GOVERNMENTAL FINANCES IN 1976-77

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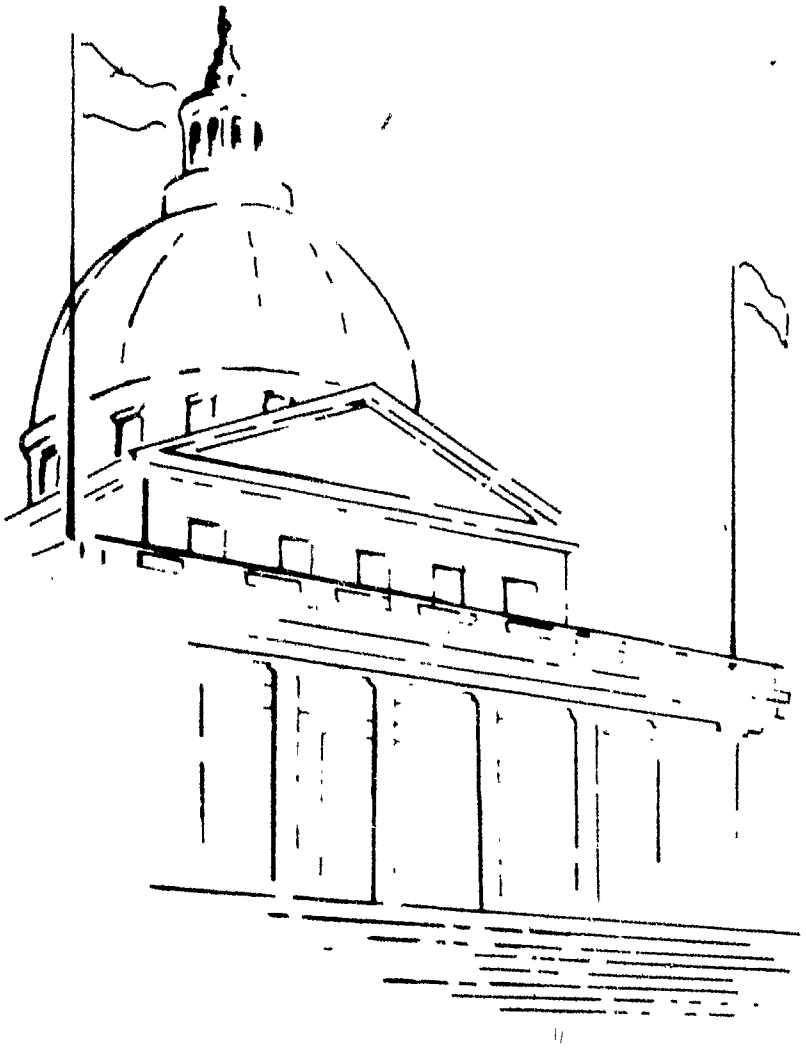

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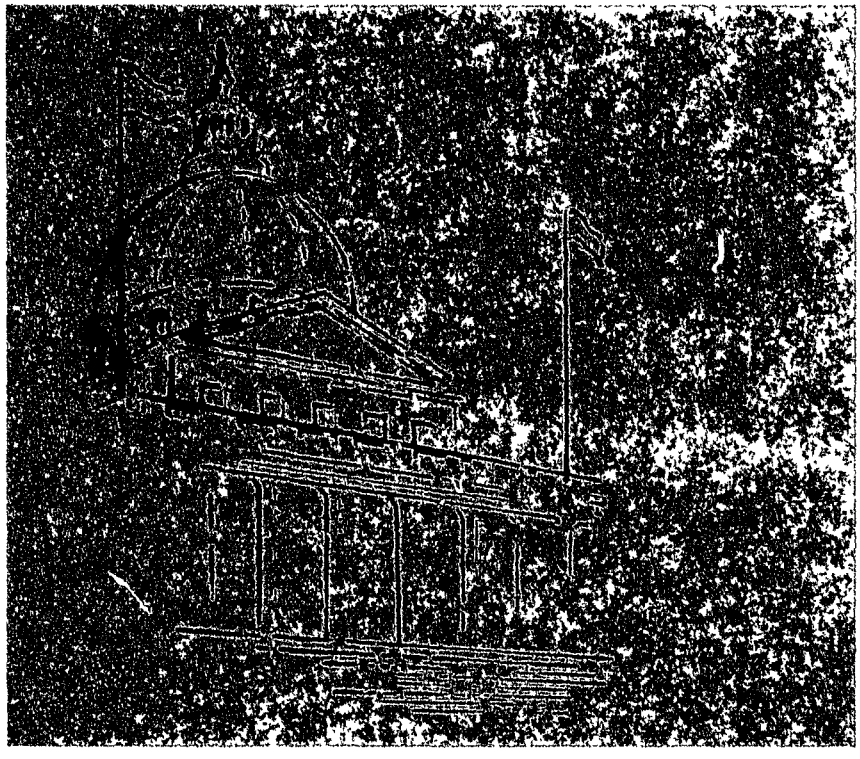

GOVERNMENTAL FINANCES IN 1976-77

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INTRODUCTION

Total Federal, State, and local governmental revenue from all sources amounted to $657.3 billion for fiscal 1976-77, up $86.1 billion from the prior year. Tax revenues collected by all governments in 1976-77 came to $419.7 billion, as compared to $358.2 billion for 1975-76.[1]

Governmental expenditures in fiscal 1976-77 were $680.3 billion, up $55.3 billion from the prior year sum of $625.1 billion.

[1]The financial statistics for 1976-77 relate to governmental fiscal years which ended June 30, 1977, or at some date within the 12 previous months. The following governments are exceptions, and are included as though they were part of the June 30 group: States of Alabama (including school districts) and Michigan, ending September 30; New York state, ending March 31; and state of Texas (including school districts), ending August 31.

Indebtedness of all governments at the end of fiscal 1976-77 was $966.7 billion, including a Federal gross debt (as of September 30, 1977) of $709.1 billion. State and local government debt increased $17.0 billion during fiscal 1976-77 to a record total of $257.5 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: 1976-77

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	657,321	383,524	204,475	196,321	100.0	100.0	100.0	100.0	15.1	18.1	11.4
Intergovernmental revenue	(1)	1,375	48,676	76,948	(1)	0.4	23.8	39.2	(1)	3.3	12.6
Revenue from own sources	657,321	382,149	155,799	119,373	100.0	99.6	76.2	60.8	15.1	18.1	11.1
General revenue from own sources	506,862	283,641	121,191	102,031	77.1	74.0	59.3	52.0	15.6	19.3	11.3
Taxes	419,721	243,842	101,085	74,794	63.9	63.6	49.4	38.1	17.2	21.1	12.2
Charges and miscellaneous general revenue	87,142	39,799	20,106	27,237	13.3	10.4	9.8	13.9	8.8	9.6	8.2
Current charges	56,828	25,083	12,768	18,977	8.6	6.5	6.2	9.7	9.6	11.3	8.3
All other	30,313	14,716	7,338	8,259	4.6	3.8	3.6	4.2	7.4	6.9	7.9
Utility revenue	14,191	-	-	14,191	2.2	-	-	7.2	12.9	-	12.9
Liquor stores revenue	2,612	-	2,244	368	0.4	-	1.1	0.2	2.3	-	2.3
Insurance trust revenue	133,656	98,508	32,365	2,783	20.3	25.7	15.8	1.4	13.5	14.8	9.9

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

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

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

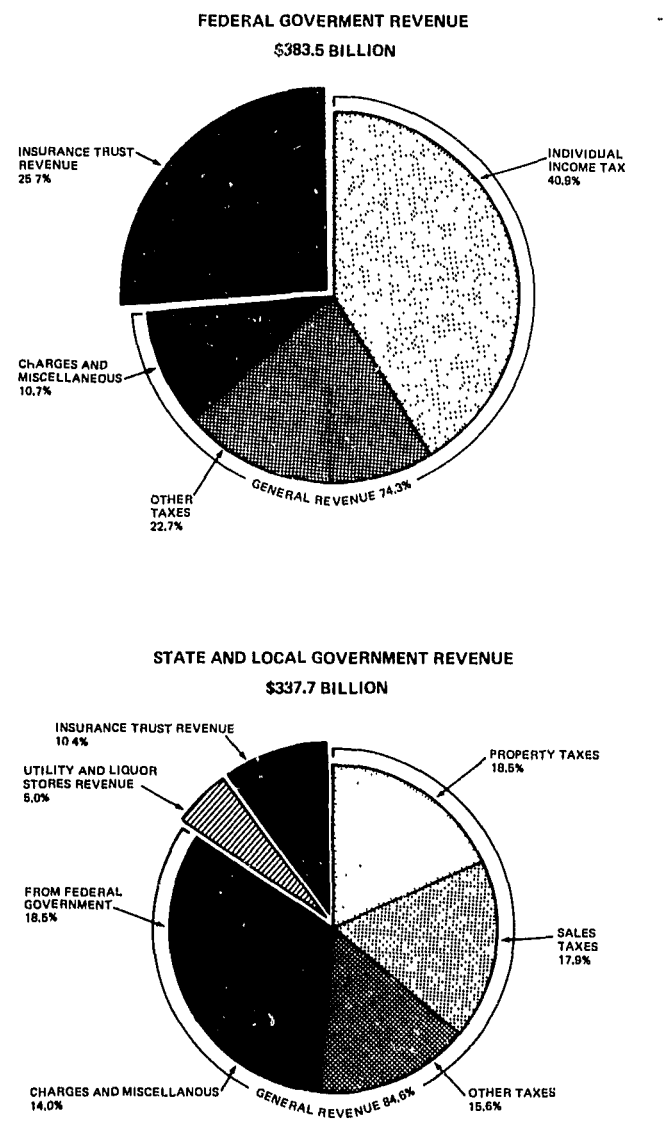
The national totals of governmental revenue, presented by level of government in table 5 and summarized in table A, include a basic distinction between intergovernmental revenue and revenue from "own sources" of the several levels of government. Revenue from "own sources" was distributed among the several levels of government for fiscal year 1976-77 in the table below.

Level of government	Amount (millions of dollars)	Percent
Total revenue.....	657,321	100.0
Federal.....	382,149	58.1
State.....	155,799	23.7
Local.....	119,373	18.2

The distribution of revenue below in terms of final recipient level of government shows the effect of intergovernmental transfers. Total local revenue is increased from 18.2 percent to 29.5 percent of all revenue if allowance is made for intergovernmental revenue from Federal and State sources.

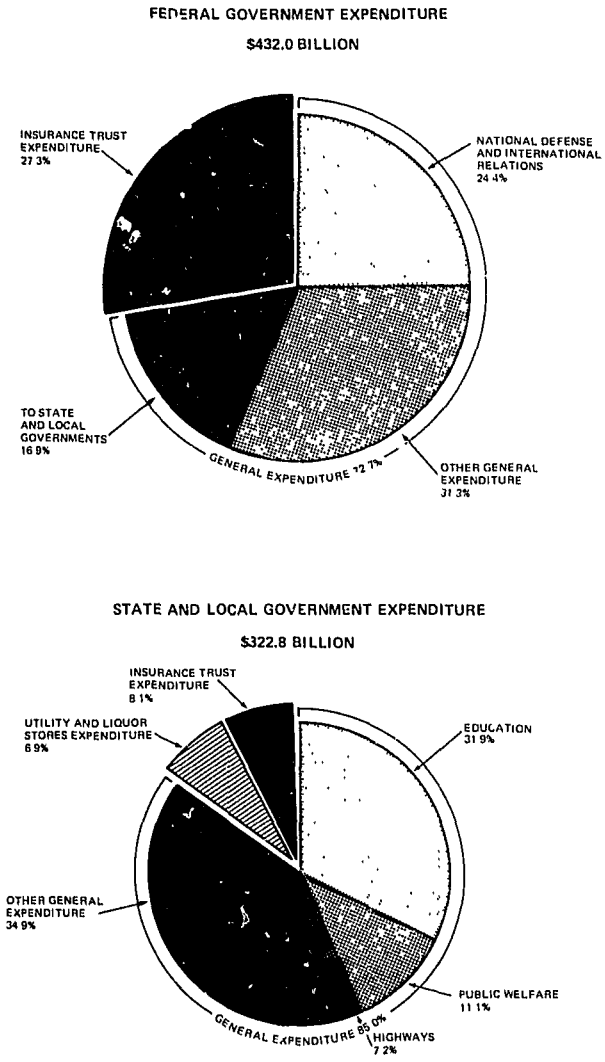
Level of government	Amount (millions of dollars)	Percent
Total revenue.....	657,321	100.0
Federal.....	320,949	48.8
State.....	142,789	21.7
Local.....	193,584	29.5

Figure 1. Total Revenue by Major Financial Sectors for the Federal Government and for State and Local Governments: 1976-77



The Federal General Revenue Sharing program represented an important source of State and local revenue in fiscal 1976-77. Total funds distributed to States in this program amounted to $2.3 billion; an additional $4.5 billion was paid to local governments (cities, towns, townships, and counties) in fiscal 1976-77 (see tables 2 and 7).

Figure 2. Expenditure by Major Financial Sectors for the Federal Government and for State and Local Governments: 1976-77



GENERAL REVENUE

Taxes show marked differences of emphasis among the three levels of government (refer to table B, page 4 and table 5). While individual and corporate income taxes provide the major Federal income sources, local governments rely primarily on property tax revenues. State governments rely on a combination of general and selective sales and gross receipts taxes for more than half of their tax revenue.

Of the total national tax yield, 58.1 percent was collected by the Federal Government, 24.1 percent by State governments, and 17.8 percent by local governments.

More recent estimated national State-local tax aggregates for the 12 months ending June 30, 1978 are shown below (from Bureau of the Census, **Quarterly Summary of State and Local Tax Revenue**, April-June 1978).

Level of government	Amount (millions of dollars)	Percent
All State and local taxes....	192,179	100.0
State.....	112,860	58.7
Local.....	79,319	41.3
By type of tax:		
Property.....	66,003	34.3
Other than property.....	126,176	65.7
General sales and gross receipts.....	41,458	21.6
Motor fuel sales.....	9,544	5.0
Individual income.....	33,224	17.3
Motor vehicle and operators' licenses.....	5,147	2.7
Corporation net income...	10,711	5.6
All other.....	26,092	13.6

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

The major source of Federal current charges revenue was postal receipts, which provided 49.4 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 (21.4 percent), and "natural resources" charges, mainly from agricultural product sales (17.9 percent of total Federal charges).

State and local government amounts from current charges are derived mainly from higher education institutional fees and charges (24.3 percent), hospital charges (25.5 percent), school lunch sales (5.1 percent), and sewerage charges (7.8 percent).

Interest earnings comprised the major part (38.5 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 5, 9, and 20. 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 22 and 23) 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 20.3 percent of all government revenue. Such revenue consists primarily (93.8 percent) of employer and employee payments; the remainder (6.2 percent) consists of investment earnings of State and local government trust systems. Insurance trusts administered by the Federal government received 73.7 percent of total governmental insurance trust receipts; State funds accounted for 24.2 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 22 and **State Government Finances in 1977** for further details).

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 1976-77:

Level of government	Amount (millions of dollars)	Percent
Total expenditure.....	680,329	100.0
Federal.....	358,935	52.8
State.....	128,778	18.9
Local.....	192,616	28.3

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

Level of government	Amount (millions of dollars)	Percent
Total expenditure.....	680,329	100.0
Federal.....	430,594	63.3
State.....	137,683	20.2
Local.....	112,052	16.5

Table B. **Tax Revenue: 1976-77**

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...	419,721	243,842	101,085	74,794	100.0	100.0	100.0	100.0	17.2	21.1	12.2
Income.....	250,036	211,617	34,667	3,752	59.6	86.8	34.3	5.0	22.1	22.3	20.6
Individual.....	185,970	156,725	25,493	3,752	44.3	64.3	25.2	5.0	19.1	19.1	19.0
Corporation.....	64,066	54,892	9,174	(1)	15.3	22.5	9.1	(1)	31.6	32.6	26.1
Property.....	62,535	-	2,260	60,275	14.9	-	2.2	80.6	9.7	-	9.7
Sales, gross receipts, and customs	83,775	23,180	52,362	8,232	20.0	9.5	51.8	11.0	9 8	6.7	11.1
Customs duties....	5,394	5,394	-	-	1.3	2.2	-	-	20.0	20.0	-
General sales and gross receipts...	36,313	-	30,896	5,417	8.7	-	30.6	7.2	13.3	-	13.3
Selective sales and gross receipts.....	42,068	17,786	21,466	2,815	10.0	7.3	21.2	3.8	5.9	3.3	7.9
All other.....	23,375	9,045	11,796	2,534	5.6	3.7	11.7	3.4	16.4	35.3	6.8

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

- Represents zero or rounds to zero.

[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 53.8 percent of direct governmental expenditures during fiscal 1976-77. About 55.3 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 11.0 percent of direct governmental expenditures during fiscal 1976-77. 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 7.2 percent of direct governmental expenditure during fiscal 1976-77. The Federal government made 73.2 percent of total outlays with State governments making 15.5 percent and local governments the remaining 11.4 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 71.9 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 21.2 percent of all governmental expenditures in fiscal 1976-77 and largely consisted of Federal payments (81.9 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 29.8 percent of all governmental expenditure, with local governments accounting for the largest percentage (44.3), the Federal government for 38.0 percent, and State governments accounting for the remaining

Table C. Governmental Expenditure, by Character and Object: 1976-77

Item	Amount (millions of dollars)				Percent				Percent increase or decrease (-) from prior fiscal year		
	All governments	Federal	State	Local	All governments	Federal	State	Local	All governments	Federal	State and local
Total expenditure.....	680,329	431,980	191,380	194,775	100.0	100.0	100.0	100.0	8.8	10.5	6.1
Intergovernmental expenditure.....	(1)	73,045	62,460	2,159	(1)	16.9	32.6	1.1	(1)	5.8	17.5
Direct expenditure..	680,329	358,935	128,778	192,616	100.0	83.1	67.3	98.9	8.8	11.5	6.1
Current operation.	366,207	141,966	75,775	148,466	53.8	32.9	39.6	76.2	9.2	8.4	9.7
Capital outlay....	74,893	29,997	16,885	28,011	11.0	6.9	3.9	14.4	4.6	19.5	-3.5
Assistance and subsidies.....	48,863	35,760	7,556	5,548	7.2	8.3	4.0	2.8	2.4	1.5	4.9
Interest on debt..	46,288	33,276	5,136	7,876	6.8	7.7	2.7	4.0	12.9	13.5	11.4
Insurance benefits and repayments...	144,077	117,936	23,426	2,715	21.2	27.3	12.2	1.4	11.4	16.3	-6.5
Exhibit: Expenditure for personal services.....	202,541	77,016	35,780	89,745	29.8	17.8	18.7	46.1	8.4	9.5	7.8

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

- Represents zero or rounds to zero.

[1]Net of duplicative intergovernmental transactions.

17.7 percent. Federal military personnel allowances account for 28.6 percent of Federal personal services outlays. Local school payments to personnel make up the largest segment (52.7 percent) of local government payroll costs, while institutions of higher education contribute the largest proportion (35.0 percent) of State personal services expenditures (see table 16).

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 9) 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 1975-76.

General expenditure

Direct and intergovernmental general expenditures are reported in table 10 by governmental type and by major function. Table 11 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 a most significant general expenditure functional category, amounting to 20.5 percent of all general expenditures. Federal payments in this area, accounting for 33.6 percent of Federal general expenditures, are mainly for military functions (see table 12). 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
1976-77.....	33.6	20.5
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	25.7

Education ranks first in governmental expenditure, amounting to 21.5 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 12). State intergovernmental payments, including Federal amounts channeled through the States, provided 48.8 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.....	18,041	64,037	76,064
Intergovernmental expenditure.....	10,205	36,964	331
Direct expenditure.	7,836	27,073	75,733
Local schools....	-	651	70,692
Institutions of higher education	-	21,166	5,039
Other.....	7,836	5,257	2

- 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 5), and payments for health, recreation, and library services administered by local school systems. As indicated by table 14, 8.4 percent of local school expenditure is for capital outlay, mainly for new construction. Local school system expenditures exclude interest payments (reported under "interest on general debt"), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under "employee-retirement expenditures").

Natural resources include expenditures for conservation and development of agricultural, forest, mineral, and similar resources. Federal government payments, accounting for 79.0 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 4.9 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 10). State and local government capital outlays for highway facilities decreased 12.0 percent from the prior year amount of $14.2 billion to $12.5 billion for fiscal 1976-77, reflecting reduced Federal highway aid for State and local government highway construction.

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

Item	Federal	State	Local
Total highway expenditure.....	6,431	17,496	9,275
Intergovernmental expenditure.....	6,173	3,631	35
Direct expenditure.....	258	13,865	9,239
Capital outlay.....	68	9,370	3,035
Construction.....	65	8,573	2,502
Other capital outlay.....	3	798	533
Current operation....	190	4,495	6,204

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

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

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

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

Table D. **Governmental Expenditure by Function: 1976-77**

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.....	680,329	100.0	(X)	8.8	10.5	6.1
Direct general expenditure.....	514,001	75.6	100.0	8.0	11.5	6.8
National defense and international relations.....	105,596	15.5	20.5	7.8	7.8	(X)
All other general expenditure.....	408,405	60.0	79.5	8.7	12.7	6.8
Education.....	110,643	16.3	21.5	4.1	-13.3	5.8
Public welfare.....	49,468	7.3	9.6	9.6	8.9	10.0
Interest on general debt.....	44,670	6.6	8.7	12.9	13.5	11.0
Health and hospitals.....	30,050	4.4	5.8	9.0	9.0	9.0
Highways.....	23,362	3.4	4.5	-3.5	-12.2	-3.4
Natural resources.....	23,798	3.5	4.6	22.8	27.8	7.3
Postal service.....	14,641	2.2	2.8	6.5	6.5	(X)
Police protection.....	11,723	1.7	2.3	9.2	11.5	8.9
Veterans' services, n.e.c.....	10,219	1.5	2.0	9.3	9.4	-12.9
Sanitation.....	8,873	1.3	1.7	7.7	(X)	7.7
Local fire protection.....	4,293	0.6	0.8	10.1	(X)	10.1
Other functions.....	76,665	11.3	14.9	9.3	9.2	9.5
Utility expenditure.....	20,108	3.0	(X)	15.2	(X)	15.2
Liquor stores expenditure.....	2,143	0.3	(X)	2.5	(X)	2.5
Insurance trust expenditure.....	144,076	21.2	(X)	10.5	16.3	-9.8

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 1976-77 are shown below (in millions of dollars).

Item	Federal	State	Local
Total public welfare expenditure	34,424	32,779	12,499
Intergovernmental expenditure	19,520	10,133	581
Direct expenditure	14,904	22,646	11,918
Categorical cash assistance	6,151	5,308	4,784
Other cash assistance	1,000	511	764
Other public welfare	7,753	16,827	6,370

Public welfare expenditure by all governments totaled $49.5 billion in fiscal 1976-77, an increase of $4.3 billion or 9.6 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 12). Other Federal payments for veterans have been included under other major functional headings, as shown in table 12.

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 5.

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

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

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

Other general expenditure accounts for the remaining 14.9 percent of all general government expenditure in fiscal 1976-77 as indicated by purpose in the table below.

Item	Amount (millions of dollars)	Percent of all direct general expenditure
General control	7,537	1.5
Financial administration	7,202	1.4
Housing and urban renewal	5,622	1.1
Correction	4,592	0.9
Parks and recreation	3,871	0.8
Space research and technology	4,008	0.8
Social insurance administration	3,691	0.7
Air transportation	3,348	0.7
General public buildings (State-local)	2,409	0.5
Water transport and terminals	2,342	0.5
Libraries	1,259	0.2
All other and unallocable	30,785	6.0

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 11. 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 22.

Utility and liquor stores expenditure

State and local liquor stores and local water, electric, gas, and transit systems expenditures, as shown in tables 9 and 20, 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 $966.7 billion at the end of fiscal 1976-77. Federal indebtedness on September 30, 1977 was $709.1 billion, of which $157.3 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 17), 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 or decrease (-) from 1975-76
Debt outstanding, total.....	257,532	7.1
Long-term.....	244,147	10.1
Full faith and credit.....	137,749	5.1
Nonguaranteed.....	106,398	17.3
Short-term.....	13,385	-28.7
Net long-term debt outstanding	212,333	8.5

[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 18 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 23. 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 1975-76
Total.....	272,028	100.0	11.8
Insurance trust systems.....	133,662	49.1	11.2
Unemployment compensation.....	4,968	1.8	11.9
Employee retirement	123,481	45.4	10.9
Other.....	5,213	1.9	17.3
Other than insurance trust systems.....	138,366	50.9	12.4
Cash and deposits..	65,482	24.1	13.3
Federal securities.	35,041	12.9	22.9
State and local government securities.....	6,347	2.3	-3.1
Nongovernmental securities.....	31,496	11.6	4.2

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 24 by type of local government.

Detailed local government financial data appear in other annual Census Bureau publications: **State Government Finances in 1977** provides statistics for the individual States, and **City Government Finances in 1976-77** shows data for cities and urban townships having more than 50,000 population. Finance data for counties having more than 100,000 population appears in the report **County Government Finances in 1976-77.** Comprehensive governmental finance data will appear in forthcoming reports of the **1977 Census of Governments,** including special reports for city, county, school and special districts, and metropolitan county area finance data.

DATA BY STATES

State and local government statistics for their fiscal years ending 1976-77 are given by State under the appropriate finance category in this publication. 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 25:

Item	Per capita amount, 1976-77	
	Lowest State[1]	Highest State[1]
Total general revenue	931.80	3,730.70
From Federal Government	188.35	766.95
All general revenue from own sources	660.46	2,963.75
Tax revenue	49.08	2,295.71
Property tax	59.66	1,317.75
Other taxes	235.97	977.96
Charges and miscellaneous general revenue	148.39	668.05
Total general expenditure	876.20	3,275.33
Education	353.71	1,072.57
Local schools	221.33	826.80
Institutions of higher education	60.95	214.21
Highways	62.42	468.53
Public welfare	55.31	384.17
Health and hospitals	45.38	171.57
Police protection	21.88	149.94
Local fire protection	8.00	49.07
Sewerage	7.67	86.47
Total debt outstanding	344.63	5,651.12

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

The Federal Government supplied 21.9 percent of total general revenue of State and local governments during fiscal 1976-77. This proportion varied considerably, however, with Federal payments generally ranging from about 17.9 percent of the aggregate up to 58.0 percent, as shown in table 8. 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 26, State and local government financial aggregates for the fiscal year 1976-77 are related to personal income in the various States, as estimated for calendar year 1976 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 26 between certain State-local finance items and personal income in the various States:

Item	Amount per $1,000 of personal income, 1976-77	
	Median State[1]	Range among individual States[1]
GENERAL REVENUE		
Total	209.86	164.72-381.60
From Federal Government	50.42	30.43-207.35
All State and local sources	158.62	129.98-303.15
Taxes	120.12	99.96-234.82
Property taxes	38.93	11.76-134.79
Charges and miscellaneous	36.88	19.62-68.33
GENERAL EXPENDITURE		
Total	204.89	153.99-335.02
Education	77.15	56.52-115.58
Local schools	51.42	43.64-84.57
Highways	21.65	9.33-47.92
Public welfare	20.03	9.63-46.82
Health and hospitals	15.58	8.25-27.70

[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" 1977 data presented in **The Budget of the United States Government for the Fiscal Year 1979**. 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 extends from October 1 to September 30 (Public Law 93-344).

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 1977**.

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.

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 finance data 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 data appearing in tables 6, 13, 19, and 24; consequently, these estimates are more reliable than the State-area data (particularly local government items in table 24). 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 1976-77 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:

1977	216,332,000
1976	214,659,000
1975	213,121,000
1974	211,390,000

Population data used to derive 1976-77 per capita amounts for individual States appear in table 27.

Table 1. Summary of Federal, State and Local Government Finances: 1973-74 to 1976-77

Item	Amount (millions of dollars)				Per capita			
	1976-77	1975-76	1974-75	1973-74	1976-77	1975-76	1974-75	1973-74
REVENUE								
TOTAL	657 321	r571 224	r519 265	483 953	3 038.48	r2 661.08	r2 436.48	2 289.38
GENERAL REVENUE	506 862	438 299	402 877	383 134	2 342.98	2 041.84	1 890.37	1 812.45
TAXES	419 721	358 227	331 435	314 785	1 940.17	1 668.82	1 555.15	1 489.12
INDIVIDUAL INCOME	185 970	156 178	143 840	138 443	859.65	727.56	674.92	654.92
CORPORATION INCOME	64 066	48 682	47 263	44 635	296.15	226.79	221.77	211.15
SALES, GROSS RECEIPTS AND CUSTOMS	83 775	76 265	70 905	66 632	387.25	355.28	332.70	315.21
PROPERTY	62 535	57 001	51 491	47 705	289.07	265.54	241.60	215.79
OTHER	23 375	20 101	17 936	17 370	108.05	93.64	84.16	82.17
CHARGES AND MISCELLANEOUS GENERAL REVENUE	87 142	80 073	71 438	68 349	402.82	373.02	335.20	323.33
UTILITY AND LIQUOR STORES REVENUE	16 803	15 1[illegible]6	13 335	11 747	77.67	70.47	62.57	55.57
INSURANCE TRUST REVENUE	133 656	r117 799	r103 053	89 072	617.83	r548.77	r483.54	421.36
EMPLOYEE RETIREMENT	20 048	17 289	14 862	13 199	92.67	80.54	69.74	62.44
UNEMPLOYMENT COMPENSATION	15 805	r15 587	r8 264	5 840	73.06	r79.10	r38.78	27.63
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	92 495	80 320	75 617	66 059	427.56	374.17	354.81	312.50
OTHER	5 308	4 603	4 310	3 973	24.54	21.44	20.22	18.79
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	680 329	r625 076	r560 129	478 325	3 144.83	r2 911.95	r2 628.22	2 262.76
CURRENT OPERATION	366 207	335 331	305 213	269 829	1 692.80	1 562.16	1 432.11	1 276.45
CAPITAL OUTLAY	74 893	71 631	66 622	57 250	346.19	333.70	312.60	270.83
CONSTRUCTION	43 497	45 223	42 961	35 651	201.06	210.67	201.58	168.65
EQUIPMENT	25 857	22 004	18 814	16 612	119.52	102.51	88.28	78.58
LAND AND EXISTING STRUCTURES	5 540	4 404	4 847	4 987	25.60	20.52	22.74	23.59
ASSISTANCE AND SUBSIDIES	48 863	47 739	43 970	33 214	225.87	222.39	206.31	157.12
INTEREST ON DEBT	46 288	40 [illegible]87	35 092	31 290	213.97	190.94	164.66	148.02
INSURANCE BENEFITS AND REPAYMENTS	144 076	r129 387	r109 234	86 742	665.99	r602.76	r512.54	410.34
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	202 541	186 826	172 168	154 214	936.25	870.34	807.84	729.52
EXPENDITURE, BY FUNCTION								
TOTAL	680 329	r625 076	r560 129	478 325	3 144.83	r2 911.95	r2 628.22	2 262.76
GENERAL EXPENDITURE	514 001	476 146	433 610	377 177	2 375.98	2 218.15	2 034.57	1 784.27
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	105 596	r98 000	r93 877	r85 444	488.12	r456.54	r440.99	r404.20
POSTAL SERVICE	14 641	13 748	12 678	11 235	67.68	64.05	59.49	53.15
SPACE RESEARCH AND TECHNOLOGY	4 008	3 691	3 314	3 289	18.53	17.19	15.55	15.56
EDUCATION	110 641	106 255	95 011	81 653	511.44	495.00	445.81	386.27
HIGHWAYS	23 362	24 201	22 840	20 189	107.99	112.74	107.17	95.50
PUBLIC WELFARE	49 468	45 129	39 402	31 031	228.67	210.23	184.88	146.79
HOSPITALS	20 933	18 948	17 387	15 263	96.76	88.27	81.58	72.20
HEALTH	9 117	8 622	7 455	6 405	42.14	40.17	34.98	30.30
POLICE PROTECTION	11 723	10 735	9 621	8 277	54.19	50.01	45.14	39.16
NATURAL RESOURCES	23 798	r19 372	r18 067	r17 358	110.01	r90.25	r84.77	r82.11
HOUSING AND URBAN RENEWAL	5 622	5 435	5 852	5 877	25.99	25.32	27.46	27.80
AIR TRANSPORTATION	3 348	3 359	3 166	2 922	15.48	1[illegible].65	14.86	13.82
WATER TRANSPORT AND TERMINALS	2 342	2 086	2 079	1 859	10.83	9.72	9.76	8.80
CORRECTION	4 592	4 004	3 578	2 987	21.23	18.65	16.79	14.13
SOCIAL INSURANCE ADMINISTRATION	3 691	3 468	3 246	2 730	17.06	16.16	15.23	12.92
FINANCIAL ADMINISTRATION	7 202	6 574	5 996	4 788	33.29	30.63	28.13	22.65
GENERAL CONTROL	7 537	6 777	5 924	5 196	34.84	31.57	27.80	24.58
INTEREST ON GENERAL DEBT [1]	44 670	39 575	33 787	30 116	206.49	184.36	158.53	142.47
OTHER AND UNALLOCABLE	61 708	56 167	50 330	40 559	285.25	261.66	236.16	191.87
UTILITY AND LIQUOR STORES EXPENDITURE	22 251	19 542	17 285	14 406	102.86	91.04	81.10	68.15
INSURANCE TRUST EXPENDITURE	144 077	r129 387	r109 234	86 742	665.99	r602.76	r512.54	410.34
EMPLOYEE RETIREMENT	19 211	16 774	14 570	12 348	88.80	78.14	68.36	58.41
UNEMPLOYMENT COMPENSATION	14 877	r18 121	r12 378	4 753	68.77	r84.42	r58.08	22.48
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	103 177	88 300	76 587	64 688	476.94	411.35	359.36	306.01
OTHER	6 811	6 193	5 699	4 953	31.48	28.85	26.74	23.43
INDEBTEDNESS								
DEBT AT END OF FISCAL YEAR	966 668	r871 815	765 353	692 851	4 468.45	r4 061.40	3 591.17	3 277.60

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] Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 22.

Table 2. Summary of Federal Government Finances: 1973-74 to 1976-77

Item	Amount (millions of dollars)				Per capita			
	1976-77	1975-76	1974-75	1973-74	1976-77	1975-76	1974-75	1973-74
REVENUE								
TOTAL	383 524	324 858	303 745	289 013	1 772.85	1 513.37	1 425.22	1 367.20
GENERAL REVENUE	285 016	239 044	222 984	217 778	1 317.49	1 113.60	1 046.28	1 030.22
INTERGOVERNMENTAL REVENUE	1 375	1 331	1 244	494	6.36	6.20	5.84	2.34
GENERAL REVENUE FROM OWN SOURCES	283 641	237 713	221 740	217 284	1 311.14	1 107.40	1 040.44	1 027.88
TAXES	243 842	201 414	189 970	184 112	1 127.17	938.30	891.37	870.96
INDIVIDUAL INCOME	156 725	131 603	122 386	118 952	724.47	613.08	574.26	562.71
CORPORATION INCOME	54 892	41 409	40 621	38 620	253.74	192.91	190.60	182.70
SALES, GROSS RECEIPTS AND CUSTOMS	23 180	21 718	21 090	20 534	107.15	101.17	98.96	97.14
CUSTOMS DUTIES	5 394	4 496	4 289	3 450	24.93	20.94	20.12	16.32
MOTOR FUEL	4 903	4 636	4 475	4 609	22.66	21.60	21.00	21.80
ALCOHOLIC BEVERAGES	5 387	5 413	5 331	5 339	24.90	25.22	25.01	25.26
PUBLIC UTILITIES	2 780	2 729	2 875	2 651	12.85	12.71	13.49	12.54
TOBACCO PORDUCTS	2 399	2 488	2 315	2 437	11.09	11.59	10.86	11.53
OTHER SALES AND GROSS RECEIPTS TAXES	2 317	1 956	1 805	2 048	10.71	9.11	8.47	9.69
OTHER TAXES	9 045	6 684	5 873	6 006	41.81	31.14	27.56	28.41
DEATH AND GIFT	7 327	5 216	4 611	5 035	33.87	24.30	21.64	23.82
ALL OTHER	1 718	1 468	1 262	971	7.94	6.84	5.92	4.59
CHARGES AND MISCELLANEOUS GENERAL REVENUE	39 799	36 299	31 770	33 172	183.97	169.10	149.07	156.92
CURRENT CHARGES	25 083	22 532	19 568	18 343	115.95	104.97	91.82	86.77
POSTAL RECEIPTS	12 396	10 656	9 552	8 559	57.30	49.64	44.82	40.49
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	5 362	6 008	4 559	4 585	24.79	27.99	21.39	21.69
NATURAL RESOURCES	4 478	3 211	3 013	3 105	20.70	14.96	14.14	14.69
SALES OF AGRICULTURAL PRODUCTS	581	330	450	728	2.69	1.54	2.11	3.44
OTHER CURRENT CHARGES	2 847	2 657	2 444	2 094	13.16	12.38	11.47	9.91
SALE OF PROPERTY	569	696	793	701	2.63	3.24	3.72	3.32
INTEREST EARNINGS	4 869	3 780	2 525	1 957	22.51	17.61	11.85	9.26
OTHER MISCELLANEOUS GENERAL REVENUE	9 278	9 291	8 884	12 171	42.89	43.28	41.69	57.58
INSURANCE TRUST REVENUE	98 508	85 814	80 546	70 633	455.36	399.77	377.94	334.14
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH REVENUE	92 495	80 320	75 617	66 059	427.56	374.17	354.81	312.50
EMPLOYEE RETIREMENT REVENUE	2 906	2 756	2 508	2 299	13.43	12.84	11.77	10.88
RAILROAD RETIREMENT REVENUE	1 908	1 656	1 625	1 508	8.82	7.71	7.62	7.13
VETERAN'S LIFE INSURANCE	690	678	687	656	3.19	3.16	3.22	3.10
UNEMPLOYMENT COMPENSATION REVENUE	509	404	109	111	2.35	1.88	0.51	0.53
EXPENDITURE, BY CHARACTER AND OBJECT								
TOTAL	431 980	391 085	341 517	295 488	1 996.84	1 821.89	1 602.46	1 397.83
INTERGOVERNMENTAL EXPENDITURE	73 045	69 057	49 628	42 854	337.65	321.71	232.86	202.72
DIRECT EXPENDITURE	358 935	322 028	291 889	252 634	1 659.21	1 500.18	1 369.59	1 195.11
CURRENT OPERATION	141 966	130 944	124 237	115 019	656.24	610.01	582.94	544.11
CAPITAL OUTLAY	29 997	25 100	21 798	19 166	138.66	116.93	102.28	90.67
CONSTRUCTION	7 429	6 924	6 605	5 109	34.34	32.26	30.99	24.17
EQUIPMENT	20 251	16 629	13 713	12 420	93.61	77.47	64.34	58.75
LAND AND EXISTING STRUCTURES	2 317	1 547	1 480	1 637	10.71	7.21	6.94	7.74
ASSISTANCE AND SUBSIDIES	35 760	35 245	32 824	21 924	165.30	164.19	154.02	103.71
INTEREST ON DEBT	33 276	29 306	25 005	22 450	153.82	136.52	117.33	106.20
INSURANCE BENEFITS AND REPAYMENTS	117 936	101 433	88 025	74 075	545.16	472.53	413.03	350.42
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	77 016	70 360	66 000	60 160	356.00	327.78	309.68	284.59

See footnotes at end of table.

Table 2. Summary of Federal Government Finances: 1973-74 to 1976-77—Continued

Item	Amount (millions of dollars)				Per capita			
	1976-77	1975-76	1974-75	1973-74	1976-77	1975-76	1974-75	1973-74
EXPENDITURE, BY FUNCTION								
TOTAL	431 980	391 085	341 517	295 488	1 996.84	1 821.89	1 602.46	1 397.83
TOTAL GENERAL EXPENDITURE	314 044	289 652	253 492	221 413	1 451.67	1 349.36	1 189.43	1 047.41
INTERGOVERNMENTAL EXPENDITURE	73 045	69 057	49 628	42 854	337.65	321.71	232.86	202.72
PUBLIC WELFARE	19 520	17 225	14 352	12 837	90.23	80.24	67.34	60.73
EDUCATION	10 205	9 254	8 959	7 496	47.17	43.11	42.04	35.46
GENERAL REVENUE SHARING	6 758	6 238	6 130	6 106	31.24	29.06	28.76	28.88
HIGHWAYS	6 173	6 243	4 754	4 555	28.53	29.08	22.31	21.55
SOCIAL INSURANCE ADMINISTRATION	1 532	1 228	998	822	7.08	5.72	4.68	3.89
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	28 858	28 869	14 435	11 038	133.40	134.99	67.73	52.22
DIRECT EXPENDITURE	358 935	322 028	291 889	252 634	1 659.19	1 500.18	1 369.59	1 195.11
GENERAL	240 999	220 595	203 864	178 559	1 114.05	1 027.65	956.56	844.69
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	105 592	r98 000	r93 877	r85 444	488.10	r456.54	r440.49	r404.20
POSTAL SERVICE	14 641	13 748	12 678	11 235	67.68	64.05	59.49	53.15
SPACE RESEARCH AND TECHNOLOGY	4 008	3 691	3 314	3 289	18.53	17.19	15.55	15.56
EDUCATION	7 836	9 039	7 153	5 820	36.22	42.11	33.56	27.53
HIGHWAYS	258	294	312	243	1.19	1.37	1.46	1.15
PUBLIC WELFARE	14 914	13 694	12 212	6 286	68.94	63.79	61.64	29.74
HOSPITALS	3 732	3 222	2 955	2 770	17.25	15.01	13.87	13.10
HEALTH	3 775	3 662	3 041	2 953	17.45	17.06	14.27	13.97
POLICE PROTECTION	1 343	1 204	1 095	988	6.21	5.61	5.14	4.67
NATURAL RESOURCES	18 794	r14 710	r13 844	r13 697	86.88	r68.53	r64.96	r64.79
STABILIZATION OF FARM PRICES AND INCOME	2 245	1 339	2 447	4 079	10.38	6.24	11.48	19.30
HOUSING AND URBAN RENEWAL	2 212	2 284	2 392	2 416	10.23	10.64	11.22	11.43
AIR TRANSPORTATION	2 021	1 858	1 718	1 622	9.34	8.66	8.06	7.67
WATER TRANSPORT AND TERMINALS	1 574	1 381	1 337	1 234	7.28	6.43	6.27	5.84
CORRECTION	245	220	203	182	1.13	1.02	0.95	0.86
SOCIAL INSURANCE ADMINISTRATION	1 985	1 892	1 732	1 422	9.18	8.81	8.13	6.73
FINANCIAL ADMINISTRATION	2 769	2 614	2 402	1 623	12.80	12.18	11.27	7.68
GENERAL CONTROL	1 273	1 066	878	825	5.88	4.97	4.12	3.90
INTEREST ON DEBT	33 276	29 306	25 005	22 450	153.82	136.52	117.33	106.20
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE	20 757	18 710	17 716	14 060	95.95	87.16	78.79	66.51
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	10 165	9 289	8 598	7 523	46.99	43.27	40.34	35.59
INSURANCE TRUST EXPENDITURE	117 936	101 433	88 025	74 075	545.16	472.53	413.03	350.42
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	103 177	88 300	76 587	64 688	476.94	411.35	359.36	306.01
EMPLOYEE RETIREMENT	9 653	8 352	7 127	5 709	44.62	38.91	33.44	27.01
RAILROAD RETIREMENT	3 768	3 448	3 052	2 649	17.42	16.06	14.32	12.53
VETERANS LIFE INSURANCE	1 158	1 115	1 192	979	5.35	5.19	5.59	4.63
UNEMPLOYMENT COMPENSATION	180	218	67	50	0.83	1.02	0.31	0.24
INDEBTEDNESS								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR	709 136	631 283	544 129	486 235	3 278.00	2 940.86	2 553.15	2 300.18
PUBLIC DEBT	698 840	620 432	533 188	474 235	3 230.41	2 890.31	2 501.81	2 243.41
FEDERAL AGENCY DEBT	10 296	10 851	10 941	12 000	47.59	50.55	51.34	56.77
HELD BY FEDERAL GOVERNMENT	157 295	151 566	147 225	140 194	727.10	706.08	690.80	663.20
OTHER DEBT OUTSTANDING	551 841	479 717	396 904	346 041	2 550.90	2 234.79	1 862.34	1 636.98

Note: Because of rounding, detail may not add to totals. Federal 1976-77 data are for fiscal year ending September 30, 1977; prior year data are for fiscal years ending June 30. See table 2A in Governmental Finances in 1975-76 for Federal transition quarter data (July 1 to September 30, 1976).

rRevised.

