

**State and Local Government Finances  
A 50 State Profile  
FY 2008**



**Commission on Local Government**  
Department of Housing and Community Development  
Commonwealth of Virginia  
<http://www.dhcd.virginia.gov>

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**TABLE OF CONTENTS**

**Overview and Findings**

**Public Finance: Virginia in the National Context, FY 2008 ..... 1-3**

**Statistical Exhibits**

**Tables 1A-1D: Own-Source General Revenue Per Capita, FY 2008. .... 4-8**

**Tables 2A-2D: Own-Source General Revenue as a Percentage of Personal Income, FY 2008 ..... 9-13**

**Tables 3A-3C: Percentage Impact of Funding Dimensions on Total Own-Source General Revenue, FY 2008 ..... 14-17**

**Tables 4A-4H: Direct General Expenditures Per Capita, FY 2008 ..... 18-26**

**Tables 5A-5H: Direct General Expenditures as a Percentage of Personal Income, FY 2008 ..... 27-35**

**Tables 6A-6G: Percentage Impact of Outlay Dimensions on Total Direct General Expenditures, FY 2008 ..... 36-43**

## Public Finance: Virginia in the National Context, FY 2008

This review of state and local government finance data represents a continuation of statistical work that was initiated by the U.S. Advisory Commission on Intergovernmental Relations, which operated under the auspices of Congress from 1959 through the early autumn of 1996. When the ACIR was de-funded in the latter year, the American Council on Intergovernmental Relations, a non-profit entity, assumed responsibility for its data production and reporting functions, but the Council's statistical survey of revenues and expenditures at the sub-federal level was abruptly terminated after the appearance of only two annual publications. At that point, the staff of the Commission on Local Government partially absorbed the research activities of the Council. The intervention of the CLG stemmed from the agency's desire to place its fiscal analyses of Virginia's counties and cities within the ambit of national data on public finance at the state and local levels.

Since the late 1990's, the CLG has issued eight reports that show, by fiscal dimension and level of government, own-source general revenue and direct general expenditures (a) on a per capita basis, (b) as a percentage of personal income, and (c) in relative impact terms for the nation at large. The most recent statistical survey rests upon six spreadsheets that display 204 computed and rank score variables linked to three funding dimensions and seven outlay categories. The baseline data have been derived from two master files of the U.S. Census Bureau that cover the government finance characteristics of the 50 states and their respective localities during FY 2008.

From the perspective of the U.S. Census Bureau, own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues does not extend, however, to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality. Direct general expenditures reflect all operating and capital outlays except intergovernmental transfer payments and direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. As treated by the U.S. Census Bureau, the expenditure dimension embraces the categories of governmental administration, educational services, social services and income maintenance, transportation, public safety, environment and housing, and miscellaneous functions. The latter component of the classification framework captures "unallocable outlays" pertaining, for example, to civil defense programs, crime victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

As documented by Table 1D of the current report, total state and local revenue per capita amounted to \$6,294.70 in Virginia across FY 2008. During

that year the median, or midpoint, statistic for the 50 states was \$6,139.11.<sup>1</sup> The per capita amount registered by the Commonwealth, then, exceeded the central-tendency value relative to the nation as a whole by 2.5%. Table 1D also discloses that Virginia ranked 20th in aggregate state and local revenue gauged on a per capita basis. The Commonwealth, that is, fell within the upper two-fifths of the national distribution. A markedly different comparative profile, though, can be found in Table 2D. Over the course of FY 2008, as that exhibit reveals, the cumulative revenue of Virginia's state and local governments represented 14.59% of personal income throughout the Commonwealth, but the national median statistic was 16.17% for aggregate tax and non-tax collections relative to income. Accordingly, the revenue effort level of Virginia trailed the central-tendency score for the 50 states by 9.8%. It should be noted, too, that the Commonwealth ranked just 44th (i.e., in the bottom 20% of the state-by-state distribution) on the revenue/income scale.

With respect to state and local expenditures per capita (see Table 4H), Virginia registered a total of \$7,143.40 during FY 2008. The median value across the 50 states, however, reached \$7,240.77. Consequently, the spending burden of the Commonwealth lagged behind the midpoint statistic for the nation at large by 1.3%, and Virginia's ranking among the 50 states was only 30th. As Table 5H indicates, the outlay profile of the Commonwealth displayed even greater weakness in relation to personal income. Over the most recent measurement period, state and local government disbursements, in the aggregate, constituted 16.55% of income within Virginia. Yet the national median statistic reached 19.78% during FY 2008. The Virginia percentage, then, understated the midpoint value for the U.S. as a whole by 16.3%. Not surprisingly, the Commonwealth

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<sup>1</sup>A central-tendency measure (for example, the mean or the median) is frequently used by public finance analysts to identify the value that "typifies" a statistical series. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (states in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 7th ed. (New York: Worth Publishers, 2007), pp. 332-33; Marija J. Norusis, **SPSS Statistics 17.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2008), pp. 85-86; and Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 4th ed. (Upper Saddle River, N.J.: Pearson-Prentice Hall, 2009), pp. 43-44.

ranked only 46th on the 50-state scale of public-sector spending relative to personal income.

**Own-Source General Revenue Per Capita  
by  
Funding Dimension  
and  
Level of Government  
FY 2008**

**Tables 1A-1D**

Table 1A: Own-Source General Revenue Per Capita by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Taxes					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2
Alabama	\$1,955.70	42.0	\$1,071.63	41.0	\$3,027.33	49.0
Alaska	\$12,352.95	1.0	\$1,921.35	11.0	\$14,274.30	1.0
Arizona	\$2,154.34	39.0	\$1,459.68	29.0	\$3,614.02	35.0
Arkansas	\$2,649.72	19.0	\$659.83	49.0	\$3,309.55	44.0
California	\$3,239.72	12.0	\$1,895.13	12.0	\$5,134.84	8.0
Colorado	\$1,987.74	40.0	\$2,067.66	6.0	\$4,055.40	25.0
Connecticut	\$4,184.00	3.0	\$2,441.20	4.0	\$6,625.20	4.0
Delaware	\$3,388.39	9.0	\$903.43	45.0	\$4,291.82	19.0
Florida	\$1,961.37	41.0	\$2,051.72	8.0	\$4,013.10	27.0
Georgia	\$1,895.33	44.0	\$1,632.31	23.0	\$3,527.64	38.0
Hawaii	\$4,030.99	5.0	\$1,244.49	33.0	\$5,275.48	6.0
Idaho	\$2,436.24	28.0	\$859.11	46.0	\$3,295.34	45.0
Illinois	\$2,495.57	26.0	\$2,030.13	9.0	\$4,525.71	14.0
Indiana	\$2,382.01	31.0	\$1,235.14	34.0	\$3,617.14	34.0
Iowa	\$2,313.54	35.0	\$1,560.64	26.0	\$3,874.18	29.0
Kansas	\$2,579.16	21.0	\$1,699.41	20.0	\$4,278.57	20.0
Kentucky	\$2,362.85	33.0	\$963.44	44.0	\$3,326.29	43.0
Louisiana	\$2,514.60	24.0	\$1,587.44	25.0	\$4,102.03	24.0
Maine	\$2,874.50	13.0	\$1,630.26	24.0	\$4,504.76	15.0
Maryland	\$2,789.14	15.0	\$2,118.76	5.0	\$4,907.89	10.0
Massachusetts	\$3,371.07	10.0	\$1,860.09	13.0	\$5,231.16	7.0
Michigan	\$2,465.59	27.0	\$1,280.29	32.0	\$3,745.88	31.0
Minnesota	\$3,529.36	8.0	\$1,233.48	35.0	\$4,762.84	11.0
Mississippi	\$2,317.21	34.0	\$835.70	48.0	\$3,152.91	46.0
Missouri	\$1,855.36	47.0	\$1,507.17	27.0	\$3,362.53	41.0
Montana	\$2,568.37	22.0	\$1,034.57	43.0	\$3,602.94	36.0
Nebraska	\$2,389.15	29.0	\$1,852.68	14.0	\$4,241.83	21.0
Nevada	\$2,381.46	32.0	\$1,741.49	19.0	\$4,122.95	23.0
New Hampshire	\$1,709.32	49.0	\$2,058.94	7.0	\$3,768.26	30.0
New Jersey	\$3,545.22	7.0	\$2,683.46	2.0	\$6,228.68	5.0
New Mexico	\$2,867.27	14.0	\$1,067.09	42.0	\$3,934.35	28.0
New York	\$3,365.63	11.0	\$3,754.17	1.0	\$7,119.80	2.0
North Carolina	\$2,513.37	25.0	\$1,150.35	39.0	\$3,663.72	32.0
North Dakota	\$3,623.91	6.0	\$1,351.02	31.0	\$4,974.93	9.0
Ohio	\$2,267.89	38.0	\$1,782.12	16.0	\$4,050.01	26.0
Oklahoma	\$2,306.42	36.0	\$1,102.92	40.0	\$3,409.34	40.0
Oregon	\$1,949.83	43.0	\$1,407.13	30.0	\$3,356.96	42.0
Pennsylvania	\$2,565.18	23.0	\$1,755.64	17.0	\$4,320.82	18.0
Rhode Island	\$2,617.40	20.0	\$2,002.31	10.0	\$4,619.70	13.0
South Carolina	\$1,803.65	48.0	\$1,171.64	38.0	\$2,975.29	50.0
South Dakota	\$1,657.93	50.0	\$1,478.71	28.0	\$3,136.64	47.0
Tennessee	\$1,869.18	46.0	\$1,208.68	37.0	\$3,077.86	48.0
Texas	\$1,874.15	45.0	\$1,749.59	18.0	\$3,623.74	33.0
Utah	\$2,293.26	37.0	\$1,224.55	36.0	\$3,517.82	39.0
Vermont	\$4,103.49	4.0	\$631.35	50.0	\$4,734.84	12.0
Virginia	\$2,384.49	30.0	\$1,852.12	15.0	\$4,236.61	22.0
Washington	\$2,778.01	16.0	\$1,644.20	22.0	\$4,422.21	16.0
West Virginia	\$2,695.70	17.0	\$853.76	47.0	\$3,549.46	37.0
Wisconsin	\$2,693.44	18.0	\$1,657.21	21.0	\$4,350.65	17.0
Wyoming	\$4,598.17	2.0	\$2,464.51	3.0	\$7,062.68	3.0
Mean	\$2,830.17		\$1,568.59		\$4,398.76	
Median	\$2,504.47		\$1,574.04		\$4,052.71	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 1B: Own-Source General Revenue Per Capita by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Current Charges					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2
Alabama	\$748.77	9.0	\$853.08	13.0	\$1,601.85	5.0
Alaska	\$814.00	8.0	\$868.76	12.0	\$1,682.77	3.0
Arizona	\$274.57	49.0	\$560.30	30.0	\$834.87	49.0
Arkansas	\$679.16	13.0	\$336.64	46.0	\$1,015.80	41.0
California	\$412.96	40.0	\$1,107.00	2.0	\$1,519.96	10.0
Colorado	\$597.21	21.0	\$953.56	10.0	\$1,550.77	8.0
Connecticut	\$482.15	32.0	\$279.58	49.0	\$761.73	50.0
Delaware	\$1,185.08	1.0	\$382.34	43.0	\$1,567.42	7.0
Florida	\$329.12	48.0	\$982.71	6.0	\$1,311.83	19.0
Georgia	\$342.29	44.0	\$836.09	15.0	\$1,178.38	28.0
Hawaii	\$973.29	3.0	\$349.08	45.0	\$1,322.36	17.0
Idaho	\$394.66	42.0	\$974.16	7.0	\$1,368.83	15.0
Illinois	\$333.64	45.0	\$566.14	28.0	\$899.78	46.0
Indiana	\$523.69	30.0	\$736.14	19.0	\$1,259.82	22.0
Iowa	\$732.05	10.0	\$871.00	11.0	\$1,603.06	4.0
Kansas	\$716.85	11.0	\$686.59	22.0	\$1,403.44	14.0
Kentucky	\$652.69	14.0	\$453.48	39.0	\$1,106.18	33.0
Louisiana	\$437.15	35.0	\$707.00	21.0	\$1,144.15	30.0
Maine	\$481.60	33.0	\$406.02	42.0	\$887.62	48.0
Maryland	\$525.93	29.0	\$466.30	38.0	\$992.23	42.0
Massachusetts	\$571.12	25.0	\$476.20	37.0	\$1,047.32	39.0
Michigan	\$625.77	16.0	\$674.30	23.0	\$1,300.06	20.0
Minnesota	\$432.72	36.0	\$841.00	14.0	\$1,273.72	21.0
Mississippi	\$475.99	34.0	\$1,012.66	3.0	\$1,488.65	11.0
Missouri	\$409.76	41.0	\$616.62	25.0	\$1,026.38	40.0
Montana	\$548.72	28.0	\$548.19	31.0	\$1,096.91	35.0
Nebraska	\$507.92	31.0	\$964.30	8.0	\$1,472.23	12.0
Nevada	\$266.79	50.0	\$985.17	5.0	\$1,251.96	23.0
New Hampshire	\$615.47	17.0	\$309.61	48.0	\$925.08	44.0
New Jersey	\$605.72	20.0	\$529.92	33.0	\$1,135.65	31.0
New Mexico	\$596.27	22.0	\$370.88	44.0	\$967.15	43.0
New York	\$422.65	39.0	\$813.14	17.0	\$1,235.79	25.0
North Carolina	\$424.34	37.0	\$826.57	16.0	\$1,250.91	24.0
North Dakota	\$1,102.61	2.0	\$422.53	41.0	\$1,525.14	9.0
Ohio	\$610.73	18.0	\$580.70	27.0	\$1,191.43	27.0
Oklahoma	\$583.74	24.0	\$586.88	26.0	\$1,170.62	29.0
Oregon	\$610.18	19.0	\$726.87	20.0	\$1,337.04	16.0
Pennsylvania	\$564.18	27.0	\$512.00	34.0	\$1,076.18	36.0
Rhode Island	\$588.71	23.0	\$310.25	47.0	\$898.96	47.0
South Carolina	\$883.78	5.0	\$962.52	9.0	\$1,846.30	2.0
South Dakota	\$385.21	43.0	\$535.75	32.0	\$920.96	45.0
Tennessee	\$331.13	47.0	\$744.66	18.0	\$1,075.79	37.0
Texas	\$424.27	38.0	\$649.73	24.0	\$1,074.00	38.0
Utah	\$900.78	4.0	\$505.47	35.0	\$1,406.25	13.0
Vermont	\$822.83	7.0	\$274.15	50.0	\$1,096.97	34.0
Virginia	\$824.76	6.0	\$488.10	36.0	\$1,312.86	18.0
Washington	\$570.71	26.0	\$1,004.56	4.0	\$1,575.27	6.0
West Virginia	\$706.36	12.0	\$424.75	40.0	\$1,131.11	32.0
Wisconsin	\$630.35	15.0	\$562.38	29.0	\$1,192.74	26.0
Wyoming	\$333.63	46.0	\$2,009.13	1.0	\$2,342.76	1.0
Mean	\$580.28		\$672.90		\$1,253.18	
Median	\$570.92		\$601.75		\$1,214.27	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 1C: Own-Source General Revenue Per Capita by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Miscellaneous Sources					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2	Per Capita Amount	Rank Score/2
Alabama	\$370.43	35.0	\$260.34	27.0	\$630.77	43.0
Alaska	\$6,897.67	1.0	\$471.13	5.0	\$7,368.81	1.0
Arizona	\$431.85	29.0	\$338.88	18.0	\$770.73	19.0
Arkansas	\$269.77	48.0	\$204.03	41.0	\$473.80	49.0
California	\$277.69	47.0	\$523.41	1.0	\$801.10	18.0
Colorado	\$441.47	26.0	\$476.36	3.0	\$917.82	12.0
Connecticut	\$413.53	31.0	\$140.08	48.0	\$553.61	45.0
Delaware	\$1,472.11	3.0	\$241.50	30.0	\$1,713.60	3.0
Florida	\$326.92	42.0	\$519.51	2.0	\$846.43	15.0
Georgia	\$235.78	49.0	\$287.19	24.0	\$522.97	48.0
Hawaii	\$641.09	10.0	\$100.37	50.0	\$741.46	29.0
Idaho	\$343.78	40.0	\$242.52	29.0	\$586.31	44.0
Illinois	\$341.31	41.0	\$348.23	15.0	\$689.54	34.0
Indiana	\$386.87	33.0	\$358.62	12.0	\$745.49	27.0
Iowa	\$439.86	27.0	\$236.96	31.0	\$676.82	37.0
Kansas	\$309.63	45.0	\$364.40	11.0	\$674.03	38.0
Kentucky	\$325.60	43.0	\$227.18	36.0	\$552.78	46.0
Louisiana	\$633.32	12.0	\$339.73	17.0	\$973.05	10.0
Maine	\$613.70	16.0	\$124.86	49.0	\$738.56	30.0
Maryland	\$463.84	23.0	\$193.25	42.0	\$657.09	41.0
Massachusetts	\$913.91	5.0	\$147.22	45.0	\$1,061.14	6.0
Michigan	\$469.66	21.0	\$278.99	26.0	\$748.65	25.0
Minnesota	\$358.18	39.0	\$452.95	8.0	\$811.13	16.0
Mississippi	\$222.31	50.0	\$234.17	32.0	\$456.48	50.0
Missouri	\$393.31	32.0	\$279.75	25.0	\$673.06	39.0
Montana	\$614.88	15.0	\$320.42	19.0	\$935.30	11.0
Nebraska	\$378.02	34.0	\$311.15	21.0	\$689.17	35.0
Nevada	\$288.14	46.0	\$471.96	4.0	\$760.11	22.0
New Hampshire	\$618.91	13.0	\$143.50	46.0	\$762.41	21.0
New Jersey	\$501.46	20.0	\$219.89	38.0	\$721.35	31.0
New Mexico	\$1,305.88	4.0	\$245.02	28.0	\$1,550.90	4.0
New York	\$659.35	9.0	\$463.84	6.0	\$1,123.19	5.0
North Carolina	\$311.07	44.0	\$221.87	37.0	\$532.94	47.0
North Dakota	\$636.51	11.0	\$412.46	10.0	\$1,048.96	7.0
Ohio	\$362.66	37.0	\$344.56	16.0	\$707.22	33.0
Oklahoma	\$465.50	22.0	\$212.28	40.0	\$677.79	36.0
Oregon	\$604.43	17.0	\$414.43	9.0	\$1,018.85	9.0
Pennsylvania	\$434.48	28.0	\$311.72	20.0	\$746.19	26.0
Rhode Island	\$869.02	6.0	\$154.02	44.0	\$1,023.03	8.0
South Carolina	\$364.21	36.0	\$299.04	22.0	\$663.25	40.0
South Dakota	\$679.21	8.0	\$231.17	34.0	\$910.38	14.0
Tennessee	\$532.56	18.0	\$230.97	35.0	\$763.53	20.0
Texas	\$443.90	25.0	\$358.51	13.0	\$802.41	17.0
Utah	\$462.46	24.0	\$289.83	23.0	\$752.30	24.0
Vermont	\$616.22	14.0	\$143.20	47.0	\$759.42	23.0
Virginia	\$513.26	19.0	\$231.96	33.0	\$745.22	28.0
Washington	\$358.81	38.0	\$352.07	14.0	\$710.87	32.0
West Virginia	\$728.19	7.0	\$188.64	43.0	\$916.83	13.0
Wisconsin	\$418.15	30.0	\$219.01	39.0	\$637.16	42.0
Wyoming	\$1,683.30	2.0	\$459.53	7.0	\$2,142.83	2.0
Mean	\$656.88		\$292.85		\$949.74	
Median	\$442.69		\$279.37		\$747.42	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 1D: Own-Source General Revenue Per Capita by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	All Funding Dimensions					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount/3	Rank Score/2	Per Capita Amount/3	Rank Score/2	Per Capita Amount/3	Rank Score/2
Alabama	\$3,074.90	38.0	\$2,185.05	36.0	\$5,259.95	40.0
Alaska	\$20,064.63	1.0	\$3,261.24	7.0	\$23,325.88	1.0
Arizona	\$2,860.76	44.0	\$2,358.86	30.0	\$5,219.62	44.0
Arkansas	\$3,598.65	24.0	\$1,200.50	49.0	\$4,799.15	50.0
California	\$3,930.37	16.0	\$3,525.53	4.0	\$7,455.90	8.0
Colorado	\$3,026.42	40.0	\$3,497.58	5.0	\$6,523.99	16.0
Connecticut	\$5,079.68	7.0	\$2,860.86	12.0	\$7,940.54	5.0
Delaware	\$6,045.57	3.0	\$1,527.27	47.0	\$7,572.84	6.0
Florida	\$2,617.41	49.0	\$3,553.94	3.0	\$6,171.35	23.0
Georgia	\$2,473.40	50.0	\$2,755.59	15.0	\$5,228.99	43.0
Hawaii	\$5,645.36	4.0	\$1,693.93	44.0	\$7,339.30	10.0
Idaho	\$3,174.68	35.0	\$2,075.80	40.0	\$5,250.48	42.0
Illinois	\$3,170.53	36.0	\$2,944.50	11.0	\$6,115.03	28.0
Indiana	\$3,292.56	31.0	\$2,329.90	31.0	\$5,622.46	34.0
Iowa	\$3,485.45	28.0	\$2,668.60	18.0	\$6,154.06	24.0
Kansas	\$3,605.64	23.0	\$2,750.41	16.0	\$6,356.05	19.0
Kentucky	\$3,341.14	30.0	\$1,644.10	46.0	\$4,985.25	47.0
Louisiana	\$3,585.07	25.0	\$2,634.17	19.0	\$6,219.24	21.0
Maine	\$3,969.80	15.0	\$2,161.14	38.0	\$6,130.94	27.0
Maryland	\$3,778.91	17.0	\$2,778.30	13.0	\$6,557.21	14.0
Massachusetts	\$4,856.10	8.0	\$2,483.52	25.0	\$7,339.62	9.0
Michigan	\$3,561.02	27.0	\$2,233.58	33.0	\$5,794.60	30.0
Minnesota	\$4,320.26	12.0	\$2,527.43	23.0	\$6,847.69	11.0
Mississippi	\$3,015.50	41.0	\$2,082.53	39.0	\$5,098.04	45.0
Missouri	\$2,658.43	48.0	\$2,403.53	29.0	\$5,061.96	46.0
Montana	\$3,731.97	19.0	\$1,903.19	42.0	\$5,635.16	33.0
Nebraska	\$3,275.10	32.0	\$3,128.13	9.0	\$6,403.23	18.0
Nevada	\$2,936.39	43.0	\$3,198.63	8.0	\$6,135.02	26.0
New Hampshire	\$2,943.70	42.0	\$2,512.05	24.0	\$5,455.75	38.0
New Jersey	\$4,652.40	10.0	\$3,433.28	6.0	\$8,085.68	4.0
New Mexico	\$4,769.41	9.0	\$1,682.99	45.0	\$6,452.40	17.0
New York	\$4,447.63	11.0	\$5,031.15	1.0	\$9,478.78	3.0
North Carolina	\$3,248.78	33.0	\$2,198.79	34.0	\$5,447.57	39.0
North Dakota	\$5,363.03	6.0	\$2,186.01	35.0	\$7,549.04	7.0
Ohio	\$3,241.28	34.0	\$2,707.38	17.0	\$5,948.65	29.0
Oklahoma	\$3,355.67	29.0	\$1,902.08	43.0	\$5,257.75	41.0
Oregon	\$3,164.43	37.0	\$2,548.43	22.0	\$5,712.86	31.0
Pennsylvania	\$3,563.83	26.0	\$2,579.35	20.0	\$6,143.19	25.0
Rhode Island	\$4,075.12	14.0	\$2,466.57	26.0	\$6,541.70	15.0
South Carolina	\$3,051.64	39.0	\$2,433.21	28.0	\$5,484.85	37.0
South Dakota	\$2,722.35	47.0	\$2,245.63	32.0	\$4,967.98	48.0
Tennessee	\$2,732.87	46.0	\$2,184.31	37.0	\$4,917.18	49.0
Texas	\$2,742.32	45.0	\$2,757.83	14.0	\$5,500.15	36.0
Utah	\$3,656.51	22.0	\$2,019.85	41.0	\$5,676.36	32.0
Vermont	\$5,542.54	5.0	\$1,048.70	50.0	\$6,591.23	13.0
Virginia	\$3,722.52	20.0	\$2,572.18	21.0	\$6,294.70	20.0
Washington	\$3,707.53	21.0	\$3,000.83	10.0	\$6,708.35	12.0
West Virginia	\$4,130.24	13.0	\$1,467.15	48.0	\$5,597.39	35.0
Wisconsin	\$3,741.95	18.0	\$2,438.60	27.0	\$6,180.55	22.0
Wyoming	\$6,615.10	2.0	\$4,933.18	2.0	\$11,548.28	2.0
Mean	\$4,067.33		\$2,534.35		\$6,601.68	
Median	\$3,574.45		\$2,475.05		\$6,139.11	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

