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## Section 9

# State and Local Government Finances and Employment

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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 U.S. Census Bureau through a program of censuses and surveys. Every fifth year (for years ending in “2” and “7”) the Census Bureau conducts a census of governments involving collection of data for all governmental units in the United States. In addition, the Census Bureau conducts annual surveys which cover all the state governments and a sample of local governments.

Annually, the Census Bureau releases information on the Internet which presents 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, Federal).

**Governmental units**—The governmental structure of the United States includes, in addition to the Federal Government and the states, thousands of local 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 nontax 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 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 in the relative role of the municipal corporation.

**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. 500. Number of Governmental Units, by Type: 1942 to 1997

Type of government	1942	1952 <sup>1</sup>	1962	1967	1972	1977	1982	1987	1992	1997
<b>Total</b> . . . . .	<b>155,116</b>	<b>116,807</b>	<b>91,237</b>	<b>81,299</b>	<b>78,269</b>	<b>79,913</b>	<b>81,831</b>	<b>83,237</b>	<b>85,006</b>	<b>87,504</b>
U.S. Government . . . . .										
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

<sup>1</sup> Adjusted to include units in Alaska and Hawaii which adopted statehood in 1959.

## No. 501. Number of Local Governments, by Type—States: 1997

State	All governmental units <sup>1</sup>	Special district <sup>2</sup>							Housing & community development
		County	Municipal	Township <sup>1</sup>	School district	Total <sup>3</sup>	Natural resources	Fire protection	
<b>United States</b> . . . . .	<b>87,453</b>	<b>3,043</b>	<b>19,372</b>	<b>16,629</b>	<b>13,726</b>	<b>34,683</b>	<b>6,983</b>	<b>5,601</b>	<b>3,469</b>
Alabama . . . . .	1,131	67	446	-	127	491	71	5	154
Alaska . . . . .	175	12	149	-	-	14	-	-	13
Arizona . . . . .	637	15	87	-	231	304	79	152	-
Arkansas . . . . .	1,516	75	491	-	311	639	232	74	126
California . . . . .	4,607	57	471	-	1,069	3,010	472	369	79
Colorado . . . . .	1,869	62	269	-	180	1,358	168	249	96
Connecticut . . . . .	583	-	30	149	17	387	1	65	94
Delaware . . . . .	336	3	57	-	19	257	236	-	3
District of Columbia . . . . .	2	-	1	-	-	1	-	-	-
Florida . . . . .	1,081	66	394	-	95	526	132	56	105
Georgia . . . . .	1,344	156	535	-	180	473	36	2	206
Hawaii . . . . .	19	3	1	-	-	15	14	-	-
Idaho . . . . .	1,147	44	200	-	114	789	182	144	10
Illinois . . . . .	6,835	102	1,288	1,433	944	3,068	935	827	113
Indiana . . . . .	3,198	91	569	1,008	294	1,236	134	2	63
Iowa . . . . .	1,876	99	950	-	394	433	249	68	26
Kansas . . . . .	3,950	105	627	1,370	324	1,524	260	144	204
Kentucky . . . . .	1,366	119	434	-	176	637	131	-	17
Louisiana . . . . .	467	60	302	-	66	39	3	-	-
Maine . . . . .	832	16	22	467	98	229	16	-	30
Maryland . . . . .	420	23	156	-	-	241	156	-	20
Massachusetts . . . . .	861	12	44	307	85	413	18	16	252
Michigan . . . . .	2,775	83	534	1,242	584	332	82	2	-
Minnesota . . . . .	3,501	87	854	1,794	360	406	114	-	176
Mississippi . . . . .	936	82	295	-	164	395	251	-	62
Missouri . . . . .	3,416	114	944	324	537	1,497	181	273	143
Montana . . . . .	1,144	54	128	-	362	600	125	159	12
Nebraska . . . . .	2,894	93	535	455	681	1,130	84	419	126
Nevada . . . . .	205	16	19	-	17	153	35	16	5
New Hampshire . . . . .	575	10	13	221	166	165	10	14	21
New Jersey . . . . .	1,421	21	324	243	552	281	16	200	2
New Mexico . . . . .	881	33	99	-	96	653	609	-	6
New York . . . . .	3,413	57	615	929	686	1,126	2	912	-
North Carolina . . . . .	952	100	527	-	-	325	155	-	94
North Dakota . . . . .	2,758	53	363	1,341	237	764	80	289	38
Ohio . . . . .	3,597	88	941	1,310	666	592	97	60	73
Oklahoma . . . . .	1,799	77	592	-	578	552	98	20	105
Oregon . . . . .	1,493	36	240	-	258	959	195	263	22
Pennsylvania . . . . .	5,070	66	1,023	1,546	516	1,919	7	-	91
Rhode Island . . . . .	119	-	8	31	4	76	3	34	26
South Carolina . . . . .	716	46	269	-	91	310	48	97	45
South Dakota . . . . .	1,810	66	309	956	177	302	107	60	34
Tennessee . . . . .	940	93	343	-	14	490	112	-	100
Texas . . . . .	4,700	254	1,177	-	1,087	2,182	428	103	395
Utah . . . . .	683	29	230	-	40	384	77	24	17
Vermont . . . . .	691	14	49	237	279	112	14	20	10
Virginia . . . . .	483	95	231	-	1	156	47	-	-
Washington . . . . .	1,812	39	275	-	296	1,202	163	402	45
West Virginia . . . . .	704	55	232	-	55	362	15	-	39
Wisconsin . . . . .	3,059	72	583	1,266	442	696	184	-	171
Wyoming . . . . .	654	23	97	-	56	478	119	61	-

- Represents zero. <sup>1</sup> Includes "town" governments in the six New England States and in Minnesota, New York, and Wisconsin. <sup>2</sup> Single function districts. <sup>3</sup> Includes other special districts not shown separately.

Source of Tables 500 and 501: U.S. Census Bureau, 1997 Census of Governments, Government Organization, Series GC97(1).

**No. 502. County, Municipal, and Township Governments: 1997**

[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]

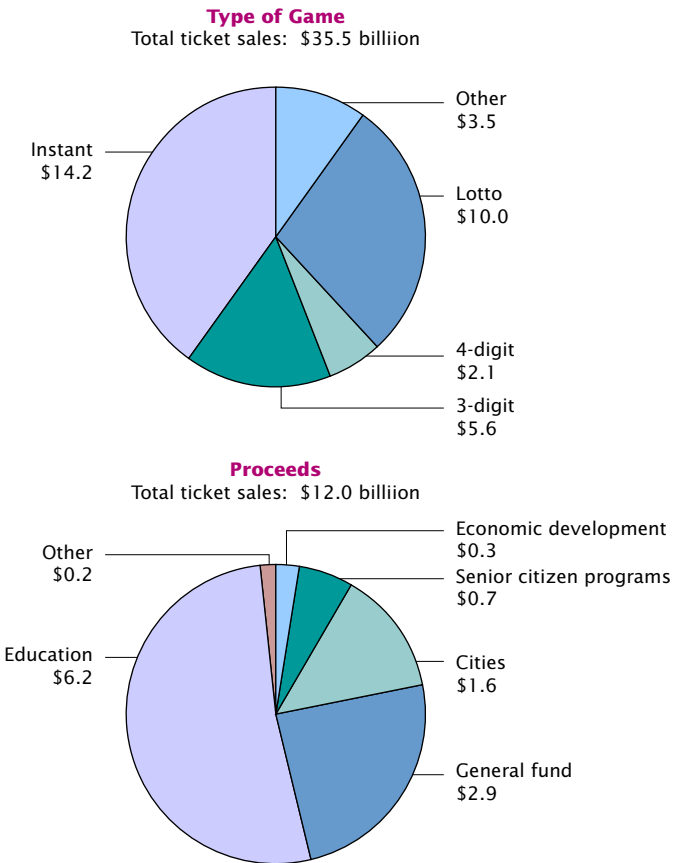
Population-size group	County governments			Municipal governments			Township governments		
	Number, 1997	Population, 1994		Number, 1997	Population, 1994		Number, 1997	Population, 1994	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
<b>Total . . . . .</b>	<b>3,043</b>	<b>236,107</b>	<b>100</b>	<b>19,372</b>	<b>161,605</b>	<b>100</b>	<b>16,629</b>	<b>54,662</b>	<b>100</b>
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. Census Bureau, 1997 *Census of Governments, Government Organization*, Series GC97(1).

Figure 9.1

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



Source: Chart prepared by U.S. Census Bureau. For data, see Table 529.

## No. 503. All Governments—Revenue, Expenditure, and Debt: 1990 to 1996

[(2,047 represents \$2,047,000,000,000) except where indicated. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	All governments (bil. dol.)	Federal <sup>1</sup>		State and local (bil. dol.)			Per capita <sup>2</sup> (dollars)		
		Total (bil. dol.)	Percent of total	Total	State	Local	Total	Federal	State and local
Revenue: <sup>3</sup>									
1990 . . . . .	2,047	1,155	56.4	<sup>4</sup> 1,032	632	580	<sup>4</sup> 8,229	4,641	4,149
1995 . . . . .	2,759	1,573	57.0	<sup>4</sup> 1,418	906	757	<sup>4</sup> 10,500	5,986	5,396
1996 . . . . .	(NA)	(NA)	(NA)	<sup>4</sup> 1,514	967	804	(X)	(X)	5,709
Intergovernmental:									
1990 . . . . .	(X)	3	(X)	<sup>4</sup> 137	126	191	(X)	12	550
1995 . . . . .	(X)	3	(X)	<sup>4</sup> 229	216	259	(X)	12	872
1996 . . . . .	(X)	(NA)	(X)	<sup>4</sup> 235	221	270	(X)	(X)	886
General, own sources:									
1990 . . . . .	1,493	780	52.2	713	391	322	6,002	3,137	2,865
1995 . . . . .	1,956	1,015	51.9	941	523	417	7,444	3,863	3,581
1996 . . . . .	(NA)	(NA)	(NA)	988	549	439	3,725	(X)	3,725
Taxes: <sup>3</sup>									
1990 . . . . .	1,134	632	55.7	502	301	201	4,558	2,542	2,016
1995 . . . . .	1,505	844	56.1	661	399	261	5,728	3,212	2,516
1996 . . . . .	(NA)	(NA)	(NA)	689	418	271	2,598	(X)	2,598
Property:									
1990 . . . . .	156	(X)	(X)	156	6	150	626	(X)	626
1995 . . . . .	203	(X)	(X)	203	10	194	773	(X)	773
1996 . . . . .	(NA)	(X)	(X)	209	10	199	788	(X)	788
Individual income:									
1990 . . . . .	573	467	81.6	106	96	10	2,301	1,877	425
1995 . . . . .	728	590	81.0	138	126	12	2,771	2,245	525
1996 . . . . .	(NA)	(NA)	(NA)	147	134	13	554	(X)	554
Corporate income:									
1990 . . . . .	117	94	80.3	24	22	2	471	376	95
1995 . . . . .	188	157	83.5	31	29	2	715	598	118
1996 . . . . .	(NA)	(NA)	(NA)	32	29	3	121	(X)	121
Sales or gross receipts:									
1990 . . . . .	232	<sup>5</sup> 54	23.3	178	147	31	932	<sup>5</sup> 217	715
1995 . . . . .	312	<sup>5</sup> 75	24.0	237	197	40	1,187	<sup>5</sup> 285	902
1996 . . . . .	(NA)	(NA)	(NA)	249	206	43	939	(X)	939
Current charges and miscellaneous:									
1990 . . . . .	359	148	41.3	211	91	120	1,444	596	849
1995 . . . . .	451	171	37.9	280	124	156	1,716	651	1,066
1996 . . . . .	(NA)	(NA)	(NA)	299	131	168	1,127	(X)	1,127
Expenditures: <sup>3</sup>									
1990 . . . . .	2,219	1,393	62.8	<sup>4</sup> 976	572	581	<sup>4</sup> 8,921	5,601	3,924
1995 . . . . .	2,820	1,705	60.5	<sup>4</sup> 1,351	837	759	<sup>4</sup> 11,630	6,491	5,143
1996 . . . . .	(NA)	(NA)	(NA)	<sup>4</sup> 1,398	860	794	<sup>4</sup> 5,272	(X)	5,272
Intergovernmental:									
1990 . . . . .	(X)	147	(X)	<sup>4</sup> 3	175	6	(X)	591	13
1995 . . . . .	(X)	233	(X)	<sup>4</sup> 4	241	8	(X)	887	15
1996 . . . . .	(X)	(X)	(X)	<sup>4</sup> 4	252	8	(X)	(X)	15
Direct: <sup>3</sup>									
1990 . . . . .	2,219	1,246	56.2	973	397	575	8,919	5,009	3,911
1995 . . . . .	2,820	1,472	52.2	1,348	596	751	10,732	5,602	5,130
1996 . . . . .	(NA)	(NA)	(NA)	1,394	608	786	5,257	(X)	5,257
Current operation:									
1990 . . . . .	1,190	490	41.2	700	258	442	4,785	1,970	2,814
1995 . . . . .	1,471	486	33.0	986	396	590	5,598	1,850	3,752
1996 . . . . .	(NA)	(NA)	(NA)	1,021	406	616	3,850	(X)	3,850
Capital outlay:									
1990 . . . . .	221	98	44.3	123	46	78	888	394	495
1995 . . . . .	226	75	33.2	151	58	94	860	285	575
1996 . . . . .	(NA)	(NA)	(NA)	159	59	100	600	(X)	600
Debt outstanding: <sup>6</sup>									
1990 . . . . .	4,127	3,266	79.2	861	318	542	16,589	13,129	3,459
1995 . . . . .	6,116	5,001	81.8	1,115	427	688	23,276	19,033	4,243
1996 . . . . .	(NA)	(NA)	(NA)	1,170	452	717	4,412	(X)	4,412

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

Source: U.S. Census Bureau, 1990, *Government Finances*, GF, No. 5, annual; thereafter, <<http://www.census.gov/govs/www/index.html>> (accessed 5 May 1999).

## No. 504. All Governments—Detailed Finances: 1996

[In millions of dollars (1,572,588 represents \$1,572,588,000,000), except as indicated. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	State and local				Per capita <sup>2</sup> (dol.)	
	Federal <sup>1</sup>	Total	State	Local	Federal <sup>1</sup>	State and local
<b>Revenue</b> . . . . .	<b>1,572,588</b>	<b>1,513,633</b>	<b>966,808</b>	<b>803,737</b>	<b>5,985</b>	<b>5,708</b>
Intergovernmental revenue . . . . .	3,060	234,891	221,369	270,480	12	886
Revenue from own sources . . . . .	1,569,528	1,278,743	745,439	533,257	5,973	4,822
General revenue from own sources . . . . .	1,015,042	987,930	549,147	438,736	3,863	3,725
Taxes <sup>3</sup> . . . . .	844,415	689,038	418,390	270,602	3,214	2,598
Property . . . . .	(X)	209,440	9,974	199,467	(X)	790
Individual income . . . . .	590,243	146,844	133,547	13,296	2,246	554
Corporation income . . . . .	157,004	32,009	29,316	2,693	598	121
Sales and gross receipts . . . . .	75,185	248,993	206,115	42,832	286	939
Customs duties . . . . .	19,438	(X)	(X)	(X)	74	(X)
General . . . . .	(X)	169,071	139,363	29,709	(X)	638
Selective . . . . .	55,747	79,922	66,752	13,123	212	301
Motor fuel . . . . .	28,669	26,833	25,988	844	109	101
Alcoholic beverages . . . . .	7,523	3,988	3,667	275	29	15
Tobacco products . . . . .	5,878	7,520	7,338	183	22	28
Public utilities . . . . .	9,365	15,920	8,615	7,306	36	60
Motor vehicle and operators' licenses . . . . .	(X)	14,939	13,848	1,090	(X)	56
Death and gift . . . . .	14,763	5,352	5,320	32	56	20
Charges and miscellaneous <sup>3</sup> . . . . .	170,627	298,892	130,757	168,135	649	1,127
Current charges <sup>3</sup> . . . . .	95,860	182,201	67,259	114,942	365	687
National defense and international relations . . . . .	9,612	(X)	(X)	(X)	37	(X)
Postal service . . . . .	53,311	(X)	(X)	(X)	203	(X)
Education <sup>3</sup> . . . . .	(X)	49,741	37,592	12,150	(X)	188
School lunch sales . . . . .	(X)	4,307	16	4,290	(X)	16
Higher education . . . . .	(X)	41,546	37,100	4,445	(X)	157
Natural resources . . . . .	13,042	2,076	1,573	503	50	8
Hospitals . . . . .	223	50,544	15,533	35,011	1	191
Sewerage . . . . .	(X)	21,067	27	21,041	(X)	79
Solid waste management . . . . .	2	9,019	347	8,672	-	34
Parks and recreation . . . . .	113	4,916	1,000	3,916	-	19
Housing and community development . . . . .	2,459	3,605	374	3,231	9	14
Airports . . . . .	27	8,170	705	7,465	-	31
Sea and inland port facilities . . . . .	1,491	2,131	600	1,531	6	8
Highways . . . . .	(X)	5,610	3,517	2,093	(X)	21
Interest earnings . . . . .	12,973	57,592	28,621	28,971	49	217
Special assessments . . . . .	(X)	3,123	102	3,021	(X)	12
Sale of property . . . . .	4,666	856	209	647	18	3
Utility and liquor store revenue . . . . .	(X)	75,326	7,079	68,247	(X)	284
Insurance trust revenue . . . . .	554,486	215,487	189,213	26,273	2,110	813
<b>Expenditure</b> . . . . .	<b>1,705,486</b>	<b>1,397,634</b>	<b>859,599</b>	<b>794,318</b>	<b>6,491</b>	<b>5,270</b>
Intergovernmental expenditure . . . . .	233,389	3,920	252,005	8,198	888	15
Direct expenditure . . . . .	1,472,097	1,393,714	607,594	786,120	5,602	5,256
General expenditure <sup>3</sup> . . . . .	913,806	1,189,356	503,306	686,050	3,478	4,485
Education . . . . .	26,660	398,859	106,565	292,294	101	1,504
Elementary and secondary education . . . . .	(X)	279,353	2,447	276,906	(X)	1,053
Higher education . . . . .	(X)	100,736	85,348	15,388	(X)	380
Public welfare . . . . .	57,246	40,588	23,118	17,470	218	153
Hospitals . . . . .	11,990	70,648	29,063	41,585	46	266
Health . . . . .	14,531	40,166	22,180	17,986	55	151
Highways . . . . .	731	79,092	47,548	31,545	3	298
Police protection . . . . .	6,862	44,683	6,499	38,184	26	168
Fire protection . . . . .	(X)	17,709	(X)	17,709	(X)	67
Corrections . . . . .	3,065	37,510	25,294	12,216	12	141
Natural resources . . . . .	39,742	15,819	12,306	3,512	151	60
Sewerage . . . . .	(X)	24,665	1,527	23,138	(X)	93
Solid waste management . . . . .	2,711	14,700	1,620	13,080	10	55
Housing and community development . . . . .	16,278	22,666	2,369	20,297	62	85
Governmental administration . . . . .	(X)	54,991	23,360	31,631	(X)	207
Parks and recreation . . . . .	2,250	19,137	3,063	16,073	9	72
Interest on general debt . . . . .	233,225	58,912	25,410	33,502	888	222
Utility . . . . .	(X)	92,509	8,043	84,465	(X)	349
Liquor store expenditure . . . . .	(X)	3,099	2,593	506	(X)	12
Insurance trust expenditure . . . . .	558,291	108,751	93,652	15,099	2,125	410
By character and object:						
Current operation . . . . .	486,041	1,021,155	405,527	615,629	1,850	3,851
Capital outlay . . . . .	74,648	158,911	58,927	99,984	284	599
Construction . . . . .	9,929	116,076	46,934	69,142	38	438
Equip., land, and existing structures . . . . .	64,719	42,835	11,994	30,842	246	162
Assistance and subsidies . . . . .	119,892	36,154	23,313	12,841	456	136
Interest on debt (general and utility) . . . . .	233,225	68,743	26,175	42,568	888	259
Insurance benefits and repayments . . . . .	558,291	108,751	93,652	15,099	2,125	410
<i>Expenditure for salaries and wages</i> <sup>4</sup> . . . . .	<i>162,392</i>	<i>447,638</i>	<i>129,577</i>	<i>318,061</i>	<i>618</i>	<i>1,688</i>

- Represents or rounds to zero. X Not applicable. <sup>1</sup> 1995 data. <sup>2</sup> Based on estimated resident population as of July 1. See Table 2. <sup>3</sup> Includes amounts not shown separately. <sup>4</sup> Included in items shown above.

Source: U.S. Census Bureau <<http://www.census.gov/pub/govs/www/index.html>> (accessed 20 May 1999), and unpublished data.

## No. 505. All Governments—Capital Outlays: 1980 to 1996

[In millions of dollars (99,386 represents \$99,386,000,000), except percent. For fiscal year ending in year shown; see text, this section. Local government amounts are subject to sampling variation; see Appendix III and source]

Level and function	1980	1985	1990	1992	1993	1994	1995	1996
<b>Total</b> . . . . .	<b>99,386</b>	<b>156,912</b>	<b>220,960</b>	<b>227,798</b>	<b>221,227</b>	<b>217,328</b>	<b>226,088</b>	<b>(NA)</b>
<b>Federal Government:</b>								
Total . . . . .	36,492	77,014	97,891	93,095	85,328	79,827	74,648	(NA)
Annual percent change <sup>1</sup> . . . . .	10.9	6.3	-1.9	-2.6	-8.3	-6.5	-6.5	(NA)
Direct expenditure . . . . .	526,330	924,889	1,246,131	889,494	1,364,873	1,412,364	1,472,097	(NA)
Percent of direct expenditure . . . . .	6.9	8.3	7.9	10.5	6.3	5.7	5.1	(NA)
<b>By function:</b>								
National defense <sup>2</sup> . . . . .	28,161	64,154	75,624	69,061	61,754	59,160	53,826	(NA)
Education . . . . .	97	39	41	90	86	145	221	(NA)
Highways . . . . .	132	121	181	310	210	203	185	(NA)
Health and hospitals . . . . .	673	916	1,096	1,594	1,703	1,508	1,740	(NA)
Natural resources . . . . .	4,046	4,092	4,698	5,466	6,122	2,990	3,261	(NA)
Housing <sup>3</sup> . . . . .	317	1,935	4,343	4,017	3,942	3,557	3,918	(NA)
Air transportation . . . . .	151	785	664	879	916	909	791	(NA)
Water transportation <sup>4</sup> . . . . .	1,003	583	385	506	739	495	369	(NA)
Other . . . . .	1,912	4,389	10,859	11,172	9,856	10,837	10,337	(NA)
<b>State and local governments:</b>								
Total . . . . .	62,894	79,898	123,069	134,703	135,899	137,501	151,440	158,911
Annual percent change <sup>1</sup> . . . . .	7.0	13.1	9.9	2.3	0.9	1.2	10.1	4.9
Direct expenditure . . . . .	432,328	656,188	972,662	1,146,853	1,213,723	1,115,997	1,347,763	1,393,714
Percent of direct expenditure . . . . .	14.5	12.2	12.7	11.7	11.2	12.3	11.2	11.4
<b>By function:</b>								
Education <sup>5</sup> . . . . .	10,737	13,477	25,997	30,845	31,359	29,012	35,708	40,302
Higher education . . . . .	2,972	4,629	7,441	9,180	8,949	8,959	10,461	11,006
Elementary and secondary . . . . .	7,362	8,358	18,057	21,319	22,102	19,693	24,808	28,868
Highways . . . . .	19,133	23,900	33,867	37,031	36,980	39,503	42,561	43,453
Health and hospitals . . . . .	2,443	2,709	3,848	4,331	5,291	4,464	4,883	5,160
Natural resources . . . . .	1,052	1,736	2,545	2,266	2,137	2,349	2,891	3,042
Housing <sup>3</sup> . . . . .	2,248	3,217	3,997	4,182	4,890	4,066	4,527	4,704
Air transportation . . . . .	1,391	1,875	3,434	4,605	5,413	5,170	3,802	3,814
Water transportation <sup>4</sup> . . . . .	623	717	924	778	996	1,483	1,101	1,246
Sewerage . . . . .	6,272	5,926	8,356	8,926	10,261	7,989	8,894	9,326
Parks and recreation . . . . .	2,023	2,196	3,877	3,934	3,849	3,919	4,085	4,869
Utilities . . . . .	9,933	13,435	16,601	17,785	15,931	18,180	19,028	18,755
Water . . . . .	3,335	4,160	6,873	7,567	6,490	6,893	7,466	7,381
Electric . . . . .	4,527	5,247	3,976	3,976	3,760	4,030	3,715	3,522
Transit . . . . .	1,921	3,830	5,443	5,836	5,253	6,966	7,507	7,533
Gas . . . . .	105	198	310	432	428	290	340	318
Other . . . . .	7,039	10,711	19,623	20,020	18,793	21,366	23,961	24,239

NA Not available. <sup>1</sup> Change from prior year shown. <sup>2</sup> Includes international relations and U.S. service schools. <sup>3</sup> Includes community development. <sup>4</sup> Includes terminals. <sup>5</sup> Includes other education.  
 Source: U.S. Census Bureau, 1980-92; *Historical Statistics on Governmental Finances and Employment*; and *Government Finances*, Series GF, No. 5, annual; thereafter, <<http://www.census.gov/govs/www/index.html>> (accessed 20 May 1999).

## No. 506. All Governments—Expenditure for Public Works: 1980 to 1996

[In millions of dollars (72,177 represents \$72,177,000,000). 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	Highways		Airport transportation		Water transport and terminals		Sewerage		Solid waste management		Water supply		Mass transit	
	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit						
<b>1980: Total</b> . . . . .	<b>72,177</b>	<b>33,745</b>	<b>5,071</b>	<b>3,278</b>	<b>9,892</b>	<b>3,322</b>	<b>9,228</b>	<b>7,641</b>						
Federal . . . . .	5,114	434	2,570	2,110	-	-	-	-						
State . . . . .	22,832	20,661	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						
<b>1990: Total</b> . . . . .	<b>146,762</b>	<b>61,913</b>	<b>10,983</b>	<b>4,524</b>	<b>18,309</b>	<b>10,144</b>	<b>22,101</b>	<b>18,788</b>						
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						
<b>1994: Total</b> . . . . .	<b>180,634</b>	<b>72,758</b>	<b>15,896</b>	<b>5,476</b>	<b>21,624</b>	<b>14,041</b>	<b>26,617</b>	<b>24,221</b>						
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						
<b>1995: Total</b> . . . . .	<b>192,985</b>	<b>77,840</b>	<b>15,085</b>	<b>5,016</b>	<b>23,583</b>	<b>17,701</b>	<b>28,041</b>	<b>25,719</b>						
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						
<b>1996: Total</b> . . . . .	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>						
Federal . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)						
State . . . . .	89,339	79,092	796	784	1,527	1,620	184	5,388						
Local . . . . .	142,895	47,548	7,997	1,794	23,138	13,080	28,766	20,573						
Capital expenditures (percent) . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)						
Capital expenditures . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)						

- Represents or rounds to zero. NA Not available.  
 Source: U.S. Census Bureau, 1980-90, *Government Finances*, Series GF, No. 5, annual; thereafter, <<http://www.census.gov/govs/www/index.html>> (accessed 20 May 1999), *State and Local Government Finance Estimates by State*, annual, and unpublished data.

## No. 507. Federal Grants-in-Aid Summary: 1970 to 1999

[(24,065 represents \$24,065,000,000), except as indicated. For fiscal year ending in year shown; see text, this section. Minus sign (-) indicates decrease]

Year	Current dollars							Constant (1992) dollars	
	Grants to individuals				Grants as percent of—			Total grants (bil. dol.)	Annual percent change <sup>1</sup>
	Total grants (mil. dol.)	Annual percent change <sup>1</sup>	Total (mil. dol.)	Percent of total grants	State/local govt. expenditures from own <sup>2</sup> sources	Federal outlays	Gross domestic product		
1970	24,065	19.3	8,717	36.3	30.9	12.3	2.4	86.9	11.8
1975	49,791	14.8	16,752	33.7	36.6	15.0	3.2	126.6	3.3
1980	91,385	9.6	32,619	35.7	42.9	15.5	3.4	155.7	-1.1
1985	105,852	8.5	49,321	46.6	32.0	11.2	2.6	135.6	4.7
1990	135,325	11.0	75,685	57.0	26.9	10.8	2.4	144.7	6.2
1991	154,519	14.2	90,744	59.9	28.3	11.7	2.6	158.6	9.6
1992	178,065	15.2	110,016	63.0	30.7	12.9	2.9	178.1	12.3
1993	193,612	8.7	121,519	64.2	31.5	13.7	3.0	188.6	6.0
1994	210,596	8.8	131,123	64.2	32.7	14.4	3.1	200.5	6.3
1995	224,991	6.8	141,183	64.8	33.5	14.8	3.1	208.5	3.8
1996	227,811	1.3	142,802	64.8	32.8	14.6	3.0	206.7	-1.3
1997	234,160	2.8	144,189	63.6	32.2	14.6	2.9	208.1	0.1
1998	246,093	7.2	155,852	64.2	32.4	14.9	2.9	215.2	4.9
1999, est.	262,164	8.1	164,194	62.7	(NA)	15.2	3.0	225.2	5.7

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

Source: U. S. Office of Management and Budget, based on *Historical Tables* and *Analytical Perspectives, Budget of the United States Government*, annual.

