	13.9	13.1	13.8	16.0	16.8	18.1	21.0
Earnings on Investments	56.6	56.4	57.9	55.6	48.6	46.5	40.8	32.0
LOCAL								
Receipts	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Employee Contributions	10.8	9.2	8.4	8.6	10.1	10.9	12.5	16.7
Government Contributions	36.4	34.3	32.9	36.0	42.0	46.5	53.9	57.3
From State Governments	0.5	1.5	1.4	1.5	1.6	1.6	1.0	1.9
From Local Governments	35.9	32.8	31.5	34.5	40.2	44.9	52.9	55.4
Earnings on Investments	52.8	56.5	58.8	55.4	47.9	44.7	33.7	26.0

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1988-89*.

Table 125
**State-Local Employee Retirement Systems, Cash and Investment Holdings,
 Selected Years 1977-1989**
 (millions)

	1989	1988	1987	1986	1985	1984	1982	1977
Holdings								
Cash and Investment Holdings								
at End of Fiscal Year	\$628,778	\$562,606	\$512,854	\$436,721	\$374,433	\$326,208	\$245,048	\$124,178
Cash and Deposits	56,141	41,627	40,351	16,167	17,213	13,223	7,319	1,701
Cash and Demand Deposits	3,593	5,095	4,301	n.a.	n.a.	n.a.	n.a.	n.a.
Time, Savings Deposits, and Nonfederal Short-Term Investments	52,548	36,532	36,650	n.a.	n.a.	n.a.	n.a.	n.a.
Securities	544,449	496,382	452,728	405,612	349,356	302,719	233,051	121,697
Governmental	161,104	153,726	147,036	118,240	109,404	87,675	58,094	15,816
Federal Government	160,713	152,998	146,630	117,044	108,122	85,412	54,247	12,188
United States Treasury	122,926	119,347	115,753	88,283	77,285	59,177	31,847	6,568
Federal Agency	37,786	33,651	30,677	28,761	30,837	26,235	22,400	5,620
State and Local Government	391	728	606	1,196	1,282	2,263	3,847	3,628
Nongovernmental	383,346	342,655	305,692	287,372	239,952	215,044	174,957	105,881
Corporate Bonds	132,692	113,739	92,168	93,044	82,409	75,000	84,212	56,847
Corporate Stocks	193,937	185,854	163,356	135,304	103,639	81,870	54,282	27,976
Mortgages	18,020	20,965	28,759	31,518	25,421	27,580	18,796	10,889
Funds Held in Trust	16,756	9,823	10,832	n.a.	n.a.	n.a.	n.a.	n.a.
Other Nongovernmental Securities	21,941	12,274	10,577	27,506	28,189	30,594	17,667	10,169
Other Investments	28,189	24,598	19,775	14,942	7,864	10,266	4,678	780
Real Property	9,811	11,480	6,292	5,600	3,800	3,200	1,800	540
Miscellaneous Investments	18,378	13,118	13,482	9,342	4,064	7,066	2,878	240
Percentage Distribution								
Cash and Investment Holdings								
at End of Fiscal Year	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cash and Deposits	8.9	7.4	7.9	3.7	4.6	4.1	3.0	1.4
Cash and Demand Deposits	0.6	0.9	0.8	n.a.	n.a.	n.a.	n.a.	n.a.
Time, Savings Deposits, and Nonfederal Short-Term Investments	8.4	6.5	7.1	n.a.	n.a.	n.a.	n.a.	n.a.
Securities	86.6	88.2	88.3	92.9	93.3	92.8	95.1	98.0
Governmental	25.6	27.3	28.7	27.1	29.2	26.9	23.7	12.7
Federal Government	25.6	27.2	28.6	26.8	28.9	26.2	22.1	9.8
United States Treasury	19.5	21.2	22.6	20.2	20.6	18.1	13.0	5.3
Federal Agency	6.0	6.0	6.0	6.6	8.2	8.0	9.1	4.5
State and Local Government	0.1	0.1	0.1	0.3	0.3	0.7	1.6	2.9
Nongovernmental	61.0	60.9	59.6	65.8	64.1	65.9	71.4	85.3
Corporate Bonds	21.1	20.2	18.0	21.3	22.0	23.0	34.4	45.8
Corporate stocks	30.8	33.0	31.9	31.0	27.7	25.1	22.2	22.5
Mortgages	2.9	3.7	5.6	7.2	6.8	8.5	7.7	8.8
Funds Held in Trust	2.7	1.7	2.1	n.a.	n.a.	n.a.	n.a.	n.a.
Other Nongovernmental Securities	3.5	2.2	2.1	6.3	7.5	9.4	7.2	8.2
Other Investments	4.5	4.4	3.9	3.4	2.1	3.1	1.9	0.6
Real Property	1.6	2.0	1.2	1.3	1.0	1.0	0.7	0.4
Miscellaneous Investments	2.9	2.3	2.6	2.1	1.1	2.2	1.2	0.2

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments: 1988-89*.

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Federal, State, and Local Debt

The debt section has four subsections and one historical table. The subsections are state and local, state only, and local only, each containing four tables. Table 126 traces federal, state, and local debt for selected years since 1929.

The first table in each subsection (Tables 127, 129, and 131) gives a summary of the different types of debt of each

government. The tables were compiled from data provided by the Bureau of the Census.

The second table in each subsection (Tables 128, 130, and 132), gives the per capita debt. This provides one way of comparing debt from different regions or localities.

Data on tax-exempt private activity bonds are presented in Tables 133 and 134.

Table 126
Federal, State, and Local Debt, Selected Years 1929-1990

Fiscal Year	Total ¹	Federal	Total State-Local	State	Local
Amount (billions of current dollars)					
1929	\$33.4	\$16.9	\$16.5	\$2.3	\$14.2
1939	60.5	40.4	20.1	3.5	16.6
1949	273.7	252.8	20.9	4.0	16.9
1954	309.7	270.8	38.9	9.6	29.3
1959	348.8	284.7	64.1	16.9	47.2
1964	409.0	316.8	92.2	25.0	67.2
1969 ²	500.7	367.1 ²	133.6	39.6	94.0
1974	692.8	486.2	206.6	65.3	141.3
1979	1,137.9	833.8	304.1	111.7	192.4
1984	2,081.7	1,576.7	505.0	186.4	318.7
1985	2,398.8	1,827.5	571.4	211.9	359.4
1986	2,788.4	2,129.5	658.9	247.7	411.2
1987	3,072.7	2,354.1	718.7	265.7	452.9
1988	3,369.6	2,614.6	755.0	276.8	478.2
1989	3,679.5	2,881.1	798.4	295.5	502.9
1990	4,126.7	3,266.1	860.6	318.3	542.3
As a Percentage of GNP					
1929	32.1%	16.3%	15.9%	2.2%	13.7%
1939	66.3	44.2	22.0	3.8	18.2
1949	105.1	97.1	8.0	1.5	6.5
1954	83.1	72.7	10.4	2.6	7.9
1959	70.4	57.4	12.9	3.4	9.5
1964	62.9	48.8	14.2	3.8	10.3
1969	51.9	38.1	13.9	4.1	9.8
1974	47.0	33.0	14.0	4.4	9.6
1979	45.4	33.2	12.1	4.5	7.7
1984	55.2	41.8	13.4	4.9	8.4
1985	59.7	45.5	14.2	5.3	9.0
1986	65.9	50.3	15.6	5.9	9.7
1987	67.9	52.5	15.9	5.9	10.0
1988	69.0	53.6	15.5	5.7	9.8
1989	70.7	55.4	15.4	5.7	9.7
1990	75.5	59.8	15.7	5.8	9.9
Percentage Distribution					
1929	100.0%	50.6%	49.4%	6.9%	42.5%
1939	100.0	66.8	33.2	5.8	27.4
1949	100.0	92.4	7.6	1.5	6.2
1954	100.0	87.4	12.6	3.1	9.5
1959	100.0	81.6	18.4	4.8	13.5
1964	100.0	77.5	22.5	6.1	16.4
1969	100.0	73.3	26.7	7.9	18.8
1974	100.0	70.2	29.8	9.4	20.4
1979	100.0	73.3	26.7	9.8	16.9
1984	100.0	75.7	24.3	9.0	15.3
1985	100.0	76.2	23.8	8.8	15.0
1986	100.0	76.4	23.6	8.9	14.7
1987	100.0	76.6	23.4	8.6	14.7
1988	100.0	77.6	22.4	8.2	14.2
1989	100.0	78.3	21.7	8.0	13.7
1990	100.0	79.1	20.9	7.7	13.1

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

² During 1969, three government-sponsored enterprises became completely privately owned, and their debt was removed from the totals for the federal government. At the date of their conversion, federal debt was reduced by \$10.7 billion.

Sources: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in [year]*; FY 1988 federal debt figure from Office of Management and Budget, *Budget of the U.S. Government, Fiscal Year 1991*. GNP from Table 6, this volume. Federal debt figures include debt amounts held in government accounts.

Table 127
State-Local Debt, by Type, FY 1990
(millions)

	Total Debt Outstanding								Total Change ¹
	Total at End of Year	Short-Term		Long-Term			Long-Term		
		Begin FY	End FY	Total	Guaranteed	Non- guaranteed	Issued	Retired	
United States	\$860,584	\$17,964	\$19,306	\$841,278	\$245,119	\$596,159	\$108,468	\$64,831	\$44,980
New England	55,119	2,233	2,683	52,436	21,476	30,960	9,180	3,842	5,788
Connecticut	14,392	373	405	13,987	6,701	7,286	2,323	740	1,615
Maine	3,398	44	35	3,363	1,149	2,214	381	256	116
Massachusetts	26,976	1,675	2,009	24,967	10,790	14,177	4,700	1,871	3,163
New Hampshire	4,333	21	56	4,277	1,417	2,860	831	402	464
Rhode Island	4,335	91	148	4,187	945	3,242	707	487	277
Vermont	1,686	29	30	1,655	474	1,181	238	86	153
Mideast	197,499	7,191	7,902	189,597	62,815	126,782	27,129	15,855	11,985
Delaware	3,960	55	58	3,902	814	3,088	608	413	198
District of Columbia	4,420	1	-	4,420	2,734	1,686	484	104	379
Maryland	16,288	144	188	16,100	7,378	8,722	2,544	1,121	1,467
New Jersey	32,565	1,359	1,498	31,068	9,163	21,905	3,772	2,378	1,533
New York	94,538	4,679	5,182	89,355	29,165	60,190	14,904	8,262	7,145
Pennsylvania	45,728	953	976	44,752	13,561	31,191	4,817	3,577	1,263
Great Lakes	99,605	3,407	2,779	96,826	33,463	63,363	13,736	6,753	6,355
Illinois	32,027	661	661	31,366	12,027	19,339	4,485	2,158	2,327
Indiana	10,883	281	357	10,526	1,849	8,677	1,496	741	831
Michigan	21,414	281	136	21,278	6,886	14,392	3,042	1,411	1,486
Ohio	23,191	1,360	1,159	22,032	6,687	15,345	2,924	1,490	1,233
Wisconsin	12,090	824	466	11,624	6,014	5,610	1,789	953	478
Plains	50,198	727	1,055	49,143	12,631	36,512	4,949	4,206	1,071
Iowa	5,456	95	365	5,092	1,350	3,742	406	381	295
Kansas	6,961	156	175	6,786	1,566	5,220	573	844	-252
Minnesota	17,351	322	368	16,983	6,442	10,541	2,188	1,466	768
Missouri	10,110	73	88	10,021	2,103	7,918	1,077	749	343
Nebraska	6,190	56	44	6,145	698	5,447	475	406	57
North Dakota	1,856	19	14	1,843	333	1,510	75	142	-72
South Dakota	2,274	6	1	2,273	139	2,134	155	218	-68
Southeast	187,272	1,462	1,229	186,043	43,408	142,635	20,683	13,122	7,328
Alabama	10,221	50	53	10,168	3,340	6,828	1,063	576	490
Arkansas	4,612	33	14	4,599	661	3,938	343	404	-80
Florida	53,464	390	134	53,330	7,699	45,631	7,940	4,474	3,210
Georgia	17,397	138	102	17,295	4,302	12,993	1,472	913	523
Kentucky	13,321	10	6	13,315	877	12,438	840	514	322
Louisiana	21,560	106	211	21,349	6,422	14,927	1,188	1,607	-314
Mississippi	4,769	15	16	4,752	1,572	3,180	372	380	-7
North Carolina	15,723	281	211	15,512	3,902	11,610	1,817	1,125	622
South Carolina	9,723	39	131	9,591	2,507	7,084	982	483	591
Tennessee	14,390	295	236	14,154	6,453	7,701	1,095	987	49
Virginia	15,802	97	108	15,693	4,929	10,764	2,439	1,311	1,139
West Virginia	6,292	8	7	6,285	744	5,541	1,132	348	783
Southwest	94,917	1,103	1,717	93,200	27,402	65,798	9,193	7,084	2,723
Arizona	17,566	418	398	17,167	4,260	12,907	1,936	1,557	359
New Mexico	4,993	25	26	4,967	663	4,304	511	402	110
Oklahoma	8,233	38	1	8,231	892	7,339	802	574	191
Texas	64,127	622	1,292	62,835	21,587	41,248	5,944	4,551	2,063
Rocky Mountain	29,705	118	97	29,608	6,257	23,351	1,951	1,707	223
Colorado	13,354	35	2	13,352	4,078	9,274	880	848	-1
Idaho	1,528	29	45	1,483	265	1,218	196	79	133
Montana	2,554	23	14	2,541	355	2,186	274	225	40
Utah	10,010	26	33	9,977	1,275	8,702	511	387	131
Wyoming	2,257	5	3	2,255	284	1,971	90	168	-80
Far West²	131,470	1,678	1,795	129,675	31,846	97,829	19,849	10,665	9,301
California	93,358	1,268	1,385	91,974	15,457	76,517	13,762	6,429	7,450
Nevada	4,352	12	12	4,340	1,737	2,603	548	340	208
Oregon	10,120	249	233	9,887	7,141	2,746	638	696	-74
Washington	23,640	149	165	23,474	7,511	15,963	4,901	3,200	1,717
Alaska	10,369	-	5	10,363	2,860	7,503	883	1,254	-366
Hawaii	4,429	45	45	4,384	2,958	1,426	915	343	572

- represents zero

< rounds to zero

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-1990*.

Table 128
State-Local Debt, by Type, Per Capita, FY 1990

	Total Debt Outstanding							Long-Term Issued	Long-Term Retired	Total Change ¹	Exhibit: 4/1/90 Population (thousands)
	Total at End of Year	Short-Term		Total	Long-Term						
		Begin FY	End FY		Guaranteed	Nonguaranteed					
United States	\$3,460	\$72	\$78	\$3,383	\$986	\$2,397	\$436	\$261	\$181	248,710	
New England	4,174	169	203	3,971	1,626	2,344	695	291	438	13,206	
Connecticut	4,378	113	123	4,255	2,039	2,217	707	225	491	3,287	
Maine	2,767	36	29	2,739	936	1,803	310	208	94	1,228	
Massachusetts	4,484	278	334	4,150	1,794	2,357	781	311	526	6,016	
New Hampshire	3,907	19	50	3,857	1,278	2,579	749	362	418	1,109	
Rhode Island	4,322	91	148	4,174	942	3,232	705	486	276	1,003	
Vermont	2,993	52	53	2,940	842	2,098	423	153	272	563	
Mideast	4,524	165	181	4,343	1,439	2,904	621	363	275	43,656	
Delaware	5,946	83	87	5,859	1,222	4,637	913	620	297	666	
District of Columbia	7,282	2	-	7,282	4,504	2,778	797	171	624	607	
Maryland	3,407	30	39	3,367	1,543	1,824	532	234	307	4,781	
New Jersey	4,213	176	194	4,019	1,185	2,834	488	308	198	7,730	
New York	5,255	260	288	4,967	1,621	3,346	828	459	397	17,990	
Pennsylvania	3,849	80	82	3,766	1,141	2,625	405	301	106	11,882	
Great Lakes	2,371	81	66	2,305	797	1,508	327	161	151	42,009	
Illinois	2,802	58	58	2,744	1,052	1,692	392	189	204	11,431	
Indiana	1,963	51	64	1,899	334	1,565	270	134	150	5,544	
Michigan	2,304	30	15	2,289	741	1,548	327	152	160	9,295	
Ohio	2,138	125	107	2,031	616	1,415	270	137	114	10,847	
Wisconsin	2,471	168	95	2,376	1,229	1,147	366	195	98	4,892	
Plains	2,842	41	60	2,783	715	2,067	280	238	61	17,660	
Iowa	1,965	34	131	1,834	486	1,347	146	137	106	2,777	
Kansas	2,809	63	71	2,738	632	2,107	231	341	-102	2,478	
Minnesota	3,966	74	84	3,882	1,472	2,409	500	335	176	4,375	
Missouri	1,976	14	17	1,958	411	1,547	210	146	67	5,117	
Nebraska	3,922	35	28	3,894	442	3,452	301	257	36	1,578	
North Dakota	2,906	30	22	2,884	521	2,363	117	222	-113	639	
South Dakota	3,267	9	1	3,266	200	3,066	223	313	-98	696	
Southeast	3,160	25	21	3,139	733	2,407	349	221	124	59,259	
Alabama	2,529	12	13	2,516	827	1,690	263	143	121	4,041	
Arkansas	1,962	14	6	1,956	281	1,675	146	172	-34	2,351	
Florida	4,132	30	10	4,122	595	3,527	614	346	248	12,938	
Georgia	2,686	21	16	2,670	664	2,006	227	141	81	6,478	
Kentucky	3,615	3	2	3,613	238	3,375	228	139	87	3,685	
Louisiana	5,109	25	50	5,059	1,522	3,537	282	381	-74	4,220	

Table 128 (cont.)
State-Local Debt, by Type, Per Capita, FY 1990

	Total Debt Outstanding						Long-Term		Total Change ¹	Exhibit: 4/1/90 Population (thousands)
	Total at End of Year	Short-Term		Long-Term		Issued	Retired			
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed				
Southeast (cont.)										
Mississippi	\$1,853	\$6	\$6	\$1,847	\$611	\$1,236	\$145	\$148	\$-3	2,573
North Carolina	2,372	42	32	2,340	589	1,751	274	170	94	6,629
South Carolina	2,788	11	38	2,751	719	2,032	282	139	169	3,487
Tennessee	2,951	60	48	2,902	1,323	1,579	225	202	10	4,877
Virginia	2,554	16	17	2,536	797	1,740	394	212	184	6,187
West Virginia	3,509	4	4	3,505	415	3,090	631	194	437	1,793
Southwest	3,750	44	68	3,682	1,083	2,599	363	280	108	25,313
Arizona	4,793	114	109	4,684	1,162	3,522	528	425	98	3,665
New Mexico	3,296	17	17	3,279	438	2,841	337	265	73	1,515
Oklahoma	2,617	12	0	2,616	284	2,333	255	182	61	3,146
Texas	3,775	37	76	3,699	1,271	2,428	350	268	121	16,987
Rocky Mountain	4,082	16	13	4,069	860	3,209	268	235	31	7,277
Colorado	4,054	11	1	4,053	1,238	2,815	267	257	†	3,294
Idaho	1,517	29	45	1,473	263	1,210	195	78	132	1,007
Montana	3,198	29	18	3,180	444	2,736	343	282	50	799
Utah	5,810	15	19	5,790	740	5,050	297	225	76	1,723
Wyoming	4,974	11	7	4,967	626	4,341	198	370	-176	454
Far West²	3,400	43	46	3,353	824	2,530	513	276	241	38,671
California	3,137	43	47	3,091	519	2,571	462	216	250	29,760
Nevada	3,621	10	10	3,611	1,445	2,166	456	283	173	1,202
Oregon	3,561	88	82	3,479	2,513	966	224	245	-26	2,842
Washington	4,857	31	34	4,823	1,543	3,280	1,007	657	353	4,867
Alaska	18,851	-	9	18,842	5,200	13,642	1,605	2,280	-665	550
Hawaii	3,997	41	41	3,957	2,670	1,287	826	310	516	1,108

- represents zero

† less than \$1 per capita

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-1990*.

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Table 129
State Debt, by Type, FY 1990
(millions)

	Total Debt Outstanding								Total Change ¹
	Total at End of Year	Short-Term		Long-Term			Long-Term		
		Begin FY	End FY	Total	Guaranteed	Non-guaranteed	Issued	Retired	
United States	\$318,254	\$2,250	\$2,764	\$315,489	\$74,965	\$240,524	\$43,440	\$22,868	\$21,087
New England	40,041	25	659	39,381	13,782	25,600	7,423	2,817	5,240
Connecticut	10,988	15	116	10,872	4,376	6,495	1,833	462	1,473
Maine	2,125	<	<	2,125	306	1,819	243	163	80
Massachusetts	18,715	448	471	18,244	7,801	10,444	3,863	1,362	2,524
New Hampshire	3,338	1	-	3,338	576	2,762	627	318	308
Rhode Island	3,616	5	73	3,543	454	3,089	656	448	275
Vermont	1,259	4	<	1,259	268	991	202	65	133
Mideast	86,003	766	685	85,318	15,142	70,176	12,358	6,646	5,631
Delaware	2,978	9	12	2,966	472	2,494	499	356	146
Maryland	6,644	-	-	6,644	1,996	4,647	1,283	473	810
New Jersey	18,908	11	1	18,906	2,956	15,950	2,393	1,100	1,283
New York	46,547	356	304	46,243	5,146	41,097	7,021	3,942	3,027
Pennsylvania	10,926	389	367	10,559	4,572	5,987	1,162	774	366
Great Lakes	45,900	570	75	45,825	9,840	35,985	6,297	2,390	3,412
Illinois	15,262	<	<	15,262	4,103	11,160	1,809	705	1,105
Indiana	4,140	26	14	4,126	-	4,126	861	296	553
Michigan	9,170	<	<	9,169	712	8,457	1,205	334	871
Ohio	11,209	132	61	11,148	2,719	8,429	1,427	660	695
Wisconsin	6,119	411	-	6,119	2,306	3,814	995	395	189
Plains	15,216	45	339	14,877	2,306	12,571	1,501	1,211	584
Iowa	1,875	-	290	1,586	-	1,586	84	117	257
Kansas	306	1	1	306	-	306	9	27	-18
Minnesota	3,764	-	-	3,764	1,504	2,260	411	246	165
Missouri	5,250	26	43	5,207	802	4,405	702	362	357
Nebraska	1,361	15	2	1,359	-	1,359	164	202	-50
North Dakota	872	4	3	869	-	869	14	68	-55
South Dakota	1,787	<	<	1,787	-	1,787	117	190	-73
Southeast	56,345	218	277	56,068	12,191	43,877	5,813	4,265	1,608
Alabama	3,979	<	1	3,978	1,100	2,878	329	258	73
Arkansas	1,747	2	1	1,746	29	1,718	193	212	-20
Florida	9,950	6	7	9,943	1,743	8,200	1,795	677	1,120
Georgia	3,117	-	-	3,117	2,024	1,094	416	338	78
Kentucky	5,295	-	-	5,295	71	5,225	395	252	143
Louisiana	12,770	49	160	12,610	3,709	8,901	714	1,032	-207
Mississippi	1,343	-	-	1,343	586	757	111	114	-3
North Carolina	3,071	-	-	3,071	576	2,495	240	216	24
South Carolina	3,894	2	-	3,894	808	3,086	349	230	117
Tennessee	2,618	116	107	2,511	629	1,882	258	205	44
Virginia	6,083	3	1	6,082	448	5,634	776	514	259
West Virginia	2,477	-	-	2,477	469	2,008	236	217	19
Southwest	15,601	8	557	15,044	3,327	11,717	2,067	1,278	1,338
Arizona	2,193	-	-	2,193	-	2,193	524	399	124
New Mexico	1,830	8	7	1,823	119	1,704	91	148	-58
Oklahoma	3,714	<	<	3,714	35	3,679	302	165	138
Texas	7,864	-	550	7,314	3,173	4,141	1,150	565	1,134
Rocky Mountain	7,523	27	21	7,502	387	7,115	897	362	529
Colorado	2,422	3	-	2,422	49	2,373	359	104	253
Idaho	977	-	-	977	-	977	162	42	120
Montana	1,396	19	10	1,386	78	1,308	148	90	49
Utah	1,790	5	11	1,779	260	1,520	201	111	96
Wyoming	938	-	-	938	1	938	27	15	12
Far West²	42,683	136	102	42,580	15,306	27,274	5,786	2,832	2,920
California	28,866	-	-	28,866	5,432	23,434	4,529	1,902	2,627
Nevada	1,573	1	2	1,571	683	888	322	173	150
Oregon	6,558	135	100	6,458	5,641	817	236	380	-179
Washington	5,686	<	<	5,685	3,550	2,135	699	377	322
Alaska	5,546	-	3	5,543	659	4,884	669	773	-101
Hawaii	3,396	45	45	3,351	2,026	1,325	627	294	333

- represents zero

< rounds to zero

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

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

³Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-1990* and *State Government Finances in 1990*.

Table 130
State Debt, by Type, Per Capita, FY 1990

	Total Debt Outstanding						Long-Term		Total Change ¹	Exhibit: 4/1/90 Population (thousands)
	Total at End of Year	Short-Term		Long-Term		Issued	Retired			
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed				
United States²	\$1,283	\$9	\$11	\$1,272	\$302	\$969	\$175	\$92	\$85	248,102
New England	3,032	2	50	2,982	1,044	1,939	562	213	397	13,206
Connecticut	3,343	4	35	3,307	1,331	1,976	558	140	448	3,287
Maine	1,731	†	†	1,731	249	1,481	198	133	65	1,228
Massachusetts	3,111	74	78	3,033	1,297	1,736	642	226	420	6,016
New Hampshire	3,010	1	-	3,010	519	2,491	565	286	278	1,109
Rhode Island	3,605	5	72	3,533	453	3,080	654	446	274	1,003
Vermont	2,236	7	†	2,236	477	1,759	359	115	236	563
Mideast	1,970	18	16	1,954	347	1,607	283	152	129	43,656
Delaware	4,471	14	18	4,454	709	3,745	750	534	219	666
Maryland	1,390	-	-	1,390	418	972	268	99	169	4,781
New Jersey	2,446	1	†	2,446	382	2,063	310	142	166	7,730
New York	2,587	20	17	2,570	286	2,284	390	219	168	17,990
Pennsylvania	920	33	31	889	385	504	98	65	31	11,882
Great Lakes	1,093	14	2	1,091	234	857	150	57	81	42,009
Illinois	1,335	†	†	1,335	359	976	158	62	97	11,431
Indiana	747	5	2	744	-	744	155	53	100	5,544
Michigan	987	†	†	986	77	910	130	36	94	9,295
Ohio	1,033	12	6	1,028	251	777	132	61	64	10,847
Wisconsin	1,251	84	-	1,251	471	780	203	81	39	4,892
Plains	862	3	19	842	131	712	85	69	33	17,660
Iowa	675	-	104	571	-	571	30	42	92	2,777
Kansas	124	†	†	123	-	123	4	11	-7	2,478
Minnesota	860	-	-	860	344	517	94	56	38	4,375
Missouri	1,026	5	8	1,018	157	861	137	71	70	5,117
Nebraska	863	9	1	861	-	861	104	128	-32	1,578
North Dakota	1,365	6	5	1,359	-	1,359	21	107	-86	639
South Dakota	2,568	†	†	2,568	-	2,568	168	273	-105	696
Southeast	951	4	5	946	206	740	98	72	27	59,259
Alabama	985	†	†	984	272	712	82	64	18	4,041
Arkansas	743	†	†	743	12	731	82	90	-8	2,351
Florida	769	†	†	768	135	634	139	52	87	12,938
Georgia	481	-	-	481	312	169	64	52	12	6,478
Kentucky	1,437	-	-	1,437	19	1,418	107	68	39	3,685
Louisiana	3,026	12	38	2,988	879	2,109	169	245	-49	4,220

Table 130 (cont.)
State Debt, by Type, Per Capita, FY 1990

	Total at End of Year	Short-Term		Long-Term		Long-Term		Total Change ¹	Exhibit: 4/1/90 Population (thousands)	
		Begin FY	End FY	Total	Guaranteed	Nonguaranteed	Issued			Retired
Southeast (cont.)										
Mississippi	\$522	-	-	\$522	\$228	\$294	\$43	\$44	\$-1	2,573
North Carolina	463	-	-	463	87	376	36	33	4	6,629
South Carolina	1,117	†	-	1,117	232	885	100	66	34	3,487
Tennessee	537	24	22	515	129	386	53	42	9	4,877
Virginia	983	†	†	983	72	911	125	83	42	6,187
West Virginia	1,382	-	-	1,382	262	1,120	131	121	10	1,793
Southwest										
Arizona	598	-	-	598	-	598	143	109	34	3,665
New Mexico	1,208	6	5	1,203	79	1,125	60	98	-39	1,515
Oklahoma	1,181	†	†	1,181	11	1,170	96	52	44	3,146
Texas	463	-	32	431	187	244	68	33	67	16,987
Rocky Mountain										
Colorado	735	†	-	735	15	720	109	32	77	3,294
Idaho	970	-	-	970	-	970	161	42	119	1,007
Montana	1,747	24	12	1,735	98	1,637	185	113	62	799
Utah	1,039	3	6	1,033	151	882	117	64	56	1,723
Wyoming	2,067	-	-	2,067	2	2,065	60	34	26	454
Far West³										
California	970	-	-	970	183	787	152	64	88	29,760
Nevada	1,308	†	1	1,307	569	738	268	144	125	1,202
Oregon	2,308	48	35	2,272	1,985	287	83	134	-63	2,842
Washington	1,168	†	†	1,168	729	439	144	78	66	4,867
Alaska	10,083	-	6	10,077	1,197	8,880	1,217	1,406	-183	550
Hawaii	3,065	40	40	3,024	1,829	1,196	566	265	301	1,108

- represents zero

† less than \$1 per capita

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

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

³Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-1990* and *State Government Finances in 1990*.

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Table 131
Local Debt, by Type, FY 1990
(millions)

	Total Debt Outstanding								Total Change ¹
	Total at End of Year	Short-Term		Long-Term			Long-Term		
		Begin FY	End FY	Total	Guaranteed	Non- guaranteed	Issued	Retired	
United States	\$542,330	\$15,714	\$16,543	\$525,789	\$170,154	\$355,636	\$65,028	\$41,963	\$23,893
New England	15,079	1,760	2,024	13,055	7,694	5,360	1,757	1,025	995
Connecticut	3,404	358	289	3,115	2,325	791	490	278	142
Maine	1,273	44	35	1,238	843	395	138	93	36
Massachusetts	8,262	1,227	1,538	6,723	2,989	3,733	837	509	639
New Hampshire	994	20	56	939	841	98	204	84	156
Rhode Island	719	86	75	644	491	153	51	39	2
Vermont	427	25	30	396	206	190	36	21	20
Mideast	111,496	6,425	7,217	104,279	47,673	56,606	14,771	9,209	6,354
Delaware	982	46	46	936	342	594	109	57	52
District of Columbia	4,420	1	-	4,420	2,734	1,686	484	104	379
Maryland	9,644	144	188	9,456	5,382	4,075	1,261	648	657
New Jersey	13,657	1,348	1,497	12,162	6,207	5,955	1,379	1,278	250
New York	47,991	4,323	4,878	43,112	24,019	19,093	7,883	4,320	4,118
Pennsylvania	34,802	564	609	34,193	8,989	25,204	3,655	2,803	897
Great Lakes	53,706	2,836	2,704	51,001	23,623	27,378	7,439	4,363	2,943
Illinois	16,764	661	661	16,104	7,924	8,179	2,676	1,453	1,222
Indiana	6,743	255	343	6,400	1,849	4,551	635	445	278
Michigan	12,245	281	136	12,109	6,174	5,935	1,837	1,077	615
Ohio	11,983	1,228	1,098	10,884	3,968	6,916	1,497	830	538
Wisconsin	5,971	413	466	5,505	3,708	1,796	794	558	289
Plains	34,981	682	716	34,266	10,325	23,941	3,448	2,995	487
Iowa	3,581	95	75	3,506	1,350	2,156	322	264	38
Kansas	6,654	155	174	6,480	1,566	4,914	564	817	-234
Minnesota	13,587	322	368	13,219	4,938	8,281	1,777	1,220	603
Missouri	4,860	47	45	4,814	1,301	3,513	375	387	-14
Nebraska	4,829	41	42	4,786	698	4,088	311	204	107
North Dakota	984	15	11	974	333	641	61	74	-17
South Dakota	487	6	1	486	139	347	38	28	5
Southeast	130,928	1,283	952	129,975	31,217	98,758	14,870	8,857	5,681
Alabama	6,242	50	52	6,190	2,240	3,950	734	318	417
Arkansas	2,865	31	13	2,853	632	2,220	150	192	-60
Florida	43,514	384	127	43,387	5,956	37,431	6,145	3,797	2,090
Georgia	14,280	138	102	14,178	2,278	11,899	1,056	575	445
Kentucky	8,026	10	6	8,020	806	7,213	445	262	179
Louisiana	8,790	57	51	8,739	2,713	6,026	474	575	-107
Mississippi	3,426	15	16	3,409	986	2,423	261	266	-4
North Carolina	12,652	281	211	12,441	3,326	9,115	1,577	909	598
South Carolina	5,828	37	131	5,697	1,699	3,998	633	253	474
Tennessee	11,772	179	129	11,643	5,824	5,819	837	782	5
Virginia	9,719	94	107	9,611	4,481	5,130	1,663	797	880
West Virginia	3,815	8	7	3,808	275	3,533	896	131	764
Southwest	79,319	1,095	1,160	78,156	24,075	54,081	7,126	5,806	1,385
Arizona	15,373	418	398	14,974	4,260	10,714	1,412	1,158	235
New Mexico	3,163	17	19	3,144	544	2,600	420	254	168
Oklahoma	4,519	38	1	4,517	857	3,660	500	409	53
Texas	56,264	622	742	55,521	18,414	37,107	4,794	3,986	929
Rocky Mountain	22,179	91	76	22,106	5,870	16,236	1,054	1,345	-307
Colorado	10,932	32	2	10,930	4,029	6,901	521	744	-254
Idaho	551	29	45	506	265	241	34	37	13
Montana	1,158	4	4	1,155	277	878	126	135	-9
Utah	8,219	21	22	8,198	1,015	7,182	310	276	35
Wyoming	1,319	5	3	1,317	283	1,033	63	153	-92
Far West²	88,788	1,542	1,693	87,095	16,540	70,555	14,063	7,833	6,381
California	64,492	1,268	1,385	63,108	10,025	53,083	9,233	4,527	4,823
Nevada	2,780	11	10	2,769	1,054	1,715	226	167	58
Oregon	3,562	114	133	3,429	1,500	1,929	402	316	105
Washington	17,954	149	165	17,789	3,961	13,828	4,202	2,823	1,395
Alaska	4,822	-	2	4,821	2,201	2,619	214	481	-265
Hawaii	1,033	<	<	1,033	932	101	288	49	239

- represents zero

< rounds to zero

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

²Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 132
Local Debt, by Type, Per Capita, FY 1990

	Total Debt Outstanding							Long-Term Issued	Retired	Total Change ¹	Exhibit: 4/1/90 Population (thousands)
	Total at End of Year	Short-Term		Total	Long-Term						
		Begin FY	End FY		Guaranteed	Nonguaranteed					
United States	\$2,181	\$63	\$67	\$2,114	\$684	\$1,430	\$261	\$169	\$96	248,710	
New England	1,142	133	153	989	583	406	133	78	75	13,206	
Connecticut	1,036	109	88	948	707	241	149	85	43	3,287	
Maine	1,037	36	28	1,008	686	322	112	75	30	1,228	
Massachusetts	1,373	204	256	1,117	497	621	139	85	106	6,016	
New Hampshire	896	18	50	846	758	88	184	76	140	1,109	
Rhode Island	717	85	75	642	489	153	51	39	2	1,003	
Vermont	759	44	53	704	365	338	64	37	35	563	
Mideast	2,554	147	165	2,389	1,092	1,297	338	211	146	43,656	
Delaware	1,474	69	69	1,405	514	892	163	86	78	666	
District of Columbia	7,282	2	-	7,282	4,504	2,778	797	171	624	607	
Maryland	2,017	30	39	1,978	1,126	852	264	135	137	4,781	
New Jersey	1,767	174	194	1,573	803	770	178	165	32	7,730	
New York	2,668	240	271	2,396	1,335	1,061	438	240	229	17,990	
Pennsylvania	2,929	47	51	2,878	757	2,121	308	236	76	11,882	
Great Lakes	1,278	68	64	1,214	562	652	177	104	70	42,009	
Illinois	1,467	58	58	1,409	693	716	234	127	107	11,431	
Indiana	1,216	46	62	1,154	334	821	115	80	50	5,544	
Michigan	1,317	30	15	1,303	664	639	198	116	66	9,295	
Ohio	1,105	113	101	1,003	366	638	138	76	50	10,847	
Wisconsin	1,221	84	95	1,125	758	367	162	114	59	4,892	
Plains	1,981	39	41	1,940	585	1,356	195	170	28	17,660	
Iowa	1,289	34	27	1,263	486	777	116	95	14	2,777	
Kansas	2,685	63	70	2,615	632	1,983	228	330	-95	2,478	
Minnesota	3,106	74	84	3,021	1,129	1,893	406	279	138	4,375	
Missouri	950	9	9	941	254	686	73	76	-3	5,117	
Nebraska	3,060	26	26	3,033	442	2,591	197	129	68	1,578	
North Dakota	1,540	24	17	1,525	521	1,004	96	116	-27	639	
South Dakota	699	8	1	698	200	498	54	40	7	696	
Southeast	2,209	22	16	2,193	527	1,667	251	149	96	59,259	
Alabama	1,545	12	13	1,532	554	977	182	79	103	4,041	
Arkansas	1,219	13	6	1,213	269	944	64	82	-26	2,351	
Florida	3,363	30	10	3,353	460	2,893	475	293	162	12,938	
Georgia	2,204	21	16	2,189	352	1,837	163	89	69	6,478	
Kentucky	2,178	3	2	2,176	219	1,957	121	71	49	3,685	
Louisiana	2,083	13	12	2,071	643	1,428	112	136	-25	4,220	

Table 132 (cont.)
Local Debt, by Type, Per Capita, FY 1990

	Total Debt Outstanding						Long-Term		Total Change ¹	Exhibit: 4/1/90 Population (thousands)
	Total at End of Year	Short-Term		Total	Long-Term		Issued	Retired		
		Begin FY	End FY		Guaranteed	Nonguaranteed				
Southeast (cont.)										
Mississippi	\$1,332	\$6	\$6	\$1,325	\$383	\$942	\$102	\$103	\$-1	2,573
North Carolina	1,909	42	32	1,877	502	1,375	238	137	90	6,629
South Carolina	1,671	11	38	1,634	487	1,146	181	73	136	3,487
Tennessee	2,414	37	26	2,387	1,194	1,193	172	160	1	4,877
Virginia	1,571	15	17	1,553	724	829	269	129	142	6,187
West Virginia	2,128	4	4	2,124	153	1,971	500	73	426	1,793
Southwest	3,134	43	46	3,088	951	2,136	282	229	55	25,313
Arizona	4,195	114	109	4,086	1,162	2,923	385	316	64	3,665
New Mexico	2,088	11	12	2,075	359	1,716	277	168	111	1,515
Oklahoma	1,436	12	†	1,436	272	1,163	159	130	17	3,146
Texas	3,312	37	44	3,268	1,084	2,184	282	235	55	16,987
Rocky Mountain	3,048	13	10	3,038	807	2,231	145	185	-42	7,277
Colorado	3,319	10	†	3,318	1,223	2,095	158	226	-77	3,294
Idaho	547	29	45	502	263	239	34	37	13	1,007
Montana	1,450	5	5	1,446	347	1,099	157	169	-12	799
Utah	4,770	12	13	4,758	589	4,168	180	160	20	1,723
Wyoming	2,905	11	7	2,900	624	2,276	139	337	-202	454
Far West²	2,296	40	44	2,252	428	1,824	364	203	165	38,671
California	2,167	43	47	2,121	337	1,784	310	152	162	29,760
Nevada	2,313	9	9	2,304	876	1,427	188	139	48	1,202
Oregon	1,253	40	47	1,207	528	679	141	111	37	2,842
Washington	3,689	31	34	3,655	814	2,841	863	580	287	4,867
Alaska	8,768	-	3	8,765	4,003	4,763	388	874	-483	550
Hawaii	932	†	†	932	841	91	260	44	216	1,108

- represents zero

† less than \$1 per capita

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

² Alaska and Hawaii are excluded from the Far West regional totals, but are included in the U.S. totals.

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

Table 133
 Tax-Exempt Private-Activity Bonds Issued in 1989, by State and Type of Activity
 (millions)

State ¹	Mortgage Revenue Bonds	Student Loans	Small Issues	Multi- Family Housing	Qualified Redevel- opment	Furnishing Water	Local Furnishing of Electricity or Gas	Hazardous Waste Disposal	Sewage Disposal	Solid Waste Disposal	Private- Use Portion	Other	Total
Alaska	\$77.2	\$31.2											\$108.4
Arizona	96.2	25.0	21.7	8.1									151.0
Arkansas	50.0	50.0	78.7			2.0			46.7				227.4
California	642.4		151.3	467.7					147.0				1,408.4
Colorado	101.5	80.2	23.5	6.7									211.8
Connecticut	184.0		17.4	52.0						55.3		4.0	312.7
Delaware	85.4		12.0				20.0						117.4
Florida	419.2		67.1	201.1					29.0	523.9	67.1	26.5	1,333.9
Georgia	92.1		164.7	27.2					87.0		10.1		381.1
Hawaii				120.1									120.1
Idaho	147.9		31.2										179.1
Illinois	104.6	85.1	63.0	10.0				16.0	31.9				310.6
Indiana		50.0	170.8	0.6		40.5	23.5	20.0					305.3
Iowa	99.0		48.2						1.3		3.2	16.3	168.1
Kansas	104.9		36.0					7.8					148.7
Kentucky			119.0										119.0
Louisiana	159.0	75.0	12.5	1.0									247.5
Maine	24.5		37.2	20.2									81.9
Maryland	129.7		32.9			20.0			0.7				183.3
Massachusetts	59.0	30.0	43.0	108.5								6.0	246.5
Michigan	69.9		240.4	14.9				2.5	22.9	6.0		224.9	581.5
Minnesota	94.7		90.4	17.1					18.9			0.5	221.7
Mississippi	52.4		60.8							21.5			134.7
Missouri	215.0	8.7	98.7	19.6									341.9
Montana	25.0	105.8								65.0			195.8
Nebraska	1.5	8.0	18.5										28.0
Nevada	73.0		22.6	6.1			75.0						176.7
New Hampshire	150.4		10.6	12.5		1.6				90.3		84.3	349.7
New Jersey	268.0		112.0		\$30.5	25.6				275.0	20.0		731.1
New Mexico	35.0		18.0				2.2						55.2

Table 133 (cont.)
Tax-Exempt Private-Activity Bonds Issued in 1989, by State and Type of Activity
(millions)

State ¹	Mortgage Revenue Bonds	Student Loans	Small Issues	Multi-Family Housing	Qualified Redevelopment	Furnishing Water	Local Furnishing of Electricity or Gas	Hazardous Waste Disposal	Sewage Disposal	Solid Waste Disposal	Private-Use Portion	Other	Total
New York	\$200.0		\$213.1	\$64.3	\$7.1	\$20.0	\$350.0		\$79.2	\$9.4		\$9.9	\$952.7
North Carolina	106.0		163.0			12.0				124.0			405.0
North Dakota	100.0	100.0		0.9			59.4			50.9			311.2
Ohio	426.2	65.3	217.2		10.0	0.8	47.5		4.2				771.3
Oklahoma	119.6	9.0	37.3					6.2					172.1
Oregon	69.9		55.1	7.0		5.4						0.3	137.7
Pennsylvania	113.0		113.0	4.0						150.0			380.0
Rhode Island	19.5		8.4										27.9
South Carolina		47.2	147.3										194.5
South Dakota		224.0									7.4		231.4
Tennessee	141.0		122.3					7.0			28.0		298.2
Texas	349.0	197.0	32.0			34.0				200.0		45.0	857.0
Utah	89.9		8.6	1.0	25.0		18.8	25.0					168.3
Vermont	111.4		5.0	18.9									135.3
Virginia	49.2	24.0	98.1		100.0					15.0			286.3
Washington	63.7		68.8	12.4			12.0						156.8
West Virginia			11.1	50.0			168.9						230.0
Wisconsin	71.5		125.2	40.1							0.7		237.5
Wyoming	14.8	35.0											49.8
United States	\$5,606.2	\$1,250.4	\$3,227.6	\$1,291.9	\$172.6	\$161.8	\$777.0	\$84.5	\$422.2	\$1,633.0	\$136.5	\$417.8	\$15,181.5
Number of States	43	19	43	26	5	10	10	7	11	13	7	10	

Note: "Other" includes the following categories: mass commuting vehicles, local district heating and cooling, high-speed rail transit, takeover of investor-owned utilities, pollution control, and the "other" category.

¹ Data for Alabama are not included. The District of Columbia did not respond to the survey.

Source: ACIR, *The Volume Cap for Tax-Exempt Private Activity Bonds: State and Local Experience in 1989*.

Table 134
State Private-Activity Bond Volume Caps, Total, Per Capita, and Percentage Used in 1989 and 1990

State	1990 Volume Cap			1989 Volume Cap		
	Total (millions)	Per Capita	Percentage Used	Total (millions)	Per Capita	Percentage Used
Alabama	\$205,900	\$50	82%	\$206,350	\$50	n.a.
Alaska	150,000	285	47	150,000	292	22%
Arizona	177,800	50	65	173,300	50	79
Arkansas	150,000	62	99	150,000	62	85
California	1,453,150	50	86	1,408,400	50	100
Colorado	165,850	50	94	164,500	50	56
Connecticut	161,950	50	87	162,050	50	84
Delaware	150,000	223	0	150,000	227	n.a.
District of Columbia	150,000	248	n.a.	150,000	242	33
Florida	633,550	50	88	618,850	50	96
Georgia	321,800	50	96	320,050	50	100
Hawaii	150,000	135	17	150,000	137	29
Idaho	150,000	148	6	150,000	150	21
Illinois	582,900	50	n.a.	577,200	50	92
Indiana	279,650	50	89	278,750	50	87
Iowa	150,000	53	97	150,000	53	71
Kansas	150,000	60	98	150,000	60	86
Kentucky	186,350	50	63	186,050	50	64
Louisiana	219,100	50	83	221,000	50	70
Maine	150,000	123	100	150,000	124	25
Maryland	234,700	50	62	232,200	50	56
Massachusetts	295,650	50	87	293,550	50	56
Michigan	463,650	50	99	465,000	50	79
Minnesota	217,650	50	89	215,300	50	100
Mississippi	150,000	57	47	150,000	57	57
Missouri	257,950	50	100	256,950	50	100
Montana	150,000	186	0	150,000	187	43
Nebraska	150,000	83	31	150,000	94	12
Nevada	150,000	135	64	150,000	142	30
New Hampshire	150,000	136	55	150,000	137	100
New Jersey	386,800	50	30	386,000	50	57
New Mexico	150,000	98	3	150,000	99	12
New York	897,500	50	49	894,900	50	67
North Carolina	428,550	50	54	326,300	50	54
North Dakota	150,000	227	11	150,000	226	74
Ohio	545,350	50	94	543,600	50	100
Oklahoma	161,200	50	92	163,150	50	100
Oregon	150,000	53	73	150,000	55	77
Pennsylvania	602,000	50	70	601,350	50	35
Rhode Island	150,000	150	62	150,000	151	6
South Carolina	175,600	50	95	174,650	50	84
South Dakota	150,000	210	7	150,000	210	38
Tennessee	247,000	50	19	245,950	50	72
Texas	849,550	50	100	839,000	50	98
Utah	150,000	88	96	150,000	89	88
Vermont	150,000	265	34	150,000	270	35
Virginia	304,900	50	90	299,800	50	62
Washington	238,050	50	97	230,950	50	62
West Virginia	150,000	81	78	150,000	80	100
Wisconsin	243,350	50	89	242,900	50	83
Wyoming	150,000	316	14	150,000	318	23
Total	\$14,387,450			\$14,178,050		

Note: Data for 1990 are preliminary.

n.a.— not available

Source: ACIR, *Intergovernmental Perspective*, Summer 1991; and ACIR, *The Volume Cap for Tax-Exempt Private Activity Bonds: State and Local Experience in 1989*.