**Own-Source General Revenue as a Percentage of Personal Income  
by  
Funding Dimension  
and  
Level of Government  
FY 2008**

**Tables 2A-2D**

Table 2A: Own-Source General Revenue as a Percentage of Personal Income by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Taxes					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	5.96%	37.0	3.27%	39.0	9.23%	47.0
Alaska	30.06%	1.0	4.67%	13.0	34.73%	1.0
Arizona	6.27%	35.0	4.25%	26.0	10.52%	32.0
Arkansas	8.41%	10.0	2.09%	49.0	10.50%	34.0
California	7.46%	16.0	4.37%	21.5	11.83%	11.0
Colorado	4.68%	48.0	4.87%	8.5	9.55%	44.0
Connecticut	7.52%	15.0	4.39%	20.0	11.91%	10.0
Delaware	8.49%	8.0	2.26%	48.0	10.75%	25.0
Florida	5.02%	47.0	5.26%	4.0	10.28%	36.0
Georgia	5.48%	42.0	4.72%	12.0	10.19%	37.0
Hawaii	9.85%	4.0	3.04%	43.0	12.89%	5.0
Idaho	7.42%	17.0	2.62%	47.0	10.03%	39.0
Illinois	5.98%	36.0	4.87%	8.5	10.85%	23.0
Indiana	7.07%	23.5	3.66%	35.0	10.73%	26.0
Iowa	6.47%	32.0	4.37%	21.5	10.84%	24.0
Kansas	6.89%	26.0	4.54%	15.0	11.44%	17.0
Kentucky	7.61%	13.0	3.10%	41.0	10.71%	27.0
Louisiana	7.12%	22.0	4.49%	18.0	11.61%	14.0
Maine	8.20%	11.0	4.65%	14.0	12.86%	6.0
Maryland	5.94%	38.0	4.52%	17.0	10.46%	35.0
Massachusetts	6.79%	27.0	3.75%	31.5	10.54%	31.0
Michigan	7.21%	20.0	3.75%	31.5	10.96%	22.0
Minnesota	8.46%	9.0	2.96%	44.0	11.42%	18.0
Mississippi	7.84%	12.0	2.83%	45.5	10.67%	28.0
Missouri	5.28%	45.0	4.29%	23.5	9.57%	43.0
Montana	7.57%	14.0	3.05%	42.0	10.62%	29.0
Nebraska	6.30%	34.0	4.89%	7.0	11.19%	19.0
Nevada	5.82%	39.0	4.26%	25.0	10.07%	38.0
New Hampshire	4.01%	50.0	4.82%	10.0	8.83%	49.0
New Jersey	7.04%	25.0	5.33%	2.0	12.37%	8.0
New Mexico	8.94%	7.0	3.33%	37.0	12.26%	9.0
New York	7.07%	23.5	7.88%	1.0	14.95%	3.0
North Carolina	7.21%	20.0	3.30%	38.0	10.51%	33.0
North Dakota	9.88%	3.0	3.68%	33.0	13.56%	4.0
Ohio	6.45%	33.0	5.07%	5.0	11.51%	15.5
Oklahoma	6.72%	28.0	3.22%	40.0	9.94%	40.0
Oregon	5.46%	44.0	3.94%	28.0	9.39%	45.0
Pennsylvania	6.62%	30.0	4.53%	16.0	11.15%	20.0
Rhode Island	6.52%	31.0	4.99%	6.0	11.51%	15.5
South Carolina	5.65%	40.0	3.67%	34.0	9.32%	46.0
South Dakota	4.55%	49.0	4.06%	27.0	8.61%	50.0
Tennessee	5.47%	43.0	3.54%	36.0	9.01%	48.0
Texas	5.09%	46.0	4.75%	11.0	9.84%	41.0
Utah	7.21%	20.0	3.85%	30.0	11.06%	21.0
Vermont	10.87%	2.0	1.67%	50.0	12.54%	7.0
Virginia	5.53%	41.0	4.29%	23.5	9.82%	42.0
Washington	6.63%	29.0	3.92%	29.0	10.55%	30.0
West Virginia	8.95%	6.0	2.83%	45.5	11.78%	12.0
Wisconsin	7.28%	18.0	4.48%	19.0	11.76%	13.0
Wyoming	9.83%	5.0	5.27%	3.0	15.10%	2.0
Mean	7.40%		4.04%		11.45%	
Median	6.97%		4.26%		10.74%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 2B: Own-Source General Revenue as a Percentage of Personal Income by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Current Charges					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	2.28%	7.0	2.60%	5.0	4.88%	4.0
Alaska	1.98%	12.0	2.11%	17.0	4.09%	9.0
Arizona	0.80%	47.5	1.63%	28.0	2.43%	43.0
Arkansas	2.15%	9.0	1.07%	41.0	3.22%	29.5
California	0.95%	43.0	2.55%	6.0	3.50%	21.0
Colorado	1.41%	27.0	2.25%	14.0	3.65%	18.0
Connecticut	0.87%	45.0	0.50%	50.0	1.37%	50.0
Delaware	2.97%	2.0	0.96%	44.5	3.93%	10.0
Florida	0.84%	46.0	2.52%	8.0	3.36%	25.0
Georgia	0.99%	41.0	2.42%	10.0	3.40%	23.0
Hawaii	2.38%	5.0	0.85%	46.0	3.23%	27.5
Idaho	1.20%	33.5	2.97%	4.0	4.17%	7.0
Illinois	0.80%	47.5	1.36%	35.0	2.16%	47.0
Indiana	1.55%	23.0	2.18%	15.5	3.74%	16.5
Iowa	2.05%	11.0	2.44%	9.0	4.48%	5.0
Kansas	1.92%	13.0	1.84%	22.0	3.75%	14.5
Kentucky	2.10%	10.0	1.46%	33.0	3.56%	20.0
Louisiana	1.24%	31.0	2.00%	20.0	3.24%	26.0
Maine	1.37%	28.0	1.16%	37.5	2.53%	41.5
Maryland	1.12%	38.0	0.99%	43.0	2.11%	48.5
Massachusetts	1.15%	36.5	0.96%	44.5	2.11%	48.5
Michigan	1.83%	16.0	1.97%	21.0	3.80%	12.0
Minnesota	1.04%	40.0	2.02%	19.0	3.05%	33.0
Mississippi	1.61%	22.0	3.43%	2.0	5.04%	2.0
Missouri	1.17%	35.0	1.76%	23.5	2.92%	36.5
Montana	1.62%	21.0	1.62%	29.0	3.23%	27.5
Nebraska	1.34%	30.0	2.54%	7.0	3.88%	11.0
Nevada	0.65%	50.0	2.41%	11.0	3.06%	32.0
New Hampshire	1.44%	26.0	0.73%	48.5	2.17%	46.0
New Jersey	1.20%	33.5	1.05%	42.0	2.25%	44.0
New Mexico	1.86%	15.0	1.16%	37.5	3.01%	35.0
New York	0.89%	44.0	1.71%	25.5	2.59%	40.0
North Carolina	1.22%	32.0	2.37%	13.0	3.59%	19.0
North Dakota	3.01%	1.0	1.15%	39.0	4.16%	8.0
Ohio	1.74%	17.0	1.65%	27.0	3.39%	24.0
Oklahoma	1.70%	19.5	1.71%	25.5	3.41%	22.0
Oregon	1.71%	18.0	2.03%	18.0	3.74%	16.5
Pennsylvania	1.46%	25.0	1.32%	36.0	2.78%	39.0
Rhode Island	1.47%	24.0	0.77%	47.0	2.24%	45.0
South Carolina	2.77%	4.0	3.01%	3.0	5.78%	1.0
South Dakota	1.06%	39.0	1.47%	32.0	2.53%	41.5
Tennessee	0.97%	42.0	2.18%	15.5	3.15%	31.0
Texas	1.15%	36.5	1.76%	23.5	2.92%	36.5
Utah	2.83%	3.0	1.59%	30.0	4.42%	6.0
Vermont	2.18%	8.0	0.73%	48.5	2.90%	38.0
Virginia	1.91%	14.0	1.13%	40.0	3.04%	34.0
Washington	1.36%	29.0	2.40%	12.0	3.76%	13.0
West Virginia	2.34%	6.0	1.41%	34.0	3.75%	14.5
Wisconsin	1.70%	19.5	1.52%	31.0	3.22%	29.5
Wyoming	0.71%	49.0	4.30%	1.0	5.01%	3.0
Mean	1.56%		1.79%		3.35%	
Median	1.45%		1.71%		3.30%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

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With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

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In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 2C: Own-Source General Revenue as a Percentage of Personal Income by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	Miscellaneous Sources					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	1.13%	28.5	0.79%	27.5	1.92%	29.5
Alaska	16.78%	1.0	1.15%	4.5	17.93%	1.0
Arizona	1.26%	22.0	0.99%	10.0	2.24%	14.5
Arkansas	0.86%	41.0	0.65%	34.0	1.50%	47.0
California	0.64%	50.0	1.21%	2.0	1.85%	33.0
Colorado	1.04%	34.0	1.12%	6.5	2.16%	20.0
Connecticut	0.74%	47.0	0.25%	49.5	1.00%	50.0
Delaware	3.69%	3.0	0.60%	39.0	4.29%	4.0
Florida	0.84%	43.0	1.33%	1.0	2.17%	19.0
Georgia	0.68%	49.0	0.83%	21.5	1.51%	46.0
Hawaii	1.57%	15.0	0.25%	49.5	1.81%	35.0
Idaho	1.05%	32.5	0.74%	30.0	1.79%	37.5
Illinois	0.82%	45.0	0.83%	21.5	1.65%	43.0
Indiana	1.15%	26.0	1.06%	9.0	2.21%	16.0
Iowa	1.23%	23.0	0.66%	33.0	1.89%	31.0
Kansas	0.83%	44.0	0.97%	14.0	1.80%	36.0
Kentucky	1.05%	32.5	0.73%	31.0	1.78%	39.0
Louisiana	1.79%	10.0	0.96%	16.0	2.75%	9.0
Maine	1.75%	11.0	0.36%	46.0	2.11%	22.0
Maryland	0.99%	38.0	0.41%	43.0	1.40%	49.0
Massachusetts	1.84%	8.0	0.30%	48.0	2.14%	21.0
Michigan	1.37%	20.0	0.82%	23.5	2.19%	17.0
Minnesota	0.86%	41.0	1.09%	8.0	1.95%	27.0
Mississippi	0.75%	46.0	0.79%	27.5	1.55%	44.0
Missouri	1.12%	30.5	0.80%	25.5	1.92%	29.5
Montana	1.81%	9.0	0.94%	17.5	2.76%	8.0
Nebraska	1.00%	36.5	0.82%	23.5	1.82%	34.0
Nevada	0.70%	48.0	1.15%	4.5	1.86%	32.0
New Hampshire	1.45%	17.5	0.34%	47.0	1.79%	37.5
New Jersey	1.00%	36.5	0.44%	42.0	1.43%	48.0
New Mexico	4.07%	2.0	0.76%	29.0	4.83%	2.0
New York	1.38%	19.0	0.97%	14.0	2.36%	13.0
North Carolina	0.89%	39.0	0.64%	35.0	1.53%	45.0
North Dakota	1.73%	12.0	1.12%	6.5	2.86%	6.0
Ohio	1.03%	35.0	0.98%	11.5	2.01%	24.5
Oklahoma	1.36%	21.0	0.62%	38.0	1.98%	26.0
Oregon	1.69%	13.0	1.16%	3.0	2.85%	7.0
Pennsylvania	1.12%	30.5	0.80%	25.5	1.93%	28.0
Rhode Island	2.16%	6.0	0.38%	44.5	2.55%	10.0
South Carolina	1.14%	27.0	0.94%	17.5	2.08%	23.0
South Dakota	1.86%	7.0	0.63%	36.5	2.50%	11.0
Tennessee	1.56%	16.0	0.68%	32.0	2.24%	14.5
Texas	1.21%	24.0	0.97%	14.0	2.18%	18.0
Utah	1.45%	17.5	0.91%	19.0	2.37%	12.0
Vermont	1.63%	14.0	0.38%	44.5	2.01%	24.5
Virginia	1.19%	25.0	0.54%	41.0	1.73%	40.0
Washington	0.86%	41.0	0.84%	20.0	1.70%	42.0
West Virginia	2.42%	5.0	0.63%	36.5	3.04%	5.0
Wisconsin	1.13%	28.5	0.59%	40.0	1.72%	41.0
Wyoming	3.60%	4.0	0.98%	11.5	4.58%	3.0
Mean	1.71%		0.78%		2.48%	
Median	1.17%		0.80%		2.00%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 2D: Own-Source General Revenue as a Percentage of Personal Income by Funding Dimension and Level of Government, FY 2008--A 50 State Profile/1

State	All Funding Dimensions					
	State Level		Local Level		State and Local Levels	
	Percentage/3	Rank Score/2	Percentage/3	Rank Score/2	Percentage/3	Rank Score/2
Alabama	9.37%	27.0	6.66%	24.5	16.04%	28.0
Alaska	48.82%	1.0	7.94%	8.0	56.76%	1.0
Arizona	8.32%	39.0	6.86%	21.0	15.19%	38.0
Arkansas	11.42%	10.0	3.81%	49.0	15.23%	37.0
California	9.06%	34.0	8.12%	6.0	17.18%	15.5
Colorado	7.13%	48.0	8.24%	5.0	15.37%	35.0
Connecticut	9.13%	33.0	5.14%	44.0	14.28%	47.0
Delaware	15.14%	2.0	3.83%	48.0	18.97%	6.0
Florida	6.71%	50.0	9.10%	3.0	15.81%	33.0
Georgia	7.15%	47.0	7.96%	7.0	15.11%	39.0
Hawaii	13.80%	7.0	4.14%	47.0	17.94%	8.0
Idaho	9.67%	24.0	6.32%	30.0	15.99%	30.5
Illinois	7.60%	42.0	7.06%	18.0	14.66%	43.0
Indiana	9.77%	22.0	6.91%	20.0	16.68%	22.0
Iowa	9.75%	23.0	7.46%	13.0	17.21%	14.0
Kansas	9.64%	25.0	7.35%	15.0	16.99%	17.0
Kentucky	10.76%	13.0	5.29%	42.0	16.05%	26.5
Louisiana	10.14%	18.0	7.45%	14.0	17.60%	10.0
Maine	11.33%	11.0	6.17%	32.0	17.50%	11.0
Maryland	8.05%	40.0	5.92%	38.0	13.97%	48.0
Massachusetts	9.78%	20.5	5.00%	45.0	14.78%	42.0
Michigan	10.42%	14.0	6.53%	27.0	16.95%	18.0
Minnesota	10.36%	15.0	6.06%	35.0	16.42%	24.0
Mississippi	10.21%	16.0	7.05%	19.0	17.26%	13.0
Missouri	7.57%	43.0	6.84%	22.0	14.41%	45.0
Montana	11.00%	12.0	5.61%	40.0	16.61%	23.0
Nebraska	8.64%	37.0	8.25%	4.0	16.90%	20.0
Nevada	7.17%	46.0	7.82%	9.0	14.99%	40.0
New Hampshire	6.90%	49.0	5.89%	39.0	12.78%	50.0
New Jersey	9.24%	30.0	6.82%	23.0	16.05%	26.5
New Mexico	14.86%	3.0	5.24%	43.0	20.11%	4.0
New York	9.34%	28.0	10.56%	1.0	19.90%	5.0
North Carolina	9.32%	29.0	6.31%	31.0	15.62%	34.0
North Dakota	14.62%	5.0	5.96%	36.5	20.58%	3.0
Ohio	9.22%	31.0	7.70%	10.0	16.91%	19.0
Oklahoma	9.78%	20.5	5.55%	41.0	15.33%	36.0
Oregon	8.85%	35.0	7.13%	17.0	15.99%	30.5
Pennsylvania	9.20%	32.0	6.66%	24.5	15.86%	32.0
Rhode Island	10.15%	17.0	6.14%	34.0	16.29%	25.0
South Carolina	9.56%	26.0	7.62%	11.0	17.18%	15.5
South Dakota	7.47%	44.0	6.16%	33.0	13.64%	49.0
Tennessee	8.00%	41.0	6.40%	28.0	14.40%	46.0
Texas	7.44%	45.0	7.49%	12.0	14.93%	41.0
Utah	11.50%	9.0	6.35%	29.0	17.85%	9.0
Vermont	14.68%	4.0	2.78%	50.0	17.45%	12.0
Virginia	8.63%	38.0	5.96%	36.5	14.59%	44.0
Washington	8.84%	36.0	7.16%	16.0	16.00%	29.0
West Virginia	13.71%	8.0	4.87%	46.0	18.58%	7.0
Wisconsin	10.12%	19.0	6.59%	26.0	16.71%	21.0
Wyoming	14.15%	6.0	10.55%	2.0	24.70%	2.0
Mean	10.67%		6.62%		17.29%	
Median	9.60%		6.63%		16.17%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality.

