

Table 1. Summary of State and Local General Revenue and Expenditure per Capita (2012 dollars)

	<b>CT per capita FY2002</b>	<b>Rank</b>	<b>National Average in FY2002</b>	<b>Below/Above National Average in FY2002</b>	<b>CT per capita FY2012</b>	<b>Rank</b>	<b>National Average in FY2012</b>	<b>Below/Above National Average in FY2012</b>	<b>% Change CT 2002- 2012</b>	<b>% Change National 2002- 2012</b>
Direct Expenditure	\$9,865	7	\$8,802	12%	\$11,560	6	\$10,027	15%	17%	14%
General Revenue	\$8,154	6	\$7,245	13%	\$10,059	6	\$8,276	22%	23%	14%
from Federal	\$1,444	32	\$1,550	-7%	\$1,782	32	\$1,862	-4%	23%	20%
from Own-Source	\$6,710	5	\$5,694	18%	\$8,277	5	\$6,414	29%	23%	13%
Taxes	\$5,408	2	\$3,892	39%	\$6,953	4	\$4,422	57%	29%	14%
Charges and Misc Revenues	\$1,302	49	\$1,803	-28%	\$1,323	50	\$1,992	-34%	2%	11%

Sources: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years.

Table 2. Summary of State and Local General Revenue and Expenditure as a Percentage of Personal Income

	<b>Connecticut FY2002</b>	<b>Rank</b>	<b>National Average in FY2002</b>	<b>Connecticut FY2012</b>	<b>Rank</b>	<b>National Average in FY2012</b>
Direct Expenditure	18%	47	22%	19%	47	23%
General Revenue	15%	49	18%	17%	45	19%
from Federal	3%	46	4%	3%	48	4%
from Own-Source	13%	48	14%	14%	36	15%
Taxes	10%	13	10%	12%	8	10%
Charges and Misc Revenues	2%	50	5%	2%	50	5%

Sources: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years; personal income is from the Bureau of Economic Analysis.

Table 3: CT State and Local Direct General Expenditure as a Percent of Personal Income and Indexed with US Average = 100.0  
Compared With Selected States, 2002, 2005, 2009, 2012

States	Expenditures in \$m in 2012	2002		2005		2009		2012		2012 %PI Rank	Personal Income Per Capita	Rank	Expenditures Per Capita	Rank	State Pension UAAL Per Capita for 2011
		% of PI	Index	% of PI	Index	% of PI	Index	% of PI	Index						
United States	\$2,587,317	18.9%	100	18.9%	100	20.7%	100	18.6%	100	****	\$44,194	****			
CONNECTICUT	\$34,372	16.2%	85.5	15.1%	79.8	16.7%	81.0	15.9%	85.2	48	\$60,247	1	\$9,574	7	\$5,885
<b>Neighboring</b>															
Delaware	\$9,043	19.0%	100.5	21.1%	111.6	22.5%	108.9	22.4%	120.1	8	\$44,029	22	\$9,860	6	\$870
Massachusetts	\$63,393	16.6%	87.8	17.0%	89.8	18.1%	87.8	16.8%	90.2	44	\$56,706	2	\$9,538	8	\$2,589
New Hampshire	\$10,034	14.1%	74.5	15.4%	81.3	16.2%	78.3	15.2%	81.3	50	\$50,091	8	\$7,597	32	\$3,252
New Jersey	\$83,030	15.7%	82.9	17.3%	91.6	18.6%	89.8	17.0%	91.4	40	\$54,952	4	\$9,367	9	\$4,786
New York	\$237,735	23.3%	122.9	23.1%	122.3	24.0%	116.2	22.4%	120.4	6	\$54,115	5	\$12,148	3	\$814
Rhode Island	\$9,292	19.4%	102.5	20.2%	106.8	20.5%	99.2	19.1%	102.5	24	\$46,258	15	\$8,847	15	\$4,230
Vermont	\$6,237	20.2%	106.9	22.0%	116.3	23.0%	111.5	22.4%	120.2	7	\$44,439	21	\$9,963	5	\$1,909
<b>Southern</b>															
Florida	\$134,653	16.8%	88.7	17.5%	92.5	19.9%	96.2	17.0%	91.1	42	\$41,048	28	\$6,970	44	\$1,024
North Carolina	\$70,264	18.8%	99.0	18.5%	97.6	19.9%	96.5	18.7%	100.3	26	\$38,523	38	\$7,205	40	\$311
Virginia	\$62,781	15.7%	82.8	15.4%	81.4	16.6%	80.6	15.7%	84.4	49	\$48,720	10	\$7,669	30	\$2,707
<b>Resource Rich</b>															
North Dakota	\$7,210	22.4%	118.5	21.3%	112.5	20.6%	99.5	18.3%	97.9	30	\$56,449	3	\$10,305	4	\$1,061
Wyoming	\$7,721	24.6%	129.7	25.1%	132.5	30.8%	148.9	25.5%	136.8	2	\$52,489	7	\$13,394	2	\$2,486
<b>Other</b>															
Ohio	\$91,423	19.7%	103.8	20.8%	109.7	21.8%	105.4	19.7%	105.5	20	\$40,261	30	\$7,919	28	\$1,496
Pennsylvania	\$107,002	18.5%	97.7	19.5%	103.2	19.7%	95.4	18.4%	98.6	27	\$45,581	19	\$8,383	20	\$3,264
Connecticut Rank		46		49		48		48							

