

Staff Papers Series

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STATE AND LOCAL GOVERNMENT FINANCES IN 1986-87:

How the States Compare

Arley D. Waldo
University of Minnesota



Department of Agricultural and Applied Economics

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St. Paul, Minnesota 55108

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STATE AND LOCAL GOVERNMENT
FINANCES IN 1986-87:

HOW THE STATES COMPARE

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Introduction

This report contains state-by-state comparisons of state and local government revenue and expenditure for FY 1987. Sixteen categories of revenue and 17 categories of expenditure are included. For each category, states are ranked by revenue and expenditure relative to population and personal income. Per capita amounts were calculated using population estimates for July 1, 1987. Amounts per \$1,000 of personal income were calculated using estimates for calendar year 1986.

The data shown in the following tables were derived from the annual survey of governmental finances conducted by the Governments Division of the U.S. Bureau of the Census.¹ The tables were prepared using state-local finance diskettes produced by the Advisory Commission on Intergovernmental Relations.² These diskettes, prepared in spreadsheet format, make it possible for the user to calculate and display financial data in a variety of ways without resorting to the large data tape available from the Census Bureau or relying on printed data. In addition, the diskettes include certain data that do not appear in Census Bureau publications.

Appendix A of this report contains a glossary of selected terms for those who are not familiar with definitions used by the Census Bureau. Appendix B includes a brief discussion of the reliability of these data and the way in which two discrepancies in population estimates were handled.

¹The published data from this survey can be found in U.S. Bureau of the Census, Government Finances in 1986-87, GF-87-5, November 1988, and other reports in this series.

²For information about ACIR microcomputer diskettes on governmental finances, write or call ACIR, 1111-20th St. N.W., Washington, D.C. 20575. Phone (202) 653-5640.

Table 1. All State and Local General Revenue: Amount per Capita, FY 1987

Rank		Amount Per. Capita	Percent of U.S. Average
	United States	\$2,819.08	100.0
1	Alaska	\$10,480.62	371.8
2	Dist. of Col.	5,939.89	210.7
3	Wyoming	5,004.05	177.5
4	New York	4,242.01	150.5
5	Minnesota	3,442.44	122.1
6	Delaware	3,290.20	116.7
7	New Jersey	3,248.97	115.2
8	California	3,217.68	114.1
9	Connecticut	3,214.78	114.0
10	Massachusetts	3,208.08	113.8
11	Hawaii	3,023.72	107.3
12	Maryland	3,017.22	107.0
13	Michigan	2,994.68	106.2
14	Rhode Island	2,963.13	105.1
15	Oregon	2,954.46	104.8
16	New Mexico	2,913.06	103.3
17	Vermont	2,911.54	103.3
18	Colorado	2,904.65	103.0
19	Wisconsin	2,900.78	102.9
20	Washington	2,893.76	102.6
21	Montana	2,859.06	101.4
22	North Dakota	2,840.58	100.8
23	Nevada	2,790.62	99.0
24	Kansas	2,735.05	97.0
25	Maine	2,667.15	94.6
26	Iowa	2,660.74	94.4
27	Nebraska	2,644.27	93.8
28	Arizona	2,639.95	93.6
29	Louisiana	2,628.69	93.2
30	Illinois	2,613.83	92.7
31	Utah	2,598.81	92.2
32	Pennsylvania	2,591.12	91.9
33	Georgia	2,521.13	89.4
34	Ohio	2,517.37	89.3
35	Virginia	2,447.91	86.8
36	Florida	2,376.98	84.3
37	South Dakota	2,371.94	84.1
38	Texas	2,357.81	83.6
39	New Hampshire	2,332.69	82.7
40	Indiana	2,282.30	81.0
41	West Virginia	2,281.03	80.9
42	Oklahoma	2,264.04	80.3
43	North Carolina	2,231.12	79.1
44	South Carolina	2,215.28	78.6
45	Alabama	2,183.24	77.4
46	Mississippi	2,149.32	76.2
47	Kentucky	2,138.95	75.9
48	Idaho	2,125.63	75.4
49	Tennessee	2,123.29	75.3
50	Missouri	2,090.32	74.1
51	Arkansas	1,924.66	68.3

Table 2. All State and Local General Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$194.41	100.0
1	Alaska	\$579.50	298.1
2	Wyoming	378.10	194.5
3	Dist. of Col.	304.28	156.5
4	New Mexico	258.65	133.0
5	New York	248.65	127.9
6	Montana	239.29	123.1
7	Utah	238.74	122.8
8	Louisiana	232.75	119.7
9	Minnesota	231.33	119.0
10	North Dakota	225.37	115.9
11	Oregon	223.83	115.1
12	Delaware	223.09	114.8
13	Mississippi	221.22	113.8
14	Vermont	220.99	113.7
15	West Virginia	213.27	109.7
16	Maine	210.96	108.5
17	Wisconsin	209.53	107.8
18	Hawaii	207.07	106.5
19	Rhode Island	205.56	105.7
20	Michigan	203.91	104.9
21	South Dakota	201.06	103.4
22	Arizona	199.89	102.8
23	South Carolina	198.87	102.3
24	Iowa	198.16	101.9
25	Washington	196.06	100.9
26	California	195.16	100.4
27	Alabama	194.04	99.8
28	Colorado	192.36	98.9
29	Nebraska	191.96	98.7
30	Georgia	191.12	98.3
31	Kentucky	190.25	97.9
32	Nevada	188.98	97.2
33	Idaho	188.57	97.0
34	Kansas	187.39	96.6
35	Pennsylvania	182.58	93.9
36	Oklahoma	182.48	93.9
37	Maryland	181.78	93.5
38	Massachusetts	181.74	93.5
39	North Carolina	181.66	93.4
40	Ohio	181.22	93.2
41	Tennessee	178.83	92.0
42	Texas	176.03	90.5
43	New Jersey	175.64	90.3
44	Arkansas	174.97	90.0
45	Indiana	174.61	89.8
46	Illinois	168.14	86.5
47	Florida	167.14	86.0
48	Connecticut	165.16	85.0
49	Virginia	162.08	83.4
50	Missouri	152.70	78.5
51	New Hampshire	150.91	77.6

Table 3. All State and Local Revenue from Federal Government:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$472.45	100.0
1	Dist. of Col.	\$2,240.03	474.1
2	Alaska	1,067.01	225.8
3	Wyoming	936.78	198.3
4	New York	699.68	148.1
5	Montana	698.07	147.8
6	Vermont	660.51	139.8
7	North Dakota	629.51	133.2
8	Louisiana	613.05	129.8
9	Maine	575.58	121.8
10	South Dakota	571.27	120.9
11	Rhode Island	559.06	118.3
12	Oregon	544.22	115.2
13	Washington	538.56	114.0
14	Minnesota	535.64	113.4
15	Massachusetts	532.48	112.7
16	Utah	532.40	112.7
17	West Virginia	520.58	110.2
18	California	520.19	110.1
19	Michigan	513.15	108.6
20	Wisconsin	502.97	106.5
21	Mississippi	500.49	105.9
22	Delaware	493.16	104.4
23	Hawaii	487.97	103.3
24	Maryland	487.27	103.1
25	Pennsylvania	473.23	100.2
26	New Mexico	464.48	98.3
27	New Jersey	446.19	94.4
28	Illinois	444.40	94.1
29	Georgia	442.95	93.8
30	Tennessee	439.02	92.9
31	Colorado	433.61	91.8
32	Iowa	432.98	91.6
33	Connecticut	427.59	90.5
34	Alabama	426.73	90.3
35	Kentucky	425.96	90.2
36	Arkansas	425.82	90.1
37	Nebraska	424.71	89.9
38	Idaho	423.86	89.7
39	Ohio	421.06	89.1
40	Indiana	399.59	84.6
41	South Carolina	394.80	83.6
42	Nevada	393.71	83.3
43	Oklahoma	390.20	82.6
44	Virginia	383.45	81.2
45	North Carolina	371.50	78.6
46	New Hampshire	367.41	77.8
47	Kansas	363.37	76.9
48	Missouri	363.36	76.9
49	Arizona	347.33	73.5
50	Texas	333.57	70.6
51	Florida	305.10	64.6

Table 4. All State and Local Revenue from Federal Government:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$32.58	100.0
1	Dist. of Col.	\$114.75	352.2
2	Wyoming	70.78	217.2
3	Alaska	59.00	181.1
4	Montana	58.43	179.3
5	Louisiana	54.28	166.6
6	Mississippi	51.51	158.1
7	Vermont	50.13	153.9
8	North Dakota	49.94	153.3
9	Utah	48.91	150.1
10	West Virginia	48.67	149.4
11	South Dakota	48.43	148.6
12	Maine	45.53	139.7
13	New Mexico	41.24	126.6
14	Oregon	41.23	126.5
15	New York	41.01	125.9
16	Rhode Island	38.78	119.0
17	Arkansas	38.71	118.8
18	Alabama	37.93	116.4
19	Kentucky	37.89	116.3
20	Idaho	37.60	115.4
21	Tennessee	36.97	113.5
22	Washington	36.49	112.0
23	Wisconsin	36.33	111.5
24	Minnesota	36.00	110.5
25	South Carolina	35.44	108.8
26	Michigan	34.94	107.2
27	Georgia	33.58	103.1
28	Delaware	33.44	102.6
29	Hawaii	33.42	102.6
30	Pennsylvania	33.35	102.3
31	Iowa	32.25	99.0
32	California	31.55	96.8
33	Oklahoma	31.45	96.5
34	Nebraska	30.83	94.6
35	Indiana	30.57	93.8
36	Ohio	30.31	93.0
37	North Carolina	30.25	92.8
38	Massachusetts	30.17	92.6
39	Maryland	29.36	90.1
40	Colorado	28.71	88.1
41	Illinois	28.59	87.7
42	Nevada	26.66	81.8
43	Missouri	26.54	81.5
44	Arizona	26.30	80.7
45	Virginia	25.39	77.9
46	Kansas	24.96	76.6
47	Texas	24.90	76.4
48	New Jersey	24.12	74.0
49	New Hampshire	23.77	73.0
50	Connecticut	21.97	67.4
51	Florida	21.45	65.8

Table 5. All State and Local Revenue from Federal Government
for Public Welfare: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$186.69	100.0
1	Dist. of Col.	\$446.52	239.2
2	New York	423.25	226.7
3	Maine	272.40	145.9
4	Rhode Island	258.43	138.4
5	Wisconsin	244.65	131.0
6	Michigan	244.03	130.7
7	Alaska	242.93	130.1
8	Vermont	237.43	127.2
9	Massachusetts	225.46	120.8
10	Minnesota	225.25	120.7
11	California	214.80	115.1
12	Montana	210.42	112.7
13	Pennsylvania	210.10	112.5
14	West Virginia	187.80	100.6
15	Louisiana	186.17	99.7
16	Ohio	185.05	99.1
17	Arkansas	184.55	98.9
18	North Dakota	181.15	97.0
19	Kentucky	180.64	96.8
20	New Jersey	178.14	95.4
21	South Dakota	173.55	93.0
22	Tennessee	172.30	92.3
23	Mississippi	167.21	89.6
24	Hawaii	167.12	89.5
25	Connecticut	165.85	88.8
26	South Carolina	163.61	87.6
27	Indiana	162.86	87.2
28	Georgia	161.82	86.7
29	Utah	156.99	84.1
30	Colorado	156.89	84.0
31	Illinois	153.50	82.2
32	Maryland	153.10	82.0
33	Oklahoma	152.69	81.8
34	Iowa	150.44	80.6
35	New Mexico	148.46	79.5
36	Washington	144.68	77.5
37	Nebraska	140.19	75.1
38	North Carolina	139.80	74.9
39	Missouri	138.63	74.3
40	Oregon	137.70	73.8
41	Wyoming	129.84	69.5
42	Alabama	116.55	62.4
43	Idaho	116.08	62.2
44	New Hampshire	115.98	62.1
45	Delaware	115.07	61.6
46	Virginia	114.10	61.1
47	Kansas	110.11	59.0
48	Texas	99.38	53.2
49	Florida	89.75	48.1
50	Nevada	71.00	38.0
51	Arizona	65.32	35.0

Table 6. All State and Local Revenue from Federal Government
for Public Welfare: Amount per \$1000 Personal Income,
FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$12.87	100.0
1	New York	\$24.81	192.7
2	Dist. of Col.	22.87	177.7
3	Maine	21.55	167.4
4	Vermont	18.02	140.0
5	Rhode Island	17.93	139.3
6	Wisconsin	17.67	137.3
7	Montana	17.61	136.8
8	West Virginia	17.56	136.4
9	Mississippi	17.21	133.7
10	Arkansas	16.78	130.3
11	Michigan	16.62	129.1
12	Louisiana	16.48	128.0
13	Kentucky	16.07	124.8
14	Minnesota	15.14	117.6
15	Pennsylvania	14.80	115.0
16	South Dakota	14.71	114.3
17	South Carolina	14.69	114.1
18	Tennessee	14.51	112.7
19	Utah	14.42	112.0
20	North Dakota	14.37	111.6
21	Alaska	13.43	104.3
22	Ohio	13.32	103.5
23	New Mexico	13.18	102.4
24	California	13.03	101.2
25	Massachusetts	12.77	99.2
26	Indiana	12.46	96.8
27	Oklahoma	12.31	95.6
28	Georgia	12.27	95.3
29	Hawaii	11.44	88.9
30	North Carolina	11.38	88.4
31	Iowa	11.20	87.0
32	Oregon	10.43	81.0
33	Colorado	10.39	80.7
34	Alabama	10.36	80.5
35	Idaho	10.30	80.0
36	Nebraska	10.18	79.1
37	Missouri	10.13	78.7
38	Illinois	9.87	76.7
39	Wyoming	9.81	76.2
40	Washington	9.80	76.1
41	New Jersey	9.63	74.8
42	Maryland	9.22	71.6
43	Connecticut	8.52	66.2
44	Delaware	7.80	60.6
45	Kansas	7.56	58.8
46	Virginia	7.55	58.7
47	New Hampshire	7.50	58.3
48	Texas	7.42	57.6
49	Florida	6.31	49.0
50	Arizona	4.95	38.4
51	Nevada	4.81	37.3

Table 7. All State and Local Revenue from Federal Government
for Education: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$75.81	100.0
1	Alaska	\$246.55	325.2
2	New Mexico	133.04	175.5
3	Utah	119.20	157.2
4	North Dakota	111.58	147.2
5	Oregon	110.59	145.9
6	Alabama	107.95	142.4
7	Delaware	105.64	139.3
8	Vermont	104.82	138.3
9	Mississippi	103.23	136.2
10	Hawaii	101.10	133.4
11	Washington	99.97	131.9
12	Arizona	99.16	130.8
13	Montana	96.05	126.7
14	South Dakota	94.29	124.4
15	Wisconsin	92.66	122.2
16	Louisiana	86.47	114.1
17	Virginia	84.86	111.9
18	Colorado	84.83	111.9
19	Michigan	84.79	111.8
20	California	83.77	110.5
21	Maine	83.07	109.6
22	Illinois	81.84	107.9
23	Iowa	81.69	107.8
24	Dist. of Col.	81.28	107.2
25	South Carolina	81.06	106.9
26	Georgia	80.92	106.7
27	Minnesota	79.72	105.2
28	West Virginia	78.72	103.8
29	Maryland	78.47	103.5
30	Rhode Island	77.79	102.6
31	North Carolina	77.75	102.6
32	Kansas	75.84	100.0
33	Oklahoma	74.20	97.9
34	Tennessee	72.04	95.0
35	Nebraska	71.83	94.7
36	Texas	71.39	94.2
37	Wyoming	70.73	93.3
38	Massachusetts	65.64	86.6
39	Arkansas	65.35	86.2
40	Idaho	63.86	84.2
41	Florida	62.95	83.0
42	Pennsylvania	62.44	82.4
43	Nevada	62.41	82.3
44	Indiana	62.34	82.2
45	New York	59.70	78.7
46	Kentucky	59.02	77.8
47	Ohio	58.72	77.5
48	New Hampshire	57.40	75.7
49	Connecticut	55.36	73.0
50	Missouri	50.48	66.6
51	New Jersey	48.72	64.3

Table 8. All State and Local Revenue from Federal Government for Education: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$5.23	100.0
1	Alaska	\$13.63	260.7
2	New Mexico	11.81	225.9
3	Utah	10.95	209.4
4	Mississippi	10.63	203.2
5	Alabama	9.59	183.5
6	North Dakota	8.85	169.3
7	Oregon	8.38	160.3
8	Montana	8.04	153.8
9	South Dakota	7.99	152.9
10	Vermont	7.96	152.2
11	Louisiana	7.66	146.4
12	Arizona	7.51	143.6
13	West Virginia	7.36	140.8
14	South Carolina	7.28	139.2
15	Delaware	7.16	137.0
16	Hawaii	6.92	132.4
17	Washington	6.77	129.6
18	Wisconsin	6.69	128.0
19	Maine	6.57	125.7
20	North Carolina	6.33	121.1
21	Georgia	6.13	117.3
22	Iowa	6.08	116.4
23	Tennessee	6.07	116.0
24	Oklahoma	5.98	114.4
25	Arkansas	5.94	113.6
26	Michigan	5.77	110.4
27	Idaho	5.66	108.4
28	Virginia	5.62	107.5
29	Colorado	5.62	107.5
30	Rhode Island	5.40	103.2
31	Minnesota	5.36	102.5
32	Wyoming	5.34	102.2
33	Texas	5.33	102.0
34	Illinois	5.26	100.7
35	Kentucky	5.25	100.4
36	Nebraska	5.21	99.7
37	Kansas	5.21	99.7
38	California	5.08	97.2
39	Indiana	4.77	91.2
40	Maryland	4.73	90.4
41	Florida	4.43	84.7
42	Pennsylvania	4.40	84.2
43	Ohio	4.23	80.8
44	Nevada	4.23	80.8
45	Dist. of Col.	4.16	79.6
46	Massachusetts	3.72	71.1
47	New Hampshire	3.71	71.0
48	Missouri	3.69	70.5
49	New York	3.50	66.9
50	Connecticut	2.84	54.4
51	New Jersey	2.63	50.4

