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## How Does Texas Compare, 1988

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 often are 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.

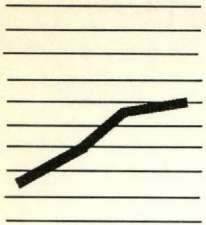
### Texas 1975-1988 (Per Capita Dollar Amounts)

	1975	1980	1985	1987	1988
<b>Personal Income</b>	\$ 5,473	\$ 9,814	\$ 13,483	\$ 13,865	\$ 14,586
U.S. Average	\$ 5,842	\$ 9,914	\$ 13,867	\$ 15,467	\$ 16,476
% U.S. Average	93.68%	98.99%	97.23%	89.64%	88.50%
Texas Rank	29	21	21	33	33
<b>STATE &amp; LOCAL GOVERNMENT</b>					
<b>Tax Revenue</b>	\$ 502	\$ 801	\$ 1,267	\$ 1,329	\$ 1,495
U.S. Average	\$ 657	\$ 984	\$ 1,465	\$ 1,664	\$ 1,772
% U.S. Average	76.41%	81.40%	86.48%	79.87%	84.37%
Texas Rank	40	35	32	35	31
<b>Property Tax</b>	\$ 186	\$ 244	\$ 466	\$ 549	\$ 578
U.S. Average	\$ 239	\$ 299	\$ 435	\$ 498	\$ 538
% U.S. Average	77.82%	81.61%	107.13%	110.24%	107.43%
Texas Rank	30	28	21	20	21
<b>Federal Aid</b>	\$ 175	\$ 263	\$ 299	\$ 334	\$ 356
U.S. Average	\$ 218	\$ 366	\$ 445	\$ 472	\$ 478
% U.S. Average	80.28%	71.86%	67.19%	70.76%	74.48%
Texas Rank	46	49	49	49	46
<b>Total Expenditure</b>	\$ 816	\$ 1,353	\$ 2,384	\$ 2,816	\$ 2,913
U.S. Average	\$ 1,065	\$ 1,617	\$ 2,749	\$ 3,185	\$ 3,365
% U.S. Average	76.62%	83.67%	86.72%	88.41%	86.57%
Texas Rank	46	40	36	31	34
<b>Local Schools</b>	\$ 243	\$ 394	\$ 592	\$ 666	\$ 696
U.S. Average	\$ 285	\$ 409	\$ 553	\$ 644	\$ 690
% U.S. Average	85.26%	96.33%	107.05%	103.42%	100.87%
Texas Rank	39	27	14	16	18
<b>Higher Education</b>	\$ 100	\$ 169	\$ 256	\$ 257	\$ 268
U.S. Average	\$ 101	\$ 149	\$ 219	\$ 247	\$ 255
% U.S. Average	99.01%	113.42%	116.89%	104.05%	105.10%
Texas Rank	28	21	19	27	24
<b>Highways</b>	\$ 97	\$ 160	\$ 162	\$ 241	\$ 262
U.S. Average	\$ 105	\$ 147	\$ 189	\$ 214	\$ 226
% U.S. Average	92.38%	108.84%	85.71%	112.62%	115.93%
Texas Rank	38	30	40	26	21
<b>Public Welfare</b>	\$ 71	\$ 105	\$ 136	\$ 159	\$ 180
U.S. Average	\$ 126	\$ 201	\$ 291	\$ 329	\$ 362
% U.S. Average	56.35%	52.24%	46.74%	48.33%	49.72%
Texas Rank	42	46	50	49	48
<b>Health &amp; Hospitals</b>	\$ 67	\$ 124	\$ 189	\$ 188	\$ 193
U.S. Average	\$ 87	\$ 142	\$ 208	\$ 234	\$ 252
% U.S. Average	77.01%	87.32%	90.87%	80.34%	76.59%
Texas Rank	31	29	25	31	34
<b>Police Protection</b>	\$ 27	\$ 43	\$ 73	\$ 82	\$ 85
U.S. Average	\$ 39	\$ 59	\$ 88	\$ 101	\$ 107
% U.S. Average	69.23%	72.88%	82.95%	81.19%	79.44%
Texas Rank	29	33	27	27	28
<b>Gen. Debt Interest</b>	\$ 32	\$ 49	\$ 134	\$ 184	\$ 202
U.S. Average	\$ 41	\$ 65	\$ 136	\$ 172	\$ 180
% U.S. Average	78.05%	75.38%	98.53%	106.98%	112.22%
Texas Rank	23	31	26	22	20
<b>Other Expenditure</b>	\$ 179	\$ 309	\$ 843	\$ 1,040	\$ 1,027
U.S. Average	\$ 281	\$ 446	\$ 1,065	\$ 1,243	\$ 1,282
% U.S. Average	63.70%	69.28%	79.15%	83.67%	80.11%
Texas Rank	46	46	36	31	32
<b>Total Debt</b>	\$ 892	\$ 1,443	\$ 2,589	\$ 3,173	\$ 3,522
U.S. Average	\$ 1,027	\$ 1,477	\$ 2,393	\$ 2,952	\$ 3,072
% U.S. Average	86.85%	97.70%	108.19%	107.49%	114.65%
Texas Rank	23	24	23	22	17

ANALYSIS

# Texas Government Finance 1988 Trends

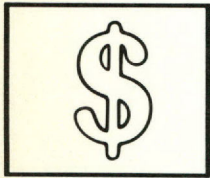
## PERSONAL INCOME GAINS CONTINUE



Continued improvement in the Texas economy was evidenced by a 5.2% increase in per capita personal income -- from \$13,865 in 1987 to \$14,586 in 1988. Texas'

recovery still lags behind the national upturn as reflected by Texas slipping to 89% of the U.S. average -- down from 90% in 1987, but 33rd on the all-states list for the second consecutive year.

