

**1992**

# **Census of Governments**

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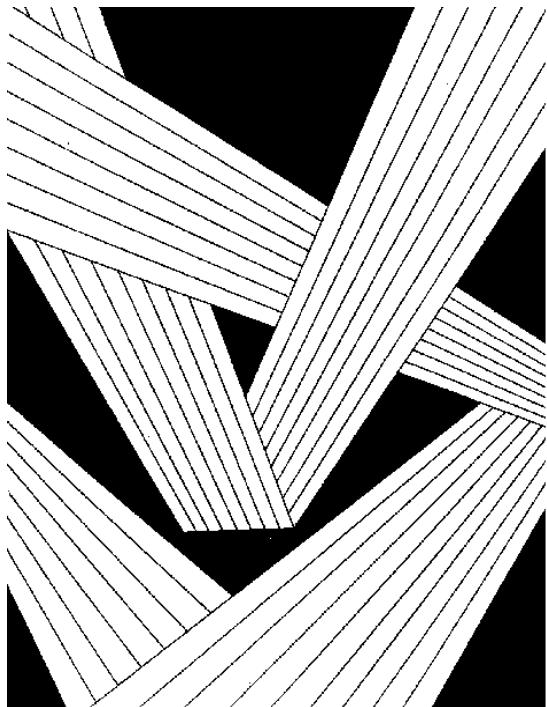
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**Volume 4  
GOVERNMENT FINANCES**

**Number 6**

**Employee-Retirement Systems of  
State and Local Governments**

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For information regarding data in the report, contact **Donna Hirsch**, Governments Division, Bureau of the Census, Washington, DC (area code 1-800-242-2184).

# 1992

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# Census of Governments

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## INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under title 13, United States Code, Section 161. This 1992 census, similar to those taken since 1957, covers four major subject fields—government organization, taxable property values, public employment, and government finances.

Volume 4, Government Finances, contains six parts that cover the entire range of State and local government financial activity in fiscal year 1991-92. They are: No. 1, *Public Education Finances*; No. 2, *Finances of Special Districts*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee Retirement Systems of State and Local Governments*.

This report, No. 6, provides statistics on the financial transactions and characteristics of State and local government retirement systems. The tables present data on the revenues, benefit payments, cash and security holdings, and membership of these employee retirement systems. It aggregates the data by State area and level of government and also displays data for large individual retirement systems.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's public employee-retirement system data collection activities, explains the intricacies of the types of data, and notes the limitations of the data as well as its relationship to data in other reports.

The tabular section contains 11 tables divided into national totals with historical data (tables 1 and 2), State summaries (tables 3 through 10), and individual retirement system data (table 11).

The national totals and historical data in tables 1 and 2 are restricted to the financial aspects of the retirement systems' receipts, payments, and assets. You will find additional national totals for both financial and characteristic data in each of the State summary tables.

Table 3, the first listing with State specific data, summarizes the revenues and expenditures of the retirement systems. Asset data receive the same treatment in tables 4 and 5, the former containing the actual data and the latter the percent distribution.

Tables 6 to 8 provide distributions by the financial characteristics of the retirement systems on a State-by-State basis. These distributions have only minimal breakdowns, such as systems with more or less than \$100 million in payments as seen in table 7.

In table 9 you will find an accounting of the number of systems and membership. The table aggregates the information by State and membership-size group.

The State summaries presented in table 10 show the total and average monthly payments received by certain classes of beneficiaries such as those retired on account of age or disability.

Table 11 shows both characteristic and financial data for the largest individual retirement systems. The definition of large systems is based on the amount of assets, \$20 million or more.

Table 12, the final presentation, presents system characteristics by type of employee covered. The data are presented by State and level of government.

## SCOPE

### Definition of Retirement System

This report covers only those retirement systems that meet two criteria: (1) they are sponsored by a recognized unit of government as defined by the Bureau of the Census; and (2) their membership must be comprised of public employees compensated with public funds. In addition to State governments, the Census Bureau defines five types of local government: county, municipal, township, school district, and special district.<sup>1</sup> Each retirement system is considered an agency of one of these larger government units, but the information in this publication reflects only the retirement system portion. The public employees in these systems must be the same as those who are eligible for inclusion in the employment phase of the 1987 Census of Governments.<sup>2</sup> In addition, each retirement system must be a separately identifiable fund within a recognized unit of government and must be financed in whole or in part with public contributions.

<sup>1</sup>For additional information about the definition and organization of State and local governments, see *Government Organization*, Vol. 1, No. 1, 1992 Census of Governments

<sup>2</sup>See *Compendium of Public Employment*, Vol. 3, No. 1, 1992 Census of Governments

Three methods of supplying retirement benefits that this report excludes are: (1) funds that are supported entirely by employee contributions; (2) direct payments to retired or disabled individuals from appropriations of general funds; and (3) payments to a private trustee or insurance carrier that administers the investments and benefit payments. The direct payments to individuals and private corporations are recorded in the finances of the general government as direct expenditures for current operations. Financial transactions of funds handling employee money only are excluded from all financial reporting on governments in any of the Bureau of the Census series dealing with government finances. The Teachers' Insurance Annuity Association (TIAA) provides public employee retirement coverage but without any contribution or supplemental coverage administered by a government and, therefore, is excluded from this survey.

## Fiscal Year and Monthly Data

Data in this report reflecting annual totals pertain to retirement system fiscal years that ended between July 1, 1991, and June 30, 1992. Retirement system fiscal years vary considerably in their ending dates just as State and local governments do. Sometimes the ending date of the retirement system fiscal year differs from its parent government. In those cases, the Census Bureau used the retirement system fiscal year that fell between July 1, 1991, and June 30, 1992, regardless of whether it fell within the parent government's fiscal year. For example, the data records will include a retirement system's fiscal year data ending June 30, 1992, with a parent government's fiscal year data ending December 31, 1991.

Figures on system membership and benefit operations are 1 month totals. They represent the summation of the final month of each retirement system's fiscal year regardless of when it ended between July 1, 1991, and June 30, 1992. They do not reflect the same calendar month.

## GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Bureau of the Census, Washington, DC 20233.

## Current Dollars

The financial statistics in this report, as in others issued by the Bureau of the Census on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

## VI CENSUS OF GOVERNMENTS

## Administering Government

The distinction made in tables between State and local governments pertains to the retirement system administration, not the types of employees covered by that system. Many State-operated retirement systems include local government employees, sometimes in systems composed exclusively of local government employees or sometimes in addition to State government employees. There is no class of State employees that is similarly included in locally administered retirement systems although this could occur in some isolated instances.

## Relationship of Systems and Governments

This report has a different emphasis than most other publications issued in this series. In other reports dealing with State and local government finances the Census Bureau considers the government as a whole, including all funds, agencies, and enterprises. Those publications show that monies flowing between funds and agencies of a government are disregarded because they are intragovernmental transactions.

Each retirement system, by contrast, is viewed and tabulated as a separate entity even though it is an agency of a government. In larger governments, it is not unusual to have multiple retirement systems, but for purposes of this report every system becomes a separate organization.

This concept has ramifications for counting revenues and expenditures in retirement systems that differ from the normal approaches. For example, intergovernmental revenue—revenue from another government—and intragovernmental revenue have no meaning within the context of the retirement system universe. Instead, from the point of view of a retirement system both of these simply become government contributions.

In other publications, contributions by a particular government to a retirement system it administers represent intragovernmental transactions. These amounts are netted out in arriving at a nonduplicative total of the government's revenue

## RETIREMENT SYSTEM REVENUES

The revenue data—labeled “receipts” to connote the inclusion of intragovernmental revenue—are featured in tables 2, 3 and 6.

There are three sources of revenue for retirement systems: contributions from employees, contributions from governments, and earnings on investments. Employee contributions to State government systems include funds from State employees and local government employees, if applicable. If the local government collects and transmits an amount for its employees to a State system, the local government is considered as an agent of the State government and these funds are treated as direct revenues to the State retirement system.

## GOVERNMENTS—GOVERNMENT FINANCES

In government contributions are amounts, as applicable, from the administering government for its own or other governments' employees and from other governments. State-administered systems might include in this total State contributions for State employees or local employees, and local government contributions for local employees. The local systems have the potential to include amounts from the administering government, other local governments, and the State government.

The investment earnings reflect the net profit on investment transactions. Thus we add the gain on sale of investments to interest, dividends, and the like and subtract the losses on sale of investments to derive a total. Should the losses be large enough to create "negative" earnings, the total is treated as zero.

In two cases finances coming into the retirement system are not counted as revenues. First, any amounts collected by a State or local government employee retirement system for transmittal to the Federal Social Security System are treated as Federal funds. In those instances, the retirement system is considered an agent of the Federal Government. Second, repayment of loans made to system members are also not considered revenues.

If a system receives minor amounts from private donations or proceeds from entertainments, these amounts are not separately accumulated, but instead are included in the total for earnings on investments or, if identifiable as such, as contributions from parent government.

## **RETIREMENT SYSTEM EXPENDITURES**

Refer to tables 2, 3, and 7 for specific data on retirement system expenditures in each State.

The types of expenditures for retirement systems fall into three categories—benefits paid, withdrawals, and other payments. The benefit payments reflect the continuing periodic outlays of the systems to eligible recipients. The withdrawals are usually one-time payments that include the return of contributions made by employees during the period of their employment, accrued interest, and, in some instances, a portion of employer contributions.

The miscellaneous category of expenditures, "other payments," covers direct administrative costs and related incidental payments. For numerous systems, all or most administrative expenses are met directly by the government involved, so that such costs commonly are not reported on the census schedules that apply specifically to the retirement systems. In Census Bureau reporting on government finances, all administrative costs of retirement systems are treated as general expenditure of the administering government, and only benefits and withdrawals paid by the system are distinctively reported as "employee-retirement expenditure."

## **RETIREMENT SYSTEM ASSETS**

Tables 2, 4, 5, and 8 show cash and investment holdings of State and local government employee-retirement

systems. These data often hold the greatest interest relative to other financial information on retirement systems because of their potential importance to financial markets.

The asset data—representing the amounts counted by the retirement systems at the end of their respective fiscal years—divide initially into a large amount for investments and a considerably smaller total for cash on hand and on deposit. For classification purposes, this survey uses investment subcategories of government and nongovernment securities, the latter being further divided into the most common types of holdings—corporate bonds, corporate stocks, and the like.

The cash and deposit totals do not necessarily represent uninvested assets of retirement systems. In addition to demand deposits, this includes certificates of deposits, repurchase agreements, and bankers acceptances for example, all investments that allow either immediate access to funds or have the intent of being accessible within a year.

The government securities grouping consists primarily of securities issued by the Federal Government, though there is a relatively small and stable investment in State and local bonds. Some confusion results in the classification of the Federal Government securities because of the relationship of certain quasi-government Federally sponsored organizations to the Federal government. Excluded from Federal Government securities, and usually included under nongovernment corporate bonds, therefore, are the bonds and mortgage-backed securities from the Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation (Freddie Mac), the Federal National Mortgage Association (Fannie Mae), the Student Loan Marketing Association (Sallie Mae), and farm credit banks. The Federal security category specifically includes the obligations of federal agencies such as the Commodity Credit Corporation, the Export-Import Bank, the Federal Housing Administration, the Government National Mortgage Association (Ginnie Mae), the Postal Service, the Tennessee Valley Authority, and the like.

Historically the Census Bureau's view of Federal Government securities has changed. Prior to 1977, only United States Treasury securities were included here and Federal agency securities became part of the nongovernment grouping. Since the 1977 Census, however, the Federal Government securities total has included both portions consistently.

The nongovernment security categories of corporate bonds are included at par value and corporate stocks at book value in keeping with the cash basis of this survey. Amounts reported as mortgages are those that are directly held by the retirement systems and, therefore, exclude mortgage-backed securities issued by agencies such as Ginnie Mae and Fannie Mae and property that is directly owned. Reported amounts for property that is directly held will be included under other investments. Public employee

retirement systems invest in a wide variety of other financial vehicles. This would include, under "other nongovernmental securities," items such as guaranteed investment accounts, mutual fund shares, foreign and international securities, and direct loans, among others. In "miscellaneous" investments are financial activities as diverse as partnerships, real estate investment trusts, venture capital, and leveraged buyouts.

This survey seeks to obtain data on the value of investments at face or purchase value. In the limited number of cases where this type of valuation was unavailable, the survey used market value. Usually this situation was applicable only in retirement systems with very limited investment portfolios. As explained above under "Retirement System Revenue," the change in asset valuation from purchase value to market value is reflected in the earnings on investment category.

## **MEMBERSHIP AND MEMBERSHIP SIZE**

Refer to tables 9 through 11 for data on membership and membership size.

Like previous surveys, this one sought information separately for two classes of members: (1) active members consisting of current employees of State and local governments; and (2) other (inactive) members, such as former employees who had acquired a vested right to receive retirement benefits at a subsequent time or employees on military or extended leave without pay who still retained retirement credits in a system. Beneficiaries are considered as former active members and are, therefore, excluded from the membership category.

Users should exert care in interpreting data relating to membership size because of two factors. First, a relatively small number of very large systems predominate in these statistics and can skew analyses. The five largest systems, for example, account for about one-fifth of total membership and the 100 largest for about 85 percent of the financial activity in all public employee retirement systems. Second, system consolidations or changes in membership composition can occur very rapidly and seriously distort time series analyses.

## **MONTHLY BENEFIT PAYMENTS**

Table 10 shows data summarizing the monthly benefit operations of public employee retirement systems. Detailed information by State and level of government is in table 9.

The survey requested data on the amount of periodic benefits paid during a 1 month period, preferably for the last month of the system's fiscal year. In those few instances where data for the final month of the fiscal year were unavailable, systems reported data for the nearest month permitted by their records.

The standard feature of these data is the recurring nature of the payments to beneficiaries. The survey also requested information on lump-sum payments made in the

form of withdrawals or other one-time payments to members, former members, or survivors, but the tabular information specifically excludes this. This latter information on nonrecurrent payments is available only on the data tapes described below.

## **RELATION TO FEDERAL SOCIAL SECURITY (OASDHI)**

Before 1951, public employees were not eligible to participate in the Federal Social Security program (Old Age, Survivors, Disability and Health Insurance—i.e., OASDHI). Changes in Federal laws after that allowed State and local governments at their option to provide Social Security coverage for their employees, including those who also participated in retirement systems of those governments. Public Law 98-21 (Social Security Amendments of 1983) stopped the option of State and local governments to withdraw from the Federal system effective January 1, 1984. A further legal change became effective April 1, 1986, when coverage for the health insurance portion became mandatory for all new State and local government employees. State and local governments were provided with the option of extending the Federal health insurance coverage to employees hired before that date.

In this survey, each system was asked to indicate whether its active employees were also covered under Social Security in connection with their government employment. The reporting categories included notations of whether "all," "some," or "none" of the active membership was covered. If a respondent noted that some but not all were covered, they were asked to report the number.

Although in general the reporting of these data was good, there were a significant number of large systems where no information was available and the Census Bureau was unable to develop adequate estimates. This report, therefore, provides no tabular presentation of this information. The only access to this information will be through the computer tapes described below.

## **FEDERALLY ADMINISTERED EMPLOYEE-RETIREMENT SYSTEMS**

This report, unlike previous versions, contains no data for the several employee retirement systems administered by the Federal Government.<sup>3</sup> Two factors led to this decision. First, the overwhelming preponderance of the Civil Service Retirement System and its strictures on

<sup>3</sup>The Federal Government administers the following retirement systems, some of which have characteristics similar to the State and local systems in this report: the Civil Service Retirement System, the Federal Employees Retirement System, the Foreign Service Retirement and Disability Fund, the Judicial Survivors Annuity Fund, the Central Intelligence Agency Retirement System, the Coast Guard Retirement System, the Tennessee Valley Authority Retirement System, the Military Retirement System, the Congressional Retirement System, the White House Retirement System, and the Federal Bureau of Investigation Retirement System.

certain financial activities—such as the placing of all holdings in Federal securities—rendered reporting categories inadequate and, therefore, made comparisons uncertain. Second, recent changes in the major Federal employee retirement programs, effective January 1, 1987, created data reverberations that were extremely difficult to handle until the transition period was well past. The best source of information on the Federal systems is the Office of Personnel Management, Washington, DC 20415.

## RELATION TO OTHER CENSUS REPORTS

The data in this report represent a different configuration of the finances of public employee-retirement systems than is found in other publications produced by the Bureau of the Census. As explained in the sections describing the "Scope" and "Relationship of Systems and Governments" above, each retirement system in this report is viewed as a separate statistical entity. In all other publications within the Annual Survey of State and Local Government Finances, all retirement financial items are viewed as aggregates within the insurance trust sector of a government.

The one specific data item which has a different meaning within the context of this report than in the other reports is government contributions to retirement systems. Here this item is considered a revenue; in other reports it is simply a transfer between funds and, therefore, has no effect in the financial accounting.

In the cash and investment data, the detail in this publication exceeds that found elsewhere. The approximately dozen subcategories of investment vehicles for retirement systems are reduced to about five for the displays of State and local governments in aggregate or individually.

## RELATION TO HISTORIC DATA

In general, the statistics presented here closely parallel in concept, coverage, and classification data from previous surveys. Prior year statistics that appear in tables 1 and 2 of this report are from the following reports: for 1987-88 through 1990-91 the respective annual reports entitled *Employee Retirement Systems of State and Local Governments*: (year); for 1986-87 and 1981-82, the respective census of governments Volume 6, No. 1 entitled *Employee-Retirement Systems of State and Local Governments*; and for 1991-92, the census of governments Volume 4, No. 6 entitled *Employee-Retirement Systems of State and Local Governments*.

In census years, the survey procedures require mailing a form or arranging for data otherwise from each retirement system on the initial directory file. The intercensal surveys canvass specifically only those retirement systems that meet a threshold amount indicating size of the system. In recent annual surveys, systems with membership of 50 or fewer did not receive a request for data unless a central State government office provided us with information. Beginning in 1988 this threshold was based on

asset holdings. Those systems with assets of at least \$3 million in the 1987 census survey, were canvassed by mail. Approximately 1100 systems received a form. The annual surveys used the universe of retirement systems by completing the data files from the latest available data for these uncanvassed systems. Additional information from a variety of sources—such as central State offices, financial and government periodicals, and general financial reports from State and local governments—enabled us to adjust this uncanvassed portion of the survey to reflect changes in size or status.

## INDIVIDUAL RETIREMENT SYSTEMS

The criterion for showing the finances of the individual retirement systems in table 11 was that they had cash and investment holdings of \$20 million or more. Certain calculations in table 11 must be used carefully. In certain systems there is a significant accumulation of assets but a small active membership, a situation that usually pertains to closed systems, that is systems that allow no additional active members to join. The calculation of "average holdings per member," is intended as a general indicator of ability to meet future obligations for the active members. For these closed systems, however, the limit on active membership makes it important to use this calculation with care.

## SOURCES OF DATA

The unique and important nature of public employee retirement system data in the world of government finance requires the Bureau of the Census to conduct a universe survey each year. Thus, the starting point for the 1992 survey was the 1991 survey listing. Each year the Census Bureau staff refined and verified the mail listing by using information from a series of independent sources—usually State government insurance trust administrators, audit agencies, or financial oversight authorities. These research efforts resulted in the creation of a final universe mail file of approximately 2,400 retirement systems.

The criteria for determining whether to include a retirement system in the survey panel changed beginning with the 1989 survey. To be included in the survey, systems must be administered by a sponsoring State or local government, as defined by the Bureau of the Census, and subject to the sponsoring government's auditing controls, and have assets greater than \$3 million. Previous surveys used membership to determine size of the system.

All responses received multiple examinations for reasonableness and internal consistency, first through a manual examination and then through a computerized editing procedure. Tests for reasonableness consisted of comparisons with prior year data for the same unit, with other units within its State and with units of similar size. Census personnel used followup correspondence or telephone calls extensively to correct and verify instances of inconsistent, incomplete or apparently erroneous reporting. These

procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the U.S. Bureau of the Census if the tables or data tapes reveal potential data problems.

Survey questionnaires called for two types of detail that respondents had some difficulty reporting accurately and consistently: distinguishing between active members and other members; and separating periodic payments according to the type of beneficiary involved. Concerning the first, the totals for active memberships might include some system members who do not belong in this category because of the configuration of available records, or also the totals of the retired may include inactive members. For the latter, some systems could not clearly distinguish whether beneficiaries were receiving benefits based on retirement, disability, or survivor status. It appears that the predominant category, retirement, includes some amounts that, with more refined record keeping systems, would more clearly belong under the disability or survivor categories. The survey did not measure the extent of these problems, although neither appears to be extensive on a national level. Both problems are not limited to the 1991-92 survey data, similar difficulties having been noted in prior surveys.

## LIMITATIONS OF DATA

The Census Bureau determined that there were 1,093 active State and local government public employee retirement systems that met the definitions of this survey and received a form. Approximately 910 usable data responses were received. A small number of systems, approximately 60, did not respond despite extensive followup correspondence and telephone calls. The file was systematically completed by using the most recent fiscal year data available for each of these nonrespondents where documentation indicated it was appropriate.

## STATISTICAL NATURE OF DATA

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Especially important in this regard are two factors: first, the survey requests asset information at book rather than market value; and second, the survey makes no attempt to determine future liabilities of the systems.

## AVAILABILITY OF DATA

Copies of *Finances of Employee-Retirement Systems of State and Local Governments: 1991-92* and other reports in the 1992 Census of Governments series are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and also at U.S. Department of Commerce District Offices. The Bureau of the Census also makes available on magnetic tape the data used for this publication. A single data file, 92RET, containing information for each of the 2,387 individual retirement systems in the survey universe is produced. For further information write to Customer Services Branch, Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300 or telephone 301-457-4100.

## MEANING OF SYMBOLS AND ABBREVIATIONS

The abbreviations and symbols in the tables have the following meanings:

- \* Data estimated.
- Represents zero or rounds to zero.
- (NA) Not available.
- r Revised.
- (X) Not applicable.