2

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

3

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

**Percentage Impact of Funding Dimensions  
on  
Total Own-Source General Revenue  
by  
Level of Government  
FY 2008**

**Tables 3A-3C**

Table 3A: Percentage Impact of Funding Dimension on Total Own-Source General Revenue by Level of Government, FY 2008--A 50 State Profile/1

State	Taxes					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	63.60%	42.0	49.04%	46.0	57.55%	48.0
Alaska	61.57%	45.0	58.91%	29.0	61.20%	44.0
Arizona	75.31%	12.0	61.88%	19.0	69.24%	14.0
Arkansas	73.63%	17.0	54.96%	38.0	68.96%	16.0
California	82.43%	1.0	53.75%	42.0	68.87%	17.0
Colorado	65.68%	38.0	59.12%	28.0	62.16%	41.0
Connecticut	82.37%	2.0	85.33%	1.0	83.44%	1.0
Delaware	56.05%	50.0	59.15%	27.0	56.67%	49.0
Florida	74.94%	13.0	57.73%	34.0	65.03%	31.0
Georgia	76.63%	9.0	59.24%	25.0	67.46%	19.0
Hawaii	71.40%	24.0	73.47%	9.0	71.88%	7.0
Idaho	76.74%	8.0	41.39%	49.0	62.76%	39.0
Illinois	78.71%	5.0	68.95%	11.0	74.01%	5.0
Indiana	72.35%	20.0	53.01%	43.0	64.33%	34.0
Iowa	66.38%	37.0	58.48%	31.0	62.95%	38.0
Kansas	71.53%	23.0	61.79%	21.0	67.31%	20.0
Kentucky	70.72%	25.0	58.60%	30.0	66.72%	24.0
Louisiana	70.14%	26.0	60.26%	23.0	65.96%	27.0
Maine	72.41%	19.0	75.44%	6.0	73.48%	6.0
Maryland	73.81%	16.0	76.26%	5.0	74.85%	4.0
Massachusetts	69.42%	30.0	74.90%	7.0	71.27%	9.0
Michigan	69.24%	31.0	57.32%	35.0	64.64%	33.0
Minnesota	81.69%	3.0	48.80%	47.0	69.55%	13.0
Mississippi	76.84%	7.0	40.13%	50.0	61.85%	43.0
Missouri	69.79%	28.0	62.71%	18.0	66.43%	25.0
Montana	68.82%	32.0	54.36%	41.0	63.94%	35.0
Nebraska	72.95%	18.0	59.23%	26.0	66.25%	26.0
Nevada	81.10%	4.0	54.45%	40.0	67.20%	23.0
New Hampshire	58.07%	49.0	81.96%	2.0	69.07%	15.0
New Jersey	76.20%	10.0	78.16%	4.0	77.03%	2.0
New Mexico	60.12%	47.0	63.40%	17.0	60.98%	46.0
New York	75.67%	11.0	74.62%	8.0	75.11%	3.0
North Carolina	77.36%	6.0	52.32%	44.0	67.25%	22.0
North Dakota	67.57%	36.0	61.80%	20.0	65.90%	29.0
Ohio	69.97%	27.0	65.82%	15.0	68.08%	18.0
Oklahoma	68.73%	33.0	57.98%	33.0	64.84%	32.0
Oregon	61.62%	44.0	55.22%	37.0	58.76%	47.0
Pennsylvania	71.98%	21.5	68.07%	12.0	70.34%	12.0
Rhode Island	64.23%	40.0	81.18%	3.0	70.62%	10.0
South Carolina	59.10%	48.0	48.15%	48.0	54.25%	50.0
South Dakota	60.90%	46.0	65.85%	14.0	63.14%	37.0
Tennessee	68.40%	34.0	55.33%	36.0	62.59%	40.0
Texas	68.34%	35.0	63.44%	16.0	65.88%	30.0
Utah	62.72%	43.0	60.63%	22.0	61.97%	42.0
Vermont	74.04%	15.0	60.20%	24.0	71.84%	8.0
Virginia	64.06%	41.0	72.01%	10.0	67.30%	21.0
Washington	74.93%	14.0	54.79%	39.0	65.92%	28.0
West Virginia	65.27%	39.0	58.19%	32.0	63.41%	36.0
Wisconsin	71.98%	21.5	67.96%	13.0	70.39%	11.0
Wyoming	69.51%	29.0	49.96%	45.0	61.16%	45.0
Mean	70.34%		61.51%		66.64%	
Median	70.43%		59.24%		66.34%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 3A, 3B, and 3C may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

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Table 3B: Percentage Impact of Funding Dimension on Total Own-Source General Revenue by Level of Government, FY 2008--A 50 State Profile/1

State	Current Charges					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	24.35%	3.0	39.04%	5.0	30.45%	2.0
Alaska	4.06%	50.0	26.64%	26.0	7.21%	50.0
Arizona	9.60%	45.0	23.75%	33.0	15.99%	40.0
Arkansas	18.87%	13.0	28.04%	21.0	21.17%	20.0
California	10.51%	43.0	31.40%	12.0	20.39%	24.0
Colorado	19.73%	9.0	27.26%	24.0	23.77%	7.0
Connecticut	9.49%	47.0	9.77%	50.0	9.59%	49.0
Delaware	19.60%	10.0	25.03%	29.0	20.70%	22.0
Florida	12.57%	35.0	27.65%	22.0	21.26%	19.0
Georgia	13.84%	32.0	30.34%	16.0	22.54%	12.0
Hawaii	17.24%	17.0	20.61%	38.0	18.02%	36.0
Idaho	12.43%	37.0	46.93%	2.0	26.07%	4.0
Illinois	10.52%	42.0	19.23%	41.0	14.71%	43.0
Indiana	15.91%	20.0	31.60%	11.0	22.41%	14.0
Iowa	21.00%	5.0	32.64%	10.0	26.05%	5.0
Kansas	19.88%	8.0	24.96%	31.0	22.08%	17.0
Kentucky	19.54%	11.0	27.58%	23.0	22.19%	16.0
Louisiana	12.19%	38.0	26.84%	25.0	18.40%	35.0
Maine	12.13%	39.0	18.79%	44.0	14.48%	44.0
Maryland	13.92%	31.0	16.78%	45.0	15.13%	41.0
Massachusetts	11.76%	41.0	19.17%	42.0	14.27%	45.0
Michigan	17.57%	15.0	30.19%	17.0	22.44%	13.0
Minnesota	10.02%	44.0	33.28%	9.0	18.60%	33.0
Mississippi	15.78%	22.0	48.63%	1.0	29.20%	3.0
Missouri	15.41%	25.0	25.65%	28.0	20.28%	26.0
Montana	14.70%	28.0	28.80%	19.0	19.47%	31.0
Nebraska	15.51%	23.0	30.83%	14.0	22.99%	10.0
Nevada	9.09%	48.0	30.80%	15.0	20.41%	23.0
New Hampshire	20.91%	6.0	12.32%	49.0	16.96%	38.0
New Jersey	13.02%	34.0	15.43%	47.0	14.05%	46.0
New Mexico	12.50%	36.0	22.04%	36.0	14.99%	42.0
New York	9.50%	46.0	16.16%	46.0	13.04%	48.0
North Carolina	13.06%	33.0	37.59%	6.0	22.96%	11.0
North Dakota	20.56%	7.0	19.33%	40.0	20.20%	28.0
Ohio	18.84%	14.0	21.45%	37.0	20.03%	29.0
Oklahoma	17.40%	16.0	30.85%	13.0	22.26%	15.0
Oregon	19.28%	12.0	28.52%	20.0	23.40%	9.0
Pennsylvania	15.83%	21.0	19.85%	39.0	17.52%	37.0
Rhode Island	14.45%	29.0	12.58%	48.0	13.74%	47.0
South Carolina	28.96%	1.0	39.56%	4.0	33.66%	1.0
South Dakota	14.15%	30.0	23.86%	32.0	18.54%	34.0
Tennessee	12.12%	40.0	34.09%	7.0	21.88%	18.0
Texas	15.47%	24.0	23.56%	34.0	19.53%	30.0
Utah	24.64%	2.0	25.02%	30.0	24.77%	6.0
Vermont	14.85%	27.0	26.14%	27.0	16.64%	39.0
Virginia	22.16%	4.0	18.98%	43.0	20.86%	21.0
Washington	15.39%	26.0	33.48%	8.0	23.48%	8.0
West Virginia	17.10%	18.0	28.95%	18.0	20.21%	27.0
Wisconsin	16.85%	19.0	23.06%	35.0	19.30%	32.0
Wyoming	5.04%	49.0	40.73%	3.0	20.29%	25.0
Mean	15.39%		26.72%		19.97%	
Median	15.40%		26.74%		20.29%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 3A, 3B, and 3C may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

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Table 3C: Percentage Impact of Funding Dimension on Total Own-Source General Revenue by Level of Government, FY 2008--A 50 State Profile/1

State	Miscellaneous Sources					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/2	Percentage	Rank Score/2	Percentage	Rank Score/2
Alabama	12.05%	28.0	11.91%	26.0	11.99%	28.0
Alaska	34.38%	1.0	14.45%	12.0	31.59%	1.0
Arizona	15.10%	16.0	14.37%	13.0	14.77%	12.0
Arkansas	7.50%	48.0	17.00%	3.0	9.87%	46.0
California	7.07%	50.0	14.85%	8.0	10.74%	39.0
Colorado	14.59%	19.0	13.62%	17.0	14.07%	15.0
Connecticut	8.14%	47.0	4.90%	50.0	6.97%	50.0
Delaware	24.35%	5.0	15.81%	6.0	22.63%	3.0
Florida	12.49%	25.0	14.62%	10.0	13.72%	18.0
Georgia	9.53%	44.0	10.42%	34.0	10.00%	45.0
Hawaii	11.36%	33.0	5.93%	46.5	10.10%	43.0
Idaho	10.83%	37.0	11.68%	29.0	11.17%	35.0
Illinois	10.77%	39.0	11.83%	27.0	11.28%	34.0
Indiana	11.75%	31.0	15.39%	7.0	13.26%	20.0
Iowa	12.62%	24.0	8.88%	42.0	11.00%	37.0
Kansas	8.59%	45.0	13.25%	18.0	10.60%	40.5
Kentucky	9.75%	41.0	13.82%	15.0	11.09%	36.0
Louisiana	17.67%	11.0	12.90%	20.0	15.65%	9.0
Maine	15.46%	15.0	5.78%	48.0	12.05%	27.0
Maryland	12.27%	26.0	6.96%	43.0	10.02%	44.0
Massachusetts	18.82%	10.0	5.93%	46.5	14.46%	14.0
Michigan	13.19%	22.0	12.49%	23.0	12.92%	22.0
Minnesota	8.29%	46.0	17.92%	2.0	11.85%	30.5
Mississippi	7.37%	49.0	11.24%	31.0	8.95%	48.0
Missouri	14.79%	18.0	11.64%	30.0	13.30%	19.0
Montana	16.48%	13.0	16.84%	4.0	16.60%	7.0
Nebraska	11.54%	32.0	9.95%	37.0	10.76%	38.0
Nevada	9.81%	40.0	14.76%	9.0	12.39%	24.0
New Hampshire	21.02%	7.0	5.71%	49.0	13.97%	16.0
New Jersey	10.78%	38.0	6.40%	44.0	8.92%	49.0
New Mexico	27.38%	2.0	14.56%	11.0	24.04%	2.0
New York	14.82%	17.0	9.22%	39.0	11.85%	30.5
North Carolina	9.57%	43.0	10.09%	36.0	9.78%	47.0
North Dakota	11.87%	30.0	18.87%	1.0	13.90%	17.0
Ohio	11.19%	34.0	12.73%	22.0	11.89%	29.0
Oklahoma	13.87%	20.0	11.16%	32.0	12.89%	23.0
Oregon	19.10%	9.0	16.26%	5.0	17.83%	6.0
Pennsylvania	12.19%	27.0	12.08%	25.0	12.15%	25.0
Rhode Island	21.32%	6.0	6.24%	45.0	15.64%	10.0
South Carolina	11.93%	29.0	12.29%	24.0	12.09%	26.0
South Dakota	24.95%	4.0	10.29%	35.0	18.32%	5.0
Tennessee	19.49%	8.0	10.57%	33.0	15.53%	11.0
Texas	16.19%	14.0	13.00%	19.0	14.59%	13.0
Utah	12.65%	23.0	14.35%	14.0	13.25%	21.0
Vermont	11.12%	36.0	13.66%	16.0	11.52%	33.0
Virginia	13.79%	21.0	9.02%	40.0	11.84%	32.0
Washington	9.68%	42.0	11.73%	28.0	10.60%	40.5
West Virginia	17.63%	12.0	12.86%	21.0	16.38%	8.0
Wisconsin	11.17%	35.0	8.98%	41.0	10.31%	42.0
Wyoming	25.45%	3.0	9.32%	38.0	18.56%	4.0
Mean	14.27%		11.77%		13.39%	
Median	12.38%		12.00%		12.12%	

1

Own-source general receipts encompass collections from taxes, current charges, and miscellaneous funding bases (e.g., property sales, special assessments, interest-bearing deposits, and land use fees). The scope of these revenues, however, does not extend to any amounts generated by intergovernmental transfer payments or by liquor stores, utilities, and insurance trust funds falling within the proprietary control of a given state or locality. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 3A, 3B, and 3C may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the revenue data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Staff, Commission on Local Government