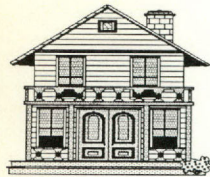
## TAXES MOVED UP FASTER



State-local government tax revenue grew at a faster rate than did personal income (\$1,495 per capita in 1988, up 12.5% from \$1,329 in 1987). Texas moved from 35th on the all-states list in

1987 to 31st in 1988, and climbed from 80% to 84% of the national average. Taxes consumed 10.3% of personal income in 1988 contrasted to 9.6% in 1987. Comparative U.S. average figures were 10.6% and 10.8%, respectively.

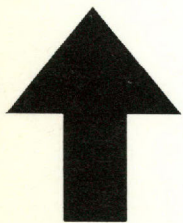
## PROPERTY TAX GROWS



Local property taxes account for \$29 of the per capita tax increase, moving from \$549 to \$578 from 1987 to 1988. Texas continues to be on the high side in property tax collections at 107% of the 1988

all-states level; however, in 1987, Texas was at 110% of the national figure. Texas ranked 20th in 1987 and 21st in 1988.

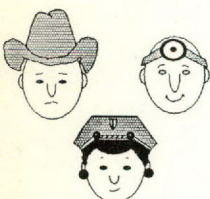
## GOVERNMENT SPENDING GROWS AT SLOWER RATE



State-local government per capita expenditure in 1988 increased by 3% over 1987 (\$2,913 compared to \$2,816). Relative to other states, Texas dropped from 31st to

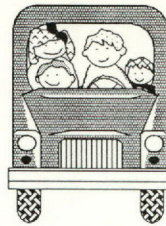
34th, spending 86.6% of the 1988 national average. In 1987, Texas governments were at 88.4% of the national level.

## EACH TEXAN OWED MORE IN 1988



Texas governments continue to rely more heavily on debt financing than do most other states. On average, each Texan owed \$3,522

in 1988, contrasted to \$3,173 in 1987 -- up \$349, or 11%. At 114.7% of the national average, Texas ranked 17th. In 1987, Texas ranked 22nd. The general debt interest portion of total expenditure increased by \$18 per capita from \$184 in 1987 to \$202 in 1988. Texas moved from 107% (22nd) to 112% (20th) of the all-states figure.



## EDUCATION SPENDING STABLE

Local schools per capita spending increased from \$666 in 1987 to \$696 in 1988. Even with that gain, Texas slipped from 103% to 101% of the national average and dropped from 16th to 18th among

the 50 states. Spending on higher education increased from \$257 in 1987 to \$268 per capita in 1988. That increase moved Texas to 105% of the national average and moved the state up three notches to 24th among the states.

## PUBLIC WELFARE CONTINUES SLOW GROWTH



Public welfare per capita spending in 1988 showed gains relative both to 1987 levels (\$180 compared to \$159), and to national spending averages (Texas was at 48% in

1987, 50% in 1988). That change still left Texas 48th among the states in welfare spending.

## TEXAS STILL SHORT-CHANGED ON FEDERAL AID



Texas continues to be one of the states that sends more money to Washington than it gets back federal support. At \$356 per capita in federal aid in 1988, Texas

was 46th among the states, receiving only 74.5% of the all-states average. However, the 1988 figure was an improvement over 1987 when Texas ranked 49th at 70.8% of the national average. Texas' improvement here, and in public welfare spending, results in part from the state's response to federally mandated coverage in a number of public aid programs.

Comparative 1988 data for state governments is shown on page 3, and data 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.

