

# Chapter D

## State and Local Governments

“State and Local Governments” contains detailed information on the taxes, revenues, and expenditures of states and localities. The public finances of these two levels of government can be studied independently in chapters E and F, but Chapter D is a concise tabular compilation of their combined data. This is useful because many modern political developments are blurring the traditional boundaries between the two, mostly at the expense of local control. Also, the public’s penchant for comparing the public finances of the states, especially tax burdens, requires the combination of state and local data because many states accomplish at the local level what others do in the state capital.

Over the years, the income tax has become a large source of revenue for states and localities, especially states, rising from 1.1 percent of state-local tax revenue in 1922 to 24.8 percent in 2001. Property tax revenue, on the other hand, has dropped drastically from 82.1 percent of state-local tax revenue in 1922 to 28.8 percent in 2001. This shift in the emphasis from property taxes to income taxes is reflected in “D15. State and Local Tax Collections by Type of Tax, Percentages,” which also shows that sales and gross receipts taxes are still the largest contributor, at 35.8 percent of total receipts in 2002.

“D12. State and Local Government Revenue by Source” is particularly important because it reflects the state and local governments’ increasing reliance on the federal government. In 1902, approximately \$7 million — less than 0.1 percent of total state-local receipts — came from the federal government. By the end of World War II, the federal government was providing \$855 million, or 5.3 percent of state-local revenue. In 2002, states and localities collected \$360.5 billion from Uncle Sam, 19.9 percent of their total combined revenue.

The reader can view how this growing intergovernmental dependence affects spending by comparing “D8. State and Local Expenditures by Function” with “C7. Federal Outlays by Function.” Welfare expenditures have grown dramatically at the state and local levels, driven especially by federal programs. Since 1902, they have risen from \$37 million, or 3.4 percent of expenditures, to \$279.6 billion, or 13.7 percent of state-local expenditures. The federal government has become much more involved in public education as well, and state-local expenditures in this area have risen over the last century from \$255 million, or 23.3 percent of total state-local expenditures, to \$594.6 billion, or 29.6 percent of expenditures. Police and fire protection expenditures, on the other hand, are less intertwined with federal priorities and have decreased from a 1902 level of \$90 million, or 8.2 percent of total state-local expenditures, to \$90.5 billion, or 4.4 percent in 2002.



**D1. State and Local Revenue, Expenditure, and Debt**  
**Selected Fiscal Years 1902 – 2001**  
(\$Millions)

Year	Expenditures (a)			Revenue			Gross Debt (f)				
	Total (b)	State Total (c)	Local Direct (d)	Total State and Local (b)	From Own Sources State (e)	From Federal Government Local (e)	Total	State	Local		
1902	\$ 1,095	\$ 188	\$ 136	\$ 959	\$ 1,048	\$ 183	\$ 858	\$ 7	\$ 2,107	\$ 230	\$ 1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,085	4,567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	\$ 8,403	\$ 2,829	\$ 2,028	\$ 6,375	\$ 7,887	\$ 2,274	\$ 5,381	\$ 232	\$ 19,205	\$ 2,832	\$ 16,373
1934	7,842	3,461	2,143	5,699	8,430	2,452	4,962	1,016	18,929	3,248	15,681
1936	8,501	3,862	2,445	6,056	9,360	3,265	5,147	948	19,474	3,413	16,061
1938	9,988	4,598	3,082	6,906	11,058	4,612	5,646	800	19,436	3,343	16,093
1940	\$ 11,240	\$ 5,209	\$ 3,555	\$ 7,685	\$ 11,749	\$ 5,012	\$ 5,792	\$ 945	\$ 20,283	\$ 3,590	\$ 16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1944	10,499	5,161	3,319	7,180	14,333	6,714	6,665	954	17,479	2,776	14,703
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,664
1948	21,260	11,181	7,897	13,363	21,613	10,086	9,666	1,861	18,656	3,676	14,980
1950	\$ 27,905	\$ 15,082	\$ 10,864	\$ 17,041	\$ 25,639	\$ 11,480	\$ 11,673	\$ 2,486	\$ 24,115	\$ 5,285	\$ 18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1953	32,937	16,850	11,466	21,471	33,411	15,218	15,323	2,870	33,782	7,824	25,957
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1955	\$ 40,375	\$ 20,357	\$ 14,371	\$ 26,004	\$ 37,619	\$ 16,678	\$ 17,811	\$ 3,131	\$ 44,267	\$ 11,198	\$ 33,069
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,335	48,868	12,890	35,978
1957	47,553	24,235	16,796	30,757	45,929	20,728	21,357	3,843	53,039	13,738	39,301
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1959	58,572	31,125	22,436	36,136	53,972	22,912	24,684	6,377	64,110	16,930	47,180
1960	\$ 60,999	\$ 31,596	\$ 22,152	\$ 38,847	\$ 60,277	\$ 26,094	\$ 27,209	\$ 6,974	\$ 69,955	\$ 18,543	\$ 51,412
1961	67,023	34,693	24,578	42,445	64,531	27,821	29,579	7,131	75,023	19,993	55,030
1962	70,547	36,402	25,495	45,053	69,492	30,115	31,506	7,871	80,802	22,023	58,779
1963	74,698	39,583	27,698	47,002	74,408	32,750	32,995	8,663	85,056	23,176	61,881
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1965	\$ 86,686	\$ 45,639	\$ 31,465	\$ 55,221	\$ 87,777	\$ 38,507	\$ 38,242	\$ 11,029	\$ 99,512	\$ 27,034	\$ 72,478
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1967	105,978	58,760	39,704	66,274	106,581	46,793	44,419	15,370	113,659	32,472	81,185
1968	116,234	66,254	44,304	71,930	117,581	52,525	47,875	17,181	121,158	35,666	85,492
1969	131,600	74,227	49,448	82,152	132,153	59,809	53,192	19,153	133,548	39,553	93,995

Continued

**D1. State and Local Revenue, Expenditure, and Debt (continued)**  
**Selected Fiscal Years 1902 – 2001**  
(\$Millions)

Year	Expenditures (a)				Revenue				Gross Debt (f)		
	Total (b)	State Total (c)	Direct (d)	Local Direct	Total State and Local (b)	From Own Sources State (e)	Local (e)	From Federal Government	Total	State	Local
1970	\$148,052	\$ 85,055	\$ 56,163	\$ 91,889	\$ 150,106	\$ 68,691	\$ 59,557	\$ 21,857	\$ 143,570	\$ 42,008	\$ 101,563
1971	170,766	98,840	66,200	104,566	166,090	73,424	66,521	26,146	158,827	47,793	111,034
1972	190,496	109,255	72,496	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	205,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	\$ 269,215	\$ 158,882	\$ 106,905	\$ 161,336	\$ 264,013	\$ 119,206	\$ 144,807	\$ 47,034	\$ 219,926	\$ 72,127	\$ 147,798
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,786	203,832	136,545	208,768	371,607	171,550	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363
1980	\$ 434,073	\$ 257,812	\$ 173,308	\$ 259,010	\$ 451,537	\$ 212,636	\$ 155,873	\$ 83,029	\$ 335,603	\$ 121,958	\$ 213,645
1981	487,048	291,527	198,347	286,827	506,728	240,042	176,391	90,294	363,892	134,847	229,045
1982	524,817	310,358	211,615	311,408	547,719	261,733	198,703	87,282	404,579	147,470	257,109
1983	566,990	334,019	233,132	332,093	593,461	284,933	218,522	90,006	454,501	167,290	287,211
1984	600,576	351,445	243,072	355,781	652,114	315,637	239,425	97,052	505,030	186,377	318,653
1985	\$ 658,101	\$ 390,828	\$ 269,257	\$ 386,881	\$ 719,607	\$ 349,077	\$ 264,372	\$ 106,158	\$ 568,442	\$ 211,904	\$ 356,539
1986	718,316	424,216	292,249	423,961	783,194	382,600	287,495	113,099	658,875	247,715	411,160
1987	775,318	455,696	314,270	458,592	842,588	414,560	313,032	114,996	718,657	265,677	452,980
1988	827,164	485,005	333,344	491,163	884,501	434,568	332,331	117,602	755,034	276,786	478,247
1989	890,814	525,077	359,661	528,222	953,517	470,922	356,772	125,824	798,355	295,500	502,855
1990	\$ 975,907	\$ 572,318	\$ 397,291	\$ 575,371	\$ 1,032,115	\$ 505,843	\$ 389,470	\$ 136,802	\$ 860,584	\$ 318,254	\$ 542,330
1991	1,063,270	628,836	442,295	617,509	1,080,862	516,414	410,349	154,099	915,711	345,554	570,157
1992	1,150,707	701,931	499,104	647,970	1,183,837	573,090	431,537	179,210	970,462	372,319	598,142
1993	1,210,775	743,262	529,167	677,856	1,267,967	617,047	452,087	198,833	1,016,167	389,721	626,446
1994	1,264,289	775,040	550,167	710,366	1,331,442	637,184	477,886	215,445	1,074,660	410,998	663,662
1995	\$ 1,351,438	\$ 837,082	\$ 596,325	\$ 751,438	\$ 1,417,925	\$ 690,846	\$ 498,307	\$ 228,771	\$ 1,115,370	\$ 427,239	\$ 688,131
1996	1,397,634	859,599	607,594	786,120	1,513,633	745,439	533,257	234,891	1,169,714	452,392	717,322
1997	1,460,749	894,132	629,049	827,836	1,614,771	809,397	560,767	244,607	1,221,501	456,657	764,844
1998	1,529,308	929,952	651,098	874,664	1,720,889	862,450	603,391	255,048	1,283,560	483,117	800,443
1999	1,625,939	998,365	693,432	928,671	1,794,557	899,178	624,751	270,628	1,369,253	510,486	858,767
2000	\$ 1,746,943	\$ 1,084,097	\$ 757,027	\$ 985,886	\$ 1,942,328	\$ 986,448	\$ 663,931	\$ 291,950	\$ 1,451,815	\$ 547,876	\$ 903,939
2001	1,899,150	1,186,108	835,781	1,059,062	1,890,891	743,677	579,450	324,033	1,554,017	576,493	977,524

(a) Includes expenditures for utilities, liquor stores, and insurance trust.

(b) Includes intergovernmental expenditure and revenue, primarily from the Federal government.

(c) Expenditures for state functions and intergovernmental payments to local governments.

(d) Direct expenditures include all expenditures other than intergovernmental.

(e) Excludes all duplicating intergovernmental transfer of funds.

(f) Short- and long-term debt outstanding at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

**D2. State and Local Revenue, Expenditure, and Surpluses (Deficits)**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total (a)			General (b)		
	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
1902	\$ 1,048	\$ 1,095	\$ (47)	\$ 986	\$ 1,013	\$ (27)
1913	2,030	2,257	(227)	1,912	2,064	(152)
1922	5,169	5,652	(483)	4,781	5,218	(437)
1927	7,838	7,810	28	7,271	7,210	61
1932	\$ 7,887	\$ 8,403	\$ (516)	\$ 7,267	\$ 7,765	\$ (498)
1934	8,430	7,842	588	7,678	7,181	497
1936	9,360	8,501	859	8,395	7,644	751
1938	11,058	9,988	1,070	9,228	8,757	471
1940	\$ 11,749	\$ 11,240	\$ 509	\$ 9,373	\$ 9,229	\$ 144
1942	13,148	10,914	2,234	10,418	9,190	1,228
1944	14,133	10,449	3,684	10,908	8,863	2,045
1946	15,983	14,067	1,916	12,356	11,028	1,328
1948	21,613	21,260	353	17,250	17,684	(434)
1950	\$ 25,639	\$ 27,905	\$ (2,266)	\$ 20,911	\$ 22,787	\$ (1,876)
1952	31,013	30,863	150	25,181	26,098	(917)
1954	35,386	36,607	(1,221)	29,012	30,701	(1,689)
1956	41,692	43,152	(1,460)	34,667	36,711	(2,044)
1958	49,262	53,712	(4,450)	41,219	44,851	(3,632)
1960	\$ 60,277	\$ 60,999	\$ (722)	\$ 50,505	\$ 51,876	\$ (1,371)
1961	64,531	67,023	(2,492)	54,037	56,201	(2,164)
1962	69,492	70,547	(1,055)	58,252	60,206	(1,954)
1963	74,408	74,698	(290)	62,269	63,977	(1,708)
1964	81,455	80,579	876	68,443	69,302	(859)
1965	\$ 87,777	\$ 86,686	\$ 1,091	\$ 74,000	\$ 74,678	\$ (678)
1966	97,619	94,906	2,713	83,036	82,843	193
1967	106,581	105,978	603	91,197	93,350	(2,153)
1968	117,581	116,234	1,347	101,264	102,411	(1,147)
1969	132,153	131,600	553	114,500	116,728	(2,228)
1970	\$ 150,106	\$ 148,052	\$ 2,054	\$ 130,756	\$ 131,332	\$ (576)
1971	166,090	170,766	(4,676)	144,927	150,674	(5,747)
1972	190,798	190,496	302	167,541	168,549	(1,008)
1973	217,616	205,466	12,150	190,214	181,357	8,857
1974	237,856	226,032	11,824	207,670	198,959	8,711
1975	\$ 264,013	\$ 269,215	\$ (5,202)	\$ 228,171	\$ 230,721	\$ (2,550)
1976	303,287	304,228	(941)	256,176	256,731	(555)
1977	337,870	324,554	13,316	285,157	274,215	10,942
1978	371,607	346,786	24,821	315,960	296,983	18,977
1979	404,934	381,867	23,067	343,278	327,517	15,761
1980	\$ 451,537	\$ 434,073	\$ 17,464	\$ 382,322	\$ 369,086	\$ 13,236
1981	506,728	487,048	19,680	423,404	407,449	15,955
1982	547,719	524,817	22,902	457,654	436,896	20,758
1983	593,461	566,990	26,471	486,753	466,844	19,909
1984	651,997	600,222	51,775	542,730	505,008	37,722
1985	\$ 720,062	\$ 657,888	\$ 62,174	\$ 598,121	\$ 553,899	\$ 44,222
1986	783,378	717,458	65,920	641,486	605,623	35,863
1987	843,879	777,045	66,834	686,860	657,134	29,726
1988	884,117	826,849	57,268	726,762	704,921	21,841
1989	953,802	890,863	62,939	786,129	762,360	23,769
1990	\$ 1,032,115	\$ 975,907	\$ 56,208	\$ 849,502	\$ 834,786	\$ 14,716
1991	1,080,862	1,063,270	17,592	902,207	908,108	(5,901)
1992	1,183,837	1,150,707	33,130	973,336	976,070	(2,734)
1993	1,267,967	1,210,775	57,192	1,038,711	1,027,488	11,223
1994	1,331,442	1,264,289	67,153	1,100,441	1,074,017	26,424
1995	\$ 1,417,925	\$ 1,351,438	\$ 66,487	\$ 1,169,505	\$ 1,146,088	\$ 23,417
1996	1,513,633	1,397,634	115,999	1,222,821	1,189,356	33,465
1997	1,614,771	1,460,749	154,023	1,289,217	1,247,436	41,781
1998	1,720,889	1,529,308	191,582	1,365,762	1,314,496	51,266
1999	1,794,557	1,625,939	168,618	1,434,464	1,398,533	35,931
2000	\$ 1,942,328	\$ 1,746,943	\$ 195,386	\$ 1,541,322	\$ 1,502,768	\$ 38,555
2001	1,890,891	1,899,150	(8,259)	1,647,161	1,621,757	25,404
2002	1,807,551	2,047,694	(240,143)	1,684,737	1,730,668	(45,931)

(a) Includes intergovernmental expenditure and revenue, primarily from the Federal government.

(b) General expenditure and revenues excludes utilities, liquor stores, and insurance trust.

Source: Department of Commerce, Bureau of the Census.

