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## HOW DOES TEXAS COMPARE, 1989

This *ANALYSIS* issue presents the latest interstate data available on state and local government finances from the U.S. Census Bureau. Although interesting and informative, interstate comparisons are often misleading — particularly in the case of state governments where one function may be handled at the local level in one state, but at the state level in another. The accompanying article and data begin on page 2.

**ANALYSIS**

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### Texas 1975-1989

(Per Capita Dollar Amounts)

	1975	1980	1985	1988	1989
<b>Personal Income</b>	\$ 5,473	\$ 9,814	\$13,483	\$14,586	\$15,702
U. S. Average	\$ 5,842	\$ 9,914	\$13,867	\$16,476	\$17,582
% U. S. Average	93.68%	98.99%	97.23%	88.53%	89.31%
Texas Rank	29	21	21	33	31
<b>STATE AND LOCAL GOVERNMENT</b>					
<b>Tax Revenue</b>	\$ 502	\$ 801	\$ 1,267	\$ 1,495	\$ 1,563
U. S. Average	\$ 657	\$ 984	\$ 1,465	\$ 1,772	\$ 1,888
% U. S. Average	76.41%	81.40%	86.48%	84.37%	82.79%
Texas Rank	40	35	32	31	34
<b>Property Tax</b>	\$ 186	\$ 244	\$ 466	\$ 578	\$ 613
U. S. Average	\$ 239	\$ 299	\$ 435	\$ 538	\$ 574
% U. S. Average	77.82%	81.61%	107.13%	107.43	106.79%
Texas Rank	30	28	21	21	21
<b>Federal Aid</b>	\$ 175	\$ 263	\$ 299	\$ 356	\$ 376
U. S. Average	\$ 218	\$ 366	\$ 445	\$ 478	\$ 507
% U. S. Average	80.28%	71.86%	67.19%	74.48%	74.16%
Texas Rank	46	49	49	46	45
<b>Total Expenditures</b>	\$ 816	\$ 1,353	\$ 2,384	\$ 2,913	\$ 3,029
U. S. Average	\$ 1,065	\$ 1,617	\$ 2,749	\$ 3,365	\$ 3,588
% U. S. Average	76.62%	83.67%	86.72%	86.57%	84.42%
Texas Rank	46	40	36	34	38
<b>Local Schools</b>	\$ 243	\$ 394	\$ 592	\$ 696	\$ 737
U. S. Average	\$ 285	\$ 409	\$ 553	\$ 690	\$ 746
% U. S. Average	85.26%	96.33%	107.05%	100.87%	98.79%
Texas Rank	39	27	14	18	23
<b>Higher Education</b>	\$ 100	\$ 169	\$ 256	\$ 268	\$ 293
U. S. Average	\$ 101	\$ 149	\$ 219	\$ 255	\$ 272
% U. S. Average	99.01%	113.42%	116.89%	105.10%	107.72%
Texas Rank	28	21	19	24	23
<b>Highways</b>	\$ 97	\$ 160	\$ 162	\$ 262	\$ 248
U. S. Average	\$ 105	\$ 147	\$ 189	\$ 226	\$ 234
% U. S. Average	92.38%	108.84%	85.71%	115.93%	105.98%
Texas Rank	38	30	40	21	26
<b>Public Welfare</b>	\$ 71	\$ 105	\$ 136	\$ 180	\$ 198
U. S. Average	\$ 126	\$ 201	\$ 291	\$ 362	\$ 382
% U. S. Average	56.35%	52.24%	46.74%	49.72%	51.83%
Texas Rank	42	46	50	48	48
<b>Health &amp; Hospitals</b>	\$ 67	\$ 124	\$ 189	\$ 193	\$ 217
U. S. Average	\$ 87	\$ 142	\$ 208	\$ 252	\$ 273
% U. S. Average	77.01%	87.32%	90.87%	76.59%	79.49%
Texas Rank	31	29	25	34	31
<b>Police Protection</b>	\$ 27	\$ 43	\$ 73	\$ 85	\$ 89
U. S. Average	\$ 39	\$ 59	\$ 88	\$ 107	\$ 112
% U. S. Average	69.23%	72.88%	82.95%	79.44%	79.46%
Texas Rank	29	33	27	28	29
<b>Gen. Debt Interest</b>	\$ 32	\$ 49	\$ 134	\$ 202	\$ 205
U. S. Average	\$ 41	\$ 65	\$ 136	\$ 180	\$ 188
% U. S. Average	78.05%	75.38%	98.53%	112.22%	109.04%
Texas Rank	23	31	26	20	21
<b>Other Expenditures</b>	\$ 179	\$ 309	\$ 843	\$ 1,027	\$ 1,042
U. S. Average	\$ 281	\$ 446	\$ 1,065	\$ 1,282	\$ 1,382
% U. S. Average	63.70%	69.28%	79.15%	80.11%	75.40%
Texas Rank	46	46	36	32	35
<b>Total Debt</b>	\$ 892	\$ 1,443	\$ 2,589	\$ 3,522	\$ 3,589
U. S. Average	\$ 1,027	\$ 1,477	\$ 2,393	\$ 3,072	\$ 3,216
% U. S. Average	86.85%	97.70%	108.19%	114.65%	111.60%
Texas Rank	23	24	23	17	18

