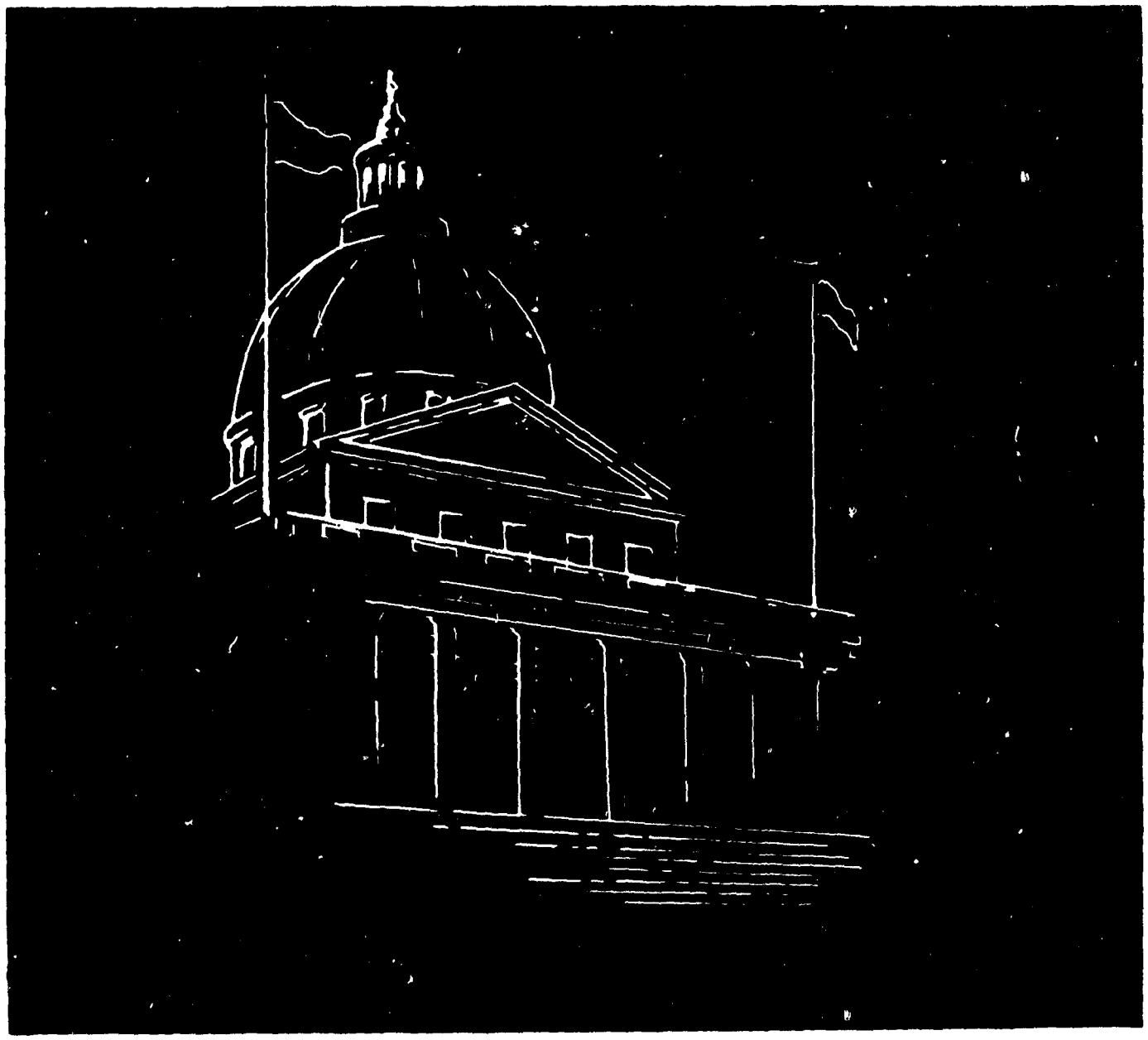
GOVERNMENTAL FINANCES IN 1974-75

GF75 No. 5



U.S. Department of Commerce
BUREAU OF THE CENSUS

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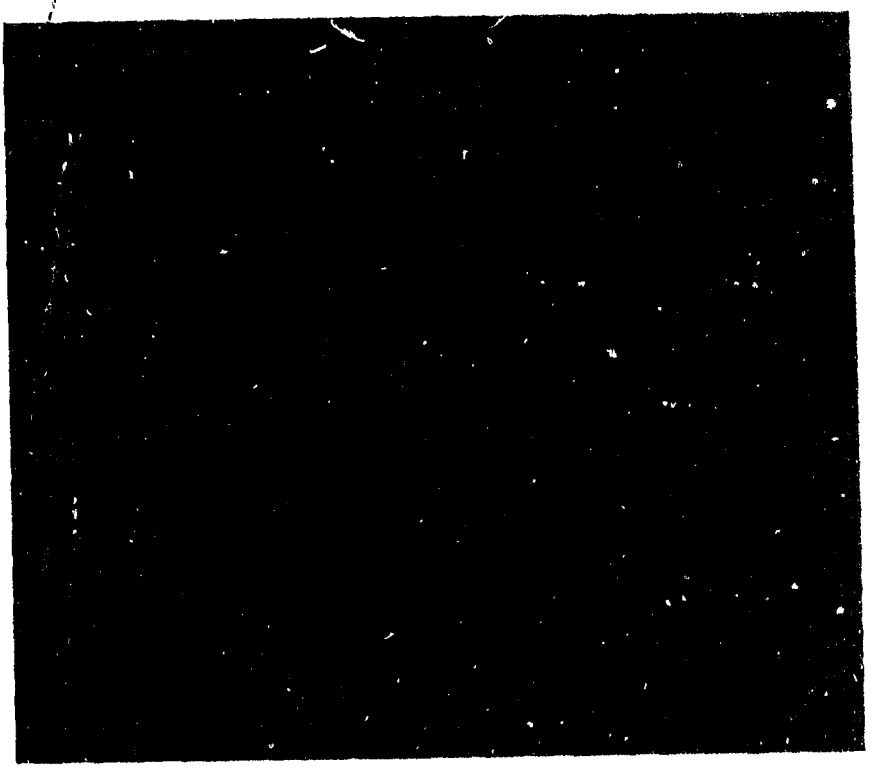

GOVERNMENTAL FINANCES IN 1974-75

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INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $517.2 billion for fiscal 1974-75, up $32.6 billion from the prior year. Tax revenues collected by all governments in 1974-75 came to $331.7 billion, as compared to $315.4 billion for 1973-74.[1]

Governmental expenditures in fiscal 1974-75 were $556.3 billion, up $78.0 billion from the prior year sum of $478.3 billion.

[1] The financial statistics for 1974-75 relate to governmental fiscal years which ended June 30, 1975, 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 September 30 and August 31, 1975 respectively, are treated as though they were part of the June 30 group.

Indebtedness of all governments at the end of fiscal 1974-75 was $765.4 billion, including a Federal gross debt (as of June 30, 1975) of $544.1 billion. State and local government debt increased $14.6 billion during fiscal 1974-75 to a record total of $221.2 billion.

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 prior years to 1967 are presented in a report issued in December 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

Table A. **Governmental Revenue: 1974-75**

Item	Amount (millions of dollars)				Percent				Percent increase from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Revenue from all sources	517,175	303,857	154,632	159,731	100.0	100.0	100.0	100.0	6.7	5.1	10.0
Intergovernmental revenue	(1)	1,244	37,827	61,975	(1)	0.4	24.5	38.8	(1)	(2)	12.5
Revenue from own sources	517,175	302,613	116,805	97,757	100.0	99.6	75.5	61.2	6.7	4.9	9.5
General revenue from own sources	403,208	222,067	96,784	84,357	78.0	73.1	62.6	52.8	5.1	1.9	9.2
Taxes	331,650	190,185	80,155	61,310	64.1	62.6	51.8	38.4	5.1	2.9	8.3
Charges and miscellaneous general revenue	71,558	31,882	16,629	23,047	13.8	10.5	10.8	14.4	4.8	-3.7	12.8
Current charges	45,268	19,680	10,437	15,152	8.8	6.5	6.7	9.5	9.2	7.7	10.4
All other	26,290	12,202	6,193	7,895	5.1	4.0	4.0	4.9	-2.0	-17.7	17.3
Utility revenue	10,867	-	-	10,867	2.1	-	-	6.8	15.7	-	15.7
Liquor stores revenue	2,468	-	2,129	338	0.5	-	1.4	0.2	4.8	-	4.8
Insurance trust revenue	100,632	80,546	17,892	2,194	19.5	26.5	11.6	1.4	13.0	14.0	8.9

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

- Represents zero or rounds to zero.
[1] Net of duplicative intergovernmental transactions.
[2] Not computed; prior year data includes State welfare reimbursements to the Federal government for 6 months.

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 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 between the governments involved.

REVENUE BY SOURCE

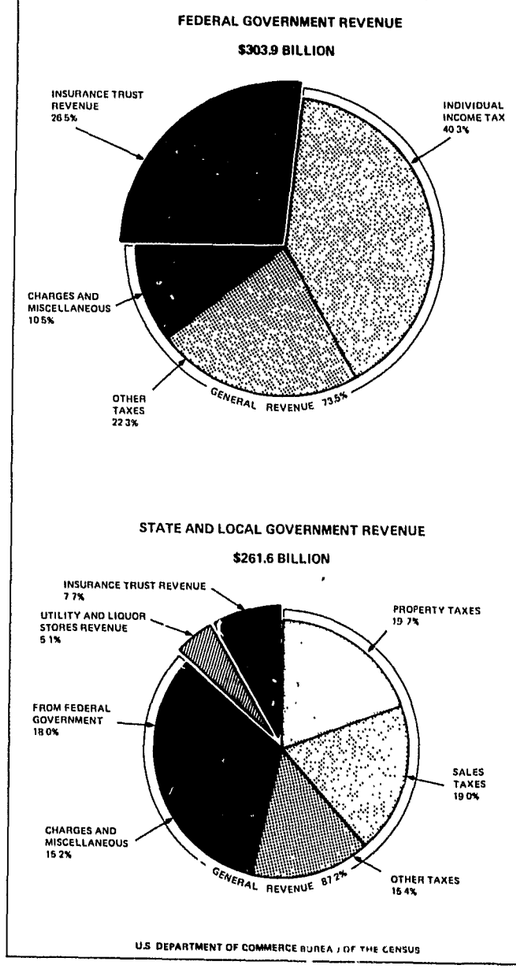
The national totals of governmental revenue, presented by level of government in table 4 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1974-75 in the table below.

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	517,175	100.0
Federal.....	302,613	58.5
State.....	116,805	22.6
Local.....	97,757	18.9

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 18.9 percent to 30.6 percent of all revenue if allowance is made for intergovernmental revenue from Federal and State sources.

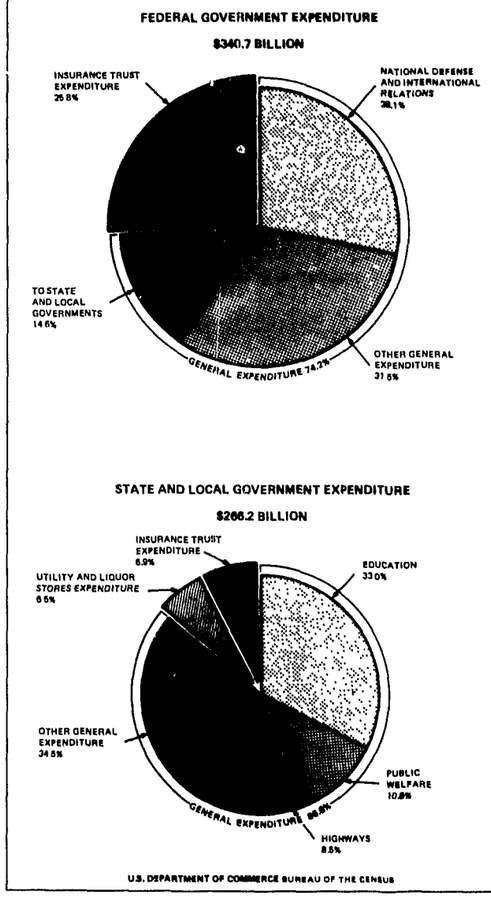
Level of government	Amount (millions of dollars)	Percent
Total revenue.....	517,175	100.0
Federal.....	256,803	49.7
State.....	102,320	19.8
Local.....	158,051	30.6

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1974-75



The Federal General Revenue Sharing program represented an important source of State and local revenue in fiscal 1974-75. Total funds distributed to States in this program amounted to $2.0 billion; an additional $4.1 billion was paid to local governments (cities, towns, townships, and counties) in fiscal 1974-75 (see tables 2 and 8).

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1974-75



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, 57.3 percent was collected by the Federal Government, 24.2 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, 1976 are shown below (from Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, January-March 1976).

Level of government	Amount (millions of dollars)	Percent
All State and local taxes....	150,940	100.0
State.....	85,498	56.6
Local.....	65,442	43.4
By type of tax:		
Property.....	55,164	36.5
Other than property.....	95,776	63.5
General sales and gross receipts.....	31,126	20.6
Motor fuel sales.....	8,546	5.7
Individual income.....	23,593	15.6
Motor vehicle and operators' licenses.....	4,412	2.9
Corporation net income...	7,031	4.7
All other.....	21,068	14.0

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.

The major source of Federal current charges revenue was postal receipts, which provided 48.5 percent of total Federal charges. Other significant components of Federal current charges include amounts received for equipment, services and supplies related to national defense and international relations (23.2 percent), and "natural resources" charges, mainly from agricultural product sales (15.9 percent of total Federal charges).

State and local government amounts from current charges are derived mainly from higher education institutional fees and charges (24.7 percent), hospital charges (23.4 percent), school lunch sales (6.5 percent), and sewerage charges (7.7 percent).

Interest earnings comprised the major part (39.4 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.

Total insurance trust revenue represents 19.5 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 80.0 percent of total governmental insurance trust receipts; State funds accounted for 17.8 percent, and local government systems, 2.2 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 1974-75:

Level of government	Amount (millions of dollars)	Percent
Total expenditure.....	556,339	100.0
Federal.....	291,104	52.3
State.....	104,193	18.7
Local.....	161,042	28.9

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.....	556,339	100.0
Federal.....	339,757	61.1
State.....	119,442	21.5
Local.....	97,139	17.5

Table B. **Tax Revenue: 1974-75**

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.....	331,650	190,185	80,155	61,310	100.0	100.0	100.0	100.0	5.1	2.9	8.3
Income.....	191,103	163,007	25,461	2,635	57.6	85.7	31.8	4.3	4.4	3.4	10.2
Individual.....	143,840	122,386	18,819	2,635	43.4	64.4	23.5	4.3	3.9	2.9	10.1
Corporation.....	47,263	40,621	6,642	(1)	12.7	21.4	8.3	(1)	5.9	5.2	10.4
Property.....	51,491	(X)	1,451	50,040	15.5	(X)	1.8	81.6	7.9	(X)	7.9
Sales, gross receipts, and customs.....	70,905	21,090	43,346	6,468	21.4	11.1	54.1	10.5	6.4	2.7	8.1
Customs duties.....	4,289	4,289	(X)	(X)	1.3	2.3	(X)	(X)	24.3	24.3	(X)
General sales and gross receipts.....	29,102	(X)	24,780	4,322	8.8	(X)	30.9	7.0	10.6	(X)	10.6
Selective sales and gross receipts.....	37,514	16,801	18,566	2,147	11.3	8.8	23.2	3.5	1.8	-1.7	4.7
All other.....	18,151	6,088	9,897	2,167	5.5	3.2	12.3	3.5	0.6	-9.4	6.2

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

- Represents zero or rounds to zero.
X Not applicable.
[1]Minor amounts included in individual income tax figures.

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 54.8 percent of direct governmental expenditures during fiscal 1974-75. About 56.2 percent of such outlays was 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 (40.7 percent), with local governments expending 39.3 percent and the remainder by the States.

Capital outlay accounted for 12.0 percent of direct governmental expenditures during fiscal 1974-75. 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 7.9 percent of direct governmental expenditure during fiscal 1974-75. The Federal government made 74.7 percent of total outlays with State governments making 15.2 percent and local governments the remaining 10.2 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 70.6 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 19.1 percent of all governmental expenditures in fiscal 1974-75 and largely consisted of Federal payments (82.7 percent). These amounts are limited to actual benefit payments and refunds of contributions of insured persons; excluded are government contributions to their own insurance trust funds, as well as insurance trust fund administrative costs (classified as general expenditure).

Personal services expenditure represented slightly under one-third of all governmental expenditure, with local governments accounting for the largest percentage (44.1), the Federal government for 38.5 percent, and State governments accounting for

Table C. **Governmental Expenditure, by Character and Object: 1974-75**

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.....	556,339	340,732	153,171	162,320	100.0	100.0	100.0	100.0	16.3	15.3	17.8
Intergovernmental expenditure.....	(1)	49,628	51,978	1,278	(1)	14.6	33.3	0.8	(1)	15.8	(2)
Direct expenditure..	556,339	291,104	104,193	161,042	100.0	85.4	66.7	99.2	16.3	15.2	17.5
Current operation.	304,946	124,237	60,793	119,916	54.8	36.5	38.9	73.9	13.0	8.0	16.7
Capital outlay....	66,615	21,798	17,307	27,510	12.0	6.4	11.1	16.9	16.4	13.7	17.7
Assistance and subsidies.....	43,970	32,824	6,673	4,473	7.9	9.6	4.3	2.8	32.4	49.7	-1.3
Interest on debt..	34,307	24,220	3,272	6,815	6.2	7.1	2.1	4.2	9.6	7.9	14.1
Insurance benefits and repayments...	106,500	88,025	16,149	2,327	19.1	25.8	10.3	1.4	22.8	18.8	45.9
Exhibit: Expenditure for personal services.....	171,365	66,000	29,824	75,541	30.8	19.4	19.1	46.5	11.1	9.7	12.0

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

- Represents zero or rounds to zero.
[1]Net of duplicative intergovernmental transactions.
[2]Not computed; State welfare reimbursements to Federal government for prior year represent 6 months' payments.

the remaining 17.4 percent. Federal military personnel allowances account for 33.5 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (53.0 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (34.8 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 1973-74.

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 22.1 percent of all general expenditures. Federal payments in this area, accounting for 37.9 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
1974-75.....	37.9	22.1
1973-74.....	39.0	23.0
1972-73.....	39.8	23.8
1971-72.....	42.9	25.2
1970-71.....	46.1	27.4
1969-70.....	50.5	38.6

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 47.9 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.

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.

Item	Federal (millions of dollars)	State (millions of dollars)	Local (millions of dollars)
Total education expenditure.....	16,112	54,012	65,009
Intergovernmental expenditure.....	8,959	31,110	53
Direct expenditure.	7,153	22,902	64,956
Local schools....	-	536	60,950
Institutions of higher education	-	17,696	4,006
Other.....	7,153	4,670	-

- Represents zero or rounds to zero.

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, 10.6 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 73.9 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: Multi-purpose 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 11.2 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.....	5,066	17,483	8,312
Intergovernmental expenditure.....	4,754	3,225	42
Direct expenditure.....	312	14,258	8,270
Capital outlay.....	70	10,552	3,094
Construction.....	66	9,580	2,604
Other capital outlay.....	4	972	490
Current operation....	242	3,706	5,176

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.

Table D. Governmental Expenditure by Function: 1974-75

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.....	556,339	100.0	(X)	16.3	15.3	17.8
Direct general expenditure.....	432,553	77.7	100.0	14.7	13.7	15.5
National defense and international relations.....	95,760	17.2	22.1	10.0	10.0	(X)
All other general expenditure.....	336,793	60.5	77.9	16.1	17.3	15.5
Education.....	95,011	17.1	22.0	16.4	22.9	15.9
Highways.....	22,840	4.1	5.3	13.1	28.4	12.9
Interest on general debt.....	33,002	5.9	7.6	9.6	7.9	14.6
Natural resources.....	16,184	2.9	3.7	2.7	-1.1	15.4
Public welfare.....	39,402	7.1	9.1	27.0	[2]94.3	9.9
Health and hospitals.....	24,842	4.5	5.7	14.7	4.8	18.2
Postal service.....	12,678	2.3	2.9	12.8	12.8	(X)
Veterans' services, n.e.c.....	7,884	1.4	1.8	2.7	14.3	([2])
Police protection.....	9,482	1.7	2.2	14.6	10.8	15.1
Sanitation.....	7,387	1.3	1.7	23.2	(X)	23.2
Local fire protection.....	3,455	0.6	0.8	13.8	(X)	13.8
Other functions.....	64,626	11.6	14.9	17.0	20.6	18.4
Utility expenditure.....	15,276	2.7	(X)	22.3	(X)	22.3
Liquor stores expenditure.....	2,009	0.4	(X)	4.7	(X)	4.7
Insurance trust expenditure.....	106,500	19.1	(X)	22.8	18.8	45.9

- Represents zero or rounds to zero. X Not applicable. [1]Excludes intergovernmental expenditure. [2]Prior year data represent 6 months Federal welfare aid under the supplemental security income program; see text.

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.

Summary figures on intergovernmental and direct expenditures for public welfare in fiscal 1974-75 are shown below (in millions of dollars).

Item	Federal	State	Local
Total public welfare expenditure	26,564	25,559	10,056
Intergovernmental expenditure	14,352	8,102	323
Direct expenditure	12,212	17,457	9,733
Categorial cash assistance	5,530	4,661	3,927
Other cash assistance	940	325	547
Other public welfare	5,742	12,471	5,260

Public welfare expenditure by all governments totaled $39.4 billion in fiscal 1974-75, an increase of $8.4 billion or 27.0 percent from the prior year. This rise largely came from higher direct Federal welfare outlays, which amounted to $12.2 billion in 1974-75, an increase of $5.9 billion over the prior year. The assumption in January 1974 by the Federal Government (in connection with the Supplemental Security Income Program) of direct categorical cash assistance payments to blind, aged and disabled recipients accounts for over half of the direct Federal welfare expenditure increase. As part of the above program, the Federal Government administers for some States supplementation to Federal minimum direct categorical aid. State reimbursement to the Federal Government for direct supplemental payments amounted to $965 million in fiscal 1974-75.

Health and hospitals involve operation and provision of hospital and public health facilities or programs. State and local governments account for more than 75.9 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 and State 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 expenditure for forest fire fighting and prevention are classified under "natural resources."

Other general expenditure accounts for the remaining 14.9 percent of all general government expenditure in fiscal 1974-75 as indicated by purpose in the table below.

Item	Amount (millions of dollars)	Percent of all direct general expenditure
Space research and technology	3,314	0.8
Housing and urban renewal	5,849	1.4
Financial administration	5,996	1.4
General control	5,924	1.4
Water transport and terminals	2,079	0.5
Air transportation	3,166	0.7
Parks and recreation	3,462	0.8
Correction	3,578	0.8
Social insurance administration	3,246	0.8
General public buildings (State-local)	2,314	0.5
Libraries	1,119	0.3
All other and unallocable	23,654	5.5

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, and fund custody, and purchasing.

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

Insurance trust expenditure

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

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

Utility and liquor stores expenditure

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

GOVERNMENT INDEBTEDNESS

Total Federal, State, and local government debt amounted to $765.4 billion at the end of fiscal 1974-75. Federal indebtedness on June 30, 1975 was $544.1billion, of which $147.2 billion was held in investment accounts–mainly insurance trust funds.[2] Federal gross debt outstanding includes public debt (subject to Public Law 94-3 statutory limitations), as well as other obligations not subject to the above restrictions and representing Federal agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances.

As summarized below (see also table 14), the major portion of all State and local government debt is long-term indebtedness. More than half of such long-term obligations is full faith and credit debt, for which the credit of the government is unconditionally pledged. Nonguaranteed obligations include debt issued for industrial aid and pollution control; governmental finance data does not reflect expenditure or fund balances derived from proceeds of these obligations when the funds are privately administered.

Item	Amount (millions of dollars)	Percent increase from 1973-74
Debt outstanding, total	221,224	7.1
Long-term	201,438	6.0
Full faith and credit	115,572	4.2
Nonguaranteed	85,866	8.7
Short-term	19,786	18.7
Net long-term debt outstanding	183,351	5.3

[2] Detailed statistics on Federal indebtedness appear in the Annual Report of the Secretary 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.

CASH AND SECURITY HOLDINGS

Table 15 and the summary presented below show financial assets of State and local governments. Additional detail on the financial assets of employee-retirement systems appears in table 13. About 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	Amounts (millions of dollars)	Percent of total	Percent increase or decrease (-) from 1973-74
Total	223,051	100.0	5.2
Insurance trust systems	109,167	48.9	6.8
Unemployment compensation	6,896	3.1	-36.3
Employee retirement	98,064	44.0	12.1
Other	4,206	1.9	7.5
Other than insurance trust systems	113,883	51.1	3.7
Cash and deposits	55,824	25.0	7.1
Federal securities	28,042	12.6	-0.4
State and local government securities	2,323	1.0	-0.4
Nongovernmental securities	27,694	12.4	1.8

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 and State totals for major selected financial items appear in table 16 by type of local government.

Detailed local government financial data appear in other annual Census Bureau publications: State Government Finances in 1975 provides statistics for the individual States, and City Government Finances in 1974-75 shows data for the 410 cities and urban townships having more than 50,000 population. Local Government Finances in Selected Metropolitan Areas and Large Counties in 1974-75 consolidates data for local governments within the 74 largest metropolitan statistical areas.

DATA BY STATES

State and local government statistics for their fiscal years ending 1974-75 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, 1974-75	
	Lowest State[1]	Highest State[1]
Total general revenue	759.61	2,291.24
From Federal Government	138.69	1,000.56
All general revenue from own sources	539.08	1,556.48
Tax revenue	405.26	1,025.09
Property tax	52.95	430.49
Other taxes	210.18	702.05
Charges and miscellaneous general revenue	120.74	714.46
Total general expenditure	727.55	2,781.78
Education	289.01	854.89
Local schools	184.77	624.95
Institutions of higher education	52.65	170.87
Highways	58.31	415.47
Public welfare	41.84	330.08
Health and hospitals	38.66	191.47
Police protection	17.32	138.72
Local fire protection	6.06	41.33
Sewerage	8.39	66.01
Total debt outstanding	285.43	3,493.24

[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 1974-75. This proportion varied considerably, however, with Federal payments generally ranging from about 15 percent of the aggregate up to more than 51 percent, 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 1974-75 are related to personal income in the various States, as estimated for calendar year 1974 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, 1974-75	
	Median State[1]	Range among individual States[1]
GENERAL REVENUE		
Total	199.03	157.03-338.87
From Federal Government	44.88	23.66-152.36
All State and local sources	152.50	127.47-230.20
Taxes	116.55	96.94-166.53
Property taxes	39.26	12.69-75.14
Charges and miscellaneous	36.99	19.28-105.67
GENERAL EXPENDITURE		
Total	204.88	162.42-411.42
Education	73.68	59.52-126.44
Local schools	53.44	44.29-92.43
Highways	23.68	10.56-61.45
Public welfare	19.27	8.43-46.40
Health and hospitals	14.81	6.90-31.10

[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" 1975 data presented in The Budget of the United States Government for the Fiscal Year 1977. 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.

Revisions of various Federal revenue and expenditure categories were made for 1973-74 fiscal year data, with comparable adjustments for past fiscal years to 1970-71 (see Governmental Finances in 1973-74 table 2, notes).

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 expenditure 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 1975.

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 data were estimated from a random sample of approximately 16,000 local units. Using 1970 population as a base, the sample included all county governments having 50,000 or more inhabitants and all municipalities having 25,000 or more population. 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 selected large standard metropolitan statistical areas (SMSA's), other major counties, and the balance of the State. From this list a random sample was chosen using probabilities that were based on the ratio of each government's annual expenditure or indebtedness to the State total. Usable replies were received from approximately 85 percent of the panel canvassed. For nonrespondent governmental units and agencies included in the panel, prior year data were utilized.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used in this survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

Estimates of the standard errors of major financial categories reported are within 2 percent for most States, and under 1 percent for more than half the States. Table E (below) lists the errors for total revenue, property tax revenue, and total current expenditure.

A two-thirds confidence interval may be constructed in the following manner. The lower bound is obtained by subtracting one relative standard error from the estimate. The upper bound is obtained by adding one standard error to the estimate. Constructing intervals in this manner, we can say with two-thirds confidence that the interval for a particular sample will include the figure that would have been obtained from a complete census. As an example, if the reported estimates for a given item is $100,000, and the relative standard error is 2.0 percent, then the two-thirds confidence interval would extend from $98,000 to $102,000.

State government figures are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State figures appearing in tables 16-19 and, consequently, are more reliable than the State-area data (particularly local government items in table 16). Estimates of major U.S. totals for local governments are expected to be subject to a sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

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 1974-75 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:

1975	213,121,000
1974	211,390,000
1973	209,851,000
1972	208,232,000

Population data used to derive 1974-75 per capita amounts for individual States appear in table 26.

Table E. Relative Standard Errors for Local Government Estimates of Total Revenue, Property Taxes, and Total Current Expenditure as a Percent of Estimated Totals

Total revenue

Under 1.0		1.0 to 1.9		2.0 and over
Alabama	Kansas	Alaska	New Hampshire	Idaho
California	Massachusetts	Arizona	New Jersey	Montana
Colorado	Mississippi	Arkansas	North Dakota	New Mexico
Connecticut	Missouri	Kentucky	Oklahoma	North Dakota
Delaware	Nevada	Louisiana	Oregon	Oregon
District of Columbia	New York		South Carolina	Utah
	North Carolina	Maine	Utah	Vermont
	Ohio	Maryland	Virginia	
Florida	Pennsylvania	Michigan	Washington	
Georgia	Rhode Island	Minnesota	West Virginia	
Hawaii	South Dakota	Nebraska	Wisconsin	
Illinois	Tennessee			
Indiana	Texas			
Iowa	Wyoming			

Property tax revenue

Under 1.0		1.0 to 1.9		2.0 to 2.9
Alaska	Louisiana	Alabama	New Hampshire	Utah
Arizona	Maryland	Colorado	New Mexico	Vermont
Arkansas	Massachusetts	Illinois	North Dakota	
California	Minnesota	Iowa	Ohio	
Connecticut	Missouri	Kansas	Oklahoma	
Delaware	Nevada		Oregon	
District of Columbia	New Jersey	Maine	South Carolina	
	New York	Michigan	Texas	
	North Carolina	Mississippi	Virginia	
Florida	Pennsylvania	Montana	Washington	
Georgia	Rhode Island	Nebraska	Wisconsin	
Hawaii	South Dakota			
Idaho	Tennessee			
Indiana	West Virginia			
Kentucky	Wyoming			

Total current expenditure

Under 1.0		1.0 to 2.9		3.0 and over
Arizona	Massachusetts	Alaska	Missouri	Alabama
California	Nevada	Arkansas	Nebraska	Idaho
Connecticut	New Jersey	Colorado	New Hampshire	Montana
Delaware	New York	Illinois	New Mexico	New Mexico
District of Columbia	North Carolina	Iowa	North Dakota	North Dakota
	Ohio	Kansas	Oklahoma	Oregon
Florida	Rhode Island	Maine	Pennsylvania	Utah
Georgia	South Dakota	Maryland	South Carolina	Vermont
Hawaii	Tennessee	Michigan	Virginia	
Indiana	Texas	Minnesota	West Virginia	
Kentucky	Washington	Mississippi	Wisconsin	
Louisiana	Wyoming			

Table 1. Historical Summary, Finances of all Governments (Federal, State, and Local): 1971-72 to 1974-75

Item	Amount (millions of dollars)				Per capita			
	1974-75	1973-74	1972-73	1971-72	1974-75	1973-74	1972-73	1971-72
REVENUE[1]								
TOTAL	517 175	484 552	433 573	384 087	2 426.67	2 292.22	2 066.10	1 844.51
GENERAL REVENUE	403 208	383 733	345 935	309 460	1 891.92	1 815.28	1 648.48	1 486.13
TAXES	331 650	315 449	286 595	262 534	1 556.16	1 492.26	1 365.71	1 260.78
INDIVIDUAL INCOME	143 840	138 443	121 240	109 974	674.92	654.92	577.74	528.13
CORPORATION INCOME	47 263	44 635	41 578	36 582	221.77	211.15	198.13	175.68
SALES, GROSS RECEIPTS AND CUSTOMS	70 905	66 632	61 769	57 589	332.70	315.21	294.35	276.56
PROPERTY	51 491	47 705	45 283	42 133	241.60	215.79	215.79	202.34
OTHER	18 151	18 034	16 725	16 256	85.17	85.31	79.70	78.07
CHARGES AND MISCELLANEOUS GENERAL REVENUE	71 558	68 284	59 340	46 926	335.76	323.02	282.77	225.35
UTILITY AND LIQUOR STORES REVENUE	13 335	11 747	10 898	9 975	62.57	55.57	51.93	47.90
INSURANCE TRUST REVENUE	100 632	89 072	76 740	64 654	472.18	421.36	365.69	310.49
EMPLOYEE RETIREMENT	14 862	13 199	12 208	10 493	69.74	62.44	58.17	50.39
UNEMPLOYMENT COMPENSATION	5 843	5 840	5 077	3 713	27.42	27.63	24.19	17.83
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	75 617	66 059	56 070	47 341	354.81	312.50	267.19	227.35
OTHER	4 310	3 973	3 385	3 108	20.22	18.79	16.13	14.93
EXPENDITURE, BY CHARACTER AND OBJECT[1]								
TOTAL	556 339	478 325	436 777	400 395	2 610.44	2 262.76	2 081.37	1 922.83
CURRENT OPERATION	304 946	269 829	249 202	228 728	1 430.86	1 276.45	1 187.52	1 098.43
CAPITAL OUTLAY	66 615	57 250	55 363	55 053	312.57	270.83	263.82	264.38
CONSTRUCTION	42 954	35 651	32 883	32 908	201.55	168.65	156.70	158.04
EQUIPMENT	18 814	16 612	17 742	17 928	88.28	78.58	84.55	86.10
LAND AND EXISTING STRUCTURES	4 847	4 987	4 737	4 217	22.74	23.59	22.57	20.25
ASSISTANCE AND SUBSIDIES	43 970	33 214	30 725	27 983	206.31	157.12	146.41	134.38
INTEREST ON DEBT	34 307	31 290	26 160	24 007	160.97	148.02	124.66	115.29
INSURANCE BENEFITS AND REPAYMENTS	106 500	86 742	75 326	64 624	499.72	410.34	358.95	310.35
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	171 365	154 214	142 599	132 596	804.07	729.52	679.52	636.77
EXPENDITURE, BY FUNCTION[1]								
TOTAL	556 339	478 325	436 777	400 395	2 610.44	2 262.76	2 081.37	1 922.83
GENERAL EXPENDITURE	432 553	377 177	348 416	324 357	2 029.61	1 784.27	1 660.30	1 557.67
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	95 760	87 045	83 004	81 719	449.32	411.77	395.54	392.44
POSTAL SERVICE	12 678	11 235	9 572	9 366	59.49	53.15	45.61	44.98
SPACE RESEARCH AND TECHNOLOGY	3 314	3 289	3 270	3 369	15.55	15.56	15.58	16.18
EDUCATION	95 011	81 653	74 890	69 449	445.81	386.27	356.87	333.52
HIGHWAYS	22 840	20 189	18 886	19 250	107.17	95.50	90.00	92.44
PUBLIC WELFARE	39 402	31 031	26 967	23 558	184.88	146.79	128.51	113.13
HOSPITALS	17 472	15 263	13 662	12 643	81.98	72.20	65.10	60.72
HEALTH	7 371	6 405	5 006	4 390	34.59	30.30	23.86	21.08
POLICE PROTECTION	9 482	8 277	7 733	6 934	44.49	39.16	36.85	33.30
NATURAL RESOURCES	16 184	15 757	16 710	14 559	75.94	74.54	79.63	69.92
HOUSING AND URBAN RENEWAL	5 849	5 877	6 939	5 184	27.44	27.80	33.02	24.90
AIR TRANSPORTATION	3 166	2 922	3 147	3 575	14.86	13.82	15.00	17.17
WATER TRANSPORT AND TERMINALS	2 079	1 859	1 756	1 559	9.76	8.80	8.37	7.49
CORRECTION	3 578	2 987	2 523	2 219	16.79	14.13	12.02	10.66
SOCIAL INSURANCE ADMINISTRATION	3 246	2 730	2 525	2 291	15.23	12.92	12.03	11.00
FINANCIAL ADMINISTRATION	5 996	4 788	4 614	4 047	28.13	22.65	21.99	19.44
GENERAL CONTROL	5 924	5 196	4 582	4 085	27.80	24.58	21.83	19.62
INTEREST ON GENERAL DEBT[2]	33 002	30 116	25 117	23 077	154.85	142.47	119.69	110.82
OTHER AND UNALLOCABLE	50 199	40 559	37 522	33 084	235.54	191.87	178.80	158.88
UTILITY AND LIQUOR STORES EXPENDITURE	17 285	14 406	13 035	11 414	81.10	68.15	62.12	54.81
INSURANCE TRUST EXPENDITURE	106 500	86 742	75 326	64 624	499.72	410.34	358.95	310.35
EMPLOYEE RETIREMENT	14 570	12 348	10 379	8 562	68.36	58.41	49.46	41.12
UNEMPLOYMENT COMPENSATION	9 644	4 753	4 154	4 861	45.25	22.48	19.79	23.34
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	76 587	64 688	56 371	46 949	359.36	306.01	268.62	225.46
OTHER	5 699	4 953	4 422	4 252	26.74	23.43	21.07	20.42
INDEBTEDNESS[1]								
DEBT AT END OF FISCAL YEAR	765 353	692 851	656 903	601 762	3 591.17	3 277.60	3 130.33	2 889.86

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

[1]Certain revenue, expenditure, and debt categories reflect adjustments for 1973-74 and prior fiscal years to 1970-71; substantial revisions are indicated in table 2 of Governmental Finances in 1973-74.

[2]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: 1971-72 to 1974-75

Item	Amount (millions of dollars)				Per capita			
	1974-75	1973-74	1972-73	1971-72	1974-75	1973-74	1972-73	1971-72
REVENUE[1]								
TOTAL	303 857	289 059	255 213	225 616	1 425.75	1 367.42	1 216.16	1 083.48
GENERAL REVENUE	223 311	218 426	194 977	174 360	1 047.81	1 033.28	929.12	837.34
INTERGOVERNMENTAL REVENUE	1 244	494	-	-	5.84	2.34	-	-
GENERAL REVENUE FROM OWN SOURCES	222 067	217 932	194 977	174 360	1 041.98	1 030.95	929.12	837.34
TAXES	190 185	184 825	165 493	153 733	892.38	874.33	788.62	738.28
INDIVIDUAL INCOME	122 386	118 952	103 246	94 737	574.26	562.71	492.00	454.96
CORPORATION INCOME	40 621	38 620	36 153	32 166	190.60	182.70	172.28	154.47
SALES, GROSS RECEIPTS AND CUSTOMS	21 090	20 534	19 722	20 101	98.96	97.14	93.98	96.53
CUSTOMS DUTIES	[2]4 289	3 450	3 188	3 287	20.12	16.32	15.19	15.79
MOTOR FUEL	4 475	4 609	4 402	4 167	21.00	21.80	20.98	20.01
ALCOHOLIC BEVERAGES	5 331	5 339	5 129	5 089	25.01	25.26	24.44	24.44
TOBACCO PRODUCTS	2 315	2 437	2 277	2 207	10.86	11.53	10.85	10.60
OTHER SALES AND GROSS RECEIPTS TAXES	4 680	4 699	4 726	5 351	21.96	22.23	22.52	25.70
OTHER TAXES	6 088	6 719	6 372	6 729	28.57	31.78	30.36	32.31
DEATH AND GIFT	4 611	5 035	4 917	5 436	21.64	23.82	23.43	26.11
ALL OTHER	1 477	1 684	1 455	1 293	6.93	7.97	6.93	6.21
CHARGES AND MISCELLANEOUS GENERAL REVENUE	31 882	33 107	29 484	20 627	149.60	156.62	140.50	99.06
CURRENT CHARGES	19 680	18 278	17 861	14 719	92.34	86.47	85.11	70.69
POSTAL SERVICE	9 552	8 559	7 947	7 609	44.82	40.49	37.88	36.50
NATURAL RESOURCES	3 125	3 105	3 262	2 586	14.66	14.69	15.54	12.42
SALES OF AGRICULTURAL PRODUCTS	450	728	1 160	799	2.11	3.44	5.53	3.84
SALE OF PROPERTY	793	701	620	506	3.72	3.32	2.95	2.43
INTEREST EARNINGS	2 525	1 957	1 851	1 463	11.85	9.26	8.82	7.03
OTHER MISCELLANEOUS GENERAL REVENUE	8 884	12 171	9 152	3 939	41.69	57.58	43.61	18.92
INSURANCE TRUST REVENUE	80 546	70 633	60 236	51 256	377.94	334.14	287.04	246.15
EMPLOYEE RETIREMENT	2 508	2 299	2 144	2 054	11.77	10.88	10.22	9.86
UNEMPLOYMENT COMPENSATION	109	111	113	112	0.51	0.53	0.54	0.54
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	75 617	66 059	56 070	47 341	354.81	312.50	267.19	227.35
VETERANS' LIFE INSURANCE	687	656	659	667	3.22	3.10	3.14	3.20
RAILROAD RETIREMENT	1 625	1 508	1 250	1 082	7.62	7.13	5.96	5.20
EXPENDITURE, BY CHARACTER AND OBJECT[1]								
TOTAL	340 732	295 488	272 709	244 748	1 598.77	1 397.83	1 299.54	1 175.36
INTERGOVERNMENTAL EXPENDITURE	49 628	42 854	41 268	33 178	232.86	202.72	196.65	159.33
DIRECT EXPENDITURE	291 104	252 634	231 441	211 570	1 365.91	1 195.11	1 102.88	1 016.03
CURRENT OPERATION	124 237	115 019	110 228	103 098	582.94	544.11	525.27	495.11
CAPITAL OUTLAY	21 798	19 166	20 091	20 816	102.28	90.67	95.74	99.97
CONSTRUCTION	6 605	5 109	4 632	4 801	30.99	24.17	22.07	23.06
EQUIPMENT	13 713	12 420	14 001	14 810	64.34	58.75	66.72	71.12
LAND AND EXISTING STRUCTURES	1 480	1 637	1 458	1 205	6.94	7.74	6.95	5.79
ASSISTANCE AND SUBSIDIES	32 824	21 924	18 538	16 456	154.02	103.71	88.34	79.03
INTEREST ON DEBT	24 220	22 450	18 332	17 114	113.64	106.20	87.36	82.19
INSURANCE BENEFITS AND REPAYMENTS	88 025	74 075	64 252	54 086	413.03	350.42	306.18	259.74
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	66 000	60 160	56 557	53 917	309.68	284.59	269.51	258.93

See footnotes at end of table.

