

State and Local Government Finances and Employment

This section presents data on revenues, expenditures, debt, and employment of state and local governments. Nationwide statistics relating to state and local governments, their numbers, finances, and employment, are compiled primarily by the Bureau of the Census through a program of censuses and surveys. Every fifth year (for years ending in "2" and "7") the Bureau conducts a census of governments involving collection of data for all governmental units in the United States. In addition, the Bureau conducts annual surveys which cover all the state governments and a sample of local governments.

Annually, the Bureau of the Census releases information on the Internet which present financial data for the federal government, nationwide totals for state and local governments, and state-local data by states. Also released annually is a series on state, city, county, and school finances, and on state and local public employment. There is also a series of quarterly data releases covering tax revenue and finances of major public employee retirement systems.

Basic information for Census Bureau statistics on governments is obtained by mail canvass from state and local officials; however, financial data for each of the state governments and for many of the large local governments are compiled from their official records and reports by Census Bureau personnel. In over two thirds of the states, all or part of local government financial data are obtained through central collection arrangements with state governments. Financial data on the federal government is primarily based on the *Budget* published by the Office of Management and Budget (see text, Section 10).

Governmental units—The governmental structure of the United States includes, in addition to the federal government and the states, thousands of local

In Brief

State government revenue
(from own sources) in 1995:
\$691 billion

<i>Taxes</i>	58%
<i>Insurance trust funds</i>	23%
<i>Charges and misc.</i>	9%
<i>Interest earnings</i>	4%
<i>Utility and liquor stores</i>	1%

State government
direct expenditures in 1995:
\$596 billion

<i>Public welfare</i>	27%
<i>Education</i>	17%
<i>Insurance trust funds</i>	16%
<i>Health and hospitals</i>	8%
<i>Highways</i>	8%

governments—counties, municipalities, townships, school districts, and numerous kinds of "special districts." In 1997, 87,453 local governments were identified by the census of governments. As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other non-tax sources. The count of governments excludes semi-autonomous agencies through which states, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, state institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances—The financial statistics relate to government fiscal years ending June 30, or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the state governments of Alabama and Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the state government of Texas and Texas school districts. New York State ends its fiscal year on March 31. The federal government ended the fiscal year June 30 until 1976 when its fiscal year, by an act of Congress, was revised to extend from Oct. 1 to Sept. 30. A 3-month quarter (July 1 to Sept. 30, 1976) bridged the transition.

Nationwide government finance statistics have been classified and presented in terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure utilized by individual governments. Accordingly, financial statistics which appear here for the federal government and for individual states or local governments have been standardized and may not agree directly with figures appearing in the original sources.

Statistics on governmental finances distinguish among general government, utilities, liquor stores, and insurance trusts. *General government* comprises all activities except utilities, liquor stores, and insurance trusts. Utilities include government water supply, electric light and power, gas supply, and transit systems. Liquor stores are operated by 17 states and by local governments in 6 states. Insurance trusts relate to employee retirement, unemployment compensation, and other social insurance systems administered by the federal, state, and local governments.

Data for cities or counties relate only to municipal or county governments and

their dependent agencies and do not include amounts for other local governments in the same geographic location. Therefore, expenditure figures for “education” do not include spending by the separate school districts which administer public schools within most municipal or county areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also have an important effect upon reported amounts of city or county expenditure, revenue, and debt. Therefore, any comparisons based upon these figures should be made with caution and with due recognition of variations that exist among areas.

Employment and payrolls—These data are based mainly on mail canvassing of state and local governments. Payroll includes all salaries, wages, and individual fee payments for the month specified, and employment relates to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (unless otherwise specified) part-time as well as full-time personnel. Beginning 1986, statistics for full-time equivalent employment have been computed with a formula using hours worked by part-time employees. A payroll based formula was used prior to 1985. Full-time equivalent employment statistics were not computed for 1985. Figures shown for individual governments cover major dependent agencies such as institutions of higher education, as well as the basic central departments and agencies of the government.

Statistical reliability—For a discussion of statistical collection and estimation, sampling procedures, and measures of statistical reliability applicable to Census Bureau data, see Appendix III.

No. 496. Number of Governmental Units, by Type: 1942 to 1997

TYPE OF GOVERNMENT	1942	1952 ¹	1962	1967	1972	1977	1982	1987	1992	1997
Total	155,116	116,807	91,237	81,299	78,269	79,913	81,831	83,237	85,006	87,504
U.S. government	1	1	1	1	1	1	1	1	1	1
State government	48	50	50	50	50	50	50	50	50	50
Local governments	155,067	116,756	91,186	81,248	78,218	79,862	81,780	83,186	84,955	87,453
County	3,050	3,052	3,043	3,049	3,044	3,042	3,041	3,042	3,043	3,043
Municipal	16,220	16,807	18,000	18,048	18,517	18,862	19,076	19,200	19,279	19,372
Township and town	18,919	17,202	17,142	17,105	16,991	16,822	16,734	16,691	16,656	16,629
School district	108,579	67,355	34,678	21,782	15,781	15,174	14,851	14,721	14,422	13,726
Special district	8,299	12,340	18,323	21,264	23,885	25,962	28,078	29,532	31,555	34,683

¹ Adjusted to include units in Alaska and Hawaii which adopted statehood in 1959.

No. 497. Number of Local Governments, by Type—States: 1997

[Governments in existence in January. Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" existing as areas for which statistics can be presented as to population and other subjects, but lacking any separate organized county, township, or municipal government]

STATE	All local governmental units	County	Municipal	Township ¹	School district	Special district
United States	87,453	3,043	19,372	16,629	13,726	34,683
Alabama	1,131	67	446	-	127	491
Alaska	175	12	149	-	-	14
Arizona	637	15	87	-	231	304
Arkansas	1,516	75	491	-	311	639
California	4,607	57	471	-	1,069	3,010
Colorado	1,869	62	269	-	180	1,358
Connecticut	583	-	30	149	17	387
Delaware	336	3	57	-	19	257
District of Columbia	2	-	1	-	-	1
Florida	1,081	66	394	-	95	526
Georgia	1,344	156	535	-	180	473
Hawaii	19	3	1	-	-	15
Idaho	1,147	44	200	-	114	789
Illinois	6,835	102	1,288	1,433	944	3,068
Indiana	3,198	91	569	1,008	294	1,236
Iowa	1,876	99	950	-	394	433
Kansas	3,950	105	627	1,370	324	1,524
Kentucky	1,366	119	434	-	176	637
Louisiana	467	60	302	-	66	39
Maine	832	16	22	467	98	229
Maryland	420	23	156	-	-	241
Massachusetts	861	12	44	307	85	413
Michigan	2,775	83	534	1,242	584	332
Minnesota	3,501	87	854	1,794	360	406
Mississippi	936	82	295	-	164	395
Missouri	3,416	114	944	324	537	1,497
Montana	1,144	54	128	-	362	600
Nebraska	2,894	93	535	455	681	1,130
Nevada	205	16	19	-	17	153
New Hampshire	575	10	13	221	166	165
New Jersey	1,421	21	324	243	552	281
New Mexico	881	33	99	-	96	653
New York	3,413	57	615	929	686	1,126
North Carolina	952	100	527	-	-	325
North Dakota	2,758	53	363	1,341	237	764
Ohio	3,597	88	941	1,310	666	592
Oklahoma	1,799	77	592	-	578	552
Oregon	1,493	36	240	-	258	959
Pennsylvania	5,070	66	1,023	1,546	516	1,919
Rhode Island	119	-	8	31	4	76
South Carolina	716	46	269	-	91	310
South Dakota	1,810	66	309	956	177	302
Tennessee	940	93	343	-	14	490
Texas	4,700	254	1,177	-	1,087	2,182
Utah	683	29	230	-	40	384
Vermont	691	14	49	237	279	112
Virginia	483	95	231	-	1	156
Washington	1,812	39	275	-	296	1,202
West Virginia	704	55	232	-	55	362
Wisconsin	3,059	72	583	1,266	442	696
Wyoming	654	23	97	-	56	478

- Represents zero. ¹ Includes "town" governments in the six New England States and in Minnesota, New York, and Wisconsin.

Source of Tables 496 and 497: U.S. Bureau of the Census, *1997 Census of Governments, Government Organization*, Series GC97(1); <<http://www.census.gov/govs/www/govstruc.html>> (accessed 26 June 1998).

No. 498. County, Municipal, and Township Governments: 1992

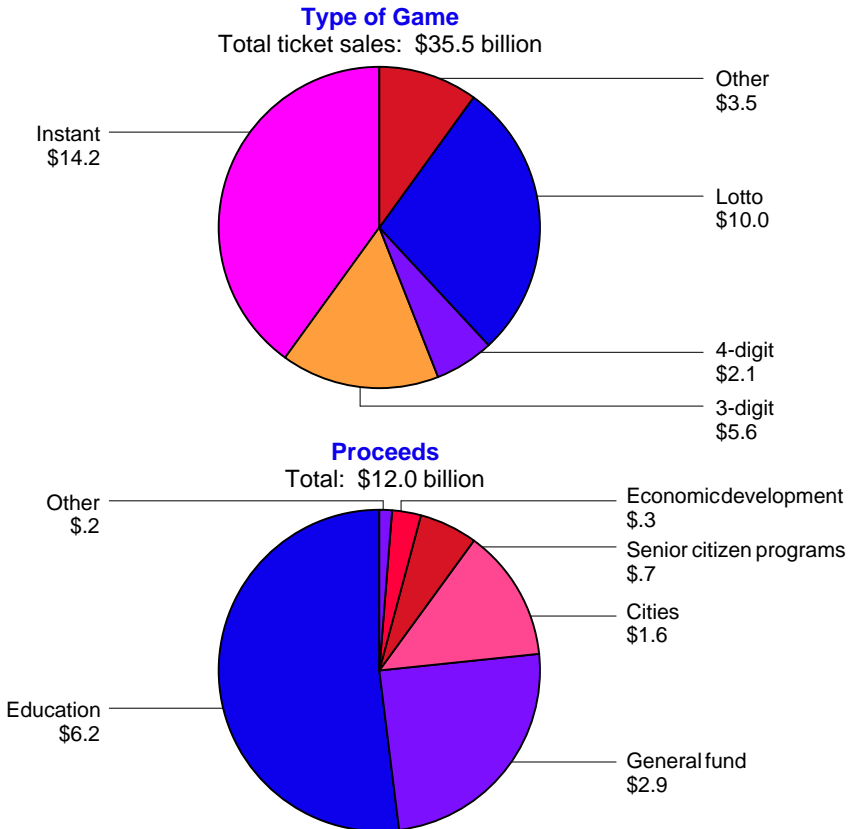
[Number of governments as of **January 1997**. Population enumerated as of **July 1, 1994**. Consolidated city-county governments are classified as municipal rather than county governments. Township governments include "towns" in the six New England States, Minnesota, New York, and Wisconsin]

POPULATION-SIZE GROUP	COUNTY GOVERNMENTS			MUNICIPAL GOVERNMENTS			TOWNSHIP GOVERNMENTS		
	Number, 1997	Population, 1994		Number, 1997	Population, 1994		Number, 1997	Population, 1994	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	3,043	236,107	100	19,372	161,605	100	16,629	54,662	100
250,000 or more	183	128,741	55	66	46,417	29	4	1,758	3
100,000 to 299,999	264	40,234	17	142	20,687	13	31	4,259	8
50,000 to 99,999	378	26,583	11	346	23,595	15	84	5,626	10
25,000 to 49,999	604	21,543	9	590	20,623	13	257	8,750	16
10,000 to 24,999	908	15,047	6	1,378	21,606	13	744	11,509	21
5,000 to 9,999	413	3,105	1	1,618	11,504	7	1,064	7,403	14
2,500 to 4,999	178	668	-	2,096	7,426	5	1,836	6,422	12
1,000 to 2,499	86	165	-	3,723	5,965	4	3,606	5,766	11
Less than 1,000	29	21	-	9,413	3,782	2	9,003	3,169	6

- Represents or rounds to zero.

Source: U.S. Bureau of the Census, *1997 Census of Governments, Government Organization*, Series GC97(1); <<http://www.census.gov/govs/www/govstruc.html>> (accessed July 17, 1998).

Figure 9.1
Lottery Ticket Sales—Type of Game and Use of Proceeds: 1997



Source: Chart prepared by U.S. Bureau of the Census. For data, see Table 523.

No. 499. All Governments—Revenue, Expenditure, and Debt: 1980 to 1995

[For fiscal year ending in year shown; see text, Section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

ITEM	All governments (bil. dol.)	FEDERAL ¹		STATE AND LOCAL (bil. dol.)			PER CAPITA ² (dollars)		
		Total (bil. dol.)	Percent of total	Total	State	Local	Total	Federal	State and local
Revenue: ³ 1980	⁴ 932	565	60.7	⁴ 452	277	258	⁴ 4,115	2,496	1,993
1990	⁴ 2,047	1,155	56.4	⁴ 1,032	632	580	⁴ 8,229	4,641	4,150
1994	⁴ 2,513	1,401	55.7	⁴ 1,331	842	721	⁴ 9,656	5,381	5,115
1995	⁴ 2,759	1,573	57.0	⁴ 1,418	906	757	⁴ 10,500	5,985	5,396
Intergovernmental: 1980	(X)	2	(X)	⁴ 83	64	102	(X)	8	367
1990	(X)	3	(X)	⁴ 137	126	191	(X)	12	550
1994	(X)	3	(X)	⁴ 215	205	242	(X)	12	828
1995	(X)	3	(X)	⁴ 229	216	259	(X)	12	871
General, own sources:									
1980	717	417	58.2	299	169	130	3,163	1,842	1,321
1990	1,493	780	52.2	713	391	322	6,002	3,137	2,865
1994	1,831	946	51.7	885	488	397	7,033	3,633	3,400
1995	1,956	1,015	51.9	941	523	417	7,444	3,863	3,580
Taxes: ³ 1980	574	351	61.1	223	137	86	2,535	1,548	986
1990	1,134	632	55.7	502	301	201	4,558	2,542	2,016
1994	1,406	780	55.5	626	373	252	5,401	2,998	2,403
1995	1,505	844	56.1	661	399	261	5,728	3,214	2,514
Property: 1980	68	(X)	(X)	68	3	66	302	(X)	302
1990	156	(X)	(X)	156	6	150	626	(X)	626
1994	197	(X)	(X)	197	8	189	757	(X)	757
1995	203	(X)	(X)	203	10	194	773	(X)	774
Individual income:									
1980	286	244	85.3	42	37	5	1,263	1,077	186
1990	573	467	81.6	106	96	10	2,301	1,877	425
1994	672	543	80.8	129	117	12	2,581	2,086	495
1995	728	590	81.0	138	126	12	2,771	2,245	525
Corporate income:									
1980	78	65	82.9	13	13	-	344	285	59
1990	117	94	80.3	24	22	2	471	376	95
1994	169	140	83.2	28	26	3	648	539	109
1995	188	157	83.5	31	29	2	715	598	120
Sales or gross receipts:									
1980	112	⁵ 32	28.6	80	68	12	494	⁵ 141	353
1990	232	⁵ 54	23.3	178	147	31	932	⁵ 217	715
1994	298	⁵ 75	25.0	224	186	38	1,146	⁵ 287	859
1995	312	⁵ 75	24.0	237	197	40	1,189	⁵ 286	903
Current charges and miscellaneous: 1980	142	67	46.7	76	32	44	629	294	335
1990	359	148	41.3	211	91	120	1,444	596	849
1994	425	165	38.9	259	114	145	1,632	635	997
1995	451	171	37.9	280	124	156	1,716	649	1,066
Expenditures: ³ 1980	⁴ 959	617	64.4	⁴ 434	258	261	⁴ 4,232	2,724	1,916
1990	⁴ 2,219	1,393	62.8	⁴ 976	572	581	⁴ 8,921	5,601	3,924
1994	⁴ 2,673	1,630	60.8	⁴ 1,264	775	719	⁴ 10,267	6,262	4,856
1995	⁴ 2,820	1,705	60.5	⁴ 1,351	837	759	⁴ 11,630	6,491	5,143
Intergovernmental: 1980	(X)	91	(X)	⁴ 2	85	2	(X)	401	8
1990	(X)	147	(X)	⁴ 3	175	6	(X)	591	13
1994	(X)	218	(X)	⁴ 4	225	9	(X)	837	14
1995	(X)	233	(X)	⁴ 4	241	8	(X)	888	14
Direct: ³ 1980	959	526	54.9	432	173	259	4,232	2,323	1,908
1990	2,219	1,246	56.2	973	397	575	8,919	5,009	3,911
1994	2,673	1,412	52.8	1,261	550	710	10,269	5,425	4,843
1995	2,820	1,472	52.2	1,348	596	751	10,732	5,602	5,129
Current operation: 1980	517	209	40.5	308	108	200	2,282	923	1,359
1990	1,190	490	41.2	700	258	442	4,785	1,970	2,814
1994	1,422	494	34.8	928	368	560	5,462	1,899	3,565
1995	1,471	486	33.0	986	396	590	5,598	1,850	3,751
Capital outlay: 1980	99	36	36.7	63	23	40	439	161	278
1990	221	98	44.3	123	46	78	888	394	495
1994	217	80	36.7	138	53	85	835	307	528
1995	226	75	33.2	151	58	94	860	284	576
Debt outstanding: ⁶ 1980	1,250	914	73.2	336	122	214	5,522	4,036	1,486
1990	4,127	3,266	79.2	861	318	542	16,589	13,129	3,459
1994	5,796	4,721	81.5	1,075	411	664	22,267	18,138	4,129
1995	6,116	5,001	81.8	1,115	427	688	23,276	19,033	4,243

- Represents or rounds to zero. X Not applicable. ¹ Data adjusted to system for reporting state and local data; therefore, differ from figures in Section 10 tables. ² 1980 and 1990 based on enumerated resident population as of April 1, all other years based on estimated resident population as of July 1. ³ Includes amounts not shown separately. ⁴ Excludes duplicate transactions between levels of government; see source. ⁵ Includes customs. ⁶ End of fiscal year.

Source: U.S. Bureau of the Census; *Government Finances*, GF, No. 5, annual, 1980-90; <<http://www.census.gov/govs/www/index.html>> (accessed 29 June 1998).

No. 500. All Governments—Detailed Finances: 1995

[For fiscal year ending in year shown, see text, Section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

ITEM	All governments (mil. dol.)	Federal (mil. dol.)	STATE AND LOCAL (mil. dol.)			PER CAPITA ¹ (dol.)	
			Total	State	Local	Federal	State and local
Revenue	2,758,681	1,572,588	1,417,925	906,404	757,400	5,985	5,396
Intergovernmental revenue	(²)	3,060	228,771	215,558	259,093	12	871
Revenue from own sources	2,758,681	1,569,528	1,189,153	690,846	498,307	5,973	4,526
General revenue from own sources	1,955,775	1,015,042	940,733	523,466	417,268	3,863	3,580
Taxes ³	1,504,992	844,415	660,577	399,147	261,430	3,214	2,514
Property	203,451	(X)	203,451	9,518	193,933	-	774
Individual income	728,174	590,243	137,931	125,610	12,320	2,246	525
Corporation income	188,410	157,004	31,406	29,075	2,331	598	120
Sales and gross receipts	312,453	75,185	237,268	196,850	40,418	286	903
Customs duties	19,438	19,438	(X)	(X)	(X)	74	(X)
General	160,166	(X)	160,166	132,236	27,930	(X)	610
Selective ³	132,849	55,747	77,102	64,614	12,488	212	293
Motor fuel	54,875	28,669	26,206	25,440	766	109	100
Alcoholic beverages	11,429	7,523	3,906	3,597	309	29	15
Tobacco products	13,414	5,878	7,536	7,348	188	22	29
Public utilities	24,355	9,365	14,990	8,062	6,928	36	57
Motor vehicle and operators' licenses	14,644	(X)	14,644	13,559	1,085	(X)	56
Death and gift	19,684	14,763	4,921	4,904	17	56	19
Charges and miscellaneous ³	450,783	170,627	280,156	124,319	155,838	649	1,066
Current charges ³	267,922	95,860	172,062	64,783	107,280	365	655
National defense and international relations	9,612	9,612	(X)	(X)	(X)	37	(X)
Postal service	53,311	53,311	(X)	(X)	(X)	203	(X)
Education ³	47,548	(X)	47,548	35,812	11,736	(X)	181
School lunch sales	4,129	(X)	4,129	24	4,105	(X)	16
Higher education	39,751	(X)	39,751	35,317	4,434	(X)	151
Natural resources	15,204	13,042	2,162	1,656	507	50	8
Hospitals	47,193	223	46,970	15,344	31,626	1	179
Sewerage	19,723	(X)	19,723	30	19,693	(X)	75
Solid waste management	8,638	2	8,636	373	8,263	-	33
Parks and recreation	4,741	113	4,628	970	3,658	-	18
Housing and community development	5,979	2,459	3,520	298	3,222	9	13
Airports	7,690	27	7,663	695	6,968	-	29
Sea and inland port facilities	3,414	1,491	1,923	479	1,444	6	7
Highways	5,425	(X)	5,425	3,416	2,009	(X)	21
Interest earnings	66,430	12,973	53,457	27,351	26,106	49	203
Special assessments	3,106	(X)	3,106	180	2,926	(X)	12
Sale of property	5,618	4,666	952	221	732	18	4
Utility and liquor store revenue	72,271	(X)	72,271	6,919	65,352	(X)	275
Insurance trust revenue	730,635	554,486	176,149	160,462	15,687	2,110	670
Expenditure	2,819,860	1,705,486	1,351,438	837,082	759,368	6,491	5,143
Intergovernmental expenditure	(²)	233,389	3,675	240,757	7,930	888	14
Direct expenditure	2,819,860	1,472,097	1,347,763	596,325	751,438	5,602	5,129
General expenditure ³	2,059,994	913,806	1,146,188	492,525	653,663	3,478	4,362
Education	404,933	26,660	378,273	101,510	276,763	101	1,440
Elementary and secondary education	264,240	(X)	264,240	2,187	262,053	(X)	1,006
Higher education	97,048	(X)	97,048	82,339	14,710	(X)	369
Public welfare	250,356	57,246	193,110	160,421	32,689	218	735
Hospitals	79,916	11,990	67,926	28,883	39,044	46	259
Health	52,551	14,531	38,020	20,604	17,416	55	145
Highways	77,840	731	77,109	46,893	30,216	3	293
Police protection	47,917	6,862	41,055	5,735	35,320	26	156
Fire protection	17,009	(X)	17,009	-	17,009	(X)	65
Corrections	38,922	3,065	35,857	24,091	11,766	12	136
Natural resources	54,993	39,742	15,251	11,980	3,271	151	58
Sewerage	23,583	(X)	23,583	1,462	22,121	(X)	90
Solid waste management	17,701	2,711	14,990	1,658	13,331	10	57
Housing and community development	37,787	16,278	21,509	2,085	19,424	62	82
Governmental administration	52,881	(X)	52,881	22,977	29,904	(X)	201
Parks and recreation	20,138	2,250	17,888	2,965	14,924	9	68
Interest on general debt	290,195	233,225	56,970	24,485	32,485	888	217
Utility and liquor store expenditure	94,235	(X)	94,235	10,108	84,127	(X)	359
Insurance trust expenditure	665,631	558,291	107,340	93,692	13,648	2,125	409
By character and object:							
Current operation	1,471,734	486,041	985,693	396,035	589,658	1,850	3,751
Capital outlay	226,088	74,648	151,440	57,829	93,611	284	576
Construction	119,941	9,929	110,012	46,113	63,899	38	419
Equip., land, and existing structures	106,148	64,719	41,429	11,716	29,713	246	158
Assistance and subsidies	156,759	119,892	36,867	23,511	13,356	456	140
Interest on debt (general and utility)	299,648	233,225	66,423	25,259	41,165	888	253
Insurance benefits and repayments	665,631	558,291	107,340	93,692	13,648	2,125	409
Expenditure for salaries	593,342	162,392	430,950	125,432	305,518	618	1,640

- Represents or rounds to zero. X Not applicable. ¹ Based on estimated resident population as of July 1. See Table 2. ² Aggregates exclude duplicative transactions between levels of government; see source. ³ Includes amounts not shown separately. ⁴ Included in items shown above.