Special Features

The tables in this section present information on Medicaid and public education.

The Medicaid tables exhibit the federal matching ratios and the state-by-state expenditures. The public education tables include the current expenditures per pupil by state and the source of school district revenues by state.

Table 135 presents the federal Medicaid matching ratios for selected years from 1966 to 1993. These ratios show how much the federal government contributes to the Medicaid expenditures of each state. In 1991, the federal government contributed from 50 percent to 80 percent. Actual state Medicaid expenditures are shown in Table 136 for 1988 to 1991. Overall, total Medicaid expenditures increased 11 percent from 1988 to 1989, 18

percent from 1989 to 1990, and 20 percent from 1990 to 1991.

The public education tables (Tables 137 and 138) contain data collected by the Department of Education. Expenditures per pupil are displayed in Table 137. The data is shown in constant (1989-1990) dollars to show the increase in per pupil expenditures after adjusting for inflation. The average expenditure per student in 1989-90 was \$4,960, which is a 31 percent increase since 1979-1980. Table 138 presents the source of school district revenues for selected years 1959 through 1990, by state. On average, the federal government contributes 6.1 percent to school districts, the states contribute 47.2 percent and the local governments contribute 46.6 percent.

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Table 135
Federal Medicaid Assistance Matching Ratios, Selected Fiscal Years, 1966-1993

State	1966	1971	1976	1981	1986	1991	1992	1993 ^e
New England								
Connecticut	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maine	69.57	68.33	70.60	69.53	68.86	63.49	62.40	61.81
Massachusetts	50.00	50.00	50.00	51.75	50.00	50.00	50.00	50.00
New Hampshire	61.31	59.18	60.28	61.11	54.42	50.00	50.00	50.00
Rhode Island	56.13	51.70	56.55	57.81	56.33	53.74	53.29	53.64
Vermont	68.44	64.96	69.82	68.40	67.06	61.97	61.37	59.88
Midwest								
Delaware	50.00	50.00	50.00	50.00	50.00	50.00	50.12	50.00
District of Columbia	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Maryland	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New Jersey	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
New York	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Pennsylvania	54.38	54.60	55.39	55.14	56.72	56.64	56.84	55.48
Great Lakes								
Illinois	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Indiana	55.77	52.85	57.47	57.28	62.82	63.24	63.85	63.21
Michigan	50.31	50.00	50.00	50.00	56.79	54.17	55.41	55.84
Ohio	52.33	52.42	53.39	55.10	58.30	59.93	60.63	60.25
Wisconsin	57.60	55.21	59.91	57.95	57.54	59.62	60.38	60.42
Plains								
Iowa	60.39	55.27	57.13	56.57	58.90	63.41	65.04	62.74
Kansas	61.45	57.78	54.02	53.52	50.00	57.35	59.23	58.18
Minnesota	60.46	56.95	56.84	55.64	53.41	53.43	54.43	54.93
Missouri	53.90	59.29	58.98	60.36	60.62	59.82	60.84	60.26
Nebraska	60.39	57.25	55.59	57.62	57.11	62.71	64.50	61.32
North Dakota	66.67	70.48	57.59	61.44	55.12	70.00	72.75	72.21
South Dakota	71.05	69.91	67.23	68.78	67.82	71.69	72.59	70.27
Southeast								
Alabama	79.85	78.54	73.79	71.32	72.30	72.73	72.93	71.45
Arkansas	81.67	79.76	74.60	72.87	73.83	75.12	75.66	74.41
Florida	65.21	64.10	57.34	58.94	56.16	54.46	54.69	55.03
Georgia	74.91	71.48	66.10	66.76	66.05	61.34	61.78	62.08
Kentucky	76.70	74.30	71.37	68.07	70.23	72.96	72.82	71.69
Louisiana	76.41	73.57	72.41	68.82	63.81	74.48	75.44	73.71
Mississippi	83.00	83.00	78.28	77.55	78.42	79.93	79.99	79.01
North Carolina	75.58	73.96	68.03	67.64	69.18	66.60	66.52	65.92
South Carolina	81.30	78.68	73.58	70.97	72.70	72.58	72.66	71.28
Tennessee	76.86	74.62	70.43	69.43	70.20	68.57	68.41	67.57
Virginia	66.96	65.04	58.34	56.54	53.14	50.00	50.00	50.00
West Virginia	74.27	75.73	71.90	67.35	71.53	77.00	77.68	76.29
Southwest								
Arizona	63.94	66.42	60.48	61.47	62.28	61.72	62.61	65.89
New Mexico	70.73	71.48	73.29	69.03	68.94	73.38	74.33	73.85
Oklahoma	70.32	68.84	67.42	63.64	57.60	69.65	70.74	69.67
Texas	67.27	65.66	63.59	58.35	53.56	63.53	64.18	64.44
Rocky Mountain								
Colorado	53.08	56.24	54.69	53.16	50.00	53.59	54.79	54.42
Idaho	70.73	68.91	68.18	65.70	69.36	73.65	73.24	71.20
Montana	62.86	64.72	63.21	64.28	66.38	71.73	71.70	70.92
Utah	66.30	68.23	70.04	68.07	72.62	74.89	75.11	75.29
Wyoming	55.47	60.38	60.94	50.00	50.00	68.14	69.10	67.11
Far West								
California	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Nevada	50.00	50.00	50.00	50.00	50.00	50.00	50.00	52.28
Oregon	54.12	56.35	59.04	55.66	61.54	63.50	63.55	62.39
Washington	50.81	50.00	53.72	50.00	50.06	54.21	54.98	55.02
Alaska	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Hawaii	52.97	50.75	50.00	50.00	51.00	54.14	52.57	50.00

e—estimate

Note: The federal Medicaid matching ratio (FMAR) varies from a minimum of 50 percent to a maximum of 83 percent. FMAR = 100 percent - state share. State share = [(state per capita personal income)² / (U.S. per capita personal income)²] X 45 percent.

Source: U.S. Department of Health and Human Services, Health Care Financing Administration, *Medicaid Data Book, 1988*, Table 4.19; *Medicare and Medicaid Data Book, 1990*, Table 4.9; and *Federal Funds Information for States*, Issue Brief, September 12, 1991, p. 7.

Table 136
**State Medicaid Expenditures, Total, as Percentage of State General Expenditures, and Percentage Change,
 Fiscal Years 1987-1991**

State	Amount (millions)					as Percentage of State General Expenditures					Percentage Change			
	1987	1988	1989	1990	1991 ^e	1987	1988	1989	1990	1991 ^e	1987-88	1988-89	1989-90	1990-91
New England														
Connecticut	\$600	\$694	\$816	\$964	\$1,170	8.6%	8.6%	9.3%	10.2%	12.1%	15.7%	17.6%	18.1%	21.4%
Maine	283	314	392	396	445	14.6	15.0	15.7	14.9	15.3	11.0	24.8	1.0	12.4
Massachusetts	1,423	1,593	1,766	2,612	2,581	9.7	10.5	10.6	15.2	15.0	11.9	10.9	47.9	-1.2
New Hampshire	144	183	140	215	258	12.7	13.1	13.1	11.9	17.7	27.1	-23.5	53.6	20.0
Rhode Island	293	313	348	428	463	17.9	16.3	16.6	19.1	20.2	6.8	11.2	23.0	8.2
Vermont	98	110	113	146	192	10.4	10.5	9.8	11.9	14.9	12.2	2.7	29.2	31.5
Mideast														
Delaware	90	96	114	131	156	5.4	5.2	5.6	6.0	6.8	6.7	18.8	14.9	19.1
District of Columbia	298	362	354	n.a.	n.a.	9.3	8.6	8.1	n.a.	n.a.	21.5	-2.2	n.a.	n.a.
Maryland	804	906	996	1,152	1,216	9.2	9.7	9.8	10.2	10.4	12.7	9.9	15.7	5.6
New Jersey	1,551	1,741	1,913	2,256	2,646	11.7	12.0	12.0	13.8	14.6	12.3	9.9	17.9	17.3
New York	6,330	6,960	7,698	8,362	9,639	17.6	17.4	17.7	18.0	19.6	10.0	10.6	8.6	15.3
Pennsylvania	2,125	2,252	2,511	2,670	3,910	11.7	11.6	12.2	12.2	15.9	6.0	11.5	6.3	46.4
Great Lakes														
Illinois	1,784	1,850	2,151	2,250	2,540	10.6	10.7	11.9	11.9	12.3	3.7	16.3	4.6	12.9
Indiana	933	1,017	1,136	1,446	1,766	12.6	13.2	13.8	16.0	17.8	9.0	11.7	27.3	22.1
Michigan	1,576	1,677	1,593	2,799	2,553	10.7	10.8	10.0	16.0	13.9	6.4	-5.0	75.7	-8.8
Ohio	2,037	2,250	2,269	2,800	3,376	11.5	11.7	11.6	13.3	14.6	10.5	0.8	23.4	20.6
Wisconsin	1,114	1,155	1,251	1,423	1,537	10.2	11.7	12.2	12.9	13.0	3.7	8.3	13.7	8.0
Plains														
Iowa	428	478	533	624	740	6.4	7.8	8.0	8.9	10.0	11.7	11.5	17.1	18.6
Kansas	249	281	325	409	513	6.9	7.3	7.6	8.6	9.9	12.9	15.7	25.8	25.4
Minnesota	1,109	1,194	1,277	1,421	1,606	11.1	13.8	14.0	14.2	14.5	7.7	7.0	11.3	13.0
Missouri	566	621	722	832	1,281	8.8	8.9	9.9	10.4	15.0	9.7	16.3	15.2	54.0
Nebraska	195	231	260	311	320	9.6	10.6	10.8	11.3	9.5	18.5	12.6	19.6	2.9
North Dakota	166	156	170	174	186	13.6	11.1	11.1	11.5	12.4	-6.0	9.0	2.4	6.9
South Dakota	114	123	144	160	180	10.8	10.7	13.4	13.8	13.8	7.9	17.1	11.1	12.5
Southeast														
Alabama	421	463	538	834	1,118	7.8	7.2	7.7	11.3	13.9	10.0	16.2	55.0	34.1
Arkansas	358	436	507	600	637	10.3	11.3	12.3	13.2	13.3	21.8	16.3	18.3	6.2
Florida	1,394	1,576	2,001	2,407	3,281	8.3	8.5	9.4	10.6	12.1	13.1	27.0	20.3	36.3
Georgia	911	1,087	1,240	1,497	2,001	11.5	12.5	12.4	12.7	15.9	19.3	14.1	20.7	33.7
Kentucky	629	708	815	946	1,198	9.6	9.7	11.3	12.2	12.2	12.6	15.1	16.1	26.6
Louisiana	882	903	1,147	1,319	1,691	12.0	12.3	15.5	15.6	17.8	2.4	27.0	15.0	28.2

Table 136 (cont.)
State Medicaid Expenditures, Total, as Percentage of State General Expenditures, and Percentage Change,
Fiscal Years 1987-1991

State	Amount (millions)					as Percentage of State General Expenditures					Percentage Change			
	1987	1988	1989	1990	1991 ^e	1987	1988	1989	1990	1991 ^e	1987-88	1988-89	1989-90	1990-91
Southeast (cont.)														
Mississippi	\$384	\$401	\$464	\$608	\$707	10.5%	10.3%	11.3%	14.9%	15.0%	4.4%	15.7%	31.0%	16.3%
North Carolina	823	931	1,119	1,358	1,565	9.3	9.6	10.5	11.5	12.4	13.1	20.2	21.4	15.2
South Carolina	421	455	612	752	1,003	7.8	7.7	8.8	9.8	11.9	8.1	34.5	22.9	33.4
Tennessee	820	995	1,038	1,370	1,633	13.4	16.5	15.3	18.2	20.0	21.3	4.3	32.0	19.2
Virginia	702	734	901	1,004	1,301	7.5	7.1	7.9	8.2	9.9	4.6	22.8	11.4	29.6
West Virginia	255	252	333	451	482	7.6	7.6	10.0	12.3	11.9	-1.2	32.1	35.4	6.9
Southwest														
Arizona	n.a.	311	442	643	909	n.a.	6.4	8.4	10.7	12.7	n.a.	42.1	45.5	41.4
New Mexico	192	216	255	279	341	7.1	7.1	8.4	7.3	8.9	12.5	18.1	9.4	22.2
Oklahoma	525	577	636	706	817	10.4	11.2	11.3	11.9	12.2	9.9	10.2	11.0	15.7
Texas	824	2,153	2,408	3,069	4,308	4.6	11.4	13.0	13.0	16.4	161.3	11.8	27.5	40.4
Rocky Mountain														
Colorado	399	440	476	584	701	8.9	9.5	9.3	11.0	12.9	10.3	8.2	22.7	20.0
Idaho	84	100	112	149	200	6.3	6.9	7.2	8.2	9.8	19.0	12.0	33.0	34.2
Montana	144	157	171	172	201	9.3	9.7	9.5	9.8	10.0	9.0	8.9	0.6	16.9
Utah	208	197	207	270	327	7.8	6.9	7.3	8.4	9.4	-5.3	5.1	30.4	21.1
Wyoming	41	43	55	62	65	2.4	2.6	4.6	4.5	4.6	4.9	27.9	12.7	4.8
Far West														
California	5,329	5,659	6,209	7,170	8,670	10.1	9.9	10.1	10.7	11.4	6.2	9.7	15.5	20.9
Nevada	121	103 ^e	114 ^e	n.a.	n.a.	8.9	7.3 ^e	7.3 ^e	n.a.	n.a.	-14.9	10.7	n.a.	n.a.
Oregon	286	304	330	524	700	4.8	4.9	5.0	7.5	9.3	6.3	8.6	58.8	33.6
Washington	795	920	995	1,209	1,431	8.9	9.8	9.8	10.7	10.7	15.7	8.2	21.5	18.4
Alaska	75	100	113	156	200	2.3	3.1	3.5	4.2	5.3	33.3	13.0	38.1	28.2
Hawaii	176	190	210	239	254	5.8	5.8	5.8	5.5	4.9	8.0	10.5	13.8	6.3

n.a.—not available

^e—estimate

Source: National Association of State Budget Officers, *State Expenditure Reports* for 1988, 1989, 1990, and 1991.

Table 137
Expenditures per Pupil in Average Daily Attendance, in 1989-1990 Dollars,
Selected School Years 1959-1960 to 1989-1990

State	Expenditures per Pupil (school years) ¹				Average Annual Change			
	1959-60	1969-70	1979-80	1989-90	1959-60 to 1969-70	1969-70 to 1979-80	1979-80 to 1989-90	1959-60 to 1989-90
United States	\$1,621	\$2,743	\$3,716	\$4,960	5.4%	3.1%	2.9%	3.8%
Alabama	1,042	1,828	2,636	3,327	5.8	3.7	2.4	3.9
Alaska	2,361	3,773	7,732	8,374	4.8	7.4	0.8	4.3
Arizona	1,744	2,421	3,223	4,057	3.3	2.9	2.3	2.9
Arkansas	973	1,908	2,575	3,485	7.0	3.0	3.1	4.3
California	1,832	2,915	3,709	4,391	4.8	2.4	1.7	3.0
Colorado	1,712	2,480	3,960	4,720	3.8	4.8	1.8	3.4
Connecticut	1,884	3,197	3,958	7,604	5.4	2.2	6.7	4.8
Delaware	1,969	3,025	4,680	5,696	4.4	4.5	2.0	3.6
District of Columbia	1,863	3,423	5,330	8,904	6.3	4.5	5.3	5.4
Florida	1,373	2,461	3,090	4,997	6.0	2.3	4.9	4.4
Georgia	1,095	1,976	2,658	4,187	6.1	3.0	4.6	4.6
Hawaii	1,403	2,825	3,797	4,448	7.2	3.0	1.6	3.9
Idaho	1,252	2,028	2,714	3,078	4.9	3.0	1.3	3.0
Illinois	1,895	3,057	4,231	5,118	4.9	3.3	1.9	3.4
Indiana	1,593	2,447	3,079	4,549	4.4	2.3	4.0	3.6
Iowa	1,589	2,837	3,805	4,453	6.0	3.0	1.6	3.5
Kansas	1,503	2,592	3,554	4,752	5.6	3.2	2.9	3.9
Kentucky	1,007	1,833	2,782	3,675	6.2	4.3	2.8	4.4
Louisiana	1,607	2,178	2,931	3,855	3.1	3.0	2.8	3.0
Maine	1,222	2,328	2,983	5,373	6.7	2.5	6.1	5.1
Maryland	1,697	3,087	4,249	6,196	6.2	3.2	3.8	4.4
Massachusetts	1,767	2,888	4,611	6,237	5.0	4.8	3.1	4.3
Michigan	1,794	3,038	4,318	5,546	5.4	3.6	2.5	3.8
Minnesota	1,837	3,037	3,904	4,971	5.2	2.5	2.4	3.4
Mississippi	890	1,684	2,721	3,096	6.6	4.9	1.3	4.2
Missouri	1,486	2,382	3,167	4,507	4.8	2.9	3.6	3.8
Montana	1,775	2,628	4,050	4,736	4.0	4.4	1.6	3.3
Nebraska	1,456	2,475	3,516	4,842	5.4	3.6	3.3	4.1
Nevada	1,860	2,586	3,415	4,117	3.4	2.8	1.9	2.7
New Hampshire	1,501	2,430	3,134	5,304	4.9	2.6	5.4	4.3
New Jersey	1,675	3,416	5,220	7,991	7.4	4.3	4.4	5.3
New Mexico	1,567	2,376	3,326	3,518	4.3	3.4	0.6	2.7
New York	2,427	4,460	5,663	8,062	6.3	2.4	3.6	4.1
North Carolina	1,025	2,058	2,869	4,268	7.2	3.4	4.1	4.9
North Dakota	1,585	2,318	3,141	4,189	3.9	3.1	2.9	3.3
Ohio	1,577	2,454	3,393	5,136	4.5	3.3	4.2	4.0
Oklahoma	1,346	2,032	3,151	3,512	4.2	4.5	1.1	3.2
Oregon	1,937	3,108	4,403	5,521	4.8	3.5	2.3	3.6
Pennsylvania	1,769	2,964	4,146	6,061	5.3	3.4	3.9	4.2
Rhode Island	1,786	2,996	4,254	6,249	5.3	3.6	3.9	4.3
South Carolina	951	2,059	2,866	4,088	8.0	3.4	3.6	5.0
South Dakota	1,499	2,319	3,120	3,732	4.5	3.0	1.8	3.1
Tennessee	1,029	1,903	2,675	3,664	6.3	3.5	3.2	4.3
Texas	1,436	2,098	3,133	4,150	3.9	4.1	2.9	3.6
Utah	1,393	2,105	2,710	2,730	4.2	2.6	0.1	2.3
Vermont	1,486	2,713	3,266	6,227	6.2	1.9	6.7	4.9
Virginia	1,185	2,379	3,222	4,612	7.2	3.1	3.7	4.6
Washington	1,817	3,077	4,200	4,681	5.4	3.2	1.1	3.2
West Virginia	1,117	2,252	3,141	4,359	7.3	3.4	3.3	4.6
Wisconsin	1,785	2,967	4,051	5,524	5.2	3.2	3.1	3.8
Wyoming	1,946	2,877	4,133	5,577	4.0	3.7	3.0	3.6

¹ All amounts are in 1989-90 dollars.

Source: U.S. Department of Education, Office of Educational Research and Improvement, unpublished data.

Table 138
Source of School District Revenues, Selected Years 1959-1960 through 1989-1990

State	1959-60			1969-70			1979-80			1989-90		
	Federal	State	Local	Federal	State	Local	Federal	State	Local	Federal	State	Local
United States	3.7%	39.5%	56.8%	7.2%	40.9%	51.8%	9.2%	48.9%	42.0%	6.1%	47.2%	46.6%
Alabama	8.1	69.3	22.6	15.2	63.3	21.5	12.6	69.0	18.4	11.2	60.0	28.8
Alaska	17.9	50.0	32.1	27.1	53.3	19.6	13.0	70.2	16.9	12.8	62.4	24.8
Arizona	6.8	39.5	53.7	8.2	46.4	45.4	11.1	41.6	47.3	7.9	43.5	48.6
Arkansas	8.0	47.7	44.3	18.2	44.5	37.3	14.5	53.0	32.5	9.6	56.8	33.6
California	3.6	42.7	53.7	5.3	37.3	57.4	8.7	71.2	19.1	6.6	66.9	26.5
Colorado	5.7	19.9	74.4	7.6	27.8	64.5	6.1	41.0	52.9	4.8	38.1	57.1
Connecticut	3.0	26.8	70.2	2.1	25.2	72.8	6.1	31.5	62.5	4.6	43.1	52.3
Delaware	2.2	78.9	18.9	7.4	71.3	21.3	13.0	64.7	22.3	7.3	66.8	25.9
District of Columbia	0.8	n.a.	99.2	30.2	n.a.	69.8	15.8	n.a.	84.2	9.8	n.a.	90.2
Florida	2.2	57.7	40.1	9.5	55.7	34.8	11.0	55.2	33.7	6.2	51.2	42.5
Georgia	11.1	62.8	25.1	10.5	58.3	31.1	11.8	57.6	30.6	6.3	53.1	40.5
Hawaii	13.6	69.9	16.5	9.7	87.2	3.2	12.5	85.2	2.4	10.1	87.3	2.6
Idaho	5.8	33.2	61.0	8.4	37.8	53.8	9.5	55.0	35.5	8.0	60.2	31.8
Illinois	2.7	18.9	78.4	5.7	34.6	59.5	12.8	41.2	46.0	5.9	32.8	61.3
Indiana	3.1	29.8	67.1	6.8	39.4	53.8	6.9	56.1	37.0	4.9	57.7	37.4
Iowa	2.9	12.1	85.0	3.6	28.0	68.4	6.7	42.2	51.0	4.9	49.1	46.0
Kansas	5.3	21.5	73.2	5.9	31.2	62.9	6.9	43.3	49.8	5.0	44.2	50.9
Kentucky	4.7	44.9	50.4	13.6	56.2	30.2	12.5	69.7	17.8	9.8	68.5	21.6
Louisiana	2.4	67.7	29.9	11.9	56.4	31.7	14.8	54.4	30.8	10.1	55.5	34.4
Maine	4.0	30.6	65.4	6.7	32.5	60.8	9.6	48.9	41.5	5.4	53.1	41.4
Maryland	6.9	36.4	56.7	6.4	35.2	58.4	8.0	40.2	51.8	4.6	37.7	57.7
Massachusetts	2.0	20.5	77.5	6.0	20.0	74.0	6.5	36.3	57.2	4.7	34.5	60.8
Michigan	2.8	43.8	53.4	3.9	45.1	51.0	7.4	42.7	49.9	5.7	26.8	67.4
Minnesota	2.7	38.2	59.1	5.3	46.0	37.3	6.1	56.6	37.3	4.1	52.4	43.5
Mississippi	9.2	52.4	38.4	21.4	53.1	22.8	24.1	53.1	22.8	15.5	56.2	28.3
Missouri	4.8	30.5	64.7	7.9	33.7	58.4	9.7	36.7	53.6	5.5	40.0	54.4
Montana	3.7	25.4	70.9	8.5	25.4	66.2	8.4	49.3	42.2	9.0	45.9	45.1
Nebraska	4.3	4.3	91.4	6.4	17.6	76.0	7.9	18.2	73.9	5.9	23.1	71.0
Nevada	9.4	56.4	34.2	8.8	36.5	54.7	8.6	58.5	32.9	4.2	38.0	57.8
New Hampshire	4.6	5.3	90.1	5.1	8.3	86.7	5.1	6.8	88.1	2.8	8.4	88.8
New Jersey	1.5	24.1	74.4	5.4	27.0	67.6	4.1	40.4	55.5	3.8	39.8	56.4
New Mexico	15.2	69.4	15.4	17.7	61.9	20.4	16.6	63.4	20.0	12.3	72.9	14.8
New York	1.2	39.3	59.5	4.7	46.4	48.9	5.0	40.6	54.4	5.1	40.7	54.1
North Carolina	4.7	68.3	27.0	15.6	65.7	18.7	15.2	62.4	22.3	6.4	66.8	26.8
North Dakota	1.7	31.3	67.0	9.3	25.7	65.0	7.7	46.5	45.7	9.8	44.8	45.5
Ohio	2.8	30.3	66.9	5.0	28.3	66.7	7.7	40.6	51.6	5.4	43.6	51.1
Oklahoma	7.2	42.2	50.6	11.8	43.8	44.4	11.8	43.8	44.4	5.6	57.0	37.4
Oregon	4.5	29.5	66.0	6.0	20.8	73.2	9.9	35.5	54.6	6.1	25.1	68.8
Pennsylvania	1.8	50.2	48.0	6.2	46.2	47.6	8.5	45.0	46.5	5.2	43.6	51.2
Rhode Island	4.0	18.1	77.9	5.9	38.8	55.4	5.9	38.8	55.4	4.9	43.1	52.0
South Carolina	5.8	70.9	23.3	14.0	59.5	26.4	14.9	56.8	28.3	8.0	50.0	41.9
South Dakota	5.3	8.6	86.1	11.7	13.1	75.2	13.9	20.8	65.3	11.5	25.9	62.6
Tennessee	3.7	54.0	42.3	11.9	48.0	40.1	14.0	48.3	37.7	9.0	45.8	45.2
Texas	4.6	49.9	45.5	9.3	46.4	44.3	11.0	50.1	38.9	7.3	41.9	50.8
Utah	5.3	41.9	52.8	7.6	52.8	38.2	7.8	54.0	38.2	6.6	56.6	36.8
Vermont	0.8	23.1	76.1	2.9	37.1	60.0	7.7	28.0	64.2	4.3	32.2	63.4
Virginia	9.5	36.5	54.0	11.1	36.4	52.5	9.5	40.9	49.6	5.3	33.1	61.7
Washington	5.7	61.1	33.2	6.6	56.6	36.8	8.6	70.8	20.6	5.8	71.6	22.6
West Virginia	4.2	54.2	41.6	12.4	48.2	39.4	10.6	60.1	29.3	7.5	65.7	26.8
Wisconsin	2.9	21.3	75.8	2.5	31.6	65.9	5.5	37.6	56.8	4.1	40.2	55.7
Wyoming	5.7	45.7	48.6	20.2	24.8	55.0	6.6	29.6	63.8	5.0	51.2	43.8

n.a.—not applicable

Sources: Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1988 Edition*, Volume II (Washington, DC, 1988), Table 58; and U.S. Department of Education, Office of Educational Research and Improvement, unpublished data.

266 Advisory Commission on Intergovernmental Relations

State Fiscal Capacity: Representative Tax System and Representative Expenditures

The fiscal capacity of a state is the potential ability of its governments to raise revenues from their own sources relative to the cost of their service responsibilities, allowing for revenues received from the federal government and other states.

The Representative Tax System (RTS) is a measure of the relative revenue-raising abilities of the 50 states and the District of Columbia. The RTS estimates the yield in each state of a “representative” tax system, that is, the average system actually in place throughout the nation at the time the estimates are calculated.

An index of 100 is the national average. For example, a state with a *tax capacity* index of 110 has revenue raising ability 10 percent above the national average, while a state with an index of 65 has a capacity to raise revenues that is 35 percent below average. The tax capacity indexes are derived from estimates of the per capita amounts of tax revenues that could be raised in each state if the same state-local tax system (representative of an average tax system) were used in every state. In 1990, the taxes in this representative tax system comprised 100 percent of all tax sources; previously, they reflected approximately 96 percent of total state-local tax revenues, including all the major tax sources.

The Representative Tax System indexes of *tax effort* are measures of the relative extent to which states utilize their available taxing capacity or tax bases. An index of 100

is the national average. For example, a state with a tax effort index of 90 collects 10 percent less in total state-local tax revenues than it would if it taxed at a national average level, and a state with a tax effort index of 125 taps its tax bases 25 percent more heavily than the average state. The tax effort indexes are derived by comparing actual state-local tax revenues per capita with the state’s estimated tax capacity per capita (see above). The resulting tax effort measures show how heavily the governments in a state tax relative to the state-local jurisdictions in other states, given the tax bases available in each state.

Estimates of representative expenditures provide a measure of the relative cost of states’ service responsibilities that, in conjunction with the RTS estimates, can be used to compute a measure of fiscal capacity. Representative expenditures are estimates of the cost in each state and the District of Columbia of providing the actual, national-average (“representative”) level and mix of public services.

As in the RTS, the estimates are presented in the form of an index of the estimate of each state’s per capita representative expenditures to the national average per capita amount. For example, a state with a representative expenditure index of 120 has per capita public service costs 20 percent higher than the national average; a state with an index of 75 has relative service costs (sometimes referred to as “needs”) that are 25 percent below the national average.

Table 139
Representative Tax System—Tax Capacity Indexes, Selected Years 1967-1988¹

Region and State	1988	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100	100
New England												
Connecticut	143	135	127	124	124	117	110	112	109	112	110	117
Maine	98	95	89	88	90	84	79	80	80	82	84	81
Massachusetts	129	124	113	111	107	101	96	96	93	95	98	98
New Hampshire	126	119	112	110	108	100	95	97	96	102	102	110
Rhode Island	99	92	88	86	86	81	80	84	84	87	88	91
Vermont	105	99	97	95	94	89	84	84	85	93	94	88
Mideast												
Delaware	124	121	123	123	118	115	111	111	110	120	124	123
District of Columbia	123	122	123	120	117	115	111	111	110	123	118	121
Maryland	109	108	105	105	99	100	98	99	99	101	101	101
New Jersey	124	121	117	114	112	106	105	105	102	106	109	107
New York	109	107	101	98	95	92	89	90	89	94	98	108
Pennsylvania	94	90	89	88	88	89	90	93	93	99	98	91
Great Lakes												
Illinois	99	96	96	97	98	99	104	108	112	112	112	114
Indiana	87	87	87	87	86	89	91	92	98	100	98	99
Michigan	95	96	94	93	90	93	96	97	104	103	101	104
Ohio	91	91	91	90	89	92	94	97	101	104	104	100
Wisconsin	90	86	89	89	87	87	91	95	100	99	98	94
Plains												
Iowa	83	84	84	87	91	96	102	105	108	105	106	104
Kansas	91	96	99	100	102	106	109	109	109	105	109	105
Minnesota	104	102	101	101	97	99	100	102	105	100	97	95
Missouri	90	93	91	89	89	91	92	94	97	96	96	97
Nebraska	90	91	94	93	101	97	97	97	100	101	106	110
North Dakota	86	94	102	106	111	115	123	108	109	99	101	92
South Dakota	78	78	82	83	87	87	86	90	95	91	94	91
Southeast												
Alabama	76	74	75	73	75	74	74	76	76	77	77	70
Arkansas	74	78	74	75	78	79	82	79	77	78	78	77
Florida	104	105	103	105	103	104	101	100	100	101	102	104
Georgia	94	94	90	89	87	84	81	82	81	84	86	80
Kentucky	81	76	78	77	79	82	82	83	85	83	85	80
Louisiana	83	90	97	102	107	113	117	109	104	99	97	94
Mississippi	65	65	69	70	68	71	72	69	70	70	70	64
North Carolina	91	88	86	87	87	82	80	80	82	83	85	78
South Carolina	79	79	77	77	76	74	75	75	76	77	77	64
Tennessee	84	84	83	81	80	77	79	79	81	83	84	78
Virginia	104	101	98	96	96	94	94	95	93	91	93	86
West Virginia	78	76	77	79	87	92	90	94	92	90	89	75
Southwest												
Arizona	99	99	99	99	97	96	89	89	91	89	92	95
New Mexico	83	91	99	103	108	115	114	107	103	98	97	94
Oklahoma	89	98	105	113	115	126	127	117	108	101	98	102
Texas	96	104	111	117	124	130	132	124	117	112	111	98
Rocky Mountain												
Colorado	107	117	118	121	122	121	113	113	110	107	106	104
Idaho	76	77	78	78	83	86	87	87	91	88	89	91
Montana	85	88	91	95	105	110	114	112	113	103	103	105
Utah	78	80	81	81	82	86	86	86	87	88	86	87
Wyoming	123	151	169	181	182	201	216	196	173	154	154	141
Far West												
California	116	118	120	119	119	116	115	117	116	114	110	124
Nevada	135	147	146	146	147	151	148	154	154	148	145	171
Oregon	91	93	95	94	95	99	99	103	106	104	100	106
Washington	98	98	101	99	101	102	99	103	103	100	98	112
Alaska	159	177	259	250	272	313	324	260	217	158	155	99
Hawaii	114	113	117	118	114	117	105	107	103	107	109	99

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

Source: ACIR, *1988 State Fiscal Capacity and Effort*, M-170, August 1990 (see also earlier editions).

Table 140
Representative Tax System—Tax Effort Indexes, Selected Years 1967-1988¹

Region and State	1988	1986	1985	1984	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100	100	100	100	100
New England												
Connecticut	90	94	99	99	96	99	103	100	102	103	99	93
Maine	105	99	104	105	100	107	113	111	110	100	104	105
Massachusetts	94	103	106	105	112	119	134	135	144	133	129	121
New Hampshire	66	62	65	69	69	75	74	75	78	73	75	81
Rhode Island	104	111	118	123	126	133	130	123	121	114	112	105
Vermont	100	91	93	94	95	102	105	104	110	104	108	119
Mideast												
Delaware	84	81	80	77	82	84	87	89	96	80	84	90
District of Columbia	154	143	138	139	146	145	145	131	132	118	94	90
Maryland	108	99	101	100	107	106	107	109	109	105	106	103
New Jersey	101	103	105	109	109	113	112	112	118	113	103	97
New York	152	152	156	158	163	170	171	167	171	168	160	138
Pennsylvania	97	101	102	105	105	106	105	104	105	94	93	99
Great Lakes												
Illinois	102	106	106	110	107	107	105	102	99	96	99	84
Indiana	93	94	96	95	89	88	88	84	84	83	92	95
Michigan	112	118	120	129	128	120	116	116	113	109	106	100
Ohio	97	103	103	105	103	94	89	87	86	78	80	82
Wisconsin	119	134	128	133	137	128	120	116	118	113	115	124
Plains												
Iowa	113	113	112	112	109	105	98	96	93	90	93	10
Kansas	104	96	96	95	92	88	87	88	87	89	85	96
Minnesota	112	108	119	124	124	111	109	111	115	112	117	119
Missouri	86	82	84	85	87	82	81	84	82	80	84	86
Nebraska	98	96	93	99	94	93	95	102	98	98	85	78
North Dakota	91	89	92	93	81	83	74	79	78	88	92	97
South Dakota	95	95	87	87	85	91	93	88	84	87	87	107
Southeast												
Alabama	84	86	87	90	87	87	91	85	86	79	79	89
Arkansas	84	91	91	87	83	81	79	86	81	78	78	83
Florida	82	77	76	74	75	72	73	74	78	73	74	84
Georgia	89	89	90	89	93	96	97	96	96	89	89	92
Kentucky	88	89	87	89	91	88	88	89	87	84	84	85
Louisiana	90	91	93	81	81	82	77	78	82	79	87	90
Mississippi	94	97	93	95	95	92	95	96	97	94	96	98
North Carolina	93	92	93	89	88	94	95	97	91	87	86	94
South Carolina	96	94	95	95	96	96	95	95	91	86	85	97
Tennessee	83	84	82	81	82	86	87	84	87	82	79	87
Virginia	91	85	87	88	89	90	90	88	88	88	87	90
West Virginia	88	98	103	100	88	86	83	82	82	80	85	96
Southwest												
Arizona	96	99	97	95	91	92	106	117	115	110	108	109
New Mexico	99	88	86	85	79	82	89	83	85	77	85	92
Oklahoma	89	85	84	76	80	78	73	72	74	72	73	80
Texas	88	79	76	69	67	66	65	65	64	68	68	75
Rocky Mountain												
Colorado	89	83	85	82	79	81	84	90	96	95	90	106
Idaho	93	90	90	91	87	85	87	88	90	89	90	105
Montana	102	103	107	101	94	97	92	92	88	94	92	93
Utah	106	107	109	106	98	97	97	101	99	91	89	111
Wyoming	94	117	108	105	113	105	73	74	83	82	70	79
Far West												
California	94	95	94	93	92	99	100	102	95	117	119	108
Nevada	69	65	64	65	64	63	62	60	65	62	70	71
Oregon	99	98	101	103	103	95	101	93	93	92	96	101
Washington	102	103	95	103	104	93	92	94	96	94	101	106
Alaska	127	168	128	141	166	180	184	166	129	130	76	104
Hawaii	112	105	99	99	108	105	126	124	128	115	119	135

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

Source: ACIR, *1988 State Fiscal Capacity and Effort*, M-170, August 1990 (see also earlier editions).

Table 141

Index of the Estimates of Representative Expenditures and RTS Measures of the Fiscal Capacities of the States, with Public Service Costs Accounted for by Resident Population and the Estimates of Representative Expenditures, 1987-88

Rank	State	RTS Fiscal Capacity				Rank	State	RTS Fiscal Capacity			
		Representative Expenditures (1)	Population (2)	Expenditures (2/1) (3)	Change (3 - 2) (4)			Representative Expenditures (1)	Population (2)	Expenditures (2/1) (3)	Change (3 - 2) (4)
	United States	100	100	100	0		United States	100	100	100	0
1	Connecticut	92	143	156	13	26	Nebraska	96	90	94	4
2	Massachusetts	87	129	148	19	27	Oregon	98	91	93	2
3	New Hampshire	85	126	148	22	28	Kansas	98	91	93	2
4	Nevada	96	135	141	6	29	North Carolina	99	91	92	1
5	New Jersey	93	124	133	9	30	Ohio	100	91	91	0
6	Alaska	121	159	131	-28	31	Missouri	100	90	90	0
7	Delaware	96	124	129	5	32	Michigan	108	95	88	-7
8	Hawaii	90	114	127	13	33	Indiana	99	87	88	1
9	Wyoming	102	123	120	-3)	34	Texas	110	96	88	-8
10	District of Columbia	103	123	120	-3)	35	Iowa	96	83	87	4
11	Vermont	89	105	118	13	36	Georgia	109	94	87	-7
12	Rhode Island	86	99	115	16	37	Oklahoma	104	89	86	-3
13	California	101	116	115	-1	38	Montana	102	85	83	-2
14	New York	95	109	114	5	39	North Dakota	105	86	82	-4
15	Florida	93	104	112	8	40	Tennessee	104	84	81	-3
16	Maryland	97	109	112	3	41	South Carolina	103	79	76	-3
17	Maine	89	98	110	12	42	Idaho	100	76	76	-0
18	Colorado	98	107	109	2	43	West Virginia	103	78	76	-2
19	Minnesota	98	104	106	2	44	Louisiana	110	83	75	-8
20	Virginia	99	104	106	2	45	New Mexico	111	83	75	-8
21	Pennsylvania	90	94	104	10	46	Kentucky	108	81	75	-6
22	Washington	99	98	99	1	47	South Dakota	105	78	75	-3
23	Illinois	102	99	97	-2	48	Utah	105	78	74	-4
24	Arizona	103	99	97	-2	49	Alabama	109	76	70	-6
25	Wisconsin	94	90	96	6	50	Arkansas	106	74	70	-4
						51	Mississippi	113	65	57	-8

Note: The states are sorted by the RTS index calculated using representative expenditures as the measure of public service costs (column 3).

Source: ACIR, *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity*; and *1988 State Fiscal Capacity and Effort*.

Table 142
**Indexes of the Estimates of Representative State-Local Expenditures Per Capita
Adjusted for Input-Cost Differences, by Function, 1986-87**

State	Total (1)	Education		Public Welfare (4)	Health and Hospitals (5)	Highways (6)	Police and Correc- tions (7)	Environ- ment and Housing (8)	Interest on General Debt (9)	Governmen- tal Adminis- tration (10)	All Other Expendi- tures (11)
		Primary and Secondary (2)	Higher (3)								
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<i>Standard Deviation</i>	6.4	11.9	6.0	21.1	8.9	21.6	16.3	2.5	0.0	4.9	2.0
Alabama	108.8	107.9	94.9	145.5	115.5	117.5	97.4	97.0	100.0	94.3	97.7
Alaska	121.3	150.2	130.3	92.8	104.6	113.8	140.9	111.7	100.0	122.6	109.1
Arizona	102.6	103.0	97.2	110.6	104.9	112.3	94.3	99.1	100.0	98.3	99.3
Arkansas	106.0	105.2	88.4	144.8	117.7	111.4	86.2	95.4	100.0	91.0	96.4
California	101.3	101.1	103.6	96.0	102.8	93.7	113.7	102.0	100.0	103.9	101.6
Colorado	98.1	101.1	102.2	84.6	92.1	110.1	90.0	100.1	100.0	100.1	100.1
Connecticut	91.7	89.7	105.1	59.3	83.5	97.0	92.2	103.0	100.0	105.9	102.4
Delaware	96.1	87.1	105.1	91.7	95.5	109.1	89.9	100.3	100.0	100.6	100.2
District of Columbia	102.9	73.0	98.7	140.7	117.4	58.4	204.8	98.7	100.0	97.5	99.0
Florida	92.6	79.1	86.5	103.9	99.3	89.1	101.3	97.0	100.0	94.3	97.7
Georgia	108.6	109.9	99.9	127.9	112.4	119.1	110.9	98.1	100.0	96.3	98.5
Hawaii	89.6	85.5	102.2	81.1	83.5	73.4	85.8	98.9	100.0	97.8	99.1
Idaho	100.1	113.0	86.4	104.3	93.5	119.1	68.7	95.3	100.0	90.9	96.3
Illinois	102.4	105.8	106.4	100.7	101.6	84.4	108.3	103.5	100.0	106.7	102.7
Indiana	99.3	106.6	101.6	86.9	94.3	102.8	90.1	100.2	100.0	100.4	100.2
Iowa	95.8	97.0	94.5	90.1	88.2	120.3	71.0	98.3	100.0	96.7	98.7
Kansas	98.4	96.2	94.4	89.9	89.9	145.7	79.9	98.3	100.0	96.6	98.7
Kentucky	108.3	108.5	101.0	135.7	120.4	105.8	96.5	99.2	100.0	98.5	99.4
Louisiana	110.4	110.1	105.6	145.2	119.1	87.5	115.9	100.9	100.0	101.8	100.7
Maine	89.0	83.4	85.8	91.4	88.7	108.5	63.7	92.6	100.0	85.8	94.3
Maryland	97.0	94.8	108.2	77.0	94.5	93.2	112.5	102.1	100.0	104.0	101.6
Massachusetts	87.3	81.4	101.6	69.3	84.1	81.4	77.6	98.7	100.0	97.5	99.0
Michigan	108.3	115.2	111.0	95.8	109.7	104.6	128.8	104.2	100.0	108.1	103.2
Minnesota	98.0	99.0	101.8	85.2	90.7	122.9	78.6	100.9	100.0	101.7	100.7
Mississippi	113.3	112.9	91.8	181.7	124.2	106.7	96.2	94.7	100.0	89.8	95.9
Missouri	100.2	95.0	95.1	108.8	102.8	114.4	96.0	98.7	100.0	97.5	99.0
Montana	102.0	100.0	86.7	100.9	91.1	186.7	71.9	95.3	100.0	90.9	96.3
Nebraska	96.2	90.6	91.5	94.8	86.3	146.8	73.1	96.5	100.0	93.3	97.3
Nevada	95.9	95.3	97.6	73.5	89.6	122.0	97.3	99.4	100.0	98.8	99.5
New Hampshire	85.4	82.1	93.8	60.4	77.2	102.3	71.3	95.5	100.0	91.3	96.5
New Jersey	93.1	92.3	104.1	71.1	89.2	85.2	90.5	102.9	100.0	105.6	102.2
New Mexico	110.6	112.1	93.1	146.4	108.5	137.7	98.6	96.3	100.0	92.9	97.2
New York	95.3	89.6	100.2	98.5	97.8	65.1	113.3	100.4	100.0	100.8	100.3
North Carolina	98.6	96.6	94.9	111.8	100.6	101.7	90.6	95.7	100.0	91.7	96.7
North Dakota	105.2	96.6	91.6	110.3	88.4	223.9	65.0	95.6	100.0	91.6	96.6
Ohio	99.9	105.0	101.5	93.6	101.8	90.1	92.8	101.5	100.0	102.9	101.1
Oklahoma	103.8	106.2	95.0	102.9	104.7	137.9	92.0	98.2	100.0	96.5	98.6
Oregon	97.9	99.2	94.0	89.2	101.8	111.4	85.1	99.5	100.0	99.0	99.6
Pennsylvania	90.4	85.6	97.8	76.6	92.3	80.2	87.4	100.1	100.0	100.1	100.1
Rhode Island	85.8	77.9	97.7	73.8	88.4	69.4	77.4	97.7	100.0	95.6	98.2
South Carolina	103.3	102.9	97.0	125.5	104.7	109.6	96.1	95.8	100.0	91.8	96.7
South Dakota	104.7	91.4	83.3	146.3	96.8	193.0	60.3	92.5	100.0	85.6	94.2
Tennessee	103.5	100.6	94.8	126.4	110.3	108.1	97.0	97.4	100.0	94.9	98.0
Texas	109.7	120.8	102.6	114.3	101.6	115.6	116.4	100.9	100.0	101.8	100.7
Utah	104.9	140.7	97.4	86.4	87.1	100.3	77.9	98.4	100.0	97.0	98.8
Vermont	89.1	82.5	90.6	84.5	84.2	118.2	66.6	93.2	100.0	86.8	94.7
Virginia	98.6	96.1	105.2	90.8	96.5	109.6	97.9	99.4	100.0	98.9	99.5
Washington	98.6	101.6	100.9	82.5	98.8	108.1	90.4	101.2	100.0	102.3	100.9
West Virginia	102.7	109.1	94.2	116.2	114.5	94.5	81.5	98.0	100.0	96.1	98.4
Wisconsin	94.2	93.7	100.0	77.9	85.3	113.1	80.4	99.7	100.0	99.3	99.7
Wyoming	102.2	113.5	93.3	65.9	78.1	197.4	71.7	98.8	100.0	97.7	99.1

Sources: ACIR, *Representative Expenditures: Addressing the Neglected Dimension of Fiscal Capacity*.