# TEXAS GOVERNMENT FINANCE 1989 TRENDS



## PERSONAL INCOME CONTINUES TO CLIMB

Texas per capita personal income climbed 7.7% from \$14,586 in 1988 to \$15,702 in 1989. The third consecutive annual increase clearly indicates that many of the state's economic woes have been overcome. Texas moved from 33rd to 31st on the all-states list, but remained at about 89% of the U.S. average.



## TAX GROWTH SLOWED

Although Texas' governments tax take increased from \$1,495 per capita in 1988 to \$1,563 in 1989 (up 4.5%), that was a slightly smaller bite of personal income in 1989 (9.9% compared to 10.3% in 1988). Texas moved downward from 31st to 34th on the all-states list; tax revenue was 83% of the U.S. average.



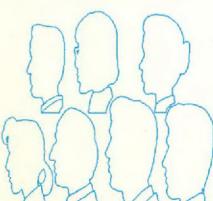
## PROPERTY TAX STILL GOING UP

More than one-half of state-local tax growth is accounted for by the local property tax which moved up from \$578 per capita in 1988 to \$613 in 1989. Texas remained at 21st on the all-states list at about 107% of the national average.



## GOVERNMENT SPENDING GROWTH CONTINUES TO SLOW

Texas governments spent \$3,029 per capita in 1989, up less than 4% over the 1988 level. Relative to other states, Texas dropped from 34th to 38th, spending 84.4% of the 1989 national average. In 1988, Texas was at almost 87% of the national level.



## DEBT GROWTH SLOWS TOO

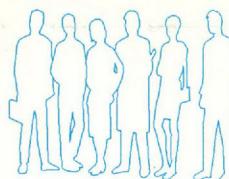
In 1989 each Texan, on average, owed \$3,589 in government debt, contrasted to \$3,522 in 1988. The 2% growth was the lowest in several years, and the state dropped to from 114.7% to

111.6% of the national average. Per capita expenditures for general debt interest moved up only \$3 (\$205 in 1989 and \$202 in 1988). Texas dropped from 112.2% to 109% of the national average and moved from 20th to 21st on the all states list.



## TEXAS SLIPS ON PUBLIC SCHOOL SPENDING

Spending on local schools went from \$696 per capita in 1988 to \$737 in 1989, but that 6% growth was not enough to keep pace with other states as Texas slipped to 98.8% of the national average, down from 100.9% a year earlier. Texas dropped from 18th to 23rd among the states. Higher education spending continued to climb as governments spent 9.3% more in 1989 compared to 1988. Texas moved to 23rd among the states at 107.7% of the national average.



## PUBLIC WELFARE SPENDING UP, BUT TEXAS STILL 48TH

Public welfare per capita expenditure in 1989 rose by 10% over 1988 levels. That growth moved the state from 49.7% to 51.8% of the all states average.



## TEXAS STILL DOESN'T GET IT'S FEDERAL AID SHARE

Texas continues to be one of the losing states when dollars sent to Washington are compared with money coming back to the state in federal aid. At \$376 per capita in federal aid in 1989, Texas continued to receive about 74% of the national average, but climbed one slot from 46th to 45th among the states.

Comparative state government data is shown on page 3, and figures for state and local governments combined is on pages 4 and 5. Texas' comparisons with other sunbelt and major industrial states is on page 6. The table on page 7 shows the percentage distribution of combined state and local revenue by income type.

