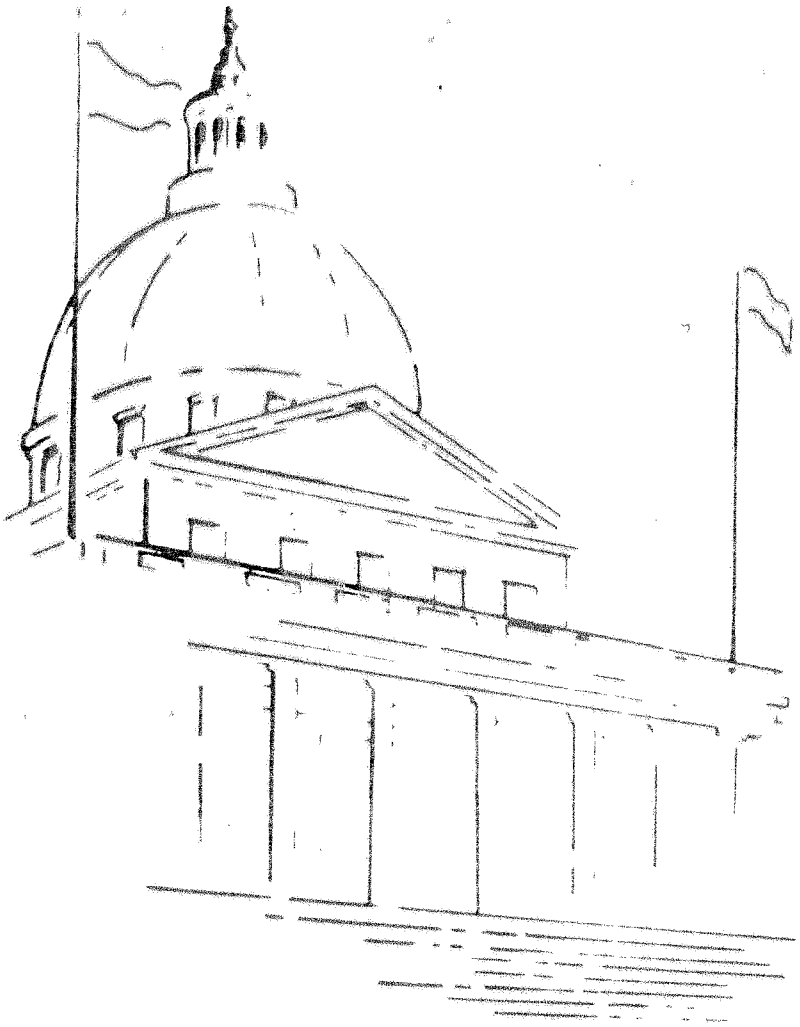
GOVERNMENTAL FINANCES IN 1975-76

GF76 No. 5



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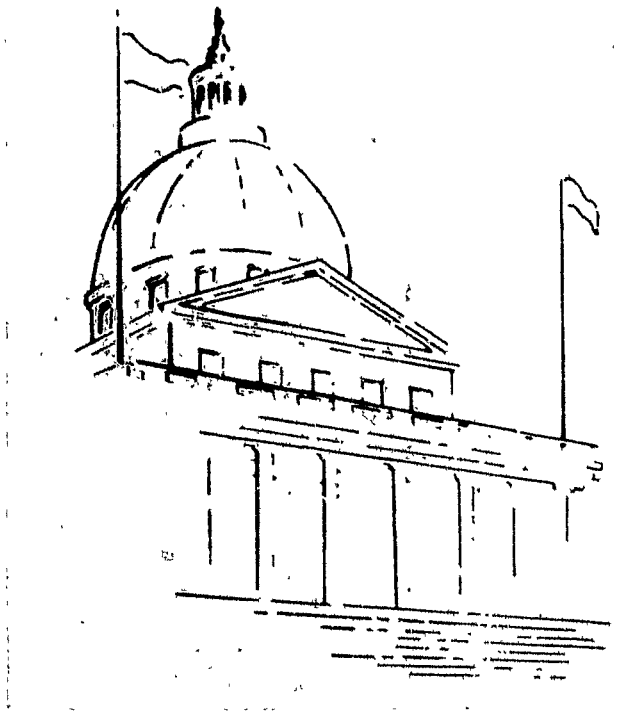

GOVERNMENTAL FINANCES IN 1975-76

Issued September 1977

U.S. Department of Commerce
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INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $572.6 billion for fiscal 1975-76, up $55.6 billion from the prior year. Tax revenues collected by all governments in 1975-76 came to $358.2 billion, as compared to $331.4 billion for 1974-75.[1]

Governmental expenditures in fiscal 1975-76 were $626.1 billion, up $68.7 billion from the prior year sum of $557.4 billion.

[1] The financial statistics for 1975-76 relate to governmental fiscal years which ended June 30, 1976, 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, 1976 respectively, are treated as though they were part of the June 30 group. Although Michigan extended its 1976 year through September 30, the data in this report are for the period July 1, 1975 through June 30, 1976.

Indebtedness of all governments at the end of fiscal 1975-76 was $871.4 billion, including a Federal gross debt (as of June 30, 1976) of $631.3 billion. State and local government debt increased $20.2 billion during fiscal 1975-76 to a record total of $240.1 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: 1975-76

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	572,615	324,858	185,213	178,338	100.0	100.0	100.0	100.0	10.7	6.9	16.2
Intergovernmental revenue	(1)	1,331	44,717	69,746	(1)	0.4	24.1	39.1	(1)	7.0	16.9
Revenue from own sources	572,615	323,527	140,496	108,592	100.0	99.6	75.9	60.9	10.7	6.9	16.1
General revenue from own sources	438,299	237,713	107,401	93,186	76.5	73.2	58.0	52.3	8.8	7.0	10.7
Taxes	358,227	201,414	89,256	67,557	62.6	62.0	48.2	37.9	8.1	5.9	10.9
Charges and miscellaneous general revenue	80,073	36,299	18,145	25,628	14.0	11.2	9.8	14.4	12.1	13.9	10.3
Current charges	51,852	22,532	11,652	17,668	9.1	6.9	6.3	9.9	14.5	14.5	14.6
All other	28,220	13,767	6,493	7,960	4.9	4.2	3.5	4.5	7.3	12.8	2.6
Utility revenue	12,573	-	-	12,573	2.2	-	-	7.1	15.7	-	15.7
Liquor stores revenue	2,553	-	2,196	357	0.4	-	1.2	0.2	3.4	-	3.4
Insurance trust revenue	119,190	85,814	30,900	2,477	20.8	26.4	16.7	1.4	(2)	6.5	(2)

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 as data not comparable with prior year; see page 4 of text.

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

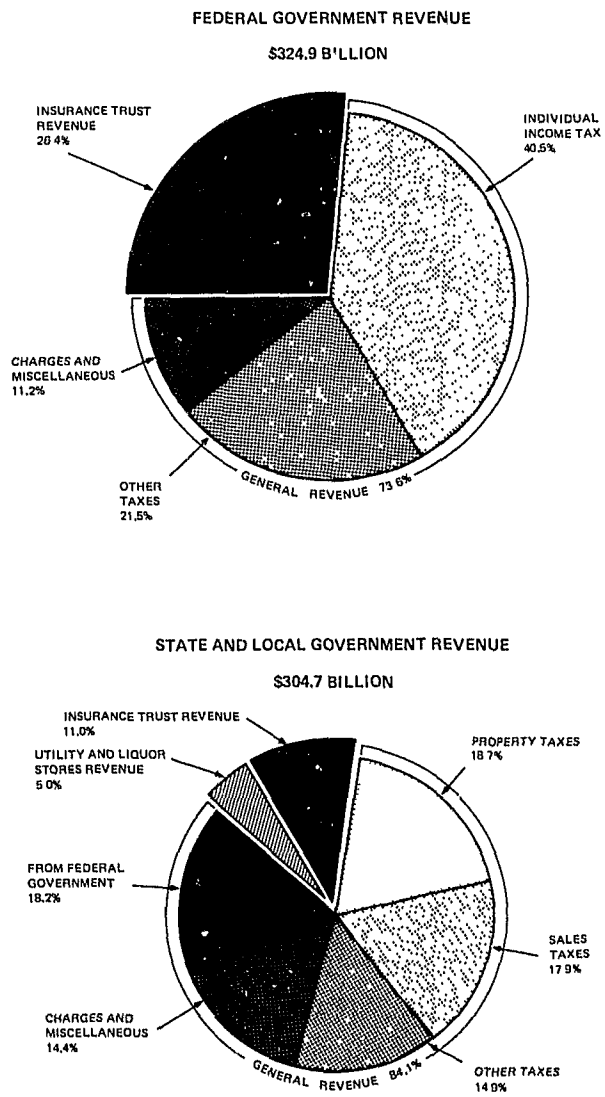
The national totals of governmental revenue, presented by level of government in table 4 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1975-76 in the table below.

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	572,615	100.0
Federal.....	323,527	56.5
State.....	140,496	24.5
Local.....	108,592	19.0

The distribution of revenue below in terms of final recipient level of government shows the effect of intergovernmental transfers. Total local revenue is increased from 19.0 percent to 30.7 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.....	572,615	100.0
Federal.....	269,269	47.0
State.....	127,713	22.3
Local.....	175,634	30.7

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1975-76



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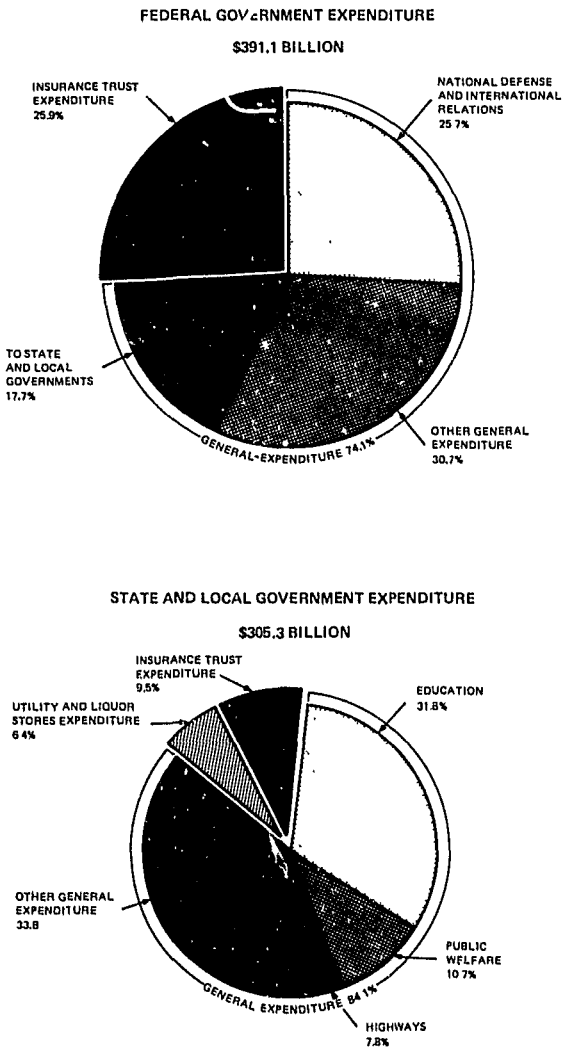
The Federal General Revenue Sharing program represented an important source of State and local revenue in fiscal 1975-76. Total funds distributed to States in this program amounted to $2.1 billion; an additional $4.1 billion was paid to local governments (cities, towns, townships, and counties) in fiscal 1975-76 (see tables 2 and 8).

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1975-76



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, 56.2 percent was collected by the Federal Government, 24.9 percent by State governments, and 18.9 percent by local governments.

More recent estimated national State-local tax aggregates for the 12 months ending March 31, 1977 are shown below (from Bureau of the Census, **Quarterly Summary of State and Local Tax Revenue**, January-March 1977).

Level of government	Amount (millions of dollars)	Percent
All State and local taxes....	169,738	100.0
State.....	97,541	57.5
Local.....	72,197	42.5
By type of tax:		
Property.....	60,626	35.7
Other than property.....	109,112	64.3
General sales and gross receipts.....	35,281	20.8
Motor fuel sales.....	9,089	5.4
Individual income.....	28,076	16.5
Motor vehicle and operators' licenses.....	4,705	2.8
Corporation net income...	8,518	5.0
All other.....	23,443	13.8

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 47.3 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 (26.7 percent), and "natural resources" charges, mainly from agricultural product sales (14.3 percent of total Federal charges).

State and local government amounts from current charges are derived mainly from higher education institutional fees and charges (24.2 percent), hospital charges (24.4 percent), school lunch sales (5.5 percent), and sewerage charges (7.7 percent).

Interest earnings comprised the major part (38.1 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 not 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.

Total insurance trust revenue represents 20.8 percent of all government revenue. Such revenue consists primarily (94.2 percent) of employer and employee payments; the remainder (5.8 percent) consists of investment earnings of State and local government trust systems. Insurance trusts administered by the Federal government received 72 percent of total governmental insurance trust receipts; State funds accounted for 25.9 percent, and local government systems, 2.1 percent.

The presentation of State unemployment compensation funds has been revised to include special and extended benefit programs financed by the Federal government (see table 12 and **State Government Finances in 1976** for further details). Fiscal 1976 unemployment compensation finances are therefore not directly comparable to data presented for the prior year. Until the sharp increase in unemployment in 1974, the Federal contribution to finance unemployment benefits was nominal and hence not included with State government finances.

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 1975-76:

Level of government	Amount (millions of dollars)	Percent
Total expenditure.....	626,116	100.0
Federal.....	322,028	51.4
State.....	124,108	19.8
Local.....	179,980	28.7

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.....	626,116	100.0
Federal.....	389,905	62.3
State.....	128,718	20.6
Local.....	107,492	17.2

Table B. Tax Revenue: 1975-76

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
Total taxes...	358,227	201,414	89,256	67,557	100.0	100.0	100.0	100.0	6.1	5.9	10.9
Income.....	204,860	173,012	28,721	3,127	57.2	85.9	32.2	4.6	7.2	6.1	13.4
Individual.....	156,178	131,603	21,448	3,127	43.6	65.3	24.0	4.6	8.6	7.5	14.5
Corporation.....	48,682	41,409	7,273	(1)	13.6	20.6	8.1	(1)	3.0	1.9	9.5
Property.....	57,001	(X)	2,118	54,884	15.9	(X)	2.4	81.2	10.7	(X)	10.7
Sales, gross receipts, and customs	76,265	21,718	47,391	7,156	21.3	10.8	53.1	10.6	7.6	3.0	9.6
Customs duties....	4,496	4,496	(X)	(X)	1.3	2.2	(X)	(X)	4.8	4.8	(X)
General sales and gross receipts...	32,044	(X)	27,333	4,711	9.0	(X)	30.6	7.0	10.1	(X)	10.2
Selective sales and gross receipts.....	39,724	17,222	20,058	2,445	11.1	8.6	22.5	3.6	6.0	2.5	8.8
All other.....	20,078	6,684	11,026	2,367	5.6	3.3	12.4	3.5	10.6	9.8	11.0

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 53.6 percent of direct governmental expenditures during fiscal 1975-76. About 55.7 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. Federal and local governments each spent about 40 percent of all current operation expenditures, with State governments spending the remaining 20 percent.

Capital outlay accounted for 11.4 percent of direct governmental expenditures during fiscal 1975-76. 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 7.6 percent of direct governmental expenditure during fiscal 1975-76. The Federal government made 73.8 percent of total outlays with State governments making 15.3 percent and local governments the remaining 10.9 percent. As only cash grants are included with assistance and subsidies, payments for items distributed in kind are included as current operation expenditures for goods and services.

Interest on debt excludes as intragovernmental transfers Federal Government interest payments on its debt held by U.S. funds or agencies. However, State and local government amounts include the relatively small interest payments transferred to the funds of the paying governments. About 71.5 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 20.8 percent of all governmental expenditures in fiscal 1975-76 and largely consisted of Federal payments (77.8 percent). These amounts are limited to actual benefit payments and refunds of contributions of insured persons; excluded are government contributions to their own insurance trust funds, as well as insurance trust fund administrative costs (classified as general expenditure).

Personal services expenditure represented about 30 percent of all governmental expenditure, with local governments accounting for the largest percentage (44.8), the Federal government for 37.7 percent, and State governments accounting for the remaining

Table C. Governmental Expenditure, by Character and Object: 1975-76

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
Total expenditure.....	626,116	391,085	181,966	181,802	100.0	100.0	100.0	100.0	12.3	14.5	14.6
Intergovernmental expenditure.....	(1)	[2]69,057	57,858	1,822	(1)	17.7	31.8	1.0	(1)	39.1	21.6
Direct expenditure..	626,116	322,028	124,108	179,980	100.0	82.3	68.2	99.0	12.3	10.3	14.5
Current operation.	335,331	130,944	68,175	136,212	53.6	33.5	37.5	74.9	9.9	5.4	12.9
Capital outlay....	71,631	25,100	18,009	28,522	11.4	6.4	9.9	15.7	7.5	15.1	3.8
Assistance and subsidies.....	47,739	35,245	7,290	5,205	7.6	9.0	4.0	2.9	8.6	7.4	12.1
Interest on debt..	40,987	29,306	4,140	7,542	6.5	7.5	2.3	4.1	16.8	17.2	15.8
Insurance benefits and repayments...	130,427	101,433	26,495	2,499	20.8	25.9	14.6	1.4	(3)	15.2	(3)
Exhibit: Expenditure for personal services.....	186,826	70,360	32,856	83,610	29.8	18.0	18.1	46.0	8.5	6.6	9.7

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

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

[2]Includes $10,633 million Federal Contributions to State unemployment compensation funds for regular and extended benefits; see page 4 of text.

[3]Not computed as data not comparable with prior year; see page 4 of text.

17.6 percent. Federal military personnel allowances account for 31.9 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (53.2 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (34.7 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 1974-75.

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 21.1 percent of all general expenditures. Federal payments in this area, accounting for 34.7 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
1975-76.....	34.7	21.1
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

Education ranks second in governmental expenditure, amounting to 22.3 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 47.6 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.....	18,293	59,630	71,758
Intergovernmental expenditure.....	9,254	34,084	88
Direct expenditure.	9,039	25,546	71,670
Local schools....	-	600	67,073
Institutions of higher education	-	19,707	4,597
Other.....	9,039	5,239	-

- 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, 9.7 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 72.5 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 9.9 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.....	6,537	18,100	9,086
Intergovernmental expenditure.....	6,243	3,241	39
Direct expenditure.....	294	14,830	9,047
Capital outlay.....	66	10,907	3,302
Construction.....	62	10,021	2,814
Other capital outlay.....	4	886	488
Current operation....	228	3,953	5,745

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: 1975-76

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.....	626,116	100.0	(X)	12.6	14.5	14.6
Direct general expenditure.....	476,146	76.0	100.0	10.2	8.2	11.2
National defense and international relations.....	100,414	16.0	21.1	4.9	4.9	(X)
All other general expenditure.....	375,732	60.0	78.9	11.7	11.2	11.2
Education.....	106,255	17.0	22.3	11.8	26.4	10.7
Public welfare.....	45,129	7.2	9.5	14.5	12.1	14.5
Interest on general debt.....	39,575	6.3	8.3	19.9	17.2	16.9
Health and hospitals.....	27,570	4.4	5.8	11.0	14.8	9.8
Highways.....	24,201	3.9	5.1	6.0	-5.8	6.1
Natural resources.....	16,958	2.7	3.6	4.8	2.8	10.4
Postal service.....	13,748	2.2	2.9	8.4	8.4	(X)
Police protection.....	10,735	1.7	2.3	13.2	10.0	11.8
Veterans' services, n.e.c.....	9,351	1.5	2.0	18.6	8.0	18.6
Sanitation.....	8,239	1.3	1.7	11.5	(X)	10.8
Local fire protection.....	3,898	0.6	0.8	12.8	(X)	10.7
Other functions.....	70,073	11.2	14.7	10.2	5.8	12.8
Utility expenditure.....	17,451	2.8	(X)	14.2	(X)	14.2
Liquor stores expenditure.....	2,091	0.3	(X)	4.1	(X)	4.1
Insurance trust expenditure.....	130,427	20.8	(X)	(NC)	15.2	(NC)

- Represents zero or rounds to zero. NC Not computed as data not comparable with prior year; see page 4 of text. X Not applicable. [1]Excludes intergovernmental expenditure.

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 1975-76 are shown below (in millions of dollars).

Item	Federal	State	Local
Total public welfare expenditure	30,919	29,633	11,666
Intergovernmental expenditure.....	17,225	9,476	388
Direct expenditure.....	13,694	20,157	11,278
Categorical cash assistance.....	5,950	5,203	4,485
Other cash assistance	1,020	353	720
Other public welfare.	6,724	14,600	6,073

Public welfare expenditure by all governments totaled $45.1 billion in fiscal 1975-76, an increase of $5.7 billion or 14.5 percent from the prior year. Since the 1974-75 fiscal year the Federal Government, in connection with the Supplemental Security Income program, has administered direct categorical cash assistance payments to blind, aged and disabled recipients, including for some States supplementation to Federal minimum direct categorical aid.

Health and hospitals involve operation and provision of hospital and public health facilities or programs. State and local governments account for about 75 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 7 percent of all general government expenditure in fiscal 1975-76 as indicated by purpose in the table below.

Item	Amount (millions of dollars)	Percent of all direct general expenditure
General control.....	6,777	1.4
Financial administration...	6,574	1.4
Housing and urban renewal..	5,435	1.1
Correction.....	4,004	0.8
Parks and recreation.....	3,864	0.8
Space research and technology.....	3,691	0.8
Social insurance administration.....	3,468	0.7
Air transportation.....	3,359	0.7
General public buildings (State-local).....	2,557	0.5
Water transport and terminals.....	2,086	0.4
Libraries.....	1,249	0.3
All other and unallocable..	27,009	5.7

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 $871.4 billion at the end of fiscal 1975-76. Federal indebtedness on June 30, 1976 was $631.3 billion, of which $151.6 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 1974-75
Debt outstanding, total.....	240,086	9.2
Long-term.....	221,309	10.6
Full faith and credit.....	130,644	13.0
Nonguaranteed.....	90,665	7.3
Short-term.....	18,777	-5.1
Net long-term debt outstanding	195,260	6.5

[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	Amount (millions of dollars)	Percent of total	Percent increase or decrease (-) from 1974-75
Total.....	242,154	100.0	8.6
Insurance trust systems.....	119,066	49.2	9.1
Unemployment compensation.....	4,440	1.8	-35.6
Employee retirement	111,333	46.0	13.5
Other.....	3,293	1.4	-21.7
Other than insurance trust systems.....	123,088	50.8	8.1
Cash and deposits..	57,819	23.9	3.6
Federal securities.	28,502	11.8	1.6
State and local government securities.....	6,550	2.7	1,819.6
Nongovernmental securities.....	30,218	12.5	9.1

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 1976** provides statistics for the individual States, and **City Government Finances in 1975-76** 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 1975-76** 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 1975-76 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, 1975-76	
	Lowest State[1]	Highest State[1]
Total general revenue	889.65	3,349.04
From Federal Government	172.28	1,157.26
All general revenue from own sources	614.26	2,543.26
Tax revenue	453.74	1,895.84
Property tax	57.37	1,048.12
Other taxes	223.54	847.72
Charges and miscellaneous general revenue	138.43	647.42
Total general expenditure	861.60	3,078.53
Education	344.34	973.64
Local schools	211.42	703.19
Institutions of higher education	59.41	228.23
Highways	64.02	498.35
Public welfare	46.15	390.11
Health and hospitals	42.02	177.77
Police protection	19.58	145.42
Local fire protection	7.01	42.18
Sewerage	8.89	107.64
Total debt outstanding	313.75	3,618.23

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

The Federal Government supplied 21.7 percent of total general revenue of State and local governments during fiscal 1975-76. This proportion varied considerably, however, with Federal payments generally ranging from about 18.2 percent of the aggregate up to more than 50 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 1975-76 are related to personal income in the various States, as estimated for calendar year 1975 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, 1975-76	
	Median State[1]	Range among individual States[1]
GENERAL REVENUE		
Total	205.11	191.95-384.88
From Federal Government	48.11	29.44-146.54
All State and local sources	155.42	130.83-292.28
Taxes	118.26	97.90-217.87
Property taxes	38.63	12.53-120.45
Charges and miscellaneous	37.09	19.99-74.40
GENERAL EXPENDITURE		
Total	207.58	157.67-353.79
Education	78.51	57.86-117.90
Local schools	53.20	44.31-80.81
Highways	23.63	10.96-68.03
Public welfare	19.64	8.80-49.40
Health and hospitals	15.33	7.40-28.53

[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" 1976 data presented in **The Budget of the United States Government for the Fiscal Year 1978.** 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 1975-76 fiscal year data, with comparable adjustments for past fiscal years to 1970-71 (see **Governmental Finances in 1973-74** table 2, notes).

Effective for the 1976-77 fiscal year, the Federal fiscal year will extend from October 1 to September 30 (Public Law 93-344). Finance data for the Federal transition quarter (July 1 to September 30, 1976) is presented in table 2a.

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 sale 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 1976.**

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. Construction 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 1975-76 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:

1976	214,659,000
1975	213,121,000
1974	211,390,000
1973	209,851,000
.....	

Population data used to derive 1975-76 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
California	Massachusetts	Alabama	Nebraska	Idaho
Connecticut	Missouri	Alaska	Nevada	Minnesota
Delaware	New Jersey	Arizona	New Hampshire	Montana
District of Columbia	New York	Arkansas	New Mexico	Utah
Florida	Rhode Island	Colorado	North Carolina	Vermont
Hawaii	South Dakota	Georgia	North Dakota	Washington
Indiana	Tennessee	Illinois	Ohio	
Kansas	Texas	Iowa	Oklahoma	
Maryland	Wyoming	Kentucky	Oregon	
		Louisiana	Pennsylvania	
		Maine	South Carolina	
		Michigan	Virginia	
		Mississippi	West Virginia	
			Wisconsin	

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

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

Table 1. Historical Summary, Finances of all Governments (Federal, State, and Local): 1972-73 to 1975-76

Item	Amount (millions of dollars)				Per capita			
	1975-76	1974-75	1973-74	1972-73	1975-76	1974-75	1973-74	1972-73
REVENUE[1]								
TOTAL	572 615	517 059	483 953	432 057	2 667.56	2 426.13	2 269.38	2 058.88
GENERAL REVENUE	438 299	402 877	383 134	344 419	2 041.84	1 890.37	1 812.45	1 641.25
TAXES	358 227	331 435	314 785	286 132	1 668.82	1 555.15	1 489.12	1 363.50
INDIVIDUAL INCOME	156 178	143 840	138 443	121 240	727.56	674.92	654.92	577.74
CORPORATION INCOME	48 682	47 263	44 635	41 578	226.79	221.77	211.15	198.13
SALES, GROSS RECEIPTS AND CUSTOMS	76 265	70 905	66 632	61 769	355.28	332.70	315.21	294.31
PROPERTY	57 001	51 491	47 705	45 283	265.54	241.60	215.79	215.79
OTHER	20 101	17 936	17 370	16 265	93.64	84.16	82.17	77.51
CHARGES AND MISCELLANEOUS GENERAL REVENUE	80 073	71 438	68 349	58 287	373.02	335.20	323.33	277.75
UTILITY AND LIQUOR STORES REVENUE	15 126	13 335	11 747	10 898	70.47	62.57	55.57	51.93
INSURANCE TRUST REVENUE	119 190	100 632	89 072	76 740	555.25	472.18	421.36	365.69
EMPLOYEE RETIREMENT	17 289	14 862	13 199	12 208	80.54	69.74	62.44	58.17
UNEMPLOYMENT COMPENSATION	16 979	5 843	5 840	5 077	79.10	27.42	27.63	24.19
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	80 320	75 617	66 059	56 070	374.17	354.81	312.50	267.19
OTHER	4 603	4 310	3 973	3 385	21.44	20.22	18.79	16.13
EXPENDITURE, BY CHARACTER AND OBJECT[1]								
TOTAL	626 116	557 397	478 325	436 777	2 916.79	2 615.40	2 262.76	2 081.37
CURRENT OPERATION	335 331	305 213	269 829	249 202	1 562.16	1 432.11	1 276.45	1 187.52
CAPITAL OUTLAY	71 631	66 622	57 250	55 363	333.70	312.60	270.83	263.82
CONSTRUCTION	45 223	42 961	35 651	32 883	210.67	201.58	168.65	156.70
EQUIPMENT	22 004	18 814	16 612	17 742	102.51	88.28	78.58	84.55
LAND AND EXISTING STRUCTURES	4 404	4 847	4 987	4 737	20.52	22.74	23.59	22.57
ASSISTANCE AND SUBSIDIES	47 739	43 970	33 214	30 725	222.39	206.31	157.12	146.41
INTEREST ON DEBT	40 987	35 092	31 290	26 160	190.94	164.66	148.02	124.66
INSURANCE BENEFITS AND REPAYMENTS	130 427	106 500	86 742	75 326	607.60	499.72	410.34	358.95
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	186 826	172 168	154 214	142 599	870.34	807.84	729.52	679.52
EXPENDITURE, BY FUNCTION[1]								
TOTAL	626 116	557 397	478 325	436 777	2 916.79	2 615.40	2 262.76	2 081.37
GENERAL EXPENDITURE	476 146	433 610	377 177	348 416	2 218.15	2 034.57	1 784.27	1 660.30
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	100 414	95 760	87 045	83 004	467.78	449.32	411.77	395.54
POSTAL SERVICE	13 748	12 678	11 235	9 572	64.05	59.49	53.15	45.61
SPACE RESEARCH AND TECHNOLOGY	3 691	3 314	3 289	3 270	17.19	15.55	15.56	15.58
EDUCATION	106 255	95 011	81 653	74 890	495.00	445.81	386.27	356.87
HIGHWAYS	24 201	22 840	20 189	18 886	112.74	107.17	95.50	90.00
PUBLIC WELFARE	45 129	39 402	31 031	26 967	210.23	184.88	146.79	128.51
HOSPITALS	18 948	17 387	15 263	13 662	88.27	81.58	72.20	65.10
HEALTH	8 622	7 455	6 405	5 006	40.17	34.98	30.30	23.86
POLICE PROTECTION	10 735	9 621	8 277	7 733	50.01	45.14	39.16	36.85
NATURAL RESOURCES	16 958	16 184	15 757	16 710	79.00	75.94	74.54	79.63
HOUSING AND URBAN RENEWAL	5 435	5 852	5 877	6 930	25.32	27.46	27.80	33.02
AIR TRANSPORTATION	3 359	3 166	2 922	3 147	15.65	14.86	13.82	15.00
WATER TRANSPORT AND TERMINALS	2 086	2 079	1 859	1 756	9.72	9.76	8.80	8.37
CORRECTION	4 004	3 578	2 987	2 523	18.65	16.79	14.13	12.02
SOCIAL INSURANCE ADMINISTRATION	3 468	3 246	2 730	2 525	16.16	15.23	12.92	12.03
FINANCIAL ADMINISTRATION	6 574	5 996	4 788	4 614	30.63	28.13	22.65	21.99
GENERAL CONTROL	6 777	5 924	5 196	4 582	31.57	27.80	24.58	21.83
INTEREST ON GENERAL DEBT[2]	39 575	33 787	30 116	25 117	184.36	158.53	142.47	119.69
OTHER AND UNALLOCABLE	56 167	50 330	40 559	37 522	261.66	236.16	191.87	178.80
UTILITY AND LIQUOR STORES EXPENDITURE	19 542	17 285	14 406	13 035	91.04	81.10	68.15	62.12
INSURANCE TRUST EXPENDITURE	130 427	106 500	86 742	75 326	607.60	499.72	410.34	358.95
EMPLOYEE RETIREMENT	16 774	14 570	12 348	10 379	78.14	68.36	58.41	49.46
UNEMPLOYMENT COMPENSATION	19 160	9 644	4 753	4 154	89.26	45.25	22.48	19.79
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	88 300	76 587	64 688	56 371	411.35	359.36	306.01	268.62
OTHER	6 193	5 699	4 953	4 422	28.85	26.74	23.43	21.07
INDEBTEDNESS[1]								
DEBT AT END OF FISCAL YEAR	871 369	765 353	692 851	656 903	4 059.32	3 591.17	3 277.60	3 130.33

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 1975-76 and prior fiscal years to 1970-71; substantial revisions are indicated in table 2 of Governmental Finances for 1973-74 and 1975-76.

[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: 1972-73 to 1975-76

Item	Amount (millions of dollars)				Per capita			
	1975-76	1974-75	1973-74	1972-73	1975-76	1974-75	1973-74	1972-73
REVENUE								
TOTAL	324 858	r303 745	r289 013	r254 160	1 513.37	r1 425.22	r1 367.20	r1 211.15
GENERAL REVENUE	239 044	r222 984	r217 778	r193 461	1 113.60	r1 046.28	r1 030.22	r921.90
INTERGOVERNMENTAL REVENUE	1 331	1 244	494	-	6.20	5.84	2.34	-
GENERAL REVENUE FROM OWN SOURCES	237 713	r221 740	r217 284	r193 461	1 107.40	r1 040.44	r1 027.88	r921.90
TAXES	201 414	r189 970	r184 112	r165 030	938.30	r891.37	r870.96	r786.42
INDIVIDUAL INCOME	131 603	122 386	118 952	103 246	613.08	574.26	562.71	492.00
CORPORATION INCOME	41 409	40 621	38 620	36 153	192.91	190.60	182.70	172.28
SALES, GROSS RECEIPTS AND CUSTOMS	21 718	21 090	20 534	19 722	101.17	98.96	97.14	93.98
CUSTOMS DUTIES	4 496	4 289	3 450	3 188	20.94	20.12	16.32	15.19
MOTOR FUEL	4 636	4 475	4 609	4 402	21.60	21.00	21.80	20.98
ALCOHOLIC BEVERAGES	5 413	5 331	5 339	5 129	25.22	25.01	25.26	24.44
TOBACCO PRODUCTS	2 488	2 315	2 437	2 277	11.59	10.86	11.53	10.85
OTHER SALES AND GROSS RECEIPTS TAXES	4 685	4 680	4 699	4 726	21.83	21.96	22.23	22.52
OTHER TAXES	6 684	r5 873	r6 006	r5 909	31.14	r27.56	r28.41	r28.16
DEATH AND GIFT	5 216	4 611	5 035	4 917	24.30	21.64	23.82	23.43
ALL OTHER	1 468	r1 262	r971	r992	6.84	r5.92	r4.59	r4.73
CHARGES AND MISCELLANEOUS GENERAL REVENUE	36 299	r31 770	r33 172	r28 431	169.10	r149.07	r156.92	r135.48
CURRENT CHARGES	22 532	r19 568	r18 343	r16 808	104.97	r91.82	r86.77	r80.09
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	6 008	4 559	4 585	3 406	27.99	21.39	21.69	16.23
POSTAL SERVICE	10 656	9 552	8 559	7 949	49.64	44.82	40.49	37.88
NATURAL RESOURCES	3 211	r3 013	3 105	3 262	14.96	r14.14	14.69	15.54
SALES OF AGRICULTURAL PRODUCTS	330	450	728	1 160	1.54	2.11	3.44	5.53
OTHER CURRENT CHARGES	2 657	2 444	2 094	2 191	12.38	11.47	9.91	10.44
SALE OF PROPERTY	696	793	701	620	3.24	3.72	3.32	2.95
INTEREST EARNINGS	3 780	2 525	1 957	1 851	17.61	11.85	9.26	8.82
OTHER MISCELLANEOUS GENERAL REVENUE	9 291	8 884	12 171	9 152	43.28	41.69	57.58	43.61
INSURANCE TRUST REVENUE	85 814	80 546	70 633	60 236	399.77	377.94	334.14	287.04
EMPLOYEE RETIREMENT	2 756	2 508	2 299	2 144	12.84	11.77	10.88	10.22
UNEMPLOYMENT COMPENSATION	404	109	111	113	1.88	0.51	0.53	0.54
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	80 320	75 617	66 059	56 070	374.17	354.81	312.50	267.19
VETERANS' LIFE INSURANCE	678	687	656	659	3.16	3.22	3.10	3.14
RAILROAD RETIREMENT	1 656	1 625	1 508	1 250	7.71	7.62	7.13	5.96
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	391 085	r341 517	295 488	272 709	1 821.89	r1 602.46	1 397.83	1 299.54
INTERGOVERNMENTAL EXPENDITURE	69 057	49 628	42 854	41 268	321.71	232.86	202.72	196.65
DIRECT EXPENDITURE	322 028	r291 889	252 634	231 441	1 500.18	r1 369.59	1 195.11	1 102.88
CURRENT OPERATION	130 944	124 237	115 019	110 228	610.01	582.94	544.11	525.27
CAPITAL OUTLAY	25 100	21 798	19 166	20 091	116.93	102.28	90.67	95.74
CONSTRUCTION	6 924	6 605	5 109	4 632	32.26	30.99	24.17	22.07
EQUIPMENT	16 629	13 713	12 420	14 001	77.47	64.34	58.75	66.72
LAND AND EXISTING STRUCTURES	1 547	1 480	1 637	1 458	7.21	6.94	7.74	6.95
ASSISTANCE AND SUBSIDIES	35 245	32 824	21 924	18 538	164.19	154.02	103.71	88.34
INTEREST ON DEBT	29 306	r25 005	22 450	18 332	136.52	r117.33	106.20	87.36
INSURANCE BENEFITS AND REPAYMENTS	101 433	88 025	74 075	64 252	472.53	413.03	350.42	306.18
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	70 360	66 000	60 160	56 557	327.78	309.68	284.59	269.51

See footnotes at end of table.

Table 2. Historical Summary, Finances of the Federal Government: 1972-73 to 1975-76—Continued

Item	Amount (millions of dollars)				Per capita			
	1975-76	1974-75	1973-74	1972-73	1975-76	1974-75	1973-74	1972-73
EXPENDITURE, BY FUNCTION								
TOTAL	391 085	r341 517	295 488	272 709	1 821.89	r1 602.46	1 397.83	1 299.54
TOTAL GENERAL EXPENDITURE	289 652	253 492	221 413	208 457	1 349.36	1 189.43	1 047.41	993.36
INTERGOVERNMENTAL EXPENDITURE	69 057	49 628	42 854	41 268	321.71	232.86	202.72	196.65
PUBLIC WELFARE	17 225	14 352	12 837	12 097	80.24	67.34	60.73	57.65
EDUCATION	9 254	8 959	7 496	6 791	43.11	42.04	35.46	32.36
GENERAL REVENUE SHARING	6 238	6 130	6 106	6 636	29.06	28.76	28.88	31.62
HIGHWAYS	6 243	4 754	4 555	4 807	29.08	22.31	21.55	22.91
SOCIAL INSURANCE ADMINISTRATION	1 228	998	822	804	5.72	4.68	3.89	3.83
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	[1]28 869	14 435	11 038	10 133	134.49	67.73	52.22	48.29
DIRECT EXPENDITURE	322 028	r291 889	252 634	231 441	1 500.18	r1 369.59	1 195.11	1 102.88
GENERAL	220 595	r203 864	178 559	167 189	1 027.65	r956.56	844.69	796.70
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	100 414	95 760	87 045	83 004	467.78	449.32	411.77	395.54
POSTAL SERVICE	13 748	12 678	11 235	9 572	64.05	59.49	53.15	45.61
SPACE RESEARCH AND TECHNOLOGY	3 691	3 314	3 289	3 270	17.19	15.55	15.56	15.58
EDUCATION	9 039	7 153	5 820	5 176	42.11	33.56	27.53	24.67
HIGHWAYS	294	312	243	271	1.37	1.46	1.15	1.29
PUBLIC WELFARE	13 694	12 212	6 286	3 385	63.79	61.64	29.74	16.13
HOSPITALS	3 222	2 955	2 770	2 550	15.01	13.87	13.10	12.15
HEALTH	3 662	3 041	2 953	2 274	17.06	14.27	13.97	10.84
POLICE PROTECTION	1 204	1 095	988	1 023	5.61	5.14	4.67	4.87
NATURAL RESOURCES	12 296	11 961	12 096	13 432	57.28	56.12	57.22	64.01
STABILIZATION OF FARM PRICES AND INCOME	1 339	2 447	4 079	5 970	6.24	11.48	19.30	28.45
HOUSING AND URBAN RENEWAL	2 284	2 392	2 416	3 765	10.64	11.22	11.43	17.94
AIR TRANSPORTATION	1 858	1 718	1 622	1 729	8.66	8.06	7.67	8.24
WATER TRANSPORT AND TERMINALS	1 381	1 337	1 234	1 155	6.43	6.27	5.84	5.50
CORRECTION	220	203	182	140	1.02	0.95	0.86	0.67
SOCIAL INSURANCE ADMINISTRATION	1 892	1 732	1 422	1 243	8.81	8.13	6.73	5.92
FINANCIAL ADMINISTRATION	2 614	2 402	1 623	1 803	12.18	11.27	7.68	8.59
GENERAL CONTROL	1 066	878	825	741	4.97	4.12	3.90	3.53
INTEREST ON PUBLIC DEBT	29 306	r25 005	22 450	18 332	136.52	r117.33	106.20	87.36
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	18 710	17 716	14 060	14 324	87.16	78.79	66.51	68.26
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	9 289	8 598	7 523	7 353	43.27	40.34	35.59	35.04
INSURANCE TRUST EXPENDITURE	101 433	88 025	74 075	64 252	472.53	413.03	350.42	306.18
EMPLOYEE RETIREMENT	8 352	7 127	5 709	4 555	38.91	33.44	27.01	21.71
UNEMPLOYMENT COMPENSATION	218	67	50	73	1.02	0.31	0.24	0.35
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	88 300	76 587	64 688	56 371	411.35	359.36	306.01	268.62
VETERANS' LIFE INSURANCE	1 115	1 192	979	834	5.19	5.59	4.63	3.97
RAILROAD RETIREMENT	3 448	3 052	2 649	2 419	16.06	14.32	12.53	11.53
INDEBTEDNESS								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR	631 283	544 129	486 235	468 418	2 940.86	2 553.15	2 300.18	2 232.15
PUBLIC DEBT	620 432	533 188	474 235	457 317	2 890.31	2 501.81	2 243.41	2 179.25
FEDERAL AGENCY DEBT	10 851	10 941	12 000	11 101	50.55	51.34	56.77	52.90
HELD BY FEDERAL GOVERNMENT	151 566	147 225	140 194	125 381	706.08	690.80	663.20	597.48
OTHER DEBT OUTSTANDING	479 717	396 904	346 041	343 037	2 234.79	1 862.34	1 636.98	1 634.67

Note: Because of rounding, detail may not add to totals. Data are for Federal fiscal years ended June 30; see table 2A for Federal transition quarter data (July 1 to September 30, 1976).