Table 9. All State and Local Revenue from Federal Government
for Highways: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$54.41	100.0
1	Alaska	\$222.89	409.7
2	Wyoming	180.94	332.5
3	Montana	151.35	278.2
4	North Dakota	132.98	244.4
5	Vermont	118.38	217.6
6	Dist. of Col.	114.97	211.3
7	South Dakota	111.22	204.4
8	West Virginia	104.20	191.5
9	Utah	91.60	168.3
10	Washington	89.86	165.2
11	Idaho	87.61	161.0
12	Maryland	85.75	157.6
13	Nevada	81.81	150.4
14	Delaware	79.38	145.9
15	Nebraska	78.87	145.0
16	Kansas	78.50	144.3
17	Arizona	78.03	143.4
18	Rhode Island	77.50	142.4
19	Connecticut	75.07	138.0
20	New Mexico	74.51	136.9
21	Oregon	71.47	131.4
22	Minnesota	71.21	130.9
23	Iowa	68.70	126.3
24	Colorado	67.68	124.4
25	Mississippi	67.00	123.1
26	New Hampshire	63.06	115.9
27	Virginia	62.80	115.4
28	Arkansas	61.73	113.4
29	Kentucky	60.75	111.6
30	Louisiana	60.48	111.2
31	Missouri	60.01	110.3
32	Pennsylvania	58.40	107.3
33	Tennessee	57.21	105.2
34	Georgia	54.77	100.7
35	Indiana	54.64	100.4
36	North Carolina	53.95	99.2
37	Texas	53.84	99.0
38	Alabama	53.82	98.9
39	Illinois	53.67	98.6
40	Oklahoma	53.60	98.5
41	New Jersey	52.76	97.0
42	Maine	50.94	93.6
43	Michigan	48.03	88.3
44	South Carolina	39.33	72.3
45	Wisconsin	38.63	71.0
46	Florida	37.37	68.7
47	New York	37.00	68.0
48	Ohio	36.38	66.9
49	Hawaii	35.29	64.9
50	California	34.96	64.3
51	Massachusetts	22.42	41.2

Table 10. All State and Local Revenue from Federal Government
for Highways: Amount per \$1000 Personal Income,
FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$3.75	100.0
1	Wyoming	\$13.67	364.4
2	Montana	12.67	337.6
3	Alaska	12.32	328.5
4	North Dakota	10.55	281.2
5	West Virginia	9.74	259.7
6	South Dakota	9.43	251.3
7	Vermont	8.99	239.5
8	Utah	8.41	224.3
9	Idaho	7.77	207.1
10	Mississippi	6.90	183.8
11	New Mexico	6.62	176.3
12	Washington	6.09	162.3
13	Arizona	5.91	157.5
14	Dist. of Col.	5.89	157.0
15	Nebraska	5.73	152.6
16	Arkansas	5.61	149.6
17	Nevada	5.54	147.7
18	Oregon	5.41	144.3
19	Kentucky	5.40	144.0
20	Kansas	5.39	143.7
21	Delaware	5.38	143.4
22	Rhode Island	5.38	143.3
23	Louisiana	5.36	142.7
24	Maryland	5.17	137.7
25	Iowa	5.12	136.4
26	Tennessee	4.82	128.4
27	Minnesota	4.79	127.5
28	Alabama	4.78	127.5
29	Colorado	4.48	119.4
30	North Carolina	4.39	117.1
31	Missouri	4.38	116.8
32	Oklahoma	4.32	115.1
33	Indiana	4.18	111.4
34	Virginia	4.16	110.8
35	Georgia	4.15	110.7
36	Pennsylvania	4.11	109.7
37	New Hampshire	4.08	108.7
38	Maine	4.03	107.4
39	Texas	4.02	107.1
40	Connecticut	3.86	102.8
41	South Carolina	3.53	94.1
42	Illinois	3.45	92.0
43	Michigan	3.27	87.2
44	New Jersey	2.85	76.0
45	Wisconsin	2.79	74.4
46	Florida	2.63	70.0
47	Ohio	2.62	69.8
48	Hawaii	2.42	64.4
49	New York	2.17	57.8
50	California	2.12	56.5
51	Massachusetts	1.27	33.9

Table 11. All State and Local General Revenue from Own Sources:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$2,346.62	100.0
1	Alaska	\$9,413.61	401.2
2	Wyoming	4,067.28	173.3
3	Dist. of Col.	3,699.85	157.7
4	New York	3,542.32	151.0
5	Minnesota	2,906.79	123.9
6	New Jersey	2,802.78	119.4
7	Delaware	2,797.05	119.2
8	Connecticut	2,787.18	118.8
9	California	2,697.48	115.0
10	Massachusetts	2,675.60	114.0
11	Hawaii	2,535.75	108.1
12	Maryland	2,529.96	107.8
13	Michigan	2,481.53	105.7
14	Colorado	2,471.04	105.3
15	New Mexico	2,448.58	104.3
16	Oregon	2,410.25	102.7
17	Rhode Island	2,404.07	102.4
18	Wisconsin	2,397.81	102.2
19	Nevada	2,396.91	102.1
20	Kansas	2,371.68	101.1
21	Washington	2,355.20	100.4
22	Arizona	2,292.62	97.7
23	Vermont	2,251.03	95.9
24	Iowa	2,227.76	94.9
25	Nebraska	2,219.55	94.6
26	North Dakota	2,211.07	94.2
27	Illinois	2,169.43	92.4
28	Montana	2,160.99	92.1
29	Pennsylvania	2,117.89	90.3
30	Ohio	2,096.31	89.3
31	Maine	2,091.57	89.1
32	Georgia	2,078.18	88.6
33	Florida	2,071.87	88.3
34	Utah	2,066.41	88.1
35	Virginia	2,064.46	88.0
36	Texas	2,024.24	86.3
37	Louisiana	2,015.63	85.9
38	New Hampshire	1,965.28	83.7
39	Indiana	1,882.71	80.2
40	Oklahoma	1,873.84	79.9
41	North Carolina	1,859.62	79.2
42	South Carolina	1,820.48	77.6
43	South Dakota	1,800.67	76.7
44	West Virginia	1,760.45	75.0
45	Alabama	1,756.51	74.9
46	Missouri	1,726.95	73.6
47	Kentucky	1,712.99	73.0
48	Idaho	1,701.76	72.5
49	Tennessee	1,684.27	71.8
50	Mississippi	1,648.83	70.3
51	Arkansas	1,498.84	63.9

Table 12. All State and Local General Revenue from Own Sources:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$161.83	100.0
1	Alaska	\$520.50	321.6
2	Wyoming	307.32	189.9
3	New Mexico	217.41	134.3
4	New York	207.64	128.3
5	Minnesota	195.34	120.7
6	Utah	189.83	117.3
7	Delaware	189.65	117.2
8	Dist. of Col.	189.53	117.1
9	Oregon	182.60	112.8
10	Montana	180.87	111.8
11	Louisiana	178.47	110.3
12	North Dakota	175.42	108.4
13	Hawaii	173.66	107.3
14	Arizona	173.59	107.3
15	Wisconsin	173.20	107.0
16	Vermont	170.85	105.6
17	Mississippi	169.71	104.9
18	Michigan	168.97	104.4
19	Rhode Island	166.78	103.1
20	Iowa	165.91	102.5
21	Maine	165.44	102.2
22	West Virginia	164.60	101.7
23	Colorado	163.64	101.1
24	California	163.61	101.1
25	South Carolina	163.42	101.0
26	Kansas	162.93	100.7
27	Nevada	162.32	100.3
28	Nebraska	161.13	99.6
29	Washington	159.57	98.6
30	Georgia	157.54	97.4
31	Alabama	156.12	96.5
32	South Dakota	152.64	94.3
33	Maryland	152.43	94.2
34	Kentucky	152.36	94.2
35	Massachusetts	151.57	93.7
36	New Jersey	151.52	93.6
37	North Carolina	151.41	93.6
38	Texas	151.13	93.4
39	Oklahoma	151.03	93.3
40	Idaho	150.97	93.3
41	Ohio	150.90	93.3
42	Pennsylvania	149.23	92.2
43	Florida	145.69	90.0
44	Indiana	144.04	89.0
45	Connecticut	143.19	88.5
46	Tennessee	141.85	87.7
47	Illinois	139.55	86.2
48	Virginia	136.69	84.5
49	Arkansas	136.26	84.2
50	New Hampshire	127.14	78.6
51	Missouri	126.15	78.0

Table 13. All State and Local Tax Revenue: Amount per Capita,
FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$1,664.54	100.0
1	Alaska	\$3,161.73	189.9
2	Dist. of Col.	3,078.23	184.9
3	New York	2,772.60	166.6
4	Wyoming	2,293.41	137.8
5	Connecticut	2,216.05	133.1
6	Massachusetts	2,105.39	126.5
7	New Jersey	2,099.24	126.1
8	Hawaii	1,955.00	117.5
9	California	1,925.77	115.7
10	Minnesota	1,904.46	114.4
11	Maryland	1,903.67	114.4
12	Wisconsin	1,787.34	107.4
13	Michigan	1,775.60	106.7
14	Delaware	1,751.91	105.2
15	Rhode Island	1,720.18	103.3
16	Washington	1,697.18	102.0
17	Illinois	1,650.21	99.1
18	Vermont	1,630.60	98.0
19	Nevada	1,621.52	97.4
20	Maine	1,614.18	97.0
21	Oregon	1,612.19	96.9
22	Colorado	1,602.02	96.2
23	Arizona	1,594.65	95.8
24	Pennsylvania	1,553.89	93.4
25	Virginia	1,548.23	93.0
26	Iowa	1,530.10	91.9
27	Ohio	1,509.44	90.7
28	Kansas	1,507.62	90.6
29	Nebraska	1,460.42	87.7
30	New Hampshire	1,389.11	83.5
31	Georgia	1,371.71	82.4
32	Montana	1,366.36	82.1
33	Florida	1,365.07	82.0
34	North Carolina	1,362.85	81.9
35	Utah	1,359.54	81.7
36	Texas	1,329.00	79.8
37	New Mexico	1,307.97	78.6
38	Indiana	1,304.21	78.4
39	North Dakota	1,275.50	76.6
40	Missouri	1,246.64	74.9
41	South Carolina	1,232.87	74.1
42	West Virginia	1,230.71	73.9
43	Louisiana	1,226.94	73.7
44	Oklahoma	1,218.41	73.2
45	Kentucky	1,210.38	72.7
46	South Dakota	1,193.78	71.7
47	Idaho	1,178.47	70.8
48	Tennessee	1,155.89	69.4
49	Alabama	1,087.65	65.3
50	Arkansas	1,036.56	62.3
51	Mississippi	990.03	59.5

Table 14. All State and Local Tax Revenue: Amount per \$1000
Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$114.79	100.0
1	Alaska	\$174.82	152.3
2	Wyoming	173.29	151.0
3	New York	162.52	141.6
4	Dist. of Col.	157.69	137.4
5	Hawaii	133.89	116.6
6	Wisconsin	129.10	112.5
7	Minnesota	127.98	111.5
8	Maine	127.68	111.2
9	Utah	124.89	108.8
10	Vermont	123.76	107.8
11	Oregon	122.14	106.4
12	Michigan	120.90	105.3
13	Arizona	120.74	105.2
14	Rhode Island	119.33	104.0
15	Massachusetts	119.27	103.9
16	Delaware	118.79	103.5
17	California	116.80	101.8
18	New Mexico	116.13	101.2
19	West Virginia	115.07	100.2
20	Washington	114.99	100.2
21	Maryland	114.69	99.9
22	Montana	114.36	99.6
23	Iowa	113.95	99.3
24	Connecticut	113.85	99.2
25	New Jersey	113.48	98.9
26	North Carolina	110.97	96.7
27	South Carolina	110.67	96.4
28	Nevada	109.81	95.7
29	Pennsylvania	109.49	95.4
30	Ohio	108.66	94.7
31	Louisiana	108.64	94.6
32	Kentucky	107.66	93.8
33	Illinois	106.15	92.5
34	Colorado	106.09	92.4
35	Nebraska	106.02	92.4
36	Idaho	104.54	91.1
37	Georgia	103.98	90.6
38	Kansas	103.57	90.2
39	Virginia	102.51	89.3
40	Mississippi	101.90	88.8
41	North Dakota	101.20	88.2
42	South Dakota	101.19	88.2
43	Indiana	99.78	86.9
44	Texas	99.22	86.4
45	Oklahoma	98.21	85.6
46	Tennessee	97.35	84.8
47	Alabama	96.67	84.2
48	Florida	95.99	83.6
49	Arkansas	94.23	82.1
50	Missouri	91.07	79.3
51	New Hampshire	89.86	78.3

Table 15. All State and Local Property Tax Revenue: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$498.06	100.0
1	Alaska	\$1,187.46	238.4
2	Wyoming	1,108.21	222.5
3	Dist. of Col.	878.08	176.3
4	New Hampshire	861.56	173.0
5	New Jersey	845.45	169.8
6	Connecticut	842.27	169.1
7	New York	799.40	160.5
8	Oregon	715.29	143.6
9	Michigan	669.18	134.4
10	Montana	659.47	132.4
11	Rhode Island	652.79	131.1
12	Vermont	643.34	129.2
13	Massachusetts	639.93	128.5
14	Nebraska	636.23	127.7
15	Wisconsin	616.79	123.8
16	Iowa	578.28	116.1
17	Minnesota	572.49	114.9
18	Colorado	571.99	114.8
19	Illinois	569.66	114.4
20	Kansas	563.14	113.1
21	Texas	548.88	110.2
22	Maine	530.57	106.5
23	California	495.34	99.5
24	South Dakota	495.17	99.4
25	Washington	482.98	97.0
26	Arizona	467.91	93.9
27	Maryland	463.65	93.1
28	Florida	452.86	90.9
29	Virginia	429.55	86.2
30	Indiana	416.60	83.6
31	Ohio	413.62	83.0
32	Pennsylvania	412.45	82.8
33	North Dakota	404.32	81.2
34	Utah	393.21	78.9
35	Nevada	359.99	72.3
36	Georgia	347.34	69.7
37	Idaho	334.46	67.2
38	Hawaii	319.64	64.2
39	North Carolina	291.06	58.4
40	South Carolina	287.57	57.7
41	Missouri	271.45	54.5
42	Tennessee	248.51	49.9
43	Oklahoma	245.18	49.2
44	Delaware	240.99	48.4
45	Mississippi	234.55	47.1
46	West Virginia	215.71	43.3
47	Kentucky	204.66	41.1
48	Louisiana	197.65	39.7
49	Arkansas	196.69	39.5
50	New Mexico	152.69	30.7
51	Alabama	123.73	24.8

Table 16. All State and Local Property Tax Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$34.35	100.0
1	Wyoming	\$83.73	243.8
2	Alaska	65.66	191.2
3	New Hampshire	55.74	162.3
4	Montana	55.19	160.7
5	Oregon	54.19	157.8
6	Vermont	48.83	142.2
7	New York	46.86	136.4
8	Nebraska	46.19	134.5
9	New Jersey	45.70	133.1
10	Michigan	45.57	132.7
11	Rhode Island	45.29	131.9
12	Dist. of Col.	44.98	131.0
13	Wisconsin	44.55	129.7
14	Connecticut	43.27	126.0
15	Iowa	43.07	125.4
16	South Dakota	41.97	122.2
17	Maine	41.97	122.2
18	Texas	40.98	119.3
19	Kansas	38.69	112.6
20	Minnesota	38.47	112.0
21	Colorado	37.88	110.3
22	Illinois	36.64	106.7
23	Massachusetts	36.25	105.5
24	Utah	36.12	105.2
25	Arizona	35.43	103.2
26	Washington	32.72	95.3
27	North Dakota	32.08	93.4
28	Indiana	31.87	92.8
29	Florida	31.84	92.7
30	California	30.04	87.5
31	Ohio	29.78	86.7
32	Idaho	29.67	86.4
33	Pennsylvania	29.06	84.6
34	Virginia	28.44	82.8
35	Maryland	27.93	81.3
36	Georgia	26.33	76.7
37	South Carolina	25.82	75.2
38	Nevada	24.38	71.0
39	Mississippi	24.14	70.3
40	North Carolina	23.70	69.0
41	Hawaii	21.89	63.7
42	Tennessee	20.93	60.9
43	West Virginia	20.17	58.7
44	Missouri	19.83	57.7
45	Oklahoma	19.76	57.5
46	Kentucky	18.20	53.0
47	Arkansas	17.88	52.1
48	Louisiana	17.50	51.0
49	Delaware	16.34	47.6
50	New Mexico	13.56	39.5
51	Alabama	11.00	32.0

Table 17. All State and Local Sales and Gross Receipts Tax
Revenue: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$592.82	100.0
1	Washington	\$1,067.15	180.0
2	Nevada	1,041.61	175.7
3	Hawaii	998.80	168.5
4	Dist. of Col.	902.90	152.3
5	Connecticut	839.66	141.6
6	New York	746.37	125.9
7	Arizona	744.93	125.7
8	Florida	720.58	121.6
9	Tennessee	719.63	121.4
10	New Mexico	712.38	120.2
11	Louisiana	679.16	114.6
12	California	642.19	108.3
13	New Jersey	641.38	108.2
14	Illinois	631.81	106.6
15	West Virginia	606.75	102.4
16	Colorado	598.48	101.0
17	Texas	580.49	97.9
18	Minnesota	578.81	97.6
19	Alabama	567.05	95.7
20	Missouri	565.97	95.5
21	Maine	563.18	95.0
22	Georgia	550.66	92.9
23	South Dakota	545.78	92.1
24	Utah	545.77	92.1
25	Rhode Island	539.23	91.0
26	Maryland	532.91	89.9
27	Kansas	529.34	89.3
28	Wyoming	520.52	87.8
29	Indiana	519.75	87.7
30	Wisconsin	518.01	87.4
31	Ohio	517.65	87.3
32	South Carolina	514.45	86.8
33	Oklahoma	508.50	85.8
34	Vermont	506.44	85.4
35	Mississippi	505.32	85.2
36	Virginia	502.67	84.8
37	Arkansas	498.37	84.1
38	North Carolina	495.13	83.5
39	Pennsylvania	484.52	81.7
40	Massachusetts	477.73	80.6
41	Nebraska	466.86	78.8
42	North Dakota	459.04	77.4
43	Michigan	450.38	76.0
44	Kentucky	450.31	76.0
45	Idaho	444.70	75.0
46	Iowa	444.63	75.0
47	Alaska	275.05	46.4
48	New Hampshire	230.07	38.8
49	Delaware	216.37	36.5
50	Montana	183.81	31.0
51	Oregon	142.78	24.1

