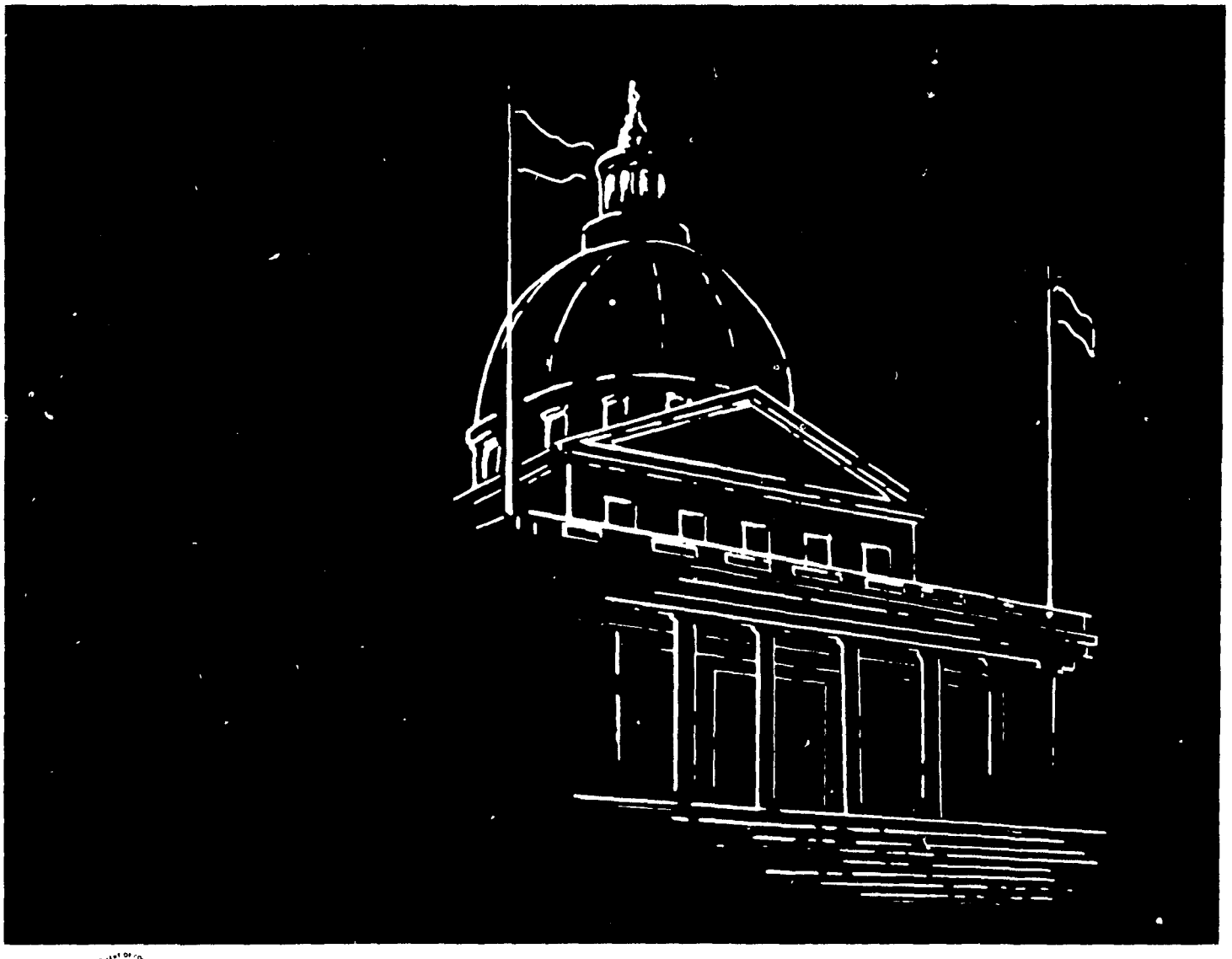
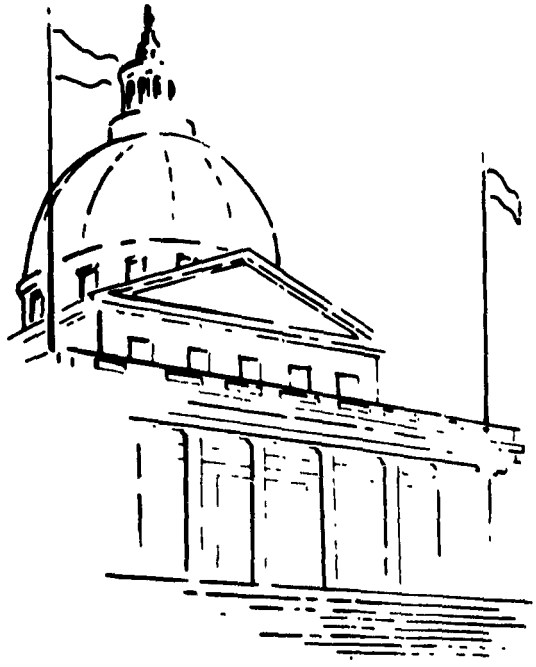
GOVERNMENTAL FINANCES IN 1972-73

GF73 No. 5



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

GOVERNMENT FINANCES/GF73 No. 5



GOVERNMENTAL FINANCES IN 1972-73

Issued October 1974

U. S. DEPARTMENT OF COMMERCE Frederick B. Dent, Secretary
David W. Ferrel, Acting Assistant Secretary for Economic Affairs

Social and Economic Statistics Administration
Edward D. Failor, Administrator

BUREAU OF THE CENSUS Vincent P. Barabba, Director
Robert L. Hagan, Deputy Director

Social and Economic Statistics Administration
Edward D. Failor, Administrator

BUREAU OF THE CENSUS
Vincent P. Barabba, Director
Robert L. Hagan, Deputy Director
Shirley Kallek, Acting Associate Director
for Economic Fields

GOVERNMENTS DIVISION
Sherman Landau, Acting Chief

ACKNOWLEDGMENTS—This report was prepared in the Governments Division by the Finance Branch, headed by **Vance Kane**, under the direction of **Maurice Criz**, Assistant Division Chief for Economic Statistics. Data were assembled by the Eastern Sector Branch headed by **Charles Meyer** and the Western Sector Branch by **Richard J. Neach** under the direction of **John R. Coleman**, Assistant Division Chief for Survey Operations.

Data processing operations, directed by **Geneva Hines**, were planned and scheduled by the Computer Utilization staff of the Governments Division and carried out by the Computer Services Division. The Publications Services Division, Social and Economic Statistics Administration, provided advice and service in the preparation of copy for publication. Publication copy was prepared, in part, in the Governments Division under the supervision of **Helen D. Files**.

The cooperation of the thousands of State and local officials in providing information for this report is gratefully acknowledged.

Library of Congress Catalog Card Number: A59-10097

SUGGESTED CITATION

U.S. Bureau of the Census, Governmental Finances in 1972-73

Series GF 73-No. 5

U.S. Government Printing Office, Washington, D.C. 1974

For sale by the Superintendent of Documents, Government Printing Office
Washington, D.C., 20402, or any Department of Commerce
District Offices, Price $1.15

CONTENTS

Page

Introduction. 1

Table

1. Historical Summary, Finances of all Governments (Federal, State, and Local): 1969-70 to 1972-73 15
2. Historical Summary, Finances of the Federal Government: 1969-70 to 1972-73 16
3. Historical Summary, Finances of State and Local Governments: 1969-70 to 1972-73 18
4. Governmental Revenue, by Source, by Level of Government: 1972-73 . 20
5. Governmental Expenditure, by Type and by Character and Object, by Level of Government: 1972-73 21
6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1972-73. 22
7. Direct General Expenditure, by Function, by Level of Government: 1972-73. 23
8. Detail of Federal Expenditure for Selected Categories: 1972-73. 24
9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1972-73 25
10. State and Local Government Expenditure for Personal Services, by Function: 1972-73. 26
11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1972-73. 26
12. Governmental Insurance Trust Revenue and Expenditure, by Type of Insurance Trust System, by Level of Government: 1972-73 27
13. Finances of Employee-Retirement Systems of State and Local Governments: 1972-73. 28
14. Indebtedness and Debt Transactions of State and Local Governments: 1972-73. 28
15. Cash and Security Holdings of State and Local Governments, by Type and Purpose of Holding: 1972-73. 29
16. Selected Items of Local Government Finances, by Type of Government: 1972-73. 30
17. General Revenue of State and Local Governments by Source, by Level of Government: 1972-73. 31
18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73. 34
19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1972-73. 40

Contents--Continued

Table	Page
20. Capital Outlay of State and Local Governments in Total and for Selected Functions: 1972-73	43
21. Revenue and Expenditure of Locally Operated Public Utilities: 1972-73	44
22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1972-73	45
23. Origin and Allocation, by Level of Government, of General Revenue of State and Local Governments: 1972-73	49
24. Relation of Selected Items of State and Local Government Finances to Personal Income: 1972-73	50
25. Selected Items of State and Local Government Finances by Level of Government: 1972-73	51
26. Population and Personal Income: 1972-73	52
Definitions of Selected Terms	53

INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $426.2 billion for fiscal 1972-73, up $44.3 billion from the prior year. Tax revenues collected by all governments in 1972-73 came to $286.6 billion, as compared to $262.5 billion for 1971-72.[1]

Governmental expenditures in fiscal 1972-73 were $432.6 billion, up $35.2 billion from the prior year sum of $397.4 billion.

Indebtedness of all governments at the end of fiscal 1972-73 was $646.6 billion, including a Federal public debt (as of June 30, 1973) of $458.1 billion. State and local government debt increased $14.0 billion during fiscal 1972-73 to a record total of $188.5 billion.

[1]The financial statistics for 1972-73 relate to governmental fiscal years which ended June 30, 1973, 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 1973, 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 October 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 trust 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

Table A. Governmental Revenue: 1972-73

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	426,172	247,849	129,800	129,082	100.0	100.0	100.0	100.0	11.6	11.0	14.7
Intergovernmental revenue	([1])	-	32,692	47,866	-	-	25.2	37.1	-	-	25.6
Revenue from own sources	426,172	247,849	97,108	81,216	100.0	100.0	74.8	62.9	11.6	11.0	12.5
General revenue from own sources	338,534	187,613	80,432	70,489	79.4	75.7	62.0	54.6	10.2	9.0	11.7
Taxes	286,595	165,493	68,069	53,032	67.2	66.8	52.4	41.1	9.2	7.6	11.3
Charges and miscellaneous general revenue	51,939	22,120	12,363	17,456	12.2	8.9	9.5	13.5	16.2	20.3	13.4
Current charges	35,349	14,455	8,609	12,285	8.3	5.8	6.6	9.5	13.3	15.8	11.6
All other	16,590	7,665	3,754	5,171	3.9	3.1	2.9	4.0	23.0	29.6	17.8
Utility revenue	8,622	-	-	8,622	2.0	-	-	6.7	10.7	-	10.7
Liquor stores revenue	2,276	-	1,985	291	0.5	-	1.5	0.2	4.0	-	4.0
Insurance trust revenue	76,740	60,236	14,690	1,814	18.0	24.3	11.3	1.4	18.7	17.5	23.2

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

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

of the general 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

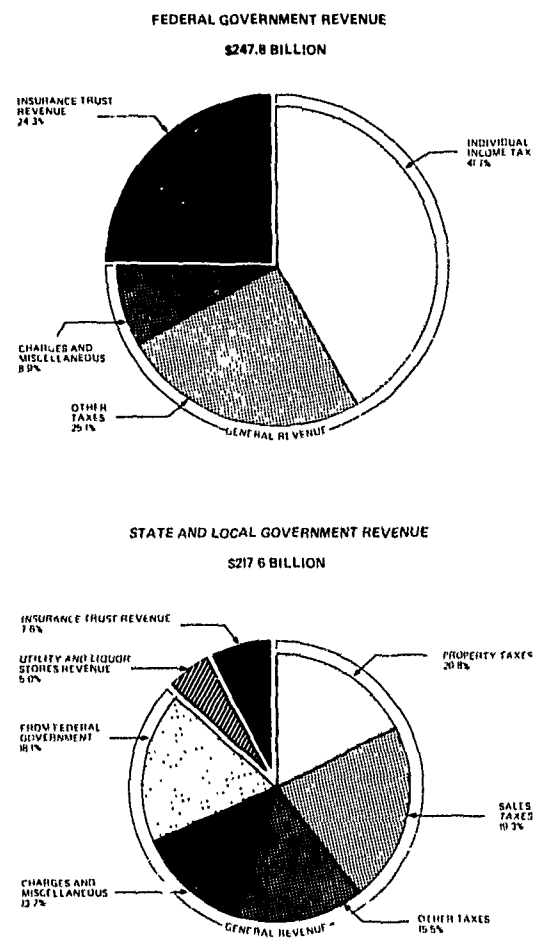
The national totals of governmental revenue, presented by level of government in table 4 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1972-73 as follows:

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	426,172	100.0
Federal.....	247,849	58.1
State.....	97,108	22.8
Local.....	81,216	19.1

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 19.1 percent to 30.0 percent 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.....	426,172	100.0
Federal.....	208,593	48.9
State.....	89,837	21.1
Local.....	127,743	30.0

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1972-73



The Federal General Revenue Sharing program represented a new source of State and local revenue in fiscal 1973. Total funds distributed to States in this program amounted to $2.3 billion; an additional $4.4 billion was paid to local governments (cities, towns, townships and counties) in fiscal 1973 (see tables 2 and 8).

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, 57.7 percent was collected by the Federal Government, 23.8 percent by State governments, and 18.5 percent by local governments.

More recent estimated national State-local tax aggregates for the 12 months ending March 31, 1974 are shown in the following distribution (from Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, January-March 1974):

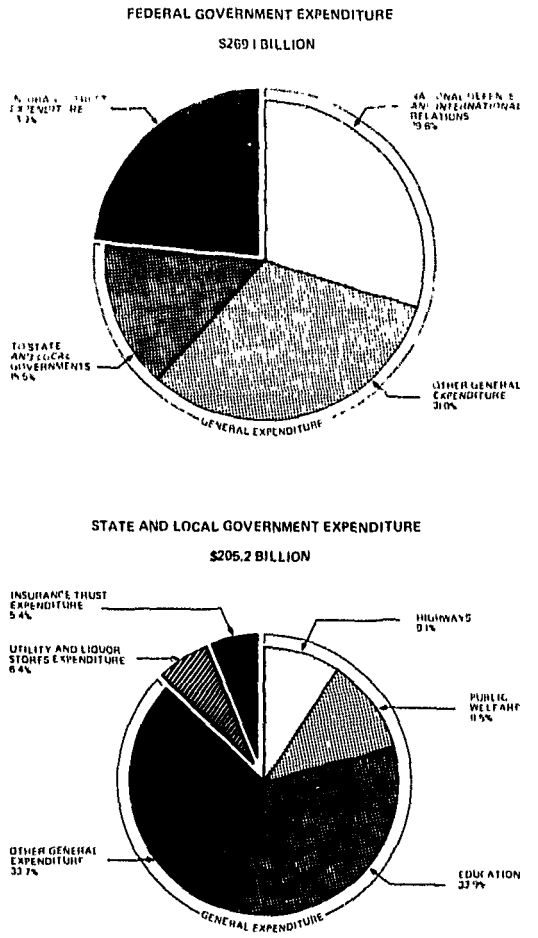
Level of government	Amount (millions of dollars)	Percent
All State and local taxes.	127,523	100.0
State.....	72,499	56.9
Local.....	55,024	43.1
By type of tax:		
Property.....	48,179	37.8
Other than property.....	79,344	62.2
General sales and gross receipts.....	25,135	19.7
Motor fuel sales.....	8,282	6.5
Individual income.....	19,493	15.3
Motor vehicle and operators' licenses..	3,992	3.1
Corporation net income	5,630	4.4
All other.....	16,812	13.2

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 55.0 percent of Federal current charges revenue, and "natural resources" charges, comprised mainly of agricultural product sales, provided 22.6 percent. Other components of Federal current charges include amounts received for equipment, services and supplies related to national defense and international relations (7.3 percent), housing and urban renewal rental and insurance premium payments (3.6 percent), and many other items.

State and local government amounts from current charges are derived mainly from higher education institutional fees and charges (25.7

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1972-73



percent), hospital charges (22.6 percent), school lunch sales (7.2 percent), and sewerage charges (7.1 percent).

Interest earnings comprised the major part (34.4 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.

Table B. **Tax Revenue: 1972-73**

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	286,595	165,493	68,069	53,032	100.0	100.0	100.0	100.0	9.2	7.6	11.3
Income	162,818	139,399	21,012	2,406	56.8	81.2	30.9	4.5	11.1	9.8	19.2
Individual	121,240	103,246	15,587	2,406	42.3	62.4	22.9	4.5	10.2	9.0	18.1
Corporation	41,578	36,153	5,425	-	14.5	21.8	8.0	-	13.7	12.4	22.8
Property	45,283	(X)	1,312	43,970	15.8	-	1.9	82.9	7.5	(X)	7.5
Sales, gross receipts, and customs	61,769	19,722	37,123	4,924	21.6	11.9	54.5	9.3	7.3	-1.9	12.2
Customs duties	3,188	3,188	-	-	1.1	1.9	(X)	(X)	-3.0	-3.0	(X)
General sales and gross receipts	22,992	(X)	19,793	3,199	8.0	-	29.1	6.0	13.3	(X)	13.3
Selective sales and gross receipts	35,588	16,534	17,330	1,725	12.4	10.0	25.5	3.3	4.6	-1.7	10.8
All other	16,725	6,372	8,322	1,732	5.8	3.9	12.7	3.3	2.9	-5.3	8.7

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

- Represents zero or rounds to zero. X Not applicable.

Total insurance trust revenue represents 18.0 percent of all government revenue. Such revenue consists primarily (93.9 percent) of employer and employee payments; the remainder (6.1 percent) consists of investment earnings of State and local government trust systems. Insurance trusts administered by the Federal government received 78.5 percent of total governmental insurance trust receipts; State funds accounted for 19.1 percent, and local government systems, 2.4 percent.

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 1972-73:

Level of government	Amount (millions of dollars)	Percent
Total expenditure...	432,594	100.0
Federal.....	227,399	52.6
State.....	78,014	18.0
Local.....	127,181	29.4

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...	432,594	100.0
Federal.....	269,065	62.2
State.....	87,435	20.2
Local.....	76,094	17.6

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 56.6 percent of direct governmental expenditures during fiscal 1972-73. About 58 percent of such outlays were

Table C. Governmental Expenditure, by Character and Object: 1972-73

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.	432,594	269,065	118,836	127,983	100.0	100.0	100.0	100.0	8.8	11.1	8.7
Intergovernmental expenditure.....	([1])	41,666	40,822	802	-	15.5	34.4	0.6	-	24.1	([1])
Direct expenditure.....	432,594	227,399	78,014	127,181	100.0	84.5	65.6	99.4	8.8	9.0	8.7
Current operation.....	215,034	106,186	44,838	94,010	56.6	39.5	37.7	73.5	8.5	6.0	10.5
Capital outlay.....	55,348	20,091	14,677	20,580	12.8	7.5	12.4	16.1	0.5	-3.5	3.0
Assistance and subsidies.....	30,725	18,538	6,897	5,290	7.1	6.9	5.8	4.1	9.8	12.7	5.7
Interest on debt.....	26,160	18,332	2,434	5,394	6.0	6.8	2.0	4.2	9.0	7.1	13.6
Insurance benefits and repayments.....	75,326	64,252	9,167	1,907	17.4	23.9	7.7	1.5	16.6	18.8	5.1
Exhibit: Expenditure for personal services..	142,599	56,557	24,161	61,881	33.0	21.0	20.3	48.4	7.5	4.9	9.4

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

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

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 operation expenditures was spent by the Federal Government (43.3 percent), with local governments expending 38.4 percent and the remainder by the States.

Capital outlay accounted for 12.8 percent of direct governmental expenditures during fiscal 1972-73. 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 7.1 percent of direct governmental expenditure during fiscal 1972-73. About 60.3 percent of these outlays was made by the Federal Government. State and local governments about equally shared the remaining 39.7 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 70 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 17.4 percent of all governmental expenditures in fiscal 1973 and largely consisted of Federal payments (85.3 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 about one-third of all governmental expenditures, with the Federal and local governments each accounting for about 40 percent. Federal military personnel allowances account for 37.7 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (55.4 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (34.3 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 1971-72.

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 23.1 percent of all general expenditures. Federal payments in this area, accounting for 38.9 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. The relative importance of defense and intergovernmental relations expenditure to total general expenditures for current and prior years is given below:

Fiscal year	Expenditure for national defense and international relations as a percent of total general expenditure of--	
	The Federal Government	All governments
1972-73...	38.9	23.1
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

Education ranks second in governmental expenditure, amounting to 22.0 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 45.4 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...	14,783	41,598	51,364
Intergovernmental expenditure.....	8,666	23,316	74
Direct expenditure.	6,117	18,283	51,290
Local schools....	-	480	48,309
Institutions of higher education	-	14,248	2,980
Other.....	6,117	3,555	-

- Represents zero or rounds to zero.

Table D. Governmental Expenditure by Function: 1972-73

Item	Amount (millions of dollars)	Percent of total	Percent of general expenditure	Percent increase or decrease (-) from prior fiscal year		
				All governments	Federal	State and local[1]
Total expenditure.	432,594	100.0	(X)	8.8	11.1	8.7
Direct general expenditure.....	344,233	79.6	100.0	7.1	8.9	8.5
National defense and international relations.....	79,624	18.4	23.1	0.5	0.5	(X)
All other general expenditure....	264,609	61.2	76.9	9.3	15.0	8.5
Education.....	75,690	17.5	22.0	8.1	13.3	7.2
Highways.....	19,173	4.4	5.6	-1.4	5.3	-2.1
Interest on general debt.....	25,117	5.8	7.3	8.8	7.1	13.8
Natural resources.....	16,372	3.8	4.8	15.2	17.4	5.4
Public welfare.....	26,967	6.2	7.8	14.5	-1.6	11.9
Health and hospitals.....	18,669	4.3	5.4	9.6	20.3	7.6
Postal service.....	9,572	2.2	2.8	2.2	2.2	(X)
Veterans' services, n.e.c.....	7,351	1.7	2.1	6.8	6.8	(X)
Police protection.....	7,331	1.7	2.1	12.3	12.1	12.3
Sanitation.....	5,322	1.2	1.5	12.5	(X)	12.5
Local fire protection.....	2,770	0.6	0.8	7.5	(X)	7.5
Other functions.....	50,275	11.6	14.6	12.4	40.4	14.7
Utility expenditure.....	11,204	2.6	(X)	15.5	(X)	15.5
Liquor stores expenditure.....	1,831	0.4	(X)	6.6	(X)	6.6
Insurance trust expenditure.....	75,326	17.4	(X)	16.6	18.8	5.1

- 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, 10.0 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 84.1 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 13 percent 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 substantial amounts for intergovernmental payments, as can be seen from the tabulation below (in millions of dollars):

Item	Federal	State	Local
Total highway expenditure.....	5,834	15,025	6,599
Intergovernmental expenditure.....	5,276	2,953	56
Direct expenditure.....	558	12,072	6,543
Capital outlay.....	65	9,120	2,339
Construction.....	56	8,005	1,913
Other capital outlay	9	1,115	426
Current operation.....	493	2,951	4,204

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 1972-73 are shown below (in millions of dollars):

Item	Federal	State	Local
Total public welfare expenditure.	15,482	21,678	9,702
Intergovernmental expenditure.....	12,097	7,532	267
Direct expenditure.....	3,385	14,147	9,435
Categorical cash assistance.....	67	5,556	4,752
Other cash assistance.	27	223	538
Other public welfare..	3,291	8,367	4,145

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 74 percent 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 16.7 percent of all general government expenditures in fiscal 1972-73, as indicated by purpose in the table below:

Item	Amount (millions of dollars)	Percent of all direct general expenditure
Space research and technology	3,270	0.9
Housing and urban renewal....	7,345	2.1
Financial administration.....	4,614	1.3
General control.....	4,582	1.3
Water transport and terminals	2,542	0.7
Air transportation.....	3,147	0.9
Parks and recreation.....	2,561	0.7
Correction.....	2,523	0.7
Social insurance administration.....	2,525	0.7
General public buildings (State-local).....	1,682	0.5
Libraries.....	877	0.3
All other and unallocable....	21,753	6.3

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 table 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 $646.6 billion at the end of fiscal 1972-73. Federal indebtedness on June 30, 1973 was $458.1 billion, of which $123.4 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 1971-72
Debt outstanding, total.....	188,485	8.0
Long-term.....	172,605	8.7
Full faith and credit....	102,945	7.4
Nonguaranteed.....	69,660	10.6
Short-term.....	15,879	1.0
Net long-term debt outstanding.....	158,751	7.7

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. Nearly one-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 1971-72
Total.....	185,590	100.0	17.4
Insurance trust systems.....	91,760	49.4	13.8
Unemployment compensation.....	9,830	5.3	8.6
Employee retirement.....	78,448	42.3	14.8
Other.....	3,482	1.9	7.3
Other than insurance trust systems.....	93,829	50.6	21.1
Cash and deposits.	46,099	24.8	24.4
Federal securities	24,671	13.3	10.3
State and local government securities.....	1,972	1.1	15.9
Nongovernmental securities.....	21,087	11.4	28.6

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 1973 provides statistics for the individual States, and City Government Finances in 1972-73 shows data for the 405 cities and urban townships having more than 50,000 population. Local Government Finances in Selected Metropolitan Areas and Large Counties in 1972-73 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 1972-73 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, 1972-73	
	Lowest State[1]	Highest State[1]
Total general revenue	635.10	1,650.66
From Federal Government	104.57	838.08
All general revenue from own sources	458.77	1,073.56
Tax revenue	341.94	893.61
Property tax	46.28	357.90
Other taxes	130.25	573.35
Charges and miscellaneous general revenue	91.25	519.68
Total general expenditure	548.31	2,376.36
Education	209.89	867.29
Local schools	136.69	643.09
Institutions of higher education	43.41	198.92
Highways	64.92	384.22
Public welfare	43.81	267.08
Health and hospitals	31.19	186.40
Police protection	13.25	120.22
Local fire protection	4.55	34.22
Sewerage	3.56	67.58
Total debt outstanding	210.51	1,903.47

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

The Federal Government supplied 20.6 percent of total general revenue of State and local governments during fiscal 1972-73. This proportion varied considerably, however, with Federal payments generally ranging from about 15 percent of the aggregate in some States up to more than 37 percent in two instances, as shown in table 23. The impact of other intergovernmental transactions is also indicated by this table, which summarizes 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 1972-73 are related to personal income in the various States, as estimated for calendar 1972 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, 1972-73	
	Median State[1]	Range among individual States[1]
GENERAL REVENUE		
Total	203.04	159.68-322.26
From Federal Government	47.96	24.07-133.42
All State and local sources	156.34	129.36-207.01
Taxes	122.63	97.57-169.52
Property taxes	44.18	13.64-74.11
Charges and miscellaneous	35.09	21.19-102.63
GENERAL EXPENDITURE		
Total	193.69	153.34-469.30
Education	76.41	53.83-171.28
Local schools	52.13	40.30-127.00
Highways	25.15	11.10-59.02
Public welfare	20.39	10.66-42.52
Health and hospitals	12.87	7.78-29.67

[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" 1973 data presented in The Budget of the United States Government for the Fiscal Year 1975. 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 1973. 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 probabilites 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 1972-73 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:

1973	209,851,000
1972	208,232,000
1971	206,256,000
1970	203,235,298

Population data used to derive 1972-73 per capita amounts for individual States appear in table 26.