## No. 508. Federal Aid to State and Local Governments: 1970 to 1999

[In millions of dollars (24,065 represents \$24,065,000,000). For fiscal year ending in year shown; See text, this section. Includes trust funds]

Program	1970	1980	1990	1995	1996	1997	1998	1999, est.
<b>Grant-in-aid shared revenue<sup>1</sup></b>	<b>24,065</b>	<b>91,385</b>	<b>135,325</b>	<b>224,991</b>	<b>227,811</b>	<b>234,160</b>	<b>246,093</b>	<b>262,164</b>
National defense	37	93	241	68	38	-	12	3
Energy	25	499	461	492	481	440	424	456
Natural resources and environment	411	5,363	3,745	4,148	3,900	4,121	3,829	4,276
Environmental Protection Agency	194	4,603	2,874	2,912	2,779	2,907	2,746	2,972
Agriculture	604	569	1,285	780	641	634	668	746
Commerce and Housing Credit	4	3	-	5	8	9	9	8
Transportation <sup>1</sup>	4,599	13,022	19,174	25,787	25,957	26,846	26,144	29,137
Airports <sup>3</sup>	83	590	1,220	1,826	1,655	1,489	1,511	1,670
Highways <sup>3</sup>	4,395	9,208	14,171	19,475	19,366	20,304	19,791	22,748
Urban mass transit <sup>3</sup>	104	3,129	3,730	4,353	4,291	4,499	4,221	3,946
Community and regional development <sup>1</sup>	1,780	6,486	4,965	7,230	7,850	8,161	7,653	8,697
Appalachian regional development	184	335	124	182	230	236	180	145
Community development block grants	(X)	3,902	2,818	4,333	4,545	4,517	4,621	4,965
Education, employment, training, social services <sup>1</sup>	6,417	21,862	23,359	34,125	34,034	34,735	36,467	38,911
Compensatory education for the disadvantaged	1,470	3,370	4,437	6,785	7,006	7,187	7,800	6,666
School improvement programs	86	523	1,080	1,288	1,140	1,187	1,260	1,373
Bilingual and immigrant education	-	166	152	189	160	171	204	351
Federally affected areas impact aid	622	622	799	803	945	651	689	968
Vocational and adult education	285	854	1,287	1,449	1,323	1,382	1,425	1,292
Payments to states for Family Support Activities	81	383	265	953	931	445	48	39
Social services-block grants to states	574	2,763	2,749	2,797	2,484	2,571	2,441	2,050
Children and family services programs	390	1,548	2,618	4,463	4,494	4,876	5,052	5,553
Training and employment assistance	954	6,191	3,042	3,620	3,231	3,324	3,399	3,728
Office of libraries	105	158	127	109	156	132	121	166
Health <sup>1</sup>	3,849	15,758	43,890	93,587	97,650	98,974	105,833	114,834
Alcohol, drug abuse, and mental health <sup>4</sup>	146	679	1,241	2,444	2,083	1,622	2,236	2,331
Grants to states for medicaid <sup>4</sup>	2,727	13,957	41,103	89,070	91,990	95,552	101,234	108,534
Income security <sup>1</sup>	5,795	18,495	35,189	55,122	53,375	54,965	58,870	58,991
Family support payments to states <sup>4</sup>	4,142	6,888	12,246	17,133	16,670	5,345	2,171	2,738
Food stamps-administration	559	412	2,130	2,740	3,030	3,122	3,673	3,642
Child nutrition and special milk programs <sup>4</sup>	380	3,388	4,871	7,387	7,757	8,141	8,436	8,936
Housing assistance <sup>4</sup>	436	3,435	9,516	18,416	16,762	17,717	19,668	18,431
Veterans benefits and services <sup>4</sup>	18	90	134	253	266	277	288	330
Administration of justice	42	529	574	1,222	1,547	2,845	3,658	3,816
General government <sup>5</sup>	479	8,616	2,309	2,172	2,064	2,153	2,238	1,959

- Represents zero or rounds to zero. X Not applicable. <sup>1</sup> Includes items not shown separately. <sup>2</sup> Includes \$5 million for international affairs subsequently provided to a private institution. <sup>3</sup> Trust funds. <sup>4</sup> Includes grants for payments to individuals. <sup>5</sup> Includes general purpose fiscal assistance.

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



## No. 509. Federal Aid to State and Local Governments—Selected Programs, by State: 1998

[In millions of dollars (253,274 represents \$253,274,000,000), except per capita. For fiscal year ending September 30]

State and outlying area	Federal aid <sup>1</sup>		HHS <sup>5</sup>					HUD <sup>7</sup>			
	Total	Per capita <sup>2</sup> (dol.)	USDA food and nutrition service	OEOSE <sup>3</sup> compensatory education <sup>4</sup>	Education for the disadvantaged	Administration for children and families <sup>6</sup>	Medicaid	Lower income housing assistance <sup>8</sup>	Community development	ETA <sup>9</sup> employment/training	DOT <sup>10</sup> highway trust fund
<b>United States <sup>11</sup> . . . . .</b>	<b>253,274</b>	<b>937</b>	<b>8,346</b>	<b>10,622</b>	<b>8,450</b>	<b>32,427</b>	<b>101,001</b>	<b>3,216</b>	<b>4,621</b>	<b>6,728</b>	<b>19,191</b>
Alabama . . . . .	3,814	876	168	180	158	283	1,654	79	79	93	284
Alaska . . . . .	1,413	2,301	24	110	30	132	251	14	15	45	213
Arizona . . . . .	3,821	818	166	303	146	484	1,308	33	54	106	268
Arkansas . . . . .	2,414	951	96	106	97	217	1,075	19	16	54	292
California . . . . .	29,826	913	1,072	1,307	1,110	5,747	10,128	118	506	1,085	1,678
Colorado . . . . .	2,632	663	84	117	92	318	877	14	46	75	254
Connecticut . . . . .	3,313	1,012	64	98	86	472	1,461	54	47	93	334
Delaware . . . . .	3,070	4,129	22	43	29	252	587	42	103	47	98
District of Columbia . . . . .	680	1,299	24	30	24	72	224	9	7	20	101
Florida . . . . .	9,754	654	448	500	429	1,272	3,707	88	189	259	703
Georgia . . . . .	5,696	745	311	277	242	659	2,260	97	98	125	423
Hawaii . . . . .	1,178	987	38	90	26	195	303	9	34	44	143
Idaho . . . . .	934	760	32	44	33	104	325	1	15	37	127
Illinois . . . . .	9,838	817	320	474	408	1,397	3,585	299	255	290	661
Indiana . . . . .	4,052	687	126	163	143	454	1,686	33	91	111	444
Iowa . . . . .	2,182	762	73	69	64	269	898	1	39	59	246
Kansas . . . . .	1,861	708	88	107	73	240	691	10	32	44	198
Kentucky . . . . .	4,010	1,019	143	175	160	406	1,861	38	64	87	296
Louisiana . . . . .	4,794	1,097	226	265	230	457	2,273	53	84	111	276
Maine . . . . .	1,582	1,272	33	45	38	170	756	9	20	40	120
Maryland . . . . .	4,030	785	20	152	116	483	1,410	73	56	124	355
Massachusetts . . . . .	7,218	1,174	140	193	173	795	3,043	92	131	141	912
Michigan . . . . .	8,334	849	219	442	393	1,359	3,329	56	159	189	606
Minnesota . . . . .	4,086	865	138	131	105	569	1,633	35	105	85	291
Mississippi . . . . .	2,993	1,087	151	167	149	291	1,393	21	45	61	187
Missouri . . . . .	4,704	865	151	178	145	518	2,074	31	74	100	385
Montana . . . . .	1,104	1,254	27	77	31	108	283	8	14	29	192
Nebraska . . . . .	1,395	839	56	73	42	150	540	6	24	33	127
Nevada . . . . .	1,026	587	35	31	26	111	276	16	15	49	116
New Hampshire . . . . .	916	773	17	25	21	88	379	6	17	25	95
New Jersey . . . . .	7,041	868	161	238	193	798	2,903	140	127	225	495
New Mexico . . . . .	2,178	1,254	98	158	75	266	726	8	29	52	170
New York . . . . .	28,293	1,557	621	393	261	4,240	14,235	788	401	487	1,186
North Carolina . . . . .	6,514	863	251	211	169	738	2,912	78	90	140	662
North Dakota . . . . .	989	1,550	23	41	7	84	244	6	84	25	150
Ohio . . . . .	9,494	847	238	410	360	1,362	3,997	135	192	237	716
Oklahoma . . . . .	2,800	837	128	152	104	323	1,019	23	62	77	259
Oregon . . . . .	3,218	981	90	114	98	332	1,127	11	39	97	333
Pennsylvania . . . . .	11,104	925	251	471	419	1,248	4,840	221	284	313	855
Rhode Island . . . . .	1,262	1,276	21	36	31	154	529	15	23	34	90
South Carolina . . . . .	3,355	875	147	135	117	294	1,660	26	43	78	247
South Dakota . . . . .	999	1,353	28	71	26	72	260	11	22	20	160
Tennessee . . . . .	5,364	988	174	182	160	456	2,635	80	63	100	446
Texas . . . . .	15,154	767	791	997	824	1,386	6,645	84	307	415	1,079
Utah . . . . .	1,551	739	71	57	43	174	519	3	22	41	143
Vermont . . . . .	748	1,266	15	27	23	96	267	2	9	21	100
Virginia . . . . .	3,708	546	129	99	47	405	1,289	53	60	125	460
Washington . . . . .	5,001	879	135	211	146	678	1,903	30	82	177	422
West Virginia . . . . .	2,185	1,206	65	43	31	222	1,017	13	35	58	221
Wisconsin . . . . .	4,220	808	110	191	155	689	1,713	14	79	103	367
Wyoming . . . . .	775	1,612	14	21	8	46	128	2	6	16	126
Outlying areas . . . . .	4,281	1,000	11,719	391	601	277	167	109	126	193	113
Puerto Rico . . . . .	3,677	953	150	354	328	247	152	82	124	159	82

<sup>1</sup> Includes programs not shown separately. <sup>2</sup> Based on estimated resident population as of July 1, 1998. <sup>3</sup> Department of Education, Office of Elementary and Secondary Education. <sup>4</sup> For the disadvantaged. <sup>5</sup> Department of Health and Human Services. <sup>6</sup> 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. <sup>7</sup> Department of Housing and Urban Development. <sup>8</sup> Includes public housing, housing payments (section 8) to public agencies, and college housing. <sup>9</sup> Department of Labor, Employment and Training Administration, Insurance and Employment Service Operations, and Community Service. <sup>10</sup> Department of Transportation, Highway Trust Fund. <sup>11</sup> Includes undistributed amounts not shown separately.

Source: U.S. Census Bureau, *Federal Aid to States for Fiscal Year, 1998*, Series FAS/98.

## No. 510. State and Local Government Receipts and Current Expenditures in the National Income and Product Accounts: 1980 to 1997

[In billions of dollars (\$361.4 represents \$361,400,000,000). For explanation of national income, see text, Section 14, Income, Expenditures, and Wealth]

Item	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>Receipts</b> . . . . .	<b>361.4</b>	<b>528.7</b>	<b>728.9</b>	<b>784.2</b>	<b>844.3</b>	<b>894.4</b>	<b>949.2</b>	<b>999.0</b>	<b>1,043.4</b>	<b>1,090.4</b>
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 <sup>1</sup> . . . . .	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
<b>Current expenditures</b> . . . . .	<b>307.0</b>	<b>437.8</b>	<b>648.8</b>	<b>708.4</b>	<b>758.0</b>	<b>807.0</b>	<b>852.3</b>	<b>895.9</b>	<b>938.0</b>	<b>982.6</b>
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
<b>Current surplus or deficit</b> . . . . .	<b>54.4</b>	<b>91.0</b>	<b>80.1</b>	<b>75.8</b>	<b>86.3</b>	<b>87.4</b>	<b>96.8</b>	<b>103.1</b>	<b>105.3</b>	<b>107.8</b>
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

<sup>1</sup> 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. 511. State and Local Government Consumption Expenditures and Transfers in the National Income and Product Accounts: 1980 to 1997

[In billions of dollars (\$324.4 represents \$324,400,000,000). For explanation of national income, see text, Section 14, Income, Expenditures, and Wealth]

Expenditure	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>Consumption expenditures and gross investment<sup>1</sup></b> . . . . .	<b>324.4</b>	<b>464.9</b>	<b>672.6</b>	<b>703.4</b>	<b>735.8</b>	<b>765.0</b>	<b>802.8</b>	<b>846.0</b>	<b>886.7</b>	<b>928.9</b>
Consumption expenditures . . . . .	261.3	382.6	550.1	579.4	603.6	631.6	663.8	698.6	730.9	762.9
Durable goods . . . . .	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
<b>Transfers</b> . . . . .	<b>65.7</b>	<b>101.9</b>	<b>166.5</b>	<b>199.0</b>	<b>227.2</b>	<b>247.2</b>	<b>264.3</b>	<b>280.6</b>	<b>294.8</b>	<b>(NA)</b>
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	3.3	3.2	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 . . . . .	12.4	15.4	19.8	22.0	23.3	24.0	24.3	23.3	21.7	(NA)
Supplemental Security Income . . . . .	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 <sup>3</sup> . . . . .	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 <sup>5</sup> . . . . .	0.8	1.3	2.5	2.9	3.1	3.4	3.7	3.9	4.1	(NA)

NA Not available. <sup>1</sup> Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures. <sup>2</sup> Consumption expenditures for durable goods excludes expenditures classified as investment, except for goods transferred to foreign countries by the Federal Government. <sup>3</sup> Consists of aid to families with dependent children. Beginning with 1996, assistance programs operating under the personal responsibility and work opportunity act of 1996. <sup>4</sup> Consists of emergency assistance and medical insurance premium payments paid on behalf of indigents. <sup>5</sup> 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. 512. State and Local Governments—Summary of Finances: 1980 to 1996

[In millions of dollars (451,537 represents \$451,537,000,000), except as indicated. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	Total (mil. dol.)				Per capita <sup>1</sup> (dol.)			
	1980	1990	1995	1996	1980	1990	1995	1996
<b>Revenue <sup>2</sup></b> . . . . .	<b>451,537</b>	<b>1,032,115</b>	<b>1,417,925</b>	<b>1,513,633</b>	<b>1,993</b>	<b>4,150</b>	<b>5,396</b>	<b>5,708</b>
<b>From Federal Government</b> . . . . .	<b>83,029</b>	<b>136,802</b>	<b>228,771</b>	<b>234,891</b>	<b>367</b>	<b>550</b>	<b>871</b>	<b>886</b>
Public welfare . . . . .	24,921	59,961	115,799	119,201	110	241	441	449
Highways . . . . .	8,980	14,368	19,879	19,279	40	58	76	73
Education . . . . .	14,435	23,233	34,045	36,224	-	93	130	137
Health and hospitals . . . . .	2,513	5,904	11,113	11,915	11	24	42	45
Housing and community development . . . . .	3,905	9,655	15,255	15,585	17	39	58	59
Other and unallocable . . . . .	28,275	23,683	32,681	32,687	125	95	124	123
<b>From state and local sources</b> . . . . .	<b>368,509</b>	<b>895,313</b>	<b>1,189,153</b>	<b>1,278,742</b>	<b>1,627</b>	<b>3,600</b>	<b>4,526</b>	<b>4,822</b>
General, net intergovernmental . . . . .	299,293	712,700	940,733	987,930	1,321	2,865	3,580	3,725
Taxes . . . . .	223,463	501,619	660,577	689,038	986	2,017	2,514	2,598
Property . . . . .	68,499	155,613	203,451	209,440	302	626	774	790
Sales and gross receipts . . . . .	79,927	177,885	237,268	248,993	353	715	903	939
Individual income . . . . .	42,080	105,640	137,931	146,844	186	425	525	554
Corporation income . . . . .	13,321	23,566	31,406	32,009	59	95	120	121
Other . . . . .	19,636	38,915	50,521	51,752	87	156	192	195
Charges and miscellaneous . . . . .	75,830	211,081	280,156	298,892	335	849	1,066	1,127
Utility and liquor stores . . . . .	25,560	58,642	72,271	75,325	113	236	275	284
Water supply system . . . . .	6,766	17,674	23,879	25,433	30	71	91	96
Electric power system . . . . .	11,387	29,268	34,627	35,476	50	118	132	134
Transit system . . . . .	2,397	5,216	6,540	6,889	11	21	25	26
Gas supply system . . . . .	1,809	3,043	3,588	3,795	8	12	14	14
Liquor stores . . . . .	3,201	3,441	3,637	3,732	14	14	14	14
Insurance trust revenue <sup>3</sup> . . . . .	43,656	123,970	176,149	215,487	193	498	670	813
Employee retirement . . . . .	25,441	94,268	122,595	165,411	112	379	467	624
Unemployment compensation . . . . .	13,529	18,441	37,225	33,864	60	74	142	128
<b>Direct expenditure</b> . . . . .	<b>432,328</b>	<b>972,662</b>	<b>1,347,763</b>	<b>1,393,714</b>	<b>1,908</b>	<b>3,911</b>	<b>5,129</b>	<b>5,256</b>
By function:								
Direct expenditure <sup>3</sup> . . . . .	367,340	834,786	1,146,188	1,189,356	1,622	3,356	4,362	4,485
Education <sup>3</sup> . . . . .	133,211	288,148	378,273	398,859	588	1,159	1,440	1,504
Elementary and secondary . . . . .	92,930	202,009	264,240	279,353	410	812	1,006	1,053
Higher education . . . . .	33,919	73,418	97,048	100,736	150	295	369	380
Highways . . . . .	33,311	61,057	77,109	79,092	147	245	293	298
Public welfare . . . . .	45,552	110,518	193,110	193,480	201	444	735	730
Health . . . . .	8,387	24,223	38,020	40,166	37	97	145	151
Hospitals . . . . .	23,787	50,412	67,926	70,648	105	203	259	266
Police protection . . . . .	13,494	30,577	41,055	44,683	60	123	156	168
Fire protection . . . . .	5,718	13,186	17,009	17,709	25	53	65	67
Natural resources . . . . .	5,509	12,330	15,251	15,819	24	50	58	60
Sanitation and sewerage . . . . .	13,214	28,453	38,573	39,365	58	114	147	148
Housing and community development . . . . .	6,062	15,479	21,509	22,666	27	62	82	85
Parks and recreation . . . . .	6,520	14,326	17,888	19,137	29	58	68	72
Financial administration . . . . .	6,719	16,217	22,380	22,633	30	65	85	85
Interest on general debt <sup>4</sup> . . . . .	14,747	49,739	56,970	58,912	65	200	217	222
Utility and liquor stores <sup>4</sup> . . . . .	36,191	77,801	94,235	95,608	160	313	359	361
Water supply system . . . . .	9,228	22,101	28,041	28,950	41	89	107	109
Electric power system . . . . .	15,016	30,997	34,021	34,084	66	125	129	129
Gas supply system . . . . .	1,715	2,989	25,719	3,514	8	12	98	13
Transit system . . . . .	7,641	18,788	3,434	25,961	34	76	13	98
Liquor stores . . . . .	2,591	2,926	3,020	3,099	11	12	11	12
Insurance trust expenditure <sup>3</sup> . . . . .	28,797	63,321	107,340	108,751	127	255	409	410
Employee retirement . . . . .	14,008	38,355	61,427	68,010	56	154	234	256
Unemployment compensation . . . . .	12,070	16,499	35,204	29,509	53	66	134	111
By character and object:								
Current operation . . . . .	307,811	700,131	985,693	1,021,155	1,359	2,815	3,751	3,851
Capital outlay . . . . .	62,894	123,069	151,440	158,911	278	495	576	599
Construction . . . . .	51,492	89,114	110,012	116,076	227	358	419	438
Equipment, land, and existing structures . . . . .	11,402	33,955	41,429	42,835	50	137	158	162
Assistance and subsidies . . . . .	15,222	27,227	36,867	36,154	67	109	140	136
Interest on debt (general and utility) . . . . .	17,604	58,914	66,423	68,743	78	237	253	259
Insurance benefits and repayments . . . . .	28,797	63,321	107,340	108,751	127	255	409	410
<b>Expenditure for salaries and wages</b> . . . . .	<b>163,896</b>	<b>341,158</b>	<b>430,950</b>	<b>447,638</b>	<b>723</b>	<b>1,372</b>	<b>1,640</b>	<b>1,688</b>
<b>Debt outstanding, year end</b> . . . . .	<b>335,603</b>	<b>860,584</b>	<b>1,115,370</b>	<b>1,169,714</b>	<b>1,481</b>	<b>3,460</b>	<b>4,245</b>	<b>4,411</b>
Long-term . . . . .	322,456	841,278	1,088,331	1,145,666	1,423	3,382	4,142	4,320
Short-term . . . . .	13,147	19,306	27,039	24,048	58	78	103	91
Long-term debt:								
Issued . . . . .	42,364	108,468	129,337	141,087	187	436	492	532
Retired . . . . .	17,404	64,831	95,070	106,501	77	261	362	402

- Represents zero. <sup>1</sup> 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. <sup>2</sup> Aggregates exclude duplicative transactions between state and local governments; see source. <sup>3</sup> Includes amounts not shown separately. <sup>4</sup> Interest on utility debt included in "utility expenditure." For total interest on debt, see "Interest on debt (general and utility)."

Source: U.S. Census Bureau, 1980-90, *Government Finances*, GF, No. 5, annual; thereafter, <<http://www.census.gov/govs/www/estimate.html>> (accessed 21 May 1999).

## No. 513. State and Local Governments—Revenue, by State: 1996

[In millions of dollars (\$1,513,633 represents \$1,513,633,000,000). For fiscal year ending in year shown; see text, this section]

State	General revenue									
	Total revenue <sup>1</sup>	Total	Intergovernmental from Federal Government	Taxes				Charges and miscellaneous	Utility and liquor stores	Insurance trust revenue
				Total	Property	Sales and gross receipts				
<b>United States . . .</b>	<b>1,513,633</b>	<b>1,222,821</b>	<b>234,891</b>	<b>689,038</b>	<b>209,440</b>	<b>248,993</b>	<b>298,892</b>	<b>75,326</b>	<b>215,487</b>	
Alabama . . . . .	19,617	16,214	3,615	7,632	999	3,905	4,967	1,599	1,804	
Alaska . . . . .	10,002	8,332	1,121	2,301	680	239	4,910	223	1,446	
Arizona . . . . .	20,787	16,875	3,163	10,163	3,114	4,541	3,547	2,042	1,873	
Arkansas . . . . .	11,396	9,319	2,271	4,851	754	2,320	2,197	427	1,651	
California . . . . .	200,998	155,497	31,217	86,215	22,779	30,856	38,066	12,506	32,994	
Colorado . . . . .	20,785	16,979	3,102	9,244	2,841	3,460	4,633	1,136	2,670	
Connecticut . . . . .	20,766	18,164	3,015	12,543	4,647	3,932	2,607	388	2,214	
Delaware . . . . .	4,432	3,962	677	2,046	299	246	1,239	136	333	
District of Columbia . . . . .	5,675	4,910	1,871	2,481	702	794	558	377	388	
Florida . . . . .	74,196	60,703	9,360	33,557	11,813	17,578	17,786	4,174	9,319	
Georgia . . . . .	38,006	31,283	5,805	17,309	4,793	6,822	8,169	2,282	4,441	
Hawaii . . . . .	7,821	6,641	1,342	3,842	613	1,992	1,458	175	1,004	
Idaho . . . . .	5,932	4,740	910	2,542	652	861	1,287	160	1,033	
Illinois . . . . .	63,909	52,928	9,332	32,660	12,510	10,969	10,937	2,239	8,741	
Indiana . . . . .	25,793	23,125	3,937	12,980	4,029	3,804	6,209	1,125	1,543	
Iowa . . . . .	14,320	12,715	2,303	6,983	2,384	2,243	3,429	565	1,041	
Kansas . . . . .	12,874	11,025	1,760	6,373	1,987	2,325	2,893	805	1,043	
Kentucky . . . . .	18,515	15,562	3,378	8,413	1,411	3,211	3,771	713	2,240	
Louisiana . . . . .	21,458	18,227	4,446	8,466	1,359	4,644	5,315	661	2,570	
Maine . . . . .	6,145	5,627	1,330	3,231	1,352	937	1,065	157	361	
Maryland . . . . .	25,843	22,571	3,666	14,132	3,795	3,765	4,774	570	2,702	
Massachusetts . . . . .	37,025	32,077	6,243	19,123	6,475	3,954	6,711	1,754	3,194	
Michigan . . . . .	52,580	43,872	8,184	24,828	7,098	8,380	10,860	1,637	7,071	
Minnesota . . . . .	30,794	24,922	3,846	14,569	4,116	4,611	6,508	1,216	4,656	
Mississippi . . . . .	12,516	10,672	2,790	5,143	1,208	2,658	2,740	571	1,271	
Missouri . . . . .	25,647	20,221	4,013	11,687	2,616	4,870	4,521	1,019	4,407	
Montana . . . . .	4,505	3,802	1,044	1,782	776	269	976	96	606	
Nebraska . . . . .	9,898	7,440	1,291	4,181	1,579	1,401	1,967	1,821	638	
Nevada . . . . .	9,124	7,009	914	4,266	879	2,778	1,829	310	1,806	
New Hampshire . . . . .	5,589	4,673	915	2,619	1,766	429	1,140	283	633	
New Jersey . . . . .	53,661	43,694	6,713	27,449	12,815	7,394	9,532	1,164	8,803	
New Mexico . . . . .	10,147	8,086	1,925	3,877	474	2,083	2,283	250	1,811	
New York . . . . .	154,432	122,097	24,889	72,495	23,262	19,402	24,712	5,538	26,798	
North Carolina . . . . .	35,885	29,864	5,800	16,486	3,458	6,115	7,578	2,658	3,363	
North Dakota . . . . .	3,439	2,941	703	1,441	412	598	797	64	434	
Ohio . . . . .	64,538	48,318	9,567	27,961	7,967	8,621	10,789	2,072	14,149	
Oklahoma . . . . .	14,996	11,971	2,266	6,558	1,014	2,762	3,146	778	2,247	
Oregon . . . . .	22,126	16,018	3,926	7,238	2,332	740	4,855	816	5,291	
Pennsylvania . . . . .	64,439	52,534	10,574	30,280	8,689	9,037	11,680	2,466	9,439	
Rhode Island . . . . .	5,769	4,714	1,154	2,711	1,151	784	850	96	958	
South Carolina . . . . .	18,369	15,096	3,276	7,328	1,953	2,709	4,492	1,573	1,700	
South Dakota . . . . .	3,446	2,903	754	1,439	558	696	711	135	408	
Tennessee . . . . .	27,197	20,027	4,964	9,992	2,266	6,075	5,071	4,629	2,540	
Texas . . . . .	89,318	74,847	13,787	40,705	15,248	20,642	20,355	5,029	9,442	
Utah . . . . .	10,459	8,434	1,910	4,294	1,008	1,787	2,231	1,171	854	
Vermont . . . . .	3,189	2,869	765	1,518	680	406	586	144	176	
Virginia . . . . .	31,667	26,477	3,813	15,627	4,847	4,860	7,037	1,306	3,884	
Washington . . . . .	37,557	26,810	4,400	15,467	4,673	9,347	6,943	3,281	7,466	
West Virginia . . . . .	8,746	7,590	2,164	3,643	727	1,490	1,784	151	1,004	
Wisconsin . . . . .	33,829	24,384	3,896	15,205	5,438	4,205	5,283	729	8,717	
Wyoming . . . . .	3,478	3,058	784	1,165	435	443	1,110	106	314	

<sup>1</sup> Includes items not shown separately.

Source: U.S. Census Bureau; <<http://www.census.gov/govs/www/esti96.html>> (accessed 21 May 1999).