# 1988 Per Capita Amounts for State Governments

	Personal Income		<-----Tax Revenue----->				Federal Aid		General Expense		State Debt	
	<----->		<----->		<----->		<----->		<----->		<----->	
	\$	( )	\$	( )	%	( )	\$	( )	\$	( )	\$	( )
Alabama	\$12,852	(40)	\$ 823	(44)	6.40%	(33)	\$ 417	(26)	\$1,677	(37)	\$ 775	(35)
Alaska	19,095	(7)	2,387	(1)	12.50%	(1)	1,415	(1)	8,011	(1)	11,635	(1)
Arizona	14,971	(28)	1,067	(21)	7.13%	(20)	270	(49)	1,811	(30)	571	(42)
Arkansas	12,218	(47)	844	(41)	6.91%	(25)	393	(31)	1,491	(44)	684	(39)
California	18,753	(8)	1,274	(9)	6.79%	(28)	452	(16)	2,363	(11)	852	(32)
Colorado	16,465	(19)	826	(43)	5.02%	(49)	355	(39)	1,702	(34)	693	(38)
Connecticut	23,060	(1)	1,354	(7)	5.87%	(38)	405	(29)	2,325	(12)	2,557	(5)
Delaware	17,665	(10)	1,543	(3)	8.73%	(5)	439	(22)	2,637	(4)	4,176	(2)
Florida	16,602	(16)	929	(34)	5.60%	(43)	252	(50)	1,446	(49)	673	(41)
Georgia	15,260	(26)	912	(36)	5.98%	(36)	386	(33)	1,539	(42)	495	(45)
Hawaii	16,757	(14)	1,857	(2)	11.08%	(2)	449	(17)	2,557	(6)	2,667	(4)
Idaho	12,660	(44)	891	(37)	7.04%	(21)	415	(27)	1,686	(36)	675	(40)
Illinois	17,575	(11)	954	(30)	5.43%	(46)	337	(41)	1,654	(38)	1,132	(24)
Indiana	14,925	(29)	956	(29)	6.41%	(32)	343	(40)	1,592	(39)	555	(44)
Iowa	14,662	(32)	1,003	(23)	6.84%	(27)	382	(34)	1,876	(26)	482	(46)
Kansas	15,760	(21)	980	(27)	6.22%	(34)	336	(42)	1,529	(43)	147	(50)
Kentucky	12,821	(42)	983	(26)	7.67%	(12)	441	(21)	1,843	(28)	1,352	(17)
Louisiana	12,291	(46)	856	(40)	6.97%	(22)	430	(23)	1,872	(27)	2,554	(6)
Maine	15,109	(27)	1,249	(12)	8.27%	(7)	523	(9)	2,075	(19)	1,431	(16)
Maryland	19,487	(4)	1,256	(11)	6.45%	(30)	403	(30)	2,043	(20)	1,215	(20)
Massachusetts	20,817	(3)	1,447	(5)	6.95%	(23)	461	(14)	2,609	(5)	2,349	(9)
Michigan	16,551	(17)	1,138	(16)	6.88%	(26)	445	(20)	2,206	(16)	916	(28)
Minnesota	16,672	(15)	1,427	(6)	8.56%	(6)	490	(11)	2,240	(15)	837	(34)
Mississippi	11,116	(50)	812	(45)	7.30%	(17)	471	(13)	1,582	(41)	561	(43)
Missouri	15,452	(24)	857	(39)	5.55%	(44)	305	(45)	1,458	(47)	889	(31)
Montana	12,860	(39)	888	(38)	6.91%	(24)	639	(3)	2,105	(18)	1,537	(15)
Nebraska	14,775	(31)	838	(42)	5.67%	(42)	361	(37)	1,465	(46)	848	(33)
Nevada	17,515	(12)	1,126	(18)	6.43%	(31)	284	(48)	2,175	(17)	1,292	(19)
New Hampshire	19,438	(5)	537	(50)	2.76%	(50)	303	(47)	1,484	(45)	2,493	(7)
New Jersey	21,993	(2)	1,264	(10)	5.75%	(40)	447	(19)	2,455	(8)	2,255	(11)
New Mexico	12,484	(45)	1,190	(15)	9.53%	(3)	413	(28)	2,325	(13)	1,155	(23)
New York	19,305	(6)	1,461	(4)	7.57%	(14)	615	(4)	2,816	(3)	2,339	(10)
North Carolina	14,305	(34)	1,067	(20)	7.46%	(15)	329	(44)	1,700	(35)	420	(49)
North Dakota	12,834	(41)	950	(31)	7.40%	(16)	590	(6)	2,394	(10)	1,195	(21)
Ohio	15,535	(22)	920	(35)	5.92%	(37)	372	(36)	1,971	(23)	903	(29)
Oklahoma	13,323	(37)	972	(28)	7.29%	(18)	359	(38)	1,783	(31)	1,158	(22)
Oregon	14,883	(30)	763	(48)	5.13%	(48)	476	(12)	1,899	(25)	2,461	(8)
Pennsylvania	16,234	(20)	985	(25)	6.07%	(35)	390	(32)	1,783	(32)	775	(36)
Rhode Island	16,887	(13)	1,128	(17)	6.68%	(29)	538	(8)	2,498	(7)	2,891	(3)
South Carolina	12,927	(38)	991	(24)	7.67%	(13)	382	(35)	1,839	(29)	1,050	(25)
South Dakota	12,756	(43)	667	(49)	5.23%	(47)	541	(7)	1,589	(40)	2,180	(12)
Tennessee	13,873	(35)	788	(47)	5.68%	(41)	424	(24)	1,447	(48)	460	(47)
<b>Texas</b>	<b>14,586</b>	<b>(33)</b>	<b>797</b>	<b>(46)</b>	<b>5.47%</b>	<b>(45)</b>	<b>304</b>	<b>(46)</b>	<b>1,353</b>	<b>(50)</b>	<b>423</b>	<b>(48)</b>
Utah	12,192	(48)	948	(32)	7.78%	(11)	454	(15)	1,808	(24)	896	(30)
Vermont	15,314	(25)	1,107	(19)	7.23%	(19)	592	(5)	2,277	(14)	1,661	(14)
Virginia	17,675	(9)	1,020	(22)	5.77%	(39)	336	(43)	1,776	(33)	750	(37)
Washington	16,472	(18)	1,290	(8)	7.83%	(10)	420	(25)	2,454	(9)	919	(27)
West Virginia	11,737	(49)	930	(33)	7.92%	(9)	515	(10)	2,031	(21)	1,313	(18)
Wisconsin	15,523	(23)	1,237	(13)	7.97%	(8)	447	(18)	2,023	(22)	1,032	(26)
Wyoming	13,618	(36)	1,196	(14)	8.78%	(4)	879	(2)	3,150	(2)	1,749	(13)
U.S. Average	16,476		1,077		6.54%		410		1,978		1,129	