Note: Direct General Expenditures include expenditures on Current Operations, Capital Outlays, Assistance and Subsidies, Interest on Debt, and Insurance Benefits and Repayments. Expenditures from Intergovernmental grants are excluded, as well as Utility, Liquor Store and Insurance Trust expenditures. The Bureau of Economic Analysis (BEA) defines Personal Income as the sum of net earnings by place of residence, property income, and personal current transfer receipts. UAAL or Unfunded Actuarial Accrued Liability is the difference between the actuarial value of assets and the actuarial accrued liabilities in a retirement plan. Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years; personal income is from the Bureau of Economic Analysis; UAAL is from Morningstar Rating.

Table 4: CT Per Capita State and Local Direct General Expenditures and Percent Distribution by Functional Category  
Selected Fiscal Years: 2002, 2005, 2009, 2012 (2012 Dollars, GDP)

Function	2002		2005		2009		2012		% Change: 2002-2012	Percentage point change
	\$ per Capita	% Distribution	\$ per Capita	% Distribution	\$ per Capita	% Distribution	\$ per Capita	% Distribution		
Education	\$2,808	32.4%	\$2,975	35.3%	\$3,452	36.5%	\$3,413	35.7%	22%	3.2%
Highways	\$438	5.1%	\$413	4.9%	\$434	4.6%	\$474	4.9%	8%	-0.1%
Public Welfare	\$1,241	14.3%	\$1,416	16.8%	\$1,669	17.6%	\$1,801	18.8%	45%	4.5%
Health and Hospitals	\$680	7.9%	\$571	6.8%	\$666	7.0%	\$579	6.0%	-15%	-1.8%
Police and Fire	\$419	4.8%	\$412	4.9%	\$440	4.7%	\$470	4.9%	12%	0.1%
Sewage and Sanitation	\$229	2.6%	\$234	2.8%	\$262	2.8%	\$271	2.8%	18%	0.2%
Local Parks and Recreation	\$108	1.2%	\$92	1.1%	\$77	0.8%	\$79	0.8%	-27%	-0.4%
Financial Administration and General Control	\$191	2.2%	\$175	2.1%	\$176	1.9%	\$155	1.6%	-19%	-0.6%
Interest on General Debt	\$511	5.9%	\$471	5.6%	\$523	5.5%	\$531	5.5%	4%	-0.4%
Other Expenditure	\$2,027	23.4%	\$1,674	19.8%	\$1,763	18.6%	\$1,801	18.8%	-11%	-4.6%
<b>TOTAL</b>	<b>\$8,653</b>	<b>100.0%</b>	<b>\$8,436</b>	<b>100.0%</b>	<b>\$9,464</b>	<b>100.0%</b>	<b>\$9,574</b>	<b>100.0%</b>	<b>11%</b>	<b>0.0%</b>

Note: U.S. data excludes Washington DC. Sewage and Sanitation includes Sewerage and Solid Waste Management. Other Expenditure includes Employment Security, Veterans Services, Airports, Parking facilities, Sea and inland port facilities, Corrections, Protective inspection and regulation, Natural resources, Housing and community development, Judicial and legal, General public buildings, other governmental administration, and General expenditure. Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years.

Table 5. Connecticut's Public Welfare Real Expenditure per Capita

	2002			2012			% Change 2002-2012
	Expenditures per Capita	Rank	Share	Expenditures per Capita	Rank	Share	
Public welfare	\$1,241	20	****	\$1,801.26	11	****	****
Cash assistance payments	\$115	10	9%	\$57.50	21	3%	-50%
Vendor payments	\$924	17	74%	\$1,446.79	14	80%	57%
Other public welfare	\$202	37	16%	\$296.97	14	16%	47%

Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances

Table 6: CT Per Capita State and Local Direct General Expenditure Indices  
 Indexed with US Average = 100.0  
 Selected Fiscal Years: 2002, 2005, 2009, 2012

<b>Function</b>	<b>2002</b>	<b>2005</b>	<b>2009</b>	<b>2012</b>
Education	109.8	111.7	118.2	123.3
Local Schools	120.5	120.6	127.6	139.0
Higher Education	82.5	90.2	91.8	87.7
Other	105.2	103.2	138.5	130.9
Highways	88.3	84.5	82.1	93.8
Public Welfare	102.7	101.5	112.6	116.4
Health and Hospitals	107.6	86.7	87.0	75.7
Police and Fire	107.7	101.6	94.5	105.8
Sewage and Sanitation	105.8	104.6	101.8	112.1
Local Parks and Recreation	83.2	74.8	54.4	66.4
Financial Administration and General Control	136.3	123.5	126.7	124.9
Interest on General Debt	157.8	150.2	146.0	152.6
Other Expenditure	149.5	123.9	117.8	130.6
<b>TOTAL</b>	<b>116.2</b>	<b>108.6</b>	<b>110.6</b>	<b>116.2</b>

Note: U.S. data excludes Washington DC. Sewage and Sanitation includes Sewerage and Solid Waste Management. Other Expenditure includes Employment Security, Veterans Services, Airports, Parking facilities, Sea and inland port facilities, Corrections, Protective inspection and regulation, Natural resources, Housing and community development, Judicial and legal, General public buildings, other governmental administration, and General expenditure. Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances.