## No. 514. State and Local Governments—Expenditures and Debt, by State: 1996

[In millions of dollars (1,397,634 represents \$1,397,634,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure											
	Total expenditure <sup>1</sup>	Total		Selected functions (direct expenditures)								Debt outstanding
		Amount	Per capita (dol.)	Direct expenditures	Educa-tion	Public welfare	Health and hospi-tals	High-ways	Police protec-tion	Utility expendi-tures		
<b>United States . . . . .</b>	<b>1,397,634</b>	<b>1,393,714</b>	<b>5,256</b>	<b>1,189,356</b>	<b>398,859</b>	<b>193,480</b>	<b>110,813</b>	<b>79,092</b>	<b>44,683</b>	<b>92,509</b>	<b>1,169,714</b>	
Alabama . . . . .	19,303	19,303	4,498	16,585	5,796	2,366	2,980	1,147	502	1,529	11,615	
Alaska . . . . .	7,215	7,108	11,745	6,291	1,550	623	244	698	146	305	6,799	
Arizona . . . . .	20,028	20,028	4,519	16,950	6,148	2,625	835	1,241	777	1,956	19,211	
Arkansas . . . . .	9,661	9,659	3,856	8,679	3,164	1,587	876	823	254	399	5,812	
California . . . . .	187,314	185,237	5,832	151,433	43,799	24,103	15,318	6,402	7,209	16,218	143,791	
Colorado . . . . .	19,204	19,197	5,033	16,193	6,072	2,144	1,072	1,177	600	1,456	19,254	
Connecticut . . . . .	19,797	19,797	6,065	17,478	5,332	2,817	1,339	1,017	560	556	25,571	
Delaware . . . . .	4,218	4,217	5,800	3,783	1,362	463	207	339	128	151	5,508	
District of Columbia . . . . .	5,817	5,817	10,780	4,184	669	1,172	432	89	248	1,138	4,137	
Florida . . . . .	68,581	68,580	4,754	60,773	18,027	7,383	6,011	4,580	3,034	4,712	65,164	
Georgia . . . . .	35,129	35,129	4,790	30,647	11,150	4,691	3,799	2,052	1,005	2,875	23,701	
Hawaii . . . . .	7,570	7,557	6,365	6,555	1,549	915	492	343	181	285	7,206	
Idaho . . . . .	5,073	5,073	4,277	4,545	1,810	560	402	439	154	108	2,323	
Illinois . . . . .	59,756	59,754	5,007	50,951	17,013	8,831	3,644	3,602	2,278	3,394	52,419	
Indiana . . . . .	24,272	24,252	4,162	22,044	9,214	3,241	2,048	1,466	621	1,176	15,391	
Iowa . . . . .	13,467	13,431	4,715	12,218	4,633	1,789	1,339	1,380	333	534	6,355	
Kansas . . . . .	12,214	12,214	4,725	10,826	4,247	1,133	997	1,338	364	762	8,051	
Kentucky . . . . .	16,653	16,653	4,289	14,634	5,328	2,789	961	1,187	372	769	19,401	
Louisiana . . . . .	20,679	20,679	4,765	18,391	5,652	2,975	2,665	1,286	682	760	16,323	
Maine . . . . .	6,006	5,999	4,846	5,402	1,788	1,275	292	488	129	93	4,681	
Maryland . . . . .	24,711	24,711	4,886	21,728	7,724	2,963	1,031	1,306	895	811	22,249	
Massachusetts . . . . .	36,639	36,452	5,992	30,730	8,055	5,779	2,814	2,282	1,116	2,785	40,635	
Michigan . . . . .	49,070	49,002	5,034	43,425	17,242	6,768	4,131	2,363	1,461	1,415	31,611	
Minnesota . . . . .	27,891	27,891	6,000	24,715	8,252	4,670	2,253	1,949	652	1,245	22,067	
Mississippi . . . . .	11,712	11,712	4,322	10,487	3,649	1,607	1,593	995	287	444	6,149	
Missouri . . . . .	21,614	21,614	4,026	19,176	7,132	2,949	1,739	1,566	720	1,160	13,873	
Montana . . . . .	4,199	4,199	4,790	3,723	1,469	525	221	416	102	69	2,928	
Nebraska . . . . .	8,986	8,977	5,447	6,941	2,827	1,018	621	719	177	1,801	6,222	
Nevada . . . . .	7,951	7,946	4,965	6,867	2,035	698	586	682	342	355	8,166	
New Hampshire . . . . .	5,192	5,192	4,478	4,724	1,625	1,030	128	333	146	69	6,937	
New Jersey . . . . .	49,032	48,973	6,116	42,022	14,576	7,095	2,021	2,576	1,797	2,079	41,630	
New Mexico . . . . .	8,598	8,598	5,034	7,818	2,614	1,170	794	839	282	261	5,427	
New York . . . . .	145,293	144,338	7,956	120,189	32,959	25,048	12,322	5,944	4,620	10,554	149,701	
North Carolina . . . . .	33,978	33,978	4,649	28,992	10,231	4,584	4,166	1,920	998	2,921	21,501	
North Dakota . . . . .	2,958	2,958	4,602	2,662	1,020	395	80	282	54	88	1,742	
Ohio . . . . .	55,041	55,038	4,927	45,854	16,628	7,904	3,781	2,821	1,723	2,089	28,954	
Oklahoma . . . . .	13,568	13,527	4,104	11,630	4,525	1,627	1,225	944	402	755	8,967	
Oregon . . . . .	18,459	18,459	5,777	15,090	5,296	2,127	1,256	1,072	532	1,102	12,450	
Pennsylvania . . . . .	60,353	60,227	5,005	51,091	18,025	9,861	3,209	2,968	1,735	2,975	58,490	
Rhode Island . . . . .	5,582	5,562	5,629	4,780	1,496	867	335	265	164	116	6,518	
South Carolina . . . . .	17,864	17,864	4,780	15,036	5,289	2,560	2,669	724	448	1,763	12,102	
South Dakota . . . . .	3,082	3,082	4,181	2,833	951	409	143	385	80	111	2,406	
Tennessee . . . . .	25,759	25,759	4,854	19,975	6,378	3,770	2,569	1,490	660	4,621	22,490	
Texas . . . . .	83,495	83,495	4,387	72,366	27,859	10,243	7,866	5,125	2,582	6,209	75,988	
Utah . . . . .	9,883	9,882	4,887	8,259	3,428	961	557	544	265	1,115	11,479	
Vermont . . . . .	2,905	2,893	4,934	2,627	1,043	505	65	268	67	122	2,257	
Virginia . . . . .	29,030	29,030	4,354	26,135	10,023	3,288	1,912	2,264	910	1,261	24,233	
Washington . . . . .	34,611	34,581	6,266	27,018	9,428	3,800	2,520	1,995	806	3,967	31,770	
West Virginia . . . . .	8,437	8,437	4,635	7,342	2,653	1,589	438	745	133	130	6,499	
Wisconsin . . . . .	26,742	26,610	5,143	23,862	9,154	3,928	1,437	1,915	873	850	19,692	
Wyoming . . . . .	3,043	3,042	6,336	2,695	969	256	378	303	78	89	1,870	

<sup>1</sup> Includes items not shown separately. <sup>2</sup> Based on estimated resident population as of July 1.

Source: U.S. Census Bureau, <<http://www.census.gov/govs/www/esti96.html>> (accessed 17 June 1999).

## No. 515. State and Local Governments—Per Capita Summary of Finances, by State: 1996

[In millions of dollars (1,513,633 represents \$1,513,633,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Revenue <sup>1</sup>						Expenditures <sup>1</sup>		Debt outstanding	
	All revenue	Per capita <sup>2</sup> (dol.)	General revenue	Inter-governmental		Direct general expenditures	Per capita <sup>2</sup> (dol.)	Total	Per capita <sup>2</sup> (dol.)	
				Per capita <sup>2</sup> (dol.)	From state/local sources					
<b>United States . . .</b>	<b>1,513,633</b>	<b>5,708</b>	<b>1,222,821</b>	<b>4,611</b>	<b>987,930</b>	<b>3,725</b>	<b>1,189,356</b>	<b>4,485</b>	<b>1,169,714</b>	<b>4,411</b>
Alabama . . . . .	19,617	4,572	16,214	3,779	12,599	2,936	16,585	3,865	11,615	2,707
Alaska . . . . .	10,002	16,526	8,332	13,767	7,211	11,915	6,291	10,395	6,799	11,234
Arizona . . . . .	20,787	4,690	16,873	3,807	13,709	3,093	16,950	3,824	19,211	4,334
Arkansas . . . . .	11,396	4,549	9,319	3,720	7,047	2,813	8,679	3,465	5,812	2,320
California . . . . .	200,998	6,328	155,497	4,896	124,281	3,913	151,433	4,768	143,791	4,527
Colorado . . . . .	20,785	5,450	16,979	4,452	13,877	3,639	16,193	4,246	19,254	5,048
Connecticut . . . . .	20,766	6,362	18,164	5,565	15,150	4,642	17,478	5,355	25,571	7,834
Delaware . . . . .	4,432	6,095	3,962	5,450	3,285	4,518	3,783	5,203	5,508	7,575
District of Columbia . . . . .	5,675	10,516	4,910	9,099	3,039	5,631	4,184	7,752	4,137	7,665
Florida . . . . .	74,196	5,144	60,703	4,208	51,343	3,559	60,773	4,213	65,164	4,517
Georgia . . . . .	38,006	5,182	31,283	4,265	25,477	3,474	30,647	4,179	23,701	3,232
Hawaii . . . . .	7,821	6,587	6,641	5,594	5,300	4,464	6,555	5,521	7,206	6,069
Idaho . . . . .	5,932	5,001	4,740	3,996	3,829	3,228	4,545	3,832	3,232	1,958
Illinois . . . . .	63,909	5,355	52,928	4,435	43,596	3,653	50,951	4,270	52,419	4,393
Indiana . . . . .	25,793	4,426	23,125	3,968	19,188	3,293	22,044	3,783	15,391	2,641
Iowa . . . . .	14,320	5,027	12,715	4,463	10,412	3,655	12,218	4,289	6,355	2,231
Kansas . . . . .	12,874	4,981	11,025	4,266	9,266	3,585	10,826	4,188	8,051	3,115
Kentucky . . . . .	18,515	4,769	15,562	4,008	12,184	3,138	14,634	3,769	19,401	4,997
Louisiana . . . . .	21,458	4,944	18,227	4,200	13,781	3,175	18,391	4,238	16,323	3,761
Maine . . . . .	6,145	4,963	5,627	4,545	4,296	3,470	5,402	4,363	4,681	3,781
Maryland . . . . .	25,843	5,110	22,571	4,463	18,906	3,738	21,728	4,296	22,249	4,399
Massachusetts . . . . .	37,025	6,087	32,077	5,273	25,834	4,247	30,730	5,052	40,635	6,680
Michigan . . . . .	52,580	5,402	43,872	4,507	35,688	3,666	43,425	4,461	31,611	3,248
Minnesota . . . . .	30,794	6,625	24,922	5,362	21,077	4,535	24,715	5,317	22,067	4,747
Mississippi . . . . .	12,516	4,618	10,674	3,939	7,884	2,909	10,487	3,870	6,149	2,269
Missouri . . . . .	25,647	4,777	20,221	3,766	16,208	3,019	19,176	3,572	13,873	2,584
Montana . . . . .	4,505	5,138	3,802	4,337	2,758	3,146	3,723	4,247	2,928	3,339
Nebraska . . . . .	8,998	6,006	7,440	4,514	6,149	3,731	6,941	4,211	6,222	3,775
Nevada . . . . .	9,124	5,701	7,009	4,379	6,095	3,808	6,867	4,291	8,166	5,103
New Hampshire . . . . .	5,589	4,820	4,673	4,030	3,758	3,241	4,724	4,074	6,937	5,983
New Jersey . . . . .	53,661	6,701	43,694	5,456	36,981	4,618	42,022	5,248	41,630	5,199
New Mexico . . . . .	10,147	5,941	8,086	4,734	6,160	3,607	7,818	4,578	5,427	3,178
New York . . . . .	154,432	8,512	122,097	6,730	97,207	5,358	120,189	6,625	149,701	8,252
North Carolina . . . . .	35,885	4,910	29,864	4,086	24,064	3,293	28,992	3,967	21,501	2,942
North Dakota . . . . .	3,439	5,350	2,941	4,575	2,238	3,482	2,662	4,141	1,742	2,709
Ohio . . . . .	64,538	5,778	48,318	4,326	38,751	3,469	45,854	4,105	28,954	2,592
Oklahoma . . . . .	14,996	4,550	11,971	3,632	9,705	2,944	11,630	3,529	8,967	2,721
Oregon . . . . .	22,126	6,924	16,018	5,013	12,093	3,784	15,090	4,723	12,450	3,896
Pennsylvania . . . . .	64,439	5,355	52,534	4,366	41,960	3,487	51,091	4,246	58,490	4,860
Rhode Island . . . . .	5,789	5,838	4,714	4,771	3,561	3,603	4,780	4,837	6,518	6,596
South Carolina . . . . .	18,369	4,915	15,096	4,040	11,820	3,163	15,036	4,024	12,102	3,238
South Dakota . . . . .	3,446	4,674	2,903	3,938	2,149	2,915	2,833	3,843	2,406	3,263
Tennessee . . . . .	27,197	5,124	20,027	3,774	15,064	2,838	19,975	3,764	22,490	4,238
Texas . . . . .	89,318	4,693	74,847	3,932	61,059	3,208	72,366	3,802	75,988	3,992
Utah . . . . .	10,459	5,172	8,434	4,171	6,524	3,226	8,259	4,084	11,479	5,676
Vermont . . . . .	3,189	5,439	2,869	4,894	2,104	3,588	2,627	4,481	2,257	3,849
Virginia . . . . .	31,667	4,749	26,477	3,971	22,663	3,399	26,135	3,920	24,233	3,635
Washington . . . . .	37,557	6,805	26,810	4,858	22,410	4,061	27,018	4,896	31,770	5,757
West Virginia . . . . .	8,746	4,805	7,590	4,170	5,427	2,981	7,342	4,034	6,499	3,571
Wisconsin . . . . .	33,829	6,538	24,384	4,712	20,488	3,960	23,862	4,612	19,692	3,806
Wyoming . . . . .	3,478	7,246	3,058	6,371	2,275	4,738	2,695	5,613	1,870	3,896

<sup>1</sup> Includes items not shown separately. <sup>2</sup> Based on estimated resident population as of July 1.

Source: U.S. Census Bureau, <<http://www.census.gov/govs/www/est96.html>> (accessed 17 June 1999); and unpublished data.

## No. 516. Long-Term Municipal New Issues for State and Local Governments: 1980 to 1998

[In billions of dollars (45.6 represents \$45,600,000,000)]

Item	1980	1985	1990	1992	1993	1994	1995	1996	1997	1998
<b>Long-term municipal new issues<sup>1</sup></b>	<b>45.6</b>	<b>202.4</b>	<b>125.9</b>	<b>231.7</b>	<b>289.9</b>	<b>162.2</b>	<b>156.2</b>	<b>181.4</b>	<b>214.3</b>	<b>279.7</b>
General obligation	13.7	39.6	40.2	80.3	91.4	55.6	60.2	64.2	72.2	92.6
Revenue	31.9	162.8	85.7	151.3	198.5	106.7	96.0	117.3	142.1	187.1
Competitive	19.3	27.8	30.2	44.3	55.6	49.5	41.0	47.0	47.8	65.2
Negotiated	26.4	174.6	95.9	187.3	234.3	112.8	115.4	134.4	166.5	214.5
States with largest issuance: <sup>2</sup>										
California	3.6	25.3	15.7	25.9	38.3	25.4	20.2	24.9	27.7	33.9
New York	2.9	12.7	16.9	22.0	30.7	18.8	18.8	20.8	27.4	36.3
Texas	3.8	21.2	6.5	17.1	16.3	10.3	10.4	11.6	15.3	18.1
Florida	2.2	13.2	5.9	13.3	17.7	7.7	9.1	10.0	10.5	14.7
Illinois	2.3	9.2	6.3	10.9	11.7	7.9	6.6	8.8	9.6	10.1
All Others	30.8	120.8	74.6	142.5	175.2	92.1	91.1	105.3	123.8	166.6
Type of issuer: <sup>3</sup>										
City, town, or village	8.5	36.5	22.7	44.5	51.3	26.6	27.9	30.3	34.8	44.3
College or university	0.2	2.9	1.5	3.7	4.7	2.4	2.5	4.5	3.3	4.6
County/parish	4.6	15.8	10.0	20.1	24.4	17.2	13.3	16.8	15.5	21.2
Direct issuer	-	0.4	0.2	0.7	0.8	0.6	0.4	1.0	0.8	2.1
District	3.9	15.6	15.2	31.8	38.2	21.7	22.4	27.5	33.7	43.6
Local authority	9.2	51.1	20.7	41.0	56.5	26.3	27.9	33.7	41.5	53.9
State authority	14.1	68.1	40.6	64.6	85.7	47.6	47.2	53.2	66.0	85.2
State	5.1	12.1	15.0	25.2	28.2	19.8	14.6	14.3	18.7	24.7
Refunding	1.6	70.5	25.3	122.2	194.6	49.8	47.5	605.2	81.2	120.8
New Capital	45.6	202.4	125.9	231.6	289.9	162.3	156.2	181.4	214.3	279.7
General use of proceeds:										
Airports	0.4	3.0	5.2	7.2	5.7	4.3	4.7	5.2	6.4	10.2
Combined utilities	0.3	2.4	1.0	2.8	1.9	1.2	0.7	1.2	1.5	1.8
Economic development	0.2	2.5	2.1	4.6	6.0	4.2	2.5	1.8	2.9	3.5
Education	4.0	20.4	20.5	35.0	43.4	26.9	28.5	35.0	42.7	56.5
Health care	3.1	30.0	12.6	20.8	29.2	13.8	11.5	16.6	22.1	33.4
Industrial development	1.0	2.9	1.9	2.4	2.4	2.1	3.2	2.8	3.5	3.6
Multifamily housing	2.5	20.2	3.1	5.7	6.2	4.9	6.1	6.7	5.4	6.4
Nursing homes/life care retirement	0.3	1.2	1.6	2.4	2.5	2.4	1.9	3.0	3.6	4.8
Other miscellaneous	11.1	37.3	36.2	67.1	82.7	48.8	44.2	55.2	57.0	71.5
Pollution control	2.3	10.0	2.5	6.2	8.1	7.0	5.0	5.5	5.6	9.7
Electric & public power	4.4	23.2	5.2	15.7	27.8	6.3	4.8	5.7	6.5	15.6
Single family housing	10.6	16.4	12.5	8.9	8.2	10.5	10.0	10.4	13.6	12.9
Solid waste/resource recovery	0.4	3.8	3.0	3.4	5.1	3.8	3.3	2.2	3.6	2.4
Student loans	0.2	4.0	0.4	5.1	4.8	3.3	4.4	4.2	3.9	4.9
Transportation	1.3	11.0	7.6	17.9	21.0	9.4	11.3	10.3	16.6	20.5
Water, sewer, and gas facilities	3.1	13.4	9.3	25.0	33.2	12.5	13.2	14.3	18.2	20.9
Waterfront/seaports	0.5	1.5	0.5	1.5	1.6	0.8	0.8	1.3	1.2	0.9

- Represents or rounds to zero. <sup>1</sup> Excludes issues with a final maturity of less than 13 months, private placements, and not-for-profit cooperative utilities. <sup>2</sup> Ranked by 1998 Long-Term Municipal New Issue Volume. <sup>3</sup> Includes outlying areas.

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

## No. 517. State and Local Governments—Indebtedness: 1980 to 1996

[In billions of dollars (335.6 represents \$335,600,000,000), except per capita. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	Debt outstanding					Long term			
	Total	Long-term				Short-term	Net long term	Debt issued	Debt retired
		Per capita <sup>1</sup> (dol.)	Local schools <sup>2</sup>	Utilities	All other				
<b>1980: Total</b>	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
<b>1985: Total</b>	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
<b>1990: Total</b>	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
<b>1993: Total</b>	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	2,437	79.8	142.7	385.2	18.9	440.2	118.4	86.3
<b>1994: Total</b>	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
<b>1995: Total</b>	1,115.3	4,244	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
<b>1996: Total</b>	1,169.7	4,411	130.7	170.3	868.8	24.0	890.2	141.1	106.5
State	452.4	1,709	11.2	16.3	424.9	5.8	224.4	60.2	42.4
Local	717.3	2,705	119.5	154.0	443.8	18.2	665.7	80.9	64.1

<sup>1</sup> 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. <sup>2</sup> Includes debt for education activities other than higher education.

Source: U.S. Census Bureau, 1980-90, *State and Local Government Finance Estimates*, annual; thereafter, <<http://www.census.gov/govs/www/estimate.html>> (accessed 21 May 1999).

## No. 518. Bond Ratings for State Governments, by State: 1998

[As of fourth quarter. Key to investment grade ratings are in declining order of quality. The ratings from AA to CCC may be modified by the addition of a plus or minus sign to show relative standing within the major rating categories. **S&P:** AAA, AA, A, BBB, BB, B, CCC, CC, C; **Moody's:** Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C; Numerical modifiers 1, 2, and 3 are added to letter-rating. **Fitch:** AAA, AA, A, BBB, BB, B, CCC, CC, C]

State	Standard & Poor's	Moody's	Fitch	State	Standard & Poor's	Moody's	Fitch
Alabama	AA	Aa3	AA	Montana	AA-	Aa3	(1)
Alaska	AA	Aa2	AA	Nebraska	(1)	(1)	(1)
Arizona	(1)	(1)	(1)	Nevada	AA	Aa2	(1)
Arkansas	AA	Aa3	(1)	New Hampshire	AA+	Aa2	AA+
California	A+	Aa3	AAA	New Jersey	AA+	Aa1	AA+
Colorado	(1)	(1)	(1)	New Mexico	AA+	Aa1	(1)
Connecticut	AA	Aa3	AA	New York	A	A2	A+
Delaware	AA+	Aa1	(1)	North Carolina	AAA	Aaa	AAA
Florida	AA+	Aa2	AA	North Dakota	(1)	Aa3	(1)
Georgia	AAA	Aaa	AAA	Ohio	AA+	Aa1	AA+
Hawaii	A+	A1	AA-	Oklahoma	AA	Aa3	AA
Idaho	(1)	(1)	(1)	Oregon	AA	Aa2	AA
Illinois	AA	Aa2	AA	Pennsylvania	AA	Aa3	AA
Indiana	AA+	(1)	(1)	Rhode Island	AA-	A1	AA-
Iowa	(1)	(1)	(1)	South Carolina	AAA	Aaa	AAA
Kansas	AA+	(1)	(1)	South Dakota	(1)	(1)	(1)
Kentucky	AA	(1)	(1)	Tennessee	AAA	Aaa	AAA
Louisiana	A-	A2	A	Texas	AA	Aa2	AA+
Maine	AA+	Aa2	AA	Utah	AAA	Aaa	AAA
Maryland	AAA	Aaa	AAA	Vermont	AA	Aa2	AA
Massachusetts	AA-	Aa3	AA-	Virginia	AAA	Aaa	AAA
Michigan	AA+	Aa1	AA+	Washington	AA+	Aa1	AA+
Minnesota	AAA	Aaa	AAA	West Virginia	AA-	A1	AA-
Mississippi	AA	Aa3	AA	Wisconsin	A+	Aa2	AA+
Missouri	AAA	Aaa	AAA	Wyoming	AA	(1)	(1)

<sup>1</sup> Not reviewed.

Sources: Standard & Pools, New York, NY; Moody's Investors Service, New York, NY (copyright); and Fitch IBCA, New York, NY (copyright).

## No. 519 Bond Ratings for City Governments, by Largest Cities: 1998

[As of fourth quarter. For key to ratings, see headnote in table above]

Cities ranked by 1994 population	Standard & Pools	Moody's	Fitch IBCA	Cities ranked by 1994 population	Standard & Pools	Moody's	Fitch IBCA
New York, NY	A-	A3	A-	Honolulu, HI	AA	Aa2	(1)
Los Angeles, CA	AA	Aa2	(1)	Tulsa, OK	AA	Aa2	(1)
Chicago, IL	A+	A1	AA-	Sacramento, CA	AA	Aa2	(1)
Houston, TX	AA-	Aa3	AA	Miami, FL	BB	Ba1	(1)
Philadelphia, PA	BBB	Baa2	BBB	St. Louis, MO	A-	Baa1	BBB
San Diego, CA	AA	Aa1	AA+	Oakland, CA	AA-	A1	A+
Phoenix, AZ	AA+	Aa1	(1)	Pittsburgh, PA	BBB	Baa1	BBB+
Dallas, TX	AAA	Aaa	(1)	Cincinnati, OH	AA+	Aa1	(1)
San Antonio, TX	AA+	Aa2	AA	Minneapolis, MN	AAA	Aaa	(1)
Detroit, MI	BBB+	Baa1	BBB+	Omaha, NE	AAA	Aaa	(1)
San Jose, CA	A+	(1)	(1)	Toledo, OH	A	A3	(1)
Indianapolis, IN	AAA	Aaa	AAA	Colorado Springs, CO	AA-	Aa3	(1)
San Francisco, CA	AA-	Aa3	AA	Mesa, AZ	AA-	A1	(1)
Baltimore, MD	A	A1	AAA	Buffalo, NY	BBB	Baa3	(1)
Jacksonville, FL	(1)	Aa2	AA	Wichita, KS	AA	Aa2	(1)
Columbus, OH	AAA	AAA	(1)	Santa Ana, CA	(1)	(1)	(1)
Milwaukee, WI	AA+	Aa1	AA+	Arlington, TX	AA	Aa3	(1)
Memphis, TN	AA	Aa2	AA	Tampa, FL	(1)	(1)	(1)
El Paso, TX	AA	Aa3	AA-	Anaheim, CA	AA	Aa2	(1)
Washington, DC	BB	Ba1	BB+	Corpus Christi, TX	A+	A3	(1)
Boston, MA	A+	Aa3	A+	Louisville, KY	AA-	Aa3	(1)
Seattle, WA	AA+	Aaa	(1)	Birmingham, AL	AA	Aa3	AA
Austin, TX	AA	Aa2	AA	St. Paul, MN	AA+	Aa2	(1)
Nashville-Davidson, TN	AA	Aa2	(1)	Newark, NJ	BAB+	Baa1	(1)
Denver, CO	AA	Aa2	AA	Anchorage, AK	A	A1	(1)
Cleveland, OH	A	A2	A	Aurora, CO	AA-	A1	(1)
New Orleans, LA	BBB+	Baa2	(1)	Riverside, CA	(1)	(1)	(1)
Oklahoma City, OK	AA	Aa2	(1)	Norfolk, VA	AA	A1	(1)
Fort Worth, TX	AA	Aa2	AA	St Petersburg, FL	A+	A1	(1)
Portland, OR	(1)	Aaa	(1)	Lexington-Fayette, KY	AA+	(1)	(1)
Kansas City, MO	AA	Aa3	(1)	Raleigh, NC	AAA	Aaa	(1)
Charlotte, NC	AAA	Aaa	(1)	Rochester, NY	AA	A1	(1)
Tucson, AZ	AA	Aa3	(1)	Baton Rouge, LA	(1)	(1)	(1)
Long Beach, CA	AA-	(1)	(1)	Jersey City, NJ	BBB	Baa3	(1)
Virginia Beach, VA	AA	Aa2	(1)	Stockton, CA	(1)	(1)	(1)
Albuquerque, NM	AA	Aa3	AA	Akron, OH	AA-	A2	(1)
Atlanta, GA	AA	Aa3	(1)	Mobile, AL	AAA	A2	(1)
Fresno, CA	A+	(1)	(1)	Richmond, VA	AA	A1	(1)

<sup>1</sup> Not reviewed.

Sources: Standard & Pools, New York, NY; Moody's Investors Service, New York, NY (copyright); and Fitch IBCA, New York, NY (copyright).