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

# 1988 Per Capita Amounts

	-----INCOME-----											
	-----Tax Revenue-----											
	Amount		% Personal Income		Property Tax		Federal Aid		Total		Local Schools	
	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	
Alabama	1,142	(48)	8.88%	(48)	132	(50)	515	(18)	2,641	(44)	461	(50)
Alaska	3,605	(1)	18.88%	(1)	1,263	(1)	1,528	(1)	10,638	(1)	1,660	(1)
Arizona	1,690	(19)	11.29%	(14)	526	(24)	333	(49)	3,599	(9)	751	(12)
Arkansas	1,113	(49)	9.11%	(46)	201	(48)	429	(36)	2,186	(50)	552	(44)
California	1,948	(10)	10.39%	(26)	543	(22)	514	(19)	3,945	(6)	666	(29)
Colorado	1,686	(21)	10.24%	(32)	604	(18)	414	(39)	3,449	(15)	743	(14)
Connecticut	2,281	(3)	9.89%	(39)	911	(5)	470	(29)	3,585	(10)	774	(10)
Delaware	1,854	(14)	10.49%	(24)	259	(44)	484	(26)	3,581	(11)	711	(15)
Florida	1,522	(30)	9.17%	(45)	495	(27)	306	(50)	2,949	(32)	616	(37)
Georgia	1,491	(33)	9.77%	(41)	397	(34)	462	(30)	3,053	(28)	687	(21)
Hawaii	2,259	(4)	13.48%	(4)	322	(37)	524	(17)	3,346	(18)	513	(46)
Idaho	1,260	(45)	9.95%	(37)	357	(36)	455	(31)	2,492	(48)	547	(45)
Illinois	1,782	(18)	10.14%	(33)	628	(16)	419	(38)	3,037	(29)	613	(38)
Indiana	1,441	(37)	9.65%	(42)	446	(29)	390	(41)	2,550	(46)	630	(34)
Iowa	1,657	(23)	11.30%	(13)	639	(15)	441	(33)	2,928	(33)	656	(31)
Kansas	1,676	(22)	10.64%	(21)	584	(19)	368	(44)	2,890	(36)	668	(27)
Kentucky	1,271	(44)	9.91%	(38)	218	(46)	485	(25)	2,565	(45)	499	(48)
Louisiana	1,329	(42)	10.81%	(18)	215	(47)	486	(24)	2,909	(35)	508	(47)
Maine	1,832	(16)	12.12%	(8)	581	(20)	605	(7)	2,974	(30)	680	(24)
Maryland	2,093	(7)	10.74%	(20)	507	(26)	493	(21)	3,287	(20)	687	(20)
Massachusetts	2,160	(6)	10.38%	(27)	691	(11)	573	(11)	3,946	(4)	683	(23)
Michigan	1,884	(12)	11.38%	(12)	716	(9)	493	(20)	3,569	(12)	783	(8)
Minnesota	2,076	(8)	12.45%	(5)	623	(17)	572	(12)	3,932	(7)	799	(5)
Mississippi	1,088	(50)	9.79%	(40)	267	(42)	534	(14)	2,528	(47)	556	(43)
Missouri	1,372	(40)	8.88%	(49)	296	(40)	353	(47)	2,434	(49)	593	(41)
Montana	1,538	(29)	11.96%	(10)	670	(12)	721	(3)	3,186	(23)	785	(7)
Nebraska	1,557	(28)	10.54%	(22)	644	(14)	439	(34)	3,505	(13)	676	(25)
Nevada	1,655	(24)	9.45%	(44)	382	(35)	365	(45)	3,450	(14)	617	(36)
New Hampshire	1,472	(35)	7.57%	(50)	936	(2)	351	(48)	2,668	(43)	675	(26)
New Jersey	2,217	(5)	10.08%	(35)	933	(3)	488	(23)	3,707	(8)	828	(4)
New Mexico	1,472	(34)	11.79%	(11)	163	(49)	478	(27)	3,157	(25)	686	(22)
New York	2,934	(2)	15.20%	(2)	860	(6)	699	(4)	5,026	(2)	934	(3)
North Carolina	1,495	(32)	10.45%	(25)	310	(39)	382	(43)	2,814	(38)	609	(40)
North Dakota	1,389	(39)	10.82%	(16)	419	(32)	662	(5)	3,180	(24)	661	(30)
Ohio	1,569	(27)	10.10%	(34)	441	(30)	438	(35)	3,082	(26)	693	(19)
Oklahoma	1,403	(38)	10.53%	(23)	265	(43)	406	(40)	2,705	(40)	586	(42)
Oregon	1,602	(26)	10.77%	(19)	755	(7)	602	(9)	3,420	(17)	779	(9)
Pennsylvania	1,627	(25)	10.03%	(36)	439	(31)	449	(32)	2,961	(31)	699	(17)
Rhode Island	1,837	(15)	10.88%	(15)	705	(10)	592	(10)	3,427	(16)	654	(32)
South Carolina	1,337	(41)	10.35%	(29)	320	(38)	424	(37)	2,745	(39)	628	(35)
South Dakota	1,321	(43)	10.36%	(28)	538	(23)	603	(8)	2,673	(41)	612	(39)
Tennessee	1,242	(46)	8.95%	(47)	272	(41)	471	(28)	3,068	(27)	475	(49)
Texas	1,495	(31)	10.25%	(31)	578	(21)	356	(46)	2,913	(34)	696	(18)
Utah	1,460	(36)	11.97%	(9)	400	(33)	525	(15)	3,315	(19)	667	(28)
Vermont	1,863	(13)	12.17%	(7)	750	(8)	634	(6)	3,260	(21)	765	(11)
Virginia	1,687	(20)	9.54%	(43)	474	(28)	385	(42)	2,886	(37)	700	(16)
Washington	1,783	(17)	10.82%	(17)	519	(25)	525	(16)	3,945	(5)	743	(13)
West Virginia	1,212	(47)	10.32%	(30)	229	(45)	539	(13)	2,670	(42)	632	(33)
Wisconsin	1,889	(11)	12.17%	(6)	664	(13)	490	(22)	3,243	(22)	786	(6)
Wyoming	2,046	(9)	15.02%	(3)	915	(4)	947	(2)	4,809	(3)	1,122	(2)
U.S Average	1,772		10.75%		538		478		3,365		690	

