

State and Local Government Finances and Employment

This section presents data on revenues, expenditures, debt, and employment of state and local governments. Nationwide statistics relating to state and local governments, their numbers, finances, and employment are compiled primarily by the 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 are primarily based on the *Budget* published by the Office of Management and Budget (see text, Section 9, Federal Government Finances and Employment).

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 many “special districts.” In 2002, 87,576 local governments were identified by the census of governments (see Tables 415–417). 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 governments of Nebraska, Texas, and Chicago 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.

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.

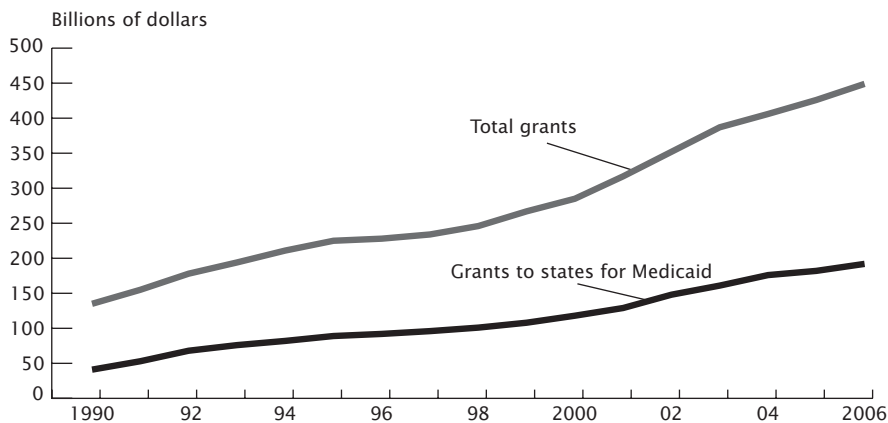
Data for cities or counties relate only to municipal or county and their dependent agencies and do not include amounts for other local governments in the same geographic location. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer 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.

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. Effective with the 1997 Census of Governments, the reference period for measuring government employment was changed from October of the calendar year to March of the calendar year. As a result, there was no annual survey of government employment covering the October 1996 period. The prior reference month of October was used from 1958 to 1995. 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.

Figure 8.1
Federal Aid to State and Local Governments: 1990 to 2006



Source: Figure 8.1 prepared by U.S. Census Bureau. For data, see Table 422.

Figure 8.2
Government Employees: 1990 to 2004

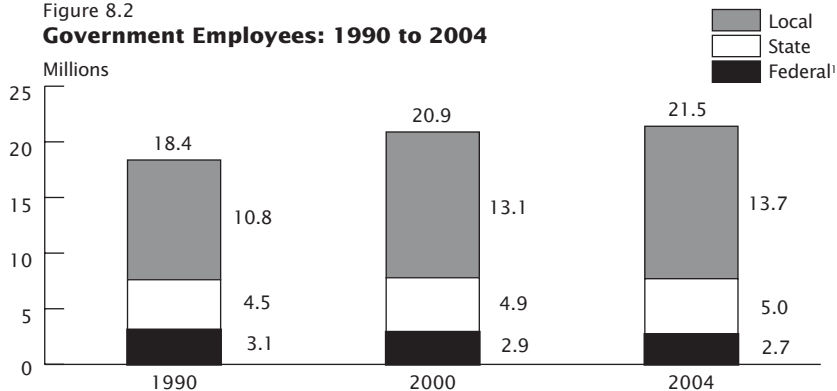
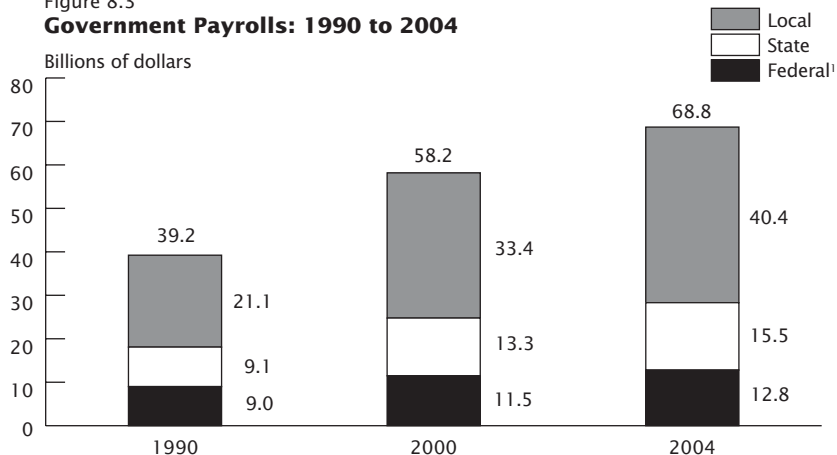


Figure 8.3
Government Payrolls: 1990 to 2004



¹Civilian employees only. Includes employees outside the United States.

Source: Figures 8.2 and 8.3 prepared by U.S. Census Bureau. For data, see Table 450.

Table 415. Number of Governmental Units by Type: 1952 to 2002

Type of government	1952 ¹	1962	1967	1972	1977	1982	1987	1992	1997	2002
Total units	116,807	91,237	81,299	78,269	79,913	81,831	83,237	85,006	87,504	87,576
U.S. government	1	1	1	1	1	1	1	1	1	1
State government	50	50	50	50	50	50	50	50	50	50
Local governments	116,756	91,186	81,248	78,218	79,862	81,780	83,186	84,955	87,453	87,525
County	3,052	3,043	3,049	3,044	3,042	3,041	3,042	3,043	3,043	3,034
Municipal	16,807	18,000	18,048	18,517	18,862	19,076	19,200	19,279	19,372	19,429
Township and town	17,202	17,142	17,105	16,991	16,822	16,734	16,691	16,656	16,629	16,504
School district	67,355	34,678	21,782	15,781	15,174	14,851	14,721	14,422	13,726	13,506
Special district	12,340	18,323	21,264	23,885	25,962	28,078	29,532	31,555	34,683	35,052

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

Source: U.S. Census Bureau, *Census of Governments, Volume 1, Number 1, Government Organization*, Series GC02(1)-1, quinquennial, <<http://www.census.gov/govs/www/cog2002.html>>.

Table 416. Number of Local Governments by Type—States: 2002

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

State	All governmental units ¹	Special district ²							
		County	Municipal	Township ¹	School district	Total ³	Natural resources	Fire protection	Housing & community development
United States	87,525	3,034	19,429	16,504	13,506	35,052	6,979	5,725	3,399
Alabama	1,171	67	451	—	128	525	68	12	152
Alaska	175	12	149	—	—	14	—	—	13
Arizona	638	15	87	—	231	305	83	151	—
Arkansas	1,588	75	499	—	1,017	704	258	80	122
California	4,409	57	475	—	1,047	2,830	484	368	71
Colorado	1,928	62	270	—	182	1,414	178	250	91
Connecticut	580	—	30	149	17	384	1	64	93
Delaware	339	3	57	—	19	260	239	—	3
District of Columbia	2	—	1	—	—	1	—	—	—
Florida	1,191	66	404	—	95	626	124	57	105
Georgia	1,448	156	531	—	180	581	38	2	201
Hawaii	19	3	1	—	—	15	14	—	—
Idaho	1,158	44	200	—	116	798	176	142	10
Illinois	6,903	102	1,291	1,431	934	3,145	979	823	113
Indiana	3,085	91	567	1,008	294	1,125	141	1	62
Iowa	1,975	99	948	—	386	542	251	67	23
Kansas	3,887	104	627	1,299	324	1,533	261	—	199
Kentucky	1,439	119	424	—	176	720	166	163	17
Louisiana	473	60	302	—	66	45	4	—	—
Maine	826	16	22	467	99	222	15	—	23
Maryland	265	23	157	—	—	85	44	—	21
Massachusetts	841	5	45	306	82	403	16	16	250
Michigan	2,804	83	533	1,242	580	366	80	4	—
Minnesota	3,482	87	854	1,793	345	403	114	—	167
Mississippi	1,000	82	296	—	164	458	242	34	57
Missouri	3,422	114	946	312	536	1,514	183	317	136
Montana	1,127	54	129	—	352	592	125	155	12
Nebraska	2,791	93	531	446	575	1,146	80	421	125
Nevada	210	16	19	—	17	158	33	19	5
New Hampshire	559	10	13	221	167	148	10	14	21
New Jersey	1,412	21	324	242	549	276	16	196	2
New Mexico	858	33	101	—	96	628	583	—	6
New York	3,420	57	616	929	683	1,135	3	911	—
North Carolina	960	100	541	—	—	319	155	—	91
North Dakota	2,735	53	360	1,332	226	764	79	281	39
Ohio	3,636	88	942	1,308	667	631	98	73	77
Oklahoma	1,798	77	590	—	571	560	97	26	105
Oregon	1,439	36	240	—	236	927	179	256	20
Pennsylvania	5,031	66	1,018	1,546	516	1,885	7	—	90
Rhode Island	118	—	8	31	4	75	3	34	25
South Carolina	701	46	269	—	85	301	48	86	46
South Dakota	1,866	66	308	940	176	376	102	72	40
Tennessee	930	92	349	—	14	475	108	—	98
Texas	4,784	254	1,196	—	1,089	2,245	442	141	398
Utah	605	29	236	—	40	300	81	19	16
Vermont	733	14	47	237	283	152	14	19	10
Virginia	521	95	229	—	1	196	47	—	—
Washington	1,787	39	279	—	296	1,173	170	387	41
West Virginia	686	55	234	—	55	342	15	—	39
Wisconsin	3,048	72	585	1,265	442	684	191	—	164
Wyoming	722	23	98	—	55	546	134	64	—

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

Source: U.S. Census Bureau, *Census of Governments, Volume 1, Number 1, Government Organization*, Series GC02(1)-1, quinquennial, <<http://www.census.gov/govs/www/cog2002.html>>.

Table 417. County, Municipal, and Township Governments by Population Size: 2002

[Number of governments as of **January 2002**. Population enumerated as of **April 1, 2000**. (252,051 represents 252,051,000). 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. See Appendix III]

Population-size group	County governments			Municipal governments			Township governments		
	Number, 2002	Population, 2000		Number, 2002	Population, 2000		Number, 2002	Population, 2000	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	3,034	252,051	100	19,429	174,882	100	16,504	57,365	100
300,000 or more	161	131,575	52	58	47,768	27	3	1,527	3
200,000 to 299,999	84	20,606	8	30	7,163	4	3	728	1
100,000 to 199,999	228	31,576	13	153	21,076	12	30	3,974	7
50,000 to 99,999	383	27,160	11	364	24,960	14	97	6,588	11
25,000 to 49,999	638	22,913	9	643	22,576	13	273	9,275	16
10,000 to 24,999	869	14,488	6	1,436	22,589	13	773	12,067	21
5,000 to 9,999	385	2,911	1	1,637	11,644	7	1,085	7,560	13
2,500 to 4,999	173	643	(Z)	2,070	7,352	4	1,909	6,732	12
1,000 to 2,499	84	158	(Z)	3,677	5,951	3	3,679	5,905	10
Less than 1,000	29	21	(Z)	9,361	3,803	2	8,652	3,008	5

Z less than 0.5 percent.

Source: U.S. Census Bureau, *Census of Governments, Volume 1, Number 1, Government Organization, Series GC02(1)-1*, quinquennial. <<http://www.census.gov/govs/www/cog2002.html>>.

Table 418. Government Current Receipts and Expenditures by Type: 1990 to 2005

[In billions of dollars (1,707.8 represents \$1,707,800,000,000). For explanation of national income, see text, Section 13. Minus sign (-) indicates decrease]

Item	1990	1995	2000	2001	2002	2003	2004	2005
Current receipts	1,707.8	2,212.6	3,125.9	3,113.1	2,958.7	3,018.1	3,208.2	3,557.2
Current tax receipts	1,161.9	1,517.2	2,206.8	2,168.0	2,004.5	2,031.8	2,169.9	2,486.3
Personal current taxes	592.8	744.1	1,235.7	1,237.3	1,051.8	999.9	1,049.1	1,209.7
Taxes on production and imports	425.5	558.2	708.9	728.6	762.8	801.4	852.8	903.1
Taxes on corporate income	140.6	211.0	255.0	194.9	182.6	221.9	258.9	363.9
Taxes from the rest of the world	3.0	3.9	7.3	7.1	7.3	8.5	9.2	9.6
Contributions for government social insurance	410.1	532.8	702.7	731.1	750.0	776.6	822.2	871.2
Income receipts on assets	98.7	92.1	117.4	113.7	98.4	97.6	99.0	102.3
Interest and miscellaneous receipts	98.4	91.1	115.6	111.7	96.4	95.4	96.6	99.8
Dividends	0.2	1.0	1.9	2.0	2.0	2.1	2.4	2.5
Current transfer receipts	35.6	59.1	93.7	101.8	104.9	110.9	120.1	108.6
From business (net)	17.2	26.5	43.7	47.5	46.6	48.9	51.5	33.8
From persons	18.4	32.6	50.0	54.2	58.2	62.1	68.6	74.8
Current surplus of government enterprises	1.6	11.4	5.3	-1.4	0.9	1.3	-3.0	-11.3
Current expenditures	1,872.6	2,397.6	2,886.5	3,061.6	3,240.8	3,424.7	3,620.6	3,877.2
Consumption expenditures	964.4	1,136.5	1,417.1	1,501.6	1,616.9	1,736.7	1,843.4	1,962.6
Current transfer payments	586.1	872.5	1,062.4	1,160.6	1,270.4	1,340.0	1,423.4	1,518.1
Government social benefits	574.8	860.3	1,044.1	1,146.6	1,251.6	1,316.4	1,397.5	1,487.0
To persons	573.1	858.4	1,041.6	1,143.9	1,248.9	1,313.5	1,394.5	1,483.7
To the rest of the world	1.8	1.9	2.5	2.7	2.7	2.8	3.0	3.3
Other current transfer payments to the rest of the world	11.3	12.1	18.3	13.9	18.8	23.6	25.9	31.1
Interest payments	295.3	354.6	362.8	344.1	315.1	301.4	310.3	341.3
To persons and business	254.6	300.8	279.8	261.7	238.5	227.9	220.6	225.4
To the rest of the world	40.8	53.8	83.0	82.4	76.6	73.5	89.7	115.9
Subsidies	26.8	34.0	44.3	55.3	38.4	46.7	43.5	55.2
Less: Wage accruals less disbursements	0.1	-	-	-	-	-	-	-
Net government saving	-164.8	-184.9	239.4	51.5	-282.1	-406.5	-412.3	-320.0
Social insurance funds	45.0	23.0	114.4	89.6	50.6	42.0	54.0	56.2
Other	-209.8	-208.0	125.1	-38.1	-332.7	-448.6	-466.3	-376.2
Addenda:								
Total receipts	1,723.6	2,232.7	3,161.6	3,148.8	2,991.5	3,046.1	3,238.4	3,587.7
Current receipts	1,707.8	2,212.6	3,125.9	3,113.1	2,958.7	3,018.1	3,208.2	3,557.2
Capital transfer receipts	15.8	20.0	35.7	35.7	32.7	28.0	30.2	30.5
Total expenditures	1,969.6	2,464.9	3,002.6	3,188.2	3,388.2	3,589.4	3,792.0	4,062.5
Current expenditures	1,872.6	2,397.6	2,886.5	3,061.6	3,240.8	3,424.7	3,620.6	3,877.2
Gross government investment	215.7	232.7	304.5	324.0	344.3	355.3	372.5	400.3
Capital transfer payments	7.2	0.4	0.0	0.0	3.8	16.9	16.3	20.0
Net purchases of nonproduced assets	5.0	-0.8	8.5	8.5	10.9	11.1	11.8	12.0
Less: Consumption of fixed capital	130.9	165.0	197.0	206.0	211.6	218.5	229.1	247.0
Net lending or net borrowing (-)	-246.0	-232.3	159.0	-39.3	-396.7	-543.3	-553.6	-474.8

- Represents zero.

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2006. See also <<http://www.bea.gov/bea/dn/nipaweb/index.asp>> (released 30 March 2006).

Table 419. Government Consumption Expenditures and Gross Investment in Current and Real (2000) Dollars by Level of Government and Type: 2000 to 2005

[In billions of dollars (1,721.6 represents \$1,721,600,000,000). Government consumption expenditures are services (such as education and national defense) produced by government that are valued at their cost of production. Excludes government sales to other sectors and government own-account investment (construction and software). Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures. For explanation of national income, see text, Section 13.]

Item	Current dollars				Chained (2000) dollars			
	2000	2003	2004	2005	2000	2003	2004	2005
Government consumption expenditures and gross investment, total	1,721.6	2,091.9	2,215.9	2,362.9	1,721.6	1,911.1	1,952.3	1,987.1
Consumption expenditures	1,417.1	1,736.7	1,843.4	1,962.6	1,417.1	1,568.8	1,602.1	1,626.7
Gross investment	304.5	355.3	372.5	400.3	304.5	342.2	350.1	360.7
Structures	189.3	226.9	232.0	251.2	189.3	208.4	205.4	208.6
Equipment and software	115.2	128.3	140.5	149.1	115.2	134.3	146.4	154.6
Federal	578.8	754.8	827.6	877.7	578.8	687.8	723.7	740.5
Consumption expenditures	499.3	661.9	725.7	769.6	499.3	593.4	622.1	635.0
Gross investment	79.5	92.9	101.9	108.1	79.5	94.4	101.9	106.2
Structures	13.3	15.4	14.5	15.6	13.3	14.1	12.7	12.7
Equipment and software	66.2	77.6	87.4	92.5	66.2	80.3	89.7	94.0
National defense	370.3	496.7	552.7	587.1	370.3	449.7	481.3	493.6
Consumption expenditures	321.5	436.6	484.2	515.9	321.5	388.5	413.3	424.1
Gross investment	48.8	60.1	68.5	71.2	48.8	61.3	68.5	70.0
Structures	5.0	5.1	5.1	5.2	5.0	4.7	4.4	4.3
Equipment and software	43.8	55.0	63.4	66.0	43.8	56.7	64.4	66.0
Nondefense	208.5	258.2	274.9	290.6	208.5	238.0	242.2	246.6
Consumption expenditures	177.8	225.3	241.4	253.7	177.8	204.8	208.6	210.6
Gross investment	30.7	32.8	33.4	36.9	30.7	33.1	33.4	36.3
Structures	8.3	10.3	9.4	10.4	8.3	9.4	8.3	8.5
Equipment and software	22.3	22.6	24.0	26.5	22.3	23.6	25.3	28.0
State and local	1,142.8	1,337.1	1,388.3	1,485.2	1,142.8	1,223.3	1,228.4	1,246.3
Consumption expenditures	917.8	1,074.8	1,117.7	1,193.0	917.8	975.2	979.5	991.1
Gross investment	225.0	262.3	270.6	292.2	225.0	248.2	248.9	255.4
Structures	176.0	211.6	217.6	235.7	176.0	194.3	192.8	195.8
Equipment and software	49.0	50.8	53.0	56.6	49.0	53.9	56.6	60.5

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2006. See also <<http://www.bea.gov/bea/dn/nipaweb/index.asp>> (released 30 March, 2006).

Table 420. State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2005

[In billions of dollars (737.8 represents \$737,800,000,000). For explanation of national income, see text, Section 13. Minus sign (-) indicates decrease]

Item	1990	1995	1999	2000	2001	2002	2003	2004	2005
Current receipts	737.8	990.2	1,236.7	1,319.5	1,373.0	1,410.1	1,488.6	1,581.7	1,689.4
Current tax receipts	519.1	672.1	840.4	893.2	915.8	929.0	972.6	1,047.6	1,139.2
Personal current taxes	122.6	158.1	214.5	236.6	242.7	221.3	225.6	247.2	274.7
Income taxes	109.6	141.7	195.5	217.3	223.1	200.8	203.7	224.0	249.7
Other	13.0	16.4	19.0	19.4	19.6	20.5	21.9	23.2	25.0
Taxes on production and imports	374.1	482.4	590.2	621.1	642.8	675.5	711.7	758.8	805.9
Sales taxes	184.3	242.7	301.6	316.6	321.1	330.2	347.9	370.4	392.1
Property taxes	161.5	202.6	242.8	254.6	269.3	290.1	303.4	322.8	341.4
Other	28.3	37.0	45.8	49.9	52.4	55.2	60.4	65.5	72.5
Taxes on corporate income	22.5	31.7	35.8	35.5	30.2	32.2	35.3	41.5	58.6
Contributions for government social insurance	10.0	13.6	9.8	11.0	13.6	15.8	17.5	19.7	19.9
Income receipts on assets	68.4	68.4	85.3	92.2	88.8	78.2	74.9	77.1	79.1
Interest receipts	64.1	62.9	78.4	84.0	80.3	69.6	65.4	67.0	68.3
Dividends	0.2	1.0	1.8	1.9	2.0	2.0	2.1	2.4	2.5
Rents and royalties	4.2	4.5	5.1	6.3	6.5	6.6	7.3	7.7	8.3
Current transfer receipts	133.5	224.1	290.8	315.4	350.8	384.7	424.3	439.8	458.6
Federal grants-in-aid	111.4	184.1	232.9	247.3	276.1	304.6	339.1	348.3	357.6
From business (net)	7.1	13.5	23.0	28.8	31.4	32.6	34.1	35.5	39.4
From persons	14.9	26.5	34.9	39.2	43.3	47.5	51.1	56.0	61.6
Current surplus of government enterprises	6.7	12.0	10.4	7.7	4.0	2.5	-0.6	-2.5	-7.5
Current expenditures	730.5	978.2	1,186.3	1,269.5	1,368.2	1,444.3	1,512.4	1,587.5	1,686.4
Consumption expenditures	544.6	696.1	858.9	917.8	969.8	1,025.3	1,074.8	1,117.7	1,193.0
Government social benefit payments to persons	127.7	217.6	252.4	271.7	305.2	332.0	351.3	380.5	400.7
Public assistance	111.1	195.8	228.3	245.4	275.9	300.3	317.8	345.2	(NA)
Medicaid	73.1	149.6	184.6	199.5	227.3	258.6	274.3	299.7	(NA)
Interest payments	57.9	64.2	74.6	79.5	85.5	86.0	86.2	88.9	92.2
Subsidies	0.4	0.3	0.4	0.5	7.7	0.9	0.1	0.5	0.5
Net state and local government	7.2	12.0	50.4	50.0	4.8	-34.2	-23.8	-5.9	3.0
Social insurance funds	2.0	4.0	1.7	2.0	2.6	1.7	1.3	1.8	0.4
Other	5.3	8.0	48.7	47.9	2.2	-35.9	-25.1	-7.7	2.6

NA Not available.

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2006. See also <<http://www.bea.gov/bea/dn/nipaweb/index.asp>> (released 30 March 2006).

Table 421. Federal Grants-in-Aid to State and Local Governments: 1990 to 2006

[135,325 represents \$135,325,000,000, except as indicated. For year ending September 30. Minus sign (-) indicates decrease]

Year	Current dollars							Constant (2000) dollars	
	Total grants (mil. dol.)	Annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Annual percent change ¹
			Total (mil. dol.)	Percent of total grants	State/local govt. expenditures ²	Federal outlays	Gross domestic product		
1990	135,325	11.0	77,264	57.1	25.2	10.8	2.4	172.1	6.3
1993	193,612	8.7	124,155	64.1	29.6	13.7	3.0	223.9	5.9
1994	210,596	8.8	134,153	63.7	30.9	14.4	3.0	238.1	6.3
1995	224,991	6.8	144,427	64.2	31.5	14.8	3.1	247.9	4.1
1996	227,811	1.3	146,493	64.3	30.8	14.6	3.0	245.5	-1.0
1997	234,160	2.8	148,236	63.3	30.2	14.6	2.9	247.7	0.9
1998	246,128	5.1	160,305	65.1	30.3	14.9	2.9	257.3	3.9
1999	267,081	8.5	172,384	64.5	31.2	15.7	2.9	274.7	6.8
2000	284,659	6.6	182,592	64.1	27.2	15.9	2.9	284.7	3.6
2001	317,211	11.4	203,920	64.3	28.2	17.0	3.2	309.4	8.7
2002	351,550	10.8	227,373	64.7	29.3	17.5	3.4	337.2	9.0
2003	387,366	10.2	246,570	63.7	31.0	17.9	3.6	362.9	7.6
2004	406,330	4.9	262,177	64.5	31.3	17.7	3.5	371.7	2.4
2005	426,243	4.9	273,464	64.2	30.7	17.2	3.5	374.0	0.9
2006, est.	449,277	5.4	287,634	64.0	(NA)	16.6	3.4	379.3	1.4

NA Not available. ¹ Average annual percent change from prior year shown. For explanation, see Guide to Tabular Presentation. For 1990, change from 1989. ² Expenditures from own sources as defined in the national income and product accounts.

Source: U. S. Office of Management and Budget, based on *Historical Tables, Budget of the United States Government*, annual <<http://www.whitehouse.gov/omb/budget/>>.

Table 422. Total Outlays for Grants to State and Local Governments—Selected Agencies and Programs: 1990 to 2006

[In millions of dollars (135,325 represents \$135,325,000,000). For year ending September 30. Includes trust funds]

Program	1990	1995	2000	2002	2003	2004	2005	2006 est.
Total outlays for grants ¹	135,325	224,991	284,659	351,550	387,281	406,330	426,243	449,277
Energy ¹	461	492	433	528	589	608	636	650
Natural resources and environment ¹	3,745	4,148	4,595	5,085	5,593	6,009	5,858	5,846
Environmental Protection Agency ²	2,874	2,912	3,490	3,588	3,917	4,018	3,734	3,691
Agriculture ¹	1,285	780	724	750	800	995	933	799
Transportation ¹	19,174	25,787	32,222	40,998	41,029	41,471	43,370	46,701
Grants for airports ²	1,220	1,826	1,624	2,860	2,681	2,958	3,530	3,800
Federal-aid highways ³	14,171	19,475	24,711	29,833	29,960	29,791	30,915	32,639
Urban mass transportation ²	3,730	4,353	5,262	7,462	7,448	7,777	8,114	8,438
Community and regional development ²	4,965	7,230	8,665	10,501	15,082	12,604	20,167	22,299
Rural community advance program	139	333	479	740	800	797	814	704
Community development fund	2,818	4,333	4,955	5,429	5,569	5,388	4,985	6,906
Department of Homeland Security	1,184	1,772	2,439	3,456	7,861	5,490	13,541	13,804
State and local programs	(X)	(X)	(X)	(X)	550	1,535	2,116	1,407
Firefighter assistance grants	(X)	(X)	(X)	(X)	31	508	1,185	278
Operating expenses	11	79	192	218	(X)	387	132	222
Mitigation grants	(X)	(X)	13	18	21	23	39	66
Disaster relief	1,173	1,693	2,234	3,220	7,529	3,037	10,069	11,831
Education, training, employment, social services ¹	23,359	34,125	42,125	44,827	51,543	54,201	57,247	60,337
Education for the disadvantaged ⁴	4,437	6,785	8,511	9,211	11,204	12,417	14,539	14,812
School improvement programs ⁴	1,080	1,288	2,394	3,401	5,964	6,542	6,569	5,808
Vocational and adult education	1,287	1,449	1,448	1,742	1,908	1,909	1,930	2,003
Special education	1,485	2,938	4,696	6,730	8,216	9,465	10,661	10,416
Social services-block grant	2,749	2,797	1,827	1,780	1,740	1,752	1,822	2,224
Children and family services programs	2,618	4,463	5,843	7,749	8,161	8,326	8,490	8,514
Training and employment services	3,042	3,620	2,957	4,206	4,291	3,883	3,372	3,077
Health ¹	43,890	93,587	124,843	158,677	173,814	189,883	197,848	210,580
Substance abuse, and mental health services ⁴	1,241	2,444	1,931	2,193	2,171	2,241	3,203	2,326
Grants to states for Medicaid ⁴	41,103	89,070	117,921	147,650	160,805	176,231	181,720	192,334
State children's health insurance fund ⁴	(X)	(X)	1,220	3,682	4,355	4,607	5,129	5,775
Income security ¹	35,189	55,122	63,200	81,506	86,476	85,983	90,885	93,726
Food stamp program ⁴	2,130	2,740	3,508	3,949	4,162	4,204	4,385	4,561
Child nutrition programs ⁴	4,871	7,387	9,060	10,100	10,664	11,035	11,726	12,717
Temporary assistance for needy families ⁴	(X)	(X)	15,464	18,749	19,352	17,725	17,357	17,406
Veterans' benefits and services ^{1,4}	134	253	434	360	403	454	118	115
Administration of justice ¹	574	1,222	5,120	5,826	4,498	5,084	4,784	3,736

X Not applicable. ¹ Includes items not shown separately. ² Grants include trust funds. ³ Trust funds. ⁴ Includes grants for payments to individuals.

Source: U. S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual <<http://www.whitehouse.gov/omb/>>.

Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2004

[In millions of dollars (408,143 represents \$408,143,000,000). For fiscal year ending September 30]

State and island areas	Federal aid, total ¹	Department of Agriculture					Department of Education				
		Total	Food and nutrition service			Other	Total	Special education programs	Office of Elementary and Secondary Education		Other
			Child nutrition programs	Food stamp program ²	Special supplemental food program (WIC)				No child left behind act	Title 1 programs	
United States total.	408,143	23,184	11,132	4,060	4,858	3,133	31,251	7,936	4,318	9,052	9,945
Alabama	6,057	382	217	32	78	56	522	141	82	167	132
Alaska	2,433	116	31	8	22	54	148	—	8	—	139
Arizona	7,815	457	245	41	114	57	740	143	86	183	327
Arkansas	4,124	263	130	26	54	52	351	107	64	103	78
California	47,283	2,887	1,407	410	848	222	4,411	1,026	513	1,330	1,543
Colorado	4,606	229	107	29	51	42	472	118	63	101	189
Connecticut	5,015	160	83	20	34	22	354	104	57	106	87
Delaware	1,113	62	29	9	10	14	119	27	26	30	36
District of Columbia	3,591	60	27	13	13	7	117	14	24	36	44
Florida	18,174	1,016	622	83	229	82	1,815	516	223	522	553
Georgia	9,540	729	445	59	150	75	97	2	12	—	83
Hawaii	1,805	128	49	10	29	40	233	44	24	34	131
Idaho	1,900	111	47	9	21	36	162	46	29	38	48
Illinois	14,949	771	431	91	167	81	1,529	450	203	472	404
Indiana	6,965	364	197	45	72	50	548	207	74	159	109
Iowa	3,612	209	95	21	39	54	355	102	50	71	132
Kansas	2,931	198	111	15	41	31	131	16	16	—	99
Kentucky	6,307	351	188	31	71	60	559	131	105	153	170
Louisiana	7,035	497	280	47	89	81	42	2	8	—	32
Maine	2,641	108	38	12	12	47	186	50	27	50	59
Maryland	6,646	275	148	35	61	32	583	197	74	124	187
Massachusetts	10,649	294	165	36	61	33	724	199	96	247	182
Michigan	12,210	612	295	94	127	97	1,186	328	200	427	231
Minnesota	6,331	357	172	49	67	70	108	7	11	—	89
Mississippi	5,297	359	194	33	58	75	418	93	80	146	99
Missouri	7,717	383	206	32	76	70	98	1	14	—	83
Montana	1,883	100	34	10	13	43	208	34	32	38	104
Nebraska	2,322	140	70	16	23	31	214	66	29	36	83
Nevada	2,093	114	53	12	27	21	203	60	29	50	65
New Hampshire	1,508	63	22	5	10	26	144	43	27	29	46
New Jersey	10,856	435	219	88	91	37	932	301	115	274	242
New Mexico	4,249	228	123	24	41	40	430	108	47	93	182
New York	42,576	1,425	748	236	338	104	2,722	612	376	1,050	684
North Carolina	11,354	659	366	65	133	96	939	269	123	248	298
North Dakota	1,316	81	27	8	10	36	143	22	27	29	65
Ohio	14,500	700	317	158	153	72	84	5	13	—	65
Oklahoma	4,937	356	183	43	65	65	538	117	77	129	216
Oregon	4,969	415	117	54	64	179	437	124	58	116	139
Pennsylvania	18,033	694	323	139	137	95	1,164	342	158	409	255
Rhode Island	1,981	65	33	8	15	10	17	—	1	—	16
South Carolina	5,544	324	197	22	62	43	104	7	21	—	76
South Dakota	1,407	92	34	10	14	33	71	1	2	—	68
Tennessee	9,129	448	240	37	100	70	662	199	86	190	188
Texas	25,674	1,963	1,212	159	448	144	2,876	714	442	970	749
Utah	2,639	171	85	21	33	33	259	77	40	37	105
Vermont	1,274	63	16	14	12	22	108	20	22	22	45
Virginia	6,598	65	6	3	5	51	765	208	78	172	307
Washington	7,855	427	169	46	103	109	624	181	101	152	190
West Virginia	3,384	163	79	15	31	37	229	49	55	75	51
Wisconsin	6,888	319	148	47	65	59	673	192	90	155	236
Wyoming	1,583	43	17	5	7	14	119	24	25	29	40
Island areas:											
American Samoa	137	22	10	5	6	1	25	5	1	—	19
Micronesia	65	1	—	—	—	—	6	3	1	—	2
Guam	275	18	6	3	5	4	44	16	1	—	28
Marshall Islands	49	—	—	—	—	—	4	1	1	—	2
Northern Marianas	86	14	5	7	—	2	14	5	—	—	8
Palau	43	—	—	—	—	—	4	1	—	—	2
Puerto Rico	4,854	1,788	154	1,431	175	28	475	58	70	249	98
Virgin Islands	575	369	162	79	78	50	5	1	—	—	4
Undistributed amounts	760	39	—	—	—	39	—	—	—	—	—

See footnote at end of table.

Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2004—Con.

[In millions of dollars (2,508 represents \$2,508,000,000). For fiscal year ending September 30]

State and Island areas	FEMA total ³	Department of Housing and Urban Development						Department of Labor			
		Total	Communi- development block grants	Public housing programs			Other	Total	State unem- ployment insurance and employ- ment service	Work- force invest- ment	Other
				Low rent housing assistan- ce	Hous- ing certi- ficate pro- gram	Capital pro- gram					
United States total.	2,508	40,431	5,412	3,488	22,356	3,413	5,762	8,749	3,404	3,166	2,290
Alabama	44	534	70	109	213	75	66	138	43	71	28
Alaska	10	161	14	8	36	3	100	57	21	16	20
Arizona	7	480	82	17	165	10	206	138	42	57	39
Arkansas.	43	295	37	25	180	27	26	72	27	28	17
California.	585	4,677	581	115	3,184	121	677	1,193	490	532	192
Colorado	12	444	49	17	303	12	63	103	50	27	27
Connecticut	14	673	61	52	448	32	81	105	63	20	23
Delaware.	8	113	9	9	65	8	22	22	11	5	6
District of Columbia.	6	700	77	53	215	276	79	306	150	17	140
Florida	134	1,405	186	93	823	74	230	283	105	132	47
Georgia	26	919	118	109	495	88	108	174	69	67	39
Hawaii	3	167	28	10	93	16	20	48	19	11	18
Idaho	3	89	17	1	55	2	14	60	25	18	17
Illinois.	13	2,188	225	254	1,246	202	262	384	162	138	88
Indiana	21	591	83	40	359	29	79	130	51	39	39
Iowa.	10	247	48	5	157	7	30	69	33	16	20
Kansas	14	223	44	15	118	13	33	56	24	20	11
Kentucky.	44	524	56	46	304	51	67	127	38	45	44
Louisiana	20	571	84	58	253	62	114	125	36	77	14
Maine	10	206	23	8	139	7	28	60	19	18	25
Maryland.	42	840	81	69	475	60	155	190	66	41	82
Massachusetts.	43	1,866	148	106	1,335	79	198	170	80	43	47
Michigan	19	960	154	50	542	44	170	341	147	124	83
Minnesota	18	634	70	36	386	44	98	125	47	35	45
Mississippi.	18	315	54	27	164	26	44	87	35	36	16
Missouri	25	716	110	37	335	114	121	124	45	55	25
Montana	15	123	21	4	52	4	43	41	16	14	11
Nebraska	11	163	29	10	86	11	27	34	22	4	8
Nevada.	6	178	22	15	107	5	29	61	32	20	9
New Hampshire	7	163	19	6	108	10	21	30	16	8	7
New Jersey	33	1,518	128	160	965	98	168	204	126	42	38
New Mexico.	8	190	35	9	89	10	47	58	22	20	17
New York	156	5,420	958	874	2,515	563	511	531	205	229	130
North Carolina	115	829	93	96	456	66	117	273	78	76	120
North Dakota	16	111	14	2	64	5	27	25	13	6	5
Ohio.	33	1,601	227	154	868	130	222	260	92	108	61
Oklahoma	28	469	58	25	190	22	174	79	30	30	22
Oregon	34	376	46	16	232	13	71	140	61	48	31
Pennsylvania	33	1,913	290	243	941	194	245	373	156	130	91
Rhode Island	2	266	21	20	173	18	35	30	17	6	7
South Carolina	15	380	51	30	219	28	52	109	41	43	27
South Dakota.	5	125	20	3	55	2	46	34	13	8	14
Tennessee.	50	609	62	89	291	70	97	163	54	55	54
Texas	126	1,939	297	113	1,143	148	239	546	174	229	146
Utah.	15	166	30	4	99	3	31	56	32	13	10
Vermont	4	91	13	3	60	3	13	25	12	5	9
Virginia	194	743	76	62	449	50	105	247	53	44	151
Washington	48	702	89	35	373	43	161	263	92	108	64
West Virginia	39	216	48	16	114	11	28	54	22	20	12
Wisconsin	9	525	103	18	287	17	100	205	85	53	71
Wyoming.	2	38	7	1	22	1	7	20	10	6	3
Island areas:											
American Samoa.	3	2	1	-	-	-	-	1	-	-	1
Micronesia	4	-	-	-	-	-	1	-	1	-	-
Guam	31	42	3	3	32	3	1	8	1	6	2
Marshall Islands	-	-	-	-	-	-	-	1	-	1	-
Northern Marianas.	7	3	-	-	2	-	-	1	7	1	-
Palau	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico	52	663	138	96	261	115	53	182	27	140	13
Virgin Islands	2	49	3	19	17	8	2	6	3	1	2
Undistributed amounts.	216	278	-	-5	1	281	-	24	-	-	-

See footnote at end of table.

Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2004—Con.

[In millions of dollars (234,755 represents \$234,755,000,000). For fiscal year ending September 30]

State and island areas	Department of Health and Human Services						Department of Transportation				Other federal aid
	Total	Administration for children			Centers for Medicare and Medicaid Services	Other	Total	High-way trust fund	Federal transit administration	Other	
		Children & family services (Head Start)	Foster care and adoption assistance	Temporary assistance to needy families							
United States total.	234,755	8,263	6,331	17,468	180,115	22,576	40,800	28,881	6,818	4,393	27,187
Alaska	944	56	23	61	667	136	572	373	18	181	426
Arizona	4,745	158	82	244	3,851	410	680	450	165	66	567
Arkansas.	2,416	90	48	41	2,045	192	459	375	17	67	224
California.	27,395	1,041	1,550	3,765	18,448	2,591	3,801	2,365	1,080	357	2,333
Colorado.	2,203	139	69	148	1,509	337	675	434	125	116	469
Connecticut	2,878	72	100	290	2,122	293	540	460	60	20	292
Delaware.	569	15	9	29	441	75	102	91	4	7	118
District of Columbia.	1,295	62	33	106	859	235	378	131	237	10	730
Florida	10,560	315	200	642	8,163	1,240	1,982	1,563	262	156	980
Georgia	5,957	220	89	380	4,705	562	1,021	788	127	105	617
Hawaii	890	35	27	76	655	97	162	97	38	27	174
Idaho	977	43	11	37	764	121	295	231	8	57	204
Illinois	8,245	343	358	688	5,928	928	1,067	611	341	115	750
Indiana	4,164	115	71	201	3,381	396	724	607	54	63	424
Iowa	2,056	71	52	135	1,587	211	397	339	23	35	269
Kansas	1,674	85	45	99	1,279	166	413	369	13	30	222
Kentucky.	3,761	146	70	174	3,107	265	549	435	38	76	391
Louisiana	4,701	167	83	265	3,861	325	631	501	60	71	448
Maine	1,696	43	28	73	1,442	109	216	177	11	28	160
Maryland.	3,611	108	128	265	2,677	432	624	426	74	124	481
Massachusetts.	6,166	150	88	436	4,974	517	848	604	192	53	539
Michigan	7,372	297	226	803	5,256	791	1,019	799	88	133	700
Minnesota	3,981	119	93	247	3,120	401	671	453	139	78	437
Mississippi.	3,313	189	8	99	2,774	243	465	362	12	90	322
Missouri	4,974	155	86	212	4,097	424	928	723	93	112	470
Montana	734	46	16	34	539	99	380	314	1	64	283
Nebraska	1,273	49	23	56	984	161	299	257	10	33	187
Nevada	895	35	21	42	659	137	319	199	53	67	318
New Hampshire	802	24	19	26	643	91	142	128	4	10	157
New Jersey	5,753	165	87	429	4,447	624	1,357	752	537	68	624
New Mexico	2,256	78	32	130	1,830	186	332	281	25	27	746
New York	28,156	528	726	2,480	22,518	1,903	2,610	1,470	1,011	129	1,555
North Carolina	6,819	202	93	332	5,551	641	1,110	977	73	59	610
North Dakota	524	37	15	25	368	80	245	181	3	61	171
Ohio.	9,753	310	389	722	7,486	846	1,257	958	152	148	812
Oklahoma	2,581	129	35	171	1,959	287	559	487	19	52	325
Oregon	2,431	114	66	151	1,842	258	672	355	131	186	464
Pennsylvania	11,149	299	440	935	8,535	940	1,819	1,224	448	147	887
Rhode Island	1,282	32	21	96	1,038	95	185	157	12	16	133
South Carolina	3,507	106	30	101	2,969	300	737	670	24	43	367
South Dakota.	577	41	8	25	414	89	228	182	2	43	275
Tennessee.	5,855	149	50	214	5,017	425	749	622	57	69	592
Texas	13,597	593	221	523	10,814	1,446	3,302	2,827	255	219	1,325
Utah.	1,377	57	29	98	1,027	166	327	245	50	32	268
Vermont	714	23	21	48	564	59	145	122	11	12	123
Virginia	3,190	187	102	176	2,262	463	831	588	162	81	564
Washington	4,253	167	102	412	3,106	466	903	486	264	154	634
West Virginia	1,988	64	33	128	1,585	177	430	331	8	91	266
Wisconsin	3,962	131	130	398	2,889	414	686	518	75	92	508
Wyoming.	370	24	3	31	261	50	273	225	3	46	718
Island areas:											
American Samoa.	17	6	—	—	5	7	13	7	—	6	54
Micronesia	1	—	—	—	—	—	—	—	—	—	53
Guam	30	6	—	—	9	14	12	9	—	3	90
Marshall Islands	—	—	—	—	—	—	—	—	—	—	44
Northern Marianas.	10	3	—	—	3	4	9	1	—	8	29
Palau	—	—	—	—	—	—	—	—	—	—	39
Puerto Rico	898	265	14	54	273	291	188	47	127	14	609
Virgin Islands	44	12	—	3	8	20	4	—	1	3	97
Undistributed amounts.	17	11	—	—	—	6	123	4	—	132	63

— Represents or rounds to zero. ¹ Total includes programs not shown separately. ² For Puerto Rico, amount shown is for nutritional assistance grant program, all other amounts are grant payments for food stamp administration. ³ FEMA = Federal Emergency Management Agency. FEMA is part of Department of Homeland Security. ⁴ Represents aid for other programs not shown.

Source: U.S. Census Bureau, *Federal Aid to States For Fiscal Year 2004* (issued January 2006.) See also <http://www.census.gov/prod/2006pubs/fas-04.pdf>

Table 424. State and Local Governments—Summary of Finances: 1990 to 2003

[In millions of dollars (1,032,115 represents \$1,032,115,000,000), 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. Minus sign (-) indicates net loss]

Item	Total (mil. dol.)				Per capita ¹ (dol.)			
	1990	2000	2002	2003	1990	2000	2002	2003
Revenue ²	1,032,115	1,942,328	1,807,573	2,047,337	4,150	6,902	6,277	7,041
From federal government	136,802	291,950	360,534	389,264	550	1,037	1,252	1,339
Public welfare	59,961	148,549	183,868	199,789	241	528	638	687
Highways	14,368	24,414	30,382	30,052	58	87	106	103
Education	23,233	45,873	55,997	61,901	93	163	194	213
Health and hospitals	5,904	15,611	19,678	21,491	24	55	68	74
Housing and community development	9,655	17,690	22,628	24,713	39	63	79	85
Other and unallocable	23,683	39,812	47,981	51,317	95	141	167	176
From state and local sources	895,313	1,650,379	1,447,039	1,658,073	3,600	5,864	5,025	5,702
General, net intergovernmental	712,700	1,249,373	1,324,241	1,373,948	2,865	4,439	4,598	4,725
Taxes	501,619	872,351	904,971	938,972	2,017	3,100	3,143	3,229
Property	155,613	249,178	279,122	296,683	626	885	969	1,020
Sales and gross receipts	177,885	309,290	324,040	337,787	715	1,099	1,125	1,162
Individual income	105,640	211,661	202,858	199,407	425	752	704	686
Corporation income	23,566	36,059	28,152	31,369	95	128	98	108
Other	38,915	66,164	70,800	73,726	156	235	246	254
Charges and miscellaneous	211,081	377,022	419,270	434,976	849	1,340	1,456	1,496
Utility and liquor stores	58,642	89,546	107,387	108,388	236	318	373	373
Water supply system	17,674	30,515	33,207	34,736	71	108	115	119
Electric power system	29,268	42,436	54,404	53,938	118	151	189	185
Gas supply system	5,216	8,049	8,950	8,985	21	29	31	31
Transit system	3,043	3,954	5,762	5,391	12	14	20	19
Liquor stores	3,441	4,592	5,065	5,338	14	16	18	18
Insurance trust revenue ³	123,970	311,460	15,410	175,737	498	1,107	54	604
Employee retirement	94,268	273,881	-29,261	120,157	379	973	-102	413
Unemployment compensation	18,441	23,366	27,086	35,335	74	83	94	122
Direct expenditure	972,695	1,742,914	2,044,331	2,159,772	3,911	6,193	7,099	7,427
By function:								
Direct general expenditure ³	831,573	1,502,768	1,730,809	1,817,513	3,356	5,340	6,010	6,250
Education ³	288,148	521,612	594,591	621,335	1,159	1,853	2,065	2,137
Elementary and secondary	202,009	365,181	411,073	428,503	812	1,298	1,427	1,474
Higher education	73,418	134,352	156,810	164,187	295	477	545	565
Highways	61,057	101,336	115,467	117,696	245	360	401	405
Public welfare	107,287	233,350	279,598	306,643	444	829	971	1,054
Health	24,223	51,366	59,132	61,703	97	183	205	212
Hospitals	50,412	75,976	87,247	93,175	203	270	303	320
Police protection	30,577	56,798	64,492	67,361	123	202	224	232
Fire protection	13,186	23,102	25,978	27,854	53	82	90	96
Corrections	24,636	48,805	54,687	55,471	100	173	190	191
Natural resources	12,330	20,235	22,000	22,808	50	72	76	78
Sanitation and sewerage	28,453	45,261	50,286	51,723	114	161	175	178
Housing and community development	15,479	26,590	31,610	35,275	62	94	110	121
Parks and recreation	14,326	25,038	30,096	31,765	58	89	105	109
Financial administration	16,217	29,300	32,653	34,911	65	104	113	120
Interest on general debt ⁴	49,739	69,814	75,303	77,277	200	248	261	266
Utility and liquor stores ⁴	77,801	114,916	143,851	148,996	313	408	500	512
Water supply system	22,101	35,789	40,527	43,260	89	127	141	149
Electric power system	30,997	39,719	55,952	54,355	125	141	194	187
Gas supply system	2,989	3,724	5,720	5,300	12	13	20	18
Transit system	18,788	31,883	37,468	41,678	76	113	130	143
Liquor stores	2,926	3,801	4,183	4,402	12	14	15	15
Insurance trust expenditure ³	63,321	125,230	169,672	193,263	255	445	589	665
Employee retirement	38,355	95,679	114,208	127,197	154	340	397	437
Unemployment compensation	16,499	18,648	42,166	51,547	66	66	146	177
By character and object:								
Current operation	700,131	1,288,746	1,497,216	1,579,290	2,815	4,579	5,199	5,431
Capital outlay	123,102	217,063	257,214	263,198	495	771	893	905
Construction	89,144	161,694	197,629	203,035	358	575	686	698
Equipment, land, and existing structures	33,958	55,369	59,585	60,162	137	197	207	207
Assistance and subsidies	27,227	31,375	33,282	35,080	109	111	116	121
Interest on debt (general and utility)	58,914	80,499	86,948	88,940	237	286	302	306
Insurance benefits and repayments	63,321	125,230	169,672	193,263	255	445	589	665
Expenditure for salaries and wages ⁵	340,654	548,796	610,879	647,211	1,372	1,950	2,121	2,226
Debt outstanding, year end	858,006	1,451,815	1,686,106	1,812,667	3,460	5,159	5,855	6,234
Long-term	838,700	1,427,524	1,642,864	1,772,197	3,382	5,073	5,705	6,099
Short-term	19,306	24,291	43,242	40,470	78	86	150	134
Long-term debt:								
Issued	108,468	184,831	262,339	345,784	436	657	911	1,189
Retired	64,831	121,897	162,463	215,218	261	433	564	740

¹ 1990 and 2000 based on enumerated resident population as of April 1. Other years based on estimated resident population as of July 1; see Table 17. ² Aggregates exclude duplicative transactions between state and local governments; see source. ³ Includes amounts not shown separately. ⁴ Interest on utility debt included in "utility and liquor stores expenditure." For total interest on debt, see "Interest on debt (general and utility)." ⁵ Included in items above.

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Finance, State and Local Government Finances," 2002-03; see also <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 425. State and Local Governments—Revenue and Expenditures by Function: 2003

[In millions of dollars (2,047,337 represents \$2,047,337,000,000) 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. Minus sign (-) indicates net loss]

Item	Amount (mil. dol.)			Per capita ¹ (dol.)		
	State and local	State	Local	State and local	State	Local
Revenue ²	2,047,337	1,295,659	1,140,633	7,041	4,464	3,923
Intergovernmental revenue ²	389,264	361,617	416,601	1,339	1,246	1,433
Total revenue from own sources ²	1,658,073	934,042	724,032	5,702	3,218	2,490
General revenue from own sources	1,373,948	750,732	623,216	4,725	2,587	2,143
Taxes ³	938,972	548,991	389,981	3,229	1,892	1,341
Property	296,683	10,471	286,213	1,020	36	984
Individual income	199,407	181,933	17,475	686	627	60
Corporation income	31,369	28,384	2,985	108	98	10
Sales and gross receipts	337,787	273,811	63,975	1,162	943	220
General sales	229,222	184,597	44,626	788	636	153
Selective sales ³	108,564	89,215	19,350	373	307	67
Motor fuel	33,379	32,269	1,110	115	111	4
Alcoholic beverages	4,757	4,399	358	16	15	1
Tobacco products	11,807	11,482	325	41	40	1
Public utilities	21,015	10,557	10,458	72	36	36
Motor vehicle and operators' licenses	19,098	17,727	1,372	66	61	5
Death and gift	6,715	6,685	30	23	23	-
Charges and miscellaneous ³	434,976	201,741	233,235	1,496	695	802
Current charges ³	269,560	106,357	163,204	927	366	561
Education	78,522	60,215	18,307	270	207	63
School lunch sales	6,074	19	6,055	21	-	21
Higher education	66,831	59,392	7,440	230	205	26
Natural resources	3,018	2,160	857	10	7	3
Hospitals	68,927	24,131	44,796	237	83	154
Sewerage	28,237	27	28,210	97	-	97
Solid waste management	11,559	416	11,143	40	4	38
Parks and recreation	7,342	1,202	6,140	25	4	21
Housing and community development	4,589	565	4,024	16	2	14
Airports	12,759	871	11,888	44	3	41
Sea and inland port facilities	2,930	809	2,121	10	3	7
Highways	8,503	5,351	3,152	29	18	11
Interest earnings	58,317	29,730	28,587	201	102	98
Special assessments	5,808	3,068	5,502	20	1	19
Sale of property	1,773	608	1,165	6	2	4
Utility and liquor store revenue	108,388	17,036	91,352	373	59	314
Insurance trust revenue	175,737	166,274	9,463	604	573	33
Expenditure ²	2,164,176	1,359,048	1,194,932	7,442	4,683	4,109
Intergovernmental expenditure ²	4,404	382,197	12,011	15	1,317	41
Direct expenditure ²	2,159,772	976,852	1,182,920	7,427	3,366	4,068
General expenditure ³	1,817,513	781,772	1,035,741	6,250	2,694	3,562
Education	621,335	170,685	450,650	2,137	588	1,550
Elementary and secondary education	428,503	4,691	423,812	1,474	16	1,457
Higher education	164,187	137,349	26,838	565	473	92
Public welfare	306,463	265,105	41,358	1,054	913	142
Hospitals	93,175	38,023	55,152	320	131	190
Health	61,703	30,351	31,353	212	105	108
Highways	117,696	72,455	45,241	405	250	156
Police protection	67,361	9,860	57,501	232	34	198
Fire protection	27,854	-	27,854	96	-	96
Corrections	55,471	36,938	18,533	191	127	64
Natural resources	22,808	17,110	5,699	78	59	20
Sewerage	32,540	1,003	31,537	112	3	108
Solid waste management	19,183	2,693	16,491	66	9	57
Housing and community development	35,275	4,608	30,668	121	16	105
Governmental administration	98,658	42,846	55,813	339	148	192
Parks and recreation	31,765	4,636	27,129	109	16	93
Interest on general debt	77,277	31,295	45,982	266	108	158
Utility	144,594	22,405	122,189	497	77	420
Liquor store expenditure	4,402	3,697	706	15	13	2
Insurance trust expenditure	193,263	168,979	24,285	665	582	84
By character and object:						
Current operation	1,579,290	656,989	922,301	5,431	2,264	3,172
Capital outlay	263,198	91,943	171,255	905	317	589
Construction	203,035	72,374	130,661	698	249	449
Equipment, land, and existing structures	60,162	19,568	40,594	207	67	140
Assistance and subsidies	35,080	25,901	9,179	121	89	32
Interest on debt (general and utility)	88,940	33,040	55,900	306	114	192
Insurance benefits and repayments	193,263	168,979	24,285	665	582	84
Expenditure for salaries and wages ⁴	647,211	183,386	463,826	2,226	632	1,595

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

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Finance, State and Local Government Finances," 2002-03; see also <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 426. State and Local Governments—Capital Outlays: 1990 to 2003

[In millions of dollars (123,102 represents \$123,102,000,000), 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	1990	1995	1998	1999	2000	2001	2002	2003
State & local governments: Total	123,102	151,440	181,871	198,483	217,063	233,258	257,214	263,198
Annual percent change ¹	4.9	10.1	6.1	9.1	9.4	7.5	10.3	2.3
By function:								
Education ²	25,997	35,708	49,332	54,418	60,968	65,116	71,533	70,813
Elementary and secondary	18,057	24,808	36,198	40,768	45,150	48,404	53,151	51,118
Higher education	7,441	10,461	12,590	13,114	15,257	15,911	17,648	19,044
Highways	33,867	42,561	48,067	51,906	56,439	60,108	66,170	65,523
Health and hospitals	3,848	4,883	5,692	5,699	5,502	5,630	6,136	7,158
Natural resources	2,545	2,891	3,206	3,359	4,347	4,908	4,247	4,244
Housing	3,997	4,527	5,544	5,615	6,184	5,888	6,939	7,660
Air transportation	3,434	3,802	5,004	6,666	6,717	8,420	8,551	9,066
Water transportation ⁴	924	1,101	1,252	1,487	1,618	4,306	1,691	3,721
Sewerage	8,356	8,894	9,061	9,718	10,093	9,224	11,574	12,467
Parks and recreation	3,877	4,085	6,154	6,486	6,916	8,540	9,093	9,224
Utilities	16,601	19,028	20,357	21,861	24,847	24,553	30,228	34,538
Water	6,873	7,466	8,644	10,325	10,542	10,742	11,818	13,536
Electric	3,976	3,715	3,026	3,613	4,177	4,812	6,538	6,336
Gas	310	340	986	389	400	453	358	422
Transit	5,443	7,507	7,701	7,533	9,728	8,545	11,514	14,142
Other	19,657	23,961	28,202	31,268	33,431	36,566	41,053	38,784
State governments: Total	45,524	57,829	64,441	68,509	76,233	81,881	89,919	91,943
Annual percent change ¹	5.6	9.3	8.1	6.3	11.3	7.4	9.8	2.3
By function:								
Education ²	7,253	10,042	11,970	12,294	14,077	14,936	16,589	17,727
Highways	24,850	31,687	35,008	37,986	41,651	44,761	49,272	48,719
Health and hospitals	1,531	2,402	2,274	2,276	2,228	2,390	2,240	2,930
Natural resources	1,593	1,956	2,199	2,349	2,758	3,105	2,766	2,788
Housing ³	119	187	202	202	860	600	582	774
Air transportation	339	356	339	536	561	667	525	846
Water transportation ⁴	202	223	305	270	310	362	346	410
Sewerage	333	853	639	627	403	393	405	405
Parks and recreation	601	650	1,293	1,023	1,044	1,185	1,483	1,098
Utilities	2,605	2,226	2,758	3,034	4,232	3,641	5,145	7,084
Other	6,098	7,246	7,454	7,912	8,108	9,840	10,567	9,163
Local governments: Total	77,578	93,611	117,430	129,974	140,830	151,377	167,295	171,255
Annual percent change ¹	4.5	10.6	5.0	10.7	8.4	7.5	10.5	2.4
By function:								
Education ²	18,744	29,858	37,362	42,124	46,890	50,180	54,944	53,087
Elementary and secondary	17,669	28,402	35,763	40,160	44,629	47,808	52,661	50,475
Higher education	1,076	1,456	1,600	1,964	2,261	2,372	2,283	2,612
Highways	9,017	10,874	13,059	13,920	14,789	15,347	16,898	16,804
Health and hospitals	2,316	2,481	3,418	3,423	3,274	3,239	3,895	4,228
Natural resources	952	935	1,007	1,010	1,589	1,803	1,481	1,456
Housing ³	3,878	4,340	5,342	5,413	5,324	5,288	6,357	6,886
Air transportation	3,095	3,446	4,665	6,129	6,156	7,753	8,026	8,221
Water transportation ⁴	722	877	947	1,127	1,308	3,944	1,345	3,310
Sewerage	8,023	8,040	8,422	9,091	9,690	8,831	11,169	12,062
Parks and recreation	3,276	3,435	4,861	5,463	5,872	7,355	7,611	8,126
Utilities	13,996	16,801	17,599	18,827	20,615	20,912	25,083	27,455
Other	13,559	16,715	20,748	23,356	25,323	26,726	30,486	29,621

¹ Change from immediate/prior year except 1990, change from 1989. ² Includes other education. ³ Includes community development. ⁴ Includes terminals.