– Represents zero or rounds to zero.
r Revised.
[1] Includes $10,633 million Federal aid to State unemployment compensation insurance trusts for Federal employees, ex-servicemen and temporary extended benefits; see text, page 4.

Table 2A. (EXHIBIT ONLY) Finances of the Federal Government: Transition Quarter July 1, 1976 to September 30, 1976

(Millions of dollars)

Item	Amount
REVENUE	
TOTAL	88 874
GENERAL REVENUE	65 474
INTERGOVERNMENTAL REVENUE	334
GENERAL REVENUE FROM OWN SOURCES	65 140
TAXES	54 918
INDIVIDUAL INCOME	38 801
CORPORATION INCOME	8 460
SALES, GROSS RECEIPTS AND CUSTOMS	5 764
CUSTOMS DUTIES	1 269
MOTOR FUEL	1 232
ALCOHOLIC BEVERAGES	1 297
TOBACCO PRODUCTS	623
OTHER SALES AND GROSS RECEIPTS TAXES	1 343
OTHER TAXES	1 893
DEATH AND GIFT	1 455
ALL OTHER	438
CHARGES AND MISCELLANEOUS GENERAL REVENUE	10 222
CURRENT CHARGES	5 773
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	1 209
POSTAL SERVICE	2 877
NATURAL RESOURCES	1 086
SALES OF AGRICULTURAL PRODUCTS	153
OTHER CURRENT CHARGES	601
SALE OF PROPERTY	212
INTEREST EARNINGS	1 190
OTHER MISCELLANEOUS GENERAL REVENUE	3 047
INSURANCE TRUST REVENUE	23 400
EMPLOYEE RETIREMENT	705
UNEMPLOYMENT COMPENSATION	21
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	22 013
VETERANS' LIFE INSURANCE	197
RAILROAD RETIREMENT	464
EXPENDITURE, BY CHARACTER AND OBJECT	
TOTAL	101 413
INTERGOVERNMENTAL EXPENDITURE	17 618
DIRECT EXPENDITURE	83 795
CURRENT OPERATION	33 631
CAPITAL OUTLAY	6 160
CONSTRUCTION	1 698
EQUIPMENT	4 107
LAND AND EXISTING STRUCTURES	355
ASSISTANCE AND SUBSIDIES	8 673
INTEREST ON DEBT	7 880
INSURANCE BENEFITS AND REPAYMENTS	27 451
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	16 819

Item	Amount
EXPENDITURE, BY FUNCTION	
TOTAL	101 413
TOTAL GENERAL EXPENDITURE	73 962
INTERGOVERNMENTAL EXPENDITURE	17 618
PUBLIC WELFARE	4 555
EDUCATION	2 266
GENERAL REVENUE SHARING	1 588
HIGHWAYS	1 826
SOCIAL INSURANCE ADMINISTRATION	384
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	6 999
DIRECT EXPENDITURE	83 795
GENERAL	56 344
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	25 863
POSTAL SERVICE	3 214
SPACE RESEARCH AND TECHNOLOGY	950
EDUCATION	1 762
HIGHWAYS	37
PUBLIC WELFARE	3 452
HOSPITALS	826
HEALTH	768
POLICE PROTECTION	346
NATURAL RESOURCES	3 695
STABILIZATION OF FARM PRICES AND INCOME	473
HOUSING AND URBAN RENEWAL	310
AIR TRANSPORTATION	451
WATER TRANSPORT AND TERMINALS	377
CORRECTION	62
SOCIAL INSURANCE ADMINISTRATION	472
FINANCIAL ADMINISTRATION	611
GENERAL CONTROL	288
INTEREST ON PUBLIC DEBT	7 880
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	2 624
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	2 356
INSURANCE TRUST EXPENDITURE	27 451
EMPLOYEE RETIREMENT	2 283
UNEMPLOYMENT COMPENSATION	47
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	24 014
VETERANS' LIFE INSURANCE	194
RAILROAD RETIREMENT	913
INDEBTEDNESS	
GROSS DEBT OUTSTANDING AT END OF TRANSITION QUARTER	645 746
PUBLIC DEBT	634 701
FEDERAL AGENCY DEBT	11 045
HELD BY FEDERAL GOVERNMENT	148 052
OTHER DEBT OUTSTANDING	497 694

Note: Public Law 93-344 changed the fiscal year for the United States Government from July 1 through June 30 to October 1 through September 30, effective in fiscal year 1976-77; the transition quarter shown in this table represents the conversion period between the 1976 and 1977 fiscal years.

Table 3. Historical Summary, Finances of State and Local Governments: 1972-73 to 1975-76

Item	Amount (millions of dollars)				Per capita		
	1975-76	1974-75	1973-74	1972-73	1975-76	1974-75	1973-74
REVENUE[1]							
TOTAL	304 678	r261 592	237 856	217 616	1 416.82	1 227.43	1 125.20
TOTAL GENERAL REVENUE	256 176	228 171	207 670	190 214	1 193.41	1 070.62	982.40
INTERGOVERNMENTAL REVENUE[1]	55 589	47 034	41 820	39 256	258.97	220.69	197.83
REVENUE FROM OWN SOURCES	249 089	214 558	196 036	178 360	1 160.39	1 006.74	927.37
GENERAL REVENUE FROM OWN SOURCES	200 586	181 137	165 850	150 958	934.44	849.93	784.57
TAXES	156 813	141 465	130 673	121 102	730.52	663.78	618.16
INDIVIDUAL INCOME	24 575	21 454	19 491	17 994	114.48	100.67	92.20
CORPORATION NET INCOME	7 273	6 642	6 015	5 425	33.88	31.17	28.45
SALES AND GROSS RECEIPTS	54 547	49 815	46 098	42 047	254.11	233.74	218.07
GENERAL	32 044	29 102	26 314	22 992	149.28	136.55	124.48
SELECTIVE	22 502	20 713	19 784	19 054	104.83	97.19	93.59
PROPERTY	57 001	51 491	47 705	45 283	265.54	241.60	225.67
OTHER	13 417	12 063	11 364	10 354	62.50	56.60	53.76
CHARGES AND MISCELLANEOUS GENERAL REVENUE	43 774	39 668	35 177	29 856	203.92	186.13	166.41
UTILITY REVENUE	12 573	10 867	9 392	8 622	58.57	50.99	44.43
LIQUOR STORES REVENUE	2 553	2 468	2 355	2 276	11.90	11.58	11.14
INSURANCE TRUST REVENUE	33 376	20 086	18 439	16 504	155.48	94.25	87.23
EMPLOYEE RETIREMENT	14 533	12 354	10 900	10 034	67.70	57.97	51.56
UNEMPLOYMENT COMPENSATION[2]	16 575	5 734	5 729	4 964	77.22	26.90	27.10
OTHER	2 269	1 998	1 809	1 476	10.57	9.37	8.56
EXPENDITURE, BY CHARACTER AND OBJECT[1]							
TOTAL	305 268	r266 483	226 032	205 336	1 422.11	1 250.38	1 069.27
CURRENT OPERATION	204 387	180 976	154 810	138 974	952.15	849.17	733.96
CAPITAL OUTLAY	46 531	44 824	38 084	35 272	216.77	210.32	180.16
CONSTRUCTION	38 299	36 356	30 542	28 251	178.42	170.59	144.48
EQUIPMENT	5 375	5 101	4 192	3 741	25.04	23.93	19.83
LAND AND EXISTING STRUCTURES	2 857	3 367	3 350	3 279	13.31	15.80	15.85
ASSISTANCE AND SUBSIDIES	12 494	11 146	11 290	12 180	58.21	52.30	53.41
INTEREST ON DEBT	11 681	10 087	8 840	7 828	54.42	47.33	41.82
INSURANCE BENEFITS AND REPAYMENTS	28 994	18 475	12 667	11 074	135.07	86.69	59.92
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	116 466	106 168	94 054	86 042	542.56	498.16	444.93
EXPENDITURE, BY FUNCTION[1]							
TOTAL	[3]305 268	r266 483	226 032	205 336	1 422.11	1 250.38	1 069.27
GENERAL EXPENDITURE	256 731	230 721	198 959	181 227	1 195.99	1 082.58	941.19
EDUCATION	97 216	87 858	75 833	69 714	452.89	412.24	358.74
LOCAL SCHOOLS	67 674	61 485	53 059	48 789	315.26	288.50	251.00
INSTITUTIONS OF HIGHER EDUCATION	24 304	21 702	18 884	17 370	113.22	101.83	89.33
OTHER EDUCATION	5 239	4 670	3 890	3 555	24.41	21.91	18.40
HIGHWAYS	23 907	22 528	19 946	18 615	111.37	105.71	94.36
PUBLIC WELFARE	32 604	28 155	25 085	23 582	151.89	132.11	118.67

See footnotes at end of table.

Table 3. Historical Summary, Finances of State and Local Governments: 1972-73 to 1975-76—Continued

Item	Amount (millions of dollars)				Per capita		
	1975-76	1974-75	1973-74	1972-73	1975-76	1974-75	1973-74
EXPENDITURE, BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
HOSPITALS	15 726	14 432	12 493	11 112	73.26	67.72	59.10
HEALTH	4 960	4 414	3 452	2 732	23.11	20.71	16.33
POLICE PROTECTION	9 531	8 526	7 289	6 710	44.40	40.01	34.48
LOCAL FIRE PROTECTION	3 898	3 522	3 037	2 770	18.16	16.53	14.37
SEWERAGE	5 937	5 262	4 080	3 604	27.66	24.69	19.30
SANITATION OTHER THAN SEWERAGE	2 302	2 176	1 915	1 718	10.73	10.21	9.06
LOCAL PARKS AND RECREATION	3 864	3 462	2 951	2 561	18.00	16.24	13.96
NATURAL RESOURCES	4 662	4 223	3 661	3 278	21.72	19.82	17.32
HOUSING AND URBAN RENEWAL	3 151	3 460	3 461	3 165	14.68	16.23	16.37
AIRPORTS	1 501	1 448	1 300	1 418	6.99	6.79	6.15
WATER TRANSPORT AND TERMINALS	705	742	625	601	3.29	3.48	2.96
PARKING FACILITIES	334	302	214	205	1.56	1.42	1.01
CORRECTION	3 784	3 375	2 805	2 383	17.63	15.84	13.27
LIBRARIES	1 249	1 119	968	877	5.82	5.25	4.58
EMPLOYMENT SECURITY ADMINISTRATION	1 576	1 514	1 308	1 282	7.34	7.10	6.19
FINANCIAL ADMINISTRATION	3 960	3 594	3 165	2 811	18.45	16.86	14.97
GENERAL CONTROL	5 711	5 046	4 371	3 841	26.61	23.68	20.68
GENERAL PUBLIC BUILDINGS	2 557	2 314	1 902	1 682	11.91	10.86	9.00
INTEREST ON GENERAL DEBT	10 269	8 782	7 666	6 785	47.84	41.21	36.27
OTHER AND UNALLOCABLE	17 327	14 467	11 433	9 781	80.72	67.88	54.08
UTILITY EXPENDITURE	17 451	15 276	12 487	11 204	81.30	71.68	59.07
LIQUOR STORES EXPENDITURE	2 091	2 009	1 919	1 831	9.74	9.43	9.08
INSURANCE TRUST EXPENDITURE	28 994	18 475	12 667	11 074	135.07	86.69	59.92
EMPLOYEE RETIREMENT	8 422	7 443	6 639	5 824	39.23	34.92	31.40
UNEMPLOYMENT COMPENSATION[2]	18 942	9 577	4 703	4 081	89.24	44.94	22.25
OTHER	1 629	1 455	1 326	1 170	7.59	6.83	6.27
INDEBTEDNESS							
DEBT OUTSTANDING AT END OF FISCAL YEAR	240 086	219 926	188 485	174 502	1 118.45	1 031.93	977.42
LONG-TERM	221 309	200 140	189 953	172 605	1 030.98	939.09	898.59
FULL FAITH AND CREDIT	130 644	115 622	110 951	102 945	608.61	542.52	524.86
NONGUARANTEED	90 665	84 518	79 002	69 660	422.37	396.57	373.73
SHORT-TERM	18 777	19 786	16 663	15 879	87.47	92.84	78.83
LONG-TERM DEBT ISSUED	31 671	21 125	12 218	21 804	147.54	99.12	109.84
LONG-TERM DEBT RETIRED	11 348	10 904	9 955	9 013	52.87	51.16	47.09

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 exluded; see text.
[2]For 1975-76, includes revenue and benefits of extended and special unemployment compensation programs; see table 12 and text.
[3]Includes $1,179,580,000 contributions from States to Federal Government; not shown in detail.

Table 4. Governmental Revenue, by Source, by Level of Government: 1975-76

Sources	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]572 615	324 858	[1]304 678	185 213	178 338	[1]2 667.56	1 513.37	[1]1 416.82
TOTAL GENERAL REVENUE	[1]438 299	239 044	[1]256 176	152 118	162 931	[1]2 041.84	1 113.60	[1]1 193.41
INTERGOVERNMENTAL REVENUE	([1])	1 331	55 589	44 717	69 746	([1])	6.20	258.97
FROM FEDERAL GOVERNMENT	([1])	-	55 589	42 013	13 576	([1])	-	258.97
FROM STATE GOVERNMENTS	([1])	1 331	([1])	-	56 169	([1])	6.20	([1])
FROM LOCAL GOVERNMENTS	([1])	-	([1])	2 704	-	([1])	-	([1])
REVENUE FROM OWN SOURCES	572 615	323 527	249 089	140 496	108 592	2 667.56	1 507.17	1 160.39
GENERAL REVENUE FROM OWN SOURCES	438 299	237 713	200 586	107 401	93 186	2 041.84	1 107.40	934.44
TAXES	358 227	201 414	156 813	89 256	67 557	1 668.82	938.30	730.52
PROPERTY	57 001	-	57 001	2 118	54 884	265.54	-	265.54
INDIVIDUAL INCOME	156 178	131 603	24 575	21 448	3 127	727.56	613.08	114.48
CORPORATION INCOME	48 682	41 409	7 273	7 273	([2])	226.79	192.91	33.88
SALES AND GROSS RECEIPTS	76 265	21 718	54 547	47 391	7 156	355.28	101.17	254.11
CUSTOMS DUTIES	4 496	4 496	-	-	-	20.94	20.94	-
GENERAL SALES AND GROSS RECEIPTS	32 044	-	32 044	27 333	4 711	149.28	-	149.28
SELECTIVE SALES AND GROSS RECEIPTS	39 724	17 222	22 502	20 058	2 445	185.06	80.23	104.83
MOTOR FUEL	13 364	4 636	8 728	8 660	68	62.26	21.60	40.66
ALCOHOLIC BEVERAGES	7 582	5 413	2 169	2 057	112	35.32	25.22	10.11
TOBACCO PRODUCTS	6 069	2 488	3 581	3 462	119	28.27	11.59	16.68
PUBLIC UTILITIES	6 354	2 729	3 625	2 060	1 564	29.60	12.71	16.89
OTHER	6 356	1 956	4 400	3 818	582	29.61	9.11	20.50
MOTOR VEHICLE AND OPERATORS LICENSES	4 677	-	4 677	4 356	320	21.79	-	21.79
DEATH AND GIFT TAX	6 729	5 216	1 513	1 513	([3])	31.35	24.30	7.05
ALL OTHER	8 695	1 468	7 227	5 157	2 070	40.51	6.84	33.67
CHARGES AND MISCELLANEOUS GENERAL REVENUE	80 073	36 299	43 774	18 145	25 628	373.02	169.10	203.92
CURRENT CHARGES	51 352	22 532	29 320	11 652	17 668	241.56	104.97	136.59
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	6 008	6 008	-	-	-	27.99	27.99	-
POSTAL SERVICE	10 656	10 656	-	-	-	49.64	49.64	-
EDUCATION	10 479	53	10 426	6 347	4 079	48.82	0.25	48.57
SCHOOL LUNCH SALES	1 616	-	1 616	-	1 616	7.53	-	7.53
INSTITUTIONS OF HIGHER EDUCATION	7 098	-	7 098	6 212	887	33.07	-	33.07
OTHER	1 764	53	1 711	136	1 576	8.22	0.25	7.97
HOSPITALS	7 206	40	7 166	2 116	5 051	33.57	0.19	33.38
SEWERAGE	2 261	-	2 261	-	2 261	10.54	-	10.54
SANITATION OTHER THAN SEWERAGE	641	-	641	-	641	2.99	-	2.99
LOCAL PARKS AND RECREATION	568	-	568	-	568	2.65	-	2.65
NATURAL RESOURCES	3 597	3 211	386	359	28	16.76	14.96	1.80
HOUSING AND URBAN RENEWAL	1 401	531	870	28	842	6.52	2.47	4.05
AIR TRANSPORTATION	1 124	12	1 112	109	1 002	5.24	0.06	5.18
WATER TRANSPORT AND TERMINALS	773	269	504	144	360	3.60	1.25	2.35
PARKING FACILITIES	270	-	270	-	270	1.26	-	1.26
OTHER	6 868	1 752	5 116	2 550	2 566	32.00	8.16	23.83
MISCELLANEOUS GENERAL REVENUE	28 220	13 767	14 453	6 493	7 960	131.46	64.13	67.33
SPECIAL ASSESSMENTS	879	-	879	23	856	4.10	-	4.10
SALE OF PROPERTY	1 022	696	326	73	253	4.76	3.24	1.52
INTEREST EARNINGS	10 753	3 780	6 973	3 387	3 587	50.10	17.61	32.49
OTHER	15 565	9 291	6 274	3 010	3 264	72.51	43.28	29.23
UTILITY REVENUE	12 573	-	12 573	-	12 573	58.57	-	58.57
LIQUOR STORES REVENUE	2 553	-	2 553	2 196	357	11.90	-	11.90
INSURANCE TRUST REVENUE	119 190	85 814	33 376	30 900	2 477	555.25	399.77	155.48

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: 1975-76

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]626 116	391 085	[1]305 268	181 966	[1]181 802	[1]2 916.79	1 821.89	[1]1 422.11
INTERGOVERNMENTAL EXPENDITURE	([1])	69 057	1 180	57 858	1 822	([1])	321.71	5.50
TO FEDERAL GOVERNMENT	([1])	-	1 180	1 180	-	([1])	-	5.50
TO STATE GOVERNMENTS	([1])	51 426	([1])	-	1 822	([1])	239.57	([1])
TO LOCAL GOVERNMENTS	([1])	17 631	([1])	56 679	-	([1])	82.13	([1])
DIRECT EXPENDITURE	626 116	322 028	304 088	124 108	179 980	2 916.79	1 500.18	1 416.61
BY TYPE:								
GENERAL EXPENDITURE	476 146	220 595	255 551	95 832	159 720	2 218.15	1 027.65	1 190.50
UTILITY EXPENDITURE	17 451	-	17 451	-	17 451	81.30	-	81.30
LIQUOR STORES EXPENDITURE	2 091	-	2 091	1 781	310	9.74	-	9.74
INSURANCE TRUST EXPENDITURE	130 427	101 433	28 994	26 495	2 499	607.60	472.53	135.07
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	335 331	130 944	204 387	68 175	136 212	1 562.16	610.01	952.15
CAPITAL OUTLAY	71 631	25 100	46 531	18 009	28 522	333.70	116.93	216.77
CONSTRUCTION	45 223	6 924	38 299	15 285	23 014	210.67	32.26	178.42
EQUIPMENT	22 004	16 629	5 375	1 450	3 925	102.51	77.47	25.04
LAND AND EXISTING STRUCTURES	4 404	1 547	2 857	1 274	1 583	20.52	7.21	13.31
ASSISTANCE AND SUBSIDIES	47 739	35 245	12 494	7 290	5 205	222.39	164.19	58.21
INTEREST ON DEBT	40 987	29 306	11 681	4 140	7 542	190.94	136.52	54.42
INSURANCE BENEFITS AND REPAYMENTS	130 427	101 433	28 994	26 495	2 499	607.60	472.53	135.07
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	186 826	[2]70 360	116 466	32 856	83 610	870.34	327.78	542.56

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 $22,417 million.

Table 6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1975-76

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	476 146	289 652	153 690	161 541	100.0	100.0	100.0	100.0
DIRECT	476 146	220 595	95 832	159 720	100.0	76.2	62.4	98.9
INTERGOVERNMENTAL	(1)	69 057	57 858	1 822	(1)	23.8	37.6	1.1
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	100 414	100 414	-	-	21.1	34.7	-	-
POSTAL SERVICE	13 748	13 748	-	-	2.9	4.7	-	-
GENERAL REVENUE SHARING	6 238	[2]6 238	-	-	1.3	2.2	-	-
SPACE RESEARCH AND TECHNOLOGY	3 691	3 691	-	-	0.8	1.3	-	-
EDUCATION	106 255	18 293	59 630	71 758	22.3	6.3	38.8	44.4
DIRECT	106 255	9 039	25 546	71 670	22.3	3.1	16.6	44.4
INTERGOVERNMENTAL	(1)	9 254	34 084	88	(1)	3.2	22.2	0.1
HIGHWAYS	24 201	6 537	18 100	9 086	5.1	2.3	11.8	5.6
DIRECT	24 201	294	14 860	9 047	5.1	0.1	9.7	5.6
INTERGOVERNMENTAL	(1)	6 243	3 241	39	(1)	2.2	2.1	(Z)
PUBLIC WELFARE	45 129	30 919	29 633	11 666	9.5	10.7	19.3	7.2
DIRECT	45 129	13 694	20 157	11 278	9.5	4.7	13.1	7.0
INTERGOVERNMENTAL	(1)	17 225	9 476	388	(1)	5.9	6.2	0.2
HEALTH AND HOSPITALS	27 570	9 148	11 111	11 025	5.8	3.2	7.2	6.8
DIRECT	27 570	6 884	9 851	10 836	5.8	2.4	6.4	6.7
INTERGOVERNMENTAL	(1)	2 264	1 260	189	(1)	0.8	0.8	0.1
NATURAL RESOURCES	16 958	13 253	3 863	1 032	3.6	4.6	2.5	0.6
DIRECT	16 958	12 296	3 641	1 021	3.6	4.2	2.4	0.6
INTERGOVERNMENTAL	(1)	957	222	11	(1)	0.3	0.1	(Z)
HOUSING AND URBAN RENEWAL	5 435	5 104	465	2 881	1.1	1.8	0.3	1.8
DIRECT	5 435	2 284	272	2 879	1.1	0.8	0.2	1.8
INTERGOVERNMENTAL	(1)	2 820	192	3	(1)	1.0	0.1	(Z)
AIR TRANSPORTATION	3 359	2 152	369	1 211	0.7	0.7	0.2	0.7
DIRECT	3 359	1 858	290	1 211	0.7	0.6	0.2	0.7
INTERGOVERNMENTAL	(1)	294	79	-	(1)	0.1	0.1	(Z)
SOCIAL INSURANCE ADMINISTRATION	3 468	3 120	1 570	6	0.7	1.1	1.0	(Z)
DIRECT	3 468	1 892	1 570	6	0.7	0.7	1.0	(Z)
INTERGOVERNMENTAL	(1)	1 228	-	-	(1)	0.4	-	-
INTEREST ON GENERAL DEBT	39 575	29 306	4 140	6 129	8.3	10.1	2.7	3.8
OTHER AND COMBINED	86 343	53 967	24 810	46 746	18.1	18.6	16.1	28.9
DIRECT	86 343	25 195	15 506	45 642	18.1	8.7	10.1	28.3
INTERGOVERNMENTAL	(1)	22 534	9 304	1 104	(1)	7.8	6.1	0.7

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

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 $2,106 million, and to local governments, $4,132 million. Additional Federal payments to local governments ($13,499 million) include $2,817 million for housing and urban renewal, $2,803 million for waste treatment and water facilities, $948 million for education, $1,859 million for comprehensive manpower assistance, $1,194 million for urban mass transportation, and $232 million Federal contribution to District of Columbia.

Table 7. Direct General Expenditure, by Function, by Level of Government: 1975-76

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	476 146	220 595	255 551	95 832	159 720	2 218.15	1 027.65	1 190.50
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	100 414	100 414	-	-	-	467.78	467.78	-
ALL OTHER FUNCTIONS	375 732	120 181	255 551	95 832	159 720	1 750.37	559.87	1 190.50
POSTAL SERVICE	13 748	13 748	-	-	-	64.05	64.05	-
SPACE RESEARCH AND TECHNOLOGY	3 691	3 691	-	-	-	17.19	17.19	-
EDUCATION	106 255	9 039	97 216	25 546	71 670	495.00	42.11	452.89
LOCAL SCHOOLS	67 674	-	67 674	600	67 073	315.26	-	315.26
INSTITUTIONS OF HIGHER EDUCATION	24 304	-	24 304	19 707	4 597	113.22	-	113.22
OTHER	14 278	9 039	5 239	5 239	-	66.51	42.11	24.41
HIGHWAYS	24 201	294	23 907	14 860	9 047	112.74	1.37	111.37
PUBLIC WELFARE	45 129	13 694	31 435	20 157	11 278	210.23	63.79	146.44
CATEGORICAL CASH ASSISTANCE	15 638	5 950	9 688	5 203	4 485	72.85	27.72	45.13
OTHER CASH ASSISTANCE	2 093	1 020	1 073	353	720	9.75	4.75	5.00
OTHER PUBLIC WELFARE	27 398	6 724	20 674	14 600	6 073	127.63	31.32	96.31
HEALTH AND HOSPITALS	27 570	6 884	20 686	9 851	10 836	128.44	32.07	96.37
HOSPITALS	18 948	3 222	15 726	7 726	8 001	88.27	15.01	73.26
HEALTH	8 622	3 662	4 960	2 125	2 835	40.16	17.06	23.11
POLICE PROTECTION	10 735	1 204	9 531	1 412	8 119	50.01	5.61	44.40
LOCAL FIRE PROTECTION	3 898	-	3 898	-	3 898	18.16	-	18.16
SEWERAGE	5 937	-	5 937	-	5 937	27.66	-	27.66
SANITATION OTHER THAN SEWERAGE	2 302	-	2 302	-	2 302	10.73	-	10.73
LOCAL PARKS AND RECREATION	3 864	-	3 864	-	3 864	18.00	-	18.00
NATURAL RESOURCES	16 958	12 296	4 662	3 641	1 021	79.00	57.28	21.72
HOUSING AND URBAN RENEWAL	5 435	2 284	3 151	272	2 879	25.32	10.64	14.68
AIR TRANSPORTATION	3 359	1 858	1 501	290	1 211	15.65	8.66	6.99
WATER TRANSPORT AND TERMINALS	2 086	1 381	705	233	472	9.72	6.43	3.29
PARKING FACILITIES	334	-	334	-	334	1.56	-	1.56
CORRECTION	4 004	220	3 784	2 360	1 424	18.65	1.02	17.63
LIBRARIES	1 249	-	1 249	99	1 150	5.82	-	5.82
SOCIAL INSURANCE ADMINISTRATION	3 468	1 892	1 576	1 570	6	16.16	8.81	7.34
FINANCIAL ADMINISTRATION	6 574	2 614	3 960	1 945	2 015	30.63	12.18	18.45
GENERAL CONTROL	6 777	1 066	5 711	1 594	4 118	31.57	4.97	26.61
GENERAL PUBLIC BUILDING (STATE-LOCAL)	2 557	-	2 557	566	1 991	11.91	-	11.91
INTEREST ON GENERAL DEBT	39 575	29 306	10 269	4 140	6 129	184.36	136.52	47.84
OTHER AND UNALLOCABLE	36 024	18 710	17 314	7 296	10 018	167.82	87.16	80.66

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: 1975-76

(Millions of dollars)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 6)--	
EDUCATION	9 254
GRANTS-IN-AID	7 538
ELEMENTARY AND SECONDARY EDUCATION	2 089
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	1 811
HUMAN DEVELOPMENT	1 415
OCCUPATIONAL, VOCATIONAL, AND ADULT EDUCATION	741
MAINTENANCE AND OPERATION OF SCHOOLS	571
OTHER GRANTS-IN-AID	911
PAYMENTS FOR SERVICES	1 716
SCIENTIFIC RESEARCH AND DEVELOPMENT	1 688
TUITION PAYMENTS	28
PUBLIC WELFARE	17 225
PUBLIC ASSISTANCE	16 497
OTHER PUBLIC WELFARE	728
HEALTH AND HOSPITALS	2 264
PUBLIC HEALTH PROGRAMS	2 007
HOSPITAL CONSTRUCTION	182
OTHER	75
OTHER AND COMBINED	22 534
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	10 633
LABOR AND MANPOWER, N.E.C.	4 301
WASTE TREATMENT FACILITIES	2 803
URBAN MASS TRANSPORTATION	1 422
COMMUNITY PLANNING AND DEVELOPMENT	1 209
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	774
CIVIL DEFENSE AND DISASTER RELIEF	324
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	232
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES, AND MUSEUMS	161
PROGRAMS FOR THE AGING	125
OTHER	550
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	100 414
MILITARY FUNCTIONS	91 009
ATOMIC ENERGY	4 144
ECONOMIC ASSISTANCE	1 906
FOOD FOR FREEDOM	972
MILITARY ASSISTANCE	953
DEFENSE-RELATED ACTIVITIES	57
OTHER (FOREIGN AFFAIRS)	1 373
EDUCATION	9 039
VETERANS' EDUCATIONAL BENEFITS	5 310
OTHER EDUCATION	3 729
NATURAL RESOURCES	12 296
STABILIZATION OF FARM PRICES AND INCOME	1 339
FARM CREDIT AND INSURANCE	1 165
OTHER AGRICULTURAL RESOURCES	751
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	5 537
FOREST AND PARKS	2 127
MINERAL RESOURCES	343
OTHER NATURAL RESOURCES	1 034
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--CONTINUED	
HOSPITALS	3 222
PUBLIC HOSPITALS	3 059
VETERANS	2 647
OTHER	412
OTHER HOSPITALS	163
VETERANS	77
OTHER	86
HEALTH	3 662
VETERANS	807
OTHER	2 855
OTHER AND UNALLOCABLE	18 710
VETERANS' SERVICES, N.E.C.	9 289
LABOR AND MANPOWER, N.E.C.	1 751
REGULATIONS OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	1 190
UNITED STATES COAST GUARD	986
FEDERAL RAILROAD ADMINISTRATION	859
PAYMENT WHERE CREDIT EXCEEDS LIABILITY FOR TAX	808
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS	567
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	500
INDIAN TRIBAL FUNDS	441
COMMUNITY PLANNING AND DEVELOPMENT, N.E.C.	424
INTEREST ON INTERNAL REVENUE REFUNDS	295
CIVIL DEFENSE AND DISASTER RELIEF	290
EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	241
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	147
CLAIMS, JUDGMENTS, AND RELIEF ACTS	142
PROGRAMS FOR THE AGING	136
GOVERNMENT PRINTING OFFICE	122
GENERAL PROPERTY AND RECORDS MANAGEMENT	106
URBAN MASS TRANSPORTATION	71
OTHER	344
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
TOTAL	19 380
DIRECT	19 310
INTERGOVERNMENTAL	70
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 7)	5 310
INTERGOVERNMENTAL (TABLE 6)	20
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 7)	65
INTERGOVERNMENTAL (TABLE 6)	22
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 7)	3 531
INTERGOVERNMENTAL (TABLE 6)	28
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 7)	9 289
CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 12)	1 115

Table 9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1975-76

(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	71 631	25 100	46 531	18 009	28 522	45 223	6 924	38 299	15 285	23 014
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	18 158	18 158	-	-	-	2 810	2 810	-	-	-
OTHER, TOTAL	53 473	6 942	46 531	18 009	28 522	42 413	4 114	38 299	15 285	23 014
SPACE RESEARCH AND TECHNOLOGY	184	184	-	-	-	121	121	-	-	-
EDUCATION	10 114	3	10 111	3 164	6 947	7 484	-	7 484	2 249	5 235
LOCAL SCHOOLS	6 547	-	6 547	190	6 357	5 019	-	5 019	174	4 845
INSTITUTIONS OF HIGHER EDUCATION	3 007	-	3 007	2 417	590	1 964	-	1 964	1 575	389
OTHER	559	3	556	556	-	501	-	501	501	-
HIGHWAYS	14 275	66	14 209	10 907	3 302	12 897	62	12 835	10 021	2 814
HEALTH AND HOSPITALS	2 210	367	1 843	813	1 031	1 837	311	1 526	675	851
SEWERAGE	3 955	-	3 955	-	3 955	3 779	-	3 779	-	3 779
LOCAL PARKS AND RECREATION	1 314	-	1 314	-	1 314	940	-	940	-	940
NATURAL RESOURCES	5 004	3 932	1 072	736	336	3 667	2 913	754	469	285
HOUSING AND URBAN RENEWAL	2 208	810	1 398	217	1 180	1 070	-	1 070	217	853
AIR TRANSPORTATION	1 090	288	802	208	594	850	201	649	186	462
WATER TRANSPORT AND TERMINALS	633	283	350	105	245	580	276	304	89	215
LOCAL UTILITIES	5 355	-	5 355	-	5 355	4 441	-	4 441	-	4 441
WATER SUPPLY	2 208	-	2 208	-	2 208	2 022	-	2 022	-	2 022
ELECTRIC POWER	1 761	-	1 761	-	1 761	1 489	-	1 489	-	1 489
TRANSIT	1 339	-	1 339	-	1 339	891	-	891	-	891
GAS SUPPLY	46	-	46	-	46	39	-	39	-	39
ALL OTHER	7 131	1 009	6 122	1 859	4 263	4 746	230	4 516	1 377	3 139

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: 1975-76

Function[1]	Amount (millions of dollars)		Percent	
	State governments	Local governments	State governments	Local governments
ALL FUNCTIONS	32 856	83 647	100.0	100.0
EDUCATION	12 621	47 091	38.4	56.3
LOCAL SCHOOLS	216	44 471	0.7	53.2
INSTITUTIONS OF HIGHER EDUCATION	11 400	2 620	34.7	3.1
OTHER	1 005	-	3.1	-
FUNCTIONS OTHER THAN EDUCATION	20 235	36 556	61.6	43.7
HIGHWAYS	2 908	2 784	8.9	3.3
PUBLIC WELFARE	1 641	1 719	5.0	2.1
HOSPITALS	4 809	4 102	14.6	4.9
HEALTH	1 061	1 095	3.2	1.3
POLICE PROTECTION	928	6 115	2.8	7.3
LOCAL FIRE PROTECTION	-	2 950	-	3.5
SEWERAGE	-	862	-	1.0
SANITATION OTHER THAN SEWERAGE	-	1 181	-	1.[illegible]
LOCAL PARKS AND RECREATION	-	1 452	-	1.7
NATURAL RESOURCES	1 706	276	5.2	0.3
CORRECTION	1 488	939	4.5	1.1
FINANCIAL ADMINISTRATION	1 282	1 438	3.9	1.7
GENERAL CONTROL	956	2 956	2.9	3.5
WATER SUPPLY UTILITIES	-	1 267	-	1.5
ELECTRIC POWER UTILITIES	-	826	-	1.0
TRANSIT UTILITIES	-	1 792	-	2.1
ALL OTHER	3 456	4 801	10.5	5.7

Note: Statistics for local government finances are subject to sampling variation; see text for statement of reliability. Percent figures are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero.
[1]Amounts and percent values were developed from table 4 of Public Employment in 1976 (Bureau of the Census, June 1977).

Table 11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1975-76

(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	12 573	17 451	10 684	5 355	1 413	30 780	9 921	20 859
WATER SUPPLY	4 463	5 929	3 012	2 208	709	15 614	5 989	9 626
ELECTRIC POWER	5 819	6 429	4 198	1 761	470	10 167	651	9 517
TRANSIT	1 566	4 432	2 873	1 339	219	4 723	3 257	1 466
GAS SUPPLY	725	661	601	46	14	276	25	251

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: 1975-76

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	119 190	112 322	6 868	130 427
UNEMPLOYMENT COMPENSATION	16 979	16 736	243	19 160
EMPLOYEE RETIREMENT	17 289	10 962	6 327	16 774
ALL OTHER	84 923	84 624	298	94 492
FEDERAL GOVERNMENT	85 814	85 814	[1](6 777)	101 433
UNEMPLOYMENT COMPENSATION	404	404	-	218
EMPLOYEE RETIREMENT	2 756	2 756	[1](2 473)	8 352
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	80 320	80 320	[1](3 625)	88 300
VETERANS' LIFE INSURANCE	678	678	[1](433)	1 115
RAILROAD RETIREMENT	1 656	1 656	[1](246)	3 448
STATE AND LOCAL GOVERNMENTS	33 376	26 508	6 868	28 994
UNEMPLOYMENT COMPENSATION	16 575	16 332	243	18 942
EMPLOYEE RETIREMENT	14 533	8 206	6 327	8 422
ALL OTHER	2 269	1 970	298	1 629
STATE GOVERNMENTS	30 900	25 438	5 461	26 495
UNEMPLOYMENT COMPENSATION[2]	16 460	16 217	243	18 820
EMPLOYEE RETIREMENT	12 171	7 251	4 920	6 045
ALL OTHER	2 269	1 970	298	1 629
LOCAL GOVERNMENTS	2 477	1 070	1 407	2 499
UNEMPLOYMENT COMPENSATION	115	115	-	122
EMPLOYEE RETIREMENT	2 362	955	1 407	2 377

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

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

[2]These data relate to cooperative State-Federal programs administered by State employment security agencies; for fiscal 1975-76, extended and supplemental unemployment compensation have been added to the regular programs shown in prior years. See text and State Government Finances in 1976 for further details.

Table 13. Finances of Employee-Retirement Systems of State and Local Governments: 1975-76

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	21 821	16 599	5 222	2 786	2 436
EMPLOYEE CONTRIBUTIONS	4 869	3 915	954	620	334
GOVERNMENT CONTRIBUTIONS	10 625	7 764	2 861	1 094	1 767
FROM STATE	4 504	4 428	76	29	47
FROM LOCAL GOVERNMENTS	6 121	3 336	2 785	1 065	1 720
EARNINGS ON INVESTMENTS	6 327	4 920	1 407	1 072	335
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	8 422	6 045	2 377	1 878	499
BENEFITS	7 507	5 327	2 180	1 737	443
WITHDRAWALS	915	718	197	141	56
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	111 333	85 811	25 522	19 037	6 484
CASH AND DEPOSITS	1 418	728	690	404	286
GOVERNMENTAL SECURITIES	12 357	8 457	3 900	3 188	712
FEDERAL	9 207	7 234	1 973	1 307	666
UNITED STATES TREASURY	3 632	2 426	1 207	783	424
FEDERAL AGENCY	5 575	4 808	766	524	242
STATE AND LOCAL	[1]3 150	1 223	1 927	1 881	46
NONGOVERNMENTAL SECURITIES	97 558	76 626	20 932	15 445	5 486
CORPORATE BONDS	57 389	45 123	12 266	8 985	3 281
CORPORATE STOCKS	24 605	19 002	5 603	4 270	1 333
MORTGAGES	7 903	7 225	678	403	275
OTHER	7 660	5 276	2 384	1 787	597

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

[1]Reflects short-term investments by New York State and New York City retirement systems.

