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Staff Papers Series

Staff Paper P88-12

May 1988

PER CAPITA STATE AND LOCAL GOVERNMENT
REVENUE AND EXPENDITURE:

How the States Compare

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University of Minnesota



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PER CAPITA STATE AND LOCAL GOVERNMENT
REVENUE AND EXPENDITURE:

How the States Compare

by Arley D. Waldo
University of Minnesota

Introduction

This report contains state-by-state comparisons of per capita state and local government revenue and expenditure for FY 1986. Fourteen categories of revenue and 19 categories of expenditure are included. For each category, states are ranked by per capita revenue or expenditure. Per capita amounts were calculated using population estimates for July 1, 1986.

The data shown in the tables that follow are derived from the annual survey of government 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 form, 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.

A glossary of selected terms is included for those who are not familiar with definitions used by the Census Bureau.

¹The published data from this survey can be found in U.S. Bureau of the Census, Government Finances in 1985-86, GF-86, No. 5, November 1987, and other reports in this series.

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

Table 1. All State and Local General Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$2,660.59	100.0
1	Alaska	\$12,466.11	468.5
2	Dist. of Col.	\$5,510.86	207.1
3	Wyoming	\$5,395.90	202.8
4	New York	\$3,942.24	148.2
5	Minnesota	\$3,145.12	118.2
6	Delaware	\$3,082.41	115.9
7	Massachusetts	\$3,010.76	113.2
8	New Mexico	\$2,999.00	112.7
9	California	\$2,974.16	111.8
10	New Jersey	\$2,954.58	111.0
11	Connecticut	\$2,940.50	110.5
12	Hawaii	\$2,881.28	108.3
13	Michigan	\$2,879.82	108.2
14	Wisconsin	\$2,805.59	105.5
15	Maryland	\$2,798.12	105.2
16	Montana	\$2,789.45	104.8
17	Rhode Island	\$2,782.74	104.6
18	North Dakota	\$2,765.41	103.9
19	Oregon	\$2,738.69	102.9
20	Nevada	\$2,726.84	102.5
21	Washington	\$2,685.76	100.9
22	Colorado	\$2,682.80	100.8
23	Vermont	\$2,658.29	99.9
24	Utah	\$2,577.99	96.9
25	Nebraska	\$2,501.10	94.0
26	Arizona	\$2,496.09	93.8
27	Iowa	\$2,479.91	93.2
28	Illinois	\$2,476.08	93.1
29	Kansas	\$2,466.67	92.7
30	Louisiana	\$2,460.66	92.5
31	Pennsylvania	\$2,449.05	92.0
32	Maine	\$2,439.89	91.7
33	Ohio	\$2,403.61	90.3
34	Georgia	\$2,370.61	89.1
35	South Dakota	\$2,329.82	87.6
36	Oklahoma	\$2,315.03	87.0
37	Texas	\$2,289.69	86.1
38	Virginia	\$2,287.04	86.0
39	West Virginia	\$2,249.44	84.5
40	Florida	\$2,203.81	82.8
41	Indiana	\$2,167.08	81.5
42	Kentucky	\$2,113.60	79.4
43	New Hampshire	\$2,113.44	79.4
44	Alabama	\$2,111.78	79.4
45	South Carolina	\$2,076.38	78.0
46	North Carolina	\$2,060.37	77.4
47	Mississippi	\$2,028.45	76.2
48	Missouri	\$2,020.29	75.9
49	Tennessee	\$2,016.32	75.8
50	Idaho	\$1,983.30	74.5
51	Arkansas	\$1,891.25	71.1

Table 2. All State and Local General Revenue from Federal Government, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$469.14	100.0
1	Dist. of Col.	\$2,149.81	458.2
2	Wyoming	\$967.92	206.3
3	Alaska	\$898.64	191.6
4	New York	\$690.65	147.2
5	Montana	\$668.54	142.5
6	Vermont	\$610.89	130.2
7	Rhode Island	\$602.05	128.3
8	North Dakota	\$601.91	128.3
9	Maine	\$589.84	125.7
10	South Dakota	\$579.44	123.5
11	Utah	\$556.46	118.6
12	Massachusetts	\$548.88	117.0
13	Oregon	\$528.41	112.6
14	Delaware	\$526.85	112.3
15	New Mexico	\$521.76	111.2
16	California	\$520.39	110.9
17	Minnesota	\$519.04	110.6
18	Michigan	\$517.93	110.4
19	West Virginia	\$511.45	109.0
20	Hawaii	\$501.11	106.8
21	Mississippi	\$500.45	106.7
22	Wisconsin	\$494.44	105.4
23	Pennsylvania	\$475.71	101.4
24	Maryland	\$466.78	99.5
25	Kentucky	\$466.72	99.5
26	Washington	\$459.33	97.9
27	Louisiana	\$451.81	96.3
28	Tennessee	\$451.41	96.2
29	New Jersey	\$450.07	95.9
30	Idaho	\$446.71	95.2
31	Arkansas	\$442.78	94.4
32	Illinois	\$442.61	94.3
33	Nevada	\$441.00	94.0
34	Alabama	\$440.39	93.9
35	Georgia	\$438.91	93.6
36	Ohio	\$437.69	93.3
37	Colorado	\$430.07	91.7
38	Connecticut	\$427.84	91.2
39	Nebraska	\$426.99	91.0
40	Iowa	\$412.61	88.0
41	South Carolina	\$401.63	85.6
42	Virginia	\$393.18	83.8
43	Indiana	\$389.84	83.1
44	North Carolina	\$386.74	82.4
45	New Hampshire	\$386.18	82.3
46	Oklahoma	\$381.90	81.4
47	Kansas	\$374.49	79.8
48	Missouri	\$374.21	79.8
49	Texas	\$329.81	70.3
50	Arizona	\$311.15	66.3
51	Florida	\$298.48	63.6

Table 3. All State and Local General Revenue from Own Sources,
FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$2,191.45	100.0
1	Alaska	\$11,567.46	527.8
2	Wyoming	\$4,427.98	202.1
3	Dist. of Col.	\$3,361.05	153.4
4	New York	\$3,251.59	148.4
5	Minnesota	\$2,626.08	119.8
6	Delaware	\$2,555.56	116.6
7	Connecticut	\$2,512.65	114.7
8	New Jersey	\$2,504.51	114.3
9	New Mexico	\$2,477.23	113.0
10	Massachusetts	\$2,461.88	112.3
11	California	\$2,453.77	112.0
12	Hawaii	\$2,380.17	108.6
13	Michigan	\$2,361.89	107.8
14	Maryland	\$2,331.34	106.4
15	Wisconsin	\$2,311.15	105.5
16	Nevada	\$2,285.84	104.3
17	Colorado	\$2,252.73	102.8
18	Washington	\$2,226.43	101.6
19	Oregon	\$2,210.28	100.9
20	Arizona	\$2,184.94	99.7
21	Rhode Island	\$2,180.69	99.5
22	North Dakota	\$2,163.50	98.7
23	Montana	\$2,120.91	96.8
24	Kansas	\$2,092.19	95.5
25	Nebraska	\$2,074.11	94.6
26	Iowa	\$2,067.30	94.3
27	Vermont	\$2,047.40	93.4
28	Illinois	\$2,033.46	92.8
29	Utah	\$2,021.53	92.2
30	Louisiana	\$2,008.85	91.7
31	Pennsylvania	\$1,973.34	90.0
32	Ohio	\$1,965.92	89.7
33	Texas	\$1,959.88	89.4
34	Oklahoma	\$1,933.14	88.2
35	Georgia	\$1,931.70	88.1
36	Florida	\$1,905.32	86.9
37	Virginia	\$1,893.86	86.4
38	Maine	\$1,850.05	84.4
39	Indiana	\$1,777.24	81.1
40	South Dakota	\$1,750.38	79.9
41	West Virginia	\$1,737.99	79.3
42	New Hampshire	\$1,727.25	78.8
43	South Carolina	\$1,674.75	76.4
44	North Carolina	\$1,673.63	76.4
45	Alabama	\$1,671.39	76.3
46	Kentucky	\$1,646.88	75.2
47	Missouri	\$1,646.09	75.1
48	Tennessee	\$1,564.91	71.4
49	Idaho	\$1,536.59	70.1
50	Mississippi	\$1,528.00	69.7
51	Arkansas	\$1,448.48	66.1

Table 4. All State and Local Tax Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$1,547.44	100.0
1	Alaska	\$4,488.53	290.1
2	Dist. of Col.	\$2,743.13	177.3
3	Wyoming	\$2,627.99	169.8
4	New York	\$2,539.33	164.1
5	Connecticut	\$1,947.40	125.8
6	Massachusetts	\$1,933.31	124.9
7	New Jersey	\$1,867.61	120.7
8	Hawaii	\$1,785.40	115.4
9	Maryland	\$1,742.34	112.6
10	Wisconsin	\$1,730.12	111.8
11	California	\$1,726.57	111.6
12	Minnesota	\$1,715.19	110.8
13	Michigan	\$1,703.39	110.1
14	Delaware	\$1,661.25	107.4
15	Washington	\$1,589.09	102.7
16	Nevada	\$1,558.80	100.7
17	Illinois	\$1,546.46	99.9
18	Rhode Island	\$1,532.08	99.0
19	Colorado	\$1,485.27	96.0
20	Vermont	\$1,483.83	95.9
21	Arizona	\$1,476.16	95.4
22	Pennsylvania	\$1,458.69	94.3
23	Oregon	\$1,435.85	92.8
24	Iowa	\$1,417.43	91.6
25	Maine	\$1,413.78	91.4
26	Ohio	\$1,412.09	91.3
27	Virginia	\$1,403.96	90.7
28	Kansas	\$1,393.88	90.1
29	Montana	\$1,375.78	88.9
30	Nebraska	\$1,338.16	86.5
31	Texas	\$1,291.60	83.5
32	Utah	\$1,291.57	83.5
33	North Dakota	\$1,284.45	83.0
34	Oklahoma	\$1,283.71	83.0
35	Georgia	\$1,280.34	82.7
36	Florida	\$1,273.45	82.3
37	Louisiana	\$1,253.13	81.0
38	New Mexico	\$1,241.37	80.2
39	Indiana	\$1,227.04	79.3
40	North Carolina	\$1,222.25	79.0
41	New Hampshire	\$1,215.78	78.6
42	West Virginia	\$1,214.09	78.5
43	Missouri	\$1,151.86	74.4
44	South Dakota	\$1,141.51	73.8
45	South Carolina	\$1,137.87	73.5
46	Kentucky	\$1,103.44	71.3
47	Tennessee	\$1,076.75	69.6
48	Idaho	\$1,053.65	68.1
49	Alabama	\$1,021.58	66.0
50	Arkansas	\$1,011.03	65.3
51	Mississippi	\$965.07	62.4