**D3. State and Local Government Revenues, Expenditures, and  
Surpluses/Deficits by State**  
Fiscal Year 2002  
(\$Thousands)

State	Total (a)			General (b)		
	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
Total	\$ 1,807,551,078	\$ 2,047,694,064	\$ (240,142,986)	\$ 1,684,737,700	\$ 1,730,668,594	\$ (45,930,894)
Alabama	\$ 24,739,824	\$ 28,531,813	\$ (3,791,989)	\$ 23,740,987	\$ 24,605,641	\$ (864,654)
Alaska	6,992,884	9,397,434	(2,404,550)	7,208,865	8,443,238	(1,234,373)
Arizona	30,083,389	31,308,193	(1,224,804)	25,523,515	25,252,471	271,044
Arkansas	13,615,997	14,570,252	(954,255)	13,258,685	13,067,861	190,824
California	250,700,645	292,412,346	(41,711,701)	226,604,560	235,486,203	(8,881,643)
Colorado	\$ 25,656,651	\$ 31,890,729	\$ (6,234,078)	\$ 26,041,096	\$ 27,098,646	\$ (1,057,550)
Connecticut	24,831,156	27,591,660	(2,760,504)	22,805,192	24,198,952	(1,393,760)
Delaware	5,972,101	5,947,349	24,752	5,600,035	5,356,760	243,275
Florida	92,630,871	99,307,092	(6,676,221)	86,663,389	87,081,941	(418,552)
Georgia	46,166,078	52,310,112	(6,144,034)	44,359,631	44,950,898	(591,267)
Hawaii	\$ 7,451,684	\$ 9,402,041	\$ (1,950,357)	\$ 7,428,704	\$ 8,289,459	\$ (860,755)
Idaho	6,872,684	7,564,676	(691,992)	6,619,627	6,803,725	(184,098)
Illinois	73,587,675	87,401,714	(13,814,039)	69,098,138	73,818,552	(4,720,414)
Indiana	34,220,921	36,302,403	(2,081,482)	32,362,688	32,796,437	(433,749)
Iowa	17,601,430	19,293,784	(1,692,354)	16,871,168	17,186,402	(315,234)
Kansas	\$ 15,985,150	\$ 16,718,097	\$ (732,947)	\$ 14,635,260	\$ 14,875,646	\$ (240,386)
Kentucky	22,474,542	24,839,062	(2,364,520)	21,231,073	21,590,655	(359,582)
Louisiana	27,374,058	27,663,705	(289,647)	26,048,956	24,316,715	1,732,241
Maine	8,019,443	8,677,113	(657,670)	8,076,693	7,948,044	128,649
Maryland	33,468,019	35,576,810	(2,108,791)	32,318,875	31,796,384	522,491
Massachusetts	\$ 41,925,472	\$ 51,146,058	\$ (9,220,586)	\$ 39,001,850	\$ 42,346,880	\$ (3,345,030)
Michigan	63,098,683	69,533,498	(6,434,815)	57,941,575	60,722,940	(2,781,365)
Minnesota	35,131,055	40,515,667	(5,384,612)	33,193,234	34,933,058	(1,739,824)
Mississippi	15,905,116	17,284,802	(1,379,686)	15,292,589	15,384,166	(91,577)
Missouri	30,620,582	33,036,367	(2,415,785)	29,061,585	29,044,682	16,903
Montana	\$ 5,510,513	\$ 5,616,294	\$ (105,781)	\$ 5,122,091	\$ 5,050,712	\$ 71,379
Nebraska	12,030,515	12,492,121	(461,606)	9,821,395	9,745,328	76,067
Nevada	12,809,362	13,970,658	(1,161,296)	11,417,176	11,766,368	(349,192)
New Hampshire	6,728,627	7,065,915	(337,288)	6,405,833	6,343,015	62,818
New Jersey	54,835,385	64,289,465	(9,454,080)	55,255,668	54,387,436	868,232
New Mexico	\$ 11,503,161	\$ 12,688,548	\$ (1,185,387)	\$ 10,867,663	\$ 11,435,993	\$ (568,330)
New York	170,981,866	198,535,830	(27,553,964)	155,541,158	161,129,758	(5,588,600)
North Carolina	48,596,900	51,838,538	(3,241,638)	44,164,826	44,539,961	(375,135)
North Dakota	4,226,558	4,190,494	36,064	3,994,092	3,886,155	107,937
Ohio	72,627,137	79,971,645	(7,344,508)	65,567,611	67,047,030	(1,479,419)
Oklahoma	\$ 19,160,982	\$ 20,776,022	\$ (1,615,040)	\$ 18,061,016	\$ 18,154,361	\$ (93,345)
Oregon	23,201,119	27,731,191	(4,530,072)	21,625,272	22,989,775	(1,364,503)
Pennsylvania	73,694,315	86,261,928	(12,567,613)	71,961,412	73,311,585	(1,350,173)
Rhode Island	6,862,755	7,928,022	(1,065,267)	6,637,492	6,760,950	(123,458)
South Carolina	24,984,750	28,105,735	(3,120,985)	21,239,424	23,819,949	(2,580,525)
South Dakota	\$ 3,964,187	\$ 4,275,780	\$ (311,593)	\$ 3,901,972	\$ 3,884,676	\$ 17,296
Tennessee	33,483,212	36,638,052	(3,154,840)	27,483,649	28,952,456	(1,468,807)
Texas	114,018,046	129,873,711	(15,855,665)	109,128,493	111,603,861	(2,475,368)
Utah	13,788,726	15,523,271	(1,734,545)	12,499,430	12,860,641	(361,211)
Vermont	4,045,603	4,218,112	(172,509)	3,857,389	3,804,994	52,395
Virginia	\$ 38,780,385	\$ 43,687,513	\$ (4,907,128)	\$ 39,026,171	\$ 39,266,925	\$ (240,754)
Washington	42,123,922	50,431,244	(8,307,322)	36,344,961	38,645,719	(2,300,758)
West Virginia	11,344,643	11,929,874	(585,231)	10,110,939	9,848,116	262,823
Wisconsin	31,424,054	39,261,792	(7,837,738)	32,555,386	34,003,403	(1,448,017)
Wyoming	4,346,263	4,337,409	8,854	4,236,875	3,853,458	383,417
Dist. of Columbia	\$ 7,351,982	\$ 7,832,123	\$ (480,141)	\$ 6,922,336	\$ 6,179,613	\$ 742,723

(a) Includes intergovernmental expenditure and revenue, primarily from the Federal government.

(b) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.

**D4. State and Local Government Revenues, Expenditures, and  
Surpluses/Deficits by State, Per Capita**  
Fiscal Year 2002  
(\$Millions)

State	Total (a)			General (b)		
	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
Total	\$6,289	\$7,125	(\$836)	\$5,862	\$6,022	(\$160)
Alabama	\$5,524	\$6,370	(\$847)	\$5,301	\$5,494	(\$193)
Alaska	10,909	14,661	(3,751)	11,246	13,172	(1,926)
Arizona	5,529	5,754	(225)	4,691	4,641	50
Arkansas	5,032	5,384	(353)	4,900	4,829	71
California	7,162	8,354	(1,192)	6,474	6,728	(254)
Colorado	\$5,700	\$7,085	(\$1,385)	\$5,786	\$6,021	(\$235)
Connecticut	7,179	7,977	(798)	6,593	6,996	(403)
Delaware	7,410	7,379	31	6,948	6,646	302
Florida	5,549	5,949	(400)	5,192	5,217	(25)
Georgia	5,403	6,122	(719)	5,192	5,261	(69)
Hawaii	\$6,005	\$7,576	(\$1,572)	\$5,986	\$6,680	(\$694)
Idaho	5,117	5,633	(515)	4,929	5,066	(137)
Illinois	5,847	6,944	(1,098)	5,490	5,865	(375)
Indiana	5,558	5,896	(338)	5,256	5,327	(70)
Iowa	5,995	6,571	(576)	5,746	5,854	(107)
Kansas	\$5,894	\$6,164	(\$270)	\$5,396	\$5,485	(\$89)
Kentucky	5,495	6,073	(578)	5,191	5,279	(88)
Louisiana	6,116	6,180	(65)	5,820	5,433	387
Maine	6,193	6,700	(508)	6,237	6,137	99
Maryland	6,140	6,527	(387)	5,929	5,833	96
Massachusetts	\$6,528	\$7,964	(\$1,436)	\$6,073	\$6,594	(\$521)
Michigan	6,283	6,924	(641)	5,769	6,046	(277)
Minnesota	6,991	8,063	(1,072)	6,606	6,952	(346)
Mississippi	5,548	6,029	(481)	5,334	5,366	(32)
Missouri	5,400	5,827	(426)	5,126	5,123	3
Montana	\$6,056	\$6,172	(\$116)	\$5,629	\$5,550	\$78
Nebraska	6,962	7,229	(267)	5,684	5,640	44
Nevada	5,911	6,447	(536)	5,269	5,430	(161)
New Hampshire	5,281	5,546	(265)	5,028	4,979	49
New Jersey	6,395	7,497	(1,103)	6,444	6,343	101
New Mexico	\$6,211	\$6,851	(\$640)	\$5,868	\$6,175	(\$307)
New York	8,936	10,376	(1,440)	8,129	8,421	(292)
North Carolina	5,851	6,241	(390)	5,317	5,362	(45)
North Dakota	6,666	6,610	57	6,300	6,130	170
Ohio	6,366	7,010	(644)	5,747	5,877	(130)
Oklahoma	\$5,490	\$5,953	(\$463)	\$5,175	\$5,202	(\$27)
Oregon	6,591	7,878	(1,287)	6,144	6,531	(388)
Pennsylvania	5,977	6,997	(1,019)	5,837	5,946	(110)
Rhode Island	6,426	7,423	(997)	6,215	6,330	(116)
South Carolina	6,088	6,848	(760)	5,175	5,804	(629)
South Dakota	\$5,216	\$5,626	(\$410)	\$5,134	\$5,111	\$23
Tennessee	5,783	6,328	(545)	4,747	5,000	(254)
Texas	5,245	5,975	(729)	5,020	5,134	(114)
Utah	5,946	6,694	(748)	5,390	5,546	(156)
Vermont	6,568	6,848	(280)	6,262	6,177	85
Virginia	\$5,321	\$5,994	(\$673)	\$5,355	\$5,388	(\$33)
Washington	6,943	8,312	(1,369)	5,991	6,370	(379)
West Virginia	6,285	6,609	(324)	5,602	5,456	146
Wisconsin	5,776	7,217	(1,441)	5,984	6,251	(266)
Wyoming	8,710	8,692	18	8,491	7,722	768
District of Columbia	\$12,852	\$13,691	(\$839)	\$12,101	\$10,802	\$1,298

(a) Includes intergovernmental expenditure and revenue, primarily from the Federal government.

(b) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.

## D5. State and Local Government Revenues, Expenditures, and Surpluses/Deficits by State, Per \$1,000 of Personal Income Fiscal Year 2002

State	Total (a)			General (b)		
	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
Total	\$179	\$203	(\$24)	\$167	\$172	(\$5)
Alabama	\$ 205	\$ 236	\$ (31)	\$ 196	\$ 203	\$ (7)
Alaska	246	330	(84)	253	297	(43)
Arizona	189	197	(8)	161	159	2
Arkansas	201	215	(14)	196	193	3
California	185	216	(31)	168	174	(7)
Colorado	\$ 149	\$ 185	\$ (36)	\$ 151	\$ 157	\$ (6)
Connecticut	150	167	(17)	138	147	(8)
Delaware	150	150	1	141	135	6
Florida	190	204	(14)	178	179	(1)
Georgia	155	175	(21)	148	150	(2)
Hawaii	\$ 172	\$ 217	\$ (45)	\$ 171	\$ 191	\$ (20)
Idaho	186	205	(19)	180	185	(5)
Illinois	155	185	(29)	146	156	(10)
Indiana	180	191	(11)	170	173	(2)
Iowa	194	213	(19)	186	190	(3)
Kansas	\$ 185	\$ 193	\$ (8)	\$ 169	\$ 172	\$ (3)
Kentucky	188	208	(20)	178	181	(3)
Louisiana	185	187	(2)	176	165	12
Maine	216	234	(18)	217	214	3
Maryland	174	185	(11)	168	165	3
Massachusetts	\$ 146	\$ 178	\$ (32)	\$ 136	\$ 148	\$ (12)
Michigan	196	216	(20)	180	189	(9)
Minnesota	187	216	(29)	177	186	(9)
Mississippi	238	258	(21)	229	230	(1)
Missouri	170	183	(13)	161	161	0
Montana	\$ 246	\$ 251	\$ (5)	\$ 229	\$ 225	\$ 3
Nebraska	212	221	(8)	173	172	1
Nevada	164	178	(15)	146	150	(4)
New Hampshire	142	150	(7)	136	134	1
New Jersey	151	177	(26)	152	150	2
New Mexico	\$ 210	\$ 232	\$ (22)	\$ 199	\$ 209	\$ (10)
New York	209	242	(34)	190	197	(7)
North Carolina	177	189	(12)	161	162	(1)
North Dakota	224	222	2	211	206	6
Ohio	195	214	(20)	176	180	(4)
Oklahoma	\$ 206	\$ 223	\$ (17)	\$ 194	\$ 195	\$ (1)
Oregon	193	230	(38)	180	191	(11)
Pennsylvania	181	212	(31)	177	181	(3)
Rhode Island	187	216	(29)	181	184	(3)
South Carolina	218	246	(27)	186	208	(23)
South Dakota	\$ 165	\$ 178	\$ (13)	\$ 162	\$ 162	\$ 1
Tennessee	185	202	(17)	152	160	(8)
Texas	151	171	(21)	144	147	(3)
Utah	197	222	(25)	179	184	(5)
Vermont	214	223	(9)	204	201	3
Virginia	\$ 144	\$ 162	\$ (18)	\$ 145	\$ 145	\$ (1)
Washington	190	227	(37)	164	174	(10)
West Virginia	270	284	(14)	241	234	6
Wisconsin	178	223	(44)	185	193	(8)
Wyoming	216	216	0	211	192	19
District of Columbia	\$ 116	\$ 124	\$ (8)	\$ 109	\$ 98	\$ 12

(a) Includes intergovernmental expenditure and revenue, primarily from the Federal government.

(b) General revenue and expenditures exclude utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census.



**D6. State and Local Receipts and Expenditures (NIPA Basis)**  
**Selected Calendar Years 1929 – 2003**  
(\$Billions)

Year	Source						Total Expenditures	Function							
	Total Receipts	Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus	Surplus or deficit (-)	Social insurance fund	Other
1929	\$ 7.0	\$ 0.9	\$ 0.1	\$ 5.9	\$ 0.0	\$ 0.1	\$ 5.5	\$ 5.1	\$ 0.1	\$ 0.4	—	\$ (0.1)	\$ 1.5	\$ 0.0	\$ 1.5
1930	7.2	0.8	0.1	6.2	0.0	0.1	5.9	5.3	0.2	0.5	—	(0.1)	1.3	0.0	1.3
1931	7.1	0.7	0.1	6.0	0.0	0.3	6.2	5.4	0.3	0.5	—	(0.1)	0.9	0.0	0.9
1932	6.7	0.7	0.1	5.9	0.0	0.1	6.1	5.2	0.4	0.6	—	(0.1)	0.6	0.0	0.6
1933	6.6	0.6	0.1	5.5	0.0	0.5	6.3	5.1	0.6	0.6	—	(0.1)	0.3	0.0	0.3
1934	8.0	0.6	0.1	5.7	0.0	1.6	6.8	5.5	0.8	0.6	—	(0.1)	1.2	0.0	1.2
1935	\$ 8.6	\$ 0.7	\$ 0.1	\$ 6.0	\$ 0.0	\$ 1.7	\$ 7.4	\$ 6.0	\$ 1.0	\$ 0.6	—	\$ (0.2)	\$ 1.1	\$ 0.0	\$ 1.1
1936	8.1	0.7	0.2	6.4	0.0	0.7	5.8	4.7	0.7	0.6	—	(0.2)	2.3	0.0	2.3
1937	8.4	0.8	0.2	6.8	0.0	0.7	6.5	5.2	0.9	0.5	—	(0.2)	2.0	0.0	2.0
1938	8.6	0.8	0.1	7.0	0.0	0.7	6.6	5.2	1.1	0.5	—	(0.2)	1.9	0.0	1.9
1939	8.9	0.8	0.2	7.1	0.0	0.9	6.9	5.5	1.1	0.5	—	(0.2)	2.0	0.0	2.0
1940	\$ 9.2	\$ 0.9	\$ 0.2	\$ 7.4	\$ 0.0	\$ 0.7	\$ 7.3	\$ 5.9	\$ 1.1	\$ 0.5	—	\$ (0.3)	\$ 1.9	\$ 0.0	\$ 1.9
1941	9.6	0.9	0.3	7.8	0.0	0.6	7.7	6.4	1.1	0.5	—	(0.3)	1.9	0.0	1.9
1942	9.8	0.9	0.4	7.8	0.0	0.8	8.3	7.2	1.0	0.5	—	(0.3)	1.5	0.0	1.5
1943	10.1	0.9	0.5	7.8	0.0	0.9	8.6	7.6	1.0	0.4	—	(0.4)	1.4	0.0	1.4
1944	10.3	1.0	0.5	8.0	0.0	0.9	8.8	7.8	1.0	0.4	—	(0.4)	1.5	0.0	1.5
1945	\$ 10.7	\$ 1.0	\$ 0.5	\$ 8.4	\$ 0.0	\$ 0.8	\$ 9.2	\$ 8.2	\$ 1.1	\$ 0.3	—	\$ (0.5)	\$ 1.6	\$ 0.0	\$ 1.6
1946	12.0	1.1	0.5	9.3	0.2	1.0	10.6	9.3	1.5	0.3	—	(0.4)	1.4	0.1	1.4
1947	14.3	1.2	0.6	10.7	0.2	1.6	12.9	11.0	2.0	0.2	—	(0.4)	1.4	0.1	1.3
1948	16.2	1.5	0.7	12.2	0.2	1.7	15.0	12.5	2.7	0.2	—	(0.3)	1.2	0.1	1.1
1949	17.7	1.7	0.6	13.3	0.2	1.9	16.3	13.8	2.7	0.2	—	(0.4)	1.4	0.1	1.4
1950	\$ 19.3	\$ 1.8	\$ 0.8	\$ 14.6	\$ 0.2	\$ 1.9	\$ 18.0	\$ 15.1	\$ 3.2	\$ 0.2	—	\$ (0.4)	\$ 1.3	\$ 0.1	\$ 1.2
1951	21.2	2.1	0.9	15.9	0.2	2.0	18.6	16.3	2.6	0.2	—	(0.5)	2.5	0.1	2.4
1952	22.9	2.2	0.8	17.4	0.3	2.2	20.0	17.4	2.9	0.2	—	(0.5)	2.9	0.1	2.8
1953	24.6	2.4	0.8	18.8	0.3	2.3	21.2	18.5	3.0	0.2	—	(0.6)	3.4	0.1	3.3
1954	25.9	2.6	0.8	19.9	0.3	2.3	22.7	20.0	3.1	0.3	—	(0.7)	3.2	0.1	3.1

*Continued*

**D6. State and Local Receipts and Expenditures (NIPA Basis) (continued)**  
**Selected Calendar Years 1929 – 2003**  
(\$Billions)