**Direct General Expenditures Per Capita  
by  
Outlay Dimension  
and  
Level of Government  
FY 2008**

**Tables 4A-4H**

Table 4A: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Governmental Administration					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$123.76	37.0	\$181.85	36.0	\$305.61	45.0
Alaska	\$835.53	1.0	\$319.88	5.0	\$1,155.41	1.0
Arizona	\$113.55	43.0	\$299.72	6.0	\$413.27	23.0
Arkansas	\$208.08	21.0	\$128.18	50.0	\$336.26	38.0
California	\$242.41	13.0	\$376.77	3.0	\$619.18	4.0
Colorado	\$152.57	32.0	\$323.89	4.0	\$476.46	13.0
Connecticut	\$319.08	7.0	\$185.92	35.0	\$505.00	11.0
Delaware	\$549.39	2.0	\$167.52	42.0	\$716.92	3.0
Florida	\$162.63	29.0	\$293.06	8.0	\$455.69	17.0
Georgia	\$84.99	49.0	\$269.78	9.0	\$354.77	34.0
Hawaii	\$376.31	3.0	\$223.30	21.0	\$599.61	5.0
Idaho	\$240.24	14.0	\$211.71	27.0	\$451.94	19.0
Illinois	\$89.74	47.0	\$255.86	12.0	\$345.60	37.0
Indiana	\$100.68	45.0	\$219.33	24.0	\$320.01	42.0
Iowa	\$181.04	27.0	\$145.70	47.0	\$326.74	41.0
Kansas	\$161.14	31.0	\$219.80	23.0	\$380.94	31.0
Kentucky	\$190.65	25.0	\$141.78	49.0	\$332.44	40.0
Louisiana	\$207.66	23.0	\$252.70	13.0	\$460.36	15.0
Maine	\$238.95	15.0	\$149.28	46.0	\$388.23	29.0
Maryland	\$219.97	19.0	\$235.76	17.0	\$455.73	16.0
Massachusetts	\$256.22	11.0	\$149.73	45.0	\$405.95	25.0
Michigan	\$94.38	46.0	\$212.43	26.0	\$306.81	44.0
Minnesota	\$162.36	30.0	\$240.00	15.0	\$402.36	26.0
Mississippi	\$110.46	44.0	\$193.82	34.0	\$304.28	46.0
Missouri	\$85.83	48.0	\$165.78	43.0	\$251.61	49.0
Montana	\$329.46	6.0	\$194.27	33.0	\$523.73	8.0
Nebraska	\$115.60	40.0	\$233.98	18.0	\$349.58	36.0
Nevada	\$115.16	41.0	\$449.28	2.0	\$564.44	7.0
New Hampshire	\$175.65	28.0	\$203.05	29.0	\$378.71	32.0
New Jersey	\$207.94	22.0	\$198.64	31.0	\$406.58	24.0
New Mexico	\$268.35	9.0	\$241.66	14.0	\$510.01	10.0
New York	\$297.05	8.0	\$269.52	10.0	\$566.57	6.0
North Carolina	\$128.49	35.0	\$165.07	44.0	\$293.56	47.0
North Dakota	\$187.35	26.0	\$173.79	40.0	\$361.14	33.0
Ohio	\$147.95	33.0	\$298.76	7.0	\$446.71	20.0
Oklahoma	\$137.17	34.0	\$198.20	32.0	\$335.37	39.0
Oregon	\$237.83	16.0	\$223.26	22.0	\$461.10	14.0
Pennsylvania	\$196.57	24.0	\$230.94	19.0	\$427.52	22.0
Rhode Island	\$343.29	5.0	\$173.81	39.0	\$517.10	9.0
South Carolina	\$237.61	17.0	\$216.11	25.0	\$453.72	18.0
South Dakota	\$210.87	20.0	\$171.44	41.0	\$382.31	30.0
Tennessee	\$116.05	39.0	\$173.88	38.0	\$289.93	48.0
Texas	\$61.88	50.0	\$181.67	37.0	\$243.55	50.0
Utah	\$263.03	10.0	\$229.62	20.0	\$492.65	12.0
Vermont	\$252.14	12.0	\$144.86	48.0	\$397.00	27.0
Virginia	\$127.63	36.0	\$267.32	11.0	\$394.94	28.0
Washington	\$116.97	38.0	\$237.42	16.0	\$354.40	35.0
West Virginia	\$220.22	18.0	\$207.37	28.0	\$427.59	21.0
Wisconsin	\$114.43	42.0	\$200.71	30.0	\$315.14	43.0
Wyoming	\$369.91	4.0	\$491.08	1.0	\$860.99	2.0
Mean	\$209.72		\$226.79		\$436.51	
Median	\$189.00		\$214.27		\$404.16	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4B: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Education Services					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$1,141.22	7.0	\$1,685.23	35.0	\$2,826.45	20.0
Alaska	\$1,809.91	2.0	\$2,651.71	3.0	\$4,461.62	1.0
Arizona	\$578.02	48.0	\$1,664.55	36.0	\$2,242.56	47.0
Arkansas	\$891.09	23.0	\$1,600.73	43.0	\$2,491.82	41.0
California	\$645.95	44.0	\$2,262.85	7.0	\$2,908.80	13.0
Colorado	\$835.59	27.0	\$1,827.31	29.0	\$2,662.91	31.0
Connecticut	\$851.05	26.0	\$2,386.76	5.0	\$3,237.82	7.0
Delaware	\$1,415.62	3.0	\$1,956.15	22.0	\$3,371.78	6.0
Florida	\$434.07	50.0	\$1,863.32	27.0	\$2,297.39	46.0
Georgia	\$734.67	37.0	\$1,979.54	20.0	\$2,714.21	27.0
Hawaii	\$2,683.19	1.0	\$0.02	50.0	\$2,683.21	29.0
Idaho	\$753.26	33.0	\$1,390.55	48.0	\$2,143.81	49.0
Illinois	\$580.56	47.0	\$2,035.15	13.0	\$2,615.71	35.0
Indiana	\$904.77	22.0	\$1,614.58	42.0	\$2,519.35	40.0
Iowa	\$928.16	20.0	\$2,035.12	14.0	\$2,963.28	11.0
Kansas	\$744.84	34.0	\$2,003.41	15.0	\$2,748.24	24.0
Kentucky	\$1,128.93	8.0	\$1,398.65	47.0	\$2,527.59	39.0
Louisiana	\$1,090.38	9.0	\$1,646.13	39.0	\$2,736.51	25.0
Maine	\$709.38	40.0	\$1,739.05	33.0	\$2,448.43	44.0
Maryland	\$797.28	29.0	\$2,298.63	6.0	\$3,095.91	8.0
Massachusetts	\$735.98	35.0	\$1,967.23	21.0	\$2,703.21	28.0
Michigan	\$879.97	25.0	\$1,985.38	17.0	\$2,865.35	16.0
Minnesota	\$980.31	16.0	\$1,914.64	25.0	\$2,894.95	15.0
Mississippi	\$758.37	32.0	\$1,712.14	34.0	\$2,470.51	43.0
Missouri	\$609.19	46.0	\$1,796.84	30.0	\$2,406.03	45.0
Montana	\$1,009.75	14.0	\$1,655.26	38.0	\$2,665.01	30.0
Nebraska	\$907.84	21.0	\$1,989.52	16.0	\$2,897.36	14.0
Nevada	\$622.27	45.0	\$1,854.86	28.0	\$2,477.13	42.0
New Hampshire	\$705.71	41.0	\$1,917.87	24.0	\$2,623.58	34.0
New Jersey	\$977.26	17.0	\$2,603.72	4.0	\$3,580.98	4.0
New Mexico	\$1,046.23	11.0	\$1,982.69	19.0	\$3,028.92	9.0
New York	\$560.08	49.0	\$2,818.98	2.0	\$3,379.05	5.0
North Carolina	\$882.80	24.0	\$1,655.30	37.0	\$2,538.10	38.0
North Dakota	\$1,303.65	5.0	\$1,618.38	41.0	\$2,922.03	12.0
Ohio	\$798.66	28.0	\$1,922.97	23.0	\$2,721.63	26.0
Oklahoma	\$989.46	15.0	\$1,570.59	45.0	\$2,560.04	37.0
Oregon	\$735.57	36.0	\$1,898.71	26.0	\$2,634.29	33.0
Pennsylvania	\$676.85	42.0	\$1,985.17	18.0	\$2,662.02	32.0
Rhode Island	\$781.50	30.0	\$2,040.23	11.0	\$2,821.73	21.0
South Carolina	\$1,042.68	12.0	\$1,748.33	32.0	\$2,791.01	22.0
South Dakota	\$718.97	38.0	\$1,510.20	46.0	\$2,229.17	48.0
Tennessee	\$652.82	43.0	\$1,370.03	49.0	\$2,022.85	50.0
Texas	\$713.01	39.0	\$2,075.24	9.0	\$2,788.26	23.0
Utah	\$1,217.51	6.0	\$1,622.91	40.0	\$2,840.42	18.0
Vermont	\$1,346.93	4.0	\$2,253.11	8.0	\$3,600.04	3.0
Virginia	\$949.37	19.0	\$2,035.24	12.0	\$2,984.61	10.0
Washington	\$1,054.22	10.0	\$1,791.43	31.0	\$2,845.65	17.0
West Virginia	\$1,034.35	13.0	\$1,572.38	44.0	\$2,606.73	36.0
Wisconsin	\$768.82	31.0	\$2,058.10	10.0	\$2,826.92	19.0
Wyoming	\$972.55	18.0	\$3,397.07	1.0	\$4,369.63	2.0
Mean	\$921.81		\$1,887.28		\$2,809.09	
Median	\$865.51		\$1,906.68		\$2,729.07	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4C: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Social Services and Income Maintenance					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$1,427.86	32.0	\$632.96	8.0	\$2,060.83	23.0
Alaska	\$2,369.76	2.0	\$434.30	24.0	\$2,804.06	3.0
Arizona	\$1,359.59	35.0	\$261.27	31.0	\$1,620.86	42.0
Arkansas	\$1,720.40	17.0	\$80.86	46.0	\$1,801.25	33.0
California	\$1,263.93	43.0	\$1,034.92	3.0	\$2,298.85	12.0
Colorado	\$946.25	49.0	\$528.14	17.0	\$1,474.39	45.0
Connecticut	\$2,056.03	10.0	\$71.77	47.0	\$2,127.80	20.0
Delaware	\$2,198.20	7.0	\$42.52	48.0	\$2,240.72	16.0
Florida	\$1,233.23	45.0	\$510.61	18.0	\$1,743.84	37.0
Georgia	\$1,179.92	47.0	\$593.76	11.0	\$1,773.68	36.0
Hawaii	\$2,210.01	6.0	\$86.32	45.0	\$2,296.33	13.0
Idaho	\$1,223.26	46.0	\$562.87	15.0	\$1,786.13	35.0
Illinois	\$1,483.94	29.0	\$213.40	36.0	\$1,697.34	40.0
Indiana	\$1,379.93	34.0	\$564.62	14.0	\$1,944.55	28.0
Iowa	\$1,698.49	19.0	\$595.13	10.0	\$2,293.62	14.0
Kansas	\$1,578.90	24.0	\$382.84	26.0	\$1,961.74	26.0
Kentucky	\$1,815.27	14.0	\$216.35	34.0	\$2,031.62	24.0
Louisiana	\$1,707.47	18.0	\$534.59	16.0	\$2,242.05	15.0
Maine	\$2,288.20	5.0	\$111.26	44.0	\$2,399.45	8.0
Maryland	\$1,593.58	22.0	\$112.91	42.0	\$1,706.49	39.0
Massachusetts	\$2,144.52	8.0	\$228.31	33.0	\$2,372.83	9.0
Michigan	\$1,394.72	33.0	\$470.33	21.0	\$1,865.05	30.0
Minnesota	\$1,804.14	15.0	\$709.46	5.0	\$2,513.59	7.0
Mississippi	\$1,907.20	11.0	\$698.34	6.0	\$2,605.54	4.0
Missouri	\$1,464.95	30.0	\$321.89	27.0	\$1,786.84	34.0
Montana	\$1,285.15	40.0	\$215.96	35.0	\$1,501.12	44.0
Nebraska	\$1,517.42	28.0	\$447.64	23.0	\$1,965.06	25.0
Nevada	\$785.66	50.0	\$466.76	22.0	\$1,252.42	50.0
New Hampshire	\$1,252.27	44.0	\$175.56	37.0	\$1,427.83	47.0
New Jersey	\$1,726.92	16.0	\$230.68	32.0	\$1,957.60	27.0
New Mexico	\$2,448.64	1.0	\$150.32	39.0	\$2,598.96	5.0
New York	\$2,097.20	9.0	\$1,110.53	2.0	\$3,207.73	2.0
North Carolina	\$1,311.49	39.0	\$798.41	4.0	\$2,109.90	21.0
North Dakota	\$1,315.57	38.0	\$140.12	40.0	\$1,455.70	46.0
Ohio	\$1,523.42	27.0	\$605.90	9.0	\$2,129.32	19.0
Oklahoma	\$1,553.56	26.0	\$282.31	30.0	\$1,835.88	31.0
Oregon	\$1,439.59	31.0	\$292.41	29.0	\$1,731.99	38.0
Pennsylvania	\$1,573.36	25.0	\$568.83	13.0	\$2,142.19	18.0
Rhode Island	\$2,303.98	4.0	\$15.92	49.0	\$2,319.90	11.0
South Carolina	\$1,848.83	12.0	\$682.95	7.0	\$2,531.78	6.0
South Dakota	\$1,265.84	41.0	\$112.38	43.0	\$1,378.22	49.0
Tennessee	\$1,589.43	23.0	\$481.92	20.0	\$2,071.35	22.0
Texas	\$1,172.93	48.0	\$383.58	25.0	\$1,556.51	43.0
Utah	\$1,263.96	42.0	\$137.01	41.0	\$1,400.98	48.0
Vermont	\$2,350.22	3.0	\$14.96	50.0	\$2,365.18	10.0
Virginia	\$1,321.92	37.0	\$316.86	28.0	\$1,638.78	41.0
Washington	\$1,670.01	20.0	\$493.34	19.0	\$2,163.35	17.0
West Virginia	\$1,637.33	21.0	\$174.01	38.0	\$1,811.34	32.0
Wisconsin	\$1,327.93	36.0	\$580.96	12.0	\$1,908.89	29.0
Wyoming	\$1,839.86	13.0	\$1,674.59	1.0	\$3,514.44	1.0
Mean	\$1,617.44		\$411.07		\$2,028.52	
Median	\$1,563.46		\$383.21		\$1,963.40	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4D: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Transportation					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$288.88	36.0	\$213.33	36.0	\$502.21	42.0
Alaska	\$2,007.95	1.0	\$557.19	1.0	\$2,565.14	1.0
Arizona	\$245.48	42.0	\$312.99	19.0	\$558.46	35.0
Arkansas	\$264.50	38.0	\$193.96	37.0	\$458.46	44.0
California	\$227.90	45.0	\$325.70	17.0	\$553.60	36.0
Colorado	\$200.23	48.0	\$402.46	8.0	\$602.69	31.0
Connecticut	\$241.46	43.0	\$167.47	41.0	\$408.93	48.0
Delaware	\$603.84	4.0	\$134.15	45.0	\$737.99	10.0
Florida	\$357.42	23.0	\$346.36	14.0	\$703.78	13.0
Georgia	\$261.69	39.0	\$251.79	26.0	\$513.47	41.0
Hawaii	\$599.19	5.0	\$133.39	46.0	\$732.58	11.0
Idaho	\$378.14	19.0	\$244.72	28.0	\$622.86	28.0
Illinois	\$298.24	33.0	\$359.23	12.0	\$657.47	20.0
Indiana	\$310.48	31.0	\$234.13	32.0	\$544.61	38.0
Iowa	\$313.94	30.0	\$339.62	15.0	\$653.57	21.0
Kansas	\$379.09	18.0	\$313.71	18.0	\$692.80	15.0
Kentucky	\$487.11	10.0	\$149.97	43.0	\$637.08	23.0
Louisiana	\$495.77	8.0	\$268.19	23.0	\$763.95	8.0
Maine	\$343.71	26.0	\$246.28	27.0	\$589.99	34.0
Maryland	\$432.36	15.0	\$173.12	39.0	\$605.47	30.0
Massachusetts	\$386.54	17.0	\$136.69	44.0	\$523.23	40.0
Michigan	\$153.35	50.0	\$286.21	21.0	\$439.56	47.0
Minnesota	\$268.20	37.0	\$535.23	2.0	\$803.42	6.0
Mississippi	\$376.02	21.0	\$257.42	25.0	\$633.44	24.0
Missouri	\$294.57	34.0	\$241.06	29.0	\$535.63	39.0
Montana	\$619.16	3.0	\$238.30	30.0	\$857.46	5.0
Nebraska	\$354.36	24.0	\$377.57	11.0	\$731.92	12.0
Nevada	\$198.00	49.0	\$502.63	3.0	\$700.63	14.0
New Hampshire	\$358.34	22.0	\$232.89	33.0	\$591.23	33.0
New Jersey	\$302.50	32.0	\$151.99	42.0	\$454.48	46.0
New Mexico	\$440.04	14.0	\$217.64	35.0	\$657.68	19.0
New York	\$230.75	44.0	\$400.76	9.0	\$631.50	26.0
North Carolina	\$339.99	27.0	\$118.89	48.0	\$458.88	43.0
North Dakota	\$570.69	6.0	\$477.28	4.0	\$1,047.97	3.0
Ohio	\$221.05	46.0	\$237.31	31.0	\$458.36	45.0
Oklahoma	\$331.95	28.0	\$265.28	24.0	\$597.23	32.0
Oregon	\$293.11	35.0	\$339.50	16.0	\$632.61	25.0
Pennsylvania	\$467.22	11.0	\$181.58	38.0	\$648.80	22.0
Rhode Island	\$451.40	12.0	\$100.61	49.0	\$552.00	37.0
South Carolina	\$250.95	41.0	\$126.38	47.0	\$377.34	50.0
South Dakota	\$492.71	9.0	\$382.25	10.0	\$874.96	4.0
Tennessee	\$206.45	47.0	\$171.07	40.0	\$377.53	49.0
Texas	\$319.31	29.0	\$358.62	13.0	\$677.93	16.0
Utah	\$376.92	20.0	\$231.98	34.0	\$608.90	29.0
Vermont	\$446.31	13.0	\$300.44	20.0	\$746.75	9.0
Virginia	\$397.40	16.0	\$275.47	22.0	\$672.87	17.0
Washington	\$353.28	25.0	\$419.40	7.0	\$772.68	7.0
West Virginia	\$556.41	7.0	\$74.46	50.0	\$630.87	27.0
Wisconsin	\$253.07	40.0	\$419.47	6.0	\$672.54	18.0
Wyoming	\$1,000.54	2.0	\$474.71	5.0	\$1,475.25	2.0
Mean	\$400.96		\$278.02		\$678.98	
Median	\$348.50		\$254.61		\$632.06	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4E: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Public Safety					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$159.33	45.0	\$369.72	32.0	\$529.05	38.0
Alaska	\$511.47	2.0	\$484.95	14.0	\$996.42	3.0
Arizona	\$218.85	20.5	\$579.81	6.0	\$798.66	9.0
Arkansas	\$180.75	38.0	\$276.14	45.0	\$456.89	46.0
California	\$362.91	4.0	\$755.80	2.0	\$1,118.71	1.0
Colorado	\$224.21	19.0	\$477.53	15.0	\$701.74	17.0
Connecticut	\$292.62	7.0	\$375.65	30.0	\$668.27	21.0
Delaware	\$517.84	1.0	\$260.25	47.0	\$778.09	10.0
Florida	\$203.92	29.0	\$668.78	4.0	\$872.70	6.0
Georgia	\$201.84	31.0	\$412.26	23.0	\$614.10	23.0
Hawaii	\$215.06	24.0	\$379.34	29.0	\$594.41	27.0
Idaho	\$235.54	16.0	\$333.64	38.0	\$569.18	31.0
Illinois	\$136.77	50.0	\$541.65	7.0	\$678.43	19.0
Indiana	\$155.28	46.0	\$337.68	35.0	\$492.97	42.0
Iowa	\$146.84	48.0	\$301.96	42.0	\$448.80	48.0
Kansas	\$164.68	44.0	\$368.15	33.0	\$532.83	37.0
Kentucky	\$188.11	37.0	\$282.68	44.0	\$470.80	45.0
Louisiana	\$216.98	23.0	\$523.76	9.0	\$740.75	14.0
Maine	\$202.46	30.0	\$284.90	43.0	\$487.36	43.0
Maryland	\$322.39	6.0	\$501.75	12.0	\$824.14	7.0
Massachusetts	\$253.44	13.0	\$443.12	19.0	\$696.56	18.0
Michigan	\$225.92	18.0	\$385.90	27.0	\$611.82	24.0
Minnesota	\$169.03	42.0	\$417.71	22.0	\$586.73	28.0
Mississippi	\$172.29	41.0	\$303.27	41.0	\$475.56	44.0
Missouri	\$167.13	43.0	\$387.48	25.0	\$554.61	34.0
Montana	\$258.40	11.0	\$336.09	36.0	\$594.49	26.0
Nebraska	\$193.83	34.0	\$426.62	21.0	\$620.45	22.0
Nevada	\$213.90	26.0	\$783.19	1.0	\$997.09	2.0
New Hampshire	\$151.79	47.0	\$386.36	26.0	\$538.15	36.0
New Jersey	\$257.49	12.0	\$510.55	10.0	\$768.04	11.0
New Mexico	\$291.59	8.0	\$469.62	16.0	\$761.22	12.0
New York	\$227.39	17.0	\$692.65	3.0	\$920.04	5.0
North Carolina	\$213.91	25.0	\$347.43	34.0	\$561.33	32.0
North Dakota	\$175.67	40.0	\$260.52	46.0	\$436.19	49.0
Ohio	\$177.08	39.0	\$432.94	20.0	\$610.02	25.0
Oklahoma	\$237.82	15.0	\$319.99	39.0	\$557.80	33.0
Oregon	\$247.38	14.0	\$510.46	11.0	\$757.83	13.0
Pennsylvania	\$218.44	22.0	\$335.55	37.0	\$553.99	35.0
Rhode Island	\$268.26	10.0	\$538.06	8.0	\$806.32	8.0
South Carolina	\$193.40	35.0	\$315.51	40.0	\$508.91	41.0
South Dakota	\$196.36	33.0	\$255.74	48.0	\$452.09	47.0
Tennessee	\$139.68	49.0	\$383.62	28.0	\$523.30	39.0
Texas	\$189.87	36.0	\$388.14	24.0	\$578.01	29.0
Utah	\$197.35	32.0	\$373.91	31.0	\$571.26	30.0
Vermont	\$338.41	5.0	\$177.23	50.0	\$515.64	40.0
Virginia	\$218.85	20.5	\$492.66	13.0	\$711.52	16.0
Washington	\$282.61	9.0	\$446.88	18.0	\$729.49	15.0
West Virginia	\$211.00	27.0	\$203.30	49.0	\$414.30	50.0
Wisconsin	\$209.14	28.0	\$459.75	17.0	\$668.89	20.0
Wyoming	\$377.03	3.0	\$592.70	5.0	\$969.74	4.0
Mean	\$230.65		\$417.87		\$648.51	
Median	\$213.91		\$386.92		\$602.26	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4F: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Environment and Housing					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$77.01	44.0	\$313.77	43.0	\$390.78	47.0
Alaska	\$647.44	2.0	\$673.56	5.0	\$1,321.01	2.0
Arizona	\$74.76	45.0	\$552.99	10.0	\$627.75	17.0
Arkansas	\$105.43	35.0	\$294.20	47.0	\$399.63	45.0
California	\$166.68	16.0	\$748.73	1.0	\$915.41	4.0
Colorado	\$83.95	42.0	\$631.30	7.0	\$715.26	11.0
Connecticut	\$134.53	23.0	\$404.26	25.0	\$538.78	28.0
Delaware	\$345.67	4.0	\$387.34	32.0	\$733.01	10.0
Florida	\$110.06	32.0	\$727.03	2.0	\$837.09	5.0
Georgia	\$105.16	36.0	\$402.49	26.0	\$507.65	34.0
Hawaii	\$264.72	8.0	\$561.64	8.0	\$826.36	6.0
Idaho	\$169.70	14.0	\$352.34	37.0	\$522.04	29.0
Illinois	\$49.33	49.0	\$518.32	13.0	\$567.65	25.0
Indiana	\$101.36	37.0	\$388.49	30.0	\$489.85	37.0
Iowa	\$115.93	29.0	\$364.31	34.0	\$480.25	39.0
Kansas	\$111.62	31.0	\$321.97	42.0	\$433.59	42.0
Kentucky	\$151.45	20.0	\$234.70	50.0	\$386.15	48.0
Louisiana	\$1,338.85	1.0	\$430.60	23.0	\$1,769.45	1.0
Maine	\$230.62	10.0	\$356.03	35.0	\$586.66	21.0
Maryland	\$211.18	11.0	\$498.72	14.0	\$709.90	13.0
Massachusetts	\$185.15	13.0	\$432.88	22.0	\$618.03	20.0
Michigan	\$94.27	40.0	\$397.34	28.0	\$491.61	36.0
Minnesota	\$140.54	21.0	\$521.99	12.0	\$662.53	16.0
Mississippi	\$113.48	30.0	\$261.64	49.0	\$375.12	50.0
Missouri	\$95.36	39.0	\$328.17	40.0	\$423.53	43.0
Montana	\$345.46	5.0	\$387.79	31.0	\$733.25	9.0
Nebraska	\$118.56	27.0	\$467.38	17.0	\$585.94	23.0
Nevada	\$66.96	48.0	\$556.83	9.0	\$623.79	19.0
New Hampshire	\$140.03	22.0	\$310.85	45.0	\$450.88	40.0
New Jersey	\$156.08	18.0	\$471.01	16.0	\$627.09	18.0
New Mexico	\$188.93	12.0	\$369.87	33.0	\$558.80	27.0
New York	\$78.87	43.0	\$681.43	4.0	\$760.30	8.0
North Carolina	\$109.36	33.0	\$405.30	24.0	\$514.66	33.0
North Dakota	\$319.44	6.0	\$393.27	29.0	\$712.71	12.0
Ohio	\$105.84	34.0	\$480.81	15.0	\$586.64	22.0
Oklahoma	\$89.97	41.0	\$294.50	46.0	\$384.47	49.0
Oregon	\$161.16	17.0	\$542.00	11.0	\$703.17	14.0
Pennsylvania	\$71.80	46.0	\$443.95	21.0	\$515.76	32.0
Rhode Island	\$167.86	15.0	\$330.68	39.0	\$498.55	35.0
South Carolina	\$117.57	28.0	\$322.09	41.0	\$439.66	41.0
South Dakota	\$252.70	9.0	\$445.24	20.0	\$697.94	15.0
Tennessee	\$97.27	38.0	\$311.27	44.0	\$408.54	44.0
Texas	\$41.37	50.0	\$353.30	36.0	\$394.67	46.0
Utah	\$126.04	24.0	\$454.32	18.0	\$580.36	24.0
Vermont	\$294.92	7.0	\$268.43	48.0	\$563.35	26.0
Virginia	\$70.72	47.0	\$448.12	19.0	\$518.85	30.0
Washington	\$126.00	25.0	\$696.29	3.0	\$822.29	7.0
West Virginia	\$155.63	19.0	\$331.22	38.0	\$486.85	38.0
Wisconsin	\$118.70	26.0	\$399.30	27.0	\$518.01	31.0
Wyoming	\$429.76	3.0	\$644.67	6.0	\$1,074.43	3.0
Mean	\$183.51		\$438.29		\$621.80	
Median	\$122.35		\$403.38		\$565.50	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4G: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Miscellaneous Functions/2					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3
Alabama	\$42.18	50.0	\$167.90	35.0	\$210.08	45.0
Alaska	\$2,596.28	1.0	\$360.97	5.0	\$2,957.26	1.0
Arizona	\$56.11	45.0	\$215.81	24.0	\$271.92	35.0
Arkansas	\$67.03	42.0	\$114.66	46.0	\$181.70	48.0
California	\$112.58	27.0	\$354.06	6.0	\$466.64	13.0
Colorado	\$84.24	34.0	\$243.36	21.0	\$327.60	28.0
Connecticut	\$278.48	8.0	\$492.99	3.0	\$771.47	5.0
Delaware	\$288.31	7.0	\$79.97	49.0	\$368.28	24.0
Florida	\$116.49	26.0	\$275.88	13.0	\$392.37	21.0
Georgia	\$69.81	41.0	\$157.29	38.0	\$227.10	41.0
Hawaii	\$690.05	2.0	\$259.60	18.0	\$949.66	3.0
Idaho	\$73.14	37.0	\$128.07	43.0	\$201.21	46.0
Illinois	\$232.79	11.0	\$308.42	11.0	\$541.20	11.0
Indiana	\$117.25	25.0	\$312.22	10.0	\$429.47	15.0
Iowa	\$71.57	39.0	\$260.98	17.0	\$332.55	27.0
Kansas	\$136.60	22.0	\$300.22	12.0	\$436.81	14.0
Kentucky	\$70.20	40.0	\$107.28	47.0	\$177.47	49.0
Louisiana	\$211.80	15.0	\$181.69	30.0	\$393.49	20.0
Maine	\$414.69	5.0	\$248.01	20.0	\$662.70	8.0
Maryland	\$110.26	28.0	\$316.94	8.0	\$427.20	16.0
Massachusetts	\$272.52	9.0	\$470.07	4.0	\$742.59	6.0
Michigan	\$42.95	49.0	\$265.44	15.0	\$308.39	30.0
Minnesota	\$52.72	46.0	\$254.86	19.0	\$307.58	31.0
Mississippi	\$472.67	4.0	\$179.16	31.0	\$651.83	9.0
Missouri	\$148.78	20.0	\$223.86	22.0	\$372.64	23.0
Montana	\$223.21	13.0	\$199.87	27.0	\$423.08	17.0
Nebraska	\$145.19	21.0	\$264.69	16.0	\$409.88	18.0
Nevada	\$44.89	48.0	\$116.65	45.0	\$161.54	50.0
New Hampshire	\$131.43	23.0	\$266.11	14.0	\$397.53	19.0
New Jersey	\$289.12	6.0	\$641.01	2.0	\$930.13	4.0
New Mexico	\$228.19	12.0	\$163.18	36.0	\$391.37	22.0
New York	\$195.59	17.0	\$766.46	1.0	\$962.05	2.0
North Carolina	\$97.35	31.0	\$197.73	28.0	\$295.08	32.0
North Dakota	\$547.81	3.0	\$167.95	34.0	\$715.75	7.0
Ohio	\$66.94	43.0	\$205.40	25.0	\$272.34	34.0
Oklahoma	\$80.92	35.0	\$106.64	48.0	\$187.55	47.0
Oregon	\$95.80	32.0	\$219.58	23.0	\$315.38	29.0
Pennsylvania	\$48.70	47.0	\$170.28	33.0	\$218.98	43.0
Rhode Island	\$190.62	18.0	\$313.46	9.0	\$504.08	12.0
South Carolina	\$78.88	36.0	\$135.27	40.0	\$214.15	44.0
South Dakota	\$105.05	30.0	\$186.91	29.0	\$291.97	33.0
Tennessee	\$64.22	44.0	\$201.30	26.0	\$265.52	37.0
Texas	\$120.03	24.0	\$132.39	42.0	\$252.42	39.0
Utah	\$174.08	19.0	\$160.56	37.0	\$334.65	26.0
Vermont	\$108.77	29.0	\$133.41	41.0	\$242.18	40.0
Virginia	\$72.92	38.0	\$148.91	39.0	\$221.83	42.0
Washington	\$95.13	33.0	\$170.90	32.0	\$266.03	36.0
West Virginia	\$207.02	16.0	\$52.82	50.0	\$259.84	38.0
Wisconsin	\$215.19	14.0	\$119.58	44.0	\$334.77	25.0
Wyoming	\$236.54	10.0	\$320.89	7.0	\$557.43	10.0
Mean	\$213.86		\$236.83		\$450.69	
Median	\$116.87		\$203.35		\$334.71	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