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State Fiscal Rankings

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

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

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

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

The merits of state rankings—ease of calculation and the ready availability of a consistent basis for making interstate comparisons—are also the source of their weaknesses. Specifically, the following caveats must be emphasized:

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

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

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

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

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

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

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

Table R-1
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	General Revenue				Federal Aid to State-Local Government				Own-Source General Revenue				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	11,317	AK	55.3	AK	1,297	WY	7.8	AK	10,020	AK	48.9	1
2	WY	5,335	WY	35.4	WY	1,174	AK	6.3	NY	4,216	WY	27.6	2
3	NY	5,022	NM	26.2	NY	806	ND	5.4	WY	4,161	NM	21.6	3
4	HI	4,545	HI	24.7	MT	782	MS	5.4	HI	3,913	HI	21.2	4
5	MN	4,032	ND	24.4	ND	777	MT	5.4	DE	3,392	NY	20.2	5
6	CT	3,969	NY	24.1	VT	748	SD	5.0	MN	3,389	LA	19.2	6
7	DE	3,913	MT	24.0	RI	725	LA	4.8	CT	3,386	MN	19.1	7
8	NJ	3,904	LA	24.0	SD	723	UT	4.8	NJ	3,382	ND	19.0	8
9	CA	3,870	UT	23.4	OR	703	NM	4.6	CA	3,262	MT	18.7	9
10	MA	3,764	MN	22.8	MS	657	VT	4.5	MA	3,121	UT	18.6	10
11	VT	3,587	OR	22.3	MA	643	OR	4.4	MD	3,020	AZ	18.0	11
12	OR	3,565	MS	22.2	MN	643	WV	4.3	WA	3,017	OR	17.9	12
13	WA	3,556	WV	21.8	LA	641	RI	4.0	NV	2,909	DE	17.8	13
14	MD	3,545	VT	21.4	HI	632	AL	4.0	CO	2,899	WV	17.5	14
15	NM	3,497	AZ	20.9	NM	618	AR	3.9	WI	2,881	WA	17.4	15
16	MT	3,495	SC	20.7	ME	617	SC	3.9	NM	2,879	WI	17.4	16
17	ND	3,486	WI	20.5	UT	615	ID	3.9	MI	2,872	VT	17.0	17
18	RI	3,430	DE	20.5	CA	608	NY	3.9	OR	2,862	NE	16.9	18
19	WI	3,412	WA	20.5	CT	583	KY	3.8	VT	2,839	IA	16.9	19
20	CO	3,382	IA	20.2	TN	566	TN	3.8	NE	2,760	CA	16.8	20
21	MI	3,373	ME	20.2	AL	557	ME	3.8	IL	2,752	SC	16.8	21
22	NV	3,304	ID	20.1	WV	554	MN	3.6	IA	2,747	NV	16.7	22
23	ME	3,294	SD	20.1	ID	549	HI	3.4	AZ	2,732	MS	16.7	23
24	IA	3,279	CA	20.0	SC	542	OK	3.3	FL	2,719	ME	16.4	24
25	NE	3,254	NE	19.9	WA	539	IA	3.3	MT	2,712	CO	16.4	25
26	IL	3,227	OK	19.4	KY	536	GA	3.2	ND	2,708	MI	16.3	26
27	LA	3,222	AL	19.4	IA	532	WI	3.2	RI	2,705	ID	16.2	27
28	AZ	3,171	GA	19.4	WI	530	CA	3.1	KS	2,689	GA	16.2	28
29	GA	3,110	KY	19.3	MD	526	WA	3.1	ME	2,678	OK	16.1	29
30	KS	3,103	MI	19.2	AR	523	OH	3.1	VA	2,666	KS	15.9	30
31	FL	3,096	CO	19.1	NJ	522	NC	3.0	GA	2,595	TX	15.7	31
32	VA	3,065	RI	19.0	DE	522	NE	3.0	LA	2,581	IN	15.6	32
33	PA	3,062	NV	19.0	PA	517	MA	2.9	PA	2,546	FL	15.6	33
34	UT	3,023	TX	18.5	GA	514	PA	2.9	IN	2,507	KY	15.4	34
35	OH	3,001	NC	18.4	OH	510	AZ	2.9	OH	2,491	AL	15.4	35
36	IN	2,958	IN	18.4	MI	502	MI	2.9	TX	2,439	NC	15.4	36
37	SD	2,911	KS	18.3	NE	493	IN	2.8	UT	2,408	SD	15.1	37
38	TX	2,872	OH	18.1	CO	484	TX	2.8	NH	2,384	OH	15.0	38
39	SC	2,863	AR	17.8	OK	477	DE	2.7	NC	2,354	RI	15.0	39
40	ID	2,836	TN	17.8	IL	475	CO	2.7	OK	2,340	MD	14.6	40
41	OK	2,817	FL	17.8	NC	462	MD	2.5	SC	2,321	PA	14.5	41
42	NC	2,816	PA	17.4	IN	450	MO	2.5	ID	2,287	NJ	14.3	42
43	WV	2,798	MA	17.2	AZ	439	IL	2.5	WV	2,244	MA	14.3	43
44	NH	2,767	MD	17.2	TX	433	KS	2.4	SD	2,188	VA	14.3	44
45	AL	2,719	IL	16.7	MO	415	CT	2.4	AL	2,162	IL	14.3	45
46	KY	2,697	NJ	16.5	KS	414	NV	2.3	KY	2,161	TN	14.0	46
47	MS	2,677	VA	16.4	VA	400	NJ	2.2	MO	2,135	AR	13.9	47
48	TN	2,661	CT	16.3	NV	395	FL	2.2	TN	2,095	CT	13.9	48
49	MO	2,550	MO	15.3	NH	384	VA	2.1	MS	2,019	MO	12.8	49
50	AR	2,368	NH	13.7	FL	377	NH	1.9	AR	1,845	NH	11.8	50
	US	3,416	US	19.4	US	550	US	3.1	US	2,866	US	16.3	
	DC	7,257	DC	32.0	DC	2,635	DC	11.6	DC	4,622	DC	20.4	

Table R-2
**State Rankings for Selected State-Local Revenue Items
 Per Capita and as a Percentage of State Personal Income
 FY 1990**

Rank	State	All Tax Revenues		Property Taxes				Individual Income Taxes				Rank	
		Per Capita	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income		
1	AK	4,069	AK	19.9	AK	1,246	AK	6.1	NY	993	NY	4.8	1
2	NY	3,267	NY	15.6	NH	1,151	WY	6.0	MD	887	MD	4.3	2
3	CT	2,675	WY	14.6	NJ	1,149	MT	5.7	MA	816	OR	4.0	3
4	HI	2,596	HI	14.1	CT	1,056	NH	5.7	DE	722	DE	3.8	4
5	NJ	2,519	MN	13.0	NY	1,023	OR	5.3	MN	658	MA	3.7	5
6	MA	2,360	NM	12.7	WY	901	VT	4.9	OR	643	MN	3.7	6
7	MD	2,305	AZ	12.6	OR	853	NY	4.9	HI	627	HI	3.4	7
8	MN	2,305	WI	12.6	MT	828	NJ	4.9	CA	565	NC	3.3	8
9	CA	2,226	MT	12.4	VT	822	MI	4.7	OH	547	OH	3.3	9
10	WY	2,204	UT	12.2	MI	820	NE	4.7	WI	537	WI	3.2	10
11	WA	2,123	WA	12.2	RI	806	RI	4.5	NC	511	KY	3.0	11
12	IL	2,102	WV	12.2	MA	778	WI	4.4	VA	498	CA	2.9	12
13	WI	2,090	OR	12.1	NE	762	ME	4.4	ME	473	UT	2.9	13
14	MI	2,068	ME	12.1	IL	754	CT	4.3	MI	464	ME	2.9	14
15	DE	2,058	VT	12.0	WI	738	TX	4.2	IA	459	SC	2.9	15
16	RI	2,037	MI	11.8	ME	722	AZ	4.2	VT	446	ID	2.8	16
17	VT	2,009	LA	11.6	MN	709	IA	4.1	GA	443	IA	2.8	17
18	ME	1,974	IA	11.6	CO	684	SD	4.0	PA	430	GA	2.8	18
19	OR	1,934	CA	11.5	IA	660	MN	4.0	RI	425	VA	2.7	19
20	NV	1,926	RI	11.3	KS	658	IL	3.9	IN	422	VT	2.7	20
21	CO	1,925	SC	11.3	TX	651	KS	3.9	KY	421	MI	2.6	21
22	AZ	1,921	GA	11.2	AZ	636	CO	3.9	CO	407	IN	2.6	22
23	VA	1,896	MD	11.2	FL	612	MA	3.6	ID	400	PA	2.4	23
24	IA	1,881	NE	11.1	CA	602	FL	3.5	SC	396	MT	2.4	24
25	PA	1,859	NV	11.1	VA	598	WA	3.4	MO	391	AR	2.4	25
26	KS	1,848	ID	11.1	MD	590	UT	3.3	NJ	382	RI	2.4	26
27	NE	1,815	ND	11.0	WA	584	ND	3.3	UT	375	MO	2.4	27
28	OH	1,813	NC	11.0	SD	583	VA	3.2	IL	375	CO	2.3	28
29	GA	1,801	CT	11.0	PA	516	CA	3.1	MT	350	WV	2.2	29
30	MT	1,795	KS	10.9	OH	516	OH	3.1	KS	346	OK	2.2	30
31	FL	1,746	OH	10.9	GA	494	GA	3.1	OK	318	AL	2.1	31
32	NH	1,690	IL	10.9	ND	476	IN	2.9	AR	314	KS	2.0	32
33	NM	1,690	CO	10.9	IN	472	ID	2.9	NE	314	IL	1.9	33
34	NC	1,675	OK	10.8	UT	432	PA	2.9	AL	290	NE	1.9	34
35	TX	1,663	DE	10.8	NV	425	SC	2.9	AZ	290	AZ	1.9	35
36	IN	1,631	MA	10.8	ID	414	MD	2.9	WV	288	NM	1.8	36
37	UT	1,582	TX	10.7	SC	401	MS	2.8	NM	238	NJ	1.6	37
38	OK	1,575	KY	10.7	HI	384	NV	2.4	CT	186	MS	1.4	38
39	ND	1,568	NJ	10.7	NC	353	NC	2.3	LA	175	LA	1.3	39
40	WV	1,562	PA	10.6	MO	342	TN	2.2	MS	167	ND	1.2	40
41	SC	1,562	MS	10.5	MS	341	HI	2.1	ND	165	CT	0.8	41
42	LA	1,562	IN	10.2	TN	321	MO	2.1	NH	37	NH	0.2	42
43	ID	1,560	VA	10.1	DE	304	LA	2.0	TN	21	TN	0.1	43
44	MO	1,551	FL	10.0	OK	277	WV	2.0	AK	n.t.	AK	n.t.	44
45	KY	1,496	SD	10.0	LA	269	OK	1.9	FL	n.t.	FL	n.t.	45
46	SD	1,447	AR	9.6	WV	256	KY	1.8	NV	n.t.	NV	n.t.	46
47	TN	1,399	AL	9.5	KY	252	AR	1.7	SD	n.t.	SD	n.t.	47
48	AL	1,328	TN	9.4	AR	228	NM	1.6	TX	n.t.	TX	n.t.	48
49	AR	1,273	MO	9.3	NM	219	DE	1.6	WA	n.t.	WA	n.t.	49
50	MS	1,264	NH	8.3	AL	163	AL	1.2	WY	n.t.	WY	n.t.	50
	US	2,017	US	11.5	US	626	US	3.6	US	425	US	2.4	
	DC	3,806	DC	16.8	DC	1,198	DC	5.3	DC	1,051	DC	4.6	

n.t. -- no tax

Table R-3
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Corporation Income Taxes				General Sales and Gross Receipts Taxes				Selective Sales and Gross Receipts Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	337	AK	1.6	HI	1,062	WA	6.0	NV	562	NV	3.2	1
2	CT	207	MI	1.1	WA	1,045	HI	5.8	HI	341	VT	2.0	2
3	NY	198	WV	1.0	CT	743	NM	5.1	VT	329	WV	2.0	3
4	MI	195	NY	0.9	NM	675	LA	4.4	CT	314	AL	1.9	4
5	DE	177	DE	0.9	NV	674	TN	4.2	IL	288	KY	1.9	5
6	CA	166	CA	0.9	AZ	638	AZ	4.2	FL	287	HI	1.9	6
7	NJ	145	CT	0.8	FL	635	NV	3.9	TX	283	TX	1.8	7
8	MA	145	LA	0.7	TN	629	UT	3.8	VA	280	ND	1.7	8
9	WV	124	MT	0.7	NY	616	FL	3.6	NJ	280	OK	1.7	9
10	NH	114	MA	0.7	LA	586	TX	3.5	WA	277	FL	1.6	10
11	MN	110	MN	0.6	CA	574	MS	3.5	MD	273	NM	1.6	11
12	MT	101	NJ	0.6	TX	544	GA	3.4	AL	267	MS	1.6	12
13	LA	93	NC	0.6	GA	542	WV	3.3	MN	266	WA	1.6	13
14	NC	92	NH	0.6	CO	506	SD	3.3	KY	264	MT	1.6	14
15	PA	92	KY	0.5	MO	497	AR	3.1	NY	258	LA	1.6	15
16	WI	89	WI	0.5	UT	495	CT	3.0	WV	251	SD	1.5	16
17	HI	86	PA	0.5	IL	492	WY	3.0	RI	247	MN	1.5	17
18	KS	85	ND	0.5	SD	472	SC	3.0	NH	245	VA	1.5	18
19	IL	82	ID	0.5	IN	460	MO	3.0	OK	242	SC	1.5	19
20	KY	76	KS	0.5	WY	452	OK	3.0	DE	240	IL	1.5	20
21	GA	74	HI	0.5	KS	435	CA	3.0	ND	240	TN	1.5	21
22	ND	73	GA	0.5	OK	434	NY	2.9	MT	229	NC	1.4	22
23	ID	72	TN	0.5	MN	431	AL	2.9	TN	221	AR	1.4	23
24	IA	72	IA	0.4	WV	426	IN	2.9	SD	221	RI	1.4	24
25	RI	69	IL	0.4	NJ	426	CO	2.9	NM	219	AZ	1.4	25
26	TN	68	UT	0.4	MS	423	ID	2.7	NC	219	MD	1.3	26
27	IN	62	AR	0.4	SC	415	ND	2.7	ME	215	ME	1.3	27
28	MD	61	MS	0.4	ME	414	NC	2.6	NE	215	NE	1.3	28
29	OH	59	IN	0.4	AR	413	KS	2.6	LA	211	CT	1.3	29
30	AR	55	RI	0.4	WI	410	IL	2.5	WI	211	ID	1.3	30
31	UT	55	OH	0.4	AL	402	ME	2.5	SC	207	WI	1.3	31
32	FL	54	OR	0.3	NC	400	WI	2.5	AZ	207	DE	1.3	32
33	OR	52	AZ	0.3	RI	396	MN	2.4	OH	203	NY	1.2	33
34	VA	49	AL	0.3	ND	382	NE	2.3	PA	201	OH	1.2	34
35	AZ	49	SC	0.3	OH	381	OH	2.3	MS	198	IA	1.2	35
36	VT	48	FL	0.3	ID	380	RI	2.2	IA	197	NH	1.2	36
37	ME	47	NM	0.3	NE	379	IA	2.2	KS	194	NJ	1.2	37
38	MS	47	SD	0.3	PA	356	KY	2.1	AK	193	GA	1.2	38
39	NE	46	MD	0.3	IA	351	PA	2.0	GA	186	KS	1.1	39
40	AL	45	VT	0.3	MI	343	MI	2.0	CO	182	UT	1.1	40
41	SD	44	ME	0.3	MD	329	NJ	1.8	AR	182	PA	1.1	41
42	SC	43	NE	0.3	MA	325	VA	1.6	ID	180	OR	1.1	42
43	MO	43	VA	0.3	VA	299	MD	1.6	MO	178	MO	1.1	43
44	NM	41	MO	0.3	KY	295	MA	1.5	CA	177	CO	1.0	44
45	CO	37	CO	0.2	VT	242	VT	1.4	OR	173	IN	0.9	45
46	OK	30	OK	0.2	AK	131	AK	0.6	MA	157	AK	0.9	46
47	NV	n.t.	NV	n.t.	DE	n.t.	DE	n.t.	IN	152	CA	0.9	47
48	TX	n.t.	TX	n.t.	MT	n.t.	MT	n.t.	UT	148	WY	0.9	48
49	WA	n.t.	WA	n.t.	NH	n.t.	NH	n.t.	MI	137	MI	0.8	49
50	WY	n.t.	WY	n.t.	OR	n.t.	OR	n.t.	WY	129	MA	0.7	50
	US	95	US	0.5	US	488	US	2.8	US	228	US	1.3	
	DC	231	DC	1.0	DC	769	DC	3.4	DC	342	DC	1.5	

n.t.—no tax

Table R-4
**State Rankings for Selected State-Local Revenue Items
 Per Capita and as a Percentage of State Personal Income
 FY 1990**

Rank	Motor Fuels Taxes				Public Utilities Taxes				Tobacco Products Taxes				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	MT	140	MS	1.0	NJ	136	NJ	0.6	NV	40	KY	0.4	1
2	NE	133	MT	1.0	IL	103	IL	0.5	RI	38	LA	0.3	2
3	TN	129	WV	0.9	FL	85	AL	0.5	CT	36	MS	0.3	3
4	MS	122	TN	0.9	CT	84	FL	0.5	ME	35	NV	0.3	4
5	IA	120	NM	0.8	HI	78	HI	0.4	MN	35	ID	0.3	5
6	NC	120	NE	0.8	NY	78	WA	0.4	IL	35	SD	0.2	6
7	NV	117	SD	0.8	RI	72	RI	0.4	NH	34	ME	0.2	7
8	WV	116	NC	0.8	WA	70	NY	0.4	NY	33	MT	0.2	8
9	SD	115	ID	0.8	AL	69	OH	0.4	IA	31	WV	0.2	9
10	ME	112	SC	0.7	VA	62	CT	0.3	WI	29	NM	0.2	10
11	NM	109	IA	0.7	OH	59	VA	0.3	WA	28	OK	0.2	11
12	WI	108	ND	0.7	MO	50	MO	0.3	MI	27	MA	0.2	12
13	ID	107	OK	0.7	PA	47	AZ	0.3	OR	27	RI	0.2	13
14	MN	105	LA	0.7	WI	46	WI	0.3	CA	26	TX	0.2	14
15	OK	105	AR	0.7	MD	45	PA	0.3	NJ	26	AR	0.2	15
16	ND	105	KY	0.7	AZ	42	NC	0.3	AR	26	ND	0.2	16
17	SC	103	ME	0.7	CA	39	TX	0.2	TX	25	SC	0.2	17
18	IN	102	NV	0.7	NC	38	LA	0.2	FL	25	IA	0.2	18
19	VA	101	WI	0.7	TX	36	MD	0.2	MA	25	HI	0.2	19
20	WA	99	IN	0.6	LA	30	CA	0.2	NE	24	NY	0.2	20
21	CO	99	AZ	0.6	DE	30	UT	0.2	ND	24	VT	0.2	21
22	KY	98	MN	0.6	KS	27	KS	0.2	OK	23	TN	0.2	22
23	HI	97	UT	0.6	OR	25	OK	0.2	KS	23	MO	0.2	23
24	DE	95	AL	0.6	UT	25	DE	0.2	VT	21	NC	0.2	24
25	VT	95	TX	0.6	NV	23	OR	0.2	HI	21	PA	0.2	25
26	LA	95	WA	0.6	OK	23	AR	0.2	AL	20	KS	0.2	26
27	MD	94	VT	0.6	ND	21	ND	0.2	IN	20	GA	0.2	27
28	CT	94	CO	0.6	AR	20	SC	0.1	OH	20	NH	0.2	28
29	IL	93	WY	0.5	VT	20	NV	0.1	AK	20	MN	0.2	29
30	AR	93	OR	0.5	SC	19	NM	0.1	MS	20	VA	0.2	30
31	AZ	91	OH	0.5	MN	18	KY	0.1	SD	19	WY	0.2	31
32	KS	91	VA	0.5	KY	17	VT	0.1	MO	19	CT	0.1	32
33	OH	90	KS	0.5	NM	17	WV	0.1	PA	18	UT	0.1	33
34	TX	89	HI	0.5	CO	16	MN	0.1	CO	18	AL	0.1	34
35	FL	87	FL	0.5	GA	15	MT	0.1	WV	18	MD	0.1	35
36	OR	86	DE	0.5	MT	14	GA	0.1	DE	18	FL	0.1	36
37	WY	82	IL	0.5	WV	14	CO	0.1	TN	17	OH	0.1	37
38	AL	81	MD	0.5	NE	13	NE	0.1	LA	16	CA	0.1	38
39	MI	80	MI	0.5	AK	11	MS	0.1	MT	16	NE	0.1	39
40	UT	77	GA	0.4	MS	9	WY	0.1	ID	14	OR	0.1	40
41	AK	75	MO	0.4	WY	9	AK	0.1	GA	13	IN	0.1	41
42	NH	73	RI	0.4	NH	7	TN	<	UT	13	WA	0.1	42
43	RI	73	CT	0.4	TN	6	ID	<	AZ	13	CO	0.1	43
44	MO	69	AK	0.4	ID	5	NH	<	MD	13	AK	0.1	44
45	GA	68	NH	0.4	MI	5	MI	<	WY	12	WI	0.1	45
46	PA	63	PA	0.4	IA	2	IA	<	NM	12	NJ	0.1	46
47	NJ	54	CA	0.2	SD	2	SD	<	SC	8	DE	0.1	47
48	MA	50	MA	0.2	ME	†	ME	<	VA	7	AZ	0.1	48
49	CA	46	NJ	0.2	IN	n.t.	IN	n.t.	KY	4	IL	0.1	49
50	NY	30	NY	0.1	MA	n.t.	MA	n.t.	NC	2	MI	<	50
	US	81	US	0.5	US	46	US	0.3	US	23	US	0.1	
	DC	50	DC	0.2	DC	154	DC	0.7	DC	15	DC	0.1	

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

Table R-5
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	<u>Insurance Premium Taxes</u>				<u>Alcoholic Beverages Taxes</u>				<u>All License Taxes</u>				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	CT	52	KY	0.4	HI	36	AL	0.2	DE	507	SD	10.1	1
2	KY	51	LA	0.3	FL	36	SC	0.2	WY	144	ND	4.0	2
3	DE	48	MS	0.3	AL	33	FL	0.2	AK	143	UT	4.0	3
4	MA	45	AL	0.3	SC	33	HI	0.2	NV	136	VT	3.9	4
5	NV	44	NV	0.3	GA	31	GA	0.2	MT	128	RI	3.5	5
6	LA	42	DE	0.3	TN	28	TN	0.2	PA	127	NM	3.3	6
7	AK	41	ID	0.3	ME	28	ME	0.2	OR	124	DE	2.7	7
8	CA	39	SD	0.2	VT	25	NC	0.2	OK	115	MT	2.5	8
9	NY	39	ME	0.2	AK	24	VT	0.2	IA	111	WA	1.8	9
10	ME	38	AZ	0.2	NC	24	WA	0.1	MN	106	LA	1.6	10
11	RI	37	MT	0.2	WA	23	TX	0.1	TX	106	NE	1.5	11
12	AL	37	WV	0.2	KS	20	KS	0.1	ID	102	HI	1.5	12
13	SD	36	NM	0.2	TX	20	OK	0.1	TN	100	NH	1.1	13
14	ID	35	OK	0.2	OK	17	AK	0.1	ND	94	ID	1.0	14
15	AZ	35	CT	0.2	MT	17	MT	0.1	VT	94	MS	1.0	15
16	HI	35	MA	0.2	CT	14	MS	0.1	LA	94	ME	1.0	16
17	MS	34	RI	0.2	KY	14	KY	0.1	AL	87	IL	0.8	17
18	MT	33	CA	0.2	VA	14	SD	0.1	CT	87	WY	0.8	18
19	NH	33	AK	0.2	SD	13	ID	0.1	NH	85	KS	0.8	19
20	OK	31	TX	0.2	MI	13	NM	0.1	NM	85	AK	0.7	20
21	IA	31	ND	0.2	MS	13	AR	0.1	WA	83	TN	0.7	21
22	VT	31	SC	0.2	MN	13	LA	0.1	AZ	82	IA	0.6	22
23	TX	31	IA	0.2	ID	13	MI	0.1	NJ	82	AL	0.6	23
24	MO	30	HI	0.2	NV	12	UT	0.1	OH	82	MI	0.6	24
25	MD	30	NY	0.2	NY	12	AZ	0.1	ME	81	AZ	0.5	25
26	PA	30	VT	0.2	MA	12	VA	0.1	IL	81	NV	0.5	26
27	NM	30	TN	0.2	PA	12	MN	0.1	SD	80	AR	0.5	27
28	WV	29	MO	0.2	NM	11	NV	0.1	KY	78	CO	0.4	28
29	VA	29	NC	0.2	AR	11	PA	0.1	NC	75	OR	0.4	29
30	KS	28	PA	0.2	AZ	11	NE	0.1	NE	74	CT	0.4	30
31	MN	28	KS	0.2	LA	11	ND	0.1	VA	73	CA	0.3	31
32	ND	28	GA	0.2	RI	11	RI	0.1	MI	73	VA	0.3	32
33	TN	27	NH	0.2	NH	10	CT	0.1	MO	72	MN	0.3	33
34	SC	27	MN	0.2	NE	10	NY	0.1	CO	70	SC	0.3	34
35	NC	27	VA	0.2	UT	9	MA	0.1	WV	69	IN	0.3	35
36	GA	26	WY	0.2	IL	9	WV	0.1	MA	69	WI	0.3	36
37	CO	25	AR	0.2	ND	9	NH	0.1	WI	68	OK	0.3	37
38	FL	25	UT	0.1	WI	8	WI	<	FL	68	WV	0.2	38
39	OH	24	CO	0.1	DE	7	IL	<	KS	65	NJ	0.2	39
40	WY	23	MD	0.1	NJ	7	IN	<	CA	62	MO	0.2	40
41	NJ	22	FL	0.1	WV	7	DE	<	AR	62	FL	0.2	41
42	NE	22	OH	0.1	CO	6	OH	<	HI	60	NC	0.1	42
43	OR	20	NE	0.1	IN	6	CO	<	SC	60	NY	0.1	43
44	AR	20	OR	0.1	OH	6	NJ	<	NY	57	KY	0.1	44
45	IN	19	IN	0.1	MD	6	MO	<	MS	57	MA	0.1	45
46	WA	19	WA	0.1	MO	5	IA	<	RI	56	GA	0.1	46
47	UT	19	WI	0.1	IA	5	MD	<	MD	50	MD	0.1	47
48	WI	16	NJ	0.1	CA	4	OR	<	UT	43	OH	0.1	48
49	IL	15	IL	0.1	OR	4	CA	<	IN	41	PA	<	49
50	MI	8	MI	<	WY	2	WY	<	GA	30	TX	<	50
	US	30	US	0.2	US	14	US	0.1	US	79	US	0.4	
	DC	56	DC	0.2	DC	10	DC	<	DC	67	DC	0.3	

< rounds to zero

Table R-6
State Rankings for Selected State-Local Revenue Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Death and Gift Taxes				User Charges				Miscellaneous Revenues				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	CT	48	PA	0.2	AK	1,096	AK	5.4	AK	4,855	AK	23.7	1
2	MA	46	MA	0.2	DE	685	ND	4.7	WY	1,312	WY	8.7	2
3	PA	40	CT	0.2	ND	672	MS	4.6	NM	772	NM	5.8	3
4	DE	30	DE	0.2	WY	645	WY	4.3	HI	712	MT	4.0	4
5	NY	29	OK	0.1	HI	605	AL	4.1	DE	649	LA	3.9	5
6	NJ	26	SD	0.1	NE	596	SC	3.8	MT	586	HI	3.9	6
7	IA	23	IA	0.1	WA	584	LA	3.7	LA	527	DE	3.4	7
8	RI	23	NY	0.1	MN	580	NE	3.6	MN	505	ND	3.3	8
9	NH	23	KY	0.1	CA	574	UT	3.6	FL	491	AZ	3.0	9
10	OK	21	RI	0.1	AL	573	DE	3.6	ND	469	SD	2.9	10
11	SD	21	WI	0.1	IA	572	IA	3.5	CA	461	MN	2.9	11
12	FL	19	NH	0.1	GA	554	GA	3.4	NV	456	FL	2.8	12
13	WI	19	FL	0.1	MS	550	OK	3.4	AZ	455	OR	2.8	13
14	KY	18	NJ	0.1	NV	528	WA	3.4	CO	452	UT	2.8	14
15	KS	17	KS	0.1	SC	526	HI	3.3	OR	448	NV	2.6	15
16	MD	17	LA	0.1	CO	521	MN	3.3	NJ	440	WV	2.6	16
17	HI	15	MD	0.1	NY	518	TN	3.2	NY	431	CO	2.6	17
18	MI	13	NC	0.1	IN	515	IN	3.2	SD	427	CA	2.4	18
19	CA	13	HI	0.1	OK	493	NM	3.1	RI	412	TX	2.4	19
20	NC	13	MT	0.1	LA	492	ID	3.1	CT	393	ME	2.3	20
21	IN	12	MI	0.1	TN	485	NV	3.0	VT	388	VT	2.3	21
22	LA	12	IN	0.1	FL	482	OR	3.0	ME	381	RI	2.3	22
23	NV	12	SC	0.1	OR	480	CA	3.0	KS	379	KY	2.3	23
24	MT	11	CA	0.1	MI	479	CO	2.9	TX	368	IN	2.2	24
25	VA	10	NV	0.1	WI	477	WI	2.9	PA	367	KS	2.2	25
26	SC	10	VA	0.1	VA	466	NC	2.9	MD	364	NE	2.1	26
27	IL	9	TX	<	UT	465	AR	2.8	UT	361	PA	2.1	27
28	MO	8	MO	<	KS	463	FL	2.8	IN	361	NY	2.1	28
29	TX	8	NM	<	VT	442	WV	2.7	MA	349	ID	2.0	29
30	ME	7	TN	<	ID	439	KS	2.7	NE	349	WI	1.9	30
31	TN	7	IL	<	NC	438	MI	2.7	WV	329	OK	1.9	31
32	NM	7	ME	<	NJ	423	VT	2.6	MI	325	NJ	1.9	32
33	AZ	7	AZ	<	NM	416	TX	2.6	IL	323	AL	1.9	33
34	CO	6	CO	<	MA	412	VA	2.5	KY	319	MI	1.9	34
35	WA	6	WA	<	TX	408	NY	2.5	NH	316	IA	1.8	35
36	MN	6	MS	<	OH	402	KY	2.5	WI	314	WA	1.8	36
37	VT	5	UT	<	NH	377	OH	2.4	WA	310	MD	1.8	37
38	OH	5	MN	<	AR	368	AZ	2.3	VA	304	MS	1.7	38
39	OR	5	VT	<	AZ	356	MT	2.3	IA	294	SC	1.7	39
40	WY	5	WY	<	MO	356	SD	2.2	ID	287	IL	1.7	40
41	UT	4	OH	<	WV	353	MO	2.1	OH	276	OH	1.7	41
42	GA	4	OR	<	MD	350	ME	2.0	OK	272	VA	1.6	42
43	MS	4	WV	<	KY	347	MA	1.9	AL	261	CT	1.6	43
44	AL	4	AL	<	MT	331	NH	1.9	NC	241	MA	1.6	44
45	WV	4	GA	<	IL	327	PA	1.8	GA	241	NC	1.6	45
46	ND	3	ND	<	ME	323	NJ	1.8	SC	233	NH	1.6	46
47	AR	3	AR	<	PA	319	MD	1.7	MO	228	AR	1.5	47
48	NE	2	NE	<	CT	319	IL	1.7	TN	211	GA	1.5	48
49	AK	2	ID	<	SD	314	RI	1.4	MS	206	TN	1.4	49
50	ID	2	AK	<	RI	255	CT	1.3	AR	204	MO	1.4	50
	US	16	US	0.1	US	465	US	2.6	US	384	US	2.2	
	DC	39	DC	0.2	DC	363	DC	1.6	DC	453	DC	2.0	

< rounds to zero

Table R-7
**State Rankings for Selected State-Local Expenditure Items
 Per Capita and as a Percentage of State Personal Income
 FY 1990**

Rank	General Expenditure				Intergovernmental Expenditure to Federal Government				Direct General Expenditure				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	9,775	AK	47.7	CA	401	AK	0.6	AK	9,644	AK	47.1	1
2	NY	5,021	WY	31.6	AK	65	CA	0.4	NY	4,999	WY	31.6	2
3	WY	4,754	NM	24.5	NY	22	WI	0.1	WY	4,754	NM	24.5	3
4	CT	4,083	NY	24.1	MA	22	NY	0.1	CT	4,083	NY	24.0	4
5	HI	3,984	ND	23.8	WI	20	MA	0.1	HI	3,974	ND	23.8	5
6	MN	3,914	AZ	23.4	VT	16	VT	0.1	MN	3,914	AZ	23.4	6
7	NJ	3,873	LA	22.8	RI	12	RI	0.1	DE	3,865	LA	22.8	7
8	MA	3,867	UT	22.3	HI	9	HI	0.1	NJ	3,864	UT	22.3	8
9	DE	3,867	MN	22.1	NJ	8	MI	<	MA	3,845	MN	22.1	9
10	CA	3,795	MT	21.6	MI	8	PA	<	CA	3,721	MT	21.6	10
11	RI	3,674	HI	21.6	PA	7	IN	<	RI	3,663	HI	21.6	11
12	VT	3,616	VT	21.6	IN	6	NJ	<	VT	3,600	VT	21.5	12
13	AZ	3,558	OR	21.3	ME	6	ME	<	AZ	3,558	OR	21.3	13
14	MD	3,479	MS	21.2	IL	4	IL	<	MD	3,479	MS	21.2	14
15	NV	3,431	SC	20.6	WA	4	WA	<	NV	3,428	SC	20.6	15
16	WI	3,418	WI	20.6	NV	3	NV	<	WA	3,410	WI	20.5	16
17	WA	3,413	RI	20.4	NE	2	NE	<	WI	3,397	RI	20.3	17
18	OR	3,397	DE	20.3	ID	1	ID	<	OR	3,397	DE	20.3	18
19	ND	3,396	WV	20.2	UT	†	UT	<	ND	3,396	WV	20.2	19
20	MI	3,357	ME	20.0	MT	†	DE	<	MI	3,349	ME	20.0	20
21	NM	3,276	NV	19.7	CO	†	MT	<	NM	3,276	NV	19.7	21
22	ME	3,271	WA	19.7	IA	†	CO	<	ME	3,265	WA	19.7	22
23	CO	3,250	CA	19.6	DE	†	IA	<	CO	3,250	IN	19.5	23
24	IN	3,184	IN	19.6	WY	†	AR	<	IN	3,178	SD	19.3	24
25	FL	3,160	SD	19.3	OK	†	WY	<	FL	3,160	CA	19.2	25
26	VA	3,151	AL	19.2	SD	†	OK	<	VA	3,151	AL	19.2	26
27	MT	3,145	MI	19.1	AR	†	SD	<	MT	3,144	MI	19.1	27
28	LA	3,063	GA	18.9	MD	†	MD	<	LA	3,063	GA	18.9	28
29	NE	3,053	ID	18.7	LA	†	LA	<	NE	3,051	ID	18.7	29
30	GA	3,033	NE	18.7	TX	†	TX	<	GA	3,033	NE	18.7	30
31	KS	3,024	KY	18.6	AL	-	AL	-	KS	3,024	KY	18.6	31
32	IA	3,022	NC	18.5	AZ	-	AZ	-	IA	3,021	NC	18.5	32
33	PA	3,004	OK	18.4	CT	-	CT	-	PA	2,998	OK	18.4	33
34	NH	2,963	CO	18.3	FL	-	FL	-	NH	2,963	CO	18.3	34
35	OH	2,954	FL	18.1	GA	-	GA	-	OH	2,954	FL	18.1	35
36	UT	2,879	TX	17.9	KS	-	KS	-	UT	2,879	TX	17.9	36
37	SC	2,859	KS	17.9	KY	-	KY	-	SC	2,859	KS	17.9	37
38	NC	2,823	OH	17.8	MN	-	MN	-	NC	2,823	OH	17.8	38
39	SD	2,799	MA	17.7	MO	-	MO	-	SD	2,799	MA	17.6	39
40	TX	2,780	TN	17.4	MS	-	MS	-	TX	2,780	TN	17.4	40
41	IL	2,762	IL	17.2	NC	-	NC	-	IL	2,757	IL	17.2	41
42	AL	2,690	AR	17.2	ND	-	ND	-	AL	2,690	AR	17.2	42
43	OK	2,679	PA	17.1	NH	-	NH	-	OK	2,679	PA	17.0	43
44	ID	2,633	MD	16.9	NM	-	NM	-	ID	2,632	MD	16.9	44
45	KY	2,607	VA	16.9	OH	-	OH	-	KY	2,607	VA	16.9	45
46	TN	2,605	CT	16.7	OR	-	OR	-	TN	2,605	CT	16.7	46
47	WV	2,590	NJ	16.4	SC	-	SC	-	WV	2,590	NJ	16.4	47
48	MS	2,562	IA	15.7	TN	-	TN	-	MS	2,562	IA	15.7	48
49	MO	2,441	MO	14.7	VA	-	VA	-	MO	2,441	MO	14.7	49
50	AR	2,276	NH	14.6	WV	-	WV	-	AR	2,276	NH	14.6	50
	US	3,356	US	19.1	US	13	US	7.4	US	3,343	US	19.0	
	DC	6,622	DC	29.2	DC	-	DC	-	DC	6,622	DC	29.2	

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

Table R-8
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Direct Education ¹				Direct Elementary and Secondary Education				Direct Higher Education				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	2,265	WY	11.5	AK	1,661	AK	8.1	DE	499	ND	3.4	1
2	WY	1,726	AK	11.1	WY	1,193	WY	7.9	WY	492	UT	3.3	2
3	VT	1,511	ND	9.3	NY	1,097	MT	6.0	ND	485	NM	3.3	3
4	DE	1,434	NM	9.2	NJ	1,000	VT	5.8	VT	452	WY	3.3	4
5	NY	1,413	UT	9.2	CT	984	OR	5.6	AK	446	VT	2.7	5
6	ND	1,329	VT	9.0	VT	965	NM	5.6	NM	440	AZ	2.7	6
7	MN	1,319	SC	8.2	MN	918	UT	5.6	IN	434	IN	2.7	7
8	WI	1,317	MT	8.1	OR	899	ND	5.5	UT	429	DE	2.6	8
9	OR	1,298	OR	8.1	WA	879	SC	5.4	AZ	410	MS	2.5	9
10	NJ	1,297	MS	8.1	WI	875	ME	5.3	WI	393	NE	2.4	10
11	WA	1,275	AZ	8.0	MT	874	TX	5.3	NE	388	AL	2.4	11
12	MI	1,274	WI	7.9	ME	873	WI	5.3	MI	382	WI	2.4	12
13	NE	1,243	WV	7.6	MI	859	NY	5.3	CO	382	NC	2.3	13
14	CT	1,238	NE	7.6	PA	846	WV	5.2	KS	380	SC	2.3	14
15	IN	1,236	IN	7.6	NH	840	MN	5.2	HI	370	OR	2.3	15
16	NM	1,233	DE	7.5	VA	838	MS	5.1	OR	362	KS	2.2	16
17	VA	1,222	MN	7.4	MD	828	LA	5.1	NC	359	AK	2.2	17
18	CO	1,220	NC	7.4	DE	826	AZ	5.1	WA	350	ID	2.2	18
19	AZ	1,216	TX	7.4	TX	821	WA	5.1	MN	344	MI	2.2	19
20	RI	1,192	WA	7.4	CO	814	SD	5.0	CA	337	CO	2.2	20
21	ME	1,191	AL	7.3	CA	812	NE	5.0	VA	334	OK	2.1	21
22	UT	1,191	ME	7.3	NE	810	GA	4.9	AL	333	KY	2.1	22
23	KS	1,191	LA	7.3	RI	807	MI	4.9	IL	324	WV	2.0	23
24	CA	1,189	MI	7.2	ND	788	NC	4.9	SC	314	WA	2.0	24
25	MD	1,186	IL	7.0	GA	787	PA	4.8	MS	308	IL	2.0	25
26	MT	1,182	KS	7.0	MA	778	IL	4.6	ID	307	HI	2.0	26
27	TX	1,142	ID	7.0	FL	775	OH	4.6	OK	306	MN	1.9	27
28	NC	1,137	OK	7.0	KS	773	IN	4.6	MD	305	TX	1.9	28
29	SC	1,133	AR	6.9	AZ	771	OK	4.6	TX	297	AR	1.9	29
30	IL	1,130	CO	6.9	NV	768	CO	4.6	KY	290	TN	1.9	30
31	PA	1,111	SD	6.9	OH	767	KS	4.6	TN	281	VA	1.8	31
32	NH	1,099	NY	6.8	SC	753	ID	4.6	OH	280	LA	1.8	32
33	OH	1,095	GA	6.7	IN	750	VA	4.5	ME	270	CA	1.7	33
34	GA	1,080	RI	6.6	NM	749	AR	4.5	RI	270	OH	1.7	34
35	IA	1,036	OH	6.6	IL	743	RI	4.5	NJ	262	ME	1.7	35
36	FL	1,035	KY	6.6	NC	743	FL	4.4	WV	260	SD	1.6	36
37	AL	1,024	VA	6.5	UT	719	NV	4.4	IA	257	MT	1.6	37
38	MA	1,021	PA	6.3	IA	719	DE	4.3	AR	251	RI	1.5	38
39	NV	1,018	CA	6.1	SD	719	MO	4.3	NY	248	MD	1.5	39
40	OK	1,015	FL	5.9	MO	715	NJ	4.2	LA	240	GA	1.4	40
41	HI	1,005	TN	5.9	LA	686	CA	4.2	SD	234	MO	1.3	41
42	SD	996	NV	5.9	WV	671	NH	4.1	GA	231	IA	1.3	42
43	ID	990	MO	5.8	OK	669	AL	4.1	MT	229	NV	1.3	43
44	WV	980	MD	5.8	ID	643	CT	4.0	NV	227	NY	1.2	44
45	LA	979	NJ	5.5	HI	618	MD	4.0	MO	223	FL	1.2	45
46	MS	979	HI	5.5	MS	618	KY	3.9	NH	216	NJ	1.1	46
47	MO	969	NH	5.4	AR	594	IA	3.7	FL	206	NH	1.1	47
48	AR	921	IA	5.4	AL	578	TN	3.7	CT	199	PA	1.0	48
49	KY	917	CT	5.1	TN	546	MA	3.6	MA	195	MA	0.9	49
50	TN	884	MA	4.7	KY	542	HI	3.4	PA	174	CT	0.8	50
	US	1,159	US	6.6	US	812	US	4.6	US	295	US	1.7	
	DC	1,110	DC	4.9	DC	944	DC	4.2	DC	166	DC	0.7	

¹Total direct education includes expenditures for specialized administration and schools (classified by the Bureau of the Census as "direct other").

