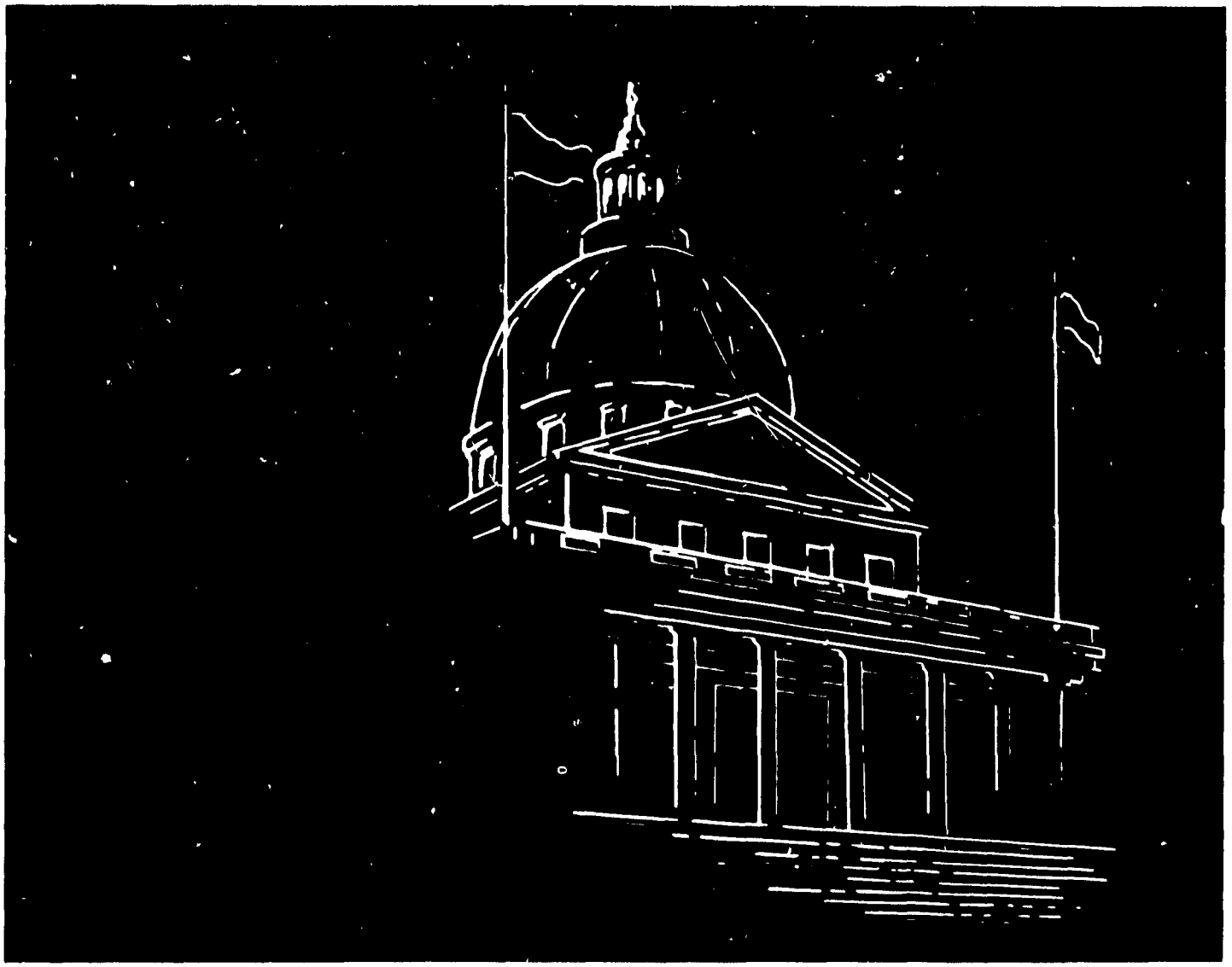
GOVERNMENTAL FINANCES IN 1971-72

GF72 No. 5



U.S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

GOVERNMENT FINANCES/GF72 No. 5

GOVERNMENTAL FINANCES IN 1971-72

Issued December 1973

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INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $381.8 billion for fiscal 1971-72, up $39.4 billion from the prior year. Tax revenues collected by all governments in 1971-72 came to $262.5 billion, as compared to $232.3 billion for 1970-71.[1]

Governmental expenditures in fiscal 1971-72 were $397.4 billion, up $28.0 billion from the prior year sum of $369.4 billion.

Indebtedness of all governments at the end of fiscal 1971-72 was $601.8 billion, including a Federal public debt (as of June 30, 1972) of $427.3 billion. State and local government debt increased $15.7 billion during fiscal 1971-72 to a record total of $174.5 billion.

[1]The financial statistics for 1971-72 relate to governmental fiscal years which ended June 30, 1972, or at some date within the 12 previous months, with the following exceptions: The State governments of Alabama and Texas (as well as school districts in those States), having fiscal years which end at the end of September and August 1972, respectively, are treated as though they were part of the June 30 group.

Table 1 summarizes recent trends in the revenue, expenditure, and indebtedness of all governments, with corresponding data for Federal finances appearing in table 2. State and local government aggregates are shown in table 3. Nationwide totals shown annually from 1967 to 1972 and for selected years prior to 1967 will be presented in a report to be issued in the summer of 1974, Historical Statistics on Governmental Finances and Employment (Vol. 6, No. 4 of the 1972 Census of Governments).

Governmental financial data are presented within broad activity sectors, including "general government," "utilities," "liquor stores," and "insurance trust activities." "General government" includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance transactions. Other commercial-type operations of governments, such as port facilities, airports, toll highways and housing projects--as well as all such agencies and activities of the Federal Government, including its corporations--are part of the general

Table A. Governmental Revenue: 1971-72

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (-) from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Revenue from all sources	381,849	223,378	112,309	113,162	100.0	100.0	100.0	100.0	11.5	10.3	14.2
Intergovernmental revenue	(1)	-	27,981	39,017	-	-	24.9	34.5	-	-	19.5
Revenue from own sources	381,849	223,378	84,327	74,144	100.0	100.0	75.1	65.5	11.5	10.3	13.2
General revenue from own sources	307,222	172,122	70,651	64,449	80.5	77.1	62.9	57.0	11.4	9.7	13.7
Taxes	262,534	153,733	59,870	48,930	68.8	68.8	53.3	43.2	13.0	12.0	14.6
Charges and miscellaneous general revenue	44,688	18,389	10,780	15,519	11.7	8.2	9.6	13.7	2.9	-6.2	10.5
Current charges	31,205	12,481	7,820	10,904	8.2	5.6	7.0	9.6	6.4	0.3	10.9
All other	13,483	5,908	2,960	4,615	3.5	2.6	2.6	4.1	-4.3	-17.6	9.4
Utility revenue	7,787	-	-	7,787	2.0	-	-	6.9	7.0	-	7.0
Liquor stores revenue	2,188	-	1,904	284	0.6	-	1.7	0.3	5.0	-	5.0
Insurance trust revenue	64,654	51,256	11,773	1,625	16.9	22.9	10.5	1.4	12.5	12.3	13.5

Note: Because of rounding, detail may not add to totals.
- Represents zero or rounds to zero.
[1]Net of duplicative intergovernmental transactions.

government sector. Major insurance programs administered by the Federal Government including crop and farm mortgage insurance, investment guarantee activities and home mortgage insurance are reported in general government.

"Utilities" are water supply, electric power and gas supply systems, and transit facilities owned and operated by local governments. "Liquor stores" comprise dispensories operated by 17 State governments and by local governments in four States. "Insurance trust" activities consist of contributory retirement systems for public employees, and specified governmental social and life insurance programs, such as unemployment compensation; Federal old age, survivors, disability, and health insurance; and State medical and disability funds.

Revenue and expenditure comprise actual receipts and payments (net of such correcting transactions as recoveries or refunds) of a government and its agencies, including government-operated enterprises, utilities, and public trust funds. Transactions excluded are debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of government. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

REVENUE BY SOURCE

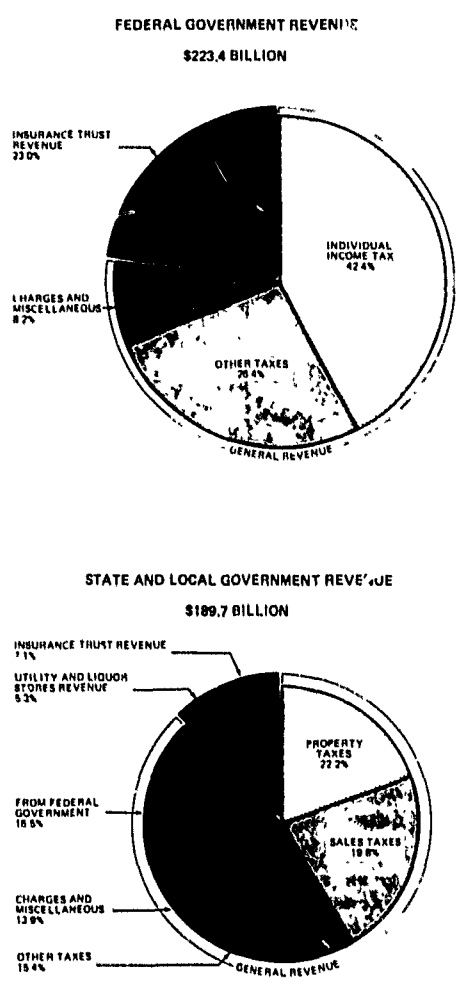
The national totals of governmental revenue, presented by level of government in table 4 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1971-72 as follows:

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	381,849	100.0
Federal.....	223,378	58.5
State.....	84,327	22.1
Local.....	74,144	19.4

The distribution of revenue below in terms of final recipient level of government shows the effect of intergovernmental transfers. Total local revenue is increased from one-fifth to three-tenths of all revenue if allowance is made for intergovernmental revenue from Federal and State sources.

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	381,849	100.0
Federal.....	192,125	50.3
State.....	77,754	20.4
Local.....	111,971	29.3

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1971-72

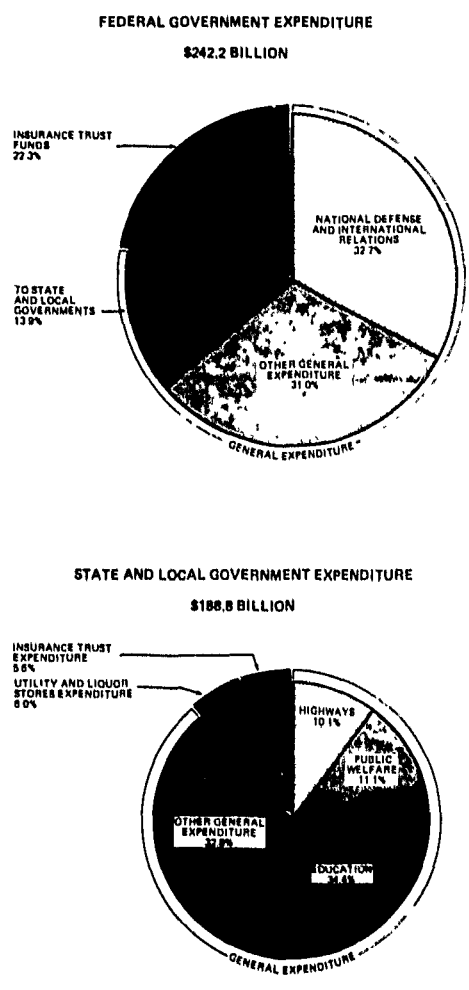


GENERAL REVENUE

Taxes show marked differences of emphasis among the three levels of government (refer to table B, page 4, and table 4). While individual and corporate income taxes provide the major Federal income sources, local governments rely primarily on property tax revenues. State governments rely on a combination of general and selective sales and gross receipts taxes for more than half of their tax revenue.

Of the total national tax yield, 58.6 percent was collected by the Federal Government, 22.8 percent by State governments, and 18.6 percent by local governments.

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1971-72



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More recent estimated national State-local tax aggregates for the 12 months ending June 30, 1973 are shown in the following distribution (from Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, April-June 1973):

Item	Amount (millions of dollars)	Percent
All State and local taxes.	119,496	100.0
State.....	67,671	56.6
Local.....	51,825	43.4
By type of tax:		
Property.....	45,302	37.9
Other than property.....	74,194	62.1
General sales and gross receipts.....	22,872	19.1
Motor fuel sales.....	8,044	6.7
Individual income.....	17,971	15.0
Motor vehicle and operators' licenses..	3,812	3.2
Corporation net income	5,208	4.4
All other.....	16,287	13.6

Charges and miscellaneous general revenue consist mainly of "current charges" received from performance of specific services and from sales of commodities (other than utility and liquor store proceeds) benefiting those persons charged. Amounts received are reported here on a gross basis without offset for costs of operations or purchases.

Postal receipts provided 60.9 percent of Federal current charges revenue, and "natural resources" charges, comprised mainly of agricultural product sales, provided 20.7 percent. Other components of Federal current charges include amounts received for equipment, services and supplies related to national defense and international relations (6.6 percent), housing and urban renewal rental and insurance premium payments (4.2 percent), and many other items.

State and local government amounts from current charges are derived mainly from higher education institutional fees and charges (26.0 percent), hospital charges (22.8 percent), school lunch sales (7.6 percent), and sewerage charges (6.6 percent).

Interest earnings comprised the major part (34.7 percent) of miscellaneous general revenue for Federal, State and local governments, and include interest on governmental loans, on securities held by governments, and on all other investments excluding those held by employee-retirement and social insurance funds. Only gross interest amounts are shown; transactions

between governments are included, as well as interest earned by debt obligations held by funds or agencies of the issuing government (since it is not possible to exclude these). However, reported Federal general interest earnings are net of all internal interest transactions of the Federal Government.

State and local government investments are held primarily in the form of nongovernmental bonds, stocks, and mortgages; holdings of governmental securities largely consist of Federal notes and bonds. The Federal Government holds substantial amounts of its own securities and a relatively minor amount of State and local government securities.

Utility, liquor stores, and insurance trust revenue are shown in tables 4, 5, and 11. Sales receipts of State and local liquor stores and local water, electric, gas, and transit utilities are largely offset by the cost of purchasing and producing the commodities and services sold, and only any net excess of sales revenue is available for financing other types of governmental services. Local expenditure for utility purposes (including capital outlays and interest on utility debt, as well as current operations expenditure) is somewhat more than the total of local utility revenue. For both State-operated and locally operated liquor stores, however, sales revenue exceeds expenditure.

Insurance trust revenue and expenditure categories (refer to tables 12 and 13) include amounts for Federal Old Age, Survivors, Disability, and Health programs, as well as for unemployment compensation, employee retirement, workmen's compensation and similar programs of State and local governments. Contributions by governments to their own insurance funds are excluded as insurance revenue, but payments made (by governments as employers) to trust systems administered by other governments are included as revenue of the various systems. Examples of the latter are the employer contribution by State and local governments to the Federal Old Age, Survivors, Disability, and Health Insurance Systems and local government payments to State-administered employee-retirement systems. Federal transactions with the unemployment compensation fund administered by the U.S. Treasury are treated as an agency relationship and are excluded from Federal finance statistics.

Total insurance trust revenue represents 16.9 percent of all government revenue. Such revenue consists primarily (93.7 percent) of employer and employee payments; the remainder (6.3 percent) consists of investment earnings of State and local government trust systems. Insurance trusts administered by the Federal government received 79.3 percent of total governmental insurance trust receipts; State funds accounted for 18.2 percent, and local government systems, 2.5 percent.

Table B. Tax Revenue: 1971-72

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (-) from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Total taxes.....	262,534	153,733	59,870	48,930	100.0	100.0	100.0	100.0	13.0	12.0	16.2
Income.....	146,556	126,903	17,412	2,241	55.8	82.5	29.1	4.6	14.2	12.3	28.2
Individual.....	109,974	94,737	12,996	2,241	41.9	61.6	21.7	4.6	12.1	9.9	28.0
Corporation.....	36,582	32,166	4,416	-	13.9	20.9	7.4	-	21.1	20.1	29.0
Property.....	42,133	-	1,257	40,876	16.0	-	2.1	83.5	11.3	-	11.6
Sales, gross receipts, and customs.....	57,589	20,101	33,250	4,238	21.9	13.1	55.5	8.7	9.4	3.5	12.4
Customs duties.....	3,287	3,287	-	-	1.3	2.1	-	-	26.9	26.9	-
General sales and gross receipts.....	20,294	-	17,619	2,675	7.7	-	29.4	5.5	13.9	-	13.9
Selective sales and gross receipts.....	34,008	16,814	15,631	1,562	13.0	10.9	26.1	3.2	5.4	-0.1	10.9
All other.....	16,255	6,729	7,951	1,575	6.2	4.4	13.3	3.2	21.3	39.2	9.4

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

EXPENDITURE BY CHARACTER AND OBJECT

Character and object categories reflecting the kinds of payments concerned are summarized by level of government in table 5.

Governmental expenditure according to final spending level--i.e., in terms of direct expenditure, or for "own purposes" by each level of government--was as follows in 1971-72:

Level of government	Amount (millions of dollars)	Percent
Total expenditure...	397,427	100.0
Federal.....	208,602	52.5
State.....	72,483	18.2
Local.....	116,342	29.3

As shown below, a different distribution results if governmental spending is treated in terms of the financing rather than the final spending level of government, i.e., by treating amounts represented by intergovernmental transactions as expenditure of the originating rather than the recipient government:

Level of government	Amount (millions of dollars)	Percent
Total expenditure...	397,427	100.0
Federal.....	242,186	60.9
State.....	81,192	20.4
Local.....	74,050	18.6

Intergovernmental expenditure mainly concerns payments made in the form of grants-in-aid or shared taxes, but it also includes payments for services performed on a reimbursement or cost-sharing basis, and intergovernmental payments in lieu of taxes. Excluded are loans and contributions of commodities or other aids in kind.

Current operation, which includes most public payroll outlays and governmental purchases of goods and services, accounted for 56.8 percent of direct governmental expenditures during fiscal 1971-72. Over half of such outlays were for personal services; the remaining amounts primarily were expended for goods and services needed for governmental functions, for liquor purchased for resale by State and local liquor stores, and for energy and fuel purchased by local utilities. The highest portion of current

Table C. Governmental Expenditure, by Character and Object: 1971-72

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (-) from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Total expenditure..	397,427	242,186	109,243	116,913	100.0	100.0	100.0	100.0	7.6	7.1	10.6
Intergovernmental expenditure.....	([1])	33,584	36,759	571	-	13.9	33.6	0.5	-	22.1	12.3
Direct expenditure.....	397,427	208,602	72,483	116,342	100.0	86.1	66.4	99.5	7.6	5.0	10.6
Current operation....	225,760	100,130	39,790	85,840	56.8	41.3	36.4	73.4	5.1	-2.7	12.3
Capital outlay.....	55,053	20,816	15,283	18,953	13.9	8.6	14.0	16.2	12.8	32.7	3.3
Assistance and subsidies.....	27,983	16,456	6,337	5,190	7.0	6.8	5.8	4.4	10.4	7.9	14.1
Interest on debt.....	24,007	17,114	2,135	4,758	6.0	7.1	2.0	4.1	6.7	3.1	16.8
Insurance benefits and repayments.....	64,624	54,086	8,938	1,600	16.3	22.3	8.2	1.4	11.4	12.1	7.6
Exhibit: Expenditure for personal services.	132,596	53,917	22,587	56,092	33.4	22.3	20.7	48.0	10.4	8.8	11.5

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

operation expenditures was spent by the Federal Government (44.4 percent), with local governments expending 38.0 percent and the remainder by the States.

Capital outlay accounted for 26.4 percent of direct governmental expenditures during fiscal 1971-72. Whereas Federal capital expenditures went mostly for purchase of equipment for national defense purposes, construction outlays constituted the bulk of State and local government capital accounts. Amounts expended for highways and education made up the larger proportions of State and local capital expenditures.

Assistance and subsidies comprised 7 percent of direct governmental expenditure during fiscal 1971-72. About 59 percent of these outlays was made by the Federal Government. State and local governments about equally shared the remaining 41 percent. As only cash grants are included with assistance and subsidies, payments for items distributed in kind are included as current operation expenditures for goods and services.

Interest on debt excludes as intragovernmental transfers Federal Government interest payments on its debt held by U.S. funds or agencies. However, State and local government amounts include the relatively small interest payments transferred to the funds of the paying governments. About 71 percent of governmental interest payments were for Federal indebtedness, with most of the remainder going for local government debt.

Insurance benefits and repayments amounted to 16.3 percent of all governmental expenditures in fiscal 1972 and largely consisted of Federal payments (83.7 percent). These amounts are limited to actual benefit payments and refunds of contributions of insured persons; excluded are government contributions to their own insurance trust funds, as well as insurance trust fund administrative costs (classified as general expenditure).

Personal services expenditure represented one-third of all governmental expenditures, with the Federal and local governments each accounting for about 40 percent. Federal military personnel allowances account for 38.4 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (56.6 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (35.5 percent) of State personal services expenditures (see table 10).

Payments for salaries and wages are largely represented by current operation activities, although some amounts are paid for force-account construction work. Total payroll amounts include all general and other expenditure functions. Only gross cash payments are given, before deductions are made for income taxes, retirement contributions, charges for quarters or subsistence, or for other purposes. The value of subsistence, quarters or other payments in kind made to military personnel or other public employees is excluded from personal services expenditure.

EXPENDITURE BY SECTOR AND BY FUNCTION

Governmental expenditures (refer to table 5) comprise four categories including general expenditure, utility expenditure, liquor stores expenditure, and insurance trust expenditure. Table D provides a summary of total governmental expenditure by sector with general expenditure given by function and percent change from 1970-71.

General expenditure

Direct and intergovernmental general expenditures are reported in table 6 by governmental type and by major function. Table 7 provides a similar format but with a more detailed functional breakdown of direct general expenditure; intergovernmental payments are excluded.

National defense and international relations is the most significant general expenditure functional category, amounting to 24.7 percent of all general expenditures. Federal payments in this area, accounting for 42.1 percent of Federal general expenditures, are mainly for military functions (see table 8). Federal veterans benefits, interest on war debt, civil defense activities, and other defense-related operations closely related to defense efforts are classified in other functional categories. All defense-related activities of State and local governments, including National Guard, civil defense, and armory activities, have been classified in the residual "Other" functional class; hence, reported defense expenditures are entirely those of the Federal Government. As shown in the table below, defense and international relations account for nearly half of all Federal general expenditures and a quarter of total general government expenditures:

Fiscal year	Expenditure for national defense and international relations as a percent of total general expenditure of--	
	The Federal Government	All governments
1971-72....	42.1	24.7
1970-71....	45.5	26.9
1969-70....	50.5	38.6
1968-69....	53.3	33.0
1967-68....	55.2	35.5
1966-67....	53.9	34.4

Education ranks second in governmental expenditure, amounting to 21.8 percent of total general government payments. As indicated below a substantial portion of Federal and State spending for education is in the form of intergovernmental payments. The largest Federal education expenditure was for grants-in-aid to local schools (see table 8). State intergovernmental payments, including Federal amounts channeled through the States, provided 44.4 percent of local government education direct expenditure. Higher education institutions receive a substantial amount of State education monies with minor amounts going for local school supervision, for provision of State schools for the handicapped, and for other special programs.

Item	Federal (millions of dollars)	State (millions of dollars)	Local (millions of dollars)
Total education expenditure...	13,045	38,348	47,786
Intergovernmental expenditure.....	7,941	21,195	53
Direct expenditure...	5,104	17,153	47,734
Local schools.....	-	491	45,168
Institutions of higher education..	-	13,381	2,566
Other.....	5,104	3,282	-

- Represents zero or rounds to zero.

Table D. Governmental Expenditure by Function, 1971-72

Item	Amount (millions of dollars)	Percent of total	Percent of general expenditure	Percent increase or decrease (-) from 1970-71		
				All governments	Federal	State and local[1]
Total expenditure.....	397,427	100.0	(X)	7.6	7.1	10.6
General expenditure.....	321,389	80.9	100.0	6.7	5.7	10.6
National defense and international relations.....	79,258	19.9	24.7	-2.0	-2.0	-
All other general expenditure	242,131	60.9	75.3	10.0	8.3	10.8
Education.....	69,990	17.6	21.8	9.3	14.2	9.2
Highways.....	19,442	4.9	6.0	5.7	4.8	5.1
Interest on general debt...	23,077	5.8	7.2	6.4	3.1	17.2
Natural resources.....	14,215	3.6	4.4	3.5	4.5	0.9
Public welfare.....	23,558	5.9	7.3	15.2	31.3	15.6
Health and hospitals.....	17,033	4.3	5.3	14.8	23.9	14.8
Postal service.....	9,366	2.4	2.9	7.9	7.9	-
Veterans' services, n.e.c..	6,882	1.7	2.1	7.3	7.3	-
Police protection.....	6,530	1.6	2.0	14.4	15.9	14.3
Sanitation.....	4,729	1.2	1.5	15.7	-	8.6
Local fire protection.....	2,577	0.6	0.8	11.9	-	11.9
Other functions.....	44,732	11.3	13.9	12.3	14.1	0.8
Utility expenditure.....	9,697	2.4	(X)	11.8	-	11.8
Liquor stores expenditure.....	1,717	0.4	(X)	5.7	-	5.7
Insurance trust expenditure....	64,624	16.3	(X)	11.4	12.1	7.6

- Represents zero or rounds to zero. X Not applicable.
[1]Excludes intergovernmental expenditure.

Institutions of higher education consist of publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Amounts for such auxiliary activities as dormitories, dining halls, and bookstores are included with higher education expenditure, but related payments for hospital services and for agricultural experiment and extension activities are reported under other functional categories.

Expenditures for local schools comprise direct payments by local government for education other than for institutions of higher education, plus direct State government spending for elementary and high school operations, facilities, and supplies. Local expenditure for education includes gross amounts for school lunch and other cafeteria operations (see table 4), and payments for health, recreation, and library services administered by local school systems. As indicated by table 9, 10.4 percent of local school expenditure is for capital outlay, mainly for new construction. Local school system expenditures exclude interest payments (reported under "interest on general debt"), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under "employee-retirement expenditures").

Natural resources include expenditures for conservation and development of agricultural, forest, mineral, and similar resources. Federal government payments, accounting for 78.1 percent of governmental natural resource payments, are mainly for gross amounts of commodity purchases in the form of price stabilization programs. No exclusion is made of commodities resold during the year or transferred to Federal aid programs. Other Federal natural resources programs are: Multipurpose power and reclamation projects; activities in soil conservation and reclamation, forestry and parks, mineral resources, and agricultural research; and farm crop and mortgage insurance

Highways comprise the provision and maintenance of highway facilities, including toll turnpikes, bridges, and tunnels and ferries, as well as regular roads, highways, and city streets. About one-fifth of all State government expenditure, but a considerably smaller proportion of Federal and local government spending, involve payments for highway facilities (refer to table 6).

Both Federal and State highway expenditure involve substanital amounts for intergovernmental payments, as can be seen from the tabulation below (in millions of dollars):

Item	Federal	State	Local
Total highway expenditure.....	5,540	15,380	6,303
Intergovernmental expenditure.....	5,108	2,633	40
Direct expenditure.....	432	12,746	6,263
Capital outlay.....	66	9,997	2,319
Construction.....	63	8,713	1,902
Other capital outlay	3	1,284	417
Current operation.....	366	2,749	3,944

Figures for highway spending do not include interest on highway debt (included in "interest on general debt") or highway policing costs (classified under "police protection").

Interest on general debt involves payments for use of borrowed money, except amounts paid on utility debt. The major portion of expenditure for interest on general debt is by the Federal Government, with local governments responsible for most of the remainder.

Interest expenditure excludes interest accrued but not paid during the fiscal year (as in the case of Federal savings bonds and treasury bills). Neither does it include interest paid to individuals on savings deposits (e.g., savings deposits of military personnel). It excludes also amounts paid on Federal securities held by the U.S. Government itself.

Public welfare relates to assistance to needy persons as well as support to welfare institutions. Cash assistance payments under the "categorical" programs--old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled--account for a substantial share of all public welfare expenditure. State and local amounts include any applicable cash benefits in excess of, or supplementary to, those financed with Federal participation. Other cash assistance is mainly for general relief, which is wholly financed from State and local sources. Other public welfare spending comprises vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid, as well as institutional care for the needy, and administration of welfare activities. Summary figures on intergovernmental and direct expenditures for public welfare in fiscal 1971-72 are shown below (in millions of dollars):

Item	Federal	State	Local
Total public welfare expenditure..	15,739	19,191	9,012
Intergovernmental expenditure.....	13,251	6,944	190
Direct expenditure.....	2,488	12,247	8,822
Categorical cash assistance.....	52	5,089	4,684
Other cash assistance	28	192	506
Other public welfare.	2,408	6,967	3,632

Individual States vary in the degree to which they directly undertake public welfare activities or delegate this responsibility to local governments. The amounts the States transfer to local governments for welfare programs (including money from Federal sources) provide a major portion of the total expenditure of local governments for public welfare.

Health and hospitals involve operation and provision of hospital and public health facilities or programs. State and local governments account for more than four-fifths of all governmental spending for public health and hospital services.

A major portion of total spending in this category is for construction, operation, and maintenance of public hospitals. The remainder includes payments to private hospitals for care of patients or for public support, as well as for public health services other than hospitals.

Veterans' services not elsewhere classified consists mainly of Federal payments for compensation and pensions (see table 8). Other Federal payments for veterans have been included under other major functional headings, as shown in table 8.

Postal service comprises Federal Government expenditure for the postal service on a gross basis in Federal expenditure totals for Census Bureau reports. This is in contrast to the usual practice of including only the net postal deficit in overall U.S. Budget data. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for air transportation. Gross receipts from postal operations are shown in table 4.

Police protection largely reflects local government payments for police protection and traffic safety activities. Federal expenditure under this heading relates primarily to the Federal Bureau of Investigation, Immigration and Naturalization Service, Bureau of Narcotics, and Secret Service. State expenditure so reported is mainly for highway police activities.

Sanitation activities are classified as a distinctive function only at the local level. A major portion of the local expenditure for this function is for the provision and operation of sewerage facilities; the balance is for refuse collection and disposal and street cleaning.

Local fire protection comprises fire fighting and fire protection activities of local governments. Federal and State expenditures for forest fire fighting and prevention are classified under "natural resources."

Other general expenditure accounts for the remaining 13.9 percent of all general government expenditures in fiscal 1971-72, as indicated by purpose in the table below:

Item	Amount (millions of dollars)	Percent of all general expenditure
Space research and technology	3,369	1.0
Housing and urban renewal ...	5,411	1.7
Financial administration.....	4,047	1.3
General control.....	4,085	1.3
Water transport and terminals	2,249	0.7
Air transportation.....	3,575	1.1
Parks and recreation.....	2,323	0.7
Correction.....	2,219	0.7
Social insurance administration.....	2,291	0.7
General public buildings (State-local).....	1,548	0.5
Libraries.....	814	0.3
All other and unallocable....	12,461	3.9

The Federal Government accounts for a major fraction of all direct general expenditure for water transport and terminal facilities and for air transportation, as indicated by table 7. These categories include subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Agency, Civil Aeronautics Board, Coast Guard, Coast and Geodetic Survey, and Maritime Administration, as well as gross expenditure of the Panama Canal Company and the St. Lawrence Seaway Development Corporation.