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

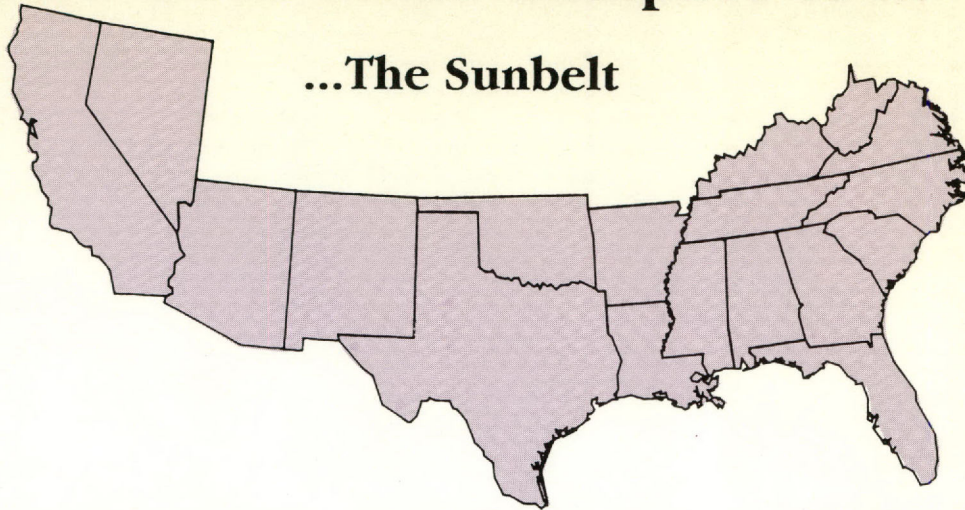
# for State and Local Governments

## EXPENDITURES

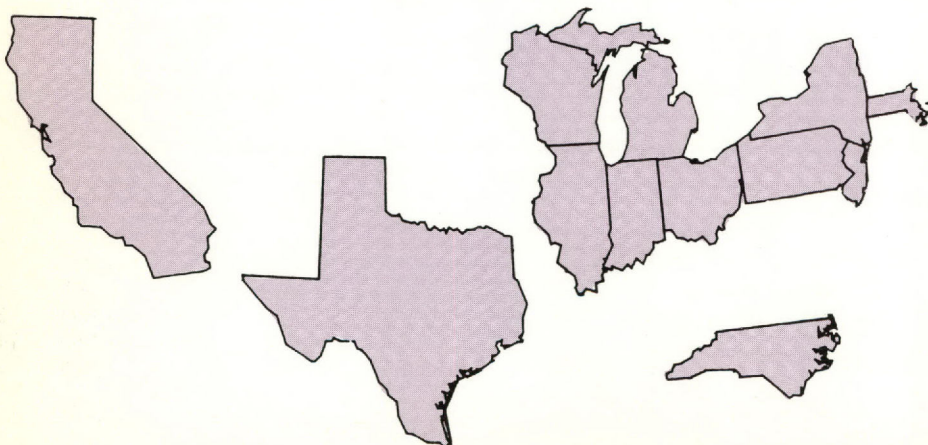
Higher Education	Highways	Public Welfare	Health & Hospitals	Police Protection	Gen. Debt Interest	Other Expense	Total Debt
<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->
274 (23)	207 (37)	170 (50)	339 (5)	67 (41)	130 (35)	994 (36)	2,204 (39)
440 (1)	1,033 (1)	591 (2)	285 (11)	208 (1)	1,688 (1)	4,732 (1)	20,849 (1)
342 (9)	349 (5)	238 (34)	129 (45)	138 (5)	230 (11)	1,421 (11)	5,359 (4)
206 (42)	202 (40)	233 (36)	175 (37)	52 (49)	107 (45)	659 (50)	1,822 (45)
312 (14)	148 (50)	499 (5)	292 (10)	149 (3)	154 (32)	1,725 (4)	2,703 (30)
304 (17)	255 (23)	271 (26)	217 (25)	116 (13)	206 (18)	1,336 (15)	3,628 (14)
181 (48)	303 (12)	405 (11)	242 (19)	121 (10)	230 (12)	1,329 (16)	3,439 (21)
415 (2)	318 (10)	202 (43)	174 (38)	115 (14)	409 (2)	1,237 (20)	5,680 (2)
149 (49)	218 (32)	197 (45)	246 (16)	127 (7)	208 (16)	1,189 (21)	3,507 (18)
195 (43)	209 (36)	261 (28)	453 (2)	83 (29)	95 (47)	1,071 (29)	2,460 (33)
276 (22)	170 (48)	292 (23)	204 (31)	108 (16)	229 (13)	1,555 (6)	3,270 (23)
240 (29)	255 (22)	200 (44)	269 (15)	75 (35)	77 (50)	829 (45)	1,203 (50)
225 (33)	233 (27)	343 (16)	161 (40)	118 (12)	159 (29)	1,185 (23)	2,423 (35)
283 (20)	181 (46)	269 (27)	230 (21)	62 (45)	91 (48)	804 (47)	1,455 (49)
376 (5)	335 (7)	321 (18)	245 (17)	69 (40)	110 (44)	817 (46)	1,659 (48)
301 (19)	312 (11)	225 (38)	217 (26)	77 (33)	192 (23)	899 (41)	2,842 (28)
237 (30)	234 (26)	303 (21)	164 (39)	61 (46)	191 (24)	875 (43)	3,468 (20)
220 (37)	217 (34)	251 (31)	305 (9)	97 (21)	291 (4)	1,020 (33)	4,505 (6)
224 (34)	252 (24)	459 (9)	125 (47)	65 (43)	155 (31)	1,014 (34)	2,274 (38)
268 (25)	299 (13)	336 (17)	123 (48)	119 (11)	190 (25)	1,266 (18)	3,122 (25)
189 (45)	181 (47)	578 (3)	314 (8)	122 (8)	200 (22)	1,679 (5)	3,531 (16)
375 (6)	187 (44)	483 (8)	316 (7)	114 (15)	122 (41)	1,188 (22)	2,122 (41)
327 (11)	330 (8)	497 (6)	284 (12)	89 (24)	265 (7)	1,342 (14)	4,134 (9)