# 1989 Per Capita Amounts for State Governments

	Personal Income		Tax Revenue			General Expense			State Debt	
	<----->		<----->		<----->	<----->		<----->		<----->
			Amount	% Per Income		Federal Aid		Expense		
Alabama	\$13,626	(43)	\$ 889	(43)	6.53%	(28)	\$ 429	(31)	\$ 1,640	(37)
Alaska	21,645	(4)	2,675	(1)	12.36%	(1)	1,143	(1)	7,780	(1)
Arizona	15,803	(29)	1,142	(19)	7.23%	(18)	291	(49)	1,833	(24)
Arkansas	12,899	(48)	903	(41)	7.00%	(23)	427	(32)	1,482	(46)
California	19,929	(8)	1,418	(8)	7.12%	(20)	494	(15)	2,237	(13)
Colorado	17,552	(18)	875	(45)	4.99%	(48)	381	(39)	1,533	(43)
Connecticut	24,679	(1)	1,485	(5)	6.02%	(38)	489	(16)	2,529	(7)
Delaware	18,480	(12)	1,679	(3)	9.09%	(4)	461	(21)	2,678	(4)
Florida	17,647	(16)	983	(36)	5.57%	(45)	280	(50)	1,495	(45)
Georgia	16,052	(27)	986	(35)	6.14%	(34)	415	(34)	1,569	(41)
Hawaii	18,474	(13)	1,994	(2)	10.79%	(2)	453	(26)	2,630	(5)
Idaho	13,706	(40)	997	(32)	7.27%	(16)	465	(19)	1,630	(38)
Illinois	18,824	(11)	1,009	(30)	5.36%	(46)	361	(42)	1,590	(39)
Indiana	15,779	(30)	1,055	(26)	6.69%	(27)	363	(41)	1,648	(36)
Iowa	15,485	(32)	1,112	(22)	7.18%	(19)	432	(29)	1,948	(20)
Kansas	16,496	(21)	993	(33)	6.02%	(37)	350	(43)	1,530	(44)
Kentucky	13,741	(39)	1,083	(24)	7.88%	(10)	459	(22)	1,830	(25)
Louisiana	12,920	(47)	906	(39)	7.01%	(22)	478	(18)	1,783	(27)
Maine	16,252	(26)	1,301	(13)	8.01%	(8)	548	(9)	2,105	(15)
Maryland	21,012	(6)	1,320	(11)	6.28%	(32)	407	(36)	1,908	(21)
Massachusetts	22,175	(3)	1,534	(4)	6.92%	(24)	500	(12)	2,719	(3)
Michigan	17,445	(19)	1,200	(17)	6.88%	(25)	456	(24)	2,009	(17)
Minnesota	17,657	(15)	1,470	(7)	8.32%	(7)	479	(17)	2,236	(14)
Mississippi	11,725	(50)	882	(44)	7.52%	(13)	496	(13)	1,574	(40)
Missouri	16,292	(25)	908	(38)	5.57%	(44)	315	(47)	1,396	(49)
Montana	14,072	(38)	903	(40)	6.42%	(30)	648	(6)	1,973	(19)
Nebraska	15,447	(33)	900	(42)	5.83%	(39)	385	(38)	1,548	(42)
Nevada	19,265	(9)	1,206	(16)	6.26%	(33)	302	(48)	1,846	(23)
New Hampshire	20,272	(7)	554	(50)	2.73%	(50)	319	(46)	1,457	(48)
New Jersey	23,778	(2)	1,357	(10)	5.71%	(42)	430	(30)	2,311	(12)
New Mexico	13,141	(45)	1,237	(14)	9.41%	(3)	495	(14)	2,415	(9)
New York	21,074	(5)	1,481	(6)	7.03%	(21)	655	(5)	2,554	(6)
North Carolina	15,198	(34)	1,122	(20)	7.38%	(15)	380	(40)	1,756	(29)
North Dakota	13,565	(44)	1,007	(31)	7.43%	(14)	664	(4)	2,412	(10)
Ohio	16,373	(23)	992	(34)	6.06%	(36)	387	(37)	1,689	(32)
Oklahoma	14,156	(37)	1,027	(29)	7.26%	(17)	446	(27)	1,657	(35)
Oregon	15,919	(28)	917	(37)	5.76%	(40)	526	(11)	1,763	(28)
Pennsylvania	17,269	(20)	1,049	(27)	6.07%	(35)	414	(35)	1,663	(34)
Rhode Island	17,955	(14)	1,161	(18)	6.47%	(29)	613	(7)	2,439	(8)
South Carolina	13,634	(42)	1,058	(25)	7.76%	(11)	418	(33)	1,689	(31)
South Dakota	13,684	(41)	655	(49)	4.79%	(49)	597	(8)	1,675	(33)
Tennessee	14,694	(35)	823	(47)	5.60%	(43)	455	(25)	1,471	(47)
Texas	15,702	(31)	822	(48)	5.24%	(47)	330	(45)	1,301	(50)
Utah	13,079	(46)	832	(46)	6.36%	(31)	536	(10)	1,857	(22)
Vermont	16,372	(24)	1,119	(21)	6.83%	(26)	666	(3)	2,387	(11)
Virginia	18,926	(10)	1,086	(23)	5.74%	(41)	338	(44)	1,805	(26)
Washington	17,646	(17)	1,367	(9)	7.75%	(12)	459	(23)	2,043	(16)
West Virginia	12,343	(49)	1,030	(28)	8.35%	(6)	445	(28)	1,715	(30)
Wisconsin	16,448	(22)	1,317	(12)	8.00%	(9)	463	(20)	1,994	(18)
Wyoming	14,493	(36)	1,225	(15)	8.45%	(5)	1,023	(2)	2,994	(2)
U.S. Average	17,582		1,147		6.52%		437		1,895	
										1,194

Note: The number in () under each heading is the rank.