Table 2. Historical Summary, Finances of the Federal Government: 1971-72 to 1974-75—Continued

Item	Amount (millions of dollars)				Per capita			
	1974-75	1973-74	1972-73	1971-72	1974-75	1973-74	1972-73	1971-72
EXPENDITURE, BY FUNCTION[1]								
TOTAL	340 732	295 488	272 709	244 748	1 598.73	1 397.83	1 299.54	1 175.36
TOTAL GENERAL EXPENDITURE	252 707	221 413	208 457	190 662	1 185.71	1 047.41	993.36	915.62
INTERGOVERNMENTAL EXPENDITURE	49 628	42 854	41 268	33 178	232.83	202.72	196.65	159.33
PUBLIC WELFARE	14 352	12 837	12 097	13 251	67.34	60.73	57.65	63.64
EDUCATION	8 959	7 496	6 791	6 250	42.04	35.46	32.36	30.01
GENERAL REVENUE SHARING[3]	6 130	6 106	6 636	(X)	28.76	28.88	31.62	(X)
HIGHWAYS	4 754	4 555	4 807	4 741	22.31	21.55	22.91	22.77
SOCIAL INSURANCE ADMINISTRATION	998	822	804	756	4.68	3.89	3.83	3.63
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	14 435	11 038	10 133	8 180	67.69	52.22	48.29	39.28
DIRECT EXPENDITURE	291 104	252 634	231 441	211 570	1 365.91	1 195.11	1 102.88	1 016.03
GENERAL	203 079	178 559	167 189	157 484	952.88	844.69	796.70	756.29
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	95 760	87 045	83 004	81 719	449.32	411.77	395.54	392.44
POSTAL SERVICE	12 678	11 235	9 572	9 366	59.49	53.15	45.61	44.98
SPACE RESEARCH AND TECHNOLOGY	3 314	3 289	3 270	3 369	15.55	15.56	15.58	16.18
EDUCATION	7 153	5 820	5 176	4 563	33.56	27.53	24.67	21.91
HIGHWAYS	312	243	271	240	1.46	1.15	1.29	1.15
PUBLIC WELFARE	[4]12 212	6 286	3 385	2 488	61.64	29.74	16.13	11.95
HOSPITALS	3 053	2 770	2 550	2 350	14.33	13.10	12.15	11.29
HEALTH	2 943	2 953	2 274	1 817	13.81	13.97	10.84	8.73
POLICE PROTECTION	1 095	988	1 023	958	5.14	4.67	4.87	4.60
NATURAL RESOURCES	11 961	12 096	13 432	11 449	56.12	57.22	64.01	54.98
STABILIZATION OF FARM PRICES AND INCOME	2 447	4 079	5 970	4 895	11.48	19.30	28.45	23.51
HOUSING AND URBAN RENEWAL	2 392	2 416	3 765	2 403	11.22	11.43	17.94	11.54
AIR TRANSPORTATION	1 718	1 622	1 729	2 419	8.06	7.67	8.24	11.62
WATER TRANSPORT AND TERMINALS	1 337	1 234	1 155	1 032	6.27	5.84	5.50	4.96
CORRECTION	203	182	140	111	0.95	0.86	0.67	0.53
SOCIAL INSURANCE ADMINISTRATION	1 732	1 422	1 243	1 155	8.13	6.73	5.92	5.55
FINANCIAL ADMINISTRATION	2 402	1 623	1 803	1 567	11.27	7.68	8.59	7.53
GENERAL CONTROL	878	825	741	678	4.12	3.90	3.53	3.26
INTEREST ON PUBLIC DEBT[5]	24 220	22 450	18 332	17 114	113.64	106.20	87.36	82.19
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	17 716	14 060	14 324	12 686	78.79	66.51	68.26	60.92
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	8 598	7 523	7 353	6 882	40.34	35.59	35.04	33.05
INSURANCE TRUST EXPENDITURE	88 025	74 075	64 252	54 086	413.03	350.42	306.18	259.74
EMPLOYEE RETIREMENT	7 127	5 709	4 555	3 806	33.44	27.01	21.71	18.28
UNEMPLOYMENT COMPENSATION	67	50	73	120	0.31	0.24	0.35	0.58
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	76 587	64 688	56 371	46 949	359.36	306.01	268.62	225.46
VETERANS' LIFE INSURANCE	1 192	979	834	1 104	5.59	4.63	3.97	5.30
RAILROAD RETIREMENT	3 052	2 649	2 419	2 107	14.32	12.53	11.53	10.12
INDEBTEDNESS[1]								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR	544 129	486 235	468 418	437 321	2 553.15	2 300.18	2 232.15	2 100.16
PUBLIC DEBT[6]	533 188	474 235	457 317	426 435	2 501.81	2 243.41	2 179.25	2 047.88
FEDERAL AGENCY DEBT[7]	10 941	12 000	11 101	10 886	51.34	56.77	52.90	52.28
HELD BY FEDERAL GOVERNMENT	147 225	140 194	125 381	113 559	690.80	663.20	597.48	545.35
OTHER DEBT OUTSTANDING	396 904	346 041	343 037	323 762	1 862.34	1 636.98	1 634.67	1 554.81

Note: Because of rounding, detail may not add to totals. Data are for Federal fiscal years ended June 30.

- Represents zero or rounds to zero.
X Not applicable.
[1]Certain revenue, expenditure, and debt categories reflect adjustments for 1973-74 and prior years to 1970-71; substantial revisions are listed in table 2 of Governmental Finances in 1973-74.
[2]Includes $443 million petroleum import license fees, effective fiscal year 1974-75.
[3]Represents Federal funds distributed to State and local governments under the State and Local Fiscal Assistance Act of 1972.
[4]Includes $5,530 million direct categorical public assistance to welfare recipients, part of Supplemental Security Income Program.
[5]Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.
[6]Not subject to Federal statutory limitations.
[7]Subject to Federal statutory limitations.

Table 3. Historical Summary, Finances of State and Local Governments: 1971-72 to 1974-75

Item	Amount (millions of dollars)				Per capita		
	1974-75	1973-74	1972-73	1971-72	1974-75	1973-74	1972-73
REVENUE[1]							
TOTAL	261 616	r237 856	217 616	189 724	1 227.55	1 125.20	1 037.00
TOTAL GENERAL REVENUE	228 195	r207 670	190 214	166 352	1 070.73	982.40	906.42
INTERGOVERNMENTAL REVENUE[1]	47 054	r41 820	39 256	31 253	220.79	197.83	187.07
REVENUE FROM OWN SOURCES	214 562	r196 036	178 360	158 471	1 006.76	927.37	849.94
GENERAL REVENUE FROM OWN SOURCES	181 141	r165 850	150 958	135 100	849.94	784.57	719.36
TAXES	141 465	r130 673	121 102	108 801	663.78	618.16	577.09
INDIVIDUAL INCOME	21 454	19 491	17 994	15 237	100.67	92.20	85.75
CORPORATION NET INCOME	6 642	6 015	5 425	4 416	31.17	28.45	25.85
SALES AND GROSS RECEIPTS	49 815	46 098	42 047	37 488	233.74	218.07	200.37
GENERAL	29 102	26 314	22 992	20 294	136.55	124.48	109.56
SELECTIVE	20 713	19 784	19 054	17 194	97.19	93.59	90.80
PROPERTY	51 491	r47 705	45 283	42 133	241.60	225.67	215.79
OTHER	12 063	11 364	10 354	9 527	56.60	53.76	49.34
CHARGES AND MISCELLANEOUS GENERAL REVENUE	39 676	35 177	29 856	26 299	186.17	166.41	142.27
UTILITY REVENUE	10 867	9 392	8 622	7 787	50.99	44.43	41.09
LIQUOR STORES REVENUE	2 468	2 355	2 276	2 188	11.58	11.14	10.85
INSURANCE TRUST REVENUE	20 086	18 439	16 504	13 398	94.25	87.23	78.65
EMPLOYEE RETIREMENT	12 354	10 900	10 064	8 438	57.97	51.56	47.96
UNEMPLOYMENT COMPENSATION	5 734	5 729	4 964	3 601	26.90	27.10	23.65
OTHER	1 998	1 809	1 476	1 359	9.37	8.56	7.03
EXPENDITURE, BY CHARACTER AND OBJECT[1]							
TOTAL	266 210	226 032	205 336	188 825	1 249.10	1 069.27	978.48
CURRENT OPERATION	180 709	154 810	138 974	125 630	847.92	733.96	662.25
CAPITAL OUTLAY	44 817	38 084	35 272	34 237	210.29	180.16	168.08
CONSTRUCTION	36 349	30 542	28 251	28 107	170.56	144.48	134.62
EQUIPMENT	5 101	4 192	3 741	3 118	23.93	19.83	17.83
LAND AND EXISTING STRUCTURES	3 367	3 350	3 279	3 012	15.80	15.85	15.63
ASSISTANCE AND SUBSIDIES	11 146	11 290	12 180	11 527	52.30	53.41	58.07
INTEREST ON DEBT	10 087	8 840	7 828	6 893	47.33	41.82	37.30
INSURANCE BENEFITS AND REPAYMENTS	18 475	12 667	11 074	10 538	86.69	59.92	52.77
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	105 365	94 054	86 042	78 679	494.39	444.93	410.01
EXPENDITURE, BY FUNCTION[1]							
TOTAL	[2]266 210	226 032	205 336	188 825	1 249.10	1 069.27	978.48
GENERAL EXPENDITURE	230 448	198 959	181 227	166 873	1 081.30	941.19	863.60
EDUCATION	87 858	75 833	69 714	64 886	412.24	358.74	332.21
LOCAL SCHOOLS	61 485	53 059	48 789	45 658	288.50	251.00	232.49
INSTITUTIONS OF HIGHER EDUCATION	21 702	18 884	17 370	15 946	101.83	89.33	82.77
OTHER EDUCATION	4 670	3 890	3 555	3 282	21.91	18.40	16.94
HIGHWAYS	22 528	19 946	18 615	19 010	105.71	94.36	88.71
PUBLIC WELFARE	28 155	25 085	23 582	21 070	132.11	118.67	112.37

See footnotes at end of table.

Table 3. Historical Summary, Finances of State and Local Governments: 1971-72 to 1974-75—Continued

Item	Amount (millions of dollars)				Per capita		
	1974-75	1973-74	1972-73	1971-72	1974-75	1973-74	1972-73
EXPENDITURE, BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
HOSPITALS	14 419	12 493	11 112	10 293	67.66	59.10	52.95
HEALTH	4 428	3 452	2 732	2 574	20.78	16.33	13.02
POLICE PROTECTION	8 387	7 289	6 710	5 976	39.35	34.48	31.98
LOCAL FIRE PROTECTION	3 455	3 037	2 770	2 577	16.21	14.37	13.20
SEWERAGE	5 262	4 080	3 604	3 164	24.69	19.30	17.17
SANITATION OTHER THAN SEWERAGE	2 125	1 915	1 718	1 565	9.97	9.06	8.19
LOCAL PARKS AND RECREATION	3 462	2 951	2 561	2 323	16.24	13.96	12.20
NATURAL RESOURCES	4 223	3 661	3 278	3 110	19.82	17.32	15.62
HOUSING AND URBAN RENEWAL	3 457	3 461	3 165	2 781	16.22	16.37	15.08
AIRPORTS	1 448	1 300	1 418	1 156	6.79	6.15	6.76
WATER TRANSPORT AND TERMINALS	742	625	601	527	3.48	2.96	2.86
PARKING FACILITIES	302	214	205	171	1.42	1.01	0.98
CORRECTION	3 375	2 805	2 383	2 108	15.84	13.27	11.36
LIBRARIES	1 119	968	877	814	5.25	4.58	4.18
EMPLOYMENT SECURITY ADMINISTRATION	1 514	1 308	1 282	1 136	7.10	6.19	6.11
FINANCIAL ADMINISTRATION	3 594	3 165	2 811	2 480	16.86	14.97	13.40
GENERAL CONTROL	5 046	4 371	3 841	3 407	23.68	20.68	18.30
GENERAL PUBLIC BUILDINGS	2 314	1 902	1 682	1 548	10.86	9.00	8.02
INTEREST ON GENERAL DEBT	8 782	7 666	6 785	5 963	41.21	36.27	32.33
OTHER AND UNALLOCABLE	14 453	11 433	9 781	8 236	67.82	54.08	46.61
UTILITY EXPENDITURE	15 276	12 487	11 204	9 697	71.68	59.07	53.39
LIQUOR STORES EXPENDITURE	2 009	1 919	1 831	1 717	9.43	9.08	8.73
INSURANCE TRUST EXPENDITURE	18 475	12 667	11 074	10 538	86.69	59.92	52.77
EMPLOYEE RETIREMENT	7 443	6 639	5 824	4 757	34.92	31.40	27.75
UNEMPLOYMENT COMPENSATION	9 577	4 703	4 081	4 741	44.94	22.25	19.45
OTHER	1 455	1 326	1 170	1 041	6.83	6.27	5.58
INDEBTEDNESS							
DEBT OUTSTANDING AT END OF FISCAL YEAR	221 224	206 616	188 485	174 502	1 038.02	977.42	898.13
LONG-TERM	201 438	189 953	172 605	158 781	945.18	898.59	822.51
FULL FAITH AND CREDIT	115 572	110 951	102 945	95 813	542.28	524.86	490.56
NONGUARANTEED	85 866	79 002	69 660	62 968	40.29	373.73	331.95
SHORT-TERM	19 786	16 663	15 879	15 722	92.84	78.83	75.67
LONG-TERM DEBT ISSUED	21 117	12 218	21 804	21 889	99.08	109.84	103.90
LONG-TERM DEBT RETIRED	10 904	9 955	9 013	8 188	51.16	47.09	42.95

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

r Revised.
[1] Duplicative transactions between levels of government are excluded; see text.
[2] Includes $974,780 thousand contributions from State to Federal Government; not shown in detail, below.

Table 4. Governmental Revenue, by Source, by Level of Government: 1974-75

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]517 175	303 857	[1]261 616	154 632	[1]159 731	[1]2 426.67	1 425.75	[1]1 227.55
TOTAL GENERAL REVENUE	[1]403 208	223 311	[1]228 195	134 611	[1]146 331	[1]1 891.92	1 047.81	[1]1 070.73
INTERGOVERNMENTAL REVENUE	-	1 244	47 054	37 827	61 975	([1])	5.84	220.79
FROM FEDERAL GOVERNMENT	-	-	47 054	36 148	10 906	([1])	-	220.79
FROM STATE GOVERNMENTS	-	1 244	([1])	-	51 068	([1])	5.84	([1])
FROM LOCAL GOVERNMENTS	-	-	([1])	1 680	([1])	([1])	-	([1])
REVENUE FROM OWN SOURCES	517 175	302 613	214 562	116 805	97 757	2 426.67	1 419.91	1 006.76
GENERAL REVENUE FROM OWN SOURCES	403 208	222 067	181 141	96 784	84 357	1 891.92	1 041.98	849.94
TAXES	331 650	190 185	141 465	80 155	61 310	1 556.16	892.38	663.78
PROPERTY	51 491	-	51 491	1 451	50 040	241.60	-	241.60
INDIVIDUAL INCOME	143 640	122 386	21 454	18 819	2 635	674.92	574.26	100.67
CORPORATION INCOME	47 263	40 621	6 642	6 642	([2])	221.77	190.60	31.17
SALES AND GROSS RECEIPTS	70 905	21 090	49 815	43 346	6 468	332.70	98.96	233.74
CUSTOMS DUTIES	4 289	4 289	-	-	-	20.12	20.12	-
GENERAL SALES AND GROSS RECEIPTS	29 102	-	29 102	24 780	4 322	136.55	-	136.55
SELECTIVE SALES AND GROSS RECEIPTS	37 514	16 801	20 713	18 566	2 147	176.02	78.83	97.19
MOTOR FUEL	12 799	4 475	8 324	8 255	68	60.06	21.00	39.06
ALCOHOLIC BEVERAGES	7 396	5 331	2 065	1 963	102	34.70	25.01	9.69
TOBACCO PRODUCTS	5 710	2 315	3 395	3 286	109	26.79	10.86	15.93
PUBLIC UTILITIES	5 935	2 875	3 060	1 740	1 319	27.85	13.49	14.36
OTHER	5 675	1 805	3 870	3 321	549	26.63	8.47	18.16
MOTOR VEHICLE AND OPERATORS LICENSES	4 243	-	4 243	3 941	302	19.91	-	19.91
DEATH AND GIFT TAX	6 029	4 611	1 418	1 418	([3])	28.29	21.64	6.65
ALL OTHER	7 879	1 477	6 402	4 538	1 864	36.97	6.93	30.04
CHARGES AND MISCELLANEOUS GENERAL REVENUE	71 558	31 882	39 676	16 629	23 047	335.76	149.60	186.17
CURRENT CHARGES	45 268	19 680	25 588	10 437	15 152	212.41	92.34	120.06
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	4 559	4 559	-	-	-	21.39	21.39	-
POSTAL SERVICE	9 552	9 552	-	-	-	44.82	44.82	-
EDUCATION	9 102	51	9 051	5 751	3 301	42.71	0.24	42.47
SCHOOL LUNCH SALES	1 672	-	1 672	-	1 672	7.85	-	7.85
INSTITUTIONS OF HIGHER EDUCATION	6 331	-	6 331	5 625	707	29.71	-	29.71
OTHER	1 099	51	1 048	126	922	5.16	0.24	4.92
HOSPITALS	6 037	39	5 998	1 750	4 248	28.33	0.18	28.14
SEWERAGE	1 964	-	1 964	-	1 964	9.22	-	9.22
SANITATION OTHER THAN SEWERAGE	578	-	578	-	578	2.71	-	2.71
LOCAL PARKS AND RECREATION	493	-	493	-	493	2.31	-	2.31
NATURAL RESOURCES	3 472	3 125	347	318	29	16.29	14.66	1.63
HOUSING AND URBAN RENEWAL	1 289	495	794	37	757	6.05	2.32	3.73
AIR TRANSPORTATION	1 037	18	1 019	98	920	4.87	0.08	4.78
WATER TRANSPORT AND TERMINALS	725	269	456	131	325	3.40	1.26	2.14
PARKING FACILITIES	251	-	251	-	251	1.18	-	1.18
OTHER	6 210	1 572	4 638	2 352	2 286	29.14	7.38	21.76
MISCELLANEOUS GENERAL REVENUE	26 290	12 202	14 088	6 193	7 895	123.36	57.25	66.10
SPECIAL ASSESSMENTS	825	-	825	30	796	3.87	-	3.87
SALE OF PROPERTY	1 133	793	340	68	273	5.32	3.72	1.60
INTEREST EARNINGS	10 368	2 525	7 843	3 731	4 112	48.65	11.85	36.80
OTHER	13 963	8 884	5 079	2 365	2 714	65.52	41.69	23.83
UTILITY REVENUE	10 867	-	10 867	-	10 867	50.99	-	50.99
LIQUOR STORES REVENUE	2 468	-	2 468	2 129	338	11.58	-	11.58
INSURANCE TRUST REVENUE	100 632	80 546	20 086	17 892	2 194	472.18	377.94	94.25

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: 1974-75

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL EXPENDITURE	[1]556 339	340 732	[1]266 210	156 171	[1]162 320	[1]2 610.44	1 598.77	[1]1 249.10
INTERGOVERNMENTAL EXPENDITURE	([1])	49 628	975	51 978	1 278	([1])	232.86	4.57
TO FEDERAL GOVERNMENT	([1])	-	975	975	-	([1])	-	4.57
TO STATE GOVERNMENTS	([1])	35 451	([1])	-	1 278	([1])	166.34	([1])
TO LOCAL GOVERNMENTS	([1])	14 177	([1])	51 004	-	([1])	66.52	([1])
DIRECT EXPENDITURE	556 339	291 104	265 235	104 193	161 042	2 610.44	1 365.91	1 244.53
BY TYPE:								
GENERAL EXPENDITURE	432 553	203 079	229 474	86 326	143 148	2 029.61	952.88	1 076.73
UTILITY EXPENDITURE	15 276	-	15 276	-	15 276	71.68	-	71.68
LIQUOR STORES EXPENDITURE	2 009	-	2 009	1 719	290	9.43	-	9.43
INSURANCE TRUST EXPENDITURE	106 500	88 025	18 475	16 149	2 327	499.72	413.03	86.69
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	304 946	124 237	180 709	60 793	119 916	1 430.86	582.94	847.92
CAPITAL OUTLAY	66 615	21 798	44 817	17 307	27 510	312.57	102.28	210.29
CONSTRUCTION	42 934	6 605	36 349	14 443	21 906	201.55	30.99	170.56
EQUIPMENT	18 814	13 713	5 101	1 389	3 712	88.28	64.34	23.93
LAND AND EXISTING STRUCTURES	4 847	1 480	3 367	1 475	1 893	22.74	6.94	15.80
ASSISTANCE AND SUBSIDIES	43 970	32 824	11 146	6 673	4 473	206.31	154.02	52.30
INTEREST ON DEBT	34 307	24 220	10 087	3 272	6 815	160.97	113.64	47.33
INSURANCE BENEFITS AND REPAYMENTS	106 500	88 025	18 475	16 149	2 327	499.72	413.03	86.69
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	171 365	[2]66 000	105 365	29 824	75 541	804.07	309.68	494.39

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 $22,127 million.

Table 6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1974-75

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	432 553	252 707	138 304	144 426	100.0	100.0	100.0	100.0
DIRECT	432 553	203 079	86 326	143 148	100.0	80.4	62.4	99.1
INTERGOVERNMENTAL	(1)	[2]49 628	51 978	1 278	(1)	19.6	37.6	0.9
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	95 760	95 760	-	-	22.1	37.9	-	-
POSTAL SERVICE	12 678	12 678	-	-	2.9	5.0	-	-
GENERAL REVENUE SHARING	-	6 130	-	-	-	2.4	-	-
SPACE RESEARCH AND TECHNOLOGY	3 314	3 314	-	-	0.8	1.3	-	-
EDUCATION	95 011	16 112	54 012	65 009	22.0	6.4	39.1	45.0
DIRECT	95 011	7 153	22 902	64 956	22.0	2.8	16.6	45.0
INTERGOVERNMENTAL	(1)	8 959	31 110	53	(1)	3.5	22.5	(Z)
HIGHWAYS	22 840	5 066	17 483	8 312	5.3	2.0	12.6	5.8
DIRECT	22 840	312	14 258	8 270	5.3	0.1	10.3	5.7
INTERGOVERNMENTAL	(1)	4 754	3 225	42	(1)	1.9	2.3	(Z)
PUBLIC WELFARE	39 402	26 564	25 559	10 056	9.1	10.5	18.5	7.0
DIRECT	39 402	12 212	17 457	9 733	9.1	4.8	12.6	6.7
INTERGOVERNMENTAL	(1)	14 352	8 102	323	(1)	5.7	5.9	0.2
HEALTH AND HOSPITALS	24 842	8 048	10 158	10 063	5.7	3.2	7.3	7.0
DIRECT	24 842	5 996	8 968	9 878	5.7	2.4	6.5	6.8
INTERGOVERNMENTAL	(1)	2 052	1 190	185	(1)	0.8	0.9	0.1
NATURAL RESOURCES	16 184	12 848	3 554	865	3.7	5.1	2.6	0.6
DIRECT	16 184	11 961	3 368	855	3.7	4.7	2.4	0.6
INTERGOVERNMENTAL	(1)	887	186	10	(1)	0.3	0.1	(Z)
HOUSING AND URBAN RENEWAL	5 849	5 126	632	3 051	1.3	2.0	0.5	2.1
DIRECT	5 849	2 392	407	3 050	1.3	0.9	0.3	2.1
INTERGOVERNMENTAL	(1)	2 734	225	1	(1)	1.1	0.2	(Z)
AIR TRANSPORTATION	3 166	2 023	366	1 165	0.7	0.8	0.3	0.8
DIRECT	3 166	1 718	284	1 164	0.7	0.7	0.2	0.8
INTERGOVERNMENTAL	(1)	305	82	-	(1)	0.1	0.1	(Z)
SOCIAL INSURANCE ADMINISTRATION	3 246	2 730	1 509	5	0.7	1.1	1.1	(Z)
DIRECT	3 246	1 732	1 509	5	0.7	0.7	1.1	(Z)
INTERGOVERNMENTAL	(1)	998	-	-	(1)	0.4	-	-
INTEREST ON GENERAL DEBT	33 002	24 220	3 272	5 511	7.6	9.6	2.4	3.8
OTHER AND COMBINED	77 259	32 088	21 759	40 390	17.9	12.7	15.7	28.0
DIRECT	77 259	23 631	13 901	39 726	17.9	9.4	10.1	27.5
INTERGOVERNMENTAL	(1)	8 457	7 858	664	(1)	3.3	5.7	0.5

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.
[1]Duplicative transactions between levels of government are excluded; see text.
[2]Federal General Revenue Sharing payments to States amount to $2,016 million, and to local governments, $4,114 million. Additional Federal payments to local governments ($10,083 million) include $2,636 million for housing and urban renewal, $2,234 million for waste treatment and water facilities, $930 million for education, $1,831 million for comprehensive manpower assistance, $762 million for urban mass transportation, and $226 million Federal contribution to District of Columbia.

Table 7. Direct General Expenditure, by Function, by Level of Government: 1974-75

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	432 553	203 079	229 474	86 326	143 148	2 029 61	952.88	1 076.73
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	95 760	95 760	-	-	-	449.32	449.32	-
ALL OTHER FUNCTIONS	336 793	107 319	229 474	86 326	143 148	1 580.29	503.56	1 076.73
POSTAL SERVICE	12 678	12 678	-	-	-	59.49	59.49	-
SPACE RESEARCH AND TECHNOLOGY	3 314	3 314	-	-	-	15.55	15.55	-
EDUCATION	95 011	7 153	87 858	22 902	64 956	445.81	33.56	412.24
LOCAL SCHOOLS	61 485	-	61 485	536	60 950	288.50	-	288.50
INSTITUTIONS OF HIGHER EDUCATION	21 702	-	21 702	17 696	4 006	101.83	-	101.83
OTHER	11 823	7 153	4 670	4 670	-	55.48	33.56	21.91
HIGHWAYS	22 840	312	22 528	14 258	8 270	107.17	1.46	105.71
PUBLIC WELFARE	39 402	12 212	27 191	17 457	9 733	184.88	57.30	127.58
CATEGORICAL CASH ASSISTANCE	14 118	5 530	8 588	4 661	3 927	66.24	25.95	40.30
OTHER CASH ASSISTANCE	1 812	940	872	325	547	8.50	4.41	4.09
OTHER PUBLIC WELFARE	23 473	5 742	17 731	12 471	5 260	110.14	26.94	83.20
HEALTH AND HOSPITALS	24 842	5 996	18 846	8 968	9 878	116.56	28.13	88.43
HOSPITALS	17 472	3 053	14 419	7 016	7 402	81.98	14.33	67.66
HEALTH	7 371	2 943	4 428	1 952	2 476	34.59	13.81	20.78
POLICE PROTECTION	9 482	1 095	8 387	1 314	7 073	44.49	5.14	39.35
LOCAL FIRE PROTECTION	3 455	-	3 455	-	3 455	16.21	-	16.21
SEWERAGE	5 262	-	5 262	-	5 262	24.69	-	24.69
SANITATION OTHER THAN SEWERAGE	2 125	-	2 125	-	2 125	9.97	-	9.97
LOCAL PARKS AND RECREATION	3 462	-	3 462	-	3 462	16.24	-	16.24
NATURAL RESOURCES	16 184	11 961	4 223	3 368	855	75.94	56.12	19.82
HOUSING AND URBAN RENEWAL	5 849	2 392	3 457	407	3 050	27.44	11.22	16.22
AIR TRANSPORTATION	3 166	1 718	1 448	284	1 164	14.86	8.06	6.79
WATER TRANPORT AND TERMINALS	2 079	1 337	742	212	530	9.76	6.27	3.48
PARKING FACILITIES	302	-	302	-	302	1.42	-	1.42
CORRECTION	3 578	203	3 375	2 100	1 275	16.79	0.95	15.84
LIBRARIES	1 119	-	1 119	86	1 032	5.25	-	5.25
SOCIAL INSURANCE ADMINISTRATION	3 246	1 732	1 514	1 509	5	15.23	8.13	7.10
FINANCIAL ADMINISTRATION	5 996	2 402	3 594	1 784	1 810	28.13	11.27	16.86
GENERAL CONTROL	5 924	878	5 046	1 421	3 625	27.80	4.12	23.68
GENERAL PUBLIC BUILDING (STATE-LOCAL)	2 314	-	2 314	568	1 747	10.86	-	10.86
INTEREST ON GENERAL DEBT	33 002	24 220	8 782	3 272	5 511	154.85	113.64	41.21
OTHER AND UNALLOCABLE	32 161	17 716	14 444	6 416	8 028	150.90	83.13	67.77

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: 1974-75

(Millions of dollars)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 6)--	
EDUCATION	8 959
GRANTS-IN-AID	7 476
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	1 628
MAINTENANCE AND OPERATION OF SCHOOLS	573
OTHER GRANTS-IN-AID	5 275
PAYMENTS FOR SERVICES	1 483
SCIENTIFIC RESEARCH AND DEVELOPMENT	1 451
TUITION PAYMENTS	32
PUBLIC WELFARE	14 352
PUBLIC ASSISTANCE	13 855
OTHER PUBLIC WELFARE	497
HEALTH AND HOSPITALS	2 052
PUBLIC HEALTH PROGRAMS	1 901
HOSPITAL CONSTRUCTION	88
OTHER	63
OTHER AND COMBINED	14 587
SHARED REVENUES	6 464
GENERAL REVENUE SHARING	6 130
OTHER SHARED REVENUES	334
WASTE TREATMENT FACILITIES	2 234
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	226
CIVIL DEFENSE AND DISASTER RELIEF	234
LABOR AND MANPOWER, N.E.C.	2 857
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	709
COMMUNITY PLANNING AND DEVELOPMENT	498
URBAN MASS TRANSPORTATION	861
ALL OTHER	496
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	95 760
MILITARY FUNCTIONS	86 645
MILITARY ASSISTANCE	1 493
ECONOMIC AND FINANCIAL ASSISTANCE	2 113
ATOMIC ENERGY	3 476
DEFENSE-RELATED ACTIVITIES	63
FOOD FOR FREEDOM	778
OTHER (FOREIGN AFFAIRS)	1 192
EDUCATION	7 153
VETERANS' EDUCATIONAL BENEFITS	4 396
OTHER	2 757
NATURAL RESOURCES	11 961
STABILIZATION OF FARM PRICES AND INCOME	2 447
FARM CREDIT AND INSURANCE	788
OTHER AGRICULTURAL RESOURCES	724
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	4 910
FOREST AND PARKS	1 924
MINERAL RESOURCES	291
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION	456
OTHER NATURAL RESOURCES	421

Item	Amount
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--CONTINUED	
HOSPITALS	3 053
PUBLIC HOSPITALS	2 916
VETERANS	2 476
OTHER	440
OTHER HOSPITALS	137
VETERANS	67
OTHER	70
HEALTH	2 943
VETERANS	694
OTHER	2 249
OTHER AND UNALLOCABLE	16 792
VETERANS' SERVICES, N.E.C.	8 598
SPECIAL REBATE COMPARABILITY PAYMENTS[1]	1 678
GENERAL PROPERTY AND RECORDS MANAGEMENT	440
REGULATIONS OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	831
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	749
EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	192
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS	513
LABOR AND MANPOWER, N.E.C.	815
INDIAN TRIBAL FUNDS	351
INTEREST ON INTERNAL REVENUE REFUNDS	236
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	452
CIVIL DEFENSE AND DISASTER RELIEF	214
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	144
UNITED STATES COAST GUARD	897
GOVERNMENT PRINTING OFFICE	107
URBAN MASS TRANSPORTATION	67
FEDERAL RAILROAD ADMINISTRATION	570
ALL OTHER	388
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
TOTAL	17 553
DIRECT	17 501
INTERGOVERNMENTAL	52
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 7)	4 396
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 7)	78
INTERGOVERNMENTAL (TABLE 6)	34
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 7)	3 237
INTERGOVERNMENTAL (TABLE 6)	18
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 7)	8 598
CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 12)	1 192

[1]Represents one-time tax rebate comparability payments to the aged, blind, and disabled under Public Law 94-12.

Table 9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1974-75

(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	66 615	21 798	44 817	17 307	27 510	42 954	6 605	36 349	14 443	21 906
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	14 507	14 507	-	-	-	2 180	2 180	-	-	-
OTHER, TOTAL	52 108	7 291	44 817	17 307	27 510	40 774	4 425	36 349	14 443	21 906
SPACE RESEARCH AND TECHNOLOGY	183	183	-	-	-	85	85	-	-	-
EDUCATION	9 863	2	9 861	2 904	6 957	7 354	-	7 354	2 076	5 278
LOCAL SCHOOLS	6 532	-	6 532	176	6 357	5 047	-	5 047	159	4 888
INSTITUTIONS OF HIGHER EDUCATION	2 834	-	2 834	2 233	601	1 873	-	1 873	1 483	390
OTHER	497	2	495	495	-	434	-	434	434	-
HIGHWAYS	13 716	70	13 646	10 552	3 094	12 251	66	12 185	9 580	2 604
HEALTH AND HOSPITALS	2 092	311	1 781	818	963	1 697	249	1 448	675	773
SEWERAGE	3 569	-	3 569	-	3 569	3 427	-	3 427	-	3 427
LOCAL PARKS AND RECREATION	1 261	-	1 261	-	1 261	874	-	874	-	874
NATURAL RESOURCES	4 529	3 416	1 113	777	336	3 461	2 712	749	451	297
HOUSING AND URBAN RENEWAL	2 880	1 059	1 821	349	1 472	1 356	-	1 356	347	1 009
AIR TRANSPORTATION	1 215	363	852	209	642	936	211	725	200	525
WATER TRANSPORT AND TERMINALS	670	251	419	98	322	597	247	350	87	263
LOCAL UTILITIES	4 846	-	4 846	-	4 846	4 013	-	4 013	-	4 013
WATER SUPPLY	2 111	-	2 111	-	2 111	1 870	-	1 870	-	1 870
ELECTRIC POWER	1 485	-	1 485	-	1 485	1 258	-	1 258	-	1 258
TRANSIT	1 203	-	1 203	-	1 203	846	-	846	-	846
GAS SUPPLY	48	-	48	-	48	38	-	38	-	38
ALL OTHER	7 285	1 636	5 649	1 600	4 049	4 725	855	3 870	1 026	2 844

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: 1974-75

Function[1]	Amount (millions of dollars)		Percent	
	State governments	Local governments	State governments	Local governments
ALL FUNCTIONS	29 824	75 541	100.0	100.0
EDUCATION	11 512	42 454	38.6	56.2
LOCAL SCHOOLS	179	40 037	0.6	53.0
INSTITUTIONS OF HIGHER EDUCATION	10 379	2 417	34.8	3.2
OTHER	954	-	3.2	-
FUNCTIONS OTHER THAN EDUCATION	18 312	33 087	61.4	43.8
HIGHWAYS	2 833	2 568	9.5	3.4
PUBLIC WELFARE	1 461	1 511	4.9	2.0
HOSPITALS	4 354	3 702	14.6	4.9
HEALTH	925	982	3.1	1.3
POLICE PROTECTION	835	5 514	2.8	7.3
LOCAL FIRE PROTECTION	-	2 719	-	3.6
SEWERAGE	-	755	-	1.0
SANITATION OTHER THAN SEWERAGE	-	1 058	-	1.4
LOCAL PARKS AND RECREATION	-	1 284	-	1.7
NATURAL RESOURCES	1 551	227	5.2	0.3
CORRECTION	1 282	755	4.3	1.0
FINANCIAL ADMINISTRATION	1 133	1 284	3.8	1.7
GENERAL CONTROL	865	2 644	2.9	3.5
WATER SUPPLY UTILITIES	-	1 133	-	1.5
ELECTRIC POWER UTILITIES	-	755	-	1.0
TRANSIT UTILITIES	-	1 662	-	2.2
ALL OTHER	3 072	4 532	10.3	6.0

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

- Represents zero or rounds to zero.
[1]Amounts and percent values were developed from table 4 of Public Employment in 1975 (Bureau of the Census, May 1976).