Source: U.S. Bureau of the Census; <<http://www.census.gov/pub/govs/www/index.html>> (accessed 5 June 1998); and unpublished data.

No. 501. All Governments—Capital Outlays: 1980 to 1995

[In millions of dollars, except percent. For fiscal year ending in year shown; see text, Section 9. Local government amounts are subject to sampling variation; see Appendix III and source]

LEVEL AND FUNCTION	1980	1985	1990	1991	1992	1993	1994	1995
Total	99,386	156,912	220,960	227,225	227,798	221,227	217,305	226,088
Federal government:								
Total	36,492	77,014	97,891	95,575	93,095	85,328	79,804	74,648
Annual percent change ¹	10.9	6.3	-1.9	-2.4	-2.6	-8.3	-6.5	-6.5
Direct expenditure	526,330	924,889	1,246,131	900,262	889,494	1,364,873	1,412,364	1,472,097
Percent of direct expenditure	6.9	8.3	7.9	10.6	10.5	6.3	5.7	5.1
By function:								
National defense ²	28,161	64,154	75,624	72,775	69,061	61,754	59,160	53,826
Education	97	39	41	97	90	86	145	221
Highways	132	121	181	143	310	210	203	185
Health and hospitals	673	916	1,096	1,387	1,594	1,703	1,508	1,740
Natural resources	4,046	4,092	4,698	4,721	5,466	6,122	2,990	3,261
Housing ³	317	1,935	4,343	4,147	4,017	3,942	3,557	3,918
Air transportation	151	785	664	778	879	916	909	791
Water transportation ⁴	1,003	583	385	459	506	739	495	369
Other	1,912	4,389	10,859	11,068	11,172	9,856	10,837	10,337
State and local governments:								
Total	62,894	79,898	123,069	131,650	134,703	135,899	137,501	151,440
Annual percent change ¹	7.0	13.1	9.9	7.0	2.3	0.9	1.2	10.1
Direct expenditure	432,328	656,188	972,662	1,059,806	1,146,853	1,213,723	1,115,997	1,347,763
Percent of direct expenditure	14.5	12.2	12.7	12.4	11.7	11.2	12.3	11.2
By function:								
Education ⁵	10,737	13,477	25,997	27,251	30,845	31,359	29,012	35,708
Higher education	2,972	4,629	7,441	7,064	9,180	8,949	8,959	10,461
Elementary and secondary	7,362	8,358	18,057	19,852	21,319	22,102	19,693	24,808
Highways	19,133	23,900	33,867	36,409	37,031	36,980	39,503	42,561
Health and hospitals	2,443	2,709	3,848	4,142	4,331	5,291	4,464	4,883
Natural resources	1,052	1,736	2,545	2,474	2,266	2,137	2,349	2,891
Housing ³	2,248	3,217	3,997	4,389	4,182	4,890	4,066	4,527
Air transportation	1,391	1,875	3,434	3,941	4,605	5,413	5,170	3,802
Water transportation ⁴	623	717	924	984	778	996	1,483	1,101
Sewerage	6,272	5,926	8,356	9,104	8,926	10,261	7,989	8,894
Parks and recreation	2,023	2,196	3,877	4,702	3,934	3,849	3,919	4,085
Utilities	9,933	13,435	16,601	17,028	17,785	15,931	18,180	19,028
Water	3,335	4,160	6,873	7,499	7,567	6,490	6,893	7,466
Electric	4,572	5,247	3,976	3,979	3,950	3,760	4,030	3,715
Transit	1,921	3,830	5,443	5,636	5,836	5,253	6,966	7,507
Gas	105	198	310	314	432	428	290	340
Other	7,039	10,711	19,623	21,226	20,020	18,793	21,366	23,961

¹ Change from prior year shown. ² Includes international relations and U.S. service schools. ³ Includes community development. ⁴ Includes terminals. ⁵ Includes other education.

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*; and *Government Finances*, Series GF, No. 5, annual, 1980-92; <<http://www.census.gov/govs/www/index.html>> (accessed 22 July 1998).

No. 502. All Governments—Expenditure for Public Works: 1980 to 1995

[In millions of dollars. Public works include expenditures on highways, airports, water transport and terminals, sewerage, solid waste management, water supply, and mass transit systems. Represents direct expenditures excluding intergovernmental grants]

ITEM	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
1980: Total	72,177	33,745	5,071	3,278	9,892	3,322	9,228	7,641
Federal	5,114	434	2,570	2,110	-	-	-	-
State	22,832	20,661	360	360	334	-	91	1,026
Local	44,231	12,650	2,141	808	9,558	3,322	9,137	6,615
Capital expenditures (percent)	48	57	30	50	63	11	36	25
1990: Total	146,762	61,913	10,983	4,524	18,309	10,144	22,101	18,788
Federal	7,911	856	4,499	2,556	-	-	-	-
State	43,787	36,464	635	504	636	891	136	4,521
Local	95,064	24,593	5,848	1,464	17,673	9,253	21,966	14,267
Capital expenditures (percent)	42	55	37	29	46	18	31	29
1994: Total	180,634	72,758	15,896	5,476	21,624	14,041	26,617	24,221
Federal	10,021	691	6,482	2,848	-	-	-	-
State	52,534	43,812	788	635	1,318	1,370	176	4,434
Local	118,079	28,255	8,626	1,993	20,305	12,671	26,441	19,788
Capital expenditures (percent)	40	55	38	36	37	13	26	29
1995: Total	192,985	77,840	15,085	5,016	23,583	17,701	28,041	25,719
Federal	12,837	731	6,688	2,707	-	2,711	-	-
State	56,392	46,893	783	604	1,462	1,658	178	4,814
Local	123,756	30,216	7,614	1,706	22,121	13,331	27,863	20,904
Capital expenditures (percent)	39	55	30	29	38	11	27	29

- Represents or rounds to zero.

Source: U.S. Bureau of the Census, *Government Finances*, Series GF, No. 5, annual 1980-90; <<http://www.census.gov/govs/index.html>> *State and Local Government Finance Estimates by State*, annual (accessed 5 June 1998); and unpublished data.

No. 503. Federal Grants-in-Aid Summary: 1970 to 1998

[For fiscal year ending in year shown; see text, Section 9. Minus sign (-) indicates decrease]

YEAR	CURRENT DOLLARS							CONSTANT (1992) DOLLARS	
	Total grants (mil. dol.)	Annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (mil. dol.)	Annual percent change ¹
			Total (mil. dol.)	Percent of total grants	State-local govt. outlays ²	Federal outlays	Gross domestic product		
1970	24,065	19.3	8,727	36.3	19.0	12.3	2.4	86.9	11.8
1975	49,791	14.8	16,762	33.7	23.5	15.0	3.2	126.6	3.3
1980	91,385	9.6	32,652	35.7	26.3	15.5	3.4	155.7	-1.1
1985	105,852	8.5	49,352	46.6	21.3	11.2	2.6	135.6	4.7
1990	135,325	11.0	77,132	57.0	18.7	10.8	2.4	144.7	6.2
1991	154,519	14.2	92,497	59.9	19.5	11.7	2.6	158.6	9.6
1992	178,065	15.2	112,185	63.0	20.8	12.9	2.9	178.1	12.3
1993	193,612	8.7	124,289	64.2	21.2	13.7	3.0	188.7	6.0
1994	210,596	8.8	135,232	64.2	21.8	14.4	3.1	200.5	6.3
1995	224,991	6.8	145,793	64.8	22.2	14.8	3.1	208.2	3.8
1996	227,811	1.3	147,598	64.8	(NA)	14.6	3.0	205.5	-1.3
1997	234,160	2.8	148,847	63.6	(NA)	14.6	2.9	205.8	0.1
1998 est.	250,922	7.2	161,063	64.2	(NA)	15.0	3.0	215.9	4.9

NA Not available. ¹ Average annual percent change from prior year shown. For explanation, see Guide to Tabular Presentation. 1970, change from 1969. ² Outlays as defined in the national income and product accounts.

Source: Office of Management and Budget, based on *Historical Tables, Budget of the United States Government, FY 99.*

No. 504. Federal Aid to State and Local Governments: 1970 to 1998

[In millions of dollars. For fiscal year ending in year shown; see text, Section 9. Includes trust funds]

PROGRAM	1970	1980	1990	1994	1995	1996	1997	1998, est.
Grant-in-aid shared revenue¹	24,065	91,385	135,325	210,596	224,991	227,811	234,160	250,922
National defense	37	93	241	169	68	38	(NA)	(NA)
Energy	25	499	461	466	492	481	440	424
Natural resources and environment	411	5,363	3,745	3,765	4,148	3,900	4,121	4,220
Environmental Protection Agency	194	4,603	2,874	2,700	2,912	2,779	2,907	2,748
Agriculture	604	569	1,285	937	780	641	634	702
Transportation	4,599	13,022	19,174	23,633	25,787	25,957	26,846	27,744
Airports	83	590	1,220	1,620	1,826	1,665	1,489	1,554
Highways	4,395	9,208	14,171	18,667	19,475	19,366	20,304	21,423
Urban mass transit	104	3,129	3,730	3,267	4,353	4,291	4,499	4,068
Community and regional development ¹	1,780	6,486	4,965	7,789	7,230	7,850	8,161	9,188
Appalachian development	184	335	124	181	182	230	236	159
Community development block grants	(X)	3,902	2,818	3,651	4,333	4,545	4,517	4,989
Education, employment, training, social services ¹	6,417	21,862	23,359	32,744	34,125	34,034	34,735	36,202
Education for the disadvantaged	1,470	3,370	4,437	6,819	6,785	7,006	7,187	6,231
School improvement programs	86	523	1,080	1,358	1,288	1,140	1,187	1,282
Bilingual and immigrant education ³	-	166	152	176	189	160	171	268
Federally affected areas impact aid	622	622	799	797	803	945	651	1,001
Vocational and adult education	285	854	1,287	1,292	1,449	1,323	1,382	1,312
Payments to States for Family Support Activities	81	383	265	839	953	931	445	152
Social services-block grants to States	574	2,763	2,749	2,728	2,797	2,484	2,571	2,443
Human development services	390	1,548	2,618	3,998	4,463	4,494	4,876	5,233
Training and employment assistance	954	6,191	3,042	3,310	3,620	3,231	3,324	3,643
Office of libraries	105	158	127	125	109	156	132	171
Health ¹	3,849	15,758	43,890	86,265	93,587	97,650	98,974	105,404
Alcohol, drug abuse, and mental health ³	146	679	1,241	2,132	2,444	2,083	1,622	2,164
Medicaid ³	2,727	13,957	41,103	82,034	89,070	91,990	95,552	100,960
Income security ¹	5,795	18,495	35,189	51,532	55,122	53,375	54,965	61,160
Family support payments to States ³	4,142	6,888	12,246	16,508	17,133	16,670	5,345	4,376
Food stamps-administration ⁴	559	412	2,130	2,688	2,740	3,030	3,122	3,673
Child nutrition and special milk programs ³	380	3,388	4,871	6,938	7,387	7,757	8,141	8,664
Housing assistance ³	436	3,435	9,516	15,791	18,416	16,762	17,171	19,159
Veterans benefits and services	18	90	134	199	253	266	277	290
Administration of justice	42	529	574	992	1,222	1,547	2,845	3,293
General government ⁵	479	8,616	2,309	2,098	2,172	2,064	2,153	2,284

- Represents or rounds to zero. X Not applicable. NA Not available. ¹ Includes items not shown separately. ² Includes \$5 million for international affairs subsequently provided to a private institution. ³ Includes grants for payments to individuals. ⁴ Includes Puerto Rico. ⁵ Includes general purpose fiscal assistance.

Source: U.S. Office of Management and Budget, *Historical Tables, Budget of the United States Government, FY 99.*

No. 505. Federal Aid to State and Local Governments—Selected Programs, by State: 1997

[In millions of dollars, except per capita. For fiscal year ending September 30]

STATE AND OUTLYING AREA	FEDERAL AID ¹		OE ³ compen-satory edu-cation ⁴	EPA ⁵ waste treat-ment facilities con-struction	HHS ⁶		HUD ⁸		ETA ¹⁰ employ-ment/ training	DOT ¹¹ highway trust fund
	Total	Per capita ² (dol.)			Adminis-tration for Children and Families ⁷	Medi-caid	Lower income hous-ing assis-tance ⁹	Communi-ty develop-ment		
United States ¹²	229,778	859	10,414	2,679	20,650	95,552	12,032	4,585	5,308	20,467
Alabama	3,483	806	207	31	160	1,565	166	86	76	299
Alaska	1,303	2,139	99	19	110	232	102	17	26	240
Arizona	3,355	737	237	23	221	1,248	171	27	88	334
Arkansas	2,283	905	111	22	189	1,014	84	33	47	285
California	27,014	837	1,136	245	3,319	9,424	1,325	413	949	2,097
Colorado	2,444	628	108	17	307	840	129	46	61	207
Connecticut	2,905	888	86	30	231	1,340	215	75	77	368
Delaware	629	860	30	19	64	226	35	10	12	86
District of Columbia	2,740	5,179	198	8	185	481	121	52	36	94
Florida	8,504	580	398	71	816	3,536	398	156	215	736
Georgia	5,469	730	250	43	398	2,302	247	106	95	473
Hawaii	1,184	998	66	17	151	352	78	17	30	207
Idaho	936	773	40	16	82	295	25	6	28	161
Illinois	9,296	781	448	124	1,238	3,510	674	250	217	704
Indiana	3,539	604	155	45	231	1,566	152	60	67	429
Iowa	1,977	693	75	39	180	839	63	20	42	229
Kansas	1,620	624	102	27	155	643	56	22	33	186
Kentucky	3,702	947	179	43	202	1,816	155	59	68	293
Louisiana	4,457	1,024	262	33	208	2,464	150	51	82	256
Maine	1,378	1,109	48	20	107	709	65	19	33	118
Maryland	3,950	775	108	48	666	1,456	244	126	71	419
Massachusetts	6,365	1,041	218	236	397	2,485	531	160	122	1,025
Michigan	7,237	740	407	145	558	3,380	300	73	177	605
Minnesota	3,952	843	129	42	440	1,639	185	48	72	302
Mississippi	2,626	962	167	24	162	1,264	94	33	49	195
Missouri	4,231	783	204	50	322	1,916	214	66	81	444
Montana	991	1,127	68	14	64	286	43	13	20	171
Nebraska	1,227	741	57	20	144	465	62	19	17	167
Nevada	983	586	32	11	74	260	73	10	34	148
New Hampshire	842	718	25	12	63	378	46	10	22	105
New Jersey	6,602	820	220	68	534	2,845	517	157	173	644
New Mexico	2,152	1,244	138	25	209	757	81	17	37	201
New York	24,384	1,344	799	318	2,667	12,548	1,675	806	361	1,201
North Carolina	6,284	846	225	54	500	3,128	210	97	100	448
North Dakota	1,074	1,676	49	12	64	227	34	11	17	141
Ohio	8,327	744	379	69	711	3,909	477	199	178	763
Oklahoma	2,510	757	151	26	249	900	176	41	62	270
Oregon	2,853	880	108	20	191	991	122	36	75	340
Pennsylvania	10,268	854	392	89	1,158	4,585	587	253	265	934
Rhode Island	1,144	1,158	33	15	134	503	108	18	33	106
South Carolina	2,987	794	132	27	146	1,555	114	32	70	252
South Dakota	982	1,330	56	22	44	224	58	15	12	146
Tennessee	4,555	849	170	43	226	2,333	183	74	73	378
Texas	13,184	678	816	100	788	6,199	479	201	314	1,179
Utah	1,355	658	55	12	91	485	34	8	36	153
Vermont	601	1,020	27	9	47	240	26	6	16	89
Virginia	3,518	522	164	49	303	1,223	206	93	91	442
Washington	4,496	801	193	50	437	1,757	176	73	142	467
West Virginia	2,100	1,157	92	32	125	945	71	20	47	219
Wisconsin	3,617	700	185	59	348	1,617	158	63	79	329
Wyoming	762	1,588	32	20	29	135	12	6	12	134
Outlying areas	4,370	346	52	203	141	327	102	157	124	

- Represents or rounds to zero. ¹ Includes programs not shown separately. ² Based on estimated resident population as of July 1, 1997. ³ Department of Education, Office of Elementary and Secondary Education. ⁴ For the disadvantaged. ⁵ Environmental Protection Agency. ⁶ Department of Health and Human Services. ⁷ Includes family support payments (Aid to Families with Dependent Children), social services block grants, children and family services, foster care and adoption assistance, low-income home energy assistance, community services block grants, refugee assistance, and assistance for legalized aliens. ⁸ Department of Housing and Urban Development. ⁹ Includes public housing, housing payments (section 8) to public agencies, and college housing. ¹⁰ Department of Labor, Employment and Training Administration, Insurance and Employment Service Operations, and Community Service. ¹¹ Department of Transportation, Highway Trust Fund. ¹² Includes undistributed amounts not shown separately.

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1997*.

No. 506. State and Local Governments—Summary of Finances: 1980 to 1995

[For fiscal year ending in year shown; see text, Section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1994	1995	1980	1990	1994	1995
Revenue ²	451,537	1,032,115	1,331,442	1,417,925	1,993	4,150	5,115	5,396
From Federal Government	83,029	136,802	215,445	228,771	367	550	828	871
Public welfare	24,921	59,961	111,315	115,799	110	241	428	441
Highways	8,980	14,368	18,259	19,879	40	58	70	76
Education	14,435	23,233	30,413	34,045	-	93	117	130
Health and hospitals	2,513	5,904	9,364	11,113	11	24	36	42
Housing and community development	3,905	9,655	13,108	15,255	17	39	50	58
Other and unallocable	28,275	23,683	32,987	32,681	125	95	127	124
From State and local sources	368,509	895,313	1,100,441	1,189,153	1,627	3,600	4,228	4,526
General, net intergovernmental	299,293	712,700	884,996	940,733	1,321	2,865	3,400	3,580
Taxes	223,643	501,619	625,527	660,577	986	2,017	2,403	2,514
Property	68,499	155,613	197,140	203,451	302	626	757	774
Sales and gross receipts	79,927	177,885	223,628	237,268	353	715	859	903
Individual income	42,080	105,640	128,810	137,931	186	425	495	525
Corporation income	13,321	23,566	28,320	31,406	59	95	109	120
Other	19,636	38,915	47,630	50,521	87	156	183	192
Charges and miscellaneous	75,830	211,081	259,469	280,156	335	849	997	1,066
Utility and liquor stores	25,560	58,642	70,075	72,271	113	236	269	275
Water supply system	6,766	17,674	22,692	23,879	30	71	87	91
Electric power system	11,387	29,268	33,808	34,627	50	118	130	132
Transit system	2,397	5,216	3,713	6,540	11	21	14	25
Gas supply system	1,809	3,043	6,256	3,588	8	12	24	14
Liquor stores	3,201	3,441	3,607	3,637	14	14	14	14
Insurance trust revenue ³	43,656	123,970	160,927	176,149	193	498	618	670
Employee retirement	25,441	94,268	114,304	122,595	112	379	439	467
Unemployment compensation	13,529	18,441	29,901	37,225	60	74	115	142
Direct expenditure	432,328	972,622	1,260,642	1,347,763	1,908	3,911	4,843	5,129
By function:								
Direct general expenditure ³	367,340	834,786	1,074,017	1,146,188	1,622	3,356	4,126	4,362
Education ³	133,211	288,148	353,287	378,273	588	1,159	1,357	1,440
Elementary and secondary	92,930	202,009	246,981	264,240	410	812	949	1,006
Higher education	33,919	73,418	90,871	97,048	150	295	349	369
Highways	33,311	61,057	72,067	77,109	147	245	277	293
Public welfare	45,552	110,518	179,829	193,110	201	444	691	735
Health	8,387	24,223	35,329	38,020	37	97	136	145
Hospitals	23,787	50,412	65,101	67,926	105	203	250	259
Police protection	13,494	30,577	38,645	41,055	60	123	148	156
Fire protection	5,718	13,186	16,123	17,009	25	53	62	65
Natural resources	5,509	12,330	13,987	15,251	24	50	54	58
Sanitation and sewerage	13,214	28,453	35,665	38,573	58	114	137	147
Housing and community development	6,062	15,479	19,899	21,509	27	62	76	82
Parks and recreation	6,520	14,326	16,676	17,888	29	58	64	68
Financial administration	6,719	16,217	20,577	22,380	30	65	79	85
Interest on general debt ⁴	14,747	49,739	54,960	56,970	65	200	211	217
Utility and liquor stores ⁴	36,191	77,801	91,163	94,235	160	313	350	359
Water supply system	9,228	22,101	26,617	28,041	41	89	102	107
Electric power system	15,016	30,997	33,829	34,021	66	125	130	129
Gas supply system	1,715	2,989	3,510	25,719	8	12	13	98
Transit system	7,641	18,788	24,221	3,434	34	76	93	13
Liquor stores	2,591	2,926	2,985	3,020	11	12	11	11
Insurance trust expenditure ³	28,797	63,321	95,462	107,340	127	255	367	409
Employee retirement	14,008	38,355	51,662	61,427	56	154	198	234
Unemployment compensation	12,070	16,499	28,624	35,204	53	66	110	134
By character and object:								
Current operation	307,811	700,131	927,899	985,693	1,359	2,815	3,565	3,751
Capital outlay	62,894	123,069	137,501	151,440	278	495	528	576
Construction	51,492	89,114	101,992	110,012	227	358	392	419
Equipment, land, and existing structures	11,402	33,955	35,509	41,429	50	137	136	158
Assistance and subsidies	15,222	27,227	35,295	36,867	67	109	136	140
Interest on debt (general and utility)	17,604	58,914	64,484	66,423	78	237	248	253
Insurance benefits and repayments	28,797	63,321	95,462	107,340	127	255	367	409
Expenditure for salaries and wages	163,896	341,158	410,610	430,950	723	1,372	1,577	1,640
Debt outstanding, year end	335,603	860,584	1,074,660	1,115,370	1,481	3,460	4,129	4,245
Long-term	322,456	841,278	1,047,994	1,088,331	1,423	3,382	4,026	4,142
Short-term	13,147	19,306	26,666	27,039	58	78	102	103
Long-term debt:								
Issued	42,364	108,468	207,807	129,337	187	436	798	492
Retired	17,404	64,831	166,552	95,070	77	261	640	362

NA Not available ¹ 1980 and 1990 based on enumerated resident population as of April 1. Other years based on estimated resident population as of July 1; see Table 2. ² Aggregates exclude duplicative transactions between state and local governments; see source. ³ Includes amounts not shown separately. ⁴ Interest on utility debt included in "utility expenditure." For total interest on debt, see "Interest on debt (general and utility)."