Table 3. Summary of State and Local Government Finances: 1973-74 to 1976-77

Item	Amount (millions of dollars)				Per capita		
	1976-77	1975-76	1974-75	1973-74	1976-77	1975-76	1974-75
REVENUE [1]							
TOTAL	337 747	r 303 287	r 264 013	237 856	1 561.24	r 1 412.88	r 1 238.79
TOTAL GENERAL REVENUE	285 796	256 176	228 171	207 670	1 321.10	1 193.41	1 070.62
INTERGOVERNMENTAL REVENUE	62 575	55 589	47 034	41 820	289.25	258.96	220.69
REVENUE FROM OWN SOURCES	275 172	r 247 697	r 216 979	196 036	1 271.99	r 1 153.91	r 1 018.10
GENERAL REVENUE FROM OWN SOURCES	223 221	200 586	181 137	165 850	1 031.85	934.44	849.93
TAXES	175 879	156 813	141 465	130 673	813.01	730.52	663.78
INDIVIDUAL INCOME	29 245	24 575	21 454	19 491	135.19	114.48	100.67
CORPORATION NET INCOME	9 174	7 273	6 642	6 015	42.41	33.88	31.17
SALES AND GROSS RECEIPTS	60 595	54 547	49 815	46 098	280.10	254.11	233.74
GENERAL	36 313	32 044	29 102	26 314	167.86	149.28	136.55
SELECTIVE	24 282	22 502	20 713	19 784	112.24	104.83	97.19
PROPERTY	62 535	57 001	51 491	47 705	289.07	265.54	241.60
OTHER	14 330	13 417	12 063	11 364	66.24	62.50	56.60
CHARGES AND MISCELLANEOUS GENERAL REVENUE	47 343	43 774	39 668	35 177	218.84	203.92	186.13
UTILITY REVENUE	14 191	12 573	10 867	9 392	65.60	58.57	50.99
LIQUOR STORES REVENUE	2 612	2 553	2 468	2 355	12.07	11.89	11.58
INSURANCE TRUST REVENUE	35 148	r 31 985	r 22 507	18 439	162.47	r 149.00	r 105.61
EMPLOYEE RETIREMENT	17 141	14 533	12 354	10 900	79.23	67.70	57.97
UNEMPLOYMENT COMPENSATION	15 296	r 15 183	r 8 155	5 729	70.71	r 70.73	r 38.26
OTHER	2 711	2 269	1 998	1 809	12.53	10.57	9.37
EXPENDITURE, BY CHARACTER AND OBJECT [1]							
TOTAL	322 780	r 304 228	r 269 215	226 032	1 492.06	r 1 417.26	r 1 263.20
CURRENT OPERATION	224 241	204 387	180 976	154 810	1 036.56	952.15	849.17
CAPITAL OUTLAY	44 896	46 531	44 824	38 084	207.53	216.77	210.32
CONSTRUCTION	36 068	38 299	36 356	30 542	166.72	178.42	170.59
EQUIPMENT	5 606	5 375	5 101	4 192	25.91	25.04	23.93
LAND AND EXISTING STRUCTURES	3 223	2 857	3 367	3 350	14.90	13.31	15.80
ASSISTANCE AND SUBSIDIES	13 103	12 494	11 146	11 290	60.57	58.21	52.30
INTEREST ON DEBT	13 012	11 681	10 087	8 840	60.15	54.42	47.33
INSURANCE BENEFITS AND REPAYMENTS	26 141	r 27 954	r 21 209	12 667	120.84	r 130.23	r 99.52
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	125 525	116 466	106 168	94 054	580.24	542.56	498.16
EXPENDITURE, BY FUNCTION [1]							
TOTAL	322 780	r 304 229	r 269 215	226 032	1 492.06	r 1 417.27	r 1 263.20
GENERAL EXPENDITURE	274 388	256 731	230 721	198 959	1 268.37	1 195.99	1 082.58
EDUCATION	102 805	97 216	87 858	75 833	475.22	452.89	412.24
LOCAL SCHOOLS	71 343	67 674	61 485	53 059	329.78	315.26	288.50
INSTITUTIONS OF HIGHER EDUCATION	26 205	24 304	21 702	18 884	121.13	113.22	101.83
OTHER EDUCATION	5 257	5 239	4 670	3 890	24.30	24.41	21.91
HIGHWAYS	23 105	23 907	22 528	19 946	106.80	111.37	105.71
PUBLIC WELFARE	35 941	32 604	28 155	25 085	166.14	151.89	132.11

See footnotes at end of table.

Table 3. Summary of State and Local Government Finances: 1973-74 to 1976-77—Continued

Item	Amount (millions of dollars)				Per capita		
	1976-77	1975-76	1974-75	1973-74	1976-77	1975-76	1974-75
EXPENDITURE, BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
HOSPITALS	17 201	15 726	14 432	12 493	79.51	73.26	67.72
HEALTH	5 342	4 960	4 414	3 452	24.69	23.11	20.71
POLICE PROTECTION	10 380	9 531	8 526	7 289	47.98	44.40	40.01
LOCAL FIRE PROTECTION	4 293	3 898	3 522	3 037	19.84	18.16	16.53
SEWERAGE	6 537	5 937	5 262	4 080	30.22	27.66	24.69
SANITATION OTHER THAN SEWERAGE	2 336	2 302	2 176	1 915	10.80	10.73	10.21
LOCAL PARKS AND RECREATION	3 871	3 864	3 462	2 951	17.89	18.00	16.24
NATURAL RESOURCES	5 004	4 662	4 223	3 661	23.13	21.72	19.82
HOUSING AND URBAN RENEWAL	3 410	3 151	3 460	3 461	15.76	14.68	16.23
AIRPORTS	1 327	1 501	1 448	1 300	6.13	6.99	6.79
WATER TRANSPORT AND TERMINALS	768	705	742	625	3.55	3.29	3.48
PARKING FACILITIES	325	334	302	214	1.50	1.56	1.42
CORRECTION	4 347	3 784	3 375	2 805	20.09	17.63	15.84
LIBRARIES	1 259	1 249	1 119	968	5.82	5.82	5.25
EMPLOYMENT SECURITY ADMINISTRATION	1 706	1 576	1 514	1 308	7.89	7.34	7.10
FINANCIAL ADMINISTRATION	4 433	3 960	3 594	3 165	20.49	18.45	16.86
GENERAL CONTROL	6 264	5 711	5 046	4 371	28.96	26.61	23.68
GENERAL PUBLIC BUILDINGS	2 409	2 557	2 314	1 902	11.14	11.91	10.86
INTEREST ON GENERAL DEBT	11 394	10 269	8 782	7 666	52.67	47.84	41.21
OTHER AND UNALLOCABLE	19 931	17 327	14 467	11 433	92.13	80.72	67.88
UTILITY EXPENDITURE	20 108	17 451	15 276	12 487	92.95	81.30	71.68
LIQUOR STORES EXPENDITURE	2 143	2 091	2 009	1 919	9.91	9.74	9.43
INSURANCE TRUST EXPENDITURE	26 140	r27 954	r21 209	12 667	120.83	r130.23	r99.52
EMPLOYEE RETIREMENT	9 558	8 422	7 443	6 639	44.18	39.23	34.92
UNEMPLOYMENT COMPENSATION[2]	14 697	r17 903	r12 311	4 703	67.94	r83.40	r57.77
OTHER	1 885	1 629	1 455	1 326	8.71	7.59	6.83
INDEBTEDNESS							
DEBT OUTSTANDING AT END OF FISCAL YEAR	257 532	r240 532	219 926	206 616	1 190.46	r1 120.53	1 031.93
LONG-TERM	244 147	r221 754	200 140	189 953	1 128.59	r1 033.05	939.09
FULL FAITH AND CREDIT	137 749	r131 064	115 622	110 951	636.75	r610.57	542.52
NONGUARANTEED	106 398	r90 690	84 518	79 002	491.83	r422.48	396.57
SHORT-TERM	13 385	18 777	19 786	16 663	61.87	87.47	92.84
LONG-TERM DEBT ISSUED	32 342	31 671	21 125	12 218	149.50	147.54	99.12
LONG-TERM DEBT RETIRED	13 219	11 348	10 904	9 955	61.11	52.87	51.16

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

[r]Revised.
[1]Duplicative transactions between levels of government are excluded; see text.
[2]For fiscal years 1974-75 through 1976-77, includes revenue and benefits of extended and special unemployment compensation programs; see table 22.

Table 4. Selected Items of State and Local Government Finances by Level of Government: 1976-77

(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	175 878.7	101 084.6	74 794.0	273 001.8	103 535.1	169 466.7	125 524.5	35 779.8	89 744.7	57.5	37.9	28.5
ALABAMA	1 870.7	1 403.7	467.0	3 696.3	1 862.1	1 834.2	1 580.6	636.4	944.2	75.0	50.4	40.3
ALASKA	934.4	773.5	160.9	1 333.1	793.8	539.2	571.0	313.4	257.6	82.8	59.6	54.9
ARIZONA	1 897.8	1 160.1	737.8	2 853.4	964.4	1 889.0	1 435.7	409.5	1 026.1	61.1	33.8	28.5
ARKANSAS	1 058.3	802.9	256.4	1 878.6	947.5	931.0	796.2	310.5	485.7	75.8	50.4	39.0
CALIFORNIA	23 842.9	12 589.1	11 253.8	32 532.1	9 942.0	22 590.1	16 719.2	3 999.7	12 719.5	52.8	30.6	23.9
COLORADO	2 157.6	1 077.3	1 080.3	3 524.6	1 268.6	2 256.0	1 743.2	550.0	1 193.2	49.9	36.0	31.5
CONNECTICUT	2 750.9	1 457.1	1 293.8	3 579.3	1 607.0	1 972.3	1 614.4	500.0	1 114.5	53.0	44.9	31.0
DELAWARE	482.7	390.9	91.8	848.7	474.4	374.3	377.4	174.8	202.6	81.0	55.9	46.3
DISTRICT OF COLUMBIA	738.7	(X)	738.7	1 424.0	(X)	1 424.0	831.4	(X)	831.4	(X)	(X)	(X)
FLORIDA	5 309.2	3 274.8	2 034.4	9 287.5	2 886.0	6 401.5	4 470.7	1 089.6	3 381.1	61.7	31.1	24.4
GEORGIA	3 074.7	1 906.5	1 168.2	5 060.9	2 121.3	2 939.6	2 460.9	785.0	1 676.0	62.0	41.9	31.9
HAWAII	872.1	685.7	186.4	1 714.1	1 313.5	400.6	648.9	502.8	146.1	78.6	76.6	77.5
IDAHO	547.9	367.8	180.1	977.7	464.1	513.6	439.7	162.4	277.3	67.1	47.5	36.9
ILLINOIS	9 674.0	5 319.5	4 354.4	14 237.0	5 703.8	8 533.1	6 637.1	1 481.4	5 155.7	55.0	40.1	22.3
INDIANA	3 477.6	2 162.9	1 314.7	5 080.1	1 851.5	3 228.6	2 529.0	754.0	1 775.1	62.2	36.4	29.8
IOWA	2 155.2	1 292.5	862.7	3 556.3	1 391.8	2 164.4	1 508.4	507.7	1 000.7	60.0	39.1	33.7
KANSAS	1 692.3	969.0	723.3	2 775.5	1 143.1	1 632.4	1 219.7	421.9	797.8	57.3	41.2	34.6
KENTUCKY	2 079.1	1 560.4	518.8	3 479.5	1 986.2	1 493.2	1 429.2	668.4	760.9	75.0	57.1	46.8
LOUISIANA	2 494.0	1 718.7	775.4	4 733.5	2 294.1	2 439.4	2 009.7	725.3	1 284.4	68.9	48.5	36.1
MAINE	714.1	468.5	245.6	1 214.9	578.4	636.6	469.0	173.7	295.3	65.6	47.6	37.0
MARYLAND	3 691.8	2 127.7	1 564.1	6 013.0	2 112.8	3 900.2	2 601.0	734.5	1 866.5	57.6	35.1	28.2
MASSACHUSETTS	5 792.8	2 934.3	2 858.5	7 968.4	3 394.9	4 573.5	3 650.4	868.9	2 781.5	50.7	42.6	23.8
MICHIGAN	8 016.8	4 843.7	3 173.1	12 687.3	4 800.9	7 886.4	5 845.5	1 527.2	4 318.3	60.4	37.8	26.1
MINNESOTA	3 601.7	2 485.6	1 116.2	5 803.2	2 023.7	3 779.5	2 589.2	763.1	1 826.1	69.0	34.9	29.5
MISSISSIPPI	1 260.1	969.3	290.9	2 431.6	1 135.4	1 296.2	958.8	320.6	638.1	76.9	46.7	33.4
MISSOURI	2 923.5	1 598.1	1 325.4	4 523.6	1 740.8	2 782.7	2 192.3	640.7	1 551.7	54.7	38.5	29.2
MONTANA	582.7	312.4	270.3	1 072.3	498.4	573.9	490.9	202.1	288.8	53.6	46.5	41.2
NEBRASKA	1 208.1	612.9	595.1	1 799.1	680.1	1 119.0	920.7	270.1	650.5	50.7	37.8	29.3
NEVADA	564.8	329.1	235.7	930.4	353.4	577.0	451.5	146.1	305.4	58.3	38.0	32.4
NEW HAMPSHIRE	525.0	200.2	324.8	947.9	454.9	493.0	385.5	144.0	241.4	38.1	48.0	37.4
NEW JERSEY	6 826.6	3 103.7	3 722.9	9 722.8	3 423.8	6 299.0	4 053.8	924.9	3 128.9	45.5	35.2	22.8
NEW MEXICO	743.2	597.6	145.6	1 400.3	663.6	736.7	711.7	282.8	428.9	80.4	47.4	39.7
NEW YORK	22 444.8	10 743.2	11 701.5	32 177.9	8 175.2	24 002.7	13 796.3	2 927.0	10 869.3	47.9	25.4	21.2
NORTH CAROLINA	3 275.2	2 384.8	890.4	5 426.0	2 148.3	3 277.7	2 674.6	925.4	1 749.2	72.8	39.6	34.6
NORTH DAKOTA	445.1	296.3	148.8	854.3	465.5	388.8	347.4	159.0	188.4	66.6	54.5	45.8
OHIO	6 856.6	3 570.8	3 285.8	11 871.5	3 943.7	7 927.8	5 313.9	1 280.5	4 033.4	52.1	33.2	24.1
OKLAHOMA	1 681.8	1 139.0	542.8	2 937.0	1 400.4	1 536.5	1 353.2	519.7	833.5	67.7	47.7	38.4
OREGON	1 884.5	973.1	911.3	3 359.7	1 396.8	1 962.9	1 578.5	508.4	1 070.1	51.6	41.6	32.2
PENNSYLVANIA	9 074.6	5 590.8	3 483.7	13 746.5	6 180.7	7 565.8	5 652.3	1 730.2	3 922.1	61.6	45.0	30.6
RHODE ISLAND	741.3	438.8	302.4	1 199.7	641.5	558.2	510.9	225.4	285.5	59.2	53.5	44.1
SOUTH CAROLINA	1 578.6	1 187.6	391.1	2 814.3	1 559.7	1 254.6	1 317.8	571.2	746.6	75.2	55.4	43.3
SOUTH DAKOTA	433.6	200.1	233.5	813.3	429.6	383.8	350.5	152.8	197.7	46.1	52.8	43.6
TENNESSEE	2 425.0	1 529.5	895.5	4 266.1	1 833.3	2 432.8	1 950.4	632.0	1 318.3	63.1	43.0	32.4
TEXAS	8 178.3	4 750.1	3 428.2	12 873.1	5 133.2	7 739.9	6 581.0	1 848.0	4 733.0	58.1	39.9	28.1
UTAH	827.0	531.3	295.7	1 523.0	750.9	772.1	690.8	293.5	397.2	64.2	49.3	42.5
VERMONT	391.3	229.8	161.5	618.0	374.5	243.4	246.7	113.1	133.6	58.7	60.6	45.9
VIRGINIA	3 468.1	2 053.8	1 414.3	5 671.8	2 456.3	3 215.5	2 617.9	926.4	1 691.4	59.2	43.3	35.4
WASHINGTON	3 004.0	2 100.0	904.0	4 963.9	2 267.5	2 696.3	2 475.3	847.6	1 627.7	69.9	45.7	34.2
WEST VIRGINIA	1 157.1	903.4	253.6	2 013.6	1 129.2	884.4	736.8	314.7	422.1	78.1	56.1	42.7
WISCONSIN	4 048.3	2 733.3	1 315.0	6 147.0	2 088.7	4 058.3	2 696.4	699.2	1 997.2	67.5	34.0	25.9
WYOMING	401.3	233.3	168.0	638.3	283.7	354.7	291.3	114.0	177.3	58.1	44.4	39.1

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 5. Governmental Revenue by Source and Level of Government: 1976-77

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]657 321	383 524	[1]337 747	204 475	196 321	[1]3 038.48	1 772.85	[1]1 561.24
TOTAL GENERAL REVENUE	[1]506 862	285 016	[1]285 796	169 866	178 979	[1]2 342.98	1 317.49	[1]1 321.10
INTERGOVERNMENTAL REVENUES	([1])	1 375	62 575	48 676	76 948	([1])	6.36	289.26
FROM FEDERAL GOVERNMENT	([1])	-	62 575	45 938	16 637	([1])	-	289.26
FROM STATE GOVERNMENTS	([1])	1 375	([1])	-	60 311	([1])	6.36	([1])
FROM LOCAL GOVERNMENTS	([1])	-	([1])	2 737	-	([1])	-	([1])
REVENUE FROM OWN SOURCES	657 321	382 149	275 172	155 799	119 373	3 038.48	1 766.49	1 271.89
GENERAL REVENUE FROM OWN SOURCES	506 862	283 641	223 221	121 191	102 031	2 342.98	1 311.14	1 031.85
TAXES	419 721	243 842	175 879	101 085	74 794	1 940.17	1 127.17	813.00
PROPERTY	62 535	-	62 535	2 260	60 275	289.07	-	289.07
INDIVIDUAL INCOME	185 970	156 725	29 245	25 493	3 752	859.65	724.47	135.19
CORPORATION INCOME	64 066	54 892	9 174	9 174	([2])	296.15	253.74	42.41
SALES AND GROSS RECEIPTS	83 775	23 180	60 595	52 362	8 232	387.25	107.15	280.10
CUSTOMS DUTIES	5 394	5 394	-	-	-	24.93	24.93	-
GENERAL SALES AND GROSS RECEIPTS	36 313	-	36 313	30 896	5 417	167.86	-	167.86
SELECTIVE SALES AND GROSS RECEIPTS	42 068	17 786	24 282	21 466	2 815	194.46	82.22	112.24
MOTOR FUEL	14 067	4 903	9 164	9 088	75	65.02	22.66	42.36
ALCOHOLIC BEVERAGES	7 651	5 387	2 264	2 120	144	35.36	24.90	10.46
TOBACCO PRODUCTS	6 031	2 399	3 632	3 500	131	27.88	11.09	16.79
PUBLIC UTILITIES	6 941	2 780	4 161	2 363	1 798	32.09	12.85	19.24
OTHER	7 379	2 317	5 062	4 395	667	34.11	10.71	23.40
MOTOR VEHICLE AND OPERATORS LICENSES	4 941	-	4 941	4 587	354	22.84	-	22.84
DEATH AND GIFT TAX	9 132	7 327	1 805	1 805	([3])	42.21	33.87	8.34
ALL OTHER	9 302	1 718	7 584	5 404	2 180	43.00	7.94	35.06
CHARGES AND MISCELLANEOUS GENERAL REVENUE	87 142	39 799	47 343	20 106	27 237	402.82	183.97	218.84
CURRENT CHARGES	56 828	25 083	31 745	12 768	18 977	262.69	115.95	146.66
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	5 362	5 362	-	-	-	24.79	24.79	-
POSTAL SERVICE	12 396	12 396	-	-	-	57.30	57.30	-
EDUCATION	10 384	74	10 310	6 818	3 492	48.00	0.34	47.66
SCHOOL LUNCH SALES	1 622	-	1 622	-	1 622	7.50	-	7.50
INSTITUTIONS OF HIGHER EDUCATION	7 795	74	7 721	6 678	1 043	36.03	0.34	35.69
OTHER	968	-	968	140	828	4.47	-	4.47
HOSPITALS	8 135	43	8 092	2 370	5 722	37.60	0.20	37.41
SEWERAGE	2 488	-	2 488	-	2 488	11.50	-	11.50
SANITATION OTHER THAN SEWERAGE	662	-	662	-	662	3.06	-	3.06
LOCAL PARKS AND RECREATION	626	-	626	-	626	2.89	-	2.89
NATURAL RESOURCES	5 165	4 478	687	557	130	23.88	20.57	3.18
HOUSING AND URBAN RENEWAL	1 529	568	961	44	916	7.07	2.63	4.44
AIR TRANSPORTATION	1 263	13	1 250	141	1 109	5.84	0.06	5.78
WATER TRANSPORT AND TERMINALS	898	315	583	168	415	4.15	1.46	2.70
PARKING FACILITIES	287	-	287	-	287	1.33	-	1.33
OTHER	7 633	1 834	5 799	2 669	3 130	35.28	8.48	26.81
MISCELLANEOUS GENERAL REVENUE	30 313	14 716	15 597	7 338	8 259	140.12	68.03	72.10
SPECIAL ASSESSMENTS	884	-	884	22	862	4.09	-	4.09
SALE OF PROPERTY	891	569	322	106	215	4.12	2.63	1.49
INTEREST EARNINGS	11 667	4 869	6 798	3 475	3 323	53.93	22.51	31.42
OTHER	16 872	9 278	7 594	3 734	3 859	77.99	42.89	35.10
UTILITY REVENUE	14 191	-	14 191	-	14 191	65.60	-	65.60
LIQUOR STORES REVENUE	2 612	-	2 612	2 244	368	12.07	-	12.07
INSURANCE TRUST REVENUE	133 656	98 508	35 148	32 365	2 783	617.83	455.36	162.47

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 6. General Revenue of State and Local Governments by Source and Level of Government, by State: 1976-77

(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	285 796.5	62 575.2	(2)	223 221.3	175 878.7	62 534.9	36 312.9	38 418.7	47 342.6
STATE GOVERNMENTS.	169 866.1	45 938.3	2 737.2	121 190.6	101 084.6	2 259.8	30 895.9	34 666.3	20 105.9
LOCAL GOVERNMENTS.	178 979.0	16 636.9	60 311.4	102 030.7	74 794.0	60 275.1	5 417.0	3 752.4	27 236.6
ALABAMA.	3 787.6	1 082.7	(2)	2 704.9	1 870.7	220.1	593.3	358.1	834.2
STATE GOVERNMENT . . .	2 650.0	875.3	22.2	1 752.6	1 403.7	34.1	454.8	337.6	348.9
LOCAL GOVERNMENTS. . .	1 833.2	207.4	673.4	952.4	467.0	186.0	138.5	20.4	485.3
ALASKA	1 518.1	311.8	(2)	1 206.2	934.4	536.3	31.4	246.1	271.9
STATE GOVERNMENT . . .	1 220.3	273.8	0.3	946.2	773.5	409.8	-	246.1	172.7
LOCAL GOVERNMENTS. . .	499.6	38.1	201.5	260.0	160.9	126.6	31.4	-	99.2
ARIZONA.	2 896.6	523.7	(2)	2 372.9	1 897.8	727.9	606.3	242.4	475.1
STATE GOVERNMENT . . .	1 734.7	363.6	7.0	1 364.1	1 160.1	129.8	502.9	242.4	204.0
LOCAL GOVERNMENTS. . .	1 862.3	160.0	693.4	1 008.8	737.8	598.1	103.4	-	271.0
ARKANSAS	1 997.8	581.8	(2)	1 416.0	1 059.3	234.8	275.0	231.0	356.7
STATE GOVERNMENT . . .	1 395.1	461.3	4.3	929.5	802.9	1.7	274.3	231.0	126.5
LOCAL GOVERNMENTS. . .	1 012.4	120.4	405.4	486.6	256.4	233.1	0.7	-	230.2
CALIFORNIA	36 321.7	7 423.3	(2)	28 898.4	23 842.9	10 025.1	5 243.6	5 262.5	5 055.5
STATE GOVERNMENT . . .	20 737.3	5 768.2	625.9	14 343.2	12 589.1	439.4	4 314.0	5 262.5	1 754.1
LOCAL GOVERNMENTS. . .	25 029.4	1 655.1	8 819.1	14 555.2	11 253.8	9 585.7	929.6	-	3 301.4
COLORADO	3 631.2	767.4	(2)	2 863.7	2 157.6	822.8	563.9	419.5	706.2
STATE GOVERNMENT . . .	2 001.5	606.0	6.7	1 388.8	1 077.3	2.4	359.6	419.5	311.6
LOCAL GOVERNMENTS. . .	2 315.5	161.4	679.2	1 474.9	1 080.3	820.3	204.3	-	394.6
CONNECTICUT.	3 975.9	710.2	(2)	3 265.7	2 750.9	1 282.1	583.5	261.1	514.8
STATE GOVERNMENT . . .	2 327.0	541.3	2.9	1 782.8	1 457.1	-	583.5	261.1	325.6
LOCAL GOVERNMENTS. . .	2 050.0	168.8	398.3	1 482.9	1 293.8	1 282.1	-	-	189.2
DELAWARE	854.9	199.9	(2)	655.0	482.7	78.0	-	206.7	172.3
STATE GOVERNMENT . . .	638.3	136.4	1.6	500.2	390.9	-	-	197.0	109.3
LOCAL GOVERNMENTS. . .	380.0	63.5	161.7	154.8	91.8	78.0	-	9.6	63.0
DISTRICT OF COLUMBIA . .	2 023.8	1 174.0	(2)	849.8	738.7	165.8	141.1	256.6	111.1
FLORIDA.	9 066.1	1 779.7	(1)	7 286.4	5 309.2	1 783.6	1 398.6	194.2	1 977.2
STATE GOVERNMENT . . .	4 851.1	1 126.8	26.7	3 697.6	3 274.8	68.6	1 398.6	194.2	422.8
LOCAL GOVERNMENTS. . .	6 402.6	652.9	2 160.9	3 588.8	2 034.4	1 715.1	-	-	1 554.4
GEORGIA.	5 576.8	1 373.4	(2)	4 203.4	3 074.7	956.8	773.3	666.5	1 128.7
STATE GOVERNMENT . . .	3 180.6	980.0	7.8	2 192.8	1 906.5	9.9	687.4	666.5	286.3
LOCAL GOVERNMENTS. . .	3 268.7	393.5	864.7	2 010.6	1 168.2	946.9	85.9	-	842.4
HAWAII	1 573.3	458.8	(2)	1 114.5	872.1	149.2	341.0	230.6	242.4
STATE GOVERNMENT . . .	1 228.9	345.3	5.9	877.7	685.7	-	341.0	230.6	192.0
LOCAL GOVERNMENTS. . .	383.5	113.5	33.2	236.8	186.4	149.2	-	-	50.4
IDAHO.	982.1	270.4	(2)	711.7	547.9	175.4	103.9	143.5	163.8
STATE GOVERNMENT . . .	659.7	224.5	2.1	433.1	367.8	0.2	103.9	143.5	65.3
LOCAL GOVERNMENTS. . .	523.9	45.9	199.4	278.6	180.1	175.1	-	-	98.5
ILLINOIS	14 360.5	2 816.1	(2)	11 544.4	9 674.0	3 576.5	2 240.8	1 797.8	1 870.4
STATE GOVERNMENT . . .	8 166.5	2 076.2	55.9	6 034.3	5 319.5	4.8	1 842.3	1 797.8	714.8
LOCAL GOVERNMENTS. . .	8 840.9	739.8	2 591.0	5 510.1	4 354.4	3 571.7	398.5	-	1 155.6
INDIANA.	5 525.7	1 003.9	(2)	4 521.8	3 477.6	1 293.6	1 045.6	600.6	1 044.2
STATE GOVERNMENT . . .	3 437.1	761.2	9.0	2 666.9	2 162.9	23.6	1 045.6	565.5	504.0
LOCAL GOVERNMENTS. . .	3 404.2	242.7	1 306.6	1 854.8	1 314.7	1 270.1	-	35.1	540.2
IOWA	3 559.9	716.9	(2)	2 843.0	2 155.2	837.2	346.8	539.3	687.8
STATE GOVERNMENT . . .	2 154.5	558.6	37.2	1 558.7	1 292.5	0.1	346.8	539.3	266.1
LOCAL GOVERNMENTS. . .	2 302.3	158.3	859.7	1 284.3	862.7	837.1	-	-	421.6
KANSAS	2 775.2	546.2	(2)	2 229.0	1 692.3	696.0	339.3	331.9	536.7
STATE GOVERNMENT . . .	1 604.0	424.5	11.1	1 168.4	969.0	15.4	326.7	331.9	199.4
LOCAL GOVERNMENTS. . .	1 594.2	121.7	411.9	1 060.6	723.3	680.5	12.6	-	337.3
KENTUCKY	3 660.0	973.3	(2)	2 686.7	2 079.1	389.3	463.8	600.7	607.6
STATE GOVERNMENT . . .	2 650.5	767.5	5.8	1 877.2	1 560.4	43.4	463.8	469.4	316.8
LOCAL GOVERNMENTS. . .	1 582.9	205.8	567.6	809.5	518.8	345.9	-	131.3	290.8
LOUISIANA.	4 744.8	1 224.6	(2)	3 520.2	2 494.0	388.8	809.6	228.9	1 026.1
STATE GOVERNMENT . . .	3 216.1	966.7	13.8	2 235.6	1 718.7	0.1	481.7	228.9	517.0
LOCAL GOVERNMENTS. . .	2 498.6	257.9	956.2	1 284.6	775.4	388.6	327.9	-	509.2

See footnotes at end of table.

Table 6. General Revenue of State and Local Governments by Source and Level of Government, by State: 1976-77—Continued

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue: From Federal Government	Intergovernmental revenue: Other (local-State and State-local)	All general revenue from own sources	Taxes: Total[1]	Taxes: Property	Taxes: General sales	Taxes: Income	Charges and miscellaneous general revenue
MAINE	1 274.2	399.2	(2)	875.1	714.1	258.1	169.7	110.4	161.0
STATE GOVERNMENT	862.8	274.0	8.1	580.8	468.5	14.3	169.7	110.4	112.4
LOCAL GOVERNMENTS	631.4	125.2	212.0	294.2	245.6	243.7	-	-	48.6
MARYLAND	5 960.2	1 228.8	(2)	4 731.4	3 691.8	1 098.8	465.8	1 300.4	1 039.6
STATE GOVERNMENT	3 491.9	805.2	24.3	2 662.4	2 127.7	72.4	465.8	922.0	534.7
LOCAL GOVERNMENTS	3 868.2	423.6	1 375.6	2 069.0	1 564.1	1 026.3	-	378.4	504.8
MASSACHUSETTS	8 672.5	1 897.1	(2)	6 775.4	5 792.8	2 841.5	441.9	1 588.8	982.6
STATE GOVERNMENT	4 968.6	1 323.9	167.4	3 477.3	2 934.3	0.6	441.9	1 588.8	543.1
LOCAL GOVERNMENTS	5 013.4	573.2	1 142.2	3 298.1	2 858.5	2 840.9	-	-	439.6
MICHIGAN	13 184.9	2 841.1	(2)	10 343.9	8 016.8	3 029.8	1 407.0	2 442.5	2 327.0
STATE GOVERNMENT	7 891.6	2 042.2	85.8	5 763.5	4 843.7	117.7	1 407.0	2 254.8	919.8
LOCAL GOVERNMENTS	8 078.6	798.8	2 699.4	4 580.3	3 173.1	2 912.1	-	187.6	1 407.2
MINNESOTA	5 951.6	1 236.3	(2)	4 715.3	3 601.7	1 077.3	469.6	1 215.0	1 113.6
STATE GOVERNMENT	3 867.7	912.2	39.4	2 916.0	2 485.6	3.1	466.7	1 215.0	430.5
LOCAL GOVERNMENTS	3 765.4	324.0	1 642.1	1 799.3	1 116.2	1 074.2	2.9	-	683.1
MISSISSIPPI	2 474.5	700.8	(2)	1 773.7	1 260.1	277.6	475.5	177.5	513.6
STATE GOVERNMENT	1 759.4	578.8	11.9	1 168.7	969.3	3.6	475.5	177.5	199.4
LOCAL GOVERNMENTS	1 315.7	122.0	588.7	605.0	290.9	274.0	-	-	314.2
MISSOURI	4 870.3	1 166.7	(2)	3 703.5	2 923.5	927.1	728.2	581.4	780.1
STATE GOVERNMENT	2 632.8	789.1	3.6	1 840.2	1 598.1	4.5	596.4	495.4	242.1
LOCAL GOVERNMENTS	2 954.5	377.7	713.4	1 863.4	1 325.4	922.6	131.8	86.0	538.0
MONTANA	1 076.2	310.4	(2)	765.8	582.7	275.4	-	136.8	183.2
STATE GOVERNMENT	670.0	265.7	5.3	399.0	312.4	15.6	-	136.8	86.6
LOCAL GOVERNMENTS	579.5	44.7	168.0	366.9	270.3	259.7	-	-	96.6
NEBRASKA	1 977.8	359.9	(2)	1 617.9	1 208.1	557.0	221.1	212.5	409.9
STATE GOVERNMENT	1 044.1	273.4	22.2	748.5	612.9	2.9	198.7	212.5	135.6
LOCAL GOVERNMENTS	1 204.7	86.5	248.8	869.4	595.1	554.0	22.4	-	274.2
NEVADA	946.5	175.0	(2)	771.5	564.8	180.8	134.4	-	206.7
STATE GOVERNMENT	527.4	142.3	6.5	378.6	329.1	22.1	115.7	-	49.5
LOCAL GOVERNMENTS	591.2	32.6	165.6	392.9	235.7	158.7	18.7	-	157.2
NEW HAMPSHIRE	881.3	202.4	(2)	678.9	525.0	324.7	-	39.6	153.9
STATE GOVERNMENT	461.5	158.6	10.2	292.7	200.2	6.2	-	39.6	92.5
LOCAL GOVERNMENTS	506.7	43.8	76.7	386.1	324.8	318.5	-	-	61.4
NEW JERSEY	10 177.3	1 957.5	(2)	8 219.8	6 826.6	3 430.8	913.1	1 042.4	1 393.2
STATE GOVERNMENT	5 370.3	1 430.3	75.0	3 865.0	3 103.7	80.5	913.1	1 042.4	761.3
LOCAL GOVERNMENTS	6 568.9	527.3	1 686.9	4 354.8	3 722.9	3 350.3	-	-	631.9
NEW MEXICO	1 560.1	427.3	(2)	1 132.8	743.2	135.0	267.0	56.1	389.5
STATE GOVERNMENT	1 215.3	326.0	11.8	877.6	597.6	16.1	257.2	56.1	280.0
LOCAL GOVERNMENTS	759.6	101.4	403.0	255.2	145.6	118.9	9.7	-	109.6
NEW YORK	34 119.9	6 515.1	(2)	27 604.8	22 444.8	8 033.8	3 918.3	7 158.5	5 160.0
STATE GOVERNMENT	18 805.6	4 843.1	1 034.8	12 927.7	10 743.2	24.2	2 218.2	5 822.0	2 184.4
LOCAL GOVERNMENTS	27 164.0	1 672.0	10 814.9	14 677.1	11 701.5	8 009.6	1 700.2	1 336.5	2 975.6
NORTH CAROLINA	5 685.4	1 555.0	(2)	4 130.4	3 275.2	771.9	649.9	986.4	855.2
STATE GOVERNMENT	4 026.3	1 213.3	18.2	2 794.8	2 384.8	38.0	511.5	986.4	410.0
LOCAL GOVERNMENTS	3 237.3	341.8	1 560.0	1 335.6	890.4	733.8	138.4	-	445.2
NORTH DAKOTA	923.5	238.9	(2)	684.6	445.1	146.1	110.2	76.8	239.4
STATE GOVERNMENT	677.9	214.2	11.9	451.7	296.3	2.6	110.2	76.8	155.4
LOCAL GOVERNMENTS	401.4	24.7	143.9	232.9	148.8	143.5	-	-	84.1
OHIO	11 290.1	2 260.9	(2)	9 029.2	6 856.6	2 668.6	1 203.3	1 483.9	2 172.7
STATE GOVERNMENT	6 061.5	1 656.4	45.7	4 359.4	3 570.8	108.3	1 135.5	930.4	788.6
LOCAL GOVERNMENTS	7 889.1	604.5	2 614.7	4 669.8	3 285.8	2 560.3	67.8	553.5	1 384.0
OKLAHOMA	3 144.9	803.9	(2)	2 340.9	1 681.8	378.8	341.3	287.5	659.1
STATE GOVERNMENT	2 110.1	584.5	21.8	1 503.8	1 139.0	-	205.1	287.5	364.8
LOCAL GOVERNMENTS	1 620.2	219.4	563.7	837.1	542.8	378.8	136.2	-	294.3
OREGON	3 4[illegible]9.4	891.1	(2)	2 598.3	1 884.5	838.8	(Z)	653.0	713.9
STATE GOVERNMENT	1 965.3	615.1	9.9	1 340.3	973.1	0.1	-	653.0	367.2
LOCAL GOVERNMENTS	2 052.2	276.0	518.2	1 258.0	911.3	838.7	(Z)	-	346.7
PENNSYLVANIA	13 978.8	3 145.6	(2)	10 833.2	9 074.6	2 370.3	1 524.5	2 601.4	1 758.6
STATE GOVERNMENT	8 588.4	2 239.3	72.7	6 276.4	5 590.8	62.5	1 524.5	1 844.1	685.6
LOCAL GOVERNMENTS	7 927.8	906.3	2 464.7	4 556.8	3 483.7	2 307.8	-	757.3	1 073.0

See footnotes at end of table.