Table 11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1974-75

(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	10 867	15 276	9 125	4 846	1 305	29 955	9 890	20 065
WATER SUPPLY	4 142	5 440	2 686	2 111	643	14 771	5 951	8 820
ELECTRIC POWER	4 689	5 280	3 364	1 485	431	10 022	579	9 443
TRANSIT	1 411	3 977	2 558	1 203	216	4 862	3 339	1 523
GAS SUPPLY	625	580	517	48	15	300	21	280

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

Table 12. Governmental Insurance Trust Revenue and Expenditure, by Type of Insurance Trust System, by Level of Government: 1974-75

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	100 632	94 500	6 132	106 500
UNEMPLOYMENT COMPENSATION	5 843	5 264	579	9 644
EMPLOYEE RETIREMENT	14 862	9 568	5 294	14 570
ALL OTHER	79 926	79 668	258	82 286
FEDERAL GOVERNMENT	80 546	80 546	[1](6 309)	88 025
UNEMPLOYMENT COMPENSATION	109	109	-	67
EMPLOYEE RETIREMENT	2 508	2 508	[1](2 143)	7 127
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	75 617	75 617	[1](3 519)	76 587
VETERANS' LIFE INSURANCE	687	687	[1](373)	1 192
RAILROAD RETIREMENT	1 625	1 625	[1](274)	3 052
STATE AND LOCAL GOVERNMENTS	20 086	13 954	6 132	18 475
UNEMPLOYMENT COMPENSATION	5 734	5 155	579	9 577
EMPLOYEE RETIREMENT	12 354	7 060	5 294	7 443
ALL OTHER	1 998	1 739	258	1 455
STATE GOVERNMENTS	17 892	12 997	4 895	16 149
UNEMPLOYMENT COMPENSATION	5 712	5 135	577	9 533
EMPLOYEE RETIREMENT	10 182	6 123	4 059	5 160
ALL OTHER	1 998	1 739	258	1 455
LOCAL GOVERNMENTS	2 194	957	1 238	2 327
UNEMPLOYMENT COMPENSATION	22	20	2	44
EMPLOYEE RETIREMENT	2 172	936	1 236	2 283

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, these 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: 1974-75

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	18 847	14 157	4 690	3 464	1 226
EMPLOYEE CONTRIBUTIONS	4 437	3 501	936	603	333
GOVERNMENT CONTRIBUTIONS	9 116	6 597	2 519	2 004	515
FROM STATE	4 093	3 974	119	30	89
FROM LOCAL GOVERNMENTS	5 023	2 623	2 400	1 974	426
EARNINGS ON INVESTMENTS	5 295	4 059	1 236	858	378
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	7 443	5 160	2 283	1 828	455
BENEFITS	6 493	4 433	2 060	1 674	386
WITHDRAWALS	950	727	223	154	69
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	98 064	74 703	23 361	17 475	5 886
CASH AND DEPOSITS	2 020	800	1 220	977	243
GOVERNMENTAL SECURITIES	7 281	5 090	2 191	1 776	415
FEDERAL	6 554	4 883	1 671	1 300	371
UNITED STATES TREASURY	2 201	1 301	900	646	254
FEDERAL AGENCY	4 353	3 582	771	654	117
STATE AND LOCAL	728	207	521	477	44
NONGOVERNMENTAL SECURITIES	88 762	68 813	19 949	14 721	5 228
CORPORATE BONDS	53 600	41 693	11 907	8 956	2 951
CORPORATE STOCKS	21 763	16 431	5 332	4 039	1 293
MORTGAGES	7 328	6 503	825	420	405
OTHER	6 071	4 186	1 885	1 306	579

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

Table 14. Indebtedness and Debt Transactions of State and Local Governments: 1974-75

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	221 224	72 127	149 096	1 038.02
LONG-TERM	201 438	67 548	133 890	945.18
FULL FAITH AND CREDIT	115 572	33 736	81 836	542.28
NONGUARANTEED	85 866	33 812	52 054	402.90
SHORT-TERM	19 786	4 580	15 206	92.84
NET LONG-TERM DEBT OUTSTANDING	183 351	58 388	124 962	860.31
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	40 505	3 895	36 610	190.06
LOCAL UTILITIES	29 955	(X)	29 955	140.55
ALL OTHER	130 978	63 653	67 325	614.57
LONG-TERM DEBT ISSUED	21 117	8 392	12 725	99.08
LONG-TERM DEBT RETIRED	10 904	2 920	7 984	51.16

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: 1974-75

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	223 051	140 847	82 203	1 046.59
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	6 811	6 790	21	31.96
OTHER DEPOSITS AND CASH	58 122	18 829	39 293	272.72
SECURITIES	158 117	115 227	42 890	741.91
FEDERAL	35 903	19 476	16 427	168.46
U.S. TREASURY	28 949	14 451	14 498	135.83
FEDERAL AGENCY	6 954	5 025	1 929	32.63
STATE AND LOCAL GOVERNMENT SECURITIES	3 196	1 637	1 560	15.00
OTHER	119 016	94 113	24 903	558.44
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	6 896	6 876	21	32.36
EMPLOYEE RETIREMENT	98 064	74 703	23 361	460.13
OTHER INSURANCE TRUST SYSTEMS	4 206	4 206	-	19.74
LONG-TERM DEBT OFFSETS	18 087	9 160	8 928	84.87
BOND FUNDS	22 841	8 103	14 739	107.17
ALL OTHER	72 954	37 798	35 156	342.31
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	113 883	55 061	58 822	534.36
CASH AND DEPOSITS	55 824	17 751	38 073	261.94
SECURITIES	58 058	37 310	20 749	272.42
FEDERAL	28 042	13 286	14 756	131.58
STATE AND LOCAL GOVERNMENT SECURITIES	2 323	1 284	1 039	10.90
OTHER	27 694	22 740	4 954	129.94

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 State and Type of Government: 1974-75

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES						
GENERAL REVENUE, TOTAL	[1]146 331.1	32 893.1	49 852.8	5 580.9	8 345.5	52 888.1
INTERGOVERNMENTAL REVENUE	[1]61 974.2	14 755.0	19 647.6	1 650.1	3 084.8	26 066.0
FROM FEDERAL GOVERNMENT	10 906.2	2 384.8	5 843.7	357.5	1 449.4	870.8
FROM STATE GOVERNMENT	51 068.0	11 841.6	13 052.5	1 206.2	758.5	24 209.1
GENERAL REVENUE FROM OWN SOURCES	84 356.9	18 138.1	30 205.2	3 930.8	5 260.7	26 822.1
TAX REVENUE	61 310.1	12 660.5	21 134.6	3 416.5	1 268.2	22 830.3
PROPERTY TAX	50 039.8	10 315.8	13 046.2	3 153.6	1 208.8	22 315.4
OTHER TAXES	11 270.3	2 344.7	8 088.3	262.9	59.4	514.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	23 046.8	5 477.6	9 070.7	514.3	3 992.5	3 991.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	11 205.7	347.1	8 408.8	220.0	2 229.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	143 148.3	30 903.3	47 963.5	4 917.8	7 133.6	52 230.0
EDUCATION	64 956.1	5 106.9	7 061.3	1 654.7	204.9	50 928.3
HIGHWAYS	8 269.6	3 341.8	3 832.8	915.9	179.1	-
PUBLIC WELFARE	9 733.5	5 872.2	3 798.9	62.4	-	-
POLICE AND FIRE PROTECTION	10 528.0	1 690.7	8 152.1	577.8	107.5	-
HEALTH AND HOSPITALS	9 878.2	4 534.5	3 568.0	61.6	1 714.1	-
INTEREST ON GENERAL DEBT	5 510.5	794.6	2 287.5	145.0	981.9	1 301.6
ALL OTHER	34 272.4	9 562.7	19 262.9	1 500.5	3 946.1	0.1
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	15 566.9	501.3	9 895.7	256.1	4 913.7	-
DEBT OUTSTANDING, TOTAL	149 096.4	18 934.9	65 238.9	3 790.2	33 889.4	27 243.1
LONG-TERM	133 890.0	17 617.0	55 780.8	2 973.6	31 253.4	26 257.2
FULL FAITH AND CREDIT	81 836.2	12 769.8	31 886.1	2 784.4	8 138.7	26 257.2
NONGUARANTEED	52 053.8	4 847.3	23 902.6	189.2	23 114.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	75 540.7	12 666.8	24 377.6	2 418.5	2 990.3	33 087.5
ALABAMA						
GENERAL REVENUE, TOTAL	[1]1 472.3	265.1	494.0	-	110.5	664.4
INTERGOVERNMENTAL REVENUE	[1]693.4	105.7	114.5	-	29.4	505.5
FROM FEDERAL GOVERNMENT	141.1	28.8	73.4	-	22.2	16.7
FROM STATE GOVERNMENT	552.3	72.3	26.3	-	4.0	449.7
GENERAL REVENUE FROM OWN SOURCES	778.9	159.3	379.5	-	81.1	158.9
TAX REVENUE	388.0	123.7	197.2	-	0.7	66.4
PROPERTY TAX	162.8	59.6	36.1	-	0.7	66.3
OTHER TAXES	225.2	64.1	161.1	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	390.9	35.7	182.2	-	80.4	92.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	230.6	0.1	212.7	-	17.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 527.1	221.9	519.9	-	135.5	649.8
EDUCATION	652.8	1.6	6.3	-	-	644.9
HIGHWAYS	122.7	74.8	47.9	-	-	-
PUBLIC WELFARE	7.7	6.8	0.9	-	-	-
POLICE AND FIRE PROTECTION	103.6	12.3	91.2	-	-	-
HEALTH AND HOSPITALS	175.3	37.7	71.4	-	66.2	-
INTEREST ON GENERAL DEBT	67.2	6.2	43.4	-	12.6	4.9
ALL OTHER	397.9	82.6	258.8	-	56.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	234.0	1.0	214.8	-	18.2	-
DEBT OUTSTANDING, TOTAL	1 948.2	138.0	1 356.7	-	348.9	104.6
LONG-TERM	1 860.6	135.0	1 338.0	-	287.0	100.5
FULL FAITH AND CREDIT	704.8	124.6	431.1	-	48.5	100.5
NONGUARANTEED	1 155.8	10.4	906.9	-	238.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	739.6	94.4	207.5	-	41.3	396.5
ALASKA						
GENERAL REVENUE, TOTAL	[1]350.4	200.7	152.0	-	-	-
INTERGOVERNMENTAL REVENUE	[1]178.7	122.7	58.2	-	-	-
FROM FEDERAL GOVERNMENT	24.1	12.3	11.8	-	-	-
FROM STATE GOVERNMENT	154.6	110.4	44.2	-	-	-
GENERAL REVENUE FROM OWN SOURCES	171.7	78.0	93.8	-	-	-
TAX REVENUE	93.5	59.2	34.3	-	-	-
PROPERTY TAX	69.3	49.5	19.8	-	-	-
OTHER TAXES	24.3	9.7	14.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	78.2	18.7	59.5	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	29.4	(Z)	29.3	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	360.0	182.5	177.5	-	-	-
EDUCATION	161.3	132.8	28.5	-	-	-
HIGHWAYS	17.3	3.1	14.2	-	-	-
PUBLIC WELFARE	0.4	0.3	0.1	-	-	-
POLICE AND FIRE PROTECTION	23.8	4.7	19.1	-	-	-
HEALTH AND HOSPITALS	11.4	4.9	6.5	-	-	-
INTEREST ON GENERAL DEBT	21.5	12.1	9.4	-	-	-
ALL OTHER	124.3	24.5	99.7	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	49.7	(Z)	49.6	-	-	-
DEBT OUTSTANDING, TOTAL	519.8	243.1	276.7	-	-	-
LONG-TERM	510.6	235.1	275.6	-	-	-
FULL FAITH AND CREDIT	416.8	229.6	187.2	-	-	-
NONGUARANTEED	93.9	5.5	88.4	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	168.3	98.4	69.9	-	-	-

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ARIZONA						
GENERAL REVENUE, TOTAL	[1]1 465.2	318.9	389.4	-	31.6	743.4
INTERGOVERNMENTAL REVENUE	[1]719.7	130.8	159.9	-	0.3	446.8
FROM FEDERAL GOVERNMENT	118.2	30.0	64.4	-	0.1	23.7
FROM STATE GOVERNMENT	601.4	95.9	92.1	-	0.1	413.4
GENERAL REVENUE FROM OWN SOURCES	745.5	188.2	229.4	-	31.3	296.6
TAX REVENUE	525.1	145.8	148.4	-	3.2	227.7
PROPERTY TAX	421.7	140.3	50.8	-	3.2	227.5
OTHER TAXES	103.4	5.5	97.7	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	220.4	42.4	81.0	-	28.1	68.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	242.7	-	69.5	-	173.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 473.4	301.3	433.3	-	36.3	702.5
EDUCATION	708.5	33.1	1.1	-	-	674.3
HIGHWAYS	72.2	29.1	43.1	-	-	-
PUBLIC WELFARE	9.4	9.1	0.3	-	-	-
POLICE AND FIRE PROTECTION	126.4	22.4	104.0	-	-	-
HEALTH AND HOSPITALS	83.5	78.7	0.5	-	4.3	-
INTEREST ON GENERAL DEBT	48.5	4.7	13.3	-	2.2	28.2
ALL OTHER	425.0	124.1	271.1	-	29.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	419.4	-	111.6	-	307.9	-
DEBT OUTSTANDING, TOTAL	1 966.2	141.2	670.2	-	724.2	430.7
LONG-TERM	1 946.0	134.3	657.1	-	723.9	430.7
FULL FAITH AND CREDIT	1 117.4	131.0	206.2	-	349.5	430.7
NONGUARANTEED	828.6	3.3	450.9	-	374.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	782.4	107.9	204.4	-	47.1	422.9
ARKANSAS						
GENERAL REVENUE, TOTAL	[1]773.3	159.3	191.5	-	28.1	396.6
INTERGOVERNMENTAL REVENUE	[1]388.0	65.7	70.3	-	14.6	239.7
FROM FEDERAL GOVERNMENT	86.9	27.2	34.7	-	14.6	10.4
FROM STATE GOVERNMENT	301.1	37.8	35.0	-	-	228.3
GENERAL REVENUE FROM OWN SOURCES	385.3	93.6	121.3	-	13.5	157.0
TAX REVENUE	204.9	34.9	35.0	-	1.2	133.8
PROPERTY TAX	188.0	34.6	18.5	-	1.2	133.7
OTHER TAXES	16.9	0.3	16.5	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	180.4	58.7	86.3	-	12.3	23.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	64.8	-	64.7	-	(Z)	-
DIRECT GENERAL EXPENDITURE, TOTAL	749.9	134.3	165.7	-	38.9	411.0
EDUCATION	400.6	0.8	(Z)	-	-	399.9
HIGHWAYS	61.1	34.0	27.1	-	(Z)	-
PUBLIC WELFARE	1.1	0.9	0.1	-	-	-
POLICE AND FIRE PROTECTION	42.7	6.3	36.3	-	(Z)	-
HEALTH AND HOSPITALS	64.4	52.2	12.2	-	-	-
INTEREST ON GENERAL DEBT	36.6	1.3	17.0	-	7.1	11.2
ALL OTHER	143.4	38.7	72.9	-	31.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	64.9	-	64.8	-	0.1	-
DEBT OUTSTANDING, TOTAL	965.7	33.8	479.6	-	187.4	264.9
LONG-TERM	904.9	33.7	467.4	-	138.9	264.9
FULL FAITH AND CREDIT	345.0	24.0	44.5	-	11.6	264.9
NONGUARANTEED	560.0	9.7	422.9	-	127.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	367.1	51.8	72.4	-	2.5	240.4
CALIFORNIA						
GENERAL REVENUE, TOTAL	[1]20 143.7	6 840.3	4 460.4	-	1 513.1	7 742.7
INTERGOVERNMENTAL REVENUE	[1]8 455.5	3 450.3	1 313.3	-	397.4	3 707.3
FROM FEDERAL GOVERNMENT	1 114.1	354.0	408.8	-	210.8	140.4
FROM STATE GOVERNMENT	7 341.4	2 987.9	844.5	-	121.2	3 387.7
GENERAL REVENUE FROM OWN SOURCES	11 688.2	3 390.0	3 147.1	-	1 115.8	4 035.4
TAX REVENUE	8 837.0	2 621.4	2 107.7	-	463.5	3 644.4
PROPERTY TAX	7 581.2	2 488.0	1 061.1	-	427.7	3 644.4
OTHER TAXES	1 255.8	173.4	1 046.6	-	35.8	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 851.3	768.6	1 039.4	-	652.2	391.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 535.8	8.7	1 048.3	-	478.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	18 876.1	6 169.4	4 134.7	-	1 068.9	7 503.1
EDUCATION	7 686.8	293.1	0.9	-	-	7 392.8
HIGHWAYS	863.2	339.3	483.6	-	40.3	-
PUBLIC WELFARE	2 081.7	1 972.8	108.9	-	-	-
POLICE AND FIRE PROTECTION	1 549.3	398.5	1 108.3	-	42.5	-
HEALTH AND HOSPITALS	1 487.0	989.4	114.4	-	383.2	-
INTEREST ON GENERAL DEBT	364.2	61.9	140.4	-	51.5	110.4
ALL OTHER	4 844.0	2 114.4	2 178.2	-	551.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 283.1	32.0	1 105.5	-	1 145.6	-
DEBT OUTSTANDING, TOTAL	13 608.9	1 385.3	5 106.7	-	4 476.5	2 640.4
LONG-TERM	13 223.4	1 385.3	4 832.1	-	4 365.9	2 640.1
FULL FAITH AND CREDIT	7 907.0	914.1	1 420.8	-	2 931.9	2 640.1
NONGUARANTEED	5 316.3	471.2	3 411.3	-	1 433.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	10 623.4	2 569.6	2 337.4	-	561.4	5 155.1

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
COLORADO						
GENERAL REVENUE, TOTAL	[1] 1 722.4	286.2	561.6	-	94.7	793.6
INTERGOVERNMENTAL REVENUE	[1] 681.3	136.8	156.8	-	10.5	390.7
FROM FEDERAL GOVERNMENT	124.8	19.7	78.4	-	8.6	18.2
FROM STATE GOVERNMENT	556.4	114.4	69.1	-	1.2	371.7
GENERAL REVENUE FROM OWN SOURCES	1 041.2	149.4	404.8	-	84.2	402.9
TAX REVENUE	731.5	106.7	237.5	-	44.4	342.9
PROPERTY TAX	540.5	97.9	79.1	-	20.9	342.7
OTHER TAXES	191.0	8.8	158.4	-	23.6	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	309.7	42.7	167.3	-	39.7	59.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	152.4	-	139.3	-	13.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 824.3	290.9	549.8	-	74.3	909.3
EDUCATION	883.9	0.1	0.4	-	-	883.4
HIGHWAYS	126.8	60.5	66.3	-	-	-
PUBLIC WELFARE	134.3	89.6	44.6	-	-	-
POLICE AND FIRE PROTECTION	120.9	13.5	103.4	-	-	-
HEALTH AND HOSPITALS	96.2	32.8	49.4	-	4.1	-
INTEREST ON GENERAL DEBT	49.5	1.1	16.1	-	14.0	-
ALL OTHER	412.8	93.4	269.7	-	6.6	25.8
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	221.9	-	184.0	-	49.7	-
DEBT OUTSTANDING, TOTAL	1 820.2	95.4	896.6	-	257.8	570.3
LONG-TERM	1 762.2	95.4	874.8	-	226.3	565.6
FULL FAITH AND CREDIT	1 200.7	1.3	530.7	-	103.0	565.6
NONGUARANTEED	561.5	94.1	344.1	-	123.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	896.0	97.5	246.3	-	25.1	527.0
CONNECTICUT						
GENERAL REVENUE, TOTAL	[1] 1 752.2	-	787.9	908.5	58.6	30.2
INTERGOVERNMENTAL REVENUE	[1] 493.0	-	257.5	215.9	23.8	28.8
FROM FEDERAL GOVERNMENT	125.0	-	75.4	33.5	16.2	(Z)
FROM STATE GOVERNMENT	367.9	-	179.2	177.1	4.7	7.0
GENERAL REVENUE FROM OWN SOURCES	1 259.2	-	530.4	692.6	34.7	1.4
TAX REVENUE	1 097.9	-	462.2	625.5	10.2	-
PROPERTY TAX	1 088.3	-	457.9	620.2	10.2	-
OTHER TAXES	9.6	-	4.3	5.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	161.3	-	68.2	67.1	24.5	1.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	59.0	-	33.0	7.9	18.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 800.6	-	840.3	873.7	60.9	25.7
EDUCATION	900.1	-	348.1	526.7	-	25.3
HIGHWAYS	87.2	-	32.1	55.0	0.1	-
PUBLIC WELFARE	30.7	-	26.6	4.1	-	-
POLICE AND FIRE PROTECTION	174.4	-	106.5	65.4	2.4	-
HEALTH AND HOSPITALS	33.7	-	24.0	9.7	-	-
INTEREST ON GENERAL DEBT	80.6	-	42.9	30.5	6.8	0.4
ALL OTHER	493.8	-	260.2	182.1	51.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	67.8	-	35.4	8.9	23.4	-
DEBT OUTSTANDING, TOTAL	1 925.2	-	972.2	702.3	240.4	10.3
LONG-TERM	1 390.3	-	669.5	516.0	194.5	10.3
FULL FAITH AND CREDIT	1 273.7	-	638.9	509.7	114.8	10.3
NONGUARANTEED	116.6	-	30.6	6.3	79.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	962.1	-	431.8	489.7	24.0	16.6
DELAWARE						
GENERAL REVENUE, TOTAL	[1] 314.8	51.0	77.3	-	19.0	169.1
INTERGOVERNMENTAL REVENUE	[1] 179.8	23.5	31.6	-	2.8	123.5
FROM FEDERAL GOVERNMENT	39.1	18.9	14.4	-	2.7	3.1
FROM STATE GOVERNMENT	140.7	3.8	17.0	-	(Z)	119.9
GENERAL REVENUE FROM OWN SOURCES	135.0	27.5	45.7	-	16.2	45.6
TAX REVENUE	84.8	18.3	29.7	-	(Z)	36.8
PROPERTY TAX	72.6	17.4	18.3	-	(Z)	36.8
OTHER TAXES	12.3	0.9	11.4	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	50.2	9.2	16.0	-	16.2	8.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	27.6	-	27.6	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	294.7	37.5	80.0	-	16.1	161.1
EDUCATION	186.8	(Z)	28.2	-	-	158.6
HIGHWAYS	11.5	0.1	5.4	-	6.0	-
PUBLIC WELFARE	0.1	0.1	(Z)	-	-	-
POLICE AND FIRE PROTECTION	14.8	2.9	11.9	-	-	-
HEALTH AND HOSPITALS	0.1	-	0.1	-	-	-
INTEREST ON GENERAL DEBT	13.8	1.9	4.2	-	5.2	2.5
ALL OTHER	67.6	32.4	30.2	-	4.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	33.7	-	33.7	-	-	-
DEBT OUTSTANDING, TOTAL	379.9	45.6	143.0	-	132.2	59.1
LONG-TERM	366.9	44.5	142.6	-	120.7	59.1
FULL FAITH AND CREDIT	202.7	44.5	99.2	-	-	59.1
NONGUARANTEED	164.2	-	43.4	-	120.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	168.4	12.6	44.3	-	4.5	107.0

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
DISTRICT OF COLUMBIA						
GENERAL REVENUE, TOTAL	[1] 1 397.9	-	1 178.7	-	400.2	-
INTERGOVERNMENTAL REVENUE	[1] 716.4	-	570.4	-	327.0	-
FROM FEDERAL GOVERNMENT	716.4	-	545.4	-	171.0	-
FROM STATE GOVERNMENT	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	681.5	-	608.3	-	73.2	-
TAX REVENUE	543.6	-	543.6	-	-	-
PROPERTY TAX	140.9	-	140.9	-	-	-
OTHER TAXES	402.7	-	402.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	137.9	-	64.7	-	73.2	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	68.4	-	11.3	-	57.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 359.1	-	1 328.3	-	30.7	-
EDUCATION	332.5	-	332.5	-	-	-
HIGHWAYS	53.8	-	53.8	-	-	-
PUBLIC WELFARE	236.3	-	236.3	-	-	-
POLICE AND FIRE PROTECTION	128.9	-	128.9	-	-	-
HEALTH AND HOSPITALS	129.1	-	129.1	-	-	-
INTEREST ON GENERAL DEBT	52.6	-	43.7	-	9.0	-
ALL OTHER	425.8	-	404.0	-	21.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	691.0	-	24.3	-	666.7	-
DEBT OUTSTANDING, TOTAL	2 315.5	-	1 151.5	-	1 164.0	-
LONG-TERM	2 103.0	-	1 005.8	-	1 097.2	-
FULL FAITH AND CREDIT	956.5	-	956.5	-	-	-
NONGUARANTEED	1 146.5	-	49.3	-	1 097.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	795.0	-	717.0	-	78.1	-
FLORIDA						
GENERAL REVENUE, TOTAL	[1] 4 992.5	1 077.7	1 187.0	-	339.7	2 413.3
INTERGOVERNMENTAL REVENUE	[1] 2 205.8	321.4	346.3	-	26.2	1 537.0
FROM FEDERAL GOVERNMENT	340.2	123.5	131.4	-	12.3	73.0
FROM STATE GOVERNMENT	1 865.6	186.6	205.4	-	13.3	1 460.4
GENERAL REVENUE FROM OWN SOURCES	2 786.7	756.3	840.7	-	313.5	876.3
TAX REVENUE	1 566.0	427.4	470.7	-	50.0	617.9
PROPERTY TAX	1 305.3	375.4	262.1	-	50.0	617.9
OTHER TAXES	260.7	52.1	208.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 220.7	328.9	370.0	-	263.5	258.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	580.2	50.4	520.3	-	9.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 202.7	1 094.0	1 209.3	-	325.6	2 573.8
EDUCATION	2 528.2	(Z)	(Z)	-	-	2 528.2
HIGHWAYS	211.5	120.9	90.6	-	(Z)	-
PUBLIC WELFARE	38.9	33.7	5.2	-	-	-
POLICE AND FIRE PROTECTION	416.2	140.0	275.1	-	1.1	-
HEALTH AND HOSPITALS	465.5	157.7	48.2	-	259.5	-
INTEREST ON GENERAL DEBT	165.7	50.4	57.3	-	12.3	45.7
ALL OTHER	1 376.7	591.3	732.7	-	52.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	659.3	68.0	580.0	-	11.3	-
DEBT OUTSTANDING, TOTAL	4 955.1	1 147.5	2 611.6	-	279.8	916.3
LONG-TERM	4 842.9	1 129.5	2 527.3	-	270.0	916.2
FULL FAITH AND CREDIT	1 775.5	243.5	564.6	-	51.3	916.2
NONGUARANTEED	3 067.4	886.0	1 962.7	-	218.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	2 627.9	440.8	592.4	-	140.9	1 453.8
GEORGIA						
GENERAL REVENUE, TOTAL	[1] 2 591.4	554.4	533.1	-	517.2	1 089.6
INTERGOVERNMENTAL REVENUE	[1] 923.9	127.0	140.0	-	150.8	609.0
FROM FEDERAL GOVERNMENT	253.1	65.7	93.3	-	64.1	30.0
FROM STATE GOVERNMENT	670.8	59.0	34.1	-	2.1	575.7
GENERAL REVENUE FROM OWN SOURCES	1 667.5	427.5	393.1	-	366.4	480.6
TAX REVENUE	954.2	329.8	226.0	-	0.5	397.9
PROPERTY TAX	793.6	256.9	138.5	-	0.5	397.7
OTHER TAXES	160.6	72.9	87.6	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	713.3	97.7	167.1	-	365.9	82.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	271.0	29.1	228.0	-	13.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 595.0	476.0	520.3	-	450.8	1 147.8
EDUCATION	1 141.5	8.8	4.6	-	-	1 128.1
HIGHWAYS	151.0	97.8	53.1	-	-	-
PUBLIC WELFARE	14.7	13.2	1.4	-	-	-
POLICE AND FIRE PROTECTION	182.2	57.3	124.9	-	-	-
HEALTH AND HOSPITALS	447.5	36.6	24.3	-	386.6	-
INTEREST ON GENERAL DEBT	91.9	21.1	29.5	-	21.5	19.7
ALL OTHER	566.3	241.0	282.5	-	42.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	404.9	52.6	239.6	-	112.8	-
DEBT OUTSTANDING, TOTAL	2 613.2	613.5	1 088.8	-	529.4	381.5
LONG-TERM	2 465.2	600.4	1 070.0	-	415.2	379.5
FULL FAITH AND CREDIT	1 099.5	185.1	395.0	-	140.0	379.5
NONGUARANTEED	1 365.7	415.4	675.1	-	275.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 419.1	162.8	272.9	-	239.9	743.5

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
HAWAII						
GENERAL REVENUE, TOTAL	[1]291.7	77.5	214.3	-	(Z)	-
INTERGOVERNMENTAL REVENUE	[1]74.7	20.9	53.8	-	(Z)	-
FROM FEDERAL GOVERNMENT	48.6	6.9	41.7	-	-	-
FROM STATE GOVERNMENT	26.0	14.0	12.0	-	(Z)	-
GENERAL REVENUE FROM OWN SOURCES	217.1	56.5	160.5	-	(Z)	-
TAX REVENUE	161.9	39.3	122.5	-	-	-
PROPERTY TAX	130.1	31.9	98.2	-	-	-
OTHER TAXES	31.7	7.4	24.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	55.2	17.2	38.0	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	21.7	5.1	16.6	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	290.2	74.6	215.6	-	(Z)	-
EDUCATION	0.4	0.4	-	-	-	-
HIGHWAYS	36.2	12.8	23.4	-	-	-
PUBLIC WELFARE	0.2	0.2	-	-	-	-
POLICE AND FIRE PROTECTION	60.1	15.6	44.5	-	-	-
HEALTH AND HOSPITALS	2.6	0.3	2.3	-	-	-
INTEREST ON GENERAL DEBT	12.6	4.0	8.5	-	-	-
ALL OTHER	178.1	41.2	136.9	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	36.4	17.3	19.1	-	-	-
DEBT OUTSTANDING, TOTAL	286.8	78.5	208.3	-	-	-
LONG-TERM	280.1	78.5	201.6	-	-	-
FULL FAITH AND CREDIT	236.3	67.3	168.9	-	-	-
NONGUARANTEED	43.9	11.2	32.7	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	120.5	29.6	90.8	-	-	-
IDAHO						
GENERAL REVENUE, TOTAL	[1]398.8	104.9	72.8	-	43.4	207.3
INTERGOVERNMENTAL REVENUE	[1]184.5	40.9	28.9	-	19.1	125.2
FROM FEDERAL GOVERNMENT	29.6	9.3	15.3	-	1.1	3.9
FROM STATE GOVERNMENT	154.9	31.5	11.0	-	5.4	107.0
GENERAL REVENUE FROM OWN SOURCES	214.2	64.0	43.9	-	24.3	82.1
TAX REVENUE	134.9	36.3	25.3	-	5.2	68.1
PROPERTY TAX	131.0	34.8	22.9	-	5.2	68.1
OTHER TAXES	3.9	1.5	2.4	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	79.3	27.7	18.6	-	19.1	13.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	14.0	-	13.5	-	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	425.9	79.7	73.4	-	40.9	231.9
EDUCATION	227.6	0.1	-	-	-	227.5
HIGHWAYS	49.4	16.0	9.1	-	24.3	-
PUBLIC WELFARE	3.4	3.4	(Z)	-	-	-
POLICE AND FIRE PROTECTION	23.2	5.6	17.2	-	0.4	-
HEALTH AND HOSPITALS	28.6	23.7	0.4	-	4.6	-
INTEREST ON GENERAL DEBT	6.5	0.2	1.3	-	0.7	4.4
ALL OTHER	87.1	30.7	45.4	-	11.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	14.1	-	13.5	-	0.7	-
DEBT OUTSTANDING, TOTAL	212.1	4.9	43.1	-	50.1	114.0
LONG-TERM	195.2	4.8	33.7	-	45.1	111.6
FULL FAITH AND CREDIT	135.9	3.8	16.4	-	4.3	111.6
NONGUARANTEED	59.3	1.1	17.4	-	40.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	203.6	33.4	30.5	-	12.5	129.2
ILLINOIS						
GENERAL REVENUE, TOTAL	[1]7 510.3	777.3	2 112.6	173.3	628.7	3 917.1
INTERGOVERNMENTAL REVENUE	[1]2 761.3	291.0	600.3	70.5	202.2	1 696.1
FROM FEDERAL GOVERNMENT	500.6	57.5	276.9	29.0	110.4	26.7
FROM STATE GOVERNMENT	2 260.8	198.7	286.3	40.3	69.0	1 666.4
GENERAL REVENUE FROM OWN SOURCES	4 748.9	486.3	1 512.3	102.8	426.5	2 221.0
TAX REVENUE	3 729.3	323.4	1 138.9	96.8	239.4	1 930.9
PROPERTY TAX	3 127.2	284.2	577.4	96.6	239.4	1 929.7
OTHER TAXES	602.1	39.2	561.5	0.2	-	1.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 019.7	163.0	373.4	6.1	187.1	290.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	526.6	0.8	344.1	0.5	181.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 312.0	726.8	1 973.5	107.5	594.8	3 909.5
EDUCATION	3 829.5	2.0	37.4	-	-	3 790.1
HIGHWAYS	469.9	155.9	258.5	55.3	0.1	-
PUBLIC WELFARE	67.8	40.3	8.8	18.7	-	-
POLICE AND FIRE PROTECTION	647.6	38.9	595.5	0.3	12.9	-
HEALTH AND HOSPITALS	363.7	167.2	141.2	2.1	53.3	-
INTEREST ON GENERAL DEBT	272.2	15.4	75.3	1.0	61.1	119.4
ALL OTHER	1 661.4	307.1	856.7	30.1	467.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	627.2	3.0	351.3	0.4	272.5	-
DEBT OUTSTANDING, TOTAL	6 819.9	340.3	2 565.6	24.4	1 533.2	2 356.4
LONG-TERM	5 853.3	263.4	2 290.6	21.8	1 365.0	1 912.5
FULL FAITH AND CREDIT	3 318.4	230.5	644.5	14.1	516.8	1 912.5
NONGUARANTEED	2 534.9	32.9	1 646.1	7.7	848.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 448.6	361.5	1 132.5	30.8	372.7	2 551.0

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
INDIANA						
GENERAL REVENUE, TOTAL	[1]2 979.5	574.5	716.9	37.2	155.0	1 585.8
INTERGOVERNMENTAL REVENUE	[1]1 207.2	223.8	294.5	14.2	63.2	701.5
FROM FEDERAL GOVERNMENT	166.1	31.8	113.3	9.0	6.3	5.6
FROM STATE GOVERNMENT	1 041.2	190.3	173.3	4.3	4.5	668.8
GENERAL REVENUE FROM OWN SOURCES	1 772.2	350.7	422.4	23.0	91.8	884.3
TAX REVENUE	1 226.7	166.4	270.3	21.6	47.1	721.1
PROPERTY TAX	1 197.3	143.3	264.4	21.5	47.1	721.0
OTHER TAXES	29.4	23.2	5.9	0.2	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	545.5	184.3	152.1	1.4	44.6	163.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	217.5	-	133.0	-	84.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 785.2	528.9	714.3	30.1	139.4	1 372.4
EDUCATION	1 394.0	15.4	-	-	14.5	1 364.1
HIGHWAYS	196.8	104.1	92.7	(Z)	-	-
PUBLIC WELFARE	164.8	121.2	30.7	12.9	-	-
POLICE AND FIRE PROTECTION	164.6	17.0	142.3	5.3	-	-
HEALTH AND HOSPITALS	238.8	151.3	48.4	(Z)	39.2	-
INTEREST ON GENERAL DEBT	83.6	4.4	34.2	(Z)	36.7	8.3
ALL OTHER	542.6	115.7	366.0	11.9	49.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	221.4	-	137.7	-	83.7	-
DEBT OUTSTANDING, TOTAL	2 047.6	90.0	919.0	0.1	858.5	179.9
LONG-TERM	1 944.3	89.0	890.4	-	809.5	155.4
FULL FAITH AND CREDIT	858.4	75.8	486.1	-	141.0	155.4
NONGUARANTEED	1 085.9	13.1	404.3	-	668.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 527.0	226.1	333.2	9.4	57.2	901.1
IOWA						
GENERAL REVENUE, TOTAL	[1]1 845.2	457.7	440.6	-	26.7	932.4
INTERGOVERNMENTAL REVENUE	[1]778.5	171.7	163.9	-	24.1	430.9
FROM FEDERAL GOVERNMENT	142.7	35.8	79.1	-	19.1	8.7
FROM STATE GOVERNMENT	635.8	129.3	83.9	-	3.5	419.1
GENERAL REVENUE FROM OWN SOURCES	1 066.8	286.0	276.7	-	2.6	501.5
TAX REVENUE	767.5	188.6	146.0	-	1.0	431.9
PROPERTY TAX	754.3	182.7	138.7	-	1.0	431.9
OTHER TAXES	13.2	5.9	7.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	299.2	97.4	130.6	-	1.6	69.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	109.3	-	107.8	-	1.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 736.9	402.7	438.7	-	24.0	871.4
EDUCATION	889.4	34.2	(Z)	-	-	855.2
HIGHWAYS	224.1	139.6	84.2	-	0.3	-
PUBLIC WELFARE	36.4	35.8	0.6	-	-	-
POLICE AND FIRE PROTECTION	77.6	11.7	65.8	-	0.1	-
HEALTH AND HOSPITALS	98.5	79.4	19.1	-	-	-
INTEREST ON GENERAL DEBT	43.1	1.3	25.6	-	(Z)	16.2
ALL OTHER	367.7	100.7	243.5	-	23.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	123.2	-	119.5	-	3.8	-
DEBT OUTSTANDING, TOTAL	1 179.2	36.5	769.3	-	0.8	372.6
LONG-TERM	1 133.1	36.3	727.2	-	0.7	368.9
FULL FAITH AND CREDIT	728.1	31.7	327.1	-	0.3	368.9
NONGUARANTEED	405.0	4.5	400.0	-	0.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	797.4	153.8	165.6	-	3.5	474.6
KANSAS						
GENERAL REVENUE, TOTAL	[1]1 279.1	239.5	336.3	12.6	24.9	687.6
INTERGOVERNMENTAL REVENUE	[1]448.2	60.3	91.0	3.3	6.3	309.0
FROM FEDERAL GOVERNMENT	95.0	25.6	51.5	2.0	5.3	10.6
FROM STATE GOVERNMENT	353.2	33.4	35.2	1.3	0.6	282.7
GENERAL REVENUE FROM OWN SOURCES	830.9	179.2	245.3	9.3	18.5	378.6
TAX REVENUE	586.4	132.3	127.1	8.9	4.5	313.7
PROPERTY TAX	560.3	126.1	107.5	8.9	4.5	313.3
OTHER TAXES	26.2	6.2	19.6	(Z)	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	244.5	46.9	118.2	0.4	14.0	64.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	135.1	-	89.9	-	45.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 277.7	223.8	369.2	9.0	24.5	651.3
EDUCATION	639.3	-	-	-	-	639.3
HIGHWAYS	139.7	67.5	65.9	6.3	-	-
PUBLIC WELFARE	9.6	9.2	0.3	(Z)	-	-
POLICE AND FIRE PROTECTION	71.6	13.4	57.5	0.7	-	-
HEALTH AND HOSPITALS	69.6	39.7	23.0	-	6.9	-
INTEREST ON GENERAL DEBT	44.6	2.6	28.5	-	1.6	12.0
ALL OTHER	303.3	91.4	194.0	1.9	16.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	139.4	-	97.0	-	42.4	-
DEBT OUTSTANDING, TOTAL	1 521.8	93.1	945.6	-	185.0	298.0
LONG-TERM	1 405.8	81.4	858.9	-	167.4	298.0
FULL FAITH AND CREDIT	615.6	77.7	236.6	-	3.2	298.0
NONGUARANTEED	790.2	3.7	622.3	-	164.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	643.3	80.4	135.1	1.7	19.8	406.3

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
KENTUCKY						
GENERAL REVENUE, TOTAL	[1]1 313.7	219.0	373.6	-	21.7	714.7
INTERGOVERNMENTAL REVENUE	[1]610.4	87.4	99.0	-	11.0	428.3
FROM FEDERAL GOVERNMENT	157.2	42.3	80.3	-	6.7	28.0
FROM STATE GOVERNMENT	453.2	38.8	13.8	-	1.6	399.0
GENERAL REVENUE FROM OWN SOURCES	703.3	131.6	274.5	-	10.8	286.3
TAX REVENUE	404.3	82.4	134.9	-	4.1	182.8
PROPERTY TAX	286.9	61.3	53.5	-	4.1	167.9
OTHER TAXES	117.4	21.1	81.4	-	-	14.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	299.0	49.2	139.6	-	6.7	103.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	161.4	-	148.4	-	12.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 259.8	175.6	360.5	-	12.6	711.1
EDUCATION	687.0	(Z)	0.4	-	-	686.5
HIGHWAYS	47.3	22.2	25.1	-	-	-
PUBLIC WELFARE	7.3	5.7	1.6	-	-	-
POLICE AND FIRE PROTECTION	101.6	15.2	85.9	-	0.6	-
HEALTH AND HOSPITALS	74.5	43.6	30.3	-	0.5	-
INTEREST ON GENERAL DEBT	63.4	8.0	30.0	-	0.8	24.6
ALL OTHER	278.7	80.8	187.2	-	10.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	194.6	0.6	169.5	-	24.5	-
DEBT OUTSTANDING, TOTAL	1 889.1	163.4	1 083.1	-	66.2	576.4
LONG-TERM	1 795.2	160.0	996.0	-	62.8	576.4
FULL FAITH AND CREDIT	765.7	60.4	113.3	-	15.5	576.4
NONGUARANTEED	1 029.5	99.6	882.7	-	47.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	600.6	65.7	141.2	-	10.6	383.1
LOUISIANA						
GENERAL REVENUE, TOTAL	[1]1 954.5	396.0	517.0	-	126.8	963.5
INTERGOVERNMENTAL REVENUE	[1]960.3	154.7	180.3	-	29.9	644.1
FROM FEDERAL GOVERNMENT	176.7	48.0	99.6	-	14.4	14.7
FROM STATE GOVERNMENT	783.6	106.4	65.3	-	4.8	607.2
GENERAL REVENUE FROM OWN SOURCES	994.2	241.3	336.7	-	96.8	319.4
TAX REVENUE	618.2	143.2	216.8	-	19.5	238.7
PROPERTY TAX	322.8	93.2	82.3	-	19.5	127.8
OTHER TAXES	295.4	50.0	134.5	-	-	110.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	376.0	98.1	119.9	-	77.3	80.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	141.4	6.9	120.9	-	13.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 825.8	297.7	469.0	-	106.6	952.4
EDUCATION	927.7	1.6	0.4	-	-	925.8
HIGHWAYS	127.6	64.4	63.3	-	-	-
PUBLIC WELFARE	5.2	1.5	3.7	-	-	-
POLICE AND FIRE PROTECTION	138.5	30.7	107.5	-	0.2	-
HEALTH AND HOSPITALS	112.0	45.2	12.7	-	54.1	-
INTEREST ON GENERAL DEBT	103.7	32.7	33.9	-	10.5	26.6
ALL OTHER	411.0	121.7	247.6	-	41.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	215.4	12.5	152.8	-	50.1	-
DEBT OUTSTANDING, TOTAL	2 769.8	697.9	1 099.1	-	382.0	590.7
LONG-TERM	2 736.4	695.6	1 091.2	-	359.2	590.3
FULL FAITH AND CREDIT	1 462.5	258.2	535.8	-	78.1	590.3
NONGUARANTEED	1 273.9	437.4	555.4	-	281.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 002.0	107.0	232.0	-	40.5	622.5
MAINE						
GENERAL REVENUE, TOTAL	[1]455.1	12.5	153.3	167.5	8.9	121.9
INTERGOVERNMENTAL REVENUE	[1]183.2	3.6	49.4	59.7	4.5	74.9
FROM FEDERAL GOVERNMENT	37.7	1.8	16.1	16.6	2.0	1.2
FROM STATE GOVERNMENT	145.4	1.8	30.6	39.9	1.5	71.6
GENERAL REVENUE FROM OWN SOURCES	272.0	8.8	103.9	107.8	4.4	47.0
TAX REVENUE	236.1	7.0	90.1	99.0	0.3	39.7
PROPERTY TAX	234.3	7.0	89.3	98.1	0.3	39.7
OTHER TAXES	1.7	(Z)	0.8	0.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	35.9	1.9	13.8	8.8	4.1	7.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	10.9	-	0.5	0.8	9.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	458.0	12.0	158.2	151.8	16.3	119.6
EDUCATION	252.9	-	67.4	69.1	-	116.4
HIGHWAYS	42.5	0.9	15.5	26.1	-	-
PUBLIC WELFARE	5.7	0.2	2.6	3.0	-	-
POLICE AND FIRE PROTECTION	34.2	1.7	19.6	13.0	-	-
HEALTH AND HOSPITALS	4.7	0.1	2.6	2.0	-	-
INTEREST ON GENERAL DEBT	13.2	0.1	4.8	2.9	2.1	3.2
ALL OTHER	104.6	9.0	45.7	35.8	14.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	17.5	-	0.5	1.1	15.8	-
DEBT OUTSTANDING, TOTAL	325.8	1.7	107.7	57.1	107.3	52.1
LONG-TERM	278.2	1.5	98.8	52.0	75.8	50.0
FULL FAITH AND CREDIT	233.8	1.4	85.8	46.9	49.6	50.0
NONGUARANTEED	44.5	0.1	13.0	5.1	26.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	232.2	5.1	79.8	73.7	5.0	68.5