242 (28)	198 (41)	241 (33)	359 (4)	56 (47)	121 (42)	754 (49)	1,806 (46)
211 (41)	193 (42)	224 (40)	223 (24)	86 (27)	119 (43)	785 (48)	1,783 (47)
223 (35)	348 (6)	309 (20)	154 (41)	77 (32)	215 (15)	1,075 (28)	2,843 (27)
301 (18)	286 (16)	274 (25)	279 (14)	71 (36)	127 (37)	1,492 (8)	3,843 (11)
223 (36)	278 (18)	171 (49)	202 (32)	142 (4)	264 (8)	1,553 (7)	3,635 (13)
184 (47)	278 (19)	256 (30)	134 (44)	88 (26)	207 (17)	846 (44)	3,183 (24)
215 (40)	279 (17)	386 (13)	195 (33)	136 (6)	280 (5)	1,387 (13)	3,901 (10)
324 (12)	298 (14)	246 (32)	228 (22)	98 (20)	227 (14)	1,051 (30)	3,475 (19)
219 (38)	221 (29)	725 (1)	435 (3)	169 (2)	271 (6)	2,051 (2)	4,488 (7)
307 (15)	189 (43)	219 (41)	216 (27)	79 (31)	88 (49)	1,107 (25)	2,162 (40)
411 (4)	366 (3)	365 (15)	120 (49)	56 (48)	165 (28)	1,036 (31)	2,448 (34)
226 (32)	185 (45)	413 (10)	216 (28)	89 (25)	126 (39)	1,134 (24)	1,874 (44)
258 (26)	219 (31)	291 (24)	233 (20)	71 (38)	131 (34)	917 (40)	2,470 (32)
317 (13)	203 (39)	235 (35)	205 (30)	103 (19)	252 (9)	1,326 (17)	3,790 (12)
134 (50)	218 (33)	388 (12)	136 (43)	77 (34)	203 (19)	1,106 (26)	3,285 (22)
231 (31)	215 (35)	508 (4)	225 (23)	103 (18)	249 (10)	1,243 (19)	3,566 (15)
253 (27)	166 (49)	188 (47)	327 (6)	66 (42)	104 (46)	1,012 (35)	2,563 (31)
188 (46)	361 (4)	230 (37)	127 (46)	65 (44)	200 (21)	890 (42)	2,788 (29)
216 (39)	205 (38)	302 (22)	280 (13)	70 (39)	127 (38)	1,393 (12)	2,284 (37)
268 (24)	262 (21)	180 (48)	193 (34)	85 (28)	202 (20)	1,027 (32)	3,522 (17)
354 (8)	221 (30)	224 (39)	177 (36)	81 (30)	156 (30)	1,435 (10)	5,499 (3)
374 (7)	321 (9)	368 (14)	106 (50)	71 (37)	166 (27)	1,090 (27)	2,364 (36)
281 (21)	289 (15)	202 (42)	243 (18)	92 (23)	124 (40)	956 (37)	1,998 (43)
307 (16)	231 (28)	320 (19)	210 (29)	92 (22)	128 (36)	1,914 (3)	4,368 (8)
190 (44)	277 (20)	261 (29)	154 (42)	43 (50)	182 (26)	931 (39)	2,893 (26)
340 (10)	236 (25)	494 (7)	186 (35)	107 (17)	145 (33)	948 (38)	2,100 (42)
414 (3)	557 (2)	190 (46)	572 (1)	121 (9)	342 (3)	1,491 (9)	4,589 (5)
255	226	362	252	107	180	1,282	3,072