Table R-9
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Direct Public Welfare				Direct Health and Hospitals				Direct Highway				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	NY	868	NY	4.2	NY	514	WY	3.4	AK	975	AK	4.8	1
2	MA	737	ME	3.4	WY	512	MS	3.4	WY	630	WY	4.2	2
3	MN	585	MA	3.4	GA	471	AL	3.2	AZ	466	AZ	3.1	3
4	ME	562	MN	3.3	AL	448	SC	3.1	SD	396	ND	2.7	4
5	AK	550	WI	3.2	SC	427	GA	2.9	ND	391	SD	2.7	5
6	CT	545	OH	3.0	MS	407	LA	2.8	MT	389	MT	2.7	6
7	RI	537	RI	3.0	AK	375	NY	2.5	CT	380	NM	2.4	7
8	WI	531	VT	2.8	MA	371	NC	2.2	MN	375	ID	2.3	8
9	CA	501	MI	2.8	LA	370	TN	2.2	NV	371	VT	2.1	9
10	MI	495	KY	2.8	MI	354	IN	2.1	VT	357	NV	2.1	10
11	OH	494	WV	2.7	IN	344	NM	2.1	DE	354	MN	2.1	11
12	VT	472	ND	2.7	MN	344	MI	2.0	IN	345	IN	2.1	12
13	NJ	462	AK	2.7	NC	342	MN	1.9	NE	332	WV	2.1	13
14	PA	433	IN	2.7	CA	336	NE	1.9	KS	331	NE	2.0	14
15	IN	432	CA	2.6	TN	328	OK	1.9	NM	324	KS	2.0	15
16	WA	427	AR	2.5	NE	313	AK	1.8	ID	323	UT	1.9	16
17	MD	398	MT	2.5	CT	309	IL	1.8	VA	321	DE	1.9	17
18	IA	397	WA	2.5	FL	303	CA	1.7	MD	316	LA	1.8	18
19	ND	392	PA	2.5	IL	286	FL	1.7	CO	300	ME	1.8	19
20	KY	389	OK	2.4	VA	283	UT	1.7	ME	297	MS	1.8	20
21	HI	388	LA	2.4	NM	281	AR	1.7	NH	294	VA	1.7	21
22	MT	366	AZ	2.3	HI	280	MA	1.7	WI	278	OK	1.7	22
23	IL	356	MS	2.3	WA	278	ID	1.7	WV	270	CO	1.7	23
24	WV	353	NM	2.3	OK	275	WA	1.6	NY	267	WI	1.7	24
25	AZ	350	SC	2.2	NV	263	TX	1.6	IA	264	TN	1.6	25
26	OK	350	CT	2.2	KS	259	KS	1.5	NJ	258	TX	1.6	26
27	DE	342	IL	2.2	RI	258	WV	1.5	RI	251	AR	1.6	27
28	OR	338	OR	2.1	OH	245	HI	1.5	TX	249	KY	1.6	28
29	AR	336	HI	2.1	TX	242	VA	1.5	OK	247	CT	1.6	29
30	NE	334	GA	2.1	OR	238	NV	1.5	LA	245	AL	1.5	30
31	GA	333	UT	2.1	ID	238	OR	1.5	UT	243	MD	1.5	31
32	NH	333	IA	2.1	MO	231	OH	1.5	OR	242	OR	1.5	32
33	LA	320	NE	2.0	AR	227	RI	1.4	TN	242	NC	1.5	33
34	CO	312	NJ	2.0	UT	223	MO	1.4	HI	238	NH	1.5	34
35	SC	310	SD	1.9	CO	223	KY	1.4	PA	231	RI	1.4	35
36	KS	306	MD	1.9	DE	222	WI	1.3	NC	228	GA	1.4	36
37	NM	303	TN	1.9	WI	217	CT	1.3	GA	223	IA	1.4	37
38	NC	290	NC	1.9	NJ	202	CO	1.3	WA	222	PA	1.3	38
39	FL	288	AL	1.9	IA	198	MT	1.2	KY	219	HI	1.3	39
40	TN	284	KS	1.8	WV	197	DE	1.2	MS	218	WA	1.3	40
41	SD	282	DE	1.8	KY	191	AZ	1.1	AL	217	NY	1.3	41
42	MO	281	ID	1.8	MT	180	SD	1.1	FL	213	MO	1.3	42
43	MS	276	CO	1.8	AZ	171	IA	1.0	MO	212	FL	1.2	43
44	UT	267	MO	1.7	MD	169	ME	1.0	AR	208	SC	1.2	44
45	AL	266	FL	1.7	PA	163	ND	0.9	MI	200	OH	1.2	45
46	VA	257	NH	1.6	ME	161	PA	0.9	OH	197	IL	1.2	46
47	TX	253	TX	1.6	SD	161	NJ	0.9	IL	189	MI	1.1	47
48	ID	248	WY	1.6	NH	140	MD	0.8	CA	169	NJ	1.1	48
49	WY	241	VA	1.4	ND	135	VT	0.7	SC	165	CA	0.9	49
50	NV	209	NV	1.2	VT	122	NH	0.7	MA	164	MA	0.8	50
	US	431	US	2.5	US	300	US	1.7	US	245	US	1.4	
	DC	1,108	DC	4.9	DC	730	DC	3.2	DC	205	DC	0.9	

Table R-10
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Direct Police				Direct Fire				Direct Corrections				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	AK	196	AZ	1.0	NV	101	NV	0.6	AK	209	AK	1.0	1
2	NY	189	AK	1.0	RI	96	RI	0.5	NY	185	NV	0.9	2
3	CA	165	WY	1.0	MA	91	OR	0.4	NV	155	NY	0.9	3
4	NV	162	NV	0.9	AK	83	MA	0.4	CA	147	AZ	0.8	4
5	NJ	154	NM	0.9	CA	81	CA	0.4	MD	131	CA	0.8	5
6	AZ	153	NY	0.9	CT	78	AK	0.4	AZ	125	NM	0.7	6
7	FL	147	CA	0.9	NY	77	NY	0.4	MA	115	GA	0.7	7
8	WY	144	FL	0.8	OR	71	WA	0.4	FL	113	FL	0.7	8
9	CT	139	LA	0.8	MD	64	WI	0.3	CO	113	MD	0.6	9
10	MD	139	WI	0.7	WA	63	AZ	0.3	DE	107	CO	0.6	10
11	MA	135	MI	0.7	NH	59	NM	0.3	NJ	106	SC	0.6	11
12	IA	133	OR	0.7	FL	57	FL	0.3	GA	105	MI	0.6	12
13	DE	129	CO	0.7	WI	57	OH	0.3	MI	103	OR	0.6	13
14	MI	126	UT	0.7	VA	56	CT	0.3	CT	98	DE	0.6	14
15	HI	124	IA	0.7	IA	56	MD	0.3	NM	98	WY	0.6	15
16	CO	124	DE	0.7	OH	53	VA	0.3	VA	96	TN	0.6	16
17	WI	123	RI	0.7	CO	52	NH	0.3	OR	94	TX	0.5	17
18	RI	122	HI	0.7	AZ	52	CO	0.3	SC	86	MA	0.5	18
19	NM	122	MD	0.7	NJ	48	OK	0.3	KS	85	NC	0.5	19
20	VA	117	NJ	0.7	ME	44	IA	0.3	WY	84	LA	0.5	20
21	OR	114	TX	0.6	NM	44	WY	0.3	WA	84	VA	0.5	21
22	LA	111	NC	0.6	GA	44	LA	0.3	TX	83	KS	0.5	22
23	NH	107	ID	0.6	HI	43	GA	0.3	TN	83	WA	0.5	23
24	OH	103	GA	0.6	OK	42	TN	0.3	NC	80	UT	0.5	24
25	MN	103	VA	0.6	MI	42	ME	0.3	RI	80	OK	0.5	25
26	WA	102	OH	0.6	WY	42	UT	0.3	HI	72	KY	0.5	26
27	GA	101	MA	0.6	TX	41	TX	0.3	WI	71	NJ	0.5	27
28	TX	100	SC	0.6	TN	41	AL	0.2	NH	71	RI	0.4	28
29	NC	97	WA	0.6	KS	40	MI	0.2	OH	70	WI	0.4	29
30	MO	97	MO	0.6	MO	39	MO	0.2	LA	69	OH	0.4	30
31	KS	92	MN	0.6	LA	37	KS	0.2	OK	67	CT	0.4	31
32	ID	90	TN	0.6	NE	36	MS	0.2	IA	65	ME	0.4	32
33	UT	90	CT	0.6	MN	35	HI	0.2	PA	65	HI	0.4	33
34	PA	89	AL	0.6	IL	35	NC	0.2	ME	65	AL	0.4	34
35	IL	87	MT	0.6	AL	35	ID	0.2	KY	63	PA	0.4	35
36	TN	85	OK	0.5	NC	35	NE	0.2	UT	62	ID	0.4	36
37	VT	85	KS	0.5	UT	35	IL	0.2	IL	57	IL	0.4	37
38	IN	84	IL	0.5	VT	32	SC	0.2	MN	55	NH	0.4	38
39	SC	83	MS	0.5	ID	31	KY	0.2	AL	53	MS	0.3	39
40	NE	81	NH	0.5	IN	31	NJ	0.2	NE	53	IA	0.3	40
41	MT	81	SD	0.5	SC	30	MN	0.2	ID	52	AR	0.3	41
42	OK	80	IN	0.5	KY	30	VT	0.2	MO	52	NE	0.3	42
43	AL	78	KY	0.5	MS	28	IN	0.2	VT	48	MO	0.3	43
44	ME	76	PA	0.5	MT	28	MT	0.2	IN	45	MN	0.3	44
45	SD	75	VT	0.5	PA	25	AR	0.2	SD	44	SD	0.3	45
46	KY	72	NE	0.5	AR	24	SD	0.2	AR	43	MT	0.3	46
47	MS	65	ME	0.5	SD	24	ND	0.2	MT	43	VT	0.3	47
48	ND	62	AR	0.5	ND	22	PA	0.1	MS	41	IN	0.3	48
49	AR	62	ND	0.4	DE	19	WV	0.1	ND	32	ND	0.2	49
50	WV	50	WV	0.4	WV	18	DE	0.1	WV	26	WV	0.2	50
	US	123	US	0.7	US	53	US	0.3	US	99	US	0.6	
	DC	454	DC	2.0	DC	161	DC	0.7	DC	660	DC	2.9	

Table R-11
State Rankings for Selected State-Local Expenditure Items
Per Capita and as a Percentage of State Personal Income
FY 1990

Rank	Direct Protective Inspection and Regulation				Direct Sewerage and Sanitation				Interest Payments on General Debt				Rank
	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	State	Per Capita	State	Percent of Personal Income	
1	DE	886	DE	4.6	NJ	212	WY	1.0	AK	1,441	AK	7.0	1
2	AK	55	NV	0.3	NY	188	WA	1.0	DE	420	LA	2.8	2
3	NV	49	AK	0.3	AK	168	NY	0.9	WY	382	WY	2.5	3
4	CA	49	CA	0.3	CT	167	NJ	0.9	LA	370	DE	2.2	4
5	WA	38	WA	0.2	WA	165	HI	0.9	NY	312	AZ	1.7	5
6	ID	30	ID	0.2	HI	165	WI	0.9	RI	304	RI	1.7	6
7	NJ	30	NM	0.2	WY	152	AK	0.8	NJ	294	SD	1.7	7
8	OR	29	OR	0.2	WI	149	DE	0.8	CT	269	WV	1.6	8
9	NM	28	WY	0.2	DE	146	LA	0.7	NV	265	MT	1.6	9
10	NY	27	AZ	0.2	MA	145	NM	0.7	AZ	256	KY	1.6	10
11	FL	25	FL	0.1	NH	132	FL	0.7	MA	251	NM	1.6	11
12	RI	25	VT	0.1	MD	130	AZ	0.7	HI	249	ND	1.5	12
13	VA	25	RI	0.1	RI	125	ME	0.7	MN	248	NV	1.5	13
14	VT	24	MS	0.1	FL	125	RI	0.7	FL	246	NY	1.5	14
15	HI	24	ND	0.1	VA	122	CT	0.7	SD	244	OR	1.4	15
16	AZ	23	VA	0.1	CA	121	MA	0.7	NH	243	FL	1.4	16
17	WY	23	ME	0.1	ME	115	VA	0.7	PA	241	MN	1.4	17
18	CT	23	NY	0.1	MN	112	UT	0.7	CO	239	PA	1.4	18
19	MD	22	HI	0.1	PA	111	NH	0.6	MT	236	HI	1.4	19
20	ME	21	NJ	0.1	MI	109	MN	0.6	OR	227	CO	1.3	20
21	MN	21	SD	0.1	AZ	108	PA	0.6	KY	225	TX	1.3	21
22	NH	20	MN	0.1	OH	105	OH	0.6	ND	220	UT	1.3	22
23	ND	19	OK	0.1	VT	101	MD	0.6	WV	210	NJ	1.2	23
24	NE	19	NE	0.1	LA	100	CA	0.6	NM	208	NH	1.2	24
25	MI	18	AR	0.1	IA	97	MI	0.6	TX	204	KS	1.2	25
26	SD	18	MD	0.1	NM	97	TX	0.6	MD	203	VT	1.2	26
27	IA	17	MI	0.1	TX	95	NC	0.6	KS	201	ME	1.2	27
28	OK	17	WI	0.1	NC	94	VT	0.6	VT	196	MA	1.2	28
29	MS	17	NH	0.1	IN	93	IN	0.6	ME	188	CT	1.1	29
30	WI	17	SC	0.1	CO	88	TN	0.6	IA	175	WI	1.0	30
31	MA	16	MT	0.1	OR	87	SC	0.6	UT	168	OK	1.0	31
32	OH	15	OH	0.1	GA	86	ID	0.6	CA	168	MS	1.0	32
33	AR	15	CT	0.1	UT	84	OR	0.5	WI	167	MD	1.0	33
34	TX	14	NC	0.1	TN	84	GA	0.5	VA	160	AL	1.0	34
35	NC	14	KY	0.1	IL	78	MS	0.5	WA	153	TN	0.9	35
36	CO	14	TX	0.1	ID	78	IA	0.5	OK	144	IA	0.9	36
37	MT	14	IA	0.1	SC	77	CO	0.5	TN	141	AR	0.9	37
38	KS	13	UT	0.1	OK	72	OK	0.5	OH	137	WA	0.9	38
39	SC	13	AL	0.1	NV	72	IL	0.5	AL	135	CA	0.9	39
40	KY	13	KS	0.1	MO	66	KY	0.5	NE	132	VA	0.9	40
41	PA	12	CO	0.1	KY	66	WV	0.5	MO	128	SC	0.8	41
42	MO	12	TN	0.1	MS	64	AR	0.4	MI	128	OH	0.8	42
43	IN	12	GA	0.1	WV	58	NV	0.4	IN	122	NE	0.8	43
44	GA	12	IN	0.1	AL	57	AL	0.4	MS	120	MO	0.8	44
45	AL	12	MO	0.1	AR	56	MO	0.4	AR	118	IN	0.8	45
46	TN	12	LA	0.1	NE	53	MT	0.4	SC	116	MI	0.7	46
47	UT	12	MA	0.1	MT	52	ND	0.3	IL	116	IL	0.7	47
48	LA	10	PA	0.1	ND	50	NE	0.3	GA	112	ID	0.7	48
49	WV	9	WV	0.1	KS	48	SD	0.3	ID	99	GA	0.7	49
50	IL	7	IL	<	SD	46	KS	0.3	NC	93	NC	0.6	50
	US	25	US	0.1	US	114	US	0.6	US	200	US	1.1	
	DC	82	DC	0.4	DC	280	DC	1.2	DC	355	DC	1.6	

< rounds to zero

State Fiscal Profiles

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

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

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

total revenues and expenditures for all states, Tables 82, 86, 91, 103, 107, and 111;

percentage distribution, Tables 83, 87, 92, 104, 108, and 112;

per capita, Tables 84, 88, 93, 105, 109, and 113; and

personal income percentage figures, Tables 85, 89, 94, 106, 110, and 114.

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

Income taxes include both individual and corporation income taxes.

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

Rank	State	Population 4/1/90 (thousands)	State	Personal Income CY 1989 (millions)	State	Personal Income Per capita	Rank
	US	248,710	US	\$4,378,166	US	\$17,603	
1	CA	29,760	CA	576,597	CT	24,395	1
2	NY	17,990	NY	375,504	NJ	23,616	2
3	TX	16,987	TX	263,566	DC	22,707	3
4	FL	12,938	FL	225,599	MA	21,851	4
5	PA	11,882	IL	220,607	NY	20,873	5
6	IL	11,431	PA	208,938	MD	20,621	6
7	OH	10,847	NJ	182,551	AK	20,478	7
8	MI	9,295	OH	180,266	NH	20,252	8
9	NJ	7,730	MI	163,322	CA	19,375	9
10	NC	6,629	MA	131,457	IL	19,299	10
11	GA	6,478	VA	115,621	DE	19,059	11
12	VA	6,187	GA	104,007	VA	18,688	12
13	MA	6,016	NC	101,254	HI	18,433	13
14	IN	5,544	MD	98,591	RI	18,047	14
15	MO	5,117	IN	89,062	CO	17,716	15
16	WI	4,892	MO	85,036	MN	17,701	16
17	TN	4,877	WA	84,436	PA	17,584	17
18	WA	4,867	WI	81,221	MI	17,571	18
19	MD	4,781	CT	80,188	FL	17,437	19
20	MN	4,375	MN	77,443	NV	17,392	20
21	LA	4,220	TN	72,859	WA	17,349	21
22	AL	4,041	CO	58,358	KS	16,926	22
23	KY	3,685	LA	56,727	VT	16,735	23
24	AZ	3,665	AL	56,657	OH	16,619	24
25	SC	3,487	AZ	55,657	MO	16,618	25
26	CO	3,294	KY	51,561	WI	16,603	26
27	CT	3,287	SC	48,286	NE	16,349	27
28	OK	3,146	OK	45,684	ME	16,348	28
29	OR	2,842	OR	45,370	IA	16,269	29
30	IA	2,777	IA	45,179	IN	16,065	30
31	MS	2,573	KS	41,943	GA	16,055	31
32	KS	2,478	AR	31,196	OR	15,964	32
33	AR	2,351	MS	31,091	TX	15,516	33
34	WV	1,793	NE	25,799	NC	15,274	34
35	UT	1,723	WV	23,035	AZ	15,186	35
36	NE	1,578	NH	22,459	WY	15,066	36
37	NM	1,515	UT	22,272	TN	14,939	37
38	ME	1,228	NV	20,905	MT	14,532	38
39	NV	1,202	HI	20,424	OK	14,521	39
40	NH	1,109	NM	20,231	SD	14,507	40
41	HI	1,108	ME	20,075	ND	14,279	41
42	ID	1,007	RI	18,101	ID	14,097	42
43	RI	1,003	ID	14,196	AL	14,021	43
44	MT	799	DC	13,783	KY	13,992	44
45	SD	696	DE	12,693	SC	13,847	45
46	DE	666	MT	11,611	LA	13,442	46
47	ND	639	AK	11,263	NM	13,354	47
48	DC	607	SD	10,097	AR	13,269	48
49	VT	563	VT	9,422	UT	12,926	49
50	AK	550	ND	9,124	WV	12,847	50
51	WY	454	WY	6,840	MS	12,084	51

Source: ACIR computations based on U.S. Department of Commerce, Bureau of the Census, *Government Finances in 1989-1990*; and Bureau of Economic Analysis, *Survey of Current Business*, August 1991.

Map 2
Population and Rank as of April 1, 1990



Source: U.S. Department of Commerce, Bureau of the Census. Populations in thousands.

Map 3
Personal Income Per Capita and Rank, CY 1990
 (dollars)



Source: U.S. Department of Commerce, Bureau of the Census and Bureau of Economic Analysis. Per capita income calculated using BEA total income and Census population as of April 1, 1990.

United States

	Total	Percentage of U.S.
Population	248,710,000	100.0
Personal Income (billions)	\$4,378.2	100.0
Personal Income Per Capita	\$17,603	100.0

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$849,501.6	100.0%	\$3,416	100	19.4%	100
Intergovernmental from Federal	136,801.9	16.1	550	100	3.1	100
Own-Source	712,699.7	83.9	2,866	100	16.3	100
Tax Revenue	501,618.7	59.0	2,017	100	11.5	100
Property Taxes	155,613.3	18.3	626	100	3.6	100
Sales Taxes	121,286.6	14.3	488	100	2.8	100
Income Taxes	129,206.1	15.2	520	100	3.0	100
Other Taxes	95,512.7	11.2	384	100	2.2	100
Charges and Miscellaneous	211,081.0	24.8	849	100	4.8	100
State						
General	517,429.5	100.0	2,080	100	11.8	100
Intergovernmental from Federal	118,352.7	22.9	476	100	2.7	100
Intergovernmental from Local	7,976.1	1.5	32	100	0.2	100
Own-Source	391,100.7	75.6	1,573	100	8.9	100
Tax Revenue	300,488.6	58.1	1,208	100	6.9	100
Property Taxes	5,848.2	1.1	24	100	0.1	100
Sales Taxes	99,701.9	19.3	401	100	2.3	100
Income Taxes	117,827.4	22.8	474	100	2.7	100
Other Taxes	77,111.1	14.9	310	100	1.8	100
Charges and Miscellaneous	90,612.1	17.5	364	100	2.1	100
Local						
General	512,322.2	100.0	2,060	100	11.7	100
Intergovernmental from Federal	18,449.2	3.6	74	100	0.4	100
Intergovernmental from State	172,274.0	33.6	693	100	3.9	100
Own-Source	321,599.0	62.8	1,293	100	7.3	100
Tax Revenue	201,130.1	39.3	809	100	4.6	100
Property Taxes	149,765.2	29.2	602	100	3.4	100
Sales Taxes	21,584.7	4.2	87	100	0.5	100
Income Taxes	11,378.7	2.2	46	100	0.3	100
Other Taxes	18,401.6	3.6	74	100	0.4	100
Charges and Miscellaneous	120,468.9	23.5	484	100	2.8	100
EXPENDITURES						
State and Local						
General	\$834,785.6	100.0%	\$3,356	100	19.1%	100
Total Intergovernmental	3,245.4	0.4	13	100	0.1	100
Direct	831,540.2	99.6	3,343	100	19.0	100
Elementary/Secondary Education	202,009.4	24.2	812	100	4.6	100
Higher Education	73,418.3	8.8	295	100	1.7	100
Public Welfare	107,286.6	12.9	431	100	2.5	100
Health and Hospitals	74,634.7	8.9	300	100	1.7	100
Highways	61,057.3	7.3	245	100	1.4	100
Police	30,576.6	3.7	123	100	0.7	100
Other	282,557.3	33.8	1,136	100	6.5	100
State						
General	508,284.1	100.0	2,044	100	11.6	100
Total Intergovernmental	175,027.6	34.4	704	100	4.0	100
Direct	333,256.5	65.6	1,340	100	7.6	100
Elementary/Secondary Education	1,798.5	0.4	7	100	<	100
Higher Education	60,977.7	12.0	245	100	1.4	100
Public Welfare	83,335.9	16.4	335	100	1.9	100
Health and Hospitals	35,542.8	7.0	143	100	0.8	100
Highways	36,464.4	7.2	147	100	0.8	100
Police	4,486.5	0.9	18	100	0.1	100
Other	110,650.5	21.8	445	100	2.5	100
Local						
General	504,120.0	100.0	2,027	100	11.5	100
Total Intergovernmental	5,836.2	1.2	23	100	0.1	100
Direct	498,283.8	98.8	2,003	100	11.4	100
Elementary/Secondary Education	200,211.0	39.7	805	100	4.6	100
Higher Education	12,440.6	2.5	50	100	0.3	100
Public Welfare	23,950.7	4.8	96	100	0.5	100
Health and Hospitals	39,091.9	7.8	157	100	0.9	100
Highways	24,592.9	4.9	99	100	0.6	100
Police	26,090.1	5.2	105	100	0.6	100
Other	171,906.7	34.1	691	100	3.9	100

- represents zero

n.1. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alabama

	Total	Percentage of U.S.	Rank
Population	4,041,000	1.6	22
Personal Income (billions)	\$56.7	1.3	24
Personal Income Per Capita	\$14,021	79.6	43

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$10,988.1	100.0%	\$2,719	80	19.4%	100
Intergovernmental from Federal	2,252.4	20.5	557	101	4.0	127
Own-Source	8,735.8	79.5	2,162	75	15.4	95
Tax Revenue	5,367.1	48.8	1,328	66	9.5	83
Property Taxes	658.8	6.0	163	26	1.2	33
Sales Taxes	1,625.6	14.8	402	82	2.9	104
Income Taxes	1,352.9	12.3	335	64	2.4	81
Other Taxes	1,729.8	15.7	428	111	3.1	140
Charges and Miscellaneous	3,368.7	30.7	834	98	5.9	123
State						
General	7,555.2	100.0	1,870	90	13.3	113
Intergovernmental from Federal	2,060.1	27.3	510	107	3.6	135
Intergovernmental from Local	25.3	0.3	6	20	<	24
Own-Source	5,469.7	72.4	1,354	86	9.7	108
Tax Revenue	3,819.5	50.6	945	78	6.7	98
Property Taxes	90.5	1.2	22	95	0.2	120
Sales Taxes	1,037.8	13.7	257	64	1.8	80
Income Taxes	1,301.3	17.2	322	68	2.3	85
Other Taxes	1,389.9	18.4	344	111	2.5	139
Charges and Miscellaneous	1,650.2	21.8	408	112	2.9	141
Local						
General	5,360.8	100.0	1,327	64	9.5	81
Intergovernmental from Federal	192.2	3.6	48	64	0.3	81
Intergovernmental from State	1,902.6	35.5	471	68	3.4	85
Own-Source	3,266.0	60.9	808	63	5.8	78
Tax Revenue	1,547.6	28.9	383	47	2.7	59
Property Taxes	568.3	10.6	141	23	1.0	29
Sales Taxes	587.7	11.0	145	168.7	1.0	210
Income Taxes	51.6	1.0	13	28	0.1	35
Other Taxes	339.9	6.3	84	114	0.6	143
Charges and Miscellaneous	1,718.5	32.1	425	88	3.0	110
EXPENDITURES						
State and Local						
General	\$10,868.4	100.0%	\$2,690	80	19.2%	101
Total Intergovernmental	-	-	-	-	-	-
Direct	10,868.4	100.0	2,690	80	19.2	101
Elementary/Secondary Education	2,337.6	21.5	578	71	4.1	89
Higher Education	1,344.4	12.4	333	113	2.4	142
Public Welfare	1,073.2	9.9	266	62	1.9	77
Health and Hospitals	1,809.6	16.7	448	149	3.2	187
Highways	875.2	8.1	217	88	1.5	111
Police	316.5	2.9	78	64	0.6	80
Other	3,111.9	28.6	770	68	5.5	85
State						
General	7,410.7	100.0	1,834	90	13.1	113
Total Intergovernmental	2,015.5	27.2	499	71	3.6	89
Direct	5,395.2	72.8	1,335	100	9.5	125
Elementary/Secondary Education	17.9	0.2	4	61	<	77
Higher Education	1,344.4	18.1	333	136	2.4	170
Public Welfare	1,044.6	14.1	259	77	1.8	97
Health and Hospitals	881.7	11.9	218	153	1.6	192
Highways	566.5	7.6	140	96	1.0	120
Police	52.6	0.7	13	72	0.1	91
Other	1,487.4	20.1	368	83	2.6	104
Local						
General	5,478.8	100.0	1,356	67	9.7	84
Total Intergovernmental	5.6	0.1	1	6	<	7
Direct	5,473.2	99.9	1,354	68	9.7	85
Elementary/Secondary Education	2,319.7	42.3	574	71	4.1	90
Higher Education	-	-	-	-	-	-
Public Welfare	28.6	0.5	7	7	0.1	9
Health and Hospitals	927.9	16.9	230	146	1.6	183
Highways	308.7	5.6	76	77	0.5	97
Police	263.8	4.8	65	62	0.5	78
Other	1,624.5	29.7	402	58	2.9	73

- represents zero

n.t.—no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Alaska

	Total	Percentage of U.S.	Rank
Population	550,000	0.2	50
Personal Income (billions)	\$11.3	0.3	47
Personal Income Per Capita	\$20,478	116.3	7

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,224.2	100.0%	\$11,317	331	55.3%	285
Intergovernmental from Federal	713.2	11.5	1,297	236	6.3	203
Own-Source	5,510.9	88.5	10,020	350	48.9	301
Tax Revenue	2,237.8	36.0	4,069	202	19.9	173
Property Taxes	685.4	11.0	1,246	199	6.1	171
Sales Taxes	72.2	1.2	131	27	0.6	23
Income Taxes	185.1	3.0	337	65	1.6	56
Other Taxes	1,295.1	20.8	2,355	613	11.5	527
Charges and Miscellaneous	3,273.2	52.6	5,951	701	29.1	603
State						
General	4,841.9	100.0	8,804	423	43.0	364
Intergovernmental from Federal	622.6	12.9	1,132	238	5.5	204
Intergovernmental from Local	5.1	0.1	9	29	<	25
Own-Source	4,214.3	87.0	7,662	487	37.4	419
Tax Revenue	1,546.4	31.9	2,812	233	13.7	200
Property Taxes	89.8	1.9	163	695	0.8	597
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	185.1	3.8	337	71	1.6	61
Other Taxes	1,271.5	26.3	2,312	746	11.3	641
Charges and Miscellaneous	2,667.8	55.1	4,851	1331	23.7	1144
Local						
General	2,201.9	100.0	4,003	194	19.5	167
Intergovernmental from Federal	90.7	4.1	165	222	0.8	191
Intergovernmental from State	814.6	37.0	1,481	214	7.2	184
Own-Source	1,296.6	58.9	2,358	182	11.5	157
Tax Revenue	691.3	31.4	1,257	155	6.1	134
Property Taxes	595.5	27.0	1,083	180	5.3	155
Sales Taxes	72.2	3.3	131	151	0.6	130
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	23.6	1.1	43	58	0.2	50
Charges and Miscellaneous	605.3	27.5	1,101	227	5.4	195
EXPENDITURES						
State and Local						
General	\$5,376.0	100.0%	\$9,775	291	47.7%	250
Total Intergovernmental	72.1	1.3	131	1005	0.6	864
Direct	5,303.9	98.7	9,644	288	47.1	248
Elementary/Secondary Education	913.4	17.0	1,661	204	8.1	176
Higher Education	245.5	4.6	446	151	2.2	130
Public Welfare	302.6	5.6	550	128	2.7	110
Health and Hospitals	206.2	3.8	375	125	1.8	107
Highways	536.3	10.0	975	397	4.8	341
Police	107.8	2.0	196	159	1.0	137
Other	2,992.2	55.7	5,440	479	26.6	412
State						
General	4,284.4	100.0	7,790	381	38.0	328
Total Intergovernmental	909.2	21.2	1,653	235	8.1	202
Direct	3,375.3	78.8	6,137	458	30.0	394
Elementary/Secondary Education	185.9	4.3	338	4675	1.7	4019
Higher Education	245.5	5.7	446	182	2.2	157
Public Welfare	296.0	6.9	538	161	2.6	138
Health and Hospitals	123.1	2.9	224	157	1.1	135
Highways	430.9	10.1	783	534	3.8	459
Police	33.4	0.8	61	337	0.3	289
Other	2,060.5	48.1	3,746	842	18.3	724
Local						
General	1,930.3	100.0	3,510	173	17.1	149
Total Intergovernmental	1.7	0.1	3	13	<	11
Direct	1,928.7	99.9	3,507	175	17.1	150
Elementary/Secondary Education	727.5	37.7	1,323	164	6.5	141
Higher Education	-	-	-	-	-	-
Public Welfare	6.6	0.3	12	13	0.1	11
Health and Hospitals	83.1	4.3	151	96	0.7	83
Highways	105.4	5.5	192	194	0.9	167
Police	74.4	3.9	135	129	0.7	111
Other	931.7	48.3	1,694	245	8.3	211

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arizona

	Total	Percentage of U.S.	Rank
Population	3,665,000	1.5	24
Personal Income (billions)	\$55.7	1.3	25
Personal Income Per Capita	\$15,186	86.3	35

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$11,622.2	100.0%	\$3,171	93	20.9%	108
Intergovernmental from Federal	1,610.6	13.9	439	80	2.9	93
Own-Source	10,011.6	86.1	2,732	95	18.0	111
Tax Revenue	7,040.4	60.6	1,921	95	12.6	110
Property Taxes	2,329.5	20.0	636	102	4.2	118
Sales Taxes	2,337.0	20.1	638	131	4.2	152
Income Taxes	1,243.6	10.7	339	65	2.2	76
Other Taxes	1,130.2	9.7	308	80	2.0	93
Charges and Miscellaneous	2,971.2	25.6	811	96	5.3	111
State						
General	6,982.9	100.0	1,905	92	12.5	106
Intergovernmental from Federal	1,292.6	18.5	353	74	2.3	86
Intergovernmental from Local	247.0	3.5	67	210	0.4	244
Own-Source	5,443.3	78.0	1,485	94	9.8	109
Tax Revenue	4,376.8	62.7	1,194	99	7.9	115
Property Taxes	236.2	3.4	64	274	0.4	318
Sales Taxes	1,917.7	27.5	523	131	3.4	151
Income Taxes	1,243.6	17.8	339	72	2.2	83
Other Taxes	979.3	14.0	267	86	1.8	100
Charges and Miscellaneous	1,066.5	15.3	291	80	1.9	93
Local						
General	7,589.2	100.0	2,071	101	13.6	117
Intergovernmental from Federal	318.0	4.2	87	117	0.6	136
Intergovernmental from State	2,703.0	35.6	738	106	4.9	123
Own-Source	4,568.3	60.2	1,246	96	8.2	112
Tax Revenue	2,663.6	35.1	727	90	4.8	104
Property Taxes	2,093.3	27.6	571	95	3.8	110
Sales Taxes	419.3	5.5	114	132	0.8	153
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	151.0	2.0	41	56	0.3	65
Charges and Miscellaneous	1,904.7	25.1	520	107	3.4	124
EXPENDITURES						
State and Local						
General	\$13,040.0	100.0%	\$3,558	106	23.4%	123
Total Intergovernmental	-	-	-	-	-	-
Direct	13,040.0	100.0	3,558	106	23.4	123
Elementary/Secondary Education	2,824.8	21.7	771	95	5.1	110
Higher Education	1,502.4	11.5	410	139	2.7	161
Public Welfare	1,284.2	9.8	350	81	2.3	94
Health and Hospitals	626.8	4.8	171	57	1.1	66
Highways	1,708.2	13.1	466	190	3.1	220
Police	559.6	4.3	153	124	1.0	144
Other	4,533.9	34.8	1,237	109	8.1	126
State						
General	7,534.5	100.0	2,056	101	13.5	117
Total Intergovernmental	2,432.6	32.3	664	94	4.4	109
Direct	5,101.9	67.7	1,392	104	9.2	120
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,203.1	16.0	328	134	2.2	155
Public Welfare	1,077.0	14.3	294	88	1.9	102
Health and Hospitals	294.9	3.9	80	56	0.5	65
Highways	1,125.8	14.9	307	210	2.0	243
Police	98.1	1.3	27	148	0.2	172
Other	1,303.0	17.3	356	80	2.3	93
Local						
General	8,122.7	100.0	2,216	109	14.6	127
Total Intergovernmental	184.6	2.3	50	215	0.3	249
Direct	7,938.1	97.7	2,166	108	14.3	125
Elementary/Secondary Education	2,824.8	34.8	771	96	5.1	111
Higher Education	299.3	3.7	82	163	0.5	189
Public Welfare	207.2	2.6	57	59	0.4	68
Health and Hospitals	331.9	4.1	91	58	0.6	67
Highways	582.4	7.2	159	161	1.0	186
Police	461.5	5.7	126	120	0.8	139
Other	3,230.9	39.8	882	128	5.8	148

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Arkansas

	Total	Percentage of U.S.	Rank
Population	2,351,000	0.9	33
Personal Income (billions)	\$31.2	0.7	32
Personal Income Per Capita	\$13,269	75.4	48

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,567.2	100.0%	\$2,368	69	17.8%	92
Intergovernmental from Federal	1,229.7	22.1	523	95	3.9	126
Own-Source	4,337.5	77.9	1,845	64	13.9	85
Tax Revenue	2,993.3	53.8	1,273	63	9.6	84
Property Taxes	536.5	9.6	228	36	1.7	48
Sales Taxes	970.9	17.4	413	85	3.1	112
Income Taxes	869.5	15.6	370	71	2.8	94
Other Taxes	616.5	11.1	262	68	2.0	91
Charges and Miscellaneous	1,344.2	24.1	572	67	4.3	89
State						
General	4,056.1	100.0	1,725	83	13.0	110
Intergovernmental from Federal	1,142.6	28.2	486	102	3.7	135
Intergovernmental from Local	5.1	0.1	2	7	<	9
Own-Source	2,908.3	71.7	1,237	79	9.3	104
Tax Revenue	2,260.9	55.7	962	80	7.2	106
Property Taxes	6.6	0.2	3	12	<	16
Sales Taxes	839.4	20.7	357	89	2.7	118
Income Taxes	869.5	21.4	370	78	2.8	104
Other Taxes	545.4	13.4	232	75	1.7	99
Charges and Miscellaneous	647.4	16.0	275	76	2.1	100
Local						
General	2,603.1	100.0	1,107	54	8.3	71
Intergovernmental from Federal	87.0	3.3	37	50	0.3	66
Intergovernmental from State	1,086.8	41.8	462	67	3.5	89
Own-Source	1,429.2	54.9	608	47	4.6	62
Tax Revenue	732.4	28.1	312	39	2.3	51
Property Taxes	529.8	20.4	225	37	1.7	50
Sales Taxes	131.5	5.1	56	64	0.4	86
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	71.1	2.7	30	41	0.2	54
Charges and Miscellaneous	696.8	26.8	296	61	2.2	81
EXPENDITURES						
State and Local						
General	\$5,351.8	100.0%	\$2,276	68	17.2%	90
Total Intergovernmental	0.2	<	†	1	<	1
Direct	5,351.6	100.0	2,276	68	17.2	90
Elementary/Secondary Education	1,395.4	26.1	594	73	4.5	97
Higher Education	589.4	11.0	251	85	1.9	113
Public Welfare	789.2	14.7	336	78	2.5	103
Health and Hospitals	533.5	10.0	227	76	1.7	100
Highways	488.9	9.1	208	85	1.6	112
Police	144.9	2.7	62	50	0.5	67
Other	1,410.0	26.3	600	53	4.5	70
State						
General	3,930.1	100.0	1,672	82	12.6	109
Total Intergovernmental	1,176.5	29.9	500	71	3.8	94
Direct	2,753.6	70.1	1,171	87	8.8	116
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	589.4	15.0	251	102	1.9	136
Public Welfare	787.5	20.0	335	100	2.5	133
Health and Hospitals	288.5	7.3	123	86	0.9	114
Highways	320.0	8.1	136	93	1.0	123
Police	32.1	0.8	14	76	0.1	100
Other	736.0	18.7	313	70	2.4	93
Local						
General	2,598.4	100.0	1,105	55	8.3	72
Total Intergovernmental	0.4	<	†	1	<	1
Direct	2,598.0	100.0	1,105	55	8.3	73
Elementary/Secondary Education	1,395.4	53.7	594	74	4.5	98
Higher Education	-	-	-	-	-	-
Public Welfare	1.7	0.1	†	1	<	1
Health and Hospitals	245.1	9.4	104	66	0.8	88
Highways	168.9	6.5	72	73	0.5	96
Police	112.8	4.3	48	46	0.4	61
Other	674.0	25.9	287	41	2.2	55

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

California

	Total	Percentage of U.S.	Rank
Population	29,760,000	12.0	1
Personal Income (billions)	\$576.6	13.2	1
Personal Income Per Capita	\$19,375	110.1	9

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$115,175.0	100.0%	\$3,870	113	20.0%	103
Intergovernmental from Federal	18,108.8	15.7	608	111	3.1	101
Own-Source	97,066.2	84.3	3,262	114	16.8	103
Tax Revenue	66,255.7	57.5	2,226	110	11.5	100
Property Taxes	17,908.1	15.5	602	96	3.1	87
Sales Taxes	17,090.1	14.8	574	118	3.0	107
Income Taxes	21,752.7	18.9	731	141	3.8	128
Other Taxes	9,504.8	8.3	319	83	1.6	76
Charges and Miscellaneous	30,810.5	26.8	1,035	122	5.3	111
State						
General	69,251.2	100.0	2,327	112	12.0	102
Intergovernmental from Federal	16,051.1	23.2	539	113	2.8	103
Intergovernmental from Local	327.0	0.5	11	34	0.1	31
Own-Source	52,873.1	76.3	1,777	113	9.2	103
Tax Revenue	43,419.2	62.7	1,459	121	7.5	110
Property Taxes	2,123.8	3.1	71	303	0.4	276
Sales Taxes	13,626.8	19.7	458	114	2.4	104
Income Taxes	21,752.7	31.4	731	154	3.8	140
Other Taxes	5,915.9	8.5	199	64	1.0	58
Charges and Miscellaneous	9,453.9	13.7	318	87	1.6	79
Local						
General	80,298.4	100.0	2,698	131	13.9	119
Intergovernmental from Federal	2,057.8	2.6	69	93	0.4	85
Intergovernmental from State	34,047.5	42.4	1,144	165	5.9	150
Own-Source	44,193.1	55.0	1,485	115	7.7	104
Tax Revenue	22,836.5	28.4	767	95	4.0	86
Property Taxes	15,784.3	19.7	530	88	2.7	80
Sales Taxes	3,463.3	4.3	116	134	0.6	122
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	3,588.9	4.5	121	163	0.6	148
Charges and Miscellaneous	21,356.6	26.6	718	148	3.7	135
EXPENDITURES						
State and Local						
General	\$112,945.3	100.0%	\$3,795	113	19.6%	103
Total Intergovernmental	2,221.3	2.0	75	572	0.4	520
Direct	110,724.0	98.0	3,721	111	19.2	101
Elementary/Secondary Education	24,160.5	21.4	812	100	4.2	91
Higher Education	10,036.4	8.9	337	114	1.7	104
Public Welfare	14,911.4	13.2	501	116	2.6	106
Health and Hospitals	10,006.4	8.9	336	112	1.7	102
Highways	5,033.0	4.5	169	69	0.9	63
Police	4,914.9	4.4	165	134	0.9	122
Other	41,661.3	36.9	1,400	123	7.2	112
State						
General	70,188.9	100.0	2,358	115	12.2	105
Total Intergovernmental	35,173.8	50.1	1,182	168	6.1	153
Direct	35,015.1	49.9	1,177	88	6.1	80
Elementary/Secondary Education	122.7	0.2	4	57	<	52
Higher Education	6,820.8	9.7	229	93	1.2	85
Public Welfare	6,998.4	10.0	235	70	1.2	64
Health and Hospitals	3,026.4	4.3	102	71	0.5	65
Highways	2,603.6	3.7	87	60	0.5	54
Police	646.6	0.9	22	120	0.1	109
Other	14,796.6	21.1	497	112	2.6	102
Local						
General	75,915.2	100.0	2,551	126	13.2	114
Total Intergovernmental	206.3	0.3	7	30	<	27
Direct	75,708.9	99.7	2,544	127	13.1	115
Elementary/Secondary Education	24,037.9	31.7	808	100	4.2	91
Higher Education	3,215.6	4.2	108	216	0.6	196
Public Welfare	7,912.9	10.4	266	276	1.4	251
Health and Hospitals	6,980.0	9.2	235	149	1.2	136
Highways	2,429.4	3.2	82	83	0.4	75
Police	4,268.3	5.6	143	137	0.7	124
Other	26,864.7	35.4	903	131	4.7	119

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Colorado

	Total	Percentage of U.S.	Rank
Population	3,294,000	1.3	26
Personal Income (billions)	\$58.4	1.3	22
Personal Income Per Capita	\$17,716	100.6	15

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$11,141.0	100.0%	\$3,382	99	19.1%	98
Intergovernmental from Federal	1,593.2	14.3	484	88	2.7	87
Own-Source	9,547.8	85.7	2,899	101	16.4	101
Tax Revenue	6,342.3	56.9	1,925	95	10.9	95
Property Taxes	2,254.5	20.2	684	109	3.9	109
Sales Taxes	1,667.8	15.0	506	104	2.9	103
Income Taxes	1,465.1	13.2	445	86	2.5	85
Other Taxes	955.0	8.6	290	75	1.6	75
Charges and Miscellaneous	3,205.5	28.8	973	115	5.5	114
State						
General	5,783.3	100.0	1,756	84	9.9	84
Intergovernmental from Federal	1,362.0	23.6	413	87	2.3	86
Intergovernmental from Local	30.1	0.5	9	29	0.1	28
Own-Source	4,391.2	75.9	1,333	85	7.5	84
Tax Revenue	3,069.4	53.1	932	77	5.3	77
Property Taxes	7.4	0.1	2	10	<	9
Sales Taxes	825.3	14.3	251	62	1.4	62
Income Taxes	1,465.1	25.3	445	94	2.5	93
Other Taxes	771.7	13.3	234	76	1.3	75
Charges and Miscellaneous	1,321.8	22.9	401	110	2.3	109
Local						
General	7,208.4	100.0	2,188	106	12.4	106
Intergovernmental from Federal	231.2	3.2	70	95	0.4	94
Intergovernmental from State	1,820.6	25.3	553	80	3.1	79
Own-Source	5,156.6	71.5	1,565	121	8.8	120
Tax Revenue	3,272.9	45.4	994	123	5.6	122
Property Taxes	2,247.1	31.2	682	113	3.9	113
Sales Taxes	842.5	11.7	256	295	1.4	293
Income Taxes	<	<	†	<	<	<
Other Taxes	183.3	2.5	56	75	0.3	75
Charges and Miscellaneous	1,883.7	26.1	572	118	3.2	117
EXPENDITURES						
State and Local						
General	\$10,706.9	100.0%	\$3,250	97	18.3%	96
Total Intergovernmental	1.7	<	†	4	<	4
Direct	10,705.2	100.0	3,250	97	18.3	97
Elementary/Secondary Education	2,681.1	25.0	814	100	4.6	100
Higher Education	1,257.3	11.7	382	129	2.2	128
Public Welfare	1,026.5	9.6	312	72	1.8	72
Health and Hospitals	734.9	6.9	223	74	1.3	74
Highways	988.4	9.2	300	122	1.7	121
Police	406.9	3.8	124	100	0.7	100
Other	3,610.0	33.7	1,096	96	6.2	96
State						
General	5,627.0	100.0	1,708	84	9.6	83
Total Intergovernmental	1,816.2	32.3	551	78	3.1	78
Direct	3,810.9	67.7	1,157	86	6.5	86
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,204.5	21.4	366	149	2.1	148
Public Welfare	613.4	10.9	186	56	1.1	55
Health and Hospitals	323.4	5.7	98	69	0.6	68
Highways	440.0	7.8	134	91	0.8	91
Police	39.5	0.7	12	66	0.1	66
Other	1,190.1	21.2	361	81	2.0	81
Local						
General	6,910.2	100.0	2,098	103	11.8	103
Total Intergovernmental	16.0	0.2	5	21	<	21
Direct	6,894.3	99.8	2,093	104	11.8	104
Elementary/Secondary Education	2,681.1	38.8	814	101	4.6	100
Higher Education	52.9	0.8	16	32	0.1	32
Public Welfare	413.1	6.0	125	130	0.7	129
Health and Hospitals	411.5	6.0	125	79	0.7	79
Highways	548.4	7.9	166	168	0.9	167
Police	367.4	5.3	112	106	0.6	106
Other	2,419.9	35.0	735	106	4.1	106

- represents zero

n.t.—no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Connecticut

	Total	Percentage of U.S.	Rank
Population	3,287,000	1.3	27
Personal Income (billions)	\$80.2	1.8	12
Personal Income Per Capita	\$24,395	138.6	1

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$13,046.6	100.0%	\$3,969	116.2	16.3%	83.9
Intergovernmental from Federal	1,916.1	14.7	583	106.0	2.4	76.5
Own-Source	11,130.5	85.3	3,386	118.2	13.9	85.3
Tax Revenue	8,791.3	67.4	2,675	132.6	11.0	95.7
Property Taxes	3,469.8	26.6	1,056	168.7	4.3	121.7
Sales Taxes	2,443.4	18.7	743	152.4	3.0	110.0
Income Taxes	1,290.2	9.9	393	75.6	1.6	54.5
Other Taxes	1,588.0	12.2	483	125.8	2.0	90.8
Charges and Miscellaneous	2,339.2	17.9	712	83.9	2.9	60.5
State						
General	8,636.5	100.0%	2,627	126.3	10.8	91.1
Intergovernmental from Federal	1,753.2	20.3	533	112.1	2.2	80.9
Intergovernmental from Local	3.8	0.0	1	3.6	0.0	2.6
Own-Source	6,879.4	79.7	2,093	133.1	8.6	96.0
Tax Revenue	5,268.0	61.0	1,603	132.7	6.6	95.7
Property Taxes	<	0.0	0	0.0	0.0	0.0
Sales Taxes	2,443.4	28.3	743	185.4	3.0	133.8
Income Taxes	1,290.164	14.9	393	82.8	1.6	59.8
Other Taxes	1,534.4	17.8	467	150.6	1.9	108.6
Charges and Miscellaneous	1611.421	18.7	490	134.6	2.0	97.1
Local						
General	6,171.7	100.0%	1,878	91.2	7.7	65.8
Intergovernmental from Federal	162.9	2.6	50	66.8	0.2	48.2
Intergovernmental from State	1,757.7	28.5	535	77.2	2.2	55.7
Own-Source	4,251.1	68.9	1,293	100.0	5.3	72.2
Tax Revenue	3,523.3	57.1	1,072	132.5	4.4	95.6
Property Taxes	3,469.8	56.2	1,056	175.3	4.3	126.5
Sales Taxes	0.0	0.0	0	0.0	0.0	0.0
Income Taxes	0	0.0	0	0.0	0.0	0.0
Other Taxes	53.5	0.9	16	22.0	0.1	15.9
Charges and Miscellaneous	727.803	11.8	221	45.7	0.9	33.0
EXPENDITURES						
State and Local						
General	\$13,421.3	100.0%	\$4,649	114.2	19.1%	82.4
Total Intergovernmental	1,858.7	12.2	565	77.8	2.3	56.1
Direct	13,421.3	87.8	4,083	122.1	16.7	88.1
Elementary/Secondary Education	3,232.8	21.2	984	121.1	4.0	87.4
Higher Education	652.5	4.3	199	67.2	0.8	48.5
Public Welfare	1,791.9	11.7	545	126.4	2.2	91.2
Health and Hospitals	1,017.2	6.7	309	103.1	1.3	74.4
Highways	1,248.5	8.2	380	154.7	1.6	111.6
Police	457.7	3.0	139	113.3	0.6	81.7
Other	5,020.6	32.9	1,527	134.4	6.3	97.0
State						
General	8,880.4	100.0%	2,702	132.2	11.1	95.4
Total Intergovernmental	1,857.6	20.9	565	80.3	2.3	57.9
Direct	7,022.8	79.1	2,137	159.4	8.8	115.1
Elementary/Secondary Education	0.0	0.0	0	0.0	0.0	0.0
Higher Education	652.5	7.3	199	81.0	0.8	58.4
Public Welfare	1,623.5	18.3	494	147.4	2.0	106.4
Health and Hospitals	930.6	10.5	283	198.1	1.2	142.9
Highways	954.1	10.7	290	198.0	1.2	142.9
Police	98.4	1.1	30	165.9	0.1	119.7
Other	2,763.7	31.1	841	189.0	3.4	136.4
Local						
General	6,399.6	100.0%	1,947	96.1	8.0	69.3
Total Intergovernmental	1.1	0.0	0	1.4	0.0	1.0
Direct	6,398.5	100.0	1,947	97.2	8.0	70.1
Elementary/Secondary Education	3,232.8	50.5	984	122.2	4.0	88.2
Higher Education	0.0	0.0	0	0.0	0.0	0.0
Public Welfare	168.4	2.6	51	53.2	0.2	38.4
Health and Hospitals	86.7	1.4	26	16.8	0.1	12.1
Highways	294.4	4.6	90	90.6	0.4	65.4
Police	359.4	5.6	109	104.2	0.4	75.2
Other	2,256.8	35.3	687	99.3	2.8	71.7

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Delaware

	Total	Percentage of U.S.	Rank
Population	666,000	0.3	46
Personal Income (billions)	\$12.7	0.3	45
Personal Income Per Capita	\$19,059	108.3	11