Table 14. Indebtedness and Debt Transactions of State and Local Governments: 1975-76

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	240 086	84 379	155 707	1 118.45
LONG-TERM	221 309	78 368	142 941	1 030.98
FULL FAITH AND CREDIT	130 644	38 421	92 222	608.61
NONGUARANTEED	90 665	39 947	50 718	422.37
SHORT-TERM	18 777	6 011	12 766	87.47
NET LONG-TERM DEBT OUTSTANDING	195 260	62 488	132 773	909.63
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	41 065	4 034	37 031	191.30
LOCAL UTILITIES	30 780	(X)	30 780	143.39
ALL OTHER	149 464	74 334	75 130	696.29
LONG-TERM DEBT ISSUED	31 671	13 865	17 806	147.54
LONG-TERM DEBT RETIRED	11 348	2 968	8 380	52.87

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: 1975-76

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	242 154	156 060	86 094	1 128.09
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	4 382	4 372	10	20.41
OTHER DEPOSITS AND CASH	59 516	18 530	40 986	277.26
SECURITIES	178 255	133 158	45 097	830.41
FEDERAL	38 746	22 787	15 959	180.50
U.S. TREASURY	30 709	16 538	14 171	143.06
FEDERAL AGENCY	8 037	6 249	1 788	37.44
STATE AND LOCAL GOVERNMENT SECURITIES	10 150	7 142	3 008	47.29
OTHER	129 359	103 229	26 130	602.63
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	4 440	4 425	15	20.68
EMPLOYEE RETIREMENT	111 333	85 811	25 522	518.65
OTHER INSURANCE TRUST SYSTEMS	3 293	3 293	-	15.34
LONG-TERM DEBT OFFSETS	26 048	15 880	10 168	121.35
BOND FUNDS	22 131	7 447	14 684	103.10
ALL OTHER	74 909	39 204	35 705	348.97
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	123 088	62 531	60 557	573.41
CASH AND DEPOSITS	57 819	17 527	40 292	269.35
SECURITIES	65 269	45 004	20 265	304.06
FEDERAL	28 502	14 516	13 986	132.78
STATE AND LOCAL GOVERNMENT SECURITIES	6 550	5 469	1 081	30.51
OTHER	30 218	25 019	5 198	140.77

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 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES						
GENERAL REVENUE, TOTAL	[1]162 931.3	36 941.7	55 341.4	6 000.4	9 637.2	58 870.5
INTERGOVERNMENTAL REVENUE	[1]69 745.6	16 676.5	22 234.0	1 805.9	3 728.9	29 160.2
FROM FEDERAL GOVERNMENT	13 576.4	2 910.6	7 441.7	432.4	1 897.8	893.9
FROM STATE GOVERNMENT	56 169.1	13 156.2	13 771.7	1 269.5	790.5	27 181.2
GENERAL REVENUE FROM OWN SOURCES	93 185.7	20 265.2	33 107.4	4 194.5	5 908.3	29 710.3
TAX REVENUE	67 557.4	14 130.2	23 336.3	3 664.1	1 440.0	24 986.8
PROPERTY TAX	54 883.6	11 582.0	14 165.2	3 369.2	1 368.0	24 399.0
OTHER TAXES	12 673.9	2 548.2	9 171.1	294.9	71.9	587.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	25 628.3	6 134.9	9 771.2	530.4	4 468.3	4 723.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	12 930.4	400.2	9 708.5	245.1	2 576.6	0.1
DIRECT GENERAL EXPENDITURE, TOTAL	159 719.7	35 382.8	52 854.6	5 455.2	7 805.0	58 222.1
EDUCATION	71 670.0	5 398.4	7 431.6	1 777.9	193.6	56 868.5
HIGHWAYS	9 047.1	3 626.5	4 227.5	986.0	207.1	-
PUBLIC WELFARE	11 277.9	6 720.4	4 492.7	64.8	-	-
POLICE AND FIRE PROTECTION	12 016.5	2 011.2	9 239.2	651.0	115.1	-
HEALTH AND HOSPITALS	10 835.6	5 303.5	3 414.8	69.4	2 047.9	-
INTEREST ON GENERAL DEBT	6 129.0	896.2	2 683.5	158.8	1 037.1	1 353.5
ALL OTHER	38 743.4	11 426.5	21 365.4	1 747.2	4 204.2	0.1
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	17 761.3	628.8	11 035.3	294.8	5 802.2	0.1
DEBT OUTSTANDING, TOTAL	155 707.3	20 371.8	68 796.6	4 033.5	34 851.5	27 653.9
LONG-TERM	142 940.9	19 028.4	62 119.2	3 131.7	32 183.3	26 478.3
FULL FAITH AND CREDIT	88 545.6	13 612.3	36 839.0	2 885.1	8 732.6	26 476.5
NONGUARANTEED	54 395.3	5 416.1	25 280.2	246.6	23 450.7	1.7
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	83 610.5	14 484.3	26 367.4	2 680.7	3 481.3	36 596.7
ALABAMA						
GENERAL REVENUE, TOTAL	[1]1 667.7	306.7	558.2	-	123.1	744.8
INTERGOVERNMENTAL REVENUE	[1]806.2	131.1	129.1	-	35.1	575.8
FROM FEDERAL GOVERNMENT	167.6	48.4	80.8	-	27.0	11.4
FROM STATE GOVERNMENT	638.6	75.7	30.5	-	4.0	528.4
GENERAL REVENUE FROM OWN SOURCES	861.5	175.6	429.1	-	88.0	168.9
TAX REVENUE	425.0	132.7	215.4	-	1.1	75.8
PROPERTY TAX	178.9	63.0	39.1	-	1.1	75.8
OTHER TAXES	246.1	69.7	176.4	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	436.5	42.9	213.6	-	86.9	93.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	287.9	0.1	266.5	-	21.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 707.2	269.1	574.5	-	123.4	740.2
EDUCATION	747.1	0.3	12.0	-	-	734.9
HIGHWAYS	139.5	80.8	58.6	-	-	-
PUBLIC WELFARE	7.5	6.1	1.4	-	-	-
POLICE AND FIRE PROTECTION	121.8	15.0	106.8	-	-	-
HEALTH AND HOSPITALS	234.9	44.6	108.4	-	81.9	-
INTEREST ON GENERAL DEBT	73.7	7.3	50.7	-	10.4	5.3
ALL OTHER	382.8	115.0	236.6	-	31.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	278.9	1.1	257.2	-	20.6	-
DEBT OUTSTANDING, TOTAL	2 020.8	206.2	1 436.9	-	259.8	117.9
LONG-TERM	1 922.4	201.9	1 409.7	-	197.3	113.6
FULL FAITH AND CREDIT	759.4	98.1	485.8	-	61.9	113.6
NONGUARANTEED	1 163.0	103.8	923.9	-	135.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	888.9	110.6	244.1	-	52.0	482.2
ALASKA						
GENERAL REVENUE, TOTAL	[1]430.5	109.1	321.6	-	-	-
INTERGOVERNMENTAL REVENUE	[1]220.7	69.9	151.0	-	-	-
FROM FEDERAL GOVERNMENT	26.9	3.5	23.4	-	-	-
FROM STATE GOVERNMENT	193.8	66.4	127.4	-	-	-
GENERAL REVENUE FROM OWN SOURCES	209.8	39.2	170.6	-	-	-
TAX REVENUE	125.4	32.8	92.6	-	-	-
PROPERTY TAX	94.0	22.8	71.2	-	-	-
OTHER TAXES	31.5	10.1	21.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	84.4	6.4	78.0	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	32.2	(Z)	32.2	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	425.7	84.9	340.8	-	-	-
EDUCATION	196.7	70.3	126.4	-	-	-
HIGHWAYS	21.0	0.4	20.6	-	-	-
PUBLIC WELFARE	0.4	0.3	0.1	-	-	-
POLICE AND FIRE PROTECTION	26.9	0.5	26.4	-	-	-
HEALTH AND HOSPITALS	16.2	2.7	13.6	-	-	-
INTEREST ON GENERAL DEBT	24.8	3.4	21.4	-	-	-
ALL OTHER	139.7	7.2	132.4	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	50.0	(Z)	50.0	-	-	-
DEBT OUTSTANDING, TOTAL	554.3	74.5	479.8	-	-	-
LONG-TERM	551.9	74.5	477.4	-	-	-
FULL FAITH AND CREDIT	373.1	73.5	299.7	-	-	-
NONGUARANTEED	178.7	1.0	177.7	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	210.2	39.9	170.3	-	-	-

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ARIZONA						
GENERAL REVENUE, TOTAL	[1] 1 673.3	380.5	436.6	-	35.3	854.0
INTERGOVERNMENTAL REVENUE	[1] 774.2	150.2	188.0	-	0.2	468.9
FROM FEDERAL GOVERNMENT	136.6	40.2	73.7	-	0.1	22.7
FROM STATE GOVERNMENT	637.5	102.9	106.0	-	(Z)	428.6
GENERAL REVENUE FROM OWN SOURCES	899.1	230.3	248.6	-	35.1	385.1
TAX REVENUE	642.7	184.4	165.7	-	3.0	289.5
PROPERTY TAX	525.9	177.8	55.7	-	3.0	289.3
OTHER TAXES	116.8	6.5	110.0	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	256.5	45.9	82.9	-	32.1	95.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	307.3	-	80.9	-	226.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 703.7	365.0	444.8	-	34.3	859.6
EDUCATION	877.4	43.2	1.1	-	-	833.2
HIGHWAYS	76.7	29.8	46.9	-	-	-
PUBLIC WELFARE	17.6	17.3	0.3	-	-	-
POLICE AND FIRE PROTECTION	144.1	31.4	112.7	-	-	-
HEALTH AND HOSPITALS	103.0	97.7	0.5	-	4.8	-
INTEREST ON GENERAL DEBT	53.8	6.2	18.4	-	2.9	26.4
ALL OTHER	430.9	139.4	265.0	-	26.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	415.3	-	94.3	-	321.0	-
DEBT OUTSTANDING, TOTAL	2 278.3	163.7	681.8	-	886.7	546.1
LONG-TERM	2 250.4	156.8	661.1	-	886.4	546.1
FULL FAITH AND CREDIT	1 264.2	139.3	236.6	-	342.3	546.1
NONGUARANTEED	986.2	17.5	424.5	-	544.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	903.2	129.9	225.4	-	53.7	494.3
ARKANSAS						
GENERAL REVENUE, TOTAL	[1] 925.4	175.3	231.7	-	43.0	478.3
INTERGOVERNMENTAL REVENUE	[1] 472.2	73.8	94.5	-	16.9	289.9
FROM FEDERAL GOVERNMENT	108.2	26.4	56.9	-	16.1	8.8
FROM STATE GOVERNMENT	364.0	46.6	37.0	-	0.7	279.7
GENERAL REVENUE FROM OWN SOURCES	453.2	101.5	137.2	-	26.1	188.4
TAX REVENUE	231.9	38.4	39.6	-	1.2	152.6
PROPERTY TAX	211.7	38.1	19.8	-	1.2	152.5
OTHER TAXES	20.2	0.4	19.7	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	221.3	63.1	97.6	-	24.9	35.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	70.8	-	70.8	-	(Z)	-
DIRECT GENERAL EXPENDITURE, TOTAL	900.7	146.0	236.0	-	37.3	481.3
EDUCATION	469.9	0.8	0.1	-	-	469.0
HIGHWAYS	65.6	36.7	28.9	-	(Z)	-
PUBLIC WELFARE	1.2	1.1	0.1	-	-	-
POLICE AND FIRE PROTECTION	51.7	7.9	43.9	-	(Z)	-
HEALTH AND HOSPITALS	69.5	55.7	13.7	-	-	-
INTEREST ON GENERAL DEBT	39.8	1.2	19.1	-	7.2	12.3
ALL OTHER	202.9	42.7	130.1	-	30.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	73.3	(Z)	73.1	-	0.1	-
DEBT OUTSTANDING, TOTAL	985.7	32.5	488.2	-	185.0	280.0
LONG-TERM	928.7	32.4	480.7	-	139.1	276.6
FULL FAITH AND CREDIT	364.1	21.4	53.3	-	12.8	276.6
NONGUARANTEED	564.7	10.9	427.4	-	126.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	432.9	57.1	82.8	-	5.7	287.3
CALIFORNIA						
GENERAL REVENUE, TOTAL	[1] 22 914.6	7 624.1	5 073.5	-	1 720.6	8 947.9
INTERGOVERNMENTAL REVENUE	[1] 9 651.1	3 874.3	1 633.9	-	462.4	4 132.0
FROM FEDERAL GOVERNMENT	1 413.8	429.0	568.0	-	256.8	159.9
FROM STATE GOVERNMENT	8 237.3	3 309.7	994.3	-	135.4	3 797.9
GENERAL REVENUE FROM OWN SOURCES	13 263.5	3 749.8	3 439.6	-	1 258.2	4 815.9
TAX REVENUE	9 988.3	2 963.7	2 349.4	-	526.3	4 148.9
PROPERTY TAX	8 561.0	2 761.6	1 170.2	-	480.3	4 148.9
OTHER TAXES	1 427.3	202.1	1 179.2	-	46.0	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	3 275.2	786.1	1 090.2	-	731.9	667.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 797.5	13.7	1 204.0	-	579.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	21 806.3	7 203.5	4 687.2	-	1 231.0	8 684.7
EDUCATION	8 950.4	376.0	1.0	-	-	8 573.4
HIGHWAYS	880.0	341.6	508.0	-	30.5	-
PUBLIC WELFARE	2 422.7	2 315.8	106.9	-	-	-
POLICE AND FIRE PROTECTION	1 730.9	455.5	1 228.5	-	46.9	-
HEALTH AND HOSPITALS	1 703.1	1 136.7	128.6	-	437.8	-
INTEREST ON GENERAL DEBT	382.0	65.0	146.9	-	58.7	111.3
ALL OTHER	5 737.1	2 512.9	2 567.2	-	657.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 430.9	44.6	1 282.7	-	1 103.6	-
DEBT OUTSTANDING, TOTAL	13 918.7	1 375.5	5 376.0	-	4 640.0	2 527.3
LONG-TERM	13 537.3	1 375.5	5 145.1	-	4 489.7	2 527.0
FULL FAITH AND CREDIT	7 949.9	883.2	1 614.3	-	2 925.3	2 527.0
NONGUARANTEED	5 587.5	492.2	3 530.8	-	1 564.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	12 019.6	2 977.8	2 636.4	-	675.7	5 729.7

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
COLORADO						
GENERAL REVENUE, TOTAL	[1]2 042.6	330.7	629.1	-	128.1	977.1
INTERGOVERNMENTAL REVENUE	[1]787.5	151.5	190.0	-	27.2	441.4
FROM FEDERAL GOVERNMENT	153.4	25.4	90.2	-	18.5	19.3
FROM STATE GOVERNMENT	634.1	123.5	88.4	-	6.1	416.1
GENERAL REVENUE FROM OWN SOURCES	1 255.0	179.2	439.2	-	100.9	535.7
TAX REVENUE	916.0	125.7	266.3	-	53.9	470.1
PROPERTY TAX	699.1	111.9	89.3	-	28.0	469.9
OTHER TAXES	216.9	13.8	177.0	-	25.9	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	339.0	53.5	172.9	-	47.0	65.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	182.4	-	164.0	-	18.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 130.5	385.0	642.0	-	88.9	1 014.6
EDUCATION	984.3	(Z)	1.0	-	-	983.2
HIGHWAYS	126.4	62.7	63.7	-	-	-
PUBLIC WELFARE	154.0	101.3	52.6	-	-	-
POLICE AND FIRE PROTECTION	146.3	19.6	121.8	-	4.9	-
HEALTH AND HOSPITALS	124.7	52.6	57.2	-	14.9	-
INTEREST ON GENERAL DEBT	62.9	5.8	18.9	-	6.8	31.3
ALL OTHER	531.9	142.8	326.9	-	62.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	248.8	-	188.2	-	60.6	-
DEBT OUTSTANDING, TOTAL	1 967.5	145.2	945.2	-	278.9	598.2
LONG-TERM	1 915.8	145.2	927.0	-	247.0	596.6
FULL FAITH AND CREDIT	1 257.0	6.4	567.3	-	86.7	596.6
NONGUARANTEED	658.8	138.8	359.7	-	160.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 049.4	116.6	299.7	-	37.9	595.2
CONNECTICUT						
GENERAL REVENUE, TOTAL	[1]1 902.8	-	871.0	975.0	54.6	23.9
INTERGOVERNMENTAL REVENUE	[1]573.5	-	320.8	238.9	18.2	17.2
FROM FEDERAL GOVERNMENT	154.9	-	105.4	38.6	10.9	(Z)
FROM STATE GOVERNMENT	418.5	-	213.0	194.5	3.9	7.1
GENERAL REVENUE FROM OWN SOURCES	1 329.3	-	550.2	736.1	36.4	6.6
TAX REVENUE	1 160.7	-	478.7	665.8	11.6	4.6
PROPERTY TAX	1 150.0	-	474.1	659.6	11.6	4.6
OTHER TAXES	10.7	-	4.6	6.2	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	168.6	-	71.5	70.2	24.8	2.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	63.0	-	33.7	8.9	20.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 925.0	-	892.8	949.1	56.1	27.0
EDUCATION	961.8	-	368.8	566.4	-	26.5
HIGHWAYS	88.1	-	30.8	57.1	0.2	-
PUBLIC WELFARE	35.0	-	28.8	6.2	-	-
POLICE AND FIRE PROTECTION	182.8	-	109.6	72.6	0.5	-
HEALTH AND HOSPITALS	30.8	-	20.6	10.1	-	-
INTEREST ON GENERAL DEBT	81.5	-	44.9	30.5	5.7	0.4
ALL OTHER	545.1	-	289.2	206.1	49.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	68.3	-	35.1	8.6	24.6	-
DEBT OUTSTANDING, TOTAL	1 922.4	-	984.0	731.8	195.8	10.8
LONG-TERM	1 377.8	-	692.4	522.4	152.3	10.8
FULL FAITH AND CREDIT	1 295.1	-	667.0	512.0	105.3	10.8
NONGUARANTEED	82.7	-	25.3	10.4	47.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 018.1	-	445.5	528.1	26.4	18.0
DELAWARE						
GENERAL REVENUE, TOTAL	[1]357.1	67.2	84.4	-	20.4	187.0
INTERGOVERNMENTAL REVENUE	[1]202.9	31.6	36.8	-	3.7	132.7
FROM FEDERAL GOVERNMENT	48.7	24.6	16.4	-	3.6	4.1
FROM STATE GOVERNMENT	154.3	6.2	20.1	-	(Z)	127.9
GENERAL REVENUE FROM OWN SOURCES	154.1	35.6	47.6	-	16.7	54.2
TAX REVENUE	88.6	18.9	31.3	-	(Z)	38.4
PROPERTY TAX	75.7	18.0	19.3	-	(Z)	38.4
OTHER TAXES	12.8	0.9	12.0	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	65.6	16.7	16.3	-	16.7	15.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	39.6	-	39.6	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	359.4	78.4	89.2	-	15.2	176.6
EDUCATION	202.0	-	27.9	-	-	174.1
HIGHWAYS	12.5	0.3	6.3	-	5.9	-
PUBLIC WELFARE	0.5	0.5	(Z)	-	-	-
POLICE AND FIRE PROTECTION	19.8	6.6	13.2	-	-	-
HEALTH AND HOSPITALS	0.1	-	0.1	-	-	-
INTEREST ON GENERAL DEBT	14.8	3.1	4.3	-	5.0	2.5
ALL OTHER	109.5	67.9	37.3	-	4.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	32.2	-	32.2	-	-	-
DEBT OUTSTANDING, TOTAL	399.6	80.8	132.2	-	131.9	54.8
LONG-TERM	380.1	74.5	131.8	-	119.0	54.8
FULL FAITH AND CREDIT	230.8	74.5	101.5	-	-	54.8
NONGUARANTEED	149.3	-	30.3	-	119.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	184.8	21.0	45.4	-	4.0	114.3

See footnotes at end of table.

Table 16. **Selected Items of Local Government Finances, by State and Type of Government: 1975-76**—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
DISTRICT OF COLUMBIA						
GENERAL REVENUE, TOTAL	[1] 1 602.4	-	1 413.7	-	389.7	-
INTERGOVERNMENTAL REVENUE	[1] 812.4	-	692.6	-	320.8	-
FROM FEDERAL GOVERNMENT	812.4	-	655.4	-	157.0	-
FROM STATE GOVERNMENT	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	790.0	-	721.1	-	68.8	-
TAX REVENUE	648.7	-	648.7	-	-	-
PROPERTY TAX	147.1	-	147.1	-	-	-
OTHER TAXES	501.6	-	501.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	141.3	-	72.4	-	68.8	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	72.0	-	12.1	-	59.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 462.2	-	1 462.2	-	-	-
EDUCATION	330.4	-	330.4	-	-	-
HIGHWAYS	73.0	-	73.0	-	-	-
PUBLIC WELFARE	273.9	-	273.9	-	-	-
POLICE AND FIRE PROTECTION	131.7	-	131.7	-	-	-
HEALTH AND HOSPITALS	120.5	-	120.5	-	-	-
INTEREST ON GENERAL DEBT	83.1	-	83.1	-	-	-
ALL OTHER	449.7	-	449.7	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	716.2	-	16.1	-	700.0	-
DEBT OUTSTANDING, TOTAL	2 403.1	-	1 380.5	-	1 022.7	-
LONG-TERM	2 217.6	-	1 220.6	-	997.0	-
FULL FAITH AND CREDIT	1 065.9	-	1 065.9	-	-	-
NONGUARANTEED	1 151.7	-	154.7	-	997.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	842.1	-	769.2	-	73.0	-
FLORIDA						
GENERAL REVENUE, TOTAL	[1] 5 642.6	1 328.3	1 339.6	-	380.7	2 626.1
INTERGOVERNMENTAL REVENUE	[1] 2 364.8	394.3	403.0	-	19.8	1 579.8
FROM FEDERAL GOVERNMENT	461.3	204.9	168.2	-	11.6	76.6
FROM STATE GOVERNMENT	1 903.5	177.3	218.8	-	7.1	1 500.3
GENERAL REVENUE FROM OWN SOURCES	3 277.8	934.0	936.6	-	361.0	1 046.2
TAX REVENUE	1 829.1	513.4	521.7	-	51.5	742.5
PROPERTY TAX	1 553.2	460.7	298.4	-	51.5	742.5
OTHER TAXES	275.9	52.6	223.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 448.7	420.6	414.9	-	309.4	303.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	676.6	55.4	610.4	-	10.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 824.0	1 323.2	1 430.7	-	380.9	2 689.1
EDUCATION	2 638.4	(Z)	(Z)	-	-	2 638.3
HIGHWAYS	247.6	142.8	104.8	-	(Z)	-
PUBLIC WELFARE	51.6	44.1	7.5	-	-	-
POLICE AND FIRE PROTECTION	514.0	173.2	339.8	-	1.1	-
HEALTH AND HOSPITALS	563.8	192.0	54.5	-	317.3	-
INTEREST ON GENERAL DEBT	186.0	58.8	62.3	-	14.1	50.8
ALL OTHER	1 622.6	712.4	861.8	-	48.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	802.7	111.1	678.4	-	13.2	-
DEBT OUTSTANDING, TOTAL	5 401.4	1 352.2	2 745.6	-	321.6	981.9
LONG-TERM	5 237.5	1 299.9	2 640.1	-	315.7	981.8
FULL FAITH AND CREDIT	1 939.2	318.4	591.1	-	47.8	981.8
NONGUARANTEED	3 298.3	981.5	2 049.1	-	267.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 047.4	555.1	712.1	-	159.8	1 620.4
GEORGIA						
GENERAL REVENUE, TOTAL	[1] 2 861.6	594.7	568.6	-	605.6	1 203.0
INTERGOVERNMENTAL REVENUE	[1] 1 021.4	137.7	142.4	-	195.3	656.3
FROM FEDERAL GOVERNMENT	279.2	71.4	79.6	-	98.9	29.3
FROM STATE GOVERNMENT	742.2	64.1	50.0	-	7.1	621.0
GENERAL REVENUE FROM OWN SOURCES	1 840.2	457.0	426.2	-	410.3	546.7
TAX REVENUE	1 050.8	365.6	253.0	-	0.6	431.7
PROPERTY TAX	877.7	290.1	155.6	-	0.6	431.5
OTHER TAXES	173.1	75.5	97.4	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	789.4	91.4	173.2	-	409.7	115.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	317.4	35.0	267.0	-	15.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 813.4	489.7	580.3	-	496.6	1 246.8
EDUCATION	1 228.3	(Z)	0.9	-	-	1 227.4
HIGHWAYS	154.5	99.8	54.7	-	-	-
PUBLIC WELFARE	13.5	11.7	1.8	-	-	-
POLICE AND FIRE PROTECTION	205.8	67.5	138.3	-	-	-
HEALTH AND HOSPITALS	490.5	41.0	27.2	-	422.2	-
INTEREST ON GENERAL DEBT	96.3	20.6	32.0	-	24.2	19.5
ALL OTHER	624.6	249.0	325.5	-	50.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	443.5	51.4	252.5	-	139.6	-
DEBT OUTSTANDING, TOTAL	2 730.1	630.5	1 107.6	-	606.9	385.2
LONG-TERM	2 601.9	617.3	1 091.9	-	508.0	384.8
FULL FAITH AND CREDIT	1 134.8	207.3	384.2	-	158.6	384.8
NONGUARANTEED	1 467.1	410.0	707.7	-	349.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 534.3	191.4	296.3	-	267.5	779.2

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
HAWAII						
GENERAL REVENUE, TOTAL	[1]356.6	88.6	268.1	-	(Z)	-
INTERGOVERNMENTAL REVENUE	[1]123.8	29.7	94.2	-	(Z)	-
FROM FEDERAL GOVERNMENT	95.2	13.5	81.7	-	-	-
FROM STATE GOVERNMENT	28.6	16.2	12.5	-	(Z)	-
GENERAL REVENUE FROM OWN SOURCES	232.8	59.0	173.8	-	(Z)	-
TAX REVENUE	189.9	44.9	145.0	-	-	-
PROPERTY TAX	153.9	36.7	117.2	-	-	-
OTHER TAXES	36.0	8.2	27.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	42.9	14.1	28.9	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	25.4	5.9	19.6	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	367.1	85.0	282.1	-	(Z)	-
EDUCATION	0.6	0.6	-	-	-	-
HIGHWAYS	50.2	11.2	39.1	-	-	-
PUBLIC WELFARE	0.5	0.5	-	-	-	-
POLICE AND FIRE PROTECTION	68.1	18.2	49.9	-	-	-
HEALTH AND HOSPITALS	3.7	0.4	3.3	-	-	-
INTEREST ON GENERAL DEBT	12.4	4.1	8.3	-	-	-
ALL OTHER	231.6	50.0	181.6	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	31.4	10.7	20.7	-	-	-
DEBT OUTSTANDING, TOTAL	334.8	81.2	253.6	-	-	-
LONG-TERM	301.1	79.2	221.9	-	-	-
FULL FAITH AND CREDIT	259.3	68.4	190.9	-	-	-
NONGUARANTEED	41.8	10.8	31.0	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	131.0	32.3	98.7	-	(Z)	-
IDAHO						
GENERAL REVENUE, TOTAL	[1]469.9	118.0	97.9	-	53.9	227.9
INTERGOVERNMENTAL REVENUE	[1]212.7	42.7	45.1	-	16.8	135.9
FROM FEDERAL GOVERNMENT	41.1	9.4	25.6	-	1.1	4.9
FROM STATE GOVERNMENT	171.6	33.1	16.2	-	4.1	118.3
GENERAL REVENUE FROM OWN SOURCES	257.2	75.3	52.8	-	37.1	92.0
TAX REVENUE	161.8	40.2	29.8	-	12.4	79.4
PROPERTY TAX	157.7	38.9	27.0	-	12.4	79.4
OTHER TAXES	4.1	1.3	2.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	95.4	35.1	23.0	-	24.6	12.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	15.4	-	14.8	-	0.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	477.8	95.4	88.4	-	47.4	246.6
EDUCATION	241.2	1.0	-	-	-	240.2
HIGHWAYS	56.0	17.9	10.3	-	27.8	-
PUBLIC WELFARE	3.9	3.9	-	-	-	-
POLICE AND FIRE PROTECTION	28.2	8.5	19.3	-	0.4	-
HEALTH AND HOSPITALS	38.2	29.3	2.5	-	6.4	-
INTEREST ON GENERAL DEBT	8.7	0.2	1.4	-	0.6	6.4
ALL OTHER	101.7	34.5	55.0	-	12.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	16.1	-	15.5	-	0.6	-
DEBT OUTSTANDING, TOTAL	221.3	10.5	47.8	-	49.7	113.3
LONG-TERM	204.5	10.1	37.7	-	45.3	111.4
FULL FAITH AND CREDIT	136.8	5.5	15.6	-	4.2	111.4
NONGUARANTEED	67.7	4.6	22.1	-	41.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	230.0	38.4	35.8	-	14.8	141.0
ILLINOIS						
GENERAL REVENUE, TOTAL	[1]7 804.0	855.1	2 223.2	185.7	742.1	3 995.6
INTERGOVERNMENTAL REVENUE	[1]2 859.5	310.5	595.9	74.2	280.1	1 796.5
FROM FEDERAL GOVERNMENT	514.3	65.1	250.5	30.8	136.0	31.8
FROM STATE GOVERNMENT	2 345.1	208.6	296.8	41.9	46.7	1 751.1
GENERAL REVENUE FROM OWN SOURCES	4 944.5	544.6	1 627.3	111.6	461.9	2 199.1
TAX REVENUE	3 856.9	366.7	1 248.4	105.7	254.6	1 881.5
PROPERTY TAX	3 184.0	320.8	624.1	105.7	254.6	1 878.8
OTHER TAXES	672.9	45.9	624.3	(Z)	-	2.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 087.6	178.0	378.9	5.8	207.4	317.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	540.9	1.1	365.1	0.5	174.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 919.0	823.3	2 182.0	113.5	628.2	4 172.1
EDUCATION	4 080.8	2.3	26.0	-	-	4 052.4
HIGHWAYS	509.2	183.1	273.3	52.8	0.1	-
PUBLIC WELFARE	68.4	40.8	7.4	20.2	-	-
POLICE AND FIRE PROTECTION	742.0	48.9	681.6	0.4	11.1	-
HEALTH AND HOSPITALS	368.0	187.7	114.2	3.0	63.2	-
INTEREST ON GENERAL DEBT	277.1	14.4	77.2	1.0	64.8	119.7
ALL OTHER	1 873.5	346.1	1 002.2	36.1	489.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	723.4	3.2	401.0	2.8	316.4	-
DEBT OUTSTANDING, TOTAL	7 097.8	336.4	2 727.4	22.4	1 528.5	2 483.1
LONG-TERM	6 062.3	259.1	2 429.2	19.4	1 347.4	2 007.1
FULL FAITH AND CREDIT	3 463.3	223.5	711.8	12.0	508.9	2 007.1
NONGUARANTEED	2 599.0	35.6	1 717.4	7.5	838.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 774.4	410.8	1 221.3	34.5	418.8	2 689.0

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
INDIANA						
GENERAL REVENUE, TOTAL	[1]3 070.8	643.0	776.6	37.9	178.3	1 550.2
INTERGOVERNMENTAL REVENUE	[1]1 356.2	266.8	333.8	17.4	78.4	774.9
FROM FEDERAL GOVERNMENT	187.4	34.9	127.3	11.9	7.3	6.1
FROM STATE GOVERNMENT	1 168.8	228.9	195.3	4.5	4.3	735.9
GENERAL REVENUE FROM OWN SOURCES	1 714.6	376.2	442.8	20.4	99.9	775.3
TAX REVENUE	1 202.8	176.5	279.1	19.3	50.3	677.5
PROPERTY TAX	1 172.6	151.5	274.4	19.0	50.3	677.3
OTHER TAXES	30.1	25.0	4.7	0.3	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	511.8	199.7	163.6	1.2	49.6	97.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	243.5	-	147.5	-	95.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 962.0	605.8	758.7	29.4	156.7	1 411.5
EDUCATION	1 432.6	9.9	-	-	19.2	1 403.6
HIGHWAYS	216.4	115.2	101.2	(Z)	-	-
PUBLIC WELFARE	189.0	139.4	37.2	12.3	-	-
POLICE AND FIRE PROTECTION	184.1	19.1	159.7	5.3	-	-
HEALTH AND HOSPITALS	273.8	177.3	55.3	(Z)	41.2	-
INTEREST ON GENERAL DEBT	93.2	4.0	35.5	(Z)	45.8	7.9
ALL OTHER	572.9	141.0	369.7	11.7	50.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	258.7	-	162.6	-	96.1	-
DEBT OUTSTANDING, TOTAL	2 203.4	86.4	925.5	(Z)	1 017.5	174.1
LONG-TERM	2 094.3	85.5	904.0	-	958.1	146.6
FULL FAITH AND CREDIT	880.3	58.7	501.3	-	173.8	146.6
NONGUARANTEED	1 213.9	26.8	402.8	-	784.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 694.1	255.0	385.0	9.5	62.2	982.3
IOWA						
GENERAL REVENUE, TOTAL	[1]2 114.7	474.1	523.4	-	28.5	1 112.3
INTERGOVERNMENTAL REVENUE	[1]920.8	162.9	198.4	-	25.4	557.5
FROM FEDERAL GOVERNMENT	164.5	34.2	97.7	-	19.7	13.0
FROM STATE GOVERNMENT	756.2	125.4	95.2	-	3.5	532.2
GENERAL REVENUE FROM OWN SOURCES	1 194.0	311.2	324.9	-	3.1	554.8
TAX REVENUE	811.3	197.1	172.2	-	1.0	441.1
PROPERTY TAX	796.6	191.3	163.2	-	1.0	441.1
OTHER TAXES	14.7	5.8	8.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	382.7	114.1	152.8	-	2.1	113.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	128.8	-	127.4	-	1.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 016.6	443.1	518.5	-	25.2	1 029.8
EDUCATION	1 014.2	1.1	-	-	-	1 013.1
HIGHWAYS	261.4	155.8	105.3	-	0.3	-
PUBLIC WELFARE	50.4	48.3	2.1	-	-	-
POLICE AND FIRE PROTECTION	94.2	15.2	78.9	-	0.1	-
HEALTH AND HOSPITALS	122.3	99.1	23.2	-	-	-
INTEREST ON GENERAL DEBT	47.8	1.6	29.4	-	(Z)	16.7
ALL OTHER	426.5	122.1	279.6	-	24.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	152.3	-	148.7	-	3.6	-
DEBT OUTSTANDING, TOTAL	1 188.8	40.5	783.0	-	0.8	364.5
LONG-TERM	1 157.5	40.2	754.3	-	0.7	362.3
FULL FAITH AND CREDIT	732.4	33.2	336.7	-	0.3	362.3
NONGUARANTEED	425.1	7.1	417.6	-	0.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	914.9	182.3	191.9	-	3.8	536.9
KANSAS						
GENERAL REVENUE, TOTAL	[1]1 408.3	266.2	368.7	13.1	28.4	768.3
INTERGOVERNMENTAL REVENUE	[1]474.7	60.4	97.9	3.3	6.1	343.3
FROM FEDERAL GOVERNMENT	96.3	23.6	55.5	1.9	5.0	10.1
FROM STATE GOVERNMENT	378.4	34.3	36.6	1.3	0.6	305.7
GENERAL REVENUE FROM OWN SOURCES	933.6	205.8	270.7	9.8	22.3	424.9
TAX REVENUE	650.5	151.8	139.8	9.4	4.5	345.0
PROPERTY TAX	619.2	143.6	117.0	9.4	4.5	344.6
OTHER TAXES	31.3	8.2	22.7	-	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	283.1	54.1	131.0	0.4	17.8	79.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	158.0	-	104.8	-	53.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 478.8	270.3	454.1	8.9	25.3	720.2
EDUCATION	706.6	-	-	-	-	706.6
HIGHWAYS	157.4	82.7	68.8	5.9	-	-
PUBLIC WELFARE	10.0	9.5	0.4	(Z)	-	-
POLICE AND FIRE PROTECTION	80.8	16.5	63.9	0.4	-	-
HEALTH AND HOSPITALS	129.4	48.4	72.4	-	8.6	-
INTEREST ON GENERAL DEBT	52.9	4.9	32.4	-	1.9	13.7
ALL OTHER	341.8	108.3	216.1	2.5	14.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	177.8	-	120.1	-	57.7	-
DEBT OUTSTANDING, TOTAL	1 701.6	120.2	1 086.5	-	184.3	310.6
LONG-TERM	1 617.6	109.2	1 022.0	-	175.8	310.6
FULL FAITH AND CREDIT	706.0	104.4	288.0	-	3.0	310.6
NONGUARANTEED	911.6	4.8	734.0	-	172.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	712.0	95.1	148.9	2.1	22.8	443.2

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
KENTUCKY						
GENERAL REVENUE, TOTAL	[1] 1 459.0	247.9	432.9	-	27.4	765.5
INTERGOVERNMENTAL REVENUE	[1] 696.4	103.8	129.2	-	12.0	466.1
FROM FEDERAL GOVERNMENT	159.7	43.8	93.9	-	10.7	11.3
FROM STATE GOVERNMENT	536.7	52.4	28.6	-	1.4	454.3
GENERAL REVENUE FROM OWN SOURCES	762.6	144.1	303.7	-	15.4	299.4
TAX REVENUE	477.1	94.8	149.7	-	7.9	224.8
PROPERTY TAX	321.7	68.3	57.5	-	7.9	188.1
OTHER TAXES	155.4	26.5	92.2	-	-	36.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	285.5	49.4	154.0	-	7.5	74.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	178.1	-	163.5	-	14.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 367.3	179.2	392.6	-	21.6	773.9
EDUCATION	748.5	0.1	0.5	-	-	747.8
HIGHWAYS	51.4	23.6	27.8	-	-	-
PUBLIC WELFARE	8.4	6.4	1.9	-	-	-
POLICE AND FIRE PROTECTION	107.8	16.4	90.8	-	0.6	-
HEALTH AND HOSPITALS	72.9	42.3	30.2	-	0.5	-
INTEREST ON GENERAL DEBT	71.8	9.7	34.9	-	1.1	26.1
ALL OTHER	306.5	80.6	206.6	-	19.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	206.0	0.6	180.8	-	24.6	-
DEBT OUTSTANDING, TOTAL	2 092.1	172.3	1 238.0	-	70.5	611.2
LONG-TERM	2 015.4	168.7	1 170.6	-	65.1	610.9
FULL FAITH AND CREDIT	776.2	58.0	96.9	-	10.4	610.9
NONGUARANTEED	1 239.2	110.7	1 073.8	-	54.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	692.9	70.7	174.6	-	15.2	432.4
LOUISIANA						
GENERAL REVENUE, TOTAL	[1] 2 234.7	481.5	609.2	-	154.6	1 049.9
INTERGOVERNMENTAL REVENUE	[1] 1 143.0	214.3	228.8	-	44.0	716.5
FROM FEDERAL GOVERNMENT	236.9	68.3	137.3	-	18.6	12.6
FROM STATE GOVERNMENT	906.2	139.2	76.6	-	7.2	683.2
GENERAL REVENUE FROM OWN SOURCES	1 091.6	267.2	380.4	-	110.5	333.4
TAX REVENUE	686.8	154.6	245.9	-	22.4	264.0
PROPERTY TAX	346.4	99.4	90.1	-	22.4	134.5
OTHER TAXES	340.4	55.2	155.8	-	-	129.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	404.8	112.6	134.5	-	88.1	69.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	173.4	7.3	150.7	-	15.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 187.2	429.9	584.7	-	128.1	1 044.5
EDUCATION	1 019.3	1.5	0.5	-	-	1 017.4
HIGHWAYS	158.8	92.5	66.3	-	-	-
PUBLIC WELFARE	8.3	2.0	6.3	-	-	-
POLICE AND FIRE PROTECTION	173.6	49.6	123.8	-	0.2	-
HEALTH AND HOSPITALS	131.8	50.0	16.9	-	64.8	-
INTEREST ON GENERAL DEBT	108.2	32.5	37.7	-	10.9	27.1
ALL OTHER	587.2	201.8	333.2	-	52.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	246.6	13.5	172.5	-	60.6	-
DEBT OUTSTANDING, TOTAL	2 883.9	734.7	1 177.5	-	367.4	604.2
LONG-TERM	2 845.4	731.6	1 171.5	-	338.5	603.8
FULL FAITH AND CREDIT	1 550.7	351.3	527.1	-	68.6	603.8
NONGUARANTEED	1 294.7	380.4	644.5	-	269.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 137.4	136.5	244.6	-	46.7	709.7
MAINE						
GENERAL REVENUE, TOTAL	[1] 523.9	17.7	176.9	180.7	11.6	147.3
INTERGOVERNMENTAL REVENUE	[1] 281.9	5.5	74.0	85.7	6.9	120.1
FROM FEDERAL GOVERNMENT	45.5	1.7	19.3	18.9	3.9	1.6
FROM STATE GOVERNMENT	236.4	3.7	52.0	63.0	1.8	115.8
GENERAL REVENUE FROM OWN SOURCES	242.0	12.2	102.9	94.9	4.7	27.2
TAX REVENUE	187.9	10.3	83.3	85.6	0.3	8.3
PROPERTY TAX	186.3	10.3	82.6	84.8	0.3	8.3
OTHER TAXES	1.5	(Z)	0.7	0.8	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	54.1	1.9	19.6	9.3	4.3	18.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	12.0	-	0.6	1.1	10.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	535.6	14.1	181.7	172.4	32.3	135.1
EDUCATION	291.3	-	78.7	81.4	-	131.3
HIGHWAYS	48.6	1.3	17.2	30.0	-	-
PUBLIC WELFARE	6.7	0.2	3.3	3.1	-	-
POLICE AND FIRE PROTECTION	39.0	1.8	21.4	15.8	-	-
HEALTH AND HOSPITALS	8.9	0.1	6.7	2.1	-	-
INTEREST ON GENERAL DEBT	16.3	0.1	6.3	3.9	2.1	3.8
ALL OTHER	124.8	10.6	48.1	36.0	30.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	18.7	-	0.9	1.1	16.6	-
DEBT OUTSTANDING, TOTAL	429.0	4.7	130.5	98.5	128.6	66.7
LONG-TERM	361.0	4.6	119.2	93.4	78.1	65.7
FULL FAITH AND CREDIT	299.6	4.5	109.2	70.6	49.6	65.7
NONGUARANTEED	61.4	0.1	10.0	22.8	28.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	282.4	5.6	94.2	95.4	5.4	81.8

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MARYLAND						
GENERAL REVENUE, TOTAL	[1]3 604.9	2 256.3	1 159.5	-	218.3	-
INTERGOVERNMENTAL REVENUE	[1]1 715.7	925.8	723.0	-	96.1	-
FROM FEDERAL GOVERNMENT	336.4	118.1	154.3	-	64.1	-
FROM STATE GOVERNMENT	1 379.2	805.0	544.3	-	30.0	-
GENERAL REVENUE FROM OWN SOURCES	1 889.2	1 330.5	436.5	-	122.2	-
TAX REVENUE	1 414.5	1 075.2	312.5	-	26.7	-
PROPERTY TAX	932.1	683.6	221.8	-	26.7	-
OTHER TAXES	482.3	391.6	90.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	474.7	255.2	124.0	-	95.5	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	130.5	59.3	44.5	-	26.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 592.5	2 215.7	1 165.4	-	211.3	-
EDUCATION	1 638.3	1 349.4	288.9	-	-	-
HIGHWAYS	265.5	92.3	173.1	-	0.1	-
PUBLIC WELFARE	226.8	97.4	129.3	-	-	-
POLICE AND FIRE PROTECTION	266.5	138.6	127.9	-	-	-
HEALTH AND HOSPITALS	138.8	76.5	62.3	-	-	-
INTEREST ON GENERAL DEBT	130.2	70.4	25.5	-	34.4	-
ALL OTHER	926.4	391.2	358.3	-	176.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	164.2	70.0	54.1	-	40.0	-
DEBT OUTSTANDING, TOTAL	3 304.7	1 652.8	718.6	-	933.3	-
LONG-TERM	3 136.1	1 647.5	656.3	-	832.3	-
FULL FAITH AND CREDIT	2 765.5	1 421.0	639.2	-	705.4	-
NONGUARANTEED	370.6	226.5	17.1	-	126.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 681.2	1 148.9	481.3	-	51.1	-
MASSACHUSETTS						
GENERAL REVENUE, TOTAL	[1]4 579.0	127.9	2 254.2	1 859.6	297.8	166.8
INTERGOVERNMENTAL REVENUE	[1]1 635.5	17.5	839.3	517.8	236.3	151.8
FROM FEDERAL GOVERNMENT	463.9	8.0	298.7	85.3	71.8	0.2
FROM STATE GOVERNMENT	1 171.6	8.3	534.6	424.8	156.3	47.6
GENERAL REVENUE FROM OWN SOURCES	2 943.5	110.3	1 414.9	1 341.8	61.4	15.1
TAX REVENUE	2 516.3	81.3	1 196.3	1 231.8	2.7	4.3
PROPERTY TAX	2 500.4	80.1	1 188.6	1 224.8	2.7	4.3
OTHER TAXES	15.8	1.1	7.7	7.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	427.3	29.1	218.7	110.0	58.7	10.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	312.9	-	106.0	152.0	54.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	4 302.4	138.1	2 246.1	1 664.0	103.5	150.8
EDUCATION	2 034.7	4.7	912.0	973.8	-	144.2
HIGHWAYS	214.9	3.2	94.7	116.9	0.1	-
PUBLIC WELFARE	34.9	0.1	22.0	12.8	-	-
POLICE AND FIRE PROTECTION	486.2	1.0	306.5	178.5	0.2	-
HEALTH AND HOSPITALS	210.4	16.8	162.9	30.7	-	-
INTEREST ON GENERAL DEBT	154.7	4.2	71.7	47.9	24.4	6.6
ALL OTHER	1 166.6	108.1	676.3	303.4	78.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	562.1	-	109.0	171.4	281.7	-
DEBT OUTSTANDING, TOTAL	3 799.6	88.5	1 505.1	1 031.6	1 067.4	107.0
LONG-TERM	3 244.4	71.6	1 258.6	997.5	810.3	106.4
FULL FAITH AND CREDIT	2 887.5	71.6	1 234.4	937.0	538.1	106.4
NONGUARANTEED	357.0	-	24.2	60.5	272.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	2 512.3	73.3	1 238.4	973.0	138.4	89.2
MICHIGAN						
GENERAL REVENUE, TOTAL	[1]7 321.0	1 434.8	2 187.5	232.4	145.4	3 532.0
INTERGOVERNMENTAL REVENUE	[1]3 001.2	814.3	854.6	87.0	53.4	1 403.0
FROM FEDERAL GOVERNMENT	747.0	182.2	454.5	17.9	32.3	60.1
FROM STATE GOVERNMENT	2 254.1	532.3	360.0	65.9	13.7	1 282.3
GENERAL REVENUE FROM OWN SOURCES	4 319.8	620.4	1 332.9	145.4	92.1	2 129.0
TAX REVENUE	3 049.8	327.8	789.6	80.5	6.1	1 845.8
PROPERTY TAX	2 830.7	317.1	589.0	75.6	6.1	1 842.9
OTHER TAXES	219.1	10.7	200.6	4.9	-	2.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 270.0	292.7	543.3	64.8	86.0	283.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	363.4	2.8	333.0	19.8	7.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 390.8	1 387.2	2 037.7	155.9	110.8	3 699.3
EDUCATION	3 555.1	-	1.7	(Z)	-	3 553.4
HIGHWAYS	483.2	276.4	193.3	13.5	-	-
PUBLIC WELFARE	207.0	206.0	1.0	0.1	-	-
POLICE AND FIRE PROTECTION	550.0	54.2	458.6	37.2	-	-
HEALTH AND HOSPITALS	542.5	251.1	211.9	0.3	79.3	-
INTEREST ON GENERAL DEBT	327.3	79.4	93.8	4.1	4.2	145.9
ALL OTHER	1 725.7	520.1	1 077.4	100.8	27.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	467.1	47.0	347.5	21.9	50.6	-
DEBT OUTSTANDING, TOTAL	6 885.1	1 573.3	2 311.0	139.0	109.1	2 752.7
LONG-TERM	6 606.1	1 565.7	2 159.5	139.0	108.6	2 633.2
FULL FAITH AND CREDIT	4 858.5	1 205.7	888.6	93.7	37.2	2 633.2
NONGUARANTEED	1 747.6	360.0	1 270.9	45.3	71.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 077.7	525.3	1 055.0	53.1	66.1	2 378.2