"Space research and technology" includes programs for manned and unmanned space flights for lunar exploration and supporting research and development.

"General control" covers legislative bodies; administration of justice, including the courts; and governmental chief executives and central staff agencies, other than those concerned primarily with finances. "Financial administration" includes tax administration and collection activities, and agencies concerned with auditing, budgeting, accounting, fund custody, and purchasing.

For State and local governments, "social insurance administration" includes only employment security administration, i.e., the administration of employment offices and unemployment compensation. Spending by these governments for administration of public assistance is classed, as noted above, under "public welfare--other."

Insurance trust expenditure

Benefit payments and refunds of contributions received in connection with contributory retirement life insurance, and social insurance programs are designated "insurance trust expenditure." This corresponds to the category "insurance benefits and repayments," shown in table C and discussed above.

Data on insurance trust revenue and expenditure, by type of system and level of government, are presented in table 12.

Utility and liquor stores expenditure

State and local liquor stores and local water, electric, gas, and transit systems expenditures, as shown in tables 5 and 11, include amounts for wages and salaries, and for supplies, materials, and other services required to produce or make available utility products sold to the public; for purchases of goods for resale; for construction, equipment, land and other additions to utility plants; and for interest payments on long-term debt incurred specifically for utility purposes.

GOVERNMENT INDEBTEDNESS

Total Federal, State, and local government debt amounted to $601.8 billion at the end of fiscal 1971-72. Federal indebtedness on June 30, 1972 was $427.3 billion, of which $111.5 billion was held in investment accounts--mainly insurance trust funds.[2] The "Federal public debt" excludes nonguaranteed obligations of Federal agencies and certain guaranteed obligations issued by Federal agencies and held outside the U.S. Treasury.

[2]Detailed statistics on Federal indebtedness appear in the Annual Report of the Secretary of the Treasury on the State of the Finances, and on a current basis in the Daily Statement of the United States Treasury and the monthly Treasury Bulletin.

As summarized below (see also table 14), the major portion of all State and local government debt is long-term indebtedness. Such long-term debt largely is nonguaranteed, i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes. Net long-term debt represents gross long-term debt less amounts reserved for future debt retirement, which appear as long-term debt offsets in table 15.

Item	Amount (millions of dollars)	Percent increase from 1970-71
Debt outstanding, total..	174,502	9.9
Long-term.....	158,781	10.6
Full faith and credit	95,813	14.0
Nonguaranteed.....	62,968	5.7
Short-term.....	15,722	3.4
Net long-term debt outstanding.....	147,371	10.5

CASH AND SECURITY HOLDINGS

Table 15 and the summary presented below show financial assets of State and local governments. Additional detail on the financial assets of employee-retirement systems appears in table 13. About half of all holdings represents assets of employee-retirement or other insurance trust systems. Other major holdings by purpose include holdings of bond funds pending disbursement, and holdings of sinking funds and other debt offsets.

Item	Amount (millions of dollars)	Percent of total	Percent increase or decrease (-) from 1970-71
Total.....	158,150	100.0	11.0
Insurance trust systems.....	80,656	51.0	7.5
Unemployment compensation.....	9,051	5.7	-13.7
Employee retirement.....	68,361	43.2	11.0
Other.....	3,246	2.1	9.5
Other than insurance trust systems.....	77,494	49.0	14.9
Cash and deposits.	37,043	23.4	21.3
Federal securities	22,358	14.1	8.5
State and local government securities.....	1,702	1.1	-23.4
Nongovernmental securities.....	16,391	10.4	16.5

STATISTICS BY TYPE OF GOVERNMENT

Most of the financial statistics presented in this publication are grouped by Federal, State, or local; or State and local levels of government. National totals for major selected financial items appear in table 16 by types of local government.

Detailed local government financial data appear in other annual Census Bureau publications: State Government Finances in 1972 provides statistics for the individual States, and City Government Finances in 1971-72 shows data for the 405 cities having more than 50,000 population. Local Government Finances in Selected Metropolitan Areas and Large Counties in 1971-72 consolidates data for local governments within the 72 largest metropolitan statistical areas.

DATA BY STATES

State and local government statistics for their fiscal years ending 1971-72 are given by State in tables 17 through 25. Although these data are grouped by an abridged classification, the categories are consistent with those used in the tables giving national totals by level of government.

Marked interstate variation is evident in the financial scale of State and local governments. This may be illustrated by the following figures, which indicate the highest and lowest of the per capita statewide averages appearing for various financial items in table 22:

Item	Per capita amount, 1971-72	
	Lowest State[1]	Highest State[1]
Total general revenue	566.21	1,593.72
From Federal Government	91.71	676.47
All general revenue from own sources	418.15	1,057.91
Tax revenue	311.62	788.68
Property tax	42.54	326.93
Other taxes	179.09	514.76
Charges and miscellaneous general revenue	84.18	598.85
Total general expenditure	512.38	2,146.63
Education	200.44	727.98
Local schools	131.45	511.56
Institutions of higher education	41.76	174.31
Highways	51.95	388.79
Public welfare	36.55	194.30
Health and hospitals	26.65	187.12
Police protection	11.37	102.18
Local fire protection	4.19	29.37
Sewerage	2.90	48.55
Total debt outstanding	218.60	2,272.21

[1]The District of Columbia is included as a "State" area in this presentation.

The Federal Government supplied 18.8 percent of total general revenue of State and local governments during fiscal 1971-72. This proportion varied considerably, however, with Federal payments generally ranging from about 13 percent of the aggregate in some States up to more than 33 percent in two instances, as shown in table 23. The impact of other intergovernmental transactions is also indicated by this table, which summarized by level of government the origin and allocation of State and local general revenue in each State.

In table 24, State and local government financial aggregates for the fiscal year 1971-72 are related to personal income in the various States, as estimated for calendar 1971 by the Bureau of Economic Analysis of the Department of Commerce. These personal income figures are widely recognized as a valuable measure of the economic scale or approximate fiscal capacity of the States. It should not be inferred, however, that all revenue obtained by governments within a particular State comes directly "out of" or represents a "burden upon" personal income of its residents.

Following is a summary of the relationships shown in table 24 between certain State-local finance items and personal income in the various States:

Item	Amount per $1,000 of personal income, 1971-72	
	Median State[1]	Range among individual States[1]
GENERAL REVENUE		
Total	199.73	152.36-339.63
From Federal Government	38.73	22.75-114.53
All State and local sources	156.64	127.35-225.45
Taxes	122.92	97.83-157.88
Property taxes	45.06	13.87-72.57
Charges and miscellaneous	33.87	18.56-127.62
GENERAL EXPENDITURE		
Total	196.52	153.17-457.47
Education	76.38	56.18-155.14
Local schools	52.00	42.86-109.02
Highways	26.25	12.70-82.85
Public welfare	19.00	10.86-40.93
Health and hospitals	13.19	7.58-31.68

[1]The District of Columbia is included as a "State" area in this presentation.

SOURCES AND PROCEDURES

Federal Government financial data primarily were obtained from "actual" 1972 data presented in The Budget of the United States Government for the Fiscal Year 1974. Annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue provided additional detail. Amounts of Federal payments to State and local governments were obtained in some detail from the contributing Federal agencies.

Federal budget receipt and "budget expenditure" data were recorded in categories uniform with Census Bureau State and local government functional classifications. In addition, the following adjustments were made to Federal data to arrive at Census "revenue" and "expenditure" amounts based on major differences between the Census and Federal Budget series:

1. The financial transactions of government enterprises are included in Federal budget figures only to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).

2. Receipts from various enterprises or market-oriented Federal activities, from interest on loans the government has made, from sales of property or products, and from certain other reimbursements from non-Federal sources, as well as receipts from charges for quarters and subsistence furnished to employees are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. For Census purposes, these amounts are counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures now include various financial transactions of trust funds which before fiscal 1967 were excluded. Such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).

4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipts and expenditure categories. Census figures exclude such transfers.

5. Federal budget expenditures include interest accrued but not paid during the fiscal year; Census data on interest are on a disbursement basis.

6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

State government information is based on the annual Bureau of the Census survey of State finances. Detailed figures appear in State Government Finances in 1972. State finance statistics are compiled by representatives of the Bureau of the Census from official records and reports of the various States. The figures are classified according to standard Census categories for reporting of State finances, and subjected to intensive review.

Local government financial data were estimated from a random sample of approximately 16,000 local units. Using 1970 population as a base, the sample included those counties having 50,000, and all cities having 25,000 inhabitants or more. The sample also included governments whose relative importance in their State based on expenditure or debt was above a specified amount. A random selection of the remaining units was made from a compilation of all local governments within an SMSA or balance of State, further grouped by type of unit and magnitude of expenditure. From this list a random sample was made using probabilities that were a function of relative expenditures or indebtedness of the unit in its State.

Statistics in this report based wholly or partly on sample data are subject to sampling error--variations among different estimates selected using a uniform sample design, and between these estimates and the results of a complete census. For example, total local government property tax revenue computations show a relative standard error of less than 2 percent for virtually all States and of less than 1 percent for over two-thirds of the States. Hence, there is a two out of three probability that an estimated total is within 1 percent of the data that would have been obtained from a complete enumeration. Experience from previous surveys indicates that similar relative standard errors might be expected for estimates of other major financial categories.

Since State government figures are not subject to sampling error, comprehensive State-local aggregates shown for individual States are relatively more reliable than the local government estimates they include.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

PER CAPITA STATISTICS

The nationwide per capita amounts for 1971-72 appearing in various tables have been calculated by reference to provisional estimates of the resident population of the United States. July 1 estimates of resident population for previous years were used to derive the per capita figures for earlier years that appear in tables 1 to 3. The population totals applied were as follows:

1972	208,232,000
1971	206,256,000
1970	203,235,298
1969	201,921,000
1968	199,861,000

Population data used to derive 1971-72 per capita amounts for individual States appear in table 26.

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Table 1. Historical Summary, Finances of all Governments (Federal, State, and Local): 1967-68 to 1971-72

Item	Amount (millions of dollars)					Per capita				
	1971-72	1970-71	1969-70	1968-69	1967-68	1971-72	1970-71	1969-70	1968-69	1967-68
REVENUE										
TOTAL	381 849	342 489	333 810	312 638	265 639	1 833.77	1 660.50	1 642.48	1 548.32	1 329.12
GENERAL REVENUE	307 222	275 669	272 480	258 242	217 323	1 475.38	1 336.54	1 340.71	1 278.93	1 087.37
TAXES	262 534	232 252	232 877	222 708	185 126	1 260.78	1 126.04	1 145.85	1 102.95	926.27
INDIVIDUAL INCOME	109 974	98 130	101 224	96 157	76 034	528.13	475.77	498.06	476.21	380.43
CORPORATION INCOME	36 582	30 209	36 567	39 858	31 183	175.68	146.46	179.92	197.39	156.02
SALES, GROSS RECEIPTS AND CUSTOMS	57 589	52 660	48 619	44 345	39 186	276.56	255.31	239.22	219.62	196.07
PROPERTY	42 133	37 852	34 054	30 673	27 747	202.34	183.51	167.56	151.90	138.83
OTHER	16 256	13 402	12 413	11 675	10 976	78.07	64.98	61.08	57.82	54.92
CHARGES AND MISCELLANEOUS GENERAL REVENUE	44 688	43 417	39 603	35 534	32 197	214.61	210.50	194.86	175.98	161.10
UTILITY AND LIQUOR STORES REVENUE	9 975	9 359	8 614	7 840	7 502	47.90	45.38	42.38	38.83	37.54
INSURANCE TRUST REVENUE[1]	64 654	57 461	52 716	46 557	40 814	310.49	278.59	259.38	230.57	204.21
EMPLOYEE RETIREMENT	10 493	9 366	8 206	7 133	6 240	50.39	45.41	40.38	35.33	31.22
UNEMPLOYMENT COMPENSATION	3 713	3 215	3 224	3 174	3 103	17.83	15.59	15.86	15.72	15.53
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	47 341	41 909	38 485	33 649	29 029	227.35	203.19	189.36	166.64	145.25
OTHER	3 108	2 971	2 802	2 600	2 441	14.93	14.40	13.79	12.88	12.21
EXPENDITURE, BY CHARACTER AND OBJECT										
TOTAL	397 427	369 423	332 985	308 344	282 645	1 908.58	1 791.09	1 638.42	1 527.05	1 414.21
CURRENT OPERATION	225 760	214 713	197 020	181 547	165 515	1 084.18	1 041.00	969.42	899.10	828.15
CAPITAL OUTLAY	55 053	48 823	47 519	47 246	47 057	264.38	236.71	233.81	233.98	235.45
CONSTRUCTION	32 908	31 051	28 402	26 836	24 772	158.04	150.55	139.75	132.90	123.95
EQUIPMENT	17 928	13 660	15 893	16 916	18 728	86.10	66.23	78.20	83.78	93.71
LAND AND EXISTING STRUCTURES	4 217	4 113	3 225	3 494	3 557	20.25	19.94	15.87	17.30	17.80
ASSISTANCE AND SUBSIDIES	27 983	25 367	20 764	18 288	16 450	134.38	122.94	102.17	90.57	82.31
INTEREST ON DEBT	24 007	22 503	19 160	17 663	15 496	115.29	109.10	94.27	87.47	77.53
INSURANCE BENEFITS AND REPAYMENTS	64 624	58 028	48 521	43 600	38 127	310.35	281.34	238.74	215.93	190.77
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	132 596	120 107	110 499	99 068	89 375	636.77	582.32	543.70	490.63	447.19
EXPENDITURE, BY FUNCTION										
TOTAL	397 427	369 423	332 985	308 344	282 645	1 908.58	1 791.09	1 638.42	1 527.05	1 414.21
GENERAL EXPENDITURE	321 389	301 096	275 017	255 924	236 348	1 543.42	1 459.82	1 353.19	1 267.45	1 182.56
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 258	80 910	84 253	84 496	83 874	380.62	392.28	414.56	418.46	419.66
POSTAL SERVICE	9 366	8 683	7 722	6 993	6 485	44.98	42.10	38.00	34.63	32.45
SPACE RESEARCH AND TECHNOLOGY	3 369	3 334	3 691	4 189	4 645	16.18	16.16	18.16	20.75	23.24
EDUCATION	69 990	64 042	55 771	50 377	43 614	336.12	310.50	274.42	249.49	218.22
HIGHWAYS	19 442	18 396	16 746	15 738	14 654	93.37	89.19	82.40	77.94	73.32
PUBLIC WELFARE	23 558	20 446	17 517	14 730	11 245	113.13	99.13	86.19	72.95	56.26
HOSPITALS	12 643	11 141	9 693	8 593	7 801	60.72	54.02	47.69	42.56	39.03
HEALTH	4 390	3 694	3 895	3 337	2 778	21.08	17.91	19.16	16.53	13.90
POLICE PROTECTION	6 530	5 706	4 903	4 242	3 700	31.36	27.66	24.12	21.01	18.51
NATURAL RESOURCES	14 215	13 740	11 469	10 024	9 200	68.27	66.62	56.43	49.64	46.03
HOUSING AND URBAN RENEWAL	5 411	4 467	3 189	2 505	2 841	25.99	21.66	15.69	12.41	14.21
AIR TRANSPORTATION	3 575	3 176	2 065	1 630	1 360	17.17	15.40	10.16	8.07	6.80
WATER TRANSPORT AND TERMINALS	2 249	2 150	1 904	1 993	1 983	10.80	10.42	9.37	9.87	9.92
CORRECTION	2 219	1 979	1 709	1 457	1 335	10.66	9.59	8.41	7.22	6.68
SOCIAL INSURANCE ADMINISTRATION	2 291	2 031	1 790	1 572	1 378	11.00	9.85	8.81	7.79	6.89
FINANCIAL ADMINISTRATION	4 047	3 612	3 284	2 885	2 566	19.44	17.51	16.16	14.29	12.84
GENERAL CONTROL	4 085	3 567	3 086	2 678	2 400	19.62	17.29	15.18	13.26	12.01
INTEREST ON GENERAL DEBT[1]	23 077	21 688	18 411	16 992	14 873	110.82	105.15	90.59	84.15	74.42
OTHER AND UNALLOCABLE	31 676	28 334	23 919	21 493	19 616	152.12	137.37	117.69	106.44	98.15
UTILITY AND LIQUOR STORES EXPENDITURE	11 414	10 300	9 447	8 820	8 170	54.81	49.94	46.48	43.68	40.88
INSURANCE TRUST EXPENDITURE	64 624	58 028	48 521	43 600	38 127	310.35	281.34	238.74	215.93	190.77
EMPLOYEE RETIREMENT	8 562	7 414	6 399	5 641	4 979	41.12	35.95	31.49	27.94	24.91
UNEMPLOYMENT COMPENSATION	4 861	4 803	2 816	2 089	2 126	23.34	23.29	13.86	10.35	10.64
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	46 949	41 959	35 828	32 474	27 951	225.46	203.43	176.29	160.83	139.85
OTHER	4 252	3 851	3 478	3 396	3 071	20.42	18.67	17.11	16.82	15.37
INDEBTEDNESS										
DEBT AT END OF FISCAL YEAR	601 762	556 957	514 489	487 268	468 736	2 889.86	2 700.32	2 531.49	2 413.16	2 345.31
INCREASE IN TOTAL DEBT DURING FISCAL YEAR	42 468	42 468	27 221	18 532	28 856	203.95	205.90	133.94	91.78	144.38

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text. Per capita amounts are based on 1970 Census of Population.

[1]Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

Table 2. Historical Summary, Finances of the Federal Government: 1968-69 to 1971-72

Item	Amount (millions of dollars)				Per capita			
	1971-72	1970-71	1969-70	1968-69	1971-72	1970-71	1969-70	1968-69
REVENUE								
TOTAL	223 378	202 544	205 562	199 637	1 072.74	982.00	1 011.45	988.69
GENERAL REVENUE	172 122	156 887	163 582	162 845	826.59	760.64	804.89	806.48
TAXES	153 733	137 277	146 082	145 996	738.28	665.57	718.78	723.04
INDIVIDUAL INCOME	94 737	86 230	90 412	87 249	454.96	418.07	444.86	432.09
CORPORATION INCOME	32 166	26 785	32 829	36 678	154.47	129.86	161.53	181.65
SALES, GROSS RECEIPTS AND CUSTOMS	20 101	19 427	18 297	17 826	96.53	94.19	90.03	88.28
CUSTOMS DUTIES	3 287	2 591	2 430	2 319	15.79	12.56	11.96	11.48
MOTOR FUEL	4 167	3 918	3 776	3 508	20.01	19.00	18.58	17.37
ALCOHOLIC BEVERAGES	5 089	4 781	4 726	4 534	24.44	23.18	23.25	22.45
TOBACCO PRODUCTS	2 207	2 207	2 094	2 138	10.60	10.70	10.30	10.59
OTHER SALES AND GROSS RECEIPTS TAXES	5 351	5 930	5 271	5 326	25.70	28.75	25.94	26.38
OTHER TAXES	6 729	4 835	4 544	4 244	32.31	23.44	22.36	21.02
DEATH AND GIFT	5 436	3 735	3 644	3 491	26.11	18.11	17.93	17.29
ALL OTHER	1 293	1 100	900	753	6.21	5.33	4.43	3.73
CHARGES AND MISCELLANEOUS GENERAL REVENUE	18 389	19 610	17 500	16 848	88.31	95.08	86.11	83.44
CURRENT CHARGES[1]	12 481	12 444	11 401	11 479	59.94	60.33	56.10	56.85
POSTAL RECEIPTS	7 601	6 472	6 181	5 986	36.50	31.38	30.41	29.65
NATURAL RESOURCES	2 586	3 331	2 267	1 846	12.42	16.15	11.15	9.14
SALES OF AGRICULTURAL PRODUCTS	799	1 801	880	492	3.84	8.73	4.33	2.44
SALE OF PROPERTY	506	388	339	203	2.43	1.88	1.67	1.01
INTEREST EARNINGS	1 463	1 714	1 841	1 575	7.03	8.31	9.06	7.80
OTHER MISCELLANEOUS GENERAL REVENUE	3 939	5 064	3 919	3 591	18.92	24.55	19.28	17.78
INSURANCE TRUST REVENUE	51 256	45 657	41 980	36 793	246.15	221.36	206.56	182.21
EMPLOYEE RETIREMENT	2 054	1 913	1 713	1 479	9.86	9.27	8.43	7.32
UNEMPLOYMENT COMPENSATION	112	119	123	126	0.54	0.58	0.61	0.62
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	47 341	41 909	38 485	33 649	227.35	203.19	189.36	166.64
VETERANS' LIFE INSURANCE	667	672	679	600	3.20	3.26	3.34	2.97
RAILROAD RETIREMENT	1 082	1 044	980	939	5.20	5.06	4.82	4.65
EXPENDITURE BY CHARACTER AND OBJECT								
TOTAL	242 186	226 157	208 190	196 165	1 163.06	1 096.49	1 024.38	971.49
INTERGOVERNMENTAL EXPENDITURE	33 584	27 500	23 257	19 421	161.28	133.33	114.43	96.18
DIRECT EXPENDITURE	208 602	198 657	184 933	176 744	1 001.78	963.16	909.94	875.31
CURRENT OPERATION	100 130	102 884	99 105	95 369	480.86	498.82	487.64	472.31
CAPITAL OUTLAY	20 816	15 686	17 869	19 006	99.97	76.05	87.92	94.13
CONSTRUCTION	4 801	4 081	4 150	3 932	23.06	19.79	20.42	19.47
EQUIPMENT	14 810	10 695	13 125	14 440	71.12	51.85	64.58	71.51
LAND AND EXISTING STRUCTURES	1 205	910	594	634	5.79	4.41	2.92	3.14
ASSISTANCE AND SUBSIDIES	16 456	15 253	12 674	11 562	79.03	73.95	62.36	57.26
INTEREST ON DEBT	17 114	16 599	14 037	13 260	82.19	80.48	69.07	65.67
INSURANCE BENEFITS AND REPAYMENTS	54 086	48 235	41 248	37 547	259.74	233.86	202.96	185.95
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	53 917	49 546	47 501	43 373	258.93	240.22	233.72	214.80

See footnotes at end of table.

Table 2. Historical Summary, Finances of the Federal Government: 1968-69 to 1971-72—Continued

Item	Amount (millions of dollars)				Per capita			
	1971-72	1970-71	1969-70	1968-69	1971-72	1970-71	1969-70	1968-69
EXPENDITURE, BY FUNCTION								
TOTAL	242 186	226 157	208 190	196 165	1 163.06	1 096.49	1 024.38	971.49
TOTAL GENERAL EXPENDITURE	188 100	177 922	166 942	158 618	903.32	862.63	821.42	785.54
INTERGOVERNMENTAL EXPENDITURE	33 584	27 500	23 257	19 421	161.28	133.33	114.43	96.18
EDUCATION	7 941	6 802	5 844	4 775	38.14	32.98	28.75	23.65
HIGHWAYS	5 108	4 987	4 608	4 352	24.53	24.18	22.67	21.55
PUBLIC WELFARE	13 251	9 766	7 574	6 358	63.64	47.35	37.27	31.49
SOCIAL INSURANCE ADMINISTRATION	756	721	664	616	3.63	3.50	3.27	3.05
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	6 528	5 224	4 567	3 320	31.35	25.33	22.47	16.44
DIRECT EXPENDITURE	208 602	198 657	184 933	176 744	1 001.78	963.16	909.94	875.31
GENERAL	154 516	150 422	143 685	139 197	742.04	729.30	706.99	689.36
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 258	80 910	84 253	84 496	380.62	392.28	414.56	418.46
POSTAL SERVICE	9 366	8 683	7 722	6 993	44.98	42.10	38.00	34.63
SPACE RESEARCH AND TECHNOLOGY	3 369	3 334	3 691	4 189	16.18	16.16	18.16	20.75
EDUCATION	5 104	4 629	3 053	3 139	24.51	22.44	15.02	15.55
HIGHWAYS	432	301	319	321	2.07	1.46	1.57	1.59
PUBLIC WELFARE	2 488	2 220	2 837	2 620	11.95	10.76	13.96	12.98
HOSPITALS	2 350	2 055	1 830	1 582	11.29	9.96	9.00	7.83
HEALTH	1 816	1 575	2 089	1 828	8.72	7.64	10.28	9.05
POLICE PROTECTION	554	478	409	341	2.66	2.32	2.01	1.69
NATURAL RESOURCES	11 105	10 658	8 737	7 472	53.33	51.67	42.99	37.00
STABILIZATION OF FARM PRICES AND INCOME	4 895	5 227	4 261	2 933	23.51	25.34	20.97	14.53
HOUSING AND URBAN RENEWAL	2 630	1 913	1 051	603	12.63	9.27	5.17	2.99
AIR TRANSPORTATION	2 419	2 115	1 096	907	11.62	10.25	5.39	4.49
WATER TRANSPORT AND TERMINALS	1 722	1 646	1 460	1 532	8.27	7.98	7.18	7.59
CORRECTION	111	94	83	66	0.53	0.46	0.41	0.33
SOCIAL INSURANCE ADMINISTRATION	1 155	1 086	1 021	905	5.55	5.27	5.02	4.48
FINANCIAL ADMINISTRATION	1 567	1 341	1 254	1 079	7.53	6.50	6.17	5.34
GENERAL CONTROL	678	540	434	379	3.26	2.62	2.14	1.88
INTEREST ON GENERAL DEBT[2]	17 114	16 599	14 037	13 260	82.19	80.48	69.07	65.67
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	11 278	10 245	8 309	7 484	54.16	49.67	40.88	37.06
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	6 882	6 411	5 388	5 046	33.05	31.08	26.51	24.99
INSURANCE TRUST EXPENDITURE	54 086	48 235	41 248	37 547	259.74	233.86	202.96	185.95
EMPLOYEE RETIREMENT	3 806	3 259	2 770	2 420	18.28	15.80	13.63	11.98
UNEMPLOYMENT COMPENSATION	120	95	93	97	0.58	0.46	0.46	0.48
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	46 949	41 959	35 828	32 474	225.46	203.43	176.29	160.83
VETERANS' LIFE INSURANCE	1 104	1 033	971	1 023	5.30	5.01	4.78	5.07
RAILROAD RETIREMENT	2 107	1 889	1 586	1 533	10.12	9.16	7.80	7.59
INDEBTEDNESS								
DEBT OUTSTANDING AT END OF FISCAL YEAR	427 260	398 130	370 919	353 720	2 051.85	1 930.27	1 825.07	1 751.77
HELD BY FEDERAL GOVERNMENT	111 460	102 888	95 170	84 815	535.27	498.84	468.27	420.04
OTHER DEBT OUTSTANDING	315 800	295 242	275 749	268 905	1 516.58	1 431.43	1 356.80	1 331.73
INCREASE IN TOTAL DEBT DURING FISCAL YEAR	29 130	27 211	17 199	6 142	139.89	131.93	84.63	30.42

Note: Because of rounding, detail may not add to totals. Data are for Federal fiscal years ended June 30. Per capita amounts are based on 1970 Census of Population.

[1]Including amounts for categories not shown separately.
[2]Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

Table 3. Historical Summary, Finances of State and Local Governments: 1967-68 to 1971-72

Item	Amount (millions of dollars)					Per capita[1]		
	1971-72	1970-71	1969-70	1968-69	1967-68	1971-72	1970-71	1969-70
REVENUE								
TOTAL	189 724	166 090	150 106	132 153	117 581	911.12	805.26	738.58
TOTAL GENERAL REVENUE	166 352	144 927	130 756	114 500	101 264	798.87	702.65	643.37
INTERGOVERNMENTAL REVENUE	31 253	26 146	21 857	19 153	17 181	150.08	126.78	107.54
REVENUE FROM OWN SOURCES	158 471	139 945	128 248	113 001	100 400	761.03	678.50	631.03
GENERAL REVENUE FROM OWN SOURCES	135 100	118 782	108 898	95 397	84 083	648.79	575.89	535.82
TAXES	108 801	94 975	86 795	76 712	67 572	522.49	460.47	427.06
INDIVIDUAL INCOME	15 237	11 900	10 812	8 908	7 308	73.17	57.69	53.20
CORPORATION INCOME	4 416	3 424	3 738	3 180	2 518	21.20	16.60	18.39
SALES AND GROSS RECEIPTS	37 488	33 233	30 327	26 519	22 941	180.03	161.12	149.19
GENERAL	20 294	17 812	16 128	14 038	11 645	97.45	86.36	79.35
SELECTIVE	17 194	15 420	14 194	12 481	11 266	82.57	74.76	69.84
PROPERTY	42 133	37 852	34 074	30 673	27 747	202.33	183.51	167.56
OTHER	9 527	8 567	7 868	7 432	7 087	45.75	41.54	38.71
CHARGES AND MISCELLANEOUS GENERAL REVENUE	26 299	23 807	22 103	18 686	16 511	126.29	115.42	108.75
UTILITY REVENUE	7 787	7 276	6 608	5 931	5 683	37.39	35.27	32.51
LIQUOR STORES REVENUE	2 188	2 083	2 006	1 909	1 819	10.50	10.09	9.86
INSURANCE TRUST REVENUE	13 398	11 804	10 736	9 764	8 815	64.34	57.23	52.82
EMPLOYEE RETIREMENT	8 438	7 451	6 493	5 654	4 865	40.52	36.13	31.95
UNEMPLOYMENT COMPENSATION	3 601	3 096	3 101	3 049	2 972	17.29	15.01	15.26
OTHER	1 359	1 255	1 143	1 061	977	6.53	6.08	5.62
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	188 825	170 766	148 052	131 600	116 234	906.80	827.93	728.47
CURRENT OPERATION	125 630	111 829	97 915	86 178	75 311	603.32	542.18	481.77
CAPITAL OUTLAY	34 237	33 137	29 650	28 240	25 731	164.42	160.66	145.89
CONSTRUCTION	28 107	26 970	24 252	22 904	20 800	134.98	130.75	119.32
EQUIPMENT	3 118	2 965	2 768	2 476	2 182	14.97	14.37	13.62
LAND AND EXISTING STRUCTURES	3 012	3 203	2 631	2 860	2 749	14.46	15.52	12.94
ASSISTANCE AND SUBSIDIES	11 527	10 104	8 090	6 726	5 649	55.36	48.98	39.80
INTEREST ON DEBT	6 893	5 904	5 123	4 403	3 889	33.10	28.62	25.20
INSURANCE BENEFITS AND REPAYMENTS	10 538	9 793	7 273	6 053	5 653	50.61	47.47	35.78
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	78 679	70 561	62 998	55 695	48 996	377.84	342.10	309.97
EXPENDITURE, BY FUNCTION								
TOTAL	188 825	170 766	148 052	131 600	116 234	906.80	827.93	728.47
DIRECT GENERAL EXPENDITURE	166 873	150 674	131 332	116 728	102 411	801.38	730.52	646.20
EDUCATION	64 886	59 413	52 718	47 238	41 158	311.60	288.05	259.39
LOCAL SCHOOLS	45 658	41 766	37 461	33 752	29 305	219.27	202.49	184.32
INSTITUTIONS OF HIGHER EDUCATION	15 946	14 785	12 924	11 551	10 214	76.57	71.68	63.59
OTHER EDUCATION	3 282	2 861	2 332	1 935	1 637	15.76	13.87	11.47
HIGHWAYS	19 010	18 095	16 427	15 417	14 481	91.29	87.73	80.83
PUBLIC WELFARE	21 070	18 226	14 679	12 110	9 857	101.18	88.36	72.23

See footnotes at end of table.