Table 6. General Revenue of State and Local Governments by Source and Level of Government, by State: 1976-77—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	1 264.0	345.4	(2)	918.6	741.3	305.4	141.8	144.6	177.3
STATE GOVERNMENT	850.5	259.9	2.7	588.0	438.8	5.7	141.8	144.6	149.2
LOCAL GOVERNMENTS	556.0	85.5	139.9	330.6	302.4	299.7	-	-	28.1
SOUTH CAROLINA	2 921.0	750.7	(2)	2 170.3	1 578.6	369.1	415.3	397.0	591.7
STATE GOVERNMENT	2 135.4	610.9	23.0	1 501.5	1 187.6	4.8	415.3	397.0	313.9
LOCAL GOVERNMENTS	1 326.4	139.8	517.8	668.9	391.1	364.3	-	-	277.8
SOUTH DAKOTA	820.4	218.9	(2)	601.5	433.6	211.4	111.4	2.5	167.9
STATE GOVERNMENT	493.0	185.2	5.6	302.2	200.1	-	101.0	2.5	102.0
LOCAL GOVERNMENTS	400.5	33.7	67.4	299.4	233.5	211.4	10.4	-	65.9
TENNESSEE	4 295.2	1 098.4	(2)	3 196.9	2 425.0	607.8	929.2	178.4	771.8
STATE GOVERNMENT	2 625.9	817.4	16.3	1 792.2	1 529.5	-	733.6	178.4	262.7
LOCAL GOVERNMENTS	2 389.3	281.0	703.7	1 404.6	895.5	607.8	195.6	-	509.2
TEXAS	13 671.2	2 726.3	(2)	10 944.8	8 178.3	2 984.9	1 997.1	-	2 766.5
STATE GOVERNMENT	8 090.2	2 066.0	16.5	6 007.6	4 750.1	42.8	1 695.8	-	1 257.6
LOCAL GOVERNMENTS	7 739.8	660.3	2 142.3	4 937.2	3 428.2	2 942.2	301.2	-	1 509.0
UTAH	1 511.1	415.8	(2)	1 095.3	827.0	241.7	266.9	183.1	268.4
STATE GOVERNMENT	1 040.2	344.0	8.1	688.2	531.3	0.2	226.9	183.1	156.9
LOCAL GOVERNMENTS	776.6	71.8	297.6	407.2	295.7	241.5	40.0	-	111.5
VERMONT	689.2	202.9	(2)	486.3	391.3	159.7	32.5	87.2	95.0
STATE GOVERNMENT	485.9	181.4	2.2	302.3	229.8	0.3	32.5	87.2	72.5
LOCAL GOVERNMENTS	264.2	21.5	58.6	184.0	161.5	159.4	-	-	22.6
VIRGINIA	5 711.3	1 298.3	(2)	4 413.0	3 468.1	997.5	572.2	873.2	944.8
STATE GOVERNMENT	3 576.4	927.3	37.4	2 611.8	2 053.8	22.1	426.8	873.2	557.9
LOCAL GOVERNMENTS	3 191.1	371.1	1 018.9	1 801.2	1 414.3	975.4	145.4	-	386.9
WASHINGTON	5 376.1	1 273.9	(2)	4 102.2	3 004.0	934.5	1 284.9	-	1 098.2
STATE GOVERNMENT	3 449.0	899.0	57.4	2 492.7	2 100.0	303.2	1 172.6	-	392.6
LOCAL GOVERNMENTS	3 025.0	375.0	1 040.6	1 609.5	904.0	631.3	112.3	-	705.5
WEST VIRGINIA	2 019.0	580.0	(2)	1 439.0	1 157.1	208.6	447.4	188.0	282.0
STATE GOVERNMENT	1 552.2	502.8	1.0	1 048.4	903.4	0.9	447.4	188.0	145.0
LOCAL GOVERNMENTS	890.3	77.2	422.5	390.6	253.6	207.7	-	-	137.0
WISCONSIN	6 327.4	1 250.3	(2)	5 077.2	4 048.3	1 389.5	667.9	1 395.7	1 028.9
STATE GOVERNMENT	4 227.3	1 017.6	31.2	3 178.5	2 733.3	91.9	667.9	1 395.7	445.2
LOCAL GOVERNMENTS	4 137.5	232.7	2 006.1	1 898.7	1 315.0	1 297.6	(Z)	-	583.7
WYOMING	753.9	197.8	(2)	556.1	401.3	163.3	104.7	-	154.8
STATE GOVERNMENT	488.5	182.1	3.2	303.2	233.3	9.0	94.6	-	69.8
LOCAL GOVERNMENTS	379.1	15.6	110.5	253.0	168.0	154.3	10.1	-	85.0

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

- Represents zero or rounds to zero.
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 7. Federal General Revenue Sharing Receipts of State and Local Governments, by State: 1976-77

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita
GENERAL REVENUE SHARING RECEIPTS, UNITED STATES, TOTAL[1]	6 655 391	30.76
STATE GOVERNMENTS	2 266 073	10.47
LOCAL GOVERNMENTS	4 389 318	20.29
ALABAMA	104 686	28.37
STATE GOVERNMENT	35 718	9.67
LOCAL GOVERNMENT	68 968	18.69
ALASKA	11 536	28.34
STATE GOVERNMENT	4 434	10.89
LOCAL GOVERNMENTS	7 102	17.44
ARIZONA	66 243	28.85
STATE GOVERNMENT	25 875	11.26
LOCAL GOVERNMENTS	40 368	17.58
ARKANSAS	67 852	31.64
STATE GOVERNMENT	23 264	10.85
LOCAL GOVERNMENTS	44 588	20.79
CALIFORNIA	714 604	32.63
STATE GOVERNMENT	232 444	10.61
LOCAL GOVERNMENTS	482 160	22.02
COLORADO	71 936	27.46
STATE GOVERNMENT	24 171	9.22
LOCAL GOVERNMENTS	47 765	18.23
CONNECTICUT	83 512	26.87
STATE GOVERNMENT	28 260	9.09
LOCAL GOVERNMENTS	55 252	17.77
DELAWARE	20 404	35.05
STATE GOVERNMENT	6 959	11.95
LOCAL GOVERNMENTS	13 445	23.10
DISTRICT OF COLUMBIA:		
LOCAL GOVERNMENT	27 797	40.28
FLORIDA	200 742	23.75
STATE GOVERNMENT	67 109	7.94
LOCAL GOVERNMENTS	133 633	15.81
GEORGIA	137 998	27.33
STATE GOVERNMENT	46 261	9.16
LOCAL GOVERNMENTS	91 737	18.17
HAWAII	30 281	33.83
STATE GOVERNMENT	10 074	11.25
LOCAL GOVERNMENTS	20 207	22.57
IDAHO	24 455	28.53
STATE GOVERNMENT	8 185	9.55
LOCAL GOVERNMENTS	16 270	18.98
ILLINOIS	324 748	28.87
STATE GOVERNMENT	112 032	9.96
LOCAL GOVERNMENTS	212 716	18.91
INDIANA	133 844	25.11
STATE GOVERNMENT	45 991	8.62
LOCAL GOVERNMENTS	87 853	16.48
IOWA	81 855	28.[illegible]
STATE GOVERNMENT	27 318	9.4[illegible]
LOCAL GOVERNMENTS	54 537	18.94
KANSAS	58 778	25.27
STATE GOVERNMENT	19 749	8.49
LOCAL GOVERNMENTS	39 029	16.77
KENTUCKY	108 023	31.23
STATE GOVERNMENT	37 401	10.81
LOCAL GOVERNMENTS	70 622	20.42
LOUISIANA	140 542	35.84
STATE GOVERNMENT	46 918	11.96
LOCAL GOVERNMENTS	93 624	23.87
MAINE	41 428	38.18
STATE GOVERNMENT	13 601	12.53
LOCAL GOVERNMENTS	27 827	25.64
MARYLAND	140 482	33.94
STATE GOVERNMENT	48 944	11.82
LOCAL GOVERNMENTS	91 538	22.11
MASSACHUSETTS	218 145	37.72
STATE GOVERNMENT	68 133	11.78
LOCAL GOVERNMENTS	150 012	25.94
MICHIGAN	272 379	29.83
STATE GOVERNMENT	91 342	10.00
LOCAL GOVERNMENTS	181 037	19.83
MINNESOTA	135 926	34.19
STATE GOVERNMENT	47 132	11.85
LOCAL GOVERNMENTS	88 794	22.33
MISSISSIPPI	96 015	40.19
STATE GOVERNMENT	33 497	14.02
LOCAL GOVERNMENTS	62 518	26.16
MISSOURI	124 358	25.90
STATE GOVERNMENT	41 505	8.64
LOCAL GOVERNMENTS	82 853	17.25
MONTANA	23 755	31.21
STATE GOVERNMENT	8 105	10.65
LOCAL GOVERNMENTS	15 650	20.56
NEBRASKA	41 846	26.80
STATE GOVERNMENT	13 985	8.95
LOCAL GOVERNMENTS	27 861	17.84
NEVADA	16 456	25.99
STATE GOVERNMENT	5 341	8.43
LOCAL GOVERNMENTS	11 115	17.55
NEW HAMPSHIRE	21 072	24.81
STATE GOVERNMENT	7 254	8.54
LOCAL GOVERNMENTS	13 818	16.27
NEW JERSEY	202 476	27.62
STATE GOVERNMENT	68 728	9.37
LOCAL GOVERNMENTS	133 748	18.24
NEW MEXICO	39 995	33.60
STATE GOVERNMENT	14 393	12.09
LOCAL GOVERNMENTS	25 602	21.51
NEW YORK	793 102	44.24
STATE GOVERNMENT	293 698	16.38
LOCAL GOVERNMENTS	499 404	27.86
NORTH CAROLINA	172 409	31.20
STATE GOVERNMENT	60 335	10.92
LOCAL GOVERNMENTS	112 074	20.28
NORTH DAKOTA	18 395	28.17
STATE GOVERNMENT	6 131	9.38
LOCAL GOVERNMENTS	12 264	18.78
OHIO	266 606	24.91
STATE GOVERNMENT	88 646	8.28
LOCAL GOVERNMENTS	177 960	16.63
OKLAHOMA	78 424	27.89
STATE GOVERNMENT	24 126	8.58
LOCAL GOVERNMENTS	54 298	19.31

See footnotes at end of table.

Table 7. **Federal General Revenue Sharing Receipts of State and Local Governments, by State: 1976-77** —Continued

(Amounts in thousands of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
OREGON	69 623	29.30	UTAH	37 108	29.26
STATE GOVERNMENT	23 753	9.99	STATE GOVERNMENT	12 437	9.80
LOCAL GOVERNMENTS	45 870	19.30	LOCAL GOVERNMENTS	24 671	19.45
PENNSYLVANIA	345 851	29.34	VERMONT	18 774	38.86
STATE GOVERNMENT	115 643	9.81	STATE GOVERNMENT	6 218	12.87
LOCAL GOVERNMENTS	230 208	19.53	LOCAL GOVERNMENTS	12 556	25.99
RHODE ISLAND	30 782	32.92	VIRGINIA	143 078	27.86
STATE GOVERNMENT	12 275	13.12	STATE GOVERNMENT	44 321	8.63
LOCAL GOVERNMENTS	18 507	19.79	LOCAL GOVERNMENTS	98 757	19.23
SOUTH CAROLINA	94 843	32.97	WASHINGTON	107 006	29.25
STATE GOVERNMENT	33 982	11.81	STATE GOVERNMENT	41 073	11.22
LOCAL GOVERNMENTS	60 861	21.16	LOCAL GOVERNMENTS	65 933	18.02
SOUTH DAKOTA	22 617	32.82	WEST VIRGINIA	59 129	31.80
STATE GOVERNMENT	7 434	10.78	STATE GOVERNMENT	23 318	12.54
LOCAL GOVERNMENTS	15 183	22.03	LOCAL GOVERNMENTS	35 811	19.26
TENNESSEE	122 491	28.49	WISCONSIN	160 761	34.56
STATE GOVERNMENT	40 736	9.47	STATE GOVERNMENT	53 722	11.55
LOCAL GOVERNMENTS	81 755	19.01	LOCAL GOVERNMENTS	107 039	23.01
TEXAS	319 660	24.91	WYOMING	10 563	26.01
STATE GOVERNMENT	110 568	8.61	STATE GOVERNMENT	3 534	8.70
LOCAL GOVERNMENTS	209 092	16.29	LOCAL GOVERNMENTS	7 029	17.31

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 8. State and Local Government General Revenue by Origin and Allocation, and Level of Government: 1976-77

(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	285 796.5	62 575.2	121 190.6	102 030.7	21.9	42.4	35.7	[1]109 554.7	176 241.8	38.3	61.7
ALABAMA	3 787.6	1 082.7	1 752.6	952.4	28.6	46.3	25.1	1 976.6	1 811.0	52.2	47.8
ALASKA	1 518.1	311.8	946.2	260.0	20.5	62.3	17.1	1 018.8	499.3	67.1	32.9
ARIZONA	2 896.6	523.7	1 364.1	1 008.8	18.1	47.1	34.8	1 041.3	1 855.3	35.9	64.1
ARKANSAS	1 997.8	581.8	929.5	486.6	29.1	46.5	24.4	989.7	1 008.1	49.5	50.5
CALIFORNIA	36 321.7	7 423.3	14 343.2	14 555.2	20.4	39.5	40.1	11 918.2	24 403.5	32.8	67.2
COLORADO	3 631.2	767.4	1 388.8	1 474.9	21.1	38.2	40.6	1 322.4	2 308.8	36.4	63.6
CONNECTICUT	3 975.9	710.2	1 782.8	1 482.9	17.9	44.8	37.3	1 928.8	2 047.1	48.5	51.5
DELAWARE	854.9	199.9	500.2	154.8	23.4	58.5	18.1	476.6	378.3	55.7	44.3
DISTRICT OF COLUMBIA	2 023.8	1 174.0	(X)	849.8	58.0	(X)	42.0	(X)	2 023.8	(X)	100.0
FLORIDA	9 066.1	1 779.7	3 697.6	3 588.8	19.6	40.8	39.6	2 690.2	6 375.9	29.7	70.3
GEORGIA	5 576.8	1 373.4	2 192.8	2 010.6	24.6	39.3	36.1	2 315.9	3 260.9	41.5	58.5
HAWAII	1 573.3	458.8	877.7	236.8	29.2	55.8	15.1	1 195.7	377.6	76.0	24.0
IDAHO	982.1	270.4	433.1	278.6	27.5	44.1	28.4	460.3	521.8	46.8	53.2
ILLINOIS	14 360.5	2 816.1	6 034.3	5 510.1	19.6	42.0	38.4	5 575.4	8 785.0	38.8	61.2
INDIANA	5 525.7	1 003.9	2 666.9	1 854.8	18.2	48.3	33.6	2 130.4	3 395.2	38.6	61.4
IOWA	3 559.9	716.9	1 558.7	1 284.3	20.1	43.8	36.1	1 294.8	2 265.1	36.4	63.6
KANSAS	2 775.2	546.2	1 168.4	1 060.6	19.7	42.1	38.2	1 192.1	1 583.1	43.0	57.0
KENTUCKY	3 660.0	973.3	1 877.2	809.5	26.6	51.3	22.1	2 082.9	1 577.1	56.9	43.1
LOUISIANA	4 744.8	1 224.6	2 235.6	1 284.6	25.8	47.1	27.1	2 260.0	2 484.9	47.6	52.4
MAINE	1 274.2	399.2	580.8	294.2	31.3	45.6	23.1	650.9	623.4	51.1	48.9
MARYLAND	5 960.2	1 228.8	2 662.4	2 069.0	20.6	44.7	34.7	2 116.3	3 843.9	35.5	64.5
MASSACHUSETTS	8 672.5	1 897.1	3 477.3	3 298.1	21.9	40.1	38.0	3 826.4	4 846.0	44.1	55.9
MICHIGAN	13 184.9	2 841.1	5 763.5	4 580.3	21.5	43.7	34.7	5 192.1	7 992.8	39.4	60.6
MINNESOTA	5 951.6	1 236.3	2 916.0	1 799.3	20.8	49.0	30.2	2 225.6	3 726.0	37.4	62.6
MISSISSIPPI	2 474.5	700.8	1 168.7	605.0	28.3	47.2	24.5	1 170.7	1 303.8	47.3	52.7
MISSOURI	4 870.3	1 166.7	1 840.2	1 863.4	24.0	37.8	38.3	1 919.3	2 950.9	39.4	60.6
MONTANA	1 076.2	310.4	399.0	366.9	28.8	37.1	34.1	502.0	574.2	46.6	53.4
NEBRASKA	1 977.8	359.9	748.5	869.4	18.2	37.8	44.0	795.3	1 182.5	40.2	59.8
NEVADA	946.5	175.0	378.6	392.9	18.5	40.0	41.5	361.8	584.7	38.2	61.8
NEW HAMPSHIRE	881.3	202.4	292.7	386.1	23.0	33.2	43.8	384.[illegible]	496.4	43.7	56.3
NEW JERSEY	10 177.3	1 957.5	3 865.0	4 354.8	19.2	38.0	42.8	3 683.3	6 494.0	36.2	63.8
NEW MEXICO	1 560.1	427.3	877.6	255.2	27.4	56.3	16.4	812.3	747.8	52.1	47.9
NEW YORK	34 119.9	6 515.1	12 927.7	14 677.1	19.1	37.9	43.0	7 990.7	26 129.2	23.4	76.6
NORTH CAROLINA	5 685.4	1 555.0	2 794.8	1 335.6	27.4	49.2	23.5	2 466.3	3 219.1	43.4	56.6
NORTH DAKOTA	923.5	238.9	451.7	232.9	25.9	48.9	25.2	534.0	389.5	57.8	42.2
OHIO	11 290.1	2 260.9	4 359.4	4 669.8	20.0	38.6	41.4	3 446.8	7 843.3	30.5	69.5
OKLAHOMA	3 144.9	803.9	1 503.8	837.1	25.6	47.8	26.6	1 546.4	1 598.5	49.2	50.8
OREGON	3 489.4	891.1	1 340.3	1 258.0	25.5	38.4	36.1	1 447.2	2 042.3	41.5	58.5
PENNSYLVANIA	13 978.8	3 145.6	6 276.4	4 556.8	22.5	44.9	32.6	6 123.8	7 855.1	43.8	56.2
RHODE ISLAND	1 264.0	345.4	588.0	330.6	27.3	46.5	26.2	710.6	553.3	56.2	43.8
SOUTH CAROLINA	2 921.0	750.7	1 501.5	668.9	25.7	51.4	22.9	1 617.6	1 303.4	55.4	44.6
SOUTH DAKOTA	820.4	218.9	302.2	299.4	26.7	36.8	36.5	425.6	394.9	51.9	48.1
TENNESSEE	4 295.2	1 098.4	1 792.2	1 404.6	25.6	41.7	32.7	1 922.2	2 373.0	44.8	55.2
TEXAS	13 671.2	2 726.3	6 007.6	4 937.2	19.9	43.9	36.1	5 947.9	7 723.3	43.5	56.5
UTAH	1 511.1	415.8	688.2	407.2	27.5	45.5	26.9	742.6	768.5	49.1	50.9
VERMONT	689.2	202.9	302.3	184.0	29.4	43.9	26.7	427.3	262.0	62.0	38.0
VIRGINIA	5 711.3	1 298.3	2 611.8	1 801.2	22.7	45.7	31.5	2 557.5	3 153.8	44.8	55.2
WASHINGTON	5 376.1	1 273.9	2 492.7	1 609.5	23.7	46.4	29.9	2 408.4	2 967.7	44.8	55.2
WEST VIRGINIA	2 019.0	580.0	1 048.4	390.6	28.7	51.9	19.3	1 129.7	889.3	56.0	44.0
WISCONSIN	6 327.4	1 250.3	3 178.5	1 898.7	19.8	50.2	30.0	2 221.2	4 106.3	35.1	64.9
WYOMING	753.9	197.8	303.2	253.0	26.2	40.2	33.6	378.0	376.0	50.1	49.9

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

X Not applicable.

[1]Data not adjusted for Federal receipts of $1,375 million from State governments (mainly for Supplemental Security Income Program).

Table 9. Governmental Expenditure by Level of Government: 1976-77

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]680 329	431 980	[1]322 780	191 238	[1]194 775	[1]3 144.83	1 996.84	[1]1 492.06
INTERGOVERNMENTAL EXPENDITURE	(1)	73 045	1 386	62 460	2 159	(1)	337.65	6.41
TO FEDERAL GOVERNMENT	(1)	-	1 386	1 386	-	(1)	-	6.41
TO STATE GOVERNMENTS	(1)	51 396	(1)	-	2 159	(1)	237.57	(1)
TO LOCAL GOVERNMENTS	(1)	21 649	(1)	61 074	-	(1)	100.07	(1)
DIRECT EXPENDITURE	680 329	358 935	321 394	128 778	192 616	3 144.83	1 659.19	1 485.65
BY TYPE:								
GENERAL EXPENDITURE	514 001	240 999	273 002	103 535	169 467	2 375.98	1 114.02	1 261.96
UTILITY EXPENDITURE	20 108	-	20 108	-	20 108	92.95	-	92.95
LIQUOR STORES EXPENDITURE	2 143	-	2 143	1 817	326	9.90	-	9.90
INSURANCE TRUST EXPENDITURE	144 077	117 936	26 141	23 426	2 715	665.99	545.16	120.84
BY CHARACTER AND OBJECT:								
CURRENT OPERATION	366 207	141 966	224 241	75 775	148 466	1 692.80	656.24	1 036.56
CAPITAL OUTLAY	74 893	29 997	44 896	16 885	28 011	346.19	138.66	207.53
CONSTRUCTION	43 497	7 429	36 068	13 712	22 355	201.06	34.34	166.72
EQUIPMENT	25 857	20 251	5 606	1 477	239	119.52	93.61	25.91
LAND AND EXISTING STRUCTURES	5 540	2 317	3 223	1 696	4 645	25.60	10.71	14.90
ASSISTANCE AND SUBSIDIES	48 863	35 760	13 103	7 556	5 548	225.87	165.30	60.57
INTEREST ON DEBT	46 288	33 276	13 012	5 136	7 876	213.97	153.82	60.15
INSURANCE BENEFITS AND REPAYMENTS	144 077	117 936	26 141	23 426	2 715	665.99	545.16	120.84
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	202 541	[2]77 016	125 525	35 780	89 745	936.25	356.00	580.24

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 allowances for military personnel, amounting to $22,004 million.

Table 10. Governmental General Expenditure (Direct and Intergovernmental) by Function and Level of Government: 1976-77

Function	Amount (millions of dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
ALL FUNCTIONS	514 001	314 044	165 995	171 626	100.0	100.0	100.0	100.0
DIRECT	514 001	240 999	103 535	169 467	100.0	76.7	62.4	98.7
INTERGOVERNMENTAL	(1)	73 045	62 460	2 159	-	23.3	37.6	1.3
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	105 596	105 596	-	-	20.5	33.6	-	-
POSTAL SERVICE	14 641	14 641	-	-	2.8	4.7	-	-
GENERAL REVENUE SHARING	6 758	[2]6 764	-	-	1.3	2.2	-	-
SPACE RESEARCH AND TECHNOLOGY	4 008	4 008	-	-	0.8	1.3	-	-
EDUCATION	110 641	18 041	64 037	76 064	21.5	5.7	38.6	44.3
DIRECT	110 641	7 836	27 073	75 733	21.5	2.5	16.3	44.1
INTERGOVERNMENTAL	(1)	10 205	36 964	331	-	3.2	22.3	0.2
HIGHWAYS	23 105	6 431	17 496	9 275	4.5	2.0	10.5	5.4
DIRECT	23 105	258	13 865	9 239	4.5	0.1	8.4	5.4
INTERGOVERNMENTAL	(1)	6 173	3 631	35	-	2.0	2.2	(Z)
PUBLIC WELFARE	49 468	34 424	32 779	12 499	9.6	11.0	19.7	7.3
DIRECT	49 468	14 904	22 646	11 918	9.6	4.7	13.6	6.9
INTERGOVERNMENTAL	(1)	19 520	10 133	581	-	6.2	6.1	0.3
HEALTH AND HOSPITALS	30 049	9 860	12 607	11 522	5.8	3.1	7.6	6.7
DIRECT	30 049	7 507	11 209	11 333	5.8	2.4	6.8	6.6
INTERGOVERNMENTAL	(1)	2 353	1 398	189	-	0.7	0.8	0.1
NATURAL RESOURCES	23 798	19 762	4 369	905	4.6	6.3	2.6	0.5
DIRECT	23 798	18 794	4 108	896	4.6	6.0	2.5	0.5
INTERGOVERNMENTAL	(1)	969	260	10	-	0.3	0.2	(Z)
HOUSING AND URBAN RENEWAL	5 622	5 126	353	3 234	1.1	1.6	0.2	1.9
DIRECT	5 622	2 212	178	3 232	1.1	0.7	0.1	1.9
INTERGOVERNMENTAL	(1)	2 914	175	2	-	0.9	0.1	(Z)
AIR TRANSPORTATION	3 348	2 402	235	1 139	0.7	0.8	0.1	0.7
DIRECT	3 348	2 021	188	1 139	0.7	0.6	0.1	0.7
INTERGOVERNMENTAL	(1)	381	46	-	-	0.1	(Z)	(Z)
SOCIAL INSURANCE ADMINISTRATION	3 691	3 517	1 698	8	0.7	1.1	1.0	(Z)
DIRECT	3 691	1 985	1 698	8	0.7	0.6	1.0	(Z)
INTERGOVERNMENTAL	(1)	1 532	-	-	-	0.5	-	-
INTEREST ON GENERAL DEBT	44 670	33 276	5 136	6 257	8.7	10.6	3.1	3.6
OTHER AND COMBINED	95 106	50 196	27 275	50 724	18.5	16.0	16.4	29.6
DIRECT	95 106	27 958	17 432	49 713	18.5	8.9	10.5	29.0
INTERGOVERNMENTAL	(1)	22 238	9 842	1 011	-	7.1	5.9	0.6

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

- Represents zero or rounds to zero.
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 $2,281 million, and to local governments, $4,477 million; Federal Anti-Recession Fiscal Assistance to States amounts to $572 million, and to local governments, $1,122 million. Additional Federal payments to local governments ($13,507 million) include $2,902 million for housing and urban renewal, $2,036 million for community development, $1,892 million for comprehensive manpower assistance, $1,309 million for urban mass transportation, $1,158 million for education, $679 million for waste treatment and water facilities, and $290 million Federal contribution to District of Columbia.

Table 11. Governmental Direct General Expenditure, by Function and Level of Government: 1976-77

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	514 001	240 999	273 002	103 535	169 467	2 375.98	1 114.02	1261.96
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	105 596	105 596	-	-	-	488.12	488.12	-
ALL OTHER FUNCTIONS	408 405	135 403	273 002	103 535	169 467	1 887.86	625.90	1261.96
POSTAL SERVICE	14 641	14 641	-	-	-	67.68	67.68	-
SPACE RESEARCH AND TECHNOLOGY	4 008	4 008	-	-	-	18.53	18.53	-
EDUCATION	110 641	7 836	102 805	27 073	75 733	511.45	36.22	475.22
LOCAL SCHOOLS	71 343	-	71 343	651	70 692	329.78	-	329.79
INSTITUTIONS OF HIGHER EDUCATION	26 205	-	26 205	21 166	5 039	121.13	-	121.13
OTHER	13 093	7 836	5 257	5 256	2	60.53	36.22	24.30
HIGHWAYS	23 362	258	23 104	13 865	9 239	107.99	1.19	106.80
PUBLIC WELFARE	49 468	14 904	34 564	22 646	11 918	228.67	68.89	159.77
CATEGORICAL CASH ASSISTANCE	16 243	6 151	10 092	5 308	4 784	75.08	28.43	46.65
OTHER CASH ASSISTANCE	2 275	1 000	1 275	511	764	10.51	4.62	5.89
OTHER PUBLIC WELFARE	30 951	7 753	23 198	16 827	6 370	143.07	35.84	107.23
HEALTH AND HOSPITALS	30 049	7 507	22 542	11 209	11 333	138.90	34.70	104.20
HOSPITALS	20 933	3 732	17 201	8 622	8 579	96.76	17.25	79.51
HEALTH	9 117	3 775	5 342	2 587	2 754	42.14	17.45	24.69
POLICE PROTECTION	11 723	1 343	10 380	1 569	8 811	54.19	6.21	47.98
LOCAL FIRE PROTECTION	4 293	-	4 293	-	4 293	19.85	-	19.85
SEWERAGE	6 537	-	6 537	-	6 537	30.22	-	30.22
SANITATION OTHER THAN SEWERAGE	2 336	-	2 336	-	2 336	10.80	-	10.80
LOCAL PARKS AND RECREATION	3 871	-	3 871	-	3 871	17.89	-	17.89
NATURAL RESOURCES	23 798	18 794	5 004	4 108	896	110.01	86.88	23.13
HOUSING AND URBAN RENEWAL	5 622	2 212	3 410	178	3 232	25.99	10.23	15.76
AIR TRANSPORTATION	3 348	2 021	1 327	188	1 139	15.48	9.34	6.14
WATER TRANPORT AND TERMINALS	2 342	1 574	768	260	508	10.83	7.28	3.55
PARKING FACILITIES	325	-	325	-	325	1.50	-	1.50
CORRECTION	4 592	245	4 347	2 759	1 588	21.23	1.13	20.10
LIBRARIES	1 259	-	1 259	97	1 162	5.82	-	5.82
SOCIAL INSURANCE ADMINISTRATION	3 691	1 985	1 706	1 698	8	17.06	9.18	7.89
FINANCIAL ADMINISTRATION	7 202	2 769	4 433	2 223	2 210	33.29	12.80	20.49
GENERAL CONTROL	7 537	1 273	6 264	1 760	4 505	34.84	5.88	28.96
GENERAL PUBLIC BUILDING (STATE-LOCAL)	2 409	-	2 409	557	1 852	11.13	-	11.13
INTEREST ON GENERAL DEBT	44 670	33 276	11 394	5 136	6 257	206.49	153.82	52.67
OTHER AND UNALLOCABLE	40 679	20 757	19 922	8 207	11 715	188.04	95.95	92.09

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

- Represents zero or rounds to zero.

Table 12. Federal Government Expenditure in Detail for Selected Categories: 1976-77

(Millions of dollars)

Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 10)--	
EDUCATION	10 205
GRANTS-IN-AID	8 339
ELEMENTARY AND SECONDARY EDUCATION	2 302
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	2 144
HUMAN DEVELOPMENT	1 564
MAINTENANCE AND OPERATION OF SCHOOLS	696
OCCUPATIONAL, VOCATIONAL, AND ADULT EDUCATION	660
EMERGENCY SCHOOL ASSISTANCE	238
EDUCATION FOR THE HANDICAPPED	118
WORK INCENTIVE TRAINING	99
OTHER GRANTS-IN-AID	518
PAYMENTS FOR SERVICES	1 866
SCIENTIFIC RESEARCH AND DEVELOPMENT	1 840
TUITION PAYMENTS	26
PUBLIC WELFARE	19 520
MEDICAL ASSISTANCE (MEDICAID)	9 829
MAINTENANCE ASSISTANCE	6 337
SOCIAL SERVICES, N.E.C	2 405
SPECIAL SUPPLEMENTAL FOOD PROGRAMS (WIC)	279
FOOD STAMP PROGRAM	250
WORK INCENTIVES, N.E.C	242
OTHER	178
HEALTH AND HOSPITALS	2 353
HEALTH SERVICES ADMINISTRATION	720
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION	471
HEALTH RESOURCES ADMINISTRATION, N.E.C	410
NATIONAL INSTITUTES OF HEALTH	294
ENVIRONMENTAL POLLUTION ABATEMENT AND CONTROL	191
OTHER	267
OTHER AND COMBINED	22 238
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS	5 213
LABOR AND MANPOWER, N.E.C.	4 747
WASTE TREATMENT FACILITIES	4 052
COMMUNITY PLANNING AND DEVELOPMENT	2 207
URBAN MASS TRANSPORTATION	1 891
ANTIRECESSION FISCAL ASSISTANCE	1 694
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	684
CIVIL DEFENSE AND DISASTER RELIEF	287
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA	281
PROGRAMS FOR THE AGING	203
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES, AND MUSEUMS	177
PAYMENTS IN LIEU OF TAXES	168
OTHER	634
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 11)--	
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	105 596
MILITARY FUNCTIONS	97 824
ECONOMIC ASSISTANCE	2 321
ATOMIC ENERGY	1 931
FOOD FOR FREEDOM	1 258
MILITARY ASSISTANCE	596
DEFENSE-RELATED ACTIVITIES, N.E.C.	37
OTHER (FOREIGN AFFAIRS)	1 629
EDUCATION	7 836
VETERANS' EDUCATIONAL BENEFITS	3 474
OTHER	4 362
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 11)--CONTINUED	
NATURAL RESOURCES	18 794
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	10 050
STABILIZATION OF FARM PRICES AND INCOME	2 245
FOREST AND PARKS	1 972
FARM CREDIT AND INSURANCE	1 570
OTHER AGRICULTURAL RESOURCES	820
MINERAL RESOURCES	569
OTHER	1 568
HOSPITALS	3 732
PUBLIC HOSPITALS	3 554
VETERANS	3 103
OTHER	451
OTHER HOSPITALS	178
VETERANS	97
OTHER	81
HEALTH	3 775
VETERANS	835
OTHER	2 940
OTHER AND UNALLOCABLE	20 757
VETERANS' SERVICES, N.E.C	10 165
REGULATION OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	1 433
LABOR AND MANPOWER, N.E.C	1 143
UNITED STATES COAST GUARD	1 142
FEDERAL RAILROAD ADMINISTRATION	951
PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS	652
INDIAN TRIBAL FUNDS	558
ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	557
COMMUNITY PLANNING AND DEVELOPMENT, N.E.C	554
INTEREST ON INTERNAL REVENUE REFUNDS	318
EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	298
CIVIL DEFENSE AND DISASTER RELIEF	291
GENERAL PROPERTY AND RECORDS MANAGEMENT	284
PROGRAMS FOR THE AGING	212
GOVERNMENT PRINTING OFFICE	181
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	162
WASTE TREATMENT FACILITIES	162
CLAIMS, JUDGMENTS, AND RELIEF ACTS	153
URBAN MASS TRANSPORTATION	111
OTHER	1 430
EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
TOTAL	18 989
DIRECT	18 889
INTERGOVERNMENTAL	100
CLASSIFIED UNDER EDUCATION:	
DIRECT (TABLE 11)	3 474
INTERGOVERNMENTAL (TABLE 10)	28
CLASSIFIED UNDER PUBLIC WELFARE:	
DIRECT (TABLE 11)	57
INTERGOVERNMENTAL (TABLE 10)	40
CLASSIFIED UNDER HEALTH AND HOSPITALS:	
DIRECT (TABLE 11)	4 035
INTERGOVERNMENTAL (TABLE 10)	32
CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
DIRECT (TABLE 11)	10 165
CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 22)	1 158

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77

(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	273 001.8	234 222.8	102 805.2	93 570.6	71 342.7	65 361.2	26 205.1	5 257.4	23 104.5	10 607.5	34 564.0
STATE GOVERNMENT	103 535.1	86 656.2	27 072.7	24 158.9	650.8	441.3	21 165.8	5 256.1	13 865.3	4 403.1	22 646.0
LOCAL GOVERNMENTS	169 466.7	147 566.7	75 732.5	69 411.7	70 692.0	64 919.9	5 039.3	1.3	9 239.2	6 204.3	11 918.0
ALABAMA	3 696.3	3 020.1	1 454.9	1 287.4	816.7	733.8	491.7	146.5	435.4	169.2	375.9
STATE GOVERNMENT	1 862.1	1 472.8	671.2	562.0	33.1	8.4	491.7	146.5	293.0	60.7	367.0
LOCAL GOVERNMENTS	1 834.2	1 547.3	783.7	725.4	783.7	725.4	-	-	142.4	108.6	8.9
ALASKA	1 333.1	973.4	436.5	353.3	336.5	276.8	87.2	12.8	190.7	47.4	57.3
STATE GOVERNMENT	793.8	569.6	183.2	134.8	83.1	58.2	87.2	12.8	161.6	34.3	56.4
LOCAL GOVERNMENTS	539.2	403.8	253.4	218.5	253.4	218.5	-	-	29.1	13.2	0.9
ARIZONA	2 853.4	2 327.7	1 288.4	1 112.1	840.0	709.0	408.2	40.1	285.1	104.5	127.0
STATE GOVERNMENT	964.4	778.9	349.0	316.4	-	-	308.9	40.1	184.5	49.5	110.4
LOCAL GOVERNMENTS	1 889.0	1 548.8	939.4	795.7	840.0	709.0	99.4	-	100.6	55.0	16.6
ARKANSAS	1 878.6	1 549.5	758.4	675.6	488.7	444.4	209.5	60.1	262.1	116.9	237.2
STATE GOVERNMENT	947.5	747.1	264.1	226.0	-	-	203.9	60.1	192.5	62.4	235.2
LOCAL GOVERNMENTS	931.0	802.3	494.3	449.7	488.7	444.4	5.6	-	69.6	54.5	2.1
CALIFORNIA	32 532.1	29 368.2	12 217.8	11 252.8	8 186.9	7 626.2	3 683.5	347.5	1 504.6	848.8	5 178.6
STATE GOVERNMENT	9 942.0	9 100.2	2 774.8	2 518.1	31.8	31.8	2 395.4	347.5	683.4	280.9	2 634.0
LOCAL GOVERNMENTS	22 590.1	20 268.1	9 443.1	8 734.7	8 155.1	7 594.4	1 288.0	-	821.2	567.9	2 544.6
COLORADO	3 524.6	2 911.7	1 587.0	1 392.2	1 027.6	895.9	518.0	41.4	334.1	137.8	323.8
STATE GOVERNMENT	1 268.6	1 029.6	516.5	462.6	-	-	475.0	41.4	203.4	47.3	160.2
LOCAL GOVERNMENTS	2 256.0	1 882.1	1 070.5	929.6	1 027.6	895.9	43.0	-	130.6	90.6	163.6
CONNECTICUT	3 579.3	3 188.8	1 296.0	1 211.5	993.9	944.0	209.2	92.9	244.5	163.4	437.5
STATE GOVERNMENT	1 607.0	1 426.9	302.0	267.5	-	-	209.2	92.9	155.2	87.9	400.2
LOCAL GOVERNMENTS	1 972.3	1 761.8	994.0	944.0	993.9	944.0	-	(Z)	89.3	75.6	37.3
DELAWARE	848.7	710.2	345.9	316.6	204.7	194.1	113.2	28.0	67.7	34.0	74.0
STATE GOVERNMENT	474.4	393.0	141.2	122.5	-	-	113.2	28.0	55.5	23.4	73.3
LOCAL GOVERNMENTS	374.3	317.2	204.7	194.1	204.7	194.1	-	-	12.2	10.5	0.8
DISTRICT OF COLUMBIA	1 424.0	1 292.4	321.8	288.8	271.5	238.7	50.3	-	52.8	31.6	265.1
FLORIDA	9 287.5	7 515.2	3 438.2	3 016.7	2 476.6	2 196.6	861.1	100.5	726.0	270.5	488.3
STATE GOVERNMENT	2 886.0	2 231.1	618.5	534.3	10.4	10.4	507.6	100.5	471.9	89.1	442.1
LOCAL GOVERNMENTS	6 401.5	5 284.0	2 819.7	2 482.4	2 466.2	2 186.2	353.5	-	254.0	181.4	46.2
GEORGIA	5 060.9	4 330.5	1 860.5	1 687.6	1 300.8	1 177.3	456.3	103.4	476.7	196.5	516.1
STATE GOVERNMENT	2 121.3	1 757.2	567.7	499.7	19.3	(Z)	445.1	103.4	307.1	79.0	508.0
LOCAL GOVERNMENTS	2 939.6	2 573.4	1 292.8	1 187.9	1 281.5	1 177.3	11.2	0.1	169.6	117.5	8.0
II	1 714.1	1 365.2	478.2	408.4	292.7	254.5	174.3	11.2	133.4	60.1	189.5
S.ATE GOVERNMENT	1 313.5	1 073.1	477.6	407.7	292.1	253.9	174.3	11.2	93.8	36.0	188.8
LOCAL GOVERNMENTS	400.6	292.1	0.7	0.7	0.7	0.7	-	-	39.6	24.1	0.6
IDAHO	977.7	776.4	375.1	324.9	240.9	210.4	115.9	18.3	159.6	64.0	78.5
STATE GOVERNMENT	464.1	352.0	121.0	105.4	-	-	102.7	18.3	105.1	20.6	75.3
LOCAL GOVERNMENTS	513.6	424.4	254.1	219.5	240.9	210.4	13.2	-	54.5	43.5	3.2
ILLINOIS	14 237.0	12 068.9	5 357.1	4 914.7	3 815.5	3 522.8	1 302.4	239.2	1 403.6	547.5	2 082.2
STATE GOVERNMENT	5 703.8	4 729.7	1 127.2	1 011.9	7.5	-	880.5	239.2	884.7	219.6	2 007.7
LOCAL GOVERNMENTS	8 533.1	7 339.2	4 229.9	3 902.8	3 808.0	3 522.8	421.9	-	519.0	327.9	74.5
INDIANA	5 080.1	4 321.4	2 286.6	2 044.1	1 555.0	1 361.8	638.9	92.7	496.0	205.9	474.8
STATE GOVERNMENT	1 851.5	1 532.3	723.0	673.7	-	-	630.3	92.7	287.5	69.5	268.4
LOCAL GOVERNMENTS	3 228.6	2 789.1	1 563.6	1 370.4	1 555.0	1 361.8	8.6	-	208.5	136.4	206.3
IOWA	3 556.3	2 985.8	1 499.7	1 421.9	1 006.4	957.0	431.0	62.3	520.5	250.1	361.5
STATE GOVERNMENT	1 391.8	1 137.7	412.3	393.9	-	-	350.0	62.3	265.1	88.8	307.5
LOCAL GOVERNMENTS	2 164.4	1 848.1	1 087.4	1 028.1	1 006.4	957.0	81.0	-	255.4	161.3	53.9
KANSAS	2 775.5	2 270.2	1 102.0	1 006.7	725.1	665.0	348.9	28.0	339.9	147.1	296.5
STATE GOVERNMENT	1 143.1	931.8	319.1	290.8	-	-	291.1	28.0	197.1	58.2	291.6
LOCAL GOVERNMENTS	1 632.4	1 338.4	782.9	715.9	725.1	665.0	57.8	-	142.8	88.9	4.9
KENTUCKY	3 479.5	2 806.9	1 359.8	1 176.3	833.0	726.1	399.7	127.1	456.8	161.4	471.6
STATE GOVERNMENT	1 986.2	1 555.4	533.7	457.1	6.9	6.9	399.7	127.1	403.7	124.9	462.4
LOCAL GOVERNMENTS	1 493.2	1 251.5	826.1	719.2	826.1	719.2	(Z)	-	53.1	36.5	9.2
LOUISIANA	4 733.5	3 723.7	1 570.3	1 408.4	1 076.0	977.5	387.7	106.6	661.9	208.9	442.2
STATE GOVERNMENT	2 294.1	1 681.4	503.1	439.7	9.5	9.5	387.0	106.6	489.8	101.7	437.2
LOCAL GOVERNMENTS	2 439.4	2 042.3	1 067.2	968.7	1 066.6	968.1	0.6	-	172.0	107.2	5.0
MAINE	1 214.9	1 011.4	405.4	383.4	294.1	274.6	90.1	21.2	158.8	97.9	170.2
STATE GOVERNMENT	578.4	515.3	113.8	111.2	2.5	2.5	90.1	21.2	107.3	55.4	164.7
LOCAL GOVERNMENTS	636.6	496.1	291.6	272.1	291.6	272.1	-	-	51.5	42.5	5.5

See footnotes at end of table.