Source: U.S. Bureau of the Census, *Government Finances*, Series GF, No. 5, annual 1980-90; <<http://www.census.gov/govs/estimate.html>> (accessed 9 June 1998).

No. 507. State and Local Government Receipts and Current Expenditures in the National Income and Product Accounts: 1980 to 1997

[In billions of dollars. For explanation of national income, see text, Section 14]

ITEM	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
Receipts	361.4	528.7	728.9	784.2	844.3	894.4	949.2	999.0	1,043.4	1,090.4
Personal tax and nontax receipts	56.2	94.0	139.1	147.8	159.7	167.4	176.8	189.4	200.2	214.3
Income taxes	42.6	72.1	106.3	110.4	118.1	124.2	131.2	140.3	149.1	159.8
Nontaxes	5.0	9.9	15.6	19.2	22.5	23.4	24.8	26.7	28.8	31.0
Other	8.6	11.9	17.3	18.2	19.1	19.8	20.8	22.4	22.3	23.5
Corporate profits tax accruals	14.5	20.2	22.5	23.6	24.4	26.9	29.9	31.1	34.5	37.6
Indirect business tax and nontax accruals ¹	172.3	271.4	377.6	398.4	423.7	445.6	469.8	489.3	508.9	528.1
Sales taxes	82.9	131.1	183.2	190.0	202.2	214.8	228.2	239.4	249.8	257.4
Property taxes	68.8	107.0	155.5	167.6	177.5	185.0	191.4	197.4	202.3	208.8
Contributions for social insurance	29.7	42.8	57.4	60.9	64.3	68.7	73.4	77.3	81.4	86.2
Federal grants-in-aid	88.7	100.3	132.4	153.4	172.2	185.8	199.2	211.9	218.3	224.2
Current expenditures	307.0	437.8	648.8	708.4	758.0	807.0	852.3	895.9	938.0	982.6
Consumption expenditures	261.3	382.6	550.1	579.4	603.6	631.6	663.8	698.6	730.9	762.9
Transfer payments to persons	65.7	101.9	166.5	199.0	227.2	247.2	264.3	280.6	294.8	311.8
Net interest paid	-19.3	-38.9	-51.7	-53.3	-54.7	-52.4	-55.1	-59.6	-61.7	-65.2
Interest received by government	38.7	81.0	112.1	116.8	119.4	116.9	118.8	123.7	126.3	129.8
Less: Dividends received	1.9	4.5	9.0	9.5	10.1	10.5	11.4	12.5	13.6	14.6
Subsidies	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3
Less: Current surplus of government enterprises	-0.9	3.7	7.5	7.6	8.4	9.3	9.7	11.5	12.7	12.6
Current surplus or deficit	54.4	91.0	80.1	75.8	86.3	87.4	96.8	103.1	105.3	107.8
Social insurance funds	26.9	47.0	59.9	64.3	68.0	67.8	68.9	70.5	71.3	71.4
Other	27.5	44.0	20.2	11.5	18.3	19.7	27.9	32.5	34.1	36.3

¹ Includes other items not shown separately.Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States, 1929-94*, Vol. 1 and *Survey of Current Business*, August 1997.**No. 508. State and Local Government Consumption Expenditures and Transfers in the National Income and Product Accounts: 1980 to 1997**

[In billions of dollars. For explanation of national income, see text, Section 14]

EXPENDITURE	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
Consumption expenditures and gross investment ¹	324.4	464.9	672.6	703.4	735.8	765.0	802.8	846.0	886.7	928.9
Consumption expenditures	261.3	382.6	550.1	579.4	603.6	631.6	663.8	698.6	730.9	762.9
Durable goods ²	4.7	7.4	10.9	11.7	12.4	13.2	13.9	14.7	15.3	15.8
Nondurable goods	28.8	38.7	56.5	58.4	60.9	64.3	67.8	73.0	78.2	80.6
Services	227.8	336.5	482.8	509.4	530.3	554.2	582.1	610.9	637.5	666.5
Gross investment	63.1	82.3	122.5	123.9	132.2	133.4	138.9	147.4	155.7	166.0
Structures	55.1	67.6	98.5	100.5	108.1	108.7	113.4	121.0	128.5	138.4
Equipment	8.1	14.8	23.9	23.4	24.0	24.7	25.6	26.4	27.3	27.6
Transfers	65.7	101.9	166.5	199.0	227.2	247.2	264.3	280.6	294.8	(NA)
Benefits from social insurance funds	17.8	30.4	49.6	55.1	61.0	66.0	71.1	76.8	83.5	(NA)
State and local employee retirement	15.1	25.5	40.6	44.7	49.6	54.8	60.3	66.3	72.9	(NA)
Temporary disability insurance	0.8	1.4	2.2	2.8	3.0	2.3	2.2	2.1	2.1	(NA)
Workers' compensation	2.0	3.5	6.9	7.6	8.4	8.9	8.6	8.4	8.6	(NA)
Public assistance	42.8	65.7	108.1	134.4	156.0	170.0	180.9	190.3	197.0	(NA)
Medical care	24.6	41.8	76.7	100.2	119.7	132.5	141.7	151.3	159.9	(NA)
Family Assistance ³	12.4	15.4	19.8	22.0	23.3	24.0	24.3	23.3	21.7	(NA)
Supplemental Security Income ⁴	2.0	2.3	3.8	3.8	4.1	3.9	3.8	3.8	3.6	(NA)
General assistance	1.4	2.4	3.0	2.9	3.3	3.3	3.4	3.4	3.5	(NA)
Energy assistance	1.3	2.1	1.6	1.6	1.6	1.5	2.0	1.5	1.4	(NA)
Other ⁵	1.0	1.6	3.2	3.8	4.0	4.8	5.7	7.0	6.8	(NA)
Education	2.4	3.5	5.3	5.7	6.0	6.6	7.6	8.5	9.1	(NA)
Employment and training	1.7	0.9	0.9	0.9	1.1	1.1	1.1	1.2	1.1	(NA)
Other ⁶	0.8	1.3	2.5	2.9	3.1	3.4	3.7	3.9	4.1	(NA)

NA Not available. ¹ Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures. ² Consumption expenditures for durable goods excludes expenditures classified as investment, except for goods transferred to foreign countries by the federal government. ³ Consists of aid to families with dependent children. Beginning with 1996, assistance programs operating under the personal responsibility and work opportunity act of 1996. ⁴ Prior to 1974, consists of old-age assistance, aid to the blind, and aid to the permanently and totally disabled, which were partly federally funded. ⁵ Consists of emergency assistance and medical insurance premium payments paid on behalf of indigents. ⁶ Consists largely of foster care, veterans benefits, Alaska dividends, and crime victim payments.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States 1929-94*, Vol. 1 and *Survey of Current Business*, August 1997.

No. 509. Long Term Municipal New Bond Issues for State and Local Governments: 1980 to 1997

[In billions of dollars]

ITEM	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
Long-term municipal new issues¹	45.6	202.4	125.9	169.5	231.7	289.9	162.3	156.2	181.7	215.1
General obligation	13.7	39.6	40.2	57.0	80.3	91.4	55.6	60.2	64.2	72.1
Revenue	31.9	162.8	85.7	112.5	151.3	198.5	106.7	96.0	117.5	142.9
Competitive	19.3	27.8	30.2	40.2	44.3	55.6	49.5	41.0	47.0	47.8
Negotiated	26.4	174.6	95.9	129.3	187.3	234.3	112.8	115.4	134.7	167.2
States with largest issuance: ²										
California	3.6	25.3	15.7	23.6	25.9	38.3	25.4	20.2	24.9	27.8
New York	2.9	12.7	16.9	20.9	22.0	30.7	18.8	18.8	21.1	27.9
Texas	3.8	21.2	6.5	11.3	17.1	16.3	10.3	10.4	11.6	15.5
Florida	2.2	13.2	5.9	8.7	13.3	17.7	7.7	9.1	10.0	10.5
Illinois	2.3	9.2	6.3	6.5	10.9	11.7	7.9	6.6	8.8	10.0
All others	30.8	120.8	74.6	98.5	142.5	175.2	92.2	91.1	105.3	123.4
Type of issuer: ³										
City, town, or village	8.5	36.5	22.7	31.2	44.5	51.3	26.6	27.9	30.3	35.3
College or university	0.2	2.9	1.5	3.6	3.7	4.7	2.4	2.5	4.5	3.3
County/parish	4.6	15.8	10.0	14.8	20.1	24.4	17.2	13.3	16.8	15.5
Direct issuer	-	0.4	0.2	0.2	0.7	0.8	0.6	0.4	1.0	0.8
District	3.9	15.6	15.2	23.3	31.8	38.2	21.7	22.4	27.5	33.7
Local authority	9.2	51.1	20.7	27.8	41.0	56.5	26.3	27.9	33.7	41.9
State authority	14.1	68.1	40.6	49.1	64.6	85.7	47.6	47.2	53.5	66.0
State	5.1	12.1	15.0	19.5	25.2	28.2	19.8	14.6	14.3	18.6
Refunding	1.6	70.5	25.3	53.6	122.2	194.6	49.8	47.5	60.8	81.4
New Capital	45.6	202.4	125.9	169.5	231.6	289.9	162.3	156.2	181.7	215.1
General use of proceeds:										
Airports	0.4	3.0	5.2	4.3	7.2	5.7	4.3	4.7	5.2	6.0
Combined utilities	0.3	2.4	1.0	1.4	2.8	1.9	1.2	0.7	1.2	1.5
Economic development	0.2	2.5	2.1	3.4	4.6	6.0	4.2	2.5	1.8	2.9
Education	4.0	20.4	20.5	25.5	35.0	43.4	26.9	28.5	35.0	42.6
Health care	3.1	30.0	12.6	16.5	20.8	29.2	13.8	11.5	16.6	22.2
Industrial development	1.0	2.9	1.9	2.3	2.4	2.4	2.1	3.2	2.8	3.5
Multi family housing	2.5	20.2	3.1	3.5	5.7	6.2	4.9	6.1	6.7	5.4
Nursing homes/life care retirement	0.3	1.2	1.6	1.5	2.4	2.5	2.4	1.9	3.0	3.6
Other miscellaneous	11.1	37.3	36.2	52.9	67.1	82.7	48.8	44.2	55.3	57.5
Pollution control	2.3	10.0	2.5	5.2	6.2	8.1	7.0	5.0	5.4	5.5
Electric & public power	4.4	23.2	5.2	8.9	15.7	27.8	6.3	4.8	5.9	6.5
Single family housing	10.6	16.4	12.5	10.4	8.9	8.2	10.5	10.0	10.4	13.6
Solid waste/resource recovery	0.4	3.8	3.0	2.6	3.4	5.1	3.8	3.3	2.2	3.6
Student loans	0.2	4.0	0.4	2.0	5.1	4.8	3.3	4.4	4.2	3.9
Transportation	1.3	11.0	7.6	11.9	17.9	21.0	9.4	11.3	10.2	17.2
Water, sewer, and gas facilities	3.1	13.4	9.3	16.7	25.0	33.2	12.5	13.2	14.5	18.2
Waterfront/seaports	0.5	1.5	0.5	0.4	1.5	1.6	0.8	0.8	1.3	1.3

- Represents or rounds to zero. ¹ Excludes notes and new issues with a final maturity of less than 13 months. ² Also private placements and not-for-profit cooperative utilities. ³ Ranked by 1997 long-term municipal new issue volume. ³ Includes outlying areas.

Source: Securities Data Company, Newark, NJ, Municipal New Issues Database (copyright).

No. 510. State and Local Governments—Indebtedness: 1980 to 1995

[In billions of dollars, except per capita. For fiscal year ending in year shown; see text, Section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

ITEM	DEBT OUTSTANDING					LONG TERM			
	Total	Per capita ¹ (dol.)	Long-term			Short-term	Net long term	Debt issued	Debt retired
			Local schools ²	Utilities	All other				
1980: Total	335.6	1,481	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
1985: Total	568.6	2,390	43.8	90.8	414.5	19.6	430.5	101.2	43.5
State	211.9	893	6.7	8.6	193.8	2.8	110.4	41.7	16.4
Local	356.7	1,499	37.1	82.2	220.6	16.8	320.1	59.5	27.2
1990: Total	860.6	3,459	60.4	134.8	646.1	19.3	477.0	108.5	64.8
State	318.3	1,282	4.4	12.3	298.8	2.8	125.5	43.5	22.9
Local	542.3	2,180	56.0	122.4	347.4	16.5	351.5	65.0	42.0
1992: Total	970.5	3,806	78.4	150.4	720.4	21.3	561.6	155.1	99.2
State	372.3	1,463	7.6	13.7	348.1	2.9	125.4	70.2	45.0
Local	598.1	2,345	70.9	136.7	373.1	18.4	409.1	85.0	54.3
1993: Total	1,016.2	3,943	89.2	157.6	746.8	22.6	617.1	195.0	146.3
State	389.7	1,515	9.4	14.8	361.7	3.9	176.9	77.1	60.7
Local	628.0	2,436	79.8	142.7	385.2	18.9	440.2	118.4	86.3
1994: Total	1,074.7	4,129	143.5	164.9	438.0	26.7	672.8	207.8	166.6
State	411.0	1,582	10.4	16.7	162.0	4.9	200.8	78.5	61.3
Local	663.7	2,550	86.2	148.2	276.0	21.8	472.0	129.3	105.3
1995: Total	1,115.4	4,243	118.2	163.9	756.0	27.0	835.3	129.3	95.1
State	427.2	1,629	11.3	17.0	345.0	6.1	205.3	52.6	37.5
Local	688.1	2,619	107.0	146.9	411.0	20.9	629.9	76.8	57.6

¹ 1980 and 1990 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1; see Table 2. ² Includes debt for education activities other than higher education.

Source: U.S. Bureau of the Census, *State and Local Government Finance Estimates*, annual thru 1992; <<http://www.census.gov/govs/www/estimate.html>> (accessed 10 June 1998).

No. 511. Bond Ratings for State Governments, by State: 1997

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No. 512. Bond Ratings for City Governments, by Largest Cities: 1997

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No. 513. State Resources, Expenditures, and Balances: 1996 and 1997

[In millions of dollars. For fiscal year ending in year shown; see text; Section 9. General funds exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based State services and are available for appropriation to support any governmental activity. Minus sign (-) indicates deficit]

STATE	EXPENDITURES BY FUND SOURCE					STATE GENERAL FUND					
	Total, 1996	1997 ¹				Resources ^{3,4}		Expenditures ⁴		Balance ⁵	
		Total ²	General fund	Federal funds	Other state funds	1996	1997 ¹	1996	1997 ¹	1996	1997 ¹
United States . . .	750,733	782,815	374,601	201,731	191,572	389,031	408,065	371,421	386,702	16,259	18,800
Alabama	11,652	11,852	4,481	3,470	3,888	4,298	4,498	4,240	4,475	58	23
Alaska	4,168	4,242	2,320	983	939	2,347	(NA)	2,347	(NA)	(NA)	(NA)
Arizona	12,766	13,808	4,884	3,537	5,319	4,933	5,413	4,533	4,897	400	516
Arkansas	7,609	8,271	2,624	2,053	3,529	2,632	2,772	2,632	2,772	-	-
California	90,211	96,251	48,443	32,011	13,593	46,078	49,994	45,393	49,088	⁶ 685	⁶ 906
Colorado	8,968	9,266	4,508	1,905	2,853	4,758	5,049	4,408	4,534	⁶ 369	⁶ 375
Connecticut	13,715	13,737	9,200	1,977	1,527	9,111	9,582	8,861	9,320	250	263
Delaware	3,743	4,049	1,766	601	1,532	2,030	2,159	1,651	1,766	⁶ 379	⁶ 393
Florida	38,131	40,101	15,405	8,553	14,628	14,997	16,136	14,710	15,447	287	689
Georgia	19,906	19,824	9,884	4,830	4,543	10,928	11,776	10,439	11,043	489	733
Hawaii	6,310	6,317	3,186	1,014	1,669	3,284	3,322	3,124	3,186	161	136
Idaho	2,870	2,963	1,392	871	696	1,349	1,405	1,337	1,392	12	13
Illinois	27,131	28,163	13,539	6,312	7,844	18,267	19,280	18,041	18,474	426	806
Indiana	14,304	15,212	7,931	3,699	3,554	8,249	9,069	7,344	7,538	805	1,138
Iowa	8,867	9,407	4,139	2,055	3,213	4,095	4,471	3,781	4,014	253	349
Kansas	7,629	7,884	3,559	1,875	2,386	3,818	4,066	3,439	3,538	379	528
Kentucky	12,589	11,983	5,649	3,323	3,011	5,789	6,187	5,286	5,649	223	284
Louisiana	13,749	14,733	5,263	4,593	4,651	5,311	5,993	5,090	5,838	318	135
Maine	3,906	3,950	1,748	1,201	947	1,723	1,816	1,682	1,769	13	16
Maryland	14,559	15,054	7,380	3,386	3,838	7,396	7,581	7,383	7,374	13	207
Massachusetts	19,736	20,942	14,779	4,233	875	18,054	18,263	16,881	18,064	⁶ 1,172	199
Michigan	30,778	30,619	8,273	8,392	13,950	8,673	8,366	8,673	8,313	⁶ 0	53
Minnesota	14,647	15,545	9,730	3,139	2,430	10,421	11,546	9,078	9,551	⁶ 1,343	1,995
Mississippi	7,066	7,699	2,732	2,652	2,204	2,816	2,942	2,731	2,755	⁶ 86	94
Missouri	12,428	12,974	6,483	2,814	3,528	6,285	6,716	5,822	6,482	464	234
Montana	2,333	2,370	993	790	587	1,017	1,028	985	993	30	30
Nebraska	4,247	4,546	1,860	1,124	1,558	2,005	2,226	1,758	1,870	248	355
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	1,393	1,660	1,257	1,552	159	108
New Hampshire	2,247	2,306	855	797	604	808	893	852	848	-44	-1
New Jersey	23,301	23,422	15,889	4,920	2,427	16,234	16,939	15,532	15,858	⁶ 867	⁶ 1,108
New Mexico	6,209	6,616	2,916	2,037	1,663	2,937	3,054	2,773	2,975	144	⁶ 81
New York	68,688	66,929	30,636	20,318	14,396	33,331	33,330	32,679	32,897	287	⁶ 433
North Carolina	18,194	20,693	10,465	5,551	4,032	10,411	11,226	9,685	10,467	⁶ 291	⁶ 319
North Dakota	1,789	1,997	668	695	634	699	767	651	685	48	⁶ 82
Ohio	30,516	32,834	16,404	4,649	10,813	16,645	17,504	15,858	16,404	251	149
Oklahoma	8,175	8,567	3,836	2,180	2,435	3,838	4,105	3,549	3,880	289	225
Oregon	11,900	12,895	3,866	2,669	6,360	4,060	4,628	3,531	3,900	529	794
Pennsylvania	31,619	33,209	16,466	9,655	6,749	16,347	17,058	16,279	16,548	156	403
Rhode Island	3,585	3,609	1,714	1,015	826	1,714	1,817	1,714	1,772	-	⁶ 46
South Carolina	10,918	12,499	4,769	3,719	3,872	4,935	5,187	4,336	4,613	⁶ 599	⁶ 574
South Dakota	1,656	1,718	635	603	477	631	649	616	639	-	-
Tennessee	13,603	14,750	6,056	5,144	3,078	5,471	5,796	5,326	5,500	⁶ 125	276
Texas	39,987	39,855	24,736	11,485	3,585	26,682	27,115	24,636	24,736	2,046	2,379
Utah	4,967	5,504	3,014	1,231	1,228	2,793	3,046	2,595	2,981	197	65
Vermont	1,610	1,658	690	575	339	707	771	702	771	-	-
Virginia	17,181	18,081	7,988	3,097	6,644	7,759	8,438	7,655	8,183	104	255
Washington	17,297	18,651	9,051	3,732	5,139	9,175	9,626	8,619	9,113	556	513
West Virginia	4,915	5,309	1,986	2,008	1,103	2,539	2,640	2,338	2,457	158	149
Wisconsin	16,678	17,939	9,305	3,786	4,408	8,747	9,608	8,132	9,284	⁶ 582	321
Wyoming	1,680	2,012	505	472	1,028	512	551	459	499	53	⁶ 52

- Represents zero. NA Not available. ¹ Estimated. ² Includes bonds not shown separately. ³ Includes funds budgeted, adjustments, and balances from previous year. ⁴ May or may not include budget stabilization fund transfers, depending on state accounting practices. ⁵ Resources less expenditures. ⁶ Ending balance is held in a budget stabilization fund.

Source: National Association of State Budget Officers, Washington, DC, 1997 State Expenditure Report, and National Governors' Association and NASBO, Fiscal Survey of the States, semi-annual (copyright).