## No. 520. State Resources, Expenditures, and Balances: 1998 and 1999

[In millions of dollars (\$85,136 represents \$845,136,000,000). For fiscal year ending in year shown; see text; this section. **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					
	1999 <sup>1</sup>					Resources <sup>3,4</sup>		Expenditures <sup>4</sup>		Balance <sup>5</sup>	
	Total, 1998	Total <sup>2</sup>	General fund	Federal funds	Other state funds	1998	1999 <sup>1</sup>	1998	1999 <sup>1</sup>	1998	1999 <sup>1</sup>
<b>Total . . . . .</b>	<b>845,136</b>	<b>903,613</b>	<b>427,476</b>	<b>232,739</b>	<b>222,279</b>	<b>445,990</b>	<b>461,371</b>	<b>416,373</b>	<b>440,837</b>	<b>25,744</b>	<b>18,827</b>
<b>United States . . . . .</b>	<b>826,714</b>	<b>884,044</b>	<b>420,850</b>	<b>229,191</b>	<b>213,359</b>	<b>439,845</b>	<b>454,658</b>	<b>410,320</b>	<b>434,124</b>	<b>25,744</b>	<b>18,827</b>
Alabama . . . . .	12,910	14,074	4,908	4,233	4,918	4,739	4,940	4,688	4,906	51	34
Alaska . . . . .	4,381	5,152	2,296	1,418	1,238	1,852	1,291	2,359	2,324	-	-
Arizona . . . . .	13,026	14,140	5,720	3,785	4,607	5,745	5,960	5,219	5,900	526	61
Arkansas . . . . .	8,900	9,259	2,990	2,218	3,965	2,903	3,046	2,844	3,009	59	37
California . . . . .	104,477	110,998	57,262	34,715	15,618	55,949	59,368	52,874	58,271	<sup>6</sup> 3,075	<sup>6</sup> 1,097
Colorado . . . . .	9,855	11,031	5,270	2,255	3,506	5,761	6,523	4,721	5,293	<sup>6</sup> 901	<sup>6</sup> 667
Connecticut . . . . .	14,873	15,351	10,079	2,359	1,845	10,142	10,513	9,829	10,484	<sup>6</sup> 313	<sup>6</sup> 29
Delaware . . . . .	4,237	4,400	2,196	585	1,499	2,439	2,673	1,900	2,196	<sup>6</sup> 539	<sup>6</sup> 477
Florida . . . . .	43,294	45,390	18,003	9,206	16,633	17,479	18,185	17,078	18,185	<sup>6</sup> 401	-
Georgia . . . . .	22,060	22,183	11,647	5,269	4,782	13,606	13,649	12,403	13,064	<sup>6</sup> 1,203	<sup>6</sup> 585
Hawaii . . . . .	6,433	7,407	3,194	1,223	2,354	3,368	3,424	3,214	3,244	<sup>6</sup> 154	<sup>6</sup> 180
Idaho . . . . .	3,079	3,375	1,611	997	762	1,482	1,629	1,446	1,612	<sup>6</sup> 36	<sup>6</sup> 17
Illinois . . . . .	29,557	38,117	16,975	7,508	11,422	20,790	22,516	19,588	21,416	<sup>6</sup> 1,202	<sup>6</sup> 1,100
Indiana . . . . .	14,771	14,967	6,669	4,295	3,809	9,618	10,255	7,894	8,395	<sup>6</sup> 1,320	<sup>6</sup> 1,366
Iowa . . . . .	10,087	10,159	4,544	2,272	3,343	4,769	4,849	4,359	4,526	<sup>6</sup> 415	<sup>6</sup> 331
Kansas . . . . .	8,101	8,557	4,193	2,003	2,280	4,556	4,835	3,799	4,223	<sup>6</sup> 757	<sup>6</sup> 612
Kentucky . . . . .	13,628	16,443	6,428	4,364	5,651	6,689	6,594	5,958	6,181	<sup>6</sup> 356	<sup>6</sup> 33
Louisiana . . . . .	15,255	15,712	5,823	4,432	5,094	5,942	5,926	5,771	5,819	<sup>6</sup> 94	<sup>6</sup> 107
Maine . . . . .	4,170	4,552	2,143	1,491	846	2,145	2,387	1,898	2,202	<sup>6</sup> 98	<sup>6</sup> 186
Maryland . . . . .	16,233	17,221	8,484	3,674	4,475	8,236	8,779	7,816	8,530	<sup>6</sup> 420	<sup>6</sup> 249
Massachusetts . . . . .	21,743	22,926	15,193	5,383	1,350	18,223	18,922	17,285	18,507	<sup>6</sup> 254	<sup>6</sup> 96
Michigan . . . . .	29,953	30,812	8,801	8,144	13,864	8,818	8,986	8,647	8,811	<sup>6</sup> 55	<sup>6</sup> 27
Minnesota . . . . .	16,723	18,258	11,598	3,801	2,549	12,739	12,536	10,212	11,042	<sup>6</sup> 2,527	<sup>6</sup> 1,494
Mississippi . . . . .	7,840	9,373	3,024	2,702	2,858	3,136	3,319	2,933	3,127	<sup>6</sup> 101	<sup>6</sup> 96
Missouri . . . . .	13,864	15,956	7,056	4,330	4,570	6,927	7,212	6,657	7,056	<sup>6</sup> 270	<sup>6</sup> 156
Montana . . . . .	2,513	2,658	1,033	921	704	1,067	1,091	1,023	1,048	<sup>6</sup> 44	<sup>6</sup> 43
Nebraska . . . . .	4,784	4,753	2,232	1,226	1,295	2,363	2,529	1,932	2,231	<sup>6</sup> 431	<sup>6</sup> 166
Nevada . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	1,519	1,554	1,451	1,534	<sup>6</sup> 86	<sup>6</sup> 79
New Hampshire . . . . .	2,401	2,503	953	862	629	959	990	918	970	<sup>6</sup> 41	<sup>6</sup> 20
New Jersey . . . . .	25,386	27,646	17,739	6,420	3,234	18,149	18,834	16,753	17,784	<sup>6</sup> 1,257	<sup>6</sup> 1,050
New Mexico . . . . .	7,014	7,523	3,127	2,690	1,706	3,287	3,437	3,061	3,227	<sup>6</sup> 227	<sup>6</sup> 193
New York . . . . .	71,695	77,555	33,817	23,162	18,340	34,985	37,413	34,347	36,614	<sup>6</sup> 638	<sup>6</sup> 799
North Carolina . . . . .	21,912	22,523	13,112	5,497	3,464	12,305	13,350	11,436	13,037	<sup>6</sup> 115	<sup>6</sup> 313
North Dakota . . . . .	2,034	2,329	786	856	684	825	830	728	761	<sup>6</sup> 97	<sup>6</sup> 69
Ohio . . . . .	34,454	35,965	18,332	5,961	10,544	18,287	19,009	17,087	18,158	<sup>6</sup> 139	<sup>6</sup> 216
Oklahoma . . . . .	9,280	10,298	4,351	2,834	3,029	4,373	4,700	4,200	4,460	<sup>6</sup> 174	<sup>6</sup> 240
Oregon . . . . .	13,044	14,132	4,543	3,288	6,301	4,806	4,790	4,333	4,430	<sup>6</sup> 473	<sup>6</sup> 361
Pennsylvania . . . . .	34,080	37,354	18,098	10,987	7,683	17,718	18,409	17,289	18,098	<sup>6</sup> 265	<sup>6</sup> 307
Rhode Island . . . . .	3,710	4,208	1,966	1,198	930	2,009	2,138	1,876	2,062	<sup>6</sup> 132	<sup>6</sup> 76
South Carolina . . . . .	12,934	13,201	4,589	3,923	4,516	5,420	5,221	4,904	4,782	<sup>6</sup> 517	<sup>6</sup> 439
South Dakota . . . . .	1,950	1,958	731	708	519	723	751	702	734	-	<sup>6</sup> 2
Tennessee . . . . .	14,740	15,672	6,571	5,623	3,125	6,259	6,573	5,816	6,421	<sup>6</sup> 349	<sup>6</sup> 152
Texas . . . . .	43,057	44,859	27,531	13,253	3,803	29,758	25,460	26,733	22,124	<sup>6</sup> 3,025	<sup>6</sup> 3,337
Utah . . . . .	6,092	6,396	3,237	1,349	1,465	3,128	3,286	3,042	3,245	<sup>6</sup> 86	<sup>6</sup> 41
Vermont . . . . .	1,797	1,951	758	676	474	824	831	876	831	-	-
Virginia . . . . .	19,065	19,927	8,983	3,415	6,978	9,306	10,585	8,335	10,195	<sup>6</sup> 971	<sup>6</sup> 391
Washington . . . . .	18,968	18,416	9,745	4,718	3,337	10,162	10,723	9,330	9,827	<sup>6</sup> 832	<sup>6</sup> 896
West Virginia . . . . .	5,409	5,592	2,048	2,120	1,252	2,678	2,728	2,543	2,723	<sup>6</sup> 125	<sup>6</sup> 1
Wisconsin . . . . .	18,983	18,943	9,943	4,357	4,643	10,300	10,540	9,695	9,989	<sup>6</sup> 554	<sup>6</sup> 551
Wyoming . . . . .	1,962	1,869	518	485	866	584	570	518	518	<sup>6</sup> 40	<sup>6</sup> 52
Puerto Rico . . . . .	18,422	19,569	6,626	3,548	8,920	6,145	6,713	6,053	6,713	(NA)	-

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

Source: Expenditures by fund from National Association of State Budget Officers, Washington, DC, *1998 State Expenditure Report*, and *State General Fund from National Governors' Association and NASBO, Fiscal Survey of the States*, semi-annual (copyright).

# No. 521. State Governments—Summary of Finances: 1980 to 1997

[In millions of dollars (293,356 represents \$293,356,000,000), except where indicated. For fiscal year ending in year shown; see text, this section]

Item	Total (mil. dol.)				Per capita <sup>1</sup> (dollars)			
	1980	1990	1996	1997	1980	1990	1996	1997
<b>Borrowing and revenue . . . . .</b>	<b>293,356</b>	<b>672,994</b>	<b>1,026,450</b>	<b>1,093,486</b>	<b>1,299</b>	<b>2,712</b>	<b>3,879</b>	<b>4,092</b>
Borrowing . . . . .	16,394	40,532	60,152	54,064	73	163	227	202
Revenue . . . . .	276,962	632,462	966,298	1,039,422	1,226	2,549	3,651	3,890
General revenue . . . . .	233,592	517,720	770,006	814,382	1,034	2,087	2,910	3,048
Taxes . . . . .	137,075	300,779	418,264	443,335	607	1,212	1,580	1,659
Sales and gross receipts . . . . .	67,855	147,404	205,687	215,737	300	594	777	807
General . . . . .	43,168	99,929	139,279	147,069	191	403	526	550
Motor fuels . . . . .	9,722	19,379	25,981	27,132	43	78	98	102
Alcoholic beverages . . . . .	2,478	3,191	3,667	3,698	11	13	14	14
Tobacco products . . . . .	3,738	5,541	7,338	7,451	17	22	28	28
Other . . . . .	8,750	19,365	29,423	30,387	39	78	111	114
Licenses . . . . .	8,690	18,849	27,036	28,217	38	76	102	106
Motor vehicles . . . . .	4,936	9,850	12,740	12,965	22	40	48	49
Corporations in general . . . . .	1,388	3,096	5,158	5,882	6	12	19	22
Other . . . . .	2,366	5,903	9,138	9,370	10	24	35	35
Individual income . . . . .	37,089	96,076	133,976	144,668	164	387	506	541
Corporation net income . . . . .	13,321	21,751	29,316	30,662	59	88	111	115
Property . . . . .	2,892	5,775	9,974	10,297	13	23	38	39
Other . . . . .	7,227	10,922	12,275	13,754	32	44	46	51
Charges and miscellaneous . . . . .	32,190	90,612	130,273	140,454	142	365	492	526
Intergovernmental revenue . . . . .	64,326	126,329	221,469	230,592	285	509	837	863
From Federal Government . . . . .	61,892	118,353	208,100	215,421	274	477	786	806
Public welfare . . . . .	24,680	59,397	118,154	123,087	109	239	446	461
Education . . . . .	12,765	21,271	34,055	33,663	57	86	129	126
Highways . . . . .	8,860	13,931	18,809	19,346	39	56	71	72
Health and hospitals . . . . .	2,309	5,475	11,067	11,676	10	22	42	44
Other . . . . .	13,278	17,279	26,015	27,649	69	96	98	103
From local governments . . . . .	2,434	7,976	13,370	15,171	11	32	51	57
Utility revenue . . . . .	1,304	3,305	3,919	4,046	6	13	15	15
Liquor store revenue . . . . .	2,765	2,907	3,160	3,292	12	12	12	12
Insurance trust revenue <sup>2</sup> . . . . .	39,301	108,530	189,213	217,703	174	437	715	815
Employee retirement . . . . .	21,146	78,898	139,316	168,184	94	318	526	629
Unemployment compensation . . . . .	13,468	18,370	33,685	34,882	60	74	127	131
<b>Expenditure and debt redemption . . . . .</b>	<b>263,494</b>	<b>592,213</b>	<b>902,353</b>	<b>935,208</b>	<b>1,166</b>	<b>2,386</b>	<b>3,410</b>	<b>3,500</b>
Expenditure . . . . .	257,812	572,318	859,959	893,827	1,141	2,306	3,249	3,345
General expenditure . . . . .	228,223	508,284	755,277	788,176	1,010	2,048	2,854	2,950
Education . . . . .	87,939	184,935	263,519	275,821	389	745	996	1,032
Public welfare . . . . .	44,219	104,971	195,731	203,204	196	423	740	760
Health . . . . .	6,485	20,029	32,612	33,880	29	81	123	127
Hospitals . . . . .	11,370	22,637	29,421	29,313	50	91	111	110
Highways . . . . .	25,044	44,249	58,255	60,204	111	178	220	225
Police protection . . . . .	2,263	5,166	7,173	7,501	10	21	27	28
Correction . . . . .	4,449	17,266	27,324	29,043	20	70	103	109
Natural resources . . . . .	4,346	9,909	12,862	12,909	19	40	49	48
Housing and community development . . . . .	601	2,856	3,836	3,839	3	12	14	14
Other and unallocable . . . . .	41,507	96,266	99,877	132,462	184	388	377	496
Utility expenditure . . . . .	2,401	7,131	8,043	7,783	11	29	30	29
Liquor store expenditure . . . . .	2,206	2,452	2,593	2,697	10	10	10	10
Insurance trust expenditure <sup>2</sup> . . . . .	24,981	54,452	94,045	95,172	111	219	355	356
Employee retirement . . . . .	10,256	29,562	53,083	56,570	45	119	201	212
Unemployment compensation . . . . .	12,006	16,423	29,337	27,475	53	66	111	103
By character and object:								
Intergovernmental expenditure . . . . .	84,504	175,028	252,102	264,207	374	705	953	989
Direct expenditure . . . . .	173,307	397,291	607,856	629,620	767	1,601	2,297	2,356
Current operation . . . . .	108,131	258,046	405,416	425,898	479	1,040	1,532	1,594
Capital outlay . . . . .	23,325	45,524	58,915	59,658	103	183	223	223
Construction . . . . .	19,736	34,803	46,924	46,991	87	140	177	176
Other capital outlay . . . . .	(X)	(X)	11,991	12,667	(X)	(X)	45	47
Land and existing structure . . . . .	1,345	3,471	2,968	(NA)	6	14	11	(NA)
Equipment . . . . .	2,243	7,250	9,022	(NA)	10	29	34	(NA)
Assistance and subsidies . . . . .	9,818	16,902	23,313	21,867	43	68	88	82
Interest on debt . . . . .	7,052	22,367	26,167	27,025	31	90	99	101
Insurance benefits <sup>3</sup> . . . . .	24,981	54,452	94,045	95,171	111	219	355	356
Debt redemption . . . . .	5,682	19,895	42,395	41,381	25	80	160	155
<b>Debt outstanding, year end . . . . .</b>	<b>121,958</b>	<b>318,254</b>	<b>447,339</b>	<b>455,698</b>	<b>540</b>	<b>1,282</b>	<b>1,690</b>	<b>1,705</b>
Long-term . . . . .	119,821	315,490	441,489	453,556	530	1,271	1,668	1,697
Full-faith and credit . . . . .	49,364	74,972	118,549	119,514	219	302	448	447
Nonguaranteed . . . . .	70,457	240,518	322,940	334,042	312	969	1,220	1,250
Short-term . . . . .	2,137	2,764	5,849	2,142	9	11	22	8
Net long-term <sup>4</sup> . . . . .	79,810	125,524	219,392	222,393	353	506	829	832
Full-faith and credit only . . . . .	39,357	63,481	108,955	109,513	174	256	412	410

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

Source: U.S. Census Bureau, *State Government Finances*, Series GF, No. 3, annual; <<http://www.census.gov/ftp/pub/govs/www/state.html>>; (accessed 17 June 1999).

## No. 522. State Governments—Revenue, by State: 1997

[In millions of dollars (1,039,423 represents \$1,039,423,000,000), except as noted. For fiscal year ending in year shown; see text, this section. Includes local shares of state imposed taxes. N.E.C. = Not elsewhere classified]

State	General revenue									
	Total revenue <sup>1</sup>	Per capita <sup>2</sup>			Intergovernmental revenue		Charges and miscellaneous			Insurance trust revenue
		Total	Total (dol.)	Rank	Total	From Federal government	Total	Current charges	Miscellaneous general revenue	
<b>United States . . .</b>	<b>1,039,423</b>	<b>814,382</b>	<b>3,048</b>	<b>(X)</b>	<b>230,592</b>	<b>215,421</b>	<b>140,454</b>	<b>72,303</b>	<b>68,151</b>	<b>217,703</b>
Alabama . . . . .	14,008	11,487	2,658	39	3,554	3,503	2,449	1,780	670	2,382
Alaska . . . . .	9,439	7,425	12,179	1	1,042	1,037	4,764	300	4,463	1,993
Arizona . . . . .	13,692	11,499	2,525	46	3,237	2,936	1,428	714	714	2,168
Arkansas . . . . .	8,844	7,290	2,889	29	2,264	2,253	1,249	792	457	1,554
California . . . . .	131,349	103,929	3,229	20	30,345	27,719	11,917	7,207	4,710	27,269
Colorado . . . . .	12,780	9,945	2,555	44	2,596	2,578	2,059	1,187	872	2,835
Connecticut . . . . .	14,520	13,015	3,983	7	2,944	2,938	1,925	905	1,020	1,483
Delaware . . . . .	4,211	3,469	4,719	2	672	650	1,054	492	562	733
Florida . . . . .	41,432	34,281	2,336	50	8,297	7,947	4,904	1,884	3,019	7,146
Georgia . . . . .	24,028	19,714	2,632	40	6,007	5,949	2,809	1,501	1,309	4,315
Hawaii . . . . .	6,701	5,527	4,636	3	1,303	1,300	1,136	776	360	1,174
Idaho . . . . .	4,289	3,402	2,814	33	849	839	592	291	301	839
Illinois . . . . .	39,038	32,068	2,675	38	8,714	7,912	4,810	1,987	2,823	6,970
Indiana . . . . .	17,537	15,992	2,727	36	3,859	3,700	3,032	1,783	1,248	1,545
Iowa . . . . .	9,509	8,360	2,929	25	2,008	1,920	1,666	1,056	610	1,059
Kansas . . . . .	7,950	7,264	2,792	34	1,840	1,808	1,195	755	440	685
Kentucky . . . . .	15,033	12,431	3,179	22	3,464	3,454	2,148	1,217	932	2,601
Louisiana . . . . .	15,929	13,529	3,108	23	4,329	4,287	3,554	1,828	1,726	2,396
Maine . . . . .	5,215	4,059	3,268	18	1,299	1,293	741	305	435	1,086
Maryland . . . . .	20,128	14,800	2,905	27	3,411	3,304	2,784	1,443	1,341	5,236
Massachusetts . . . . .	26,538	23,811	3,894	8	5,809	5,312	4,697	1,907	2,790	2,658
Michigan . . . . .	45,509	33,857	3,462	14	8,267	7,780	5,734	3,438	2,296	11,169
Minnesota . . . . .	22,882	17,207	3,671	10	3,626	3,449	2,358	1,262	1,096	5,674
Mississippi . . . . .	9,400	7,895	2,890	28	2,904	2,788	974	743	232	1,363
Missouri . . . . .	16,601	13,774	2,547	45	3,720	3,697	2,238	1,154	1,084	2,827
Montana . . . . .	3,524	2,879	3,276	17	959	942	611	275	335	612
Nebraska . . . . .	5,537	4,740	2,861	30	1,164	1,141	1,028	665	363	797
Nevada . . . . .	6,494	4,386	2,613	42	830	780	523	295	228	2,082
New Hampshire . . . . .	3,561	2,796	2,385	48	988	840	893	387	505	525
New Jersey . . . . .	36,087	26,963	3,346	15	6,363	5,989	6,185	2,952	3,233	8,655
New Mexico . . . . .	8,188	6,963	4,039	6	1,973	1,926	1,668	622	1,045	1,225
New York . . . . .	95,442	75,383	4,154	5	30,470	24,278	10,048	4,175	5,873	17,884
North Carolina . . . . .	25,527	21,696	2,920	26	6,318	5,869	2,699	1,664	1,036	3,831
North Dakota . . . . .	2,818	2,427	3,786	9	812	776	551	396	155	391
Ohio . . . . .	45,250	30,792	2,751	35	8,993	8,708	5,382	3,015	2,367	14,069
Oklahoma . . . . .	11,328	8,704	2,620	41	2,170	2,095	1,474	1,011	463	2,356
Oregon . . . . .	15,004	11,286	3,480	13	3,518	3,420	2,822	1,235	1,587	3,528
Pennsylvania . . . . .	49,318	35,212	2,932	24	9,420	9,344	6,415	3,687	2,728	13,372
Rhode Island . . . . .	4,229	3,501	3,546	11	1,109	1,051	748	290	459	719
South Carolina . . . . .	13,805	10,750	2,838	32	3,162	3,041	2,207	1,600	608	2,355
South Dakota . . . . .	2,316	1,920	2,603	43	673	665	479	192	287	395
Tennessee . . . . .	15,696	13,366	2,488	47	5,065	5,003	1,684	1,189	495	2,330
Texas . . . . .	63,864	45,546	2,349	49	13,800	13,281	8,721	3,815	4,906	18,318
Utah . . . . .	7,724	5,903	2,859	31	1,592	1,577	1,300	892	408	1,725
Vermont . . . . .	2,370	2,053	3,487	12	667	664	486	297	190	290
Virginia . . . . .	24,322	18,089	2,685	37	3,545	3,393	4,917	2,805	2,112	5,975
Washington . . . . .	26,841	18,213	3,244	19	4,112	4,052	2,898	1,810	1,088	8,358
West Virginia . . . . .	7,467	6,038	3,326	16	2,040	2,033	1,092	595	497	1,381
Wisconsin . . . . .	23,592	16,649	3,201	21	3,637	3,367	2,826	1,631	1,194	6,943
Wyoming . . . . .	2,559	2,095	4,365	4	851	833	582	103	479	427

See footnotes at end of table.

# No. 522. State Governments—Revenue, by State: 1997—Continued

[See headnote, page 325]

State	All taxes				Sales and gross receipts taxes						
	Per capita <sup>2</sup>			Total property taxes	Selective sales taxes <sup>3</sup>						
	Total <sup>1</sup>	Total (dol.)	Rank		Total <sup>1</sup>	Total general sales taxes	Total <sup>1</sup>	Alcoholic beverages and tobacco sales	Insurance premiums	Motor fuels sales	Public utilities
<b>United States . . .</b>	<b>443,335</b>	<b>1,659</b>	<b>(X)</b>	<b>10,297</b>	<b>215,737</b>	<b>147,069</b>	<b>68,668</b>	<b>11,149</b>	<b>9,219</b>	<b>27,132</b>	<b>8,605</b>
Alabama . . . . .	5,484	1,269	46	131	2,866	1,506	1,361	187	156	473	414
Alaska . . . . .	1,619	2,656	1	54	96	(X)	96	27	28	36	3
Arizona . . . . .	6,834	1,501	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	1,916	12	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	2,493	3	-	4,165	2,598	1,567	165	186	544	179
Delaware . . . . .	1,743	2,371	5	(X)	253	(X)	253	33	43	102	23
Florida . . . . .	21,080	1,436	40	788	16,081	12,068	4,013	996	487	1,481	576
Georgia . . . . .	10,898	1,455	38	38	4,905	3,916	990	215	222	553	(X)
Hawaii . . . . .	3,088	2,590	2	(X)	1,926	1,457	469	75	77	75	114
Idaho . . . . .	1,961	1,622	23	(X)	924	622	302	36	47	212	3
Illinois . . . . .	18,545	1,547	27	204	8,796	5,296	3,500	485	127	1,221	889
Indiana . . . . .	9,101	1,552	26	4	4,132	3,043	1,089	123	138	617	5
Iowa . . . . .	4,686	1,642	20	(X)	2,228	1,500	728	112	106	386	(X)
Kansas . . . . .	4,230	1,626	22	44	2,007	1,476	531	119	90	303	1
Kentucky . . . . .	6,819	1,744	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	21	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	2,176	6	-	4,217	2,876	1,341	343	298	603	(X)
Michigan . . . . .	19,856	2,030	7	1,688	8,872	7,132	1,740	674	186	841	(X)
Minnesota . . . . .	11,223	2,394	4	10	4,776	3,115	1,661	245	181	539	-
Mississippi . . . . .	4,017	1,470	35	23	2,665	1,916	749	96	103	356	(X)
Missouri . . . . .	7,816	1,445	39	16	3,702	2,592	1,110	138	186	649	-
Montana . . . . .	1,309	1,489	34	235	274	(X)	274	31	37	175	19
Nebraska . . . . .	2,548	1,538	28	5	1,281	866	416	64	40	277	3
Nevada . . . . .	3,034	1,807	13	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	1,789	14	3	7,192	4,415	2,777	326	294	465	1,162
New Mexico . . . . .	3,322	1,927	10	34	1,807	1,346	461	60	61	237	7
New York . . . . .	34,865	1,921	11	(X)	12,140	7,353	4,787	851	681	474	1,683
North Carolina . . . . .	12,678	1,706	16	(X)	5,316	3,057	2,259	218	247	997	312
North Dakota . . . . .	1,064	1,660	19	2	606	311	295	29	21	104	27
Ohio . . . . .	16,418	1,467	36	18	8,055	5,234	2,821	378	346	1,368	713
Oklahoma . . . . .	5,061	1,524	31	(X)	1,941	1,273	668	134	143	347	15
Oregon . . . . .	4,946	1,525	30	-	674	(X)	674	166	76	421	9
Pennsylvania . . . . .	19,377	1,613	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	1,421	42	14	2,735	2,032	703	148	78	328	38
South Dakota . . . . .	768	1,042	49	(X)	609	411	198	31	34	95	2
Tennessee . . . . .	6,616	1,232	47	(X)	5,087	3,840	1,247	153	244	723	7
Texas . . . . .	23,025	1,188	48	(X)	18,404	11,362	7,042	1,086	673	2,383	368
Utah . . . . .	3,011	1,458	37	(X)	1,580	1,265	315	52	45	217	(X)
Vermont . . . . .	899	1,528	29	10	409	184	225	27	19	58	8
Virginia . . . . .	9,628	1,429	41	22	3,767	2,119	1,648	125	219	735	124
Washington . . . . .	11,202	1,995	8	1,927	8,289	6,572	1,717	417	212	685	241
West Virginia . . . . .	2,906	1,601	25	3	1,515	831	683	42	77	228	193
Wisconsin . . . . .	10,187	1,959	9	76	4,231	2,865	1,366	254	102	694	312
Wyoming . . . . .	662	1,380	43	86	282	215	67	6	13	47	(X)

See footnotes at end of table.

# No. 522. State Governments—Revenue, by State: 1997—Continued

[See headnote, page 325]

State	License taxes					Income			Other taxes	
	Total <sup>1</sup>	Corporation license	Hunting and fishing license	Motor vehicle and operators license	Occupancy and business license, n.e.c.	Total	Individual income	Corporation net income	Total <sup>1</sup>	Death and gift
<b>United States . . .</b>	<b>28,217</b>	<b>5,882</b>	<b>1,015</b>	<b>12,965</b>	<b>5,823</b>	<b>175,330</b>	<b>144,668</b>	<b>30,662</b>	<b>13,755</b>	<b>5,913</b>
Alabama . . . . .	424	110	17	171	100	1,914	1,688	227	148	45
Alaska . . . . .	78	1	16	29	31	331	(X)	331	1,060	2
Arizona . . . . .	437	6	15	323	50	2,269	1,668	601	67	67
Arkansas . . . . .	222	8	20	97	66	1,477	1,247	230	52	19
California . . . . .	2,963	41	74	1,511	1,122	29,077	23,273	5,804	794	757
Colorado . . . . .	261	4	54	139	41	2,785	2,560	224	65	35
Connecticut . . . . .	341	11	3	211	78	3,338	2,807	530	302	227
Delaware . . . . .	579	391	1	28	149	836	663	173	76	32
Florida . . . . .	1,370	122	15	809	251	1,233	(X)	1,233	1,608	537
Georgia . . . . .	405	31	21	202	70	5,468	4,741	726	81	60
Hawaii . . . . .	90	2	-	61	17	1,044	977	68	28	22
Idaho . . . . .	148	1	23	46	39	850	712	138	39	4
Illinois . . . . .	1,215	124	24	769	237	8,091	6,287	1,804	238	199
Indiana . . . . .	194	5	15	116	45	4,655	3,751	904	116	115
Iowa . . . . .	421	35	18	262	70	1,941	1,720	221	96	88
Kansas . . . . .	212	21	12	129	32	1,804	1,513	291	163	76
Kentucky . . . . .	427	148	17	153	90	2,498	2,205	293	285	95
Louisiana . . . . .	436	248	22	96	55	1,940	1,560	380	486	78
Maine . . . . .	117	3	12	56	33	869	772	97	26	15
Maryland . . . . .	350	13	11	190	117	4,112	3,769	343	211	106
Massachusetts . . . . .	431	20	6	245	56	8,395	7,182	1,213	262	203
Michigan . . . . .	1,016	11	45	653	216	8,159	5,930	2,229	121	79
Minnesota . . . . .	821	3	37	510	228	5,478	4,779	699	138	48
Mississippi . . . . .	266	75	11	117	40	1,017	791	226	45	12
Missouri . . . . .	562	89	27	237	155	3,449	3,038	411	87	81
Montana . . . . .	151	1	29	49	27	488	406	82	160	15
Nebraska . . . . .	165	6	10	74	51	1,075	937	137	22	15
Nevada . . . . .	303	15	-	98	95	(X)	(X)	(X)	69	28
New Hampshire . . . . .	121	4	6	56	36	261	53	208	74	41
New Jersey . . . . .	742	130	12	400	111	6,089	4,825	1,264	388	313
New Mexico . . . . .	134	2	11	87	25	921	748	173	427	18
New York . . . . .	945	67	31	613	72	20,596	17,554	3,042	1,183	889
North Carolina . . . . .	775	230	15	346	98	6,440	5,459	981	147	145
North Dakota . . . . .	77	-	7	38	27	239	163	75	140	5
Ohio . . . . .	1,355	481	30	557	220	6,879	6,141	737	111	102
Oklahoma . . . . .	701	40	12	546	88	1,919	1,698	221	501	81
Oregon . . . . .	512	5	26	334	115	3,657	3,273	384	103	34
Pennsylvania . . . . .	1,920	971	45	506	280	7,151	5,575	1,576	883	615
Rhode Island . . . . .	80	10	1	47	20	729	640	89	18	13
South Carolina . . . . .	411	40	14	96	97	2,172	1,933	239	49	28
South Dakota . . . . .	94	1	12	30	41	37	(X)	37	29	21
Tennessee . . . . .	738	401	19	201	72	608	128	480	184	61
Texas . . . . .	3,265	1,831	65	786	429	(X)	(X)	(X)	1,355	207
Utah . . . . .	90	4	14	48	13	1,305	1,128	177	35	10
Vermont . . . . .	68	1	5	39	17	368	323	45	44	18
Virginia . . . . .	431	26	19	264	87	5,153	4,728	425	256	92
Washington . . . . .	510	11	29	244	150	(X)	(X)	(X)	477	88
West Virginia . . . . .	151	6	15	75	25	1,037	786	251	200	17
Wisconsin . . . . .	614	71	49	226	236	5,177	4,538	639	88	51
Wyoming . . . . .	78	5	19	45	3	(X)	(X)	(X)	217	4

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

Source: U.S. Census Bureau; <<http://www.census.gov/govs/www/index.html>> (accessed 18 June 1999).