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77—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	22 542.4	20 471.1	10 380.4	4 293.3	6 536.9	2 328.9	2 335.9	3 870.5	4 433.4	6 264.5	11 393.6	40 463.4
STATE GOVERNMENT	11 209.4	10 123.1	1 569.4	-	-	-	-	-	2 223.1	1 760.0	5 136.3	18 052.9
LOCAL GOVERNMENTS	11 333.0	10 348.0	8 811.0	4 293.3	6 536.9	2 328.9	2 335.9	3 870.5	2 210.2	4 504.5	6 257.3	22 410.5
ALABAMA	481.8	412.8	102.3	45.5	82.2	22.4	32.4	49.0	43.0	66.6	133.4	393.8
STATE GOVERNMENT	221.1	200.4	19.5	-	-	-	-	-	19.8	22.7	50.4	197.3
LOCAL GOVERNMENTS	260.7	212.5	82.8	45.5	82.2	22.4	32.4	49.0	23.2	43.8	83.1	196.6
ALASKA	45.3	41.6	35.0	16.1	34.0	8.5	11.8	12.3	36.1	55.5	66.8	335.6
STATE GOVERNMENT	29.9	29.3	15.5	-	-	-	-	-	19.7	38.0	49.2	240.5
LOCAL GOVERNMENTS	15.4	12.3	19.6	16.1	34.0	8.5	11.8	12.3	16.4	17.5	17.6	95.1
ARIZONA	203.5	191.0	148.1	42.3	57.6	15.0	38.7	57.1	61.9	86.2	71.0	386.5
STATE GOVERNMENT	90.6	86.8	31.4	-	-	-	-	-	30.0	15.7	4.4	148.4
LOCAL GOVERNMENTS	113.0	104.2	116.7	42.3	57.6	15.0	38.7	57.1	31.9	70.5	66.5	238.0
ARKANSAS	177.4	154.4	53.5	21.0	22.6	9.5	12.8	11.2	38.2	29.5	49.0	205.0
STATE GOVERNMENT	79.4	70.3	14.5	-	-	-	-	-	27.0	10.2	6.9	117.8
LOCAL GOVERNMENTS	98.0	84.0	39.1	21.0	22.6	9.5	12.8	11.2	11.1	19.2	42.1	87.9
CALIFORNIA	2 348.5	2 253.1	1 427.6	652.8	631.8	231.0	190.4	633.8	625.2	912.8	687.3	5 520.9
STATE GOVERNMENT	712.5	688.0	211.7	-	-	-	-	-	289.3	146.1	286.8	2 203.5
LOCAL GOVERNMENTS	1 636.1	1 565.1	1 215.9	652.8	631.8	231.0	190.4	633.8	335.9	766.7	400.5	3 317.4
COLORADO	267.8	251.9	127.3	64.9	85.3	35.9	16.0	80.2	72.7	103.0	78.3	384.2
STATE GOVERNMENT	134.1	131.4	19.9	-	-	-	-	-	32.3	42.1	7.7	152.4
LOCAL GOVERNMENTS	133.7	120.5	107.4	64.9	85.3	35.9	16.0	80.2	40.4	60.9	70.6	231.8
CONNECTICUT	221.9	192.5	140.4	83.1	109.8	38.9	27.5	40.5	57.0	78.4	234.4	608.2
STATE GOVERNMENT	186.5	158.2	25.1	-	-	-	-	-	27.2	45.7	160.9	304.1
LOCAL GOVERNMENTS	35.5	34.3	115.3	83.1	109.8	38.9	27.5	40.5	29.7	32.7	73.5	304.1
DELAWARE	43.2	39.5	28.1	6.1	40.0	13.2	5.9	11.5	15.8	24.1	48.9	137.5
STATE GOVERNMENT	43.0	39.3	10.5	-	-	-	-	-	10.5	15.6	33.4	91.4
LOCAL GOVERNMENTS	0.2	0.2	17.5	6.1	40.0	13.2	5.9	11.5	5.3	8.5	15.5	46.1
DISTRICT OF COLUMBIA	118.4	116.3	103.5	33.9	59.7	15.5	24.4	23.1	20.8	46.5	82.2	271.9
FLORIDA	1 026.1	952.9	477.6	164.3	435.6	109.9	139.9	194.0	169.2	278.4	325.0	1 424.9
STATE GOVERNMENT	417.6	403.7	64.3	-	-	-	-	-	54.6	100.0	99.5	617.5
LOCAL GOVERNMENTS	608.5	549.2	413.3	164.3	435.6	109.9	139.9	194.0	114.6	178.4	225.5	807.4
GEORGIA	763.8	722.3	178.3	68.8	84.9	38.1	56.8	53.2	87.7	115.4	162.1	636.6
STATE GOVERNMENT	265.7	259.1	26.6	-	-	-	-	-	36.6	31.5	64.4	313.6
LOCAL GOVERNMENTS	498.0	463.3	151.7	68.8	84.9	38.1	56.8	53.2	51.0	84.0	97.7	323.0
HAWAII	106.9	95.1	48.3	24.8	56.3	9.0	12.5	42.3	25.6	45.3	90.5	460.6
STATE GOVERNMENT	100.3	91.1	0.3	-	-	-	-	-	17.1	31.3	76.1	328.2
LOCAL GOVERNMENTS	6.5	4.1	48.0	24.8	56.3	9.0	12.5	42.3	8.5	13.9	14.5	132.4
IDAHO	71.1	66.0	32.7	9.3	14.1	5.3	6.8	8.8	21.3	21.8	10.9	167.7
STATE GOVERNMENT	35.9	32.7	6.0	-	-	-	-	-	10.3	8.9	2.5	99.1
LOCAL GOVERNMENTS	35.3	33.3	26.7	9.3	14.1	5.3	6.8	8.8	10.9	12.9	8.5	68.6
ILLINOIS	972.6	794.5	656.3	248.0	394.4	183.7	133.7	283.2	173.2	335.5	489.9	1 707.5
STATE GOVERNMENT	573.3	435.1	59.8	-	-	-	-	-	89.3	88.0	198.8	675.3
LOCAL GOVERNMENTS	399.3	359.4	596.5	248.0	394.4	183.7	133.7	283.2	83.9	247.5	291.1	1 032.2
INDIANA	525.7	487.6	168.6	78.6	126.7	65.4	24.1	52.8	80.5	104.0	123.6	538.2
STATE GOVERNMENT	215.4	204.2	35.4	-	-	-	-	-	40.5	24.8	28.1	228.9
LOCAL GOVERNMENTS	310.3	283.4	133.2	78.6	126.7	65.4	24.1	52.8	40.0	79.2	95.6	309.7
IOWA	294.8	268.3	93.6	32.4	94.9	26.6	19.3	43.0	65.6	79.3	54.3	397.2
STATE GOVERNMENT	150.1	128.8	18.8	-	-	-	-	-	29.2	17.7	5.8	185.3
LOCAL GOVERNMENTS	144.8	139.4	74.7	32.4	94.9	26.6	19.3	43.0	36.5	61.6	48.5	211.9
KANSAS	257.9	184.8	96.8	35.2	50.9	21.7	32.1	29.2	44.5	66.1	71.8	352.7
STATE GOVERNMENT	126.9	97.0	10.2	-	-	-	-	-	26.6	19.7	12.8	139.0
LOCAL GOVERNMENTS	130.9	87.8	86.5	35.2	50.9	21.7	32.1	29.2	17.9	46.4	59.0	213.7
KENTUCKY	204.6	189.4	109.5	37.2	55.4	26.9	23.3	24.2	38.8	59.7	172.5	466.0
STATE GOVERNMENT	119.7	114.3	35.3	-	-	-	-	-	26.1	25.1	95.4	284.7
LOCAL GOVERNMENTS	84.9	75.1	74.3	37.2	55.4	26.9	23.3	24.2	12.7	34.6	77.1	181.3
LOUISIANA	557.1	477.9	182.2	53.3	68.6	31.1	47.8	65.3	69.7	95.4	194.5	725.3
STATE GOVERNMENT	303.3	256.7	36.1	-	-	-	-	-	32.0	36.3	73.8	382.6
LOCAL GOVERNMENTS	253.8	221.2	146.2	53.3	68.6	31.1	47.8	65.3	37.8	59.1	120.7	342.7
MAINE	49.2	44.6	30.8	20.7	88.5	7.1	4.7	13.0	17.5	26.9	47.3	181.9
STATE GOVERNMENT	39.4	35.0	7.2	-	-	-	-	-	10.7	12.1	27.8	95.4
LOCAL GOVERNMENTS	9.8	9.6	23.6	20.7	88.5	7.1	4.7	13.0	6.8	14.9	19.5	86.5

See footnotes at end of table.

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77—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	6 013.0	4 891.3	2 353.8	2 084.0	1 705.4	1 485.8	529.6	118.8	466.2	141.0	586.3
STATE GOVERNMENT	2 112.8	1 775.5	515.1	484.1	-	-	396.4	118.8	210.4	49.9	320.5
LOCAL GOVERNMENTS	3 900.2	3 115.8	1 838.7	1 599.9	1 705.4	1 485.8	133.2	-	255.8	91.1	265.9
MASSACHUSETTS	7 968.4	7 237.1	2 612.1	2 411.4	2 098.5	1 985.1	356.6	156.9	516.2	300.6	1 371.1
STATE GOVERNMENT	3 394.9	3 063.9	511.5	424.4	-	-	354.6	156.8	291.3	121.8	1 330.9
LOCAL GOVERNMENTS	4 573.5	4 173.2	2 100.6	1 987.0	2 098.5	1 985.1	2.0	0.1	224.9	178.9	40.3
MICHIGAN	12 687.3	11 161.1	5 060.0	4 678.4	3 499.1	3 211.3	1 302.5	258.4	906.8	368.2	1 996.0
STATE GOVERNMENT	4 800.9	4 308.8	1 296.6	1 237.6	-	-	1 038.2	258.4	392.0	62.7	1 767.8
LOCAL GOVERNMENTS	7 886.4	6 852.3	3 763.4	3 440.8	3 499.1	3 211.3	264.3	-	514.8	305.5	228.3
MINNESOTA	5 803.2	4 845.5	2 167.2	1 984.9	1 508.9	1 392.9	568.0	90.2	613.9	281.0	773.0
STATE GOVERNMENT	2 023.7	1 728.6	658.2	591.9	-	-	568.0	90.2	285.1	103.3	393.3
LOCAL GOVERNMENTS	3 779.5	3 116.9	1 508.9	1 392.9	1 508.9	1 392.9	-	-	328.8	177.7	379.7
MISSISSIPPI	2 431.6	1 971.7	905.2	818.3	534.9	494.1	298.9	71.3	375.7	156.6	234.0
STATE GOVERNMENT	1 135.4	885.4	316.0	281.3	3.8	3.8	240.8	71.3	214.7	48.4	229.3
LOCAL GOVERNMENTS	1 296.2	1 086.2	589.2	537.0	531.1	490.3	58.1	-	161.0	108.2	4.7
MISSOURI	4 523.6	3 823.5	1 834.6	1 706.4	1 328.5	1 240.0	447.9	58.2	508.1	201.5	449.3
STATE GOVERNMENT	1 740.8	1 410.2	424.6	389.2	-	-	366.4	58.2	351.1	90.4	435.3
LOCAL GOVERNMENTS	2 782.7	2 413.4	1 410.0	1 317.1	1 328.5	1 240.0	81.5	-	157.1	111.1	14.0
MONTANA	1 072.3	847.1	438.0	404.6	317.2	291.3	100.7	20.1	197.7	67.8	78.7
STATE GOVERNMENT	498.4	363.0	115.2	107.9	-	-	95.1	20.1	154.0	38.6	68.3
LOCAL GOVERNMENTS	573.9	484.1	322.8	296.8	317.2	291.3	5.6	-	43.7	29.2	10.4
NEBRASKA	1 799.1	1 482.2	763.9	698.4	541.7	498.1	197.1	25.1	260.2	108.6	141.6
STATE GOVERNMENT	680.1	534.3	212.4	191.6	-	-	187.2	25.1	135.1	29.3	117.9
LOCAL GOVERNMENTS	1 119.0	947.9	551.5	506.8	541.7	498.1	9.9	-	125.1	79.3	23.8
NEVADA	930.4	780.2	293.5	260.8	211.4	190.6	71.8	10.4	108.0	48.4	57.8
STATE GOVERNMENT	353.4	273.8	82.1	70.1	-	-	71.8	10.4	80.6	31.4	45.3
LOCAL GOVERNMENTS	577.0	506.4	211.4	190.6	211.4	190.6	-	-	27.4	17.0	12.5
NEW HAMPSHIRE	947.9	749.1	337.9	302.1	225.7	211.5	97.3	15.0	148.4	73.6	113.2
STATE GOVERNMENT	454.9	335.7	112.2	90.5	-	-	97.3	15.0	105.2	43.3	81.0
LOCAL GOVERNMENTS	493.0	413.4	225.7	211.5	225.7	211.5	-	-	43.2	30.3	32.2
NEW JERSEY	9 722.8	8 666.1	3 475.8	3 312.2	2 577.9	2 459.1	590.1	307.8	562.2	354.7	1 239.3
STATE GOVERNMENT	3 423.8	2 922.2	744.6	707.5	-	-	436.8	307.8	272.9	141.1	648.2
LOCAL GOVERNMENTS	6 299.0	5 743.9	2 731.1	2 604.7	2 577.9	2 459.1	153.3	-	289.2	213.6	591.2
NEW MEXICO	1 400.3	1 185.8	642.9	570.9	430.5	379.8	186.5	25.9	149.7	76.5	109.0
STATE GOVERNMENT	663.6	561.5	216.4	195.1	4.0	4.0	186.5	25.9	115.3	53.2	106.8
LOCAL GOVERNMENTS	736.7	624.3	426.5	375.8	426.5	375.8	-	-	34.4	23.2	2.1
NEW YORK	32 177.9	28 838.1	9 643.5	9 081.1	7 265.4	7 016.1	1 714.2	663.9	1 472.4	907.1	5 321.1
STATE GOVERNMENT	8 175.2	6 540.2	1 653.7	1 383.9	-	-	989.8	663.9	563.6	196.0	114.8
LOCAL GOVERNMENTS	24 002.7	22 297.8	7 989.8	7 697.2	7 265.4	7 016.1	724.4	-	908.8	711.1	5 206.3
NORTH CAROLINA	5 426.0	4 538.6	2 417.4	2 178.9	1 570.9	1 412.4	747.0	99.5	513.3	206.7	432.4
STATE GOVERNMENT	2 148.3	1 748.7	653.1	601.4	15.7	5.7	537.9	99.5	422.6	150.0	182.8
LOCAL GOVERNMENTS	3 277.7	2 789.9	1 764.3	1 577.6	1 555.2	1 406.7	209.1	-	90.7	56.7	249.6
NORTH DAKOTA	854.3	698.5	322.7	296.1	195.6	182.6	112.1	15.1	149.5	60.8	68.0
STATE GOVERNMENT	465.5	376.3	122.9	109.5	-	-	107.9	15.1	90.3	24.7	59.6
LOCAL GOVERNMENTS	388.8	322.3	199.8	186.6	195.6	182.6	4.2	-	59.1	36.2	8.4
OHIO	11 871.5	10 096.6	4 868.6	4 506.4	3 582.7	3 361.3	1 146.3	139.6	933.9	465.6	1 327.3
STATE GOVERNMENT	3 943.7	3 216.6	1 039.5	925.3	-	-	899.9	139.6	472.4	141.5	952.9
LOCAL GOVERNMENTS	7 927.8	6 880.0	3 829.1	3 581.1	3 582.7	3 361.3	246.4	(Z)	461.5	324.1	374.5
OKLAHOMA	2 937.0	2 444.8	1 172.3	1 037.9	735.1	641.3	376.5	60.7	311.2	159.6	360.5
STATE GOVERNMENT	1 400.4	1 204.0	428.5	389.8	5.4	5.4	362.3	60.7	180.9	64.5	357.4
LOCAL GOVERNMENTS	1 536.5	1 240.9	743.8	648.1	729.6	635.8	14.2	-	130.3	95.1	3.1
OREGON	3 359.7	2 858.8	1 386.7	1 222.7	912.3	808.7	420.8	53.6	262.6	140.3	351.0
STATE GOVERNMENT	1 396.8	1 228.2	358.2	310.8	-	-	304.6	53.6	138.8	46.7	340.2
LOCAL GOVERNMENTS	1 962.9	1 630.6	1 028.5	912.0	912.3	808.7	116.2	-	123.8	93.6	10.8
PENNSYLVANIA	13 746.5	12 132.5	4 898.8	4 490.0	3 678.7	3 334.1	718.3	501.8	1 161.0	606.2	2 367.2
STATE GOVERNMENT	6 180.7	5 516.2	1 135.7	1 053.4	28.7	-	605.3	501.8	824.4	362.2	2 091.3
LOCAL GOVERNMENTS	7 565.8	6 616.3	3 763.1	3 436.6	3 650.1	3 334.1	113.0	-	336.7	244.0	275.9
RHODE ISLAND	1 199.7	1 073.7	421.4	400.8	279.7	264.1	107.6	34.2	62.8	37.9	212.4
STATE GOVERNMENT	641.5	598.3	141.7	136.7	-	-	107.6	34.2	37.2	18.2	197.0
LOCAL GOVERNMENTS	558.2	475.4	279.7	264.1	279.7	264.1	-	-	25.6	19.7	15.4
SOUTH CAROLINA	2 814.3	2 414.3	1 144.4	1 031.0	710.3	635.6	330.2	104.0	179.5	104.2	242.2
STATE GOVERNMENT	1 559.7	1 313.7	469.5	422.4	35.4	27.0	330.2	104.0	140.7	74.3	236.9
LOCAL GOVERNMENTS	1 254.6	1 100.6	674.9	608.6	674.9	608.6	(Z)	-	38.8	29.9	5.3

See footnotes at end of table.

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77—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	418.4	374.2	226.5	98.4	175.1	61.0	64.4	143.2	113.1	127.0	269.4	971.2
STATE GOVERNMENT	265.4	235.9	41.5	-	-	-	-	-	73.1	52.4	142.8	491.6
LOCAL GOVERNMENTS	153.0	138.4	185.0	98.4	175.1	61.0	64.4	143.2	40.0	74.6	126.6	479.6
MASSACHUSETTS	583.8	545.3	315.6	226.1	112.3	34.4	66.6	69.7	112.6	171.2	472.7	1 338.3
STATE GOVERNMENT	359.3	335.8	37.8	-	-	-	-	-	52.0	51.3	301.8	459.0
LOCAL GOVERNMENTS	224.5	209.5	277.8	226.1	112.3	34.4	66.6	69.7	60.7	119.9	170.9	879.3
MICHIGAN	1 064.2	990.0	501.1	182.9	306.1	139.2	87.7	152.4	173.5	321.6	435.7	1 499.2
STATE GOVERNMENT	465.6	435.8	65.6	-	-	-	-	-	80.9	73.5	105.1	553.9
LOCAL GOVERNMENTS	598.6	554.1	435.5	182.9	306.1	139.2	87.7	152.4	92.6	248.1	330.7	945.3
MINNESOTA	470.0	434.7	146.5	53.5	192.3	53.7	20.4	103.4	88.8	127.1	212.1	834.9
STATE GOVERNMENT	214.7	206.2	18.0	-	-	-	-	-	38.7	27.0	54.8	333.9
LOCAL GOVERNMENTS	255.3	228.5	128.6	53.5	192.3	53.7	20.4	103.4	50.1	100.0	157.3	501.1
MISSISSIPPI	288.3	262.2	64.7	22.8	18.4	9.6	20.4	13.1	30.4	43.5	81.9	333.4
STATE GOVERNMENT	99.1	93.6	19.6	-	-	-	-	-	15.2	11.9	40.3	189.4
LOCAL GOVERNMENTS	189.1	168.7	45.1	22.8	18.4	9.6	20.4	13.1	15.2	31.6	41.6	144.0
MISSOURI	417.4	384.3	193.0	71.2	125.7	36.0	27.5	80.4	58.3	94.9	124.0	539.1
STATE GOVERNMENT	204.0	192.6	33.9	-	-	-	-	-	24.3	28.5	20.6	218.5
LOCAL GOVERNMENTS	213.5	191.7	159.0	71.2	125.7	36.0	27.5	80.4	34.0	66.4	103.4	320.6
MONTANA	55.2	48.4	26.1	8.6	12.6	6.3	5.5	8.2	27.3	27.2	17.7	169.5
STATE GOVERNMENT	35.7	33.1	5.6	-	-	-	-	-	20.8	10.4	3.5	84.9
LOCAL GOVERNMENTS	19.4	15.3	20.5	8.6	12.6	6.3	5.5	8.2	6.5	16.9	14.2	84.6
NEBRASKA	153.4	139.3	50.1	19.6	38.6	11.6	9.7	22.2	32.3	42.1	40.0	225.3
STATE GOVERNMENT	76.0	68.6	10.3	-	-	-	-	-	13.6	12.2	2.8	99.9
LOCAL GOVERNMENTS	77.4	70.7	39.8	19.6	38.6	11.6	9.7	22.2	18.7	29.9	37.3	125.4
NEVADA	102.1	91.1	52.9	23.9	10.9	6.9	2.3	28.2	25.3	36.0	31.5	158.0
STATE GOVERNMENT	28.6	21.7	7.0	-	-	-	-	-	15.9	9.1	2.5	82.2
LOCAL GOVERNMENTS	73.6	69.5	45.9	23.9	10.9	6.9	2.3	28.2	9.4	26.9	28.9	75.8
NEW HAMPSHIRE	64.0	42.4	30.0	17.7	31.2	7.3	4.5	5.5	13.1	18.5	35.3	128.6
STATE GOVERNMENT	53.9	34.6	5.4	-	-	-	-	-	8.1	6.9	16.4	65.7
LOCAL GOVERNMENTS	10.1	7.8	24.5	17.7	31.2	7.3	4.5	5.5	5.0	11.6	18.9	62.9
NEW JERSEY	551.8	492.8	431.1	165.2	281.2	90.6	81.0	151.4	146.7	257.5	467.3	1 912.5
STATE GOVERNMENT	342.8	290.1	58.1	-	-	-	-	-	75.0	68.1	235.8	978.3
LOCAL GOVERNMENTS	209.0	202.6	372.9	165.2	281.2	90.6	81.0	151.4	71.7	189.4	231.5	934.2
NEW MEXICO	107.9	95.5	59.3	19.0	18.0	6.0	13.3	17.5	36.6	38.6	29.5	159.1
STATE GOVERNMENT	76.1	71.0	12.6	-	-	-	-	-	22.6	23.1	6.5	84.2
LOCAL GOVERNMENTS	31.8	24.5	46.7	19.0	18.0	6.0	13.3	17.5	13.9	15.5	23.0	74.9
NEW YORK	2 788.8	2 596.2	1 296.5	478.4	690.7	173.9	406.7	367.9	409.3	599.5	2 841.1	5 862.2
STATE GOVERNMENT	1 272.7	1 187.1	93.1	-	-	-	-	-	212.7	150.3	1 603.7	2 510.7
LOCAL GOVERNMENTS	1 516.1	1 409.1	1 203.4	478.4	690.7	173.9	406.7	367.9	196.6	449.2	1 237.4	3 351.5
NORTH CAROLINA	526.7	465.1	179.0	57.1	93.7	39.3	53.5	54.0	89.2	113.3	120.0	776.4
STATE GOVERNMENT	296.8	281.3	43.9	-	-	-	-	-	47.3	60.7	61.1	380.0
LOCAL GOVERNMENTS	229.9	183.8	135.0	57.1	93.7	39.3	53.5	54.0	41.9	52.5	59.0	396.4
NORTH DAKOTA	31.0	28.7	18.4	5.9	13.3	2.4	4.6	6.4	14.3	14.3	17.2	188.7
STATE GOVERNMENT	28.2	26.5	4.1	-	-	-	-	-	7.9	6.0	3.5	142.8
LOCAL GOVERNMENTS	2.8	2.2	14.4	5.9	13.3	2.4	4.6	6.4	6.3	8.2	13.7	45.8
OHIO	1 068.1	869.1	431.8	213.2	282.7	153.3	94.8	144.6	191.2	238.5	405.6	1 671.4
STATE GOVERNMENT	514.6	379.8	44.0	-	-	-	-	-	110.6	32.7	173.4	603.7
LOCAL GOVERNMENTS	553.4	489.3	387.8	213.2	282.7	153.3	94.8	144.6	80.6	205.9	232.2	1 067.7
OKLAHOMA	243.6	214.6	88.2	42.3	69.9	11.6	23.2	41.3	38.7	58.3	97.3	390.2
STATE GOVERNMENT	125.1	113.1	21.1	-	-	-	-	-	17.4	23.1	45.6	201.5
LOCAL GOVERNMENTS	118.6	101.5	67.2	42.3	69.9	11.6	23.2	41.3	21.3	35.2	51.7	188.7
OREGON	191.8	186.2	113.9	79.1	107.9	40.3	6.0	42.3	97.1	95.3	153.8	472.3
STATE GOVERNMENT	127.9	125.7	22.9	-	-	-	-	-	60.3	28.8	106.7	212.9
LOCAL GOVERNMENTS	63.9	60.5	91.0	79.1	107.9	40.3	6.0	42.3	36.8	66.5	47.2	259.3
PENNSYLVANIA	921.9	862.5	504.0	140.9	278.5	147.6	107.8	131.7	215.4	333.2	840.7	1 845.4
STATE GOVERNMENT	671.2	635.3	118.4	-	-	-	-	-	127.9	84.8	391.6	735.5
LOCAL GOVERNMENTS	250.7	227.2	385.6	140.9	278.5	147.6	107.8	131.7	87.6	248.4	449.1	1 109.9
RHODE ISLAND	96.0	84.1	38.6	28.9	58.2	15.9	7.8	9.2	21.1	26.5	46.5	170.1
STATE GOVERNMENT	94.5	82.6	7.0	-	-	-	-	-	13.8	18.5	24.7	106.9
LOCAL GOVERNMENTS	1.5	1.5	31.6	28.9	58.2	15.9	7.8	9.2	7.3	8.0	21.8	63.1
SOUTH CAROLINA	358.1	335.0	79.9	23.0	38.0	16.2	26.2	16.3	40.0	49.0	90.2	527.4
STATE GOVERNMENT	206.5	193.9	21.4	-	-	-	-	-	22.0	14.2	49.0	399.5
LOCAL GOVERNMENTS	151.6	141.1	58.5	23.0	38.0	16.2	26.2	16.3	18.0	34.8	41.2	127.8

See footnotes at end of table.

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77—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	813.3	648.3	311.2	275.9	208.6	188.1	91.2	11.4	135.1	72.3	70.4
STATE GOVERNMENT. .	429.6	324.0	102.6	87.9	-	-	91.2	11.4	90.3	38.4	67.5
LOCAL GOVERNMENTS .	383.8	324.3	208.6	188.1	208.6	188.1	-	-	44.8	33.9	2.9
TENNESSEE	4 266.1	3 484.6	1 593.7	1 376.7	1 027.8	905.9	405.8	160.2	490.4	217.1	430.9
STATE GOVERNMENT. .	1 833.3	1 470.3	565.9	470.8	-	-	405.8	160.2	310.1	93.7	411.4
LOCAL GOVERNMENTS .	2 432.8	2 014.3	1 027.8	905.9	1 027.8	905.9	-	-	180.2	123.4	19.5
TEXAS	12 873.1	10 693.6	5 595.1	4 855.1	3 691.3	3 213.0	1 746.5	157.3	1 136.6	455.6	1 200.2
STATE GOVERNMENT. .	5 133.2	4 281.3	1 671.8	1 435.0	13.7	13.7	1 501.9	156.2	693.6	214.2	1 173.6
LOCAL GOVERNMENTS .	7 739.9	6 412.3	3 923.3	3 420.1	3 677.6	3 199.3	244.6	1.1	443.0	241.3	26.5
UTAH.	1 523.0	1 231.5	759.4	638.0	471.5	386.1	257.2	30.6	157.2	53.4	120.6
STATE GOVERNMENT. .	750.9	600.1	287.9	251.9	-	-	257.2	30.6	117.8	28.0	117.0
LOCAL GOVERNMENTS .	772.1	631.4	471.5	386.1	471.5	386.1	-	-	39.4	25.4	3.6
VERMONT	618.0	554.5	240.9	232.5	148.0	144.0	76.6	16.2	86.4	47.4	80.6
STATE GOVERNMENT. .	374.5	325.9	92.9	88.5	-	-	76.6	16.2	54.2	20.7	80.4
LOCAL GOVERNMENTS .	243.4	228.5	148.0	144.0	148.0	144.0	-	-	32.2	26.6	0.2
VIRGINIA.	5 671.8	4 616.0	2 182.9	2 000.6	1 519.4	1 365.8	539.9	123.5	742.0	261.9	515.0
STATE GOVERNMENT. .	2 456.3	1 941.6	663.5	634.9	-	-	539.9	123.5	614.5	193.8	272.6
LOCAL GOVERNMENTS .	3 215.5	2 674.5	1 519.4	1 365.8	1 519.4	1 365.8	-	-	127.5	68.1	242.3
WASHINGTON.	4 963.9	4 153.9	2 024.2	1 816.1	1 286.5	1 166.2	644.2	93.4	501.9	211.6	512.2
STATE GOVERNMENT. .	2 267.5	1 856.7	785.6	649.9	48.0	-	644.2	93.4	306.5	83.9	504.3
LOCAL GOVERNMENTS .	2 696.3	2 297.2	1 238.6	1 166.2	1 238.6	1 166.2	-	-	195.4	127.8	7.9
WEST VIRGINIA	2 013.6	1 633.2	742.9	664.6	553.4	486.5	147.0	42.5	361.0	157.0	187.8
STATE GOVERNMENT. .	1 129.2	891.3	189.6	178.1	-	-	147.0	42.5	341.7	140.8	187.0
LOCAL GOVERNMENTS .	884.4	741.9	553.4	486.5	553.4	486.5	-	-	19.4	16.2	0.8
WISCONSIN	6 147.0	5 473.2	2 496.2	2 331.1	1 572.3	1 482.9	822.3	101.6	612.1	365.2	940.5
STATE GOVERNMENT. .	2 088.7	1 851.4	718.4	662.0	-	-	616.8	101.6	223.1	87.9	538.7
LOCAL GOVERNMENTS .	4 058.3	3 621.8	1 777.8	1 669.1	1 572.3	1 482.9	205.5	-	389.0	277.3	401.8
WYOMING	638.3	479.8	258.6	219.3	170.8	140.6	77.5	10.4	112.2	35.6	26.7
STATE GOVERNMENT. .	283.7	193.5	68.0	60.5	-	-	57.6	10.4	92.7	21.2	25.7
LOCAL GOVERNMENTS .	354.7	286.4	190.7	158.7	170.8	140.6	19.9	-	19.5	14.4	1.0

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

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

Table 13. State and Local Government Direct General Expenditure by Function and Level of Government, by State: 1976-77—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	54.3	31.0	19.3	5.6	5.3	2.7	2.9	9.3	19.7	20.3	15.9	144.1
STATE GOVERNMENT	46.1	23.0	5.7	-	-	-	-	-	9.7	11.1	10.5	86.1
LOCAL GOVERNMENTS	8.2	7.9	13.6	5.6	5.3	2.7	2.9	9.3	10.0	9.2	5.4	58.0
TENNESSEE	470.4	435.2	141.2	74.7	120.1	33.0	56.6	53.6	61.9	87.8	165.6	519.3
STATE GOVERNMENT	184.7	173.8	15.7	-	-	-	-	-	33.3	29.5	53.8	228.8
LOCAL GOVERNMENTS	285.7	261.4	125.5	74.7	120.1	33.0	56.6	53.6	28.6	58.3	111.8	290.5
TEXAS	1 271.3	1 150.3	449.0	197.5	360.3	115.1	114.4	162.1	215.7	245.2	498.6	1 426.9
STATE GOVERNMENT	687.0	605.1	79.9	-	-	-	-	-	79.0	54.8	113.3	580.1
LOCAL GOVERNMENTS	584.3	545.2	369.1	197.5	360.3	115.1	114.4	162.1	136.7	190.4	385.3	846.9
UTAH	85.6	79.6	41.9	16.1	22.2	7.2	8.2	17.5	28.0	31.4	25.7	209.3
STATE GOVERNMENT	62.1	56.6	8.8	-	-	-	-	-	16.4	9.9	7.1	124.0
LOCAL GOVERNMENTS	23.5	23.0	33.1	16.1	22.2	7.2	8.2	17.5	11.6	21.5	18.6	85.3
VERMONT	34.2	32.5	13.7	8.3	5.4	4.0	1.0	3.0	12.4	13.5	29.8	88.8
STATE GOVERNMENT	33.0	31.4	6.9	-	-	-	-	-	9.5	8.1	22.4	67.1
LOCAL GOVERNMENTS	1.2	1.2	6.8	8.3	5.4	4.0	1.0	3.0	2.9	5.4	7.4	21.7
VIRGINIA	473.3	428.6	197.7	82.8	192.1	58.0	57.4	68.8	116.7	117.5	184.8	740.7
STATE GOVERNMENT	365.0	340.0	52.2	-	-	-	-	-	55.5	38.7	45.1	349.2
LOCAL GOVERNMENTS	108.3	88.6	145.5	82.8	192.1	58.0	57.4	68.8	61.2	78.8	139.7	391.5
WASHINGTON	274.5	251.8	168.5	81.4	93.8	42.4	40.4	97.3	108.7	105.9	171.8	783.1
STATE GOVERNMENT	150.0	140.0	28.6	-	-	-	-	-	50.8	27.0	65.9	348.8
LOCAL GOVERNMENTS	124.5	111.8	139.9	81.4	93.8	42.4	40.4	97.3	58.0	78.9	105.9	434.3
WEST VIRGINIA	139.9	130.8	40.7	17.1	23.0	12.9	10.1	13.5	30.9	34.2	86.4	326.1
STATE GOVERNMENT	91.8	83.5	12.7	-	-	-	-	-	22.2	17.4	63.5	203.3
LOCAL GOVERNMENTS	48.1	47.3	27.9	17.1	23.0	12.9	10.1	13.5	8.7	16.8	22.9	122.8
WISCONSIN	441.5	403.1	203.1	89.2	159.4	73.5	46.2	103.7	87.5	129.9	169.8	667.9
STATE GOVERNMENT	168.0	146.4	14.7	-	-	-	-	-	48.2	31.5	74.0	272.1
LOCAL GOVERNMENTS	273.4	256.8	188.4	89.2	159.4	73.5	46.2	103.7	39.3	98.4	95.8	395.8
WYOMING	57.2	50.2	18.0	4.7	6.6	2.5	3.9	5.1	13.1	15.2	21.8	95.2
STATE GOVERNMENT	18.3	17.7	4.8	-	-	-	-	-	9.3	6.7	3.9	54.2
LOCAL GOVERNMENTS	38.9	32.5	13.1	4.7	6.6	2.5	3.9	5.1	3.8	8.4	17.9	41.0

Table 14. Governmental Expenditure for Capital Outlay, by Function and Level of Government: 1976-77

(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	74 893	29 997	44 896	16 885	28 011	43 497	7 429	36 068	13 712	22 355
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	21 541	21 541	-	-	-	2 291	2 291	-	-	-
OTHER, TOTAL	53 352	8 456	44 896	16 885	28 011	41 206	5 138	36 068	13 712	22 355
SPACE RESEARCH AND TECHNOLOGY	185	185	-	-	-	105	105	-	-	-
EDUCATION	9 237	2	9 235	2 914	6 321	6 460	-	6 460	1 974	4 486
LOCAL SCHOOLS	5 982	-	5 982	209	5 772	4 291	-	4 291	186	4 105
INSTITUTIONS OF HIGHER EDUCATION	2 861	-	2 861	2 313	548	1 837	-	1 837	1 458	379
OTHER	394	2	392	391	1	332	-	332	331	1
HIGHWAYS	12 565	68	12 497	9 462	3 035	11 232	65	11 167	8 665	2 502
HEALTH AND HOSPITALS	2 667	596	2 071	1 086	985	2 042	374	1 668	891	777
SEWERAGE	4 208	-	4 208	-	4 208	4 009	-	4 009	-	4 009
LOCAL PARKS AND RECREATION	1 109	-	1 109	-	1 109	769	-	769	-	769
NATURAL RESOURCES	6 529	5 276	1 253	953	301	4 611	3 817	794	545	249
HOUSING AND URBAN RENEWAL	1 944	605	1 339	93	1 247	1 085	-	1 085	92	992
AIR TRANSPORTATION	905	318	587	106	481	713	200	513	95	418
WATER TRANSPORT AND TERMINALS	648	283	365	118	247	571	270	301	96	206
LOCAL UTILITIES	6 107	-	6 107	-	6 107	5 286	-	5 286	-	5 286
WATER SUPPLY	2 302	-	2 302	-	2 302	2 029	-	2 029	-	2 029
ELECTRIC POWER	2 175	-	2 175	-	2 175	1 953	-	1 953	-	1 953
TRANSIT	1 573	-	1 573	-	1 573	1 258	-	1 258	-	1 258
GAS SUPPLY	57	-	57	-	57	46	-	46	-	46
ALL OTHER	7 246	1 122	6 124	2 154	3 970	4 324	307	4 017	1 355	2 662

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 15. State and Local Government Expenditure for Capital Outlay, by Function and State: 1976-77

(Millions of dollars)

State	Total	General expenditure for capital outlay							Local utilities	
		All general government functions[1]	Education			Highways	Health and hospitals	Sewerage	Water supply systems	Other (electric, gas supply, transit systems)
			Total[1]	Local schools	Institutions of higher education					
UNITED STATES	44 896.2	[1]38 779.0	[1]9 234.6	5 981.6	2 860.6	12 497.0	2 071.3	4 208.0	2 301.6	3 805.7
ALABAMA	743.7	676.2	167.4	82.9	77.9	266.2	69.0	59.8	34.0	33.5
ALASKA	384.0	359.7	83.2	59.7	22.2	143.3	3.6	25.5	9.7	14.6
ARIZONA	791.3	525.7	176.3	131.1	44.7	180.6	12.5	42.6	29.9	235.8
ARKANSAS	349.2	329.1	82.7	44.4	31.8	145.2	23.1	13.2	16.6	3.5
CALIFORNIA	3 735.1	3 163.9	965.0	560.7	390.0	655.8	95.4	400.8	302.0	269.2
COLORADO	728.2	612.9	194.8	131.7	63.0	196.2	15.9	49.4	75.3	40.0
CONNECTICUT	400.5	390.6	84.5	49.9	9.6	81.0	29.5	71.0	8.6	1.4
DELAWARE	139.9	138.6	29.4	10.6	18.6	33.7	3.7	26.8	0.8	0.5
DISTRICT OF COLUMBIA	693.5	131.6	33.0	32.9	0.1	21.2	2.1	44.2	10.8	551.1
FLORIDA	2 018.4	1 772.4	421.5	280.0	133.7	455.5	73.2	325.7	127.7	118.4
GEORGIA	991.5	730.3	172.8	123.4	48.2	280.2	41.4	46.8	50.1	211.0
HAWAII	362.5	348.9	69.8	38.2	31.4	73.3	11.8	47.2	13.6	-
IDAHO	208.7	201.2	50.2	30.5	19.0	95.6	5.1	8.8	5.2	2.1
ILLINOIS	2 337.4	2 168.1	442.3	292.7	148.7	856.1	178.1	210.7	110.6	58.7
INDIANA	786.0	758.7	242.5	193.2	47.3	290.1	38.1	61.4	8.9	18.4
IOWA	640.7	570.5	77.8	49.4	27.5	270.4	26.6	68.3	40.8	28.7
KANSAS	592.5	505.3	95.2	60.2	33.4	192.8	73.0	29.2	37.9	49.3
KENTUCKY	722.0	672.6	183.5	106.9	57.7	295.4	15.3	28.4	37.9	11.6
LOUISIANA	1 107.0	1 009.8	161.9	98.5	37.2	452.9	79.2	37.5	79.0	18.2
MAINE	225.9	203.5	22.0	19.5	2.5	60.9	4.6	81.4	22.1	0.2
MARYLAND	1 156.4	1 121.7	269.8	219.6	49.1	325.3	44.3	114.1	31.8	2.2
MASSACHUSETTS	851.9	731.3	200.7	113.4	46.3	215.6	38.4	78.0	40.0	80.7
MICHIGAN	1 596.0	1 526.2	381.6	287.8	93.6	538.7	74.2	166.9	44.2	25.5
MINNESOTA	1 011.3	957.7	182.4	116.1	61.8	332.9	35.3	138.6	30.1	20.6
MISSISSIPPI	476.3	459.9	86.9	40.8	42.5	219.0	26.0	8.8	15.2	1.1
MISSOURI	764.1	700.0	128.2	88.4	34.9	306.6	33.1	89.8	22.4	41.7
MONTANA	240.5	225.2	33.4	25.9	6.2	129.9	6.8	6.3	14.6	(Z)
NEBRASKA	720.9	316.9	65.5	43.6	20.8	151.7	14.0	26.9	11.5	392.5
NEVADA	174.8	150.1	32.8	20.8	11.9	59.7	11.0	4.0	24.3	0.4
NEW HAMPSHIRE	201.7	198.9	35.9	14.2	21.7	74.8	21.6	23.9	2.7	-
NEW JERSEY	1 112.1	1 056.7	163.6	118.8	41.6	207.5	59.0	190.6	48.8	6.6
NEW MEXICO	231.8	214.5	72.0	50.6	20.7	73.3	12.4	12.0	10.2	7.1
NEW YORK	3 824.1	3 339.8	562.4	249.3	195.0	565.2	192.6	516.8	92.5	391.8
NORTH CAROLINA	1 007.7	887.4	238.5	158.5	75.5	306.7	61.6	54.4	108.7	11.6
NORTH DAKOTA	165.2	155.8	26.6	13.0	13.3	88.6	2.3	10.9	8.4	1.1
OHIO	1 842.6	1 774.9	362.2	221.5	130.0	468.3	199.0	129.4	57.7	9.6
OKLAHOMA	526.2	492.1	134.4	93.8	36.6	151.5	29.0	58.3	30.0	4.1
OREGON	629.0	500.9	164.0	103.6	60.3	122.3	5.6	67.6	29.1	99.0
PENNSYLVANIA	1 818.6	1 613.9	408.8	344.6	58.2	554.8	59.4	130.9	132.7	71.3
RHODE ISLAND	127.7	126.0	20.6	15.6	4.4	24.9	12.0	42.3	1.7	(Z)
SOUTH CAROLINA	420.2	400.0	113.4	74.7	33.6	75.3	23.1	21.8	14.9	5.3
SOUTH DAKOTA	172.8	165.0	35.3	20.5	14.1	62.8	23.3	2.6	5.3	2.4
TENNESSEE	898.6	781.4	217.0	121.9	45.2	273.3	35.2	87.1	42.0	75.1
TEXAS	2 663.8	2 179.5	740.0	478.3	258.2	681.1	121.0	245.3	136.9	347.5
UTAH	320.2	291.5	121.3	85.4	31.8	103.8	6.0	15.0	9.4	19.2
VERMONT	65.9	63.5	8.4	4.0	3.6	39.0	1.6	1.4	0.9	1.5
VIRGINIA	1 110.1	1 055.8	182.3	153.7	27.6	480.1	44.7	134.2	49.4	4.7
WASHINGTON	1 560.6	809.9	208.1	120.3	86.4	290.3	22.7	51.3	241.2	508.8
WEST VIRGINIA	387.0	380.4	78.4	66.9	7.0	204.0	9.1	10.1	5.5	1.1
WISCONSIN	695.8	673.8	165.1	89.4	74.7	247.0	38.3	85.9	14.7	7.3
WYOMING	164.3	158.5	39.4	30.2	9.1	76.6	7.1	4.1	3.6	0.1

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

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

Table 16. State and Local Government Expenditure for Personal Services, by Function: 1976-77

Function[1]	Amount (millions of dollars)		Percent	
	State governments	Local governments	State governments	Local governments
ALL FUNCTIONS	35 780	89 745	100.0	100.0
EDUCATION	13 847	50 167	38.7	55.9
LOCAL SCHOOLS	215	47 296	.6	52.7
INSTITUTIONS OF HIGHER EDUCATION	12 523	2 872	35.0	3.2
OTHER	1 109	-	3.1	-
FUNCTIONS OTHER THAN EDUCATION	21 933	39 578	61.3	44.1
HIGHWAYS	3 077	2 962	8.6	3.3
PUBLIC WELFARE	1 789	1 885	5.0	2.1
HOSPITALS	5 295	4 308	14.8	4.8
HEALTH	1 109	1 167	3.1	1.3
POLICE PROTECTION	966	6 731	2.7	7.5
LOCAL FIRE PROTECTION	-	3 231	-	3.6
SEWERAGE	-	987	-	1.1
SANITATION OTHER THAN SEWERAGE	-	1 256	-	1.4
LOCAL PARKS AND RECREATION	-	1 615	-	1.8
NATURAL RESOURCES	1 789	269	5.0	0.3
CORRECTION	1 646	987	4.6	1.1
FINANCIAL ADMINISTRATION	1 360	1 615	3.8	1.8
GENERAL CONTROL	1 145	3 051	3.2	3.4
WATER SUPPLY UTILITIES	-	1 346	-	1.5
ELECTRIC POWER UTILITIES	-	808	-	0.9
TRANSIT UTILITIES	-	1 974	-	2.2
ALL OTHER	3 757	5 385	10.1	6.0

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 1977 (Bureau of the Census, 1977).