## Findings

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- Receipts of retirement systems in 1992 were up 17 percent from 1991 and totaled \$126.8 billion.
- Payments by State and local systems amounted to \$48.4 billion, an increase of 11 percent.
- State and local public retirement systems amassed financial assets totaling \$866.1 billion, up 11 percent from 1991.
- State and local systems paid recurrent monthly benefits of \$3.6 billion to 4.7 million persons for an average monthly payment of \$768 per beneficiary.
- There are 209 State-administered systems and 2,098 locally administered systems for a total of 2,307 public employee-retirement systems.
- The 209 retirement systems administered by State governments in 1992 accounted for 88 percent of the membership, 81 percent of the financial assets, and 77 percent of all the recurrent monthly benefit payments for State and locally administered systems.
- State governments contributed \$13.9 billion and local governments provided \$19.6 billion to finance employee-retirement systems.
- Employees contributed \$16.0 billion during the year, about 32 percent of all contributions.
- Earnings on investments of the retirement systems totalled \$77.2 billion, up 31.3 percent from the \$58.8 billion collected in 1991.
- Benefit payments during 1992 totalled \$44.2 billion, a 12.1 percent increase over the 1991 amount of \$39.4 billion. Total payments were equal to \$9,330 annually for each of the 4.7 million beneficiaries receiving periodic payments.
- Withdrawals, the return of contributions, accrued interest and in some cases a portion of employers contributions, to members leaving the system before retirement, amounted to \$2.4 billion.
- Receipts of State-administered systems amounted to \$100.0 billion in 1992. Of this amount employee contributions totalled \$13.3 billion. Government contributions totalled \$24.9 billion, of which 13.9 billion was transferred by State governments to their own systems and \$11.0 billion was paid by local governments to State systems to cover local member costs.
- Earnings on invested assets of the State systems amounted to \$77.2 billion, up 31.3 percent from 1991. Realized profits on investment transactions and any net gains on investments sold, if recorded as receipts, are included in this category.
- Receipts of local retirement systems were \$26.8 billion. Government contributions totalled \$8.6 billion. Earnings on investments of the local retirement systems were \$15.5 billion.
- Cash and investment holdings of employee-retirement systems were \$866.1 billion in 1992. Holdings of the State- administered systems rose from \$630.6 billion in 1991 to \$704.0 billion in 1992, an increase of 11.6 percent.
- The locally administered system amassed a total of \$162.2 billion in financial assets, up 6.1 percent from the \$152.9 billion held in 1991.
- Investments in nongovernmental securities made up 63.4 percent of the total assets. The largest categories of holdings were corporate stocks, \$259.9 billion, and 30 percent of the total, and Federal Government securities, \$187.4 billion, 21.6 percent of the total.
- Total membership of the retirement systems covered in this report were 13.6 million. State systems had 11.9 million members and local systems had 1.7 million members.
- The 38 systems with membership greater than 100,000 members, less than 2 percent of all systems, had 65 .7 percent of the membership (8,914,606), and held 63.8 percent of all assets (\$552.9 billion).
- State by State membership in public employee-retirement systems ranged from over 1.5 million members in California and 1.2 million members in New York down to 28.0 thousand members in North Dakota and 24.9 thousand members in Vermont.

**Table 1. National Summary of State and Local Government Employee-Retirement System Finances: Fiscal Year 1991-92 and Prior Fiscal Years**

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1981-82	Percent change		
								1990-91 to 1991-92	Annual average	
									1986-87 to 1991-92	1981-82 to 1986-87
	1	2	3	4	5	6	7	8	9	10
<b>Receipts -----</b>	<b>126 805</b>	<b>108 240</b>	<b>111 339</b>	<b>100 125</b>	<b>97 580</b>	<b>99 381</b>	<b>48 773</b>	<b>17.2</b>	<b>9.0</b>	<b>15.3</b>
Employee contributions -----	16 028	16 238	13 853	12 862	11 882	11 241	8 023	-1.3	8.1	7.0
Government contributions -----	33 554	33 163	32 578	31 286	30 642	30 384	21 612	1.2	4.9	7.1
From State governments -----	13 931	14 473	13 995	13 249	13 108	13 500	9 007	-3.7	5.4	8.4
From local governments-----	19 623	18 691	18 583	18 037	17 534	16 884	12 605	5.0	4.5	6.0
Earnings on investments -----	77 222	58 808	64 907	55 978	55 056	57 756	19 139	31.3	13.3	24.7
<b>Percent of receipts -----</b>	<b>100.0</b>	(X)	(X)	(X)						
Employee contributions -----	12.6	15.0	12.4	12.8	12.2	11.3	16.4	(X)	(X)	(X)
Government contributions -----	26.5	30.6	29.3	31.2	31.4	30.6	44.3	(X)	(X)	(X)
From State governments -----	11.0	13.4	12.6	13.2	13.4	13.6	18.5	(X)	(X)	(X)
From local governments-----	15.5	17.3	16.7	18.0	18.0	17.0	25.8	(X)	(X)	(X)
Earnings on investments -----	60.9	54.3	58.3	55.9	56.4	58.1	39.2	(X)	(X)	(X)
<b>Payments -----</b>	<b>48 385</b>	<b>43 479</b>	<b>39 575</b>	<b>36 174</b>	<b>33 099</b>	<b>30 495</b>	<b>18 241</b>	<b>11.3</b>	<b>10.1</b>	<b>10.8</b>
Benefits -----	44 195	39 421	35 966	32 992	29 724	27 386	15 661	12.1	10.8	11.8
Withdrawals -----	2 440	2 607	2 430	2 122	2 414	2 308	2 152	-6.4	2.1	1.4
Other -----	1 750	1 451	1 361	1 060	960	801	428	20.6	14.5	13.4
Excess of receipts over payments during the fiscal year:										
Amount -----	78 419	64 761	71 764	63 951	64 481	68 886	30 532	(X)	(X)	(X)
As a percent of all cash and security holdings at end of fiscal year -----	9.1	8.3	10.0	10.1	11.5	13.4	12.5	(X)	(X)	(X)
<b>Amount of cash and investment holdings at end of fiscal year -----</b>	<b>866 131</b>	<b>783 405</b>	<b>720 803</b>	<b>633 269</b>	<b>562 606</b>	<b>512 854</b>	<b>245 048</b>	<b>10.6</b>	<b>13.8</b>	<b>15.9</b>
Cash and deposits <sup>1</sup> -----	54 164	49 904	54 023	56 141	41 627	40 351	7 319	8.5	(NA)	(NA)
Cash and demand deposits -----	4 435	4 639	4 318	3 593	5 095	(NA)	(NA)	-4.4	(NA)	(NA)
Time, savings deposits, and nonfederal short-term investments -----	49 728	45 265	49 754	52 548	36 532	(NA)	(NA)	9.9	(NA)	(NA)
Securities -----	737 194	681 342	620 703	548 940	496 382	452 729	233 051	8.2	12.7	14.2
Governmental -----	187 936	193 465	178 384	162 207	153 726	147 036	58 094	-2.9	14.3	20.4
Federal Government -----	187 422	192 996	177 913	161 816	152 998	146 430	54 247	-2.0	15.1	22.0
United States Treasury -----	141 280	149 095	140 185	124 030	119 347	115 753	31 847	-5.2	18.7	29.4
Federal agency -----	46 142	43 900	37 807	37 786	33 651	30 677	22 400	5.1	7.7	6.5
State and local government -----	514	469	471	391	728	606	3 847	9.6	-20.9	-30.9
Nongovernmental -----	549 259	487 877	442 319	386 733	342 655	305 692	174 957	12.6	(NA)	(NA)
Corporate bonds -----	169 883	158 811	151 216	136 079	113 723	92 168	84 212	7.0	7.3	1.8
Corporate stocks -----	259 891	243 904	214 919	193 937	185 854	163 356	54 282	6.6	18.2	24.7
Mortgages -----	25 556	23 611	27 864	18 020	20 965	28 759	18 796	8.2	2.6	8.9
Funds held in trust -----	24 718	25 057	18 308	16 756	9 823	(NA)	(NA)	-1.4	(NA)	(NA)
Other nongovernmental securities <sup>1</sup> -----	69 210	36 495	30 012	21 941	12 274	10 577	17 667	89.6	(NA)	(NA)
Other investments -----	74 773	52 159	46 027	28 189	24 598	19 775	4 678	43.4	30.7	33.4
Real property -----	38 471	18 566	15 888	9 811	11 480	6 292	1 800	107.2	29.6	28.4
Miscellaneous investments -----	36 302	33 592	30 139	18 378	13 118	13 482	2 878	8.1	31.4	36.2
<b>Percent of cash and investment holdings at end of fiscal year -----</b>	<b>100.0</b>	(X)	(X)	(X)						
Cash and deposits -----	6.3	6.4	7.5	8.9	7.4	7.9	3.0	(X)	(X)	(X)
Cash and demand deposits -----	.5	.6	.6	.6	.9	(NA)	(X)	(X)	(X)	(X)
Time, savings deposits, and nonfederal short-term investments -----	5.7	5.8	6.9	8.3	6.5	(NA)	(NA)	(X)	(X)	(X)
Securities -----	85.1	87.0	86.1	86.7	88.2	88.3	95.1	(X)	(X)	(X)
Governmental -----	21.7	24.7	24.7	25.6	27.3	28.7	23.7	(X)	(X)	(X)
Federal Government -----	21.6	24.6	24.7	25.6	27.2	28.6	22.1	(X)	(X)	(X)
United States Treasury -----	16.3	19.0	19.4	19.6	21.2	22.6	13.0	(X)	(X)	(X)
Federal agency -----	5.3	5.6	5.2	6.0	6.0	6.0	9.1	(X)	(X)	(X)
State and local government -----	.1	.1	.1	.1	.1	.1	1.6	(X)	(X)	(X)
Nongovernmental -----	63.4	62.3	61.4	61.1	60.9	59.6	71.4	(X)	(X)	(X)
Corporate bonds -----	19.6	20.3	21.0	21.5	20.2	18.0	34.4	(X)	(X)	(X)
Corporate stocks -----	30.0	31.1	29.8	30.6	33.0	31.9	22.2	(X)	(X)	(X)
Mortgages -----	3.0	3.0	3.9	2.8	3.7	5.6	7.7	(X)	(X)	(X)
Funds held in trust -----	2.9	3.2	2.5	2.6	1.7	(NA)	(NA)	(X)	(X)	(X)
Other nongovernmental securities -----	8.0	4.7	4.2	3.5	2.2	2.1	7.2	(X)	(X)	(X)
Other investments -----	8.6	6.7	6.4	4.5	4.4	3.9	1.9	(X)	(X)	(X)
Real property -----	4.4	2.4	2.2	1.5	2.0	1.2	.7	(X)	(X)	(X)
Miscellaneous investments -----	4.2	4.3	4.2	2.9	2.3	2.6	1.2	(X)	(X)	(X)

<sup>1</sup>Reflects reclassification in 1987 of 'commercial paper' to 'cash and deposits' from 'other securities'.

**Table 2. National Summary of State and Local Government Employee-Retirement System**

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	Item	1991-92			1990-91			1989-90		
		All systems	State-administered systems	Locally administered systems	All systems	State-administered systems	Locally administered systems	All systems	State-administered systems	Locally administered systems
		1	2	3	4	5	6	7	8	9
1	<b>Receipts -----</b>	<b>126 805</b>	<b>100 026</b>	<b>26 778</b>	<b>108 240</b>	<b>85 576</b>	<b>22 664</b>	<b>111 339</b>	<b>89 162</b>	<b>22 177</b>
2	Employee contributions -----	16 028	13 326	2 702	16 268	12 563	3 705	13 853	11 648	2 205
3	Government contributions -----	33 554	24 932	8 622	33 163	26 007	7 156	32 578	25 502	7 077
4	From State governments -----	13 931	13 930	2	14 473	144 554	18	13 995	13 964	.32
5	From local governments -----	19 623	11 002	8 621	18 691	11 553	7 138	18 583	11 538	7 045
6	Earnings on investments -----	77 222	61 768	15 454	58 808	47 006	11 803	64 907	52 012	12 895
7	<b>Percent of receipts -----</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
8	Employee contributions -----	12.6	13.3	10.1	15.0	14.7	16.3	12.4	13.1	9.9
9	Government contributions -----	26.5	24.9	32.2	30.6	30.4	31.6	29.3	28.6	31.9
10	From State governments -----	11.0	13.9	—	13.4	168.9	.1	12.6	15.7	.1
11	From local governments -----	15.5	11.0	32.2	17.3	13.5	31.5	16.7	12.9	31.8
12	Earnings on investments -----	60.9	61.8	57.7	54.3	54.9	52.1	58.3	58.3	58.1
13	<b>Payments -----</b>	<b>48 385</b>	<b>36 929</b>	<b>11 456</b>	<b>43 479</b>	<b>33 297</b>	<b>10 183</b>	<b>39 757</b>	<b>30 536</b>	<b>9 221</b>
14	Benefits -----	44 195	33 762	10 432	39 421	30 167	9 255	35 966	27 562	8 404
15	Withdrawals -----	2 440	2 001	439	2 607	2 156	451	2 430	2 041	389
16	Other -----	1 750	1 166	584	1 451	974	477	1 361	933	428
	Excess of receipts over payments during the fiscal year:									
17	Amount -----	78 419	63 097	15 322	64 761	52 279	12 481	71 582	58 626	12 956
18	As a percent of all cash and security holdings at end of fiscal year -----	9.1	9.0	9.4	8.3	8.3	8.2	9.9	10.2	8.9
19	<b>Amount of cash and investment holdings at end of fiscal year -----</b>	<b>866 131</b>	<b>703 968</b>	<b>162 163</b>	<b>783 405</b>	<b>630 551</b>	<b>152 854</b>	<b>720 803</b>	<b>575 466</b>	<b>145 337</b>
20	Cash and deposits -----	54 164	38 279	15 885	49 904	36 806	13 098	54 073	39 320	14 752
21	Cash and demand deposits -----	4 435	2 838	1 597	4 639	2 589	2 050	4 318	2 744	1 574
22	Time, savings deposits, and nonfederal short-term investments -----	49 728	35 441	14 288	45 265	34 217	11 049	49 754	36 576	13 178
23	Securities -----	737 194	598 492	138 703	681 342	548 585	132 757	620 703	494 477	126 226
24	Governmental -----	187 936	152 633	35 302	193 465	155 469	37 996	178 384	140 079	38 305
25	Federal Government -----	187 422	152 432	34 990	192 996	155 360	37 635	177 913	139 973	37 939
26	United States Treasury -----	141 280	113 579	27 702	149 095	121 290	27 806	140 105	109 023	31 083
27	Federal agency -----	46 142	38 853	7 288	43 900	34 071	9 829	37 807	30 951	6 856
28	State and local government -----	514	201	313	469	109	361	471	106	366
29	Nongovernmental -----	549 259	445 858	103 400	487 877	393 116	94 761	442 319	354 398	87 922
30	Corporate bonds -----	169 883	141 025	28 858	158 811	131 050	27 762	151 216	119 795	31 422
31	Corporate stocks -----	259 891	201 879	58 012	243 904	190 830	53 074	214 919	170 533	44 386
32	Mortgages -----	25 556	24 541	1 015	23 611	22 459	1 152	27 864	26 669	1 196
33	Funds held in trust -----	24 718	18 091	6 627	25 057	19 614	5 443	18 308	14 109	4 198
34	Other nongovernmental securities -----	69 210	60 322	8 888	36 495	29 164	7 331	30 012	23 292	6 720
35	Other investments -----	74 773	67 198	7 575	52 159	45 160	6 999	46 027	41 669	4 358
36	Real property -----	38 471	34 510	3 961	18 566	16 081	2 486	15 888	14 983	.905
37	Miscellaneous investments -----	36 302	32 688	3 614	38 592	29 079	4 513	30 139	26 686	3 453
38	<b>Percent of cash and investment holdings at end of fiscal year -----</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
39	Cash and deposits -----	6.3	5.4	9.8	6.4	5.8	8.6	7.5	6.8	10.2
40	Cash and demand deposits -----	.5	.4	1.0	.6	.4	1.3	.6	.5	1.1
41	Time, savings deposits, and nonfederal short-term investments -----	5.7	5.0	8.8	5.8	5.4	7.2	6.9	6.4	9.1
42	Securities -----	85.1	85.0	85.5	87.0	87.0	86.9	86.1	85.9	86.9
43	Governmental -----	21.7	21.7	21.8	24.7	24.7	24.9	24.7	24.3	26.4
44	Federal Government -----	21.6	21.7	21.6	24.6	24.6	24.6	24.7	24.3	26.1
45	United States Treasury -----	16.3	16.1	17.1	19.0	19.2	18.2	19.4	18.9	21.4
46	Federal agency -----	5.3	5.5	4.5	5.6	5.4	6.4	5.2	5.4	4.7
47	State and local government -----	.1	—	.2	.1	—	.2	.1	—	.3
48	Nongovernmental -----	63.4	63.3	63.8	62.3	62.3	62.0	61.4	61.6	60.5
49	Corporate bonds -----	19.6	20.0	17.8	20.3	20.8	18.2	21.0	20.8	21.6
50	Corporate stocks -----	30.0	28.7	35.8	31.1	30.3	34.7	29.8	29.6	30.5
51	Mortgages -----	3.0	3.5	.6	3.0	3.6	.8	3.9	4.6	.8
52	Funds held in trust -----	2.9	2.6	4.1	3.2	3.1	3.6	2.5	2.5	2.9
53	Other nongovernmental securities -----	8.0	8.6	5.5	4.7	4.6	4.8	4.2	4.0	4.6
54	Other investments -----	8.6	9.5	4.7	6.7	7.2	4.6	6.4	7.2	3.0
55	Real property -----	4.4	4.9	2.4	2.4	2.6	1.6	2.2	2.6	.6
56	Miscellaneous investments -----	4.2	4.6	2.2	4.9	4.6	3.0	4.2	4.6	2.4

## 2 SUMMARY FINANCES

## GOVERNMENTS—GOVERNMENT FINANCES

## Finances by Level of Government: Fiscal Year 1991-92 and Prior Fiscal Years

1988-89			1987-88			1986-87			1981-82			
All systems	State-administered systems	Locally administered systems	All systems	State-administered systems	Locally administered systems	All systems	State-administered systems	Locally administered systems	All systems	State-administered systems	Locally administered systems	
10	11	12	13	14	15	16	17	18	19	20	21	
<b>100 125</b>	<b>81 090</b>	<b>19 036</b>	<b>97 580</b>	<b>76 444</b>	<b>21 136</b>	<b>99 381</b>	<b>77 706</b>	<b>21 674</b>	<b>48 773</b>	<b>37 933</b>	<b>10 840</b>	<b>1</b>
12 862	10 813	2 048	11 882	9 942	1 941	11 241	9 428	1 814	8 023	6 672	1 351	2
31 286	24 357	6 929	30 642	23 394	7 248	30 384	23 258	7 126	21 612	15 770	5 841	3
13 249	13 155	.94	13 106	12 798	310	13 500	13 199	301	9 007	8 898	109	4
18 037	11 202	6 835	17 534	10 596	6 938	16 884	10 059	6 825	12 605	6 872	5 732	5
55 978	45 919	10 059	55 056	43 108	11 948	57 756	45 021	12 735	19 139	15 490	3 648	6
<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>7</b>									
12.8	13.3	10.8	12.2	13.0	9.2	11.3	12.1	8.4	16.4	17.6	12.5	8
31.2	30.0	36.4	31.4	30.6	34.3	30.6	29.9	32.9	44.3	41.6	53.9	9
13.2	16.2	.5	13.4	16.7	1.5	13.6	17.0	1.4	18.5	23.5	1.0	10
18.0	13.8	35.9	18.0	13.9	32.8	17.0	12.9	31.5	25.8	18.1	52.9	11
55.9	56.6	52.8	56.4	56.4	56.5	58.1	57.9	58.8	39.2	40.8	33.7	12
<b>36 174</b>	<b>27 705</b>	<b>84 612</b>	<b>33 099</b>	<b>24 861</b>	<b>8 237</b>	<b>30 495</b>	<b>22 734</b>	<b>7 761</b>	<b>18 241</b>	<b>13 469</b>	<b>4 772</b>	<b>13</b>
32 992	25 277	7 716	29 724	22 445	7 280	27 386	20 537	6 849	15 661	11 430	4 231	14
2 122	1 702	420	2 414	1 765	650	2 308	1 652	656	2 152	1 704	448	15
1 060	725	334	960	652	308	801	545	256	426	335	93	16
<b>63 951</b>	<b>53 385</b>	<b>-65 576</b>	<b>64 481</b>	<b>51 583</b>	<b>12 899</b>	<b>68 886</b>	<b>54 972</b>	<b>13 913</b>	<b>30 532</b>	<b>24 464</b>	<b>6 068</b>	<b>17</b>
10.1	10.5	-51.7	11.5	11.5	11.1	13.4	13.5	13.3	12.5	12.7	11.7	18
												19
<b>633 269</b>	<b>506 384</b>	<b>126 885</b>	<b>562 606</b>	<b>446 658</b>	<b>115 948</b>	<b>512 854</b>	<b>407 953</b>	<b>104 901</b>	<b>245 048</b>	<b>193 237</b>	<b>51 811</b>	
56 141	40 008	16 133	41 627	28 747	12 880	40 351	26 961	13 390	7 319	2 427	4 892	20
3 593	1 529	2 064	5 095	3 096	1 999	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	21
52 548	38 478	14 069	36 532	25 650	10 882	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	22
548 940	441 519	107 421	496 382	400 482	95 899	452 728	364 749	87 979	233 051	187 398	45 654	23
162 207	128 486	33 721	153 726	118 394	35 332	147 036	112 660	34 377	58 094	44 167	13 927	24
161 816	128 342	33 474	152 998	118 273	34 726	146 430	112 570	33 860	54 247	43 319	10 928	25
124 030	97 340	26 690	119 347	91 114	28 233	115 753	88 944	26 809	31 847	24 445	7 402	26
37 786	31 003	6 784	33 651	27 159	6 493	30 677	23 626	7 051	22 400	18 874	3 526	27
391	144	247	728	122	606	606	90	516	3 847	848	2 999	28
386 733	313 033	73 700	342 655	282 088	60 567	305 692	252 089	53 603	174 957	143 231	31 727	29
136 079	112 926	23 154	113 739	96 359	17 380	92 168	76 741	15 428	84 212	68 948	15 264	30
193 937	153 479	40 459	185 854	151 943	33 912	163 356	133 288	30 068	54 282	44 025	10 258	31
18 020	16 739	1 281	20 965	19 597	1 369	28 759	27 117	1 643	18 796	17 742	1 054	32
16 756	12 304	4 452	9 823	6 194	3 629	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	33
21 941	17 585	4 355	12 274	7 995	4 278	21 409	14 943	6 469	17 667	12 516	5 151	34
28 189	24 857	3 331	24 598	17 429	7 169	19 775	16 243	3 532	4 678	3 412	1 265	35
9 811	8 896	915	11 480	6 239	5 241	6 292	5 523	770	1 800	1 311	489	36
18 378	15 961	2 416	13 118	11 189	1 928	13 482	10 720	2 762	2 878	2 101	776	37
												38
<b>100.0</b>	<b>100.0</b>	<b>100.0</b>										
8.9	7.9	12.7	7.4	6.4	11.1	7.9	6.6	12.8	3.0	1.3	9.4	39
.6	.3	1.6	.9	.7	1.7	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	40
8.3	7.6	11.1	6.5	5.7	9.4	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	41
86.7	87.2	84.7	88.2	89.7	82.7	88.3	89.4	83.9	95.1	97.0	88.1	42
25.6	25.4	26.6	27.3	26.5	30.5	28.7	27.6	32.8	23.7	22.9	26.9	43
25.6	25.3	26.4	27.2	26.5	29.9	28.6	27.6	32.3	22.1	22.4	21.1	44
19.6	19.2	21.0	21.2	20.4	24.3	22.6	21.8	25.6	13.0	12.7	14.3	45
6.0	6.1	5.3	6.0	6.1	5.6	6.0	5.8	6.7	9.1	9.8	6.8	46
.1	—	.2	.1	—	.5	.1	—	.5	1.6	.4	5.8	47
61.1	61.8	58.1	60.9	63.2	52.2	59.6	61.8	51.1	71.4	74.1	61.2	48
21.5	22.3	18.2	20.2	21.6	15.0	18.0	18.8	14.7	34.4	35.7	29.5	49
30.6	30.3	31.9	33.0	34.0	29.2	31.9	32.7	28.7	22.2	22.8	19.8	50
2.8	3.3	1.0	3.7	4.4	1.2	5.6	6.6	1.6	7.7	9.2	2.0	51
2.6	2.4	3.5	1.7	1.4	3.1	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	52
3.5	3.5	3.4	2.2	1.8	3.7	4.2	3.7	6.2	7.2	6.5	9.9	53
4.5	4.9	2.6	4.4	3.9	6.2	3.9	4.0	3.4	1.9	1.8	2.4	54
1.5	1.8	.7	2.0	1.4	4.5	1.2	1.4	.7	.7	.7	.9	55
2.9	3.2	1.9	2.3	2.5	1.7	2.6	2.6	2.6	1.2	1.1	1.5	56