Table 18. All State and Local Sales and Gross Receipts Tax
Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$40.88	100.0
1	Washington	\$72.30	176.9
2	Nevada	70.54	172.5
3	Hawaii	68.40	167.3
4	New Mexico	63.25	154.7
5	Tennessee	60.61	148.3
6	Louisiana	60.14	147.1
7	West Virginia	56.73	138.8
8	Arizona	56.40	138.0
9	Mississippi	52.01	127.2
10	Florida	50.67	123.9
11	Alabama	50.40	123.3
12	Utah	50.14	122.6
13	South Dakota	46.26	113.2
14	Dist. of Col.	46.25	113.1
15	South Carolina	46.18	113.0
16	Arkansas	45.31	110.8
17	Maine	44.55	109.0
18	New York	43.75	107.0
19	Texas	43.34	106.0
20	Connecticut	43.14	105.5
21	Georgia	41.74	102.1
22	Missouri	41.34	101.1
23	Oklahoma	40.99	100.3
24	Illinois	40.64	99.4
25	North Carolina	40.31	98.6
26	Kentucky	40.05	98.0
27	Indiana	39.76	97.3
28	Colorado	39.63	96.9
29	Idaho	39.45	96.5
30	Wyoming	39.33	96.2
31	California	38.95	95.3
32	Minnesota	38.90	95.1
33	Vermont	38.44	94.0
34	Wisconsin	37.42	91.5
35	Rhode Island	37.41	91.5
36	Ohio	37.26	91.1
37	North Dakota	36.42	89.1
38	Kansas	36.36	88.9
39	New Jersey	34.67	84.8
40	Pennsylvania	34.14	83.5
41	Nebraska	33.89	82.9
42	Virginia	33.28	81.4
43	Iowa	33.11	81.0
44	Maryland	32.11	78.5
45	Michigan	30.67	75.0
46	Massachusetts	27.06	66.2
47	Montana	15.38	37.6
48	Alaska	15.21	37.2
49	New Hampshire	14.88	36.4
50	Delaware	14.67	35.9
51	Oregon	10.82	26.5

Table 19. All State and Local General Sales and Gross Receipts
Tax Revenue: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$397.59	100.0
1	Washington	\$815.61	205.1
2	Hawaii	754.87	189.9
3	Dist. of Col.	609.88	153.4
4	Connecticut	567.74	142.8
5	Nevada	554.92	139.6
6	Arizona	554.21	139.4
7	New Mexico	545.54	137.2
8	New York	531.94	133.8
9	Tennessee	530.55	133.4
10	California	495.47	124.6
11	Louisiana	485.27	122.1
12	Florida	458.74	115.4
13	Colorado	427.22	107.5
14	Missouri	419.87	105.6
15	West Virginia	416.66	104.8
16	Indiana	407.17	102.4
17	Utah	406.37	102.2
18	Illinois	399.18	100.4
19	Wyoming	390.04	98.1
20	Mississippi	386.94	97.3
21	Georgia	383.69	96.5
22	New Jersey	379.53	95.5
23	South Dakota	374.25	94.1
24	Kansas	370.73	93.2
25	Maine	370.18	93.1
26	Rhode Island	355.79	89.5
27	Ohio	352.60	88.7
28	Minnesota	348.50	87.7
29	Wisconsin	343.65	86.4
30	South Carolina	343.19	86.3
31	Texas	341.12	85.8
32	Alabama	328.49	82.6
33	Arkansas	324.99	81.7
34	North Carolina	324.92	81.7
35	Oklahoma	320.89	80.7
36	Massachusetts	318.83	80.2
37	Michigan	307.45	77.3
38	Pennsylvania	299.00	75.2
39	Idaho	298.49	75.1
40	North Dakota	297.91	74.9
41	Iowa	292.07	73.5
42	Nebraska	287.39	72.3
43	Maryland	287.20	72.2
44	Virginia	250.76	63.1
45	Kentucky	239.35	60.2
46	Vermont	199.73	50.2
47	Alaska	105.40	26.5
48	Oregon	0.00	0.0
49	Delaware	0.00	0.0
50	Montana	0.00	0.0
51	New Hampshire	0.00	0.0

Table 20. All State and Local General Sales and Gross Receipts
Tax Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$27.42	100.0
1	Washington	\$55.26	201.5
2	Hawaii	51.70	188.5
3	New Mexico	48.44	176.7
4	Tennessee	44.68	163.0
5	Louisiana	42.97	156.7
6	Arizona	41.96	153.0
7	Mississippi	39.83	145.3
8	West Virginia	38.96	142.1
9	Nevada	37.58	137.1
10	Utah	37.33	136.2
11	Florida	32.26	117.7
12	South Dakota	31.72	115.7
13	Dist. of Col.	31.24	113.9
14	New York	31.18	113.7
15	Indiana	31.15	113.6
16	South Carolina	30.81	112.4
17	Missouri	30.67	111.9
18	California	30.05	109.6
19	Arkansas	29.54	107.8
20	Wyoming	29.47	107.5
21	Maine	29.28	106.8
22	Alabama	29.20	106.5
23	Connecticut	29.17	106.4
24	Georgia	29.09	106.1
25	Colorado	28.29	103.2
26	Idaho	26.48	96.6
27	North Carolina	26.46	96.5
28	Oklahoma	25.86	94.3
29	Illinois	25.68	93.7
30	Kansas	25.47	92.9
31	Texas	25.47	92.9
32	Ohio	25.38	92.6
33	Wisconsin	24.82	90.5
34	Rhode Island	24.68	90.0
35	North Dakota	23.64	86.2
36	Minnesota	23.42	85.4
37	Iowa	21.75	79.3
38	Kentucky	21.29	77.6
39	Pennsylvania	21.07	76.8
40	Michigan	20.93	76.4
41	Nebraska	20.86	76.1
42	New Jersey	20.52	74.8
43	Massachusetts	18.06	65.9
44	Maryland	17.30	63.1
45	Virginia	16.60	60.6
46	Vermont	15.16	55.3
47	Alaska	5.83	21.3
48	Montana	0.00	0.0
49	Oregon	0.00	0.0
50	Delaware	0.00	0.0
51	New Hampshire	0.00	0.0

Table 21. All State and Local Selective Sales and Gross Receipts
Tax Revenue: Amount per Capita, FY 1987

Rank		Amount Per-Capita	Percent of U.S. Average
	United States	\$195.23	100.0
1	Nevada	\$486.69	249.3
2	Vermont	306.71	157.1
3	Dist. of Col.	293.02	150.1
4	Connecticut	271.91	139.3
5	New Jersey	261.84	134.1
6	Florida	261.84	134.1
7	Virginia	251.91	129.0
8	Washington	251.55	128.8
9	Maryland	245.70	125.8
10	Hawaii	243.93	124.9
11	Texas	239.37	122.6
12	Alabama	238.56	122.2
13	Illinois	232.63	119.2
14	Minnesota	230.32	118.0
15	New Hampshire	230.07	117.8
16	Delaware	216.37	110.8
17	New York	214.43	109.8
18	Kentucky	210.97	108.1
19	Louisiana	193.89	99.3
20	Maine	193.01	98.9
21	Arizona	190.72	97.7
22	West Virginia	190.09	97.4
23	Tennessee	189.08	96.8
24	Oklahoma	187.61	96.1
25	Pennsylvania	185.52	95.0
26	Montana	183.81	94.1
27	Rhode Island	183.44	94.0
28	Nebraska	179.47	91.9
29	Wisconsin	174.36	89.3
30	Arkansas	173.38	88.8
31	South Dakota	171.53	87.9
32	South Carolina	171.27	87.7
33	Colorado	171.26	87.7
34	North Carolina	170.21	87.2
35	Alaska	169.65	86.9
36	Georgia	166.97	85.5
37	New Mexico	166.83	85.5
38	Ohio	165.04	84.5
39	North Dakota	161.12	82.5
40	Massachusetts	158.90	81.4
41	Kansas	158.61	81.2
42	Iowa	152.56	78.1
43	California	146.73	75.2
44	Idaho	146.21	74.9
45	Missouri	146.10	74.8
46	Michigan	142.93	73.2
47	Oregon	142.78	73.1
48	Utah	139.40	71.4
49	Wyoming	130.48	66.8
50	Mississippi	118.39	60.6
51	Indiana	112.57	57.7

Table 22. All State and Local Selective Sales and Gross Receipts
Tax Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$13.46	100.0
1	Nevada	\$32.96	244.8
2	Vermont	23.28	172.9
3	Alabama	21.20	157.5
4	Kentucky	18.76	139.4
5	Florida	18.41	136.8
6	Texas	17.87	132.7
7	West Virginia	17.77	132.0
8	Louisiana	17.17	127.5
9	Washington	17.04	126.6
10	Hawaii	16.71	124.1
11	Virginia	16.68	123.9
12	Tennessee	15.93	118.3
13	Arkansas	15.76	117.1
14	Minnesota	15.48	115.0
15	Montana	15.38	114.3
16	South Carolina	15.37	114.2
17	Maine	15.27	113.4
18	Oklahoma	15.12	112.3
19	Dist. of Col.	15.01	111.5
20	Illinois	14.96	111.1
21	New Hampshire	14.88	110.5
22	New Mexico	14.81	110.0
23	Maryland	14.80	109.9
24	Delaware	14.67	109.0
25	South Dakota	14.54	108.0
26	Arizona	14.44	107.3
27	New Jersey	14.16	105.1
28	Connecticut	13.97	103.8
29	North Carolina	13.86	102.9
30	Pennsylvania	13.07	97.1
31	Nebraska	13.03	96.8
32	Idaho	12.97	96.3
33	Utah	12.81	95.1
34	North Dakota	12.78	94.9
35	Rhode Island	12.73	94.5
36	Georgia	12.66	94.0
37	Wisconsin	12.59	93.5
38	New York	12.57	93.4
39	Mississippi	12.18	90.5
40	Ohio	11.88	88.2
41	Iowa	11.36	84.4
42	Colorado	11.34	84.2
43	Kansas	10.90	80.9
44	Oregon	10.82	80.3
45	Missouri	10.67	79.3
46	Wyoming	9.86	73.2
47	Michigan	9.73	72.3
48	Alaska	9.38	69.7
49	Massachusetts	9.00	66.9
50	California	8.90	66.1
51	Indiana	8.61	64.0

Table 23. All State and Local License Tax Revenue: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$68.36	100.0
1	Delaware	\$458.53	670.8
2	Alaska	141.31	206.7
3	Nevada	122.72	179.5
4	Wyoming	119.62	175.0
5	Texas	116.25	170.1
6	Oregon	98.92	144.7
7	Pennsylvania	97.90	143.2
8	Oklahoma	93.53	136.8
9	Montana	93.29	136.5
10	Iowa	92.22	134.9
11	North Dakota	89.64	131.1
12	Minnesota	87.81	128.5
13	South Dakota	86.01	125.8
14	Vermont	84.95	124.3
15	Louisiana	83.27	121.8
16	New Hampshire	79.78	116.7
17	Tennessee	79.50	116.3
18	Ohio	78.90	115.4
19	Idaho	77.67	113.6
20	Connecticut	76.67	112.2
21	New Jersey	75.18	110.0
22	Maine	73.82	108.0
23	Illinois	73.79	108.0
24	Arizona	72.77	106.5
25	Kentucky	72.07	105.4
26	Alabama	71.96	105.3
27	Virginia	67.61	98.9
28	Nebraska	67.48	98.7
29	Washington	67.19	98.3
30	North Carolina	65.89	96.4
31	Missouri	64.48	94.3
32	Mississippi	62.55	91.5
33	Michigan	61.31	89.7
34	Dist. of Col.	61.20	89.5
35	Wisconsin	59.81	87.5
36	West Virginia	59.00	86.3
37	Florida	58.16	85.1
38	Arkansas	52.19	76.4
39	Kansas	51.89	75.9
40	California	51.56	75.4
41	South Carolina	48.93	71.6
42	Colorado	47.09	68.9
43	Hawaii	44.88	65.7
44	New Mexico	44.60	65.2
45	New York	44.39	64.9
46	Massachusetts	42.88	62.7
47	Rhode Island	41.10	60.1
48	Utah	40.95	59.9
49	Maryland	37.17	54.4
50	Georgia	27.34	40.0
51	Indiana	24.04	35.2

Table 24. All State and Local License Tax Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$4.71	100.0
1	Delaware	\$31.09	659.5
2	Wyoming	9.04	191.7
3	Texas	8.68	184.1
4	Nevada	8.31	176.3
5	Alaska	7.81	165.8
6	Montana	7.81	165.6
7	Oklahoma	7.54	159.9
8	Oregon	7.49	159.0
9	Louisiana	7.37	156.4
10	South Dakota	7.29	154.7
11	North Dakota	7.11	150.9
12	Pennsylvania	6.90	146.3
13	Idaho	6.89	146.2
14	Iowa	6.87	145.7
15	Tennessee	6.70	142.0
16	Vermont	6.45	136.8
17	Mississippi	6.44	136.6
18	Kentucky	6.41	136.0
19	Alabama	6.40	135.7
20	Minnesota	5.90	125.2
21	Maine	5.84	123.9
22	Ohio	5.68	120.5
23	West Virginia	5.52	117.0
24	Arizona	5.51	116.9
25	North Carolina	5.36	113.8
26	New Hampshire	5.16	109.5
27	Nebraska	4.90	103.9
28	Illinois	4.75	100.7
29	Arkansas	4.74	100.7
30	Missouri	4.71	99.9
31	Washington	4.55	96.6
32	Virginia	4.48	95.0
33	South Carolina	4.39	93.2
34	Wisconsin	4.32	91.6
35	Michigan	4.17	88.6
36	Florida	4.09	86.8
37	New Jersey	4.06	86.2
38	New Mexico	3.96	84.0
39	Connecticut	3.94	83.6
40	Utah	3.76	79.8
41	Kansas	3.56	75.6
42	Dist. of Col.	3.13	66.5
43	California	3.13	66.3
44	Colorado	3.12	66.2
45	Hawaii	3.07	65.2
46	Rhode Island	2.85	60.5
47	New York	2.60	55.2
48	Massachusetts	2.43	51.5
49	Maryland	2.24	47.5
50	Georgia	2.07	44.0
51	Indiana	1.84	39.0

Table 25. All State and Local Individual Income Tax Revenue:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$343.80	100.0
1	New York	\$823.03	239.4
2	Dist. of Col.	815.78	237.3
3	Maryland	697.80	203.0
4	Massachusetts	679.66	197.7
5	Delaware	588.04	171.0
6	Minnesota	544.52	158.4
7	Oregon	536.57	156.1
8	California	501.54	145.9
9	Hawaii	501.47	145.9
10	Wisconsin	462.67	134.6
11	Ohio	434.84	126.5
12	Virginia	414.26	120.5
13	North Carolina	400.11	116.4
14	Michigan	388.30	112.9
15	Rhode Island	364.10	105.9
16	Pennsylvania	362.68	105.5
17	Maine	356.54	103.7
18	Georgia	345.41	100.5
19	New Jersey	339.33	98.7
20	Iowa	337.08	98.0
21	Utah	316.47	92.1
22	Colorado	313.92	91.3
23	Kentucky	313.19	91.1
24	Vermont	295.57	86.0
25	South Carolina	294.58	85.7
26	Indiana	286.55	83.3
27	Missouri	278.35	81.0
28	Illinois	267.27	77.7
29	Idaho	265.87	77.3
30	Kansas	256.25	74.5
31	West Virginia	254.19	73.9
32	Montana	240.64	70.0
33	Alabama	228.92	66.6
34	Nebraska	225.72	65.7
35	Arizona	225.08	65.5
36	Arkansas	224.17	65.2
37	Oklahoma	207.47	60.3
38	New Mexico	161.75	47.0
39	Connecticut	145.12	42.2
40	Mississippi	120.17	35.0
41	North Dakota	119.27	34.7
42	Louisiana	98.33	28.6
43	Tennessee	14.03	4.1
44	New Hampshire	8.21	2.4
45	Alaska	0.81	0.2
46	South Dakota	0.00	0.0
47	Wyoming	0.00	0.0
48	Washington	0.00	0.0
49	Nevada	0.00	0.0
50	Florida	0.00	0.0
51	Texas	0.00	0.0

Table 26. All State and Local Individual Income Tax Revenue:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$23.71	100.0
1	New York	\$48.24	203.5
2	Maryland	42.04	177.3
3	Dist. of Col.	41.79	176.3
4	Oregon	40.65	171.5
5	Delaware	39.87	168.2
6	Massachusetts	38.50	162.4
7	Minnesota	36.59	154.3
8	Hawaii	34.34	144.9
9	Wisconsin	33.42	141.0
10	North Carolina	32.58	137.4
11	Ohio	31.30	132.0
12	California	30.42	128.3
13	Utah	29.07	122.6
14	Maine	28.20	118.9
15	Kentucky	27.86	117.5
16	Virginia	27.43	115.7
17	South Carolina	26.44	111.5
18	Michigan	26.44	111.5
19	Georgia	26.18	110.4
20	Pennsylvania	25.56	107.8
21	Rhode Island	25.26	106.5
22	Iowa	25.10	105.9
23	West Virginia	23.77	100.2
24	Idaho	23.59	99.5
25	Vermont	22.43	94.6
26	Indiana	21.92	92.5
27	Colorado	20.79	87.7
28	Arkansas	20.38	86.0
29	Alabama	20.35	85.8
30	Missouri	20.33	85.8
31	Montana	20.14	84.9
32	New Jersey	18.34	77.4
33	Kansas	17.60	74.3
34	Illinois	17.19	72.5
35	Arizona	17.04	71.9
36	Oklahoma	16.72	70.5
37	Nebraska	16.39	69.1
38	New Mexico	14.36	60.6
39	Mississippi	12.37	52.2
40	North Dakota	9.46	39.9
41	Louisiana	8.71	36.7
42	Connecticut	7.46	31.4
43	Tennessee	1.18	5.0
44	New Hampshire	0.53	2.2
45	Alaska	0.04	0.2
46	South Dakota	0.00	0.0
47	Wyoming	0.00	0.0
48	Washington	0.00	0.0
49	Texas	0.00	0.0
50	Nevada	0.00	0.0
51	Florida	0.00	0.0