PRECEDING PAGE BLANK NOT FILMED

Table 1. Historical Summary, Finances of all Governments (Federal, State, and Local): 1969-70 to 1972-73

Item	Amount (millions of dollars)				Per capita			
	1972-73	1971-72	1970-71	1969-70	1972-73	1971-72	1970-71	1969-70
REVENUE								
TOTAL	426 172	381 849	342 489	333 810	2 030.83	1 833.77	1 660.50	1 642.48
GENERAL REVENUE	338 534	307 222	275 669	272 480	1 613.21	1 475.38	1 336.54	1 340.71
TAXES	286 595	262 534	232 292	232 877	1 365.71	1 260.78	1 126.04	1 145.85
INDIVIDUAL INCOME	121 240	109 974	98 130	101 224	577.74	528.13	475.77	498.06
CORPORATION INCOME	41 578	36 582	30 209	36 567	198.13	175.68	146.46	179.92
SALES, GROSS RECEIPTS AND CUSTOMS	61 769	57 589	52 660	48 619	294.35	276.56	255.31	239.22
PROPERTY	45 283	42 133	37 852	34 054	215.79	202.34	183.51	167.56
OTHER	16 725	16 256	13 402	12 413	79.70	78.07	64.98	61.08
CHARGES AND MISCELLANEOUS GENERAL REVENUE	51 939	44 688	43 417	39 603	247.50	214.61	210.50	194.86
UTILITY AND LIQUOR STORES REVENUE	10 898	9 975	9 359	8 614	51.93	47.90	45.38	42.38
INSURANCE TRUST REVENUE[1]	76 740	64 654	57 461	52 716	365.69	310.49	278.59	259.38
EMPLOYEE RETIREMENT	12 208	10 493	9 366	8 206	58.17	50.39	45.41	40.38
UNEMPLOYMENT COMPENSATION	5 077	3 713	3 215	3 224	24.19	17.83	15.59	15.86
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	56 070	47 341	41 909	38 485	267.19	227.35	203.19	189.36
OTHER	3 385	3 108	2 971	2 802	16.13	14.93	14.40	13.79
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	432 594	397 427	369 423	332 985	2 061.43	1 908.58	1 791.09	1 638.42
CURRENT OPERATION	245 034	225 760	214 713	197 020	1 167.66	1 084.14	1 041.00	969.42
CAPITAL OUTLAY	55 348	55 053	48 823	47 519	263.75	264.38	236.71	233.82
CONSTRUCTION	32 875	32 908	31 051	28 402	156.66	158.04	150.55	139.75
EQUIPMENT	17 736	17 928	13 660	15 893	84.52	86.10	66.23	78.20
LAND AND EXISTING STRUCTURES	4 736	4 217	4 113	3 225	22.57	20.25	19.94	15.87
ASSISTANCE AND SUBSIDIES	30 725	27 983	25 357	20 764	146.41	134.38	122.94	102.17
INTEREST ON DEBT	26 160	24 007	22 503	19 160	124.66	115.29	109.10	94.27
INSURANCE BENEFITS AND REPAYMENTS	75 326	64 624	58 028	48 521	358.95	310.35	281.34	238.74
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	142 599	132 596	120 107	110 499	679.52	636.77	582.32	543.70
EXPENDITURE, BY FUNCTION								
TOTAL	432 594	397 427	369 423	332 985	2 061.43	1 908.58	1 791.09	1 638.42
GENERAL EXPENDITURE	344 233	321 389	301 096	275 017	1 640.37	1 543.42	1 459.82	1 353.19
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 624	79 258	80 910	84 253	379.43	380.62	392.28	414.56
POSTAL SERVICE	9 572	9 366	8 683	7 722	45.61	44.98	42.10	38.00
SPACE RESEARCH AND TECHNOLOGY	3 270	3 369	3 334	3 691	15.58	16.18	16.16	18.16
EDUCATION	75 690	69 990	64 042	55 771	360.68	336.12	310.50	274.42
HIGHWAYS	19 173	19 442	18 396	16 746	91.36	93.37	89.19	82.40
PUBLIC WELFARE	26 967	23 558	20 446	17 517	128.51	113.13	99.13	86.19
HOSPITALS	13 662	12 643	11 141	9 693	65.10	60.72	54.02	47.69
HEALTH	5 007	4 390	3 694	3 895	23.86	21.08	17.91	19.16
POLICE PROTECTION	7 331	6 530	5 706	4 903	34.93	31.36	27.66	24.12
NATURAL RESOURCES	16 372	14 215	13 740	11 469	78.02	68.27	66.62	56.43
HOUSING AND URBAN RENEWAL	7 345	5 411	4 467	3 189	35.00	25.99	21.66	15.69
AIR TRANSPORTATION	3 147	3 575	3 176	2 065	15.00	17.17	15.40	10.16
WATER TRANSPORT AND TERMINALS	2 542	2 249	2 150	1 904	12.11	10.80	10.42	9.37
CORRECTION	2 523	2 219	1 979	1 709	12.02	10.66	9.59	8.41
SOCIAL INSURANCE ADMINISTRATION	2 525	2 291	2 031	1 790	12.03	11.00	9.85	8.81
FINANCIAL ADMINISTRATION	4 614	4 047	3 612	3 284	21.99	19.44	17.51	16.16
GENERAL CONTROL	4 582	4 085	3 567	3 086	21.83	19.62	17.29	15.18
INTEREST ON GENERAL DEBT[1]	25 117	23 077	21 688	18 411	119.69	110.82	105.15	90.59
OTHER AND UNALLOCABLE	35 170	31 676	28 334	23 919	167.60	152.12	137.37	117.69
UTILITY AND LIQUOR STORES EXPENDITURE	13 035	11 414	10 300	9 447	62.12	54.81	49.94	46.48
INSURANCE TRUST EXPENDITURE	75 326	64 624	58 028	48 521	358.95	310.35	281.34	238.74
EMPLOYEE RETIREMENT	10 379	8 562	7 414	6 399	49.46	41.12	35.95	31.49
UNEMPLOYMENT COMPENSATION	4 154	4 861	4 803	2 816	19.79	23.34	23.29	13.86
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	56 371	46 949	41 959	35 828	268.62	225.46	203.43	176.29
OTHER	4 422	4 252	3 851	3 478	21.07	20.42	18.67	17.11
INDEBTEDNESS								
DEBT AT END OF FISCAL YEAR	646 627	601 762	556 957	514 489	3 081.36	2 889.86	2 700.32	2 531.49

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: 1969-70 to 1972-73

Item	Amount (millions of dollars)				Per capita			
	1972-73	1971-72	1970-71	1969-70	1972-73	1971-72	1970-71	1969-70
REVENUE								
TOTAL	247 849	223 378	202 544	205 562	1 181.07	1 072.74	982.00	1 011.45
GENERAL REVENUE	187 613	172 122	156 887	163 582	894.03	826.59	760.64	804.89
TAXES	165 493	153 733	137 277	146 082	788.62	738.28	665.57	718.78
INDIVIDUAL INCOME	103 246	94 737	86 230	90 412	492.00	454.96	418.07	444.86
CORPORATION INCOME	36 153	32 166	26 785	32 829	172.28	154.47	129.86	161.53
SALES, GROSS RECEIPTS AND CUSTOMS	19 722	20 101	19 427	18 297	93.98	96.53	94.19	90.03
CUSTOMS DUTIES	3 188	3 287	2 591	2 430	15.19	15.79	12.56	11.96
MOTOR FUEL	4 402	4 167	3 918	3 776	20.98	20.01	19.00	18.58
ALCOHOLIC BEVERAGES	5 129	5 089	4 781	4 726	24.44	24.44	23.18	23.25
TOBACCO PRODUCTS	2 277	2 207	2 207	2 094	10.85	10.60	10.70	10.30
OTHER SALES AND GROSS RECEIPTS TAXES	4 726	5 351	5 930	5 271	22.52	25.70	28.75	25.94
OTHER TAXES	6 372	6 729	4 835	4 544	30.36	32.31	23.44	22.36
DEATH AND GIFT	4 917	5 436	3 735	3 644	23.43	26.11	18.11	17.93
ALL OTHER	1 455	1 293	1 100	900	6.93	6.21	5.33	4.43
CHARGES AND MISCELLANEOUS GENERAL REVENUE	22 120	18 389	19 610	17 500	105.41	88.31	95.08	86.11
CURRENT CHARGES[1]	14 455	12 481	12 444	11 401	68.88	59.94	60.33	56.10
POSTAL SERVICE	7 949	7 601	6 472	6 181	37.88	36.50	31.38	30.41
NATURAL RESOURCES	3 262	2 586	3 331	2 267	15.54	12.42	16.15	11.15
SALES OF AGRICULTURAL PRODUCTS	951	799	1 801	880	4.53	3.84	8.73	4.33
SALE OF PROPERTY	620	506	388	339	2.95	2.43	1.88	1.67
INTEREST EARNINGS	1 851	1 463	1 714	1 841	8.82	7.03	8.31	9.06
OTHER MISCELLANEOUS GENERAL REVENUE	5 194	3 939	5 064	3 919	24.75	18.92	24.55	19.28
INSURANCE TRUST REVENUE	60 236	51 256	45 657	41 980	287.04	246.15	221.36	206.56
EMPLOYEE RETIREMENT	2 144	2 054	1 913	1 713	10.22	9.86	9.27	8.43
UNEMPLOYMENT COMPENSATION	113	112	119	123	0.54	0.54	0.58	0.61
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	56 070	47 341	41 909	38 485	267.19	227.35	203.19	189.36
VETERANS' LIFE INSURANCE	659	667	672	679	3.14	3.20	3.26	3.34
RAILROAD RETIREMENT	1 250	1 082	1 044	980	5.96	5.20	5.06	4.82
EXPENDITURE BY CHARACTER AND OBJECT								
TOTAL	269 065	242 186	226 157	208 190	1 282.17	1 163.06	1 096.49	1 024.38
INTERGOVERNMENTAL EXPENDITURE	41 666	33 584	27 500	23 257	198.55	161.28	133.33	114.43
DIRECT EXPENDITURE	227 399	208 602	198 657	184 933	1 083.62	1 001.78	963.16	909.94
CURRENT OPERATION	106 186	100 130	102 884	99 105	506.01	480.86	498.82	487.64
CAPITAL OUTLAY	20 091	20 816	15 686	17 869	95.74	99.97	76.05	87.92
CONSTRUCTION	4 632	4 801	4 081	4 150	22.07	23.06	19.79	20.42
EQUIPMENT	14 001	14 810	10 695	13 125	66.72	71.12	51.85	64.58
LAND AND EXISTING STRUCTURES	1 458	1 205	910	594	6.95	5.79	4.41	2.92
ASSISTANCE AND SUBSIDIES	18 538	16 456	15 253	12 674	88.34	79.03	73.95	62.36
INTEREST ON DEBT	18 332	17 114	16 599	14 037	87.36	82.19	80.48	69.07
INSURANCE BENEFITS AND REPAYMENTS	64 252	54 086	48 235	41 248	306.18	259.74	233.86	202.96
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	56 557	53 917	49 546	47 501	269.51	258.93	240.22	233.72

See footnotes at end of table.

Table 2. Historical Summary, Finances of the Federal Government: 1969-70 to 1972-73—Continued

Item	Amount (millions of dollars)				Per capita			
	1972-73	1971-72	1970-71	1969-70	1972-73	1971-72	1970-71	1969-70
EXPENDITURE, BY FUNCTION								
TOTAL	269 065	242 186	226 157	208 190	1 282.17	1 163.06	1 096.49	1 024.38
TOTAL GENERAL EXPENDITURE	204 813	188 100	177 922	166 942	975.99	903.32	862.63	821.42
INTERGOVERNMENTAL EXPENDITURE	41 666	33 584	27 500	23 257	198.55	161.28	133.33	114.43
EDUCATION	8 666	7 941	6 802	5 844	41.30	38.14	32.98	28.75
HIGHWAYS	5 276	5 108	4 987	4 608	25.14	24.53	24.18	22.67
PUBLIC WELFARE	12 097	[2]13 251	9 766	7 574	57.65	63.64	47.35	37.27
SOCIAL INSURANCE ADMINISTRATION	804	756	721	664	3.83	3.63	3.50	3.27
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	8 187	6 528	5 224	4 567	39.01	31.35	25.33	22.47
GENERAL REVENUE SHARING	6 636	(x)	(x)	(x)	31.62	(x)	(x)	(x)
DIRECT EXPENDITURE	227 399	208 602	198 657	184 933	1 083.62	1 001.78	963.16	909.94
GENERAL	163 147	154 516	150 422	143 685	777.44	742.04	729.30	706.99
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 624	79 258	80 910	84 253	379.43	380.62	392.28	414.56
POSTAL SERVICE	9 572	9 366	8 683	7 722	45.61	44.98	42.10	38.00
SPACE RESEARCH AND TECHNOLOGY	3 270	3 369	3 334	3 691	15.58	16.18	16.16	18.16
EDUCATION	6 117	5 104	4 629	3 053	29.15	24.51	22.44	15.02
HIGHWAYS	558	432	301	319	2.66	2.07	1.46	1.57
PUBLIC WELFARE	3 385	2 488	2 220	2 837	16.13	11.95	10.76	13.96
HOSPITALS	2 550	2 350	2 055	1 830	12.15	11.29	9.96	9.00
HEALTH	2 275	1 816	1 575	2 089	10.84	8.72	7.64	10.28
POLICE PROTECTION	621	554	478	409	2.96	2.66	2.32	2.01
NATURAL RESOURCES	13 094	11 105	10 658	8 737	62.40	53.33	51.67	42.99
STABILIZATION OF FARM PRICES AND INCOME	5 970	4 895	5 227	4 261	28.45	23.51	25.34	20.97
HOUSING AND URBAN RENEWAL	4 180	2 630	1 913	1 051	19.92	12.63	9.27	5.17
AIR TRANSPORTATION	1 729	2 419	2 115	1 096	8.24	11.62	10.25	5.39
WATER TRANSPORT AND TERMINALS	1 941	1 722	1 646	1 460	9.25	8.27	7.98	7.18
CORRECTION	140	111	94	83	0.67	0.53	0.46	0.41
SOCIAL INSURANCE ADMINISTRATION	1 243	1 155	1 086	1 021	5.92	5.55	5.27	5.02
FINANCIAL ADMINISTRATION	1 803	1 567	1 341	1 254	8.59	7.53	6.50	6.17
GENERAL CONTROL	741	678	540	434	3.53	3.26	2.62	2.14
INTEREST ON GENERAL DEBT[3]	18 332	17 114	16 599	14 037	87.36	82.19	80.48	69.07
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	11 972	11 278	10 245	8 309	57.05	54.16	49.67	40.88
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	7 353	6 882	6 411	5 388	35.04	33.05	31.08	26.51
INSURANCE TRUST EXPENDITURE	64 252	54 086	48 235	41 248	306.18	259.74	233.86	202.96
EMPLOYEE RETIREMENT	4 555	3 806	3 259	2 770	21.71	18.28	15.80	13.63
UNEMPLOYMENT COMPENSATION	73	120	95	93	0.35	0.58	0.46	0.46
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	56 371	46 949	41 959	35 828	268.62	225.46	203.43	176.29
VETERANS' LIFE INSURANCE	834	1 104	1 033	971	3.97	5.30	5.01	4.78
RAILROAD RETIREMENT	2 419	2 107	1 889	1 586	11.53	10.12	9.16	7.80
INDEBTEDNESS								
DEBT OUTSTANDING AT END OF FISCAL YEAR	458 142	427 260	398 130	370 919	2 183.18	2 051.85	1 930.27	1 825.07
HELD BY FEDERAL GOVERNMENT	123 385	111 460	102 888	95 170	587.96	535.27	498.84	468.27
OTHER DEBT OUTSTANDING	334 757	315 800	295 242	275 749	1 595.21	1 516.58	1 431.43	1 356.80

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.

X Not applicable.
[1]Including amounts for categories not shown separately.
[2]Includes large 1973 advance payment made in fiscal year 1972.
[3]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: 1969-70 to 1972-73

Item	Amount (millions of dollars)				Per capita[1]		
	1972-73	1971-72	1970-71	1969-70	1972-73	1971-72	1970-71
REVENUE							
TOTAL	217 579	189 724	166 090	150 106	1 036.83	911.12	805.26
TOTAL GENERAL REVENUE	190 177	166 352	144 927	130 756	906.25	798.87	702.65
INTERGOVERNMENTAL REVENUE	39 256	31 253	26 146	21 857	187.07	150.08	126.78
REVENUE FROM OWN SOURCES	178 323	158 471	139 945	128 248	849.76	761.03	678.50
GENERAL REVENUE FROM OWN SOURCES	150 921	135 100	118 782	108 898	719.18	648.79	575.89
TAXES	121 102	108 801	94 975	86 795	577.09	522.49	460.47
INDIVIDUAL INCOME	17 994	15 237	11 900	10 812	85.75	73.17	57.69
CORPORATION INCOME	5 425	4 416	3 424	3 738	25.85	21.20	16.60
SALES AND GROSS RECEIPTS	42 047	37 488	33 233	30 322	200.37	180.03	161.12
GENERAL	22 992	20 294	17 812	16 128	109.56	97.45	86.36
SELECTIVE	19 054	17 194	15 420	14 194	90.80	82.57	74.76
PROPERTY	45 283	42 133	37 852	34 054	215.79	202.33	183.51
OTHER	10 354	9 527	8 567	7 868	49.34	45.75	41.54
CHARGES AND MISCELLANEOUS GENERAL REVENUE	29 819	26 299	23 807	22 103	142.10	126.29	115.42
UTILITY REVENUE	8 622	7 787	7 276	6 608	41.09	37.39	35.27
LIQUOR STORES REVENUE	2 276	2 188	2 083	2 006	10.85	10.50	10.09
INSURANCE TRUST REVENUE	16 504	13 398	11 804	10 736	78.65	64.34	57.23
EMPLOYEE RETIREMENT	10 064	8 438	7 451	6 493	47.96	40.52	36.13
UNEMPLOYMENT COMPENSATION	4 964	3 601	3 096	3 101	23.65	17.29	15.01
OTHER	1 476	1 359	1 255	1 143	7.03	6.53	6.08
DIRECT EXPENDITURE, BY CHARACTER AND OBJECT[2]							
TOTAL	205 195	188 825	170 766	148 052	977.81	906.80	827.93
CURRENT OPERATION	138 848	125 630	111 829	97 915	661.65	603.32	542.18
CAPITAL OUTLAY	35 257	34 237	33 137	29 650	168.01	164.42	160.66
CONSTRUCTION	28 243	28 107	26 970	24 252	134.59	134.98	130.75
EQUIPMENT	3 735	3 118	2 965	2 768	17.80	14.97	14.37
LAND AND EXISTING STRUCTURES	3 278	3 012	3 203	2 631	15.62	14.46	15.52
ASSISTANCE AND SUBSIDIES	12 187	11 527	10 104	8 090	58.07	55.36	48.98
INTEREST ON DEBT	7 828	6 893	5 904	5 123	37.30	33.10	28.62
INSURANCE BENEFITS AND REPAYMENTS	11 074	10 538	9 793	7 273	52.77	50.61	47.47
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	86 042	78 679	70 561	62 998	410.01	377.84	342.10
EXPENDITURE, BY FUNCTION							
TOTAL	205 195	188 825	170 766	148 052	977.81	906.80	827.93
DIRECT GENERAL EXPENDITURE[2]	181 086	166 873	150 674	131 332	862.93	801.38	730.52
EDUCATION	69 573	64 886	59 413	52 718	331.54	311.60	288.05
LOCAL SCHOOLS	48 789	45 658	41 766	37 461	232.49	219.27	202.49
INSTITUTIONS OF HIGHER EDUCATION	17 229	15 946	14 785	12 924	82.10	76.57	71.68
OTHER EDUCATION	3 555	3 282	2 861	2 332	16.94	15.76	13.87
HIGHWAYS	18 615	19 010	18 095	16 427	88.71	91.29	87.73
PUBLIC WELFARE	23 582	21 070	18 226	14 679	112.37	101.18	88.36

See footnotes at end of table.

Table 3. Historical Summary, Finances of State and Local Governments: 1969-70 to 1972-73—Continued

Item	Amount (millions of dollars)				Per capita[1]		
	1972-73	1971-72	1970-71	1969-70	1972-73	1971-72	1970-71
EXPENDITURE, BY FUNCTION--CONTINUED							
DIRECT GENERAL EXPENDITURE--CONTINUED							
HOSPITALS	11 112	10 293	9 086	7 863	52.95	49.43	44.05
HEALTH	2 732	2 574	2 119	1 806	13.02	12.36	10.27
POLICE PROTECTION	6 710	5 976	5 228	4 494	31.98	28.70	25.34
LOCAL FIRE PROTECTION	2 770	2 577	2 303	2 024	13.20	12.37	11.16
SEWERAGE	3 604	3 164	2 646	2 167	17.17	15.19	12.82
SANITATION OTHER THAN SEWERAGE	1 718	1 565	1 441	1 246	8.19	7.51	6.98
LOCAL PARKS AND RECREATION	2 561	2 323	2 109	1 888	12.20	11.15	10.22
NATURAL RESOURCES	3 278	3 110	3 082	2 732	15.62	14.93	14.94
HOUSING AND URBAN RENEWAL	3 165	2 781	2 554	2 138	15.08	13.35	12.38
AIRPORTS	1 418	1 156	1 061	969	6.76	5.55	5.14
WATER TRANSPORT AND TERMINALS	601	527	504	444	2.86	2.52	2.44
PARKING FACILITIES	205	171	159	158	0.98	0.82	0.77
CORRECTION	2 383	2 108	1 885	1 626	11.36	10.12	9.13
LIBRARIES	877	814	761	700	4.18	3.90	3.69
EMPLOYMENT SECURITY ADMINISTRATION	1 282	1 136	945	769	6.11	5.45	4.58
FINANCIAL ADMINISTRATION	2 811	2 480	2 271	2 030	13.40	11.91	11.01
GENERAL CONTROL	3 841	3 407	3 027	2 652	18.30	16.36	14.67
GENERAL PUBLIC BUILDINGS	1 682	1 548	1 405	1 287	8.02	7.43	6.81
INTEREST ON GENERAL DEBT	6 785	5 963	5 089	4 374	32.33	28.63	24.67
OTHER AND UNALLOCABLE	9 781	8 236	7 265	6 140	46.61	39.54	35.22
UTILITY EXPENDITURE	11 204	9 697	8 675	7 020	53.39	46.57	42.05
LIQUOR STORES EXPENDITURE	1 831	1 717	1 625	1 627	8.73	8.25	7.87
INSURANCE TRUST EXPENDITURE	11 074	10 538	9 793	7 273	52.77	50.61	47.47
EMPLOYEE RETIREMENT	5 824	4 757	4 155	3 629	27.75	22.83	20.15
UNEMPLOYMENT COMPENSATION	4 091	4 741	4 708	2 723	19.45	22.77	22.83
OTHER	1 170	1 041	929	921	5.58	5.00	4.50
INDEBTEDNESS							
DEBT OUTSTANDING AT END OF FISCAL YEAR	188 485	174 502	158 827	143 570	898.18	838.01	770.04
LONG-TERM	172 605	158 781	143 617	131 415	822.51	762.51	696.30
FULL FAITH AND CREDIT	102 945	95 813	84 024	75 337	490.56	460.12	407.37
NONGUARANTEED	69 660	62 968	59 592	56 078	331.95	302.39	288.92
SHORT-TERM	15 879	15 722	15 210	12 155	75.67	75.50	73.74
LONG-TERM DEBT ISSUED	21 804	21 889	19 232	12 848	103.90	105.11	93.24
LONG-TERM DEBT RETIRED	9 013	8 188	7 670	7 011	42.95	39.32	37.18

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

Table 4. Governmental Revenue, by Source, by Level of Government: 1972-73

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]426 172	247 849	[1]217 579	129 800	[1]129 082	[1]2 030.83	1 181.07	[1]1 038.26
TOTAL GENERAL REVENUE	[1]338 534	187 613	[1]190 177	113 124	[1]118 355	[1]1 613.21	894.03	[1]906.25
INTERGOVERNMENTAL REVENUE	([1])	-	39 256	32 692	47 866	([1])	-	187.07
FROM FEDERAL GOVERNMENT	([1])	-	39 256	31 353	7 903	([1])	-	187.07
FROM STATES	([1])	-	([1])	-	39 963	([1])	-	([1])
FROM LOCAL GOVERNMENTS	([1])	-	([1])	1 339	([1])	([1])	-	([1])
REVENUE FROM OWN SOURCES	426 172	247 849	178 323	97 108	81 216	2 030.83	1 181.07	849.76
GENERAL REVENUE FROM OWN SOURCES	338 534	187 613	150 921	80 432	70 489	1 613.21	894.03	716.18
TAXES	286 595	165 493	121 102	68 069	53 032	1 365.71	788.62	577.09
PROPERTY	45 283	-	45 283	1 312	43 970	215.79	-	215.79
INDIVIDUAL INCOME	121 240	103 246	17 994	15 587	2 406	577.74	492.00	85.75
CORPORATION INCOME	41 578	36 153	5 425	5 425	([2])	198.13	172.28	25.85
SALES, GROSS RECEIPTS, AND CUSTOMS	61 769	19 722	42 047	37 123	4 924	294.35	93.98	200.37
CUSTOMS DUTIES	3 188	3 188	-	-	-	15.19	15.19	-
GENERAL SALES AND GROSS RECEIPTS	22 992	-	22 992	19 793	3 199	109.56	-	109.56
SELECTIVE SALES AND GROSS RECEIPTS	35 588	16 534	19 054	17 330	1 725	169.59	78.79	90.80
MOTOR FUEL	12 525	4 402	8 123	8 058	65	59.69	20.98	38.71
ALCOHOLIC BEVERAGES	7 024	5 129	1 895	1 817	78	33.47	24.74	9.03
TOBACCO PRODUCTS	5 564	2 277	3 287	3 112	174	26.51	10.85	15.66
PUBLIC UTILITIES	4 898	2 546	2 352	1 347	1 005	23.34	12.13	11.21
OTHER	5 578	2 180	3 398	2 995	403	26.58	10.39	16.19
MOTOR VEHICLE AND OPERATORS LICENSES	3 636	-	3 636	3 386	249	17.33	-	17.33
DEATH AND GIFT TAX	6 348	4 917	1 431	1 431	([3])	30.25	23.43	6.82
ALL OTHER	6 742	1 455	5 287	3 805	1 482	32.13	6.93	25.19
CHARGES AND MISCELLANEOUS GENERAL REVENUE	51 939	22 120	29 819	12 363	17 456	247.50	105.41	142.10
CURRENT CHARGES	35 349	14 455	20 894	8 609	12 285	168.45	68.88	99.57
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	1 053	1 053	-	-	-	5.02	5.02	-
POSTAL SERVICE	7 949	7 949	-	-	-	37.88	37.88	-
EDUCATION	7 648	44	7 604	4 891	2 714	36.44	0.21	36.24
SCHOOL LUNCH SALES	1 500	-	1 500	-	1 500	7.15	-	7.15
INSTITUTIONS OF HIGHER EDUCATION	5 364	-	5 364	4 791	573	25.56	-	25.56
OTHER	785	44	741	100	641	3.74	0.21	3.53
HOSPITALS	4 745	33	4 712	1 306	3 405	22.61	0.15	22.45
SEWERAGE	1 489	-	1 489	-	1 489	7.10	-	7.10
SANITATION OTHER THAN SEWERAGE	462	-	462	-	462	2.20	-	2.20
LOCAL PARKS AND RECREATION	395	-	395	-	395	1.88	-	1.88
NATURAL RESOURCES	3 585	3 262	323	275	48	17.08	15.54	1.54
HOUSING AND URBAN RENEWAL	1 222	515	707	19	689	5.82	2.45	3.37
AIR TRANSPORTATION	776	21	755	73	682	3.70	0.10	3.60
WATER TRANSPORT AND TERMINALS	599	220	379	105	274	2.85	1.05	1.81
PARKING FACILITIES	223	-	223	-	223	1.06	-	1.06
OTHER	5 203	1 358	3 845	1 940	1 905	24.79	6.47	18.32
MISCELLANEOUS GENERAL REVENUE	16 590	7 665	8 925	3 754	5 171	79.06	36.53	42.53
SPECIAL ASSESSMENTS	774	-	774	25	750	3.69	-	3.69
SALE OF PROPERTY	1 053	620	433	59	374	5.02	2.95	2.06
INTEREST EARNINGS	5 715	1 851	3 864	1 921	1 943	27.23	8.82	18.41
OTHER	9 048	5 194	3 854	1 749	2 105	43.12	24.75	18.37
UTILITY REVENUE	8 622	-	8 622	-	8 622	41.09	-	41.09
LIQUOR STORES REVENUE	2 276	-	2 276	1 985	291	10.85	-	10.85
INSURANCE TRUST REVENUE	76 740	60 236	16 504	14 690	1 814	365.69	287.04	78.65

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: 1972-73

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	432 594	269 065	[1]205 195	118 836	[1]127 983	[1]2 061.43	1 282.17	977.81
INTERGOVERNMENTAL EXPENDITURE	(1)	41 666	(1)	40 822	[1]802	(1)	198.55	(1)
TO STATES	(1)	30 599	(1)	-	802	(1)	145.81	(1)
TO LOCAL GOVERNMENTS	(1)	11 067	(1)	40 822	(1)	(1)	52.74	(1)
DIRECT EXPENDITURE	432 594	227 399	205 195	78 014	127 181	2 061.43	1 083.62	977.81
BY TYPE:								
GENERAL EXPENDITURE	344 233	163 147	181 086	67 264	113 822	1 640.37	777.44	862.93
UTILITY EXPENDITURE	11 204	-	11 204	-	11 204	53.39	-	53.39
LIQUOR STORES EXPENDITURE	1 831	-	1 831	1 583	248	8.73	-	8.73
INSURANCE TRUST EXPENDITURE	75 326	64 252	11 074	9 167	1 907	358.95	306.18	52.77
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	245 034	106 186	138 848	44 838	94 010	1 167.66	506.01	661.65
CAPITAL OUTLAY	55 348	20 091	35 257	14 677	20 580	263.75	95.74	168.01
CONSTRUCTION	32 875	4 632	28 243	12 327	15 916	156.66	22.07	134.59
EQUIPMENT	17 736	14 001	3 735	1 028	2 708	84.52	66.72	17.80
LAND AND EXISTING STRUCTURES	4 736	1 458	3 278	1 322	1 956	22.57	6.95	15.62
ASSISTANCE AND SUBSIDIES	30 725	18 538	12 187	6 897	5 290	146.41	88.34	58.07
INTEREST ON DEBT	26 160	18 332	7 828	2 434	5 394	124.66	87.36	37.30
INSURANCE BENEFITS AND REPAYMENTS	75 326	64 252	11 074	9 167	1 907	358.95	306.18	52.77
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	142 599	[2]56 557	86 042	24 161	61 881	679.52	269.51	410.01

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 $21,331 million.