Table 3. Historical Summary, Finances of State and Local Governments: 1967-68 to 1971-72—Continued

Item	Amount (millions of dollars)					Per capita[1]		
	1971-72	1970-71	1969-70	1968-69	1967-68	1971-72	1970-71	1969-70
EXPENDITURE, BY FUNCTION--CONTINUED								
GENERAL EXPENDITURE--CONTINUED								
HOSPITALS	10 293	9 086	7 863	7 011	6 282	49.43	44.05	38.69
HEALTH	2 574	2 119	1 806	1 509	1 264	12.36	10.27	8.88
POLICE PROTECTION	5 976	5 228	4 494	3 901	3 410	28.70	25.34	22.11
LOCAL FIRE PROTECTION	2 577	2 303	2 024	1 795	1 623	12.37	11.16	9.96
SEWERAGE	3 164	2 646	2 167	1 895	1 732	15.19	12.82	10.66
SANITATION OTHER THAN SEWERAGE	1 565	1 441	1 246	1 074	975	7.51	6.98	6.13
LOCAL PARKS AND RECREATION	2 323	2 109	1 888	1 645	1 412	11.15	10.22	9.29
NATURAL RESOURCES	3 110	3 082	2 732	2 552	2 471	14.93	14.94	13.44
HOUSING AND URBAN RENEWAL	2 781	2 554	2 138	1 902	1 632	13.35	12.38	10.52
AIRPORTS	1 156	1 061	969	723	516	5.55	5.14	4.77
WATER TRANSPORT AND TERMINALS	527	504	444	461	407	2.52	2.44	2.18
PARKING FACILITIES	171	159	158	137	105	0.82	0.77	0.78
CORRECTION	2 108	1 885	1 626	1 391	1 270	10.12	9.13	8.00
LIBRARIES	814	761	700	634	573	3.90	3.69	3.44
EMPLOYMENT SECURITY ADMINISTRATION	1 136	945	769	667	606	5.45	4.58	3.78
FINANCIAL ADMINISTRATION	2 480	2 271	2 030	1 806	1 610	11.91	11.01	9.99
GENERAL CONTROL	3 407	3 027	2 652	2 299	2 037	16.36	14.67	13.05
GENERAL PUBLIC BUILDINGS	1 548	1 405	1 287	1 209	1 037	7.43	6.81	6.33
INTEREST ON GENERAL DEBT	5 963	5 089	4 374	3 732	3 266	28.63	24.67	21.52
OTHER AND UNALLOCABLE	8 236	7 265	6 140	5 622	4 686	39.54	35.22	30.21
UTILITY EXPENDITURE	9 697	8 675	7 820	7 316	6 721	46.57	42.05	38.47
LIQUOR STORES EXPENDITURE	1 717	1 625	1 627	1 504	1 449	8.25	7.87	8.00
INSURANCE TRUST EXPENDITURE	10 538	9 793	7 273	6 053	5 653	50.61	47.47	35.78
EMPLOYEE RETIREMENT	4 757	4 155	3 629	3 221	2 829	22.83	20.15	17.86
UNEMPLOYMENT COMPENSATION	4 741	4 708	2 723	1 992	2 050	22.77	22.83	13.40
OTHER	1 041	929	921	840	774	5.00	4.50	4.53
INDEBTEDNESS								
DEBT OUTSTANDING AT END OF FISCAL YEAR	174 502	158 827	143 570	133 548	121 158	838.01	770.04	706.42
LONG-TERM	158 781	143 617	131 415	123 466	112 731	762.51	696.30	646.61
FULL FAITH AND CREDIT	95 813	84 024	75 337	70 877	65 078	460.12	407.37	370.68
NONGUARANTEED	62 968	59 592	56 078	52 589	47 653	302.39	288.92	275.92
SHORT-TERM	15 722	15 210	12 155	10 082	8 427	75.50	73.74	59.80
LONG-TERM DEBT ISSUED	21 889	19 232	12 848	19 463	13 357	105.11	93.24	63.21
LONG-TERM DEBT RETIRED	8 188	7 670	7 011	6 938	6 002	39.32	37.18	34.49
INCREASE IN TOTAL DEBT DURING FISCAL YEAR	15 675	15 243	10 022	12 390	7 499	75.28	73.90	49.31

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text.

[1]Based on 1970 Census of Population.

Table 4. Governmental Revenue, by Source, by Level of Government: 1971-72

Source	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL REVENUE	[1]381 849	223 378	[1]189 724	112 309	[1]113 162	[1]1 833.77	1 072.74	[1]911.12
TOTAL GENERAL REVENUE	[1]307 222	172 122	[1]166 352	98 632	[1]103 466	[1]1 475.38	826.59	[1]798.87
INTERGOVERNMENTAL REVENUE	([1])	-	31 253	27 981	39 017	([1])	-	150.08
FROM FEDERAL GOVERNMENT	([1])	-	31 253	26 791	4 462	([1])	-	150.08
FROM STATES	([1])	-	([1])	-	34 555	([1])	-	([1])
FROM LOCAL GOVERNMENTS	([1])	-	([1])	1 191	([1])	([1])	-	([1])
REVENUE FROM OWN SOURCES	381 849	223 378	158 471	84 327	74 144	1 833.77	1 072.74	761.03
GENERAL REVENUE FROM OWN SOURCES	307 222	172 122	135 100	70 651	64 449	1 475.38	826.60	648.79
TAXES	262 534	153 733	108 801	59 870	48 930	1 260.78	738.28	522.49
PROPERTY	42 133	-	42 133	1 257	40 876	202.33	-	202.33
INDIVIDUAL INCOME	109 974	94 737	15 237	12 996	2 241	528.13	454.96	73.17
CORPORATION INCOME	36 582	32 166	4 416	4 416	([2])	175.68	154.47	21.20
SALES AND GROSS RECEIPTS	57 589	20 101	37 488	33 250	4 238	276.56	96.53	180.03
CUSTOMS DUTIES	3 287	3 287	-	-	-	15.79	15.79	-
GENERAL SALES AND GROSS RECEIPTS	20 294	-	20 294	17 619	2 675	97.45	-	97.45
SELECTIVE SALES AND GROSS RECEIPTS	34 008	16 814	17 194	15 631	1 562	163.32	80.75	82.57
MOTOR FUEL	11 440	4 167	7 273	7 216	57	54.94	20.01	34.92
ALCOHOLIC BEVERAGES	6 841	5 089	1 752	1 684	68	32.85	24.44	8.41
TOBACCO PRODUCTS	5 206	2 207	2 999	2 831	168	25.00	10.60	14.40
PUBLIC UTILITIES	4 363	2 237	2 126	1 215	911	20.94	10.74	10.20
OTHER	6 158	3 114	3 044	2 686	358	29.57	14.95	14.61
MOTOR VEHICLE AND OPERATORS LICENSES	3 561	-	3 561	3 340	221	17.10	-	17.10
DEATH AND GIFT	6 730	5 436	1 294	1 294	([2])	32.32	26.11	6.21
ALL OTHER	5 964	1 293	4 671	3 317	1 354	28.64	6.21	22.43
CHARGES AND MISCELLANEOUS GENERAL REVENUE	44 688	18 389	26 299	10 780	15 519	214.61	88.31	126.29
CURRENT CHARGES	31 205	12 481	18 724	7 820	10 904	149.86	59.94	89.91
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	835	835	-	-	-	4.01	4.01	-
POSTAL SERVICES	7 601	7 601	-	-	-	36.50	36.50	-
EDUCATION	7 046	40	7 006	4 521	2 485	33.84	0.19	33.64
SCHOOL LUNCH SALES	1 419	-	1 419	-	1 419	6.81	-	6.81
INSTITUTIONS OF HIGHER EDUCATION	4 861	-	4 861	4 435	426	23.34	-	23.34
OTHER	766	40	726	86	640	3.68	0.19	3.48
HOSPITALS	4 296	33	4 263	1 181	3 081	20.63	0.16	20.47
SEWERAGE	1 240	-	1 240	-	1 240	5.95	-	5.95
SANITATION OTHER THAN SEWERAGE	398	-	398	-	398	1.90	-	1.90
LOCAL PARKS AND RECREATION	360	-	360	-	360	1.72	-	1.72
NATURAL RESOURCES	2 941	2 586	355	256	99	14.12	12.42	1.70
HOUSING AND URBAN RENEWAL	1 217	527	690	18	672	5.84	2.53	3.31
AIR TRANSPORTATION	657	15	642	63	580	3.16	0.07	3.08
WATER TRANSPORT AND TERMINALS	522	198	324	90	234	2.51	0.95	1.55
PARKING FACILITIES	200	-	200	-	200	0.96	-	0.96
OTHER	3 893	646	3 247	1 692	1 556	18.70	3.10	15.59
MISCELLANEOUS GENERAL REVENUE	13 483	5 908	7 575	2 960	4 615	64.75	28.37	36.37
SPECIAL ASSESSMENTS	712	-	712	20	692	3.41	-	3.41
SALE OF PROPERTY	823	506	317	66	252	3.95	2.43	1.52
INTEREST EARNINGS	4 675	1 463	3 212	1 536	1 676	22.45	7.03	15.42
OTHER	7 273	3 939	3 334	1 338	1 996	34.93	18.92	16.01
UTILITY REVENUE	7 787	-	7 787	-	7 787	37.39	-	37.39
LIQUOR STORES REVENUE	2 188	-	2 188	1 904	284	10.50	-	10.50
INSURANCE TRUST REVENUE	64 654	51 256	13 398	11 773	1 625	310.49	246.15	64.34

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.
[1]Duplicative transactions between levels of government are excluded; see text.
[2]Minor amount included in individual income tax figures.
[3]Minor amount included in "All other" taxes.

Table 5. Governmental Expenditure, by Type and by Character and Object, by Level of Government: 1971-72

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL EXPENDITURE	[1]397 427	242 186	[1]188 825	109 243	[1]116 913	[1]1 908.58	1 163.06	906.80
INTERGOVERNMENTAL EXPENDITURE	([1])	33 584	([1])	36 759	571	([1])	161.28	([1])
TO STATES	([1])	27 480	([1])	-	571	([1])	131.97	([1])
TO LOCAL GOVERNMENTS	([1])	6 104	([1])	36 759	([1])	([1])	29.31	([1])
DIRECT EXPENDITURE	397 427	208 602	188 825	72 483	116 342	1 908.58	1 001.78	906.80
BY TYPE:								
GENERAL EXPENDITURE	321 389	154 516	166 873	62 051	104 822	1 543.42	742.04	801.38
UTILITY EXPENDITURE	9 697	-	9 697	-	9 697	46.57	-	46.57
LIQUOR STORES EXPENDITURE	1 717	-	1 717	1 495	223	8.25	-	8.25
INSURANCE TRUST EXPENDITURE	64 624	54 086	10 538	8 938	1 600	310.35	259.74	50.61
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	225 760	100 130	125 630	39 790	85 840	1 084.18	480.86	603.32
CAPITAL OUTLAY	55 053	20 816	34 237	15 283	18 953	264.38	99.97	164.42
CONSTRUCTION	32 908	4 801	28 107	13 022	15 085	158.04	23.06	134.98
EQUIPMENT	17 928	14 810	3 118	892	2 226	86.10	71.12	14.97
LAND AND EXISTING STRUCTURES	4 217	1 205	3 012	1 369	1 643	20.25	5.79	14.46
ASSISTANCE AND SUBSIDIES	27 983	16 456	11 527	6 337	5 190	134.38	79.03	55.36
INTEREST ON DEBT	24 007	17 114	6 893	2 135	4 758	115.29	82.19	33.10
INSURANCE BENEFITS AND REPAYMENTS	64 624	54 086	10 538	8 938	1 600	310.35	259.74	50.61
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	132 596	[2]53 917	78 679	22 587	56 092	636.77	258.93	377.84

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.
[1]Duplicative transactions between levels of government are excluded; see text.
[2]Includes pay and allowance for military personnel, amounting to $20,707 million.

Table 6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1971-72

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	321 389	188 100	98 810	105 393	100.0	100.0	100.0	100.0
DIRECT	321 389	154 516	62 051	104 822	100.0	82.1	62.7	99.5
INTERGOVERNMENTAL	(1)	[2]33 584	36 759	571	(1)	17.9	37.2	0.5
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS[3]	79 258	79 258	-	-	24.7	42.1	-	-
POSTAL SERVICE[3]	9 366	9 366	-	-	2.9	5.0	-	-
SPACE RESEARCH AND TECHNOLOGY	3 369	3 369	-	-	1.1	1.8	-	-
EDUCATION	69 990	13 045	38 348	47 786	21.8	6.9	38.8	45.3
DIRECT	69 990	5 104	17 153	47 734	21.8	2.7	17.4	45.3
INTERGOVERNMENTAL	(1)	7 941	21 195	53	(1)	42	21.5	0.1
HIGHWAYS	19 442	5 540	15 380	6 303	6.0	2.9	15.6	6.0
DIRECT	19 442	432	12 747	6 263	6.0	0.2	12.9	5.9
INTERGOVERNMENTAL	(1)	5 108	2 633	40	(1)	2.7	2.7	-
PUBLIC WELFARE	23 558	15 739	19 191	9 012	7.3	8.4	19.4	8.6
DIRECT	23 558	2 488	12 247	8 822	7.3	1.3	12.4	8.4
INTERGOVERNMENTAL	(1)	13 251	6 944	190	(1)	7.0	7.0	0.2
HEALTH AND HOSPITALS	17 033	5 478	6 963	6 983	5.3	2.9	7.0	6.6
DIRECT	17 033	4 166	6 008	6 858	5.3	2.2	6.1	6.5
INTERGOVERNMENTAL	(1)	1 312	955	125	(1)	0.7	1.0	0.1
NATURAL RESOURCES	14 215	11 729	2 595	649	4.4	6.2	2.6	0.6
DIRECT	14 215	11 105	2 470	640	4.4	5.9	2.5	0.6
INTERGOVERNMENTAL	(1)	624	125	9	(1)	0.3	0.1	-
HOUSING AND URBAN RENEWAL	5 411	4 611	149	2 748	1.7	2.5	0.2	2.6
DIRECT	5 411	2 630	34	2 747	1.7	1.4	-	2.6
INTERGOVERNMENTAL	(1)	1 981	115	1	(1)	1.1	0.1	-
AIR TRANSPORTATION	3 575	2 538	178	1 013	1.1	1.3	0.2	1.0
DIRECT	3 575	2 419	144	1 012	1.1	1.3	0.1	1.0
INTERGOVERNMENTAL	(1)	119	34	1	(1)	0.1	-	-
SOCIAL INSURANCE ADMINISTRATION	2 291	1 911	1 133	3	0.7	1.0	1.1	-
DIRECT	2 291	1 155	1 133	3	0.7	0.6	1.1	-
INTERGOVERNMENTAL	(1)	756	-	-	(1)	0.4	-	-
INTEREST ON GENERAL DEBT[3]	23 077	17 114	2 135	3 827	7.2	9.1	2.2	3.6
OTHER AND COMBINED	50 805	18 402	12 738	27 068	15.8	9.8	12.9	25.7
DIRECT	50 805	15 910	7 979	26 916	15.8	8.5	8.1	25.5
INTERGOVERNMENTAL	(1)	2 492	4 758	152	(1)	1.3	4.8	0.1

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variations; see text.

- Represents zero or rounds to zero.
[1]Duplicative transactions between levels of government are excluded; see text.
[2]Entirely to States except for $6,104 million paid direct to local governments, including $1,712 million for education, $1,926 million for housing and urban renewal, $60 million for airports, $411 million for waste treatment facilities, and $171 million Federal lump-sum contribution to the District of Columbia.
[3]Entirely direct expenditure.

Table 7. Direct General Expenditure, by Function, by Level of Government: 1971-72

Function	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL	321 389	154 516	166 873	62 051	104 822	1 543.42	742.04	801.38
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 258	79 258	-	-	-	330.62	380.62	-
ALL OTHER FUNCTIONS	242 131	75 258	166 873	62 051	104 822	1 162.79	361.41	801.38
POSTAL SERVICE	9 366	9 366	-	-	-	44.98	44.98	-
SPACE RESEARCH AND TECHNOLOGY	3 369	3 369	-	-	-	16.18	16.18	-
EDUCATION	69 990	5 104	64 886	17 153	47 734	336.12	24.51	311.60
LOCAL SCHOOLS	45 658	-	45 658	491	45 168	219.27	-	219.27
INSTITUTIONS OF HIGHER EDUCATION	15 946	-	15 946	13 381	2 566	76.57	-	76.57
OTHER	8 386	5 104	3 282	3 282	-	40.27	24.51	15.76
HIGHWAYS	19 442	432	19 010	12 747	6 263	93.37	2.07	91.29
PUBLIC WELFARE	23 558	2 488	21 070	12 247	8 822	113.13	11.95	101.18
CATEGORICAL CASH ASSISTANCE	9 825	52	9 773	5 089	4 684	47.18	0.25	46.93
OTHER CASH ASSISTANCE	726	28	698	192	506	3.49	0.13	3.35
OTHER PUBLIC WELFARE	13 007	2 408	10 599	6 967	3 632	62.46	11.56	50.90
HEALTH AND HOSPITALS	17 033	4 166	12 867	6 008	6 858	81.80	20.01	61.79
HOSPITALS	12 643	2 350	10 293	4 902	5 390	60.72	11.29	49.43
HEALTH	4 390	1 816	2 574	1 106	1 468	21.08	8.72	12.36
POLICE PROTECTION	6 530	554	5 976	900	5 077	31.36	2.66	28.70
LOCAL FIRE PROTECTION	2 577	-	2 577	-	2 577	12.37	-	12.37
SEWERAGE	3 164	-	3 164	-	3 164	15.19	-	15.19
SANITATION OTHER THAN SEWERAGE	1 565	-	1 565	-	1 565	7.51	-	7.51
LOCAL PARKS AND RECREATION	2 323	-	2 323	-	2 323	11.15	-	11.15
NATURAL RESOURCES	14 215	11 105	3 110	2 470	640	68.27	53.33	14.93
HOUSING AND URBAN RENEWAL	5 411	2 630	2 781	34	2 747	25.99	12.63	13.35
AIR TRANSPORTATION	3 575	2 419	1 156	144	1 012	17.17	11.62	5.55
WATER TRANSPORT AND TERMINALS	2 249	1 722	527	159	368	10.80	8.27	2.52
PARKING FACILITIES	171	-	171	-	171	0.82	-	0.82
CORRECTION	2 219	111	2 108	1 309	799	10.66	0.53	10.12
LIBRARIES	814	-	814	63	751	3.90	-	3.90
SOCIAL INSURANCE ADMINISTRATION	2 291	1 155	1 136	1 133	3	11.00	5.55	5.45
FINANCIAL ADMINISTRATION	4 047	1 567	2 480	1 222	1 258	19.44	7.53	11.91
GENERAL CONTROL	4 085	678	3 407	912	2 495	19.62	3.26	16.36
GENERAL PUBLIC BUILDINGS (STATE-LOCAL)	1 548	-	1 548	408	1 141	7.43	-	7.43
INTEREST ON GENERAL DEBT	23 077	17 114	5 963	2 135	3 827	110.82	82.19	28.63
OTHER AND UNALLOCABLE	19 514	11 278	8 236	3 008	5 228	93.71	54.16	39.54

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 8. Detail of Federal Expenditure for Selected Categories: 1971-72

(Millions of dollars)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 6)--	
EDUCATION	7 941
GRANTS-IN-AID	7 067
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	616
MAINTENANCE AND OPERATION OF SCHOOLS	595
OTHER GRANTS-IN-AID	5 856
PAYMENTS FOR SERVICES	874
SCIENTIFIC RESEARCH AND DEVELOPMENT	787
TUITION PAYMENTS	87
PUBLIC WELFARE	13 251
PUBLIC ASSISTANCE	13 038
OTHER PUBLIC WELFARE	213
HEALTH AND HOSPITALS	1 312
PUBLIC HEALTH PROGRAMS	1 216
HOSPITAL CONSTRUCTION	42
OTHER	54
OTHER AND COMBINED	2 492
SHARED REVENUES	180
WASTE TREATMENT FACILITIES	411
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	171
CIVIL DEFENSE AND DISASTER RELIEF	152
OTHER	1 578
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 258
MILITARY FUNCTIONS	71 995
MILITARY ASSISTANCE	789
ECONOMIC AND FINANCIAL ASSISTANCE	1 824
ATOMIC ENERGY	2 312
DEFENSE-RELATED ACTIVITIES	96
FOOD FOR FREEDOM	1 320
OTHER (FOREIGN AFFAIRS)	922
EDUCATION	5 104
VETERANS' EDUCATIONAL BENEFITS	1 800
OTHER	3 304
NATURAL RESOURCES	11 105
STABILIZATION OF FARM PRICES AND INCOME	4 895
FARM CREDIT AND INSURANCE	397
OTHER AGRICULTURAL RESOURCES	482
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	3 500
FOREST AND PARKS	1 484
MINERAL RESOURCES	311
OTHER NATURAL RESOURCES	36
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--CONTINUED	
HOSPITALS	2 350
PUBLIC HOSPITALS	2 059
VETERANS	1 771
OTHER	288
OTHER HOSPITALS	291
VETERANS	33
OTHER	258
HEALTH	1 816
VETERANS	372
OTHER	1 444
OTHER AND UNALLOCABLE	11 278
VETERANS' SERVICES, N.E.C.	6 882
GENERAL PROPERTY AND RECORDS MANAGEMENT	777
REGULATIONS OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	606
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	520
EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	105
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS	115
LABOR AND MANPOWER, N.E.C.	487
INDIAN TRIBAL FUNDS	147
INTEREST ON INTERNAL REVENUE REFUNDS	182
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	338
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	344
CIVIL DEFENSE AND DISASTER RELIEF	62
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	63
MODEL CITIES PROGRAM	16
ALL OTHER	634
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
TOTAL	12 071
DIRECT	12 023
INTERGOVERNMENTAL	48
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 7)	1 800
INTERGOVERNMENTAL (TABLE 6)	23
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 7)	61
INTERGOVERNMENTAL (TABLE 6)	19
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 7)	2 176
INTERGOVERNMENTAL (TABLE 6)	6
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 7)	6 882
CLASSIFED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 12)	1 104

Table 9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1971-72

(Millions of dollars)

Function	Total capital outlay					Construction expenditure only				
	All governments	Federal Government	State and local governments			All governments	Federal Government	State and local governments		
			Total	State	Local			Total	State	Local
ALL FUNCTIONS	55 053	20 816	34 237	15 283	18 953	32 908	4 801	28 107	13 022	15 085
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	14 999	14 999	-	-	-	1 421	1 421	-	-	-
OTHER, TOTAL	40 054	5 817	34 237	15 283	18 953	31 487	3 380	28 107	13 022	15 085
SPACE RESEARCH AND TECHNOLOGY	141	141	-	-	-	50	50	-	-	-
EDUCATION	8 054	18	8 036	3 069	4 967	6 474	16	6 458	2 512	3 947
LOCAL SCHOOLS	4 759	-	4 759	189	4 571	3 804	-	3 804	179	3 625
INSTITUTIONS OF HIGHER EDUCATION	2 947	-	2 947	2 551	396	2 373	-	2 373	2 051	322
OTHER	348	18	330	330	-	297	16	281	281	-
HIGHWAYS	12 383	66	12 317	9 997	2 319	10 678	63	10 615	8 713	1 902
HEALTH AND HOSPITALS	1 363	183	1 180	616	565	1 135	136	999	547	452
SEWERAGE	2 091	-	2 091	-	2 091	2 011	-	2 011	-	2 011
LOCAL PARKS AND RECREATION	782	-	782	-	782	567	-	567	-	567
NATURAL RESOURCES	3 343	2 567	776	542	233	2 679	2 087	592	390	202
HOUSING AND URBAN RENEWAL	2 593	923	1 670	9	1 662	940	-	940	8	931
AIR TRANSPORTATION	1 149	354	795	102	692	943	231	712	101	611
WATER TRANSPORT AND TERMINALS	615	304	311	84	227	510	238	272	77	195
LOCAL UTILITIES	2 950	-	2 950	-	2 950	2 539	-	2 539	-	2 539
WATER SUPPLY	1 343	-	1 343	-	1 343	1 186	-	1 186	-	1 186
ELECTRIC POWER	1 125	-	1 125	-	1 125	993	-	993	-	993
TRANSIT	435	-	435	-	435	325	-	325	-	325
GAS SUPPLY	46	-	46	-	46	35	-	35	-	35
ALL OTHER	4 589	1 261	3 328	863	2 465	2 960	559	2 401	675	1 726

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 10. State and Local Government Expenditure for Personal Services, by Function: 1971-72

Function	Amount (millions of dollars)			Percent		
	Total	State governments	Local governments	State and local governments	State governments	Local governments
ALL FUNCTIONS	78 679	22 587	56 092	100.0	100.0	100.0
EDUCATION	41 700	8 832	32 868	53.0	39.0	58.6
LOCAL SCHOOLS	31 944	185	31 759	40.6	0.8	56.6
INSTITUTIONS OF HIGHER EDUCATION	9 127	8 018	1 109	11.6	35.5	2.0
OTHER	629	629	-	0.8	2.8	-
FUNCTIONS OTHER THAN EDUCATION	36 979	13 755	23 224	47.0	60.9	41.4
HIGHWAYS	4 485	2 643	1 842	5.7	11.7	3.3
PUBLIC WELFARE	1 967	858	1 109	2.5	3.8	2.0
HOSPITALS	5 980	3 433	2 547	7.6	15.2	4.5
HEALTH	1 180	520	660	1.5	2.3	1.2
POLICE PROTECTION	4 642	610	4 032	5.9	2.7	7.2
LOCAL FIRE PROTECTION	2 046	-	2 046	2.6	-	3.6
SEWERAGE	551	-	551	0.7	-	1.0
SANITATION OTHER THAN SEWERAGE	944	-	944	1.2	-	1.7
LOCAL PARKS AND RECREATION	944	-	944	1.2	-	1.7
NATURAL RESOURCES	1 338	1 220	118	1.7	5.4	0.2
CORRECTION	1 416	926	490	1.8	4.1	0.9
FINANCIAL ADMINISTRATION	1 731	836	895	2.2	3.7	1.6
GENERAL CONTROL	2 360	542	1 818	3.0	2.4	3.2
WATER SUPPLY UTILITIES	865	-	865	1.1	-	1.5
ELECTRIC POWER UTILITIES	551	-	551	0.7	-	1.0
TRANSIT UTILITIES	1 023	-	1 023	1.3	-	1.8
ALL OTHER	4 957	2 168	2 789	6.3	9.6	5.0

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1971-72

(Millions of dollars)

Type of utility	Utility revenue	Utility expenditure				Utility debt at end of fiscal year		
		Total	Current operation	Capital outlay	Interest on utility debt	Total	Full faith and credit	Nonguaranteed
TOTAL	7 787	9 697	5 816	2 950	931	22 298	8 349	13 949
WATER SUPPLY	3 165	3 732	1 924	1 343	465	11 571	4 705	6 866
ELECTRIC POWER	2 912	3 346	1 919	1 125	302	6 806	482	6 323
TRANSIT	1 235	2 186	1 599	435	151	3 616	3 143	473
GAS SUPPLY	475	433	374	46	13	305	19	286

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.

Table 12. Governmental Insurance Trust Revenue and Expenditure, by Type of Insurance Trust System, by Level of Government: 1971-72

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	64 654	60 575	4 079	64 624
UNEMPLOYMENT COMPENSATION	5 713	5 248	464	4 861
EMPLOYEE RETIREMENT	10 493	7 040	3 453	8 562
ALL OTHER	50 449	50 287	162	51 201
FEDERAL GOVERNMENT	51 256	51 256	[1](4 401)	94 086
UNEMPLOYMENT COMPENSATION	112	112	([2])	120
EMPLOYEE RETIREMENT	2 054	2 054	[1](1 467)	3 806
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	47 341	47 341	[1](2 322)	46 949
VETERANS' LIFE INSURANCE	667	667	[1](354)	1 104
RAILROAD RETIREMENT	1 082	1 082	[1](258)	2 107
STATE AND LOCAL GOVERNMENTS	13 398	9 319	4 079	10 538
UNEMPLOYMENT COMPENSATION	3 601	3 136	464	4 741
EMPLOYEE RETIREMENT	8 438	4 986	3 453	4 757
OTHER	1 359	1 197	162	1 041
STATE GOVERNMENTS	11 773	8 547	3 227	8 938
UNEMPLOYMENT COMPENSATION	3 588	3 127	461	4 722
EMPLOYEE RETIREMENT	6 827	4 223	2 604	3 175
OTHER	1 359	1 197	162	1 041
LOCAL GOVERNMENTS	1 625	772	852	1 600
UNEMPLOYMENT COMPENSATION	13	9	3	19
EMPLOYEE RETIREMENT	1 612	763	849	1 582

Note: Because of rounding, detail may not add to totals. Local government amounts are estimate subject to sampling variation; see text.

[1]Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities; these amounts, as intragovernmental transactions, are excluded from "revenue" figures here, and are shown only as exhibit data.
[2]Less than $500 thousand.

Table 13. Finances of Employee-Retirement Systems of State and Local Governments: 1971-72

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	12 604	9 268	3 336	2 498	838
EMPLOYEE CONTRIBUTIONS	3 387	2 624	763	521	242
GOVERNMENT CONTRIBUTIONS	5 764	4 040	1 724	1 337	387
FROM STATE	2 544	2 442	102	26	76
FROM LOCAL GOVERNMENTS	3 221	1 599	1 622	1 311	311
EARNINGS ON INVESTMENTS	3 453	2 604	849	640	209
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	4 757	3 175	1 582	1 281	301
BENEFITS	4 113	2 685	1 428	1 171	257
WITHDRAWALS	645	491	154	110	44
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	68 361	50 759	17 602	13 726	3 876
CASH AND DEPOSITS	786	414	372	259	113
GOVERNMENTAL SECURITIES	6 144	2 926	3 218	2 405	813
FEDERAL	3 723	2 243	1 480	1 214	266
STATE AND LOCAL	2 421	683	1 738	1 191	547
NONGOVERNMENTAL SECURITIES	61 431	47 418	14 013	11 063	2 950
CORPORATE BONDS	38 101	29 756	8 345	6 819	1 526
CORPORATE STOCKS	12 616	9 209	3 407	2 646	761
MORTGAGES	7 001	6 138	863	492	371
OTHER	3 713	2 315	1 398	1 106	292

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

Table 14. Indebtedness and Debt Transactions of State and Local Governments: 1971-72

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	174 502	54 453	120 049	838.01
LONG-TERM	158 781	50 542	108 239	762.51
FULL FAITH AND CREDIT	95 813	25 228	70 585	460.12
NONGUARANTEED	62 968	25 314	37 654	302.39
SHORT-TERM	15 722	3 912	11 810	75.50
NET LONG-TERM DEBT OUTSTANDING	147 371	45 233	102 138	707.72
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	35 442	3 429	32 013	170.20
LOCAL UTILITIES	22 298	-	22 298	107.08
ALL OTHER	101 041	47 113	53 928	485.23
LONG-TERM DEBT ISSUED	21 889	8 495	13 394	105.11
LONG-TERM DEBT RETIRED	8 188	2 225	5 963	39.32

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text. As to Federal Government debt, see text discussion under "Government Indebtedness."