Table 27. All State and Local Corporate Income Tax Revenue:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$93.15	100.0
1	Dist. of Col.	\$272.16	292.2
2	Alaska	268.70	288.5
3	New York	220.01	236.2
4	Connecticut	211.85	227.4
5	Massachusetts	205.63	220.8
6	Michigan	178.77	191.9
7	California	172.03	184.7
8	Delaware	163.19	175.2
9	New Hampshire	143.61	154.2
10	New Jersey	141.85	152.3
11	Minnesota	99.62	107.0
12	Wisconsin	97.92	105.1
13	Rhode Island	88.92	95.5
14	North Carolina	88.33	94.8
15	Pennsylvania	85.11	91.4
16	Illinois	74.46	79.9
17	Georgia	72.19	77.5
18	Kentucky	71.74	77.0
19	Hawaii	70.91	76.1
20	Vermont	70.16	75.3
21	New Mexico	66.09	71.0
22	Tennessee	61.51	66.0
23	Maryland	59.64	64.0
24	Arizona	58.76	63.1
25	Maine	57.57	61.8
26	South Carolina	55.61	59.7
27	Kansas	55.36	59.4
28	Virginia	54.30	58.3
29	Iowa	52.79	56.7
30	Oregon	50.06	53.7
31	North Dakota	49.76	53.4
32	Florida	49.61	53.3
33	Arkansas	48.42	52.0
34	Idaho	47.40	50.9
35	West Virginia	47.39	50.9
36	Missouri	46.12	49.5
37	Ohio	44.01	47.2
38	Louisiana	42.86	46.0
39	Montana	42.73	45.9
40	Indiana	42.62	45.8
41	Nebraska	42.30	45.4
42	Alabama	39.64	42.6
43	Mississippi	39.19	42.1
44	Colorado	37.65	40.4
45	Utah	36.24	38.9
46	South Dakota	34.15	36.7
47	Oklahoma	25.58	27.5
48	Wyoming	0.00	0.0
49	Texas	0.00	0.0
50	Nevada	0.00	0.0
51	Washington	0.00	0.0

Table 28. All State and Local Corporate Income Tax Revenue:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$6.42	100.0
1	Alaska	\$14.86	231.3
2	Dist. of Col.	13.94	217.0
3	New York	12.90	200.8
4	Michigan	12.17	189.5
5	Massachusetts	11.65	181.3
6	Delaware	11.07	172.3
7	Connecticut	10.88	169.4
8	California	10.43	162.4
9	New Hampshire	9.29	144.6
10	New Jersey	7.67	119.4
11	North Carolina	7.19	112.0
12	Wisconsin	7.07	110.1
13	Minnesota	6.69	104.2
14	Kentucky	6.38	99.3
15	Rhode Island	6.17	96.0
16	Pennsylvania	6.00	93.4
17	New Mexico	5.87	91.4
18	Georgia	5.47	85.2
19	Vermont	5.32	82.9
20	Tennessee	5.18	80.7
21	South Carolina	4.99	77.7
22	Hawaii	4.86	75.6
23	Illinois	4.79	74.6
24	Maine	4.55	70.9
25	Arizona	4.45	69.3
26	West Virginia	4.43	69.0
27	Arkansas	4.40	68.5
28	Idaho	4.21	65.5
29	Mississippi	4.03	62.8
30	North Dakota	3.95	61.5
31	Iowa	3.93	61.2
32	Kansas	3.80	59.2
33	Louisiana	3.79	59.1
34	Oregon	3.79	59.0
35	Virginia	3.60	56.0
36	Maryland	3.59	55.9
37	Montana	3.58	55.7
38	Alabama	3.52	54.8
39	Florida	3.49	54.3
40	Missouri	3.37	52.5
41	Utah	3.33	51.8
42	Indiana	3.26	50.8
43	Ohio	3.17	49.3
44	Nebraska	3.07	47.8
45	South Dakota	2.89	45.1
46	Colorado	2.49	38.8
47	Oklahoma	2.06	32.1
48	Wyoming	0.00	0.0
49	Texas	0.00	0.0
50	Nevada	0.00	0.0
51	Washington	0.00	0.0

Table 29. All State and Local User Charges Revenue: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$354.15	100.0
1	Alaska	\$970.38	274.0
2	Delaware	541.96	153.0
3	Wyoming	537.54	151.8
4	North Dakota	522.09	147.4
5	Georgia	487.70	137.7
6	Minnesota	478.85	135.2
7	Nebraska	476.52	134.6
8	Nevada	448.99	126.8
9	Iowa	448.92	126.8
10	Alabama	431.51	121.8
11	Colorado	420.36	118.7
12	California	419.15	118.4
13	Mississippi	413.10	116.6
14	Michigan	409.49	115.6
15	Washington	395.57	111.7
16	Louisiana	389.81	110.1
17	New York	388.93	109.8
18	Wisconsin	387.32	109.4
19	Indiana	387.00	109.3
20	Florida	383.71	108.3
21	Oregon	379.09	107.0
22	South Carolina	375.19	105.9
23	Oklahoma	367.68	103.8
24	Hawaii	367.35	103.7
25	Tennessee	364.05	102.8
26	Kansas	355.71	100.4
27	Utah	348.01	98.3
28	Idaho	344.38	97.2
29	Virginia	329.49	93.0
30	Ohio	322.82	91.2
31	New Mexico	322.05	90.9
32	Texas	316.69	89.4
33	New Jersey	315.11	89.0
34	Vermont	313.58	88.5
35	Massachusetts	312.53	88.2
36	Dist. of Col.	294.71	83.2
37	Arizona	293.40	82.8
38	Maryland	289.91	81.9
39	Missouri	287.91	81.3
40	South Dakota	287.40	81.2
41	North Carolina	267.06	75.4
42	Arkansas	266.22	75.2
43	Montana	262.52	74.1
44	Rhode Island	259.64	73.3
45	Kentucky	258.87	73.1
46	West Virginia	255.72	72.2
47	Illinois	249.56	70.5
48	New Hampshire	248.96	70.3
49	Pennsylvania	235.91	66.6
50	Maine	226.21	63.9
51	Connecticut	214.33	60.5

Table 30. All State and Local User Charges Revenue: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$24.42	100.0
1	Alaska	\$53.65	219.7
2	Mississippi	42.52	174.1
3	North Dakota	41.42	169.6
4	Wyoming	40.62	166.3
5	Alabama	38.35	157.0
6	Georgia	36.97	151.4
7	Delaware	36.75	150.5
8	Nebraska	34.59	141.6
9	Louisiana	34.52	141.3
10	South Carolina	33.68	137.9
11	Iowa	33.43	136.9
12	Minnesota	32.18	131.8
13	Utah	31.97	130.9
14	Tennessee	30.66	125.5
15	Idaho	30.55	125.1
16	Nevada	30.41	124.5
17	Oklahoma	29.64	121.3
18	Indiana	29.61	121.2
19	Oregon	28.72	117.6
20	New Mexico	28.59	117.1
21	Wisconsin	27.98	114.6
22	Michigan	27.88	114.2
23	Colorado	27.84	114.0
24	Florida	26.98	110.5
25	Washington	26.80	109.7
26	California	25.42	104.1
27	Hawaii	25.16	103.0
28	Kansas	24.44	100.1
29	South Dakota	24.36	99.8
30	Arkansas	24.20	99.1
31	West Virginia	23.91	97.9
32	Vermont	23.80	97.5
33	Texas	23.64	96.8
34	Ohio	23.24	95.2
35	Kentucky	23.03	94.3
36	New York	22.80	93.3
37	Arizona	22.22	91.0
38	Montana	21.97	90.0
39	Virginia	21.82	89.3
40	North Carolina	21.74	89.0
41	Missouri	21.03	86.1
42	Rhode Island	18.01	73.8
43	Maine	17.89	73.3
44	Massachusetts	17.71	72.5
45	Maryland	17.47	71.5
46	New Jersey	17.03	69.8
47	Pennsylvania	16.62	68.1
48	New Hampshire	16.11	65.9
49	Illinois	16.05	65.7
50	Dist. of Col.	15.10	61.8
51	Connecticut	11.01	45.1

Table 31. All State and Local Miscellaneous General Revenue:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$327.94	100.0
1	Alaska	\$5,281.50	1610.5
2	Wyoming	1,236.32	377.0
3	New Mexico	818.56	249.6
4	Montana	532.11	162.3
5	Minnesota	523.48	159.6
6	Kansas	508.35	155.0
7	Delaware	503.18	153.4
8	Colorado	448.66	136.8
9	Rhode Island	424.25	129.4
10	Oregon	418.97	127.8
11	North Dakota	413.48	126.1
12	Arizona	404.57	123.4
13	Louisiana	398.88	121.6
14	New Jersey	388.42	118.4
15	New York	380.80	116.1
16	Texas	378.55	115.4
17	Utah	358.86	109.4
18	Connecticut	356.81	108.8
19	California	352.57	107.5
20	Maryland	336.37	102.6
21	Pennsylvania	328.09	100.0
22	New Hampshire	327.21	99.8
23	Dist. of Col.	326.91	99.7
24	Nevada	326.40	99.5
25	Florida	323.09	98.5
26	South Dakota	319.49	97.4
27	Vermont	306.85	93.6
28	Michigan	296.44	90.4
29	Oklahoma	287.75	87.7
30	Nebraska	282.62	86.2
31	West Virginia	274.02	83.6
32	Illinois	269.67	82.2
33	Ohio	264.05	80.5
34	Washington	262.45	80.0
35	Massachusetts	257.68	78.6
36	Maine	251.18	76.6
37	Iowa	248.74	75.8
38	Mississippi	245.70	74.9
39	Kentucky	243.73	74.3
40	Alabama	237.35	72.4
41	North Carolina	229.70	70.0
42	Wisconsin	223.14	68.0
43	Georgia	218.76	66.7
44	Hawaii	213.40	65.1
45	South Carolina	212.42	64.8
46	Arkansas	196.07	59.8
47	Missouri	192.41	58.7
48	Indiana	191.50	58.4
49	Virginia	186.75	56.9
50	Idaho	178.92	54.6
51	Tennessee	164.34	50.1

Table 32. All State and Local Miscellaneous General Revenue:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$22.62	100.0
1	Alaska	\$292.03	1291.3
2	Wyoming	93.41	413.1
3	New Mexico	72.68	321.4
4	Montana	44.54	196.9
5	Louisiana	35.32	156.2
6	Minnesota	35.18	155.6
7	Kansas	34.92	154.4
8	Delaware	34.12	150.9
9	Utah	32.97	145.8
10	North Dakota	32.80	145.1
11	Oregon	31.74	140.4
12	Arizona	30.63	135.5
13	Colorado	29.71	131.4
14	Rhode Island	29.43	130.1
15	Texas	28.26	125.0
16	South Dakota	27.08	119.8
17	West Virginia	25.62	113.3
18	Mississippi	25.29	111.8
19	Vermont	23.29	103.0
20	Oklahoma	23.19	102.6
21	Pennsylvania	23.12	102.2
22	Florida	22.72	100.5
23	New York	22.32	98.7
24	Nevada	22.10	97.7
25	Kentucky	21.68	95.9
26	California	21.38	94.6
27	New Hampshire	21.17	93.6
28	Alabama	21.10	93.3
29	New Jersey	21.00	92.8
30	Nebraska	20.52	90.7
31	Maryland	20.27	89.6
32	Michigan	20.18	89.3
33	Maine	19.87	87.9
34	South Carolina	19.07	84.3
35	Ohio	19.01	84.0
36	North Carolina	18.70	82.7
37	Iowa	18.52	81.9
38	Connecticut	18.33	81.1
39	Arkansas	17.82	78.8
40	Washington	17.78	78.6
41	Illinois	17.35	76.7
42	Dist. of Col.	16.75	74.1
43	Georgia	16.58	73.3
44	Wisconsin	16.12	71.3
45	Idaho	15.87	70.2
46	Indiana	14.65	64.8
47	Hawaii	14.61	64.6
48	Massachusetts	14.60	64.5
49	Missouri	14.06	62.2
50	Tennessee	13.84	61.2
51	Virginia	12.36	54.7

Table 33. All State and Local General Expenditure: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$2,695.41	100.0
1	Alaska	\$9,973.43	370.0
2	Dist. of Col.	5,162.88	191.5
3	Wyoming	4,424.32	164.1
4	New York	3,917.68	145.3
5	Minnesota	3,280.78	121.7
6	California	3,117.84	115.7
7	New Jersey	3,038.69	112.7
8	Massachusetts	3,012.51	111.8
9	Delaware	2,990.71	111.0
10	Connecticut	2,925.43	108.5
11	Michigan	2,905.51	107.8
12	North Dakota	2,896.26	107.5
13	Montana	2,882.33	106.9
14	Wisconsin	2,860.67	106.1
15	Colorado	2,835.38	105.2
16	Hawaii	2,834.72	105.2
17	Nevada	2,812.31	104.3
18	Oregon	2,809.61	104.2
19	Arizona	2,803.20	104.0
20	Rhode Island	2,798.26	103.8
21	Washington	2,781.67	103.2
22	Vermont	2,763.13	102.5
23	Maryland	2,762.39	102.5
24	New Mexico	2,694.09	100.0
25	Utah	2,545.61	94.4
26	South Dakota	2,543.81	94.4
27	Illinois	2,518.61	93.4
28	Iowa	2,517.83	93.4
29	Kansas	2,491.79	92.4
30	Maine	2,482.36	92.1
31	Nebraska	2,478.81	92.0
32	Louisiana	2,468.83	91.6
33	Ohio	2,434.66	90.3
34	Virginia	2,399.54	89.0
35	Georgia	2,396.69	88.9
36	Pennsylvania	2,356.12	87.4
37	Florida	2,351.37	87.2
38	Texas	2,323.95	86.2
39	West Virginia	2,273.75	84.4
40	New Hampshire	2,237.55	83.0
41	Oklahoma	2,215.73	82.2
42	Indiana	2,164.45	80.3
43	South Carolina	2,120.76	78.7
44	Kentucky	2,086.28	77.4
45	Idaho	2,083.04	77.3
46	North Carolina	2,077.80	77.1
47	Tennessee	2,077.62	77.1
48	Alabama	2,075.14	77.0
49	Missouri	2,069.77	76.8
50	Mississippi	2,026.44	75.2
51	Arkansas	1,906.68	70.7

Table 34. All State and Local General Expenditure: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$185.88	100.0
1	Alaska	\$551.45	296.7
2	Wyoming	334.30	179.8
3	Dist. of Col.	264.48	142.3
4	Montana	241.24	129.8
5	New Mexico	239.21	128.7
6	Utah	233.85	125.8
7	North Dakota	229.79	123.6
8	New York	229.64	123.5
9	Minnesota	220.47	118.6
10	Louisiana	218.60	117.6
11	South Dakota	215.63	116.0
12	Oregon	212.86	114.5
13	West Virginia	212.59	114.4
14	Arizona	212.25	114.2
15	Vermont	209.72	112.8
16	Mississippi	208.57	112.2
17	Wisconsin	206.63	111.2
18	Delaware	202.78	109.1
19	Michigan	197.84	106.4
20	Maine	196.35	105.6
21	Hawaii	194.13	104.4
22	Rhode Island	194.12	104.4
23	Nevada	190.45	102.5
24	South Carolina	190.38	102.4
25	California	189.10	101.7
26	Washington	188.47	101.4
27	Colorado	187.77	101.0
28	Iowa	187.52	100.9
29	Kentucky	185.57	99.8
30	Idaho	184.79	99.4
31	Alabama	184.44	99.2
32	Georgia	181.68	97.7
33	Nebraska	179.95	96.8
34	Oklahoma	178.59	96.1
35	Ohio	175.26	94.3
36	Tennessee	174.98	94.1
37	Texas	173.50	93.3
38	Arkansas	173.33	93.3
39	Kansas	171.18	92.1
40	Massachusetts	170.66	91.8
41	North Carolina	169.18	91.0
42	Maryland	166.43	89.5
43	Pennsylvania	166.02	89.3
44	Indiana	165.60	89.1
45	Florida	165.34	89.0
46	New Jersey	164.27	88.4
47	Illinois	162.01	87.2
48	Virginia	158.88	85.5
49	Missouri	151.20	81.3
50	Connecticut	150.29	80.9
51	New Hampshire	144.75	77.9