No. 514. State Governments—Summary of Finances: 1980 to 1996

[For fiscal year ending in year shown; see text; Section 9]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dollars)			
	1980	1990	1995	1996	1980	1990	1995	1996
Borrowing and revenue	293,356	672,994	957,452	1,026,450	1,299	2,712	3,651	3,879
Borrowing	16,394	40,532	53,697	60,152	73	163	205	227
Revenue	276,962	632,462	903,756	966,298	1,226	2,549	3,447	3,651
General revenue	233,592	517,720	739,016	770,006	1,034	2,087	2,818	2,910
Taxes	137,075	300,779	399,148	418,264	607	1,212	1,522	1,581
Sales and gross receipts	67,855	147,404	196,851	205,687	300	594	751	777
General	43,168	99,929	132,236	139,279	191	403	504	526
Motor fuels	9,722	19,379	25,440	25,981	43	78	97	98
Alcoholic beverages	2,478	3,191	3,597	3,667	11	13	14	14
Tobacco products	3,738	5,541	7,348	7,338	17	22	28	28
Other	8,750	19,365	28,230	29,423	39	78	108	111
Licenses	8,690	18,849	26,083	27,036	38	76	99	102
Motor vehicles	4,936	9,850	12,433	12,740	22	40	47	48
Corporations in general	1,388	3,096	5,018	5,158	6	12	19	19
Other	2,366	5,903	8,632	9,138	10	24	33	35
Individual income	37,089	96,076	125,610	133,976	164	387	479	506
Corporation net income	13,321	21,751	29,075	29,316	59	88	111	111
Property	2,892	5,775	9,518	9,974	13	23	36	38
Other	7,227	10,922	12,014	12,275	32	44	46	46
Charges and miscellaneous	32,190	90,612	124,310	130,273	142	365	474	492
Intergovernmental revenue	64,326	126,329	215,558	221,469	285	509	822	837
From Federal Government	61,892	118,353	202,485	208,100	274	477	772	786
Public welfare	24,680	59,397	114,945	118,154	109	239	438	446
Education	12,765	21,271	31,944	34,055	57	86	122	129
Highways	8,860	13,931	19,419	18,809	39	56	74	71
Other	15,587	23,754	25,834	26,015	69	96	99	98
From local governments	2,434	7,976	13,073	13,370	11	32	50	51
Utility revenue	1,304	3,305	3,845	3,919	6	13	15	15
Liquor store revenue	2,765	2,907	3,073	3,160	12	12	12	12
Insurance trust revenue ²	39,301	108,530	157,821	189,213	174	437	602	715
Employee retirement	21,146	78,898	104,451	139,316	94	318	398	526
Unemployment compensation	13,468	18,370	37,041	33,685	60	74	141	127
Expenditure and debt redemption	263,494	592,213	874,365	902,353	1,166	2,387	3,335	3,410
Expenditure	257,812	572,318	836,894	859,959	1,141	2,307	3,192	3,250
General expenditure	228,223	508,284	733,504	755,277	1,010	2,049	2,797	2,854
Education	87,939	184,935	249,670	263,519	389	745	952	996
Public welfare	44,219	104,971	194,854	195,731	196	423	743	740
Health and hospitals	17,855	42,666	60,003	62,033	79	172	229	234
Highways	25,044	44,249	57,374	58,255	111	178	219	220
Police protection	2,263	5,166	6,451	7,173	10	21	25	27
Correction	4,449	17,266	26,069	27,324	20	70	99	103
Natural resources	4,346	9,909	12,534	12,862	19	40	48	49
Housing and community development	601	2,856	3,466	3,836	3	12	13	14
Other and unallocable	41,507	96,266	97,003	99,877	184	388	370	377
Utility expenditure	2,401	7,131	7,586	8,043	11	29	29	30
Liquor store expenditure	2,206	2,452	2,522	2,593	10	10	10	10
Insurance trust expenditure ²	24,981	54,452	93,282	94,045	111	219	356	355
Employee retirement	10,256	29,562	47,541	53,083	45	119	181	201
Unemployment compensation	12,006	16,423	35,032	29,337	53	66	134	111
By character and object:								
Intergovernmental expenditure	84,504	175,028	240,978	252,102	374	705	919	953
Direct expenditure	173,307	397,291	595,916	607,856	767	1,601	2,273	2,297
Current operation	108,131	258,046	396,035	405,416	479	1,040	1,510	1,532
Capital outlay	23,325	45,524	57,829	58,915	103	183	221	223
Construction	19,736	34,803	46,113	46,924	87	140	176	177
Land and existing structure	1,345	3,471	2,676	2,968	6	14	10	11
Equipment	2,243	7,250	9,039	9,022	10	29	34	34
Assistance and subsidies	9,818	16,902	23,511	23,313	43	68	90	88
Interest on debt	7,052	22,367	25,259	26,167	31	90	96	99
Insurance benefits ³	24,981	54,452	93,282	94,045	111	219	356	355
Debt redemption	5,682	19,895	37,471	42,395	25	80	143	160
Debt outstanding, year end	121,958	318,254	427,239	447,339	540	1,283	1,629	1,690
Long-term	119,821	315,490	421,139	441,489	530	1,272	1,606	1,668
Full-faith and credit	49,364	74,972	116,195	118,549	119	302	443	448
Nonguaranteed	70,457	240,518	304,944	322,940	312	969	1,163	1,220
Short-term	2,137	2,764	6,100	5,849	9	11	23	22
Net long-term ⁴	79,810	125,524	205,348	219,392	353	506	783	829
Full-faith and credit only	39,357	63,481	106,571	108,955	174	256	406	412

¹ 1980 and 1990 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. ² Includes other items not shown separately. ³ Includes repayments. ⁴ Less cash and investment assets specifically held for redemption of long-term debt.

Source: U.S. Bureau of the Census, *State Government Finances*, Series GF, No. 3, annual, 1980-92; <<http://www.census.gov/ftp/pub/govs/www/state.html>> (accessed 10 June 1998).

No. 515. State Governments—Revenue, by State: 1996

[In millions of dollars, except as noted. For fiscal year ending in year shown; see text, Section 9]

STATE	Total revenue ¹	GENERAL REVENUE								
		Total	Per capita ²		Intergovernmental revenue			Charges and miscellaneous		
			Total (dol.)	Rank	Total	From federal government	From local governments	Total	Current charges	Miscellaneous general revenue
United States . . .	966,298	770,006	2,910	X	221,469	208,100	13,370	130,273	67,145	63,128
Alabama	12,741	10,894	2,541	40	3,347	3,301	46	2,290	1,641	649
Alaska	8,254	6,819	11,272	1	1,017	1,012	5	4,283	294	3,988
Arizona	12,594	10,867	2,451	45	3,105	2,767	338	1,352	666	686
Arkansas	8,653	7,023	2,802	25	2,163	2,156	7	1,152	736	415
California	123,342	98,185	3,082	21	29,087	26,731	2,356	11,351	6,743	4,609
Colorado	11,866	9,461	2,479	43	2,746	2,726	20	1,895	1,071	824
Connecticut	14,349	12,357	3,782	6	2,734	2,729	5	1,793	845	948
Delaware	3,619	3,303	4,565	2	662	633	29	952	466	487
Florida	41,680	32,994	2,288	49	8,493	8,171	322	4,801	1,818	2,983
Georgia	22,409	18,345	2,501	41	5,420	5,319	101	2,633	1,425	1,207
Hawaii	6,383	5,379	4,547	3	1,228	1,220	8	1,072	756	316
Idaho	4,384	3,305	2,783	27	850	844	7	597	280	318
Illinois	36,991	30,306	2,559	38	8,394	7,873	521	4,635	1,891	2,744
Indiana	16,550	15,065	2,585	37	3,750	3,625	125	2,878	1,678	1,200
Iowa	9,245	8,133	2,856	24	2,139	2,057	82	1,554	979	574
Kansas	7,864	6,892	2,672	34	1,694	1,658	37	1,219	729	490
Kentucky	13,788	11,571	2,981	22	3,152	3,141	11	1,929	1,085	844
Louisiana	14,296	11,833	2,726	33	4,111	4,084	26	2,816	1,621	1,195
Maine	4,267	3,836	3,097	20	1,245	1,242	3	694	287	407
Maryland	16,041	14,011	2,769	28	3,240	3,126	114	2,605	1,318	1,286
Massachusetts	25,197	22,845	3,754	7	5,827	5,354	474	4,562	1,814	2,748
Michigan	38,047	32,129	3,302	14	7,760	7,313	447	5,240	3,200	2,040
Minnesota	20,525	16,192	3,483	9	3,620	3,461	159	2,330	1,325	1,005
Mississippi	8,865	7,461	2,752	30	2,696	2,608	88	904	675	229
Missouri	17,051	13,022	2,428	46	3,711	3,690	20	2,101	1,103	998
Montana	3,476	2,831	3,229	15	991	977	15	583	250	334
Nebraska	4,999	4,536	2,751	31	1,190	1,164	26	977	640	337
Nevada	5,997	4,146	2,590	36	804	764	40	452	254	199
New Hampshire	3,561	2,706	2,333	48	1,011	862	149	858	372	486
New Jersey	35,857	26,615	3,326	12	6,663	6,424	240	5,567	2,529	3,038
New Mexico	8,129	6,318	3,692	8	1,794	1,749	45	1,464	599	865
New York	94,277	71,219	3,927	5	27,668	22,373	5,296	9,401	3,941	5,460
North Carolina	23,387	20,047	2,743	32	5,758	5,300	458	2,407	1,525	882
North Dakota	2,569	2,144	3,337	11	660	631	29	499	361	138
Ohio	43,823	29,467	2,640	35	8,726	8,485	241	5,091	2,882	2,209
Oklahoma	10,609	8,156	2,475	44	2,197	2,119	78	1,341	934	407
Oregon	15,432	9,958	3,115	19	3,334	3,267	67	2,208	1,141	1,067
Pennsylvania	42,796	33,512	2,783	26	9,151	9,063	88	6,066	3,512	2,554
Rhode Island	4,271	3,346	3,385	10	1,110	1,053	57	686	253	433
South Carolina	12,602	10,261	2,761	29	3,187	3,062	125	1,961	1,414	547
South Dakota	2,284	1,886	2,557	39	695	687	8	461	181	280
Tennessee	14,749	12,510	2,357	47	4,726	4,689	38	1,599	1,334	466
Texas	51,118	42,616	2,232	50	13,077	12,612	465	8,268	3,344	4,924
Utah	6,773	5,831	2,890	23	1,757	1,712	45	1,160	826	335
Vermont	2,146	1,950	3,325	13	650	647	4	459	286	173
Virginia	20,072	16,617	2,493	42	3,515	3,377	138	4,201	2,483	1,719
Washington	24,790	17,195	3,115	18	3,891	3,834	56	2,718	1,685	1,034
West Virginia	6,866	5,836	3,206	16	2,094	2,079	15	971	555	416
Wisconsin	24,365	16,071	3,123	17	3,860	3,578	282	2,626	1,505	1,121
Wyoming	2,348	2,004	4,175	4	768	753	15	610	95	515

See footnote at end of table.

No. 515. State Governments—Revenue, by State: 1996—Continued

[See headnote, page 318]

STATE	GENERAL REVENUE							Utility revenue	Liquor store revenue	Insur- ance trust revenue
	Taxes									
	Total	General sales	Selective sales ³	License taxes	Indi- vidual income	Corpor- ation net income	Other taxes			
United States	418,264	139,279	66,409	27,036	133,976	29,316	22,248	3,919	3,160	189,213
Alabama	5,258	1,439	1,335	423	1,578	218	265	(X)	136	1,710
Alaska	1,519	(X)	99	79	(X)	326	1,015	17	(X)	1,418
Arizona	6,409	2,720	938	391	1,494	448	418	21	(X)	1,706
Arkansas	3,709	1,376	564	216	1,162	229	162	(X)	(X)	1,630
California	57,747	18,980	5,113	3,035	20,760	5,831	4,028	143	(X)	25,014
Colorado	4,820	1,322	716	256	2,274	206	47	(X)	(X)	2,405
Connecticut	7,830	2,445	1,487	331	2,614	641	311	21	(X)	1,972
Delaware	1,688	(X)	253	533	632	166	105	7	(X)	309
Florida	19,699	11,429	3,812	1,315	(X)	1,008	2,136	5	(X)	8,681
Georgia	10,292	3,824	962	420	4,244	719	123	(X)	(X)	4,064
Hawaii	3,079	1,432	473	85	1,000	66	24	(X)	(X)	1,004
Idaho	1,857	600	252	156	655	153	41	(X)	(X)	1,032
Illinois	17,277	5,057	3,428	952	5,781	1,621	437	(X)	(X)	6,684
Indiana	8,437	2,868	894	202	3,478	894	102	(X)	(X)	1,485
Iowa	4,441	1,456	691	414	1,588	203	88	(X)	(X)	87
Kansas	3,979	1,401	530	203	1,377	255	213	(X)	(X)	973
Kentucky	6,489	1,784	1,282	381	2,075	285	683	(X)	(X)	2,218
Louisiana	4,906	1,622	937	418	1,160	328	441	(X)	(X)	2,463
Maine	1,897	658	278	114	709	71	66	(X)	(X)	361
Maryland	8,167	2,000	1,555	358	3,485	331	439	89	(X)	1,941
Massachusetts	12,455	2,610	1,278	398	6,707	1,228	235	69	(X)	2,283
Michigan	19,129	6,587	1,738	982	5,868	2,190	1,764	(X)	(X)	5,443
Minnesota	10,243	2,900	1,592	769	4,136	703	142	(X)	(X)	4,333
Mississippi	3,861	1,832	770	247	742	202	67	(X)	(X)	1,269
Missouri	7,210	2,465	986	516	2,741	426	76	(X)	(X)	4,029
Montana	1,256	(X)	269	148	383	76	380	(X)	(X)	606
Nebraska	2,369	815	410	158	840	127	20	(X)	(X)	463
Nevada	2,889	1,572	863	313	(X)	(X)	141	46	(X)	1,806
New Hampshire	837	(X)	429	108	52	180	69	-	(X)	223
New Jersey	14,385	4,318	3,045	753	4,734	1,155	379	447	(X)	8,796
New Mexico	3,061	1,284	452	165	643	163	354	(X)	(X)	1,811
New York	34,150	6,963	4,950	974	17,399	2,730	1,134	2,156	(X)	20,902
North Carolina	11,882	2,971	2,173	733	4,929	939	137	(X)	(X)	3,340
North Dakota	985	282	278	78	152	74	122	(X)	(X)	424
Ohio	15,649	4,991	2,613	1,219	5,903	807	116	(X)	(X)	13,983
Oklahoma	4,618	1,210	660	658	1,512	164	413	246	(X)	2,207
Oregon	4,416	(X)	591	581	2,823	300	120	(X)	(X)	184
Pennsylvania	18,295	5,701	3,056	1,809	5,214	1,504	1,010	(X)	(X)	693
Rhode Island	1,549	465	313	80	581	87	23	8	(X)	917
South Carolina	5,113	1,919	684	389	1,813	251	56	644	(X)	1,697
South Dakota	730	383	189	90	(X)	38	29	(X)	(X)	397
Tennessee	6,185	3,537	1,207	610	114	534	182	(X)	(X)	2,239
Texas	21,271	10,811	6,424	3,048	(X)	(X)	988	(X)	(X)	8,502
Utah	2,914	1,170	300	99	1,139	177	29	(X)	(X)	88
Vermont	841	183	221	72	281	45	40	(X)	(X)	28
Virginia	8,900	1,996	1,593	419	4,301	363	229	(X)	(X)	249
Washington	10,586	6,182	1,685	493	(X)	(X)	2,226	(X)	(X)	254
West Virginia	2,771	797	655	156	751	235	177	-	(X)	45
Wisconsin	9,586	2,708	1,322	614	4,151	621	170	(X)	(X)	8,294
Wyoming	626	211	63	74	(X)	(X)	278	(X)	(X)	34

- Represents or rounds to zero. X Not applicable. ¹ Includes items not shown separately. ² Based on estimated resident population as of July 1. ³ Special tax rate on specific items.

Source: U.S. Bureau of the Census; <<http://www.census.gov/govs/www/state.html>> (accessed 10 June 1998).

No. 516. State Governments—Expenditures and Debt, by State: 1996

[In millions of dollars, except as indicated. For fiscal year ending in year shown; see text, Section 9]

STATE	Total expenditure ¹	GENERAL EXPENDITURE								
		Total		Inter-governmental	Direct expenditures	Selected functions				
		Amount	Per capita ² (dol.)			Educa-tion	Public welfare	Health and hospitals	High-ways	Police protection
United States	859,959	755,277	2,854	252,102	503,174	263,519	195,731	62,033	58,255	7,173
Alabama	12,127	10,992	2,564	3,077	7,915	4,872	2,325	1,330	881	87
Alaska	5,630	5,105	8,438	1,058	4,047	1,236	713	191	623	53
Arizona	11,898	10,818	2,440	4,255	6,563	3,788	2,605	600	1,143	120
Arkansas	7,050	6,481	2,586	1,636	4,845	2,509	1,583	589	698	52
California	113,361	98,783	3,101	48,759	50,024	34,780	28,805	8,344	4,522	1,012
Colorado	10,312	8,902	2,333	2,850	6,052	3,945	2,081	381	796	52
Connecticut	13,530	11,736	3,592	2,424	9,311	2,888	2,815	1,340	712	105
Delaware	3,248	2,926	4,044	511	2,414	962	463	211	257	48
Florida	36,454	33,619	2,332	11,140	22,479	10,872	7,318	2,606	3,241	295
Georgia	20,013	18,589	2,535	5,285	13,304	7,933	4,623	1,289	1,228	150
Hawaii	5,947	5,229	4,420	144	5,085	1,548	915	487	270	9
Idaho	3,501	3,083	2,596	999	2,083	1,361	528	106	346	30
Illinois	34,111	30,092	2,540	8,549	21,543	8,773	9,377	2,310	2,435	295
Indiana	15,368	14,422	2,475	5,091	9,331	6,142	3,155	608	1,532	146
Iowa	8,853	8,183	2,873	2,672	5,511	3,263	1,710	698	1,046	61
Kansas	7,276	6,680	2,590	2,263	4,417	2,961	1,102	565	996	40
Kentucky	11,842	10,603	2,731	2,825	7,778	4,263	2,770	638	1,059	115
Louisiana	14,030	12,591	2,901	3,026	9,565	4,348	2,976	1,494	858	166
Maine	4,240	3,735	3,016	743	2,992	1,080	1,256	235	362	34
Maryland	15,554	13,355	2,639	3,238	10,117	4,050	2,923	1,072	1,220	274
Massachusetts	24,950	22,790	3,745	5,160	17,630	4,492	5,999	2,182	1,803	287
Michigan	35,080	31,644	3,252	13,299	18,345	13,812	6,440	3,406	1,936	229
Minnesota	17,325	15,749	3,388	6,068	9,681	5,783	4,129	1,117	1,214	89
Mississippi	8,217	7,437	2,744	2,506	4,931	2,724	1,658	623	718	52
Missouri	12,841	11,751	2,191	3,434	8,317	4,387	2,898	1,032	1,152	130
Montana	3,136	2,729	3,113	699	2,030	1,014	510	168	340	30
Nebraska	4,490	4,320	2,620	1,176	3,144	1,514	976	503	574	43
Nevada	4,831	4,024	2,514	1,624	2,400	1,539	653	140	400	39
New Hampshire	3,240	2,841	2,449	392	2,449	579	988	146	224	27
New Jersey	32,315	26,035	3,254	7,771	18,264	7,750	6,744	1,588	1,812	259
New Mexico	6,740	6,222	3,636	2,055	4,166	2,457	1,118	577	651	56
New York	82,420	68,866	3,798	25,417	43,449	17,326	26,146	6,433	2,841	353
North Carolina	21,221	19,410	2,656	6,653	12,757	8,051	4,419	1,577	1,733	195
North Dakota	2,064	1,860	2,895	411	1,449	705	361	84	209	6
Ohio	35,517	28,492	2,552	10,054	18,439	10,315	7,392	2,268	2,203	192
Oklahoma	9,265	7,912	2,401	2,537	5,375	3,476	1,658	593	832	51
Oregon	11,858	9,633	3,014	3,110	6,523	3,473	2,116	809	933	120
Pennsylvania	38,699	33,136	2,752	9,676	23,460	10,526	9,835	3,005	2,427	625
Rhode Island	4,061	3,400	3,441	505	2,895	886	882	332	210	30
South Carolina	12,400	10,683	2,874	2,720	7,963	3,832	2,554	1,308	616	140
South Dakota	1,975	1,861	2,523	369	1,492	529	393	107	265	20
Tennessee	13,829	12,885	2,428	3,517	9,367	4,383	3,958	1,058	1,233	87
Texas	46,082	41,519	2,175	12,364	29,154	17,049	10,636	3,079	3,563	292
Utah	6,172	5,663	2,807	1,527	4,136	2,751	952	440	357	44
Vermont	2,061	1,918	3,270	313	1,605	623	516	60	189	34
Virginia	17,717	16,307	2,446	4,463	11,844	6,430	2,916	1,613	2,011	313
Washington	21,086	17,587	3,186	5,430	12,157	7,475	3,804	1,405	1,435	172
West Virginia	6,970	5,623	3,089	1,325	4,297	2,079	1,588	203	705	39
Wisconsin	16,990	15,251	2,964	6,290	8,961	5,324	3,193	969	1,172	61
Wyoming	2,062	1,807	3,764	687	1,120	659	253	118	270	12

See footnotes at end of table.