Table 5. All State and Local Property Tax Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$463.38	100.0
1	Wyoming	\$1,172.83	253.1
2	Alaska	\$1,083.53	233.8
3	Dist. of Col.	\$773.29	166.9
4	New Jersey	\$756.69	163.3
5	New York	\$747.96	161.4
6	New Hampshire	\$737.98	159.3
7	Connecticut	\$730.98	157.7
8	Oregon	\$650.56	140.4
9	Montana	\$650.47	140.4
10	Michigan	\$650.04	140.3
11	Rhode Island	\$624.12	134.7
12	Massachusetts	\$601.12	129.7
13	Wisconsin	\$599.85	129.5
14	Nebraska	\$579.21	125.0
15	Vermont	\$556.05	120.0
16	Iowa	\$544.12	117.4
17	Illinois	\$538.86	116.3
18	Kansas	\$532.64	114.9
19	Minnesota	\$528.93	114.1
20	Colorado	\$520.97	112.4
21	Texas	\$516.66	111.5
22	Maine	\$477.83	103.1
23	South Dakota	\$477.34	103.0
24	California	\$450.89	97.3
25	Washington	\$441.56	95.3
26	Maryland	\$438.13	94.6
27	Arizona	\$421.68	91.0
28	Florida	\$410.65	88.6
29	Virginia	\$395.53	85.4
30	Ohio	\$394.43	85.1
31	Indiana	\$393.46	84.9
32	Pennsylvania	\$388.38	83.8
33	Utah	\$366.45	79.1
34	North Dakota	\$364.45	78.6
35	Nevada	\$339.90	73.4
36	Georgia	\$329.18	71.0
37	Hawaii	\$314.19	67.8
38	Idaho	\$299.32	64.6
39	North Carolina	\$264.57	57.1
40	South Carolina	\$260.07	56.1
41	Missouri	\$243.48	52.5
42	Tennessee	\$235.39	50.8
43	Oklahoma	\$233.84	50.5
44	Delaware	\$222.64	48.0
45	Mississippi	\$221.06	47.7
46	West Virginia	\$203.20	43.9
47	Kentucky	\$194.72	42.0
48	Louisiana	\$189.38	40.9
49	Arkansas	\$181.51	39.2
50	New Mexico	\$142.64	30.8
51	Alabama	\$118.19	25.5

Table 6. All State and Local Sales and Gross Receipts Tax Revenue, FY 1986 6

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$559.86	100.0
1	Nevada	\$1,015.74	181.4
2	Washington	\$1,014.29	181.2
3	Hawaii	\$929.15	166.0
4	Dist. of Col.	\$841.48	150.3
5	Connecticut	\$781.21	139.5
6	New York	\$701.12	125.2
7	Arizona	\$700.71	125.2
8	Florida	\$684.06	122.2
9	New Mexico	\$666.06	119.0
10	Tennessee	\$665.52	118.9
11	Louisiana	\$662.77	118.4
12	California	\$622.88	111.3
13	Illinois	\$611.38	109.2
14	West Virginia	\$605.87	108.2
15	New Jersey	\$600.02	107.2
16	Wyoming	\$557.11	99.5
17	Texas	\$554.06	99.0
18	Colorado	\$552.31	98.7
19	Alabama	\$541.15	96.7
20	Missouri	\$540.00	96.5
21	Utah	\$538.95	96.3
22	Minnesota	\$536.21	95.8
23	South Dakota	\$521.50	93.1
24	Oklahoma	\$516.22	92.2
25	Georgia	\$512.33	91.5
26	Maine	\$511.47	91.4
27	Mississippi	\$509.13	90.9
28	Indiana	\$498.47	89.0
29	Arkansas	\$495.02	88.4
30	Maryland	\$494.43	88.3
31	Ohio	\$492.73	88.0
32	Wisconsin	\$489.57	87.4
33	South Carolina	\$488.56	87.3
34	Rhode Island	\$481.56	86.0
35	Vermont	\$467.53	83.5
36	Virginia	\$452.45	80.8
37	Pennsylvania	\$450.45	80.5
38	Kansas	\$443.43	79.2
39	North Carolina	\$442.48	79.0
40	Massachusetts	\$438.51	78.3
41	Nebraska	\$423.59	75.7
42	North Dakota	\$417.95	74.7
43	Michigan	\$417.92	74.6
44	Kentucky	\$413.06	73.8
45	Iowa	\$410.28	73.3
46	Idaho	\$378.27	67.6
47	Alaska	\$240.22	42.9
48	New Hampshire	\$213.72	38.2
49	Montana	\$171.81	30.7
50	Delaware	\$148.31	26.5
51	Oregon	\$130.00	23.2

Table 7. All State and Local General Sales and Gross Receipts Tax Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$376.27	100.0
1	Washington	\$783.47	208.2
2	Hawaii	\$703.10	186.9
3	Dist. of Col.	\$576.73	153.3
4	Nevada	\$544.96	144.8
5	Arizona	\$527.48	140.2
6	Connecticut	\$509.54	135.4
7	Tennessee	\$506.15	134.5
8	New Mexico	\$502.15	133.5
9	New York	\$495.07	131.6
10	California	\$482.57	128.3
11	Louisiana	\$473.20	125.8
12	Wyoming	\$443.78	117.9
13	Florida	\$434.83	115.6
14	Colorado	\$427.53	113.6
15	West Virginia	\$422.69	112.3
16	Utah	\$407.88	108.4
17	Missouri	\$399.08	106.1
18	Mississippi	\$392.78	104.4
19	Indiana	\$392.68	104.4
20	Illinois	\$389.19	103.4
21	Georgia	\$355.86	94.6
22	South Dakota	\$351.15	93.3
23	New Jersey	\$343.09	91.2
24	Oklahoma	\$330.42	87.8
25	South Carolina	\$329.31	87.5
26	Arkansas	\$327.70	87.1
27	Maine	\$326.51	86.8
28	Ohio	\$325.35	86.5
29	Minnesota	\$325.08	86.4
30	Texas	\$323.32	85.9
31	Wisconsin	\$322.54	85.7
32	Alabama	\$312.56	83.1
33	Rhode Island	\$298.85	79.4
34	Massachusetts	\$295.16	78.4
35	North Carolina	\$294.04	78.1
36	Michigan	\$293.82	78.1
37	Kansas	\$288.60	76.7
38	Pennsylvania	\$272.64	72.5
39	Iowa	\$269.58	71.6
40	Maryland	\$266.55	70.8
41	North Dakota	\$263.55	70.0
42	Nebraska	\$254.96	67.8
43	Idaho	\$249.73	66.4
44	Virginia	\$236.77	62.9
45	Kentucky	\$236.39	62.8
46	Vermont	\$182.21	48.4
47	Alaska	\$102.66	27.3
48	Montana	\$0.00	0.0
49	New Hampshire	\$0.00	0.0
50	Delaware	\$0.00	0.0
51	Oregon	\$0.00	0.0

Table 8. All State and Local Selective Sales and Gross Receipts Tax Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$183.59	100.0
1	Nevada	\$470.78	256.4
2	Vermont	\$285.32	155.4
3	Connecticut	\$271.66	148.0
4	Dist. of Col.	\$264.76	144.2
5	New Jersey	\$256.92	139.9
6	Florida	\$249.23	135.7
7	Washington	\$230.83	125.7
8	Texas	\$230.74	125.7
9	Alabama	\$228.59	124.5
10	Maryland	\$227.88	124.1
11	Hawaii	\$226.05	123.1
12	Illinois	\$222.19	121.0
13	Virginia	\$215.68	117.5
14	New Hampshire	\$213.72	116.4
15	Minnesota	\$211.14	115.0
16	New York	\$206.05	112.2
17	Louisiana	\$189.58	103.3
18	Oklahoma	\$185.80	101.2
19	Maine	\$184.96	100.7
20	West Virginia	\$183.18	99.8
21	Rhode Island	\$182.71	99.5
22	Pennsylvania	\$177.81	96.9
23	Kentucky	\$176.66	96.2
24	Arizona	\$173.23	94.4
25	Montana	\$171.81	93.6
26	South Dakota	\$170.34	92.8
27	Nebraska	\$168.63	91.8
28	Ohio	\$167.38	91.2
29	Arkansas	\$167.32	91.1
30	Wisconsin	\$167.03	91.0
31	New Mexico	\$163.90	89.3
32	Tennessee	\$159.37	86.8
33	South Carolina	\$159.25	86.7
34	Georgia	\$156.47	85.2
35	Kansas	\$154.83	84.3
36	North Dakota	\$154.39	84.1
37	North Carolina	\$148.44	80.8
38	Delaware	\$148.31	80.8
39	Massachusetts	\$143.35	78.1
40	Missouri	\$140.92	76.8
41	Iowa	\$140.71	76.6
42	California	\$140.30	76.4
43	Alaska	\$137.56	74.9
44	Utah	\$131.07	71.4
45	Oregon	\$130.00	70.8
46	Idaho	\$128.54	70.0
47	Colorado	\$124.78	68.0
48	Michigan	\$124.09	67.6
49	Mississippi	\$116.36	63.4
50	Wyoming	\$113.33	61.7
51	Indiana	\$105.79	57.6