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MARYLAND						
GENERAL REVENUE, TOTAL	[1]3 237.3	2 032.0	1 078.4	-	147.2	-
INTERGOVERNMENTAL REVENUE	[1]1 562.4	871.2	664.1	-	47.3	-
FROM FEDERAL GOVERNMENT	266.9	114.0	118.9	-	34.0	-
FROM STATE GOVERNMENT	1 295.5	755.4	528.3	-	11.9	-
GENERAL REVENUE FROM OWN SOURCES	1 675.0	1 160.9	414.3	-	99.8	-
TAX REVENUE	1 251.9	922.5	304.7	-	24.8	-
PROPERTY TAX	819.0	576.4	217.8	-	24.8	-
OTHER TAXES	432.9	346.1	86.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	423.1	238.4	109.6	-	75.1	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	121.3	55.4	42.5	-	23.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 283.6	2 050.3	1 060.3	-	173.1	-
EDUCATION	1 544.1	1 285.6	258.5	-	-	-
HIGHWAYS	201.1	75.3	125.7	-	0.1	-
PUBLIC WELFARE	223.4	86.1	137.3	-	-	-
POLICE AND FIRE PROTECTION	245.6	125.0	120.7	-	-	-
HEALTH AND HOSPITALS	125.0	69.8	55.1	-	-	-
INTEREST ON GENERAL DEBT	108.9	61.7	24.1	-	23.1	-
ALL OTHER	835.6	346.7	338.9	-	149.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	155.2	63.5	45.7	-	46.0	-
DEBT OUTSTANDING, TOTAL	2 980.8	1 498.1	725.4	-	757.2	-
LONG-TERM	2 806.7	1 493.4	642.2	-	671.1	-
FULL FAITH AND CREDIT	2 391.2	1 223.3	627.3	-	540.6	-
NONGUARANTEED	415.5	270.1	14.9	-	130.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 585.4	1 046.5	476.4	-	42.6	-
MASSACHUSETTS						
GENERAL REVENUE, TOTAL	[1]4 320.1	138.9	2 124.9	1 792.0	261.1	148.5
INTERGOVERNMENTAL REVENUE	[1]1 398.0	20.1	688.4	489.9	203.3	141.7
FROM FEDERAL GOVERNMENT	316.2	8.0	186.0	72.0	50.1	(Z)
FROM STATE GOVERNMENT	1 081.8	8.6	495.7	410.6	145.2	21.7
GENERAL REVENUE FROM OWN SOURCES	2 922.0	118.8	1 436.5	1 302.1	57.8	6.8
TAX REVENUE	2 523.0	91.0	1 233.5	1 195.9	2.7	-
PROPERTY TAX	2 508.3	89.6	1 226.5	1 189.6	2.7	-
OTHER TAXES	14.7	1.4	7.0	6.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	399.0	27.9	203.0	106.2	55.1	6.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	291.2	-	97.2	136.3	57.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 879.9	124.3	1 989.8	1 557.1	88.1	120.6
EDUCATION	1 852.7	4.4	818.6	913.5	-	116.2
HIGHWAYS	196.6	3.5	84.2	108.8	0.1	-
PUBLIC WELFARE	38.6	0.2	25.4	12.9	-	-
POLICE AND FIRE PROTECTION	439.3	1.0	275.8	162.3	0.2	-
HEALTH AND HOSPITALS	202.0	15.8	158.9	27.3	-	-
INTEREST ON GENERAL DEBT	142.7	3.7	67.3	44.7	22.6	4.4
ALL OTHER	1 008.0	95.7	559.5	287.6	65.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	492.5	-	98.8	147.9	245.8	-
DEBT OUTSTANDING, TOTAL	3 759.2	82.0	1 393.7	1 011.0	1 161.3	111.2
LONG-TERM	3 102.5	78.3	1 160.0	958.7	794.4	111.1
FULL FAITH AND CREDIT	2 813.6	78.3	1 140.7	924.8	558.7	111.1
NONGUARANTEED	288.9	-	19.4	33.9	235.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	2 280.3	65.6	1 123.6	892.0	122.5	76.5
MICHIGAN						
GENERAL REVENUE, TOTAL	[1]6 566.2	1 266.6	1 896.0	218.8	100.3	3 281.8
INTERGOVERNMENTAL REVENUE	[1]2 619.2	703.8	658.1	80.5	36.0	1 338.0
FROM FEDERAL GOVERNMENT	492.3	111.8	296.0	16.2	17.3	51.0
FROM STATE GOVERNMENT	2 126.9	485.6	334.1	63.0	12.2	1 232.0
GENERAL REVENUE FROM OWN SOURCES	3 947.0	562.8	1 237.9	138.2	64.2	1 943.8
TAX REVENUE	2 757.0	300.2	723.8	69.1	6.1	1 657.7
PROPERTY TAX	2 556.9	290.5	539.9	64.8	6.1	1 655.6
OTHER TAXES	200.1	9.7	183.9	4.3	-	2.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 190.1	262.6	514.1	69.1	58.1	286.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	321.2	2.0	293.3	18.1	7.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 636.2	1 191.4	1 850.3	120.9	78.0	3 395.5
EDUCATION	3 253.8	0.2	0.1	(Z)	-	3 253.5
HIGHWAYS	446.1	244.3	184.7	17.1	-	-
PUBLIC WELFARE	180.0	179.6	0.4	(Z)	-	-
POLICE AND FIRE PROTECTION	498.6	41.7	421.4	35.5	-	-
HEALTH AND HOSPITALS	444.9	206.4	190.5	0.3	47.8	-
INTEREST ON GENERAL DEBT	286.7	57.5	81.6	3.7	1.9	142.0
ALL OTHER	1 526.0	461.8	971.6	64.3	28.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	407.5	23.7	340.9	19.5	23.4	-
DEBT OUTSTANDING, TOTAL	6 815.6	1 436.1	2 322.4	128.5	76.1	2 852.5
LONG-TERM	6 569.5	1 429.8	2 165.2	128.5	74.0	2 772.0
FULL FAITH AND CREDIT	4 879.3	1 086.2	906.1	90.1	24.9	2 772.0
NONGUARANTEED	1 690.2	343.6	1 259.1	38.4	49.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 673.8	467.1	918.8	44.5	40.1	2 203.3

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MINNESOTA						
GENERAL REVENUE, TOTAL	[1]3 119.3	854.0	701.9	38.6	207.8	1 390.5
INTERGOVERNMENTAL REVENUE	[1]1 620.3	482.2	247.0	22.2	120.4	822.0
FROM FEDERAL GOVERNMENT	210.0	45.4	69.0	5.0	78.2	12.5
FROM STATE GOVERNMENT	1 410.3	423.1	162.0	16.5	8.1	800.6
GENERAL REVENUE FROM OWN SOURCES	1 499.0	371.8	454.9	16.4	87.4	568.5
TAX REVENUE	939.2	239.4	199.4	13.2	24.7	462.5
PROPERTY TAX	904.6	234.9	169.6	12.9	24.7	462.5
OTHER TAXES	34.6	4.5	29.8	0.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	559.8	132.4	255.5	3.2	62.7	106.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	266.6	-	251.0	(Z)	15.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 165.6	831.4	734.2	34.7	151.0	1 414.2
EDUCATION	1 363.6	0.9	2.0	-	-	1 360.7
HIGHWAYS	278.5	138.5	116.3	23.7	-	-
PUBLIC WELFARE	386.0	370.2	15.8	(Z)	-	-
POLICE AND FIRE PROTECTION	140.4	26.7	112.0	1.6	-	-
HEALTH AND HOSPITALS	158.4	101.2	40.1	(Z)	17.1	-
INTEREST ON GENERAL DEBT	137.7	5.0	53.2	1.6	24.4	53.5
ALL OTHER	701.1	189.0	394.9	7.7	109.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	302.2	-	269.0	(Z)	33.2	-
DEBT OUTSTANDING, TOTAL	3 306.1	120.9	1 392.5	33.4	587.9	1 171.3
LONG-TERM	3 139.8	120.2	1 381.9	33.0	480.4	1 124.4
FULL FAITH AND CREDIT	2 355.7	110.7	900.2	31.8	188.6	1 124.4
NONGUARANTEED	784.1	9.4	481.8	1.2	291.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 491.2	241.6	309.0	8.9	50.8	880.8
MISSISSIPPI						
GENERAL REVENUE, TOTAL	[1]1 048.7	308.8	227.1	-	13.8	504.1
INTERGOVERNMENTAL REVENUE	[1]573.5	106.1	108.4	-	6.4	357.6
FROM FEDERAL GOVERNMENT	107.0	42.8	43.0	-	5.3	15.9
FROM STATE GOVERNMENT	466.5	63.0	62.2	-	0.5	340.8
GENERAL REVENUE FROM OWN SOURCES	475.3	202.7	118.7	-	7.4	146.5
TAX REVENUE	248.8	89.1	55.2	-	1.2	103.2
PROPERTY TAX	225.0	74.6	47.0	-	1.2	102.2
OTHER TAXES	23.8	14.6	8.3	-	-	1.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	226.4	113.6	63.4	-	6.1	43.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	72.2	-	71.7	-	0.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 032.9	305.6	213.6	-	21.3	492.5
EDUCATION	487.7	0.1	(Z)	-	-	487.5
HIGHWAYS	120.0	91.5	28.5	-	-	-
PUBLIC WELFARE	3.6	3.4	0.2	-	-	-
POLICE AND FIRE PROTECTION	53.1	7.9	45.2	-	-	-
HEALTH AND HOSPITALS	117.5	95.3	22.1	-	-	-
INTEREST ON GENERAL DEBT	34.0	15.1	11.5	-	2.5	5.0
ALL OTHER	217.0	92.2	106.0	-	18.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	79.4	-	77.6	-	1.8	-
DEBT OUTSTANDING, TOTAL	903.3	331.9	356.0	-	91.8	123.6
LONG-TERM	859.0	327.0	342.2	-	73.0	116.7
FULL FAITH AND CREDIT	533.8	210.1	184.6	-	22.4	116.7
NONGUARANTEED	325.2	116.9	157.6	-	50.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	508.0	96.3	95.8	-	1.8	314.2
MISSOURI						
GENERAL REVENUE, TOTAL	[1]2 452.9	295.3	799.6	6.9	130.5	1 275.2
INTERGOVERNMENTAL REVENUE	[1]805.6	52.8	188.3	2.1	54.8	562.3
FROM FEDERAL GOVERNMENT	195.1	28.2	118.9	1.4	14.9	31.8
FROM STATE GOVERNMENT	610.5	24.2	59.6	0.3	5.4	521.0
GENERAL REVENUE FROM OWN SOURCES	1 647.2	242.5	611.3	4.9	75.7	712.9
TAX REVENUE	1 187.5	169.0	400.2	4.5	36.1	577.8
PROPERTY TAX	871.8	135.4	119.1	4.5	36.1	576.8
OTHER TAXES	315.7	33.6	281.0	(Z)	-	1.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	459.7	73.5	211.1	0.3	39.6	135.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	190.4	0.1	165.1	-	25.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 373.0	260.9	727.8	5.9	104.0	1 274.2
EDUCATION	1 245.9	0.2	0.2	-	-	1 245.5
HIGHWAYS	138.2	45.7	79.2	4.5	8.9	-
PUBLIC WELFARE	10.3	5.9	4.4	(Z)	-	-
POLICE AND FIRE PROTECTION	195.2	21.5	168.1	(Z)	5.6	-
HEALTH AND HOSPITALS	193.3	80.0	100.5	-	12.8	-
INTEREST ON GENERAL DEBT	99.8	12.0	49.3	0.1	9.7	28.7
ALL OTHER	490.2	95.7	326.1	1.3	67.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	240.6	0.1	188.0	-	52.6	-
DEBT OUTSTANDING, TOTAL	2 540.5	252.5	1 298.4	1.6	331.5	656.6
LONG-TERM	2 443.1	230.4	1 288.4	1.5	266.2	656.6
FULL FAITH AND CREDIT	1 458.1	224.4	416.3	1.5	159.2	656.6
NONGUARANTEED	985.1	6.0	872.1	(Z)	107.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 302.6	111.0	355.6	1.3	45.3	789.5

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MONTANA						
GENERAL REVENUE, TOTAL	[1]460.0	183.4	80.4	-	6.5	296.4
INTERGOVERNMENTAL REVENUE	[1]156.9	26.5	24.4	-	0.8	172.2
FROM FEDERAL GOVERNMENT	39.3	13.4	15.4	-	0.3	10.2
FROM STATE GOVERNMENT	117.5	12.9	8.3	-	(Z)	96.4
GENERAL REVENUE FROM OWN SOURCES	303.1	156.9	56.1	-	6.0	84.1
TAX REVENUE	225.2	125.9	28.3	-	(Z)	71.0
PROPERTY TAX	216.6	119.7	25.8	-	(Z)	71.0
OTHER TAXES	8.6	6.2	2.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	77.9	31.0	27.8	-	6.0	13.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	9.1	-	8.6	-	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	445.6	111.0	73.3	-	6.4	254.9
EDUCATION	257.4	6.2	-	-	-	251.1
HIGHWAYS	29.5	21.4	8.1	-	-	-
PUBLIC WELFARE	9.1	9.0	0.1	-	-	-
POLICE AND FIRE PROTECTION	22.3	6.8	15.5	-	-	-
HEALTH AND HOSPITALS	13.9	11.5	0.6	-	1.8	-
INTEREST ON GENERAL DEBT	13.9	6.7	3.1	-	0.3	3.8
ALL OTHER	99.5	49.4	45.9	-	4.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	14.9	-	14.3	-	0.6	-
DEBT OUTSTANDING, TOTAL	312.9	122.5	86.2	-	23.7	80.5
LONG-TERM	309.1	121.4	85.5	-	21.7	80.5
FULL FAITH AND CREDIT	144.2	37.7	20.5	-	5.5	80.5
NONGUARANTEED	164.9	83.8	65.0	-	16.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	232.0	42.6	33.2	-	2.7	193.6
NEBRASKA						
GENERAL REVENUE, TOTAL	[1]961.8	223.2	229.4	4.4	70.8	461.0
INTERGOVERNMENTAL REVENUE	[1]277.7	79.3	75.4	0.8	8.9	140.3
FROM FEDERAL GOVERNMENT	65.5	21.9	30.9	0.7	3.4	8.6
FROM STATE GOVERNMENT	212.1	55.6	40.5	0.1	4.5	111.7
GENERAL REVENUE FROM OWN SOURCES	684.1	143.9	154.1	3.5	62.0	320.7
TAX REVENUE	467.5	94.5	92.9	3.3	6.6	270.2
PROPERTY TAX	433.9	89.3	65.0	3.3	6.6	269.7
OTHER TAXES	33.6	5.2	27.9	(Z)	-	0.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	216.6	49.4	61.2	0.2	55.4	50.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	378.7	-	87.9	-	290.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	999.7	210.8	287.5	3.8	48.4	452.2
EDUCATION	442.5	1.3	(Z)	-	-	441.2
HIGHWAYS	110.3	60.8	45.8	3.6	0.1	-
PUBLIC WELFARE	27.8	26.7	1.0	-	-	-
POLICE AND FIRE PROTECTION	49.0	6.9	42.0	-	0.1	-
HEALTH AND HOSPITALS	70.8	44.5	12.2	-	14.1	-
INTEREST ON GENERAL DEBT	35.7	5.3	13.1	-	6.5	10.8
ALL OTHER	263.6	65.3	173.4	0.3	24.5	0.1
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	566.0	-	110.9	-	455.1	-
DEBT OUTSTANDING, TOTAL	2 253.8	89.3	372.6	0.2	1 559.9	231.8
LONG-TERM	2 187.5	89.3	359.0	0.2	1 509.2	229.8
FULL FAITH AND CREDIT	462.8	20.1	169.3	0.2	43.4	229.8
NONGUARANTEED	1 724.7	69.2	189.7	-	1 465.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	507.0	77.6	99.7	0.9	66.5	262.3
NEVADA						
GENERAL REVENUE, TOTAL	[1]461.8	195.1	104.6	-	23.1	169.0
INTERGOVERNMENTAL REVENUE	[1]158.9	33.5	46.6	-	8.5	100.3
FROM FEDERAL GOVERNMENT	30.8	8.7	12.2	-	9.1	4.7
FROM STATE GOVERNMENT	128.1	13.9	19.0	-	(Z)	95.2
GENERAL REVENUE FROM OWN SOURCES	302.9	161.6	58.0	-	14.6	68.7
TAX REVENUE	189.2	92.5	32.3	-	2.0	62.4
PROPERTY TAX	132.4	50.2	18.1	-	2.0	62.1
OTHER TAXES	56.8	42.3	14.2	-	-	0.3
CHARGES AND MISCELLANEOUS GENERAL REVENUE	113.7	69.1	25.7	-	12.6	6.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	17.9	0.7	4.9	-	12.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	476.4	194.0	89.3	-	13.8	179.3
EDUCATION	170.2	-	-	-	-	170.2
HIGHWAYS	28.2	17.6	10.3	-	0.3	-
PUBLIC WELFARE	8.0	7.8	0.2	-	-	-
POLICE AND FIRE PROTECTION	56.7	30.1	25.6	-	0.9	-
HEALTH AND HOSPITALS	54.5	50.7	3.8	-	-	-
INTEREST ON GENERAL DEBT	21.3	5.3	4.1	-	2.9	9.1
ALL OTHER	137.5	82.5	45.3	-	9.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	28.9	0.8	7.6	-	20.5	-
DEBT OUTSTANDING, TOTAL	544.5	131.0	95.4	-	129.5	188.5
LONG-TERM	539.3	131.0	92.3	-	127.4	188.5
FULL FAITH AND CREDIT	368.6	83.2	87.1	-	9.9	188.5
NONGUARANTEED	170.6	47.8	5.2	-	117.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	237.6	76.1	47.1	-	5.9	108.5

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW HAMPSHIRE						
GENERAL REVENUE, TOTAL	[1]406.7	28.5	152.0	70.9	10.7	155.0
INTERGOVERNMENTAL REVENUE	[1]101.2	5.7	52.9	24.2	5.2	23.6
FROM FEDERAL GOVERNMENT	43.4	1.9	27.1	9.1	4.6	0.7
FROM STATE GOVERNMENT	57.8	3.7	23.2	15.1	0.2	15.6
GENERAL REVENUE FROM OWN SOURCES	305.6	22.8	99.1	46.7	5.5	131.4
TAX REVENUE	257.2	12.6	80.3	39.5	1.6	123.2
PROPERTY TAX	252.0	12.6	78.2	36.4	1.6	123.2
OTHER TAXES	5.2	-	2.2	3.1	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	48.3	10.3	18.8	7.2	3.9	8.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	10.2	-	6.9	2.8	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	404.7	28.4	163.1	60.5	12.3	140.4
EDUCATION	202.5	-	65.7	0.2	-	136.6
HIGHWAYS	42.6	-	23.3	18.9	0.4	-
PUBLIC WELFARE	19.2	15.6	2.3	1.3	-	-
POLICE AND FIRE PROTECTION	31.2	1.6	17.8	11.4	0.4	-
HEALTH AND HOSPITALS	5.8	0.2	4.6	1.0	-	-
INTEREST ON GENERAL DEBT	15.6	1.0	7.0	1.9	2.0	3.8
ALL OTHER	87.8	10.0	42.4	25.9	9.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	17.1	-	13.8	2.7	0.6	-
DEBT OUTSTANDING, TOTAL	358.7	15.4	163.1	46.6	54.1	79.5
LONG-TERM	316.4	15.2	146.7	40.7	34.3	79.5
FULL FAITH AND CREDIT	255.9	15.2	131.7	28.2	1.4	79.5
NONGUARANTEED	60.4	-	15.0	12.5	32.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	191.5	12.4	71.9	23.3	2.3	81.5
NEW JERSEY						
GENERAL REVENUE, TOTAL	[1]5 565.3	1 258.5	1 619.7	504.6	332.4	1 932.4
INTERGOVERNMENTAL REVENUE	[1]1 708.7	534.9	534.4	96.8	100.6	524.3
FROM FEDERAL GOVERNMENT	264.4	58.2	88.8	31.2	72.2	14.0
FROM STATE GOVERNMENT	1 444.3	472.3	430.7	64.3	14.7	462.3
GENERAL REVENUE FROM OWN SOURCES	3 856.6	723.6	1 085.3	407.8	231.8	1 408.1
TAX REVENUE	3 206.7	571.1	954.2	356.0	9.0	1 316.3
PROPERTY TAX	2 936.3	564.2	797.1	249.6	9.0	1 316.3
OTHER TAXES	270.5	6.9	157.1	106.4	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	649.9	152.4	131.2	51.8	222.7	91.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	118.0	-	82.9	11.5	23.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 428.1	1 245.9	1 583.9	419.6	314.6	1 864.1
EDUCATION	2 546.3	195.5	513.3	31.0	-	1 806.5
HIGHWAYS	249.9	72.6	91.3	68.1	17.8	-
PUBLIC WELFARE	504.1	471.4	30.5	2.2	-	-
POLICE AND FIRE PROTECTION	454.5	20.4	335.2	96.9	2.0	-
HEALTH AND HOSPITALS	198.8	132.8	59.1	6.9	-	-
INTEREST ON GENERAL DEBT	219.3	22.0	44.3	13.4	82.0	57.6
ALL OTHER	1 255.1	331.0	510.1	201.2	212.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	138.7	0.3	83.8	10.4	44.2	-
DEBT OUTSTANDING, TOTAL	4 953.3	485.0	1 056.2	354.0	1 803.5	1 254.7
LONG-TERM	4 315.2	405.7	852.2	257.0	1 568.8	1 231.5
FULL FAITH AND CREDIT	3 020.5	405.7	800.3	245.4	337.6	1 231.5
NONGUARANTEED	1 294.7	-	51.9	11.6	1 231.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	2 734.5	433.2	854.0	183.8	62.3	1 201.2
NEW MEXICO						
GENERAL REVENUE, TOTAL	[1]583.6	74.6	167.8	-	7.7	337.4
INTERGOVERNMENTAL REVENUE	[1]390.7	29.9	102.2	-	0.1	262.2
FROM FEDERAL GOVERNMENT	77.5	13.6	39.0	-	(Z)	24.8
FROM STATE GOVERNMENT	313.2	16.0	59.7	-	0.1	237.4
GENERAL REVENUE FROM OWN SOURCES	193.0	44.7	65.5	-	7.6	75.1
TAX REVENUE	109.0	25.4	27.1	-	2.3	54.2
PROPERTY TAX	95.5	21.2	18.0	-	2.3	54.0
OTHER TAXES	13.5	4.3	9.1	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	83.9	19.3	38.4	-	5.3	21.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	39.8	2.8	36.9	-	0.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	593.7	71.4	162.4	-	5.2	354.8
EDUCATION	350.8	-	-	-	-	350.8
HIGHWAYS	29.5	12.0	17.5	-	-	-
PUBLIC WELFARE	0.8	0.8	(Z)	-	-	-
POLICE AND FIRE PROTECTION	44.3	6.5	37.8	-	-	-
HEALTH AND HOSPITALS	20.3	19.4	1.0	-	-	-
INTEREST ON GENERAL DEBT	13.3	1.2	7.9	-	0.2	4.0
ALL OTHER	134.7	31.5	98.3	-	5.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	58.3	2.2	56.1	-	0.1	-
DEBT OUTSTANDING, TOTAL	496.2	24.1	346.8	-	35.6	89.7
LONG-TERM	489.4	24.0	340.1	-	35.6	89.7
FULL FAITH AND CREDIT	336.5	22.3	208.9	-	15.6	89.7
NONGUARANTEED	153.0	1.7	131.3	-	20.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	304.2	30.1	78.9	-	0.8	194.4

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW YORK						
GENERAL REVENUE, TOTAL	[1]23 333.9	3 496.6	14 408.6	796.4	662.2	4 280.1
INTERGOVERNMENTAL REVENUE	[1]11 144.1	1 664.5	7 468.7	214.0	175.2	1 901.7
FROM FEDERAL GOVERNMENT	1 062.7	138.4	842.3	47.6	14.1	20.3
FROM STATE GOVERNMENT	10 081.4	1 489.3	6 477.2	115.5	157.0	1 882.4
GENERAL REVENUE FROM OWN SOURCES	12 189.8	1 832.1	6 940.0	582.4	487.0	2 348.4
TAX REVENUE	9 635.5	1 460.0	5 523.2	475.6	55.5	2 121.3
PROPERTY TAX	6 655.8	804.2	3 264.4	447.7	55.5	2 084.1
OTHER TAXES	2 979.7	655.8	2 258.8	27.9	-	37.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 554.4	372.1	1 416.8	106.9	431.5	227.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 035.2	43.6	943.8	36.5	11.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	22 071.6	3 420.6	13 012.1	773.3	627.5	4 238.0
EDUCATION	7 340.9	248.3	3 014.4	(Z)	-	4 078.2
HIGHWAYS	811.8	212.4	310.4	234.1	54.9	-
PUBLIC WELFARE	4 147.4	1 256.0	2 887.0	4.4	-	-
POLICE AND FIRE PROTECTION	1 364.5	212.7	1 074.3	64.3	13.2	-
HEALTH AND HOSPITALS	2 172.0	378.6	1 647.7	8.1	137.6	-
INTEREST ON GENERAL DEBT	1 163.4	118.8	746.5	33.9	104.3	159.8
ALL OTHER	5 071.5	994.0	3 331.6	428.4	317.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 869.4	70.4	1 678.7	59.7	60.6	-
DEBT OUTSTANDING, TOTAL	25 116.7	3 088.2	16 669.8	1 028.4	1 648.4	2 682.0
LONG-TERM	18 160.8	2 322.0	10 913.6	727.7	1 648.4	2 549.1
FULL FAITH AND CREDIT	14 445.7	2 146.0	8 804.3	678.8	267.5	2 549.1
NONGUARANTEED	3 715.1	176.0	2 109.3	48.9	1 380.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	10 718.4	1 004.7	6 601.8	310.5	216.0	2 585.4
NORTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]2 711.5	2 134.9	562.3	-	71.4	-
INTERGOVERNMENTAL REVENUE	[1]1 578.7	1 365.8	249.3	-	20.6	-
FROM FEDERAL GOVERNMENT	234.5	108.7	106.5	-	19.3	-
FROM STATE GOVERNMENT	1 344.2	1 247.2	96.7	-	0.3	-
GENERAL REVENUE FROM OWN SOURCES	1 132.8	769.0	312.9	-	50.9	-
TAX REVENUE	745.8	535.7	209.4	-	0.7	-
PROPERTY TAX	612.4	412.7	199.0	-	0.7	-
OTHER TAXES	133.4	123.0	10.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	387.1	233.4	103.5	-	50.1	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	413.3	95.5	316.2	-	1.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 727.3	2 080.3	543.6	-	103.3	-
EDUCATION	1 500.0	1 500.0	-	-	-	-
HIGHWAYS	78.6	-	78.6	-	-	-
PUBLIC WELFARE	222.5	222.4	0.2	-	-	-
POLICE AND FIRE PROTECTION	165.3	38.8	126.5	-	(Z)	-
HEALTH AND HOSPITALS	155.1	128.1	2.0	-	25.0	-
INTEREST ON GENERAL DEBT	56.0	26.4	17.9	-	11.7	-
ALL OTHER	549.7	164.7	318.5	-	66.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	412.0	86.7	323.5	-	1.8	-
DEBT OUTSTANDING, TOTAL	1 710.6	641.4	755.7	-	313.5	-
LONG-TERM	1 566.8	638.0	686.5	-	242.3	-
FULL FAITH AND CREDIT	1 266.6	634.1	570.2	-	62.3	-
NONGUARANTEED	300.2	3.8	116.3	-	180.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 325.0	1 041.1	261.8	-	22.1	-
NORTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]324.0	79.7	67.7	9.4	15.6	173.6
INTERGOVERNMENTAL REVENUE	[1]142.0	33.7	19.5	3.1	5.6	102.2
FROM FEDERAL GOVERNMENT	24.9	8.7	7.5	2.0	3.5	3.2
FROM STATE GOVERNMENT	117.0	21.1	11.6	1.0	1.5	81.8
GENERAL REVENUE FROM OWN SOURCES	182.0	46.0	48.2	6.3	10.0	71.4
TAX REVENUE	125.9	41.3	18.3	5.8	4.8	55.7
PROPERTY TAX	120.3	38.8	15.2	5.8	4.8	55.5
OTHER TAXES	5.6	2.5	3.0	(Z)	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	56.1	4.7	30.0	0.5	5.2	15.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	12.6	-	12.6	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	320.8	60.8	62.8	7.9	12.1	177.3
EDUCATION	176.5	1.9	(Z)	-	-	174.5
HIGHWAYS	44.9	26.6	12.1	6.2	-	-
PUBLIC WELFARE	6.3	6.2	(Z)	(Z)	-	-
POLICE AND FIRE PROTECTION	15.1	2.8	12.0	0.1	0.2	-
HEALTH AND HOSPITALS	3.5	2.4	1.1	(Z)	-	-
INTEREST ON GENERAL DEBT	8.4	0.1	5.0	(Z)	0.6	2.8
ALL OTHER	66.2	20.8	32.5	1.6	11.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	20.1	-	20.1	-	-	-
DEBT OUTSTANDING, TOTAL	219.3	0.8	138.7	1.0	15.3	63.4
LONG-TERM	211.6	0.8	133.1	1.0	13.5	63.2
FULL FAITH AND CREDIT	110.4	0.8	42.3	1.0	3.2	63.2
NONGUARANTEED	101.2	-	90.9	-	10.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	148.8	23.4	24.1	0.7	2.8	97.9

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OHIO						
GENERAL REVENUE, TOTAL	[1]6 116.8	1 192.6	1 861.1	123.2	155.1	2 863.4
INTERGOVERNMENTAL REVENUE	[1]2 253.6	524.4	562.6	57.2	45.5	1 142.6
FROM FEDERAL GOVERNMENT	426.9	80.9	268.5	15.7	33.1	28.7
FROM STATE GOVERNMENT	1 826.7	409.0	268.1	41.0	2.6	1 106.1
GENERAL REVENUE FROM OWN SOURCES	3 863.2	668.2	1 298.5	66.0	109.7	1 720.9
TAX REVENUE	2 704.2	361.1	738.1	56.5	55.7	1 492.9
PROPERTY TAX	2 084.2	261.0	224.9	50.4	55.7	1 492.2
OTHER TAXES	620.0	100.1	513.2	6.0	-	0.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 159.0	307.1	560.3	9.5	54.0	228.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	338.5	10.9	321.1	-	6.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 127.8	1 222.8	1 839.2	117.7	167.2	2 780.8
EDUCATION	2 874.9	36.6	121.4	-	-	2 716.9
HIGHWAYS	416.0	154.9	202.7	58.5	-	-
PUBLIC WELFARE	269.3	267.6	1.6	0.1	-	-
POLICE AND FIRE PROTECTION	505.2	54.3	419.1	31.7	-	-
HEALTH AND HOSPITALS	412.2	273.0	128.7	1.2	9.3	-
INTEREST ON GENERAL DEBT	207.5	35.9	83.8	0.3	23.5	63.9
ALL OTHER	1 442.6	400.4	882.0	25.9	134.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	388.4	17.0	357.6	-	13.7	-
DEBT OUTSTANDING, TOTAL	5 457.5	854.6	2 461.2	10.3	646.8	1 484.7
LONG-TERM	4 371.0	744.1	1 816.6	5.7	445.0	1 359.6
FULL FAITH AND CREDIT	2 748.7	266.4	1 098.5	5.4	18.8	1 359.6
NONGUARANTEED	1 622.3	477.6	718.0	0.4	426.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 340.8	476.1	942.2	49.2	56.9	1 816.4
OKLAHOMA						
GENERAL REVENUE, TOTAL	[1]1 223.0	209.5	420.4	-	14.7	599.2
INTERGOVERNMENTAL REVENUE	[1]535.2	94.2	115.5	-	8.4	337.8
FROM FEDERAL GOVERNMENT	125.8	20.7	83.3	-	7.6	14.2
FROM STATE GOVERNMENT	409.5	72.0	31.7	-	0.5	305.2
GENERAL REVENUE FROM OWN SOURCES	687.8	115.3	304.9	-	6.2	261.5
TAX REVENUE	423.0	76.6	143.6	-	(Z)	202.7
PROPERTY TAX	317.3	76.3	40.2	-	(Z)	200.8
OTHER TAXES	105.7	0.4	103.3	-	-	2.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	264.9	38.6	161.3	-	6.2	58.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	107.8	-	104.4	-	3.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 246.5	135.8	426.6	-	27.3	606.9
EDUCATION	601.5	1.1	0.6	-	-	599.7
HIGHWAYS	112.1	79.4	32.7	-	-	-
PUBLIC WELFARE	3.6	3.6	0.1	-	-	-
POLICE AND FIRE PROTECTION	82.9	7.6	75.2	-	(Z)	-
HEALTH AND HOSPITALS	93.3	33.7	59.6	-	-	-
INTEREST ON GENERAL DEBT	51.1	3.7	34.8	-	5.4	7.2
ALL OTHER	302.0	56.7	223.5	-	21.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	97.9	-	94.3	-	3.6	-
DEBT OUTSTANDING, TOTAL	1 336.3	83.5	924.4	-	140.7	187.7
LONG-TERM	1 276.5	83.5	872.2	-	133.5	187.3
FULL FAITH AND CREDIT	838.0	76.7	531.7	-	42.3	187.3
NONGUARANTEED	438.4	6.8	340.4	-	91.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	653.1	76.6	186.3	-	3.6	386.7
OREGON						
GENERAL REVENUE, TOTAL	[1]1 569.6	346.4	302.0	-	155.0	801.0
INTERGOVERNMENTAL REVENUE	[1]622.5	220.4	103.5	-	51.7	281.8
FROM FEDERAL GOVERNMENT	246.0	121.6	60.3	-	50.5	13.7
FROM STATE GOVERNMENT	376.5	94.9	38.9	-	0.1	242.6
GENERAL REVENUE FROM OWN SOURCES	947.1	126.0	198.5	-	103.3	519.2
TAX REVENUE	659.6	70.6	109.0	-	31.2	448.9
PROPERTY TAX	633.8	65.4	89.2	-	31.2	448.1
OTHER TAXES	25.9	5.2	19.9	-	-	0.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	287.4	55.5	89.5	-	72.1	70.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	98.0	-	65.6	-	32.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 651.7	314.7	309.0	-	194.5	833.5
EDUCATION	823.5	4.7	(Z)	-	-	818.9
HIGHWAYS	122.7	83.7	38.5	-	0.4	-
PUBLIC WELFARE	7.5	7.3	0.2	-	-	-
POLICE AND FIRE PROTECTION	111.5	21.9	79.1	-	10.5	-
HEALTH AND HOSPITALS	52.4	30.6	4.2	-	17.6	-
INTEREST ON GENERAL DEBT	35.5	1.6	9.6	-	9.7	14.6
ALL OTHER	498.6	164.9	177.4	-	156.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	165.4	-	112.0	-	53.4	-
DEBT OUTSTANDING, TOTAL	1 222.3	39.2	486.4	-	354.7	341.8
LONG-TERM	1 131.3	39.1	413.3	-	337.1	341.8
FULL FAITH AND CREDIT	679.3	20.6	209.1	-	107.7	341.8
NONGUARANTEED	452.0	18.4	204.3	-	229.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	858.9	132.3	149.2	-	63.7	513.8

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
PENNSYLVANIA						
GENERAL REVENUE, TOTAL	[1]6 823.0	742.1	1 570.4	361.7	825.0	3 689.8
INTERGOVERNMENTAL REVENUE	[1]3 042.1	320.8	521.4	112.8	573.7	1 879.3
FROM FEDERAL GOVERNMENT	591.1	88.3	266.6	37.6	174.7	23.8
FROM STATE GOVERNMENT	2 451.1	224.9	237.7	67.9	100.7	1 819.9
GENERAL REVENUE FROM OWN SOURCES	3 780.8	421.4	1 049.1	248.9	251.4	1 810.1
TAX REVENUE	2 793.6	295.8	760.6	194.8	1.5	1 541.0
PROPERTY TAX	1 883.2	288.8	291.1	99.3	1.5	1 202.6
OTHER TAXES	910.4	7.0	469.6	95.5	-	338.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	987.2	125.6	288.4	54.1	249.9	269.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	276.9	0.3	101.8	1.2	173.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 570.2	701.0	1 554.3	315.3	740.1	3 259.5
EDUCATION	3 398.9	(Z)	2.6	(Z)	190.4	3 205.9
HIGHWAYS	291.0	21.7	135.7	128.8	4.8	-
PUBLIC WELFARE	216.4	175.8	40.6	(Z)	-	-
POLICE AND FIRE PROTECTION	433.3	8.2	362.6	62.5	-	-
HEALTH AND HOSPITALS	207.2	98.7	96.1	1.5	10.9	-
INTEREST ON GENERAL DEBT	395.8	28.0	82.6	3.6	228.0	53.6
ALL OTHER	1 627.6	368.6	834.1	118.9	306.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	504.7	0.2	108.9	1.2	394.4	-
DEBT OUTSTANDING, TOTAL	9 284.1	652.5	1 748.4	217.7	5 659.3	1 006.2
LONG-TERM	8 568.6	600.1	1 494.8	82.6	5 418.2	972.8
FULL FAITH AND CREDIT	3 182.3	563.5	1 454.9	78.5	112.7	972.8
NONGUARANTEED	5 386.3	36.7	40.0	4.2	5 305.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 456.5	284.8	753.3	139.3	195.5	2 083.6
RHODE ISLAND						
GENERAL REVENUE, TOTAL	[1]430.3	-	244.5	160.0	19.6	6.8
INTERGOVERNMENTAL REVENUE	[1]152.1	-	84.8	56.9	8.0	3.1
FROM FEDERAL GOVERNMENT	40.8	-	24.1	10.6	6.2	(Z)
FROM STATE GOVERNMENT	111.3	-	60.8	45.7	1.8	3.1
GENERAL REVENUE FROM OWN SOURCES	278.2	-	159.7	103.1	11.6	3.8
TAX REVENUE	248.0	-	143.8	94.8	5.8	3.5
PROPERTY TAX	245.6	-	142.3	93.9	5.8	3.5
OTHER TAXES	2.3	-	1.5	0.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	30.3	-	16.0	8.3	5.8	0.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	14.9	-	12.2	2.3	0.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	446.1	-	250.4	171.0	18.6	6.0
EDUCATION	238.2	-	118.2	114.1	-	5.9
HIGHWAYS	18.9	-	9.8	9.1	(Z)	-
PUBLIC WELFARE	16.7	-	14.7	2.0	-	-
POLICE AND FIRE PROTECTION	53.6	-	38.3	14.1	1.2	-
HEALTH AND HOSPITALS	1.2	-	0.7	0.6	-	-
INTEREST ON GENERAL DEBT	18.4	-	9.6	5.6	3.1	0.1
ALL OTHER	99.0	-	59.3	25.5	14.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	14.5	-	11.7	2.2	0.6	-
DEBT OUTSTANDING, TOTAL	461.5	-	250.5	132.3	76.1	2.6
LONG-TERM	358.2	-	193.8	113.4	48.4	2.6
FULL FAITH AND CREDIT	303.2	-	186.4	103.8	10.3	2.6
NONGUARANTEED	55.1	-	7.4	9.6	38.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	246.2	-	142.0	93.4	6.5	4.3
SOUTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]1 080.4	291.1	151.2	-	51.8	606.7
INTERGOVERNMENTAL REVENUE	[1]550.9	103.3	54.9	-	19.0	394.0
FROM FEDERAL GOVERNMENT	105.5	36.6	35.6	-	12.6	20.7
FROM STATE GOVERNMENT	445.4	66.3	16.5	-	0.4	362.3
GENERAL REVENUE FROM OWN SOURCES	529.6	187.8	96.3	-	32.7	212.7
TAX REVENUE	299.3	62.7	65.8	-	6.0	164.8
PROPERTY TAX	280.2	59.8	50.1	-	6.0	164.3
OTHER TAXES	19.1	2.9	15.7	-	(Z)	0.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	230.2	125.1	30.5	-	26.7	47.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	104.6	-	90.7	-	13.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 095.1	282.1	143.2	-	54.0	615.8
EDUCATION	606.9	1.8	(Z)	-	-	605.0
HIGHWAYS	34.1	21.8	12.3	-	0.1	-
PUBLIC WELFARE	5.9	5.6	0.3	-	-	-
POLICE AND FIRE PROTECTION	69.1	26.3	41.5	-	1.4	-
HEALTH AND HOSPITALS	115.6	103.5	1.0	-	11.1	-
INTEREST ON GENERAL DEBT	34.6	15.6	1.8	-	6.4	10.8
ALL OTHER	228.8	107.5	86.2	-	35.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	103.8	0.1	90.7	-	13.0	-
DEBT OUTSTANDING, TOTAL	956.8	315.9	224.5	-	177.6	238.8
LONG-TERM	922.7	312.8	220.8	-	150.3	238.8
FULL FAITH AND CREDIT	626.2	242.0	68.5	-	77.0	238.8
NONGUARANTEED	296.5	70.8	152.3	-	73.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	604.6	111.0	82.5	-	13.8	397.3

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
SOUTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]390.7	65.7	87.7	7.0	1.6	193.1
INTERGOVERNMENTAL REVENUE	[1]101.7	16.5	31.4	1.3	0.3	56.8
FROM FEDERAL GOVERNMENT	43.5	10.9	24.5	1.1	0.2	6.7
FROM STATE GOVERNMENT	58.2	5.4	5.7	0.1	(Z)	47.0
GENERAL REVENUE FROM OWN SOURCES	249.0	49.3	56.4	5.7	1.3	136.4
TAX REVENUE	199.6	40.9	33.6	5.4	0.4	119.3
PROPERTY TAX	182.1	35.6	23.2	3.8	0.4	119.2
OTHER TAXES	17.5	5.3	10.4	1.7	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	49.4	8.4	22.8	0.3	0.9	17.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	32.5	-	32.3	-	0.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	339.2	62.5	84.9	5.0	3.6	183.2
EDUCATION	181.2	(Z)	-	-	-	181.1
HIGHWAYS	43.7	25.2	14.6	3.9	-	-
PUBLIC WELFARE	2.4	1.9	0.5	(Z)	-	-
POLICE AND FIRE PROTECTION	14.5	2.4	11.5	0.5	-	-
HEALTH AND HOSPITALS	7.9	4.3	3.5	-	-	-
INTEREST ON GENERAL DEBT	3.6	0.1	1.3	(Z)	(Z)	2.1
ALL OTHER	86.0	28.4	53.4	0.7	3.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	30.7	-	30.4	-	0.2	-
DEBT OUTSTANDING, TOTAL	127.3	30.8	45.3	0.2	5.2	45.9
LONG-TERM	123.3	30.8	42.9	0.1	4.8	44.7
FULL FAITH AND CREDIT	72.5	2.8	24.7	0.1	0.2	44.7
NONGUARANTEED	50.8	28.0	18.2	-	4.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	165.3	22.3	31.2	0.8	0.4	110.5
TENNESSEE						
GENERAL REVENUE, TOTAL	[2]2 012.9	1 071.3	1 003.6	-	91.2	10.6
INTERGOVERNMENTAL REVENUE	[1]826.0	434.0	503.8	-	45.9	6.1
FROM FEDERAL GOVERNMENT	201.9	52.6	105.7	-	43.5	0.2
FROM STATE GOVERNMENT	624.1	364.6	252.9	-	1.1	5.6
GENERAL REVENUE FROM OWN SOURCES	1 186.8	637.3	499.8	-	45.3	4.5
TAX REVENUE	735.2	427.7	304.2	-	0.2	3.1
PROPERTY TAX	489.1	272.4	213.6	-	0.2	2.9
OTHER TAXES	246.1	155.4	90.6	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	451.6	209.6	195.6	-	45.0	1.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	739.9	5.7	690.1	-	44.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 047.9	892.6	1 048.3	-	96.0	10.9
EDUCATION	859.1	461.8	386.6	-	-	10.7
HIGHWAYS	168.3	95.6	72.6	-	-	-
PUBLIC WELFARE	17.6	12.2	5.4	-	-	-
POLICE AND FIRE PROTECTION	163.7	15.4	148.2	-	-	-
HEALTH AND HOSPITALS	205.9	154.4	51.5	-	-	-
INTEREST ON GENERAL DEBT	95.0	31.3	44.2	-	19.3	0.2
ALL OTHER	538.2	121.8	339.6	-	76.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	768.9	6.7	714.4	-	47.8	-
DEBT OUTSTANDING, TOTAL	3 004.5	665.0	1 769.4	-	565.1	5.0
LONG-TERM	2 884.9	661.4	1 720.1	-	498.5	5.0
FULL FAITH AND CREDIT	1 599.7	591.2	978.8	-	24.6	5.0
NONGUARANTEED	1 285.2	70.2	741.2	-	473.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 103.5	449.4	624.5	-	22.8	6.9
TEXAS						
GENERAL REVENUE, TOTAL	[1]6 045.8	860.5	1 663.2	-	293.5	3 260.1
INTERGOVERNMENTAL REVENUE	[2]2 169.2	146.2	311.6	-	85.6	1 657.3
FROM FEDERAL GOVERNMENT	494.7	83.6	271.5	-	53.0	86.7
FROM STATE GOVERNMENT	1 674.5	58.6	29.4	-	25.3	1 561.3
GENERAL REVENUE FROM OWN SOURCES	3 876.5	714.3	1 351.6	-	207.9	1 602.8
TAX REVENUE	2 667.1	472.1	869.2	-	29.5	1 296.3
PROPERTY TAX	2 298.2	420.1	552.6	-	29.5	1 296.0
OTHER TAXES	368.9	52.0	316.6	-	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 209.4	242.2	482.3	-	178.4	306.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	780.0	0.1	674.8	-	105.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 195.2	820.5	1 688.3	-	361.8	3 324.5
EDUCATION	3 207.3	0.1	10.1	-	-	3 197.1
HIGHWAYS	389.6	177.0	212.6	-	-	-
PUBLIC WELFARE	22.1	19.3	2.8	-	-	-
POLICE AND FIRE PROTECTION	442.0	45.4	396.6	-	-	-
HEALTH AND HOSPITALS	397.2	256.9	78.6	-	61.6	-
INTEREST ON GENERAL DEBT	323.2	22.3	102.4	-	71.1	127.4
ALL OTHER	1 413.7	299.4	885.2	-	229.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	920.0	(Z)	774.6	-	145.4	-
DEBT OUTSTANDING, TOTAL	9 270.0	559.8	3 759.1	-	2 068.4	2 882.7
LONG-TERM	9 083.7	558.7	3 714.3	-	1 948.5	2 862.2
FULL FAITH AND CREDIT	5 716.1	364.1	1 913.8	-	576.0	2 862.2
NONGUARANTEED	3 367.6	194.6	1 800.4	-	1 372.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 503.8	353.2	869.0	-	95.0	2 186.6