Table 17. Indebtedness and Debt Transactions of State and Local Governments: 1976-77

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	257 532	90 200	167 332	1 190.45
LONG-TERM	244 147	87 184	156 963	1 128.58
FULL FAITH AND CREDIT	137 749	42 913	94 837	636.75
NONGUARANTEED	106 398	44 271	62 126	491.83
SHORT-TERM	13 385	3 016	10 369	61.87
NET LONG-TERM DEBT OUTSTANDING	212 333	67 563	144 750	981.52
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	40 025	4 048	35 977	185.02
LOCAL UTILITIES	35 525	(X)	35 525	164.22
ALL OTHER	168 597	83 136	85 461	779.34
LONG-TERM DEBT ISSUED	32 342	12 377	19 965	149.50
LONG-TERM DEBT RETIRED	13 219	4 016	9 203	61.11

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 18. Cash and Security Holdings of State and Local Governments by Purpose and Type of Asset: 1976-77

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	272 028	175 713	96 315	1 257.46
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY	4 931	4 931	1	22.80
OTHER DEPOSITS AND CASH	67 475	21 672	45 803	311.90
SECURITIES	199 621	149 110	50 511	922.75
FEDERAL	48 298	29 108	19 190	223.26
U.S. TREASURY	40 062	22 304	17 758	185.19
FEDERAL AGENCY	8 236	6 804	1 432	38.07
STATE AND LOCAL GOVERNMENT SECURITIES	10 569	6 732	3 837	48.86
OTHER	140 755	113 271	27 484	650.64
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	4 968	4 956	11	22.96
EMPLOYEE RETIREMENT	123 481	94 913	28 569	570.79
OTHER INSURANCE TRUST SYSTEMS	5 213	5 213	-	24.10
LONG-TERM DEBT OFFSETS	31 814	19 600	12 214	147.06
BOND FUNDS	23 656	7 923	15 733	109.35
ALL OTHER	82 895	43 108	39 788	383.19
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	138 366	70 631	67 734	639.60
CASH AND DEPOSITS	65 482	20 572	44 910	302.69
SECURITIES	72 884	50 059	22 825	336.91
FEDERAL	35 041	18 540	16 501	161.98
STATE AND LOCAL GOVERNMENT SECURITIES	6 347	5 541	806	29.34
OTHER	31 496	25 978	5 518	145.59

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

- Represent zero or rounds to zero.

Table 19. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1976-77

(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	257 532.1	13 384.9	244 147.2	208 622.1	32 341.8	13 219.1	133 662.2	138 365.7
STATE GOVERNMENTS.	90 199.9	3 015.9	87 184.0	87 184.0	12 376.5	4 016.1	105 082.0	70 631.4
LOCAL GOVERNMENTS.	167 332.2	10 369.0	156 963.2	121 438.1	19 965.3	9 203.0	28 580.2	67 734.3
ALABAMA.	3 131.5	102.7	3 028.8	2 645.8	351.5	157.4	1 420.4	1 486.5
STATE GOVERNMENT . . .	997.1	-	997.1	997.1	73.2	55.1	1 278.8	675.4
LOCAL GOVERNMENTS. . .	2 134.4	102.7	2 031.7	1 648.6	278.3	102.3	141.6	811.0
ALASKA	2 300.0	31.1	2 268.9	2 101.8	944.9	54.9	458.5	1 527.3
STATE GOVERNMENT . . .	916.6	28.3	888.3	888.3	146.1	26.6	444.7	1 196.8
LOCAL GOVERNMENTS. . .	1 383.4	2.8	1 380.7	1 213.5	798.8	28.3	13.8	330.5
ARIZONA.	2 850.9	18.1	2 832.7	1 605.8	665.7	102.3	1 622.8	1 589.2
STATE GOVERNMENT . . .	103.2	2.1	101.1	101.1	13.7	2.3	1 508.4	412.1
LOCAL GOVERNMENTS. . .	2 747.6	16.0	2 731.6	1 504.8	652.0	100.0	114.4	1 177.0
ARKANSAS	1 173.1	53.6	1 119.5	990.7	102.6	88.4	583.1	639.2
STATE GOVERNMENT . . .	140.5	0.1	140.4	140.4	7.4	5.9	565.3	341.9
LOCAL GOVERNMENTS. . .	1 032.6	53.5	979.1	850.3	95.2	82.5	17.8	297.3
CALIFORNIA	21 137.9	374.7	20 763.2	15 132.4	1 597.0	964.7	23 246.6	17 121.5
STATE GOVERNMENT . . .	6 742.6	31.6	6 711.0	6 711.0	506.5	316.6	16 763.3	6 985.2
LOCAL GOVERNMENTS. . .	14 395.3	343.1	14 052.2	8 421.4	1 090.5	648.1	6 483.3	10 136.3
COLORADO	2 195.0	69.8	2 125.2	1 513.5	309.5	175.6	1 860.7	1 689.1
STATE GOVERNMENT . . .	197.3	-	197.3	197.3	53.4	9.9	1 539.5	584.5
LOCAL GOVERNMENTS. . .	1 997.7	69.8	1 927.9	1 316.2	256.1	165.7	321.2	1 104.6
CONNECTICUT.	5 093.1	436.4	4 656.7	4 568.6	578.0	327.8	1 477.1	1 617.2
STATE GOVERNMENT . . .	3 173.4	1.9	3 171.6	3 171.6	375.5	204.1	1 168.5	1 083.9
LOCAL GOVERNMENTS. . .	1 919.7	434.5	1 485.2	1 397.0	202.5	123.7	308.7	533.4
DELAWARE	1 151.7	5.0	1 146.7	1 103.6	102.5	81.5	145.0	351.8
STATE GOVERNMENT . . .	742.7	1.1	741.6	741.6	69.8	65.3	135.1	243.1
LOCAL GOVERNMENTS. . .	409.0	3.9	405.1	362.0	32.6	16.2	10.0	108.7
DISTRICT OF COLUMBIA . .	2 534.4	160.1	2 374.3	1 338.4	171.4	11.0	81.5	467.8
FLORIDA.	8 156.0	103.7	8 052.3	6 259.0	1 024.5	280.9	2 978.5	4 767.0
STATE GOVERNMENT . . .	2 003.4	-	2 003.4	2 003.4	321.0	57.4	2 512.3	1 717.9
LOCAL GOVERNMENTS. . .	6 152.7	103.7	6 048.9	4 255.6	703.5	223.5	466.2	3 049.1
GEORGIA.	4 168.6	114.1	4 054.5	3 353.9	315.1	165.4	2 077.4	2 167.3
STATE GOVERNMENT . . .	1 268.5	-	1 268.5	1 268.5	47.9	69.2	1 870.3	938.9
LOCAL GOVERNMENTS. . .	2 900.2	114.1	2 786.1	2 085.4	267.3	96.2	207.1	1 228.3
HAWAII	1 810.6	27.5	1 783.0	1 732.9	210.6	77.6	868.1	587.8
STATE GOVERNMENT . . .	1 486.3	18.1	1 468.2	1 468.2	176.4	56.8	868.1	468.6
LOCAL GOVERNMENTS. . .	324.3	9.4	314.8	264.8	34.2	20.8	-	119.2
IDAHO.	295.3	21.2	274.1	257.6	43.4	13.3	277.9	459.5
STATE GOVERNMENT . . .	52.3	1.4	50.9	50.9	12.7	1.3	276.6	308.6
LOCAL GOVERNMENTS. . .	243.1	19.9	223.2	206.7	30.7	12.1	1.3	150.9
ILLINOIS	11 728.0	1 154.7	10 573.3	9 644.0	1 692.2	659.2	6 109.8	5 795.5
STATE GOVERNMENT . . .	4 053.8	169.5	3 884.4	3 884.4	892.6	150.3	3 791.6	2 020.1
LOCAL GOVERNMENTS. . .	7 674.1	985.2	6 688.9	5 759.6	799.6	508.9	2 318.1	3 775.4
INDIANA.	2 771.6	80.5	2 691.1	2 480.5	121.2	143.3	1 073.9	2 648.1
STATE GOVERNMENT . . .	587.4	9.8	577.6	577.6	28.8	22.7	1 068.7	1 352.5
LOCAL GOVERNMENTS. . .	2 184.2	70.7	2 113.5	1 902.9	92.3	120.6	5.1	1 295.6
IOWA	1 444.5	21.4	1 423.1	1 237.1	186.6	103.8	1 048.7	1 458.9
STATE GOVERNMENT . . .	124.0	-	124.0	124.0	2.9	4.8	884.2	535.6
LOCAL GOVERNMENTS. . .	1 320.5	21.4	1 299.2	1 113.2	183.6	98.9	164.5	923.3
KANSAS	2 262.3	87.7	2 174.6	1 766.9	409.6	132.3	748.4	1 384.6
STATE GOVERNMENT . . .	402.8	(Z)	402.8	402.8	93.6	22.8	690.1	648.3
LOCAL GOVERNMENTS. . .	1 859.5	87.7	1 771.8	1 364.1	316.0	109.5	58.2	736.2
KENTUCKY	4 240.5	53.2	4 187.3	3 682.5	437.4	181.6	1 231.4	2 165.6
STATE GOVERNMENT . . .	2 040.6	-	2 040.6	2 040.6	164.5	120.5	1 147.1	1 604.7
LOCAL GOVERNMENTS. . .	2 199.9	53.2	2 146.7	1 641.9	272.9	61.1	84.3	560.9
LOUISIANA.	5 002.4	48.1	4 954.3	4 387.8	683.7	213.2	2 034.5	2 271.3
STATE GOVERNMENT . . .	1 769.2	5.1	1 764.2	1 764.2	381.2	68.4	1 877.6	1 184.9
LOCAL GOVERNMENTS. . .	3 233.2	43.1	3 190.1	2 623.7	302.4	144.8	156.9	1 086.4

See footnotes at end of table.

Table 19. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1976-77—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	1 028.9	92.5	936.4	884.6	98.5	63.1	227.6	756.5
STATE GOVERNMENT	564.1	(Z)	564.1	564.1	60.9	33.4	227.8	425.3
LOCAL GOVERNMENTS	464.8	92.4	372.4	320.6	37.6	29.8	-	131.2
MARYLAND	6 444.6	140.7	6 303.9	5 778.0	821.6	308.1	2 475.0	1 839.1
STATE GOVERNMENT	3 051.1	-	3 051.1	3 051.1	543.2	148.1	1 862.2	896.4
LOCAL GOVERNMENTS	3 393.5	140.7	3 252.8	2 726.9	278.4	160.1	612.8	942.7
MASSACHUSETTS	9 095.1	1 139.8	7 955.3	7 199.8	919.3	572.0	1 825.2	2 849.6
STATE GOVERNMENT	5 167.7	619.1	4 548.6	4 548.6	621.8	275.9	1 111.8	1 806.5
LOCAL GOVERNMENTS	3 927.5	520.7	3 406.7	2 651.2	297.5	296.0	713.4	1 043.1
MICHIGAN	9 287.9	281.5	9 006.4	8 356.9	664.8	427.1	5 840.2	4 605.4
STATE GOVERNMENT	1 951.0	60.8	1 890.2	1 890.2	216.7	99.0	3 790.6	1 980.6
LOCAL GOVERNMENTS	7 336.9	220.7	7 116.2	6 466.8	448.0	328.1	2 049.6	2 624.9
MINNESOTA	5 083.6	189.3	4 894.3	4 716.1	866.2	406.1	2 319.0	3 415.6
STATE GOVERNMENT	1 236.7	40.2	1 196.4	1 196.4	355.3	115.9	1 886.6	1 771.3
LOCAL GOVERNMENTS	3 846.9	149.0	3 697.9	3 519.7	510.9	290.2	432.4	1 644.4
MISSISSIPPI	1 893.6	54.1	1 839.5	1 684.3	186.4	96.0	689.4	781.6
STATE GOVERNMENT	812.1	2.5	809.6	809.6	76.7	33.3	684.0	404.2
LOCAL GOVERNMENTS	1 081.5	51.6	1 029.9	874.7	109.7	62.7	5.4	377.4
MISSOURI	3 092.7	56.7	3 035.9	2 653.9	365.1	195.9	2 082.5	2 093.3
STATE GOVERNMENT	440.4	-	440.4	440.4	156.7	62.7	1 577.4	823.8
LOCAL GOVERNMENTS	2 652.3	56.7	2 595.5	2 213.4	208.4	133.1	505.0	1 269.5
MONTANA	530.8	8.2	522.6	483.6	128.8	27.5	379.2	624.2
STATE GOVERNMENT	101.4	-	101.4	101.4	21.5	5.0	375.4	335.5
LOCAL GOVERNMENTS	429.4	8.2	421.2	382.2	107.4	22.4	3.8	288.7
NEBRASKA	3 154.3	128.3	3 026.0	901.8	654.8	140.1	291.3	1 428.7
STATE GOVERNMENT	59.3	-	59.3	59.3	0.9	5.6	151.8	273.7
LOCAL GOVERNMENTS	3 095.0	128.3	2 966.7	842.5	653.9	134.4	139.6	1 155.0
NEVADA	722.0	3.1	718.9	560.2	94.5	43.2	594.4	504.3
STATE GOVERNMENT	54.6	-	54.6	54.6	5.0	3.6	594.4	172.1
LOCAL GOVERNMENTS	667.4	3.1	664.3	505.5	89.5	39.6	-	332.3
NEW HAMPSHIRE	724.7	42.7	681.9	662.9	136.1	60.8	274.6	206.8
STATE GOVERNMENT	363.2	21.0	342.2	342.2	97.4	19.3	273.9	72.2
LOCAL GOVERNMENTS	361.5	21.7	339.8	320.7	38.7	41.5	0.7	134.6
NEW JERSEY	8 930.5	704.1	8 226.5	7 928.2	783.3	340.3	4 627.4	4 241.6
STATE GOVERNMENT	4 051.8	96.1	3 955.7	3 955.7	344.5	111.1	4 602.4	2 267.6
LOCAL GOVERNMENTS	4 878.8	608.0	4 270.8	3 972.5	438.8	229.2	25.0	1 974.1
NEW MEXICO	886.2	6.2	879.9	743.0	163.6	65.8	539.0	1 646.1
STATE GOVERNMENT	212.1	0.2	211.9	211.9	39.2	14.1	538.2	1 297.2
LOCAL GOVERNMENTS	674.1	6.1	668.0	531.1	124.4	51.7	1.0	348.9
NEW YORK	46 125.2	4 101.3	42 024.0	38 428.0	6 293.0	2 725.1	24 656.7	18 419.7
STATE GOVERNMENT	20 012.0	1 317.4	18 694.6	18 694.6	2 732.4	833.6	14 738.6	12 645.6
LOCAL GOVERNMENTS	26 113.2	2 783.8	23 329.4	19 733.4	3 560.6	1 891.5	9 918.1	5 774.1
NORTH CAROLINA	2 695.1	181.3	2 513.8	2 081.6	343.5	159.5	3 062.5	2 228.2
STATE GOVERNMENT	807.5	0.5	807.0	807.0	150.8	43.8	3 033.0	1 243.6
LOCAL GOVERNMENTS	1 887.6	180.8	1 706.8	1 274.6	192.6	115.7	29.5	984.5
NORTH DAKOTA	418.1	2.0	416.1	386.7	57.0	30.6	152.0	670.5
STATE GOVERNMENT	67.3	-	67.3	67.3	-	2.8	137.8	459.8
LOCAL GOVERNMENTS	350.8	2.0	348.8	319.3	57.0	27.9	14.2	210.7
OHIO	8 916.0	1 173.6	7 742.3	7 309.0	875.7	491.2	7 785.5	4 193.3
STATE GOVERNMENT	3 205.2	135.0	3 070.2	3 070.2	283.3	137.2	7 586.5	1 663.5
LOCAL GOVERNMENTS	5 710.7	1 038.6	4 672.1	4 238.7	592.3	354.0	198.6	2 529.8
OKLAHOMA	2 246.9	38.7	2 208.2	1 970.0	128.5	114.6	611.4	1 790.9
STATE GOVERNMENT	937.3	0.2	937.0	937.0	8.7	24.9	495.4	1 014.3
LOCAL GOVERNMENTS	1 309.6	38.5	1 271.2	1 033.0	119.8	89.7	116.0	776.6
OREGON	4 075.9	74.7	4 001.2	3 607.9	758.3	123.0	1 515.1	3 747.7
STATE GOVERNMENT	2 431.2	-	2 431.2	2 431.2	483.1	53.4	1 470.1	2 896.5
LOCAL GOVERNMENTS	1 644.7	74.7	1 570.0	1 176.6	275.2	69.6	45.0	851.2

See footnotes at end of table.

Table 19. Indebtedness, Debt Transactions, and Cash and Security Holdings of State and Local Governments, by Level of Government and State: 1976-77—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	16 729.7	816.5	15 913.3	15 028.3	1 617.1	750.0	6 488.6	5 001.9
STATE GOVERNMENT	6 383.9	159.1	6 224.9	6 224.9	649.9	194.2	5 664.2	1 874.9
LOCAL GOVERNMENTS	10 345.8	657.4	9 688.4	8 803.4	967.2	555.8	824.4	3 127.0
RHODE ISLAND	1 110.8	102.1	1 008.7	979.9	237.3	85.6	417.9	549.3
STATE GOVERNMENT	640.3	2.0	638.3	638.3	186.1	56.3	350.9	441.4
LOCAL GOVERNMENTS	470.5	100.1	370.4	341.6	51.2	29.3	67.0	107.9
SOUTH CAROLINA	2 319.2	60.3	2 259.0	2 046.4	351.0	114.5	1 356.5	1 171.3
STATE GOVERNMENT	1 311.4	27.5	1 283.9	1 283.9	305.7	61.8	1 344.6	714.2
LOCAL GOVERNMENTS	1 007.9	32.8	975.1	762.5	45.4	52.8	11.9	457.1
SOUTH DAKOTA	357.6	14.8	342.8	320.0	100.6	10.8	161.6	575.8
STATE GOVERNMENT	231.5	13.1	218.4	218.4	90.7	2.5	152.9	359.2
LOCAL GOVERNMENTS	126.0	1.7	124.3	101.5	9.9	8.3	8.7	216.6
TENNESSEE	4 795.1	252.0	4 543.1	3 434.2	755.6	195.0	1 372.9	2 345.3
STATE GOVERNMENT	1 203.2	106.7	1 096.4	1 096.4	264.2	48.4	1 139.3	1 033.2
LOCAL GOVERNMENTS	3 592.0	145.3	3 446.7	2 337.7	491.4	146.5	233.6	1 312.1
TEXAS	13 060.6	231.3	12 829.4	10 311.4	1 675.0	549.9	4 934.3	10 315.1
STATE GOVERNMENT	2 125.0	-	2 125.0	2 125.0	128.0	84.4	4 314.6	5 793.9
LOCAL GOVERNMENTS	10 935.6	231.3	10 704.4	8 186.4	1 547.1	465.4	619.6	4 521.2
UTAH	686.4	0.7	685.7	639.8	68.1	35.7	486.4	597.0
STATE GOVERNMENT	145.5	-	145.5	145.5	-	6.8	486.4	311.2
LOCAL GOVERNMENTS	540.9	0.7	540.1	494.2	68.1	29.0	-	285.8
VERMONT	606.0	27.6	578.4	561.5	68.6	37.3	180.8	332.5
STATE GOVERNMENT	454.5	0.2	454.3	454.3	64.6	26.3	173.5	277.4
LOCAL GOVERNMENTS	151.5	27.3	124.1	107.2	4.0	11.0	7.3	55.1
VIRGINIA	4 306.7	300.9	4 005.8	3 630.2	471.9	229.7	1 572.1	2 601.1
STATE GOVERNMENT	872.5	115.8	756.7	756.7	148.6	43.8	1 267.3	1 388.6
LOCAL GOVERNMENTS	3 434.1	185.1	3 249.1	2 873.4	323.3	185.9	304.8	1 212.4
WASHINGTON	8 421.1	87.5	8 333.6	3 533.9	1 582.0	421.0	2 705.6	4 436.0
STATE GOVERNMENT	1 411.8	-	1 411.8	1 411.8	241.9	57.4	2 472.5	1 116.6
LOCAL GOVERNMENTS	7 009.4	87.5	6 921.9	2 122.1	1 340.1	363.5	233.1	3 319.4
WEST VIRGINIA	1 937.3	37.7	1 899.6	1 862.8	282.1	93.4	786.8	1 242.0
STATE GOVERNMENT	1 334.8	19.6	1 315.2	1 315.2	241.5	74.5	773.4	974.2
LOCAL GOVERNMENTS	602.5	18.1	584.4	547.6	40.7	18.9	13.4	267.9
WISCONSIN	3 936.2	71.1	3 865.0	3 705.7	728.0	330.9	3 676.4	2 525.7
STATE GOVERNMENT	1 684.7	10.0	1 674.7	1 674.7	424.7	74.9	3 184.5	1 105.5
LOCAL GOVERNMENTS	2 251.4	61.1	2 190.3	2 031.0	303.2	256.0	491.8	1 420.3
WYOMING	466.0	(Z)	466.0	428.9	52.9	41.0	230.5	634.4
STATE GOVERNMENT	73.3	-	73.3	73.3	-	2.1	229.9	488.4
LOCAL GOVERNMENTS	392.7	(Z)	392.7	355.6	52.9	38.9	0.6	146.0

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

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

Table 20. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1976-77

(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	14 191	20 108	12 382	6 107	1 619	35 525	10 321	25 204
WATER SUPPLY	4 994	6 637	3 588	2 302	747	16 204	6 185	10 019
ELECTRIC POWER	6 690	7 828	5 049	2 175	604	14 087	737	13 350
TRANSIT	1 644	4 862	3 035	1 573	255	4 956	3 387	1 568
GAS SUPPLY	863	781	710	57	14	279	11	267

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

Table 21. Finances of Local Government-Operated Utilities, by State: 1976-77

(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	4 993.7	6 637.0	3 588.4	2 301.5	747.1	9 197.2	13 471.3	8 793.9	3 805.7	871.7
ALABAMA	75.4	94.1	45.2	34.0	15.0	240.9	240.3	203.6	33.5	3.2
ALASKA	10.5	18.8	7.1	9.7	1.9	27.2	40.6	21.2	14.6	4.8
ARIZONA	75.0	81.4	39.8	29.9	11.7	232.0	405.8	136.6	235.8	33.4
ARKANSAS	41.4	49.2	26.5	16.6	6.1	45.1	42.9	39.0	3.5	0.5
CALIFORNIA	769.6	1 095.9	678.7	302.0	115.2	1 217.4	1 695.3	1 277.1	269.2	148.9
COLORADO	112.1	153.8	54.8	75.3	23.7	101.5	143.3	98.1	40.0	5.1
CONNECTICUT	33.2	35.9	23.6	8.6	3.7	46.5	42.0	40.2	1.4	0.4
DELAWARE	8.4	5.7	4.2	0.8	0.7	36.5	30.6	28.0	0.5	2.2
DISTRICT OF COLUMBIA	19.3	18.6	6.4	10.8	1.5	62.1	741.4	113.0	551.1	77.3
FLORIDA	203.2	302.0	134.4	127.7	39.9	535.4	546.5	386.0	118.4	42.1
GEORGIA	133.7	163.7	79.6	50.1	33.9	228.8	430.6	216.3	211.0	3.2
HAWAII	27.0	35.1	19.2	13.6	2.3	-	-	-	-	-
IDAHO	9.6	11.6	5.9	5.2	0.5	7.8	7.3	5.2	2.1	-
ILLINOIS	309.5	354.8	212.1	110.6	32.1	285.3	444.5	377.0	58.7	8.8
INDIANA	59.6	66.9	50.7	8.9	7.3	219.4	229.5	208.4	18.4	2.7
IOWA	59.3	89.5	45.2	40.8	3.6	84.4	106.1	72.6	28.7	4.9
KANSAS	69.8	135.2	87.2	37.9	10.1	124.6	156.6	99.5	49.3	7.9
KENTUCKY	69.5	100.5	48.3	37.9	14.4	130.2	135.2	114.0	11.6	9.7
LOUISIANA	66.6	138.7	47.3	79.0	12.4	135.2	133.6	101.4	18.2	14.0
MAINE	11.1	35.9	11.0	22.1	2.8	1.9	2.0	1.7	0.2	(Z)
MARYLAND	74.4	111.1	55.8	31.8	23.5	11.6	13.2	10.3	2.2	0.7
MASSACHUSETTS	148.4	125.5	76.0	40.0	9.5	228.6	479.7	369.7	80.7	29.4
MICHIGAN	233.2	258.9	183.7	44.2	31.0	186.5	260.7	231.8	25.5	3.3
MINNESOTA	72.5	94.4	59.7	30.1	4.6	156.5	192.0	168.1	20.6	3.2
MISSISSIPPI	36.0	44.3	23.3	15.2	5.9	64.4	59.1	57.4	1.1	0.6
MISSOURI	79.7	87.1	56.0	22.4	8.7	175.1	211.9	160.9	41.7	9.4
MONTANA	10.6	25.3	8.4	14.6	2.3	0.1	0.3	0.3	(Z)	-
NEBRASKA	31.4	32.9	19.3	11.5	2.2	574.9	893.6	417.0	392.5	84.1
NEVADA	32.0	51.9	20.7	24.3	6.9	2.5	2.0	1.6	0.4	(Z)
NEW HAMPSHIRE	11.2	13.2	9.5	2.7	1.0	1.2	1.5	1.5	-	-
NEW JERSEY	103.6	14[illegible].6	81.6	48.8	13.0	32.8	49.6	37.9	6.6	5.1
NEW MEXICO	26.0	33.5	20.2	10.2	3.1	25.8	29.7	20.9	7.1	1.6
NEW YORK	376.7	374.9	222.0	92.5	60.4	818.7	1 493.9	1 004.7	391.6	97.4
NORTH CAROLINA	112.6	199.3	72.3	108.7	18.3	203.9	182.8	168.9	11.6	2.3
NORTH DAKOTA	13.1	19.2	9.7	8.4	1.0	2.8	3.6	2.5	1.1	(Z)
OHIO	224.8	243.5	165.2	57.7	20.5	185.4	200.0	186.7	9.6	3.6
OKLAHOMA	77.8	80.7	41.6	30.0	9.1	71.9	62.9	58.4	4.1	0.4
OREGON	58.9	149.8	114.3	29.1	6.4	81.0	190.4	77.7	99.0	13.7
PENNSYLVANIA	167.9	272.5	117.0	132.7	22.8	144.0	352.9	277.9	71.3	3.7
RHODE ISLAND	16.0	18.7	11.9	1.7	5.1	-	(Z)	-	(Z)	-
SOUTH CAROLINA	54.1	57.5	34.5	14.9	8.2	79.4	64.7	57.6	5.3	1.8
SOUTH DAKOTA	12.7	15.1	9.1	5.3	0.8	9.6	6.9	4.4	2.4	(Z)
TENNESSEE	108.0	138.7	71.4	42.0	25.3	964.8	937.7	847.0	75.1	15.6
TEXAS	388.5	439.2	226.6	136.9	73.8	748.0	964.1	574.0	347.5	42.6
UTAH	32.5	35.9	24.5	9.4	2.0	24.5	42.8	23.5	19.2	0.1
VERMONT	5.8	5.8	4.7	0.9	0.3	14.8	12.6	10.6	1.5	0.6
VIRGINIA	126.4	140.9	75.2	49.4	16.4	96.1	92.9	84.8	4.7	3.5
WASHINGTON	89.8	327.4	69.1	241.2	17.1	415.4	974.5	287.1	508.8	178.6
WEST VIRGINIA	15.6	20.6	13.4	5.5	1.7	3.4	5.9	4.8	1.1	-
WISCONSIN	79.3	76.6	55.6	14.7	6.1	107.4	111.8	103.6	7.3	1.0
WYOMING	10.3	11.7	6.6	3.6	1.5	3.8	3.4	3.3	0.1	-

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

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

Table 22. Finances of Governmentally Administered Insurance Trust Systems, by Type of System and Level of Government: 1976-77

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS	133 656	125 344	8 311	144 076
UNEMPLOYMENT COMPENSATION	15 805	15 573	232	14 877
EMPLOYEE RETIREMENT	20 047	12 303	7 744	19 211
ALL OTHER	97 804	97 468	335	109 988
FEDERAL GOVERNMENT	98 508	98 508	[1](7 103)	117 936
UNEMPLOYMENT COMPENSATION	509	509	-	180
EMPLOYEE RETIREMENT	2 906	2 906	[1](2 854)	9 653
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	92 495	92 495	[1](3 550)	103 177
VETERANS' LIFE INSURANCE	690	690	[1](469)	1 158
RAILROAD RETIREMENT	1 908	1 908	[1](230)	3 768
STATE AND LOCAL GOVERNMENTS	35 148	26 836	8 311	26 140
UNEMPLOYMENT COMPENSATION	15 296	15 064	232	14 697
EMPLOYEE RETIREMENT	17 141	9 397	7 744	9 558
ALL OTHER	2 711	2 375	335	1 885
STATE GOVERNMENTS	32 365	25 630	6 734	23 426
UNEMPLOYMENT COMPENSATION[2]	15 213	14 981	232	14 611
EMPLOYEE RETIREMENT	14 441	8 273	6 167	6 930
ALL OTHER	2 711	2 375	335	1 885
LOCAL GOVERNMENTS	2 783	1 206	1 577	2 714
UNEMPLOYMENT COMPENSATION	82	82	-	86
EMPLOYEE RETIREMENT	2 701	[3]1 124	1 577	2 628

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

- Represents zero or rounds to zero.

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

[2]These relate to cooperative State-Federal programs administered by State employment security agencies; effective fiscal 1974-75, extended and supplemental unemployment compensation are included with regular programs. See text and State Government Finances in 1976 for further details.

[3]Effective for fiscal 1976-77, includes local retirement system receipts of State government contributions.

Table 23. Finances of State and Local Governmentally Administered Employee-Retirement Systems: 1976-77

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	25 347	19 287	6 059	1 891	4 168
EMPLOYEE CONTRIBUTIONS	5 233	4 223	1 011	674	337
GOVERNMENT CONTRIBUTIONS	12 369	8 898	3 472	2 762	710
FROM STATE	4 960	4 847	113	55	58
FROM LOCAL GOVERNMENTS	7 410	4 051	3 359	2 707	652
EARNINGS ON INVESTMENTS	7 744	6 167	1 577	1 158	419
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	9 559	6 930	2 629	2 091	538
BENEFITS	8 455	6 048	2 407	1 935	472
WITHDRAWALS	1 104	882	222	156	66
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	123 481	94 913	28 569	21 414	7 291
CASH AND DEPOSITS	1 701	818	883	623	260
GOVERNMENTAL SECURITIES	15 816	10 096	5 720	4 791	930
FEDERAL	12 188	9 500	2 689	1 803	886
UNITED STATES TREASURY	6 568	4 729	1 839	1 181	658
FEDERAL AGENCY	5 620	4 770	850	622	228
STATE AND LOCAL	3 628	596	3 032	2 988	44
NONGOVERNMENTAL SECURITIES	105 964	83 998	21 966	15 896	6 070
CORPORATE BONDS	56 847	45 364	11 482	8 051	3 431
CORPORATE STOCKS	27 976	21 733	6 243	4 389	1 854
MORTGAGES	10 889	10 228	661	405	256
OTHER	10 251	6 673	3 578	3 051	527

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

Table 24. Local Government Finances, by State and Type of Government: 1976-77

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES						
GENERAL REVENUE, TOTAL	[1]178 979.0	41 440.5	60 884.5	6 549.6	10 986.7	63 312.7
INTERGOVERNMENTAL REVENUE	[1]76 948.3	18 786.8	24 138.8	1 943.4	4 387.1	31 886.9
FROM FEDERAL GOVERNMENT	16 636.9	3 741.0	8 880.4	493.5	2 588.4	933.8
FROM STATE GOVERNMENT	60 311.4	14 315.4	14 236.1	1 335.6	764.2	29 660.1
GENERAL REVENUE FROM OWN SOURCES	102 030.7	22 653.7	36 745.6	4 606.1	6 599.6	31 425.8
TAX REVENUE	74 794.0	15 864.8	26 058.8	4 060.8	1 553.1	27 248.4
PROPERTY TAX	60 275.1	12 888.4	15 656.7	3 722.5	1 435.8	26 571.7
OTHER TAXES	14 518.9	2 976.4	10 402.1	338.3	117.3	676.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	27 236.6	6 788.9	10 678.5	545.3	5 046.5	4 177.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	14 558.7	459.5	10 893.7	289.0	2 916.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	169 466.7	38 767.7	54 575.9	5 890.0	8 421.0	61 812.1
EDUCATION	75 732.5	5 938.6	7 440.6	1 777.1	172.0	60 404.2
HIGHWAYS	9 239.2	3 740.4	4 242.8	1 038.8	217.2	-
PUBLIC WELFARE	11 918.0	7 288.9	4 566.9	62.2	-	-
POLICE AND FIRE PROTECTION	13 104.2	2 243.2	9 895.8	750.0	215.2	-
HEALTH AND HOSPITALS	11 333.0	6 050.0	3 238.2	68.6	1 976.2	-
INTEREST ON GENERAL DEBT	6 257.3	992.3	2 644.0	160.2	1 052.8	1 407.9
ALL OTHER	41 882.4	12 514.2	22 547.5	2 033.0	4 787.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	20 434.0	717.2	12 277.6	308.1	7 131.1	-
DEBT OUTSTANDING, TOTAL	167 332.2	22 589.9	71 496.9	4 239.5	40 276.2	28 729.8
LONG-TERM	156 963.2	21 367.0	66 928.6	3 384.5	37 585.7	27 697.4
FULL FAITH AND CREDIT	94 837.0	15 202.3	38 645.5	3 146.9	10 144.8	27 697.4
NONGUARANTEED	62 126.3	6 164.8	28 283.1	237.5	27 440.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	89 744.7	16 272.7	27 599.5	2 943.7	3 656.1	39 272.7
ALABAMA						
GENERAL REVENUE, TOTAL	[1]1 833.2	338.7	651.7	-	148.4	780.2
INTERGOVERNMENTAL REVENUE	[1]880.8	147.8	169.7	-	41.5	607.7
FROM FEDERAL GOVERNMENT	207.4	51.5	113.9	-	29.6	12.4
FROM STATE GOVERNMENT	673.4	89.8	37.1	-	4.8	541.7
GENERAL REVENUE FROM OWN SOURCES	952.4	190.9	482.0	-	106.9	172.5
TAX REVENUE	467.0	146.3	243.9	-	0.6	76.2
PROPERTY TAX	186.0	67.4	41.9	-	0.6	76.1
OTHER TAXES	281.0	79.0	202.0	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	485.3	44.6	238.1	-	106.3	96.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	316.3	0.3	292.1	-	23.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 834.2	295.6	591.5	-	159.3	787.8
EDUCATION	783.7	(Z)	2.1	-	-	781.6
HIGHWAYS	142.4	84.2	58.2	-	-	-
PUBLIC WELFARE	8.9	7.7	1.2	-	-	-
POLICE AND FIRE PROTECTION	128.3	17.4	110.9	-	-	-
HEALTH AND HOSPITALS	260.7	45.5	105.4	-	109.8	-
INTEREST ON GENERAL DEBT	83.1	7.8	54.6	-	14.3	6.3
ALL OTHER	427.2	133.1	259.0	-	35.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	334.5	5.1	298.8	-	30.5	-
DEBT OUTSTANDING, TOTAL	2 134.4	147.6	1 448.7	-	397.9	140.3
LONG-TERM	2 031.7	140.0	1 421.5	-	337.7	132.5
FULL FAITH AND CREDIT	1 072.0	126.6	666.0	-	146.8	132.5
NONGUARANTEED	959.7	13.4	755.4	-	190.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	944.2	121.3	269.4	-	59.8	493.7
ALASKA						
GENERAL REVENUE, TOTAL	[1]499.6	135.7	369.3	-	-	-
INTERGOVERNMENTAL REVENUE	[1]239.6	75.3	169.6	-	-	-
FROM FEDERAL GOVERNMENT	38.1	6.2	31.8	-	-	-
FROM STATE GOVERNMENT	201.5	69.1	132.4	-	-	-
GENERAL REVENUE FROM OWN SOURCES	260.0	60.3	199.7	-	-	-
TAX REVENUE	160.9	49.6	111.3	-	-	-
PROPERTY TAX	126.6	38.9	87.6	-	-	-
OTHER TAXES	34.3	10.7	23.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	99.2	10.7	88.4	-	-	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	38.1	-	38.1	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	539.2	156.2	383.0	-	-	-
EDUCATION	253.4	108.6	144.7	-	-	-
HIGHWAYS	29.1	2.9	26.3	-	-	-
PUBLIC WELFARE	0.9	-	0.9	-	-	-
POLICE AND FIRE PROTECTION	35.7	1.1	34.5	-	-	-
HEALTH AND HOSPITALS	15.4	3.8	11.6	-	-	-
INTEREST ON GENERAL DEBT	17.6	5.7	11.9	-	-	-
ALL OTHER	187.1	34.0	153.1	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	59.7	(Z)	59.7	-	-	-
DEBT OUTSTANDING, TOTAL	1 383.4	209.0	1 174.5	-	-	-
LONG-TERM	1 380.7	209.0	1 171.7	-	-	-
FULL FAITH AND CREDIT	514.1	208.9	305.1	-	-	-
NONGUARANTEED	866.6	(Z)	866.6	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	257.6	69.5	188.0	-	-	-

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
ARIZONA						
GENERAL REVENUE, TOTAL	[1] 1 862.3	432.0	503.4	-	55.2	897.4
INTERGOVERNMENTAL REVENUE	[1] 853.5	177.9	210.6	-	1.3	489.4
FROM FEDERAL GOVERNMENT	160.0	54.5	80.8	-	1.2	23.5
FROM STATE GOVERNMENT	693.4	116.1	123.2	-	(Z)	454.1
GENERAL REVENUE FROM OWN SOURCES	1 008.8	254.1	292.8	-	53.9	408.0
TAX REVENUE	737.8	200.9	191.9	-	5.6	339.3
PROPERTY TAX	598.1	192.7	60.8	-	5.6	339.1
OTHER TAXES	139.7	8.2	131.2	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	271.0	53.2	100.8	-	48.3	68.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	306.9	-	87.0	-	219.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 889.0	416.5	509.4	-	38.7	924.3
EDUCATION	939.4	46.9	1.1	-	-	891.4
HIGHWAYS	100.6	38.2	62.4	-	-	-
PUBLIC WELFARE	16.6	16.2	0.4	-	-	-
POLICE AND FIRE PROTECTION	159.0	30.0	129.0	-	-	-
HEALTH AND HOSPITALS	113.0	104.9	0.5	-	7.6	-
INTEREST ON GENERAL DEBT	66.5	9.2	20.0	-	4.3	33.0
ALL OTHER	493.9	171.0	296.0	-	26.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	487.2	-	94.9	-	392.2	-
DEBT OUTSTANDING, TOTAL	2 747.6	209.3	730.8	-	1 276.5	531.0
LONG-TERM	2 731.6	202.4	723.3	-	1 275.0	531.0
FULL FAITH AND CREDIT	1 317.0	186.1	282.4	-	317.6	531.0
NONGUARANTEED	1 414.6	16.3	440.9	-	957.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 026.1	160.3	245.7	-	59.2	560.9
ARKANSAS						
GENERAL REVENUE, TOTAL	[1] 1 012.4	214.3	258.5	-	36.0	507.0
INTERGOVERNMENTAL REVENUE	[1] 525.8	85.8	110.6	-	25.1	307.9
FROM FEDERAL GOVERNMENT	120.4	30.6	56.1	-	24.6	9.0
FROM STATE GOVERNMENT	405.4	54.6	53.4	-	(Z)	297.4
GENERAL REVENUE FROM OWN SOURCES	486.6	128.5	148.0	-	11.0	199.1
TAX REVENUE	256.4	42.9	44.2	-	1.4	168.0
PROPERTY TAX	233.1	42.5	21.4	-	1.4	167.9
OTHER TAXES	23.3	0.4	22.8	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	230.2	85.6	103.8	-	9.6	31.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	86.5	-	86.5	-	(Z)	-
DIRECT GENERAL EXPENDITURE, TOTAL	931.0	188.0	205.1	-	32.5	505.4
EDUCATION	494.3	1.3	0.1	-	-	492.9
HIGHWAYS	69.6	39.7	30.0	-	(Z)	-
PUBLIC WELFARE	2.1	1.9	0.2	-	-	-
POLICE AND FIRE PROTECTION	60.1	13.3	46.7	-	(Z)	-
HEALTH AND HOSPITALS	98.0	81.3	16.7	-	-	-
INTEREST ON GENERAL DEBT	42.1	2.7	19.9	-	7.0	12.5
ALL OTHER	164.8	47.9	91.5	-	25.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	92.1	-	92.0	-	0.1	-
DEBT OUTSTANDING, TOTAL	1 032.6	49.0	496.8	-	184.3	302.5
LONG-TERM	979.1	49.0	491.4	-	142.2	296.5
FULL FAITH AND CREDIT	414.9	20.2	71.3	-	26.9	296.5
NONGUARANTEED	564.1	28.8	420.1	-	115.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	485.7	77.9	95.0	-	3.2	309.6
CALIFORNIA						
GENERAL REVENUE, TOTAL	[1] 25 029.4	8 519.8	5 682.9	-	1 844.6	9 463.4
INTERGOVERNMENTAL REVENUE	[1] 10 474.2	4 342.0	1 797.3	-	458.9	4 357.3
FROM FEDERAL GOVERNMENT	1 655.1	531.5	674.0	-	277.6	172.0
FROM STATE GOVERNMENT	8 819.1	3 640.0	1 063.8	-	135.1	3 980.3
GENERAL REVENUE FROM OWN SOURCES	14 555.2	4 177.8	3 885.6	-	1 385.7	5 106.1
TAX REVENUE	11 253.8	3 340.2	2 720.2	-	530.9	4 662.5
PROPERTY TAX	9 585.7	3 090.9	1 350.1	-	482.1	4 662.5
OTHER TAXES	1 668.2	249.3	1 370.0	-	48.9	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	3 301.4	837.6	1 165.5	-	854.7	443.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 987.0	12.1	1 318.3	-	656.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	22 590.1	7 398.5	4 868.1	-	1 146.7	9 176.8
EDUCATION	9 443.1	377.9	2.2	-	-	9 063.0
HIGHWAYS	821.2	326.8	487.2	-	7.3	-
PUBLIC WELFARE	2 544.6	2 433.9	110.8	-	-	-
POLICE AND FIRE PROTECTION	1 868.6	505.1	1 308.8	-	54.7	-
HEALTH AND HOSPITALS	1 636.1	1 164.0	113.3	-	358.8	-
INTEREST ON GENERAL DEBT	400.5	63.2	166.9	-	56.5	113.9
ALL OTHER	5 876.1	2 527.7	2 679.0	-	669.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	2 791.2	36.3	1 455.1	-	1 299.8	-
DEBT OUTSTANDING, TOTAL	14 395.3	1 374.5	5 758.2	-	4 780.4	2 482.3
LONG-TERM	14 052.2	1 374.5	5 579.5	-	4 616.3	2 482.0
FULL FAITH AND CREDIT	8 009.9	852.5	1 641.8	-	3 033.5	2 482.0
NONGUARANTEED	6 042.4	521.9	3 937.7	-	1 582.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	12 719.5	3 188.9	2 734.0	-	654.5	6 142.1