Table 9. All State and Local License Tax Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$64.26	100.0
1	Delaware	\$419.35	652.6
2	Alaska	\$127.42	198.3
3	Nevada	\$122.14	190.1
4	Wyoming	\$119.73	186.3
5	Texas	\$114.24	177.8
6	Oklahoma	\$98.70	153.6
7	Pennsylvania	\$95.64	148.8
8	Oregon	\$91.02	141.7
9	Montana	\$90.94	141.5
10	Iowa	\$85.11	132.4
11	Minnesota	\$82.63	128.6
12	North Dakota	\$81.84	127.4
13	New Hampshire	\$79.94	124.4
14	Vermont	\$79.32	123.4
15	Louisiana	\$78.51	122.2
16	Ohio	\$77.38	120.4
17	Tennessee	\$75.94	118.2
18	South Dakota	\$75.05	116.8
19	Illinois	\$70.78	110.2
20	Maine	\$70.18	109.2
21	Arizona	\$68.96	107.3
22	Idaho	\$68.76	107.0
23	New Jersey	\$68.19	106.1
24	Alabama	\$67.73	105.4
25	Connecticut	\$64.46	100.3
26	Virginia	\$64.25	100.0
27	Nebraska	\$62.89	97.9
28	North Carolina	\$62.44	97.2
29	Missouri	\$61.19	95.2
30	Washington	\$61.19	95.2
31	Wisconsin	\$59.93	93.3
32	Dist. of Col.	\$59.80	93.1
33	Mississippi	\$58.53	91.1
34	Michigan	\$58.45	91.0
35	West Virginia	\$57.46	89.4
36	Florida	\$54.95	85.5
37	Kentucky	\$53.80	83.7
38	Kansas	\$51.42	80.0
39	Arkansas	\$50.94	79.3
40	Colorado	\$47.89	74.5
41	New York	\$46.93	73.0
42	South Carolina	\$46.89	73.0
43	New Mexico	\$43.81	68.2
44	Hawaii	\$43.30	67.4
45	California	\$38.59	60.1
46	Maryland	\$35.40	55.1
47	Massachusetts	\$35.29	54.9
48	Rhode Island	\$35.17	54.7
49	Utah	\$34.53	53.7
50	Indiana	\$26.28	40.9
51	Georgia	\$25.23	39.3

Table 10. All State and Local Individual Income Tax Revenue,
FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$308.69	100.0
1	New York	\$755.23	244.7
2	Dist. of Col.	\$710.58	230.2
3	Delaware	\$650.89	210.9
4	Maryland	\$632.94	205.0
5	Massachusetts	\$620.25	200.9
6	Wisconsin	\$467.93	151.6
7	Minnesota	\$462.41	149.8
8	Oregon	\$442.46	143.3
9	Hawaii	\$440.48	142.7
10	California	\$421.34	136.5
11	Michigan	\$393.51	127.5
12	Ohio	\$385.57	124.9
13	Virginia	\$375.72	121.7
14	Pennsylvania	\$348.99	113.1
15	North Carolina	\$348.56	112.9
16	Georgia	\$318.67	103.2
17	Iowa	\$303.23	98.2
18	Vermont	\$296.69	96.1
19	Rhode Island	\$294.00	95.2
20	Colorado	\$292.60	94.8
21	Maine	\$287.16	93.0
22	Kentucky	\$277.67	90.0
23	Utah	\$271.20	87.9
24	New Jersey	\$269.37	87.3
25	South Carolina	\$268.59	87.0
26	Indiana	\$261.82	84.8
27	Idaho	\$255.21	82.7
28	Missouri	\$252.77	81.9
29	West Virginia	\$249.40	80.8
30	Kansas	\$236.55	76.6
31	Illinois	\$228.98	74.2
32	Nebraska	\$220.17	71.3
33	Arkansas	\$214.95	69.6
34	Arizona	\$211.64	68.6
35	Montana	\$210.28	68.1
36	Oklahoma	\$208.06	67.4
37	Alabama	\$197.67	64.0
38	North Dakota	\$108.06	35.0
39	Mississippi	\$103.85	33.6
40	Louisiana	\$101.68	32.9
41	Connecticut	\$94.29	30.5
42	New Mexico	\$69.39	22.5
43	New Hampshire	\$24.20	7.8
44	Tennessee	\$14.04	4.5
45	Alaska	\$1.04	0.3
46	South Dakota	\$0.02	0.0
47	Texas	\$0.00	0.0
48	Wyoming	\$0.00	0.0
49	Florida	\$0.00	0.0
50	Nevada	\$0.00	0.0
51	Washington	\$0.00	0.0

Table 11. All State and Local Corporate Income Tax Revenue,
FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$82.76	100.0
1	Alaska	\$332.87	402.2
2	Dist. of Col.	\$241.44	291.7
3	Connecticut	\$193.42	233.7
4	New York	\$187.87	227.0
5	Massachusetts	\$183.13	221.3
6	Michigan	\$158.51	191.5
7	California	\$142.07	171.7
8	Delaware	\$140.48	169.7
9	New Jersey	\$125.31	151.4
10	New Hampshire	\$96.46	116.6
11	Minnesota	\$87.16	105.3
12	Wisconsin	\$85.18	102.9
13	North Dakota	\$82.93	100.2
14	Pennsylvania	\$81.02	97.9
15	North Carolina	\$80.89	97.7
16	Illinois	\$74.41	89.9
17	Montana	\$71.53	86.4
18	Rhode Island	\$69.39	83.8
19	Georgia	\$68.50	82.8
20	Kansas	\$63.53	76.8
21	Kentucky	\$62.64	75.7
22	Oregon	\$59.94	72.4
23	Louisiana	\$58.61	70.8
24	Vermont	\$56.43	68.2
25	Maryland	\$56.09	67.8
26	Tennessee	\$55.93	67.6
27	Arizona	\$51.50	62.2
28	New Mexico	\$48.77	58.9
29	Iowa	\$48.61	58.7
30	Virginia	\$48.52	58.6
31	Arkansas	\$47.73	57.7
32	West Virginia	\$46.33	56.0
33	Ohio	\$44.44	53.7
34	South Carolina	\$44.25	53.5
35	Maine	\$44.18	53.4
36	Idaho	\$42.52	51.4
37	Florida	\$41.71	50.4
38	Hawaii	\$41.11	49.7
39	Utah	\$39.91	48.2
40	Alabama	\$38.67	46.7
41	Mississippi	\$37.07	44.8
42	Colorado	\$35.79	43.3
43	Missouri	\$34.39	41.5
44	Nebraska	\$34.14	41.3
45	South Dakota	\$33.36	40.3
46	Indiana	\$33.35	40.3
47	Oklahoma	\$32.40	39.1
48	Wyoming	\$0.00	0.0
49	Nevada	\$0.00	0.0
50	Texas	\$0.00	0.0
51	Washington	\$0.00	0.0

Table 12. All State and Local User Charges and Miscellaneous General Revenue, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$644.01	100.0
1	Alaska	\$7,078.93	1099.2
2	Wyoming	\$1,799.99	279.5
3	New Mexico	\$1,235.86	191.9
4	Minnesota	\$910.89	141.4
5	Delaware	\$894.31	138.9
6	North Dakota	\$879.05	136.5
7	Oregon	\$774.43	120.3
8	Colorado	\$767.46	119.2
9	Louisiana	\$755.72	117.3
10	Montana	\$745.13	115.7
11	Nebraska	\$735.95	114.3
12	Utah	\$729.96	113.3
13	California	\$727.20	112.9
14	Nevada	\$727.04	112.9
15	New York	\$712.26	110.6
16	Arizona	\$708.78	110.1
17	Kansas	\$698.31	108.4
18	Texas	\$668.28	103.8
19	Michigan	\$658.51	102.3
20	Georgia	\$651.36	101.1
21	Iowa	\$649.87	100.9
22	Alabama	\$649.82	100.9
23	Oklahoma	\$649.42	100.8
24	Rhode Island	\$648.60	100.7
25	Washington	\$637.33	99.0
26	New Jersey	\$636.91	98.9
27	Florida	\$631.87	98.1
28	Dist. of Col.	\$617.92	95.9
29	South Dakota	\$608.87	94.5
30	Hawaii	\$594.77	92.4
31	Maryland	\$589.00	91.5
32	Wisconsin	\$581.03	90.2
33	Connecticut	\$565.26	87.8
34	Vermont	\$563.56	87.5
35	Mississippi	\$562.93	87.4
36	Ohio	\$553.83	86.0
37	Indiana	\$550.20	85.4
38	Kentucky	\$543.44	84.4
39	South Carolina	\$536.89	83.4
40	Massachusetts	\$528.57	82.1
41	West Virginia	\$523.90	81.3
42	Pennsylvania	\$514.65	79.9
43	New Hampshire	\$511.47	79.4
44	Missouri	\$494.23	76.7
45	Virginia	\$489.90	76.1
46	Tennessee	\$488.16	75.8
47	Illinois	\$487.01	75.6
48	Idaho	\$482.94	75.0
49	North Carolina	\$451.38	70.1
50	Arkansas	\$437.45	67.9
51	Maine	\$436.26	67.7

Table 13. All State and Local User Charges, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$333.50	100.0
1	Alaska	\$765.75	229.6
2	Wyoming	\$531.77	159.4
3	Delaware	\$502.61	150.7
4	North Dakota	\$494.82	148.4
5	Minnesota	\$457.65	137.2
6	Nebraska	\$454.97	136.4
7	Georgia	\$450.02	134.9
8	Nevada	\$423.61	127.0
9	Iowa	\$419.84	125.9
10	Alabama	\$419.75	125.9
11	Colorado	\$392.97	117.8
12	California	\$392.46	117.7
13	Michigan	\$385.66	115.6
14	Wisconsin	\$380.48	114.1
15	Indiana	\$375.63	112.6
16	Mississippi	\$375.31	112.5
17	Washington	\$374.67	112.3
18	Louisiana	\$366.00	109.7
19	Oregon	\$361.45	108.4
20	Oklahoma	\$360.02	108.0
21	New York	\$355.28	106.5
22	Florida	\$353.89	106.1
23	Hawaii	\$347.38	104.2
24	South Carolina	\$345.37	103.6
25	Kansas	\$335.77	100.7
26	Tennessee	\$332.11	99.6
27	Utah	\$323.88	97.1
28	Ohio	\$316.92	95.0
29	New Mexico	\$308.49	92.5
30	Texas	\$307.23	92.1
31	Virginia	\$305.47	91.6
32	Idaho	\$300.58	90.1
33	Vermont	\$297.82	89.3
34	New Jersey	\$292.44	87.7
35	Massachusetts	\$282.89	84.8
36	Dist. of Col.	\$280.86	84.2
37	Arizona	\$279.31	83.8
38	Maryland	\$272.95	81.8
39	South Dakota	\$269.20	80.7
40	Missouri	\$268.70	80.6
41	Montana	\$263.18	78.9
42	Rhode Island	\$257.89	77.3
43	North Carolina	\$254.28	76.2
44	West Virginia	\$249.34	74.8
45	Arkansas	\$248.12	74.4
46	Kentucky	\$245.92	73.7
47	Illinois	\$238.41	71.5
48	New Hampshire	\$232.03	69.6
49	Pennsylvania	\$227.67	68.3
50	Maine	\$223.98	67.2
51	Connecticut	\$209.00	62.7