Year	Total Receipts	Source					Total Expenditures	Function					Surplus or deficit (-)	Social insurance fund	Other
		Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus			
1955	\$ 28.1	\$ 2.9	\$ 1.0	\$ 21.6	\$ 0.3	\$ 2.4	\$ 24.7	\$ 21.9	\$ 3.3	\$ 0.4	—	\$ (0.8)	\$ 3.4	\$ 0.1	\$ 3.3
1956	31.0	3.2	1.0	23.8	0.4	2.5	26.7	23.8	3.3	0.4	—	(0.9)	4.3	0.1	4.2
1957	33.6	3.5	1.0	25.7	0.4	2.9	29.5	26.2	3.6	0.5	—	(0.9)	4.1	0.1	4.0
1958	35.6	3.7	1.0	27.2	0.4	3.3	32.8	29.0	4.0	0.6	—	(0.9)	2.8	0.0	2.7
1959	38.9	4.2	1.2	29.3	0.4	3.8	35.1	31.1	4.3	0.7	—	(1.1)	3.8	0.0	3.7
1960	\$ 42.4	\$ 4.7	\$ 1.2	\$ 32.0	\$ 0.5	\$ 4.0	\$ 38.1	\$ 34.0	\$ 4.6	\$ 0.8	—	\$ (1.2)	\$ 4.3	\$ 0.0	\$ 4.3
1961	45.9	5.1	1.3	34.4	0.5	4.5	41.6	37.0	5.0	1.0	—	(1.3)	4.3	0.0	4.3
1962	49.7	5.7	1.5	37.0	0.5	5.0	44.5	39.4	5.3	1.1	—	(1.4)	5.2	0.0	5.2
1963	53.4	6.1	1.7	39.4	0.6	5.6	47.7	42.4	5.7	1.2	—	(1.6)	5.7	0.0	5.7
1964	58.4	6.8	1.8	42.6	0.7	6.5	52.0	46.3	6.2	1.2	—	(1.6)	6.4	0.0	6.3
1965	\$ 63.3	\$ 7.3	\$ 2.0	\$ 46.1	\$ 0.8	\$ 7.2	\$ 56.8	\$ 50.8	\$ 6.7	\$ 1.1	—	\$ (1.7)	\$ 6.5	\$ 0.1	\$ 6.4
1966	71.5	8.7	2.2	49.7	0.8	10.1	63.8	56.8	7.6	1.0	—	(1.6)	7.7	0.1	7.6
1967	78.9	9.7	2.6	53.9	0.9	11.7	71.9	63.2	9.2	1.0	—	(1.5)	7.0	0.1	6.8
1968	89.5	11.8	3.3	60.8	0.9	12.7	82.1	71.1	11.4	1.0	0.0	(1.5)	7.5	0.1	7.3
1969	100.7	14.1	3.6	67.4	1.0	14.6	92.8	80.2	13.2	0.8	0.0	(1.4)	8.0	0.2	7.8
1970	\$ 114.6	\$ 15.7	\$ 3.7	\$ 74.8	\$ 1.1	\$ 19.3	\$ 107.5	\$ 92.0	\$ 16.1	\$ 0.9	\$ 0.0	\$ (1.5)	\$ 7.1	\$ 0.2	\$ 6.9
1971	129.3	17.5	4.3	83.1	1.2	23.2	122.9	103.4	19.3	1.7	0.0	(1.3)	6.4	0.2	6.2
1972	152.3	22.8	5.3	91.2	1.3	31.7	136.7	113.8	22.0	2.3	0.0	(1.5)	15.6	0.3	15.3
1973	166.6	24.7	6.0	99.5	1.5	34.8	150.9	126.9	24.1	1.3	0.0	(1.4)	15.7	0.3	15.4
1974	178.5	26.7	6.7	107.2	1.7	36.3	169.2	144.5	25.3	0.2	0.0	(0.8)	9.3	0.4	8.9
1975	\$ 199.6	\$ 29.5	\$ 7.3	\$ 115.8	\$ 1.8	\$ 45.1	\$ 197.2	\$ 165.4	\$ 30.8	\$ 1.3	\$ 0.0	\$ (0.2)	\$ 2.4	\$ 0.5	\$ 1.9
1976	224.5	34.1	9.6	127.8	2.2	50.7	217.2	180.1	34.1	3.2	0.0	(0.2)	7.3	0.6	6.7
1977	249.5	38.8	11.4	139.9	2.8	56.6	236.4	196.5	37.0	3.0	0.0	(0.1)	13.1	1.0	12.1
1978	274.3	44.3	12.1	148.9	3.4	65.5	255.6	214.3	40.8	0.8	0.1	0.0	18.7	1.5	17.2
1979	290.8	48.4	13.6	158.6	3.9	66.3	277.8	235.0	44.3	(2.2)	0.1	0.6	13.0	1.8	11.3

*Continued*

**D6. State and Local Receipts and Expenditures (NIPA Basis) (continued)**  
**Selected Calendar Years 1929 – 2003**  
 (\$Billions)

Year	Total Receipts	Source					Total Expenditures	Function							
		Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus	Surplus or deficit (-)	Social insurance fund	Other
1980	\$ 316.6	\$ 53.9	\$ 14.5	\$ 172.3	\$ 3.6	\$ 72.3	\$ 307.8	\$ 260.5	\$ 51.2	\$ (5.4)	\$ 0.1	\$ 1.6	\$ 8.8	\$ 1.3	\$ 7.5
1981	344.4	60.6	15.4	192.0	3.9	72.5	336.9	284.6	57.1	(7.5)	0.1	2.8	7.5	1.3	6.2
1982	360.3	65.9	14.0	206.8	4.0	69.5	362.5	306.8	61.2	(7.3)	0.2	2.1	(2.3)	1.2	(3.5)
1983	392.1	73.7	15.9	226.8	4.1	71.6	387.3	325.1	66.9	(5.2)	0.2	0.7	4.8	1.2	3.6
1984	436.4	84.8	18.8	251.5	4.7	76.7	412.6	349.5	71.2	(6.7)	0.2	(1.1)	23.8	1.4	22.4
1985	\$ 469.2	\$ 91.3	\$ 20.2	\$ 272.0	\$ 4.9	\$ 80.9	\$ 447.0	\$ 380.5	\$ 77.3	\$ (7.9)	\$ 0.2	\$ (2.8)	\$ 22.3	\$ 1.3	\$ 21.0
1986	507.9	98.6	22.7	293.1	6.0	87.6	487.2	410.8	84.4	(5.5)	0.2	(2.5)	20.8	1.9	18.9
1987	536.0	108.5	23.9	312.4	7.2	83.9	523.8	439.0	90.8	(3.1)	0.2	(2.8)	12.2	2.2	10.0
1988	573.7	114.0	26.0	333.7	8.4	91.6	558.1	467.9	98.6	(3.8)	0.2	(4.5)	15.6	2.5	13.1
1989	618.9	128.9	24.2	358.5	9.0	98.3	599.6	503.0	109.5	(6.6)	0.2	(6.1)	19.3	2.3	17.0
1990	\$ 663.4	\$ 136.0	\$ 22.5	\$ 383.4	\$ 10.0	\$ 111.4	\$ 660.8	\$ 545.8	\$ 127.8	\$ (6.3)	\$ 0.2	\$ (6.3)	\$ 2.6	\$ 2.0	\$ 0.7
1991	716.0	145.3	23.6	403.8	11.6	131.6	723.8	576.1	156.6	(2.1)	0.2	(6.6)	(7.8)	2.4	(10.2)
1992	772.2	156.4	24.4	429.2	13.1	149.1	777.2	601.6	180.1	2.8	0.2	(7.2)	(4.9)	3.1	(8.1)
1993	823.2	164.7	26.9	454.8	14.1	162.6	821.7	629.5	195.4	5.6	0.2	(8.6)	1.5	4.2	(2.7)
1994	873.8	174.8	30.0	480.1	14.5	174.5	865.2	662.6	206.9	4.4	0.2	(8.5)	8.6	4.6	4.0
1995	\$ 917.9	\$ 186.5	\$ 31.7	\$ 501.6	\$ 13.6	\$ 184.5	\$ 902.5	\$ 694.7	\$ 217.8	\$ 0.5	\$ 0.3	\$ (10.2)	\$ 15.3	\$ 4.0	\$ 11.4
1996	960.4	199.6	33.0	524.9	12.5	190.4	939.0	726.5	224.3	0.9	0.3	(12.5)	21.4	2.7	18.7
1997	1,011.3	216.9	34.2	552.5	10.8	196.8	980.3	766.4	227.5	(0.9)	0.3	(12.4)	31.0	1.1	29.9
1998	1,072.3	234.9	35.1	583.1	10.0	209.1	1,030.6	808.4	234.1	(0.6)	0.4	(10.9)	41.7	0.4	41.3
1999	1,142.7	249.7	36.6	617.5	9.6	229.3	1,092.7	855.0	252.0	(3.0)	0.4	(11.0)	50.0	(0.4)	50.4
2000	\$ 1,222.6	\$ 278.7	\$ 36.8	\$ 651.5	\$ 10.0	\$ 245.6	\$ 1,189.8	\$ 929.0	\$ 270.7	\$ (0.3)	\$ 0.4	\$ (9.2)	\$ 32.8	\$ (0.3)	\$ 33.1
2001	1,261.3	281.2	29.1	664.4	9.2	277.4	1,292.6	993.7	304.4	(2.1)	0.4	(3.1)	(31.3)	(0.1)	(32.1)
2002	1,304.5	266.1	33.5	689.8	9.4	305.7	1,356.4	1,034.5	335.6	(2.0)	0.5	(11.2)	(52.0)	(0.1)	(52.0)
2003	1,552.7	226.4	37.2	700.6	13.8	339.0	1,634.7	1,045.6	362.3	(0.6)	2.2	0.3	(82.0)	3.4	(4.0)

Source: National Income and Product Accounts (NIPA), Department of Commerce, Bureau of Economic Analysis.

## D7. State and Local Receipts and Expenditures (NIPA Basis), Percentages Selected Calendar Years 1929 – 2003

Year	Total Receipts	Source					Total Expenditures	Function							
		Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus	Surplus or deficit (-)	Social insurance fund	Other
1929	100.0%	12.9%	1.4%	84.3%	0.0%	1.4%	100.0%	92.7%	1.8%	7.3%	—	(1.8)%	27.3%	0.0%	27.3%
1930	100.0	11.1	1.4	86.1	0.0	1.4	100.0	89.8	3.4	8.5	—	(1.7)	22.0	0.0	22.0
1931	100.0	9.9	1.4	84.5	0.0	4.2	100.0	87.1	4.8	8.1	—	(1.6)	14.5	0.0	14.5
1932	100.0	10.4	1.5	88.1	0.0	1.5	100.0	85.2	6.6	9.8	—	(1.6)	9.8	0.0	9.8
1933	100.0	9.1	1.5	83.3	0.0	7.6	100.0	81.0	9.5	9.5	—	(1.6)	4.8	0.0	4.8
1934	100.0	7.5	1.3	71.3	0.0	20.0	100.0	80.9	11.8	8.8	—	(1.5)	17.6	0.0	17.6
1935	100.0%	8.1%	1.2%	69.8%	0.0%	19.8%	100.0%	81.1%	13.5%	8.1%	—	(2.7)%	14.9%	0.0%	14.9%
1936	100.0	8.6	2.5	79.0	0.0	8.6	100.0	81.0	12.1	10.3	—	(3.4)	39.7	0.0	39.7
1937	100.0	9.5	2.4	81.0	0.0	8.3	100.0	80.0	13.8	7.7	—	(3.1)	30.8	0.0	30.8
1938	100.0	9.3	1.2	81.4	0.0	8.1	100.0	78.8	16.7	7.6	—	(3.0)	28.8	0.0	28.8
1939	100.0	9.0	2.2	79.8	0.0	10.1	100.0	79.7	15.9	7.2	—	(2.9)	29.0	0.0	29.0
1940	100.0%	9.8%	2.2%	80.4%	0.0%	7.6%	100.0%	80.8%	15.1%	6.8%	—	(4.1)%	26.0%	0.0%	26.0%
1941	100.0	9.4	3.1	81.3	0.0	6.3	100.0	83.1	14.3	6.5	—	(3.9)	24.7	0.0	24.7
1942	100.0	9.2	4.1	79.6	0.0	8.2	100.0	86.7	12.0	6.0	—	(3.6)	18.1	0.0	18.1
1943	100.0	8.9	5.0	77.2	0.0	8.9	100.0	88.4	11.6	4.7	—	(4.7)	16.3	0.0	16.3
1944	100.0	9.7	4.9	77.7	0.0	8.7	100.0	88.6	11.4	4.5	—	(4.5)	17.0	0.0	17.0
1945	100.0%	9.3%	4.7%	78.5%	0.0%	7.5%	100.0%	89.1%	12.0%	3.3%	—	(5.4)%	17.4%	0.0%	17.4%
1946	100.0	9.2	4.2	77.5	1.7	8.3	100.0	87.7	14.2	2.8	—	(3.8)	13.2	0.9	13.2
1947	100.0	8.4	4.2	74.8	1.4	11.2	100.0	85.3	15.5	1.6	—	(3.1)	10.9	0.8	10.1
1948	100.0	9.3	4.3	75.3	1.2	10.5	100.0	83.3	18.0	1.3	—	(2.0)	8.0	0.7	7.3
1949	100.0	9.6	3.4	75.1	1.1	10.7	100.0	84.7	16.6	1.2	—	(2.5)	8.6	0.6	8.6

*Continued*

**D7. State and Local Receipts and Expenditures (NIPA Basis), Percentages (continued)**  
**Selected Calendar Years 1929 – 2003**

Year	Total Receipts	Source					Total Expenditures	Function							
		Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus	Surplus or deficit (-)	Social insurance fund	Other
1950	100.0%	9.3%	4.1%	75.6%	1.0%	9.8%	100.0%	83.9%	17.8%	1.1%	—	(2.2)%	7.2%	0.6%	6.7%
1951	100.0	9.9	4.2	75.0	0.9	9.4	100.0	87.6	14.0	1.1	—	(2.7)	13.4	0.5	12.9
1952	100.0	9.6	3.5	76.0	1.3	9.6	100.0	87.0	14.5	1.0	—	(2.5)	14.5	0.5	14.0
1953	100.0	9.8	3.3	76.4	1.2	9.3	100.0	87.3	14.2	0.9	—	(2.8)	16.0	0.5	15.6
1954	100.0	10.0	3.1	76.8	1.2	8.9	100.0	88.1	13.7	1.3	—	(3.1)	14.1	0.4	13.7
1955	100.0%	10.3%	3.6%	76.9%	1.1%	8.5%	100.0%	88.7%	13.4%	1.6%	—	(3.2)%	13.8%	0.4%	13.4%
1956	100.0	10.3	3.2	76.8	1.3	8.1	100.0	89.1	12.4	1.5	—	(3.4)	16.1	0.4	15.7
1957	100.0	10.4	3.0	76.5	1.2	8.6	100.0	88.8	12.2	1.7	—	(3.1)	13.9	0.3	13.6
1958	100.0	10.4	2.8	76.4	1.1	9.3	100.0	88.4	12.2	1.8	—	(2.7)	8.5	0.0	8.2
1959	100.0	10.8	3.1	75.3	1.0	9.8	100.0	88.6	12.3	2.0	—	(3.1)	10.8	0.0	10.5
1960	100.0%	11.1%	2.8%	75.5%	1.2%	9.4%	100.0%	89.2%	12.1%	2.1%	—	(3.1)%	11.3%	0.0%	11.3%
1961	100.0	11.1	2.8	74.9	1.1	9.8	100.0	88.9	12.0	2.4	—	(3.1)	10.3	0.0	10.3
1962	100.0	11.5	3.0	74.4	1.0	10.1	100.0	88.5	11.9	2.5	—	(3.1)	11.7	0.0	11.7
1963	100.0	11.4	3.2	73.8	1.1	10.5	100.0	88.9	11.9	2.5	—	(3.4)	11.9	0.0	11.9
1964	100.0	11.6	3.1	72.9	1.2	11.1	100.0	89.0	11.9	2.3	—	(3.1)	12.3	0.0	12.1
1965	100.0%	11.5%	3.2%	72.8%	1.3%	11.4%	100.0%	89.4%	11.8%	1.9%	—	(3.0)%	11.4%	0.2%	11.3%
1966	100.0	12.2	3.1	69.5	1.1	14.1	100.0	89.0	11.9	1.6	—	(2.5)	12.1	0.2	11.9
1967	100.0	12.3	3.3	68.3	1.1	14.8	100.0	87.9	12.8	1.4	—	(2.1)	9.7	0.1	9.5
1968	100.0	13.2	3.7	67.9	1.0	14.2	100.0	86.6	13.9	1.2	0.0	(1.8)	9.1	0.1	8.9
1969	100.0	14.0	3.6	66.9	1.0	14.5	100.0	86.4	14.2	0.9	0.0	(1.5)	8.6	0.2	8.4
1970	100.0%	13.7%	3.2%	65.3%	1.0%	16.8%	100.0%	85.6%	15.0%	0.8%	0.0%	(1.4)%	6.6%	0.2%	6.4%
1971	100.0	13.5	3.3	64.3	0.9	17.9	100.0	84.1	15.7	1.4	0.0	(1.1)	5.2	0.2	5.0
1972	100.0	15.0	3.5	59.9	0.9	20.8	100.0	83.2	16.1	1.7	0.0	(1.1)	11.4	0.2	11.2
1973	100.0	14.8	3.6	59.7	0.9	20.9	100.0	84.1	16.0	0.9	0.0	(0.9)	10.4	0.2	10.2
1974	100.0	15.0	3.8	60.1	1.0	20.3	100.0	85.4	15.0	0.1	0.0	(0.5)	5.5	0.2	5.3

*Continued*

**D7. State and Local Receipts and Expenditures (NIPA Basis), Percentages (continued)**  
**Selected Calendar Years 1929 – 2003**