# 1989 Per Capita Amounts

	INCOME		Tax Revenue		Federal Aid		Total		Local Schools	
	Amount	% Personal Income		Property Tax		Federal Aid		Total		Local Schools
Alabama	1,239	(48)	9.09%	(47)	148	(50)	476	(32)	2,860	(42)
Alaska	3,922	(1)	18.12%	(1)	1,257	(1)	1,291	(1)	11,073	(1)
Arizona	1,840	(20)	11.64%	(9)	600	(22)	388	(44)	3,848	(11)
Arkansas	1,191	(49)	9.24%	(46)	211	(48)	460	(36)	2,282	(50)
California	2,087	(9)	10.47%	(25)	543	(26)	563	(15)	4,090	(8)
Colorado	1,791	(23)	10.20%	(32)	635	(18)	434	(40)	3,573	(18)
Connecticut	2,504	(3)	10.15%	(35)	1,003	(4)	551	(18)	4,200	(5)
Delaware	2,012	(12)	10.88%	(18)	276	(43)	552	(17)	3,890	(10)
Florida	1,636	(29)	9.27%	(45)	549	(23)	332	(50)	3,252	(29)
Georgia	1,630	(30)	10.15%	(34)	444	(32)	472	(33)	3,255	(28)
Hawaii	2,416	(5)	13.08%	(4)	335	(38)	534	(20)	3,730	(13)
Idaho	1,396	(43)	10.19%	(33)	386	(36)	517	(23)	2,678	(48)
Illinois	1,869	(17)	9.93%	(41)	657	(17)	437	(39)	3,086	(36)
Indiana	1,585	(32)	10.04%	(38)	480	(29)	413	(42)	2,787	(43)
Iowa	1,756	(24)	11.34%	(12)	624	(19)	494	(29)	3,230	(31)
Kansas	1,717	(26)	10.41%	(27)	617	(20)	374	(47)	3,099	(34)
Kentucky	1,388	(44)	10.10%	(36)	228	(47)	503	(26)	2,773	(45)
Louisiana	1,419	(42)	10.99%	(16)	241	(45)	529	(21)	3,091	(35)
Maine	1,952	(14)	12.01%	(7)	666	(15)	598	(11)	3,300	(26)
Maryland	2,210	(7)	10.52%	(24)	546	(24)	501	(27)	3,514	(21)
Massachusetts	2,300	(6)	10.37%	(28)	743	(9)	589	(12)	4,357	(4)
Michigan	1,991	(13)	11.41%	(10)	764	(8)	508	(25)	3,661	(15)
Minnesota	2,161	(8)	12.24%	(6)	659	(16)	570	(14)	4,171	(6)
Mississippi	1,184	(50)	10.10%	(37)	291	(42)	556	(16)	2,710	(47)
Missouri	1,460	(39)	8.96%	(48)	318	(40)	370	(49)	2,581	(49)
Montana	1,559	(35)	11.08%	(14)	679	(14)	760	(3)	3,329	(25)
Nebraska	1,682	(28)	10.89%	(17)	698	(13)	448	(38)	3,813	(12)
Nevada	1,792	(22)	9.30%	(44)	386	(35)	374	(46)	3,648	(16)
New Hampshire	1,611	(31)	7.95%	(50)	1,058	(2)	371	(48)	3,006	(39)
New Jersey	2,432	(4)	10.23%	(31)	1,056	(3)	478	(31)	4,072	(9)
New Mexico	1,553	(36)	11.82%	(8)	180	(49)	584	(13)	3,366	(24)
New York	3,052	(2)	14.48%	(2)	929	(5)	746	(4)	5,473	(2)
North Carolina	1,572	(33)	10.34%	(29)	321	(39)	433	(41)	3,045	(37)
North Dakota	1,474	(37)	10.87%	(19)	441	(33)	740	(5)	3,503	(22)
Ohio	1,693	(27)	10.34%	(30)	476	(30)	455	(37)	3,262	(27)
Oklahoma	1,474	(38)	10.41%	(26)	267	(44)	497	(28)	2,885	(41)
Oregon	1,806	(21)	11.35%	(11)	795	(7)	659	(9)	3,644	(17)
Pennsylvania	1,734	(25)	10.04%	(39)	467	(31)	488	(30)	3,192	(32)
Rhode Island	1,901	(16)	10.59%	(22)	737	(10)	660	(8)	3,707	(14)
South Carolina	1,441	(41)	10.57%	(23)	353	(37)	468	(35)	2,978	(40)
South Dakota	1,324	(46)	9.67%	(43)	544	(25)	661	(7)	2,785	(44)
Tennessee	1,314	(47)	8.94%	(49)	296	(41)	519	(22)	3,247	(30)
Texas	1,563	(34)	9.96%	(40)	613	(21)	376	(45)	3,029	(38)
Utah	1,442	(40)	11.03%	(15)	420	(34)	605	(10)	3,540	(20)
Vermont	1,853	(18)	11.32%	(13)	729	(11)	721	(6)	3,545	(19)
Virginia	1,841	(19)	9.73%	(42)	541	(28)	394	(43)	3,188	(33)
Washington	1,910	(15)	10.82%	(20)	542	(27)	548	(19)	4,104	(7)
West Virginia	1,325	(45)	10.73%	(21)	237	(46)	472	(34)	2,733	(46)
Wisconsin	2,016	(11)	12.26%	(5)	710	(12)	508	(24)	3,445	(23)
Wyoming	2,016	(10)	13.91%	(3)	870	(6)	1,102	(2)	4,874	(3)
U.S. Average	1,888		10.73%		574		507		3,588	