Table 35. All State and Local Expenditure for Education Services: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$931.22	100.0
1	Alaska	\$2,372.90	254.8
2	Wyoming	1,614.75	173.4
3	Delaware	1,149.02	123.4
4	New York	1,136.71	122.1
5	Minnesota	1,130.99	121.5
6	Vermont	1,105.13	118.7
7	Michigan	1,087.04	116.7
8	North Dakota	1,081.25	116.1
9	Montana	1,075.73	115.5
10	Arizona	1,070.51	115.0
11	Oregon	1,064.69	114.3
12	Utah	1,063.63	114.2
13	Wisconsin	1,063.42	114.2
14	Colorado	1,037.19	111.4
15	Washington	1,009.19	108.4
16	New Mexico	1,005.73	108.0
17	New Jersey	996.78	107.0
18	Iowa	991.00	106.4
19	Nebraska	987.05	106.0
20	California	976.52	104.9
21	Kansas	959.30	103.0
22	Texas	938.36	100.8
23	Virginia	937.67	100.7
24	Maryland	935.57	100.5
25	Dist. of Col.	911.45	97.9
26	Indiana	905.41	97.2
27	North Carolina	899.57	96.6
28	Ohio	892.04	95.8
29	Rhode Island	889.35	95.5
30	Connecticut	887.47	95.3
31	South Carolina	884.27	95.0
32	Maine	881.48	94.7
33	Illinois	863.35	92.7
34	Massachusetts	854.89	91.8
35	West Virginia	849.33	91.2
36	Oklahoma	840.28	90.2
37	Georgia	839.96	90.2
38	South Dakota	831.72	89.3
39	Pennsylvania	830.11	89.1
40	Idaho	816.99	87.7
41	New Hampshire	808.34	86.8
42	Nevada	800.59	86.0
43	Arkansas	792.55	85.1
44	Missouri	791.28	85.0
45	Alabama	781.46	83.9
46	Louisiana	765.59	82.2
47	Hawaii	757.89	81.4
48	Florida	751.35	80.7
49	Mississippi	735.67	79.0
50	Kentucky	718.82	77.2
51	Tennessee	700.48	75.2

Table 36. All State and Local Expenditure for Education
 Services: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$64.22	100.0
1	Alaska	\$131.20	204.3
2	Wyoming	122.01	190.0
3	Utah	97.71	152.2
4	Montana	90.03	140.2
5	New Mexico	89.30	139.1
6	North Dakota	85.79	133.6
7	Vermont	83.88	130.6
8	Arizona	81.06	126.2
9	Oregon	80.66	125.6
10	West Virginia	79.41	123.7
11	South Carolina	79.38	123.6
12	Delaware	77.91	121.3
13	Wisconsin	76.81	119.6
14	Minnesota	76.00	118.4
15	Mississippi	75.72	117.9
16	Michigan	74.02	115.3
17	Iowa	73.81	114.9
18	North Carolina	73.24	114.1
19	Idaho	72.48	112.9
20	Arkansas	72.05	112.2
21	Nebraska	71.66	111.6
22	South Dakota	70.50	109.8
23	Texas	70.06	109.1
24	Maine	69.72	108.6
25	Alabama	69.46	108.2
26	Indiana	69.27	107.9
27	Colorado	68.69	107.0
28	Washington	68.38	106.5
29	Louisiana	67.79	105.6
30	Oklahoma	67.73	105.5
31	New York	66.63	103.8
32	Kansas	65.90	102.6
33	Ohio	64.21	100.0
34	Kentucky	63.94	99.6
35	Georgia	63.67	99.2
36	Virginia	62.08	96.7
37	Rhode Island	61.70	96.1
38	California	59.23	92.2
39	Tennessee	59.00	91.9
40	Pennsylvania	58.49	91.1
41	Missouri	57.80	90.0
42	Maryland	56.37	87.8
43	Illinois	55.54	86.5
44	Nevada	54.22	84.4
45	New Jersey	53.88	83.9
46	Florida	52.83	82.3
47	New Hampshire	52.29	81.4
48	Hawaii	51.90	80.8
49	Massachusetts	48.43	75.4
50	Dist. of Col.	46.69	72.7
51	Connecticut	45.59	71.0

Table 37. All State and Local Expenditure for Elementary and Secondary Education: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$644.13	100.0
1	Alaska	\$1,828.23	283.8
2	Wyoming	1,181.74	183.5
3	New York	860.78	133.6
4	Montana	787.25	122.2
5	Dist. of Col.	773.57	120.1
6	New Jersey	755.94	117.4
7	Minnesota	750.67	116.5
8	Michigan	733.69	113.9
9	Oregon	731.61	113.6
10	Colorado	726.92	112.9
11	Vermont	710.22	110.3
12	Arizona	697.88	108.3
13	Wisconsin	694.31	107.8
14	Connecticut	680.97	105.7
15	Washington	680.54	105.7
16	New Mexico	677.50	105.2
17	Texas	665.68	103.3
18	Delaware	661.08	102.6
19	North Dakota	653.48	101.5
20	Nebraska	644.83	100.1
21	Utah	644.70	100.1
22	California	642.66	99.8
23	Kansas	636.94	98.9
24	Massachusetts	635.03	98.6
25	Virginia	633.59	98.4
26	Pennsylvania	633.40	98.3
27	Maryland	630.40	97.9
28	Ohio	629.23	97.7
29	Georgia	622.66	96.7
30	Maine	621.58	96.5
31	West Virginia	618.49	96.0
32	New Hampshire	603.58	93.7
33	Rhode Island	595.78	92.5
34	Iowa	585.33	90.9
35	Illinois	585.28	90.9
36	Oklahoma	583.02	90.5
37	Nevada	578.31	89.8
38	Indiana	574.62	89.2
39	Florida	573.28	89.0
40	North Carolina	572.12	88.8
41	South Carolina	567.70	88.1
42	South Dakota	566.02	87.9
43	Missouri	544.63	84.6
44	Arkansas	534.01	82.9
45	Louisiana	515.38	80.0
46	Idaho	501.12	77.8
47	Hawaii	475.10	73.8
48	Mississippi	474.29	73.6
49	Kentucky	442.79	68.7
50	Tennessee	432.19	67.1
51	Alabama	420.92	65.3

Table 38. All State and Local Expenditure for Elementary and Secondary Education: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$44.42	100.0
1	Alaska	\$101.09	227.6
2	Wyoming	89.29	201.0
3	Montana	65.89	148.3
4	New Mexico	60.15	135.4
5	Utah	59.22	133.3
6	West Virginia	57.83	130.2
7	Oregon	55.43	124.8
8	Vermont	53.91	121.4
9	Arizona	52.84	119.0
10	North Dakota	51.85	116.7
11	South Carolina	50.96	114.7
12	New York	50.46	113.6
13	Minnesota	50.45	113.6
14	Wisconsin	50.15	112.9
15	Michigan	49.96	112.5
16	Texas	49.70	111.9
17	Maine	49.16	110.7
18	Mississippi	48.82	109.9
19	Arkansas	48.55	109.3
20	Colorado	48.14	108.4
21	South Dakota	47.98	108.0
22	Georgia	47.20	106.3
23	Oklahoma	46.99	105.8
24	Nebraska	46.81	105.4
25	North Carolina	46.58	104.9
26	Washington	46.11	103.8
27	Louisiana	45.63	102.7
28	Ohio	45.30	102.0
29	Delaware	44.82	100.9
30	Pennsylvania	44.63	100.5
31	Idaho	44.45	100.1
32	Indiana	43.96	99.0
33	Kansas	43.76	98.5
34	Iowa	43.59	98.1
35	Virginia	41.95	94.4
36	Rhode Island	41.33	93.0
37	New Jersey	40.87	92.0
38	Florida	40.31	90.8
39	Missouri	39.79	89.6
40	Dist. of Col.	39.63	89.2
41	Kentucky	39.38	88.7
42	Nevada	39.16	88.2
43	New Hampshire	39.05	87.9
44	California	38.98	87.7
45	Maryland	37.98	85.5
46	Illinois	37.65	84.8
47	Alabama	37.41	84.2
48	Tennessee	36.40	81.9
49	Massachusetts	35.98	81.0
50	Connecticut	34.98	78.8
51	Hawaii	32.54	73.2

Table 39. All State and Local Expenditure for Higher Education:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$247.50	100.0
1	Alaska	\$430.84	174.1
2	Wyoming	400.99	162.0
3	Delaware	398.77	161.1
4	North Dakota	390.81	157.9
5	Utah	378.83	153.1
6	Iowa	371.15	150.0
7	Arizona	341.00	137.8
8	Minnesota	335.42	135.5
9	Wisconsin	331.79	134.1
10	Vermont	325.62	131.6
11	Michigan	322.38	130.3
12	Nebraska	311.07	125.7
13	Oregon	304.12	122.9
14	Kansas	303.39	122.6
15	California	301.99	122.0
16	New Mexico	297.19	120.1
17	Washington	297.17	120.1
18	North Carolina	295.04	119.2
19	Colorado	290.39	117.3
20	Indiana	286.08	115.6
21	Idaho	282.54	114.2
22	Virginia	271.37	109.6
23	Hawaii	269.49	108.9
24	South Carolina	267.32	108.0
25	Maryland	264.50	106.9
26	Alabama	258.67	104.5
27	Texas	257.13	103.9
28	Ohio	243.66	98.5
29	South Dakota	235.09	95.0
30	Oklahoma	234.17	94.6
31	Montana	228.06	92.1
32	Illinois	227.80	92.0
33	Mississippi	225.67	91.2
34	Missouri	222.77	90.0
35	Kentucky	222.52	89.9
36	New York	215.66	87.1
37	Tennessee	208.85	84.4
38	Louisiana	208.22	84.1
39	New Jersey	207.20	83.7
40	Rhode Island	204.59	82.7
41	Maine	204.24	82.5
42	Arkansas	200.81	81.1
43	Nevada	197.38	79.8
44	Georgia	189.86	76.7
45	West Virginia	188.20	76.0
46	New Hampshire	178.75	72.2
47	Massachusetts	176.21	71.2
48	Connecticut	158.15	63.9
49	Dist. of Col.	137.88	55.7
50	Florida	134.95	54.5
51	Pennsylvania	130.40	52.7

Table 40. All State and Local Expenditure for Higher Education:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$17.07	100.0
1	Utah	\$34.80	203.9
2	North Dakota	31.01	181.7
3	Wyoming	30.30	177.5
4	Iowa	27.64	162.0
5	Delaware	27.04	158.4
6	New Mexico	26.39	154.6
7	Arizona	25.82	151.3
8	Idaho	25.06	146.9
9	Vermont	24.71	144.8
10	North Carolina	24.02	140.8
11	South Carolina	24.00	140.6
12	Wisconsin	23.97	140.4
13	Alaska	23.82	139.6
14	Mississippi	23.23	136.1
15	Oregon	23.04	135.0
16	Alabama	22.99	134.7
17	Nebraska	22.58	132.3
18	Minnesota	22.54	132.1
19	Michigan	21.95	128.6
20	Indiana	21.89	128.2
21	Kansas	20.84	122.1
22	Washington	20.13	118.0
23	South Dakota	19.93	116.8
24	Kentucky	19.79	116.0
25	Colorado	19.23	112.7
26	Texas	19.20	112.5
27	Montana	19.09	111.8
28	Oklahoma	18.87	110.6
29	Hawaii	18.46	108.1
30	Louisiana	18.44	108.0
31	California	18.32	107.3
32	Arkansas	18.26	107.0
33	Virginia	17.97	105.3
34	West Virginia	17.60	103.1
35	Tennessee	17.59	103.1
36	Ohio	17.54	102.8
37	Missouri	16.27	95.3
38	Maine	16.15	94.6
39	Maryland	15.94	93.4
40	Illinois	14.65	85.9
41	Georgia	14.39	84.3
42	Rhode Island	14.19	83.2
43	Nevada	13.37	78.3
44	New York	12.64	74.1
45	New Hampshire	11.56	67.8
46	New Jersey	11.20	65.6
47	Massachusetts	9.98	58.5
48	Florida	9.49	55.6
49	Pennsylvania	9.19	53.8
50	Connecticut	8.12	47.6
51	Dist. of Col.	7.06	41.4

Table 41. All State and Local Expenditure for Public Welfare:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$339.03	100.0
1	Dist. of Col.	\$897.31	264.7
2	New York	658.32	194.2
3	Alaska	554.66	163.6
4	Massachusetts	529.41	156.2
5	Rhode Island	508.82	150.1
6	Wisconsin	504.73	148.9
7	Minnesota	479.44	141.4
8	Michigan	469.06	138.4
9	California	468.40	138.2
10	Maine	434.74	128.2
11	Ohio	391.28	115.4
12	Pennsylvania	376.80	111.1
13	Connecticut	369.54	109.0
14	Vermont	360.30	106.3
15	New Jersey	354.64	104.6
16	North Dakota	351.48	103.7
17	Illinois	337.12	99.4
18	Washington	319.03	94.1
19	Maryland	309.89	91.4
20	Montana	306.74	90.5
21	Iowa	305.59	90.1
22	Hawaii	288.53	85.1
23	Colorado	280.09	82.6
24	Kentucky	269.98	79.6
25	West Virginia	269.47	79.5
26	Nebraska	261.10	77.0
27	Oklahoma	258.91	76.4
28	Indiana	257.72	76.0
29	New Hampshire	255.93	75.5
30	Tennessee	250.38	73.9
31	Louisiana	236.14	69.7
32	Utah	233.67	68.9
33	Wyoming	232.55	68.6
34	Arkansas	227.48	67.1
35	New Mexico	219.36	64.7
36	South Dakota	218.04	64.3
37	Missouri	217.17	64.1
38	Delaware	217.07	64.0
39	Arizona	214.82	63.4
40	Kansas	213.87	63.1
41	Oregon	212.65	62.7
42	Mississippi	211.92	62.5
43	Georgia	209.41	61.8
44	North Carolina	196.98	58.1
45	Virginia	188.17	55.5
46	South Carolina	181.25	53.5
47	Florida	171.23	50.5
48	Idaho	170.24	50.2
49	Nevada	164.76	48.6
50	Texas	158.72	46.8
51	Alabama	157.19	46.4

Table 42. All State and Local Expenditure for Public Welfare:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$23.38	100.0
1	Dist. of Col.	\$45.97	196.6
2	New York	38.59	165.0
3	Wisconsin	36.46	155.9
4	Rhode Island	35.30	151.0
5	Maine	34.39	147.1
6	Minnesota	32.22	137.8
7	Michigan	31.94	136.6
8	Alaska	30.67	131.2
9	Massachusetts	29.99	128.3
10	California	28.41	121.5
11	Ohio	28.17	120.5
12	North Dakota	27.89	119.3
13	Vermont	27.35	117.0
14	Pennsylvania	26.55	113.6
15	Montana	25.67	109.8
16	West Virginia	25.20	107.8
17	Kentucky	24.01	102.7
18	Iowa	22.76	97.3
19	Mississippi	21.81	93.3
20	Illinois	21.69	92.8
21	Washington	21.62	92.5
22	Utah	21.47	91.8
23	Tennessee	21.09	90.2
24	Louisiana	20.91	89.4
25	Oklahoma	20.87	89.3
26	Arkansas	20.68	88.5
27	Hawaii	19.76	84.5
28	Indiana	19.72	84.3
29	New Mexico	19.48	83.3
30	New Jersey	19.17	82.0
31	Connecticut	18.98	81.2
32	Nebraska	18.95	81.1
33	Maryland	18.67	79.9
34	Colorado	18.55	79.3
35	South Dakota	18.48	79.1
36	Wyoming	17.57	75.2
37	New Hampshire	16.56	70.8
38	South Carolina	16.27	69.6
39	Arizona	16.27	69.6
40	Oregon	16.11	68.9
41	North Carolina	16.04	68.6
42	Georgia	15.87	67.9
43	Missouri	15.86	67.9
44	Idaho	15.10	64.6
45	Delaware	14.72	63.0
46	Kansas	14.69	62.8
47	Alabama	13.97	59.8
48	Virginia	12.46	53.3
49	Florida	12.04	51.5
50	Texas	11.85	50.7
51	Nevada	11.16	47.7

Table 43. All State and Local Expenditure for Health: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$69.28	100.0
1	Dist. of Col.	\$189.57	273.6
2	Wyoming	150.60	217.4
3	Alaska	141.08	203.6
4	Michigan	121.13	174.8
5	Massachusetts	110.63	159.7
6	New York	93.74	135.3
7	Delaware	90.76	131.0
8	Rhode Island	87.84	126.8
9	California	86.02	124.2
10	Hawaii	82.81	119.5
11	New Hampshire	81.87	118.2
12	Utah	81.85	118.1
13	Montana	78.62	113.5
14	South Carolina	77.72	112.2
15	Ohio	77.52	111.9
16	Virginia	75.81	109.4
17	Florida	73.35	105.9
18	Wisconsin	72.85	105.1
19	Washington	71.79	103.6
20	Missouri	71.55	103.3
21	New Mexico	69.54	100.4
22	Tennessee	64.38	92.9
23	New Jersey	63.79	92.1
24	West Virginia	63.04	91.0
25	North Carolina	62.85	90.7
26	Alabama	61.63	89.0
27	North Dakota	60.44	87.2
28	Colorado	59.96	86.5
29	Illinois	59.28	85.6
30	South Dakota	58.62	84.6
31	Vermont	58.07	83.8
32	Arizona	57.08	82.4
33	Connecticut	56.60	81.7
34	Minnesota	56.20	81.1
35	Oregon	56.00	80.8
36	Pennsylvania	54.82	79.1
37	Maryland	53.29	76.9
38	Georgia	52.48	75.7
39	Idaho	51.15	73.8
40	Nevada	48.90	70.6
41	Maine	48.35	69.8
42	Kentucky	46.92	67.7
43	Louisiana	46.82	67.6
44	Indiana	46.40	67.0
45	Iowa	46.25	66.8
46	Mississippi	45.78	66.1
47	Texas	42.06	60.7
48	Arkansas	40.66	58.7
49	Kansas	39.75	57.4
50	Oklahoma	39.26	56.7
51	Nebraska	27.14	39.2