Table 4H: Direct General Expenditures Per Capita for Operating and Capital Functions by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	All Outlay Dimensions					
	State Level		Local Level		State and Local Levels	
	Per Capita Amount/4	Rank Score/3	Per Capita Amount/4	Rank Score/3	Per Capita Amount/4	Rank Score/3
Alabama	\$3,260.23	29.0	\$3,564.77	32.0	\$6,825.00	35.0
Alaska	\$10,778.34	1.0	\$5,482.56	4.0	\$16,260.91	1.0
Arizona	\$2,646.35	45.0	\$3,887.13	24.0	\$6,533.49	42.0
Arkansas	\$3,437.29	25.0	\$2,688.71	47.0	\$6,126.00	49.0
California	\$3,022.36	38.0	\$5,858.82	3.0	\$8,881.18	6.0
Colorado	\$2,527.05	49.0	\$4,434.00	9.0	\$6,961.05	32.0
Connecticut	\$4,173.25	12.0	\$4,084.81	16.0	\$8,258.06	11.0
Delaware	\$5,918.88	3.0	\$3,027.91	46.0	\$8,946.79	5.0
Florida	\$2,617.82	48.0	\$4,685.05	7.0	\$7,302.86	23.0
Georgia	\$2,638.08	46.0	\$4,066.90	17.0	\$6,704.97	39.0
Hawaii	\$7,038.54	2.0	\$1,643.61	50.0	\$8,682.15	8.0
Idaho	\$3,073.28	35.0	\$3,223.89	40.0	\$6,297.17	48.0
Illinois	\$2,871.36	42.0	\$4,232.03	12.0	\$7,103.39	31.0
Indiana	\$3,069.75	36.0	\$3,671.06	29.0	\$6,740.81	38.0
Iowa	\$3,455.98	24.0	\$4,042.83	18.0	\$7,498.80	21.0
Kansas	\$3,276.86	28.0	\$3,910.10	23.0	\$7,186.96	28.0
Kentucky	\$4,031.73	14.0	\$2,531.43	49.0	\$6,563.15	41.0
Louisiana	\$5,268.91	4.0	\$3,837.66	26.0	\$9,106.57	4.0
Maine	\$4,428.01	9.0	\$3,134.81	42.0	\$7,562.82	18.0
Maryland	\$3,687.02	20.0	\$4,137.82	15.0	\$7,824.85	16.0
Massachusetts	\$4,234.38	11.0	\$3,828.04	27.0	\$8,062.41	13.0
Michigan	\$2,885.56	41.0	\$4,003.03	20.0	\$6,888.59	33.0
Minnesota	\$3,577.30	23.0	\$4,593.87	8.0	\$8,171.17	12.0
Mississippi	\$3,910.49	17.0	\$3,605.80	30.0	\$7,516.29	20.0
Missouri	\$2,865.81	44.0	\$3,465.08	36.0	\$6,330.89	46.0
Montana	\$4,070.58	13.0	\$3,227.54	39.0	\$7,298.13	24.0
Nebraska	\$3,352.80	27.0	\$4,207.40	13.0	\$7,560.20	19.0
Nevada	\$2,046.85	50.0	\$4,730.19	6.0	\$6,777.04	36.0
New Hampshire	\$2,915.22	40.0	\$3,492.69	35.0	\$6,407.91	45.0
New Jersey	\$3,917.30	16.0	\$4,807.60	5.0	\$8,724.90	7.0
New Mexico	\$4,911.98	7.0	\$3,594.97	31.0	\$8,506.95	9.0
New York	\$3,686.92	21.0	\$6,740.32	2.0	\$10,427.24	3.0
North Carolina	\$3,083.39	34.0	\$3,688.13	28.0	\$6,771.52	37.0
North Dakota	\$4,420.18	10.0	\$3,231.31	38.0	\$7,651.49	17.0
Ohio	\$3,040.94	37.0	\$4,184.09	14.0	\$7,225.03	27.0
Oklahoma	\$3,420.85	26.0	\$3,037.50	45.0	\$6,458.35	44.0
Oregon	\$3,210.45	32.0	\$4,025.92	19.0	\$7,236.37	26.0
Pennsylvania	\$3,252.95	30.0	\$3,916.30	22.0	\$7,169.25	29.0
Rhode Island	\$4,506.91	8.0	\$3,512.77	34.0	\$8,019.68	14.0
South Carolina	\$3,769.92	18.0	\$3,546.64	33.0	\$7,316.56	22.0
South Dakota	\$3,242.50	31.0	\$3,064.16	44.0	\$6,306.66	47.0
Tennessee	\$2,865.92	43.0	\$3,093.10	43.0	\$5,959.02	50.0
Texas	\$2,618.40	47.0	\$3,872.94	25.0	\$6,491.34	43.0
Utah	\$3,618.91	22.0	\$3,210.31	41.0	\$6,829.21	34.0
Vermont	\$5,137.70	6.0	\$3,292.44	37.0	\$8,430.14	10.0
Virginia	\$3,158.82	33.0	\$3,984.58	21.0	\$7,143.40	30.0
Washington	\$3,698.23	19.0	\$4,255.65	10.0	\$7,953.88	15.0
West Virginia	\$4,021.95	15.0	\$2,615.56	48.0	\$6,637.52	40.0
Wisconsin	\$3,007.28	39.0	\$4,237.88	11.0	\$7,245.16	25.0
Wyoming	\$5,226.20	5.0	\$7,595.71	1.0	\$12,821.91	2.0
Mean	\$3,777.96		\$3,896.15		\$7,674.10	
Median	\$3,429.07		\$3,855.30		\$7,240.77	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of per capita values, the largest amount is accorded the lowest rank score and the smallest amount the highest rank score. In the event of tied per capita values, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the per capita amount covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the per capita amounts displayed above, these values have been generated with 2007 population estimates from U.S. Department of Commerce, Census Bureau, "Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2009" (electronic dataset), December, 2009.

**Direct General Expenditures as a Percentage of Personal Income  
by  
Outlay Dimension  
and  
Level of Government  
FY 2008**