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Finance, State and Local Government Finances," 2002–03, and unpublished data; see also <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 427. State and Local Governments—Expenditure for Public Works: 1995 to 2003

[In millions of dollars (180,148 represents \$180,148,000,000), except as noted. Public works include expenditures for current operations and capital outlays on highways, airports, water transport terminals, and sewerage, solid waste management, water supply, and mass transit systems. Represents direct expenditures excluding intergovernmental grants]

Item	Total		Airport	Water	Sewer-	Solid	Water	Mass
	Total	Highways	transportation	transport and terminals	age	waste management	supply	transit
1995, Total	180,148	77,109	8,397	2,309	23,583	14,990	28,041	25,719
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)	40.7	55.2	45.3	47.7	37.7	13.2	26.6	29.2
2000, Total	230,569	101,336	13,160	3,141	28,052	17,208	35,789	31,883
State	74,974	61,942	1,106	863	955	2,347	354	7,407
Local	155,595	39,394	12,054	2,277	27,098	14,861	35,435	24,476
Capital expenditures (percent)	41.9	55.7	51.0	51.5	36.0	8.9	29.5	30.5
2003, Total	277,278	117,696	17,046	5,875	32,540	19,183	43,260	41,678
State	89,911	72,455	1,565	1,150	1,003	2,693	353	10,694
Local	187,367	45,241	15,481	4,725	31,537	16,491	42,908	30,985
Capital expenditures (percent)	43.2	55.7	53.2	63.3	38.3	7.6	31.3	33.9

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Finance, State and Local Government Finances," 2002–03, and unpublished data; see also <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 428. State and Local Governments—Indebtedness: 1980 to 2003

[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	Per capita ¹ (dol.)	Long-term			Short-term	Net long-term ³	Debt issued	Debt retired
			Local schools ²	Utilities	All other				
1980: Total	335.6	1,481	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
1990: Total	858.0	3,449	60.4	134.8	643.5	19.3	474.4	108.5	64.8
State	318.3	1,282	4.4	12.3	298.7	2.8	125.5	43.5	22.9
Local	539.8	2,169	56.0	122.4	344.8	16.5	348.9	65.0	42.0
1991: Total	915.8	3,632	71.0	141.2	681.8	21.7	509.9	118.1	65.7
State	345.6	1,374	5.9	12.5	323.7	3.4	139.9	50.5	25.4
Local	570.2	2,261	65.1	128.7	358.1	18.3	369.9	67.6	40.3
1992: Total	970.5	3,806	78.4	150.4	720.4	21.3	561.6	155.1	99.2
State	372.3	1,463	7.6	13.7	348.1	2.9	125.4	70.2	45.0
Local	598.1	2,345	70.9	136.7	373.1	18.4	409.1	85.0	54.3
1993: Total	1,017.7	3,943	89.8	157.6	747.5	26.7	617.1	195.6	147.0
State	389.7	1,515	9.4	14.8	361.7	3.9	176.9	77.1	60.7
Local	628.0	2,436	80.5	142.8	385.8	18.8	440.1	118.4	86.3
1994: Total	1,074.7	4,128	94.3	164.9	788.8	26.7	672.8	207.8	166.6
State	411.0	1,582	10.4	16.7	379.0	4.9	200.8	78.5	61.3
Local	663.7	2,549	83.9	148.2	409.7	21.8	472.0	129.3	105.3
1995: Total	1,115.4	4,244	118.2	163.9	806.2	27.0	697.3	129.3	95.1
State	427.2	1,629	11.3	17.0	392.8	6.1	205.3	52.6	37.5
Local	688.1	2,618	107.0	146.9	413.4	20.9	491.9	76.8	57.6
1996: Total	1,169.7	4,410	130.7	170.3	844.7	24.0	751.6	141.1	106.5
State	452.4	1,709	11.2	16.3	419.1	5.8	220.3	60.2	42.4
Local	717.3	2,705	119.5	154.0	425.6	18.2	531.3	80.9	64.1
1997: Total	1,224.5	4,573	139.0	179.1	889.8	16.6	797.7	151.3	109.3
State	456.7	1,709	11.7	16.0	426.8	2.1	222.7	54.4	41.1
Local	767.9	2,867	127.3	163.1	463.0	14.5	575.1	96.8	68.2
1998: Total	1,283.6	4,750	159.2	182.8	924.3	17.3	842.6	204.4	144.6
State	483.1	1,791	13.6	16.7	450.6	2.2	237.2	83.4	58.1
Local	800.4	2,962	145.5	166.1	473.8	15.1	605.4	120.9	86.5
1999: Total	1,369.3	5,021	180.7	194.9	975.7	17.8	907.3	229.4	153.1
State	510.5	1,876	15.4	16.7	475.8	2.7	249.4	83.2	55.6
Local	858.8	3,149	165.3	178.3	500.0	15.2	657.9	146.2	97.5
2000: Total	1,451.8	5,159	197.7	200.1	1,029.8	24.3	959.6	184.8	121.9
State	547.9	1,951	18.7	17.9	505.0	6.4	266.9	75.0	44.4
Local	903.9	3,212	179.0	182.2	524.8	17.9	692.7	109.8	77.5
2001: Total	1,554.0	5,447	225.3	210.4	1,096.2	22.1	1,038.6	199.6	130.6
State	576.5	2,025	21.5	18.7	532.6	3.7	287.4	81.3	50.7
Local	977.5	3,426	203.8	191.7	563.5	18.5	751.2	118.3	79.9
2002: Total	1,686.1	5,855	250.2	218.5	1,174.2	43.2	1,126.6	262.3	162.5
State	642.2	2,234	23.8	26.1	573.6	18.6	317.8	103.7	65.3
Local	1,043.9	3,625	226.4	192.4	600.5	24.6	808.8	158.6	97.2
2003: Total	1,812.7	6,234	272.7	238.4	1,261.1	40.5	1,242.7	345.8	215.2
State	697.9	2,405	24.0	36.1	621.7	16.1	366.2	148.8	85.9
Local	1,114.7	3,833	248.7	202.3	639.4	24.3	876.5	196.9	129.3

¹ 1980, 1990, and 2000 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. ² Includes debt for education activities other than higher education. ³ Net long-term debt outstanding is the amount of long-term debt held by a government for which no funds have been set aside for its repayment.

Source: U.S. Census Bureau, 1990, *Government Finances*, Series GF, No. 5, annual; thereafter, "Federal, State, and Local Governments, Finance, State and Local Government Finances," 2002–03, and unpublished data. See also <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 429. New Security Issues, State and Local Governments: 1990 to 2005

[In billions of dollars, (122.9 represents 122,900,000,000)]

Type of issue, issuer, or use	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005
All issues, new and refunding¹	122.9	145.7	262.3	215.4	180.4	291.9	363.9	384.3	357.9	409.5
<i>By type of issue:</i>										
General obligation	39.5	57.0	87.0	73.3	64.5	118.6	145.3	144.1	130.5	146.2
Revenue	83.3	88.7	175.3	142.1	115.9	170.0	214.8	238.0	227.4	263.3
<i>By type of issuer:</i>										
State	15.0	14.7	23.5	16.4	19.9	30.1	33.9	49.8	47.4	31.6
Special district of statutory authority ²	75.9	93.5	178.4	152.4	121.2	197.5	259.1	253.5	234.2	297.0
Municipality, county, or township	32.0	37.5	60.2	46.6	39.3	61.0	67.1	79.0	76.3	80.9
Issues for new capital	97.9	102.4	160.6	161.1	154.3	200.3	242.9	264.7	228.4	224.7
<i>By use of proceeds:</i>										
Education	17.1	24.0	36.9	36.6	38.7	50.1	57.9	70.4	65.4	71.4
Transportation	11.8	11.9	19.9	17.4	19.7	21.4	22.1	23.8	20.5	25.3
Utilities and conservation	10.0	9.6	21.0	15.1	11.9	21.9	33.4	10.3	9.2	9.9
Industrial aid	6.6	6.6	8.6	9.1	7.1	6.6	7.2	22.3	19.1	18.7
Other purposes	31.7	30.8	42.5	47.9	47.3	55.7	73.0	97.7	80.4	60.9

¹ Par amounts of long-term issues based on date of sale. ² Includes school districts.

Source: Board of Governors of the Federal Reserve System, *Statistical Supplement to the Federal Reserve Bulletin*, monthly. Based on data from Securities Data Company, <<http://www.federalreserve.gov/pubs/supplement/2006/04/default.htm>>.

Table 430. State and Local Governments—Summary of Finances by State: 2002

[In millions of dollars (1,807,573 represents \$1,807,573,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Revenue ¹						Expenditures		Debt outstanding	
	All revenue		General revenue		Taxes		Direct general expenditures	Per capita ² (dol.)	Total	Per capita ² (dol.)
	Total	Per capita ² (dol.)	Total	Per capita ² (dol.)	Total	Per capita ² (dol.)				
United States . . .	1,807,573	6,277	1,684,776	5,850	904,971	3,143	1,730,809	6,010	1,686,106	5,855
Alabama	24,740	5,524	23,741	5,301	9,719	2,170	24,605	5,493	19,057	4,255
Alaska	6,993	10,909	7,209	11,246	2,070	3,229	8,443	13,172	8,646	13,488
Arizona	30,083	5,529	25,524	4,691	14,420	2,650	25,252	4,641	26,606	4,890
Arkansas	13,616	5,032	13,260	4,900	6,461	2,388	13,068	4,829	8,754	3,235
California	250,725	7,163	226,644	6,475	120,424	3,440	235,627	6,732	209,299	5,980
Colorado	25,657	5,700	26,041	5,786	13,900	3,088	27,099	6,021	26,718	5,936
Connecticut	24,831	7,179	22,805	6,593	15,125	4,373	24,199	6,996	27,767	8,028
Delaware	5,972	7,410	5,600	6,948	2,687	3,334	5,357	6,646	5,533	6,864
District of Columbia	7,352	12,921	6,922	12,166	3,228	5,673	6,180	10,860	5,436	9,554
Florida	92,631	5,549	86,663	5,192	44,840	2,686	87,082	5,217	90,276	5,408
Georgia	46,166	5,403	44,360	5,192	24,058	2,816	44,951	5,261	34,301	4,015
Hawaii	7,452	6,005	7,429	5,986	4,240	3,416	8,289	6,680	8,448	6,808
Idaho	6,873	5,117	6,620	4,929	3,291	2,451	6,804	5,066	3,985	2,967
Illinois	73,588	5,847	69,098	5,490	41,570	3,303	73,819	5,865	80,936	6,431
Indiana	34,221	5,558	32,363	5,256	16,987	2,759	32,796	5,327	24,071	3,910
Iowa	17,601	5,995	16,871	5,746	8,330	2,837	17,186	5,854	9,494	3,234
Kansas	15,985	5,894	14,635	5,396	7,975	2,941	14,876	5,485	12,313	4,540
Kentucky	22,475	5,495	21,231	5,191	10,781	2,636	21,592	5,279	28,994	7,089
Louisiana	27,373	6,115	26,048	5,819	12,182	2,722	24,321	5,434	20,986	4,688
Maine	8,019	6,193	8,077	6,237	4,541	3,507	7,948	6,137	6,346	4,901
Maryland	33,468	6,140	32,319	5,929	19,874	3,646	31,796	5,833	25,663	4,708
Massachusetts	41,925	6,528	39,002	6,073	23,895	3,721	42,347	6,594	65,322	10,172
Michigan	63,099	6,283	57,942	5,769	30,644	3,051	60,723	6,046	54,195	5,396
Minnesota	35,131	6,991	33,193	6,606	18,456	3,673	34,933	6,952	32,010	6,370
Mississippi	15,905	5,548	15,293	5,334	6,524	2,275	15,384	5,366	9,934	3,465
Missouri	30,621	5,400	29,062	5,126	15,123	2,667	29,045	5,123	24,244	4,276
Montana	5,511	6,056	5,122	5,629	2,135	2,346	5,051	5,550	3,963	4,355
Nebraska	12,031	6,962	9,821	5,684	5,316	3,077	9,745	5,640	7,906	4,575
Nevada	12,809	5,911	11,417	5,269	6,433	2,968	11,766	5,430	15,773	7,279
New Hampshire	6,729	5,281	6,406	5,028	3,599	2,825	6,343	4,979	7,221	5,668
New Jersey	54,835	6,395	55,256	6,444	34,629	4,038	54,387	6,343	57,590	6,716
New Mexico	11,503	6,211	10,868	5,868	4,878	2,634	11,436	6,175	8,603	4,645
New York	170,982	8,936	155,541	8,129	88,878	4,645	161,130	8,421	197,195	10,306
North Carolina	48,597	5,851	44,165	5,317	22,576	2,718	44,540	5,362	33,461	4,028
North Dakota	4,227	6,666	3,994	6,300	1,729	2,727	3,886	6,130	2,905	4,582
Ohio	72,627	6,366	65,568	5,747	36,165	3,170	67,047	5,877	51,344	4,500
Oklahoma	19,161	5,490	18,061	5,175	8,782	2,516	18,154	5,202	12,508	3,584
Oregon	23,201	6,591	21,625	6,144	9,003	2,558	22,990	6,531	18,827	5,349
Pennsylvania	73,694	5,977	71,961	5,837	37,627	3,052	73,312	5,946	83,809	6,798
Rhode Island	6,862	6,425	6,636	6,214	3,622	3,392	6,756	6,326	7,345	6,877
South Carolina	24,985	6,088	21,239	5,175	9,752	2,376	23,820	5,804	22,873	5,573
South Dakota	3,964	5,216	3,902	5,134	1,841	2,243	3,885	5,111	3,451	4,540
Tennessee	33,483	5,783	27,484	4,747	12,974	2,421	28,952	5,000	21,128	3,649
Texas	114,018	5,245	109,128	5,020	58,981	2,713	111,604	5,134	122,810	5,650
Utah	13,789	5,946	12,499	5,390	6,026	2,599	12,861	5,546	13,250	5,714
Vermont	4,046	6,568	3,857	6,262	1,965	3,190	3,805	6,177	3,028	4,915
Virginia	38,780	5,321	39,026	5,355	22,131	3,037	39,267	5,388	35,422	4,860
Washington	42,124	6,943	36,345	5,991	19,514	3,216	38,646	6,370	45,561	7,510
West Virginia	11,345	6,285	10,111	5,602	4,641	2,571	9,848	5,456	8,085	4,479
Wisconsin	31,424	5,776	32,555	5,984	18,610	3,421	34,003	6,251	30,327	5,575
Wyoming	4,346	8,710	4,237	8,491	1,818	3,644	3,853	7,722	2,388	4,786

¹ Includes items not shown separately. ² Based on estimated resident population as of July 1, see Table 17.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances* of Governments. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

Table 431. State and Local Governments—Revenue by State: 2002

[In millions of dollars (1,807,573 represents \$1,807,573,000,000). For fiscal year ending in year shown; see text, this section minus sign (-) indicates net loss]

State	Total revenue	General revenue								
		Total	Intergovernmental from federal government	General revenue own sources	Taxes					
					Total ¹	Property	Sales and gross receipts	Individual income ²	Motor vehicle	Other taxes
United States . . .	1,807,573	1,684,776	360,534	1,324,241	904,971	279,122	324,040	231,010	16,944	53,856
Alabama	24,740	23,741	6,263	17,478	9,719	1,474	4,800	2,449	207	789
Alaska	6,993	7,209	1,789	5,420	2,070	830	311	269	47	613
Arizona	30,083	25,524	5,719	19,805	14,420	4,254	7,081	2,437	153	495
Arkansas	13,616	13,260	3,645	9,614	6,461	1,004	3,340	1,743	107	267
California	250,725	226,644	48,250	178,394	120,424	30,243	41,560	38,380	1,740	8,502
Colorado	25,657	26,041	4,269	21,772	13,900	4,162	5,302	3,681	184	571
Connecticut	24,831	22,805	4,039	18,766	15,125	5,995	4,516	3,835	241	538
Delaware	5,972	5,600	959	4,641	2,687	400	326	1,015	32	914
District of Columbia	7,352	6,922	2,840	4,082	3,228	803	936	1,160	19	309
Florida	92,631	86,663	14,956	71,707	44,840	15,754	22,936	1,219	957	3,974
Georgia	46,166	44,360	9,357	35,002	24,058	6,640	9,395	7,056	269	699
Hawaii	7,452	7,429	1,547	5,881	4,240	615	2,244	1,164	133	83
Idaho	6,873	6,620	1,415	5,204	3,291	959	1,135	919	116	162
Illinois	73,588	69,098	12,717	56,382	41,570	15,873	13,876	8,855	1,458	1,508
Indiana	34,221	32,363	6,283	26,080	16,987	5,976	5,522	4,831	301	357
Iowa	17,601	16,871	3,626	13,245	8,330	2,878	2,886	1,903	378	285
Kansas	15,985	14,635	3,098	11,537	7,975	2,525	3,066	1,977	145	262
Kentucky	22,475	21,231	5,414	15,817	10,781	1,977	3,942	3,798	214	849
Louisiana	27,373	26,048	6,485	19,563	12,182	1,940	6,949	2,053	118	1,121
Maine	8,019	8,077	1,901	6,176	4,541	1,912	1,242	1,150	105	132
Maryland	33,468	32,319	5,927	26,391	19,874	5,412	4,274	8,004	200	1,285
Massachusetts	41,925	39,002	6,176	32,826	23,895	8,722	5,363	8,725	270	815
Michigan	63,099	57,942	12,543	45,398	30,644	9,793	10,238	8,663	891	1,059
Minnesota	35,131	33,193	6,088	27,105	18,456	5,215	5,918	5,977	497	850
Mississippi	15,905	15,293	4,625	10,667	6,524	1,647	3,255	1,181	112	329
Missouri	30,621	29,062	7,329	21,733	15,123	3,880	6,044	4,229	249	721
Montana	5,511	5,122	1,590	3,532	2,135	852	374	586	127	196
Nebraska	12,031	9,821	1,973	7,848	5,316	1,749	1,819	1,261	104	383
Nevada	12,809	11,417	1,632	9,785	6,433	1,702	3,840	-	130	761
New Hampshire	6,729	6,406	1,296	5,110	3,599	2,169	605	449	77	299
New Jersey	54,835	55,256	8,949	46,307	34,629	16,050	8,804	7,969	372	1,435
New Mexico	11,503	10,868	3,124	7,744	4,878	756	2,319	1,107	119	576
New York	170,982	155,541	36,186	119,356	88,878	26,826	22,491	35,283	808	3,471
North Carolina	48,597	44,165	10,241	33,924	22,576	5,422	7,852	7,933	437	932
North Dakota	4,227	3,994	1,156	2,838	1,729	532	689	250	52	206
Ohio	72,627	65,568	13,863	51,704	36,165	10,643	10,766	12,555	718	1,483
Oklahoma	19,161	18,061	4,413	13,648	8,782	1,482	3,446	2,460	570	824
Oregon	23,201	21,625	6,438	15,187	9,003	3,139	889	3,871	275	829
Pennsylvania	73,694	71,961	16,026	55,935	37,627	10,911	11,291	10,708	771	3,945
Rhode Island	6,862	6,636	1,766	4,870	3,622	1,462	1,164	852	53	91
South Carolina	24,985	21,239	5,333	15,907	9,752	3,096	3,425	2,509	110	611
South Dakota	3,964	3,902	1,150	2,752	1,841	668	930	41	66	137
Tennessee	33,483	27,484	7,604	19,880	12,974	3,453	7,461	649	342	1,069
Texas	114,018	109,128	22,915	86,214	58,981	24,521	28,639	-	1,292	4,528
Utah	13,789	12,499	2,613	9,886	6,026	1,420	2,619	1,716	86	186
Vermont	4,046	3,857	1,087	2,770	1,965	824	573	445	41	83
Virginia	38,780	39,026	6,235	32,791	22,131	6,711	6,542	7,020	447	1,411
Washington	42,124	36,345	7,042	29,303	19,514	5,791	11,976	-	338	1,410
West Virginia	11,345	10,111	2,999	7,112	4,641	901	1,980	1,255	88	418
Wisconsin	31,424	32,555	6,456	26,100	18,610	6,466	5,698	5,419	314	713
Wyoming	4,346	4,237	1,187	3,050	1,818	692	691	-	63	372

See footnote at end of table.

Table 431. **State and Local Governments—Revenue by State: 2002—Con.**

[See headnote page 276]

State	General revenue								Utility and liquor stores	Insurance trust revenue
	Current charges and miscellaneous revenue									
	Total	Current charges				Miscellaneous revenue				
		Total ¹	Educa-tion	Hospitals	Sewer-age	Total ¹	Interest earnings	Special assess-ments		
United States . . .	419,270	253,193	72,401	65,645	27,089	166,077	67,078	4,779	107,387	15,410
Alabama	7,759	5,992	1,457	3,519	257	1,767	678	3	2,138	-1,140
Alaska	3,350	696	146	65	53	2,654	1,226	8	225	-441
Arizona	5,385	2,893	1,099	265	386	2,492	1,064	73	3,193	1,367
Arkansas	3,153	1,960	707	640	171	1,194	493	8	595	-238
California	57,970	36,003	7,950	7,952	3,585	21,967	9,107	1,205	21,061	3,020
Colorado	7,872	4,603	1,618	834	488	3,269	1,323	142	1,755	-2,140
Connecticut	3,641	1,763	558	342	189	1,878	737	25	508	1,518
Delaware	1,954	908	313	33	113	1,046	364	1	170	202
District of Columbia	854	302	18	-	92	553	132	1	499	-69
Florida	26,867	15,022	2,741	3,635	1,614	11,844	4,333	1,207	5,689	278
Georgia	10,944	6,963	1,468	2,978	650	3,981	1,466	21	3,109	-1,303
Hawaii	1,642	1,037	224	180	145	605	291	17	197	-174
Idaho	1,913	1,299	280	516	104	614	318	28	206	47
Illinois	14,812	7,886	2,868	912	831	6,926	3,089	145	2,781	1,708
Indiana	9,093	5,763	2,263	1,774	750	3,331	1,000	26	1,720	138
Iowa	4,915	3,288	1,271	1,295	255	1,626	479	17	731	-1
Kansas	3,562	2,084	757	546	190	1,478	683	82	864	486
Kentucky	5,037	2,824	998	586	282	2,213	1,304	34	951	292
Louisiana	7,381	4,441	995	2,308	235	2,940	1,114	5	900	425
Maine	1,635	802	311	64	116	833	308	2	174	-231
Maryland	6,517	3,920	1,800	86	590	2,597	868	108	701	448
Massachusetts	8,930	3,823	1,198	323	682	5,107	2,006	32	2,288	636
Michigan	14,754	9,324	3,644	1,912	1,118	5,430	2,194	182	2,241	2,916
Minnesota	8,649	4,874	1,429	1,034	613	3,775	1,393	276	1,581	356
Mississippi	4,144	3,066	777	1,605	139	1,077	399	8	780	-168
Missouri	6,610	3,882	1,423	1,133	395	2,728	1,309	18	1,240	319
Montana	1,397	748	325	41	50	649	315	45	122	266
Nebraska	2,532	1,435	563	353	102	1,097	419	37	2,348	-139
Nevada	3,352	2,196	392	496	235	1,156	586	47	835	557
New Hampshire	1,511	805	388	6	76	706	388	1	404	-81
New Jersey	11,678	6,802	1,948	783	1,135	4,876	1,574	21	1,314	-1,734
New Mexico	2,867	1,230	393	385	114	1,636	722	20	367	268
New York	30,477	18,180	2,846	5,137	1,456	12,297	4,516	97	9,446	5,994
North Carolina	11,348	8,543	2,075	3,787	962	2,804	1,341	14	2,891	1,541
North Dakota	1,109	706	285	5	30	403	150	46	76	156
Ohio	15,539	9,107	3,653	1,793	1,362	6,432	2,604	157	2,478	4,581
Oklahoma	4,866	3,265	1,344	791	231	1,601	610	5	1,048	52
Oregon	6,184	3,894	1,073	745	525	2,290	652	58	1,319	257
Pennsylvania	18,308	11,080	3,355	2,938	1,489	7,229	3,190	83	3,184	-1,451
Rhode Island	1,248	555	252	4	59	693	289	4	135	90
South Carolina	6,155	4,579	1,202	2,215	262	1,576	681	27	2,212	1,533
South Dakota	910	424	190	29	45	486	253	4	176	-113
Tennessee	6,906	5,141	1,451	1,959	417	1,765	662	17	5,670	330
Texas	27,233	16,160	5,025	4,448	1,959	11,073	4,818	93	7,220	-2,330
Utah	3,860	2,504	955	629	163	1,356	480	22	1,577	-288
Vermont	805	437	294	-	36	368	169	3	200	-12
Virginia	10,660	6,520	2,063	1,602	741	4,140	1,604	73	1,596	-1,842
Washington	9,790	6,599	1,799	1,534	907	3,191	1,340	104	5,163	616
West Virginia	2,471	1,310	450	260	123	1,160	467	10	195	1,039
Wisconsin	7,490	4,857	1,635	752	532	2,632	1,180	110	957	-2,088
Wyoming	1,231	696	132	413	33	535	391	11	156	-46

- Represents or rounds to zero. ¹ Includes items not shown separately. ² Includes individual and corporate income taxes.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances* Census of Governments. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

Table 432. State and Local Governments—Expenditures and Debt by State: 2002

[In millions of dollars (2,048,719 represents \$2,048,719,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure										
	Total		Direct general expenditures, total	Education and social services			Highways	Public safety			
	Amount	Per capita ² (dol.)		Education	Public welfare	Health and hospitals		Police protection	Fire protection	Corrections	
United States	2,048,719	1,735,196	6,026	1,730,809	594,591	279,598	146,380	115,467	64,492	25,978	54,687
Alabama	28,531	24,605	5,493	24,605	8,320	4,162	4,082	1,668	710	279	460
Alaska	9,397	8,443	13,172	8,443	2,107	1,035	263	916	264	85	175
Arizona	31,308	25,252	4,641	25,252	8,796	3,286	1,209	1,913	1,259	485	1,122
Arkansas	14,570	13,068	4,829	13,068	4,783	2,593	915	1,307	403	148	369
California	293,424	238,503	6,814	235,627	76,827	35,559	20,961	11,467	10,147	4,170	9,012
Colorado	31,891	27,102	6,021	27,099	9,011	2,823	2,040	2,836	1,072	424	856
Connecticut	27,592	24,199	6,996	24,199	7,852	3,472	1,903	1,224	781	391	638
Delaware	5,947	5,358	6,647	5,357	1,937	659	327	464	191	24	245
District of Columbia	7,832	6,180	10,860	6,180	1,175	1,462	555	69	385	136	174
Florida	99,307	87,082	5,217	87,082	25,795	12,500	7,491	6,720	4,393	1,856	3,365
Georgia	52,310	44,951	5,261	44,951	17,366	6,159	4,832	2,939	1,555	636	1,765
Hawaii	9,402	8,304	6,691	8,289	2,257	1,141	652	419	255	104	157
Idaho	7,565	6,804	5,066	6,804	2,423	1,035	605	618	241	82	229
Illinois	87,401	73,822	5,865	73,819	25,953	9,861	5,199	5,676	3,226	1,358	1,879
Indiana	36,302	32,796	5,327	32,796	12,193	5,313	2,876	2,031	895	503	841
Iowa	19,294	17,229	5,868	17,186	6,467	2,682	1,886	1,762	458	161	330
Kansas	16,718	14,876	5,485	14,876	5,501	2,003	1,231	1,528	478	189	361
Kentucky	24,839	21,592	5,279	21,592	6,978	4,816	1,445	1,952	543	266	599
Louisiana	27,668	24,321	5,434	24,321	7,994	3,362	3,621	1,531	889	359	774
Maine	8,677	7,984	6,166	7,948	2,491	1,792	500	618	181	84	146
Maryland	35,577	31,796	5,833	31,796	12,142	4,737	1,490	1,855	1,335	523	1,257
Massachusetts	51,146	42,527	6,622	42,347	13,443	5,731	3,174	3,257	1,441	848	1,125
Michigan	69,533	60,783	6,052	60,723	23,745	9,837	5,347	3,219	1,976	681	2,109
Minnesota	40,516	36,933	6,952	34,933	11,266	7,473	1,965	2,681	1,019	265	649
Mississippi	17,285	15,384	5,366	15,384	5,101	3,236	2,140	1,236	461	173	323
Missouri	33,036	29,048	5,123	29,045	10,556	5,520	2,433	2,473	1,018	476	816
Montana	5,616	5,052	5,552	5,051	1,792	671	378	542	170	42	122
Nebraska	12,492	9,759	5,648	9,745	3,797	1,703	607	924	268	126	258
Nevada	13,971	11,774	5,433	11,766	3,679	1,120	923	1,271	650	285	503
New Hampshire	7,066	6,343	4,979	6,343	2,439	1,030	184	504	212	119	115
New Jersey	64,289	54,467	6,352	54,387	20,544	6,608	2,736	2,963	2,419	700	1,607
New Mexico	12,689	11,436	6,175	11,436	4,176	2,077	829	1,143	410	146	371
New York	198,536	161,740	8,453	161,130	47,723	32,503	13,008	7,078	6,719	2,452	4,663
North Carolina	51,839	44,540	5,362	44,540	15,262	7,657	6,087	3,017	1,504	573	1,172
North Dakota	4,190	3,886	6,130	3,886	1,311	664	104	461	77	26	60
Ohio	79,972	67,050	5,877	67,047	23,623	12,278	5,454	4,092	2,414	1,202	1,814
Oklahoma	20,776	18,196	5,214	18,154	6,904	3,192	1,305	1,544	569	295	560
Oregon	27,731	22,990	6,531	22,990	7,543	4,045	2,194	1,197	772	376	828
Pennsylvania	86,262	73,670	5,975	73,312	24,296	14,486	5,153	5,290	2,448	482	2,451
Rhode Island	7,939	6,784	6,352	6,756	2,180	1,667	299	331	239	189	158
South Carolina	28,106	23,820	5,804	23,820	8,380	4,374	3,143	1,491	722	232	570
South Dakota	4,276	3,885	5,111	3,885	1,360	605	171	580	105	36	93
Tennessee	36,638	28,952	5,000	28,952	9,468	6,458	3,300	1,773	977	423	690
Texas	129,874	111,604	5,134	111,604	45,703	14,903	10,104	7,527	3,728	1,496	4,401
Utah	15,523	12,861	5,546	12,861	5,196	1,595	858	1,017	441	147	375
Vermont	4,218	3,815	6,193	3,805	1,460	757	88	362	92	35	80
Virginia	43,688	39,269	5,388	39,267	15,149	4,674	3,184	3,102	1,309	623	1,388
Washington	50,431	38,657	6,372	38,646	12,866	6,198	4,013	2,376	1,092	663	1,146
West Virginia	11,930	9,848	5,456	9,848	3,519	2,139	516	1,041	187	66	202
Wisconsin	39,262	34,003	6,251	34,003	12,565	5,560	2,082	2,986	1,272	490	1,176
Wyoming	4,337	3,853	7,722	3,853	1,277	381	516	477	121	42	110

See footnotes at end of table.

Table 432. State and Local Governments—Expenditures and Debt by State: 2002—Con.