Table 44. All State and Local Expenditure for Health: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$4.78	100.0
1	Wyoming	\$11.38	238.2
2	Dist. of Col.	9.71	203.3
3	Michigan	8.25	172.6
4	Alaska	7.80	163.3
5	Utah	7.52	157.4
6	South Carolina	6.98	146.0
7	Montana	6.58	137.7
8	Massachusetts	6.27	131.2
9	New Mexico	6.17	129.2
10	Delaware	6.15	128.8
11	Rhode Island	6.09	127.5
12	West Virginia	5.89	123.4
13	Hawaii	5.67	118.7
14	Ohio	5.58	116.8
15	New York	5.49	115.0
16	Alabama	5.48	114.6
17	Tennessee	5.42	113.5
18	New Hampshire	5.30	110.9
19	Wisconsin	5.26	110.1
20	Missouri	5.23	109.4
21	California	5.22	109.2
22	Florida	5.16	107.9
23	North Carolina	5.12	107.1
24	Virginia	5.02	105.1
25	South Dakota	4.97	104.0
26	Washington	4.86	101.8
27	North Dakota	4.80	100.4
28	Mississippi	4.71	98.6
29	Idaho	4.54	95.0
30	Vermont	4.41	92.3
31	Arizona	4.32	90.5
32	Oregon	4.24	88.8
33	Kentucky	4.17	87.4
34	Louisiana	4.15	86.8
35	Georgia	3.98	83.3
36	Colorado	3.97	83.1
37	Pennsylvania	3.86	80.8
38	Maine	3.82	80.0
39	Illinois	3.81	79.8
40	Minnesota	3.78	79.0
41	Arkansas	3.70	77.4
42	Indiana	3.55	74.3
43	New Jersey	3.45	72.2
44	Iowa	3.44	72.1
45	Nevada	3.31	69.3
46	Maryland	3.21	67.2
47	Oklahoma	3.16	66.2
48	Texas	3.14	65.7
49	Connecticut	2.91	60.9
50	Kansas	2.73	57.1
51	Nebraska	1.97	41.2

Table 45. All State and Local Expenditure for Hospitals: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$164.78	100.0
1	Georgia	\$379.69	230.4
2	Wyoming	377.17	228.9
3	New York	301.10	182.7
4	Dist. of Col.	295.80	179.5
5	Mississippi	278.10	168.8
6	Alabama	263.22	159.7
7	Louisiana	246.15	149.4
8	Nebraska	237.74	144.3
9	South Carolina	216.82	131.6
10	Iowa	204.08	123.9
	Minnesota	202.32	122.8
12	Tennessee	201.14	122.1
13	California	182.97	111.0
14	Oklahoma	169.29	102.7
15	Florida	168.80	102.4
16	Massachusetts	167.52	101.7
17	Indiana	166.18	100.9
18	Michigan	165.99	100.7
19	Kansas	159.55	96.8
20	Connecticut	149.91	91.0
21	Missouri	147.72	89.6
22	Colorado	146.75	89.1
23	Texas	146.05	88.6
24	Virginia	144.92	87.9
25	Idaho	143.88	87.3
26	Nevada	143.53	87.1
27	North Carolina	140.12	85.0
28	New Mexico	133.05	80.7
29	Arkansas	132.53	80.4
30	Ohio	127.91	77.6
31	Washington	124.15	75.3
32	Oregon	120.09	72.9
33	New Jersey	110.79	67.2
34	Rhode Island	108.90	66.1
35	North Dakota	105.13	63.8
36	Alaska	103.55	62.8
37	Hawaii	102.40	62.1
38	Wisconsin	99.02	60.1
39	Illinois	98.17	59.6
40	Utah	92.51	56.1
41	Kentucky	83.03	50.4
42	West Virginia	81.52	49.5
43	Pennsylvania	74.59	45.3
44	Montana	69.30	42.1
45	Arizona	68.95	41.8
46	Maine	68.43	41.5
47	South Dakota	62.62	38.0
48	Maryland	59.99	36.4
49	Delaware	56.63	34.4
50	New Hampshire	40.75	24.7
51	Vermont	40.03	24.3

Table 46. All State and Local Expenditure for Hospitals: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$11.36	100.0
1	Georgia	\$28.78	253.3
2	Mississippi	28.62	251.9
3	Wyoming	28.50	250.8
4	Alabama	23.39	205.9
5	Louisiana	21.80	191.8
6	South Carolina	19.46	171.3
7	New York	17.65	155.3
8	Nebraska	17.26	151.9
9	Tennessee	16.94	149.1
10	Iowa	15.20	133.8
11	Dist. of Col.	15.15	133.3
12	Oklahoma	13.64	120.1
13	Minnesota	13.60	119.6
14	Idaho	12.76	112.3
15	Indiana	12.71	111.9
16	Arkansas	12.05	106.0
17	Florida	11.87	104.5
18	New Mexico	11.81	104.0
19	North Carolina	11.41	100.4
20	Michigan	11.30	99.5
21	California	11.10	97.7
22	Kansas	10.96	96.5
23	Texas	10.90	96.0
24	Missouri	10.79	95.0
25	Nevada	9.72	85.5
26	Colorado	9.72	85.5
27	Virginia	9.60	84.4
28	Massachusetts	9.49	83.5
29	Ohio	9.21	81.0
30	Oregon	9.10	80.1
31	Utah	8.50	74.8
32	Washington	8.41	74.0
33	North Dakota	8.34	73.4
34	Connecticut	7.70	67.8
35	West Virginia	7.62	67.1
36	Rhode Island	7.55	66.5
37	Kentucky	7.39	65.0
38	Wisconsin	7.15	62.9
39	Hawaii	7.01	61.7
40	Illinois	6.31	55.6
41	New Jersey	5.99	52.7
42	Montana	5.80	51.0
43	Alaska	5.73	50.4
44	Maine	5.41	47.6
45	South Dakota	5.31	46.7
46	Pennsylvania	5.26	46.3
47	Arizona	5.22	45.9
48	Delaware	3.84	33.8
49	Maryland	3.61	31.8
50	Vermont	3.04	26.7
51	New Hampshire	2.64	23.2

Table 47. All State and Local Expenditure for Highways: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$214.46	100.0
1	Alaska	\$1,111.54	518.3
2	Wyoming	657.65	306.7
3	Montana	379.54	177.0
4	Arizona	363.51	169.5
5	South Dakota	347.10	161.8
6	Vermont	339.16	158.1
7	North Dakota	336.25	156.8
8	New Mexico	318.31	148.4
9	Minnesota	315.10	146.9
10	Iowa	314.59	146.7
11	Kansas	313.46	146.2
12	Nebraska	284.06	132.5
13	Nevada	278.78	130.0
14	Delaware	272.60	127.1
15	West Virginia	267.14	124.6
16	New Hampshire	261.15	121.8
17	Wisconsin	260.40	121.4
18	Maryland	257.90	120.3
19	Connecticut	253.66	118.3
20	Virginia	253.12	118.0
21	Idaho	251.24	117.2
22	Washington	249.16	116.2
23	Colorado	248.71	116.0
24	Kentucky	248.60	115.9
25	Maine	241.14	112.4
26	Texas	240.61	112.2
27	New Jersey	238.01	111.0
28	Oregon	229.64	107.1
29	Louisiana	227.73	106.2
30	Illinois	220.06	102.6
31	Pennsylvania	216.21	100.8
32	Utah	214.59	100.1
33	New York	213.84	99.7
34	Arkansas	213.80	99.7
35	Mississippi	210.28	98.1
36	Oklahoma	201.63	94.0
37	Georgia	198.58	92.6
38	Tennessee	191.63	89.4
39	Missouri	189.05	88.2
40	Dist. of Col.	187.07	87.2
41	Michigan	176.97	82.5
42	Indiana	176.28	82.2
43	Ohio	176.20	82.2
44	Florida	174.98	81.6
45	Alabama	174.15	81.2
46	Massachusetts	166.19	77.5
47	Rhode Island	165.84	77.3
48	North Carolina	161.48	75.3
49	California	141.15	65.8
50	Hawaii	136.57	63.7
51	South Carolina	133.68	62.3

Table 48. All State and Local Expenditure for Highways: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$14.79	100.0
1	Alaska	\$61.46	415.6
2	Wyoming	49.69	336.0
3	Montana	31.77	214.8
4	South Dakota	29.42	198.9
5	New Mexico	28.26	191.1
6	Arizona	27.52	186.1
7	North Dakota	26.68	180.4
8	Vermont	25.74	174.1
9	West Virginia	24.98	168.9
10	Iowa	23.43	158.4
11	Idaho	22.29	150.7
12	Kentucky	22.11	149.5
13	Mississippi	21.64	146.3
14	Kansas	21.53	145.6
15	Minnesota	21.18	143.2
16	Nebraska	20.62	139.4
17	Louisiana	20.16	136.3
18	Utah	19.71	133.3
19	Arkansas	19.44	131.4
20	Maine	19.07	129.0
21	Nevada	18.88	127.7
22	Wisconsin	18.81	127.2
23	Delaware	18.48	125.0
24	Texas	17.96	121.5
25	Oregon	17.40	117.6
26	New Hampshire	16.89	114.2
27	Washington	16.88	114.1
28	Virginia	16.76	113.3
29	Colorado	16.47	111.4
30	Oklahoma	16.25	109.9
31	Tennessee	16.14	109.1
32	Maryland	15.54	105.1
33	Alabama	15.48	104.7
34	Pennsylvania	15.24	103.0
35	Georgia	15.05	101.8
36	Illinois	14.16	95.7
37	Missouri	13.81	93.4
38	Indiana	13.49	91.2
39	North Carolina	13.15	88.9
40	Connecticut	13.03	88.1
41	New Jersey	12.87	87.0
42	Ohio	12.68	85.8
43	New York	12.53	84.8
44	Florida	12.30	83.2
45	Michigan	12.05	81.5
46	South Carolina	12.00	81.1
47	Rhode Island	11.51	77.8
48	Dist. of Col.	9.58	64.8
49	Massachusetts	9.41	63.7
50	Hawaii	9.35	63.2
51	California	8.56	57.9

Table 49. All State and Local Expenditure for Police Protection:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$101.42	100.0
1	Dist. of Col.	\$372.56	367.4
2	Alaska	211.45	208.5
3	New York	158.22	156.0
4	California	144.91	142.9
5	Nevada	134.88	133.0
6	Arizona	128.43	126.6
7	New Jersey	124.63	122.9
8	Florida	123.59	121.9
9	Wyoming	123.11	121.4
10	Colorado	117.01	115.4
11	Maryland	113.20	111.6
12	Illinois	110.96	109.4
13	Michigan	106.25	104.8
14	Connecticut	106.18	104.7
15	Massachusetts	106.04	104.6
16	Wisconsin	102.95	101.5
17	Hawaii	101.63	100.2
18	Delaware	100.27	98.9
19	Rhode Island	95.62	94.3
20	New Mexico	95.26	93.9
21	Oregon	95.02	93.7
22	Louisiana	93.61	92.3
23	Washington	88.81	87.6
24	Ohio	87.04	85.8
25	Virginia	85.60	84.4
26	Minnesota	83.29	82.1
27	Utah	82.25	81.1
28	Texas	82.12	81.0
29	Missouri	81.14	80.0
30	New Hampshire	78.44	77.3
31	Georgia	75.37	74.3
32	Pennsylvania	74.93	73.9
33	Kansas	73.87	72.8
34	North Carolina	72.37	71.4
35	Idaho	71.72	70.7
36	Montana	69.58	68.6
37	Iowa	69.48	68.5
38	Oklahoma	66.18	65.3
39	Nebraska	65.96	65.0
40	Alabama	64.05	63.2
41	Tennessee	63.93	63.0
42	South Carolina	63.20	62.3
43	South Dakota	62.21	61.3
44	Maine	62.09	61.2
45	Vermont	61.67	60.8
46	Kentucky	59.15	58.3
47	Indiana	57.69	56.9
48	Mississippi	54.16	53.4
49	North Dakota	53.29	52.5
50	Arkansas	51.28	50.6
51	West Virginia	43.12	42.5

Table 50. All State and Local Expenditure for Police Protection:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$6.99	100.0
1	Dist. of Col.	\$19.09	272.9
2	Alaska	11.69	167.2
3	Arizona	9.72	139.0
4	Wyoming	9.30	133.0
5	New York	9.27	132.6
6	Nevada	9.13	130.6
7	California	8.79	125.7
8	Florida	8.69	124.3
9	New Mexico	8.46	120.9
10	Louisiana	8.29	118.5
11	Colorado	7.75	110.8
12	Utah	7.56	108.0
13	Wisconsin	7.44	106.3
14	Michigan	7.23	103.4
15	Oregon	7.20	102.9
16	Illinois	7.14	102.1
17	Hawaii	6.96	99.5
18	Maryland	6.82	97.5
19	Delaware	6.80	97.2
20	New Jersey	6.74	96.3
21	Rhode Island	6.63	94.9
22	Idaho	6.36	91.0
23	Ohio	6.27	89.6
24	Texas	6.13	87.7
25	Washington	6.02	86.0
26	Massachusetts	6.01	85.9
27	Missouri	5.93	84.8
28	North Carolina	5.89	84.3
29	Montana	5.82	83.3
30	Georgia	5.71	81.7
31	Alabama	5.69	81.4
32	South Carolina	5.67	81.1
33	Virginia	5.67	81.0
34	Minnesota	5.60	80.0
35	Mississippi	5.57	79.7
36	Connecticut	5.45	78.0
37	Tennessee	5.38	77.0
38	Oklahoma	5.33	76.3
39	Pennsylvania	5.28	75.5
40	South Dakota	5.27	75.4
41	Kentucky	5.26	75.2
42	Iowa	5.17	74.0
43	Kansas	5.07	72.6
44	New Hampshire	5.07	72.6
45	Maine	4.91	70.2
46	Nebraska	4.79	68.5
47	Vermont	4.68	66.9
48	Arkansas	4.66	66.7
49	Indiana	4.41	63.1
50	North Dakota	4.23	60.5
51	West Virginia	4.03	57.6

Table 51. All State and Local Expenditure for Fire Protection:
Amount per Capita, FY 1987

Rank		Amount Per..Capita	Percent of U.S. Average
	United States	\$44.82	100.0
1	Dist. of Col.	\$140.89	314.3
2	Alaska	96.61	215.5
3	Nevada	78.04	174.1
4	California	77.08	172.0
5	Massachusetts	76.72	171.2
6	Rhode Island	73.30	163.5
7	New York	62.10	138.5
8	Connecticut	61.52	137.2
9	Oregon	61.33	136.8
10	Illinois	52.39	116.9
11	Maryland	49.76	111.0
12	Washington	48.08	107.3
13	Wisconsin	47.15	105.2
14	Florida	45.66	101.9
15	Hawaii	44.29	98.8
16	Colorado	44.00	98.2
17	Ohio	43.85	97.8
18	Virginia	43.71	97.5
19	Wyoming	43.66	97.4
20	Arizona	43.55	97.2
21	New Hampshire	42.05	93.8
22	New Jersey	41.93	93.5
23	Michigan	36.88	82.3
24	Texas	36.60	81.7
25	Maine	35.89	80.1
26	Georgia	34.52	77.0
27	New Mexico	34.18	76.2
28	Kansas	32.94	73.5
29	Missouri	32.55	72.6
30	Oklahoma	32.35	72.2
31	Tennessee	31.09	69.4
32	Louisiana	30.59	68.2
33	Minnesota	29.67	66.2
34	Utah	29.16	65.1
35	Nebraska	28.89	64.4
36	Idaho	28.78	64.2
37	Alabama	28.07	62.6
38	Indiana	27.96	62.4
39	Iowa	26.84	59.9
40	North Carolina	25.67	57.3
41	North Dakota	25.29	56.4
42	Kentucky	23.44	52.3
43	Vermont	23.13	51.6
44	Montana	21.87	48.8
45	Pennsylvania	21.51	48.0
46	Mississippi	21.50	48.0
47	South Carolina	20.83	46.5
48	South Dakota	19.85	44.3
49	Arkansas	18.67	41.7
50	West Virginia	16.66	37.2
51	Delaware	15.61	34.8

Table 52. All State and Local Expenditure for Fire Protection:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$3.09	100.0
1	Dist. of Col.	\$7.22	233.5
2	Alaska	5.34	172.8
3	Nevada	5.28	171.0
4	Rhode Island	5.08	164.5
5	California	4.68	151.2
6	Oregon	4.65	150.3
7	Massachusetts	4.35	140.6
8	New York	3.64	117.8
9	Wisconsin	3.41	110.2
10	Illinois	3.37	109.0
11	Wyoming	3.30	106.7
12	Arizona	3.30	106.7
13	Washington	3.26	105.4
14	Florida	3.21	103.9
15	Connecticut	3.16	102.2
16	Ohio	3.16	102.1
17	New Mexico	3.03	98.2
18	Hawaii	3.03	98.1
19	Maryland	3.00	97.0
20	Colorado	2.91	94.3
21	Virginia	2.89	93.6
22	Maine	2.84	91.8
23	Texas	2.73	88.4
24	New Hampshire	2.72	88.0
25	Louisiana	2.71	87.6
26	Utah	2.68	86.7
27	Tennessee	2.62	84.7
28	Georgia	2.62	84.7
29	Oklahoma	2.61	84.4
30	Idaho	2.55	82.6
31	Michigan	2.51	81.2
32	Alabama	2.49	80.7
33	Missouri	2.38	76.9
34	New Jersey	2.27	73.3
35	Kansas	2.26	73.2
36	Mississippi	2.21	71.6
37	Indiana	2.14	69.2
38	Nebraska	2.10	67.8
39	North Carolina	2.09	67.6
40	Kentucky	2.08	67.4
41	North Dakota	2.01	64.9
42	Iowa	2.00	64.7
43	Minnesota	1.99	64.5
44	South Carolina	1.87	60.5
45	Montana	1.83	59.2
46	Vermont	1.76	56.8
47	Arkansas	1.70	54.9
48	South Dakota	1.68	54.4
49	West Virginia	1.56	50.4
50	Pennsylvania	1.52	49.0
51	Delaware	1.06	34.2