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
COLORADO						
GENERAL REVENUE, TOTAL	[1]2 315.5	385.2	699.2	-	151.3	1 100.9
INTERGOVERNMENTAL REVENUE	[1]840.6	162.6	203.3	-	25.0	470.8
FROM FEDERAL GOVERNMENT	161.4	31.5	93.3	-	19.4	17.2
FROM STATE GOVERNMENT	679.2	126.8	96.9	-	3.8	451.7
GENERAL REVENUE FROM OWN SOURCES	1 474.9	222.6	495.9	-	126.3	630.1
TAX REVENUE	1 080.3	152.3	308.6	-	68.6	550.8
PROPERTY TAX	820.3	133.9	97.4	-	38.5	550.5
OTHER TAXES	260.0	18.5	211.2	-	30.1	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	394.6	70.3	187.3	-	57.8	79.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	213.6	(Z)	192.6	-	20.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 256.0	378.1	670.0	-	105.6	1 102.3
EDUCATION	1 070.5	(Z)	(Z)	-	-	1 070.5
HIGHWAYS	130.6	70.1	60.6	-	-	-
PUBLIC WELFARE	163.6	103.6	59.9	-	-	-
POLICE AND FIRE PROTECTION	172.3	21.8	128.2	-	22.4	-
HEALTH AND HOSPITALS	133.7	47.5	66.0	-	20.2	-
INTEREST ON GENERAL DEBT	70.6	9.6	22.3	-	7.0	31.8
ALL OTHER	514.6	125.5	333.1	-	56.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	297.1	0.4	230.3	-	66.5	-
DEBT OUTSTANDING, TOTAL	1 997.7	154.7	979.8	-	290.2	573.0
LONG-TERM	1 927.9	154.5	969.9	-	256.2	547.3
FULL FAITH AND CREDIT	1 239.6	6.3	572.4	-	113.6	547.3
NONGUARANTEED	688.4	148.3	397.5	-	142.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 193.2	141.2	328.0	-	48.7	675.3
CONNECTICUT						
GENERAL REVENUE, TOTAL	[1]2 050.0	-	934.3	1 058.9	54.5	25.6
INTERGOVERNMENTAL REVENUE	[1]567.1	-	306.1	246.3	18.5	19.4
FROM FEDERAL GOVERNMENT	168.8	-	114.2	41.8	12.8	(Z)
FROM STATE GOVERNMENT	398.3	-	189.0	199.2	2.8	7.3
GENERAL REVENUE FROM OWN SOURCES	1 482.9	-	628.2	812.6	36.0	6.2
TAX REVENUE	1 293.8	-	546.2	733.6	9.4	4.6
PROPERTY TAX	1 282.1	-	541.5	726.7	9.4	4.6
OTHER TAXES	11.6	-	4.7	6.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	189.2	-	82.0	79.0	26.6	1.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	79.7	-	38.2	15.4	26.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 972.3	-	891.8	987.1	63.4	30.0
EDUCATION	994.0	-	381.9	582.4	-	29.6
HIGHWAYS	89.3	-	29.1	59.9	0.3	-
PUBLIC WELFARE	37.3	-	29.6	7.7	-	-
POLICE AND FIRE PROTECTION	198.4	-	110.5	84.8	3.1	-
HEALTH AND HOSPITALS	35.5	-	24.8	10.7	-	-
INTEREST ON GENERAL DEBT	73.5	-	34.7	32.6	5.8	0.4
ALL OTHER	544.4	-	281.1	209.1	54.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	77.9	-	36.0	15.3	26.5	-
DEBT OUTSTANDING, TOTAL	1 919.7	-	886.1	777.8	245.6	10.2
LONG-TERM	1 485.2	-	712.8	576.9	185.3	10.2
FULL FAITH AND CREDIT	1 388.8	-	699.6	558.2	120.8	10.2
NONGUARANTEED	96.4	-	13.2	18.8	64.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 114.5	-	495.2	576.7	23.5	19.0
DELAWARE						
GENERAL REVENUE, TOTAL	[1]380.0	76.6	99.6	-	17.9	188.5
INTERGOVERNMENTAL REVENUE	[1]225.2	3).3	46.1	-	2.2	140.2
FROM FEDERAL GOVERNMENT	63.5	34.0	25.2	-	0.1	4.2
FROM STATE GOVERNMENT	161.7	4.2	20.4	-	2.1	135.0
GENERAL REVENUE FROM OWN SOURCES	154.8	37.3	53.5	-	15.7	48.3
TAX REVENUE	91.8	19.2	32.6	-	(Z)	39.9
PROPERTY TAX	78.0	18.2	19.9	-	(Z)	39.9
OTHER TAXES	13.8	1.0	12.8	-	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	63.0	18.1	20.8	-	15.7	8.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	44.9	-	44.9	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	374.3	85.5	97.1	-	15.2	176.5
EDUCATION	204.7	-	30.9	-	-	173.9
HIGHWAYS	12.2	0.3	4.3	-	7.6	-
PUBLIC WELFARE	0.8	0.7	(Z)	-	-	-
POLICE AND FIRE PROTECTION	23.6	8.1	15.5	-	-	-
HEALTH AND HOSPITALS	0.2	0.1	0.1	-	-	-
INTEREST ON GENERAL DEBT	15.5	5.1	4.1	-	3.7	2.7
ALL OTHER	117.3	71.2	42.2	-	3.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	36.3	-	36.3	-	-	-
DEBT OUTSTANDING, TOTAL	409.0	114.3	124.3	-	116.6	53.8
LONG-TERM	405.1	111.0	123.7	-	116.6	53.8
FULL FAITH AND CREDIT	277.9	110.8	94.6	-	18.7	53.8
NONGUARANTEED	127.2	0.1	29.1	-	97.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	202.6	28.0	49.0	-	4.1	121.5

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
DISTRICT OF COLUMBIA						
GENERAL REVENUE, TOTAL	[1]2 023.8	-	1 556.5	-	563.3	-
INTERGOVERNMENTAL REVENUE	[1]1 174.0	-	728.0	-	541.9	-
FROM FEDERAL GOVERNMENT	1 174.0	-	699.2	-	474.8	-
FROM STATE GOVERNMENT	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	849.8	-	828.4	-	21.4	-
TAX REVENUE	738.7	-	738.7	-	-	-
PROPERTY TAX	165.8	-	165.8	-	-	-
OTHER TAXES	572.9	-	572.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	111.1	-	89.7	-	21.4	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	81.4	-	19.3	-	62.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 424.0	-	1 424.0	-	-	-
EDUCATION	321.8	-	321.8	-	-	-
HIGHWAYS	52.8	-	52.8	-	-	-
PUBLIC WELFARE	265.1	-	265.1	-	-	-
POLICE AND FIRE PROTECTION	137.3	-	137.3	-	-	-
HEALTH AND HOSPITALS	118.4	-	118.4	-	-	-
INTEREST ON GENERAL DEBT	82.2	-	82.2	-	-	-
ALL OTHER	446.4	-	446.4	-	-	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	760.1	-	18.6	-	741.4	-
DEBT OUTSTANDING, TOTAL	2 534.4	-	1 510.9	-	1 023.5	-
LONG-TERM	2 374.3	-	1 377.3	-	997.0	-
FULL FAITH AND CREDIT	1 134.9	-	1 134.9	-	-	-
NONGUARANTEED	1 239.4	-	242.4	-	997.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	831.4	-	761.1	-	70.3	-
FLORIDA						
GENERAL REVENUE, TOTAL	[1]6 402.6	1 636.4	1 540.6	-	453.1	2 835.2
INTERGOVERNMENTAL REVENUE	[1]2 813.8	527.5	502.7	-	53.8	1 792.5
FROM FEDERAL GOVERNMENT	652.9	306.0	254.0	-	9.8	83.0
FROM STATE GOVERNMENT	2 160.9	194.7	221.9	-	38.9	1 705.4
GENERAL REVENUE FROM OWN SOURCES	3 588.8	1 108.9	1 037.9	-	399.3	1 042.7
TAX REVENUE	2 034.4	631.0	586.2	-	51.7	765.4
PROPERTY TAX	1 715.1	566.9	330.9	-	51.7	765.4
OTHER TAXES	319.4	64.1	255.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 554.4	477.9	451.7	-	347.6	277.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	738.6	66.0	670.1	-	2.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 401.5	1 545.0	1 565.5	-	419.1	2 872.0
EDUCATION	2 819.7	(Z)	(Z)	-	-	2 819.6
HIGHWAYS	254.0	147.1	107.0	-	(Z)	-
PUBLIC WELFARE	46.2	41.4	4.8	-	-	-
POLICE AND FIRE PROTECTION	577.6	196.9	379.6	-	1.1	-
HEALTH AND HOSPITALS	608.5	215.4	65.7	-	327.5	-
INTEREST ON GENERAL DEBT	225.5	76.0	68.4	-	28.7	52.4
ALL OTHER	1 870.0	868.1	940.0	-	61.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	848.5	120.8	714.4	-	13.3	-
DEBT OUTSTANDING, TOTAL	6 152.7	1 571.5	2 966.2	-	624.4	990.6
LONG-TERM	6 048.9	1 501.2	2 937.2	-	620.1	990.5
FULL FAITH AND CREDIT	2 017.9	375.9	578.7	-	72.8	990.5
NONGUARANTEED	4 031.0	1 125.3	2 358.4	-	547.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 381.1	662.6	802.5	-	195.2	1 720.8
GEORGIA						
GENERAL REVENUE, TOTAL	[1]3 268.7	666.6	618.6	-	769.7	1 351.8
INTERGOVERNMENTAL REVENUE	[1]1 258.1	151.9	169.8	-	286.4	788.0
FROM FEDERAL GOVERNMENT	393.5	79.0	97.4	-	183.7	33.4
FROM STATE GOVERNMENT	864.7	68.9	50.8	-	7.9	737.0
GENERAL REVENUE FROM OWN SOURCES	2 010.6	514.7	448.8	-	483.3	563.9
TAX REVENUE	1 168.2	416.7	284.5	-	1.6	465.4
PROPERTY TAX	946.9	314.3	165.8	-	1.6	465.2
OTHER TAXES	221.3	102.4	118.7	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	842.4	98.0	164.3	-	481.6	98.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	362.4	32.2	318.2	-	12.0	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 939.6	519.2	575.2	-	533.4	1 311.8
EDUCATION	1 292.8	-	0.6	-	-	1 292.2
HIGHWAYS	169.6	106.1	63.6	-	-	-
PUBLIC WELFARE	8.0	7.4	0.6	-	-	-
POLICE AND FIRE PROTECTION	220.5	74.2	146.3	-	-	-
HEALTH AND HOSPITALS	498.0	42.7	1.5	-	453.8	-
INTEREST ON GENERAL DEBT	97.7	23.8	31.0	-	23.2	19.6
ALL OTHER	653.0	265.1	331.5	-	56.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	594.2	55.9	287.4	-	250.8	-
DEBT OUTSTANDING, TOTAL	2 900.2	710.2	1 103.2	-	653.9	432.8
LONG-TERM	2 786.1	694.7	1 098.2	-	561.4	431.8
FULL FAITH AND CREDIT	1 204.9	227.5	328.9	-	216.8	431.8
NONGUARANTEED	1 581.2	467.3	769.4	-	344.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 676.0	213.8	326.4	-	294.0	841.8

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
HAWAII						
GENERAL REVENUE, TOTAL	[1]383.5	97.2	286.4	-	(Z)	-
INTERGOVERNMENTAL REVENUE	[1]146.7	40.3	106.5	-	(Z)	-
FROM FEDERAL GOVERNMENT	113.5	20.8	92.7	-	-	-
FROM STATE GOVERNMENT	33.2	19.5	13.6	-	(Z)	-
GENERAL REVENUE FROM OWN SOURCES	236.8	56.9	179.9	-	(Z)	-
TAX REVENUE	186.4	43.7	142.6	-	-	-
PROPERTY TAX	149.2	34.9	114.3	-	-	-
OTHER TAXES	37.2	8.9	28.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	50.4	13.1	37.3	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	27.0	7.2	19.8	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	400.6	95.9	304.7	-	(Z)	-
EDUCATION	0.7	0.7	-	-	-	-
HIGHWAYS	39.6	12.6	27.0	-	-	-
PUBLIC WELFARE	0.6	0.6	-	-	-	-
POLICE AND FIRE PROTECTION	72.8	19.4	53.4	-	-	-
HEALTH AND HOSPITALS	6.5	0.6	5.9	-	-	-
INTEREST ON GENERAL DEBT	14.5	4.1	10.3	-	-	-
ALL OTHER	265.9	57.8	208.1	-	(Z)	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	35.1	12.0	23.1	-	-	-
DEBT OUTSTANDING, TOTAL	324.3	82.4	241.9	-	-	-
LONG-TERM	314.8	80.4	234.4	-	-	-
FULL FAITH AND CREDIT	278.1	71.7	206.4	-	-	-
NONGUARANTEED	36.7	8.7	28.0	-	-	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	146.1	40.0	106.1	-	(Z)	-
IDAHO						
GENERAL REVENUE, TOTAL	[1]523.9	130.9	103.6	-	56.8	254.0
INTERGOVERNMENTAL REVENUE	[1]245.3	50.9	43.2	-	18.5	154.2
FROM FEDERAL GOVERNMENT	45.9	13.4	24.2	-	1.2	7.1
FROM STATE GOVERNMENT	199.4	37.2	15.1	-	15.0	132.1
GENERAL REVENUE FROM OWN SOURCES	278.6	80.0	60.5	-	38.3	99.8
TAX REVENUE	180.1	46.6	34.5	-	12.6	86.3
PROPERTY TAX	175.1	45.1	31.2	-	12.6	86.3
OTHER TAXES	5.0	1.5	3.4	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	98.5	33.4	25.9	-	25.7	13.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	17.4	-	16.7	-	0.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	513.6	108.7	97.3	-	47.5	260.1
EDUCATION	254.1	-	-	-	-	254.1
HIGHWAYS	54.5	18.1	10.0	-	26.4	-
PUBLIC WELFARE	3.2	3.2	(Z)	-	-	-
POLICE AND FIRE PROTECTION	36.0	12.9	22.7	-	0.4	-
HEALTH AND HOSPITALS	35.3	27.1	1.1	-	7.0	-
INTEREST ON GENERAL DEBT	8.5	0.5	1.4	-	0.5	6.0
ALL OTHER	122.1	46.9	62.1	-	13.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	18.9	-	18.2	-	0.7	-
DEBT OUTSTANDING, TOTAL	243.1	16.8	50.2	-	50.2	125.9
LONG-TERM	223.2	15.4	37.5	-	45.8	124.5
FULL FAITH AND CREDIT	156.5	10.6	15.0	-	6.4	124.5
NONGUARANTEED	66.8	4.8	22.5	-	39.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	277.3	52.4	39.8	-	15.9	169.1
ILLINOIS						
GENERAL REVENUE, TOTAL	[1]8 840.9	951.8	2 528.6	203.9	863.3	4 530.1
INTERGOVERNMENTAL REVENUE	[1]3 330.8	364.6	775.7	78.8	356.8	1 991.7
FROM FEDERAL GOVERNMENT	739.8	100.1	378.0	31.3	200.0	30.3
FROM STATE GOVERNMENT	2 591.0	223.3	340.4	46.8	39.2	1 941.4
GENERAL REVENUE FROM OWN SOURCES	5 510.1	587.2	1 752.9	125.1	506.5	2 538.3
TAX REVENUE	4 354.4	396.6	1 363.1	118.3	278.3	2 198.1
PROPERTY TAX	3 571.7	321.5	657.8	118.2	278.3	2 195.9
OTHER TAXES	782.7	75.1	705.3	0.1	-	2.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 155.6	190.5	389.8	6.8	228.2	340.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	594.8	0.7	413.5	0.9	179.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	8 533.1	942.8	2 347.9	129.0	774.7	4 338.8
EDUCATION	4 229.9	2.5	17.2	-	-	4 210.2
HIGHWAYS	519.0	184.0	279.3	55.6	0.1	-
PUBLIC WELFARE	74.5	39.4	14.8	20.3	-	-
POLICE AND FIRE PROTECTION	844.5	51.2	762.2	2.7	28.4	-
HEALTH AND HOSPITALS	399.3	205.1	126.6	(Z)	67.6	-
INTEREST ON GENERAL DEBT	291.1	16.2	80.0	0.5	65.8	128.6
ALL OTHER	2 174.8	444.4	1 067.7	49.9	612.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	799.3	6.7	454.1	0.8	337.6	-
DEBT OUTSTANDING, TOTAL	7 674.1	384.8	2 904.3	20.2	1 584.0	2 780.7
LONG-TERM	6 688.9	270.2	2 665.3	19.3	1 393.9	2 340.2
FULL FAITH AND CREDIT	4 340.1	231.2	847.0	16.1	905.6	2 340.2
NONGUARANTEED	2 348.8	39.0	1 818.2	3.2	488.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	5 155.7	452.1	1 383.6	57.1	442.2	2 820.7

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
INDIANA						
GENERAL REVENUE, TOTAL	[1]3 404.2	738.4	867.9	43.9	194.1	1 691.2
INTERGOVERNMENTAL REVENUE	[1]1 549.4	305.7	390.8	18.6	91.8	873.8
FROM FEDERAL GOVERNMENT	242.7	47.5	166.6	11.0	12.1	5.6
FROM STATE GOVERNMENT	1 306.6	254.8	204.6	5.7	8.2	833.4
GENERAL REVENUE FROM OWN SOURCES	1 854.8	432.7	477.1	25.2	102.3	817.4
TAX REVENUE	1 314.7	210.5	306.6	24.1	47.7	725.8
PROPERTY TAX	1 270.1	171.5	301.4	23.8	47.7	725.7
OTHER TAXES	44.6	39.0	5.2	0.3	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	540.2	222.3	170.5	1.1	54.7	91.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	278.9	-	155.6	0.2	123.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 228.6	694.4	804.7	34.2	173.7	1 521.7
EDUCATION	1 563.6	13.6	-	-	34.4	1 515.6
HIGHWAYS	208.5	122.2	85.7	0.6	-	-
PUBLIC WELFARE	206.3	154.4	39.7	12.3	-	-
POLICE AND FIRE PROTECTION	211.7	23.8	179.1	8.8	-	-
HEALTH AND HOSPITALS	310.3	202.9	64.0	-	43.3	-
INTEREST ON GENERAL DEBT	95.6	4.0	38.2	(Z)	47.2	6.1
ALL OTHER	632.6	173.4	398.0	12.5	48.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	296.3	-	172.4	-	124.0	-
DEBT OUTSTANDING, TOTAL	2 184.2	72.5	929.0	3.9	1 009.7	169.2
LONG-TERM	2 113.5	72.4	918.2	3.9	967.8	151.3
FULL FAITH AND CREDIT	878.6	58.5	499.6	3.9	165.3	151.3
NONGUARANTEED	1 234.9	13.8	418.6	-	802.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 775.1	264.5	386.0	10.2	63.4	1 051.0
IOWA						
GENERAL REVENUE, TOTAL	[1]2 302.3	538.2	589.8	-	12.0	1 180.5
INTERGOVERNMENTAL REVENUE	[1]1 018.0	190.1	228.4	-	10.2	607.5
FROM FEDERAL GOVERNMENT	158.3	34.2	102.8	-	6.2	15.1
FROM STATE GOVERNMENT	859.7	151.9	118.4	-	3.1	586.2
GENERAL REVENUE FROM OWN SOURCES	1 284.3	348.1	361.3	-	1.8	573.1
TAX REVENUE	862.7	203.0	178.8	-	0.4	480.6
PROPERTY TAX	837.1	196.6	168.7	-	0.4	471.4
OTHER TAXES	25.6	6.3	10.1	-	-	9.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	421.6	145.1	182.5	-	1.5	92.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	143.7	-	142.4	-	1.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 164.4	496.4	559.0	-	5.2	1 103.9
EDUCATION	1 087.4	(Z)	(Z)	-	-	1 087.3
HIGHWAYS	255.4	156.3	98.9	-	0.3	-
PUBLIC WELFARE	53.9	51.7	2.2	-	-	-
POLICE AND FIRE PROTECTION	107.1	19.7	87.3	-	0.1	-
HEALTH AND HOSPITALS	144.8	119.0	25.8	-	-	-
INTEREST ON GENERAL DEBT	48.5	2.4	29.5	-	(Z)	16.5
ALL OTHER	467.3	147.3	315.2	-	4.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	195.7	-	188.8	-	6.9	-
DEBT OUTSTANDING, TOTAL	1 320.5	48.3	917.8	-	0.8	353.7
LONG-TERM	1 299.2	48.0	901.5	-	0.7	349.0
FULL FAITH AND CREDIT	744.2	41.4	353.6	-	0.3	349.0
NONGUARANTEED	554.9	6.7	547.9	-	0.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 000.7	194.7	213.1	-	3.3	589.6
KANSAS						
GENERAL REVENUE, TOTAL	[1]1 594.2	318.7	428.2	14.8	33.5	840.0
INTERGOVERNMENTAL REVENUE	[1]533.6	64.5	126.9	3.3	7.8	372.1
FROM FEDERAL GOVERNMENT	121.7	25.5	77.5	2.0	6.6	10.1
FROM STATE GOVERNMENT	411.9	36.5	36.1	1.3	0.8	337.1
GENERAL REVENUE FROM OWN SOURCES	1 060.6	254.1	301.3	11.5	25.7	467.9
TAX REVENUE	723.3	182.1	155.4	11.0	5.4	369.4
PROPERTY TAX	680.5	165.0	130.1	11.0	5.4	369.0
OTHER TAXES	42.8	17.1	25.3	(Z)	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	337.3	72.1	145.9	0.6	20.3	98.5
UTILITY SYSTEM AND LIQUOR STORE REVENUE	194.4	-	130.4	-	64.0	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 632.4	280.6	513.9	9.3	33.0	795.5
EDUCATION	782.9	1.0	(Z)	-	-	781.9
HIGHWAYS	142.8	76.5	60.4	5.9	-	-
PUBLIC WELFARE	4.9	4.5	0.3	(Z)	-	-
POLICE AND FIRE PROTECTION	121.7	19.3	101.9	0.5	-	-
HEALTH AND HOSPITALS	130.9	54.8	66.5	-	9.7	-
INTEREST ON GENERAL DEBT	59.0	5.6	38.0	-	1.7	13.6
ALL OTHER	390.3	118.9	246.9	2.8	21.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	291.8	(Z)	184.7	-	107.1	-
DEBT OUTSTANDING, TOTAL	1 859.5	129.0	1 200.5	-	235.5	294.5
LONG-TERM	1 771.8	117.1	1 136.9	-	227.4	290.4
FULL FAITH AND CREDIT	730.5	109.2	291.8	-	39.1	290.4
NONGUARANTEED	1 041.3	7.9	845.1	-	188.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	797.8	109.6	176.7	2.5	25.9	483.2

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
KENTUCKY						
GENERAL REVENUE, TOTAL	[1] 1 582.9	294.3	447.4	-	36.4	824.6
INTERGOVERNMENTAL REVENUE	[1] 773.4	128.5	141.4	-	19.8	503.4
FROM FEDERAL GOVERNMENT	205.8	58.0	114.6	-	14.2	19.0
FROM STATE GOVERNMENT	567.6	62.7	19.2	-	1.8	483.9
GENERAL REVENUE FROM OWN SOURCES	809.5	165.9	306.0	-	16.6	321.1
TAX REVENUE	518.8	104.4	164.3	-	6.7	243.4
PROPERTY TAX	345.9	74.1	60.6	-	6.7	204.6
OTHER TAXES	172.8	30.3	103.7	-	-	38.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	290.8	61.5	141.7	-	9.9	77.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	199.7	-	183.8	-	15.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 493.2	230.0	386.4	-	23.1	853.7
EDUCATION	826.1	0.2	(Z)	-	-	825.9
HIGHWAYS	53.1	30.2	22.9	-	-	-
PUBLIC WELFARE	9.2	6.7	2.5	-	-	-
POLICE AND FIRE PROTECTION	111.4	23.4	87.5	-	0.6	-
HEALTH AND HOSPITALS	84.9	56.8	27.6	-	0.5	-
INTEREST ON GENERAL DEBT	77.1	13.9	33.5	-	1.8	27.9
ALL OTHER	331.4	98.8	212.4	-	20.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	235.7	0.7	203.8	-	31.2	-
DEBT OUTSTANDING, TOTAL	2 199.9	296.1	1 178.5	-	76.0	649.2
LONG-TERM	2 146.7	293.6	1 131.6	-	72.3	649.2
FULL FAITH AND CREDIT	977.0	44.9	276.0	-	6.9	649.2
NONGUARANTEED	1 169.7	248.7	855.6	-	65.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	760.9	90.3	174.7	-	14.8	481.1
LOUISIANA						
GENERAL REVENUE, TOTAL	[1] 2 498.6	666.4	646.2	-	163.1	1 087.5
INTERGOVERNMENTAL REVENUE	[1] 1 214.1	247.0	245.7	-	46.3	739.7
FROM FEDERAL GOVERNMENT	257.9	77.6	145.7	-	19.4	15.2
FROM STATE GOVERNMENT	956.2	167.1	78.9	-	7.7	702.5
GENERAL REVENUE FROM OWN SOURCES	1 284.6	419.4	400.5	-	116.8	347.9
TAX REVENUE	775.4	194.5	267.5	-	23.6	289.9
PROPERTY TAX	388.6	130.3	92.7	-	23.6	142.1
OTHER TAXES	386.8	64.2	174.8	-	-	147.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	509.2	224.9	133.0	-	93.2	58.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	201.8	16.3	169.2	-	16.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 439.4	593.1	615.8	-	135.8	1 094.6
EDUCATION	1 067.2	(Z)	(Z)	-	-	1 067.2
HIGHWAYS	172.0	108.3	63.7	-	-	-
PUBLIC WELFARE	5.0	1.7	3.3	-	-	-
POLICE AND FIRE PROTECTION	199.5	70.6	128.6	-	0.2	-
HEALTH AND HOSPITALS	253.8	161.7	23.3	-	68.8	-
INTEREST ON GENERAL DEBT	120.7	43.4	39.7	-	10.2	27.4
ALL OTHER	621.1	207.5	357.1	-	56.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	272.3	25.4	183.3	-	63.6	-
DEBT OUTSTANDING, TOTAL	3 233.2	940.0	1 303.8	-	369.6	619.7
LONG-TERM	3 190.1	937.4	1 293.4	-	340.7	618.5
FULL FAITH AND CREDIT	1 622.2	397.8	533.1	-	72.8	618.5
NONGUARANTEED	1 567.9	539.6	760.4	-	267.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 284.4	225.3	279.4	-	49.3	730.4
MAINE						
GENERAL REVENUE, TOTAL	[1] 631.4	18.5	186.1	200.6	92.1	146.4
INTERGOVERNMENTAL REVENUE	[1] 337.2	5.7	75.0	93.1	86.8	88.9
FROM FEDERAL GOVERNMENT	125.2	2.3	25.6	23.9	72.1	1.3
FROM STATE GOVERNMENT	212.0	3.1	46.0	64.8	13.4	84.8
GENERAL REVENUE FROM OWN SOURCES	294.2	12.8	111.1	107.5	5.3	57.6
TAX REVENUE	245.6	10.7	89.0	96.9	0.4	48.6
PROPERTY TAX	243.7	10.7	88.0	96.0	0.4	48.6
OTHER TAXES	1.9	(Z)	0.9	0.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	48.6	2.1	22.1	10.6	4.8	9.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	13.0	-	0.7	1.1	11.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	636.6	17.0	201.3	206.6	74.2	137.5
EDUCATION	291.6	-	77.4	80.5	-	133.7
HIGHWAYS	51.5	1.1	18.2	32.2	-	-
PUBLIC WELFARE	5.5	0.1	3.0	2.4	-	-
POLICE AND FIRE PROTECTION	44.3	2.0	24.2	18.1	-	-
HEALTH AND HOSPITALS	9.8	0.1	7.5	2.3	-	-
INTEREST ON GENERAL DEBT	19.5	0.3	7.1	5.2	3.2	3.8
ALL OTHER	214.3	13.4	63.9	65.8	71.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	37.9	-	1.4	1.0	35.4	-
DEBT OUTSTANDING, TOTAL	464.8	4.5	133.8	100.7	158.0	67.8
LONG-TERM	372.4	4.2	124.2	91.6	84.6	67.7
FULL FAITH AND CREDIT	297.7	4.1	114.4	60.2	51.2	67.7
NONGUARANTEED	74.7	0.1	9.8	31.4	33.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	295.3	5.4	102.4	92.9	6.3	88.3

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MARYLAND						
GENERAL REVENUE, TOTAL	[1]3 868.2	2 421.9	1 200.5	-	269.3	-
INTERGOVERNMENTAL REVENUE	[1]1 799.2	959.2	745.0	-	118.6	-
FROM FEDERAL GOVERNMENT	423.6	156.1	188.7	-	78.9	-
FROM STATE GOVERNMENT	1 375.6	800.1	537.0	-	38.5	-
GENERAL REVENUE FROM OWN SOURCES	2 069.0	1 462.7	455.6	-	150.7	-
TAX REVENUE	1 564.1	1 196.3	338.1	-	29.7	-
PROPERTY TAX	1 026.3	753.2	243.5	-	29.7	-
OTHER TAXES	537.8	443.2	94.7	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	504.8	266.3	117.4	-	121.0	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	145.0	65.6	46.6	-	32.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 900.2	2 436.1	1 207.2	-	256.9	-
EDUCATION	1 838.7	1 535.1	303.6	-	-	-
HIGHWAYS	255.8	91.3	164.4	-	0.1	-
PUBLIC WELFARE	265.9	106.1	159.8	-	-	-
POLICE AND FIRE PROTECTION	283.4	149.3	134.0	-	-	-
HEALTH AND HOSPITALS	153.0	86.4	66.7	-	-	-
INTEREST ON GENERAL DEBT	126.6	59.0	30.4	-	37.2	-
ALL OTHER	976.9	409.0	348.3	-	219.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	180.4	81.4	50.0	-	49.0	-
DEBT OUTSTANDING, TOTAL	3 393.5	1 727.5	652.9	-	1 013.2	-
LONG-TERM	3 252.8	1 720.2	649.7	-	882.9	-
FULL FAITH AND CREDIT	2 909.1	1 522.0	628.2	-	759.0	-
NONGUARANTEED	343.7	198.2	21.6	-	123.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 866.5	1 284.3	524.0	-	58.2	-
MASSACHUSETTS						
GENERAL REVENUE, TOTAL	[1]5 013.4	150.6	2 499.6	1 961.6	320.0	265.9
INTERGOVERNMENTAL REVENUE	[1]1 715.3	19.6	852.3	520.2	261.8	245.7
FROM FEDERAL GOVERNMENT	573.2	9.9	349.7	114.3	99.0	0.3
FROM STATE GOVERNMENT	1 142.2	7.8	494.7	399.5	156.0	84.3
GENERAL REVENUE FROM OWN SOURCES	3 298.1	130.9	1 647.3	1 441.4	58.2	20.3
TAX REVENUE	2 858.5	100.8	1 415.5	1 335.0	3.0	4.3
PROPERTY TAX	2 840.9	99.6	1 406.4	1 327.6	3.0	4.3
OTHER TAXES	17.6	1.2	9.1	7.4	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	439.6	30.2	231.8	106.4	55.2	16.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	377.0	-	131.7	185.7	59.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	4 573.5	142.8	2 358.1	1 732.9	115.3	224.5
EDUCATION	2 100.6	5.6	918.9	962.0	-	214.0
HIGHWAYS	224.9	3.0	92.6	129.1	0.1	-
PUBLIC WELFARE	40.3	0.2	29.6	10.5	-	-
POLICE AND FIRE PROTECTION	503.9	2.9	304.5	195.2	1.3	-
HEALTH AND HOSPITALS	224.5	17.4	172.7	34.3	-	-
INTEREST ON GENERAL DEBT	170.9	4.5	90.0	41.9	24.0	10.5
ALL OTHER	1 308.5	109.2	749.7	359.7	89.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	605.2	-	128.6	169.1	307.5	-
DEBT OUTSTANDING, TOTAL	3 927.5	88.6	1 603.3	977.0	1 072.8	185.7
LONG-TERM	3 406.7	81.7	1 407.5	946.8	785.2	185.5
FULL FAITH AND CREDIT	3 077.5	81.7	1 358.8	904.0	547.5	185.5
NONGUARANTEED	329.2	-	48.8	42.8	237.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	2 781.5	79.5	1 344.4	1 075.3	140.4	141.9
MICHIGAN						
GENERAL REVENUE, TOTAL	[1]8 078.6	1 594.7	2 439.7	241.1	155.4	3 899.1
INTERGOVERNMENTAL REVENUE	[1]3 498.3	914.4	1 030.3	98.5	49.9	1 656.6
FROM FEDERAL GOVERNMENT	798.8	222.8	464.3	23.0	26.2	62.6
FROM STATE GOVERNMENT	2 699.4	574.9	525.4	72.4	14.1	1 512.5
GENERAL REVENUE FROM OWN SOURCES	4 580.3	680.4	1 409.4	142.7	105.4	2 242.5
TAX REVENUE	3 173.1	355.4	835.3	88.8	6.1	1 887.5
PROPERTY TAX	2 912.1	341.7	598.7	83.0	6.1	1 882.5
OTHER TAXES	261.0	13.7	236.6	5.8	-	4.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 407.2	324.9	574.1	53.9	99.3	355.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	419.7	3.3	392.0	16.5	8.0	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 886.4	1 545.7	2 135.2	165.0	126.5	3 914.0
EDUCATION	3 763.4	0.4	(Z)	(Z)	-	3 763.0
HIGHWAYS	514.8	282.6	211.5	20.7	-	-
PUBLIC WELFARE	228.3	227.8	0.4	(Z)	-	-
POLICE AND FIRE PROTECTION	618.5	61.3	502.4	54.8	-	-
HEALTH AND HOSPITALS	598.6	274.8	227.8	0.2	95.8	-
INTEREST ON GENERAL DEBT	330.7	78.4	94.7	2.0	4.6	151.0
ALL OTHER	1 832.2	620.4	1 098.3	87.4	26.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	519.5	29.1	414.8	21.6	54.0	-
DEBT OUTSTANDING, TOTAL	7 336.9	1 679.9	2 308.9	139.0	108.4	3 100.6
LONG-TERM	7 116.2	1 674.9	2 203.4	139.0	107.0	2 991.9
FULL FAITH AND CREDIT	5 267.6	1 223.2	903.7	130.4	18.5	2 991.9
NONGUARANTEED	1 848.6	451.7	1 299.8	8.7	88.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 318.3	569.5	1 094.8	72.1	65.7	2 516.2

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MINNESOTA						
GENERAL REVENUE, TOTAL	[1]3 765.4	973.4	950.7	42.9	299.5	1 629.5
INTERGOVERNMENTAL REVENUE	[1]1 966.1	513.0	358.8	24.5	208.9	991.6
FROM FEDERAL GOVERNMENT	324.0	77.5	122.5	5.3	112.5	6.3
FROM STATE GOVERNMENT	1 642.1	419.0	209.0	18.3	30.2	965.5
GENERAL REVENUE FROM OWN SOURCES	1 799.3	460.4	591.9	18.5	90.6	637.9
TAX REVENUE	1 116.2	291.9	247.1	15.5	20.8	540.8
PROPERTY TAX	1 074.2	288.1	209.3	15.2	20.8	540.8
OTHER TAXES	42.0	3.8	37.8	0.3	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	683.1	168.5	344.8	2.9	69.8	97.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	349.8	-	332.2	0.9	16.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 779.5	940.0	984.9	41.0	254.2	1 559.4
EDUCATION	1 508.9	0.3	0.1	-	-	1 508.6
HIGHWAYS	328.8	157.9	143.7	27.2	-	-
PUBLIC WELFARE	379.7	353.5	26.3	-	-	-
POLICE AND FIRE PROTECTION	182.0	34.3	145.1	2.6	-	-
HEALTH AND HOSPITALS	255.3	138.1	96.9	-	20.4	-
INTEREST ON GENERAL DEBT	157.3	8.7	69.3	0.9	27.6	50.8
ALL OTHER	967.4	247.3	503.6	10.3	206.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	394.3	5.9	329.8	2.1	56.6	-
DEBT OUTSTANDING, TOTAL	3 846.9	190.3	1 789.4	34.6	666.7	1 165.9
LONG-TERM	3 697.9	190.1	1 785.4	32.7	599.0	1 090.6
FULL FAITH AND CREDIT	2 844.1	148.7	1 123.9	19.1	461.7	1 090.6
NONGUARANTEED	853.8	41.4	661.4	13.6	137.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 826.1	325.9	404.7	4.3	69.5	1 021.2
MISSISSIPPI						
GENERAL REVENUE, TOTAL	[1]1 315.7	428.2	276.6	-	16.1	600.3
INTERGOVERNMENTAL REVENUE	[1]710.7	142.6	134.4	-	7.0	432.3
FROM FEDERAL GOVERNMENT	122.0	45.4	52.7	-	5.7	18.2
FROM STATE GOVERNMENT	588.7	96.9	77.2	-	0.7	414.0
GENERAL REVENUE FROM OWN SOURCES	605.0	285.6	142.3	-	9.1	168.0
TAX REVENUE	290.9	100.2	67.9	-	1.9	120.9
PROPERTY TAX	274.0	93.9	58.1	-	1.9	120.1
OTHER TAXES	16.8	6.3	9.7	-	-	0.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	314.2	185.4	74.4	-	7.2	47.2
UTILITY SYSTEM AND LIQUOR STORE REVENUE	100.4	0.4	99.5	-	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 296.2	418.6	262.5	-	19.7	595.4
EDUCATION	589.2	0.1	-	-	-	589.1
HIGHWAYS	161.0	126.0	35.0	-	-	-
PUBLIC WELFARE	4.7	3.6	1.1	-	-	-
POLICE AND FIRE PROTECTION	67.9	13.2	54.7	-	-	-
HEALTH AND HOSPITALS	189.1	164.2	24.9	-	-	-
INTEREST ON GENERAL DEBT	41.6	21.5	11.1	-	2.6	6.4
ALL OTHER	242.7	90.0	135.7	-	17.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	104.7	0.6	100.8	-	3.3	-
DEBT OUTSTANDING, TOTAL	1 081.5	422.6	430.4	-	98.1	130.4
LONG-TERM	1 029.9	418.4	416.4	-	67.3	127.8
FULL FAITH AND CREDIT	618.2	229.1	242.0	-	19.4	127.8
NONGUARANTEED	411.7	189.3	174.4	-	47.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	638.1	140.7	119.3	-	2.2	376.0
MISSOURI						
GENERAL REVENUE, TOTAL	[1]2 954.5	373.1	1 055.9	7.9	200.3	1 465.9
INTERGOVERNMENTAL REVENUE	[1]1 091.1	87.1	313.8	2.5	111.9	724.4
FROM FEDERAL GOVERNMENT	377.7	55.8	224.0	1.6	61.0	35.3
FROM STATE GOVERNMENT	713.4	29.7	79.6	0.2	7.7	596.4
GENERAL REVENUE FROM OWN SOURCES	1 863.4	286.0	742.1	5.4	88.4	741.5
TAX REVENUE	1 325.4	197.4	486.3	5.0	42.1	594.5
PROPERTY TAX	922.6	155.4	126.6	5.0	42.1	593.4
OTHER TAXES	402.8	42.0	359.7	(Z)	-	1.0
CHARGES AND MISCELLANEOUS GENERAL REVENUE	538.0	88.6	255.8	0.4	46.2	147.0
UTILITY SYSTEM AND LIQUOR STORE REVENUE	254.9	0.2	225.0	-	29.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 782.7	315.0	899.7	7.7	119.4	1 440.9
EDUCATION	1 410.0	0.1	-	-	-	1 409.8
HIGHWAYS	157.1	48.9	94.5	5.1	8.5	-
PUBLIC WELFARE	14.0	9.4	4.6	(Z)	-	-
POLICE AND FIRE PROTECTION	230.3	26.2	192.2	0.5	11.3	-
HEALTH AND HOSPITALS	213.5	93.9	107.8	-	12.8	-
INTEREST ON GENERAL DEBT	103.4	10.8	50.6	(Z)	10.8	31.1
ALL OTHER	654.6	126.7	450.1	2.0	75.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	299.0	0.2	199.2	-	99.6	-
DEBT OUTSTANDING, TOTAL	2 652.3	351.0	1 314.3	0.7	338.2	648.1
LONG-TERM	2 595.5	326.6	1 307.6	0.7	312.6	648.1
FULL FAITH AND CREDIT	1 391.8	262.1	429.0	0.7	51.9	648.1
NONGUARANTEED	1 203.7	64.5	878.6	-	260.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 551.7	146.6	426.0	2.7	54.8	921.6

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
MONTANA						
GENERAL REVENUE, TOTAL	[1]579.5	225.9	102.7	-	9.8	331.4
INTERGOVERNMENTAL REVENUE	[1]212.7	37.2	33.9	-	0.7	231.1
FROM FEDERAL GOVERNMENT	44.7	15.4	19.2	-	0.5	9.6
FROM STATE GOVERNMENT	168.0	21.3	13.5	-	(Z)	133.2
GENERAL REVENUE FROM OWN SOURCES	366.9	188.7	68.8	-	9.1	100.3
TAX REVENUE	270.3	153.0	33.2	-	0.5	83.6
PROPERTY TAX	259.7	146.9	28.8	-	0.5	83.6
OTHER TAXES	10.6	6.1	4.5	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	96.6	35.7	35.6	-	8.6	16.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	10.7	-	10.1	-	0.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	573.9	131.8	110.6	-	7.3	324.1
EDUCATION	322.8	1.9	-	-	-	321.0
HIGHWAYS	43.7	25.1	18.6	-	-	-
PUBLIC WELFARE	10.4	10.2	0.1	-	-	-
POLICE AND FIRE PROTECTION	29.1	9.5	19.5	-	-	-
HEALTH AND HOSPITALS	19.4	16.9	0.4	-	2.1	-
INTEREST ON GENERAL DEBT	14.2	6.8	3.9	-	0.3	3.1
ALL OTHER	134.3	61.3	68.1	-	4.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	25.6	(Z)	25.0	-	0.6	-
DEBT OUTSTANDING, TOTAL	429.4	193.6	107.2	-	21.3	107.4
LONG-TERM	421.2	190.7	103.8	-	19.3	107.4
FULL FAITH AND CREDIT	152.4	27.8	15.3	-	1.9	107.4
NONGUARANTEED	268.8	162.9	88.5	-	17.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	288.8	54.3	44.7	-	3.1	186.7
NEBRASKA						
GENERAL REVENUE, TOTAL	[1]1 204.7	269.5	292.6	5.0	106.3	570.3
INTERGOVERNMENTAL REVENUE	[1]335.3	94.0	105.7	1.1	14.6	158.9
FROM FEDERAL GOVERNMENT	86.5	19.6	51.4	0.8	5.2	9.5
FROM STATE GOVERNMENT	248.8	70.6	47.0	0.3	8.7	122.2
GENERAL REVENUE FROM OWN SOURCES	869.4	175.5	186.9	3.9	91.7	411.4
TAX REVENUE	595.1	114.0	109.1	3.7	11.7	356.7
PROPERTY TAX	554.0	107.0	75.7	3.7	11.7	356.1
OTHER TAXES	41.1	6.9	33.5	(Z)	-	0.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	274.2	61.6	77.8	0.2	80.0	54.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	606.4	-	116.2	-	490.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 119.0	224.9	276.8	3.8	51.8	561.6
EDUCATION	551.5	1.2	(Z)	-	-	550.3
HIGHWAYS	125.1	64.6	56.7	3.5	0.4	-
PUBLIC WELFARE	23.8	23.1	0.7	-	-	-
POLICE AND FIRE PROTECTION	59.3	10.2	46.8	0.1	2.3	-
HEALTH AND HOSPITALS	77.4	53.2	18.1	-	6.1	-
INTEREST ON GENERAL DEBT	37.3	4.9	13.2	-	7.9	11.2
ALL OTHER	244.5	67.7	141.3	0.3	35.1	0.1
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	926.5	(Z)	124.6	-	801.8	-
DEBT OUTSTANDING, TOTAL	3 095.0	93.2	481.1	1.8	2 259.2	259.6
LONG-TERM	2 966.7	92.8	427.2	1.8	2 187.0	257.9
FULL FAITH AND CREDIT	520.4	23.4	190.2	1.8	47.0	257.9
NONGUARANTEED	2 446.3	69.4	237.0	-	2 140.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	650.5	97.7	132.5	1.1	87.1	332.1
NEVADA						
GENERAL REVENUE, TOTAL	[1]591.2	264.4	121.9	-	19.9	220.5
INTERGOVERNMENTAL REVENUE	[1]198.3	45.9	49.2	-	4.2	134.4
FROM FEDERAL GOVERNMENT	32.6	13.5	10.1	-	3.8	5.3
FROM STATE GOVERNMENT	165.6	19.5	17.5	-	(Z)	128.6
GENERAL REVENUE FROM OWN SOURCES	392.9	218.5	72.6	-	15.7	86.2
TAX REVENUE	235.7	118.2	41.6	-	2.5	73.5
PROPERTY TAX	158.7	61.6	21.6	-	2.5	73.0
OTHER TAXES	77.0	56.6	20.0	-	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	157.2	100.3	31.0	-	13.1	12.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	34.4	14.6	6.3	-	13.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	577.0	237.0	95.0	-	20.9	224.1
EDUCATION	211.4	-	-	-	-	211.4
HIGHWAYS	27.4	15.3	11.8	-	0.4	-
PUBLIC WELFARE	12.5	12.4	0.1	-	-	-
POLICE AND FIRE PROTECTION	69.8	39.0	29.8	-	0.9	-
HEALTH AND HOSPITALS	73.6	69.2	4.4	-	-	-
INTEREST ON GENERAL DEBT	28.9	8.3	4.7	-	3.2	12.7
ALL OTHER	153.4	92.8	44.2	-	16.4	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	53.9	25.0	7.1	-	21.9	-
DEBT OUTSTANDING, TOTAL	567.4	260.2	85.9	-	130.1	191.1
LONG-TERM	664.3	260.2	85.4	-	127.5	191.1
FULL FAITH AND CREDIT	375.5	88.8	83.5	-	12.2	191.1
NONGUARANTEED	288.7	171.4	1.9	-	115.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	305.4	110.5	54.8	-	8.4	131.7

See footnotes at end of table.