No. 516. State Governments—Expenditures and Debt, by State: 1996—Continued

[In millions of dollars, except as indicated. For fiscal year ending in year shown; see text, Section 9]

STATE	GENERAL EXPENDITURE					Utility expenditures	Liquor stores expenditures	Insurance trust expenditures	Cash and security holdings	DEBT OUTSTANDING	
	Selected functions									Total	Per capita ² (dol.)
	Corrections	Natural resources	Parks and recreation	Governmental administration	Interest on general debt						
United States	27,324	12,862	3,479	24,666	25,402	8,043	2,593	94,045	1,558,249	447,339	1,690
Alabama	220	174	8	283	217	(X)	147	988	18,014	3,645	850
Alaska	150	267	15	294	240	21	(X)	504	31,310	3,177	5,251
Arizona	499	169	29	335	181	25	(X)	1,056	21,216	2,936	662
Arkansas	171	136	39	206	121	(X)	(X)	569	10,668	2,142	855
California	3,843	1,876	210	3,095	2,448	100	(X)	14,479	194,354	45,859	1,439
Colorado	353	158	43	294	335	5	(X)	1,405	26,043	3,577	937
Connecticut	465	72	48	536	912	186	(X)	1,608	20,152	16,415	5,024
Delaware	113	44	43	171	270	54	(X)	269	7,889	4,279	5,914
Florida	1,647	1,241	125	1,253	1,112	63	(X)	2,772	59,587	15,515	1,076
Georgia	817	355	184	399	345	(X)	(X)	1,424	32,554	6,200	845
Hawaii	106	75	109	224	333	-	(X)	717	9,676	5,117	4,326
Idaho	98	115	20	99	93	(X)	37	382	7,014	1,454	1,224
Illinois	873	266	203	836	1,493	(X)	(X)	4,019	50,536	22,676	1,914
Indiana	378	160	43	293	271	(X)	(X)	946	21,813	6,117	1,050
Iowa	184	204	17	300	125	(X)	60	610	12,990	2,065	725
Kansas	195	159	5	235	72	(X)	(X)	596	7,557	1,161	450
Kentucky	226	255	91	429	376	8	(X)	1,232	19,462	7,030	1,811
Louisiana	384	319	132	319	745	(X)	(X)	1,439	23,556	7,452	1,717
Maine	64	106	8	120	170	(X)	47	458	6,372	3,160	2,551
Maryland	743	303	68	621	594	393	(X)	1,805	30,394	9,691	1,915
Massachusetts	729	228	97	901	1,708	88	(X)	2,072	33,203	29,295	4,814
Michigan	1,241	401	59	684	696	(X)	370	3,066	46,643	13,668	1,405
Minnesota	302	329	88	461	288	(X)	(X)	1,576	30,369	4,858	1,045
Mississippi	230	168	108	133	136	(X)	108	672	13,089	2,232	823
Missouri	312	231	28	375	307	(X)	(X)	1,090	29,305	7,128	1,329
Montana	66	110	6	122	136	(X)	30	377	6,492	2,244	2,560
Nebraska	94	130	21	119	85	(X)	(X)	170	6,260	1,402	850
Nevada	151	57	14	163	129	83	(X)	725	10,136	2,259	1,411
New Hampshire	62	35	13	130	376	-	182	217	8,373	5,833	5,027
New Jersey	875	163	382	907	1,329	1,422	(X)	4,857	56,754	25,602	3,199
New Mexico	175	89	31	211	110	(X)	(X)	519	16,901	2,147	1,254
New York	2,377	326	291	2,750	3,354	4,657	(X)	8,897	142,507	73,122	4,032
North Carolina	873	403	87	582	251	(X)	(X)	1,810	38,110	4,513	618
North Dakota	17	77	7	59	55	(X)	(X)	203	4,173	819	1,274
Ohio	1,144	284	80	898	822	(X)	260	6,765	105,128	12,628	1,131
Oklahoma	296	133	50	326	159	231	(X)	1,123	14,607	3,889	1,180
Oregon	291	239	32	613	343	1	111	2,113	22,294	6,086	1,904
Pennsylvania	1,077	432	113	1,028	1,088	(X)	648	4,915	67,402	15,046	1,250
Rhode Island	116	28	30	181	295	37	(X)	624	7,600	5,506	5,571
South Carolina	391	171	51	221	185	654	(X)	1,062	18,468	5,324	1,433
South Dakota	44	86	18	79	108	(X)	(X)	113	5,110	1,704	2,310
Tennessee	445	166	82	284	192	4	(X)	941	18,538	3,069	578
Texas	2,351	643	67	932	741	(X)	(X)	4,563	103,090	14,576	763
Utah	158	133	35	235	128	(X)	66	443	11,470	2,464	1,221
Vermont	43	53	9	85	105	1	26	116	2,734	1,718	2,929
Virginia	809	138	69	678	550	4	214	1,192	31,094	8,793	1,319
Washington	497	438	57	406	509	(X)	219	3,280	40,886	8,991	1,629
West Virginia	82	140	40	266	163	5	39	1,303	5,060	2,830	1,555
Wisconsin	513	496	57	427	548	(X)	(X)	1,739	44,764	9,127	1,773
Wyoming	32	83	16	71	54	(X)	30	225	6,530	799	1,665

- Represents or rounds to zero. X Not applicable. ¹ Includes items not shown separately. ² Based on estimated resident population as of July 1.

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/www/state.html>> (accessed 10 June 1998).

No. 517. State Government Tax Collections, by State: 1997

[In millions of dollars, except as indicated. For fiscal year ending in year shown; see text; Section 9. Includes local shares of state-imposed taxes. N.e.c.= Not elsewhere classified]

STATE	ALL TAXES			Total property taxes	SALES AND GROSS RECEIPTS TAXES						
	Total ¹	Per capita			Total ¹	Total general sales taxes	Selective sales taxes				
		Total (dol.)	Rank				Total ¹	Alcoholic beverages and tobacco sales	Insurance premiums	Motor fuels sales	Public utilities
United States . . .	443,493	1,660	(X)	10,275	215,802	147,147	68,655	11,129	9,017	27,081	8,606
Alabama	5,484	1,270	46	131	2,866	1,506	1,361	187	156	473	414
Alaska	1,619	2,657	1	54	96	(X)	96	27	28	36	3
Arizona	6,834	1,500	32	257	3,803	2,855	948	214	138	505	88
Arkansas	3,777	1,497	33	8	2,018	1,429	588	121	66	352	(X)
California	61,667	1,911	11	3,612	25,222	19,974	5,248	942	1,284	2,822	43
Colorado	5,290	1,359	44	(X)	2,179	1,413	766	92	114	491	7
Connecticut	8,146	2,491	3	-	4,165	2,598	1,567	165	186	544	179
Delaware	1,743	2,383	5	(X)	253	(X)	253	33	43	102	23
Florida	21,080	1,439	39	788	16,081	12,068	4,013	996	487	1,481	576
Georgia	10,898	1,456	37	38	4,905	3,916	990	215	222	553	(X)
Hawaii	3,088	2,602	2	(X)	1,926	1,457	469	75	77	75	114
Idaho	1,961	1,620	23	(X)	924	622	302	36	47	212	3
Illinois	18,545	1,559	26	204	8,796	5,296	3,500	485	127	1,221	889
Indiana	9,101	1,552	27	4	4,132	3,043	1,089	123	138	617	5
Iowa	4,686	1,643	20	(X)	2,228	1,500	728	112	106	386	(X)
Kansas	4,230	1,630	21	44	2,007	1,476	531	119	90	303	1
Kentucky	6,819	1,745	15	415	3,194	1,883	1,311	81	276	407	(X)
Louisiana	5,646	1,297	45	25	2,759	1,828	931	138	250	495	13
Maine	2,019	1,626	22	42	965	683	282	78	43	156	-
Maryland	8,604	1,689	17	236	3,695	2,095	1,600	127	166	614	156
Massachusetts	13,305	2,175	6	-	4,217	2,876	1,341	343	298	603	(X)
Michigan	20,326	2,080	7	1,688	8,872	7,132	1,740	674	186	841	(X)
Minnesota	11,223	2,395	4	10	4,776	3,115	1,661	245	181	539	-
Mississippi	4,017	1,471	34	23	2,665	1,916	749	96	103	356	(X)
Missouri	7,816	1,447	38	16	3,702	2,592	1,110	138	186	649	(X)
Montana	1,259	1,433	40	213	260	(X)	260	31	32	171	11
Nebraska	2,548	1,538	28	5	1,281	866	416	64	40	277	3
Nevada	3,034	1,809	12	61	2,601	1,699	903	72	97	217	6
New Hampshire	915	780	50	1	459	(X)	459	62	53	111	57
New Jersey	14,415	1,790	14	3	7,192	4,415	2,777	326	294	465	1,162
New Mexico	3,102	1,793	13	34	1,807	1,346	461	60	61	237	7
New York	34,865	1,922	10	(X)	12,140	7,353	4,787	851	681	474	1,683
North Carolina	12,633	1,701	16	(X)	5,396	3,135	2,261	198	259	998	321
North Dakota	1,064	1,660	19	2	606	311	295	29	21	104	27
Ohio	16,421	1,468	35	18	8,055	5,234	2,821	378	346	1,368	713
Oklahoma	5,061	1,526	30	(X)	1,941	1,273	668	134	143	347	15
Oregon	4,946	1,525	31	-	674	(X)	674	166	76	421	9
Pennsylvania	19,377	1,612	24	203	9,221	6,055	3,166	491	377	790	718
Rhode Island	1,644	1,665	18	4	813	490	324	63	33	124	69
South Carolina	5,381	1,431	41	14	2,735	2,032	703	148	78	328	38
South Dakota	768	1,041	49	(X)	609	411	198	31	34	95	2
Tennessee	6,616	1,233	47	(X)	5,087	3,840	1,247	153	244	723	7
Texas	23,025	1,184	48	(X)	18,404	11,362	7,042	1,086	673	2,383	368
Utah	3,011	1,462	36	(X)	1,580	1,265	315	52	45	217	(X)
Vermont	899	1,527	29	10	409	184	225	27	19	58	8
Virginia	9,628	1,430	42	22	3,767	2,119	1,648	125	219	735	124
Washington	11,202	1,997	8	1,927	8,289	6,572	1,717	417	212	685	241
West Virginia	2,906	1,600	25	3	1,515	831	683	42	77	228	193
Wisconsin	10,187	1,970	9	76	4,231	2,865	1,366	254	102	694	312
Wyoming	662	1,381	43	86	282	215	67	6	13	47	(X)

See footnotes at end of table.

No. 517. State Government Tax Collections, by State: 1997—Continued

[See headnote, page 322]

STATE	LICENSE TAXES					OTHER TAXES				
	Total ¹	Corporation license	Hunting and fishing license	Motor vehicle and operators license	Occupancy and business license, n.e.c.	Total ¹	Individual income	Corporation net income	Death and gift	Severance
United States . . .	28,204	5,871	1,075	14,065	5,768	189,212	145,162	30,557	5,913	4,606
Alabama	424	110	17	187	100	2,062	1,688	227	45	80
Alaska	78	1	16	29	31	1,392	(X)	331	2	1,059
Arizona	437	6	15	334	50	2,336	1,668	601	67	(X)
Arkansas	222	8	20	113	66	1,529	1,247	230	19	13
California	2,963	41	74	1,622	1,122	29,871	23,273	5,804	757	37
Colorado	261	4	54	154	41	2,850	2,560	224	35	30
Connecticut	341	11	3	238	78	3,640	2,807	530	227	(X)
Delaware	579	391	1	28	149	911	663	173	32	(X)
Florida	1,370	122	15	908	251	2,841	(X)	1,233	537	76
Georgia	405	31	21	238	70	5,549	4,741	726	60	(X)
Hawaii	90	2	-	62	17	1,072	977	68	22	(X)
Idaho	148	1	23	52	39	889	712	138	4	3
Illinois	1,215	124	24	820	237	8,329	6,287	1,804	199	(X)
Indiana	194	5	15	116	45	4,771	3,751	904	115	1
Iowa	422	35	18	274	70	2,036	1,720	221	88	(X)
Kansas	212	21	12	138	32	1,967	1,513	291	76	87
Kentucky	427	148	17	161	90	2,783	2,205	293	95	187
Kyiana	436	248	22	105	55	2,426	1,560	380	78	408
Maine	117	3	12	65	33	895	772	97	15	(X)
Maryland	350	13	11	206	117	4,324	3,769	343	106	(X)
Massachusetts	431	20	6	307	56	8,657	7,182	1,213	203	(X)
Michigan	1,016	11	45	691	216	8,750	6,400	2,229	79	41
Minnesota	821	3	37	537	228	5,616	4,779	699	48	3
Mississippi	266	75	11	131	40	1,062	791	226	12	33
Missouri	562	89	27	256	155	3,536	3,038	411	81	-
Montana	144	1	25	37	45	643	434	89	15	56
Nebraska	165	6	10	81	51	1,097	937	137	15	2
Nevada	303	15	-	109	95	69	(X)	(X)	28	39
New Hampshire	121	4	6	65	36	335	53	208	41	(X)
New Jersey	742	130	12	429	111	6,478	4,825	1,264	313	(X)
New Mexico	134	2	11	91	25	1,128	748	173	18	189
New York	945	67	31	708	72	21,780	17,554	3,042	889	(X)
North Carolina	767	214	15	419	101	6,471	5,455	870	145	2
North Dakota	77	(X)	7	42	27	379	163	75	5	136
Ohio	1,358	481	30	595	220	6,990	6,141	737	102	9
Oklahoma	701	40	12	551	88	2,419	1,698	221	81	404
Oregon	512	5	26	352	115	3,760	3,273	384	34	53
Pennsylvania	1,920	971	45	558	280	8,033	5,575	1,576	615	(X)
Rhode Island	80	10	1	48	20	747	640	89	13	(X)
South Carolina	411	40	14	113	97	2,221	1,933	239	28	(X)
South Dakota	94	1	12	32	41	65	(X)	37	21	7
Tennessee	738	401	19	238	72	791	128	480	61	1
Texas	3,265	1,831	65	869	429	1,355	(X)	(X)	207	1,148
Utah	90	4	14	57	13	1,341	1,128	177	10	25
Vermont	68	1	5	42	17	412	323	45	18	(X)
Virginia	431	26	19	288	87	5,409	4,728	425	92	2
Washington	510	11	29	269	150	477	(X)	(X)	88	82
West Virginia	151	6	15	79	25	1,237	786	251	17	177
Wisconsin	614	71	49	249	236	5,265	4,538	639	51	2
Wyoming	78	5	19	47	3	217	(X)	-	4	213

- Represents or rounds to zero. X Not applicable. ¹ Includes amounts not shown separately.Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/www/sttax97.html>> (accessed 11 June 1998).

No. 518. Local Governments—Revenue, by State: 1995

[In millions of dollars, except as noted. For fiscal year ending in year shown; see text, Section 9]

STATE	GENERAL REVENUE									Utility revenue
	Total revenue ¹	Total	Per capita ² (dol.)	Intergovernmental revenue		Total charges and miscellaneous	Taxes			
				From federal government	From state governments		Total	General sales	Other taxes	
United States . . .	757,400	676,361	2,574	26,286	232,807	155,838	261,430	27,930	205,233	64,788
Alabama	9,010	7,538	1,769	300	2,647	2,384	2,208	889	1,078	1,389
Alaska	2,560	2,328	3,869	110	821	625	771	107	632	204
Arizona	11,962	9,847	2,286	392	3,896	2,117	3,442	683	2,614	2,042
Arkansas	3,894	3,489	1,406	103	1,468	926	992	253	663	387
California	115,059	99,863	3,164	4,158	41,946	25,842	27,917	4,072	21,525	11,601
Colorado	11,214	9,899	2,646	353	2,833	2,503	4,210	1,210	2,854	1,151
Connecticut	8,452	7,901	2,419	279	2,246	773	4,602	-	4,602	367
Delaware	1,423	1,279	1,787	47	583	305	344	-	311	120
District of Columbia	5,663	4,910	8,890	1,924	(X)	548	2,438	486	792	365
Florida	41,616	37,116	2,617	1,106	10,418	12,251	13,341	342	11,136	4,057
Georgia	19,370	17,093	2,377	416	4,969	5,248	6,460	1,308	4,680	2,105
Hawaii	1,600	1,439	1,221	116	179	388	755	-	631	161
Idaho	2,440	2,333	2,003	55	971	641	665	-	652	106
Illinois	34,333	30,349	2,573	1,355	8,534	6,070	14,391	1,088	11,971	2,117
Indiana	13,699	12,546	2,168	304	4,546	2,970	4,727	-	4,283	1,100
Iowa	7,198	6,739	2,372	224	2,188	1,723	2,604	61	2,482	445
Kansas	6,873	6,056	2,357	97	2,065	1,582	2,312	266	1,941	787
Kentucky	6,975	6,283	1,629	235	2,557	1,667	1,824	-	1,212	666
Louisiana	9,747	9,007	2,081	340	2,992	2,369	3,306	1,745	1,410	654
Maine	2,446	2,363	1,914	77	692	345	1,248	-	1,240	84
Maryland	12,301	11,537	2,295	537	3,131	2,025	5,844	-	3,880	297
Massachusetts	16,127	13,902	2,294	852	4,426	2,124	6,500	-	6,438	1,586
Michigan	26,007	23,964	2,482	840	12,049	5,368	5,707	-	5,238	1,144
Minnesota	16,078	14,630	3,176	351	5,831	3,964	4,484	15	4,371	1,038
Mississippi	5,707	5,282	1,963	181	2,228	1,682	1,192	1	1,138	423
Missouri	10,994	9,877	1,855	316	2,628	2,250	4,683	941	3,119	933
Montana	1,698	1,648	1,897	105	618	366	559	-	551	50
Nebraska	5,557	3,713	2,659	156	939	912	1,705	136	1,525	1,754
Nevada	4,271	4,053	2,260	135	1,468	1,221	1,229	75	946	217
New Hampshire	2,337	2,278	1,987	59	274	260	1,685	-	1,684	58
New Jersey	24,382	23,691	2,978	308	7,221	3,672	12,490	-	12,433	684
New Mexico	3,777	3,538	2,098	175	1,815	774	773	295	434	240
New York	87,381	80,065	4,412	2,913	26,258	13,868	37,026	5,971	23,814	3,180
North Carolina	18,321	15,712	2,186	493	6,274	4,472	4,473	861	3,510	2,320
North Dakota	1,289	1,217	1,898	73	430	274	441	30	404	63
Ohio	27,896	26,175	2,351	1,033	8,379	5,127	11,636	854	7,989	1,667
Oklahoma	6,628	6,107	1,867	215	2,244	1,722	1,927	765	1,084	498
Oregon	8,998	8,360	2,660	640	2,842	1,911	2,967	-	2,818	630
Pennsylvania	29,540	27,368	2,272	1,440	9,011	5,281	11,636	93	9,344	1,639
Rhode Island	2,023	1,918	1,937	104	524	146	1,144	-	1,143	77
South Carolina	7,881	6,988	1,897	194	2,130	2,367	2,296	52	2,191	891
South Dakota	1,418	1,275	1,736	63	276	236	701	109	578	112
Tennessee	14,447	9,943	1,899	303	3,071	3,067	3,502	973	2,261	4,298
Texas	48,330	42,923	2,291	1,052	13,405	10,065	18,401	2,227	15,160	4,948
Utah	4,873	3,802	1,926	172	1,315	974	1,341	227	1,052	1,071
Vermont	1,237	1,123	1,926	112	250	118	643	-	641	112
Virginia	14,931	13,693	2,074	429	4,235	2,544	6,486	577	5,157	992
Washington	17,837	14,686	2,702	517	5,594	3,955	4,620	1,008	3,122	3,088
West Virginia	3,148	3,032	1,664	87	1,288	815	842	-	810	101
Wisconsin	14,850	13,955	2,729	410	5,549	2,521	5,476	142	5,305	698
Wyoming	1,601	1,529	3,194	31	554	479	465	66	384	69

- Represents or rounds to zero. X Not applicable. ¹ Includes items not shown separately. ² Based on estimated resident population as of July 1.

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/esti95.html>> (accessed 25 June 1998); and unpublished data.

No. 519. Local Governments—Expenditures and Debt, by State: 1995

[In millions of dollars, except as indicated. For fiscal year ending in year shown; see text, Section 9]

STATE	Total expenditure ¹	GENERAL EXPENDITURE								Utility expenditures	Debt outstanding
		Total		Direct expenditures	Selected functions (direct expenditures)						
		Amount	Per capita ² (dol.)		Education	Public welfare	Health and hospitals	Highways	Police protection		
United States . . .	759,368	661,593	2,518	653,663	276,763	32,689	56,460	30,216	35,320	83,629	688,131
Alabama	9,447	7,876	1,848	7,866	3,008	35	1,605	429	405	1,516	7,462
Alaska	2,595	2,301	3,825	2,301	907	19	107	112	100	286	3,836
Arizona	11,973	10,036	2,330	9,774	4,223	395	415	457	607	1,877	15,412
Arkansas	3,910	3,535	1,425	3,535	1,879	4	282	233	181	364	3,133
California	116,580	97,675	3,095	96,311	30,952	11,011	9,839	3,396	5,600	15,956	93,784
Colorado	11,498	9,991	2,670	9,947	3,739	524	695	569	520	1,373	15,631
Connecticut	8,330	7,805	2,389	7,803	3,946	216	78	295	416	384	3,971
Delaware	1,411	1,296	1,810	1,293	756	1	9	73	71	101	1,165
District of Columbia	5,925	4,303	7,792	4,303	706	1,137	425	111	238	1,125	4,371
Florida	41,647	36,719	2,589	36,606	14,424	258	3,403	1,564	2,593	4,635	49,082
Georgia	19,111	16,211	2,254	16,176	7,057	75	3,099	614	767	2,731	17,152
Hawaii	1,780	1,486	1,261	1,486	-	15	18	72	177	294	1,988
Idaho	2,448	2,348	2,015	2,339	1,146	32	292	173	117	100	841
Illinois	32,790	27,894	2,365	27,866	12,231	339	1,372	1,577	1,873	3,631	26,853
Indiana	13,277	12,037	2,080	11,933	5,633	414	1,445	508	437	1,155	7,916
Iowa	7,305	6,708	2,361	6,631	3,028	126	642	689	295	589	5,259
Kansas	6,763	5,968	2,323	5,967	2,871	36	458	493	303	768	6,794
Kentucky	7,034	6,260	1,623	6,258	3,015	36	436	235	253	761	12,265
Louisiana	9,326	8,480	1,959	8,471	3,638	51	1,150	411	520	762	8,794
Maine	2,373	2,283	1,850	2,283	1,212	29	53	142	91	90	1,571
Maryland	12,141	11,439	2,275	11,361	5,603	42	254	460	655	363	11,977
Massachusetts	16,597	13,260	2,189	12,727	6,102	78	605	504	791	2,504	10,487
Michigan	26,251	24,321	2,518	24,218	11,919	441	2,120	1,404	1,198	1,320	17,553
Minnesota	16,361	14,709	3,193	14,617	5,913	1,015	1,341	1,326	540	1,314	17,195
Mississippi	5,621	5,207	1,935	5,206	2,494	22	932	375	216	413	3,695
Missouri	11,109	9,829	1,846	9,827	5,137	73	630	585	566	1,100	6,512
Montana	1,707	1,660	1,911	1,655	956	23	70	90	67	46	722
Nebraska	5,530	3,700	2,261	3,693	1,976	52	238	280	139	1,773	4,697
Nevada	4,377	4,144	2,709	4,142	1,297	50	393	269	272	231	5,422
New Hampshire	2,288	2,221	1,937	2,166	1,132	118	17	121	114	67	1,168
New Jersey	24,698	24,048	3,023	23,682	11,284	1,239	533	830	1,515	637	15,423
New Mexico	3,752	3,491	2,071	3,469	1,613	42	201	205	205	260	3,104
New York	90,122	79,528	4,383	75,584	27,576	9,213	6,353	2,931	3,933	6,616	73,695
North Carolina	18,557	15,636	2,176	15,369	6,747	670	2,674	274	725	2,672	17,444
North Dakota	1,256	1,166	1,817	1,154	564	34	9	124	44	86	971
Ohio	27,665	25,570	2,297	25,437	11,220	1,325	2,076	1,294	1,416	2,030	16,050
Oklahoma	6,634	6,114	1,869	6,112	3,068	17	684	315	326	500	5,107
Oregon	8,988	7,903	2,515	7,899	3,724	32	552	507	378	1,045	5,936
Pennsylvania	29,101	25,783	2,140	25,773	11,774	1,362	1,212	907	1,051	2,752	38,539
Rhode Island	1,918	1,808	1,827	1,808	1,015	13	3	53	128	71	793
South Carolina	7,723	6,786	1,842	6,763	3,140	10	1,333	120	289	935	7,116
South Dakota	1,508	1,382	1,881	1,379	678	14	39	143	58	103	713
Tennessee	14,189	9,788	1,870	9,747	3,968	101	1,312	494	509	4,215	18,257
Texas	46,112	39,335	2,099	39,288	19,656	232	3,930	1,538	2,118	6,449	55,816
Utah	4,951	3,825	1,937	3,820	1,994	15	156	185	201	1,126	8,751
Vermont	1,079	956	1,641	956	619	-	4	107	34	121	523
Virginia	15,189	13,790	2,089	13,739	6,322	663	544	386	703	1,190	13,364
Washington	18,428	14,228	2,617	14,195	5,960	29	1,072	956	647	4,116	24,601
West Virginia	3,166	2,980	1,636	2,977	1,779	1	241	39	86	171	3,909
Wisconsin	15,256	14,279	2,793	14,256	6,436	1,007	860	1,180	769	830	10,232
Wyoming	1,573	1,496	3,127	1,495	722	7	249	60	61	75	1,081

- Represents or rounds to zero. ¹ Includes items not shown separately. ² Based on estimated resident population as of July 1.