Table 14. All State and Local Miscellaneous General Revenue,
FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$310.51	100.0
1	Alaska	\$6,313.18	2033.2
2	Wyoming	\$1,268.22	408.4
3	New Mexico	\$927.37	298.7
4	Montana	\$481.95	155.2
5	Minnesota	\$453.24	146.0
6	Arizona	\$429.47	138.3
7	Oregon	\$412.98	133.0
8	Utah	\$406.08	130.8
9	Delaware	\$391.70	126.1
10	Rhode Island	\$390.71	125.8
11	Louisiana	\$389.72	125.5
12	North Dakota	\$384.23	123.7
13	Colorado	\$374.49	120.6
14	Kansas	\$362.54	116.8
15	Texas	\$361.06	116.3
16	New York	\$356.98	115.0
17	Connecticut	\$356.25	114.7
18	New Jersey	\$344.47	110.9
19	South Dakota	\$339.66	109.4
20	Dist. of Col.	\$337.06	108.6
21	California	\$334.74	107.8
22	Maryland	\$316.05	101.8
23	Nevada	\$303.43	97.7
24	Kentucky	\$297.52	95.8
25	Oklahoma	\$289.40	93.2
26	Pennsylvania	\$286.98	92.4
27	Nebraska	\$280.98	90.5
28	New Hampshire	\$279.44	90.0
29	Florida	\$277.98	89.5
30	West Virginia	\$274.56	88.4
31	Michigan	\$272.85	87.9
32	Vermont	\$265.74	85.6
33	Washington	\$262.66	84.6
34	Illinois	\$248.60	80.1
35	Hawaii	\$247.39	79.7
36	Massachusetts	\$245.69	79.1
37	Ohio	\$236.92	76.3
38	Alabama	\$230.07	74.1
39	Iowa	\$230.03	74.1
40	Missouri	\$225.53	72.6
41	Maine	\$212.28	68.4
42	Georgia	\$201.34	64.8
43	Wisconsin	\$200.55	64.6
44	North Carolina	\$197.09	63.5
45	South Carolina	\$191.52	61.7
46	Arkansas	\$189.33	61.0
47	Mississippi	\$187.62	60.4
48	Virginia	\$184.43	59.4
49	Idaho	\$182.36	58.7
50	Indiana	\$174.57	56.2
51	Tennessee	\$156.05	50.3

Table 15. All State and Local General Expenditure, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$2,516.05	100.0
1	Alaska	\$9,451.96	375.7
2	Dist. of Col.	\$4,693.58	186.5
3	Wyoming	\$4,472.62	177.8
4	New York	\$3,628.52	144.2
5	Minnesota	\$3,048.55	121.2
6	California	\$2,872.45	114.2
7	Delaware	\$2,818.39	112.0
8	New Jersey	\$2,800.76	111.3
9	Montana	\$2,784.95	110.7
10	Michigan	\$2,780.24	110.5
11	Wisconsin	\$2,735.59	108.7
12	Massachusetts	\$2,731.11	108.5
13	North Dakota	\$2,706.94	107.6
14	Hawaii	\$2,702.09	107.4
15	New Mexico	\$2,696.19	107.2
16	Rhode Island	\$2,680.73	106.5
17	Oregon	\$2,672.51	106.2
18	Nevada	\$2,665.56	105.9
19	Connecticut	\$2,582.47	102.6
20	Maryland	\$2,579.98	102.5
21	Vermont	\$2,576.88	102.4
22	Washington	\$2,569.34	102.1
23	Colorado	\$2,567.67	102.1
24	Arizona	\$2,541.53	101.0
25	Utah	\$2,482.50	98.7
26	Iowa	\$2,443.40	97.1
27	Louisiana	\$2,423.42	96.3
28	Nebraska	\$2,395.08	95.2
29	Kansas	\$2,382.16	94.7
30	Illinois	\$2,350.53	93.4
31	Maine	\$2,309.30	91.8
32	Ohio	\$2,289.45	91.0
33	South Dakota	\$2,253.60	89.6
34	Oklahoma	\$2,228.27	88.6
35	Virginia	\$2,212.40	87.9
36	Texas	\$2,203.59	87.6
37	Georgia	\$2,199.37	87.4
38	Pennsylvania	\$2,188.91	87.0
39	West Virginia	\$2,157.80	85.8
40	Alabama	\$2,125.49	84.5
41	Florida	\$2,123.35	84.4
42	New Hampshire	\$2,024.27	80.5
43	Indiana	\$1,997.98	79.4
44	Idaho	\$1,978.52	78.6
45	South Carolina	\$1,972.05	78.4
46	Mississippi	\$1,956.57	77.8
47	Kentucky	\$1,921.15	76.4
48	Tennessee	\$1,918.31	76.2
49	Missouri	\$1,915.82	76.1
50	North Carolina	\$1,911.11	76.0
51	Arkansas	\$1,843.05	73.3

Table 16. All State and Local Expenditure for Education, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$874.49	100.0
1	Alaska	\$2,272.75	259.9
2	Wyoming	\$1,666.83	190.6
3	Delaware	\$1,108.09	126.7
4	New Mexico	\$1,068.08	122.1
5	Utah	\$1,050.39	120.1
6	North Dakota	\$1,040.22	119.0
7	New York	\$1,037.96	118.7
8	Michigan	\$1,032.82	118.1
9	Montana	\$1,026.30	117.4
10	Wisconsin	\$1,024.17	117.1
11	Minnesota	\$1,005.00	114.9
12	Vermont	\$987.91	113.0
13	Arizona	\$987.15	112.9
14	Oregon	\$982.84	112.4
15	Colorado	\$949.28	108.6
16	Iowa	\$937.29	107.2
17	Washington	\$936.35	107.1
18	Kansas	\$935.09	106.9
19	Texas	\$926.30	105.9
20	Nebraska	\$922.91	105.5
21	New Jersey	\$916.63	104.8
22	California	\$906.69	103.7
23	Virginia	\$881.59	100.8
24	Oklahoma	\$874.22	100.0
25	Maryland	\$871.63	99.7
26	Ohio	\$855.85	97.9
27	North Carolina	\$840.64	96.1
28	Rhode Island	\$840.32	96.1
29	West Virginia	\$832.13	95.2
30	Indiana	\$817.67	93.5
31	Maine	\$813.36	93.0
32	South Carolina	\$803.22	91.9
33	Dist. of Col.	\$801.78	91.7
34	Illinois	\$796.15	91.0
35	Alabama	\$792.76	90.7
36	South Dakota	\$791.62	90.5
37	Massachusetts	\$791.59	90.5
38	Arkansas	\$791.31	90.5
39	Louisiana	\$784.48	89.7
40	Nevada	\$773.29	88.4
41	Pennsylvania	\$771.33	88.2
42	Idaho	\$762.64	87.2
43	Georgia	\$761.68	87.1
44	Hawaii	\$758.74	86.8
45	Connecticut	\$745.46	85.2
46	Mississippi	\$707.40	80.9
47	New Hampshire	\$705.83	80.7
48	Missouri	\$704.57	80.6
49	Florida	\$703.51	80.4
50	Kentucky	\$689.29	78.8
51	Tennessee	\$651.90	74.5

Table 17. All State and Local Expenditure for Elementary and Secondary Education, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$601.93	100.0
1	Alaska	\$1,660.36	275.8
2	Wyoming	\$1,206.73	200.5
3	New York	\$787.08	130.8
4	Montana	\$763.53	126.8
5	New Jersey	\$710.01	118.0
6	Michigan	\$707.09	117.5
7	Minnesota	\$703.29	116.8
8	New Mexico	\$672.92	111.8
9	Dist. of Col.	\$671.15	111.5
10	Oregon	\$668.51	111.1
11	Colorado	\$666.66	110.8
12	Utah	\$658.98	109.5
13	Texas	\$650.23	108.0
14	Wisconsin	\$648.19	107.7
15	Delaware	\$642.31	106.7
16	Arizona	\$634.02	105.3
17	Kansas	\$620.40	103.1
18	North Dakota	\$619.93	103.0
19	Nebraska	\$615.70	102.3
20	Ohio	\$612.86	101.8
21	Washington	\$612.49	101.8
22	Virginia	\$601.50	99.9
23	West Virginia	\$595.95	99.0
24	Massachusetts	\$593.95	98.7
25	Vermont	\$590.30	98.1
26	California	\$586.62	97.5
27	Oklahoma	\$585.86	97.3
28	Maryland	\$584.78	97.2
29	Pennsylvania	\$584.24	97.1
30	Iowa	\$569.69	94.6
31	South Dakota	\$568.81	94.5
32	Maine	\$556.52	92.5
33	Connecticut	\$553.52	92.0
34	Nevada	\$549.73	91.3
35	Rhode Island	\$549.55	91.3
36	Illinois	\$545.59	90.6
37	Arkansas	\$536.07	89.1
38	North Carolina	\$530.13	88.1
39	Indiana	\$529.11	87.9
40	Georgia	\$526.46	87.5
41	Florida	\$523.95	87.0
42	Louisiana	\$521.30	86.6
43	New Hampshire	\$517.90	86.0
44	South Carolina	\$510.62	84.8
45	Missouri	\$505.77	84.0
46	Idaho	\$482.40	80.1
47	Mississippi	\$448.70	74.5
48	Hawaii	\$441.02	73.3
49	Alabama	\$433.43	72.0
50	Kentucky	\$429.72	71.4
51	Tennessee	\$392.52	65.2