## No. 523. State Governments—Expenditures and Debt, by State: 1997

[In millions of dollars (893,827 represents \$893,827,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure									
	Total expenditure <sup>1</sup>	Total				Selected functions				
		Amount	Per capita <sup>2</sup> (dol.)	Inter-governmental	Direct expenditures	Education	Public welfare	Health and hospitals	Highways	Police protection
<b>United States . . .</b>	<b>893,827</b>	<b>788,176</b>	<b>2,950</b>	<b>264,207</b>	<b>629,620</b>	<b>275,821</b>	<b>203,204</b>	<b>63,193</b>	<b>60,204</b>	<b>7,501</b>
Alabama . . . . .	12,945	11,669	2,700	3,292	9,652	5,175	2,538	1,449	837	93
Alaska . . . . .	5,722	5,160	8,463	1,015	4,707	1,199	742	188	590	57
Arizona . . . . .	12,419	11,266	2,474	4,528	7,890	4,033	2,688	614	1,167	132
Arkansas . . . . .	7,685	7,103	2,815	1,967	5,717	2,819	1,667	624	763	60
California . . . . .	117,643	102,853	3,196	49,636	68,008	35,546	30,205	9,001	4,581	1,039
Colorado . . . . .	10,861	9,381	2,410	3,017	7,844	4,192	2,221	393	810	55
Connecticut . . . . .	13,826	11,952	3,658	2,481	11,345	2,894	2,915	1,380	756	110
Delaware . . . . .	3,404	3,098	4,215	576	2,828	1,070	501	227	262	52
Florida . . . . .	37,464	34,658	2,361	11,900	25,564	11,599	7,693	2,402	3,159	320
Georgia . . . . .	21,975	20,448	2,730	6,141	15,834	8,938	5,335	1,344	1,084	172
Hawaii . . . . .	6,093	5,421	4,548	156	5,937	1,557	983	515	322	7
Idaho . . . . .	3,674	3,251	2,689	1,067	2,607	1,346	599	130	397	32
Illinois . . . . .	35,302	31,266	2,608	9,148	26,154	9,160	9,164	2,549	2,597	303
Indiana . . . . .	16,370	15,400	2,626	5,508	10,863	6,411	3,221	634	1,648	153
Iowa . . . . .	9,348	8,622	3,021	2,869	6,479	3,595	1,738	679	1,095	59
Kansas . . . . .	7,496	6,875	2,643	2,326	5,171	3,037	1,124	605	1,013	41
Kentucky . . . . .	12,949	11,634	2,975	2,918	10,031	4,398	3,207	751	1,091	121
Louisiana . . . . .	14,286	12,790	2,938	3,171	11,115	4,558	2,960	1,459	850	192
Maine . . . . .	4,441	3,961	3,190	773	3,669	1,122	1,337	262	362	39
Maryland . . . . .	16,200	14,002	2,748	3,536	12,663	4,401	3,023	1,099	1,245	251
Massachusetts . . . . .	25,791	23,589	3,858	5,637	20,154	4,956	5,881	2,212	2,144	267
Michigan . . . . .	36,092	32,546	3,328	14,145	21,947	14,309	6,723	3,467	2,059	253
Minnesota . . . . .	18,443	16,796	3,583	6,942	11,501	6,176	4,459	930	1,557	89
Mississippi . . . . .	9,006	8,014	2,934	2,686	6,320	2,752	1,891	670	776	56
Missouri . . . . .	14,230	13,082	2,419	3,944	10,286	5,051	3,066	1,010	1,265	156
Montana . . . . .	3,204	2,826	3,216	715	2,489	1,020	501	192	344	33
Nebraska . . . . .	4,802	4,548	2,744	1,210	3,592	1,588	1,030	544	596	46
Nevada . . . . .	5,130	4,328	2,578	1,772	3,358	1,677	654	156	370	39
New Hampshire . . . . .	3,324	2,891	2,467	414	2,910	624	905	180	306	29
New Jersey . . . . .	29,430	23,053	2,861	6,383	23,047	7,282	4,826	1,729	1,593	236
New Mexico . . . . .	7,059	6,486	3,762	2,075	4,984	2,516	1,253	591	644	58
New York . . . . .	83,243	70,017	3,858	25,638	57,605	16,243	27,594	5,459	2,764	344
North Carolina . . . . .	22,864	20,955	2,820	7,315	15,550	8,561	4,733	1,682	1,888	219
North Dakota . . . . .	2,426	2,222	3,467	540	1,886	773	452	102	230	9
Ohio . . . . .	37,407	30,705	2,743	10,442	26,965	11,233	7,961	2,228	2,468	204
Oklahoma . . . . .	9,593	8,286	2,495	2,625	6,968	3,691	1,723	616	806	53
Oregon . . . . .	12,388	10,367	3,197	3,208	9,180	3,603	2,390	805	1,024	146
Pennsylvania . . . . .	39,296	33,709	2,806	9,844	29,452	10,513	10,019	3,076	2,493	647
Rhode Island . . . . .	4,002	3,373	3,416	506	3,495	914	869	328	192	33
South Carolina . . . . .	12,847	11,127	2,937	2,929	9,918	3,903	2,622	1,314	665	160
South Dakota . . . . .	2,070	1,947	2,639	435	1,635	581	389	99	282	16
Tennessee . . . . .	14,284	13,304	2,477	3,645	10,639	4,670	3,987	1,118	1,299	96
Texas . . . . .	48,887	44,124	2,276	12,806	36,081	18,303	11,525	3,293	3,291	294
Utah . . . . .	6,818	6,285	3,044	1,673	5,145	3,025	990	492	584	58
Vermont . . . . .	2,123	1,971	3,348	312	1,811	645	523	59	191	30
Virginia . . . . .	19,287	17,807	2,643	5,337	13,949	7,048	3,234	1,704	2,140	326
Washington . . . . .	22,207	18,803	3,349	5,682	16,525	7,803	4,059	1,574	1,558	202
West Virginia . . . . .	7,145	6,099	3,360	1,626	5,520	2,386	1,603	217	783	41
Wisconsin . . . . .	18,200	16,229	3,120	6,993	11,206	6,286	3,223	943	1,277	59
Wyoming . . . . .	2,127	1,877	3,911	702	1,424	637	259	102	289	14

See footnotes at end of table.

**No. 523. State Governments—Expenditures and Debt, by State: 1997—Continued**

[See headnote, page 328]

State	General expenditure							Debt outstanding			
	Selected functions							Total	Per capita <sup>2</sup> (dol.)		
	Corrections	Natural resources	Parks and recreation	Governmental administration	Interest on general debt	Utility expenditures	Liquor stores expenditures			Insurance trust expenditures	Cash and security holdings
<b>United States . . .</b>	<b>29,043</b>	<b>12,909</b>	<b>3,900</b>	<b>28,656</b>	<b>26,310</b>	<b>7,783</b>	<b>2,697</b>	<b>95,172</b>	<b>1,784,947</b>	<b>455,697</b>	<b>1,705</b>
Alabama . . . . .	234	176	16	301	224	-	142	1,134	21,639	3,780	875
Alaska . . . . .	152	289	15	334	227	24	-	539	34,320	3,291	5,397
Arizona . . . . .	564	167	44	331	159	28	-	1,124	25,615	2,742	602
Arkansas . . . . .	206	138	49	246	122	-	-	582	11,899	2,248	891
California . . . . .	3,968	2,011	249	3,164	2,482	74	-	14,716	226,142	45,337	1,409
Colorado . . . . .	456	152	47	334	236	5	-	1,475	23,591	3,402	874
Connecticut . . . . .	494	76	38	584	948	217	-	1,657	22,887	17,051	5,219
Delaware . . . . .	123	55	27	245	209	39	-	266	7,510	3,434	4,671
Florida . . . . .	1,849	1,104	148	1,536	905	80	-	2,726	65,401	16,022	1,092
Georgia . . . . .	882	373	169	487	385	-	-	1,527	36,320	6,186	826
Hawaii . . . . .	128	71	144	248	328	-	-	672	10,843	5,253	4,406
Idaho . . . . .	103	116	20	119	102	-	39	385	7,294	1,598	1,322
Illinois . . . . .	951	268	195	1,055	1,526	-	-	4,036	59,776	23,801	1,985
Indiana . . . . .	419	162	58	372	288	-	-	970	23,269	6,140	1,047
Iowa . . . . .	200	212	18	312	114	-	62	664	18,889	2,104	706
Kansas . . . . .	206	165	6	254	71	-	-	621	8,826	1,211	466
Kentucky . . . . .	260	215	105	468	384	9	-	1,306	24,059	7,120	1,821
Louisiana . . . . .	417	313	190	483	544	3	-	1,493	26,722	7,030	1,615
Maine . . . . .	66	116	9	159	173	-	47	433	6,400	3,203	2,579
Maryland . . . . .	741	317	158	668	602	358	-	1,840	40,443	9,873	1,938
Massachusetts . . . . .	811	202	143	982	1,771	95	-	2,106	35,435	29,386	4,806
Michigan . . . . .	1,291	325	55	718	787	-	374	3,172	60,166	14,431	1,476
Minnesota . . . . .	325	360	99	493	309	-	-	1,647	36,925	4,862	1,037
Mississippi . . . . .	212	163	116	265	152	-	114	877	14,574	2,455	899
Missouri . . . . .	368	263	38	637	443	-	-	1,148	32,267	7,579	1,401
Montana . . . . .	73	146	6	143	131	-	29	349	6,727	2,056	2,339
Nebraska . . . . .	106	131	23	128	90	-	-	254	6,895	1,494	902
Nevada . . . . .	180	66	15	201	156	46	-	755	12,360	2,769	1,650
New Hampshire . . . . .	60	30	12	151	380	-	209	223	9,090	5,848	4,990
New Jersey . . . . .	1,002	245	372	965	1,377	1,562	-	4,815	63,138	26,591	3,300
New Mexico . . . . .	186	85	43	257	124	-	-	572	18,665	2,458	1,426
New York . . . . .	2,287	299	328	3,467	3,767	4,299	-	8,927	153,766	74,078	4,082
North Carolina . . . . .	935	408	91	592	297	-	-	1,910	42,723	5,677	764
North Dakota . . . . .	21	103	10	81	57	-	-	204	4,562	900	1,404
Ohio . . . . .	1,263	316	93	1,121	865	-	263	6,439	113,511	13,437	1,201
Oklahoma . . . . .	352	154	53	354	165	252	-	1,055	16,869	3,795	1,143
Oregon . . . . .	429	257	38	661	361	1	115	1,905	24,103	5,841	1,801
Pennsylvania . . . . .	1,078	436	108	1,086	1,181	-	677	4,911	77,929	15,368	1,279
Rhode Island . . . . .	120	25	31	215	300	37	-	593	9,587	5,302	5,370
South Carolina . . . . .	429	174	50	316	209	640	-	1,080	20,140	5,350	1,412
South Dakota . . . . .	60	84	18	82	117	-	-	123	5,697	1,841	2,495
Tennessee . . . . .	469	169	98	331	203	4	-	976	22,632	3,315	617
Texas . . . . .	2,253	572	67	1,239	843	-	-	4,763	121,587	12,462	643
Utah . . . . .	175	167	31	296	130	-	72	461	12,538	2,451	1,187
Vermont . . . . .	44	62	12	116	112	1	26	125	3,672	2,037	3,461
Virginia . . . . .	824	141	51	776	599	3	227	1,249	42,855	9,941	1,475
Washington . . . . .	562	464	73	451	536	-	230	3,174	47,230	9,493	1,691
West Virginia . . . . .	95	145	47	267	179	4	40	1,003	7,478	3,040	1,674
Wisconsin . . . . .	574	298	57	478	584	-	-	1,971	53,026	9,832	1,890
Wyoming . . . . .	37	123	18	88	57	-	31	219	6,955	872	1,816

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

Source: U.S. Census Bureau, <<http://www.census.gov/govs/www/st97.html>> (accessed 21 June 1999).

## No. 524. Local Governments—Revenue, by State: 1996

[In millions of dollars (803,737 represents \$803,737,000,000), except as noted. For fiscal year ending in year shown; see text, this section]

State	General revenue									
	Total revenue <sup>1</sup>	Intergovernmental revenue				Taxes			Current charges and miscellaneous	Utility revenue
		Total	Per capita (dol.) <sup>2</sup>	From Federal Government	From state governments	Total	Property	General sales		
<b>United States . . .</b>	<b>803,737</b>	<b>709,216</b>	<b>2,674</b>	<b>26,906</b>	<b>243,574</b>	<b>270,602</b>	<b>199,467</b>	<b>29,709</b>	<b>168,135</b>	<b>67,674</b>
Alabama . . . . .	9,902	8,345	1,945	314	2,980	2,374	864	961	2,677	1,463
Alaska . . . . .	2,549	2,314	3,824	109	796	782	624	109	627	207
Arizona . . . . .	12,698	10,511	2,372	396	4,167	3,753	2,751	731	2,195	2,020
Arkansas . . . . .	4,278	3,830	1,529	116	1,521	1,148	746	301	1,045	427
California . . . . .	123,892	103,549	3,260	4,485	43,881	28,468	19,404	4,315	26,715	12,363
Colorado . . . . .	11,862	10,462	2,743	376	2,924	4,423	2,841	1,289	2,739	1,136
Connecticut . . . . .	8,687	8,078	2,475	286	2,265	4,713	4,657	-	814	367
Delaware . . . . .	1,479	1,326	1,823	44	633	362	299	-	286	129
District of Columbia . . . . .	5,675	4,910	9,099	1,871	-	2,481	702	468	558	377
Florida . . . . .	43,455	38,648	2,679	1,189	10,646	13,829	11,058	356	12,985	4,169
Georgia . . . . .	21,195	18,536	2,527	486	5,497	7,016	4,757	1,525	5,536	2,282
Hawaii . . . . .	1,619	1,444	1,216	122	174	762	613	-	386	175
Idaho . . . . .	2,592	2,479	2,090	67	1,035	687	653	-	690	113
Illinois . . . . .	36,051	31,755	2,661	1,460	8,889	15,105	12,297	1,135	6,301	2,239
Indiana . . . . .	13,762	12,579	2,159	313	4,393	4,543	4,026	-	3,331	1,125
Iowa . . . . .	7,488	6,994	2,455	246	2,330	2,542	2,384	60	1,876	477
Kansas . . . . .	7,170	6,294	2,435	102	2,124	2,394	1,946	289	1,674	805
Kentucky . . . . .	7,342	6,607	1,702	237	2,605	1,924	999	-	1,841	713
Louisiana . . . . .	10,171	9,403	2,167	362	2,982	3,559	1,338	1,928	2,499	661
Maine . . . . .	2,614	2,527	2,042	88	733	1,335	1,309	-	371	87
Maryland . . . . .	13,153	11,911	2,355	540	3,237	5,965	3,569	-	2,169	369
Massachusetts . . . . .	17,905	15,309	2,517	889	5,603	6,668	6,475	-	2,148	1,686
Michigan . . . . .	28,031	25,240	2,593	871	12,621	6,128	5,458	-	5,620	1,162
Minnesota . . . . .	16,751	15,213	3,273	384	6,324	4,327	4,107	25	4,178	1,063
Mississippi . . . . .	6,182	5,744	2,119	182	2,443	1,283	1,184	1	1,836	437
Missouri . . . . .	12,049	10,652	1,984	322	3,432	4,477	2,601	1,015	2,420	1,019
Montana . . . . .	1,716	1,659	1,892	68	627	571	546	-	393	57
Nebraska . . . . .	5,885	3,890	2,360	127	960	1,812	1,574	143	990	1,821
Nevada . . . . .	4,852	4,588	2,867	150	1,691	1,371	823	83	1,377	264
New Hampshire . . . . .	2,479	2,417	2,085	53	302	1,782	1,765	-	281	60
New Jersey . . . . .	25,625	24,900	3,109	289	7,582	13,064	12,813	-	3,965	718
New Mexico . . . . .	3,962	3,712	2,173	176	1,915	816	437	302	806	250
New York . . . . .	91,383	82,105	4,526	2,517	25,932	38,345	23,262	6,171	15,311	3,382
North Carolina . . . . .	19,416	16,736	2,290	500	6,461	4,604	3,446	884	5,171	2,370
North Dakota . . . . .	1,327	1,253	1,949	71	427	456	410	30	298	64
Ohio . . . . .	30,204	28,340	2,537	1,198	9,133	12,312	7,950	932	5,698	1,698
Oklahoma . . . . .	6,764	6,192	1,879	147	2,299	1,941	1,014	813	1,805	532
Oregon . . . . .	9,649	9,016	2,821	659	3,179	2,887	2,332	-	2,291	632
Pennsylvania . . . . .	31,499	28,878	2,400	1,511	9,768	11,985	8,468	100	5,614	1,773
Rhode Island . . . . .	2,103	1,974	1,998	101	552	1,157	1,141	-	164	88
South Carolina . . . . .	8,328	7,395	1,979	213	2,436	2,215	1,941	54	2,531	929
South Dakota . . . . .	1,480	1,335	1,811	67	311	708	558	121	249	116
Tennessee . . . . .	15,715	10,785	2,032	275	3,225	3,813	2,266	1,110	3,472	4,629
Texas . . . . .	51,020	45,051	2,367	1,175	12,696	19,093	15,248	2,340	12,087	5,029
Utah . . . . .	5,200	4,116	2,036	198	1,459	1,388	1,008	247	1,071	1,083
Vermont . . . . .	1,303	1,179	2,011	118	256	677	670	-	127	116
Virginia . . . . .	15,933	14,199	2,130	436	4,316	6,726	4,828	594	2,721	1,057
Washington . . . . .	18,651	15,498	2,808	566	5,827	4,880	2,872	1,058	4,225	3,028
West Virginia . . . . .	3,226	3,101	1,704	85	1,325	878	724	-	813	106
Wisconsin . . . . .	15,814	14,663	2,834	317	6,068	5,620	5,354	144	2,657	728
Wyoming . . . . .	1,650	1,574	3,279	31	589	454	352	75	500	72

<sup>1</sup> Represents or rounds to zero. <sup>2</sup> Includes items not shown separately. <sup>3</sup> Based on estimated resident population as of July.

Source: U.S. Census Bureau, <<http://www.census.gov/govs/www/esti96.html>> (accessed 26 April 1999; and unpublished data).



## No. 525. Local Governments—Expenditures and Debt, by State: 1996

[In millions of dollars (794,318 represents \$794,318,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure										
	Total expenditure <sup>1</sup>	Total		Selected functions (direct expenditures)							Debt outstanding
		Amount	Per capita <sup>2</sup> (dol.)	Direct expenditures	Educa-tion	Public welfare	Health and hospi-tals	High-ways	Police protec-tion	Utility expendi-tures	
<b>United States . . . . .</b>	<b>794,318</b>	<b>693,946</b>	<b>2,617</b>	<b>686,050</b>	<b>292,953</b>	<b>37,776</b>	<b>60,322</b>	<b>31,600</b>	<b>38,187</b>	<b>84,465</b>	<b>717,322</b>
Alabama . . . . .	10,262	8,680	2,023	8,670	3,556	41	1,669	448	426	1,529	7,970
Alaska . . . . .	2,536	2,244	3,708	2,244	957	17	112	110	99	284	3,622
Arizona . . . . .	12,673	10,650	2,403	10,387	4,574	770	362	516	662	1,931	16,275
Arkansas . . . . .	4,245	3,835	1,531	3,834	1,999	4	288	250	203	399	3,670
California . . . . .	121,559	102,738	3,235	101,408	32,996	11,765	10,032	3,317	6,298	16,118	97,932
Colorado . . . . .	11,877	10,279	2,695	10,235	3,977	586	728	603	548	1,452	15,677
Connecticut . . . . .	8,694	8,169	2,503	8,167	4,206	174	75	325	455	370	4,102
Delaware . . . . .	1,483	1,372	1,887	1,369	803	1	9	93	82	97	1,229
District of Columbia . . . . .	5,817	4,184	7,752	4,184	669	1,172	432	89	248	1,138	4,137
Florida . . . . .	43,383	38,407	2,663	38,293	14,943	281	3,627	1,553	2,742	4,648	49,649
Georgia . . . . .	20,439	17,378	2,369	17,343	7,858	83	2,919	834	858	2,875	17,501
Hawaii . . . . .	1,755	1,470	1,238	1,470	-	12	19	73	176	285	2,089
Idaho . . . . .	2,580	2,471	2,083	2,462	1,237	32	311	177	126	108	869
Illinois . . . . .	34,221	29,437	2,467	29,408	13,246	395	1,414	1,678	2,016	3,394	29,742
Indiana . . . . .	14,043	12,818	2,200	12,713	5,967	489	1,493	512	478	1,176	9,275
Iowa . . . . .	7,331	6,785	2,382	6,708	3,216	127	797	670	272	534	4,291
Kansas . . . . .	7,245	6,410	2,480	6,409	3,198	40	498	474	324	762	6,890
Kentucky . . . . .	7,638	6,858	1,766	6,856	3,441	37	455	227	269	761	12,371
Louisiana . . . . .	9,686	8,835	2,036	8,827	3,738	77	1,185	472	548	760	8,871
Maine . . . . .	2,503	2,409	1,946	2,409	1,295	32	59	146	95	93	1,522
Maryland . . . . .	12,481	11,688	2,311	11,610	5,804	68	282	471	688	418	12,558
Massachusetts . . . . .	17,201	13,633	2,241	13,100	6,074	168	634	634	865	2,697	11,340
Michigan . . . . .	27,323	25,184	2,587	25,081	12,352	440	2,137	1,485	1,245	1,415	17,943
Minnesota . . . . .	16,719	15,127	3,254	15,035	6,049	1,064	1,314	1,232	566	1,245	17,208
Mississippi . . . . .	6,002	5,557	2,050	5,556	2,629	26	1,009	388	236	444	3,917
Missouri . . . . .	12,106	10,758	2,004	10,756	5,495	77	721	651	616	1,160	6,744
Montana . . . . .	1,766	1,699	1,938	1,693	988	28	75	92	80	69	683
Nebraska . . . . .	5,669	3,803	2,307	3,796	2,045	56	252	286	141	1,801	4,820
Nevada . . . . .	4,741	4,469	2,793	4,467	1,510	70	450	330	303	272	5,908
New Hampshire . . . . .	2,405	2,330	2,010	2,275	1,213	180	18	129	120	69	1,104
New Jersey . . . . .	24,761	24,124	3,013	23,758	11,629	1,298	792	843	1,558	657	16,028
New Mexico . . . . .	3,928	3,667	2,147	3,645	1,633	53	237	203	226	261	3,281
New York . . . . .	91,534	80,684	4,447	76,740	27,332	11,859	6,629	3,176	4,280	5,897	76,579
North Carolina . . . . .	19,708	16,501	2,258	16,234	7,039	980	3,038	310	803	2,921	16,988
North Dakota . . . . .	1,318	1,224	1,905	1,213	605	41	13	118	47	88	923
Ohio . . . . .	29,700	27,548	2,466	27,415	12,221	1,436	2,177	1,404	1,541	2,089	16,327
Oklahoma . . . . .	6,800	6,257	1,899	6,255	3,088	18	701	326	350	524	5,078
Oregon . . . . .	9,714	8,571	2,682	8,567	4,070	53	634	532	430	1,101	6,364
Pennsylvania . . . . .	31,216	27,641	2,297	27,631	12,982	1,408	1,254	942	1,117	2,975	43,444
Rhode Island . . . . .	2,006	1,885	1,908	1,885	1,049	7	3	55	135	78	1,012
South Carolina . . . . .	8,203	7,096	1,899	7,073	3,331	23	1,434	130	315	1,109	6,777
South Dakota . . . . .	1,480	1,345	1,824	1,341	673	17	37	140	60	111	702
Tennessee . . . . .	15,483	10,648	2,006	10,608	4,254	112	1,547	540	578	4,617	19,420
Texas . . . . .	50,226	43,259	2,273	43,212	21,815	296	5,214	1,603	2,291	6,209	61,413
Utah . . . . .	5,243	4,128	2,041	4,123	2,096	22	158	187	221	1,115	9,015
Vermont . . . . .	1,147	1,023	1,744	1,023	663	-	4	109	34	120	539
Virginia . . . . .	15,710	14,226	2,134	14,175	6,684	691	504	459	751	1,257	15,440
Washington . . . . .	18,962	14,894	2,699	14,861	6,261	29	1,189	954	687	3,967	22,779
West Virginia . . . . .	3,189	3,048	1,674	3,045	1,813	1	242	40	94	125	3,669
Wisconsin . . . . .	15,936	14,924	2,884	14,901	6,936	1,115	847	1,209	814	850	10,566
Wyoming . . . . .	1,668	1,576	3,283	1,575	746	7	290	58	68	89	1,071

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

Source: U.S. Census Bureau, <<http://www.census.gov/govs/www/esti96.html>>; (accessed 26 April 1999); and unpublished data.

## No. 526. Estimated State and Local Taxes Paid by a Family of Four in Selected Cities: 1997

[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 . . . . .	1,684	3,794	6,529	9,171	14,634	6.7	7.6	8.7	9.2	9.8
Atlanta, GA . . . . .	1,951	4,444	7,466	10,253	15,682	7.8	8.9	10.0	10.3	10.5
Baltimore, MD . . . . .	2,037	5,490	8,597	11,381	16,908	8.1	11.0	11.5	11.4	11.3
Boston, MA . . . . .	2,181	5,004	8,075	10,816	16,250	8.7	10.0	10.8	10.8	10.8
Charlotte, NC . . . . .	1,869	4,180	6,930	9,704	14,808	7.5	8.4	9.2	9.7	9.9
Chicago, IL . . . . .	2,124	4,177	6,565	8,625	12,724	8.5	8.4	8.8	8.6	8.5
Columbus, OH . . . . .	2,154	4,571	7,472	10,333	16,141	8.6	9.1	10.0	10.3	10.8
Denver, CO . . . . .	1,647	3,591	5,698	7,675	11,449	6.6	7.2	7.6	7.7	7.6
Detroit, MI . . . . .	2,551	5,278	8,215	10,907	16,276	10.2	10.6	11.0	10.9	10.9
Honolulu, HI . . . . .	2,168	4,778	7,905	10,805	16,551	8.7	9.6	10.5	10.8	11.0
Houston, TX . . . . .	1,325	2,433	3,808	4,869	6,986	5.3	4.9	5.1	4.9	4.7
Indianapolis, IN . . . . .	1,945	3,716	5,717	7,528	11,144	7.8	7.4	7.6	7.5	7.4
Jacksonville, FL . . . . .	982	1,769	2,841	3,664	5,303	3.9	3.5	3.8	3.7	3.5
Kansas City, MO . . . . .	2,175	4,231	6,704	9,160	14,124	8.7	8.5	8.9	9.2	9.4
Las Vegas, NV . . . . .	1,450	2,296	3,520	4,461	6,272	5.8	4.6	4.7	4.5	4.2
Los Angeles, CA . . . . .	1,970	4,222	7,526	11,004	17,795	7.9	8.4	10.0	11.0	11.9
Memphis, TN . . . . .	1,519	2,467	3,999	5,208	7,726	6.1	4.9	5.3	5.2	5.2
Milwaukee, WI . . . . .	2,371	5,421	8,574	11,420	17,077	9.5	10.8	11.4	11.4	11.4
Minneapolis, MN . . . . .	1,679	4,584	8,167	11,349	17,678	6.7	9.2	10.9	11.3	11.8
New Orleans, LA . . . . .	1,449	3,335	5,747	7,798	11,859	5.8	6.7	7.7	7.8	7.9
New York City, NY . . . . .	2,123	5,707	9,872	13,878	22,006	8.5	11.4	13.2	13.9	14.7
Oklahoma City, OK . . . . .	2,095	4,167	6,855	9,318	14,236	8.4	8.3	9.1	9.3	9.5
Omaha, NE . . . . .	2,081	4,321	7,284	10,050	15,926	8.3	8.6	9.7	10.0	10.6
Philadelphia, PA . . . . .	3,241	6,098	9,136	11,882	17,314	13.0	12.2	12.2	11.9	11.5
Phoenix, AZ . . . . .	2,051	3,889	6,123	8,292	12,466	8.2	7.8	8.2	8.3	8.3
Portland, ME . . . . .	2,705	6,094	10,139	13,752	20,964	10.8	12.2	13.5	13.8	14.0
Seattle, WA . . . . .	1,871	3,188	4,813	6,135	8,754	7.5	6.4	6.4	6.1	5.8
Virginia Beach, VA . . . . .	2,214	4,297	6,892	9,296	13,859	8.9	8.6	9.2	9.3	9.2
Washington, DC . . . . .	2,203	4,660	7,933	10,984	17,033	8.8	9.3	10.6	11.0	11.4
Wichita, KS . . . . .	1,894	3,661	6,251	8,697	13,455	7.6	7.3	8.3	8.7	9.0
Average <sup>1</sup> . . . . .	2,027	4,221	6,885	9,318	14,148	8.1	8.4	9.2	9.3	9.4
Median <sup>1</sup> . . . . .	1,970	4,180	6,870	9,318	14,549	7.9	8.4	9.2	9.3	9.7

<sup>1</sup> Based on selected cities and District of Columbia. For complete list of cities, see Table 527.