- Represents zero or rounds to zero.

Table 15. Cash and Security Holdings of State and Local Governments, by Type and Purpose of Holding: 1971-72

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	158 150	99 813	58 337	759.49
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	8 982	8 920	62	43.13
OTHER DEPOSITS AND CASH	38 032	12 437	25 595	182.64
SECURITIES	111 136	78 456	32 680	533.71
FEDERAL	27 307	14 350	12 957	131.14
STATE AND LOCAL GOVERNMENT SECURITIES	4 190	1 586	2 604	20.12
OTHER	79 638	62 519	17 119	382.45
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	9 051	8 986	65	43.47
EMPLOYEE RETIREMENT	68 361	50 759	17 602	328.29
OTHER INSURANCE TRUST SYSTEMS	3 246	3 246	-	15.59
LONG-TERM DEBT OFFSETS	11 410	5 309	6 101	54.79
BOND FUNDS	17 823	6 286	11 538	85.59
ALL OTHER	48 260	25 228	23 032	231.76
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	77 494	36 823	40 671	372.14
CASH AND DEPOSITS	37 043	11 851	25 192	177.89
SECURITIES	40 451	24 972	15 479	194.25
FEDERAL	22 358	10 882	11 477	107.37
STATE AND LOCAL GOVERNMENT SECURITIES	1 702	836	866	8.17
OTHER	16 391	13 254	3 136	78.71

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 16. Selected Items of Local Government Finances, by Type of Government: 1971-72

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	School districts	Special districts
GENERAL REVENUE, TOTAL	[1]103 466	23 396	34 937	3 932	38 446	5 070
INTERGOVERNMENTAL REVENUE	[1]39 017	9 818	11 434	895	17 663	1 522
GENERAL REVENUE FROM OWN SOURCES	64 449	13 579	23 502	3 037	20 783	3 548
TAX REVENUE	48 930	9 940	17 058	2 684	18 279	969
PROPERTY TAX	40 876	8 571	10 988	2 454	17 935	928
OTHER TAXES	8 054	1 369	6 070	230	344	41
CHARGES AND MISCELLANEOUS GENERAL REVENUE	15 519	3 639	6 445	353	2 503	2 579
DIRECT GENERAL EXPENDITURE, TOTAL	104 822	22 339	35 187	3 810	38 208	5 279
EDUCATION	47 734	3 264	5 737	1 302	37 194	237
HIGHWAYS	6 263	2 598	2 749	753	-	163
PUBLIC WELFARE	8 822	5 778	2 988	57	-	-
HEALTH AND HOSPITALS	6 858	3 073	2 738	56	-	991
INTEREST ON GENERAL DEBT	3 827	548	1 527	110	1 014	628
ALL OTHER	31 318	7 078	19 448	1 532	-	3 260
DEBT OUTSTANDING, TOTAL	120 049	13 873	52 511	3 140	24 486	26 039
LONG-TERM	108 239	12 934	45 833	2 559	23 304	23 609
FULL FAITH AND CREDIT	70 585	10 364	27 261	2 334	23 302	7 324
NONGUARANTEED	37 654	2 570	18 572	225	2	16 285
EXPENDITURE FOR PERSONAL SERVICES	56 092	8 883	18 091	1 807	25 369	1 942

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.
[1]Duplicative intergovernmental transactions are excluded; see text.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1971-72

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes			Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total	Property	Other	
UNITED STATES, TOTAL	166 352.3	31 252.7	(1)	135 099.6	108 800.5	42 133.0	66 667.6	26 299.1
STATE GOVERNMENTS	98 632.0	26 790.5	1 190.8	70 650.7	59 870.4	1 257.2	58 613.2	10 780.4
LOCAL GOVERNMENTS	103 466.3	4 462.2	34 555.3	64 448.9	48 930.2	40 875.8	8 054.4	15 518.7
ALABAMA	2 150.2	601.1	(1)	1 549.1	1 093.8	149.3	944.4	455.3
STATE GOVERNMENT	1 521.5	524.2	12.3	985.0	817.7	25.4	792.3	167.3
LOCAL GOVERNMENTS	1 008.2	76.9	367.2	564.1	276.1	124.0	152.1	288.0
ALASKA	518.0	174.1	(1)	343.8	149.2	34.8	114.4	194.6
STATE GOVERNMENT	416.6	168.0	-	248.4	102.1	-	102.1	146.3
LOCAL GOVERNMENTS	194.9	6.2	93.3	95.4	47.1	34.8	12.3	48.3
ARIZONA	1 501.3	266.2	(1)	1 235.0	989.0	381.8	607.2	246.0
STATE GOVERNMENT	942.6	221.5	5.8	715.3	595.4	68.5	526.9	119.9
LOCAL GOVERNMENTS	889.1	44.7	324.6	519.7	393.6	313.3	80.3	126.2
ARKANSAS	1 141.1	314.0	(1)	827.1	618.2	147.6	470.6	208.9
STATE GOVERNMENT	812.0	286.3	0.2	525.5	459.8	1.1	458.7	65.8
LOCAL GOVERNMENTS	515.6	27.7	186.3	301.6	158.5	146.5	11.9	143.1
CALIFORNIA	21 110.0	4 147.8	(1)	16 962.2	14 063.8	6 691.8	7 372.1	2 898.4
STATE GOVERNMENT	11 603.6	3 634.1	294.1	7 675.4	6 740.2	264.7	6 475.5	935.1
LOCAL GOVERNMENTS	14 996.6	513.7	5 196.0	9 286.9	7 323.6	6 427.1	896.6	1 963.2
COLORADO	1 958.4	413.2	(1)	1 545.2	1 181.1	481.0	700.1	364.2
STATE GOVERNMENT	1 146.2	356.9	1.2	788.0	602.2	2.3	599.9	185.9
LOCAL GOVERNMENTS	1 160.7	56.3	347.3	757.2	578.9	478.6	100.2	178.3
CONNECTICUT	2 599.6	370.8	(1)	2 228.8	1 944.5	948.3	996.2	284.4
STATE GOVERNMENT	1 482.4	318.3	2.8	1 161.3	988.5	-	988.5	172.8
LOCAL GOVERNMENTS	1 432.7	52.5	312.6	1 067.6	955.9	948.3	7.6	111.6
DELAWARE	525.4	98.1	(1)	427.3	323.6	55.7	267.9	103.6
STATE GOVERNMENT	396.4	79.9	0.3	316.2	256.7	0.3	256.4	59.5
LOCAL GOVERNMENTS	245.1	18.2	115.9	111.1	66.9	55.4	11.5	44.2
DISTRICT OF COLUMBIA	1 068.7	506.0	(1)	562.6	457.8	141.4	316.4	104.8
FLORIDA	4 851.6	732.5	(1)	4 119.1	3 183.7	1 036.0	2 147.8	935.4
STATE GOVERNMENT	2 860.5	622.1	17.3	2 221.2	1 990.0	79.2	1 910.8	231.2
LOCAL GOVERNMENTS	2 878.9	110.4	870.6	1 897.9	1 193.7	956.8	237.0	704.2
GEORGIA	3 235.1	729.6	(1)	2 505.5	1 833.3	565.2	1 268.1	672.2
STATE GOVERNMENT	2 022.0	639.2	5.9	1 376.9	1 198.0	4.1	1 194.0	178.9
LOCAL GOVERNMENTS	1 764.9	90.4	545.9	1 128.6	635.3	561.2	74.1	493.3
HAWAII	836.6	190.8	(1)	645.8	514.7	98.3	416.4	131.1
STATE GOVERNMENT	666.4	169.3	5.5	491.6	388.9	-	388.9	102.7
LOCAL GOVERNMENTS	203.2	21.4	27.5	154.3	125.8	98.3	27.6	28.4
IDAHO	523.8	124.2	(1)	399.6	308.7	107.4	201.3	91.0
STATE GOVERNMENT	355.7	116.5	1.8	237.4	200.1	0.8	199.3	37.3
LOCAL GOVERNMENTS	255.3	7.7	85.3	162.3	108.6	106.6	2.0	53.7
ILLINOIS	9 359.1	1 838.4	(1)	7 520.7	6 471.5	2 662.4	3 809.2	1 049.2
STATE GOVERNMENT	5 403.6	1 609.5	17.3	3 776.9	3 397.8	2.8	3 395.1	379.0
LOCAL GOVERNMENTS	5 480.8	228.9	1 508.1	3 743.9	3 073.7	2 659.6	414.1	670.2
INDIANA	3 504.8	485.3	(1)	3 019.5	2 349.8	1 163.4	1 186.4	669.7
STATE GOVERNMENT	1 933.5	426.2	8.6	1 498.7	1 187.2	22.2	1 165.0	311.5
LOCAL GOVERNMENTS	2 200.9	59.1	621.0	1 520.8	1 162.6	1 141.2	21.4	358.2
IOWA	2 096.0	299.9	(1)	1 796.1	1 428.1	659.1	769.0	368.0
STATE GOVERNMENT	1 220.9	276.2	39.8	904.9	759.4	-	759.3	145.5
LOCAL GOVERNMENTS	1 331.0	23.7	416.1	891.2	668.7	659.0	9.7	222.5
KANSAS	1 618.1	281.6	(1)	1 336.5	1 040.6	507.0	533.5	296.0
STATE GOVERNMENT	894.1	234.7	7.2	652.3	527.8	11.3	516.5	124.5
LOCAL GOVERNMENTS	1 019.1	46.9	287.9	684.3	512.8	495.7	17.1	171.5

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes			Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total	Property	Other	
KENTUCKY	2 028.2	489.3	(1)	1 538.8	1 168.2	243.7	924.5	370.7
STATE GOVERNMENT	1 494.7	443.7	6.6	1 044.4	860.9	28.5	832.5	183.5
LOCAL GOVERNMENTS	860.9	45.6	320.9	494.4	307.3	215.2	92.0	187.1
LOUISIANA	2 745.8	601.4	(1)	2 144.5	1 562.5	286.5	1 276.0	581.9
STATE GOVERNMENT	1 978.4	521.6	15.0	1 441.8	1 105.1	29.1	1 076.0	336.7
LOCAL GOVERNMENTS	1 359.3	79.8	576.9	702.7	457.4	257.4	200.0	245.2
MAINE	743.3	172.4	(1)	570.9	484.0	209.7	274.3	86.9
STATE GOVERNMENT	502.2	161.3	4.1	336.7	276.5	5.8	270.6	60.2
LOCAL GOVERNMENTS	315.6	11.1	70.4	234.2	207.5	203.8	3.7	26.6
MARYLAND	3 249.4	499.3	(1)	2 750.1	2 221.6	709.0	1 512.6	528.5
STATE GOVERNMENT	1 943.7	391.8	23.7	1 528.2	1 272.4	36.3	1 236.1	255.7
LOCAL GOVERNMENTS	2 175.7	107.5	846.3	1 222.0	949.2	672.7	276.5	272.7
MASSACHUSETTS	5 143.5	925.4	(1)	4 218.2	3 695.5	1 875.0	1 820.5	522.6
STATE GOVERNMENT	2 917.3	765.2	110.5	2 041.6	1 805.7	0.3	1 805.4	235.9
LOCAL GOVERNMENTS	2 825.3	160.2	488.5	2 176.6	1 889.8	1 874.8	15.1	286.7
MICHIGAN	7 806.6	1 296.2	(1)	6 510.4	5 170.9	2 023.7	3 147.3	1 339.4
STATE GOVERNMENT	4 688.0	1 058.2	57.6	3 572.1	3 062.4	93.3	2 969.1	509.8
LOCAL GOVERNMENTS	4 743.7	238.0	1 567.5	2 938.2	2 108.6	1 930.4	178.2	829.6
MINNESOTA	3 483.8	572.9	(1)	2 910.9	2 251.9	903.8	1 348.1	659.0
STATE GOVERNMENT	2 154.2	513.6	34.2	1 606.4	1 324.4	2.9	1 321.6	282.0
LOCAL GOVERNMENTS	2 410.2	59.3	1 046.5	1 304.5	927.5	900.9	26.5	377.0
MISSISSIPPI	1 466.0	401.7	(1)	1 064.4	778.5	177.0	601.4	285.9
STATE GOVERNMENT	1 069.7	375.6	3.9	690.2	588.2	4.3	583.9	102.0
LOCAL GOVERNMENTS	717.6	26.1	317.4	374.1	190.2	172.7	17.6	183.9
MISSOURI	3 102.1	617.1	(1)	2 484.9	2 021.2	751.9	1 269.3	463.7
STATE GOVERNMENT	1 722.1	526.0	4.1	1 192.0	1 050.3	3.9	1 046.4	141.7
LOCAL GOVERNMENTS	1 847.7	91.2	463.7	1 292.9	970.8	748.0	222.8	322.1
MONTANA	619.7	163.7	(1)	456.0	367.4	185.0	182.3	88.7
STATE GOVERNMENT	387.6	154.6	5.2	227.8	182.8	7.5	175.3	45.0
LOCAL GOVERNMENTS	302.9	9.1	65.5	228.3	184.5	177.5	7.0	43.7
NEBRASKA	1 101.8	176.8	(1)	925.0	691.3	347.7	343.6	233.7
STATE GOVERNMENT	579.3	152.7	17.7	408.9	319.5	0.5	319.0	89.4
LOCAL GOVERNMENTS	675.7	24.1	135.5	516.1	371.8	347.2	24.6	144.3
NEVADA	521.0	90.8	(1)	430.2	319.9	110.9	209.1	110.2
STATE GOVERNMENT	292.3	80.4	3.6	208.3	180.9	12.6	168.3	27.4
LOCAL GOVERNMENTS	330.9	10.5	98.5	221.9	139.0	98.2	40.8	82.8
NEW HAMPSHIRE	492.9	88.0	(1)	404.9	329.1	191.0	138.1	75.8
STATE GOVERNMENT	271.1	77.3	7.0	186.8	139.2	4.4	134.8	47.6
LOCAL GOVERNMENTS	274.0	10.7	45.2	218.1	189.9	186.7	3.3	28.2
NEW JERSEY	5 812.7	906.8	(1)	4 905.8	4 083.2	2 286.3	1 797.0	822.6
STATE GOVERNMENT	2 894.4	802.7	48.6	2 043.2	1 626.3	62.1	1 564.2	416.9
LOCAL GOVERNMENTS	4 021.9	104.2	1 055.1	2 862.6	2 456.9	2 224.2	232.8	405.7
NEW MEXICO	900.8	267.9	(1)	632.9	444.6	91.9	352.7	188.4
STATE GOVERNMENT	690.1	217.1	2.8	470.2	356.4	15.0	341.3	113.9
LOCAL GOVERNMENTS	429.2	50.8	215.7	162.7	88.2	76.8	11.4	74.5
NEW YORK	20 566.3	3 349.1	(1)	17 217.2	14 484.9	5 322.2	9 162.8	2 732.2
STATE GOVERNMENT	11 165.2	2 978.6	186.2	8 000.4	7 018.5	14.7	7 003.8	981.9
LOCAL GOVERNMENTS	16 686.9	370.6	7 099.6	9 216.7	7 466.4	5 307.4	2 159.0	1 750.3
NORTH CAROLINA	3 087.1	625.0	(1)	2 462.1	1 963.5	492.5	1 471.0	498.6
STATE GOVERNMENT	2 268.9	587.2	9.9	1 701.8	1 460.9	28.6	1 432.3	241.0
LOCAL GOVERNMENTS	1 713.5	67.8	885.5	760.3	502.6	463.9	38.7	257.6

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue: From Federal Government	Intergovernmental revenue: Other (local-State and State-local)	All general revenue from own sources	Taxes: Total	Taxes: Property	Taxes: Other	Charges and miscellaneous general revenue
NORTH DAKOTA	494.9	109.6	(1)	385.3	271.5	111.7	159.7	113.8
STATE GOVERNMENT	338.8	101.0	7.2	230.7	157.8	1.5	156.3	72.9
LOCAL GOVERNMENTS	236.2	8.6	75.0	154.6	113.7	110.3	3.4	40.9
OHIO	6 831.2	1 020.1	(1)	5 811.0	4 515.6	1 943.8	2 571.8	1 295.5
STATE GOVERNMENT	3 542.8	859.1	20.7	2 663.0	2 189.4	65.5	2 123.9	473.6
LOCAL GOVERNMENTS	4 338.4	161.0	1 029.4	3 148.0	2 326.2	1 878.3	447.9	821.9
OKLAHOMA	1 801.2	443.9	(1)	1 357.3	973.9	262.7	711.2	383.4
STATE GOVERNMENT	1 269.4	406.4	7.5	855.5	649.4	-	649.4	206.2
LOCAL GOVERNMENTS	830.3	37.5	291.0	501.8	324.5	262.7	61.8	177.3
OREGON	1 739.4	412.6	(1)	1 326.8	1 010.9	485.7	525.3	315.9
STATE GOVERNMENT	995.9	338.4	1.2	656.4	507.9	-	507.9	148.5
LOCAL GOVERNMENTS	970.5	74.2	225.9	670.4	503.0	485.6	17.4	167.4
PENNSYLVANIA	8 835.5	1 439.3	(1)	7 396.2	6 272.3	1 730.9	4 541.4	1 123.9
STATE GOVERNMENT	5 613.4	1 207.7	68.7	4 337.0	3 863.0	35.7	3 827.3	474.0
LOCAL GOVERNMENTS	4 897.1	231.6	1 606.2	3 059.2	2 409.4	1 695.2	714.1	649.9
RHODE ISLAND	732.2	153.3	(1)	579.0	497.5	194.4	303.1	81.5
STATE GOVERNMENT	492.2	131.1	1.5	359.5	300.9	-	300.9	58.6
LOCAL GOVERNMENTS	328.7	22.1	87.1	219.5	196.6	194.4	2.2	22.9
SOUTH CAROLINA	1 509.0	319.7	(1)	1 189.2	902.1	209.2	692.9	287.1
STATE GOVERNMENT	1 106.3	282.4	11.5	812.4	682.9	2.0	680.9	129.5
LOCAL GOVERNMENTS	725.8	37.4	311.6	376.8	219.2	207.2	12.0	157.7
SOUTH DAKOTA	533.1	115.4	(1)	417.6	313.1	168.4	144.7	104.5
STATE GOVERNMENT	302.4	101.2	1.5	199.8	133.3	-	133.3	66.4
LOCAL GOVERNMENTS	280.0	14.2	47.9	217.9	179.8	168.4	11.3	38.1
TENNESSEE	2 414.6	549.6	(1)	1 865.0	1 425.7	380.6	1 045.0	439.4
STATE GOVERNMENT	1 510.0	452.4	22.6	1 034.9	887.5	-	887.5	147.5
LOCAL GOVERNMENTS	1 357.3	97.2	430.1	830.1	538.2	380.6	157.6	291.9
TEXAS	7 277.3	1 441.4	(1)	5 835.9	4 476.2	1 713.7	2 762.5	1 359.7
STATE GOVERNMENT	4 377.5	1 259.6	12.7	3 105.2	2 572.0	61.6	2 510.4	533.3
LOCAL GOVERNMENTS	4 069.6	181.8	1 157.1	2 730.7	1 904.3	1 652.2	252.1	826.4
UTAH	847.7	225.2	(1)	622.4	480.6	167.6	313.1	141.8
STATE GOVERNMENT	608.1	209.4	2.7	396.0	307.9	14.6	293.3	88.1
LOCAL GOVERNMENTS	390.0	15.8	147.8	226.4	172.7	152.9	19.8	53.7
VERMONT	419.5	102.5	(1)	316.9	259.0	99.2	159.8	58.0
STATE GOVERNMENT	306.2	100.0	1.3	204.8	158.3	0.3	157.9	46.6
LOCAL GOVERNMENTS	152.9	2.5	38.3	112.1	100.7	98.9	1.8	11.4
VIRGINIA	3 085.8	582.6	(1)	2 503.3	1 994.4	562.3	1 432.1	508.9
STATE GOVERNMENT	1 971.1	481.4	22.1	1 467.6	1 188.8	14.4	1 174.4	278.8
LOCAL GOVERNMENTS	1 758.7	101.2	621.8	1 035.7	805.6	547.9	257.7	230.1
WASHINGTON	3 016.2	557.1	(1)	2 459.1	1 824.1	665.6	1 158.5	635.0
STATE GOVERNMENT	1 929.6	490.7	7.6	1 431.4	1 174.6	132.4	1 042.2	256.8
LOCAL GOVERNMENTS	1 670.3	66.4	576.2	1 027.7	649.5	533.2	116.3	378.2
WEST VIRGINIA	1 212.7	350.3	(1)	862.4	697.2	145.2	551.9	165.2
STATE GOVERNMENT	939.4	334.3	0.6	604.5	529.4	0.5	528.9	75.1
LOCAL GOVERNMENTS	479.6	16.0	205.8	257.9	167.8	144.7	23.1	90.1
WISCONSIN	3 779.1	516.5	(1)	3 262.6	2 720.8	1 166.8	1 554.0	541.8
STATE GOVERNMENT	2 398.2	482.1	36.7	1 879.4	1 628.0	86.4	1 541.7	251.4
LOCAL GOVERNMENTS	2 454.5	34.3	1 036.9	1 383.2	1 092.8	1 080.5	12.3	290.5
WYOMING	354.5	96.4	(1)	258.1	175.9	86.8	89.1	82.2
STATE GOVERNMENT	233.3	92.8	3.8	136.8	97.1	9.7	87.5	39.7
LOCAL GOVERNMENTS	187.9	3.6	62.9	121.3	78.8	77.1	1.6	42.6

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

[1] Duplicative transactions between levels of government are excluded; see text.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools		Institutions of higher education	Other education			
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay			Total	Other than capital outlay	
UNITED STATES, TOTAL	166 872.6	135 589.8	64 886.1	56 849.8	45 658.3	40 899.1	15 946.2	3 281.5	19 009.9	6 693.0	21 069.8
STATE GOVERNMENT	62 050.6	46 771.0	17 152.7	14 083.2	490.6	301.9	13 380.6	3 281.5	12 746.7	2 749.3	12 247.4
LOCAL GOVERNMENTS	104 822.0	88 818.8	47 733.5	42 766.6	45 167.8	40 597.2	2 565.7	-	6 263.2	3 943.7	8 822.4
ALABAMA	2 103.8	1 656.3	780.3	682.7	461.4	416.2	247.4	71.5	295.6	107.8	260.4
STATE GOVERNMENT	1 052.4	807.2	322.9	270.3	4.0	3.8	247.4	71.5	202.4	44.7	255.2
LOCAL GOVERNMENTS	1 051.4	849.1	457.4	412.4	457.4	412.4	-	-	93.2	63.0	5.3
ALASKA	697.7	447.4	236.6	175.0	166.3	123.4	56.7	13.7	126.4	25.8	34.0
STATE GOVERNMENT	473.1	281.7	124.8	84.8	54.5	33.2	56.7	13.7	114.3	20.4	33.7
LOCAL GOVERNMENTS	224.6	165.8	111.8	90.2	111.8	90.2	-	-	12.1	5.4	0.3
ARIZONA	1 522.7	1 177.4	711.5	599.2	457.3	380.2	230.4	23.8	185.4	59.5	79.2
STATE GOVERNMENT	588.6	432.6	210.9	183.0	-	-	187.1	23.8	137.9	33.4	70.5
LOCAL GOVERNMENTS	934.1	744.8	500.6	416.1	457.3	380.2	43.3	-	47.5	26.1	8.7
ARKANSAS	1 013.5	827.3	396.5	361.7	261.9	240.3	104.2	30.4	162.7	56.2	142.3
STATE GOVERNMENT	527.3	403.1	134.5	121.4	-	-	104.2	30.4	122.9	23.5	141.4
LOCAL GOVERNMENTS	486.2	424.1	261.9	240.3	261.9	240.3	-	-	39.9	32.7	0.9
CALIFORNIA	20 051.8	17 446.4	6 937.0	6 425.6	5 098.1	4 755.1	1 691.2	147.6	1 560.2	489.5	3 852.9
STATE GOVERNMENT	5 740.6	4 639.8	1 258.2	1 143.6	16.4	16.4	1 092.2	147.6	937.9	130.0	1 388.6
LOCAL GOVERNMENTS	14 311.2	12 806.6	5 678.8	5 282.1	5 079.7	4 736.8	599.0	-	622.3	359.5	2 464.3
COLORADO	1 920.4	1 569.9	870.7	759.2	549.5	475.5	283.2	38.0	233.3	72.8	226.3
STATE GOVERNMENT	757.5	578.1	302.3	269.6	-	-	264.4	38.0	166.2	28.1	87.7
LOCAL GOVERNMENTS	1 163.0	991.9	568.4	489.7	549.5	475.5	18.9	-	67.2	44.7	138.6
CONNECTICUT	2 546.4	2 045.9	972.9	838.2	760.2	664.8	155.9	56.8	274.0	111.0	277.1
STATE GOVERNMENT	1 116.9	871.7	212.8	173.4	-	-	155.9	56.8	206.3	59.6	253.0
LOCAL GOVERNMENTS	1 429.5	1 174.2	760.2	664.8	760.2	664.8	-	-	67.7	51.4	24.1
DELAWARE	570.5	422.1	265.2	201.2	175.0	135.0	71.2	19.0	68.5	23.7	46.9
STATE GOVERNMENT	294.2	221.9	96.4	72.4	6.2	6.2	71.2	19.0	54.0	14.4	46.9
LOCAL GOVERNMENTS	276.3	200.2	168.8	128.8	168.8	128.8	-	-	14.6	9.3	0.1
DISTRICT OF COLUMBIA	1 068.6	891.5	248.2	214.8	213.5	184.5	34.8	-	70.6	21.3	145.3
FLORIDA	4 770.8	3 733.4	1 918.4	1 646.2	1 384.2	1 202.7	452.8	81.5	588.5	154.6	350.1
STATE GOVERNMENT	1 700.0	1 215.2	390.5	336.9	8.9	8.9	300.1	81.5	471.2	70.2	306.7
LOCAL GOVERNMENTS	3 070.8	2 518.2	1 527.9	1 309.3	1 375.3	1 193.9	152.6	-	117.2	84.4	43.4
GEORGIA	3 197.0	2 536.8	1 213.4	1 013.5	849.0	728.8	310.3	54.2	348.6	115.4	399.5
STATE GOVERNMENT	1 351.9	1 029.1	380.6	280.9	22.5	-	303.9	54.2	241.6	50.5	359.4
LOCAL GOVERNMENTS	1 845.0	1 507.7	832.8	732.7	826.5	728.8	6.3	-	107.0	64.8	40.1
HAWAII	939.5	723.2	307.3	268.0	189.6	164.7	107.6	10.0	82.7	21.1	90.7
STATE GOVERNMENT	745.5	577.5	306.9	267.6	189.2	164.3	107.6	10.0	60.6	9.9	90.6
LOCAL GOVERNMENTS	194.0	145.8	0.4	0.4	0.4	0.4	-	-	22.1	11.2	0.1
IDAHO	511.6	417.1	202.6	179.3	119.5	111.5	68.1	14.9	88.4	30.7	43.1
STATE GOVERNMENT	261.9	194.2	74.7	62.7	-	-	59.7	14.9	61.6	12.4	39.7
LOCAL GOVERNMENTS	249.7	222.9	127.9	116.7	119.5	111.5	8.4	-	26.8	18.3	3.4
ILLINOIS	8 934.7	7 257.5	3 523.7	3 062.0	2 454.2	2 184.0	898.6	171.0	1 074.7	347.2	1 214.5
STATE GOVERNMENT	3 473.8	2 631.8	867.5	677.7	16.5	-	680.0	171.0	708.7	130.6	1 027.3
LOCAL GOVERNMENTS	5 460.9	4 625.7	2 656.3	2 384.4	2 437.8	2 184.0	218.5	-	366.0	216.6	187.1
INDIANA	3 456.6	2 727.8	1 710.5	1 439.2	1 162.7	971.6	465.0	82.8	413.2	142.3	264.6
STATE GOVERNMENT	1 239.5	920.6	535.2	459.4	-	-	452.4	82.8	256.3	52.2	127.1
LOCAL GOVERNMENTS	2 217.0	1 807.3	1 175.3	979.7	1 162.7	971.6	12.6	-	156.9	90.1	137.5
IOWA	2 107.8	1 689.2	968.8	863.7	714.3	642.6	214.2	40.3	409.4	150.6	179.3
STATE GOVERNMENT	813.2	589.8	248.4	219.3	-	-	208.2	40.3	233.0	48.0	149.3
LOCAL GOVERNMENTS	1 294.6	1 099.4	720.4	644.5	714.3	642.6	6.1	-	176.4	102.6	30.1
KANSAS	1 550.9	1 241.2	687.3	609.3	461.8	416.3	207.1	18.4	260.2	100.0	111.8
STATE GOVERNMENT	539.3	388.4	199.4	170.7	-	-	181.0	18.4	152.5	41.8	9.1
LOCAL GOVERNMENTS	1 011.6	852.8	487.9	438.5	461.8	416.3	26.1	-	107.7	58.2	102.7