**Tables 5A-5H**

Table 5A: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Governmental Administration					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	0.38%	34.0	0.55%	30.5	0.93%	35.0
Alaska	2.03%	1.0	0.78%	6.5	2.81%	1.0
Arizona	0.33%	39.0	0.87%	3.5	1.20%	17.0
Arkansas	0.66%	15.0	0.41%	45.5	1.07%	23.5
California	0.56%	21.0	0.87%	3.5	1.43%	8.0
Colorado	0.36%	37.0	0.76%	8.0	1.12%	20.0
Connecticut	0.57%	20.0	0.33%	49.0	0.91%	38.5
Delaware	1.38%	2.0	0.42%	44.0	1.80%	3.0
Florida	0.42%	28.5	0.75%	9.5	1.17%	19.0
Georgia	0.25%	47.0	0.78%	6.5	1.03%	27.5
Hawaii	0.92%	4.0	0.55%	30.5	1.47%	7.0
Idaho	0.73%	10.5	0.64%	17.0	1.38%	11.5
Illinois	0.22%	49.0	0.61%	22.0	0.83%	46.0
Indiana	0.30%	42.5	0.65%	16.0	0.95%	34.0
Iowa	0.51%	24.0	0.41%	45.5	0.91%	38.5
Kansas	0.43%	27.0	0.59%	24.0	1.02%	29.0
Kentucky	0.61%	17.0	0.46%	41.0	1.07%	23.5
Louisiana	0.59%	18.0	0.72%	11.5	1.30%	13.0
Maine	0.68%	12.0	0.43%	42.5	1.11%	21.0
Maryland	0.47%	26.0	0.50%	34.0	0.97%	32.5
Massachusetts	0.52%	22.0	0.30%	50.0	0.82%	47.0
Michigan	0.28%	45.0	0.62%	19.5	0.90%	40.0
Minnesota	0.39%	33.0	0.58%	25.5	0.97%	32.5
Mississippi	0.37%	35.5	0.66%	15.0	1.03%	27.5
Missouri	0.24%	48.0	0.47%	38.5	0.72%	49.0
Montana	0.97%	3.0	0.57%	28.0	1.54%	6.0
Nebraska	0.31%	40.5	0.62%	19.5	0.92%	36.5
Nevada	0.28%	45.0	1.10%	1.0	1.38%	11.5
New Hampshire	0.41%	30.5	0.48%	36.0	0.89%	41.0
New Jersey	0.41%	30.5	0.39%	47.0	0.81%	48.0
New Mexico	0.84%	6.0	0.75%	9.5	1.59%	4.0
New York	0.62%	16.0	0.57%	28.0	1.19%	18.0
North Carolina	0.37%	35.5	0.47%	38.5	0.84%	45.0
North Dakota	0.51%	24.0	0.47%	38.5	0.98%	30.5
Ohio	0.42%	28.5	0.85%	5.0	1.27%	16.0
Oklahoma	0.40%	32.0	0.58%	25.5	0.98%	30.5
Oregon	0.67%	13.5	0.62%	19.5	1.29%	14.5
Pennsylvania	0.51%	24.0	0.60%	23.0	1.10%	22.0
Rhode Island	0.86%	5.0	0.43%	42.5	1.29%	14.5
South Carolina	0.74%	9.0	0.68%	14.0	1.42%	9.5
South Dakota	0.58%	19.0	0.47%	38.5	1.05%	25.5
Tennessee	0.34%	38.0	0.51%	33.0	0.85%	43.0
Texas	0.17%	50.0	0.49%	35.0	0.66%	50.0
Utah	0.83%	7.0	0.72%	11.5	1.55%	5.0
Vermont	0.67%	13.5	0.38%	48.0	1.05%	25.5
Virginia	0.30%	42.5	0.62%	19.5	0.92%	36.5
Washington	0.28%	45.0	0.57%	28.0	0.85%	43.0
West Virginia	0.73%	10.5	0.69%	13.0	1.42%	9.5
Wisconsin	0.31%	40.5	0.54%	32.0	0.85%	43.0
Wyoming	0.79%	8.0	1.05%	2.0	1.84%	2.0
Mean	0.55%		0.60%		1.15%	
Median	0.49%		0.58%		1.05%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5B: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Education Services					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	3.48%	8.0	5.14%	20.0	8.62%	8.0
Alaska	4.40%	2.0	6.45%	2.0	10.86%	1.0
Arizona	1.68%	42.0	4.84%	31.0	6.53%	40.5
Arkansas	2.83%	15.0	5.08%	24.5	7.91%	15.0
California	1.49%	46.0	5.21%	18.0	6.70%	37.0
Colorado	1.97%	33.5	4.30%	43.0	6.27%	42.5
Connecticut	1.53%	44.0	4.29%	44.0	5.82%	49.0
Delaware	3.55%	6.5	4.90%	27.5	8.44%	9.0
Florida	1.11%	50.0	4.77%	33.0	5.89%	48.0
Georgia	2.12%	27.0	5.72%	8.0	7.84%	17.0
Hawaii	6.56%	1.0	0.00%	50.0	6.56%	39.0
Idaho	2.29%	24.0	4.23%	46.0	6.53%	40.5
Illinois	1.39%	48.0	4.88%	29.5	6.27%	42.5
Indiana	2.68%	16.0	4.79%	32.0	7.48%	23.0
Iowa	2.60%	17.0	5.69%	9.0	8.29%	12.0
Kansas	1.99%	32.0	5.36%	14.0	7.35%	26.0
Kentucky	3.63%	4.0	4.50%	40.0	8.14%	13.0
Louisiana	3.09%	12.0	4.66%	36.0	7.74%	18.5
Maine	2.02%	31.0	4.96%	26.0	6.99%	31.0
Maryland	1.70%	41.0	4.90%	27.5	6.60%	38.0
Massachusetts	1.48%	47.0	3.96%	49.0	5.44%	50.0
Michigan	2.57%	18.5	5.81%	6.0	8.38%	10.0
Minnesota	2.35%	23.0	4.59%	37.0	6.94%	32.0
Mississippi	2.57%	18.5	5.80%	7.0	8.36%	11.0
Missouri	1.73%	40.0	5.12%	21.5	6.85%	35.0
Montana	2.98%	13.0	4.88%	29.5	7.85%	16.0
Nebraska	2.40%	22.0	5.25%	16.0	7.65%	20.0
Nevada	1.52%	45.0	4.53%	39.0	6.05%	46.0
New Hampshire	1.65%	43.0	4.49%	41.0	6.15%	44.0
New Jersey	1.94%	36.5	5.17%	19.0	7.11%	28.0
New Mexico	3.26%	11.0	6.18%	3.0	9.44%	3.0
New York	1.18%	49.0	5.92%	5.0	7.09%	29.0
North Carolina	2.53%	20.0	4.75%	34.0	7.28%	27.0
North Dakota	3.55%	6.5	4.41%	42.0	7.96%	14.0
Ohio	2.27%	25.0	5.47%	13.0	7.74%	18.5
Oklahoma	2.88%	14.0	4.58%	38.0	7.46%	24.0
Oregon	2.06%	30.0	5.31%	15.0	7.37%	25.0
Pennsylvania	1.75%	39.0	5.12%	21.5	6.87%	34.0
Rhode Island	1.95%	35.0	5.08%	24.5	7.03%	30.0
South Carolina	3.27%	10.0	5.48%	12.0	8.74%	6.0
South Dakota	1.97%	33.5	4.15%	47.0	6.12%	45.0
Tennessee	1.91%	38.0	4.01%	48.0	5.92%	47.0
Texas	1.94%	36.5	5.63%	10.0	7.57%	22.0
Utah	3.83%	3.0	5.10%	23.0	8.93%	5.0
Vermont	3.57%	5.0	5.97%	4.0	9.53%	2.0
Virginia	2.20%	26.0	4.72%	35.0	6.92%	33.0
Washington	2.51%	21.0	4.27%	45.0	6.79%	36.0
West Virginia	3.43%	9.0	5.22%	17.0	8.65%	7.0
Wisconsin	2.08%	28.5	5.56%	11.0	7.64%	21.0
Wyoming	2.08%	28.5	7.26%	1.0	9.34%	4.0
Mean	2.47%		4.97%		7.44%	
Median	2.24%		5.02%		7.36%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5C: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Social Services and Income Maintenance					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	4.35%	18.0	1.93%	7.0	6.28%	11.0
Alaska	5.77%	7.0	1.06%	24.0	6.82%	6.0
Arizona	3.96%	31.0	0.76%	30.0	4.72%	36.0
Arkansas	5.46%	10.0	0.26%	44.0	5.71%	20.0
California	2.91%	48.0	2.38%	2.0	5.30%	27.0
Colorado	2.23%	49.0	1.24%	20.0	3.47%	48.0
Connecticut	3.70%	36.0	0.13%	47.0	3.83%	44.0
Delaware	5.51%	9.0	0.11%	48.0	5.61%	21.5
Florida	3.16%	45.0	1.31%	19.0	4.47%	37.0
Georgia	3.41%	42.0	1.72%	8.5	5.12%	32.0
Hawaii	5.40%	12.0	0.21%	46.0	5.61%	21.5
Idaho	3.72%	35.0	1.71%	10.0	5.44%	25.0
Illinois	3.56%	39.0	0.51%	35.0	4.07%	41.0
Indiana	4.09%	24.0	1.68%	12.0	5.77%	19.0
Iowa	4.75%	14.0	1.66%	13.0	6.42%	9.0
Kansas	4.22%	22.0	1.02%	26.0	5.24%	28.0
Kentucky	5.84%	5.0	0.70%	32.0	6.54%	8.0
Louisiana	4.83%	13.0	1.51%	15.0	6.34%	10.0
Maine	6.53%	2.0	0.32%	42.0	6.85%	5.0
Maryland	3.40%	43.0	0.24%	45.0	3.64%	47.0
Massachusetts	4.32%	21.0	0.46%	37.5	4.78%	35.0
Michigan	4.08%	25.0	1.38%	18.0	5.46%	24.0
Minnesota	4.33%	19.5	1.70%	11.0	6.03%	16.0
Mississippi	6.46%	3.0	2.36%	3.0	8.82%	1.0
Missouri	4.17%	23.0	0.92%	27.0	5.09%	33.0
Montana	3.79%	33.0	0.64%	33.0	4.42%	38.0
Nebraska	4.00%	28.0	1.18%	21.5	5.19%	29.0
Nevada	1.92%	50.0	1.14%	23.0	3.06%	50.0
New Hampshire	2.93%	47.0	0.41%	40.0	3.35%	49.0
New Jersey	3.43%	41.0	0.46%	37.5	3.89%	43.0
New Mexico	7.63%	1.0	0.47%	36.0	8.10%	2.0
New York	4.40%	17.0	2.33%	4.0	6.74%	7.0
North Carolina	3.76%	34.0	2.29%	5.0	6.05%	14.5
North Dakota	3.59%	37.5	0.38%	41.0	3.97%	42.0
Ohio	4.33%	19.5	1.72%	8.5	6.05%	14.5
Oklahoma	4.53%	16.0	0.82%	28.5	5.35%	26.0
Oregon	4.03%	27.0	0.82%	28.5	4.85%	34.0
Pennsylvania	4.06%	26.0	1.47%	16.0	5.53%	23.0
Rhode Island	5.74%	8.0	0.04%	49.5	5.78%	18.0
South Carolina	5.79%	6.0	2.14%	6.0	7.93%	3.0
South Dakota	3.47%	40.0	0.31%	43.0	3.78%	46.0
Tennessee	4.65%	15.0	1.41%	17.0	6.06%	13.0
Texas	3.18%	44.0	1.04%	25.0	4.23%	40.0
Utah	3.98%	29.5	0.43%	39.0	4.41%	39.0
Vermont	6.22%	4.0	0.04%	49.5	6.26%	12.0
Virginia	3.06%	46.0	0.73%	31.0	3.80%	45.0
Washington	3.98%	29.5	1.18%	21.5	5.16%	30.5
West Virginia	5.44%	11.0	0.58%	34.0	6.01%	17.0
Wisconsin	3.59%	37.5	1.57%	14.0	5.16%	30.5
Wyoming	3.93%	32.0	3.58%	1.0	7.52%	4.0
Mean	4.31%		1.09%		5.40%	
Median	4.07%		1.03%		5.40%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5D: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Transportation					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	0.88%	27.5	0.65%	34.0	1.53%	33.5
Alaska	4.89%	1.0	1.36%	1.0	6.24%	1.0
Arizona	0.71%	38.5	0.91%	14.0	1.63%	29.0
Arkansas	0.84%	31.5	0.62%	36.0	1.45%	36.0
California	0.53%	45.0	0.75%	24.5	1.28%	45.0
Colorado	0.47%	48.0	0.95%	12.0	1.42%	37.0
Connecticut	0.43%	50.0	0.30%	46.5	0.74%	50.0
Delaware	1.51%	7.0	0.34%	43.5	1.85%	16.5
Florida	0.92%	24.5	0.89%	15.0	1.80%	22.0
Georgia	0.76%	37.0	0.73%	26.5	1.48%	35.0
Hawaii	1.46%	8.0	0.33%	45.0	1.79%	23.0
Idaho	1.15%	16.0	0.75%	24.5	1.90%	15.0
Illinois	0.71%	38.5	0.86%	17.0	1.58%	31.0
Indiana	0.92%	24.5	0.69%	30.5	1.62%	30.0
Iowa	0.88%	27.5	0.95%	12.0	1.83%	20.0
Kansas	1.01%	18.0	0.84%	19.0	1.85%	16.5
Kentucky	1.57%	5.0	0.48%	39.0	2.05%	9.5
Louisiana	1.40%	9.0	0.76%	23.0	2.16%	6.0
Maine	0.98%	19.5	0.70%	28.5	1.68%	27.0
Maryland	0.92%	24.5	0.37%	42.0	1.29%	43.5
Massachusetts	0.78%	36.0	0.28%	48.0	1.05%	48.0
Michigan	0.45%	49.0	0.84%	19.0	1.29%	43.5
Minnesota	0.64%	41.0	1.28%	3.0	1.93%	12.5
Mississippi	1.27%	12.0	0.87%	16.0	2.14%	7.0
Missouri	0.84%	31.5	0.69%	30.5	1.53%	33.5
Montana	1.82%	4.0	0.70%	28.5	2.53%	4.0
Nebraska	0.94%	22.0	1.00%	8.5	1.93%	12.5
Nevada	0.48%	46.5	1.23%	4.0	1.71%	26.0
New Hampshire	0.84%	31.5	0.55%	37.0	1.39%	38.0
New Jersey	0.60%	43.5	0.30%	46.5	0.90%	49.0
New Mexico	1.37%	10.0	0.68%	32.0	2.05%	9.5
New York	0.48%	46.5	0.84%	19.0	1.33%	40.0
North Carolina	0.98%	19.5	0.34%	43.5	1.32%	41.0
North Dakota	1.56%	6.0	1.30%	2.0	2.86%	3.0
Ohio	0.63%	42.0	0.67%	33.0	1.30%	42.0
Oklahoma	0.97%	21.0	0.77%	22.0	1.74%	25.0
Oregon	0.82%	34.0	0.95%	12.0	1.77%	24.0
Pennsylvania	1.21%	13.0	0.47%	40.0	1.67%	28.0
Rhode Island	1.12%	17.0	0.25%	49.5	1.37%	39.0
South Carolina	0.79%	35.0	0.40%	41.0	1.18%	46.0
South Dakota	1.35%	11.0	1.05%	6.0	2.40%	5.0
Tennessee	0.60%	43.5	0.50%	38.0	1.11%	47.0
Texas	0.87%	29.0	0.97%	10.0	1.84%	18.5
Utah	1.19%	14.0	0.73%	26.5	1.91%	14.0
Vermont	1.18%	15.0	0.80%	21.0	1.98%	11.0
Virginia	0.92%	24.5	0.64%	35.0	1.56%	32.0
Washington	0.84%	31.5	1.00%	8.5	1.84%	18.5
West Virginia	1.85%	3.0	0.25%	49.5	2.09%	8.0
Wisconsin	0.68%	40.0	1.13%	5.0	1.82%	21.0
Wyoming	2.14%	2.0	1.02%	7.0	3.15%	2.0
Mean	1.06%		0.73%		1.80%	
Median	0.92%		0.74%		1.73%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5E: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Public Safety					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	0.49%	40.0	1.13%	19.0	1.61%	28.0
Alaska	1.24%	2.0	1.18%	15.5	2.42%	3.0
Arizona	0.64%	16.0	1.69%	4.0	2.32%	5.0
Arkansas	0.57%	25.5	0.88%	41.0	1.45%	37.5
California	0.84%	5.0	1.74%	2.0	2.58%	1.0
Colorado	0.53%	30.0	1.12%	21.5	1.65%	22.5
Connecticut	0.53%	30.0	0.68%	47.0	1.20%	49.0
Delaware	1.30%	1.0	0.65%	49.0	1.95%	11.0
Florida	0.52%	33.0	1.71%	3.0	2.24%	6.0
Georgia	0.58%	23.0	1.19%	14.0	1.77%	16.0
Hawaii	0.53%	30.0	0.93%	36.5	1.45%	37.5
Idaho	0.72%	8.0	1.02%	28.0	1.73%	20.5
Illinois	0.33%	50.0	1.30%	10.0	1.63%	25.5
Indiana	0.46%	44.0	1.00%	31.0	1.46%	36.0
Iowa	0.41%	47.0	0.84%	43.0	1.26%	46.5
Kansas	0.44%	45.0	0.98%	35.0	1.42%	40.0
Kentucky	0.61%	19.5	0.91%	38.5	1.52%	34.5
Louisiana	0.61%	19.5	1.48%	5.0	2.10%	8.0
Maine	0.58%	23.0	0.81%	44.0	1.39%	43.0
Maryland	0.69%	11.0	1.07%	24.5	1.76%	17.0
Massachusetts	0.51%	36.5	0.89%	40.0	1.40%	42.0
Michigan	0.66%	15.0	1.13%	19.0	1.79%	15.0
Minnesota	0.41%	47.0	1.00%	31.0	1.41%	41.0
Mississippi	0.58%	23.0	1.03%	27.0	1.61%	28.0
Missouri	0.48%	42.0	1.10%	23.0	1.58%	31.0
Montana	0.76%	7.0	0.99%	33.5	1.75%	18.0
Nebraska	0.51%	36.5	1.13%	19.0	1.64%	24.0
Nevada	0.52%	33.0	1.91%	1.0	2.44%	2.0
New Hampshire	0.36%	49.0	0.91%	38.5	1.26%	46.5
New Jersey	0.51%	36.5	1.01%	29.0	1.52%	34.5
New Mexico	0.91%	3.0	1.46%	6.0	2.37%	4.0
New York	0.48%	42.0	1.45%	7.0	1.93%	12.0
North Carolina	0.61%	19.5	1.00%	31.0	1.61%	28.0
North Dakota	0.48%	42.0	0.71%	45.0	1.19%	50.0
Ohio	0.50%	39.0	1.23%	13.0	1.73%	20.5
Oklahoma	0.69%	11.0	0.93%	36.5	1.63%	25.5
Oregon	0.69%	11.0	1.43%	8.0	2.12%	7.0
Pennsylvania	0.56%	27.0	0.87%	42.0	1.43%	39.0
Rhode Island	0.67%	13.5	1.34%	9.0	2.01%	10.0
South Carolina	0.61%	19.5	0.99%	33.5	1.59%	30.0
South Dakota	0.54%	28.0	0.70%	46.0	1.24%	48.0
Tennessee	0.41%	47.0	1.12%	21.5	1.53%	33.0
Texas	0.52%	33.0	1.05%	26.0	1.57%	32.0
Utah	0.62%	17.0	1.18%	15.5	1.80%	14.0
Vermont	0.90%	4.0	0.47%	50.0	1.37%	45.0
Virginia	0.51%	36.5	1.14%	17.0	1.65%	22.5
Washington	0.67%	13.5	1.07%	24.5	1.74%	19.0
West Virginia	0.70%	9.0	0.67%	48.0	1.38%	44.0
Wisconsin	0.57%	25.5	1.24%	12.0	1.81%	13.0
Wyoming	0.81%	6.0	1.27%	11.0	2.07%	9.0
Mean	0.61%		1.09%		1.70%	
Median	0.57%		1.06%		1.63%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5F: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Environment and Housing					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	0.23%	42.0	0.96%	36.5	1.19%	45.0
Alaska	1.58%	2.0	1.64%	4.0	3.21%	2.0
Arizona	0.22%	43.0	1.61%	5.0	1.83%	13.5
Arkansas	0.33%	24.5	0.93%	39.5	1.27%	36.5
California	0.38%	19.5	1.73%	2.0	2.11%	6.0
Colorado	0.20%	44.0	1.49%	7.0	1.68%	16.0
Connecticut	0.24%	41.0	0.73%	48.5	0.97%	50.0
Delaware	0.87%	5.5	0.97%	35.0	1.84%	12.0
Florida	0.28%	37.0	1.86%	1.0	2.14%	5.0
Georgia	0.30%	33.0	1.16%	20.0	1.47%	28.0
Hawaii	0.65%	10.0	1.37%	11.5	2.02%	7.0
Idaho	0.52%	12.5	1.07%	28.5	1.59%	21.5
Illinois	0.12%	49.0	1.24%	15.0	1.36%	33.0
Indiana	0.30%	33.0	1.15%	23.0	1.45%	29.0
Iowa	0.32%	26.5	1.02%	32.5	1.34%	34.0
Kansas	0.30%	33.0	0.86%	44.5	1.16%	46.0
Kentucky	0.49%	14.0	0.76%	47.0	1.24%	40.0
Louisiana	3.79%	1.0	1.22%	17.5	5.01%	1.0
Maine	0.66%	9.0	1.02%	32.5	1.67%	17.5
Maryland	0.45%	15.5	1.06%	30.0	1.51%	25.0
Massachusetts	0.37%	21.5	0.87%	43.0	1.24%	40.0
Michigan	0.28%	37.0	1.16%	20.0	1.44%	30.0
Minnesota	0.34%	23.0	1.25%	14.0	1.59%	21.5
Mississippi	0.38%	19.5	0.89%	42.0	1.27%	36.5
Missouri	0.27%	39.0	0.93%	39.5	1.21%	42.0
Montana	1.02%	3.0	1.14%	25.0	2.16%	4.0
Nebraska	0.31%	29.0	1.23%	16.0	1.55%	23.0
Nevada	0.16%	47.5	1.36%	13.0	1.52%	24.0
New Hampshire	0.33%	24.5	0.73%	48.5	1.06%	49.0
New Jersey	0.31%	29.0	0.94%	38.0	1.25%	38.0
New Mexico	0.59%	11.0	1.15%	23.0	1.74%	15.0
New York	0.17%	46.0	1.43%	8.5	1.60%	20.0
North Carolina	0.31%	29.0	1.16%	20.0	1.48%	27.0
North Dakota	0.87%	5.5	1.07%	28.5	1.94%	10.0
Ohio	0.30%	33.0	1.37%	11.5	1.67%	17.5
Oklahoma	0.26%	40.0	0.86%	44.5	1.12%	47.0
Oregon	0.45%	15.5	1.52%	6.0	1.97%	8.0
Pennsylvania	0.19%	45.0	1.15%	23.0	1.33%	35.0
Rhode Island	0.42%	17.0	0.82%	46.0	1.24%	40.0
South Carolina	0.37%	21.5	1.01%	34.0	1.38%	32.0
South Dakota	0.69%	8.0	1.22%	17.5	1.92%	11.0
Tennessee	0.28%	37.0	0.91%	41.0	1.20%	43.5
Texas	0.11%	50.0	0.96%	36.5	1.07%	48.0
Utah	0.40%	18.0	1.43%	8.5	1.83%	13.5
Vermont	0.78%	7.0	0.71%	50.0	1.49%	26.0
Virginia	0.16%	47.5	1.04%	31.0	1.20%	43.5
Washington	0.30%	33.0	1.66%	3.0	1.96%	9.0
West Virginia	0.52%	12.5	1.10%	26.0	1.62%	19.0
Wisconsin	0.32%	26.5	1.08%	27.0	1.40%	31.0
Wyoming	0.92%	4.0	1.38%	10.0	2.30%	3.0
Mean	0.49%		1.15%		1.64%	
Median	0.33%		1.12%		1.50%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5G: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	Miscellaneous Functions/2					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	0.13%	47.5	0.51%	31.5	0.64%	41.5
Alaska	6.32%	1.0	0.88%	6.0	7.20%	1.0
Arizona	0.16%	45.0	0.63%	19.5	0.79%	33.0
Arkansas	0.21%	38.0	0.36%	41.5	0.58%	45.0
California	0.26%	31.0	0.82%	7.0	1.08%	18.5
Colorado	0.20%	40.0	0.57%	28.5	0.77%	35.5
Connecticut	0.50%	17.0	0.89%	5.0	1.39%	9.0
Delaware	0.72%	6.0	0.20%	49.0	0.92%	25.0
Florida	0.30%	26.0	0.71%	13.5	1.01%	22.0
Georgia	0.20%	40.0	0.45%	36.0	0.66%	40.0
Hawaii	1.69%	2.0	0.63%	19.5	2.32%	2.0
Idaho	0.22%	37.0	0.39%	40.0	0.61%	44.0
Illinois	0.56%	13.0	0.74%	11.0	1.30%	10.0
Indiana	0.35%	23.0	0.93%	4.0	1.27%	11.0
Iowa	0.20%	40.0	0.73%	12.0	0.93%	23.5
Kansas	0.37%	22.0	0.80%	8.0	1.17%	16.0
Kentucky	0.23%	35.0	0.35%	44.0	0.57%	46.5
Louisiana	0.60%	10.0	0.51%	31.5	1.11%	17.0
Maine	1.18%	5.0	0.71%	13.5	1.89%	6.0
Maryland	0.23%	35.0	0.68%	17.0	0.91%	26.5
Massachusetts	0.55%	14.5	0.95%	3.0	1.50%	8.0
Michigan	0.13%	47.5	0.78%	9.5	0.90%	28.0
Minnesota	0.13%	47.5	0.61%	23.0	0.74%	37.0
Mississippi	1.60%	3.0	0.61%	23.0	2.21%	3.0
Missouri	0.42%	19.0	0.64%	18.0	1.06%	20.0
Montana	0.66%	9.0	0.59%	25.5	1.25%	13.0
Nebraska	0.38%	21.0	0.70%	15.0	1.08%	18.5
Nevada	0.11%	50.0	0.29%	48.0	0.39%	50.0
New Hampshire	0.31%	25.0	0.62%	21.0	0.93%	23.5
New Jersey	0.57%	12.0	1.27%	2.0	1.85%	7.0
New Mexico	0.71%	7.0	0.51%	31.5	1.22%	14.0
New York	0.41%	20.0	1.61%	1.0	2.02%	4.0
North Carolina	0.28%	29.0	0.57%	28.5	0.85%	31.0
North Dakota	1.49%	4.0	0.46%	35.0	1.95%	5.0
Ohio	0.19%	42.5	0.58%	27.0	0.77%	35.5
Oklahoma	0.24%	33.0	0.31%	47.0	0.55%	48.0
Oregon	0.27%	30.0	0.61%	23.0	0.88%	29.0
Pennsylvania	0.13%	47.5	0.44%	37.0	0.57%	46.5
Rhode Island	0.47%	18.0	0.78%	9.5	1.26%	12.0
South Carolina	0.25%	32.0	0.42%	38.0	0.67%	39.0
South Dakota	0.29%	27.5	0.51%	31.5	0.80%	32.0
Tennessee	0.19%	42.5	0.59%	25.5	0.78%	34.0
Texas	0.33%	24.0	0.36%	41.5	0.69%	38.0
Utah	0.55%	14.5	0.50%	34.0	1.05%	21.0
Vermont	0.29%	27.5	0.35%	44.0	0.64%	41.5
Virginia	0.17%	44.0	0.35%	44.0	0.51%	49.0
Washington	0.23%	35.0	0.41%	39.0	0.63%	43.0
West Virginia	0.69%	8.0	0.18%	50.0	0.86%	30.0
Wisconsin	0.58%	11.0	0.32%	46.0	0.91%	26.5
Wyoming	0.51%	16.0	0.69%	16.0	1.19%	15.0
Mean	0.56%		0.60%		1.16%	
Median	0.31%		0.59%		0.92%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