Table 53. All State and Local Expenditure for Corrections:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$68.35	100.0
1	Dist. of Col.	\$383.10	560.5
2	Alaska	173.56	253.9
3	Nevada	119.74	175.2
4	New York	119.59	175.0
5	California	108.67	159.0
6	Arizona	99.20	145.1
7	Maryland	98.36	143.9
8	Hawaii	78.54	114.9
9	Michigan	77.34	113.1
10	Delaware	75.38	110.3
11	Florida	74.41	108.9
12	New Jersey	72.75	106.4
13	New Mexico	69.62	101.8
14	Virginia	68.23	99.8
15	Washington	67.79	99.2
16	South Carolina	64.54	94.4
17	Georgia	64.20	93.9
18	North Carolina	63.50	92.9
19	Ohio	63.38	92.7
20	Utah	60.08	87.9
21	Massachusetts	59.35	86.8
22	Colorado	59.32	86.8
23	Wyoming	56.31	82.4
24	Oregon	54.22	79.3
25	Louisiana	51.05	74.7
26	Tennessee	51.03	74.7
27	Connecticut	49.65	72.6
28	Texas	49.59	72.5
29	Illinois	47.87	70.0
30	Pennsylvania	47.62	69.7
31	Minnesota	47.38	69.3
32	Missouri	46.63	68.2
33	Wisconsin	44.77	65.5
34	Rhode Island	44.53	65.1
35	Oklahoma	43.88	64.2
36	Maine	41.07	60.1
37	Alabama	40.92	59.9
38	Kansas	40.30	59.0
39	Kentucky	40.07	58.6
40	Indiana	39.19	57.3
41	Nebraska	38.04	55.7
42	Montana	37.20	54.4
43	Iowa	36.56	53.5
44	South Dakota	35.60	52.1
45	New Hampshire	35.25	51.6
46	Vermont	34.16	50.0
47	Idaho	32.30	47.3
48	Mississippi	29.33	42.9
49	Arkansas	29.22	42.7
50	North Dakota	23.51	34.4
51	West Virginia	21.20	31.0

Table 54. All State and Local Expenditure for Corrections:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$4.71	100.0
1	Dist. of Col.	\$19.63	416.3
2	Alaska	9.60	203.6
3	Nevada	8.11	172.0
4	Arizona	7.51	159.3
5	New York	7.01	148.7
6	California	6.59	139.8
7	New Mexico	6.18	131.1
8	Maryland	5.93	125.7
9	South Carolina	5.79	122.9
10	Utah	5.52	117.1
11	Hawaii	5.38	114.1
12	Michigan	5.27	111.7
13	Florida	5.23	111.0
14	North Carolina	5.17	109.7
15	Delaware	5.11	108.4
16	Georgia	4.87	103.2
17	Washington	4.59	97.4
18	Ohio	4.56	96.8
19	Louisiana	4.52	95.9
20	Virginia	4.52	95.8
21	Tennessee	4.30	91.2
22	Wyoming	4.25	90.3
23	Oregon	4.11	87.1
24	New Jersey	3.93	83.4
25	Colorado	3.93	83.3
26	Texas	3.70	78.5
27	Alabama	3.64	77.1
28	Kentucky	3.56	75.6
29	Oklahoma	3.54	75.0
30	Missouri	3.41	72.3
31	Massachusetts	3.36	71.3
32	Pennsylvania	3.36	71.2
33	Maine	3.25	68.9
34	Wisconsin	3.23	68.6
35	Minnesota	3.18	67.6
36	Montana	3.11	66.0
37	Rhode Island	3.09	65.5
38	Illinois	3.08	65.3
39	Mississippi	3.02	64.0
40	South Dakota	3.02	64.0
41	Indiana	3.00	63.6
42	Idaho	2.87	60.8
43	Kansas	2.77	58.7
44	Nebraska	2.76	58.6
45	Iowa	2.72	57.8
46	Arkansas	2.66	56.3
47	Vermont	2.59	55.0
48	Connecticut	2.55	54.1
49	New Hampshire	2.28	48.4
50	West Virginia	1.98	42.1
51	North Dakota	1.87	39.6

Table 55. All State and Local Expenditure for Natural Resources:
Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$40.01	100.0
1	Alaska	\$272.54	681.2
2	Wyoming	168.06	420.1
3	Montana	108.99	272.4
4	North Dakota	97.77	244.4
5	Idaho	83.99	209.9
6	Utah	83.91	209.7
7	California	73.74	184.3
8	Louisiana	72.09	180.2
9	Arizona	71.14	177.8
10	South Dakota	66.09	165.2
11	Washington	62.51	156.2
12	Oregon	60.31	150.7
13	Florida	59.32	148.3
14	Minnesota	58.85	147.1
15	Nebraska	57.31	143.3
16	New Mexico	53.35	133.3
17	Hawaii	52.97	132.4
18	Vermont	51.55	128.9
19	West Virginia	51.22	128.0
20	Delaware	48.69	121.7
21	Kentucky	48.52	121.3
22	Kansas	47.29	118.2
23	Maine	47.04	117.6
24	Iowa	45.76	114.4
25	Nevada	43.79	109.4
26	Mississippi	43.21	108.0
27	Maryland	43.11	107.7
28	Wisconsin	42.55	106.4
29	Arkansas	40.72	101.8
30	Colorado	39.66	99.1
31	Georgia	36.79	92.0
32	South Carolina	35.53	88.8
33	North Carolina	33.86	84.6
34	Texas	33.09	82.7
35	Missouri	30.71	76.8
36	Alabama	30.40	76.0
37	Oklahoma	29.50	73.7
38	Michigan	29.39	73.5
39	New Hampshire	28.28	70.7
40	Indiana	27.18	67.9
41	Virginia	26.15	65.4
42	Pennsylvania	22.97	57.4
43	Tennessee	20.83	52.1
44	Illinois	19.66	49.1
45	Massachusetts	19.36	48.4
46	Connecticut	18.47	46.2
47	New Jersey	16.53	41.3
48	Ohio	15.66	39.1
49	Rhode Island	12.91	32.3
50	New York	12.87	32.2
51	Dist. of Col.	0.00	0.0

Table 56. All State and Local Expenditure for Natural Resources:
Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$2.76	100.0
1	Alaska	\$15.07	546.2
2	Wyoming	12.70	460.3
3	Montana	9.12	330.6
4	North Dakota	7.76	281.2
5	Utah	7.71	279.4
6	Idaho	7.45	270.1
7	Louisiana	6.38	231.3
8	South Dakota	5.60	203.0
9	Arizona	5.39	195.2
10	West Virginia	4.79	173.6
11	New Mexico	4.74	171.7
12	Oregon	4.57	165.6
13	California	4.47	162.1
14	Mississippi	4.45	161.2
15	Kentucky	4.32	156.4
16	Washington	4.23	153.5
17	Florida	4.17	151.2
18	Nebraska	4.16	150.8
19	Minnesota	3.96	143.3
20	Vermont	3.91	141.8
21	Maine	3.72	134.9
22	Arkansas	3.70	134.2
23	Hawaii	3.63	131.5
24	Iowa	3.41	123.5
25	Delaware	3.30	119.7
26	Kansas	3.25	117.8
27	South Carolina	3.19	115.6
28	Wisconsin	3.07	111.4
29	Nevada	2.97	107.5
30	Georgia	2.79	101.1
31	North Carolina	2.76	99.9
32	Alabama	2.70	97.9
33	Colorado	2.63	95.2
34	Maryland	2.60	94.1
35	Texas	2.47	89.5
36	Oklahoma	2.38	86.2
37	Missouri	2.24	81.3
38	Indiana	2.08	75.4
39	Michigan	2.00	72.5
40	New Hampshire	1.83	66.3
41	Tennessee	1.75	63.6
42	Virginia	1.73	62.8
43	Pennsylvania	1.62	58.7
44	Illinois	1.26	45.8
45	Ohio	1.13	40.8
46	Massachusetts	1.10	39.8
47	Connecticut	0.95	34.4
48	Rhode Island	0.90	32.5
49	New Jersey	0.89	32.4
50	New York	0.75	27.3
51	Dist. of Col.	0.00	0.0

Table 57. All State and Local Expenditure for Parks and Recreation: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$45.10	100.0
1	Nevada	\$98.21	217.8
2	Alaska	94.36	209.2
3	Dist. of Col.	85.24	189.0
4	Colorado	83.44	185.0
5	Hawaii	74.17	164.5
6	Illinois	64.95	144.0
7	California	64.83	143.7
	Minnesota	63.52	140.8
9	Maryland	62.39	138.3
10	New York	57.70	127.9
11	Wyoming	56.00	124.2
12	Florida	54.83	121.6
13	New Jersey	53.78	119.2
14	Arizona	51.09	113.3
15	New Mexico	49.38	109.5
16	Washington	49.06	108.8
17	Massachusetts	47.60	105.5
18	Wisconsin	45.20	100.2
19	Utah	43.82	97.2
20	Oregon	43.32	96.0
21	Texas	42.44	94.1
22	Oklahoma	41.80	92.8
23	Michigan	40.69	90.2
24	South Dakota	38.12	84.5
25	Virginia	37.90	84.0
26	Delaware	37.75	83.7
27	Louisiana	35.88	79.5
28	Iowa	35.60	78.9
29	Connecticut	34.65	76.8
30	Tennessee	34.35	76.2
31	Missouri	34.20	75.8
32	Georgia	32.53	72.1
33	Rhode Island	32.47	72.0
34	Kansas	32.19	71.4
35	Nebraska	31.85	70.6
36	North Dakota	30.96	68.6
37	North Carolina	30.51	67.6
38	Ohio	30.48	67.6
39	Alabama	28.62	63.5
40	West Virginia	27.51	61.0
41	Kentucky	24.13	53.5
42	Indiana	23.95	53.1
43	South Carolina	23.40	51.9
44	Montana	23.16	51.3
45	Pennsylvania	22.22	49.3
46	Vermont	20.65	45.8
47	New Hampshire	20.57	45.6
48	Idaho	20.52	45.5
49	Maine	19.34	42.9
50	Arkansas	18.04	40.0
51	Mississippi	15.35	34.0

Table 58. All State and Local Expenditure for Parks and Recreation: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$3.11	100.0
1	Nevada	\$6.65	213.8
2	Colorado	5.53	177.7
3	Alaska	5.22	167.8
4	Hawaii	5.08	163.3
5	New Mexico	4.38	141.0
6	Dist. of Col.	4.37	140.4
	Minnesota	4.27	137.2
8	Wyoming	4.23	136.1
9	Illinois	4.18	134.3
10	Utah	4.03	129.4
11	California	3.93	126.4
12	Arizona	3.87	124.4
13	Florida	3.86	124.0
14	Maryland	3.76	120.9
15	New York	3.38	108.7
16	Oklahoma	3.37	108.5
17	Washington	3.32	106.9
18	Oregon	3.28	105.5
19	Wisconsin	3.26	105.0
20	South Dakota	3.23	103.9
21	Louisiana	3.18	102.1
22	Texas	3.17	101.9
23	New Jersey	2.91	93.5
24	Tennessee	2.89	93.0
25	Michigan	2.77	89.1
26	Massachusetts	2.70	86.7
27	Iowa	2.65	85.2
28	West Virginia	2.57	82.7
29	Delaware	2.56	82.3
30	Alabama	2.54	81.8
31	Virginia	2.51	80.7
32	Missouri	2.50	80.3
33	North Carolina	2.48	79.9
34	Georgia	2.47	79.3
35	North Dakota	2.46	79.0
36	Nebraska	2.31	74.3
37	Rhode Island	2.25	72.4
38	Kansas	2.21	71.1
39	Ohio	2.19	70.5
40	Kentucky	2.15	69.0
41	South Carolina	2.10	67.5
42	Montana	1.94	62.3
43	Indiana	1.83	58.9
44	Idaho	1.82	58.5
45	Connecticut	1.78	57.2
46	Arkansas	1.64	52.7
47	Mississippi	1.58	50.8
48	Vermont	1.57	50.4
49	Pennsylvania	1.57	50.3
50	Maine	1.53	49.2
51	New Hampshire	1.33	42.8

Table 59. All State and Local Expenditure for Sewerage: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$61.06	100.0
1	Alaska	\$176.37	288.8
2	Dist. of Col.	152.32	249.5
3	Wisconsin	100.71	164.9
4	Washington	97.29	159.3
5	New Jersey	90.97	149.0
6	Delaware	85.09	139.4
7	Texas	83.38	136.6
8	Maryland	82.93	135.8
9	Nevada	78.51	128.6
10	Minnesota	75.47	123.6
11	Ohio	75.38	123.5
12	Colorado	74.86	122.6
13	New York	73.33	120.1
14	Illinois	67.37	110.3
15	Virginia	66.65	109.1
16	Louisiana	64.82	106.2
17	Rhode Island	62.53	102.4
18	California	61.46	100.7
19	Massachusetts	61.36	100.5
20	Michigan	59.32	97.2
21	Oklahoma	57.89	94.8
22	Connecticut	56.35	92.3
23	Indiana	55.98	91.7
24	Missouri	55.47	90.8
25	New Mexico	54.82	89.8
26	Oregon	54.50	89.3
27	Hawaii	53.81	88.1
28	Iowa	53.36	87.4
29	New Hampshire	53.06	86.9
30	Maine	52.99	86.8
31	Pennsylvania	48.93	80.1
32	Florida	48.08	78.7
33	Arizona	47.84	78.3
34	Vermont	46.82	76.7
35	Wyoming	45.04	73.8
36	South Carolina	44.55	73.0
37	Utah	42.20	69.1
38	Kentucky	39.51	64.7
39	Tennessee	39.12	64.1
40	Montana	38.67	63.3
41	Arkansas	36.50	59.8
42	Alabama	35.24	57.7
43	Idaho	35.24	57.7
44	Nebraska	35.20	57.7
45	Georgia	34.37	56.3
46	Kansas	34.18	56.0
47	West Virginia	33.42	54.7
48	South Dakota	30.36	49.7
49	Mississippi	27.52	45.1
50	North Dakota	26.62	43.6
51	North Carolina	6.58	10.8

Table 60. All State and Local Expenditure for Sewerage: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$4.21	100.0
1	Alaska	\$9.75	231.6
2	Dist. of Col.	7.80	185.3
3	Wisconsin	7.27	172.8
4	Washington	6.59	156.5
5	Texas	6.23	147.8
6	Delaware	5.77	137.0
7	Louisiana	5.74	136.3
8	Ohio	5.43	128.9
9	Nevada	5.32	126.3
10	Minnesota	5.07	120.4
11	Maryland	5.00	118.7
12	Colorado	4.96	117.7
13	New Jersey	4.92	116.8
14	New Mexico	4.87	115.6
15	Oklahoma	4.67	110.8
16	Virginia	4.41	104.8
17	Rhode Island	4.34	103.0
18	Illinois	4.33	102.9
19	New York	4.30	102.1
20	Indiana	4.28	101.7
21	Maine	4.19	99.5
22	Oregon	4.13	98.1
23	Missouri	4.05	96.2
24	Michigan	4.04	95.9
25	South Carolina	4.00	95.0
26	Iowa	3.97	94.4
27	Utah	3.88	92.1
28	California	3.73	88.5
29	Hawaii	3.69	87.5
30	Arizona	3.62	86.0
31	Vermont	3.55	84.4
32	Kentucky	3.51	83.5
33	Massachusetts	3.48	82.6
34	Pennsylvania	3.45	81.9
35	New Hampshire	3.43	81.5
36	Wyoming	3.40	80.8
37	Florida	3.38	80.3
38	Arkansas	3.32	78.8
39	Tennessee	3.29	78.2
40	Montana	3.24	76.9
41	Alabama	3.13	74.4
42	Idaho	3.13	74.2
43	West Virginia	3.12	74.2
44	Connecticut	2.90	68.8
45	Mississippi	2.83	67.3
46	Georgia	2.61	61.9
47	South Dakota	2.57	61.1
48	Nebraska	2.56	60.7
49	Kansas	2.35	55.8
50	North Dakota	2.11	50.2
51	North Carolina	0.54	12.7

Table 61. All State and Local Expenditure for Housing and Community Development: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$48.34	100.0
1	Dist. of Col.	\$314.96	651.5
2	Alaska	220.66	456.5
3	Massachusetts	113.74	235.3
4	New York	103.13	213.3
5	Hawaii	97.81	202.3
6	Connecticut	78.98	163.4
7	Montana	69.63	144.0
8	Maine	68.67	142.1
9	Maryland	67.52	139.7
10	Delaware	64.29	133.0
11	Rhode Island	59.38	122.8
12	California	59.10	122.3
13	Oregon	58.92	121.9
14	Minnesota	57.79	119.6
15	New Jersey	55.36	114.5
16	Illinois	54.03	111.8
17	Virginia	53.79	111.3
18	Tennessee	47.42	98.1
19	Ohio	44.09	91.2
20	Georgia	43.19	89.4
21	Vermont	43.12	89.2
22	North Dakota	42.87	88.7
23	Kentucky	41.61	86.1
24	Oklahoma	41.22	85.3
25	Pennsylvania	40.76	84.3
26	New Hampshire	40.35	83.5
27	Washington	36.88	76.3
28	Colorado	34.58	71.5
29	Indiana	34.34	71.0
30	North Carolina	34.28	70.9
31	Alabama	32.94	68.1
32	Mississippi	29.51	61.1
33	Missouri	27.83	57.6
34	Utah	27.77	57.4
35	Nevada	26.00	53.8
36	Florida	25.48	52.7
37	Arizona	25.42	52.6
38	Wisconsin	25.35	52.4
39	Texas	25.17	52.1
40	Michigan	24.91	51.5
41	South Dakota	24.83	51.4
42	Idaho	24.66	51.0
43	West Virginia	24.16	50.0
44	Wyoming	24.15	50.0
45	Iowa	23.49	48.6
46	Louisiana	23.35	48.3
47	South Carolina	22.91	47.4
48	Arkansas	22.07	45.7
49	Nebraska	20.58	42.6
50	Kansas	19.87	41.1
51	New Mexico	15.97	33.0