Table 6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1972-73

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	344 233	204 813	108 086	114 624	100.0	100.0	100.0	100.0
DIRECT	344 233	163 147	67 264	113 822	100.0	79.7	62.2	99.3
INTERGOVERNMENTAL	(1)	[2]41 666	40 822	802	(1)	20.3	37.8	0.7
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS[3]	79 624	79 624	(x)	(x)	23.1	38.9	(x)	(x)
POSTAL SERVICE[3]	9 572	9 572	(x)	(x)	2.8	4.7	(x)	(x)
SPACE RESEARCH AND TECHNOLOGY	3 270	3 270	(x)	(x)	0.9	1.6	(x)	(x)
EDUCATION	75 690	14 783	41 599	51 364	22.0	7.2	38.5	44.8
DIRECT	75 690	6 117	18 283	51 290	22.0	3.0	16.9	44.7
INTERGOVERNMENTAL	(1)	8 666	23 316	74	(1)	4.2	21.6	0.1
HIGHWAYS	19 173	5 834	15 025	6 599	5.6	2.8	13.9	5.8
DIRECT	19 173	558	12 072	6 543	5.6	0.3	11.2	5.7
INTERGOVERNMENTAL	(1)	5 276	2 953	56	(1)	2.6	2.7	0.1
PUBLIC WELFARE	26 967	15 482	21 678	9 702	7.8	7.6	20.1	8.5
DIRECT	26 967	3 385	14 147	9 435	7.8	1.7	13.1	8.2
INTERGOVERNMENTAL	(1)	12 097	7 532	267	(1)	5.9	7.0	0.2
HEALTH AND HOSPITALS	18 669	6 591	7 350	7 514	5.4	3.2	6.8	6.6
DIRECT	18 669	4 825	6 506	7 338	5.4	2.4	6.0	6.4
INTERGOVERNMENTAL	(1)	1 766	844	176	(1)	0.9	0.8	0.2
NATURAL RESOURCES	16 372	13 764	2 725	668	4.8	6.7	2.5	0.6
DIRECT	16 372	13 094	2 623	655	4.8	6.4	2.4	0.6
INTERGOVERNMENTAL	(1)	670	102	13	(1)	0.3	0.1	(z)
HOUSING AND URBAN RENEWAL	7 345	6 301	430	2 903	2.1	3.1	0.4	2.5
DIRECT	7 345	4 180	264	2 901	2.1	2.0	0.2	2.5
INTERGOVERNMENTAL	(1)	2 121	166	2	(1)	1.0	0.2	(z)
AIR TRANSPORTATION	3 147	1 960	298	1 177	0.9	1.0	0.3	1.0
DIRECT	3 147	1 729	244	1 175	0.9	0.8	0.2	1.0
INTERGOVERNMENTAL	(1)	231	54	2	(1)	0.1	(z)	(z)
SOCIAL INSURANCE ADMINISTRATION	2 525	2 047	1 277	4	0.7	1.0	1.2	(z)
DIRECT	2 525	1 243	1 277	4	0.7	0.6	1.2	(z)
INTERGOVERNMENTAL	(1)	804	-	-	(1)	0.4	-	-
INTEREST ON GENERAL DEBT[3]	25 117	18 332	2 434	4 351	7.3	9.0	2.3	3.8
OTHER AND COMBINED	56 762	27 253	15 270	30 342	16.5	13.3	14.1	26.5
DIRECT	56 762	17 218	9 414	30 130	16.5	8.4	8.7	26.3
INTERGOVERNMENTAL	(1)	10 035	5 855	212	(1)	4.9	5.4	0.2

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

- Represents zero or rounds to zero.
X Not applicable.
Z Less than half the unit of measurement shown.
[1]Duplicative transactions between levels of government are excluded, see text.
[2]Federal General Revenue Sharing payments to States amount to $2,212 million, and to local governments, $1,421 million. Additional Federal payments to local governments ($6,643 million) include $2,025 million for housing and urban renewal, $1,400 million for education, $837 million for waste treatment and water facilities, $653 million for the model cities program, $293 million for civil defense and disaster relief, $275 million for urban mass transit, and $182 million lump-sum payment to the District of Columbia.
[3]Entirely direct expenditure.

Table 7. Direct General Expenditure, by Function, by Level of Government: 1972-73

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	344 233	163 147	181 086	67 264	113 822	1 640.37	777.44	862.93
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 624	79 624	-	-	-	379.43	379.43	-
ALL OTHER FUNCTIONS	264 609	83 523	181 086	67 264	113 822	1 260.94	398.01	862.93
POSTAL SERVICE	9 572	9 572	-	-	-	45.61	45.61	-
SPACE RESEARCH AND TECHNOLOGY	3 270	3 270	-	-	-	15.58	15.58	-
EDUCATION	75 690	6 117	69 573	18 283	51 290	360.68	29.15	331.54
LOCAL SCHOOLS	48 789	-	48 789	480	48 309	232.49	-	232.49
INSTITUTIONS OF HIGHER EDUCATION	17 229	-	17 229	14 248	2 980	82.10	-	82.10
OTHER	9 672	6 117	3 555	3 555	-	46.09	29.15	16.94
HIGHWAYS	19 173	558	18 615	12 072	6 543	91.36	2.66	88.71
PUBLIC WELFARE	26 967	3 385	23 582	14 147	9 435	128.51	16.13	11.24
CATEGORICAL CASH ASSISTANCE	10 375	67	10 308	5 556	4 752	49.44	0.32	49.12
OTHER CASH ASSISTANCE	788	27	761	223	538	3.76	0.13	3.63
OTHER PUBLIC WELFARE	15 803	3 291	12 512	8 367	4 145	75.31	15.68	59.62
HEALTH AND HOSPITALS	18 669	4 825	13 844	6 506	7 338	88.96	22.99	65.97
HOSPITALS	13 662	2 550	11 112	5 367	5 745	65.10	12.15	52.95
HEALTH	5 007	2 275	2 732	1 139	1 593	23.86	10.84	13.02
POLICE PROTECTION	7 331	621	6 710	1 017	5 693	34.93	2.96	31.98
LOCAL FIRE PROTECTION	2 770	-	2 770	-	2 770	13.20	-	13.20
SEWERAGE	3 604	-	3 604	-	3 604	17.17	-	17.17
SANITATION OTHER THAN SEWERAGE	1 718	-	1 718	-	1 718	8.19	-	8.19
LOCAL PARKS AND RECREATION	2 561	-	2 561	-	2 561	12.20	-	12.20
NATURAL RESOURCES	16 372	13 094	3 278	2 623	655	78.02	62.40	15.62
HOUSING AND URBAN RENEWAL	7 345	4 180	3 165	264	2 901	35.00	19.92	15.08
AIR TRANSPORTATION	3 147	1 729	1 418	244	1 175	15.13	8.24	6.76
WATER TRANPORT AND TERMINALS	2 542	1 941	601	168	432	12.11	9.25	2.86
PARKING FACILITIES	205	-	205	-	205	0.98	-	0.98
CORRECTION	2 523	140	2 383	1 475	908	12.02	0.67	11.35
LIBRARIES	877	-	877	66	811	4.18	-	4.18
SOCIAL INSURANCE ADMINISTRATION	2 525	1 243	1 282	1 277	4	12.03	5.92	6.11
FINANCIAL ADMINISTRATION	4 614	1 803	2 811	1 381	1 431	21.99	8.60	13.40
GENERAL CONTROL	4 582	741	3 841	1 070	2 771	21.83	3.53	18.30
GENERAL PUBLIC BUILDING (STATE-LOCAL)	1 682	-	1 682	429	1 254	8.02	-	8.02
INTEREST ON GENERAL DEBT	25 117	18 332	6 785	2 434	4 351	119.69	87.36	32.33
OTHER AND UNALLOCABLE	21 753	11 972	9 781	3 809	5 972	103.66	57.05	46.69

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: 1972-73

(Millions of dollars)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 6)--	
EDUCATION	8 666
GRANTS-IN-AID	7 684
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	1 086
MAINTENANCE AND OPERATION OF SCHOOLS	516
OTHER GRANTS-IN-AID	6 082
PAYMENTS FOR SERVICES	982
SCIENTIFIC RESEARCH AND DEVELOPMENT	928
TUITION PAYMENTS	54
PUBLIC WELFARE	12 097
PUBLIC ASSISTANCE	11 870
OTHER PUBLIC WELFARE	227
HEALTH AND HOSPITALS	1 766
PUBLIC HEALTH PROGRAMS	1 564
HOSPITAL CONSTRUCTION	152
OTHER	50
OTHER AND COMBINED	10 097
SHARED REVENUES	6 824
GENERAL REVENUE SHARING	6 636
OTHER SHARED REVENUES	188
WASTE TREATMENT FACILITIES	681
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	182
CIVIL DEFENSE AND DISASTER RELIEF	441
OTHER	1 969
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	79 624
MILITARY FUNCTIONS	72 137
MILITARY ASSISTANCE	954
ECONOMIC AND FINANCIAL ASSISTANCE	2 156
ATOMIC ENERGY	2 433
DEFENSE-RELATED ACTIVITIES	151
FOOD FOR FREEDOM	895
OTHER (FOREIGN AFFAIRS)	898
EDUCATION	6 117
VETERANS' EDUCATIONAL BENEFITS	2 608
OTHER	3 509
NATURAL RESOURCES	13 094
STABILIZATION OF FARM PRICES AND INCOME	5 970
FARM CREDIT AND INSURANCE	487
OTHER AGRICULTURAL RESOURCES	589
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	4 023
FOREST AND PARKS	1 631
MINERAL RESOURCES	214
OTHER NATURAL RESOURCES	180
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--CONTINUED	
HOSPITALS	2 550
PUBLIC HOSPITALS	2 371
VETERANS	2 040
OTHER	331
OTHER HOSPITALS	179
VETERANS	40
OTHER	139
HEALTH	2 275
VETERANS	435
OTHER	1 840
OTHER AND UNALLOCABLE	11 972
VETERANS' SERVICES, N.E.C.	7 353
GENERAL PROPERTY AND RECORDS MANAGEMENT	874
REGULATIONS OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	665
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	371
EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	103
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS	148
LABOR AND MANPOWER, N.E.C.	610
INDIAN TRIBAL FUNDS	197
INTEREST ON INTERNAL REVENUE REFUNDS	175
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	389
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	340
CIVIL DEFENSE AND DISASTER RELIEF	45
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	155
MODEL CITIES PROGRAM	24
ALL OTHER	523
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS---	
TOTAL	13 422
DIRECT	13 371
INTERGOVERNMENTAL	51
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 7)	2 608
INTERGOVERNMENTAL (TABLE 6)	23
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 7)	61
INTERGOVERNMENTAL (TABLE 6)	20
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 7)	2 515
INTERGOVERNMENTAL (TABLE 6)	6
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 7)	7 353
CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 12)	834

Table 9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1972-73

(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	55 348	20 091	35 257	14 677	20 580	32 875	4 632	28 243	12 327	15 916
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	14 133	14 133	-	-	-	1 283	1 283	-	-	-
OTHER, TOTAL	41 215	5 958	35 257	14 677	20 580	31 592	3 349	28 243	12 327	15 916
SPACE RESEARCH AND TECHNOLOGY	108	108	-	-	-	45	45	-	-	-
EDUCATION	7 932	1	7 931	2 807	5 124	6 251	-	6 251	2 168	4 083
LOCAL SCHOOLS	4 856	-	4 856	175	4 681	3 913	-	3 913	164	3 749
INSTITUTIONS OF HIGHER EDUCATION	2 731	-	2 731	2 288	443	2 036	-	2 036	1 702	334
OTHER	345	1	344	344	-	302	-	302	302	-
HIGHWAYS	11 524	65	11 459	9 120	2 339	9 974	56	9 918	8 005	1 913
HEALTH AND HOSPITALS	1 263	198	1 065	582	483	1 025	154	871	504	367
SEWERAGE	2 428	-	2 428	-	2 428	2 346	-	2 346	-	2 346
LOCAL PARKS AND RECREATION	863	-	863	-	863	595	-	595	-	595
NATURAL RESOURCES	3 278	2 504	774	526	248	2 670	2 109	561	342	219
HOUSING AND URBAN RENEWAL	3 024	1 113	1 911	216	1 695	1 216	-	1 216	215	1 001
AIR TRANSPORTATION	1 442	431	1 011	194	817	1 195	315	880	152	727
WATER TRANSPORT AND TERMINALS	490	143	347	79	267	301	66	235	64	171
LOCAL UTILITIES	3 656	-	3 656	-	3 656	2 790	-	2 790	-	2 790
WATER SUPPLY	1 435	-	1 435	-	1 435	1 237	-	1 237	-	1 237
ELECTRIC POWER	1 247	-	1 247	-	1 247	1 072	-	1 072	-	1 072
TRANSIT	920	-	920	-	920	441	-	441	-	441
GAS SUPPLY	54	-	54	-	54	40	-	40	-	40
ALL OTHER	5 207	1 395	3 812	1 153	2 660	3 185	604	2 581	875	1 705

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: 1972-73

Function[1]	Amount (millions of dollars)			Percent		
	Total	State governments	Local governments	State and local governments	State governments	Local governments
ALL FUNCTIONS	86 042	24 161	61 881	100.0	100.0	100.0
EDUCATION	44 828	9 133	35 695	52.1	37.8	57.7
LOCAL SCHOOLS	34 417	155	34 262	40.0	0.6	55.4
INSTITUTIONS OF HIGHER EDUCATION	9 722	8 290	1 432	11.3	34.3	2.3
OTHER	688	688	-	0.8	2.8	-
FUNCTIONS OTHER THAN EDUCATION	41 214	15 028	26 186	47.9	62.2	42.3
HIGHWAYS	4 646	2 609	2 037	5.4	10.8	3.3
PUBLIC WELFARE	2 237	1 015	1 222	2.6	4.2	2.0
HOSPITALS	6 625	3 697	2 928	7.7	15.3	4.7
HEALTH	1 463	705	757	1.7	2.9	1.2
POLICE PROTECTION	5 162	701	4 461	6.0	2.9	7.2
LOCAL FIRE PROTECTION	2 237	-	2 237	2.6	-	3.6
SEWERAGE	602	-	602	0.7	-	1.0
SANITATION OTHER THAN SEWERAGE	946	-	946	1.1	-	1.5
LOCAL PARKS AND RECREATION	1 032	-	1 032	1.2	-	1.7
NATURAL RESOURCES	1 377	1 280	97	1.6	5.3	0.2
CORRECTION	1 549	1 038	511	1.8	4.3	0.8
FINANCIAL ADMINISTRATION	1 893	894	999	2.2	3.7	1.6
GENERAL CONTROL	2 839	702	2 137	3.3	2.9	3.5
WATER SUPPLY UTILITIES	946	-	946	1.1	-	1.5
ELECTRIC POWER UTILITIES	602	-	602	0.7	-	1.0
TRANSIT UTILITIES	1 204	-	1 204	1.4	-	1.9
ALL OTHER	5 855	2 386	3 469	6.8	9.9	5.6

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]Amounts and percent values were developed from Table 3 of Public Employment in 1973 (Bureau of the Census, July 1974).

Table 11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1972-73

(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	8 622	11 204	6 505	3 656	1 043	25 151	9 057	16 095
WATER SUPPLY	3 463	4 084	2 120	1 435	530	12 830	5 090	7 740
ELECTRIC POWER	3 355	3 761	2 193	1 247	320	7 774	553	7 221
TRANSIT	1 267	2 865	1 769	920	177	4 194	3 387	807
GAS SUPPLY	536	493	424	54	15	353	27	327

Table 12. Governmental Insurance Trust Revenue and Expenditure, by Type of Insurance Trust System, by Level of Government: 1972-73

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	76 740	72 038	4 702	75 326
UNEMPLOYMENT COMPENSATION	5 077	4 622	455	4 154
EMPLOYEE RETIREMENT	12 208	8 144	4 064	10 379
ALL OTHER	59 455	59 272	183	60 794
FEDERAL GOVERNMENT	60 236	60 236	[1](4 728)	64 252
UNEMPLOYMENT COMPENSATION	113	113	-	73
EMPLOYEE RETIREMENT	2 144	2 144	[1](1 569)	4 555
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	56 070	56 070	[1](2 522)	56 371
VETERANS' LIFE INSURANCE	659	659	[1](373)	834
RAILROAD RETIREMENT	1 250	1 250	[1](264)	2 419
STATE AND LOCAL GOVERNMENTS	16 504	11 802	4 702	11 074
UNEMPLOYMENT COMPENSATION	4 964	4 509	455	4 081
EMPLOYEE RETIREMENT	10 064	6 000	4 064	5 824
OTHER	1 476	1 293	183	1 170
STATE GOVERNMENTS	14 690	10 956	3 734	9 167
UNEMPLOYMENT COMPENSATION	4 947	4 495	452	4 056
EMPLOYEE RETIREMENT	8 267	5 168	3 099	3 942
OTHER	1 476	1 293	183	1 170
LOCAL GOVERNMENTS	1 814	846	968	1 907
UNEMPLOYMENT COMPENSATION	17	14	3	25
EMPLOYEE RETIREMENT	1 797	832	965	1 882

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]Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities; those amounts, as intragovernmental transactions, are excluded from "revenue" figures here, and are shown only as exhibit data.

Table 13. Finances of Employee-Retirement Systems of State and Local Governments: 1972-73

(Millions of dollars)

Item	All systems	State-administered systems[1]	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	14 904	11 174	3 730	2 793	938
EMPLOYEE CONTRIBUTIONS	4 170	3 338	832	562	270
GOVERNMENT CONTRIBUTIONS	6 671	4 737	1 934	1 510	424
FROM STATE	3 016	2 907	109	28	81
FROM LOCAL GOVERNMENTS	3 655	1 830	1 825	1 482	343
EARNINGS ON INVESTMENTS	4 064	3 099	965	721	244
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	5 824	3 942	1 882	1 534	348
BENEFITS	4 956	3 288	1 668	1 372	297
WITHDRAWALS	866	653	213	162	52
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	78 448	58 529	19 919	15 473	4 447
CASH AND DEPOSITS	1 093	562	531	418	113
GOVERNMENTAL SECURITIES	4 995	2 509	2 486	1 511	975
FEDERAL	3 460	2 165	1 295	987	308
STATE AND LOCAL	1 536	345	1 191	524	667
NONGOVERNMENTAL SECURITIES	72 360	55 458	16 902	13 542	3 359
CORPORATE BONDS	43 333	33 895	9 438	7 654	1 784
CORPORATE STOCKS	17 063	12 059	5 004	4 029	975
MORTGAGES	6 817	5 960	857	467	390
OTHER	5 146	3 544	1 602	1 392	210

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

[1]Data are revised from Finances of Employee-Retirement Systems of State and Local Governments in 1972-73 (Bureau of Census, March 1974).

Table 14. Indebtedness and Debt Transactions of State and Local Governments: 1972-73

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	188 485	59 375	129 110	898.18
LONG-TERM	172 605	55 701	116 905	822.51
FULL FAITH AND CREDIT	102 945	28 443	74 502	490.56
NONGUARANTEED	69 660	27 258	42 403	331.95
SHORT-TERM	15 879	3 674	12 205	75.67
NET LONG-TERM DEBT OUTSTANDING	158 751	49 324	109 427	756.49
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	37 217	3 550	33 667	177.35
LOCAL UTILITIES	25 151	(X)	25 151	119.85
ALL OTHER	110 237	52 151	58 086	525.31
LONG-TERM DEBT ISSUED	21 804	7 331	14 473	103.90
LONG-TERM DEBT RETIRED	9 013	2 335	6 678	42.95

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

X Not applicable.

Table 15. Cash and Security Holdings of State and Local Governments, by Type and Purpose of Holding: 1972-73

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	185 590	117 701	67 889	884.38
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	9 867	9 813	54	47.02
OTHER DEPOSITS AND CASH	47 287	16 294	30 993	225.34
SECURITIES	128 436	91 594	36 842	612.03
FEDERAL	29 349	15 837	13 512	139.86
STATE AND LOCAL GOVERNMENT SECURITIES	3 589	1 488	2 101	17.10
OTHER	95 498	74 269	21 229	455.08
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	9 830	9 774	56	46.84
EMPLOYEE RETIREMENT	78 448	58 529	19 919	373.83
OTHER INSURANCE TRUST SYSTEMS	3 482	3 482	-	16.59
LONG-TERM DEBT OFFSETS	13 855	6 377	7 478	66.02
BOND FUNDS	19 450	6 736	12 714	92.68
ALL OTHER	60 524	32 802	27 722	288.41
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	93 829	45 915	47 914	447.12
CASH AND DEPOSITS	46 099	15 639	30 460	219.67
SECURITIES	47 330	30 276	17 454	227.45
FEDERAL	24 671	12 454	12 217	117.56
STATE AND LOCAL GOVERNMENT SECURITIES	1 972	1 062	910	9.40
OTHER	21 087	16 760	4 327	100.49

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: 1972-73

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	School districts	Special districts
GENERAL REVENUE, TOTAL	[1]118 355	28 427	37 993	4 521	41 732	5 682
INTERGOVERNMENTAL REVENUE	[1]47 866	13 322	12 310	1 183	19 291	1 760
GENERAL REVENUE FROM OWN SOURCES	70 489	15 106	25 681	3 339	22 441	3 921
TAX REVENUE	53 032	11 029	18 477	2 967	19 545	1 015
PROPERTY TAX	43 970	9 257	11 879	2 723	19 140	971
OTHER TAXES	9 062	1 772	6 598	244	405	44
CHARGES AND MISCELLANEOUS GENERAL REVENUE	17 456	4 077	7 204	372	2 896	2 907
DIRECT GENERAL EXPENDITURE, TOTAL	113 822	24 612	38 409	4 075	41 067	5 660
EDUCATION	51 290	3 788	5 950	1 396	39 959	197
HIGHWAYS	6 543	2 678	2 901	776	-	188
PUBLIC WELFARE	9 435	6 011	3 368	58	-	-
HEALTH AND HOSPITALS	7 338	3 494	2 788	64	-	992
INTEREST ON GENERAL DEBT	4 351	611	1 736	124	1 108	772
ALL OTHER	34 865	8 030	21 666	1 657	-	3 512
DEBT OUTSTANDING, TOTAL	129 110	15 581	56 041	3 415	25 454	28 619
LONG-TERM	116 905	14 498	49 286	2 801	24 344	25 975
FULL FAITH AND CREDIT	74 502	11 631	28 912	2 597	24 341	7 020
NONGUARANTEED	42 403	2 866	20 375	204	2	18 956
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	61 881	10 080	20 465	2 018	27 157	2 160

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: 1972-73

(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[1]	Property	General sales	Income	
UNITED STATES, TOTAL	190 176.6	39 255.7	(2)	150 920.9	121 101.6	45 282.5	22 992.2	23 418.5	29 819.3
STATE GOVERNMENTS	113 124.6	31 392.9	1 339.4	80 432.3	68 069.3	1 312.4	19 792.9	21 012.1	12 363.1
LOCAL GOVERNMENTS	118 354.6	7 902.8	39 963.2	70 488.6	53 032.4	43 970.2	3 199.3	2 406.4	17 456.2
ALABAMA	2 364.1	606.8	(2)	1 757.3	1 243.9	163.8	368.7	196.9	513.4
STATE GOVERNMENT	1 690.7	545.6	14.0	1 131.0	931.0	27.5	289.4	183.2	200.0
LOCAL GOVERNMENTS	1 096.0	61.1	408.6	626.3	312.9	136.3	79.4	13.7	313.4
ALASKA	538.5	204.0	(2)	334.5	163.0	41.5	11.1	50.3	171.5
STATE GOVERNMENT	418.4	188.9	1.1	228.4	109.0	-	-	50.3	119.4
LOCAL GOVERNMENTS	215.7	15.1	94.5	106.1	54.0	41.5	11.1	-	52.1
ARIZONA	1 764.6	331.2	(2)	1 433.4	1 145.8	434.8	332.9	146.0	287.6
STATE GOVERNMENT	1 056.3	240.5	3.7	812.1	682.0	70.4	267.3	146.0	130.1
LOCAL GOVERNMENTS	1 069.9	90.7	357.8	621.4	463.8	364.4	65.6	-	157.5
ARKANSAS	1 293.7	359.2	(2)	934.5	696.5	160.5	168.3	127.2	238.0
STATE GOVERNMENT	914.3	316.3	0.3	597.8	523.0	1.2	167.9	127.2	74.7
LOCAL GOVERNMENTS	581.8	42.9	202.2	336.7	173.5	159.2	0.4	-	163.2
CALIFORNIA	23 489.8	5 044.8	(2)	18 445.0	15 221.6	7 168.4	2 790.5	2 752.8	3 223.4
STATE GOVERNMENT	12 663.6	3 949.4	310.4	8 403.8	7 323.8	295.7	2 188.7	2 752.8	1 079.9
LOCAL GOVERNMENTS	18 110.2	1 095.4	6 973.6	10 041.2	7 897.8	6 872.7	601.8	-	2 143.4
COLORADO	2 233.3	488.0	(2)	1 745.2	1 323.1	530.2	310.5	224.8	422.1
STATE GOVERNMENT	1 285.4	411.9	1.2	872.3	666.6	2.6	219.7	224.8	205.7
LOCAL GOVERNMENTS	1 305.8	76.2	356.7	872.9	656.5	527.6	90.8	-	216.4
CONNECTICUT	3 052.6	467.8	(2)	2 584.8	2 236.9	1 084.6	466.8	189.2	347.9
STATE GOVERNMENT	1 722.0	361.7	2.8	1 357.5	1 142.6	-	466.8	189.2	214.9
LOCAL GOVERNMENTS	1 680.7	106.2	347.2	1 227.3	1 094.3	1 084.6	-	-	133.0
DELAWARE	561.9	115.1	(2)	446.8	337.6	60.0	-	116.3	109.2
STATE GOVERNMENT	417.8	88.0	0.5	329.3	265.4	0.4	-	108.2	63.9
LOCAL GOVERNMENTS	280.1	27.1	135.5	117.5	72.2	59.6	-	8.1	45.3
DISTRICT OF COLUMBIA	1 231.4	625.2	(2)	606.2	495.7	142.2	97.2	148.1	110.5
FLORIDA	5 767.6	898.8	(2)	4 868.8	3 771.3	1 099.6	1 041.3	147.7	1 097.4
STATE GOVERNMENT	3 534.0	742.8	20.2	2 771.1	2 487.8	59.2	1 041.3	147.7	283.3
LOCAL GOVERNMENTS	3 374.3	156.0	1 120.6	2 097.7	1 283.6	1 040.4	-	-	814.2
GEORGIA	3 683.3	882.1	(2)	2 801.2	2 073.6	604.0	505.4	399.0	727.6
STATE GOVERNMENT	2 317.3	753.5	8.0	1 555.9	1 361.5	4.6	477.4	399.0	194.4
LOCAL GOVERNMENTS	1 957.5	128.6	583.6	1 245.3	712.0	599.4	28.0	-	533.3
HAWAII	961.3	227.3	(2)	734.0	568.7	105.8	210.7	147.8	165.4
STATE GOVERNMENT	756.6	190.7	4.5	561.4	432.6	-	210.7	147.8	128.8
LOCAL GOVERNMENTS	231.8	36.6	22.5	172.7	136.1	105.8	-	-	36.6
IDAHO	597.1	152.3	(2)	444.8	344.5	117.3	61.0	73.7	100.3
STATE GOVERNMENT	405.7	137.2	1.9	266.5	224.9	0.3	61.0	73.7	41.6
LOCAL GOVERNMENTS	290.6	15.1	97.3	178.2	119.6	117.0	-	-	58.7
ILLINOIS	10 120.7	2 064.4	(2)	8 056.3	6 888.0	2 746.3	1 450.9	1 123.8	1 168.3
STATE GOVERNMENT	5 809.8	1 693.4	17.9	4 098.6	3 675.6	3.5	1 196.0	1 123.8	423.0
LOCAL GOVERNMENTS	6 089.8	371.0	1 761.1	3 957.8	3 212.4	2 742.8	254.9	-	745.4
INDIANA	3 746.9	556.0	(2)	3 191.0	2 496.7	1 254.5	484.3	295.0	694.3
STATE GOVERNMENT	2 043.6	456.5	8.5	1 578.6	1 256.4	24.7	484.3	295.0	322.2
LOCAL GOVERNMENTS	2 370.9	99.5	659.0	1 612.4	1 240.3	1 229.8	-	-	372.1
IOWA	2 314.9	376.9	(2)	1 938.0	1 538.1	674.1	243.8	290.2	399.9
STATE GOVERNMENT	1 359.4	313.7	41.2	1 004.5	854.4	0.1	243.8	290.2	150.1
LOCAL GOVERNMENTS	1 476.9	63.2	480.2	933.5	683.7	674.0	-	-	249.8
KANSAS	1 848.7	345.3	(2)	1 503.4	1 178.5	558.5	202.7	168.1	324.9
STATE GOVERNMENT	1 055.8	283.1	27.0	745.6	609.7	11.8	199.7	168.1	135.9
LOCAL GOVERNMENTS	1 036.0	62.2	216.1	757.7	568.7	546.7	3.0	-	189.0
KENTUCKY	2 391.9	635.0	(2)	1 756.9	1 350.0	260.3	316.7	315.0	406.9
STATE GOVERNMENT	1 774.8	543.5	6.8	1 224.5	1 020.0	11.4	316.7	248.6	204.4
LOCAL GOVERNMENTS	971.6	91.5	347.7	532.4	329.9	228.9	-	66.4	202.5
LOUISIANA	3 023.3	683.0	(2)	2 340.3	1 690.1	297.3	480.4	188.2	650.2
STATE GOVERNMENT	2 126.5	573.1	14.1	1 539.2	1 189.4	24.0	308.8	188.2	349.8
LOCAL GOVERNMENTS	1 515.1	109.9	604.1	801.1	500.7	273.3	171.6	-	300.4