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/www/esti95.html>> (accessed 25 June 1998); and unpublished data.

No. 520. Estimated State and Local Taxes Paid by a Family of Four in Selected Cities: 1996

[Data based on average family of four (two wage earners and two school age children) owning their own home and living in a city where taxes apply. Comprises state and local sales, income, auto, and real estate taxes. For definition of median, see Guide to Tabular Presentation]

CITY	TOTAL TAXES PAID, BY GROSS FAMILY INCOME LEVEL (dollars)					TOTAL TAXES PAID AS PERCENT OF INCOME				
	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
Albuquerque, NM	1,607	3,698	6,380	8,958	15,009	6.4	7.4	8.5	9.0	10.0
Atlanta, GA	1,756	4,204	7,241	9,960	15,625	7.0	8.4	9.7	10.0	10.4
Baltimore, MD	2,688	5,450	8,529	11,296	17,108	10.8	10.9	11.4	11.3	11.4
Boston, MA	2,418	5,216	8,368	11,191	16,734	9.7	10.4	11.2	11.2	11.2
Charlotte, NC	1,947	4,271	7,098	9,929	15,116	7.8	8.5	9.5	9.9	10.1
Chicago, IL	2,048	4,034	6,351	8,352	12,334	8.2	8.1	8.5	8.4	8.2
Columbus, OH	2,181	4,564	7,442	10,267	15,989	8.7	9.1	9.9	10.3	10.7
Denver, CO	1,938	3,933	6,245	8,377	12,815	7.8	7.9	8.3	8.4	8.5
Detroit, MI	2,505	5,305	8,223	10,911	16,280	10.0	10.6	11.0	10.9	10.9
Honolulu, HI	1,934	4,453	7,457	10,229	16,907	7.7	8.9	9.9	10.2	11.3
Houston, TX	1,681	2,969	4,636	5,890	8,392	6.7	5.9	6.2	5.9	5.6
Indianapolis, IN	1,887	3,687	5,726	7,518	10,810	7.6	7.4	7.6	7.5	7.2
Jacksonville, FL	964	1,766	2,916	3,779	5,478	3.9	3.5	3.9	3.8	3.7
Kansas City, MO	2,032	4,084	6,517	8,961	13,807	8.1	8.2	8.7	9.0	9.2
Las Vegas, NV	1,447	2,273	3,513	4,459	6,249	5.8	4.5	4.7	4.5	4.2
Los Angeles, CA	1,838	4,069	7,469	10,951	17,648	7.4	8.1	10.0	11.0	11.8
Memphis, TN	1,524	2,483	4,022	5,230	7,718	6.1	5.0	5.4	5.2	5.1
Milwaukee, WI	2,650	5,811	9,100	12,095	18,218	10.6	11.6	12.1	12.1	12.1
Minneapolis, MN	1,889	4,492	7,694	10,531	16,234	7.6	9.0	10.3	10.5	10.8
New Orleans, LA	1,446	3,325	5,711	7,774	11,849	5.8	6.7	7.6	7.8	7.9
New York City, NY	2,420	6,370	10,905	15,031	23,288	9.7	12.7	14.5	15.0	15.5
Oklahoma City, OK	2,039	4,092	6,778	9,309	14,654	8.2	8.2	9.0	9.3	9.8
Omaha, NE	2,391	4,717	7,941	10,915	17,118	9.6	9.4	10.6	10.9	11.4
Philadelphia, PA	3,119	5,930	8,815	11,463	16,749	12.5	11.9	11.8	11.5	11.2
Phoenix, AZ	2,145	4,082	6,539	8,885	13,551	8.6	8.2	8.7	8.9	9.0
Portland, ME	2,723	6,115	10,160	13,785	20,981	10.9	12.2	13.5	13.8	14.0
Seattle, WA	2,085	3,424	5,278	6,785	9,598	8.3	6.8	7.0	6.8	6.4
Virginia Beach, VA	2,385	4,515	7,331	9,880	14,662	9.5	9.0	9.8	9.9	9.8
Washington, DC	2,144	4,653	7,922	10,937	17,055	8.6	9.3	10.6	11.0	11.4
Wichita, KS	2,041	3,866	6,625	9,180	14,126	8.2	7.7	8.8	9.2	9.4
Average ¹	2,071	4,312	7,025	9,486	14,476	8.3	8.6	9.4	9.5	9.7
Median ¹	1,989	4,092	6,989	9,555	14,659	8.0	8.2	9.3	9.6	9.8

¹ Based on selected cities and District of Columbia. For complete list of cities, see Table 521.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual.

No. 521. Residential Property Tax Rates in Selected Cities: 1996

[Effective tax rate is amount each jurisdiction considers based upon assessment level used. Assessment level is ratio of assessed value to assumed market value. Nominal rate is announced rates it levied at taxable value of house]

CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (percent)	Nominal rate per \$100	CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (percent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Newark, NJ	1	4.02	17.6	22.85	Billings, MT	28	1.48	3.9	37.95
Bridgeport, CT	2	3.96	58.6	6.75	Columbia, SC	29	1.42	4.0	35.47
Manchester, NH	3	3.48	113.0	3.08	Louisville, KY	30	1.38	100.0	1.38
Milwaukee, WI	4	3.32	94.9	3.50	Wichita, KS	31	1.38	12.0	11.47
Providence, RI	5	3.04	100.0	3.04	Albuquerque, NM	32	1.38	33.3	4.13
Des Moines, IA	6	2.95	68.0	4.34	Boston, MA	33	1.37	100.0	1.37
Detroit, MI	7	2.76	46.9	5.88	Minneapolis, MN	34	1.34	91.6	1.46
Philadelphia, PA	8	2.64	32.0	8.26	Little Rock, AR	35	1.25	18.6	6.71
Houston, TX	9	2.61	100.0	2.61	Kansas City, MO	36	1.20	19.0	6.33
Portland, ME	10	2.46	100.0	2.46	Seattle, WA	37	1.14	88.1	1.30
Omaha, NE	11	2.43	90.0	2.70	Wilmington, DE	38	1.13	51.9	2.19
Baltimore, MD	12	2.42	40.0	6.06	Virginia Beach, VA	39	1.12	92.2	1.22
Sioux Falls, SD	13	2.23	87.6	2.55	Charlotte, NC	40	1.12	88.9	1.26
Atlanta, GA	14	2.04	40.0	5.09	Jacksonville, FL	41	1.11	100.0	1.11
Burlington, VT	15	1.98	98.0	2.02	Oklahoma City, OK	42	1.10	11.0	10.00
Fargo, ND	16	1.97	4.2	46.85	Las Vegas, NV	43	1.00	35.0	2.85
Indianapolis, IN	17	1.93	15.0	12.86	Jackson, MS	44	0.95	10.0	9.53
Charleston, WV	18	1.84	60.0	3.07	Washington, DC	45	0.95	98.9	0.96
Boise City, ID	19	1.83	99.2	1.84	New York City, NY	46	0.86	8.0	10.73
Phoenix, AZ	20	1.83	10.0	18.25	Denver, CO	47	0.84	10.4	8.07
Columbus, OH	21	1.82	35.0	5.20	Cheyenne, WY	48	0.77	9.5	8.10
Chicago, IL	22	1.79	19.0	9.44	Los Angeles, CA	49	0.74	70.0	1.05
New Orleans, LA	23	1.61	10.0	16.13	Birmingham, AL	50	0.70	10.0	6.95
Portland, OR	24	1.55	100.0	1.55	Honolulu, HI	51	0.33	95.0	0.35
Salt Lake City, UT	25	1.55	80.3	1.93					
Anchorage, AK	26	1.54	95.0	1.62	Unweighted average	(X)	1.75	54.9	7.42
Memphis, TN	27	1.53	24.1	6.34	Median	(X)	1.54	(X)	(X)

X Not applicable.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual.

No. 522. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries, by State: 1996

[Millions of dollars. For fiscal years; see text, Section 9]

STATE	Gross revenue	Amusement taxes ¹	Parimutuel taxes	LOTTERY REVENUE			
				Total ² (mil. dol.)	Apportionment of funds		
					Prizes	Administra- tion	Proceeds available from ticket sales
United States	34,035	1,862	459	31,713	18,693	1,767	11,253
Alabama	5	-	5	-	-	-	-
Alaska	2	2	-	-	-	-	-
Arizona	253	1	8	243	135	24	84
Arkansas	8	1	8	-	-	-	-
California	2,250	-	105	2,145	1,132	204	808
Colorado	319	1	8	310	192	27	92
Connecticut	841	160	11	670	402	28	241
Delaware	127	-	-	127	58	4	64
Florida	2,044	1	82	1,962	1,024	117	821
Georgia	1,435	-	-	1,435	789	107	539
Hawaii (X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	91	-	-	91	55	16	20
Illinois	1,825	309	42	1,474	839	57	578
Indiana	576	-	3	573	350	32	191
Iowa	278	103	4	170	103	25	42
Kansas	174	1	5	168	96	20	51
Kentucky	531	-	21	509	322	31	157
Louisiana	272	2	4	266	145	18	103
Maine	152	-	3	149	84	16	49
Maryland	1,061	5	3	1,053	609	49	394
Massachusetts	2,869	8	11	2,850	2,140	70	641
Michigan	1,338	-	9	1,329	736	52	542
Minnesota	423	66	2	356	231	60	64
Mississippi	216	216	-	-	-	-	-
Missouri	497	100	-	396	230	38	129
Montana	30	-	-	30	16	6	8
Nebraska	92	9	1	82	43	17	23
Nevada	488	488	-	-	-	-	-
New Hampshire	160	2	5	153	98	7	48
New Jersey	1,810	306	2	1,502	796	43	663
New Mexico	2	1	1	-	-	-	-
New York	3,341	-	45	3,295	1,827	83	1,386
North Carolina	(X)	(X)	(X)	(X)	(X)	(X)	(X)
North Dakota	12	12	-	-	-	-	-
Ohio	2,247	-	12	2,235	1,363	83	788
Oklahoma	17	14	3	-	-	-	-
Oregon	947	-	2	945	599	201	145
Pennsylvania	1,607	1	21	1,585	891	61	634
Rhode Island	402	-	6	396	303	5	88
South Carolina	28	28	-	-	-	-	-
South Dakota	119	-	-	119	16	8	95
Tennessee	-	-	-	-	-	-	-
Texas	3,139	25	12	3,102	1,951	63	1,087
Utah (X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	75	-	-	75	44	6	25
Virginia	901	-	-	901	480	86	335
Washington	393	-	3	390	224	56	110
West Virginia	177	-	5	172	94	19	59
Wisconsin	463	1	5	457	277	32	148
Wyoming	-	-	-	-	-	-	-

- Represents or rounds to zero. X Not applicable. ¹ Represents nonlicense taxes. ² Excludes commissions.
Source: U.S. Bureau of the Census, unpublished data.

No. 523. Lottery Sales—Type of Game, 1980 to 1997 and Use of Profits, 1965-95

[In millions of dollars. For fiscal years]

GAME	1980	1985	1990	1995	1997	USE OF PROFITS	Cumulative ¹ 1965-95	Government profits 1997
Passive ³	206	88	(NA)	(NA)	(NA)	Education	52,061	6,204
Instant ⁴	527	1,296	5,204	11,511	14,217	General fund	21,133	2,946
Three-digit ⁵	1,554	3,376	4,572	5,737	5,639	Cities	9,013	1,580
Four-digit ⁵	55	693	1,302	1,941	2,111	Senior citizen programs	8,708	701
Lotto ⁶	-	-	-	-	-	Taxes	(NA)	32
Other ⁷	52	3,583	8,563	10,594	9,996	Economic development	1,385	349
State proceeds (net income) ⁸	978	3,735	7,703	11,100	11,959	Infrastructure	(NA)	81
						Environment	485	31

NA Not available. ¹ Cumulative profits tracks lottery revenue to government from March 12, 1964 - June 30, 1995.
² Includes other not shown separately. ³ Also known as draw game or ticket. Player must match his ticket to winning numbers drawn by lottery. Players cannot choose their numbers. ⁴ Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. ⁵ Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. ⁶ Players typically select six digits out of a large field of numbers. Varying prizes are offered for matching three through six numbers drawn by lottery. ⁷ Includes breakopen tickets, spiel, keno, video lottery, etc.
⁸ Sales minus prizes and expenses equal net government income.
Source: TLF Publications, Inc., Boyds, MD, 1998 *World Lottery Almanac* annual; *LaFleur's Fiscal 1997 Lottery Special Report*; and *LaFleur's Lottery World Government Profits Report* (copyright).

No. 524. City Governments—Total and Per Capita Finances for Largest Cities: 1995

[For fiscal year ending in year shown; see text, Section 9. Cities ranked by size of population estimated as of July 1, 1994, except Honolulu ranked by county population. Data reflect inclusion of fiscal activity of dependent school systems where applicable. Inter-city comparisons should be made with caution due to variations in responsibilities among urban areas; for details see text, Section 9, and source]

CITIES RANKED BY 1994 POPULATION	REVENUE		GENERAL REVENUE		TAXES		GENERAL EXPENDITURE		DEBT OUTSTANDING	
	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)
New York City, NY ²	47,303	6,416	40,877	5,544	17,792	2,413	38,644	5,241	43,017	5,834
Los Angeles, CA	7,631	2,155	4,523	1,277	1,850	522	4,436	1,252	8,830	2,493
Chicago, IL	4,732	1,730	3,867	1,414	1,662	608	3,833	1,401	7,173	2,623
Houston, TX	1,971	1,139	1,583	915	830	479	1,694	979	3,793	2,191
Philadelphia, PA ²	4,169	2,780	3,395	2,264	1,626	1,084	3,032	2,022	3,590	2,394
San Diego, CA	1,578	1,361	1,285	1,109	420	362	1,231	1,062	1,815	1,565
Phoenix, AZ	1,373	1,211	1,198	1,056	406	358	1,191	1,051	2,881	2,541
Dallas, TX	1,487	1,420	1,217	1,162	532	508	1,204	1,150	3,943	3,765
San Antonio, TX	1,680	1,596	710	675	275	261	678	644	4,167	3,959
Detroit, MI	2,193	2,189	1,707	1,704	610	609	1,474	1,471	1,956	1,953
Honolulu, HI ²	1,114	1,281	993	1,142	526	605	1,023	1,177	1,581	1,819
San Jose, CA	921	1,118	810	983	365	442	746	905	1,482	1,798
Indianapolis, IN ²	1,121	1,502	1,086	1,454	513	688	1,136	1,521	1,722	2,306
San Francisco, CA ²	3,765	5,154	3,106	4,251	952	1,303	2,799	3,831	3,777	5,170
Baltimore, MD ²	2,186	3,171	1,940	2,815	677	983	1,711	2,482	1,248	1,811
Jacksonville, FL ²	1,649	2,482	826	1,244	339	510	977	1,470	4,861	7,316
Columbus, OH	798	1,218	693	1,058	341	521	637	972	1,378	2,104
Memphis, TN	2,094	3,467	1,050	1,739	222	367	1,023	1,694	803	1,330
Milwaukee, WI	811	1,360	658	1,103	165	278	696	1,168	532	892
El Paso, TX	409	687	328	551	162	273	322	541	595	1,000
Washington, DC ²	5,086	9,171	4,647	8,380	2,438	4,397	4,484	8,086	4,047	7,297
Boston, MA ²	2,126	3,793	1,902	3,393	726	1,294	1,762	3,144	1,168	2,084
Seattle, WA	1,276	2,439	847	1,619	404	772	912	1,744	1,472	2,813
Austin, TX	1,367	2,562	712	1,335	227	425	758	1,421	3,293	6,174
Nashville-Davidson, TN ²	1,816	3,569	1,111	2,183	597	1,174	1,068	2,099	1,818	3,572
Cleveland, OH	814	1,625	597	1,191	297	593	675	1,348	1,371	2,738
Denver, CO ²	1,464	2,959	1,325	2,680	474	959	1,815	3,670	4,960	10,029
New Orleans, LA	769	1,594	681	1,412	311	645	658	1,365	1,037	2,149

¹ Based on estimated population as of July 1, 1995. ² Represents, in effect, city-county consolidated government. Source: U.S. Bureau of the Census, unpublished data.

No. 525. City Governments—Revenue for Largest Cities: 1995

[In millions of dollars. For fiscal year ending in year shown; see text, Section 9. See headnote, Table 524]

CITIES RANKED BY 1994 POPULATION	Total revenue	GENERAL REVENUE								Utility revenue	
		Total	Intergovernmental		General revenue from own sources						
			Total	From federal government	Total	Taxes			Miscellaneous general revenue		
						Total	Property	Sales and gross receipts			Current charges
New York City, NY ¹	47,303	40,877	17,006	2,279	23,871	17,792	7,530	3,755	4,594	1,486	2,290
Los Angeles, CA	7,631	4,523	1,018	522	3,505	1,850	665	790	1,216	438	2,350
Chicago, IL	4,732	3,867	1,054	312	2,813	1,662	637	838	708	442	280
Houston, TX	1,971	1,583	122	81	1,461	830	428	374	465	167	254
Philadelphia, PA ¹	4,169	3,395	1,230	374	2,165	1,626	339	130	416	123	603
San Diego, CA	1,578	1,285	292	132	994	420	135	230	260	313	162
Phoenix, AZ	1,373	1,198	407	104	790	406	119	260	268	116	132
Dallas, TX	1,487	1,217	85	68	1,132	532	281	240	452	147	141
San Antonio, TX	1,680	710	146	27	565	275	134	130	208	82	939
Detroit, MI	2,193	1,707	745	175	961	610	236	49	243	108	179
Honolulu, HI	1,114	993	142	80	851	526	419	62	215	110	121
San Jose, CA	921	1,110	110	20	700	365	117	164	239	96	11
Indianapolis, IN	1,121	1,086	321	65	765	513	423	24	212	39	7
San Francisco, CA ¹	3,765	3,106	1,214	194	1,892	952	458	258	618	322	253
Baltimore, MD ¹	1,649	826	130	69	696	339	211	115	173	184	749
Jacksonville, FL ¹	2,186	1,940	1,056	90	885	677	471	45	100	107	65
Columbus, OH	798	693	103	31	590	341	26	7	173	76	105
Memphis, TN	2,094	1,050	673	27	377	222	178	32	109	47	959
Milwaukee, WI	811	658	348	64	310	165	153	6	92	52	49
El Paso, TX	409	328	40	26	287	162	86	72	82	43	51
Washington, DC ¹	5,086	4,647	1,692	1,628	2,955	2,438	730	795	260	257	51
Boston, MA ¹	2,126	1,902	849	43	1,052	726	680	28	230	97	90
Seattle, WA	1,276	847	138	26	710	404	133	177	235	71	399
Austin, TX	1,367	712	62	11	651	227	114	101	357	67	584
Nashville-Davidson, TN ¹	1,816	1,111	260	1	851	597	342	213	187	67	648
Cleveland, OH	814	597	145	68	452	297	52	6	107	48	217
Denver, CO	1,464	1,325	335	30	991	474	130	294	405	111	105
New Orleans, LA	769	681	146	90	535	311	135	155	149	76	56

- Represents or rounds to zero. ¹ Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, unpublished data.

No. 526. City Governments—Expenditures for Largest Cities: 1995

[In millions of dollars. For fiscal year ending in year shown; see text, Section 9. See headnote, Table 524.]

CITIES RANKED BY 1994 POPULATION	Total expenditure	GENERAL EXPENDITURE								Utility expenditure
		Total	Educa- tion	Housing and commu- nity develop- ment	Public welfare	Health and hospitals	Police protec- tion	Fire protec- tion	High- ways	
New York City, NY ¹	47,881	38,644	9,394	2,681	7,783	4,339	2,291	806	479	5,260
Los Angeles, CA	7,494	4,436	15	234	-	32	729	274	64	2,273
Chicago, IL	4,641	3,833	1	154	125	116	771	239	268	249
Houston, TX	2,148	1,694	-	40	-	69	352	169	54	363
Philadelphia, PA	4,018	3,032	16	148	283	409	330	123	48	643
San Diego, CA	1,524	1,231	-	112	-	2	174	72	31	234
Phoenix, AZ	1,401	1,191	11	73	-	1	181	103	34	179
Dallas, TX	1,456	1,204	-	24	-	18	165	79	29	141
San Antonio, TX	1,528	678	23	3	30	27	118	77	26	827
Detroit, MI	2,017	1,474	5	77	-	94	282	87	-	294
Honolulu, HI	1,278	1,023	-	110	-	11	120	50	10	256
San Jose, CA	822	746	-	101	-	3	121	62	18	17
Indianapolis, IN	1,204	1,136	1	109	126	214	93	43	34	26
San Francisco, CA ¹	3,744	2,799	62	91	365	668	215	137	33	661
Baltimore, MD ¹	1,704	977	-	75	10	41	99	66	14	673
Jacksonville, FL ¹	1,892	1,711	615	82	1	78	189	92	25	63
Columbus, OH	774	637	-	13	-	27	131	83	20	137
Memphis, TN	1,963	1,023	516	25	-	7	84	69	19	853
Milwaukee, WI	822	696	-	67	-	17	138	68	19	34
El Paso, TX	449	322	-	7	1	24	60	29	8	102
Washington, DC	5,077	4,484	706	192	1,137	425	238	101	103	97
Boston, MA ¹	2,022	1,762	503	72	102	234	164	100	19	56
Seattle, WA	1,470	912	-	61	-	17	110	74	75	502
Austin, TX	1,384	758	-	8	7	232	72	46	16	603
Nashville-Davidson, TN ¹	1,797	1,068	388	-	13	113	81	59	-	673
Cleveland, OH	990	675	-	56	-	24	142	70	29	315
Denver, CO ¹	1,964	1,815	-	29	168	182	104	56	41	119
New Orleans, LA	770	658	-	94	2	22	62	34	9	75
Salt Lake City, UT	340	314	-	13	-	-	30	19	10	26

- Represents or rounds to zero. ¹ Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, unpublished data.

No. 527. County Governments—Total and Per Capita Finances for Largest Counties: 1995

[For fiscal year ending in year shown; see text, Section 9. Counties ranked by size of population estimated as of July 1, 1994. Data relate only to county governments and their dependent agencies and do not include amounts for other local governments in the same geographic location such as separate school districts; excluded are areas having certain type of county characteristics but included as part of another government. See Tables 524-526, for details see text, Section 9, and source.]