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Health and hospitals		Police protection	Fire protection	Sewerage		Sanitation other than sewerage	Local parks and recreation	Financial administration	Gen. control	Interest on general debt	All other general expenditure
	Total	Other than capital outlay			Total	Other than capital outlay						
UNITED STATES, TOTAL	12 866.5	11 686.2	5 976.2	2 577.1	3 163.6	1 072.2	1 565.1	2 322.6	2 480.1	3 407.2	5 962.5	21 586.0
STATE GOVERNMENT	6 008.4	5 392.9	899.5	-	-	-	-	-	1 222.0	911.7	2 138.2	8 726.9
LOCAL GOVERNMENTS	6 858.1	6 293.3	5 076.7	2 577.1	3 163.6	1 072.2	1 565.1	2 322.6	1 258.1	2 495.4	3 827.3	12 859.1
ALABAMA	216.2	185.7	54.1	26.1	17.3	9.3	18.0	23.7	22.1	31.8	97.5	260.7
STATE GOVERNMENT	92.1	81.4	9.5	-	-	-	-	-	13.2	8.8	37.0	111.3
LOCAL GOVERNMENTS	124.2	104.3	44.6	26.1	17.3	9.3	18.0	23.7	8.9	22.9	60.5	149.4
ALASKA	20.2	14.3	12.5	6.1	13.7	1.0	2.0	2.2	12.4	22.9	29.6	179.2
STATE GOVERNMENT	16.4	12.6	6.1	-	-	-	-	-	8.0	16.8	15.7	137.2
LOCAL GOVERNMENTS	3.8	3.7	6.4	6.1	13.7	1.0	2.0	2.2	4.4	6.1	13.8	42.0
ARIZONA	88.4	76.2	63.6	18.0	15.1	6.5	22.2	37.5	31.6	37.6	28.3	204.4
STATE GOVERNMENT	38.3	30.0	16.1	-	-	-	-	-	16.0	9.8	3.7	85.4
LOCAL GOVERNMENTS	50.1	46.2	47.5	18.0	15.1	6.5	22.2	37.5	15.6	27.8	24.5	119.0
ARKANSAS	79.4	76.5	24.1	8.8	8.8	4.1	7.0	4.1	17.3	15.3	40.2	107.1
STATE GOVERNMENT	39.7	38.5	6.7	-	-	-	-	-	12.0	4.8	3.9	61.5
LOCAL GOVERNMENTS	39.7	38.0	17.4	8.8	8.8	4.1	7.0	4.1	5.4	10.6	36.3	45.6
CALIFORNIA	1 335.6	1 279.8	830.2	381.9	269.6	105.4	140.2	373.6	349.0	495.3	530.8	2 995.4
STATE GOVERNMENT	376.4	370.2	124.6	-	-	-	-	-	147.4	75.1	232.5	1 199.9
LOCAL GOVERNMENTS	959.2	909.6	705.6	381.9	269.6	105.4	140.2	373.6	201.7	420.2	298.3	1 795.5
COLORADO	131.3	128.2	54.2	27.4	35.0	17.8	9.0	25.8	37.2	45.1	34.7	190.4
STATE GOVERNMENT	68.0	66.6	10.0	-	-	-	-	-	20.1	19.6	4.3	79.3
LOCAL GOVERNMENTS	63.3	61.6	44.2	27.4	35.0	17.8	9.0	25.8	17.1	25.5	30.5	111.1
CONNECTICUT	159.6	120.0	89.4	56.7	77.0	17.7	37.6	34.2	45.0	59.9	151.3	311.8
STATE GOVERNMENT	135.4	100.5	14.9	-	-	-	-	-	25.4	36.6	89.3	143.1
LOCAL GOVERNMENTS	24.2	19.5	74.4	56.7	77.0	17.7	37.6	34.2	19.6	23.3	61.9	168.6
DELAWARE	24.5	21.6	15.9	3.6	18.8	3.7	3.8	7.5	9.0	14.4	32.5	59.8
STATE GOVERNMENT	24.5	21.5	6.1	-	-	-	-	-	5.6	7.7	20.4	32.6
LOCAL GOVERNMENTS	0.1	0.1	9.8	3.6	18.8	3.7	3.8	7.5	3.4	6.7	12.1	27.2
DISTRICT OF COLUMBIA	140.0	139.7	76.4	22.0	36.3	17.2	31.2	16.3	12.8	38.5	24.1	204.8
FLORIDA	454.4	406.7	207.1	65.0	69.2	29.3	68.4	99.6	83.9	133.1	144.7	588.5
STATE GOVERNMENT	163.2	158.1	34.9	-	-	-	-	-	30.9	38.7	50.3	213.6
LOCAL GOVERNMENTS	291.2	248.5	172.2	65.0	69.2	29.3	68.4	99.6	53.0	94.4	94.4	374.9
GEORGIA	424.3	377.6	83.2	36.7	41.6	17.2	38.0	41.2	44.3	60.7	101.2	364.3
STATE GOVERNMENT	124.8	109.8	13.4	-	-	-	-	-	21.0	15.7	37.9	157.6
LOCAL GOVERNMENTS	299.5	267.8	69.8	36.7	41.6	17.2	38.0	41.2	23.4	44.9	63.3	206.7
HAWAII	61.6	56.7	31.4	15.5	16.9	4.9	8.2	23.8	16.3	24.7	45.6	214.7
STATE GOVERNMENT	59.9	55.0	0.2	-	-	-	-	-	10.2	16.3	34.1	166.6
LOCAL GOVERNMENTS	1.8	1.7	31.1	15.5	16.9	4.9	8.2	23.8	6.1	8.4	11.5	48.0
IDAHO	39.9	38.3	15.0	5.1	2.2	2.1	2.5	3.4	10.8	11.5	5.8	81.3
STATE GOVERNMENT	15.2	14.5	5.1	-	-	-	-	-	6.1	4.7	1.6	53.2
LOCAL GOVERNMENTS	24.6	23.9	9.9	5.1	2.2	2.1	2.5	3.4	4.7	6.8	4.2	28.1
ILLINOIS	549.4	516.4	400.9	137.5	190.5	89.7	89.7	176.2	106.3	196.1	275.4	999.8
STATE GOVERNMENT	324.6	303.8	42.7	-	-	-	-	-	50.9	56.4	60.8	335.0
LOCAL GOVERNMENTS	224.8	212.7	358.2	137.5	190.5	89.7	89.7	176.2	55.4	139.7	214.6	664.9
INDIANA	290.2	250.4	96.0	51.2	81.5	34.3	20.1	37.1	44.8	53.7	93.1	300.5
STATE GOVERNMENT	127.4	106.2	20.3	-	-	-	-	-	21.7	11.3	23.4	116.8
LOCAL GOVERNMENTS	162.8	144.2	75.7	51.2	81.5	34.3	20.1	37.1	23.1	42.4	69.7	183.7
IOWA	130.6	126.9	50.8	19.2	28.3	12.0	9.7	17.8	32.7	40.6	43.4	177.4
STATE GOVERNMENT	54.9	54.4	15.2	-	-	-	-	-	13.0	9.7	4.4	85.3
LOCAL GOVERNMENTS	75.7	72.5	35.6	19.2	28.3	12.0	9.7	17.8	19.7	30.9	38.9	92.1
KANSAS	122.3	108.0	38.1	17.8	14.7	6.6	7.6	13.1	20.8	33.6	38.4	185.3
STATE GOVERNMENT	67.7	60.7	7.6	-	-	-	-	-	11.1	7.1	7.7	77.2
LOCAL GOVERNMENTS	54.7	47.3	30.5	17.8	14.7	6.6	7.6	13.1	9.7	26.5	30.7	108.2

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools		Institutions of higher education	Other education			
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay			Total	Other than capital outlay	
KENTUCKY	2 062.8	1 575.0	796.1	704.1	503.2	455.3	242.6	50.3	424.3	117.5	227.8
STATE GOVERNMENT	1 227.2	849.1	295.8	251.7	2.9	2.9	242.6	50.3	398.6	95.7	222.2
LOCAL GOVERNMENTS	835.6	725.9	500.3	452.5	500.3	452.5	-	-	25.8	21.8	5.6
LOUISIANA	2 690.9	2 118.2	974.9	872.4	699.9	637.7	236.1	38.8	384.6	125.3	309.8
STATE GOVERNMENT	1 299.1	976.0	281.2	241.6	7.2	7.2	235.2	38.8	303.7	72.5	306.0
LOCAL GOVERNMENTS	1 391.8	1 142.2	693.6	630.8	692.7	630.5	0.9	-	80.9	52.8	3.9
MAINE	703.9	589.3	246.8	232.5	171.7	163.9	57.1	18.0	132.8	59.8	94.8
STATE GOVERNMENT	386.0	308.7	76.7	70.2	1.7	1.6	57.1	18.0	96.8	32.7	90.6
LOCAL GOVERNMENTS	317.9	280.6	170.0	162.3	170.0	162.3	-	-	36.0	27.2	4.2
MARYLAND	3 391.9	2 674.5	1 384.1	1 140.8	973.6	831.6	329.9	80.6	307.1	94.2	344.4
STATE GOVERNMENT	1 224.1	914.5	339.8	260.7	-	-	259.3	80.6	197.8	39.1	142.6
LOCAL GOVERNMENTS	2 167.8	1 759.9	1 044.2	880.0	973.6	831.6	70.6	-	109.4	55.1	201.8
MASSACHUSETTS	5 165.6	4 252.6	1 837.5	1 420.4	1 353.1	1 137.0	410.5	73.9	381.0	213.7	957.0
STATE GOVERNMENT	2 341.5	1 903.5	481.7	280.7	-	-	407.8	73.9	225.1	99.9	910.6
LOCAL GOVERNMENTS	2 824.2	2 349.2	1 355.8	1 139.7	1 353.1	1 137.0	2.7	-	155.9	113.8	46.4
MICHIGAN	7 799.4	6 552.8	3 240.9	2 934.3	2 247.0	2 030.3	840.9	152.9	694.1	223.2	1 085.1
STATE GOVERNMENT	2 912.9	2 478.7	867.4	799.1	-	-	714.5	152.9	344.5	28.3	948.4
LOCAL GOVERNMENTS	4 886.4	4 074.1	2 373.4	2 135.2	2 247.0	2 030.3	126.4	-	349.6	194.9	136.8
MINNESOTA	3 528.3	2 821.8	1 618.3	1 355.3	1 104.3	963.9	476.5	37.4	450.2	198.5	376.7
STATE GOVERNMENT	1 054.7	755.1	510.8	388.8	-	-	473.3	37.4	233.1	71.0	12.0
LOCAL GOVERNMENTS	2 473.6	2 066.7	1 107.5	966.4	1 104.3	963.9	3.2	-	217.0	127.5	364.7
MISSISSIPPI	1 426.7	1 138.7	513.2	469.5	320.2	297.1	159.7	33.3	245.8	93.7	188.2
STATE GOVERNMENT	688.0	526.1	155.3	144.2	3.4	3.4	118.7	33.3	169.1	36.1	185.3
LOCAL GOVERNMENTS	738.6	612.7	357.9	325.4	316.9	293.7	41.0	-	76.8	57.6	3.0
MISSOURI	3 155.6	2 489.7	1 318.2	1 149.6	949.0	848.2	335.7	33.5	406.2	141.8	332.7
STATE GOVERNMENT	1 205.8	919.4	300.8	251.0	-	-	267.3	33.5	295.7	77.3	324.5
LOCAL GOVERNMENTS	1 949.8	1 570.3	1 017.4	898.6	949.0	848.2	68.4	-	110.5	64.4	8.2
MONTANA	586.8	435.0	231.3	216.5	157.5	150.1	60.1	13.7	139.3	30.5	44.9
STATE GOVERNMENT	302.5	186.6	73.1	65.6	-	-	59.4	13.7	117.2	13.1	39.3
LOCAL GOVERNMENTS	284.3	248.4	158.2	150.8	157.5	150.1	0.8	-	22.2	17.5	5.6
NEBRASKA	1 051.8	854.3	443.8	402.9	302.1	277.0	124.8	17.0	179.3	68.2	90.8
STATE GOVERNMENT	424.8	320.9	132.8	117.8	-	-	115.8	17.0	99.7	19.1	77.7
LOCAL GOVERNMENTS	627.0	533.3	311.0	285.1	302.1	277.0	9.0	-	79.6	49.1	13.1
NEVADA	542.7	422.9	177.9	148.8	133.1	108.9	39.3	5.5	74.0	28.7	31.4
STATE GOVERNMENT	191.3	143.9	44.8	39.9	-	-	39.3	5.5	55.0	18.5	25.4
LOCAL GOVERNMENTS	351.4	279.0	133.1	108.9	133.1	108.9	-	-	19.0	10.1	6.0
NEW HAMPSHIRE	526.3	411.9	201.1	175.8	133.6	116.6	57.1	10.4	93.8	41.2	54.5
STATE GOVERNMENT	253.6	183.4	67.5	59.2	-	-	57.1	10.4	69.2	21.6	41.1
LOCAL GOVERNMENTS	272.7	228.5	133.6	116.6	133.6	116.6	-	-	24.6	19.6	13.4
NEW JERSEY	5 910.7	4 913.0	2 224.5	1 965.0	1 727.9	1 554.6	360.0	136.6	705.7	239.1	723.4
STATE GOVERNMENT	1 838.8	1 365.1	419.9	357.8	-	-	283.3	136.6	433.6	86.5	300.8
LOCAL GOVERNMENTS	4 071.9	3 547.9	1 804.6	1 607.2	1 727.9	1 554.6	76.7	-	272.0	152.6	422.6
NEW MEXICO	823.2	671.2	377.2	345.6	243.3	222.9	118.1	15.7	120.9	40.3	80.4
STATE GOVERNMENT	410.6	317.5	136.8	125.7	2.9	2.9	118.1	15.7	102.5	26.9	78.8
LOCAL GOVERNMENTS	412.5	353.8	240.4	220.0	240.4	220.0	-	-	18.4	13.4	1.6
NEW YORK	22 750.3	18 669.2	7 488.2	6 551.3	5 543.8	5 163.8	1 422.9	521.5	1 486.3	620.6	3 319.5
STATE GOVERNMENT	5 255.9	3 531.9	1 402.5	923.6	-	-	881.1	521.5	799.8	146.8	40.0
LOCAL GOVERNMENTS	17 494.5	15 137.2	6 085.6	5 627.8	5 543.8	5 163.8	541.9	-	686.5	473.8	3 279.5
NORTH CAROLINA	2 937.8	2 368.6	1 253.5	1 142.3	794.5	732.0	400.5	58.6	407.9	130.7	290.6
STATE GOVERNMENT	1 238.8	916.2	396.2	355.7	10.9	6.3	326.7	58.6	357.8	103.2	94.4
LOCAL GOVERNMENTS	1 699.0	1 452.4	857.3	786.5	783.6	725.7	73.7	-	50.1	27.5	196.2

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Health and hospitals		Police protection	Fire protection	Sewerage		Sanitation other than sewerage	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure
	Total	Other than capital outlay			Total	Other than capital outlay						
KENTUCKY	117.9	108.8	55.0	19.0	22.9	9.4	13.6	12.6	22.1	28.7	119.0	203.8
STATE GOVERNMENT	70.9	62.4	15.4	-	-	-	-	-	14.1	13.7	71.9	124.5
LOCAL GOVERNMENTS	47.0	46.4	39.6	19.0	22.9	9.4	13.6	12.6	8.0	15.0	47.1	79.3
LOUISIANA	228.5	217.1	80.4	29.6	32.3	16.0	25.7	27.6	34.2	48.0	137.8	377.5
STATE GOVERNMENT	147.9	141.6	12.6	-	-	-	-	-	16.5	17.3	45.1	166.8
LOCAL GOVERNMENTS	80.6	75.5	67.8	29.6	32.3	16.0	25.7	27.6	15.8	30.7	92.7	210.7
MAINE	32.4	30.7	17.2	11.5	7.5	2.8	2.1	3.9	11.4	14.7	19.2	109.7
STATE GOVERNMENT	27.5	25.8	5.5	-	-	-	-	-	7.6	4.9	10.2	66.2
LOCAL GOVERNMENTS	5.0	4.9	11.6	11.5	7.5	2.8	2.1	3.9	3.7	9.8	9.0	43.5
MARYLAND	245.4	225.9	134.4	57.2	93.1	25.2	35.6	57.3	60.8	66.3	149.4	456.8
STATE GOVERNMENT	159.5	146.7	25.1	-	-	-	-	-	34.1	30.0	54.4	240.9
LOCAL GOVERNMENTS	85.9	79.2	109.2	57.2	93.1	25.2	35.6	57.3	26.7	36.4	95.0	216.0
MASSACHUSETTS	383.2	349.4	183.6	146.7	85.0	17.0	54.4	56.6	71.4	101.7	189.1	718.4
STATE GOVERNMENT	236.7	218.7	16.3	-	-	-	-	-	37.1	32.4	85.2	316.5
LOCAL GOVERNMENTS	146.5	130.8	167.3	146.7	85.0	17.0	54.4	56.6	34.3	69.4	103.9	401.9
MICHIGAN	587.6	571.2	282.6	105.8	314.1	78.0	60.6	85.4	101.8	176.2	253.9	811.3
STATE GOVERNMENT	262.6	255.7	38.5	-	-	-	-	-	46.4	40.1	57.1	307.9
LOCAL GOVERNMENTS	325.0	315.5	244.0	105.8	314.1	78.0	60.6	85.4	55.4	136.1	196.8	503.4
MINNESOTA	222.6	201.5	75.2	28.8	90.7	41.7	13.8	49.9	48.6	59.2	141.3	353.1
STATE GOVERNMENT	106.8	104.2	10.1	-	-	-	-	-	21.0	14.2	24.5	122.1
LOCAL GOVERNMENTS	115.8	97.3	65.1	28.8	90.7	41.7	13.8	49.9	27.6	45.0	116.8	231.0
MISSISSIPPI	156.6	137.5	28.5	10.6	19.7	4.0	8.6	5.2	16.8	22.3	50.6	160.6
STATE GOVERNMENT	46.3	44.1	10.9	-	-	-	-	-	8.2	6.7	20.9	85.4
LOCAL GOVERNMENTS	110.4	93.4	17.6	10.6	19.7	4.0	8.6	5.2	8.5	15.5	29.7	75.2
MISSOURI	229.3	214.4	120.1	47.8	45.3	23.1	17.6	57.7	40.7	58.4	91.0	390.7
STATE GOVERNMENT	104.2	99.7	16.4	-	-	-	-	-	17.0	16.1	4.7	126.4
LOCAL GOVERNMENTS	125.1	114.7	103.7	47.8	45.3	23.1	17.6	57.7	23.7	42.3	86.2	264.3
MONTANA	23.7	23.0	13.0	4.7	3.0	1.7	3.1	2.3	11.7	11.2	11.3	87.2
STATE GOVERNMENT	14.8	14.4	3.5	-	-	-	-	-	6.6	3.7	5.0	39.4
LOCAL GOVERNMENTS	8.9	8.6	9.5	4.7	3.0	1.7	3.1	2.3	5.1	7.5	6.3	47.7
NEBRASKA	75.7	72.2	28.6	12.1	19.3	6.5	5.1	11.7	18.2	22.2	24.3	120.8
STATE GOVERNMENT	41.9	39.5	5.9	-	-	-	-	-	6.5	4.9	3.4	52.0
LOCAL GOVERNMENTS	33.8	32.7	22.7	12.1	19.3	6.5	5.1	11.7	11.7	17.3	21.0	68.7
NEVADA	48.0	44.8	27.9	13.8	6.9	4.5	1.3	17.6	14.4	14.9	17.5	97.1
STATE GOVERNMENT	9.0	8.3	4.2	-	-	-	-	-	7.6	3.7	1.7	40.0
LOCAL GOVERNMENTS	39.0	36.5	23.7	13.8	6.9	4.5	1.3	17.6	6.8	11.2	15.9	57.0
NEW HAMPSHIRE	33.2	22.7	13.8	9.9	8.2	2.1	3.0	3.9	8.5	8.7	17.9	69.6
STATE GOVERNMENT	26.7	16.9	3.3	-	-	-	-	-	5.6	3.0	7.6	29.5
LOCAL GOVERNMENTS	6.4	5.7	10.5	9.9	8.2	2.1	3.0	3.9	3.0	5.7	10.4	40.1
NEW JERSEY	350.1	319.9	272.6	111.8	142.7	41.9	62.9	75.8	82.5	143.6	253.8	761.3
STATE GOVERNMENT	192.7	166.7	36.3	-	-	-	-	-	32.9	32.1	101.1	289.2
LOCAL GOVERNMENTS	157.4	153.2	236.3	111.8	142.7	41.9	62.9	75.8	49.6	111.5	152.7	472.1
NEW MEXICO	48.3	45.6	26.0	8.7	6.4	2.5	8.6	12.8	17.2	14.6	14.9	87.2
STATE GOVERNMENT	19.9	18.4	6.8	-	-	-	-	-	11.5	8.6	6.4	39.2
LOCAL GOVERNMENTS	28.4	27.2	19.2	8.7	6.4	2.5	8.6	12.8	5.6	5.9	8.5	48.0
NEW YORK	2 566.7	2 243.5	976.9	415.2	452.1	94.4	311.3	297.8	256.2	422.0	1 052.5	3 705.7
STATE GOVERNMENT	1 023.4	805.6	62.3	-	-	-	-	-	147.1	101.2	391.9	1 287.7
LOCAL GOVERNMENTS	1 543.3	1 437.9	914.6	415.2	452.1	94.4	311.3	297.8	109.1	320.8	660.7	2 418.0
NORTH CAROLINA	225.2	204.2	91.7	32.3	42.5	16.4	31.5	24.1	53.8	54.8	66.8	363.3
STATE GOVERNMENT	130.1	121.2	24.9	-	-	-	-	-	28.1	31.9	19.1	156.3
LOCAL GOVERNMENTS	95.1	82.9	66.8	32.3	42.5	16.4	31.5	24.1	25.6	23.0	47.6	207.0

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools		Institutions of higher education	Other education			
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay			Total	Other than capital outlay	
NORTH DAKOTA	475.4	379.1	202.0	181.2	124.9	114.4	64.7	12.5	91.6	34.5	38.2
STATE GOVERNMENT	243.3	182.9	76.7	66.3	-	-	64.2	12.5	61.6	13.2	33.3
LOCAL GOVERNMENTS	232.1	196.3	125.4	114.9	124.9	114.4	0.5	-	30.0	21.4	4.9
OHIO	6 867.4	5 538.1	2 852.1	2 534.5	1 997.7	1 835.2	771.1	83.3	813.0	315.0	710.0
STATE GOVERNMENT	2 418.7	1 788.9	735.4	598.7	-	-	652.0	83.3	485.9	86.4	524.5
LOCAL GOVERNMENTS	4 448.6	3 749.2	2 116.7	1 935.8	1 997.7	1 835.2	119.1	-	327.1	228.7	185.5
OKLAHOMA	1 766.9	1 500.9	666.5	620.2	428.4	394.9	198.6	39.5	227.1	117.5	306.0
STATE GOVERNMENT	932.8	793.7	241.1	228.3	3.7	3.7	197.9	39.5	145.1	49.8	303.3
LOCAL GOVERNMENTS	834.0	707.2	425.4	391.9	424.7	391.2	0.7	-	82.0	67.7	2.7
OREGON	1 765.8	1 441.2	726.6	666.5	511.2	469.5	185.4	30.1	265.4	87.3	147.4
STATE GOVERNMENT	792.9	608.6	201.4	185.3	-	-	171.4	30.1	185.7	28.7	142.4
LOCAL GOVERNMENTS	972.9	832.6	525.2	481.1	511.2	469.5	14.0	-	79.7	58.6	5.0
PENNSYLVANIA	8 840.3	7 122.7	3 624.1	3 075.3	2 664.2	2 297.5	498.1	461.8	1 010.9	389.0	1 146.8
STATE GOVERNMENT	3 929.7	3 030.5	989.7	735.0	73.3	-	454.5	461.8	783.3	220.5	1 014.6
LOCAL GOVERNMENTS	4 910.5	4 092.3	2 634.4	2 340.4	2 590.9	2 297.5	43.6	-	227.5	168.5	132.2
RHODE ISLAND	699.3	612.1	262.3	234.2	169.8	162.2	71.4	21.1	50.3	25.0	126.3
STATE GOVERNMENT	379.1	323.5	92.5	72.0	-	-	71.4	21.1	36.1	12.3	115.4
LOCAL GOVERNMENTS	320.3	288.6	169.8	162.2	169.8	162.2	-	-	14.2	12.7	10.9
SOUTH CAROLINA	1 511.7	1 189.3	672.0	582.5	462.2	410.9	145.1	64.7	171.9	57.4	97.4
STATE GOVERNMENT	732.5	539.5	228.9	186.7	19.3	15.3	144.8	64.7	152.4	40.9	92.4
LOCAL GOVERNMENTS	779.2	649.8	443.1	395.8	442.9	395.6	0.2	-	19.5	16.5	5.0
SOUTH DAKOTA	520.6	413.0	248.7	219.5	166.2	151.1	75.9	6.5	104.4	43.1	40.9
STATE GOVERNMENT	254.5	183.8	82.5	68.4	-	-	75.9	6.5	71.1	19.7	39.0
LOCAL GOVERNMENTS	266.2	229.2	166.2	151.1	166.2	151.1	-	-	33.3	23.4	1.9
TENNESSEE	2 445.9	1 928.6	920.1	797.4	640.0	553.6	227.6	52.5	336.7	133.9	240.6
STATE GOVERNMENT	1 020.5	780.1	280.1	243.8	-	-	227.6	52.5	234.4	57.8	225.3
LOCAL GOVERNMENTS	1 425.3	1 148.5	640.0	553.6	640.0	553.6	-	-	102.3	76.2	15.3
TEXAS	7 245.9	5 621.6	3 089.1	2 695.8	2 214.7	1 942.8	788.9	85.5	1 063.7	280.7	741.0
STATE GOVERNMENT	2 912.6	2 109.9	773.6	664.7	24.0	24.0	664.1	85.5	775.6	136.6	725.2
LOCAL GOVERNMENTS	4 333.4	3 511.7	2 315.5	2 031.0	2 190.7	1 918.8	124.9	-	288.2	144.1	15.8
UTAH	821.2	632.9	410.8	353.5	235.4	210.9	160.5	15.0	127.1	27.4	70.4
STATE GOVERNMENT	451.7	316.4	175.4	142.6	-	-	160.5	15.0	109.5	13.8	69.2
LOCAL GOVERNMENTS	369.5	316.5	235.4	210.9	235.4	210.9	-	-	17.6	13.6	1.2
VERMONT	411.3	328.6	153.7	130.8	82.4	75.6	52.1	19.1	81.8	38.6	54.1
STATE GOVERNMENT	270.1	207.3	71.3	55.2	-	-	52.1	19.1	60.0	20.5	53.4
LOCAL GOVERNMENTS	141.1	121.4	82.4	75.6	82.4	75.6	-	-	21.8	18.1	0.7
VIRGINIA	3 037.2	2 413.7	1 314.2	1 150.0	924.4	813.2	304.7	85.2	428.1	128.2	269.0
STATE GOVERNMENT	1 239.1	897.1	389.7	336.7	-	-	304.6	85.2	363.6	89.4	94.7
LOCAL GOVERNMENTS	1 798.1	1 516.6	924.5	813.3	924.4	813.2	0.1	-	64.6	38.8	174.3
WASHINGTON	3 069.7	2 421.9	1 222.8	1 080.5	820.3	729.8	374.9	27.6	406.0	142.1	314.1
STATE GOVERNMENT	1 335.3	1 036.2	419.8	347.5	21.0	-	371.3	27.5	257.4	52.1	313.4
LOCAL GOVERNMENTS	1 734.4	1 385.7	803.0	733.0	799.3	729.8	3.6	0.1	148.6	90.0	0.7
WEST VIRGINIA	1 249.7	889.9	446.8	411.2	316.5	292.9	106.5	23.8	383.5	101.7	106.1
STATE GOVERNMENT	769.5	466.8	130.3	118.3	-	-	106.5	23.8	374.0	93.6	104.0
LOCAL GOVERNMENTS	480.2	423.1	316.5	292.9	316.5	292.9	-	-	9.5	8.0	2.2
WISCONSIN	3 757.0	3 099.7	1 635.3	1 404.0	951.4	852.0	606.8	77.1	493.7	254.3	376.4
STATE GOVERNMENT	1 260.1	1 014.7	573.1	474.4	-	-	496.0	77.1	155.1	41.6	158.1
LOCAL GOVERNMENTS	2 496.9	2 085.1	1 062.2	929.6	951.4	852.0	110.7	-	338.6	212.8	218.3
WYOMING	368.4	287.5	160.7	146.9	112.2	104.7	43.7	4.7	79.0	20.8	14.8
STATE GOVERNMENT	176.6	112.2	42.0	36.4	-	-	37.3	4.7	69.6	14.3	13.0
LOCAL GOVERNMENTS	191.8	175.3	118.7	110.5	112.2	104.7	6.4	-	9.5	6.5	1.8

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Health and hospitals		Police protection	Fire protection	Sewerage		Sanitation other than sewerage	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure
	Total	Other than capital outlay			Total	Other than capital outlay						
NORTH DAKOTA	16.8	16.2	8.9	3.0	4.7	1.2	2.3	7.8	8.1	7.3	9.4	75.3
STATE GOVERNMENT	14.7	14.4	1.5	-	-	-	-	-	4.2	2.3	1.7	47.4
LOCAL GOVERNMENTS	2.1	1.8	7.5	3.0	4.7	1.2	2.3	7.8	3.9	5.0	7.7	27.8
OHIO	528.2	421.0	253.5	123.6	173.2	78.9	67.4	88.2	90.1	136.3	254.0	777.7
STATE GOVERNMENT	247.6	195.5	32.2	-	-	-	-	-	42.6	16.3	88.3	246.0
LOCAL GOVERNMENTS	280.6	225.5	221.3	123.6	173.2	78.9	67.4	88.2	47.6	120.0	165.7	531.7
OKLAHOMA	125.1	109.3	42.5	22.0	12.2	6.4	13.3	20.1	24.0	33.4	68.6	206.0
STATE GOVERNMENT	65.5	57.3	11.5	-	-	-	-	-	11.5	13.9	36.4	104.5
LOCAL GOVERNMENTS	59.6	52.0	31.0	22.0	12.2	6.4	13.3	20.1	12.5	19.5	32.2	101.5
OREGON	82.7	81.4	57.0	24.4	32.8	10.6	4.7	20.1	47.7	38.2	57.0	261.8
STATE GOVERNMENT	49.5	48.6	13.5	-	-	-	-	-	28.1	11.1	33.3	128.0
LOCAL GOVERNMENTS	33.2	32.8	43.6	24.4	32.8	10.6	4.7	20.1	19.6	27.2	23.8	133.8
PENNSYLVANIA	529.0	498.2	309.4	90.0	166.9	64.1	79.4	92.1	134.5	177.4	408.8	1 071.0
STATE GOVERNMENT	382.2	360.5	66.8	-	-	-	-	-	70.4	39.8	190.2	392.6
LOCAL GOVERNMENTS	146.9	137.7	242.6	90.0	166.9	64.1	79.4	92.1	64.0	137.7	218.5	678.4
RHODE ISLAND	50.0	48.1	24.2	18.5	7.1	4.8	5.1	10.5	13.1	14.2	27.8	90.0
STATE GOVERNMENT	49.1	47.2	4.1	-	-	-	-	-	8.3	9.3	14.8	49.5
LOCAL GOVERNMENTS	0.9	0.8	20.1	18.5	7.1	4.8	5.1	10.5	4.8	5.0	13.0	40.4
SOUTH CAROLINA	163.8	142.0	43.9	12.1	48.1	5.7	15.1	6.7	22.3	23.6	39.5	195.3
STATE GOVERNMENT	72.6	67.8	13.6	-	-	-	-	-	12.1	5.6	15.0	139.9
LOCAL GOVERNMENTS	91.2	74.2	30.3	12.1	48.1	5.7	15.1	6.7	10.2	18.0	24.6	55.4
SOUTH DAKOTA	19.0	17.9	9.8	2.9	2.5	1.2	1.3	4.5	9.9	9.3	4.8	62.7
STATE GOVERNMENT	13.4	12.7	2.4	-	-	-	-	-	4.3	2.5	1.3	38.0
LOCAL GOVERNMENTS	5.6	5.2	7.4	2.9	2.5	1.2	1.3	4.5	5.6	6.8	3.5	24.7
TENNESSEE	246.7	227.7	64.5	40.3	44.6	11.4	26.3	41.3	34.5	42.5	94.9	312.6
STATE GOVERNMENT	96.2	90.2	10.1	-	-	-	-	-	17.1	12.5	21.2	123.6
LOCAL GOVERNMENTS	150.5	137.5	54.5	40.3	44.6	11.4	26.3	41.3	17.4	30.0	73.7	189.0
TEXAS	507.7	467.4	229.7	110.5	94.3	37.7	77.8	114.1	98.2	126.1	261.2	732.4
STATE GOVERNMENT	243.0	218.8	39.4	-	-	-	-	-	31.4	30.9	50.8	242.8
LOCAL GOVERNMENTS	264.8	248.6	190.2	110.5	94.3	37.7	77.8	114.1	66.9	95.3	210.4	489.6
UTAH	37.8	36.7	19.3	7.5	6.1	4.5	4.0	11.2	13.4	11.9	12.2	89.3
STATE GOVERNMENT	25.9	25.1	4.1	-	-	-	-	-	7.8	4.5	3.7	51.6
LOCAL GOVERNMENTS	11.9	11.6	15.2	7.5	6.1	4.5	4.0	11.2	5.7	7.4	8.5	37.8
VERMONT	18.6	14.2	9.4	2.9	8.1	1.7	0.7	1.7	7.2	8.2	16.5	48.4
STATE GOVERNMENT	18.3	13.9	5.1	-	-	-	-	-	5.4	5.0	12.8	39.0
LOCAL GOVERNMENTS	0.3	0.3	4.3	2.9	8.1	1.7	0.7	1.7	1.8	3.2	3.7	9.4
VIRGINIA	188.1	175.4	96.6	39.9	60.4	24.1	28.7	44.6	62.3	52.3	98.1	354.8
STATE GOVERNMENT	152.4	147.2	26.6	-	-	-	-	-	34.0	17.3	15.5	145.4
LOCAL GOVERNMENTS	35.7	28.2	70.1	39.9	60.4	24.1	28.7	44.6	28.3	35.1	82.6	209.4
WASHINGTON	152.6	142.1	93.4	51.2	53.3	18.5	20.6	54.3	66.1	48.0	118.3	468.9
STATE GOVERNMENT	73.8	69.8	16.4	-	-	-	-	-	32.8	9.8	42.2	169.5
LOCAL GOVERNMENTS	78.7	72.3	76.9	51.2	53.3	18.5	20.6	54.3	33.4	38.2	76.1	299.4
WEST VIRGINIA	76.4	70.0	20.3	8.9	12.6	6.7	5.9	6.6	16.8	15.8	40.7	109.5
STATE GOVERNMENT	43.8	42.0	7.6	-	-	-	-	-	11.6	5.7	30.7	61.9
LOCAL GOVERNMENTS	32.6	28.0	12.7	8.9	12.6	6.7	5.9	6.6	5.1	10.1	10.0	47.6
WISCONSIN	248.8	230.4	115.9	53.4	107.2	27.8	37.1	58.0	55.7	74.4	113.5	387.6
STATE GOVERNMENT	98.3	95.7	11.3	-	-	-	-	-	30.6	20.0	38.5	175.0
LOCAL GOVERNMENTS	150.6	134.8	104.6	53.4	107.2	27.8	37.1	58.0	25.1	54.4	75.0	212.6
WYOMING	32.8	31.0	7.7	2.0	1.4	0.9	1.8	1.5	9.4	5.7	8.2	43.2
STATE GOVERNMENT	12.8	12.5	1.9	-	-	-	-	-	7.3	2.0	1.6	26.5
LOCAL GOVERNMENTS	20.0	18.5	5.8	2.0	1.4	0.9	1.8	1.5	2.1	3.8	6.6	16.7