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1972-73—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[1]	Taxes: Property	Taxes: General sales	Taxes: Income	Charges and miscellaneous general revenue
MAINE	815.7	193.1	(2)	622.5	528.7	229.3	117.6	41.4	93.8
STATE GOVERNMENT	545.6	171.5	4.9	369.2	303.6	6.0	117.6	41.4	65.6
LOCAL GOVERNMENTS	359.3	21.6	84.3	253.3	225.1	223.3	-	-	28.2
MARYLAND	3 973.9	775.6	(2)	3 198.2	2 558.2	798.6	325.7	837.7	640.0
STATE GOVERNMENT	2 322.4	534.6	28.8	1 759.0	1 456.2	46.0	325.7	596.0	302.8
LOCAL GOVERNMENTS	2 698.2	241.0	1 017.9	1 439.2	1 102.0	752.7	-	241.7	337.2
MASSACHUSETTS	5 870.2	1 075.8	(2)	4 794.4	4 153.3	2 082.3	230.4	1 135.8	641.0
STATE GOVERNMENT	3 387.8	878.8	124.0	2 384.9	2 054.1	0.4	230.4	1 135.8	330.8
LOCAL GOVERNMENTS	3 326.0	197.0	719.6	2 409.5	2 099.2	2 081.9	-	-	310.2
MICHIGAN	9 000.2	1 769.7	(2)	7 230.5	5 744.6	2 118.6	1 092.3	1 440.7	1 485.9
STATE GOVERNMENT	5 524.8	1 348.8	54.7	4 121.3	3 527.6	101.9	1 092.3	1 289.7	593.7
LOCAL GOVERNMENTS	5 232.2	420.9	1 702.1	3 109.1	2 216.9	2 016.7	-	151.0	892.2
MINNESOTA	3 964.8	722.3	(2)	3 242.5	2 531.1	861.9	301.2	756.9	711.4
STATE GOVERNMENT	2 545.9	576.8	41.7	1 927.4	1 638.5	2.1	299.3	756.9	288.9
LOCAL GOVERNMENTS	2 743.0	145.5	1 282.3	1 315.2	892.7	859.7	1.8	-	422.5
MISSISSIPPI	1 633.5	451.8	(2)	1 181.7	970.0	193.4	317.7	96.1	311.1
STATE GOVERNMENT	1 206.6	419.7	3.5	783.5	661.3	4.7	317.3	96.1	122.2
LOCAL GOVERNMENTS	819.7	32.1	389.4	398.2	209.3	188.7	0.4	-	189.0
MISSOURI	3 414.5	671.7	(2)	2 742.9	2 248.5	775.5	461.3	444.9	494.3
STATE GOVERNMENT	1 888.7	514.9	3.1	1 370.6	1 221.7	3.6	402.5	377.7	148.9
LOCAL GOVERNMENTS	2 055.3	156.7	526.3	1 372.2	1 026.8	771.9	58.8	67.3	345.4
MONTANA	682.1	200.9	(2)	481.3	380.2	192.2	-	89.1	101.1
STATE GOVERNMENT	413.2	165.0	5.9	242.2	187.2	6.7	-	89.1	55.1
LOCAL GOVERNMENTS	347.7	35.8	72.9	239.0	193.0	185.5	-	-	46.0
NEBRASKA	1 242.4	220.3	(2)	1 022.1	776.0	365.9	121.9	99.1	246.1
STATE GOVERNMENT	659.3	174.5	17.5	467.3	375.1	0.5	108.8	99.1	92.2
LOCAL GOVERNMENTS	743.8	45.8	143.2	554.8	400.9	365.4	13.0	-	153.9
NEVADA	618.5	115.0	(2)	503.6	376.8	129.2	79.9	-	1[illegible].8
STATE GOVERNMENT	344.9	97.7	3.8	243.3	212.9	12.8	69.4	-	[illegible].5
LOCAL GOVERNMENTS	373.3	17.3	95.8	260.2	163.9	116.4	10.5	-	[illegible].3
NEW HAMPSHIRE	562.0	117.8	(2)	444.2	358.8	205.0	-	26.7	85.4
STATE GOVERNMENT	322.7	104.2	8.2	210.3	155.8	4.9	-	26.7	54.4
LOCAL GOVERNMENTS	298.9	13.6	51.4	233.9	202.9	200.1	-	-	31.0
NEW JERSEY	6 619.1	1 037.9	(2)	5 581.2	4 641.2	2 564.0	681.9	207.7	940.0
STATE GOVERNMENT	3 356.6	903.8	55.6	2 397.2	1 919.4	68.2	681.9	196.1	477.8
LOCAL GOVERNMENTS	4 477.7	134.1	1 159.5	3 184.0	2 721.8	2 495.8	-	11.5	462.2
NEW MEXICO	1 005.6	320.4	(2)	685.2	484.8	100.2	156.5	64.6	200.4
STATE GOVERNMENT	749.2	233.8	4.2	511.2	386.7	14.5	153.5	64.6	124.5
LOCAL GOVERNMENTS	496.1	86.7	235.5	174.0	98.1	85.6	3.0	-	75.9
NEW YORK	24 575.0	4 966.3	(2)	19 608.7	16 321.8	5 849.7	2 797.8	4 880.5	3 286.8
STATE GOVERNMENT	13 806.1	4 157.0	224.6	9 424.5	8 170.0	16.6	1 734.1	4 086.6	1 254.5
LOCAL GOVERNMENTS	18 807.7	809.3	7 814.2	10 184.2	8 151.9	5 833.1	1 063.7	794.0	2 032.3
NORTH CAROLINA	3 612.3	835.7	(2)	2 776.6	2 242.7	528.8	444.3	570.5	533.9
STATE GOVERNMENT	2 609.5	683.7	8.5	1 917.3	1 657.5	32.7	369.6	570.5	259.9
LOCAL GOVERNMENTS	1 959.1	152.0	947.8	859.3	585.2	496.0	74.7	-	274.0
NORTH DAKOTA	578.4	142.7	(2)	435.6	300.3	117.0	70.1	37.4	135.4
STATE GOVERNMENT	389.0	111.6	7.0	270.4	179.7	1.4	70.1	37.4	90.7
LOCAL GOVERNMENTS	277.3	31.1	80.9	165.2	120.5	115.6	-	-	44.7
OHIO	7 806.3	1 246.2	(2)	6 560.1	5 101.7	1 994.4	854.8	917.1	1 458.4
STATE GOVERNMENT	4 196.2	974.3	28.8	3 193.1	2 676.3	75.9	808.0	541.5	516.8
LOCAL GOVERNMENTS	4 927.4	271.9	1 288.5	3 367.0	2 425.4	1 918.5	46.8	375.6	941.6
OKLAHOMA	1 980.1	514.3	(2)	1 465.7	1 047.6	277.7	185.5	140.5	418.2
STATE GOVERNMENT	1 364.9	441.1	9.8	914.0	691.2	-	125.2	140.5	222.9
LOCAL GOVERNMENTS	943.4	73.2	318.5	551.7	356.4	277.7	60.3	-	195.3
OREGON	2 112.1	543.3	(2)	1 568.8	1 185.4	568.3	-	351.7	383.4
STATE GOVERNMENT	1 178.5	408.2	1.4	768.8	596.5	0.1	-	351.7	172.3
LOCAL GOVERNMENTS	1 212.1	135.1	277.0	800.0	588.9	568.2	-	-	211.1
PENNSYLVANIA	9 932.6	1 801.2	(2)	8 131.4	6 919.1	1 824.7	1 109.1	2 037.0	1 212.3
STATE GOVERNMENT	6 336.7	1 370.5	75.2	4 891.0	4 367.4	40.0	1 109.1	1 508.0	523.6
LOCAL GOVERNMENTS	5 526.1	430.7	1 854.9	3 240.5	2 551.7	1 784.7	(Z)	529.0	688.8

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1972-73—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[1]	Taxes: Property	Taxes: General sales	Taxes: Income	Charges and miscellaneous general revenue
RHODE ISLAND	856.3	225.8	(2)	630.5	527.5	212.2	96.0	98.7	103.1
STATE GOVERNMENT	571.5	182.5	1.6	387.4	312.7	-	96.0	98.7	74.7
LOCAL GOVERNMENTS	383.2	43.3	96.8	243.1	214.7	212.2	-	-	28.4
SOUTH CAROLINA	1 860.7	456.2	(2)	1 404.6	1 066.0	228.3	286.2	246.5	338.6
STATE GOVERNMENT	1 358.6	356.3	13.1	989.2	825.2	2.4	286.2	246.5	164.0
LOCAL GOVERNMENTS	844.7	99.9	329.4	415.4	240.8	225.9	-	-	174.6
SOUTH DAKOTA	596.4	156.6	(2)	439.8	339.2	175.0	69.6	0.9	100.7
STATE GOVERNMENT	345.0	129.1	1.4	214.5	151.3	-	64.4	0.9	63.2
LOCAL GOVERNMENTS	302.4	27.5	49.6	225.3	187.9	175.0	5.2	-	37.5
TENNESSEE	2 864.4	709.7	(2)	2 154.7	1 616.4	425.8	529.1	118.1	538.3
STATE GOVERNMENT	1 739.6	524.9	29.9	1 184.9	1 002.4	-	402.6	118.1	182.5
LOCAL GOVERNMENTS	1 611.7	184.9	457.0	969.8	614.0	425.8	126.5	-	355.7
TEXAS	8 238.2	1 691.7	(2)	6 546.4	4 939.0	1 897.0	1 093.6	-	1 607.5
STATE GOVERNMENT	4 887.1	1 400.4	9.2	3 477.5	2 818.9	57.2	926.2	-	658.6
LOCAL GOVERNMENTS	4 622.5	291.4	1 262.2	3 068.9	2 120.0	1 839.8	167.4	-	948.9
UTAH	974.4	270.4	(2)	704.0	543.0	169.3	151.9	118.1	161.1
STATE GOVERNMENT	688.4	229.3	3.2	455.8	359.5	9.5	135.9	118.1	96.3
LOCAL GOVERNMENTS	461.0	41.0	171.7	248.3	183.5	159.8	16.0	-	64.8
VERMONT	475.6	123.0	(2)	352.5	286.9	109.6	25.5	57.7	65.7
STATE GOVERNMENT	344.2	114.2	1.8	228.3	175.3	0.4	25.5	57.7	53.0
LOCAL GOVERNMENTS	175.1	8.9	42.0	124.3	111.6	109.2	-	-	12.7
VIRGINIA	3 633.6	752.3	(2)	2 881.3	2 307.9	625.4	388.5	538.6	573.4
STATE GOVERNMENT	2 305.4	567.1	25.8	1 712.5	1 400.2	13.9	292.1	538.5	312.3
LOCAL GOVERNMENTS	2 056.2	185.2	702.3	1 168.7	907.7	611.6	96.5	0.1	261.1
WASHINGTON	3 481.0	800.2	(2)	2 680.9	1 970.7	680.4	738.5	(Z)	710.2
STATE GOVERNMENT	2 247.4	647.6	24.8	1 574.9	1 287.1	131.8	687.7	-	287.8
LOCAL GOVERNMENTS	1 852.2	152.5	593.7	1 105.9	683.5	548.7	50.8	(Z)	422.4
WEST VIRGINIA	1 388.7	450.0	(2)	938.7	746.3	149.5	245.6	100.6	192.4
STATE GOVERNMENT	1 066.9	411.4	0.7	654.8	569.0	0.5	245.6	100.6	85.9
LOCAL GOVERNMENTS	533.0	38.6	210.6	283.8	177.3	149.0	-	-	106.5
WISCONSIN	4 437.7	725.1	(2)	3 712.6	3 035.4	1 242.6	432.5	864.0	677.2
STATE GOVERNMENT	2 825.1	634.2	28.7	2 162.2	1 868.0	93.1	432.5	864.0	294.2
LOCAL GOVERNMENTS	2 789.7	90.9	1 148.4	1 550.4	1 167.4	1 149.5	-	-	383.0
WYOMING	384.7	109.4	(2)	275.3	188.6	87.3	44.2	-	86.7
STATE GOVERNMENT	245.0	95.7	3.5	145.8	105.2	7.6	44.2	-	40.7
LOCAL GOVERNMENTS	212.5	13.7	69.3	129.5	83.4	79.7	(Z)	-	46.0

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

- Represents zero.
Z Represents less than one-half of the unit of measurement shown.
[1] Including amounts for categories not shown separately.
[2] 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: 1972-73

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools						
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay	Institutions of higher education	Other education	Total	Other than capital outlay	
UNITED STATES, TOTAL	181 085.7	149 489.2	69 572.6	61 681.5	48 788.9	43 932.9	17 228.7	3 555.0	18 614.8	7 155.8	23 581.9
STATE GOVERNMENT	67 264.0	52 590.2	18 283.0	15 476.2	479.8	304.8	14 248.1	3 554.9	12 071.7	2 951.4	14 146.6
LOCAL GOVERNMENTS	113 821.8	96 899.0	51 289.7	46 165.3	48 309.1	43 628.0	2 980.4	0.1	6 543.1	4 204.4	9 435.3
ALABAMA	2 254.1	1 812.8	451.1	737.9	483.8	436.5	288.0	79.4	285.4	111.8	288.9
STATE GOVERNMENT	1 141.1	900.3	372.7	306.1	5.4	4.6	288.0	79.4	185.3	37.5	282.3
LOCAL GOVERNMENTS	1 112.9	912.5	478.4	431.8	478.4	431.8	-	-	100.1	74.3	6.6
ALASKA	784.2	486.1	286.2	185.3	212.2	135.9	65.6	8.4	126.8	26.0	40.2
STATE GOVERNMENT	498.7	301.5	134.3	88.9	60.4	39.5	65.6	8.4	112.9	19.6	39.9
LOCAL GOVERNMENTS	285.5	184.7	151.9	96.4	151.9	96.4	-	-	13.9	6.4	0.4
ARIZONA	1 685.4	1 348.9	794.3	674.2	507.4	428.1	265.3	21.7	184.4	63.2	90.2
STATE GOVERNMENT	636.7	487.0	226.3	196.1	-	-	204.6	21.7	134.4	35.2	82.3
LOCAL GOVERNMENTS	1 048.6	861.9	568.1	478.1	507.4	428.1	60.7	-	50.0	28.0	7.9
ARKANSAS	1 117.9	916.2	427.5	386.0	281.8	254.9	111.8	33.9	161.0	63.3	161.2
STATE GOVERNMENT	566.5	443.9	142.5	128.0	-	-	108.6	33.9	117.5	26.1	160.2
LOCAL GOVERNMENTS	551.4	472.3	285.1	258.0	281.8	254.9	3.2	(Z)	43.5	37.2	1.0
CALIFORNIA	21 082.2	18 614.4	7 284.4	6 791.3	5 158.1	4 815.7	1 967.2	159.1	1 495.6	535.3	3 865.7
STATE GOVERNMENT	5 974.7	5 069.9	1 435.7	1 372.6	14.0	14.0	1 262.7	159.1	839.7	142.5	1 396.0
LOCAL GOVERNMENTS	15 107.4	13 544.5	5 848.6	5 418.7	5 144.1	4 801.8	704.5	-	655.9	392.8	2 469.6
COLORADO	2 064.6	1 701.1	933.0	810.8	598.7	514.8	308.2	26.1	218.6	77.2	236.1
STATE GOVERNMENT	779.5	615.6	316.8	280.3	-	-	290.7	26.1	141.5	28.7	91.0
LOCAL GOVERNMENTS	1 285.1	1 085.5	616.3	530.5	598.7	514.8	17.5	-	77.1	48.5	145.1
CONNECTICUT	2 769.8	2 245.0	1 047.7	913.5	817.3	721.5	163.3	67.1	266.9	121.2	306.8
STATE GOVERNMENT	1 189.3	959.2	230.4	192.0	-	-	163.3	67.1	194.7	63.4	280.9
LOCAL GOVERNMENTS	1 580.5	1 285.8	817.3	721.5	817.3	721.5	-	-	72.2	57.7	25.8
DELAWARE	643.8	470.3	290.4	228.3	186.7	150.0	80.6	23.0	82.6	22.0	49.1
STATE GOVERNMENT	352.2	253.9	111.1	85.8	7.4	7.4	80.6	23.0	66.6	12.0	49.0
LOCAL GOVERNMENTS	291.2	216.4	179.3	142.5	179.3	142.5	-	-	16.0	9.9	0.1
DISTRICT OF COLUMBIA	1 175.8	993.7	252.2	211.3	206.4	170.4	45.8	-	52.0	19.5	199.2
FLORIDA	5 291.8	4 245.5	1 910.1	1 737.2	1 465.1	1 337.8	357.7	87.3	622.2	175.6	414.6
STATE GOVERNMENT	1 990.0	1 469.4	412.4	377.4	9.6	9.6	315.5	87.3	482.2	74.9	382.1
LOCAL GOVERNMENTS	3 301.9	2 776.1	1 497.8	1 359.9	1 455.5	1 328.2	42.2	-	140.0	100.7	32.5
GEORGIA	3 573.8	2 868.5	1 272.5	1 078.6	891.4	769.0	322.4	58.7	399.6	135.9	498.7
STATE GOVERNMENT	1 582.3	1 224.7	404.0	304.0	29.6	(Z)	315.7	58.7	281.3	63.8	455.8
LOCAL GOVERNMENTS	1 991.6	1 643.8	868.5	774.5	861.8	769.0	6.7	-	118.4	72.1	42.8
HAWAII	1 090.8	799.2	347.8	266.3	190.4	160.1	148.4	9.0	99.6	29.0	107.1
STATE GOVERNMENT	878.2	640.0	347.4	265.9	190.0	159.7	148.4	9.0	75.7	15.7	106.9
LOCAL GOVERNMENTS	212.6	159.3	0.4	0.4	0.4	0.4	-	-	24.1	13.3	0.2
IDAHO	569.4	464.6	211.5	190.3	139.7	124.3	63.1	8.7	95.5	31.0	52.5
STATE GOVERNMENT	289.2	223.8	61.4	58.3	-	-	52.7	8.7	69.5	14.3	49.2
LOCAL GOVERNMENTS	280.2	240.8	150.1	132.0	139.7	124.3	10.4	-	26.0	16.8	3.3
ILLINOIS	9 812.8	8 295.9	4 015.4	3 538.0	2 804.1	2 548.4	1 039.4	171.9	941.0	388.7	1 483.7
STATE GOVERNMENT	3 819.2	3 134.0	985.4	773.0	6.5	-	787.0	171.9	572.0	146.9	1 320.4
LOCAL GOVERNMENTS	5 993.5	5 161.9	3 050.0	2 765.0	2 797.6	2 548.4	252.4	-	369.0	241.8	163.4
INDIANA	3 599.9	2 984.8	1 765.2	1 555.2	1 204.3	1 056.7	470.7	90.2	390.8	151.4	303.3
STATE GOVERNMENT	1 260.4	987.0	547.6	490.0	-	-	457.5	90.2	238.6	54.7	143.6
LOCAL GOVERNMENTS	2 339.5	1 997.9	1 217.5	1 065.2	1 204.3	1 056.7	13.2	-	152.2	96.7	159.6
IOWA	2 135.5	1 781.2	1 004.2	925.6	714.8	666.6	248.8	40.7	369.7	160.1	168.4
STATE GOVERNMENT	793.4	610.5	245.7	220.3	-	-	205.0	40.7	205.3	54.4	138.7
LOCAL GOVERNMENTS	1 342.1	1 170.7	758.6	705.3	714.8	666.6	43.8	-	164.5	105.7	29.7
KANSAS	1 702.0	1 384.8	716.0	643.0	465.3	425.9	231.7	19.0	257.5	108.1	177.4
STATE GOVERNMENT	704.1	564.2	207.5	179.8	-	-	188.5	19.0	145.4	43.7	158.4
LOCAL GOVERNMENTS	997.9	820.5	508.5	463.2	465.3	425.9	43.1	-	112.1	64.3	19.0
KENTUCKY	2 239.5	1 718.1	873.5	755.0	541.8	477.5	274.3	57.5	412.1	113.8	266.9
STATE GOVERNMENT	1 312.5	940.2	334.8	280.5	3.1	3.1	274.3	57.5	383.0	90.0	261.8
LOCAL GOVERNMENTS	927.0	777.9	538.7	474.5	538.7	474.5	-	-	29.2	23.8	5.1
LOUISIANA	2 551.8	2 332.6	1 028.2	938.6	736.6	671.9	256.3	35.3	385.9	137.6	335.3
STATE GOVERNMENT	1 410.7	1 085.4	296.7	273.9	7.2	7.2	256.3	35.3	295.0	80.8	331.8
LOCAL GOVERNMENTS	1 471.1	1 247.2	729.4	664.7	729.4	664.7	-	-	90.9	56.8	3.5
MAINE	782.0	652.8	284.2	259.4	201.7	183.3	62.1	20.5	125.4	64.2	118.1
STATE GOVERNMENT	423.1	344.3	87.3	77.9	4.7	1.8	62.1	20.5	90.2	34.4	112.9
LOCAL GOVERNMENTS	358.9	308.5	196.9	181.5	196.9	181.5	-	-	35.1	29.8	5.2