Table 24. **Local Government Finances, by State and Type of Government: 1976-77**—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW HAMPSHIRE						
GENERAL REVENUE, TOTAL	[1]506.7	41.7	185.0	99.2	13.0	179.2
INTERGOVERNMENTAL REVENUE	[1]120.5	12.9	54.9	30.8	6.9	26.4
FROM FEDERAL GOVERNMENT	43.8	1.8	22.7	13.4	5.5	0.5
FROM STATE GOVERNMENT	76.7	11.0	29.9	17.3	0.2	18.3
GENERAL REVENUE FROM OWN SOURCES	386.1	28.8	130.1	68.5	6.1	152.8
TAX REVENUE	324.8	17.5	106.5	53.6	2.2	145.0
PROPERTY TAX	318.5	17.5	104.1	49.7	2.2	145.0
OTHER TAXES	6.3	-	2.4	3.9	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	61.4	11.2	23.6	14.9	3.9	7.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	12.3	-	8.0	3.8	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	493.0	43.7	174.2	100.8	11.6	162.8
EDUCATION	225.7	-	66.4	0.1	-	159.2
HIGHWAYS	43.2	-	23.3	19.5	0.4	-
PUBLIC WELFARE	32.2	28.3	2.5	1.4	-	-
POLICE AND FIRE PROTECTION	42.3	2.2	23.0	16.5	0.5	-
HEALTH AND HOSPITALS	10.1	0.4	8.8	0.9	-	-
INTEREST ON GENERAL DEBT	18.9	1.9	8.0	3.3	2.1	3.7
ALL OTHER	120.7	10.9	42.2	59.0	8.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	14.7	-	8.9	4.5	1.2	-
DEBT OUTSTANDING, TOTAL	361.5	30.0	154.2	57.4	46.4	73.4
LONG-TERM	339.8	30.0	151.5	53.2	31.7	73.4
FULL FAITH AND CREDIT	284.1	25.1	150.2	29.0	6.5	73.4
NONGUARANTEED	55.6	4.9	1.3	24.3	25.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	241.4	17.1	91.1	33.0	2.5	97.7
NEW JERSEY						
GENERAL REVENUE, TOTAL	[1]6 568.9	1 587.4	1 854.0	639.2	389.1	2 191.8
INTERGOVERNMENTAL REVENUE	[1]2 214.2	712.5	592.2	94.3	184.5	723.3
FROM FEDERAL GOVERNMENT	527.3	177.9	154.9	40.8	142.4	11.2
FROM STATE GOVERNMENT	1 686.9	528.6	422.2	50.2	27.5	658.4
GENERAL REVENUE FROM OWN SOURCES	4 354.8	874.9	1 261.8	545.0	204.6	1 468.5
TAX REVENUE	3 722.9	710.6	1 134.0	492.9	6.5	1 378.9
PROPERTY TAX	3 350.3	704.8	919.2	341.0	6.5	1 378.9
OTHER TAXES	372.6	5.8	214.8	151.9	-	(Z)
CHARGES AND MISCELLANEOUS GENERAL REVENUE	631.9	164.3	127.8	52.1	198.1	89.6
UTILITY SYSTEM AND LIQUOR STORE REVENUE	136.5	-	92.3	14.9	29.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	6 299.0	1 626.1	1 686.1	533.1	415.1	2 038.6
EDUCATION	2 731.1	248.6	478.0	25.5	-	1 979.1
HIGHWAYS	289.2	82.8	99.6	81.8	25.0	-
PUBLIC WELFARE	591.2	548.3	39.8	3.1	-	-
POLICE AND FIRE PROTECTION	538.1	26.1	379.2	127.8	5.1	-
HEALTH AND HOSPITALS	209.0	162.5	38.8	7.7	-	-
INTEREST ON GENERAL DEBT	231.5	28.3	53.6	18.5	71.6	59.5
ALL OTHER	1 708.8	529.7	597.1	268.6	313.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	193.2	(Z)	116.8	22.6	53.8	-
DEBT OUTSTANDING, TOTAL	4 878.8	589.6	1 129.5	488.3	1 569.9	1 101.5
LONG-TERM	4 270.8	516.7	975.0	371.0	1 331.0	1 077.1
FULL FAITH AND CREDIT	3 172.9	516.7	944.9	341.3	292.9	1 077.1
NONGUARANTEED	1 097.9	-	30.1	29.6	1 038.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 128.9	515.7	877.5	243.5	71.8	1 420.3
NEW MEXICO						
GENERAL REVENUE, TOTAL	[1]759.6	99.6	218.6	-	11.5	434.4
INTERGOVERNMENTAL REVENUE	[1]504.4	35.2	120.5	-	0.8	352.4
FROM FEDERAL GOVERNMENT	101.4	19.1	51.5	-	0.1	30.6
FROM STATE GOVERNMENT	403.0	15.0	66.1	-	(Z)	321.8
GENERAL REVENUE FROM OWN SOURCES	255.2	64.4	98.1	-	10.7	82.0
TAX REVENUE	145.6	33.7	44.9	-	3.1	63.9
PROPERTY TAX	118.9	27.8	24.2	-	3.1	63.7
OTHER TAXES	26.8	5.9	20.7	-	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	109.6	30.7	53.2	-	7.5	18.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	51.9	4.0	47.7	-	0.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	736.7	92.9	202.1	-	9.5	432.2
EDUCATION	426.5	-	-	-	-	426.5
HIGHWAYS	34.4	14.6	19.8	-	-	-
PUBLIC WELFARE	2.1	2.1	(Z)	-	-	-
POLICE AND FIRE PROTECTION	65.7	10.9	54.8	-	-	-
HEALTH AND HOSPITALS	31.8	30.3	1.5	-	-	-
INTEREST ON GENERAL DEBT	23.0	1.9	15.0	-	0.4	5.7
ALL OTHER	153.2	33.2	110.9	-	9.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	63.2	3.6	59.0	-	0.6	-
DEBT OUTSTANDING, TOTAL	674.1	43.5	478.8	-	51.5	100.3
LONG-TERM	668.0	43.4	472.9	-	51.5	100.3
FULL FAITH AND CREDIT	315.4	37.8	144.1	-	33.2	100.3
NONGUARANTEED	352.6	5.6	328.7	-	18.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	428.9	40.0	103.4	-	2.3	283.1

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
NEW YORK						
GENERAL REVENUE, TOTAL	[1]27 164.0	4 417.0	16 43[illegible].8	1 012.3	571.1	5 052.7
INTERGOVERNMENTAL REVENUE	[1]12 486.9	2 212.4	7 9[illegible].2	331.5	37.3	2 317.6
FROM FEDERAL GOVERNMENT	1 672.0	250.6	1 28[illegible].1	74.4	10.8	20.2
FROM STATE GOVERNMENT	10 814.9	1 876.0	6 477.2	184.9	24.8	2 252.1
GENERAL REVENUE FROM OWN SOURCES	14 677.1	2 204.7	8 522.8	680.8	533.8	2 735.0
TAX REVENUE	11 701.5	1 779.0	6 799.8	576.2	28.4	2 518.1
PROPERTY TAX	8 009.6	1 015.2	3 945.4	549.0	28.4	2 471.5
OTHER TAXES	3 691.9	763.8	2 854.3	27.2	-	46.6
CHARGES AND MISCELLANEOUS GENERAL REVENUE	2 975.6	425.6	1 723.1	104.6	505.4	216.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 195.4	54.5	1 086.1	42.5	12.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	24 002.7	4 429.9	13 061.3	986.8	557.7	4 967.1
EDUCATION	7 989.8	252.8	2 922.5	(Z)	-	4 814.5
HIGHWAYS	908.8	240.5	286.5	279.6	102.1	-
PUBLIC WELFARE	5 206.3	1 674.6	3 530.3	1.4	-	-
POLICE AND FIRE PROTECTION	1 681.8	264.5	1 314.3	83.8	19.2	-
HEALTH AND HOSPITALS	1 516.1	554.8	952.0	9.1	0.2	-
INTEREST ON GENERAL DEBT	1 237.4	160.7	799.8	39.8	84.5	152.5
ALL OTHER	5 462.5	1 282.0	3 255.8	573.0	351.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 868.8	89.1	1 647.5	63.1	69.0	-
DEBT OUTSTANDING, TOTAL	26 113.2	3 650.5	16 744.5	1 195.9	2 124.4	2 397.9
LONG-TERM	23 329.4	3 044.2	14 898.4	881.6	2 124.4	2 380.7
FULL FAITH AND CREDIT	18 948.0	2 808.8	12 773.3	826.4	158.7	2 380.7
NONGUARANTEED	4 381.3	235.4	2 125.1	55.1	1 965.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	10 869.3	1 259.7	6 261.5	365.7	160.5	2 822.0
NORTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]3 237.3	2 530.4	676.6	-	94.8	-
INTERGOVERNMENTAL REVENUE	[1]1 901.7	1 617.2	317.2	-	31.8	-
FROM FEDERAL GOVERNMENT	341.8	152.1	161.8	-	27.8	-
FROM STATE GOVERNMENT	1 560.0	1 454.2	102.2	-	3.5	-
GENERAL REVENUE FROM OWN SOURCES	1 335.6	913.2	359.3	-	63.0	-
TAX REVENUE	890.4	654.3	235.3	-	0.8	-
PROPERTY TAX	733.8	507.2	225.9	-	0.8	-
OTHER TAXES	156.6	147.2	9.4	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	445.2	258.9	124.0	-	62.3	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	490.2	99.2	389.4	-	1.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 277.7	2 535.9	617.0	-	124.8	-
EDUCATION	1 764.3	1 764.3	-	-	-	-
HIGHWAYS	90.7	(Z)	90.7	-	(Z)	-
PUBLIC WELFARE	249.6	249.0	0.7	-	-	-
POLICE AND FIRE PROTECTION	192.1	50.9	141.2	-	(Z)	-
HEALTH AND HOSPITALS	229.9	190.4	5.2	-	34.3	-
INTEREST ON GENERAL DEBT	59.0	30.9	15.4	-	12.7	-
ALL OTHER	692.0	250.5	363.9	-	77.7	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	528.2	104.2	422.4	-	1.6	-
DEBT OUTSTANDING, TOTAL	1 887.6	775.7	785.5	-	326.4	-
LONG-TERM	1 706.8	756.6	723.1	-	227.1	-
FULL FAITH AND CREDIT	1 334.2	721.0	572.9	-	40.3	-
NONGUARANTEED	372.6	35.5	150.3	-	186.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 749.2	1 394.0	323.5	-	31.7	-
NORTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]401.4	98.7	89.5	9.1	16.7	211.8
INTERGOVERNMENTAL REVENUE	[1]168.6	39.3	26.7	3.0	4.3	119.6
FROM FEDERAL GOVERNMENT	24.7	8.0	11.1	1.6	1.5	2.4
FROM STATE GOVERNMENT	143.9	27.3	15.0	1.2	1.4	98.9
GENERAL REVENUE FROM OWN SOURCES	232.9	59.4	62.8	6.1	12.4	92.2
TAX REVENUE	148.8	47.8	21.9	5.6	5.1	68.3
PROPERTY TAX	143.5	46.1	18.4	5.6	5.1	68.2
OTHER TAXES	5.4	1.7	3.5	(Z)	-	0.1
CHARGES AND MISCELLANEOUS GENERAL REVENUE	84.1	11.6	40.9	0.5	7.2	23.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	15.9	-	15.9	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	388.8	77.9	88.3	9.1	13.1	200.4
EDUCATION	199.8	2.7	-	-	-	197.1
HIGHWAYS	59.1	31.6	19.9	7.6	-	-
PUBLIC WELFARE	8.4	8.4	0.1	(Z)	-	-
POLICE AND FIRE PROTECTION	20.3	4.0	15.1	0.2	1.0	-
HEALTH AND HOSPITALS	2.8	1.4	1.4	-	-	-
INTEREST ON GENERAL DEBT	13.7	3.4	6.4	(Z)	0.6	3.3
ALL OTHER	84.7	26.4	45.4	1.4	11.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	22.8	-	22.8	-	-	-
DEBT OUTSTANDING, TOTAL	350.8	107.5	173.2	0.9	13.3	55.9
LONG-TERM	348.8	107.5	173.0	0.9	11.5	55.9
FULL FAITH AND CREDIT	131.0	5.3	65.4	0.9	3.6	55.9
NONGUARANTEED	217.8	102.2	107.7	-	7.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	188.4	29.3	32.8	3.9	3.6	118.8

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
OHIO						
GENERAL REVENUE, TOTAL	[1]7 889.1	1 590.8	2 313.5	153.5	213.2	3 758.2
INTERGOVERNMENTAL REVENUE	[1]3 219.3	760.0	748.2	62.1	73.1	1 695.9
FROM FEDERAL GOVERNMENT	604.5	126.1	399.3	16.4	6.7	16.0
FROM STATE GOVERNMENT	2 614.7	604.1	288.0	45.0	3.9	1 673.8
GENERAL REVENUE FROM OWN SOURCES	4 669.8	810.7	1 565.3	91.4	140.1	2 062.3
TAX REVENUE	3 285.8	432.0	907.9	74.0	71.0	1 800.9
PROPERTY TAX	2 560.3	311.9	310.0	66.9	71.0	1 800.6
OTHER TAXES	725.5	120.1	598.0	7.1	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 384.0	378.8	657.4	17.4	69.2	261.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	410.2	15.1	379.0	-	16.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 927.8	1 619.3	2 237.0	144.3	209.9	3 717.4
EDUCATION	3 829.1	34.3	148.4	-	-	3 646.4
HIGHWAYS	461.5	163.4	236.8	61.3	-	-
PUBLIC WELFARE	374.5	372.6	1.8	0.1	-	-
POLICE AND FIRE PROTECTION	601.0	50.8	513.2	37.0	-	-
HEALTH AND HOSPITALS	553.4	368.8	175.3	-	9.3	-
INTEREST ON GENERAL DEBT	232.2	40.0	101.1	1.0	19.1	71.1
ALL OTHER	1 876.1	589.4	1 060.5	44.8	181.5	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	443.5	22.7	385.2	-	35.6	-
DEBT OUTSTANDING, TOTAL	5 710.7	950.1	2 531.6	5.7	727.0	1 496.4
LONG-TERM	4 672.1	837.2	1 934.3	5.7	548.8	1 346.1
FULL FAITH AND CREDIT	2 857.0	310.8	1 111.5	5.7	82.9	1 346.1
NONGUARANTEED	1 815.1	526.5	822.8	-	465.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 033.4	637.8	1 115.3	53.8	91.6	2 134.9
OKLAHOMA						
GENERAL REVENUE, TOTAL	[1]1 620.2	251.4	598.1	-	22.1	774.5
INTERGOVERNMENTAL REVENUE	[1]783.1	109.8	209.0	-	13.7	476.4
FROM FEDERAL GOVERNMENT	219.4	21.2	174.2	-	9.8	14.2
FROM STATE GOVERNMENT	563.7	85.5	33.8	-	3.1	441.3
GENERAL REVENUE FROM OWN SOURCES	837.1	141.6	389.1	-	8.4	298.0
TAX REVENUE	542.8	87.6	208.4	-	(Z)	246.8
PROPERTY TAX	378.8	87.1	47.6	-	(Z)	244.1
OTHER TAXES	164.1	0.6	160.8	-	-	2.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	294.3	54.0	180.7	-	8.3	51.3
UTILITY SYSTEM AND LIQUOR STORE REVENUE	149.7	-	145.6	-	4.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 536.5	202.9	560.0	-	22.4	751.1
EDUCATION	743.8	1.1	(Z)	-	-	742.7
HIGHWAYS	130.3	82.1	48.2	-	-	-
PUBLIC WELFARE	3.1	3.1	(Z)	-	-	-
POLICE AND FIRE PROTECTION	109.4	8.7	100.7	-	(Z)	-
HEALTH AND HOSPITALS	118.6	44.1	74.5	-	-	-
INTEREST ON GENERAL DEBT	51.7	4.1	33.9	-	5.2	8.4
ALL OTHER	379.6	59.6	302.7	-	17.2	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	143.6	-	139.0	-	4.5	-
DEBT OUTSTANDING, TOTAL	1 309.6	85.3	880.6	-	127.7	216.1
LONG-TERM	1 271.2	85.3	852.2	-	118.0	215.6
FULL FAITH AND CREDIT	789.3	73.2	488.9	-	11.4	215.6
NONGUARANTEED	481.9	12.1	363.3	-	106.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	833.5	91.3	249.1	-	5.5	487.7
OREGON						
GENERAL REVENUE, TOTAL	[1]2 052.2	456.4	388.6	-	216.7	1 034.5
INTERGOVERNMENTAL REVENUE	[1]794.1	290.6	131.3	-	43.1	373.1
FROM FEDERAL GOVERNMENT	276.0	148.3	81.5	-	33.2	13.0
FROM STATE GOVERNMENT	518.2	135.6	38.4	-	8.9	335.2
GENERAL REVENUE FROM OWN SOURCES	1 258.0	165.8	257.3	-	173.5	661.5
TAX REVENUE	911.3	98.9	153.7	-	76.0	582.7
PROPERTY TAX	838.7	82.4	118.3	-	56.1	582.0
OTHER TAXES	72.6	16.5	35.4	-	19.9	0.8
CHARGES AND MISCELLANEOUS GENERAL REVENUE	346.7	66.9	103.6	-	97.5	78.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	139.9	-	92.2	-	47.7	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 962.9	371.3	364.3	-	179.4	1 047.9
EDUCATION	1 028.5	0.4	-	-	-	1 028.0
HIGHWAYS	123.8	84.3	39.0	-	0.4	-
PUBLIC WELFARE	10.8	10.4	0.4	-	-	-
POLICE AND FIRE PROTECTION	170.1	33.0	96.0	-	41.1	-
HEALTH AND HOSPITALS	63.9	38.4	4.8	-	20.7	-
INTEREST ON GENERAL DEBT	47.2	2.8	10.2	-	14.3	19.9
ALL OTHER	518.8	201.9	213.9	-	103.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	340.2	-	190.1	-	150.1	-
DEBT OUTSTANDING, TOTAL	1 644.7	55.1	522.7	-	661.0	405.8
LONG-TERM	1 570.0	55.0	471.0	-	638.6	405.4
FULL FAITH AND CREDIT	944.6	31.4	179.1	-	328.8	405.4
NONGUARANTEED	625.4	23.6	291.9	-	309.8	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 070.1	171.8	189.6	-	97.5	611.2

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
PENNSYLVANIA						
GENERAL REVENUE, TOTAL	[1]7 927.8	942.7	2 010.0	437.9	986.2	3 997.3
INTERGOVERNMENTAL REVENUE	[1]3 371.0	452.4	682.1	127.1	707.5	1 848.2
FROM FEDERAL GOVERNMENT	906.3	164.5	441.6	50.4	230.0	19.8
FROM STATE GOVERNMENT	2 464.7	281.8	220.6	68.6	108.0	1 785.7
GENERAL REVENUE FROM OWN SOURCES	4 556.8	490.3	1 327.9	310.9	278.7	2 149.0
TAX REVENUE	3 483.7	343.9	1 016.2	243.2	1.6	1 878.9
PROPERTY TAX	2 307.8	335.5	381.5	124.7	1.6	1 464.5
OTHER TAXES	1 176.0	8.4	634.7	118.5	-	414.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 073.0	146.4	311.7	67.7	277.0	270.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	311.9	0.3	122.9	2.1	186.6	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 565.8	918.6	1 809.7	409.7	745.6	3 682.2
EDUCATION	3 763.1	(Z)	2.9	(Z)	137.6	3 622.5
HIGHWAYS	336.7	25.4	154.8	149.9	6.5	-
PUBLIC WELFARE	275.9	225.8	50.1	(Z)	-	-
POLICE AND FIRE PROTECTION	526.5	13.3	429.0	84.2	-	-
HEALTH AND HOSPITALS	250.7	125.5	105.1	1.5	18.6	-
INTEREST ON GENERAL DEBT	449.1	32.6	109.1	5.5	242.3	59.7
ALL OTHER	1 963.8	495.8	958.7	168.6	340.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	626.7	0.1	112.6	2.8	511.1	-
DEBT OUTSTANDING, TOTAL	10 345.8	666.5	1 963.1	233.0	6 231.5	1 251.7
LONG-TERM	9 688.4	635.7	1 810.6	103.6	5 972.1	1 166.3
FULL FAITH AND CREDIT	4 029.5	628.9	1 453.9	102.5	678.0	1 166.3
NONGUARANTEED	5 658.9	6.8	356.8	1.1	5 294.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	3 922.1	370.8	830.3	158.8	226.8	2 335.4
RHODE ISLAND						
GENERAL REVENUE, TOTAL	[1]556.0	-	329.5	195.8	27.7	7.9
INTERGOVERNMENTAL REVENUE	[1]225.4	-	137.7	72.7	12.2	7.8
FROM FEDERAL GOVERNMENT	85.5	-	58.1	17.4	10.0	(Z)
FROM STATE GOVERNMENT	139.9	-	79.4	55.0	2.1	3.4
GENERAL REVENUE FROM OWN SOURCES	330.6	-	191.8	123.1	15.6	0.1
TAX REVENUE	302.4	-	179.6	116.0	6.8	-
PROPERTY TAX	299.7	-	178.0	114.9	6.8	-
OTHER TAXES	2.7	-	1.7	1.1	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	28.1	-	12.2	7.1	8.7	0.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	16.0	-	13.1	2.4	0.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	558.2	-	312.6	211.9	26.3	7.4
EDUCATION	279.7	-	145.9	126.5	-	7.3
HIGHWAYS	25.6	-	15.3	10.4	(Z)	-
PUBLIC WELFARE	15.4	-	13.2	2.2	-	-
POLICE AND FIRE PROTECTION	60.5	-	43.2	15.9	1.4	-
HEALTH AND HOSPITALS	1.5	-	0.7	0.8	-	-
INTEREST ON GENERAL DEBT	21.8	-	10.3	7.4	4.0	0.1
ALL OTHER	153.7	-	84.1	48.7	20.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	18.7	-	15.4	2.7	0.7	-
DEBT OUTSTANDING, TOTAL	470.5	-	195.8	160.8	112.0	2.0
LONG-TERM	370.4	-	177.6	119.3	71.6	2.0
FULL FAITH AND CREDIT	329.1	-	171.5	114.1	41.6	2.0
NONGUARANTEED	41.3	-	6.1	5.2	30.0	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	285.5	-	162.9	108.8	8.5	5.2
SOUTH CAROLINA						
GENERAL REVENUE, TOTAL	[1]1 326.4	375.5	200.5	-	66.4	691.0
INTERGOVERNMENTAL REVENUE	[1]657.5	125.0	81.0	-	20.4	438.0
FROM FEDERAL GOVERNMENT	139.8	44.5	57.8	-	19.3	18.0
FROM STATE GOVERNMENT	517.8	79.4	21.1	-	0.5	416.8
GENERAL REVENUE FROM OWN SOURCES	668.9	250.5	119.4	-	46.0	253.0
TAX REVENUE	391.1	86.0	81.4	-	9.2	214.6
PROPERTY TAX	364.3	81.5	62.0	-	9.1	211.7
OTHER TAXES	26.7	4.4	19.4	-	(Z)	2.9
CHARGES AND MISCELLANEOUS GENERAL REVENUE	277.8	164.5	38.1	-	36.8	38.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	133.5	-	112.8	-	20.8	-
DIRECT GENERAL EXPENDITURE, TOTAL	1 254.6	336.1	162.8	-	65.7	690.0
EDUCATION	674.9	1.0	(Z)	-	-	673.8
HIGHWAYS	38.8	23.6	15.2	-	0.1	-
PUBLIC WELFARE	5.3	5.1	0.2	-	-	-
POLICE AND FIRE PROTECTION	81.5	25.7	51.7	-	4.0	-
HEALTH AND HOSPITALS	151.6	134.8	1.1	-	15.8	-
INTEREST ON GENERAL DEBT	41.2	16.1	2.1	-	6.8	16.1
ALL OTHER	261.2	129.8	92.5	-	39.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	122.2	(Z)	103.7	-	18.5	-
DEBT OUTSTANDING, TOTAL	1 007.9	300.5	235.6	-	169.2	302.6
LONG-TERM	975.1	296.0	233.0	-	143.6	302.6
FULL FAITH AND CREDIT	564.6	144.9	36.8	-	80.3	302.6
NONGUARANTEED	410.5	151.1	196.1	-	63.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	746.6	155.5	101.9	-	18.2	471.0

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
SOUTH DAKOTA						
GENERAL REVENUE, TOTAL	[1]400.5	78.9	102.1	7.5	1.7	215.6
INTERGOVERNMENTAL REVENUE	[1]101.1	15.9	23.4	1.2	0.3	65.7
FROM FEDERAL GOVERNMENT	33.7	9.0	16.7	1.0	0.2	6.8
FROM STATE GOVERNMENT	67.4	6.5	5.8	0.1	(Z)	55.0
GENERAL REVENUE FROM OWN SOURCES	299.4	63.0	78.7	6.3	1.4	149.9
TAX REVENUE	233.5	51.6	41.7	5.9	0.5	133.8
PROPERTY TAX	211.4	45.7	28.6	3.6	0.5	133.1
OTHER TAXES	22.1	6.0	13.1	2.3	-	0.7
CHARGES AND MISCELLANEOUS GENERAL REVENUE	65.9	11.4	37.0	0.4	1.0	16.1
UTILITY SYSTEM AND LIQUOR STORE REVENUE	36.3	-	36.1	-	0.1	-
DIRECT GENERAL EXPENDITURE, TOTAL	383.8	68.3	96.5	4.5	3.4	211.1
EDUCATION	208.6	(Z)	-	-	-	208.6
HIGHWAYS	44.8	27.7	13.6	3.4	-	-
PUBLIC WELFARE	2.9	2.9	(Z)	(Z)	-	-
POLICE AND FIRE PROTECTION	19.2	3.8	15.2	0.2	-	-
HEALTH AND HOSPITALS	8.2	4.8	3.4	-	-	-
INTEREST ON GENERAL DEBT	5.4	1.7	1.2	(Z)	(Z)	2.5
ALL OTHER	94.6	27.4	63.0	0.9	3.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	34.8	-	34.6	-	0.2	-
DEBT OUTSTANDING, TOTAL	126.0	31.6	47.8	0.1	5.1	41.4
LONG-TERM	124.3	31.6	46.5	0.1	4.8	41.4
FULL FAITH AND CREDIT	74.8	3.6	27.2	0.1	2.6	41.4
NONGUARANTEED	49.5	28.0	19.3	-	2.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	197.7	25.4	41.1	2.6	0.5	128.2
TENNESSEE						
GENERAL REVENUE, TOTAL	[1]2 389.3	1 244.9	1 228.7	-	95.0	11.7
INTERGOVERNMENTAL REVENUE	[1]984.6	489.5	630.4	-	46.9	8.8
FROM FEDERAL GOVERNMENT	281.0	65.9	174.9	-	40.0	0.2
FROM STATE GOVERNMENT	703.7	410.1	283.9	-	3.8	5.9
GENERAL REVENUE FROM OWN SOURCES	1 404.6	755.4	598.3	-	48.2	2.9
TAX REVENUE	895.5	534.3	359.8	-	0.3	1.2
PROPERTY TAX	607.8	349.6	256.9	-	0.3	1.0
OTHER TAXES	287.7	184.7	102.9	-	-	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	509.2	221.1	238.5	-	47.9	1.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 072.8	8.7	1 010.3	-	53.9	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 432.8	1 100.7	1 213.5	-	107.9	10.7
EDUCATION	1 027.8	562.5	454.8	-	-	10.4
HIGHWAYS	180.2	96.3	83.9	-	-	-
PUBLIC WELFARE	19.5	13.2	6.3	-	-	-
POLICE AND FIRE PROTECTION	200.2	21.6	178.6	-	-	-
HEALTH AND HOSPITALS	285.7	223.2	62.5	-	-	-
INTEREST ON GENERAL DEBT	111.8	39.2	54.5	-	17.9	0.3
ALL OTHER	607.6	144.6	372.9	-	90.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 076.3	9.1	1 013.5	-	53.8	-
DEBT OUTSTANDING, TOTAL	3 592.0	791.9	2 172.9	-	622.3	4.8
LONG-TERM	3 446.7	783.7	2 145.2	-	512.9	4.8
FULL FAITH AND CREDIT	1 929.9	712.1	1 185.8	-	27.2	4.8
NONGUARANTEED	1 516.7	71.6	959.5	-	485.6	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 318.3	536.7	746.5	-	27.6	7.5
TEXAS						
GENERAL REVENUE, TOTAL	[1]7 739.8	1 084.7	2 195.6	-	459.9	4 038.7
INTERGOVERNMENTAL REVENUE	[1]2 802.6	177.1	452.1	-	77.7	2 134.7
FROM FEDERAL GOVERNMENT	660.3	107.1	388.1	-	56.4	108.7
FROM STATE GOVERNMENT	2 142.3	62.5	47.5	-	16.7	2 015.6
GENERAL REVENUE FROM OWN SOURCES	4 937.2	907.6	1 743.5	-	382.2	1 903.9
TAX REVENUE	3 428.2	587.0	1 121.9	-	69.2	1 650.0
PROPERTY TAX	2 942.2	531.4	691.9	-	69.2	1 649.7
OTHER TAXES	486.1	55.7	430.0	-	-	0.4
CHARGES AND MISCELLANEOUS GENERAL REVENUE	1 509.0	320.5	621.6	-	313.0	253.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	1 136.6	0.1	989.2	-	147.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	7 739.9	1 029.4	2 106.0	-	536.6	4 067.9
EDUCATION	3 923.3	0.9	1.5	-	-	3 920.9
HIGHWAYS	443.0	186.3	256.7	-	-	-
PUBLIC WELFARE	26.5	23.1	3.4	-	-	-
POLICE AND FIRE PROTECTION	566.7	59.4	507.2	-	-	-
HEALTH AND HOSPITALS	584.3	331.6	116.1	-	136.6	-
INTEREST ON GENERAL DEBT	385.3	30.1	119.3	-	88.9	147.0
ALL OTHER	1 810.9	398.0	1 101.9	-	311.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 403.2	(Z)	1 179.1	-	224.1	-
DEBT OUTSTANDING, TOTAL	10 935.6	642.8	4 294.0	-	2 676.3	3 322.6
LONG-TERM	10 704.4	641.0	4 264.0	-	2 503.6	3 295.7
FULL FAITH AND CREDIT	6 451.5	600.4	2 079.6	-	475.8	3 295.7
NONGUARANTEED	4 252.9	40.6	2 184.4	-	2 027.9	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	4 733.0	468.1	1 109.3	-	145.6	3 009.9

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
UTAH						
GENERAL REVENUE, TOTAL	[1]776.6	133.0	158.0	-	41.8	452.3
INTERGOVERNMENTAL REVENUE	[1]369.5	45.2	37.3	-	24.4	271.1
FROM FEDERAL GOVERNMENT	71.8	15.6	25.0	-	14.9	16.3
FROM STATE GOVERNMENT	297.6	23.0	11.8	-	8.8	254.0
GENERAL REVENUE FROM OWN SOURCES	407.2	87.8	120.7	-	17.4	181.2
TAX REVENUE	295.7	66.0	70.8	-	11.2	147.8
PROPERTY T X	241.5	54.5	28.0	-	11.2	147.8
OTHER TAXES	54.2	11.4	42.8	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	111.5	21.9	49.9	-	6.3	33.4
UTILITY SYSTEM AND LIQUOR STORE REVENUE	57.0	-	49.5	-	7.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	772.1	131.9	147.1	-	10.0	483.2
EDUCATION	471.5	0.1	-	-	-	471.4
HIGHWAYS	39.4	19.5	19.9	-	-	-
PUBLIC WELFARE	3.6	3.6	(Z)	-	-	-
POLICE AND FIRE PROTECTION	49.2	14.4	34.8	-	-	-
HEALTH AND HOSPITALS	23.5	18.1	4.7	-	0.7	-
INTEREST ON GENERAL DEBT	18.6	2.5	3.7	-	0.6	11.8
ALL OTHER	166.4	73.8	84.0	-	8.6	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	78.8	-	51.0	-	27.8	-
DEBT OUTSTANDING, TOTAL	540.9	45.2	98.7	-	168.3	228.8
LONG-TERM	540.1	45.1	98.0	-	168.3	228.8
FULL FAITH AND CREDIT	413.3	43.9	67.8	-	72.8	228.8
NONGUARANTEED	126.9	1.2	30.2	-	95.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	397.2	65.4	75.8	-	9.0	247.0
VERMONT						
GENERAL REVENUE, TOTAL	[1]264.2	1.0	32.2	62.5	4.9	202.2
INTERGOVERNMENTAL REVENUE	[1]80.2	0.2	9.6	22.8	0.3	85.7
FROM FEDERAL GOVERNMENT	21.5	0.2	6.9	13.9	0.2	0.3
FROM STATE GOVERNMENT	58.6	(Z)	2.4	8.7	0.1	47.5
GENERAL REVENUE FROM OWN SOURCES	184.0	0.8	22.7	39.6	4.6	116.4
TAX REVENUE	161.5	0.7	16.2	34.7	2.4	107.5
PROPERTY TAX	159.4	0.7	15.6	33.1	2.4	107.5
OTHER TAXES	2.1	-	0.5	1.6	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	22.6	(Z)	6.5	5.0	2.2	8.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	20.7	-	18.3	2.1	0.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	243.4	0.6	27.4	56.1	7.0	152.3
EDUCATION	148.0	-	-	(Z)	-	148.0
HIGHWAYS	32.2	-	6.5	25.7	(Z)	-
PUBLIC WELFARE	0.2	-	(Z)	0.1	-	-
POLICE AND FIRE PROTECTION	15.1	(Z)	6.8	6.3	2.0	-
HEALTH AND HOSPITALS	1.2	-	0.2	1.0	-	-
INTEREST ON GENERAL DEBT	7.4	0.1	1.0	0.9	1.1	4.3
ALL OTHER	39.4	0.6	12.9	22.1	3.8	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	18.5	-	16.0	2.0	0.4	-
DEBT OUTSTANDING, TOTAL	151.5	0.9	29.3	17.3	31.5	72.4
LONG-TERM	124.1	0.9	26.5	12.2	22.2	62.3
FULL FAITH AND CREDIT	119.0	0.9	23.9	10.1	21.8	62.3
NONGUARANTEED	5.1	-	2.6	2.2	0.4	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	133.6	0.2	16.5	22.0	0.9	94.0
VIRGINIA						
GENERAL REVENUE, TOTAL	[1]3 191.1	1 631.6	1 518.7	-	80.4	-
INTERGOVERNMENTAL REVENUE	[1]1 390.0	732.0	689.1	-	8.5	-
FROM FEDERAL GOVERNMENT	371.1	136.7	227.4	-	6.9	-
FROM STATE GOVERNMENT	1 018.9	568.3	450.2	-	0.4	-
GENERAL REVENUE FROM OWN SOURCES	1 801.2	899.6	829.6	-	71.9	-
TAX REVENUE	1 414.3	747.7	666.6	-	(Z)	-
PROPERTY TAX	975.4	567.8	407.6	-	(Z)	-
OTHER TAXES	438.9	179.9	259.1	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	386.9	152.0	163.0	-	71.9	-
UTILITY SYSTEM AND LIQUOR STORE REVENUE	222.5	40.6	181.8	-	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	3 215.5	1 531.0	1 533.9	-	150.5	-
EDUCATION	1 519.4	951.0	568.4	-	-	-
HIGHWAYS	127.5	13.1	83.2	-	31.2	-
PUBLIC WELFARE	242.3	91.5	150.9	-	-	-
POLICE AND FIRE PROTECTION	228.4	88.0	140.4	-	-	-
HEALTH AND HOSPITALS	108.3	21.8	30.4	-	56.1	-
INTEREST ON GENERAL DEBT	139.7	56.8	54.5	-	28.3	-
ALL OTHER	849.8	308.8	506.0	-	34.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	233.9	55.2	178.7	-	-	-
DEBT OUTSTANDING, TOTAL	3 434.1	1 391.7	1 547.7	-	494.7	-
LONG-TERM	3 249.1	1 334.6	1 424.6	-	489.8	-
FULL FAITH AND CREDIT	2 545.4	1 200.8	1 331.2	-	13.4	-
NONGUARANTEED	703.6	133.8	93.4	-	476.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 691.4	893.7	775.7	-	22.1	-

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WASHINGTON						
GENERAL REVENUE, TOTAL	[1]3 025.0	550.2	714.1	(Z)	635.9	1 252.5
INTERGOVERNMENTAL REVENUE	[1]1 415.5	223.9	260.9	-	179.1	879.3
FROM FEDERAL GOVERNMENT	375.0	66.1	132.0	-	148.2	28.6
FROM STATE GOVERNMENT	1 040.6	144.0	109.9	-	7.0	779.7
GENERAL REVENUE FROM OWN SOURCES	1 609.5	326.3	453.2	(Z)	456.8	373.2
TAX REVENUE	904.0	246.4	264.6	-	78.6	314.4
PROPERTY TAX	631.3	150.1	106.8	-	60.1	314.2
OTHER TAXES	272.7	96.2	157.8	-	18.5	0.2
CHARGES AND MISCELLANEOUS GENERAL REVENUE	705.5	79.9	188.5	(Z)	378.2	58.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	505.1	0.2	210.5	-	294.5	-
DIRECT GENERAL EXPENDITURE, TOTAL	2 696.3	469.4	617.1	(Z)	347.7	1 262.1
EDUCATION	1 238.6	1.0	(Z)	-	-	1 237.6
HIGHWAYS	195.4	114.9	80.5	-	-	-
PUBLIC WELFARE	7.9	5.6	2.3	-	-	-
POLICE AND FIRE PROTECTION	221.3	46.2	161.4	-	13.8	-
HEALTH AND HOSPITALS	124.5	43.9	13.4	-	67.3	-
INTEREST ON GENERAL DEBT	105.9	18.2	20.6	-	42.6	24.5
ALL OTHER	802.7	239.6	338.9	(Z)	224.1	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	1 301.8	2.1	254.2	-	1 045.5	-
DEBT OUTSTANDING, TOTAL	7 009.4	374.5	1 115.5	-	4 990.4	528.9
LONG-TERM	6 921.9	359.8	1 078.3	-	4 955.1	528.7
FULL FAITH AND CREDIT	1 560.9	338.6	265.2	-	428.4	528.7
NONGUARANTEED	5 361.0	21.2	813.1	-	4 526.7	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 627.7	199.9	360.8	-	183.5	883.4
WEST VIRGINIA						
GENERAL REVENUE, TOTAL	[1]890.3	114.3	186.3	-	20.8	572.8
INTERGOVERNMENTAL REVENUE	[1]499.7	41.3	49.1	-	9.8	403.4
FROM FEDERAL GOVERNMENT	77.2	22.0	42.0	-	7.9	5.2
FROM STATE GOVERNMENT	422.5	18.3	5.8	-	0.8	397.6
GENERAL REVENUE FROM OWN SOURCES	390.6	73.1	137.2	-	11.0	169.4
TAX REVENUE	253.6	43.0	67.7	-	0.4	142.5
PROPERTY TAX	207.7	42.1	22.8	-	0.4	142.5
OTHER TAXES	45.9	1.0	44.9	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	137.0	30.0	69.5	-	10.6	26.9
UTILITY SYSTEM AND LIQUOR STORE REVENUE	19.0	0.1	13.7	-	5.3	-
DIRECT GENERAL EXPENDITURE, TOTAL	884.4	98.4	177.1	-	48.9	559.9
EDUCATION	553.4	(Z)	(Z)	-	-	553.3
HIGHWAYS	19.4	0.3	19.1	-	-	-
PUBLIC WELFARE	0.8	0.7	0.1	-	-	-
POLICE AND FIRE PROTECTION	45.0	10.1	34.9	-	-	-
HEALTH AND HOSPITALS	48.1	22.5	25.5	-	-	-
INTEREST ON GENERAL DEBT	22.9	3.8	6.5	-	6.1	6.6
ALL OTHER	194.8	60.9	91.0	-	42.9	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	26.5	0.3	15.9	-	10.3	-
DEBT OUTSTANDING, TOTAL	602.5	87.9	173.5	-	223.3	117.8
LONG-TERM	584.4	85.7	157.7	-	223.3	117.8
FULL FAITH AND CREDIT	194.6	2.2	51.8	-	22.8	117.8
NONGUARANTEED	389.8	83.5	105.9	-	200.5	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	422.1	40.2	78.7	-	7.7	295.4
WISCONSIN						
GENERAL REVENUE, TOTAL	[1]4 137.5	1 206.0	1 441.2	152.1	64.6	1 351.0
INTERGOVERNMENTAL REVENUE	[1]2 238.8	733.3	760.8	111.3	34.1	676.7
FROM FEDERAL GOVERNMENT	232.7	79.1	115.1	9.2	17.8	11.4
FROM STATE GOVERNMENT	2 006.1	609.2	634.4	96.3	2.0	664.3
GENERAL REVENUE FROM OWN SOURCES	1 898.7	472.7	680.4	40.7	30.5	674.3
TAX REVENUE	1 315.0	199.4	475.9	26.9	14.2	598.6
PROPERTY TAX	1 297.6	198.3	462.6	23.9	14.2	598.6
OTHER TAXES	17.4	1.1	13.3	3.0	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	583.7	273.3	204.5	13.9	16.3	75.7
UTILITY SYSTEM AND LIQUOR STORE REVENUE	186.7	17.8	168.4	0.5	-	-
DIRECT GENERAL EXPENDITURE, TOTAL	4 058.3	1 165.5	1 375.6	117.0	65.5	1 334.6
EDUCATION	1 777.8	20.2	449.2	(Z)	-	1 308.4
HIGHWAYS	389.0	185.2	143.9	59.8	-	-
PUBLIC WELFARE	401.8	398.8	2.6	0.4	-	-
POLICE AND FIRE PROTECTION	277.6	49.4	218.4	9.9	-	-
HEALTH AND HOSPITALS	273.4	252.8	20.6	(Z)	-	-
INTEREST ON GENERAL DEBT	95.8	11.8	52.8	0.7	4.2	26.2
ALL OTHER	842.8	247.2	488.2	46.1	61.3	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	188.4	25.0	162.9	0.5	-	-
DEBT OUTSTANDING, TOTAL	2 251.4	301.1	1 304.1	24.5	100.4	521.3
LONG-TERM	2 190.3	299.8	1 274.0	24.2	88.9	503.4
FULL FAITH AND CREDIT	1 916.0	293.5	1 009.9	22.6	86.7	503.4
NONGUARANTEED	274.3	6.3	264.1	1.7	2.2	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	1 997.2	420.4	728.0	56.2	11.1	781.5

See footnotes at end of table.