Year	Total Receipts	Source					Total Expenditures	Function							
		Personal tax and nontax receipts	Corporate profits tax accruals	Indirect business tax & nontax accruals	Contributions for social insurance	Federal grants-in-aid		Consumption Expenditures	Transfer payments to persons	Net interest paid	Less: Dividends received by government	Subsidies less government enterprise surplus	Surplus or deficit (-)	Social insurance fund	Other
1975	100.0%	14.8%	3.7%	58.0%	0.9%	22.6%	100.0%	83.9%	15.6%	0.7%	0.0%	(0.1)%	1.2%	0.3%	1.0%
1976	100.0	15.2	4.3	56.9	1.0	22.6	100.0	82.9	15.7	1.5	0.0	(0.1)	3.4	0.3	3.1
1977	100.0	15.6	4.6	56.1	1.1	22.7	100.0	83.1	15.7	1.3	0.0	0.0	5.5	0.4	5.1
1978	100.0	16.2	4.4	54.3	1.2	23.9	100.0	83.8	16.0	0.3	0.0	0.0	7.3	0.6	6.7
1979	100.0	16.6	4.7	54.5	1.3	22.8	100.0	84.6	15.9	(0.8)	0.0	0.2	4.7	0.6	4.1
1980	100.0%	17.0%	4.6%	54.4%	1.1%	22.8%	100.0%	84.6%	16.6%	(1.8)%	0.0%	0.5%	2.9%	0.4%	2.4%
1981	100.0	17.6	4.5	55.7	1.1	21.1	100.0	84.5	16.9	(2.2)	0.0	0.8	2.2	0.4	1.8
1982	100.0	18.3	3.9	57.4	1.1	19.3	100.0	84.6	16.9	(2.0)	0.1	0.6	(0.6)	0.3	(1.0)
1983	100.0	18.8	4.1	57.8	1.0	18.3	100.0	83.9	17.3	(1.3)	0.1	0.2	1.2	0.3	0.9
1984	100.0	19.4	4.3	57.6	1.1	17.6	100.0	84.7	17.3	(1.6)	0.0	(0.3)	5.8	0.3	5.4
1985	100.0%	19.5%	4.3%	58.0%	1.0%	17.2%	100.0%	85.1%	17.3%	(1.8)%	0.0%	(0.6)%	5.0%	0.3%	4.7%
1986	100.0	19.4	4.5	57.7	1.2	17.2	100.0	84.3	17.3	(1.1)	0.0	(0.5)	4.3	0.4	3.9
1987	100.0	20.2	4.5	58.3	1.3	15.7	100.0	83.8	17.3	(0.6)	0.0	(0.5)	2.3	0.4	1.9
1988	100.0	19.9	4.5	58.2	1.5	16.0	100.0	83.8	17.7	(0.7)	0.0	(0.8)	2.8	0.4	2.3
1989	100.0	20.8	3.9	57.9	1.5	15.9	100.0	83.9	18.3	(1.1)	0.0	(1.0)	3.2	0.4	2.8
1990	100.0%	20.5%	3.4%	57.8%	1.5%	16.8%	100.0%	82.6%	19.3%	(1.0)%	0.0%	(1.0)%	0.4%	0.3%	0.1%
1991	100.0	20.3	3.3	56.4	1.6	18.4	100.0	79.6	21.6	(0.3)	0.0	(0.9)	(1.1)	0.3	(1.4)
1992	100.0	20.3	3.2	55.6	1.7	19.3	100.0	77.4	23.2	0.4	0.0	(0.9)	(0.6)	0.4	(1.0)
1993	100.0	20.0	3.3	55.2	1.7	19.8	100.0	76.6	23.8	0.7	0.0	(1.0)	0.2	0.5	(0.3)
1994	100.0	20.0	3.4	54.9	1.7	20.0	100.0	76.6	23.9	0.5	0.0	(1.0)	1.0	0.5	0.5
1995	100.0%	20.3%	3.5%	54.6%	1.5%	20.1%	100.0%	77.0%	24.1%	0.1%	0.0%	(1.1)%	1.7%	0.4%	1.3%
1996	100.0	20.8	3.4	54.7	1.3	19.8	100.0	77.4	23.9	0.1	0.0	(1.3)	2.3	0.3	2.0
1997	100.0	21.4	3.4	54.6	1.1	19.5	100.0	78.2	23.2	(0.1)	0.0	(1.3)	3.2	0.1	3.1
1998	100.0	21.9	3.3	54.4	0.9	19.5	100.0	78.4	22.7	(0.1)	0.0	(1.1)	4.0	0.0	4.0
1999	100.0	21.9	3.2	54.0	0.8	20.1	100.0	78.2	23.1	(0.3)	0.0	(1.0)	4.6	0.0	4.6
2000	100.0%	22.8%	3.0%	53.3%	0.8%	20.1%	100.0%	76.9%	22.8%	(0.3)%	0.0%	(0.8)%	2.8%	0.0%	2.8%
2001	100.0	22.3	2.3	52.7	0.7	22.0	100.0	76.9	23.5	(0.2)	0.0	(0.2)	(2.4)	0.0	(2.5)
2002	100.0	20.4	2.6	52.9	0.7	23.4	100.0	76.3	24.7	(0.1)	0.0	(0.8)	(3.8)	0.0	(3.8)
2003	100.0	14.6	2.4	45.1	0.9	21.8	100.0	64.0	22.2	0.0	0.1	0.0	(5.0)	0.2	(0.2)

Source: National Income and Product Accounts (NIPA), Department of Commerce, Bureau of Economic Analysis.

## D8. State and Local Expenditures by Function

### Selected Fiscal Years 1902 – 2002

(\$Millions)

Year	Total	Public Education	Highways	Welfare	Health & Hospitals	Police & Fire Protection	Admini- stration (a)	Insurance Trust (b)	Utility & Liquor Store (c)	Other (d)
1902	\$ 1,095	\$ 255	\$ 175	\$ 37	\$ 60	\$ 90	\$ 141	—	\$ 82	\$ 255
1913	2,257	577	419	52	108	165	211	7	186	532
1922	5,652	1,705	1,294	119	258	348	313	75	359	1,181
1927	7,810	2,235	1,809	151	355	473	412	109	491	1,775
1932	\$ 8,403	\$ 2,311	\$ 1,741	\$ 444	\$ 456	\$ 528	\$ 470	\$ 120	\$ 518	\$ 1,815
1934	7,842	1,831	1,509	889	418	480	432	133	528	1,622
1936	8,501	2,177	1,425	827	467	519	500	156	701	1,729
1938	9,988	2,491	1,650	1,069	551	590	542	383	848	1,864
1940	\$ 11,240	\$ 2,638	\$ 1,573	\$ 1,156	\$ 609	\$ 600	\$ 561	\$ 687	\$ 1,324	\$ 2,092
1942	10,914	2,586	1,490	1,225	591	630	578	617	1,106	2,091
1944	10,499	2,793	1,200	1,133	656	665	599	354	1,281	1,818
1946	14,067	3,356	1,672	1,409	818	773	703	1,306	1,733	2,297
1948	21,260	5,379	3,036	2,099	1,229	1,050	880	1,197	2,379	4,011
1950	\$ 27,905	\$ 7,177	\$ 3,803	\$ 2,940	\$ 1,748	\$ 1,264	\$ 1,041	\$ 2,379	\$ 2,739	\$ 4,814
1952	30,863	8,318	4,650	2,788	2,185	1,525	1,193	1,698	3,067	5,439
1954	36,607	10,557	5,527	3,060	2,409	1,783	1,375	2,423	3,482	5,991
1956	43,152	13,220	6,953	3,139	2,772	2,067	1,560	2,376	4,065	7,000
1958	53,712	15,919	8,567	3,818	3,462	2,483	1,843	4,168	4,693	8,759
1960	\$ 60,999	\$ 18,719	\$ 9,428	\$ 4,404	\$ 3,794	\$ 2,852	\$ 2,113	\$ 4,031	\$ 5,088	\$ 10,570
1961	67,023	20,574	9,844	4,720	4,086	3,104	2,237	5,299	5,523	11,636
1962	70,547	22,216	10,357	5,084	4,342	3,254	2,338	4,888	5,453	12,615
1963	74,698	23,729	11,150	5,420	4,638	3,398	2,439	4,987	5,736	13,201
1964	80,579	26,286	11,664	5,766	4,910	3,588	2,567	5,094	6,184	14,520
1965	\$ 86,686	\$ 28,563	\$ 12,221	\$ 6,315	\$ 5,361	\$ 3,855	\$ 2,773	\$ 4,950	\$ 7,058	\$ 15,590
1966	94,906	33,287	12,770	6,757	5,910	4,152	2,974	4,782	7,282	16,992
1967	105,978	37,919	13,932	8,218	6,640	4,548	3,313	5,278	7,350	18,780
1968	116,234	41,158	14,481	9,857	7,546	5,033	3,647	5,653	8,170	20,689
1969	131,600	47,238	15,417	12,110	8,520	5,694	4,105	6,053	8,820	23,643
1970	\$ 148,052	\$ 52,718	\$ 16,427	\$ 14,679	\$ 9,669	\$ 6,518	\$ 5,451	\$ 7,263	\$ 9,447	\$ 25,880
1971	170,766	59,413	18,095	18,226	11,205	7,531	6,243	9,793	10,300	29,960
1972	190,496	65,814	19,021	21,117	13,023	8,584	7,056	10,548	11,398	33,935
1973	205,466	69,714	18,615	23,582	13,844	9,584	7,934	11,074	13,035	38,084
1974	226,032	75,833	19,946	25,085	15,945	10,326	8,844	12,667	14,406	42,980
1975	\$ 269,215	\$ 87,858	\$ 22,528	\$ 28,155	\$ 18,846	\$ 12,048	\$ 10,154	\$ 21,209	\$ 17,285	\$ 51,132
1976	304,228	97,216	23,907	32,604	20,686	13,429	11,247	27,954	19,542	57,643
1977	324,554	102,780	23,058	35,905	23,039	14,857	12,453	26,149	24,190	62,123
1978	346,786	110,758	24,609	39,140	24,951	16,108	16,618	23,526	26,277	64,799
1979	381,867	119,448	28,440	41,898	28,218	17,354	18,448	23,504	30,845	73,712
1980	\$ 434,073	\$ 133,211	\$ 33,311	\$ 47,288	\$ 32,174	\$ 19,212	\$ 20,443	\$ 28,796	\$ 36,190	\$ 83,448
1981	487,048	145,784	34,603	54,121	36,101	21,283	20,001	36,583	43,016	95,556
1982	522,760	154,573	34,545	58,050	40,259	23,387	22,224	39,466	47,971	102,285
1983	566,567	163,876	36,655	60,484	44,118	25,516	24,508	47,335	52,811	111,264
1984	600,222	176,108	39,419	66,414	46,330	27,464	26,355	40,153	55,062	122,917
1985	\$ 657,888	\$ 192,686	\$ 44,989	\$ 71,479	\$ 49,581	\$ 29,873	\$ 28,890	\$ 44,191	\$ 59,798	\$ 136,401
1986	717,430	210,819	49,368	75,868	53,508	32,272	31,803	46,538	65,297	151,957
1987	775,318	226,658	52,199	82,520	56,972	35,594	34,896	50,815	68,440	167,224
1988	826,849	242,683	55,621	89,090	61,940	38,030	37,419	51,879	70,048	180,139
1989	890,863	263,898	58,105	97,879	67,757	39,703	40,923	54,994	73,510	194,094
1990	\$ 975,940	\$ 288,148	\$ 61,057	\$ 110,518	\$ 74,635	\$ 43,763	\$ 44,836	\$ 63,321	\$ 77,801	\$ 211,861
1991	1,063,270	309,302	64,937	130,402	81,110	46,568	48,461	74,159	81,004	227,327
1992	1,146,853	326,275	66,689	154,642	88,112	48,903	50,334	90,276	84,361	237,261
1993	1,207,125	342,595	68,134	167,046	94,651	51,943	52,402	98,908	84,361	247,085
1994	1,260,642	353,287	72,067	179,829	100,430	54,768	55,715	95,462	91,163	257,921
1995	\$ 1,347,763	\$ 378,273	\$ 77,109	\$ 193,110	\$ 105,946	\$ 58,064	\$ 60,018	\$ 107,340	\$ 94,235	\$ 273,668
1996	1,397,634	398,859	79,092	193,480	110,813	62,392	62,145	108,751	95,608	286,495
1997	1,460,749	419,053	82,062	199,973	110,332	67,026	66,644	110,363	99,087	306,209
1998	1,529,308	450,365	87,214	204,640	114,024	70,744	70,727	108,400	102,865	320,328
1999	1,625,939	483,259	93,018	215,190	119,361	74,629	76,699	115,172	108,398	340,213
2000	\$ 1,746,943	\$ 521,612	\$ 101,336	\$ 233,350	\$ 127,342	\$ 79,900	\$ 81,659	\$ 125,230	\$ 114,916	\$ 361,597
2001	1,899,150	563,572	107,235	257,380	134,010	84,554	85,909	139,542	133,544	367,443
2002	2,047,694	594,590	115,467	279,597	146,379	90,469	92,790	169,671	142,966	402,352

Note: Duplicative intergovernmental transactions are excluded.

(a) Includes financial, judicial and legal, general public building and other governmental administration.

(b) Includes employee retirement, unemployment compensation, workers compensation and other social programs.

(c) Includes utility capital outlay, water supply, electric power, gas supply, transit, and liquor store.

(d) Includes interest, sewerage, utilities and other categories.

Source: Department of Commerce, Bureau of the Census.

**D9. State and Local Expenditures by Function by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Public Education	Highways	Welfare	Health & Hospitals	Police & Fire Protection	Admini- stration (a)	Insurance Trust (b)	Utility & Liquor Store (c)	Other (d)
<b>Total</b>	<b>\$2,047,694,064</b>	<b>\$594,590,671</b>	<b>\$115,467,455</b>	<b>\$279,597,571</b>	<b>\$146,379,196</b>	<b>\$90,469,886</b>	<b>\$92,790,336</b>	<b>\$169,671,813</b>	<b>\$142,966,174</b>	<b>\$402,352,472</b>
Alabama	\$ 28,531,813	\$ 8,320,322	\$ 1,668,359	\$ 4,161,953	\$ 4082184	\$ 989007	\$ 955365	\$ 1,766,217	\$ 2159955	\$ 5113389
Alaska	9,397,434	2,106,699	915,583	1,034,937	262,939	349,691	522,766	664,672	289,524	3,308,359
Arizona	31,308,193	8,796,455	1,913,494	3,286,119	1,209,248	1,743,959	1,643,724	1,933,812	4,121,910	6,257,375
Arkansas	14,570,252	4,783,305	1,306,857	2,592,774	915,247	551,076	671,653	908,232	594,131	2,578,722
California	292,412,346	76,827,021	11,466,787	35,559,242	20,961,203	14,317,133	15,639,927	26,107,241	27,942,845	51,154,131
Colorado	\$ 31,890,729	\$ 9,011,024	\$ 2,835,771	\$ 2,823,132	\$ 2,040,442	\$ 1,495,967	\$ 1,461,205	\$ 2,408,824	\$ 2,379,709	\$ 7,928,177
Connecticut	27,591,660	7,852,255	1,224,253	3,471,835	1,903,074	1,172,000	1,358,143	2,564,170	828,538	6,945,814
Delaware	5,947,349	1,936,589	464,489	659,394	326,640	214,569	408,318	367,789	221,779	1,314,597
Florida	99,307,092	25,795,182	6,720,484	12,500,047	7,491,046	6,249,039	4,886,114	5,035,414	7,189,737	23,570,067
Georgia	52,310,112	17,365,657	2,938,867	6,159,345	4,832,089	2,191,008	2,400,450	3,115,447	4,243,767	9,814,815
Hawaii	\$ 9,402,041	\$ 2,257,427	\$ 418,807	\$ 1,141,298	\$ 651,724	\$ 358,186	\$ 528,814	\$ 761,906	\$ 336,446	\$ 2,923,097
Idaho	7,564,676	2,422,610	618,379	1,034,938	605,458	322,705	418,748	559,427	201,524	1,425,065
Illinois	87,401,714	25,952,978	5,675,903	9,861,010	5,198,932	4,584,325	4,148,432	8,737,499	4,842,381	19,732,048
Indiana	36,302,403	12,192,513	2,031,064	5,312,531	2,876,148	1,397,964	1,905,855	1,723,255	1,782,711	7,048,973
Iowa	19,293,784	6,467,435	1,761,868	2,682,250	1,885,728	619,356	838,053	1,220,191	844,899	3,521,512
Kansas	\$ 16,718,097	\$ 5,501,024	\$ 1,527,797	\$ 2,002,848	\$ 1,230,900	\$ 666,667	\$ 943,317	\$ 1,007,510	\$ 834,531	\$ 3,362,846
Kentucky	24,839,062	6,877,749	1,951,580	4,816,404	1,445,472	808,596	1,010,608	2,059,274	1,189,133	5,097,253
Louisiana	27,663,705	7,994,460	1,530,557	3,362,348	3,620,895	1,248,746	1,401,113	2,301,135	1,045,855	4,900,075
Maine	8,677,113	2,491,164	617,666	1,791,700	499,980	265,185	423,684	538,474	154,279	1,839,032
Maryland	35,576,810	12,141,950	1,855,204	4,737,003	1,490,133	1,858,063	1,645,260	2,676,166	1,104,260	7,481,409
Massachusetts	\$ 51,146,058	\$ 13,443,047	\$ 3,257,124	\$ 5,731,241	\$ 3,174,225	\$ 2,289,716	\$ 2,053,295	\$ 5,123,569	\$ 3,495,034	\$ 13,338,117
Michigan	69,533,498	23,745,486	3,218,787	9,837,380	5,346,604	2,657,129	2,860,219	5,973,380	2,777,575	11,417,633
Minnesota	40,515,667	11,266,335	2,680,526	7,473,369	1,965,088	1,284,007	1,743,816	3,573,249	2,009,360	8,738,538
Mississippi	17,284,802	5,100,683	1,236,270	3,236,353	2,140,241	633,924	634,059	1,140,099	760,537	2,517,239
Missouri	33,036,367	10,556,277	2,472,576	5,519,734	2433208	1494186	1302526	2,470,109	1,517,982	5,293,960