Table 7: A Comparison of Connecticut Direct General Expenditures per Capita, and the share of spending on Education and Public Welfare Compared With Selected States, 2002, 2005, 2009, 2012

States	2002			2005			2009			2012		
	Total Expenditures per Capita	% Spent on Education	% Spent on Public Welfare	Total Expenditures per Capita	% Spent on Education	% Spent on Public Welfare	Total Expenditures per Capita	% Spent on Education	% Spent on Public Welfare	Total Expenditures per Capita	% Spent on Education	% Spent on Public Welfare
All States (US)	\$6,023	34.3%	16.2%	\$6,793	34.3%	18.0%	\$8,136	34.1%	17.3%	\$8,242	33.6%	18.8%
CONNECTICUT	\$6,996	32.4%	14.3%	\$7,378	35.3%	16.8%	\$8,998	36.5%	17.6%	\$9,574	35.7%	18.8%
<b>Neighboring</b>												
Delaware	\$6,643	36.2%	13.1%	\$8,098	35.5%	16.4%	\$9,190	35.8%	18.4%	\$9,860	36.9%	20.9%
Massachusetts	\$6,596	31.8%	13.5%	\$7,581	31.1%	20.8%	\$9,129	30.6%	21.8%	\$9,538	31.0%	23.6%
New Hampshire	\$4,998	38.5%	16.2%	\$6,047	36.9%	20.7%	\$7,090	37.4%	20.6%	\$7,597	38.3%	19.1%
New Jersey	\$6,359	37.8%	12.2%	\$7,762	39.6%	16.7%	\$9,325	38.7%	16.3%	\$9,367	37.9%	18.0%
New York	\$8,419	29.6%	20.2%	\$9,623	29.2%	23.2%	\$11,514	31.1%	20.1%	\$12,148	30.1%	21.4%
Rhode Island	\$6,338	32.3%	24.7%	\$7,388	31.9%	26.4%	\$8,465	32.9%	23.7%	\$8,847	33.7%	24.3%
Vermont	\$6,183	38.4%	19.9%	\$7,601	40.3%	23.8%	\$9,112	39.9%	23.9%	\$9,963	38.1%	24.0%
<b>Southern</b>												
Florida	\$5,217	29.6%	14.4%	\$6,351	28.3%	15.6%	\$7,421	28.5%	14.4%	\$6,970	27.8%	17.0%
North Carolina	\$5,349	34.3%	17.2%	\$5,964	35.9%	17.4%	\$6,963	35.5%	16.8%	\$7,205	33.7%	18.0%
Virginia	\$5,389	38.6%	11.9%	\$6,142	37.8%	14.5%	\$7,334	38.7%	15.0%	\$7,669	36.9%	16.1%
<b>Resource Rich</b>												
North Dakota	\$6,090	33.7%	17.1%	\$6,729	36.8%	16.4%	\$8,238	34.9%	15.7%	\$10,305	32.6%	13.3%
Wyoming	\$7,707	33.2%	9.9%	\$9,831	31.1%	11.0%	\$13,379	32.8%	9.8%	\$13,394	32.6%	10.1%
<b>Other</b>												
Ohio	\$5,877	35.2%	18.3%	\$6,802	35.3%	19.6%	\$7,736	35.3%	20.0%	\$7,919	35.6%	21.9%
Pennsylvania	\$5,945	33.1%	19.8%	\$7,016	34.6%	23.4%	\$8,011	34.0%	22.5%	\$8,383	33.0%	23.0%

Note: Direct General Expenditures include expenditures on Current Operations, Capital Outlays, Assistance and Subsidies, Interest on Debt, and Insurance Benefits and Repayments. Expenditures from Intergovernmental grants are excluded, as well as Utility, Liquor Store and Insurance Trust expenditures. Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years.

Table 8: Percentage Distribution of State and Local General Revenue by Source  
 Indexed with US Average = 100  
 Compared With Selected States, Fiscal Year: 2012