**Table 3. Revenues and Expenditures of State and Local Government Employee-Retirement**

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State and level of government	Receipts						Percent of receipts	
	Total	Employee contributions	Government contributions			Earnings on investments	Total	Employee contributions
			Total	From State governments	From local governments			
	1	2	3	4	5	6	7	8
United States -----	126 804 511	16 027 797	33 554 342	13 931 290	19 623 052	77 222 372	100.0	12.6
State -----	100 026 180	13 325 740	24 932 079	13 929 711	11 002 368	61 768 361	100.0	13.3
Local -----	26 778 331	2 702 057	8 622 263	1 579	8 620 684	15 454 011	100.0	10.1
Alabama -----	1 688 333	238 529	391 003	310 584	80 419	1 058 801	100.0	14.1
State -----	1 562 772	217 974	366 712	310 584	56 128	978 086	100.0	13.9
Local -----	125 561	20 555	24 291	—	24 291	80 715	100.0	16.4
Alaska -----	955 061	122 905	216 726	114 560	102 166	615 430	100.0	12.9
State -----	927 347	121 735	213 848	114 560	99 288	591 764	100.0	13.1
Local -----	27 714	1 170	2 878	—	2 878	23 666	100.0	4.2
Arizona -----	1 186 870	116 150	132 958	23 280	109 678	937 762	100.0	9.8
State -----	1 043 523	99 859	106 982	23 280	83 702	836 682	100.0	9.6
Local -----	143 347	16 291	25 976	—	25 976	101 080	100.0	11.4
Arkansas -----	668 538	40 230	194 016	158 236	35 780	434 292	100.0	6.0
State -----	641 046	38 076	181 245	158 236	23 009	421 725	100.0	5.9
Local -----	27 492	2 154	12 771	—	12 771	12 567	100.0	7.8
California -----	20 430 654	2 970 425	3 956 072	811 509	3 144 563	13 504 157	100.0	14.5
State -----	13 894 063	2 411 256	1 937 237	811 509	1 125 728	9 545 570	100.0	17.4
Local -----	6 536 591	559 169	2 018 835	—	2 018 835	3 958 587	100.0	8.6
Colorado -----	1 908 938	279 001	514 495	179 195	335 300	1 115 442	100.0	14.6
State -----	1 646 647	256 088	448 871	179 192	269 679	941 688	100.0	15.6
Local -----	262 291	22 913	65 624	3	65 621	173 754	100.0	8.7
Connecticut -----	1 402 143	201 382	500 674	393 359	107 315	700 087	100.0	14.4
State -----	1 102 116	166 197	416 000	393 359	22 641	519 919	100.0	15.1
Local -----	300 027	35 185	84 674	—	84 674	180 168	100.0	11.7
Delaware -----	312 953	20 850	78 730	67 063	11 667	213 373	100.0	6.7
State -----	281 668	18 107	67 930	67 063	867	195 631	100.0	6.4
Local -----	31 285	2 743	10 800	—	10 800	17 742	100.0	8.8
District of Columbia—Local -----	391 690	37 337	225 236	—	225 236	129 117	100.0	9.5
Florida -----	5 043 447	102 674	2 538 387	584 087	1 954 300	2 402 386	100.0	2.0
State -----	4 331 179	20 978	2 336 111	584 087	1 752 024	1 974 090	100.0	.5
Local -----	712 268	81 696	202 276	—	202 276	428 296	100.0	11.5
Georgia -----	2 804 994	329 408	874 047	595 412	278 635	1 601 539	100.0	11.7
State -----	2 466 088	294 765	740 642	595 412	145 230	1 430 681	100.0	12.0
Local -----	338 906	34 643	133 405	—	133 405	170 858	100.0	10.2
Hawaii—State -----	727 239	65 947	120 427	77 194	43 233	540 865	100.0	9.1
Idaho -----	269 700	65 464	113 842	112 826	1 016	90 394	100.0	24.3
State -----	268 062	65 424	112 826	112 826	—	89 812	100.0	24.4
Local -----	1 638	40	1 016	—	1 016	582	100.0	2.4
Illinois -----	6 399 207	1 142 619	1 363 779	474 284	889 495	3 892 809	100.0	17.9
State -----	3 821 407	769 646	802 615	474 284	328 331	2 249 146	100.0	20.1
Local -----	2 577 800	372 973	561 164	—	561 164	1 643 663	100.0	14.5
Indiana -----	1 444 470	176 956	540 830	304 885	235 945	726 684	100.0	12.3
State -----	1 271 959	161 869	428 271	304 885	123 386	681 819	100.0	12.7
Local -----	172 511	15 087	112 559	—	112 559	44 865	100.0	8.7
Iowa -----	720 259	114 340	174 825	42 601	132 224	431 094	100.0	15.9
State -----	720 259	114 340	174 825	42 601	132 224	431 094	100.0	15.9
Kansas -----	667 578	121 717	105 162	78 284	26 878	440 699	100.0	18.2
State -----	599 398	115 408	91 547	78 284	13 263	392 443	100.0	19.3
Local -----	68 180	6 309	13 615	—	13 615	48 256	100.0	9.3
Kentucky -----	1 414 327	291 039	466 550	370 103	96 447	656 738	100.0	20.6
State -----	1 381 967	287 927	458 944	370 103	88 841	635 096	100.0	20.8
Local -----	32 360	3 112	7 606	—	7 606	21 642	100.0	9.6
Louisiana -----	1 242 963	344 951	355 288	247 179	108 109	542 724	100.0	27.8
State -----	1 095 312	328 068	298 661	247 179	51 482	468 583	100.0	30.0
Local -----	147 651	16 883	56 627	—	56 627	74 141	100.0	11.4
Maine—State -----	388 339	78 479	172 090	172 090	—	137 770	100.0	20.2
Maryland -----	2 526 703	144 750	723 801	622 477	101 324	1 658 152	100.0	5.7
State -----	2 073 334	109 041	647 082	622 477	24 605	1 317 211	100.0	5.3
Local -----	453 369	35 709	76 719	—	76 719	340 941	100.0	7.9
Massachusetts -----	2 515 202	571 457	1 310 251	694 358	615 893	633 494	100.0	22.7
State -----	1 324 105	351 094	708 758	694 358	14 400	264 253	100.0	26.5
Local -----	1 191 097	220 363	601 493	—	601 493	369 241	100.0	18.5
Michigan -----	3 910 617	299 943	1 472 934	636 470	836 464	2 137 740	100.0	7.7
State -----	2 574 407	230 307	1 034 049	636 470	397 579	1 310 051	100.0	8.9
Local -----	1 336 210	69 636	438 885	—	438 885	827 689	100.0	5.2
Minnesota -----	2 661 789	315 430	487 240	92 244	394 996	1 859 119	100.0	11.9
State -----	2 302 670	281 024	389 449	92 232	297 217	1 632 197	100.0	12.2
Local -----	359 119	34 406	97 791	12	97 779	226 922	100.0	9.6
Mississippi -----	877 981	166 209	379 789	252 314	127 475	331 983	100.0	18.9
State -----	877 981	166 209	379 789	252 314	127 475	331 983	100.0	18.9
Local -----	—	—	—	—	—	—	—	—

#### 4 SUMMARY FINANCES

#### GOVERNMENTS—GOVERNMENT FINANCES

## Systems by State and Level of Government: Fiscal Year 1991-92

Percent of receipts—Con.				Payments				State and level of government
Government contributions			Earnings on investments	Total	Benefits	Withdrawals	Other	State and level of government
Total	From State governments	From local governments						
9	10	11		12	13	14	15	16
26.5	11.0	15.5	60.9	48 385 163	44 194 666	2 440 308	1 750 189	United States
24.9	13.9	11.0	61.8	36 929 297	33 762 438	2 001 085	1 165 774	State
32.2	—	32.2	57.7	11 455 866	10 432 228	439 223	584 415	Local
23.2	18.4	4.8	62.7	509 552	466 661	33 025	9 866	Alabama
23.5	19.9	3.6	62.6	465 518	428 806	29 264	7 448	State
19.3	—	19.3	64.3	44 034	37 855	3 761	2 418	Local
22.7	12.0	10.7	64.4	266 946	237 067	14 663	15 216	Alaska
23.1	12.4	10.7	63.8	258 438	230 239	14 542	13 657	State
10.4	—	10.4	85.4	8 508	6 828	121	1 559	Local
11.2	2.0	9.2	79.0	512 533	416 291	40 529	55 713	Arizona
10.3	2.2	8.0	80.2	460 307	371 483	38 356	50 468	State
18.1	—	18.1	70.5	52 226	44 808	2 173	5 245	Local
29.0	23.7	5.4	65.0	209 906	191 587	4 966	13 353	Arkansas
28.3	24.7	3.6	65.8	198 325	182 520	4 862	10 943	State
46.5	—	46.5	45.7	11 581	9 067	104	2 410	Local
19.4	4.0	15.4	66.1	7 830 671	7 137 381	328 193	365 097	California
13.9	5.8	8.1	68.7	5 376 693	4 927 049	266 986	182 658	State
30.9	—	30.9	60.6	2 453 978	2 210 332	61 207	182 439	Local
27.0	9.4	17.6	58.4	644 340	581 755	37 423	25 162	Colorado
27.3	10.9	16.4	57.2	536 243	487 288	31 810	17 145	State
25.0	—	25.0	66.2	108 097	94 467	5 613	8 017	Local
35.7	28.1	7.7	49.9	765 470	740 954	13 929	10 587	Connecticut
37.7	35.7	2.1	47.2	628 207	615 458	11 912	837	State
28.2	—	28.2	60.1	137 263	125 496	2 017	9 750	Local
25.2	21.4	3.7	68.2	149 122	135 949	1 485	11 688	Delaware
24.1	23.8	.3	69.5	135 822	123 739	1 444	10 639	State
34.5	—	34.5	56.7	13 300	12 210	41	1 049	Local
57.5	—	57.5	33.0	253 336	244 205	1 454	7 677	District of Columbia—Local
50.3	11.6	38.7	47.6	1 158 182	1 117 857	12 549	27 776	Florida
53.9	13.5	40.5	45.6	919 692	909 970	2 668	7 054	State
28.4	—	28.4	60.1	238 490	207 887	9 881	20 722	Local
31.2	21.2	9.9	57.1	870 170	769 256	67 297	33 617	Georgia
30.0	24.1	5.9	58.0	736 268	648 408	60 194	27 666	State
39.4	—	39.4	50.4	133 902	120 848	7 103	5 951	Local
16.6	10.6	5.9	74.4	305 259	249 240	34 954	21 065	Hawaii—State
42.2	41.8	.4	33.5	4 427	1 067	828	2 532	Idaho
42.1	42.1	—	33.5	3 515	203	826	2 486	State
62.0	—	62.0	35.5	912	864	2	46	Local
21.3	7.4	13.9	60.8	2 468 065	2 216 239	128 144	123 682	Illinois
21.0	12.4	8.6	58.9	1 559 880	1 395 479	78 836	85 565	State
21.8	—	21.8	63.8	908 185	820 760	49 308	38 117	Local
37.4	21.1	16.3	50.3	551 203	511 264	31 570	8 369	Indiana
33.7	24.0	9.7	53.6	467 212	433 015	26 505	7 692	State
65.2	—	65.2	26.0	83 991	78 249	5 065	677	Local
24.3	5.9	18.4	59.9	249 902	206 920	24 223	18 759	Iowa
24.3	5.9	18.4	59.9	249 902	206 920	24 223	18 759	State
—	—	—	—	—	—	—	—	Local
15.8	11.7	4.0	66.0	210 778	171 028	20 044	19 706	Kansas
15.3	13.1	2.2	65.5	187 827	150 809	19 266	17 752	State
20.0	—	20.0	70.8	22 951	20 219	778	1 954	Local
33.0	26.2	6.8	46.4	525 803	493 730	18 924	13 149	Kentucky
33.2	26.8	6.4	46.0	513 796	482 189	18 845	12 762	State
23.5	—	23.5	66.9	12 007	11 541	79	387	Local
28.6	19.9	8.7	43.7	935 522	852 999	55 353	27 170	Louisiana
27.3	22.6	4.7	42.8	856 404	781 390	51 406	23 608	State
38.4	—	38.4	50.2	79 118	71 609	3 947	3 562	Local
44.3	44.3	—	35.5	214 340	201 825	12 515	—	Maine—State
28.6	24.6	4.0	65.6	890 158	814 629	64 229	11 300	Maryland
31.2	30.0	1.2	63.5	688 019	638 240	49 779	—	State
16.9	—	16.9	75.2	202 139	176 389	14 450	11 300	Local
52.1	27.6	24.5	25.2	1 540 889	1 340 075	173 293	27 521	Massachusetts
53.5	52.4	1.1	20.0	819 200	695 369	122 072	1 759	State
50.5	—	50.5	31.0	721 689	644 706	51 221	25 762	Local
37.7	16.3	21.4	54.7	2 015 804	1 873 571	62 844	79 389	Michigan
40.2	24.7	15.4	50.9	1 409 734	1 375 905	6 347	27 482	State
32.8	—	32.8	61.9	606 070	497 666	56 497	51 907	Local
18.3	3.5	14.8	69.8	816 701	710 455	33 943	72 303	Minnesota
16.9	4.0	12.9	70.9	646 691	590 820	31 744	24 127	State
27.2	—	27.2	63.2	170 010	119 635	2 199	48 176	Local
43.3	28.7	14.5	37.8	308 907	243 869	35 948	29 090	Mississippi
43.3	28.7	14.5	37.8	308 907	243 869	35 948	29 090	State
—	—	—	—	—	—	—	—	Local

### GOVERNMENTS—GOVERNMENT FINANCES

### SUMMARY FINANCES 5

**Table 3. Revenues and Expenditures of State and Local Government Employee-Retirement**

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State and level of government	Receipts						Percent of receipts	
	Total	Employee contributions	Government contributions			Earnings on investments	Total	Employee contributions
			Total	From State governments	From local governments			
	1	2	3	4	5	6	7	8
Missouri	1 920 813	229 658	454 906	181 139	273 767	1 236 249	100.0	12.0
State	1 560 850	187 701	392 595	181 139	211 456	980 554	100.0	12.0
Local	359 963	41 957	62 311	—	62 311	255 695	100.0	11.7
Montana	331 475	74 490	84 627	25 870	58 757	172 358	100.0	22.5
State	331 283	74 458	84 532	25 870	58 662	172 293	100.0	22.5
Local	192	32	95	—	95	65	100.0	16.7
Nebraska	263 551	68 162	79 482	9 227	70 255	115 907	100.0	25.9
State	107 047	46 824	54 545	9 227	45 318	5 678	100.0	43.7
Local	156 504	21 338	24 937	—	24 937	110 229	100.0	13.6
Nevada—State	752 522	18 191	330 674	90 855	239 819	403 657	100.0	2.4
New Hampshire	167 628	54 948	43 755	29 151	14 604	68 925	100.0	32.8
State	166 198	54 512	43 319	29 151	14 168	68 367	100.0	32.8
Local	1 430	436	436	—	436	558	100.0	30.5
New Jersey	3 436 863	647 836	775 771	473 507	302 264	2 013 256	100.0	18.8
State	3 420 635	645 190	766 463	473 507	292 956	2 008 982	100.0	18.9
Local	16 228	2 646	9 308	—	9 308	4 274	100.0	16.3
New Mexico—State	806 940	163 971	203 764	68 007	135 757	439 205	100.0	20.3
New York	15 825 719	990 228	3 370 203	21 396	3 348 807	11 465 288	100.0	6.3
State	8 064 437	346 702	788 792	21 396	767 396	6 928 943	100.0	4.3
Local	7 761 282	643 526	2 581 411	—	2 581 411	4 536 345	100.0	8.3
North Carolina	2 698 437	478 218	536 467	421 198	115 269	1 683 752	100.0	17.7
State	2 679 139	474 270	531 699	421 198	110 501	1 672 170	100.0	17.7
Local	20 298	3 948	4 768	—	4 768	11 582	100.0	19.5
North Dakota	160 785	30 136	33 217	9 336	23 881	97 432	100.0	18.7
State	148 225	28 272	30 300	9 336	20 964	89 653	100.0	19.1
Local	12 560	1 864	2 917	—	2 917	7 779	100.0	14.8
Ohio	7 566 802	1 326 367	2 232 648	1 116 266	1 116 382	4 007 787	100.0	17.5
State	7 477 229	1 314 659	2 205 658	1 116 266	1 089 392	3 956 912	100.0	17.6
Local	89 573	11 708	26 990	—	26 990	50 875	100.0	13.1
Oklahoma	1 179 459	195 285	348 195	271 026	77 169	635 979	100.0	16.6
State	1 125 065	188 081	335 054	271 026	64 028	601 930	100.0	16.7
Local	54 394	7 204	13 141	—	13 141	34 049	100.0	13.2
Oregon	2 152 676	233 855	459 431	142 886	316 545	1 459 390	100.0	10.9
State	2 119 517	233 822	426 951	142 886	284 065	1 458 744	100.0	11.0
Local	33 159	33	32 480	—	32 480	646	100.0	.1
Pennsylvania	5 812 019	688 086	1 852 787	868 301	984 486	3 271 146	100.0	11.8
State	4 989 688	551 860	1 359 119	866 948	492 171	3 078 709	100.0	11.1
Local	822 331	136 226	493 668	1 353	492 315	192 437	100.0	16.6
Rhode Island	514 193	84 297	107 125	20 791	86 334	322 771	100.0	16.4
State	455 013	77 134	75 027	20 791	54 236	302 852	100.0	17.0
Local	59 180	7 163	32 098	—	32 098	19 919	100.0	12.1
South Carolina	1 446 471	276 848	337 857	270 054	67 803	831 766	100.0	19.1
State	1 442 017	276 365	336 632	270 054	66 578	829 020	100.0	19.2
Local	4 454	483	1 225	—	1 225	2 746	100.0	10.8
South Dakota	249 357	40 636	39 635	15 032	24 603	169 086	100.0	16.3
State	238 349	39 125	37 262	15 032	22 230	161 962	100.0	16.4
Local	11 008	1 511	2 373	—	2 373	7 124	100.0	13.7
Tennessee	1 787 736	126 248	411 793	254 494	157 299	1 249 695	100.0	7.1
State	1 372 449	99 240	286 989	254 494	32 495	986 220	100.0	7.2
Local	415 287	27 008	124 804	—	124 804	263 475	100.0	6.5
Texas	5 908 722	1 230 254	1 527 304	1 209 198	318 106	3 151 164	100.0	20.8
State	5 141 955	1 122 751	1 319 837	1 209 198	110 639	2 699 367	100.0	21.8
Local	766 767	107 503	207 467	—	207 467	451 797	100.0	14.0
Utah—State	596 826	32 135	200 841	66 577	134 264	363 850	100.0	5.4
Vermont	142 973	13 809	36 277	32 159	4 118	92 887	100.0	9.7
State	135 725	13 444	34 844	32 159	2 685	87 437	100.0	9.9
Local	7 248	365	1 433	—	1 433	5 450	100.0	5.0
Virginia	2 412 728	99 830	827 082	239 262	587 820	1 485 816	100.0	4.1
State	1 889 777	58 604	695 206	239 262	455 944	1 135 967	100.0	3.1
Local	522 951	41 226	131 876	—	131 876	349 849	100.0	7.9
Washington	2 494 320	430 980	778 840	262 439	516 401	1 284 500	100.0	17.3
State	2 329 395	399 528	731 004	262 438	468 566	1 198 863	100.0	17.2
Local	164 925	31 452	47 836	1	47 835	85 637	100.0	19.1
West Virginia	441 659	87 122	191 908	162 931	28 977	162 629	100.0	19.7
State	420 381	83 670	181 558	162 721	18 837	155 153	100.0	19.9
Local	21 278	3 452	10 350	210	10 140	7 476	100.0	16.2
Wisconsin	4 910 441	36 906	797 182	221 591	575 591	4 076 353	100.0	.8
State	4 677 499	14 910	764 184	221 591	542 593	3 898 405	100.0	.3
Local	232 942	21 996	32 998	—	32 998	177 948	100.0	9.4
Wyoming	263 401	11 109	83 419	34 003	49 416	168 873	100.0	4.2
State	258 582	10 503	81 505	34 003	47 502	166 574	100.0	4.1
Local	4 819	606	1 914	—	1 914	2 299	100.0	12.6