[See headnote page 278]

State	General expenditure							Utility and liquor store expenditures	Employee retirement expenditures	Debt outstanding
	Environment and housing				Governmental administration	Interest on general debt	Other			
	Sewerage	Solid waste management	Parks and recreation	Housing ³						
United States . . .	31,238	19,047	30,096	31,610	92,789	75,303	169,532	143,851	114,208	1,686,106
Alabama	612	234	340	404	955	819	1,558	2,160	1,429	19,057
Alaska	53	49	100	175	523	427	2,271	290	537	8,646
Arizona	547	341	643	300	1,644	1,091	2,615	4,122	1,353	26,606
Arkansas	190	148	163	158	672	416	803	594	592	8,754
California	3,964	2,697	4,173	5,381	15,640	8,683	26,947	28,814	17,123	209,299
Colorado	512	81	975	445	1,461	1,258	3,305	2,380	1,834	26,718
Connecticut	268	372	301	440	1,358	1,429	3,769	829	1,774	27,767
Delaware	104	44	76	104	408	326	447	222	257	5,533
District of Columbia	211	43	303	88	383	236	959	1,490	13	5,436
Florida	1,714	1,852	1,837	1,179	4,886	4,176	9,317	7,190	3,632	90,276
Georgia	1,081	493	746	740	2,400	1,132	3,107	4,244	2,204	34,301
Hawaii	168	147	260	221	529	573	1,406	336	569	8,448
Idaho	154	87	109	31	419	210	561	202	295	3,985
Illinois	1,480	466	2,524	1,788	4,148	3,926	6,333	4,842	6,156	80,936
Indiana	866	230	471	589	1,906	1,176	2,907	1,782	1,093	24,071
Iowa	299	146	296	151	838	376	1,334	845	839	9,494
Kansas	190	100	196	138	943	633	1,385	834	709	12,313
Kentucky	441	203	259	178	1,011	1,490	1,512	1,188	1,447	28,994
Louisiana	349	269	410	369	1,401	1,054	1,936	1,046	2,017	20,986
Maine	117	104	56	130	424	329	978	154	412	6,346
Maryland	485	440	696	754	1,645	1,368	3,069	1,104	1,953	25,663
Massachusetts	836	393	280	1,344	2,053	3,236	5,184	3,495	2,976	65,322
Michigan	1,426	539	1,057	372	2,860	2,382	5,172	2,778	3,972	54,195
Minnesota	613	273	733	763	1,744	1,455	4,034	2,009	2,587	32,010
Mississippi	116	118	160	145	634	497	1,045	761	929	9,834
Missouri	456	143	430	467	1,303	1,038	1,916	1,518	1,848	24,244
Montana	51	55	43	82	335	210	557	122	294	3,963
Nebraska	114	67	147	113	435	256	932	2,306	312	7,906
Nevada	178	19	381	195	910	676	976	1,260	549	15,773
New Hampshire	74	79	64	155	361	406	603	354	265	7,221
New Jersey	1,112	1,048	961	941	2,801	2,377	7,569	3,024	4,080	57,590
New Mexico	119	105	205	92	626	378	759	382	745	8,603
New York	2,244	2,367	2,006	3,766	7,470	8,329	20,801	17,282	14,140	197,195
North Carolina	651	623	645	760	1,744	1,343	3,503	3,693	2,330	33,461
North Dakota	31	34	95	53	180	150	641	89	123	2,905
Ohio	1,598	456	1,038	1,449	4,651	2,695	4,283	2,909	6,628	51,344
Oklahoma	269	162	302	178	865	523	1,487	1,088	1,109	12,508
Oregon	602	132	318	483	1,590	737	2,174	1,667	1,800	18,827
Pennsylvania	1,563	620	678	1,645	3,423	4,046	6,731	4,539	5,123	83,809
Rhode Island	82	105	64	156	372	324	591	233	546	7,345
South Carolina	229	235	261	270	1,291	1,159	1,462	2,277	1,372	22,873
South Dakota	44	25	104	51	199	173	339	164	198	3,451
Tennessee	366	317	442	496	1,247	922	2,074	5,808	1,185	21,128
Texas	1,777	907	2,050	1,564	4,509	4,999	7,935	9,107	6,910	122,810
Utah	237	111	323	180	915	425	1,040	1,796	452	13,250
Vermont	42	35	31	90	255	164	315	224	97	3,028
Virginia	751	550	632	702	2,251	1,706	3,245	1,838	1,914	35,422
Washington	911	493	866	897	1,742	1,539	3,844	6,775	1,841	45,561
West Virginia	124	60	113	114	636	446	686	261	493	8,085
Wisconsin	776	396	655	314	1,551	1,457	2,725	1,239	2,980	30,327
Wyoming	44	36	78	9	243	128	391	185	172	2,388

¹ Includes items not shown separately. ² Based on estimated resident population as of July 1; see Table 17. ³ Includes community development.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances Census of Governments*. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

Table 433. Bond Ratings for State Governments by State: 2005

[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 (+) or (-) 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	Aa2	AA	Montana	AA-	Aa3	(NA)
Alaska	AA	Aa2	AA	Nebraska	(1)	(NA)	(NA)
Arizona	AA	² Aa3	(NA)	Nevada	AA	Aa1	(NA)
Arkansas	AA	Aa2	(NA)	New Hampshire	AA	Aa2	AA
California	A	A2	A	New Jersey	AA	Aa3	AA-
Colorado	AA-	(NA)	(NA)	New Mexico	AA+	Aa1	(NA)
Connecticut	AA	Aa3	AA	New York	AA	Aa3	AA-
Delaware	AAA	Aaa	AAA	North Carolina	AAA	Aa1	AAA
Florida	AAA	Aa1	AA+	North Dakota	AA	² Aa2	(NA)
Georgia	AAA	Aaa	AAA	Ohio	AA+	Aa1	AA+
Hawaii	AA-	Aa2	AA	Oklahoma	AA	Aa3	AA
Idaho	AA-	² Aa2	(NA)	Oregon	AA-	Aa3	AA-
Illinois	AA	Aa3	AA	Pennsylvania	AA	Aa2	(NA)
Indiana	AA+	² Aa1	AAA	Rhode Island	AA	Aa3	AA
Iowa	AA+	² Aa1	(NA)	South Carolina	AA+	Aaa	AAA
Kansas	AA+	² Aa1	(NA)	South Dakota	(1)	(NA)	(NA)
Kentucky	AA-	² Aa2	(NA)	Tennessee	AA	Aa2	AA
Louisiana	A	A2	A	Texas	AA	Aa1	AA+
Maine	AA-	Aa3	AA	Utah	AAA	Aaa	AAA
Maryland	AAA	Aaa	(NA)	Vermont	AA+	Aa1	AA+
Massachusetts	AA	Aa2	(NA)	Virginia	AAA	Aaa	(NA)
Michigan	AA	Aa2	AA	Washington	AA	Aa1	AA
Minnesota	AAA	Aa1	AAA	West Virginia	AA-	Aa3	AA-
Mississippi	AA	Aa3	AA	Wisconsin	AA-	Aa3	AA-
Missouri	AAA	Aaa	AAA	Wyoming	AA	(NA)	(NA)

NA Not available. ¹ Not reviewed. ² Issuer rating.

Sources: Standard & Poor's, New York, NY (copyright), <<http://www2.standardandpoors.com/servlet/Satellite?pagename=sp/Page/HomePg>>; Moody's Investors Service, New York, NY (copyright), <<http://www.moodys.com/cust/defaultalt.asp>>; Fitch Ratings, New York, NY (copyright), <<http://www.fitchratings.com/>>.

Table 434. Bond Ratings for City Governments by Largest Cities: 2005

[As of fourth quarter. See headnote in table 433]

Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch	Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch
New York, NY	A+	A1	A+	Oakland, CA	A+	A1	A+
Los Angeles, CA	AA	Aa2	AA	Mesa, AZ	AA-	A1	(NA)
Chicago, IL	AA-	Aa3	AA	Tulsa, OK	AA	Aa2	(NA)
Houston, TX	AA-	Aa3	AA-	Omaha, NE	AAA	Aaa	(NA)
Philadelphia, PA	BBB	Baa1	(NA)	Minneapolis, MN	AAA	Aa1	(NA)
Phoenix, AZ	AA+	Aa1	(NA)	Honolulu, HI	AA-	Aa2	AA
San Diego, CA	(1)	A3	BBB+	Miami, FL	A+	A3	(NA)
Dallas, TX	AA+	Aa1	(NA)	Colorado Springs, CO	AA	Aa3	(NA)
San Antonio, TX	AA+	Aa2	(NA)	St. Louis, MO	A-	A3	A-
Detroit, MI	BBB	Baa2	(NA)	Wichita, KS	AA	Aa2	(NA)
San Jose, CA	AA+	Aa1	(NA)	Santa Ana, CA	(1)	(NA)	(NA)
Indianapolis, IN	AAA	(NA)	(NA)	Pittsburgh, PA	BBB-	Baa3	BBB
San Francisco, CA	AA	Aa3	AA-	Arlington, TX	AA	Aa2	(NA)
Jacksonville, FL	(1)	Aa2	(NA)	Cincinnati, OH	AA+	Aa1	(NA)
Columbus, OH	AAA	Aaa	(NA)	Anaheim, CA	AA	Aa2	(NA)
Austin, TX	AA+	Aa2	(NA)	Toledo, OH	A	A3	(NA)
Baltimore, MD	A+	A1	A+	Tampa, FL	A	Aa3	(NA)
Memphis, TN	A+	A1	AA-	Buffalo, NY	BBB-	Baa3	(NA)
Milwaukee, WI	AA	Aa2	AA+	St. Paul, MN	AAA	Aa2	AA+
Boston, MA	AA	Aa1	AA	Corpus Christi, TX	A+	A1	AA-
Washington, DC	A+	A2	(NA)	Aurora, CO	AA	Aa2	(NA)
El Paso, TX	AA	Aa3	(NA)	Raleigh, NC	AAA	Aaa	AAA
Seattle, WA	AAA	Aaa	(NA)	Newark, NJ	AA	Baa2	(NA)
Denver, CO	AA+	Aa1	(NA)	Lexington-Fayette, KY	AA+	(NA)	(NA)
Nashville-Davidson, TN	AA	Aa2	(NA)	Anchorage, AK	(1)	Aa3	(NA)
Charlotte, NC	AAA	Aaa	AAA	Louisville, KY	AA+	Aa2	(NA)
Fort Worth, TX	AA+	Aa1	(NA)	Riverside, CA	A+	(NA)	(NA)
Portland, OR	(1)	Aaa	(NA)	St Petersburg, FL	(1)	(NA)	(NA)
Oklahoma City, OK	AA	Aa2	(NA)	Bakersfield, CA	(1)	Aa3	(NA)
Tucson, AZ	AA	Aa3	(NA)	Stockton CA	A+	A1	(NA)
New Orleans, LA	B	Ba1	(NA)	Birmingham, AL	AA	Aa3	AA-
Las Vegas, NV	AA-	Aa3	(NA)	Jersey City, NJ	BBB	Baa3	(NA)
Cleveland, OH	A	A2	A+	Norfolk, VA	AA	A1	AA
Long Beach, CA	AA-	Aa3	(NA)	Baton Rouge, LA	(1)	(NA)	(NA)
Albuquerque, NM	AA	Aa3	AA	Hialeah, FL	(1)	(NA)	(NA)
Kansas City, MO	AA	Aa3	(NA)	Lincoln, NE	AAA	Aaa	(NA)
Fresno, CA	AA-	A1	(NA)	Greensboro, NC	AAA	Aaa	AAA
Virginia Beach, VA	AA+	Aa1	AA+	Plano, TX	AAA	Aaa	(NA)
Atlanta, GA	AA-	Aa3	AA-	Rochester, NY	AA	A2	(NA)
Sacramento, CA	AA	Aa2	(NA)				

NA Not available. ¹ Not reviewed.

Sources: Standard & Poor's, New York, NY (copyright), <<http://www2.standardandpoors.com/servlet/Satellite?pagename=sp/Page/HomePg>>; Moody's Investors Service, New York, NY (copyright), <<http://www.moodys.com/cust/defaultalt.asp>>; Fitch Ratings, New York, NY (copyright), <<http://www.fitchratings.com/>>.

Table 435. State Resources, Expenditures, and Balances: 2004 and 2005

[In millions of dollars (1,177,285 represents \$1,177,285,000,000). 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					
	Total, 2004	2005 ¹			Resources ^{3,4}		Expenditures ⁴		Balance ⁵	
		Total ²	General fund	Federal fund	2004	2005 ¹	2004	2005 ¹	2004	2005 ¹
United States . . .	1,177,285	1,260,174	535,654	371,076	547,672	594,796	522,869	557,051	20,653	32,170
Alabama	16,082	18,658	6,075	7,276	5,866	6,697	5,483	6,030	347	675
Alaska	7,650	9,787	2,383	3,409	2,346	3,055	2,319	3,046	27	9
Arizona	21,728	22,785	7,486	7,737	6,876	8,304	6,516	7,661	6,360	6,643
Arkansas	13,674	16,200	3,689	5,277	3,526	3,630	3,526	3,630	-	-
California	156,643	174,176	80,283	56,686	79,822	89,227	76,333	81,728	63,489	67,499
Colorado	13,633	13,797	5,799	3,227	6,035	6,363	5,689	6,211	6,346	6,152
Connecticut	20,314	20,732	13,361	3,603	12,973	14,212	12,671	13,909	302	303
Delaware	4,686	5,373	2,883	1,093	3,200	3,524	2,554	2,822	6,646	6,701
Florida	51,838	58,579	24,392	18,035	23,884	27,711	21,427	24,808	2,457	2,903
Georgia	28,670	30,368	14,633	13,992	16,774	17,657	15,906	16,429	6,869	61,228
Hawaii	7,949	9,007	4,166	1,678	4,025	4,671	3,840	4,185	185	486
Idaho	4,584	5,158	2,114	1,965	2,087	2,325	1,987	2,110	100	215
Illinois	50,336	46,889	17,743	8,220	27,140	26,342	23,448	22,187	182	497
Indiana	21,495	21,286	11,723	6,758	11,244	11,647	11,244	11,800	-	119
Iowa	13,456	14,177	4,519	4,107	4,683	4,826	4,517	4,590	166	76
Kansas	10,197	10,813	4,680	2,987	4,644	5,171	4,317	4,690	327	481
Kentucky	19,007	20,237	7,640	6,795	7,620	8,087	7,294	7,735	250	255
Louisiana	20,217	24,755	6,865	6,468	6,826	7,240	6,760	7,241	44	19
Maine	6,549	6,953	2,710	2,545	2,658	2,818	2,643	2,784	15	34
Maryland	16,902	18,468	8,294	5,060	10,703	12,438	10,250	11,264	453	1,174
Massachusetts	25,683	26,685	19,311	4,849	24,100	25,129	22,848	23,779	61,893	61,955
Michigan	39,756	40,617	8,498	12,710	8,751	8,655	8,751	8,655	-	-
Minnesota	23,537	25,147	15,145	5,805	14,868	15,598	13,600	14,595	61,269	1,003
Mississippi	10,799	11,535	3,490	4,358	3,541	3,945	3,591	3,632	3	52
Missouri	17,945	19,046	7,172	5,972	7,150	7,421	6,662	7,121	488	300
Montana	3,941	4,532	1,351	1,804	1,417	1,664	1,282	1,367	135	297
Nebraska	7,104	8,442	2,854	2,705	2,752	3,124	2,576	2,720	177	403
Nevada	6,769	7,524	2,721	1,794	2,610	3,213	2,389	3,076	221	137
New Hampshire	4,316	4,352	1,293	1,439	1,311	1,407	1,295	1,325	15	82
New Jersey	37,031	40,977	27,177	8,581	25,198	28,250	24,364	27,612	6,834	6,638
New Mexico	9,591	11,034	4,417	3,894	4,612	4,969	4,422	4,748	6,447	6,682
New York	97,328	100,668	43,619	36,697	43,142	44,837	42,065	43,619	61,077	61,218
North Carolina	32,096	30,811	15,918	8,967	15,187	16,616	14,704	15,798	289	493
North Dakota	2,925	3,366	920	1,335	971	1,074	894	906	77	69
Ohio	48,154	55,039	25,020	9,147	24,083	25,708	23,839	24,831	157	138
Oklahoma	13,069	14,210	5,027	5,153	4,936	5,142	4,869	4,945	67	10
Oregon	17,134	18,532	4,995	4,564	5,036	5,073	5,479	4,777	-443	296
Pennsylvania	48,022	52,499	23,031	17,950	22,152	23,483	21,885	23,105	77	365
Rhode Island	5,760	6,246	2,963	1,932	2,761	3,007	2,727	2,966	24	41
South Carolina	15,868	15,951	4,996	5,726	5,162	5,646	4,865	5,073	6,55	6,468
South Dakota	2,662	2,933	971	1,233	892	991	889	989	-	-
Tennessee	21,695	24,711	9,758	9,685	8,910	9,904	8,175	9,373	545	443
Texas	63,421	65,164	29,015	21,851	31,445	34,398	29,390	29,695	1,448	3,700
Utah	7,905	8,415	3,978	2,179	3,628	3,978	3,574	3,978	54	-
Vermont	3,213	3,670	673	972	972	1,083	915	1,038	-	-
Virginia	28,231	31,714	12,328	5,682	12,660	14,442	12,387	13,879	274	563
Washington	25,966	27,384	11,788	6,188	11,952	13,196	11,452	12,220	500	977
West Virginia	16,669	16,702	3,165	3,471	3,319	3,803	3,019	3,410	291	361
Wisconsin	32,911	31,869	11,860	6,976	10,759	11,889	10,784	11,758	6,105	6
Wyoming	2,175	2,201	762	538	463	1,207	453	1,202	10	5

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

Source: National Association of State Budget Officers, Washington, DC, 2004 *State Expenditure Report*, and *State General Fund from NASBO*, Fiscal Survey of the States, semi-annual (copyright).

Table 436. Estimated State and Local Taxes Paid by a Family of Four for Selected Largest City in Each State: 2004

[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. Compares 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	1,589	3,840	6,524	9,031	13,887	6.4	7.7	8.7	9.0	9.3
Atlanta, GA	1,969	4,949	8,326	11,262	16,839	7.9	9.9	11.1	11.3	11.2
Baltimore, MD	1,916	5,681	9,072	12,041	17,769	7.7	11.4	12.1	12.0	11.8
Boston, MA	1,843	4,713	7,689	10,068	14,833	7.4	9.4	10.3	10.1	9.9
Charlotte, NC	1,657	4,215	7,153	10,013	14,914	6.6	8.4	9.5	10.0	9.9
Chicago, IL	2,269	4,865	7,693	9,934	14,380	9.1	9.7	10.3	9.9	9.6
Columbus, OH	2,180	4,715	7,647	10,504	16,458	8.7	9.4	10.2	10.5	11.0
Denver, CO	1,299	3,395	5,804	7,609	11,098	5.2	6.8	7.7	7.6	7.4
Detroit, MI	2,440	5,253	8,280	11,010	16,377	9.8	10.5	11.0	11.0	10.9
Honolulu, HI	1,728	3,941	6,566	8,911	13,700	6.9	7.9	8.8	8.9	9.1
Houston, TX	1,681	3,295	5,134	6,518	9,145	6.7	6.6	6.8	6.5	6.1
Indianapolis, IN	2,403	5,221	8,076	10,535	15,423	9.6	10.4	11.3	10.5	10.3
Jacksonville, FL	676	1,956	3,464	4,588	6,791	2.7	3.9	4.6	4.6	4.5
Kansas City, MO	1,782	4,387	7,101	9,435	14,059	7.1	8.8	9.5	9.4	9.4
Las Vegas, NV	1,497	2,596	3,951	4,957	6,806	6.0	5.2	5.3	5.0	4.5
Los Angeles, CA	2,416	4,719	8,265	11,745	19,048	9.7	9.4	11.0	11.7	12.7
Memphis, TN	1,798	4,160	4,676	6,130	8,664	7.2	6.4	6.5	6.1	5.8
Milwaukee, WI	1,915	5,107	8,309	11,167	16,687	7.7	10.2	11.1	11.2	11.1
Minneapolis, MN	1,446	4,160	6,934	9,449	14,528	5.8	8.3	9.2	9.4	9.7
New Orleans, LA	1,070	3,607	6,908	9,671	14,802	4.3	7.2	9.2	9.7	9.9
New York City, NY	1,840	6,143	10,711	14,491	22,635	7.4	12.3	14.3	14.5	15.1
Oklahoma City, OK	1,801	4,096	6,722	8,670	13,421	7.2	8.2	9.0	8.7	8.9
Omaha, NE	1,924	4,325	7,378	10,166	15,626	7.7	8.7	9.8	10.2	10.4
Philadelphia, PA	2,858	6,237	10,149	13,133	19,077	11.4	12.5	13.5	13.1	12.7
Phoenix, AZ	1,348	3,321	5,655	7,582	11,371	5.4	6.6	7.5	7.6	7.6
Portland, OR	2,280	5,398	8,503	11,555	17,562	9.1	10.8	11.3	11.6	11.7
Seattle, WA	1,968	3,561	5,477	6,932	9,581	7.9	7.1	7.3	6.9	6.4
Virginia Beach, VA	1,905	4,056	6,540	8,723	12,863	7.6	8.1	8.7	8.7	8.6
Washington, DC	1,633	4,584	7,679	10,553	16,327	6.5	9.2	10.2	10.6	10.9
Wichita, KS	1,075	3,335	5,653	8,118	12,429	4.3	6.7	7.5	8.1	8.3
Average ¹	1,787	4,161	6,884	9,254	13,903	7.1	8.3	9.2	9.3	9.3
Median ¹	1,798	4,073	6,908	9,449	14,219	7.2	8.1	9.2	9.4	9.5

¹ Based on selected cities and District of Columbia. For complete list of cities, see Table 437.

Source: Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Revenues, Tax Burden Comparisons, Nationwide Comparison*, annual. See <<http://www.cfo.dc.gov/cfo/site/>>.

Table 437. Residential Property Tax Rates for Largest City in Each State: 2004

[The real property tax is a function of housing values, real estate tax rates, assessment levels, homeowner exemptions and credits. Effective rate is the amount each jurisdiction considers based upon assessment level used. Assessment level is ratio of assessed value to assumed market value. Nominal rates represent the "announced" rates levied by the jurisdiction]

City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100	City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Houston, TX	1	2.99	100.0	2.99	Columbus, OH	28	1.49	30.3	4.91
Providence, RI	2	2.97	100.0	2.97	Portland, OR	29	1.43	64.2	2.23
Indianapolis, IN	3	2.78	100.0	2.78	Wilmington, DE	30	1.39	51.2	2.71
Bridgeport, CT	4	2.73	70.0	3.90	Little Rock, AR	31	1.38	20.0	6.90
Philadelphia, PA	5	2.64	32.0	8.26	Phoenix, AZ	32	1.32	10.0	13.21
Manchester, NH	6	2.64	100.0	2.64	Wichita, KS	33	1.31	11.5	11.43
Milwaukee, WI	7	2.54	96.8	2.63	Minneapolis, MN	34	1.31	88.6	1.48
Baltimore, MD	8	2.46	100.0	2.46	Albuquerque, NM	35	1.27	33.3	3.80
Newark, NJ	9	2.30	94.7	2.43	Los Angeles, CA	36	1.25	100.0	1.25
Des Moines, IA	10	2.21	48.5	4.56	Boston, MA	37	1.23	100.0	10.21
Portland, ME	11	2.20	82.0	2.68	Oklahoma City, OK	38	1.20	11.0	10.91
Omaha, NE	12	2.08	94.0	2.21	Kansas City, MO	39	1.20	19.0	6.30
Jacksonville, FL	13	1.98	98.0	2.02	New York City, NY	40	1.16	8.0	14.46
Fargo, ND	14	1.89	3.9	48.41	Charlotte, NC	41	1.13	95.8	1.18
Detroit, MI	15	1.86	27.8	6.71	Louisville, KY	42	1.10	90.0	1.23
Columbia, SC	16	1.84	4.0	46.10	Las Vegas, NV	43	1.09	35.0	3.12
Chicago, IL	17	1.74	22.1	7.88	Virginia Beach, VA	44	1.08	88.7	1.22
New Orleans, LA	18	1.74	10.0	17.40	Seattle, WA	45	1.03	94.1	1.09
Memphis, TN	19	1.73	23.8	7.27	Washington, DC	46	0.96	100.0	0.96
Boise, ID	20	1.73	97.3	1.78	Charleston, SC	47	0.88	60.0	1.47
Atlanta, GA	21	1.72	40.0	4.29	Birmingham, AL	48	0.70	10.0	6.95
Jackson, MS	22	1.71	10.0	17.09	Cheyenne, WY	49	0.68	9.5	7.11
Anchorage, AK	23	1.63	100.0	1.63	Denver, CO	50	0.53	8.0	6.69
Sioux Falls, SD	24	1.56	85.0	1.84	Honolulu, HI	51	0.38	100.0	0.38
Billings, MT	25	1.55	80.0	1.94	Unweighted Average	(X)	1.62	59.3	6.29
Burlington, VT	26	1.54	67.6	2.28	Median	(X)	1.54	(X)	(X)
Salt Lake City, UT	27	1.51	99.0	1.53					

X Not applicable.

Source: Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Revenues, Tax Burden Comparisons, Nationwide Comparison*, annual. See <<http://www.cfo.dc.gov/cfo/site/>>.

Table 438. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2002 to 2004

[In millions of dollars (43,653.3 represents \$43,653,300,000). For fiscal years; see text, this section]

State	Gross revenue			2004					
	2002	2003	2004	Amuse- ment taxes	Parimutuel taxes	Lottery revenue			
						Total ²	Apportionment of funds		
							Prizes	Adminis- tration	Proceeds available from ticket sales
United States . . .	43,653.3	46,673.7	50,758.5	4,990.7	301.9	45,465.9	27,654.7	2,790.2	15,021.1
Alabama	3.7	3.5	3.3	0.1	3.2	(X)	(X)	(X)	(X)
Alaska	2.5	2.6	2.4	2.4	(X)	(X)	(X)	(X)	(X)
Arizona	276.2	302.0	343.3	0.6	0.6	342.1	200.3	33.8	108.0
Arkansas	4.4	4.4	4.6	(X)	4.6	(X)	(X)	(X)	(X)
California	2,743.4	2,634.0	2,810.6	(X)	42.1	2,768.5	1,566.0	156.7	1,045.8
Colorado	478.2	464.6	510.8	99.1	4.5	407.2	242.5	51.0	113.7
Connecticut	1,282.8	1,302.4	1,355.3	435.1	10.7	909.6	538.3	87.3	283.9
Delaware	397.1	367.3	397.6	(X)	0.2	379.4	53.2	42.3	283.9
Florida	2,232.9	2,743.5	2,928.5	(X)	26.7	2,901.7	1,724.5	134.9	1,042.3
Georgia	2,162.8	2,284.1	2,376.3	(X)	(X)	2,376.3	1,480.3	112.4	783.6
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	92.7	90.8	101.4	(X)	(X)	101.4	64.7	10.7	25.9
Illinois	2,064.4	2,152.2	2,370.4	785.9	12.0	1,572.5	973.8	56.5	542.1
Indiana	1,094.8	1,281.2	1,439.4	765.7	4.8	668.9	436.5	31.6	200.8
Iowa	375.4	356.8	412.0	213.5	3.2	195.2	114.5	27.3	53.5
Kansas	184.3	196.7	215.7	0.7	3.5	211.5	120.8	20.7	70.0
Kentucky	656.8	650.7	695.8	0.2	15.5	680.1	439.2	44.6	196.3
Louisiana	787.8	809.9	855.6	524.1	20.4	311.1	169.8	19.5	121.8
Maine	157.7	164.3	193.5	(X)	4.5	189.0	116.8	29.6	42.6
Maryland	1,314.5	1,336.9	1,408.9	10.1	3.0	1,395.4	789.8	139.4	466.2
Massachusetts	4,214.9	4,214.1	4,386.5	5.3	5.7	4,375.6	3,148.5	73.2	1,153.9
Michigan	1,662.9	1,666.0	1,952.7	99.5	11.8	1,841.4	1,099.7	56.8	684.9
Minnesota	410.0	370.5	403.2	55.8	1.5	345.9	240.7	22.6	82.6
Mississippi	184.2	184.6	167.3	167.3	(X)	(X)	(X)	(X)	(X)
Missouri	769.2	952.6	1,049.5	307.1	(X)	742.5	484.8	38.4	219.3
Montana	75.5	78.6	85.2	50.5	0.1	34.6	18.7	6.8	9.2
Nebraska	81.2	88.1	99.0	6.1	0.3	92.6	52.6	20.6	19.4
Nevada	720.7	739.3	861.5	861.5	(X)	(X)	(X)	(X)	(X)
New Hampshire	209.5	217.1	232.2	1.8	4.1	226.3	137.1	15.4	73.7
New Jersey	2,306.0	2,307.6	2,533.7	468.1	(X)	2,065.7	1,196.8	73.1	795.9
New Mexico	158.2	168.8	178.2	38.5	1.2	138.4	85.2	17.3	36.0
New York	4,506.6	5,109.8	5,528.5	0.6	36.1	5,491.8	3,306.3	226.3	1,959.2
North Carolina	11.1	11.1	11.5	11.5	(X)	(X)	(X)	(X)	(X)
North Dakota	16.6	16.9	12.7	10.1	2.6	(X)	(X)	(X)	(X)
Ohio	2,000.5	2,093.8	2,170.6	(X)	15.9	2,154.7	1,276.0	277.8	600.9
Oklahoma	10.1	9.4	8.2	5.4	2.8	(X)	(X)	(X)	(X)
Oregon	1,421.8	1,526.5	1,612.5	0.1	2.9	1,609.5	1,148.9	264.7	195.9
Pennsylvania	1,805.7	1,987.6	2,189.5	0.6	26.6	2,162.4	1,305.9	19.2	837.3
Rhode Island	1,019.4	1,124.8	1,314.0	(X)	4.7	1,309.4	1,023.7	7.2	278.4
South Carolina	364.5	709.0	922.7	39.6	(X)	883.1	552.3	39.9	290.9
South Dakota	132.6	137.0	141.6	-	0.9	140.7	19.1	5.0	116.6
Tennessee	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas	2,847.7	3,164.3	3,522.8	23.1	11.8	3,487.9	2,068.6	356.2	1,063.1
Utah	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	82.0	74.8	87.0	(X)	(X)	87.0	57.6	9.3	20.1
Virginia	1,104.9	1,137.4	1,262.4	0.1	(X)	1,262.4	707.2	132.9	422.2
Washington	440.7	462.3	483.3	0.1	1.8	481.4	295.5	65.7	120.3
West Virginia	461.5	566.8	683.3	(X)	9.5	673.8	123.3	30.1	520.5
Wisconsin	399.9	406.7	451.2	0.4	1.8	449.0	275.2	33.3	140.6
Wyoming	0.2	0.2	0.2	(X)	0.2	(X)	(X)	(X)	(X)

- Rounds to zero. X Not applicable. ¹ Represents nonlicense taxes. ² Excludes commissions.

Source: U.S. Census Bureau, Federal, State and Local Governments, State Government Finances, Lottery, and unpublished data; <<http://www.census.gov/govs/www/state.html>>.

Table 439. Lottery Sales—Type of Game: 1980 to 2005

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

Game	1980	1990	1995	2000	2002	2003	2004	2005
Total ticket sales	2,393	20,017	31,931	37,201	41,979	43,521	47,697	47,364
Instant ¹	527	5,204	11,511	15,459	18,509	20,387	23,011	25,946
Three-digit ²	1,554	4,572	5,737	5,341	5,356	5,394	5,389	5,428
Four-digit ²	55	1,302	1,941	2,711	2,916	3,059	3,195	3,300
Lotto ³	52	8,563	10,594	9,160	9,564	9,655	10,472	9,707
Other ⁴	206	376	2,148	4,530	5,633	5,026	5,630	2,983
State proceeds (net income) ⁵	978	7,703	11,100	11,404	12,478	13,991	15,094	15,779

¹ Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. ² Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. ³ 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. ⁴ Includes break-open tickets, spiel, keno, video lottery, etc. ⁵ Sales minus prizes and expenses equal net government income.

Source: TLF Publications, Inc., Boyds, MD, 2006 *World Lottery Almanac* annual; *LaFleur's Fiscal 2005 Lottery Interim & VLT Book* (copyright) <<http://www.lafleurs.com/>>.