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. 527. Residential Property Tax Rates in Selected Cities: 1997

[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 (per cent)	Nominal rate per \$100	City	Effective tax rate per \$100		Assessment level (per cent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Newark, NJ . . . . .	1	3.91	16.4	23.85	Billings, MT . . . . .	28	1.24	74.0	1.68
Bridgeport, CT . . . . .	2	3.73	56.9	6.55	Columbia, SC . . . . .	29	1.42	4.0	35.47
Manchester, NH . . . . .	3	3.40	109.0	3.12	Louisville, KY . . . . .	30	1.12	90.0	1.25
Milwaukee, WI . . . . .	4	2.97	96.4	3.08	Wichita, KS . . . . .	31	1.23	11.5	10.73
Providence, RI . . . . .	5	3.20	100.0	3.20	Albuquerque, NM . . . . .	32	1.38	33.3	4.13
Des Moines, IA . . . . .	6	2.36	54.9	4.30	Boston, MA . . . . .	33	1.35	100.0	1.35
Detroit, MI . . . . .	7	2.58	43.9	5.88	Minneapolis, MN . . . . .	34	1.25	87.5	1.43
Philadelphia, PA . . . . .	8	2.64	32.0	8.26	Little Rock, AR . . . . .	35	1.19	18.6	6.39
Houston, TX . . . . .	9	2.70	100.0	2.70	Kansas City, MO . . . . .	36	1.20	19.0	6.30
Portland, ME . . . . .	10	2.46	100.0	2.46	Seattle, WA . . . . .	37	1.18	91.2	1.29
Omaha, NE . . . . .	11	2.23	93.0	2.40	Wilmington, DE . . . . .	38	1.10	50.4	2.19
Baltimore, MD . . . . .	12	2.42	40.0	6.06	Virginia Beach, VA . . . . .	39	1.12	91.9	1.22
Sioux Falls, SD . . . . .	13	1.75	85.0	2.06	Charlotte, NC . . . . .	40	1.08	86.3	1.26
Atlanta, GA . . . . .	14	2.05	40.0	5.11	Jacksonville, FL . . . . .	41	1.11	100.0	1.11
Burlington, VT . . . . .	15	2.02	100.0	2.02	Oklahoma City, OK . . . . .	42	1.13	11.0	10.30
Fargo, ND . . . . .	16	1.93	4.1	46.96	Las Vegas, NV . . . . .	43	1.03	35.0	2.94
Indianapolis, IN . . . . .	17	1.53	15.0	10.21	Jackson, MS . . . . .	44	1.28	10.0	12.75
Charleston, WV . . . . .	18	0.92	60.0	1.53	Washington, DC . . . . .	45	0.96	99.5	0.96
Boise City, ID . . . . .	19	1.78	98.4	1.81	New York City, NY . . . . .	46	0.75	7.0	10.79
Phoenix, AZ . . . . .	20	1.69	10.0	16.90	Denver, CO . . . . .	47	0.73	9.7	7.54
Columbus, OH . . . . .	21	1.82	35.0	5.20	Cheyenne, WY . . . . .	48	0.77	9.5	8.10
Chicago, IL . . . . .	22	1.92	20.4	9.44	Los Angeles, CA . . . . .	49	0.79	75.0	1.05
New Orleans, LA . . . . .	23	1.65	10.0	16.50	Birmingham, AL . . . . .	50	0.79	10.0	7.86
Portland, OR . . . . .	24	1.65	100.0	1.65	Honolulu, HI . . . . .	51	0.39	100.0	0.39
Salt Lake City, UT . . . . .	25	1.21	97.0	1.25	Unweighted average . . . . .	(X)	1.67	56.1	6.65
Anchorage, AK . . . . .	26	1.79	96.0	1.87	Median . . . . .	(X)	1.42	(X)	(X)
Memphis, TN . . . . .	27	1.42	22.4	6.34					

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. 528. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries, by State: 1997

[In millions of dollars (\$35,844 represents \$35,844,000,000). For fiscal years; see text, this section]

State	Gross revenue (mil. dol.)	Amusement taxes <sup>1</sup>	Parimutuel taxes	Lottery revenue			
				Total <sup>2</sup> (mil. dol.)	Apportionment of funds (percent)		
				Prizes	Administration	Proceeds available from ticket sales	
<b>United States . . . . .</b>	<b>35,844</b>	<b>1,899</b>	<b>424</b>	<b>33,521</b>	<b>19,300</b>	<b>1,877</b>	<b>12,344</b>
Alabama . . . . .	4	-	4	(X)	(X)	(X)	(X)
Alaska . . . . .	2	2	(X)	(X)	(X)	(X)	(X)
Arizona . . . . .	238	1	3	235	132	25	78
Arkansas . . . . .	8	1	7	(X)	(X)	(X)	(X)
California . . . . .	2,020	(X)	90	1,930	1,032	176	722
Colorado . . . . .	347	-	7	340	215	30	95
Connecticut . . . . .	992	210	11	772	451	68	253
Delaware . . . . .	224	(X)	-	224	54	4	166
Florida . . . . .	2,030	(X)	65	1,965	1,028	118	819
Georgia . . . . .	1,536	(X)	(X)	1,536	857	116	563
Hawaii . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho . . . . .	87	(X)	-	87	53	15	18
Illinois . . . . .	1,779	277	40	1,462	827	63	572
Indiana . . . . .	533	(X)	3	529	323	30	176
Iowa . . . . .	280	121	3	156	97	23	36
Kansas . . . . .	174	1	4	169	98	20	51
Kentucky . . . . .	554	-	19	536	348	32	155
Louisiana . . . . .	264	1	5	258	140	18	100
Maine . . . . .	150	(X)	4	146	82	15	50
Maryland . . . . .	1,056	9	3	1,044	552	98	394
Massachusetts . . . . .	3,020	7	10	3,002	2,237	69	696
Michigan . . . . .	1,499	(X)	12	1,487	852	49	586
Minnesota . . . . .	413	62	1	349	224	61	64
Mississippi . . . . .	193	193	(X)	(X)	(X)	(X)	(X)
Missouri . . . . .	533	121	(X)	412	242	36	134
Montana . . . . .	27	(X)	-	27	14	6	6
Nebraska . . . . .	85	8	1	77	40	17	20
Nevada . . . . .	493	493	(X)	(X)	(X)	(X)	(X)
New Hampshire . . . . .	173	2	5	166	106	7	53
New Jersey . . . . .	1,812	309	1	1,502	796	43	663
New Mexico . . . . .	87	4	1	82	41	17	23
New York . . . . .	3,686	1	42	3,644	2,026	87	1,531
North Carolina . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)
North Dakota . . . . .	11	11	(X)	(X)	(X)	(X)	(X)
Ohio . . . . .	2,460	(X)	15	2,445	1,312	86	1,046
Oklahoma . . . . .	17	13	4	(X)	(X)	(X)	(X)
Oregon . . . . .	1,374	-	1	1,373	613	217	543
Pennsylvania . . . . .	1,636	-	24	1,611	869	59	683
Rhode Island . . . . .	482	(X)	6	476	373	5	98
South Carolina . . . . .	27	27	(X)	(X)	(X)	(X)	(X)
South Dakota . . . . .	119	-	1	119	15	8	95
Tennessee . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas . . . . .	3,422	24	14	3,385	2,152	59	1,174
Utah . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont . . . . .	77	(X)	-	77	46	5	26
Virginia . . . . .	898	-	(X)	898	457	87	354
Washington . . . . .	412	-	4	408	258	55	95
West Virginia . . . . .	194	(X)	10	184	93	20	71
Wisconsin . . . . .	413	1	4	409	244	32	133
Wyoming . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)

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

## No. 529. Lottery Sales—Type of Game, 1980 to 1998 and Use of Proceeds, 1964-95

[In millions of dollars (2,393 represents \$2,393,000,000). For fiscal years]

Game	Sales					Use of proceeds	Cumulative <sup>1</sup> 1965-95	Government proceeds 1997
	1980	1990	1995	1997	1998			
<b>Total ticket sales . . . . .</b>	<b>2,393</b>	<b>20,017</b>	<b>31,931</b>	<b>35,486</b>	<b>35,588</b>	<b>Total <sup>2</sup> . . . . .</b>	<b>92,922</b>	<b>11,959</b>
Passive <sup>3</sup> . . . . .	206	(NA)	(NA)	(NA)	(NA)	Education . . . . .	52,061	6,204
Instant <sup>4</sup> . . . . .	527	5,204	11,511	14,217	13,882	General fund . . . . .	21,133	2,946
Three-digit <sup>5</sup> . . . . .	1,554	4,572	5,737	5,639	5,643	Cities . . . . .	9,013	1,580
Four-digit <sup>5</sup> . . . . .	55	1,302	1,941	2,111	2,232	Senior citizen programs . . . . .	8,708	701
Lotto <sup>6</sup> . . . . .	52	8,563	10,594	9,996	9,854	Taxes . . . . .	(NA)	32
Other <sup>7</sup> . . . . .	(NA)	409	2,148	3,523	3,978	Economic development . . . . .	1,385	349
State proceeds (net income) <sup>8</sup> . . . . .	978	7,703	11,100	11,959	12,102	Infrastructure . . . . .	(NA)	81
						Environment . . . . .	485	31

NA Not available. <sup>1</sup> Cumulative profits track lottery revenue to government from March 12, 1964 - June 30, 1995. <sup>2</sup> Includes other not shown separately. <sup>3</sup> Also known as draw game or ticket. Player must match his ticket to winning numbers drawn by lottery. Players cannot choose their numbers. <sup>4</sup> Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. <sup>5</sup> Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. <sup>6</sup> 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. <sup>7</sup> Includes breakopen tickets, spiel, keno, video lottery, etc. <sup>8</sup> Sales minus prizes and expenses equal net government income. Source: TLF Publications, Inc., Boyds, MD, 1999 *World Lottery Almanac* annual; *LaFleur's Fiscal 1998 Lottery Special Report*; and *LaFleur's Lottery World Government Profits Report* (copyright).

**No. 530. City Governments—Revenue for Largest Cities: 1996**

[In millions of dollars (49,292 represents \$49,292,000,000). For fiscal years ending in year shown; see text, this section. Cities ranked by size of population estimated as of July 1, 1996 except Honolulu ranked by county population. Data reflect inclusion of fiscal activity of dependent school systems where applicable]

Cities ranked by 1996 population	General revenue																		Employee retirement revenue
	Intergovernmental						General revenue from own sources												
	Total revenue	Total	Total	From Federal Government	From state/local government	From local government	Taxes					Current charges		Miscellaneous					
							Total	Total	Prop-erty	Sales and gross receipts			Total	Parks and recreation	Sewer- age <sup>1</sup>	Total	Interest earnings	Utility reve- nue <sup>2</sup>	
	Total	General sales	Public utilities																
New York City, NY <sup>3</sup>	49,292	41,024	16,419	1,895	14,414	110	24,605	18,182	7,179	3,863	2,742	366	4,769	29	828	1,655	630	2,374	5,893
Los Angeles, CA	8,483	4,437	960	501	374	84	3,477	1,822	607	803	277	450	1,220	44	427	435	294	2,342	1,704
Chicago, IL	5,036	4,057	1,146	349	797	-	2,911	1,723	653	883	154	385	724	-	119	464	286	268	711
Houston, TX	2,327	1,644	121	88	30	3	1,523	864	447	388	248	109	485	17	262	174	97	255	428
Philadelphia, PA	4,513	3,495	1,249	366	717	166	2,246	1,686	351	132	82	-	419	15	194	141	105	694	323
San Diego, CA	1,716	1,353	330	170	99	60	1,023	417	130	234	135	30	264	36	194	341	164	179	184
Phoenix, AZ	1,528	1,282	411	98	279	33	871	440	122	288	194	56	287	21	104	144	73	151	95
Dallas, TX	1,628	1,300	88	63	22	3	1,212	555	285	258	151	83	476	30	178	181	71	143	185
San Antonio, TX	1,748	724	115	35	69	11	609	295	144	140	96	13	221	22	141	94	64	962	62
Detroit, MI	2,868	1,805	807	214	561	32	998	632	228	53	-	53	251	15	185	115	47	181	882
Honolulu, HI	1,120	988	142	74	67	1	846	528	417	65	-	19	217	17	180	101	54	132	-
San Jose, CA	1,115	876	121	22	59	40	755	401	121	179	100	67	251	14	146	102	47	12	227
Indianapolis, IN	1,106	1,067	279	72	206	1	788	447	353	25	-	266	17	63	75	61	7	32	-
San Francisco, CA	4,542	3,302	1,285	213	1,070	2	2,017	981	459	271	103	61	682	32	132	354	196	273	967
Jacksonville, FL	1,752	872	141	69	72	-	731	356	219	125	49	68	181	2	100	194	180	770	111
Baltimore, MD	2,395	1,946	1,045	70	919	55	901	674	463	46	-	26	99	4	59	129	67	66	382
Columbus, OH	888	770	124	42	76	6	646	383	26	8	-	-	191	7	121	71	34	118	-
Milwaukee, WI	1,042	690	367	71	296	1	323	163	153	-	-	-	103	3	40	57	38	56	296
Memphis, TN	2,157	1,108	724	20	388	316	385	221	176	34	-	-	114	38	57	50	30	947	102
El Paso, TX	441	343	48	31	13	4	295	167	87	74	58	13	84	4	50	44	29	50	48
Washington, DC	5,101	4,661	1,662	1,609	-	53	2,998	2,481	702	794	468	190	265	25	69	252	57	53	388
Boston, MA	2,296	2,022	906	50	855	2	1,115	771	719	30	-	-	244	-	96	100	36	86	188
Seattle, WA	1,358	895	134	30	95	9	762	434	143	187	93	72	256	30	191	72	26	401	61
Austin, TX	1,444	728	68	30	37	1	661	240	119	106	80	12	347	14	110	74	54	637	78
Nashville-Davidson, TN	1,987	1,236	259	2	256	1	977	628	351	230	199	9	209	3	92	140	119	695	56
Denver, CO	1,612	1,446	343	29	314	-	1,103	489	131	306	270	13	484	32	64	130	97	97	69
Cleveland, OH	898	656	169	84	85	1	486	319	54	12	-	-	101	6	17	66	46	242	-
New Orleans, LA	822	719	147	83	63	-	573	322	136	164	108	28	156	7	63	95	45	56	47
Oklahoma City, OK	547	490	47	23	23	-	443	278	23	249	227	19	131	11	63	34	20	50	8
Fort Worth, TX	604	465	76	23	53	-	389	222	131	60	49	6	95	7	76	71	50	81	58
Portland, OR	656	598	102	38	35	28	496	284	178	41	-	31	111	9	75	102	56	57	1
Kansas City, MO	840	689	80	53	18	8	610	393	67	179	88	66	116	12	35	100	58	60	90
Charlotte, NC	639	588	180	33	51	96	408	178	127	22	-	3	142	-	65	88	56	34	17
Tucson, AZ	576	446	181	49	121	11	265	174	30	135	117	12	54	10	11	38	20	94	35
Long Beach, CA	1,017	850	131	61	59	11	718	190	54	116	31	76	450	3	99	78	37	165	3
Virginia Beach, VA	857	816	299	17	281	-	517	418	284	96	33	26	62	9	37	37	27	41	-
Albuquerque, NM	639	584	201	28	161	12	383	172	56	106	88	11	138	9	72	73	53	55	-
Atlanta, GA	968	751	114	35	7	73	637	241	124	81	-	27	289	19	94	106	66	86	131

- Represents or rounds to zero. <sup>1</sup> Includes solid waste management <sup>2</sup> Includes water, electric, and transit. <sup>3</sup> Represents, in effect, city-county consolidated government.

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

### No. 531. City Governments—Expenditures and Debt for Largest Cities: 1996

[In millions of dollars (48,018 represents \$48,018,000,000). For fiscal year ending in year shown; see text, this section. Regarding intercity comparisons, see text, this section]

Cities ranked by 1996 population	General expenditure																				
	Total expend- iture	Total direct expend- iture	Total	Hous- ing and com- munity devel- opment			Public welfare	Health and hospi- tals	Police protec- tion	Fire protec- tion	Correc- tion	High- ways	Parks and recre- ation	Sewer- age age- ment	Solid waste man- age- ment	Govern- mental admin- istra- tion	Gen- eral public build- ings	Interest on general debt	Utility expend- iture	Employee reire- ment expend- iture	Debt out- stand- ing
				Educa- tion	Pub- lic devel- opment	Pub- lic welfare															
New York City, NY <sup>1</sup>	48,018	45,184	38,753	8,813	2,487	7,510	4,301	2,519	838	1,071	1,223	373	1,222	712	895	289	1,853	4,569	4,697	44,149	
Los Angeles, CA	7,572	7,511	4,655	15	362	-	30	806	297	3	170	210	379	144	268	106	344	2,120	797	9,181	
Chicago, IL	4,768	4,693	3,890	1	170	132	129	821	270	-	405	43	101	163	114	40	452	285	594	7,448	
Houston, TX	2,261	2,238	1,777	-	45	-	79	356	171	14	154	97	297	53	84	-	181	387	96	4,407	
Philadelphia, PA <sup>1</sup>	4,310	4,221	3,244	16	140	294	418	358	130	221	105	90	169	97	271	134	76	709	357	3,515	
San Diego, CA	1,791	1,787	1,460	-	131	-	2	186	77	5	80	149	408	71	65	17	160	266	65	1,985	
Phoenix, AZ	1,479	1,472	1,221	11	73	-	1	193	120	7	74	113	100	51	87	21	141	224	34	2,854	
Dallas, TX	1,447	1,416	1,197	-	18	-	18	177	103	5	72	85	100	29	36	28	203	135	116	3,776	
San Antonio, TX	1,648	1,645	796	15	15	32	34	136	81	1	67	70	83	42	26	5	53	827	24	3,928	
Detroit, MI	2,329	2,239	1,653	5	81	-	98	287	96	1	130	103	198	107	137	10	94	332	345	2,195	
Honolulu, HI	1,253	1,253	1,022	-	101	-	11	118	50	-	31	77	121	99	82	20	120	232	-	1,588	
San Jose, CA	873	855	790	-	88	-	3	132	67	-	47	64	121	58	38	5	78	21	63	1,504	
Indianapolis, IN <sup>1</sup>	1,417	1,406	1,346	1	115	90	241	101	46	32	57	71	64	36	99	4	118	28	43	2,255	
San Francisco, CA	3,813	3,710	2,959	71	77	354	685	235	139	66	43	173	189	20	186	78	210	563	290	4,270	
Jacksonville, FL	1,859	1,831	1,075	-	61	10	47	104	68	39	37	180	47	64	57	13	202	726	58	4,821	
Baltimore, MD	1,999	1,991	1,802	673	102	1	75	202	96	-	84	82	100	42	100	19	81	70	127	1,296	
Columbus, OH	851	840	720	-	23	-	29	136	90	7	55	53	89	43	44	16	63	132	-	1,361	
Milwaukee, WI	834	798	705	-	78	-	18	147	67	-	44	7	64	52	44	17	30	31	98	532	
Memphis, TN	2,097	2,079	1,110	575	22	-	7	109	73	-	36	75	40	37	17	7	23	895	93	818	
El Paso, TX	461	458	344	-	2	2	24	69	29	-	22	25	49	17	24	2	29	91	26	568	
Washington, DC <sup>1</sup>	4,955	4,771	4,368	669	101	1,172	432	248	89	292	89	60	110	29	256	53	313	91	496	3,824	
Boston, MA	2,129	1,912	1,890	560	64	100	266	192	96	70	66	22	99	32	56	14	47	32	207	1,151	
Seattle, WA	1,511	1,402	975	-	52	-	20	115	75	12	111	192	96	75	71	2	19	471	65	1,701	
Austin, TX	1,434	1,423	691	-	9	7	217	74	48	-	41	52	47	21	32	4	94	716	26	3,302	
Nashville-Davidson, TN	1,977	1,977	1,144	423	-	12	119	89	62	31	34	27	68	24	81	-	106	754	79	2,835	
Denver, CO	1,867	1,804	1,716	-	31	176	211	107	59	42	44	88	55	22	87	19	332	119	33	5,054	
Cleveland, OH	947	944	644	-	61	-	26	149	72	5	52	45	9	30	43	2	29	303	-	1,322	
New Orleans, LA	763	763	652	-	88	3	25	63	33	41	21	18	54	20	67	16	60	75	36	968	
Oklahoma City, OK	511	511	438	-	13	-	-	82	71	-	36	50	42	20	25	-	38	66	7	702	
Fort Worth, TX	495	494	374	-	8	-	8	69	37	-	32	25	50	17	21	3	55	83	38	806	
Portland, OR	719	715	624	-	36	-	-	99	63	-	66	49	136	7	43	23	59	53	42	1,155	
Kansas City, MO	831	806	720	-	49	-	50	104	50	4	30	56	40	13	61	7	58	66	45	1,005	
Charlotte, NC	587	579	423	-	12	1	3	104	36	-	42	10	24	18	13	1	38	156	8	1,353	
Tucson, AZ	557	557	412	-	31	5	1	62	35	-	63	47	-	22	44	6	30	133	13	730	
Long Beach, CA	1,086	1,086	910	-	86	-	42	154	51	-	74	44	4	69	51	-	81	174	2	1,849	
Virginia Beach, VA	856	855	771	407	3	16	21	63	21	18	24	42	19	17	26	21	44	85	-	812	
Albuquerque, NM	737	737	658	-	25	4	8	75	32	24	53	90	60	31	27	4	56	80	-	1,183	
Atlanta, GA	1,114	1,094	866	-	12	1	-	99	54	19	56	64	72	32	55	39	80	144	103	1,379	

- Represents or rounds to zero. <sup>1</sup> Represents, in effect, city-county consolidated government.

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

**No. 532. County Governments—Revenue for Largest Counties: 1996**

[In millions of dollars (13,988 represents \$13,988,000,000). For fiscal years ending in year shown; see text, this section. Counties ranked by size of population estimated as of July 1, 1998. 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 530-531, for details see text, this section and source]

Counties ranked by 1996 population	General revenue																			
	Intergovernmental								General revenue from own sources											
	From Federal Gov't				From state gov't				Taxes				Current charges				Miscellaneous general revenue			
	Total revenue	Total	Total	Housing and urban	Total	Public welfare	Health and hospitals	From local gov't	Total	Total	Property	Sales and gross receipts		Total	Parks and recreation	Sewerage <sup>1</sup>	Hospitals	Total	Interest on debt	
Los Angeles, CA . . .	13,988	11,391	8,100	235	193	7,602	4,392	1,114	263	3,291	1,696	1,532	98	43	903	78	39	448	691	233
Cook, IL . . . . .	2,267	1,938	376	22	20	352	158	2	2	1,563	1,130	735	382	231	349	33	-	187	84	57
Harris, TX . . . . .	1,505	1,505	327	22	-	241	126	55	63	1,179	712	655	22	-	195	2	-	65	272	238
San Diego, CA . . . . .	2,831	2,388	1,701	70	54	1,544	894	201	87	688	405	358	16	12	155	2	64	-	128	33
Maricopa, AZ . . . . .	1,408	1,408	770	43	14	707	345	12	20	638	300	288	-	-	237	7	6	154	101	72
Orange, CA . . . . .	2,459	2,132	1,167	24	18	1,079	444	173	64	966	245	216	10	8	261	13	79	-	460	214
Wayne, MI . . . . .	1,392	1,315	677	112	7	503	83	284	62	638	235	230	-	-	256	2	54	-	146	34
Dade, FL . . . . .	4,068	3,858	745	352	136	389	-	-	5	3,113	1,127	775	288	73	1,545	18	402	570	441	258
Dallas, TX . . . . .	911	886	170	2	-	146	31	59	22	716	360	324	3	-	294	-	-	228	62	48
King, WA . . . . .	1,474	1,416	312	44	12	201	-	109	68	1,104	704	344	264	4	315	15	229	-	85	70
Santa Clara, CA . . . . .	1,640	1,640	1,078	38	5	996	588	69	44	562	336	311	4	3	135	2	10	78	91	47
San Bernardino, CA . . . . .	1,848	1,713	1,236	72	15	1,105	723	110	59	477	170	146	16	12	155	7	47	38	152	71
Broward, FL . . . . .	1,173	1,138	145	25	9	119	-	6	2	993	493	407	61	-	342	10	131	-	159	120
Middlesex, MA . . . . .	143	61	29	-	-	27	-	-	3	32	11	-	-	-	19	-	-	-	2	-
Riverside, CA . . . . .	1,496	1,496	964	19	10	878	489	100	68	532	236	199	20	16	137	-	42	31	159	87
Cuyahoga, OH . . . . .	1,144	1,144	457	9	7	444	221	125	5	686	372	206	135	127	219	-	4	197	95	79
Alameda, CA . . . . .	1,505	1,418	921	18	6	869	564	150	33	497	261	175	95	88	119	11	-	36	97	34
Suffolk, NY . . . . .	1,793	1,703	496	8	5	451	221	43	37	1,207	1,011	402	595	593	115	7	10	-	82	50
Bexar, TX . . . . .	609	609	123	4	3	108	64	26	11	486	227	207	6	-	145	-	-	128	114	106
Nassau, NY . . . . .	1,645	1,645	381	21	15	360	181	63	-	1,264	949	476	470	463	236	12	5	130	79	34
Tarrant, TX . . . . .	554	554	166	10	8	145	52	51	11	389	241	219	7	-	78	3	-	53	70	62
Allegheny, PA . . . . .	1,103	1,033	515	31	25	483	137	221	1	518	286	275	9	-	185	4	-	19	47	30
Oakland, CA . . . . .	725	665	396	7	6	261	17	103	128	269	168	163	1	-	55	6	10	3	46	32
Sacramento, CA . . . . .	1,793	1,634	864	17	14	824	502	80	23	770	331	180	118	95	282	11	145	-	158	88
Hennepin, MN . . . . .	1,122	1,122	431	27	3	391	242	56	14	691	351	348	-	-	264	-	46	186	76	48
Clark, NV . . . . .	1,696	1,532	316	28	11	236	-	4	52	1,216	545	192	231	72	521	14	56	247	150	108
Franklin, OH . . . . .	614	612	284	4	4	255	82	94	24	329	245	167	67	60	32	5	3	-	52	42
St Louis, MO . . . . .	492	463	56	12	12	41	-	5	3	407	336	70	260	222	27	2	-	-	44	31
Palm Beach, FL . . . . .	1,003	977	114	26	-	88	3	-	-	863	418	300	102	-	277	3	143	-	168	86
Erie, NY . . . . .	1,255	1,216	322	6	-	306	219	27	10	894	537	220	308	303	284	1	4	189	73	40
Milwaukee, WI . . . . .	1,113	952	429	44	11	377	132	114	7	523	193	148	44	44	300	23	-	202	30	10
Fairfax, VA . . . . .	2,570	2,128	371	55	29	308	27	14	8	1,757	1,389	1,112	176	102	271	3	184	-	97	83
Hillsborough, FL . . . . .	1,264	1,189	223	43	14	179	62	7	-	966	380	288	81	54	438	3	43	220	147	81
Westchester, NY . . . . .	1,645	1,640	416	13	-	385	239	60	18	1,223	666	436	228	221	502	19	16	351	55	40
Contra Costa, CA . . . . .	1,053	1,000	428	19	5	401	204	73	8	572	197	168	15	10	305	-	17	154	70	40
Pinellas, FL . . . . .	641	599	73	12	5	60	-	-	1	526	298	219	72	46	144	1	86	-	84	58

- Represents or rounds to zero. <sup>1</sup> Includes solid waste management.  
Source: U.S. Census Bureau, unpublished data.

### No. 533. County Governments—Expenditures and Debt for Largest Counties: 1996

[In millions of dollars (12,421 represents \$12,421,000,000). For fiscal year ending in year shown; see text, this section. See headnote, Table 532]

Counties ranked by 1996 population	General expenditure																			
	Total expenditure	Total direct expenditure	Total	Educa-tion	Hous-ing and com-munity devel-opment	Public welfare	Health	Hospitals	Police protection	Correc-tion	High-ways	Parks and recre-ation	Natural re-sources	Sewer-age and solid waste manage-ment	Govern-mental admin-istration	General public build-ings	Interest on general debt	Utility expend-iture	Employee retire-ment expend-iture	Debt out-stand-ing
Los Angeles, CA . . . . .	12,421	11,862	11,545	370	220	4,087	780	1,568	1,072	612	185	202	171	43	1,099	91	343	38	837	5,452
Cook, IL . . . . .	2,061	2,040	1,926	2	20	11	58	639	62	254	86	90	-	-	403	55	97	-	135	1,611
Harris, TX . . . . .	1,569	1,569	1,569	-	13	19	97	378	116	215	128	26	45	-	198	23	268	-	-	4,915
San Diego, CA . . . . .	2,331	2,316	2,223	83	50	879	269	-	99	155	31	12	7	79	376	4	64	10	99	650
Maricopa, AZ . . . . .	1,434	1,231	1,434	18	14	518	49	191	54	58	81	85	36	15	179	-	72	-	-	1,152
Orange, CA . . . . .	2,079	2,035	1,982	68	21	551	173	-	104	127	66	57	52	43	328	24	259	-	97	3,599
Wayne, MI . . . . .	1,310	1,250	1,239	-	8	94	263	38	21	103	92	6	110	100	131	8	63	-	71	1,007
Dade, FL . . . . .	4,390	4,387	3,961	-	209	51	24	697	311	202	77	100	19	469	228	2	320	429	-	5,713
Dallas, TX . . . . .	912	908	907	-	5	13	94	396	23	170	12	-	-	-	108	19	44	-	5	763
King, WA . . . . .	1,558	1,534	1,253	1	13	6	194	40	65	61	89	74	30	256	184	20	128	305	-	1,984
Santa Clara, CA . . . . .	1,760	1,696	1,760	93	5	507	158	222	37	182	55	21	2	16	247	41	52	-	-	816
San Bernardino, CA . . . . .	1,917	1,860	1,839	74	1	673	103	323	107	82	4	14	38	77	148	5	57	6	72	1,419
Broward, FL . . . . .	1,127	1,090	1,021	-	15	21	74	-	125	89	42	39	11	126	104	18	138	106	-	2,103
Middlesex, MA . . . . .	1,482	1,397	1,481	80	25	454	99	99	99	103	56	7	87	18	156	16	98	-	-	1,307
Riverside, CA . . . . .	109	109	64	-	-	-	-	14	-	37	-	-	-	-	5	3	-	-	45	5
Cuyahoga, OH . . . . .	1,096	1,084	1,096	-	10	216	191	319	15	61	28	-	-	11	128	2	80	-	-	1,344
Alameda, CA . . . . .	1,770	1,687	1,694	18	9	486	183	194	31	115	37	214	78	-	177	2	65	-	76	697
Suffolk, NY . . . . .	1,777	1,550	1,645	216	5	360	117	-	314	66	25	22	3	45	92	28	69	132	-	1,437
Bexar, TX . . . . .	613	571	612	-	1	44	34	256	16	58	12	1	5	-	58	5	106	-	1	1,200
Nassau, NY . . . . .	1,967	1,768	1,965	200	15	303	89	210	318	103	49	32	2	105	71	101	96	2	-	2,696
Tarrant, TX . . . . .	512	512	512	-	8	12	67	172	13	67	15	4	-	-	68	3	55	-	-	927
Allegheny, PA . . . . .	1,034	984	997	27	31	131	180	95	23	56	35	24	-	-	93	25	96	-	37	1,467
Oakland, MI . . . . .	643	631	616	-	6	2	132	7	28	52	84	9	56	85	81	22	20	16	11	336
Sacramento, CA . . . . .	1,748	1,720	1,672	44	95	580	106	-	60	92	95	21	19	189	169	1	113	8	69	2,208
Hennepin, MN . . . . .	1,059	1,055	1,059	-	5	165	184	273	39	67	45	-	4	53	97	22	23	-	-	685
Clark, NV . . . . .	1,600	1,587	1,438	-	11	44	21	264	159	70	194	112	38	27	108	43	142	162	-	2,761
Franklin, OH . . . . .	620	602	619	-	5	145	200	-	16	36	25	13	-	3	71	11	45	1	-	566
St Louis, MO . . . . .	496	337	487	-	12	-	32	-	44	50	51	28	-	2	39	13	24	-	10	324
Palm Beach, FL . . . . .	928	900	879	-	9	22	25	-	107	61	66	43	26	93	154	19	58	49	-	1,672
Erie, NY . . . . .	1,243	996	1,217	67	3	476	46	179	26	43	37	11	-	25	35	13	56	26	-	717
Milwaukee, WI . . . . .	1,060	1,060	898	-	5	210	30	256	15	80	20	97	-	-	78	2	29	101	61	572
Fairfax, VA . . . . .	2,351	2,320	2,102	1,039	47	113	72	-	94	28	31	35	10	182	55	23	123	135	114	2,406
Hillsborough, FL . . . . .	1,317	1,307	1,227	-	17	57	29	286	108	55	64	40	35	36	98	-	107	90	-	2,231
Westchester, NY . . . . .	1,754	1,554	1,725	60	-	443	76	353	16	99	44	33	1	113	59	30	82	28	-	735
Contra Costa, CA . . . . .	1,135	1,135	1,068	38	5	243	119	193	40	65	40	1	17	19	110	1	39	-	67	765
Pinellas, FL . . . . .	624	594	587	-	7	10	50	-	61	39	63	20	13	58	105	-	44	37	-	802

- Represents or rounds to zero.