Table 18. All State and Local Expenditure for Higher Education, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$234.51	100.0
1	Alaska	\$523.22	223.1
2	Wyoming	\$429.80	183.3
3	Delaware	\$382.04	162.9
4	North Dakota	\$380.07	162.1
5	New Mexico	\$365.68	155.9
6	Utah	\$352.76	150.4
7	Wisconsin	\$337.98	144.1
8	Vermont	\$335.19	142.9
9	Iowa	\$331.59	141.4
10	Arizona	\$323.45	137.9
11	Hawaii	\$303.80	129.5
12	Kansas	\$296.92	126.6
13	Michigan	\$295.69	126.1
14	Washington	\$290.61	123.9
15	Oregon	\$290.29	123.8
16	California	\$288.23	122.9
17	North Carolina	\$279.67	119.3
18	Nebraska	\$279.65	119.2
19	Colorado	\$263.92	112.5
20	Minnesota	\$259.95	110.8
21	Texas	\$259.82	110.8
22	Alabama	\$257.00	109.6
23	Oklahoma	\$253.74	108.2
24	Maryland	\$249.28	106.3
25	Virginia	\$248.14	105.8
26	Idaho	\$245.72	104.8
27	Indiana	\$245.25	104.6
28	South Carolina	\$244.46	104.2
29	Ohio	\$226.64	96.6
30	Mississippi	\$221.53	94.5
31	Montana	\$213.65	91.1
32	Louisiana	\$212.55	90.6
33	Rhode Island	\$210.76	89.9
34	Georgia	\$210.40	89.7
35	Kentucky	\$209.68	89.4
36	Illinois	\$206.59	88.1
37	Tennessee	\$205.06	87.4
38	Maine	\$202.26	86.2
39	Arkansas	\$200.87	85.7
40	Nevada	\$197.89	84.4
41	New York	\$195.38	83.3
42	South Dakota	\$193.26	82.4
43	West Virginia	\$192.74	82.2
44	New Jersey	\$178.23	76.0
45	Missouri	\$176.52	75.3
46	New Hampshire	\$167.25	71.3
47	Massachusetts	\$157.16	67.0
48	Connecticut	\$149.56	63.8
49	Florida	\$132.90	56.7
50	Dist. of Col.	\$130.63	55.7
51	Pennsylvania	\$125.38	53.5

Table 19. All State and Local Expenditure for Public Welfare, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$309.64	100.0
1	Dist. of Col.	\$841.27	271.7
2	New York	\$624.99	201.8
3	Alaska	\$514.79	166.3
4	Massachusetts	\$477.43	154.2
5	Rhode Island	\$470.07	151.8
6	Minnesota	\$459.19	148.3
7	Michigan	\$447.51	144.5
8	Wisconsin	\$438.35	141.6
9	Maine	\$403.79	130.4
10	California	\$387.48	125.1
11	Ohio	\$367.83	118.8
12	Connecticut	\$345.35	111.5
13	Pennsylvania	\$342.64	110.7
14	Illinois	\$329.83	106.5
15	Vermont	\$324.56	104.8
16	New Jersey	\$323.72	104.5
17	Iowa	\$293.83	94.9
18	Maryland	\$291.25	94.1
19	Washington	\$278.43	89.9
20	North Dakota	\$266.55	86.1
21	Hawaii	\$266.19	86.0
22	Montana	\$254.05	82.0
23	Kentucky	\$253.39	81.8
24	Colorado	\$249.71	80.6
25	Oklahoma	\$237.89	76.8
26	Nebraska	\$234.79	75.8
27	West Virginia	\$233.46	75.4
28	New Hampshire	\$232.78	75.2
29	Indiana	\$231.74	74.8
30	Tennessee	\$218.62	70.6
31	Louisiana	\$218.53	70.6
32	Arkansas	\$213.87	69.1
33	Oregon	\$213.86	69.1
34	Utah	\$213.73	69.0
35	South Dakota	\$209.66	67.7
36	Wyoming	\$203.60	65.8
37	Kansas	\$201.25	65.0
38	Missouri	\$200.03	64.6
39	Mississippi	\$197.80	63.9
40	New Mexico	\$197.19	63.7
41	Delaware	\$193.10	62.4
42	Georgia	\$191.30	61.8
43	Alabama	\$184.87	59.7
44	Arizona	\$182.36	58.9
45	North Carolina	\$180.14	58.2
46	South Carolina	\$179.17	57.9
47	Virginia	\$174.45	56.3
48	Florida	\$156.78	50.6
49	Idaho	\$155.24	50.1
50	Nevada	\$152.12	49.1
51	Texas	\$140.55	45.4

Table 20. All State and Local Expenditure for Health, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$64.50	100.0
1	Alaska	\$184.66	286.3
2	Dist. of Col.	\$169.76	263.2
3	Wyoming	\$118.54	183.8
4	Wisconsin	\$111.09	172.2
5	Michigan	\$105.41	163.4
6	Massachusetts	\$90.51	140.3
7	Utah	\$84.61	131.2
8	New York	\$84.07	130.3
9	Hawaii	\$83.11	128.9
10	Rhode Island	\$80.69	125.1
11	Montana	\$78.64	121.9
12	California	\$78.42	121.6
13	Washington	\$77.91	120.8
14	South Carolina	\$77.63	120.4
15	Delaware	\$76.21	118.2
16	New Mexico	\$75.00	116.3
17	New Hampshire	\$73.14	113.4
18	Virginia	\$73.00	113.2
19	Ohio	\$69.94	108.4
20	Vermont	\$69.28	107.4
21	Florida	\$66.77	103.5
22	Colorado	\$61.02	94.6
23	New Jersey	\$60.66	94.0
24	Tennessee	\$60.15	93.3
25	South Dakota	\$60.10	93.2
26	North Carolina	\$59.69	92.5
27	Alabama	\$59.04	91.5
28	West Virginia	\$58.82	91.2
29	Missouri	\$55.76	86.4
30	North Dakota	\$54.56	84.6
31	Illinois	\$53.94	83.6
32	Georgia	\$51.44	79.7
33	Minnesota	\$51.30	79.5
34	Arizona	\$50.92	78.9
35	Connecticut	\$50.87	78.9
36	Kentucky	\$50.30	78.0
37	Idaho	\$49.84	77.3
38	Pennsylvania	\$47.91	74.3
39	Oregon	\$47.71	74.0
40	Louisiana	\$47.65	73.9
41	Maryland	\$47.27	73.3
42	Nevada	\$46.15	71.6
43	Iowa	\$44.66	69.2
44	Mississippi	\$44.28	68.7
45	Maine	\$43.50	67.4
46	Indiana	\$42.81	66.4
47	Oklahoma	\$40.70	63.1
48	Arkansas	\$38.45	59.6
49	Texas	\$37.38	57.9
50	Kansas	\$36.92	57.2
51	Nebraska	\$25.15	39.0

Table 21. All State and Local Expenditure for Hospitals, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$157.89	100.0
1	Georgia	\$360.57	228.4
2	Wyoming	\$344.99	218.5
3	Dist. of Col.	\$280.69	177.8
4	New York	\$278.21	176.2
5	Alabama	\$276.64	175.2
6	Mississippi	\$254.39	161.1
7	Louisiana	\$239.94	152.0
8	Nebraska	\$226.78	143.6
9	Iowa	\$194.17	123.0
10	Minnesota	\$193.31	122.4
11	South Carolina	\$190.27	120.5
12	Tennessee	\$180.48	114.3
13	Oklahoma	\$178.11	112.8
14	California	\$172.88	109.5
15	Michigan	\$172.50	109.3
16	Massachusetts	\$163.44	103.5
17	Florida	\$162.25	102.8
18	Indiana	\$156.76	99.3
19	Missouri	\$154.40	97.8
20	Kansas	\$154.31	97.7
21	Texas	\$153.09	97.0
22	Colorado	\$141.36	89.5
23	Nevada	\$137.68	87.2
24	Idaho	\$133.84	84.8
25	Connecticut	\$131.57	83.3
26	New Mexico	\$129.54	82.0
27	Virginia	\$124.88	79.1
28	North Carolina	\$123.78	78.4
29	Arkansas	\$120.80	76.5
30	Ohio	\$116.49	73.8
31	Washington	\$115.02	72.9
32	Rhode Island	\$110.53	70.0
33	Oregon	\$106.90	67.7
34	New Jersey	\$106.35	67.4
35	Hawaii	\$101.60	64.3
36	Illinois	\$97.66	61.9
37	Wisconsin	\$95.98	60.8
38	West Virginia	\$92.67	58.7
39	North Dakota	\$90.46	57.3
40	Utah	\$89.89	56.9
41	Alaska	\$82.35	52.2
42	Kentucky	\$76.30	48.3
43	Pennsylvania	\$75.80	48.0
44	Arizona	\$72.78	46.1
45	Delaware	\$69.94	44.3
46	Maine	\$67.43	42.7
47	Montana	\$66.04	41.8
48	South Dakota	\$61.20	38.8
49	Maryland	\$58.34	37.0
50	New Hampshire	\$39.09	24.8
51	Vermont	\$36.47	23.1

Table 22. All State and Local Expenditure for Highways, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$204.78	100.0
1	Alaska	\$905.73	442.3
2	Wyoming	\$701.67	342.6
3	Montana	\$415.74	203.0
4	South Dakota	\$372.22	181.8
5	North Dakota	\$354.32	173.0
6	Iowa	\$315.54	154.1
7	Kansas	\$314.72	153.7
8	Minnesota	\$311.37	152.1
9	Nebraska	\$304.01	148.5
10	Vermont	\$297.80	145.4
11	New Mexico	\$289.73	141.5
12	Nevada	\$289.30	141.3
13	Arizona	\$275.07	134.3
14	West Virginia	\$263.55	128.7
15	Delaware	\$257.99	126.0
16	Idaho	\$254.60	124.3
17	Utah	\$248.66	121.4
18	Colorado	\$246.06	120.2
19	Maine	\$241.39	117.9
20	Louisiana	\$241.04	117.7
21	Maryland	\$240.17	117.3
22	Wisconsin	\$237.61	116.0
23	Virginia	\$233.96	114.2
24	New Jersey	\$233.66	114.1
25	New Hampshire	\$233.18	113.9
26	Texas	\$229.60	112.1
27	Mississippi	\$226.15	110.4
28	Kentucky	\$220.19	107.5
29	Connecticut	\$218.24	106.6
30	Washington	\$217.26	106.1
31	Arkansas	\$216.88	105.9
32	Oklahoma	\$212.46	103.8
33	Illinois	\$208.01	101.6
34	Oregon	\$204.43	99.8
35	Alabama	\$203.68	99.5
36	New York	\$201.95	98.6
37	Missouri	\$201.84	98.6
38	Pennsylvania	\$198.03	96.7
39	Georgia	\$192.98	94.2
40	Tennessee	\$192.89	94.2
41	Ohio	\$177.20	86.5
42	Rhode Island	\$176.37	86.1
43	Michigan	\$172.92	84.4
44	Florida	\$162.63	79.4
45	Indiana	\$162.05	79.1
46	North Carolina	\$155.00	75.7
47	Dist. of Col.	\$146.26	71.4
48	Massachusetts	\$142.07	69.4
49	Hawaii	\$138.82	67.8
50	South Carolina	\$130.02	63.5
51	California	\$126.89	62.0