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,606.3	100.0%	\$3,913	115	20.5%	106
Intergovernmental from Federal	347.3	13.3	522	95	2.7	88
Own-Source	2,259.0	86.7	3,392	118	17.8	109
Tax Revenue	1,370.8	52.6	2,058	102	10.8	94
Property Taxes	202.8	7.8	304	49	1.6	45
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	598.4	23.0	899	173	4.7	160
Other Taxes	569.6	21.9	855	223	4.5	206
Charges and Miscellaneous	888.2	34.1	1,334	157	7.0	145
State						
General	2,104.1	100.0	3,159	152	16.6	140
Intergovernmental from Federal	306.8	14.6	461	97	2.4	89
Intergovernmental from Local	14.0	0.7	21	65	0.1	60
Own-Source	1,783.3	84.8	2,678	170	14.0	157
Tax Revenue	1,129.6	53.7	1,696	140	8.9	130
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	574.1	27.3	862	182	4.5	168
Other Taxes	555.4	26.4	834	269	4.4	248
Charges and Miscellaneous	653.8	31.1	982	269	5.2	249
Local						
General	918.3	100.0	1,379	67	7.2	62
Intergovernmental from Federal	40.5	4.4	61	82	0.3	76
Intergovernmental from State	402.1	43.8	604	87	3.2	81
Own-Source	475.7	51.8	714	55	3.7	51
Tax Revenue	241.2	26.3	362	45	1.9	41
Property Taxes	202.8	22.1	304	51	1.6	47
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	24.3	2.6	36	80	0.2	74
Other Taxes	14.2	1.5	21	29	0.1	27
Charges and Miscellaneous	234.5	25.5	352	73	1.8	67
EXPENDITURES						
State and Local						
General	\$2,575.1	100.0%	\$3,867	115	20.3%	106
Total Intergovernmental	0.7	<	1	8	<	8
Direct	2,574.4	100.0	3,865	116	20.3	107
Elementary/Secondary Education	549.9	21.4	826	102	4.3	94
Higher Education	332.6	12.9	499	169	2.6	156
Public Welfare	228.0	8.9	342	79	1.8	73
Health and Hospitals	147.8	5.7	222	74	1.2	68
Highways	235.9	9.2	354	144	1.9	133
Police	86.2	3.3	129	105	0.7	97
Other	994.0	38.6	1,492	131	7.8	121
State						
General	1,994.3	100.0	2,994	147	15.7	135
Total Intergovernmental	358.5	18.0	538	76	2.8	71
Direct	1,635.8	82.0	2,456	183	12.9	169
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	332.6	16.7	499	204	2.6	188
Public Welfare	227.2	11.4	341	102	1.8	94
Health and Hospitals	147.3	7.4	221	155	1.2	143
Highways	187.7	9.4	282	192	1.5	178
Police	33.7	1.7	51	280	0.3	259
Other	707.4	35.5	1,062	239	5.6	221
Local						
General	950.5	100.0	1,427	70	7.5	65
Total Intergovernmental	11.9	1.3	18	76	0.1	70
Direct	938.6	98.7	1,409	70	7.4	65
Elementary/Secondary Education	549.9	57.9	826	103	4.3	95
Higher Education	-	-	-	-	-	-
Public Welfare	0.8	0.1	1	1	<	1
Health and Hospitals	0.5	0.1	†	1	<	0
Highways	48.2	5.1	72	73	0.4	68
Police	52.5	5.5	79	75	0.4	69
Other	286.6	30.2	430	62	2.3	58

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

District of Columbia

	Total	Percentage of U.S.	Rank
Population	607,000	0.2	48
Personal Income (billions)	\$13.8	0.3	44
Personal Income Per Capita	\$22,707	129.0	3

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,405.0	100.0%	\$7,257	212	32.0%	165
Intergovernmental from Federal	1,599.2	36.3	2,635	479	11.6	371
Own-Source	2,805.8	63.7	4,622	161	20.4	125
Tax Revenue	2,310.3	52.4	3,806	189	16.8	146
Property Taxes	727.2	16.5	1,198	191	5.3	148
Sales Taxes	466.6	10.6	769	158	3.4	122
Income Taxes	778.0	17.7	1,282	247	5.6	191
Other Taxes	338.6	7.7	558	145	2.5	113
Charges and Miscellaneous	495.4	11.2	816	96	3.6	75
Local						
General	4,405.0	100.0	7,257	352	32.0	273
Intergovernmental from Federal	1,599.2	36.3	2,635	3552	11.6	2753
Intergovernmental from State	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Own-Source	2,805.8	63.7	4,622	357	20.4	277
Tax Revenue	2,310.3	52.4	3,806	471	16.8	365
Property Taxes	727.2	16.5	1,198	199	5.3	154
Sales Taxes	466.6	10.6	769	886	3.4	687
Income Taxes	778.0	17.7	1,282	2801	5.6	2172
Other Taxes	338.6	7.7	558	754	2.5	585
Charges and Miscellaneous	495.4	11.2	816	169	3.6	131
EXPENDITURES						
State and Local						
General	\$4,019.8	100.0%	\$6,622	197	29.2%	153
Total Intergovernmental	-	-	-	-	-	-
Direct	4,019.8	100.0	6,622	198	29.2	154
Elementary/Secondary Education	573.2	14.3	944	116	4.2	90
Higher Education	100.7	2.5	166	56	0.7	44
Public Welfare	672.4	16.7	1,108	257	4.9	199
Health and Hospitals	443.0	11.0	730	243	3.2	189
Highways	124.5	3.1	205	84	0.9	65
Police	275.7	6.9	454	369	2.0	286
Other	1,830.3	45.5	3,015	265	13.3	206
Local						
General	4,019.8	100.0	6,622	327	29.2	253
Total Intergovernmental	-	-	-	-	-	-
Direct	4,019.8	100.0	6,622	331	29.2	256
Elementary/Secondary Education	573.2	14.3	944	117	4.2	91
Higher Education	100.7	2.5	166	332	0.7	257
Public Welfare	672.4	16.7	1,108	1150	4.9	892
Health and Hospitals	443.0	11.0	730	464	3.2	360
Highways	124.5	3.1	205	207	0.9	161
Police	275.7	6.9	454	433	2.0	336
Other	1,830.3	45.5	3,015	436	13.3	338

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Florida

	Total	Percentage of U.S.	Rank
Population	12,938,000	5.2	4
Personal Income (billions)	\$225.6	5.2	4
Personal Income Per Capita	\$17,437	99.1	19

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$40,053.5	100.0%	\$3,096	91	17.8%	92
Intergovernmental from Federal	4,871.4	12.2	377	68	2.2	69
Own-Source	35,182.1	87.8	2,719	95	15.6	96
Tax Revenue	22,593.6	56.4	1,746	87	10.0	87
Property Taxes	7,916.7	19.8	612	98	3.5	99
Sales Taxes	8,212.0	20.5	635	130	3.6	131
Income Taxes	698.8	1.7	54	10	0.3	10
Other Taxes	5,766.1	14.4	446	116	2.6	117
Charges and Miscellaneous	12,588.5	31.4	973	115	5.6	116
State						
General	20,625.7	100.0	1,594	77	9.1	77
Intergovernmental from Federal	3,998.9	19.4	309	65	1.8	66
Intergovernmental from Local	155.4	0.8	12	37	0.1	38
Own-Source	16,471.4	79.9	1,273	81	7.3	82
Tax Revenue	13,289.5	64.4	1,027	85	5.9	86
Property Taxes	308.6	1.5	24	101	0.1	102
Sales Taxes	8,191.4	39.7	633	158	3.6	159
Income Taxes	698.8	3.4	54	11	0.3	12
Other Taxes	4,090.7	19.8	316	102	1.8	103
Charges and Miscellaneous	3,181.9	15.4	246	68	1.4	68
Local						
General	27,660.3	100.0	2,138	104	12.3	105
Intergovernmental from Federal	872.5	3.2	67	91	0.4	92
Intergovernmental from State	8,077.1	29.2	624	90	3.6	91
Own-Source	18,710.7	67.6	1,446	112	8.3	113
Tax Revenue	9,304.1	33.6	719	89	4.1	90
Property Taxes	7,608.2	27.5	588	98	3.4	99
Sales Taxes	20.5	0.1	2	2	<	2
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,675.4	6.1	129	175	0.7	177
Charges and Miscellaneous	9,406.6	34.0	727	150	4.2	152
EXPENDITURES						
State and Local						
General	\$40,883.8	100.0%	\$3,160	94	18.1%	95
Total Intergovernmental	-	-	-	-	-	-
Direct	40,883.8	100.0	3,160	95	18.1	95
Elementary/Secondary Education	10,024.2	24.5	775	95	4.4	96
Higher Education	2,661.2	6.5	206	70	1.2	70
Public Welfare	3,728.2	9.1	288	67	1.7	67
Health and Hospitals	3,915.1	9.6	303	101	1.7	102
Highways	2,760.7	6.8	213	87	1.2	88
Police	1,904.1	4.7	147	120	0.8	121
Other	15,890.4	38.9	1,228	108	7.0	109
State						
General	20,557.6	100.0	1,589	78	9.1	78
Total Intergovernmental	7,204.8	35.0	557	79	3.2	80
Direct	13,352.8	65.0	1,032	77	5.9	78
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,756.1	8.5	136	55	0.8	56
Public Welfare	3,528.9	17.2	273	81	1.6	82
Health and Hospitals	1,703.9	8.3	132	92	0.8	93
Highways	1,542.8	7.5	119	81	0.7	82
Police	187.2	0.9	14	80	0.1	81
Other	4,633.9	22.5	358	81	2.1	81
Local						
General	27,570.0	100.0	2,131	105	12.2	106
Total Intergovernmental	38.9	0.1	3	13	<	13
Direct	27,531.1	99.9	2,128	106	12.2	107
Elementary/Secondary Education	10,024.2	36.4	775	96	4.4	97
Higher Education	905.2	3.3	70	140	0.4	141
Public Welfare	199.2	0.7	15	16	0.1	16
Health and Hospitals	2,211.2	8.0	171	109	1.0	110
Highways	1,217.8	4.4	94	95	0.5	96
Police	1,716.9	6.2	133	127	0.8	128
Other	11,256.5	40.8	870	126	5.0	127

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Georgia

	Total	Percentage of U.S.	Rank
Population	6,478,000	2.6	11
Personal Income (billions)	\$104.0	2.4	12
Personal Income Per Capita	\$16,055	91.2	31

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$20,143.9	100.0%	\$3,110	91	19.4%	100
Intergovernmental from Federal	3,332.1	16.5	514	94	3.2	103
Own-Source	16,811.8	83.5	2,595	91	16.2	99
Tax Revenue	11,667.0	57.9	1,801	89	11.2	98
Property Taxes	3,198.1	15.9	494	79	3.1	87
Sales Taxes	3,509.1	17.4	542	111	3.4	122
Income Taxes	3,346.1	16.6	517	99	3.2	109
Other Taxes	1,613.7	8.0	249	65	1.6	71
Charges and Miscellaneous	5,144.7	25.5	794	94	4.9	103
State						
General	11,189.8	100.0	1,727	83	10.8	91
Intergovernmental from Federal	2,876.8	25.7	444	93	2.8	102
Intergovernmental from Local	55.6	0.5	9	27	0.1	29
Own-Source	8,257.4	73.8	1,275	81	7.9	89
Tax Revenue	7,078.2	63.3	1,093	90	6.8	99
Property Taxes	24.7	0.2	4	16	<	18
Sales Taxes	2,638.7	23.6	407	102	2.5	111
Income Taxes	3,346.1	29.9	517	109	3.2	120
Other Taxes	1,068.7	9.6	165	53	1.0	58
Charges and Miscellaneous	1,179.2	10.5	182	50	1.1	55
Local						
General	12,570.3	100.0	1,940	94	12.1	103
Intergovernmental from Federal	455.3	3.6	70	95	0.4	104
Intergovernmental from State	3,560.7	28.3	550	79	3.4	87
Own-Source	8,554.4	68.1	1,321	102	8.2	112
Tax Revenue	4,588.8	36.5	708	88	4.4	96
Property Taxes	3,173.4	25.2	490	81	3.1	89
Sales Taxes	870.4	6.9	134	155	0.8	170
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	545.0	4.3	84	114	0.5	125
Charges and Miscellaneous	3,965.5	31.5	612	126	3.8	139
EXPENDITURES						
State and Local						
General	\$19,648.3	100.0%	\$3,033	90	18.9%	99
Total Intergovernmental	-	-	-	-	-	-
Direct	19,648.3	100.0	3,033	91	18.9	99
Elementary/Secondary Education	5,096.8	25.9	787	97	4.9	106
Higher Education	1,498.5	7.6	231	78	1.4	86
Public Welfare	2,159.9	11.0	333	77	2.1	85
Health and Hospitals	3,048.8	15.5	471	157	2.9	172
Highways	1,443.2	7.3	223	91	1.4	99
Police	656.1	3.3	101	82	0.6	90
Other	5,745.1	29.2	887	78	5.5	86
State						
General	11,392.9	100.0	1,759	86	11.0	94
Total Intergovernmental	3,667.0	32.2	566	80	3.5	88
Direct	7,725.9	67.8	1,193	89	7.4	98
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,485.2	13.0	229	94	1.4	103
Public Welfare	2,125.2	18.7	328	98	2.0	107
Health and Hospitals	675.2	5.9	104	73	0.6	80
Highways	946.6	8.3	146	100	0.9	109
Police	103.0	0.9	16	88	0.1	97
Other	2,390.6	21.0	369	83	2.3	91
Local						
General	11,942.3	100.0	1,844	91	11.5	100
Total Intergovernmental	19.9	0.2	3	13	<	14
Direct	11,922.4	99.8	1,840	92	11.5	101
Elementary/Secondary Education	5,096.8	42.7	787	98	4.9	107
Higher Education	13.3	0.1	2	4	<	5
Public Welfare	34.6	0.3	5	6	<	6
Health and Hospitals	2,373.6	19.9	366	233	2.3	256
Highways	496.5	4.2	77	78	0.5	85
Police	553.1	4.6	85	81	0.5	89
Other	3,354.5	28.1	518	75	3.2	82

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Hawaii

	Total	Percentage of U.S.	Rank
Population	1,108,000	0.4	41
Personal Income (billions)	\$20.4	0.5	39
Personal Income Per Capita	\$18,433	104.7	13

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,035.7	100.0%	\$4,545	133	24.7%	127
Intergovernmental from Federal	700.2	13.9	632	115	3.4	110
Own-Source	4,335.5	86.1	3,913	137	21.2	130
Tax Revenue	2,876.0	57.1	2,596	129	14.1	123
Property Taxes	425.6	8.5	384	61	2.1	59
Sales Taxes	1,176.7	23.4	1,062	218	5.8	208
Income Taxes	789.8	15.7	713	137	3.9	131
Other Taxes	483.9	9.6	437	114	2.4	109
Charges and Miscellaneous	1,459.5	29.0	1,317	155	7.1	148
State						
General	3,841.8	100.0	3,467	167	18.8	159
Intergovernmental from Federal	610.4	15.9	551	116	3.0	111
Intergovernmental from Local	4.5	0.1	4	13	<	12
Own-Source	3,226.9	84.0	2,912	185	15.8	177
Tax Revenue	2,334.8	60.8	2,107	174	11.4	167
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	1,176.7	30.6	1,062	265	5.8	253
Income Taxes	789.8	20.6	713	150	3.9	144
Other Taxes	368.3	9.6	332	107	1.8	102
Charges and Miscellaneous	892.1	23.2	805	221	4.4	211
Local						
General	1,302.8	100.0	1,176	57	6.4	55
Intergovernmental from Federal	89.8	6.9	81	109	0.4	104
Intergovernmental from State	104.5	8.0	94	14	0.5	13
Own-Source	1,108.6	85.1	1,001	77	5.4	74
Tax Revenue	541.2	41.5	488	60	2.6	58
Property Taxes	425.6	32.7	384	64	2.1	61
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	115.6	8.9	104	141	0.6	135
Charges and Miscellaneous	567.4	43.5	512	106	2.8	101
EXPENDITURES						
State and Local						
General	\$4,413.7	100.0%	\$3,984	119	21.6%	113
Total Intergovernmental	10.4	0.2	9	72	0.1	68
Direct	4,403.4	99.8	3,974	119	21.6	114
Elementary/Secondary Education	684.7	15.5	618	76	3.4	73
Higher Education	409.7	9.3	370	125	2.0	120
Public Welfare	429.5	9.7	388	90	2.1	86
Health and Hospitals	310.2	7.0	280	93	1.5	89
Highways	264.1	6.0	238	97	1.3	93
Police	137.7	3.1	124	101	0.7	97
Other	2,167.6	49.1	1,956	172	10.6	164
State						
General	3,546.7	100.0	3,201	157	17.4	150
Total Intergovernmental	113.7	3.2	103	15	0.6	14
Direct	3,433.0	96.8	3,098	231	16.8	221
Elementary/Secondary Education	684.7	19.3	618	8545	3.4	8161
Higher Education	409.7	11.6	370	151	2.0	144
Public Welfare	420.9	11.9	380	113	2.1	108
Health and Hospitals	298.3	8.4	269	188	1.5	180
Highways	201.7	5.7	182	124	1.0	119
Police	3.8	0.1	3	19	<	18
Other	1,413.9	39.9	1,276	287	6.9	274
Local						
General	970.4	100.0	876	43	4.8	41
Total Intergovernmental	-	-	-	-	-	-
Direct	970.4	100.0	876	44	4.8	42
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-
Public Welfare	8.6	0.9	8	8	<	8
Health and Hospitals	11.9	1.2	11	7	0.1	7
Highways	62.4	6.4	56	57	0.3	54
Police	133.9	13.8	121	115	0.7	110
Other	753.7	77.7	680	98	3.7	94

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Idaho

	Total	Percentage of U.S.	Rank
Population	1,007,000	0.4	42
Personal Income (billions)	\$14.2	0.3	43
Personal Income Per Capita	\$14,097	80.1	42

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,855.6	100.0%	\$2,836	83	20.1%	104
Intergovernmental from Federal	553.0	19.4	549	100	3.9	125
Own-Source	2,302.6	80.6	2,287	80	16.2	100
Tax Revenue	1,571.2	55.0	1,560	77	11.1	97
Property Taxes	416.8	14.6	414	66	2.9	83
Sales Taxes	383.1	13.4	380	78	2.7	97
Income Taxes	475.8	16.7	472	91	3.4	114
Other Taxes	295.5	10.3	293	76	2.1	95
Charges and Miscellaneous	731.4	25.6	726	86	5.2	107
State						
General	1,993.8	100.0	1,980	95	14.0	119
Intergovernmental from Federal	493.6	24.8	490	103	3.5	129
Intergovernmental from Local	15.4	0.8	15	48	0.1	60
Own-Source	1,484.8	74.5	1,474	94	10.5	117
Tax Revenue	1,138.7	57.1	1,131	94	8.0	117
Property Taxes	0.1	<	†	0	<	1
Sales Taxes	383.1	19.2	380	95	2.7	119
Income Taxes	475.8	23.9	472	100	3.4	125
Other Taxes	279.8	14.0	278	90	2.0	112
Charges and Miscellaneous	346.0	17.4	344	94	2.4	118
Local						
General	1,449.2	100.0	1,439	70	10.2	87
Intergovernmental from Federal	59.4	4.1	59	80	0.4	99
Intergovernmental from State	572.0	39.5	568	82	4.0	102
Own-Source	817.8	56.4	812	63	5.8	78
Tax Revenue	432.4	29.8	429	53	3.0	66
Property Taxes	416.7	28.8	414	69	2.9	86
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	15.7	1.1	16	21	0.1	26
Charges and Miscellaneous	385.4	26.6	383	79	2.7	99
EXPENDITURES						
State and Local						
General	\$2,651.1	100.0%	\$2,633	78	18.7%	98
Total Intergovernmental	1.2	<	1	9	<	11
Direct	2,649.9	100.0	2,632	79	18.7	98
Elementary/Secondary Education	647.1	24.4	643	79	4.6	99
Higher Education	309.1	11.7	307	104	2.2	130
Public Welfare	250.2	9.4	248	58	1.8	72
Health and Hospitals	239.6	9.0	238	79	1.7	99
Highways	325.7	12.3	323	132	2.3	165
Police	90.4	3.4	90	73	0.6	91
Other	787.7	29.7	782	69	5.5	86
State						
General	1,831.1	100.0	1,818	89	12.9	111
Total Intergovernmental	584.9	31.9	581	83	4.1	103
Direct	1,246.2	68.1	1,238	92	8.8	115
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	274.9	15.0	273	111	1.9	139
Public Welfare	228.4	12.5	227	68	1.6	85
Health and Hospitals	75.8	4.1	75	53	0.5	66
Highways	225.4	12.3	224	153	1.6	191
Police	20.4	1.1	20	112	0.1	140
Other	421.4	23.0	418	94	3.0	117
Local						
General	1,411.6	100.0	1,402	69	9.9	86
Total Intergovernmental	7.9	0.6	8	33	0.1	42
Direct	1,403.7	99.4	1,394	70	9.9	87
Elementary/Secondary Education	647.1	45.8	643	80	4.6	100
Higher Education	34.3	2.4	34	68	0.2	85
Public Welfare	21.8	1.5	22	23	0.2	28
Health and Hospitals	163.9	11.6	163	104	1.2	129
Highways	100.3	7.1	100	101	0.7	126
Police	70.0	5.0	70	66	0.5	83
Other	366.4	26.0	364	53	2.6	66

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Illinois

	Total	Percentage of U.S.	Rank
Population	11,431,000	4.6	6
Personal Income (billions)	\$220.6	5.0	5
Personal Income Per Capita	\$19,299	109.6	10

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$36,882.7	100.0%	\$3,227	94	16.7%	86
Intergovernmental from Federal	5,427.3	14.7	475	86	2.5	79
Own-Source	31,455.4	85.3	2,752	96	14.3	88
Tax Revenue	24,023.0	65.1	2,102	104	10.9	95
Property Taxes	8,622.4	23.4	754	121	3.9	110
Sales Taxes	5,621.0	15.2	492	101	2.5	92
Income Taxes	5,227.8	14.2	457	88	2.4	80
Other Taxes	4,551.7	12.3	398	104	2.1	95
Charges and Miscellaneous	7,432.4	20.2	650	77	3.4	70
State						
General	20,839.7	100.0	1,823	88	9.4	80
Intergovernmental from Federal	4,489.5	21.5	393	83	2.0	75
Intergovernmental from Local	102.5	0.5	9	28	<	26
Own-Source	16,247.7	78.0	1,421	90	7.4	82
Tax Revenue	12,890.5	61.9	1,128	93	5.8	85
Property Taxes	229.4	1.1	20	85	0.1	78
Sales Taxes	4,076.9	19.6	357	89	1.8	81
Income Taxes	5,227.6	25.1	457	97	2.4	88
Other Taxes	3,356.6	16.1	294	95	1.5	86
Charges and Miscellaneous	3,357.2	16.1	294	81	1.5	74
Local						
General	21,628.4	100.0	1,892	92	9.8	84
Intergovernmental from Federal	937.8	4.3	82	111	0.4	101
Intergovernmental from State	5,483.0	25.4	480	69	2.5	63
Own-Source	15,207.6	70.3	1,330	103	6.9	94
Tax Revenue	11,132.4	51.5	974	120	5.0	110
Property Taxes	8,392.9	38.8	734	122	3.8	111
Sales Taxes	1,544.1	7.1	135	156	0.7	142
Income Taxes	0.3	<	†	<	<	<
Other Taxes	1,195.1	5.5	105	141	0.5	129
Charges and Miscellaneous	4,075.2	18.8	357	74	1.8	67
EXPENDITURES						
State and Local						
General	\$34,540.1	100.0%	\$3,022	90	15.7%	82
Total Intergovernmental	2.6	<	†	2	<	2
Direct	34,537.5	100.0	3,021	90	15.7	82
Elementary/Secondary Education	8,217.4	23.8	719	89	3.7	81
Higher Education	2,940.5	8.5	257	87	1.3	79
Public Welfare	4,535.7	13.1	397	92	2.1	84
Health and Hospitals	2,267.1	6.6	198	66	1.0	60
Highways	3,019.6	8.7	264	108	1.4	98
Police	1,522.4	4.4	133	108	0.7	99
Other	12,034.8	34.8	1,053	93	5.5	85
State						
General	20,054.9	100.0	1,754	86	9.1	78
Total Intergovernmental	5,856.0	29.2	512	73	2.7	66
Direct	14,198.8	70.8	1,242	93	6.4	85
Elementary/Secondary Education	3.9	<	†	5	<	4
Higher Education	2,070.8	10.3	181	74	0.9	67
Public Welfare	4,277.7	21.3	374	112	1.9	102
Health and Hospitals	1,342.1	6.7	117	82	0.6	75
Highways	1,759.9	8.8	154	105	0.8	96
Police	214.4	1.1	19	104	0.1	95
Other	4,530.0	22.6	396	89	2.1	81
Local						
General	20,360.9	100.0	1,781	88	9.2	80
Total Intergovernmental	22.2	0.1	2	8	<	8
Direct	20,338.7	99.9	1,779	89	9.2	81
Elementary/Secondary Education	8,213.6	40.3	719	89	3.7	81
Higher Education	869.7	4.3	76	152	0.4	139
Public Welfare	257.9	1.3	23	23	0.1	21
Health and Hospitals	925.0	4.5	81	51	0.4	47
Highways	1,259.7	6.2	110	111	0.6	102
Police	1,308.0	6.4	114	109	0.6	99
Other	7,504.8	36.9	657	95	3.4	87

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Indiana

	Total	Percentage of U.S.	Rank
Population	5,544,000	2.2	14
Personal Income (billions)	\$89.1	2.0	15
Personal Income Per Capita	\$16,065	91.3	30

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$16,396.9	100.0%	\$2,958	87	18.4%	95
Intergovernmental from Federal	2,497.1	15.2	450	82	2.8	90
Own-Source	13,899.9	84.8	2,507	87	15.6	96
Tax Revenue	9,043.5	55.2	1,631	81	10.2	89
Property Taxes	2,619.2	16.0	472	76	2.9	83
Sales Taxes	2,551.5	15.6	460	94	2.9	103
Income Taxes	2,681.4	16.4	484	93	3.0	102
Other Taxes	1,191.4	7.3	215	56	1.3	61
Charges and Miscellaneous	4,856.4	29.6	876	103	5.5	113
State						
General	10,702.3	100.0	1,930	93	12.0	102
Intergovernmental from Federal	2,255.3	21.1	407	85	2.5	94
Intergovernmental from Local	75.3	0.7	14	42	0.1	46
Own-Source	8,371.7	78.2	1,510	96	9.4	105
Tax Revenue	6,101.6	57.0	1,101	91	6.9	100
Property Taxes	3.5	<	†	3	<	3
Sales Taxes	2,551.5	23.8	460	115	2.9	126
Income Taxes	2,430.5	22.7	438	93	2.7	101
Other Taxes	1,116.1	10.4	201	65	1.3	71
Charges and Miscellaneous	2,270.1	21.2	409	112	2.5	123
Local						
General	9,204.4	100.0	1,660	81	10.3	88
Intergovernmental from Federal	241.8	2.6	44	59	0.3	64
Intergovernmental from State	3,434.5	37.3	620	89	3.9	98
Own-Source	5,528.1	60.1	997	77	6.2	85
Tax Revenue	2,941.8	32.0	531	66	3.3	72
Property Taxes	2,615.6	28.4	472	78	2.9	86
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	250.9	2.7	45	99	0.3	108
Other Taxes	75.3	0.8	14	18	0.1	20
Charges and Miscellaneous	2,586.3	28.1	467	96	2.9	106
EXPENDITURES						
State and Local						
General	\$15,309.9	100.0%	\$2,762	82	17.2%	90
Total Intergovernmental	23.9	0.2	4	33	<	36
Direct	15,286.0	99.8	2,757	82	17.2	90
Elementary/Secondary Education	4,121.2	26.9	743	92	4.6	100
Higher Education	1,797.9	11.7	324	110	2.0	120
Public Welfare	1,974.6	12.9	356	83	2.2	90
Health and Hospitals	1,587.2	10.4	286	95	1.8	105
Highways	1,048.4	6.8	189	77	1.2	84
Police	480.8	3.1	87	71	0.5	77
Other	4,275.8	27.9	771	68	4.8	74
State						
General	9,992.1	100.0	1,802	88	11.2	97
Total Intergovernmental	3,385.4	33.9	611	87	3.8	95
Direct	6,606.8	66.1	1,192	89	7.4	97
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,797.9	18.0	324	132	2.0	145
Public Welfare	1,668.0	16.7	301	90	1.9	98
Health and Hospitals	682.1	6.8	123	86	0.8	94
Highways	645.3	6.5	116	79	0.7	87
Police	83.8	0.8	15	84	0.1	92
Other	1,729.6	17.3	312	70	1.9	77
Local						
General	8,744.7	100.0	1,577	78	9.8	85
Total Intergovernmental	65.5	0.7	12	50	0.1	55
Direct	8,679.3	99.3	1,566	78	9.7	86
Elementary/Secondary Education	4,121.2	47.1	743	92	4.6	101
Higher Education	-	-	-	-	-	-
Public Welfare	306.6	3.5	55	57	0.3	63
Health and Hospitals	905.1	10.3	163	104	1.0	114
Highways	403.1	4.6	73	74	0.5	81
Police	397.0	4.5	72	68	0.4	75
Other	2,546.2	29.1	459	66	2.9	73

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Iowa

	Total	Percentage of U.S.	Rank
Population	2,777,000	1.1	30
Personal Income (billions)	\$45.2	1.0	30
Personal Income Per Capita	\$16,269	92.4	29

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,104.6	100.0%	\$3,279	96	20.2%	104
Intergovernmental from Federal	1,476.9	16.2	532	97	3.3	105
Own-Source	7,627.7	83.8	2,747	96	16.9	104
Tax Revenue	5,224.7	57.4	1,881	93	11.6	101
Property Taxes	1,833.5	20.1	660	106	4.1	114
Sales Taxes	975.1	10.7	351	72	2.2	78
Income Taxes	1,473.8	16.2	531	102	3.3	111
Other Taxes	942.3	10.3	339	88	2.1	96
Charges and Miscellaneous	2,403.0	26.4	865	102	5.3	110
State						
General	5,828.9	100.0	2,099	101	12.9	109
Intergovernmental from Federal	1,290.8	22.1	465	98	2.9	106
Intergovernmental from Local	68.6	1.2	25	77	0.2	83
Own-Source	4,469.5	76.7	1,609	102	9.9	111
Tax Revenue	3,313.1	56.8	1,193	99	7.3	107
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	943.6	16.2	340	85	2.1	92
Income Taxes	1,471.2	25.2	530	112	3.3	121
Other Taxes	898.3	15.4	323	104	2.0	113
Charges and Miscellaneous	1,156.4	19.8	416	114	2.6	124
Local						
General	5,033.4	100.0	1,813	88	11.1	95
Intergovernmental from Federal	186.1	3.7	67	90	0.4	98
Intergovernmental from State	1,689.1	33.6	608	88	3.7	95
Own-Source	3,158.2	62.7	1,137	88	7.0	95
Tax Revenue	1,911.6	38.0	688	85	4.2	92
Property Taxes	1,833.5	36.4	660	110	4.1	119
Sales Taxes	31.6	0.6	11	13	0.1	14
Income Taxes	2.5	0.1	†	2	<	2
Other Taxes	44.0	0.9	16	21	0.1	23
Charges and Miscellaneous	1,246.6	24.8	449	93	2.8	100
EXPENDITURES						
State and Local						
General	\$8,842.3	100.0%	\$3,184	95	19.6%	103
Total Intergovernmental	16.9	0.2	6	47	<	50
Direct	8,825.5	99.8	3,178	95	19.5	103
Elementary/Secondary Education	2,082.1	23.5	750	92	4.6	100
Higher Education	1,204.0	13.6	434	147	2.7	159
Public Welfare	1,199.0	13.6	432	100	2.7	108
Health and Hospitals	954.1	10.8	344	114	2.1	124
Highways	957.7	10.8	345	140	2.1	152
Police	232.9	2.6	84	68	0.5	74
Other	2,195.8	24.8	791	70	4.9	75
State						
General	5,935.5	100.0	2,137	105	13.1	113
Total Intergovernmental	1,946.0	32.8	701	100	4.3	108
Direct	3,989.4	67.2	1,437	107	8.8	116
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	941.6	15.9	339	138	2.1	150
Public Welfare	1,076.9	18.1	388	116	2.4	125
Health and Hospitals	493.8	8.3	178	124	1.1	135
Highways	480.0	8.1	173	118	1.1	128
Police	44.3	0.7	16	88	0.1	96
Other	952.9	16.1	343	77	2.1	83
Local						
General	4,901.3	100.0	1,765	87	10.8	94
Total Intergovernmental	65.3	1.3	24	100	0.1	108
Direct	4,836.0	98.7	1,741	87	10.7	94
Elementary/Secondary Education	2,082.1	42.5	750	93	4.6	101
Higher Education	262.4	5.4	94	189	0.6	204
Public Welfare	122.1	2.5	44	46	0.3	49
Health and Hospitals	460.3	9.4	166	105	1.0	114
Highways	477.7	9.7	172	174	1.1	188
Police	188.6	3.8	68	65	0.4	70
Other	1,242.9	25.4	448	65	2.8	70

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kansas

	Total	Percentage of U.S.	Rank
Population	2,478,000	1.0	32
Personal Income (billions)	\$41.9	1.0	31
Personal Income Per Capita	\$16,926	96.2	22

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$7,688.5	100.0%	\$3,103	91	18.3%	94
Intergovernmental from Federal	1,025.1	13.3	414	75	2.4	78
Own-Source	6,663.4	86.7	2,689	94	15.9	98
Tax Revenue	4,578.4	59.5	1,848	92	10.9	95
Property Taxes	1,631.7	21.2	658	105	3.9	109
Sales Taxes	1,077.0	14.0	435	89	2.6	93
Income Taxes	1,067.2	13.9	431	83	2.5	86
Other Taxes	802.4	10.4	324	84	1.9	88
Charges and Miscellaneous	2,085.0	27.1	841	99	5.0	103
State						
General	4,386.1	100.0	1,770	85	10.5	88
Intergovernmental from Federal	958.3	21.8	387	81	2.3	85
Intergovernmental from Local	17.5	0.4	7	22	<	23
Own-Source	3,410.3	77.8	1,376	88	8.1	91
Tax Revenue	2,669.0	60.9	1,077	89	6.4	93
Property Taxes	32.1	0.7	13	55	0.1	57
Sales Taxes	872.6	19.9	352	88	2.1	91
Income Taxes	1,067.2	24.3	431	91	2.5	95
Other Taxes	697.0	15.9	281	91	1.7	94
Charges and Miscellaneous	741.3	16.9	299	82	1.8	85
Local						
General	4,484.8	100.0	1,810	88	10.7	91
Intergovernmental from Federal	66.8	1.5	27	36	0.2	38
Intergovernmental from State	1,164.9	26.0	470	68	2.8	71
Own-Source	3,253.1	72.5	1,313	102	7.8	106
Tax Revenue	1,909.4	42.6	771	95	4.6	99
Property Taxes	1,599.6	35.7	646	107	3.8	111
Sales Taxes	204.4	4.6	82	95	0.5	99
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	105.4	2.4	43	57	0.3	60
Charges and Miscellaneous	1,343.6	30.0	542	112	3.2	116
EXPENDITURES						
State and Local						
General	\$7,492.9	100.0%	\$3,024	90	17.9%	94
Total Intergovernmental	-	-	-	-	-	-
Direct	7,492.9	100.0	3,024	90	17.9	94
Elementary/Secondary Education	1,915.4	25.6	773	95	4.6	99
Higher Education	941.8	12.6	380	129	2.2	134
Public Welfare	758.0	10.1	306	71	1.8	74
Health and Hospitals	642.1	8.6	259	86	1.5	90
Highways	819.5	10.9	331	135	2.0	140
Police	228.5	3.0	92	75	0.5	78
Other	2,187.5	29.2	883	78	5.2	81
State						
General	4,329.3	100.0	1,747	85	10.3	89
Total Intergovernmental	1,311.7	30.3	529	75	3.1	78
Direct	3,017.6	69.7	1,218	91	7.2	95
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	707.4	16.3	285	116	1.7	121
Public Welfare	732.0	16.9	295	88	1.7	92
Health and Hospitals	341.2	7.9	138	96	0.8	100
Highways	445.6	10.3	180	123	1.1	128
Police	29.4	0.7	12	66	0.1	68
Other	761.9	17.6	307	69	1.8	72
Local						
General	4,475.7	100.0	1,806	89	10.7	93
Total Intergovernmental	0.5	<	†	1	<	1
Direct	4,475.3	100.0	1,806	90	10.7	94
Elementary/Secondary Education	1,915.4	42.8	773	96	4.6	100
Higher Education	234.4	5.2	95	189	0.6	197
Public Welfare	26.1	0.6	11	11	0.1	11
Health and Hospitals	300.9	6.7	121	77	0.7	80
Highways	373.9	8.4	151	153	0.9	159
Police	199.0	4.4	80	77	0.5	80
Other	1,425.6	31.9	575	83	3.4	87

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Kentucky

	Total	Percentage of U.S.	Rank
Population	3,685,000	1.5	23
Personal Income (billions)	\$51.6	1.2	26
Personal Income Per Capita	\$13,992	79.5	44

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,939.8	100.0%	\$2,697	79	19.3%	99
Intergovernmental from Federal	1,975.9	19.9	536	97	3.8	123
Own-Source	7,963.9	80.1	2,161	75	15.4	95
Tax Revenue	5,511.0	55.4	1,496	74	10.7	93
Property Taxes	929.7	9.4	252	40	1.8	51
Sales Taxes	1,087.6	10.9	295	61	2.1	76
Income Taxes	1,831.4	18.4	497	96	3.6	120
Other Taxes	1,662.4	16.7	451	117	3.2	148
Charges and Miscellaneous	2,452.9	24.7	666	78	4.8	99
State						
General	7,346.7	100.0	1,994	96	14.2	121
Intergovernmental from Federal	1,794.2	24.4	487	102	3.5	129
Intergovernmental from Local	12.3	0.2	3	10	<	13
Own-Source	5,540.2	75.4	1,503	96	10.7	120
Tax Revenue	4,260.7	58.0	1,156	96	8.3	120
Property Taxes	303.3	4.1	82	350	0.6	440
Sales Taxes	1,087.6	14.8	295	74	2.1	93
Income Taxes	1,489.8	20.3	404	85	2.9	107
Other Taxes	1,380.0	18.8	374	121	2.7	152
Charges and Miscellaneous	1,279.5	17.4	347	95	2.5	120
Local						
General	4,387.7	100.0	1,191	58	8.5	73
Intergovernmental from Federal	181.6	4.1	49	66	0.4	84
Intergovernmental from State	1,782.3	40.6	484	70	3.5	88
Own-Source	2,423.8	55.2	658	51	4.7	64
Tax Revenue	1,250.3	28.5	339	42	2.4	53
Property Taxes	626.4	14.3	170	28	1.2	36
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	341.6	7.8	93	203	0.7	255
Other Taxes	282.4	6.4	77	104	0.5	130
Charges and Miscellaneous	1,173.5	26.7	318	66	2.3	83
EXPENDITURES						
State and Local						
General	\$9,605.5	100.0%	\$2,607	78	18.6%	98
Total Intergovernmental	-	-	-	-	-	-
Direct	9,605.5	100.0	2,607	78	18.6	98
Elementary/Secondary Education	1,998.6	20.8	542	67	3.9	84
Higher Education	1,069.4	11.1	290	98	2.1	124
Public Welfare	1,432.3	14.9	389	90	2.8	113
Health and Hospitals	705.5	7.3	191	64	1.4	80
Highways	806.5	8.4	219	89	1.6	112
Police	263.8	2.7	72	58	0.5	73
Other	3,329.4	34.7	904	80	6.5	100
State						
General	7,101.4	100.0	1,927	94	13.8	119
Total Intergovernmental	1,913.4	26.9	519	74	3.7	93
Direct	5,188.0	73.1	1,408	105	10.1	132
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,069.4	15.1	290	118	2.1	149
Public Welfare	1,413.0	19.9	383	114	2.7	144
Health and Hospitals	363.9	5.1	99	69	0.7	87
Highways	623.2	8.8	169	115	1.2	145
Police	77.2	1.1	21	116	0.1	146
Other	1,641.3	23.1	445	100	3.2	126
Local						
General	4,419.4	100.0	1,199	59	8.6	74
Total Intergovernmental	1.8	<	†	2	<	3
Direct	4,417.5	100.0	1,199	60	8.6	75
Elementary/Secondary Education	1,998.6	45.2	542	67	3.9	85
Higher Education	-	-	-	-	-	-
Public Welfare	19.3	0.4	5	5	<	7
Health and Hospitals	341.6	7.7	93	59	0.7	74
Highways	183.3	4.1	50	50	0.4	63
Police	186.6	4.2	51	48	0.4	61
Other	1,688.2	38.2	458	66	3.3	83

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Louisiana

	Total	Percentage of U.S.	Rank
Population	4,220,000	1.7	21
Personal Income (billions)	\$56.7	1.3	23
Personal Income Per Capita	\$13,442	76.4	46

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$13,598.8	100.0%	\$3,222	94	24.0%	124
Intergovernmental from Federal	2,705.1	19.9	641	117	4.8	153
Own-Source	10,893.7	80.1	2,581	90	19.2	118
Tax Revenue	6,590.7	48.5	1,562	77	11.6	101
Property Taxes	1,133.9	8.3	269	43	2.0	56
Sales Taxes	2,473.9	18.2	586	120	4.4	157
Income Taxes	1,131.2	8.3	268	52	2.0	68
Other Taxes	1,851.7	13.6	439	114	3.3	150
Charges and Miscellaneous	4,303.1	31.6	1,020	120	7.6	157
State						
General	8,924.3	100.0	2,115	102	15.7	133
Intergovernmental from Federal	2,399.0	26.9	568	119	4.2	156
Intergovernmental from Local	16.1	0.2	4	12	<	16
Own-Source	6,509.2	72.9	1,542	98	11.5	128
Tax Revenue	4,086.7	45.8	968	80	7.2	105
Property Taxes	46.6	0.5	11	47	0.1	61
Sales Taxes	1,262.9	14.2	299	75	2.2	98
Income Taxes	1,131.1	12.7	268	57	2.0	74
Other Taxes	1,646.1	18.4	390	126	2.9	165
Charges and Miscellaneous	2,422.5	27.1	574	158	4.3	206
Local						
General	6,918.1	100.0	1,639	80	12.2	104
Intergovernmental from Federal	306.1	4.4	73	98	0.5	128
Intergovernmental from State	2,227.5	32.2	528	76	3.9	100
Own-Source	4,384.5	63.4	1,039	80	7.7	105
Tax Revenue	2,504.0	36.2	593	73	4.4	96
Property Taxes	1,087.3	15.7	258	43	1.9	56
Sales Taxes	1,211.0	17.5	287	331	2.1	433
Income Taxes	<	<	†	<	<	<
Other Taxes	205.6	3.0	49	66	0.4	86
Charges and Miscellaneous	1,880.5	27.2	446	92	3.3	120
EXPENDITURES						
State and Local						
General	\$12,926.4	100.0%	\$3,063	91	22.8%	120
Total Intergovernmental	<	<	†	<	<	<
Direct	12,926.4	100.0	3,063	92	22.8	120
Elementary/Secondary Education	2,895.1	22.4	686	84	5.1	111
Higher Education	1,011.6	7.8	240	81	1.8	106
Public Welfare	1,352.0	10.5	320	74	2.4	97
Health and Hospitals	1,563.4	12.1	370	123	2.8	162
Highways	1,033.9	8.0	245	100	1.8	131
Police	469.7	3.6	111	91	0.8	119
Other	4,600.8	35.6	1,090	96	8.1	126
State						
General	8,523.6	100.0	2,020	99	15.0	129
Total Intergovernmental	2,330.7	27.3	552	78	4.1	103
Direct	6,192.9	72.7	1,468	110	10.9	143
Elementary/Secondary Education	21.0	0.2	5	69	<	90
Higher Education	1,002.8	11.8	238	97	1.8	127
Public Welfare	1,312.7	15.4	311	93	2.3	122
Health and Hospitals	847.0	9.9	201	140	1.5	184
Highways	714.5	8.4	169	115	1.3	151
Police	88.5	1.0	21	116	0.2	152
Other	2,206.2	25.9	523	118	3.9	154
Local						
General	7,175.8	100.0	1,700	84	12.6	110
Total Intergovernmental	442.3	6.2	105	447	0.8	585
Direct	6,733.5	93.8	1,596	80	11.9	104
Elementary/Secondary Education	2,874.0	40.1	681	85	5.1	111
Higher Education	8.8	0.1	2	4	<	5
Public Welfare	39.3	0.5	9	10	0.1	13
Health and Hospitals	716.4	10.0	170	108	1.3	141
Highways	319.4	4.5	76	77	0.6	100
Police	381.2	5.3	90	86	0.7	113
Other	2,394.5	33.4	567	82	4.2	108

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maine

	Total	Percentage of U.S.	Rank
Population	1,228,000	0.5	38
Personal Income (billions)	\$20.1	0.5	41
Personal Income Per Capita	\$16,348	92.9	28

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$4,045.6	100.0%	\$3,294	96	20.2%	104
Intergovernmental from Federal	757.2	18.7	617	112	3.8	121
Own-Source	3,288.4	81.3	2,678	93	16.4	101
Tax Revenue	2,424.0	59.9	1,974	98	12.1	105
Property Taxes	886.5	21.9	722	115	4.4	124
Sales Taxes	509.0	12.6	414	85	2.5	92
Income Taxes	638.2	15.8	520	100	3.2	108
Other Taxes	390.2	9.6	318	83	1.9	89
Charges and Miscellaneous	864.4	21.4	704	83	4.3	89
State						
General	2,848.0	100.0	2,319	111	14.2	120
Intergovernmental from Federal	691.4	24.3	563	118	3.4	127
Intergovernmental from Local	4.9	0.2	4	12	<	13
Own-Source	2,151.7	75.6	1,752	111	10.7	120
Tax Revenue	1,560.9	54.8	1,271	105	7.8	113
Property Taxes	32.0	1.1	26	111	0.2	119
Sales Taxes	509.0	17.9	414	103	2.5	111
Income Taxes	638.2	22.4	520	110	3.2	118
Other Taxes	381.7	13.4	311	100	1.9	108
Charges and Miscellaneous	590.9	20.7	481	132	2.9	142
Local						
General	1,802.5	100.0	1,468	71	9.0	77
Intergovernmental from Federal	65.8	3.6	54	72	0.3	78
Intergovernmental from State	600.1	33.3	489	71	3.0	76
Own-Source	1,136.6	63.1	926	72	5.7	77
Tax Revenue	863.1	47.9	703	87	4.3	94
Property Taxes	854.6	47.4	696	116	4.3	124
Sales Taxes	<	<	†	<	<	<
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	8.5	0.5	7	9	<	10
Charges and Miscellaneous	273.5	15.2	223	46	1.4	50
EXPENDITURES						
State and Local						
General	\$4,016.9	100.0%	\$3,271	97	20.0%	105
Total Intergovernmental	7.1	0.2	6	44	<	48
Direct	4,009.8	99.8	3,265	98	20.0	105
Elementary/Secondary Education	1,071.6	26.7	873	107	5.3	116
Higher Education	331.3	8.2	270	91	1.7	98
Public Welfare	689.7	17.2	562	130	3.4	140
Health and Hospitals	198.1	4.9	161	54	1.0	58
Highways	364.9	9.1	297	121	1.8	130
Police	93.5	2.3	76	62	0.5	67
Other	1,260.8	31.4	1,027	90	6.3	97
State						
General	2,743.3	100.0	2,234	109	13.7	118
Total Intergovernmental	663.6	24.2	540	77	3.3	83
Direct	2,079.7	75.8	1,694	126	10.4	136
Elementary/Secondary Education	10.0	0.4	8	113	<	122
Higher Education	331.3	12.1	270	110	1.7	118
Public Welfare	671.6	24.5	547	163	3.3	176
Health and Hospitals	157.4	5.7	128	90	0.8	97
Highways	224.6	8.2	183	125	1.1	134
Police	28.6	1.0	23	129	0.1	139
Other	656.2	23.9	534	120	3.3	129
Local						
General	1,930.6	100.0	1,572	78	9.6	84
Total Intergovernmental	0.5	<	†	2	<	2
Direct	1,930.1	100.0	1,572	78	9.6	84
Elementary/Secondary Education	1,061.6	55.0	864	107	5.3	116
Higher Education	-	-	-	-	-	-
Public Welfare	18.1	0.9	15	15	0.1	16
Health and Hospitals	40.7	2.1	33	21	0.2	23
Highways	140.3	7.3	114	116	0.7	124
Police	64.9	3.4	53	50	0.3	54
Other	604.6	31.3	492	71	3.0	77