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UTAH						
GENERAL REVENUE, TOTAL	[1]594.2	108.4	112.5	-	14.8	363.7
INTERGOVERNMENTAL REVENUE	[1]277.8	37.3	29.4	-	0.6	215.8
FROM FEDERAL GOVERNMENT	47.2	18.2	15.8	-	-	13.2
FROM STATE GOVERNMENT	230.6	15.5	13.0	-	(Z)	202.0
GENERAL REVENUE FROM OWN SOURCES	316.5	71.2	83.1	-	14.2	147.9
TAX REVENUE	211.4	45.4	47.2	-	7.9	110.9
PROPERTY TAX	182.8	39.7	24.3	-	7.9	110.9
OTHER TAXES	28.6	5.6	22.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	105.1	25.8	35.9	-	6.3	37.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	42.2	-	37.2	-	5.0	-
DIRECT GENERAL EXPENDITURE, TOTAL	612.3	115.3	115.4	-	8.9	372.8
EDUCATION	366.3	-	-	-	-	366.3
HIGHWAYS	29.9	15.6	14.2	-	-	-
PUBLIC WELFARE	3.6	3.6	(Z)	-	-	-
POLICE AND FIRE PROTECTION	33.8	10.0	23.8	-	-	-
HEALTH AND HOSPITALS	38.1	32.7	4.6	-	0.7	-
INTEREST ON GENERAL DEBT	11.0	1.4	2.5	-	0.7	6.4
ALL OTHER	129.8	52.0	70.3	-	7.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	39.7	-	35.3	-	4.5	-
DEBT OUTSTANDING, TOTAL	460.3	40.3	88.7	-	164.9	166.3
LONG-TERM	459.3	40.3	88.2	-	164.9	165.9
FULL FAITH AND CREDIT	357.3	29.3	53.9	-	108.2	165.9
NONGUARANTEED	102.0	11.0	34.3	-	56.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	303.0	45.2	53.6	-	2.8	201.5
VERMONT						
GENERAL REVENUE, TOTAL	[1]239.3	0.8	26.4	49.9	6.1	189.5
INTERGOVERNMENTAL REVENUE	[1]80.1	0.2	6.5	17.2	2.1	87.5
FROM FEDERAL GOVERNMENT	16.6	0.1	4.8	9.3	2.0	0.4
FROM STATE GOVERNMENT	63.5	(Z)	1.4	7.6	0.1	54.4
GENERAL REVENUE FROM OWN SOURCES	159.2	0.6	19.9	32.7	3.9	102.0
TAX REVENUE	142.4	0.6	14.8	29.1	2.1	95.8
PROPERTY TAX	140.7	0.6	14.4	27.8	2.1	95.8
OTHER TAXES	1.7	-	0.4	1.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	16.8	(Z)	5.1	3.6	1.8	6.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	17.7	-	15.8	1.7	0.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	209.6	0.4	23.1	47.7	5.0	133.3
EDUCATION	128.9	-	-	(Z)	-	128.9
HIGHWAYS	27.8	-	5.4	22.4	(Z)	-
PUBLIC WELFARE	0.3	-	0.2	0.1	-	-
POLICE AND FIRE PROTECTION	11.1	(Z)	5.8	5.2	0.1	-
HEALTH AND HOSPITALS	0.9	-	0.1	0.7	-	-
INTEREST ON GENERAL DEBT	7.5	-	1.0	0.7	1.3	4.4
ALL OTHER	33.1	0.4	10.6	18.5	3.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	19.0	-	17.1	1.5	0.3	-
DEBT OUTSTANDING, TOTAL	166.7	(Z)	31.5	18.6	26.6	90.0
LONG-TERM	139.2	-	28.4	12.9	21.5	76.4
FULL FAITH AND CREDIT	110.4	-	23.9	9.4	0.6	76.4
NONGUARANTEED	28.8	-	4.5	3.4	20.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	119.0	0.1	14.9	19.1	0.7	84.2
VIRGINIA						
GENERAL REVENUE, TOTAL	[2]2 606.5	1 304.7	1 265.9	-	61.9	-
INTERGOVERNMENTAL REVENUE	[1]1 124.4	587.3	560.5	-	2.7	-
FROM FEDERAL GOVERNMENT	252.1	102.8	148.1	-	1.1	-
FROM STATE GOVERNMENT	872.4	468.4	403.1	-	0.9	-
GENERAL REVENUE FROM OWN SOURCES	1 482.1	717.4	705.4	-	59.2	-
TAX REVENUE	1 133.5	582.3	551.2	-	(Z)	-
PROPERTY TAX	762.7	436.6	326.0	-	(Z)	-
OTHER TAXES	370.9	145.7	225.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	348.5	135.1	154.2	-	59.2	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	179.9	28.9	150.9	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 765.3	1 309.2	1 351.8	-	104.3	-
EDUCATION	1 320.6	816.6	504.0	-	-	-
HIGHWAYS	108.7	12.5	76.0	-	20.2	-
PUBLIC WELFARE	234.9	83.6	151.3	-	-	-
POLICE AND FIRE PROTECTION	191.3	65.3	126.0	-	-	-
HEALTH AND HOSPITALS	64.9	25.4	22.2	-	17.3	-
INTEREST ON GENERAL DEBT	117.1	44.4	46.8	-	25.9	-
ALL OTHER	727.8	261.3	425.5	-	40.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	184.5	42.6	141.9	-	-	-
DEBT OUTSTANDING, TOTAL	2 967.2	1 218.2	1 279.8	-	469.2	-
LONG-TERM	2 736.6	1 114.7	1 153.1	-	468.8	-
FULL FAITH AND CREDIT	2 029.7	1 012.2	1 006.4	-	11.1	-
NONGUARANTEED	706.9	102.5	146.7	-	457.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 354.3	691.8	646.6	-	15.8	-

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WASHINGTON						
GENERAL REVENUE, TOTAL	[1]2 352.9	427.8	562.4	(Z)	359.8	1 077.3
INTERGOVERNMENTAL REVENUE	[1]961.9	155.7	193.0	-	54.6	632.9
FROM FEDERAL GOVERNMENT	150.9	26.3	60.3	-	38.9	25.3
FROM STATE GOVERNMENT	811.0	118.1	122.4	-	7.1	563.5
GENERAL REVENUE FROM OWN SOURCES	1 391.0	272.1	369.3	(Z)	305.2	444.4
TAX REVENUE	840.6	194.9	214.0	-	42.1	389.6
PROPERTY TAX	658.1	133.1	93.3	-	42.1	389.5
OTHER TAXES	182.6	61.7	120.7	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	550.4	77.3	155.3	(Z)	263.1	54.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	414.8	-	176.2	-	238.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 277.2	375.4	517.7	(Z)	301.3	1 082.8
EDUCATION	1 058.0	1.3	(Z)	-	-	1 056.7
HIGHWAYS	196.5	111.3	85.3	-	-	-
PUBLIC WELFARE	3.2	2.8	0.4	-	-	-
POLICE AND FIRE PROTECTION	174.0	32.2	134.5	-	7.3	-
HEALTH AND HOSPITALS	98.1	29.8	15.1	-	53.3	-
INTEREST ON GENERAL DEBT	98.4	17.7	17.7	-	36.9	26.1
ALL OTHER	649.0	180.4	264.7	(Z)	203.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	629.9	-	207.3	-	422.6	-
DEBT OUTSTANDING, TOTAL	5 083.0	322.1	1 035.3	-	3 183.9	541.7
LONG-TERM	4 985.8	320.8	997.5	-	3 126.5	540.9
FULL FAITH AND CREDIT	1 222.3	297.7	247.9	-	135.7	540.9
NONGUARANTEED	3 763.5	23.1	749.6	-	2 990.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 315.9	156.5	281.9	-	125.1	752.5
WEST VIRGINIA						
GENERAL REVENUE, TOTAL	[1]662.8	92.9	148.8	-	14.6	409.7
INTERGOVERNMENTAL REVENUE	[1]329.8	27.5	33.3	-	7.3	264.9
FROM FEDERAL GOVERNMENT	58.6	20.6	29.5	-	4.7	3.7
FROM STATE GOVERNMENT	271.2	6.2	2.5	-	1.3	261.2
GENERAL REVENUE FROM OWN SOURCES	333.1	65.4	115.6	-	7.3	144.8
TAX REVENUE	217.6	37.9	57.1	-	0.4	122.2
PROPERTY TAX	180.9	37.0	21.3	-	0.4	122.2
OTHER TAXES	36.7	0.9	35.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	115.5	27.5	58.5	-	6.9	22.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	15.9	-	11.4	-	4.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	669.8	78.7	146.0	-	17.5	427.7
EDUCATION	422.5	0.3	-	-	-	422.2
HIGHWAYS	16.1	0.1	16.0	-	-	-
PUBLIC WELFARE	0.8	0.8	(Z)	-	-	-
POLICE AND FIRE PROTECTION	32.8	6.7	26.1	-	-	-
HEALTH AND HOSPITALS	42.1	18.7	23.4	-	-	-
INTEREST ON GENERAL DEBT	18.9	3.8	6.7	-	3.1	5.4
ALL OTHER	136.6	48.3	73.8	-	14.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	23.8	-	13.2	-	10.6	-
DEBT OUTSTANDING, TOTAL	509.4	79.3	191.7	-	108.4	130.1
LONG-TERM	457.9	79.1	162.6	-	87.1	129.2
FULL FAITH AND CREDIT	200.6	2.4	19.8	-	49.3	129.2
NONGUARANTEED	257.3	76.7	142.8	-	37.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	327.1	32.3	64.8	-	4.8	225.1
WISCONSIN						
GENERAL REVENUE, TOTAL	[1]3 347.8	893.9	1 185.6	138.0	62.5	1 169.2
INTERGOVERNMENTAL REVENUE	[1]1 713.6	523.2	567.5	107.7	42.4	574.1
FROM FEDERAL GOVERNMENT	159.8	53.2	70.5	7.9	11.1	17.1
FROM STATE GOVERNMENT	1 553.9	424.0	487.2	94.7	18.0	530.0
GENERAL REVENUE FROM OWN SOURCES	1 634.2	370.6	618.0	30.3	20.2	595.1
TAX REVENUE	1 172.3	180.2	434.4	21.1	10.8	525.8
PROPERTY TAX	1 156.8	179.4	423.0	18.6	10.8	525.0
OTHER TAXES	15.5	0.8	11.4	2.5	-	0.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	461.9	190.5	183.6	9.1	9.4	69.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	133.6	-	133.0	0.6	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 328.8	860.1	1 137.4	105.1	72.6	1 153.6
EDUCATION	1 528.9	13.3	388.4	(Z)	-	1 127.2
HIGHWAYS	363.6	171.1	127.1	65.5	-	-
PUBLIC WELFARE	284.9	281.2	3.3	0.4	-	-
POLICE AND FIRE PROTECTION	220.4	34.2	179.3	6.9	-	-
HEALTH AND HOSPITALS	188.9	169.5	19.3	0.1	-	-
INTEREST ON GENERAL DEBT	89.8	13.0	45.3	1.0	4.0	26.4
ALL OTHER	652.3	177.8	374.7	31.1	68.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	140.0	-	139.5	0.5	-	-
DEBT OUTSTANDING, TOTAL	2 141.9	295.3	1 186.1	22.6	110.4	527.4
LONG-TERM	2 070.6	292.0	1 143.6	20.9	95.5	518.6
FULL FAITH AND CREDIT	1 830.3	283.4	950.7	14.9	62.7	518.6
NONGUARANTEED	240.3	8.5	192.9	6.0	32.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 704.1	343.0	629.7	45.6	8.7	677.0

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1974-75—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WYOMING						
GENERAL REVENUE, TOTAL	[1]263.1	102.8	46.7	-	8.6	140.2
INTERGOVERNMENTAL REVENUE	[1]92.3	16.0	25.7	-	0.5	49.3
FROM FEDERAL GOVERNMENT	17.4	5.6	8.0	-	0.2	3.6
FROM STATE GOVERNMENT	74.9	10.0	14.3	-	0.1	50.5
GENERAL REVENUE FROM OWN SOURCES	170.8	86.8	21.0	-	8.1	54.9
TAX REVENUE	106.3	55.7	6.0	-	1.5	43.2
PROPERTY TAX	100.1	51.7	3.7	-	1.5	43.2
OTHER TAXES	6.3	4.0	2.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	64.5	31.1	15.0	-	6.6	11.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	10.9	-	10.7	-	0.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	292.3	65.8	42.4	-	7.2	176.9
EDUCATION	173.4	0.6	-	-	-	172.8
HIGHWAYS	12.9	6.6	6.4	-	-	-
PUBLIC WELFARE	1.5	1.5	(Z)	-	-	-
POLICE AND FIRE PROTECTION	11.5	2.6	8.7	-	0.2	-
HEALTH AND HOSPITALS	29.9	26.0	0.3	-	3.6	-
INTEREST ON GENERAL DEBT	11.3	4.6	2.3	-	0.3	4.1
ALL OTHER	51.8	24.0	24.6	-	3.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	13.9	-	13.7	-	0.2	-
DEBT OUTSTANDING, TOTAL	305.0	109.5	87.7	-	19.3	88.5
LONG-TERM	305.0	109.5	87.7	-	19.3	88.5
FULL FAITH AND CREDIT	122.4	14.6	18.2	-	1.2	88.5
NONGUARANTEED	182.6	94.9	69.5	-	18.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	137.8	24.4	17.3	-	3.2	92.9

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.
Z Less than half the unit of measurement shown.
[1]Duplicative intergovernmental transactions are excluded; see text.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1974-75

(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
UNITED STATES, TOTAL	228 194.9	47 053.8	(X)	181 141.1	141 465.0	51 490.9	29 101.6	28 096.3	39 676.1
STATE GOVERNMENTS	134 611.4	36 147.6	1 679.7	96 784.2	80 154.9	1 451.2	24 780.1	25 460.9	16 629.3
LOCAL GOVERNMENTS	146 331.1	10 906.2	51 068.0	84 356.9	61 310.1	50 039.8	4 321.6	2 635.4	23 046.8
ALABAMA	2 989.1	808.0	(X)	2 181.1	1 499.3	191.3	464.1	265.3	681.8
STATE GOVERNMENT	2 089.6	666.9	20.4	1 402.3	1 111.3	28.6	354.8	248.1	290.9
LOCAL GOVERNMENTS	1 472.3	141.1	552.3	778.9	388.0	162.8	109.4	17.2	390.9
ALASKA	806.5	258.6	(X)	547.9	296.4	75.8	22.1	104.3	251.5
STATE GOVERNMENT	622.3	234.6	11.6	376.1	202.8	6.6	-	104.3	173.3
LOCAL GOVERNMENTS	350.4	24.1	154.6	171.7	93.5	69.3	22.1	-	78.2
ARIZONA	2 276.3	421.1	(X)	1 855.1	1 463.5	518.9	474.4	207.1	391.6
STATE GOVERNMENT	1 419.0	302.9	6.5	1 109.6	938.4	97.2	397.4	207.1	171.2
LOCAL GOVERNMENTS	1 465.2	118.2	601.4	745.5	525.1	421.7	77.1	-	220.4
ARKANSAS	1 607.3	466.6	(X)	1 140.7	857.5	189.6	211.8	180.7	283.2
STATE GOVERNMENT	1 138.9	379.7	3.8	755.4	652.6	1.6	211.3	180.7	102.7
LOCAL GOVERNMENTS	773.3	86.9	301.1	385.3	204.9	188.0	0.5	(Z)	180.4
CALIFORNIA	27 869.6	5 182.5	(X)	22 687.0	18 401.6	7 908.9	4 117.6	3 709.2	4 285.4
STATE GOVERNMENT	15 562.9	4 068.5	495.6	10 998.8	9 564.6	327.7	3 380.7	3 709.2	1 434.2
LOCAL GOVERNMENTS	20 143.7	1 114.1	7 341.4	11 688.2	8 837.0	7 581.2	736.9	-	2 851.3
COLORADO	2 813.8	598.4	(X)	2 215.4	1 598.0	542.2	430.0	338.6	617.4
STATE GOVERNMENT	1 650.6	473.6	2.8	1 174.2	866.4	1.7	275.0	338.6	307.8
LOCAL GOVERNMENTS	1 722.4	124.8	556.4	1 041.2	731.5	540.5	155.0	-	309.7
CONNECTICUT	3 130.1	589.1	(X)	2 541.1	2 156.8	1 088.3	425.9	153.9	384.3
STATE GOVERNMENT	1 747.3	464.0	1.4	1 281.9	1 058.8	-	425.9	153.9	223.0
LOCAL GOVERNMENTS	1 752.2	125.0	367.9	1 259.2	1 097.9	1 088.3	-	-	161.3
DELAWARE	695.2	130.4	(X)	564.9	421.2	74.0	-	163.6	143.6
STATE GOVERNMENT	522.4	91.3	1.2	429.9	336.4	1.4	-	155.1	93.5
LOCAL GOVERNMENTS	314.8	39.1	140.7	135.0	84.8	72.6	-	8.5	50.2
DISTRICT OF COLUMBIA	1 397.9	716.4	(X)	681.5	543.6	140.9	113.5	171.2	137.9
FLORIDA	7 347.9	1 331.5	(X)	6 016.4	4 357.2	1 358.8	1 200.1	180.3	1 659.2
STATE GOVERNMENT	4 253.5	991.2	32.6	3 229.7	2 791.2	53.5	1 200.1	180.3	438.5
LOCAL GOVERNMENTS	4 992.5	340.2	1 865.6	2 786.7	1 566.0	1 305.3	-	-	1 220.7
GEORGIA	4 616.8	1 141.6	(X)	3 475.1	2 502.0	799.8	614.9	493.3	973.1
STATE GOVERNMENT	2 706.4	888.6	10.2	1 807.6	1 547.8	6.1	563.7	493.3	259.8
LOCAL GOVERNMENTS	2 591.4	253.1	670.8	1 667.5	954.2	793.6	51.2	-	713.3
HAWAII	1 241.5	291.5	(X)	950.1	737.4	130.1	287.2	200.2	212.6
STATE GOVERNMENT	982.3	242.8	6.5	733.0	575.5	-	287.2	200.2	157.4
LOCAL GOVERNMENTS	291.7	48.6	26.0	217.1	161.9	130.1	-	-	55.2
IDAHO	767.9	189.5	(X)	578.4	433.0	131.4	79.1	119.4	145.3
STATE GOVERNMENT	527.6	159.9	3.6	364.1	298.1	0.3	79.1	119.4	66.0
LOCAL GOVERNMENTS	398.8	29.6	154.9	214.2	134.9	131.0	-	-	79.3
ILLINOIS	12 001.8	2 180.7	(X)	9 821.1	8 138.8	3 131.4	1 816.5	1 443.8	1 682.3
STATE GOVERNMENT	6 788.9	1 680.1	36.6	5 072.2	4 409.5	4.2	1 497.1	1 443.7	662.6
LOCAL GOVERNMENTS	7 510.3	500.6	2 260.8	4 748.9	3 729.3	3 127.2	319.4	(Z)	1 019.7
INDIANA	4 831.3	736.6	(X)	4 094.7	3 080.6	1 229.4	849.1	499.1	1 014.0
STATE GOVERNMENT	2 901.8	570.5	8.8	2 322.4	1 853.4	32.1	849.1	478.2	468.5
LOCAL GOVERNMENTS	2 979.5	166.1	1 041.2	1 772.2	1 226.7	1 197.3	-	20.9	545.5
IOWA	2 940.6	577.4	(X)	2 363.2	1 829.5	754.4	283.8	422.5	533.8
STATE GOVERNMENT	1 765.9	434.7	34.7	1 296.5	1 062.0	0.1	283.8	422.5	234.5
LOCAL GOVERNMENTS	1 845.2	142.7	635.8	1 066.8	767.5	754.3	-	-	299.2
KANSAS	2 200.7	426.1	(X)	1 774.6	1 355.5	573.6	267.7	255.9	419.1
STATE GOVERNMENT	1 278.7	331.1	3.9	943.7	769.0	13.3	263.7	255.9	174.6
LOCAL GOVERNMENTS	1 279.1	95.0	353.2	830.9	586.4	560.3	3.9	-	244.5
KENTUCKY	3 036.3	778.6	(X)	2 257.7	1 688.0	322.2	371.8	446.5	569.7
STATE GOVERNMENT	2 184.7	621.3	8.9	1 554.4	1 283.7	35.4	371.8	366.1	270.7
LOCAL GOVERNMENTS	1 313.7	157.2	453.2	703.3	404.3	286.9	-	80.4	299.0
LOUISIANA	3 764.6	849.9	(X)	2 914.8	2 146.9	322.8	614.9	187.6	767.9
STATE GOVERNMENT	2 609.5	673.2	15.7	1 920.6	1 528.7	(Z)	365.0	187.6	391.9
LOCAL GOVERNMENTS	1 954.5	176.7	783.6	994.2	618.2	322.8	249.9	-	376.0

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1974-75—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	1 004.2	271.3	(X)	732.9	605.1	244.6	137.4	64.8	127.9
STATE GOVERNMENT	701.6	233.6	7.1	461.0	369.0	10.3	137.4	64.8	92.0
LOCAL GOVERNMENTS	455.1	37.7	145.4	272.0	236.1	234.3	-	-	35.9
MARYLAND	4 693.7	896.7	(X)	3 797.0	2 982.6	871.4	396.0	1 078.3	814.4
STATE GOVERNMENT	2 778.2	629.8	26.3	2 122.0	1 730.7	52.4	396.0	758.0	391.3
LOCAL GOVERNMENTS	3 237.3	266.9	1 295.5	1 675.0	1 251.9	819.0	-	320.3	423.1
MASSACHUSETTS	6 825.9	1 297.5	(X)	5 528.4	4 741.6	2 508.9	252.9	1 254.1	786.8
STATE GOVERNMENT	3 724.0	981.3	136.4	2 606.4	2 218.5	0.6	252.9	1 254.1	387.8
LOCAL GOVERNMENTS	4 320.1	316.2	1 081.8	2 922.0	2 523.0	2 508.3	-	-	399.0
MICHIGAN	10 339.3	2 124.4	(X)	8 214.9	6 242.9	2 670.9	1 177.4	1 215.9	1 972.0
STATE GOVERNMENT	5 973.8	1 632.1	73.8	4 267.9	3 486.0	114.1	1 177.4	1 069.1	781.9
LOCAL GOVERNMENTS	6 566.2	492.3	2 126.9	3 947.0	2 757.0	2 556.9	-	146.9	1 190.1
MINNESOTA	4 870.4	961.7	(X)	3 908.7	2 961.4	907.6	386.7	1 003.0	947.3
STATE GOVERNMENT	3 214.4	751.7	53.0	2 409.7	2 022.2	3.0	384.4	1 003.0	387.4
LOCAL GOVERNMENTS	3 119.3	210.0	1 410.3	1 499.0	939.2	904.6	2.3	-	559.8
MISSISSIPPI	2 009.4	575.8	(X)	1 433.6	1 046.2	228.1	387.4	126.4	387.4
STATE GOVERNMENT	1 435.7	466.8	8.6	958.3	797.4	3.1	387.4	126.4	160.9
LOCAL GOVERNMENTS	1 048.7	107.0	466.5	475.3	248.8	225.0	-	-	226.4
MISSOURI	3 996.2	835.4	(X)	3 160.8	2 490.5	875.8	575.2	442.0	670.3
STATE GOVERNMENT	2 158.6	640.3	4.7	1 513.6	1 303.0	4.0	481.8	367.7	210.6
LOCAL GOVERNMENTS	2 452.9	195.1	610.5	1 647.2	1 187.5	871.8	93.4	74.3	459.7
MONTANA	842.4	222.5	(X)	620.0	457.9	227.2	-	110.7	162.0
STATE GOVERNMENT	505.7	183.1	5.8	316.8	232.7	10.6	-	110.7	84.1
LOCAL GOVERNMENTS	460.0	39.3	117.5	303.1	225.2	216.6	-	-	77.9
NEBRASKA	1 522.4	293.7	(X)	1 228.8	892.3	434.1	160.4	104.3	336.5
STATE GOVERNMENT	790.6	228.1	17.8	544.7	424.8	0.1	142.0	104.3	119.9
LOCAL GOVERNMENTS	961.8	65.5	212.1	684.1	467.5	433.9	18.3	-	216.6
NEVADA	763.3	136.0	(X)	627.3	456.0	150.0	103.2	-	171.3
STATE GOVERNMENT	434.3	105.2	4.6	324.4	266.8	17.6	89.7	-	57.6
LOCAL GOVERNMENTS	461.8	30.8	128.1	302.9	189.2	132.4	13.5	-	113.7
NEW HAMPSHIRE	706.0	163.3	(X)	542.7	429.6	257.7	-	34.9	113.1
STATE GOVERNMENT	368.9	120.0	11.8	237.2	172.4	5.7	-	34.9	64.7
LOCAL GOVERNMENTS	406.7	43.4	57.8	305.6	257.2	252.0	-	-	48.3
NEW JERSEY	7 914.1	1 399.4	(X)	6 514.8	5 307.6	3 018.5	770.4	248.7	1 207.2
STATE GOVERNMENT	3 854.8	1 135.0	61.7	2 658.2	2 100.9	82.3	770.4	248.7	557.3
LOCAL GOVERNMENTS	5 565.3	264.4	1 444.3	3 856.6	3 206.7	2 936.3	-	-	649.9
NEW MEXICO	1 264.3	342.5	(X)	921.8	628.6	109.5	219.2	74.9	293.2
STATE GOVERNMENT	1 004.9	265.0	11.1	728.8	519.6	14.0	218.3	74.9	209.3
LOCAL GOVERNMENTS	583.6	77.5	313.2	193.0	109.0	95.5	1.0	-	83.9
NEW YORK	27 891.8	5 006.0	(X)	22 885.7	18 574.7	6 681.2	3 474.5	5 447.0	4 311.0
STATE GOVERNMENT	14 857.5	3 943.4	218.3	10 695.9	8 939.2	25.4	2 000.9	4 556.0	1 756.7
LOCAL GOVERNMENTS	23 333.9	1 062.7	10 081.4	12 189.8	9 635.5	6 655.8	1 473.6	891.1	2 554.4
NORTH CAROLINA	4 599.9	1 216.1	(X)	3 383.8	2 646.2	641.6	540.2	716.4	737.6
STATE GOVERNMENT	3 247.9	981.6	15.3	2 251.0	1 900.4	29.2	424.0	716.4	350.5
LOCAL GOVERNMENTS	2 711.5	234.5	1 344.2	1 132.8	745.8	612.4	116.2	-	387.1
NORTH DAKOTA	751.3	161.1	(X)	590.2	389.5	121.7	94.5	84.5	200.7
STATE GOVERNMENT	551.3	136.2	6.9	408.2	263.6	1.5	94.5	84.5	144.6
LOCAL GOVERNMENTS	324.0	24.9	117.0	182.0	125.9	120.3	-	-	56.1
OHIO	9 361.2	1 763.8	(X)	7 597.5	5 743.4	2 175.6	989.4	1 221.7	1 854.1
STATE GOVERNMENT	5 111.1	1 336.9	40.0	3 734.2	3 039.2	91.3	929.7	749.1	695.1
LOCAL GOVERNMENTS	6 116.8	426.9	1 826.7	3 863.2	2 704.2	2 084.2	59.7	472.6	1 159.0
OKLAHOMA	2 456.8	625.6	(X)	1 831.3	1 306.7	317.3	249.6	205.3	524.6
STATE GOVERNMENT	1 657.7	499.8	14.4	1 143.5	883.7	-	163.5	205.3	259.7
LOCAL GOVERNMENTS	1 223.0	125.8	409.5	687.8	423.0	317.3	86.2	-	264.9
OREGON	2 721.6	722.8	(X)	1 998.8	1 452.7	633.8	(Z)	517.7	546.2
STATE GOVERNMENT	1 534.9	476.7	6.4	1 051.8	793.0	0.1	-	517.7	258.8
LOCAL GOVERNMENTS	1 569.6	246.0	376.5	947.1	659.6	633.8	(Z)	-	287.4
PENNSYLVANIA	11 528.4	2 376.2	(X)	9 152.2	7 527.1	1 931.1	1 271.0	2 028.4	1 625.1
STATE GOVERNMENT	7 236.9	1 785.1	80.5	5 371.3	4 733.4	47.9	1 271.0	1 596.4	637.9
LOCAL GOVERNMENTS	6 823.0	591.1	2 451.1	3 780.8	2 793.6	1 883.2	-	432.0	987.2

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1974-75—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	961.4	230.9	(X)	730.5	597.7	250.3	103.4	116.3	132.8
STATE GOVERNMENT	644.4	190.0	2.1	452.3	349.8	4.6	103.4	116.3	102.5
LOCAL GOVERNMENTS	430.3	40.8	111.3	278.2	248.0	245.6	-	-	30.3
SOUTH CAROLINA	2 321.2	558.3	(X)	1 762.9	1 255.9	283.5	337.7	293.6	507.0
STATE GOVERNMENT	1 704.8	452.8	18.6	1 233.4	956.6	3.4	337.7	293.6	276.8
LOCAL GOVERNMENTS	1 080.4	105.5	445.4	529.6	299.3	280.2	-	-	230.2
SOUTH DAKOTA	688.9	191.2	(X)	497.6	370.8	182.1	93.3	1.9	126.8
STATE GOVERNMENT	398.4	147.8	2.1	248.6	171.1	-	44.9	1.9	77.4
LOCAL GOVERNMENTS	350.7	43.5	58.2	249.0	199.6	182.1	8.4	-	49.4
TENNESSEE	3 408.7	837.4	(X)	2 571.3	1 887.3	489.1	641.9	145.2	684.0
STATE GOVERNMENT	2 037.3	635.5	17.4	1 384.5	1 152.1	-	477.0	145.2	232.4
LOCAL GOVERNMENTS	2 012.9	201.9	624.1	1 186.8	735.2	489.1	164.9	-	451.6
TEXAS	10 609.9	2 196.5	(X)	8 413.4	6 304.3	2 343.1	1 500.6	-	2 109.1
STATE GOVERNMENT	6 250.2	1 701.8	11.6	4 536.8	3 637.2	44.9	1 272.4	-	899.7
LOCAL GOVERNMENTS	6 045.8	494.7	1 674.5	3 876.5	2 667.1	2 298.2	228.2	-	1 209.4
UTAH	1 144.8	307.4	(X)	837.3	610.2	183.1	194.8	122.9	227.1
STATE GOVERNMENT	786.7	260.2	5.6	520.9	398.8	0.3	174.4	122.9	122.1
LOCAL GOVERNMENTS	594.2	47.2	230.6	316.5	211.4	182.8	20.4	-	105.1
VERMONT	571.9	158.1	(X)	413.8	329.4	141.0	26.5	65.1	84.4
STATE GOVERNMENT	397.9	141.5	1.9	254.6	187.0	0.3	26.5	65.1	67.6
LOCAL GOVERNMENTS	239.3	16.6	63.5	159.2	142.4	140.7	-	-	16.8
VIRGINIA	4 615.2	995.2	(X)	3 620.0	2 796.2	782.1	485.0	664.2	823.8
STATE GOVERNMENT	2 917.5	743.1	36.5	2 137.9	1 662.7	19.4	361.1	664.2	475.2
LOCAL GOVERNMENTS	2 606.5	252.1	872.4	1 482.1	1 133.5	762.7	123.8	-	348.5
WASHINGTON	4 138.5	886.4	(X)	3 252.0	2 394.7	814.7	940.3	-	857.3
STATE GOVERNMENT	2 631.7	735.6	35.1	1 861.0	1 554.1	156.6	871.4	-	307.0
LOCAL GOVERNMENTS	2 352.9	150.9	811.0	1 391.0	840.6	658.1	68.9	-	550.4
WEST VIRGINIA	1 691.1	505.3	(X)	1 185.8	960.5	181.8	360.8	138.4	225.3
STATE GOVERNMENT	1 300.6	446.8	1.2	852.7	742.9	0.9	360.8	138.4	109.8
LOCAL GOVERNMENTS	662.8	58.6	271.2	333.1	217.6	180.9	-	-	115.5
WISCONSIN	5 071.5	919.1	(X)	4 152.4	3 313.2	1 248.9	510.4	1 027.1	839.2
STATE GOVERNMENT	3 310.2	759.3	32.7	2 518.2	2 140.8	92.1	510.4	1 027.1	377.4
LOCAL GOVERNMENTS	3 347.8	159.8	1 553.9	1 634.2	1 172.3	1 156.8	(Z)	-	461.9
WYOMING	519.3	142.1	(X)	377.1	260.6	105.9	76.9	-	116.5
STATE GOVERNMENT	336.7	124.7	5.7	206.3	154.3	5.8	73.2	-	52.1
LOCAL GOVERNMENTS	263.1	17.4	74.9	170.8	106.3	100.1	3.7	-	64.5

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 Represents less than half 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 17A. Federal General Revenue Sharing Receipts by State and Local Governments: 1974-75

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita
GENERAL REVENUE SHARING RECEIPTS, UNITED STATES, TOTAL[1]	6 245 159	29.30
STATE GOVERNMENTS	2 065 521	9.69
LOCAL GOVERNMENTS	4 179 638	19.61
ALABAMA	100 461	27.80
STATE GOVERNMENT	34 258	9.48
LOCAL GOVERNMENTS	66 203	18.32
ALASKA	7 876	22.38
STATE GOVERNMENT	2 734	7.71
LOCAL GOVERNMENTS	5 142	14.61
ARIZONA	61 278	27.55
STATE GOVERNMENT	20 914	9.40
LOCAL GOVERNMENTS	40 364	18.15
ARKANSAS	63 355	29.94
STATE GOVERNMENT	21 906	10.35
LOCAL GOVERNMENTS	41 449	19.59
CALIFORNIA	668 847	31.57
STATE GOVERNMENT	217 012	10.24
LOCAL GOVERNMENTS	451 835	21.33
COLORADO	64 908	25.61
STATE GOVERNMENT	21 731	8.58
LOCAL GOVERNMENTS	43 177	17.04
CONNECTICUT	84 882	27.43
STATE GOVERNMENT	26 306	8.50
LOCAL GOVERNMENTS	58 576	18.93
DELAWARE	18 443	31.85
STATE GOVERNMENT	6 574	11.35
LOCAL GOVERNMENTS	11 869	20.50
DISTRICT OF COLUMBIA	26 924	37.60
FLORIDA	181 379	21.70
STATE GOVERNMENT	62 637	7.50
LOCAL GOVERNMENTS	118 742	14.21
GEORGIA	128 506	26.09
STATE GOVERNMENT	43 392	8.81
LOCAL GOVERNMENTS	85 114	17.28
HAWAII	26 799	30.98
STATE GOVERNMENT	8 933	10.33
LOCAL GOVERNMENTS	17 866	20.65
IDAHO	24 235	29.55
STATE GOVERNMENT	8 042	9.81
LOCAL GOVERNMENTS	16 193	19.75
ILLINOIS	310 715	27.88
STATE GOVERNMENT	103 925	9.32
LOCAL GOVERNMENTS	206 790	18.55
INDIANA	127 539	24.01
STATE GOVERNMENT	42 781	8.06
LOCAL GOVERNMENTS	84 758	15.96
IOWA	86 360	30.09
STATE GOVERNMENT	28 704	10.00
LOCAL GOVERNMENTS	57 656	20.08
KANSAS	58 144	25.64
STATE GOVERNMENT	19 114	8.43
LOCAL GOVERNMENTS	39 030	17.21
KENTUCKY	100 011	29.44
STATE GOVERNMENT	35 570	10.47
LOCAL GOVERNMENTS	64 441	18.97
LOUISIANA	139 899	36.90
STATE GOVERNMENT	46 913	12.37
LOCAL GOVERNMENTS	92 986	24.52
MAINE	37 789	35.68
STATE GOVERNMENT	12 695	11.98
LOCAL GOVERNMENTS	25 094	23.69
MARYLAND	120 937	29.51
STATE GOVERNMENT	40 103	9.78
LOCAL GOVERNMENTS	80 834	19.72
MASSACHUSETTS	194 547	33.38
STATE GOVERNMENT	64 953	11.14
LOCAL GOVERNMENTS	129 594	22.23
MICHIGAN	258 134	28.18
STATE GOVERNMENT	87 151	9.51
LOCAL GOVERNMENTS	170 983	18.67
MINNESOTA	120 630	30.72
STATE GOVERNMENT	40 698	10.36
LOCAL GOVERNMENTS	79 932	20.35
MISSISSIPPI	107 340	45.75
STATE GOVERNMENT	42 673	18.18
LOCAL GOVERNMENTS	64 667	27.56
MISSOURI	116 063	24.36
STATE GOVERNMENT	38 912	8.16
LOCAL GOVERNMENTS	77 151	16.19
MONTANA	24 596	32.88
STATE GOVERNMENT	8 308	11.10
LOCAL GOVERNMENTS	16 288	21.77
NEBRASKA	42 406	27.42
STATE GOVERNMENT	14 129	9.13
LOCAL GOVERNMENTS	28 277	18.29
NEVADA	13 873	23.43
STATE GOVERNMENT	4 493	7.58
LOCAL GOVERNMENTS	9 380	15.84
NEW HAMPSHIRE	20 751	25.36
STATE GOVERNMENT	6 646	8.12
LOCAL GOVERNMENTS	14 105	17.24
NEW JERSEY	196 655	26.88
STATE GOVERNMENT	64 383	8.80
LOCAL GOVERNMENTS	132 272	18.07
NEW MEXICO	36 967	32.22
STATE GOVERNMENT	13 177	11.48
LOCAL GOVERNMENTS	23 790	20.74
NEW YORK	751 471	41.47
STATE GOVERNMENT	229 032	12.63
LOCAL GOVERNMENTS	522 439	28.83
NORTH CAROLINA	159 065	29.18
STATE GOVERNMENT	53 050	9.73
LOCAL GOVERNMENTS	106 015	19.44
NORTH DAKOTA	22 171	34.91
STATE GOVERNMENT	7 374	11.61
LOCAL GOVERNMENTS	14 797	23.30
OHIO	244 456	22.72
STATE GOVERNMENT	81 801	7.60
LOCAL GOVERNMENTS	162 655	15.11
OKLAHOMA	68 897	25.40
STATE GOVERNMENT	23 131	8.52
LOCAL GOVERNMENTS	45 766	16.87

See footnotes at end of table.