Table 23. All State and Local Expenditure for Police Protection, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$94.10	100.0
1	Dist. of Col.	\$338.73	360.0
2	Alaska	\$198.73	211.2
3	New York	\$145.37	154.5
4	Nevada	\$133.72	142.1
5	California	\$130.30	138.5
6	Wyoming	\$128.89	137.0
7	New Jersey	\$116.23	123.5
8	Arizona	\$114.82	122.0
9	Florida	\$110.77	117.7
10	Colorado	\$107.89	114.7
11	Maryland	\$103.98	110.5
12	Illinois	\$103.56	110.1
13	Michigan	\$102.31	108.7
14	Delaware	\$98.36	104.5
15	Wisconsin	\$97.86	104.0
16	Connecticut	\$97.57	103.7
17	Massachusetts	\$95.34	101.3
18	Hawaii	\$94.88	100.8
19	Louisiana	\$94.30	100.2
20	New Mexico	\$91.51	97.3
21	Rhode Island	\$91.16	96.9
22	Oregon	\$88.48	94.0
23	Washington	\$85.92	91.3
24	Minnesota	\$80.67	85.7
25	Ohio	\$79.92	84.9
26	Utah	\$79.61	84.6
27	Missouri	\$79.09	84.0
28	Virginia	\$78.33	83.2
29	Texas	\$76.13	80.9
30	Kansas	\$72.62	77.2
31	Pennsylvania	\$71.35	75.8
32	Montana	\$70.74	75.2
33	Georgia	\$69.33	73.7
34	Idaho	\$67.82	72.1
35	New Hampshire	\$67.61	71.9
36	Iowa	\$66.84	71.0
37	Oklahoma	\$66.59	70.8
38	North Carolina	\$66.09	70.2
39	Nebraska	\$65.24	69.3
40	Tennessee	\$61.26	65.1
41	Vermont	\$60.99	64.8
42	Alabama	\$60.75	64.6
43	South Carolina	\$59.96	63.7
44	South Dakota	\$58.70	62.4
45	Maine	\$57.10	60.7
46	Kentucky	\$55.29	58.8
47	Indiana	\$54.10	57.5
48	North Dakota	\$52.98	56.3
49	Mississippi	\$52.44	55.7
50	Arkansas	\$49.86	53.0
51	West Virginia	\$42.34	45.0

Table 24. All State and Local Expenditure for Fire Protection, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$39.77	100.0
1	Dist. of Col.	\$115.03	289.3
2	Alaska	\$104.48	262.7
3	Nevada	\$77.03	193.7
4	Massachusetts	\$71.41	179.6
5	Rhode Island	\$69.55	174.9
6	Oregon	\$61.61	154.9
7	California	\$56.54	142.2
8	Connecticut	\$55.81	140.3
9	New York	\$55.79	140.3
10	Illinois	\$46.80	117.7
11	Washington	\$45.85	115.3
12	Maryland	\$45.00	113.2
13	Ohio	\$42.93	108.0
14	Florida	\$42.68	107.3
15	Hawaii	\$42.14	106.0
16	Arizona	\$41.54	104.5
17	Virginia	\$40.66	102.3
18	New Jersey	\$39.60	99.6
19	New Hampshire	\$39.35	99.0
20	Wisconsin	\$38.79	97.6
21	Colorado	\$36.83	92.6
22	Michigan	\$35.46	89.2
23	Maine	\$34.34	86.3
24	Texas	\$33.58	84.4
25	Wyoming	\$32.63	82.1
26	Oklahoma	\$32.07	80.7
27	Georgia	\$31.01	78.0
28	Utah	\$30.22	76.0
29	Kansas	\$29.90	75.2
30	Missouri	\$29.85	75.1
31	Minnesota	\$29.70	74.7
32	New Mexico	\$29.69	74.7
33	Louisiana	\$29.09	73.2
34	Tennessee	\$28.99	72.9
35	Nebraska	\$26.64	67.0
36	Idaho	\$26.47	66.6
37	Alabama	\$26.11	65.7
38	Iowa	\$26.04	65.5
39	Indiana	\$24.32	61.2
40	North Carolina	\$22.81	57.4
41	Kentucky	\$22.49	56.5
42	Vermont	\$21.90	55.1
43	Pennsylvania	\$21.06	53.0
44	Montana	\$20.72	52.1
45	South Dakota	\$19.16	48.2
46	South Carolina	\$19.10	48.0
47	Mississippi	\$18.95	47.7
48	North Dakota	\$18.90	47.5
49	Arkansas	\$17.83	44.8
50	West Virginia	\$16.78	42.2
51	Delaware	\$16.03	40.3

Table 25. All State and Local Expenditure for Corrections,
FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$62.04	100.0
1	Dist. of Col.	\$332.56	536.0
2	Alaska	\$203.27	327.6
3	Nevada	\$108.88	175.5
4	New York	\$101.69	163.9
5	California	\$100.04	161.2
6	Arizona	\$95.27	153.6
7	Maryland	\$92.98	149.9
8	Delaware	\$72.24	116.4
9	Washington	\$71.58	115.4
10	Michigan	\$68.29	110.1
11	New Jersey	\$67.20	108.3
12	New Mexico	\$67.16	108.3
13	Hawaii	\$65.79	106.0
14	Virginia	\$62.97	101.5
15	Florida	\$61.96	99.9
16	Colorado	\$60.59	97.7
17	Wyoming	\$58.19	93.8
18	Georgia	\$56.23	90.6
19	South Carolina	\$55.68	89.7
20	Massachusetts	\$52.74	85.0
21	Texas	\$50.56	81.5
22	Oregon	\$50.07	80.7
23	Louisiana	\$49.87	80.4
24	North Carolina	\$49.82	80.3
25	Utah	\$49.45	79.7
26	Ohio	\$49.40	79.6
27	Connecticut	\$48.43	78.1
28	Illinois	\$47.01	75.8
29	Oklahoma	\$46.94	75.7
30	Pennsylvania	\$46.75	75.4
31	Tennessee	\$45.09	72.7
32	Minnesota	\$43.82	70.6
33	Alabama	\$41.60	67.0
34	Rhode Island	\$41.02	66.1
35	Montana	\$40.54	65.3
36	Nebraska	\$38.75	62.5
37	Indiana	\$37.69	60.8
38	Wisconsin	\$36.72	59.2
39	Kansas	\$36.69	59.1
40	Kentucky	\$36.30	58.5
41	Vermont	\$35.32	56.9
42	Missouri	\$34.96	56.3
43	Iowa	\$34.70	55.9
44	Maine	\$34.30	55.3
45	South Dakota	\$32.17	51.9
46	New Hampshire	\$31.75	51.2
47	Mississippi	\$30.50	49.2
48	Arkansas	\$29.54	47.6
49	Idaho	\$28.61	46.1
50	North Dakota	\$21.17	34.1
51	West Virginia	\$18.39	29.6

Table 26. All State and Local Expenditure for Natural Resources, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$37.64	100.0
1	Alaska	\$302.25	803.0
2	Wyoming	\$148.34	394.1
3	Montana	\$116.32	309.0
4	North Dakota	\$89.80	238.6
5	South Dakota	\$86.55	230.0
6	Idaho	\$84.14	223.6
7	Louisiana	\$70.09	186.2
8	California	\$68.57	182.2
9	Utah	\$64.04	170.2
10	Nebraska	\$61.02	162.1
11	Washington	\$60.13	159.8
12	Arizona	\$59.91	159.2
13	Vermont	\$58.12	154.4
14	Oregon	\$57.27	152.2
15	New Mexico	\$55.88	148.5
16	Hawaii	\$55.35	147.1
17	Florida	\$55.26	146.8
18	Minnesota	\$53.90	143.2
19	Maine	\$48.41	128.6
20	Kansas	\$48.39	128.6
21	Delaware	\$48.28	128.3
22	Mississippi	\$46.09	122.5
23	West Virginia	\$45.05	119.7
24	Kentucky	\$44.38	117.9
25	Colorado	\$42.70	113.4
26	Nevada	\$41.10	109.2
27	Iowa	\$39.82	105.8
28	Arkansas	\$39.44	104.8
29	Wisconsin	\$38.64	102.7
30	Maryland	\$37.99	100.9
31	North Carolina	\$34.01	90.3
32	South Carolina	\$33.45	88.9
33	Georgia	\$31.91	84.8
34	Alabama	\$31.90	84.7
35	Texas	\$31.83	84.6
36	Indiana	\$31.23	83.0
37	Michigan	\$28.73	76.3
38	Oklahoma	\$28.37	75.4
39	Missouri	\$28.08	74.6
40	New Hampshire	\$23.92	63.6
41	Virginia	\$23.87	63.4
42	Pennsylvania	\$20.37	54.1
43	Tennessee	\$19.78	52.6
44	Illinois	\$18.26	48.5
45	Connecticut	\$17.47	46.4
46	Ohio	\$14.82	39.4
47	Massachusetts	\$14.12	37.5
48	New Jersey	\$13.92	37.0
49	Rhode Island	\$13.51	35.9
50	New York	\$11.11	29.5
51	Dist. of Col.	\$0.00	0.0