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Maryland

	Total	Percentage of U.S.	Rank
Population	4,781,000	1.9	19
Personal Income (billions)	\$98.6	2.3	14
Personal Income Per Capita	\$20,621	117.1	6

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$16,950.3	100.0%	\$3,545	104	17.2%	89
Intergovernmental from Federal	2,512.5	14.8	526	96	2.5	82
Own-Source	14,437.8	85.2	3,020	105	14.6	90
Tax Revenue	11,022.1	65.0	2,305	114	11.2	98
Property Taxes	2,822.3	16.7	590	94	2.9	81
Sales Taxes	1,571.9	9.3	329	67	1.6	58
Income Taxes	4,534.6	26.8	948	183	4.6	156
Other Taxes	2,093.4	12.4	438	114	2.1	97
Charges and Miscellaneous	3,415.7	20.2	714	84	3.5	72
State						
General	10,444.5	100.0	2,185	105	10.6	90
Intergovernmental from Federal	2,095.4	20.1	438	92	2.1	79
Intergovernmental from Local	92.8	0.9	19	61	0.1	52
Own-Source	8,256.3	79.0	1,727	110	8.4	94
Tax Revenue	6,450.1	61.8	1,349	112	6.5	95
Property Taxes	170.1	1.6	36	151	0.2	129
Sales Taxes	1,571.9	15.0	329	82	1.6	70
Income Taxes	3,157.0	30.2	660	139	3.2	119
Other Taxes	1,551.2	14.9	324	105	1.6	89
Charges and Miscellaneous	1,806.2	17.3	378	104	1.8	89
Local						
General	9,029.1	100.0	1,889	92	9.2	78
Intergovernmental from Federal	417.0	4.6	87	118	0.4	100
Intergovernmental from State	2,430.6	26.9	508	73	2.5	63
Own-Source	6,181.5	68.5	1,293	100	6.3	85
Tax Revenue	4,572.0	50.6	956	118	4.6	101
Property Taxes	2,652.2	29.4	555	92	2.7	79
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,377.7	15.3	288	630	1.4	538
Other Taxes	542.2	6.0	113	153	0.5	131
Charges and Miscellaneous	1,609.5	17.8	337	70	1.6	59
EXPENDITURES						
State and Local						
General	\$16,632.8	100.0%	\$3,479	104	16.9%	88
Total Intergovernmental	<	<	†	0	<	0
Direct	16,632.8	100.0	3,479	104	16.9	89
Elementary/Secondary Education	3,960.7	23.8	828	102	4.0	87
Higher Education	1,458.9	8.8	305	103	1.5	88
Public Welfare	1,900.7	11.4	398	92	1.9	79
Health and Hospitals	808.1	4.9	169	56	0.8	48
Highways	1,508.7	9.1	316	129	1.5	110
Police	663.5	4.0	139	113	0.7	96
Other	6,332.2	38.1	1,324	117	6.4	100
State						
General	9,835.8	100.0	2,057	101	10.0	86
Total Intergovernmental	2,288.0	23.3	479	68	2.3	58
Direct	7,547.8	76.7	1,579	118	7.7	101
Elementary/Secondary Education	118.8	1.2	25	344	0.1	293
Higher Education	1,116.8	11.4	234	95	1.1	81
Public Welfare	1,863.6	18.9	390	116	1.9	99
Health and Hospitals	612.9	6.2	128	90	0.6	77
Highways	999.1	10.2	209	143	1.0	122
Police	147.3	1.5	31	171	0.1	146
Other	2,689.3	27.3	562	126	2.7	108
Local						
General	9,159.4	100.0	1,916	95	9.3	81
Total Intergovernmental	74.4	0.8	16	66	0.1	57
Direct	9,085.0	99.2	1,900	95	9.2	81
Elementary/Secondary Education	3,841.8	41.9	804	100	3.9	85
Higher Education	342.1	3.7	72	143	0.3	122
Public Welfare	37.1	0.4	8	8	<	7
Health and Hospitals	195.2	2.1	41	26	0.2	22
Highways	509.6	5.6	107	108	0.5	92
Police	516.2	5.6	108	103	0.5	88
Other	3,643.0	39.8	762	110	3.7	94

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Massachusetts

	Total	Percentage of U.S.	Rank
Population	6,016,000	2.4	13
Personal Income (billions)	\$131.5	3.0	10
Personal Income Per Capita	\$21,851	124.1	4

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$22,646.9	100.0%	\$3,764	110	17.2%	89
Intergovernmental from Federal	3,869.9	17.1	643	117	2.9	94
Own-Source	18,777.0	82.9	3,121	109	14.3	88
Tax Revenue	14,195.7	62.7	2,360	117	10.8	94
Property Taxes	4,677.8	20.7	778	124	3.6	100
Sales Taxes	1,956.5	8.6	325	67	1.5	54
Income Taxes	5,780.9	25.5	961	185	4.4	149
Other Taxes	1,780.6	7.9	296	77	1.4	62
Charges and Miscellaneous	4,581.2	20.2	762	90	3.5	72
State						
General	15,773.7	100.0	2,622	126	12.0	102
Intergovernmental from Federal	3,306.6	21.0	550	116	2.5	93
Intergovernmental from Local	293.1	1.9	49	152	0.2	122
Own-Source	12,174.0	77.2	2,024	129	9.3	104
Tax Revenue	9,369.1	59.4	1,557	129	7.1	104
Property Taxes	2.1	<	†	1	<	1
Sales Taxes	1,956.5	12.4	325	81	1.5	65
Income Taxes	5,780.9	36.6	961	203	4.4	163
Other Taxes	1,629.7	10.3	271	87	1.2	70
Charges and Miscellaneous	2,804.9	17.8	466	128	2.1	103
Local						
General	11,528.4	100.0	1,916	93	8.8	75
Intergovernmental from Federal	563.3	4.9	94	126	0.4	102
Intergovernmental from State	4,362.1	37.8	725	105	3.3	84
Own-Source	6,603.0	57.3	1,098	85	5.0	68
Tax Revenue	4,826.6	41.9	802	99	3.7	80
Property Taxes	4,675.7	40.6	777	129	3.6	104
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	150.9	1.3	25	34	0.1	27
Charges and Miscellaneous	1,776.3	15.4	295	61	1.4	49
EXPENDITURES						
State and Local						
General	\$23,263.8	100.0%	\$3,867	115	17.7%	93
Total Intergovernmental	130.6	0.6	22	166	0.1	134
Direct	23,133.2	99.4	3,845	115	17.6	93
Elementary/Secondary Education	4,678.3	20.1	778	96	3.6	77
Higher Education	1,172.8	5.0	195	66	0.9	53
Public Welfare	4,432.3	19.1	737	171	3.4	138
Health and Hospitals	2,232.3	9.6	371	124	1.7	100
Highways	986.7	4.2	164	67	0.8	54
Police	809.2	3.5	135	109	0.6	88
Other	8,821.6	37.9	1,466	129	6.7	104
State						
General	17,039.0	100.0	2,832	139	13.0	112
Total Intergovernmental	4,649.2	27.3	773	110	3.5	88
Direct	12,389.7	72.7	2,059	154	9.4	124
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,168.1	6.9	194	79	0.9	64
Public Welfare	4,370.1	25.6	726	217	3.3	175
Health and Hospitals	1,633.7	9.6	272	190	1.2	153
Highways	545.6	3.2	91	62	0.4	50
Police	111.1	0.7	18	102	0.1	82
Other	4,561.2	26.8	758	170	3.5	137
Local						
General	11,021.8	100.0	1,832	90	8.4	73
Total Intergovernmental	278.3	2.5	46	197	0.2	159
Direct	10,743.5	97.5	1,786	89	8.2	72
Elementary/Secondary Education	4,678.3	42.4	778	97	3.6	78
Higher Education	4.7	<	†	2	<	1
Public Welfare	62.1	0.6	10	11	<	9
Health and Hospitals	598.6	5.4	100	63	0.5	51
Highways	441.1	4.0	73	74	0.3	60
Police	698.1	6.3	116	111	0.5	89
Other	4,260.4	38.7	708	102	3.2	83

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Michigan

	Total	Percentage of U.S.	Rank
Population	9,295,000	3.7	8
Personal Income (billions)	\$163.3	3.7	9
Personal Income Per Capita	\$17,571	99.8	18

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$31,353.9	100.0%	\$3,373	99	19.2%	99
Intergovernmental from Federal	4,662.6	14.9	502	91	2.9	91
Own-Source	26,691.3	85.1	2,872	100	16.3	100
Tax Revenue	19,219.3	61.3	2,068	103	11.8	103
Property Taxes	7,618.0	24.3	820	131	4.7	131
Sales Taxes	3,187.7	10.2	343	70	2.0	70
Income Taxes	6,132.3	19.6	660	127	3.8	127
Other Taxes	2,281.3	7.3	245	64	1.4	64
Charges and Miscellaneous	7,472.0	23.8	804	95	4.6	95
State						
General	19,707.7	100.0	2,120	102	12.1	102
Intergovernmental from Federal	4,180.7	21.2	450	95	2.6	95
Intergovernmental from Local	507.1	2.6	55	170	0.3	170
Own-Source	15,019.9	76.2	1,616	103	9.2	103
Tax Revenue	11,343.4	57.6	1,220	101	6.9	101
Property Taxes	325.5	1.7	35	149	0.2	149
Sales Taxes	3,187.7	16.2	343	86	2.0	86
Income Taxes	5,742.6	29.1	618	130	3.5	131
Other Taxes	2,087.6	10.6	225	72	1.3	73
Charges and Miscellaneous	3,676.5	18.7	396	109	2.3	109
Local						
General	17,965.4	100.0	1,933	94	11.0	94
Intergovernmental from Federal	481.9	2.7	52	70	0.3	70
Intergovernmental from State	5,812.1	32.4	625	90	3.6	90
Own-Source	11,671.4	65.0	1,256	97	7.1	97
Tax Revenue	7,875.9	43.8	847	105	4.8	105
Property Taxes	7,292.5	40.6	785	130	4.5	131
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	389.7	2.2	42	92	0.2	92
Other Taxes	193.7	1.1	21	28	0.1	28
Charges and Miscellaneous	3,795.5	21.1	408	84	2.3	84
EXPENDITURES						
State and Local						
General	\$31,202.6	100.0%	\$3,357	100	19.1%	100
Total Intergovernmental	70.4	0.2	8	58	<	58
Direct	31,132.2	99.8	3,349	100	19.1	100
Elementary/Secondary Education	7,987.5	25.6	859	106	4.9	106
Higher Education	3,550.4	11.4	382	129	2.2	130
Public Welfare	4,601.8	14.7	495	115	2.8	115
Health and Hospitals	3,286.2	10.5	354	118	2.0	118
Highways	1,860.1	6.0	200	82	1.1	82
Police	1,170.0	3.7	126	102	0.7	103
Other	8,676.2	27.8	933	82	5.3	82
State						
General	19,561.2	100.0	2,104	103	12.0	103
Total Intergovernmental	6,313.9	32.3	679	97	3.9	97
Direct	13,247.2	67.7	1,425	106	8.1	107
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,870.2	14.7	309	126	1.8	126
Public Welfare	4,248.4	21.7	457	136	2.6	137
Health and Hospitals	1,805.7	9.2	194	136	1.1	136
Highways	714.3	3.7	77	52	0.4	53
Police	187.2	1.0	20	112	0.1	112
Other	3,421.5	17.5	368	83	2.1	83
Local						
General	18,073.7	100.0	1,944	96	11.1	96
Total Intergovernmental	188.7	1.0	20	87	0.1	87
Direct	17,884.9	99.0	1,924	96	11.0	96
Elementary/Secondary Education	7,987.5	44.2	859	107	4.9	107
Higher Education	680.2	3.8	73	146	0.4	147
Public Welfare	353.4	2.0	38	39	0.2	40
Health and Hospitals	1,480.6	8.2	159	101	0.9	102
Highways	1,145.8	6.3	123	125	0.7	125
Police	982.7	5.4	106	101	0.6	101
Other	5,254.7	29.1	565	82	3.2	82

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Minnesota

	Total	Percentage of U.S.	Rank
Population	4,375,000	1.8	20
Personal Income (billions)	\$77.4	1.8	20
Personal Income Per Capita	\$17,701	100.6	16

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$17,639.3	100.0%	\$4,032	118	22.8%	117
Intergovernmental from Federal	2,811.1	15.9	643	117	3.6	116
Own-Source	14,828.2	84.1	3,389	118	19.1	118
Tax Revenue	10,082.3	57.2	2,305	114	13.0	114
Property Taxes	3,100.0	17.6	709	113	4.0	113
Sales Taxes	1,883.8	10.7	431	88	2.4	88
Income Taxes	3,358.5	19.0	768	148	4.3	147
Other Taxes	1,739.9	9.9	398	104	2.2	103
Charges and Miscellaneous	4,745.9	26.9	1,085	128	6.1	127
State						
General	10,991.4	100.0	2,512	121	14.2	120
Intergovernmental from Federal	2,273.7	20.7	520	109	2.9	109
Intergovernmental from Local	116.9	1.1	27	83	0.2	83
Own-Source	8,600.8	78.3	1,966	125	11.1	124
Tax Revenue	6,819.3	62.0	1,559	129	8.8	128
Property Taxes	7.8	0.1	2	8	<	8
Sales Taxes	1,869.5	17.0	427	107	2.4	106
Income Taxes	3,358.5	30.6	768	162	4.3	161
Other Taxes	1,583.5	14.4	362	117	2.0	116
Charges and Miscellaneous	1,781.5	16.2	407	112	2.3	111
Local						
General	11,055.9	100.0	2,527	123	14.3	122
Intergovernmental from Federal	537.4	4.9	123	166	0.7	165
Intergovernmental from State	4,291.1	38.8	981	142	5.5	141
Own-Source	6,227.4	56.3	1,423	110	8.0	109
Tax Revenue	3,263.0	29.5	746	92	4.2	92
Property Taxes	3,092.3	28.0	707	117	4.0	117
Sales Taxes	14.3	0.1	3	4	<	4
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	156.4	1.4	36	48	0.2	48
Charges and Miscellaneous	2,964.4	26.8	678	140	3.8	139
EXPENDITURES						
State and Local						
General	\$17,121.8	100.0%	\$3,914	117	22.1%	116
Total Intergovernmental	-	-	-	-	-	-
Direct	17,121.8	100.0	3,914	117	22.1	116
Elementary/Secondary Education	4,016.0	23.5	918	113	5.2	112
Higher Education	1,507.2	8.8	344	117	1.9	116
Public Welfare	2,561.2	15.0	585	136	3.3	135
Health and Hospitals	1,502.9	8.8	344	114	1.9	114
Highways	1,642.7	9.6	375	153	2.1	152
Police	449.9	2.6	103	84	0.6	83
Other	5,441.9	31.8	1,244	109	7.0	109
State						
General	10,406.8	100.0	2,379	116	13.4	116
Total Intergovernmental	4,277.5	41.1	978	139	5.5	138
Direct	6,129.3	58.9	1,401	105	7.9	104
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,381.2	13.3	316	129	1.8	128
Public Welfare	1,467.5	14.1	335	100	1.9	100
Health and Hospitals	708.5	6.8	162	113	0.9	113
Highways	699.6	6.7	160	109	0.9	108
Police	53.3	0.5	12	68	0.1	67
Other	1,819.3	17.5	416	93	2.3	93
Local						
General	11,063.1	100.0	2,529	125	14.3	124
Total Intergovernmental	70.7	0.6	16	69	0.1	68
Direct	10,992.5	99.4	2,513	125	14.2	125
Elementary/Secondary Education	4,016.0	36.3	918	114	5.2	113
Higher Education	126.0	1.1	29	58	0.2	57
Public Welfare	1,093.7	9.9	250	260	1.4	258
Health and Hospitals	794.4	7.2	182	116	1.0	115
Highways	943.1	8.5	216	218	1.2	217
Police	396.5	3.6	91	86	0.5	86
Other	3,622.7	32.7	828	120	4.7	119

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Mississippi

	Total	Percentage of U.S.	Rank
Population	2,573,000	1.0	31
Personal Income (billions)	\$31.1	0.7	33
Personal Income Per Capita	\$12,084	68.6	51

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$6,887.4	100.0%	\$2,677	78	22.2%	114
Intergovernmental from Federal	1,691.7	24.6	657	120	5.4	174
Own-Source	5,195.7	75.4	2,019	70	16.7	103
Tax Revenue	3,251.5	47.2	1,264	63	10.5	91
Property Taxes	877.2	12.7	341	54	2.8	79
Sales Taxes	1,089.1	15.8	423	87	3.5	126
Income Taxes	550.4	8.0	214	41	1.8	60
Other Taxes	734.9	10.7	286	74	2.4	108
Charges and Miscellaneous	1,944.2	28.2	756	89	6.3	130
State						
General	4,523.1	100.0	1,758	84	14.5	123
Intergovernmental from Federal	1,491.7	33.0	580	122	4.8	177
Intergovernmental from Local	13.1	0.3	5	16	<	23
Own-Source	3,018.3	66.7	1,173	75	9.7	109
Tax Revenue	2,395.9	53.0	931	77	7.7	112
Property Taxes	74.4	1.6	29	123	0.2	179
Sales Taxes	1,088.6	24.1	423	106	3.5	154
Income Taxes	550.4	12.2	214	45	1.8	66
Other Taxes	682.5	15.1	265	86	2.2	125
Charges and Miscellaneous	622.5	13.8	242	66	2.0	97
Local						
General	3,935.7	100.0	1,530	74	12.7	108
Intergovernmental from Federal	200.0	5.1	78	105	0.6	153
Intergovernmental from State	1,558.3	39.6	606	87	5.0	127
Own-Source	2,177.4	55.3	846	65	7.0	95
Tax Revenue	855.7	21.7	333	41	2.8	60
Property Taxes	802.8	20.4	312	52	2.6	75
Sales Taxes	0.4	<	†	0	<	0
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	52.4	1.3	20	28	0.2	40
Charges and Miscellaneous	1,321.7	33.6	514	106	4.3	155
EXPENDITURES						
State and Local						
General	\$6,592.8	100.0%	\$2,562	76	21.2%	111
Total Intergovernmental	-	-	-	-	-	-
Direct	6,592.8	100.0	2,562	77	21.2	112
Elementary/Secondary Education	1,589.1	24.1	618	76	5.1	111
Higher Education	791.7	12.0	308	104	2.5	152
Public Welfare	710.7	10.8	276	64	2.3	93
Health and Hospitals	1,047.4	15.9	407	136	3.4	198
Highways	559.8	8.5	218	89	1.8	129
Police	166.9	2.5	65	53	0.5	77
Other	1,727.2	26.2	671	59	5.6	86
State						
General	4,394.0	100.0	1,708	84	14.1	122
Total Intergovernmental	1,691.1	38.5	657	93	5.4	136
Direct	2,702.9	61.5	1,050	78	8.7	114
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	548.6	12.5	213	87	1.8	127
Public Welfare	692.4	15.8	269	80	2.2	117
Health and Hospitals	317.1	7.2	123	86	1.0	126
Highways	325.7	7.4	127	86	1.0	126
Police	34.7	0.8	13	75	0.1	109
Other	784.4	17.9	305	69	2.5	100
Local						
General	3,890.1	100.0	1,512	75	12.5	109
Total Intergovernmental	0.2	<	†	0	<	0
Direct	3,889.9	100.0	1,512	75	12.5	110
Elementary/Secondary Education	1,589.1	40.9	618	77	5.1	112
Higher Education	243.1	6.2	94	189	0.8	275
Public Welfare	18.3	0.5	7	7	0.1	11
Health and Hospitals	730.3	18.8	284	181	2.3	263
Highways	234.1	6.0	91	92	0.8	134
Police	132.2	3.4	51	49	0.4	71
Other	942.9	24.2	366	53	3.0	77

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Missouri

	Total	Percentage of U.S.	Rank
Population	5,117,000	2.1	15
Personal Income (billions)	\$85.0	1.9	16
Personal Income Per Capita	\$16,618	94.4	25

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$13,048.4	100.0%	\$2,550	75	15.3%	79
Intergovernmental from Federal	2,122.9	16.3	415	75	2.5	80
Own-Source	10,925.6	83.7	2,135	75	12.8	79
Tax Revenue	7,938.1	60.8	1,551	77	9.3	81
Property Taxes	1,747.5	13.4	342	55	2.1	58
Sales Taxes	2,542.6	19.5	497	102	3.0	108
Income Taxes	2,220.0	17.0	434	84	2.6	88
Other Taxes	1,428.0	10.9	279	73	1.7	77
Charges and Miscellaneous	2,987.5	22.9	584	69	3.5	73
State						
General	8,012.1	100.0	1,566	75	9.4	80
Intergovernmental from Federal	1,804.2	22.5	353	74	2.1	78
Intergovernmental from Local	15.4	0.2	3	9	<	10
Own-Source	6,192.5	77.3	1,210	77	7.3	82
Tax Revenue	4,939.2	61.6	965	80	5.8	85
Property Taxes	12.0	0.1	2	10	<	11
Sales Taxes	1,898.8	23.7	371	93	2.2	98
Income Taxes	2,012.1	25.1	393	83	2.4	88
Other Taxes	1,016.3	12.7	199	64	1.2	68
Charges and Miscellaneous	1,253.3	15.6	245	67	1.5	71
Local						
General	7,041.8	100.0	1,376	67	8.3	71
Intergovernmental from Federal	318.6	4.5	62	84	0.4	89
Intergovernmental from State	1,990.1	28.3	389	56	2.3	59
Own-Source	4,733.1	67.2	925	72	5.6	76
Tax Revenue	2,998.9	42.6	586	72	3.5	77
Property Taxes	1,735.5	24.6	339	56	2.0	60
Sales Taxes	643.8	9.1	126	145	0.8	154
Income Taxes	207.9	3.0	41	89	0.2	94
Other Taxes	411.7	5.8	80	109	0.5	115
Charges and Miscellaneous	1,734.2	24.6	339	70	2.0	74
EXPENDITURES						
State and Local						
General	\$12,489.4	100.0%	\$2,441	73	14.7%	77
Total Intergovernmental	-	-	-	-	-	-
Direct	12,489.4	100.0	2,441	73	14.7	77
Elementary/Secondary Education	3,658.1	29.3	715	88	4.3	93
Higher Education	1,142.8	9.2	223	76	1.3	80
Public Welfare	1,438.7	11.5	281	65	1.7	69
Health and Hospitals	1,180.9	9.5	231	77	1.4	81
Highways	1,086.0	8.7	212	86	1.3	92
Police	494.3	4.0	97	79	0.6	83
Other	3,488.6	27.9	682	60	4.1	64
State						
General	7,703.3	100.0	1,505	74	9.1	78
Total Intergovernmental	2,561.4	33.3	501	71	3.0	75
Direct	5,141.9	66.7	1,005	75	6.0	79
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	930.2	12.1	182	74	1.1	79
Public Welfare	1,367.5	17.8	267	80	1.6	84
Health and Hospitals	666.2	8.6	130	91	0.8	97
Highways	619.2	8.0	121	83	0.7	87
Police	70.0	0.9	14	76	0.1	80
Other	1,488.9	19.3	291	65	1.8	69
Local						
General	7,348.6	100.0	1,436	71	8.6	75
Total Intergovernmental	1.1	<	†	1	<	1
Direct	7,347.5	100.0	1,436	72	8.6	76
Elementary/Secondary Education	3,658.1	49.8	715	89	4.3	94
Higher Education	212.7	2.9	42	83	0.3	88
Public Welfare	71.3	1.0	14	14	0.1	15
Health and Hospitals	514.7	7.0	101	64	0.6	68
Highways	466.8	6.4	91	92	0.5	98
Police	424.3	5.8	83	79	0.5	84
Other	1,999.7	27.2	391	57	2.4	60

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Montana

	Total	Percentage of U.S.	Rank
Population	799,000	0.3	44
Personal Income (billions)	\$11.6	0.3	46
Personal Income Per Capita	\$14,532	82.6	38

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,792.2	100.0%	\$3,495	102	24.0%	124
Intergovernmental from Federal	625.2	22.4	782	142	5.4	172
Own-Source	2,167.0	77.6	2,712	95	18.7	115
Tax Revenue	1,434.2	51.4	1,795	89	12.4	108
Property Taxes	662.0	23.7	828	132	5.7	160
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	360.0	12.9	451	87	3.1	105
Other Taxes	412.2	14.8	516	134	3.6	163
Charges and Miscellaneous	732.9	26.2	917	108	6.3	131
State						
General	1,829.0	100.0	2,289	110	15.8	133
Intergovernmental from Federal	547.6	29.9	685	144	4.7	174
Intergovernmental from Local	15.0	0.8	19	59	0.1	71
Own-Source	1,266.4	69.2	1,585	101	10.9	122
Tax Revenue	857.7	46.9	1,073	89	7.4	108
Property Taxes	103.6	5.7	130	551	0.9	668
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	360.0	19.7	451	95	3.1	115
Other Taxes	394.1	21.5	493	159	3.4	193
Charges and Miscellaneous	408.7	22.3	511	140	3.5	170
Local						
General	1,394.4	100.0	1,745	85	12.0	103
Intergovernmental from Federal	77.6	5.6	97	131	0.7	159
Intergovernmental from State	416.1	29.8	521	75	3.6	91
Own-Source	900.6	64.6	1,127	87	7.8	106
Tax Revenue	576.5	41.3	721	89	5.0	108
Property Taxes	558.3	40.0	699	116	4.8	141
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	18.1	1.3	23	31	0.2	37
Charges and Miscellaneous	324.2	23.2	406	84	2.8	101
EXPENDITURES						
State and Local						
General	\$2,513.1	100.0%	\$3,145	94	21.6%	114
Total Intergovernmental	0.7	<	†	6	<	8
Direct	2,512.4	100.0	3,144	94	21.6	114
Elementary/Secondary Education	698.4	27.8	874	108	6.0	130
Higher Education	183.2	7.3	229	78	1.6	94
Public Welfare	292.1	11.6	366	85	2.5	103
Health and Hospitals	143.9	5.7	180	60	1.2	73
Highways	310.7	12.4	389	158	2.7	192
Police	64.3	2.6	81	66	0.6	79
Other	819.8	32.6	1,026	90	7.1	109
State						
General	1,651.0	100.0	2,066	101	14.2	122
Total Intergovernmental	419.9	25.4	526	75	3.6	90
Direct	1,231.1	74.6	1,541	115	10.6	139
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	168.9	10.2	211	86	1.5	104
Public Welfare	266.9	16.2	334	100	2.3	121
Health and Hospitals	91.4	5.5	114	80	0.8	97
Highways	237.3	14.4	297	203	2.0	245
Police	14.6	0.9	18	102	0.1	123
Other	452.0	27.4	566	127	3.9	154
Local						
General	1,290.5	100.0	1,615	80	11.1	97
Total Intergovernmental	9.2	0.7	12	49	0.1	60
Direct	1,281.3	99.3	1,604	80	11.0	97
Elementary/Secondary Education	698.4	54.1	874	109	6.0	132
Higher Education	14.3	1.1	18	36	0.1	43
Public Welfare	25.2	1.9	31	33	0.2	40
Health and Hospitals	52.5	4.1	66	42	0.5	51
Highways	73.4	5.7	92	93	0.6	112
Police	49.7	3.9	62	59	0.4	72
Other	367.8	28.5	460	67	3.2	81

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nebraska

	Total	Percentage of U.S.	Rank
Population	1,578,000	0.6	36
Personal Income (billions)	\$25.8	0.6	34
Personal Income Per Capita	\$16,349	92.9	27

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,134.8	100.0%	\$3,254	95	19.9%	103
Intergovernmental from Federal	778.7	15.2	493	90	3.0	97
Own-Source	4,356.1	84.8	2,760	96	16.9	104
Tax Revenue	2,864.3	55.8	1,815	90	11.1	97
Property Taxes	1,202.8	23.4	762	122	4.7	131
Sales Taxes	597.8	11.6	379	78	2.3	84
Income Taxes	567.5	11.1	360	69	2.2	75
Other Taxes	496.1	9.7	314	82	1.9	88
Charges and Miscellaneous	1,491.8	29.1	945	111	5.8	120
State						
General	2,855.5	100.0	1,810	87	11.1	94
Intergovernmental from Federal	681.4	23.9	432	91	2.6	98
Intergovernmental from Local	16.5	0.6	10	33	0.1	35
Own-Source	2,157.6	75.6	1,367	87	8.4	94
Tax Revenue	1,512.9	53.0	959	79	5.9	85
Property Taxes	1.9	0.1	1	5	<	6
Sales Taxes	508.0	17.8	322	80	2.0	86
Income Taxes	567.5	19.9	360	76	2.2	82
Other Taxes	435.4	15.2	276	89	1.7	96
Charges and Miscellaneous	644.7	22.6	409	112	2.5	121
Local						
General	2,865.1	100.0	1,816	88	11.1	95
Intergovernmental from Federal	97.3	3.4	62	83	0.4	89
Intergovernmental from State	569.4	19.9	361	52	2.2	56
Own-Source	2,198.5	76.7	1,393	108	8.5	116
Tax Revenue	1,351.3	47.2	856	106	5.2	114
Property Taxes	1,200.9	41.9	761	126	4.7	136
Sales Taxes	89.7	3.1	57	66	0.3	71
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	60.7	2.1	38	52	0.2	56
Charges and Miscellaneous	847.1	29.6	537	111	3.3	119
EXPENDITURES						
State and Local						
General	\$4,817.6	100.0%	\$3,053	91	18.7%	98
Total Intergovernmental	3.6	0.1	2	18	<	19
Direct	4,814.0	99.9	3,051	91	18.7	98
Elementary/Secondary Education	1,277.8	26.5	810	100	5.0	107
Higher Education	612.7	12.7	388	132	2.4	142
Public Welfare	526.8	10.9	334	77	2.0	83
Health and Hospitals	494.3	10.3	313	104	1.9	112
Highways	523.6	10.9	332	135	2.0	146
Police	127.7	2.6	81	66	0.5	71
Other	1,251.2	26.0	793	70	4.8	75
State						
General	2,815.0	100.0	1,784	87	10.9	94
Total Intergovernmental	771.9	27.4	489	70	3.0	75
Direct	2,043.1	72.6	1,295	97	7.9	104
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	476.0	16.9	302	123	1.8	132
Public Welfare	494.8	17.6	314	94	1.9	101
Health and Hospitals	224.2	8.0	142	99	0.9	107
Highways	302.3	10.7	192	131	1.2	141
Police	26.4	0.9	17	93	0.1	100
Other	519.4	18.5	329	74	2.0	80
Local						
General	2,777.8	100.0	1,760	87	10.8	94
Total Intergovernmental	6.9	0.2	4	19	<	20
Direct	2,770.9	99.8	1,756	88	10.7	94
Elementary/Secondary Education	1,277.8	46.0	810	101	5.0	108
Higher Education	136.7	4.9	87	173	0.5	187
Public Welfare	31.9	1.1	20	21	0.1	23
Health and Hospitals	270.1	9.7	171	109	1.0	117
Highways	221.3	8.0	140	142	0.9	153
Police	101.3	3.6	64	61	0.4	66
Other	731.8	26.3	464	67	2.8	72

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Nevada

	Total	Percentage of U.S.	Rank
Population	1,202,000	0.5	39
Personal Income (billions)	\$20.9	0.5	38
Personal Income Per Capita	\$17,392	98.8	20

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,971.0	100.0%	\$3,304	97	19.0%	98
Intergovernmental from Federal	474.6	12.0	395	72	2.3	73
Own-Source	3,496.4	88.0	2,909	102	16.7	103
Tax Revenue	2,314.5	58.3	1,926	95	11.1	97
Property Taxes	511.0	12.9	425	68	2.4	69
Sales Taxes	809.7	20.4	674	138	3.9	140
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	993.9	25.0	827	215	4.8	218
Charges and Miscellaneous	1,181.9	29.8	983	116	5.7	117
State						
General	2,270.3	100.0	1,889	91	10.9	92
Intergovernmental from Federal	366.0	16.1	304	64	1.8	65
Intergovernmental from Local	14.7	0.6	12	38	0.1	39
Own-Source	1,889.6	83.2	1,572	100	9.0	101
Tax Revenue	1,583.3	69.7	1,317	109	7.6	110
Property Taxes	26.5	1.2	22	94	0.1	95
Sales Taxes	802.0	35.3	667	166	3.8	168
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	754.8	33.2	628	203	3.6	205
Charges and Miscellaneous	306.3	13.5	255	70	1.5	71
Local						
General	2,736.5	100.0	2,277	111	13.1	112
Intergovernmental from Federal	108.6	4.0	90	122	0.5	123
Intergovernmental from State	1,021.0	37.3	849	123	4.9	124
Own-Source	1,606.8	58.7	1,337	103	7.7	105
Tax Revenue	731.2	26.7	608	75	3.5	76
Property Taxes	484.5	17.7	403	67	2.3	68
Sales Taxes	7.6	0.3	6	7	<	7
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	239.1	8.7	199	269	1.1	272
Charges and Miscellaneous	875.6	32.0	728	150	4.2	152
EXPENDITURES						
State and Local						
General	\$4,124.0	100.0%	\$3,431	102	19.7%	103
Total Intergovernmental	3.3	0.1	3	21	<	21
Direct	4,120.7	99.9	3,428	103	19.7	104
Elementary/Secondary Education	922.8	22.4	768	95	4.4	96
Higher Education	272.5	6.6	227	77	1.3	78
Public Welfare	251.1	6.1	209	48	1.2	49
Health and Hospitals	315.7	7.7	263	88	1.5	89
Highways	445.5	10.8	371	151	2.1	153
Police	195.0	4.7	162	132	0.9	134
Other	1,718.2	41.7	1,429	126	8.2	127
State						
General	2,365.8	100.0	1,968	96	11.3	97
Total Intergovernmental	949.3	40.1	790	112	4.5	114
Direct	1,416.5	59.9	1,178	88	6.8	89
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	272.5	11.5	227	92	1.3	94
Public Welfare	211.3	8.9	176	52	1.0	53
Health and Hospitals	91.9	3.9	76	53	0.4	54
Highways	260.1	11.0	216	148	1.2	149
Police	21.7	0.9	18	100	0.1	101
Other	559.0	23.6	465	105	2.7	106
Local						
General	2,705.5	100.0	2,251	111	12.9	112
Total Intergovernmental	1.2	<	1	4	<	4
Direct	2,704.2	100.0	2,250	112	12.9	114
Elementary/Secondary Education	922.8	34.1	768	95	4.4	97
Higher Education	-	-	-	-	-	-
Public Welfare	39.8	1.5	33	34	0.2	35
Health and Hospitals	223.8	8.3	186	118	1.1	120
Highways	185.3	6.8	154	156	0.9	158
Police	173.3	6.4	144	137	0.8	139
Other	1,159.2	42.8	964	140	5.5	141

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Hampshire

	Total	Percentage of U.S.	Rank
Population	1,109,000	0.4	40
Personal Income (billions)	\$22.5	0.5	36
Personal Income Per Capita	\$20,252	115.0	8

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,068.7	100.0%	\$2,767	81	13.7%	70
Intergovernmental from Federal	425.4	13.9	384	70	1.9	61
Own-Source	2,643.3	86.1	2,384	83	11.8	72
Tax Revenue	1,874.6	61.1	1,690	84	8.3	73
Property Taxes	1,276.6	41.6	1,151	184	5.7	160
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	168.0	5.5	151	29	0.7	25
Other Taxes	430.0	14.0	388	101	1.9	88
Charges and Miscellaneous	768.7	25.0	693	82	3.4	71
State						
General	1,563.3	100.0	1,410	68	7.0	59
Intergovernmental from Federal	373.6	23.9	337	71	1.7	62
Intergovernmental from Local	56.5	3.6	51	159	0.3	138
Own-Source	1,133.2	72.5	1,022	65	5.0	56
Tax Revenue	595.3	38.1	537	44	2.7	39
Property Taxes	6.3	0.4	6	24	<	21
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	168.0	10.7	151	32	0.7	28
Other Taxes	421.0	26.9	380	122	1.9	106
Charges and Miscellaneous	537.9	34.4	485	133	2.4	116
Local						
General	1,786.0	100.0	1,610	78	8.0	68
Intergovernmental from Federal	51.8	2.9	47	63	0.2	55
Intergovernmental from State	224.1	12.5	202	29	1.0	25
Own-Source	1,510.2	84.6	1,362	105	6.7	92
Tax Revenue	1,279.3	71.6	1,154	143	5.7	124
Property Taxes	1,270.4	71.1	1,146	190	5.7	165
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	9.0	0.5	8	11	<	10
Charges and Miscellaneous	230.8	12.9	208	43	1.0	37
EXPENDITURES						
State and Local						
General	\$3,286.3	100.0%	\$2,963	88	14.6%	77
Total Intergovernmental	-	-	-	-	-	-
Direct	3,286.3	100.0	2,963	89	14.6	77
Elementary/Secondary Education	931.9	28.4	840	103	4.1	90
Higher Education	239.9	7.3	216	73	1.1	64
Public Welfare	368.8	11.2	333	77	1.6	67
Health and Hospitals	154.7	4.7	140	46	0.7	40
Highways	325.7	9.9	294	120	1.5	104
Police	118.4	3.6	107	87	0.5	75
Other	1,147.0	34.9	1,034	91	5.1	79
State						
General	1,676.3	100.0	1,512	74	7.5	64
Total Intergovernmental	220.2	13.1	199	28	1.0	25
Direct	1,456.1	86.9	1,313	98	6.5	85
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	239.9	14.3	216	88	1.1	77
Public Welfare	288.8	17.2	260	78	1.3	68
Health and Hospitals	142.4	8.5	128	90	0.6	78
Highways	190.3	11.4	172	117	0.8	102
Police	22.8	1.4	21	114	0.1	99
Other	572.0	34.1	516	116	2.5	101
Local						
General	1,861.5	100.0	1,678	83	8.3	72
Total Intergovernmental	31.3	1.7	28	120	0.1	104
Direct	1,830.2	98.3	1,650	82	8.1	72
Elementary/Secondary Education	931.9	50.1	840	104	4.1	91
Higher Education	-	-	-	-	-	-
Public Welfare	80.0	4.3	72	75	0.4	65
Health and Hospitals	12.3	0.7	11	7	0.1	6
Highways	135.4	7.3	122	123	0.6	107
Police	95.6	5.1	86	82	0.4	71
Other	574.9	30.9	518	75	2.6	65

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Jersey

	Total	Percentage of U.S.	Rank
Population	7,730,000	3.1	9
Personal Income (billions)	\$182.6	4.2	7
Personal Income Per Capita	\$23,616	134.2	2

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$30,177.0	100.0%	\$3,904	114	16.5%	85
Intergovernmental from Federal	4,033.0	13.4	522	95	2.2	71
Own-Source	26,144.1	86.6	3,382	118	14.3	88
Tax Revenue	19,472.3	64.5	2,519	125	10.7	93
Property Taxes	8,879.1	29.4	1,149	184	4.9	137
Sales Taxes	3,291.4	10.9	426	87	1.8	65
Income Taxes	4,075.1	13.5	527	101	2.2	76
Other Taxes	3,226.7	10.7	417	109	1.8	81
Charges and Miscellaneous	6,671.8	22.1	863	102	3.7	76
State						
General	18,300.4	100.0	2,367	114	10.0	85
Intergovernmental from Federal	3,644.3	19.9	471	99	2.0	74
Intergovernmental from Local	141.3	0.8	18	57	0.1	42
Own-Source	14,514.8	79.3	1,878	119	8.0	89
Tax Revenue	10,433.9	57.0	1,350	112	5.7	83
Property Taxes	16.8	0.1	2	9	<	7
Sales Taxes	3,291.4	18.0	426	106	1.8	79
Income Taxes	4,075.1	22.3	527	111	2.2	83
Other Taxes	3,050.6	16.7	395	127	1.7	95
Charges and Miscellaneous	4,080.9	22.3	528	145	2.2	108
Local						
General	17,454.0	100.0	2,258	110	9.6	82
Intergovernmental from Federal	388.6	2.2	50	68	0.2	51
Intergovernmental from State	5,436.2	31.1	703	102	3.0	76
Own-Source	11,629.2	66.6	1,504	116	6.4	87
Tax Revenue	9,038.4	51.8	1,169	145	5.0	108
Property Taxes	8,862.3	50.8	1,146	190	4.9	142
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	176.1	1.0	23	31	0.1	23
Charges and Miscellaneous	2,590.9	14.8	335	69	1.4	52
EXPENDITURES						
State and Local						
General	\$29,937.9	100.0%	\$3,873	115	16.4%	86
Total Intergovernmental	65.6	0.2	8	65	<	49
Direct	29,872.3	99.8	3,864	116	16.4	86
Elementary/Secondary Education	7,726.2	25.8	1,000	123	4.2	92
Higher Education	2,027.0	6.8	262	89	1.1	66
Public Welfare	3,571.6	11.9	462	107	2.0	80
Health and Hospitals	1,560.6	5.2	202	67	0.9	50
Highways	1,995.7	6.7	258	105	1.1	78
Police	1,190.9	4.0	154	125	0.7	93
Other	11,800.3	39.4	1,527	134	6.5	100
State						
General	18,436.4	100.0	2,385	117	10.1	87
Total Intergovernmental	6,005.6	32.6	777	110	3.3	82
Direct	12,430.7	67.4	1,608	120	6.8	89
Elementary/Secondary Education	208.4	1.1	27	373	0.1	278
Higher Education	1,579.1	8.6	204	83	0.9	62
Public Welfare	2,670.9	14.5	346	103	1.5	77
Health and Hospitals	1,116.1	6.1	144	101	0.6	75
Highways	1,320.8	7.2	171	117	0.7	87
Police	222.2	1.2	29	159	0.1	119
Other	5,313.3	28.8	687	154	2.9	115
Local						
General	17,621.8	100.0	2,280	112	9.7	84
Total Intergovernmental	180.3	1.0	23	99	0.1	74
Direct	17,441.5	99.0	2,256	113	9.6	84
Elementary/Secondary Education	7,517.8	42.7	973	121	4.1	90
Higher Education	447.9	2.5	58	116	0.2	86
Public Welfare	900.7	5.1	117	121	0.5	90
Health and Hospitals	444.5	2.5	58	37	0.2	27
Highways	674.9	3.8	87	88	0.4	66
Police	968.8	5.5	125	119	0.5	89
Other	6,487.0	36.8	839	121	3.6	91

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New Mexico

	Total	Percentage of U.S.	Rank
Population	1,515,000	0.6	37
Personal Income (billions)	\$20.2	0.5	40
Personal Income Per Capita	\$13,354	75.9	47

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,297.9	100.0%	\$3,497	102	26.2%	135
Intergovernmental from Federal	936.7	17.7	618	112	4.6	148
Own-Source	4,361.2	82.3	2,879	100	21.6	132
Tax Revenue	2,560.4	48.3	1,690	84	12.7	110
Property Taxes	331.0	6.2	219	35	1.6	46
Sales Taxes	1,023.2	19.3	675	138	5.1	183
Income Taxes	422.7	8.0	279	54	2.1	71
Other Taxes	783.5	14.8	517	135	3.9	178
Charges and Miscellaneous	1,800.8	34.0	1,189	140	8.9	185
State						
General	4,072.5	100.0	2,688	129	20.1	170
Intergovernmental from Federal	779.5	19.1	515	108	3.9	143
Intergovernmental from Local	57.8	1.4	38	119	0.3	157
Own-Source	3,235.2	79.4	2,135	136	16.0	179
Tax Revenue	2,014.0	49.5	1,329	110	10.0	145
Property Taxes	24.4	0.6	16	69	0.1	90
Sales Taxes	836.0	20.5	552	138	4.1	181
Income Taxes	422.7	10.4	279	59	2.1	78
Other Taxes	730.9	17.9	482	156	3.6	205
Charges and Miscellaneous	1,221.2	30.0	806	221	6.0	292
Local						
General	2,574.8	100.0	1,700	83	12.7	109
Intergovernmental from Federal	157.2	6.1	104	140	0.8	184
Intergovernmental from State	1,291.6	50.2	853	123	6.4	162
Own-Source	1,126.0	43.7	743	57	5.6	76
Tax Revenue	546.4	21.2	361	45	2.7	59
Property Taxes	306.6	11.9	202	34	1.5	44
Sales Taxes	187.2	7.3	124	142	0.9	188
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	52.6	2.0	35	47	0.3	62
Charges and Miscellaneous	579.6	22.5	383	79	2.9	104
EXPENDITURES						
State and Local						
General	\$4,963.1	100.0%	\$3,276	98	24.5%	129
Total Intergovernmental	-	-	-	-	-	-
Direct	4,963.1	100.0	3,276	98	24.5	129
Elementary/Secondary Education	1,134.3	22.9	749	92	5.6	122
Higher Education	666.4	13.4	440	149	3.3	196
Public Welfare	459.7	9.3	303	70	2.3	93
Health and Hospitals	425.0	8.6	281	93	2.1	123
Highways	491.2	9.9	324	132	2.4	174
Police	184.2	3.7	122	99	0.9	130
Other	1,602.4	32.3	1,058	93	7.9	123
State						
General	3,891.2	100.0	2,568	126	19.2	166
Total Intergovernmental	1,463.2	37.6	966	137	7.2	181
Direct	2,428.1	62.4	1,603	120	12.0	158
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	596.7	15.3	394	161	2.9	212
Public Welfare	435.6	11.2	288	86	2.2	113
Health and Hospitals	317.7	8.2	210	147	1.6	193
Highways	348.5	9.0	230	157	1.7	207
Police	36.6	0.9	24	134	0.2	177
Other	692.9	17.8	457	103	3.4	136
Local						
General	2,555.5	100.0	1,687	83	12.6	110
Total Intergovernmental	20.4	0.8	13	57	0.1	76
Direct	2,535.1	99.2	1,673	84	12.5	110
Elementary/Secondary Education	1,134.3	44.4	749	93	5.6	123
Higher Education	69.7	2.7	46	92	0.3	121
Public Welfare	24.1	0.9	16	17	0.1	22
Health and Hospitals	107.3	4.2	71	45	0.5	59
Highways	142.7	5.6	94	95	0.7	126
Police	147.6	5.8	97	93	0.7	122
Other	909.4	35.6	600	87	4.5	114

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

New York

	Total	Percentage of U.S.	Rank
Population	17,990,000	7.2	2
Personal Income (billions)	\$375.5	8.6	2
Personal Income Per Capita	\$20,873	118.6	5