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MINNESOTA						
GENERAL REVENUE, TOTAL	[1]3 395.8	884.6	796.1	42.5	228.0	1 533.9
INTERGOVERNMENTAL REVENUE	[1]1 744.8	463.5	284.9	23.5	142.2	920.0
FROM FEDERAL GOVERNMENT	246.2	49.4	90.2	5.2	93.9	7.4
FROM STATE GOVERNMENT	1 498.6	401.4	173.6	17.6	10.0	896.1
GENERAL REVENUE FROM OWN SOURCES	1 651.0	421.0	511.2	19.0	85.8	614.0
TAX REVENUE	1 043.0	276.4	232.8	13.8	25.2	494.9
PROPERTY TAX	1 005.7	273.0	199.2	13.5	25.2	494.9
OTHER TAXES	37.3	3.4	33.6	0.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	608.0	144.6	278.5	5.2	60.7	119.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	298.4	-	282.8	(Z)	15.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 523.6	878.9	874.8	37.7	199.7	1 532.5
EDUCATION	1 478.2	0.3	0.1	-	-	1 477.7
HIGHWAYS	318.2	146.2	147.2	24.8	-	-
PUBLIC WELFARE	372.3	360.2	12.1	(Z)	-	-
POLICE AND FIRE PROTECTION	166.8	32.4	132.6	1.7	-	-
HEALTH AND HOSPITALS	185.0	115.9	48.9	0.1	20.1	-
INTEREST ON GENERAL DEBT	147.4	5.1	63.2	1.8	22.6	54.9
ALL OTHER	855.6	218.7	470.6	9.2	157.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	312.2	-	278.9	0.1	33.2	-
DEBT OUTSTANDING, TOTAL	3 763.9	150.3	1 586.9	33.8	825.3	1 167.6
LONG-TERM	3 596.1	149.8	1 580.6	33.6	721.7	1 110.5
FULL FAITH AND CREDIT	2 598.3	132.7	985.2	32.3	337.6	1 110.5
NONGUARANTEED	997.9	17.1	595.4	1.3	384.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 673.0	290.5	353.6	9.9	55.0	964.0
MISSISSIPPI						
GENERAL REVENUE, TOTAL	[1]1 209.1	355.6	244.8	-	16.6	597.5
INTERGOVERNMENTAL REVENUE	[1]651.0	120.4	114.2	-	7.7	414.3
FROM FEDERAL GOVERNMENT	115.8	48.5	45.8	-	6.5	15.0
FROM STATE GOVERNMENT	535.2	71.6	64.6	-	0.6	398.4
GENERAL REVENUE FROM OWN SOURCES	558.0	235.3	130.6	-	8.9	183.3
TAX REVENUE	270.3	92.2	61.6	-	1.4	115.2
PROPERTY TAX	254.7	86.7	52.4	-	1.4	114.2
OTHER TAXES	15.6	5.4	9.2	-	-	1.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	287.7	143.1	69.0	-	7.6	68.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	82.3	0.2	81.6	-	0.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 202.8	352.2	236.1	-	20.0	594.6
EDUCATION	589.7	0.5	(Z)	-	-	589.2
HIGHWAYS	143.5	104.4	39.1	-	-	-
PUBLIC WELFARE	4.0	3.7	0.3	-	-	-
POLICE AND FIRE PROTECTION	61.6	11.2	50.4	-	-	-
HEALTH AND HOSPITALS	149.1	123.6	25.5	-	-	-
INTEREST ON GENERAL DEBT	39.7	19.7	11.9	-	2.7	5.4
ALL OTHER	215.3	89.1	108.9	-	17.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	94.1	0.6	90.4	-	3.1	-
DEBT OUTSTANDING, TOTAL	982.9	369.3	400.7	-	97.0	116.0
LONG-TERM	938.2	366.1	385.0	-	73.7	113.4
FULL FAITH AND CREDIT	556.2	248.2	174.6	-	20.0	113.4
NONGUARANTEED	382.0	117.9	210.5	-	53.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	594.9	118.6	107.2	-	2.1	367.1
MISSOURI						
GENERAL REVENUE, TOTAL	[1]2 713.3	345.8	903.9	7.7	155.4	1 359.2
INTERGOVERNMENTAL REVENUE	[1]937.7	73.5	250.2	2.7	74.5	595.6
FROM FEDERAL GOVERNMENT	278.9	45.8	166.4	1.8	32.6	32.3
FROM STATE GOVERNMENT	658.8	26.8	73.1	0.2	3.9	554.8
GENERAL REVENUE FROM OWN SOURCES	1 775.6	272.3	653.7	5.1	80.9	763.6
TAX REVENUE	1 280.6	183.7	436.8	4.7	37.5	617.9
PROPERTY TAX	926.7	147.0	120.6	4.7	37.5	616.9
OTHER TAXES	353.9	36.6	316.2	0.1	-	1.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	495.0	88.6	216.9	0.4	43.4	145.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	218.8	0.2	193.0	-	25.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 616.0	302.8	831.3	7.5	107.3	1 367.2
EDUCATION	1 336.5	0.1	(Z)	-	-	1 336.4
HIGHWAYS	153.2	48.9	88.6	6.0	9.6	-
PUBLIC WELFARE	10.7	6.3	4.4	(Z)	-	-
POLICE AND FIRE PROTECTION	208.6	24.1	178.6	0.1	5.8	-
HEALTH AND HOSPITALS	207.8	91.7	103.4	-	12.8	-
INTEREST ON GENERAL DEBT	101.7	11.5	50.2	0.1	9.1	30.8
ALL OTHER	597.5	120.2	406.0	1.4	70.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	278.0	0.2	199.9	-	78.0	-
DEBT OUTSTANDING, TOTAL	2 469.4	276.0	1 210.6	0.9	326.3	655.6
LONG-TERM	2 374.1	250.2	1 202.2	0.9	265.1	655.6
FULL FAITH AND CREDIT	1 459.1	215.5	420.7	0.9	166.4	655.6
NONGUARANTEED	915.0	34.7	781.6	-	98.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 425.9	129.5	375.6	1.4	49.9	869.6

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MONTANA						
GENERAL REVENUE, TOTAL	[1]542.3	205.3	94.2	-	7.3	321.8
INTERGOVERNMENTAL REVENUE	[1]195.3	28.6	30.3	-	0.8	221.9
FROM FEDERAL GOVERNMENT	37.0	12.6	16.8	-	0.4	7.2
FROM STATE GOVERNMENT	158.3	15.4	12.7	-	0.2	130.1
GENERAL REVENUE FROM OWN SOURCES	347.0	176.7	63.8	-	6.6	99.9
TAX REVENUE	256.0	141.8	31.6	-	0.2	82.4
PROPERTY TAX	246.9	136.0	28.2	-	0.2	82.4
OTHER TAXES	9.1	5.7	3.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	91.0	35.0	32.2	-	6.3	17.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	9.5	-	8.9	-	0.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	516.6	125.9	81.4	-	6.9	302.5
EDUCATION	302.1	3.3	-	-	-	298.8
HIGHWAYS	36.6	24.0	12.7	-	-	-
PUBLIC WELFARE	7.7	7.4	0.3	-	-	-
POLICE AND FIRE PROTECTION	25.0	8.0	17.0	-	-	-
HEALTH AND HOSPITALS	17.9	15.2	0.7	-	2.0	-
INTEREST ON GENERAL DEBT	14.5	6.7	3.8	-	0.4	3.7
ALL OTHER	112.9	61.3	47.0	-	4.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	26.3	-	25.7	-	0.6	-
DEBT OUTSTANDING, TOTAL	379.5	156.7	108.4	-	23.3	91.2
LONG-TERM	376.0	155.5	108.0	-	21.4	91.2
FULL FAITH AND CREDIT	143.1	30.5	16.1	-	5.3	91.2
NONGUARANTEED	233.0	125.1	91.9	-	16.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	267.9	45.9	38.1	-	2.8	181.2
NEBRASKA						
GENERAL REVENUE, TOTAL	[1]1 048.0	252.3	256.6	4.9	55.3	519.8
INTERGOVERNMENTAL REVENUE	[1]303.9	88.2	94.3	1.1	8.5	152.7
FROM FEDERAL GOVERNMENT	80.7	21.8	45.7	0.8	3.4	9.0
FROM STATE GOVERNMENT	223.1	62.5	42.9	0.2	4.4	113.2
GENERAL REVENUE FROM OWN SOURCES	744.1	164.1	162.3	3.8	46.8	367.1
TAX REVENUE	531.9	106.5	97.7	3.6	6.4	317.7
PROPERTY TAX	494.9	99.8	68.1	3.6	6.4	317.1
OTHER TAXES	37.0	6.8	29.6	(Z)	-	0.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	212.3	57.5	64.7	0.2	40.4	49.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	460.3	-	92.6	-	367.6	0.1
DIRECT GENERAL EXPENDITURE, TOTAL	996.7	215.6	237.6	3.9	52.2	487.4
EDUCATION	478.2	1.0	0.1	-	-	477.1
HIGHWAYS	115.4	60.3	51.5	3.6	0.1	-
PUBLIC WELFARE	23.1	22.4	0.7	-	-	-
POLICE AND FIRE PROTECTION	54.9	8.7	46.1	-	0.1	-
HEALTH AND HOSPITALS	74.7	46.6	12.9	-	15.3	-
INTEREST ON GENERAL DEBT	36.0	4.9	14.2	-	6.8	10.2
ALL OTHER	214.3	71.8	112.2	0.3	29.9	0.1
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	672.6	-	120.2	-	552.3	0.1
DEBT OUTSTANDING, TOTAL	2 488.8	87.7	414.8	0.2	1 746.9	239.2
LONG-TERM	2 351.7	87.7	377.9	0.2	1 648.9	237.0
FULL FAITH AND CREDIT	473.3	18.7	186.2	0.2	31.1	237.0
NONGUARANTEED	1 878.5	69.0	191.7	-	1 617.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	581.2	86.8	118.0	0.9	75.8	299.7
NEVADA						
GENERAL REVENUE, TOTAL	[1]536.3	227.1	107.8	-	26.9	204.1
INTERGOVERNMENTAL REVENUE	[1]187.2	39.4	43.8	-	11.2	122.4
FROM FEDERAL GOVERNMENT	33.2	9.6	8.3	-	10.9	4.5
FROM STATE GOVERNMENT	154.0	18.0	18.1	-	(Z)	117.9
GENERAL REVENUE FROM OWN SOURCES	349.1	187.8	64.0	-	15.7	81.6
TAX REVENUE	206.5	99.8	36.7	-	2.0	68.0
PROPERTY TAX	146.0	56.2	20.3	-	2.0	67.5
OTHER TAXES	60.5	43.6	16.5	-	-	0.5
CHARGES AND MISCELLANEOUS GENERAL REVENUE	142.6	88.0	27.2	-	13.8	13.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	30.0	11.6	5.5	-	12.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	540.8	212.6	95.7	-	24.3	208.1
EDUCATION	198.0	-	-	-	-	198.0
HIGHWAYS	28.1	15.6	12.2	-	0.3	-
PUBLIC WELFARE	8.5	8.5	0.1	-	-	-
POLICE AND FIRE PROTECTION	66.4	35.5	30.0	-	0.9	-
HEALTH AND HOSPITALS	60.7	57.0	3.7	-	-	-
INTEREST ON GENERAL DEBT	24.1	6.9	4.3	-	2.7	10.2
ALL OTHER	155.0	89.1	45.5	-	20.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	38.3	9.7	6.4	-	22.2	-
DEBT OUTSTANDING, TOTAL	619.7	211.2	92.2	-	131.9	184.4
LONG-TERM	616.3	211.2	91.0	-	129.8	184.4
FULL FAITH AND CREDIT	368.0	85.4	89.4	-	8.8	184.4
NONGUARANTEED	248.3	125.8	1.5	-	121.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	266.2	90.7	49.8	-	6.3	119.5

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW HAMPSHIRE						
GENERAL REVENUE, TOTAL	[1]455.2	33.2	171.0	80.5	13.0	169.4
INTERGOVERNMENTAL REVENUE	[1]118.8	8.6	61.0	27.1	6.9	27.1
FROM FEDERAL GOVERNMENT	37.9	1.8	18.8	11.1	5.5	0.6
FROM STATE GOVERNMENT	81.0	6.7	38.9	16.0	0.2	19.2
GENERAL REVENUE FROM OWN SOURCES	336.4	24.6	110.0	53.3	6.1	142.3
TAX REVENUE	285.9	14.5	91.0	45.8	1.9	132.8
PROPERTY TAX	280.4	14.5	88.8	42.4	1.9	132.8
OTHER TAXES	5.6	-	2.2	3.4	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	50.5	10.1	19.1	7.5	4.2	9.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	11.5	-	7.9	3.2	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	454.8	37.1	179.1	71.9	16.0	150.8
EDUCATION	219.3	-	72.1	0.2	-	146.9
HIGHWAYS	44.7	-	24.9	19.3	0.5	-
PUBLIC WELFARE	27.1	23.3	2.4	1.4	-	-
POLICE AND FIRE PROTECTION	34.7	1.7	19.6	12.9	0.5	-
HEALTH AND HOSPITALS	6.4	0.2	5.4	0.9	-	-
INTEREST ON GENERAL DEBT	17.6	1.0	8.1	2.5	2.2	3.9
ALL OTHER	105.1	10.9	46.6	34.7	12.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	17.0	-	13.0	3.4	0.6	-
DEBT OUTSTANDING, TOTAL	370.0	31.1	163.3	46.3	54.7	74.7
LONG-TERM	337.0	26.3	158.8	42.3	34.9	74.7
FULL FAITH AND CREDIT	266.2	21.2	140.0	28.9	1.4	74.7
NONGUARANTEED	70.8	5.1	18.8	13.4	33.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	216.1	14.2	83.6	24.9	2.4	91.1
NEW JERSEY						
GENERAL REVENUE, TOTAL	[1]6 082.4	1 479.3	1 736.6	555.0	371.1	2 036.6
INTERGOVERNMENTAL REVENUE	[1]1 937.0	676.6	589.8	94.0	168.4	504.5
FROM FEDERAL GOVERNMENT	428.3	123.9	128.4	41.1	124.1	10.8
FROM STATE GOVERNMENT	1 508.7	548.7	447.9	51.9	23.7	436.6
GENERAL REVENUE FROM OWN SOURCES	4 145.4	802.7	1 146.8	461.0	202.7	1 532.2
TAX REVENUE	3 523.7	639.8	1 032.1	408.8	5.0	1 438.0
PROPERTY TAX	3 204.1	633.6	847.7	279.8	5.0	1 438.0
OTHER TAXES	319.6	6.2	184.4	129.0	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	621.7	162.9	114.7	52.3	197.7	94.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	128.6	-	90.0	13.4	25.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	5 925.9	1 468.7	1 676.5	477.3	377.4	1 926.1
EDUCATION	2 631.8	233.0	500.4	31.2	-	1 867.1
HIGHWAYS	284.3	79.7	100.7	77.3	26.6	-
PUBLIC WELFARE	533.8	495.9	35.2	2.7	-	-
POLICE AND FIRE PROTECTION	509.5	23.1	371.5	114.5	0.3	-
HEALTH AND HOSPITALS	202.6	152.9	42.3	7.4	-	-
INTEREST ON GENERAL DEBT	234.7	24.7	46.6	15.8	88.6	58.9
ALL OTHER	1 529.4	459.4	579.8	228.3	261.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	153.5	-	93.1	18.5	41.9	-
DEBT OUTSTANDING, TOTAL	4 991.9	551.2	1 105.9	419.6	1 747.2	1 168.1
LONG-TERM	4 232.6	472.6	930.7	288.3	1 492.8	1 048.3
FULL FAITH AND CREDIT	2 991.3	472.6	890.9	266.5	313.1	1 048.3
NONGUARANTEED	1 241.4	-	39.9	21.8	1 179.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 056.3	514.2	911.2	221.2	68.9	1 340.7
NEW MEXICO						
GENERAL REVENUE, TOTAL	[1]680.8	89.1	205.6	-	8.4	379.0
INTERGOVERNMENTAL REVENUE	[1]455.1	35.2	124.6	-	0.1	296.4
FROM FEDERAL GOVERNMENT	93.0	18.3	47.5	-	0.1	27.0
FROM STATE GOVERNMENT	362.2	16.6	76.2	-	(Z)	269.4
GENERAL REVENUE FROM OWN SOURCES	225.7	53.9	80.9	-	8.3	82.6
TAX REVENUE	123.5	30.4	34.8	-	2.9	55.5
PROPERTY TAX	105.9	25.3	22.4	-	2.9	55.3
OTHER TAXES	17.6	5.1	12.4	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	102.2	23.5	46.1	-	5.4	27.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	43.4	3.0	40.3	-	0.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	676.5	85.0	197.5	-	5.6	388.4
EDUCATION	383.1	-	-	-	-	383.1
HIGHWAYS	32.6	13.1	19.5	-	-	-
PUBLIC WELFARE	2.1	2.0	(Z)	-	-	-
POLICE AND FIRE PROTECTION	51.3	7.8	43.5	-	-	-
HEALTH AND HOSPITALS	35.8	22.6	13.2	-	-	-
INTEREST ON GENERAL DEBT	21.7	1.5	14.6	-	0.3	5.2
ALL OTHER	149.9	37.9	106.6	-	5.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	52.4	2.7	49.6	-	0.1	-
DEBT OUTSTANDING, TOTAL	592.0	34.9	401.5	-	42.6	113.0
LONG-TERM	585.2	34.8	394.9	-	42.6	113.0
FULL FAITH AND CREDIT	431.2	33.1	260.1	-	25.0	113.0
NONGUARANTEED	154.1	1.7	134.7	-	17.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	339.1	36.1	90.0	-	1.6	211.3

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW YORK						
GENERAL REVENUE, TOTAL	[1]25 795.5	4 056.5	15 623.6	903.3	717.6	4 858.9
INTERGOVERNMENTAL REVENUE	[1]12 195.5	2 011.1	7 801.2	261.8	188.0	2 297.9
FROM FEDERAL GOVERNMENT	1 500.9	211.2	1 184.0	73.5	15.8	16.3
FROM STATE GOVERNMENT	10 694.6	1 726.2	6 431.6	126.7	170.0	2 240.1
GENERAL REVENUE FROM OWN SOURCES	13 600.0	2 045.4	7 822.4	641.6	529.6	2 561.0
TAX REVENUE	10 834.5	1 627.6	6 275.6	537.8	59.4	2 334.1
PROPERTY TAX	7 420.9	912.7	3 643.7	513.2	59.4	2 291.9
OTHER TAXES	3 413.6	714.8	2 631.9	24.6	-	42.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 765.5	417.9	1 546.8	103.8	470.2	226.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 173.5	48.9	1 073.6	39.5	11.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	23 641.0	3 928.0	13 603.8	899.0	644.8	4 565.5
EDUCATION	7 648.0	252.8	2 986.5	(Z)	-	4 408.7
HIGHWAYS	842.0	222.2	283.7	266.6	69.5	-
PUBLIC WELFARE	5 003.5	1 485.4	3 515.6	2.4	-	-
POLICE AND FIRE PROTECTION	1 605.3	237.0	1 288.4	72.6	7.4	-
HEALTH AND HOSPITALS	1 828.2	407.3	1 268.0	9.1	143.8	-
INTEREST ON GENERAL DEBT	1 370.6	143.7	941.8	37.9	90.3	156.8
ALL OTHER	5 343.4	1 179.5	3 319.7	510.3	333.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 901.3	81.4	1 699.1	59.7	61.1	-
DEBT OUTSTANDING, TOTAL	25 586.1	3 269.4	17 370.3	1 096.5	1 250.1	2 599.9
LONG-TERM	21 170.0	2 536.2	14 183.5	748.2	1 250.1	2 452.0
FULL FAITH AND CREDIT	17 967.9	2 211.9	12 224.5	697.3	382.1	2 452.0
NONGUARANTEED	3 202.1	324.2	1 959.0	50.9	868.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	10 961.3	1 154.7	6 459.6	349.8	240.1	2 757.1
NORTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]2 960.8	2 299.4	639.7	-	84.4	-
INTERGOVERNMENTAL REVENUE	[1]1 706.8	1 445.4	296.5	-	27.4	-
FROM FEDERAL GOVERNMENT	281.1	114.4	141.2	-	25.6	-
FROM STATE GOVERNMENT	1 425.6	1 321.3	103.9	-	0.4	-
GENERAL REVENUE FROM OWN SOURCES	1 254.0	854.0	343.2	-	56.9	-
TAX REVENUE	823.6	596.4	226.5	-	0.8	-
PROPERTY TAX	679.3	462.8	215.7	-	0.8	-
OTHER TAXES	144.3	133.6	10.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	430.4	257.6	116.7	-	56.2	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	469.3	99.6	368.2	-	1.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 996.1	2 282.5	600.5	-	113.2	-
EDUCATION	1 597.0	1 596.5	0.6	-	-	-
HIGHWAYS	93.1	(Z)	93.1	-	(Z)	-
PUBLIC WELFARE	226.5	226.3	0.2	-	-	-
POLICE AND FIRE PROTECTION	187.5	44.8	142.7	-	-	-
HEALTH AND HOSPITALS	208.5	174.2	2.0	-	32.3	-
INTEREST ON GENERAL DEBT	62.5	30.2	19.5	-	12.8	-
ALL OTHER	621.1	210.5	342.5	-	68.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	511.2	111.8	397.8	-	1.6	-
DEBT OUTSTANDING, TOTAL	1 849.6	694.1	818.0	-	337.5	-
LONG-TERM	1 670.0	677.7	736.3	-	256.1	-
FULL FAITH AND CREDIT	1 322.2	651.8	593.6	-	76.8	-
NONGUARANTEED	347.8	25.8	142.7	-	179.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 449.0	1 137.5	287.2	-	24.3	-
NORTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]377.5	91.3	83.5	9.1	15.7	201.7
INTERGOVERNMENTAL REVENUE	[1]161.5	37.3	25.0	2.9	5.1	115.2
FROM FEDERAL GOVERNMENT	26.5	7.9	10.7	1.8	2.7	3.4
FROM STATE GOVERNMENT	135.0	25.4	13.7	1.0	1.5	93.4
GENERAL REVENUE FROM OWN SOURCES	216.0	54.1	58.5	6.3	10.6	86.5
TAX REVENUE	141.4	47.1	20.1	5.6	5.2	63.5
PROPERTY TAX	134.8	43.9	16.7	5.6	5.2	63.4
OTHER TAXES	6.7	3.2	3.4	(Z)	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	74.5	7.0	38.5	0.6	5.4	23.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	13.9	-	13.9	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	369.3	73.6	84.4	8.6	12.4	190.3
EDUCATION	189.1	2.3	-	-	-	186.8
HIGHWAYS	58.8	29.2	22.8	6.8	-	-
PUBLIC WELFARE	7.1	7.1	(Z)	(Z)	-	-
POLICE AND FIRE PROTECTION	17.7	3.5	14.0	0.1	0.2	-
HEALTH AND HOSPITALS	2.9	1.7	1.2	(Z)	-	-
INTEREST ON GENERAL DEBT	11.5	1.6	5.7	(Z)	0.7	3.5
ALL OTHER	82.1	28.3	40.7	1.7	11.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	21.2	-	21.2	-	-	-
DEBT OUTSTANDING, TOTAL	282.8	53.7	154.2	1.0	15.1	58.8
LONG-TERM	277.9	53.3	152.1	1.0	13.3	58.2
FULL FAITH AND CREDIT	119.9	1.1	58.0	1.0	3.2	56.5
NONGUARANTEED	158.1	52.1	94.1	-	10.1	1.7
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	171.1	26.9	29.0	1.0	3.3	110.9

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OHIO						
GENERAL REVENUE, TOTAL	[1]6 902.6	1 404.6	2 032.0	128.3	201.5	3 264.1
INTERGOVERNMENTAL REVENUE	[1]2 611.7	648.7	621.8	55.6	78.8	1 334.7
FROM FEDERAL GOVERNMENT	477.8	100.1	284.8	16.2	59.1	17.5
FROM STATE GOVERNMENT	2 133.9	509.1	271.2	38.7	2.9	1 311.9
GENERAL REVENUE FROM OWN SOURCES	4 290.9	756.0	1 410.2	72.6	122.7	1 929.4
TAX REVENUE	2 951.4	399.8	790.6	63.6	64.3	1 633.1
PROPERTY TAX	2 292.6	298.1	239.8	57.7	64.3	1 632.7
OTHER TAXES	658.8	101.8	550.8	5.9	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 339.4	356.1	619.6	9.0	58.4	296.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	364.7	13.3	333.1	-	18.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 238.7	1 464.1	2 095.0	127.3	181.5	3 370.9
EDUCATION	3 469.8	32.1	135.6	-	-	3 302.0
HIGHWAYS	470.9	171.6	241.7	57.6	-	-
PUBLIC WELFARE	321.7	318.5	3.1	0.1	-	-
POLICE AND FIRE PROTECTION	620.3	85.8	498.1	36.4	-	-
HEALTH AND HOSPITALS	494.8	323.2	159.9	2.4	9.3	-
INTEREST ON GENERAL DEBT	242.5	36.3	110.9	0.4	26.1	68.9
ALL OTHER	1 618.7	496.7	945.5	30.4	146.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	425.1	19.3	369.4	-	36.4	-
DEBT OUTSTANDING, TOTAL	5 503.1	872.2	2 507.9	5.3	661.7	1 456.0
LONG-TERM	4 397.2	763.1	1 845.7	5.3	443.4	1 339.7
FULL FAITH AND CREDIT	2 785.4	305.1	1 115.9	4.8	20.0	1 339.7
NONGUARANTEED	1 611.8	458.0	729.8	0.5	423.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 647.2	537.1	1 026.1	56.8	76.1	1 951.0
OKLAHOMA						
GENERAL REVENUE, TOTAL	[1]1 368.4	229.2	470.5	-	16.4	675.4
INTERGOVERNMENTAL REVENUE	[1]622.3	101.9	140.1	-	9.4	393.9
FROM FEDERAL GOVERNMENT	147.9	20.0	106.1	-	7.9	13.9
FROM STATE GOVERNMENT	474.4	80.2	33.1	-	1.0	360.1
GENERAL REVENUE FROM OWN SOURCES	746.1	127.3	330.4	-	7.0	281.4
TAX REVENUE	465.1	82.0	163.6	-	(Z)	219.5
PROPERTY TAX	342.6	81.5	43.7	-	(Z)	217.3
OTHER TAXES	122.5	0.5	119.9	-	-	2.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	281.0	45.3	166.8	-	6.9	61.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	122.6	-	118.8	-	3.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 354.6	193.0	465.5	-	24.6	671.5
EDUCATION	663.7	1.0	(Z)	-	-	662.6
HIGHWAYS	116.8	81.4	35.5	-	-	-
PUBLIC WELFARE	3.7	3.7	(Z)	-	-	-
POLICE AND FIRE PROTECTION	92.4	8.1	84.2	-	(Z)	-
HEALTH AND HOSPITALS	103.9	37.9	66.1	-	-	-
INTEREST ON GENERAL DEBT	54.5	3.5	36.8	-	5.3	8.8
ALL OTHER	319.6	57.4	242.9	-	19.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	114.6	-	110.8	-	3.8	-
DEBT OUTSTANDING, TOTAL	1 348.7	82.9	937.8	-	137.7	190.3
LONG-TERM	1 286.5	82.9	887.0	-	126.8	189.9
FULL FAITH AND CREDIT	845.1	69.6	535.0	-	50.7	189.9
NONGUARANTEED	441.3	13.3	352.0	-	76.1	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	718.8	82.0	208.2	-	3.7	424.9
OREGON						
GENERAL REVENUE, TOTAL	[1]1 749.6	320.6	352.5	-	139.3	985.3
INTERGOVERNMENTAL REVENUE	[1]622.7	175.5	122.5	-	17.1	355.7
FROM FEDERAL GOVERNMENT	174.7	72.4	71.8	-	15.5	15.0
FROM STATE GOVERNMENT	448.0	98.2	41.4	-	0.2	308.1
GENERAL REVENUE FROM OWN SOURCES	1 126.9	145.1	230.0	-	122.2	629.6
TAX REVENUE	812.4	83.0	131.5	-	44.0	554.0
PROPERTY TAX	775.4	73.6	104.6	-	44.0	553.2
OTHER TAXES	37.0	9.4	26.8	-	-	0.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	314.5	62.1	98.6	-	78.3	75.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	122.9	-	85.3	-	37.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 793.9	336.2	326.9	-	157.3	973.5
EDUCATION	955.8	-	-	-	-	955.8
HIGHWAYS	114.1	77.5	36.1	-	0.4	-
PUBLIC WELFARE	6.6	6.2	0.4	-	-	-
POLICE AND FIRE PROTECTION	136.8	26.9	88.1	-	21.8	-
HEALTH AND HOSPITALS	59.7	37.4	4.0	-	18.4	-
INTEREST ON GENERAL DEBT	44.5	1.7	9.8	-	15.4	17.7
ALL OTHER	476.4	186.5	188.5	-	101.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	195.4	-	129.9	-	65.4	-
DEBT OUTSTANDING, TOTAL	1 349.4	42.9	500.6	-	430.8	375.1
LONG-TERM	1 311.5	42.6	477.7	-	416.1	375.1
FULL FAITH AND CREDIT	727.0	22.5	202.0	-	127.4	375.1
NONGUARANTEED	584.5	20.1	275.7	-	288.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 001.5	156.7	168.8	-	78.4	597.6

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
PENNSYLVANIA						
GENERAL REVENUE, TOTAL	[1]7 182.0	826.3	1 706.4	395.5	911.6	3 786.2
INTERGOVERNMENTAL REVENUE	[1]3 203.6	388.1	630.5	114.4	654.5	1 859.9
FROM FEDERAL GOVERNMENT	807.2	129.5	373.4	37.6	223.6	43.0
FROM STATE GOVERNMENT	2 396.4	249.9	232.0	66.7	106.5	1 741.3
GENERAL REVENUE FROM OWN SOURCES	3 978.5	438.2	1 075.9	281.1	257.0	1 926.3
TAX REVENUE	2 985.5	303.9	792.1	214.6	1.6	1 673.3
PROPERTY TAX	2 023.1	297.2	302.1	109.7	1.6	1 312.7
OTHER TAXES	962.3	6.7	490.0	104.9	-	360.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	993.0	134.3	283.8	66.5	255.5	253.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	287.7	0.2	108.2	1.9	177.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 270.8	875.4	1 765.0	374.4	761.2	3 494.8
EDUCATION	3 619.4	(Z)	3.2	(Z)	174.4	3 441.8
HIGHWAYS	323.2	28.2	142.9	146.7	5.5	-
PUBLIC WELFARE	263.0	211.7	51.4	(Z)	-	-
POLICE AND FIRE PROTECTION	474.8	8.8	392.1	73.9	-	-
HEALTH AND HOSPITALS	242.7	112.6	113.1	1.6	15.4	-
INTEREST ON GENERAL DEBT	414.8	30.8	89.7	4.2	237.1	53.0
ALL OTHER	1 932.8	483.2	972.7	148.0	328.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	579.1	0.1	98.5	2.2	478.3	-
DEBT OUTSTANDING, TOTAL	9 735.7	671.2	1 902.8	225.2	5 856.2	1 080.3
LONG-TERM	9 047.0	601.5	1 705.2	92.1	5 608.2	1 040.0
FULL FAITH AND CREDIT	3 250.5	577.5	1 466.1	91.4	75.5	1 040.0
NONGUARANTEED	5 796.4	24.0	239.2	0.7	5 532.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 798.1	349.0	847.4	154.1	208.0	2 239.7
RHODE ISLAND						
GENERAL REVENUE, TOTAL	[1]503.6	-	290.3	184.1	25.9	7.4
INTERGOVERNMENTAL REVENUE	[1]204.6	-	119.3	70.6	11.5	7.2
FROM FEDERAL GOVERNMENT	76.4	-	47.5	19.5	9.4	0.1
FROM STATE GOVERNMENT	128.2	-	71.8	51.1	2.0	5.2
GENERAL REVENUE FROM OWN SOURCES	299.1	-	171.0	113.4	14.4	0.3
TAX REVENUE	269.9	-	159.1	104.4	6.4	-
PROPERTY TAX	267.4	-	157.6	103.4	6.4	-
OTHER TAXES	2.5	-	1.5	1.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	29.2	-	11.9	9.0	7.9	0.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	15.5	-	12.6	2.4	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	499.6	-	273.9	191.6	27.6	6.5
EDUCATION	263.8	-	132.7	124.8	-	6.3
HIGHWAYS	19.4	-	10.1	9.2	(Z)	-
PUBLIC WELFARE	16.8	-	14.1	2.7	-	-
POLICE AND FIRE PROTECTION	57.7	-	42.0	14.7	1.0	-
HEALTH AND HOSPITALS	1.2	-	0.6	0.6	-	-
INTEREST ON GENERAL DEBT	20.0	-	9.3	6.6	4.0	0.1
ALL OTHER	120.7	-	65.2	33.0	22.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	15.2	-	11.9	2.8	0.5	-
DEBT OUTSTANDING, TOTAL	496.1	-	243.8	137.8	112.3	2.3
LONG-TERM	376.4	-	192.4	108.5	73.1	2.3
FULL FAITH AND CREDIT	334.5	-	185.1	104.5	42.6	2.3
NONGUARANTEED	41.8	-	7.3	4.1	30.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	263.1	-	149.2	100.8	8.1	5.0
SOUTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]1 261.1	354.9	174.9	-	70.5	672.2
INTERGOVERNMENTAL REVENUE	[1]623.2	126.9	67.8	-	24.1	415.8
FROM FEDERAL GOVERNMENT	117.4	39.8	46.2	-	16.5	14.8
FROM STATE GOVERNMENT	505.9	86.5	19.6	-	0.2	399.5
GENERAL REVENUE FROM OWN SOURCES	637.9	228.0	107.2	-	46.4	256.4
TAX REVENUE	350.8	76.6	72.4	-	8.8	192.9
PROPERTY TAX	325.8	73.4	55.1	-	8.8	188.5
OTHER TAXES	25.0	3.2	17.3	-	(Z)	4.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	287.1	151.4	34.7	-	37.5	63.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	118.5	-	102.2	-	16.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 247.4	336.3	155.9	-	72.5	682.7
EDUCATION	672.8	2.8	(Z)	-	-	670.0
HIGHWAYS	36.0	23.4	12.5	-	0.1	-
PUBLIC WELFARE	6.4	6.1	0.3	-	-	-
POLICE AND FIRE PROTECTION	75.8	25.8	47.9	-	2.0	-
HEALTH AND HOSPITALS	154.8	139.6	1.1	-	14.2	-
INTEREST ON GENERAL DEBT	40.0	15.2	1.7	-	10.4	12.7
ALL OTHER	261.5	123.4	92.3	-	45.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	101.1	(Z)	86.2	-	14.9	-
DEBT OUTSTANDING, TOTAL	1 122.2	321.7	239.6	-	249.8	311.1
LONG-TERM	1 084.8	316.6	234.4	-	222.6	311.1
FULL FAITH AND CREDIT	688.2	244.1	55.7	-	77.3	311.1
NONGUARANTEED	396.6	72.5	178.7	-	145.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	676.3	134.3	88.6	-	19.3	434.0

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
SOUTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]372.5	73.7	91.4	7.6	1.6	203.5
INTERGOVERNMENTAL REVENUE	[1]99.2	16.8	27.3	1.2	0.3	58.9
FROM FEDERAL GOVERNMENT	37.6	9.8	21.0	1.1	0.2	5.5
FROM STATE GOVERNMENT	61.7	6.7	5.6	0.1	(Z)	49.3
GENERAL REVENUE FROM OWN SOURCES	273.2	56.9	64.1	6.4	1.3	144.6
TAX REVENUE	216.9	46.3	36.7	6.1	0.2	127.7
PROPERTY TAX	197.6	40.7	25.4	3.7	0.2	127.6
OTHER TAXES	19.3	5.5	11.3	2.4	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	56.3	10.7	27.4	0.2	1.1	16.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	37.9	-	37.7	0.1	0.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	375.7	70.2	89.3	5.0	3.4	207.9
EDUCATION	205.3	(Z)	-	-	-	205.2
HIGHWAYS	46.6	28.3	14.1	4.2	-	-
PUBLIC WELFARE	2.0	2.0	(Z)	(Z)	-	-
POLICE AND FIRE PROTECTION	17.1	2.8	13.9	0.3	-	-
HEALTH AND HOSPITALS	8.6	4.6	4.1	-	-	-
INTEREST ON GENERAL DEBT	5.6	1.6	1.3	(Z)	(Z)	2.7
ALL OTHER	90.6	30.9	55.9	0.4	3.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	32.4	-	32.1	0.1	0.1	-
DEBT OUTSTANDING, TOTAL	132.7	31.9	47.4	0.2	5.1	48.1
LONG-TERM	129.3	31.9	45.5	0.1	4.7	47.1
FULL FAITH AND CREDIT	75.7	3.9	24.4	0.1	0.2	47.1
NONGUARANTEED	53.6	28.0	21.1	-	4.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	194.7	23.7	38.4	0.6	0.5	131.6
TENNESSEE						
GENERAL REVENUE, TOTAL	[1]2 203.8	1 137.6	1 160.8	-	98.2	10.8
INTERGOVERNMENTAL REVENUE	[1]920.6	451.7	614.7	-	49.4	8.4
FROM FEDERAL GOVERNMENT	245.9	54.4	144.8	-	46.5	0.2
FROM STATE GOVERNMENT	674.7	384.0	283.0	-	2.0	5.7
GENERAL REVENUE FROM OWN SOURCES	1 283.2	685.9	546.1	-	48.8	2.4
TAX REVENUE	805.0	464.2	339.3	-	0.3	1.2
PROPERTY TAX	545.7	310.0	234.4	-	0.3	1.0
OTHER TAXES	259.3	154.2	105.0	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	478.2	221.7	206.8	-	48.4	1.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	912.6	7.5	859.5	-	45.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 164.2	969.2	1 097.6	-	87.5	9.9
EDUCATION	931.4	502.5	419.3	-	-	9.6
HIGHWAYS	170.7	92.7	78.0	-	-	-
PUBLIC WELFARE	20.3	14.1	6.1	-	-	-
POLICE AND FIRE PROTECTION	175.4	18.0	157.4	-	-	-
HEALTH AND HOSPITALS	230.6	172.5	58.2	-	-	-
INTEREST ON GENERAL DEBT	107.6	34.1	52.2	-	21.0	0.3
ALL OTHER	528.1	135.3	326.4	-	66.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	918.0	8.1	864.2	-	45.6	-
DEBT OUTSTANDING, TOTAL	3 101.9	705.1	1 795.6	-	596.2	4.9
LONG-TERM	3 008.2	699.5	1 764.7	-	539.0	4.9
FULL FAITH AND CREDIT	1 663.2	620.8	1 018.9	-	18.7	4.9
NONGUARANTEED	1 345.0	78.8	745.8	-	520.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 205.6	496.1	677.0	-	25.6	6.9
TEXAS						
GENERAL REVENUE, TOTAL	[1]7 199.5	967.5	1 913.4	-	407.9	3 950.4
INTERGOVERNMENTAL REVENUE	[1]2 684.8	169.3	400.8	-	85.7	2 068.6
FROM FEDERAL GOVERNMENT	604.6	101.4	343.8	-	62.1	97.3
FROM STATE GOVERNMENT	2 080.3	63.2	39.2	-	14.8	1 963.1
GENERAL REVENUE FROM OWN SOURCES	4 514.7	798.2	1 512.6	-	322.1	1 881.8
TAX REVENUE	3 044.3	521.1	982.3	-	60.0	1 481.1
PROPERTY TAX	2 625.3	470.9	613.7	-	60.0	1 480.7
OTHER TAXES	419.1	50.2	368.6	-	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 470.4	277.1	530.4	-	262.2	400.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	960.2	0.1	827.3	-	132.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 312.4	955.1	1 950.3	-	435.7	3 971.4
EDUCATION	3 846.4	0.2	13.3	-	-	3 832.9
HIGHWAYS	441.2	196.1	245.1	-	-	-
PUBLIC WELFARE	23.7	20.3	3.5	-	-	-
POLICE AND FIRE PROTECTION	510.5	50.3	460.3	-	-	-
HEALTH AND HOSPITALS	518.8	308.5	83.6	-	126.7	-
INTEREST ON GENERAL DEBT	347.0	26.0	106.1	-	76.4	138.5
ALL OTHER	1 624.8	353.7	1 038.6	-	232.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 235.3	(Z)	1 015.0	-	220.3	-
DEBT OUTSTANDING, TOTAL	10 014.3	603.8	3 977.7	-	2 351.8	3 081.0
LONG-TERM	9 801.7	602.7	3 943.2	-	2 198.4	3 057.4
FULL FAITH AND CREDIT	6 269.6	566.2	2 017.3	-	628.7	3 057.4
NONGUARANTEED	3 532.1	36.5	1 925.9	-	1 569.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 229.5	409.5	1 032.5	-	138.2	2 649.2