States	Federal Aid		Property Taxes		General Sales Tax		Selective Sales Tax		Individual Income Taxes		Corporate Income Taxes		Other Taxes		Interest Earnings		Charges and Miscellaneous General Revenue		Motor Vehicle License	
	%	Index	%	Index	%	Index	%	Index	%	Index	%	Index	%	Index	%	Index	%	Index	%	Index
All States (US)	22.5	100.0	17.2	100.0	12.1	100.0	6.2	100.0	11.8	100.0	1.9	100.0	3.3	100.0	2.0	100.0	22.1	100.0	0.9	100.0
CONNECTICUT	17.7	78.8	26.1	152.0	10.5	86.5	8.1	129.6	20.4	172.6	1.7	92.3	1.7	53.6	1.8	93.3	11.3	51.2	0.6	61.7
<b>Neighboring</b>																				
Delaware	21.5	95.5	7.9	46.1	0.0	0.0	5.7	92.3	14.2	120.0	3.0	161.1	16.3	497.7	1.9	97.9	28.9	130.6	0.6	60.1
Massachusetts	22.6	100.6	21.3	123.8	7.9	65.2	4.0	63.5	18.6	157.3	3.1	165.1	2.2	68.3	3.0	151.3	16.8	75.8	0.6	62.4
New Hampshire	19.6	87.1	36.2	210.9	0.0	0.0	9.3	149.3	0.9	7.3	5.5	293.2	3.1	93.4	4.5	228.5	20.0	90.3	1.0	106.4
New Jersey	17.2	76.3	30.7	178.8	9.6	79.3	4.8	77.6	13.2	111.6	2.3	121.2	2.5	77.4	1.6	79.8	17.4	78.8	0.7	76.5
New York	21.7	96.5	18.7	108.8	9.8	80.8	5.2	83.1	18.6	157.6	4.1	218.9	2.5	77.8	2.0	102.4	16.7	75.6	0.6	65.5
Rhode Island	25.3	112.6	23.8	138.6	8.5	70.5	6.7	107.7	11.0	92.7	1.2	66.2	1.2	36.7	3.8	192.5	17.9	80.8	0.6	61.8
Vermont	31.5	140.0	21.8	126.9	5.6	45.8	10.0	161.2	9.5	79.9	1.5	80.9	1.4	44.2	2.0	103.0	15.7	70.9	1.0	108.3
<b>Southern</b>																				
Florida	20.4	90.8	18.4	107.4	15.9	131.4	8.6	138.5	0.0	0.0	1.5	79.6	3.0	91.4	1.6	83.9	29.5	133.3	1.0	104.2
North Carolina	24.1	107.3	12.4	72.1	10.9	89.8	5.9	94.9	14.5	122.2	1.7	90.0	1.8	53.9	1.2	63.7	26.7	120.6	0.9	93.0
Virginia	17.6	78.1	18.5	107.7	7.4	61.3	6.1	98.5	16.7	140.8	1.4	72.5	3.1	93.4	2.5	126.0	25.9	117.0	1.0	103.5
<b>Resource Rich</b>																				
North Dakota	19.0	84.3	7.6	44.3	12.3	101.7	4.7	76.2	4.2	35.1	2.1	109.8	31.8	972.3	2.3	116.9	15.1	68.1	1.0	108.7
Wyoming	26.6	118.2	15.0	87.4	13.7	112.8	1.8	29.6	0.0	0.0	0.0	0.0	12.3	375.4	7.6	388.3	22.1	99.9	0.9	99.9
<b>Other</b>																				
Ohio	25.1	111.7	14.7	85.4	10.9	90.2	5.5	87.9	14.5	122.8	0.4	20.1	3.8	116.2	1.6	81.2	22.6	102.3	0.9	94.5
Pennsylvania	22.7	100.8	16.5	96.1	9.5	78.3	8.3	132.9	13.8	116.9	2.1	109.8	4.1	127.0	1.9	98.4	20.3	91.8	0.8	86.3
Connecticut Rank	48		3		30		12		2		18		40		28		50		43	

Note: Charges and Miscellaneous General Revenue do not include Interest Earnings, which are in a separate column. Selective Sales taxes include Motor Fuels, Alcoholic Beverages, Tobacco Products, Public Utilities, and 'Other Selective Sales'. Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances

Table 9: Per Capita Distribution of State and Local General Revenue by Source and Ranking of Selected States, Fiscal Year: 2012