## 6 SUMMARY FINANCES

## GOVERNMENTS—GOVERNMENT FINANCES

## Systems by State and Level of Government: Fiscal Year 1991-92—Con.

Percent of receipts—Con.				Payments				State and level of government	
Government contributions			Earnings on investments	Total	Benefits	Withdrawals	Other		
Total	From State governments	From local governments							
9	10	11		12	13	14	15	16	
23.7	9.4	14.3	64.4	582 995	510 052	38 228	34 715	Missouri	
25.2	11.6	13.5	62.8	431 395	381 698	25 710	23 987	State	
17.3	—	17.3	71.0	151 600	128 354	12 518	10 728	Local	
25.5	7.8	17.7	52.0	149 109	134 688	12 077	2 344	Montana	
25.5	7.8	17.7	52.0	148 920	134 508	12 068	2 344	State	
49.5	—	49.5	33.9	189	180	9	—	Local	
30.2	3.5	26.7	44.0	100 941	80 891	13 736	6 314	Nebraska	
51.0	8.6	42.3	5.3	49 584	39 167	6 684	3 733	State	
15.9	—	15.9	70.4	51 357	41 724	7 052	2 581	Local	
43.9	12.1	31.9	53.6	178 149	164 631	5 876	7 642	Nevada—State	
26.1	17.4	8.7	41.1	75 106	60 077	12 638	2 391	New Hampshire	
26.1	17.5	8.5	41.1	74 646	59 650	12 638	2 358	State	
30.5	—	30.5	39.0	460	427	—	33	Local	
22.6	13.8	8.8	58.6	1 645 827	1 522 677	60 960	62 190	New Jersey	
22.4	13.8	8.6	58.7	1 631 492	1 509 285	60 371	61 836	State	
57.4	—	57.4	26.3	14 335	13 392	589	354	Local	
25.3	8.4	16.8	54.4	293 552	252 178	33 846	7 528	New Mexico—State	
21.3	.1	21.2	72.4	6 939 475	6 638 825	181 806	118 844	New York	
9.8	.3	9.5	85.9	3 405 880	3 235 050	104 954	65 876	State	
33.3	—	33.3	58.4	3 533 595	3 403 775	76 852	52 968	Local	
19.9	15.6	4.3	62.4	852 366	778 461	68 921	4 984	North Carolina	
19.9	15.7	4.1	62.4	844 334	771 679	68 545	4 110	State	
23.5	—	23.5	57.1	8 032	6 782	376	874	Local	
20.7	5.8	14.9	60.6	55 814	44 551	6 264	4 999	North Dakota	
20.4	6.3	14.1	60.5	51 799	40 927	6 056	4 816	State	
23.2	—	23.2	61.9	4 015	3 624	208	183	Local	
29.5	14.8	14.8	53.0	3 124 551	2 925 592	130 829	68 130	Ohio	
29.5	14.9	14.6	52.9	3 123 588	2 925 592	129 866	68 130	State	
30.1	—	30.1	56.8	963	—	963	—	Local	
29.5	23.0	6.5	53.9	588 360	540 257	27 399	20 704	Oklahoma	
29.8	24.1	5.7	53.5	568 964	525 281	24 378	19 305	State	
24.2	—	24.2	62.6	19 396	14 976	3 021	1 399	Local	
21.3	6.6	14.7	67.8	604 092	501 092	29 441	73 559	Oregon	
20.1	6.7	13.4	68.8	567 864	465 488	29 406	72 970	State	
98.0	—	98.0	1.9	36 228	35 604	35	589	Local	
31.9	14.9	16.9	56.3	2 254 921	2 095 699	55 777	103 445	Pennsylvania	
27.2	17.4	9.9	61.7	1 775 230	1 660 931	26 897	87 402	State	
60.0	.2	59.9	23.4	479 691	434 768	28 880	16 043	Local	
20.8	4.0	16.8	62.8	255 530	241 128	5 539	8 863	Rhode Island	
16.5	4.6	11.9	66.6	218 884	205 369	5 498	8 017	State	
54.2	—	54.2	33.7	36 646	35 759	41	846	Local	
23.4	18.7	4.7	57.5	486 801	439 492	40 472	6 837	South Carolina	
23.3	18.7	4.6	57.5	484 484	437 382	40 455	6 647	State	
27.5	—	27.5	61.7	2 317	2 110	17	190	Local	
15.9	6.0	9.9	67.8	65 901	57 761	5 750	2 390	South Dakota	
15.6	6.3	9.3	68.0	62 337	54 688	5 662	1 987	State	
21.6	—	21.6	64.7	3 564	3 073	88	403	Local	
23.0	14.2	8.8	69.9	508 531	469 499	26 779	12 253	Tennessee	
20.9	18.5	2.4	71.9	355 473	331 777	23 696	—	State	
30.1	—	30.1	63.4	153 058	137 722	3 083	12 253	Local	
25.8	20.5	5.4	53.3	2 150 828	1 805 614	279 367	65 847	Texas	
25.7	23.5	2.2	52.5	1 855 485	1 559 474	262 736	33 275	State	
27.1	—	27.1	58.9	295 343	246 140	16 631	32 572	Local	
33.7	11.2	22.5	61.0	188 925	168 281	14 466	6 178	Utah—State	
25.4	22.5	2.9	65.0	48 777	40 551	709	7 517	Vermont	
25.7	23.7	2.0	64.4	46 699	38 878	670	7 151	State	
19.8	—	19.8	75.2	2 078	1 673	39	366	Local	
34.3	9.9	24.4	61.6	863 781	750 404	41 255	72 122	Virginia	
36.8	12.7	24.1	60.1	688 075	597 148	35 345	55 582	State	
25.2	—	25.2	66.9	175 706	153 256	5 910	16 540	Local	
31.2	10.5	20.7	51.5	872 183	820 890	45 836	5 457	Washington	
31.4	11.3	20.1	51.5	791 246	749 606	40 429	1 211	State	
29.0	—	29.0	51.9	80 937	71 284	5 407	4 246	Local	
43.5	36.9	6.6	36.8	280 487	265 090	12 874	2 523	West Virginia	
43.2	38.7	4.5	36.9	266 841	252 296	12 599	1 946	State	
48.6	1.0	47.7	35.1	13 646	12 794	275	577	Local	
16.2	4.5	11.7	83.0	928 853	892 171	27 705	8 977	Wisconsin	
16.3	4.7	11.6	83.3	799 689	764 600	27 536	7 553	State	
14.2	—	14.2	76.4	129 164	127 571	169	1 424	Local	
31.7	12.9	18.8	64.1	81 322	68 240	9 433	3 649	Wyoming	
31.5	13.1	18.4	64.4	79 982	66 968	9 394	3 620	State	
39.7	—	39.7	47.7	1 340	1 272	39	29	Local	



## Retirement Systems by State and Level of Government: Fiscal Year 1991-92

Securities—Con.							Other investments			State and level of government
Nongovernmental						Total	Real property	Miscellaneous investments		State and level of government
Total	Corporate bonds	Corporate stocks	Mortgages	Funds held in trust	Other					
549 258 502	169 883 378	259 891 015	25 555 512	24 718 334	69 210 263	74 773 015	38 470 832	36 302 183	United States	State
445 858 282	141 025 468	201 878 518	24 540 973	18 091 406	60 321 917	67 197 539	34 509 821	32 687 718	Local	Local
103 400 220	28 857 910	58 012 497	1 014 539	6 626 928	8 888 346	7 575 476	3 961 011	3 614 465		
8 919 365	5 160 645	1 078 662	2 671 099	545	8 414	59 750	59 750	59 750	Alabama	
8 557 997	4 981 680	905 313	2 671 004	95	8 414	59 750	59 750	59 750	State	
361 368	178 965	173 349		545		—	—	—	Local	
3 718 055	1 307 761	1 939 586	155 663	—	315 045	188 527	188 527	188 527	Alaska	
3 531 152	1 268 022	1 816 529	142 289	—	304 312	188 527	188 527	188 527	State	
186 903	39 739	123 057	13 374	—	10 733	—	—	—	Local	
6 609 409	1 797 730	4 006 853	239 771	34 138	530 917	38 518	2 824	35 694	Arizona	
6 035 074	1 696 978	3 600 744	239 771	34 138	497 581	2 824	2 824	35 694	State	
574 335	100 752	406 109	—	33 336	35 694				Local	
3 218 768	923 469	2 163 006	118 741	6 195	7 357	2 942	1 366	1 576	Arkansas	
3 141 641	896 987	2 122 553	118 741	3 125	235	2 308	1 366	942	State	
77 127	26 482	40 453	—	3 070	7 122	634	—	634	Local	
96 533 838	28 495 998	45 538 405	7 980 308	531 835	13 987 292	10 709 389	8 437 255	2 272 134	California	
70 898 994	20 023 356	31 801 460	7 754 332	430 833	10 889 013	8 268 079	7 692 977	575 102	State	
25 634 844	8 472 642	13 736 945	225 976	101 002	3 098 279	2 441 310	744 278	1 697 032	Local	
10 284 222	3 566 611	4 058 765	460 957	576 986	1 620 903	992 426	593 003	399 423	Colorado	
9 067 175	2 955 095	3 696 767	404 499	505 602	1 505 212	899 506	584 782	314 724	State	
1 217 047	611 516	361 998	56 458	71 384	115 691	92 920	8 221	84 699	Local	
8 580 901	2 107 856	2 837 116	65 266	1 168 384	2 402 279	308 000	80 909	227 091	Connecticut	
6 733 928	1 906 536	2 172 628	64 489	391 542	2 198 733	219 479	—	219 479	State	
1 846 973	201 320	664 488	777	776 842	203 546	88 521	80 909	7 612	Local	
758 434	298 140	427 766	—	32 528	—	917 034	—	917 034	Delaware	
647 226	271 485	375 741	—	—	912 534	—	912 534	4 500	State	
111 208	26 655	52 025	—	32 528	—	4 500	—	—	Local	
—	—	—	—	—	—	1 814 043	1 814 043	—	District of Columbia—Local	
18 484 582	4 538 266	12 732 441	52	394 598	819 225	116 483	54 058	62 425	Florida	
15 405 720	3 784 849	11 002 737	—	—	618 134	—	—	—	State	
3 078 862	753 417	1 729 704	52	394 598	201 091	116 483	54 058	62 425	Local	
10 628 418	2 575 768	7 978 493	14 587	57 313	2 257	29 223	7 519	21 704	Georgia	
9 832 144	2 313 498	7 485 133	13 647	19 866	—	26 875	5 171	21 704	State	
796 274	262 270	493 360	940	37 447	2 257	2 348	2 348	—	Local	
3 057 223	557 609	1 251 204	—	14 839	1 233 571	457 157	106 505	350 652	Hawaii—State	
878 834	2 195	—	—	—	876 639	177 979	—	177 979	Idaho	
875 766	—	—	—	—	875 766	177 979	—	177 979	State	
3 068	2 195	—	—	—	873	—	—	—	Local	
20 762 576	8 019 387	11 526 144	132 074	46 054	1 038 917	3 781 923	1 714 342	2 067 581	Illinois	
15 456 149	6 181 594	8 550 117	56 105	—	668 333	3 078 736	1 552 460	1 526 276	State	
5 306 427	1 837 793	2 976 027	75 969	46 054	370 584	703 187	161 882	541 305	Local	
2 819 003	2 797 225	—	584	1 435	19 759	493	493	—	Indiana	
2 558 510	2 538 167	—	584	—	19 759	260	260	—	State	
260 493	259 058	—	—	1 435	—	233	233	—	Local	
4 789 854	2 158 351	1 330 908	11 500	—	1 289 095	967 080	—	967 080	Iowa	
4 789 854	2 158 351	1 330 908	11 500	—	1 289 095	967 080	—	967 080	State	
—	—	—	—	—	—	—	—	—	Local	
2 993 112	856 501	1 686 400	—	37 738	412 473	448 430	282 075	166 355	Kansas	
2 695 655	814 950	1 467 880	—	33 691	379 134	446 230	282 075	164 155	State	
297 457	41 551	218 520	—	4 047	33 339	2 200	—	2 200	Local	
5 238 809	1 593 978	3 288 777	354 360	—	1 694	311 112	311 099	13	Kentucky	
5 145 126	1 546 240	3 244 526	354 360	—	311 099	311 099	—	—	State	
93 683	47 738	44 251	—	—	1 694	13	—	13	Local	
7 674 180	3 549 418	3 032 803	210	49 530	1 042 219	110 785	1 083	109 702	Louisiana	
7 226 967	3 376 693	2 871 955	210	22 513	955 596	109 783	81	109 702	State	
447 213	172 725	160 848	—	27 017	86 623	1 002	1 002	—	Local	
1 759 601	73 472	937 603	—	—	748 526	51 636	38 827	12 809	Maine—State	
2 385 060	485 582	1 028 850	6 884	151 705	712 039	13 009 455	676 824	12 332 631	Maryland	
103 448	—	—	—	—	103 448	12 224 419	—	12 224 419	State	
2 281 612	485 582	1 028 850	6 884	151 705	608 591	785 036	676 824	108 212	Local	
7 640 134	2 275 121	2 847 814	609	1 407 834	1 108 756	3 899 099	4 375	3 894 724	Massachusetts	
4 069 971	1 257 546	972 911	—	1 293 024	546 490	3 677 716	1 194	3 676 522	State	
3 570 163	1 017 575	1 874 903	609	114 810	562 266	221 383	3 181	218 202	Local	
18 376 118	5 555 661	10 998 670	1 321 683	321 335	178 769	2 280 079	1 486 847	793 232	Michigan	
11 516 984	3 331 281	7 321 471	821 410	—	42 822	1 973 600	1 301 001	672 599	State	
6 859 134	2 224 380	3 677 199	500 273	321 335	135 947	306 479	185 846	120 633	Local	
12 855 258	787 681	1 145 351	59 464	10 788 333	74 429	2 813 176	89 823	2 723 353	Minnesota	
11 313 388	227 423	412 565	—	10 673 400	—	2 675 776	—	2 675 776	State	
1 541 870	560 258	732 786	59 464	114 933	74 429	137 400	89 823	47 577	Local	
2 172 879	651 799	1 514 280	—	—	6 800	—	—	—	Mississippi	
2 172 879	651 799	1 514 280	—	—	6 800	—	—	—	State	
—	—	—	—	—	6 800	—	—	—	Local	

GOVERNMENTS—GOVERNMENT FINANCES

SUMMARY FINANCES 9



# Retirement Systems by State and Level of Government: Fiscal Year 1991-92—Con.

Securities—Con.						Other investments			State and level of government
Nongovernmental						Total	Real property	Miscellaneous investments	State and level of government
Total	Corporate bonds	Corporate stocks	Mortgages	Funds held in trust	Other				
8 107 614	3 896 338	3 990 912	31 381	38 098	150 885	277 580	79 611	197 969	Missouri State Local
6 355 088	3 265 165	2 991 598	21 059	—	77 266	221 357	79 611	141 746	
1 752 526	631 173	999 314	10 322	38 098	73 619	56 223	—	56 223	
1 757 836	1 180 507	371 764	118 604	86 961	—	69 899	222	69 677	Montana State Local
1 757 836	1 180 507	371 764	118 604	86 961	—	69 899	222	69 677	
—	—	—	—	—	—	—	—	—	
1 517 086	431 895	853 592	—	92 257	139 342	1 177 458	1 173 174	4 284	Nebraska State Local
862 627	250 463	475 135	—	—	137 029	1 173 174	1 173 174	—	
654 459	181 432	378 457	—	92 257	2 313	4 284	—	4 284	
2 179 236	401 957	833 185	—	15 139	928 955	381 379	777	380 602	Nevada—State
1 019 158	162 853	598 191	88 994	—	169 120	10 365	—	10 365	New Hampshire State Local
1 016 482	160 956	598 103	88 994	—	168 429	10 365	—	10 365	
2 676	1 897	88	—	—	691	—	—	—	
25 408 310	13 994 206	10 364 276	—	—	1 049 828	2 927	—	2 927	New Jersey State Local
25 381 661	13 985 859	10 348 144	—	—	1 047 658	—	—	—	
26 649	8 347	16 132	—	—	2 170	2 927	—	2 927	
3 001 374	1 647 927	1 350 884	2 563	—	—	—	—	—	New Mexico—State
79 281 825	19 729 244	49 900 267	4 322 858	1 484 606	3 844 850	3 414 291	1 242 919	2 171 372	New York State Local
47 093 193	12 169 325	28 590 087	4 283 239	—	2 050 542	3 413 902	1 242 919	2 170 983	
32 188 632	7 559 919	21 310 180	39 619	1 484 606	1 794 308	389	—	389	
8 146 374	5 265 789	2 736 978	—	18 009	125 598	263 177	67	263 110	North Carolina State Local
8 046 111	5 254 355	2 694 517	—	8 728	88 511	254 714	—	254 714	
100 263	11 434	42 461	—	9 281	37 087	8 463	67	8 396	
1 012 668	258 766	252 063	—	501 839	—	14 956	276	14 680	North Dakota State Local
963 039	247 298	250 101	—	465 640	—	13 380	—	13 380	
49 629	11 468	1 962	—	36 199	—	1 576	276	1 300	
56 148 445	14 273 044	14 358 049	4 494 789	49 127	22 973 436	3 622 173	3 526 168	96 005	Ohio State Local
56 060 801	14 258 094	14 358 049	4 490 825	—	22 953 833	3 622 173	3 526 168	96 005	
87 644	14 950	—	3 964	49 127	19 603	—	—	—	
3 487 653	912 690	2 520 160	—	46 452	8 351	117 818	188	117 630	Oklahoma State Local
3 230 648	788 161	2 435 265	—	—	7 222	116 167	188	115 979	
257 005	124 529	84 895	—	46 452	1 129	1 651	—	1 651	
4 380 878	1 261 620	1 203 972	600 536	—	1 314 750	1 597 069	278 642	1 318 427	Oregon State Local
4 380 878	1 261 620	1 203 972	600 536	—	1 314 750	1 597 069	278 642	1 318 427	
—	—	—	—	—	—	—	—	—	
19 316 932	2 911 848	13 200 454	906 067	567 214	1 731 349	2 236 443	912 175	1 324 268	Pennsylvania State Local
16 995 367	2 552 524	11 703 342	905 296	324 143	1 510 062	2 042 559	908 460	1 134 099	
2 321 565	359 324	1 497 112	771	243 071	221 287	193 884	3 715	190 169	
1 041 560	30 015	974 163	—	46	37 336	10 725	—	10 725	Rhode Island State Local
910 108	—	910 108	—	—	—	—	—	—	
131 452	30 015	64 055	—	46	37 336	10 725	—	10 725	
2 521 739	2 515 740	5 999	—	—	—	5 608	—	5 608	South Carolina State Local
2 512 860	2 512 860	—	—	—	—	5 608	—	5 608	
8 879	2 880	5 999	—	—	—	5 608	—	5 608	
1 081 603	244 799	745 229	—	—	91 575	21 217	—	21 217	South Dakota State Local
1 024 466	236 273	725 746	—	—	62 447	21 217	—	21 217	
57 137	8 526	19 483	—	—	29 128	—	—	—	
8 427 457	3 231 397	3 778 976	6 079	441 330	969 675	32 644	—	32 644	Tennessee State Local
6 380 731	2 813 317	2 762 060	—	—	805 354	—	—	—	
2 046 726	418 080	1 016 916	6 079	441 330	164 321	32 644	—	32 644	
12 573 856	2 460 046	7 433 843	124 769	236 519	2 318 679	14 084 182	13 810 855	273 327	Texas State Local
8 809 635	1 762 383	5 329 889	113 113	10 000	1 594 250	13 701 025	13 701 025	—	
3 764 221	697 663	2 103 954	11 656	226 519	724 429	383 157	109 830	273 327	
2 408 434	548 880	1 845 106	14 448	—	—	518 259	368 450	149 809	Utah—State
553 333	159 021	353 511	3 494	37 307	—	48 865	—	48 865	Vermont State Local
523 539	149 267	334 879	2 468	36 925	—	48 615	—	48 615	
29 794	9 754	18 632	1 026	382	—	250	—	250	
11 611 095	3 155 520	4 304 862	18 441	4 000 954	131 318	754 196	56 485	697 711	Virginia State Local
9 332 159	2 495 996	3 061 974	18 213	3 755 976	—	711 695	49 219	662 476	
2 278 936	659 524	1 242 888	228	244 978	131 318	42 501	7 266	35 235	
9 835 394	1 725 341	2 543 568	916 306	14 598	4 635 581	2 304 906	808 931	1 495 975	Washington State Local
9 234 127	1 454 502	2 302 051	916 303	14 598	4 546 673	2 261 721	792 086	1 469 635	
601 267	270 839	241 517	3	—	88 908	43 185	16 845	26 340	
201 211	153 551	—	5 120	18 021	24 519	30 833	364	30 469	West Virginia State Local
153 009	123 370	—	5 120	—	24 519	27 535	—	27 535	
48 202	30 181	—	—	18 021	—	3 298	364	2 934	
21 639 279	8 296 272	11 581 865	307 251	1 448 007	5 884	291 306	259 981	31 325	Wisconsin State Local
19 214 984	7 799 440	11 108 293	307 251	—	—	259 981	259 981	—	
2 424 295	496 832	473 572	—	1 448 007	5 884	31 325	—	31 325	
1 459 519	897 888	439 249	—	525	121 857	—	—	—	Wyoming State Local
1 452 456	891 358	439 241	—	—	121 857	—	—	—	
7 063	6 530	8	—	525	—	—	—	—	