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UTAH						
GENERAL REVENUE, TOTAL	[1]680.3	122.1	132.3	-	21.7	415.8
INTERGOVERNMENTAL REVENUE	[1]305.1	40.9	30.2	-	6.2	239.5
FROM FEDERAL GOVERNMENT	51.0	20.5	18.2	-	-	12.3
FROM STATE GOVERNMENT	254.1	16.2	11.3	-	(Z)	226.5
GENERAL REVENUE FROM OWN SOURCES	375.2	81.2	102.2	-	15.5	176.3
TAX REVENUE	253.1	54.4	60.2	-	9.0	129.5
PROPERTY TAX	210.6	45.4	26.7	-	9.0	129.5
OTHER TAXES	42.5	8.9	33.6	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	122.1	26.8	41.9	-	6.5	46.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	47.6	-	41.0	-	6.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	711.1	126.0	124.4	-	8.8	451.9
EDUCATION	442.9	-	-	-	-	442.9
HIGHWAYS	34.6	16.3	18.3	-	-	-
PUBLIC WELFARE	5.5	5.5	(Z)	-	-	-
POLICE AND FIRE PROTECTION	41.4	13.7	27.7	-	-	-
HEALTH AND HOSPITALS	36.7	30.6	5.3	-	0.7	-
INTEREST ON GENERAL DEBT	13.7	1.2	2.8	-	0.7	9.0
ALL OTHER	136.3	58.8	70.2	-	7.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	50.6	-	39.4	-	11.2	-
DEBT OUTSTANDING, TOTAL	501.4	37.9	93.3	-	163.3	206.9
LONG-TERM	500.9	37.9	92.9	-	163.3	206.8
FULL FAITH AND CREDIT	398.9	26.5	68.9	-	96.7	206.8
NONGUARANTEED	102.0	11.4	24.0	-	66.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	343.7	54.1	60.8	-	5.2	223.5
VERMONT						
GENERAL REVENUE, TOTAL	[1]246.9	0.9	29.3	53.0	6.9	192.7
INTERGOVERNMENTAL REVENUE	[1]77.3	0.2	8.3	16.6	2.8	85.3
FROM FEDERAL GOVERNMENT	18.5	0.1	6.3	9.2	2.6	0.3
FROM STATE GOVERNMENT	58.7	0.1	1.7	7.3	0.1	49.6
GENERAL REVENUE FROM OWN SOURCES	169.6	0.7	20.9	36.4	4.2	107.4
TAX REVENUE	147.9	0.7	15.7	31.8	2.3	97.4
PROPERTY TAX	146.1	0.7	15.2	30.5	2.3	97.4
OTHER TAXES	1.8	-	0.5	1.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	21.8	(Z)	5.3	4.5	1.9	10.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	20.8	-	18.6	1.9	0.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	231.2	1.6	25.8	49.4	5.4	148.9
EDUCATION	145.0	-	-	(Z)	-	144.9
HIGHWAYS	28.1	-	6.0	22.1	(Z)	-
PUBLIC WELFARE	0.4	-	0.2	0.2	-	-
POLICE AND FIRE PROTECTION	11.9	(Z)	6.5	5.3	0.1	-
HEALTH AND HOSPITALS	0.9	-	0.2	0.8	-	-
INTEREST ON GENERAL DEBT	7.3	(Z)	1.0	0.8	1.3	4.0
ALL OTHER	37.5	1.5	11.9	20.2	4.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	21.0	-	18.9	1.8	0.4	-
DEBT OUTSTANDING, TOTAL	160.7	1.0	31.0	15.4	31.4	81.9
LONG-TERM	132.9	1.0	27.9	11.7	21.6	70.6
FULL FAITH AND CREDIT	104.7	1.0	24.6	8.5	0.1	70.6
NONGUARANTEED	28.1	-	3.4	3.2	21.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	130.0	0.2	19.3	20.0	0.8	89.7
VIRGINIA						
GENERAL REVENUE, TOTAL	[1]2 398.5	1 472.2	1 387.2	-	73.8	-
INTERGOVERNMENTAL REVENUE	[1]1 270.6	679.1	618.0	-	8.1	-
FROM FEDERAL GOVERNMENT	291.0	104.4	180.0	-	6.6	-
FROM STATE GOVERNMENT	979.6	550.5	428.7	-	0.4	-
GENERAL REVENUE FROM OWN SOURCES	1 628.0	793.1	769.2	-	65.7	-
TAX REVENUE	1 243.1	642.3	600.8	-	(Z)	-
PROPERTY TAX	848.6	485.0	363.7	-	(Z)	-
OTHER TAXES	394.5	157.4	237.1	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	384.9	150.7	168.4	-	65.7	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	200.8	34.8	165.9	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 006.6	1 424.5	1 467.1	-	114.9	-
EDUCATION	1 441.3	889.7	551.7	-	-	-
HIGHWAYS	125.9	13.2	83.0	-	29.7	-
PUBLIC WELFARE	247.1	92.4	154.7	-	-	-
POLICE AND FIRE PROTECTION	215.8	74.7	141.1	-	-	-
HEALTH AND HOSPITALS	72.9	21.3	25.4	-	26.2	-
INTEREST ON GENERAL DEBT	121.5	48.1	47.6	-	25.7	-
ALL OTHER	782.0	285.1	463.6	-	33.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	201.8	40.5	161.3	-	-	-
DEBT OUTSTANDING, TOTAL	3 213.1	1 322.7	1 399.2	-	491.2	-
LONG-TERM	3 027.3	1 250.5	1 290.4	-	486.4	-
FULL FAITH AND CREDIT	2 160.4	1 036.4	1 110.6	-	13.4	-
NONGUARANTEED	866.9	214.1	179.9	-	473.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 515.0	778.5	718.1	-	18.5	-

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WASHINGTON						
GENERAL REVENUE, TOTAL	[1]2 656.7	487.7	609.3	(Z)	480.2	1 176.1
INTERGOVERNMENTAL REVENUE	[1]1 269.0	183.9	217.4	-	138.0	826.3
FROM FEDERAL GOVERNMENT	228.7	26.3	50.9	-	121.4	30.1
FROM STATE GOVERNMENT	1 040.3	147.1	144.7	-	5.9	742.7
GENERAL REVENUE FROM OWN SOURCES	1 387.6	303.8	391.9	(Z)	342.2	349.7
TAX REVENUE	781.5	217.9	224.2	-	43.8	295.6
PROPERTY TAX	580.6	148.6	92.7	-	43.8	295.4
OTHER TAXES	200.9	69.2	131.5	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	606.1	85.9	167.7	(Z)	298.4	54.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	470.7	0.2	208.3	-	262.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 474.9	446.2	557.2	(Z)	302.6	1 168.8
EDUCATION	1 149.1	2.8	0.1	-	-	1 146.2
HIGHWAYS	192.1	111.6	80.5	-	-	-
PUBLIC WELFARE	3.3	2.9	0.4	-	-	-
POLICE AND FIRE PROTECTION	195.6	38.7	148.1	-	8.8	-
HEALTH AND HOSPITALS	114.9	35.7	15.3	-	63.8	-
INTEREST ON GENERAL DEBT	100.4	19.0	18.6	-	40.3	22.6
ALL OTHER	719.6	235.5	294.3	(Z)	189.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 018.9	0.2	229.4	-	789.3	-
DEBT OUTSTANDING, TOTAL	4 780.4	331.8	1 080.0	-	2 859.5	509.1
LONG-TERM	4 687.1	329.9	1 036.1	-	2 812.1	508.9
FULL FAITH AND CREDIT	1 332.8	311.5	268.9	-	243.5	508.9
NONGUARANTEED	3 354.3	18.4	767.2	-	2 568.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 474.5	185.0	334.4	-	141.8	813.2
WEST VIRGINIA						
GENERAL REVENUE, TOTAL	[1]809.8	93.1	168.3	-	23.0	529.3
INTERGOVERNMENTAL REVENUE	[1]416.1	25.6	43.1	-	9.3	342.0
FROM FEDERAL GOVERNMENT	66.0	18.1	34.7	-	7.5	5.7
FROM STATE GOVERNMENT	350.2	6.4	7.1	-	0.8	335.9
GENERAL REVENUE FROM OWN SOURCES	393.7	67.5	125.2	-	13.7	187.3
TAX REVENUE	234.8	40.6	61.9	-	0.4	132.0
PROPERTY TAX	192.5	39.6	20.6	-	0.4	132.0
OTHER TAXES	42.3	1.0	41.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	158.8	26.9	63.3	-	13.3	55.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	19.9	0.1	14.4	-	5.4	-
DIRECT GENERAL EXPENDITURE, TOTAL	809.1	97.7	166.2	-	20.0	525.1
EDUCATION	518.6	(Z)	(Z)	-	-	518.6
HIGHWAYS	17.1	0.1	17.0	-	-	-
PUBLIC WELFARE	0.9	0.8	0.1	-	-	-
POLICE AND FIRE PROTECTION	38.7	7.5	31.2	-	-	-
HEALTH AND HOSPITALS	43.2	18.9	24.3	-	-	-
INTEREST ON GENERAL DEBT	22.1	3.9	7.5	-	4.2	6.5
ALL OTHER	168.5	66.5	86.1	-	15.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	25.9	0.6	16.0	-	9.2	-
DEBT OUTSTANDING, TOTAL	588.8	76.3	192.3	-	195.2	125.0
LONG-TERM	561.4	76.2	165.0	-	195.2	125.0
FULL FAITH AND CREDIT	231.7	2.1	39.1	-	65.6	125.0
NONGUARANTEED	329.7	74.1	125.9	-	129.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	392.7	35.4	70.5	-	8.9	277.8
WISCONSIN						
GENERAL REVENUE, TOTAL	[1]3 807.5	1 085.3	1 302.1	144.6	61.5	1 280.0
INTERGOVERNMENTAL REVENUE	[1]2 007.9	652.9	636.5	110.0	37.4	637.1
FROM FEDERAL GOVERNMENT	206.8	66.7	89.2	8.3	26.2	16.5
FROM STATE GOVERNMENT	1 801.1	544.9	536.6	96.1	4.8	618.6
GENERAL REVENUE FROM OWN SOURCES	1 799.6	432.4	665.6	34.6	24.1	643.0
TAX REVENUE	1 222.6	184.3	465.3	25.3	10.5	537.2
PROPERTY TAX	1 203.4	183.5	449.7	22.6	10.5	537.2
OTHER TAXES	19.2	0.9	15.6	2.8	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	577.0	248.1	200.2	9.3	13.6	105.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	147.4	-	146.9	0.5	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 788.5	1 022.7	1 266.8	108.8	59.8	1 330.5
EDUCATION	1 758.4	15.9	438.1	(Z)	-	1 304.3
HIGHWAYS	386.8	185.5	135.6	65.7	-	-
PUBLIC WELFARE	336.6	333.0	3.1	0.5	-	-
POLICE AND FIRE PROTECTION	251.3	43.3	199.9	8.1	-	-
HEALTH AND HOSPITALS	245.2	225.4	19.4	0.4	-	-
INTEREST ON GENERAL DEBT	90.4	12.7	45.5	1.4	4.5	26.2
ALL OTHER	719.9	206.8	425.1	32.7	55.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	149.5	-	149.1	0.4	-	-
DEBT OUTSTANDING, TOTAL	2 173.8	275.5	1 250.1	28.0	106.1	514.2
LONG-TERM	2 112.1	273.1	1 218.7	27.7	91.2	501.3
FULL FAITH AND CREDIT	1 883.6	260.1	1 038.3	23.6	60.2	501.3
NONGUARANTEED	228.6	13.0	180.4	4.2	31.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 891.1	395.0	706.5	43.6	11.1	734.9

See footnotes at end of table.

Table 16. Selected Items of Local Government Finances, by State and Type of Government: 1975-76—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WYOMING						
GENERAL REVENUE, TOTAL	[1]331.6	118.7	60.1	-	10.3	181.6
INTERGOVERNMENTAL REVENUE	[1]113.7	18.6	34.4	-	0.4	99.2
FROM FEDERAL GOVERNMENT	14.4	5.0	4.8	-	0.2	4.4
FROM STATE GOVERNMENT	99.3	13.2	23.2	-	-	62.9
GENERAL REVENUE FROM OWN SOURCES	217.9	100.0	25.6	-	9.8	82.4
TAX REVENUE	137.1	60.4	7.4	-	2.4	66.8
PROPERTY TAX	130.1	56.6	4.3	-	2.4	66.8
OTHER TAXES	7.0	3.8	3.2	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	80.8	39.7	18.2	-	7.4	15.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	12.0	-	11.8	-	0.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	325.4	69.7	56.5	-	8.2	190.9
EDUCATION	185.6	0.2	-	-	-	185.4
HIGHWAYS	15.4	7.1	8.2	-	-	-
PUBLIC WELFARE	1.8	1.8	(Z)	-	-	-
POLICE AND FIRE PROTECTION	14.8	3.7	11.0	-	0.2	-
HEALTH AND HOSPITALS	29.3	24.7	0.5	-	4.1	-
INTEREST ON GENERAL DEBT	15.8	7.5	2.4	-	0.3	5.5
ALL OTHER	62.6	24.7	34.4	-	3.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	15.0	-	14.8	-	0.2	-
DEBT OUTSTANDING, TOTAL	384.4	146.8	108.7	-	19.1	109.7
LONG-TERM	384.4	146.8	108.7	-	19.1	109.7
FULL FAITH AND CREDIT	148.0	14.4	22.8	-	1.1	109.7
NONGUARANTEED	236.4	132.5	85.9	-	18.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	155.3	28.5	22.1	-	3.7	101.0

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 intragovernmental transactions are excluded; see text.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1975-76

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes				Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total[1]	Property	General sales	Income	
UNITED STATES, TOTAL	256 175.8	55 589.3	(2)	200 586.5	156 812.9	57 001.5	32 043.9	31 847.7	43 773.5
STATE GOVERNMENTS	152 117.7	42 012.9	2 704.0	107 400.7	89 255.5	2 117.9	27 332.7	28 720.6	18 145.2
LOCAL GOVERNMENTS	162 931.3	13 576.4	56 169.1	93 185.7	67 557.4	54 883.6	4 711.2	3 127.1	25 628.3
ALABAMA	3 358.6	942.6	(2)	2 415.9	1 668.3	210.3	516.3	303.2	747.7
STATE GOVERNMENT	2 343.3	775.0	13.9	1 554.4	1 243.3	31.4	397.0	284.9	311.1
LOCAL GOVERNMENTS	1 667.7	167.6	638.6	861.5	425.0	178.9	119.3	18.3	436.5
ALASKA	1 279.3	307.8	(2)	971.5	724.2	400.4	28.9	177.4	247.3
STATE GOVERNMENT	1 042.9	280.9	0.3	761.7	598.8	306.4	-	177.4	162.9
LOCAL GOVERNMENTS	430.5	26.9	193.8	209.8	125.4	94.0	28.9	-	84.4
ARIZONA	2 591.2	489.1	(2)	2 102.1	1 660.4	640.6	521.7	209.4	441.7
STATE GOVERNMENT	1 559.0	352.5	3.6	1 203.0	1 017.7	114.7	435.5	209.4	185.3
LOCAL GOVERNMENTS	1 673.3	136.6	637.5	899.1	642.7	525.9	86.2	-	256.5
ARKANSAS	1 876.3	580.8	(2)	1 295.5	956.9	213.4	240.8	203.9	338.5
STATE GOVERNMENT	1 321.4	475.1	4.0	842.3	725.1	1.8	240.3	203.9	117.2
LOCAL GOVERNMENTS	924.1	105.7	365.2	453.2	231.9	211.7	0.6	-	221.3
CALIFORNIA	31 801.3	6 227.4	(2)	25 573.9	20 749.5	8 935.7	4 559.6	4 241.9	4 824.4
STATE GOVERNMENT	17 684.9	4 813.6	560.9	12 310.4	10 761.2	374.7	3 742.9	4 241.9	1 549.3
LOCAL GOVERNMENTS	22 914.6	1 413.8	8 237.3	13 263.5	9 988.3	8 561.0	816.7	-	3 275.2
COLORADO	3 270.3	726.9	(2)	2 543.4	1 880.4	700.7	474.0	390.0	662.9
STATE GOVERNMENT	1 870.8	573.5	9.0	1 288.3	964.4	1.7	303.7	390.0	323.9
LOCAL GOVERNMENTS	2 042.6	153.4	634.1	1 255.0	916.0	699.1	170.3	-	339.0
CONNECTICUT	3 491.6	635.5	(2)	2 856.0	2 424.5	1 150.0	542.9	194.2	431.5
STATE GOVERNMENT	2 009.4	480.6	2.1	1 526.7	1 263.8	-	542.9	194.2	262.9
LOCAL GOVERNMENTS	1 902.8	154.9	418.5	1 329.3	1 160.7	1 150.0	-	-	168.6
DELAWARE	798.6	173.0	(2)	625.6	447.1	75.7	-	173.2	178.5
STATE GOVERNMENT	597.7	124.3	1.9	471.5	358.6	-	-	164.3	112.9
LOCAL GOVERNMENTS	357.1	48.7	154.3	154.1	88.6	75.7	-	8.8	65.6
DISTRICT OF COLUMBIA	1 602.4	812.4	(2)	790.0	648.7	147.1	117.4	239.6	141.3
FLORIDA	8 116.0	1 491.0	(2)	6 625.0	4 764.6	1 611.4	1 254.1	180.7	1 860.4
STATE GOVERNMENT	4 404.9	1 029.7	28.0	3 347.2	2 935.5	58.2	1 254.1	180.7	411.7
LOCAL GOVERNMENTS	5 642.6	461.3	1 903.5	3 277.8	1 829.1	1 553.2	-	-	1 448.7
GEORGIA	5 031.1	1 244.3	(2)	3 786.7	2 726.8	884.4	670.5	545.9	1 059.9
STATE GOVERNMENT	2 923.1	965.1	11.4	1 946.6	1 676.0	6.6	619.4	545.9	270.6
LOCAL GOVERNMENTS	2 861.6	279.2	742.2	1 840.2	1 050.8	877.7	51.1	-	789.4
HAWAII	1 427.8	392.6	(2)	1 035.1	829.1	153.9	309.6	220.3	206.1
STATE GOVERNMENT	1 105.5	297.4	5.8	802.3	639.2	-	309.6	220.3	163.1
LOCAL GOVERNMENTS	356.6	95.2	28.6	232.8	189.9	153.9	-	-	42.9
IDAHO	894.0	236.0	(2)	658.1	490.6	158.0	88.9	130.6	167.4
STATE GOVERNMENT	599.4	194.9	3.6	400.9	328.8	0.3	88.9	130.6	72.1
LOCAL GOVERNMENTS	469.9	41.1	171.6	257.2	161.8	157.7	-	-	95.4
ILLINOIS	13 031.8	2 594.2	(2)	10 437.6	8 639.8	3 188.5	2 025.3	1 528.7	1 797.8
STATE GOVERNMENT	7 627.1	2 079.9	54.0	5 493.1	4 782.9	4.5	1 674.5	1 528.7	710.2
LOCAL GOVERNMENTS	7 804.0	514.3	2 345.1	4 944.5	3 856.9	3 184.0	350.8	-	1 087.6
INDIANA	5 009.6	913.4	(2)	4 096.2	3 118.3	1 197.6	902.6	513.2	977.9
STATE GOVERNMENT	3 117.3	726.0	9.7	2 381.6	1 915.6	25.0	902.6	490.9	466.1
LOCAL GOVERNMENTS	3 070.8	187.4	1 168.8	1 714.6	1 202.8	1 172.6	-	22.3	511.8
IOWA	3 318.1	678.1	(2)	2 640.0	2 010.8	796.7	351.9	466.0	629.2
STATE GOVERNMENT	1 989.6	513.5	30.1	1 446.0	1 199.5	0.1	351.9	466.0	246.5
LOCAL GOVERNMENTS	2 114.7	164.5	756.2	1 194.0	811.3	796.6	-	-	382.7
KANSAS	2 478.3	494.1	(2)	1 984.2	1 504.4	633.1	304.7	286.6	479.8
STATE GOVERNMENT	1 459.4	397.8	11.0	1 050.6	853.9	13.9	300.4	286.6	196.6
LOCAL GOVERNMENTS	1 408.3	96.3	378.4	933.6	650.5	619.2	4.4	(Z)	283.1
KENTUCKY	3 365.7	898.0	(2)	2 467.7	1 880.8	359.0	409.2	522.1	586.8
STATE GOVERNMENT	2 447.5	738.3	4.1	1 705.1	1 403.7	37.3	409.2	427.3	301.3
LOCAL GOVERNMENTS	1 459.0	159.7	536.7	762.6	477.1	321.7	-	94.7	285.5
LOUISIANA	4 408.1	1 052.5	(2)	3 355.6	2 342.4	346.7	711.2	205.4	1 013.2
STATE GOVERNMENT	3 092.1	815.7	12.4	2 264.0	1 655.6	0.2	421.3	205.4	608.4
LOCAL GOVERNMENTS	2 234.7	236.9	906.2	1 091.6	686.8	346.4	289.9	-	404.8

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1975-76—Continued

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes				Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total[1]	Property	General sales	Income	
MAINE	1 170.8	300.2	(2)	870.6	718.4	317.8	151.3	84.8	152.2
STATE GOVERNMENT	891.3	254.7	8.0	628.6	530.6	131.5	151.3	84.8	98.0
LOCAL GOVERNMENTS	523.9	45.5	236.4	242.0	187.9	186.3	-	-	54.1
MARYLAND	5 359.9	1 091.9	(2)	4 267.9	3 374.3	991.9	419.4	1 248.1	893.7
STATE GOVERNMENT	3 169.3	755.5	35.0	2 378.7	1 959.8	59.8	419.4	899.6	418.9
LOCAL GOVERNMENTS	3 604.9	336.4	1 379.2	1 889.2	1 414.5	932.1	-	348.5	474.7
MASSACHUSETTS	7 815.9	1 711.3	(2)	6 104.6	5 243.8	2 500.9	347.9	1 541.3	860.7
STATE GOVERNMENT	4 581.0	1 247.4	172.5	3 161.1	2 727.6	0.5	347.9	1 541.3	433.5
LOCAL GOVERNMENTS	4 579.0	463.9	1 171.6	2 943.5	2 516.3	2 500.4	-	-	427.3
MICHIGAN	11 594.1	2 667.3	(2)	8 926.8	6 819.3	2 951.7	1 070.0	1 624.6	2 107.5
STATE GOVERNMENT	6 581.2	1 920.3	53.9	4 607.0	3 769.5	121.0	1 070.0	1 465.2	837.5
LOCAL GOVERNMENTS	7 321.0	747.0	2 254.1	4 319.8	3 049.8	2 830.7	-	159.5	1 270.0
MINNESOTA	5 400.9	1 114.9	(2)	4 286.0	3 261.9	1 007.9	429.1	1 046.0	1 024.1
STATE GOVERNMENT	3 580.4	868.8	76.6	2 635.0	2 218.9	2.2	426.5	1 046.0	416.1
LOCAL GOVERNMENTS	3 395.8	246.2	1 498.6	1 651.0	1 043.0	1 005.7	2.6	-	608.0
MISSISSIPPI	2 257.4	651.0	(2)	1 606.4	1 144.5	258.0	424.8	146.5	461.9
STATE GOVERNMENT	1 593.2	535.2	9.6	1 048.4	874.2	3.3	424.8	146.5	174.2
LOCAL GOVERNMENTS	1 209.1	115.8	535.2	558.0	270.3	254.7	-	-	287.7
MISSOURI	4 459.4	1 025.8	(2)	3 433.6	2 724.4	931.1	647.3	498.1	709.2
STATE GOVERNMENT	2 409.6	746.9	4.6	1 658.1	1 443.8	4.4	532.3	422.5	214.3
LOCAL GOVERNMENTS	2 713.3	278.9	658.8	1 775.6	1 280.6	926.7	115.1	75.6	495.0
MONTANA	973.0	268.4	(2)	704.6	533.8	263.7	-	120.5	170.8
STATE GOVERNMENT	595.0	231.5	6.0	357.6	277.7	16.8	-	120.5	79.9
LOCAL GOVERNMENTS	542.3	37.0	158.3	347.0	256.0	246.9	-	-	91.0
NEBRASKA	1 736.5	369.2	(2)	1 367.3	1 021.3	495.1	185.4	134.3	346.0
STATE GOVERNMENT	931.1	288.5	19.4	623.2	489.4	0.1	165.7	134.3	133.7
LOCAL GOVERNMENTS	1 048.0	80.7	223.1	744.1	531.9	494.9	19.8	-	212.3
NEVADA	858.6	168.8	(2)	689.8	500.4	165.9	111.3	-	189.4
STATE GOVERNMENT	482.0	135.6	5.6	340.8	293.9	20.0	100.3	-	46.8
LOCAL GOVERNMENTS	536.3	33.2	154.0	349.1	206.5	146.0	10.9	-	142.6
NEW HAMPSHIRE	782.1	182.7	(2)	599.4	469.7	286.0	-	30.3	129.7
STATE GOVERNMENT	416.4	144.8	8.6	263.0	183.8	5.6	-	30.3	79.2
LOCAL GOVERNMENTS	455.2	37.9	81.0	336.4	285.9	280.4	-	-	50.5
NEW JERSEY	8 617.4	1 567.9	(2)	7 049.5	5 816.2	3 275.3	836.2	330.2	1 233.3
STATE GOVERNMENT	4 116.9	1 139.7	73.1	2 904.1	2 292.4	71.2	836.2	330.2	611.6
LOCAL GOVERNMENTS	6 082.4	428.3	1 508.7	4 145.4	3 523.7	3 204.1	-	-	621.7
NEW MEXICO	1 422.2	373.0	(2)	1 049.2	698.6	119.7	246.0	81.7	350.6
STATE GOVERNMENT	1 119.0	280.0	15.4	823.5	575.1	13.8	243.2	81.7	248.5
LOCAL GOVERNMENTS	680.8	93.0	362.2	225.7	123.5	105.9	2.8	-	102.2
NEW YORK	31 263.0	6 064.3	(2)	25 198.7	20 614.6	7 446.8	3 706.6	6 281.3	4 584.1
STATE GOVERNMENT	17 253.8	4 563.4	1 091.7	11 598.7	9 780.1	25.9	2 148.9	5 081.6	1 818.6
LOCAL GOVERNMENTS	25 795.5	1 500.9	10 694.6	13 600.0	10 834.5	7 420.9	1 557.7	1 199.7	2 765.5
NORTH CAROLINA	4 877.1	1 179.7	(2)	3 697.3	2 883.6	712.0	592.1	761.5	813.7
STATE GOVERNMENT	3 361.6	898.6	19.7	2 443.3	2 060.0	32.7	465.9	761.5	383.3
LOCAL GOVERNMENTS	2 960.8	281.1	1 425.6	1 254.0	823.6	679.3	126.2	-	430.4
NORTH DAKOTA	833.2	179.0	(2)	654.3	428.8	136.5	110.2	78.3	225.5
STATE GOVERNMENT	601.3	152.4	10.5	438.3	287.4	1.7	110.2	78.3	151.0
LOCAL GOVERNMENTS	377.5	26.5	135.0	216.0	141.4	134.8	-	-	74.5
OHIO	10 346.5	1 988.2	(2)	8 358.3	6 262.1	2 390.8	1 088.1	1 282.1	2 096.2
STATE GOVERNMENT	5 628.2	1 510.4	50.4	4 067.5	3 310.7	98.2	1 028.3	776.7	756.8
LOCAL GOVERNMENTS	6 902.6	477.8	2 133.9	4 290.9	2 951.4	2 292.6	59.8	505.4	1 339.4
OKLAHOMA	2 742.8	681.3	(2)	2 061.5	1 465.3	342.6	281.8	254.4	596.2
STATE GOVERNMENT	1 864.4	533.4	15.6	1 315.4	1 000.2	-	181.9	254.4	315.2
LOCAL GOVERNMENTS	1 368.4	147.9	474.4	746.1	465.1	342.6	99.9	-	281.0
OREGON	3 063.7	789.1	(2)	2 274.6	1 638.2	775.4	(Z)	538.8	636.4
STATE GOVERNMENT	1 765.2	614.4	3.2	1 147.7	825.8	0.1	-	538.8	321.9
LOCAL GOVERNMENTS	1 749.6	174.7	448.0	1 126.9	812.4	775.4	(Z)	-	314.5
PENNSYLVANIA	12 734.7	2 975.3	(2)	9 759.5	8 112.5	2 083.2	1 395.5	2 133.7	1 647.0
STATE GOVERNMENT	8 030.0	2 168.1	80.9	5 781.0	5 127.0	60.1	1 395.5	1 679.1	654.0
LOCAL GOVERNMENTS	7 182.0	807.2	2 396.4	3 978.5	2 985.5	2 023.1	-	454.6	993.0

See footnotes at end of table.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1975-76—Continued

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes				Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total[1]	Property	General sales	Income	
RHODE ISLAND	1 120.6	310.8	(2)	809.8	658.7	272.7	111.3	129.0	151.2
STATE GOVERNMENT	747.2	234.4	2.1	510.8	388.7	5.3	111.3	129.0	122.0
LOCAL GOVERNMENTS	503.6	76.4	128.2	299.1	269.9	267.4	-	-	29.2
SOUTH CAROLINA	2 642.0	671.2	(2)	1 970.9	1 393.2	329.7	372.6	324.3	577.6
STATE GOVERNMENT	1 906.9	553.8	20.2	1 332.9	1 042.5	3.9	372.6	324.3	290.5
LOCAL GOVERNMENTS	1 261.1	117.4	505.9	637.9	350.8	325.8	-	-	287.1
SOUTH DAKOTA	763.4	215.0	(2)	548.4	409.1	197.6	101.7	2.0	139.3
STATE GOVERNMENT	456.8	177.4	4.1	275.2	192.1	-	92.8	2.0	83.1
LOCAL GOVERNMENTS	372.5	37.6	61.7	273.2	216.9	197.6	8.9	-	56.3
TENNESSEE	3 814.8	1 015.8	(2)	2 799.0	2 078.2	545.7	728.2	150.8	720.8
STATE GOVERNMENT	2 300.6	769.9	14.8	1 515.8	1 273.2	-	556.7	150.8	242.6
LOCAL GOVERNMENTS	2 203.8	245.9	674.7	1 283.2	805.0	545.7	171.5	-	478.2
TEXAS	12 375.9	2 558.7	(2)	9 817.2	7 258.6	2 661.9	1 748.8	-	2 558.6
STATE GOVERNMENT	7 283.7	1 954.1	27.1	5 302.5	4 214.3	36.7	1 484.1	-	1 088.2
LOCAL GOVERNMENTS	7 199.5	604.6	2 080.3	4 514.7	3 044.3	2 625.3	264.8	-	1 470.4
UTAH	1 360.7	381.1	(2)	979.6	727.7	210.8	227.5	165.1	252.0
STATE GOVERNMENT	945.2	330.1	10.7	604.4	474.6	0.2	195.9	165.1	129.8
LOCAL GOVERNMENTS	680.3	51.0	254.1	375.2	253.1	210.6	31.6	-	122.1
VERMONT	630.0	190.4	(2)	439.6	353.2	146.6	28.0	72.2	86.4
STATE GOVERNMENT	443.8	171.9	2.0	270.0	205.3	0.5	28.0	72.2	64.7
LOCAL GOVERNMENTS	246.9	18.5	58.7	169.6	147.9	146.1	-	-	21.8
VIRGINIA	5 070.8	1 116.3	(2)	3 954.5	3 065.5	868.7	517.4	745.0	889.0
STATE GOVERNMENT	3 182.3	825.3	30.5	2 326.5	1 822.3	20.1	385.7	745.0	504.2
LOCAL GOVERNMENTS	2 898.5	291.0	979.6	1 628.0	1 243.1	848.6	131.7	-	384.9
WASHINGTON	4 537.1	959.2	(2)	3 577.9	2 629.6	852.1	1 064.7	-	948.4
STATE GOVERNMENT	2 958.9	730.5	38.1	2 190.3	1 848.1	271.5	996.1	-	342.2
LOCAL GOVERNMENTS	2 656.7	228.7	1 040.3	1 387.6	781.5	580.6	68.6	-	606.1
WEST VIRGINIA	1 919.4	552.7	(2)	1 366.7	1 063.6	192.9	401.8	160.4	303.1
STATE GOVERNMENT	1 459.9	486.8	0.1	973.0	828.8	0.4	401.8	160.4	144.2
LOCAL GOVERNMENTS	809.8	66.0	350.2	393.7	234.8	192.5	-	-	158.8
WISCONSIN	5 820.5	1 188.8	(2)	4 631.6	3 643.7	1 330.1	584.9	1 150.3	987.9
STATE GOVERNMENT	3 837.6	982.0	23.6	2 832.0	2 421.1	126.7	584.9	1 150.3	410.9
LOCAL GOVERNMENTS	3 807.5	206.8	1 801.1	1 799.6	1 222.6	1 203.4	(Z)	-	577.0
WYOMING	656.9	188.1	(2)	468.8	330.2	137.1	84.2	-	138.7
STATE GOVERNMENT	428.9	173.7	4.3	250.9	193.1	7.0	80.6	-	57.8
LOCAL GOVERNMENTS	331.6	14.4	99.3	217.9	137.1	130.1	3.7	-	80.8

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.
[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: 1975-76

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita
GENERAL REVENUE SHARING RECEIPTS, UNITED STATES, TOTAL[1]	6 252 085	29.13
STATE GOVERNMENTS	2 102 471	9.79
LOCAL GOVERNMENTS	4 149 614	19.33
ALABAMA	103 183	28.15
STATE GOVERNMENT	33 956	9.26
LOCAL GOVERNMENTS	69 227	18.88
ALASKA	9 248	24.20
STATE GOVERNMENT	3 067	8.02
LOCAL GOVERNMENTS	6 181	16.18
ARIZONA	62 637	27.59
STATE GOVERNMENT	21 561	9.49
LOCAL GOVERNMENTS	41 076	18.09
ARKANSAS	65 129	30.88
STATE GOVERNMENT	22 291	10.56
LOCAL GOVERNMENTS	42 838	20.31
CALIFORNIA	686 891	31.91
STATE GOVERNMENT	218 771	10.16
LOCAL GOVERNMENTS	468 120	21.75
COLORADO	67 450	26.11
STATE GOVERNMENT	22 742	8.80
LOCAL GOVERNMENTS	44 708	17.30
CONNECTICUT	84 521	27.11
STATE GOVERNMENT	28 017	8.98
LOCAL GOVERNMENTS	56 504	18.12
DELAWARE	18 997	32.64
STATE GOVERNMENT	6 661	11.44
LOCAL GOVERNMENTS	12 336	21.19
DISTRICT OF COLUMBIA:		
LOCAL GOVERNMENT	26 655	37.97
FLORIDA	194 693	23.11
STATE GOVERNMENT	66 143	7.85
LOCAL GOVERNMENTS	128 550	15.26
GEORGIA	131 689	26.49
STATE GOVERNMENT	44 289	8.91
LOCAL GOVERNMENTS	87 400	17.58
HAWAII	27 549	31.05
STATE GOVERNMENT	9 183	10.35
LOCAL GOVERNMENTS	18 366	20.70
IDAHO	24 390	29.35
STATE GOVERNMENT	8 200	9.86
LOCAL GOVERNMENTS	16 190	19.48
ILLINOIS	241 584	21.51
STATE GOVERNMENT	106 386	9.47
LOCAL GOVERNMENTS	135 198	12.04
INDIANA	127 692	24.08
STATE GOVERNMENT	42 839	8.07
LOCAL GOVERNMENTS	84 853	16.00
IOWA	84 202	29.33
STATE GOVERNMENT	27 871	9.71
LOCAL GOVERNMENTS	56 331	19.62
KANSAS	56 919	24.64
STATE GOVERNMENT	19 263	8.33
LOCAL GOVERNMENTS	37 656	16.30
KENTUCKY	101 654	29.65
STATE GOVERNMENT	36 123	10.53
LOCAL GOVERNMENTS	65 531	19.12
LOUISIANA	138 086	35.95
STATE GOVERNMENT	45 848	11.93
LOCAL GOVERNMENTS	92 238	24.01
MAINE	39 132	36.57
STATE GOVERNMENT	13 322	12.45
LOCAL GOVERNMENTS	25 810	24.12
MARYLAND	126 011	30.40
STATE GOVERNMENT	42 047	10.14
LOCAL GOVERNMENTS	83 964	20.26
MASSACHUSETTS	208 619	35.91
STATE GOVERNMENT	68 824	11.84
LOCAL GOVERNMENTS	139 795	24.06
MICHIGAN	264 713	29.07
STATE GOVERNMENT	89 177	9.79
LOCAL GOVERNMENTS	175 536	19.28
MINNESOTA	126 860	31.99
STATE GOVERNMENT	43 454	10.95
LOCAL GOVERNMENTS	83 406	21.03
MISSISSIPPI	92 379	39.24
STATE GOVERNMENT	24 009	10.19
LOCAL GOVERNMENTS	68 370	29.04
MISSOURI	118 904	24.88
STATE GOVERNMENT	40 374	8.45
LOCAL GOVERNMENTS	78 530	16.43
MONTANA	23 833	31.65
STATE GOVERNMENT	8 120	10.78
LOCAL GOVERNMENTS	15 713	20.86
NEBRASKA	41 786	26.90
STATE GOVERNMENT	13 999	9.01
LOCAL GOVERNMENTS	27 787	17.89
NEVADA	14 462	23.70
STATE GOVERNMENT	4 797	7.86
LOCAL GOVERNMENTS	9 665	15.84
NEW HAMPSHIRE	21 977	26.73
STATE GOVERNMENT	6 689	8.13
LOCAL GOVERNMENTS	15 288	18.59
NEW JERSEY	195 306	26.62
STATE GOVERNMENT	65 756	8.96
LOCAL GOVERNMENTS	129 550	17.65
NEW MEXICO	37 508	32.11
STATE GOVERNMENT	13 345	11.42
LOCAL GOVERNMENTS	24 163	20.68
NEW YORK	707 996	39.15
STATE GOVERNMENT	234 913	12.99
LOCAL GOVERNMENTS	473 083	26.16
NORTH CAROLINA	1[illegible]1 069	31.27
STATE GOVERNMENT	62 454	11.41
LOCAL GOVERNMENTS	108 615	19.86
NORTH DAKOTA	18 007	28.00
STATE GOVERNMENT	4 815	7.48
LOCAL GOVERNMENTS	13 192	20.51
OHIO	255 528	23.90
STATE GOVERNMENT	85 364	7.98
LOCAL GOVERNMENTS	170 164	15.91
OKLAHOMA	69 787	25.23
STATE GOVERNMENT	23 403	8.46
LOCAL GOVERNMENTS	46 384	16.76

See footnotes at end of table.