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$90,348.9	100.0%	\$5,022	147	24.1%	124
Intergovernmental from Federal	14,505.9	16.1	806	147	3.9	124
Own-Source	75,843.0	83.9	4,216	147	20.2	124
Tax Revenue	58,765.0	65.0	3,267	162	15.6	137
Property Taxes	18,399.7	20.4	1,023	163	4.9	138
Sales Taxes	11,074.4	12.3	616	126	2.9	106
Income Taxes	21,429.4	23.7	1,191	229	5.7	193
Other Taxes	7,861.5	8.7	437	114	2.1	96
Charges and Miscellaneous	17,078.0	18.9	949	112	4.5	94
State						
General	52,441.3	100.0	2,915	140	14.0	118
Intergovernmental from Federal	12,902.4	24.6	717	151	3.4	127
Intergovernmental from Local	4,233.9	8.1	235	734	1.1	619
Own-Source	35,305.0	67.3	1,962	125	9.4	105
Tax Revenue	28,614.6	54.6	1,591	132	7.6	111
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	6,002.9	11.4	334	83	1.6	70
Income Taxes	17,174.6	32.8	955	202	4.6	170
Other Taxes	5,437.1	10.4	302	97	1.4	82
Charges and Miscellaneous	6,690.4	12.8	372	102	1.8	86
Local						
General	62,416.8	100.0	3,470	168	16.6	142
Intergovernmental from Federal	1,603.5	2.6	89	120	0.4	101
Intergovernmental from State	20,275.4	32.5	1,127	163	5.4	137
Own-Source	40,537.9	64.9	2,253	174	10.8	147
Tax Revenue	30,150.4	48.3	1,676	207	8.0	175
Property Taxes	18,399.7	29.5	1,023	170	4.9	143
Sales Taxes	5,071.5	8.1	282	325	1.4	274
Income Taxes	4,254.8	6.8	237	517	1.1	436
Other Taxes	2,424.3	3.9	135	182	0.6	154
Charges and Miscellaneous	10,387.6	16.6	577	119	2.8	101
EXPENDITURES						
State and Local						
General	\$90,332.4	100.0%	\$5,021	150	24.1%	126
Total Intergovernmental	394.5	0.4	22	168	0.1	142
Direct	89,937.9	99.6	4,999	150	24.0	126
Elementary/Secondary Education	19,732.6	21.8	1,097	135	5.3	114
Higher Education	4,454.7	4.9	248	84	1.2	71
Public Welfare	15,607.6	17.3	868	201	4.2	170
Health and Hospitals	9,254.0	10.2	514	171	2.5	145
Highways	4,796.4	5.3	267	109	1.3	92
Police	3,391.4	3.8	189	153	0.9	129
Other	32,701.3	36.2	1,818	160	8.7	135
State						
General	49,697.5	100.0	2,763	135	13.2	114
Total Intergovernmental	19,443.9	39.1	1,081	154	5.2	130
Direct	30,253.6	60.9	1,682	126	8.1	106
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	3,399.2	6.8	189	77	0.9	65
Public Welfare	8,757.5	17.6	487	145	2.3	123
Health and Hospitals	4,445.6	8.9	247	173	1.2	146
Highways	2,008.1	4.0	112	76	0.5	64
Police	264.0	0.5	15	81	0.1	69
Other	11,379.2	22.9	633	142	3.0	120
Local						
General	63,027.4	100.0	3,503	173	16.8	146
Total Intergovernmental	3,343.2	5.3	186	792	0.9	668
Direct	59,684.3	94.7	3,318	166	15.9	140
Elementary/Secondary Education	19,732.6	31.3	1,097	136	5.3	115
Higher Education	1,055.4	1.7	59	117	0.3	99
Public Welfare	6,850.1	10.9	381	395	1.8	333
Health and Hospitals	4,808.4	7.6	267	170	1.3	143
Highways	2,788.2	4.4	155	157	0.7	132
Police	3,127.4	5.0	174	166	0.8	140
Other	21,322.2	33.8	1,185	171	5.7	145

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Carolina

	Total	Percentage of U.S.	Rank
Population	6,629,000	2.7	10
Personal Income (billions)	\$101.3	2.3	13
Personal Income Per Capita	\$15,274	86.8	34

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$18,666.2	100.0%	\$2,816	82	18.4%	95
Intergovernmental from Federal	3,060.4	16.4	462	84	3.0	97
Own-Source	15,605.8	83.6	2,354	82	15.4	95
Tax Revenue	11,103.5	59.5	1,675	83	11.0	96
Property Taxes	2,336.8	12.5	353	56	2.3	65
Sales Taxes	2,651.5	14.2	400	82	2.6	95
Income Taxes	4,002.8	21.4	604	116	4.0	134
Other Taxes	2,112.5	11.3	319	83	2.1	96
Charges and Miscellaneous	4,502.3	24.1	679	80	4.4	92
State						
General	12,345.2	100.0	1,862	90	12.2	103
Intergovernmental from Federal	2,648.3	21.5	399	84	2.6	97
Intergovernmental from Local	240.2	1.9	36	113	0.2	130
Own-Source	9,456.8	76.6	1,427	91	9.3	105
Tax Revenue	7,864.7	63.7	1,186	98	7.8	113
Property Taxes	99.3	0.8	15	64	0.1	73
Sales Taxes	1,772.9	14.4	267	67	1.8	77
Income Taxes	4,002.8	32.4	604	127	4.0	147
Other Taxes	1,989.7	16.1	300	97	2.0	112
Charges and Miscellaneous	1,592.0	12.9	240	66	1.6	76
Local						
General	11,286.0	100.0	1,703	83	11.1	95
Intergovernmental from Federal	412.1	3.7	62	84	0.4	97
Intergovernmental from State	4,724.9	41.9	713	103	4.7	119
Own-Source	6,149.0	54.5	928	72	6.1	83
Tax Revenue	3,238.8	28.7	489	60	3.2	70
Property Taxes	2,237.4	19.8	338	56	2.2	65
Sales Taxes	878.6	7.8	133	153	0.9	176
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	122.8	1.1	19	25	0.1	29
Charges and Miscellaneous	2,910.3	25.8	439	91	2.9	104
EXPENDITURES						
State and Local						
General	\$18,715.2	100.0%	\$2,823	84	18.5%	97
Total Intergovernmental	-	-	-	-	-	-
Direct	18,715.2	100.0	2,823	84	18.5	97
Elementary/Secondary Education	4,923.8	26.3	743	91	4.9	105
Higher Education	2,379.3	12.7	359	122	2.3	140
Public Welfare	1,919.2	10.3	290	67	1.9	77
Health and Hospitals	2,266.0	12.1	342	114	2.2	131
Highways	1,510.9	8.1	228	93	1.5	107
Police	645.8	3.5	97	79	0.6	91
Other	5,070.1	27.1	765	67	5.0	78
State						
General	12,555.3	100.0	1,894	93	12.4	107
Total Intergovernmental	5,084.6	40.5	767	109	5.0	126
Direct	7,470.7	59.5	1,127	84	7.4	97
Elementary/Secondary Education	69.1	0.6	10	144	0.1	166
Higher Education	1,842.9	14.7	278	113	1.8	131
Public Welfare	1,544.4	12.3	233	70	1.5	80
Health and Hospitals	716.4	5.7	108	76	0.7	87
Highways	1,235.8	9.8	186	127	1.2	147
Police	143.7	1.1	22	120	0.1	138
Other	1,918.5	15.3	289	65	1.9	75
Local						
General	11,396.4	100.0	1,719	85	11.3	98
Total Intergovernmental	152.0	1.3	23	98	0.2	113
Direct	11,244.5	98.7	1,696	85	11.1	98
Elementary/Secondary Education	4,854.7	42.6	732	91	4.8	105
Higher Education	536.4	4.7	81	162	0.5	186
Public Welfare	374.7	3.3	57	59	0.4	68
Health and Hospitals	1,549.6	13.6	234	149	1.5	171
Highways	275.1	2.4	42	42	0.3	48
Police	502.2	4.4	76	72	0.5	83
Other	3,151.7	27.7	475	69	3.1	79

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

North Dakota

	Total	Percentage of U.S.	Rank
Population	639,000	0.3	47
Personal Income (billions)	\$9.1	0.2	50
Personal Income Per Capita	\$14,279	81.1	41

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,227.4	100.0%	\$3,486	102	24.4%	126
Intergovernmental from Federal	496.7	22.3	777	141	5.4	174
Own-Source	1,730.7	77.7	2,708	95	19.0	117
Tax Revenue	1,002.1	45.0	1,568	78	11.0	96
Property Taxes	304.2	13.7	476	76	3.3	94
Sales Taxes	243.8	10.9	382	78	2.7	96
Income Taxes	152.4	6.8	239	46	1.7	57
Other Taxes	301.6	13.5	472	123	3.3	152
Charges and Miscellaneous	728.6	32.7	1,140	134	8.0	166
State						
General	1,628.7	100.0	2,549	123	17.9	151
Intergovernmental from Federal	443.4	27.2	694	146	4.9	180
Intergovernmental from Local	18.8	1.2	29	92	0.2	113
Own-Source	1,166.4	71.6	1,825	116	12.8	143
Tax Revenue	677.1	41.6	1,060	88	7.4	108
Property Taxes	2.1	0.1	3	14	<	17
Sales Taxes	231.0	14.2	361	90	2.5	111
Income Taxes	152.4	9.4	239	50	1.7	62
Other Taxes	291.6	17.9	456	147	3.2	181
Charges and Miscellaneous	489.3	30.0	766	210	5.4	259
Local						
General	965.9	100.0	1,512	73	10.6	90
Intergovernmental from Federal	53.3	5.5	83	112	0.6	139
Intergovernmental from State	348.3	36.1	545	79	3.8	97
Own-Source	564.3	58.4	883	68	6.2	84
Tax Revenue	324.9	33.6	509	63	3.6	78
Property Taxes	302.1	31.3	473	79	3.3	97
Sales Taxes	12.8	1.3	20	23	0.1	28
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	10.0	1.0	16	21	0.1	26
Charges and Miscellaneous	239.4	24.8	375	77	2.6	95
EXPENDITURES						
State and Local						
General	\$2,169.7	100.0%	\$3,396	101	23.8%	125
Total Intergovernmental	-	-	-	-	-	-
Direct	2,169.7	100.0	3,396	102	23.8	125
Elementary/Secondary Education	503.8	23.2	788	97	5.5	120
Higher Education	310.0	14.3	485	164	3.4	203
Public Welfare	250.2	11.5	392	91	2.7	112
Health and Hospitals	86.2	4.0	135	45	0.9	55
Highways	249.8	11.5	391	159	2.7	196
Police	39.5	1.8	62	50	0.4	62
Other	730.3	33.7	1,143	101	8.0	124
State						
General	1,586.9	100.0	2,483	122	17.4	150
Total Intergovernmental	369.6	23.3	578	82	4.1	101
Direct	1,217.3	76.7	1,905	142	13.3	175
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	310.0	19.5	485	198	3.4	244
Public Welfare	221.9	14.0	347	104	2.4	128
Health and Hospitals	79.3	5.0	124	87	0.9	107
Highways	154.3	9.7	242	165	1.7	203
Police	7.0	0.4	11	61	0.1	75
Other	444.8	28.0	696	156	4.9	193
Local						
General	963.3	100.0	1,507	74	10.6	92
Total Intergovernmental	10.9	1.1	17	73	0.1	89
Direct	952.4	98.9	1,490	74	10.4	92
Elementary/Secondary Education	503.8	52.3	788	98	5.5	121
Higher Education	-	-	-	-	-	-
Public Welfare	28.3	2.9	44	46	0.3	57
Health and Hospitals	6.9	0.7	11	7	0.1	9
Highways	95.4	9.9	149	151	1.0	186
Police	32.5	3.4	51	48	0.4	60
Other	285.5	29.6	447	65	3.1	80

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Ohio

	Total	Percentage of U.S.	Rank
Population	10,847,000	4.4	7
Personal Income (billions)	\$180.3	4.1	8
Personal Income Per Capita	\$16,619	94.4	24

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$32,551.5	100.0%	\$3,001	88	18.1%	93
Intergovernmental from Federal	5,529.5	17.0	510	93	3.1	98
Own-Source	27,022.0	83.0	2,491	87	15.0	92
Tax Revenue	19,666.1	60.4	1,813	90	10.9	95
Property Taxes	5,592.7	17.2	516	82	3.1	87
Sales Taxes	4,135.0	12.7	381	78	2.3	83
Income Taxes	6,575.8	20.2	606	117	3.6	124
Other Taxes	3,362.5	10.3	310	81	1.9	86
Charges and Miscellaneous	7,355.9	22.6	678	80	4.1	85
State						
General	19,968.2	100.0	1,841	88	11.1	94
Intergovernmental from Federal	4,767.3	23.9	440	92	2.6	98
Intergovernmental from Local	216.7	1.1	20	62	0.1	66
Own-Source	14,984.2	75.0	1,381	88	8.3	93
Tax Revenue	11,436.4	57.3	1,054	87	6.3	92
Property Taxes	8.0	<	†	3	<	3
Sales Taxes	3,589.1	18.0	331	83	2.0	87
Income Taxes	4,768.7	23.9	440	93	2.6	98
Other Taxes	3,070.5	15.4	283	91	1.7	97
Charges and Miscellaneous	3,547.9	17.8	327	90	2.0	95
Local						
General	19,231.2	100.0	1,773	86	10.7	91
Intergovernmental from Federal	762.2	4.0	70	95	0.4	100
Intergovernmental from State	6,431.2	33.4	593	86	3.6	91
Own-Source	12,037.8	62.6	1,110	86	6.7	91
Tax Revenue	8,229.7	42.8	759	94	4.6	99
Property Taxes	5,584.7	29.0	515	86	3.1	91
Sales Taxes	545.9	2.8	50	58	0.3	61
Income Taxes	1,807.1	9.4	167	364	1.0	386
Other Taxes	292.0	1.5	27	36	0.2	39
Charges and Miscellaneous	3,808.1	19.8	351	72	2.1	77
EXPENDITURES						
State and Local						
General	\$32,045.5	100.0%	\$2,954	88	17.8%	93
Total Intergovernmental	-	-	-	-	-	-
Direct	32,045.5	100.0	2,954	88	17.8	94
Elementary/Secondary Education	8,324.8	26.0	767	94	4.6	100
Higher Education	3,038.1	9.5	280	95	1.7	101
Public Welfare	5,362.5	16.7	494	115	3.0	121
Health and Hospitals	2,660.6	8.3	245	82	1.5	87
Highways	2,138.4	6.7	197	80	1.2	85
Police	1,118.4	3.5	103	84	0.6	89
Other	9,402.7	29.3	867	76	5.2	81
State						
General	20,489.0	100.0	1,889	92	11.4	98
Total Intergovernmental	7,386.3	36.0	681	97	4.1	102
Direct	13,102.8	64.0	1,208	90	7.3	95
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,833.9	13.8	261	107	1.6	113
Public Welfare	4,160.2	20.3	384	114	2.3	121
Health and Hospitals	1,276.7	6.2	118	82	0.7	87
Highways	1,113.8	5.4	103	70	0.6	74
Police	116.9	0.6	11	60	0.1	63
Other	3,601.3	17.6	332	75	2.0	79
Local						
General	19,001.1	100.0	1,752	86	10.5	92
Total Intergovernmental	58.3	0.3	5	23	<	24
Direct	18,942.7	99.7	1,746	87	10.5	92
Elementary/Secondary Education	8,324.8	43.8	767	95	4.6	101
Higher Education	204.2	1.1	19	38	0.1	40
Public Welfare	1,202.3	6.3	111	115	0.7	122
Health and Hospitals	1,383.8	7.3	128	81	0.8	86
Highways	1,024.7	5.4	94	96	0.6	101
Police	1,001.5	5.3	92	88	0.6	93
Other	5,801.4	30.5	535	77	3.2	82

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oklahoma

	Total	Percentage of U.S.	Rank
Population	3,146,000	1.3	28
Personal Income (billions)	\$45.7	1.0	28
Personal Income Per Capita	\$14,521	82.5	39

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$8,862.3	100.0%	\$2,817	82	19.4%	100
Intergovernmental from Federal	1,499.2	16.9	477	87	3.3	105
Own-Source	7,363.1	83.1	2,340	82	16.1	99
Tax Revenue	4,954.4	55.9	1,575	78	10.8	95
Property Taxes	872.8	9.8	277	44	1.9	54
Sales Taxes	1,364.4	15.4	434	89	3.0	108
Income Taxes	1,096.8	12.4	349	67	2.4	81
Other Taxes	1,620.4	18.3	515	134	3.5	163
Charges and Miscellaneous	2,408.7	27.2	766	90	5.3	109
State						
General	5,977.5	100.0	1,900	91	13.1	111
Intergovernmental from Federal	1,345.2	22.5	428	90	2.9	109
Intergovernmental from Local	41.4	0.7	13	41	0.1	50
Own-Source	4,590.8	76.8	1,459	93	10.0	112
Tax Revenue	3,476.9	58.2	1,105	91	7.6	111
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	844.5	14.1	268	67	1.8	81
Income Taxes	1,096.8	18.3	349	74	2.4	89
Other Taxes	1,535.6	25.7	488	157	3.4	191
Charges and Miscellaneous	1,114.0	18.6	354	97	2.4	118
Local						
General	4,423.2	100.0	1,406	68	9.7	83
Intergovernmental from Federal	154.0	3.5	49	66	0.3	80
Intergovernmental from State	1,496.9	33.8	476	69	3.3	83
Own-Source	2,772.3	62.7	881	68	6.1	83
Tax Revenue	1,477.5	33.4	470	58	3.2	70
Property Taxes	872.8	19.7	277	46	1.9	56
Sales Taxes	519.9	11.8	165	190	1.1	231
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	84.8	1.9	27	36	0.2	44
Charges and Miscellaneous	1,294.8	29.3	412	85	2.8	103
EXPENDITURES						
State and Local						
General	\$8,428.5	100.0%	\$2,679	80	18.4%	97
Total Intergovernmental	0.2	<	†	1	<	1
Direct	8,428.2	100.0	2,679	80	18.4	97
Elementary/Secondary Education	2,105.2	25.0	669	82	4.6	100
Higher Education	962.3	11.4	306	104	2.1	126
Public Welfare	1,102.3	13.1	350	81	2.4	98
Health and Hospitals	866.0	10.3	275	92	1.9	111
Highways	777.0	9.2	247	101	1.7	122
Police	251.1	3.0	80	65	0.5	79
Other	2,364.3	28.1	752	66	5.2	80
State						
General	5,612.3	100.0	1,784	87	12.3	106
Total Intergovernmental	1,636.6	29.2	520	74	3.6	90
Direct	3,975.8	70.8	1,264	94	8.7	114
Elementary/Secondary Education	10.8	0.2	3	48	<	58
Higher Education	962.3	17.1	306	125	2.1	151
Public Welfare	1,088.3	19.4	346	103	2.4	125
Health and Hospitals	417.8	7.4	133	93	0.9	113
Highways	481.6	8.6	153	104	1.1	127
Police	38.9	0.7	12	69	0.1	83
Other	976.0	17.4	310	70	2.1	85
Local						
General	4,455.1	100.0	1,416	70	9.8	85
Total Intergovernmental	2.6	0.1	†	4	<	4
Direct	4,452.5	99.9	1,415	71	9.7	86
Elementary/Secondary Education	2,094.3	47.0	666	83	4.6	100
Higher Education	-	-	-	-	-	-
Public Welfare	14.0	0.3	4	5	<	6
Health and Hospitals	448.2	10.1	142	91	1.0	110
Highways	295.4	6.6	94	95	0.6	115
Police	212.2	4.8	67	64	0.5	78
Other	1,388.3	31.2	441	64	3.0	77

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Oregon

	Total	Percentage of U.S.	Rank
Population	2,842,000	1.1	29
Personal Income (billions)	\$45.4	1.0	29
Personal Income Per Capita	\$15,964	90.7	32

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$10,131.5	100.0%	\$3,565	104	22.3%	115
Intergovernmental from Federal	1,997.9	19.7	703	128	4.4	141
Own-Source	8,133.6	80.3	2,862	100	17.9	110
Tax Revenue	5,497.0	54.3	1,934	96	12.1	106
Property Taxes	2,425.6	23.9	853	136	5.3	150
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,974.4	19.5	695	134	4.4	147
Other Taxes	1,096.9	10.8	386	101	2.4	111
Charges and Miscellaneous	2,636.7	26.0	928	109	5.8	121
State						
General	5,829.8	100.0	2,051	99	12.8	109
Intergovernmental from Federal	1,637.7	28.1	576	121	3.6	134
Intergovernmental from Local	29.8	0.5	10	33	0.1	36
Own-Source	4,162.3	71.4	1,465	93	9.2	103
Tax Revenue	2,785.9	47.8	980	81	6.1	89
Property Taxes	0.2	<	†	0	<	0
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,974.4	33.9	695	147	4.4	162
Other Taxes	811.3	13.9	285	92	1.8	102
Charges and Miscellaneous	1,376.4	23.6	484	133	3.0	147
Local						
General	5,739.3	100.0	2,019	98	12.6	108
Intergovernmental from Federal	360.2	6.3	127	171	0.8	188
Intergovernmental from State	1,407.7	24.5	495	72	3.1	79
Own-Source	3,971.3	69.2	1,397	108	8.8	119
Tax Revenue	2,711.1	47.2	954	118	6.0	130
Property Taxes	2,425.4	42.3	853	142	5.3	156
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	285.7	5.0	101	136	0.6	150
Charges and Miscellaneous	1,260.2	22.0	443	92	2.8	101
EXPENDITURES						
State and Local						
General	\$9,654.7	100.0%	\$3,397	101	21.3%	112
Total Intergovernmental	-	-	-	-	-	-
Direct	9,654.7	100.0	3,397	102	21.3	112
Elementary/Secondary Education	2,554.0	26.5	899	111	5.6	122
Higher Education	1,027.8	10.6	362	123	2.3	135
Public Welfare	959.6	9.9	338	78	2.1	86
Health and Hospitals	677.7	7.0	238	79	1.5	88
Highways	688.1	7.1	242	99	1.5	109
Police	324.1	3.4	114	93	0.7	102
Other	3,423.5	35.5	1,205	106	7.5	117
State						
General	5,562.8	100.0	1,957	96	12.3	106
Total Intergovernmental	1,479.0	26.6	520	74	3.3	82
Direct	4,083.8	73.4	1,437	107	9.0	118
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	727.3	13.1	256	104	1.6	115
Public Welfare	933.9	16.8	329	98	2.1	108
Health and Hospitals	386.5	6.9	136	95	0.9	105
Highways	373.0	6.7	131	90	0.8	99
Police	66.3	1.2	23	129	0.1	143
Other	1,596.8	28.7	562	126	3.5	139
Local						
General	5,575.9	100.0	1,962	97	12.3	107
Total Intergovernmental	5.0	0.1	2	7	<	8
Direct	5,571.0	99.9	1,960	98	12.3	108
Elementary/Secondary Education	2,554.0	45.8	899	112	5.6	123
Higher Education	300.4	5.4	106	211	0.7	233
Public Welfare	25.7	0.5	9	9	0.1	10
Health and Hospitals	291.2	5.2	102	65	0.6	72
Highways	315.1	5.7	111	112	0.7	124
Police	257.8	4.6	91	86	0.6	95
Other	1,826.6	32.8	643	93	4.0	103

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Pennsylvania

	Total	Percentage of U.S.	Rank
Population	11,882,000	4.8	5
Personal Income (billions)	\$208.9	4.8	6
Personal Income Per Capita	\$17,584	99.9	17

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$36,386.5	100.0%	\$3,062	90	17.4%	90
Intergovernmental from Federal	6,139.9	16.9	517	94	2.9	94
Own-Source	30,246.6	83.1	2,546	89	14.5	89
Tax Revenue	22,084.6	60.7	1,859	92	10.6	92
Property Taxes	6,126.4	16.8	516	82	2.9	82
Sales Taxes	4,225.0	11.6	356	73	2.0	73
Income Taxes	6,207.5	17.1	522	101	3.0	101
Other Taxes	5,525.7	15.2	465	121	2.6	121
Charges and Miscellaneous	8,162.0	22.4	687	81	3.9	81
State						
General	21,950.7	100.0	1,847	89	10.5	89
Intergovernmental from Federal	5,268.5	24.0	443	93	2.5	93
Intergovernmental from Local	65.0	0.3	5	17	<	17
Own-Source	16,617.1	75.7	1,399	89	8.0	89
Tax Revenue	13,219.7	60.2	1,113	92	6.3	92
Property Taxes	171.6	0.8	14	61	0.1	61
Sales Taxes	4,225.0	19.2	356	89	2.0	89
Income Taxes	4,315.4	19.7	363	77	2.1	77
Other Taxes	4,507.6	20.5	379	122	2.2	122
Charges and Miscellaneous	3,397.5	15.5	286	78	1.6	79
Local						
General	22,001.7	100.0	1,852	90	10.5	90
Intergovernmental from Federal	871.3	4.0	73	99	0.4	99
Intergovernmental from State	7,501.0	34.1	631	91	3.6	91
Own-Source	13,629.5	61.9	1,147	89	6.5	89
Tax Revenue	8,865.0	40.3	746	92	4.2	92
Property Taxes	5,954.8	27.1	501	83	2.9	83
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	1,892.1	8.6	159	348	0.9	348
Other Taxes	1,018.1	4.6	86	116	0.5	116
Charges and Miscellaneous	4,764.5	21.7	401	83	2.3	83
EXPENDITURES						
State and Local						
General	\$35,696.1	100.0%	\$3,004	90	17.1%	90
Total Intergovernmental	78.6	0.2	7	51	<	51
Direct	35,617.4	99.8	2,998	90	17.0	90
Elementary/Secondary Education	10,050.3	28.2	846	104	4.8	104
Higher Education	2,067.2	5.8	174	59	1.0	59
Public Welfare	5,143.3	14.4	433	100	2.5	100
Health and Hospitals	1,941.1	5.4	163	54	0.9	54
Highways	2,747.8	7.7	231	94	1.3	94
Police	1,059.4	3.0	89	73	0.5	73
Other	12,608.3	35.3	1,061	93	6.0	94
State						
General	21,233.6	100.0	1,787	87	10.2	88
Total Intergovernmental	6,921.3	32.6	583	83	3.3	83
Direct	14,312.3	67.4	1,205	90	6.9	90
Elementary/Secondary Education	29.5	0.1	2	34	<	34
Higher Education	1,695.9	8.0	143	58	0.8	58
Public Welfare	4,265.2	20.1	359	107	2.0	107
Health and Hospitals	1,182.0	5.6	99	70	0.6	70
Highways	2,005.7	9.4	169	115	1.0	115
Police	258.4	1.2	22	121	0.1	121
Other	4,875.6	23.0	410	92	2.3	92
Local						
General	21,432.0	100.0	1,804	89	10.3	89
Total Intergovernmental	126.8	0.6	11	45	0.1	46
Direct	21,305.2	99.4	1,793	89	10.2	90
Elementary/Secondary Education	10,020.8	46.8	843	105	4.8	105
Higher Education	371.3	1.7	31	62	0.2	63
Public Welfare	878.1	4.1	74	77	0.4	77
Health and Hospitals	759.1	3.5	64	41	0.4	41
Highways	742.1	3.5	62	63	0.4	63
Police	801.0	3.7	67	64	0.4	64
Other	7,732.7	36.1	651	94	3.7	94

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Rhode Island

	Total	Percentage of U.S.	Rank
Population	1,003,000	0.4	43
Personal Income (billions)	\$18.1	0.4	42
Personal Income Per Capita	\$18,047	102.5	14

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$3,440.0	100.0%	\$3,430	100	19.0%	98
Intergovernmental from Federal	727.2	21.1	725	132	4.0	129
Own-Source	2,712.8	78.9	2,705	94	15.0	92
Tax Revenue	2,043.4	59.4	2,037	101	11.3	99
Property Taxes	808.0	23.5	806	129	4.5	126
Sales Taxes	397.4	11.6	396	81	2.2	79
Income Taxes	495.4	14.4	494	95	2.7	93
Other Taxes	342.6	10.0	342	89	1.9	87
Charges and Miscellaneous	669.4	19.5	667	79	3.7	77
State						
General	2,484.4	100.0	2,477	119	13.7	116
Intergovernmental from Federal	667.2	26.9	665	140	3.7	136
Intergovernmental from Local	43.6	1.8	43	136	0.2	132
Own-Source	1,773.6	71.4	1,768	112	9.8	110
Tax Revenue	1,233.3	49.6	1,230	102	6.8	99
Property Taxes	9.6	0.4	10	41	0.1	40
Sales Taxes	397.4	16.0	396	99	2.2	96
Income Taxes	495.4	19.9	494	104	2.7	102
Other Taxes	330.8	13.3	330	106	1.8	104
Charges and Miscellaneous	540.3	21.7	539	148	3.0	144
Local						
General	1,405.4	100.0	1,401	68	7.8	66
Intergovernmental from Federal	60.0	4.3	60	81	0.3	79
Intergovernmental from State	406.2	28.9	405	58	2.2	57
Own-Source	939.2	66.8	936	72	5.2	71
Tax Revenue	810.1	57.6	808	100	4.5	97
Property Taxes	798.4	56.8	796	132	4.4	129
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	11.8	0.8	12	16	0.1	15
Charges and Miscellaneous	129.1	9.2	129	27	0.7	26
EXPENDITURES						
State and Local						
General	\$3,685.3	100.0%	\$3,674	109	20.4%	107
Total Intergovernmental	11.6	0.3	12	89	0.1	87
Direct	3,673.7	99.7	3,663	110	20.3	107
Elementary/Secondary Education	809.2	22.0	807	99	4.5	97
Higher Education	270.4	7.3	270	91	1.5	89
Public Welfare	538.3	14.6	537	124	3.0	121
Health and Hospitals	258.3	7.0	258	86	1.4	84
Highways	251.6	6.8	251	102	1.4	100
Police	122.0	3.3	122	99	0.7	97
Other	1,423.9	38.6	1,420	125	7.9	122
State						
General	2,657.7	100.0	2,650	130	14.7	126
Total Intergovernmental	488.2	18.4	487	69	2.7	67
Direct	2,169.5	81.6	2,163	161	12.0	157
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	270.4	10.2	270	110	1.5	107
Public Welfare	516.6	19.4	515	154	2.9	150
Health and Hospitals	256.5	9.7	256	179	1.4	175
Highways	189.0	7.1	188	129	1.0	125
Police	19.8	0.7	20	109	0.1	107
Other	917.2	34.5	914	206	5.1	200
Local						
General	1,504.4	100.0	1,500	74	8.3	72
Total Intergovernmental	0.2	<	†	1	<	1
Direct	1,504.3	100.0	1,500	75	8.3	73
Elementary/Secondary Education	809.2	53.8	807	100	4.5	98
Higher Education	-	-	-	-	-	-
Public Welfare	21.6	1.4	22	22	0.1	22
Health and Hospitals	1.8	0.1	2	1	<	1
Highways	62.6	4.2	62	63	0.3	62
Police	102.2	6.8	102	97	0.6	95
Other	506.8	33.7	505	73	2.8	71

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Carolina

	Total	Percentage of U.S.	Rank
Population	3,487,000	1.4	25
Personal Income (billions)	\$48.3	1.1	27
Personal Income Per Capita	\$13,847	78.7	45

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$9,983.8	100.0%	\$2,863	84	20.7%	107
Intergovernmental from Federal	1,890.6	18.9	542	99	3.9	125
Own-Source	8,093.2	81.1	2,321	81	16.8	103
Tax Revenue	5,446.6	54.6	1,562	77	11.3	98
Property Taxes	1,399.6	14.0	401	64	2.9	82
Sales Taxes	1,447.9	14.5	415	85	3.0	108
Income Taxes	1,531.1	15.3	439	85	3.2	107
Other Taxes	1,068.0	10.7	306	80	2.2	101
Charges and Miscellaneous	2,646.7	26.5	759	89	5.5	114
State						
General	6,930.3	100.0	1,987	96	14.4	121
Intergovernmental from Federal	1,728.1	24.9	496	104	3.6	132
Intergovernmental from Local	90.0	1.3	26	81	0.2	102
Own-Source	5,112.1	73.8	1,466	93	10.6	119
Tax Revenue	3,934.4	56.8	1,128	93	8.1	119
Property Taxes	9.6	0.1	3	12	<	15
Sales Taxes	1,447.9	20.9	415	104	3.0	132
Income Taxes	1,531.1	22.1	439	93	3.2	118
Other Taxes	945.9	13.6	271	87	2.0	111
Charges and Miscellaneous	1,177.7	17.0	338	93	2.4	118
Local						
General	4,946.4	100.0	1,419	69	10.2	88
Intergovernmental from Federal	162.5	3.3	47	63	0.3	80
Intergovernmental from State	1,802.8	36.4	517	75	3.7	95
Own-Source	2,981.1	60.3	855	66	6.2	84
Tax Revenue	1,512.2	30.6	434	54	3.1	68
Property Taxes	1,390.1	28.1	399	66	2.9	84
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	122.1	2.5	35	47	0.3	60
Charges and Miscellaneous	1,468.9	29.7	421	87	3.0	111
EXPENDITURES						
State and Local						
General	\$9,970.3	100.0%	\$2,859	85	20.6%	108
Total Intergovernmental	-	-	-	-	-	-
Direct	9,970.3	100.0	2,859	86	20.6	109
Elementary/Secondary Education	2,624.1	26.3	753	93	5.4	118
Higher Education	1,096.6	11.0	314	107	2.3	135
Public Welfare	1,080.1	10.8	310	72	2.2	91
Health and Hospitals	1,487.7	14.9	427	142	3.1	181
Highways	575.9	5.8	165	67	1.2	86
Police	289.4	2.9	83	68	0.6	86
Other	2,816.4	28.2	808	71	5.8	90
State						
General	6,774.8	100.0	1,943	95	14.0	121
Total Intergovernmental	1,885.3	27.8	541	77	3.9	98
Direct	4,889.5	72.2	1,402	105	10.1	133
Elementary/Secondary Education	31.7	0.5	9	126	0.1	160
Higher Education	1,096.6	16.2	314	128	2.3	163
Public Welfare	1,068.3	15.8	306	91	2.2	116
Health and Hospitals	770.0	11.4	221	155	1.6	196
Highways	471.6	7.0	135	92	1.0	117
Police	81.4	1.2	23	129	0.2	165
Other	1,370.0	20.2	393	88	2.8	112
Local						
General	5,102.1	100.0	1,463	72	10.6	92
Total Intergovernmental	21.3	0.4	6	26	<	33
Direct	5,080.8	99.6	1,457	73	10.5	92
Elementary/Secondary Education	2,592.4	50.8	743	92	5.4	117
Higher Education	-	-	-	-	-	-
Public Welfare	11.8	0.2	3	4	<	4
Health and Hospitals	717.7	14.1	206	131	1.5	166
Highways	104.3	2.0	30	30	0.2	38
Police	208.0	4.1	60	57	0.4	72
Other	1,446.5	28.4	415	60	3.0	76

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

South Dakota

	Total	Percentage of U.S.	Rank
Population	696,000	0.3	45
Personal Income (billions)	\$10.1	0.2	48
Personal Income Per Capita	\$14,507	82.4	40

	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
REVENUES						
State and Local						
General	\$2,025.9	100.0%	\$2,911	85	20.1%	103
Intergovernmental from Federal	503.3	24.8	723	131	5.0	160
Own-Source	1,522.6	75.2	2,188	76	15.1	93
Tax Revenue	1,006.8	49.7	1,447	72	10.0	87
Property Taxes	405.5	20.0	583	93	4.0	113
Sales Taxes	328.8	16.2	472	97	3.3	118
Income Taxes	30.7	1.5	44	8	0.3	10
Other Taxes	241.8	11.9	347	90	2.4	110
Charges and Miscellaneous	515.8	25.5	741	87	5.1	106
State						
General	1,309.7	100.0	1,882	90	13.0	110
Intergovernmental from Federal	450.9	34.4	648	136	4.5	165
Intergovernmental from Local	6.5	0.5	9	29	0.1	36
Own-Source	852.3	65.1	1,225	78	8.4	94
Tax Revenue	500.1	38.2	719	59	5.0	72
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	249.7	19.1	359	89	2.5	109
Income Taxes	30.7	2.3	44	9	0.3	11
Other Taxes	219.7	16.8	316	102	2.2	124
Charges and Miscellaneous	352.2	26.9	506	139	3.5	169
Local						
General	927.7	100.0	1,333	65	9.2	79
Intergovernmental from Federal	52.5	5.7	75	102	0.5	123
Intergovernmental from State	204.9	22.1	294	43	2.0	52
Own-Source	670.3	72.3	963	74	6.6	90
Tax Revenue	506.7	54.6	728	90	5.0	109
Property Taxes	405.5	43.7	583	97	4.0	117
Sales Taxes	79.1	8.5	114	131	0.8	159
Income Taxes	<	<	†	<	<	<
Other Taxes	22.1	2.4	32	43	0.2	52
Charges and Miscellaneous	163.6	17.6	235	49	1.6	59
EXPENDITURES						
State and Local						
General	\$1,947.8	100.0%	\$2,799	83	19.3%	101
Total Intergovernmental	<	<	†	0	<	0
Direct	1,947.8	100.0	2,799	84	19.3	102
Elementary/Secondary Education	500.2	25.7	719	88	5.0	107
Higher Education	162.7	8.4	234	79	1.6	96
Public Welfare	196.3	10.1	282	65	1.9	79
Health and Hospitals	111.8	5.7	161	54	1.1	65
Highways	275.4	14.1	396	161	2.7	196
Police	52.2	2.7	75	61	0.5	74
Other	649.1	33.3	933	82	6.4	100
State						
General	1,281.4	100.0	1,841	90	12.7	109
Total Intergovernmental	242.0	18.9	348	49	2.4	60
Direct	1,039.4	81.1	1,493	111	10.3	135
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	162.7	12.7	234	95	1.6	116
Public Welfare	186.1	14.5	267	80	1.8	97
Health and Hospitals	89.9	7.0	129	90	0.9	110
Highways	172.1	13.4	247	169	1.7	205
Police	14.5	1.1	21	115	0.1	140
Other	414.1	32.3	595	134	4.1	162
Local						
General	912.1	100.0	1,311	65	9.0	78
Total Intergovernmental	3.8	0.4	5	23	<	28
Direct	908.4	99.6	1,305	65	9.0	79
Elementary/Secondary Education	500.2	54.8	719	89	5.0	108
Higher Education	-	-	-	-	-	-
Public Welfare	10.2	1.1	15	15	0.1	18
Health and Hospitals	21.9	2.4	32	20	0.2	24
Highways	103.3	11.3	148	150	1.0	182
Police	37.7	4.1	54	52	0.4	63
Other	235.0	25.8	338	49	2.3	59

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Tennessee

	Total	Percentage of U.S.	Rank
Population	4,877,000	2.0	17
Personal Income (billions)	\$72.9	1.7	21
Personal Income Per Capita	\$14,939	84.9	37

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$12,978.7	100.0%	\$2,661	78	17.8%	92
Intergovernmental from Federal	2,761.3	21.3	566	103	3.8	121
Own-Source	10,217.4	78.7	2,095	73	14.0	86
Tax Revenue	6,823.0	52.6	1,399	69	9.4	82
Property Taxes	1,566.8	12.1	321	51	2.2	61
Sales Taxes	3,066.5	23.6	629	129	4.2	152
Income Taxes	435.0	3.4	89	17	0.6	20
Other Taxes	1,754.6	13.5	360	94	2.4	110
Charges and Miscellaneous	3,394.5	26.2	696	82	4.7	97
State						
General	7,987.8	100.0	1,638	79	11.0	93
Intergovernmental from Federal	2,478.5	31.0	508	107	3.4	126
Intergovernmental from Local	41.6	0.5	9	27	0.1	31
Own-Source	5,467.7	68.5	1,121	71	7.5	84
Tax Revenue	4,245.0	53.1	870	72	5.8	85
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	2,343.9	29.3	481	120	3.2	141
Income Taxes	435.0	5.4	89	19	0.6	22
Other Taxes	1,466.1	18.4	301	97	2.0	114
Charges and Miscellaneous	1,222.7	15.3	251	69	1.7	81
Local						
General	9,002.2	100.0	1,846	90	12.4	106
Intergovernmental from Federal	282.8	3.1	58	78	0.4	92
Intergovernmental from State	3,969.7	44.1	814	118	5.4	138
Own-Source	4,749.7	52.8	974	75	6.5	89
Tax Revenue	2,577.9	28.6	529	65	3.5	77
Property Taxes	1,566.8	17.4	321	53	2.2	63
Sales Taxes	722.6	8.0	148	171	1.0	201
Income Taxes	<	<	†	<	<	<
Other Taxes	288.5	3.2	59	80	0.4	94
Charges and Miscellaneous	2,171.8	24.1	445	92	3.0	108
EXPENDITURES						
State and Local						
General	\$12,703.6	100.0%	\$2,605	78	17.4%	91
Total Intergovernmental	-	-	-	-	-	-
Direct	12,703.6	100.0	2,605	78	17.4	92
Elementary/Secondary Education	2,663.6	21.0	546	67	3.7	79
Higher Education	1,371.5	10.8	281	95	1.9	112
Public Welfare	1,384.4	10.9	284	66	1.9	78
Health and Hospitals	1,598.1	12.6	328	109	2.2	129
Highways	1,178.6	9.3	242	98	1.6	116
Police	416.8	3.3	85	70	0.6	82
Other	4,090.6	32.2	839	74	5.6	87
State						
General	7,879.1	100.0	1,616	79	10.8	93
Total Intergovernmental	2,210.6	28.1	453	64	3.0	76
Direct	5,668.4	71.9	1,162	87	7.8	102
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,371.5	17.4	281	115	1.9	135
Public Welfare	1,304.2	16.6	267	80	1.8	94
Health and Hospitals	643.7	8.2	132	92	0.9	109
Highways	782.1	9.9	160	109	1.1	129
Police	55.8	0.7	11	63	0.1	75
Other	1,511.2	19.2	310	70	2.1	82
Local						
General	7,059.1	100.0	1,447	71	9.7	84
Total Intergovernmental	23.9	0.3	5	21	<	25
Direct	7,035.2	99.7	1,443	72	9.7	85
Elementary/Secondary Education	2,663.6	37.7	546	68	3.7	80
Higher Education	-	-	-	-	-	-
Public Welfare	80.2	1.1	16	17	0.1	20
Health and Hospitals	954.4	13.5	196	125	1.3	147
Highways	396.6	5.6	81	82	0.5	97
Police	361.0	5.1	74	71	0.5	83
Other	2,579.4	36.5	529	77	3.5	90

- represents zero

n.t. -- no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Texas

	Total	Percentage of U.S.	Rank
Population	16,987,000	6.8	3
Personal Income (billions)	\$263.6	6.0	3
Personal Income Per Capita	\$15,516	88.1	33

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$48,783.1	100.0%	\$2,872	84	18.5%	95
Intergovernmental from Federal	7,357.3	15.1	433	79	2.8	89
Own-Source	41,425.8	84.9	2,439	85	15.7	97
Tax Revenue	28,243.4	57.9	1,663	82	10.7	94
Property Taxes	11,058.4	22.7	651	104	4.2	118
Sales Taxes	9,249.1	19.0	544	112	3.5	127
Income Taxes	0.2	<	†	<	<	<
Other Taxes	7,935.8	16.3	467	122	3.0	138
Charges and Miscellaneous	13,182.4	27.0	776	91	5.0	104
State						
General	25,959.3	100.0	1,528	73	9.8	83
Intergovernmental from Federal	6,499.3	25.0	383	80	2.5	91
Intergovernmental from Local	36.1	0.1	2	7	<	8
Own-Source	19,423.8	74.8	1,143	73	7.4	82
Tax Revenue	14,716.5	56.7	866	72	5.6	81
Property Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Sales Taxes	7,625.4	29.4	449	112	2.9	127
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	7,091.1	27.3	417	135	2.7	153
Charges and Miscellaneous	4,707.3	18.1	277	76	1.8	86
Local						
General	30,129.1	100.0	1,774	86	11.4	98
Intergovernmental from Federal	858.0	2.8	51	68	0.3	77
Intergovernmental from State	7,269.1	24.1	428	62	2.8	70
Own-Source	22,002.0	73.0	1,295	100	8.3	114
Tax Revenue	13,526.9	44.9	796	98	5.1	112
Property Taxes	11,058.4	36.7	651	108	4.2	123
Sales Taxes	1,623.7	5.4	96	110	0.6	125
Income Taxes	0.2	<	†	<	<	<
Other Taxes	844.7	2.8	50	67	0.3	76
Charges and Miscellaneous	8,475.1	28.1	499	103	3.2	117
EXPENDITURES						
State and Local						
General	\$47,230.1	100.0%	\$2,780	83	17.9%	94
Total Intergovernmental	<	<	†	<	<	<
Direct	47,230.1	100.0	2,780	83	17.9	94
Elementary/Secondary Education	13,938.9	29.5	821	101	5.3	115
Higher Education	5,041.8	10.7	297	101	1.9	114
Public Welfare	4,304.2	9.1	253	59	1.6	67
Health and Hospitals	4,115.2	8.7	242	81	1.6	92
Highways	4,234.6	9.0	249	102	1.6	115
Police	1,705.2	3.6	100	82	0.6	93
Other	13,890.2	29.4	818	72	5.3	82
State						
General	23,629.5	100.0	1,391	68	9.0	77
Total Intergovernmental	7,342.6	31.1	432	61	2.8	70
Direct	16,286.9	68.9	959	72	6.2	81
Elementary/Secondary Education	113.4	0.5	7	92	<	105
Higher Education	3,856.2	16.3	227	93	1.5	105
Public Welfare	4,188.6	17.7	247	74	1.6	83
Health and Hospitals	1,514.6	6.4	89	62	0.6	71
Highways	2,716.8	11.5	160	109	1.0	124
Police	188.4	0.8	11	61	0.1	70
Other	3,708.9	15.7	218	49	1.4	56
Local						
General	31,012.7	100.0	1,826	90	11.8	102
Total Intergovernmental	69.5	0.2	4	17	<	20
Direct	30,943.2	99.8	1,822	91	11.7	103
Elementary/Secondary Education	13,825.5	44.6	814	101	5.2	115
Higher Education	1,185.7	3.8	70	140	0.4	158
Public Welfare	115.6	0.4	7	7	<	8
Health and Hospitals	2,600.6	8.4	153	97	1.0	111
Highways	1,517.8	4.9	89	90	0.6	103
Police	1,516.8	4.9	89	85	0.6	97
Other	10,181.4	32.8	599	87	3.9	98

Utah

	Total	Percentage of U.S.	Rank
Population	1,723,000	0.7	35
Personal Income (billions)	\$22.3	0.5	37
Personal Income Per Capita	\$12,926	73.4	49

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,209.1	100.0%	\$3,023	89	23.4%	121
Intergovernmental from Federal	1,059.6	20.3	615	112	4.8	152
Own-Source	4,149.4	79.7	2,408	84	18.6	114
Tax Revenue	2,725.9	52.3	1,582	78	12.2	107
Property Taxes	743.6	14.3	432	69	3.3	94
Sales Taxes	852.9	16.4	495	102	3.8	138
Income Taxes	741.0	14.2	430	83	3.3	113
Other Taxes	388.4	7.5	225	59	1.7	80
Charges and Miscellaneous	1,423.5	27.3	826	97	6.4	133
State						
General	3,529.9	100.0	2,049	98	15.8	134
Intergovernmental from Federal	966.3	27.4	561	118	4.3	161
Intergovernmental from Local	36.1	1.0	21	65	0.2	89
Own-Source	2,527.4	71.6	1,467	93	11.3	127
Tax Revenue	1,768.0	50.1	1,026	85	7.9	116
Property Taxes	0.3	<	†	1	<	1
Sales Taxes	707.1	20.0	410	102	3.2	139
Income Taxes	741.0	21.0	430	91	3.3	124
Other Taxes	319.6	9.1	185	60	1.4	81
Charges and Miscellaneous	759.4	21.5	441	121	3.4	165
Local						
General	2,659.6	100.0	1,544	75	11.9	102
Intergovernmental from Federal	93.3	3.5	54	73	0.4	99
Intergovernmental from State	944.4	35.5	548	79	4.2	108
Own-Source	1,622.0	61.0	941	73	7.3	99
Tax Revenue	957.9	36.0	556	69	4.3	94
Property Taxes	743.3	27.9	431	72	3.3	98
Sales Taxes	145.8	5.5	85	97	0.7	133
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	68.8	2.6	40	54	0.3	73
Charges and Miscellaneous	664.1	25.0	385	80	3.0	108
EXPENDITURES						
State and Local						
General	\$4,961.2	100.0%	\$2,879	86	22.3%	117
Total Intergovernmental	1.5	<	†	7	<	9
Direct	4,959.7	100.0	2,879	86	22.3	117
Elementary/Secondary Education	1,239.1	25.0	719	89	5.6	121
Higher Education	738.5	14.9	429	145	3.3	198
Public Welfare	459.9	9.3	267	62	2.1	84
Health and Hospitals	385.0	7.8	223	74	1.7	101
Highways	419.5	8.5	243	99	1.9	135
Police	154.2	3.1	90	73	0.7	99
Other	1,563.4	31.5	907	80	7.0	109
State						
General	3,470.9	100.0	2,014	99	15.6	134
Total Intergovernmental	980.8	28.3	569	81	4.4	110
Direct	2,490.1	71.7	1,445	108	11.2	147
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	738.5	21.3	429	175	3.3	238
Public Welfare	455.2	13.1	264	79	2.0	107
Health and Hospitals	295.8	8.5	172	120	1.3	164
Highways	302.3	8.7	175	120	1.4	163
Police	27.6	0.8	16	89	0.1	121
Other	670.6	19.3	389	87	3.0	119
Local						
General	2,470.9	100.0	1,434	71	11.1	96
Total Intergovernmental	1.3	0.1	†	3	<	4
Direct	2,469.6	99.9	1,433	72	11.1	97
Elementary/Secondary Education	1,239.1	50.1	719	89	5.6	122
Higher Education	-	-	-	-	-	-
Public Welfare	4.8	0.2	3	3	<	4
Health and Hospitals	89.1	3.6	52	33	0.4	45
Highways	117.2	4.7	68	69	0.5	94
Police	126.6	5.1	74	70	0.6	95
Other	892.8	36.1	518	75	4.0	102