*Continued*



**D9. State and Local Expenditures by Function by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Public Education	Highways	Welfare	Health & Hospitals	Police & Fire Protection	Admini- stration (a)	Insurance Trust (b)	Utility & Liquor Store (c)	Other (d)
Montana	\$ 5,616,294	\$ 1,792,025	\$ 542,499	\$ 670,968	\$ 378,089	\$ 212,299	\$ 334,663	\$ 442,388	\$ 121,997	\$ 1,283,079
Nebraska	12,492,121	3,797,037	923,818	1,702,873	606,705	393,886	434,934	426,352	2,306,338	2,108,810
Nevada	13,970,658	3,678,635	1,270,988	1,120,376	922,658	935,161	910,112	937,172	1,259,780	2,999,630
New Hampshire	7,065,915	2,439,260	504,318	1,029,934	183,555	330,842	360,573	368,470	354,430	1,471,397
New Jersey	64,289,465	20,543,653	2,963,354	6,608,168	2,736,284	3,119,782	2,801,428	6,799,383	3,023,574	15,292,461
New Mexico	\$ 12,688,548	\$ 4,175,592	\$ 1,143,390	\$ 2,076,797	\$ 829,065	\$ 556,015	\$ 625,948	\$ 870,390	\$ 382,165	\$ 2,025,988
New York	198,535,830	47,723,251	7,077,699	32,503,209	13,008,201	9,171,773	7,469,590	19,513,584	17,282,488	41,165,088
North Carolina	51,838,538	15,261,615	3,016,822	7,657,145	6,087,426	2,077,095	1,743,687	3,605,339	3,693,238	8,975,809
North Dakota	4,190,494	1,311,273	460,570	663,785	103,688	103,346	179,829	214,920	89,419	1,219,566
Ohio	79,971,645	23,623,234	4,091,925	12,278,304	5,453,599	3,615,823	4,651,193	10,012,587	2,908,817	13,634,363
Oklahoma	\$ 20,776,022	\$ 6,903,663	\$ 1,543,648	\$ 3,191,774	\$ 1,305,311	\$ 863,925	\$ 865,315	\$ 1,492,083	\$ 1,088,021	\$ 3,772,165
Oregon	27,731,191	7,542,824	1,196,657	4,045,141	2,193,619	1,148,324	1,589,863	3,074,369	1,667,047	4,615,601
Pennsylvania	86,261,928	24,295,573	5,290,164	14,486,426	5,152,903	2,929,926	3,423,277	8,053,518	4,538,528	17,297,948
Rhode Island	7,928,022	2,180,271	331,262	1,666,668	298,807	428,271	372,058	921,099	218,023	1,383,465
South Carolina	28,105,735	8,379,856	1,490,645	4,373,722	3,143,308	954,025	1,291,033	2,008,689	2,277,097	4,396,588
South Dakota	\$ 4,275,780	\$ 1,360,120	\$ 580,209	\$ 604,844	\$ 170,705	\$ 141,859	\$ 199,234	\$ 226,668	\$ 164,436	\$ 1,052,604
Tennessee	36,638,052	9,467,645	1,773,129	6,458,267	3,300,245	1,400,027	1,246,620	1,877,462	5,808,134	5,389,717
Texas	129,873,711	45,702,517	7,527,039	14,903,225	10,104,282	5,223,968	4,509,362	9,162,750	9,107,100	23,054,134
Utah	15,523,271	5,196,240	1,017,172	1,595,137	858,478	587,621	914,972	866,014	1,796,280	2,856,155
Vermont	4,218,112	1,460,238	362,207	756,815	87,521	127,278	254,568	179,190	224,039	771,870
Virginia	\$ 43,687,513	\$ 15,148,890	\$ 3,101,713	\$ 4,673,802	\$ 3,183,945	\$ 1,932,208	\$ 2,251,321	\$ 2,580,823	\$ 1,837,613	\$ 8,027,797
Washington	50,431,244	12,865,672	2,376,131	6,198,479	4,012,988	1,754,831	1,742,218	4,999,071	6,775,031	9,247,390
West Virginia	11,929,874	3,518,821	1,040,560	2,139,275	516,240	252,786	636,052	1,820,752	261,006	2,002,379
Wisconsin	39,261,792	12,564,896	2,986,139	5,559,624	2,081,544	1,761,684	1,550,703	4,019,479	1,238,910	7,945,854
Wyoming	4,337,409	1,277,482	477,110	381,266	516,316	163,827	243,475	299,402	184,549	948,747
District of Columbia	\$ 7,832,123	\$ 1,174,741	\$ 69,235	\$ 1,462,362	\$ 554,866	\$ 521,100	\$ 382,844	\$ 162,798	\$ 1,489,712	\$ 2,141,991

Note: Duplicative intergovernmental transactions are excluded.

(a) Includes financial, judicial and legal, general public building and other governmental administration.

(b) Includes employee retirement, unemployment compensation, workers compensation and other social programs.

(c) Includes utility capital outlay, water supply, electric power, gas supply, transit, and liquor store.

(d) Includes interest, sewerage, utilities and other categories.

Note: The Bureau of the Census will not be releasing 2001 state by state data.

Source: Department of Commerce, Bureau of the Census.

**D10. State and Local Expenditures by Character**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total Direct	Current Operation	Capital Outlay	Assistance & Subsidies	Interest on Debt	Insurance Trust
1902	\$ 1,095	\$ 796	\$ 205	\$ 15	\$ 79	—
1913	2,257	1,505	548	24	173	\$ 7
1922	5,652	3,477	1,518	152	430	75
1927	7,810	4,590	2,356	93	662	109
1932	\$ 8,403	\$ 5,179	\$ 1,876	\$ 388	\$ 840	\$ 120
1934	7,842	4,650	1,407	815	837	133
1936	8,501	5,228	1,524	752	841	156
1938	9,988	5,969	1,858	994	784	383
1940	\$ 11,240	\$ 6,176	\$ 2,515	\$ 1,075	\$ 787	\$ 687
1942	10,914	7,057	1,477	1,056	706	617
1944	10,499	7,848	709	952	635	354
1946	14,067	9,690	1,305	1,209	557	1,306
1948	21,260	13,415	3,725	2,381	543	1,197
1950	\$ 27,905	\$ 15,948	\$ 6,047	\$ 2,918	\$ 613	\$ 2,379
1952	30,863	18,533	7,436	2,472	724	1,698
1954	36,607	21,508	9,125	2,634	916	2,423
1956	43,152	25,528	11,407	2,620	1,220	2,376
1958	53,712	30,862	13,986	3,159	1,537	4,168
1960	\$ 60,999	\$ 36,318	\$ 15,104	\$ 3,518	\$ 2,028	\$ 4,031
1961	67,023	39,800	16,091	3,608	2,225	5,299
1962	70,547	42,736	16,791	3,708	2,424	4,888
1963	74,698	45,743	17,637	3,737	2,595	4,986
1964	80,579	49,687	19,087	3,885	2,826	5,094
1965	\$ 86,686	\$ 54,062	\$ 20,535	\$ 4,127	\$ 3,012	\$ 4,950
1966	94,906	60,212	22,330	4,315	3,268	4,782
1967	105,978	67,840	24,233	5,015	3,612	5,278
1968	116,234	75,311	25,731	5,649	3,889	5,653
1969	131,600	86,178	28,240	6,726	4,403	6,053
1970	\$ 148,052	\$ 97,915	\$ 29,650	\$ 8,090	\$ 5,123	\$ 7,273
1971	170,766	111,829	33,137	10,104	5,904	9,793
1972	190,496	126,825	34,627	11,549	6,947	10,548
1973	205,466	139,104	35,272	12,188	7,828	11,074
1974	225,691	154,810	38,084	11,290	8,840	12,667
1975	\$ 268,241	\$ 180,976	\$ 44,824	\$ 11,146	\$ 10,087	\$ 21,209
1976	303,047	204,387	46,531	12,494	11,681	27,954
1977	323,168	225,650	45,154	13,077	13,137	26,149
1978	345,313	249,222	44,769	13,753	14,044	23,525
1979	380,374	274,167	53,196	14,044	15,463	23,504
1980	\$ 432,327	\$ 307,811	\$ 62,894	\$ 15,222	\$ 17,604	\$ 28,797
1981	487,048	343,623	67,596	16,861	20,511	36,583
1982	522,760	373,633	66,414	17,365	24,088	39,466
1983	566,567	402,045	67,984	18,262	29,178	47,334
1984	600,222	433,576	70,638	19,694	34,439	40,153
1985	\$ 657,888	\$ 472,312	\$ 79,898	\$ 20,707	\$ 38,817	\$ 44,191
1986	717,430	511,378	90,449	22,588	44,370	46,538
1987	775,318	550,061	98,276	23,610	50,101	50,815
1988	826,849	591,261	104,320	23,928	52,803	51,879
1989	890,863	640,541	111,944	24,975	55,479	54,994
1990	\$ 975,940	\$ 700,131	\$ 123,102	\$ 27,227	\$ 58,914	\$ 63,321
1991	1,063,270	762,007	131,650	30,456	61,533	74,159
1992	1,146,853	781,361	134,703	32,957	64,898	90,276
1993	1,207,125	872,824	135,976	34,636	64,781	98,908
1994	1,260,642	927,899	137,501	35,295	64,484	95,462
1995	\$ 1,347,763	\$ 985,693	\$ 151,440	\$ 36,867	\$ 66,423	\$ 107,340
1996	1,393,714	1,021,155	158,911	36,154	68,743	108,751
1997	1,456,885	1,067,990	172,987	33,455	72,090	110,363
1998	1,525,762	1,129,257	181,871	31,636	74,597	108,400
1999	1,622,103	1,199,494	198,483	31,494	77,459	115,172
2000	\$ 1,742,914	\$ 1,288,746	\$ 217,063	\$ 31,375	\$ 80,499	\$ 125,230
2001	1,894,844	1,405,032	233,254	32,583	84,430	139,542
2002	2,043,306	1,497,390	256,011	33,281	86,951	169,671

Note: Duplicative intergovernmental transactions are excluded.

Source: Department of Commerce, Bureau of the Census.

**D11. State and Local Expenditures by Character and by State**  
**Fiscal Year 2002**  
(\$Thousands)

Year	Total Direct	Current Operation	Capital Outlay	Assistance & Subsidies	Interest on Debt	Insurance Trust
Total	\$ 2,043,306,581	\$ 1,497,390,002	\$ 256,011,087	\$ 33,281,814	\$ 86,951,865	\$ 169,671,813
Alabama	\$ 28,531,813	\$ 21,446,911	\$ 3,475,028	\$ 929,215	\$ 914,442	\$ 1,766,217
Alaska	9,397,434	6,657,294	1,456,176	157,835	461,457	664,672
Arizona	31,308,193	22,259,308	5,225,987	499,873	1,389,213	1,933,812
Arkansas	14,570,224	11,340,915	1,641,636	220,315	459,126	908,232
California	289,536,289	217,254,263	27,895,612	7,403,189	10,875,984	26,107,241
Colorado	\$ 31,887,179	\$ 22,679,026	\$ 5,172,558	\$ 199,360	\$ 1,427,411	\$ 2,408,824
Connecticut	27,591,660	20,151,685	2,973,307	442,708	1,459,790	2,564,170
Delaware	5,946,328	4,418,505	748,646	79,461	331,927	367,789
Florida	99,307,092	72,214,648	15,936,968	1,138,460	4,981,602	5,035,414
Georgia	52,310,112	38,020,444	8,650,412	816,236	1,707,573	3,115,447
Hawaii	\$ 9,387,811	\$ 6,783,055	\$ 1,123,561	\$ 141,698	\$ 577,591	\$ 761,906
Idaho	7,564,676	5,786,080	893,896	108,243	217,030	559,427
Illinois	87,398,432	60,544,079	12,644,803	1,312,210	4,159,841	8,737,499
Indiana	36,302,403	28,869,042	4,098,796	367,765	1,243,545	1,723,255
Iowa	19,251,492	14,639,298	2,701,114	277,284	413,605	1,220,191
Kansas	\$ 16,717,687	\$ 12,905,453	\$ 1,869,768	\$ 260,136	\$ 674,820	\$ 1,007,510
Kentucky	24,839,062	17,989,820	2,833,957	390,905	1,565,106	2,059,274
Louisiana	27,663,705	20,726,863	2,925,141	603,335	1,107,231	2,301,135
Maine	8,640,797	6,843,976	720,506	196,610	341,231	538,474
Maryland	35,576,810	26,543,349	4,268,147	664,227	1,424,921	2,676,166
Massachusetts	\$ 50,965,483	\$ 34,977,552	\$ 6,652,870	\$ 608,642	\$ 3,602,850	\$ 5,123,569
Michigan	69,473,895	52,390,916	7,891,438	698,143	2,520,018	5,973,380
Minnesota	40,515,667	28,974,667	5,537,297	843,806	1,586,648	3,573,249
Mississippi	17,284,802	13,655,144	1,785,671	170,082	533,806	1,140,099
Missouri	33,032,773	24,538,654	4,322,124	590,305	1,111,581	2,470,109
Montana	\$ 5,615,097	\$ 4,259,668	\$ 621,363	\$ 74,021	\$ 217,657	\$ 442,388
Nebraska	12,478,018	9,522,701	2,017,606	111,397	399,962	426,352
Nevada	13,963,320	9,670,189	2,449,630	86,852	819,477	937,172
New Hampshire	7,065,915	5,486,593	685,458	108,880	416,514	368,470
New Jersey	64,210,393	47,599,071	6,679,505	685,020	2,447,414	6,799,383
New Mexico	\$ 12,688,548	\$ 9,690,133	\$ 1,440,273	\$ 281,419	\$ 406,333	\$ 870,390
New York	155,541,158	139,869,695	25,411,627	2,969,560	10,161,364	19,513,584
North Carolina	51,838,538	39,414,631	6,103,371	951,129	1,764,068	3,605,339
North Dakota	4,190,494	3,185,284	599,496	34,589	156,205	214,920
Ohio	79,968,434	56,296,378	9,117,079	1,686,717	2,855,673	10,012,587
Oklahoma	\$ 20,734,465	\$ 15,946,922	\$ 2,448,776	\$ 189,985	\$ 656,699	\$ 1,492,083
Oregon	27,731,191	20,616,506	2,890,362	330,751	819,203	3,074,369
Pennsylvania	85,903,631	62,608,610	9,671,275	1,223,854	4,346,374	8,053,518
Rhode Island	7,900,072	5,893,755	554,737	200,020	330,461	921,099
South Carolina	28,105,735	20,704,823	3,529,848	428,518	1,433,857	2,008,689
South Dakota	\$ 4,275,780	\$ 3,156,182	\$ 665,514	\$ 47,127	\$ 180,289	\$ 226,668
Tennessee	36,638,052	29,398,119	3,775,980	490,588	1,095,903	1,877,462
Texas	129,873,711	93,229,667	19,972,955	1,405,392	6,102,947	9,162,750
Utah	15,522,935	11,408,650	2,334,296	254,522	659,453	866,014
Vermont	4,208,223	3,379,582	359,749	112,251	177,451	179,190
Virginia	\$ 43,685,361	\$ 33,140,719	\$ 5,576,115	\$ 547,926	\$ 1,839,778	\$ 2,580,823
Washington	50,419,821	34,845,835	7,376,925	1,002,888	2,195,102	4,999,071
West Virginia	11,929,874	8,378,143	1,097,915	165,317	467,747	1,820,752
Wisconsin	39,261,792	28,322,937	4,773,065	621,077	1,525,234	4,019,479
Wyoming	4,337,409	3,181,198	683,475	33,369	139,965	299,402
District of Columbia	\$ 7,832,123	\$ 5,573,064	\$ 1,729,273	\$ 118,602	\$ 248,386	\$ 162,798

(a) Duplicative intergovernmental transactions are excluded.

Note: The Bureau of the Census will not be releasing 2001 state by state data.

Source: Department of Commerce, Bureau of the Census.