Table 440. State Governments—Summary of Finances: 1990 to 2003

[(673,119 represents \$673,119,000,000), For fiscal year ending in year shown; see text; this section. Minus sign (-) indicates net loss]

Item	Total (million dollars)				Per capita (dollars) ¹			
	1990	2000	2002	2003	1990	2000	2002	2003
Borrowing and revenue	673,119	1,336,798	1,205,999	1,430,303	2,712	4,760	4,196	4,928
Borrowing	40,948	75,968	108,170	134,644	165	270	376	464
Total revenue	632,172	1,260,829	1,097,829	1,295,659	2,547	4,489	3,820	4,464
General revenue	517,429	984,783	1,062,305	1,112,349	2,085	3,506	3,696	3,833
Taxes	300,489	539,655	535,241	548,991	1,211	1,922	1,862	1,892
Sales and gross receipts	147,069	252,147	262,361	273,811	593	898	913	943
General	99,702	174,461	179,665	184,597	402	621	625	636
Motor fuels	19,379	29,968	31,968	32,269	78	107	111	111
Alcoholic beverages	3,191	4,104	4,249	4,399	13	15	15	15
Tobacco products	5,541	8,391	8,902	11,482	22	30	31	40
Other	19,256	35,222	37,576	41,065	78	125	131	141
Licenses	18,842	32,598	35,391	35,863	76	116	123	124
Motor vehicles	9,848	15,099	15,641	16,009	40	54	54	55
Corporations in general	3,099	6,460	5,842	6,129	12	23	20	21
Other	5,895	11,039	13,908	13,725	24	39	48	47
Individual income	96,076	194,573	185,697	181,933	387	693	646	627
Corporation net income	21,751	32,522	25,123	28,384	88	116	87	98
Property	5,848	10,996	9,702	10,471	24	39	34	36
Other	10,902	16,819	16,967	18,529	44	60	59	64
Charges and miscellaneous	90,612	170,747	191,641	201,741	365	608	667	695
Intergovernmental revenue	126,329	274,382	335,423	361,617	509	977	1,167	1,246
From federal government	118,353	259,114	317,581	343,308	477	923	1,105	1,183
Public welfare	59,397	147,150	181,517	196,954	239	524	632	679
Education	21,271	42,086	51,103	56,362	86	150	178	194
Highways	13,931	23,790	29,641	29,481	56	85	103	102
Health and hospitals	5,475	14,223	17,875	19,559	22	51	62	67
Other	18,279	31,865	37,445	40,951	74	113	130	141
From local governments	7,976	15,268	17,842	18,309	32	54	62	63
Utility revenue	3,305	4,513	11,935	12,518	13	14	42	43
Liquor store revenue	2,907	3,895	4,288	4,518	12	14	15	16
Insurance trust revenue	108,530	267,639	19,301	166,274	437	953	67	573
Employee retirement	78,898	230,166	-25,244	110,839	318	820	-88	382
Unemployment compensation	18,370	23,260	26,960	35,191	74	83	94	121
Expenditure and debt redemption	592,213	1,125,828	1,334,969	1,426,715	2,386	4,009	4,645	4,916
Total expenditure	572,318	1,084,097	1,280,290	1,359,048	2,306	3,860	4,455	4,683
General expenditure	508,284	964,723	1,109,227	1,163,968	2,048	3,435	3,859	4,010
Education	184,935	346,465	389,390	411,094	745	1,234	1,355	1,416
Public welfare	104,971	238,890	287,016	314,407	423	851	999	1,083
Health	20,029	42,066	50,293	50,221	81	150	175	173
Hospitals	22,637	32,578	37,393	38,395	91	116	130	132
Highways	44,249	74,415	84,198	85,726	178	265	293	295
Police protection	5,166	9,788	10,706	11,144	21	35	37	38
Corrections	17,266	35,129	38,918	39,188	70	125	135	135
Natural resources	9,909	15,967	17,821	18,577	40	57	62	64
Housing and community development	2,856	4,726	5,989	8,112	12	17	21	28
Other and unallocable	96,267	164,698	187,504	187,106	388	586	652	645
Utility expenditure	7,131	10,723	20,279	22,405	29	38	71	77
Liquor store expenditure	2,452	3,195	3,498	3,697	10	11	12	13
Insurance trust expenditure	54,452	105,456	147,286	168,979	219	375	512	582
Employee retirement	29,562	75,971	91,971	103,409	119	271	320	355
Unemployment compensation	16,423	18,583	42,017	51,411	66	66	146	177
By character and object								
Intergovernmental expenditure	175,028	327,070	364,789	382,197	705	1,165	1,269	1,317
Direct expenditure	397,291	757,027	915,501	976,852	1,601	2,695	3,185	3,366
Current operation	258,046	523,114	620,763	656,989	1,040	1,863	2,160	2,264
Capital outlay	45,524	76,233	89,919	91,943	183	271	313	317
Construction	34,803	59,681	71,035	72,374	140	213	247	249
Land and existing structure	3,471	4,681	5,305	6,945	14	17	18	24
Equipment	7,250	11,871	13,579	12,623	29	42	47	43
Assistance and subsidies	16,902	22,136	24,313	25,901	68	79	85	89
Interest on debt	22,367	30,089	33,220	33,040	90	107	116	114
Insurance benefits	54,452	105,456	147,286	168,979	219	375	512	582
Debt redemption	19,895	41,730	54,678	67,666	80	149	190	233
Debt outstanding, year end	318,254	547,876	642,202	697,929	1,282	1,951	2,234	2,405
Long-term	315,490	541,497	623,558	681,796	1,271	1,928	2,170	2,349
Full-faith and credit	74,972	138,525	159,502	179,372	302	493	555	618
Nonguaranteed	240,518	402,972	464,056	502,424	969	1,435	1,615	1,731
Short-term	2,764	6,379	18,644	16,133	11	23	65	56
Net long-term	125,524	266,870	317,829	366,207	506	950	1,106	1,262
Full-faith and credit only	63,481	128,384	149,580	170,137	256	457	520	586

¹ 1990 and 2000 based on enumerated resident population as of April 1. Other years based on estimated resident population as of July 1. ² Includes other items not shown separately. ³ Includes repayments. ⁴ Less cash and investment assets specifically held for redemption of long-term debt.

Source: U.S. Census Bureau, *Federal State and Local Governments, State Government Finances*, series GF, No. 3 thereafter. <<http://www.census.gov/govs/www/estimate03.html>> (accessed 21 June 2005).

Table 441. State Governments—Revenue by State: 2004

[In millions of dollars (1,589,856 represents \$1,589,856,000,000), except as noted. For fiscal year ending in year shown; see text, this section. Includes local shares of state imposed taxes. Minus sign (-) indicates net loss]

State	Total revenue ^{1,2}	General revenue							Utility and liquor store revenue	Insurance trust revenue
		Total	Per capita ³		Intergovernmental		Taxes	Current charges and miscellaneous revenue		
			(dol.)	Rank	Total	From federal government				
United States . . .	1,589,856	1,197,347	4,085	(X)	394,497	374,694	593,822	209,028	17,821	374,689
Alabama	21,568	17,616	4,767	39	6,871	6,278	7,018	3,727	172	3,780
Alaska	8,848	6,626	13,446	1	2,194	2,189	1,339	3,093	14	2,208
Arizona	23,753	18,949	4,138	46	6,987	6,582	9,606	2,355	25	4,779
Arkansas	14,225	11,680	5,173	29	4,042	4,019	5,581	2,057	-	2,545
California	229,289	154,485	6,397	13	49,556	45,553	85,721	19,207	4,367	70,437
Colorado	23,082	14,957	5,016	33	4,595	4,531	7,051	3,311	-	8,125
Connecticut	19,519	17,423	5,578	23	4,132	4,123	10,291	3,000	23	2,072
Delaware	5,698	5,144	6,865	6	1,054	1,022	2,375	1,715	10	544
Florida	75,176	56,672	4,324	44	16,737	16,609	30,534	9,401	19	18,486
Georgia	34,814	28,205	3,904	50	9,096	9,040	14,571	4,538	2	6,607
Hawaii	8,229	6,675	6,521	10	1,640	1,633	3,849	1,186	-	1,554
Idaho	7,112	5,310	5,098	31	1,741	1,736	2,648	921	77	1,726
Illinois	61,255	46,519	4,819	37	14,173	12,650	25,491	6,856	-	14,736
Indiana	26,917	23,465	4,323	45	7,057	6,912	11,957	4,650	-	3,452
Iowa	15,292	11,845	5,178	28	4,038	3,912	5,143	2,664	136	3,310
Kansas	11,044	9,869	4,040	48	3,000	2,966	5,284	1,585	-	1,175
Kentucky	20,180	17,382	4,872	36	5,796	5,894	8,463	3,123	-	2,798
Louisiana	23,730	19,156	5,265	26	6,996	6,900	8,030	4,130	5	4,569
Maine	8,310	6,795	6,319	14	2,574	2,560	2,897	1,325	91	1,424
Maryland	28,396	22,841	5,106	30	6,457	6,227	12,315	4,070	107	5,447
Massachusetts	41,616	32,980	6,495	11	8,997	8,626	16,839	7,143	130	8,505
Michigan	57,461	46,780	5,687	20	13,750	13,483	24,061	8,969	676	10,006
Minnesota	29,708	24,217	5,829	18	6,380	6,207	14,735	3,102	-	5,491
Mississippi	15,351	12,196	5,292	25	5,425	5,229	5,125	1,647	194	2,961
Missouri	26,320	20,287	4,570	42	7,412	7,237	9,120	3,756	-	6,033
Montana	5,452	4,245	5,881	17	1,705	1,694	1,626	915	50	1,157
Nebraska	8,316	7,338	4,758	40	2,383	2,362	3,640	1,315	-	979
Nevada	10,136	7,318	4,345	43	1,625	1,569	4,739	954	143	2,675
New Hampshire	6,175	5,024	4,753	41	1,677	1,456	2,005	1,342	372	779
New Jersey	50,589	37,904	5,825	19	9,580	9,006	20,981	7,343	591	12,093
New Mexico	11,810	9,798	6,206	16	3,546	3,434	4,002	2,250	-	2,011
New York	136,521	106,300	7,081	4	47,838	41,219	45,826	12,636	6,091	24,129
North Carolina	44,371	32,951	5,196	27	11,609	11,045	16,836	4,506	-	11,420
North Dakota	5,228	3,172	8,220	3	1,221	1,191	1,229	723	-	2,056
Ohio	76,443	45,732	6,676	9	14,870	14,480	22,476	8,386	581	30,130
Oklahoma	17,520	13,700	4,972	35	4,566	4,483	6,427	2,708	353	3,467
Oregon	24,489	13,766	6,819	7	4,161	4,148	6,103	3,502	291	10,431
Pennsylvania	69,213	50,029	5,584	22	15,298	15,175	25,347	9,384	1,109	18,075
Rhode Island	7,266	5,619	6,728	8	2,096	1,987	2,409	1,114	22	1,625
South Carolina	21,242	16,836	5,062	32	6,229	5,822	6,804	3,804	1,048	3,358
South Dakota	3,864	2,907	5,011	34	1,239	1,220	1,063	605	-	957
Tennessee	23,921	20,901	4,059	47	9,017	8,772	9,529	2,355	-	3,020
Texas	90,570	71,568	4,030	49	25,640	24,864	30,752	15,176	-	19,003
Utah	13,168	9,560	5,439	24	2,878	2,810	4,196	2,486	142	3,466
Vermont	4,303	3,795	6,928	5	1,315	1,314	1,767	713	35	472
Virginia	35,740	27,972	4,777	38	6,238	6,091	14,233	7,501	408	7,361
Washington	35,086	25,202	5,653	21	6,954	6,669	13,895	4,353	418	9,466
West Virginia	11,633	9,638	6,417	12	3,306	3,258	3,749	2,583	60	1,935
Wisconsin	34,753	23,934	6,314	15	6,832	6,596	12,638	4,464	-	10,819
Wyoming	5,152	4,061	10,182	2	1,977	1,912	1,505	580	56	1,034

- Represents or rounds to zero. X Not applicable. ¹ Includes categories not shown separately. ² Duplicate intergovernmental transactions are excluded. ³ Based on estimated resident population July 1.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, Survey of State Government Finances, 2004*, and unpublished data. See also <<http://www.census.gov/govs/www/state04.html>>. Accessed as of 10 April 2006.

Table 442. State Government Tax Collections by State: 2004

[In millions of dollars (593,822 represents 593,822,000,000)]

State	All taxes			Total property tax	Sales and gross receipts taxes						
	Per capita		Total general sales and gross receipts		Selective sales tax						
	Total	Total (dol.)			Rank	Total	Alcoholic beverages sales	Insurance premiums	Motor fuels sales	Public utilities	
United States . . .	593,822	2,026	(X)	11,425	293,776	198,209	95,567	4,615	13,914	33,709	10,609
Alabama	7,018	1,551	46	221	3,676	1,893	1,783	137	246	535	601
Alaska	1,339	2,035	22	47	168	(X)	168	28	50	41	4
Arizona	9,606	1,674	41	346	6,071	4,720	1,351	56	313	672	35
Arkansas	5,581	2,029	24	520	2,934	2,150	785	41	91	453	(X)
California	85,721	2,392	9	2,079	33,984	26,507	7,477	313	2,115	3,325	521
Colorado	7,051	1,532	48	(X)	2,894	1,909	985	31	178	598	9
Connecticut	10,291	2,941	3	(X)	4,900	3,127	1,773	44	218	457	196
Delaware	2,375	2,862	5	(X)	383	(X)	383	13	68	112	36
Florida	30,534	1,756	36	277	23,409	17,129	6,281	592	711	2,022	1,712
Georgia	14,571	2,634	42	65	6,469	4,921	1,547	150	317	756	(X)
Hawaii	3,849	3,050	1	(X)	2,470	1,900	570	41	82	84	100
Idaho	2,648	1,898	32	(X)	1,403	1,037	366	7	82	218	2
Illinois	25,491	2,005	25	57	12,527	6,923	5,604	148	379	1,422	1,705
Indiana	11,957	1,920	30	9	6,907	4,759	2,148	39	178	802	11
Iowa	5,143	1,742	38	(X)	2,437	1,618	820	13	138	358	(X)
Kansas	5,284	1,933	28	58	2,723	1,933	790	88	122	429	0.7
Kentucky	8,463	2,043	21	455	4,006	2,466	1,540	79	332	477	(X)
Louisiana	8,030	1,782	34	40	4,611	2,681	1,930	53	342	561	7
Maine	2,897	2,203	16	45	1,360	917	443	39	78	220	8
Maryland	12,315	2,214	15	479	5,212	2,945	2,267	27	279	746	137
Massachusetts	16,839	2,628	7	0.1	5,603	3,743	1,859	69	400	684	(X)
Michigan	24,061	2,241	12	2,803	10,844	7,894	2,950	149	230	1,081	29
Minnesota	14,735	2,891	4	608	6,384	4,067	2,318	69	266	648	0.1
Mississippi	5,125	1,767	35	40	3,391	2,483	908	40	161	465	12
Missouri	9,120	1,583	45	23	4,469	2,950	1,518	28	305	727	(X)
Montana	1,626	1,754	37	184	437	(X)	437	21	61	198	28
Nebraska	3,640	2,082	18	2	1,988	1,525	463	23	38	303	3
Nevada	4,739	2,031	23	132	3,825	2,265	1,560	34	194	294	10
New Hampshire	2,005	1,544	47	494	674	(X)	674	12	79	130	66
New Jersey	20,981	2,416	8	4	9,740	6,262	3,479	87	418	547	943
New Mexico	4,002	2,103	17	53	2,038	1,443	595	38	87	211	18
New York	45,826	2,377	10	(X)	16,479	10,050	6,429	191	833	519	822
North Carolina	16,836	1,971	26	(X)	7,269	4,352	2,917	212	433	1,273	320
North Dakota	1,229	1,932	29	1	667	367	299	6	31	119	34
Ohio	22,476	1,963	27	41	10,783	7,882	2,902	88	423	1,541	276
Oklahoma	6,427	1,824	33	(X)	2,339	1,594	745	68	144	415	21
Oregon	6,103	1,700	40	16	749	(X)	749	13	52	405	11
Pennsylvania	25,347	2,045	20	68	12,530	7,773	4,757	221	640	1,785	1,017
Rhode Island	2,409	2,230	14	2	1,305	805	501	11	43	133	89
South Carolina	6,804	1,621	43	12	3,690	2,727	963	147	107	489	45
South Dakota	1,063	1,378	49	(X)	865	586	279	12	55	126	2
Tennessee	9,529	1,617	44	(X)	7,345	5,845	1,499	92	351	832	5
Texas	30,752	1,368	50	(X)	24,621	15,460	9,161	602	1,130	2,919	793
Utah	4,196	1,733	39	(X)	2,142	1,561	581	29	107	342	14
Vermont	1,767	2,845	6	448	688	257	431	17	49	86	11
Virginia	14,233	1,903	31	21	5,212	2,977	2,235	146	351	909	129
Washington	13,895	2,239	13	1,527	10,865	8,423	2,441	193	346	926	353
West Virginia	3,749	2,068	19	3	2,093	1,021	1,072	9	102	309	188
Wisconsin	12,638	2,296	11	104	5,621	3,899	1,722	48	138	936	286
Wyoming	1,505	2,974	2	140	574	463	111	1	18	70	3

See footnote at end of table.

Table 442. State Government Tax Collections by State: 2004

[See headnote, page 286]

State	License taxes					Other taxes				
	Total	Selective license taxes				Total	Selective other taxes			
		Corporation	Hunting and fishing	Motor vehicle operators	Occupancy and business n.e.c. ²		Individual income	Corporation net income	Death and gift	Severance
United States . . .	39,627	6,339	1,234	19,282	10,881	248,994	197,879	30,897	5,739	6,362
Alabama	397	73	15	190	107	2,724	2,244	292	29	114
Alaska	84	1	24	44	9	1,039	(X)	340	2	697
Arizona	290	14	18	177	63	2,899	2,316	526	42	16
Arkansas	188	9	21	126	21	1,938	1,686	182	21	16
California	5,744	71	83	2,342	3,063	43,914	36,399	6,926	575	14
Colorado	338	7	66	207	50	3,820	3,414	240	50	116
Connecticut	385	16	4	236	118	5,006	4,320	380	130	(X)
Delaware	882	568	1	34	221	1,110	781	218	12	(X)
Florida	1,775	161	15	1,277	256	5,073	(X)	1,441	387	49
Georgia	618	53	24	317	117	7,419	6,830	495	66	(X)
Hawaii	123	2	0.3	89	19	1,256	1,169	58	10	(X)
Idaho	221	2	29	114	42	1,024	908	104	7	3
Illinois	2,386	169	30	1,448	719	10,521	8,140	2,069	222	0.3
Indiana	448	5	17	371	40	4,593	3,808	645	140	0.6
Iowa	576	39	25	397	76	2,130	1,959	90	68	(X)
Kansas	275	47	18	176	23	2,228	1,916	167	48	98
Kentucky	542	198	21	217	85	3,459	2,819	382	68	187
Louisiana	429	187	28	125	77	2,951	2,192	237	46	477
Maine	158	4	12	89	49	1,333	1,160	112	32	(X)
Maryland	512	53	12	311	132	6,112	5,278	447	152	(X)
Massachusetts	665	26	7	383	140	10,572	8,830	1,301	195	(X)
Michigan	1,545	19	48	1,131	172	8,868	6,576	1,841	76	58
Minnesota	942	7	57	555	284	6,801	5,710	637	87	15
Mississippi	318	90	13	141	60	1,375	1,062	244	15	54
Missouri	606	91	30	271	135	4,023	3,721	224	70	0.1
Montana	233	1	37	150	38	771	606	68	11	84
Nebraska	202	7	14	97	64	1,447	1,243	167	26	2
Nevada	623	53	7	154	309	158	(X)	(X)	25	37
New Hampshire	199	4	9	97	62	638	55	408	31	(X)
New Jersey	1,177	250	12	433	408	10,060	7,401	1,897	516	(X)
New Mexico	170	3	17	127	22	1,740	1,007	138	7	588
New York	1,193	58	4	907	146	28,154	24,647	2,045	736	(X)
North Carolina	1,017	338	15	516	132	8,550	7,511	837	145	2
North Dakota	118	(X)	13	59	46	442	214	50	3	176
Ohio	1,813	297	31	781	667	9,838	8,705	1,061	64	8
Oklahoma	840	42	22	567	200	3,247	2,319	133	111	655
Oregon	651	4	40	451	132	4,687	4,271	320	74	17
Pennsylvania	2,548	788	65	853	763	10,201	7,323	1,678	709	(X)
Rhode Island	94	4	2	58	30	1,007	900	69	25	(X)
South Carolina	384	73	19	158	113	2,718	2,439	197	33	(X)
South Dakota	139	3	22	44	58	59	(X)	47	9	2
Tennessee	1,046	507	25	297	203	1,139	140	695	97	1
Texas	4,083	1,896	80	1,329	682	2,048	(X)	(X)	151	1,897
Utah	157	3	21	102	27	1,897	1,692	145	10	50
Vermont	99	5	6	67	19	532	430	62	15	(X)
Virginia	614	46	20	386	148	8,386	7,422	422	150	2
Washington	687	19	30	382	190	818	(X)	(X)	140	38
West Virginia	179	8	16	87	40	1,473	1,068	182	9	204
Wisconsin	812	14	61	361	290	6,102	5,251	682	86	5
Wyoming	102	6	28	53	15	689	(X)	(X)	6	683

X Not applicable. ¹ Details will not add to the totals shown because of rounding. ² Not elsewhere classified.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Tax collections, State Governments Tax Collections*, Annual. See also <<http://www.census.gov/govs/www/statetax.html>> (accessed 10 April 2006).

Table 443. State Governments—Expenditures and Debt by State: 2003

[In millions of dollars (1,359,048 represents \$1,359,048,000,000) except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditure ¹	General expenditure								
		Total		Inter-governmental	Direct expenditures					
		Amount	Per capita ² (dol.)		Total ¹	Educa-tion	Public welfare	Health and hospitals	High-ways	Police protec-tion
United States . . .	1,359,048	1,163,968	4,010	382,197	781,772	170,685	265,105	68,374	72,455	9,860
Alabama	18,471	17,010	3,777	4,074	12,936	3,522	4,532	1,953	971	105
Alaska	8,122	7,111	10,975	1,091	6,020	981	1,193	154	802	68
Arizona	19,606	17,503	3,137	6,937	10,566	2,407	3,758	870	1,292	163
Arkansas	12,085	11,081	4,062	3,211	7,871	1,919	2,705	834	940	69
California	204,438	173,158	4,883	84,469	88,689	18,214	26,016	7,130	5,095	1,267
Colorado	17,691	14,793	3,253	4,666	10,126	3,088	2,547	957	1,106	102
Connecticut	20,721	17,885	5,129	3,030	14,855	2,533	3,715	1,915	678	169
Delaware	4,858	4,376	5,350	903	3,473	788	747	319	338	73
Florida	56,317	50,218	2,954	14,461	35,757	5,606	13,396	3,113	4,812	416
Georgia	32,527	29,291	3,376	9,016	20,275	5,360	7,530	1,226	1,837	244
Hawaii	7,611	6,852	5,486	125	6,726	2,332	1,215	642	259	8
Idaho	5,415	4,759	3,482	1,449	3,310	730	1,093	145	411	39
Illinois	51,291	43,954	3,475	13,370	30,584	6,129	9,739	3,384	3,155	370
Indiana	23,090	21,295	3,435	6,761	14,534	4,505	5,042	722	1,366	190
Iowa	13,088	11,715	3,982	3,443	8,272	2,105	2,747	905	936	85
Kansas	10,954	9,843	3,612	2,925	6,918	1,754	1,891	589	931	70
Kentucky	19,117	16,858	4,094	3,694	13,164	3,025	4,917	903	1,694	159
Louisiana	18,681	16,323	3,632	4,329	11,994	2,919	2,723	1,925	1,045	208
Maine	6,706	6,072	4,639	1,051	5,021	759	1,942	451	470	67
Maryland	24,592	21,789	3,953	5,358	16,431	3,582	5,052	1,342	1,273	307
Massachusetts	32,710	27,871	4,341	6,436	21,435	3,338	4,992	2,373	2,304	296
Michigan	51,016	44,522	4,416	19,852	24,670	6,446	8,689	2,498	1,301	310
Minnesota	28,899	25,384	5,013	9,618	15,765	3,669	7,195	631	1,199	200
Mississippi	13,503	12,095	4,195	3,666	8,429	1,644	3,500	910	800	67
Missouri	21,566	19,137	3,346	5,159	13,978	2,530	5,486	1,459	1,569	154
Montana	4,437	3,917	4,267	938	2,979	688	646	288	479	28
Nebraska	6,824	6,494	3,739	1,785	4,709	1,149	1,793	313	558	52
Nevada	7,816	6,706	2,991	2,649	4,057	940	1,159	319	640	59
New Hampshire	5,276	4,592	3,562	1,283	3,309	682	1,086	190	347	41
New Jersey	44,948	34,860	4,034	8,997	25,862	5,755	6,067	2,149	2,270	390
New Mexico	10,673	9,714	5,170	2,951	6,762	1,491	2,411	735	805	93
New York	127,475	101,825	5,300	40,875	60,951	7,849	28,116	4,963	3,847	531
North Carolina	34,361	30,428	3,613	10,356	20,072	4,952	6,562	1,731	2,580	334
North Dakota	3,121	2,898	4,577	606	2,291	611	649	75	302	12
Ohio	56,392	44,614	3,900	15,249	29,364	7,043	10,772	2,465	2,284	258
Oklahoma	15,125	13,306	3,795	3,395	9,910	2,859	3,131	551	1,020	92
Oregon	18,006	14,130	3,965	4,072	10,059	2,080	3,431	932	681	147
Pennsylvania	57,428	48,252	3,900	11,943	36,309	7,843	14,072	2,321	4,605	1,023
Rhode Island	5,977	5,026	4,671	828	4,198	669	1,774	299	229	50
South Carolina	21,040	17,685	4,262	4,156	13,529	3,189	4,763	1,733	1,267	229
South Dakota	2,898	2,663	3,481	515	2,148	414	622	135	386	26
Tennessee	21,022	19,387	3,317	4,953	14,434	2,983	6,990	1,229	1,232	137
Texas	76,386	66,804	3,022	17,333	49,471	11,945	17,804	3,743	5,154	413
Utah	10,252	9,176	3,902	2,165	7,011	2,219	1,740	748	638	83
Vermont	3,859	3,594	5,806	938	2,656	601	914	92	238	57
Virginia	29,129	26,289	3,569	8,353	17,937	4,646	4,617	2,329	2,313	238
Washington	32,600	26,021	4,244	6,785	19,235	5,176	6,218	2,268	1,340	177
West Virginia	10,004	7,998	4,416	1,545	6,453	1,375	2,231	322	962	54
Wisconsin	27,658	23,813	4,350	9,478	14,335	3,319	4,731	977	1,261	103
Wyoming	3,264	2,881	5,740	953	1,929	321	445	116	436	28

See footnote at end of table.

Table 443. **State Governments—Expenditures and Debt by State: 2003—Con.**

[See headnote, page 288]

State	General expenditure—Con.					Expenditures			Cash and security holdings	Debt outstanding	
	Direct expenditures—Con.					Utility	Liquor stores	Insurance trust		Debt outstanding, total	Per capita ² (dollars)
	Corrections	Natural resources	Parks and recreation	Governmental administration	Interest on general debt						
United States . . .	36,938	17,110	4,636	42,846	31,295	22,405	3,697	168,979	2,594,216	697,929	2,400
Alabama	351	223	25	439	252	—	173	1,288	28,661	6,285	1,396
Alaska	182	254	9	374	256	62	—	948	42,721	5,830	8,990
Arizona	641	230	60	434	192	29	—	2,074	34,307	5,554	996
Arkansas	305	160	72	443	115	—	—	1,003	17,000	3,295	1,209
California	5,480	3,033	367	8,060	3,558	5,126	—	26,155	382,874	95,210	2,685
Colorado	627	178	62	456	418	12	—	2,887	39,820	8,921	1,962
Connecticut	614	138	106	1,011	1,241	309	—	2,527	31,425	22,490	6,452
Delaware	206	63	48	291	253	87	—	395	10,615	4,358	5,329
Florida	2,141	1,696	196	1,846	1,016	58	—	6,041	138,711	21,993	1,294
Georgia	1,230	484	152	667	430	—	—	3,236	61,859	8,890	1,016
Hawaii	135	109	55	468	353	—	—	759	13,312	5,653	4,529
Idaho	163	161	24	200	142	—	54	602	10,509	2,603	1,902
Illinois	1,310	386	397	1,365	2,072	—	—	7,337	87,544	46,689	3,691
Indiana	627	273	44	521	447	31	—	1,764	33,491	11,854	1,913
Iowa	239	228	18	494	122	—	84	1,289	25,148	4,279	1,455
Kansas	282	182	6	527	129	—	—	1,111	12,194	2,472	907
Kentucky	452	290	123	623	436	—	—	2,259	32,922	7,109	1,727
Louisiana	469	382	214	610	571	9	—	2,350	36,969	9,773	2,176
Maine	107	152	10	241	234	—	60	574	11,980	4,417	3,377
Maryland	1,049	410	185	818	860	487	—	2,316	40,694	12,951	2,349
Massachusetts	919	237	98	1,284	2,477	289	—	4,551	59,207	48,479	7,554
Michigan	1,614	471	125	798	1,045	—	521	5,973	65,432	22,479	2,230
Minnesota	327	461	114	651	386	112	—	3,403	50,296	7,150	1,413
Mississippi	272	209	42	258	200	—	149	1,259	22,100	4,167	1,446
Missouri	652	256	48	742	605	—	—	2,429	49,559	13,855	2,423
Montana	103	185	6	232	125	—	40	480	9,802	2,879	3,137
Nebraska	181	148	31	184	107	—	—	330	8,610	2,136	1,229
Nevada	215	91	17	200	132	150	—	961	19,162	3,604	1,608
New Hampshire	94	65	9	193	310	—	299	386	8,837	5,594	4,345
New Jersey	1,249	326	350	1,304	1,151	2,369	—	7,718	84,401	33,609	3,890
New Mexico	265	180	53	363	175	—	—	959	29,827	4,601	2,448
New York	2,413	385	440	4,228	3,522	11,559	—	14,091	229,311	91,635	4,766
North Carolina	935	448	129	740	447	20	—	3,913	65,592	12,142	1,442
North Dakota	43	121	16	107	85	—	—	224	6,905	1,599	2,526
Ohio	1,541	345	67	1,777	1,147	—	350	11,429	143,620	21,054	1,842
Oklahoma	470	176	72	550	287	—	—	1,521	24,654	6,747	1,925
Oregon	434	370	54	909	285	7	135	3,734	50,893	7,464	2,095
Pennsylvania	1,306	524	154	2,082	1,087	41	949	8,186	93,430	24,330	1,968
Rhode Island	159	42	24	271	251	100	—	850	10,762	6,189	5,754
South Carolina	425	183	66	663	333	1,193	—	2,162	28,498	10,990	2,650
South Dakota	71	103	27	115	113	—	—	235	8,593	2,567	3,357
Tennessee	412	205	101	446	187	5	—	1,630	28,066	3,496	598
Texas	3,079	721	72	1,518	951	—	—	9,582	181,581	14,616	661
Utah	261	189	37	557	190	—	100	976	16,919	5,064	2,129
Vermont	81	90	12	195	142	10	33	222	4,917	2,532	4,090
Virginia	933	171	74	880	647	14	322	2,504	50,836	13,530	1,833
Washington	786	623	82	585	727	22	335	6,222	59,772	14,621	2,385
West Virginia	182	183	68	479	207	7	48	1,950	10,381	4,260	2,353
Wisconsin	812	396	51	538	806	—	—	3,845	69,017	14,801	2,705
Wyoming	89	172	25	108	65	—	46	337	10,480	1,111	2,214

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

Source: U.S. Census Bureau; "Federal, State and Local Governments, State Government Finances," <<http://www.census.gov/govs/www/state03.html>> (accessed 21 June 2005).