**Table 5. Percent Distribution of Cash and Investment Holdings of State and Local Fiscal Year 1991-92**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State and level of government		Cash and deposits				Securities					State and local government		
		Total	Cash and demand deposits	Time, savings deposits, and nonfederal short-term investments		Governmental			Federal agency				
						Total	Federal Government	United States Treasury					
		1	2	3	4	5	6	7	8	9	10		
United States -----		100.0	6.3	.5	5.7	85.1	21.7	21.6	16.3	5.3	.1		
State -----		100.0	5.4	.4	5.0	85.0	21.7	21.7	16.1	5.5	—		
Local -----		100.0	9.8	1.0	8.8	85.5	21.8	21.6	17.1	4.5	.2		
Alabama -----		100.0	11.6	.1	11.5	87.8	4.7	4.7	4.5	.2	—		
State -----		100.0	11.4	.1	11.3	88.0	1.6	1.6	1.6	—	—		
Local -----		100.0	14.4	1.1	13.3	85.6	41.5	41.5	39.4	2.1	—		
Alaska -----		100.0	.8	.7	.1	95.7	25.7	25.7	24.1	1.6	—		
State -----		100.0	.4	.3	.1	95.8	26.0	26.0	24.3	1.7	—		
Local -----		100.0	7.1	7.1	—	92.9	20.6	20.6	20.6	—	—		
Arizona -----		100.0	8.0	.1	8.0	91.6	37.4	37.4	33.2	4.2	—		
State -----		100.0	8.2	.1	8.2	91.8	37.9	37.9	34.1	3.9	—		
Local -----		100.0	5.9	.1	5.8	90.4	31.3	31.3	23.0	8.2	—		
Arkansas -----		100.0	8.8	.7	8.1	91.2	25.1	24.8	22.4	2.4	.3		
State -----		100.0	8.4	.6	7.8	91.6	25.0	24.7	22.4	2.2	.3		
Local -----		100.0	21.2	2.6	18.6	78.4	28.6	28.6	22.0	6.6	—		
California -----		100.0	5.9	.4	5.5	86.7	19.7	19.7	16.6	3.1	—		
State -----		100.0	4.5	.3	4.2	87.5	19.1	19.1	16.0	3.1	—		
Local -----		100.0	9.4	.7	8.7	84.6	21.3	21.3	18.1	3.2	—		
Colorado -----		100.0	4.5	.2	4.3	88.1	11.1	10.9	9.2	1.7	.2		
State -----		100.0	3.0	—	3.0	89.0	8.5	8.2	7.8	.4	.3		
Local -----		100.0	12.4	1.3	11.1	83.1	25.1	25.1	16.5	8.6	—		
Connecticut -----		100.0	7.2	1.1	6.1	89.9	10.2	10.0	9.4	.6	.1		
State -----		100.0	6.6	.7	6.0	90.7	9.3	9.2	8.8	.4	.2		
Local -----		100.0	9.1	2.8	6.3	87.3	12.9	12.9	11.6	1.4	—		
Delaware -----		100.0	8.3	—	8.2	46.9	9.9	9.9	9.6	.2	—		
State -----		100.0	8.1	—	8.1	44.0	10.1	10.1	10.1	—	—		
Local -----		100.0	10.7	.5	10.2	86.1	7.2	7.2	4.0	3.2	—		
District of Columbia—Local -----		100.0	—	—	—	—	—	—	—	—	—		
Florida -----		100.0	4.6	.4	4.2	95.0	26.0	26.0	13.3	12.7	—		
State -----		100.0	3.3	—	3.3	96.7	26.4	26.4	11.3	15.0	—		
Local -----		100.0	10.2	2.0	8.2	87.4	24.2	24.2	21.9	2.3	—		
Georgia -----		100.0	2.8	.3	2.5	97.1	37.3	37.3	36.7	.7	—		
State -----		100.0	2.5	.2	2.3	97.3	35.3	35.3	35.2	.1	—		
Local -----		100.0	4.9	1.5	3.4	94.9	53.6	53.6	48.6	5.0	—		
Hawaii—State -----		100.0	8.5	.3	8.2	81.5	14.5	14.5	5.8	8.7	—		
Idaho -----		100.0	5.3	—	5.3	85.4	39.5	39.5	—	39.5	—		
State -----		100.0	5.1	—	5.1	85.5	39.7	39.7	—	39.7	—		
Local -----		100.0	51.7	2.0	49.7	48.3	10.6	10.6	10.6	—	—		
Illinois -----		100.0	14.8	1.7	13.1	74.6	16.4	16.4	12.6	3.8	—		
State -----		100.0	6.5	1.8	4.7	79.4	9.0	9.0	6.1	2.9	—		
Local -----		100.0	27.9	1.4	26.5	66.9	28.3	28.2	22.9	5.3	.1		
Indiana -----		100.0	10.7	.4	10.3	89.3	51.8	51.7	32.3	19.4	—		
State -----		100.0	10.8	.2	10.7	89.1	52.6	52.5	31.9	20.6	—		
Local -----		100.0	8.3	3.5	4.8	91.7	41.0	40.8	37.8	3.0	.2		
Iowa -----		100.0	1.5	.1	1.5	82.0	.3	.3	.2	.1	—		
State -----		100.0	1.5	.1	1.5	82.0	.3	.3	.2	.1	—		
Local -----		—	—	—	—	—	—	—	—	—	—		
Kansas -----		100.0	2.2	—	2.1	87.1	15.7	15.7	4.7	11.0	—		
State -----		100.0	1.4	—	1.4	86.7	14.6	14.6	2.6	12.1	—		
Local -----		100.0	8.7	.2	8.5	90.8	24.9	24.9	22.3	2.7	—		
Kentucky -----		100.0	13.2	—	13.2	83.2	22.0	22.0	20.7	1.3	—		
State -----		100.0	13.4	—	13.4	82.9	21.7	21.7	20.6	1.1	—		
Local -----		100.0	5.7	1.5	4.2	94.3	36.7	36.7	26.9	9.9	—		
Louisiana -----		100.0	8.8	1.8	7.0	90.1	19.6	19.6	13.8	5.7	—		
State -----		100.0	8.4	1.9	6.4	90.5	17.8	17.8	12.1	5.7	—		
Local -----		100.0	13.6	.6	13.0	86.3	38.5	38.5	32.4	6.1	—		
Maine—State -----		100.0	7.3	1.1	6.2	90.2	6.0	6.0	6.0	—	—		
Maryland -----		100.0	1.4	.1	1.4	16.6	1.6	.5	.4	.1	1.1		
State -----		100.0	1.3	—	1.3	.8	—	—	—	—	—		
Local -----		100.0	1.9	.3	1.6	74.9	7.6	2.5	1.8	.6	5.1		
Massachusetts -----		100.0	4.9	3.2	1.7	64.9	5.6	5.6	4.6	1.0	—		
State -----		100.0	1.1	.9	.2	52.3	.7	.7	.6	.1	—		
Local -----		100.0	10.9	6.9	4.1	84.7	13.4	13.4	11.1	2.3	—		
Michigan -----		100.0	16.0	.7	15.4	76.6	17.4	17.3	16.5	.8	.1		
State -----		100.0	19.1	.5	18.6	71.5	16.6	16.6	16.6	—	—		
Local -----		100.0	9.7	1.0	8.7	87.3	19.0	18.8	16.3	2.4	.2		
Minnesota -----		100.0	2.8	.1	2.7	80.5	4.2	4.2	2.9	1.3	—		
State -----		100.0	.8	—	.8	80.6	1.8	1.8	1.8	—	—		
Local -----		100.0	14.5	.5	14.1	79.9	18.1	18.0	9.2	8.8	.1		
Mississippi -----		100.0	15.2	.2	15.0	84.8	42.8	42.8	30.5	12.3	—		
State -----		100.0	15.2	.2	15.0	84.8	42.8	42.8	30.5	12.3	—		
Local -----		—	—	—	—	—	—	—	—	—	—		

## 12 SUMMARY FINANCES

## GOVERNMENTS—GOVERNMENT FINANCES

# Government Employee-Retirement Systems by State and Level of Government:

Securities—Con.						Other investments			State and level of government
Nongovernmental						Total	Real property	Miscellaneous investments	State and level of government
Total	Corporate bonds	Corporate stocks	Mortgages	Funds held in trust	Other				
11	12	13	14	15	16	17	18	19	
63.4	19.6	30.0	3.0	2.9	8.0	8.6	4.4	4.2	United States
63.3	20.0	28.7	3.5	2.6	8.6	9.5	4.9	4.6	State
63.8	17.8	35.8	.6	4.1	5.5	4.7	2.4	2.2	Local
83.2	48.1	10.1	24.9	—	.1	.6	.6	—	Alabama
86.4	50.3	9.1	27.0	—	—	.6	.6	—	State
44.1	21.9	21.2	—	.1	1.0	—	—	—	Local
69.9	24.6	36.5	2.9	—	5.9	3.5	3.5	—	Alaska
69.8	25.1	35.9	2.8	—	6.0	3.7	3.7	—	State
72.3	15.4	47.6	5.2	—	4.2	—	—	—	Local
54.2	14.8	32.9	2.0	.3	4.4	.3	—	.3	Arizona
53.8	15.1	32.1	2.1	—	4.4	—	—	—	State
59.2	10.4	41.8	—	3.5	3.4	3.7	—	3.7	Local
66.1	19.0	44.4	2.4	.1	.2	.1	—	—	Arkansas
66.6	19.0	45.0	2.5	.1	—	—	—	—	State
49.8	17.1	26.1	—	2.0	4.6	.4	—	.4	Local
67.0	19.8	31.6	5.5	.4	9.7	7.4	5.9	1.6	California
68.4	19.3	30.7	7.5	.4	10.5	8.0	7.4	.6	State
63.3	20.9	33.9	.6	.2	7.7	6.0	1.8	4.2	Local
77.0	26.7	30.4	3.4	4.3	12.1	7.4	4.4	3.0	Colorado
80.5	26.2	32.8	3.6	4.5	13.4	8.0	5.2	2.8	State
58.0	29.2	17.3	2.7	3.4	5.5	4.4	.4	4.0	Local
79.8	19.6	26.4	.6	10.9	22.3	2.9	.8	2.1	Connecticut
81.4	23.0	26.3	.8	4.7	26.6	2.7	—	2.7	State
74.4	8.1	26.8	—	31.3	8.2	3.6	3.3	.3	Local
37.1	14.6	20.9	—	1.6	—	44.8	—	44.8	Delaware
34.0	14.2	19.7	—	—	—	47.9	—	47.9	State
78.9	18.9	36.9	—	23.1	—	3.2	—	3.2	Local
—	—	—	—	—	—	100.0	100.0	—	District of Columbia—Local
69.0	16.9	47.5	—	1.5	3.1	.4	.2	.2	Florida
70.3	17.3	50.2	—	—	2.8	—	—	—	State
63.2	15.5	35.5	—	8.1	4.1	2.4	1.1	1.3	Local
59.7	14.5	44.8	.1	.3	—	.2	—	.1	Georgia
62.0	14.6	47.2	.1	.1	—	.2	—	.1	State
41.4	13.6	25.6	—	1.9	.1	.1	.1	—	Local
66.9	12.2	27.4	—	.3	27.0	10.0	2.3	7.7	Hawaii—State
45.8	.1	—	—	—	45.7	9.3	—	9.3	Idaho
45.9	—	—	—	—	45.9	9.3	—	9.3	State
37.7	27.0	—	—	—	10.7	—	—	—	Local
58.2	22.5	32.3	.4	.1	2.9	10.6	4.8	5.8	Illinois
70.4	28.2	39.0	.3	—	3.0	14.0	7.1	7.0	State
38.6	13.4	21.7	.6	.3	2.7	5.1	1.2	3.9	Local
37.6	37.3	—	—	—	.3	—	—	—	Indiana
36.6	36.3	—	—	—	.3	—	—	—	State
50.7	50.4	—	—	.3	—	—	—	—	Local
81.6	36.8	22.7	.2	—	22.0	16.5	—	16.5	Iowa
81.6	36.8	22.7	.2	—	22.0	16.5	—	16.5	State
—	—	—	—	—	—	—	—	—	Local
71.4	20.4	40.2	—	.9	9.8	10.7	6.7	4.0	Kansas
72.0	21.8	39.2	—	.9	10.1	11.9	7.5	4.4	State
65.9	9.2	48.4	—	.9	7.4	.5	—	.5	Local
61.2	18.6	38.4	4.1	—	—	3.6	3.6	—	Kentucky
61.3	18.4	38.6	4.2	—	—	3.7	3.7	—	State
57.5	29.3	27.2	—	—	1.0	—	—	—	Local
70.6	32.6	27.9	—	.5	9.6	1.0	—	1.0	Louisiana
72.7	34.0	28.9	—	.2	9.6	1.1	—	1.1	State
47.7	18.4	17.2	—	2.9	9.2	.1	.1	—	Local
84.3	3.5	44.9	—	—	35.8	2.5	1.9	.6	Maine—State
15.0	3.1	6.5	—	1.0	4.5	81.9	4.3	77.7	Maryland
.8	—	—	—	—	.8	97.9	—	97.9	State
67.4	14.3	30.4	.2	4.5	18.0	23.2	20.0	3.2	Local
59.2	17.6	22.1	—	10.9	8.6	30.2	—	30.2	Massachusetts
51.6	15.9	12.3	—	16.4	6.9	46.6	—	46.6	State
71.3	20.3	37.4	—	2.3	11.2	4.4	.1	4.4	Local
59.2	17.9	35.5	4.3	1.0	.6	7.4	4.8	2.6	Michigan
54.9	15.9	34.9	3.9	—	.2	9.4	6.2	3.2	State
68.3	22.1	36.6	5.0	3.2	1.4	3.1	1.9	1.2	Local
76.2	4.7	6.8	.4	64.0	.4	16.7	.5	16.2	Minnesota
78.7	1.6	2.9	—	74.3	—	18.6	—	18.6	State
61.8	22.5	29.4	2.4	4.6	3.0	5.5	3.6	1.9	Local
41.9	12.6	29.2	—	—	.1	—	—	—	Mississippi
41.9	12.6	29.2	—	—	.1	—	—	—	State
—	—	—	—	—	—	—	—	—	Local

GOVERNMENTS—GOVERNMENT FINANCES

SUMMARY FINANCES 13

**Table 5. Percent Distribution of Cash and Investment Holdings of State and Local Fiscal Year 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State and level of government		Cash and deposits			Time, savings deposits, and nonfederal short-term investments	Securities					State and local government		
		Total	Cash and demand deposits	Total		Governmental			Federal Government				
						Total	Federal agency	United States Treasury	Total				
		1	2	3		4	5	6	7	8	10		
Missouri -----		100.0	9.6	.3	9.3	88.4	29.9	29.8	9.5	20.3	.1		
State -----		100.0	10.0	—	9.9	88.1	31.2	31.1	6.7	24.4	.1		
Local -----		100.0	8.1	1.6	6.5	89.8	24.2	24.2	21.3	2.9	—		
Montana -----		100.0	2.6	.4	2.2	93.7	2.0	2.0	2.0	—	—		
State -----		100.0	2.6	.4	2.2	93.7	2.0	2.0	2.0	—	—		
Local -----		100.0	64.7	10.3	54.5	35.3	35.3	35.3	35.3	—	—		
Nebraska -----		100.0	3.9	.5	3.5	63.1	20.6	20.6	11.9	8.7	—		
State -----		100.0	2.9	.6	2.3	51.7	18.3	18.3	7.6	10.7	—		
Local -----		100.0	6.6	.1	6.5	93.0	26.5	26.5	22.9	3.6	—		
Nevada—State -----		100.0	5.9	—	5.9	85.1	33.8	33.8	30.9	2.9	—		
New Hampshire -----		100.0	9.2	.6	8.6	90.0	12.3	12.3	12.3	—	—		
State -----		100.0	9.2	.6	8.6	90.0	12.0	12.0	12.0	—	—		
Local -----		100.0	6.4	—	6.4	93.6	56.0	56.0	56.0	—	—		
New Jersey -----		100.0	.1	—	.1	99.9	3.3	3.3	—	3.3	—		
State -----		100.0	—	—	—	100.0	3.3	3.3	—	3.3	—		
Local -----		100.0	35.3	5.2	30.1	60.2	19.3	19.3	16.1	3.3	—		
New Mexico—State -----		100.0	5.1	4.0	1.1	94.9	32.9	32.9	28.9	3.9	—		
New York -----		100.0	3.6	—	3.5	93.4	24.1	24.1	20.6	3.4	.1		
State -----		100.0	2.2	—	2.2	92.8	24.8	24.8	24.0	.8	—		
Local -----		100.0	5.6	.1	5.6	94.4	23.1	22.9	15.5	7.4	.2		
North Carolina -----		100.0	28.1	.2	28.0	70.5	28.5	28.5	28.5	—	—		
State -----		100.0	28.3	.2	28.1	70.4	28.7	28.7	28.7	—	—		
Local -----		100.0	4.3	.3	4.0	88.7	6.5	6.5	6.5	—	—		
North Dakota -----		100.0	3.8	1.4	2.4	94.8	1.8	1.8	1.8	—	—		
State -----		100.0	1.3	.8	.5	97.4	—	—	—	—	—		
Local -----		100.0	28.8	7.0	21.8	69.6	19.5	19.5	19.5	—	—		
Ohio -----		100.0	2.6	.1	2.5	92.6	17.2	17.2	13.2	4.0	—		
State -----		100.0	2.5	.1	2.4	92.6	17.0	17.0	13.1	3.9	—		
Local -----		100.0	22.8	.3	22.5	77.2	53.6	53.6	33.2	20.4	—		
Oklahoma -----		100.0	8.3	1.0	7.2	89.7	29.7	27.8	11.3	16.5	1.9		
State -----		100.0	8.3	1.1	7.3	89.5	30.5	28.5	11.1	17.5	2.0		
Local -----		100.0	6.9	.8	6.1	92.6	16.1	15.9	14.6	1.3	.2		
Oregon -----		100.0	10.3	6.6	3.7	70.0	15.9	15.9	15.1	.9	—		
State -----		100.0	10.2	6.5	3.7	70.1	16.0	16.0	15.1	.9	—		
Local -----		100.0	100.0	—	—	—	—	—	—	—	—		
Pennsylvania -----		100.0	5.5	.4	5.1	87.7	29.1	29.1	20.0	9.1	—		
State -----		100.0	4.3	—	4.3	88.6	29.7	29.7	20.0	9.7	—		
Local -----		100.0	14.0	3.0	11.0	81.3	25.2	25.2	20.0	5.1	—		
Rhode Island-----		100.0	1.9	1.3	.6	97.7	58.5	58.5	58.4	.2	—		
State -----		100.0	1.5	1.3	.1	98.5	61.4	61.4	61.4	—	—		
Local -----		100.0	7.0	1.3	5.7	88.0	26.3	26.3	24.4	1.9	—		
South Carolina -----		100.0	12.1	—	12.1	87.8	68.0	68.0	37.9	30.0	—		
State -----		100.0	12.1	—	12.1	87.9	68.0	68.0	38.0	30.1	—		
Local -----		100.0	14.2	—	14.2	66.7	36.6	36.6	23.1	13.4	—		
South Dakota -----		100.0	14.6	.2	14.3	84.2	22.2	22.0	16.1	5.9	.2		
State -----		100.0	15.0	.3	14.8	83.7	22.1	22.1	16.0	6.1	—		
Local -----		100.0	5.8	.1	5.8	94.2	24.4	20.7	17.1	3.7	3.7		
Tennessee -----		100.0	6.3	—	6.3	93.4	24.8	24.8	2.4	22.4	—		
State -----		100.0	6.4	—	6.4	93.6	27.9	27.9	.7	27.2	—		
Local -----		100.0	6.2	.1	6.1	92.5	13.0	12.9	9.0	3.9	—		
Texas -----		100.0	2.5	1.4	1.1	65.0	36.0	36.0	20.3	15.7	—		
State -----		100.0	1.7	1.4	.3	62.3	39.1	39.1	21.4	17.7	—		
Local -----		100.0	8.5	1.5	7.0	84.3	13.3	13.3	12.3	.9	—		
Utah—State -----		100.0	6.4	—	6.4	81.6	25.6	25.6	17.3	8.4	—		
Vermont -----		100.0	11.8	.3	11.5	82.0	11.1	11.1	10.5	.6	—		
State -----		100.0	12.0	.3	11.8	81.4	10.7	10.7	10.1	.7	—		
Local -----		100.0	7.1	.2	6.8	92.3	17.9	17.9	17.8	—	—		
Virginia -----		100.0	9.3	.4	8.9	86.0	12.7	12.7	12.1	.6	—		
State -----		100.0	9.6	.2	9.4	84.8	10.8	10.8	10.8	—	—		
Local -----		100.0	8.0	1.2	6.9	90.7	20.0	20.0	17.2	2.8	—		
Washington -----		100.0	5.6	.3	5.3	80.9	23.3	23.3	23.2	.1	—		
State -----		100.0	5.1	.2	4.9	81.0	23.9	23.9	23.8	.1	—		
Local -----		100.0	15.4	2.0	13.4	79.8	12.4	12.3	12.3	—	.1		
West Virginia -----		100.0	3.1	.1	3.0	95.3	84.8	84.8	44.9	39.9	—		
State -----		100.0	2.5	—	2.5	96.0	87.6	87.6	46.0	41.6	—		
Local -----		100.0	13.7	1.7	12.0	82.8	31.7	31.7	24.1	7.6	—		
Wisconsin -----		100.0	1.0	—	1.0	97.9	16.5	16.4	13.7	2.7	.1		
State -----		100.0	.5	—	.5	98.4	17.1	17.0	14.0	3.0	.1		
Local -----		100.0	4.8	—	4.8	94.2	11.6	11.3	11.2	.2	.3		
Wyoming -----		100.0	1.2	1.1	.1	98.8	17.6	17.6	17.2	.4	—		
State -----		100.0	1.0	1.0	—	99.0	16.9	16.9	16.9	—	—		
Local -----		100.0	14.0	6.6	7.4	86.0	61.3	61.3	35.1	26.2	—		

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## GOVERNMENTS—GOVERNMENT FINANCES