# How Does Texas Compare to ...

## ...The Sunbelt



	1988 Per Capita Amount			1988 Texas Rank Among:	
	TEXAS ----->	Other Industrial States ----->	Other Sunbelt States ----->	Twelve Industrial States ----->	Eighteen Sunbelt States ----->
Personal Income	\$ 14,586	\$ 17,774	\$ 15,707	11	7
<b>STATE GOVERNMENT</b>					
Tax Revenue	\$ 797	\$ 1,180	\$ 1,041	12	17
% Personal Income	5.47%	6.64%	6.63%	11	18
Federal Aid	\$ 304	\$ 439	\$ 388	12	15
UC Taxes	54	76	39	9	5
General Expenditure	1,353	2,190	1,881	12	18
State Debt	423	1,235	858	11	17
<b>STATE AND LOCAL GOVERNMENTS</b>					
Tax Revenue	\$ 1,495	\$ 1,985	\$ 1,573	10	7
% Personal Income	10.25%	11.17%	10.01%	7	9
Property Tax	\$ 578	\$ 612	\$ 401	7	1
Federal Aid	356	505	446	12	16
Total Expenditure	2,913	3,645	3,193	10	8
Local Schools	696	727	619	6	3
Higher Education	268	257	257	6	7
Highways	262	198	204	2	6
Public Welfare	180	468	311	12	16
Health & Hospitals	193	264	273	9	14
Police Protection	85	122	106	9	8
General Debt Interest	202	175	157	4	6
Total Debt	3,522	2,886	2,842	4	4