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Vermont

	Total	Percentage of U.S.	Rank
Population	563,000	0.2	49
Personal Income (billions)	\$9.4	0.2	49
Personal Income Per Capita	\$16,735	95.1	23

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,019.2	100.0%	\$3,587	105	21.4%	110
Intergovernmental from Federal	421.0	20.9	748	136	4.5	143
Own-Source	1,598.2	79.1	2,839	99	17.0	104
Tax Revenue	1,131.0	56.0	2,009	100	12.0	105
Property Taxes	462.8	22.9	822	131	4.9	138
Sales Taxes	136.0	6.7	242	50	1.4	52
Income Taxes	278.0	13.8	494	95	3.0	100
Other Taxes	254.1	12.6	451	118	2.7	124
Charges and Miscellaneous	467.2	23.1	830	98	5.0	103
State						
General	1,432.7	100.0	2,545	122	15.2	129
Intergovernmental from Federal	393.6	27.5	699	147	4.2	155
Intergovernmental from Local	0.3	<	†	2	<	2
Own-Source	1,038.8	72.5	1,845	117	11.0	123
Tax Revenue	665.7	46.5	1,182	98	7.1	103
Property Taxes	0.3	<	†	3	<	3
Sales Taxes	136.0	9.5	242	60	1.4	63
Income Taxes	278.0	19.4	494	104	3.0	110
Other Taxes	251.3	17.5	446	144	2.7	151
Charges and Miscellaneous	373.1	26.0	663	182	4.0	191
Local						
General	825.4	100.0	1,466	71	8.8	75
Intergovernmental from Federal	27.5	3.3	49	66	0.3	69
Intergovernmental from State	238.6	28.9	424	61	2.5	64
Own-Source	559.4	67.8	994	77	5.9	81
Tax Revenue	465.2	56.4	826	102	4.9	107
Property Taxes	462.4	56.0	821	136	4.9	143
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2.8	0.3	5	7	<	7
Charges and Miscellaneous	94.2	11.4	167	35	1.0	36
EXPENDITURES						
State and Local						
General	\$2,035.6	100.0%	\$3,616	108	21.6%	113
Total Intergovernmental	8.9	0.4	16	121	0.1	127
Direct	2,026.7	99.6	3,600	108	21.5	113
Elementary/Secondary Education	543.1	26.7	965	119	5.8	125
Higher Education	254.8	12.5	452	153	2.7	161
Public Welfare	265.6	13.0	472	109	2.8	115
Health and Hospitals	68.5	3.4	122	41	0.7	43
Highways	201.0	9.9	357	145	2.1	153
Police	47.7	2.3	85	69	0.5	72
Other	646.1	31.7	1,148	101	6.9	106
State						
General	1,465.6	100.0	2,603	127	15.6	134
Total Intergovernmental	265.4	18.1	471	67	2.8	70
Direct	1,200.2	81.9	2,132	159	12.7	167
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	254.8	17.4	452	185	2.7	194
Public Welfare	264.8	18.1	470	140	2.8	148
Health and Hospitals	65.6	4.5	117	82	0.7	86
Highways	126.1	8.6	224	153	1.3	161
Police	22.5	1.5	40	222	0.2	233
Other	466.4	31.8	828	186	5.0	196
Local						
General	827.1	100.0	1,469	72	8.8	76
Total Intergovernmental	0.5	0.1	†	4	<	4
Direct	826.5	99.9	1,468	73	8.8	77
Elementary/Secondary Education	543.1	65.7	965	120	5.8	126
Higher Education	-	-	-	-	-	-
Public Welfare	0.8	0.1	1	2	<	2
Health and Hospitals	2.8	0.3	5	3	<	3
Highways	75.0	9.1	133	135	0.8	142
Police	25.2	3.0	45	43	0.3	45
Other	179.7	21.7	319	46	1.9	49

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Virginia

	Total	Percentage of U.S.	Rank
Population	6,187,000	2.5	12
Personal Income (billions)	\$115.6	2.6	11
Personal Income Per Capita	\$18,688	106.2	12

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$18,964.2	100.0%	\$3,065	90	16.4%	85
Intergovernmental from Federal	2,472.3	13.0	400	73	2.1	68
Own-Source	16,491.9	87.0	2,666	93	14.3	88
Tax Revenue	11,727.7	61.8	1,896	94	10.1	89
Property Taxes	3,698.2	19.5	598	96	3.2	90
Sales Taxes	1,849.0	9.7	299	61	1.6	58
Income Taxes	3,388.4	17.9	548	105	2.9	99
Other Taxes	2,792.2	14.7	451	118	2.4	111
Charges and Miscellaneous	4,764.2	25.1	770	91	4.1	85
State						
General	11,630.3	100.0	1,880	90	10.1	85
Intergovernmental from Federal	2,105.1	18.1	340	72	1.8	67
Intergovernmental from Local	185.4	1.6	30	93	0.2	88
Own-Source	9,339.8	80.3	1,510	96	8.1	90
Tax Revenue	6,600.5	56.8	1,067	88	5.7	83
Property Taxes	16.7	0.1	3	11	<	11
Sales Taxes	1,353.1	11.6	219	55	1.2	51
Income Taxes	3,388.4	29.1	548	116	2.9	109
Other Taxes	1,842.4	15.8	298	96	1.6	90
Charges and Miscellaneous	2,739.3	23.6	443	122	2.4	114
Local						
General	10,809.5	100.0	1,747	85	9.3	80
Intergovernmental from Federal	367.2	3.4	59	80	0.3	75
Intergovernmental from State	3,290.2	30.4	532	77	2.8	72
Own-Source	7,152.0	66.2	1,156	89	6.2	84
Tax Revenue	5,127.2	47.4	829	102	4.4	97
Property Taxes	3,681.5	34.1	595	99	3.2	93
Sales Taxes	495.9	4.6	80	92	0.4	87
Income Taxes	<	<	†	<	<	<
Other Taxes	949.8	8.8	154	207	0.8	195
Charges and Miscellaneous	2,024.9	18.7	327	68	1.8	64
EXPENDITURES						
State and Local						
General	\$19,493.9	100.0%	\$3,151	94	16.9%	88
Total Intergovernmental	-	-	-	-	-	-
Direct	19,493.9	100.0	3,151	94	16.9	89
Elementary/Secondary Education	5,186.7	26.6	838	103	4.5	97
Higher Education	2,064.3	10.6	334	113	1.8	106
Public Welfare	1,589.9	8.2	257	60	1.4	56
Health and Hospitals	1,748.9	9.0	283	94	1.5	89
Highways	1,983.0	10.2	321	131	1.7	123
Police	721.6	3.7	117	95	0.6	89
Other	6,199.6	31.8	1,002	88	5.4	83
State						
General	11,850.4	100.0	1,915	94	10.2	88
Total Intergovernmental	3,472.0	29.3	561	80	3.0	75
Direct	8,378.4	70.7	1,354	101	7.2	95
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	2,064.3	17.4	334	136	1.8	128
Public Welfare	1,137.5	9.6	184	55	1.0	52
Health and Hospitals	1,253.8	10.6	203	142	1.1	134
Highways	1,529.9	12.9	247	169	1.3	159
Police	145.6	1.2	24	130	0.1	123
Other	2,247.3	19.0	363	82	1.9	77
Local						
General	11,137.9	100.0	1,800	89	9.6	84
Total Intergovernmental	22.4	0.2	4	15	<	15
Direct	11,115.5	99.8	1,797	90	9.6	84
Elementary/Secondary Education	5,186.7	46.6	838	104	4.5	98
Higher Education	-	-	-	-	-	-
Public Welfare	452.4	4.1	73	76	0.4	72
Health and Hospitals	495.1	4.4	80	51	0.4	48
Highways	453.1	4.1	73	74	0.4	70
Police	575.9	5.2	93	89	0.5	84
Other	3,952.3	35.5	639	92	3.4	87

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Washington

	Total	Percentage of U.S.	Rank
Population	4,867,000	2.0	18
Personal Income (billions)	\$84.4	1.9	17
Personal Income Per Capita	\$17,349	98.6	21

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$17,306.3	100.0%	\$3,556	104	20.5%	106
Intergovernmental from Federal	2,622.1	15.2	539	98	3.1	99
Own-Source	14,684.2	84.8	3,017	105	17.4	107
Tax Revenue	10,332.0	59.7	2,123	105	12.2	107
Property Taxes	2,841.5	16.4	584	93	3.4	95
Sales Taxes	5,085.7	29.4	1,045	214	6.0	217
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	2,404.8	13.9	494	129	2.8	131
Charges and Miscellaneous	4,352.2	25.1	894	105	5.2	107
State						
General	11,495.9	100.0	2,362	114	13.6	115
Intergovernmental from Federal	2,245.6	19.5	461	97	2.7	98
Intergovernmental from Local	56.0	0.5	11	36	0.1	36
Own-Source	9,194.4	80.0	1,889	120	10.9	122
Tax Revenue	7,423.1	64.6	1,525	126	8.8	128
Property Taxes	1,103.6	9.6	227	964	1.3	978
Sales Taxes	4,470.9	38.9	919	229	5.3	233
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	1,848.6	16.1	380	123	2.2	124
Charges and Miscellaneous	1,771.3	15.4	364	100	2.1	101
Local						
General	9,612.5	100.0	1,975	96	11.4	97
Intergovernmental from Federal	376.5	3.9	77	104	0.4	106
Intergovernmental from State	3,746.1	39.0	770	111	4.4	113
Own-Source	5,489.9	57.1	1,128	87	6.5	89
Tax Revenue	2,908.9	30.3	598	74	3.4	75
Property Taxes	1,737.9	18.1	357	59	2.1	60
Sales Taxes	614.8	6.4	126	146	0.7	148
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	556.3	5.8	114	154	0.7	157
Charges and Miscellaneous	2,581.0	26.8	530	109	3.1	111
EXPENDITURES						
State and Local						
General	\$16,612.5	100.0%	\$3,413	102	19.7%	103
Total Intergovernmental	18.3	0.1	4	29	<	29
Direct	16,594.2	99.9	3,410	102	19.7	103
Elementary/Secondary Education	4,279.7	25.8	879	108	5.1	110
Higher Education	1,705.6	10.3	350	119	2.0	120
Public Welfare	2,080.5	12.5	427	99	2.5	101
Health and Hospitals	1,354.9	8.2	278	93	1.6	94
Highways	1,082.7	6.5	222	91	1.3	92
Police	497.2	3.0	102	83	0.6	84
Other	5,593.6	33.7	1,149	101	6.6	103
State						
General	11,389.1	100.0	2,340	115	13.5	116
Total Intergovernmental	3,632.0	31.9	746	106	4.3	108
Direct	7,757.1	68.1	1,594	119	9.2	121
Elementary/Secondary Education	170.6	1.5	35	485	0.2	492
Higher Education	1,705.6	15.0	350	143	2.0	145
Public Welfare	2,070.9	18.2	425	127	2.5	129
Health and Hospitals	751.2	6.6	154	108	0.9	110
Highways	644.9	5.7	133	90	0.8	92
Police	94.2	0.8	19	107	0.1	109
Other	2,319.8	20.4	477	107	2.7	109
Local						
General	8,862.9	100.0	1,821	90	10.5	91
Total Intergovernmental	25.8	0.3	5	23	<	23
Direct	8,837.1	99.7	1,816	91	10.5	92
Elementary/Secondary Education	4,109.1	46.4	844	105	4.9	106
Higher Education	-	-	-	-	-	-
Public Welfare	9.6	0.1	2	2	<	2
Health and Hospitals	603.8	6.8	124	79	0.7	80
Highways	437.8	4.9	90	91	0.5	92
Police	403.0	4.5	83	79	0.5	80
Other	3,273.8	36.9	673	97	3.9	99

- represents zero

n.t. - no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

West Virginia

	Total	Percentage of U.S.	Rank
Population	1,793,000	0.7	34
Personal Income (billions)	\$23.0	0.5	35
Personal Income Per Capita	\$12,847	73.0	50

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$5,016.9	100.0%	\$2,798	82	21.8%	112
Intergovernmental from Federal	993.8	19.8	554	101	4.3	138
Own-Source	4,023.1	80.2	2,244	78	17.5	107
Tax Revenue	2,801.5	55.8	1,562	77	12.2	106
Property Taxes	459.7	9.2	256	41	2.0	56
Sales Taxes	764.5	15.2	426	87	3.3	120
Income Taxes	738.5	14.7	412	79	3.2	109
Other Taxes	838.8	16.7	468	122	3.6	167
Charges and Miscellaneous	1,221.6	24.3	681	80	5.3	110
State						
General	3,814.0	100.0	2,127	102	16.6	140
Intergovernmental from Federal	942.0	24.7	525	110	4.1	151
Intergovernmental from Local	6.3	0.2	4	11	<	15
Own-Source	2,865.8	75.1	1,598	102	12.4	139
Tax Revenue	2,229.7	58.5	1,244	103	9.7	141
Property Taxes	1.5	<	†	4	<	5
Sales Taxes	764.5	20.0	426	106	3.3	146
Income Taxes	738.5	19.4	412	87	3.2	119
Other Taxes	725.2	19.0	404	130	3.1	179
Charges and Miscellaneous	636.0	16.7	355	97	2.8	133
Local						
General	2,089.8	100.0	1,166	57	9.1	78
Intergovernmental from Federal	51.8	2.5	29	39	0.2	53
Intergovernmental from State	880.6	42.1	491	71	3.8	97
Own-Source	1,157.3	55.4	645	50	5.0	68
Tax Revenue	571.7	27.4	319	39	2.5	54
Property Taxes	458.2	21.9	256	42	2.0	58
Sales Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	113.6	5.4	63	86	0.5	117
Charges and Miscellaneous	585.6	28.0	327	67	2.5	92
EXPENDITURES						
State and Local						
General	\$4,644.4	100.0%	\$2,590	77	20.2%	106
Total Intergovernmental	-	-	-	-	-	-
Direct	4,644.4	100.0	2,590	77	20.2	106
Elementary/Secondary Education	1,203.1	25.9	671	83	5.2	113
Higher Education	467.1	10.1	260	88	2.0	121
Public Welfare	633.2	13.6	353	82	2.7	112
Health and Hospitals	352.4	7.6	197	66	1.5	90
Highways	483.2	10.4	270	110	2.1	150
Police	89.5	1.9	50	41	0.4	56
Other	1,416.0	30.5	790	70	6.1	95
State						
General	3,530.0	100.0	1,969	96	15.3	132
Total Intergovernmental	959.8	27.2	535	76	4.2	104
Direct	2,570.2	72.8	1,433	107	11.2	147
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	467.1	13.2	260	106	2.0	146
Public Welfare	631.5	17.9	352	105	2.7	144
Health and Hospitals	183.6	5.2	102	72	0.8	98
Highways	451.1	12.8	252	172	2.0	235
Police	27.7	0.8	15	86	0.1	117
Other	809.2	22.9	451	101	3.5	139
Local						
General	2,075.6	100.0	1,158	57	9.0	78
Total Intergovernmental	1.4	0.1	†	3	<	5
Direct	2,074.2	99.9	1,157	58	9.0	79
Elementary/Secondary Education	1,203.1	58.0	671	83	5.2	114
Higher Education	-	-	-	-	-	-
Public Welfare	1.6	0.1	†	1	<	1
Health and Hospitals	168.8	8.1	94	60	0.7	82
Highways	32.1	1.5	18	18	0.1	25
Police	61.7	3.0	34	33	0.3	45
Other	606.8	29.2	338	49	2.6	67

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wisconsin

	Total	Percentage of U.S.	Rank
Population	4,892,000	2.0	16
Personal Income (billions)	\$81.2	1.9	18
Personal Income Per Capita	\$16,603	94.3	26

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$16,689.1	100.0%	\$3,412	100	20.5%	106
Intergovernmental from Federal	2,595.0	15.5	530	96	3.2	102
Own-Source	14,094.1	84.5	2,881	101	17.4	107
Tax Revenue	10,223.2	61.3	2,090	104	12.6	110
Property Taxes	3,610.4	21.6	738	118	4.4	125
Sales Taxes	2,006.6	12.0	410	84	2.5	89
Income Taxes	3,061.5	18.3	626	120	3.8	128
Other Taxes	1,544.7	9.3	316	82	1.9	87
Charges and Miscellaneous	3,870.9	23.2	791	93	4.8	99
State						
General	10,975.4	100.0	2,244	108	13.5	114
Intergovernmental from Federal	2,365.1	21.5	483	102	2.9	108
Intergovernmental from Local	80.5	0.7	16	51	0.1	54
Own-Source	8,529.9	77.7	1,744	111	10.5	118
Tax Revenue	6,557.7	59.7	1,341	111	8.1	118
Property Taxes	43.4	0.4	9	38	0.1	40
Sales Taxes	1,983.8	18.1	406	101	2.4	107
Income Taxes	3,061.5	27.9	626	132	3.8	140
Other Taxes	1,469.0	13.4	300	97	1.8	103
Charges and Miscellaneous	1,972.1	18.0	403	111	2.4	117
Local						
General	9,992.9	100.0	2,043	99	12.3	105
Intergovernmental from Federal	229.9	2.3	47	63	0.3	67
Intergovernmental from State	4,198.7	42.0	858	124	5.2	131
Own-Source	5,564.2	55.7	1,137	88	6.9	93
Tax Revenue	3,665.4	36.7	749	93	4.5	98
Property Taxes	3,567.0	35.7	729	121	4.4	128
Sales Taxes	22.8	0.2	5	5	<	6
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	75.7	0.8	15	21	0.1	22
Charges and Miscellaneous	1,898.8	19.0	388	80	2.3	85
EXPENDITURES						
State and Local						
General	\$16,719.5	100.0%	\$3,418	102	20.6%	108
Total Intergovernmental	99.1	0.6	20	155	0.1	165
Direct	16,620.5	99.4	3,397	102	20.5	108
Elementary/Secondary Education	4,281.2	25.6	875	108	5.3	114
Higher Education	1,920.5	11.5	393	133	2.4	141
Public Welfare	2,596.3	15.5	531	123	3.2	130
Health and Hospitals	1,061.4	6.3	217	72	1.3	77
Highways	1,357.8	8.1	278	113	1.7	120
Police	601.6	3.6	123	100	0.7	106
Other	4,801.7	28.7	982	86	5.9	92
State						
General	10,499.1	100.0	2,146	105	12.9	111
Total Intergovernmental	4,315.6	41.1	882	125	5.3	133
Direct	6,183.6	58.9	1,264	94	7.6	100
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	1,489.4	14.2	304	124	1.8	132
Public Welfare	1,934.5	18.4	395	118	2.4	125
Health and Hospitals	419.0	4.0	86	60	0.5	64
Highways	482.2	4.6	99	67	0.6	71
Police	37.0	0.4	8	42	<	44
Other	1,821.6	17.3	372	84	2.2	89
Local						
General	10,448.4	100.0	2,136	105	12.9	112
Total Intergovernmental	11.6	0.1	2	10	<	11
Direct	10,436.9	99.9	2,133	106	12.8	113
Elementary/Secondary Education	4,281.2	41.0	875	109	5.3	115
Higher Education	431.1	4.1	88	176	0.5	187
Public Welfare	661.9	6.3	135	140	0.8	149
Health and Hospitals	642.4	6.1	131	84	0.8	89
Highways	875.6	8.4	179	181	1.1	192
Police	564.7	5.4	115	110	0.7	117
Other	2,980.1	28.5	609	88	3.7	93

- represents zero

n.t.—no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Wyoming

	Total	Percentage of U.S.	Rank
Population	454,000	0.2	51
Personal Income (billions)	\$6.8	0.2	51
Personal Income Per Capita	\$15,066	85.6	36

REVENUES	Total (millions)	Percentage Distribution	Per Capita		Percentage of Personal Income	
			Amount	Index (U.S. = 100)	Percent	Index (U.S. = 100)
State and Local						
General	\$2,422.1	100.0%	\$5,335	156	35.4%	182
Intergovernmental from Federal	533.1	22.0	1,174	213	7.8	249
Own-Source	1,889.0	78.0	4,161	145	27.6	170
Tax Revenue	1,000.5	41.3	2,204	109	14.6	128
Property Taxes	409.1	16.9	901	144	6.0	168
Sales Taxes	205.2	8.5	452	93	3.0	108
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	386.2	15.9	851	221	5.6	259
Charges and Miscellaneous	888.5	36.7	1,957	231	13.0	269
State						
General	1,656.7	100.0	3,649	175	24.2	205
Intergovernmental from Federal	504.3	30.4	1,111	233	7.4	273
Intergovernmental from Local	22.1	1.3	49	152	0.3	177
Own-Source	1,130.3	68.2	2,490	158	16.5	185
Tax Revenue	611.6	36.9	1,347	112	8.9	130
Property Taxes	75.8	4.6	167	710	1.1	830
Sales Taxes	162.3	9.8	357	89	2.4	104
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	373.5	22.5	823	265	5.5	310
Charges and Miscellaneous	518.7	31.3	1,143	314	7.6	366
Local						
General	1,291.7	100.0	2,845	138	18.9	161
Intergovernmental from Federal	28.7	2.2	63	85	0.4	100
Intergovernmental from State	504.3	39.0	1,111	160	7.4	187
Own-Source	758.7	58.7	1,671	129	11.1	151
Tax Revenue	388.9	30.1	857	106	5.7	124
Property Taxes	333.3	25.8	734	122	4.9	142
Sales Taxes	43.0	3.3	95	109	0.6	127
Income Taxes	n.t.	n.t.	n.t.	n.t.	n.t.	n.t.
Other Taxes	12.6	1.0	28	38	0.2	44
Charges and Miscellaneous	369.8	28.6	814	168	5.4	196
EXPENDITURES						
State and Local						
General	\$2,158.2	100.0%	\$4,754	142	31.6%	165
Total Intergovernmental	<	<	†	1	<	1
Direct	2,158.2	100.0	4,754	142	31.6	166
Elementary/Secondary Education	541.8	25.1	1,193	147	7.9	172
Higher Education	223.5	10.4	492	167	3.3	195
Public Welfare	109.3	5.1	241	56	1.6	65
Health and Hospitals	232.3	10.8	512	170	3.4	199
Highways	286.2	13.3	630	257	4.2	300
Police	65.2	3.0	144	117	1.0	136
Other	700.0	32.4	1,542	136	10.2	159
State						
General	1,484.7	100.0	3,270	160	21.7	187
Total Intergovernmental	583.9	39.3	1,286	183	8.5	214
Direct	900.9	60.7	1,984	148	13.2	173
Elementary/Secondary Education	-	-	-	-	-	-
Higher Education	141.3	9.5	311	127	2.1	148
Public Welfare	105.5	7.1	232	69	1.5	81
Health and Hospitals	70.7	4.8	156	109	1.0	127
Highways	222.9	15.0	491	335	3.3	391
Police	13.7	0.9	30	168	0.2	196
Other	346.7	23.4	764	172	5.1	201
Local						
General	1,258.2	100.0	2,771	137	18.4	160
Total Intergovernmental	0.9	0.1	2	9	<	10
Direct	1,257.3	99.9	2,769	138	18.4	162
Elementary/Secondary Education	541.8	43.1	1,193	148	7.9	173
Higher Education	82.2	6.5	181	362	1.2	423
Public Welfare	3.8	0.3	8	9	0.1	10
Health and Hospitals	161.6	12.8	356	226	2.4	265
Highways	63.2	5.0	139	141	0.9	165
Police	51.4	4.1	113	108	0.8	126
Other	353.2	28.1	778	113	5.2	132

- represents zero

n.t. — no tax

< rounds to zero

† less than \$1 per capita

* rounds to 100%

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contributions for Social Insurance—Employer and personal contributions for social insurance. Employer contributions include employer payments under the following programs—old-age, survivors’, disability and health insurance (Social Security); government employee retirement; railroad retirement; military medical insurance; and publicly administered workers’ compensation. Personal contributions include payments by employees, the self-employed, and other individuals who participate in the following programs—old-age, survivors’, disability and health insurance (Social Security); hospital insurance; supplementary medical insurance; unemployment insurance; government employee retirement; railroad retirement insurance; veterans life insurance; and temporary disability insurance. (BEA)

Corporate Profits Tax Accruals—The sum of federal, state, and local income taxes on all corporate earnings, including realized net capital gains. These taxes are net of refunds and applicable tax credits. (BEA)

Corporation Net Income Taxes—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions—Prisons, reformatories, houses of correction, and other state institutions for the confinement and correction of convicted adults and juve-

niles. Includes only expenditures for institutions operated by the state government concerned; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, and gross income of commercial activities. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Expenditures per Pupil (Elementary/Secondary)—The expenditures for operating local public schools, excluding capital outlay and interest on school debt for the regular school term divided by the average daily attendance of full-time pupils (or full-time equivalency of pupils) during the term. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

Current Operation—Direct expenditure for compensation of own officers and employees, and for the purchase of supplies, materials, and contractual services, except amounts for capital outlay.

Death and Gift Taxes—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt—All long-term credit obligations backed by the government’s full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from social insurance funds. Refunding of long-term debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt, General—All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt*.

Debt, Gross Federal and Public Debt—Gross Federal debt series includes money borrowed by the Treasury, by other federal agencies, and the Federal Reserve System. Total public debt is covered by a statutory debt limitation and includes only borrowing by the Treasury. (OMB)

Debt, Guaranteed (Full Faith and Credit Debt)—Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specified taxes or nontax sources, but representing a liability payable from any other available resource if the pledged sources are insufficient.

Debt Issued—See *Long-Term Debt Issued*.

Debt, Outstanding—All debt obligations remaining unpaid on the date specified.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Dividends Received—Dividends received by state and local general government, primarily by their social insurance funds. (BEA)

Document and Stock Transfer Taxes—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments—Interest, dividends, rents, and other earnings on investments. Includes realized gains on sale of investments net of any realized losses. Excludes unrealized gains or losses on investments.

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. Institutions of higher education includes activities of colleges operated by state and local governments, except that agricultural extension services and experiment stations are classified under *Natural Resources* and hospitals serving the public are classified under *Hospitals*. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis. Local schools payments comprise operation of elementary and secondary schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct state expenditure for other education includes state educational administration and services, tuition grants, fellowship aid to private schools, and special programs.

Elementary and Secondary Education—See *Education*.

Employment and Employees—Employment refers to all persons gainfully employed by and performing services for a government. Employees include all persons paid for personal services performed, including persons paid from federally funded programs, paid elected officials, persons in paid leave status, and persons paid on a per meeting, annual, semiannual, or quarterly basis. Unpaid officials, pensioners, persons whose work is performed on a fee basis, and contractors and their employees are excluded from the count of employees. Full-time employees are those persons whose hours of work represent full-time employment in their employer government; part-time employees are those persons who work less than the standard number of hours for full-time work in their employer government.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Federal Aid—See *Intergovernmental Expenditures*.

Federal Funds—As defined by OMB, federal funds are the moneys collected and outlayed by the government other than those designated as trust funds. Includes general, special, public enterprise, and intragovernmental funds. (OMB)

Federal Government—Encompasses all civilian employees and payrolls of the U.S. government, but excludes the uniformed employees and payrolls of the armed forces. District of Columbia data are excluded from this category and included with municipalities.

Federal Grants-in-Aid—Net payments from the federal government to state and local governments to help finance state and local government activities in areas such as public assistance, highway construction, and education. (BEA)

Fire Protection—Fire fighting organization and auxiliary services, fire inspection and investigation, support of voluntary fire forces, and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year—The 12-month period at the end of which the government or any governmental agency determines its financial condition and the results of its operation and closes its books. Most government fiscal years end on June 30. There are a few exceptions, but they are included here as if they ended on June 30. The exceptions are: March 31, New York State; August 31, Texas (state and school districts); September 30, federal government, Alabama (state and school districts), District of Columbia, and Michigan.

Fish and Game—Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry—Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire fighting activities.

Full-Faith and Credit Debt—Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Full-Time Equivalent Employment—A statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated separately for each function of a government by dividing the “part-time hours paid” by the standard number of hours for full-time employees in the particular government and then adding the resulting quotient to the number of full-time employees.

Fund—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives.

General Expenditure—All government expenditures other than the specifically enumerated kinds of expenditure classified as *Liquor Store Expenditure*, *Insurance Trust Expenditure*, and *Utility Expenditure*.

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance

from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

General Revenue—All revenue except *Liquor Store Revenue, Insurance Trust Revenue, and Utility Revenue*. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Revenue Sharing—Funds distributed to local general purpose governments by the federal government under the *State and Local Fiscal Assistance Act of 1972*. The last regular payment under this act was made on September 30, 1986.

General Sales or Gross Receipts Taxes—See *Sales and Gross Receipts Taxes*.

Government Purchases of Goods and Services—Purchases from business (including net purchases of used goods), compensation of government employees, and purchases from foreigners. The change in inventories and purchases of plant and equipment by government enterprises are included, but their current-account purchases are not. Purchases, a category of expenditures, do not include transfer payments, interest paid by government, and subsidies. (These are separate categories of expenditures.) Transactions in financial assets and land are not included in either purchases or expenditures. (BEA)

Gramm-Rudman-Hollings Act—Refers to the *Balanced Budget and Emergency Deficit Control Act of 1985* (P.L. 99-177).

Gross Domestic Product (GDP)—GDP equals gross national product less net property income from abroad. (OMB)

Gross National Product (GNP)—GNP is the total national output of goods and services valued at market prices. GNP can be viewed in terms of expenditure categories that comprise purchases of goods and services by consumers and government, gross private domestic investment, and net exports of goods and services. The goods and services included are largely those bought for final use (excluding illegal transactions) in the market economy. A number of inclusions represent imputed values, the most important of which is rental value of owner-occupied housing. GNP, in this broad context, measures the output attributable to the factors of production-labor and property supplied by U.S. residents. GNP differs from "national income" in that GNP includes allowances for depreciation and for indirect business taxes.

GNP Implicit Price Deflator—An implicit price deflator is used to deflate one or more of the components of the national income accounts. The GNP implicit price deflator is a measure of the average level market prices of total national output compared to an average level in a base period.

Gross State Product—GSP is the gross market value of the goods and services attributable to labor and property located in a state. It is the state counterpart of the nation's gross domestic product (GDP).

Health—Health services, other than hospital care, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental, and general health activities. Does not include

vendor payments for health services administered under public welfare programs.

Higher Education—See *Education*.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt. However, highway policing and traffic control are classed under *Police Protection*.

Homestead Exemption—A specific dollar amount subtracted from the assessed value of a home. The assessed value minus the exemption equals the amount of taxable assessed value for property tax purposes. A closely related device is the *homestead credit*, which is an amount that is subtracted from the gross property tax rather than from the assessed value.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of public or private hospitals. See *Public Welfare* concerning vendor payments under welfare programs.

Housing and Community Development—Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Indirect Business Tax and Nontax Accruals—Tax liabilities that are chargeable to business expense in the calculation of profit-type income and certain other business liabilities to government agencies (except government enterprises) that are treated like taxes. Indirect business taxes include taxes on sales, property, and production. Employer contributions for social insurance are not included. Taxes on corporate incomes are not included; these taxes cannot be calculated until profits are known, and in that sense they are not a business expense. Nontaxes include regulatory and inspection fees, special assessments, fines and forfeitures, rents and royalties, and donations. (BEA)

Individual Income Taxes—Taxes of individuals measured by net income and taxes imposed distinctively on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Sales and Gross Receipts Taxes—See *Sales and Gross Receipts Taxes*.

Insurance Trust System—A government-administered program for employee retirement and social insurance protection relating to unemployment compensation, worker's compensation, and old age, survivors', disability, and health insurance (Social Security). Insurance trust revenue comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. Insurance trust expenditure corresponds with the character and object category insurance benefits and repayments, and comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any

amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest Expenditure—Amounts paid for use of borrowed money. Interest on utility debt is included in *Utility Expenditure*.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the federal government for old age, survivors', disability, and health insurance for government employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue from Federal Government—Intergovernmental revenue received by a local government directly from the federal government. Excludes federal aid channeled through state governments.

Intergovernmental Revenue from Local Governments—Amounts from local governments for shares in financial support of programs administered by the state, for reimbursements for services performed or expenditures made for them by the state, for application to debt service on state debt issued for their benefit, and for repayment of advances and contingent loans extended to them. Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions, proceeds from interest on local government securities held by the state, and proceeds from state taxes on local government facilities.

Intergovernmental Revenue from State Government—All intergovernmental revenue received from the state government, including amounts originally from the federal government but channeled through the state.

Judicial—Courts and activities associated with courts, such as law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Establishment and operation of public libraries and support of privately operated libraries (excludes those operated as part of a school system, primarily for the benefit of students and teachers, and law libraries).

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Alcoholic Beverages—Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements—License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in General—Franchise license taxes, organization, filing and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

Hunting and Fishing—Commercial and noncommercial hunting and fishing license and shipping permits.

Motor Vehicles—License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes on motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

Motor Vehicle Operators—Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Occupations and Businesses, not elsewhere classified—License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as

licenses relating to operation of particular business enterprises.

Public Utilities—License taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

Other License Taxes—License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other non-business privileges).

Liquor Store Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Store Revenue—Amounts received from sale of liquor by government liquor stores and other revenues from government liquor store operations. Excludes any taxes collected by government liquor monopoly systems.

Local Governments—Classified by five major types: county, municipal, township, school district, and special district. Following is a brief discussion of each type:

County—Organized county governments are found throughout the nation except in Connecticut, the District of Columbia, Rhode Island, and limited portions of a few other states. These governments are legally designated as boroughs in Alaska and as parishes in Louisiana. Excluded from county government statistics and included with municipal or township are certain local governments that combine area and governmental characteristics of counties and municipalities.

Municipal—A political subdivision within which a municipal corporation has been established to provide general local government services for a specific population concentration in a defined area. A municipality may be legally termed a city, village, borough (except in Alaska), or town (except in the New England states, Minnesota, New York, and Wisconsin). Included are certain cities that are substantially or completely consolidated with their county governments, operate outside the geographic limits of any county, or for other reasons have no organized county operations within their boundaries. Comprising this group are the following: Anaconda, Anchorage, Baltimore, Baton Rouge, Boston, Butte, Carson City, Columbus (GA), Denver, Honolulu, Houma (AL), Indianapolis, Jacksonville, Juneau, Lexington (KY), Nashville, New Orleans, New York, Philadelphia, St. Louis, San Francisco, Sitka, and Washington, DC, as well as the “independent” cities of Virginia. Nantucket, MA, is included with townships.

Township—Created to serve inhabitants of areas defined without regard to population concentration. This classification is applied to local governments in 20 states, including governments officially designated

as “towns” in the six New England states, New York, Wisconsin, some “plantations” in Maine and “locations” in New Hampshire. In Minnesota, the terms “town” and “township” are used interchangeably with reference to township governments.

School District—School districts, fiscally and administratively independent of any other government, are found in all but five states (Alaska, Hawaii, Maryland, North Carolina, and Virginia) and the District of Columbia. Dependent school systems are administrative agencies of other governments, and are not counted as separate government entities. Dependent school systems are found exclusively in the District of Columbia and the five states noted above, and also exist in 12 other states.

Special District—Local government units created to provide specific services that are not being supplied by other governments. These government units are known by a variety of titles, including districts, authorities, boards, and commissions. Most special districts are established to perform a single function, but some have the authority to provide several kinds of services.

Long-Term Debt—Debt payable more than one year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the year.

Lotteries—A game of chance operated by the state, in which numbered tickets are purchased, and prizes are given to those whose numbers are drawn by lot.

Medicaid—Authorized under Title XIX of the *Social Security Act*, Medicaid is a federal-state, means tested entitlement program that pays for health care for certain poor people. States use federal funds and their own dollars to purchase medical care services on behalf of eligible aged, blind, and disabled individuals and dependent children and their families. Federal matching payments are available to states for payments they make to providers on behalf of eligible persons, so long as the states operate in accordance with plans meeting certain federal requirements. State participation in Medicaid is voluntary; all states as well as the District of Columbia, American Samoa, Guam, Puerto Rico, the Northern Mariana Islands have elected to do so. (OMB)

Medicare—The sum of the federal hospital insurance (HI) and supplementary medical insurance (SMI) trust funds. HI covers care provided by hospitals, skilled nursing facilities, home health agencies, and hospices and is financed by contributions based on taxable wages and salaries. HI is mandatory for all workers covered by Social Security and for certain groups of workers not covered by Social Security—railroad employees, some federal civilian and state and local employees. SMI, which is optional, covers physician services, hospital outpatient and laboratory services, treatment for end-stage renal disease, and

medical equipment. The SMI fund is financed by a monthly premium and federal revenues. See also *Social Security*.

Miscellaneous—Charges and miscellaneous general revenue comprises all nontax revenue of governments received from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as *current charges*, and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

Motor Fuels Sales Taxes—See *Sales and Gross Receipts Taxes*.

Motor Vehicle License Taxes—See *License Taxes*.

Natural Resources—Government activities to conserve, promote, and develop *Agriculture, Fish and Game, Forestry* (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage, and other conservation activities.

Net Interest Paid—Interest paid to persons and business and to foreign businesses, governments, and persons, less interest received from business and from foreigners. Interest paid consists of monetary interest paid on public debt and other financial obligations. Interest paid consists of monetary and imputed interest received on loans and investments, including the balances of state and local insurance funds. (BEA)

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (university and college dormitories, toll highways and bridges, electric power projects, public building and school building authorities, etc.) or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.

Nontax Revenues—Include user charges and fees, lotteries, special assessments, mineral royalties, fines, forfeitures, interest earnings, and other miscellaneous general revenue.

OASDHI (Old Age, Survivors', Disability, and Health Insurance)—The federal government social insurance program commonly called Social Security. See *Social Security*.

Occupations and Business License Taxes—See *License Taxes*.

October Payroll—Gross payrolls for the month of October, including all salaries, wages, fees, or commissions paid to employees. Payroll amounts reported for a period other than one month were converted to represent an amount for the month of October.

Outlays—Outlays are the measure of federal government spending as defined by the Office of Management and Budget. They are payments to liquidate obligations (other than the repayment of debt), net of refunds and offsetting collections. Outlays generally are recorded on a cash basis, but also include many cash-equivalent transactions and interest accrued on public issues of the public debt. (OMB)

Own-Source General Revenue—Includes revenue from property, general sales, excise, and individual and corpo-

rate income taxes, current charges and miscellaneous revenues, including interest earnings. It does not include intergovernmental revenue, or utility, liquor store, or insurance trust revenues.

Own-Source Revenues—See *Total Revenue from Own Sources*.

Parimutuels Taxes—See *Sales and Gross Receipts Taxes*.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; parks and beaches; and special facilities for recreation, such as auditoriums, stadiums, recreation piers, and boat harbors.

Payments to Individuals—A component of federal “grants-in-aid” as shown in the OMB budget accounts, payments for individuals consist of outlays for Social Security, railroad retirement, federal employees retirement and insurance, unemployment assistance, medical care (including Medicaid and Medicare), assistance to students, housing assistance, food and nutrition assistance (e.g., food stamp program), public assistance and related programs (e.g., supplemental security income program), and a variety of smaller direct payments (coal miners and black lung benefits, the net refundable portion of the child care and earned income tax credits). (OMB) See also *Transfer Payments to Persons* (BEA).

Personal Tax and Nontax Receipts—Tax payments by persons that are not chargeable to business expense and certain other personal payments to government agencies (except government enterprises) that are treated like taxes. Personal taxes include taxes on income, including realized net capital gains; transfers of estates and gifts; and personal property. Nontaxes include tuitions and fees paid to schools and hospitals operated by government; fees, fines, and forfeitures; and donations. Personal contributions for social insurance are not included. (BEA)

Police Protection—Preservation of law and order and traffic safety. Includes crime prevention activities, detention and custody of persons awaiting trial, and highway patrols.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Property Tax Relief—Amount received distinctly as reimbursement for state-mandated tax relief programs that have resulted in forgone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public, and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions, public service corporations, insurance companies, other corporations, professional occupations (including examinations and licensing), working conditions, sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

Public Enterprise Funds—Accounts for business or market-oriented activities conducted primarily with the pub-

lic and financed by collections credited directly to the account. (OMB)

Public Safety—See *Police Protection, Fire Protection, and Correction*.

Public Utility Taxes—See *License Taxes and Sales and Gross Receipts Taxes*.

Public Welfare—Support of and assistance to needy persons contingent on their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: cash assistance payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs by welfare institutions; and intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its *Hospitals and Health* agencies are classed under those headings.

Refunding—The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding.

Rents and Royalties—Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity or function concerned.

Revenue—All amounts of money received by a government from external sources. Revenue is computed as the sum of general intergovernmental revenues, general revenues from own sources (taxes plus current charges plus miscellaneous revenues such as interest earnings), utility revenue, and insurance trust revenues. The number excludes internal transfer of funds, refunds and other correcting transactions, proceeds from the issuance of debt and sales of assets, private trust transactions, and noncash receipts, which are commonly characterized as “in kind” services and commodities.

Retirement System—A pension plan in which investments, contributions, and benefits are administered as a separate entity independent of the parent government general fund. Assets are accumulated and benefits paid under a particular set of actuarial assumptions, including employee age, compensation, and service credits. Includes single employer systems, in which one government is the sole sponsor of the pension plan, as well as multiple employer systems, where two or more governments maintain membership on behalf of their employees. These multiple employer systems typically include State plans administered primarily for teachers, policeman, firemen, and other local government employees. Normally only funded pension plans are included, which contributions are made and assets accumulated to pay benefits to potential recipients before cash payments to recipients are actually required. Some unfunded (“pay-as-you-go”) plans may be included where this is a temporary condition, in which no contributions are made from beneficiaries. Excludes nongovernment administered pension plans, including those where substantial administrative authority over investment transactions and benefit payments has

been delegated or contracted out to insurance companies or other private agencies.

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

Sales and Gross Receipts Taxes—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, on gross receipts therefrom, or on gross income, and related taxes based on use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded.

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic Beverages—Selective sales and gross receipts taxes on alcoholic beverages.

Amusements—Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance—Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor Fuels—Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels—Taxes measured by amounts wagered at race tracks, including “breakage” collected by the government.

Public Utilities—Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of papers.

Tobacco Products—Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Other Selective Sales and Gross Receipts Taxes—Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not

separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation—Comprises sewerage and solid waste management; see below. Sanitary engineering, smoke regulation, and other health activities are classified under Health.

Sequester—A reduction or cancellation of budgetary resources under the provisions of the *Gramm-Rudman-Hollings Act of 1985*. (OMB)

Severance Taxes—Taxes imposed distinctively on removal of natural product—e.g., oil, gas, other minerals, timber, fish, etc., from land or water and measured by value of quantity of products removed or sold.

Sewerage—Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Social Insurance Administration—For state and local governments, consists of employment security administration activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also federal administration of the Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

Social Security—The common name given to the sum of contributions and payments relating to the federal old age and survivors insurance (OASI), and the disability insurance trust fund (DI). OASI makes benefit payments to eligible retired workers and their survivors. DI makes payments to eligible disabled workers. OASDI is financed by contributions based on wages and salaries. See also *Medicare*.

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Governments—Refers to the governments of the 50 states.

Subsidies Less Current Surplus of Government Enterprises—Subsidies are the monetary grants paid by government to business, including government enterprises at another level of government. The current surplus of government enterprises is their current operating revenue and subsidies received from other levels of government less their current expenses. In the calculation of their current surplus, no deduction is made for depreciation charges and net interest paid. The current surplus of government enterprises is not counted as a profit-type in-

come and, accordingly, not as a factor charge. Subsidies and current surplus are shown as a combined entry because deficits incurred by government enterprises may result from selling goods to business at below-market prices in lieu of giving them subsidies. (BEA)

Supplementary Security Income—Title XVI of the *Social Security Act* established the Federal Supplemental Security Income (SSI) program for the aged, blind, and disabled.

Surplus or Deficit (-), National Income and Product Accounts—The sum of government receipts less the sum of government expenditures. It may also be viewed as the sum of net acquisitions of financial assets by government and government enterprises and net government purchases of land and of rights to government-owned land including oil resources, less net borrowing. The surplus or deficit of social insurance funds is shown separately. (BEA)

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government.

Tobacco Products Sales Taxes—See *Sales and Gross Receipts Taxes*.

Total Revenue from Own Sources—By the addition method, the sum of general revenue from own sources (taxes, current charges, miscellaneous general revenue including interest earnings) plus utility revenue, liquor store revenue, and insurance trust revenue. By the subtraction method, own-source total revenues are calculated by subtracting intergovernmental revenue from total revenue.

Transfer Payments to Foreigners—U.S. Government non-military grants to foreign governments in cash and in kind, and U.S. Government transfer payments, mainly retirement benefits, to former residents of the United States. (BEA)

Transfer Payments to Persons—Income payments to persons for which they do not render current services. Transfer payments include benefits from the social insurance funds and payment under certain other programs. Included are old-age, survivors', disability and health insurance (Social Security); hospital insurance; supplementary medical insurance; medicaid; unemployment insurance; government employee retirement; worker's compensation; veterans' benefits; food stamps; black lung; supplemental security income; and public assistance. Government payments to nonprofit institutions, other than for work under research and development contracts, are also included. (BEA) See also *Payments to Individuals (OMB)*.

Transit—Construction, maintenance, and operation of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under *Highways*.

Trust Funds—Trust funds are accounts for receipts earmarked for specific purposes and the associated expenditure of those receipts. Also referred to as "special funds."

User Fees-Charges—See *Current Charges*.

Utility—A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt related to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities.

Utility Debt—Debt originally issued specifically to finance government owned and operated water, electric, gas, or transit facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and intergovernmental aid is classified as general revenue, not utility revenue.

Wage Accruals Less Disbursements—Wages and salaries earned less wages and salaries paid. This difference occurs when there are retroactive changes in wages and salaries; it is subtracted in deriving total government expenditures, which reflect wages and salaries on a cash basis. (BEA)

Withdrawals—Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts. Also includes any transfers of investment holdings or reimbursements for benefits paid where another pension fund assumes responsibility for direct benefit payment to retirees.

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The Commission is composed of 26 members—nine representing the federal government, 14 representing state and local government, and three representing the public. The President appoints 20—three private citizens and three federal executive officials directly, and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Association, the National Conference of State Legislatures, the National League of Cities, U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Representatives by the Speaker of the House of Representatives.

Each Commission member serves a two-year term and may be reappointed.

As a continuing body, the Commission addresses specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and more effective functioning of the federal system. In addition to dealing with important functional and policy relationships among the various governments, the Commission extensively studies critical governmental finance issues. One of the long-range efforts of the Commission has been to seek ways to improve federal, state, and local governmental practices and policies to achieve equitable allocation of resources and increased efficiency and equity.

In selecting items for the research program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR, and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multistep procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policy recommendations.



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