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73—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						
UNITED STATES, TOTAL	13 848.1	12 778.7	6 710.2	2 770.2	3 603.8	1 176.1	1 717.5	2 560.7	2 811.1	3 840.8	6 785.3	24 672.7
STATE GOVERNMENT	6 506.0	5 923.5	1 016.9	-	-	-	-	-	1 380.5	1 070.0	2 434.2	10 355.2
LOCAL GOVERNMENTS	7 338.1	6 855.2	5 693.3	2 770.2	3 603.8	1 176.1	1 717.5	2 560.7	1 430.6	2 770.8	4 351.2	14 317.5
ALABAMA	242.7	215.0	59.9	28.0	18.1	9.5	22.2	29.0	25.4	36.5	101.1	265.8
STATE GOVERNMENT	110.9	102.5	10.3	-	-	-	-	-	13.9	10.0	36.9	118.8
LOCAL GOVERNMENTS	131.8	112.5	49.6	28.0	18.1	9.5	22.2	29.0	11.5	26.4	64.2	147.0
ALASKA	20.6	19.8	13.6	6.5	16.2	2.5	2.9	5.3	13.5	25.3	34.5	192.4
STATE GOVERNMENT	15.0	14.6	6.2	-	-	-	-	-	8.1	18.3	18.1	145.9
LOCAL GOVERNMENTS	5.6	5.2	7.4	6.5	16.2	2.5	2.9	5.3	5.4	7.0	16.5	46.5
ARIZONA	104.8	96.8	85.7	22.6	20.2	7.6	25.0	33.4	36.3	42.7	31.9	213.8
STATE GOVERNMENT	43.5	40.1	19.2	-	-	-	-	-	17.0	13.0	3.7	97.4
LOCAL GOVERNMENTS	61.3	56.7	66.5	22.6	20.2	7.6	25.0	33.4	19.2	29.8	28.2	116.3
ARKANSAS	93.3	87.0	27.0	10.0	16.4	6.6	8.0	4.9	20.2	18.1	42.7	127.5
STATE GOVERNMENT	42.7	39.9	7.1	-	-	-	-	-	13.7	6.1	4.5	72.2
LOCAL GOVERNMENTS	50.6	47.1	19.9	10.0	16.4	6.6	8.0	4.9	6.5	12.0	38.2	55.3
CALIFORNIA	1 431.8	1 379.9	940.0	405.0	259.2	115.8	158.4	424.4	400.4	541.6	566.7	3 309.1
STATE GOVERNMENT	369.7	362.2	138.1	-	-	-	-	-	174.7	85.1	244.1	1 291.5
LOCAL GOVERNMENTS	1 062.1	1 017.7	801.9	405.0	259.2	115.8	158.4	424.4	225.7	456.5	322.6	2 017.6
COLORADO	147.0	142.2	64.0	33.5	30.5	20.3	11.0	31.4	41.5	54.2	38.9	224.9
STATE GOVERNMENT	76.5	73.6	13.3	-	-	-	-	-	21.7	24.3	4.2	90.2
LOCAL GOVERNMENTS	70.5	68.7	50.6	33.5	30.5	20.3	11.0	31.4	19.8	29.9	34.6	134.7
CONNECTICUT	151.8	126.9	98.3	61.0	106.2	21.8	31.3	45.9	46.9	65.4	177.9	363.9
STATE GOVERNMENT	125.1	104.9	17.6	-	-	-	-	-	26.1	40.4	114.3	159.8
LOCAL GOVERNMENTS	26.6	22.0	80.7	61.0	106.2	21.8	31.3	45.9	20.8	25.0	63.6	204.2
DELAWARE	30.7	27.4	17.1	3.3	19.0	3.9	4.1	8.3	10.4	17.4	33.3	77.7
STATE GOVERNMENT	30.6	27.3	7.8	-	-	-	-	-	6.9	10.5	20.3	49.0
LOCAL GOVERNMENTS	0.1	0.1	9.3	3.3	19.0	3.9	4.1	8.3	3.5	6.8	12.7	28.7
DISTRICT OF COLUMBIA	139.1	137.7	89.7	25.5	50.4	18.6	33.4	18.3	12.1	36.2	30.0	237.7
FLORIDA	509.2	444.7	250.6	79.6	86.0	39.1	83.7	105.6	100.8	170.5	180.6	778.0
STATE GOVERNMENT	212.4	186.5	40.3	-	-	-	-	-	36.7	55.1	63.6	305.1
LOCAL GOVERNMENTS	296.8	258.3	210.3	79.8	86.0	39.1	83.7	105.6	64.0	115.4	117.1	472.9
GEORGIA	467.2	430.4	100.1	40.6	77.9	21.3	42.9	39.1	54.5	67.8	109.6	403.4
STATE GOVERNMENT	146.7	134.0	16.3	-	-	-	-	-	25.2	17.0	41.9	194.1
LOCAL GOVERNMENTS	320.5	296.4	83.9	40.6	77.9	21.3	42.9	39.1	29.2	50.8	67.7	209.3
HAWAII	66.5	58.6	33.4	15.6	13.5	5.1	7.2	31.6	17.7	26.3	43.6	280.6
STATE GOVERNMENT	64.7	56.9	0.3	-	-	-	-	-	11.3	16.7	30.3	224.8
LOCAL GOVERNMENTS	1.9	1.7	33.0	15.6	13.5	5.1	7.2	31.6	6.5	9.6	13.3	55.7
IDAHO	41.7	39.9	18.6	5.9	2.7	2.3	3.4	4.6	12.1	13.9	6.7	100.4
STATE GOVERNMENT	17.7	17.3	7.4	-	-	-	-	-	6.6	5.9	1.6	69.9
LOCAL GOVERNMENTS	24.0	22.6	11.2	5.9	2.7	2.3	3.4	4.6	5.5	8.0	5.0	30.5
ILLINOIS	590.0	562.7	422.7	140.7	258.7	106.1	84.1	177.6	125.1	203.2	303.5	1 067.0
STATE GOVERNMENT	340.8	327.8	45.4	-	-	-	-	-	61.6	60.1	74.3	379.2
LOCAL GOVERNMENTS	249.1	234.9	377.3	140.7	258.7	106.1	84.1	177.6	63.4	143.2	229.1	687.8
INDIANA	286.7	264.7	105.9	53.8	76.0	38.4	23.0	43.5	48.0	62.3	114.5	327.0
STATE GOVERNMENT	125.6	112.5	22.8	-	-	-	-	-	22.0	12.8	24.9	122.3
LOCAL GOVERNMENTS	161.1	152.2	83.1	53.8	76.0	38.4	23.0	43.5	26.0	49.5	89.7	204.7
IOWA	144.0	141.3	53.4	22.3	35.2	14.8	12.4	21.0	35.0	43.5	41.9	184.3
STATE GOVERNMENT	68.4	67.4	15.3	-	-	-	-	-	14.7	11.3	5.2	89.0
LOCAL GOVERNMENTS	75.7	73.9	38.1	22.3	35.2	14.8	12.4	21.0	20.3	32.2	36.8	95.4
KANSAS	125.6	118.7	44.1	21.8	24.4	8.6	9.4	16.8	28.0	30.6	43.0	207.5
STATE GOVERNMENT	72.2	67.9	9.7	-	-	-	-	-	16.5	8.5	7.6	78.3
LOCAL GOVERNMENTS	53.4	50.9	34.4	21.8	24.4	8.6	9.4	16.8	11.5	22.1	35.4	129.2
KENTUCKY	135.5	129.6	60.7	21.8	38.4	11.8	16.0	14.2	24.3	31.3	118.9	225.8
STATE GOVERNMENT	81.2	76.3	17.0	-	-	-	-	-	15.8	14.3	67.4	137.2
LOCAL GOVERNMENTS	54.2	53.3	43.7	21.8	38.4	11.8	16.0	14.2	8.5	17.0	51.4	88.6
LOUISIANA	280.6	259.0	83.3	30.9	43.0	17.7	28.6	40.2	47.8	59.1	149.4	369.5
STATE GOVERNMENT	163.2	154.8	16.2	-	-	-	-	-	18.7	25.0	52.0	210.0
LOCAL GOVERNMENTS	117.4	104.2	67.2	30.9	43.0	17.7	28.6	40.2	29.1	34.1	97.4	159.5
MAINE	37.3	29.2	19.6	14.5	16.7	3.8	2.8	7.3	12.2	17.1	22.6	104.2
STATE GOVERNMENT	32.5	24.6	5.5	-	-	-	-	-	7.0	6.7	13.4	67.7
LOCAL GOVERNMENTS	4.8	4.6	14.1	14.5	16.7	3.8	2.8	7.3	5.3	10.4	9.2	36.5

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools						
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay	Institutions of higher education	Other education	Total	Other than capital outlay	
MARYLAND	3 828.8	3 039.4	1 524.9	1 303.5	1 109.2	959.3	333.2	82.4	363.9	97.9	403.9
STATE GOVERNMENT	1 386.2	1 025.5	339.0	280.5	-	-	256.7	82.4	229.3	36.3	174.3
LOCAL GOVERNMENTS	2 442.7	2 013.9	1 185.8	1 023.0	1 109.2	959.3	76.6	-	134.6	61.6	229.7
MASSACHUSETTS	5 741.7	4 769.7	1 991.1	1 572.0	1 472.6	1 265.2	415.6	102.9	377.7	213.2	1 055.3
STATE GOVERNMENT	2 597.2	2 113.6	515.7	304.1	-	-	412.8	102.9	219.9	91.2	1 008.5
LOCAL GOVERNMENTS	3 144.6	2 656.1	1 475.4	1 268.0	1 472.6	1 265.2	2.8	-	157.8	122.0	46.8
MICHIGAN	8 582.3	7 314.5	3 546.3	3 198.1	2 424.1	2 188.4	949.5	172.7	704.5	273.0	1 297.7
STATE GOVERNMENT	3 279.8	2 847.3	965.4	867.4	-	-	792.7	172.7	323.5	42.8	1 153.4
LOCAL GOVERNMENTS	5 302.5	4 467.2	2 580.9	2 330.7	2 424.1	2 188.4	156.8	-	381.0	230.2	144.4
MINNESOTA	3 763.0	3 049.7	1 652.7	1 443.2	1 159.2	1 035.3	439.0	54.5	460.4	204.9	428.2
STATE GOVERNMENT	1 084.0	824.2	493.5	407.9	-	-	439.0	54.5	234.4	77.2	13.6
LOCAL GOVERNMENTS	2 679.1	2 225.5	1 159.2	1 035.3	1 159.2	1 035.3	-	-	225.9	127.6	414.7
MISSISSIPPI	1 519.3	1 239.5	551.7	505.7	343.5	322.2	169.7	38.5	243.3	98.5	210.3
STATE GOVERNMENT	740.5	585.0	173.0	156.7	3.3	3.3	131.3	38.5	155.8	36.6	207.2
LOCAL GOVERNMENTS	778.8	654.5	378.7	349.1	340.2	318.9	38.4	-	87.5	61.9	3.2
MISSOURI	3 237.8	2 663.8	1 349.3	1 219.7	999.8	907.1	312.4	37.1	362.7	138.1	347.1
STATE GOVERNMENT	1 191.1	976.1	289.8	264.2	-	-	252.7	37.1	246.2	71.2	340.2
LOCAL GOVERNMENTS	2 046.7	1 687.7	1 059.5	955.5	999.8	907.1	59.7	-	116.4	66.9	6.9
MONTANA	639.8	465.5	250.9	231.6	171.3	161.3	65.5	14.2	128.1	31.0	47.8
STATE GOVERNMENT	303.7	196.6	77.1	68.0	-	-	62.9	14.2	104.3	12.6	43.1
LOCAL GOVERNMENTS	336.1	268.9	173.9	163.6	171.3	161.3	2.6	-	23.9	18.4	4.7
NEBRASKA	1 127.2	911.1	463.5	422.4	305.8	281.8	138.2	19.5	185.0	72.7	100.9
STATE GOVERNMENT	451.6	351.6	145.2	130.8	-	-	125.7	19.5	95.3	20.8	86.9
LOCAL GOVERNMENTS	675.6	559.4	318.3	291.6	305.8	281.8	12.5	-	89.7	51.9	14.0
NEVADA	602.0	469.9	205.8	162.5	149.3	120.6	50.7	5.9	82.3	33.3	34.3
STATE GOVERNMENT	226.3	161.9	56.5	41.9	-	-	50.7	5.9	60.7	20.9	27.6
LOCAL GOVERNMENTS	375.6	308.0	149.3	120.6	149.3	120.6	-	-	21.6	12.4	6.6
NEW HAMPSHIRE	566.2	447.3	215.6	191.0	145.3	127.6	59.8	10.5	100.8	42.0	63.3
STATE GOVERNMENT	269.9	203.7	70.3	63.4	-	-	59.8	10.5	74.6	21.6	50.4
LOCAL GOVERNMENTS	296.3	243.6	145.3	127.6	145.3	127.6	-	-	26.2	20.4	12.9
NEW JERSEY	6 451.3	5 437.3	2 436.6	2 178.2	1 845.9	1 688.2	420.3	170.4	693.9	233.7	814.3
STATE GOVERNMENT	2 016.4	1 545.9	481.7	416.4	-	-	311.3	170.4	419.6	91.9	342.0
LOCAL GOVERNMENTS	4 434.9	3 891.3	1 955.0	1 761.8	1 845.9	1 688.2	109.0	(Z)	274.3	141.8	472.4
NEW MEXICO	877.5	739.5	406.6	373.2	252.4	235.9	135.0	19.2	103.7	45.8	85.6
STATE GOVERNMENT	430.5	353.3	157.2	140.3	3.0	3.0	135.0	19.2	84.9	32.5	83.7
LOCAL GOVERNMENTS	447.0	386.1	249.3	232.9	249.3	232.9	-	-	18.9	13.2	1.8
NEW YORK	24 099.1	19 901.2	7 702.1	6 689.1	5 741.2	5 199.7	1 441.3	519.6	1 261.0	644.4	3 673.5
STATE GOVERNMENT	5 424.6	3 768.0	1 354.4	968.2	-	-	834.8	519.6	549.0	149.2	38.7
LOCAL GOVERNMENTS	18 674.5	16 133.3	6 347.7	5 720.9	5 741.2	5 199.7	606.5	-	712.0	495.2	3 634.9
NORTH CAROLINA	3 260.2	2 669.4	1 440.5	1 324.1	937.5	869.7	446.6	56.4	424.3	141.6	306.4
STATE GOVERNMENT	1 342.1	1 013.7	424.7	379.0	11.0	5.0	357.3	56.4	361.3	108.8	119.7
LOCAL GOVERNMENTS	1 918.1	1 655.7	1 015.8	945.1	926.5	864.7	89.3	-	62.9	32.8	186.7
NORTH DAKOTA	515.1	401.0	213.1	188.0	125.2	113.9	72.3	15.6	100.4	33.4	39.5
STATE GOVERNMENT	267.1	202.0	85.4	72.7	-	-	69.8	15.6	64.1	12.6	34.2
LOCAL GOVERNMENTS	247.9	199.0	127.7	115.4	125.2	113.9	2.6	-	36.3	20.8	5.3
OHIO	7 496.7	6 288.3	3 157.6	2 849.0	2 256.7	2 074.8	789.4	111.5	786.8	345.4	813.3
STATE GOVERNMENT	2 608.5	2 060.4	726.1	640.9	-	-	614.6	111.5	455.8	104.9	603.6
LOCAL GOVERNMENTS	4 888.1	4 227.9	2 431.5	2 208.1	2 256.7	2 074.8	174.7	-	331.0	240.5	209.7
OKLAHOMA	1 928.9	1 629.3	714.7	665.7	452.9	416.2	212.2	49.6	258.2	118.3	317.7
STATE GOVERNMENT	1 018.8	851.0	259.0	248.6	4.0	4.0	205.4	49.6	170.0	46.9	315.0
LOCAL GOVERNMENTS	910.1	778.3	455.7	417.1	448.8	412.2	6.8	-	88.2	69.4	2.8
OREGON	2 115.9	1 618.5	797.1	737.4	528.4	494.0	237.6	31.0	278.4	94.2	160.7
STATE GOVERNMENT	855.3	665.7	200.4	185.7	-	-	169.3	31.0	192.2	33.8	155.4
LOCAL GOVERNMENTS	1 260.6	952.9	596.7	551.6	528.4	494.0	68.2	-	86.2	60.4	5.3
PENNSYLVANIA	9 699.8	8 054.1	3 960.3	3 455.5	2 970.2	2 628.7	516.7	473.4	1 016.7	416.0	1 364.4
STATE GOVERNMENT	4 276.2	3 434.1	1 004.9	784.0	60.3	-	471.2	473.4	770.9	238.1	1 206.8
LOCAL GOVERNMENTS	5 423.6	4 620.0	2 955.3	2 671.5	2 909.9	2 628.7	45.4	-	245.8	177.9	157.6
RHODE ISLAND	779.6	691.8	280.2	261.8	184.8	178.9	70.9	24.5	56.3	25.7	145.1
STATE GOVERNMENT	419.8	368.0	95.5	82.9	-	-	70.9	24.5	40.3	11.8	133.2
LOCAL GOVERNMENTS	359.7	323.8	184.8	178.9	184.8	178.9	-	-	16.0	13.8	12.0
SOUTH CAROLINA	1 725.0	1 371.6	744.7	645.2	486.1	427.8	178.6	80.0	193.9	63.5	123.3
STATE GOVERNMENT	903.7	676.9	278.9	233.3	20.4	15.9	178.6	80.0	172.7	45.6	119.8
LOCAL GOVERNMENTS	821.3	694.7	465.7	411.8	465.7	411.8	-	-	21.2	17.9	3.6

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73—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						
MARYLAND	272.9	247.3	151.9	68.4	109.6	30.9	44.5	65.4	68.6	80.7	157.1	517.0
STATE GOVERNMENT	176.8	157.4	29.1	-	-	-	-	-	36.1	38.7	61.5	299.3
LOCAL GOVERNMENTS	96.1	89.9	122.7	68.4	109.6	30.9	44.5	65.4	30.5	42.0	95.6	217.6
MASSACHUSETTS	440.7	388.0	217.2	167.0	76.1	21.1	59.2	60.9	75.1	113.7	236.2	871.6
STATE GOVERNMENT	271.3	238.2	25.7	-	-	-	-	-	39.3	36.9	114.3	365.5
LOCAL GOVERNMENTS	169.4	149.8	191.5	167.0	76.1	21.1	59.2	60.9	35.8	76.8	121.8	506.1
MICHIGAN	648.6	635.0	317.8	118.8	289.4	66.0	69.5	107.3	118.4	203.0	284.2	876.8
STATE GOVERNMENT	294.0	285.1	45.0	-	-	-	-	-	54.9	43.0	62.5	338.1
LOCAL GOVERNMENTS	354.7	349.9	272.7	118.8	289.4	66.0	69.5	107.3	63.5	159.9	221.7	538.7
MINNESOTA	243.5	224.3	85.5	32.6	112.9	29.0	17.0	56.1	54.0	73.1	145.3	401.9
STATE GOVERNMENT	118.1	115.1	12.4	-	-	-	-	-	23.7	20.6	29.2	138.6
LOCAL GOVERNMENTS	125.4	109.2	73.2	32.6	112.9	29.0	17.0	56.1	30.3	52.5	116.0	263.3
MISSISSIPPI	163.9	145.3	37.0	12.7	19.1	4.2	11.8	6.6	20.2	26.3	53.5	162.8
STATE GOVERNMENT	57.1	51.9	14.4	-	-	-	-	-	9.2	6.9	24.4	92.5
LOCAL GOVERNMENTS	106.8	93.4	22.6	12.7	19.1	4.2	11.8	6.6	11.0	19.4	29.1	70.3
MISSOURI	263.7	241.8	135.7	52.3	51.1	25.1	17.9	53.1	43.0	67.0	101.5	393.4
STATE GOVERNMENT	118.9	114.5	18.7	-	-	-	-	-	18.4	21.2	6.4	131.2
LOCAL GOVERNMENTS	144.7	127.2	117.0	52.3	51.1	25.1	17.9	53.1	24.5	45.8	95.2	262.2
MONTANA	31.6	27.2	14.6	5.1	18.3	2.2	3.7	2.9	11.5	12.7	12.6	100.1
STATE GOVERNMENT	17.7	16.2	3.9	-	-	-	-	-	6.2	4.7	4.2	42.7
LOCAL GOVERNMENTS	13.8	10.9	10.7	5.1	18.3	2.2	3.7	2.9	5.3	8.0	8.4	57.4
NEBRASKA	79.4	74.3	31.2	14.0	29.0	8.5	6.6	14.2	19.0	26.6	28.7	129.1
STATE GOVERNMENT	42.8	40.0	6.5	-	-	-	-	-	7.2	6.3	3.7	57.8
LOCAL GOVERNMENTS	36.6	34.2	24.7	14.0	29.0	8.5	6.6	14.2	11.8	20.4	25.0	71.4
NEVADA	53.1	47.7	32.5	15.2	8.9	4.3	1.5	15.0	16.9	17.0	19.8	99.8
STATE GOVERNMENT	10.5	9.6	4.6	-	-	-	-	-	8.6	5.6	1.7	50.5
LOCAL GOVERNMENTS	42.6	38.2	27.9	15.2	8.9	4.3	1.5	15.0	8.2	11.4	18.1	49.3
NEW HAMPSHIRE	27.2	24.3	16.3	11.2	18.2	2.6	3.7	4.6	9.4	12.0	18.5	65.5
STATE GOVERNMENT	20.6	18.0	4.0	-	-	-	-	-	6.3	4.7	7.2	31.7
LOCAL GOVERNMENTS	6.6	6.3	12.3	11.2	18.2	2.6	3.7	4.6	3.1	7.3	11.3	33.7
NEW JERSEY	355.9	332.5	293.8	120.2	124.7	47.7	69.3	92.1	93.0	169.8	294.2	893.4
STATE GOVERNMENT	188.3	168.6	38.0	-	-	-	-	-	39.0	39.2	121.2	347.5
LOCAL GOVERNMENTS	167.7	163.9	255.7	120.2	124.7	47.7	69.3	92.1	54.0	130.7	173.0	545.9
NEW MEXICO	55.9	52.2	29.6	9.9	11.2	2.9	11.4	8.7	20.5	17.1	16.8	100.5
STATE GOVERNMENT	24.8	22.1	8.8	-	-	-	-	-	13.2	10.4	6.3	41.2
LOCAL GOVERNMENTS	31.1	30.1	20.9	9.9	11.2	2.9	11.4	8.7	7.3	6.8	10.5	59.3
NEW YORK	2 497.1	2 238.5	931.9	387.4	566.2	93.7	312.6	326.9	284.7	471.2	1 252.4	4 432.2
STATE GOVERNMENT	1 000.6	806.6	62.5	-	-	-	-	-	157.9	109.5	433.7	1 718.2
LOCAL GOVERNMENTS	1 496.5	1 431.9	869.4	387.4	566.2	93.7	312.6	326.9	126.8	361.7	818.7	2 714.0
NORTH CAROLINA	252.2	228.6	104.8	36.8	53.0	20.2	41.4	25.3	63.5	61.5	67.6	382.9
STATE GOVERNMENT	143.3	135.7	27.9	-	-	-	-	-	32.2	37.6	19.6	175.8
LOCAL GOVERNMENTS	108.9	92.9	76.9	36.8	53.0	20.2	41.4	25.3	31.3	23.9	48.0	207.1
NORTH DAKOTA	18.4	18.1	9.3	3.2	7.0	1.6	2.9	7.5	7.7	9.0	9.5	87.7
STATE GOVERNMENT	16.3	16.0	1.4	-	-	-	-	-	4.0	3.0	1.9	57.0
LOCAL GOVERNMENTS	2.1	2.1	7.9	3.2	7.0	1.6	2.9	7.5	3.6	6.0	7.6	30.7
OHIO	568.9	503.7	282.4	144.7	158.6	84.3	68.0	95.4	104.1	151.3	287.2	878.4
STATE GOVERNMENT	260.2	242.0	37.1	-	-	-	-	-	53.4	18.5	105.2	348.5
LOCAL GOVERNMENTS	308.7	261.8	245.3	144.7	158.6	84.3	68.0	95.4	50.6	132.8	182.0	529.9
OKLAHOMA	148.6	126.0	48.4	25.6	16.7	7.1	15.5	23.1	25.7	35.8	75.6	223.4
STATE GOVERNMENT	80.7	64.1	12.8	-	-	-	-	-	11.9	14.7	38.7	116.1
LOCAL GOVERNMENTS	67.8	61.9	35.7	25.6	16.7	7.1	15.5	23.1	13.8	21.0	36.9	107.4
OREGON	90.9	88.2	205.2	27.2	42.3	14.5	5.3	23.8	56.2	45.9	68.5	314.4
STATE GOVERNMENT	50.8	49.9	15.9	-	-	-	-	-	33.1	13.7	39.5	154.3
LOCAL GOVERNMENTS	40.1	38.3	189.3	27.2	42.3	14.5	5.3	23.8	23.1	32.2	29.0	160.1
PENNSYLVANIA	609.2	580.3	346.1	93.0	164.1	66.3	88.5	85.3	151.7	189.5	479.0	1 151.2
STATE GOVERNMENT	442.0	419.3	73.1	-	-	-	-	-	83.5	50.0	219.5	425.4
LOCAL GOVERNMENTS	167.2	161.1	273.0	93.0	164.1	66.3	88.5	85.3	68.2	139.5	259.4	726.5
RHODE ISLAND	55.9	52.9	25.9	20.0	9.9	4.0	5.6	10.3	15.0	16.6	30.3	108.5
STATE GOVERNMENT	54.9	51.9	4.4	-	-	-	-	-	9.8	11.0	14.6	56.2
LOCAL GOVERNMENTS	1.0	0.9	21.5	20.0	9.9	4.0	5.6	10.3	5.2	5.6	15.7	52.3
SOUTH CAROLINA	181.9	169.8	48.8	12.4	41.9	6.1	18.6	9.2	25.9	27.2	50.6	246.5
STATE GOVERNMENT	91.3	84.0	14.5	-	-	-	-	-	13.6	6.2	24.6	182.1
LOCAL GOVERNMENTS	90.6	85.8	34.3	12.4	41.9	6.1	18.6	9.2	12.2	21.0	26.0	64.4

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools						
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay	Institutions of higher education	Other education	Total	Other than capital outlay	
SOUTH DAKOTA	559.8	435.7	257.7	225.3	167.4	154.8	83.5	6.7	117.2	46.8	45.4
STATE GOVERNMENT	284.8	197.6	90.2	70.5	-	-	83.5	6.7	82.6	20.9	43.4
LOCAL GOVERNMENTS	275.0	238.1	167.4	154.8	167.4	154.8	-	-	34.6	25.9	2.0
TENNESSEE	2 633.3	2 150.3	988.7	884.0	674.5	608.9	256.1	58.1	342.6	139.0	276.0
STATE GOVERNMENT	1 118.4	882.0	314.2	275.1	-	-	256.1	58.1	226.2	57.8	259.8
LOCAL GOVERNMENTS	1 514.9	1 268.2	674.5	608.9	674.5	608.9	(Z)	-	116.4	81.2	16.2
TEXAS	7 894.9	6 232.5	3 384.7	2 934.4	2 367.7	2 062.8	929.9	87.1	872.0	305.4	790.0
STATE GOVERNMENT	2 975.0	2 344.8	871.8	745.7	26.7	26.7	758.1	87.1	592.3	149.9	772.7
LOCAL GOVERNMENTS	4 919.9	3 887.7	2 512.9	2 188.7	2 341.0	2 036.1	171.9	-	279.7	155.5	17.3
UTAH	913.7	722.6	454.8	393.6	276.6	233.3	161.4	16.8	118.8	29.9	79.3
STATE GOVERNMENT	466.6	358.0	178.2	160.3	-	-	161.4	16.8	97.4	15.0	77.0
LOCAL GOVERNMENTS	447.1	364.6	276.6	233.3	276.6	233.3	-	-	21.4	14.9	2.3
VERMONT	447.5	365.1	160.5	142.9	94.2	83.5	54.5	11.8	86.6	39.6	61.4
STATE GOVERNMENT	289.0	233.4	66.3	59.3	(Z)	(Z)	54.5	11.8	65.0	22.4	60.9
LOCAL GOVERNMENTS	158.5	131.7	94.2	83.5	94.2	83.5	-	-	21.5	17.2	0.5
VIRGINIA	3 431.9	2 740.4	1 433.3	1 282.8	995.2	897.3	344.6	93.3	515.2	164.4	323.0
STATE GOVERNMENT	1 461.1	1 062.5	436.8	385.5	-	-	343.5	93.3	435.3	122.0	130.3
LOCAL GOVERNMENTS	1 970.8	1 677.9	996.4	897.3	995.2	897.3	1.2	-	79.9	42.4	192.7
WASHINGTON	3 612.0	2 831.7	1 341.5	1 215.0	886.4	801.8	406.8	48.4	464.9	159.6	393.7
STATE GOVERNMENT	1 616.8	1 286.4	461.1	406.7	13.4	-	399.4	48.3	304.5	62.8	391.9
LOCAL GOVERNMENTS	1 995.2	1 545.3	880.4	808.3	873.0	801.8	7.4	0.1	160.4	96.8	1.8
WEST VIRGINIA	1 334.2	976.5	468.2	431.6	328.6	300.1	114.3	25.3	377.8	102.6	121.0
STATE GOVERNMENT	820.1	526.4	139.6	131.4	-	-	114.3	25.3	367.5	94.0	119.6
LOCAL GOVERNMENTS	514.2	450.1	328.6	300.1	328.6	300.1	-	-	10.3	8.6	1.5
WISCONSIN	4 061.3	3 439.9	1 705.5	1 526.8	1 007.2	928.9	603.0	95.4	488.6	244.2	480.0
STATE GOVERNMENT	1 362.9	1 105.6	604.9	516.6	-	-	509.5	95.4	178.6	43.0	176.8
LOCAL GOVERNMENTS	2 698.4	2 334.3	1 100.7	1 010.3	1 007.2	928.9	93.5	-	310.0	201.2	303.2
WYOMING	383.0	305.4	176.8	162.3	122.2	115.5	49.2	5.4	75.9	22.8	15.9
STATE GOVERNMENT	173.9	114.2	43.9	37.2	-	-	38.5	5.4	66.3	15.4	14.0
LOCAL GOVERNMENTS	209.1	191.3	132.9	125.1	122.2	115.5	10.7	-	9.6	7.4	1.9

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1972-73—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						
SOUTH DAKOTA	21.3	20.4	11.5	3.5	3.7	1.6	1.8	4.7	11.1	10.2	5.7	66.0
STATE GOVERNMENT	15.3	14.6	3.1	-	-	-	-	-	4.7	3.1	1.8	40.6
LOCAL GOVERNMENTS	6.1	5.9	8.4	3.5	3.7	1.6	1.8	4.7	6.4	7.1	3.8	25.3
TENNESSEE	289.8	272.8	73.9	45.1	52.2	16.2	32.4	38.8	39.0	48.3	108.8	297.6
STATE GOVERNMENT	115.2	107.6	11.5	-	-	-	-	-	20.8	15.1	27.1	128.4
LOCAL GOVERNMENTS	174.6	165.2	62.4	45.1	52.2	16.2	32.4	38.8	18.2	33.2	81.7	169.2
TEXAS	556.8	520.0	256.7	120.3	106.7	43.0	84.3	115.6	110.3	134.1	335.3	1 028.3
STATE GOVERNMENT	269.8	245.4	42.9	-	-	-	-	-	34.2	31.3	65.7	294.7
LOCAL GOVERNMENTS	287.4	274.7	213.7	120.3	106.7	43.0	84.3	115.6	76.1	102.8	269.6	733.5
UTAH	44.8	43.0	21.8	8.4	7.1	4.2	5.3	13.2	15.0	14.6	12.8	117.7
STATE GOVERNMENT	30.1	28.6	4.5	-	-	-	-	-	9.0	5.4	3.5	61.5
LOCAL GOVERNMENTS	14.7	14.4	17.3	8.4	7.1	4.2	5.3	13.2	5.9	9.2	9.3	56.3
VERMONT	20.5	18.0	9.6	3.8	7.9	1.7	1.6	1.9	7.7	9.4	21.0	55.7
STATE GOVERNMENT	19.9	17.4	4.8	-	-	-	-	-	5.5	5.8	16.9	44.0
LOCAL GOVERNMENTS	0.6	0.6	4.8	3.8	7.9	1.7	1.6	1.9	2.2	3.6	4.1	11.7
VIRGINIA	209.6	194.4	114.6	45.7	67.3	25.3	35.7	51.6	71.9	65.2	104.5	394.4
STATE GOVERNMENT	171.9	164.6	30.3	-	-	-	-	-	37.0	19.6	17.5	182.4
LOCAL GOVERNMENTS	37.6	29.8	84.3	45.7	67.3	25.3	35.7	51.6	34.9	45.5	87.0	212.0
WASHINGTON	162.3	150.3	103.6	50.6	87.3	20.3	22.6	65.8	74.5	62.9	130.5	651.8
STATE GOVERNMENT	92.4	86.9	19.2	-	-	-	-	-	35.9	14.3	47.2	250.3
LOCAL GOVERNMENTS	69.9	63.4	84.4	50.6	87.3	20.3	22.6	65.8	38.6	48.6	83.3	401.4
WEST VIRGINIA	91.5	83.1	23.8	9.8	14.4	9.0	7.0	8.3	18.7	16.5	48.2	128.8
STATE GOVERNMENT	50.8	48.7	8.0	-	-	-	-	-	13.2	5.8	36.8	78.7
LOCAL GOVERNMENTS	40.7	34.4	15.9	9.8	14.4	9.0	7.0	8.3	5.4	10.7	11.4	50.1
WISCONSIN	309.6	289.1	133.2	60.0	118.3	35.5	40.0	62.5	60.2	83.5	129.5	390.5
STATE GOVERNMENT	109.3	102.4	14.0	-	-	-	-	-	33.5	23.5	47.6	174.7
LOCAL GOVERNMENTS	200.3	186.7	119.2	60.0	118.3	35.5	40.0	62.5	26.6	60.0	81.9	215.8
WYOMING	32.2	29.9	8.0	2.3	1.7	1.3	2.2	2.1	7.0	6.1	9.0	43.8
STATE GOVERNMENT	11.1	10.2	2.2	-	-	-	-	-	4.9	2.5	1.5	27.6
LOCAL GOVERNMENTS	21.1	19.7	5.8	2.3	1.7	1.3	2.2	2.1	2.2	3.6	7.4	16.2

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.