Table 444. Local Governments—Revenue by State: 2002

[In millions of dollars (1,083,129 represents \$1,083,129,000,000), except as noted. For fiscal year ending in year shown; see text, this section. Minus sign (–) indicates net loss]

State	General revenue										
	Total revenue ¹	Total	Per capita ²	Intergovernmental revenue			Taxes				
				Total	From federal government	From state governments	Total ¹	Prop-erty	Sales and gross receipts	In-come ³	Motor licenses
United States . . .	1,083,129	995,856	3,458	398,497	42,953	355,544	369,730	269,419	61,679	20,190	1,303
Alabama	14,528	12,486	2,788	4,719	468	4,250	3,209	1,278	1,417	96	24
Alaska	2,866	2,678	4,178	1,125	238	887	980	780	169	–	10
Arizona	19,578	16,455	3,024	7,251	844	6,407	5,943	3,925	1,729	–	1
Arkansas	6,282	5,690	2,103	3,180	235	2,944	1,235	517	691	3	–
California	174,136	159,820	4,566	79,046	7,406	71,639	42,669	28,291	10,858	–	–
Colorado	17,835	16,154	3,589	4,390	462	3,928	6,977	4,162	2,467	–	32
Connecticut	11,094	10,679	3,087	3,526	354	3,172	6,092	5,995	–	–	–
Delaware	2,052	1,889	2,343	959	68	891	513	400	3	47	–
District of Columbia	7,352	6,922	12,166	2,840	2,840	–	3,228	803	936	1,160	19
Florida	60,028	54,956	3,292	17,103	2,171	14,932	19,488	15,327	3,480	–	17
Georgia	29,982	26,908	3,149	9,409	816	8,593	10,286	6,586	3,377	–	–
Hawaii	1,739	1,543	1,243	337	183	154	819	615	126	–	54
Idaho	3,839	3,699	2,754	1,539	91	1,448	1,020	959	19	–	4
Illinois	46,218	42,484	3,375	15,007	2,268	12,739	19,095	15,816	2,620	–	116
Indiana	20,291	18,539	3,011	6,441	397	6,044	6,786	5,970	98	580	3
Iowa	9,743	9,118	3,105	3,453	306	3,147	3,324	2,878	348	45	15
Kansas	9,304	8,469	3,123	3,120	135	2,985	3,167	2,470	634	–	3
Kentucky	9,712	8,732	2,135	3,603	312	3,291	2,806	1,539	201	818	24
Louisiana	13,554	12,648	2,826	4,696	490	4,205	4,825	1,906	2,757	–	4
Maine	3,623	3,531	2,727	1,125	84	1,041	1,914	1,864	5	–	26
Maryland	17,927	17,657	3,239	5,721	668	5,054	9,053	5,139	275	2,940	–
Massachusetts	23,427	20,913	3,256	9,132	1,115	8,017	9,073	8,719	152	–	–
Michigan	36,228	34,134	3,399	18,115	1,302	16,813	8,780	7,903	169	472	–
Minnesota	21,133	19,724	3,925	9,101	806	8,296	5,232	4,909	150	–	3
Mississippi	7,998	7,394	2,579	3,236	251	2,985	1,795	1,645	72	–	–
Missouri	16,310	15,183	2,678	5,285	635	4,650	6,395	3,859	1,904	313	12
Montana	2,296	2,219	2,439	982	172	810	692	671	3	–	–
Nebraska	7,587	5,392	3,121	1,709	193	1,515	2,324	1,742	314	–	19
Nevada	8,670	7,998	3,691	3,043	352	2,691	2,487	1,590	502	–	–
New Hampshire	3,518	3,441	2,701	1,332	107	1,225	1,702	1,668	–	–	–
New Jersey	32,488	31,721	3,699	10,635	714	9,921	16,300	16,046	26	30	–
New Mexico	5,530	5,163	2,788	3,042	364	2,678	1,250	703	497	–	2
New York	108,836	105,032	5,489	40,843	3,989	36,855	45,616	26,826	9,370	7,452	147
North Carolina	27,473	24,592	2,961	10,439	775	9,664	7,039	5,422	1,287	–	27
North Dakota	1,767	1,683	2,654	670	134	536	611	531	69	–	–
Ohio	42,138	40,285	3,531	16,158	1,535	14,623	16,035	10,625	1,438	3,458	100
Oklahoma	9,182	8,455	2,423	3,448	369	3,079	2,729	1,482	1,174	–	1
Oregon	13,183	12,118	3,443	5,525	812	4,713	3,840	3,115	239	–	9
Pennsylvania	40,614	38,501	3,123	15,377	2,341	13,036	15,491	10,860	343	2,775	–
Rhode Island	2,877	2,707	2,535	953	129	824	1,495	1,461	4	–	–
South Carolina	12,136	10,911	2,659	4,046	305	3,742	3,664	3,084	267	–	19
South Dakota	1,987	1,812	2,384	601	105	496	865	668	153	–	25
Tennessee	20,001	14,333	2,476	4,757	526	4,231	5,176	3,453	1,415	–	105
Texas	71,362	64,879	2,985	19,462	2,242	17,219	30,318	24,521	5,062	–	306
Utah	7,462	6,017	2,595	2,476	347	2,129	2,101	1,420	596	–	–
Vermont	1,668	1,511	2,452	883	46	837	447	433	3	–	–
Virginia	22,755	21,735	2,982	8,255	857	7,397	9,350	6,690	1,760	–	134
Washington	26,003	21,262	3,504	8,385	826	7,559	6,885	4,333	2,026	–	29
West Virginia	3,939	3,783	2,096	1,824	152	1,672	1,090	897	59	–	–
Wisconsin	20,376	19,507	3,586	9,251	543	8,708	6,796	6,374	270	–	1
Wyoming	2,502	2,394	4,798	944	74	870	724	548	148	–	11

See footnote at end of table.

Table 444. **Local Governments—Revenue by State: 2002—Con.**

[See headnote, page 290]

State	General revenue										
	Current charges & miscellaneous general revenue	Current charges				Miscellaneous general revenue			Utility revenue	Liquor store revenue	Insurance trust revenue
		Total ¹	Educa-tion	Hospital	Sewer-age	Total ¹	Inter-est earnings	Special assessment			
United States . . .	227,629	153,382	17,235	41,502	27,056	74,247	35,211	4,661	90,387	777	-3,891
Alabama	4,558	3,706	287	2,600	257	852	438	3	1,978	-	65
Alaska	573	358	37	65	53	215	123	8	207	-	-20
Arizona	3,262	1,968	330	265	386	1,294	681	73	3,170	-	-48
Arkansas	1,275	783	138	186	171	493	287	8	595	-	-2
California	38,105	24,547	1,837	4,840	3,585	13,559	5,933	1,154	16,817	-	-2,500
Colorado	4,787	3,133	318	811	488	1,654	744	142	1,755	-	-74
Connecticut	1,061	688	98	16	189	373	125	25	486	-	-71
Delaware	416	285	15	-	113	132	77	1	161	-	3
District of Columbia	854	302	18	-	92	553	132	1	499	-	-69
Florida	18,365	12,095	1,427	3,479	1,614	6,269	3,310	1,207	5,675	-	-603
Georgia	7,213	5,068	230	2,630	650	2,145	1,017	21	3,109	-	-35
Hawaii	387	271	-	-	145	116	52	8	197	-	-
Idaho	1,140	916	58	497	104	223	96	28	141	-	-1
Illinois	8,382	5,217	959	610	831	3,165	1,506	145	2,781	-	953
Indiana	5,311	3,475	311	1,767	750	1,836	417	26	1,720	-	33
Iowa	2,340	1,836	479	708	255	504	221	17	615	-	11
Kansas	2,183	1,415	254	530	190	768	441	67	864	-	-29
Kentucky	2,322	1,203	91	242	282	1,120	883	34	951	-	29
Louisiana	3,127	2,223	68	1,336	235	905	584	5	895	-	10
Maine	492	364	40	61	116	128	53	2	92	-	43
Maryland	2,882	1,953	544	-	588	929	353	108	443	162	-335
Massachusetts	2,708	1,962	196	310	682	746	261	32	2,175	-	339
Michigan	7,239	4,704	767	436	1,118	2,535	940	182	1,634	-	459
Minnesota	5,390	3,335	249	866	613	2,055	922	276	1,369	213	-173
Mississippi	2,364	1,873	247	1,223	139	491	234	8	604	-	-
Missouri	3,504	2,438	482	756	395	1,066	532	18	1,240	-	-112
Montana	545	360	58	35	50	184	78	45	76	-	-
Nebraska	1,360	876	176	259	102	483	198	37	2,348	-	-154
Nevada	2,469	1,683	98	489	235	786	386	35	671	-	-
New Hampshire	407	299	44	-	76	108	38	1	77	-	-
New Jersey	4,787	3,119	599	214	1,113	1,667	541	21	767	-	-
New Mexico	871	534	81	63	114	337	176	20	367	-	-
New York	18,573	12,982	998	3,251	1,453	5,591	1,947	97	4,081	-	-277
North Carolina	7,114	5,822	501	2,925	962	1,292	588	14	2,505	386	-10
North Dakota	401	200	42	-	30	201	63	46	76	-	8
Ohio	8,092	4,973	831	925	1,360	3,119	1,819	157	1,954	-	-101
Oklahoma	2,278	1,682	253	660	231	597	278	5	729	-	-2
Oregon	2,754	2,016	354	208	525	738	316	46	1,064	-	1
Pennsylvania	7,633	4,775	584	36	1,488	2,858	1,998	83	2,225	-	-112
Rhode Island	260	170	20	1	58	90	21	4	122	-	47
South Carolina	3,201	2,443	201	1,436	262	758	409	26	1,226	-	-1
South Dakota	346	247	48	29	45	99	57	4	160	16	-
Tennessee	4,400	3,427	267	1,789	417	973	451	17	5,670	-	-2
Texas	15,099	10,045	1,452	2,817	1,959	5,054	3,184	93	7,220	-	-737
Utah	1,441	829	66	39	163	612	216	22	1,445	-	-
Vermont	181	113	18	-	36	68	17	3	167	-	-10
Virginia	4,130	2,817	309	294	741	1,313	581	73	1,258	-	-238
Washington	5,992	4,246	269	1,088	907	1,746	726	104	4,798	-	-57
West Virginia	869	539	34	198	123	330	231	10	142	-	14
Wisconsin	3,460	2,483	406	102	532	977	448	91	957	-	-88
Wyoming	726	584	47	409	33	142	82	11	106	-	2

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

Source: U.S. Census Bureau; "Federal, State and Local Governments, State Government Finances," series GF, No. 3 thereafter. See also <http://www.census.gov/govs/www/state02.html> (accessed 21 June 2005).

Table 445. Local Governments—Expenditures and Debt by State: 2002

[In millions of dollars, (1,140,082 represents \$1,140,082,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures ¹	General expenditures									
		Total amount	Per capita (dol.)	Direct general expenditures	Selected functions (direct expenditures)						
					Educa-tion	Public welfare	Health	Hospitals	Highways	Police protection	Fire protection
United States . . .	1,140,082	997,623	3,959	986,371	432,537	39,695	29,295	50,282	44,219	55,084	25,978
Alabama	14,642	12,552	3,269	12,540	5,089	52	280	1,981	605	610	279
Alaska	3,051	2,797	4,759	2,797	1,225	6	58	63	248	201	85
Arizona	20,404	16,221	3,750	15,975	6,584	506	204	396	786	1,108	485
Arkansas	6,123	5,507	2,263	5,505	2,951	15	22	172	365	331	148
California	181,512	153,282	5,186	152,079	59,538	12,545	7,335	6,791	5,771	9,015	4,170
Colorado	19,363	16,736	4,302	16,732	6,002	540	212	935	1,702	972	424
Connecticut	11,211	10,399	3,241	10,397	5,634	110	129	25	408	617	391
Delaware	2,127	1,950	2,638	1,946	1,204	-	16	-	133	122	24
District of Columbia	7,832	6,180	13,765	6,180	1,175	1,462	378	177	69	385	136
Florida	61,756	54,078	3,700	53,849	20,690	626	526	4,126	2,013	3,968	1,856
Georgia	30,960	26,488	3,624	26,430	12,355	146	873	2,865	949	1,300	636
Hawaii	2,077	1,741	1,674	1,736	-	30	32	-	183	248	104
Idaho	3,743	3,591	2,787	3,586	1,719	32	62	400	235	197	82
Illinois	51,384	44,257	4,083	44,231	19,825	432	558	1,293	2,693	2,867	1,358
Indiana	20,687	18,802	3,360	18,769	8,046	508	195	1,933	776	702	503
Iowa	9,928	9,149	3,382	9,077	4,328	109	293	728	823	373	161
Kansas	9,098	8,230	3,355	8,230	3,923	40	169	520	561	414	189
Kentucky	9,995	8,778	2,444	8,775	3,896	54	343	258	337	379	266
Louisiana	13,523	12,333	3,021	12,327	5,223	51	112	1,577	580	695	359
Maine	3,386	3,288	2,615	3,287	1,792	30	17	70	179	122	84
Maryland	17,682	16,514	3,244	16,327	8,728	112	241	-	659	1,038	523
Massachusetts	25,035	20,794	3,898	20,160	10,255	67	110	665	630	1,155	848
Michigan	39,489	36,094	3,932	35,963	17,155	769	2,589	440	1,969	1,669	681
Minnesota	22,200	19,832	4,418	19,727	7,770	1,402	450	974	1,600	841	265
Mississippi	8,000	7,380	2,790	7,379	3,403	22	45	1,201	460	394	173
Missouri	17,266	15,411	3,045	15,410	8,000	143	230	842	864	846	476
Montana	2,262	2,178	2,485	2,177	1,155	28	53	38	106	142	42
Nebraska	7,769	5,354	4,496	5,346	2,681	56	36	297	397	216	126
Nevada	9,055	7,964	4,178	7,957	2,775	116	78	534	703	586	285
New Hampshire	3,493	3,416	2,741	3,345	1,809	151	22	-	157	175	119
New Jersey	31,826	31,054	3,711	30,772	15,985	945	355	246	986	2,076	700
New Mexico	5,397	5,015	2,914	4,991	2,708	49	28	62	219	321	146
New York	123,857	109,731	6,473	103,583	40,104	9,175	2,456	5,796	3,855	6,151	2,452
North Carolina	28,577	24,865	3,441	24,453	10,660	1,135	1,367	2,799	443	1,175	573
North Dakota	1,766	1,669	2,785	1,659	749	38	24	-	150	63	26
Ohio	42,720	40,031	3,744	39,737	17,108	2,555	2,112	1,108	1,837	2,180	1,202
Oklahoma	9,384	8,628	2,689	8,627	4,383	36	115	663	534	477	295
Oregon	13,916	12,320	3,953	12,318	5,503	250	559	234	609	631	376
Pennsylvania	43,527	38,958	3,530	38,952	16,992	2,326	2,204	200	1,224	1,554	482
Rhode Island	2,894	2,663	2,709	2,663	1,509	7	3	1	72	191	189
South Carolina	12,374	11,049	3,015	11,013	5,616	14	142	1,459	215	518	232
South Dakota	2,011	1,837	2,646	1,837	983	12	14	31	190	83	36
Tennessee	21,128	14,982	3,649	14,941	6,152	139	239	1,825	567	851	423
Texas	77,108	67,341	3,547	66,514	34,145	296	1,529	4,190	2,416	3,338	1,496
Utah	7,599	5,901	3,277	5,889	2,845	22	137	36	289	337	147
Vermont	1,616	1,433	2,623	1,433	937	1	6	-	123	44	35
Virginia	24,033	22,113	3,298	22,090	10,492	1,052	667	331	515	1,077	623
Washington	26,875	20,319	4,430	20,292	8,041	47	679	1,245	1,122	916	663
West Virginia	3,980	3,748	2,205	3,742	2,338	3	34	183	54	139	66
Wisconsin	22,077	20,449	4,058	20,408	9,367	1,424	919	194	1,714	1,175	490
Wyoming	2,365	2,220	4,739	2,219	991	9	35	378	123	96	42

See footnote at end of table.

Table 445. **Local Governments—Expenditures and Debt by State: 2002—Con.**

[See headnote, page 292]

State	General expenditures—Con.								Utility expenditures	Insurance trust expenditures	Debt outstanding
	Selected functions (direct expenditures)—Con.										
	Corrections	Parks and recreation	Housing ³	Sewerage	Solid waste	Governmental administration	Interest on general debt	Other			
United States . . .	18,215	25,143	27,827	30,189	16,311	52,878	43,876	94,841	119,389	22,386	1,043,904
Alabama	135	317	400	612	230	539	578	834	1,999	91	12,652
Alaska	1	91	108	53	49	162	151	294	236	18	3,338
Arizona	480	602	286	547	314	1,185	905	1,588	4,095	89	22,259
Arkansas	85	88	155	177	134	266	278	318	594	22	5,752
California	3,678	3,636	5,220	3,818	1,870	8,824	5,278	14,590	23,303	4,926	138,037
Colorado	217	914	373	512	63	1,039	933	1,896	2,369	257	21,299
Connecticut	—	197	348	268	201	445	291	1,334	519	293	6,984
Delaware	—	26	52	104	9	78	71	108	147	29	1,494
District of Columbia	174	303	88	211	43	383	236	959	1,490	163	5,436
Florida	1,165	1,658	1,112	1,679	1,649	2,972	3,124	6,682	7,103	575	70,010
Georgia	532	584	708	1,081	461	1,740	698	1,502	4,243	229	26,058
Hawaii	—	211	53	167	144	156	111	297	336	—	2,792
Idaho	59	72	27	120	87	197	68	228	150	2	1,440
Illinois	579	2,236	1,738	1,452	417	2,864	2,080	3,839	4,842	2,284	46,176
Indiana	226	428	418	858	213	1,143	779	2,042	1,782	103	14,615
Iowa	97	277	145	299	142	351	253	700	766	14	5,781
Kansas	94	190	134	190	100	447	506	753	834	33	10,025
Kentucky	186	136	160	423	165	374	1,040	756	1,188	29	19,955
Louisiana	295	226	353	349	249	825	549	883	1,043	147	11,753
Maine	40	45	84	117	90	171	91	357	98	—	2,025
Maryland	228	528	565	421	419	805	658	1,402	490	538	13,354
Massachusetts	225	190	1,036	545	341	785	549	2,760	3,162	1,079	20,106
Michigan	496	883	320	1,426	460	2,041	1,318	3,747	2,277	1,118	32,248
Minnesota	313	622	706	613	241	1,085	1,100	1,743	1,813	359	25,602
Mississippi	73	123	141	116	118	432	286	390	618	2	5,774
Missouri	209	382	332	456	117	790	470	1,253	1,518	337	11,552
Montana	16	37	37	51	54	128	67	223	84	—	1,211
Nebraska	81	118	112	114	67	270	147	628	2,306	109	5,691
Nevada	278	364	183	178	13	712	527	622	1,091	—	12,105
New Hampshire	35	59	85	71	71	174	84	334	76	1	1,825
New Jersey	468	456	714	1,088	857	1,456	1,178	3,261	762	10	25,497
New Mexico	130	156	81	108	101	277	186	419	382	—	4,110
New York	2,292	1,577	3,560	2,213	2,180	3,433	4,682	13,658	7,812	6,314	107,339
North Carolina	258	520	669	650	551	963	760	1,929	3,359	19	22,332
North Dakota	23	82	48	31	34	77	64	251	89	7	1,232
Ohio	518	947	1,209	1,347	431	2,740	1,560	2,883	2,581	108	31,335
Oklahoma	54	236	166	269	157	407	264	571	723	34	6,031
Oregon	333	271	360	602	107	693	486	1,304	1,530	66	11,159
Pennsylvania	995	529	1,616	1,561	545	2,123	2,973	3,628	3,653	915	62,827
Rhode Island	—	38	141	53	39	112	68	240	124	106	1,489
South Carolina	147	201	176	229	231	751	507	575	1,322	3	12,757
South Dakota	26	77	37	44	25	96	53	128	150	9	1,143
Tennessee	299	339	480	366	299	814	723	1,424	5,803	343	17,500
Texas	1,365	1,965	1,245	1,777	764	3,199	4,049	4,739	9,107	659	98,801
Utah	108	264	153	237	98	453	237	527	1,698	—	8,520
Vermont	—	16	34	40	25	62	30	80	178	4	744
Virginia	429	558	588	694	512	1,328	984	2,241	1,518	402	21,637
Washington	411	665	681	911	435	1,203	865	2,407	6,436	121	32,008
West Virginia	31	45	90	124	52	210	208	164	207	26	3,547
Wisconsin	303	601	294	776	305	948	720	1,177	1,239	389	15,457
Wyoming	27	56	4	44	33	150	55	174	142	3	1,090

— Represents or rounds to zero. ¹ Duplicate intergovernmental transactions are excluded. ² Based on estimated population as of July 1. ³ Includes community development.

Source: U.S. Census Bureau, "Federal, State and Local Governments, State Governmental Finances," series GF, No. 3 thereafter. See also <<http://www.census.gov/govs/www.state02.html>>(accessed 8 April 2005).

Table 446. City Governments—Revenue for Largest Cities: 2003

[In millions of dollars (60,897 represents \$60,897,000,000). For fiscal years ending in year shown; see text, this section. Cities ranked by estimated resident population as of July 1. Data reflect inclusion of fiscal activity of dependent school systems where applicable. Regarding intercity comparisons, see text, this section. See Appendix III]

Cities ranked by 2002 population	Total revenue	General revenue														Employee retirement revenue			
		Intergovernmental					General revenue from own sources												
		Total	From federal government	From state/local government	From local government	Total	Taxes			Current charges			Miscellaneous						
							Total ¹	Sales and gross receipts		Total ¹	Parks and recreation	Sewerage ²	Total ¹	Interest earnings					
Total	General sales							Public utilities											
New York, NY ⁴	60,897	54,220	22,502	2,956	19,443	103	31,718	23,954	10,299	4,826	3,551	438	5,481	58	1,047	2,283	508	2,963	3,713
Los Angeles, CA	10,422	6,427	919	319	598	—	5,509	2,551	864	1,015	364	552	2,184	154	469	774	370	2,729	1,266
Chicago, IL	5,610	4,920	1,296	457	839	—	3,624	2,067	663	1,158	190	488	932	—	141	625	229	321	368
Houston, TX	2,954	2,321	204	137	52	14	2,118	1,303	714	550	347	158	617	22	273	197	101	336	297
Philadelphia, PA ⁴	5,890	5,050	2,295	686	1,259	350	2,755	2,009	362	196	108	—	581	16	214	165	87	698	142
Phoenix, AZ	2,576	2,272	823	382	412	29	1,448	761	201	511	389	73	510	28	176	177	117	239	65
San Diego, CA	2,452	1,982	504	209	186	109	1,478	718	239	383	208	65	363	51	211	397	117	236	233
Dallas, TX	1,861	1,749	113	62	49	—	1,637	798	449	332	194	108	641	27	201	198	129	187	—
San Antonio, TX	2,426	1,148	159	49	102	—	989	471	230	224	157	22	333	31	212	185	60	1,371	—
Detroit, MI	4,242	3,766	2,298	331	1,939	28	1,468	902	400	187	—	56	364	13	289	202	38	270	205
San Jose, CA	1,659	1,446	301	68	100	133	1,146	649	291	240	127	98	312	22	151	185	92	18	195
Honolulu, HI ⁴	1,151	1,012	170	105	65	—	842	542	386	95	—	48	230	16	198	70	23	139	—
Indianapolis, IN	2,182	1,590	458	62	383	14	1,131	647	495	42	—	—	357	22	69	127	44	581	11
San Francisco, CA ⁴	5,991	5,028	1,820	138	1,322	359	3,208	1,648	735	526	311	82	1,265	18	137	296	152	354	609
Jacksonville, FL ⁴	2,588	1,349	231	74	157	—	1,118	626	372	237	129	97	273	—	140	219	180	1,082	157
Columbus, OH	1,162	1,012	161	58	93	10	851	517	36	17	—	—	257	—	148	77	37	151	—
Louisville, KY	747	648	127	40	71	17	521	370	111	—	—	—	78	26	—	73	21	98	—
Louisville, KY	1,744	981	120	51	57	12	861	408	216	178	115	30	333	22	146	119	68	867	—
Memphis, TN	2,952	1,580	1,034	17	530	487	546	342	285	44	—	16	142	49	61	62	29	1,290	82
Baltimore, MD ⁴	2,720	2,517	1,449	97	1,282	70	1,068	823	504	65	—	27	147	11	81	98	33	87	117
Milwaukee, WI	645	928	447	79	324	45	481	221	210	—	—	—	177	—	101	83	43	63	—
Boston, MA	2,691	2,578	1,138	105	1,031	—	1,441	1,120	1,052	38	—	—	176	—	105	145	27	97	16
Charlotte, NC	1,086	1,017	242	58	66	118	775	323	238	29	—	—	208	—	115	244	39	55	14
El Paso, TX	588	503	107	90	13	—	396	239	117	114	74	38	114	—	64	43	18	66	19
Seattle, WA	2,080	1,343	142	37	98	—	1,200	705	269	274	127	113	333	44	257	162	38	814	—
Ft. Worth, TX	689	596	40	—	37	—	556	365	192	129	120	—	109	—	87	83	38	142	—
Denver, CO ⁴	2,209	2,064	306	21	282	—	1,758	708	164	463	415	16	724	39	64	326	91	148	—
Washington, DC ⁴	7,006	6,447	2,207	2,083	—	124	4,240	3,383	902	991	578	220	317	11	94	539	75	63	352
Nashville, TN ⁴	2,619	1,628	629	11	405	213	999	603	509	31	—	—	245	12	77	151	106	833	158
Portland, OR	774	704	104	24	37	42	601	328	205	55	—	42	226	25	159	48	19	69	—
Oklahoma City, OK	756	721	79	45	33	—	643	348	44	295	268	25	200	11	75	95	23	61	—
Las Vegas, NV	653	652	272	11	187	75	380	179	91	47	—	41	150	—	61	50	11	—	—
Tucson, AZ	811	666	282	111	160	11	384	249	44	192	161	25	85	17	10	50	16	117	28
New Orleans, LA	1,095	1,012	281	103	178	—	731	405	182	206	145	44	221	—	76	105	43	54	29
Long Beach, CA	1,214	1,065	187	70	102	15	878	248	90	132	52	64	530	53	78	100	37	148	—

— Represents or rounds to zero. ¹ Includes revenue sources not shown separately. ² Includes solid waste management. ³ Includes water, electric, and transit. ⁴ Represents, in effect, city-county consolidated government.

Source: U.S. Census Bureau, "Federal, State and Local Governments, Government Finances, 2002–2003;" see also <<http://www.census.gov/govs/estimate.html>>.

Table 447. City Governments—Expenditures and Debt for Largest Cities: 2003

[In millions of dollars (69,430 represents \$69,430,000,000). For fiscal year ending in year shown; see headnote, Table 446].

Cities ranked by 2002 population	Total expenditures ¹	Total direct expenditures	General expenditures											Employee retirement expenditures ³	Debt outstanding				
			Total ¹	Education	Housing and community development	Public welfare	Health and hospitals	Police protection	Fire protection	Correc-tion	High-ways	Parks and recreation	Sewer-age			Solid waste management	Govern-mental admin-istration ²	Interest on general debt	
New York, NY ⁴	69,430	65,142	56,252	14,889	3,323	9,008	5,957	3,635	1,339	1,342	1,293	667	1,560	1,007	1,082	2,720	6,086	7,092	71,808
Los Angeles, CA	11,057	11,056	6,860	-	210	-	49	1,166	446	-	497	368	602	204	473	311	2,966	1,231	14,324
Chicago, IL	7,018	6,845	5,643	-	258	163	215	1,151	340	-	644	72	127	188	142	591	374	1,001	13,539
Houston, TX	3,120	3,103	2,702	-	41	-	94	494	299	17	195	160	164	62	94	251	181	237	9,477
Philadelphia, PA ⁴	6,254	6,170	4,906	22	166	506	1,056	537	163	330	99	89	217	93	351	156	880	468	5,469
Phoenix, AZ	2,179	2,167	1,774	19	99	-	-	320	175	11	52	146	188	76	108	184	333	73	4,415
San Diego, CA	2,308	2,291	1,816	-	269	-	-	242	123	-	118	168	369	54	83	133	326	166	2,766
Dallas, TX	2,792	2,780	2,380	-	55	-	25	249	121	-	89	205	147	47	48	252	223	190	6,210
San Antonio, TX	2,791	2,789	1,259	47	18	59	41	203	130	-	100	116	187	45	54	61	1,469	63	5,327
Detroit, MI	6,024	5,955	4,937	2,074	133	-	126	376	140	-	164	117	495	90	219	202	582	505	6,781
San Jose, CA	1,721	1,660	1,576	-	270	-	25	206	106	-	101	167	128	64	83	157	33	112	3,506
Honolulu, HI	1,454	1,454	1,168	-	36	-	20	170	61	-	130	114	135	130	73	101	286	-	2,471
Indianapolis, IN	2,531	2,525	1,876	-	196	64	436	153	57	54	96	66	164	36	215	165	591	63	3,732
San Francisco, CA ⁴	6,214	6,089	4,748	96	187	532	1,085	362	210	143	152	212	106	-	293	408	1,005	460	8,439
Jacksonville, FL ⁴	3,452	3,367	1,990	-	18	36	60	158	95	50	124	59	487	66	83	203	1,315	147	7,817
Columbus, OH	1,214	1,202	1,061	-	16	-	39	182	117	13	103	83	165	39	74	91	153	-	1,657
Austin, TX	2,093	2,093	1,128	-	28	11	112	159	78	-	97	150	103	41	61	77	872	93	4,594
Memphis, TN	3,158	3,140	1,648	953	18	-	13	164	112	-	26	84	41	43	24	47	1,354	157	2,480
Baltimore, MD	2,556	2,503	2,243	1,055	43	-	65	259	103	-	112	98	72	51	119	76	94	219	1,708
Milwaukee, WI	1,105	1,080	873	-	115	-	-	27	206	81	-	83	62	31	53	46	185	794	-
Boston, MA	2,955	2,713	2,581	864	101	101	185	249	146	106	39	32	128	54	49	61	94	280	1,598
Charlotte, NC	1,011	1,006	761	-	41	-	-	138	69	-	95	53	44	35	21	60	235	15	2,243
El Paso, TX	621	621	458	-	28	-	16	84	50	-	29	24	42	17	23	27	148	16	870
Seattle, WA	2,550	2,426	1,514	-	59	-	17	167	99	13	107	263	150	106	95	45	955	81	3,645
Ft. Worth, TX	834	834	582	-	10	-	-	137	70	-	47	44	76	27	40	34	180	72	1,155
Denver, CO ⁵	2,459	2,401	2,160	-	54	120	54	155	74	65	84	198	68	-	152	294	222	77	5,181
Washington, DC	6,983	6,695	6,736	1,143	79	1,568	756	407	160	142	98	328	104	43	310	262	102	-	5,854
Louisville, KY ⁴	893	893	760	-	23	22	35	118	46	40	50	37	-	20	38	120	129	-	2,681
Nashville, TN	2,795	2,794	1,780	613	-	33	176	125	86	49	27	71	33	22	99	180	902	112	3,905
Portland, OR	977	977	827	-	31	-	-	126	73	-	116	63	206	-	47	84	80	71	2,242
Oklahoma City, OK	892	892	777	-	21	-	-	116	101	-	74	59	68	-	109	50	102	13	869
Las Vegas, NV	616	522	615	-	19	-	-	95	90	27	-	62	60	31	-	98	19	-	355
Tucson, AZ	1,012	1,012	805	25	77	-	-	115	47	-	96	56	-	59	68	49	182	25	1,023
New Orleans, LA	1,064	1,064	896	-	121	-	23	105	63	29	51	16	93	33	104	61	117	51	1,608
Long Beach, CA	1,271	1,271	1,072	-	90	-	47	160	55	-	72	100	14	65	42	101	198	-	2,217

- Represents or rounds to zero. ¹ Includes expenditure sources not shown separately. ² Excludes public buildings. ³ Includes water, electric, and transit. ⁴ Represents, in effect, city-county consolidated government.