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1971-72

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year				Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year	
	Total	Short-term[1]	Long-term				Insurance trust systems	Other than insurance trust systems
			Total[1]	General only				
UNITED STATES, TOTAL	174 502.3	15 721.7	158 780.6	136 482.9	21 889.3	8 187.9	80 657.6	77 493.5
STATE GOVERNMENTS	54 453.4	3 911.7	50 541.7	50 541.7	8 495.0	2 225.1	62 990.6	36 822.8
LOCAL GOVERNMENTS	120 048.9	11 809.9	108 238.9	85 941.2	13 394.3	5 962.8	17 667.0	40 670.7
ALABAMA	2 700.4	125.9	2 574.4	2 272.2	282.3	109.2	670.7	878.8
STATE GOVERNMENT	838.5	-	838.5	838.5	105.1	36.3	609.3	392.1
LOCAL GOVERNMENTS	1 861.9	125.9	1 736.0	1 433.7	177.2	72.9	61.4	486.7
ALASKA	738.5	23.0	715.5	652.5	155.6	26.7	156.3	1 064.6
STATE GOVERNMENT	373.9	18.5	355.3	355.3	66.7	12.4	151.3	936.0
LOCAL GOVERNMENTS	364.6	4.4	360.2	297.2	88.9	14.3	5.1	128.6
ARIZONA	1 203.7	6.1	1 197.6	751.5	211.7	58.1	827.5	704.5
STATE GOVERNMENT	89.2	-	89.2	89.2	3.1	2.8	770.8	274.0
LOCAL GOVERNMENTS	1 114.5	6.1	1 108.4	662.2	208.6	55.3	56.6	430.5
ARKANSAS	1 033.4	46.0	987.4	897.8	58.9	55.3	301.5	372.7
STATE GOVERNMENT	111.2	0.4	110.7	110.7	9.3	9.8	291.0	199.0
LOCAL GOVERNMENTS	922.3	45.6	876.7	787.1	49.6	45.5	10.5	173.7
CALIFORNIA	18 087.7	396.7	17 691.0	13 427.1	1 658.9	759.5	12 376.3	9 239.7
STATE GOVERNMENT	6 132.2	0.1	6 132.1	6 132.1	637.2	233.1	8 940.4	3 703.4
LOCAL GOVERNMENTS	11 955.5	396.7	11 558.9	7 295.0	1 021.7	526.4	3 435.9	5 536.3
COLORADO	1 408.1	43.3	1 364.8	952.8	198.9	80.7	898.2	988.2
STATE GOVERNMENT	121.1	1.0	120.2	120.2	6.1	5.1	748.4	318.9
LOCAL GOVERNMENTS	1 287.0	42.4	1 244.7	832.7	192.8	75.6	149.8	669.3
CONNECTICUT	4 097.1	791.5	3 305.6	3 226.4	603.2	221.8	794.9	1 064.4
STATE GOVERNMENT	2 352.0	335.7	2 016.3	2 016.3	348.4	121.7	649.3	646.4
LOCAL GOVERNMENTS	1 745.1	455.8	1 289.3	1 210.2	254.8	100.1	145.6	418.0
DELAWARE	840.8	37.2	803.6	774.3	101.1	41.3	25.1	282.9
STATE GOVERNMENT	488.6	17.1	471.6	471.6	70.0	29.8	23.5	184.3
LOCAL GOVERNMENTS	352.1	20.1	332.0	302.7	31.1	11.5	1.6	98.6
DISTRICT OF COLUMBIA	820.0	178.4	641.5	615.0	147.4	7.2	120.1	284.6
FLORIDA	4 544.5	111.7	4 432.8	3 375.5	691.0	179.1	1 793.3	2 551.2
STATE GOVERNMENT	1 121.8	-	1 121.8	1 121.8	243.0	42.4	1 524.6	1 045.7
LOCAL GOVERNMENTS	3 422.8	111.7	3 311.0	2 253.7	448.0	136.7	268.7	1 505.4
GEORGIA	2 938.9	141.9	2 797.0	2 346.4	334.1	101.5	1 345.6	1 430.1
STATE GOVERNMENT	984.4	-	984.4	984.4	95.9	42.6	1 260.3	712.6
LOCAL GOVERNMENTS	1 954.6	141.9	1 812.6	1 362.0	238.2	58.8	85.3	717.5
HAWAII	1 092.8	52.7	1 040.1	994.8	179.6	46.2	498.1	368.7
STATE GOVERNMENT	789.6	9.0	780.6	780.6	130.0	23.0	498.1	225.8
LOCAL GOVERNMENTS	303.1	43.7	259.4	214.2	49.6	23.2	-	142.8
IDAHO	188.3	7.9	180.4	167.3	5.6	10.5	147.2	240.6
STATE GOVERNMENT	37.9	-	37.9	37.9	1.4	1.2	146.4	169.3
LOCAL GOVERNMENTS	150.4	7.9	142.5	129.4	4.2	9.3	0.9	71.3
ILLINOIS	8 418.0	1 128.7	7 289.3	6 502.6	909.9	397.3	3 420.7	3 905.9
STATE GOVERNMENT	1 769.9	32.3	1 737.6	1 737.6	207.8	69.5	2 074.5	1 522.8
LOCAL GOVERNMENTS	6 648.2	1 096.5	5 551.7	4 765.0	702.1	327.9	1 346.2	2 383.2
INDIANA	2 465.7	138.6	2 327.0	2 156.3	248.5	100.1	839.9	1 493.2
STATE GOVERNMENT	605.7	39.4	566.2	586.2	62.7	21.1	793.5	616.8
LOCAL GOVERNMENTS	1 860.0	99.2	1 760.8	1 590.0	185.8	79.0	46.4	876.4
IOWA	1 107.4	31.7	1 075.7	970.5	74.2	78.9	645.3	720.3
STATE GOVERNMENT	117.8	-	117.8	117.8	12.7	2.8	555.0	328.2
LOCAL GOVERNMENTS	989.6	31.7	958.0	852.8	61.6	76.2	90.3	392.1
KANSAS	1 264.9	82.0	1 182.9	969.1	162.6	84.8	337.1	716.1
STATE GOVERNMENT	214.6	0.1	214.6	214.6	6.2	10.4	304.1	273.9
LOCAL GOVERNMENTS	1 050.2	81.9	968.3	754.5	156.4	74.4	32.9	442.1

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year				Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term				Insurance trust systems	Other than insurance trust systems
			Total[1]	General only				
KENTUCKY	3 367.7	71.7	3 296.0	2 912.9	484.7	86.0	734.9	1 306.8
STATE GOVERNMENT	1 810.2	-	1 810.2	1 810.2	358.7	38.3	694.8	856.0
LOCAL GOVERNMENTS	1 557.4	71.7	1 485.7	1 102.7	126.0	47.7	40.1	450.9
LOUISIANA	3 704.0	26.8	3 677.3	3 349.5	430.4	152.6	1 348.2	1 289.6
STATE GOVERNMENT	1 128.3	1.7	1 126.6	1 126.6	206.1	41.6	1 292.4	583.1
LOCAL GOVERNMENTS	2 575.8	25.1	2 550.6	2 222.9	224.3	111.0	55.8	706.6
MAINE	517.2	34.4	482.8	442.2	63.7	36.0	200.7	197.4
STATE GOVERNMENT	273.4	-	273.4	273.4	39.0	17.3	200.6	139.3
LOCAL GOVERNMENTS	243.8	34.4	209.4	168.8	24.7	18.6	0.1	58.1
MARYLAND	3 871.6	85.3	3 786.2	3 525.3	487.8	185.9	1 524.7	1 081.9
STATE GOVERNMENT	1 425.1	-	1 425.1	1 425.1	232.4	73.0	1 192.6	589.5
LOCAL GOVERNMENTS	2 446.5	85.3	2 361.1	2 100.2	255.4	112.9	332.1	492.4
MASSACHUSETTS	5 532.7	615.9	4 916.7	4 479.1	835.1	311.6	1 328.9	1 306.3
STATE GOVERNMENT	2 323.6	138.1	2 185.5	2 185.5	423.9	106.2	691.9	455.7
LOCAL GOVERNMENTS	3 209.0	477.8	2 731.2	2 293.6	411.2	205.4	637.0	850.5
MICHIGAN	6 388.8	408.3	5 980.5	5 451.2	757.1	282.8	3 396.2	3 227.0
STATE GOVERNMENT	1 351.2	157.7	1 193.5	1 193.5	240.8	75.5	2 129.0	1 260.8
LOCAL GOVERNMENTS	5 037.6	250.6	4 787.1	4 257.7	516.3	207.3	1 267.2	1 966.2
MINNESOTA	3 518.4	161.3	3 357.1	3 247.9	325.0	178.4	1 137.8	1 943.0
STATE GOVERNMENT	633.8	-	633.8	633.8	70.1	25.5	913.0	979.3
LOCAL GOVERNMENTS	2 884.6	161.3	2 723.3	2 614.1	254.9	152.9	224.8	963.7
MISSISSIPPI	1 372.0	38.3	1 333.7	1 178.0	141.1	68.6	337.4	515.8
STATE GOVERNMENT	534.4	3.2	531.1	531.1	57.8	20.1	334.3	264.5
LOCAL GOVERNMENTS	837.6	35.1	802.6	646.9	83.3	48.5	3.1	251.3
MISSOURI	2 532.2	70.2	2 462.0	2 181.8	172.3	112.8	1 131.8	1 292.4
STATE GOVERNMENT	139.2	0.2	139.0	139.0	2.7	7.4	850.1	317.7
LOCAL GOVERNMENTS	2 393.0	70.0	2 323.0	2 042.8	169.6	105.3	281.6	974.7
MONTANA	272.4	3.0	269.4	261.0	12.1	18.4	201.5	225.6
STATE GOVERNMENT	95.0	-	95.0	95.0	0.1	4.0	196.7	123.4
LOCAL GOVERNMENTS	177.5	3.0	174.4	166.0	12.0	14.4	4.8	102.2
NEBRASKA	1 541.4	30.8	1 510.6	610.0	72.8	80.8	181.5	731.3
STATE GOVERNMENT	83.2	-	83.2	83.2	14.7	2.5	106.1	209.1
LOCAL GOVERNMENTS	1 458.2	30.8	1 427.5	526.9	58.1	78.3	75.4	522.2
NEVADA	492.3	2.0	490.3	451.8	87.2	24.2	244.8	270.8
STATE GOVERNMENT	55.1	-	55.1	55.1	14.4	1.8	244.8	93.7
LOCAL GOVERNMENTS	437.2	2.0	435.2	396.7	72.8	22.4	-	177.1
NEW HAMPSHIRE	441.2	46.0	395.2	383.6	38.5	39.2	185.1	132.5
STATE GOVERNMENT	182.7	21.5	161.2	161.2	0.3	14.2	184.7	35.3
LOCAL GOVERNMENTS	258.5	24.4	234.0	222.4	38.2	24.9	0.4	97.2
NEW JERSEY	6 489.9	805.3	5 684.6	5 489.8	1 059.4	238.2	2 730.9	3 073.1
STATE GOVERNMENT	2 567.6	200.4	2 367.1	2 367.1	515.7	73.8	2 722.7	1 658.4
LOCAL GOVERNMENTS	3 922.4	604.9	3 317.5	3 122.7	543.7	164.3	8.2	1 414.7
NEW MEXICO	444.1	0.3	443.8	355.9	50.0	53.9	283.5	800.3
STATE GOVERNMENT	140.1	-	140.1	140.1	20.3	15.7	282.8	650.4
LOCAL GOVERNMENTS	304.0	0.3	303.7	215.8	29.7	38.2	0.8	149.8
NEW YORK	31 245.7	7 422.1	23 823.5	20 468.6	4 312.9	1 421.3	16 604.1	9 916.6
STATE GOVERNMENT	10 718.0	2 774.1	7 943.9	7 943.9	1 602.5	262.8	9 565.8	4 588.0
LOCAL GOVERNMENTS	20 527.7	4 648.1	15 879.6	12 524.7	2 710.4	1 158.5	7 038.3	5 328.6
NORTH CAROLINA	1 962.2	161.0	1 801.2	1 580.3	160.9	103.0	1 824.8	1 452.2
STATE GOVERNMENT	538.3	0.2	538.1	538.1	57.9	37.5	1 808.3	949.5
LOCAL GOVERNMENTS	1 423.9	160.8	1 263.1	1 042.2	103.0	65.5	16.4	502.6

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1971-72—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year				Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term				Insurance trust systems	Other than insurance trust systems
			Total[1]	General only				
NORTH DAKOTA	251.3	6.8	244.5	228.8	35.7	21.8	87.4	324.7
STATE GOVERNMENT	56.0	-	56.0	56.0	17.6	1.0	81.6	195.1
LOCAL GOVERNMENTS	195.3	6.8	188.5	172.8	18.1	20.7	5.8	129.6
OHIO	6 864.9	847.9	6 017.0	5 621.7	1 303.0	407.5	6 333.4	2 851.6
STATE GOVERNMENT	2 127.9	37.5	2 090.4	2 090.4	757.5	129.2	6 208.7	1 209.7
LOCAL GOVERNMENTS	4 737.0	810.4	3 926.6	3 531.3	545.5	278.3	124.7	1 642.0
OKLAHOMA	1 759.9	21.2	1 738.7	1 573.1	222.2	164.6	353.4	1 162.3
STATE GOVERNMENT	753.9	0.3	753.6	753.6	95.3	100.1	294.3	655.3
LOCAL GOVERNMENTS	1 006.0	20.9	985.1	819.4	127.0	64.5	59.1	507.0
OREGON	1 769.2	49.9	1 719.4	1 520.1	314.7	83.0	816.7	1 440.6
STATE GOVERNMENT	923.5	-	923.5	923.5	128.5	37.2	787.9	981.6
LOCAL GOVERNMENTS	845.7	49.9	795.9	596.6	186.2	45.8	28.7	459.0
PENNSYLVANIA	11 033.0	542.8	10 490.2	9 752.4	1 272.0	441.2	4 309.8	3 397.6
STATE GOVERNMENT	4 264.7	23.0	4,241.7	4 241.7	591.8	136.1	3 927.2	1 568.6
LOCAL GOVERNMENTS	6 768.3	519.8	6 248.5	5 510.7	680.2	305.2	382.7	1 829.0
RHODE ISLAND	835.8	132.9	702.9	660.6	76.1	42.5	237.2	205.9
STATE GOVERNMENT	390.2	46.1	344.1	344.1	35.2	19.7	231.5	110.2
LOCAL GOVERNMENTS	445.6	86.7	358.9	316.5	40.9	22.8	5.7	95.7
SOUTH CAROLINA	1 290.9	48.0	1 242.9	1 080.9	287.0	81.8	808.6	580.0
STATE GOVERNMENT	531.8	-	531.8	531.8	191.5	49.6	802.9	369.4
LOCAL GOVERNMENTS	759.2	48.0	711.1	549.1	95.5	32.2	5.7	210.5
SOUTH DAKOTA	148.4	6.7	141.8	130.8	9.8	8.6	54.5	269.9
STATE GOVERNMENT	39.6	-	39.6	39.6	4.7	0.6	49.6	131.1
LOCAL GOVERNMENTS	108.8	6.7	102.1	91.2	5.2	7.9	4.9	138.8
TENNESSEE	3 061.4	214.5	2 847.0	2 258.4	371.9	142.5	900.6	1 124.4
STATE GOVERNMENT	592.4	45.0	547.4	547.4	103.6	23.9	716.8	450.3
LOCAL GOVERNMENTS	2 469.0	169.5	2 299.6	1 711.1	268.4	118.5	183.8	674.1
TEXAS	8 383.6	183.8	8 199.8	6 642.7	1 067.0	413.0	2 652.7	5 406.4
STATE GOVERNMENT	1 341.3	-	1 341.3	1 341.3	238.2	97.5	2 345.9	3 157.9
LOCAL GOVERNMENTS	7 042.4	183.8	6 858.6	5 301.4	828.8	315.4	306.8	2 248.5
UTAH	463.7	3.5	460.3	401.3	36.4	33.0	255.5	285.4
STATE GOVERNMENT	97.0	0.4	96.6	96.6	2.9	6.6	255.1	160.7
LOCAL GOVERNMENTS	366.7	3.0	363.7	304.6	33.5	26.3	0.4	124.7
VERMONT	442.8	29.8	412.9	401.1	61.3	22.1	114.6	211.4
STATE GOVERNMENT	331.5	7.9	323.6	323.6	48.0	14.2	110.9	178.7
LOCAL GOVERNMENTS	111.3	22.0	89.3	77.5	13.3	7.9	3.7	32.8
VIRGINIA	2 781.3	158.7	2 622.7	2 363.1	363.0	150.6	1 001.9	1 474.7
STATE GOVERNMENT	350.1	0.7	349.4	349.4	36.5	32.3	841.4	743.1
LOCAL GOVERNMENTS	2 431.3	157.9	2 273.3	2 013.7	326.5	118.2	160.5	731.5
WASHINGTON	4 729.6	59.9	4 669.6	2 693.8	449.6	145.1	1 527.1	1 688.5
STATE GOVERNMENT	981.6	-	981.6	981.6	160.3	45.4	1 353.3	626.6
LOCAL GOVERNMENTS	3 748.0	59.9	3 688.1	1 712.2	289.2	119.7	173.8	1 061.9
WEST VIRGINIA	1 003.5	40.4	963.1	925.2	98.5	34.1	554.7	383.4
STATE GOVERNMENT	685.8	-	685.8	685.8	80.0	22.3	548.0	253.1
LOCAL GOVERNMENTS	317.7	40.4	277.4	239.4	18.5	13.9	6.7	130.3
WISCONSIN	2 804.5	49.0	2 755.5	2 606.1	376.3	190.7	2 179.4	1 322.6
STATE GOVERNMENT	800.7	-	800.7	800.7	136.5	15.2	1 786.2	495.5
LOCAL GOVERNMENTS	2 003.8	49.0	1 954.8	1 805.4	239.7	175.5	393.3	827.0
WYOMING	234.6	0.1	234.6	201.8	30.7	32.1	107.7	280.3
STATE GOVERNMENT	38.2	-	38.2	38.2	4.3	12.6	107.3	218.1
LOCAL GOVERNMENTS	196.4	0.1	196.4	163.6	26.4	19.5	0.4	62.2

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

[1] Including debt for local utilities, not shown separately.

Table 20. Capital Outlay of State and Local Governments in Total and for Selected Functions: 1971-72

(Millions of dollars)

State	Total	General expenditure for capital outlay							Local utilities	
		All general government functions[1]	Education			Highways	Health and hospitals	Sewerage	Water supply systems	Other (electric, gas supply, transit systems)
			Total[1]	Local Schools	Institutions of higher education					
UNITED STATES	34 232.5	31 282.8	8 034.3	4 759.3	2 947.4	12 316.9	1180.3	2 091.4	1 343.4	1 606.3
ALABAMA	477.8	447.6	97.6	45.2	50.9	187.8	30.5	8.0	17.7	12.5
ALASKA	270.0	250.2	61.6	42.9	18.6	100.6	3.9	12.7	10.8	9.0
ARIZONA	441.3	345.3	112.3	77.1	34.4	125.9	12.2	8.6	28.3	67.7
ARKANSAS	200.6	186.3	34.8	21.6	12.1	106.5	2.9	4.6	13.0	1.3
CALIFORNIA	3 283.6	2 605.4	511.3	343.0	167.9	1 170.4	55.8	164.3	237.2	441.0
COLORADO	407.4	350.6	111.5	74.1	36.8	140.6	3.0	17.2	38.8	18.0
CONNECTICUT	514.4	500.6	134.7	95.4	24.4	162.9	39.6	59.3	12.8	1.0
DELAWARE	150.5	146.3	64.1	40.1	23.6	44.9	2.9	18.1	1.8	0.4
DISTRICT OF COLUMBIA	312.3	177.1	33.5	29.0	4.5	49.3	0.2	19.2	2.4	132.8
FLORIDA	1 142.7	1 037.3	272.2	181.5	86.1	433.9	47.7	39.9	24.7	80.7
GEORGIA	707.3	660.1	199.8	120.2	77.2	233.2	46.7	24.4	39.5	7.7
HAWAII	224.7	216.1	39.3	25.0	13.1	61.7	5.0	12.0	8.6	-
IDAHO	96.4	94.5	23.3	8.1	14.3	57.7	1.5	0.1	1.6	0.5
ILLINOIS	1 748.6	1 677.3	461.7	270.2	190.3	727.5	33.0	100.7	51.8	19.5
INDIANA	758.6	728.8	271.3	191.1	79.3	270.9	39.8	47.2	9.9	19.9
IOWA	442.0	418.6	105.1	71.7	32.3	258.8	3.7	16.2	10.8	12.6
KANSAS	341.9	309.7	78.0	45.5	32.0	160.2	14.4	8.1	15.5	16.7
KENTUCKY	534.3	487.9	91.9	47.8	38.3	306.8	9.0	13.5	20.5	25.9
LOUISIANA	609.0	572.6	102.4	62.2	37.7	259.3	11.4	16.3	23.6	12.8
MAINE	121.7	114.6	14.3	7.8	4.0	73.0	1.7	4.7	6.8	0.3
MARYLAND	757.3	717.4	243.3	142.1	93.3	212.9	19.4	67.9	39.1	0.8
MASSACHUSETTS	980.5	913.1	417.1	216.1	200.4	167.3	33.7	68.0	31.2	36.2
MICHIGAN	1 359.7	1 246.6	306.6	216.7	89.1	471.0	16.4	236.2	77.2	35.9
MINNESOTA	737.9	706.4	263.0	140.4	122.3	251.6	21.1	49.1	23.5	8.0
MISSISSIPPI	302.6	288.0	43.7	23.2	16.5	152.2	19.1	15.7	9.0	5.6
MISSOURI	711.2	665.8	168.6	100.8	67.5	264.4	15.0	22.3	26.2	19.2
MONTANA	155.1	151.9	14.8	7.3	7.1	108.8	0.7	1.3	3.2	-
NEBRASKA	382.8	197.6	40.9	25.1	15.0	111.1	3.5	12.7	6.0	179.2
NEVADA	126.8	119.8	29.1	24.2	4.8	45.3	3.2	2.4	6.6	0.4
NEW HAMPSHIRE	118.8	114.5	25.3	17.0	8.3	52.7	10.5	6.0	4.3	-
NEW JERSEY	1 025.1	997.8	259.5	173.3	79.2	466.5	30.2	100.8	24.0	3.3
NEW MEXICO	158.4	152.0	31.5	20.4	10.5	80.6	2.7	3.9	5.1	1.3
NEW YORK	4 293.7	4 081.1	934.8	380.0	410.1	865.7	323.2	357.7	96.6	116.0
NORTH CAROLINA	607.1	569.3	111.3	62.5	41.1	277.1	21.1	26.1	22.6	15.2
NORTH DAKOTA	97.8	96.3	20.8	10.5	10.2	57.1	0.7	3.5	1.4	0.1
OHIO	1 386.6	1 329.4	317.6	162.4	155.1	497.9	107.2	94.3	42.9	14.3
OKLAHOMA	292.1	266.0	46.3	33.5	10.8	109.6	15.8	5.8	23.6	2.5
OREGON	353.7	324.5	60.2	41.7	18.2	178.1	1.3	22.2	15.1	14.1
PENNSYLVANIA	1 789.5	1 717.6	548.7	366.8	103.4	621.9	30.9	102.8	55.2	16.7
RHODE ISLAND	93.1	87.2	28.1	7.6	17.3	25.3	1.9	2.2	5.9	-
SOUTH CAROLINA	339.4	322.3	89.5	51.3	34.0	114.5	21.8	42.4	12.4	4.7
SOUTH DAKOTA	114.6	107.6	29.2	15.1	13.4	61.3	1.1	1.2	5.8	1.2
TENNESSEE	611.4	517.2	122.7	84.4	32.8	202.8	19.1	33.2	29.7	64.5
TEXAS	1 841.3	1 624.3	393.4	271.9	119.4	733.0	40.3	94.6	122.9	94.1
UTAH	192.8	188.3	57.4	24.5	32.5	99.7	1.1	1.7	2.7	1.8
VERMONT	84.3	82.8	22.9	6.8	7.9	43.2	4.4	6.4	0.4	1.1
VIRGINIA	657.6	623.5	164.2	111.2	50.7	299.9	12.7	34.4	29.4	4.7
WASHINGTON	757.0	647.9	142.3	90.6	51.4	263.9	10.4	34.8	26.8	82.3
WEST VIRGINIA	362.8	399.9	35.6	23.6	10.1	281.8	6.4	5.8	2.9	-
WISCONSIN	673.2	657.2	231.3	99.4	130.9	239.4	18.4	79.4	13.3	2.7
WYOMING	83.1	81.0	13.8	7.5	6.2	58.2	1.7	0.0	2.1	-

Note: Because of rounding, detail may not add to totals. These amounts are based on estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.
[1]Including amounts for categories not shown separately.