State	Federal Aid		Property Taxes		General Sales Tax		Selective Sales Tax		Individual Income Taxes		Corporate Income Taxes		Other Taxes		Interest Earnings		Charges and Miscellaneous General Revenue		Motor Vehicle License	
	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking	Per Capita	Ranking
All States (US)	\$1,862	***	\$1,421	***	\$1,003	***	\$515	***	\$979	***	\$156	***	\$270	***	\$162	***	\$1,830	***	\$78	***
CONNECTICUT	\$1,782	32	\$2,626	2	\$1,054	18	\$811	4	\$2,053	2	\$175	12	\$176	31	\$184	20	\$1,139	50	\$58	35
<b>Neighboring</b>																				
Delaware	\$2,061	18	\$759	45	\$0	47	\$551	18	\$1,361	8	\$292	6	\$1,559	4	\$184	19	\$2,769	3	\$54	39
Massachusetts	\$2,187	15	\$2,055	9	\$764	38	\$382	43	\$1,799	4	\$301	5	\$216	26	\$287	8	\$1,619	33	\$57	36
New Hampshire	\$1,398	48	\$2,583	3	\$0	47	\$663	12	\$62	42	\$395	3	\$218	25	\$319	5	\$1,424	44	\$71	26
New Jersey	\$1,632	40	\$2,920	1	\$914	26	\$459	29	\$1,255	9	\$218	8	\$240	20	\$149	30	\$1,657	31	\$68	28
New York	\$2,826	4	\$2,431	4	\$1,274	12	\$673	10	\$2,427	1	\$538	2	\$331	12	\$261	9	\$2,177	7	\$80	20
Rhode Island	\$2,378	11	\$2,234	6	\$802	34	\$629	14	\$1,029	19	\$117	29	\$113	45	\$354	3	\$1,677	29	\$54	38
Vermont	\$3,184	3	\$2,202	7	\$561	44	\$1,014	1	\$956	23	\$154	17	\$146	38	\$204	14	\$1,585	34	\$103	11
<b>Southern</b>																				
Florida	\$1,411	47	\$1,273	27	\$1,099	16	\$595	15	\$0	44	\$104	32	\$206	29	\$113	39	\$2,035	15	\$68	29
North Carolina	\$1,778	33	\$912	39	\$802	33	\$435	35	\$1,065	17	\$125	25	\$130	40	\$92	44	\$1,964	18	\$64	32
Virginia	\$1,317	49	\$1,385	17	\$557	45	\$459	28	\$1,248	10	\$102	34	\$229	23	\$185	17	\$1,939	21	\$73	24
<b>Resource Rich</b>																				
North Dakota	\$2,820	5	\$1,132	30	\$1,833	4	\$705	7	\$618	37	\$308	4	\$4,723	2	\$341	4	\$2,240	6	\$152	4
Wyoming	\$4,057	2	\$2,290	5	\$2,086	1	\$281	50	\$0	44	\$0	47	\$1,871	3	\$1,161	1	\$3,371	2	\$143	6
<b>Other</b>																				
Ohio	\$2,013	20	\$1,175	29	\$875	29	\$438	33	\$1,163	13	\$30	46	\$304	13	\$128	34	\$1,812	26	\$71	27
Pennsylvania	\$1,838	30	\$1,337	25	\$769	36	\$670	11	\$1,121	14	\$168	14	\$336	11	\$156	26	\$1,645	32	\$66	31

Note: Charges and Miscellaneous General Revenue do not include Interest Earnings, which are in a separate column. Selective Sales taxes include Motor Fuels, Alcoholic Beverages, Tobacco Products, Public Utilities, and 'Other Selective Sales'.

Source: Census of Governments: State and Local Government Finances (Revenues)



Table 10. Connecticut State and Local Charges Compared with the National Average

	United States	Share	Per Capita	Connecticut	Share	Per Capita	Rank	Above/Below National Average
<b>Current charges:</b>	\$426,127,960		\$1,357	\$2,931,703		\$817		
Institutions of higher education	\$99,135,188	23%	\$316	\$1,125,942	38%	\$314	32	-1%
School lunch sales (gross)	\$6,308,120	1%	\$20	\$117,724	4%	\$33	6	63%
Hospitals	\$123,389,520	29%	\$393	\$315,758	11%	\$88	43	-78%
Highways	\$13,285,811	3%	\$42	\$1,883	0%	\$1	49	-99%
Sewerage	\$47,013,334	11%	\$150	\$377,451	13%	\$105	38	-30%
Solid waste management	\$16,584,206	4%	\$53	\$242,735	8%	\$68	13	28%
Other charges*	\$120,411,781	28%	\$384	\$750,210	26%	\$209	N/A	-46%

\* This is a composite, but a large portion of this is generic "other charges," which make up about 15 percent of the national total. CT ranks 46th in reliance on these other charges.

Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimate.

Table 11: Per Capita State and Local Tax Revenue  
 Indexed with US Average = 100  
 Compared With Selected States, Fiscal Years: 2002, 2005, 2009, 2012

States	Collections in \$m in 2012	2002		2005		2009		2012		Change 2002- 2012	2012 Rank Per Capita
		\$ per Capita	Index	\$ per Capita	Index	\$ per Capita	Index	\$ per Capita	Index		
All States (US)	\$30,207										
<b>CONNECTICUT</b>	\$24,963	\$4,373	139.0	\$5,388	145.0	\$5,977	143.0	\$6,953	157.2	59.0%	4
<b>Neighboring</b>											
Delaware	\$4,196	\$3,333	105.9	\$3,878	104.3	\$4,055	97.0	\$4,575	103.5	37.3%	17
Massachusetts	\$37,042	\$3,724	118.3	\$4,494	120.9	\$4,971	118.9	\$5,573	126.0	49.7%	7
New Hampshire	\$5,271	\$2,836	90.1	\$3,318	89.3	\$3,825	91.5	\$3,991	90.2	40.7%	26
New Jersey	\$53,851	\$4,049	128.7	\$5,071	136.4	\$5,884	140.8	\$6,075	137.4	50.0%	6
New York	\$151,733	\$4,644	147.6	\$5,848	157.3	\$7,075	169.3	\$7,753	175.3	66.9%	3
Rhode Island	\$5,229	\$3,398	108.0	\$4,213	113.3	\$4,539	108.6	\$4,978	112.6	46.5%	13
Vermont	\$3,215	\$3,193	101.5	\$4,145	111.5	\$4,715	112.8	\$5,136	116.2	60.9%	11
<b>Southern</b>											
Florida	\$64,614	\$2,689	85.5	\$3,352	90.2	\$3,664	87.7	\$3,345	75.6	24.4%	44
North Carolina	\$34,451	\$2,711	86.2	\$3,137	84.4	\$3,387	81.0	\$3,533	79.9	30.3%	36
Virginia	\$33,177	\$3,037	96.5	\$3,650	98.2	\$3,965	94.9	\$4,053	91.7	33.4%	25
<b>Resource Rich</b>											
North Dakota	\$6,627	\$2,709	86.1	\$3,283	88.3	\$4,998	119.6	\$9,472	214.2	249.7%	2
Wyoming	\$3,846	\$3,637	115.6	\$5,146	138.4	\$7,268	173.9	\$6,672	150.9	83.5%	5
<b>Other</b>											
Ohio	\$46,828	\$3,170	100.7	\$3,639	97.9	\$3,827	91.6	\$4,056	91.7	28.0%	24
Pennsylvania	\$57,034	\$3,051	97.0	\$3,696	99.4	\$4,124	98.7	\$4,469	101.1	46.4%	18
Connecticut Rank			2		2		4		4		****

Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances and annual population estimates for applicable fiscal years.

Table 12: CT State and Local Tax Revenue as a  
Percent of Personal Income and Indexed with US Average = 100  
Compared With Selected States, 2002, 2005, 2009, 2012

States	Collections in \$m in 2012	2002		2005		2009		2012		2012 Rank
		% of PI	Index	% of PI	Index	% of PI	Index	% of PI	Index	
All States (US)	\$1,388,155	% of PI	Index	% of PI	Index	% of PI	Index	% of PI	Index	
<b>CONNECTICUT</b>	\$29,713	10.1%	102.3	11.0%	106.5	11.1%	104.7	11.5%	115.3	8
<b>Neighboring</b>										
Delaware	\$6,904	9.5%	96.5	10.1%	97.7	9.9%	93.5	10.4%	103.8	15
Massachusetts	\$49,710	9.4%	94.8	10.1%	97.3	9.9%	93.1	9.8%	98.2	23
New Hampshire	\$7,574	8.0%	80.9	8.4%	81.5	8.7%	82.3	8.0%	79.6	48
New Jersey	\$69,862	10.0%	101.0	11.3%	109.4	11.7%	110.3	11.1%	110.5	10
New York	\$199,440	12.8%	129.8	14.1%	135.8	14.8%	139.0	14.3%	143.2	3
Rhode Island	\$7,362	10.4%	105.1	11.5%	111.3	11.0%	103.5	10.8%	107.6	14
Vermont	\$4,335	10.5%	105.6	12.0%	115.9	11.9%	112.3	11.6%	115.5	7
<b>Southern</b>										
Florida	\$106,123	8.7%	87.5	9.2%	89.3	9.8%	92.4	8.1%	81.4	47
North Carolina	\$54,498	9.5%	96.1	9.7%	93.8	9.7%	91.3	9.2%	91.6	35
Virginia	\$50,562	8.8%	89.4	9.2%	88.5	9.0%	84.8	8.3%	83.1	45
<b>Resource Rich</b>										
North Dakota	\$8,432	10.0%	100.9	10.4%	100.3	12.5%	117.6	16.8%	167.7	2
Wyoming	\$6,458	11.6%	117.2	13.1%	126.8	16.7%	157.5	12.7%	127.0	4
<b>Other</b>										
Ohio	\$69,216	10.6%	107.2	11.1%	107.3	10.8%	101.5	10.1%	100.7	18
Pennsylvania	\$80,030	9.5%	95.9	10.3%	99.4	10.1%	95.6	9.8%	98.0	24
Connecticut Rank	****		13		13		12		8	****

Source: U.S. Census Bureau Annual Surveys of State and Local Government Finances; personal income is from the Bureau of Economic Analysis.

Table 13: EY/COST Estimates of Business Taxation Shares

<b>Tax Type</b>	<b>US Average Share</b>	<b>Connecticut Share</b>	<b>Connecticut Rank</b>	<b>US Average Share of Private Sector GDP</b>	<b>Connecticut Share of Private Sector GDP</b>	<b>Connecticut Rank</b>
Property Tax on Business Property	36.1%	30.3%	36	1.7%	1.0%	46
General Sales Taxes on Business Inputs	20.9%	18.4%	31	1.0%	0.6%	43
Corporate Income Tax	8.0%	7.9%	22	0.4%	0.3%	34
Unemployment Insurance	7.6%	11.8%	8	0.4%	0.4%	20
Excise Taxes, Public Utility and Insurance Premium	12.3%	17.1%	7	0.6%	0.6%	19
Individual Income Tax on Business Income	5.4%	11.8%	1	0.3%	0.4%	7
All Other	9.8%	4.0%	47	0.5%	0.1%	49
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>***</b>	<b>4.7%</b>	<b>3.4%</b>	<b>***</b>

Note: Totals might not add up to 100 due to rounding. Rank out of 51.