Z Less than half the unit of measurement shown.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1972-73

(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				
UNITED STATES, TOTAL	188 484.6	15 879.4	172 605.2	147 454.1	21 803.6	9 012.9	91 761.1	93 828.8
STATE GOVERNMENTS.	59 375.0	3 674.2	55 700.7	55 700.7	7 330.6	2 334.8	71 786.1	45 914.8
LOCAL GOVERNMENTS.	129 109.7	12 205.2	116 904.5	91 753.4	14 473.0	6 678.1	19 975.0	47 914.0
ALABAMA.	2 951.2	125.9	2 825.4	2 490.9	240.7	120.3	817.4	1 074.8
STATE GOVERNMENT	847.8	-	847.8	847.8	54.3	41.8	746.9	548.6
LOCAL GOVERNMENTS.	2 103.4	125.8	1 977.6	1 643.0	186.5	78.5	70.5	526.2
ALASKA	828.3	22.0	806.2	736.0	122.0	33.3	199.3	911.9
STATE GOVERNMENT	434.6	18.5	416.0	416.0	75.2	14.4	192.5	815.7
LOCAL GOVERNMENTS.	393.7	3.5	390.2	319.9	46.8	18.9	6.8	96.2
ARIZONA.	1 368.8	15.5	1 353.3	830.7	194.0	64.5	935.1	884.3
STATE GOVERNMENT	87.3	-	87.3	87.3	1.0	2.9	870.7	337.5
LOCAL GOVERNMENTS.	1 281.5	15.5	1 266.0	743.4	193.0	61.5	64.4	546.8
ARKANSAS	1 082.9	47.3	1 035.6	925.4	56.6	56.6	350.5	508.3
STATE GOVERNMENT	109.0	0.3	108.7	108.7	6.8	3.6	339.2	318.1
LOCAL GOVERNMENTS.	973.9	47.0	926.8	816.7	49.8	53.0	11.3	190.2
CALIFORNIA	18 568.9	360.6	18 208.4	13 644.9	1 202.3	826.2	14 330.3	11 128.6
STATE GOVERNMENT	6 039.3	-	6 039.3	6 039.3	175.9	268.7	10 562.1	4 568.4
LOCAL GOVERNMENTS.	12 529.7	360.6	12 169.1	7 605.6	1 026.4	557.5	3 768.2	6 560.2
COLORADO	1 484.4	32.6	1 451.9	954.9	228.2	70.3	1 061.1	1 216.1
STATE GOVERNMENT	118.5	0.8	117.8	117.8	6.0	7.0	871.8	450.8
LOCAL GOVERNMENTS.	1 365.9	31.8	1 334.1	837.1	222.2	63.3	189.3	765.3
CONNECTICUT.	4 413.4	753.2	3 660.2	3 578.0	634.6	245.2	915.3	1 289.7
STATE GOVERNMENT	2 579.8	296.1	2 283.6	2 283.6	433.8	140.0	755.6	787.7
LOCAL GOVERNMENTS.	1 833.7	457.1	1 376.6	1 294.4	200.9	105.2	159.6	502.0
DELAWARE	929.7	45.4	884.3	825.0	127.0	45.0	66.9	293.6
STATE GOVERNMENT	540.3	27.8	512.5	512.5	73.9	33.0	64.4	176.3
LOCAL GOVERNMENTS.	389.4	17.6	371.8	312.5	53.1	12.0	2.5	117.3
DISTRICT OF COLUMBIA	1 420.0	207.1	1 212.9	739.7	579.7	8.3	115.5	696.6
FLORIDA.	5 051.9	120.1	4 931.9	3 750.2	574.2	204.5	1 976.9	3 295.5
STATE GOVERNMENT	1 260.3	1.0	1 259.3	1 259.3	106.9	26.6	1 673.2	1 351.6
LOCAL GOVERNMENTS.	3 791.7	119.1	3 672.6	2 490.9	467.3	177.9	303.7	1 943.9
GEORGIA.	3 226.3	138.6	3 087.7	2 559.0	398.5	131.0	1 528.4	1 682.6
STATE GOVERNMENT	1 058.5	-	1 058.5	1 058.5	115.2	41.0	1 428.1	852.4
LOCAL GOVERNMENTS.	2 167.7	138.6	2 029.1	1 500.5	283.3	90.0	100.3	830.2
HAWAII	1 272.6	9.0	1 263.6	1 221.1	262.4	41.8	549.7	496.8
STATE GOVERNMENT	986.8	9.0	977.8	977.8	223.3	26.4	549.7	354.9
LOCAL GOVERNMENTS.	285.8	-	285.8	243.3	39.2	15.4	-	141.9
IDAHO.	190.0	9.9	180.1	165.0	8.7	11.7	171.9	281.3
STATE GOVERNMENT	37.0	-	37.0	37.0	-	0.9	171.1	187.4
LOCAL GOVERNMENTS.	153.0	9.9	143.1	128.0	8.7	10.8	0.9	93.9
ILLINOIS	8 632.7	1 094.0	7 538.7	6 642.3	845.9	458.8	3 930.3	4 170.7
STATE GOVERNMENT	1 946.2	17.1	1 929.1	1 929.1	250.5	60.4	2 441.0	1 487.5
LOCAL GOVERNMENTS.	6 686.5	1 076.9	5 609.5	4 713.1	595.4	398.5	1 489.3	2 683.2
INDIANA.	2 549.1	141.8	2 407.4	2 221.3	144.1	105.7	926.3	1 571.8
STATE GOVERNMENT	611.8	48.3	563.5	563.5	18.5	21.2	920.9	657.1
LOCAL GOVERNMENTS.	1 937.3	93.5	1 843.8	1 657.8	125.6	84.5	5.3	914.6
IOWA	1 110.2	28.3	1 081.9	959.6	71.9	84.3	711.5	914.2
STATE GOVERNMENT	123.6	-	123.6	123.6	9.7	3.8	615.6	446.7
LOCAL GOVERNMENTS.	986.6	28.3	958.3	836.0	62.2	80.5	95.8	467.5
KANSAS	1 356.4	72.7	1 283.7	1 009.5	113.0	93.9	421.2	893.9
STATE GOVERNMENT	203.5	0.1	203.4	203.4	-	11.1	382.7	402.1
LOCAL GOVERNMENTS.	1 152.9	72.6	1 080.3	806.2	113.0	82.8	38.5	491.8
KENTUCKY	3 470.1	79.2	3 390.9	2 973.4	249.5	171.6	823.2	1 422.1
STATE GOVERNMENT	1 815.6	-	1 815.6	1 815.6	45.2	39.7	781.1	978.3
LOCAL GOVERNMENTS.	1 654.4	79.2	1 575.3	1 157.8	204.4	131.9	42.1	443.8
LOUISIANA.	4 067.8	47.4	4 020.4	3 594.7	471.9	188.3	1 484.9	1 448.4
STATE GOVERNMENT	1 213.7	3.5	1 210.2	1 210.2	131.9	47.2	1 420.5	652.3
LOCAL GOVERNMENTS.	2 854.1	43.9	2 810.2	2 384.5	340.0	141.1	64.3	796.1

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1972-73—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				
MAINE	630.1	36.5	593.6	543.8	133.8	38.6	208.0	314.2
STATE GOVERNMENT	358.3	5.6	352.7	352.7	94.7	15.3	207.9	236.3
LOCAL GOVERNMENTS	271.8	30.9	240.8	191.1	39.1	23.3	0.1	77.9
MARYLAND	4 252.0	123.8	4 128.2	3 793.4	527.4	202.2	1 671.9	1 482.7
STATE GOVERNMENT	1 587.4	-	1 587.4	1 587.4	239.3	77.0	1 290.4	672.5
LOCAL GOVERNMENTS	2 664.6	123.8	2 540.8	2 206.0	288.1	125.2	381.6	810.2
MASSACHUSETTS	6 431.0	1 102.4	5 328.6	4 852.5	938.7	340.3	1 581.1	2 138.2
STATE GOVERNMENT	3 105.0	513.7	2 591.3	2 591.3	463.6	134.6	876.1	1 111.8
LOCAL GOVERNMENTS	3 325.9	588.7	2 737.3	2 261.2	475.2	205.7	705.0	1 026.3
MICHIGAN	6 964.2	487.2	6 477.0	5 873.8	590.1	290.0	4 011.2	3 758.4
STATE GOVERNMENT	1 418.5	194.4	1 224.1	1 224.1	96.2	65.6	2 560.7	1 541.4
LOCAL GOVERNMENTS	5 545.8	292.8	5 252.9	4 649.7	493.9	224.4	1 450.5	2 217.0
MINNESOTA	3 580.6	185.7	3 394.9	3 287.3	372.4	210.3	1 267.1	2 097.2
STATE GOVERNMENT	634.8	-	634.8	634.8	37.4	36.4	1 007.1	968.9
LOCAL GOVERNMENTS	2 945.8	185.7	2 760.1	2 652.4	335.0	174.0	260.0	1 128.3
MISSISSIPPI	1 455.5	27.3	1 428.2	1 253.3	147.3	72.5	388.9	615.4
STATE GOVERNMENT	583.6	2.9	580.7	580.7	71.9	22.3	388.1	335.0
LOCAL GOVERNMENTS	871.9	24.4	847.5	672.6	75.4	50.2	0.8	280.4
MISSOURI	2 686.7	81.9	2 604.8	2 266.3	212.1	120.6	1 273.3	1 540.0
STATE GOVERNMENT	187.7	0.1	187.6	187.6	45.2	7.5	955.3	502.7
LOCAL GOVERNMENTS	2 499.0	81.8	2 417.2	2 078.8	166.9	113.1	318.0	1 037.3
MONTANA	340.4	7.5	332.9	323.1	61.9	22.5	223.2	347.4
STATE GOVERNMENT	92.1	0.1	92.0	92.0	3.2	6.2	218.0	194.2
LOCAL GOVERNMENTS	248.3	7.4	240.9	231.1	58.7	16.3	5.1	153.2
NEBRASKA	2 088.1	59.9	2 028.2	665.4	560.9	79.6	208.4	1 216.0
STATE GOVERNMENT	78.8	-	78.8	78.8	-	4.1	123.2	253.0
LOCAL GOVERNMENTS	2 009.3	59.9	1 949.4	586.5	560.9	75.5	85.2	963.0
NEVADA	526.1	5.0	521.1	481.1	56.8	29.6	288.7	313.2
STATE GOVERNMENT	51.9	-	51.9	51.9	0.1	3.3	288.7	98.1
LOCAL GOVERNMENTS	474.3	5.0	469.2	429.3	56.8	26.2	-	215.1
NEW HAMPSHIRE	460.7	37.5	423.2	407.8	67.4	41.1	226.2	165.3
STATE GOVERNMENT	178.6	22.5	156.1	156.1	9.6	14.7	225.8	52.6
LOCAL GOVERNMENTS	282.1	15.0	267.1	251.7	57.8	26.4	0.4	112.7
NEW JERSEY	7 082.2	760.7	6 321.5	6 118.5	1 107.2	422.0	3 105.8	3 620.1
STATE GOVERNMENT	2 755.2	170.0	2 585.2	2 585.2	425.3	209.0	3 092.4	1 762.8
LOCAL GOVERNMENTS	4 327.1	590.7	3 736.4	3 533.3	681.9	213.0	13.4	1 857.3
NEW MEXICO	471.5	0.1	471.4	376.2	71.2	50.7	322.2	957.6
STATE GOVERNMENT	144.3	-	144.3	144.3	19.5	15.3	321.4	742.1
LOCAL GOVERNMENTS	327.2	0.1	327.1	232.0	51.8	35.4	0.8	215.6
NEW YORK	33 588.5	7 038.5	26 550.1	22 990.6	4 318.9	1 500.2	16 722.6	11 929.0
STATE GOVERNMENT	11 800.6	2 187.3	9 613.3	9 613.3	1 949.3	279.8	10 477.4	6 451.3
LOCAL GOVERNMENTS	21 788.0	4 851.2	16 936.7	13 377.3	2 369.7	1 220.4	6 245.2	5 477.7
NORTH CAROLINA	2 041.8	178.9	1 862.9	1 597.1	123.9	105.7	2 085.1	1 841.6
STATE GOVERNMENT	528.5	-	528.5	528.5	24.7	33.8	2 066.4	1 155.9
LOCAL GOVERNMENTS	1 513.3	178.9	1 334.4	1 068.6	99.2	71.9	18.7	685.7
NORTH DAKOTA	265.2	5.6	259.6	229.4	27.2	22.7	100.6	385.9
STATE GOVERNMENT	59.2	-	59.2	59.2	4.4	1.2	94.6	232.6
LOCAL GOVERNMENTS	205.9	5.6	200.4	170.2	22.8	21.5	6.0	153.3
OHIO	7 268.5	870.6	6 398.0	5 940.0	856.0	415.4	7 080.0	3 377.8
STATE GOVERNMENT	2 248.5	9.8	2 238.7	2 238.7	370.5	116.2	6 943.2	1 484.6
LOCAL GOVERNMENTS	5 020.1	860.8	4 159.3	3 701.4	485.5	299.1	136.8	1 893.3
OKLAHOMA	1 783.2	15.1	1 768.1	1 589.4	111.8	87.3	388.7	1 257.0
STATE GOVERNMENT	766.4	0.5	765.9	765.9	27.6	17.3	326.3	719.8
LOCAL GOVERNMENTS	1 016.8	14.6	1 002.2	823.5	84.1	70.0	62.4	537.2
OREGON	1 983.6	40.0	1 943.6	1 724.6	247.8	90.0	945.6	1 762.1
STATE GOVERNMENT	1 086.6	-	1 086.6	1 086.6	200.7	37.6	914.9	1 242.8
LOCAL GOVERNMENTS	897.0	40.0	857.1	638.0	47.1	52.4	30.7	519.2

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1972-73—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				
PENNSYLVANIA	11 836.5	530.0	11 306.5	10 530.1	1 271.7	507.6	4 657.7	4 153.9
STATE GOVERNMENT	4 596.4	22.0	4 574.4	4 574.4	467.7	135.0	4 193.5	1 923.3
LOCAL GOVERNMENTS	7 240.1	508.0	6 732.1	5 955.7	804.0	372.6	464.2	2 230.6
RHODE ISLAND	842.7	121.0	721.6	674.6	53.5	51.4	305.5	250.4
STATE GOVERNMENT	390.9	36.5	354.4	354.4	28.2	17.8	245.0	153.9
LOCAL GOVERNMENTS	451.8	84.5	367.2	320.2	25.4	33.6	60.5	96.6
SOUTH CAROLINA	1 373.1	51.2	1 321.9	1 152.9	190.0	75.7	929.7	793.0
STATE GOVERNMENT	603.1	-	603.1	603.1	113.8	40.8	923.7	529.6
LOCAL GOVERNMENTS	770.0	51.2	718.8	549.8	76.1	34.9	6.0	263.5
SOUTH DAKOTA	144.0	3.4	140.6	122.6	7.6	8.8	61.4	315.3
STATE GOVERNMENT	38.8	-	38.8	38.8	-	0.8	56.5	148.0
LOCAL GOVERNMENTS	105.2	3.4	101.8	83.8	7.6	8.0	4.9	167.3
TENNESSEE	3 286.4	212.0	3 074.4	2 451.9	310.7	143.6	1 041.3	1 417.3
STATE GOVERNMENT	642.4	65.0	577.4	577.4	60.0	29.0	836.2	596.1
LOCAL GOVERNMENTS	2 644.0	147.0	2 497.1	1 874.5	250.7	114.6	205.1	821.1
TEXAS	9 613.3	225.5	9 387.8	7 779.2	1 111.5	414.6	3 009.7	6 581.9
STATE GOVERNMENT	1 621.1	-	1 621.1	1 621.1	208.7	51.6	2 659.0	3 882.6
LOCAL GOVERNMENTS	7 992.2	225.5	7 766.7	6 158.1	902.8	363.0	350.8	2 699.2
UTAH	500.2	4.1	496.1	432.3	57.3	32.0	291.6	402.9
STATE GOVERNMENT	91.3	0.3	91.0	91.0	1.1	6.4	291.2	210.9
LOCAL GOVERNMENTS	408.9	3.8	405.1	341.4	56.2	25.5	0.4	192.0
VERMONT	532.9	27.1	505.8	494.0	117.7	28.3	122.6	311.5
STATE GOVERNMENT	420.8	7.9	412.9	412.9	110.3	20.2	118.4	276.7
LOCAL GOVERNMENTS	112.1	19.3	92.9	81.0	7.4	8.1	4.2	34.7
VIRGINIA	2 926.4	114.1	2 812.3	2 545.5	385.9	190.8	1 253.7	1 799.0
STATE GOVERNMENT	387.8	0.3	387.5	387.5	35.2	33.9	1 075.8	867.5
LOCAL GOVERNMENTS	2 538.6	113.8	2 424.8	2 158.1	350.7	156.9	177.9	931.5
WASHINGTON	5 059.2	60.5	4 998.8	3 010.5	543.3	182.7	1 692.6	1 885.9
STATE GOVERNMENT	1 098.5	-	1 098.5	1 098.5	167.5	51.7	1 509.0	754.5
LOCAL GOVERNMENTS	3 960.7	60.5	3 900.3	1 912.0	375.8	131.0	183.5	1 131.4
WEST VIRGINIA	1 203.4	68.4	1 135.0	1 086.4	212.6	44.3	597.5	577.0
STATE GOVERNMENT	841.8	13.0	828.8	828.8	172.7	29.6	590.8	399.4
LOCAL GOVERNMENTS	361.5	55.3	306.2	257.6	40.0	14.7	6.7	177.5
WISCONSIN	3 032.4	47.6	2 984.8	2 819.5	450.1	214.4	2 429.0	1 724.5
STATE GOVERNMENT	923.3	-	923.3	923.3	152.0	29.4	1 997.0	814.8
LOCAL GOVERNMENTS	2 109.1	47.6	2 061.5	1 896.2	298.1	185.0	432.0	909.7
WYOMING	259.2	0.1	259.2	219.0	33.4	15.7	125.0	315.8
STATE GOVERNMENT	39.0	-	39.0	39.0	2.1	1.2	124.6	225.6
LOCAL GOVERNMENTS	220.2	0.1	220.1	180.0	31.3	14.5	0.4	90.2

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: 1972-73

(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	35 256.8	31 596.6	7 931.1	4 856.0	2 731.4	11 459.1	1 065.4	2 427.7	1 434.8	2 221.1
ALABAMA	479.2	441.2	113.2	47.3	63.1	173.6	27.7	8.5	22.2	15.3
ALASKA	308.3	298.0	100.9	76.3	24.4	100.8	0.8	13.7	5.7	4.6
ARIZONA	446.7	336.4	120.1	79.3	39.9	121.2	8.0	12.6	27.0	83.3
ARKANSAS	217.6	201.7	41.6	26.9	12.5	97.7	6.3	9.8	13.1	2.8
CALIFORNIA	3 155.0	2 467.7	493.1	342.3	150.5	960.3	51.9	143.4	219.0	468.4
COLORADO	450.1	363.5	122.3	83.9	37.5	141.4	4.7	10.2	61.0	25.6
CONNECTICUT	534.5	524.8	134.1	95.8	19.8	145.7	24.9	84.4	7.9	1.8
DELAWARE	176.6	173.1	62.1	36.8	25.1	60.6	3.4	15.1	1.9	1.5
DISTRICT OF COLUMBIA	462.3	182.1	40.9	36.0	4.9	32.5	1.3	31.8	2.5	277.7
FLORIDA	1 149.7	1 046.4	172.9	127.3	40.8	446.6	64.5	46.9	37.9	65.5
GEORGIA	772.0	705.3	193.9	122.3	69.7	263.7	36.8	56.6	57.8	8.9
HAWAII	300.9	291.5	81.5	30.3	50.8	70.8	7.9	8.4	9.3	-
IDAHO	107.4	104.8	21.2	15.4	5.6	64.5	1.7	0.4	1.7	0.6
ILLINOIS	1 852.1	1 516.8	477.4	255.6	221.4	552.3	27.3	152.7	62.1	273.2
INDIANA	645.9	615.1	210.0	147.6	61.6	239.4	22.0	37.5	10.5	20.4
IOWA	392.2	354.3	78.7	48.2	29.9	209.6	2.7	20.4	11.0	26.6
KANSAS	359.9	317.3	73.0	39.5	33.1	149.4	6.9	15.8	21.0	21.6
KENTUCKY	586.7	521.4	118.5	64.2	48.3	298.4	5.8	26.6	20.4	44.8
LOUISIANA	592.5	549.2	89.6	64.7	22.9	248.3	21.6	25.4	20.9	22.3
MAINE	136.2	129.2	24.8	18.4	4.5	61.2	8.1	12.9	6.6	0.4
MARYLAND	828.7	789.5	221.4	149.9	67.6	266.0	25.5	78.7	38.5	0.6
MASSACHUSETTS	1 052.7	972.1	419.1	207.5	187.4	164.5	52.7	55.0	28.0	52.7
MICHIGAN	1 336.1	1 267.8	348.2	235.8	112.1	431.5	13.6	223.4	53.1	14.7
MINNESOTA	747.7	713.4	209.5	123.9	85.5	255.5	19.1	83.9	27.4	5.9
MISSISSIPPI	293.6	279.8	46.0	21.3	19.3	144.8	18.6	14.9	10.5	3.2
MISSOURI	612.1	574.0	129.6	92.7	36.6	224.6	21.9	26.0	23.9	14.3
MONTANA	178.5	174.3	19.4	10.0	9.1	97.1	4.4	16.0	4.0	0.2
NEBRASKA	421.0	216.2	41.1	24.0	16.3	112.3	5.1	20.5	10.8	194.0
NEVADA	139.1	132.0	43.3	28.7	14.5	49.0	5.4	4.6	6.5	0.6
NEW HAMPSHIRE	123.9	118.9	24.6	17.7	6.8	58.8	2.9	15.6	4.9	-
NEW JERSEY	1 031.7	1 014.1	258.5	157.7	96.5	460.3	23.4	77.1	12.6	5.0
NEW MEXICO	148.0	138.0	33.4	16.4	15.9	58.0	3.7	8.3	8.0	1.9
NEW YORK	4 486.0	4 197.9	1 013.0	541.5	330.5	616.6	258.6	472.4	119.5	168.6
NORTH CAROLINA	635.9	590.8	116.4	67.8	40.7	282.6	23.6	32.9	28.8	16.3
NORTH DAKOTA	119.0	114.1	25.1	11.3	13.7	66.9	0.3	5.4	4.7	0.2
OHIO	1 275.4	1 208.4	308.6	181.9	126.4	441.3	65.2	74.3	51.0	15.6
OKLAHOMA	321.7	299.6	49.0	36.6	10.8	139.9	22.6	9.6	19.4	2.6
OREGON	549.0	497.4	59.7	34.5	25.2	184.2	2.7	27.8	17.4	34.2
PENNSYLVANIA	1 724.3	1 645.7	504.8	341.5	83.1	600.7	28.9	97.9	57.0	20.9
RHODE ISLAND	90.4	87.8	18.5	5.9	6.9	30.6	3.0	5.9	2.6	-
SOUTH CAROLINA	376.7	353.5	99.5	58.4	36.3	130.4	12.1	35.9	16.8	6.4
SOUTH DAKOTA	128.5	124.1	32.4	12.7	19.5	70.4	0.9	2.1	3.6	0.8
TENNESSEE	591.0	483.0	104.8	65.6	35.7	203.6	17.0	36.0	32.6	75.4
TEXAS	1 944.2	1 662.4	450.3	304.9	142.2	566.6	36.7	63.7	143.5	138.3
UTAH	200.0	191.1	61.1	43.3	17.2	88.9	1.8	2.9	6.6	2.3
VERMONT	83.9	82.5	17.7	10.7	6.8	46.9	2.5	6.1	0.3	1.1
VIRGINIA	725.2	691.4	150.5	97.9	48.1	350.7	15.2	41.9	26.3	7.2
WASHINGTON	879.5	780.3	126.5	84.6	41.8	305.2	11.9	67.1	29.4	69.8
WEST VIRGINIA	360.5	357.7	36.6	28.5	6.9	275.3	8.4	5.4	2.5	(Z)
WISCONSIN	645.8	621.3	178.7	78.2	98.1	244.4	20.5	82.8	21.5	2.9
WYOMING	81.2	77.5	14.4	6.8	7.6	53.0	2.4	0.5	3.5	0.1

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.
Z Less than half of the unit of measurement shown.
[1]Including amounts for categories not shown separately.