Table 17A. Federal General Revenue Sharing Receipts by State and Local Governments: 1975-76—Continued

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
OREGON	65 838	28.26	UTAH	36 845	30.00
STATE GOVERNMENT	22 042	9.46	STATE GOVERNMENT	12 331	10.04
LOCAL GOVERNMENTS	43 796	18.80	LOCAL GOVERNMENTS	24 514	19.96
PENNSYLVANIA	330 141	27.83	VERMONT	18 481	38.82
STATE GOVERNMENT	111 415	9.39	STATE GOVERNMENT	6 366	13.37
LOCAL GOVERNMENTS	218 726	18.43	LOCAL GOVERNMENTS	12 115	25.45
RHODE ISLAND	27 987	30.19	VIRGINIA	134 457	26.72
STATE GOVERNMENT	9 141	9.86	STATE GOVERNMENT	42 237	8.39
LOCAL GOVERNMENTS	18 846	20.33	LOCAL GOVERNMENTS	92 220	18.32
SOUTH CAROLINA	89 274	31.34	WASHINGTON	89 232	24.70
STATE GOVERNMENT	29 585	10.38	STATE GOVERNMENT	30 386	8.41
LOCAL GOVERNMENTS	59 689	20.95	LOCAL GOVERNMENTS	58 846	16.29
SOUTH DAKOTA	24 652	35.93	WEST VIRGINIA	58 034	31.86
STATE GOVERNMENT	8 462	12.33	STATE GOVERNMENT	23 197	12.73
LOCAL GOVERNMENTS	16 190	23.60	LOCAL GOVERNMENTS	34 837	19.13
TENNESSEE	121 021	28.71	WISCONSIN	157 721	34.22
STATE GOVERNMENT	39 306	9.32	STATE GOVERNMENT	53 517	11.61
LOCAL GOVERNMENTS	81 715	19.39	LOCAL GOVERNMENTS	104 204	22.60
TEXAS	301 266	24.12	WYOMING	10 090	25.87
STATE GOVERNMENT	103 017	8.24	STATE GOVERNMENT	3 396	8.70
LOCAL GOVERNMENTS	198 249	15.87	LOCAL GOVERNMENTS	6 694	17.16

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: 1975-76

(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	255 551.3	214 381.5	97 216.3	87 105.3	67 673.6	61 126.4	24 303.7	5 239.0	23 906.8	9 697.9	31 434.8
STATE GOVERNMENTS	95 831.6	77 826.1	25 546.2	22 382.3	600.1	410.0	19 707.2	5 239.0	14 859.7	3 952.7	20 156.9
LOCAL GOVERNMENTS	159 719.7	136 555.4	71 670.0	64 722.9	67 073.5	60 716.4	4 596.6	(Z)	9 047.1	5 745.2	11 277.9
ALABAMA	3 402.1	2 731.5	1 355.6	1 208.6	774.9	708.7	449.5	131.3	414.9	146.6	327.5
STATE GOVERNMENT	1 694.8	1 313.3	608.4	505.7	27.7	5.8	449.5	131.3	275.4	49.2	320.0
LOCAL GOVERNMENTS	1 707.2	1 418.2	747.1	702.9	747.1	702.9	-	-	139.5	97.4	7.5
ALASKA	1 176.0	832.2	371.9	302.5	268.6	223.5	87.2	16.1	190.4	35.5	49.1
STATE GOVERNMENT	750.3	502.4	175.2	131.1	71.9	52.1	87.2	16.1	169.3	23.7	48.7
LOCAL GOVERNMENTS	425.7	329.8	196.7	171.4	196.7	171.4	-	-	21.0	11.8	0.4
ARIZONA	2 610.6	2 083.3	1 190.0	1 026.6	788.1	666.5	365.9	36.0	266.7	84.7	104.8
STATE GOVERNMENT	906.9	703.2	312.5	279.6	-	-	276.5	36.0	190.0	43.2	87.2
LOCAL GOVERNMENTS	1 703.7	1 380.1	877.4	747.0	788.1	666.5	89.4	-	76.7	41.5	17.6
ARKANSAS	1 817.1	1 408.5	726.2	617.4	464.6	409.8	199.0	62.6	270.5	100.8	216.5
STATE GOVERNMENT	916.4	681.8	256.3	202.6	-	-	193.8	62.6	204.8	49.2	215.3
LOCAL GOVERNMENTS	900.7	726.6	469.9	414.9	464.6	409.8	5.3	-	65.6	51.6	1.2
CALIFORNIA	30 733.6	27 178.8	11 442.1	10 498.6	7 813.7	7 207.7	3 313.3	315.0	1 671.7	791.0	4 603.5
STATE GOVERNMENT	8 927.3	8 072.7	2 491.6	2 324.3	24.6	24.6	2 152.0	315.0	791.7	240.2	2 180.8
LOCAL GOVERNMENTS	21 806.3	19 106.1	8 950.4	8 174.3	7 789.1	7 183.0	1 161.3	-	880.0	550.8	2 422.7
COLORADO	3 265.7	2 600.5	1 426.6	1 254.1	944.2	805.2	444.4	38.0	329.6	125.5	304.5
STATE GOVERNMENT	1 135.2	922.0	442.3	420.6	-	-	404.3	38.0	203.2	45.0	150.5
LOCAL GOVERNMENTS	2 130.5	1 678.5	984.3	833.5	944.2	805.2	40.1	-	126.4	80.4	154.0
CONNECTICUT	3 403.2	2 926.5	1 248.9	1 141.6	961.8	892.1	197.2	90.0	261.5	128.7	408.5
STATE GOVERNMENT	1 478.2	1 267.0	287.1	249.5	-	-	197.2	90.0	173.4	58.5	373.5
LOCAL GOVERNMENTS	1 925.0	1 659.5	961.8	892.1	961.8	892.1	-	-	88.1	70.2	35.0
DELAWARE	800.2	663.6	329.6	302.3	202.0	190.0	102.7	24.9	81.5	32.1	69.3
STATE GOVERNMENT	440.8	358.9	127.6	112.3	-	-	102.7	24.9	68.9	22.0	68.8
LOCAL GOVERNMENTS	359.4	304.7	202.0	190.0	202.0	190.0	-	-	12.5	10.1	0.5
DISTRICT OF COLUMBIA	1 462.2	1 258.1	330.4	280.1	276.2	233.6	54.2	-	73.0	24.6	273.9
FLORIDA	8 474.6	6 827.6	3 163.3	2 842.8	2 343.3	2 093.6	735.1	84.9	748.8	247.8	485.9
STATE GOVERNMENT	2 650.6	2 070.7	524.9	502.5	12.5	12.5	427.5	84.9	501.1	86.1	434.3
LOCAL GOVERNMENTS	5 824.0	4 756.9	2 638.4	2 340.3	2 330.8	2 081.1	307.6	-	247.6	161.7	51.6
GEORGIA	4 825.4	4 010.3	1 763.0	1 576.3	1 249.3	1 114.9	428.5	85.2	498.5	180.1	492.2
STATE GOVERNMENT	2 012.0	1 586.6	534.8	452.0	31.1	(Z)	418.4	85.2	344.0	68.2	478.7
LOCAL GOVERNMENTS	2 813.4	2 423.7	1 228.3	1 124.3	1 218.3	1 114.8	10.0	-	154.5	111.9	13.5
HAWAII	1 566.9	1 172.5	427.4	370.1	251.4	218.2	163.9	12.0	153.8	42.6	164.1
STATE GOVERNMENT	1 199.8	912.3	426.7	369.5	250.8	217.6	163.9	12.0	103.5	25.9	163.6
LOCAL GOVERNMENTS	367.1	260.2	0.6	0.6	0.6	0.6	-	-	50.2	16.7	0.5
IDAHO	912.9	718.2	342.4	291.0	232.5	190.2	94.1	15.8	148.1	64.2	74.7
STATE GOVERNMENT	435.1	345.4	101.2	93.6	-	-	85.5	15.8	92.1	32.5	70.9
LOCAL GOVERNMENTS	477.8	372.7	241.2	197.3	232.5	190.2	8.6	-	56.0	31.6	3.9
ILLINOIS	13 200.8	11 012.8	5 220.8	4 632.1	3 692.5	3 287.9	1 278.7	249.6	1 426.3	527.1	1 847.4
STATE GOVERNMENT	5 281.8	4 290.1	1 140.1	1 002.8	7.5	-	883.0	249.6	917.1	211.3	1 779.0
LOCAL GOVERNMENTS	7 919.0	6 722.8	4 080.8	3 629.2	3 685.0	3 287.9	395.7	-	509.2	315.8	68.4
INDIANA	4 805.2	4 011.4	2 191.6	1 965.3	1 424.0	1 252.6	623.4	144.1	553.8	189.5	428.9
STATE GOVERNMENT	1 843.1	1 466.3	759.0	704.1	-	-	614.9	144.1	337.4	63.8	240.0
LOCAL GOVERNMENTS	2 962.0	2 545.2	1 432.6	1 261.2	1 424.0	1 252.6	8.5	-	216.4	125.7	189.0
IOWA	3 295.0	2 636.5	1 368.8	1 252.4	940.8	876.9	372.4	55.6	555.8	228.8	345.7
STATE GOVERNMENT	1 278.4	971.9	354.6	309.4	-	-	299.0	55.6	294.4	67.3	295.3
LOCAL GOVERNMENTS	2 016.6	1 664.6	1 014.2	943.0	940.8	876.9	73.4	-	261.4	161.5	50.4
KANSAS	2 515.5	2 003.1	998.0	916.1	658.9	612.9	301.6	37.6	359.5	135.0	254.3
STATE GOVERNMENT	1 036.7	822.7	291.4	259.6	-	-	253.9	37.6	202.1	55.7	244.4
LOCAL GOVERNMENTS	1 478.8	1 180.4	706.6	656.5	658.9	612.9	47.7	-	157.4	79.3	10.0
KENTUCKY	3 213.0	2 524.2	1 267.8	1 095.0	752.1	658.2	396.9	118.8	458.8	149.2	412.1
STATE GOVERNMENT	1 845.7	1 398.9	519.4	440.4	3.7	3.7	396.9	118.8	407.4	113.9	403.8
LOCAL GOVERNMENTS	1 367.3	1 125.3	748.5	654.6	748.5	654.6	-	-	51.4	35.3	8.4
LOUISIANA	4 276.6	3 334.5	1 479.1	1 326.8	1 027.1	946.3	364.6	87.4	642.2	180.6	406.9
STATE GOVERNMENT	2 089.5	1 520.1	459.8	388.3	7.8	7.8	364.6	87.4	483.4	87.4	398.7
LOCAL GOVERNMENTS	2 187.2	1 814.5	1 019.3	938.5	1 019.3	938.5	-	-	158.8	93.1	8.3
MAINE	1 082.8	921.1	405.1	375.9	293.8	266.5	87.8	23.4	139.4	78.4	153.3
STATE GOVERNMENT	547.2	476.4	113.7	111.9	2.5	2.4	87.8	23.4	90.8	40.1	146.7
LOCAL GOVERNMENTS	535.6	444.7	291.3	264.1	291.3	264.1	-	-	48.6	38.3	6.7

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1975-76—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	20 686.2	18 842.9	9 530.7	3 897.5	5 937.3	[illegible]	2 302.2	3 864.2	3 960.4	5 711.4	10 268.8	36 834.6
STATE GOVERNMENTS	9 850.6	9 037.8	1 411.7	-	-	-	-	-	1 945.0	1 593.8	4 139.7	16 328.0
LOCAL GOVERNMENTS	10 835.6	9 805.1	8 118.9	3 897.5	5 937.3	[illegible]	2 302.2	3 864.2	2 015.4	4 117.6	6 129.0	20 506.6
ALABAMA	431.7	359.2	98.1	41.5	46.2	13.6	30.9	52.3	38.1	53.8	119.5	391.9
STATE GOVERNMENT	196.7	172.1	17.8	-	-	-	-	-	20.2	18.8	45.8	191.7
LOCAL GOVERNMENTS	234.9	187.2	80.3	41.5	46.2	13.6	30.9	52.3	18.0	35.0	73.7	200.3
ALASKA	42.1	38.4	27.9	12.1	26.5	6.5	5.5	6.5	27.8	53.9	66.6	295.8
STATE GOVERNMENT	25.8	25.6	13.0	-	-	-	-	-	16.6	34.0	41.8	225.8
LOCAL GOVERNMENTS	16.2	12.8	14.8	12.1	26.5	6.5	5.5	6.5	11.3	19.9	24.8	70.0
ARIZONA	183.7	160.7	136.0	37.3	44.3	14.5	34.5	54.9	52.8	79.1	58.2	368.3
STATE GOVERNMENT	80.7	75.4	29.2	-	-	-	-	-	24.6	15.3	4.3	163.1
LOCAL GOVERNMENTS	103.0	85.3	106.8	37.3	44.3	14.5	34.5	54.9	28.2	63.8	53.8	205.2
ARKANSAS	139.2	133.1	46.7	18.1	26.3	9.0	13.6	11.3	35.0	26.0	45.5	242.3
STATE GOVERNMENT	69.8	66.3	13.1	-	-	-	-	-	23.2	8.2	5.6	120.1
LOCAL GOVERNMENTS	69.5	66.8	33.6	18.1	26.3	9.0	13.6	11.3	11.8	17.8	39.8	122.2
CALIFORNIA	2 304.5	2 118.0	1 307.2	605.3	598.1	192.6	181.5	632.8	543.7	862.9	652.9	5 327.3
STATE GOVERNMENT	601.4	584.1	181.5	-	-	-	-	-	237.3	131.8	271.0	2 040.1
LOCAL GOVERNMENTS	1 703.1	1 533.9	1 125.6	605.3	598.1	192.6	181.5	632.8	306.3	731.2	382.0	3 287.2
COLORADO	233.5	207.2	117.6	46.9	82.6	33.4	15.6	78.6	64.9	87.5	68.3	409.6
STATE GOVERNMENT	108.7	104.4	18.3	-	-	-	-	-	28.8	34.2	5.4	143.8
LOCAL GOVERNMENTS	124.7	102.9	99.4	46.9	82.6	33.4	15.6	78.6	36.1	53.3	62.9	265.8
CONNECTICUT	193.4	173.8	129.7	74.0	108.3	30.2	27.7	52.5	52.9	72.7	226.0	547.0
STATE GOVERNMENT	162.7	145.8	20.9	-	-	-	-	-	25.7	39.5	144.5	250.8
LOCAL GOVERNMENTS	30.8	28.0	108.8	74.0	108.3	30.2	27.7	52.5	27.3	33.3	81.5	296.2
DELAWARE	38.3	36.8	24.9	4.6	34.2	10.2	5.4	6.2	14.4	22.6	44.3	124.8
STATE GOVERNMENT	38.2	36.7	9.7	-	-	-	-	-	9.1	14.5	29.5	74.5
LOCAL GOVERNMENTS	0.1	0.1	15.2	4.6	34.2	10.2	5.4	6.2	5.4	8.1	14.8	50.3
DISTRICT OF COLUMBIA	120.5	116.1	102.1	29.6	75.6	14.6	22.1	23.2	16.2	48.5	83.1	264.2
FLORIDA	919.5	832.9	430.8	136.6	361.0	88.1	125.8	191.6	151.6	245.4	271.4	1 242.9
STATE GOVERNMENT	355.7	342.3	53.4	-	-	-	-	-	50.2	90.0	85.5	555.5
LOCAL GOVERNMENTS	563.8	490.7	377.4	136.6	361.0	88.1	125.8	191.6	101.4	155.4	186.0	687.4
GEORGIA	714.7	672.6	162.5	67.5	98.7	34.2	69.4	48.3	77.1	105.3	152.8	575.5
STATE GOVERNMENT	224.2	217.4	24.2	-	-	-	-	-	34.4	25.3	56.5	289.9
LOCAL GOVERNMENTS	490.5	455.2	138.3	67.5	98.7	34.2	69.4	48.3	42.7	79.9	96.3	285.7
HAWAII	104.4	84.9	45.4	22.9	42.7	6.8	9.8	32.5	22.8	39.0	68.9	433.1
STATE GOVERNMENT	100.8	81.3	0.3	-	-	-	-	-	13.7	26.7	56.5	307.9
LOCAL GOVERNMENTS	3.7	3.6	45.2	22.9	42.7	6.8	9.8	32.5	9.1	12.3	12.4	125.2
IDAHO	69.4	63.3	25.2	8.5	15.1	4.3	6.8	7.5	20.6	20.7	10.7	163.1
STATE GOVERNMENT	31.2	29.8	5.5	-	-	-	-	-	10.8	9.1	2.0	112.3
LOCAL GOVERNMENTS	38.2	33.5	19.7	8.5	15.1	4.3	6.8	7.5	9.9	11.6	8.7	50.8
ILLINOIS	815.7	741.9	594.8	205.3	297.2	160.6	126.7	242.3	171.8	303.0	426.0	1 523.6
STATE GOVERNMENT	447.7	390.8	58.0	-	-	-	-	-	89.1	89.6	148.8	612.4
LOCAL GOVERNMENTS	368.0	351.1	536.7	205.3	297.2	160.6	126.7	242.3	82.7	213.4	277.1	911.2
INDIANA	465.5	438.3	147.2	69.3	109.1	60.8	29.9	49.7	71.6	87.1	121.6	479.7
STATE GOVERNMENT	191.7	185.0	32.4	-	-	-	-	-	36.4	21.6	28.4	196.2
LOCAL GOVERNMENTS	273.8	253.3	114.8	69.3	109.1	60.8	29.9	49.7	35.2	65.5	93.2	283.5
IOWA	243.8	229.2	84.4	31.5	95.4	23.9	22.3	45.1	53.0	69.0	53.4	326.7
STATE GOVERNMENT	121.5	110.9	21.7	-	-	-	-	-	20.9	16.9	5.7	147.2
LOCAL GOVERNMENTS	122.3	118.3	62.6	31.5	95.4	23.9	22.3	45.1	32.1	52.1	47.8	179.5
KANSAS	239.0	185.0	62.2	28.7	41.0	13.8	16.3	24.1	43.2	58.1	66.1	324.9
STATE GOVERNMENT	109.6	86.6	10.1	-	-	-	-	-	23.9	22.0	13.2	119.9
LOCAL GOVERNMENTS	129.4	98.4	52.1	28.7	41.0	13.8	16.3	24.1	19.4	36.1	52.9	204.9
KENTUCKY	184.6	171.5	100.2	38.0	79.1	23.6	25.0	20.3	31.6	47.7	146.0	401.7
STATE GOVERNMENT	111.7	106.7	30.4	-	-	-	-	-	20.8	21.2	74.2	256.8
LOCAL GOVERNMENTS	72.9	64.8	69.8	38.0	79.1	23.6	25.0	20.3	10.8	26.4	71.8	144.9
LOUISIANA	374.6	352.8	150.8	53.0	65.2	26.8	42.5	53.9	70.5	88.8	173.0	676.2
STATE GOVERNMENT	242.9	232.1	30.1	-	-	-	-	-	31.9	35.2	64.7	342.8
LOCAL GOVERNMENTS	131.8	120.7	120.6	53.0	65.2	26.8	42.5	53.9	38.6	53.5	108.2	333.5
MAINE	48.7	40.9	27.7	19.0	39.0	5.5	4.4	9.1	17.6	23.3	41.8	154.6
STATE GOVERNMENT	39.8	32.1	7.6	-	-	-	-	-	9.9	9.7	25.5	103.6
LOCAL GOVERNMENTS	8.9	8.8	20.0	19.0	39.0	5.5	4.4	9.1	7.8	13.7	16.3	51.0

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1975-76—Continued

(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					
MARYLAND	5 579.6	4 395.1	2 141.8	1 836.5	1 509.1	1 295.3	515.8	116.8	509.7	137.2	512.5
STATE GOVERNMENT	1 987.1	1 593.2	503.4	431.0	-	-	386.6	116.8	244.2	44.4	285.7
LOCAL GOVERNMENTS	3 592.5	2 801.9	1 638.3	1 405.5	1 509.1	1 295.3	129.2	-	265.5	92.7	226.8
MASSACHUSETTS	7 309.8	6 404.9	2 522.6	2 204.2	2 032.9	1 805.3	359.5	130.2	488.9	275.9	1 208.4
STATE GOVERNMENT	3 007.4	2 646.4	487.9	397.1	-	-	357.8	130.2	274.0	109.2	1 173.5
LOCAL GOVERNMENTS	4 302.4	3 758.5	2 034.7	1 807.1	2 032.9	1 805.3	1.8	-	214.9	166.7	34.9
MICHIGAN	11 903.7	10 246.4	4 791.0	4 291.6	3 351.1	2 968.6	1 199.9	240.0	907.3	331.5	1 891.5
STATE GOVERNMENT	4 512.9	3 966.2	1 235.9	1 151.6	-	-	995.9	240.0	424.1	52.4	1 684.5
LOCAL GOVERNMENTS	7 390.8	6 280.2	3 555.1	3 140.1	3 351.1	2 968.6	204.0	-	483.2	279.1	207.0
MINNESOTA	5 401.9	4 365.1	2 176.8	1 926.4	1 478.2	1 310.5	597.7	100.9	611.9	269.3	724.5
STATE GOVERNMENT	1 878.3	1 571.4	698.6	615.9	-	-	597.7	100.9	293.7	100.1	352.2
LOCAL GOVERNMENTS	3 523.6	2 793.7	1 478.2	1 310.5	1 478.2	1 310.5	-	-	318.2	169.2	372.3
MISSISSIPPI	2 263.8	1 806.1	854.5	790.1	537.9	502.7	255.9	60.7	384.9	146.9	208.3
STATE GOVERNMENT	1 060.9	801.6	264.8	245.8	3.7	3.7	200.3	60.7	241.4	49.8	204.3
LOCAL GOVERNMENTS	1 202.8	1 004.5	589.7	544.4	534.2	499.0	55.6	-	143.5	97.0	4.0
MISSOURI	4 323.1	3 639.8	1 760.9	1 632.0	1 264.9	1 167.2	427.2	68.9	533.1	234.0	419.6
STATE GOVERNMENT	1 707.1	1 401.2	424.4	396.7	-	-	355.5	68.9	379.9	142.0	408.9
LOCAL GOVERNMENTS	2 616.0	2 238.6	1 336.5	1 235.3	1 264.9	1 167.2	71.7	-	153.2	92.0	10.7
MONTANA	948.9	759.8	406.9	378.3	295.8	277.9	90.8	20.3	153.9	50.7	65.2
STATE GOVERNMENT	432.3	314.8	104.9	94.8	-	-	84.5	20.3	117.2	26.0	57.5
LOCAL GOVERNMENTS	516.6	445.1	302.1	283.5	295.8	277.9	6.2	-	36.6	24.7	7.7
NEBRASKA	1 642.5	1 313.1	676.4	606.6	469.5	425.3	182.5	24.4	252.3	91.6	130.6
STATE GOVERNMENT	645.8	494.3	198.2	173.2	-	-	173.8	24.4	136.9	24.0	107.5
LOCAL GOVERNMENTS	996.7	818.8	478.2	433.4	469.5	425.3	8.7	-	115.4	67.6	23.1
NEVADA	867.8	712.5	280.5	238.0	198.0	174.1	72.9	9.6	99.9	44.1	51.7
STATE GOVERNMENT	327.0	256.1	82.5	63.9	-	-	72.9	9.6	71.9	28.1	43.1
LOCAL GOVERNMENTS	540.8	456.4	198.0	174.1	198.0	174.1	-	-	28.1	16.1	8.5
NEW HAMPSHIRE	855.4	658.7	320.5	281.4	219.3	196.2	88.8	12.5	132.8	57.3	101.7
STATE GOVERNMENT	400.6	298.4	101.2	85.2	-	-	88.8	12.5	88.1	30.1	74.6
LOCAL GOVERNMENTS	454.8	360.3	219.3	196.2	219.3	196.2	-	-	44.7	27.1	27.1
NEW JERSEY	8 800.8	7 719.2	3 234.9	3 012.1	2 500.7	2 343.9	511.0	223.3	625.2	332.4	1 109.3
STATE GOVERNMENT	2 874.9	2 409.2	603.1	554.1	-	-	379.9	223.3	341.0	131.3	575.5
LOCAL GOVERNMENTS	5 925.9	5 310.0	2 631.8	2 458.1	2 500.7	2 343.9	131.1	-	284.3	201.1	533.8
NEW MEXICO	1 303.8	1 062.8	579.1	516.3	386.4	345.7	167.1	25.6	170.3	73.9	96.4
STATE GOVERNMENT	627.3	501.9	196.0	174.0	3.3	3.3	167.1	25.6	137.7	52.3	94.3
LOCAL GOVERNMENTS	676.5	561.0	383.1	342.4	383.1	342.4	-	-	32.6	21.7	2.1
NEW YORK	31 383.1	27 725.7	9 339.9	8 540.1	6 927.0	6 559.4	1 743.8	669.1	1 511.7	840.7	5 082.8
STATE GOVERNMENT	7 742.1	6 021.0	1 691.9	1 306.0	-	-	1 022.8	669.1	669.8	195.3	79.3
LOCAL GOVERNMENTS	23 641.0	21 704.7	7 648.0	7 234.1	6 927.0	6 559.4	721.0	-	842.0	645.4	5 003.5
NORTH CAROLINA	5 062.4	4 060.2	2 243.6	1 982.2	1 440.9	1 280.0	714.7	88.0	567.7	198.4	413.8
STATE GOVERNMENT	2 066.2	1 572.3	646.5	577.2	19.0	11.5	539.5	88.0	474.5	143.8	187.4
LOCAL GOVERNMENTS	2 996.1	2 487.8	1 597.0	1 405.0	1 421.8	1 268.5	175.2	-	93.1	54.5	226.5
NORTH DAKOTA	758.1	594.6	305.3	272.7	185.3	168.4	106.7	13.3	139.8	49.4	50.3
STATE GOVERNMENT	388.8	303.8	116.2	100.7	-	-	102.8	13.3	81.1	19.8	43.2
LOCAL GOVERNMENTS	369.3	290.8	189.1	172.1	185.3	168.4	3.9	-	58.8	29.6	7.1
OHIO	11 029.8	9 143.2	4 444.6	4 018.8	3 248.4	2 944.4	1 010.9	185.3	988.8	430.9	1 290.3
STATE GOVERNMENT	3 791.1	3 043.6	974.8	880.1	-	-	789.5	185.3	517.9	117.8	968.6
LOCAL GOVERNMENTS	7 238.7	6 099.6	3 469.8	3 138.7	3 248.4	2 944.4	221.4	(Z)	470.9	313.2	321.7
OKLAHOMA	2 630.7	2 166.4	1 054.4	909.9	654.7	569.4	344.8	54.9	296.4	151.5	336.9
STATE GOVERNMENT	1 276.1	1 057.4	390.7	333.4	4.5	4.5	331.3	54.9	179.5	57.3	333.2
LOCAL GOVERNMENTS	1 354.6	1 109.1	663.7	576.6	650.2	564.9	13.5	-	116.8	94.1	3.7
OREGON	3 155.3	2 677.7	1 278.6	1 152.4	847.6	773.7	370.5	60.5	311.9	133.7	309.6
STATE GOVERNMENT	1 361.4	1 156.5	322.8	288.3	-	-	262.3	60.5	197.9	44.4	303.0
LOCAL GOVERNMENTS	1 793.9	1 521.2	955.8	864.2	847.6	773.7	108.2	-	114.1	89.3	6.6
PENNSYLVANIA	13 205.1	11 127.2	4 834.4	4 313.5	3 555.2	3 164.7	704.7	574.4	1 355.9	575.0	2 039.7
STATE GOVERNMENT	5 934.3	4 985.2	1 215.0	1 057.8	32.3	-	608.2	574.4	1 032.6	350.6	1 776.6
LOCAL GOVERNMENTS	7 270.8	6 142.0	3 619.4	3 255.7	3 522.9	3 164.7	96.5	-	323.2	224.4	263.0
RHODE ISLAND	1 113.3	987.7	402.1	365.1	263.8	243.0	101.0	37.3	59.3	33.3	193.5
STATE GOVERNMENT	613.7	550.8	138.3	122.2	-	-	101.0	37.3	39.9	15.6	176.7
LOCAL GOVERNMENTS	499.6	436.9	263.8	243.0	263.8	243.0	-	-	19.4	17.7	16.8
SOUTH CAROLINA	2 749.8	2 227.4	1 134.6	991.3	703.2	624.1	284.2	147.3	213.0	81.1	208.5
STATE GOVERNMENT	1 502.5	1 165.4	461.8	390.5	30.4	23.3	284.2	147.3	177.0	53.4	202.1
LOCAL GOVERNMENTS	1 247.4	1 062.0	672.8	600.8	672.8	600.8	(Z)	-	36.0	27.8	6.4

See footnotes at end of table.

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1975-76—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	375.5	349.3	213.4	88.6	206.5	48.3	68.3	135.1	111.7	112.8	239.3	864.3
STATE GOVERNMENT	236.8	222.3	35.4	-	-	-	-	-	74.7	54.4	109.1	443.3
LOCAL GOVERNMENTS	138.8	127.0	178.0	88.6	206.5	48.3	68.3	135.1	37.0	58.5	130.2	421.0
MASSACHUSETTS	533.1	481.2	294.0	221.3	120.2	31.0	64.1	79.3	99.6	165.5	363.5	1 149.3
STATE GOVERNMENT	322.7	282.5	29.1	-	-	-	-	-	46.2	46.3	208.8	418.9
LOCAL GOVERNMENTS	210.4	198.7	264.9	221.3	120.2	31.0	64.1	79.3	53.4	119.2	154.7	730.4
MICHIGAN	941.5	875.7	443.1	165.0	317.6	128.6	90.4	171.8	160.1	293.2	422.5	1 308.7
STATE GOVERNMENT	399.0	372.6	58.2	-	-	-	-	-	73.9	62.3	95.1	479.9
LOCAL GOVERNMENTS	542.5	503.1	384.9	165.0	317.6	128.6	90.4	171.8	86.2	231.0	327.3	828.8
MINNESOTA	368.3	341.9	137.1	48.2	173.7	50.4	22.4	114.5	74.2	112.8	193.7	643.8
STATE GOVERNMENT	183.3	179.9	18.5	-	-	-	-	-	28.6	26.8	46.3	230.3
LOCAL GOVERNMENTS	185.0	162.0	118.6	48.2	173.7	50.4	22.4	114.5	45.6	86.0	147.4	413.5
MISSISSIPPI	244.6	215.6	62.8	20.7	22.7	8.6	18.3	12.1	25.7	40.3	70.7	298.1
STATE GOVERNMENT	95.6	85.2	22.0	-	-	-	-	-	13.0	10.9	31.0	178.0
LOCAL GOVERNMENTS	149.1	130.4	40.9	20.7	22.7	8.6	18.3	12.1	12.7	29.3	39.7	120.1
MISSOURI	397.2	363.5	176.4	59.5	113.4	33.6	23.3	86.1	57.4	86.8	118.3	491.2
STATE GOVERNMENT	189.4	174.7	27.3	-	-	-	-	-	24.3	25.4	16.5	211.0
LOCAL GOVERNMENTS	207.8	188.8	149.1	59.5	113.4	33.6	23.3	86.1	33.1	61.4	101.7	280.2
MONTANA	53.8	48.2	23.2	7.2	12.1	4.1	6.0	8.4	26.7	21.4	18.3	145.8
STATE GOVERNMENT	36.0	33.4	5.4	-	-	-	-	-	21.3	7.8	3.8	78.4
LOCAL GOVERNMENTS	17.9	14.8	17.8	7.2	12.1	4.1	6.0	8.4	5.4	13.6	14.5	67.4
NEBRASKA	144.5	122.2	46.4	17.8	23.3	10.9	9.2	23.1	30.5	37.8	39.0	211.6
STATE GOVERNMENT	69.7	64.6	9.2	-	-	-	-	-	12.5	11.8	3.0	96.8
LOCAL GOVERNMENTS	74.7	57.6	37.2	17.8	23.3	10.9	9.2	23.1	18.0	26.0	36.0	114.8
NEVADA	81.7	74.5	53.0	22.1	19.9	6.4	2.0	27.7	25.2	26.2	26.7	151.1
STATE GOVERNMENT	21.0	17.6	8.7	-	-	-	-	-	12.9	6.7	2.6	77.6
LOCAL GOVERNMENTS	60.7	56.9	44.3	22.1	19.9	6.4	2.0	27.7	12.3	19.5	24.1	73.5
NEW HAMPSHIRE	47.8	36.8	25.7	14.7	29.1	4.5	4.6	5.9	11.5	16.1	30.8	114.1
STATE GOVERNMENT	41.4	30.4	5.6	-	-	-	-	-	7.5	6.4	13.2	62.3
LOCAL GOVERNMENTS	6.4	6.4	20.1	14.7	29.1	4.5	4.6	5.9	3.9	9.8	17.6	51.8
NEW JERSEY	458.7	442.2	406.3	154.4	227.5	87.1	82.9	143.6	115.9	242.8	439.6	1 559.7
STATE GOVERNMENT	256.1	246.9	51.3	-	-	-	-	-	51.4	60.3	204.9	731.3
LOCAL GOVERNMENTS	202.6	195.3	355.0	154.4	227.5	87.1	82.9	143.6	64.5	182.5	234.7	828.4
NEW MEXICO	104.3	85.5	46.1	16.2	16.2	5.2	12.9	15.3	30.3	35.9	27.7	153.2
STATE GOVERNMENT	68.4	65.4	11.0	-	-	-	-	-	17.9	19.7	6.1	76.2
LOCAL GOVERNMENTS	35.8	20.1	35.1	16.2	16.2	5.2	12.9	15.3	12.5	16.2	21.7	77.0
NEW YORK	3 214.7	3 020.8	1 237.7	455.1	739.7	150.7	408.5	394.4	376.4	619.0	2 567.4	5 435.8
STATE GOVERNMENT	1 386.5	1 251.8	87.4	-	-	-	-	-	201.6	156.9	1 196.8	2 271.9
LOCAL GOVERNMENTS	1 828.2	1 769.0	1 150.2	455.1	739.7	150.7	408.5	394.4	174.8	462.1	1 370.6	3 163.9
NORTH CAROLINA	467.3	390.4	165.9	60.6	97.2	38.4	58.0	53.1	84.1	93.8	100.1	657.3
STATE GOVERNMENT	258.8	233.7	39.0	-	-	-	-	-	43.5	50.4	37.6	328.4
LOCAL GOVERNMENTS	208.5	156.7	126.9	60.6	97.2	38.4	58.0	53.1	40.6	43.4	62.5	328.8
NORTH DAKOTA	27.0	25.6	15.1	5.3	9.9	2.7	4.9	9.0	12.6	11.3	14.5	153.2
STATE GOVERNMENT	24.1	22.7	2.7	-	-	-	-	-	6.7	3.7	3.0	108.1
LOCAL GOVERNMENTS	2.9	2.9	12.4	5.3	9.9	2.7	4.9	9.0	5.9	7.5	11.5	45.1
OHIO	895.2	766.0	459.5	202.2	240.9	139.6	91.9	134.4	160.8	229.4	372.2	1 519.6
STATE GOVERNMENT	400.5	344.3	41.4	-	-	-	-	-	85.4	31.2	129.7	641.6
LOCAL GOVERNMENTS	494.8	421.7	418.2	202.2	240.9	139.6	91.9	134.4	75.3	198.2	242.5	878.0
OKLAHOMA	226.1	183.1	72.8	37.2	45.5	9.6	23.9	39.1	33.9	47.5	96.0	321.0
STATE GOVERNMENT	122.2	99.9	17.6	-	-	-	-	-	16.0	19.0	41.5	156.3
LOCAL GOVERNMENTS	103.9	83.2	55.2	37.2	45.5	9.6	23.9	39.1	17.9	28.5	54.5	164.7
OREGON	166.4	161.3	97.0	60.2	91.7	32.5	8.0	45.7	81.5	82.2	137.1	485.4
STATE GOVERNMENT	106.7	105.5	20.4	-	-	-	-	-	44.5	23.7	92.6	249.9
LOCAL GOVERNMENTS	59.7	55.8	76.6	60.2	91.7	32.5	8.0	45.7	37.0	58.4	44.5	235.6
PENNSYLVANIA	830.8	781.8	458.1	123.5	220.6	109.0	118.1	156.5	206.4	286.8	736.1	1 838.2
STATE GOVERNMENT	588.2	561.8	106.8	-	-	-	-	-	117.5	73.3	321.3	703.0
LOCAL GOVERNMENTS	242.7	219.9	351.3	123.5	220.6	109.0	118.1	156.5	88.9	213.5	414.8	1 135.2
RHODE ISLAND	81.1	76.1	37.4	26.0	33.7	13.1	7.1	9.0	19.8	24.2	45.3	174.8
STATE GOVERNMENT	79.9	74.9	5.7	-	-	-	-	-	12.8	16.8	25.4	118.2
LOCAL GOVERNMENTS	1.2	1.2	31.7	26.0	33.7	13.1	7.1	9.0	6.9	7.4	20.0	56.6
SOUTH CAROLINA	347.5	303.6	76.3	20.1	46.7	21.0	27.9	18.0	38.2	43.2	83.9	491.9
STATE GOVERNMENT	192.7	174.1	20.6	-	-	-	-	-	21.0	11.6	43.9	371.8
LOCAL GOVERNMENTS	154.8	129.5	55.7	20.1	46.7	21.0	27.9	18.0	17.2	31.6	40.0	120.1

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1975-76—Continued

(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					
SOUTH DAKOTA	777.8	588.6	310.0	268.5	205.3	187.9	91.8	13.0	144.4	49.1	69.0
STATE GOVERNMENT	402.1	281.3	104.8	80.6	-	-	91.8	13.0	97.9	16.8	67.0
LOCAL GOVERNMENTS	375.7	307.3	205.3	187.9	205.3	187.9	-	-	46.6	32.3	2.0
TENNESSEE	3 940.0	3 070.3	1 486.1	1 229.8	931.4	801.6	381.1	173.5	539.7	210.3	382.9
STATE GOVERNMENT	1 775.8	1 316.1	554.7	428.2	-	-	381.1	173.5	369.0	95.4	362.6
LOCAL GOVERNMENTS	2 164.2	1 754.2	931.4	801.6	931.4	801.6	-	-	170.7	114.9	20.3
TEXAS	11 982.2	9 812.0	5 337.9	4 658.6	3 659.5	3 268.0	1 528.7	149.7	1 180.1	425.7	1 081.8
STATE GOVERNMENT	4 669.8	3 749.4	1 491.5	1 226.8	37.1	37.1	1 304.8	149.7	739.0	197.8	1 058.1
LOCAL GOVERNMENTS	7 312.4	6 062.6	3 846.4	3 431.8	3 622.5	3 230.9	223.9	-	441.2	227.9	23.7
UTAH	1 373.0	1 081.6	700.0	579.8	442.9	358.9	233.7	23.3	156.5	47.0	102.7
STATE GOVERNMENT	661.9	508.3	257.1	220.9	-	-	233.7	23.3	122.0	25.0	97.3
LOCAL GOVERNMENTS	711.1	573.3	442.9	358.9	442.9	358.9	-	-	34.6	22.0	5.5
VERMONT	594.4	521.1	236.8	223.2	145.0	139.6	74.7	17.1	79.7	38.6	82.0
STATE GOVERNMENT	363.2	307.3	91.8	83.6	-	-	74.7	17.1	51.6	14.0	81.6
LOCAL GOVERNMENTS	231.2	213.8	145.0	139.6	145.0	139.6	-	-	28.1	24.6	0.4
VIRGINIA	5 145.8	4 150.3	2 100.5	1 912.0	1 441.3	1 288.7	521.8	137.4	643.9	185.6	459.5
STATE GOVERNMENT	2 139.2	1 674.7	659.1	623.3	-	-	521.8	137.4	518.0	126.1	212.4
LOCAL GOVERNMENTS	3 006.6	2 475.6	1 441.3	1 288.7	1 441.3	1 288.7	-	-	125.9	59.6	247.1
WASHINGTON	4 379.2	3 671.1	1 860.7	1 666.9	1 178.8	1 071.9	598.3	83.6	423.5	192.5	400.6
STATE GOVERNMENT	1 904.2	1 575.4	711.7	595.0	29.7	-	598.3	83.6	231.4	72.1	397.3
LOCAL GOVERNMENTS	2 474.9	2 095.7	1 149.1	1 071.9	1 149.1	1 071.9	-	-	192.1	120.4	3.3
WEST VIRGINIA	1 901.8	1 462.3	686.8	603.8	518.6	450.5	125.5	42.7	397.8	131.0	171.9
STATE GOVERNMENT	1 092.7	783.4	168.2	153.4	-	-	125.5	42.7	380.8	116.7	171.0
LOCAL GOVERNMENTS	809.1	678.9	518.6	450.5	518.6	450.5	-	-	17.1	14.3	0.9
WISCONSIN	5 697.0	4 932.7	2 422.1	2 216.0	1 556.8	1 427.5	767.1	98.1	625.4	347.9	793.2
STATE GOVERNMENT	1 908.5	1 651.7	663.7	613.7	-	-	565.6	98.1	238.6	89.9	456.6
LOCAL GOVERNMENTS	3 788.5	3 281.1	1 758.4	1 602.3	1 556.8	1 427.5	201.6	-	386.8	258.1	336.6
WYOMING	632.2	442.6	243.4	210.9	164.3	136.6	70.2	8.9	156.1	38.5	23.0
STATE GOVERNMENT	306.8	185.3	57.8	57.8	-	-	48.9	8.9	140.7	27.8	21.2
LOCAL GOVERNMENTS	325.4	257.3	185.6	153.1	164.3	136.6	21.3	-	15.4	10.7	1.8

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

- Represents zero or rounds to zero.
Z Less than half the unit of measurement shown.