Source: U.S. Census Bureau, "Federal, State and Local Governments, Government Finances, 2002-2003;" see also <<http://www.census.gov/govs/estimate.html>>.

Table 448. **County Governments—Revenue for Largest Counties: 2003**

[In millions of dollars (17,263 represents \$17,263,000,000). For fiscal year ending in year shown; see text, this section. See Appendix III]

Counties ranked by 2002 population	Total rev- enue ¹	General revenue																		
		Intergovernmental							General revenue from own sources											
		From federal government		From state government			From local gov- ernment	Taxes			Current charges			Miscellaneous general revenue						
		Total ¹	Hous- ing ²	Total ¹	Public welfare	Health and hospi- tals		Total ¹	Prop- erty	Sales and gross receipts	Total ¹	Parks and recre- ation	Sewer- age ³	Hospi- tals	Total ¹	Inter- est earnings				
Los Angeles, CA . . .	17,263	16,404	11,290	326	76	10,498	4,816	2,231	466	5,114	2,641	2,377	145	74	1,539	67	42	706	934	132
Cook, IL	3,510	2,453	519	70	60	431	190	—	19	1,934	1,380	798	562	334	438	47	—	219	116	44
Harris, TX	2,584	2,584	453	84	26	281	99	162	88	2,131	1,202	1,069	66	—	564	—	—	231	365	279
Maricopa, AZ	2,355	2,355	1,145	47	—	1,077	506	31	21	1,210	608	475	104	104	396	—	—	327	206	148
Orange, CA	3,021	3,177	1,851	143	—	1,531	539	260	178	1,325	471	418	44	43	461	26	108	—	393	114
San Diego, CA	3,401	3,173	2,320	147	96	2,057	696	511	116	853	506	420	27	20	167	—	17	—	180	38
Dade, FL	5,472	5,243	1,074	607	206	460	—	25	—	4,168	1,458	960	400	102	2,140	28	437	930	570	315
Dallas, TX	1,452	1,433	244	—	—	205	90	26	31	1,189	600	554	—	—	533	—	—	449	55	20
Wayne, MI	2,809	2,800	1,908	68	—	1,450	152	926	390	892	333	316	10	—	470	16	82	—	89	33
San Bernardino, CA .	2,834	2,768	1,672	498	17	1,090	322	159	84	1,096	238	198	27	22	710	9	39	336	148	51
King, WA	2,066	1,958	510	108	17	274	—	173	128	1,448	884	405	454	377	453	—	326	—	112	51
Broward, FL	1,832	1,786	337	110	—	178	—	—	49	1,449	720	592	108	—	538	17	140	—	191	109
Riverside, CA	2,469	2,469	1,420	91	21	1,257	553	112	72	1,049	346	289	28	22	514	—	46	178	189	55
Santa Clara, CA	2,746	2,746	1,749	28	—	1,612	879	159	109	996	669	493	138	136	240	—	—	143	88	27
Tarrant, TX	540	540	161	31	22	113	14	70	16	379	236	204	12	—	49	—	—	—	94	84
Clark, NV	3,217	2,887	616	78	14	501	—	10	37	2,271	898	449	275	83	959	17	79	401	415	174
Alameda, CA	2,135	2,308	1,230	17	—	1,119	642	273	94	1,079	469	314	136	125	490	—	—	388	120	57
Suffolk, NY	2,359	2,219	540	38	—	488	260	62	14	1,679	1,413	491	896	893	154	11	21	—	111	33
Bexar, TX	1,010	1,010	175	—	—	160	96	35	11	835	345	304	24	—	388	—	—	353	102	75
Cuyahoga, OH	1,837	1,837	847	18	17	822	473	187	—	990	491	279	173	158	324	—	—	289	175	119
Nassau, NY	3,450	3,450	779	88	34	691	389	86	—	2,671	1,671	778	878	863	785	20	9	622	215	35
Sacramento, CA	(NA)	2,589	1,505	—	—	1,430	702	210	70	1,084	392	199	142	111	515	16	257	—	177	52
Allegheny, PA	1,285	1,330	899	42	31	852	244	394	—	431	323	272	49	37	63	—	—	—	44	—
Oakland, MI	907	915	578	40	10	389	131	87	149	338	220	207	—	—	87	—	25	—	31	15
Palm Beach, FL	1,414	1,345	184	53	—	129	—	—	—	1,162	665	500	146	—	222	—	82	—	275	109
Hennepin, MN	1,709	1,709	710	134	—	564	310	110	12	999	445	440	—	—	458	—	57	295	95	49
Franklin, OH	1,039	1,038	424	—	—	385	117	182	32	613	394	290	96	79	70	—	—	—	150	138
Hillsborough, FL	1,591	1,448	252	29	19	219	45	—	—	1,197	674	472	189	15	327	—	66	—	197	114
St Louis, MO	580	605	58	11	11	47	—	—	—	547	453	117	324	283	56	—	—	—	39	25
Fairfax, VA	3,824	3,468	840	94	48	730	125	75	16	2,628	2,093	1,668	238	142	348	34	198	—	187	121
Contra Costa, CA . . .	1,607	1,830	827	101	84	659	314	109	68	1,003	338	274	25	11	558	—	24	345	108	30
Orange, FL	1,445	1,343	228	23	—	205	—	—	—	1,115	652	444	191	—	214	40	49	—	249	150
Erie, NY	1,465	1,399	389	—	—	369	202	38	12	1,010	544	160	372	367	384	—	—	235	82	41
Westchester, NY	2,114	2,101	534	34	—	482	275	88	17	1,567	786	457	324	315	699	28	16	514	83	57
Milwaukee, WI	1,109	1,068	515	145	15	361	67	135	9	553	263	202	58	58	256	39	—	55	34	14

— Represents or rounds to zero. ¹ Includes revenue sources not shown separately. ² Includes urban development. ³ Includes solid waste management.

Source: U.S. Census Bureau, "Federal, State and Local Governments, Government Finances, 2002–2003;" see also <<http://www.census.gov/govs/estimate.html>>.

Table 449. County Governments—Expenditures and Debt for Largest Counties: 2003

[In millions of dollars (16,069 represents \$16,069,000,000). For fiscal year ending in year shown; see text, this section. See headnote, Table 448. See Appendix III]

Counties ranked by 2002 population	Total expenditures ¹	Total direct expenditures	General expenditures											Interest on general debt	Employee retirement expenditures ³	Debt outstanding			
			Total ¹	Education	Housing ²	Public welfare	Health	Hospitals	Police protection	Correc-tion	High-ways	Parks and recreation	Natural re-sources				Sewer-age and solid waste management	Governmental admin-istration	
Los Angeles, CA	16,069	15,477	14,670	544	127	4,568	1,804	1,822	942	925	341	233	195	56	1,657	351	59	1,339	3,945
Cook, IL	3,061	3,051	2,730	1	9	11	50	936	91	373	132	120	—	—	633	98	—	331	2,736
Harris, TX	2,843	2,843	2,843	—	39	15	144	676	177	188	207	430	104	—	333	363	—	—	7,812
Maricopa, AZ	2,286	2,017	2,286	32	9	687	72	350	46	405	104	11	65	3	301	107	—	—	1,734
Orange, CA	3,185	2,919	2,999	257	24	716	305	—	209	263	57	72	42	76	411	189	—	186	2,976
San Diego, CA	3,503	3,260	3,280	333	101	762	509	—	186	258	90	19	14	29	489	52	—	224	1,269
Dade, FL	5,841	5,817	5,270	—	305	132	62	1,227	382	179	67	201	40	421	271	478	571	—	8,671
Dallas, TX	1,381	1,381	1,372	—	25	5	64	863	25	133	30	—	—	—	146	20	—	9	477
Wayne, MI	3,079	3,000	2,979	—	4	214	974	62	24	243	166	223	18	76	344	130	—	100	2,544
San Bernardino, CA	2,905	2,592	2,755	309	114	753	268	345	239	86	47	15	36	38	204	66	45	145	1,696
King, WA	2,201	2,126	1,770	1	19	6	308	23	102	119	124	48	42	386	194	239	431	—	2,697
Broward, FL	1,865	1,810	1,685	—	19	45	102	—	250	172	79	78	23	136	142	152	180	—	3,106
Riverside, CA	2,481	2,388	2,481	310	50	592	192	231	199	143	88	13	72	34	243	80	—	—	878
Santa Clara, CA	3,063	2,856	3,063	210	7	667	344	434	65	222	404	27	5	9	427	25	—	—	609
Tarrant, TX	551	550	551	—	29	7	115	1	31	96	20	—	—	—	111	79	—	—	1,657
Clark, NV	3,073	3,056	2,478	—	11	101	54	432	352	159	369	54	57	37	266	226	595	—	5,206
Alameda, CA	2,604	2,503	2,442	34	26	600	295	545	78	186	53	—	76	—	290	38	—	162	1,183
Suffolk, NY	2,308	2,050	2,125	255	5	476	157	—	395	114	44	31	17	74	116	52	183	—	1,507
Bexar, TX	980	904	980	—	1	85	43	472	31	77	13	36	7	—	89	82	—	—	1,023
Cuyahoga, OH	1,743	1,726	1,743	—	18	353	306	453	23	90	57	—	—	12	225	129	—	—	2,556
Nassau, NY	3,074	2,661	3,073	237	35	574	180	341	568	183	58	65	—	98	121	208	—	—	3,671
Sacramento, CA	2,853	2,724	2,690	155	—	803	233	31	241	192	218	31	—	168	345	108	37	126	2,292
Allegheny, PA	1,348	1,260	1,298	32	50	312	352	30	39	64	30	60	—	—	111	29	—	50	721
Oakland, MI	867	856	834	8	11	5	210	16	68	97	97	16	36	84	128	12	117	27	322
Palm Beach, FL	1,415	1,384	1,298	—	22	43	35	—	179	77	114	62	45	140	115	101	11	—	1,679
Hennepin, MN	1,700	1,695	1,650	—	10	404	259	394	70	91	54	1	6	53	126	22	50	—	497
Franklin, OH	1,077	1,049	1,076	—	7	281	297	—	35	69	42	22	—	4	119	122	1	—	1,778
Hillsborough, FL	1,400	1,373	1,255	—	5	57	22	—	127	94	78	49	33	65	146	112	145	—	2,221
St Louis, MO	606	405	583	—	10	16	50	—	62	21	43	25	—	5	73	24	2	20	436
Fairfax, VA	3,860	3,796	3,415	1,732	68	201	154	—	155	32	34	106	—	3	198	109	209	236	3,363
Contra Costa, CA	1,980	1,930	1,839	107	88	336	176	392	83	99	75	—	21	15	146	41	1	141	1,057
Orange, FL	1,497	1,472	1,435	—	16	29	18	—	129	119	142	309	11	40	138	169	63	—	3,336
Erie, NY	1,610	1,237	1,539	87	5	555	65	236	37	72	73	20	—	27	50	44	71	—	912
Westchester, NY	2,294	2,008	2,253	81	—	441	107	586	40	126	59	62	1	148	98	51	41	—	1,396

— Represents or rounds to zero. ¹ Includes expenditure categories not shown separately. ² Includes community development. ³ Includes water, electric, and transit.

Source: U.S. Census Bureau, "Federal, State and Local Governments, Government Finances, 2002–2003;" see also <http://www.census.gov/govs/estimate.html>.

Table 450. Governmental Employment and Payrolls: 1982 to 2004

[Employees in thousands (15,841 represents 15,841,000), payroll in millions of dollars (23,173 represents \$23,173,000,000). Data are for the month of October through 1995. Beginning with the 1997 survey, data are for the month of March. There was no survey between October 1995 and March 1997. Covers both full-time and part-time employees. Local government data are estimates subject to sampling variation; see Appendix III and source]

Type of government	1982	1987	1992	1997	1999	2000	2001	2002	2003	2004
EMPLOYEES (1,000)										
Total	15,841	17,212	18,745	19,540	20,306	20,876	20,970	21,039	21,336	21,494
Federal (civilian) ¹	2,848	3,091	3,047	2,807	2,799	2,899	2,698	2,690	2,717	2,734
State and local	12,993	14,121	15,698	16,733	17,506	17,976	18,272	18,349	18,649	18,760
Percent of total	82	82	84	86	86	86	87	87	87	87
State	3,744	4,116	4,595	4,733	4,818	4,877	4,985	5,072	5,042	5,041
Local	9,249	10,005	11,103	12,000	12,689	13,099	13,288	13,277	13,606	13,719
Counties	1,624	1,963	2,253	2,425	(NA)	(NA)	(NA)	2,729	(NA)	(NA)
Municipalities	2,397	2,493	2,665	2,755	(NA)	(NA)	(NA)	2,972	(NA)	(NA)
School districts	4,194	4,627	5,134	5,675	(NA)	(NA)	(NA)	6,367	(NA)	(NA)
Townships	356	393	424	455	(NA)	(NA)	(NA)	488	(NA)	(NA)
Special districts	478	529	627	691	(NA)	(NA)	(NA)	721	(NA)	(NA)
PAYROLLS (mil. dol.)										
Total	23,173	32,669	43,120	49,156	54,363	58,166	60,632	63,923	67,194	68,760
Federal (civilian) ¹	5,959	7,924	9,937	9,744	10,748	11,485	11,370	11,599	12,672	12,845
State and local	17,214	24,745	33,183	39,412	43,886	46,681	49,262	52,323	54,522	55,915
Percent of total	74	76	77	80	81	80	81	82	81	81
State	5,022	7,263	9,828	11,413	12,565	13,279	14,136	14,838	15,116	15,478
Local	12,192	17,482	23,355	27,999	31,321	33,402	35,126	37,486	39,406	40,437
Counties	2,287	3,270	4,698	5,750	(NA)	(NA)	(NA)	7,902	(NA)	(NA)
Municipalities	3,428	4,770	6,207	7,146	(NA)	(NA)	(NA)	9,714	(NA)	(NA)
School districts	5,442	7,961	10,394	12,579	(NA)	(NA)	(NA)	16,720	(NA)	(NA)
Townships	370	522	685	869	(NA)	(NA)	(NA)	1,124	(NA)	(NA)
Special districts	665	959	1,370	1,654	(NA)	(NA)	(NA)	2,026	(NA)	(NA)

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

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Public Employment and Payroll Data;" see also <http://www.census.gov/govs/www/apes.html>; (accessed 21 June 2005).

Table 451. All Governments—Employment and Payroll by Function: 2004

[Employees in thousands (21,494 represents 21,494,000); payroll in millions of dollars (68,760 represents \$68,760,000,000). See headnote, Table 450]

Function	Employees (1,000)					Payrolls (mil. dol.)				
	Total	Federal (civilian) ¹	State and local			Total	Federal (civilian) ¹	State and local		
			Total	State	Local			Total	State	Local
Total	21,494	2,734	18,760	5,041	13,719	68,760	12,845	55,915	15,478	40,437
National defense ²	688	688	(X)	(X)	(X)	2,624	2,624	(X)	(X)	(X)
Postal Service	790	790	(X)	(X)	(X)	3,407	3,407	(X)	(X)	(X)
Space research and technology	20	20	(X)	(X)	(X)	144	144	(X)	(X)	(X)
Elem. and secondary education	7,541	(X)	7,541	63	7,477	21,456	–	21,456	191	21,265
Higher education	2,830	(X)	2,830	2,274	557	7,091	(X)	7,091	5,898	1,194
Other education	107	11	95	95	(X)	385	63	323	323	(X)
Health	602	137	465	180	285	2,206	729	1,477	626	851
Hospitals	1,146	159	987	424	564	3,891	695	3,196	1,353	1,843
Public welfare	532	9	523	229	294	1,653	56	1,597	720	877
Social insurance administration	160	67	93	93	(X)	661	346	315	315	(X)
Police protection	1,120	160	960	105	855	4,626	829	3,797	441	3,356
Fire protection	431	(X)	431	(X)	431	1,485	(X)	1,485	(X)	1,485
Correction	749	35	714	465	249	2,576	170	2,405	1,554	851
Streets & highways	567	3	564	244	320	1,849	21	1,828	851	976
Air transportation	93	47	46	3	43	629	451	178	15	163
Water transport/terminals	18	5	13	5	8	67	14	53	20	33
Solid waste management	118	(X)	118	2	116	353	(X)	353	8	344
Sewerage	136	(X)	136	2	134	471	(X)	471	9	462
Parks & recreation	409	25	384	41	343	841	111	729	100	629
Natural resources	400	192	208	162	47	1,591	952	639	509	130
Housing & community development	137	17	120	–	120	506	98	409	–	409
Water supply	175	–	175	1	175	588	–	588	3	585
Electric power	80	–	80	4	76	392	–	392	23	369
Gas supply	11	–	11	–	11	37	–	37	–	37
Transit	238	(X)	238	34	204	997	(X)	997	160	837
Libraries	186	4	182	1	181	372	25	347	2	345
State liquor stores	9	(X)	9	9	(X)	19	(X)	19	19	(X)
Financial administration	541	113	428	173	255	1,981	606	1,376	603	773
Other government administration	484	22	462	58	403	1,144	129	1,015	202	813
Judicial and legal	497	61	436	168	268	2,017	359	1,658	704	954
Other & unallocable	679	170	510	208	302	2,703	1,016	1,687	830	857

– Represents or rounds to zero. X Not applicable. ¹ Includes employees outside the United States. ² Includes international relations.

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Public Employment and Payroll Data;" see also <http://www.census.gov/govs/www/apes.html>; (accessed 21 June 2005).

Table 452. State and Local Government—Employer Costs per Hour Worked: 2005

[In dollars. As of March. Based on a sample; see source for details. For additional data, see Table 635]

Occupation and industry	Total compensation	Wages and salaries	Benefit cost						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other ¹
Total workers	35.50	24.26	11.24	2.68	0.31	3.76	2.34	2.10	0.05
Occupational group:									
Management, professional, and related	43.18	30.85	12.33	2.89	0.19	4.11	2.67	2.41	0.06
Professional and related	42.88	30.98	11.91	2.57	0.19	4.07	2.61	2.40	0.06
Teachers ²	47.87	35.55	12.33	2.43	0.11	4.16	3.01	2.55	0.07
Primary, secondary, and special education school teachers	46.45	34.18	12.27	2.40	0.11	4.42	2.86	2.40	0.09
Sales and office	24.26	15.31	8.95	2.29	0.16	3.49	1.43	1.54	0.04
Office and administrative support	24.24	15.30	8.95	2.28	0.16	3.49	1.44	1.53	0.04
Service	27.10	16.81	10.29	2.44	0.61	3.08	2.42	1.69	0.05
Industry group:									
Education and health services	37.20	26.51	10.69	2.44	0.20	3.74	2.17	2.09	0.05
Educational services	37.84	27.18	10.66	2.33	0.13	3.81	2.26	2.08	0.05
Elementary and secondary schools	37.07	26.65	10.43	2.09	0.11	3.98	2.17	2.00	0.06
Junior colleges, colleges, and universities	40.54	29.06	11.47	3.07	0.17	3.34	2.57	2.32	(³)
Health care and social assistance	32.89	22.03	10.86	3.16	0.70	3.24	1.59	2.12	0.04
Hospitals	30.21	19.82	10.39	3.01	0.71	3.02	1.55	2.03	0.05
Public administration	33.02	20.85	12.18	3.09	0.47	3.79	2.73	2.03	0.06

¹ Includes severance pay and supplemental unemployment benefits. ² Includes postsecondary teacher; primary, secondary, and special education teachers; and other teachers and instructors. ³ Cost per hour worked is \$0.01 or less.

Source: U.S. Bureau of Labor Statistics, *National Compensation Survey, Benefits, Archives, 2005 National Survey Compensation Publications List, Employer Costs for Employee Compensation News Release*, March 2005; <<http://www.bls.gov/ncs/ncspubs.htm>> (accessed 16 June 2006).

Table 453. State and Local Government—Full-Time Employment and Salary by Sex and Race/Ethnic Group: 1980 to 2003

[(2,350 represents 2,350,000). As of June 30. Excludes school systems and educational institutions. Based on reports from state governments (42 in 1980; 42 in 1980; 47 in 1983; 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 non-elected, nonappointed full-time employees. Beginning 1993, only for state and local governments with 100 or more employees. For definition of median, see Guide to Tabular Presentation]

Year and occupation	Employment (1,000)						Median annual salary (\$1,000)					
	Male	Female	White ¹	Minority			Male	Female	White ¹	Minority		
				Total ²	Black ¹	Hispanic ³				Total ²	Black ¹	Hispanic ³
1980	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
1981	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984	2,700	1,880	3,458	1,121	799	233	21.4	16.2	19.6	17.4	16.5	18.4
1985	2,789	1,952	3,563	1,179	835	248	22.3	17.3	20.6	18.4	17.5	19.2
1986	2,797	1,982	3,549	1,230	865	259	23.4	18.1	21.5	19.6	18.7	20.2
1987	2,818	2,031	3,600	1,249	872	268	24.2	18.9	22.4	20.9	19.3	21.1
1989	3,030	2,227	3,863	1,394	961	308	26.1	20.6	24.1	22.1	20.7	22.7
1990	3,071	2,302	3,918	1,456	994	327	27.3	21.8	25.2	23.3	22.0	23.8
1991	3,110	2,349	3,965	1,494	1,011	340	28.4	22.7	26.4	23.8	22.7	24.5
1993	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
1995	2,960	2,355	3,781	1,534	993	379	33.5	27.0	31.4	26.3	26.8	28.6
1997	2,898	2,307	3,676	1,529	973	392	34.6	27.9	32.2	30.2	27.4	29.5
1999	2,939	2,393	3,723	1,609	1,012	417	37.0	29.9	34.8	31.1	29.6	31.2
2001	3,080	2,554	3,888	1,746	1,077	471	39.8	32.1	37.5	34.0	31.5	33.8
2003, total	3,134	2,610	3,919	1,826	1,097	508	42.2	34.7	40.0	35.9	33.6	36.6
Officials/administrators	215	126	275	65	39	17	66.4	59.2	64.0	63.0	61.5	62.8
Professionals	654	819	1,064	409	228	96	52.2	44.9	48.6	46.6	43.1	45.6
Technicians	273	204	340	138	75	40	42.2	34.6	39.6	36.3	34.5	37.8
Protective service	923	209	795	337	205	107	43.0	35.5	42.2	40.1	37.3	44.0
Paraprofessionals	109	301	238	172	119	39	31.0	28.0	29.8	27.2	25.7	29.8
Admin. support	122	795	593	325	188	102	31.1	29.2	29.4	29.5	28.8	29.5
Skilled craft	401	23	308	116	67	37	38.6	32.9	38.4	38.0	36.2	38.2
Service/maintenance	437	133	306	264	177	71	31.4	24.2	30.4	29.3	28.3	29.9

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

Source: U.S. Equal Employment Opportunity Commission, 1980-1991, *State and Local Government Information Report*, annual; beginning 1993, biennial.

Table 454. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2004

[In thousands (1,672.8 represents 1,672,800). For March. Local government amounts are estimates subject to sampling variation; see Appendix III and source; see headnote, Table 455]

State	Education						Public welfare		Health		Hospitals	
	Total ¹		Elem. & secondary		Higher education							
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States . . .	1,672.8	6,739.2	50.6	6,422.9	1,532.6	316.4	225.6	272.5	174.3	249.9	399.2	513.3
Alabama	40.7	96.7	-	96.7	38.0	-	4.3	1.3	5.3	4.8	11.4	23.5
Alaska	8.4	16.6	3.2	16.5	4.8	0.1	1.8	0.2	0.7	0.4	0.3	0.7
Arizona	28.8	117.5	-	105.8	25.9	11.7	5.3	2.1	2.4	2.5	0.7	3.7
Arkansas	22.2	64.9	-	64.9	20.9	-	3.7	0.1	4.6	0.3	4.3	1.5
California	150.5	733.5	-	663.8	146.0	69.7	3.7	64.3	11.8	42.7	39.0	62.0
Colorado	38.3	96.8	-	95.6	37.0	1.3	1.9	5.8	1.1	3.4	3.5	8.9
Connecticut	18.0	85.5	-	85.5	15.7	-	4.3	1.8	1.8	1.6	10.6	-
Delaware	7.6	17.2	-	17.2	7.3	-	1.5	0.0	1.9	0.3	1.8	-
District of Columbia	-	11.9	(X)	11.1	(X)	0.8	(X)	1.5	(X)	2.0	(X)	1.7
Florida	57.5	326.8	-	301.1	54.1	25.7	11.7	6.2	20.1	5.5	4.8	43.3
Georgia	50.8	232.0	-	231.6	47.8	0.4	8.8	1.2	4.4	11.6	8.2	22.4
Hawaii	35.3	-	26.6	-	8.5	-	1.0	0.1	2.5	0.2	4.0	-
Idaho	9.3	32.9	-	31.5	8.7	1.5	1.8	0.1	1.1	1.0	0.9	5.7
Illinois	58.1	291.1	-	268.0	55.7	23.1	10.5	6.4	2.8	7.1	12.0	12.2
Indiana	54.0	134.5	-	134.5	52.8	-	5.5	1.2	1.8	3.6	4.2	24.3
Iowa	27.3	80.8	-	74.6	26.1	6.1	2.8	1.9	0.4	2.8	6.8	10.1
Kansas	19.8	85.3	-	77.6	19.2	7.7	2.7	0.8	1.0	2.9	2.3	7.6
Kentucky	34.0	106.1	-	106.1	31.1	-	6.9	0.6	2.1	5.8	5.6	4.4
Louisiana	33.2	109.3	-	109.3	29.8	-	5.0	0.5	4.0	1.6	17.1	16.2
Maine	7.6	37.9	-	37.9	7.3	-	2.0	0.4	1.3	0.3	0.7	0.7
Maryland	28.4	121.9	-	111.7	26.4	10.2	6.8	3.3	6.8	4.3	5.2	-
Massachusetts	26.7	151.7	0.1	151.7	25.5	0.1	6.6	2.5	7.3	2.7	6.8	-
Michigan	66.9	241.5	0.9	228.6	64.6	12.9	10.5	2.4	1.5	11.9	11.5	8.8
Minnesota	37.6	119.3	-	119.3	33.5	-	2.7	11.5	2.3	3.6	4.7	9.0
Mississippi	20.4	80.4	-	73.8	18.8	6.6	2.8	0.4	3.0	0.2	12.2	17.3
Missouri	30.6	133.1	-	127.2	28.4	5.8	7.8	2.6	3.3	4.3	12.3	10.5
Montana	7.0	23.1	-	22.7	6.6	0.3	1.5	0.5	0.8	0.9	0.6	0.6
Nebraska	12.8	46.5	-	43.7	12.3	2.8	2.8	0.8	0.8	0.6	5.1	4.3
Nevada	8.9	36.6	-	36.6	8.8	-	1.5	0.8	1.2	0.8	1.0	4.4
New Hampshire	7.5	33.2	-	33.2	7.1	-	1.4	2.5	0.9	0.2	0.8	-
New Jersey	53.7	212.7	19.1	201.7	31.4	11.1	6.6	10.8	3.3	4.4	17.2	1.9
New Mexico	18.7	49.2	-	45.7	17.7	3.5	1.6	0.9	2.3	0.4	9.9	0.8
New York	51.7	488.8	-	466.6	47.0	22.2	6.4	47.5	9.3	17.8	42.0	48.4
North Carolina	52.4	177.8	-	159.9	49.7	17.9	1.9	14.0	4.1	19.6	16.5	25.1
North Dakota	8.3	14.6	-	14.6	8.1	-	0.5	0.9	1.3	0.6	1.0	-
Ohio	69.3	266.9	-	260.8	66.8	6.1	2.8	24.5	3.7	18.1	11.4	12.0
Oklahoma	27.9	84.8	-	84.2	26.0	0.6	5.7	0.3	5.7	1.4	2.4	9.4
Oregon	19.5	70.0	-	61.8	18.6	8.2	5.5	0.8	2.6	4.5	4.8	2.1
Pennsylvania	61.6	250.8	-	241.3	57.8	9.5	12.7	20.5	1.7	5.5	12.6	-
Rhode Island	6.8	20.5	0.6	20.5	5.6	-	1.5	0.1	1.3	0.1	1.2	-
South Carolina	30.3	97.4	-	97.4	27.6	-	4.4	0.3	6.8	2.4	8.0	18.6
South Dakota	5.2	20.3	-	19.9	4.8	0.4	1.0	0.2	0.6	0.3	0.9	0.5
Tennessee	36.5	125.8	-	125.8	34.5	-	6.0	1.6	3.4	3.6	8.1	21.8
Texas	100.4	658.8	-	621.2	95.6	37.6	18.6	3.2	12.4	21.8	30.4	46.7
Utah	24.3	48.4	-	48.4	23.3	-	3.3	0.5	2.0	1.3	5.7	0.5
Vermont	5.2	19.1	-	19.1	4.6	-	1.2	0.0	0.7	0.0	0.2	-
Virginia	51.6	183.0	-	181.7	48.8	1.3	2.4	8.1	5.2	6.4	13.3	1.9
Washington	49.9	97.8	-	97.8	47.8	-	8.7	1.3	5.4	4.1	8.9	12.2
West Virginia	12.4	40.7	-	40.7	11.0	-	3.1	0.0	0.9	1.6	1.7	2.3
Wisconsin	35.1	129.2	-	119.7	34.0	9.4	1.3	13.1	1.7	5.8	3.8	0.9
Wyoming	3.5	18.4	-	16.5	3.3	1.9	0.8	0.0	0.7	0.4	0.8	4.7

See footnote at end of table.