# Government Employee-Retirement Systems by State and Level of Government:

Securities—Con.						Other investments			State and level of government
Nongovernmental						Total	Real property	Miscellaneous investments	State and level of government
Total	Corporate bonds	Corporate stocks	Mortgages	Funds held in trust	Other				
11	12	13	14	15	16	17	18	19	
58.5	28.1	28.8	.2	.3	1.1	2.0	.6	1.4	Missouri
56.9	29.2	26.8	.2	—	.7	2.0	.7	1.3	State
65.6	23.6	37.4	.4	1.4	2.8	2.1	—	2.1	Local
91.7	61.6	19.4	6.2	4.5	—	3.6	—	3.6	Montana
91.8	61.6	19.4	6.2	4.5	—	3.6	—	3.6	State
—	—	—	—	—	—	—	—	—	Local
42.5	12.1	23.9	—	2.6	3.9	33.0	32.9	.1	Nebraska
33.4	9.7	18.4	—	—	5.3	45.4	45.4	—	State
66.4	18.4	38.4	—	9.4	.2	.4	—	.4	Local
51.3	9.5	19.6	—	.4	21.9	9.0	—	9.0	Nevada—State
77.8	12.4	45.6	6.8	—	12.9	.8	—	.8	New Hampshire
78.0	12.3	45.9	6.8	—	12.9	.8	—	.8	State
37.6	26.6	1.2	—	—	9.7	—	—	—	Local
96.6	53.2	39.4	—	—	4.0	—	—	—	New Jersey
96.7	53.3	39.4	—	—	4.0	—	—	—	State
40.9	12.8	24.7	—	—	3.3	4.5	—	4.5	Local
62.0	34.1	27.9	.1	—	—	—	—	—	New Mexico—State
69.3	17.2	43.6	3.8	1.3	3.4	3.0	1.1	1.9	New York
68.0	17.6	41.3	6.2	—	3.0	4.9	1.8	3.1	State
71.3	16.7	47.2	.1	3.3	4.0	—	—	—	Local
42.0	27.1	14.1	—	.1	.6	1.4	—	1.4	North Carolina
41.7	27.3	14.0	—	—	.5	1.3	—	1.3	State
82.2	9.4	34.8	—	7.6	30.4	6.9	.1	6.9	Local
93.0	23.8	23.2	—	46.1	—	1.4	—	1.3	North Dakota
97.3	25.0	25.3	—	47.1	—	1.4	—	1.4	State
50.1	11.6	2.0	—	36.5	—	1.6	.3	1.3	Local
75.4	19.2	19.3	6.0	.1	30.8	4.9	4.7	.1	Ohio
75.6	19.2	19.4	6.1	—	31.0	4.9	4.8	.1	State
23.7	4.0	—	1.1	13.3	5.3	—	—	—	Local
60.0	15.7	43.4	—	.8	.1	2.0	—	2.0	Oklahoma
59.0	14.4	44.5	—	—	.1	2.1	—	2.1	State
76.5	37.1	25.3	—	13.8	.3	.5	—	.5	Local
54.1	15.6	14.9	7.4	—	16.2	19.7	3.4	16.3	Oregon
54.1	15.6	14.9	7.4	—	16.2	19.7	3.4	16.3	State
—	—	—	—	—	—	—	—	—	Local
58.6	8.8	40.1	2.7	1.7	5.3	6.8	2.8	4.0	Pennsylvania
59.0	8.9	40.6	3.1	1.1	5.2	7.1	3.2	3.9	State
56.1	8.7	36.2	—	5.9	5.3	4.7	.1	4.6	Local
39.1	1.1	36.6	—	—	1.4	.4	—	.4	Rhode Island
37.2	—	37.2	—	—	—	—	—	—	State
61.6	14.1	30.0	—	—	17.5	5.0	—	5.0	Local
19.8	19.8	—	—	—	—	—	—	—	South Carolina
19.8	19.8	—	—	—	—	—	—	—	State
30.1	9.8	20.4	—	—	—	19.0	—	19.0	Local
62.0	14.0	42.7	—	—	5.3	1.2	—	1.2	South Dakota
61.6	14.2	43.7	—	—	3.8	1.3	—	1.3	State
69.8	10.4	23.8	—	—	35.6	—	—	—	Local
68.6	26.3	30.8	—	3.6	7.9	.3	—	.3	Tennessee
65.7	29.0	28.4	—	—	8.3	—	—	—	State
79.6	16.3	39.5	.2	17.2	6.4	1.3	—	1.3	Local
29.0	5.7	17.2	.3	.5	5.3	32.5	31.9	.6	Texas
23.2	4.6	14.0	.3	—	4.2	36.0	36.0	—	State
71.0	13.2	39.7	.2	4.3	13.7	7.2	2.1	5.2	Local
56.0	12.8	42.9	.3	—	—	12.0	8.6	3.5	Utah—State
70.9	20.4	45.3	.4	4.8	—	6.3	—	6.3	Vermont
70.7	20.2	45.2	.3	5.0	—	6.6	—	6.6	State
74.5	24.4	46.6	2.6	1.0	—	.6	—	.6	Local
73.3	19.9	27.2	.1	25.3	.8	4.8	.4	4.4	Virginia
74.0	19.8	24.3	.1	29.8	—	5.6	.4	5.3	State
70.7	20.4	38.5	—	7.6	4.1	1.3	.2	1.1	Local
57.6	10.1	14.9	5.4	.1	27.1	13.5	4.7	8.8	Washington
57.0	9.0	14.2	5.7	.1	28.1	14.0	4.9	9.1	State
67.4	30.4	27.1	—	—	10.0	4.8	1.9	3.0	Local
10.5	8.0	—	.3	.9	1.3	1.6	—	1.6	West Virginia
8.4	6.8	—	.3	—	1.3	1.5	—	1.5	State
51.1	32.0	—	—	19.1	—	3.5	.4	3.1	Local
81.4	31.2	43.6	1.2	5.4	—	1.1	1.0	.1	Wisconsin
81.3	33.0	47.0	1.3	—	—	1.1	1.1	—	State
82.6	16.9	16.1	—	49.3	.2	1.1	—	1.1	Local
81.2	49.9	24.4	—	—	6.8	—	—	—	Wyoming
82.1	50.4	24.8	—	—	6.9	—	—	—	State
24.7	22.8	—	—	1.8	—	—	—	—	Local

GOVERNMENTS—GOVERNMENT FINANCES

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**Table 6. Distribution of State and Local Government Employee-Retirement Systems by Amount of System Receipts and State: Fiscal Year 1991-92**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State area	All systems			Systems with receipts of \$250 million or more			Systems with receipts of less than \$250 million		
	Number of systems	Total receipts	Percent of receipts	Number of systems	Total receipts	Percent of receipts	Number of systems	Total receipts	Percent of receipts
	1	2	3	4	5	6	7	8	9
<b>United States -----</b>	<b>2 307</b>	<b>126 804 511</b>	<b>100.0</b>	<b>91</b>	<b>108 889 170</b>	<b>85.9</b>	<b>2 216</b>	<b>17 915 341</b>	<b>14.1</b>
Alabama-----	16	1 688 333	100.0	2	1 544 351	91.5	14	143 982	8.5
Alaska-----	3	955 061	100.0	2	927 347	97.1	1	27 714	2.9
Arizona-----	6	1 186 870	100.0	1	799 894	67.4	5	386 976	32.6
Arkansas-----	40	668 538	100.0	1	374 023	55.9	39	294 515	44.1
California-----	63	20 430 654	100.0	9	18 197 030	89.1	54	2 233 624	10.9
Colorado-----	128	1 908 938	100.0	1	1 505 371	78.9	127	403 567	21.1
Connecticut-----	70	1 402 143	100.0	2	1 028 802	73.4	68	373 341	26.6
Delaware-----	4	312 953	100.0	1	281 668	90.0	3	31 285	10.0
District of Columbia-----	3	391 690	100.0	1	252 224	64.4	2	139 466	35.6
Florida-----	170	5 043 447	100.0	1	4 331 179	85.9	169	712 268	14.1
Georgia-----	36	2 804 994	100.0	2	2 372 915	84.6	34	432 079	15.4
Hawaii-----	1	727 239	100.0	1	727 239	100.0	—	—	—
Idaho-----	4	269 700	100.0	1	267 457	99.2	3	2 243	.8
Illinois-----	379	6 399 207	100.0	8	5 580 013	87.2	371	819 194	12.8
Indiana-----	87	1 444 470	100.0	2	1 161 613	80.4	85	282 857	19.6
Iowa-----	18	720 259	100.0	1	704 201	97.8	17	16 058	2.2
Kansas-----	12	667 578	100.0	1	599 398	89.8	11	68 180	10.2
Kentucky-----	19	1 414 327	100.0	2	1 109 359	78.4	17	304 968	21.6
Louisiana-----	35	1 242 963	100.0	1	598 023	48.1	34	644 940	51.9
Maine-----	1	388 339	100.0	1	388 339	100.0	—	—	—
Maryland-----	14	2 526 703	100.0	3	1 778 047	70.4	11	748 656	29.6
Massachusetts-----	99	2 515 202	100.0	3	1 583 032	62.9	96	932 170	37.1
Michigan-----	144	3 910 617	100.0	2	2 287 017	58.5	142	1 623 600	41.5
Minnesota-----	203	2 661 789	100.0	3	2 045 043	76.8	200	616 746	23.2
Mississippi-----	3	877 981	100.0	1	865 520	98.6	2	12 461	1.4
Missouri-----	42	1 920 813	100.0	2	1 255 472	65.4	40	665 341	34.6
Montana-----	11	331 475	100.0	—	—	—	11	331 475	100.0
Nebraska-----	17	263 551	100.0	—	—	—	17	263 551	100.0
Nevada-----	3	752 522	100.0	1	749 890	99.7	2	2 632	.3
New Hampshire-----	5	167 628	100.0	—	—	—	5	167 628	100.0
New Jersey-----	13	3 436 863	100.0	3	3 312 961	96.4	10	123 902	3.6
New Mexico-----	5	806 940	100.0	2	801 721	99.4	3	5 219	.6
New York-----	24	15 825 719	100.0	6	15 648 410	98.9	18	177 309	1.1
North Carolina-----	10	2 698 437	100.0	2	2 640 631	97.9	8	57 806	2.1
North Dakota-----	12	160 785	100.0	—	—	—	12	160 785	100.0
Ohio-----	6	7 566 802	100.0	4	7 445 061	98.4	2	121 741	1.6
Oklahoma-----	13	1 179 459	100.0	2	899 817	76.3	11	279 642	23.7
Oregon-----	2	2 152 676	100.0	1	2 119 517	98.5	1	33 159	1.5
Pennsylvania-----	371	5 812 019	100.0	3	5 373 704	92.5	368	438 315	7.5
Rhode Island-----	12	514 193	100.0	1	405 953	78.9	11	108 240	21.1
South Carolina-----	6	1 446 471	100.0	1	1 290 128	89.2	5	156 343	10.8
South Dakota-----	8	249 357	100.0	—	—	—	8	249 357	100.0
Tennessee-----	17	1 787 736	100.0	1	1 372 449	76.8	16	415 287	23.2
Texas-----	56	5 908 722	100.0	3	4 902 325	83.0	53	1 006 397	17.0
Utah-----	4	596 826	100.0	1	506 318	84.8	3	90 508	15.2
Vermont-----	5	142 973	100.0	—	—	—	5	142 973	100.0
Virginia-----	14	2 412 728	100.0	1	1 889 777	78.3	13	522 951	21.7
Washington-----	34	2 494 320	100.0	3	2 288 432	91.7	31	205 888	8.3
West Virginia-----	48	441 659	100.0	—	—	—	48	441 659	100.0
Wisconsin-----	3	4 910 441	100.0	1	4 677 499	95.3	2	232 942	4.7
Wyoming-----	8	263 401	100.0	—	—	—	8	263 401	100.0

**Table 7. Distribution of State and Local Government Employee-Retirement Systems by Amount of System Payments and State: Fiscal Year 1991-92**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State area	All systems			Systems with payments of \$100 million or more			Systems with payments of less than \$100 million		
	Number of systems	Total payments	Percent of payments	Number of systems	Total payments	Percent of payments	Number of systems	Total payments	Percent of payments
	1	2	3	4	5	6	7	8	9
<b>United States -----</b>	<b>2 307</b>	<b>48 385 163</b>	<b>100.0</b>	<b>91</b>	<b>41 308 412</b>	<b>85.4</b>	<b>2 216</b>	<b>7 076 751</b>	<b>14.6</b>
Alabama -----	16	509 552	100.0	2	456 282	89.5	14	53 270	10.5
Alaska -----	3	266 946	100.0	2	258 438	96.8	1	8 508	3.2
Arizona -----	6	512 533	100.0	1	397 484	77.6	5	115 049	22.4
Arkansas -----	40	209 906	100.0	1	117 431	55.9	39	92 475	44.1
California -----	63	7 830 671	100.0	8	6 842 937	87.4	55	987 734	12.6
Colorado -----	128	644 340	100.0	1	482 448	74.9	127	161 892	25.1
Connecticut -----	70	765 470	100.0	2	593 426	77.5	68	172 044	22.5
Delaware -----	4	149 122	100.0	1	135 822	91.1	3	13 300	8.9
District of Columbia -----	3	253 336	100.0	1	157 016	62.0	2	96 320	38.0
Florida -----	170	1 158 182	100.0	1	919 692	79.4	169	238 490	20.6
Georgia -----	36	870 170	100.0	2	699 966	80.4	34	170 204	19.6
Hawaii -----	1	305 259	100.0	1	305 259	100.0	—	—	—
Idaho -----	4	4 427	100.0	—	—	—	4	4 427	100.0
Illinois -----	379	2 468 065	100.0	7	2 013 779	81.6	372	454 286	18.4
Indiana -----	87	551 203	100.0	2	450 198	81.7	85	101 005	18.3
Iowa -----	18	249 902	100.0	1	243 478	97.4	17	6 424	2.6
Kansas -----	12	210 778	100.0	1	187 827	89.1	11	22 951	10.9
Kentucky -----	19	525 803	100.0	2	425 735	81.0	17	100 068	19.0
Louisiana -----	35	935 522	100.0	2	734 716	78.5	33	200 806	21.5
Maine -----	1	214 340	100.0	1	214 340	100.0	—	—	—
Maryland -----	14	890 158	100.0	2	635 830	71.4	12	254 328	28.6
Massachusetts -----	99	1 540 889	100.0	3	979 828	63.6	96	561 061	36.4
Michigan -----	144	2 015 804	100.0	4	1 574 032	78.1	140	441 772	21.9
Minnesota -----	203	816 701	100.0	3	589 561	72.2	200	227 140	27.8
Mississippi -----	3	308 907	100.0	1	301 717	97.7	2	7 190	2.3
Missouri -----	42	582 995	100.0	1	250 895	43.0	41	332 100	57.0
Montana -----	11	149 109	100.0	—	—	—	11	149 109	100.0
Nebraska -----	17	100 941	100.0	—	—	—	17	100 941	100.0
Nevada -----	3	178 149	100.0	1	177 442	99.6	2	707	.4
New Hampshire -----	5	75 106	100.0	—	—	—	5	75 106	100.0
New Jersey -----	13	1 645 827	100.0	3	1 538 734	93.5	10	107 093	6.5
New Mexico -----	5	293 552	100.0	2	291 726	99.4	3	1 826	.6
New York -----	24	6 939 475	100.0	6	6 844 402	98.6	18	95 073	1.4
North Carolina -----	10	852 366	100.0	2	828 335	97.2	8	24 031	2.8
North Dakota -----	12	55 814	100.0	—	—	—	12	55 814	100.0
Ohio -----	6	3 124 551	100.0	4	3 112 680	99.6	2	11 871	.4
Oklahoma -----	13	588 360	100.0	2	479 687	81.5	11	108 673	18.5
Oregon -----	2	604 092	100.0	1	567 864	94.0	1	36 228	6.0
Pennsylvania -----	371	2 254 921	100.0	3	2 052 168	91.0	368	202 753	9.0
Rhode Island -----	12	255 530	100.0	1	201 971	79.0	11	53 559	21.0
South Carolina -----	6	486 801	100.0	1	440 965	90.6	5	45 836	9.4
South Dakota -----	8	65 901	100.0	—	—	—	8	65 901	100.0
Tennessee -----	17	508 531	100.0	1	355 473	69.9	16	153 058	30.1
Texas -----	56	2 150 828	100.0	4	1 854 221	86.2	52	296 607	13.8
Utah -----	4	188 925	100.0	1	159 036	84.2	3	29 889	15.8
Vermont -----	5	48 777	100.0	—	—	—	5	48 777	100.0
Virginia -----	14	863 781	100.0	1	688 075	79.7	13	175 706	20.3
Washington -----	34	872 183	100.0	3	775 850	89.0	31	96 333	11.0
West Virginia -----	48	280 487	100.0	1	171 957	61.3	47	108 530	38.7
Wisconsin -----	3	928 853	100.0	1	799 689	86.1	2	129 164	13.9
Wyoming -----	8	81 322	100.0	—	799 —	86.1	8	81 322	100.0

**Table 8. Distribution of State and Local Government Employee-Retirement Systems by Amount of System Assets and State: Fiscal Year 1991-92**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State area	All systems			Systems with assets of \$1 billion or more			Systems with assets of less than \$1 billion and more than \$500 million			Systems with assets of \$500 million or less		
	Number of systems	Total assets	Percent of assets	Number of systems	Total assets	Percent of assets	Number of systems	Total assets	Percent of assets	Number of systems	Total assets	Percent of assets
	1	2	3	4	5	6	7	8	9	10	11	12
<b>United States -----</b>	<b>2 307</b>	<b>911 962 155</b>	<b>100.0</b>	<b>106</b>	<b>815 309 223</b>	<b>89.4</b>	<b>46</b>	<b>34 943 273</b>	<b>3.8</b>	<b>2 155</b>	<b>61 709 659</b>	<b>6.8</b>
Alabama -----	16	10 740 955	100.0	2	9 797 500	91.2	—	—	—	14	943 455	8.8
Alaska -----	3	5 402 558	100.0	2	5 144 123	95.2	—	—	—	1	258 435	4.8
Arizona -----	6	12 704 208	100.0	2	11 508 801	90.6	1	589 789	4.6	3	605 618	4.8
Arkansas -----	40	4 987 106	100.0	2	4 349 868	87.2	—	—	—	38	637 238	12.8
California -----	63	148 428 398	100.0	10	135 089 682	91.0	10	8 131 402	5.5	43	5 207 314	3.5
Colorado -----	128	13 588 206	100.0	1	10 517 073	77.4	3	2 457 534	18.1	124	613 599	4.5
Connecticut -----	70	10 808 436	100.0	2	7 750 897	71.7	—	—	—	68	3 057 539	28.3
Delaware -----	4	2 051 339	100.0	1	1 906 017	92.9	—	—	—	3	145 322	7.1
District of Columbia -----	3	1 814 043	100.0	—	—	—	2	1 793 194	98.9	1	20 849	1.1
Florida -----	170	30 181 561	100.0	1	25 218 202	83.6	—	—	—	169	4 963 359	16.4
Georgia -----	36	17 907 038	100.0	2	15 217 163	85.0	—	—	—	34	2 689 875	15.0
Hawaii -----	1	4 965 834	100.0	1	4 965 834	100.0	—	—	—	—	—	—
Idaho -----	4	2 673 718	100.0	1	2 665 409	99.7	—	—	—	3	8 309	.3
Illinois -----	379	36 991 838	100.0	7	30 297 478	81.9	3	2 254 437	6.1	369	4 439 923	12.0
Indiana -----	87	8 963 985	100.0	2	7 769 401	86.7	—	—	—	85	1 194 584	13.3
Iowa -----	18	5 873 395	100.0	1	5 760 190	98.1	—	—	—	17	113 205	1.9
Kansas -----	12	4 655 898	100.0	1	4 192 444	90.0	—	—	—	11	463 454	10.0
Kentucky -----	19	8 668 179	100.0	3	8 243 078	95.1	—	—	—	16	425 101	4.9
Louisiana -----	35	11 492 004	100.0	2	7 898 856	68.7	2	1 699 506	14.8	31	1 893 642	16.5
Maine -----	1	2 088 021	100.0	1	2 088 021	100.0	—	—	—	—	—	—
Maryland -----	14	15 900 923	100.0	5	13 021 537	81.9	3	1 957 335	12.3	6	922 051	5.8
Massachusetts -----	99	13 022 838	100.0	3	8 784 702	67.5	1	819 416	6.3	95	3 418 720	26.2
Michigan -----	144	31 203 752	100.0	5	24 244 430	77.7	1	705 837	2.3	138	6 253 485	20.0
Minnesota -----	203	17 084 529	100.0	3	12 839 627	75.2	2	1 763 178	10.3	198	2 481 724	14.5
Mississippi -----	3	5 821 563	100.0	1	5 821 545	100.0	—	—	—	2	18	—
Missouri -----	42	16 656 409	100.0	2	11 731 481	70.4	3	2 174 204	13.1	37	2 750 724	16.5
Montana -----	11	1 916 815	100.0	—	—	—	2	1 741 527	90.9	9	175 288	9.1
Nebraska -----	17	3 880 304	100.0	1	2 750 404	70.9	—	—	—	16	1 129 900	29.1
Nevada -----	3	4 367 417	100.0	1	4 350 217	99.6	—	—	—	2	17 200	.4
New Hampshire -----	5	1 310 759	100.0	—	—	—	—	—	—	5	1 310 759	100.0
New Jersey -----	13	27 172 643	100.0	3	26 347 946	97.0	1	600 974	2.2	9	223 723	.8
New Mexico -----	5	5 028 781	100.0	2	4 990 210	99.2	—	—	—	3	38 571	.8
New York -----	24	118 302 215	100.0	6	117 312 976	99.2	1	960 282	.8	17	28 957	—
North Carolina -----	10	19 399 609	100.0	2	19 057 684	98.2	—	—	—	8	341 925	1.8
North Dakota -----	12	1 088 786	100.0	—	—	—	1	523 826	48.1	11	564 960	51.9
Ohio -----	6	77 481 176	100.0	4	76 761 965	99.1	—	—	—	2	719 211	.9
Oklahoma -----	13	6 769 343	100.0	2	5 231 732	77.3	—	—	—	11	1 537 611	22.7
Oregon -----	2	8 173 345	100.0	1	8 166 085	99.9	—	—	—	1	7 260	.1
Pennsylvania -----	371	35 945 733	100.0	3	33 224 634	92.4	—	—	—	368	2 721 099	7.6
Rhode Island -----	12	2 666 381	100.0	1	2 146 258	80.5	—	—	—	11	520 123	19.5
South Carolina -----	6	16 528 600	100.0	2	16 455 319	99.6	—	—	—	4	73 281	.4
South Dakota -----	8	1 848 002	100.0	1	1 747 386	94.6	—	—	—	7	100 616	5.4
Tennessee -----	17	15 025 380	100.0	1	12 352 151	82.2	1	824 640	5.5	15	1 848 589	12.3
Texas -----	56	50 134 991	100.0	4	44 767 533	89.3	5	3 332 489	6.6	47	2 034 969	4.1
Utah -----	4	4 662 771	100.0	1	4 007 037	85.9	—	—	—	3	655 734	14.1
Vermont -----	5	785 601	100.0	—	—	—	—	—	—	5	785 601	100.0
Virginia -----	14	15 927 377	100.0	1	12 610 664	79.2	2	1 296 163	8.1	11	2 020 550	12.7
Washington -----	34	17 104 317	100.0	3	15 868 341	92.8	1	540 913	3.2	30	695 063	4.0
West Virginia -----	48	2 674 620	100.0	1	2 188 817	81.8	—	—	—	47	485 803	18.2
Wisconsin -----	3	27 285 071	100.0	2	26 508 444	97.2	1	776 627	2.8	—	—	—
Wyoming -----	8	1 805 384	100.0	1	1 640 061	90.8	—	—	—	7	165 323	9.2

## 18 SUMMARY FINANCES

## GOVERNMENTS—GOVERNMENT FINANCES



Table 9. Number and Membership of State and Local Government Employee-Retirement Systems by Membership-Size Group and State: Fiscal Year 1991-92—Con.