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

## No. 534. Governmental Employment and Payrolls: 1980 to 1997

[Employees in thousands (16,213 represents 16,213,000), payroll in millions of dollars (19,935 represents \$19,935,000,000). For 1980 to 1995 as of October; 1997 as of March, 1996 data are not available. Covers 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	1989	1990	1991	1992	1993	1994	1995	1997
<b>EMPLOYEES (1,000)</b>										
<b>Total</b> . . . . .	<b>16,213</b>	<b>16,690</b>	<b>17,879</b>	<b>18,369</b>	<b>18,554</b>	<b>18,745</b>	<b>18,823</b>	<b>19,420</b>	<b>19,521</b>	<b>19,540</b>
Federal (civilian) . . . . .	2,898	3,021	3,114	3,105	3,103	3,047	2,999	2,952	2,895	2,807
State and local . . . . .	13,315	13,669	14,765	15,263	15,452	15,698	15,824	16,468	16,626	16,733
Percent of total . . . . .	82	82	83	83	83	84	84	85	85	86
State . . . . .	3,753	3,984	4,365	4,503	4,521	4,595	4,673	4,694	4,719	4,733
Local . . . . .	9,562	9,685	10,400	10,760	10,930	11,103	11,151	11,775	11,906	12,000
Counties . . . . .	1,853	1,891	2,085	2,167	2,196	2,253	2,270	(NA)	(NA)	(NA)
Municipalities . . . . .	2,561	2,467	2,569	2,642	2,662	2,665	2,644	(NA)	(NA)	(NA)
School districts . . . . .	4,270	4,416	4,774	4,950	5,045	5,134	(NA)	(NA)	(NA)	(NA)
Townships . . . . .	394	392	405	418	415	424	(NA)	(NA)	(NA)	(NA)
Special districts . . . . .	484	519	568	585	612	627	(NA)	(NA)	(NA)	(NA)
<b>OCTOBER PAYROLLS (mil. dol.)</b>										
<b>Total</b> . . . . .	<b>19,935</b>	<b>28,945</b>	<b>36,763</b>	<b>39,228</b>	<b>41,237</b>	<b>43,120</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>49,156</b>
Federal (civilian) <sup>1</sup> . . . . .	5,205	7,580	8,636	8,999	9,687	9,937	(NA)	(NA)	(NA)	9,744
State and local . . . . .	14,730	21,365	28,127	30,229	31,551	33,183	34,540	36,545	37,714	39,412
Percent of total . . . . .	74	74	77	77	77	77	(NA)	(NA)	(NA)	80
State . . . . .	4,285	6,329	8,443	9,083	9,437	9,828	10,288	10,666	10,927	11,413
Local . . . . .	10,445	15,036	19,684	21,146	22,113	23,355	24,252	25,878	26,787	27,999
Counties . . . . .	1,936	2,819	3,855	4,192	4,404	4,698	4,839	(NA)	(NA)	(NA)
Municipalities . . . . .	2,951	4,191	5,274	5,564	5,784	6,207	6,328	(NA)	(NA)	(NA)
School districts . . . . .	4,683	6,746	8,852	9,551	9,975	10,394	(NA)	(NA)	(NA)	(NA)
Townships . . . . .	330	446	599	642	664	685	(NA)	(NA)	(NA)	(NA)
Special districts . . . . .	546	834	1,104	1,197	1,287	1,370	(NA)	(NA)	(NA)	(NA)

NA Not available. <sup>1</sup> Includes employees outside the United States.

Source: U.S. Census Bureau, *Historical Statistics on Governmental Finances and Employment, and Public Employment*, series GE, No. 1, annual; <<http://www.census.gov/govs/www/apes.html>> (accessed 12 July 1999).

## No. 535. All Governments—Employment and Payroll, by Function: 1997

[Employees in thousands (19,540 represents 19,540,000), payroll in millions of dollars (49,406 represents \$49,406,000,000). As of March 1997. Covers full-time and part-time employees. Local government data are estimates subject to sampling variation; see Appendix III and source]

Function	Employees (1,000)					October payrolls (mil. dol.)				
	Total	Federal (civilian) <sup>1</sup>	State and local			Total	Federal (civilian) <sup>1</sup>	State and local		
			Total	State	Local			Total	State	Local
<b>Total</b> . . . . .	<b>19,540</b>	<b>2,807</b>	<b>16,733</b>	<b>4,733</b>	<b>12,000</b>	<b>49,406</b>	<b>9,994</b>	<b>39,412</b>	<b>11,413</b>	<b>27,999</b>
National defense <sup>2</sup> . . . . .	777	777	(X)	(X)	(X)	2,689	2,689	(X)	(X)	(X)
Postal Service . . . . .	854	854	(X)	(X)	(X)	2,768	2,768	(X)	(X)	(X)
Space research and technology . . . . .	20	20	(X)	(X)	(X)	105	105	(X)	(X)	(X)
Elem and secondary educ . . . . .	6,408	(X)	6,408	50	6,358	14,713	(X)	14,713	119	14,594
Higher education . . . . .	2,451	(X)	2,451	1,965	486	4,800	(X)	4,800	3,994	806
Other education . . . . .	111	11	99	99	-	304	45	259	259	-
Health . . . . .	548	136	412	170	243	1,508	493	1,015	461	554
Hospitals . . . . .	1,223	163	1,060	495	565	3,085	481	2,603	1,239	1,364
Public welfare . . . . .	507	9	498	225	273	1,212	40	1,172	561	612
Social insurance administration . . . . .	165	69	96	96	(X)	522	263	259	259	(X)
Police protection . . . . .	951	95	856	94	762	3,064	419	2,645	307	2,338
Fire protection . . . . .	356	(X)	356	(X)	356	990	(X)	990	(X)	990
Correction . . . . .	708	30	679	458	220	1,776	(NA)	1,776	1,183	592
Streets & highways . . . . .	552	4	548	252	297	1,396	(NA)	1,396	677	719
Air transportation . . . . .	86	48	38	3	35	385	273	111	9	103
Water transport/Terminals . . . . .	28	15	13	5	8	81	41	40	14	26
Solid waste management . . . . .	115	(X)	115	1	113	272	(X)	272	6	266
Sewerage . . . . .	129	(X)	129	1	128	353	(X)	353	4	349
Parks & recreation . . . . .	354	24	330	40	291	572	78	495	75	420
Natural resources . . . . .	397	191	206	165	40	1,227	732	496	409	86
Housing & community dev. . . . .	141	18	123	-	123	368	76	292	-	292
Water supply . . . . .	164	-	164	1	163	436	-	436	3	433
Electric power . . . . .	80	-	80	6	74	302	-	302	28	274
Gas supply . . . . .	10	-	10	-	10	26	-	26	-	26
Transit . . . . .	197	(X)	197	19	178	676	(X)	676	79	597
Libraries . . . . .	160	4	156	1	155	252	19	234	1	232
State liquor stores . . . . .	9	(X)	9	9	(X)	16	(X)	16	16	(X)
Financial administration . . . . .	533	139	394	172	221	1,446	479	968	464	504
Other government administration . . . . .	406	22	384	60	323	779	85	694	157	537
Judicial and legal . . . . .	419	53	366	139	228	1,305	235	1,071	467	604
Other & unallocable . . . . .	680	124	555	206	349	1,853	550	1,303	622	681

- Represents or rounds to zero. NA Not available. X Not applicable. <sup>1</sup> Includes employees outside the United States.

<sup>2</sup> Includes international relations.

Source: U.S. Bureau of the Census; <<http://www.census.gov/pub/govs/www/apes.html>> (accessed 12 July 1999).



## No. 536. State and Local Government—Employer Costs Per Hour Worked: 1998

[In dollars. As of March. Based on a sample; see source for details. For additional data, see Table 707]

Item	Total compensation	Wages and salaries	Benefits						Other <sup>1</sup>
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	
<b>Total workers . . . . .</b>	<b>27.28</b>	<b>19.19</b>	<b>8.10</b>	<b>2.11</b>	<b>0.23</b>	<b>2.15</b>	<b>1.94</b>	<b>1.63</b>	<b>0.04</b>
Occupational group:									
White-collar occupations . . . . .	30.34	21.89	8.45	2.19	0.14	2.27	2.07	1.74	0.04
Professional specialty and technical . . . . .	35.76	26.54	9.22	2.15	0.16	2.41	2.45	2.00	0.06
Teachers . . . . .	39.88	30.13	9.75	2.01	0.07	2.62	2.84	2.14	0.08
Executive, admin., & managerial . . . . .	34.50	24.01	10.49	3.47	0.17	2.33	2.47	2.03	(Z)
Admin. support including clerical . . . . .	17.48	11.60	5.88	1.59	0.09	1.98	1.10	1.10	0.02
Blue-collar occupations . . . . .	22.08	14.38	7.70	2.09	0.39	2.06	1.58	1.56	0.03
Service occupations . . . . .	20.10	12.97	7.13	1.85	0.45	1.79	1.73	1.27	0.03
Industry group:									
Services . . . . .	28.62	20.80	7.82	1.91	0.15	2.17	1.90	1.64	0.05
Health services . . . . .	22.20	14.95	7.25	2.26	0.57	1.72	1.10	1.57	0.03
Hospitals . . . . .	22.81	15.43	7.38	2.35	0.55	1.70	1.14	1.61	0.03
Educational services . . . . .	29.97	22.03	7.93	1.84	0.09	2.23	2.06	1.67	0.05
Elementary and secondary education . . . . .	29.57	21.88	7.68	1.67	0.06	2.34	1.94	1.61	0.06
Higher education . . . . .	31.53	22.86	8.66	2.31	0.17	1.94	2.39	1.85	(Z)
Public administration . . . . .	24.73	16.24	8.49	2.46	0.34	2.05	2.10	1.52	0.03

Z Cost per hour worked is less than 1 cent. <sup>1</sup> Includes severance pay and supplemental unemployment benefits.

Source: U.S. Bureau of Labor Statistics, *News, Employer Costs for Employee Compensation-March 1998*, USDL 98-285.

## No. 537. State and Local Government—Full-Time Employment and Salary, by Sex and Race/Ethnic Group: 1973 to 1997

[As of June 30. (3,809 represents 3,809,000). Excludes school systems and educational institutions. Based on reports from state governments (44 in 1973; 48 in 1975, 1976, and 1979; 47 in 1977 and 1983; 45 in 1978; 42 in 1980; 49 in 1981 and 1984 through 1987; and 50 in 1989 through 1991) and a sample of county, municipal, township, and special district jurisdictions employing 15 or more nonselected, nonappointed full-time employees. Data for 1993 only for state and local governments with 100 or more employees. Data for 1974, 1982, 1988, 1992, and 1994 not available. For definition of median, see Guide to Tabular Presentation]

Year and occupation	Employment (1,000)						Median annual salary (\$1,000)						
	Total		Minority				Total		Minority				
			Male	Female	White <sup>1</sup>	Hispanic <sup>3</sup>			Male	Female	White <sup>1</sup>	Hispanic <sup>3</sup>	
1973 . . . . .	3,809	2,486	1,322	3,115	693	523	125	9.6	7.0	8.8	7.5	7.4	7.4
1975 . . . . .	3,899	2,436	1,464	3,102	797	602	147	11.3	8.2	10.2	8.8	8.6	8.9
1976 . . . . .	4,369	2,724	1,645	3,490	880	664	165	11.8	8.6	10.7	9.2	9.1	9.4
1977 . . . . .	4,415	2,737	1,678	3,480	935	705	175	12.4	9.1	11.3	9.7	9.5	9.9
1978 . . . . .	4,447	2,711	1,736	3,481	966	723	181	13.3	9.7	12.0	10.4	10.1	10.7
1979 . . . . .	4,576	2,761	1,816	3,568	1,008	751	192	14.1	10.4	12.8	10.9	10.6	11.4
1980 . . . . .	3,987	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
1981 . . . . .	4,665	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983 . . . . .	4,492	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984 . . . . .	4,580	2,700	1,880	3,458	1,121	799	233	21.4	16.2	19.6	17.4	16.5	18.4
1985 . . . . .	4,742	2,789	1,952	3,563	1,179	835	248	22.3	17.3	20.6	18.4	17.5	19.2
1986 . . . . .	4,779	2,797	1,982	3,549	1,230	865	259	23.4	18.1	21.5	19.6	18.7	20.2
1987 . . . . .	4,849	2,818	2,031	3,600	1,249	872	268	24.2	18.9	22.4	20.9	19.3	21.1
1989 . . . . .	5,257	3,030	2,227	3,863	1,394	961	308	26.1	20.6	24.1	22.1	20.7	22.7
1990 . . . . .	5,374	3,071	2,302	3,918	1,456	994	327	27.3	21.8	25.2	23.3	22.0	23.8
1991 . . . . .	5,459	3,110	2,349	3,965	1,494	1,011	340	28.4	22.7	26.4	23.8	22.7	24.5
1993 . . . . .	5,024	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
<b>1995, total . . . . .</b>	<b>5,315</b>	<b>2,960</b>	<b>2,355</b>	<b>3,781</b>	<b>1,534</b>	<b>993</b>	<b>379</b>	<b>33.5</b>	<b>27.0</b>	<b>31.4</b>	<b>26.3</b>	<b>26.8</b>	<b>28.6</b>
Officials/administrators . . . . .	299	201	98	250	48	31	12	52.7	45.2	50.6	44.9	47.7	49.0
Professionals . . . . .	1,313	624	689	999	314	183	68	41.4	36.1	38.9	35.8	35.0	36.3
Technicians . . . . .	481	280	202	359	122	71	34	33.3	27.4	31.1	29.6	27.8	29.2
Protective service . . . . .	931	788	142	687	244	160	69	34.1	28.9	33.7	32.3	30.5	35.5
Paraprofessionals . . . . .	380	105	275	231	149	114	26	23.8	21.9	23.1	22.3	21.0	22.2
Admin. support . . . . .	926	123	803	627	299	187	82	24.6	22.9	23.0	23.1	23.0	23.0
Skilled craft . . . . .	408	389	19	306	102	62	30	31.1	25.6	30.8	30.7	30.3	31.1
Service/maintenance . . . . .	578	450	128	321	258	186	59	25.0	19.9	24.1	25.6	22.9	24.5
<b>1997, total . . . . .</b>	<b>5,205</b>	<b>2,898</b>	<b>2,307</b>	<b>3,676</b>	<b>1,529</b>	<b>973</b>	<b>392</b>	<b>34.6</b>	<b>27.9</b>	<b>32.2</b>	<b>30.2</b>	<b>27.4</b>	<b>29.5</b>
Officials/administrators . . . . .	296	197	99	247	49	31	12	54.8	47.2	52.5	50.7	49.7	50.7
Professionals . . . . .	1,291	605	686	974	317	183	71	42.3	36.6	39.1	37.3	35.5	37.0
Technicians . . . . .	456	265	191	338	118	68	33	34.4	27.8	31.7	29.7	28.4	28.7
Protective service . . . . .	969	813	156	704	265	171	77	35.0	29.2	34.6	32.2	30.5	36.5
Paraprofessionals . . . . .	369	100	269	221	148	111	27	25.1	22.6	24.1	22.8	21.1	23.0
Admin. support . . . . .	882	117	765	590	292	179	83	25.3	23.5	23.7	23.6	23.4	23.5
Skilled craft . . . . .	406	385	21	302	104	62	31	31.9	26.4	31.5	31.2	31.0	32.2
Service/maintenance . . . . .	536	416	120	299	237	168	56	25.7	19.9	24.9	23.9	22.8	24.4

<sup>1</sup> Non-Hispanic. <sup>2</sup> Includes other minority groups not shown separately. <sup>3</sup> Persons of Hispanic origin may be of any race.

Source: U.S. Equal Employment Opportunity Commission, *State and Local Government Information Report*, biennially.

## No. 538. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1997

[In thousands (1,484.1 represents 1,484,100) for March. 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
	Total	Local	State	Local	State	Local						
<b>United States . . . . .</b>	<b>1,484.1</b>	<b>5,766.4</b>	<b>40.7</b>	<b>5,480.2</b>	<b>1,352.2</b>	<b>286.2</b>	<b>220.9</b>	<b>254.1</b>	<b>162.6</b>	<b>214.8</b>	<b>468.7</b>	<b>515.7</b>
Alabama . . . . .	34.8	92.0	-	92.0	31.4	-	4.0	1.2	7.0	4.4	11.7	22.9
Alaska . . . . .	7.7	13.3	2.9	13.3	4.2	-	1.9	0.2	0.6	0.4	0.3	0.4
Arizona . . . . .	26.1	96.4	-	86.7	23.4	9.7	5.9	1.6	2.1	2.5	0.7	3.4
Arkansas . . . . .	18.2	58.1	-	58.1	15.5	-	3.7	0.3	4.6	0.2	4.9	4.3
California . . . . .	119.2	616.8	-	546.9	114.5	69.9	3.7	49.0	11.2	34.2	31.9	63.6
Colorado . . . . .	34.6	80.0	-	78.7	33.2	1.3	1.5	4.9	1.1	2.3	4.0	8.1
Connecticut . . . . .	16.4	69.3	-	69.3	13.5	-	4.8	1.8	2.0	1.5	10.7	-
Delaware . . . . .	7.1	13.5	-	13.5	6.8	-	1.4	-	1.7	0.2	2.3	-
District of Columbia . . . . .	(X)	11.5	(X)	10.7	(X)	0.7	(X)	1.2	(X)	1.4	(X)	4.0
Florida . . . . .	45.8	287.0	-	265.8	43.8	21.2	9.1	5.3	14.3	5.6	17.0	31.6
Georgia . . . . .	41.4	177.2	-	176.4	35.9	0.8	7.6	0.6	4.8	11.9	12.9	39.5
Hawaii . . . . .	29.8	-	22.9	-	6.8	-	1.1	0.1	2.8	0.2	3.3	-
Idaho . . . . .	9.1	28.1	-	27.2	8.6	0.9	1.9	0.2	1.3	0.7	0.9	4.7
Illinois . . . . .	55.8	251.7	-	231.0	52.8	20.6	13.3	6.3	3.1	7.1	15.2	15.0
Indiana . . . . .	48.8	126.4	-	126.4	47.7	-	5.1	1.5	1.7	2.9	5.8	22.8
Iowa . . . . .	27.5	71.2	-	65.4	26.3	5.7	3.2	1.4	0.3	2.1	7.8	8.3
Kansas . . . . .	18.5	73.0	-	67.1	17.8	5.9	1.7	0.8	0.9	3.1	5.6	6.2
Kentucky . . . . .	29.5	92.4	-	92.4	25.4	-	4.7	0.7	1.9	3.9	5.2	4.4
Louisiana . . . . .	31.7	101.1	-	100.7	27.9	0.3	6.0	0.5	5.8	1.1	21.1	12.6
Maine . . . . .	6.4	31.9	0.1	31.9	5.4	-	2.3	0.5	1.2	0.2	0.5	0.7
Maryland . . . . .	19.8	104.6	-	96.0	17.8	8.5	7.3	2.4	5.9	3.6	6.1	-
Massachusetts . . . . .	22.5	125.7	-	125.6	21.8	0.2	7.4	2.0	5.4	2.5	17.8	5.5
Michigan . . . . .	63.9	208.5	-	196.2	63.3	12.3	13.5	2.2	2.1	9.2	14.4	7.7
Minnesota . . . . .	39.1	106.5	-	106.5	37.5	-	2.3	10.5	2.1	3.6	4.7	10.5
Mississippi . . . . .	17.0	69.3	-	62.8	15.3	6.6	3.2	0.5	3.3	0.2	9.4	17.7
Missouri . . . . .	29.6	122.1	-	117.1	27.5	5.0	7.5	2.5	4.3	4.1	13.6	8.1
Montana . . . . .	7.4	20.8	-	20.7	6.6	0.1	1.5	0.5	0.4	0.7	1.3	0.8
Nebraska . . . . .	10.7	42.4	-	39.7	10.1	2.7	2.8	0.8	0.8	0.4	4.6	4.2
Nevada . . . . .	7.3	28.4	-	28.4	7.2	-	1.1	0.4	0.7	0.4	1.8	4.4
New Hampshire . . . . .	5.5	24.7	-	24.7	5.2	-	1.3	2.1	0.9	0.2	0.9	0.3
New Jersey . . . . .	44.9	173.3	14.4	162.1	26.9	11.2	5.4	11.1	2.7	3.7	16.5	5.2
New Mexico . . . . .	16.1	44.0	-	41.4	15.2	2.6	1.4	0.4	2.7	0.3	5.4	2.9
New York . . . . .	50.0	412.8	-	390.3	45.2	22.5	7.2	51.9	8.8	17.2	50.0	52.0
North Carolina . . . . .	45.5	172.6	-	159.0	42.6	13.6	1.4	13.2	2.3	14.8	15.8	17.7
North Dakota . . . . .	7.0	13.3	-	13.3	6.6	-	0.3	0.8	1.2	0.3	1.2	-
Ohio . . . . .	66.8	215.4	-	210.1	64.5	5.3	2.2	24.5	3.8	16.4	16.0	12.7
Oklahoma . . . . .	27.0	80.9	-	80.9	24.8	-	5.8	0.4	4.1	1.1	5.8	9.3
Oregon . . . . .	16.3	69.3	-	60.8	15.2	8.5	4.8	0.8	1.6	3.7	7.0	2.7
Pennsylvania . . . . .	52.1	208.2	-	201.1	49.2	7.1	12.1	20.1	1.6	5.1	15.6	-
Rhode Island . . . . .	7.2	19.1	0.4	19.1	6.2	-	1.9	0.1	1.3	0.1	1.3	-
South Carolina . . . . .	27.2	82.6	-	82.6	24.3	-	5.0	0.3	8.0	1.9	9.6	19.9
South Dakota . . . . .	5.3	17.3	-	17.0	4.9	0.2	0.9	0.3	0.5	0.2	1.0	0.5
Tennessee . . . . .	36.2	102.3	-	102.3	34.3	-	4.5	3.5	2.9	3.3	10.5	13.2
Texas . . . . .	85.7	539.5	-	509.0	80.9	30.5	21.9	3.6	1.4	18.1	40.7	44.1
Utah . . . . .	23.6	40.2	-	40.2	22.6	-	3.1	0.4	1.5	1.2	4.9	0.8
Vermont . . . . .	4.7	13.6	-	13.6	4.4	-	1.1	-	0.5	-	0.2	-
Virginia . . . . .	42.4	155.4	-	154.1	39.6	1.3	2.0	7.0	5.1	5.3	13.1	2.8
Washington . . . . .	49.6	88.4	-	88.4	48.9	-	7.6	1.0	6.5	3.9	7.5	10.0
West Virginia . . . . .	13.3	40.7	-	40.7	11.9	-	0.1	-	0.7	1.4	1.9	3.5
Wisconsin . . . . .	28.8	117.0	-	107.9	27.6	9.0	1.1	12.8	1.9	5.8	7.6	3.0
Wyoming . . . . .	3.3	16.4	-	14.7	3.2	1.7	0.6	-	0.5	0.2	0.9	4.1

See footnote at end of table.

**No. 538. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1997—Continued**

[In thousands, for March. 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
<b>United States . . . .</b>	<b>247.7</b>	<b>282.9</b>	<b>92.2</b>	<b>706.2</b>	<b>(X)</b>	<b>277.2</b>	<b>435.7</b>	<b>212.9</b>	<b>34.3</b>	<b>195.5</b>	<b>356.5</b>	<b>598.1</b>
Alabama . . . . .	4.0	7.0	1.2	10.6	(X)	4.8	4.2	2.6	0.8	3.3	5.8	7.2
Alaska . . . . .	2.7	0.7	0.4	1.2	(X)	0.6	1.3	-	0.1	0.5	2.7	1.7
Arizona . . . . .	3.0	4.1	1.7	13.0	(X)	4.6	8.2	3.9	0.4	3.6	5.6	13.8
Arkansas . . . . .	3.6	3.5	0.9	5.7	(X)	2.2	3.6	1.4	0.8	0.8	2.9	5.6
California . . . . .	16.4	20.9	12.3	80.3	(X)	29.8	44.2	28.5	2.9	30.5	23.7	80.3
Colorado . . . . .	3.1	4.9	1.1	10.3	(X)	4.2	4.6	3.0	0.2	5.7	5.5	9.5
Connecticut . . . . .	3.9	3.6	1.7	8.1	(X)	4.4	8.1	-	0.4	2.1	7.1	4.5
Delaware . . . . .	1.5	0.4	0.8	1.3	(X)	0.3	2.0	-	0.2	0.3	2.3	0.9
District of Columbia . . . . .	(X)	0.5	(X)	4.3	(X)	1.6	(X)	3.7	(X)	0.6	(X)	3.1
Florida . . . . .	11.6	13.5	4.0	46.4	(X)	18.6	37.7	13.6	1.1	15.1	24.4	35.5
Georgia . . . . .	5.9	7.8	2.2	19.6	(X)	8.7	17.2	6.2	2.7	4.4	5.3	16.5
Hawaii . . . . .	0.8	1.0	-	3.4	(X)	1.7	2.2	-	0.2	1.9	4.0	2.2
Idaho . . . . .	1.7	1.5	0.4	2.5	(X)	1.0	1.6	0.8	0.2	0.6	1.8	2.8
Illinois . . . . .	8.0	11.3	4.1	39.3	(X)	15.2	14.4	8.9	0.7	14.9	11.6	29.9
Indiana . . . . .	4.3	6.3	2.0	12.5	(X)	6.3	6.2	4.0	0.1	3.1	5.1	14.8
Iowa . . . . .	3.0	5.3	1.0	5.6	(X)	1.7	2.4	0.9	0.1	1.6	4.5	5.2
Kansas . . . . .	3.8	5.1	1.0	6.9	(X)	2.5	3.5	1.8	0.5	1.9	4.8	6.7
Kentucky . . . . .	5.6	2.9	1.8	6.5	(X)	3.0	5.1	2.1	1.5	1.2	8.3	5.2
Louisiana . . . . .	5.8	4.8	1.1	11.8	(X)	4.3	6.8	4.3	1.2	3.2	5.9	10.1
Maine . . . . .	2.8	1.7	0.4	2.4	(X)	1.4	1.2	0.6	0.1	0.6	2.1	2.3
Maryland . . . . .	4.7	4.9	2.3	14.0	(X)	5.9	10.8	2.5	0.6	6.1	9.1	7.9
Massachusetts . . . . .	4.4	6.1	2.0	16.8	(X)	12.4	6.1	5.3	1.1	2.0	12.9	8.8
Michigan . . . . .	3.4	9.0	3.0	21.2	(X)	7.9	16.7	4.9	0.4	5.1	7.1	23.4
Minnesota . . . . .	5.0	6.9	0.9	9.4	(X)	2.2	3.5	3.9	0.5	4.1	5.9	12.1
Mississippi . . . . .	3.3	5.6	1.0	7.1	(X)	3.2	4.1	1.3	0.4	0.9	2.1	7.1
Missouri . . . . .	6.5	7.0	2.3	14.4	(X)	5.7	9.0	2.5	0.6	3.5	7.2	10.5
Montana . . . . .	1.8	1.3	0.4	1.8	(X)	0.6	0.8	0.5	0.1	0.4	1.5	2.2
Nebraska . . . . .	2.3	2.9	0.7	3.5	(X)	1.2	2.0	1.0	0.3	1.3	1.8	4.1
Nevada . . . . .	1.5	1.4	0.6	4.5	(X)	1.9	3.0	1.4	0.2	2.2	2.4	5.3
New Hampshire . . . . .	1.9	1.5	0.4	2.8	(X)	1.4	1.1	0.5	0.3	0.3	1.7	1.7
New Jersey . . . . .	7.7	10.3	3.6	27.8	(X)	6.8	8.4	6.2	2.0	5.0	19.2	18.9
New Mexico . . . . .	2.4	1.7	0.6	4.6	(X)	1.7	4.0	1.4	0.7	1.6	3.9	4.3
New York . . . . .	14.1	26.7	5.4	74.7	(X)	23.7	34.2	25.9	2.5	10.2	40.0	40.3
North Carolina . . . . .	12.3	3.5	3.3	17.4	(X)	5.8	19.2	4.1	0.8	4.0	10.3	10.4
North Dakota . . . . .	0.9	1.0	0.2	1.2	(X)	0.3	0.4	0.2	0.1	0.7	1.3	1.4
Ohio . . . . .	7.9	12.9	2.4	27.4	(X)	14.2	16.3	7.7	0.7	7.6	11.9	31.4
Oklahoma . . . . .	4.2	5.2	1.7	8.2	(X)	4.0	10.6	1.0	1.8	2.1	5.2	6.0
Oregon . . . . .	3.4	4.3	1.4	6.3	(X)	3.7	3.5	3.0	0.3	2.4	8.0	6.3
Pennsylvania . . . . .	13.8	10.5	6.5	24.5	(X)	6.0	13.8	11.3	1.3	3.8	13.7	30.2
Rhode Island . . . . .	0.9	0.9	0.3	2.6	(X)	2.3	1.6	0.0	0.1	0.3	2.5	1.4
South Carolina . . . . .	5.0	2.4	2.2	8.7	(X)	3.2	8.4	2.1	0.6	2.1	4.3	7.4
South Dakota . . . . .	1.3	1.5	0.3	1.4	(X)	0.4	0.8	0.4	0.1	0.4	1.2	1.7
Tennessee . . . . .	4.8	6.8	1.8	13.5	(X)	6.0	7.3	4.6	1.1	3.9	5.1	10.1
Texas . . . . .	14.0	17.9	3.5	52.7	(X)	18.7	43.0	20.6	1.0	13.1	17.0	38.4
Utah . . . . .	1.8	1.5	0.7	4.1	(X)	1.5	2.6	0.8	0.3	1.8	3.2	3.8
Vermont . . . . .	1.1	0.9	0.5	0.8	(X)	0.3	0.9	-	0.1	0.2	1.3	0.9
Virginia . . . . .	9.8	4.1	2.4	15.0	(X)	7.1	13.2	6.5	0.7	6.1	7.8	14.3
Washington . . . . .	6.4	6.7	1.9	10.7	(X)	6.7	7.1	3.8	0.5	4.2	5.7	14.6
West Virginia . . . . .	5.9	0.9	0.9	2.6	(X)	0.9	1.0	0.4	0.6	0.8	2.8	3.3
Wisconsin . . . . .	1.9	9.0	0.9	13.6	(X)	4.3	7.2	2.8	0.2	2.8	6.0	10.9
Wyoming . . . . .	1.9	0.7	0.2	1.4	(X)	0.3	0.7	0.3	0.1	0.5	0.9	1.4

- Represents or rounds to zero. X Not applicable.