Table 17A. Federal General Revenue Sharing Receipts by State and Local Governments: 1974-75—Continued

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
OREGON	61 419	26.84	UTAH	36 530	30.29
STATE GOVERNMENT	20 786	9.08	STATE GOVERNMENT	12 109	10.04
LOCAL GOVERNMENTS	40 633	17.75	LOCAL GOVERNMENTS	24 421	20.24
PENNSYLVANIA	325 384	27.51	VERMONT	16 989	36.07
STATE GOVERNMENT	108 334	9.15	STATE GOVERNMENT	5 787	12.28
LOCAL GOVERNMENTS	217 050	18.35	LOCAL GOVERNMENTS	11 202	23.78
RHODE ISLAND	27 892	30.08	VIRGINIA	122 054	24.57
STATE GOVERNMENT	9 071	9.78	STATE GOVERNMENT	40 536	8.16
LOCAL GOVERNMENTS	18 821	20.30	LOCAL GOVERNMENTS	81 518	16.41
SOUTH CAROLINA	84 792	30.08	WASHINGTON	89 622	25.28
STATE GOVERNMENT	28 433	10.08	STATE GOVERNMENT	29 084	8.20
LOCAL GOVERNMENTS	56 359	19.99	LOCAL GOVERNMENTS	60 538	17.08
SOUTH DAKOTA	26 084	38.19	WEST VIRGINIA	60 195	33.38
STATE GOVERNMENT	8 716	12.76	STATE GOVERNMENT	25 663	14.23
LOCAL GOVERNMENTS	17 368	25.42	LOCAL GOVERNMENTS	34 532	19.15
TENNESSEE	119 376	28.50	WISCONSIN	154 739	33.58
STATE GOVERNMENT	39 508	9.43	STATE GOVERNMENT	51 727	11.22
LOCAL GOVERNMENTS	79 868	19.07	LOCAL GOVERNMENTS	103 012	22.35
TEXAS	292 017	23.86	WYOMING	10 757	28.76
STATE GOVERNMENT	97 973	8.00	STATE GOVERNMENT	3 639	9.72
LOCAL GOVERNMENTS	194 044	15.85	LOCAL GOVERNMENTS	7 118	19.03

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

[1]Represents Federal funds distributed to State and local governments under the State and Local Fiscal Assistance Act of 1972.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
	Total	Other than capital outlay	Total	Other than capital outlay	Local schools		Institutions of higher education	Other education	Total	Other than capital outlay	
					Total	Other than capital outlay					
UNITED STATES, TOTAL	229 474.0	189 509.8	87 858.1	77 997.0	61 485.3	54 953.0	21 702.4	4 670.4	22 527.7	6 881.5	27 191.0
STATE GOVERNMENT	86 325.7	69 023.4	22 902.1	19 998.3	535.6	360.1	17 696.1	4 670.4	14 258.1	3 705.8	17 497.9
LOCAL GOVERNMENTS	143 148.3	120 486.4	64 956.1	57 998.7	60 949.7	54 592.9	4 006.3	(Z)	8 269.6	5 175.8	9 733.5
ALABAMA	2 989.2	2 373.6	1 183.5	1 053.3	667.8	613.8	402.4	113.3	351.6	129.8	299.4
STATE GOVERNMENT	1 462.1	1 146.7	530.7	441.2	15.0	1.6	402.4	113.3	228.9	45.2	291.7
LOCAL GOVERNMENTS	1 527.1	1 226.9	652.8	612.2	652.8	612.2	-	-	122.7	84.7	7.7
ALASKA	979.2	685.8	300.9	247.8	220.0	178.2	55.6	25.4	146.2	31.4	45.0
STATE GOVERNMENT	619.2	415.5	139.7	113.7	58.7	44.1	55.6	25.4	128.9	21.4	44.6
LOCAL GOVERNMENTS	360.0	270.4	161.3	134.1	161.3	134.1	-	-	17.3	10.0	0.4
ARIZONA	2 288.7	1 822.1	994.2	870.5	633.4	554.7	328.5	32.4	245.6	82.6	93.0
STATE GOVERNMENT	815.3	623.9	285.8	253.0	-	-	253.3	32.4	173.5	43.3	83.7
LOCAL GOVERNMENTS	1 473.4	1 198.3	708.5	617.5	633.4	554.7	75.1	-	72.2	39.3	9.4
ARKANSAS	1 539.5	1 189.0	611.5	514.9	395.7	339.7	160.8	55.0	246.4	82.1	167.1
STATE GOVERNMENT	789.6	572.8	210.9	170.5	-	-	155.9	55.0	185.3	35.7	166.0
LOCAL GOVERNMENTS	749.9	616.2	400.6	344.4	395.7	339.7	5.0	-	61.1	46.4	1.1
CALIFORNIA	26 703.8	23 336.4	9 670.8	8 911.7	6 814.9	6 259.9	2 631.0	224.9	1 692.5	692.8	3 998.1
STATE GOVERNMENT	7 827.7	6 899.6	1 984.0	1 904.9	19.7	19.7	1 739.4	224.9	829.4	176.5	1 916.4
LOCAL GOVERNMENTS	18 876.1	16 436.8	7 686.8	7 006.8	6 795.1	6 240.1	891.7	-	863.2	516.3	2 081.7
COLORADO	2 837.6	2 266.5	1 307.0	1 102.2	860.4	712.3	408.0	38.6	281.1	111.9	271.5
STATE GOVERNMENT	1 013.3	816.2	423.1	368.1	-	-	384.5	38.6	154.3	43.3	137.2
LOCAL GOVERNMENTS	1 824.3	1 450.3	883.9	734.1	860.4	712.3	23.5	-	126.8	68.6	134.3
CONNECTICUT	3 277.3	2 713.2	1 186.6	1 082.6	900.1	840.5	202.3	84.1	307.4	134.5	359.3
STATE GOVERNMENT	1 476.7	1 182.6	286.4	242.1	-	-	202.3	84.1	220.1	67.8	328.6
LOCAL GOVERNMENTS	1 800.6	1 530.6	900.1	840.5	900.1	840.5	-	-	87.2	66.7	30.7
DELAWARE	687.3	587.8	318.1	280.6	195.9	178.6	98.8	23.4	60.1	30.5	59.4
STATE GOVERNMENT	392.6	330.4	131.3	111.1	9.1	9.1	98.8	23.4	48.5	20.7	59.3
LOCAL GOVERNMENTS	294.7	257.5	186.8	169.4	186.8	169.4	-	-	11.5	9.8	0.1
DISTRICT OF COLUMBIA	1 359.1	1 172.0	332.5	269.6	282.8	227.7	49.7	-	53.8	22.4	236.3
FLORIDA	7 885.2	6 170.7	3 055.2	2 689.2	2 244.7	1 958.2	704.8	105.6	825.8	234.0	461.8
STATE GOVERNMENT	2 682.5	1 987.7	527.0	503.4	12.0	12.0	409.3	105.6	614.3	96.3	422.8
LOCAL GOVERNMENTS	5 202.7	4 183.0	2 528.2	2 185.8	2 232.7	1 946.2	295.5	-	211.5	137.7	38.9
GEORGIA	4 555.0	3 685.2	1 637.6	1 429.0	1 157.4	1 003.6	402.7	77.5	515.0	170.3	502.6
STATE GOVERNMENT	1 960.0	1 534.7	496.1	416.6	24.8	(Z)	393.8	77.5	364.1	67.1	488.0
LOCAL GOVERNMENTS	2 595.0	2 150.5	1 141.5	1 012.4	1 132.6	1 003.5	8.9	-	151.0	103.2	14.7
HAWAII	1 349.5	999.0	382.8	323.1	230.3	198.6	141.2	11.2	120.4	34.7	130.3
STATE GOVERNMENT	1 059.3	786.2	382.3	322.7	229.9	198.1	141.2	11.2	84.2	19.3	130.1
LOCAL GOVERNMENTS	290.2	212.8	0.4	0.4	0.4	0.4	-	-	36.2	15.4	0.2
IDAHO	806.8	623.2	328.6	261.9	219.0	170.6	87.3	22.3	130.0	55.8	62.4
STATE GOVERNMENT	380.9	299.3	101.0	84.3	-	-	78.7	22.3	80.6	28.3	59.0
LOCAL GOVERNMENTS	425.9	323.9	227.6	177.6	219.0	170.6	8.6	-	49.4	27.5	3.4
ILLINOIS	11 875.2	9 931.4	4 907.2	4 313.3	3 473.2	3 097.4	1 196.2	237.8	1 197.3	468.1	1 596.5
STATE GOVERNMENT	4 563.2	3 772.4	1 077.6	914.1	17.6	-	822.3	237.8	727.4	179.6	1 528.8
LOCAL GOVERNMENTS	7 312.0	6 159.1	3 829.5	3 399.2	3 455.6	3 097.4	373.9	-	469.9	288.5	67.8
INDIANA	4 393.9	3 635.5	2 080.5	1 851.9	1 379.4	1 210.8	579.3	121.8	484.1	182.2	362.3
STATE GOVERNMENT	1 608.7	1 288.4	686.5	631.6	-	-	564.7	121.8	287.3	65.0	197.5
LOCAL GOVERNMENTS	2 785.2	2 347.0	1 394.0	1 220.3	1 379.4	1 210.8	14.6	-	196.8	117.2	164.8
IOWA	2 863.7	2 278.8	1 245.0	1 119.9	824.7	753.8	367.2	53.1	472.8	204.1	255.7
STATE GOVERNMENT	1 126.8	872.3	355.6	315.3	-	-	302.4	53.1	248.7	67.7	219.2
LOCAL GOVERNMENTS	1 736.9	1 406.5	889.4	804.7	824.7	753.8	64.8	-	224.1	136.4	36.4
KANSAS	2 153.5	1 738.4	884.9	824.9	593.8	556.9	266.3	24.8	321.9	127.3	196.9
STATE GOVERNMENT	875.8	712.3	245.6	227.7	-	-	220.8	24.8	182.2	54.0	187.3
LOCAL GOVERNMENTS	1 277.7	1 026.1	639.3	597.3	593.8	556.9	45.5	-	139.7	73.3	9.6
KENTUCKY	2 844.5	2 250.8	1 133.2	1 017.6	690.8	643.3	344.6	97.8	410.5	130.3	331.7
STATE GOVERNMENT	1 584.7	1 188.9	446.2	378.1	3.8	3.8	344.6	97.8	363.2	99.2	324.4
LOCAL GOVERNMENTS	1 259.8	1 061.9	687.0	639.5	687.0	639.5	-	-	47.3	31.1	7.3
LOUISIANA	3 586.1	2 841.3	1 280.9	1 158.6	933.3	851.9	290.0	57.6	590.7	184.7	323.8
STATE GOVERNMENT	1 760.3	1 289.6	353.1	312.3	5.5	5.5	290.0	57.6	463.1	112.5	318.6
LOCAL GOVERNMENTS	1 825.8	1 551.7	927.7	846.3	927.7	846.3	-	-	127.6	72.2	5.2
MAINE	993.1	849.1	359.7	334.4	255.1	234.0	80.6	24.1	132.5	74.3	147.9
STATE GOVERNMENT	535.2	459.8	106.8	102.5	2.1	2.1	80.6	24.1	90.1	39.1	142.1
LOCAL GOVERNMENTS	458.0	389.3	252.9	231.9	252.9	231.9	-	-	42.5	35.2	5.7

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75—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	18 846.2	17 065.4	8 386.7	3 455.1	5 262.3	1693.7	2 125.1	3 461.6	3 594.3	5 046.4	8 782.1	32 937.4
STATE GOVERNMENT	8 968.0	8 149.9	1 313.8	-	-	-	-	-	1 783.9	1 421.2	3 271.5	14 949.5
LOCAL GOVERNMENTS	9 878.2	8 915.4	7 072.9	3 455.1	5 262.3	1693.7	2 125.1	3 461.6	1 810.4	3 625.1	5 510.5	17 987.8
ALABAMA	324.9	293.7	83.3	35.8	32.4	11.4	29.0	45.5	33.1	47.7	106.4	416.6
STATE GOVERNMENT	149.6	135.7	15.5	-	-	-	-	-	18.6	16.1	39.2	171.7
LOCAL GOVERNMENTS	175.3	158.0	67.8	35.8	32.4	11.4	29.0	45.5	14.5	31.6	67.2	244.8
ALASKA	28.9	27.4	23.0	11.5	23.2	3.8	4.3	8.8	23.3	42.4	54.6	267.1
STATE GOVERNMENT	17.5	17.3	10.7	-	-	-	-	-	13.7	28.0	33.1	203.1
LOCAL GOVERNMENTS	11.4	10.2	12.3	11.5	23.2	3.8	4.3	8.8	9.5	14.4	21.5	64.0
ARIZONA	152.4	137.3	120.9	33.3	46.8	12.1	36.5	54.0	49.1	59.2	52.2	351.3
STATE GOVERNMENT	66.9	62.4	27.8	-	-	-	-	-	24.5	14.1	3.7	133.4
LOCAL GOVERNMENTS	85.5	74.9	93.1	33.3	46.8	12.1	36.5	54.0	24.5	45.2	48.5	217.9
ARKANSAS	134.1	126.6	38.5	14.7	19.1	8.3	11.3	8.5	29.7	24.2	42.0	192.3
STATE GOVERNMENT	69.7	65.0	10.5	-	-	-	-	-	20.3	9.2	5.4	112.3
LOCAL GOVERNMENTS	64.4	61.6	28.0	14.7	19.1	8.3	11.3	8.5	9.4	15.0	36.6	80.0
CALIFORNIA	2 088.0	1 888.8	1 189.3	533.1	463.4	169.4	177.7	582.0	500.7	727.7	622.8	4 457.6
STATE GOVERNMENT	601.0	552.7	173.1	-	-	-	-	-	225.3	107.6	258.7	1 732.2
LOCAL GOVERNMENTS	1 487.0	1 336.1	1 016.2	533.1	463.4	169.4	177.7	582.0	275.4	620.0	364.2	2 725.4
COLORADO	188.1	174.2	99.0	38.8	70.7	30.1	14.6	60.2	58.8	75.5	54.6	317.7
STATE GOVERNMENT	91.9	84.9	16.9	-	-	-	-	-	28.2	31.6	5.1	124.8
LOCAL GOVERNMENTS	96.2	89.3	82.1	38.8	70.7	30.1	14.6	60.2	30.6	43.9	49.5	192.9
CONNECTICUT	201.1	172.7	122.9	73.3	105.2	27.9	27.8	51.1	50.5	74.6	201.5	516.1
STATE GOVERNMENT	167.4	144.2	21.8	-	-	-	-	-	26.4	42.9	120.8	262.2
LOCAL GOVERNMENTS	33.7	28.4	101.1	73.3	105.2	27.9	27.8	51.1	24.1	31.7	80.6	253.9
DELAWARE	39.2	37.2	19.9	4.2	14.2	5.9	4.4	7.0	12.6	19.6	42.8	85.9
STATE GOVERNMENT	39.1	37.1	9.2	-	-	-	-	-	8.5	12.1	29.0	55.6
LOCAL GOVERNMENTS	0.1	0.1	10.7	4.2	14.2	5.9	4.4	7.0	4.2	7.5	13.8	30.3
DISTRICT OF COLUMBIA	129.1	125.4	99.3	29.6	43.4	13.8	24.8	22.1	14.0	39.8	52.6	281.7
FLORIDA	789.2	705.3	359.7	110.5	204.4	69.9	109.0	201.3	140.2	230.3	243.0	1 154.9
STATE GOVERNMENT	323.8	311.1	54.0	-	-	-	-	-	48.7	87.6	77.2	527.1
LOCAL GOVERNMENTS	465.5	394.2	305.8	110.5	204.4	69.9	109.0	201.3	91.5	142.7	165.7	627.8
GEORGIA	670.4	611.7	146.6	59.1	96.1	29.9	62.3	51.1	67.6	97.0	140.5	509.0
STATE GOVERNMENT	222.9	216.5	23.5	-	-	-	-	-	31.7	22.9	48.6	262.2
LOCAL GOVERNMENTS	447.5	395.3	123.0	59.1	96.1	29.9	62.3	51.1	35.9	74.2	91.9	246.8
HAWAII	95.1	74.3	40.6	19.8	33.9	5.9	8.3	31.4	19.9	35.5	58.1	373.3
STATE GOVERNMENT	92.6	71.9	0.3	-	-	-	-	-	12.6	23.2	45.6	288.5
LOCAL GOVERNMENTS	2.6	2.4	40.3	19.8	33.9	5.9	8.3	31.4	7.3	12.3	12.6	84.9
IDAHO	62.0	56.0	19.6	8.0	12.8	3.4	5.2	6.7	18.6	16.6	8.3	127.9
STATE GOVERNMENT	33.4	29.1	4.5	-	-	-	-	-	10.5	7.4	1.8	82.8
LOCAL GOVERNMENTS	28.6	26.8	15.2	8.0	12.8	3.4	5.2	6.7	8.2	9.2	6.5	45.1
ILLINOIS	746.9	699.9	516.2	185.9	277.1	140.8	109.2	232.5	150.4	253.4	401.9	1 300.7
STATE GOVERNMENT	383.2	364.8	54.5	-	-	-	-	-	80.1	78.0	129.7	503.9
LOCAL GOVERNMENTS	363.7	335.1	461.7	185.9	277.1	140.8	109.2	232.5	70.3	175.4	272.2	796.8
INDIANA	395.4	371.1	129.0	63.1	134.8	54.7	25.3	48.3	66.1	74.6	111.1	419.2
STATE GOVERNMENT	156.6	148.0	27.5	-	-	-	-	-	31.6	17.5	27.6	176.5
LOCAL GOVERNMENTS	238.8	223.1	101.5	63.1	134.8	54.7	25.3	48.3	34.4	57.0	83.6	242.7
IOWA	208.1	186.7	74.4	24.5	82.3	20.7	21.4	33.9	46.9	59.0	48.8	290.9
STATE GOVERNMENT	109.6	96.9	21.3	-	-	-	-	-	18.1	14.5	5.8	134.1
LOCAL GOVERNMENTS	98.5	89.8	53.1	24.5	82.3	20.7	21.4	33.9	28.8	44.5	43.1	156.8
KANSAS	158.5	145.0	55.4	25.8	36.7	13.9	13.8	19.3	37.5	45.5	57.8	299.4
STATE GOVERNMENT	88.9	82.1	9.6	-	-	-	-	-	22.5	14.9	13.2	111.6
LOCAL GOVERNMENTS	69.6	62.9	45.8	25.8	36.7	13.9	13.8	19.3	15.0	30.6	44.6	187.9
KENTUCKY	175.1	156.8	94.6	34.0	60.5	17.2	22.3	20.0	34.7	42.0	139.5	346.5
STATE GOVERNMENT	100.6	91.9	27.0	-	-	-	-	-	23.1	17.9	76.1	206.2
LOCAL GOVERNMENTS	74.5	65.0	67.6	34.0	60.5	17.2	22.3	20.0	11.6	24.0	63.4	140.3
LOUISIANA	345.9	316.9	117.1	46.2	39.7	22.2	38.0	43.4	69.5	70.4	161.7	458.7
STATE GOVERNMENT	233.9	217.5	24.8	-	-	-	-	-	31.8	26.3	58.0	250.8
LOCAL GOVERNMENTS	112.0	99.3	92.3	46.2	39.7	22.2	38.0	43.4	37.8	44.1	103.7	207.9
MAINE	45.2	35.4	24.7	16.5	22.4	4.9	3.5	6.4	16.8	21.7	32.3	163.5
STATE GOVERNMENT	40.5	30.9	7.0	-	-	-	-	-	9.5	9.5	19.1	110.7
LOCAL GOVERNMENTS	4.7	4.5	17.7	16.5	22.4	4.9	3.5	6.4	7.3	12.2	13.2	52.8

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools		Institutions of higher education	Other education			
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay			Total	Other than capital outlay	
MARYLAND	5 097.2	3 923.5	2 007.6	1 662.1	1 429.2	1 182.4	464.7	113.7	458.5	123.6	455.3
STATE GOVERNMENT	1 813.6	1 405.8	463.5	393.6	-	-	349.8	113.7	257.5	43.6	231.9
LOCAL GOVERNMENTS	3 283.6	2 517.7	1 544.1	1 268.5	1 429.2	1 182.4	114.9	-	201.1	80.0	223.4
MASSACHUSETTS	6 891.8	5 982.0	2 362.3	2 054.6	1 851.0	1 644.3	364.6	146.7	451.4	252.6	1 243.6
STATE GOVERNMENT	3 011.9	2 631.3	509.6	408.5	-	-	362.9	146.7	254.9	105.9	1 205.0
LOCAL GOVERNMENTS	3 879.9	3 350.7	1 852.7	1 646.1	1 851.0	1 644.3	1.8	-	196.6	146.8	38.6
MICHIGAN	10 905.1	9 239.8	4 437.1	3 949.9	3 064.7	2 704.8	1 138.5	233.8	838.1	293.5	1 639.6
STATE GOVERNMENT	4 268.9	3 714.6	1 183.3	1 089.4	-	-	949.5	233.8	392.0	48.8	1 459.6
LOCAL GOVERNMENTS	6 636.2	5 525.2	3 253.8	2 860.5	3 064.7	2 704.8	189.1	-	446.1	244.7	180.0
MINNESOTA	4 707.4	3 799.5	1 940.1	1 688.3	1 363.6	1 186.2	510.3	66.2	536.5	241.3	610.3
STATE GOVERNMENT	1 541.8	1 275.2	576.5	502.1	-	-	510.3	66.2	258.0	91.0	224.3
LOCAL GOVERNMENTS	3 165.6	2 524.3	1 363.6	1 186.2	1 363.6	1 186.2	-	-	278.5	150.2	386.0
MISSISSIPPI	1 953.5	1 528.6	726.7	657.2	440.6	410.2	235.1	51.0	318.1	130.7	181.3
STATE GOVERNMENT	920.5	708.6	239.1	213.3	3.7	3.7	184.3	51.0	198.1	50.0	177.7
LOCAL GOVERNMENTS	1 032.9	820.0	487.7	443.8	436.9	406.5	50.8	-	120.0	80.8	3.6
MISSOURI	3 947.3	3 323.5	1 606.7	1 478.6	1 184.9	1 081.8	368.0	53.9	544.1	261.9	366.4
STATE GOVERNMENT	1 574.3	1 288.1	360.8	341.4	-	-	306.9	53.9	405.9	178.3	356.1
LOCAL GOVERNMENTS	2 373.0	2 035.3	1 245.9	1 137.2	1 184.9	1 081.8	61.1	-	138.2	83.6	10.3
MONTANA	807.0	648.2	353.8	320.9	251.8	226.1	86.2	15.7	121.5	46.5	60.8
STATE GOVERNMENT	361.4	278.4	96.4	89.4	-	-	80.7	15.7	92.0	24.6	51.7
LOCAL GOVERNMENTS	445.6	369.8	257.4	231.5	251.8	226.1	5.5	-	29.5	22.0	9.1
NEBRASKA	1 594.9	1 187.0	627.4	537.2	435.3	371.6	168.6	23.6	236.2	91.0	137.2
STATE GOVERNMENT	595.2	454.8	184.9	159.7	-	-	161.4	23.6	125.9	27.4	109.4
LOCAL GOVERNMENTS	999.7	732.2	442.5	377.5	435.3	371.6	7.2	-	110.3	63.6	27.8
NEVADA	767.3	615.3	234.2	200.8	170.2	145.4	55.6	8.4	91.1	38.9	45.2
STATE GOVERNMENT	290.8	229.6	63.9	55.4	-	-	55.6	8.4	62.9	25.9	37.2
LOCAL GOVERNMENTS	476.4	385.7	170.2	145.4	170.2	145.4	-	-	28.2	13.0	8.0
NEW HAMPSHIRE	755.6	598.6	293.6	257.9	202.5	175.9	76.1	15.1	127.0	52.5	87.7
STATE GOVERNMENT	350.9	267.9	91.2	82.1	-	-	76.1	15.1	84.3	28.3	68.5
LOCAL GOVERNMENTS	404.7	330.8	202.5	175.9	202.5	175.9	-	-	42.6	24.3	19.2
NEW JERSEY	8 097.2	7 014.0	3 162.6	2 867.8	2 413.3	2 221.6	543.0	206.3	636.7	289.6	1 015.0
STATE GOVERNMENT	2 669.1	2 179.7	616.3	542.8	-	-	410.0	206.3	386.8	110.7	510.9
LOCAL GOVERNMENTS	5 428.1	4 834.3	2 546.3	2 325.0	2 413.3	2 221.6	133.1	-	249.9	178.9	504.1
NEW MEXICO	1 144.5	920.5	519.7	452.3	353.6	309.2	144.9	21.1	150.9	65.1	89.5
STATE GOVERNMENT	550.8	437.7	168.9	145.9	2.9	2.9	144.9	21.1	121.4	45.3	88.7
LOCAL GOVERNMENTS	593.7	482.9	350.8	306.3	350.8	306.3	-	-	29.5	19.8	0.8
NEW YORK	29 193.8	24 641.5	8 962.7	8 015.2	6 642.8	6 152.0	1 651.0	668.9	1 538.5	750.0	4 197.0
STATE GOVERNMENT	7 122.2	5 184.6	1 621.7	1 236.9	-	-	952.9	668.9	726.8	188.6	49.6
LOCAL GOVERNMENTS	22 071.6	19 456.9	7 340.9	6 778.4	6 642.8	6 152.0	698.1	-	811.8	561.4	4 147.4
NORTH CAROLINA	4 500.5	3 670.5	2 072.4	1 829.6	1 377.1	1 211.8	614.0	81.4	476.0	195.5	377.8
STATE GOVERNMENT	1 773.2	1 400.5	572.4	507.1	15.7	7.7	475.4	81.4	397.4	151.9	155.3
LOCAL GOVERNMENTS	2 727.3	2 270.0	1 500.0	1 322.4	1 361.4	1 204.1	138.6	-	78.6	43.6	222.5
NORTH DAKOTA	662.9	539.0	270.7	242.4	172.9	154.2	84.9	13.0	109.5	44.1	48.8
STATE GOVERNMENT	342.1	279.9	94.3	84.6	-	-	81.3	13.0	64.6	17.6	42.6
LOCAL GOVERNMENTS	320.8	259.1	176.5	157.8	172.9	154.2	3.6	-	44.9	26.5	6.3
OHIO	9 622.8	7 937.9	3 777.5	3 350.0	2 692.2	2 415.9	979.2	106.1	921.3	401.4	1 057.6
STATE GOVERNMENT	3 495.0	2 797.3	902.5	772.1	-	-	796.5	106.1	505.3	116.5	788.2
LOCAL GOVERNMENTS	6 127.8	5 140.6	2 874.9	2 577.9	2 692.2	2 415.9	182.7	(Z)	416.0	284.9	269.3
OKLAHOMA	2 367.6	1 901.3	899.8	779.3	601.4	522.7	250.6	47.9	294.3	141.4	298.9
STATE GOVERNMENT	1 121.0	902.6	298.3	258.1	5.4	5.4	245.1	47.9	182.1	54.1	295.3
LOCAL GOVERNMENTS	1 246.5	998.7	601.5	521.1	596.0	517.3	5.5	-	112.1	87.3	3.6
OREGON	2 774.2	2 255.2	1 087.0	960.2	730.9	644.9	311.6	44.5	293.5	133.7	243.9
STATE GOVERNMENT	1 122.5	955.0	263.5	237.1	-	-	218.9	44.5	170.9	45.2	236.4
LOCAL GOVERNMENTS	1 651.7	1 300.1	823.5	723.1	730.9	644.9	92.6	-	122.7	88.5	7.5
PENNSYLVANIA	11 919.0	9 978.4	4 488.9	3 966.9	3 336.0	2 935.1	622.7	530.1	1 280.7	487.8	1 707.0
STATE GOVERNMENT	5 348.8	4 408.5	1 090.0	951.4	35.2	-	524.6	530.1	989.7	279.5	1 490.6
LOCAL GOVERNMENTS	6 570.2	5 569.8	3 398.9	3 015.5	3 300.8	2 935.1	98.1	(Z)	291.0	208.3	216.4
RHODE ISLAND	967.7	868.4	368.2	336.0	238.2	220.4	92.7	37.3	54.1	29.5	168.1
STATE GOVERNMENT	521.6	472.3	130.0	115.6	-	-	92.7	37.3	35.1	12.9	151.4
LOCAL GOVERNMENTS	446.1	396.2	238.2	220.4	238.2	220.4	-	-	18.9	16.6	16.7
SOUTH CAROLINA	2 459.2	1 966.4	1 021.7	889.1	634.9	551.1	252.0	134.8	229.4	79.2	171.1
STATE GOVERNMENT	1 364.2	1 052.2	414.8	359.7	28.0	21.6	252.0	134.8	195.3	53.6	165.2
LOCAL GOVERNMENTS	1 095.1	916.3	606.9	529.5	606.9	529.5	(Z)	-	34.1	25.6	5.9

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75—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	341.3	312.3	190.2	86.0	213.9	38.4	71.5	122.3	101.2	102.0	191.4	756.0
STATE GOVERNMENT	216.4	201.8	30.5	-	-	-	-	-	63.1	49.2	82.6	418.9
LOCAL GOVERNMENTS	125.0	110.4	159.6	86.0	213.9	38.4	71.5	122.3	38.1	52.7	108.9	337.1
MASSACHUSETTS	513.5	465.7	278.1	195.2	131.8	28.1	59.7	71.7	94.7	149.6	295.0	1 045.1
STATE GOVERNMENT	311.5	282.5	34.0	-	-	-	-	-	47.3	47.1	152.3	450.2
LOCAL GOVERNMENTS	202.0	183.2	244.1	195.2	131.8	28.1	59.7	71.7	47.4	102.5	142.7	594.9
MICHIGAN	820.8	765.3	398.5	155.0	307.9	117.7	86.4	131.9	141.1	262.9	359.7	1 325.9
STATE GOVERNMENT	375.9	348.7	54.9	-	-	-	-	-	64.1	57.3	73.0	608.7
LOCAL GOVERNMENTS	444.9	416.6	343.6	155.0	307.9	117.7	86.4	131.9	77.0	205.6	286.7	717.2
MINNESOTA	323.3	298.0	111.1	42.1	124.8	37.4	20.7	84.7	64.4	97.1	178.5	573.9
STATE GOVERNMENT	164.9	161.0	12.8	-	-	-	-	-	25.2	25.1	40.9	214.2
LOCAL GOVERNMENTS	158.4	137.1	98.3	42.1	124.8	37.4	20.7	84.7	39.2	72.0	137.7	359.7
MISSISSIPPI	203.1	178.3	53.5	18.8	32.2	6.8	14.4	13.0	23.3	34.6	62.7	271.8
STATE GOVERNMENT	85.7	75.0	19.2	-	-	-	-	-	11.4	10.3	28.6	150.5
LOCAL GOVERNMENTS	117.5	103.3	34.3	18.8	32.2	6.8	14.4	13.0	11.9	24.3	34.0	121.3
MISSOURI	369.3	327.5	161.1	56.8	79.2	30.3	22.9	66.6	53.1	80.7	111.0	429.4
STATE GOVERNMENT	176.0	157.6	22.6	-	-	-	-	-	22.9	23.4	11.1	195.4
LOCAL GOVERNMENTS	193.3	169.9	138.4	56.8	79.2	30.3	22.9	66.6	30.2	57.3	99.8	234.0
MONTANA	39.3	36.4	20.1	6.9	15.6	3.1	6.0	5.8	22.1	19.4	17.3	118.2
STATE GOVERNMENT	25.4	24.4	4.8	-	-	-	-	-	17.3	8.3	3.4	62.1
LOCAL GOVERNMENTS	13.9	12.0	15.4	6.9	15.6	3.1	6.0	5.8	4.7	11.1	13.9	56.1
NEBRASKA	130.9	108.4	41.4	16.5	67.4	10.0	12.4	25.1	26.3	34.4	38.7	201.0
STATE GOVERNMENT	60.1	55.4	8.8	-	-	-	-	-	9.6	10.8	3.0	82.5
LOCAL GOVERNMENTS	70.8	53.1	32.6	16.5	67.4	10.0	12.4	25.1	16.7	23.6	35.7	118.5
NEVADA	73.9	64.1	44.0	18.8	12.5	5.1	1.9	24.7	22.1	23.0	25.0	151.0
STATE GOVERNMENT	19.3	14.2	6.1	-	-	-	-	-	12.0	6.9	3.6	78.6
LOCAL GOVERNMENTS	54.5	49.9	37.9	18.8	12.5	5.1	1.9	24.7	10.1	16.1	21.3	72.3
NEW HAMPSHIRE	34.4	32.5	22.3	13.9	14.0	3.7	3.7	6.6	10.9	17.7	24.4	99.3
STATE GOVERNMENT	28.6	26.8	5.0	-	-	-	-	-	7.2	8.6	8.8	48.6
LOCAL GOVERNMENTS	5.8	5.6	17.3	13.9	14.0	3.7	3.7	6.6	3.7	9.1	15.6	50.7
NEW JERSEY	443.3	418.9	369.1	139.3	171.1	73.5	77.6	126.9	117.0	219.2	413.5	1 206.0
STATE GOVERNMENT	244.4	226.9	53.9	-	-	-	-	-	56.6	54.9	194.2	551.1
LOCAL GOVERNMENTS	198.8	192.0	315.2	139.3	171.1	73.5	77.6	126.9	60.3	164.3	219.3	655.0
NEW MEXICO	77.8	67.3	39.9	13.7	24.6	3.7	12.0	12.5	25.6	31.7	18.2	128.4
STATE GOVERNMENT	57.4	53.6	9.4	-	-	-	-	-	15.4	18.2	4.9	66.5
LOCAL GOVERNMENTS	20.3	13.7	30.5	13.7	24.6	3.7	12.0	12.5	10.2	13.5	13.3	61.9
NEW YORK	3 469.5	3 166.0	1 067.2	382.3	748.2	132.6	356.4	376.9	330.2	579.1	1 928.4	5 257.4
STATE GOVERNMENT	1 297.4	1 113.5	85.0	-	-	-	-	-	178.2	134.2	764.9	2 264.3
LOCAL GOVERNMENTS	2 172.0	2 052.5	982.2	382.3	748.2	132.6	356.4	376.9	152.0	444.9	1 163.4	2 993.1
NORTH CAROLINA	370.7	326.1	149.5	54.9	84.6	29.2	60.3	47.0	75.1	89.7	75.3	567.3
STATE GOVERNMENT	215.6	200.6	39.0	-	-	-	-	-	37.4	49.8	19.2	287.0
LOCAL GOVERNMENTS	155.1	125.5	110.4	54.9	84.6	29.2	60.3	47.0	37.6	39.9	56.0	280.2
NORTH DAKOTA	24.5	22.6	13.0	4.3	6.6	2.3	3.9	6.8	11.2	10.9	11.1	141.7
STATE GOVERNMENT	21.0	20.2	2.2	-	-	-	-	-	5.9	4.3	2.7	104.5
LOCAL GOVERNMENTS	3.5	2.3	10.8	4.3	6.6	2.3	3.9	6.8	5.2	6.6	8.4	37.1
OHIO	738.0	643.3	369.1	181.6	234.5	120.5	90.8	118.4	145.2	203.3	330.5	1 455.1
STATE GOVERNMENT	325.7	299.6	45.6	-	-	-	-	-	74.6	28.8	123.0	701.3
LOCAL GOVERNMENTS	412.2	343.7	323.5	181.6	234.5	120.5	90.8	118.4	70.6	174.5	207.5	753.8
OKLAHOMA	210.1	163.7	63.6	34.3	22.7	8.7	21.5	27.5	32.0	45.2	89.7	327.9
STATE GOVERNMENT	116.8	91.8	15.1	-	-	-	-	-	15.5	17.8	38.6	141.5
LOCAL GOVERNMENTS	93.3	71.9	48.6	34.3	22.7	8.7	21.5	27.5	16.5	27.4	51.1	186.4
OREGON	139.1	134.4	84.2	43.6	100.2	28.2	7.7	37.4	71.6	70.1	101.2	494.6
STATE GOVERNMENT	86.8	84.7	16.3	-	-	-	-	-	38.0	21.0	65.7	224.0
LOCAL GOVERNMENTS	52.4	49.7	67.8	43.6	100.2	28.2	7.7	37.4	33.6	49.1	35.5	270.6
PENNSYLVANIA	792.0	758.8	415.5	113.8	178.4	96.7	104.8	123.4	188.2	251.1	659.7	1 615.6
STATE GOVERNMENT	584.8	567.6	95.9	-	-	-	-	-	104.4	63.8	263.9	665.6
LOCAL GOVERNMENTS	207.2	191.2	319.5	113.8	178.4	96.7	104.8	123.4	83.8	187.2	395.8	950.0
RHODE ISLAND	75.3	71.8	33.8	25.3	23.7	12.2	7.0	7.2	18.8	21.8	41.3	123.1
STATE GOVERNMENT	74.0	70.6	5.6	-	-	-	-	-	11.5	14.3	22.8	76.8
LOCAL GOVERNMENTS	1.2	1.2	28.2	25.3	23.7	12.2	7.0	7.2	7.2	7.5	18.4	46.3
SOUTH CAROLINA	284.7	261.4	72.6	17.1	33.2	12.3	27.6	15.9	35.4	40.1	77.6	432.8
STATE GOVERNMENT	169.1	154.0	20.6	-	-	-	-	-	19.3	10.7	42.9	326.2
LOCAL GOVERNMENTS	115.6	107.4	52.1	17.1	33.2	12.3	27.6	15.9	16.1	29.5	34.6	106.5

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75—Continued

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
					Local schools		Institutions of higher education	Other education			
	Total	Other than capital outlay	Total	Other than capital outlay	Total	Other than capital outlay			Total	Other than capital outlay	
SOUTH DAKOTA	684.1	517.6	268.2	241.5	181.2	163.2	77.4	9.7	129.7	46.7	59.0
STATE GOVERNMENT	348.9	254.1	87.0	78.3	-	-	77.4	9.7	86.0	18.6	56.6
LOCAL GOVERNMENTS	339.2	263.5	181.2	163.2	181.2	163.2	-	-	43.7	28.1	2.4
TENNESSEE	3 595.7	2 760.9	1 361.6	1 168.7	859.1	753.1	381.0	121.5	466.5	180.4	304.2
STATE GOVERNMENT	1 547.8	1 167.3	502.5	415.6	-	-	381.0	121.5	298.2	75.2	286.6
LOCAL GOVERNMENTS	2 047.9	1 593.6	859.1	753.1	859.1	753.1	0.1	-	168.3	105.1	17.6
TEXAS	10 255.1	8 099.8	4 440.4	3 845.2	3 049.4	2 677.3	1 257.1	133.8	1 223.3	385.2	888.2
STATE GOVERNMENT	4 060.0	3 101.6	1 233.1	1 032.5	22.6	22.6	1 076.6	133.8	833.7	182.9	866.1
LOCAL GOVERNMENTS	6 195.2	4 998.2	3 207.3	2 812.7	3 026.8	2 654.6	180.5	-	389.6	202.3	22.1
UTAH	1 159.7	912.7	591.4	505.2	366.3	305.6	206.1	19.0	122.9	42.3	85.1
STATE GOVERNMENT	547.4	431.6	225.1	199.6	-	-	206.1	19.0	93.0	21.0	81.5
LOCAL GOVERNMENTS	612.3	481.1	366.3	305.6	366.3	305.6	-	-	29.9	21.3	3.6
VERMONT	542.6	468.9	212.9	197.9	128.9	122.7	66.8	17.1	79.4	37.1	70.1
STATE GOVERNMENT	333.0	277.0	84.0	75.1	-	-	66.8	17.1	51.6	14.5	69.8
LOCAL GOVERNMENTS	209.6	191.9	128.9	122.7	128.9	122.7	-	-	27.8	22.6	0.3
VIRGINIA	4 838.8	3 767.9	1 929.3	1 709.0	1 320.6	1 162.6	481.8	126.9	683.7	193.3	443.9
STATE GOVERNMENT	2 073.5	1 534.8	608.7	546.4	-	-	481.8	126.9	575.0	136.5	209.0
LOCAL GOVERNMENTS	2 765.3	2 233.2	1 320.6	1 162.6	1 320.6	1 162.6	-	-	108.7	56.8	234.9
WASHINGTON	4 146.4	3 396.1	1 709.0	1 539.7	1 081.7	982.3	550.8	76.5	470.1	192.7	396.1
STATE GOVERNMENT	1 869.2	1 526.0	651.0	557.3	23.7	-	550.8	76.5	273.6	78.5	392.9
LOCAL GOVERNMENTS	2 277.2	1 870.2	1 058.0	982.3	1 058.0	982.3	-	-	196.5	114.2	3.2
WEST VIRGINIA	1 607.4	1 167.1	581.3	513.0	422.5	367.8	122.5	36.3	392.2	105.1	125.0
STATE GOVERNMENT	937.6	604.8	158.8	145.1	-	-	122.5	36.3	376.2	90.8	124.2
LOCAL GOVERNMENTS	669.8	562.4	422.5	367.8	422.5	367.8	-	-	16.1	14.3	0.8
WISCONSIN	5 027.0	4 365.8	2 122.1	1 952.8	1 358.5	1 252.2	693.4	70.2	572.0	337.7	697.3
STATE GOVERNMENT	1 698.2	1 476.2	593.2	546.1	-	-	523.0	70.2	208.3	88.5	412.4
LOCAL GOVERNMENTS	3 328.8	2 889.6	1 528.9	1 406.7	1 358.5	1 252.2	170.4	-	363.6	249.2	284.9
WYOMING	512.8	362.0	220.4	170.7	157.5	114.4	54.1	8.9	94.5	27.2	19.0
STATE GOVERNMENT	220.5	146.5	47.0	42.8	-	-	38.2	8.9	81.6	17.6	17.5
LOCAL GOVERNMENTS	292.3	215.5	173.4	127.9	157.5	114.4	15.9	-	12.9	9.6	1.5

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1974-75—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	35.4	28.0	14.8	4.2	5.9	2.2	2.1	6.3	15.6	14.7	6.7	121.6
STATE GOVERNMENT	27.5	20.6	4.5	-	-	-	-	-	7.9	6.1	3.1	66.2
LOCAL GOVERNMENTS	7.9	7.4	10.3	4.2	5.9	2.2	2.1	6.3	7.7	8.6	3.6	55.4
TENNESSEE	385.5	337.7	115.0	65.1	116.0	19.1	48.5	51.0	57.2	67.8	127.1	430.0
STATE GOVERNMENT	179.6	147.6	16.4	-	-	-	-	-	32.6	21.9	32.2	177.9
LOCAL GOVERNMENTS	205.9	190.1	98.6	65.1	116.0	19.1	48.5	51.0	24.6	46.0	95.0	252.1
TEXAS	840.2	742.9	344.1	157.6	236.0	61.3	108.9	142.2	156.8	184.9	400.6	1 132.0
STATE GOVERNMENT	443.0	385.5	59.6	-	-	-	-	-	48.1	47.3	77.4	451.8
LOCAL GOVERNMENTS	397.2	357.4	284.5	157.6	236.0	61.3	108.9	142.2	108.8	137.6	323.2	680.2
UTAH	79.8	60.9	28.1	11.6	12.8	6.3	6.5	18.6	19.5	22.3	14.5	146.4
STATE GOVERNMENT	41.8	39.7	6.0	-	-	-	-	-	12.4	7.0	3.5	77.1
LOCAL GOVERNMENTS	38.1	21.2	22.1	11.6	12.8	6.3	6.5	18.6	7.1	15.3	11.0	69.3
VERMONT	29.7	28.6	11.4	5.4	4.1	3.0	2.0	2.5	10.3	11.8	28.8	74.2
STATE GOVERNMENT	28.9	27.8	5.6	-	-	-	-	-	7.2	7.0	21.3	57.7
LOCAL GOVERNMENTS	0.9	0.9	5.7	5.4	4.1	3.0	2.0	2.5	3.1	4.8	7.5	16.5
VIRGINIA	311.7	280.3	165.1	68.3	170.5	42.0	52.5	69.2	89.3	89.7	154.1	611.6
STATE GOVERNMENT	246.8	234.9	42.0	-	-	-	-	-	46.5	28.0	37.0	280.5
LOCAL GOVERNMENTS	64.9	45.4	123.0	68.3	170.5	42.0	52.5	69.2	42.8	61.7	117.1	331.1
WASHINGTON	223.7	204.8	135.9	62.7	103.8	30.8	31.6	82.8	86.7	82.5	155.0	606.4
STATE GOVERNMENT	125.6	115.5	24.7	-	-	-	-	-	41.0	18.6	56.6	285.2
LOCAL GOVERNMENTS	98.1	89.3	111.2	62.7	103.8	30.8	31.6	82.8	45.7	63.9	98.4	321.2
WEST VIRGINIA	117.8	95.6	31.2	12.2	21.3	10.7	7.7	10.4	24.4	22.9	66.6	194.2
STATE GOVERNMENT	75.8	63.2	10.6	-	-	-	-	-	17.3	7.6	47.7	119.5
LOCAL GOVERNMENTS	42.1	32.4	20.7	12.2	21.3	10.7	7.7	10.4	7.1	15.3	18.9	74.7
WISCONSIN	325.5	283.0	157.9	76.9	140.6	50.2	44.0	89.3	74.4	100.9	130.9	495.4
STATE GOVERNMENT	136.6	111.4	14.3	-	-	-	-	-	40.2	28.5	41.1	223.6
LOCAL GOVERNMENTS	188.9	171.6	143.6	76.9	140.6	50.2	44.0	89.3	34.2	72.4	89.8	271.8
WYOMING	44.5	38.3	11.5	3.3	5.1	1.5	3.3	3.5	10.7	8.6	15.1	73.5
STATE GOVERNMENT	14.6	12.9	3.3	-	-	-	-	-	7.7	3.4	3.7	41.7
LOCAL GOVERNMENTS	29.9	25.3	8.2	3.3	5.1	1.5	3.3	3.5	3.0	5.2	11.3	31.8