## D12. State and Local Government Revenue by Source

### Selected Fiscal Years 1902 – 2002

(\$Millions)

Year	From Own Sources								
	Total	Intergovernmental (a)	General Revenue					Liquor Stores & Utility	Insurance Trust (c)
			Total	Taxes (b)	Charges and Miscellaneous	Charges and Miscellaneous	Charges and Miscellaneous		
1902	\$ 1,048	\$ 7	\$ 1,041	\$ 979	\$ 860	\$ 119	\$ 62	—	
1913	2,030	12	2,018	1,900	1,609	291	116	\$ 2	
1922	5,169	108	5,061	4,673	4,016	657	266	122	
1927	7,838	116	7,722	7,155	6,087	1,068	403	164	
1932	\$ 7,887	\$ 232	\$ 7,655	\$ 7,035	\$ 6,164	\$ 871	\$ 463	\$ 157	
1934	8,430	1,016	7,414	6,662	5,912	750	590	162	
1936	9,360	948	8,412	7,447	6,701	746	747	218	
1938	11,058	800	10,258	8,428	7,605	823	877	953	
1940	\$ 11,749	\$ 945	\$ 10,804	\$ 8,664	\$ 7,810	\$ 854	\$ 998	\$ 1,142	
1942	13,148	858	12,290	9,560	8,528	1,031	1,277	1,454	
1944	14,333	954	13,379	9,954	8,774	1,180	1,633	1,792	
1946	15,983	855	15,128	11,501	10,094	1,407	2,033	1,593	
1948	21,613	1,861	19,752	15,389	13,342	2,047	2,511	1,851	
1950	\$ 25,639	\$ 2,486	\$ 23,153	\$ 18,425	\$ 15,914	\$ 2,511	\$ 2,712	\$ 2,016	
1952	31,013	2,566	28,447	22,615	19,323	3,292	3,108	2,724	
1954	35,386	2,966	32,420	26,046	22,067	3,979	3,496	2,877	
1956	41,692	3,335	38,357	31,332	26,368	4,964	3,854	3,171	
1958	49,262	4,865	44,397	36,354	30,380	5,974	4,211	3,832	
1960	\$ 60,277	\$ 6,974	\$ 53,302	\$ 43,530	\$ 36,117	\$ 7,414	\$ 4,877	\$ 4,896	
1961	64,531	7,131	57,400	46,907	38,861	8,045	5,116	5,378	
1962	69,492	7,871	61,621	50,381	41,554	8,827	5,308	5,932	
1963	74,408	8,663	65,745	53,606	44,014	9,593	5,532	6,607	
1964	81,455	10,002	71,453	58,440	47,785	10,665	5,975	7,038	
1965	\$ 87,777	\$ 11,029	\$ 76,748	\$ 62,971	\$ 51,243	\$ 11,729	\$ 6,355	\$ 7,422	
1966	97,619	13,214	84,405	69,822	56,647	13,175	6,619	7,964	
1967	106,581	15,370	91,211	75,827	61,000	14,827	6,911	8,474	
1968	117,581	17,181	100,400	84,083	67,572	16,511	7,502	8,815	
1969	132,153	19,153	113,001	95,397	76,712	18,686	7,840	9,764	
1970	\$ 150,106	\$ 21,857	\$ 128,248	\$ 108,898	\$ 86,795	\$ 22,103	\$ 8,614	\$ 10,736	
1971	166,090	26,146	139,945	118,782	94,975	23,807	9,359	11,804	
1972	190,798	31,342	159,456	136,199	109,609	26,590	9,829	13,428	
1973	217,616	39,256	178,360	150,958	121,102	29,856	10,898	16,504	
1974	237,856	41,820	196,036	165,850	130,673	35,177	11,747	18,439	
1975	\$ 264,013	\$ 47,034	\$ 216,979	\$ 181,137	\$ 141,465	\$ 39,668	\$ 13,335	\$ 22,507	
1976	303,287	55,589	247,697	200,586	156,813	43,774	15,126	31,985	
1977	337,747	62,575	275,172	223,221	175,879	47,343	16,803	35,148	
1978	371,607	69,592	302,014	246,368	193,642	52,726	20,011	35,635	
1979	404,934	75,164	329,770	268,115	205,514	62,600	22,628	39,027	
1980	\$ 451,537	\$ 83,029	\$ 368,509	\$ 299,293	\$ 223,463	\$ 75,830	\$ 25,560	\$ 43,656	
1981	506,728	90,294	416,433	333,109	244,514	88,595	29,895	53,429	
1982	547,719	87,282	460,436	370,371	266,390	103,982	34,040	56,025	
1983	593,461	90,006	503,455	396,746	284,436	112,310	37,344	69,364	
1984	652,114	97,052	555,062	445,794	320,194	125,600	40,614	68,654	
1985	\$ 720,063	\$ 106,158	\$ 613,905	\$ 491,963	\$ 350,367	\$ 141,596	\$ 44,772	\$ 77,170	
1986	783,193	113,099	670,279	528,387	373,079	155,308	47,163	94,729	
1987	842,589	114,996	727,593	572,003	405,149	166,019	49,810	106,615	
1988	884,500	117,602	766,898	609,160	435,675	173,868	52,516	104,840	
1989	953,517	125,824	827,693	660,020	468,647	191,373	56,225	111,448	
1990	\$ 1,032,115	\$ 136,802	\$ 895,313	\$ 712,700	\$ 501,619	\$ 211,081	\$ 58,643	\$ 123,970	
1991	1,080,862	154,099	926,763	748,108	525,355	222,753	60,736	117,919	
1992	1,183,837	179,210	1,004,627	794,127	556,395	237,731	62,541	147,959	
1993	1,267,967	198,833	1,069,134	839,878	592,927	246,951	65,081	164,175	
1994	1,331,442	215,445	1,115,998	884,996	625,527	259,469	70,075	160,927	
1995	\$ 1,417,925	\$ 228,771	\$ 1,189,153	\$ 940,733	\$ 660,577	\$ 280,156	\$ 72,271	\$ 176,149	
1996	1,513,633	234,891	1,278,743	987,930	689,038	298,892	75,326	215,487	
1997	1,614,771	244,607	1,370,164	1,044,610	728,594	316,016	78,219	247,335	
1998	1,720,889	255,048	1,465,841	1,110,714	773,963	336,751	81,127	274,001	
1999	1,794,557	270,628	1,523,929	1,163,836	815,777	348,060	86,125	273,968	
2000	\$ 1,942,328	\$ 291,950	\$ 1,650,379	\$ 1,249,373	\$ 872,351	\$ 377,022	\$ 89,546	\$ 311,460	
2001	1,890,891	324,033	1,647,161	1,323,127	914,118	409,009	100,459	286,541	
2002	1,807,551	360,534	1,684,737	1,324,203	904,961	419,241	107,403	15,410	

(a) Federal grants and transfers, excluding duplication.

(b) Excludes unemployment compensation tax collections included in insurance trust revenue.

(c) Includes unemployment compensation, accident and sickness, workmen's compensation, retirement, and other programs.

Source: Department of Commerce, Bureau of the Census.

**D13. State and Local Revenues by Source by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	From Own Sources							
		Intergovernmental (a)	General Revenue					Liquor Stores	Insurance Trust
			Total	Total	Taxes (b)	Charges & Miscellaneous	Utility (c)		
<b>Total</b>	<b>\$1,807,551,078</b>	<b>\$360,534,307</b>	<b>\$1,684,737,700</b>	<b>\$1,324,203,393</b>	<b>\$904,961,664</b>	<b>\$419,241,729</b>	<b>\$102,338,244</b>	<b>\$5,065,107</b>	<b>\$15,410,027</b>
Alabama	\$ 24,739,824	\$ 6,263,380	\$ 23,740,987	\$ 17,477,607	\$ 9,718,827	\$ 7,758,780	\$ 1,977,783	\$ 160,622	\$ (1,139,568)
Alaska	6,992,884	1,789,266	7,208,865	5,419,599	2,069,908	3,349,691	224,373	384	(440,738)
Arizona	30,083,389	5,718,580	25,523,515	19,804,935	14,420,322	5,384,613	3,193,228	0	1,366,646
Arkansas	13,615,997	3,645,274	13,258,685	9,613,411	6,459,524	3,153,887	595,169	0	(237,857)
California	250,700,645	48,249,715	226,604,560	178,354,845	120,415,691	57,939,154	21,076,181	0	3,019,904
Colorado	\$ 25,656,651	\$ 4,268,690	\$ 26,041,096	\$ 21,772,406	\$ 13,900,024	\$ 7,872,382	\$ 1,755,265	\$ 0	\$ (2,139,710)
Connecticut	24,831,156	4,039,357	22,805,192	18,765,835	15,124,928	3,640,907	508,255	0	1,517,709
Delaware	5,972,101	959,029	5,600,035	4,641,006	2,687,098	1,953,908	170,383	0	201,683
Florida	92,630,871	14,956,257	86,663,389	71,707,132	44,840,449	26,866,683	5,689,187	0	278,295
Georgia	46,166,078	9,357,310	44,359,631	35,002,321	24,058,380	10,943,941	3,109,063	0	(1,302,616)
Hawaii	\$ 7,451,684	\$ 1,547,487	\$ 7,428,704	\$ 5,881,217	\$ 4,239,557	\$ 1,641,660	\$ 196,583	\$ 0	\$ (173,603)
Idaho	6,872,684	1,415,152	6,619,627	5,204,475	3,291,095	1,913,380	141,206	64,998	46,853
Illinois	73,587,675	12,716,518	69,098,138	56,381,620	41,569,580	14,812,040	2,781,259	0	1,708,278
Indiana	34,220,921	6,282,589	32,362,688	26,080,099	16,986,637	9,093,462	1,719,987	0	138,246
Iowa	17,601,430	3,626,235	16,871,168	13,244,933	8,330,414	4,914,519	615,133	115,927	(798)
Kansas	\$ 15,985,150	\$ 3,098,044	\$ 14,635,260	\$ 11,537,216	\$ 7,974,975	\$ 3,562,241	\$ 863,942	\$ 0	\$ 485,948
Kentucky	22,474,542	5,413,584	21,231,073	15,817,489	10,780,757	5,036,732	951,403	0	292,066
Louisiana	27,374,058	6,484,806	26,048,956	19,564,150	12,182,065	7,382,085	900,048	0	425,054
Maine	8,019,443	1,900,585	8,076,693	6,176,108	4,541,146	1,634,962	91,572	81,938	(230,760)
Maryland	33,468,019	5,927,446	32,318,875	26,391,429	19,874,281	6,517,148	538,212	162,437	448,495
Massachusetts	\$ 41,925,472	\$ 6,175,943	\$ 39,001,850	\$ 32,825,907	\$ 23,895,436	\$ 8,930,471	\$ 2,288,115	\$ 0	\$ 635,507
Michigan	63,098,683	12,543,078	57,941,575	45,398,497	30,644,184	14,754,313	1,633,827	607,413	2,915,868
Minnesota	35,131,055	6,088,091	33,193,234	27,105,143	18,456,409	8,648,734	1,368,557	212,884	356,380
Mississippi	15,905,116	4,625,225	15,292,589	10,667,364	6,523,722	4,143,642	604,093	176,025	(167,591)
Missouri	30,620,582	7,328,511	29,061,585	21,733,074	15,123,432	6,609,642	1,239,563	0	319,434

Continued

**D13. State and Local Revenues by Source (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Intergovernmental (a)	From Own Sources						
			General Revenue				Liquor Stores	Insurance Trust	
			Total	Taxes (b)	Charges & Miscellaneous	Utility (c)			
Montana	\$ 5,510,513	\$ 1,590,402	\$ 5,122,091	\$ 3,531,689	\$ 2,135,182	\$ 1,396,507	\$ 76,484	\$ 45,629	\$ 266,309
Nebraska	12,030,515	1,973,494	9,821,395	7,847,901	5,316,341	2,531,560	2,348,236	0	(139,116)
Nevada	12,809,362	1,632,438	11,417,176	9,784,738	6,432,564	3,352,174	834,704	0	557,482
New Hampshire	6,728,627	1,295,929	6,405,833	5,109,904	3,598,862	1,511,042	77,361	326,411	(80,978)
New Jersey	54,835,385	8,948,972	55,255,668	46,306,696	34,628,804	11,677,892	1,313,867	0	(1,734,150)
New Mexico	\$ 11,503,161	\$ 3,123,522	\$ 10,867,663	\$ 7,744,141	\$ 4,877,614	\$ 2,866,527	\$ 367,290	\$ 0	\$ 268,208
New York	170,981,866	36,185,629	155,541,158	119,355,529	88,878,112	30,477,417	9,446,283	0	5,994,425
North Carolina	48,596,900	10,240,822	44,164,826	33,924,004	22,576,419	11,347,585	2,505,224	385,793	1,541,057
North Dakota	4,226,558	1,156,195	3,994,092	2,837,897	1,728,755	1,109,142	76,338	0	156,128
Ohio	72,627,137	13,863,196	65,567,611	51,704,415	36,165,190	15,539,225	1,953,617	524,619	4,581,290
Oklahoma	\$ 19,160,982	\$ 4,412,993	\$ 18,061,016	\$ 13,648,023	\$ 8,781,889	\$ 4,866,134	\$ 1,047,614	\$ 0	\$ 52,352
Oregon	23,201,119	6,437,869	21,625,272	15,187,403	9,003,237	6,184,166	1,064,188	254,714	256,945
Pennsylvania	73,694,315	16,026,341	71,961,412	55,935,071	37,626,620	18,308,451	2,225,094	958,822	(1,451,013)
Rhode Island	6,862,755	1,766,157	6,637,492	4,871,335	3,622,244	1,249,091	135,076	0	90,187
South Carolina	24,984,750	5,332,695	21,239,424	15,906,729	9,751,701	6,155,028	2,211,893	0	1,533,433
South Dakota	\$ 3,964,187	\$ 1,150,293	\$ 3,901,972	\$ 2,751,679	\$ 1,841,448	\$ 910,231	\$ 160,073	\$ 15,554	\$ (113,412)
Tennessee	33,483,212	7,604,069	27,483,649	19,879,580	12,973,768	6,905,812	5,669,881	0	329,682
Texas	114,018,046	22,914,707	109,128,493	86,213,786	58,980,508	27,233,278	7,219,938	0	(2,330,385)
Utah	13,788,726	2,613,020	12,499,430	9,886,410	6,026,142	3,860,268	1,444,839	132,058	(287,601)
Vermont	4,045,603	1,087,106	3,857,389	2,770,283	1,965,132	805,151	167,336	32,957	(12,079)
Virginia	\$ 38,780,385	\$ 6,234,846	\$ 39,026,171	\$ 32,791,325	\$ 22,131,246	\$ 10,660,079	\$ 1,258,236	\$ 338,183	\$ (1,842,205)
Washington	42,123,922	7,041,596	36,344,961	29,303,365	19,513,503	9,789,862	4,798,336	365,113	615,512
West Virginia	11,344,643	2,998,971	10,110,939	7,111,968	4,641,349	2,470,619	142,313	52,864	1,038,527
Wisconsin	31,424,054	6,455,616	32,555,386	26,099,770	18,609,916	7,489,854	956,719	209	(2,088,260)
Wyoming	4,346,263	1,187,183	4,236,875	3,049,692	1,818,368	1,231,324	106,323	49,553	(46,488)
District of Columbia	\$ 7,351,982	\$ 2,840,094	\$ 6,922,336	\$ 4,082,242	\$ 3,227,909	\$ 854,333	\$ 498,594	\$ 0	\$ (68,948)

(a) Duplicative intergovernmental transactions are excluded.  
(b) Excludes unemployment compensation tax collections included in insurance trust revenue.  
(c) State utility revenues included under general revenue until 1977.  
Note: The Bureau of the Census will not be releasing 2001 state by state data.

**D14. State and Local Tax Collections by Type of Tax**  
**Selected Fiscal Years 1902 – 2002**  
(\$Millions)

Year	Total	Individual Income	Corporate Income	Sales & Gross Receipts	Property	Other
1902	\$ 860	—	—	\$ 28	\$ 706	\$ 126
1913	1,609	—	—	58	1,332	219
1922	4,016	43	58	154	3,321	440
1927	6,087	70	92	470	4,730	725
1932	\$ 6,164	\$ 74	\$ 79	\$ 752	\$ 4,487	\$ 772
1934	5,912	80	49	1,008	4,076	699
1936	6,701	153	113	1,484	4,093	858
1938	7,605	218	165	1,794	4,440	988
1940	\$ 7,810	\$ 224	\$ 156	\$ 1,982	\$ 4,430	\$ 1,018
1942	8,528	276	272	2,351	4,537	1,092
1944	8,774	342	451	2,289	4,604	1,089
1946	10,094	422	447	2,986	4,986	1,254
1948	13,342	543	592	4,442	6,126	1,638
1950	\$ 15,914	\$ 788	\$ 593	\$ 5,154	\$ 7,349	\$ 2,030
1952	19,323	998	846	6,357	8,652	2,471
1954	22,067	1,127	778	7,276	9,967	2,918
1956	26,368	1,538	890	8,691	11,749	3,501
1958	30,380	1,759	1,018	9,829	14,047	3,725
1960	\$ 36,117	\$ 2,463	\$ 1,180	\$ 11,849	\$ 16,405	\$ 4,220
1961	38,861	2,613	1,266	12,463	18,002	4,518
1962	41,554	3,037	1,308	13,494	19,054	4,662
1963	44,014	3,267	1,505	14,446	19,833	4,963
1964	47,785	3,791	1,695	15,762	21,241	5,296
1965	\$ 51,243	\$ 4,090	\$ 1,929	\$ 17,118	\$ 22,583	\$ 5,521
1966	56,647	4,760	2,038	19,085	24,670	6,094
1967	61,000	5,826	2,227	20,530	26,047	6,370
1968	67,572	7,308	2,518	22,911	27,747	7,087
1969	76,712	8,908	3,180	26,519	30,673	7,432
1970	\$ 86,795	\$ 10,812	\$ 3,738	\$ 30,322	\$ 34,054	\$ 7,868
1971	94,975	11,900	3,424	33,233	37,852	8,567
1972	109,609	15,227	4,416	37,518	42,877	9,572
1973	121,102	17,994	5,425	42,047	45,283	10,354
1974	130,673	19,491	6,015	46,098	47,705	11,364
1975	\$ 141,465	\$ 21,454	\$ 6,642	\$ 49,815	\$ 51,491	\$ 12,063
1976	156,813	24,575	7,273	54,547	57,001	13,417
1977	175,936	29,246	9,174	60,641	62,527	14,348
1978	193,642	33,176	10,738	67,596	66,422	15,710
1979	205,514	36,932	12,128	74,247	64,944	17,264
1980	\$ 223,463	\$ 42,080	\$ 13,321	\$ 79,927	\$ 68,499	\$ 19,636
1981	244,514	46,426	14,143	85,971	74,969	23,004
1982	266,299	50,785	15,033	93,636	81,918	24,927
1983	284,585	55,129	14,258	100,247	89,253	25,699
1984	320,194	64,529	17,141	114,097	96,457	27,970
1985	\$ 350,367	\$ 70,361	\$ 19,152	\$ 126,376	\$ 103,757	\$ 30,721
1986	373,051	74,354	19,982	135,001	111,710	32,004
1987	405,149	83,681	22,672	144,293	121,227	33,277
1988	435,741	88,350	23,663	156,452	132,212	35,063
1989	468,891	97,806	25,926	166,336	142,400	36,423
1990	\$ 501,619	\$ 105,640	\$ 23,566	\$ 177,885	\$ 155,613	\$ 38,915
1991	525,355	109,341	22,242	185,570	167,999	40,202
1992	556,395	115,556	23,833	196,417	178,412	42,177
1993	592,820	123,221	26,417	209,546	188,535	45,101
1994	625,527	128,810	28,320	223,628	197,140	47,630
1995	\$ 660,577	\$ 137,931	\$ 31,406	\$ 237,268	\$ 203,451	\$ 50,521
1996	689,038	146,844	32,009	248,993	209,440	51,753
1997	728,594	159,070	33,820	261,734	218,827	55,143
1998	773,963	175,630	34,412	274,883	230,150	58,888
1999	815,777	189,309	33,922	290,993	240,107	61,446
2000	\$ 872,351	\$ 211,661	\$ 36,059	\$ 309,290	\$ 249,178	\$ 66,164
2001	914,118	226,333	35,296	320,216	263,689	52,135
2002	904,961	202,858	28,151	324,039	279,111	34,075

Source: Department of Commerce, Bureau of the Census.