Table 21. Revenue and Expenditure of Locally Operated Public Utilities: 1971-72

(Millions of dollars)

State	Water supply systems					Other locally operated public utilities (electric, gas supply, transit systems)				
	Revenue	Expenditure				Revenue	Expenditure			
		Total	Current operation	Capital outlay	Interest on utility debt		Total	Current operation	Capital outlay	Interest on utility debt
UNITED STATES	3 164.8	3 732.0	1 923.5	1 343.4	465.0	4 621.8	5 964.7	3 892.5	1606.3	465.9
ALABAMA	46.7	50.0	24.0	17.7	8.3	111.5	99.4	83.1	12.5	3.8
ALASKA	5.0	14.7	2.8	10.8	1.1	14.2	21.3	10.3	9.0	2.0
ARIZONA	40.7	50.4	16.8	28.3	5.3	97.5	138.1	60.1	67.7	10.2
ARKANSAS	18.9	26.0	9.8	13.0	3.2	20.5	15.4	13.7	1.3	0.3
CALIFORNIA	489.6	673.0	368.4	237.2	67.4	590.0	1 22.6	445.3	441.0	136.3
COLORADO	70.2	85.4	33.5	38.8	13.1	42.7	45.1	25.5	18.0	1.6
CONNECTICUT	21.6	29.5	13.0	12.8	3.7	19.3	16.8	15.5	1.0	0.2
DELAWARE	5.1	4.7	2.4	1.8	0.5	12.6	8.8	8.1	0.4	0.3
DISTRICT OF COLUMBIA	10.5	14.9	11.5	2.4	1.0	-	133.0	0.3	132.8	-
FLORIDA	111.9	103.4	56.1	24.7	22.6	216.2	222.4	123.7	80.7	18.0
GEORGIA	81.0	98.5	42.7	39.5	16.2	86.4	67.0	58.3	7.7	1.0
HAWAII	19.2	22.4	11.6	8.6	2.2	-	-	-	-	-
IDAHO	5.7	5.8	3.9	1.6	0.3	4.9	3.1	2.6	0.5	-
ILLINOIS	198.7	207.9	131.9	51.8	24.2	254.3	270.3	242.4	19.5	8.4
INDIANA	43.1	44.9	30.0	9.9	5.0	120.1	122.8	101.4	19.9	1.6
IOWA	28.5	33.9	21.2	10.8	1.9	45.4	47.5	32.2	12.6	2.6
KANSAS	33.5	41.5	20.5	15.5	5.5	53.4	55.1	35.9	16.7	2.5
KENTUCKY	38.3	51.9	22.4	20.5	9.0	42.9	64.9	28.7	25.9	10.3
LOUISIANA	37.1	53.7	23.9	23.6	6.3	57.6	45.6	28.0	12.8	4.9
MAINE	8.3	14.0	5.5	6.8	1.8	3.1	2.0	1.7	0.3	-
MARYLAND	40.6	76.1	26.5	39.1	10.5	4.0	4.0	3.0	0.8	0.3
MASSACHUSETTS	80.3	91.0	54.4	31.2	5.3	137.4	253.0	202.6	36.2	14.1
MICHIGAN	149.0	201.8	103.5	77.2	21.1	100.4	124.0	86.5	35.9	1.6
MINNESOTA	41.9	55.7	28.7	23.5	3.5	71.2	60.7	51.6	8.0	1.1
MISSISSIPPI	20.4	26.9	12.7	9.0	5.3	29.2	28.2	21.9	5.6	0.7
MISSOURI	49.0	65.9	32.8	26.2	6.9	93.7	92.5	67.9	19.2	5.3
MONTANA	6.7	7.6	4.0	3.2	0.3	-	-	-	-	-
NEBRASKA	18.5	21.5	13.6	6.0	1.9	254.5	415.1	196.3	179.2	39.6
NEVADA	10.7	14.6	6.6	6.6	1.4	1.2	1.3	0.9	0.4	-
NEW HAMPSHIRE	7.1	10.1	5.5	4.3	0.4	0.3	0.1	0.1	-	-
NEW JERSEY	84.0	91.3	59.2	24.0	8.1	17.7	18.1	13.8	3.3	1.0
NEW MEXICO	16.3	16.3	8.8	5.1	2.4	14.6	12.8	10.5	1.3	1.0
NEW YORK	324.7	294.2	144.1	96.6	53.4	631.2	1 11.1	819.5	116.0	75.7
NORTH CAROLINA	53.5	59.2	28.5	22.6	8.0	88.8	71.5	55.7	15.2	0.6
NORTH DAKOTA	4.6	5.4	3.4	1.4	0.6	1.2	1.0	0.9	0.1	-
OHIO	152.6	158.1	102.3	42.9	12.8	104.7	113.4	89.0	14.3	10.1
OKLAHOMA	49.1	49.3	19.6	23.6	6.1	29.6	18.7	16.0	2.5	0.3
OREGON	33.2	41.7	23.9	15.1	2.8	29.1	43.4	24.4	14.1	4.9
PENNSYLVANIA	128.7	154.9	78.8	55.2	20.9	134.5	185.1	163.6	16.7	4.9
RHODE ISLAND	12.8	16.8	9.0	5.9	1.8	-	-	-	-	-
SOUTH CAROLINA	31.4	33.2	15.2	12.4	5.5	40.3	32.7	26.8	4.7	1.2
SOUTH DAKOTA	5.5	10.3	3.9	5.8	0.6	8.3	6.8	5.7	1.2	-
TENNESSEE	59.0	76.1	32.6	29.7	13.7	426.9	418.2	344.5	64.5	9.2
TEXAS	255.5	288.8	120.9	122.9	45.0	226.4	224.5	113.3	94.1	17.2
UTAH	17.6	15.7	11.6	2.7	1.4	13.5	10.5	8.7	1.8	0.1
VERMONT	3.8	3.6	3.1	0.4	0.1	10.6	10.2	8.7	1.1	0.5
VIRGINIA	64.3	72.4	31.2	29.4	11.7	45.8	38.5	33.2	4.7	0.6
WASHINGTON	53.6	69.2	34.8	26.8	7.6	275.0	327.7	174.0	82.3	71.4
WEST VIRGINIA	10.5	11.7	7.4	2.9	1.5	0.7	0.6	0.6	-	-
WISCONSIN	61.0	60.0	42.0	13.3	4.7	36.3	38.1	34.6	2.7	0.7
WYOMING	5.1	5.9	2.9	2.1	0.9	2.5	1.5	1.5	-	-

Note: Because of rounding, detail may not add to totals. These amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1971-72

State	General revenue							Direct general expenditure		
	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total	Capital outlay	Other than capital outlay
				Total	Property	Other				
UNITED STATES AVERAGE	798.87	150.08	648.79	522.49	202.33	320.16	126.29	801.38	150.23	651.15
MEDIAN STATE	756.41	159.90	608.04	461.15	189.03	282.12	126.56	740.68	145.41	599.91
ALABAMA	612.57	171.25	441.32	311.62	42.54	269.07	129.70	599.37	127.50	471.86
ALASKA	1593.72	535.81	1057.91	459.06	107.12	351.93	598.85	2146.63	769.86	376.76
ARIZONA	771.86	136.88	634.98	508.48	196.31	312.17	126.50	782.90	177.56	605.33
ARKANSAS	576.87	158.72	418.15	312.55	74.63	237.92	105.59	512.38	94.15	418.22
CALIFORNIA	1031.36	202.65	828.71	687.11	326.93	360.17	141.60	979.66	127.29	852.37
COLORADO	830.88	175.29	655.59	501.08	204.05	297.02	154.50	814.77	148.71	666.06
CONNECTICUT	843.48	120.30	723.18	630.91	307.68	323.22	92.27	826.20	162.37	663.83
DELAWARE	929.89	173.69	756.20	572.76	98.66	474.10	183.43	1009.72	262.59	747.13
DISTRICT OF COLUMBIA	1428.67	676.47	752.20	612.07	189.03	423.04	140.12	1428.60	236.81	191.79
FLORIDA	668.34	100.90	567.44	438.58	142.71	295.87	128.85	657.22	142.90	514.31
GEORGIA	685.39	154.56	530.83	388.42	119.75	268.66	142.41	677.32	139.86	537.45
HAWAII	1034.07	235.79	798.28	636.22	121.46	514.76	162.05	1161.32	267.32	893.99
IDAHO	692.86	164.27	528.59	408.27	142.02	266.25	120.32	676.70	124.98	551.71
ILLINOIS	831.84	163.39	668.45	575.19	236.63	338.56	93.25	794.12	149.07	645.05
INDIANA	662.39	91.71	570.68	444.11	219.89	224.22	126.56	653.29	137.72	515.56
IOWA	727.00	104.00	623.00	495.35	228.61	266.73	127.64	731.12	145.20	585.92
KANSAS	716.61	124.70	591.91	460.83	224.54	236.28	131.08	686.86	137.17	549.69
KENTUCKY	614.77	148.32	466.45	354.10	73.87	280.23	112.35	625.28	147.86	477.41
LOUISIANA	738.11	161.65	576.46	420.03	77.02	343.01	156.43	723.36	153.94	569.42
MAINE	722.31	167.53	554.78	470.35	203.75	266.60	84.42	684.08	111.36	572.72
MARYLAND	801.13	123.10	678.03	547.73	174.80	372.93	130.29	836.26	176.87	659.38
MASSACHUSETTS	888.80	159.90	728.90	638.59	324.00	314.58	90.31	892.62	157.76	734.85
MICHIGAN	859.55	142.71	716.84	569.36	222.82	346.53	147.48	858.77	137.25	721.51
MINNESOTA	894.19	147.04	747.15	578.00	231.98	346.01	169.15	905.61	181.33	724.28
MISSISSIPPI	647.80	177.48	470.32	343.99	78.22	265.77	126.33	630.44	127.24	503.19
MISSOURI	652.65	129.84	522.81	425.24	158.19	267.04	97.56	663.92	140.10	523.81
MONTANA	861.94	227.69	634.25	510.92	257.32	253.60	123.32	816.15	211.19	604.95
NEBRASKA	722.48	115.93	606.55	453.31	228.02	225.29	153.24	689.73	129.56	560.17
NEVADA	988.54	172.32	816.22	607.04	210.36	396.68	209.17	1029.82	227.33	802.48
NEW HAMPSHIRE	639.32	114.15	525.17	426.85	247.75	179.09	98.32	682.67	148.46	534.21
NEW JERSEY	789.00	123.09	665.91	584.25	310.33	243.92	111.66	802.31	135.42	666.88
NEW MEXICO	845.83	251.52	594.31	417.45	86.25	331.19	176.86	772.91	142.65	630.25
NEW YORK	1119.79	182.35	937.44	788.68	289.78	498.89	148.76	1238.72	222.21	016.50
NORTH CAROLINA	592.07	119.86	472.21	376.58	94.45	282.12	95.63	563.45	109.18	454.27
NORTH DAKOTA	783.02	173.39	609.63	429.55	176.80	252.74	180.07	752.26	152.34	599.91
OHIO	633.50	94.60	538.90	418.76	180.26	238.50	120.13	636.86	123.27	513.59
OKLAHOMA	683.82	168.51	515.31	369.73	99.72	270.00	145.57	670.79	100.96	569.83
OREGON	797.14	189.10	608.04	463.29	222.57	240.72	144.75	809.26	148.76	660.49
PENNSYLVANIA	740.65	120.68	620.17	525.93	145.13	380.80	94.23	741.26	144.01	597.24
RHODE ISLAND	756.41	156.32	598.09	513.90	200.81	313.09	84.18	722.43	90.13	632.29
SOUTH CAROLINA	566.21	119.97	446.24	338.50	78.51	259.98	107.74	567.24	120.95	446.28
SOUTH DAKOTA	785.06	170.02	615.04	461.15	248.06	213.08	153.88	766.78	158.55	608.23
TENNESSEE	599.00	136.33	462.67	353.67	94.42	259.24	109.00	606.76	128.33	478.43
TEXAS	624.71	123.73	500.98	384.25	147.11	237.14	116.72	622.02	139.43	482.58
UTAH	752.79	200.01	552.78	426.85	148.80	278.05	125.92	729.30	167.25	562.04
VERMONT	907.92	221.89	686.03	560.52	214.69	345.83	125.50	890.23	178.89	711.33
VIRGINIA	647.73	122.28	525.45	418.62	118.02	300.60	106.82	637.53	130.89	506.64
WASHINGTON	876.04	161.81	714.23	529.79	193.31	336.48	184.43	891.56	188.14	703.42
WEST VIRGINIA	680.88	196.68	484.20	391.45	81.55	309.89	92.75	701.69	202.05	499.63
WISCONSIN	836.08	114.26	721.82	601.95	258.15	343.80	119.87	831.19	145.41	685.77
WYOMING	1027.53	279.32	748.21	509.91	251.55	258.35	238.29	1067.70	234.42	833.28

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1971-72—Continued

State	Direct general expenditure--Continued										
	Education								Highways		
				Local schools			Institutions of higher education	Other education			
	Total	Capital outlay	Other than capital outlay	Total	Capital outlay	Other than capital outlay			Total	Capital outlay	Other than capital outlay
UNITED STATES AVERAGE	311.60	38.59	273.02	219.27	22.85	196.44	76.57	15.76	91.29	59.15	32.14
MEDIAN STATE	315.67	35.22	271.95	210.49	21.80	187.30	76.80	14.76	98.99	65.92	33.79
ALABAMA	222.30	27.81	194.49	131.45	12.88	118.57	70.48	20.36	84.21	53.51	30.70
ALASKA	727.98	189.39	538.56	511.56	131.85	379.70	174.31	42.09	388.79	309.54	79.24
ARIZONA	365.78	57.73	308.05	235.09	39.64	195.45	118.45	12.23	95.30	64.71	30.59
ARKANSAS	200.44	17.58	182.85	132.41	10.91	121.49	52.66	15.36	82.27	53.83	28.43
CALIFORNIA	338.91	24.98	313.93	249.07	16.75	232.32	82.62	7.21	76.22	52.31	23.91
COLORADO	369.42	47.31	322.11	233.15	31.43	201.72	120.16	16.11	98.99	68.12	30.87
CONNECTICUT	315.67	43.72	271.95	246.64	30.94	215.69	50.59	18.44	88.89	52.86	36.02
DELAWARE	469.43	113.37	356.05	309.77	70.89	238.88	126.01	33.63	121.29	79.39	41.89
DISTRICT OF COLUMBIA	331.86	44.76	287.09	285.38	38.74	246.63	46.48	-	94.35	65.92	28.43
FLORIDA	264.28	37.50	226.78	190.68	24.99	165.68	62.37	11.22	81.06	59.76	21.29
GEORGIA	257.07	42.33	214.73	179.86	25.46	154.40	65.73	11.47	73.84	49.40	24.44
HAWAII	379.85	48.55	331.29	234.42	30.85	203.56	133.01	12.41	102.25	76.22	26.02
IDAHO	267.96	30.77	237.18	158.12	10.69	147.42	90.07	19.76	116.95	76.31	40.63
ILLINOIS	313.19	41.03	272.15	218.13	24.01	194.11	79.86	15.19	95.52	64.65	30.86
INDIANA	323.28	51.28	272.00	219.75	36.11	183.63	87.88	15.65	78.09	51.20	26.88
IOWA	336.03	36.44	299.59	247.75	24.88	222.87	74.31	13.96	142.00	89.76	52.24
KANSAS	304.37	34.53	269.83	204.52	20.14	184.37	91.70	8.13	115.22	70.94	44.28
KENTUCKY	241.30	27.85	213.44	152.52	14.49	138.02	73.52	15.25	128.62	93.00	35.61
LOUISIANA	262.05	27.52	234.52	188.15	16.72	171.43	63.47	10.42	103.38	69.71	33.67
MAINE	239.80	13.87	225.93	166.86	7.62	159.24	55.49	17.44	129.04	70.92	58.12
MARYLAND	341.23	59.98	281.25	240.04	35.02	205.02	81.32	19.86	75.72	52.50	23.22
MASSACHUSETTS	317.52	72.08	245.43	233.82	37.34	196.47	70.93	12.76	65.84	28.91	36.92
MICHIGAN	356.84	33.76	323.08	247.41	23.85	223.55	92.59	16.83	76.42	51.85	24.57
MINNESOTA	415.36	67.50	347.86	283.43	36.04	247.39	122.31	9.60	115.54	64.58	50.96
MISSISSIPPI	226.78	19.31	207.47	141.50	10.23	131.26	70.57	14.70	108.63	67.24	41.38
MISSOURI	277.33	35.46	241.86	199.65	21.20	178.45	70.62	7.05	85.45	55.62	29.82
MONTANA	321.67	20.59	301.07	218.98	10.18	208.80	83.59	19.08	193.78	151.31	42.46
NEBRASKA	291.03	26.82	264.20	198.07	16.43	181.63	81.84	11.11	117.60	72.88	44.71
NEVADA	337.58	55.19	282.38	252.57	45.95	206.61	74.59	10.42	140.33	85.89	54.44
NEW HAMPSHIRE	260.83	32.87	227.95	173.28	22.05	151.23	74.09	13.45	121.71	68.31	53.40
NEW JERSEY	301.95	35.22	266.73	234.54	23.51	211.02	48.86	18.54	95.78	63.32	32.45
NEW MEXICO	354.16	29.61	324.54	228.49	19.20	209.29	110.90	14.76	113.53	75.69	37.84
NEW YORK	407.71	51.00	356.70	301.85	20.68	281.16	77.47	28.39	80.92	47.13	33.79
NORTH CAROLINA	240.41	21.34	219.07	152.37	11.99	140.38	76.80	11.23	78.22	53.15	25.07
NORTH DAKOTA	319.68	32.96	286.71	197.58	16.55	181.03	102.31	19.78	144.95	90.30	54.65
OHIO	264.50	29.45	235.04	185.26	15.06	170.19	71.51	7.72	75.39	46.17	29.21
OKLAHOMA	253.04	17.57	235.46	162.64	12.72	149.92	75.40	14.99	86.20	41.60	44.59
OREGON	333.01	27.57	305.43	234.27	19.11	215.15	84.96	13.77	121.62	81.61	40.01
PENNSYLVANIA	303.88	46.01	257.87	223.39	30.75	192.64	41.76	38.72	84.76	52.14	32.61
RHODE ISLAND	270.94	29.00	241.93	175.36	7.82	167.54	73.75	21.82	51.95	26.11	25.83
SOUTH CAROLINA	252.15	33.56	218.59	173.42	19.25	154.17	54.43	24.29	64.50	42.96	21.54
SOUTH DAKOTA	366.27	42.97	323.30	244.82	22.25	222.56	111.85	9.60	153.73	90.22	63.50
TENNESSEE	228.26	30.43	197.82	158.76	21.43	137.33	56.46	13.03	83.52	50.29	33.22
TEXAS	265.18	33.76	231.41	190.11	23.34	166.77	67.72	7.34	91.31	67.21	24.09
UTAH	364.87	50.96	313.90	209.05	21.75	187.30	142.50	13.30	112.89	88.56	24.32
VERMONT	332.70	49.66	283.04	178.42	14.82	163.59	112.85	41.42	177.09	93.60	83.49
VIRGINIA	275.86	34.46	241.40	194.03	23.34	170.69	63.95	17.87	89.87	62.95	26.92
WASHINGTON	355.16	41.33	313.82	238.25	26.29	211.95	108.87	8.02	117.92	76.64	41.27
WEST VIRGINIA	250.86	19.98	230.88	177.71	13.24	164.46	59.76	13.38	215.31	158.23	57.08
WISCONSIN	361.79	51.16	310.62	210.49	21.99	188.49	134.23	17.05	109.22	52.95	56.26
WYOMING	465.71	39.98	425.72	325.35	21.80	303.54	126.61	13.73	229.09	168.83	60.26

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1971-72—Continued

State	Direct general expenditure--Continued									
	Public welfare	Health and hospitals			Police protection	Fire protection	Sewerage			Sanitation other than sewerage
		Total	Capital outlay	Other than capital outlay			Total	Capital outlay	Other than capital outlay	
UNITED STATES AVERAGE	101.19	61.79	5.66	56.12	28.70	12.37	15.19	10.04	5.14	7.51
MEDIAN STATE	74.20	49.63	4.04	45.90	21.61	8.94	11.06	7.29	4.04	5.65
ALABAMA	74.20	61.59	8.67	52.89	15.39	7.44	4.91	2.27	2.64	5.12
ALASKA	104.54	62.18	12.02	50.15	38.38	18.78	42.09	39.12	2.97	6.00
ARIZONA	40.71	45.44	6.25	39.18	32.69	9.26	7.77	4.44	3.33	11.42
ARKANSAS	71.95	40.12	1.47	38.65	12.17	4.46	4.42	2.34	2.08	3.51
CALIFORNIA	188.23	65.25	2.70	62.52	40.56	18.66	13.17	8.02	5.14	6.84
COLORADO	96.00	55.68	1.29	54.39	22.97	11.62	14.84	7.29	7.54	3.82
CONNECTICUT	89.90	51.80	12.82	38.93	28.99	18.39	24.97	19.23	5.74	12.18
DELAWARE	83.08	43.43	5.21	38.21	28.07	6.40	33.22	26.64	6.57	6.76
DISTRICT OF COLUMBIA	194.30	187.12	0.32	186.80	102.18	29.37	48.55	25.60	22.94	41.72
FLORIDA	48.23	62.59	6.57	56.02	28.52	8.94	9.53	5.49	4.04	9.41
GEORGIA	84.64	89.88	9.88	79.99	17.63	7.78	8.80	5.16	3.64	8.04
HAWAII	112.17	76.17	6.12	70.04	38.77	19.21	20.89	14.77	6.11	10.11
IDAHO	57.06	52.75	2.03	50.71	19.84	6.72	2.90	0.15	2.74	3.36
ILLINOIS	107.94	48.83	2.93	45.90	35.63	12.21	16.92	8.95	7.97	7.97
INDIANA	50.01	54.84	7.52	47.32	18.14	9.67	15.40	8.91	6.49	3.80
IOWA	62.20	45.28	1.26	44.01	17.60	6.64	9.80	5.62	4.17	3.35
KANSAS	49.51	54.18	6.35	47.82	16.86	7.86	6.50	3.59	2.91	3.36
KENTUCKY	69.04	35.73	2.73	32.99	16.67	5.77	6.94	4.09	2.84	4.11
LOUISIANA	83.28	61.42	3.05	58.36	21.61	7.95	8.68	4.37	4.31	6.89
MAINE	92.17	31.50	1.66	29.83	16.69	11.15	7.27	4.58	2.69	2.01
MARYLAND	84.92	60.49	4.78	55.70	33.12	14.09	22.94	16.72	6.21	8.78
MASSACHUSETTS	165.36	66.21	5.81	60.38	31.72	25.34	14.68	11.74	2.94	9.40
MICHIGAN	119.48	64.69	1.80	62.88	31.11	11.64	34.58	26.00	8.58	6.66
MINNESOTA	96.68	57.12	5.41	51.71	19.30	7.38	23.28	12.59	10.69	3.53
MISSISSIPPI	83.17	69.20	8.44	60.75	12.61	4.69	8.69	6.94	1.75	3.77
MISSOURI	69.99	48.24	3.14	45.10	25.27	10.04	9.53	4.68	4.85	3.69
MONTANA	42.46	32.96	0.97	31.99	18.12	6.55	4.23	1.84	2.39	4.31
NEBRASKA	59.53	49.63	2.28	47.35	18.72	7.92	12.62	8.34	4.28	3.35
NEVADA	59.60	91.04	6.12	84.91	52.92	26.20	13.13	4.62	8.50	2.37
NEW HAMPSHIRE	70.67	43.04	13.62	29.39	17.94	12.85	10.58	7.83	2.75	3.94
NEW JERSEY	98.19	47.52	4.09	43.42	37.00	15.17	19.37	13.68	5.69	8.53
NEW MEXICO	75.49	45.37	2.57	42.80	24.41	8.13	6.00	3.68	2.31	8.09
NEW YORK	180.74	139.75	17.49	122.15	53.18	22.60	24.61	19.47	5.14	16.94
NORTH CAROLINA	55.72	43.20	4.04	39.15	17.58	6.18	8.14	5.00	3.14	6.03
NORTH DAKOTA	60.40	26.65	1.08	25.56	14.12	4.70	7.44	5.50	1.94	3.60
OHIO	65.84	48.98	9.94	39.04	23.51	11.46	16.06	8.74	7.31	6.25
OKLAHOMA	116.17	47.51	6.01	41.49	16.14	8.34	4.62	2.20	2.42	5.05
OREGON	67.54	37.90	0.58	37.29	26.13	11.16	15.03	10.15	4.87	2.13
PENNSYLVANIA	96.15	44.35	2.57	41.77	25.94	7.54	13.99	8.62	5.37	6.65
RHODE ISLAND	130.50	51.62	1.95	49.66	24.96	19.13	7.29	2.29	4.99	5.22
SOUTH CAROLINA	36.55	61.47	8.17	53.29	16.46	4.55	18.03	15.90	2.12	5.65
SOUTH DAKOTA	60.21	27.98	1.68	26.29	14.48	4.19	3.62	1.78	1.83	1.85
TENNESSEE	59.69	61.21	4.73	56.48	16.01	10.00	11.06	8.22	2.83	6.52
TEXAS	63.60	43.58	3.45	40.12	19.71	9.48	8.09	4.86	3.23	6.68
UTAH	42.51	33.54	0.99	32.54	17.15	6.69	5.45	1.48	3.96	3.57
VERMONT	117.01	40.34	9.59	30.74	20.30	6.36	17.53	13.88	3.64	1.49
VIRGINIA	56.47	39.48	2.66	36.81	20.28	8.37	12.68	7.63	5.05	6.01
WASHINGTON	91.22	44.30	3.03	41.27	27.12	14.85	15.49	10.11	5.37	5.97
WEST VIRGINIA	59.58	42.87	3.58	39.29	11.37	5.00	7.04	3.28	3.76	3.30
WISCONSIN	83.27	55.05	4.07	50.98	25.63	11.80	23.72	17.56	6.15	8.21
WYOMING	42.91	95.04	5.05	89.98	22.40	5.83	4.17	1.59	2.57	5.35

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1971-72—Continued

State	Direct general expenditure--Continued					Debt outstanding at end of fiscal year		Cash and security holdings at end of fiscal year	
	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure	Total	Long-term only	Insurance trust systems	Other than insurance trust systems
UNITED STATES AVERAGE	11.16	11.91	16.36	28.66	103.67	888.01	762.51	387.35	372.14
MEDIAN STATE	9.36	11.93	14.69	23.55	89.80	680.03	658.50	257.92	345.36
ALABAMA	6.74	6.30	9.05	27.78	74.27	749.33	733.45	191.08	250.35
ALASKA	6.74	38.06	70.60	91.01	551.41	2 272.21	2 201.53	480.99	275.73
ARIZONA	19.27	16.23	19.32	14.52	105.11	618.88	615.73	425.43	362.22
ARKANSAS	2.05	8.76	7.74	20.31	54.13	522.46	499.19	152.42	188.42
CALIFORNIA	18.25	17.05	24.19	25.93	146.34	883.70	864.32	604.66	481.42
COLORADO	10.95	15.80	19.14	14.73	80.76	597.42	579.04	381.07	419.26
CONNECTICUT	11.09	14.60	19.43	49.07	101.15	1 329.36	1 072.55	257.92	345.36
DELAWARE	13.20	15.99	25.49	57.56	109.76	1 488.12	1 422.34	44.36	500.65
DISTRICT OF COLUMBIA	21.75	17.06	51.47	34.94	273.86	1 094.19	857.67	168.56	380.46
FLORIDA	13.72	11.55	18.33	19.92	81.07	626.05	610.66	247.04	351.44
GEORGIA	8.72	9.39	12.85	21.44	77.18	622.65	592.58	285.08	302.99
HAWAII	29.38	20.20	30.54	56.37	269.36	1 350.74	1 285.60	615.71	455.69
IDAHO	4.54	14.25	15.15	7.66	107.52	249.11	238.62	194.75	318.28
ILLINOIS	15.66	9.44	17.43	24.47	88.86	748.20	647.88	304.04	347.16
INDIANA	7.01	8.46	10.15	17.58	56.79	466.01	439.81	158.74	282.22
IOWA	6.17	11.34	14.08	15.03	61.52	384.10	373.12	223.82	249.83
KANSAS	5.79	9.21	14.86	17.00	82.08	560.17	523.86	149.28	317.12
KENTUCKY	3.82	6.70	8.69	36.07	61.78	1 020.80	999.07	222.76	396.13
LOUISIANA	7.41	9.19	12.90	37.05	101.48	995.70	988.50	362.42	346.67
MAINE	3.81	11.03	14.27	18.65	104.62	502.58	469.18	195.03	191.87
MARYLAND	14.11	15.00	16.35	36.83	112.63	954.52	933.48	374.91	266.72
MASSACHUSETTS	9.77	12.34	17.57	32.67	124.14	956.04	949.61	229.64	225.72
MICHIGAN	9.40	11.20	19.40	27.95	89.33	703.45	638.50	372.95	355.31
MINNESOTA	12.80	12.47	15.19	36.26	90.64	903.08	861.68	292.24	498.71
MISSISSIPPI	2.28	7.40	9.83	22.37	70.94	606.26	589.34	149.10	227.93
MISSOURI	12.14	8.56	12.28	19.14	82.20	532.75	517.97	238.14	271.90
MONTANA	3.21	16.26	15.61	15.70	121.24	378.90	374.68	280.27	313.74
NEBRASKA	7.66	11.93	14.55	15.95	79.19	1 010.74	990.57	119.01	479.53
NEVADA	33.48	27.36	28.29	33.27	184.20	934.09	930.32	464.43	513.87
NEW HAMPSHIRE	5.10	11.07	11.33	23.23	90.31	572.20	512.60	240.08	171.90
NEW JERSEY	10.28	11.19	19.49	34.44	103.33	880.94	771.63	370.69	417.14
NEW MEXICO	11.97	16.12	13.69	14.01	81.88	417.01	416.73	266.23	751.41
NEW YORK	16.21	13.94	22.97	57.30	201.76	1 701.27	1 297.15	904.06	539.94
NORTH CAROLINA	4.61	10.31	10.51	12.80	69.67	376.32	345.45	349.97	278.51
NORTH DAKOTA	12.33	12.79	11.56	14.88	119.08	397.60	386.88	138.27	513.77
OHIO	8.17	8.35	12.63	23.55	72.12	636.63	558.00	587.43	264.45
OKLAHOMA	7.61	9.11	12.68	26.05	78.21	668.15	660.11	134.17	441.25
OREGON	9.21	21.88	17.51	26.14	119.96	810.83	787.97	374.28	660.21
PENNSYLVANIA	7.72	11.27	14.87	34.27	89.80	925.11	879.60	361.38	284.88
RHODE ISLAND	10.84	13.54	14.49	28.74	92.95	863.42	726.18	245.04	212.75
SOUTH CAROLINA	2.52	8.36	8.84	14.83	73.27	484.40	466.39	303.40	217.62
SOUTH DAKOTA	6.65	14.56	13.76	7.06	92.37	218.60	208.77	80.24	397.48
TENNESSEE	10.25	8.56	10.54	23.54	77.55	759.46	706.26	223.41	278.94
TEXAS	9.79	8.43	10.82	22.42	62.87	719.68	703.90	227.92	464.11
UTAH	9.97	11.92	10.56	10.82	79.32	411.83	408.76	227.11	253.50
VERMONT	3.67	15.51	17.74	35.77	104.67	958.34	893.81	247.99	457.63
VIRGINIA	9.36	13.07	10.98	20.58	74.47	583.82	550.52	210.28	309.54
WASHINGTON	15.78	19.21	13.94	34.36	136.18	1 373.67	1 356.26	443.54	490.41
WEST VIRGINIA	3.71	9.40	8.85	22.86	61.47	563.44	540.79	311.43	215.27
WISCONSIN	12.83	12.33	16.46	25.09	85.75	620.45	609.62	482.17	292.40
WYOMING	4.48	27.23	16.55	23.66	125.22	680.03	679.88	312.18	812.40

Note: Because of rounding, detail may not add to totals. These amounts are based on estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 23. Origin and Allocation, by Level of Government, of General Revenue of State and Local Governments: 1971-72

(Dollar amounts in millions)