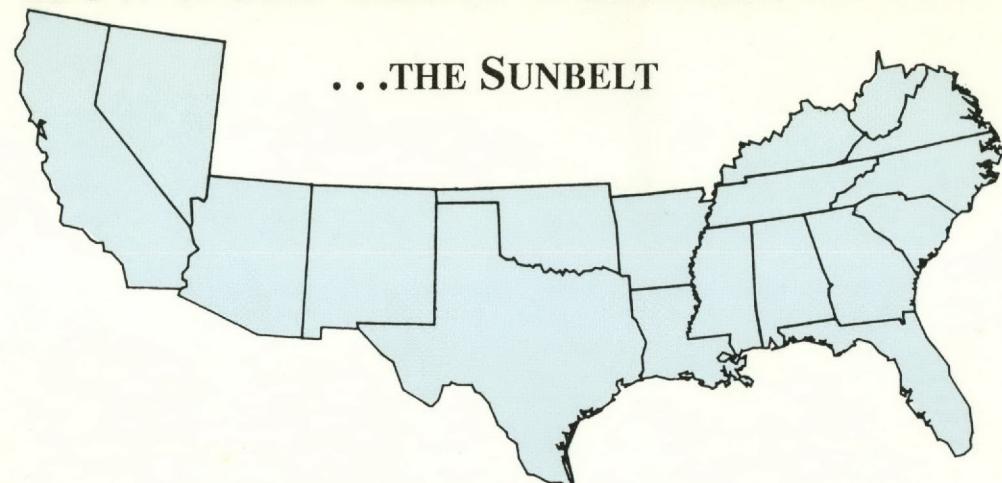
Note: The number in () under each heading is the rank.