Sources: Table 1. Total state and local business taxes, FY2013 (\$billions) (Phillips, 2014, p. 662)

Table 14. 2015 State Business Tax Climate Index and Components

States	Overall Index		Corporate Income Tax		Individual Income Tax		Sales Tax		Unemployment Insurance Tax		Property Tax	
	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank
CONNECTICUT	4.47	42	4.86	32	4.56	34	4.66	31	5.21	20	2.89	49
<b>Neighboring</b>												
Delaware	5.53	14	3.1	50	4.61	33	8.96	1	6	2	5.54	13
Massachusetts	5.08	24	4.74	37	6.49	13	4.98	21	3.67	48	3.69	45
New Hampshire	6.01	7	3.89	48	6.97	9	8.93	2	4.08	44	4.02	43
New Jersey	3.43	50	4.48	41	2.57	48	3.45	48	4.8	32	2.76	50
New York	3.62	49	5.31	20	1.88	49	4	40	4.81	31	3.61	46
Rhode Island	4.14	45	4.39	43	4.07	38	4.75	26	3.48	49	3.56	47
Vermont	4.11	46	4.41	42	3.21	44	5.1	16	5.37	17	3.27	48
<b>Southern</b>												
Florida	6.91	5	5.47	14	10	1	5.17	12	5.97	3	5.45	16
North Carolina	5.44	16	5.18	25	6.37	15	4.54	33	5.66	11	4.96	29
Virginia	5.03	27	5.84	6	4.06	39	5.92	6	4.53	37	5.1	26
<b>Resource Rich</b>												
North Dakota	5.08	25	5.33	19	4.18	36	4.99	20	5.45	16	6.56	2
Wyoming	7.58	1	10	1	10	1	5.13	13	4.65	34	4.72	35
<b>Other</b>												
Ohio	4.41	44	5.14	26	2.94	47	4.59	32	5.87	5	5.24	20
Pennsylvania	4.89	34	4.28	46	6.19	17	4.89	24	3.35	50	4.03	42

Source: (Drenkard and Henchman, 2015)

Table 15: Taxes as a Share of Family Income

	<b>Index Number</b>	<b>Rank</b>	<b>Lowest 20%</b>	<b>Middle 60%</b>	<b>Top 1%</b>	<b>Top 1% Rank</b>	<b>Lowest 20% rank</b>	<b>Middle 60% rank</b>
<b>CONNECTICUT</b>	-5.0%	26	10.5%	10.0%	5.3%	29	32	40
<b>Neighboring</b>								
Delaware	-0.5%	51	5.5%	5.3%	4.8%	21	1	2
Massachusetts	-5.2%	24	10.4%	9.2%	4.9%	24	27	23
New Hampshire	-5.2%	25	8.3%	6.7%	2.6%	7	8	6
New Jersey	-2.9%	39	10.7%	9.1%	7.1%	46	35	21
New York	-2.7%	41	10.4%	11.4%	8.1%	50	27	51
Rhode Island	-5.2%	23	12.5%	9.9%	6.3%	38	45	37
Vermont	-1.7%	46	8.9%	9.8%	7.7%	49	15	34
<b>Southern</b>								
Florida	-9.5%	2	12.9%	8.3%	1.9%	4	48	13
North Carolina	-3.9%	31	9.2%	9.1%	5.3%	29	19	21
Virginia	-3.6%	35	8.9%	8.3%	5.1%	26	15	13
<b>Resource Rich</b>								
North Dakota	-5.7%	20	9.3%	7.4%	3.0%	9	21	7
Wyoming	-6.1%	14	8.2%	5.8%	1.2%	1	7	3
<b>Other</b>								
Ohio	-5.8%	18	11.7%	10.2%	5.5%	32	41	44
Pennsylvania	-7.3%	6	12.0%	10.1%	4.2%	13	43	41

Source: (Davis et al., 2015, p. 133-135)

Appendix A. Connecticut's State and Local Expenditure Portfolio (2012 Dollars)

	FY2002 per capita	Rank	FY2005 per capita	Rank	FY2009 per capita	Rank	FY2012 per capita	Rank	National Average in FY2012	%Below /Above National Average in FY2012	% Change CT 2002- 2012
<b>Direct Expenditure</b>	\$9,865	7	\$9,660	10	\$11,106	10	\$11,560	6	\$10,027	15.30%	17%
<b>By Character and Object</b>											
Current Operations (i)	\$7,205	6	\$7,291	10	\$8,291	12	\$8,163	10	\$7,310	11.67%	13%
Capital Outlays	\$1,063	22	\$824	38	\$896	42	\$1,141	17	\$1,054	8.25%	7%
Assistance and Subsidies	\$158	13	\$129	19	\$143	21	\$150	21	\$160	-6.11%	-5%
Interest on Debt	\$522	5	\$480	4	\$535	5	\$543	5	\$398	36.24%	4%
Insurance Benefits and Repayment	\$917	11	\$935	8	\$1,242	9	\$1,563	6	\$1,104	41.60%	70%
Exhibit: Salaries and Wages	\$2,823	9	\$2,947	10	\$3,065	11	\$3,165	8	\$2,684	17.93%	12%
<b>By Functions (ii)</b>											
Education	\$2,807	9	\$2,975	8	\$3,452	7	\$3,414	7	\$2,769	23.29%	22%
K-12 Education	\$2,131	4	\$2,211	6	\$2,527	5	\$2,504	5	\$1,801	39.05%	18%
Other Education	\$677	43	\$765	38	\$925	34	\$909	33	\$968	-6.04%	34%
Social Services											
Public Welfare	\$1,241	20	\$1,416	19	\$1,669	12	\$1,801	11	\$1,547	16.46%	45%
Hospitals	\$493	11	\$367	19	\$424	26	\$355	32	\$496	-28.37%	-28%
Health	\$187	32	\$204	26	\$241	26	\$223	31	\$269	-16.88%	19%
Transportation											
Highways (iii)	\$438	38	\$413	44	\$434	43	\$474	33	\$505	-6.24%	8%
Public Safety	\$706	12	\$646	21	\$689	21	\$693	20	\$718	-3.54%	-2%
Environment and Housing	\$563	20	\$564	28	\$583	28	\$648	20	\$623	3.97%	15%
<b>Government Administration</b>	\$486	11	\$476	12	\$518	13	\$498	10	\$395	26.13%	3%
Debt Outstanding	\$9,928	4	\$10,174	4	\$11,246	5	\$11,930	4	\$9,373	27.28%	20%
Long-Term Debt	\$9,819	4	\$10,033	4	\$11,057	5	\$11,699	4	\$9,233	26.71%	19%