[For meaning of abbreviations and symbols, see introductory text]

State and type of government	Systems with a membership of—Con.												
	5,000 to 9,999				1,000 to 4,999				500 to 999				
	Number of systems	Membership			Number of systems	Membership			Number of systems	Membership			
		Total	Active members	Inactive members		Total	Active members	Inactive members		Total	Active members	Inactive members	
	13	14	15	16	17	18	19	20	21	22	23	24	
United States -----	50	352 796	325 203	27 593	170	394 680	376 533	18 147	128	92 004	87 999	4 005	
State-administered systems -----	12	90 606	84 647	5 959	26	63 306	60 044	3 262	10	6 944	6 242	702	
Locally administered systems -----	38	262 190	240 556	21 634	144	331 374	316 489	14 885	118	85 060	81 757	3 303	
Counties -----	13	93 598	85 798	7 800	54	125 077	118 910	6 167	26	19 480	18 917	563	
Municipalities -----	19	126 793	115 817	10 976	76	166 780	160 906	5 874	70	51 021	49 242	1 779	
Townships -----	—	—	—	—	2	2 239	2 033	206	21	13 704	12 746	958	
Special districts -----	3	22 786	20 275	2 511	7	17 676	17 197	479	1	855	852	3	
School districts -----	3	19 013	18 666	347	5	19 602	17 443	2 159	—	—	—	—	
Alabama -----	—	—	—	—	5	15 060	14 932	128	2	1 464	1 464	—	
Alaska -----	—	—	—	—	—	—	—	—	1	508	502	6	
Arizona -----	1	7 268	7 110	158	2	7 843	7 795	48	1	818	660	158	
Arkansas -----	—	—	—	—	1	4 278	4 214	64	—	—	—	—	
California -----	7	58 434	55 456	2 978	18	47 953	44 677	3 276	4	2 930	2 739	191	
Colorado -----	1	6 245	6 190	55	5	9 967	9 857	110	1	949	877	72	
Connecticut -----	1	8 814	7 339	1 475	3	6 123	6 089	34	13	9 403	8 855	548	
Delaware -----	—	—	—	—	1	1 364	1 330	34	—	—	—	—	
District of Columbia -----	2	13 257	13 257	—	—	—	—	—	—	—	—	—	
Florida -----	1	9 153	5 964	3 189	12	22 561	21 240	1 321	9	6 459	6 352	107	
Georgia -----	3	18 596	18 349	247	8	20 831	20 264	567	5	3 616	3 609	7	
Hawaii -----	—	—	—	—	—	—	—	—	—	—	—	—	
Idaho -----	—	—	—	—	—	—	—	—	—	—	—	—	
Illinois -----	3	18 979	15 282	3 697	1	2 310	2 218	92	2	1 806	1 765	41	
Indiana -----	2	12 554	12 078	476	1	1 229	1 175	54	3	2 247	2 244	3	
Iowa -----	—	—	—	—	—	—	—	—	1	516	494	22	
Kansas -----	—	—	—	—	1	1 842	1 842	—	2	1 665	1 662	3	
Kentucky -----	—	—	—	—	1	1 084	948	136	1	807	801	6	
Louisiana -----	2	16 018	14 542	1 476	5	15 314	14 684	630	6	3 959	3 900	59	
Maine -----	—	—	—	—	—	—	—	—	—	—	—	—	
Maryland -----	1	9 636	9 543	93	5	11 368	11 309	59	1	635	629	6	
Massachusetts -----	3	19 459	17 399	2 060	29	57 439	53 501	3 938	27	17 899	16 593	1 306	
Michigan -----	2	10 883	10 568	315	11	23 682	21 530	2 152	15	11 013	10 276	737	
Minnesota -----	1	6 828	6 521	307	5	14 690	12 601	2 089	1	817	795	22	
Mississippi -----	—	—	—	—	—	—	—	—	1	592	550	42	
Missouri -----	4	28 871	26 578	2 293	5	11 471	10 807	664	4	2 580	2 502	78	
Montana -----	—	—	—	—	—	—	—	—	1	603	521	82	
Nebraska -----	—	—	—	—	5	11 931	11 635	296	—	—	—	—	
Nevada -----	—	—	—	—	—	—	—	—	1	729	614	115	
New Hampshire -----	—	—	—	—	2	4 193	4 193	—	—	—	—	—	
New Jersey -----	—	—	—	—	1	2 418	2 387	31	2	1 815	1 800	15	
New Mexico -----	—	—	—	—	1	3 886	3 886	—	—	—	—	—	
New York -----	—	—	—	—	—	—	—	—	—	—	—	—	
North Carolina -----	—	—	—	—	—	—	—	—	1	733	733	—	
North Dakota -----	—	—	—	—	—	—	—	—	—	—	—	—	
Ohio -----	1	6 735	6 735	—	1	1 338	1 323	15	—	—	—	—	
Oklahoma -----	1	9 237	8 998	239	5	11 347	10 929	418	—	—	—	—	
Oregon -----	—	—	—	—	1	1 352	1 345	7	—	—	—	—	
Pennsylvania -----	2	14 907	14 778	129	15	27 993	27 840	153	13	9 745	9 665	80	
Rhode Island -----	1	6 100	6 100	—	1	2 808	2 808	—	—	—	—	—	
South Carolina -----	—	—	—	—	—	—	—	—	—	—	—	—	
South Dakota -----	—	—	—	—	—	—	—	—	1	697	686	11	
Tennessee -----	3	18 063	14 236	3 827	1	2 988	2 916	72	1	817	814	3	
Texas -----	3	17 879	16 814	1 065	8	23 933	23 272	661	3	2 063	2 062	1	
Utah -----	1	5 690	5 690	—	1	1 128	1 128	—	—	—	—	—	
Vermont -----	1	9 138	7 504	1 634	1	3 412	3 163	249	1	830	681	149	
Virginia -----	2	12 141	10 359	1 782	4	12 714	12 054	660	3	2 788	2 653	135	
Washington -----	1	7 911	7 813	98	3	4 893	4 795	98	1	501	501	—	
West Virginia -----	—	—	—	—	—	—	—	—	—	—	—	—	
Wisconsin -----	—	—	—	—	—	—	—	—	—	—	—	—	
Wyoming -----	—	—	—	—	1	1 937	1 846	91	—	—	—	—	

## 20 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**Table 9. Number and Membership of State and Local Government Employee-Retirement Systems by Membership-Size Group and State: Fiscal Year 1991-92—Con.**

[For meaning of abbreviations and symbols, see introductory text]

State and type of government	Systems with a membership of—Con.											
	200 to 499				100 to 199				Less than 100			
	Number of systems	Membership			Number of systems	Membership			Number of systems	Membership		
		Total	Active members	Inactive members		Total	Active members	Inactive members		Total	Active members	Inactive members
	25	26	27	28	29	30	31	32	33	34	35	36
United States -----	175	56 549	54 212	2 337	174	25 320	24 593	727	1 479	36 004	34 918	1 086
State-administered systems -----	23	7 602	6 983	619	10	1 651	1 401	250	28	684	629	55
Locally administered systems -----	152	48 947	47 229	1 718	164	23 669	23 192	477	1 451	35 320	34 289	1 031
Counties -----	22	7 739	7 552	187	11	1 562	1 534	28	21	731	711	20
Municipalities -----	103	31 936	31 053	883	133	19 017	18 709	308	1 277	31 282	30 358	924
Townships -----	26	9 043	8 485	558	16	2 460	2 352	108	95	2 195	2 112	83
Special districts -----	—	—	—	—	4	630	597	33	54	1 112	1 108	4
School districts -----	1	229	139	90	—	—	—	—	4	—	—	—
Alabama -----	3	866	866	—	1	160	160	—	3	146	146	—
Alaska -----	—	—	—	—	—	—	—	—	—	—	—	—
Arizona -----	—	—	—	—	—	—	—	—	—	—	—	—
Arkansas -----	3	941	930	11	1	190	190	—	33	787	758	29
California -----	2	693	682	11	4	630	546	84	16	351	250	101
Colorado -----	1	464	464	—	1	124	124	—	117	1 652	1 590	62
Connecticut -----	5	1 417	1 374	43	12	1 732	1 698	34	34	964	960	4
Delaware -----	1	297	283	14	1	190	178	12	—	—	—	—
District of Columbia -----	—	—	—	—	—	—	—	—	1	64	64	—
Florida -----	20	6 374	6 081	293	21	3 035	2 982	53	106	4 016	3 858	158
Georgia -----	8	2 668	2 650	18	5	764	730	34	4	81	77	4
Hawaii -----	—	—	—	—	—	—	—	—	—	—	—	—
Idaho -----	—	—	—	—	—	—	—	—	3	60	51	9
Illinois -----	5	1 185	1 089	96	24	3 080	3 050	30	335	9 301	9 161	140
Indiana -----	7	2 046	2 011	35	6	817	816	1	66	1 370	1 365	5
Iowa -----	—	—	—	—	1	161	161	—	15	—	—	—
Kansas -----	1	229	139	90	—	—	—	—	7	2	2	—
Kentucky -----	1	225	225	—	1	172	169	3	12	91	91	—
Louisiana -----	—	—	—	—	4	640	640	—	15	334	332	2
Maine -----	—	—	—	—	—	—	—	—	—	—	—	—
Maryland -----	—	—	—	—	—	—	—	—	2	4	4	—
Massachusetts -----	30	10 996	10 416	580	6	1 014	946	68	1	—	—	—
Michigan -----	25	7 572	7 350	222	27	3 926	3 703	223	60	2 688	2 629	59
Minnesota -----	7	2 412	2 241	171	—	—	—	—	186	4 250	3 997	253
Mississippi -----	—	—	—	—	—	—	—	—	1	—	—	—
Missouri -----	2	620	620	—	6	860	815	45	17	1 133	1 095	38
Montana -----	3	1 128	1 076	52	—	—	—	—	5	160	153	7
Nebraska -----	2	884	880	4	1	189	154	35	8	192	174	18
Nevada -----	—	—	—	—	—	—	—	—	1	90	61	29
New Hampshire -----	1	203	203	—	—	—	—	—	—	—	—	—
New Jersey -----	1	366	359	7	—	—	—	—	6	37	37	—
New Mexico -----	—	—	—	—	—	—	—	—	2	148	138	10
New York -----	—	—	—	—	—	—	—	—	17	9	4	5
North Carolina -----	3	1 144	1 035	109	—	—	—	—	3	26	26	—
North Dakota -----	2	502	491	11	2	254	205	49	6	375	371	4
Ohio -----	—	—	—	—	—	—	—	—	—	—	—	—
Oklahoma -----	3	990	948	42	2	235	215	20	—	—	—	—
Oregon -----	—	—	—	—	—	—	—	—	—	—	—	—
Pennsylvania -----	21	7 009	6 800	209	22	3 286	3 263	23	295	5 367	5 249	118
Rhode Island -----	1	216	216	—	6	984	983	1	2	38	38	—
South Carolina -----	1	276	170	106	2	335	333	2	1	2	—	2
South Dakota -----	1	258	208	50	1	157	157	—	4	81	76	5
Tennessee -----	4	1 303	1 303	—	—	—	—	—	6	148	147	1
Texas -----	5	1 379	1 376	3	12	1 774	1 764	10	19	684	682	2
Utah -----	—	—	—	—	—	—	—	—	1	90	90	—
Vermont -----	—	—	—	—	—	—	—	—	1	26	26	—
Virginia -----	2	653	509	144	—	—	—	—	—	—	—	—
Washington -----	—	—	—	—	—	—	—	—	25	178	170	8
West Virginia -----	3	929	918	11	4	503	503	—	39	919	906	13
Wisconsin -----	—	—	—	—	—	—	—	—	—	—	—	—
Wyoming -----	1	304	299	5	1	108	108	—	4	140	140	—



## Retirement Systems by State and Level of Government: Fiscal Year 1991-92

Beneficiaries retired on account of disabilities			Survivors of deceased former members				State and level of government
Number	Monthly payment total (dollars)	Average monthly payment (dollars)	Number	Monthly payment total (dollars)	Average monthly payment (dollars)		
9	10	11	12	13	14		
<b>614 208</b>	<b>280 168 122</b>	<b>456</b>	<b>391 661</b>	<b>185 728 686</b>	<b>474</b>	<b>United States</b>	
<b>184 062</b>	<b>159 959 884</b>	<b>869</b>	<b>243 572</b>	<b>124 548 774</b>	<b>511</b>	<b>State</b>	<b>Local</b>
<b>430 146</b>	<b>120 208 238</b>	<b>279</b>	<b>148 089</b>	<b>61 179 912</b>	<b>413</b>		
777	596 027	767	540	216 161	400	Alabama	
279	191 122	685	20	8 390	420	State	Local
498	404 905	813	520	207 771	400	Local	
454	870 577	1 918	790	518 298	656	Alaska	State
342	613 817	1 795	773	492 798	638	Local	
112	256 760	2 293	17	25 500	1 500	Local	
1 274	4 890 843	3 839	11 782	9 694 845	823	Arizona	State
1 074	4 773 898	4 445	11 146	9 329 481	837	Local	
200	116 945	585	636	365 364	574	Local	
2 199	1 160 468	528	1 416	566 979	400	Arkansas	State
2 062	1 059 275	514	1 135	479 929	423	Local	
137	101 193	739	281	87 050	310	Local	
61 448	75 109 045	1 222	68 751	23 803 146	346	California	State
40 058	39 436 382	984	47 208	6 946 865	147	Local	
21 390	35 672 663	1 668	21 543	16 856 281	782	Local	
5 571	4 991 666	896	2 355	4 028 967	1 711	Colorado	State
4 998	4 648 945	930	1 747	3 772 725	2 160	Local	
573	342 721	598	608	256 242	421	Local	
3 370	3 005 440	892	3 942	2 673 386	678	Connecticut	State
2 348	2 039 567	869	2 523	1 658 111	657	Local	
1 022	965 873	945	1 419	1 015 275	715	Local	
1 607	742 301	462	2 278	603 284	265	Delaware	State
1 449	581 857	402	1 949	495 373	254	Local	
158	160 444	1 015	329	107 911	328	Local	
—	—	—	—	—	—	District of Columbia—Local	State
15 732	5 585 784	355	45 161	7 394 788	164	Florida	
6 796	2 955 713	435	12 327	5 720 313	464	State	
8 936	2 630 071	294	32 834	1 674 475	51	Local	
4 539	3 939 503	868	6 791	3 828 302	564	Georgia	State
3 981	3 127 481	786	6 280	3 518 901	560	Local	
558	812 022	1 455	511	309 401	605	Local	
952	733 317	770	583	83 847	144	Hawaii—State	State
9	9 152	1 017	22	15 581	708	Idaho	
1	517	517	12	4 873	406	State	
8	8 635	1 079	10	10 708	1 071	Local	
7 346	7 669 109	1 044	41 994	14 599 019	348	Illinois	State
4 864	3 766 943	774	26 274	7 891 725	300	Local	
2 482	3 902 166	1 572	15 720	6 707 294	427	Local	
3 041	1 047 254	344	7 970	5 647 398	709	Indiana	State
2 633	620 374	236	6 297	4 456 237	708	Local	
408	426 880	1 046	1 673	1 191 161	712	Local	
62	110 267	1 779	110	78 126	710	Iowa	State
62	110 267	1 779	110	78 126	710	Local	
—	—	—	—	—	—	Local	
105	97 745	931	2 627	680 203	259	Kansas	State
—	—	—	2 284	514 684	225	Local	
105	97 745	931	343	165 519	483	Local	
1 368	1 381 740	1 010	1 191	703 890	591	Kentucky	State
1 068	1 025 024	960	907	579 406	639	Local	
300	356 716	1 189	284	124 484	438	Local	
4 116	4 381 785	1 065	7 099	5 091 549	717	Louisiana	State
3 060	3 656 888	1 195	5 954	4 312 378	724	Local	
1 056	724 897	686	1 145	779 171	680	Local	
1 258	1 250 506	994	3 528	1 569 838	445	Maine—State	State
9 295	753 180	81	405	398 643	984	Maryland	
5 884	—	—	4	6 845	1 711	State	
3 411	753 180	221	401	391 798	977	Local	
13 235	14 065 579	1 063	19 849	12 703 052	640	Massachusetts	State
3 832	3 059 379	798	7 234	5 772 894	798	Local	
9 403	11 006 200	1 170	12 615	6 930 158	549	Local	
344 115	9 414 949	27	14 691	9 963 469	678	Michigan	State
6 940	5 730 529	826	7 927	6 184 845	780	Local	
337 175	3 684 420	11	6 764	3 778 624	559	Local	
2 376	1 656 978	697	10 008	3 875 917	387	Minnesota	State
1 988	1 199 007	603	7 770	2 652 842	341	Local	
388	457 971	1 180	2 238	1 223 075	547	Local	
2 080	1 107 064	532	3 520	1 847 106	525	Mississippi	State
2 080	1 107 064	532	3 520	1 847 106	525	Local	
—	—	—	—	—	—	Local	



# Retirement Systems by State and Level of Government: Fiscal Year 1991-92—Con.

Beneficiaries retired on account of disabilities			Survivors of deceased former members				State and level of government
Number	Monthly payment total (dollars)	Average monthly payment (dollars)	Number	Monthly payment total (dollars)	Average monthly payment (dollars)		
9	10	11	12	13	14		
3 047	2 104 002	691	5 880	1 746 916	297	Missouri	
1 652	844 373	511	3 659	1 063 412	291	State	
1 395	1 259 629	903	2 221	683 504	308	Local	
1 313	707 095	539	654	367 636	562	Montana	
1 306	701 169	537	653	367 156	562	State	
7	5 926	847	1	480	480	Local	
609	469 015	770	758	398 050	525	Nebraska	
250	116 252	465	46	71 214	1 548	State	
359	352 763	983	712	326 836	459	Local	
715	477 582	668	856	1 114 358	1 302	Nevada—State	
—	—	—	—	—	—	New Hampshire	
—	—	—	—	—	—	State	
—	—	—	—	—	—	Local	
2 209	2 508 056	1 135	12 808	10 833 586	846	New Jersey	
2 086	2 397 064	1 149	12 191	10 539 224	865	State	
123	110 992	902	617	294 362	477	Local	
1 137	601 461	529	1 557	867 308	557	New Mexico—State	
29 752	48 784 314	1 640	24 378	10 332 538	424	New York	
1 565	1 186 779	758	3 161	1 506 157	476	State	
28 187	47 597 535	1 689	21 217	8 826 381	416	Local	
8 765	5 679 769	648	9 110	4 180 674	459	North Carolina	
8 682	5 588 590	644	9 100	4 169 643	458	State	
83	91 179	1 099	10	11 031	1 103	Local	
199	95 629	481	693	281 959	407	North Dakota	
149	50 580	339	583	243 515	418	State	
50	45 049	901	110	38 444	349	Local	
20 978	24 424 624	1 164	27 219	17 511 709	643	Ohio	
20 978	24 424 624	1 164	22 872	17 511 709	766	State	
—	—	—	4 347	—	—	Local	
2 257	1 984 583	879	6 713	4 963 240	739	Oklahoma	
2 164	1 940 789	897	6 304	4 847 503	769	State	
93	43 794	471	409	115 737	283	Local	
3 539	2 040 878	577	311	331 467	1 066	Oregon	
3 539	2 040 878	577	—	—	—	State	
—	—	—	311	331 467	1 066	Local	
14 212	7 714 382	543	20 342	6 879 240	338	Pennsylvania	
8 285	4 270 496	515	10 922	3 591 384	329	State	
5 927	3 443 886	581	9 420	3 287 856	349	Local	
196	249 860	1 275	361	224 783	623	Rhode Island	
—	—	—	225	132 257	588	State	
196	249 860	1 275	136	92 526	680	Local	
5 260	3 317 848	631	4 211	2 360 911	561	South Carolina	
5 238	3 302 788	631	4 175	2 345 788	562	State	
22	15 060	685	36	15 123	420	Local	
295	139 795	474	1 494	425 055	285	South Dakota	
263	122 596	466	1 449	411 357	284	State	
32	17 199	537	45	13 698	304	Local	
2 971	1 828 154	615	4 916	2 898 150	590	Tennessee	
2 355	1 200 000	510	3 321	1 600 000	482	State	
616	628 154	1 020	1 595	1 298 150	814	Local	
11 876	18 444 238	1 553	3 737	5 991 631	1 603	Texas	
10 744	17 190 358	1 600	489	3 815 594	7 803	State	
1 132	1 253 880	1 108	3 248	2 176 037	670	Local	
660	413 410	626	—	—	—	Utah—State	
433	237 856	549	455	210 839	463	Vermont	
377	191 910	509	432	199 902	463	State	
56	45 946	820	23	10 937	476	Local	
10 506	6 885 538	655	2 178	761 700	350	Virginia	
8 688	5 671 000	653	1 063	372 000	350	State	
1 818	1 214 538	668	1 115	389 700	350	Local	
1 236	543 122	439	1 655	731 466	442	Washington	
11	9 409	855	22	18 819	855	State	
1 225	533 713	436	1 633	712 647	436	Local	
975	720 972	739	1 705	1 021 057	599	West Virginia	
735	512 106	697	1 386	883 600	638	State	
240	208 866	870	319	137 457	431	Local	
4 724	5 208 278	1 103	2 250	701 702	312	Wisconsin	
4 474	5 017 798	1 122	1 594	498 342	313	State	
250	190 480	762	656	203 360	310	Local	
15	17 382	1 159	17	6 917	407	Wyoming	
—	—	—	—	—	—	State	
15	17 382	1 159	17	6 917	407	Local	