# for State and Local Governments

## EXPENDITURES

Higher Education	Highways	Public Welfare	Health & Hospitals	Police Protection	Gen. Debt Interest	Other Expense	Total Debt
<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->
297 (21)	212 (38)	193 (49)	384 (4)	73 (41)	120 (43)	1,039 (37)	2,400 (38)
458 (1)	1,107 (1)	559 (3)	326 (10)	206 (1)	1,577 (1)	5,141 (1)	19,884 (1)
345 (12)	383 (3)	277 (32)	147 (44)	148 (4)	250 (10)	1,525 (11)	4,747 (7)
217 (41)	191 (44)	261 (35)	193 (37)	56 (49)	115 (45)	684 (50)	1,937 (45)
316 (19)	141 (50)	467 (9)	299 (15)	143 (6)	157 (32)	1,830 (5)	2,828 (30)
286 (24)	282 (20)	287 (28)	235 (27)	121 (14)	205 (20)	1,390 (16)	3,481 (20)
196 (48)	372 (6)	466 (10)	285 (16)	129 (10)	241 (11)	1,607 (9)	3,942 (13)
444 (2)	321 (12)	286 (29)	190 (38)	124 (13)	397 (2)	1,368 (20)	5,569 (3)
187 (49)	222 (35)	232 (42)	271 (18)	135 (8)	221 (17)	1,305 (21)	3,795 (14)
213 (43)	200 (41)	293 (27)	461 (3)	91 (28)	108 (47)	1,162 (28)	2,663 (32)
330 (18)	186 (47)	322 (22)	245 (23)	108 (18)	228 (15)	1,766 (6)	3,469 (21)
270 (28)	305 (15)	220 (44)	212 (33)	80 (34)	88 (50)	921 (45)	1,353 (50)
233 (36)	240 (28)	363 (16)	173 (40)	125 (12)	156 (33)	1,150 (29)	2,555 (36)
295 (22)	189 (45)	307 (24)	243 (24)	65 (46)	103 (48)	884 (46)	1,725 (49)
395 (7)	343 (11)	332 (20)	310 (12)	76 (38)	117 (44)	941 (43)	1,783 (48)
341 (13)	291 (18)	253 (38)	235 (26)	82 (31)	189 (27)	987 (40)	2,766 (31)
250 (34)	280 (21)	339 (19)	181 (39)	68 (44)	204 (22)	940 (44)	3,499 (19)
215 (42)	210 (39)	283 (31)	318 (11)	102 (21)	336 (4)	1,041 (36)	4,772 (6)
260 (30)	272 (23)	497 (7)	142 (45)	70 (43)	164 (30)	1,129 (31)	2,652 (35)
273 (27)	312 (14)	358 (17)	136 (47)	128 (11)	191 (26)	1,370 (19)	3,149 (26)
201 (47)	187 (46)	609 (2)	364 (7)	130 (9)	233 (13)	1,891 (4)	4,052 (10)
365 (10)	193 (43)	489 (8)	333 (8)	118 (15)	123 (41)	1,214 (23)	2,154 (43)
334 (15)	350 (10)	546 (4)	332 (9)	94 (25)	264 (9)	1,387 (17)	4,064 (9)
279 (26)	212 (36)	267 (33)	378 (5)	61 (47)	121 (42)	812 (49)	1,869 (47)
219 (39)	207 (40)	239 (41)	223 (30)	94 (27)	126 (39)	816 (48)	1,892 (46)
212 (44)	353 (8)	318 (23)	163 (42)	76 (37)	214 (18)	1,205 (25)	3,079 (27)
347 (11)	303 (16)	297 (26)	305 (14)	74 (40)	126 (40)	1,631 (8)	3,757 (16)
218 (40)	298 (17)	177 (50)	234 (28)	151 (3)	266 (8)	1,655 (7)	3,779 (15)
204 (46)	285 (19)	298 (25)	134 (48)	94 (26)	227 (16)	998 (39)	3,416 (22)
245 (35)	271 (24)	428 (12)	198 (35)	144 (5)	281 (6)	1,583 (10)	4,001 (12)
385 (8)	359 (7)	260 (36)	248 (21)	110 (17)	208 (19)	1,087 (33)	3,285 (24)
231 (37)	248 (27)	795 (1)	474 (2)	174 (2)	292 (5)	2,228 (2)	4,847 (5)
338 (14)	197 (42)	254 (37)	282 (17)	89 (30)	90 (49)	1,123 (32)	2,274 (42)
419 (4)	378 (5)	414 (14)	122 (49)	60 (48)	199 (25)	1,193 (26)	2,895 (29)
255 (32)	186 (48)	433 (11)	229 (29)	96 (24)	130 (38)	1,215 (22)	2,028 (44)
283 (25)	237 (30)	324 (21)	250 (20)	72 (42)	136 (36)	948 (41)	2,492 (37)
331 (17)	231 (31)	264 (34)	213 (32)	105 (20)	235 (12)	1,416 (15)	3,626 (17)
152 (50)	226 (33)	403 (15)	153 (43)	81 (33)	200 (23)	1,208 (24)	3,342 (23)
253 (33)	239 (29)	515 (5)	239 (25)	107 (19)	278 (7)	1,385 (18)	4,042 (11)
260 (31)	165 (49)	211 (47)	373 (6)	75 (39)	109 (46)	1,136 (30)	2,653 (34)
204 (45)	381 (4)	242 (39)	140 (46)	67 (45)	232 (14)	884 (47)	3,262 (25)
260 (29)	222 (34)	241 (40)	308 (13)	80 (35)	134 (37)	1,499 (14)	2,371 (39)
293 (23)	248 (26)	198 (48)	217 (31)	89 (29)	205 (21)	1,042 (35)	3,589 (18)
396 (6)	268 (25)	218 (46)	201 (34)	82 (32)	164 (29)	1,515 (13)	5,716 (2)
397 (5)	352 (9)	417 (13)	109 (50)	76 (36)	174 (28)	1,175 (27)	2,663 (33)
303 (20)	316 (13)	220 (45)	261 (19)	100 (22)	143 (35)	1,082 (34)	2,320 (41)
334 (16)	212 (37)	343 (18)	248 (22)	98 (23)	147 (34)	1,937 (3)	4,621 (8)
227 (38)	228 (32)	286 (30)	166 (41)	46 (50)	200 (24)	943 (42)	3,008 (28)
367 (9)	272 (22)	500 (6)	194 (36)	113 (16)	158 (31)	1,034 (38)	2,329 (40)
426 (3)	572 (2)	224 (43)	514 (1)	135 (7)	368 (3)	1,522 (12)	4,924 (4)
272	234	382	273	112	188	1,382	3,216