Table 454. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2004—Con.

[See headnote, page 300]

State	Highways		Police protection		Fire protection		Corrections		Parks and recreation		Government administration	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States . . .	239.6	303.0	103.0	789.5	(X)	319.0	460.4	241.5	35.5	227.3	384.5	690.1
Alabama	4.3	7.2	1.2	11.5	(X)	4.8	4.7	3.2	0.7	3.5	6.2	8.1
Alaska	3.0	0.6	0.5	1.2	(X)	0.7	1.8	0.1	0.1	0.5	2.8	1.8
Arizona	2.9	5.3	2.0	16.4	(X)	7.0	9.9	4.8	0.4	5.8	5.7	19.2
Arkansas	3.6	3.8	1.1	6.5	(X)	2.5	4.5	1.8	0.8	1.0	3.8	5.8
California	20.8	21.8	13.5	85.7	(X)	32.9	49.7	31.7	3.2	35.2	29.6	100.1
Colorado	3.1	6.1	1.2	12.2	(X)	5.2	6.3	3.7	0.3	6.3	6.1	11.3
Connecticut	2.8	3.4	2.0	8.9	(X)	4.5	7.5	—	0.1	2.3	7.7	5.3
Delaware	1.6	0.6	0.9	1.5	(X)	0.2	2.8	—	0.2	0.3	2.5	1.3
District of Columbia	(X)	0.4	(X)	4.4	(X)	1.9	(X)	1.1	(X)	1.0	(X)	3.4
Florida	7.8	15.3	4.3	57.6	(X)	25.8	27.4	16.3	1.5	20.0	27.5	41.6
Georgia	5.8	8.0	2.2	23.3	(X)	10.9	19.5	8.0	2.9	6.7	8.0	21.5
Hawaii	0.9	0.8	—	3.7	(X)	1.8	2.4	—	0.2	2.0	3.6	2.6
Idaho	1.8	1.6	0.5	3.3	(X)	1.2	1.7	1.1	0.2	0.8	2.2	3.7
Illinois	7.7	12.4	3.7	42.4	(X)	17.0	14.5	9.9	0.7	15.9	10.3	29.7
Indiana	4.3	6.3	1.9	15.4	(X)	6.7	8.2	5.3	0.2	3.6	4.5	16.3
Iowa	2.5	7.1	0.9	6.8	(X)	1.9	3.2	1.3	0.1	2.5	4.2	6.6
Kansas	3.6	5.7	1.1	7.7	(X)	3.1	3.6	2.5	0.5	2.5	4.8	7.3
Kentucky	5.1	3.2	2.2	8.1	(X)	3.8	3.7	4.0	1.6	1.5	9.3	6.2
Louisiana	5.4	5.1	1.7	14.5	(X)	4.8	7.8	5.6	1.2	3.1	5.8	12.5
Maine	2.5	1.6	0.6	2.5	(X)	2.6	1.3	0.8	0.2	0.8	2.5	3.5
Maryland	4.7	4.7	2.5	14.1	(X)	5.9	11.9	3.2	0.5	5.9	9.7	8.4
Massachusetts	3.8	6.5	5.6	17.6	(X)	13.0	6.7	2.7	0.8	2.0	15.0	9.8
Michigan	2.8	9.9	2.7	21.9	(X)	7.7	17.6	5.6	0.3	5.1	8.0	26.3
Minnesota	4.7	7.5	0.9	9.5	(X)	2.3	3.8	4.9	0.6	4.3	6.4	12.9
Mississippi	3.3	4.8	1.2	7.5	(X)	3.6	4.2	1.8	0.4	1.1	2.3	6.6
Missouri	6.5	7.2	2.2	16.3	(X)	6.3	11.6	3.2	0.7	4.1	7.7	12.0
Montana	2.2	1.3	0.4	2.0	(X)	0.6	1.1	0.6	0.1	0.4	1.8	2.5
Nebraska	2.2	3.5	0.8	4.0	(X)	1.4	2.5	1.2	0.3	1.1	1.5	4.8
Nevada	1.7	1.3	0.8	6.1	(X)	2.3	3.3	2.4	0.2	3.2	2.9	5.9
New Hampshire	1.9	1.7	0.4	3.2	(X)	1.7	1.4	0.6	0.2	0.4	2.1	2.1
New Jersey	7.3	11.1	4.1	31.9	(X)	7.9	10.1	6.7	2.2	5.7	22.0	21.5
New Mexico	2.3	1.8	0.6	5.2	(X)	2.1	4.1	1.8	0.7	1.8	4.8	4.3
New York	12.4	28.0	6.3	79.5	(X)	23.4	33.3	25.0	3.3	10.8	40.3	41.4
North Carolina	11.4	4.1	3.3	20.0	(X)	6.8	19.3	4.3	1.0	4.6	10.9	12.9
North Dakota	1.0	1.2	0.2	1.2	(X)	0.3	0.7	0.3	0.1	0.8	1.4	1.3
Ohio	7.1	14.6	2.7	30.9	(X)	17.5	16.1	8.6	0.6	9.6	11.8	35.2
Oklahoma	2.9	5.9	1.9	9.4	(X)	4.3	5.5	1.0	0.9	2.0	5.1	7.0
Oregon	3.4	3.8	1.2	7.4	(X)	3.6	4.7	3.7	0.4	2.7	8.4	7.2
Pennsylvania	13.7	10.5	6.0	25.2	(X)	6.5	17.3	12.2	1.5	3.3	13.9	30.9
Rhode Island	0.8	0.7	0.3	2.7	(X)	2.1	1.7	—	0.1	0.5	2.8	1.2
South Carolina	4.8	2.7	3.0	10.7	(X)	4.6	7.6	2.7	0.6	3.0	3.4	9.0
South Dakota	1.0	1.6	0.3	1.5	(X)	0.4	0.8	0.5	0.1	0.5	1.3	2.0
Tennessee	4.5	7.0	2.0	16.2	(X)	7.0	7.0	6.0	1.1	3.5	5.6	12.7
Texas	15.1	20.3	4.0	58.0	(X)	23.4	46.9	23.3	1.1	15.4	16.7	46.1
Utah	1.7	1.7	0.8	4.7	(X)	2.1	3.2	1.8	0.3	2.4	3.5	5.0
Vermont	1.1	1.1	0.4	0.8	(X)	0.4	1.1	—	0.1	0.2	1.8	1.3
Virginia	10.0	3.4	2.9	17.3	(X)	8.2	14.0	7.0	0.8	7.3	8.8	17.0
Washington	6.9	7.2	2.2	12.0	(X)	8.3	9.1	4.5	0.6	5.9	6.0	16.8
West Virginia	5.4	1.1	1.0	2.7	(X)	1.0	3.0	0.2	0.6	0.7	4.2	3.8
Wisconsin	1.8	9.7	0.9	14.9	(X)	4.7	9.4	3.9	0.2	3.3	6.1	12.8
Wyoming	1.8	0.7	0.3	1.6	(X)	0.4	0.9	0.6	0.1	0.7	1.2	1.6

— Represents or rounds to zero. X Not applicable. ¹ Includes other categories not shown separately.

Source: U.S. Census Bureau; *Federal, State, and Local Governments; State and Local Government Public Employment and Payroll Data*, <<http://www.census.gov/govs/www/apessll.html>>; (accessed 21 June 2005).

Table 455. State and Local Government Employment and Average Monthly Earnings by State: 1994 and 2004

[3,917 represents 3,917,000. 1994, as of October; 2004, as of March. Full-time equivalent employment is a derived statistic that provides an estimate of a government's total full-time employment by converting part-time employees to a full-time amount]

State	Full-time equivalent employment (1,000)				Full-time equivalent employment per 10,000 population ²				Average monthly earnings ³ (dol.)			
	State		Local ¹		State		Local ¹		State		Local ¹	
	1994	2004	1994	2004	1994	2004	1994	2004	1994	2004	1994	2004
United States . . .	3,917	4,188	9,996	11,601	149	143	380	395	2,776	3,845	2,691	3,604
Alabama	84	86	160	185	198	189	376	408	2,422	3,472	1,977	2,751
Alaska	23	25	25	26	380	376	409	400	3,672	4,149	4,002	4,108
Arizona	57	66	156	205	134	115	368	356	2,561	3,446	2,642	3,515
Arkansas	49	54	87	98	196	196	347	356	2,482	3,130	1,798	2,484
California	327	393	1,120	1,383	104	110	356	385	3,534	5,096	3,446	4,803
Colorado	54	66	141	183	145	143	378	397	3,224	4,447	2,539	3,629
Connecticut	63	59	108	123	191	167	325	351	3,306	4,765	3,492	4,276
Delaware	21	24	18	24	287	292	246	285	2,576	3,693	2,886	3,617
District of Columbia	(X)	(X)	51	45	(X)	(X)	858	806	(X)	(X)	3,549	4,732
Florida	171	183	527	641	120	105	370	368	2,277	3,397	2,420	3,364
Georgia	114	122	314	379	160	138	439	429	2,318	3,333	2,126	2,961
Hawaii	53	57	14	14	447	448	121	114	2,598	3,437	2,962	3,819
Idaho	21	23	45	55	184	167	391	396	2,393	3,368	2,091	2,869
Illinois	134	134	442	502	112	105	371	395	2,924	4,093	2,893	3,788
Indiana	90	90	210	239	156	145	363	383	2,781	3,355	2,316	3,099
Iowa	50	53	113	131	177	180	398	444	2,994	4,383	2,300	2,950
Kansas	48	44	120	136	185	160	467	496	2,317	3,490	2,272	2,885
Kentucky	73	79	128	158	190	192	332	380	2,368	3,401	2,118	2,732
Louisiana	92	91	166	192	211	201	382	425	2,282	3,288	1,831	2,538
Maine	21	22	46	55	172	165	367	420	2,567	3,558	2,281	2,823
Maryland	80	91	170	192	160	163	339	345	2,792	3,893	3,091	4,063
Massachusetts	82	88	215	235	135	137	352	366	3,006	4,310	2,933	4,020
Michigan	132	133	329	371	138	131	342	367	3,163	4,282	3,170	3,874
Minnesota	71	75	191	201	153	146	415	393	3,213	4,486	2,813	3,700
Mississippi	49	57	119	131	181	196	442	453	2,257	3,012	1,726	2,471
Missouri	80	91	185	220	150	158	348	383	2,203	2,955	2,227	2,918
Montana	17	19	38	36	195	200	440	385	2,413	3,212	2,266	2,719
Nebraska	29	34	76	81	179	193	462	464	2,255	3,053	2,362	3,196
Nevada	19	25	49	71	129	108	329	304	2,797	3,837	2,970	4,144
New Hampshire	17	20	38	49	150	154	329	373	2,623	3,498	2,568	3,176
New Jersey	108	149	322	346	135	172	401	398	3,546	4,665	3,336	4,527
New Mexico	42	49	66	75	247	259	393	396	2,291	3,011	1,969	2,716
New York	273	246	878	938	148	128	476	488	3,347	4,497	3,368	4,451
North Carolina	112	132	278	322	156	155	386	377	2,482	3,306	2,278	3,082
North Dakota	16	18	22	23	251	280	343	365	2,385	3,149	2,399	3,246
Ohio	141	136	421	487	126	119	378	425	2,866	3,890	2,646	3,456
Oklahoma	68	64	127	137	207	182	387	388	1,931	3,121	2,069	2,518
Oregon	51	57	109	122	163	160	350	340	2,780	3,664	2,772	3,671
Pennsylvania	150	161	371	409	124	130	305	330	2,927	3,887	2,786	3,751
Rhode Island	19	20	29	30	185	186	285	281	3,111	4,213	3,089	4,192
South Carolina	76	76	132	167	206	180	355	399	2,186	3,081	2,080	2,854
South Dakota	14	13	27	30	195	171	374	394	2,307	3,210	1,963	2,696
Tennessee	80	82	185	236	152	139	353	399	2,435	3,106	2,137	2,896
Texas	263	268	829	1,003	141	119	447	446	2,492	3,474	2,150	2,965
Utah	41	49	61	79	209	205	309	329	2,481	3,434	2,315	3,119
Vermont	13	14	21	24	215	224	367	390	2,357	3,701	2,488	2,990
Virginia	119	119	250	292	181	160	379	391	2,448	3,515	2,406	3,255
Washington	96	113	183	210	179	182	340	339	3,007	3,969	3,198	4,405
West Virginia	34	38	59	61	186	207	324	334	2,163	2,993	2,166	2,763
Wisconsin	69	70	199	217	134	127	388	395	3,066	4,239	2,855	3,576
Wyoming	11	12	27	31	232	238	556	621	2,154	3,204	2,286	3,094

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

Source: U.S. Census Bureau; *Federal, State, and Local Governments; Public Employment and Payroll; State and Local Government Employment and Payroll Data*; <<http://www.census.gov/govs/www/apesstl.html>>; (accessed 21 June 2005).

Table 456. City Government Employment and Payroll—Largest Cities: 1994 and 2004

[In thousands, (433.9 represents 433,900). For 1994 as of October; 2004 as of March. See footnote 3, Table 446, for those areas representing city-county consolidated governments. See headline, page 302 for full-time equivalent employment definition]

Cities ranked by 2004 population ¹	Total employment (1,000)		Full-time equivalent employment				Payroll (mil. dol.)		Average monthly earnings for full-time employees (dol.)	
	1994	2004	Total (1,000)		Per 10,000 population		1994	2004	1994	2004
			1994	2004	1994	2004				
New York, NY ^{2,3}	433.9	438.6	398.4	407.4	545	504	1,294.2	1,889.5	3,364	4,770
Los Angeles, CA	50.3	52.2	49.7	50.7	142	133	191.1	284.7	3,860	5,639
Chicago, IL	40.9	40.1	40.9	40.1	148	139	148.3	164.7	3,629	4,110
Houston, TX	23.2	22.3	19.9	22.1	118	110	54.9	71.6	2,405	3,255
Philadelphia, PA	29.8	30.5	29.1	29.5	187	198	88.4	123.4	3,070	4,191
Phoenix, AZ	12.1	13.9	11.6	13.6	114	90	36.0	63.1	3,220	4,703
San Diego, CA	11.2	12.2	10.5	11.4	92	90	32.8	56.0	3,212	5,084
San Antonio, TX	13.2	17.2	12.9	16.3	134	136	32.7	58.6	2,558	3,691
Dallas, TX	14.1	15.4	14.0	14.9	137	123	36.8	60.4	2,707	4,058
San Jose, CA	6.3	8.9	5.8	8.2	72	91	25.3	47.8	4,594	6,046
Detroit, MI	17.5	38.4	16.9	34.4	167	372	47.6	139.9	2,826	4,093
Honolulu, HI	10.3	9.7	9.6	9.0	110	101	28.7	34.8	3,029	3,922
Indianapolis, IN	12.7	17.1	11.6	15.9	158	203	32.3	50.2	2,438	3,140
Jacksonville, FL	10.1	10.8	9.7	10.8	147	141	29.2	41.5	3,142	3,993
San Francisco, CA	24.8	28.0	24.7	28.0	340	366	90.3	175.2	3,670	6,260
Columbus, OH	7.4	8.4	7.1	8.1	110	112	23.1	33.4	3,348	4,135
Louisville, KY	4.4	8.2	4.2	7.6	153	109	8.8	24.6	2,170	3,272
Austin, TX	12.8	12.6	12.2	12.0	248	179	32.4	45.5	2,768	3,810
Memphis, TN ²	21.5	28.8	20.3	26.7	333	411	51.2	86.5	2,562	3,377
Baltimore, MD ²	28.0	28.4	27.6	27.3	380	427	77.3	102.3	2,867	3,844
Ft. Worth, TX	5.5	5.9	5.2	5.6	113	99	12.0	21.2	2,404	3,874
Charlotte, NC	4.8	5.9	4.7	5.8	114	99	12.3	22.3	2,607	3,901
El Paso, TX	5.8	5.8	5.7	5.7	105	99	12.8	16.5	2,260	2,923
Milwaukee, WI	8.7	8.0	8.4	7.9	136	134	22.6	28.5	2,693	3,604
Seattle, WA ²	11.4	11.5	10.5	10.6	202	186	39.6	54.7	3,923	5,374
Boston, MA ²	21.6	22.5	21.1	20.9	382	354	63.3	92.4	3,021	4,503
Denver, CO	15.4	12.6	13.5	11.9	279	213	40.5	52.5	3,021	4,421
Washington, DC ^{2,3}	43.6	35.9	42.2	34.8	721	610	142.3	158.5	2,432	4,748
Nashville, TN ²	20.5	21.8	18.9	20.8	382	381	41.6	75.1	2,232	3,670
Las Vegas, NV	2.1	3.0	2.0	2.8	68	55	7.0	15.5	3,519	5,685
Portland, OR	5.6	6.2	5.0	5.4	112	100	18.4	26.6	3,757	5,042
Oklahoma City, OK	3.5	4.8	3.0	4.4	110	86	13.7	19.3	3,355	4,521
Tucson, AZ	3.5	6.4	3.0	5.9	121	117	13.1	22.9	2,730	4,059
Albuquerque, NM	7.4	6.5	6.0	6.2	151	134	13.3	20.1	2,255	3,351
Long Beach, CA	5.8	6.3	5.5	5.8	124	123	20.5	27.9	3,895	5,066
New Orleans, LA	11.0	9.5	10.5	9.3	215	195	19.4	24.1	1,861	2,612
Cleveland, OH	9.3	8.7	8.7	8.3	173	176	25.0	30.5	2,901	3,890
Fresno, CA	2.7	3.8	2.7	3.7	72	83	9.7	16.0	3,551	4,595
Sacramento, CA	4.3	4.7	4.0	4.2	103	95	13.6	21.5	3,609	5,414
Kansas City, MO	6.8	6.4	6.5	6.4	151	144	17.3	24.2	2,685	3,820
Virginia Beach, VA ²	16.1	23.7	14.9	19.1	357	439	35.1	54.2	2,400	3,031
Mesa, AZ	2.6	3.9	2.6	3.7	87	87	8.3	17.4	3,200	4,787
Atlanta, GA	8.2	7.5	7.9	7.4	200	173	20.0	25.9	2,552	3,525
Baton Rouge, LA	7.1	7.2	6.0	6.4	268	154	14.2	18.3	2,459	2,988
Omaha, NE	3.1	3.1	2.9	2.7	85	68	8.9	11.7	3,286	4,385
Oakland, CA	5.0	5.3	4.6	5.3	124	132	18.2	37.6	4,357	7,078
Tulsa, OK	4.5	4.2	4.3	4.1	114	105	11.3	14.0	2,732	3,418
Miami, FL	3.9	4.3	3.8	4.2	103	112	13.4	20.4	3,633	5,159
Minneapolis, MN	6.9	5.9	6.2	5.5	170	146	22.0	23.9	3,846	4,393
Colorado Springs, CO	6.3	7.5	5.8	7.0	197	189	17.4	29.4	3,067	4,268
Arlington, TX	2.3	2.7	2.1	2.4	75	68	5.9	9.1	2,989	4,029
Wichita, KS	3.3	3.6	3.0	3.1	97	86	7.7	10.6	2,558	3,564
St. Louis, MO	7.5	6.7	7.2	6.7	189	198	17.2	23.0	2,412	3,428
Santa Ana, CA	2.2	2.3	1.9	2.0	67	57	8.1	12.2	4,774	6,760
Anaheim, CA	3.6	3.3	2.5	2.3	92	70	10.1	14.3	4,631	6,402
Raleigh, NC	2.9	3.9	2.7	3.4	120	109	6.8	11.2	2,602	3,510
Pittsburgh, PA	5.6	3.6	5.4	3.6	147	110	15.7	15.0	3,037	4,294
Tampa, FL	4.1	4.6	4.0	4.5	141	144	12.6	17.1	3,160	3,803
Cincinnati, OH	8.0	6.4	7.2	6.1	198	187	21.9	25.3	3,377	4,318
Toledo, OH	3.0	3.0	3.0	3.0	91	96	9.7	12.3	3,231	4,719
Aurora, CO	2.0	2.6	2.0	2.5	83	89	5.7	11.3	2,869	4,441
Riverside, CA	2.2	2.3	2.2	2.1	94	77	8.4	11.3	4,010	5,792
Bakersfield, CA	1.2	1.3	1.1	1.3	60	49	4.0	6.3	3,705	4,916
Buffalo, NY ²	14.6	11.4	13.4	10.3	415	358	39.2	46.2	3,220	4,736
Corpus Christi, TX	3.3	3.2	3.1	3.0	116	106	7.0	9.4	2,304	3,224
Newark, NJ	5.5	6.5	5.3	5.6	198	203	17.9	28.0	3,448	5,157
Stockton, CA	1.8	2.2	1.7	2.0	75	76	5.7	9.3	3,584	5,493
St. Paul, MN	3.6	3.2	3.3	2.9	124	101	11.5	13.3	3,588	4,799
Anchorage, AK	9.6	10.6	8.5	9.5	344	351	37.6	40.1	4,592	4,376
Lexington-Fayette, KY	3.5	4.2	3.4	3.9	144	147	6.9	12.4	2,089	3,282
St. Petersburg, FL	3.6	3.6	3.2	3.2	134	130	8.2	11.8	2,774	3,789
Plano, TX	1.5	2.4	1.4	2.1	98	90	4.0	8.4	3,003	4,083
Jersey City, NJ	3.6	3.6	3.5	3.3	152	138	11.8	15.8	3,485	5,082
Norfolk, VA ²	11.5	13.7	10.5	11.8	413	493	25.3	37.5	2,486	3,257
Lincoln, NE	3.7	3.0	3.3	2.8	167	118	8.7	10.8	2,759	4,087

¹ 2004 based on estimated resident population as of July 1. ² Includes city-operated elementary and secondary schools. ³ Includes city-operated university or college.

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Public Employment and Payroll Data;" see also <<http://www.census.gov/govs/www/apes.html>>; (accessed 21 June 2005).

Table 457. County Government Employment and Payroll—Largest Counties: 1994 and 2004

[In thousands, (91.9 represents 91,900). For 1994 as of October; 2004 as of March. See text, this section]

Counties ranked by 2004 population ¹	Total employment (1,000)		Full-time equivalent employment				Payroll (mil. dol.)		Average monthly earnings for full-time employees (dol.)	
			Total (1,000)		Per 10,000 population					
	1994	2004	1994	2004	1994	2004	1994	2004	1994	2004
Los Angeles, CA	91.9	99.9	87.3	95.9	101	102	332.3	456.8	3,838	4,834
Cook, IL	27.2	26.4	27.2	26.4	53	49	80.5	116.0	2,959	4,415
Harris, TX	20.2	22.9	19.5	22.3	88	64	49.5	83.5	2,516	3,753
Mariocopa, AZ	17.0	14.6	16.3	14.3	77	44	35.6	46.4	2,197	3,234
Orange, CA	17.7	25.4	16.8	23.6	71	86	55.8	101.3	3,406	4,335
San Diego, CA	18.1	20.7	17.3	19.7	70	71	50.4	83.9	2,935	4,286
Dade, FL	36.4	43.0	35.1	41.7	181	184	107.5	179.7	3,154	4,431
Dallas, TX	11.9	14.8	11.2	14.1	62	65	26.0	55.2	2,244	3,937
Wayne, MI	5.7	6.0	5.6	5.9	27	29	16.9	26.2	3,140	4,458
San Bernardino, CA	14.8	19.5	14.0	18.2	96	108	42.0	81.0	3,085	4,481
Riverside, CA	13.2	20.3	12.5	19.0	102	119	41.7	85.4	3,411	4,491
King, WA	14.4	14.6	12.8	13.9	92	83	42.3	63.0	3,338	4,756
Broward, FL	9.9	13.2	9.6	12.8	76	77	25.1	50.7	2,660	3,986
Santa Clara, CA	18.5	18.5	16.5	17.6	121	110	58.8	100.8	3,664	5,807
Clark, NV	10.7	18.3	10.1	16.9	127	120	32.7	81.4	3,315	4,921
Tarrant, TX	3.8	8.7	3.7	8.4	31	57	8.2	28.8	2,255	3,459
Bexar, TX	8.3	9.9	7.9	9.7	67	69	16.6	30.8	2,091	3,193
Suffolk, VA	13.5	14.1	12.2	12.6	101	97	45.8	65.7	3,788	5,245
Alameda, CA	11.3	12.5	10.3	12.0	86	85	36.6	67.3	3,507	5,677
Sacramento, CA	14.5	14.8	14.1	14.0	133	114	44.8	68.2	3,219	4,894
Cuyahoga, OH	16.0	15.7	16.0	15.1	113	114	41.2	56.0	2,576	3,655
Nassau, NY	18.5	16.3	16.9	14.7	142	121	59.0	73.4	3,635	5,329
Allegheny, PA	8.2	7.2	8.0	7.0	62	57	18.5	20.5	2,341	2,951
Palm Beach, FL	8.3	10.2	8.0	10.0	92	86	23.0	40.9	2,872	4,129
Oakland, MI	4.7	4.4	4.5	4.1	42	37	14.1	17.0	3,330	4,189
Hennepin, MN	12.4	11.1	10.4	10.5	119	99	31.4	44.5	3,006	4,214
Franklin, OH	6.5	6.7	6.2	6.4	65	61	15.0	21.0	2,452	3,340
Hillsborough, FL	13.2	13.8	8.1	11.2	154	131	29.9	37.0	2,450	3,544
St. Louis, MO	4.0	4.1	1.8	4.0	40	40	10.6	14.3	2,784	3,626
Contra Costa, CA	8.8	9.8	8.4	8.8	104	98	29.3	39.2	3,694	4,501
Fairfax, VA	39.0	44.0	3.1	37.8	477	441	94.0	156.7	2,689	4,212
Orange, FL	8.9	10.9	11.2	10.2	124	115	20.4	34.9	2,565	3,489
Westchester, NY	12.1	7.3	1.4	6.3	42	37	38.5	28.6	3,577	4,495
Erie, NY	11.1	11.4	4.4	10.0	114	121	25.0	38.3	2,551	3,701
Salt Lake, UT	4.5	6.4	1.0	4.8	58	69	9.3	15.4	2,829	3,576
Da Page, IL	3.0	4.0	27.2	3.7	37	43	7.4	14.8	2,700	4,023
Pinellas, FL	5.6	6.9	1.7	6.7	66	74	13.4	25.4	2,399	3,791
Milwaukee, WI	10.6	9.1	1.1	8.8	111	97	26.9	33.9	2,550	3,979
Montgomery, MD	33.8	40.3	29.8	29.7	433	443	92.9	167.2	3,668	5,431
Shelby, TN	11.1	15.0	10.4	14.1	131	166	24.0	45.0	2,347	3,181
Pima, AZ	7.0	7.7	6.3	7.1	101	87	14.8	23.3	2,448	3,444
Bergen, NJ	8.5	5.7	7.5	4.9	101	64	22.1	22.5	2,957	4,684
Travis, TX	3.4	4.6	3.3	4.5	55	54	7.6	14.7	2,362	3,297
Fresno, CA	8.8	9.2	8.6	8.6	125	110	23.6	31.4	2,771	3,727
Prince George's, MD	24.2	33.6	21.9	29.9	323	404	69.0	109.7	3,252	3,852
Macomb, MI	2.8	3.2	2.6	3.0	39	39	6.6	11.3	2,643	3,961
Hamilton, OH	5.9	6.1	5.8	5.9	68	73	14.0	20.4	2,439	3,444
Fulton, GA	6.1	7.4	5.9	7.2	92	90	14.8	27.4	2,567	3,954
Ventura, CA	8.6	9.1	8.3	8.8	125	117	25.1	41.0	3,046	4,732
Essex, NJ	8.5	5.1	8.0	4.8	110	64	22.6	22.0	2,938	4,735
Middlesex, NJ	7.1	4.7	6.2	4.2	104	60	19.0	18.1	3,145	4,746
Baltimore, MD	27.3	28.3	22.4	24.0	368	367	65.6	89.5	3,091	3,995
Montgomery, PA	3.4	3.9	3.2	3.5	49	51	7.2	11.7	2,256	3,209
Mecklenburg, NC	18.8	26.8	16.9	23.4	349	363	40.6	77.3	2,489	3,919
Pierce, WA	3.0	3.6	2.7	3.4	48	49	8.7	16.9	3,220	4,987
Monroe, NY	7.1	6.8	6.4	5.9	98	92	18.4	22.6	3,035	3,886
Kern, CA	8.5	10.5	8.3	9.9	145	151	23.5	39.5	2,886	4,033
Wake, NC	15.0	20.7	13.2	18.3	328	306	30.2	61.3	2,314	3,328
El Paso, TX	3.6	4.4	3.3	4.2	57	63	7.4	13.8	2,270	3,328
Gwinnett, GA	3.2	4.5	3.1	4.3	82	69	7.5	15.9	2,492	3,833
Jefferson, AL	4.8	4.8	4.8	4.7	75	72	12.0	16.7	2,488	3,567
San Mateo, CA	5.8	7.2	5.5	6.8	87	102	20.0	34.4	3,771	5,662
Lake, IL	2.5	3.2	2.3	2.9	45	47	6.1	12.3	2,654	4,166
Oklahoma City, OK	1.7	2.2	1.6	2.1	28	33	3.0	5.3	1,894	2,611
Dekalb, GA	5.4	7.1	5.4	6.9	95	105	14.2	24.1	2,650	3,549
Multnomah, OR	4.5	4.7	4.0	4.4	76	69	10.4	16.8	2,737	3,820
Jackson, MO	1.8	2.0	1.8	2.0	28	30	3.5	5.7	1,938	2,860
Cobb, GA	3.8	4.5	3.4	4.3	80	70	8.8	15.2	2,619	3,684
San Joaquin, CA	6.5	8.1	6.1	7.2	128	132	17.3	29.8	2,921	4,179
Snohomish, WA	2.0	2.9	2.0	2.6	40	45	6.2	12.0	3,072	4,626
Monmouth, NJ	7.8	6.2	6.5	5.4	139	99	17.3	22.2	2,707	4,202
Collin, TX	1.0	1.4	0.9	1.3	33	24	2.1	4.8	2,285	3,556
Will, IL	1.4	2.1	1.4	2.0	38	38	3.4	7.7	2,440	3,766
Bernalillo, NM	1.2	1.9	1.2	1.7	23	33	2.7	5.3	2,343	3,119
Montgomery, OH	4.9	5.1	4.8	4.8	84	93	11.9	16.5	2,515	3,409

¹ 2004 based on estimated resident population as of July 1.

Source: U.S. Census Bureau, "Federal, State, and Local Governments, Public Employment and Payroll Data;" see also <<http://www.census.gov/govs/www/apes.html>>; (accessed 21 June 2005).