## ...Other Major Industrial States

# Percent Distribution of State and Local General Revenue: 1988

	-----Taxes-----											
	Sales & Gross Receipts		Income		Property		Total Taxes		Federal Aid		Charges & Miscellaneous	
	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	<----->	
Alabama	25.34%	(13)	11.97%	(32)	5.62%	(49)	48.51%	(45)	21.88%	(6)	29.61%	(8)
Alaska	2.33%	(50)	2.90%	(44)	10.54%	(42)	30.07%	(50)	12.75%	(48)	57.18%	(1)
Arizona	28.64%	(6)	10.64%	(36)	19.41%	(21)	62.37%	(11)	12.28%	(49)	25.35%	(24)
Arkansas	27.10%	(10)	14.86%	(26)	10.02%	(43)	55.52%	(34)	21.41%	(7)	23.07%	(33)
California	19.89%	(31)	18.79%	(11)	16.38%	(29)	58.75%	(25)	15.49%	(35)	25.76%	(20)
Colorado	20.43%	(29)	13.39%	(29)	20.43%	(17)	57.02%	(29)	14.02%	(44)	28.96%	(9)
Connecticut	26.93%	(11)	8.82%	(37)	27.26%	(3)	68.26%	(1)	14.08%	(43)	17.67%	(50)
Delaware	6.42%	(48)	22.78%	(4)	7.49%	(48)	53.64%	(39)	14.01%	(45)	32.35%	(4)
Florida	32.04%	(5)	1.95%	(45)	19.06%	(22)	58.59%	(26)	11.79%	(50)	29.62%	(7)
Georgia	21.47%	(22)	16.82%	(17)	14.75%	(33)	55.40%	(35)	17.17%	(21)	27.43%	(15)
Hawaii	35.40%	(3)	18.51%	(12)	9.31%	(46)	65.25%	(4)	15.13%	(38)	19.62%	(45)
Idaho	21.33%	(23)	15.13%	(24)	15.80%	(30)	55.84%	(33)	20.16%	(12)	24.01%	(29)
Illinois	25.15%	(14)	13.06%	(31)	23.01%	(8)	65.33%	(3)	15.37%	(36)	19.30%	(46)
Indiana	22.59%	(20)	16.48%	(19)	18.41%	(23)	59.50%	(20)	16.12%	(26)	24.38%	(27)
Iowa	16.49%	(42)	15.24%	(23)	22.55%	(11)	58.51%	(27)	15.56%	(34)	25.93%	(19)
Kansas	20.51%	(28)	14.88%	(25)	21.20%	(14)	60.89%	(16)	13.36%	(46)	25.75%	(21)
Kentucky	20.93%	(25)	17.82%	(14)	9.41%	(45)	54.74%	(37)	20.89%	(8)	24.37%	(28)
Louisiana	27.12%	(9)	6.85%	(41)	8.15%	(47)	50.44%	(43)	18.45%	(17)	31.10%	(5)
Maine	20.57%	(27)	17.86%	(13)	19.52%	(18)	61.59%	(14)	20.36%	(10)	18.05%	(48)
Maryland	18.13%	(37)	26.07%	(1)	15.72%	(31)	64.86%	(5)	15.27%	(37)	19.87%	(44)
Massachusetts	15.07%	(43)	25.71%	(2)	20.70%	(16)	64.74%	(7)	17.18%	(20)	18.09%	(47)
Michigan	14.34%	(44)	20.26%	(6)	23.05%	(7)	60.64%	(17)	15.88%	(29)	23.48%	(32)
Minnesota	17.77%	(39)	19.59%	(7)	17.30%	(26)	57.67%	(28)	15.89%	(28)	26.45%	(17)
Mississippi	24.06%	(17)	7.57%	(40)	11.77%	(40)	47.98%	(46)	23.56%	(2)	28.46%	(10)
Missouri	27.45%	(8)	16.77%	(18)	13.29%	(37)	61.64%	(13)	15.85%	(30)	22.51%	(36)
Montana	7.39%	(47)	11.77%	(33)	21.88%	(13)	50.26%	(44)	23.57%	(1)	26.16%	(18)
Nebraska	18.39%	(36)	11.39%	(34)	23.25%	(6)	56.19%	(31)	15.85%	(31)	27.96%	(13)
Nevada	36.59%	(2)	0.00%		13.57%	(35)	58.86%	(23)	12.97%	(47)	28.17%	(12)
New Hampshire	9.91%	(46)	6.77%	(42)	39.22%	(1)	61.66%	(12)	14.71%	(39)	23.63%	(31)
New Jersey	19.55%	(32)	14.16%	(27)	27.28%	(2)	64.82%	(6)	14.26%	(41)	20.92%	(42)
New York	17.90%	(38)	24.95%	(3)	19.43%	(20)	66.31%	(2)	15.79%	(32)	17.89%	(49)
New Mexico	25.46%	(12)	7.64%	(39)	5.31%	(50)	47.95%	(47)	15.58%	(33)	36.48%	(2)
North Carolina	23.19%	(18)	22.61%	(5)	13.02%	(38)	62.72%	(9)	16.04%	(27)	21.24%	(39)
North Dakota	17.12%	(41)	7.76%	(38)	14.16%	(34)	46.99%	(48)	22.40%	(5)	30.60%	(6)
Ohio	19.98%	(30)	19.57%	(8)	16.98%	(27)	60.33%	(18)	16.84%	(23)	22.83%	(35)
Oklahoma	24.42%	(16)	11.32%	(35)	10.62%	(41)	56.18%	(32)	16.26%	(24)	27.56%	(14)
Oregon	4.76%	(49)	17.06%	(16)	24.58%	(4)	52.15%	(41)	19.59%	(15)	28.26%	(11)
Pennsylvania	19.06%	(33)	17.39%	(15)	16.55%	(28)	61.32%	(15)	16.92%	(22)	21.76%	(38)
Rhode Island	18.86%	(34)	15.35%	(22)	22.98%	(9)	59.87%	(19)	19.29%	(16)	20.84%	(43)
South Carolina	23.00%	(19)	16.36%	(20)	13.50%	(36)	56.45%	(30)	17.90%	(18)	25.65%	(22)
South Dakota	24.98%	(15)	1.45%	(46)	20.93%	(15)	51.38%	(42)	23.45%	(3)	25.17%	(26)
Tennessee	33.14%	(4)	3.84%	(43)	11.87%	(39)	54.11%	(38)	20.53%	(9)	25.36%	(23)
<b>Texas</b>	<b>28.32%</b>	<b>(7)</b>	<b>0.00%</b>		<b>22.90%</b>	<b>(10)</b>	<b>59.23%</b>	<b>(22)</b>	<b>14.11%</b>	<b>(42)</b>	<b>26.65%</b>	<b>(16)</b>
Utah	21.28%	(24)	15.82%	(21)	15.07%	(32)	55.01%	(36)	19.80%	(14)	25.18%	(25)
Vermont	17.19%	(40)	13.96%	(28)	23.68%	(5)	58.80%	(24)	19.99%	(13)	21.21%	(40)
Virginia	20.60%	(26)	19.40%	(9)	17.90%	(24)	63.65%	(8)	14.53%	(40)	21.81%	(37)
Washington	37.03%	(1)	0.00%		17.31%	(25)	59.45%	(21)	17.52%	(19)	23.03%	(34)
West Virginia	21.84%	(21)	13.24%	(30)	9.94%	(44)	52.69%	(40)	23.43%	(4)	23.88%	(30)
Wisconsin	18.40%	(35)	19.00%	(10)	22.02%	(12)	62.63%	(10)	16.25%	(25)	21.12%	(41)
Wyoming	10.91%	(45)	0.00%		19.51%	(19)	43.60%	(49)	20.17%	(11)	36.22%	(3)
U.S. Average	21.49%		15.42%		18.19%		59.92%		16.17%		23.91%	

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

## Governor's Audit Program Continues

The latest of Governor Clements' state agency audit teams has presented its report on the Texas Education Agency. The team was charged with reviewing the major components of the Texas educational system and recommending structural and management improvements to make the system more efficient and cost effective in educating Texas children.

TRL member companies supplying a team participant include Frito-Lay, American General Corporation, Shell Oil Company, Southwestern Public Service Company, H.B. Zachry Company, Champion International Corporation, and Tenneco Incorporated. Special thanks go to these companies for their support.



*Seated from left: Jeri Osborne, Member, Panhandle ISD School Board; Governor Clements; Lee Avey, President, Marble Falls ISD School Board.*

*Standing from left: Bob Stubblefield, Shell Oil Company; Alan Leverett, President, Wylie ISD School Board; Bill Schuh, representing H.B. Zachry Company; Gary McDade, Southwestern Public Service Company; Byron Tunnell, Tenneco, Inc.; Richard Potter, Champion International Corporation; Duane Hendricks, American General Corporation; and Leonard Clegg, Frito-Lay, Inc.*

### In Memoriam

Former League Director H.B. "Hank" Harkins died at his Alice home in February. Harkins was a long-time supporter and friend of the Texas Research League and he will be missed.

#### Officers of the Texas Research League

**J. Sam Winters**  
Chairman  
**A. W. Riter, Jr.**  
Treasurer

**W. D. Stevens**  
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