COUNTIES RANKED BY 1994 POPULATION	REVENUE		GENERAL REVENUE		TAXES		TOTAL EXPENDITURE		DEBT OUTSTANDING	
	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)
Los Angeles, CA	12,583	1,375	11,576	1,265	1,650	180	12,276	1,342	5,904	645
Cook, IL	2,131	414	1,902	370	1,145	223	1,997	388	1,581	307
Harris, TX	1,592	523	1,592	523	719	236	1,607	528	5,045	1,657
San Diego, CA	2,433	925	2,204	838	308	117	2,291	870	401	152
Orange, CA	2,325	914	2,205	867	311	122	2,191	861	4,239	1,667
Maricopa, AZ	1,349	575	1,349	575	304	129	1,310	558	1,255	535
Wayne, MI	1,321	640	1,244	602	235	114	1,310	635	1,005	487
Dade, FL	3,885	1,918	3,686	1,820	1,153	570	4,052	2,001	5,678	2,804
Dallas, TX	849	437	840	432	344	177	849	437	793	408
King, WA	1,375	866	1,317	830	678	427	1,462	921	1,988	1,253
Santa Clara, CA	1,606	1,031	1,606	1,031	307	197	1,732	1,112	758	487
San Bernardino, CA	1,799	1,158	1,720	1,107	180	116	1,948	1,254	1,548	996
Middlesex, MA	93	67	62	44	10	7	-	-	-	-
Cuyahoga, OH	1,124	801	1,124	801	358	255	1,134	808	1,251	891
Broward, FL	1,117	808	1,085	785	470	340	1,083	783	2,449	1,771
Riverside, CA	1,468	1,085	1,467	1,085	251	186	1,484	1,097	1,396	1,032
Suffolk, NY	1,705	1,264	1,620	1,201	972	720	1,650	1,223	1,474	1,093
Allegheny, PA	1,087	823	1,051	796	337	256	1,041	788	1,564	1,184
Alameda, CA	1,594	1,208	1,507	1,142	282	214	1,583	1,200	534	404
Nassau, NY	2,090	1,605	2,090	1,605	1,248	958	2,295	1,762	2,441	1,874
Bexar, TX	572	447	571	446	213	167	603	471	1,220	953
Tarrant, TX	542	431	542	431	236	188	494	393	953	758
Oakland, CA	677	593	620	543	169	148	572	500	342	300
Sacramento, CA	1,626	1,481	1,555	1,416	310	283	1,656	1,508	1,577	1,436
Hennepin, MN	1,183	1,126	1,183	1,126	349	333	1,085	1,033	412	392
Franklin, OH	572	570	571	568	240	239	578	575	706	703
St Louis, MO	434	431	422	420	296	295	456	454	350	348

- Represents or rounds to zero. ¹ Based on estimated population as of July 1, 1995.

Source: U.S. Bureau of the Census, unpublished data.

No. 528. County Governments—Revenue for Largest Counties: 1995

[In millions of dollars. For fiscal year ending in year shown; see text, Section 9. See headnote, Table 527]

COUNTIES RANKED BY 1994 POPULATION	Total revenue ¹	GENERAL REVENUE								Utility revenue	
		Total ¹	Intergovern- mental		General revenue from own sources						
			Total	From federal government	Total	Taxes			Current charges		Miscel- laneous general revenue
						Total ¹	Prop- erty	Sales and gross receipts			
Los Angeles, CA	12,583	11,576	8,497	190	3,079	1,650	1,504	90	707	722	28
Cook, IL	2,131	1,902	353	17	1,549	1,145	756	377	332	72	-
Harris, TX	1,592	1,592	398	18	1,194	719	661	21	225	251	-
San Diego, CA	2,433	2,204	1,636	57	569	308	262	15	161	100	1
Orange, CA	2,325	2,205	1,186	28	1,019	311	285	9	221	487	-
Maricopa, AZ	1,349	1,349	700	36	649	304	269	19	227	118	-
Wayne, MI	1,321	1,244	708	140	536	235	230	-	240	61	-
Dade, FL	3,885	3,686	727	313	2,958	1,153	840	253	1,437	368	199
Dallas, TX	849	840	162	2	677	344	310	2	273	61	-
King, WA	1,375	1,317	252	35	1,066	678	333	250	297	90	58
Santa Clara, CA	1,606	1,606	1,073	32	533	307	283	4	119	108	-
San Bernardino, CA	1,799	1,720	1,224	52	496	180	157	16	161	155	3
Middlesex, MA	93	62	26	-	35	10	-	-	24	2	-
Cuyahoga, OH	1,124	1,124	426	8	698	358	202	125	227	112	-
Broward, FL	1,117	1,085	138	21	948	470	393	52	322	156	32
Riverside, CA	1,468	1,467	937	17	530	251	208	27	131	148	-
Suffolk, NY	1,705	1,620	480	14	1,140	972	391	568	99	69	85
Allegheny, PA	1,087	1,051	490	27	560	337	326	9	174	49	-
Alameda, CA	1,594	1,507	1,015	10	492	282	182	89	113	97	-
Nassau, NY	2,090	2,090	479	30	1,612	1,248	624	620	279	84	-
Bexar, TX	572	571	123	2	448	213	195	5	121	113	-
Tarrant, TX	542	542	177	9	366	236	215	6	68	61	-
Oakland, CA	677	620	364	5	256	169	164	-	49	37	17
Sacramento, CA	1,626	1,555	832	19	722	310	167	111	259	153	4
Hennepin, MN	1,183	1,183	485	32	699	349	347	-	282	67	-

- Represents or rounds to zero. ¹ Includes items not shown separately.

Source: U.S. Bureau of the Census, and unpublished data.

No. 529. County Governments—Expenditures for Largest Counties: 1995

[In millions of dollars. For fiscal year ending in year shown; see text, Section 9. See headnote, Table 527]

COUNTIES RANKED BY 1994 POPULATION	Total expen- diture ¹	GENERAL EXPENDITURE								Utility expen- diture
		Total ¹	Educa- tion	Housing and commu- nity develop- ment	Public welfare	Health and hospitals	Police protec- tion	Fire protec- tion	High- ways	
Los Angeles, CA	12,276	11,464	366	194	4,330	2,555	663	363	70	33
Cook, IL	1,997	1,870	2	15	3	688	50	-	64	-
Harris, TX	1,607	1,607	-	10	16	514	99	1	35	-
San Diego, CA	2,291	2,188	84	48	901	263	94	-	16	8
Orange, CA	2,191	2,104	62	23	568	164	117	79	78	-
Maricopa, AZ	1,310	1,310	16	16	416	297	46	-	20	-
Wayne, MI	1,310	1,239	-	8	94	301	21	-	-	-
Dade, FL	4,052	3,648	-	196	51	688	294	119	30	404
Dallas, TX	849	847	-	1	15	440	21	-	6	-
King, WA	1,462	1,189	1	10	6	187	62	5	42	274
Santa Clara, CA	1,732	1,732	103	4	529	357	37	30	19	-
San Bernardino, CA	1,948	1,876	68	9	722	360	116	39	-	7
Middlesex, MA	-	-	-	-	-	-	-	-	-	-
Cuyahoga, OH	1,134	1,134	-	7	210	536	15	-	16	-
Broward, FL	1,083	976	-	11	19	77	125	15	24	107
Riverside, CA	1,484	1,484	76	23	466	203	95	22	28	-
Suffolk, NY	1,650	1,547	213	7	355	104	283	3	17	104
Allegheny, PA	1,041	1,005	25	32	114	257	22	1	31	-
Alameda, CA	1,583	1,508	18	8	534	409	25	15	28	-
Nassau, NY	2,295	2,293	220	23	391	377	386	11	26	2
Bexar, TX	603	602	-	2	38	267	16	1	7	-
Tarrant, TX	494	494	-	8	9	224	12	-	-	-
Oakland, CA	572	546	3	7	2	136	26	-	21	14
Sacramento, CA	1,656	1,585	51	99	588	97	62	1	36	7
Hennepin, MN	1,085	1,085	-	5	174	477	37	-	42	-

- Represents or rounds to zero. ¹ Includes items not shown separately.

Source: U.S. Bureau of the Census, and unpublished data.

No. 530. Governmental Employment and Payrolls: 1980 to 1995

[For **October**. Covers both full-time and part-time employees. Local government data are estimates subject to sampling variation; see Appendix III and source]

TYPE OF GOVERNMENT	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995
EMPLOYEES (1,000)										
Total	16,213	16,690	17,588	17,879	18,369	18,554	18,745	18,823	19,420	19,521
Federal (civilian) ¹	2,898	3,021	3,112	3,114	3,105	3,103	3,047	2,999	2,952	2,895
State and local	13,315	13,669	14,476	14,765	15,263	15,452	15,698	15,824	16,468	16,626
Percent of total	82	82	82	83	83	83	84	84	85	85
State	3,753	3,984	4,236	4,365	4,503	4,521	4,595	4,673	4,694	4,719
Local	9,562	9,685	10,240	10,400	10,760	10,930	11,103	11,151	11,775	11,906
Counties	1,853	1,891	2,024	2,085	2,167	2,196	2,253	2,270	(NA)	(NA)
Municipalities	2,561	2,467	2,570	2,569	2,642	2,662	2,665	2,644	(NA)	(NA)
School districts	4,270	4,416	4,679	4,774	4,950	5,045	5,134	(NA)	(NA)	(NA)
Townships	394	392	415	405	418	415	424	(NA)	(NA)	(NA)
Special districts	484	519	552	568	585	612	627	(NA)	(NA)	(NA)
OCTOBER PAYROLLS (mil. dol.)										
Total	19,935	28,945	34,203	36,763	39,228	41,237	43,120	(NA)	(NA)	(NA)
Federal (civilian)	5,205	7,580	7,976	8,636	8,999	9,687	9,937	(NA)	(NA)	(NA)
State and local	14,730	21,365	26,227	28,127	30,229	31,551	33,183	34,540	36,545	37,714
Percent of total	74	74	77	77	77	77	77	(NA)	(NA)	(NA)
State	4,285	6,329	7,842	8,443	9,083	9,437	9,828	10,288	10,666	10,927
Local	10,445	15,036	18,385	19,684	21,146	22,113	23,355	24,252	25,878	26,787
Counties	1,936	2,819	3,532	3,855	4,192	4,404	4,698	4,839	(NA)	(NA)
Municipalities	2,951	4,191	4,979	5,274	5,564	5,784	6,207	6,328	(NA)	(NA)
School districts	4,683	6,746	8,298	8,852	9,551	9,975	10,394	(NA)	(NA)	(NA)
Townships	330	446	556	599	642	664	685	(NA)	(NA)	(NA)
Special districts	546	834	1,020	1,104	1,197	1,287	1,370	(NA)	(NA)	(NA)

NA Not available. ¹ Includes employees outside the United States.

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, and *Public Employment*, Series GE, No. 1, annual, 1980-92; <<http://www.census.gov/govs/www/apes.html>> (accessed 8 July 1998).

No. 531. All Governments—Employment and Payroll, by Function: 1995

[For **October**. Covers both full-time and part-time employees. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

FUNCTION	EMPLOYEES (1,000)					OCTOBER PAYROLLS (mil. dol.)				
	Total	Federal (civilian) ¹	State and local			Total	Federal (civilian) ¹	State and local		
			Total	State	Local			Total	State	Local
Total	19,521	2,895	16,626	4,719	11,906	(NA)	(NA)	37,714	10,927	26,787
National defense ²	831	831	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Postal Service	849	849	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Space research and technology	22	22	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Elem and secondary educ	6,252	(X)	6,252	50	6,202	13,939	(NA)	13,939	119	13,820
Higher education	2,414	(X)	2,414	1,954	461	4,591	(NA)	4,591	3,794	797
Other education	129	12	117	117	(X)	260	(NA)	260	260	(X)
Health	544	141	403	166	238	(NA)	(NA)	977	431	546
Hospitals	1,303	174	1,129	522	608	(NA)	(NA)	37	14	23
Public welfare	526	10	516	230	286	(NA)	(NA)	1,145	549	597
Social insurance administration	167	68	98	98	-	(NA)	(NA)	254	254	(X)
Police protection	926	86	840	91	749	(NA)	(NA)	3,427	287	3,140
Fire protection	360	(X)	360	(X)	360	950	(NA)	950	(X)	950
Correction	655	28	627	413	213	(NA)	(NA)	1,620	1,062	559
Streets & highways	564	4	560	257	303	(NA)	(NA)	1,357	667	690
Air transportation	86	49	37	3	35	(NA)	(NA)	104	8	96
Water transport/Terminals	27	15	12	5	7	(NA)	(NA)	37	14	23
Solid waste management	115	(X)	115	2	114	263	(NA)	263	6	258
Sewerage	130	(X)	130	1	128	345	(NA)	345	4	341
Parks & recreation	387	26	361	47	314	(NA)	(NA)	502	81	421
Natural resources	421	210	211	168	43	(NA)	(NA)	475	395	80
Housing & community dev.	151	20	131	(X)	131	(NA)	(NA)	315	(X)	315
Water supply	165	-	165	1	164	410	(NA)	410	3	407
Electric power	82	-	82	6	76	296	(NA)	296	26	270
Gas supply	11	-	11	(X)	11	28	(NA)	28	(X)	28
Transit	210	(X)	210	20	190	676	(NA)	676	80	595
Libraries	152	5	147	1	147	(NA)	(NA)	207	1	206
State liquor stores	10	(X)	10	10	(X)	18	(NA)	18	18	(X)
Financial administration	520	131	388	168	220	(NA)	(NA)	916	444	472
Other government administration	436	24	413	53	359	(NA)	(NA)	644	137	507
Judicial and legal	401	53	349	130	219	(NA)	(NA)	994	428	565
Other & unallocable	673	138	535	206	329	(NA)	(NA)	1,256	603	653

- Represents zero. NA Not available. X Not applicable. ¹ Includes employees outside the United States. ² Includes international relations.

Source: U.S. Bureau of the Census; <<http://www.census.gov/pub/govs/www/apes.html>>; (accessed 8 July 1998).

No. 532. State and Local Government—Employer Costs per Hour Worked: 1997

[In dollars. As of March. Based on a sample; see source for details. For additional data, see Table 701]

ITEM	Total compensation	Wages and salaries	BENEFITS						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other ¹
All state & local government workers	26.58	18.61	7.97	2.06	0.23	2.09	1.95	1.61	0.04
Occupational group:									
White-collar occupations	29.54	21.21	8.33	2.14	0.14	2.20	2.08	1.73	0.04
Professional specialty and technical	34.92	25.78	9.14	2.12	0.15	2.33	2.49	1.99	0.06
Teachers	38.86	29.20	9.66	1.97	0.06	2.54	2.89	2.13	0.07
Executive, admin., & managerial	33.78	23.43	10.35	3.40	0.18	2.24	2.48	2.03	(Z)
Admin. support including clerical	17.04	11.28	5.76	1.55	0.09	1.93	1.09	1.08	0.02
Blue-collar occupations	21.50	13.93	7.57	2.03	0.38	2.03	1.58	1.53	0.03
Service occupations	19.50	12.51	6.99	1.78	0.44	1.74	1.76	1.24	0.03
Industry group:									
Services	27.88	20.15	7.73	1.87	0.15	2.11	1.93	1.63	0.04
Health services	21.99	14.67	7.32	2.28	0.58	1.71	1.14	1.59	0.03
Hospitals	22.53	15.10	7.43	2.35	0.56	1.68	1.19	1.62	0.03
Educational services	29.21	21.37	7.84	1.79	0.09	2.19	2.09	1.66	0.05
Elementary and secondary education	28.94	21.29	7.66	1.63	0.06	2.28	2.02	1.61	0.06
Higher education	30.53	22.10	8.43	2.23	0.17	1.90	2.31	1.81	(Z)
Public administration	24.07	15.73	8.33	2.40	0.33	1.99	2.10	1.49	0.03

Z Cost per hour worked is less than one cent. ¹ Includes severance pay and supplemental unemployment benefits.

Source: U.S. Bureau of Labor Statistics, *News, Employer Costs for Employee Compensation-March 1997*, USDL 97-371.

No. 533. State and Local Government—Employee Benefits: 1994

[In percent. For January through July. Covers full-time employees in state and local governments. Covers only benefits for which the employer pays part or all of the premium or expenses involved, except unpaid maternity and paternity leave, and long-term care insurance. Based on sample. For data on employee benefits in businesses, see Table 703]

BENEFIT	All employees	White collar employees ¹	Teachers ²	Blue collar employees ³	BENEFIT	All employees	White collar employees ¹	Teachers ²	Blue collar employees ³
Paid:					Life	87	87	85	87
Vacations	66	84	9	91	Noncontributory	86	85	85	88
Holidays	73	86	33	91	Accident/sickness	21	24	11	26
Jury duty leave	94	94	94	93	Noncontributory	76	72	86	79
Funeral leave	62	59	58	70	Long-term disability	30	31	37	23
Family leave	4	4	3	6	Noncontributory	77	77	77	79
Military leave	75	80	61	82	Retirement and savings plans:				
Sick leave	94	93	96	94	Defined benefit pension	91	90	93	91
Personal leave	38	30	58	31	Noncontributory	28	30	20	31
Unpaid:					Defined contribution	9	10	7	9
Family leave	93	93	96	90	Money purchase pension ⁴	7	7	5	7
Insurance plans:					Additional benefits:				
Medical	87	89	84	86	Child care	9	11	5	9
Dental	62	62	59	66	Educational assistance:				
Extended care facility	81	83	81	78	Job related	64	69	51	66
Home health care	84	84	86	84	Not job related	20	22	15	20
Hospital/room & board	100	100	100	100	Sabbatical leave	27	19	59	9
In HMO's	30	34	24	28	Employee assistance program	68	73	55	74
Inpatient surgery	100	100	100	100	Flexible benefits plans	5	5	7	3
Mental health care:					Financial counseling	6	7	6	4
Inpatient	99	99	100	99	Long-term care insurance	4	5	2	3
Outpatient	97	98	97	97	Nonproduction bonuses, cash	34	40	17	41
Vision	35	36	30	37	Subsidized commuting	7	8	4	9
Alcohol abuse treatment:					Recreation facilities	14	13	19	13
Inpatient detox	99	99	99	99	Reimbursement accounts ⁵	64	68	59	61
Inpatient rehab	77	76	78	76	Severance pay	29	26	32	32
Outpatient	83	83	83	82	Travel accident insurance	13	13	14	12
Drug abuse treatment:					Wellness programs	34	38	29	32
Inpatient detox	98	98	99	99					
Inpatient rehab	74	73	76	74					
Outpatient	80	79	82	80					

¹ Includes all professional, administrative, technical, and clerical employees except teachers. ² Includes all personnel in primary and secondary schools, junior colleges, and universities whose primary duty is teaching or closely related activities.

³ Includes police, firefighters, and all production and service employees. ⁴ Fixed contributions are periodically placed in an employee's account and benefits are based on how much money has accumulated at retirement. ⁵ Account which is used throughout the year to pay for plan premiums or to reimburse the employee for benefit related expenses. Account may be financed by employer, employee, or both.

Source: U.S. Bureau of Labor Statistics, *Employee Benefits in State and Local Governments, 1994*.

No. 534. State and Local Government Employment and Average Earnings, by State: 1990 and 1995

[For October]

STATE	FULL-TIME EQUIVALENT EMPLOYMENT (1,000)				FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION ²				AVERAGE OCTOBER EARNINGS ³ (dol.)			
	State		Local ¹		State		Local ¹		State		Local ¹	
	1990	1995	1990	1995	1990	1995	1990	1995	1990	1995	1990	1995
United States	3,840	3,971	9,239	10,119	154	151	371	385	2,472	2,854	2,364	2,763
Alabama	79	81	148	165	196	191	367	389	2,196	2,421	1,749	2,017
Alaska	22	22	21	24	401	366	385	391	3,543	3,727	3,491	4,051
Arizona	50	58	136	161	137	135	370	373	2,334	2,570	2,540	2,689
Arkansas	43	48	78	90	182	192	330	364	1,922	2,353	1,545	1,823
California	325	338	1,091	1,141	109	107	367	362	3,209	3,664	3,073	3,523
Colorado	54	57	130	148	165	153	395	394	2,765	3,234	2,292	2,612
Connecticut	58	63	98	102	178	193	299	311	3,018	3,321	2,854	3,491
Delaware	21	22	17	19	314	307	250	269	2,245	2,743	2,458	2,755
District of Columbia	(X)	(X)	57	47	(X)	(X)	939	927	(X)	(X)	3,024	3,425
Florida	160	175	497	534	123	123	384	377	2,095	2,488	2,247	2,485
Georgia	112	115	270	333	173	159	418	462	2,337	2,456	1,872	2,164
Hawaii	49	51	13	14	445	436	120	119	2,317	2,624	2,536	3,013
Idaho	19	21	37	46	186	179	372	396	2,100	2,476	1,772	2,165
Illinois	145	141	416	444	127	119	364	377	2,520	3,027	2,463	2,985
Indiana	89	89	196	217	161	153	354	375	2,496	2,583	2,036	2,375
Iowa	57	53	107	116	207	187	387	408	2,936	3,126	2,024	2,367
Kansas	50	48	104	118	200	187	421	461	2,077	2,325	1,979	2,315
Kentucky	75	73	114	133	204	190	310	344	2,141	2,488	1,823	2,523
Louisiana	85	93	155	171	200	214	368	394	2,047	2,359	1,713	1,860
Maine	22	21	42	45	179	172	345	364	2,352	2,618	1,978	2,349
Maryland	89	81	159	172	186	161	333	341	2,609	2,835	2,776	3,159
Massachusetts	93	82	196	220	155	135	325	362	2,541	3,068	2,554	2,961
Michigan	144	141	316	324	155	148	340	339	2,858	3,342	2,646	3,255
Minnesota	70	73	163	196	160	157	374	425	2,936	3,266	2,552	2,830
Mississippi	47	50	105	122	183	186	407	453	1,824	2,394	1,543	1,798
Missouri	74	79	171	192	145	149	334	361	1,965	2,232	2,052	2,297
Montana	17	18	35	38	211	208	434	439	2,072	2,534	1,959	2,347
Nebraska	29	30	68	76	186	181	430	465	2,075	2,290	2,089	2,413
Nevada	19	21	42	53	160	134	348	345	2,502	2,864	2,574	3,085
New Hampshire	16	17	33	38	145	147	301	335	2,352	2,669	2,215	2,641
New Jersey	112	125	304	312	145	157	393	393	2,859	3,563	2,698	3,553
New Mexico	40	42	57	68	262	251	379	404	2,100	2,390	1,783	2,119
New York	285	257	866	856	158	142	482	471	2,997	3,423	2,795	3,479
North Carolina	107	115	244	281	161	159	368	389	2,372	2,570	2,065	2,287
North Dakota	15	16	20	22	234	257	314	340	2,057	2,440	2,138	2,450
Ohio	139	143	385	425	128	128	355	381	2,510	3,083	2,236	2,696
Oklahoma	65	68	116	129	208	206	369	393	1,975	2,018	1,761	2,113
Oregon	52	52	100	114	184	166	353	362	2,302	2,848	2,322	2,896
Pennsylvania	127	152	361	369	107	126	304	306	2,437	3,025	2,403	2,911
Rhode Island	21	20	27	29	205	203	266	288	2,586	3,240	2,656	3,169
South Carolina	79	78	116	136	227	213	333	370	1,956	2,318	1,848	2,141
South Dakota	13	14	24	27	192	194	349	364	1,979	2,355	1,733	2,004
Tennessee	79	84	175	188	163	161	358	359	2,055	2,389	1,883	2,196
Texas	223	268	706	858	131	143	415	456	2,192	2,492	1,952	2,229
Utah	37	42	51	63	216	214	294	321	2,000	2,524	2,092	2,460
Vermont	13	13	18	21	233	216	312	363	2,302	2,471	2,090	2,455
Virginia	117	116	221	247	188	175	356	373	2,267	2,553	2,248	2,505
Washington	91	96	164	188	187	175	336	344	2,459	3,094	2,515	3,338
West Virginia	34	35	59	60	188	189	326	327	1,919	2,212	1,862	2,203
Wisconsin	67	64	183	201	136	126	375	393	2,503	3,153	2,372	2,900
Wyoming	11	11	24	27	239	227	539	565	2,045	2,203	2,110	2,309

X Not applicable. ¹ Estimates subject to sampling variation; see Appendix III and source. ² 1990 based on enumerated resident population as of April 1, 1990. 1995 based on estimated resident population as of July 1. ³ For full-time employees.