Table 24. Local Government Finances, by State and Type of Government: 1976-77—Continued

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
WYOMING						
GENERAL REVENUE, TOTAL	[1]379.1	143.2	69.9	-	11.5	195.5
INTERGOVERNMENTAL REVENUE	[1]126.1	20.9	42.6	-	0.3	103.3
FROM FEDERAL GOVERNMENT	15.6	5.0	5.8	-	0.1	4.6
FROM STATE GOVERNMENT	110.5	15.1	28.2	-	(Z)	67.2
GENERAL REVENUE FROM OWN SOURCES	253.0	122.3	27.3	-	11.1	92.3
TAX REVENUE	168.0	79.0	8.1	-	2.4	78.5
PROPERTY TAX	154.3	68.6	4.8	-	2.4	78.5
OTHER TAXES	13.7	10.4	3.3	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	85.0	43.3	19.2	-	8.7	13.8
UTILITY SYSTEM AND LIQUOR STORE REVENUE	14.1	-	13.9	-	0.2	-
DIRECT GENERAL EXPENDITURE, TOTAL	354.7	84.6	64.5	-	9.2	196.4
EDUCATION	190.7	-	-	-	-	190.7
HIGHWAYS	19.5	9.4	10.1	-	-	-
PUBLIC WELFARE	1.0	0.6	0.4	-	-	-
POLICE AND FIRE PROTECTION	17.8	4.1	13.5	-	0.2	-
HEALTH AND HOSPITALS	38.9	33.8	0.4	-	4.7	-
INTEREST ON GENERAL DEBT	17.9	8.7	3.1	-	0.3	5.7
ALL OTHER	68.9	27.9	36.9	-	4.0	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE	15.1	-	14.9	-	0.2	-
DEBT OUTSTANDING, TOTAL	392.7	146.4	105.4	-	18.4	122.6
LONG-TERM	392.7	146.4	105.4	-	18.4	122.6
FULL FAITH AND CREDIT	158.4	11.1	23.7	-	1.0	122.6
NONGUARANTEED	234.3	135.2	81.7	-	17.3	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	177.3	32.8	26.6	-	4.9	113.1

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 25. Per Capita Amounts of Financial Items for State and Local Governments, by State: 1976-77

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	1 321.10	289.26	1 031.85	813.01	289.07	523.94	218.84	1 261.96	179.25	1 082.70
MEDIAN STATE	1 261.57	293.34	982.44	748.60	249.38	466.14	221.22	1 201.13	192.80	1 013.81
ALABAMA	1 026.46	293.42	733.04	506.97	59.66	447.31	226.07	1 001.72	183.26	818.46
ALASKA	3 730.00	766.10	2 963.75	2 295.71	1 317.75	977.96	668.05	3 275.33	883.76	2 391.57
ARIZONA	1 261.57	228.08	1 033.49	826.58	317.05	509.53	206.91	1 242.76	228.95	1 013.81
ARKANSAS	931.80	271.34	660.46	494.08	109.53	384.55	166.38	876.20	153.50	722.70
CALIFORNIA	1 658.83	339.02	1 319.80	1 088.92	457.85	631.07	230.89	1 485.76	144.50	1 341.26
COLORADO	1 386.47	293.02	1 093.45	823.82	314.16	509.67	269.63	1 345.77	234.01	1 111.76
CONNECTICUT	1 279.24	228.50	1 050.74	885.10	412.53	472.57	165.63	1 151.64	125.66	1 025.98
DELAWARE	1 468.93	343.45	1 125.48	829.36	134.09	695.27	296.12	1 458.25	238.16	1 220.27
DISTRICT OF COLUMBIA	2 933.04	701.44	1 231.59	1 070.58	240.29	830.29	160.99	2 063.79	190.77	1 873.02
FLORIDA	1 072.66	210.56	862.09	628.16	211.03	417.13	233.93	1 098.85	209.70	889.16
GEORGIA	1 104.75	272.07	832.69	609.10	189.54	419.56	223.59	1 002.55	144.68	857.87
HAWAII	1 757.85	512.64	1 245.22	974.39	166.72	807.67	270.83	1 915.24	389.66	1 525.38
IDAHO	1 145.97	315.52	830.44	639.36	204.63	434.73	191.08	1 140.80	234.83	905.98
ILLINOIS	1 277.06	250.43	1 026.63	860.29	318.05	542.24	166.33	1 266.07	192.81	1 073.27
INDIANA	1 036.71	188.35	848.36	652.45	242.71	409.74	195.91	953.12	142.35	810.77
IOWA	1 236.51	249.03	987.49	748.60	290.81	457.79	238.89	1 235.24	198.15	1 037.09
KANSAS	1 193.13	234.82	958.31	727.56	299.22	428.34	230.75	1 193.25	217.24	976.01
KENTUCKY	1 058.41	281.46	776.95	601.25	112.59	488.67	175.70	1 006.21	194.50	811.71
LOUISIANA	1 210.10	312.33	897.78	636.07	99.15	536.92	261.71	1 207.21	257.53	949.68
MAINE	1 174.40	367.89	806.51	658.12	237.85	420.27	148.39	1 119.76	187.58	932.18
MARYLAND	1 440.01	296.89	1 143.13	891.97	265.46	626.50	251.16	1 452.77	271.02	1 181.75
MASSACHUSETTS	1 499.91	328.10	1 171.81	1 001.87	491.44	510.43	169.95	1 378.13	126.47	1 251.66
MICHIGAN	1 444.29	311.21	1 133.08	878.17	331.89	546.29	254.90	1 389.78	167.18	1 222.60
MINNESOTA	1 497.26	311.02	1 186.24	906.10	271.02	635.08	280.14	1 459.92	240.92	1 219.00
MISSISSIPPI	1 035.79	293.34	742.44	527.46	116.22	411.24	214.98	1 017.84	192.52	825.32
MISSOURI	1 014.43	243.02	771.41	608.93	193.10	415.83	162.48	942.21	145.81	796.40
MONTANA	1 414.19	407.85	1 006.34	765.66	361.83	403.83	240.68	1 409.03	295.91	1 113.13
NEBRASKA	1 267.00	230.54	1 036.46	773.90	356.80	417.10	262.56	1 152.50	203.00	949.50
NEVADA	1 495.22	276.40	1 218.82	892.24	285.59	606.65	326.58	1 469.80	237.20	1 232.60
NEW HAMPSHIRE	1 038.02	238.42	799.60	618.36	382.39	235.97	181.24	1 116.53	234.23	882.30
NEW JERSEY	1 388.63	267.09	1 121.54	931.45	468.11	463.34	190.09	1 326.62	144.18	1 182.44
NEW MEXICO	1 311.02	359.09	951.93	624.58	113.44	511.14	327.35	1 176.74	180.24	996.50
NEW YORK	1 903.59	363.48	1 540.10	1 252.22	448.21	804.01	287.88	1 795.24	186.33	1 608.91
NORTH CAROLINA	1 029.03	281.45	747.58	592.79	139.71	453.08	154.79	982.08	160.62	821.47
NORTH DAKOTA	1 414.21	365.89	1 048.33	681.69	223.67	458.02	366.64	1 308.26	238.53	1 069.73
OHIO	1 055.06	211.28	843.77	640.74	249.38	391.36	203.03	1 109.38	165.87	943.52
OKLAHOMA	1 118.77	285.99	832.78	598.30	134.74	463.56	234.48	1 044.81	175.07	869.74
OREGON	1 468.62	375.04	1 093.58	793.13	353.03	440.09	300.45	1 414.03	210.82	1 203.21
PENNSYLVANIA	1 186.15	266.92	919.23	770.01	201.13	568.88	149.22	1 166.44	136.95	1 029.49
RHODE ISLAND	1 351.84	369.39	982.44	792.82	326.68	466.14	189.62	1 283.06	134.74	1 148.33
SOUTH CAROLINA	1 015.65	261.02	754.63	548.90	128.35	420.55	205.72	978.55	139.07	839.47
SOUTH DAKOTA	1 190.78	317.71	873.07	629.35	306.87	322.48	243.72	1 180.45	239.46	940.99
TENNESSEE	999.12	255.49	743.63	564.09	141.38	422.71	179.54	992.34	181.77	810.56
TEXAS	1 065.56	212.50	853.07	637.44	232.65	404.78	215.63	1 003.36	169.88	833.48
UTAH	1 191.74	327.92	863.83	652.18	190.58	461.60	211.65	1 201.14	229.92	971.22
VERMONT	1 426.95	420.06	1 006.88	810.10	330.66	479.44	196.78	1 279.41	131.47	1 147.93
VIRGINIA	1 112.23	252.84	859.39	675.39	194.25	481.15	184.00	1 104.54	205.61	898.93
WASHINGTON	1 469.68	348.26	1 121.42	821.22	255.45	565.76	300.21	1 356.99	221.42	1 135.58
WEST VIRGINIA	1 086.09	312.01	774.07	622.40	112.23	510.17	151.67	1 083.15	204.63	878.52
WISCONSIN	1 360.45	260.82	1 091.63	870.41	298.75	571.66	221.22	1 321.65	144.88	1 176.77
WYOMING	1 856.94	487.12	1 369.82	988.43	402.32	586.11	381.39	1 572.23	390.40	1 181.83

See footnotes at end of table.

Table 25. Per Capita Amounts of Financial Items for State and Local Governments, by State: 1976-77—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	475.22	42.69	432.53	329.79	27.65	302.14	121.13	24.30	106.80	57.77	49.03
MEDIAN STATE	463.69	43.15	421.12	319.80	28.68	298.22	127.95	22.70	124.18	72.14	52.62
ALABAMA	394.28	45.38	348.90	221.33	22.46	198.87	133.25	39.70	118.00	72.14	45.86
ALASKA	1 072.57	204.47	868.09	826.80	146.78	680.02	214.21	31.55	468.53	351.97	116.57
ARIZONA	561.14	76.79	484.35	365.87	57.08	308.79	177.80	17.48	124.19	78.65	45.53
ARKANSAS	353.71	38.58	315.13	227.95	20.69	207.26	97.72	28.04	122.26	67.73	54.53
CALIFORNIA	557.99	44.07	513.92	373.90	25.61	348.29	168.23	15.87	68.71	29.95	38.77
COLORADO	605.96	74.38	531.58	392.35	50.29	342.06	197.79	15.83	127.56	74.93	52.63
CONNECTICUT	416.99	27.18	389.80	319.80	16.07	303.73	67.30	29.89	78.65	26.06	52.59
DELAWARE	594.33	50.43	543.87	351.75	18.28	333.48	194.57	48.11	116.27	57.90	58.38
DISTRICT OF COLUMBIA	466.40	47.82	418.58	393.53	47.66	345.88	72.87	-	76.53	30.75	45.78
FLORIDA	406.79	49.87	356.92	293.01	33.13	259.89	101.88	11.89	85.89	53.89	32.00
GEORGIA	368.56	34.24	334.32	257.68	24.45	233.22	90.39	20.49	94.44	55.51	38.92
HAWAII	534.32	78.04	456.28	327.07	42.66	284.41	194.74	12.51	149.02	81.91	67.10
IDAHO	437.65	58.59	379.06	281.08	35.62	245.46	135.22	21.35	186.21	111.50	74.72
ILLINOIS	476.40	39.34	437.06	339.31	26.03	313.28	115.82	21.27	124.82	76.13	48.69
INDIANA	429.01	45.50	383.51	291.74	36.25	255.49	119.88	17.39	93.05	54.43	38.62
IOWA	520.91	27.01	493.90	349.57	17.16	332.40	149.70	21.65	180.80	93.92	86.88
KANSAS	473.76	40.94	432.82	311.75	25.86	285.88	149.98	12.03	146.14	82.88	63.26
KENTUCKY	393.23	53.06	340.17	240.89	30.91	209.98	115.60	36.75	132.09	85.43	46.66
LOUISIANA	400.48	41.29	359.19	274.43	25.12	249.31	98.87	27.18	168.90	115.52	53.28
MAINE	373.64	20.32	353.33	271.07	17.96	253.11	83.06	19.51	146.40	56.17	90.24
MARYLAND	568.68	65.19	503.49	412.04	53.06	358.97	127.95	28.69	112.64	78.58	34.06
MASSACHUSETTS	451.76	34.71	417.05	362.94	19.62	343.32	61.68	27.14	89.28	37.28	52.00
MICHIGAN	554.28	41.80	512.47	383.29	31.53	351.77	142.68	28.30	99.33	59.00	40.33
MINNESOTA	545.20	45.88	499.32	379.60	29.20	350.40	142.89	22.70	154.44	83.75	70.69
MISSISSIPPI	378.89	36.36	342.53	223.91	17.08	206.82	125.13	29.86	157.25	91.69	65.56
MISSOURI	382.12	26.70	355.42	276.70	18.42	258.28	93.28	12.13	105.84	63.87	41.97
MONTANA	575.61	43.87	531.73	416.88	34.08	382.81	132.34	26.39	259.78	170.71	89.07
NEBRASKA	489.37	41.96	447.41	347.01	27.95	319.06	126.26	16.09	166.71	97.16	69.55
NEVADA	463.70	51.76	411.94	333.96	32.79	301.17	113.35	16.39	170.66	94.27	76.39
NEW HAMPSHIRE	398.05	42.26	355.79	265.84	16.69	249.15	114.55	17.65	174.80	88.11	86.69
NEW JERSEY	474.25	22.32	451.93	351.74	16.21	335.53	80.51	42.00	76.70	28.31	48.39
NEW MEXICO	540.21	60.46	479.75	361.73	42.56	319.18	156.74	21.74	125.81	61.56	64.25
NEW YORK	538.02	31.38	506.65	405.35	13.91	391.44	95.64	37.04	82.14	31.53	50.61
NORTH CAROLINA	437.54	43.16	394.38	284.32	28.68	255.64	135.21	18.01	92.91	55.49	37.41
NORTH DAKOTA	494.22	40.75	453.46	299.56	19.98	279.58	171.60	23.06	228.88	135.72	93.17
OHIO	454.97	33.85	421.12	334.80	20.70	314.11	107.12	13.05	87.27	43.76	43.51
OKLAHOMA	417.04	47.82	369.21	261.50	33.38	228.12	133.93	21.60	110.70	53.90	56.79
OREGON	583.62	69.01	514.62	383.97	43.61	340.35	177.10	22.56	110.50	51.46	59.05
PENNSYLVANIA	415.68	34.69	380.99	312.15	29.24	282.91	60.95	42.58	98.52	47.06	51.44
RHODE ISLAND	450.70	22.01	428.69	299.11	16.63	282.48	115.03	36.56	67.22	26.68	40.54
SOUTH CAROLINA	397.92	39.42	358.50	246.97	25.97	220.99	114.80	36.15	62.42	26.19	36.23
SOUTH DAKOTA	451.69	51.18	400.51	302.75	29.80	272.95	132.39	16.55	196.05	91.12	104.93
TENNESSEE	370.71	50.48	320.23	239.07	28.35	210.72	94.38	37.26	114.07	63.58	50.50
TEXAS	436.09	57.67	378.42	287.71	37.28	250.43	136.12	12.26	88.59	53.08	35.51
UTAH	598.87	95.70	503.17	371.84	67.32	304.52	202.87	24.16	123.99	81.84	42.15
VERMONT	498.80	17.42	481.38	306.49	8.27	298.23	158.67	33.63	178.87	80.83	98.04
VIRGINIA	425.10	35.51	389.59	295.90	29.93	265.97	105.15	24.06	144.49	93.50	50.99
WASHINGTON	553.35	56.88	496.47	351.70	32.89	318.81	176.12	25.53	137.22	79.36	57.86
WEST VIRGINIA	399.64	42.16	357.48	297.66	35.97	261.69	79.10	22.87	194.21	109.74	84.47
WISCONSIN	536.70	35.49	501.21	338.06	19.22	318.84	176.80	21.85	131.61	53.10	78.51
WYOMING	637.03	96.96	540.07	420.69	74.31	346.39	190.83	25.50	276.44	188.73	87.71

See footnotes at end of table.

Table 25. Per Capita Amounts of Financial Items for State and Local Governments, by State: 1976-77—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	159.77	104.20	9.57	94.63	47.98	19.85	30.22	19.45	10.77	10.80
MEDIAN STATE	124.03	98.24	8.71	84.17	40.34	15.96	25.64	18.27	8.96	8.86
ALABAMA	101.87	130.58	18.70	111.88	27.71	12.33	22.29	16.21	6.08	8.79
ALASKA	140.77	111.18	8.88	102.30	86.09	39.51	83.64	62.64	21.00	28.97
ARIZONA	55.31	88.64	5.46	83.18	64.50	18.42	25.09	18.57	6.51	16.86
ARKANSAS	110.64	82.76	10.77	72.00	24.97	9.78	10.55	6.14	4.41	5.99
CALIFORNIA	236.51	107.26	4.36	102.90	65.20	29.61	28.85	18.31	10.55	8.70
COLORADO	123.64	102.26	6.06	96.20	48.61	24.77	32.58	18.88	13.70	6.13
CONNECTICUT	140.78	71.41	9.48	61.93	45.17	26.75	35.34	22.83	12.51	8.86
DELAWARE	127.20	74.25	6.38	67.87	48.23	10.50	68.65	45.97	22.67	10.14
DISTRICT OF COLUMBIA	384.17	171.57	3.09	168.49	149.94	49.07	86.47	64.01	22.46	35.37
FLORIDA	57.77	121.40	8.67	112.74	56.50	19.44	51.54	38.54	13.00	16.56
GEORGIA	102.23	151.30	8.21	143.09	35.33	13.64	16.82	9.27	7.55	11.25
HAWAII	211.70	119.41	13.13	106.27	53.98	27.76	62.66	52.77	10.09	13.96
IDAHO	91.60	83.00	6.01	77.00	38.12	10.86	16.46	10.24	6.22	7.89
ILLINOIS	185.17	86.49	15.84	70.65	58.36	22.05	35.07	18.74	16.33	11.89
INDIANA	89.07	98.62	7.14	91.48	31.63	14.74	23.78	11.52	12.26	4.52
IOWA	125.56	102.40	9.23	93.18	32.50	11.25	32.97	23.72	9.25	6.71
KANSAS	127.48	110.86	31.40	79.46	41.60	15.11	21.90	12.56	9.34	13.81
KENTUCKY	136.39	59.18	4.41	54.77	31.68	10.75	16.01	8.22	7.78	6.75
LOUISIANA	112.78	142.08	20.21	121.87	46.48	13.60	17.48	9.56	7.92	12.19
MAINE	156.85	45.38	4.27	41.11	28.38	19.08	81.55	75.02	6.53	4.31
MARYLAND	141.66	101.10	10.69	90.41	54.72	23.77	42.30	27.56	14.74	15.55
MASSACHUSETTS	237.14	100.96	6.65	94.31	54.58	39.10	19.42	13.48	5.94	11.53
MICHIGAN	218.65	116.57	8.13	108.44	54.89	20.04	33.53	18.28	15.25	9.60
MINNESOTA	194.47	118.24	8.89	109.35	36.87	13.45	48.38	34.87	13.51	5.14
MISSISSIPPI	97.94	120.66	10.90	109.76	27.08	9.53	7.71	3.68	4.03	8.52
MISSOURI	93.58	86.95	6.90	80.05	40.19	14.84	26.19	18.70	7.49	5.73
MONTANA	103.35	72.50	8.89	63.60	34.31	11.28	16.52	8.28	8.24	7.25
NEBRASKA	90.74	98.25	8.98	89.26	32.07	12.53	24.70	17.24	7.46	6.24
NEVADA	91.34	161.37	17.37	144.00	83.57	37.69	17.19	6.32	10.88	3.58
NEW HAMPSHIRE	133.36	75.39	25.49	49.91	35.29	20.87	36.76	28.18	8.58	5.26
NEW JERSEY	169.10	75.28	8.05	67.23	58.82	22.53	38.37	26.01	12.36	11.05
NEW MEXICO	91.56	90.66	10.39	80.27	49.82	15.96	15.14	10.11	5.03	11.16
NEW YORK	296.87	155.59	10.74	144.85	72.33	26.69	38.53	28.83	9.70	22.69
NORTH CAROLINA	78.27	95.33	11.16	84.18	32.39	10.33	16.96	9.85	7.11	9.69
NORTH DAKOTA	104.12	47.52	3.56	43.96	28.24	9.08	20.35	16.73	3.62	7.12
OHIO	124.04	99.81	18.59	81.22	40.35	19.93	26.41	12.09	14.32	8.96
OKLAHOMA	128.25	86.67	10.32	76.35	31.39	15.05	24.88	20.75	4.13	8.24
OREGON	147.74	80.74	2.38	78.36	47.94	33.27	45.39	28.43	16.96	2.52
PENNSYLVANIA	200.86	78.23	5.04	73.19	42.76	11.96	23.64	11.11	12.53	9.14
RHODE ISLAND	227.15	102.70	12.81	89.90	41.26	30.91	62.27	45.27	17.00	8.39
SOUTH CAROLINA	84.20	124.51	8.04	116.47	27.78	8.00	13.21	7.57	5.64	9.12
SOUTH DAKOTA	102.14	78.82	33.88	44.94	27.98	8.15	7.67	3.73	3.94	4.15
TENNESSEE	100.23	109.42	8.18	101.24	32.84	17.37	27.93	20.26	7.67	13.16
TEXAS	93.54	99.09	9.43	89.66	35.00	15.40	28.08	19.12	8.97	8.92
UTAH	95.11	67.48	4.74	62.75	33.02	12.67	17.50	11.83	5.67	6.49
VERMONT	166.80	70.77	3.39	67.38	28.42	17.15	11.23	2.92	8.31	1.97
VIRGINIA	100.29	92.18	8.71	83.47	38.51	16.13	37.42	26.12	11.29	11.18
WASHINGTON	140.02	75.05	6.22	68.83	46.05	22.26	25.64	14.04	11.60	11.06
WEST VIRGINIA	101.02	75.24	4.88	70.36	21.88	9.19	12.40	5.44	6.96	5.42
WISCONSIN	202.21	94.92	8.24	86.67	43.67	19.19	34.27	18.47	15.80	9.93
WYOMING	65.84	140.93	17.38	123.54	44.23	11.58	16.31	10.22	6.09	9.50

See footnotes at end of table.

Table 25. Per Capita Amounts of Financial Items for State and Local Governments, by State: 1976-77—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	17.89	20.49	28.96	52.67	187.11	1 190.46	1 128.59	617.86	639.60
MEDIAN STATE	13.51	20.01	27.95	38.52	168.32	1 017.40	952.70	433.76	579.25
ALABAMA	13.28	11.65	18.04	36.16	106.73	848.66	820.82	384.93	402.84
ALASKA	30.17	88.78	136.37	164.17	824.57	5 651.12	5 574.79	1 126.54	3 752.54
ARIZONA	24.87	26.95	37.55	30.91	168.33	1 241.63	1 233.75	706.79	692.15
ARKANSAS	5.21	17.80	13.74	22.86	95.91	547.15	522.16	271.97	298.13
CALIFORNIA	28.94	28.55	41.69	31.39	252.14	965.38	948.26	1 061.68	781.95
COLORADO	30.62	27.75	39.31	29.89	146.68	838.11	811.45	710.46	644.95
CONNECTICUT	13.02	18.33	25.23	75.42	195.70	1 638.72	1 498.30	475.26	520.35
DELAWARE	19.79	27.16	41.43	84.00	236.32	1 978.85	1 970.25	249.14	604.39
DISTRICT OF COLUMBIA	33.51	30.09	67.41	119.15	394.10	3 672.99	3 440.96	118.12	678.04
FLORIDA	22.96	20.02	32.94	38.45	168.59	964.98	952.71	352.40	564.01
GEORGIA	10.54	17.36	22.87	32.11	126.11	825.80	803.20	411.53	429.33
HAWAII	47.26	28.61	50.58	101.15	514.63	2 022.98	1 992.22	969.89	656.73
IDAHO	10.31	24.80	25.49	12.76	195.64	344.63	319.85	324.27	536.17
ILLINOIS	25.18	15.40	29.84	43.57	151.84	1 042.95	940.27	543.33	515.38
INDIANA	9.91	15.10	19.51	23.19	100.98	520.00	504.90	201.48	496.83
IOWA	14.94	22.80	27.56	18.86	137.97	501.73	494.31	364.26	506.73
KANSAS	12.55	19.13	28.41	30.87	151.63	972.63	934.92	321.75	595.26
KENTUCKY	7.00	11.23	17.26	49.89	134.76	1 226.28	1 210.89	356.10	626.27
LOUISIANA	16.65	17.78	24.32	49.60	184.97	1 275.79	1 263.52	518.87	579.26
MAINE	11.99	16.11	24.83	43.62	167.62	948.27	863.05	209.91	512.91
MARYLAND	34.60	27.33	30.68	65.08	234.65	1 557.04	1 523.04	597.97	444.34
MASSACHUSETTS	12.06	19.48	29.60	81.75	231.47	1 573.00	1 375.87	315.67	492.83
MICHIGAN	16.69	19.01	35.23	47.73	164.23	1 017.40	986.57	639.74	504.48
MINNESOTA	26.02	22.35	31.97	53.36	210.05	1 278.89	1 231.27	583.40	859.28
MISSISSIPPI	5.49	12.72	18.21	34.27	139.55	792.64	770.01	288.57	327.16
MISSOURI	16.75	12.14	19.77	25.83	112.30	644.17	632.35	433.76	436.01
MONTANA	10.74	35.92	35.78	23.21	222.80	697.48	686.70	498.29	820.18
NEBRASKA	14.25	20.66	26.98	25.64	144.36	2 020.67	1 938.49	186.61	915.25
NEVADA	44.50	40.01	56.83	49.69	249.66	1 140.54	1 135.65	939.03	796.72
NEW HAMPSHIRE	6.49	15.45	21.79	41.58	151.44	853.56	803.22	323.44	243.60
NEW JERSEY	20.66	20.02	35.14	63.76	260.95	1 218.52	1 122.46	631.38	578.75
NEW MEXICO	14.75	30.74	32.46	24.75	133.72	744.67	739.43	452.94	1 383.24
NEW YORK	20.52	22.83	33.45	158.51	327.06	2 573.38	2 344.56	1 375.62	1 027.66
NORTH CAROLINA	9.77	16.15	20.50	21.72	140.52	487.80	454.98	554.30	403.29
NORTH DAKOTA	9.73	21.88	21.85	26.34	288.94	640.34	637.20	232.77	1 026.83
OHIO	13.51	17.86	22.29	37.90	156.19	833.19	723.51	727.52	391.86
OKLAHOMA	14.68	13.78	20.73	34.60	138.81	799.32	785.54	217.50	637.12
OREGON	17.79	40.87	40.12	64.75	198.76	1 715.45	1 684.02	637.67	1 577.30
PENNSYLVANIA	11.17	18.28	28.27	71.34	156.59	1 419.58	1 350.30	550.58	424.43
RHODE ISLAND	9.81	22.61	28.38	49.78	181.88	1 188.04	1 078.85	446.98	587.50
SOUTH CAROLINA	5.68	13.91	17.05	31.38	183.37	806.41	785.45	471.66	407.28
SOUTH DAKOTA	13.49	28.64	29.45	23.11	209.11	518.95	497.47	234.54	835.70
TENNESSEE	12.47	14.39	20.41	38.53	120.80	1 115.41	1 056.78	319.35	545.54
TEXAS	12.64	16.81	19.11	38.86	111.22	1 017.98	999.95	384.59	803.98
UTAH	13.79	22.10	24.79	20.25	165.07	541.32	540.75	383.60	470.83
VERMONT	6.28	25.70	27.96	61.65	183.81	1 254.69	1 197.60	374.33	688.48
VIRGINIA	13.39	22.74	22.89	35.99	144.24	838.69	780.10	306.15	506.53
WASHINGTON	26.61	29.73	28.96	46.97	214.07	2 302.11	2 278.20	739.64	1 212.68
WEST VIRGINIA	7.24	16.61	18.40	46.50	175.41	1 042.14	1 021.85	423.24	668.13
WISCONSIN	22.30	18.81	27.93	36.51	143.60	846.30	831.01	790.45	543.05
WYOMING	12.58	32.23	37.40	53.74	234.42	1 147.84	1 147.83	567.73	1 562.51

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 26. Relation of State and Local Government Financial Items to State Personal Income, by State: 1976-77

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	208.08	45.56	162.52	128.05	45.53	34.47	198.76	74.85	51.94	16.82	25.16	16.41
MEDIAN STATE	209.86	50.42	158.62	120.12	38.93	36.88	204.89	77.15	51.42	21.65	20.03	15.58
ALABAMA	202.40	57.86	144.54	99.96	11.76	44.58	197.52	77.74	43.64	23.27	20.09	25.75
ALASKA	381.53	78.36	303.15	234.82	134.79	68.33	335.02	109.71	84.57	47.92	14.40	11.37
ARIZONA	220.00	39.77	180.23	144.15	55.29	36.08	216.72	97.86	63.80	21.66	9.64	15.46
ARKANSAS	191.95	55.89	136.05	101.78	22.56	34.27	180.49	72.86	46.96	25.19	22.79	17.05
CALIFORNIA	236.02	48.24	187.78	154.93	65.14	32.85	211.40	79.39	53.20	9.78	33.65	15.26
COLORADO	218.31	46.14	172.17	129.72	49.47	42.45	211.90	95.41	61.78	20.09	19.47	16.10
CONNECTICUT	173.40	30.97	142.43	119.97	55.92	22.45	156.10	56.52	43.35	10.66	19.08	9.68
DELAWARE	208.92	48.85	160.08	117.96	19.07	42.12	207.40	84.53	50.03	16.54	18.09	10.56
DISTRICT OF COLUMBIA	357.44	207.35	150.09	130.47	29.28	19.62	251.50	56.84	47.96	9.33	46.82	20.91
FLORIDA	178.85	35.11	143.74	104.74	35.19	39.01	183.22	67.83	48.86	14.32	9.63	20.24
GEORGIA	202.23	49.80	152.43	111.50	34.70	40.93	183.52	67.47	47.17	17.29	18.71	27.70
HAWAII	253.84	74.03	179.81	140.70	24.07	39.11	276.56	77.16	47.23	21.52	30.57	17.24
IDAHO	209.67	57.73	151.94	116.98	37.44	34.96	208.73	80.07	51.43	34.07	16.76	15.19
ILLINOIS	174.06	34.13	139.93	117.26	43.35	22.67	172.56	64.93	46.25	17.01	25.24	11.79
INDIANA	167.50	30.43	137.06	105.41	39.21	31.65	153.99	69.31	47.14	15.03	14.39	15.93
IOWA	198.62	40.00	158.62	120.25	46.71	38.37	198.42	83.67	56.15	29.04	20.17	16.45
KANSAS	185.70	36.55	149.15	113.24	46.57	35.91	185.71	73.73	48.52	22.74	19.84	17.25
KENTUCKY	198.49	52.78	145.71	112.76	21.11	32.95	188.70	73.75	45.18	24.77	25.58	11.10
LOUISIANA	228.53	58.98	169.55	120.13	18.72	49.42	227.99	75.63	51.83	31.88	21.30	26.83
MAINE	221.95	69.53	152.42	124.38	44.95	28.04	211.63	70.62	51.23	27.67	29.64	8.58
MARYLAND	209.03	43.10	165.93	129.47	38.53	36.46	210.88	82.55	59.81	16.35	20.56	14.68
MASSACHUSETTS	226.60	49.57	177.03	151.36	74.25	25.67	208.20	68.25	54.83	13.49	35.83	15.25
MICHIGAN	214.44	46.21	168.23	130.39	49.28	37.85	206.35	82.30	56.91	14.75	32.46	17.31
MINNESOTA	242.77	50.43	192.34	146.92	43.94	45.42	236.72	88.40	61.55	25.04	31.53	19.17
MISSISSIPPI	232.06	65.72	166.34	118.18	26.04	48.17	228.04	84.89	50.17	35.23	21.94	27.03
MISSOURI	170.92	40.95	129.98	102.60	32.54	27.38	158.75	64.38	46.62	17.83	15.77	14.65
MONTANA	251.27	72.47	178.81	136.04	64.29	42.76	250.36	102.27	74.07	46.16	18.36	12.88
NEBRASKA	209.29	38.08	171.21	127.84	58.94	43.37	190.38	80.84	57.32	27.54	14.99	16.23
NEVADA	216.68	40.05	176.63	129.30	41.39	47.33	213.00	67.20	48.40	24.73	13.24	23.39
NEW HAMPSHIRE	178.32	40.96	137.37	106.23	65.69	31.14	191.81	68.38	45.67	30.03	22.91	12.95
NEW JERSEY	187.94	36.15	151.79	126.06	63.36	25.73	179.55	64.19	47.60	10.38	22.89	10.19
NEW MEXICO	250.94	68.73	182.21	119.55	21.71	62.66	225.24	103.40	69.24	24.08	17.53	17.35
NEW YORK	268.82	51.33	217.49	176.83	63.30	40.65	253.52	75.98	57.24	11.60	41.92	21.97
NORTH CAROLINA	190.65	52.14	138.51	109.83	25.88	28.68	181.95	81.06	52.68	17.21	14.50	17.66
NORTH DAKOTA	245.54	63.53	182.01	118.36	38.83	63.66	227.15	85.81	52.01	39.74	18.08	8.25
OHIO	164.72	32.99	131.73	100.04	38.93	31.70	173.20	71.03	52.27	13.63	19.37	15.58
OKLAHOMA	199.19	50.92	148.27	106.53	23.99	41.75	186.03	74.25	46.56	19.71	22.83	15.43
OREGON	239.33	61.12	178.21	129.25	57.53	48.96	230.43	95.11	62.57	18.01	24.08	13.16
PENNSYLVANIA	183.00	41.18	141.82	118.80	31.03	23.02	179.96	64.13	48.16	15.20	30.99	12.07
RHODE ISLAND	215.47	58.88	156.59	126.37	52.07	30.22	204.51	71.84	47.68	10.71	36.21	16.37
SOUTH CAROLINA	199.22	51.20	148.02	107.67	25.18	40.35	191.95	78.05	48.44	12.24	16.52	24.42
SOUTH DAKOTA	233.61	62.33	171.28	123.47	60.20	47.81	231.59	88.61	59.40	38.46	20.04	15.46
TENNESSEE	190.00	48.59	141.42	107.27	26.89	34.14	188.71	70.50	45.46	21.69	19.06	20.81
TEXAS	176.55	35.21	141.34	105.61	38.55	35.73	166.24	72.25	47.67	14.68	15.50	16.42
UTAH	230.00	63.29	166.72	125.87	36.78	40.85	231.82	115.58	71.76	23.93	18.36	13.02
VERMONT	267.45	78.73	188.72	151.84	61.97	36.88	239.80	93.49	57.45	33.52	31.26	13.26
VIRGINIA	178.99	40.69	138.30	108.69	31.26	29.61	177.76	68.41	47.62	23.25	16.14	14.83
WASHINGTON	218.82	51.85	166.97	122.27	38.03	44.70	202.04	82.39	52.36	20.43	20.85	11.17
WEST VIRGINIA	203.10	58.35	144.75	116.39	20.99	28.36	202.55	74.73	55.66	36.32	18.89	14.07
WISCONSIN	224.46	44.35	180.11	143.61	49.29	36.50	218.06	88.55	55.78	21.71	33.36	15.66
WYOMING	290.75	76.27	214.48	154.76	62.99	59.72	246.17	99.74	65.87	43.28	10.31	22.07

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

Table 27. Population and Personal Income, by State: 1976 and 1977

State	Total population, excluding Armed Forces overseas (thousands)		Personal income calendar year 1976[2]	
	July 1, 1977 (provisional estimates)[1]	July 1, 1976 (provisional estimates)[1]	Amount (millions of dollars)	Per capita
ALL STATES	216 332	214 659	1 373 511	6 399
ALABAMA	3 690	3 665	18 714	5 106
ALASKA	407	382	3 979	10 416
ARIZONA	2 296	2 270	13 166	5 800
ARKANSAS	2 144	2 190	10 408	4 753
CALIFORNIA	21 896	21 520	153 892	7 151
COLORADO	2 619	2 583	16 633	6 439
CONNECTICUT	3 108	3 117	22 929	7 356
DELAWARE	582	582	4 092	7 031
DISTRICT OF COLUMBIA	690	702	5 662	8 067
FLORIDA	8 452	8 421	50 690	6 019
GEORGIA	5 048	4 970	27 576	5 548
HAWAII	895	887	6 198	6 988
IDAHO	857	831	4 684	5 637
ILLINOIS	11 245	11 229	82 503	7 347
INDIANA	5 330	5 302	32 990	6 222
IOWA	2 879	2 870	17 923	6 245
KANSAS	2 326	2 310	14 945	6 470
KENTUCKY	3 458	3 428	18 439	5 379
LOUISIANA	3 921	3 841	20 762	5 405
MAINE	1 085	1 070	5 741	5 365
MARYLAND	4 139	4 144	28 514	6 881
MASSACHUSETTS	5 782	5 809	38 272	6 588
MICHIGAN	9 129	9 104	61 485	6 754
MINNESOTA	3 975	3 965	24 515	6 183
MISSISSIPPI	2 389	2 354	10 663	4 530
MISSOURI	4 801	4 778	28 494	5 963
MONTANA	761	753	4 283	5 688
NEBRASKA	1 561	1 553	9 450	6 085
NEVADA	633	610	4 368	7 161
NEW HAMPSHIRE	849	822	4 942	6 012
NEW JERSEY	7 329	7 336	54 152	7 382
NEW MEXICO	1 190	1 168	6 217	5 323
NEW YORK	17 924	18 084	126 925	7 019
NORTH CAROLINA	5 525	5 469	29 821	5 453
NORTH DAKOTA	653	643	3 761	5 849
OHIO	10 701	10 690	68 541	6 412
OKLAHOMA	2 811	2 766	15 788	5 708
OREGON	2 376	2 329	14 580	6 260
PENNSYLVANIA	11 785	11 862	76 385	6 439
RHODE ISLAND	935	927	5 866	6 328
SOUTH CAROLINA	2 876	2 848	14 662	5 148
SOUTH DAKOTA	689	686	3 512	5 119
TENNESSEE	4 299	4 214	22 606	5 364
TEXAS	12 830	12 487	77 436	6 201
UTAH	1 268	1 228	6 570	5 350
VERMONT	483	476	2 577	5 414
VIRGINIA	5 135	5 032	31 908	6 341
WASHINGTON	3 658	3 612	24 569	6 802
WEST VIRGINIA	1 859	1 821	9 941	5 459
WISCONSIN	4 651	4 609	28 190	6 116
WYOMING	406	390	2 593	6 649

[1]Bureau of the Census, Current Population Reports, series P-25, No. 727, January 1978.
[2]U.S. Department of Commerce, Survey of Current Business, August 1977.

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DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applied in this report, are defined below. Additional explanations and background information, are provided in the introductory text. A glossary which covers the more detailed categories used regularly in Bureau of the Census reports on State government finances appears in State Government Finances in 1977.

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

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

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

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

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

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

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

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

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

Debt–Comprises long-term credit obligations of the government and its agencies, and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages, and "revenue" bonds as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. For the Federal Government, includes Public debt (subject to Public Law 94-3 statutory limitations), and Agency debt (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments, or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus Long-term Debt Offsets.

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

Education–Provision or support of schools and other educational facilities and services. The Local Schools category comprises all direct expenditure by local governments for education, other than any direct spending for institutions of higher education, and any direct State government spending for operation of, or facilities and supplies for, elementary and secondary public schools. Institutions of Higher Education include facilities and activities of all educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under natural resources, and university-operated hospitals serving the public are classed under hospitals. These educational categories include related services such as pupil transportation, school milk and lunch programs, cafeterias, health and recreational programs, and the like. Revenue and expenditure for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis. Other Education includes all Federal expenditure for

education (with the service academies, however, classified as part of *National Defense and International Relations*). State supervision of schools and colleges, and State tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans, and other special classes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interest Expenditure -Amounts paid for use of borrowed money. Interest, except that paid on debt incurred distinctively for local utility purposes, is classed under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but, is classed functionally as Interest on General Debt.

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

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

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

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

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

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

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

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

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

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

Postal Service—See introductory text.

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

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

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

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

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

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

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

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

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

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

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

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