Table 21. Revenue and Expenditure of Locally Operated Public Utilities: 1972-73

(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	3 463.4	4 084.3	2 119.7	1 434.8	529.8	5 158.2	7 119.4	4 385.6	2 221.1	512.8
ALABAMA	53.8	58.8	27.0	22.2	9.6	125.4	114.1	94.7	15.3	4.1
ALASKA	5.5	10.4	3.3	5.7	1.4	15.4	17.8	10.6	4.6	2.5
ARIZONA	42.7	56.9	23.8	27.0	6.2	118.6	165.1	67.8	83.3	14.0
ARKANSAS	25.6	31.5	14.3	13.1	4.1	24.7	19.9	16.6	2.8	0.5
CALIFORNIA	492.4	668.9	375.8	219.0	74.1	673.7	1 099.7	512.6	468.4	118.8
COLORADO	85.1	115.3	38.8	61.0	15.6	49.0	59.5	31.4	25.6	2.5
CONNECTICUT	21.6	28.4	17.1	7.9	3.4	18.8	15.3	13.3	1.8	0.2
DELAWARE	5.1	5.5	3.0	1.9	0.5	14.5	12.4	10.4	1.5	0.5
DISTRICT OF COLUMBIA	10.5	15.1	11.5	2.5	1.1	26.8	354.7	58.6	277.7	18.5
FLORIDA	139.9	134.6	63.9	37.9	32.9	249.7	233.5	145.8	65.5	22.2
GEORGIA	88.7	126.4	47.3	57.8	21.4	97.9	76.4	66.5	8.9	1.0
HAWAII	20.5	23.7	12.5	9.3	1.9	-	-	-	-	-
IDAHO	7.4	6.9	4.7	1.7	0.5	5.1	3.6	3.0	0.6	-
ILLINOIS	223.0	236.3	145.1	62.1	29.1	259.7	556.4	274.7	273.2	8.5
INDIANA	46.8	49.9	34.0	10.5	5.5	136.4	135.4	112.6	20.4	2.5
IOWA	37.8	40.5	27.5	11.0	2.1	53.4	66.8	36.7	26.6	3.5
KANSAS	43.3	56.2	27.9	21.0	7.4	62.4	67.7	41.0	21.6	5.0
KENTUCKY	45.9	58.3	28.4	20.4	9.4	44.8	84.4	28.9	44.8	10.7
LOUISIANA	44.3	57.1	27.1	20.9	9.1	66.9	65.3	34.1	22.3	8.9
MAINE	9.3	14.4	5.8	6.6	2.0	3.5	2.6	2.2	0.4	(Z)
MARYLAND	50.7	79.3	30.1	38.5	10.7	8.8	7.9	6.9	0.6	0.4
MASSACHUSETTS	86.2	92.4	58.8	28.0	5.6	146.3	276.0	208.4	52.7	14.9
MICHIGAN	162.8	191.8	113.5	53.1	25.1	107.6	109.2	92.5	14.7	1.9
MINNESOTA	43.6	61.9	30.9	27.4	3.6	76.8	62.2	55.0	5.9	1.2
MISSISSIPPI	26.6	33.6	16.5	10.5	6.5	38.1	33.5	29.4	3.2	0.8
MISSOURI	58.8	70.5	39.5	23.9	7.2	109.1	105.5	84.3	14.3	6.9
MONTANA	8.9	9.7	5.4	4.0	0.4	0.1	0.3	0.1	0.2	-
NEBRASKA	22.5	27.5	14.8	10.8	1.9	291.3	468.7	219.9	194.0	54.9
NEVADA	12.5	15.8	7.3	6.5	2.0	2.9	2.6	2.0	0.6	(Z)
NEW HAMPSHIRE	7.0	11.1	5.7	4.9	0.5	0.9	1.1	1.1	-	-
NEW JERSEY	84.2	83.6	62.3	12.6	8.7	19.4	20.1	14.4	5.0	0.7
NEW MEXICO	17.0	19.9	9.3	8.0	2.6	15.8	14.1	11.1	1.9	1.0
NEW YORK	341.5	340.2	164.5	119.5	56.2	640.4	1 136.5	878.6	168.6	89.3
NORTH CAROLINA	67.5	70.9	33.0	28.8	9.1	118.2	97.7	80.4	16.3	1.0
NORTH DAKOTA	6.8	11.2	5.2	4.7	1.2	2.2	1.7	1.4	0.2	(Z)
OHIO	164.8	176.3	110.6	51.0	14.8	107.7	112.3	93.7	15.6	3.0
OKLAHOMA	49.7	45.7	20.1	19.4	6.1	35.2	21.5	18.4	2.6	0.4
OREGON	38.0	48.1	27.6	17.4	3.1	31.5	65.1	25.9	34.2	5.0
PENNSYLVANIA	133.2	162.6	81.6	57.0	24.0	137.8	191.1	163.1	20.9	7.1
RHODE ISLAND	13.4	14.3	9.5	2.6	2.2	-	-	-	-	-
SOUTH CAROLINA	35.5	39.7	16.9	16.8	5.9	44.4	37.0	29.5	6.4	1.1
SOUTH DAKOTA	6.6	9.4	5.0	3.6	0.8	9.7	7.1	6.3	0.8	(Z)
TENNESSEE	66.5	85.1	36.9	32.6	15.6	493.8	477.4	391.5	75.4	10.4
TEXAS	275.7	325.5	134.6	143.5	47.4	253.0	289.3	133.3	138.3	17.7
UTAH	20.0	21.8	13.4	6.6	1.8	14.8	11.8	9.4	2.3	0.1
VERMONT	4.0	3.8	3.3	0.3	0.2	12.4	11.7	10.1	1.1	0.5
VIRGINIA	72.2	71.2	33.7	26.3	11.2	53.2	47.4	39.3	7.2	0.9
WASHINGTON	57.8	78.4	39.5	29.4	9.5	291.4	311.0	172.5	69.8	68.7
WEST VIRGINIA	12.4	13.5	9.1	2.5	1.9	0.8	0.7	0.7	(Z)	-
WISCONSIN	61.5	65.9	39.2	21.5	5.1	45.3	47.0	43.3	2.9	0.8
WYOMING	6.2	8.5	3.5	3.5	1.5	2.6	1.6	1.5	0.1	-

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.

Z Less than half of the unit of measurement shown.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1972-73

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	906.25	187.06	719.18	577.08	215.78	360.08	142.33	862.93	150.56	712.36
MEDIAN STATE	857.45	187.89	662.86	514.32	196.22	324.03	141.53	801.18	143.72	637.05
ALABAMA	668.02	171.46	496.56	351.48	46.28	305.20	145.08	636.93	124.68	512.25
ALASKA	1 631.79	618.07	1 013.72	494.05	125.85	368.19	519.68	2 376.36	903.18	1 473.18
ARIZONA	857.45	160.92	696.52	556.75	211.28	345.47	139.77	818.93	163.47	655.46
ARKANSAS	635.10	176.33	458.77	341.94	78.77	263.17	116.82	548.81	99.02	449.78
CALIFORNIA	1 140.17	244.87	895.30	738.84	347.95	390.89	156.46	1 023.31	119.78	903.53
COLORADO	916.39	200.26	716.13	542.92	217.57	325.35	173.21	847.18	149.17	698.02
CONNECTICUT	992.39	152.09	840.31	727.21	352.61	374.59	113.10	900.46	170.62	729.84
DELAWARE	975.56	199.82	775.74	586.14	104.12	482.02	189.60	1 117.01	300.52	816.49
DISTRICT OF COLUMBIA	1 650.66	838.08	812.58	664.44	190.59	130.25	198.47	1 576.13	244.13	1 332.00
FLORIDA	751.28	117.07	634.20	491.25	143.24	348.01	142.95	689.31	136.30	553.01
GEORGIA	772.08	184.30	585.29	433.25	126.21	307.05	152.03	746.73	147.37	599.36
HAWAII	1 155.43	273.17	882.26	683.52	127.22	556.30	198.74	1 311.04	350.41	960.63
IDAHO	775.46	197.82	577.64	447.39	152.29	295.10	130.26	739.53	136.14	603.38
ILLINOIS	900.74	183.73	717.01	613.03	244.42	368.61	103.98	873.33	135.00	738.34
INDIANA	704.71	104.57	600.14	469.57	235.94	233.63	130.58	677.06	115.69	561.38
IOWA	797.15	129.80	667.36	529.65	232.12	297.53	137.71	735.36	122.01	613.35
KANSAS	811.18	151.51	659.67	517.09	245.08	272.01	142.58	746.84	139.22	607.62
KENTUCKY	715.71	190.01	525.69	403.94	77.88	326.06	121.76	670.11	156.03	514.08
LOUISIANA	803.22	181.46	621.76	449.02	78.98	370.04	172.74	765.63	145.91	619.71
MAINE	793.46	187.89	605.57	514.32	223.04	291.28	91.25	760.73	125.71	635.02
MARYLAND	976.38	190.57	785.81	628.56	196.22	432.34	157.25	940.75	193.98	746.77
MASSACHUSETTS	1 008.97	184.91	824.06	713.88	357.90	355.98	110.18	986.89	167.08	819.81
MICHIGAN	995.04	195.66	799.39	635.11	234.23	400.88	164.27	948.85	140.17	808.68
MINNESOTA	1 017.41	185.35	832.05	649.51	221.16	428.35	182.54	965.62	183.06	782.57
MISSISSIPPI	716.12	198.05	518.07	381.67	84.79	296.87	136.40	666.06	122.65	543.42
MISSOURI	717.79	141.20	576.59	472.68	163.01	309.67	103.91	680.64	120.66	559.98
MONTANA	946.11	278.62	667.50	527.26	266.62	260.63	140.24	887.42	241.79	645.63
NEBRASKA	805.72	142.86	662.86	503.27	237.30	265.98	159.58	731.02	140.19	590.83
NEVADA	1 128.74	209.85	918.89	687.59	235.77	451.83	231.30	1 098.48	240.95	857.53
NEW HAMPSHIRE	710.47	148.95	561.52	453.55	259.15	194.41	107.97	715.78	150.28	565.50
NEW JERSEY	899.21	141.00	758.21	630.51	348.32	282.19	127.70	876.42	137.76	738.66
NEW MEXICO	909.27	289.73	619.54	438.31	90.57	347.74	181.23	793.42	124.81	668.61
NEW YORK	1 345.47	271.90	1 073.56	893.61	320.27	573.35	179.95	1 319.42	229.83	1 089.58
NORTH CAROLINA	685.05	158.48	526.57	425.32	100.28	325.04	101.25	618.28	112.04	506.24
NORTH DAKOTA	903.67	223.03	680.64	469.15	182.77	286.37	211.50	804.84	178.23	626.60
OHIO	727.45	116.13	611.33	475.42	185.86	289.56	135.91	698.60	112.60	585.99
OKLAHOMA	743.54	193.13	550.41	393.38	104.27	289.12	157.03	724.34	112.51	611.83
OREGON	949.28	244.19	705.09	532.78	255.40	277.38	172.31	950.98	223.55	727.43
PENNSYLVANIA	834.53	151.33	683.20	581.34	153.31	428.03	101.86	814.97	138.27	676.70
RHODE ISLAND	880.05	232.03	648.02	542.09	218.05	324.03	105.93	801.18	90.18	711.00
SOUTH CAROLINA	682.58	167.33	515.25	391.04	83.75	307.29	124.21	632.80	129.66	503.15
SOUTH DAKOTA	871.91	228.89	643.02	495.84	255.86	239.98	147.18	818.44	181.39	637.05
TENNESSEE	694.23	172.02	522.21	391.76	103.21	288.55	130.45	638.21	117.06	521.15
TEXAS	698.51	143.44	555.07	418.77	160.84	257.93	136.30	669.40	140.96	528.45
UTAH	842.20	233.70	608.50	469.29	146.32	322.97	139.21	789.68	165.13	624.54
VERMONT	1 024.92	[illegible]	759.77	618.23	236.22	382.01	141.53	964.53	177.76	786.77
VIRGINIA	755.26	[illegible]	598.89	479.71	130.00	349.71	119.19	713.33	143.72	569.62
WASHINGTON	1 015.17	[illegible]	781.82	574.71	198.44	376.27	207.11	1 053.37	227.56	825.80
WEST VIRGINIA	774.06	250.84	523.22	415.99	83.33	332.66	107.23	743.72	199.39	544.33
WISCONSIN	971.27	158.70	812.57	664.35	271.96	392.39	148.22	888.88	135.99	752.89
WYOMING	1 089.84	309.98	779.86	534.31	247.[illegible]	267.08	245.56	1 084.91	219.66	865.25

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1972-73—Continued

State	Direct general expenditure--Continued										
	Education								Highways		
				Local schools							
	Total	Capital outlay	Other than capital outlay	Total	Capital outlay	Other than capital outlay	Institutions of higher education	Other education	Total	Capital outlay	Other than capital outlay
UNITED STATES AVERAGE	331.53	37.79	293.74	232.49	23.14	209.35	82.10	16.94	88.70	54.61	34.10
MEDIAN STATE	332.96	36.50	292.49	226.50	19.94	198.73	82.07	15.24	96.96	59.50	35.28
ALABAMA	240.49	31.98	208.52	136.69	13.36	123.33	81.38	22.42	80.63	49.04	31.59
ALASKA	867.29	305.82	561.47	643.09	231.26	411.83	198.82	25.38	384.22	305.41	78.81
ARIZONA	385.98	58.36	327.62	246.54	36.51	208.02	128.89	10.55	89.61	58.89	30.72
ARKANSAS	209.89	20.41	189.48	138.35	13.21	125.15	54.87	16.67	79.03	47.98	31.05
CALIFORNIA	353.58	23.93	329.64	250.37	16.62	233.75	95.48	7.72	72.60	46.61	25.98
COLORADO	382.86	50.18	332.69	245.68	34.45	211.24	126.46	10.72	89.70	58.03	31.67
CONNECTICUT	340.60	43.61	296.99	265.69	31.13	234.56	53.10	21.81	86.77	47.38	39.39
DELAWARE	504.11	107.73	396.39	324.19	63.81	260.38	139.91	40.01	143.40	105.26	38.13
DISTRICT OF COLUMBIA	338.14	54.84	283.30	276.67	48.25	228.43	61.46	-	69.76	43.57	26.19
FLORIDA	248.81	22.52	226.29	190.84	16.58	174.26	46.59	11.38	81.05	58.17	22.87
GEORGIA	265.88	40.52	225.36	186.24	25.56	160.68	67.36	12.28	83.50	55.11	28.39
HAWAII	418.07	97.99	320.08	228.80	36.36	192.44	178.42	10.85	119.99	85.13	34.85
IDAHO	274.65	27.50	247.15	181.41	19.95	161.46	81.93	11.30	124.03	83.75	40.28
ILLINOIS	357.37	42.49	314.88	249.56	22.75	226.81	92.51	15.30	83.75	49.16	34.59
INDIANA	331.98	39.49	292.49	226.50	27.77	198.73	88.52	16.96	73.49	45.03	28.47
IOWA	345.81	27.09	318.72	246.14	16.60	229.54	85.67	14.00	127.32	72.18	55.14
KANSAS	314.18	32.04	282.14	204.19	17.33	186.86	101.66	8.34	112.98	65.57	47.41
KENTUCKY	261.37	35.46	225.91	162.10	19.21	142.89	82.08	17.19	123.32	89.28	34.05
LOUISIANA	273.16	23.80	249.36	195.69	17.20	178.50	68.10	9.37	102.53	65.97	36.57
MAINE	276.46	24.09	252.37	196.16	17.86	178.30	60.40	19.90	121.96	59.51	62.45
MARYLAND	374.66	54.39	320.26	272.53	36.82	235.70	81.90	20.23	89.42	65.37	24.05
MASSACHUSETTS	342.24	72.04	270.20	253.11	35.66	217.46	71.44	17.69	64.92	28.27	36.65
MICHIGAN	392.07	38.50	353.58	268.01	26.06	241.94	104.97	19.09	77.89	47.71	30.18
MINNESOTA	424.09	53.75	370.34	297.46	31.79	265.67	112.65	13.98	118.14	65.57	52.57
MISSISSIPPI	241.86	20.15	221.71	150.60	9.35	141.25	74.40	16.86	106.66	63.47	43.19
MISSOURI	283.65	27.25	256.40	210.18	19.48	190.69	65.67	7.80	76.24	47.21	29.02
MONTANA	348.05	26.87	321.19	237.53	13.86	223.67	90.89	19.64	177.73	134.67	43.06
NEBRASKA	300.58	26.64	273.94	198.31	15.57	182.74	89.61	12.66	120.00	72.85	47.14
NEVADA	375.55	78.93	296.61	272.41	52.33	220.08	92.46	10.68	150.17	89.47	60.70
NEW HAMPSHIRE	272.60	31.09	241.51	183.74	22.41	161.32	75.57	13.30	127.44	74.31	53.13
NEW JERSEY	331.02	35.11	295.91	250.77	21.42	229.34	57.10	23.15	94.27	62.53	31.74
NEW MEXICO	367.59	30.19	337.40	228.17	14.84	213.33	122.10	17.32	93.79	52.41	41.39
NEW YORK	421.69	55.46	366.23	314.33	29.65	284.68	76.91	28.45	69.04	33.76	35.28
NORTH CAROLINA	273.18	22.08	251.11	177.79	12.85	164.94	84.70	10.69	80.46	53.60	26.86
NORTH DAKOTA	332.96	39.15	293.81	195.58	17.61	177.97	113.04	24.34	156.83	104.60	52.23
OHIO	294.25	28.75	265.50	210.30	16.95	193.35	73.56	10.39	73.32	41.13	32.19
OKLAHOMA	268.36	18.38	249.98	170.06	13.75	156.31	79.67	18.63	96.97	52.53	44.43
OREGON	358.23	26.83	331.41	237.50	15.49	222.01	106.78	13.95	125.14	82.80	42.34
PENNSYLVANIA	332.74	42.41	290.33	249.56	28.69	220.86	43.41	39.78	85.42	50.47	34.95
RHODE ISLAND	288.02	19.00	269.02	189.89	6.03	183.86	72.91	25.22	57.85	31.47	26.37
SOUTH CAROLINA	273.18	36.51	236.67	178.33	21.41	156.92	65.51	29.34	71.14	47.83	23.31
SOUTH DAKOTA	376.72	47.31	329.40	244.81	18.50	226.31	122.09	9.82	171.33	102.93	68.40
TENNESSEE	239.63	25.39	214.24	163.47	15.89	147.58	62.07	14.09	83.03	49.34	33.69
TEXAS	286.99	38.18	248.81	200.76	25.85	174.91	78.85	7.38	73.94	48.04	25.89
UTAH	393.08	52.85	340.23	239.10	37.45	201.65	139.48	14.50	102.69	76.87	25.82
VERMONT	346.01	38.11	307.90	203.11	23.08	180.04	117.42	25.47	186.55	101.13	85.42
VIRGINIA	297.91	31.28	266.63	206.86	20.35	186.51	71.67	19.39	107.08	72.91	34.18
WASHINGTON	391.23	36.90	354.33	258.49	24.66	233.83	118.63	14.11	135.57	89.02	46.55
WEST VIRGINIA	260.99	20.42	240.57	183.19	15.89	167.30	63.72	14.08	210.62	153.45	57.17
WISCONSIN	373.29	39.12	334.17	220.44	17.12	203.31	131.97	20.88	106.94	53.50	53.44
WYOMING	500.72	40.86	459.86	346.24	19.15	327.09	139.24	15.24	214.93	150.22	64.71

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1972-73—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	112.37	65.97	5.08	60.89	31.98	13.20	17.17	11.57	5.60	8.18
MEDIAN STATE	79.99	53.91	4.12	49.78	23.81	10.11	13.78	8.43	5.03	6.33
ALABAMA	81.63	68.59	7.84	60.75	16.92	7.91	5.11	2.42	2.69	6.27
ALASKA	121.93	62.53	2.57	59.96	41.21	19.70	49.18	41.47	7.72	8.80
ARIZONA	43.61	50.93	3.88	47.05	41.66	10.98	9.82	6.11	3.71	12.17
ARKANSAS	79.16	45.80	3.09	42.71	13.25	4.90	8.05	4.80	3.25	3.93
CALIFORNIA	187.64	69.50	2.52	66.98	45.62	19.66	12.58	6.96	5.62	7.69
COLORADO	96.89	60.31	1.94	58.37	26.24	13.76	12.51	4.20	8.31	4.50
CONNECTICUT	99.73	49.34	8.09	41.25	31.94	19.84	34.52	27.44	7.09	10.17
DELAWARE	85.27	53.38	5.88	47.51	29.76	5.64	33.00	26.19	6.81	7.15
DISTRICT OF COLUMBIA	267.08	186.40	1.78	184.62	120.22	34.22	67.58	42.63	24.95	44.72
FLORIDA	54.00	66.33	8.40	57.93	32.64	10.39	11.21	6.11	5.10	10.90
GEORGIA	104.19	97.62	7.70	89.92	20.92	8.48	16.28	11.83	4.45	8.97
HAWAII	128.73	79.94	9.49	70.44	40.12	18.76	16.20	10.04	6.15	8.71
IDAHO	68.18	54.13	2.26	51.87	24.17	7.63	3.56	0.51	3.05	4.45
ILLINOIS	132.05	52.51	2.43	50.08	37.62	12.53	23.03	13.59	9.44	7.49
INDIANA	57.05	53.92	4.13	49.79	19.92	10.12	14.29	7.06	7.23	4.33
IOWA	57.98	49.59	0.93	48.66	18.39	7.69	12.12	7.02	5.09	4.27
KANSAS	77.85	55.11	3.01	52.10	19.33	9.59	10.70	6.91	3.78	4.13
KENTUCKY	79.86	40.53	1.74	38.79	18.17	6.53	11.49	7.97	3.52	4.80
LOUISIANA	89.08	74.55	5.74	68.81	22.14	8.20	11.44	6.74	4.70	7.60
MAINE	114.85	36.26	7.86	28.40	19.06	14.15	16.27	12.55	3.72	2.76
MARYLAND	99.25	67.04	6.28	60.76	37.31	16.81	26.94	19.35	7.59	10.93
MASSACHUSETTS	181.38	75.75	9.06	66.70	37.33	28.70	13.08	9.46	3.62	10.18
MICHIGAN	143.48	71.71	1.50	70.21	35.13	13.13	31.99	24.70	7.29	7.69
MINNESOTA	109.89	62.47	4.91	57.56	21.95	8.36	28.97	21.54	7.43	4.37
MISSISSIPPI	92.21	71.88	8.18	63.70	16.20	5.56	8.39	6.53	1.86	5.17
MISSOURI	72.97	55.43	4.60	50.82	28.52	10.99	10.75	5.47	5.28	3.75
MONTANA	66.35	43.78	6.10	37.68	20.19	7.03	25.33	22.26	3.07	5.19
NEBRASKA	65.41	51.49	3.33	48.16	20.23	9.09	18.80	13.28	5.52	4.27
NEVADA	62.53	96.95	9.82	87.13	59.24	27.67	16.25	8.44	7.81	2.74
NEW HAMPSHIRE	80.00	34.34	3.65	30.69	20.57	14.21	23.02	19.78	3.23	4.73
NEW JERSEY	110.63	48.35	3.18	45.17	39.91	16.33	16.95	10.47	6.48	9.41
NEW MEXICO	77.38	50.57	3.38	47.19	26.78	8.99	10.14	7.51	2.63	10.27
NEW YORK	201.12	136.72	14.16	122.56	51.02	21.21	31.00	25.87	5.13	17.11
NORTH CAROLINA	58.11	47.83	4.48	43.35	19.88	6.98	10.06	6.23	3.82	7.86
NORTH DAKOTA	61.72	28.74	0.48	28.26	14.53	4.95	10.96	8.45	2.51	4.54
OHIO	75.79	53.02	6.08	46.94	26.31	13.49	14.78	6.92	7.85	6.34
OKLAHOMA	119.30	55.79	8.48	47.31	18.19	9.62	6.27	3.60	2.67	5.83
OREGON	72.24	40.87	1.23	39.64	92.23	12.20	19.01	12.49	6.52	2.39
PENNSYLVANIA	114.64	51.19	2.43	48.76	29.08	7.81	13.79	8.22	5.57	7.43
RHODE ISLAND	149.16	57.45	3.11	54.34	26.66	20.57	10.16	6.05	4.11	[illegible]
SOUTH CAROLINA	45.24	66.73	4.44	62.29	17.92	4.55	15.38	13.15	2.22	6.8[illegible]
SOUTH DAKOTA	66.31	31.19	1.35	29.84	16.88	5.18	5.48	3.07	2.41	2.63
TENNESSEE	66.89	70.23	4.12	66.11	17.91	10.92	12.65	8.73	3.93	7.86
TEXAS	66.98	47.21	3.12	44.09	21.76	10.20	9.05	5.40	3.64	7.15
UTAH	68.55	38.71	1.55	37.16	18.88	7.30	6.16	2.54	3.62	4.57
VERMONT	132.28	44.25	5.42	38.82	20.67	8.10	16.98	13.25	3.72	3.51
VIRGINIA	67.14	43.56	3.15	40.40	23.82	9.50	13.98	8.71	5.27	7.42
WASHINGTON	114.83	47.33	3.48	43.84	30.21	14.75	25.47	19.55	5.92	6.59
WEST VIRGINIA	67.47	51.02	4.70	46.32	13.29	5.46	8.03	3.00	5.03	3.92
WISCONSIN	105.06	67.76	4.49	63.27	29.15	13.12	26.89	18.12	7.77	8.76
WYOMING	45.10	91.34	6.69	84.65	22.59	6.42	4.92	1.28	3.64	6.27

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1972-73—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	12.20	13.40	18.30	32.33	117.57	898.18	822.51	437.27	447.12
MEDIAN STATE	10.46	12.92	17.05	26.86	96.93	734.33	670.93	309.53	415.52
ALABAMA	8.21	7.18	10.30	28.57	75.12	833.92	798.36	230.96	303.69
ALASKA	16.08	40.93	76.66	104.64	563.18	2 509.87	2 443.15	603.86	2 763.41
ARIZONA	16.24	17.62	20.75	15.50	103.87	665.12	657.59	454.39	429.71
ARKANSAS	2.39	9.93	8.89	20.97	62.60	531.62	508.39	172.09	249.51
CALIFORNIA	20.60	19.43	26.29	27.51	160.62	901.32	883.81	695.58	540.17
COLORADO	12.89	17.03	22.24	15.95	92.29	609.12	595.76	435.41	499.01
CONNECTICUT	14.91	15.24	21.25	57.83	118.32	1 434.79	1 189.93	297.55	419.28
DELAWARE	14.45	17.97	30.18	57.81	134.81	1 613.99	1 535.22	116.22	509.76
DISTRICT OF COLUMBIA	24.49	16.17	48.51	40.24	318.61	1 903.47	1 625.90	154.86	933.81
FLORIDA	13.76	13.12	22.21	23.53	101.35	658.06	642.42	257.51	429.27
GEORGIA	8.17	11.38	14.16	22.90	84.28	674.10	645.15	319.35	351.57
HAWAII	38.03	21.31	31.57	52.41	337.22	1 529.62	1 518.79	660.74	597.08
IDAHO	6.02	15.73	18.01	8.65	130.33	246.76	233.95	223.28	365.32
ILLINOIS	15.81	11.13	18.09	27.01	94.96	768.31	670.94	349.80	371.19
INDIANA	8.17	9.03	11.72	21.54	61.50	479.43	452.77	174.21	295.61
IOWA	7.24	12.04	15.00	14.44	63.47	382.31	372.56	245.00	314.81
KANSAS	7.38	12.28	13.41	18.8	91.03	595.19	563.28	184.82	392.25
KENTUCKY	4.25	7.28	9.38	35.5	67.56	1 038.33	1 014.64	246.33	425.53
LOUISIANA	10.67	12.70	15.71	39.69	98.15	1 080.72	1 068.13	394.49	384.81
MAINE	7.14	11.89	16.60	22.00	101.34	612.93	577.40	202.32	305.66
MARYLAND	16.07	16.86	19.83	38.61	127.02	1 044.73	1 014.31	410.79	364.29
MASSACHUSETTS	10.46	12.91	19.55	40.59	149.80	1 105.37	915.88	271.75	367.51
MICHIGAN	11.86	18.09	22.44	31.42	96.94	769.9[illegible]	716.09	443.47	415.52
MINNESOTA	14.38	13.85	18.76	37.28	103.13	918.81	871.17	325.15	538.17
MISSISSIPPI	2.91	8.85	11.52	23.46	71.38	638.09	626.14	170.48	269.79
MISSOURI	11.16	9.03	14.09	21.35	82.70	564.79	547.57	267.67	[illegible].73
MONTANA	3.95	15.95	17.57	17.44	138.84	472.10	461.68	309.53	4[illegible].94
NEBRASKA	9.24	12.31	17.27	18.59	83.74	1 354.15	1 315.31	135.13	788.59
NEVADA	27.35	30.77	31.08	36.05	182.15	960.07	950.91	526.82	571.48
NEW HAMPSHIRE	5.76	11.88	15.13	23.35	82.75	582.39	534.98	285.94	209.00
NEW JERSEY	12.52	12.63	23.07	39.96	121.37	962.13	858.79	421.93	491.80
NEW MEXICO	7.82	18.54	15.50	15.15	90.90	426.28	426.19	291.32	865.85
NEW YORK	17.90	15.58	25.80	68.57	242.66	1 838.96	1 453.60	915.55	653.11
NORTH CAROLINA	4.80	12.05	11.67	12.81	72.61	387.21	353.29	395.43	349.25
NORTH DAKOTA	11.69	11.98	14.02	14.85	137.07	414.35	405.63	157.24	602.96
OHIO	8.89	9.70	14.10	26.76	81.85	677.34	596.21	659.77	314.77
OKLAHOMA	8.66	9.64	13.42	28.38	83.91	669.63	663.94	145.95	472.04
OREGON	10.72	25.24	20.63	30.78	141.28	891.51	873.54	424.99	791.94
PENNSYLVANIA	7.17	12.75	15.92	40.24	96.78	994.50	949.97	391.34	349.01
RHODE ISLAND	10.55	15.38	17.05	31.13	111.48	866.06	741.65	313.98	257.39
SOUTH CAROLINA	3.37	9.49	9.97	18.56	90.43	503.71	484.91	341.05	290.92
SOUTH DAKOTA	6.85	16.25	14.93	8.27	96.44	210.51	205.52	89.73	460.97
TENNESSEE	9.41	9.45	11.71	26.37	72.13	796.52	745.14	252.38	343.50
TEXAS	9.80	9.35	11.37	28.43	87.19	815.10	795.98	255.19	558.07
UTAH	11.45	12.93	12.58	11.03	101.76	432.28	428.76	252.06	348.25
VERMONT	4.12	16.62	20.22	45.18	120.04	1 148.56	1 090.11	264.17	671.23
VIRGINIA	10.73	14.95	13.55	21.72	81.99	608.27	584.56	260.60	373.93
WASHINGTON	19.19	21.72	18.34	38.06	190.08	1 475.42	1 457.79	493.60	549.97
WEST VIRGINIA	4.65	10.42	9.20	26.86	71.80	670.77	632.67	333.08	321.61
WISCONSIN	13.67	13.17	18.27	28.35	85.46	663.70	653.28	531.62	377.43
WYOMING	5.87	19.92	17.40	25.39	124.04	734.33	734.13	154.24	894.63