Table 27. All State and Local Expenditure for Parks and Recreation, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$42.16	100.0
1	Alaska	\$83.94	199.1
2	Wyoming	\$79.89	189.5
3	Dist. of Col.	\$76.03	180.3
4	Nevada	\$73.42	174.1
5	Hawaii	\$69.19	164.1
6	Colorado	\$69.16	164.0
7	Florida	\$62.29	147.7
8	Illinois	\$61.63	146.2
9	Minnesota	\$61.06	144.8
10	California	\$57.36	136.0
11	Maryland	\$55.31	131.2
12	New York	\$54.51	129.3
13	Arizona	\$52.70	125.0
14	Washington	\$52.19	123.8
15	New Mexico	\$51.73	122.7
16	New Jersey	\$51.21	121.5
17	Oregon	\$45.56	108.1
18	Wisconsin	\$42.88	101.7
19	Utah	\$41.46	98.3
20	Massachusetts	\$40.21	95.4
21	Louisiana	\$39.83	94.5
22	Oklahoma	\$37.57	89.1
23	Delaware	\$36.41	86.3
24	South Dakota	\$35.31	83.7
25	Michigan	\$35.16	83.4
26	Texas	\$34.98	83.0
27	Virginia	\$34.82	82.6
28	Nebraska	\$33.92	80.4
29	Missouri	\$33.75	80.0
30	Iowa	\$33.69	79.9
31	Kansas	\$31.02	73.6
32	North Dakota	\$30.92	73.3
33	Tennessee	\$30.59	72.5
34	Georgia	\$30.25	71.8
35	Connecticut	\$29.83	70.8
36	Rhode Island	\$29.40	69.7
37	Alabama	\$29.04	68.9
38	North Carolina	\$26.60	63.1
39	Ohio	\$26.30	62.4
40	West Virginia	\$24.96	59.2
41	Montana	\$24.89	59.0
42	Indiana	\$24.23	57.5
43	Kentucky	\$24.03	57.0
44	Pennsylvania	\$23.15	54.9
45	South Carolina	\$22.49	53.3
46	Vermont	\$21.16	50.2
47	Maine	\$20.34	48.2
48	Idaho	\$20.33	48.2
49	New Hampshire	\$17.97	42.6
50	Arkansas	\$16.14	38.3
51	Mississippi	\$15.11	35.8

Table 28. All State and Local Expenditure for Sewerage, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$55.20	100.0
1	Alaska	\$183.35	332.2
2	Dist. of Col.	\$130.09	235.7
3	Wisconsin	\$94.48	171.2
4	Delaware	\$81.89	148.4
5	Maryland	\$77.58	140.6
6	New Jersey	\$73.56	133.3
7	Colorado	\$72.84	132.0
8	Nevada	\$71.85	130.2
9	New York	\$70.67	128.0
10	Arizona	\$69.68	126.2
11	Iowa	\$69.07	125.1
12	New Mexico	\$68.47	124.0
13	Ohio	\$67.62	122.5
14	Washington	\$64.22	116.3
15	Michigan	\$63.40	114.9
16	Texas	\$62.82	113.8
17	Louisiana	\$62.29	112.8
18	Indiana	\$60.34	109.3
19	Connecticut	\$57.40	104.0
20	California	\$57.29	103.8
21	Minnesota	\$56.95	103.2
22	Illinois	\$56.92	103.1
23	Vermont	\$56.46	102.3
24	Rhode Island	\$55.62	100.8
25	Oregon	\$55.62	100.8
26	Virginia	\$55.09	99.8
27	Hawaii	\$54.18	98.2
28	Massachusetts	\$53.15	96.3
29	New Hampshire	\$50.29	91.1
30	Missouri	\$48.52	87.9
31	Oklahoma	\$47.16	85.4
32	Maine	\$46.74	84.7
33	Wyoming	\$45.12	81.7
34	Utah	\$44.37	80.4
35	Pennsylvania	\$42.75	77.4
36	South Carolina	\$42.71	77.4
37	South Dakota	\$42.19	76.4
38	Montana	\$40.17	72.8
39	Idaho	\$39.37	71.3
40	Florida	\$38.43	69.6
41	Tennessee	\$38.19	69.2
42	Nebraska	\$36.86	66.8
43	Kansas	\$36.64	66.4
44	West Virginia	\$35.63	64.5
45	Kentucky	\$35.54	64.4
46	Georgia	\$30.71	55.6
47	Mississippi	\$28.89	52.3
48	Alabama	\$27.60	50.0
49	Arkansas	\$21.70	39.3
50	North Dakota	\$17.34	31.4
51	North Carolina	\$6.87	12.4

Table 29. All State and Local Expenditure for Housing and Community Development, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$46.81	100.0
1	Dist. of Col.	\$272.59	582.3
2	Alaska	\$160.18	342.2
3	Massachusetts	\$106.03	226.5
4	New York	\$100.18	214.0
5	Delaware	\$86.39	184.6
6	Hawaii	\$81.49	174.1
7	Connecticut	\$67.35	143.9
8	California	\$67.13	143.4
9	Rhode Island	\$63.79	136.3
10	Maryland	\$62.72	134.0
11	Minnesota	\$61.24	130.8
12	Maine	\$59.10	126.3
13	New Hampshire	\$58.55	125.1
14	Illinois	\$49.28	105.3
15	New Jersey	\$47.76	102.0
16	Ohio	\$46.33	99.0
17	Pennsylvania	\$45.18	96.5
18	Virginia	\$44.28	94.6
19	Georgia	\$42.94	91.7
20	Oregon	\$42.02	89.8
21	Oklahoma	\$41.13	87.9
22	Montana	\$40.75	87.0
23	Vermont	\$40.42	86.3
24	Washington	\$40.25	86.0
25	Tennessee	\$39.38	84.1
26	North Dakota	\$37.88	80.9
27	Indiana	\$36.77	78.6
28	North Carolina	\$36.37	77.7
29	Kentucky	\$33.79	72.2
30	Iowa	\$31.48	67.3
31	Colorado	\$29.86	63.8
32	Alabama	\$29.52	63.1
33	Arizona	\$29.02	62.0
34	Missouri	\$27.39	58.5
35	Nevada	\$26.23	56.0
36	Florida	\$25.92	55.4
37	Wyoming	\$25.74	55.0
38	Idaho	\$25.62	54.7
39	Utah	\$25.14	53.7
40	Mississippi	\$25.10	53.6
41	South Carolina	\$22.99	49.1
42	South Dakota	\$22.46	48.0
43	Arkansas	\$22.11	47.2
44	Wisconsin	\$21.90	46.8
45	Louisiana	\$20.16	43.1
46	Texas	\$19.68	42.1
47	Michigan	\$19.30	41.2
48	Nebraska	\$19.23	41.1
49	New Mexico	\$17.35	37.1
50	West Virginia	\$16.72	35.7
51	Kansas	\$15.13	32.3

Table 30. All State and Local Expenditure for Financial Administration, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$49.35	100.0
1	Alaska	\$265.24	537.5
2	Wyoming	\$89.16	180.7
3	Nevada	\$83.76	169.7
4	Montana	\$76.38	154.8
5	Oregon	\$74.43	150.8
6	Delaware	\$73.38	148.7
7	Dist. of Col.	\$73.21	148.4
8	California	\$68.71	139.2
9	South Dakota	\$67.18	136.1
10	New Mexico	\$66.52	134.8
11	Vermont	\$64.03	129.7
12	Washington	\$58.21	118.0
13	Colorado	\$57.91	117.4
14	Arizona	\$57.79	117.1
15	Rhode Island	\$56.42	114.3
16	Illinois	\$55.29	112.0
17	Kansas	\$53.77	108.9
18	New York	\$53.66	108.7
19	Minnesota	\$53.10	107.6
20	Connecticut	\$52.84	107.1
21	Hawaii	\$52.75	106.9
22	Maine	\$52.74	106.9
23	Florida	\$52.21	105.8
24	Utah	\$51.38	104.1
25	Massachusetts	\$51.01	103.4
26	Virginia	\$49.56	100.4
27	Oklahoma	\$48.08	97.4
28	New Jersey	\$47.83	96.9
29	Idaho	\$47.40	96.1
30	North Dakota	\$47.31	95.9
31	Maryland	\$47.28	95.8
32	Michigan	\$47.27	95.8
33	Alabama	\$46.98	95.2
34	Nebraska	\$43.56	88.3
35	Texas	\$43.44	88.0
36	West Virginia	\$43.42	88.0
37	Iowa	\$41.92	84.9
38	Arkansas	\$41.10	83.3
39	Ohio	\$41.10	83.3
40	New Hampshire	\$39.71	80.5
41	Wisconsin	\$39.45	79.9
42	Kentucky	\$37.25	75.5
43	Louisiana	\$37.17	75.3
44	Georgia	\$37.14	75.3
45	Missouri	\$35.60	72.1
46	South Carolina	\$34.06	69.0
47	Pennsylvania	\$33.82	68.5
48	Mississippi	\$33.39	67.7
49	Tennessee	\$30.77	62.4
50	North Carolina	\$30.56	61.9
51	Indiana	\$30.38	61.6

Table 31. All State and Local Expenditure for Judicial Administration, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$38.59	100.0
1	Alaska	\$154.23	399.6
2	Dist. of Col.	\$131.51	340.8
3	Hawaii	\$66.35	171.9
4	Nevada	\$58.19	150.8
5	California	\$57.41	148.8
6	New York	\$57.08	147.9
7	Delaware	\$53.95	139.8
8	Wyoming	\$49.57	128.4
9	Michigan	\$49.52	128.3
10	Arizona	\$49.34	127.8
11	New Jersey	\$48.17	124.8
12	Florida	\$43.08	111.6
13	Massachusetts	\$42.83	111.0
14	Colorado	\$42.41	109.9
15	Maryland	\$41.26	106.9
16	Oregon	\$40.19	104.1
17	Connecticut	\$39.51	102.4
18	Minnesota	\$38.24	99.1
19	Rhode Island	\$38.21	99.0
20	New Mexico	\$37.78	97.9
21	New Hampshire	\$37.05	96.0
22	Pennsylvania	\$36.48	94.5
23	Montana	\$34.91	90.5
24	Ohio	\$34.70	89.9
25	Wisconsin	\$34.49	89.4
26	Washington	\$34.13	88.4
27	Louisiana	\$33.47	86.7
28	Kansas	\$32.10	83.2
29	Illinois	\$31.77	82.3
30	North Dakota	\$31.75	82.3
31	Vermont	\$30.89	80.1
32	Utah	\$30.01	77.8
33	Virginia	\$28.38	73.5
34	Alabama	\$28.21	73.1
35	Iowa	\$27.93	72.4
36	Texas	\$27.33	70.8
37	Kentucky	\$27.12	70.3
38	Nebraska	\$26.78	69.4
39	South Dakota	\$26.30	68.1
40	Missouri	\$26.30	68.1
41	Georgia	\$25.94	67.2
42	Idaho	\$25.83	66.9
43	Maine	\$23.95	62.0
44	West Virginia	\$23.37	60.5
45	Oklahoma	\$22.82	59.1
46	Tennessee	\$22.50	58.3
47	Indiana	\$22.45	58.2
48	North Carolina	\$22.22	57.6
49	South Carolina	\$20.92	54.2
50	Arkansas	\$16.37	42.4
51	Mississippi	\$16.07	41.6