Table 5H: Direct General Expenditures for Operating and Capital Functions as a Percentage of Personal Income by Outlay Dimension and Level of Government, FY 2008  
A 50 State Profile/1

State	All Outlay Dimensions					
	State Level		Local Level		State and Local Levels	
	Percentage/4	Rank Score/3	Percentage/4	Rank Score/3	Percentage/4	Rank Score/3
Alabama	9.94%	19.0	10.87%	20.0	20.81%	18.0
Alaska	26.23%	1.0	13.34%	4.0	39.57%	1.0
Arizona	7.70%	40.0	11.31%	12.5	19.01%	33.0
Arkansas	10.91%	17.0	8.53%	43.0	19.44%	28.0
California	6.96%	45.0	13.50%	3.0	20.46%	20.0
Colorado	5.95%	49.0	10.44%	25.0	16.40%	47.0
Connecticut	7.50%	42.0	7.34%	49.0	14.85%	50.0
Delaware	14.82%	5.0	7.58%	48.0	22.41%	7.0
Florida	6.71%	48.0	12.00%	6.0	18.71%	36.0
Georgia	7.62%	41.0	11.75%	8.0	19.37%	30.0
Hawaii	17.20%	2.0	4.02%	50.0	21.22%	14.0
Idaho	9.36%	21.0	9.82%	31.0	19.17%	32.0
Illinois	6.88%	46.0	10.14%	27.0	17.03%	43.0
Indiana	9.11%	22.0	10.89%	19.0	20.00%	23.0
Iowa	9.67%	20.0	11.31%	12.5	20.97%	16.0
Kansas	8.76%	28.0	10.45%	24.0	19.21%	31.0
Kentucky	12.98%	9.0	8.15%	46.0	21.13%	15.0
Louisiana	14.91%	4.0	10.86%	21.0	25.77%	4.0
Maine	12.64%	10.0	8.95%	36.0	21.59%	11.0
Maryland	7.86%	37.0	8.82%	38.0	16.68%	44.0
Massachusetts	8.53%	31.0	7.71%	47.0	16.24%	48.0
Michigan	8.44%	32.0	11.71%	9.0	20.15%	22.0
Minnesota	8.58%	30.0	11.02%	18.0	19.60%	26.0
Mississippi	13.24%	8.0	12.21%	5.0	25.44%	5.0
Missouri	8.16%	35.0	9.87%	30.0	18.03%	38.0
Montana	12.00%	12.0	9.51%	33.0	21.51%	12.0
Nebraska	8.85%	25.0	11.10%	17.0	19.95%	25.0
Nevada	5.00%	50.0	11.56%	10.0	16.56%	45.0
New Hampshire	6.83%	47.0	8.18%	45.0	15.02%	49.0
New Jersey	7.78%	38.0	9.55%	32.0	17.32%	41.0
New Mexico	15.31%	3.0	11.20%	15.0	26.51%	3.0
New York	7.74%	39.0	14.15%	2.0	21.89%	10.0
North Carolina	8.84%	26.0	10.58%	22.0	19.42%	29.0
North Dakota	12.05%	11.0	8.81%	39.0	20.85%	17.0
Ohio	8.65%	29.0	11.90%	7.0	20.54%	19.0
Oklahoma	9.97%	18.0	8.86%	37.0	18.83%	35.0
Oregon	8.98%	23.0	11.27%	14.0	20.25%	21.0
Pennsylvania	8.40%	33.0	10.11%	28.0	18.51%	37.0
Rhode Island	11.23%	15.0	8.75%	40.0	19.98%	24.0
South Carolina	11.81%	13.0	11.11%	16.0	22.92%	6.0
South Dakota	8.90%	24.0	8.41%	44.0	17.31%	42.0
Tennessee	8.39%	34.0	9.06%	35.0	17.45%	40.0
Texas	7.11%	44.0	10.51%	23.0	17.62%	39.0
Utah	11.38%	14.0	10.10%	29.0	21.48%	13.0
Vermont	13.61%	6.0	8.72%	41.0	22.32%	8.0
Virginia	7.32%	43.0	9.23%	34.0	16.55%	46.0
Washington	8.82%	27.0	10.15%	26.0	18.97%	34.0
West Virginia	13.35%	7.0	8.68%	42.0	22.03%	9.0
Wisconsin	8.13%	36.0	11.46%	11.0	19.59%	27.0
Wyoming	11.18%	16.0	16.24%	1.0	27.42%	2.0
Mean	10.05%		10.24%		20.28%	
Median	8.85%		10.30%		19.78%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds.

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

With regard to the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

4

In relation to a particular state, the percentage covering all dimensions may vary slightly from the sum of the categorical values because of statistical rounding.

Sources: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010. Regarding the percentages displayed above, these values have been generated with 2007 income estimates from U.S. Department of Commerce, Bureau of Economic Analysis, "Regional Economic Accounts: State Annual Personal Income, 2005-2009" (electronic dataset), March 25, 2010.