Table 18. **Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1975-76**—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	37.7	30.9	17.8	4.8	5.6	3.4	3.1	7.3	17.0	18.7	9.0	133.3
STATE GOVERNMENT	29.1	22.4	5.6	-	-	-	-	-	8.1	9.5	3.4	76.8
LOCAL GOVERNMENTS	8.6	8.4	12.3	4.8	5.6	3.4	3.1	7.3	8.9	9.3	5.6	56.5
TENNESSEE	412.7	382.4	122.9	68.2	106.8	25.6	51.9	60.9	50.2	74.8	147.9	435.0
STATE GOVERNMENT	182.1	165.1	15.7	-	-	-	-	-	24.6	25.1	40.3	201.7
LOCAL GOVERNMENTS	230.6	217.3	107.2	68.2	106.8	25.6	51.9	60.9	25.6	49.6	107.6	233.3
TEXAS	1 067.1	964.9	399.8	182.1	247.8	80.3	113.9	167.5	184.0	215.1	452.7	1 352.3
STATE GOVERNMENT	548.3	497.0	71.3	-	-	-	-	-	64.3	54.6	105.7	537.0
LOCAL GOVERNMENTS	518.8	467.9	328.4	182.1	247.8	80.3	113.9	167.5	119.7	160.6	347.0	815.3
UTAH	85.9	74.5	35.5	13.1	11.1	6.5	7.5	21.1	24.1	24.8	20.9	169.8
STATE GOVERNMENT	49.2	46.4	7.1	-	-	-	-	-	13.9	7.9	7.1	100.4
LOCAL GOVERNMENTS	36.7	28.1	28.4	13.1	11.1	6.5	7.5	21.1	10.2	16.9	13.7	69.4
VERMONT	32.3	31.4	12.7	5.4	5.3	3.2	2.2	3.2	10.6	12.5	30.8	80.8
STATE GOVERNMENT	31.4	30.4	6.2	-	-	-	-	-	7.5	7.0	23.6	62.6
LOCAL GOVERNMENTS	0.9	0.9	6.5	5.4	5.3	3.2	2.2	3.2	3.1	5.5	7.3	18.2
VIRGINIA	366.1	337.9	185.5	75.8	188.5	47.7	55.8	70.8	94.6	102.5	162.5	639.7
STATE GOVERNMENT	293.2	280.7	45.4	-	-	-	-	-	48.1	34.6	41.0	287.3
LOCAL GOVERNMENTS	72.9	57.2	140.0	75.8	188.5	47.7	55.8	70.8	46.5	67.9	121.5	352.4
WASHINGTON	238.0	222.7	150.9	70.0	102.8	37.4	37.7	98.1	94.7	87.5	160.1	654.6
STATE GOVERNMENT	123.2	115.3	25.3	-	-	-	-	-	43.1	18.5	59.6	294.1
LOCAL GOVERNMENTS	114.9	107.4	125.5	70.0	102.8	37.4	37.7	98.1	51.6	69.0	100.4	360.5
WEST VIRGINIA	125.1	110.0	35.7	15.0	16.2	9.8	9.2	13.4	31.4	29.5	75.2	294.6
STATE GOVERNMENT	82.0	73.1	11.9	-	-	-	-	-	24.4	14.1	53.1	187.2
LOCAL GOVERNMENTS	43.2	36.9	23.8	15.0	16.2	9.8	9.2	13.4	7.0	15.4	22.1	107.4
WISCONSIN	400.5	341.9	185.6	83.1	150.6	58.2	48.9	92.8	83.4	111.2	151.0	549.3
STATE GOVERNMENT	155.3	121.7	17.4	-	-	-	-	-	43.0	29.2	60.6	244.0
LOCAL GOVERNMENTS	245.2	220.1	168.2	83.1	150.6	58.2	48.9	92.8	40.4	82.0	90.4	305.3
WYOMING	46.7	44.2	15.8	4.2	9.3	1.7	4.1	4.4	10.7	11.3	19.7	83.7
STATE GOVERNMENT	17.4	16.0	5.2	-	-	-	-	-	7.4	4.0	3.8	49.4
LOCAL GOVERNMENTS	29.3	28.2	10.7	4.2	9.3	1.7	4.1	4.4	3.3	7.2	15.8	34.3

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1975-76

(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	240 085.9	18 777.2	221 308.8	190 528.7	31 671.1	11 348.0	119 066.0	123 088.1
STATE GOVERNMENTS.	84 378.6	6 010.7	78 367.9	78 367.9	13 865.2	2 968.2	93 529.3	62 531.1
LOCAL GOVERNMENTS.	155 707.3	12 766.4	142 940.9	112 160.8	17 806.0	8 379.8	25 536.6	60 557.0
ALABAMA.	2 999.9	98.5	2 901.4	2 526.7	416.8	126.5	1 158.3	1 393.6
STATE GOVERNMENT . . .	979.0	(Z)	979.0	979.0	122.4	46.3	1 048.9	612.1
LOCAL GOVERNMENTS. . .	2 020.8	98.4	1 922.4	1 547.7	294.5	80.1	109.4	781.5
ALASKA	1 382.2	61.8	1 320.4	1 221.0	205.8	43.8	365.9	1 012.8
STATE GOVERNMENT . . .	827.8	59.4	768.5	768.5	135.7	21.3	360.9	837.3
LOCAL GOVERNMENTS. . .	554.3	2.4	551.9	452.5	70.1	22.6	5.0	175.4
ARIZONA.	2 370.1	30.0	2 340.1	1 231.7	458.6	157.6	1 407.0	1 267.8
STATE GOVERNMENT . . .	91.8	2.1	89.7	89.7	4.6	2.2	1 310.9	352.1
LOCAL GOVERNMENTS. . .	2 278.3	27.9	2 250.4	1 142.0	454.0	155.3	96.1	915.7
ARKANSAS	1 115.4	57.3	1 058.1	944.1	95.7	51.2	493.2	588.3
STATE GOVERNMENT . . .	129.7	0.3	129.4	129.4	12.8	4.5	478.7	348.6
LOCAL GOVERNMENTS. . .	985.7	57.0	928.7	814.7	82.8	46.8	14.5	239.7
CALIFORNIA	20 384.4	381.4	20 003.0	14 742.0	1 176.9	1 011.4	19 859.7	13 795.9
STATE GOVERNMENT . . .	6 465.7	-	6 465.7	6 465.7	300.3	304.9	14 363.1	5 706.0
LOCAL GOVERNMENTS. . .	13 918.7	381.4	13 537.3	8 276.3	876.7	706.5	5 496.6	8 089.9
COLORADO	2 093.7	51.7	2 042.0	1 464.4	365.4	235.7	1 527.9	1 588.4
STATE GOVERNMENT . . .	126.2	(Z)	126.2	126.2	1.0	3.2	1 264.4	546.0
LOCAL GOVERNMENTS. . .	1 967.5	51.7	1 915.8	1 338.2	364.3	232.5	263.5	1 042.4
CONNECTICUT.	4 991.3	623.9	4 367.4	4 285.7	561.6	273.4	1 296.4	1 396.7
STATE GOVERNMENT . . .	3 068.9	79.4	2 989.5	2 989.5	454.7	165.6	1 038.3	949.8
LOCAL GOVERNMENTS. . .	1 922.4	-544.5	1 377.8	1 296.2	107.0	107.8	258.1	446.9
DELAWARE	1 137.1	34.8	1 102.3	1 057.6	213.5	61.4	114.5	330.0
STATE GOVERNMENT . . .	737.5	15.3	722.2	722.2	180.1	40.8	108.4	245.7
LOCAL GOVERNMENTS. . .	399.6	19.5	380.1	335.4	33.4	20.6	6.1	84.3
DISTRICT OF COLUMBIA . .	2 403.1	185.5	2 217.6	1 179.8	115.0	0.4	93.9	946.1
FLORIDA.	7 141.2	163.9	6 977.3	5 400.3	758.9	260.2	2 509.2	4 532.9
STATE GOVERNMENT . . .	1 739.8	-	1 739.8	1 739.8	213.6	54.5	2 123.7	1 523.5
LOCAL GOVERNMENTS. . .	5 401.4	163.9	5 237.5	3 660.4	545.4	205.7	385.5	3 009.3
GEORGIA.	4 019.8	128.2	3 891.7	3 218.3	392.5	152.6	1 834.2	1 908.6
STATE GOVERNMENT . . .	1 289.8	-	1 289.8	1 289.8	203.2	68.4	1 655.8	878.5
LOCAL GOVERNMENTS. . .	2 730.1	128.2	2 601.9	1 928.5	189.3	84.2	178.4	1 030.1
HAWAII	1 639.3	33.7	1 605.6	1 560.8	340.1	73.7	762.7	711.3
STATE GOVERNMENT . . .	1 304.5	-	1 304.5	1 304.5	295.0	49.6	762.7	552.5
LOCAL GOVERNMENTS. . .	334.8	33.7	301.1	256.3	45.1	24.1	-	158.9
IDAHO.	260.7	16.8	244.0	228.4	18.5	11.6	238.8	404.1
STATE GOVERNMENT . . .	39.4	-	39.4	39.4	0.9	1.1	237.9	277.7
LOCAL GOVERNMENTS. . .	221.3	16.8	204.5	188.9	17.5	10.6	0.9	126.4
ILLINOIS	10 454.7	1 234.0	9 220.7	8 318.2	1 402.1	536.4	5 285.0	5 183.6
STATE GOVERNMENT . . .	3 356.9	198.5	3 158.4	3 158.4	739.0	106.8	3 241.4	1 832.9
LOCAL GOVERNMENTS. . .	7 097.8	1 035.5	6 062.3	5 159.8	663.1	429.6	2 043.6	3 350.7
INDIANA.	2 803.1	123.3	2 679.7	2 494.5	164.1	139.5	964.4	2 489.0
STATE GOVERNMENT . . .	599.7	14.2	585.5	585.5	32.4	33.7	957.7	1 229.0
LOCAL GOVERNMENTS. . .	2 203.4	109.2	2 094.3	1 909.0	131.7	105.9	6.7	1 260.0
IOWA	1 314.7	31.3	1 283.3	1 137.0	119.7	94.2	889.7	1 318.0
STATE GOVERNMENT . . .	125.9	-	125.9	125.9	3.3	4.6	765.9	604.0
LOCAL GOVERNMENTS. . .	1 188.8	31.3	1 157.5	1 011.1	116.4	89.6	123.8	714.0
KANSAS	2 109.7	84.0	2 025.6	1 702.2	355.8	120.2	642.4	1 244.9
STATE GOVERNMENT . . .	408.1	(Z)	408.1	408.1	124.5	22.7	587.3	586.0
LOCAL GOVERNMENTS. . .	1 701.6	84.0	1 617.6	1 294.1	231.3	97.5	55.1	658.9
KENTUCKY	4 088.7	76.7	4 012.0	3 453.1	177.3	101.8	1 077.8	2 060.7
STATE GOVERNMENT . . .	1 996.6	-	1 996.6	1 996.6	97.5	44.3	1 016.3	1 493.2
LOCAL GOVERNMENTS. . .	2 092.1	76.7	2 015.4	1 456.6	79.8	57.5	61.5	567.5
LOUISIANA.	4 341.9	45.0	4 296.9	3 819.5	507.4	177.0	1 975.8	1 965.5
STATE GOVERNMENT . . .	1 458.0	6.6	1 451.4	1 451.4	287.4	50.8	1 862.5	1 053.8
LOCAL GOVERNMENTS. . .	2 883.9	38.5	2 845.4	2 368.1	220.0	126.1	113.3	911.7

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1975-76—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year				Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term				Insurance trust systems	Other than insurance trust systems
			Total[1]	General only				
MAINE	964.3	68.0	896.3	846.6	183.5	52.6	209.7	470.6
STATE GOVERNMENT	535.3	(Z)	535.3	535.3	102.1	27.9	209.6	327.4
LOCAL GOVERNMENTS	429.0	67.9	361.0	311.2	81.4	24.6	0.1	143.2
MARYLAND	5 822.0	168.6	5 653.4	5 172.4	781.6	275.7	2 231.0	1 432.8
STATE GOVERNMENT	2 517.3	-	2 517.3	2 517.3	537.6	124.9	1 646.1	572.6
LOCAL GOVERNMENTS	3 304.7	168.6	3 136.1	2 655.0	244.0	150.9	584.9	860.2
MASSACHUSETTS	8 760.2	1 313.1	7 447.1	6 745.4	1 592.1	404.0	1 953.1	2 711.2
STATE GOVERNMENT	4 960.6	757.9	4 202.7	4 202.7	1 297.4	177.9	1 073.0	1 631.3
LOCAL GOVERNMENTS	3 799.6	555.2	3 244.4	2 542.7	294.7	226.1	880.1	1 079.9
MICHIGAN	8 767.6	391.1	8 376.6	7 681.4	707.3	398.9	5 290.9	4 174.9
STATE GOVERNMENT	1 882.5	112.1	1 770.5	1 770.5	312.9	100.1	3 616.2	1 649.7
LOCAL GOVERNMENTS	6 885.1	279.0	6 606.1	5 911.0	394.4	298.8	1 674.7	2 525.1
MINNESOTA	4 783.8	249.1	4 534.7	4 371.0	593.1	293.6	1 926.6	3 183.7
STATE GOVERNMENT	1 019.9	81.3	938.6	938.6	136.1	49.6	1 549.2	1 671.1
LOCAL GOVERNMENTS	3 763.9	167.8	3 596.1	3 432.4	457.0	244.0	377.4	1 512.6
MISSISSIPPI	1 757.4	47.5	1 710.0	1 549.8	252.1	86.5	587.8	674.6
STATE GOVERNMENT	774.5	2.8	771.7	771.7	189.5	29.2	583.3	339.4
LOCAL GOVERNMENTS	982.9	44.7	938.2	778.1	62.6	57.3	4.5	335.2
MISSOURI	2 806.1	95.4	2 710.8	2 413.4	242.0	150.9	1 616.9	1 779.9
STATE GOVERNMENT	336.7	-	336.7	336.7	87.8	28.6	1 187.3	651.6
LOCAL GOVERNMENTS	2 469.4	95.4	2 374.1	2 076.7	154.2	122.3	429.6	1 128.3
MONTANA	464.6	3.6	461.0	417.0	83.3	25.1	320.7	731.3
STATE GOVERNMENT	85.1	0.1	84.9	84.9	7.4	3.6	315.0	443.5
LOCAL GOVERNMENTS	379.5	3.5	376.0	332.0	75.9	21.5	5.7	287.9
NEBRASKA	2 552.8	137.0	2 415.8	802.5	322.3	178.1	281.1	1 220.9
STATE GOVERNMENT	64.1	-	64.1	64.1	-	4.6	153.0	282.3
LOCAL GOVERNMENTS	2 488.8	137.0	2 351.7	738.4	322.3	173.5	128.1	938.6
NEVADA	672.8	3.4	669.5	522.7	62.0	63.7	786.6	421.5
STATE GOVERNMENT	53.2	-	53.2	53.2	4.8	3.4	449.7	165.5
LOCAL GOVERNMENTS	619.7	3.4	616.3	469.5	57.2	60.3	336.9	256.1
NEW HAMPSHIRE	673.8	72.4	601.4	581.9	124.3	53.2	248.5	189.4
STATE GOVERNMENT	303.8	39.4	264.4	264.4	71.0	14.7	247.8	57.3
LOCAL GOVERNMENTS	370.0	33.0	337.0	317.5	53.4	38.5	0.7	132.1
NEW JERSEY	9 005.3	1 050.5	7 954.9	7 668.3	577.0	331.9	4 135.7	3 828.1
STATE GOVERNMENT	4 013.4	291.2	3 722.3	3 722.3	235.0	88.4	4 117.2	2 034.0
LOCAL GOVERNMENTS	4 991.9	759.3	4 232.6	3 946.0	342.0	243.6	18.5	1 794.1
NEW MEXICO	778.8	6.8	772.0	672.2	201.5	62.6	468.4	1 390.4
STATE GOVERNMENT	186.8	-	186.8	186.8	46.9	13.7	467.6	1 115.3
LOCAL GOVERNMENTS	592.0	6.8	585.2	485.5	154.6	48.8	0.8	275.1
NEW YORK	46 037.3	8 333.7	37 703.6	34 189.7	9 410.6	2 066.6	22 615.8	17 941.3
STATE GOVERNMENT	20 451.2	3 917.5	16 533.6	16 533.6	4 340.1	396.6	13 278.3	11 997.2
LOCAL GOVERNMENTS	25 586.1	4 416.1	21 170.0	17 656.0	5 070.5	1 670.0	9 337.5	5 944.2
NORTH CAROLINA	2 558.8	187.5	2 371.3	1 953.0	367.0	124.8	2 754.1	1 883.3
STATE GOVERNMENT	709.2	8.0	701.2	701.2	199.9	41.0	2 726.4	890.0
LOCAL GOVERNMENTS	1 849.6	179.5	1 670.0	1 251.8	167.1	83.9	27.7	993.3
NORTH DAKOTA	352.9	4.9	348.0	318.9	100.3	33.0	138.1	611.9
STATE GOVERNMENT	70.1	-	70.1	70.1	9.7	2.9	130.9	400.9
LOCAL GOVERNMENTS	282.8	4.9	277.9	248.8	90.7	30.1	7.2	211.0
OHIO	8 532.8	1 209.4	7 323.4	6 907.4	878.8	447.8	7 886.4	4 122.6
STATE GOVERNMENT	3 029.7	103.5	2 926.2	2 926.2	480.4	137.2	7 707.2	1 847.3
LOCAL GOVERNMENTS	5 503.1	1 105.9	4 397.2	3 981.2	398.3	310.6	179.2	2 275.4
OKLAHOMA	2 296.7	63.0	2 233.7	2 024.7	96.9	107.8	504.3	1 679.0
STATE GOVERNMENT	948.0	0.8	947.2	947.2	10.8	22.3	419.2	927.2
LOCAL GOVERNMENTS	1 348.7	62.2	1 286.5	1 077.5	86.1	85.5	85.1	751.8
OREGON	3 351.0	37.9	3 313.0	2 981.7	596.2	111.1	1 239.7	3 035.2
STATE GOVERNMENT	2 001.6	-	2 001.6	2 001.6	368.5	43.7	1 201.5	2 340.0
LOCAL GOVERNMENTS	1 349.4	37.9	1 311.5	980.1	227.8	67.5	38.2	695.3

See footnotes at end of table.

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1975-76—Continued

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year				Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term				Insurance trust systems	Other than insurance trust systems
			Total[1]	General only				
PENNSYLVANIA	15 623.8	807.7	14 816.1	14 113.6	1 550.9	575.1	5 781.4	4 468.9
STATE GOVERNMENT	5 888.1	119.0	5 769.2	5 769.2	764.0	179.9	5 140.9	1 803.9
LOCAL GOVERNMENTS	9 735.7	688.8	9 047.0	8 344.5	786.9	395.2	640.5	2 665.1
RHODE ISLAND	1 004.8	121.8	883.1	840.5	75.9	52.1	382.3	359.6
STATE GOVERNMENT	508.7	2.0	506.7	506.7	57.2	26.2	313.7	264.2
LOCAL GOVERNMENTS	496.1	119.8	376.4	333.8	18.7	25.9	68.6	95.3
SOUTH CAROLINA	2 167.4	42.7	2 124.7	1 910.8	305.6	100.7	1 225.0	1 030.5
STATE GOVERNMENT	1 045.2	5.3	1 039.9	1 039.9	159.6	46.1	1 215.4	577.7
LOCAL GOVERNMENTS	1 122.2	37.4	1 084.8	870.9	145.9	54.6	9.6	452.7
SOUTH DAKOTA	224.5	3.4	221.1	199.5	43.0	12.1	132.0	406.8
STATE GOVERNMENT	91.8	-	91.8	91.8	25.4	1.2	127.1	190.6
LOCAL GOVERNMENTS	132.7	3.4	129.3	107.7	17.6	10.9	4.9	216.1
TENNESSEE	4 052.9	163.9	3 889.0	2 997.0	386.3	139.3	1 316.8	1 762.7
STATE GOVERNMENT	951.0	70.1	880.8	880.8	216.1	35.3	1 021.1	802.7
LOCAL GOVERNMENTS	3 101.9	93.7	3 008.2	2 116.1	170.2	104.0	295.7	960.0
TEXAS	12 096.2	213.6	11 882.5	9 548.3	1 367.9	577.1	4 111.2	9 222.2
STATE GOVERNMENT	2 081.8	1.0	2 080.8	2 080.8	210.4	75.0	3 597.8	5 401.1
LOCAL GOVERNMENTS	10 014.3	212.6	9 801.7	7 467.4	1 157.5	502.1	513.4	3 821.1
UTAH	653.6	0.5	653.1	589.4	137.3	31.7	403.3	508.3
STATE GOVERNMENT	152.3	-	152.3	152.3	70.0	6.7	402.9	285.0
LOCAL GOVERNMENTS	501.4	0.5	500.9	437.1	67.3	25.0	0.4	223.3
VERMONT	581.9	28.4	553.6	537.0	24.6	68.7	154.5	285.5
STATE GOVERNMENT	421.2	0.5	420.7	420.7	19.5	58.7	148.1	243.0
LOCAL GOVERNMENTS	160.7	27.9	132.9	116.3	5.1	10.0	6.4	42.5
VIRGINIA	3 924.1	244.8	3 679.2	3 337.8	429.9	170.0	1 663.6	2 208.8
STATE GOVERNMENT	711.0	59.0	652.0	652.0	93.1	39.4	1 432.1	1 116.2
LOCAL GOVERNMENTS	3 213.1	185.8	3 027.3	2 685.9	336.8	130.6	231.5	1 092.6
WASHINGTON	6 007.7	93.3	5 914.4	3 279.9	1 429.9	333.0	2 446.9	3 566.3
STATE GOVERNMENT	1 227.3	-	1 227.3	1 227.3	89.7	53.4	2 224.0	859.1
LOCAL GOVERNMENTS	4 780.4	93.3	4 687.1	2 052.5	1 340.2	279.7	222.9	2 707.3
WEST VIRGINIA	1 763.4	53.7	1 709.7	1 671.3	190.1	72.3	748.6	1 045.2
STATE GOVERNMENT	1 174.6	26.3	1 148.3	1 148.3	164.1	50.2	741.3	798.6
LOCAL GOVERNMENTS	588.8	27.4	561.4	523.0	26.0	22.2	7.3	246.5
WISCONSIN	3 536.0	99.0	3 437.0	3 279.7	618.1	299.1	3 150.6	2 113.3
STATE GOVERNMENT	1 362.1	37.3	1 324.8	1 324.8	349.5	58.2	2 707.5	838.0
LOCAL GOVERNMENTS	2 173.8	61.7	2 112.1	1 954.8	268.6	240.9	443.1	1 275.3
WYOMING	459.7	(Z)	459.7	418.8	94.0	20.1	194.8	489.2
STATE GOVERNMENT	75.3	-	75.3	75.3	0.4	2.4	194.4	378.9
LOCAL GOVERNMENTS	384.4	(Z)	384.4	343.4	93.6	17.7	0.4	110.3

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: 1975-76

(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	46 530.9	41 169.8	10 111.0	6 547.2	3 007.4	14 208.9	1 843.3	3 955.2	2 207.9	3 146.7
ALABAMA	711.0	670.6	147.0	66.2	75.2	268.3	72.4	32.6	23.6	16.8
ALASKA	366.8	343.8	69.4	45.1	22.2	154.9	3.7	20.0	5.7	17.3
ARIZONA	701.5	527.3	163.4	121.6	40.7	182.1	23.0	29.8	36.4	137.8
ARKANSAS	426.3	408.7	108.8	54.8	45.3	169.7	6.1	17.3	12.0	5.6
CALIFORNIA	4 153.2	3 554.8	943.4	606.0	333.4	880.7	186.6	405.5	295.9	302.5
COLORADO	759.5	665.2	172.5	138.9	32.9	204.1	26.2	49.2	60.3	34.0
CONNECTICUT	489.5	476.7	107.3	69.7	10.8	132.7	19.7	78.1	10.8	2.0
DELAWARE	138.2	136.6	27.3	12.0	15.2	49.4	1.5	24.0	1.0	0.6
DISTRICT OF COLUMBIA	750.8	204.1	50.3	42.6	7.7	48.4	4.4	61.0	8.9	537.7
FLORIDA	1 879.8	1 647.0	320.5	249.7	69.1	500.9	86.6	272.9	116.8	116.0
GEORGIA	977.2	815.1	186.7	134.4	50.7	318.4	42.1	64.4	60.7	101.4
HAWAII	406.1	394.4	57.3	33.2	22.7	111.1	19.5	35.9	11.7	-
IDAHO	200.0	194.8	51.4	42.3	8.7	83.9	6.1	10.9	3.7	1.5
ILLINOIS	2 337.9	2 188.0	588.8	404.6	183.7	899.3	73.8	136.5	78.9	71.0
INDIANA	820.5	793.7	226.3	171.4	52.7	364.3	27.2	48.3	11.1	15.7
IOWA	697.5	658.5	116.4	63.9	50.4	327.0	14.6	71.4	23.3	15.4
KANSAS	571.4	512.4	81.9	46.0	34.9	224.5	54.0	27.2	31.6	27.4
KENTUCKY	727.1	688.8	172.8	93.9	65.2	309.6	13.1	55.5	30.8	7.5
LOUISIANA	1 036.9	942.1	152.3	80.8	46.0	461.6	21.8	38.4	70.6	24.2
MAINE	167.9	161.8	29.1	27.3	1.8	61.0	7.8	33.4	5.9	0.2
MARYLAND	1 222.0	1 184.4	305.3	213.8	88.9	372.5	26.3	158.2	33.7	3.8
MASSACHUSETTS	1 039.1	904.9	318.4	227.6	65.0	213.0	51.8	89.2	47.7	86.6
MICHIGAN	1 773.6	1 657.3	499.3	382.5	116.6	575.8	65.8	189.0	75.2	40.9
MINNESOTA	1 078.1	1 036.7	250.3	167.7	66.6	342.6	26.4	123.2	24.7	13.4
MISSISSIPPI	479.0	457.7	64.4	35.2	24.6	238.0	29.0	14.1	19.7	1.5
MISSOURI	761.3	683.3	128.9	97.6	26.0	299.1	33.7	79.8	17.4	60.5
MONTANA	207.3	189.1	28.6	18.0	8.3	103.2	5.6	8.1	18.2	-
NEBRASKA	609.7	329.4	69.8	44.2	25.0	160.8	22.2	12.4	19.4	260.9
NEVADA	167.6	155.3	42.5	23.9	18.5	55.8	7.2	13.6	11.9	0.3
NEW HAMPSHIRE	204.7	196.7	39.1	23.1	15.9	75.5	11.0	24.6	4.5	2.8
NEW JERSEY	1 116.5	1 081.6	222.7	156.8	57.3	292.8	16.5	140.4	33.2	1.7
NEW MEXICO	252.9	241.0	62.8	40.8	21.2	96.4	18.8	10.9	10.0	1.9
NEW YORK	4 059.4	3 657.4	799.7	367.6	223.1	671.0	193.9	589.0	92.7	309.3
NORTH CAROLINA	1 134.3	1 002.2	261.4	160.9	93.3	369.3	76.8	58.8	99.9	32.2
NORTH DAKOTA	172.9	163.5	32.5	16.9	14.9	90.5	1.4	7.2	9.3	0.1
OHIO	1 967.3	1 886.6	425.8	303.9	103.6	557.9	129.2	101.3	57.0	23.4
OKLAHOMA	498.0	464.2	144.5	85.3	54.1	144.9	42.9	35.9	30.3	3.5
OREGON	555.0	477.6	126.1	74.0	41.0	178.3	5.1	59.2	32.8	44.4
PENNSYLVANIA	2 273.3	2 077.9	520.9	390.5	95.8	780.9	49.1	111.6	121.2	73.6
RHODE ISLAND	128.4	125.6	37.0	20.9	11.6	26.0	5.0	20.6	2.8	-
SOUTH CAROLINA	536.5	522.5	143.3	79.1	53.9	131.8	43.9	25.7	10.9	3.1
SOUTH DAKOTA	194.1	189.1	41.5	17.4	23.3	95.3	6.8	2.2	3.2	1.8
TENNESSEE	985.1	869.7	256.3	129.8	54.1	329.4	30.3	81.2	41.4	74.0
TEXAS	2 619.8	2 170.2	679.3	391.5	286.0	754.5	102.2	167.5	196.3	253.3
UTAH	305.5	291.4	120.2	84.0	33.6	109.5	11.3	4.6	8.6	5.4
VERMONT	74.6	73.2	13.6	5.3	7.4	41.1	1.0	2.1	1.0	0.3
VIRGINIA	1 037.5	995.5	188.5	152.6	33.4	458.2	28.2	140.8	33.0	8.7
WASHINGTON	1 331.2	708.1	193.8	106.9	86.1	231.0	15.3	65.3	227.6	395.5
WEST VIRGINIA	445.6	439.5	83.0	68.2	8.8	266.9	15.2	6.4	5.3	0.7
WISCONSIN	785.5	764.3	206.1	129.3	75.2	277.5	58.6	92.4	13.2	8.0
WYOMING	196.0	189.7	32.5	27.7	4.8	117.5	2.5	7.5	6.0	0.3

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

[1]Including amounts for categories not shown separately.

Table 21. Revenue and Expenditure of Locally Operated Public Utilities: 1975-76

(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	4 463.1	5 929.1	3 011.8	2 207.9	709.4	8 109.9	11 522.2	7 672.2	3 146.7	703.3
ALABAMA	71.6	80.9	43.4	23.6	13.9	216.3	198.0	177.4	16.8	3.8
ALASKA	8.4	12.4	5.1	5.7	1.6	20.9	35.2	14.4	17.3	3.6
ARIZONA	68.5	82.3	35.4	36.4	10.4	238.8	333.0	152.3	137.8	43.0
ARKANSAS	31.6	37.8	21.5	12.0	4.2	39.3	35.5	29.4	5.6	0.5
CALIFORNIA	720.9	964.7	566.2	295.9	102.6	1 076.6	1 466.2	1 027.5	302.5	136.1
COLORADO	96.5	130.6	48.1	60.3	22.2	85.9	118.2	79.6	34.0	4.6
CONNECTICUT	29.3	37.3	22.8	10.8	3.7	33.8	31.0	28.7	2.0	0.3
DELAWARE	6.2	5.5	3.8	1.0	0.7	33.4	26.7	23.9	0.6	2.2
DISTRICT OF COLUMBIA	12.1	16.1	5.7	8.9	1.5	59.9	700.0	110.2	537.7	52.1
FLORIDA	180.5	272.2	118.2	116.8	37.2	496.0	530.5	378.3	116.0	36.1
GEORGIA	121.6	166.6	72.7	60.7	33.1	195.9	276.9	174.1	101.4	1.4
HAWAII	25.4	31.4	17.7	11.7	2.0	-	-	-	-	-
IDAHO	8.3	10.6	6.2	3.7	0.6	7.1	5.6	4.1	1.5	-
ILLINOIS	277.1	300.3	189.1	78.9	32.3	263.8	423.1	345.4	71.0	6.6
INDIANA	55.2	59.7	42.2	11.1	6.4	188.2	199.0	180.8	15.7	2.5
IOWA	51.0	64.2	38.4	23.3	2.5	77.8	88.1	68.7	15.4	4.0
KANSAS	59.1	78.9	37.5	31.6	9.8	98.9	98.9	65.5	27.4	6.0
KENTUCKY	61.5	84.9	39.1	30.8	15.0	116.6	121.2	99.7	7.5	14.0
LOUISIANA	51.4	119.4	37.7	70.6	11.0	122.1	127.2	90.3	24.2	12.7
MAINE	10.2	16.8	8.1	5.9	2.8	1.8	1.9	1.7	0.2	(Z)
MARYLAND	64.6	100.7	45.8	33.7	21.1	10.0	13.5	8.9	3.8	0.7
MASSACHUSETTS	104.6	129.9	73.8	47.7	8.4	208.2	432.3	315.7	86.6	30.0
MICHIGAN	192.9	264.9	156.5	75.2	33.2	170.5	202.3	158.7	40.9	2.7
MINNESOTA	58.2	70.3	41.3	24.7	4.4	131.2	141.1	124.4	13.4	3.4
MISSISSIPPI	30.6	47.7	22.8	19.7	5.2	51.6	46.4	44.0	1.5	0.9
MISSOURI	68.6	73.9	47.6	17.4	8.9	150.2	204.1	136.5	60.5	7.1
MONTANA	9.4	26.0	7.3	18.2	0.6	0.1	0.3	0.3	-	-
NEBRASKA	25.5	39.6	18.1	19.4	2.0	434.8	633.0	307.6	260.9	64.5
NEVADA	27.6	36.4	18.0	11.9	6.5	2.4	1.9	1.5	0.3	(Z)
NEW HAMPSHIRE	10.7	13.6	8.2	4.5	1.0	0.8	3.3	0.5	2.8	-
NEW JERSEY	99.8	120.8	75.8	33.2	11.9	28.8	32.7	30.1	1.7	0.9
NEW MEXICO	23.5	31.9	18.6	10.0	3.3	19.9	20.5	17.0	1.9	1.6
NEW YORK	370.9	356.3	199.1	92.7	64.4	802.6	1 545.0	1 142.3	309.3	93.4
NORTH CAROLINA	101.4	178.4	63.4	99.9	15.2	193.3	187.5	153.9	32.2	1.5
NORTH DAKOTA	10.6	18.5	7.9	9.3	1.2	3.3	2.8	2.6	0.1	(Z)
OHIO	204.6	231.9	157.5	57.0	17.4	160.1	193.2	166.3	23.4	3.6
OKLAHOMA	69.0	73.3	35.3	30.3	7.6	53.6	41.4	37.1	3.5	0.7
OREGON	53.3	74.3	35.2	32.8	6.4	69.6	121.0	64.6	44.4	12.1
PENNSYLVANIA	147.3	239.8	96.0	121.2	22.6	140.3	339.3	261.7	73.6	4.1
RHODE ISLAND	15.5	15.2	10.4	2.8	2.0	-	-	-	-	-
SOUTH CAROLINA	48.8	46.2	26.9	10.9	8.4	69.7	55.0	50.2	3.1	1.7
SOUTH DAKOTA	10.5	11.6	7.6	3.2	0.8	12.4	9.2	7.4	1.8	(Z)
TENNESSEE	103.1	123.7	59.4	41.4	22.9	809.5	794.2	707.1	74.0	13.2
TEXAS	340.0	482.1	208.5	196.3	77.2	620.2	753.2	466.9	253.3	33.0
UTAH	26.7	28.8	18.2	8.6	2.1	20.9	21.8	16.3	5.4	0.1
VERMONT	5.3	5.5	4.2	1.0	0.3	15.4	15.5	14.6	0.3	0.5
VIRGINIA	112.4	113.3	63.4	33.0	16.9	88.4	88.4	78.5	8.7	1.2
WASHINGTON	85.1	299.7	56.8	227.6	15.3	385.5	719.1	227.7	395.5	95.9
WEST VIRGINIA	16.9	21.1	13.9	5.3	1.8	3.0	4.8	4.1	0.7	-
WISCONSIN	70.8	69.3	50.9	13.2	5.2	76.6	80.2	71.0	8.0	1.2
WYOMING	8.2	12.0	4.4	6.0	1.6	3.9	2.9	2.6	0.3	-

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: 1975-76

State	General revenue							Direct general expenditure		
	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total	Capital outlay	Other than capital outlay
				Total	Property	Other				
UNITED STATES AVERAGE	1 193.41	258.97	934.44	730.52	265.54	464.98	203.92	1 190.50	191.79	998.71
MEDIAN STATE	1 141.49	274.02	880.42	671.41	235.90	423.03	204.90	1 118.08	200.94	917.75
ALABAMA	916.39	257.20	659.19	455.19	57.37	397.82	204.00	928.26	182.96	745.29
ALASKA	3 349.04	805.78	2 543.26	1 895.84	1 048.12	847.72	647.42	3 078.53	899.99	2 178.54
ARIZONA	1 141.49	215.46	926.03	731.43	282.18	449.25	194.60	1 150.04	232.28	917.76
ARKANSAS	889.65	275.39	614.26	453.74	101.20	352.54	160.52	861.60	193.76	667.83
CALIFORNIA	1 477.76	289.38	1 188.38	964.20	415.23	548.97	224.18	1 428.14	165.19	1 262.95
COLORADO	1 266.07	281.41	984.66	728.00	271.29	456.71	256.66	1 264.31	257.54	1 006.76
CONNECTICUT	1 120.16	203.89	916.27	777.84	368.93	408.91	138.43	1 091.81	152.94	938.88
DELAWARE	1 372.09	297.17	1 074.93	768.30	130.12	638.18	306.63	1 374.83	234.68	1 140.15
DISTRICT OF COLUMBIA	2 282.62	1157.26	1 125.31	924.05	209.50	714.55	201.26	2 082.91	290.81	1 792.10
FLORIDA	963.78	177.06	786.72	565.80	191.36	374.44	220.92	1 006.36	195.58	810.78
GEORGIA	1 012.28	250.37	761.92	548.65	177.94	370.72	213.26	970.90	164.00	806.90
HAWAII	1 609.66	442.64	1 167.02	934.68	173.52	761.16	232.34	1 766.51	444.62	1 321.89
IDAHO	1 075.82	283.94	791.88	590.38	190.12	400.26	201.50	1 098.59	234.39	864.21
ILLINOIS	1 160.55	231.03	929.52	769.42	283.95	485.46	160.11	1 175.60	194.85	980.75
INDIANA	944.86	172.28	772.58	588.14	225.88	362.26	184.44	906.29	149.70	756.59
IOWA	1 156.12	236.26	919.86	700.64	277.60	423.03	219.23	1 148.08	229.43	918.65
KANSAS	1 072.84	213.88	858.96	651.27	274.06	377.21	207.69	1 088.96	221.83	867.13
KENTUCKY	981.83	261.96	719.87	548.66	104.74	444.61	171.19	937.29	200.95	736.34
LOUISIANA	1 147.65	274.02	873.63	609.84	90.26	519.59	263.79	1 113.42	245.28	868.14
MAINE	1 094.20	280.58	813.62	671.42	297.01	374.41	142.20	1 012.00	151.17	860.83
MARYLAND	1 293.40	263.50	1 029.90	814.25	239.36	574.89	215.65	1 346.42	285.81	1 060.60
MASSACHUSETTS	1 345.48	294.59	1 050.89	902.71	430.52	472.19	148.18	1 258.36	155.78	1 102.59
MICHIGAN	1 273.51	292.98	980.53	749.04	324.22	424.82	231.49	1 307.52	182.04	1 125.49
MINNESOTA	1 362.15	281.20	1 080.96	822.68	254.20	568.47	258.28	1 362.38	261.47	1 100.92
MISSISSIPPI	958.98	276.56	682.42	486.19	109.59	376.60	196.23	961.67	194.43	767.24
MISSOURI	933.32	214.69	718.63	570.20	194.87	375.33	148.43	904.80	143.02	761.78
MONTANA	1 292.22	356.47	935.75	708.88	350.25	358.62	226.88	1 260.14	251.06	1 009.08
NEBRASKA	1 118.16	237.73	880.43	657.62	318.78	338.85	222.80	1 057.64	212.08	845.56
NEVADA	1 407.58	276.70	1 130.87	820.32	272.02	548.29	310.56	1 422.63	254.58	1 168.06
NEW HAMPSHIRE	951.50	222.26	729.24	571.44	347.91	223.54	157.79	1 040.64	239.32	801.32
NEW JERSEY	1 174.68	213.73	960.95	792.83	446.48	346.35	168.12	1 199.68	147.44	1 052.24
NEW MEXICO	1 217.65	319.35	898.30	598.12	102.51	495.61	300.19	1 116.29	206.35	909.94
NEW YORK	1 728.77	335.34	1 393.43	1 139.94	411.79	728.15	253.49	1 735.41	202.24	1 533.16
NORTH CAROLINA	891.76	215.71	676.05	527.26	130.19	397.07	148.79	925.65	183.25	742.40
NORTH DAKOTA	1 295.87	278.31	1 017.56	666.91	212.28	454.63	350.65	1 179.00	254.23	924.77
OHIO	967.87	185.99	781.88	585.79	223.65	362.15	196.09	1 031.78	176.48	855.30
OKLAHOMA	991.61	246.30	745.30	529.75	123.84	405.91	215.55	951.08	167.84	783.24
OREGON	1 315.45	338.81	976.65	703.39	332.95	370.44	273.25	1 354.79	205.05	1 149.74
PENNSYLVANIA	1 073.58	250.82	822.75	683.91	175.62	508.29	138.85	1 113.22	175.17	938.06
RHODE ISLAND	1 208.84	335.25	873.59	710.52	294.14	416.38	163.07	1 200.97	135.52	1 065.46
SOUTH CAROLINA	927.68	235.67	692.01	489.20	115.76	373.44	202.81	965.53	183.45	782.08
SOUTH DAKOTA	1 112.83	313.40	799.44	596.32	288.08	308.24	203.12	1 133.75	275.72	858.03
TENNESSEE	905.27	241.07	664.21	493.17	129.49	363.67	171.04	934.98	206.38	728.59
TEXAS	991.11	204.91	786.19	581.29	213.18	368.12	204.90	959.58	173.80	785.78
UTAH	1 108.09	310.35	797.74	592.56	171.65	420.92	205.18	1 118.08	237.31	880.77
VERMONT	1 323.57	400.04	923.54	742.00	307.88	434.11	181.54	1 248.64	153.84	1 094.80
VIRGINIA	1 007.70	221.84	785.86	609.19	172.63	436.56	176.67	1 022.61	197.83	824.78
WASHINGTON	1 256.12	265.55	990.57	728.00	235.91	492.10	262.56	1 212.39	196.03	1 016.36
WEST VIRGINIA	1 054.03	303.52	750.51	584.09	105.96	478.13	166.43	1 044.37	241.36	803.01
WISCONSIN	1 262.84	257.94	1 004.91	790.57	288.60	501.97	214.34	1 236.06	165.82	1 070.24
WYOMING	1 684.37	482.26	1 202.12	846.56	351.61	494.95	355.55	1 621.13	486.34	1 134.79

See footnotes at end of table.