# HOW DOES TEXAS COMPARE TO . . .



	1989 Per Capita Amount			1989 Texas Rank Among	
	<----->		<----->	<----->	<----->
	TEXAS	Other Industrial States	Other Sunbelt States	Twelve Industrial States	Eighteen Sunbelt States
Personal Income	\$15,702	\$18,988	\$16,702	11	7
STATE GOVERNMENT					
Tax Revenue	\$ 822	\$ 1,262	\$ 1,129	12	18
% Personal Income	5.24%	6.64%	6.76%	12	18
UCT Taxes	\$ 87	\$ 82	\$ 47	6	1
Federal Aid	330	467	420	12	15
General Expenditure	1,301	2,064	1,837	12	18
State Debt	392	1,309	909	12	18
STATE AND LOCAL GOVERNMENT					
Tax Revenue	\$ 1,563	\$ 2,110	\$ 1,693	12	8
% Personal Income	9.96%	11.11%	10.13%	11	12
Property Tax	\$ 613	\$ 649	\$ 426	7	1
Federal Aid	376	537	480	12	16
Total Expenditure	3,029	3,872	3,399	11	11
Local Schools	737	789	674	8	4
Higher Education	293	270	275	6	7
Highways	248	204	208	4	6
Public Welfare	198	485	308	12	16
Health & Hospitals	217	284	294	8	14
Police Protection	89	125	110	10	9
General Debt Interest	205	182	166	4	6
Total Debt	3,589	3,061	2,971	5	5