**Percentage Impact of Outlay Dimensions  
on  
Total Direct General Expenditures  
by  
Level of Government  
FY 2008**

**Tables 6A-6G**

Table 6A: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Governmental Administration					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	3.80%	41.0	5.10%	37.0	4.48%	42.0
Alaska	7.75%	6.0	5.83%	22.0	7.11%	6.0
Arizona	4.29%	33.0	7.71%	4.0	6.33%	14.0
Arkansas	6.05%	15.5	4.77%	40.0	5.49%	25.0
California	8.02%	4.0	6.43%	15.0	6.97%	7.0
Colorado	6.04%	17.5	7.30%	5.0	6.84%	9.0
Connecticut	7.65%	7.0	4.55%	44.0	6.12%	18.0
Delaware	9.28%	1.0	5.53%	32.0	8.01%	2.0
Florida	6.21%	14.0	6.26%	16.0	6.24%	15.0
Georgia	3.22%	45.0	6.63%	10.0	5.29%	28.0
Hawaii	5.35%	25.0	13.59%	1.0	6.91%	8.0
Idaho	7.82%	5.0	6.57%	12.0	7.18%	4.5
Illinois	3.13%	47.0	6.05%	18.0	4.87%	35.5
Indiana	3.28%	43.0	5.97%	20.0	4.75%	37.0
Iowa	5.24%	27.0	3.60%	50.0	4.36%	45.0
Kansas	4.92%	28.0	5.62%	25.5	5.30%	27.0
Kentucky	4.73%	31.0	5.60%	27.0	5.07%	31.0
Louisiana	3.94%	39.0	6.58%	11.0	5.06%	32.0
Maine	5.40%	24.0	4.76%	41.0	5.13%	30.0
Maryland	5.97%	20.0	5.70%	24.0	5.82%	23.0
Massachusetts	6.05%	15.5	3.91%	49.0	5.04%	33.0
Michigan	3.27%	44.0	5.31%	35.0	4.45%	44.0
Minnesota	4.54%	32.0	5.22%	36.0	4.92%	34.0
Mississippi	2.82%	49.0	5.38%	33.5	4.05%	48.0
Missouri	2.99%	48.0	4.78%	39.0	3.97%	49.0
Montana	8.09%	2.0	6.02%	19.0	7.18%	4.5
Nebraska	3.45%	42.0	5.56%	30.0	4.62%	41.0
Nevada	5.63%	21.0	9.50%	2.0	8.33%	1.0
New Hampshire	6.03%	19.0	5.81%	23.0	5.91%	22.0
New Jersey	5.31%	26.0	4.13%	47.0	4.66%	40.0
New Mexico	5.46%	23.0	6.72%	8.0	6.00%	20.0
New York	8.06%	3.0	4.00%	48.0	5.43%	26.0
North Carolina	4.17%	35.0	4.48%	45.0	4.34%	47.0
North Dakota	4.24%	34.0	5.38%	33.5	4.72%	38.0
Ohio	4.87%	30.0	7.14%	7.0	6.18%	17.0
Oklahoma	4.01%	38.0	6.52%	13.0	5.19%	29.0
Oregon	7.41%	9.0	5.55%	31.0	6.37%	13.0
Pennsylvania	6.04%	17.5	5.90%	21.0	5.96%	21.0
Rhode Island	7.62%	8.0	4.95%	38.0	6.45%	11.0
South Carolina	6.30%	13.0	6.09%	17.0	6.20%	16.0
South Dakota	6.50%	12.0	5.59%	28.0	6.06%	19.0
Tennessee	4.05%	36.0	5.62%	25.5	4.87%	35.5
Texas	2.36%	50.0	4.69%	43.0	3.75%	50.0
Utah	7.27%	10.0	7.15%	6.0	7.21%	3.0
Vermont	4.91%	29.0	4.40%	46.0	4.71%	39.0
Virginia	4.04%	37.0	6.71%	9.0	5.53%	24.0
Washington	3.16%	46.0	5.58%	29.0	4.46%	43.0
West Virginia	5.48%	22.0	7.93%	3.0	6.44%	12.0
Wisconsin	3.81%	40.0	4.74%	42.0	4.35%	46.0
Wyoming	7.08%	11.0	6.47%	14.0	6.72%	10.0
Mean	5.34%		5.91%		5.63%	
Median	5.33%		5.62%		5.46%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6B: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Education Services					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	35.00%	2.0	47.27%	33.0	41.41%	6.0
Alaska	16.79%	47.0	48.37%	29.0	27.44%	50.0
Arizona	21.84%	34.0	42.82%	42.0	34.32%	38.0
Arkansas	25.92%	22.0	59.54%	4.0	40.68%	9.0
California	21.37%	36.0	38.62%	49.0	32.75%	44.0
Colorado	33.07%	4.0	41.21%	46.0	38.25%	19.0
Connecticut	20.39%	41.0	58.43%	5.0	39.21%	15.0
Delaware	23.92%	29.0	64.60%	2.0	37.69%	24.0
Florida	16.58%	48.0	39.77%	47.0	31.46%	47.0
Georgia	27.85%	14.0	48.67%	27.0	40.48%	10.0
Hawaii	38.12%	1.0	0.00%	50.0	30.90%	48.0
Idaho	24.51%	27.0	43.13%	40.0	34.04%	40.0
Illinois	20.22%	42.0	48.09%	30.0	36.82%	29.0
Indiana	29.47%	9.0	43.98%	39.0	37.37%	27.0
Iowa	26.86%	19.0	50.34%	22.0	39.52%	13.0
Kansas	22.73%	32.0	51.24%	18.0	38.24%	20.0
Kentucky	28.00%	13.0	55.25%	9.0	38.51%	17.0
Louisiana	20.69%	40.0	42.89%	41.0	30.05%	49.0
Maine	16.02%	49.0	55.48%	8.0	32.37%	46.0
Maryland	21.62%	35.0	55.55%	7.0	39.57%	12.0
Massachusetts	17.38%	45.0	51.39%	16.0	33.53%	42.0
Michigan	30.50%	5.0	49.60%	24.0	41.60%	4.0
Minnesota	27.40%	16.0	41.68%	45.0	35.43%	35.0
Mississippi	19.39%	43.0	47.48%	31.0	32.87%	43.0
Missouri	21.26%	38.0	51.86%	14.0	38.00%	23.0
Montana	24.81%	26.0	51.29%	17.0	36.52%	31.0
Nebraska	27.08%	18.0	47.29%	32.0	38.32%	18.0
Nevada	30.40%	6.0	39.21%	48.0	36.55%	30.0
New Hampshire	24.21%	28.0	54.91%	11.0	40.94%	8.0
New Jersey	24.95%	25.0	54.16%	12.0	41.04%	7.0
New Mexico	21.30%	37.0	55.15%	10.0	35.61%	34.0
New York	15.19%	50.0	41.82%	44.0	32.41%	45.0
North Carolina	28.63%	11.0	44.88%	36.0	37.48%	26.0
North Dakota	29.49%	8.0	50.08%	23.0	38.19%	21.0
Ohio	26.26%	20.0	45.96%	35.0	37.67%	25.0
Oklahoma	28.92%	10.0	51.71%	15.0	39.64%	11.0
Oregon	22.91%	30.0	47.16%	34.0	36.40%	32.0
Pennsylvania	20.81%	39.0	50.69%	20.0	37.13%	28.0
Rhode Island	17.34%	46.0	58.08%	6.0	35.19%	37.0
South Carolina	27.66%	15.0	49.30%	25.0	38.15%	22.0
South Dakota	22.17%	33.0	49.29%	26.0	35.35%	36.0
Tennessee	22.78%	31.0	44.29%	38.0	33.95%	41.0
Texas	27.23%	17.0	53.58%	13.0	42.95%	1.0
Utah	33.64%	3.0	50.55%	21.0	41.59%	5.0
Vermont	26.22%	21.0	68.43%	1.0	42.70%	2.0
Virginia	30.05%	7.0	51.08%	19.0	41.78%	3.0
Washington	28.51%	12.0	42.10%	43.0	35.78%	33.0
West Virginia	25.72%	23.0	60.12%	3.0	39.27%	14.0
Wisconsin	25.57%	24.0	48.56%	28.0	39.02%	16.0
Wyoming	18.61%	44.0	44.72%	37.0	34.08%	39.0
Mean	24.75%		48.63%		37.00%	
Median	24.88%		49.30%		37.58%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6C: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Social Services and Income Maintenance					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	43.80%	32.0	17.76%	5.0	30.20%	11.0
Alaska	21.99%	50.0	7.92%	30.0	17.24%	50.0
Arizona	51.38%	5.0	6.72%	32.0	24.81%	34.0
Arkansas	50.05%	11.0	3.01%	45.0	29.40%	15.0
California	41.82%	37.0	17.66%	6.0	25.88%	31.0
Colorado	37.44%	42.0	11.91%	18.0	21.18%	45.0
Connecticut	49.27%	13.0	1.76%	47.0	25.77%	32.0
Delaware	37.14%	43.0	1.40%	48.0	25.04%	33.0
Florida	47.11%	20.0	10.90%	21.0	23.88%	39.0
Georgia	44.73%	29.0	14.60%	13.0	26.45%	27.5
Hawaii	31.40%	48.0	5.25%	36.0	26.45%	27.5
Idaho	39.80%	39.0	17.46%	7.0	28.36%	19.0
Illinois	51.68%	3.5	5.04%	37.0	23.89%	38.0
Indiana	44.95%	26.0	15.38%	11.0	28.85%	17.0
Iowa	49.15%	14.0	14.72%	12.0	30.59%	9.0
Kansas	48.18%	19.0	9.79%	25.0	27.30%	23.0
Kentucky	45.02%	25.0	8.55%	28.0	30.95%	6.0
Louisiana	32.41%	46.0	13.93%	16.0	24.62%	35.0
Maine	51.68%	3.5	3.55%	44.0	31.73%	4.0
Maryland	43.22%	33.0	2.73%	46.0	21.81%	44.0
Massachusetts	50.65%	8.0	5.96%	35.0	29.43%	14.0
Michigan	48.33%	18.0	11.75%	19.0	27.07%	26.0
Minnesota	50.43%	9.0	15.44%	10.0	30.76%	7.5
Mississippi	48.77%	16.0	19.37%	3.0	34.67%	2.0
Missouri	51.12%	6.5	9.29%	26.5	28.22%	20.0
Montana	31.57%	47.0	6.69%	33.0	20.57%	46.0
Nebraska	45.26%	23.0	10.64%	22.0	25.99%	30.0
Nevada	38.38%	41.0	9.87%	24.0	18.48%	49.0
New Hampshire	42.96%	34.0	5.03%	38.0	22.28%	42.0
New Jersey	44.08%	31.0	4.80%	39.0	22.44%	41.0
New Mexico	49.85%	12.0	4.18%	42.0	30.55%	10.0
New York	56.88%	1.0	16.48%	8.0	30.76%	7.5
North Carolina	42.53%	35.0	21.65%	2.0	31.16%	5.0
North Dakota	29.76%	49.0	4.34%	40.0	19.03%	48.0
Ohio	50.10%	10.0	14.48%	15.0	29.47%	13.0
Oklahoma	45.41%	22.0	9.29%	26.5	28.43%	18.0
Oregon	44.84%	27.0	7.26%	31.0	23.93%	37.0
Pennsylvania	48.37%	17.0	14.52%	14.0	29.88%	12.0
Rhode Island	51.12%	6.5	0.45%	49.5	28.93%	16.0
South Carolina	49.04%	15.0	19.26%	4.0	34.60%	3.0
South Dakota	39.04%	40.0	3.67%	43.0	21.85%	43.0
Tennessee	55.46%	2.0	15.58%	9.0	34.76%	1.0
Texas	44.80%	28.0	9.90%	23.0	23.98%	36.0
Utah	34.93%	45.0	4.27%	41.0	20.51%	47.0
Vermont	45.74%	21.0	0.45%	49.5	28.06%	21.0
Virginia	41.85%	36.0	7.95%	29.0	22.94%	40.0
Washington	45.16%	24.0	11.59%	20.0	27.20%	25.0
West Virginia	40.71%	38.0	6.65%	34.0	27.29%	24.0
Wisconsin	44.16%	30.0	13.71%	17.0	26.35%	29.0
Wyoming	35.20%	44.0	22.05%	1.0	27.41%	22.0
Mean	44.17%		9.93%		26.63%	
Median	44.99%		9.54%		27.14%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6D: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Transportation					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	8.86%	35.0	5.98%	35.0	7.36%	39.0
Alaska	18.63%	2.0	10.16%	5.0	15.77%	1.0
Arizona	9.28%	30.0	8.05%	17.0	8.55%	27.0
Arkansas	7.70%	42.0	7.21%	24.0	7.48%	38.0
California	7.54%	43.0	5.56%	39.0	6.23%	46.0
Colorado	7.92%	39.0	9.08%	10.0	8.66%	26.0
Connecticut	5.79%	49.0	4.10%	44.0	4.95%	50.0
Delaware	10.20%	21.0	4.43%	42.0	8.25%	32.0
Florida	13.65%	7.0	7.39%	21.0	9.64%	13.5
Georgia	9.92%	24.0	6.19%	33.0	7.66%	37.0
Hawaii	8.51%	37.0	8.12%	16.0	8.44%	29.0
Idaho	12.30%	10.0	7.59%	20.0	9.89%	8.0
Illinois	10.39%	19.0	8.49%	13.0	9.26%	18.0
Indiana	10.11%	22.0	6.38%	31.0	8.08%	33.0
Iowa	9.08%	33.0	8.40%	15.0	8.72%	25.0
Kansas	11.57%	15.0	8.02%	18.0	9.64%	13.5
Kentucky	12.08%	13.0	5.92%	37.0	9.71%	10.5
Louisiana	9.41%	29.0	6.99%	27.0	8.39%	31.0
Maine	7.76%	40.0	7.86%	19.0	7.80%	34.0
Maryland	11.73%	14.0	4.18%	43.0	7.74%	35.0
Massachusetts	9.13%	31.5	3.57%	45.0	6.49%	42.0
Michigan	5.31%	50.0	7.15%	25.0	6.38%	43.0
Minnesota	7.50%	44.0	11.65%	3.0	9.83%	9.0
Mississippi	9.62%	27.0	7.14%	26.0	8.43%	30.0
Missouri	10.28%	20.0	6.96%	28.0	8.46%	28.0
Montana	15.21%	3.0	7.38%	22.0	11.75%	4.0
Nebraska	10.57%	17.0	8.97%	11.0	9.68%	12.0
Nevada	9.67%	26.0	10.63%	4.0	10.34%	7.0
New Hampshire	12.29%	11.0	6.67%	30.0	9.23%	20.0
New Jersey	7.72%	41.0	3.16%	48.0	5.21%	48.0
New Mexico	8.96%	34.0	6.05%	34.0	7.73%	36.0
New York	6.26%	48.0	5.95%	36.0	6.06%	47.0
North Carolina	11.03%	16.0	3.22%	47.0	6.78%	41.0
North Dakota	12.91%	8.0	14.77%	1.0	13.70%	3.0
Ohio	7.27%	45.0	5.67%	38.0	6.34%	44.5
Oklahoma	9.70%	25.0	8.73%	12.0	9.25%	19.0
Oregon	9.13%	31.5	8.43%	14.0	8.74%	24.0
Pennsylvania	14.36%	5.0	4.64%	41.0	9.05%	21.0
Rhode Island	10.02%	23.0	2.86%	49.0	6.88%	40.0
South Carolina	6.66%	47.0	3.56%	46.0	5.16%	49.0
South Dakota	15.20%	4.0	12.47%	2.0	13.87%	2.0
Tennessee	7.20%	46.0	5.53%	40.0	6.34%	44.5
Texas	12.19%	12.0	9.26%	8.0	10.44%	6.0
Utah	10.42%	18.0	7.23%	23.0	8.92%	22.0
Vermont	8.69%	36.0	9.13%	9.0	8.86%	23.0
Virginia	12.58%	9.0	6.91%	29.0	9.42%	16.0
Washington	9.55%	28.0	9.86%	7.0	9.71%	10.5
West Virginia	13.83%	6.0	2.85%	50.0	9.50%	15.0
Wisconsin	8.42%	38.0	9.90%	6.0	9.28%	17.0
Wyoming	19.14%	1.0	6.25%	32.0	11.51%	5.0
Mean	10.27%		7.13%		8.71%	
Median	9.69%		7.15%		8.69%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6E: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Public Safety					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	4.89%	39.0	10.37%	25.0	7.75%	33.0
Alaska	4.75%	42.0	8.85%	41.0	6.13%	47.0
Arizona	8.27%	6.0	14.92%	4.0	12.22%	3.0
Arkansas	5.26%	33.0	10.27%	29.0	7.46%	36.0
California	12.01%	1.0	12.90%	8.0	12.60%	2.0
Colorado	8.87%	3.0	10.77%	20.0	10.08%	7.0
Connecticut	7.01%	15.0	9.20%	36.5	8.09%	32.0
Delaware	8.75%	4.0	8.60%	42.0	8.70%	22.0
Florida	7.79%	8.0	14.27%	5.0	11.95%	4.0
Georgia	7.65%	11.0	10.14%	30.5	9.16%	13.0
Hawaii	3.06%	50.0	23.08%	1.0	6.85%	43.0
Idaho	7.66%	10.0	10.35%	26.5	9.04%	14.0
Illinois	4.76%	41.0	12.80%	9.0	9.55%	10.0
Indiana	5.06%	37.0	9.20%	36.5	7.31%	38.0
Iowa	4.25%	47.0	7.47%	49.0	5.98%	49.0
Kansas	5.03%	38.0	9.42%	34.5	7.41%	37.0
Kentucky	4.67%	44.0	11.17%	17.0	7.17%	40.5
Louisiana	4.12%	48.0	13.65%	6.0	8.13%	31.0
Maine	4.57%	45.0	9.09%	38.5	6.44%	44.0
Maryland	8.74%	5.0	12.13%	13.0	10.53%	5.0
Massachusetts	5.99%	26.0	11.58%	15.0	8.64%	23.5
Michigan	7.83%	7.0	9.64%	33.0	8.88%	17.0
Minnesota	4.73%	43.0	9.09%	38.5	7.18%	39.0
Mississippi	4.41%	46.0	8.41%	44.0	6.33%	45.0
Missouri	5.83%	29.0	11.18%	16.0	8.76%	21.0
Montana	6.35%	23.0	10.41%	24.0	8.15%	30.0
Nebraska	5.78%	31.0	10.14%	30.5	8.21%	29.0
Nevada	10.45%	2.0	16.56%	2.0	14.71%	1.0
New Hampshire	5.21%	35.0	11.06%	18.0	8.40%	26.0
New Jersey	6.57%	22.0	10.62%	21.0	8.80%	19.0
New Mexico	5.94%	28.0	13.06%	7.0	8.95%	15.0
New York	6.17%	24.0	10.28%	28.0	8.82%	18.0
North Carolina	6.94%	18.0	9.42%	34.5	8.29%	28.0
North Dakota	3.97%	49.0	8.06%	46.0	5.70%	50.0
Ohio	5.82%	30.0	10.35%	26.5	8.44%	25.0
Oklahoma	6.95%	16.5	10.53%	22.0	8.64%	23.5
Oregon	7.71%	9.0	12.68%	10.0	10.47%	6.0
Pennsylvania	6.72%	20.0	8.57%	43.0	7.73%	34.0
Rhode Island	5.95%	27.0	15.32%	3.0	10.05%	8.0
South Carolina	5.13%	36.0	8.90%	40.0	6.96%	42.0
South Dakota	6.06%	25.0	8.35%	45.0	7.17%	40.5
Tennessee	4.87%	40.0	12.40%	11.0	8.78%	20.0
Texas	7.25%	13.0	10.02%	32.0	8.90%	16.0
Utah	5.45%	32.0	11.65%	14.0	8.36%	27.0
Vermont	6.59%	21.0	5.38%	50.0	6.12%	48.0
Virginia	6.93%	19.0	12.36%	12.0	9.96%	9.0
Washington	7.64%	12.0	10.50%	23.0	9.17%	12.0
West Virginia	5.25%	34.0	7.77%	48.0	6.24%	46.0
Wisconsin	6.95%	16.5	10.85%	19.0	9.23%	11.0
Wyoming	7.21%	14.0	7.80%	47.0	7.56%	35.0
Mean	6.32%		10.83%		8.52%	
Median	6.03%		10.36%		8.42%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6F: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Environment and Housing					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	2.36%	45.0	8.80%	46.0	5.73%	49.0
Alaska	6.01%	6.0	12.29%	12.0	8.12%	18.5
Arizona	2.82%	43.0	14.23%	6.0	9.61%	9.0
Arkansas	3.07%	41.0	10.94%	27.0	6.52%	40.5
California	5.52%	10.5	12.78%	10.0	10.31%	5.0
Colorado	3.32%	35.0	14.24%	5.0	10.28%	6.0
Connecticut	3.22%	39.0	9.90%	34.5	6.52%	40.5
Delaware	5.84%	7.0	12.79%	9.0	8.19%	17.0
Florida	4.20%	16.0	15.52%	3.0	11.46%	2.0
Georgia	3.99%	17.0	9.90%	34.5	7.57%	26.0
Hawaii	3.76%	23.5	34.17%	1.0	9.52%	10.0
Idaho	5.52%	10.5	10.93%	28.0	8.29%	16.0
Illinois	1.72%	49.0	12.25%	13.0	7.99%	21.0
Indiana	3.30%	36.0	10.58%	29.0	7.27%	29.0
Iowa	3.35%	33.0	9.01%	44.0	6.40%	42.0
Kansas	3.41%	30.5	8.23%	48.0	6.03%	45.0
Kentucky	3.76%	23.5	9.27%	41.0	5.88%	48.0
Louisiana	25.41%	1.0	11.22%	24.0	19.43%	1.0
Maine	5.21%	12.0	11.36%	19.5	7.76%	22.0
Maryland	5.73%	9.0	12.05%	15.0	9.07%	13.0
Massachusetts	4.37%	15.0	11.31%	22.0	7.67%	24.0
Michigan	3.27%	37.5	9.93%	33.0	7.14%	34.0
Minnesota	3.93%	20.0	11.36%	19.5	8.11%	20.0
Mississippi	2.90%	42.0	7.26%	50.0	4.99%	50.0
Missouri	3.33%	34.0	9.47%	38.0	6.69%	37.0
Montana	8.49%	2.0	12.01%	16.0	10.05%	7.0
Nebraska	3.54%	27.0	11.11%	25.0	7.75%	23.0
Nevada	3.27%	37.5	11.77%	17.0	9.20%	12.0
New Hampshire	4.80%	14.0	8.90%	45.0	7.04%	35.0
New Jersey	3.98%	18.0	9.80%	36.0	7.19%	31.5
New Mexico	3.85%	22.0	10.29%	30.0	6.57%	39.0
New York	2.14%	48.0	10.11%	31.0	7.29%	28.0
North Carolina	3.55%	26.0	10.99%	26.0	7.60%	25.0
North Dakota	7.23%	5.0	12.17%	14.0	9.31%	11.0
Ohio	3.48%	28.5	11.49%	18.0	8.12%	18.5
Oklahoma	2.63%	44.0	9.70%	37.0	5.95%	47.0
Oregon	5.02%	13.0	13.46%	8.0	9.72%	8.0
Pennsylvania	2.21%	47.0	11.34%	21.0	7.19%	31.5
Rhode Island	3.72%	25.0	9.41%	40.0	6.22%	43.0
South Carolina	3.12%	40.0	9.08%	43.0	6.01%	46.0
South Dakota	7.79%	4.0	14.53%	4.0	11.07%	3.0
Tennessee	3.39%	32.0	10.06%	32.0	6.86%	36.0
Texas	1.58%	50.0	9.12%	42.0	6.08%	44.0
Utah	3.48%	28.5	14.15%	7.0	8.50%	14.0
Vermont	5.74%	8.0	8.15%	49.0	6.68%	38.0
Virginia	2.24%	46.0	11.25%	23.0	7.26%	30.0
Washington	3.41%	30.5	16.36%	2.0	10.34%	4.0
West Virginia	3.87%	21.0	12.66%	11.0	7.33%	27.0
Wisconsin	3.95%	19.0	9.42%	39.0	7.15%	33.0
Wyoming	8.22%	3.0	8.49%	47.0	8.38%	15.0
Mean	4.48%		11.51%		8.03%	
Median	3.64%		11.05%		7.59%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.

Table 6G: Percentage Impact of Outlay Dimension on Total Direct General Expenditures for Operating and Capital Functions by Level of Government, FY 2008  
A 50 State Profile/1

State	Miscellaneous Functions/2					
	State Level		Local Level		State and Local Levels	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3
Alabama	1.29%	50.0	4.71%	33.0	3.08%	43.0
Alaska	24.09%	1.0	6.58%	14.0	18.19%	1.0
Arizona	2.12%	41.5	5.55%	23.5	4.16%	33.0
Arkansas	1.95%	45.0	4.26%	36.0	2.97%	45.0
California	3.72%	27.0	6.04%	21.0	5.25%	20.0
Colorado	3.33%	28.0	5.49%	25.0	4.71%	22.0
Connecticut	6.67%	9.0	12.07%	4.0	9.34%	5.0
Delaware	4.87%	15.0	2.64%	48.0	4.12%	34.0
Florida	4.45%	21.0	5.89%	22.0	5.37%	19.0
Georgia	2.65%	33.0	3.87%	42.0	3.39%	39.0
Hawaii	9.80%	4.0	15.79%	1.0	10.94%	2.0
Idaho	2.38%	35.0	3.97%	41.0	3.20%	41.0
Illinois	8.11%	6.0	7.29%	12.0	7.62%	10.0
Indiana	3.82%	26.0	8.50%	7.0	6.37%	11.0
Iowa	2.07%	44.0	6.46%	16.5	4.43%	28.0
Kansas	4.17%	24.0	7.68%	9.0	6.08%	14.0
Kentucky	1.74%	46.0	4.24%	37.0	2.70%	49.0
Louisiana	4.02%	25.0	4.73%	32.0	4.32%	32.0
Maine	9.37%	5.0	7.91%	8.0	8.76%	8.0
Maryland	2.99%	31.0	7.66%	10.0	5.46%	17.0
Massachusetts	6.44%	10.0	12.28%	3.0	9.21%	7.0
Michigan	1.49%	48.0	6.63%	13.0	4.48%	26.0
Minnesota	1.47%	49.0	5.55%	23.5	3.76%	38.0
Mississippi	12.09%	3.0	4.97%	30.0	8.67%	9.0
Missouri	5.19%	13.0	6.46%	16.5	5.89%	15.0
Montana	5.48%	11.0	6.19%	19.0	5.80%	16.0
Nebraska	4.33%	22.0	6.29%	18.0	5.42%	18.0
Nevada	2.19%	40.0	2.47%	49.0	2.38%	50.0
New Hampshire	4.51%	20.0	7.62%	11.0	6.20%	13.0
New Jersey	7.38%	7.0	13.33%	2.0	10.66%	3.0
New Mexico	4.65%	17.0	4.54%	34.0	4.60%	25.0
New York	5.30%	12.0	11.37%	5.0	9.23%	6.0
North Carolina	3.16%	30.0	5.36%	27.0	4.36%	29.5
North Dakota	12.39%	2.0	5.20%	28.0	9.35%	4.0
Ohio	2.20%	39.0	4.91%	31.0	3.77%	37.0
Oklahoma	2.37%	36.0	3.51%	45.0	2.90%	47.0
Oregon	2.98%	32.0	5.45%	26.0	4.36%	29.5
Pennsylvania	1.50%	47.0	4.35%	35.0	3.05%	44.0
Rhode Island	4.23%	23.0	8.92%	6.0	6.29%	12.0
South Carolina	2.09%	43.0	3.81%	43.0	2.93%	46.0
South Dakota	3.24%	29.0	6.10%	20.0	4.63%	23.0
Tennessee	2.24%	38.0	6.51%	15.0	4.46%	27.0
Texas	4.58%	18.0	3.42%	46.0	3.89%	36.0
Utah	4.81%	16.0	5.00%	29.0	4.90%	21.0
Vermont	2.12%	41.5	4.05%	39.0	2.87%	48.0
Virginia	2.31%	37.0	3.74%	44.0	3.11%	42.0
Washington	2.57%	34.0	4.02%	40.0	3.34%	40.0
West Virginia	5.15%	14.0	2.02%	50.0	3.91%	35.0
Wisconsin	7.16%	8.0	2.82%	47.0	4.62%	24.0
Wyoming	4.53%	19.0	4.22%	38.0	4.35%	31.0
Mean	4.68%		6.05%		5.48%	
Median	3.92%		5.47%		4.54%	

1

The state/local expenditure base reflects all operating and capital outlays except (a) intergovernmental transfer payments and (b) direct disbursements relative to publicly controlled liquor stores, utilities, and insurance trust funds. [With respect to the percentages covering a specified level of government or both levels combined, the categorical values for a particular state across Tables 6A through 6G may yield a grand total that differs slightly from 100% because of statistical rounding.]

2

The miscellaneous dimension captures "unallocable" outlays pertaining, for example, to civil defense programs, crime-victim assistance activities, election oversight functions, economic development projects, and job training and placement services.

3

Regarding the state-by-state series of percentages, the largest value is accorded the lowest rank score and the smallest value the highest rank score. In the event of tied percentages, the affected states are assigned the average magnitude of their shared rank positions.

Source: For the expenditure data underlying this exhibit, see U.S. Department of Commerce, Census Bureau, "State and Local Government Finances by Level of Government and by State: 2007-08" (electronic tables), July 7, 2010.