Table 62. All State and Local Expenditure for Housing and Community Development: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$3.33	100.0
1	Dist. of Col.	\$16.13	484.0
2	Alaska	12.20	366.0
3	Hawaii	6.70	200.9
4	Massachusetts	6.44	193.3
5	New York	6.05	181.3
6	Montana	5.83	174.8
7	Maine	5.43	162.9
8	Oregon	4.46	133.9
9	Delaware	4.36	130.8
10	Rhode Island	4.12	123.6
11	Maryland	4.07	122.0
12	Connecticut	4.06	121.7
13	Tennessee	3.99	119.8
14	Minnesota	3.88	116.5
15	Kentucky	3.70	111.0
16	California	3.58	107.5
17	Virginia	3.56	106.8
18	Illinois	3.48	104.3
19	North Dakota	3.40	102.0
20	Oklahoma	3.32	99.7
21	Georgia	3.27	98.2
22	Vermont	3.27	98.2
23	Ohio	3.17	95.2
24	Mississippi	3.04	91.1
25	New Jersey	2.99	89.8
26	Alabama	2.93	87.8
27	Pennsylvania	2.87	86.2
28	North Carolina	2.79	83.7
29	Indiana	2.63	78.8
30	New Hampshire	2.61	78.3
31	Utah	2.55	76.5
32	Washington	2.50	75.0
33	Colorado	2.29	68.7
34	West Virginia	2.26	67.8
35	Idaho	2.19	65.6
36	South Dakota	2.10	63.1
37	Louisiana	2.07	62.0
38	South Carolina	2.06	61.7
39	Missouri	2.03	61.0
40	Arkansas	2.01	60.2
41	Arizona	1.92	57.7
42	Texas	1.88	56.4
43	Wisconsin	1.83	54.9
44	Wyoming	1.82	54.7
45	Florida	1.79	53.7
46	Nevada	1.76	52.8
47	Iowa	1.75	52.5
48	Michigan	1.70	50.9
49	Nebraska	1.49	44.8
50	New Mexico	1.42	42.5
51	Kansas	1.37	41.0

Table 63. All State and Local Expenditure for Governmental Administration: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$143.37	100.0
1	Alaska	\$720.38	502.5
2	Dist. of Col.	364.57	254.3
3	Wyoming	234.11	163.3
4	Nevada	219.91	153.4
5	Hawaii	208.95	145.7
6	Delaware	199.15	138.9
7	Colorado	198.13	138.2
8	New York	189.91	132.5
9	Connecticut	180.38	125.8
10	California	178.96	124.8
11	Oregon	172.52	120.3
12	Arizona	171.28	119.5
13	New Jersey	170.65	119.0
14	Montana	164.55	114.8
15	New Mexico	163.89	114.3
16	Vermont	158.97	110.9
17	Massachusetts	158.72	110.7
18	Minnesota	157.26	109.7
19	Florida	156.69	109.3
20	Utah	156.40	109.1
21	Kansas	152.87	106.6
22	Rhode Island	152.17	106.1
23	Virginia	146.99	102.5
24	Washington	146.20	102.0
25	Maryland	143.62	100.2
26	Michigan	140.50	98.0
27	Illinois	128.94	89.9
28	Wisconsin	125.57	87.6
29	North Dakota	124.79	87.0
30	Ohio	124.06	86.5
31	Georgia	122.99	85.8
32	South Dakota	122.09	85.2
33	New Hampshire	121.31	84.6
34	Louisiana	120.74	84.2
35	West Virginia	118.68	82.8
36	Iowa	118.09	82.4
37	Pennsylvania	117.69	82.1
38	Maine	117.00	81.6
39	Idaho	113.74	79.3
40	Oklahoma	111.45	77.7
41	Texas	109.47	76.4
42	Kentucky	108.81	75.9
43	Nebraska	108.77	75.9
44	North Carolina	107.36	74.9
45	Alabama	105.51	73.6
46	Indiana	101.58	70.9
47	Tennessee	98.48	68.7
48	Missouri	98.39	68.6
49	Mississippi	93.51	65.2
50	South Carolina	90.70	63.3
51	Arkansas	86.23	60.1

Table 64. All State and Local Expenditure for Governmental Administration: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$9.89	100.0
1	Alaska	\$39.83	402.9
2	Dist. of Col.	18.68	188.9
3	Wyoming	17.69	178.9
4	Nevada	14.89	150.6
5	New Mexico	14.55	147.2
6	Utah	14.37	145.3
7	Hawaii	14.31	144.7
8	Montana	13.77	139.3
9	Delaware	13.50	136.6
10	Colorado	13.12	132.7
11	Oregon	13.07	132.2
12	Arizona	12.97	131.2
13	Vermont	12.07	122.0
14	New York	11.13	112.6
15	West Virginia	11.10	112.2
16	Florida	11.02	111.4
17	California	10.85	109.8
18	Louisiana	10.69	108.1
19	Minnesota	10.57	106.9
20	Rhode Island	10.56	106.8
21	Kansas	10.50	106.2
22	South Dakota	10.35	104.7
23	Idaho	10.09	102.1
24	Washington	9.91	100.2
25	North Dakota	9.90	100.1
26	Virginia	9.73	98.4
27	Kentucky	9.68	97.9
28	Mississippi	9.62	97.3
29	Michigan	9.57	96.8
30	Alabama	9.38	94.9
31	Georgia	9.32	94.3
32	Connecticut	9.27	93.7
33	Maine	9.25	93.6
34	New Jersey	9.22	93.3
35	Wisconsin	9.07	91.7
36	Massachusetts	8.99	90.9
37	Oklahoma	8.98	90.9
38	Ohio	8.93	90.3
39	Iowa	8.79	89.0
40	North Carolina	8.74	88.4
41	Maryland	8.65	87.5
42	Illinois	8.29	83.9
43	Tennessee	8.29	83.9
44	Pennsylvania	8.29	83.9
45	Texas	8.17	82.7
46	South Carolina	8.14	82.4
47	Nebraska	7.90	79.9
48	New Hampshire	7.85	79.4
49	Arkansas	7.84	79.3
50	Indiana	7.77	78.6
51	Missouri	7.19	72.7

Table 65. All State and Local Expenditure for Interest on
General Debt: Amount per Capita, FY 1987

Rank		Amount Per Capita	Percent of U.S. Average
	United States	\$171.80	100.0
1	Alaska	\$1,801.71	1048.7
2	Delaware	362.74	211.1
3	Wyoming	335.13	195.1
4	Dist. of Col.	314.62	183.1
5	Rhode Island	266.36	155.0
6	Minnesota	260.00	151.3
7	Oregon	258.02	150.2
8	New York	257.50	149.9
9	New Jersey	251.15	146.2
10	Louisiana	250.60	145.9
11	Nevada	245.01	142.6
12	Hawaii	242.34	141.1
13	Connecticut	230.57	134.2
14	New Mexico	223.20	129.9
15	Montana	213.17	124.1
16	Colorado	209.22	121.8
17	New Hampshire	197.96	115.2
18	Arizona	195.70	113.9
19	Maryland	195.61	113.9
20	Kansas	186.56	108.6
21	Massachusetts	185.42	107.9
22	South Dakota	185.25	107.8
23	Texas	183.91	107.0
24	Pennsylvania	182.82	106.4
25	West Virginia	178.19	103.7
26	Kentucky	177.39	103.3
27	Florida	172.72	100.5
28	Vermont	171.72	100.0
29	North Dakota	165.47	96.3
30	Utah	160.94	93.7
31	Illinois	160.42	93.4
32	Maine	156.40	91.0
33	California	151.00	87.9
34	Wisconsin	141.21	82.2
35	Oklahoma	137.94	80.3
36	Alabama	136.46	79.4
37	Nebraska	128.05	74.5
38	Washington	127.41	74.2
39	Michigan	124.44	72.4
40	Ohio	122.61	71.4
41	Virginia	116.06	67.6
42	Missouri	114.56	66.7
43	Iowa	113.80	66.2
44	Tennessee	111.23	64.7
45	Arkansas	108.01	62.9
46	South Carolina	105.12	61.2
47	Mississippi	104.71	60.9
48	Georgia	97.46	56.7
49	Indiana	91.54	53.3
50	Idaho	78.27	45.6
51	North Carolina	77.00	44.8

Table 66. All State and Local Expenditure for Interest on General Debt: Amount per \$1000 Personal Income, FY 1987

Rank		Amount per \$1000 Personal Income	Percent of U.S. Average
	United States	\$11.85	100.0
1	Alaska	\$99.62	840.9
2	Wyoming	25.32	213.7
3	Delaware	24.60	207.6
4	Louisiana	22.19	187.3
5	New Mexico	19.82	167.3
6	Oregon	19.55	165.0
7	Rhode Island	18.48	156.0
8	Montana	17.84	150.6
9	Minnesota	17.47	147.5
10	West Virginia	16.66	140.6
11	Hawaii	16.60	140.1
12	Nevada	16.59	140.0
13	Dist. of Col.	16.12	136.0
14	Kentucky	15.78	133.2
15	South Dakota	15.70	132.5
16	New York	15.09	127.4
17	Arizona	14.82	125.1
18	Utah	14.78	124.8
19	Colorado	13.86	116.9
20	Texas	13.73	115.9
21	New Jersey	13.58	114.6
22	North Dakota	13.13	110.8
23	Vermont	13.03	110.0
24	Pennsylvania	12.88	108.7
25	Kansas	12.82	108.2
26	New Hampshire	12.81	108.1
27	Maine	12.37	104.4
28	Florida	12.15	102.5
29	Alabama	12.13	102.4
30	Connecticut	11.85	100.0
31	Maryland	11.78	99.5
32	Oklahoma	11.12	93.8
33	Mississippi	10.78	91.0
34	Massachusetts	10.50	88.7
35	Illinois	10.32	87.1
36	Wisconsin	10.20	86.1
37	Arkansas	9.82	82.9
38	South Carolina	9.44	79.6
39	Tennessee	9.37	79.1
40	Nebraska	9.30	78.5
41	California	9.16	77.3
42	Ohio	8.83	74.5
43	Washington	8.63	72.9
44	Iowa	8.48	71.5
45	Michigan	8.47	71.5
46	Missouri	8.37	70.6
47	Virginia	7.68	64.9
48	Georgia	7.39	62.4
49	Indiana	7.00	59.1
50	Idaho	6.94	58.6
51	North Carolina	6.27	52.9

Table 67. Population and Personal Income by States

	Population July 1, 1987 (in Thousands)	Personal Income Calendar Year 1986 (Million Dollars)
United States	243,400	\$3,529,522
Alabama	4,083	\$45,939
Alaska	525	9,495
Arizona	3,386	44,719
Arkansas	2,388	26,268
California	27,663	456,099
Colorado	3,296	49,771
Connecticut	3,211	62,502
Delaware	644	9,498
Dist. of Col.	622	12,142
Florida	12,023	170,980
Georgia	6,222	82,078
Hawaii	1,083	15,814
Idaho	998	11,250
Illinois	11,582	180,052
Indiana	5,531	72,294
Iowa	2,834	38,053
Kansas	2,476	36,042
Kentucky	3,727	41,902
Louisiana	4,461	50,382
Maine	1,187	15,007
Maryland	4,535	75,272
Massachusetts	5,855	103,353
Michigan	9,200	135,113
Minnesota	4,246	63,184
Mississippi	2,625	25,504
Missouri	5,103	69,856
Montana	809	9,666
Nebraska	1,594	21,957
Nevada	1,007	14,870
New Hampshire	1,057	16,339
New Jersey	7,672	141,919
New Mexico	1,500	16,894
New York	17,825	304,095
North Carolina	6,413	78,763
North Dakota	672	8,470
Ohio	10,784	149,807
Oklahoma	3,272	40,595
Oregon	2,724	35,955
Pennsylvania	11,936	169,392
Rhode Island	986	14,213
South Carolina	3,425	38,153
South Dakota	709	8,364
Tennessee	4,855	57,645
Texas	16,789	224,877
Utah	1,680	18,288
Vermont	548	7,220
Virginia	5,904	89,169
Washington	4,538	66,978
West Virginia	1,897	20,289
Wisconsin	4,807	66,549
Wyoming	490	6,485

APPENDIX A. DEFINITIONS OF SELECTED TERMS

The following definitions are taken directly from U.S. Bureau of the Census reports on government finances. For additional information concerning definitions or data, see U.S. Bureau of the Census, Government Finances in 1986-87, GF-87-5, November 1988.

Capital Outlay. Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases 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 Construction and Equipment.

Cash Assistance. See Public Welfare.

Corporate 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.

Current Charges. Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services except by government utilities and liquor stores. 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, gross income of commercial activities, and the like. 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 Expenditure. All expenditures with the exception of capital outlay. Includes--current operations, assistance and subsidies, interest on debt, and insurance benefits and repayments.

Current Operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Death and Gift Taxes. Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments--i.e., all expenditure other than Intergovernmental Expenditure.

Education. Provision or support of schools and facilities for elementary and secondary, higher, and other education. Elementary and Secondary Education includes the provision of public kindergarten through high school education by State and local governments. It encompasses instructional, support, and

auxiliary services (school lunch, student activities, and community services) offered by public school systems. Revenues and expenditures for enterprise activities are included on a gross basis. Higher Education consists of all State and local institutions of higher education. Excluded are agricultural experiment stations and agricultural extension services (included under Natural Resources), university-operated hospitals (included under *Hospitals*), and scholarship and fellowship payments (included under *Other Education*). Other Education includes all Federal Government educational activities with the exception of service academies (which are classified as part of National Defense and International Relations), State Government administrative supervision of elementary and secondary and higher education, scholarship and fellowship payments, aid to private schools, and support of special schools for deaf, blind, and other handicapped persons.

Elementary and Secondary Education. See under *Education*.

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.

Financial Administration. Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Fire Protection. Fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year. The 12-month period at the end of which the government or any governmental agency determines its financial condition and the results of its operations and closes its books.

General Expenditure. All government expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee-retirement or other insurance trust expenditure.

General Revenue. All government revenue except utility revenue, liquor store revenue, and employee-retirement and other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designated for employee-retirement or local utility purposes.

General Sales or Gross Receipts Taxes. See under *Sales and Gross Receipts Taxes*.

Government Administration. Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, and central staff services and

agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health. Out-patient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. Also includes financing, construction, and operation of nursing homes. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operations are classified under *Sewerage*.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under *Police Protection*.

Hospitals. Financing, construction, acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. However, see *Public Welfare* concerning vendor payments under welfare programs.

Housing and Community Development. Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Individual Income Taxes. Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

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 classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

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.

Judicial and Legal. Courts and activities associated with courts including 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 enacted (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, professional examination, and licenses, etc.--as well as license taxes producing substantial revenues.

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and forest fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

Parks and Recreation. Provision and support of recreational and cultural-scientific, scientific facilities and activities including golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums and zoos. Also includes building and operation of convention centers and exhibition halls.

Police Protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related 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. Amounts received distinctly as reimbursement for State-mandated tax relief programs, which have resulted in foregone tax revenue. Includes payments under property tax relief, renters relief, and similar

programs.

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on needs. Expenditures under this heading include: *Cash Assistance* paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families With Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; *Vendor Payments* made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of *Welfare Institutions*. Other *Public Welfare* includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classes under those functional headings rather than here.

Revenue. All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind".

Sales and Gross Receipts Taxes. Taxes, including: "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

General Sales or Gross Receipts Taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or businesses are reported separately under category 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. Specific taxes on items such as alcoholic beverages or tobacco products are examples.

Sanitation. Comprises *Sewerage and Sanitation Other Than Sewerage* (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

Sanitation Other Than Sewerage. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Selective Sales and Gross Receipts Taxes. See under *Sales and Gross Receipts Taxes*.

Severance Taxes. Taxes imposed distinctively on removal of natural products

(e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or 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.

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.

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. Note that local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

Vendor Payments. See under Public Welfare.

APPENDIX B. DATA SOURCES AND RELIABILITY

The underlying data used in compiling this report were obtained by the U.S. Census Bureau from its annual survey of state government finances for fiscal year 1987, a sample survey of local governments, and other sources. A discussion of the sources and limitations of these data can be found in U.S. Bureau of the Census, Government Finances in 1986-87, GF-87-5, November 1988, pp. xi-xiv. Since data on state and local government revenue and expenditure are based in part on a sample rather than a complete enumeration of local governments, these data are subject to sampling error in addition to errors in reporting, classification, and processing. The relative standard errors of the data are given in Appendix E of the Census Bureau report cited above.

Census Bureau data from which its government finance reports are prepared are available on magnetic tape.¹ These data were used by the Advisory Commission on Intergovernmental Relations to produce finance data in a spreadsheet format available on microcomputer diskettes.² For fiscal year 1987, these diskettes include data for 129 categories of revenue and over 200 categories of expenditure.

The documentation accompanying the ACIR diskettes explains how the data were checked for accuracy. According to the documentation, a comparison of the data on the diskettes with data directly from the Census Bureau indicated that all figures check to within five significant digits.

Two minor discrepancies between the data on the ACIR diskettes and the Census Bureau printed report were found. Both concern population estimates.

The first difference is in the estimated total population for the United States. The Census Bureau report shows the total U.S. population (provisional) as of July 1, 1987, to be 243,400,000.³ The figure from the ACIR diskettes is 243,399,000. The ACIR total was calculated as the sum of the estimates for the individual states. The source of the population estimates for

¹For information, write or call Customer Services Branch, Data Users Services Division, U.S. Bureau of the Census, Washington, D.C. 20233. Phone (301) 763-4100.

²For information about ACIR microcomputer diskettes on governmental finances, write or call ACIR, 1111-20th St. N.W., Washington, D.C. 20575. Phone (202) 653-5640.

³U.S. Bureau of the Census, Government Finances in 1986-87, GF-87-5, November 1988, table 35, p. 111.

the Census Bureau report listed the estimate as 244,400,000.⁴ My calculations use the latter figure as the total U.S. population. Consequently, the U.S. per capita figures shown in this report match exactly the figures shown in the Census Bureau report.

Another discrepancy is in the population estimate for West Virginia. The Census Bureau report on government finances shows the population of West Virginia to be 1,919,000; however, the source cited for this figure⁵ gives the population to be 1,897,000 (the figure as shown on the ACIR diskettes). My calculations use the latter figure as the West Virginia population. As a result, the per capita figures in my report and the ranking of West Virginia relative to other states differ slightly from those published by the Census Bureau.

The personal income figures given in the Census Bureau report and those shown on the ACIR diskettes match. However, the note to Table 31 in the Census Bureau report indicates that revenue and expenditure amounts per \$1,000 personal income are based on personal income figures for calendar year 1987. This is not true. Amounts per \$1,000 personal income in the Census Bureau report and in this report are based on estimated personal income for calendar year 1986.

⁴The source cited in the Census Bureau report was U.S. Bureau of the Census, Current Population Reports, Series P-25, No. 1024, January 1988.

⁵Ibid.