. . . OTHER MAJOR INDUSTRIAL STATES

# Percent Distribution of State and Local General Revenue: 1989

	Taxes											
	Sales & Gross Receipts		Income		Property		Other		Total		Federal Aid	Charges & Miscellaneous
	<	>	<	>	<	>	<	>	<	>	<	>
Alabama	25.63%	(10)	13.21%	(31)	6.05%	(49)	5.79%	(14)	50.68%	(42)	19.49%	(15)
Alaska	2.75%	(50)	8.05%	(41)	11.59%	(41)	13.77%	(2)	36.16%	(50)	11.91%	(49)
Arizona	27.83%	(7)	10.48%	(36)	20.09%	(19)	3.21%	(39)	61.62%	(11)	12.98%	(47)
Arkansas	26.29%	(9)	15.36%	(24)	9.80%	(44)	4.01%	(28)	55.46%	(33)	21.40%	(8)
California	19.37%	(31)	20.06%	(8)	15.17%	(32)	3.69%	(33)	58.27%	(22)	15.73%	(29)
Colorado	20.43%	(24)	14.09%	(28)	20.56%	(17)	2.87%	(45)	57.95%	(24)	14.03%	(43)
Connecticut	25.47%	(11)	10.42%	(37)	27.07%	(3)	4.61%	(22)	67.58%	(1)	14.88%	(37)
Delaware	6.30%	(48)	23.77%	(4)	7.30%	(48)	15.78%	(1)	53.15%	(40)	14.58%	(39)
Florida	30.73%	(5)	2.00%	(45)	19.16%	(21)	5.23%	(20)	57.12%	(28)	11.60%	(50)
Georgia	21.70%	(22)	17.80%	(15)	15.60%	(30)	2.22%	(48)	57.32%	(27)	16.60%	(24)
Hawaii	32.72%	(3)	20.43%	(7)	8.89%	(45)	2.08%	(50)	64.14%	(7)	14.18%	(41)
Idaho	20.35%	(26)	16.28%	(19)	15.22%	(31)	3.26%	(38)	55.10%	(35)	20.40%	(11)
Illinois	24.86%	(14)	13.71%	(29)	22.92%	(8)	3.68%	(34)	65.17%	(4)	15.24%	(33)
Indiana	22.31%	(19)	15.94%	(22)	17.55%	(23)	2.10%	(49)	57.91%	(25)	15.10%	(34)
Iowa	17.11%	(41)	15.95%	(21)	20.55%	(18)	4.21%	(24)	57.82%	(26)	16.25%	(27)
Kansas	20.02%	(27)	14.64%	(27)	21.76%	(12)	4.17%	(25)	60.58%	(18)	13.18%	(45)
Kentucky	20.38%	(25)	17.92%	(14)	8.84%	(46)	6.66%	(13)	53.80%	(38)	19.50%	(14)
Louisiana	25.35%	(12)	8.13%	(40)	8.42%	(47)	7.60%	(10)	49.50%	(45)	18.45%	(18)
Maine	19.96%	(28)	17.20%	(18)	20.97%	(14)	3.32%	(37)	61.46%	(13)	18.83%	(16)
Maryland	17.53%	(39)	26.39%	(1)	16.06%	(29)	4.98%	(21)	64.96%	(5)	14.73%	(38)
Massachusetts	14.59%	(43)	26.00%	(2)	20.87%	(15)	3.10%	(42)	64.56%	(6)	16.54%	(25)
Michigan	14.51%	(44)	20.03%	(9)	23.46%	(5)	3.12%	(41)	61.12%	(15)	15.59%	(32)
Minnesota	18.38%	(34)	18.10%	(13)	17.39%	(24)	3.18%	(40)	57.06%	(29)	15.05%	(35)
Mississippi	24.03%	(15)	8.50%	(38)	11.93%	(40)	4.03%	(26)	48.48%	(46)	22.78%	(4)
Missouri	26.73%	(8)	17.40%	(17)	13.39%	(36)	3.97%	(29)	61.49%	(12)	15.60%	(31)
Montana	7.10%	(47)	12.74%	(33)	21.69%	(13)	8.26%	(7)	49.79%	(44)	24.28%	(2)
Nebraska	18.32%	(35)	11.50%	(35)	23.30%	(6)	3.03%	(44)	56.15%	(30)	14.95%	(36)
Nevada	37.75%	(1)	0.00%		2.66%	(37)	8.36%	(6)	58.77%	(20)	12.26%	(48)
New Hampshire	9.30%	(46)	6.52%	(43)	40.54%	(1)	5.39%	(17)	61.75%	(10)	14.22%	(40)
New Jersey	18.80%	(32)	14.81%	(26)	28.77%	(2)	3.89%	(30)	66.27%	(2)	13.03%	(46)
New York	17.51%	(40)	24.18%	(3)	19.93%	(20)	3.82%	(31)	65.44%	(3)	16.01%	(28)
New Mexico	25.00%	(13)	8.41%	(39)	5.42%	(50)	8.02%	(8)	46.85%	(47)	17.61%	(20)
North Carolina	22.20%	(20)	22.53%	(5)	12.46%	(38)	3.74%	(32)	60.92%	(16)	16.76%	(22)
North Dakota	18.21%	(36)	6.91%	(42)	13.59%	(35)	6.74%	(12)	45.44%	(48)	22.81%	(3)
Ohio	19.55%	(29)	20.52%	(6)	17.09%	(26)	3.61%	(35)	60.76%	(17)	16.34%	(26)
Oklahoma	23.89%	(16)	12.13%	(34)	10.01%	(42)	9.11%	(4)	55.13%	(34)	18.59%	(17)
Oregon	4.88%	(49)	19.90%	(10)	23.68%	(4)	5.37%	(18)	53.82%	(37)	19.64%	(12)
Pennsylvania	18.68%	(33)	17.67%	(16)	16.52%	(28)	8.41%	(5)	61.27%	(14)	17.24%	(21)
Rhode Island	18.00%	(37)	15.48%	(23)	22.80%	(9)	2.55%	(47)	58.83%	(19)	20.44%	(10)
South Carolina	22.37%	(18)	16.18%	(20)	13.66%	(34)	3.56%	(36)	55.77%	(32)	18.11%	(19)
South Dakota	23.77%	(17)	1.40%	(46)	20.56%	(16)	4.31%	(23)	50.04%	(43)	24.97%	(1)
Tennessee	32.10%	(4)	3.83%	(44)	12.00%	(39)	5.24%	(19)	53.17%	(39)	21.00%	(9)
Texas	28.47%	(6)	0.00%		23.01%	(7)	7.24%	(11)	58.72%	(21)	14.12%	(42)
Utah	20.53%	(23)	13.09%	(32)	14.90%	(33)	2.69%	(46)	51.21%	(41)	21.47%	(7)
Vermont	16.55%	(42)	13.44%	(30)	22.09%	(10)	4.03%	(27)	56.11%	(31)	21.84%	(6)
Virginia	19.37%	(30)	19.37%	(11)	18.50%	(22)	5.68%	(15)	62.92%	(8)	13.46%	(44)
Washington	36.11%	(2)	0.00%		16.53%	(27)	5.57%	(16)	58.21%	(23)	16.71%	(23)
West Virginia	22.11%	(21)	15.07%	(25)	9.85%	(43)	7.97%	(9)	54.99%	(36)	19.60%	(13)
Wisconsin	17.98%	(38)	19.13%	(12)	21.85%	(11)	3.09%	(43)	62.05%	(9)	15.64%	(30)
Wyoming	10.19%	(45)	0.00%		17.25%	(25)	12.52%	(3)	39.97%	(49)	21.85%	(5)
U.S. Average	21.16%		15.73%		18.14%		4.64%		59.67%		15.91%	
											24.42%	

Note: The number in () under each heading is the rank.

### IN MEMORIAM

Lewis H. Bond, a long-time supporter and director of the League, died in January in Fort Worth. Mr. Bond served on numerous League committees and as Chairman of the League in 1976. His presence will be missed.

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