Source: U.S. Bureau of the Census, *Public Employment*, Series GE, No. 90-1, annual; <<http://www.census.gov/pub/govs/www/apes/95SL.html>> (accessed 8 July 1998).

No. 535. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1995

[In thousands, for October. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

STATE	EDUCATION						PUBLIC WELFARE		HEALTH		HOSPITALS	
	Total		Elem. & secondary		Higher education		State	Local	State	Local	State	Local
	State ¹	Local	State	Local	State	Local						
United States	1,468.7	5,619.2	41.4	5,341.2	1,330.8	278.0	226.8	265.1	160.1	208.6	496.2	551.4
Alabama	34.2	86.7	-	86.7	30.3	-	4.3	1.1	6.8	3.9	12.2	20.1
Alaska	7.3	11.4	2.9	11.4	3.9	-	1.8	0.1	0.5	0.6	0.3	0.2
Arizona	24.8	90.8	-	83.6	22.4	7.2	5.3	4.0	2.1	2.7	0.7	4.6
Arkansas	18.6	58.2	-	58.2	15.3	-	3.7	0.2	4.0	0.3	4.9	3.8
California	117.2	553.1	-	490.9	112.6	62.1	3.7	52.0	10.1	33.3	34.5	75.4
Colorado	32.7	77.4	-	76.0	31.5	1.4	1.0	4.4	1.2	2.4	4.6	7.9
Connecticut	18.0	67.0	-	67.0	15.2	-	4.8	1.8	2.6	1.4	12.3	-
Delaware	6.8	13.7	-	13.7	6.5	-	2.0	-	1.8	0.2	2.3	-
District of Columbia	(X)	10.0	(X)	8.8	(X)	1.1	(X)	1.8	(X)	2.1	(X)	3.8
Florida	42.2	274.4	-	253.0	39.6	21.4	11.2	5.8	14.7	5.8	16.4	36.8
Georgia	40.7	181.4	-	180.7	35.0	0.7	7.7	1.4	4.4	8.2	14.4	42.0
Hawaii	30.4	-	23.2	-	7.1	-	1.1	0.1	2.8	0.2	3.2	-
Idaho	7.6	27.1	-	26.2	7.1	0.9	1.8	0.2	1.2	0.9	1.0	4.3
Illinois	55.3	232.1	-	212.6	52.4	19.5	13.4	7.1	3.2	6.7	15.2	15.2
Indiana	46.6	123.0	-	123.0	41.8	-	5.2	1.6	1.7	2.7	11.1	23.0
Iowa	25.9	72.8	-	66.6	24.7	6.2	2.7	1.5	0.3	2.0	8.1	8.9
Kansas	21.0	70.6	-	64.9	20.3	5.7	1.7	0.8	0.9	3.2	6.6	7.3
Kentucky	30.3	90.7	-	90.7	26.2	-	4.6	0.5	2.0	4.5	5.5	3.2
Louisiana	34.1	102.0	-	102.0	30.2	-	6.0	0.7	5.3	0.9	18.7	13.3
Maine	6.8	31.1	-	31.1	5.6	-	1.9	0.2	1.1	0.2	1.5	1.1
Maryland	19.7	104.9	-	96.0	17.7	8.9	7.9	2.3	6.0	3.6	6.9	-
Massachusetts	23.7	129.5	-	129.5	23.0	-	6.6	2.7	3.9	2.1	11.8	6.1
Michigan	63.4	196.2	-	184.2	62.8	12.0	14.6	2.6	2.1	9.7	15.6	13.2
Minnesota	38.7	109.8	-	106.1	37.2	3.7	2.2	11.0	2.1	3.7	7.2	13.3
Mississippi	16.8	69.5	-	63.9	15.3	5.7	3.4	0.3	3.3	0.3	9.0	18.0
Missouri	26.3	118.1	-	113.0	24.4	5.1	7.5	2.1	3.3	3.5	12.4	7.8
Montana	7.1	26.7	-	26.5	6.4	0.1	1.3	0.9	0.4	0.6	1.3	0.8
Nebraska	10.8	43.7	-	41.2	10.1	2.5	2.9	1.1	0.7	0.4	4.4	4.3
Nevada	6.1	27.3	-	27.3	6.0	-	1.0	0.4	0.7	0.8	1.7	3.6
New Hampshire	5.7	24.7	-	24.7	5.3	-	1.3	2.5	0.8	0.1	1.0	-
New Jersey	45.8	178.9	14.8	169.2	27.6	9.8	5.4	11.5	2.5	4.0	17.1	6.4
New Mexico	16.9	43.3	-	40.9	15.9	2.4	1.4	0.5	2.9	0.4	5.4	2.6
New York	49.0	400.8	-	375.3	43.9	25.5	7.5	51.8	8.9	17.2	55.6	61.4
North Carolina	45.6	162.5	-	149.0	42.6	13.5	1.3	13.4	2.0	13.9	15.6	17.8
North Dakota	7.8	13.6	-	13.6	7.3	-	0.3	0.9	1.3	0.3	1.4	-
Ohio	68.0	212.7	-	207.5	65.6	5.2	2.2	22.3	3.8	17.5	17.7	15.1
Oklahoma	25.5	80.0	-	79.6	23.5	0.4	5.8	0.4	3.8	1.0	6.1	9.5
Oregon	16.2	68.2	-	61.0	15.2	7.2	4.6	0.8	1.5	3.5	7.3	2.3
Pennsylvania	50.6	208.4	-	200.1	47.6	8.3	11.6	21.7	1.7	5.2	21.0	2.8
Rhode Island	7.0	18.1	0.4	18.1	5.8	-	1.8	0.1	1.3	0.1	1.5	-
South Carolina	27.2	80.4	-	80.4	24.3	-	4.9	0.2	8.1	2.0	9.8	14.3
South Dakota	5.6	16.8	-	16.8	5.1	-	1.0	0.2	0.6	0.2	1.4	0.4
Tennessee	38.6	100.7	-	100.7	36.5	-	4.6	3.7	3.6	3.3	10.6	12.3
Texas	91.5	547.9	-	517.3	86.8	30.7	24.0	3.7	10.4	16.1	40.3	43.7
Utah	22.0	39.0	-	39.0	21.1	-	3.0	0.4	1.4	1.1	3.9	1.0
Vermont	4.6	16.6	-	16.6	4.2	-	1.1	-	0.5	-	0.3	-
Virginia	44.9	149.2	-	149.2	42.2	-	2.3	7.5	5.8	5.3	18.0	3.5
Washington	36.8	87.0	-	87.0	36.1	-	7.3	1.2	7.0	4.1	8.1	8.9
West Virginia	13.6	41.0	-	41.0	12.1	-	2.6	-	0.7	1.5	1.5	3.3
Wisconsin	29.8	114.1	-	105.2	28.5	8.9	1.2	13.3	1.7	4.7	7.6	3.9
Wyoming	3.3	16.1	-	14.4	3.2	1.7	0.3	-	0.5	0.2	1.4	4.1

See footnotes at end of table.

No. 535. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1995—Continued

[In thousands, for October. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

STATE	HIGHWAYS		POLICE PROTECTION		FIRE PROTECTION		CORRECTIONS		PARKS AND RECREATION		GOVERNMENT ADMINISTRATION	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States . . .	253.3	289.9	89.6	689.2	(X)	274.3	409.2	205.8	38.6	207.3	339.6	586.1
Alabama	4.3	6.6	1.0	9.9	(X)	4.5	4.3	2.4	0.8	2.9	5.4	6.8
Alaska	2.8	0.9	0.4	1.4	(X)	0.7	1.3	-	0.1	0.6	2.5	1.9
Arizona	2.9	4.0	1.7	11.1	(X)	3.9	7.6	4.8	0.7	3.5	5.5	13.0
Arkansas	3.6	3.6	0.9	5.4	(X)	2.3	3.4	1.2	0.8	0.8	2.6	5.8
California	17.3	21.6	11.0	79.5	(X)	30.0	43.1	27.8	3.7	32.2	23.6	78.4
Colorado	3.1	5.3	1.1	9.5	(X)	3.7	4.2	2.9	0.3	5.8	5.3	9.4
Connecticut	4.0	3.8	1.6	8.0	(X)	4.1	7.4	-	0.4	2.2	7.0	4.4
Delaware	1.5	0.7	0.8	1.2	(X)	0.3	1.8	-	0.3	0.3	2.3	0.9
District of Columbia	(X)	0.8	(X)	4.5	(X)	1.6	(X)	4.2	(X)	0.4	(X)	3.3
Florida	10.6	13.6	3.8	44.9	(X)	18.2	31.1	13.3	1.1	15.6	21.2	35.6
Georgia	6.1	7.8	2.3	18.8	(X)	12.2	19.1	6.2	2.9	4.3	5.0	16.4
Hawaii	0.8	1.0	-	3.3	(X)	1.6	2.1	-	0.3	1.9	3.6	2.2
Idaho	1.8	1.6	0.4	2.9	(X)	0.9	1.5	0.8	0.2	0.7	1.8	3.4
Illinois	8.4	11.5	3.7	39.4	(X)	14.6	13.6	8.1	0.8	17.5	11.8	29.0
Indiana	4.6	6.4	2.0	12.5	(X)	5.8	6.3	3.8	0.1	3.9	4.1	14.3
Iowa	2.7	5.5	0.9	5.7	(X)	1.7	2.3	0.9	0.2	2.2	4.0	5.4
Kansas	3.8	5.6	1.0	6.6	(X)	2.5	3.6	1.9	0.5	2.4	4.6	6.7
Kentucky	5.4	3.0	1.7	6.0	(X)	2.8	5.3	2.2	2.2	1.5	8.1	4.8
Louisiana	5.7	4.9	1.1	12.4	(X)	4.1	6.8	2.6	0.9	2.8	5.3	10.6
Maine	2.8	1.5	0.5	2.4	(X)	1.6	1.2	0.6	0.2	0.6	2.0	2.3
Maryland	5.0	4.6	2.3	13.4	(X)	6.1	10.6	2.5	0.7	6.4	8.2	7.5
Massachusetts	4.6	5.9	1.9	16.4	(X)	12.8	6.1	5.0	1.1	2.1	12.6	9.1
Michigan	3.8	10.1	3.0	20.3	(X)	7.7	16.5	4.8	0.8	5.8	7.1	21.1
Minnesota	4.9	7.5	0.9	9.0	(X)	2.3	3.4	3.8	0.6	4.3	5.3	12.5
Mississippi	3.4	5.3	1.0	6.6	(X)	2.6	3.7	1.0	0.4	0.8	2.0	6.5
Missouri	6.7	5.3	2.2	14.1	(X)	5.0	6.7	2.3	0.7	3.5	5.9	9.5
Montana	1.8	1.3	0.4	1.7	(X)	0.5	0.8	0.3	0.1	0.4	1.4	2.1
Nebraska	2.4	3.1	0.7	3.5	(X)	1.1	2.0	0.8	0.4	1.1	1.6	4.0
Nevada	1.5	1.3	0.6	4.1	(X)	1.6	2.9	1.3	0.2	2.2	1.9	4.8
New Hampshire	2.0	1.3	0.4	2.6	(X)	1.4	1.0	0.5	0.2	0.3	1.5	1.7
New Jersey	8.0	10.7	3.7	28.5	(X)	7.7	9.0	7.1	2.4	5.6	18.0	20.9
New Mexico	2.7	1.6	0.6	4.4	(X)	1.6	3.9	1.3	0.7	1.6	4.2	4.0
New York	14.1	30.1	5.4	71.1	(X)	19.7	33.9	24.2	2.6	10.7	40.5	39.6
North Carolina	12.6	3.3	3.3	16.5	(X)	5.4	12.4	3.6	0.7	4.0	10.0	10.4
North Dakota	1.0	1.1	0.2	1.1	(X)	0.3	0.5	0.2	0.1	0.7	1.1	1.5
Ohio	8.6	13.3	2.5	27.2	(X)	18.5	14.7	7.5	0.9	7.8	11.7	30.6
Oklahoma	4.1	5.6	1.7	7.9	(X)	3.9	7.8	1.1	1.8	2.2	5.1	6.1
Oregon	3.4	4.0	1.2	6.2	(X)	3.2	2.9	2.8	0.5	2.2	6.5	6.1
Pennsylvania	13.7	10.6	6.4	25.1	(X)	5.7	12.8	10.7	1.0	4.2	13.6	26.6
Rhode Island	0.9	1.0	0.3	2.6	(X)	2.0	1.7	-	0.1	0.8	2.5	1.6
South Carolina	5.1	2.4	2.3	8.5	(X)	3.2	8.1	2.0	0.6	2.3	4.3	7.6
South Dakota	1.2	1.6	0.3	1.3	(X)	0.4	0.7	0.3	0.1	0.7	1.4	1.7
Tennessee	4.7	6.7	1.6	12.0	(X)	5.9	7.0	4.3	1.1	3.7	4.9	9.8
Texas	14.0	18.9	3.4	53.4	(X)	18.5	43.0	20.9	1.2	13.4	16.3	39.4
Utah	1.8	1.5	0.7	4.0	(X)	1.6	2.5	0.7	0.3	2.3	2.9	3.4
Vermont	1.1	1.0	0.5	0.8	(X)	0.3	0.9	-	0.2	0.2	1.3	1.0
Virginia	12.0	3.9	2.5	14.2	(X)	7.0	12.7	6.2	0.9	6.0	7.4	13.2
Washington	6.2	6.7	1.8	10.6	(X)	5.4	7.4	3.5	0.5	4.9	5.2	13.9
West Virginia	6.1	0.8	0.9	2.4	(X)	0.9	0.8	0.4	1.0	0.9	3.0	3.2
Wisconsin	2.0	9.1	0.9	13.3	(X)	4.8	6.5	2.4	0.3	3.8	5.5	10.7
Wyoming	1.7	0.7	0.2	1.4	(X)	0.3	0.5	0.3	0.1	0.6	0.9	1.5

- Represents or rounds to zero. X Not applicable. ¹Includes items not shown separately.

Source: U.S. Bureau of the Census, <<http://www.census.gov/ftp/pub/govs/www/apes/95SL.html>> (accessed 8 July 1998).

No. 536. City Government Employment and Payroll—Largest Cities: 1990 and 1995

[For October. See footnote 2, Table 524, for those areas representing city-county consolidated governments]

CITIES RANKED BY 1994 POPULATION	TOTAL EMPLOYMENT (1,000)		FULL-TIME EQUIVALENT EMPLOYMENT ¹				OCTOBER PAYROLL (mil. dol.)		AVERAGE EARNINGS IN OCTOBER, FULL-TIME EMPLOYEES (dol.)	
			Total (1,000)		Per 10,000 population ¹					
	1990	1995	1990	1995	1990	1995	1990	1995	1990	1995
New York, NY ^{2 3}	456	425	395	388	539	545	1,092	1,306	2,783	3,454
Los Angeles, CA	51	48	51	47	146	140	177	191	3,488	4,133
Chicago, IL	42	41	42	41	149	147	125	156	3,002	3,757
Houston, TX	20	23	20	23	120	117	40	57	2,061	2,459
Philadelphia, PA	32	30	32	29	201	187	89	92	2,843	3,220
San Diego, CA	10	12	10	10	88	92	29	34	3,019	3,472
Phoenix, AZ	12	12	11	12	116	113	32	38	2,876	3,281
Dallas, TX	15	15	15	14	144	135	28	41	1,945	2,876
San Antonio, TX	13	16	13	15	134	133	28	37	2,227	2,539
Detroit, MI	22	18	21	17	206	166	50	50	2,390	2,908
Honolulu, HI	10	10	9	9	110	112	24	28	2,600	3,083
San Jose, CA	6	7	5	6	62	72	16	27	3,453	4,700
Indianapolis, IN	13	12	12	12	171	159	23	33	1,910	2,490
San Francisco, CA	26	26	26	26	356	341	94	98	3,648	3,710
Baltimore, MD ²	30	28	29	27	395	381	73	81	2,540	3,010
Jacksonville, FL	11	10	10	9	154	145	24	28	2,582	3,064
Columbus, OH	8	8	7	8	118	109	18	26	2,416	3,324
Memphis, TN ²	22	22	21	21	341	332	48	54	2,287	2,679
Milwaukee, WI	9	9	9	9	137	136	21	23	2,431	2,793
El Paso, TX	5	6	5	6	94	104	9	13	1,973	2,302
Washington, DC ^{2 3}	50	40	48	39	789	720	139	124	2,930	3,269
Boston, MA ²	21	22	21	22	363	381	50	49	2,971	2,279
Seattle, WA	11	11	10	11	198	201	32	40	3,274	3,985
Austin, TX	10	13	10	12	203	244	21	28	2,186	2,512
Nashville-Davidson, TN ²	18	21	17	19	347	383	42	41	2,510	2,135
Cleveland, OH	9	10	8	9	163	173	21	24	2,521	2,805
Denver, CO	13	16	12	14	254	279	31	45	2,649	3,126
New Orleans, LA	10	9	10	9	194	215	16	19	1,623	2,226
Portland, OR	5	6	5	5	97	106	15	19	3,305	3,950
Fort Worth, TX	5	6	5	5	117	112	11	12	2,171	2,403
Oklahoma City, OK	5	5	4	5	101	110	11	14	2,430	3,084
Kansas City, MO	6	7	6	7	145	150	15	17	2,390	2,685
Tucson, AZ	5	6	5	5	114	119	12	14	2,528	2,882
Charlotte, NC	5	5	5	5	115	112	11	13	2,399	2,847
Virginia Beach, VA ²	14	17	13	15	334	358	28	35	2,232	2,385
Long Beach, CA	6	6	5	5	126	126	18	21	3,413	3,947
Albuquerque, NM	7	8	6	6	161	151	12	15	2,040	2,432
Atlanta, GA	8	8	8	8	205	199	18	20	2,286	2,541
Baton Rouge, LA	6	6	5	6	132	153	11	14	2,255	2,550
Fresno, CA	3	3	3	3	77	72	8	10	2,944	3,652
Tulsa, OK	4	4	4	4	115	113	11	11	2,555	2,734
Oakland, CA	5	5	4	5	111	123	15	19	3,948	4,482
Sacramento, CA	4	4	4	4	105	104	11	14	3,021	3,713
St. Louis, MO	8	8	7	8	186	188	17	20	2,363	2,606
Minneapolis, MN	6	7	6	6	154	170	15	23	2,815	3,921
Pittsburgh, PA	6	6	6	5	152	147	12	16	2,240	3,221
Miami, FL	4	4	4	3	113	105	15	12	3,771	3,503
Omaha, NE	3	3	3	3	79	82	8	10	3,051	3,533
Cincinnati, OH	7	8	6	7	173	200	16	23	2,634	3,480
Las Vegas, NV	2	2	2	2	77	67	5	7	2,563	3,570
Colorado Springs, CO	6	6	5	6	188	195	13	19	2,618	3,242
Toledo, OH	3	3	3	3	91	91	9	10	2,847	3,191
Buffalo, NY ²	13	12	12	12	379	414	31	40	2,596	3,733
Mesa, AZ	2	3	2	3	81	86	7	9	2,898	3,307
Wichita, KS	3	3	3	3	87	97	5	8	2,083	2,617
Santa Ana, CA	2	2	2	2	58	65	7	8	4,144	4,813
Arlington, TX	2	2	2	2	68	75	5	6	2,538	2,991
Anaheim, CA	4	4	3	2	99	92	9	10	3,728	4,635
Tampa, FL	4	4	4	4	151	143	10	13	2,505	3,176
Corpus Christi, TX	3	3	3	3	116	117	6	8	2,009	2,384
Newark, NJ	5	6	5	5	177	194	8	18	1,698	3,544
Louisville, KY	5	5	4	4	159	155	9	9	2,180	2,224
Birmingham, AL	4	4	4	4	142	155	8	9	2,243	2,354
St. Paul, MN	4	4	3	3	124	124	10	11	3,265	3,601
Anchorage, AK	9	11	8	9	351	346	28	39	3,706	4,683
Riverside, CA	2	2	2	2	88	80	7	9	3,459	4,122
Aurora, CO ²	2	2	2	2	84	85	5	6	2,586	2,972
Norfolk, VA ²	10	12	10	11	376	454	22	27	2,268	2,583
St Petersburg, FL	3	4	3	3	125	126	7	9	2,412	2,836
Lexington-Fayette, KY	3	4	3	4	133	168	6	8	1,929	2,159
Raleigh, NC	3	3	3	3	141	129	5	7	2,297	2,705
Jersey City, NJ	4	4	3	4	131	175	10	13	3,172	3,755
Rochester, NY	9	10	8	9	347	398	27	33	3,315	3,630
Stockton, CA	2	2	1	2	47	88	5	6	3,554	3,330
Akron, OH	6	6	5	6	224	275	11	14	2,265	2,550
Lincoln, NE	4	4	3	3	156	147	7	9	2,357	2,724

¹ 1990 based on enumerated resident population as of April 1, 1990. 1995 based on estimated resident population as of July 1, 1995. ² Includes city-operated elementary and secondary schools. ³ Includes city-operated university or college.

Source: U.S. Bureau of the Census, *City Employment*, GE-90-2; and unpublished data.