State	By originating level of government (before transfers among governments)							By final recipient level of government (after intergovernmental transfers)			
	Total general revenue	Amount			Percent			Amount		Percent	
		Federal	State	Local	Federal	State	Local	State	Local	State	Local
UNITED STATES	166 352.3	31 252.7	70 650.7	64 448.9	18.7	42.4	38.7	64 076.7	102 275.6	38.5	61.4
ALABAMA	2 150.2	601.1	985.0	564.1	27.9	45.8	26.2	1 154.4	995.8	53.6	46.3
ALASKA	518.0	174.1	248.4	95.4	33.6	47.9	18.4	323.2	194.7	62.4	37.5
ARIZONA	1 501.3	266.2	715.3	519.7	17.7	47.6	34.6	618.0	883.3	41.1	58.8
ARKANSAS	1 141.1	314.0	525.5	301.6	27.5	46.0	26.4	625.7	515.3	54.8	45.1
CALIFORNIA	21 110.0	4 147.8	7 675.4	9 286.9	19.6	36.3	43.9	6 407.6	14 702.4	30.3	69.6
COLORADO	1 958.4	413.2	788.0	757.2	21.0	40.2	38.6	798.9	1 159.5	40.7	59.2
CONNECTICUT	2 599.6	370.8	1 161.3	1 067.6	14.2	44.6	41.0	1 169.8	1 429.8	44.9	55.0
DELAWARE	525.4	98.1	316.2	111.1	18.6	60.1	21.1	280.5	244.9	53.3	46.6
DISTRICT OF COLUMBIA	1 068.7	506.0	-	562.6	47.3	-	52.6	-	1 068.7	-	100.0
FLORIDA	4 851.6	732.5	2 221.2	1 897.9	15.0	45.7	39.1	1 990.0	2 861.6	41.0	58.9
GEORGIA	3 235.1	729.6	1 376.9	1 128.6	22.5	42.5	34.8	1 476.0	1 759.1	45.6	54.3
HAWAII	836.6	190.8	491.6	154.3	22.8	58.7	18.4	638.8	197.7	76.3	23.6
IDAHO	523.8	124.2	237.4	162.3	23.7	45.3	30.9	270.4	253.5	51.6	48.3
ILLINOIS	9 359.1	1 838.4	3 776.9	3 743.9	19.6	40.3	40.0	3 895.6	5 463.5	41.6	58.3
INDIANA	3 504.8	485.3	1 498.7	1 520.8	13.8	42.7	43.3	1 312.5	2 192.3	37.4	62.5
IOWA	2 096.0	299.9	904.9	891.2	14.3	43.1	42.5	804.8	1 291.1	38.3	61.6
KANSAS	1 618.1	281.6	652.3	684.3	17.4	40.3	42.2	606.3	1 011.9	37.4	62.5
KENTUCKY	2 028.2	489.3	1 044.4	494.4	24.1	51.4	24.3	1 173.8	854.4	57.8	42.1
LOUISIANA	2 745.8	601.4	1 441.8	702.7	21.9	52.5	25.5	1 401.5	1 344.3	51.0	48.9
MAINE	743.3	172.4	336.7	234.2	23.1	45.3	31.5	431.8	311.5	58.0	41.9
MARYLAND	3 249.4	499.3	1 528.2	1 222.0	15.3	47.0	37.6	1 097.4	2 152.0	33.7	66.2
MASSACHUSETTS	5 143.5	925.4	2 041.6	2 176.6	17.9	39.6	42.3	2 428.8	2 714.7	47.2	52.7
MICHIGAN	7 806.6	1 298.2	3 572.1	2 934.2	16.6	45.7	37.6	3 120.5	4 686.0	39.9	60.0
MINNESOTA	3 483.8	572.9	1 606.4	1 304.5	16.4	46.1	37.4	1 107.7	2 376.1	31.7	68.2
MISSISSIPPI	1 466.0	401.7	690.2	374.1	27.3	47.0	25.5	752.4	713.6	51.3	48.6
MISSOURI	3 102.1	617.1	1 192.0	1 292.9	19.8	38.4	41.6	1 258.4	1 843.7	40.5	59.4
MONTANA	619.7	163.7	227.8	228.3	26.4	36.7	36.8	322.1	297.7	51.9	48.0
NEBRASKA	1 101.8	176.8	408.9	516.1	16.0	37.1	46.8	443.8	658.0	40.2	59.7
NEVADA	521.0	90.8	208.3	221.9	17.4	39.9	42.5	193.7	327.3	37.1	62.8
NEW HAMPSHIRE	492.9	88.0	186.8	218.1	17.8	37.8	44.2	225.9	267.0	45.8	54.1
NEW JERSEY	5 812.7	906.8	2 043.2	2 862.6	15.6	35.1	49.2	1 839.3	3 973.4	31.6	68.3
NEW MEXICO	900.8	267.9	470.2	162.7	29.7	52.2	18.0	474.4	426.4	52.6	47.3
NEW YORK	20 566.3	3 349.1	8 000.4	9 216.7	16.2	38.9	44.8	4 065.6	16 500.7	19.7	80.2
NORTH CAROLINA	3 087.1	625.0	1 701.8	760.3	20.2	55.1	24.6	1 383.4	1 703.7	44.8	55.1
NORTH DAKOTA	494.9	109.6	230.7	154.6	22.1	46.6	31.2	263.8	231.0	53.3	46.6
OHIO	6 831.2	1 020.1	2 663.0	3 148.0	14.9	38.9	46.0	2 513.5	4 317.7	36.7	63.2
OKLAHOMA	1 801.2	443.9	855.5	501.8	24.6	47.4	27.8	978.4	822.8	54.3	45.6
OREGON	1 739.4	412.6	656.4	670.4	23.7	37.7	38.5	770.0	969.4	44.2	55.7
PENNSYLVANIA	8 835.5	1 439.3	4 337.0	3 059.2	16.2	49.0	34.6	4 007.1	4 828.4	45.3	54.6
RHODE ISLAND	732.2	153.3	359.5	219.5	20.9	49.0	29.9	405.0	327.2	55.3	44.6
SOUTH CAROLINA	1 509.0	319.7	812.4	376.8	21.1	53.8	24.9	794.7	714.3	52.6	47.3
SOUTH DAKOTA	533.1	115.4	199.8	217.9	21.6	37.4	40.8	254.5	278.5	47.7	52.2
TENNESSEE	2 414.6	549.6	1 034.9	830.1	22.7	42.8	34.3	1 079.9	1 334.7	44.7	55.2
TEXAS	7 277.3	1 441.4	3 105.2	2 730.7	19.8	42.6	37.5	3 220.4	4 056.9	44.2	55.7
UTAH	847.7	225.2	396.0	226.4	26.5	46.7	26.7	460.3	387.3	54.3	45.6
VERMONT	419.5	102.5	204.8	112.1	24.4	48.8	26.7	267.9	151.6	63.8	36.1
VIRGINIA	3 085.8	582.6	1 467.6	1 035.7	18.8	47.5	33.5	1 349.3	1 736.6	43.7	56.2
WASHINGTON	3 016.2	557.1	1 431.4	1 027.7	18.4	47.4	34.0	1 353.5	1 662.8	44.8	55.1
WEST VIRGINIA	1 212.7	350.3	604.5	257.9	28.8	49.8	21.2	733.6	479.0	60.4	39.5
WISCONSIN	3 779.1	516.5	1 879.4	1 383.2	13.6	49.7	36.6	1 361.3	2 417.8	36.0	63.9
WYOMING	354.5	96.4	136.8	121.3	27.1	38.5	34.2	170.4	184.1	48.0	51.9

Note: Because of rounding, detail may not add to totals. Local government data are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 24. Relation of Selected Items of State and Local Government Finances to Personal Income: 1971-72

State	General revenue per $1,000 of personal income						Direct general expenditure per $1,000 of personal income					
	Total	From Federal Government	All State and local general revenue sources	Taxes		Charges and miscellaneous general revenue	All general expenditure	Education		Highways	Public welfare	Health and hospitals
				Total	Property only			Total	Local schools only			
UNITED STATES AVERAGE	194.08	36.46	157.62	126.94	49.15	30.68	194.68	75.69	53.27	22.17	24.58	15.01
MEDIAN STATE	199.73	38.73	156.64	122.92	45.06	33.87	196.52	76.38	52.00	26.25	19.00	13.19
ALABAMA	199.73	55.84	143.89	101.60	13.87	42.29	195.43	72.48	42.86	27.46	24.19	20.08
ALASKA	339.63	114.18	225.45	97.83	22.83	127.62	457.47	155.14	109.02	82.85	22.28	13.25
ARIZONA	206.01	36.53	169.48	135.72	52.39	33.76	208.96	97.63	62.75	25.43	10.86	12.13
ARKANSAS	190.01	52.28	137.73	102.95	24.58	34.78	188.77	66.02	43.61	27.09	23.70	13.21
CALIFORNIA	224.29	44.07	180.22	149.42	71.09	30.79	213.04	73.70	54.16	16.57	40.93	14.19
COLORADO	207.07	43.68	163.39	124.88	50.85	38.50	203.07	92.07	58.11	24.67	23.92	13.87
CONNECTICUT	169.65	24.19	145.46	126.00	61.89	18.56	166.19	63.49	49.61	17.88	18.08	10.41
DELAWARE	201.29	37.60	163.69	123.99	21.35	39.70	218.58	101.62	67.05	26.25	17.98	9.40
DISTRICT OF COLUMBIA	241.88	114.53	127.35	103.62	32.00	23.72	241.87	56.18	48.31	15.97	32.89	31.68
FLORIDA	175.70	26.52	149.18	115.30	37.51	33.87	172.78	69.48	50.13	21.31	12.67	16.45
GEORGIA	192.72	43.46	149.26	109.21	33.67	40.04	190.45	72.28	50.57	20.76	23.80	25.27
HAWAII	226.45	51.63	174.82	139.33	26.60	35.49	254.33	83.18	51.33	22.39	24.56	16.68
IDAHO	208.59	49.45	159.14	122.92	42.76	36.22	203.73	80.67	47.60	35.21	17.18	15.88
ILLINOIS	175.25	34.42	140.83	111.18	49.85	19.64	167.31	65.98	45.95	20.12	22.74	10.28
INDIANA	165.93	22.97	142.96	111.26	55.08	31.70	163.66	80.99	55.05	19.56	12.52	13.74
IOWA	189.02	27.04	161.98	128.79	59.44	33.19	190.09	87.37	64.42	36.92	16.17	11.77
KANSAS	171.04	29.76	141.28	109.99	53.59	31.28	163.94	72.65	48.81	27.50	11.81	12.93
KENTUCKY	187.27	45.18	142.09	107.86	22.50	34.22	190.47	73.50	46.46	39.18	21.03	10.88
LOUISIANA	228.62	50.07	178.55	130.10	23.85	48.45	224.05	81.17	58.27	32.02	25.79	19.02
MAINE	217.57	50.46	167.11	141.68	61.37	25.43	206.06	72.23	50.26	38.87	27.76	9.49
MARYLAND	179.33	27.55	151.78	122.61	39.13	29.16	187.20	76.38	53.73	16.95	19.00	13.54
MASSACHUSETTS	195.67	35.20	160.47	140.59	71.33	19.88	196.52	69.90	51.47	14.49	36.40	14.57
MICHIGAN	195.89	32.52	163.37	129.76	50.78	33.61	195.71	81.32	56.38	17.41	27.23	14.74
MINNESOTA	223.82	36.80	187.02	144.68	58.07	42.34	226.69	103.97	70.94	28.92	24.20	14.30
MISSISSIPPI	233.69	64.02	169.67	124.09	28.21	45.57	227.43	81.81	51.04	39.18	30.00	24.96
MISSOURI	166.89	33.20	133.69	108.74	40.45	24.94	169.77	70.91	51.05	21.85	17.89	12.33
MONTANA	240.66	63.57	177.09	142.66	71.85	34.43	227.88	89.81	61.14	54.10	17.44	9.20
NEBRASKA	181.30	29.09	152.21	113.75	57.22	38.45	173.08	73.03	49.70	29.51	14.93	12.45
NEVADA	211.76	36.91	174.85	130.04	45.06	44.81	220.61	72.31	54.10	30.06	12.76	19.50
NEW HAMPSHIRE	171.33	30.59	140.74	114.39	66.39	26.35	182.94	69.89	46.43	32.61	18.93	11.53
NEW JERSEY	165.38	25.80	139.58	116.17	65.05	23.40	168.17	63.29	49.16	20.07	20.58	9.96
NEW MEXICO	261.25	77.69	183.56	128.93	26.64	54.62	238.73	109.39	70.57	35.06	23.31	14.01
NEW YORK	224.16	36.50	187.66	157.68	58.01	29.78	247.98	81.62	60.42	16.20	36.18	27.97
NORTH CAROLINA	174.79	35.38	139.41	111.17	27.88	28.23	166.34	70.97	44.98	23.09	16.45	12.75
NORTH DAKOTA	222.70	49.31	173.39	122.17	50.28	51.21	213.96	90.92	56.19	41.22	17.18	7.58
OHIO	152.36	22.75	129.61	100.71	43.35	28.89	153.17	63.61	44.55	18.13	15.83	11.78
OKLAHOMA	197.06	48.56	148.50	106.55	28.73	41.95	193.31	72.92	46.87	24.84	33.47	13.69
OREGON	205.35	48.71	156.64	119.35	57.33	37.29	208.47	85.78	60.35	31.33	17.40	9.76
PENNSYLVANIA	179.03	29.16	149.87	127.10	35.07	22.77	178.99	73.29	53.98	20.48	23.23	10.71
RHODE ISLAND	185.04	38.73	146.31	125.71	49.12	20.59	176.72	66.28	42.90	12.70	31.92	12.62
SOUTH CAROLINA	182.37	38.64	143.73	109.02	25.28	34.70	182.70	81.21	55.86	20.77	11.77	19.80
SOUTH DAKOTA	229.66	49.74	179.92	134.90	72.57	45.01	224.32	107.15	71.62	44.97	17.61	8.18
TENNESSEE	183.15	41.68	141.47	108.14	28.87	33.33	185.53	69.79	48.54	25.53	18.25	18.71
TEXAS	170.89	33.84	137.05	105.12	40.24	31.93	170.16	72.54	52.00	24.98	17.40	11.92
UTAH	224.95	59.77	165.18	127.55	44.46	37.62	217.94	109.03	62.47	33.73	18.68	10.02
VERMONT	254.21	62.13	192.08	156.94	60.11	35.14	249.26	93.15	49.95	49.58	32.76	11.29
VIRGINIA	167.70	31.66	136.04	108.38	30.55	27.65	165.06	71.42	50.23	23.26	14.62	10.22
WASHINGTON	212.09	39.17	172.92	128.26	46.80	44.65	215.85	85.98	57.68	28.53	22.08	10.72
WEST VIRGINIA	209.46	60.50	148.96	120.43	25.08	28.53	215.87	77.17	54.67	66.24	18.33	13.19
WISCONSIN	215.98	29.51	186.47	155.51	66.69	30.96	214.73	93.46	54.38	28.21	21.51	14.22
WYOMING	266.33	72.40	193.93	132.17	65.20	61.76	276.75	120.71	84.33	59.38	11.12	24.63

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.

Table 25. Selected Items of State and Local Government Finances by Level of Government: 1971-72

(Dollar amounts in millions)

State	Tax revenue			Direct general expenditure			Expenditure for personal services			State government percentage of--		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments	Tax revenue	Direct general expenditure	Expenditure for personal services
UNITED STATES	108 800.5	59 870.4	48 930.2	166 872.6	62 050.6	104 822.0	78 679.3	22 587.4	56 092.0	55.0	37.2	28.7
ALABAMA	1 093.8	817.7	276.1	2 103.8	1 052.4	1 051.4	918.0	352.3	565.7	74.7	50.0	38.3
ALASKA	149.2	102.1	47.1	697.7	473.1	224.6	244.9	141.3	103.6	68.4	67.8	57.7
ARIZONA	989.0	595.4	393.6	1 522.7	588.6	934.1	774.6	240.0	534.6	60.2	38.6	30.9
ARKANSAS	618.2	459.8	158.5	1 013.5	527.3	486.2	419.3	165.5	253.8	74.3	52.0	39.5
CALIFORNIA	14 063.8	6 740.2	7 323.6	20 051.8	5 740.6	14 311.2	10 102.7	2 258.1	7 844.6	47.9	28.6	22.3
COLORADO	1 181.[illegible]	602.2	578.9	1 920.4	757.5	1 163.0	963.5	348.2	615.3	50.9	39.4	36.1
CONNECTICUT	1 944.5	988.5	955.9	2 546.4	1 116.9	1 429.5	1 162.2	396.7	765.5	50.8	43.8	34.1
DELAWARE	323.6	256.7	66.9	570.5	294.2	276.3	224.6	90.8	133.8	79.3	51.5	40.4
DISTRICT OF COLUMBIA	457.8	-	457.8	1 068.6	-	1 068.6	519.5	-	519.5	-	-	-
FLORIDA	3 183.7	1 990.0	1 193.7	4 770.8	1 700.0	3 070.8	2 302.4	641.9	1 660.5	62.5	35.6	27.8
GEORGIA	1 833.3	1 198.0	635.3	3 197.0	1 351.9	1 845.0	1 451.3	456.4	994.9	65.3	42.2	31.4
HAWAII	514.7	388.9	125.8	939.5	745.5	194.0	413.7	320.1	93.6	75.5	79.3	77.3
IDAHO	308.7	200.1	108.6	511.6	261.9	249.7	240.5	96.2	144.3	64.8	51.1	39.9
ILLINOIS	6 471.5	3 397.8	3 073.7	8 934.7	3 473.8	5 460.9	4 511.6	1 096.1	3 415.4	52.5	38.8	24.2
INDIANA	2 349.8	1 187.2	1 162.6	3 456.6	1 239.5	2 217.0	1 705.1	491.5	1 213.6	50.5	35.8	28.8
IOWA	1 428.1	759.4	668.7	2 107.8	813.2	1 294.6	1 008.2	318.6	689.6	53.1	38.5	31.6
KANSAS	1 040.6	527.8	512.8	1 550.9	539.3	1 011.6	787.8	274.8	513.1	50.7	34.7	34.8
KENTUCKY	1 168.2	860.9	307.3	2 062.8	1 227.2	835.6	882.5	401.4	481.1	73.6	59.4	45.4
LOUISIANA	1 562.5	1 105.1	457.4	2 690.9	1 299.1	1 391.8	1 294.3	520.2	774.1	70.7	48.2	40.1
MAINE	484.0	276.5	207.5	703.9	386.0	317.9	303.3	137.7	165.7	57.1	54.8	45.3
MARYLAND	2 221.6	1 272.4	949.2	3 391.9	1 224.1	2 167.8	1 603.5	455.7	1 147.8	57.2	36.0	28.4
MASSACHUSETTS	3 695.5	1 805.7	1 889.8	5 165.6	2 341.5	2 824.2	2 322.0	667.0	1 655.0	48.8	45.3	28.7
MICHIGAN	5 170.9	3 062.4	2 108.6	7 799.4	2 912.9	4 886.4	3 825.4	1 045.0	2 780.4	59.2	37.3	27.3
MINNESOTA	2 251.9	1 324.4	927.5	3 520.3	1 054.7	2 473.6	1 599.7	451.9	1 147.8	58.8	29.8	28.2
MISSISSIPPI	778.5	588.2	190.2	1 426.7	688.0	738.6	581.3	213.6	367.7	75.5	48.2	36.7
MISSOURI	2 021.2	1 050.3	970.8	3 155.6	1 205.8	1 949.8	1 452.7	436.5	1 016.2	51.9	38.2	30.0
MONTANA	367.4	182.8	184.5	586.8	302.5	284.3	263.8	101.8	162.0	49.7	51.5	38.5
NEBRASKA	691.3	319.5	371.8	1 051.8	424.8	627.0	571.1	188.3	382.7	46.2	40.3	32.9
NEVADA	319.9	180.9	139.0	542.7	191.3	351.4	257.5	81.0	176.5	56.5	35.2	31.5
NEW HAMPSHIRE	329.1	139.2	189.9	526.3	253.6	272.7	253.7	108.9	144.8	42.2	48.1	42.9
NEW JERSEY	4 083.2	1 626.3	2 456.9	5 910.7	1 838.8	4 071.9	2 749.6	649.8	2 099.8	39.8	31.1	23.6
NEW MEXICO	444.6	356.4	88.2	823.2	410.6	412.5	386.4	153.1	233.3	80.1	49.8	39.6
NEW YORK	14 484.9	7 018.5	7 466.4	22 750.3	5 255.9	17 494.5	10 087.2	2 147.2	7 940.0	48.4	23.1	21.2
NORTH CAROLINA	1 963.5	1 460.9	502.6	2 937.8	1 238.8	1 699.0	1 393.3	534.6	858.7	74.4	42.1	38.3
NORTH DAKOTA	271.5	157.8	113.7	475.4	243.3	232.1	214.4	93.7	120.7	58.1	51.1	43.7
OHIO	4 515.6	2 189.4	2 326.2	6 867.4	2 418.7	4 448.6	3 327.2	773.8	2 553.3	48.4	35.2	23.2
OKLAHOMA	973.9	649.4	324.5	1 766.9	932.8	834.0	790.3	305.4	484.8	66.6	52.7	38.6
OREGON	1 010.9	507.9	503.0	1 765.8	792.9	972.9	887.8	312.2	575.5	50.2	44.9	35.1
PENNSYLVANIA	6 272.3	3 863.0	2 409.4	8 840.2	3 929.7	4 910.5	3 862.5	1 152.7	2 709.8	61.5	44.5	29.8
RHODE ISLAND	497.5	300.9	196.6	699.3	379.1	320.3	323.1	137.6	185.5	60.4	54.2	42.6
SOUTH CAROLINA	902.1	682.9	219.2	1 511.7	732.5	779.2	726.8	276.3	450.5	75.7	48.4	38.0
SOUTH DAKOTA	313.1	133.3	179.8	520.6	254.5	266.2	234.2	84.5	149.7	42.5	48.8	36.0
TENNESSEE	1 425.7	887.5	538.2	2 445.9	1 020.5	1 425.3	1 144.4	362.8	781.6	62.2	41.7	31.7
TEXAS	4 476.2	2 572.0	1 904.3	7 245.9	2 912.6	4 333.4	3 456.2	936.0	2 520.2	57.4	40.1	27.0
UTAH	480.6	307.9	172.7	821.2	451.7	369.5	391.3	169.0	222.3	64.0	55.0	43.1
VERMONT	259.0	158.3	100.7	411.3	270.1	141.1	169.2	88.5	80.7	61.1	65.6	52.3
VIRGINIA	1 994.4	1 188.8	805.6	3 037.2	1 239.1	1 798.1	1 493.9	529.7	964.2	59.6	40.7	35.5
WASHINGTON	1 824.1	1 174.6	649.5	3 069.7	1 335.3	1 734.4	1 548.7	537.9	1 010.9	64.3	43.4	34.7
WEST VIRGINIA	697.2	529.4	167.8	1 249.7	769.5	480.2	525.2	229.6	295.6	75.9	61.5	43.7
WISCONSIN	2 720.8	1 628.0	1 092.8	3 757.0	1 260.1	2 496.9	1 833.8	555.5	1 278.3	59.8	33.5	30.2
WYOMING	175.9	97.1	78.8	368.4	176.6	191.8	173.7	60.0	113.7	55.2	47.9	34.5

Note: Because of rounding, detail may not add to totals. Local government data are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 26. Population and Personal Income: 1971-72

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1971[1]	
	July 1, 1972 (provisional estimates)	July 1, 1971 (provisional estimates)	Amount (millions)	Per capita
ALL STATES.	208 232 000	206 218 000	857 085	4 156
ALABAMA	3 510 000	3 487 000	10 765	3 087
ALASKA.	325 000	313 000	1 525	4 875
ARIZONA	1 945 000	1 862 000	7 287	3 913
ARKANSAS.	1 973 000	1 951 000	6 005	3 078
CALIFORNIA. . . .	20 468 000	20 286 000	94 118	4 640
COLORADO.	2 357 000	2 277 000	9 457	4 153
CONNECTICUT . . .	3 082 000	3 068 000	15 322	4 995
DELAWARE.	565 000	559 000	2 610	4 673
DISTRICT OF COLUMBIA	748 000	753 000	4 418	5 870
FLORIDA	7 259 000	7 025 000	27 611	3 930
GEORGIA	4 720 000	4 664 000	16 786	3 599
HAWAII.	809 000	790 000	3 694	4 738
IDAHO	756 000	737 000	2 511	3 409
ILLINOIS.	11 251 000	11 182 000	53 400	4 775
INDIANA	5 291 000	5 244 000	21 120	4 027
IOWA.	2 883 000	2 860 000	11 088	3 877
KANSAS.	2 258 000	2 257 000	9 460	4 192
KENTUCKY.	3 299 000	3 276 000	10 830	3 306
LOUISIANA	3 720 000	3 693 000	12 010	3 252
MAINE	1 029 000	1 012 000	3 416	3 375
MARYLAND.	4 056 000	4 007 000	18 119	4 522
MASSACHUSETTS . .	5 787 000	5 762 000	26 285	4 562
MICHIGAN.	9 082 000	8 996 000	39 850	4 430
MINNESOTA	3 896 000	3 860 000	15 564	4 032
MISSISSIPPI . . .	2 263 000	2 250 000	6 273	2 788
MISSOURI . . .	4 753 000	4 717 000	18 587	3 940
MONTANA. . . .	719 000	710 000	2 575	3 629
NEBRASKA . . .	1 525 000	1 508 000	6 077	4 030
NEVADA	527 000	510 000	2 460	4 822
NEW HAMPSHIRE.	771 000	758 000	2 877	3 796
NEW JERSEY . .	7 367 000	7 305 000	35 146	4 811
NEW MEXICO . .	1 065 000	1 045 000	3 448	3 298
NEW YORK . . .	18 366 000	18 349 000	91 742	5 000
NORTH CAROLINA	5 214 000	5 158 000	17 661	3 424
NORTH DAKOTA .	632 000	628 000	2 222	3 538
OHIO	10 783 000	10 739 000	44 833	4 175
OKLAHOMA . . .	2 634 000	2 600 000	9 140	3 515
OREGON	2 182 000	2 139 000	8 470	3 959
PENNSYLVANIA .	11 926 000	11 901 000	49 349	4 147
RHODE ISLAND .	968 000	959 000	3 957	4 126
SOUTH CAROLINA	2 665 000	2 633 000	8 274	3 142
SOUTH DAKOTA .	679 000	674 000	2 321	3 441
TENNESSEE. . .	4 031 000	3 994 000	13 183	3 300
TEXAS.	11 649 000	11 428 000	42 582	3 726
UTAH	1 126 000	1 095 000	3 768	3 442
VERMONT. . . .	462 000	454 000	1 650	3 638
VIRGINIA . . .	4 764 000	4 720 000	18 400	3 899
WASHINGTON . .	3 443 000	3 442 000	14 221	4 132
WEST VIRGINIA.	1 781 000	1 768 000	5 789	3 275
WISCONSIN. . .	4 520 000	4 473 000	17 496	3 912
WYOMING. . . .	345 000	339 000	1 331	3 929

[1]U.S. Department of Commerce, Survey of Current Business, August 1972.

DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in State Government Finances in 1972.

Air Transportation—For State and local governments, comprises provision of Airports and related activities. Includes also Federal subsidies and aids to air transportation.

Assistance and Subsidies—Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government. For local governments, this object category comprises only direct Cash Assistance Payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. Construction comprises production of fixed works and structures and of additions, replacements, and major alterations, including design, site improvement, and provision of facilities that are integral parts of a structure. Equipment comprises apparatus, furnishings, office machines, motor vehicles, and the like, having an expected life of more than 5 years. Includes acquisition of aircraft, rockets, naval vessels, and other military equipment. Amounts for rentals and normal equipment repairs are classed as current operation expenditure.

Cash and Security Holdings—Cash and deposits (including demand and time deposits) and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

Charges and Miscellaneous General Revenue—Current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. Current Charges comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition, and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions, and gross income of commercial-type activities (parking lots, school lunch programs, and the like). Interest Earnings consist of earnings on deposits and securities, other than such earnings of insurance trust funds. Special Assesments are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the costs of such improvements, and apportioned according to the assumed benefits to the property affected.

Corporation Net Income Taxes—Taxes on net income of corporations. Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses. See *Individual Income Taxes.*

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities. Detention pending trial, as in municipal jails, is classed under *Police Protection.*

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

Debt—All long-term credit obligations of the government and its agencies, and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages, and "revenue" bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments, or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus *Long-Term Debt Offsets.*

SELECTED TERMS

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments; i.e., all expenditure other than *Intergovernmental Expenditure.*

Education—Provision or support of schools and other educational facilities and services. The Local Schools category comprises all direct expenditure by local governments for education, other than any direct spending for institutions of higher education, and any direct State government spending for operation of, or facilities and supplies for, elementary and secondary public schools. Institutions of Higher Education include facilities and activities of all educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under natural resources, and university-operated hospitals serving the public are classed under hospitals. These educational categories include related services such as pupil transportation, school milk and lunch programs, cafeterias, health and recreational programs, and the like. Revenue and expenditure for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis. Other Education includes all Federal expenditure for education (with the service academies, however, classified as part of *National Defense and International Relations),* State supervision of schools and colleges, and State tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans, and other special classes.

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

Financial Administration—Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also *General Control.*

General Control—Governing body, courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also *Financial Administration.*

General Debt—All *Debt* other than that incurred to finance a *Utility.*

General Expenditure—All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure (see text).

General Public Buildings (State-local)—Public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue—All revenue of a government except utility revenue, liquor stores revenue, and insurance-trust revenue (see text). All tax revenue and all intergovernmental revenue even if designated for employee-retirement of local utility purposes, is classed as general revenue.

Health—Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways—Streets, highways, and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities, and ferries.

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

Housing and Urban Renewal—Housing and redevelopment projects and any promotion or support of private housing and redevelopment activities.

Individual Income Taxes—Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like. All amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

Insurance Trust System—A government-administered program for employee retirement and social insurance protection relating to unemployment compensation, workmen's compensation, Old Age, Survivors', Disability, and Health Insurance, and the like. Insurance Trust Revenue comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. Insurance Trust Expenditure corresponds with the character and object category, Insurance Benefits and Repayments, and comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

Interest Expenditure—Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for local utility purposes, is classed under general expenditure. General expenditure for interest is

not allocated to particular functions (education, highways, etc.), but, is classed functionally as Interest on General Debt.

Intergovernmental Transactions—Intergovernmental Revenue and Intergovernmental Expenditure comprise, respectively payments from one government to another as grants-in-aid, shared revenues, payments in lieu of taxes, or reimbursements for governmental services (see text). Excludes amounts for the purchase of commodities, property, or utility services, any tax levied as such on facilities of the payer, and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). Intergovernmental Revenue From State Government includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

Libraries—Public libraries operated by State and local governments and support of other library services.

Liquor Stores—Alcoholic beverage distribution facilities are operated by 17 State governments and by some counties and small municipalities in a few States. Liquor Stores Expenditure comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure. Liquor Stores Revenue consists of amounts received from sales of liquor stores (exclusive of any distinctive tax revenue they collect).

Local Parks and Recreation—Local government parks, playgrounds, and playfields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities, such as auditoriums, museums, stadiums, zoos, auto camps, recreation piers, and boat harbors. See also *Natural Resources.*

Long-Term Debt Offsets—Funds specifically held for retirement of long-term debt, including such deposits with fiscal agents.

National Defense and International Relations—See discussion of this Federal category in the introductory text.

Natural Resources—Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes Federal and State parks, agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects. See also *Local Parks and Recreation.*

Parking Facilities—Provision for and any direct operation by local governments of public-use garages and other parking facilities, including purchase and maintenance of on-street and off-street parking meters.

Personal Services—Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before deductions for taxes, retirement plans, or other purposes.

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

Postal Service—See introductory text.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance Payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its *Hospitals* and *Health* agencies are classed under those headings.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind" (see text).

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. General Sales or Gross Receipts Taxes comprise such taxes which are applicable with only specified exceptions to all types of goods, or of goods and services, or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under various Selective Sales and Gross Receipts Taxes categories.

Sale of Property—Receipts from sale of real property and improvements. Excludes receipts from disposition of commodities, equipment, and other personal property and from the sale of securities.

Sanitation—Local government activities relating to Sewerage, consisting of the provision of sanitary and storm sewers and sewage disposal facilities and services, and Sanitation Other Than Sewerage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering, and activities to limit air and water pollution are classed under *Health.*

Social Insurance Administration—For State and local governments, consists of *Employment Security Administration* activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

Space Research and Technology—Federal space activities, comprising primarily programs of the National Aeronautics and Space Administration.

Taxes—Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

Utility—A water supply, electric light and power, gas supply, or transit system owned and operated by a local government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function served). Utility Debt comprises all debt incurred to finance a utility system, including any such full-faith and credit obligations of the parent government.

Water Transport and Terminals--Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities. Includes Federal subsidies and other aids for ship construction, merchant marine operations, and other water transportation activities.