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

- Represents zero or rounds to zero.
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: 1974-75

(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	221 223.8	19 785.9	201 437.9	171 462.7	21 116.7	10 903.8	109 166.4	113 883.4
STATE GOVERNMENTS	72 127.4	4 579.5	67 547.9	67 547.9	8 391.9	2 920.3	85 785.3	55 061.3
LOCAL GOVERNMENTS	149 096.4	15 206.4	133 890.0	103 934.8	12 724.9	7 983.5	23 381.0	58 822.1
ALABAMA	2 844.1	87.7	2 756.4	2 409.4	199.8	137.0	838.9	1 282.0
STATE GOVERNMENT	895.8	-	895.8	895.8	79.5	60.3	742.1	632.4
LOCAL GOVERNMENTS	1 948.2	87.7	1 860.6	1 513.6	120.3	76.7	96.8	649.7
ALASKA	1 229.6	21.2	1 208.4	1 113.6	290.5	98.9	276.2	865.7
STATE GOVERNMENT	709.8	12.0	697.8	697.8	170.3	18.9	268.3	724.7
LOCAL GOVERNMENTS	519.8	9.2	510.6	415.8	120.2	80.0	7.9	141.1
ARIZONA	2 053.6	20.3	2 033.3	1 073.9	460.7	108.6	1 143.9	1 207.9
STATE GOVERNMENT	87.4	-	87.4	87.4	5.3	2.0	1 064.0	365.0
LOCAL GOVERNMENTS	1 966.2	20.3	1 946.0	986.6	455.4	106.5	79.9	842.9
ARKANSAS	1 088.6	61.3	1 027.3	918.4	41.6	51.1	429.4	629.9
STATE GOVERNMENT	122.9	0.6	122.4	122.4	6.6	4.5	416.3	384.9
LOCAL GOVERNMENTS	965.7	60.8	904.9	796.0	35.0	46.6	13.2	245.0
CALIFORNIA	20 079.2	385.5	19 693.7	14 507.4	1 655.3	971.7	18 074.9	13 034.9
STATE GOVERNMENT	6 470.4	-	6 470.4	6 470.4	543.8	320.4	13 137.9	5 069.9
LOCAL GOVERNMENTS	13 608.9	385.5	13 223.4	8 037.1	1 111.5	651.3	4 937.0	7 965.0
COLORADO	1 943.0	58.0	1 885.1	1 304.2	322.3	117.2	1 383.2	1 479.9
STATE GOVERNMENT	122.9	(Z)	122.8	122.8	0.8	4.6	1 134.5	491.1
LOCAL GOVERNMENTS	1 820.2	57.9	1 762.2	1 181.4	321.5	112.5	248.7	988.7
CONNECTICUT	4 847.5	761.9	4 085.5	4 000.3	387.6	284.5	1 140.3	1 344.4
STATE GOVERNMENT	2 922.2	227.0	2 695.2	2 695.2	318.9	170.0	920.4	905.4
LOCAL GOVERNMENTS	1 925.2	534.9	1 390.3	1 305.1	68.8	114.5	219.9	439.0
DELAWARE	972.9	38.2	934.6	876.6	72.2	54.7	92.6	319.5
STATE GOVERNMENT	592.9	25.2	567.8	567.8	60.3	37.0	88.7	211.5
LOCAL GOVERNMENTS	379.9	13.1	366.9	308.8	11.9	17.7	3.9	108.0
DISTRICT OF COLUMBIA	2 315.5	212.5	2 103.0	1 071.8	369.1	10.8	79.7	882.6
FLORIDA	6 552.7	129.9	6 422.8	4 879.7	697.2	261.0	2 327.6	4 273.3
STATE GOVERNMENT	1 597.6	17.7	1 579.9	1 579.9	148.6	55.8	1 985.6	1 535.6
LOCAL GOVERNMENTS	4 955.1	112.2	4 842.9	3 299.9	548.6	205.2	342.0	2 742.7
GEORGIA	3 762.0	148.0	3 614.0	2 940.4	269.6	152.3	1 758.6	1 806.6
STATE GOVERNMENT	1 148.8	-	1 148.8	1 148.8	134.8	59.8	1 608.2	797.0
LOCAL GOVERNMENTS	2 613.2	148.0	2 465.2	1 791.6	134.9	92.5	150.4	1 009.6
HAWAII	1 451.7	65.7	1 386.0	1 338.9	102.5	61.5	685.1	577.2
STATE GOVERNMENT	1 164.9	59.0	1 105.9	1 105.9	95.0	44.1	685.1	445.9
LOCAL GOVERNMENTS	286.8	6.7	280.1	233.0	7.5	17.5	-	131.3
IDAHO	251.6	16.9	234.8	219.1	39.2	12.7	214.4	410.3
STATE GOVERNMENT	39.6	-	39.6	39.6	4.4	2.2	213.5	271.8
LOCAL GOVERNMENTS	212.1	16.9	195.2	179.5	34.8	10.5	0.9	138.5
ILLINOIS	9 618.1	1 212.1	8 406.0	7 513.3	1 101.7	521.7	4 849.1	5 373.1
STATE GOVERNMENT	2 798.2	245.4	2 552.7	2 552.7	471.1	86.6	3 059.6	1 981.3
LOCAL GOVERNMENTS	6 819.9	966.7	5 853.3	4 960.6	630.6	435.2	1 789.5	3 391.7
INDIANA	2 662.8	131.4	2 531.4	2 344.3	101.2	126.0	935.5	2 199.8
STATE GOVERNMENT	615.2	28.1	587.1	587.1	15.8	21.0	928.7	1 142.0
LOCAL GOVERNMENTS	2 047.6	103.2	1 944.3	1 757.3	85.4	105.0	6.8	1 057.8
IOWA	1 306.4	46.1	1 260.3	1 119.3	176.3	91.7	840.2	1 341.0
STATE GOVERNMENT	127.2	-	127.2	127.2	2.5	4.5	731.9	649.2
LOCAL GOVERNMENTS	1 179.2	46.1	1 133.1	992.0	173.8	87.2	108.3	691.8
KANSAS	1 828.1	116.0	1 712.1	1 407.1	176.7	97.0	550.9	1 242.6
STATE GOVERNMENT	306.3	-	306.3	306.3	6.0	12.0	503.5	617.2
LOCAL GOVERNMENTS	1 521.8	116.0	1 405.8	1 100.8	170.7	85.0	47.5	625.4
KENTUCKY	3 854.5	94.3	3 760.2	3 277.7	234.6	109.0	991.9	1 938.2
STATE GOVERNMENT	1 965.4	0.4	1 965.0	1 965.0	104.8	50.2	939.3	1 396.9
LOCAL GOVERNMENTS	1 889.1	93.9	1 795.2	1 312.7	129.8	58.7	52.6	541.3
LOUISIANA	3 994.5	38.9	3 955.6	3 519.2	282.3	190.4	1 771.5	1 722.4
STATE GOVERNMENT	1 224.7	5.6	1 219.1	1 219.1	51.2	46.7	1 678.0	791.8
LOCAL GOVERNMENTS	2 769.8	33.4	2 736.4	2 300.0	231.1	143.7	93.5	930.5

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1974-75—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year: Total	Debt outstanding: Short-term	Debt outstanding: Long-term: Total[1]	Debt outstanding: Long-term: General only	Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year: Insurance trust systems	Cash and security holdings: Other than insurance trust systems
MAINE	785.9	47.6	738.2	690.3	136.8	45.9	203.2	362.5
STATE GOVERNMENT	460.0	(Z)	460.0	460.0	105.6	23.3	203.2	268.7
LOCAL GOVERNMENTS	325.8	47.6	278.2	230.3	31.2	22.6	0.1	93.8
MARYLAND	5 075.8	174.0	4 901.7	4 487.4	629.2	252.9	2 054.5	1 299.4
STATE GOVERNMENT	2 095.0	-	2 095.0	2 095.0	442.8	107.0	1 535.8	468.3
LOCAL GOVERNMENTS	2 980.8	174.0	2 806.7	2 392.3	186.5	145.8	518.7	831.2
MASSACHUSETTS	7 700.2	1 514.4	6 185.7	5 508.2	955.3	417.1	1 593.3	2 413.8
STATE GOVERNMENT	3 941.0	857.7	3 083.2	3 083.2	584.2	157.4	776.9	1 134.8
LOCAL GOVERNMENTS	3 759.2	656.7	3 102.5	2 424.9	371.1	259.6	816.4	1 279.1
MICHIGAN	8 479.6	425.0	8 054.6	7 418.1	821.1	372.0	4 543.0	4 155.1
STATE GOVERNMENT	1 664.0	178.9	1 485.1	1 485.1	306.1	80.8	2 769.6	1 554.4
LOCAL GOVERNMENTS	6 815.6	246.1	6 569.5	5 932.9	515.0	291.1	1 773.4	2 600.8
MINNESOTA	4 181.7	211.3	3 970.4	3 788.5	502.3	255.5	1 677.5	3 144.0
STATE GOVERNMENT	875.6	45.0	830.6	830.6	99.8	48.7	1 336.1	1 699.8
LOCAL GOVERNMENTS	3 306.1	166.3	3 139.8	2 957.9	402.5	206.9	341.4	1 444.2
MISSISSIPPI	1 516.7	47.2	1 469.5	1 336.1	84.2	82.4	522.5	629.3
STATE GOVERNMENT	613.3	2.8	610.5	610.5	15.1	26.6	518.5	280.9
LOCAL GOVERNMENTS	903.3	44.3	859.0	725.5	69.2	55.8	4.0	348.4
MISSOURI	2 818.0	97.4	2 720.6	2 343.8	239.2	160.2	1 525.1	1 757.9
STATE GOVERNMENT	277.5	-	277.5	277.5	91.9	27.3	1 130.5	613.1
LOCAL GOVERNMENTS	2 540.5	97.4	2 443.1	2 066.3	147.3	132.9	394.6	1 144.9
MONTANA	394.3	4.0	390.2	366.2	14.7	26.2	280.5	635.6
STATE GOVERNMENT	81.4	0.3	81.1	81.1	-	5.2	275.1	419.0
LOCAL GOVERNMENTS	312.9	3.8	309.1	285.0	14.7	21.0	5.4	216.6
NEBRASKA	2 322.4	66.3	2 256.2	799.4	208.0	78.2	240.3	1 148.8
STATE GOVERNMENT	68.7	-	68.7	68.7	-	4.6	127.1	234.9
LOCAL GOVERNMENTS	2 253.8	66.3	2 187.5	730.7	208.0	73.6	113.2	913.9
NEVADA	596.3	5.2	591.1	512.6	64.9	47.4	392.0	381.5
STATE GOVERNMENT	51.8	-	51.8	51.8	-	3.4	392.0	169.2
LOCAL GOVERNMENTS	544.5	5.2	539.3	460.8	64.9	44.0	-	212.3
NEW HAMPSHIRE	607.5	83.1	524.4	505.3	88.8	56.6	246.0	189.3
STATE GOVERNMENT	248.8	40.7	208.1	208.1	34.5	12.5	245.5	47.5
LOCAL GOVERNMENTS	358.7	42.4	316.4	297.2	54.3	44.1	0.6	141.9
NEW JERSEY	8 839.7	948.9	7 890.8	7 620.8	675.1	503.8	3 701.0	3 909.7
STATE GOVERNMENT	3 886.3	310.7	3 575.6	3 575.6	400.1	218.9	3 683.3	2 098.2
LOCAL GOVERNMENTS	4 953.3	638.2	4 315.2	4 045.2	275.1	284.9	17.7	1 811.5
NEW MEXICO	648.9	6.8	642.1	547.1	188.1	109.3	412.3	1 295.5
STATE GOVERNMENT	152.7	-	152.7	152.7	23.7	29.4	411.5	966.6
LOCAL GOVERNMENTS	496.2	6.8	489.4	394.3	164.4	79.9	0.8	328.9
NEW YORK	39 751.7	9 000.9	30 750.9	27 156.1	3 062.3	1 803.0	21 103.6	14 238.1
STATE GOVERNMENT	14 635.0	2 044.9	12 590.1	12 590.1	1 681.3	359.5	12 639.9	7 987.1
LOCAL GOVERNMENTS	25 116.7	6 955.9	18 160.8	14 566.0	1 381.0	1 443.5	8 463.7	6 251.1
NORTH CAROLINA	2 327.2	218.6	2 108.6	1 755.9	249.1	119.9	2 555.2	2 127.2
STATE GOVERNMENT	616.5	74.7	541.8	541.8	80.3	38.2	2 531.8	1 207.0
LOCAL GOVERNMENTS	1 710.6	143.8	1 566.8	1 214.1	168.7	81.7	23.4	920.2
NORTH DAKOTA	282.6	7.6	274.9	245.1	33.6	24.4	124.8	541.9
STATE GOVERNMENT	63.3	-	63.3	63.3	-	2.2	118.2	369.5
LOCAL GOVERNMENTS	219.3	7.6	211.6	181.8	33.6	22.2	6.6	172.3
OHIO	8 119.2	1 165.2	6 953.9	6 523.4	615.8	453.8	8 510.1	4 103.6
STATE GOVERNMENT	2 661.6	78.7	2 582.9	2 582.9	322.8	146.5	8 345.3	1 583.6
LOCAL GOVERNMENTS	5 457.5	1 086.5	4 371.0	3 940.5	293.1	307.3	164.8	2 520.1
OKLAHOMA	2 282.1	60.1	2 222.1	2 019.8	205.8	133.6	480.4	1 695.6
STATE GOVERNMENT	945.8	0.2	945.6	945.6	65.2	52.8	404.9	919.9
LOCAL GOVERNMENTS	1 336.3	59.9	1 276.5	1 074.2	140.6	80.8	75.5	775.6
OREGON	2 898.8	90.9	2 807.9	2 539.2	661.0	101.9	1 104.2	2 671.6
STATE GOVERNMENT	1 676.6	-	1 676.6	1 676.6	454.6	46.1	1 068.2	2 017.4
LOCAL GOVERNMENTS	1 222.3	90.9	1 131.3	862.6	206.4	55.8	35.9	654.1

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1974-75—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year: Total	Debt outstanding: Short-term	Debt outstanding: Long-term: Total[1]	Debt outstanding: Long-term: General only	Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year: Insurance trust systems	Cash and security holdings: Other than insurance trust systems
PENNSYLVANIA	14 643.7	741.1	13 902.6	13 206.7	987.3	645.9	5 363.1	4 660.8
STATE GOVERNMENT	5 359.6	25.6	5 334.0	5 334.0	428.5	169.9	4 763.4	2 043.4
LOCAL GOVERNMENTS	9 284.1	715.5	8 568.6	7 872.7	558.8	476.0	599.7	2 617.4
RHODE ISLAND	921.1	121.8	799.3	756.4	113.1	48.9	344.7	310.6
STATE GOVERNMENT	459.5	18.5	441.0	441.0	72.8	21.5	277.7	213.4
LOCAL GOVERNMENTS	461.5	103.3	358.2	315.3	40.3	27.4	67.0	97.2
SOUTH CAROLINA	1 888.6	39.1	1 849.6	1 642.2	164.1	81.8	1 126.9	901.3
STATE GOVERNMENT	931.8	5.0	926.8	926.8	102.5	35.5	1 118.5	577.4
LOCAL GOVERNMENTS	956.8	34.1	922.7	715.3	61.6	46.3	8.4	324.0
SOUTH DAKOTA	195.0	4.1	190.9	172.5	53.4	12.2	106.8	394.3
STATE GOVERNMENT	67.6	-	67.6	67.6	12.0	1.7	102.0	195.3
LOCAL GOVERNMENTS	127.3	4.1	123.3	104.9	41.4	10.4	4.9	199.0
TENNESSEE	3 779.6	217.9	3 561.8	2 689.4	330.8	166.2	1 230.9	1 623.0
STATE GOVERNMENT	775.2	98.4	676.8	676.8	100.0	30.1	973.1	651.1
LOCAL GOVERNMENTS	3 004.5	119.5	2 884.9	2 012.6	230.8	136.1	257.8	971.9
TEXAS	11 213.2	187.6	11 025.6	8 922.7	1 119.8	585.4	3 659.5	8 456.5
STATE GOVERNMENT	1 943.2	1.3	1 942.0	1 942.0	187.2	63.6	3 202.2	4 966.9
LOCAL GOVERNMENTS	9 270.0	186.3	9 083.7	6 980.7	932.6	521.9	457.3	3 489.6
UTAH	549.2	1.0	548.2	482.1	56.2	35.4	360.0	447.2
STATE GOVERNMENT	88.9	(Z)	88.9	88.9	6.9	6.7	359.6	233.6
LOCAL GOVERNMENTS	460.3	1.0	459.3	393.2	49.3	28.7	0.4	213.6
VERMONT	628.3	29.3	599.1	584.0	78.1	36.4	140.5	330.7
STATE GOVERNMENT	461.6	1.7	459.9	459.9	71.5	25.6	134.8	283.1
LOCAL GOVERNMENTS	166.7	27.5	139.2	124.1	6.7	10.8	5.7	47.7
VIRGINIA	3 658.6	337.7	3 320.9	3 034.6	327.8	182.3	1 382.6	2 082.5
STATE GOVERNMENT	691.4	107.0	584.4	584.4	75.9	37.2	1 170.9	1 005.6
LOCAL GOVERNMENTS	2 967.2	230.6	2 736.6	2 450.2	251.9	145.2	211.7	1 076.9
WASHINGTON	6 355.0	97.2	6 257.8	3 318.0	936.4	266.3	1 992.5	2 925.5
STATE GOVERNMENT	1 272.0	-	1 272.0	1 272.0	159.9	48.2	1 782.3	806.1
LOCAL GOVERNMENTS	5 083.0	97.2	4 985.8	2 046.0	776.5	218.2	210.2	2 119.4
WEST VIRGINIA	1 572.1	79.8	1 492.3	1 451.2	202.2	55.5	693.0	956.2
STATE GOVERNMENT	1 062.6	28.3	1 034.4	1 034.4	168.9	39.1	685.8	723.2
LOCAL GOVERNMENTS	509.4	51.5	457.9	416.8	33.3	16.4	7.2	233.0
WISCONSIN	3 151.5	109.3	3 042.2	2 883.8	262.8	256.4	2 886.1	1 735.4
STATE GOVERNMENT	1 009.6	38.0	971.6	971.6	75.0	49.2	2 370.6	568.0
LOCAL GOVERNMENTS	2 141.9	71.3	2 070.6	1 912.2	187.8	207.2	515.5	1 167.4
WYOMING	382.3	-	382.3	341.6	68.6	29.5	132.4	422.6
STATE GOVERNMENT	77.3	-	77.3	77.3	3.2	1.3	132.0	340.9
LOCAL GOVERNMENTS	305.0	-	305.0	264.3	65.4	28.2	0.4	81.7

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

- Represents zero or rounds to zero.
Z Less than half the unit of measurement shown.
[1]Including debt for local utilities not shown separately.

Table 20. Capital Outlay of State and Local Governments in Total and for Selected Functions: 1974-75

(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	44 817.3	39 964.2	9 861.1	6 532.3	2 833.6	13 646.1	1 780.8	3 568.6	2 111.4	2 735.1
ALABAMA	665.5	615.6	130.2	54.0	70.2	221.8	31.2	21.0	31.8	18.1
ALASKA	317.5	293.4	53.1	41.8	8.6	114.9	1.5	19.5	10.7	13.4
ARIZONA	689.3	464.6	123.8	78.7	44.3	163.0	15.0	34.8	57.6	165.1
ARKANSAS	365.5	350.5	96.6	56.0	30.7	164.3	7.6	10.8	10.9	4.1
CALIFORNIA	4 107.6	3 367.5	759.1	555.0	203.2	999.8	199.2	294.0	360.0	380.1
COLORADO	668.6	571.1	204.8	148.0	47.5	169.2	13.8	40.7	68.1	29.5
CONNECTICUT	577.8	564.1	104.0	59.6	21.0	172.9	28.4	77.2	10.0	3.7
DELAWARE	112.2	99.4	37.5	17.3	20.1	29.6	2.0	8.2	1.9	10.8
DISTRICT OF COLUMBIA	708.2	187.1	62.9	55.1	7.8	31.4	3.7	29.6	9.0	512.1
FLORIDA	1 904.2	1 714.5	366.0	286.5	77.1	591.7	83.9	134.5	61.5	128.2
GEORGIA	1 028.3	869.8	208.6	153.8	51.2	344.8	58.7	66.1	80.0	78.6
HAWAII	369.0	350.5	59.7	31.7	26.1	85.7	20.8	28.0	18.5	-
IDAHO	188.2	183.6	66.7	48.4	11.9	74.2	6.0	9.4	3.0	1.5
ILLINOIS	2 059.4	1 943.8	593.9	375.8	217.8	729.2	47.0	136.3	75.4	40.1
INDIANA	780.8	758.4	228.6	168.5	58.7	301.9	24.3	80.1	9.3	13.0
IOWA	609.5	584.9	125.1	70.9	51.2	268.7	21.3	61.7	13.3	11.1
KANSAS	452.3	415.1	60.0	36.8	22.7	198.6	13.5	22.8	21.3	15.9
KENTUCKY	646.6	593.7	115.6	47.5	59.5	280.2	18.2	43.3	38.4	14.5
LOUISIANA	839.4	744.8	122.2	81.4	31.4	406.0	29.0	17.5	74.8	19.8
MAINE	150.0	144.0	25.3	21.1	2.4	58.3	9.8	17.6	5.7	0.2
MARYLAND	1 220.6	1 173.7	345.5	246.9	92.4	334.9	29.1	175.5	45.4	1.4
MASSACHUSETTS	1 011.2	909.7	307.7	206.6	68.0	198.8	47.8	103.7	39.2	62.3
MICHIGAN	1 758.7	1 665.3	487.1	359.9	126.3	544.6	55.6	190.2	61.3	30.1
MINNESOTA	970.2	907.9	251.8	177.4	73.5	295.2	25.2	87.3	45.3	15.1
MISSISSIPPI	446.9	424.9	69.6	30.4	34.7	187.4	24.8	25.4	18.0	3.9
MISSOURI	687.9	623.8	128.2	103.1	24.0	282.2	41.9	48.9	15.7	48.3
MONTANA	166.7	158.8	32.9	25.8	5.8	75.0	2.9	12.5	7.7	0.2
NEBRASKA	633.3	407.8	90.2	63.7	25.5	145.2	22.5	57.4	14.6	210.9
NEVADA	164.7	151.9	33.4	24.9	8.3	52.2	9.8	7.3	12.3	0.5
NEW HAMPSHIRE	166.8	156.9	35.7	26.6	9.0	74.4	1.9	10.4	9.5	-
NEW JERSEY	1 110.7	1 083.2	294.8	191.7	102.0	347.1	24.3	97.5	25.1	2.4
NEW MEXICO	251.4	223.9	67.4	44.5	22.6	85.8	10.4	20.8	24.6	2.9
NEW YORK	4 991.0	4 552.2	947.4	490.8	233.7	788.5	303.5	615.7	155.2	283.6
NORTH CAROLINA	907.4	830.0	242.9	165.3	70.1	280.6	44.6	55.4	62.3	15.1
NORTH DAKOTA	132.9	124.0	28.3	18.7	9.5	65.4	2.0	4.3	8.7	0.2
OHIO	1 760.5	1 684.9	427.4	276.3	151.0	519.9	94.7	114.0	53.7	21.4
OKLAHOMA	496.8	466.3	120.5	78.7	37.0	152.9	46.4	14.1	23.6	6.9
OREGON	581.7	519.0	126.8	86.0	37.1	159.8	4.7	72.0	24.5	38.1
PENNSYLVANIA	2 093.6	1 940.6	522.0	400.9	69.5	792.9	33.2	81.7	130.7	21.3
RHODE ISLAND	100.8	99.2	32.1	17.8	11.1	24.5	3.5	11.6	1.5	-
SOUTH CAROLINA	516.2	490.8	132.6	83.8	37.4	150.2	23.3	20.9	20.8	4.6
SOUTH DAKOTA	173.8	166.6	26.7	18.0	8.1	83.0	7.4	3.6	5.1	2.1
TENNESSEE	965.9	834.8	192.9	106.0	63.3	266.1	47.8	96.9	43.3	87.8
TEXAS	2 507.6	2 155.3	505.2	372.2	219.6	838.1	97.3	174.7	182.3	169.9
UTAH	257.3	247.0	86.2	60.7	24.7	80.5	18.9	6.6	7.6	2.6
VERMONT	74.7	73.7	15.1	6.2	6.5	42.3	1.1	1.1	0.8	0.2
VIRGINIA	1 114.4	1 070.9	220.3	158.0	55.2	490.4	31.4	128.5	33.7	9.7
WASHINGTON	1 022.9	750.3	169.3	99.4	67.5	277.4	18.9	72.9	46.6	226.1
WEST VIRGINIA	448.9	440.3	68.3	54.7	8.7	287.1	22.2	10.6	6.4	2.2
WISCONSIN	685.2	661.2	169.3	106.3	61.1	234.2	42.4	90.4	18.7	5.3
WYOMING	156.8	150.8	49.7	43.1	6.6	67.3	6.3	3.6	5.8	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.
[1]Including amounts for categories not shown separately.

Table 21. Revenue and Expenditure of Locally Operated Public Utilities: 1974-75

(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	4 142.2	5 439.9	2 686.0	2 111.4	642.6	6 725.1	9 836.5	6 439.3	2 735.1	662.1
ALABAMA	67.0	82.6	38.3	31.8	12.5	163.6	151.4	129.7	18.1	3.7
ALASKA	7.9	17.7	5.5	10.7	1.5	18.9	29.9	12.8	13.4	3.7
ARIZONA	58.3	97.7	31.8	57.6	8.3	184.4	321.7	126.6	165.1	30.0
ARKANSAS	30.0	33.8	19.0	10.9	3.9	34.8	31.1	26.6	4.1	0.4
CALIFORNIA	661.1	962.8	516.3	360.0	86.5	874.8	1 320.3	803.6	380.1	136.6
COLORADO	87.2	130.7	42.1	68.1	20.5	65.2	91.2	58.2	29.5	3.5
CONNECTICUT	25.9	34.7	21.0	10.0	3.7	33.1	33.1	29.1	3.7	0.3
DELAWARE	5.9	5.9	3.4	1.9	0.6	21.7	27.8	16.1	10.8	1.0
DISTRICT OF COLUMBIA	11.3	24.3	14.0	9.0	1.3	57.1	666.7	105.0	512.1	49.6
FLORIDA	161.3	192.4	96.0	61.5	34.9	418.9	466.9	305.8	128.2	32.9
GEORGIA	113.6	178.1	66.5	80.0	31.6	157.3	226.8	146.6	78.6	1.7
HAWAII	21.7	36.4	15.9	18.5	2.0	-	-	-	-	-
IDAHO	7.8	8.7	5.0	3.0	0.6	6.2	5.4	3.9	1.5	-
ILLINOIS	269.9	272.9	166.4	75.4	31.1	256.7	354.3	307.4	40.1	6.8
INDIANA	52.3	53.8	38.7	9.3	5.8	165.2	167.6	152.3	13.0	2.3
IOWA	42.4	49.5	33.9	13.3	2.2	66.9	73.7	58.8	11.1	3.8
KANSAS	54.7	62.9	33.3	21.3	8.3	80.4	76.5	55.5	15.9	5.1
KENTUCKY	58.0	87.3	35.1	38.4	13.8	103.3	107.3	82.7	14.5	10.1
LOUISIANA	49.2	120.5	34.5	74.8	11.2	92.2	95.0	61.7	19.8	13.5
MAINE	9.6	16.0	7.7	5.7	2.6	1.3	1.4	1.2	0.2	(Z)
MARYLAND	60.0	99.4	37.9	45.4	16.0	9.0	9.4	7.6	1.4	0.3
MASSACHUSETTS	98.8	115.5	68.9	39.2	7.5	192.3	377.0	290.1	62.3	24.6
MICHIGAN	177.2	228.5	140.8	61.3	26.3	143.9	179.0	146.6	30.1	2.3
MINNESOTA	53.6	85.5	35.6	45.3	4.6	110.4	124.7	106.7	15.1	3.0
MISSISSIPPI	27.4	42.0	19.1	18.0	4.9	44.8	37.4	32.5	3.9	1.0
MISSOURI	62.3	68.1	44.0	15.7	8.4	128.1	172.5	117.8	48.3	6.4
MONTANA	9.0	14.6	5.8	7.7	1.0	0.1	0.3	0.2	0.2	-
NEBRASKA	23.1	32.7	16.1	14.6	2.0	355.6	533.3	251.9	210.9	70.6
NEVADA	15.6	26.8	11.0	12.3	3.5	2.2	2.1	1.6	0.5	(Z)
NEW HAMPSHIRE	9.6	16.7	6.6	9.5	0.6	0.6	0.4	0.4	-	-
NEW JERSEY	92.0	107.0	71.4	25.1	10.5	26.0	31.8	25.8	2.4	3.6
NEW MEXICO	20.8	39.6	12.4	24.6	2.6	18.9	18.7	14.6	2.9	1.2
NEW YORK	366.4	389.2	172.3	155.2	61.7	668.9	1 480.2	1 106.1	283.6	90.5
NORTH CAROLINA	89.4	134.7	58.1	62.3	14.2	155.7	137.0	120.5	15.1	1.5
NORTH DAKOTA	9.7	17.4	7.5	8.7	1.2	3.0	2.7	2.4	0.2	0.1
OHIO	188.6	211.1	139.9	53.7	17.5	150.0	177.2	151.8	21.4	4.0
OKLAHOMA	64.8	61.7	30.8	23.6	7.3	43.1	36.2	28.8	6.9	0.5
OREGON	47.0	63.2	33.1	24.5	5.6	51.1	102.2	55.2	38.1	8.8
PENNSYLVANIA	138.5	244.6	90.2	130.7	23.6	138.4	260.1	234.5	21.3	4.3
RHODE ISLAND	14.9	14.5	10.8	1.5	2.2	-	-	-	-	-
SOUTH CAROLINA	44.8	53.8	25.3	20.8	7.7	59.7	49.9	43.8	4.6	1.5
SOUTH DAKOTA	9.0	12.3	6.3	5.1	0.9	10.9	8.9	6.8	2.1	(Z)
TENNESSEE	95.3	122.2	51.5	43.3	27.4	644.6	646.8	545.8	87.8	13.1
TEXAS	335.4	422.6	174.8	182.3	65.5	444.6	497.5	304.5	169.9	23.1
UTAH	24.9	26.0	16.2	7.6	2.1	17.3	13.8	11.1	2.6	0.1
VERMONT	4.6	4.9	3.8	0.8	0.3	13.1	14.1	13.6	0.2	0.2
VIRGINIA	98.8	104.5	57.9	33.7	13.0	81.1	80.0	69.3	9.7	1.1
WASHINGTON	75.8	110.2	50.9	46.6	12.7	339.0	519.8	199.1	226.1	94.5
WEST VIRGINIA	13.5	18.4	10.3	6.4	1.8	2.5	5.4	3.2	2.2	-
WISCONSIN	69.0	72.5	48.2	18.7	5.5	64.6	67.5	61.2	5.3	1.0
WYOMING	7.3	11.5	4.1	5.8	1.5	3.6	2.4	2.3	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 the unit of measurement shown.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1974-75

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				
NATIONAL AVERAGE	1 070.73	220.79	849.94	663.77	241.60	422.17	186.17	1 076.73	187.52	889.21
MEDIAN STATE	1 011.35	229.26	794.81	612.20	213.98	374.82	185.98	1 007.77	191.82	802.57
ALABAMA	827.10	223.58	603.53	414.86	52.95	361.91	188.67	827.11	170.33	656.78
ALASKA	2 291.24	734.76	1 556.48	842.02	215.44	626.58	714.46	2 781.78	833.44	1 948.34
ARIZONA	1 023.50	189.36	834.14	658.05	233.32	424.73	176.08	1 029.09	209.79	819.30
ARKANSAS	759.61	220.53	539.08	405.26	89.60	315.66	133.82	727.55	165.66	561.91
CALIFORNIA	1 315.53	244.63	1 070.90	868.62	373.33	495.29	202.29	1 260.51	158.96	1 101.55
COLORADO	1 110.41	236.15	874.27	630.61	213.99	416.62	243.66	1 119.81	225.36	894.45
CONNECTICUT	1 011.36	190.33	821.03	696.85	351.63	345.22	124.17	1 058.89	182.26	876.64
DELAWARE	1 200.71	225.13	975.57	727.49	127.75	599.74	248.09	1 187.02	171.75	1 015.27
DISTRICT OF COLUMBIA	1 992.37	1 000.56	991.82	759.22	196.79	562.44	192.60	1 898.15	261.28	1 636.87
FLORIDA	879.25	159.32	719.93	521.39	162.59	358.80	198.54	943.55	205.16	738.39
GEORGIA	937.23	231.76	705.47	507.92	162.35	345.57	197.55	924.68	176.56	748.12
HAWAII	1 435.29	336.96	1 098.33	852.49	150.44	702.05	245.84	1 560.14	405.24	1 154.90
IDAHO	936.41	231.10	705.31	528.06	160.20	367.86	177.25	983.84	223.87	759.97
ILLINOIS	1 076.88	195.67	881.21	730.27	280.97	449.30	150.94	1 065.52	174.41	891.11
INDIANA	909.67	138.69	770.98	580.05	231.49	348.56	190.93	827.32	142.80	684.52
IOWA	1 024.61	201.18	823.43	637.45	262.86	374.59	185.98	997.81	203.81	794.00
KANSAS	970.76	187.97	782.78	597.91	253.00	344.90	184.88	949.93	183.12	766.83
KENTUCKY	894.08	229.26	664.81	497.04	94.88	402.16	167.77	837.60	174.82	662.79
LOUISIANA	993.05	224.18	768.87	566.31	85.15	481.16	202.56	945.95	196.47	749.49
MAINE	948.30	256.20	692.10	571.36	230.97	340.39	120.74	937.79	136.01	801.78
MARYLAND	1 145.36	218.81	926.55	727.83	212.65	515.18	198.73	1 243.83	286.41	957.42
MASSACHUSETTS	1 171.23	222.64	948.59	813.59	430.49	383.09	135.01	1 182.52	156.09	1 026.43
MICHIGAN	1 129.12	232.00	897.12	681.77	291.68	390.08	215.35	1 190.90	181.86	1 009.04
MINNESOTA	1 240.55	244.96	995.59	754.31	231.18	523.13	241.28	1 199.03	231.25	967.78
MISSISSIPPI	856.51	245.43	611.08	445.96	97.22	348.74	165.11	832.68	181.10	651.38
MISSOURI	839.01	175.39	663.61	522.89	183.87	339.02	140.73	828.74	130.97	697.76
MONTANA	1 126.22	297.39	828.82	612.20	303.76	308.45	216.62	1 078.86	212.31	866.55
NEBRASKA	984.77	189.95	794.82	577.17	280.78	296.39	217.65	1 031.60	263.80	767.80
NEVADA	1 289.38	229.75	1 059.64	770.28	253.30	516.97	289.36	1 296.04	256.61	1 039.43
NEW HAMPSHIRE	863.13	199.66	663.46	525.22	315.04	210.18	138.24	923.67	191.83	731.84
NEW JERSEY	1 081.76	191.27	890.48	725.48	412.59	312.89	165.00	1 106.78	148.06	958.72
NEW MEXICO	1 102.25	298.60	803.65	548.01	95.48	452.53	255.64	997.79	195.22	802.57
NEW YORK	1 539.28	276.27	1 263.01	1 025.09	368.72	656.37	237.92	1 611.14	251.23	1 359.91
NORTH CAROLINA	843.87	223.10	620.77	485.46	117.71	367.75	135.31	825.63	152.27	673.36
NORTH DAKOTA	1 183.20	253.70	929.50	613.45	191.70	421.75	316.05	1 044.01	195.25	848.76
OHIO	870.08	163.94	706.15	533.82	202.21	331.61	172.33	894.40	156.61	737.79
OKLAHOMA	905.91	230.66	675.25	481.82	116.98	364.84	193.43	873.00	171.94	701.06
OREGON	1 189.50	315.89	873.61	634.90	277.02	357.88	238.71	1 212.48	226.84	985.65
PENNSYLVANIA	974.75	200.91	773.84	636.43	163.28	473.15	137.41	1 007.78	164.08	843.69
RHODE ISLAND	1 037.08	249.04	788.03	644.79	269.96	374.83	143.25	1 043.87	107.05	936.82
SOUTH CAROLINA	823.72	198.12	625.60	445.67	100.62	345.05	179.92	872.68	174.17	698.51
SOUTH DAKOTA	1 008.57	280.00	728.57	542.86	266.69	276.17	185.71	1 001.61	243.94	757.83
TENNESSEE	813.92	199.95	613.97	450.64	116.79	333.85	163.33	858.56	199.32	659.24
TEXAS	867.03	179.50	687.53	515.18	191.48	323.70	172.35	838.04	176.13	661.91
UTAH	949.22	254.91	694.31	505.96	151.80	354.16	188.35	961.61	204.77	756.84
VERMONT	1 214.23	335.72	878.51	699.38	299.29	400.08	179.13	1 152.01	156.46	995.55
VIRGINIA	929.16	200.36	728.80	562.95	157.46	405.50	165.85	974.19	215.59	758.60
WASHINGTON	1 167.74	250.12	917.62	675.71	229.88	445.83	241.91	1 169.97	211.70	958.27
WEST VIRGINIA	937.92	280.26	657.66	532.70	100.82	431.88	124.96	891.51	244.19	647.32
WISCONSIN	1 100.82	199.50	901.32	719.16	271.09	448.07	182.16	1 091.17	143.52	947.64
WYOMING	1 388.38	379.97	1 008.41	696.82	283.06	413.75	311.60	1 371.17	403.23	967.94

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1974-75—Continued

State	Direct general expenditure--Continued										
	Education								Highways		
	Total	Capital outlay	Other than capital outlay	Local schools			Institutions of higher education	Other education	Total	Capital outlay	Other than capital outlay
				Total	Capital outlay	Other than capital outlay					
NATIONAL AVERAGE	412.24	46.27	365.97	288.50	30.65	257.85	101.83	21.91	105.70	64.03	41.67
MEDIAN STATE	400.72	44.55	353.59	273.75	30.33	245.53	107.32	20.44	114.23	69.98	43.44
ALABAMA	327.48	36.03	291.46	184.77	14.95	169.83	111.35	31.36	97.29	61.37	35.92
ALASKA	854.89	150.93	703.97	624.95	118.70	506.25	157.90	72.05	415.47	326.32	89.15
ARIZONA	447.05	55.64	391.40	284.79	35.38	249.41	147.68	14.58	110.45	73.31	37.14
ARKANSAS	289.01	45.67	243.34	187.00	26.46	160.54	76.00	26.01	116.47	77.67	38.80
CALIFORNIA	456.49	35.83	420.66	321.68	26.20	295.49	124.19	10.62	79.89	47.19	32.70
COLORADO	515.79	80.82	434.97	339.53	58.42	281.11	161.01	15.25	110.93	66.76	44.16
CONNECTICUT	383.38	33.60	349.78	290.84	19.27	271.57	65.36	27.18	99.31	55.86	43.45
DELAWARE	549.41	64.83	484.59	338.37	29.94	308.43	170.64	40.41	103.77	51.09	52.67
DISTRICT OF COLUMBIA	464.41	87.89	376.53	394.97	76.97	317.99	69.45	-	75.11	43.82	31.29
FLORIDA	365.59	43.79	321.79	268.60	34.28	234.32	84.34	12.64	98.81	70.81	28.00
GEORGIA	332.43	42.34	290.09	234.96	31.23	203.73	81.75	15.73	104.56	69.99	34.57
HAWAII	442.54	69.00	373.53	266.29	36.70	229.59	163.25	13.00	139.17	99.06	40.11
IDAHO	400.73	81.34	319.38	267.12	59.08	208.04	106.42	27.18	158.51	90.50	68.01
ILLINOIS	440.30	53.29	387.01	311.64	33.72	277.92	107.33	21.33	107.43	65.43	42.00
INDIANA	391.73	43.04	348.69	259.72	31.73	227.99	109.07	22.94	91.15	56.85	34.31
IOWA	433.80	43.58	390.22	287.34	24.69	262.65	127.95	18.51	164.74	93.63	71.11
KANSAS	390.35	26.46	363.89	261.92	16.24	245.68	117.47	10.96	142.01	85.86	56.15
KENTUCKY	333.69	34.05	299.64	203.42	13.98	189.44	101.47	28.79	120.87	82.50	38.37
LOUISIANA	337.87	32.25	305.63	246.18	21.47	224.71	76.49	15.21	155.82	107.10	48.73
MAINE	339.66	23.88	315.78	240.86	19.93	220.93	76.08	22.72	125.15	55.04	70.11
MARYLAND	489.90	84.31	405.59	348.76	60.24	288.52	113.40	27.75	111.89	81.73	30.17
MASSACHUSETTS	405.34	52.80	352.54	317.60	35.46	282.14	62.57	25.17	77.46	34.11	43.35
MICHIGAN	484.55	53.20	431.36	334.68	39.30	295.38	124.34	25.54	91.53	59.48	32.05
MINNESOTA	494.17	64.14	430.03	347.32	45.18	302.14	129.98	16.87	136.64	75.19	61.45
MISSISSIPPI	309.77	29.65	280.13	187.82	12.96	174.85	100.21	21.75	135.59	79.88	55.72
MISSOURI	337.33	26.91	310.43	248.77	21.64	227.13	77.26	11.31	114.24	59.25	54.98
MONTANA	473.00	44.03	428.97	336.70	34.45	302.25	115.30	21.01	162.42	100.20	62.22
NEBRASKA	405.84	58.34	347.50	281.55	41.18	240.37	109.05	15.24	152.78	93.90	58.88
NEVADA	395.55	56.39	339.16	287.57	42.03	245.54	93.84	14.14	153.86	88.23	65.63
NEW HAMPSHIRE	358.96	43.62	315.34	247.53	32.51	215.01	92.98	18.45	155.21	90.98	64.23
NEW JERSEY	432.29	40.30	391.99	329.86	26.20	303.66	74.23	28.20	87.03	47.45	39.58
NEW MEXICO	453.07	58.78	394.29	308.32	38.77	269.55	126.36	18.39	131.55	74.79	56.75
NEW YORK	494.63	52.29	442.34	366.60	27.09	339.51	91.12	36.91	84.91	43.52	41.39
NORTH CAROLINA	380.20	44.56	335.64	252.63	30.32	222.31	112.63	14.93	87.33	51.48	35.86
NORTH DAKOTA	426.37	44.58	381.79	272.22	29.41	242.82	133.71	20.44	172.42	103.01	69.40
OHIO	351.10	39.73	311.37	250.23	25.68	224.55	91.01	9.86	85.63	48.32	37.31
OKLAHOMA	331.78	44.44	287.34	221.74	29.02	192.72	92.39	17.65	108.52	56.38	52.14
OREGON	475.08	55.40	419.68	319.45	37.59	281.87	136.18	19.45	128.29	69.85	58.44
PENNSYLVANIA	379.55	44.14	335.41	282.07	33.90	248.17	52.65	44.83	108.29	67.04	41.25
RHODE ISLAND	397.17	34.67	362.50	256.94	19.19	237.75	99.95	40.27	58.31	26.44	31.87
SOUTH CAROLINA	362.57	47.05	315.52	225.30	29.75	195.55	89.43	47.84	81.42	53.31	28.10
SOUTH DAKOTA	392.68	39.08	353.59	265.23	26.30	238.93	113.31	14.14	189.89	121.47	68.42
TENNESSEE	325.12	46.06	279.06	205.13	25.32	179.82	90.98	29.01	111.39	68.32	43.07
TEXAS	362.86	48.64	314.22	249.20	30.41	218.78	102.73	10.94	99.97	68.49	31.48
UTAH	490.40	71.46	418.94	303.76	50.37	253.40	170.87	15.76	101.87	66.79	35.08
VERMONT	452.06	32.00	420.07	273.76	13.20	260.56	141.91	36.39	168.62	89.77	78.84
VIRGINIA	388.42	44.35	344.06	265.87	31.81	234.06	96.99	25.56	137.65	98.73	38.92
WASHINGTON	482.23	47.78	434.45	305.22	28.04	277.18	155.43	21.58	132.65	78.27	54.38
WEST VIRGINIA	322.41	37.90	284.51	234.34	30.33	204.01	67.93	20.14	217.55	159.25	58.30
WISCONSIN	460.63	36.74	423.89	294.87	23.08	271.79	150.51	15.25	124.15	50.84	73.31
WYOMING	589.26	132.98	456.29	421.03	115.11	305.92	144.53	23.70	252.71	179.91	72.80