## D15. State and Local Tax Collections by Type of Tax, Percentages Selected Fiscal Years 1902 – 2002

Year	Total	Individual Income	Corporate Income	Sales & Gross Receipts	Property	Other
1902	100.0%	—	—	3.3%	82.1%	14.7%
1913	100.0	—	—	3.6	82.8	13.6
1922	100.0	1.1%	1.4%	3.8	82.7	11.0
1927	100.0	1.1	1.5	7.7	77.7	11.9
1932	100.0%	1.2%	1.3%	12.2%	72.8%	12.5%
1934	100.0	1.4	0.8	17.1	68.9	11.8
1936	100.0	2.3	1.7	22.1	61.1	12.8
1938	100.0	2.9	2.2	23.6	58.4	13.0
1940	100.0%	2.9%	2.0%	25.4%	56.7%	13.0%
1942	100.0	3.2	3.2	27.6	53.2	12.8
1944	100.0	3.9	5.1	26.1	52.5	12.4
1946	100.0	4.2	4.4	29.6	49.4	12.4
1948	100.0%	4.1%	4.4%	33.3%	45.9%	12.3%
1950	100.0	5.0	3.7	32.4	46.2	12.8
1952	100.0	5.2	4.4	32.9	44.8	12.8
1954	100.0	5.1	3.5	33.0	45.2	13.2
1956	100.0	5.8	3.4	33.0	44.6	13.3
1958	100.0	5.8	3.4	32.4	46.2	12.3
1960	100.0%	6.8%	3.3%	32.8%	45.4%	11.7%
1961	100.0	6.7	3.3	32.1	46.3	11.6
1962	100.0	7.3	3.1	32.5	45.9	11.2
1963	100.0	7.4	3.4	32.8	45.1	11.3
1964	100.0	7.9	3.5	33.0	44.5	11.1
1965	100.0%	8.0%	3.8%	33.4%	44.1%	10.8%
1966	100.0	8.4	3.6	33.7	43.6	10.8
1967	100.0	9.6	3.7	33.7	42.7	10.4
1968	100.0	10.8	3.7	33.9	41.1	10.5
1969	100.0	11.6	4.1	34.6	40.0	9.7
1970	100.0%	12.5%	4.3%	34.9%	39.2%	9.1%
1971	100.0	12.5	3.6	35.0	39.9	9.0
1972	100.0	13.9	4.0	34.2	39.1	8.7
1973	100.0	14.9	4.5	34.7	37.4	8.5
1974	100.0	14.9	4.6	35.3	36.5	8.7
1975	100.0%	15.2%	4.7%	35.2%	36.4%	8.5%
1976	100.0	15.7	4.6	34.8	36.3	8.6
1977	100.0	16.6	5.2	34.5	35.5	8.2
1978	100.0	17.1	5.5	34.9	34.3	8.1
1979	100.0	18.0	5.9	36.1	31.6	8.4
1980	100.0%	18.8%	6.0%	35.8%	30.7%	8.8%
1981	100.0	19.0	5.8	35.2	30.7	9.4
1982	100.0	19.1	5.6	35.2	30.8	9.4
1983	100.0	19.4	5.0	35.2	31.4	9.0
1984	100.0	20.2	5.4	35.6	30.1	8.7
1985	100.0%	20.1%	5.5%	36.1%	29.6%	8.8%
1986	100.0	19.9	5.4	36.2	29.9	8.6
1987	100.0	20.7	5.6	35.6	29.9	8.2
1988	100.0	20.3	5.4	35.9	30.3	8.0
1989	100.0	20.9	5.5	35.5	30.4	7.8
1990	100.0%	21.1%	4.7%	35.5%	31.0%	7.8%
1991	100.0	20.8	4.2	35.3	32.0	7.7
1992	100.0	20.8	4.3	35.3	32.1	7.6
1993	100.0	20.8	4.5	35.3	31.8	7.6
1994	100.0	20.6	4.5	35.8	31.5	7.6
1995	100.0%	20.9%	4.8%	35.9%	30.8%	7.6%
1996	100.0	21.3	4.6	36.1	30.4	7.5
1997	100.0	21.8	4.6	35.9	30.0	7.6
1998	100.0	22.7	4.4	35.5	29.7	7.6
1999	100.0	23.2	4.2	35.7	29.4	7.5
2000	100.0%	24.3%	4.1%	35.5%	28.6%	7.6%
2001	100.0	24.8	3.9	35.0	28.8	5.7
2002	100.0	22.4	3.1	35.8	30.8	3.8

Source: Department of Commerce, Bureau of the Census.



**D16. State and Local Tax Collections by Type of Tax, by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Individual Income	Corporate Income	Sales & Gross Receipts	Property	Motor Vehicle License	Other
<b>Total</b>	<b>\$904,961,664</b>	<b>\$202,858,134</b>	<b>\$28,151,862</b>	<b>\$324,039,845</b>	<b>\$279,111,974</b>	<b>\$16,943,919</b>	<b>\$34,075,225</b>
Alabama	\$ 9,718,827	\$ 2,126,559	\$ 322,636	\$ 4,799,669	\$ 1,473,554	\$ 206,970	\$ 577,765
Alaska	2,069,908	—	269,273	310,584	830,011	47,380	575,845
Arizona	14,420,322	2,090,645	346,280	7,081,004	4,254,395	153,278	376,531
Arkansas	6,459,524	1,565,852	176,874	3,340,217	1,002,578	107,245	101,243
California	120,415,691	33,046,665	5,333,036	41,559,857	30,234,148	1,740,434	4,548,927
Colorado	\$ 13,900,024	\$ 3,475,760	\$ 205,217	\$ 5,302,034	\$ 4,162,161	\$ 183,720	\$ 444,558
Connecticut	15,124,928	3,685,244	149,454	4,516,194	5,995,482	240,604	374,032
Delaware	2,687,098	763,410	251,643	326,198	399,939	31,850	165,536
Florida	44,840,449	—	1,218,864	22,936,417	15,754,214	957,233	3,357,302
Georgia	24,058,380	6,487,638	568,080	9,395,052	6,640,041	268,703	473,067
Hawaii	\$ 4,239,557	\$ 1,111,590	\$ 52,640	\$ 2,244,245	\$ 614,930	\$ 133,464	\$ 50,349
Idaho	3,291,095	842,375	76,769	1,135,452	958,763	115,589	51,104
Illinois	41,569,580	7,471,385	1,383,823	13,875,675	15,872,667	1,458,071	935,779
Indiana	16,986,637	4,121,231	709,412	5,522,432	5,976,203	300,656	277,705
Iowa	8,330,414	1,814,488	88,310	2,886,338	2,877,921	378,330	128,892
Kansas	\$ 7,974,975	\$ 1,854,848	\$ 121,931	\$ 3,066,260	\$ 2,524,888	\$ 145,251	\$ 173,623
Kentucky	10,780,757	3,496,353	302,129	3,942,387	1,977,011	213,877	500,093
Louisiana	12,182,065	1,788,922	264,419	6,948,740	1,940,420	118,331	720,970
Maine	4,541,146	1,072,861	77,366	1,241,788	1,912,158	104,962	62,149
Maryland	19,874,281	7,644,183	359,420	4,973,619	5,412,209	199,651	1,048,883
Massachusetts	\$ 23,895,436	\$ 7,912,934	\$ 812,257	\$ 5,363,254	\$ 8,721,832	\$ 270,336	\$ 584,498
Michigan	30,644,184	6,597,755	2,065,241	10,237,929	9,793,418	890,951	652,529
Minnesota	18,456,409	5,443,355	533,901	5,917,693	5,214,735	496,951	479,425
Mississippi	6,523,722	985,117	195,814	3,255,263	1,646,563	111,683	139,611
Missouri	15,123,432	3,928,546	300,459	6,044,079	3,880,344	248,693	440,797

*Continued*

**D16. State and Local Tax Collections by Type of Tax, by State (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Individual Income	Corporate Income	Sales & Gross Receipts	Property	Motor Vehicle License	Other
Montana	\$ 2,135,182	\$ 517,568	\$ 68,173	\$ 374,039	\$ 852,399	\$ 127,298	\$ 123,390
Nebraska	5,316,341	1,153,444	107,628	1,819,154	1,748,841	104,102	272,678
Nevada	6,432,564	—	—	3,840,191	1,702,186	129,657	451,431
New Hampshire	3,598,862	71,433	377,313	605,386	2,169,494	76,625	190,648
New Jersey	34,628,804	6,867,275	1,101,296	8,803,618	16,049,550	371,830	849,882
New Mexico	\$ 4,877,614	\$ 982,891	\$ 124,327	\$ 2,319,455	\$ 755,948	\$ 119,490	\$ 521,566
New York	88,878,112	30,207,782	5,075,411	22,490,606	26,825,697	807,568	3,092,016
North Carolina	22,576,419	7,265,242	668,124	7,851,733	5,421,740	437,310	458,893
North Dakota	1,728,755	199,590	49,990	688,643	532,340	52,236	155,398
Ohio	36,165,190	11,793,667	761,050	10,765,580	10,643,420	717,998	539,370
Oklahoma	\$ 8,781,889	\$ 2,286,110	\$ 173,701	\$ 3,446,259	\$ 1,482,139	\$ 570,063	\$ 569,043
Oregon	9,003,237	3,674,962	196,257	888,828	3,138,875	275,204	598,871
Pennsylvania	37,626,620	9,509,821	1,198,438	11,290,873	10,910,756	771,420	2,638,523
Rhode Island	3,622,244	823,521	28,273	1,164,485	1,462,064	53,197	51,438
South Carolina	9,751,701	2,349,195	159,837	3,424,549	3,096,431	110,392	391,627
South Dakota	\$ 1,841,448	\$ —	\$ 40,547	\$ 929,968	\$ 668,048	\$ 66,237	\$ 44,775
Tennessee	12,973,768	146,293	502,977	7,460,508	3,453,047	341,980	469,509
Texas	58,980,508	29	—	28,639,281	24,520,989	1,291,826	1,735,982
Utah	6,026,142	1,605,310	110,989	2,618,575	1,419,769	85,734	123,859
Vermont	1,965,132	407,835	37,306	572,821	823,610	40,974	49,606
Virginia	\$ 22,131,246	\$ 6,710,995	\$ 308,554	\$ 6,542,184	\$ 6,710,588	\$ 447,460	\$ 1,182,157
Washington	19,513,503	—	—	11,975,505	5,790,556	337,727	1,087,396
West Virginia	4,641,349	1,034,665	220,158	1,979,834	900,999	87,737	330,616
Wisconsin	18,609,916	4,973,615	445,016	5,698,094	6,466,173	313,635	298,838
Wyoming	1,818,368	—	—	691,457	692,341	62,666	328,432
District of Columbia	\$ 3,227,909	\$ 949,175	\$ 211,249	\$ 935,839	\$ 803,389	\$ 19,340	\$ 278,068

Note: The Bureau of the Census will not be releasing 2001 state by state data.  
Source: Department of Commerce, Bureau of the Census.

**D17. State and Local Sales and Gross Receipts Tax Collections by Source**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	General	Selective Sales Taxes					
			Total	Motor Fuels	Alcoholic Beverages	Tobacco	Public Utility	Other
<b>Total</b>	<b>\$324,039,845</b>	<b>\$222,986,687</b>	<b>\$101,053,158</b>	<b>\$33,044,249</b>	<b>\$4,600,156</b>	<b>\$9,092,865</b>	<b>\$20,293,723</b>	<b>\$34,022,165</b>
Alabama	\$ 4,799,669	\$ 2,968,306	\$ 1,831,363	\$ 557,223	\$ 161,387	\$ 79,062	\$ 580,109	\$ 453,582
Alaska	310,584	121,944	188,640	40,352	14,006	51,421	9,216	73,645
Arizona	7,081,004	5,783,197	1,297,807	624,655	52,641	161,754	177,761	280,996
Arkansas	3,340,217	2,540,788	799,429	413,932	32,343	93,073	86,918	173,163
California	41,559,857	31,292,794	10,267,063	3,295,903	292,627	1,102,857	2,816,080	2,759,596
Colorado	\$ 5,302,034	\$ 4,127,711	\$ 1,174,323	\$ 569,079	\$ 30,028	\$ 66,244	\$ 113,670	\$ 395,302
Connecticut	4,516,194	3,043,971	1,472,223	424,669	41,619	158,348	166,580	681,007
Delaware	326,198	0	326,198	107,713	11,739	27,652	32,684	146,410
Florida	22,936,417	15,034,278	7,902,139	2,378,587	547,682	466,464	2,920,228	1,589,178
Georgia	9,395,052	7,493,304	1,901,748	649,746	256,857	94,099	207,875	693,171
Hawaii	\$ 2,244,245	\$ 1,612,333	\$ 631,912	\$ 143,331	\$ 39,090	\$ 65,546	\$ 154,459	\$ 229,486
Idaho	1,135,452	796,373	339,079	213,778	6,275	28,392	15,511	75,123
Illinois	13,875,675	7,528,462	6,347,213	1,561,924	184,409	530,201	2,362,884	1,707,795
Indiana	5,522,432	3,798,490	1,723,942	742,059	37,458	123,215	18,636	802,574
Iowa	2,886,338	2,016,193	870,145	343,147	12,508	94,480	36,154	383,856
Kansas	\$ 3,066,260	\$ 2,294,733	\$ 771,527	\$ 376,594	\$ 81,834	\$ 52,342	\$ 121,972	\$ 138,785
Kentucky	3,942,387	2,312,322	1,630,065	461,333	72,545	16,828	178,957	900,402
Louisiana	6,948,740	4,838,025	2,110,715	558,892	54,961	128,521	160,170	1,208,171
Maine	1,241,788	836,134	405,654	191,694	42,891	94,082	7,365	69,622
Maryland	4,973,619	2,690,434	2,283,185	130,390	25,754	209,881	278,859	1,065,301
Massachusetts	\$ 5,363,254	\$ 3,695,874	\$ 1,667,380	\$ 666,751	\$ 65,927	\$ 274,997	\$ 0	\$ 659,705
Michigan	10,237,929	7,784,308	2,453,621	1,089,813	143,798	670,022	77,215	472,773
Minnesota	5,917,693	3,782,249	2,135,444	620,241	57,495	173,544	69,238	1,214,926
Mississippi	3,255,263	2,341,447	913,816	417,402	39,690	55,612	51,228	349,884
Missouri	6,044,079	4,246,139	1,797,940	695,405	25,908	123,620	356,869	596,138

*Continued*

**D17. State and Local Sales and Gross Receipts Tax Collections by Source (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	General	Selective Sales Taxes					Other
			Total	Motor Fuels	Alcoholic Beverages	Tobacco	Public Utility	
Montana	\$ 374,039	\$ 0	\$ 374,039	\$ 191,440	\$ 18,388	\$ 13,281	\$ 31,251	\$ 119,679
Nebraska	1,819,154	1,287,487	531,667	308,147	17,534	44,164	91,062	70,760
Nevada	3,840,191	2,216,779	1,623,412	413,647	16,717	63,739	143,697	985,612
New Hampshire	605,386	0	605,386	120,006	11,882	82,625	63,605	327,268
New Jersey	8,803,618	5,996,839	2,806,779	523,819	81,280	406,856	839,844	954,980
New Mexico	\$ 2,319,455	\$ 1,764,879	\$ 554,576	\$ 199,542	\$ 35,471	\$ 17,780	\$ 49,914	\$ 251,869
New York	22,490,606	16,630,208	5,860,398	492,185	200,346	1,038,390	1,769,936	2,359,541
North Carolina	7,851,733	4,909,217	2,942,516	1,209,386	210,467	41,531	407,405	1,073,727
North Dakota	688,643	394,508	294,135	110,848	5,494	21,573	38,113	118,107
Ohio	10,765,580	7,686,517	3,079,063	1,375,752	95,738	285,760	826,756	495,057
Oklahoma	\$ 3,446,259	\$ 2,600,204	\$ 846,055	\$ 410,392	\$ 64,729	\$ 71,501	\$ 108,701	\$ 190,732
Oregon	888,828	0	888,828	409,155	13,468	176,103	142,585	147,517
Pennsylvania	11,290,873	7,500,034	3,790,839	1,753,338	197,426	317,442	749,405	773,228
Rhode Island	1,164,485	731,597	432,888	130,134	10,271	83,099	79,844	129,540
South Carolina	3,424,549	2,435,404	989,145	411,074	124,110	26,627	114,473	312,861
South Dakota	\$ 929,968	\$ 671,952	\$ 258,016	\$ 123,427	\$ 11,368	\$ 18,724	\$ 3,800	\$ 100,697
Tennessee	7,460,508	5,841,589	1,618,919	814,468	177,433	83,631	55,119	488,268
Texas	28,639,281	18,321,523	10,317,758	2,835,329	564,493	540,147	1,616,469	4,761,320
Utah	2,618,575	1,970,374	648,201	336,411	26,080	50,994	80,753	153,963
Vermont	572,821	214,746	358,075	71,187	15,579	26,599	10,036	234,674
Virginia	\$ 6,542,184	\$ 3,586,938	\$ 2,955,246	\$ 848,528	\$ 132,971	\$ 52,136	\$ 591,008	\$ 1,330,603
Washington	11,975,505	9,231,321	2,744,184	742,699	174,170	330,730	734,989	761,596
West Virginia	1,979,834	962,756	1,017,078	300,049	11,818	32,219	219,385	453,607
Wisconsin	5,698,094	3,913,811	1,784,283	955,404	45,581	302,701	314,769	165,828
Wyoming	691,457	579,715	111,742	75,053	1,149	5,067	13,882	16,591
District of Columbia	\$ 935,839	\$ 558,480	\$ 377,359	\$ 35,216	\$ 4,721	\$ 17,189	\$ 196,284	\$ 123,949

Note: The Bureau of the Census will not be releasing 2001 state by state data.  
Source: Department of Commerce, Bureau of the Census.