(i) Current operations includes direct expenditures for compensation of officers and employees and for supplies, materials, and contractual services except any amounts for capital outlay; also includes repair and maintenance services for the upkeep of buildings, infrastructure, and equipment to maintain required standards of compliance. Capital outlays include direct expenditures for purchase or construction, by contract or force account, of buildings and other improvements; for purchase of land, equipment, and existing structures; and for payments on capital leases. Assistance and subsidies are direct cash assistance to foreign governments, private individuals, and nongovernmental organizations (e.g. foreign aid, agricultural supports, public welfare, veteran bonuses, and cash grants for tuition and scholarships). Interest on debt includes amounts paid for the use of borrowed money. Insurance benefits and repayment includes social insurance payments to beneficiaries, employee retirement annuities and other benefits, and withdrawal of insurance or employee retirement contributions.

(ii) We do not report the following functional categories of direct expenditures: transportation (air transportation - airports, parking facilities, sea and inland port facilities), utilities, liquor store, and insurance trust.

(iii) Includes expenditures for roads, bridges, tunnels and associated infrastructure.

Sources: U.S. Census Bureau Annual Surveys of State and Local Government Finances and U.S. Census Bureau annual population estimates for applicable fiscal years

Appendix B. Connecticut's State and Local Revenue Portfolio (2012 Dollars)

	FY2002 per capita	Rank	FY2005 per capita	Rank	FY2009 per capita	Rank	FY2012 per capita	Rank	National Average in FY2012	Below/Above National Average in FY2012	% Change CT 2002- 2012
<b>General Revenue from Own Source</b>	\$6,710	5	\$7,550	4	\$7,704	6	\$8,277	5	\$6,414	29.03%	23%
<b>Taxes (i)</b>	\$5,408	2	\$6,160	2	\$6,285	4	\$6,953	4	\$4,422	57.24%	29%
Property Tax	\$2,144	2	\$2,333	3	\$2,656	2	\$2,626	2	\$1,421	84.79%	23%
General Sales Tax	\$1,088	15	\$1,065	16	\$971	25	\$1,054	18	\$1,003	5.10%	-3%
Selective Sales Tax	\$526	12	\$607	8	\$631	9	\$811	4	\$515	57.46%	54%
Individual Income Tax	\$1,318	5	\$1,641	4	\$1,656	4	\$2,053	2	\$979	109.72%	56%
Corporate Income Tax	\$53	41	\$187	12	\$131	20	\$175	12	\$156	12.15%	228%
Motor Vehicle License Tax	\$86	15	\$67	31	\$57	36	\$58	35	\$78	-25.02%	-32%
Other Taxes (ii)	\$192	28	\$260	24	\$183	30	\$176	31	\$270	-34.90%	-8%
<b>Charges and Miscellaneous Revenue (iii)</b>	\$1,302	49	\$1,390	50	\$1,418	50	\$1,323	50	\$1,992	-33.59%	2%
Current Charges	\$630	50	\$764	50	\$885	50	\$817	50	\$1,360	-39.93%	30%
Miscellaneous General Revenue	\$671	31	\$625	33	\$533	43	\$506	39	\$633	-19.96%	-25%
<b>Intergovernmental Revenue</b>											
Federal Government	\$1,444	32	\$1,434	40	\$1,757	30	\$1,782	32	\$1,862	-4.29%	23%

(i) No individual income tax: AK, FL, NV, SD, TX, WA, WY; No general sales tax: DE, MT, NH, OR; No corporate income tax: NV, SD, TX, WA, WY

(ii) In 2002, the Census reported license revenues separately; these are combined into the "other taxes" category in this analysis.

(iii) Note: Charges and Miscellaneous Revenue will not match up exactly with tables that follow, as those exclude interest earnings and present these in a separate column  
Sources: U.S. Census Bureau Annual Surveys of State and Local Government Finances and U.S. Census Bureau annual population estimates for applicable fiscal years