Table 32. All State and Local Expenditure for Legislative Administration, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$4.53	100.0
1	Alaska	\$55.84	1233.0
2	Hawaii	\$11.21	247.5
3	Rhode Island	\$8.69	191.9
4	Massachusetts	\$7.27	160.5
5	Montana	\$7.24	159.8
6	Pennsylvania	\$7.07	156.2
7	New York	\$7.03	155.2
8	Delaware	\$7.00	154.5
9	Michigan	\$6.76	149.4
10	Minnesota	\$6.63	146.5
11	Maine	\$6.60	145.6
12	Vermont	\$6.51	143.7
13	New Jersey	\$5.99	132.2
14	Washington	\$5.94	131.1
15	South Carolina	\$5.78	127.6
16	California	\$5.33	117.6
17	New Hampshire	\$5.29	116.8
18	West Virginia	\$5.24	115.7
19	Connecticut	\$4.98	110.0
20	Wisconsin	\$4.82	106.4
21	Wyoming	\$4.72	104.2
22	Kentucky	\$4.46	98.5
23	Nebraska	\$4.40	97.1
24	Louisiana	\$4.35	96.0
25	Kansas	\$4.15	91.6
26	New Mexico	\$4.11	90.8
27	Oklahoma	\$3.94	87.1
28	Oregon	\$3.88	85.7
29	Maryland	\$3.83	84.6
30	North Dakota	\$3.73	82.4
31	South Dakota	\$3.62	80.0
32	Utah	\$3.55	78.3
33	Iowa	\$3.53	78.0
34	Missouri	\$3.48	76.8
35	Florida	\$3.47	76.5
36	Mississippi	\$3.46	76.5
37	Illinois	\$3.43	75.7
38	Nevada	\$3.23	71.3
39	Arizona	\$3.07	67.7
40	Idaho	\$2.94	64.9
41	Virginia	\$2.74	60.5
42	Colorado	\$2.73	60.2
43	Alabama	\$2.68	59.1
44	Georgia	\$2.34	51.7
45	Arkansas	\$2.16	47.7
46	Texas	\$2.15	47.5
47	Indiana	\$2.07	45.8
48	Tennessee	\$2.02	44.6
49	Ohio	\$1.85	40.8
50	North Carolina	\$1.65	36.4
51	Dist. of Col.	\$0.00	0.0

Table 33. All State and Local Expenditure for Interest on General Debt, FY 1986

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$153.74	100.0
1	Alaska	\$1,788.60	1163.4
2	Wyoming	\$358.07	232.9
3	Dist. of Col.	\$323.78	210.6
4	Delaware	\$293.17	190.7
5	Rhode Island	\$272.11	177.0
6	Oregon	\$261.57	170.1
7	New York	\$241.16	156.9
8	Louisiana	\$231.86	150.8
9	Hawaii	\$228.61	148.7
10	New Jersey	\$226.67	147.4
11	Minnesota	\$222.11	144.5
12	Nevada	\$218.47	142.1
13	Connecticut	\$214.36	139.4
14	Montana	\$204.37	132.9
15	New Mexico	\$202.73	131.9
16	New Hampshire	\$181.64	118.1
17	Arizona	\$181.14	117.8
18	Maryland	\$180.52	117.4
19	Massachusetts	\$177.00	115.1
20	Vermont	\$176.10	114.5
21	Kansas	\$171.43	111.5
22	South Dakota	\$165.84	107.9
23	Colorado	\$161.40	105.0
24	Pennsylvania	\$157.89	102.7
25	West Virginia	\$152.46	99.2
26	Kentucky	\$146.42	95.2
27	Texas	\$145.87	94.9
28	Wisconsin	\$145.46	94.6
29	Utah	\$145.36	94.6
30	Maine	\$144.32	93.9
31	North Dakota	\$141.45	92.0
32	Illinois	\$141.44	92.0
33	Alabama	\$135.68	88.2
34	Washington	\$134.21	87.3
35	Oklahoma	\$133.79	87.0
36	Florida	\$133.23	86.7
37	California	\$127.04	82.6
38	Nebraska	\$123.21	80.1
39	Ohio	\$111.05	72.2
40	Michigan	\$110.53	71.9
41	Virginia	\$110.48	71.9
42	Tennessee	\$102.82	66.9
43	South Carolina	\$100.00	65.0
44	Missouri	\$98.76	64.2
45	Iowa	\$96.99	63.1
46	Arkansas	\$96.23	62.6
47	Mississippi	\$90.57	58.9
48	Indiana	\$89.19	58.0
49	Idaho	\$81.64	53.1
50	Georgia	\$76.86	50.0
51	North Carolina	\$73.57	47.9

Table 34. Personal Income Per Capita, Calendar Year 1985

Rank		Amount Per Capita	Percent of U.S. Avg.
	United States	\$13,732.31	100.0
1	Dist. of Col.	\$18,158.15	132.2
2	Connecticut	\$18,001.88	131.1
3	Alaska	\$17,745.32	129.2
4	New Jersey	\$17,080.58	124.4
5	Massachusetts	\$16,351.34	119.1
6	New York	\$16,060.04	117.0
7	California	\$15,698.68	114.3
8	Maryland	\$15,612.82	113.7
9	Illinois	\$14,714.71	107.2
10	Colorado	\$14,649.22	106.7
11	New Hampshire	\$14,538.46	105.9
12	Virginia	\$14,339.04	104.4
13	Nevada	\$14,081.00	102.5
14	Delaware	\$14,022.12	102.1
15	Minnesota	\$14,017.09	102.1
16	Rhode Island	\$13,810.26	100.6
17	Kansas	\$13,715.97	99.9
18	Washington	\$13,709.39	99.8
19	Hawaii	\$13,708.10	99.8
20	Michigan	\$13,523.56	98.5
21	Pennsylvania	\$13,396.92	97.6
22	Florida	\$13,377.64	97.4
23	Nebraska	\$13,343.55	97.2
24	Wyoming	\$13,282.05	96.7
25	Texas	\$13,230.73	96.3
26	Ohio	\$13,217.08	96.2
27	Missouri	\$13,147.45	95.7
28	Wisconsin	\$13,127.48	95.6
29	Iowa	\$12,737.64	92.8
30	Oregon	\$12,572.65	91.6
31	Indiana	\$12,434.96	90.6
32	Arizona	\$12,292.73	89.5
33	Georgia	\$12,280.47	89.4
34	Oklahoma	\$12,218.15	89.0
35	North Dakota	\$12,157.58	88.5
36	Vermont	\$11,981.52	87.3
37	Maine	\$11,784.50	85.8
38	North Carolina	\$11,478.44	83.6
39	Louisiana	\$11,222.62	81.7
40	South Dakota	\$11,162.43	81.3
41	Tennessee	\$11,147.20	81.2
42	Idaho	\$11,139.58	81.1
43	Montana	\$11,070.82	80.6
44	Kentucky	\$10,817.60	78.8
45	New Mexico	\$10,701.83	77.9
46	Alabama	\$10,587.96	77.1
47	South Carolina	\$10,489.64	76.4
48	Arkansas	\$10,416.10	75.9
49	Utah	\$10,365.77	75.5
50	West Virginia	\$10,284.52	74.9
51	Mississippi	\$9,144.38	66.6

Table 35. Population and Personal Income by States

	July 1, 1986 Population (in Thousands)	Personal Income Calendar Year 1985 (Mil. Dol.)
United States	241,077	3,310,545
Alabama	4,053	42,913
Alaska	534	9,476
Arizona	3,317	40,775
Arkansas	2,372	24,707
California	26,981	423,566
Colorado	3,267	47,859
Connecticut	3,189	57,408
Delaware	633	8,876
Dist. of Col.	626	11,367
Florida	11,675	156,184
Georgia	6,104	74,960
Hawaii	1,062	14,558
Idaho	1,003	11,173
Illinois	11,553	169,999
Indiana	5,504	68,442
Iowa	2,851	36,315
Kansas	2,461	33,755
Kentucky	3,728	40,328
Louisiana	4,501	50,513
Maine	1,174	13,835
Maryland	4,463	69,680
Massachusetts	5,832	95,361
Michigan	9,145	123,673
Minnesota	4,214	59,068
Mississippi	2,625	24,004
Missouri	5,066	66,605
Montana	819	9,067
Nebraska	1,598	21,323
Nevada	963	13,560
New Hampshire	1,027	14,931
New Jersey	7,620	130,154
New Mexico	1,479	15,828
New York	17,772	285,419
North Carolina	6,331	72,670
North Dakota	679	8,255
Ohio	10,752	142,110
Oklahoma	3,305	40,381
Oregon	2,698	33,921
Pennsylvania	11,889	159,276
Rhode Island	975	13,465
South Carolina	3,378	35,434
South Dakota	708	7,903
Tennessee	4,803	53,540
Texas	16,682	220,715
Utah	1,665	17,259
Vermont	541	6,482
Virginia	5,787	82,980
Washington	4,463	61,185
West Virginia	1,919	19,736
Wisconsin	4,785	62,815
Wyoming	507	6,734

APPENDIX A. DEFINITIONS OF SELECTED TERMS

The following definitions are taken directly from U.S. Bureau of the Census, Governmental Finances in 1985-86, GF-86, No. 5 (November 1987), Appendix A, pp. 113-119. For information concerning definitions or data, write or call Vance Kane, Governments Division, U.S. Bureau of the Census, Washington, D.C. 20233. Phone (301) 763-7664.

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.