Table 22. **Per Capita Amounts of Selected Items of State and Local Government Finances: 1975-76**—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					
UNITED STATES AVERAGE	452.89	47.10	405.79	315.26	30.50	284.76	113.22	24.41	111.37	66.19	45.18
MEDIAN STATE	435.53	47.79	391.40	302.30	29.41	273.88	119.54	22.40	127.96	80.08	48.47
ALABAMA	369.88	40.11	329.77	211.42	18.06	193.36	122.64	35.81	113.19	73.20	39.99
ALASKA	973.64	181.76	791.88	703.19	118.01	585.18	228.23	42.23	498.35	405.41	92.94
ARIZONA	524.21	71.97	452.24	347.17	53.55	293.62	161.19	15.85	117.51	80.21	37.30
ARKANSAS	344.34	51.58	292.76	220.30	25.98	194.32	94.36	29.68	128.24	80.45	47.79
CALIFORNIA	531.69	43.84	487.85	363.09	28.16	334.93	153.96	14.64	77.68	40.92	36.76
COLORADO	552.30	66.76	485.53	365.52	53.78	311.75	172.06	14.71	127.60	79.02	48.58
CONNECTICUT	400.67	34.43	366.25	308.56	22.35	286.21	63.25	28.86	83.89	42.59	41.30
DELAWARE	566.38	46.90	519.49	347.05	20.56	326.50	176.52	42.81	139.99	84.86	55.13
DISTRICT OF COLUMBIA	470.65	71.66	398.99	393.45	60.68	332.77	77.20	-	103.97	68.89	35.07
FLORIDA	375.65	38.06	337.58	278.27	29.65	248.62	87.30	10.08	88.92	59.48	29.43
GEORGIA	354.73	37.57	317.17	251.37	27.05	224.32	86.21	17.15	100.31	64.07	36.24
HAWAII	481.80	64.58	417.22	283.43	37.40	246.03	184.79	13.58	173.37	125.31	48.06
IDAHO	412.04	61.87	350.17	279.80	50.96	228.84	113.27	18.97	178.26	101.02	77.24
ILLINOIS	464.94	52.43	412.51	328.84	36.03	292.80	113.88	22.23	127.02	80.08	46.94
INDIANA	413.36	42.68	370.68	268.59	32.33	236.26	117.59	27.19	104.46	68.72	35.74
IOWA	476.95	40.57	436.38	327.80	22.27	305.53	129.77	19.38	193.65	113.92	79.73
KANSAS	432.04	35.46	396.58	285.22	19.92	265.31	130.55	16.26	155.63	97.19	58.44
KENTUCKY	369.85	50.42	319.43	219.40	27.38	192.02	115.79	34.66	133.84	90.30	43.54
LOUISIANA	385.08	39.66	345.42	267.41	21.05	246.36	94.93	22.75	167.19	120.19	47.01
MAINE	378.56	27.21	351.34	274.58	25.49	249.09	82.06	21.91	130.26	56.98	73.28
MARYLAND	516.83	73.67	443.17	364.17	51.60	312.57	124.48	28.19	123.00	89.89	33.11
MASSACHUSETTS	434.26	54.81	379.45	349.96	39.17	310.78	61.89	22.41	84.17	36.67	47.50
MICHIGAN	526.25	54.85	471.40	368.09	42.02	326.07	131.80	26.36	99.66	63.25	36.41
MINNESOTA	549.00	63.14	485.86	372.80	42.29	330.52	150.74	25.46	154.34	86.42	67.92
MISSISSIPPI	363.00	27.36	335.65	228.50	14.95	213.55	108.71	25.79	163.49	101.10	62.39
MISSOURI	368.55	26.98	341.57	264.72	20.43	244.29	89.40	14.42	111.58	62.60	48.98
MONTANA	540.40	38.00	502.40	392.89	23.87	369.03	120.52	26.99	204.35	137.06	67.29
NEBRASKA	435.53	44.93	390.60	302.30	28.43	273.87	117.49	15.74	162.49	103.52	58.97
NEVADA	459.82	69.65	390.17	324.54	39.17	285.38	119.54	15.73	163.84	91.49	72.35
NEW HAMPSHIRE	389.87	47.52	342.36	266.74	28.05	238.69	107.98	15.15	161.54	91.89	69.65
NEW JERSEY	440.96	30.36	410.60	340.88	21.37	319.50	69.65	30.43	85.23	39.91	45.31
NEW MEXICO	495.82	53.75	442.07	330.86	34.90	295.96	143.04	21.92	145.79	82.50	63.29
NEW YORK	516.47	44.22	472.25	383.05	20.33	362.72	96.43	37.00	83.60	37.11	46.49
NORTH CAROLINA	410.23	47.79	362.44	263.46	29.42	234.05	130.69	16.08	103.80	67.52	36.27
NORTH DAKOTA	474.78	50.60	424.18	288.12	26.28	261.84	165.91	20.74	217.47	140.68	76.79
OHIO	415.77	39.83	375.94	303.87	28.43	275.44	94.57	17.33	92.50	52.19	40.31
OKLAHOMA	381.21	52.24	328.97	236.71	30.84	205.87	124.64	19.86	107.14	52.39	54.76
OREGON	548.98	54.16	494.82	363.94	31.75	332.18	159.09	25.96	133.94	76.54	57.40
PENNSYLVANIA	407.55	43.91	363.64	299.72	32.92	266.79	59.41	48.43	114.31	65.83	48.47
RHODE ISLAND	433.78	39.88	393.90	284.61	22.51	262.10	108.93	40.24	64.02	28.07	35.95
SOUTH CAROLINA	398.40	50.32	348.08	246.90	27.77	219.13	99.78	51.72	74.78	46.29	28.49
SOUTH DAKOTA	451.94	60.53	391.40	299.22	25.33	273.89	133.76	18.96	210.53	138.99	71.54
TENNESSEE	352.65	60.81	291.84	221.03	30.81	190.23	90.45	41.17	128.08	78.17	49.91
TEXAS	427.48	54.40	373.08	293.07	31.36	261.71	122.42	11.99	94.51	60.42	34.09
UTAH	570.03	97.89	472.14	360.68	68.40	292.27	190.34	19.01	127.48	89.20	38.28
VERMONT	497.47	28.60	468.87	304.53	11.20	293.34	156.92	36.02	167.51	86.40	81.11
VIRGINIA	417.42	37.45	379.97	286.44	30.33	256.11	103.69	27.30	127.96	91.07	36.89
WASHINGTON	515.16	53.66	461.49	326.36	29.59	296.77	165.65	23.15	117.25	63.95	53.30
WEST VIRGINIA	377.18	45.59	331.59	284.82	37.45	247.37	68.90	23.46	218.48	146.56	71.92
WISCONSIN	525.51	44.71	480.79	337.77	28.06	309.72	166.45	21.29	135.69	60.20	75.49
WYOMING	624.03	83.27	540.76	421.30	70.96	350.33	179.98	22.75	400.13	301.31	98.82

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1975-76—Continued

State	Direct general expenditure--Continued									
	Public welfare	Health and hospitals			Police protection	Fire protection	Sewerage			Sanitation other than sewerage
		Total	Capital outlay	Other than capital outlay			Total	Capital outlay	Other than capital outlay	
UNITED STATES AVERAGE	146.44	96.37	8.59	87.78	44.40	18.16	27.66	18.43	9.23	10.73
MEDIAN STATE	110.89	85.45	7.41	76.19	36.91	13.89	23.73	16.19	7.02	8.64
ALABAMA	89.35	117.78	19.76	98.02	26.77	11.31	12.62	8.90	3.72	8.44
ALASKA	128.43	110.13	9.61	100.52	72.99	31.69	69.25	52.32	16.93	14.46
ARIZONA	46.15	80.93	10.12	70.81	59.90	16.43	19.52	13.15	6.37	15.18
ARKANSAS	102.65	66.02	2.91	63.11	22.16	8.60	12.48	8.20	4.28	6.44
CALIFORNIA	213.92	107.09	8.67	98.42	60.74	28.13	27.79	18.84	8.95	8.43
COLORADO	117.89	90.38	10.15	80.23	45.55	18.16	31.96	19.04	12.92	6.05
CONNECTICUT	131.06	62.06	6.31	55.75	41.60	23.75	34.75	25.07	9.68	8.87
DELAWARE	119.03	65.86	2.59	63.26	42.73	7.99	58.80	41.20	17.60	9.20
DISTRICT OF COLUMBIA	390.11	171.67	6.31	165.36	145.42	42.18	107.64	86.90	20.74	31.43
FLORIDA	57.70	109.19	10.28	98.91	51.16	16.22	42.87	32.40	10.47	14.94
GEORGIA	99.03	143.80	8.47	135.33	32.69	13.58	19.85	12.96	6.89	13.96
HAWAII	185.01	117.71	22.02	95.70	51.23	25.86	48.10	40.46	7.64	11.06
IDAHO	89.94	83.57	7.38	76.19	30.29	10.21	18.22	13.08	5.14	8.13
ILLINOIS	164.52	72.64	6.57	66.07	52.97	18.28	26.46	12.16	14.31	11.28
INDIANA	80.90	87.80	5.13	82.67	27.76	13.08	20.58	9.11	11.47	5.64
IOWA	120.45	84.96	5.09	79.87	29.40	10.98	33.23	24.89	8.34	7.76
KANSAS	110.10	103.46	23.39	80.07	26.93	12.43	17.75	11.77	5.98	7.08
KENTUCKY	120.22	53.86	3.83	50.03	29.23	11.07	23.07	16.20	6.87	7.29
LOUISIANA	105.94	97.54	5.68	91.86	39.25	13.80	16.97	10.00	6.97	11.07
MAINE	143.29	45.51	7.27	38.24	25.84	17.76	36.43	31.25	5.18	4.07
MARYLAND	123.67	90.62	6.34	84.28	51.49	21.38	49.84	38.18	11.66	16.49
MASSACHUSETTS	208.02	91.77	8.92	82.84	50.62	38.10	20.69	15.35	5.34	11.04
MICHIGAN	207.77	103.42	7.23	96.19	48.67	18.13	34.89	20.76	14.12	9.93
MINNESOTA	182.74	92.88	6.65	86.24	34.57	12.16	43.80	31.08	12.72	5.65
MISSISSIPPI	88.50	103.92	12.33	91.59	26.69	8.81	9.66	5.98	3.67	7.76
MISSOURI	87.82	83.13	7.05	76.08	36.92	12.45	23.73	16.71	7.03	4.88
MONTANA	86.56	71.48	7.41	64.07	30.84	9.58	16.11	10.71	5.41	7.94
NEBRASKA	84.11	93.02	14.31	78.71	29.87	11.43	14.98	7.98	7.00	5.90
NEVADA	84.68	133.93	11.84	122.10	86.91	36.22	32.64	22.22	10.42	3.36
NEW HAMPSHIRE	123.73	58.20	13.40	44.80	31.26	17.86	35.46	29.95	5.51	5.58
NEW JERSEY	151.21	62.52	2.25	60.27	55.39	21.05	31.01	19.14	11.87	11.30
NEW MEXICO	82.53	89.26	16.06	73.20	39.47	13.90	13.83	9.37	4.46	11.03
NEW YORK	281.07	177.77	10.72	167.04	68.44	25.17	40.90	32.57	8.33	22.59
NORTH CAROLINA	75.67	85.44	14.05	71.39	30.34	11.07	17.77	10.75	7.02	10.60
NORTH DAKOTA	78.21	42.02	2.24	39.78	23.48	8.29	15.36	11.17	4.19	7.55
OHIO	120.70	83.74	12.09	71.65	42.99	18.91	22.54	9.48	13.06	8.59
OKLAHOMA	121.81	81.74	15.53	66.21	26.33	13.43	16.45	12.98	3.47	8.65
OREGON	132.93	71.46	2.21	69.25	41.65	25.84	39.36	25.40	13.95	3.42
PENNSYLVANIA	171.95	70.04	4.14	65.91	38.62	10.41	18.60	9.41	9.19	9.95
RHODE ISLAND	208.70	87.45	5.41	82.04	40.38	28.05	36.35	22.26	14.09	7.64
SOUTH CAROLINA	73.21	122.03	15.41	106.62	26.78	7.07	16.39	9.02	7.37	9.80
SOUTH DAKOTA	100.57	54.96	9.95	45.01	26.00	7.01	8.10	3.20	4.91	4.46
TENNESSEE	90.87	97.93	7.20	90.74	29.16	16.18	25.33	19.26	6.07	12.32
TEXAS	86.64	85.46	8.19	77.27	32.01	14.59	19.84	13.42	6.43	9.12
UTAH	83.67	69.94	9.24	60.71	28.89	10.64	9.07	3.78	5.28	6.14
VERMONT	172.22	67.96	2.08	65.88	26.61	11.43	11.13	4.31	6.82	4.68
VIRGINIA	91.31	72.76	5.61	67.15	36.86	15.06	37.46	27.98	9.49	11.10
WASHINGTON	110.90	65.89	4.24	61.65	41.77	19.39	28.45	18.09	10.36	10.44
WEST VIRGINIA	94.41	68.72	8.33	60.39	19.58	8.23	8.89	3.51	5.38	5.05
WISCONSIN	172.10	86.88	12.71	74.17	40.28	18.03	32.67	20.05	12.62	10.60
WYOMING	59.05	119.74	6.34	113.40	40.62	10.69	23.73	19.30	4.44	10.47

See footnotes at end of table.

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1975-76—Continued

State	Direct general expenditure--Continued					Debt outstanding at end of fiscal year		Cash and security holdings at end of fiscal year	
	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure	Total	Long-term only	Insurance trust systems	Other than insurance trust systems
UNITED STATES AVERAGE	18.00	18.45	26.61	47.84	171.60	1 118.46	1 030.98	554.68	573.41
MEDIAN STATE	14.07	18.45	24.34	35.10	158.57	947.23	920.09	385.04	521.82
ALABAMA	14.27	10.41	14.69	32.61	106.94	818.52	791.65	316.04	380.25
ALASKA	17.02	72.81	141.08	174.36	774.31	3 618.23	3 456.45	957.85	2 651.26
ARIZONA	24.20	23.28	34.84	25.63	162.26	1 044.12	1 030.89	619.82	558.49
ARKANSAS	5.34	16.58	12.32	21.55	114.90	528.88	501.71	233.85	278.94
CALIFORNIA	29.40	25.26	40.10	30.34	247.55	947.23	929.51	922.85	641.07
COLORADO	30.42	25.11	33.88	26.45	158.58	810.56	790.56	591.52	614.93
CONNECTICUT	16.85	16.98	23.34	72.51	175.48	1 601.32	1 401.15	415.91	448.09
DELAWARE	10.63	24.81	38.82	76.20	214.39	1 953.80	1 894.01	196.74	567.01
DISTRICT OF COLUMBIA	33.02	23.04	69.11	118.39	376.30	3 423.27	3 159.02	133.76	1 347.66
FLORIDA	22.75	18.00	29.14	32.23	147.59	848.02	828.56	297.97	538.28
GEORGIA	9.71	15.51	21.18	30.74	115.80	808.82	783.04	369.05	384.03
HAWAII	36.62	25.75	43.99	77.69	488.31	1 848.10	1 810.13	859.86	801.97
IDAHO	9.06	24.83	24.89	12.88	196.28	313.75	293.58	287.36	486.29
ILLINOIS	21.58	15.30	26.99	37.93	135.69	931.05	821.15	470.66	461.62
INDIANA	9.37	13.50	16.44	22.94	90.48	528.68	505.42	181.89	469.44
IOWA	15.72	18.46	24.05	18.62	113.85	458.08	447.16	310.00	459.23
KANSAS	10.42	18.72	25.14	28.62	140.64	913.27	876.90	278.10	538.94
KENTUCKY	5.92	9.23	13.90	42.60	117.20	1 192.72	1 170.35	314.41	601.14
LOUISIANA	14.03	18.35	23.11	45.03	176.05	1 130.40	1 118.68	514.40	511.71
MAINE	8.46	16.46	21.81	39.06	144.48	901.21	837.71	195.98	439.82
MARYLAND	32.60	26.95	27.23	57.76	208.56	1 404.93	1 364.25	538.37	345.76
MASSACHUSETTS	13.65	17.14	28.49	62.57	197.85	1 508.04	1 282.00	336.22	466.73
MICHIGAN	18.87	17.58	32.21	46.40	143.75	963.05	920.10	581.16	458.57
MINNESOTA	28.88	18.71	28.45	48.86	162.36	1 206.51	1 143.68	485.90	802.95
MISSISSIPPI	5.16	10.90	17.11	30.03	126.63	746.58	726.41	249.70	286.58
MISSOURI	18.01	12.01	18.16	24.75	102.81	587.30	567.34	338.41	372.52
MONTANA	11.11	35.40	28.45	24.33	193.59	616.93	612.19	425.90	971.20
NEBRASKA	14.90	19.64	24.34	25.14	136.27	1 643.81	1 555.57	181.00	786.18
NEVADA	45.46	41.34	42.96	43.72	247.74	1 103.02	1 097.52	1 289.51	691.07
NEW HAMPSHIRE	7.18	14.00	19.64	37.48	138.83	819.69	731.65	302.31	230.39
NEW JERSEY	19.58	15.79	33.09	59.93	212.62	1 227.55	1 084.36	563.75	521.82
NEW MEXICO	13.06	25.97	30.70	23.74	131.18	666.75	660.95	401.03	1 190.45
NEW YORK	21.81	20.82	34.23	141.97	300.59	2 545.75	2 084.91	1 250.60	992.11
NORTH CAROLINA	9.71	15.37	17.16	18.31	120.18	467.87	433.59	503.58	344.37
NORTH DAKOTA	13.93	19.59	17.53	22.54	238.24	548.83	541.24	214.77	951.63
OHIO	12.57	15.04	21.46	34.82	142.15	798.20	685.07	737.74	385.65
OKLAHOMA	14.15	12.27	17.18	34.69	116.04	830.33	807.55	182.32	607.02
OREGON	19.63	35.00	35.29	58.88	208.43	1 438.80	1 422.52	532.29	1 303.23
PENNSYLVANIA	13.19	17.40	24.18	62.05	154.97	1 317.13	1 249.04	487.39	376.74
RHODE ISLAND	9.66	21.32	26.12	48.91	188.59	1 083.97	952.59	412.41	387.88
SOUTH CAROLINA	6.33	13.41	15.18	29.46	172.71	761.03	746.04	430.13	361.82
SOUTH DAKOTA	10.60	24.85	27.32	13.09	194.31	327.19	322.27	192.42	592.97
TENNESSEE	14.45	11.92	17.74	35.11	103.23	961.76	922.88	312.48	418.31
TEXAS	13.41	14.74	17.23	36.25	108.30	968.70	951.59	329.24	738.54
UTAH	17.21	19.60	20.19	16.99	138.24	532.29	531.88	328.42	413.91
VERMONT	6.68	22.20	26.22	64.76	169.76	1 222.51	1 162.93	324.53	599.83
VIRGINIA	14.08	18.80	20.38	32.29	127.12	779.82	731.16	330.60	438.95
WASHINGTON	27.15	26.21	24.23	44.32	181.24	1 663.26	1 637.43	677.44	987.36
WEST VIRGINIA	7.34	17.25	16.20	41.28	161.78	968.36	938.87	411.09	573.97
WISCONSIN	20.14	18.10	24.12	32.76	119.18	767.19	745.71	683.58	458.51
WYOMING	11.40	27.38	28.89	50.45	214.55	1 178.77	1 178.71	499.49	1 254.28

Note: Because of rounding, detail may not add to totals. These amounts are 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: 1975-76

(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	256 175.8	55 589.3	107 400.7	93 185.7	21.7	41.9	36.4	[1]97 341.5	158 288.0	38.1	61.9
ALABAMA	3 358.6	942.6	1 554.4	861.5	28.1	46.3	25.7	1 704.7	1 653.9	50.8	49.2
ALASKA	1 279.3	307.8	761.7	209.8	24.1	59.5	16.4	849.1	430.2	66.4	33.6
ARIZONA	2 591.2	489.1	1 203.0	899.1	18.9	46.4	34.7	921.6	1 669.6	36.0	64.0
ARKANSAS	1 876.3	580.8	842.3	453.2	31.0	44.9	24.2	956.2	920.1	51.0	49.0
CALIFORNIA	31 801.3	6 227.4	12 310.4	13 263.5	19.6	38.7	41.7	9 447.6	22 353.7	29.7	70.3
COLORADO	3 270.3	726.9	1 288.3	1 255.0	22.2	39.4	38.4	1 236.7	2 033.6	37.8	62.2
CONNECTICUT	3 491.6	635.5	1 526.7	1 329.3	18.2	43.7	38.1	1 590.8	1 900.7	45.6	54.4
DELAWARE	798.6	173.0	471.5	154.1	21.7	59.0	19.3	443.4	355.1	55.5	44.5
DISTRICT OF COLUMBIA	1 602.4	812.4	(X)	790.0	50.2	(X)	49.8	(X)	1 602.4	(X)	100.0
FLORIDA	8 116.0	1 491.0	3 347.2	3 277.8	18.4	41.2	40.4	2 501.4	5 614.6	30.8	69.2
GEORGIA	5 031.1	1 244.3	1 946.6	1 840.2	24.7	38.7	36.6	2 180.9	2 850.2	43.3	56.7
HAWAII	1 427.8	392.6	802.3	232.8	27.5	56.2	16.3	1 076.9	350.9	75.4	24.6
IDAHO	894.0	236.0	400.9	257.2	26.4	44.8	28.8	427.7	466.3	47.8	52.2
ILLINOIS	13 031.8	2 594.2	5 493.1	4 944.5	19.9	42.2	37.9	5 281.9	7 749.9	40.5	59.5
INDIANA	5 009.6	913.4	2 381.6	1 714.6	18.2	47.5	34.2	1 948.5	3 061.1	38.9	61.1
IOWA	3 318.1	678.1	1 446.0	1 194.0	20.4	43.6	36.0	1 233.4	2 084.7	37.2	62.8
KANSAS	2 478.3	494.1	1 050.6	933.6	19.9	42.4	37.7	1 081.0	1 397.2	43.6	56.4
KENTUCKY	3 365.7	898.0	1 705.1	762.6	26.7	50.7	22.7	1 910.9	1 454.9	56.8	43.2
LOUISIANA	4 408.1	1 052.5	2 264.0	1 091.6	23.9	51.4	24.8	2 185.9	2 222.2	49.6	50.4
MAINE	1 170.8	300.2	628.6	242.0	25.6	53.7	20.7	654.9	515.9	55.9	44.1
MARYLAND	5 359.9	1 091.9	2 378.7	1 889.2	20.4	44.4	35.2	1 790.0	3 569.8	33.4	66.6
MASSACHUSETTS	7 815.9	1 711.3	3 161.1	2 943.5	21.9	40.4	37.7	3 409.4	4 406.5	43.6	56.4
MICHIGAN	11 594.1	2 667.3	4 607.0	4 319.8	23.0	39.7	37.3	4 327.0	7 267.0	37.3	62.7
MINNESOTA	5 400.9	1 114.9	2 635.0	1 651.0	20.6	48.8	30.6	2 081.8	3 319.2	38.5	61.5
MISSISSIPPI	2 257.4	651.0	1 048.4	558.0	28.8	46.4	24.7	1 058.0	1 199.5	46.9	53.1
MISSOURI	4 459.4	1 025.8	1 658.1	1 775.6	23.0	37.2	39.8	1 750.8	2 708.7	39.3	60.7
MONTANA	973.0	268.4	357.6	347.0	27.6	36.8	35.7	436.7	536.4	44.9	55.1
NEBRASKA	1 736.5	369.2	623.2	744.1	21.3	35.9	42.9	707.9	1 028.6	40.8	59.2
NEVADA	858.6	168.8	340.8	349.1	19.7	39.7	40.7	328.0	530.7	38.2	61.8
NEW HAMPSHIRE	782.1	182.7	263.0	336.4	23.4	33.6	43.0	335.4	446.7	42.9	57.1
NEW JERSEY	8 617.4	1 567.9	2 904.1	4 145.4	18.2	33.7	48.1	2 608.2	6 009.3	30.3	69.7
NEW MEXICO	1 422.2	373.0	823.5	225.7	26.2	57.9	15.9	756.8	665.4	53.2	46.8
NEW YORK	31 263.0	6 064.3	11 598.7	13 600.0	19.4	37.1	43.5	6 559.2	24 703.8	21.0	79.0
NORTH CAROLINA	4 877.1	1 179.7	2 443.3	1 254.0	24.2	50.1	25.7	1 935.9	2 941.1	39.7	60.3
NORTH DAKOTA	833.2	179.0	438.3	216.0	21.5	52.6	25.9	466.3	366.9	56.0	44.0
OHIO	10 341.5	1 983.1	4 067.5	4 290.9	19.2	39.3	41.5	3 519.7	6 821.8	34.0	66.0
OKLAHOMA	2 742.8	681.3	1 315.4	746.1	24.8	48.0	27.2	1 390.0	1 352.8	50.7	49.3
OREGON	3 063.7	789.1	1 147.7	1 126.9	25.8	37.5	36.8	1 317.3	1 746.4	43.0	57.0
PENNSYLVANIA	12 734.7	2 975.3	5 781.0	3 978.5	23.4	45.4	31.2	5 633.6	7 101.2	44.2	55.8
RHODE ISLAND	1 120.6	310.8	510.8	299.1	27.7	45.6	26.7	619.0	501.6	55.2	44.8
SOUTH CAROLINA	2 642.0	671.2	1 332.9	637.9	25.4	50.5	24.1	1 401.1	1 241.0	53.0	47.0
SOUTH DAKOTA	763.4	215.0	275.2	273.2	28.2	36.0	35.8	395.1	368.3	51.8	48.2
TENNESSEE	3 814.8	1 015.8	1 515.8	1 283.2	26.6	39.7	33.6	1 625.8	2 189.0	42.6	57.4
TEXAS	12 375.9	2 558.7	5 302.5	4 514.7	20.7	42.8	36.5	5 203.5	7 172.4	42.0	58.0
UTAH	1 360.7	381.1	604.4	375.2	28.0	44.4	27.6	691.1	669.6	50.8	49.2
VERMONT	630.0	190.4	270.0	169.6	30.2	42.8	26.9	385.1	244.9	61.1	38.9
VIRGINIA	5 070.8	1 116.3	2 326.5	1 628.0	22.0	45.9	32.1	2 202.7	2 868.0	43.4	56.6
WASHINGTON	4 537.1	959.2	2 190.3	1 387.6	21.1	48.3	30.6	1 918.6	2 618.5	42.3	57.7
WEST VIRGINIA	1 919.4	552.7	973.0	393.7	28.8	50.7	20.5	1 109.7	809.7	57.8	42.2
WISCONSIN	5 820.5	1 188.8	2 832.0	1 799.6	20.4	48.7	30.9	2 036.5	3 784.0	35.0	65.0
WYOMING	656.9	188.1	250.9	217.9	28.6	38.2	33.2	329.6	327.3	50.2	49.8

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

X Not applicable.

[1]Data not adjusted for Federal receipts of $1,331 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: 1975-76

State	General revenue per $1,000 of personal income						Direct general expenditure per $1,000 of personal income					
	Total	From Federal Government	All State and local general revenue sources	Taxes		Charges and miscellaneous general revenue	All general expenditure	Education		Highways	Public welfare	Health and hospitals
				Total	Property only			Total	Local schools only			
UNITED STATES AVERAGE	203.74	44.21	159.53	124.72	45.33	34.81	203.25	77.32	53.82	19.01	25.00	16.45
MEDIAN STATE	205.11	48.11	155.42	118.26	38.63	37.09	207.58	78.51	53.20	23.63	19.64	15.33
ALABAMA	200.16	56.18	143.99	99.43	12.53	44.56	202.76	80.79	46.18	24.72	19.52	25.73
ALASKA	384.88	92.60	292.28	217.87	120.45	74.40	353.79	111.89	80.81	57.27	14.76	12.66
ARIZONA	217.60	41.07	176.53	139.43	53.79	37.10	219.23	99.93	66.18	22.40	8.80	15.43
ARKANSAS	191.95	59.42	132.53	97.90	21.83	34.63	185.89	74.29	47.53	27.67	22.15	14.24
CALIFORNIA	228.23	44.69	183.54	148.92	64.13	34.62	220.57	82.12	56.08	12.00	33.04	16.54
COLORADO	215.60	47.92	167.68	123.97	46.20	43.71	215.30	94.05	62.25	21.73	20.08	15.39
CONNECTICUT	161.77	29.44	132.32	112.33	53.28	19.99	157.67	57.86	44.56	12.11	18.93	8.96
DELAWARE	204.34	44.26	160.08	114.42	19.38	45.66	204.75	84.35	51.69	20.85	17.73	9.81
DISTRICT OF COLUMBIA	289.03	146.54	142.49	117.01	26.53	25.48	263.75	59.60	49.82	13.16	49.40	21.74
FLORIDA	172.48	31.69	140.79	101.26	34.25	39.54	180.10	67.23	49.80	15.91	10.33	19.54
GEORGIA	200.82	49.67	151.15	108.85	35.30	42.31	192.61	70.37	49.87	19.90	19.65	28.53
HAWAII	251.63	69.20	182.44	146.12	27.13	36.32	276.15	75.32	44.31	27.10	28.92	18.40
IDAHO	211.15	55.73	155.42	115.87	37.31	39.55	215.62	80.87	54.92	34.99	17.65	16.40
ILLINOIS	172.23	34.28	137.94	114.18	42.14	23.76	174.46	69.00	48.80	18.85	24.41	10.78
INDIANA	166.86	30.42	136.44	103.86	39.89	32.57	160.05	73.00	47.43	18.45	14.29	15.50
IOWA	190.26	38.88	151.38	115.30	45.68	36.08	188.93	78.49	53.94	31.87	19.82	13.98
KANSAS	181.49	36.18	145.31	110.18	46.36	35.13	184.22	73.09	48.25	26.33	18.63	17.50
KENTUCKY	203.48	54.29	149.19	113.71	21.71	35.48	194.25	76.65	45.47	27.74	24.92	11.16
LOUISIANA	237.11	56.61	180.50	126.00	18.65	54.50	230.04	79.56	55.25	34.54	21.89	20.15
MAINE	230.88	59.20	171.68	141.67	62.67	30.01	213.54	79.88	57.94	27.49	30.24	9.60
MARYLAND	202.01	41.15	160.85	127.17	37.38	33.68	210.29	80.72	56.88	19.21	19.31	14.15
MASSACHUSETTS	219.74	48.11	171.63	147.43	70.31	24.20	205.52	70.92	57.16	13.75	33.97	14.99
MICHIGAN	205.11	47.19	157.92	120.64	52.22	37.28	210.59	84.76	59.28	16.05	33.46	16.66
MINNESOTA	236.96	48.92	188.04	143.11	44.22	44.93	237.00	95.50	64.85	26.85	31.79	16.16
MISSISSIPPI	237.53	68.50	169.03	120.42	27.14	48.60	238.19	89.91	56.60	40.50	21.92	25.74
MISSOURI	169.92	39.09	130.83	103.81	35.48	27.02	164.73	67.10	48.20	20.31	15.99	15.14
MONTANA	240.02	66.21	173.81	131.67	65.06	42.14	234.06	100.38	72.98	37.96	16.08	13.28
NEBRASKA	185.05	39.34	145.71	108.83	52.76	36.87	175.03	72.08	50.03	26.89	13.92	15.39
NEVADA	218.20	42.89	175.31	127.16	42.17	48.14	220.54	71.28	50.31	25.40	13.13	20.76
NEW HAMPSHIRE	179.97	42.04	137.93	108.08	65.80	29.84	196.83	73.74	50.45	30.55	23.40	11.01
NEW JERSEY	175.22	31.86	143.34	118.26	66.60	25.08	178.95	65.78	50.85	12.71	22.56	9.33
NEW MEXICO	259.72	68.12	191.60	127.57	21.86	64.03	238.10	105.76	70.57	31.10	17.60	19.04
NEW YORK	262.81	50.98	211.83	173.29	62.60	38.54	263.82	78.51	58.23	12.71	42.73	27.02
NORTH CAROLINA	180.66	43.70	136.96	106.82	26.38	30.14	187.53	83.11	53.38	21.03	15.33	17.31
NORTH DAKOTA	228.16	49.00	179.16	117.42	37.38	61.74	207.58	83.59	50.73	38.29	13.77	7.40
OHIO	165.51	31.80	133.70	100.17	38.24	33.53	176.44	71.10	51.96	15.82	20.64	14.32
OKLAHOMA	192.65	47.85	144.80	102.92	24.06	41.88	184.78	74.06	45.99	20.82	23.66	15.88
OREGON	232.08	59.77	172.31	124.10	58.74	48.21	239.02	96.85	64.21	23.63	23.45	12.61
PENNSYLVANIA	181.16	42.32	138.83	115.40	29.63	23.43	187.85	68.77	50.58	19.29	29.02	11.82
RHODE ISLAND	207.02	57.41	149.61	121.68	50.37	27.93	205.67	74.29	48.74	10.96	35.74	14.98
SOUTH CAROLINA	203.02	51.57	151.44	107.06	25.33	44.38	211.30	87.19	54.03	16.36	16.02	26.70
SOUTH DAKOTA	226.87	63.89	162.98	121.57	58.73	41.41	231.13	92.13	61.00	42.92	20.50	11.20
TENNESSEE	186.08	49.55	136.53	101.37	26.62	35.16	192.19	72.49	45.43	26.33	18.68	20.13
TEXAS	179.61	37.14	142.48	105.35	38.63	37.13	173.90	77.47	53.11	17.13	15.70	15.49
UTAH	229.20	64.19	165.00	122.56	35.50	42.44	231.26	117.90	74.60	26.37	17.31	14.47
VERMONT	269.70	81.51	188.19	151.19	62.74	36.99	254.43	101.37	62.05	34.13	35.09	13.85
VIRGINIA	176.49	38.85	137.63	106.69	30.23	30.94	179.10	73.11	50.17	22.41	15.99	12.74
WASHINGTON	204.76	43.29	161.47	118.67	38.46	42.80	197.63	83.98	53.20	19.11	18.08	10.74
WEST VIRGINIA	216.46	62.33	154.13	119.95	21.76	34.18	214.48	77.46	58.49	44.87	19.39	14.11
WISCONSIN	222.93	45.53	177.40	139.56	50.95	37.84	218.20	92.77	59.63	23.95	30.38	15.34
WYOMING	286.36	81.99	204.37	143.92	59.78	60.45	275.61	106.09	71.62	68.03	10.04	20.36

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: 1975-76

(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	156 812.9	89 255.5	67 557.4	255 551.3	95 831.6	159 719.7	116 466.0	32 855.5	83 610.5	56.9	37.5	28.2
ALABAMA	1 668.3	1 243.3	425.0	3 402.1	1 694.8	1 707.2	1 447.2	558.3	888.9	74.5	49.8	38.6
ALASKA	724.2	598.8	125.4	1 176.0	750.3	425.7	492.9	282.7	210.2	82.7	63.8	57.4
ARIZONA	1 660.4	1 017.7	642.7	2 610.6	906.9	1 703.7	1 302.4	399.2	903.2	61.3	34.7	30.6
ARKANSAS	956.9	725.1	231.9	1 817.1	916.4	900.7	717.3	284.4	432.9	75.8	50.4	39.7
CALIFORNIA	20 749.5	10 761.2	9 988.3	30 733.6	8 927.3	21 806.3	15 462.6	3 443.1	12 019.6	51.9	29.0	22.3
COLORADO	1 880.4	964.4	916.0	3 265.7	1 135.2	2 130.5	1 569.2	519.8	1 049.4	51.3	34.8	33.1
CONNECTICUT	2 424.5	1 263.8	1 160.7	3 403.2	1 478.2	1 925.0	1 479.5	461.4	1 018.1	52.1	43.4	31.2
DELAWARE	447.1	358.6	88.6	800.2	440.8	359.4	333.2	148.4	184.8	80.2	55.1	44.5
DISTRICT OF COLUMBIA	648.7	(X)	648.7	1 462.2	(X)	1 462.2	842.1	(X)	842.1	(X)	(X)	(X)
FLORIDA	4 764.6	2 935.5	1 829.1	8 474.6	2 650.6	5 824.0	4 083.3	1 035.9	3 047.4	61.6	31.3	25.4
GEORGIA	2 726.8	1 676.0	1 050.8	4 825.4	2 012.0	2 813.4	2 328.7	794.4	1 534.3	61.5	41.7	34.1
HAWAII	829.1	639.2	189.9	1 566.9	1 199.8	367.1	571.4	440.4	131.0	77.1	76.6	77.1
IDAHO	490.6	328.8	161.8	912.9	435.1	477.8	388.1	158.1	230.0	67.0	47.7	40.7
ILLINOIS	8 639.8	4 782.9	3 856.9	13 200.8	5 281.8	7 919.0	6 136.9	1 362.5	4 774.4	55.4	40.0	22.2
INDIANA	3 118.3	1 915.6	1 202.8	4 805.2	1 843.1	2 962.0	2 420.8	726.8	1 694.1	61.4	38.4	30.0
IOWA	2 010.8	1 199.5	811.3	3 295.0	1 278.4	2 016.6	1 375.4	460.5	914.9	59.7	38.8	33.5
KANSAS	1 504.4	853.9	650.5	2 515.5	1 036.7	1 478.8	1 118.2	406.2	712.0	56.8	41.2	36.3
KENTUCKY	1 880.8	1 403.7	477.1	3 213.0	1 845.7	1 367.3	1 263.6	570.7	692.9	74.6	57.4	45.2
LOUISIANA	2 342.4	1 655.6	686.8	4 276.6	2 089.5	2 187.2	1 796.9	659.5	1 137.4	70.7	48.9	36.7
MAINE	718.4	530.6	187.9	1 082.8	547.2	535.6	462.3	179.8	282.4	73.9	50.5	38.9
MARYLAND	3 374.3	1 959.8	1 414.5	5 579.6	1 987.1	3 592.5	2 537.4	856.1	1 681.2	58.1	35.6	33.7
MASSACHUSETTS	5 243.8	2 727.6	2 516.3	7 309.8	3 007.4	4 302.4	3 267.3	755.1	2 512.3	52.0	41.1	23.1
MICHIGAN	6 819.3	3 769.5	3 049.8	11 903.7	4 512.9	7 390.8	5 558.9	1 481.1	4 077.7	55.3	37.9	26.6
MINNESOTA	3 261.9	2 218.9	1 043.0	5 401.9	1 878.3	3 523.6	2 476.2	803.1	1 673.0	68.0	34.8	32.4
MISSISSIPPI	1 144.5	874.2	270.3	2 263.8	1 060.9	1 202.8	880.2	285.3	594.9	76.4	46.9	32.4
MISSOURI	2 724.4	1 443.8	1 280.6	4 323.1	1 707.1	2 616.0	2 022.0	596.1	1 425.9	53.0	39.5	29.5
MONTANA	533.8	277.7	256.0	948.9	432.3	516.6	442.3	174.3	267.9	52.0	45.6	39.4
NEBRASKA	1 021.3	489.4	531.9	1 642.5	645.8	996.7	841.0	259.8	581.2	47.9	39.3	30.9
NEVADA	500.4	293.9	206.5	867.8	327.0	540.8	400.3	134.1	266.2	58.7	37.7	33.5
NEW HAMPSHIRE	469.7	183.8	285.9	855.4	400.6	454.8	349.6	133.4	216.1	39.1	46.8	38.2
NEW JERSEY	5 816.2	2 292.4	3 523.7	8 800.8	2 874.9	5 925.9	3 908.8	852.6	3 056.3	39.4	32.7	21.8
NEW MEXICO	698.6	575.1	123.5	1 303.8	627.3	676.5	578.3	239.2	339.1	82.3	48.1	41.4
NEW YORK	20 614.6	9 780.1	10 834.5	31 383.1	7 742.1	23 641.0	13 538.9	2 577.6	10 961.3	47.4	24.7	19.0
NORTH CAROLINA	2 883.6	2 060.0	823.6	5 062.4	2 066.2	2 996.1	2 244.2	795.2	1 449.0	71.4	40.8	35.4
NORTH DAKOTA	428.8	287.4	141.4	758.1	388.8	369.3	305.5	134.4	171.1	67.0	51.3	44.0
OHIO	6 262.1	3 310.7	2 951.4	11 029.8	3 791.1	7 238.7	4 774.9	1 127.7	3 647.2	52.9	34.4	23.6
OKLAHOMA	1 465.3	1 000.2	465.1	2 630.7	1 276.1	1 354.6	1 137.1	418.3	718.8	68.3	48.5	36.8
OREGON	1 638.2	825.8	812.4	3 155.3	1 361.4	1 793.9	1 500.6	499.0	1 001.5	50.4	43.1	33.3
PENNSYLVANIA	8 112.5	5 127.0	2 985.5	13 205.1	5 934.3	7 270.8	5 609.8	1 811.7	3 798.1	63.2	44.9	32.3
RHODE ISLAND	658.7	388.7	269.9	1 113.3	613.7	499.6	455.3	192.3	263.1	59.0	55.1	42.2
SOUTH CAROLINA	1 393.2	1 042.5	350.8	2 749.8	1 502.5	1 247.4	1 154.5	478.2	676.3	74.8	54.6	41.4
SOUTH DAKOTA	409.1	192.1	216.9	777.8	402.1	375.7	317.5	122.9	194.7	47.0	51.7	38.7
TENNESSEE	2 078.2	1 273.2	805.0	3 940.0	1 775.8	2 164.2	1 766.7	561.1	1 205.6	61.3	45.1	31.8
TEXAS	7 258.6	4 214.3	3 044.3	11 982.2	4 669.8	7 312.4	5 854.6	1 625.1	4 229.5	58.1	39.0	27.8
UTAH	727.7	474.6	253.1	1 373.0	661.9	711.1	607.5	263.8	343.7	65.2	48.2	43.4
VERMONT	353.2	205.3	147.9	594.4	363.2	231.2	240.0	110.0	130.0	58.1	61.1	45.8
VIRGINIA	3 065.5	1 822.3	1 243.1	5 145.8	2 139.2	3 006.6	2 368.4	853.3	1 515.0	59.4	41.6	36.0
WASHINGTON	2 629.6	1 848.1	781.5	4 379.2	1 904.2	2 474.9	2 229.5	754.9	1 474.5	70.3	43.5	33.9
WEST VIRGINIA	1 063.6	828.8	234.8	1 901.8	1 092.7	809.1	675.7	283.0	392.7	77.9	57.5	41.9
WISCONSIN	3 643.7	2 421.1	1 222.6	5 697.0	1 908.5	3 788.5	2 576.6	685.6	1 891.1	66.4	33.5	26.6
WYOMING	330.2	193.1	137.1	632.2	306.8	325.4	254.4	99.1	155.3	58.5	48.5	38.9

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

X Not applicable.

Table 26. **Population and Personal Income: 1975-76**

State	Total population, excluding Armed Forces overseas (thousands)		Personal income calendar year 1975[2]	
	July 1, 1976 (provisional estimates)[1]	July 1, 1975 (provisional estimates)[1]	Amount (millions of dollars)	Per capita
ALL STATES.	214 659	211 382	1 257 354	5 902
ALABAMA	3 665	3 615	16 779	4 643
ALASKA.	382	365	3 324	9 448
ARIZONA	2 270	2 212	11 908	5 355
ARKANSAS.	2 109	2 110	9 775	4 620
CALIFORNIA. . . .	21 520	21 198	139 337	6 593
COLORADO.	2 583	2 541	15 168	5 985
CONNECTICUT . . .	3 117	3 100	21 584	6 973
DELAWARE.	582	579	3 908	6 748
DISTRICT OF COLUMBIA	702	716	5 544	7 742
FLORIDA	8 421	8 277	47 055	5 638
GEORGIA	4 970	4 931	25 052	5 086
HAWAII.	887	868	5 674	6 658
IDAHO	831	813	4 234	5 159
ILLINOIS.	11 229	11 197	75 666	6 789
INDIANA	5 302	5 313	30 023	5 653
IOWA.	2 870	2 861	17 440	6 077
KANSAS.	2 310	2 280	13 655	6 023
KENTUCKY.	3 428	3 387	16 541	4 871
LOUISIANA	3 841	3 806	18 591	4 904
MAINE	1 070	1 058	5 071	4 786
MARYLAND.	4 144	4 122	26 533	6 474
MASSACHUSETTS . .	5 809	5 814	35 568	6 114
MICHIGAN.	9 104	9 111	56 526	6 173
MINNESOTA	3 965	3 921	22 793	5 807
MISSISSIPPI . . .	2 354	2 341	9 504	4 052
MISSOURI . . .	4 778	4 767	26 244	5 510
MONTANA. . . .	753	746	4 054	5 422
NEBRASKA . . .	1 553	1 544	9 384	6 087
NEVADA	610	590	3 935	6 647
NEW HAMPSHIRE.	822	812	4 346	5 315
NEW JERSEY . .	7 336	7 333	49 181	6 722
NEW MEXICO . .	1 168	1 144	5 476	4 775
NEW YORK . . .	18 084	18 076	118 958	6 564
NORTH CAROLINA	5 469	5 441	26 995	4 952
NORTH DAKOTA .	643	637	3 652	5 737
OHIO	10 690	10 735	62 514	5 810
OKLAHOMA . . .	2 766	2 715	14 237	5 250
OREGON	2 329	2 284	13 201	5 769
PENNSYLVANIA .	11 862	11 860	70 296	5 943
RHODE ISLAND .	927	931	5 413	5 841
SOUTH CAROLINA	2 848	2 816	13 014	4 618
SOUTH DAKOTA .	686	681	3 365	4 924
TENNESSEE. . .	4 214	4 173	20 501	4 895
TEXAS.	12 487	12 238	68 903	5 631
UTAH	1 228	1 203	5 937	4 923
VERMONT. . . .	476	472	2 336	4 960
VIRGINIA . . .	5 032	4 981	28 732	5 785
WASHINGTON . .	3 612	3 559	22 158	6 247
WEST VIRGINIA.	1 821	1 799	8 867	4 918
WISCONSIN. . .	4 609	4 589	26 109	5 669
WYOMING. . . .	390	376	2 294	6 131

[1]Bureau of the Census, Current Population Reports, Series P-25, No. 642, December 1976.
[2]U.S. Department of Commerce, Survey of Current Business, August 1976.

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 1976.

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 non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. 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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