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1974-75—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	
NATIONAL AVERAGE	127.58	88.43	8.36	80.07	39.35	16.21	24.69	16.74	7.95	9.97
MEDIAN STATE	97.67	72.49	7.65	64.19	30.88	12.64	21.41	13.87	6.40	8.38
ALABAMA	82.83	89.89	8.63	81.26	23.05	9.90	8.97	5.81	3.16	8.04
ALASKA	127.91	82.12	4.23	77.89	65.24	32.70	66.01	55.27	10.75	12.14
ARIZONA	41.84	68.51	6.76	61.75	54.35	14.95	21.05	15.63	5.42	16.43
ARKANSAS	78.97	63.39	3.58	59.81	18.21	6.92	9.04	5.12	3.92	5.33
CALIFORNIA	188.72	98.56	9.40	89.16	56.14	25.16	21.88	13.88	8.00	8.39
COLORADO	107.15	74.23	5.46	68.76	39.07	15.33	27.90	16.04	11.86	5.75
CONNECTICUT	116.08	64.97	9.19	55.79	39.71	23.68	33.98	24.95	9.02	8.99
DELAWARE	102.54	67.67	3.48	64.19	34.35	7.19	24.50	14.24	10.26	7.54
DISTRICT OF COLUMBIA	330.08	180.28	5.21	175.07	138.72	41.33	60.64	41.40	19.24	34.70
FLORIDA	55.25	94.44	10.04	84.40	43.05	13.22	24.45	16.09	8.36	13.04
GEORGIA	102.04	136.10	11.92	124.18	29.75	12.01	19.50	13.43	6.08	12.64
HAWAII	150.62	109.96	24.08	85.89	46.92	22.92	39.23	32.35	6.88	9.58
IDAHO	76.08	75.59	7.32	68.28	23.95	9.81	15.58	11.48	4.10	6.32
ILLINOIS	143.25	67.02	4.22	62.80	46.32	16.68	24.86	12.23	12.64	9.80
INDIANA	68.21	74.46	4.58	69.88	24.29	11.89	25.37	15.08	10.30	4.77
IOWA	89.08	72.50	7.43	65.06	25.91	8.55	28.69	21.49	7.20	7.44
KANSAS	86.85	69.93	5.97	63.95	24.42	11.37	16.18	10.04	6.13	6.10
KENTUCKY	97.68	51.55	5.37	46.18	27.86	10.01	17.82	12.75	5.07	6.58
LOUISIANA	85.41	91.24	7.65	83.58	30.88	12.18	10.48	4.62	5.86	10.03
MAINE	139.63	42.72	9.28	33.44	23.31	15.54	21.18	16.59	4.59	3.32
MARYLAND	111.10	83.29	7.09	76.20	46.41	20.98	52.19	42.82	9.37	17.45
MASSACHUSETTS	213.38	88.11	8.20	79.91	47.72	33.49	22.61	17.80	4.81	10.25
MICHIGAN	179.06	89.64	6.07	83.57	43.52	16.93	33.62	20.77	12.85	9.44
MINNESOTA	155.45	82.34	6.43	75.91	28.29	10.73	31.78	22.25	9.54	5.26
MISSISSIPPI	77.28	86.58	10.56	76.02	22.80	8.03	13.71	10.82	2.89	6.15
MISSOURI	76.93	77.54	8.79	68.75	33.82	11.92	16.63	10.28	6.36	4.80
MONTANA	81.31	52.55	3.94	48.61	26.91	9.29	20.90	16.75	4.15	8.08
NEBRASKA	88.76	84.69	14.54	70.15	26.75	10.65	43.62	37.15	6.47	8.00
NEVADA	76.36	124.77	16.48	108.29	74.27	31.76	21.05	12.40	8.64	3.25
NEW HAMPSHIRE	107.22	42.05	2.34	39.72	27.27	17.00	17.17	12.70	4.46	4.53
NEW JERSEY	138.74	60.59	3.33	57.26	50.45	19.04	23.38	13.33	10.05	10.60
NEW MEXICO	78.02	67.81	9.10	58.72	34.82	11.95	21.42	18.16	3.25	10.46
NEW YORK	231.62	191.47	16.75	174.72	58.90	21.10	41.29	33.98	7.32	19.67
NORTH CAROLINA	69.31	68.00	8.18	59.83	27.42	10.07	15.52	10.16	5.36	11.06
NORTH DAKOTA	76.90	38.66	3.10	35.56	20.42	6.82	10.38	6.79	3.59	6.12
OHIO	98.30	68.59	8.80	59.79	34.31	16.88	21.80	10.60	11.20	8.44
OKLAHOMA	110.22	77.46	17.10	60.36	23.47	12.65	8.39	5.18	3.20	7.93
OREGON	106.59	60.81	2.06	58.75	36.78	19.07	43.78	31.45	12.34	3.38
PENNSYLVANIA	144.33	66.96	2.81	64.16	35.13	9.62	15.08	6.91	8.17	8.86
RHODE ISLAND	181.36	81.19	3.75	77.45	36.51	27.34	25.60	12.47	13.13	7.51
SOUTH CAROLINA	60.73	101.03	8.27	92.76	28.77	6.06	11.78	7.42	4.36	9.78
SOUTH DAKOTA	86.38	51.79	10.83	40.96	21.64	6.09	8.57	5.33	3.24	3.11
TENNESSEE	72.64	92.05	11.42	80.63	27.46	15.54	27.69	23.13	4.56	11.59
TEXAS	72.59	68.66	7.95	60.71	28.12	12.88	19.29	14.28	5.01	8.90
UTAH	70.60	66.17	15.68	50.49	23.34	9.63	10.65	5.47	5.18	5.39
VERMONT	148.77	63.08	2.28	60.80	24.17	11.38	8.71	2.31	6.40	4.35
VIRGINIA	89.37	62.75	6.31	56.44	33.24	13.74	34.33	25.88	8.45	10.56
WASHINGTON	111.77	63.12	5.33	57.79	38.36	17.70	29.28	20.57	8.70	8.92
WEST VIRGINIA	69.35	65.35	12.33	53.03	17.32	6.76	11.83	5.89	5.95	4.27
WISCONSIN	151.35	70.65	9.21	61.44	34.27	16.68	30.52	19.62	10.90	9.55
WYOMING	50.73	119.01	16.73	102.28	30.76	8.74	13.51	9.56	3.95	8.83

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1974-75—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
NATIONAL AVERAGE	16.24	16.86	23.68	41.21	154.55	1 038.02	945.18	512.23	534.36
MEDIAN STATE	12.10	16.39	21.90	30.71	136.60	902.48	827.68	359.48	511.93
ALABAMA	12.60	9.16	13.20	29.43	115.26	786.95	762.70	232.13	354.74
ALASKA	25.00	66.12	120.39	155.10	758.67	3 493.24	3 433.05	784.72	2 459.49
ARIZONA	24.30	22.07	26.64	23.49	157.97	923.38	914.27	514.34	543.12
ARKANSAS	4.02	14.04	11.44	19.87	90.89	514.47	485.49	202.94	297.68
CALIFORNIA	27.47	23.63	34.35	29.40	210.41	947.80	929.61	853.19	615.29
COLORADO	23.75	23.20	29.79	21.56	125.36	766.78	743.91	545.86	584.00
CONNECTICUT	16.52	16.32	24.12	65.09	166.76	1 566.22	1 320.03	368.45	434.39
DELAWARE	12.10	21.82	33.85	73.86	148.41	1 680.23	1 614.24	159.97	551.77
DISTRICT OF COLUMBIA	30.81	19.51	55.56	73.51	393.47	3 235.40	2 938.60	111.33	1 232.68
FLORIDA	24.09	16.78	27.56	29.07	138.20	784.10	768.55	278.52	511.94
GEORGIA	10.37	13.72	19.70	28.52	103.34	763.70	733.66	357.01	366.75
HAWAII	36.31	23.02	41.08	67.21	431.58	1 678.22	1 602.28	792.00	667.27
IDAHO	8.15	22.73	20.26	10.13	156.01	306.88	286.32	261.45	500.33
ILLINOIS	20.86	13.49	22.74	36.06	116.71	921.94	813.18	435.09	482.11
INDIANA	9.10	12.44	14.04	20.93	78.94	501.37	476.64	176.15	414.20
IOWA	11.83	16.33	20.56	17.02	101.36	455.20	439.12	292.74	467.26
KANSAS	8.51	16.56	20.08	25.49	132.09	806.39	755.22	243.03	548.12
KENTUCKY	5.88	10.21	12.36	41.08	102.03	1 135.00	1 107.24	292.08	570.74
LOUISIANA	11.46	18.34	18.58	42.65	121.01	1 053.68	1 043.41	467.29	454.33
MAINE	6.00	15.85	20.50	30.53	154.39	742.08	697.11	191.92	342.29
MARYLAND	29.84	24.69	24.89	46.71	184.48	1 238.60	1 196.13	501.34	317.09
MASSACHUSETTS	12.31	16.25	25.67	50.62	179.32	1 321.23	1 061.38	273.39	414.18
MICHIGAN	14.40	15.41	28.71	39.29	144.80	926.02	879.61	496.12	453.77
MINNESOTA	21.56	16.40	24.74	45.48	146.18	1 065.12	1 011.31	427.28	800.80
MISSISSIPPI	5.54	9.93	14.73	26.71	115.84	646.50	626.39	222.73	268.24
MISSOURI	13.98	11.14	16.95	23.30	90.15	591.64	571.19	320.20	369.08
MONTANA	7.80	29.52	25.89	23.17	158.02	527.09	521.70	374.97	849.67
NEBRASKA	16.21	17.03	22.27	25.02	129.99	1 502.22	1 459.37	155.43	743.07
NEVADA	41.68	37.40	38.84	42.22	255.03	1 007.26	998.44	662.14	644.47
NEW HAMPSHIRE	8.06	13.32	21.59	29.85	121.44	742.68	641.13	300.79	231.47
NEW JERSEY	17.34	15.99	29.96	56.52	164.85	1 208.26	1 078.57	505.88	534.40
NEW MEXICO	10.92	22.30	27.64	15.88	111.95	565.73	559.84	359.49	1 129.46
NEW YORK	20.80	18.22	31.96	106.42	290.14	2 193.80	1 697.07	1 164.66	785.77
NORTH CAROLINA	8.62	13.77	16.45	13.81	104.07	426.92	386.82	468.76	390.23
NORTH DAKOTA	10.66	17.59	17.09	17.49	223.09	444.99	432.99	196.49	853.32
OHIO	11.00	13.49	18.90	30.71	135.24	754.64	646.34	790.97	381.41
OKLAHOMA	10.16	11.79	16.66	33.08	120.90	841.50	819.34	177.14	625.21
OREGON	16.36	31.28	30.65	44.23	216.17	1 266.96	1 227.21	482.59	1 167.65
PENNSYLVANIA	10.44	15.92	21.23	55.78	136.60	1 238.16	1 175.49	453.46	394.08
RHODE ISLAND	7.81	20.24	23.48	44.51	132.83	993.61	862.19	371.81	335.07
SOUTH CAROLINA	5.64	12.57	14.25	27.52	153.57	670.20	656.34	399.90	319.85
SOUTH DAKOTA	9.27	22.86	21.48	9.82	178.04	285.43	279.49	156.42	577.35
TENNESSEE	12.18	13.67	16.20	30.36	102.67	902.49	850.47	293.91	387.54
TEXAS	11.62	12.82	15.11	32.73	92.51	916.34	901.01	299.05	691.06
UTAH	15.43	16.20	18.53	12.00	121.39	455.38	454.55	298.51	370.83
VERMONT	5.39	21.81	24.99	61.12	157.57	1 334.02	1 271.91	298.26	702.18
VIRGINIA	13.93	17.98	18.06	31.02	123.14	736.58	668.60	278.36	419.26
WASHINGTON	23.36	24.45	23.28	43.73	171.11	1 793.17	1 765.75	562.22	825.47
WEST VIRGINIA	5.76	13.56	12.69	36.95	107.72	871.93	827.68	384.34	530.36
WISCONSIN	19.38	16.15	21.90	28.41	107.53	684.07	660.34	626.46	376.69
WYOMING	9.33	28.56	22.95	40.32	196.46	1 022.11	1 022.11	353.97	1 129.99

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: 1974-75

(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	228 194.9	47 053.8	96 784.2	84 356.9	20.6	42.4	37.0	[1]83 543.4	144 651.4	36.6	63.4
ALABAMA	2 989.1	808.0	1 402.3	778.9	27.0	46.9	26.1	1 537.3	1 451.8	51.4	48.6
ALASKA	806.5	258.6	376.1	171.7	32.1	46.6	21.3	467.7	338.8	58.0	42.0
ARIZONA	2 276.3	421.1	1 109.6	745.5	18.5	48.7	32.8	817.6	1 458.7	35.9	64.1
ARKANSAS	1 607.3	466.6	755.4	385.3	29.0	47.0	24.0	837.8	769.5	52.1	47.9
CALIFORNIA	27 869.6	5 182.5	10 998.8	11 688.2	18.6	39.5	41.9	8 221.4	19 648.2	29.5	70.5
COLORADO	2 813.8	598.4	1 174.2	1 041.2	21.3	41.7	37.0	1 094.2	1 719.6	38.9	61.1
CONNECTICUT	3 130.1	589.1	1 281.9	1 259.2	18.8	41.0	40.2	1 379.4	1 750.8	44.1	55.9
DELAWARE	695.2	130.4	429.9	135.0	18.8	61.8	19.4	381.7	313.5	54.9	45.1
DISTRICT OF COLUMBIA	1 397.9	716.4	(X)	681.5	51.2	(X)	48.8	(X)	1 397.9	(X)	100.0
FLORIDA	7 347.9	1 331.5	3 229.7	2 786.7	18.1	44.0	37.9	2 387.9	4 960.0	32.5	67.5
GEORGIA	4 616.8	1 141.6	1 807.6	1 667.5	24.7	39.2	36.1	2 035.6	2 581.2	44.1	55.9
HAWAII	1 241.5	291.5	733.0	217.1	23.5	59.0	17.5	956.3	285.2	77.0	23.0
IDAHO	767.9	189.5	364.1	214.2	24.7	47.4	27.9	372.7	395.2	48.5	51.5
ILLINOIS	12 001.8	2 180.7	5 572.2	4 748.9	18.2	42.3	39.6	4 528.1	7 473.7	37.7	62.3
INDIANA	4 831.3	736.6	2 322.4	1 772.2	15.2	48.1	36.7	1 860.6	2 970.7	38.5	61.5
IOWA	2 940.6	577.4	1 296.5	1 066.8	19.6	44.1	36.3	1 130.1	1 810.5	38.4	61.6
KANSAS	2 200.7	426.1	943.7	830.9	19.4	42.9	37.8	925.5	1 275.2	42.1	57.9
KENTUCKY	3 036.3	778.6	1 554.4	703.3	25.6	51.2	23.2	1 731.5	1 304.7	57.0	43.0
LOUISIANA	3 764.6	849.9	1 920.6	994.2	22.6	51.0	26.4	1 825.8	1 938.8	48.5	51.5
MAINE	1 004.2	271.3	461.0	272.0	27.0	45.9	27.1	556.2	448.0	55.4	44.6
MARYLAND	4 693.7	896.7	2 122.0	1 675.0	19.1	45.2	35.7	1 482.7	3 211.0	31.6	68.4
MASSACHUSETTS	6 825.9	1 297.5	2 606.4	2 922.0	19.0	38.2	42.8	2 642.2	4 183.7	38.7	61.3
MICHIGAN	10 339.3	2 124.4	4 267.9	3 947.0	20.5	41.3	38.2	3 846.9	6 492.4	37.2	62.8
MINNESOTA	4 870.4	961.7	2 409.7	1 499.0	19.7	49.5	30.8	1 804.1	3 066.3	37.0	63.0
MISSISSIPPI	2 009.4	575.8	958.3	475.3	28.7	47.7	23.7	969.2	1 040.2	48.2	51.8
MISSOURI	3 996.2	835.4	1 513.6	1 647.2	20.9	37.9	41.2	1 548.1	2 448.1	38.7	61.3
MONTANA	842.4	222.5	316.8	303.1	26.4	37.6	36.0	388.2	454.2	46.1	53.9
NEBRASKA	1 522.4	293.7	544.7	684.1	19.3	35.8	44.9	578.5	944.0	38.0	62.0
NEVADA	763.3	136.0	324.4	302.9	17.8	42.5	39.7	306.2	457.1	40.1	59.9
NEW HAMPSHIRE	706.0	163.3	237.2	305.6	23.1	33.6	43.3	311.1	395.0	44.1	55.9
NEW JERSEY	7 914.1	1 399.4	2 658.2	3 856.6	17.7	33.6	48.7	2 410.5	5 503.6	30.5	69.5
NEW MEXICO	1 264.3	342.5	728.8	193.0	27.1	57.6	15.3	691.8	572.5	54.7	45.3
NEW YORK	27 891.8	5 006.0	10 695.9	12 189.8	17.9	38.3	43.7	4 776.1	23 115.6	17.1	82.9
NORTH CAROLINA	4 599.9	1 216.1	2 251.0	1 132.8	26.4	48.9	24.6	1 903.7	2 696.2	41.4	58.6
NORTH DAKOTA	751.3	161.1	408.2	182.0	21.4	54.3	24.2	434.2	317.1	57.8	42.2
OHIO	9 361.2	1 763.8	3 734.2	3 863.2	18.8	39.9	41.3	3 284.4	6 076.8	35.1	64.9
OKLAHOMA	2 456.8	625.6	1 143.5	687.8	25.5	46.5	28.0	1 248.2	1 208.6	50.8	49.2
OREGON	2 721.6	722.8	1 051.8	947.1	26.6	38.6	34.8	1 158.4	1 563.2	42.6	57.4
PENNSYLVANIA	11 528.4	2 376.2	5 371.3	3 780.8	20.6	46.6	32.8	4 786.8	6 741.5	41.5	58.5
RHODE ISLAND	961.4	230.9	452.3	278.2	24.0	47.0	28.9	533.2	428.2	55.5	44.5
SOUTH CAROLINA	2 321.2	558.3	1 233.4	529.6	24.1	53.1	22.8	1 259.4	1 061.9	54.3	45.7
SOUTH DAKOTA	688.9	191.2	248.6	249.0	27.8	36.1	36.2	340.2	348.7	49.4	50.6
TENNESSEE	3 408.7	837.4	1 384.5	1 186.8	24.6	40.6	34.8	1 413.2	1 995.5	41.5	53.5
TEXAS	10 609.9	2 196.5	4 536.8	3 876.5	20.7	42.8	36.5	4 575.7	6 034.2	43.1	56.9
UTAH	1 144.8	307.4	520.9	316.5	26.9	45.5	27.6	556.1	588.7	48.6	51.4
VERMONT	571.9	158.1	254.6	159.2	27.6	44.5	27.8	334.4	237.4	58.5	41.5
VIRGINIA	4 615.2	995.2	2 137.9	1 482.1	21.6	46.3	32.1	2 045.2	2 570.0	44.3	55.7
WASHINGTON	4 138.5	886.4	1 861.0	1 391.0	21.4	45.0	33.6	1 820.7	2 317.8	44.0	56.0
WEST VIRGINIA	1 691.1	505.3	852.7	333.1	29.9	50.4	19.7	1 029.4	661.7	60.9	39.1
WISCONSIN	5 071.5	919.1	2 518.2	1 634.2	18.1	49.7	32.2	1 756.4	3 315.1	34.6	65.4
WYOMING	519.3	142.1	206.3	170.8	27.4	39.7	32.9	261.9	257.4	50.4	49.6

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

X Not applicable.

[1]Data not adjusted for Federal receipts of $1,244 million from State governments (mainly for Supplemental Security Income Program).

Table 24. Relation of Selected Items of State and Local Government Finances to Personal Income: 1974-75

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			
NATIONAL AVERAGE	198.15	40.86	157.29	122.84	44.71	34.45	199.26	76.29	53.39	19.56	23.61	16.36
MEDIAN STATE	199.03	44.88	152.50	116.55	39.26	36.99	204.88	76.68	53.44	23.68	19.27	14.81
ALABAMA	198.27	53.60	144.68	99.45	12.69	45.23	198.27	78.50	44.29	23.32	19.86	21.55
ALASKA	338.87	108.67	230.20	124.53	31.86	105.67	411.42	126.44	92.43	61.45	18.92	12.15
ARIZONA	206.20	38.15	168.05	132.58	47.01	35.48	207.33	90.07	57.38	22.25	8.43	13.80
ARKANSAS	185.61	53.88	131.72	99.02	21.89	32.70	177.77	70.62	45.69	28.46	19.30	15.49
CALIFORNIA	220.98	41.09	179.89	145.91	62.71	33.98	211.74	76.68	54.04	13.42	31.70	16.56
COLORADO	204.42	43.47	160.94	116.09	39.39	44.85	206.15	94.95	62.50	20.42	19.72	13.66
CONNECTICUT	157.03	29.55	127.47	108.19	54.59	19.28	164.41	59.52	45.16	15.42	18.02	10.09
DELAWARE	192.37	36.07	156.30	116.55	20.47	39.75	190.17	88.02	54.21	16.62	16.43	10.84
DISTRICT OF COLUMBIA	274.47	140.66	133.81	106.73	27.67	27.08	266.85	65.29	55.53	10.56	46.40	25.34
FLORIDA	167.70	30.39	137.31	99.44	31.01	37.87	179.96	69.73	51.23	18.85	10.54	18.01
GEORGIA	199.03	49.22	149.82	107.86	34.48	41.95	196.37	70.60	49.90	22.20	21.67	28.90
HAWAII	243.20	57.10	186.10	144.45	25.49	41.65	264.35	74.98	45.12	23.58	25.52	18.63
IDAHO	195.43	48.23	147.20	110.21	33.43	36.99	205.33	83.63	55.75	33.08	15.88	15.78
ILLINOIS	172.55	31.42	141.52	117.28	45.12	24.24	171.12	70.71	50.05	17.25	23.01	10.76
INDIANA	174.85	26.66	148.19	111.49	44.49	36.70	159.02	75.30	49.92	17.52	13.11	14.31
IOWA	195.10	38.31	156.80	121.38	50.05	35.41	190.00	82.60	54.72	31.37	16.96	13.80
KANSAS	176.27	34.13	142.14	108.57	45.94	33.57	172.49	70.88	47.56	25.79	15.77	12.70
KENTUCKY	203.61	52.21	151.40	113.19	21.61	38.21	190.75	75.99	46.33	27.53	22.24	11.74
LOUISIANA	227.77	51.42	176.35	129.89	19.53	46.46	216.97	77.50	56.47	35.74	19.59	20.93
MAINE	208.96	56.45	152.50	125.90	50.89	26.60	206.64	74.84	53.07	27.58	30.77	9.41
MARYLAND	192.93	36.86	156.07	122.60	35.82	33.47	209.51	82.52	58.75	18.85	18.71	14.03
MASSACHUSETTS	204.42	38.86	165.57	142.00	75.14	23.56	206.40	70.75	55.43	13.52	37.24	15.38
MICHIGAN	193.19	39.69	153.49	116.65	49.91	36.85	203.76	82.90	57.26	15.66	30.64	15.34
MINNESOTA	229.33	45.28	184.04	139.44	42.73	44.60	221.65	91.35	64.21	25.26	28.74	15.22
MISSISSIPPI	227.33	65.14	162.19	118.37	25.80	43.82	221.00	82.22	49.85	35.99	20.51	22.98
MISSOURI	166.12	34.73	131.39	103.53	36.41	27.86	164.09	66.79	49.25	22.62	15.23	15.35
MONTANA	231.24	61.06	170.18	125.70	62.37	44.48	221.52	97.12	69.13	33.35	16.70	10.79
NEBRASKA	186.94	36.06	150.88	109.57	53.30	41.32	195.83	77.04	53.45	29.00	16.85	16.08
NEVADA	221.44	39.46	181.99	132.29	43.50	49.70	222.59	67.93	49.39	26.42	13.11	21.43
NEW HAMPSHIRE	176.73	40.88	135.85	107.54	64.51	28.31	189.13	73.50	50.68	31.78	21.95	8.61
NEW JERSEY	172.84	30.56	142.28	115.91	65.92	26.36	176.83	69.07	52.70	13.90	22.17	9.68
NEW MEXICO	272.36	73.78	198.57	135.41	23.59	63.17	246.55	111.95	76.18	32.50	19.28	16.76
NEW YORK	250.06	44.88	205.18	166.53	59.90	38.65	261.73	80.35	59.55	13.79	37.63	31.10
NORTH CAROLINA	183.87	48.61	135.26	105.78	25.65	29.48	179.90	82.84	55.05	19.03	15.10	14.82
NORTH DAKOTA	211.29	45.30	165.98	109.54	34.23	56.44	186.43	76.14	48.61	30.79	13.73	6.90
OHIO	158.01	29.77	128.24	96.94	36.72	31.29	162.42	63.76	45.44	15.55	17.85	12.46
OKLAHOMA	197.99	50.41	147.58	105.30	25.57	42.27	190.79	72.51	48.46	23.72	24.09	16.93
OREGON	227.31	60.37	166.94	121.33	52.94	45.62	231.70	90.79	61.05	24.52	20.37	11.62
PENNSYLVANIA	178.81	36.86	141.96	116.75	29.95	25.21	184.87	69.63	51.74	19.87	26.48	12.28
RHODE ISLAND	192.04	46.12	145.93	119.40	49.99	26.53	193.30	73.55	47.58	10.80	33.58	15.04
SOUTH CAROLINA	193.39	46.51	146.87	104.63	23.62	42.24	204.88	85.12	52.89	19.11	14.26	23.72
SOUTH DAKOTA	215.60	59.86	155.75	116.05	57.01	39.70	214.12	83.94	56.70	40.59	18.47	11.07
TENNESSEE	181.42	44.57	136.85	100.45	26.03	36.40	191.37	72.47	45.72	24.83	16.19	20.52
TEXAS	177.81	36.81	141.00	105.65	39.27	35.35	171.87	74.42	51.11	20.50	14.89	14.08
UTAH	218.17	58.59	159.58	116.29	34.89	43.29	221.02	112.72	69.82	23.42	16.23	15.21
VERMONT	268.37	74.20	194.17	154.58	66.15	39.59	254.62	99.92	60.51	37.27	32.88	13.94
VIRGINIA	176.12	37.98	138.14	106.70	29.85	31.44	184.65	73.62	50.39	26.09	16.94	11.89
WASHINGTON	208.50	44.66	163.84	120.65	41.04	43.19	208.90	86.10	54.50	23.68	19.96	11.27
WEST VIRGINIA	216.00	64.54	151.46	122.68	23.22	28.78	205.31	74.25	53.97	50.10	15.97	15.05
WISCONSIN	211.69	38.36	173.33	138.30	52.13	35.03	209.83	88.58	56.70	23.88	29.11	13.59
WYOMING	267.66	73.25	194.41	134.34	54.57	60.07	264.34	113.60	81.17	48.72	9.78	22.94

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: 1974-75

(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	141 465.0	80 154.9	61 310.1	229 474.0	86 325.7	143 148.3	105 365.1	29 824.4	75 540.7	56.7	37.6	28.3
ALABAMA	1 499.3	1 111.3	388.0	2 989.2	1 462.1	1 527.1	1 240.4	500.8	739.6	74.1	48.9	40.4
ALASKA	296.4	202.8	93.5	979.2	619.2	360.0	406.1	237.8	168.3	68.4	63.2	58.6
ARIZONA	1 463.9	938.4	525.1	2 288.7	815.3	1 473.4	1 139.1	356.7	782.4	64.1	35.6	31.3
ARKANSAS	857.5	652.6	204.9	1 539.5	789.6	749.9	621.0	253.9	367.1	76.1	51.3	40.9
CALIFORNIA	18 401.6	9 564.6	8 837.0	26 703.8	7 827.7	18 876.1	13 614.2	2 990.8	10 623.4	52.0	29.3	22.0
COLORADO	1 598.0	866.4	731.5	2 837.6	1 013.3	1 824.3	1 352.8	456.8	896.0	54.2	35.7	33.8
CONNECTICUT	2 156.8	1 058.8	1 097.9	3 277.3	1 476.7	1 800.6	1 433.7	471.6	962.1	49.1	45.1	32.9
DELAWARE	421.2	336.4	84.8	687.3	392.6	294.7	308.3	139.9	168.4	79.9	57.1	45.4
DISTRICT OF COLUMBIA	543.6	-	543.6	1 359.1	-	1 359.1	795.0	-	795.0	(x)	(x)	(x)
FLORIDA	4 357.2	2 791.2	1 566.0	7 885.2	2 682.5	5 202.7	3 601.5	973.7	2 627.9	64.1	34.0	27.0
GEORGIA	2 502.0	1 547.8	954.2	4 555.0	1 960.0	2 595.0	2 129.7	710.5	1 419.1	61.9	43.0	33.4
HAWAII	737.4	575.5	161.9	1 349.5	1 059.3	290.2	508.9	388.5	120.5	78.1	78.5	76.3
IDAHO	433.0	298.1	134.9	806.8	380.9	425.9	344.5	138.9	205.6	68.8	47.2	40.3
ILLINOIS	8 138.8	4 409.5	3 729.3	11 875.2	4 563.2	7 312.0	5 691.7	1 243.1	4 448.6	54.2	38.4	21.8
INDIANA	3 080.6	1 853.9	1 226.7	4 393.9	1 608.7	2 785.2	2 141.8	614.8	1 527.0	60.2	36.6	28.7
IOWA	1 829.5	1 062.0	767.5	2 863.7	1 126.8	1 736.9	1 249.0	451.6	797.4	58.0	39.3	36.2
KANSAS	1 355.5	769.0	586.4	2 153.5	875.8	1 277.7	993.0	349.7	643.3	56.7	40.7	35.2
KENTUCKY	1 688.0	1 283.7	404.3	2 844.5	1 584.7	1 259.8	1 118.8	518.2	600.6	76.1	55.7	46.3
LOUISIANA	2 146.9	1 528.7	618.2	3 586.1	1 760.3	1 825.8	1 537.8	535.7	1 002.0	71.2	49.1	34.8
MAINE	605.1	369.0	236.1	993.1	535.2	458.0	405.0	172.8	232.2	61.0	53.9	42.7
MARYLAND	2 982.6	1 730.7	1 251.9	5 097.2	1 813.6	3 283.6	2 213.8	648.3	1 565.4	58.0	35.6	29.3
MASSACHUSETTS	4 741.6	2 218.5	2 523.0	6 891.8	3 011.9	3 879.9	3 008.7	728.4	2 280.3	46.8	43.7	24.2
MICHIGAN	6 242.9	3 486.0	2 757.0	10 905.1	4 268.9	6 636.2	5 048.7	1 374.9	3 673.8	55.8	39.1	27.2
MINNESOTA	2 961.8	2 022.2	939.2	4 707.4	1 541.8	3 165.6	2 135.6	644.5	1 491.2	68.3	32.8	30.2
MISSISSIPPI	1 046.2	797.4	248.8	1 953.5	920.5	1 032.9	768.2	260.1	508.0	76.2	47.1	33.9
MISSOURI	2 490.5	1 303.0	1 187.5	3 947.3	1 574.3	2 373.0	1 849.2	546.6	1 302.6	52.3	39.9	29.6
MONTANA	457.9	232.7	225.2	807.0	361.4	445.6	377.9	145.8	232.0	50.8	44.8	38.6
NEBRASKA	892.3	424.8	467.5	1 594.9	595.2	999.7	729.4	222.4	507.0	47.6	37.3	30.5
NEVADA	456.0	266.8	189.2	767.3	290.8	476.4	351.6	114.0	237.6	58.5	37.9	32.4
NEW HAMPSHIRE	429.6	172.4	257.2	755.6	350.9	404.7	316.0	124.5	191.5	40.1	46.4	39.4
NEW JERSEY	5 307.6	2 100.9	3 206.7	8 097.2	2 669.1	5 428.1	3 549.6	815.1	2 734.5	39.6	33.0	23.0
NEW MEXICO	628.6	519.6	109.0	1 144.5	550.8	593.7	522.7	218.5	304.2	82.7	48.1	41.8
NEW YORK	16 574.7	8 939.2	9 635.5	29 193.8	7 122.2	22 071.6	13 299.5	2 581.1	10 718.4	48.1	24.4	19.4
NORTH CAROLINA	2 646.2	1 900.4	745.8	4 500.5	1 773.2	2 727.3	2 113.4	788.4	1 325.0	71.8	39.4	37.3
NORTH DAKOTA	389.5	263.6	125.9	662.9	342.1	320.8	262.0	113.2	148.8	67.7	51.6	43.2
OHIO	5 743.4	3 039.2	2 704.2	9 622.8	3 495.0	6 127.8	4 397.2	1 056.4	3 340.8	52.9	36.3	24.0
OKLAHOMA	1 306.7	883.7	423.0	2 367.6	1 121.0	1 246.5	1 027.2	374.1	653.1	67.6	47.3	36.4
OREGON	1 452.7	793.0	659.6	2 774.2	1 122.5	1 651.7	1 273.8	414.9	858.9	54.6	40.5	32.6
PENNSYLVANIA	7 527.1	4 733.4	2 793.6	11 919.0	5 348.8	6 570.2	5 065.3	1 608.8	3 456.5	62.9	44.9	31.8
RHODE ISLAND	597.7	349.8	248.0	967.7	521.6	446.1	439.2	193.0	246.2	58.5	53.9	43.9
SOUTH CAROLINA	1 255.9	956.6	299.3	2 459.2	1 364.2	1 095.1	1 017.5	412.8	604.6	76.2	55.5	40.6
SOUTH DAKOTA	370.8	171.1	199.6	684.1	344.9	339.2	283.2	117.9	165.3	46.2	50.4	41.6
TENNESSEE	1 887.3	1 152.1	735.2	3 595.7	1 547.8	2 047.9	1 639.5	536.0	1 103.5	61.0	43.0	32.7
TEXAS	6 304.3	3 637.2	2 667.1	10 255.1	4 060.0	6 195.2	4 951.4	1 447.6	3 503.8	57.7	39.6	29.2
UTAH	610.2	398.8	211.4	1 159.7	547.4	612.3	544.0	241.0	303.0	65.4	47.2	44.3
VERMONT	329.4	187.0	142.4	542.6	333.0	209.6	224.1	105.1	119.0	56.8	61.4	46.9
VIRGINIA	2 796.2	1 662.7	1 133.5	4 838.8	2 073.5	2 765.3	2 169.7	815.5	1 354.3	59.5	42.9	37.6
WASHINGTON	2 394.7	1 554.1	840.6	4 146.4	1 869.2	2 277.2	2 029.2	713.3	1 315.9	64.9	45.1	35.2
WEST VIRGINIA	960.5	742.9	217.6	1 607.4	937.6	669.8	589.3	262.3	327.1	77.3	58.3	44.5
WISCONSIN	3 313.2	2 140.8	1 172.3	5 027.0	1 698.2	3 328.8	2 318.7	614.6	1 704.1	64.6	33.8	26.5
WYOMING	260.6	154.3	106.3	512.8	220.5	292.3	217.2	79.4	137.8	59.2	43.0	36.6

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.
X Not applicable.

Table 26. Population and Personal Income: 1974-75

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1974[2]	
	July 1, 1975 (provisional estimates)[1]	July 1, 1974 (provisional estimates)[1]	Amount (millions of dollars)	Per capita
ALL STATES	213 121 000	211 382 000	1 151 622	5 445
ALABAMA	3 614 000	3 575 000	15 076	4 215
ALASKA	352 000	341 000	2 380	7 062
ARIZONA	2 224 000	2 160 000	11 039	5 127
ARKANSAS	2 116 000	2 068 000	8 660	4 200
CALIFORNIA	21 185 000	20 876 000	126 118	6 032
COLORADO	2 534 000	2 515 000	13 765	5 515
CONNECTICUT	3 095 000	3 086 000	19 934	6 455
DELAWARE	579 000	577 000	3 614	6 306
DISTRICT OF COLUMBIA	716 000	721 000	5 093	7 063
FLORIDA	8 357 000	8 099 000	43 816	5 416
GEORGIA	4 926 000	4 877 000	23 196	4 751
HAWAII	865 000	854 000	5 105	6 042
IDAHO	820 000	796 000	3 929	4 918
ILLINOIS	11 450 000	11 160 000	69 396	6 234
INDIANA	5 311 000	5 313 000	27 631	5 184
IOWA	2 870 000	2 857 000	15 072	5 279
KANSAS	2 267 000	2 266 000	12 485	5 500
KENTUCKY	3 396 000	3 354 000	14 912	4 442
LOUISIANA	3 791 000	3 762 000	16 528	4 391
MAINE	1 059 000	1 049 000	4 806	4 590
MARYLAND	4 098 000	4 089 000	24 329	5 943
MASSACHUSETTS	5 828 000	5 799 000	33 391	5 757
MICHIGAN	9 157 000	9 117 000	53 520	5 883
MINNESOTA	3 926 000	3 905 000	21 238	5 442
MISSISSIPPI	2 346 000	2 334 000	8 839	3 803
MISSOURI	4 763 000	4 772 000	24 086	5 036
MONTANA	748 000	737 000	3 683	4 956
NEBRASKA	1 546 000	1 541 000	8 144	5 278
NEVADA	592 000	574 000	3 447	6 016
NEW HAMPSHIRE	818 000	808 000	3 995	4 944
NEW JERSEY	7 316 000	7 322 000	45 790	6 247
NEW MEXICO	1 147 000	1 119 000	4 682	4 137
NEW YORK	18 120 000	18 101 000	111 541	6 159
NORTH CAROLINA	5 451 000	5 375 000	25 017	4 665
NORTH DAKOTA	635 000	636 000	3 556	5 583
OHIO	10 759 000	10 745 000	59 248	5 518
OKLAHOMA	2 712 000	2 681 000	12 409	4 581
OREGON	2 288 000	2 255 000	11 973	5 284
PENNSYLVANIA	11 827 000	11 841 000	64 471	5 447
RHODE ISLAND	927 000	938 000	5 006	5 343
SOUTH CAROLINA	2 818 000	2 775 000	12 003	4 311
SOUTH DAKOTA	683 000	681 000	3 195	4 685
TENNESSEE	4 188 000	4 149 000	18 789	4 551
TEXAS	12 237 000	12 017 000	59 669	4 952
UTAH	1 206 000	1 179 000	5 247	4 473
VERMONT	471 000	468 000	2 131	4 227
VIRGINIA	4 967 000	4 910 000	26 208	5 339
WASHINGTON	3 544 000	3 494 000	19 849	5 710
WEST VIRGINIA	1 803 000	1 784 000	7 829	4 372
WISCONSIN	4 607 000	4 566 000	23 957	5 247
WYOMING	374 000	362 000	1 940	5 404

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 615, December 1975.
[2]U.S. Department of Commerce, Survey of Current Business, August 1975.

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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 1975.

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 Assessments are compulsory contributions collected from owners of property benefited by sepcific 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–Comprises 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 noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. 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. For the Federal Government, includes Public debt (subject to Public Law 94-3 statutory limitations), and Agency debt (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments, or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus Long-term Debt Offsets.

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.

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