**D18. State and Local Charges and Miscellaneous General Revenue by Source**  
**Fiscal Year 2002**  
(\$Thousands)

State	Charges					Miscellaneous General Revenue			
	Total	Total	Education	Hospitals	Sewerage	Other	Total	Interest Earnings	Other
<b>Total</b>	<b>\$419,241,729</b>	<b>\$253,193,928</b>	<b>\$72,401,797</b>	<b>\$65,645,411</b>	<b>\$8,368,575</b>	<b>\$106,778,145</b>	<b>\$166,047,801</b>	<b>\$67,080,103</b>	<b>\$98,959,449</b>
Alabama	\$ 7,758,780	\$ 5,992,142	\$ 1,456,965	\$ 3,519,223	\$ 2,337	\$ 1013617	\$ 1,766,638	\$ 678,208	\$ 1088430
Alaska	3,349,691	695,935	145,825	65,167	36,906	448,037	2,653,756	1,225,849	1,427,907
Arizona	5,384,613	2,892,769	1,098,855	264,735	9,007	1,520,172	2,491,844	1,064,108	1,427,736
Arkansas	3,153,887	1,959,544	706,583	639,905	38,938	574,118	1,194,343	493,419	700,924
California	57,939,154	36,004,448	7,950,356	7,952,333	657,572	19,444,187	21,934,706	9,107,062	12,822,845
Colorado	\$ 7,872,382	\$ 4,603,454	\$ 1,618,437	\$ 833,658	\$ 52,288	\$ 2,099,071	\$ 3,268,928	\$ 1,322,879	\$ 1,946,049
Connecticut	3,640,907	1,763,334	557,545	342,447	366	862,976	1,877,573	736,730	1,140,843
Delaware	1,953,908	908,042	313,369	32,578	175,773	386,322	1,045,866	364,176	681,690
Florida	26,866,683	15,022,456	2,740,692	3,634,639	736,150	7,910,975	11,844,227	4,332,623	7,511,604
Georgia	10,943,941	6,963,408	1,468,471	2,978,151	22,486	2,494,300	3,980,533	1,465,562	2,514,971
Hawaii	\$ 1,641,660	\$ 1,037,052	\$ 223,528	\$ 180,116	\$ 1,867	\$ 631,541	\$ 604,608	\$ 291,162	\$ 310,282
Idaho	1,913,380	1,299,234	280,018	516,243	13,111	489,862	614,146	318,183	295,963
Illinois	14,812,040	7,885,807	2,867,977	912,300	430,719	3,674,811	6,926,233	3,089,416	3,836,817
Indiana	9,093,462	5,762,582	2,262,650	1,773,887	94,518	1,631,527	3,330,880	999,771	2,331,109
Iowa	4,914,519	3,288,176	1,271,365	1,295,216	7,471	714,124	1,626,343	478,971	1,147,372
Kansas	\$ 3,562,241	\$ 2,083,916	\$ 756,657	\$ 545,913	\$ 71,575	\$ 709,771	\$ 1,478,325	\$ 682,561	\$ 795,764
Kentucky	5,036,732	2,823,933	997,626	586,469	29,027	1,210,811	2,212,799	1,303,801	908,998
Louisiana	7,382,085	4,439,913	994,557	2,307,638	39,660	1,098,058	2,942,172	1,116,050	1,826,122
Maine	1,634,962	801,797	311,095	64,460	63,261	362,981	833,165	308,005	525,160
Maryland	6,517,148	3,919,999	1,799,646	86,343	210,931	1,823,079	2,597,149	868,118	1,729,031
Massachusetts	\$ 8,930,471	\$ 3,823,124	\$ 1,198,371	\$ 322,507	\$ 319,524	\$ 1,982,722	\$ 5,107,347	\$ 2,005,566	\$ 3,101,781
Michigan	14,754,313	9,324,148	3,644,158	1,912,496	83,072	3,684,422	5,430,165	2,194,490	3,235,389
Minnesota	8,648,734	4,874,065	1,429,165	1,034,365	24,630	2,385,905	3,774,669	1,392,575	2,382,094
Mississippi	4,143,642	3,066,357	776,543	1,604,725	8,564	676,525	1,077,285	399,318	677,967
Missouri	6,609,642	3,881,748	1,422,845	1,133,144	9,223	1,316,536	2,727,894	1,309,448	1,418,446

*Continued*

**D18. State and Local Charges and Miscellaneous General Revenue by Source (continued)**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Charges					Miscellaneous General Revenue		
		Total	Education	Hospitals	Sewerage	Other	Total	Interest Earnings	Other
Montana	\$ 1,396,507	\$ 747,832	\$ 324,796	\$ 41,053	\$ 26,882	\$ 355,101	\$ 648,675	\$ 314,747	\$ 333,928
Nebraska	2,531,560	1,434,794	563,301	353,026	2,976	515,491	1,096,766	419,288	677,478
Nevada	3,352,174	2,196,411	391,951	495,735	85,652	1,223,073	1,155,763	585,537	570,226
New Hampshire	1,511,042	804,673	387,849	5,905	68,284	342,635	706,369	388,475	317,894
New Jersey	11,677,892	6,801,708	1,948,426	783,228	971,613	3,098,441	4,876,184	1,573,947	3,302,237
New Mexico	\$ 2,866,527	\$ 1,230,462	\$ 393,417	\$ 385,319	\$ 5,381	\$ 446,345	\$ 1,636,065	\$ 722,485	\$ 913,580
New York	30,477,417	30,477,417	2,846,499	5,136,796	1,456,360	8,298,268	12,297,247	4,516,202	7,781,045
North Carolina	11,347,585	8,543,473	2,074,790	3,786,983	6,339	2,675,361	2,804,112	1,340,553	1,463,559
North Dakota	1,109,142	706,120	284,762	5,463	2,366	413,529	403,022	149,513	253,509
Ohio	15,539,225	9,107,066	3,653,081	1,792,618	233,939	3,427,428	6,432,159	2,603,855	3,828,304
Oklahoma	\$ 4,866,134	\$ 3,264,820	\$ 1,343,922	\$ 791,278	\$ 170,831	\$ 958,789	\$ 1,601,314	\$ 610,048	\$ 991,266
Oregon	6,184,166	3,894,177	1,073,131	744,813	65,229	2,011,004	2,289,989	651,665	1,638,324
Pennsylvania	18,308,451	11,079,607	3,354,794	2,937,941	460,796	4,326,076	7,228,844	3,190,343	4,038,501
Rhode Island	1,249,091	555,907	252,952	3,950	11,825	287,180	693,184	288,927	404,257
South Carolina	6,155,028	4,579,364	1,201,752	2,214,888	28,710	1,134,014	1,575,664	681,072	894,592
South Dakota	\$ 910,231	\$ 423,857	\$ 189,961	\$ 28,973	\$ 2,479	\$ 202,444	\$ 486,374	\$ 252,690	\$ 233,684
Tennessee	6,905,812	5,140,555	1,451,122	1,959,335	3,542	1,726,556	1,765,257	661,546	1,103,711
Texas	27,233,278	16,160,028	5,025,409	4,448,019	524,328	6,162,272	11,073,250	4,818,237	6,255,013
Utah	3,860,268	2,504,351	954,683	629,434	44,505	875,729	1,355,917	480,182	875,735
Vermont	805,151	436,720	293,781	211	2,417	140,311	368,431	168,846	199,585
Virginia	\$ 10,660,079	\$ 6,520,215	\$ 2,063,493	\$ 1,602,254	\$ 134,609	\$ 2,719,859	\$ 4,139,864	\$ 1,604,061	\$ 2,535,803
Washington	9,789,862	6,598,826	1,799,473	1,534,369	130,867	3,134,117	3,191,036	1,339,757	1,851,279
West Virginia	2,470,619	1,310,444	450,206	259,977	60,839	539,422	1,160,175	466,898	693,277
Wisconsin	7,489,854	4,857,445	1,634,704	752,301	56,392	2,414,048	2,632,409	1,180,357	1,452,052
Wyoming	1,231,324	695,826	132,257	412,836	3,021	147,712	535,498	390,671	144,827
District of Columbia	\$ 854,333	\$ 301,694	\$ 17,986	\$ 48	\$ 0	\$ 283,660	\$ 552,639	\$ 132,150	\$ 420,489

(a) Includes highways, air transportation, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development and solid waste management.

(b) Includes special assessments, sale of property and other general revenue.

Note: The Bureau of the Census will not be releasing 2001 state by state data.

Source: Department of Commerce, Bureau of the Census.

**D19. State and Local Government Debt**  
**Fiscal Years 1960 – 2002**  
(\$Millions)

Year	Total	Debt Outstanding Long-Term	Short-Term	Long-Term Debt Issued	Long-Term Debt Retired
1960	\$ 69,955	\$ 66,801	\$ 3,154	\$ 7,955	\$ 3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	\$ 99,512	\$ 94,204	\$ 5,309	\$ 11,249	\$ 5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	\$ 143,570	\$ 131,415	\$ 12,155	\$ 12,848	\$ 7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	\$ 219,926	\$ 200,140	\$ 19,786	\$ 21,125	\$ 10,904
1976	240,532	221,754	18,777	18,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056
1980	\$ 335,603	\$ 322,456	\$ 13,147	\$ 42,364	\$ 17,404
1981	363,892	348,330	15,562	43,819	18,929
1982	404,579	385,786	18,793	49,182	20,955
1983	454,501	435,946	18,554	72,451	26,894
1984	505,030	485,069	19,960	71,621	33,941
1985	\$ 568,442	\$ 548,859	\$ 19,583	\$ 101,164	\$ 43,509
1986	658,875	640,550	18,325	162,045	74,360
1987	718,657	702,881	15,775	131,811	82,149
1988	755,034	739,298	15,736	89,703	63,759
1989	798,355	780,392	17,964	102,158	63,757
1990	\$ 860,584	\$ 841,278	\$ 19,306	\$ 108,468	\$ 64,831
1991	915,711	894,019	21,692	118,054	65,666
1992	970,462	949,129	21,333	155,060	99,233
1993	1,016,167	993,563	22,605	194,966	146,287
1994	1,074,660	1,047,994	26,666	207,807	166,552
1995	\$ 1,115,370	\$ 1,088,331	\$ 27,039	\$ 129,337	\$ 95,070
1996	1,169,714	1,145,666	24,048	141,087	106,501
1997	1,221,501	1,204,943	16,558	151,597	109,146
1998	1,283,560	1,266,308	17,252	204,351	144,636
1999	1,369,253	1,351,408	17,844	229,374	153,100
2000	\$ 1,451,815	\$ 1,427,524	\$ 24,291	\$ 184,831	\$ 121,897
2001	1,554,017	1,531,897	22,120	199,575	130,573
2002	1,686,127	43,241	1,642,886	262,337	162,492

Note: Debt outstanding at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

**D20. State and Local Debt by State**  
**Fiscal Year 2002**  
(\$Thousands)

State	Total	Debt Outstanding		Long-Term Debt Issued	Long-Term Debt Retired
		Long-Term	Short-Term		
<b>Total</b>	<b>\$1,686,128,407</b>	<b>\$43,241,795</b>	<b>\$1,642,886,612</b>	<b>\$262,337,652</b>	<b>\$162,492,883</b>
Alabama	\$ 19,056,995	\$ 75,288	\$ 18,981,707	\$ 2,961,794	\$ 1,519,021
Alaska	8,645,562	1,159	8,644,403	1,759,830	993,298
Arizona	26,606,401	57,491	26,548,910	5,562,358	4,084,226
Arkansas	8,753,923	34,152	8,719,771	1,202,820	1,005,709
California	209,371,084	8,156,894	201,214,190	28,208,345	21,547,787
Colorado	\$ 26,678,301	\$ 138,611	\$ 26,539,690	\$ 4,286,196	\$ 2,363,668
Connecticut	27,767,247	305,237	27,462,010	5,751,933	3,560,399
Delaware	5,532,722	30,566	5,502,156	686,427	498,891
Florida	90,275,844	383,245	89,892,599	11,377,039	8,000,121
Georgia	34,300,600	639,762	33,660,838	4,718,374	2,403,719
Hawaii	\$ 8,448,272	—	\$ 8,448,272	\$ 1,671,871	\$ 925,183
Idaho	3,985,310	\$ 18,364	3,966,946	569,398	342,899
Illinois	80,936,138	264,102	80,672,036	16,462,998	7,529,858
Indiana	24,070,857	711,142	23,359,715	4,517,771	2,728,816
Iowa	9,494,328	83,322	9,411,006	2,704,391	1,058,694
Kansas	\$ 12,313,015	\$ 223,985	\$ 12,089,030	\$ 1,750,630	\$ 1,161,616
Kentucky	28,993,629	85,427	28,908,202	4,580,424	2,160,391
Louisiana	21,009,472	32,466	20,977,006	3,074,810	1,546,665
Maine	6,346,249	45,606	6,300,643	917,639	688,058
Maryland	25,663,252	187,675	25,475,577	3,986,729	3,098,057
Massachusetts	\$ 65,322,342	\$ 2,893,028	\$ 62,429,314	\$ 9,419,812	\$ 5,318,425
Michigan	54,194,825	1,166,094	53,028,731	9,718,699	4,730,852
Minnesota	32,010,125	871,839	31,138,286	5,377,231	2,764,940
Mississippi	9,933,625	17,362	9,916,263	2,002,177	1,482,257
Missouri	24,244,237	95,286	24,148,951	4,014,858	2,076,483
Montana	\$ 3,962,884	\$ 14,831	\$ 3,948,053	\$ 370,416	\$ 362,957
Nebraska	7,905,990	12,131	7,893,859	845,209	756,597
Nevada	15,772,823	269,129	15,503,694	2,186,056	1,224,795
New Hampshire	7,221,258	2,441	7,218,817	1,517,958	1,490,331
New Jersey	57,590,436	2,166,103	55,424,333	8,650,750	6,192,149
New Mexico	\$ 8,603,278	\$ 29,468	\$ 8,573,810	\$ 1,408,138	\$ 1,084,479
New York	197,194,861	8,611,436	188,583,425	25,158,590	16,153,901
North Carolina	33,460,541	92,108	33,368,433	4,144,006	2,386,412
North Dakota	2,904,992	21,202	2,883,790	498,697	402,678
Ohio	51,343,613	1,707,061	49,636,552	6,775,063	4,409,715
Oklahoma	\$ 12,508,160	\$ 17,006	\$ 12,491,154	\$ 1,805,106	\$ 1,134,014
Oregon	18,827,113	809,583	18,017,530	3,015,011	2,057,445
Pennsylvania	83,809,049	1,102,575	82,706,474	14,541,105	9,351,643
Rhode Island	7,311,634	95,366	7,216,268	1,286,964	1,133,655
South Carolina	22,872,515	359,112	22,513,403	3,905,677	1,949,083
South Dakota	\$ 3,450,753	\$ 2,386	\$ 3,448,367	\$ 679,631	\$ 507,434
Tennessee	21,128,046	445,449	20,682,597	3,619,266	2,493,885
Texas	122,809,828	8,981,431	113,828,397	18,768,631	10,672,923
Utah	13,249,622	439,764	12,809,858	2,241,349	1,378,932
Vermont	3,027,741	17,682	3,010,059	373,897	444,457
Virginia	\$ 35,422,294	\$ 367,760	\$ 35,054,534	\$ 6,187,889	\$ 3,774,242
Washington	45,560,550	271,426	45,289,124	7,861,557	3,880,628
West Virginia	8,084,701	40,212	8,044,489	607,163	637,861
Wisconsin	30,327,288	757,917	29,569,371	7,748,782	4,286,084
Wyoming	2,387,995	113	2,387,882	351,506	456,401
District of Columbia	\$ 5,436,087	\$ 90,000	\$ 5,346,087	\$ 504,681	\$ 280,149

Note: Debt outstanding at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.