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: 1972-73

(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	190 176.6	39 255.7	80 432.3	70 488.6	20.6	42.3	37.1	73 161.4	117 015.2	38.5	61.5
ALABAMA	2 364.1	606.8	1 131.0	626.3	25.7	47.8	26.5	1 282.1	1 082.0	54.2	45.8
ALASKA	538.5	204.0	228.4	106.1	37.9	42.4	19.7	324.0	214.5	60.2	39.8
ARIZONA	1 764.6	331.2	812.1	621.4	18.8	46.0	35.2	698.5	1 066.1	39.6	60.4
ARKANSAS	1 293.7	359.2	597.8	336.7	27.8	46.2	26.0	712.2	581.5	55.1	44.9
CALIFORNIA	23 489.8	5 044.8	8 403.8	10 041.2	21.5	35.8	42.7	5 690.0	17 799.8	24.2	75.8
COLORADO	2 233.3	488.0	872.3	872.9	21.9	39.1	39.1	928.7	1 304.6	41.6	58.4
CONNECTICUT	3 052.6	467.8	1 357.5	1 227.3	15.3	44.5	40.2	1 374.8	1 677.9	45.0	55.0
DELAWARE	561.9	115.1	329.3	117.5	20.5	58.6	20.9	282.3	279.6	50.2	49.8
DISTRICT OF COLUMBIA	1 231.4	625.2	-	606.2	50.8	-	49.2	-	1 231.4	-	100.0
FLORIDA	5 767.6	898.8	2 771.1	2 097.7	15.6	48.0	36.4	2 413.4	3 354.2	41.8	58.2
GEORGIA	3 683.3	882.1	1 555.9	1 245.3	23.9	42.2	33.8	1 733.7	1 949.5	47.1	52.9
HAWAII	961.3	227.3	561.4	172.7	23.6	58.4	18.0	734.0	227.3	76.4	23.6
IDAHO	597.1	152.3	266.5	178.2	25.5	44.6	29.9	308.4	288.7	51.7	48.3
ILLINOIS	10 120.7	2 064.4	4 098.6	3 957.8	20.4	40.5	39.1	4 048.8	6 072.0	40.0	60.0
INDIANA	3 746.9	556.0	1 578.6	1 612.4	14.8	42.1	43.0	1 384.6	2 362.4	37.0	63.0
IOWA	2 314.9	376.9	1 004.5	933.5	16.3	43.4	40.3	879.2	1 435.8	38.0	62.0
KANSAS	1 848.7	345.3	745.6	757.7	18.7	40.3	41.0	839.7	1 009.0	45.4	54.6
KENTUCKY	2 391.9	635.0	1 224.5	532.4	26.5	51.2	22.3	1 427.1	964.8	59.7	40.3
LOUISIANA	3 023.3	683.0	1 539.2	801.1	22.6	50.9	26.5	1 522.4	1 501.0	50.4	49.6
MAINE	815.7	193.1	369.2	253.3	23.7	45.3	31.1	461.3	354.4	56.6	43.4
MARYLAND	3 973.9	775.6	1 759.0	1 439.2	19.5	44.3	36.2	1 304.5	2 669.4	32.8	67.2
MASSACHUSETTS	5 870.2	1 075.8	2 384.9	2 409.5	18.3	40.6	41.0	2 668.2	3 202.0	45.5	54.5
MICHIGAN	9 000.2	1 769.7	4 121.3	3 109.1	19.7	45.8	34.5	3 822.7	5 177.5	42.5	57.5
MINNESOTA	3 964.8	722.3	1 927.4	1 315.2	18.2	48.6	33.2	1 263.6	2 701.3	31.9	68.1
MISSISSIPPI	1 633.5	451.8	783.5	398.2	27.7	48.0	24.4	817.2	816.2	50.0	50.0
MISSOURI	3 414.5	671.7	1 370.6	1 372.2	19.7	40.1	40.2	1 362.3	2 052.2	39.9	60.1
MONTANA	682.1	200.9	242.2	239.0	29.4	35.5	35.0	340.3	341.8	49.9	50.1
NEBRASKA	1 242.4	220.3	467.3	554.8	17.7	37.6	44.7	516.1	726.3	41.5	58.5
NEVADA	618.5	115.0	243.3	260.2	18.6	39.3	42.1	249.1	369.5	40.3	59.7
NEW HAMPSHIRE	562.0	117.8	210.3	233.9	21.0	37.4	41.6	271.3	290.7	48.3	51.7
NEW JERSEY	6 619.1	1 037.9	2 397.2	3 184.0	15.7	36.2	48.1	2 197.1	4 422.0	33.2	66.8
NEW MEXICO	1 005.6	320.4	511.2	174.0	31.9	50.8	17.3	513.7	491.9	51.1	48.9
NEW YORK	24 575.0	4 966.3	9 424.5	10 184.2	20.2	38.3	41.4	5 991.9	18 583.0	24.4	75.6
NORTH CAROLINA	3 612.3	835.7	1 917.3	859.3	23.1	53.1	23.8	1 661.7	1 950.6	46.0	54.0
NORTH DAKOTA	578.4	142.7	270.4	165.2	24.7	46.8	28.6	308.1	270.3	53.3	46.7
OHIO	7 806.3	1 246.2	3 193.1	3 367.0	16.0	40.9	43.1	2 907.7	4 898.6	37.2	62.8
OKLAHOMA	1 980.1	514.3	914.0	551.7	26.0	46.2	27.9	1 046.4	933.7	52.8	47.2
OREGON	2 112.1	543.3	768.8	800.0	25.7	36.4	37.9	901.5	1 210.7	42.7	57.3
PENNSYLVANIA	9 932.6	1 801.2	4 891.0	3 240.5	18.1	49.2	32.6	4 481.8	5 450.8	45.1	54.9
RHODE ISLAND	856.3	225.8	387.4	243.1	26.4	45.2	28.4	474.7	381.6	55.4	44.6
SOUTH CAROLINA	1 860.7	456.2	989.2	415.4	24.5	53.2	22.3	1 029.2	831.5	55.3	44.7
SOUTH DAKOTA	596.4	156.6	214.5	225.3	26.3	36.0	37.8	295.4	301.0	49.5	50.5
TENNESSEE	2 864.4	709.7	1 184.9	969.8	24.8	41.4	33.9	1 282.6	1 581.8	44.8	55.2
TEXAS	8 238.2	1 691.7	3 477.5	3 068.9	20.5	42.2	37.3	3 624.8	4 613.4	44.0	56.0
UTAH	974.4	270.4	455.8	248.3	27.7	46.8	25.5	516.7	457.7	53.0	47.0
VERMONT	475.6	123.0	228.3	124.3	25.9	48.0	26.1	302.2	173.4	63.5	36.5
VIRGINIA	3 633.6	752.3	1 712.5	1 168.7	20.7	47.1	32.2	1 603.1	2 030.5	44.1	55.9
WASHINGTON	3 481.0	800.2	1 574.9	1 105.9	23.0	45.2	31.8	1 653.6	1 827.4	47.5	52.5
WEST VIRGINIA	1 388.7	450.0	654.8	283.8	32.4	47.2	20.4	856.4	532.3	61.7	38.3
WISCONSIN	4 437.7	725.1	2 162.2	1 550.4	16.3	48.7	34.9	1 676.8	2 761.0	37.8	62.2
WYOMING	384.7	109.4	145.8	129.5	28.4	37.9	33.7	175.7	209.0	45.7	54.3

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: 1972-73

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	203.33	41.97	161.36	129.47	48.41	31.89	193.60	74.38	52.16	19.90	25.21	14.80
MEDIAN STATE	203.04	47.96	156.34	122.63	44.18	35.09	193.69	76.41	52.13	25.15	20.39	12.87
ALABAMA	196.94	50.55	146.40	103.62	13.64	42.77	187.78	70.90	40.30	23.77	24.07	20.22
ALASKA	322.26	122.06	200.20	97.57	24.85	102.63	469.30	171.28	127.00	75.88	24.08	12.35
ARIZONA	212.81	39.94	172.87	138.18	52.44	34.69	203.25	95.80	61.19	22.24	10.87	12.64
ARKANSAS	194.37	53.96	140.40	104.65	24.11	35.75	167.96	64.23	42.34	24.19	24.22	14.02
CALIFORNIA	230.07	49.41	180.66	149.09	70.21	31.57	206.49	71.35	50.52	14.65	37.86	14.02
COLORADO	207.13	45.26	161.86	122.71	49.18	39.15	191.48	86.54	55.53	20.27	21.90	13.63
CONNECTICUT	185.90	28.49	157.41	136.22	66.05	21.19	168.68	63.80	49.77	16.25	18.68	9.24
DELAWARE	191.72	39.27	152.45	115.19	20.46	37.26	219.52	99.07	63.71	28.18	16.76	10.49
DISTRICT OF COLUMBIA	262.78	133.42	129.36	105.78	30.34	23.58	250.92	53.83	44.05	11.10	42.52	29.67
FLORIDA	181.49	28.28	153.21	118.67	34.60	34.53	166.52	60.11	46.10	19.58	13.05	16.02
GEORGIA	199.63	47.81	152.82	112.38	32.74	39.43	193.69	68.97	48.31	21.66	27.03	25.32
HAWAII	239.13	56.54	182.60	141.46	26.33	41.13	271.34	86.53	47.35	24.83	26.64	16.54
IDAHO	208.92	53.30	155.63	120.53	41.03	35.09	199.24	73.99	48.88	33.42	18.37	14.58
ILLINOIS	175.01	35.70	139.31	119.11	47.49	20.20	169.69	69.44	48.49	16.27	25.66	10.20
INDIANA	162.20	24.07	138.13	108.08	54.30	30.05	155.84	76.41	52.13	16.92	13.13	12.41
IOWA	186.75	30.41	156.34	124.08	54.38	32.26	172.27	81.01	57.66	29.83	13.58	11.62
KANSAS	183.80	34.33	149.47	117.17	55.53	32.31	169.22	71.19	46.27	25.60	17.64	12.49
KENTUCKY	200.91	53.34	147.57	113.39	21.86	34.18	188.12	73.37	45.51	34.62	22.42	11.38
LOUISIANA	229.41	51.83	177.58	128.24	22.56	49.34	218.67	78.02	55.89	29.28	25.44	21.29
MAINE	219.62	52.01	167.62	142.36	61.74	25.26	210.56	76.52	54.30	33.76	31.79	10.04
MARYLAND	200.67	39.17	161.50	129.18	40.33	32.32	193.35	77.00	56.01	18.38	20.40	13.78
MASSACHUSETTS	208.93	38.29	170.64	147.83	74.11	22.82	204.36	70.87	52.41	13.44	37.56	15.69
MICHIGAN	203.05	39.93	163.12	129.60	47.80	33.52	193.62	80.01	54.69	15.89	29.28	14.63
MINNESOTA	236.76	43.13	193.63	151.15	51.47	42.48	224.71	98.69	69.22	27.49	25.57	14.54
MISSISSIPPI	230.10	63.64	166.46	122.64	27.25	43.83	214.01	77.71	48.39	34.27	29.63	23.09
MISSOURI	167.35	32.92	134.43	110.21	38.01	24.23	158.69	66.13	49.00	17.77	17.01	12.92
MONTANA	237.27	69.87	167.40	132.23	66.86	35.17	222.55	87.29	59.57	44.57	16.64	10.98
NEBRASKA	187.06	33.17	153.89	116.84	55.09	37.05	169.71	69.78	46.04	27.86	15.19	11.95
NEVADA	231.15	42.97	188.17	140.81	48.28	47.37	224.95	76.91	55.78	30.75	12.80	19.85
NEW HAMPSHIRE	171.86	36.03	135.83	109.71	62.69	26.12	173.14	65.94	44.44	30.83	19.35	8.31
NEW JERSEY	171.73	26.93	144.80	120.42	66.52	24.39	167.38	63.22	47.89	18.00	21.13	9.23
NEW MEXICO	264.92	84.42	180.51	127.70	26.39	52.80	231.17	107.10	66.48	27.33	22.54	14.74
NEW YORK	255.24	51.58	203.66	169.52	60.76	34.14	250.30	80.00	59.63	13.10	38.15	25.94
NORTH CAROLINA	182.36	42.19	140.17	113.22	26.69	26.95	164.58	72.72	47.33	21.42	15.47	12.73
NORTH DAKOTA	244.75	60.41	184.35	127.06	49.50	57.28	217.98	90.18	52.97	42.48	16.72	7.78
OHIO	159.68	25.49	134.19	104.36	40.80	29.83	153.34	64.59	46.16	16.09	16.64	11.64
OKLAHOMA	198.11	51.46	146.65	104.81	27.78	41.84	192.99	71.50	45.31	25.83	31.79	14.86
OREGON	225.80	58.08	167.72	126.73	60.75	40.99	226.21	85.21	56.49	29.77	17.18	9.72
PENNSYLVANIA	186.53	33.83	152.71	129.94	34.27	22.77	182.16	74.37	55.78	19.09	25.62	11.44
RHODE ISLAND	197.30	52.02	145.28	121.53	48.89	23.75	179.62	64.57	42.57	12.97	33.44	12.88
SOUTH CAROLINA	200.77	49.22	151.55	115.02	24.63	36.53	186.13	80.35	52.45	20.92	13.31	19.63
SOUTH DAKOTA	237.42	62.32	175.09	135.01	69.67	40.08	222.86	102.58	66.66	46.65	18.06	8.49
TENNESSEE	193.59	47.97	145.62	109.25	28.78	36.38	177.97	66.82	45.58	23.15	18.65	19.58
TEXAS	177.22	36.39	140.83	106.25	40.81	34.58	169.83	72.81	50.93	18.76	16.99	11.98
UTAH	232.17	64.42	167.75	129.37	40.34	38.38	217.69	108.36	65.91	28.31	18.90	10.67
VERMONT	279.25	72.24	207.01	168.44	64.36	38.56	262.80	94.27	55.34	50.83	36.04	12.06
VIRGINIA	177.44	36.74	140.70	112.70	30.54	28.00	167.59	69.99	48.60	25.16	15.77	10.23
WASHINGTON	226.06	51.96	174.09	127.97	44.19	46.12	234.56	87.12	57.56	30.19	25.57	10.54
WEST VIRGINIA	216.91	70.29	146.62	116.57	23.35	30.05	208.41	73.14	51.33	59.02	18.91	14.30
WISCONSIN	230.75	37.70	193.04	157.83	64.61	35.21	211.17	88.68	52.37	25.41	24.96	16.10
WYOMING	257.51	73.24	184.27	126.24	58.41	58.02	256.34	118.31	81.81	50.78	10.66	21.58

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: 1972-73

(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	121 101.6	68 069.3	53 032.4	181 085.7	67 264.0	113 821.8	86 042.0	24 161.2	61 880.8	56.2	37.1	28.1
ALABAMA	1 243.9	931.0	312.9	2 254.1	1 141.1	1 112.9	982.1	379.1	603.0	74.8	50.6	38.6
ALASKA	163.0	109.0	54.0	784.2	498.7	285.5	276.8	161.8	115.0	66.9	63.6	58.5
ARIZONA	1 145.8	682.0	463.8	1 685.4	636.7	1 048.6	888.1	278.7	609.4	59.5	37.8	31.4
ARKANSAS	696.5	523.0	173.5	1 117.9	566.5	551.4	476.7	186.3	290.4	75.1	50.7	39.1
CALIFORNIA	15 221.6	7 323.8	7 897.8	21 082.2	5 974.7	15 107.4	10 967.5	2 539.9	8 427.6	48.1	28.3	23.2
COLORADO	1 323.1	666.6	656.5	2 064.6	779.5	1 285.1	1 054.0	369.6	684.4	50.4	37.8	35.1
CONNECTICUT	2 236.9	1 142.6	1 094.3	2 769.8	1 189.3	1 580.5	1 260.1	428.9	831.1	51.1	42.9	34.0
DELAWARE	337.6	265.4	72.2	643.4	352.2	291.2	263.0	115.1	147.9	78.6	54.7	43.8
DISTRICT OF COLUMBIA	495.7	(X)	495.7	1 175.8	(X)	1 175.8	605.2	(X)	605.2	(X)	(X)	(X)
FLORIDA	3 771.3	2 487.8	1 283.6	5 291.8	1 990.0	3 301.9	2 549.4	672.2	1 877.2	66.0	37.6	26.4
GEORGIA	2 073.6	1 361.5	712.0	3 573.8	1 582.3	1 991.6	1 616.8	523.7	1 093.0	65.7	44.3	32.4
HAWAII	568.7	432.6	136.1	1 090.8	878.2	212.6	416.6	320.2	96.4	76.1	80.5	76.9
IDAHO	344.5	224.9	119.6	569.4	289.2	280.2	258.2	100.6	157.6	65.3	50.8	39.0
ILLINOIS	6 888.0	3 675.6	3 212.4	9 812.8	3 819.2	5 993.5	4 957.6	1 114.3	3 843.3	53.4	38.9	22.5
INDIANA	2 496.7	1 256.4	1 240.3	3 599.9	1 260.4	2 339.5	1 768.2	501.5	1 266.7	50.3	35.0	28.4
IOWA	1 538.1	854.4	683.7	2 135.5	793.4	1 342.1	1 087.5	329.6	758.0	55.5	37.2	30.3
KANSAS	1 178.5	609.7	568.7	1 702.0	704.1	997.9	837.0	291.7	545.3	51.7	41.4	34.8
KENTUCKY	1 350.0	1 020.0	329.9	2 239.5	1 312.5	927.0	927.4	410.6	516.8	75.6	58.6	44.3
LOUISIANA	1 690.1	1 189.4	500.7	2 881.8	1 410.7	1 471.1	1 279.7	454.7	825.0	70.4	49.0	35.5
MAINE	528.7	303.6	225.1	782.0	423.1	358.9	333.9	145.5	188.4	57.4	54.1	43.6
MARYLAND	2 558.2	1 456.2	1 102.0	3 828.8	1 386.2	2 442.7	1 794.4	528.0	1 266.3	56.9	36.2	29.4
MASSACHUSETTS	4 153.3	2 054.1	2 099.2	5 741.7	2 597.2	3 144.6	2 585.0	677.0	1 908.0	49.5	45.2	26.2
MICHIGAN	5 744.6	3 527.6	2 216.9	8 582.3	3 279.8	5 302.5	4 104.8	1 112.9	2 991.8	61.4	38.2	27.1
MINNESOTA	2 531.1	1 638.5	892.7	3 763.0	1 084.0	2 679.1	1 742.7	481.9	1 260.8	64.7	28.8	27.7
MISSISSIPPI	870.6	661.3	209.3	1 519.3	740.5	778.8	636.5	219.8	416.7	76.0	48.7	34.5
MISSOURI	2 248.5	1 221.7	1 026.8	3 237.8	1 191.1	2 046.7	1 553.6	447.2	1 106.4	54.3	36.8	28.8
MONTANA	380.2	187.2	193.0	639.8	303.7	336.1	279.6	105.3	174.4	49.2	47.5	37.6
NEBRASKA	776.0	375.1	400.9	1 127.2	451.6	675.6	592.2	181.5	410.6	48.3	40.1	30.7
NEVADA	376.8	212.9	163.9	602.0	226.3	375.6	282.3	83.9	198.4	56.5	37.6	29.7
NEW HAMPSHIRE	358.8	155.8	202.9	566.2	269.9	296.3	252.8	98.2	154.6	43.4	47.7	38.8
NEW JERSEY	4 641.2	1 919.4	2 721.8	6 451.3	2 016.4	4 434.9	2 945.8	689.4	2 256.4	41.4	31.3	23.4
NEW MEXICO	484.8	386.7	98.1	877.5	430.5	447.0	422.6	171.3	251.3	79.8	49.1	40.5
NEW YORK	16 321.8	8 170.0	8 151.9	24 099.1	5 424.6	18 674.5	11 309.4	2 115.0	9 194.4	50.1	22.5	18.7
NORTH CAROLINA	2 242.7	1 657.5	585.2	3 260.2	1 342.1	1 918.1	1 595.2	600.4	994.8	73.9	41.2	37.6
NORTH DAKOTA	300.3	179.7	120.5	515.1	267.1	247.9	214.2	90.6	123.6	59.9	51.9	42.3
OHIO	5 101.7	2 676.3	2 425.4	7 496.7	2 608.5	4 888.1	3 662.2	850.3	2 811.8	52.5	34.8	23.2
OKLAHOMA	1 047.6	691.2	356.4	1 928.9	1 018.8	910.1	829.3	304.7	524.6	66.0	52.8	36.7
OREGON	1 185.4	596.5	588.9	2 115.9	855.3	1 260.6	978.7	329.0	649.7	50.3	40.4	33.6
PENNSYLVANIA	6 919.1	4 367.4	2 551.7	9 699.8	4 276.2	5 423.6	4 217.8	1 329.6	2 888.3	63.1	44.1	31.5
RHODE ISLAND	527.5	312.7	214.7	779.6	419.8	359.7	348.5	149.1	199.4	59.3	53.9	42.8
SOUTH CAROLINA	1 066.0	825.2	240.8	1 725.0	903.7	821.3	838.1	344.3	493.9	77.4	52.4	41.1
SOUTH DAKOTA	339.2	151.3	187.9	559.8	284.8	275.0	251.9	94.9	157.1	44.6	50.9	37.7
TENNESSEE	1 616.4	1 002.4	614.0	2 633.3	1 118.4	1 514.9	1 262.1	399.9	862.2	62.0	42.5	31.7
TEXAS	4 939.0	2 818.9	2 120.0	7 894.9	2 975.0	4 919.9	3 853.3	1 091.2	2 762.1	57.1	37.7	28.3
UTAH	543.0	359.5	183.5	913.7	466.6	447.1	420.3	181.1	239.2	66.2	51.1	43.1
VERMONT	286.9	175.3	111.6	447.5	289.0	158.5	174.8	88.6	86.2	61.1	64.6	50.7
VIRGINIA	2 307.9	1 400.2	907.7	3 431.9	1 461.1	1 970.8	1 674.6	614.9	1 059.6	60.7	42.6	36.7
WASHINGTON	1 470.7	1 287.1	683.5	3 612.0	1 616.8	1 995.2	1 690.7	577.5	1 113.2	65.3	44.8	34.2
WEST VIRGINIA	746.3	569.0	177.3	1 334.2	820.1	514.2	561.5	248.9	312.6	76.2	61.5	44.3
WISCONSIN	3 035.4	1 868.0	1 167.4	4 061.3	1 362.9	2 698.4	1 974.3	567.6	1 406.7	61.5	33.6	28.7
WYOMING	188.6	105.2	83.4	383.0	173.9	209.1	187.2	63.2	123.9	55.8	45.4	33.8

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

X Not applicable.

Table 26. Population and Personal Income: 1972-73

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1972[2]	
	July 1, 1973 (provisional estimates)[1]	July 1, 1972 (provisional estimates)[1]	Amount (millions of dollars)	Per capita
ALL STATES.	209 851 000	208 225 000	935 350	4 492
ALABAMA	3 539 000	3 521 000	12 084	3 420
ALASKA.	330 000	325 000	1 671	5 141
ARIZONA	2 058 000	1 963 000	8 292	4 263
ARKANSAS.	2 037 000	2 008 000	6 656	3 365
CALIFORNIA. . . .	20 602 000	20 412 000	102 099	4 988
COLORADO.	2 437 000	2 364 000	10 782	4 574
CONNECTICUT . . .	3 076 000	3 080 000	16 421	5 328
DELAWARE.	576 000	571 000	2 931	5 188
DISTRICT OF COLUMBIA	746 000	748 000	4 686	6 265
FLORIDA	7 677 000	7 347 000	31 779	4 378
GEORGIA	4 786 000	4 733 000	18 451	3 909
HAWAII.	832 000	816 000	4 020	5 031
IDAHO	770 000	755 000	2 858	3 780
ILLINOIS.	11 236 000	11 244 000	57 829	5 140
INDIANA	5 317 000	5 287 000	23 101	4 366
IOWA.	2 904 000	2 883 000	12 396	4 300
KANSAS.	2 279 000	2 268 000	10 058	4 455
KENTUCKY.	3 342 000	3 306 000	11 985	3 609
LOUISIANA	3 764 000	3 738 000	13 179	3 543
MAINE	1 028 000	1 026 000	3 714	3 610
MARYLAND.	4 070 000	4 048 000	19 803	4 882
MASSACHUSETTS . .	5 818 000	5 796 000	28 096	4 855
MICHIGAN.	9 045 000	9 014 000	44 325	4 881
MINNESOTA	3 897 000	3 877 000	16 746	4 296
MISSISSIPPI . . .	2 281 000	2 256 000	7 099	3 137
MISSOURI	4 757 000	4 747 000	20 403	4 293
MONTANA.	721 000	716 000	2 878	3 999
NEBRASKA	1 542 000	1 528 000	6 682	4 355
NEVADA	548 000	533 000	2 676	5 078
NEW HAMPSHIRE.	791 000	774 000	3 270	4 241
NEW JERSEY . .	7 361 000	7 349 000	38 543	5 232
NEW MEXICO . .	1 106 000	1 076 000	3 796	3 568
NEW YORK . . .	18 265 000	18 367 000	96 280	5 242
NORTH CAROLINA	5 273 000	5 221 000	19 809	3 799
NORTH DAKOTA .	640 000	634 000	2 363	3 738
OHIO	10 731 000	10 722 000	48 888	4 534
OKLAHOMA . . .	2 663 000	2 633 000	9 995	3 795
OREGON	2 225 000	2 185 000	9 384	4 287
PENNSYLVANIA .	11 982 000	11 905 000	53 249	4 465
RHODE ISLAND .	973 000	969 000	4 340	4 483
SOUTH CAROLINA	2 726 000	2 688 000	9 268	3 477
SOUTH DAKOTA .	684 000	679 000	2 512	3 699
TENNESSEE. . .	4 126 000	4 072 000	14 796	3 671
TEXAS.	11 794 000	11 604 000	46 486	3 991
UTAH	1 197 000	1 127 000	4 197	3 728
VERMONT. . . .	464 000	460 000	1 783	3 686
VIRGINIA . . .	4 811 000	4 765 000	20 478	4 298
WASHINGTON . .	3 429 000	3 418 000	15 399	4 472
WEST VIRGINIA.	1 794 000	1 795 000	6 482	3 594
WISCONSIN. . .	4 569 000	4 526 000	19 232	4 255
WYOMING. . . .	353 000	346 000	1 494	4 330

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 508, November 1973.
[2]U.S. Department of Commerce, Survey of Current Business, August 1973.

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 1973.

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 a[illegible]y 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. Nongu[illegible]teed 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.*

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.

General Revenue Sharing—Funds distributed to States and local general purpose governments by the Federal Government under the State and Local Fiscal Assistance Act of 1972.

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.