Source: U.S. Census Bureau, <<http://www.census.gov/ftp/pub/govs/www/apes/97html>>; (accessed July 99).

## No. 539. State and Local Government Employment and Average Earnings, by State: 1990 and 1997

[In thousands (3,840 represents 3,840,000), except as noted. For March]

State	Full-time equivalent employment (1,000)				Full-time equivalent employment per 10,000 population <sup>2</sup>				Average March earnings <sup>3</sup> (dol.)			
	State		Local <sup>1</sup>		State		Local <sup>1</sup>		State		Local <sup>1</sup>	
	1990	1997	1990	1997	1990	1997	1990	1997	1990	1997	1990	1997
<b>United States . . .</b>	<b>3,840</b>	<b>3,987</b>	<b>9,239</b>	<b>10,227</b>	<b>154</b>	<b>149</b>	<b>371</b>	<b>382</b>	<b>2,472</b>	<b>3,292</b>	<b>2,364</b>	<b>3,058</b>
Alabama . . . . .	79	81	148	175	196	188	367	406	2,196	2,740	1,749	2,214
Alaska . . . . .	22	22	21	23	401	367	385	379	3,543	3,938	3,491	4,012
Arizona . . . . .	50	61	136	165	137	134	370	363	2,334	2,926	2,540	2,952
Arkansas . . . . .	43	49	78	91	182	192	330	360	1,922	2,593	1,545	2,055
California . . . . .	325	335	1,091	1,194	109	104	367	371	3,209	4,336	3,073	3,988
Colorado . . . . .	54	59	130	153	165	153	395	393	2,765	4,752	2,292	2,968
Connecticut . . . . .	58	60	98	104	178	183	299	319	3,018	3,733	2,854	3,815
Delaware . . . . .	21	22	17	19	314	298	250	257	2,245	3,073	2,458	2,963
District of Columbia . . . . .	(X)	(X)	57	46	(X)	(X)	939	873	(X)	(X)	3,024	3,956
Florida . . . . .	160	187	497	544	123	128	384	370	2,095	2,920	2,247	2,658
Georgia . . . . .	112	111	270	324	173	149	418	433	2,037	2,801	1,872	2,397
Hawaii . . . . .	49	52	13	14	445	434	120	120	2,317	2,890	2,536	3,270
Idaho . . . . .	19	23	37	46	186	186	372	381	2,100	2,676	1,772	2,510
Illinois . . . . .	145	141	416	460	127	118	364	384	2,520	3,476	2,463	3,305
Indiana . . . . .	89	87	196	221	161	148	354	376	2,496	3,105	2,036	2,697
Iowa . . . . .	57	56	107	113	207	196	387	395	2,936	4,092	2,024	2,736
Kansas . . . . .	50	44	104	118	200	171	421	455	2,077	3,025	1,979	2,533
Kentucky . . . . .	75	72	114	135	204	183	310	345	2,141	2,987	1,823	2,273
Louisiana . . . . .	85	94	155	170	200	217	368	390	2,047	2,796	1,713	2,086
Maine . . . . .	22	20	42	46	179	162	345	372	2,352	2,927	1,978	2,628
Maryland . . . . .	89	80	159	172	186	157	333	337	2,609	3,421	2,776	3,457
Massachusetts . . . . .	93	90	196	214	155	147	325	350	2,541	3,468	2,554	3,286
Michigan . . . . .	144	138	316	333	155	141	340	340	2,858	4,161	2,646	3,632
Minnesota . . . . .	70	71	163	189	160	152	374	403	2,936	4,173	2,552	3,397
Mississippi . . . . .	47	51	105	122	183	188	407	448	1,824	2,503	1,543	1,952
Missouri . . . . .	74	89	171	202	145	164	334	373	1,965	2,532	2,052	2,505
Montana . . . . .	17	18	35	33	211	208	434	372	2,072	2,942	1,959	2,598
Nebraska . . . . .	29	30	68	75	186	179	430	455	2,075	2,551	2,089	2,691
Nevada . . . . .	19	23	42	57	160	137	348	337	2,502	3,433	2,574	3,496
New Hampshire . . . . .	16	17	33	39	145	145	301	331	2,352	2,919	2,215	2,986
New Jersey . . . . .	112	123	304	298	145	153	393	370	2,859	3,835	2,698	3,936
New Mexico . . . . .	40	41	57	70	262	238	379	406	2,100	2,632	1,783	2,256
New York . . . . .	285	250	866	860	158	138	482	474	2,997	3,748	2,795	3,710
North Carolina . . . . .	107	122	244	294	161	165	368	395	2,372	2,969	2,068	2,563
North Dakota . . . . .	15	15	20	21	234	240	314	331	2,057	2,860	2,138	2,914
Ohio . . . . .	139	140	385	421	128	125	355	376	2,510	3,452	2,236	2,998
Oklahoma . . . . .	65	72	116	129	208	217	369	390	1,975	2,238	1,761	2,207
Oregon . . . . .	52	54	100	118	184	166	353	364	2,302	3,460	2,322	3,345
Pennsylvania . . . . .	127	150	361	366	107	125	304	304	2,437	3,412	2,403	3,183
Rhode Island . . . . .	21	20	27	29	205	204	266	295	2,586	3,531	2,656	3,364
South Carolina . . . . .	79	78	116	144	227	205	333	380	1,956	2,535	1,848	2,422
South Dakota . . . . .	13	13	24	27	192	180	349	360	1,979	2,703	1,733	2,384
Tennessee . . . . .	79	82	175	194	163	152	358	362	2,055	2,772	1,883	2,327
Texas . . . . .	223	262	706	850	131	135	415	439	2,192	2,787	1,952	2,450
Utah . . . . .	37	45	51	64	216	219	294	309	2,000	2,828	2,092	2,889
Vermont . . . . .	13	12	18	18	233	211	312	303	2,302	2,724	2,090	2,742
Virginia . . . . .	117	106	221	253	188	157	356	376	2,267	3,023	2,248	2,813
Washington . . . . .	91	108	164	185	187	193	336	330	2,459	3,611	2,515	3,941
West Virginia . . . . .	34	32	59	60	188	178	326	330	1,919	2,559	1,862	2,392
Wisconsin . . . . .	67	65	183	202	136	124	375	388	2,503	3,908	2,372	3,311
Wyoming . . . . .	11	11	24	27	239	230	539	571	2,045	2,403	2,110	2,729

X Not applicable. <sup>1</sup> Estimates subject to sampling variation; see Appendix III and source. <sup>2</sup> Based on estimated resident population as of July 1. <sup>3</sup> For full-time employees.

Source: U.S. Census Bureau, 1990, *Public Employment*, Series GE, No. 1, annual; thereafter, <<http://www.census.gov/pub/govs/www/apes.html>>; (accessed 12 July 1999).

## No. 540. City Government Employment and Payroll—Largest Cities: 1990 and 1997

[1997 for March; prior years for October. In thousands (456.2 represents 456,200). See footnote 1, Table 530, for those areas representing city-county consolidated governments]

Cities ranked by 1996 population	Total employment (1,000)		Full-time equivalent employment <sup>1</sup>				Payroll (mil. dol.)		Average earnings for full-time employees (dol.)	
			Total (1,000)		Per 10,000 population <sup>1</sup>					
	1990	1997	1990	1997	1990	1997	1990	1997	1990	1997
New York, NY <sup>2 3</sup>	456.2	413.5	394.6	391.5	539	530	1,091.7	1,295.0	2,783	3,433
Los Angeles, CA	51.3	48.8	50.8	47.8	146	134	176.5	201.3	3,488	4,280
Chicago, IL	41.6	41.7	41.6	41.7	149	153	124.9	175.1	3,002	4,198
Houston, TX	19.6	23.1	19.6	22.9	120	131	40.4	57.7	2,061	2,504
Philadelphia, PA	32.4	29.9	31.9	29.0	201	196	89.1	95.3	2,843	3,305
San Diego, CA	10.4	11.4	9.8	10.6	88	91	28.8	39.5	3,019	3,819
Phoenix, AZ	11.9	12.3	11.4	12.0	116	103	31.7	42.2	2,876	3,585
San Antonio, TX	13.4	15.2	12.8	15.2	134	143	28.4	44.4	2,227	2,991
Dallas, TX	14.9	15.8	14.5	14.9	144	141	28.2	39.4	1,945	2,726
Detroit, MI	22.1	17.8	21.2	17.5	206	174	49.8	54.0	2,390	3,114
Honolulu, HI	9.9	10.0	9.2	9.3	110	107	23.7	30.4	2,600	3,305
San Jose, CA	5.9	6.8	4.9	6.2	62	74	16.0	28.8	3,453	4,882
Indianapolis, IN	12.8	11.5	12.5	11.2	171	151	23.1	29.5	1,910	2,688
San Francisco, CA	25.8	27.4	25.7	27.3	356	372	93.8	105.3	3,648	3,852
Jacksonville, FL	10.8	10.7	9.8	9.8	154	144	23.8	31.2	2,582	3,280
Baltimore, MD <sup>2</sup>	29.7	29.2	29.1	28.0	395	415	73.2	82.6	2,540	3,027
Columbus, OH	7.7	8.5	7.5	8.2	118	125	17.8	25.2	2,416	3,128
El Paso, TX <sup>2</sup>	4.9	5.7	4.8	5.6	94	94	9.5	13.6	1,973	2,440
Memphis, TN	21.7	23.1	21.1	21.8	341	366	47.6	57.6	2,287	2,664
Milwaukee, WI	9.0	8.5	8.6	8.1	137	138	20.6	28.4	2,431	3,527
Boston, MA <sup>2</sup>	20.9	23.2	20.9	22.2	363	397	49.8	72.1	2,391	3,311
Washington, DC <sup>2 3</sup>	49.6	39.4	47.9	38.5	789	708	138.7	133.2	2,930	3,493
Austin, TX	10.0	10.5	9.6	9.8	203	181	20.9	27.3	2,186	2,846
Seattle, WA	11.2	9.7	10.2	9.5	198	181	32.3	38.7	3,274	4,156
Nashville-Davidson, TN <sup>2</sup>	17.9	21.4	16.9	18.6	347	364	41.8	39.3	2,510	2,154
Cleveland, OH	8.9	9.5	8.2	9.0	163	180	20.6	27.3	2,521	3,075
Denver, CO	13.0	14.4	11.9	13.8	254	277	31.1	43.7	2,649	3,255
Portland, OR	4.8	5.9	4.5	5.2	97	107	14.6	20.1	3,305	3,982
Fort Worth, TX	5.5	6.1	5.2	5.5	117	114	11.1	13.7	2,171	2,615
New Orleans, LA	9.8	10.6	9.6	10.3	194	215	15.5	23.7	1,623	2,358
Oklahoma City, OK	4.8	5.1	4.5	4.8	101	101	10.5	14.8	2,430	3,269
Tucson, AZ	5.0	5.9	4.7	5.1	114	113	11.5	14.7	2,528	2,974
Charlotte, NC	5.0	4.8	4.8	4.7	115	106	11.5	13.5	2,399	2,922
Kansas City, MO	6.4	6.6	6.3	6.5	145	147	14.9	18.3	2,390	2,830
Virginia Beach, VA <sup>2</sup>	14.4	17.6	13.1	15.5	334	360	28.4	37.8	2,232	2,660
Long Beach, CA	5.7	5.8	5.4	5.1	126	121	17.7	17.4	3,413	3,578
Albuquerque, NM	6.9	8.4	6.2	6.5	161	154	12.2	16.1	2,040	2,521
Atlanta, GA	8.3	8.1	8.1	8.0	205	198	18.4	21.2	2,286	2,669
Fresno, CA	2.9	2.8	2.7	2.8	77	70	7.9	11.3	2,944	4,070
Tulsa, OK	4.4	4.5	4.2	4.3	115	114	10.5	12.2	2,555	2,850
Las Vegas, NV	1.9	2.4	2.0	2.3	77	62	4.9	9.1	2,563	3,933
Sacramento, CA	4.2	4.2	3.9	4.2	105	112	11.3	17.8	3,021	4,211
Baton Rouge, LA	6.0	6.8	5.0	6.1	132	164	11.0	14.9	2,255	2,533
Oakland, CA	4.6	5.1	4.1	4.0	111	110	15.3	19.0	3,948	4,807
Omaha, NE	2.9	3.5	2.7	3.2	79	88	7.9	10.3	3,051	3,576
Minneapolis, MN	6.4	9.0	5.7	5.7	154	158	15.2	18.8	2,815	3,405
Miami, FL	4.3	3.2	4.0	3.2	113	90	14.6	12.2	3,771	3,855
St. Louis, MO	7.8	8.3	7.4	7.9	186	225	17.0	22.0	2,363	2,805
Pittsburgh, PA	5.9	4.3	5.6	4.2	152	119	12.3	13.5	2,240	3,362
Cincinnati, OH	7.0	6.5	6.3	6.4	173	184	16.1	18.0	2,634	2,926
Colorado Springs, CO	5.9	6.8	5.3	6.4	188	184	13.3	19.9	2,618	3,202
Mesa, AZ	2.3	3.1	2.3	3.1	81	89	6.8	10.2	2,898	3,365
Wichita, KS	2.7	3.5	2.6	3.1	87	96	5.4	8.6	2,083	2,841
Toledo, OH <sup>2</sup>	3.0	3.1	3.0	3.1	91	97	8.6	10.0	2,847	3,241
Buffalo, NY	13.1	12.4	12.4	11.7	379	362	31.3	39.3	2,596	3,702
Santa Ana, CA	2.0	2.3	1.7	1.9	58	64	6.8	8.8	4,144	5,324
Arlington, TX	1.8	5.7	1.8	5.3	68	181	4.5	14.9	2,538	2,845
Anaheim, CA	3.7	3.1	2.6	2.5	99	86	8.6	10.4	3,728	4,807
Tampa, FL	4.3	4.2	4.2	4.1	151	145	10.5	12.1	2,505	2,969
Corpus Christi, TX	3.2	3.4	3.0	3.2	116	114	5.9	7.8	2,009	2,485
Newark, NJ	5.1	5.7	4.9	5.4	177	202	8.3	19.9	1,698	3,846
Louisville, KY	4.5	4.7	4.3	4.5	159	172	9.1	10.5	2,180	2,397
St. Paul, MN	3.6	3.6	3.4	3.3	124	127	10.5	11.9	3,265	3,741
Birmingham, AL	3.9	4.2	3.8	4.1	142	157	8.4	10.5	2,243	2,619
Riverside, CA	1.9	2.2	1.9	2.2	88	85	7.0	7.9	3,459	3,938
Aurora, CO	1.9	2.2	1.9	2.2	84	85	4.8	7.3	2,586	3,387
Anchorage, AK	8.8	9.2	7.9	7.8	351	312	28.4	30.8	3,706	4,082
Raleigh, NC	3.0	3.0	3.0	2.7	141	113	5.0	7.6	2,297	2,861
Lexington-Fayette, KY	3.0	3.4	3.0	3.4	133	141	6.0	7.0	1,929	2,084
St Petersburg, FL	3.0	2.9	3.0	2.8	125	119	7.0	8.3	2,412	2,966
Norfolk, VA	10.5	13.2	9.8	11.5	376	494	21.9	29.8	2,268	2,634
Stockton, CA	2.0	2.1	1.0	1.8	47	78	5.0	5.9	3,554	3,429
Jersey City, NJ	4.0	3.8	3.0	3.6	131	157	10.0	13.6	3,172	3,971
Rochester, NY	9.0	10.5	8.0	9.8	347	441	27.0	34.0	3,315	3,576
Akron, OH	6.0	3.2	5.0	3.1	224	142	11.0	9.0	2,255	2,934
Lincoln, NE	4.0	3.8	3.0	3.5	156	168	7.0	9.5	2,367	2,761

<sup>1</sup> 1990 based on enumerated resident population as of April 1, 1990. 1997 based on estimated resident population as of March 1, 1997. <sup>2</sup> Includes city-operated elementary and secondary schools. <sup>3</sup> Includes city-operated university or college.

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

## No. 541. County Government Employment and Payroll—Largest Counties: 1997

[For March. See text, this section. See headnote, Table 532]

Counties ranked by 1996 population	Full-time equivalent employment		Per 10,000 popula- tion <sup>1</sup>	Payroll (mil. dol.)	Avg. earn- ings, full- time em- ployees (dol.)	Counties ranked by 1996 population	Full-time equivalent employment		Per 10,000 popula- tion <sup>1</sup>	Payroll (mil. dol.)	Avg. earn- ings, full- time em- ployees (dol.)
	Total em- ploy- ment (1,000)	(1,000)					Total em- ploy- ment (1,000)	(1,000)			
Los Angeles, CA . . . . .	88.8	84.4	93	319.1	3,801	Hudson, NJ . . . . .	3.4	3.2	57	9.2	2,993
Cook, IL . . . . .	28.1	28.1	54	90.1	3,210	Delaware, PA . . . . .	3.1	3.1	56	5.9	1,912
Harris, TX . . . . .	19.2	18.9	61	50.5	2,680	Snohomish, WA . . . . .	2.1	2.1	38	7.2	3,491
San Diego, CA . . . . .	19.1	18.0	67	55.5	3,112	Cobb, GA . . . . .	4.5	4.1	76	12.0	3,008
Maricopa, AZ . . . . .	14.4	12.3	47	26.6	2,223	Kent, MI . . . . .	2.1	2.0	37	5.2	2,679
Orange, CA . . . . .	16.6	16.0	62	53.9	3,381	Summit, OH . . . . .	3.5	3.4	64	8.0	2,350
Wayne, MI . . . . .	6.6	6.5	30	20.6	3,199	Wake, NC . . . . .	16.1	13.9	261	34.0	2,414
Dade, FL . . . . .	36.5	35.6	169	118.6	3,414	San Joaquin, CA . . . . .	7.8	6.5	122	17.5	2,839
Dallas, TX . . . . .	12.4	12.2	61	31.2	2,553	Tulsa, OK . . . . .	1.6	1.5	27	2.9	2,028
King, WA . . . . .	14.2	12.5	77	43.0	3,470	Bernalillo, NM . . . . .	1.4	1.4	26	4.3	3,260
Santa Clara, CA . . . . .	15.6	13.6	85	54.4	4,063	Bristol, MA . . . . .	0.7	0.7	14	1.9	2,714
San Bernardino, CA . . . . .	15.7	14.9	93	48.1	3,271	Camden, NJ . . . . .	4.0	3.6	71	12.6	3,567
Broward, FL . . . . .	10.2	10.1	70	29.8	2,996	Union, NJ . . . . .	5.1	3.7	74	13.5	3,789
Middlesex, MA . . . . .	0.9	0.9	6	2.7	3,055	Jefferson, CO . . . . .	2.5	2.4	48	6.4	2,742
Riverside, CA . . . . .	13.5	12.9	92	44.7	3,522	Hidalgo, TX . . . . .	1.5	1.5	30	2.7	1,850
Cuyahoga, OH . . . . .	14.7	14.7	105	40.1	2,737	Ramsey, MN . . . . .	3.8	3.4	71	11.7	3,494
Alameda, CA . . . . .	11.2	10.2	75	39.7	3,858	Passaic, NJ . . . . .	3.9	3.6	75	13.0	3,743
Suffolk, NY . . . . .	13.7	12.5	93	50.1	4,076	Lake, IN . . . . .	1.9	1.8	38	3.8	2,091
Bexar, TX . . . . .	8.2	7.9	61	18.7	2,368	Gwinnett, GA . . . . .	3.5	3.3	69	8.7	2,667
Nassau, NY . . . . .	18.4	17.5	135	73.0	4,395	Ocean, NJ . . . . .	3.3	3.0	64	9.4	3,128
Tarrant, TX . . . . .	6.9	6.7	51	15.7	2,403	New Castle, DE . . . . .	2.0	1.6	33	4.8	3,281
Allegheny, PA . . . . .	7.4	7.2	56	16.7	2,344	El Paso, CO . . . . .	2.0	1.9	40	4.9	2,613
Oakland, MI . . . . .	5.9	4.8	42	15.5	3,478	Anne Arundel, MD . . . . .	13.8	12.5	268	43.8	3,698
Sacramento, CA . . . . .	12.1	12.0	107	42.2	3,521	Onondaga, NY . . . . .	6.2	5.5	119	14.6	2,750
Hennepin, MN . . . . .	12.3	10.3	97	35.2	3,421	Plymouth, MA . . . . .	0.7	0.7	15	2.1	3,161
Clark, NV . . . . .	13.5	12.3	117	44.8	3,724	Arapahoe, CO . . . . .	1.8	1.8	39	5.1	2,917
Franklin, OH . . . . .	6.6	6.3	62	20.7	3,378	Jefferson, LA . . . . .	9.8	9.1	200	22.7	2,538
St Louis, MO . . . . .	4.0	3.8	38	11.1	2,897	Brevard, FL . . . . .	3.5	3.3	72	7.4	2,302
Palm Beach, FL . . . . .	8.0	7.9	80	22.8	2,887	Lucas, OH . . . . .	3.8	3.8	83	9.4	2,549
Erie, NY . . . . .	13.4	11.2	117	33.3	3,107	Lancaster, PA . . . . .	2.3	2.1	46	4.5	2,243
Milwaukee, WI . . . . .	7.8	7.4	80	22.9	3,106	Morris, NJ . . . . .	4.4	3.5	78	9.7	2,967
Fairfax, VA . . . . .	32.7	31.1	346	96.5	3,200	Hampden, MA . . . . .	1.0	1.0	22	2.7	2,786
Hillsborough, FL . . . . .	13.5	12.7	142	31.5	2,526	Polk, FL . . . . .	3.8	3.6	83	8.8	2,447
Westchester, NY . . . . .	10.6	10.3	115	38.7	3,842	Douglas, NE . . . . .	2.1	1.9	44	4.8	2,698
Contra Costa, CA . . . . .	9.3	8.4	95	38.4	4,821	Genesee, MI . . . . .	1.8	1.8	41	6.3	3,693
Pinellas, FL . . . . .	5.5	5.4	62	14.3	2,673	Sedgwick, KS . . . . .	2.2	2.1	49	6.6	3,114
Shelby, TN . . . . .	11.3	11.2	129	28.2	2,530	Will, IL . . . . .	1.8	1.7	39	4.8	2,890
Du Page, IL . . . . .	3.2	3.0	35	9.1	3,120	Sonoma, CA . . . . .	5.3	4.8	113	18.5	4,101
Hamilton, OH . . . . .	5.8	5.6	66	14.8	2,637	Burlington, NJ . . . . .	3.7	3.4	82	9.0	2,813
Bergen, NJ . . . . .	7.1	6.1	72	21.0	3,521	Dane, WI . . . . .	2.3	2.0	48	6.3	3,254
Salt Lake, UT . . . . .	5.1	4.0	48	11.4	3,149	Stanislaus, CA . . . . .	4.8	4.5	109	14.9	3,475
Montgomery, MD . . . . .	37.5	30.1	367	108.0	3,898	Volusia, FL . . . . .	2.7	2.5	61	5.8	2,362
Macomb, MI . . . . .	2.9	2.7	35	7.9	3,022	Chester, PA . . . . .	2.2	2.0	50	5.0	2,508
Pima, AZ . . . . .	7.2	6.5	85	16.5	2,582	Johnson, KS . . . . .	3.1	2.9	70	6.8	2,456
Prince Georges, MD . . . . .	25.8	23.8	311	71.4	3,174	Spokane, WA . . . . .	1.8	1.8	44	5.0	2,834
Orange, FL . . . . .	9.0	7.9	104	20.9	2,653	Mobile, AL . . . . .	2.0	2.0	51	4.2	2,064
Essex, NJ . . . . .	7.0	5.9	79	18.8	3,211	Santa Barbara, CA . . . . .	5.0	4.6	120	15.8	3,571
Fresno, CA . . . . .	6.8	6.6	89	19.1	3,021	Washington, OR . . . . .	1.3	1.3	33	4.1	3,303
Monroe, NY . . . . .	6.8	5.9	82	17.0	2,950	Lee, FL . . . . .	2.9	2.8	75	6.8	2,427
Worcester, MA . . . . .	0.7	0.7	10	1.8	2,707	Guilford, NC . . . . .	12.0	10.9	288	26.6	2,493
Baltimore, MD . . . . .	22.4	19.9	277	57.3	3,044	Westmoreland, PA . . . . .	2.2	2.1	56	4.5	2,141
Fulton, GA . . . . .	6.3	6.2	87	14.8	2,359	Stark, OH . . . . .	2.8	2.8	76	5.7	2,033
Ventura, CA . . . . .	8.1	7.9	111	28.0	3,597	Collin, TX . . . . .	1.0	1.0	27	2.4	2,413
Montgomery, PA . . . . .	3.3	3.2	45	6.8	2,156	Kane, IL . . . . .	1.2	1.2	33	2.9	2,368
Middlesex, NJ . . . . .	5.2	4.7	68	16.3	3,634	York, PA . . . . .	1.9	1.8	49	3.7	2,040
Essex, MA . . . . .	0.9	0.7	11	2.2	2,878	Solano, CA . . . . .	2.9	2.7	72	8.7	3,343
San Mateo, CA . . . . .	5.7	5.5	81	20.3	3,898	Knox, TN . . . . .	9.1	8.7	240	17.8	2,039
Travis, TX . . . . .	3.6	3.4	50	8.4	2,492	Polk, IA . . . . .	1.9	1.9	52	5.8	3,188
El Paso, TX . . . . .	3.4	3.3	48	7.6	2,402	Hillsborough, NH . . . . .	0.7	0.7	19	1.6	2,391
Jefferson, KY . . . . .	3.3	3.2	48	8.2	2,552	Berks, PA . . . . .	5.9	2.2	63	5.0	2,276
Jefferson, AL . . . . .	4.9	4.8	72	12.9	2,705	Pulaski, AR . . . . .	1.3	1.2	36	2.8	2,235
Pierce, WA . . . . .	3.2	3.0	46	10.9	3,619	Denton, TX . . . . .	1.1	1.1	30	2.4	2,334
Jackson, MO . . . . .	2.2	2.2	34	4.6	2,080	Monterey, CA . . . . .	4.1	3.9	113	13.0	3,384
Norfolk, MA . . . . .	0.9	0.9	14	2.4	2,751	Tulare, CA . . . . .	3.7	3.5	102	10.8	3,167
Oklahoma, OK . . . . .	2.0	1.9	31	3.4	1,773	Greenville, SC . . . . .	1.5	1.4	40	3.2	2,299
Multnomah, OR . . . . .	4.4	3.8	61	8.6	2,418	Waukesha, WI . . . . .	1.4	1.3	39	3.5	2,714
Kern, CA . . . . .	8.6	8.3	134	26.2	3,186	Seminole, FL . . . . .	2.2	2.1	64	5.3	2,528
Mecklenburg, NC . . . . .	20.8	18.2	305	44.6	2,507	Mercer, NJ . . . . .	3.8	3.0	92	10.2	3,540
Monmouth, NJ . . . . .	5.8	5.1	86	15.9	3,240	Dakota, MN . . . . .	1.5	1.4	43	4.4	3,226
Dekalb, GA . . . . .	5.8	5.6	96	15.3	2,745	Orange, NY . . . . .	3.4	2.9	91	8.5	2,904
Lake, IL . . . . .	2.1	1.9	33	6.0	3,119	Clackamas, OR . . . . .	2.0	1.8	54	5.9	3,504
Bucks, PA . . . . .	2.4	2.4	41	6.2	2,642	Butler, OH . . . . .	1.9	1.8	55	4.2	2,359
Montgomery, OH . . . . .	4.9	4.6	82	12.8	2,757	Utah, UT . . . . .	0.7	0.6	20	1.7	2,750

<sup>1</sup> 1997 based on estimated resident population as of July 1, 1998.

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