## Table 11. Finances of Individual State and Local Government Employee-Retirement Systems

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments				
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)	
						From state (\$1,000)	From local governments (\$1,000)						
				1	2	3	4	5	6	7	8	9	
												10	11
	<b>ALABAMA</b>												
1	State-Administered Systems: Teachers -----	113 702	113 702	1 056 956	141 523	246 810	—	668 623	306 157	284 868	17 282	4 007	
2	State-Administered Systems: General, Plus Local Nonschool -----	66 431 307	—	487 395 15 069	75 039 1 053	58 739 5 035	54 221 —	299 396 8 981	150 125 6 358	135 236 6 142	11 922 7	2 967 209	
3	Judges -----												
4	County-Administered Systems: Jefferson General -----	3 500	—	31 850	4 853	—	5 175	21 822	6 687	4 648	1 085	954	
5	City-Administered Systems: Birmingham General -----	4 255	4 249	52 590	7 726	—	8 522	36 342 9 926	16 321 6 655	14 543 5 534	863 783	915 338	
6	Montgomery General -----	2 752	1 874	16 352	3 019	—	3 407						
7	Tuscaloosa Police and Fire -----												
8	Fire -----	349	—	5 649	554	—	1 028	4 067	2 713	2 546	23	144	
	Birmingham Police and Fire -----	1 330	—	4 608	1 271	—	1 270	2 067	4 122	3 558	555	9	
	<b>ALASKA</b>												
9	State-Administered Systems: General, Plus Local -----	37 858	—	599 521	77 674	107 155	43 830	370 862	151 426	131 480	11 901	8 045	
10	State-Administered Systems: Teachers -----	11 430	—	327 826	44 061	7 405	55 458	220 902	107 012	98 759	2 641	5 612	
11	City-Administered Systems: Anchorage Police and Fire -----	508	—	27 714	1 170	—	2 878	23 666	8 508	6 828	121	1 559	
	<b>ARIZONA</b>												
12	State-Administered Systems: General, Plus Local -----	152 101	134 751	799 894	67 272	18 417	47 998	666 207	397 484	311 478	36 282	49 724	
13	State-Administered Systems: Public Safety Personnel -----	11 469 818	—	224 618 19 011	30 489 2 098	4 258 605	31 478 4 226	158 393 12 082	56 707 6 116	54 068 5 937	1 956 118	683 61	
14	Elected Officials -----												
15	City-Administered Systems: Phoenix General -----	7 268	7 110	80 763	11 921	—	19 595	49 247	25 902	21 909	1 435 738	2 558 860	
16	Tucson General -----	3 197	3 149	24 184	4 370	—	6 381	13 433	10 535	8 937			
	Other Locally Administered Systems: Salt River Project Agricultural Improvement and Power District -----	4 646	—	38 400	—	—	—	38 400	15 789	13 962	—	1 827	
	<b>ARKANSAS</b>												
18	State-Administered Systems: Teachers -----	75 611	65 568	374 023	30 501	89 591	10 339	243 592	117 431	108 592	3 864	4 975	
19	State-Administered Systems: General, Plus Local Nonschool -----	41 270 4 278 494	39 752 4 214 483	208 004 47 553 11 466	1 633 5 898 44	51 736 12 476 4 433	12 670 —	141 965 29 179 6 989	59 524 17 531 3 839	53 748 16 557 3 623	241 757	5 535 217 216	
20	Highway Employees -----												
21	Police -----												
	<b>CALIFORNIA</b>												
22	State-Administered Systems: General, Plus Local Nonschool -----	688 125	436 289	7 323 454	1 174 155	301 513	134 342	5 713 444	2 977 921	2 729 372	130 070	118 479	
23	State-Administered Systems: Teachers -----	363 477	—	4 948 903	961 262	418 618	987 539	2 581 484 1 252 019	1 908 409 426 452 5 097	1 809 605 324 928 4 730	56 503 80 245 48	42 301 21 279 319	
24	University of California -----	119 696 158	78 100 94	1 557 889 7 275	263 066 615	42 804 761	—	—					
25	Legislators -----												
	County-Administered Systems: Los Angeles General -----	82 011	—	1 741 704	146 422	—	388 623	1 206 659	621 541	566 181	14 070	41 290	
26	Orange General -----	20 558	294 477	43 926	—	93 360	157 191	71 761	57 296	5 680	8 785		
27	San Diego General -----	16 929	14 300	174 075	5 500	—	78 546	90 029	73 953	60 972	1 191	11 790	
28	San Bernardino General -----	13 520	—	168 259	8 373	—	76 100	83 786	71 199	56 448	—	14 751	
29	Alameda General -----	9 846	8 151	148 824	27 314	—	75 951	45 559	62 398	54 471	3 400	4 527	
30	Sacramento General -----	10 901	9 868	129 965	13 036	—	41 936	74 993	50 112	44 722	956	4 434	
31	Contra Costa General -----	8 241	—	127 777	11 140	—	44 807	71 830	52 014	48 149	625	3 240	
32	Ventura General -----	6 972	5 400	126 432	13 490	—	27 119	85 823	34 496	30 038	1 893	2 565	
33	Fresno General -----	7 273	6 568	93 424	5 580	—	18 771	69 073	31 768	28 459	1 726	1 583	
34	Kern General -----	7 422	6 845	88 344	5 816	—	27 791	54 737	38 948	31 093	779	7 076	
35	San Mateo General -----	4 691	—	82 662	8 743	—	26 817	47 102	30 290	29 231	979	80	
36	San Joaquin General -----	4 935	3 852	64 655	4 775	—	16 821	43 059	23 930	21 667	730	1 533	
37	Santa Barbara General -----	3 798	750	70 696	3 641	—	20 146	46 809	19 497	17 800	369	1 328	
38	Marin General -----	2 436	—	53 159	4 079	15 172	33 908	22 519	16 493	363	5 663		
39	Stanislaus General -----	3 627	3 241	40 852	5 741	—	12 221	22 890	15 535	13 835	806	894	
40	Tulare General -----	3 017	2 699	21 337	3 927	—	4 739	12 671	12 152	9 991	1 143	1 018	
41	Sonoma General -----	3 613	3 520	35 174	7 340	—	11 970	15 864	16 301	14 289	1 204	808	
42	Merced General -----	2 526	—	22 958	2 126	—	5 478	15 354	9 628	6 906	434	2 288	
43	San Luis Obispo General -----	2 521	2 395	23 831	4 091	—	6 388	13 352	7 136	5 368	1 468	300	
44	Imperial General -----	1 148	—	10 751	2 164	—	5 335	3 252	4 894	3 923	347	624	
45	Mendocino General -----	1 088	930	10 884	1 884	—	2 831	6 169	5 409	4 614	495	300	
46	Santa Clara Transit -----	1 700	1 624	10 911	—	—	4 475	6 436	1 818	1 755	—	63	

See footnotes at end of table.

## 26 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

# With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92

Cash and investment holdings											Monthly benefit payments			
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (\$1,000)	For persons retired on account of age or length of service				
		Federal securities		^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)								
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)			Number of beneficiaries	Average Monthly payments (\$1,000)							
12	13	14	15	16	17	18	19	20	21	22	23			
6 746 237	756 949	104 935	104 935	104 935	5 884 353	3 433 582	598 657	59 333	25 077 061	30 081	830	1		
3 051 263 94 620	360 428 8 192	51 779 —	51 779 —	51 779 —	2 639 056 86 428	1 468 486 72 807	298 452 7 283	45 931 308 208	13 121 505 511 833	17 765 193	734 2 652	2		
195 290	18 393	34 588	34 588	32 211	142 309	55 010	87 299	55 797	422 937	548	727	4		
374 991 101 332	54 611 3 752	193 453 50 252	193 453 50 252	191 025 50 252	126 927 47 328	79 817 22 797	47 110 24 531	88 129 36 821	1 177 558 478 942	822 701	950 639	5		
33 380	1 510	17 035	17 035	17 035	14 835	—	14 409	95 645	222 011	111	1 698	7		
27 224	499	12 318	12 318	2 551	14 407	14 407	—	20 469	273 982	223	1 110	8		
3 189 347	10 248	867 772	867 772	804 158	2 311 327	803 736	1 125 674	84 245	9 069 209	7 989	1 049	9		
1 868 316	12 498	447 466	447 466	424 620	1 408 352	464 286	690 855	163 457	7 184 693	3 523	1 920	10		
258 435	18 283	53 249	53 249	53 249	186 903	39 739	123 057	508 730	609 046	141	2 318	11		
9 505 932	819 433	3 571 911	3 571 911	3 536 192	5 114 588	1 538 981	2 836 003	62 497	34 827 652	25 772	839	12		
1 595 497 115 394	100 806 2 142	631 864 52 769	631 864 52 769	260 211 23 632	862 827 60 483	148 991 9 006	713 264 51 477	139 114 141 068	4 529 385 491 380	2 314 301	1 605 1 360	13		
509 727 175 493	29 422 11 632	228 749 42 745	228 749 42 745	148 687 42 745	251 556 121 116	58 937 29 720	192 619 64 505	70 133 54 893	1 879 629 750 861	1 838 816	876 825	15		
285 594	16 199	32 038	32 038	32 038	237 357	12 095	148 985	61 471	1 163 461	1 348	763	17		
2 597 519	242 197	668 375	666 445	661 778	1 686 947	321 236	1 242 479	34 354	8 516 514	10 202	761	18		
1 655 180 360 911 102 561	128 754 20 212 3 055	439 728 48 931 20 970	428 533 48 931 20 970	336 031 43 500 17 466	1 086 698 291 768 78 536	415 869 124 752 35 130	670 304 166 781 42 989	40 106 84 364 207 613	4 518 035 1 368 415 157 300	9 459 1 347 165	420 863 705	19		
59 831 829	2 644 759	6 511 009	6 511 009	4 647 156	50 676 061	12 881 902	15 435 429	86 949	218 566 136	198 258	901	22		
32 621 369 11 062 636 69 621	1 674 762 335 613 6 892	11 233 878 1 997 619 13 850	11 233 878 1 997 619 13 850	10 000 000 1 904 344 —	19 712 729 8 729 404 48 879	5 531 717 1 584 983 24 754	10 000 000 6 341 906 24 125	89 748 92 423 440 639	154 808 914 23 935 696 394 206	121 210 16 576 223	1 247 1 341 1 587	23		
11 183 966	1 243 051	2 452 692	2 452 692	2 184 226	7 488 223	1 768 955	3 097 592	136 372	55 290 136	24 835	1 456	26		
1 642 176 994 764 1 105 491 956 210 913 542	63 003 74 227 128 767 56 197 20 852	712 334 151 647 164 581 161 149 160 138	712 334 151 647 164 581 161 149 160 138	45 002 812 143 134 478 738 864 133 810	866 839 768 890 49 286 144 711 732 552	589 566 557 689 58 761 295 397 435 444	79 880 557 689 5 275 637 81 767 97 117	104 051 207 613	4 774 630 2 530 207 5 129 000 4 123 000 4 539 272	3 630 2 861 1 095 2 390 3 634	960 833 29 1 074 996	27 28 29 30 31		
832 390 725 444 621 469 525 820 585 696 492 665	63 076 63 438 88 591 30 059 202 079 10 005	244 606 96 061 36 638 20 009 383 617 97 959	244 606 96 061 36 638 20 009 383 617 97 949	238 159 96 061 35 459 20 009 345 000 73 958	524 708 96 061 496 240 154 136 100 971 —	122 572 148 861 154 752 100 971 215 809 261 714	259 419 234 933 281 598 85 449 97 941 —	101 006 104 051 70 846 124 855 97 831 122 987	3 468 926 2 503 207 2 530 163 2 484 70 846 99 831	2 769 1 446 2 484 2 390 1 956 1 760	1 168 1 194 926 831 831 910	32 33 34 35 36 37		
369 780 313 340 245 855 222 765 199 583 168 839	12 973 14 307 6 487 14 909 35 969 35 597	106 084 50 786 37 462 24 689 20 501 128 231	96 084 50 786 37 462 24 689 20 501 128 231	250 723 41 797 122 399 183 167 143 113 128 231	131 269 50 457 79 507 58 154 46 416 5 011	114 030 92 773 79 507 104 284 68 393 —	97 362 128 629 115 849 73 837 55 240 712	1 240 169 1 374 392 1 115 849 832 572 1 062 777 66 840	1 570 915 1 120 959 1 062 575 466	600 915 839 747 985 595	38 39 40 41 42 43			
152 546 80 460 60 678 70 916	2 633 18 544 9 502 25 459	13 568 8 306 8 306 4 144	13 568 8 306 8 306 —	7 000 — — 41 313	136 345 — — 41 313	131 833 — — 41 313	— 53 151 4 566 —	60 510 70 087 55 770 41 715	466 216 271 272 331 534 139 756	620 352 387 89	657 627 657 731	44 45 46 47		

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments				
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)	
						From state (\$1,000)	From local governments (\$1,000)						
				1	2	3	4	5	6	7	8	9	
												10	11
	<b>CALIFORNIA—Con.</b>												
1	City-Administered Systems:												
2	San Francisco General ---	23 335	19 601	752 408	68 503	—	200 797	483 108	250 422	228 021	3 694	18 707	
3	Los Angeles Fire and Police -----	10 958	—	771 563	42 276	—	337 711	391 576	331 390	313 437	2 401	15 552	
4	Los Angeles General -----	23 399	—	519 459	43 197	—	164 867	311 395	201 079	184 369	7 973	8 737	
5	Los Angeles Water and Power -----	10 995	—	295 557	18 588	—	121 067	155 902	125 723	120 291	3 533	1 899	
6	San Diego General -----	9 805	—	151 335	13 855	—	29 579	107 901	48 266	42 314	1 021	4 931	
7	San Jose Police and Fire -----	1 815	—	84 730	8 820	—	20 626	55 284	16 364	13 984	191	2 189	
8	Sacramento General -----	765	694	37 680	1 765	—	2 985	32 930	21 734	18 960	219	2 555	
9	San Jose General -----	3 798	—	73 963	9 423	—	20 454	44 086	23 449	18 341	633	4 475	
10	Oakland Police and Fire -----	442	—	54 828	2 456	—	30 536	21 836	43 684	43 089	99	496	
11	Fresno General -----	1 911	—	41 544	5 557	—	11 112	24 875	12 262	10 785	606	871	
12	Fresno Police and Fire -----	666	—	42 244	2 281	—	17 788	22 175	14 233	13 387	50	796	
13	Concord General -----	573	—	7 384	1 174	—	2 721	3 489	2 172	2 023	149	—	
14	Oakland General -----	3	—	1 542	6	—	—	1 536	2 514	2 447	—	67	
15	Alameda General -----	—	—	2 834	—	—	2 522	312	3 277	3 269	—	8	
16	Costa Mesa General -----	251	—	12 964	1 364	—	3 352	8 248	2 603	1 958	56	589	
17	Pasadena Fire and Police -----	68	—	15 061	704	—	8 633	5 724	9 885	9 605	—	280	
	San Diego Transit -----	926	926	6 014	—	—	1 802	4 212	2 773	2 555	—	218	
	Other Locally Administered Systems:												
18	Southern California Rapid Transit -----	8 875	8 500	63 977	7 059	—	12 349	44 569	31 192	26 457	1 534	3 201	
19	East Bay Municipal Utility -----	1 616	1 546	35 013	2 486	—	11 507	21 020	15 920	14 529	260	1 131	
20	Alameda-Contra Costa Transit -----	2 142	—	13 159	—	—	5 740	7 419	8 991	8 625	—	366	
	<b>COLORADO</b>												
21	State-Administered Systems: General, Plus Local -----	146 818	90	1 505 371	242 588	177 992	208 979	875 812	482 448	440 756	28 379	13 313	
22	State-Administered Systems: Fire and Police, Local -----	4 661	—	141 276	13 500	1 200	60 700	65 876	53 795	46 532	3 431	3 832	
	County-Administered Systems:												
23	El Paso General -----	1 774	1 750	8 138	2 288	—	2 289	3 561	2 047	1 010	746	291	
24	Adams General -----	1 304	—	7 701	1 974	—	1 996	3 731	2 207	938	757	512	
	City-Administered Systems:												
25	Denver General -----	10 192	8 623	63 100	89	—	25 421	37 590	25 406	22 052	25	3 329	
26	Denver Water Utility -----	1 062	1 032	5 718	12	—	3 236	2 470	2 036	1 554	2	480	
	Other Locally Administered Systems:												
27	Denver School District -----	6 245	—	143 749	12 189	—	23 908	107 652	62 528	59 163	1 901	1 464	
	<b>CONNECTICUT</b>												
28	State-Administered Systems: Teachers -----	46 919	—	550 413	124 926	134 908	—	290 579	286 416	278 077	8 339	—	
29	State-Administered Systems: General, State -----	55 773	53 000	478 389	33 144	250 038	—	195 207	307 010	304 496	2 376	138	
30	General, Local Nonschool -----	8 814	4 748	60 333	7 046	796	22 636	29 855	26 084	24 214	1 180	690	
	City-Administered Systems:												
31	Hartford General -----	2 700	—	52 949	5 557	—	5 021	42 371	16 704	15 581	379	744	
32	Milford General -----	681	—	16 685	1 356	—	3 511	11 818	4 865	4 129	62	674	
33	New Haven Police and Fire -----	788	—	18 606	2 201	—	4 584	11 821	10 109	9 725	9	375	
34	Middletown General -----	—	—	1 359	1 044	—	315	—	2 971	2 499	53	419	
35	New Haven General -----	1 231	1 219	11 850	2 544	—	1 790	7 516	7 428	6 666	349	413	
36	Stamford General -----	962	—	10 850	1 664	—	1 679	7 507	5 198	4 036	373	789	
37	Waterbury General -----	2 192	—	17 766	3 910	—	8 197	5 659	16 241	16 241	—	—	
38	Stamford Fire -----	206	—	3 735	574	—	100	3 061	2 938	2 756	28	154	
39	Stamford Police -----	287	—	7 387	749	—	2 011	4 627	2 912	2 683	53	176	
40	Norwalk General -----	874	844	13 052	649	—	3 309	9 094	2 966	2 520	63	383	
41	Bristol General -----	618	—	4 594	796	—	1 461	2 337	2 433	2 026	—	407	
42	Norwich General -----	764	—	6 685	967	—	2 583	3 135	2 245	1 927	100	218	
43	Bristol Fire -----	93	—	2 637	128	—	740	1 769	1 333	1 064	—	269	
	Town-Administered Systems:												
44	West Hartford General -----	998	695	1 947	1 010	—	937	—	4 793	4 217	43	533	
45	Greenwich General -----	—	—	11 148	1 342	—	3 003	6 803	6 914	5 821	149	944	
46	Fairfield Fire and Police ---	185	54	9 707	444	—	2 628	6 635	2 579	2 488	—	91	
47	East Hartford General -----	627	—	13 823	1 453	—	3 228	9 142	4 936	4 611	—	325	
48	Wallingford General -----	584	—	6 464	1 140	—	2 512	2 812	3 253	2 845	53	355	
49	Hamden General -----	726	—	4 457	187	—	4 270	—	4 095	3 817	—	278	
	<b>DELAWARE</b>												
50	State-Administered Systems: General, Plus Local -----	31 694	—	281 668	18 107	67 063	867	195 631	135 822	123 739	1 444	10 639	
	County-Administered Systems:												
51	New Castle General -----	1 364	1 069	20 106	1 755	—	4 921	13 430	5 811	4 982	41	788	

See footnotes at end of table.

## 28 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments					
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities				Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (\$1,000)	Number of beneficiaries	Average Monthly payments (\$1,000)				
		Federal securities		^Total (\$1,000)	U. S. Treasury (\$1,000)	Corporate bonds (\$1,000)		Corporate stocks (\$1,000)								
		Total	Deposits			Total	Deposits	Total	Deposits							
12	13	14	15	16	17	18	19	20	21	22	23					
4 836 236	307 616	1 030 825	1 030 825	929 194	3 497 795	1 711 840	1 457 321	207 252	20 867 863	10 892	1 400	1	2			
4 093 297	438 587	607 796	605 134	546 402	3 046 914	707 677	1 884 091	373 544	25 442 600	6 392	2 473	1	2			
3 141 303	272 839	911 322	911 322	785 332	1 957 142	535 809	1 306 440	134 249	14 075 000	7 984	1 465	3	4			
1 787 574	162 548	165 655	165 655	—	1 459 371	806 219	653 152	162 581	10 024 228	7 873	1 273					
994 486	147 869	146 593	146 593	115 521	700 024	325 884	292 264	101 426	3 381 222	2 154	1 018	5				
633 440	26 297	180 900	180 900	69 718	426 243	115 198	181 702	349 003	1 349 512	84	2 297	6				
306 316	27 665	46 369	46 369	10 942	232 282	106 065	88 722	400 413	1 820 010	954	1 349	7				
461 088	25 871	91 688	91 688	27 426	343 529	88 015	148 462	121 403	1 764 484	1 048	1 419	8				
261 277	35 570	109 589	109 589	104 442	116 118	42 940	73 178	591 124	3 543 440	882	2 315	9				
231 351	2 480	62 164	62 164	62 164	166 707	30 610	127 094	121 063	895 139	547	1 289	10				
206 938	2 402	56 025	56 025	56 025	148 511	28 426	111 894	310 718	1 115 974	347	2 173	11				
71 690	6 148	13 654	13 654	13 654	51 888	—	—	125 113	168 609	161	1 047	12				
16 146	2 920	836	836	—	12 390	7 735	4 655	5 382 000	189 801	280	625	13				
2 545	1 035	685	474	304	825	309	—	—	292 648	63	3 042	14				
69 923	18 807	14 101	14 101	9 519	37 015	9 491	18 311	278 578	165 250	72	1 998	15				
45 226	5 534	13 613	13 613	11 332	26 079	7 981	18 098	665 088	810 379	151	2 653	16				
34 143	899	5 363	4 865	4 865	27 881	7 374	20 507	36 871	195 484	225	588	17				
440 591	16 599	—	—	—	423 992	166 377	244 368	49 644	2 156 000	1 264	1 266	18				
201 678	17 806	28 798	28 798	4 795	155 074	32 439	108 635	124 801	1 054 909	610	1 640	19				
129 737	38 920	29 824	29 824	27 380	60 993	13 530	47 463	60 568	661 293	590	837	20				
10 483 134	277 259	849 172	819 172	785 233	9 356 703	2 842 333	3 367 621	71 402	34 765 693	29 483	894	21				
783 337	63 666	109 693	109 693	98 587	609 978	112 762	329 146	168 062	3 946 825	2 955	1 336	22				
41 939	4 495	5 860	5 860	4 782	31 584	5 891	10 665	23 641	84 669	225	353	23				
44 896	2 202	13 859	13 859	13 859	28 835	10 318	18 503	34 429	78 139	171	457	24				
503 080	17 622	171 638	171 638	144 224	313 820	45 295	214 753	49 360	1 752 869	3 188	478	25				
66 725	5 825	14 148	14 148	14 148	46 752	6 493	33 473	62 830	150 334	207	683	26				
986 520	187 703	146 077	146 077	—	652 740	497 299	37 638	157 970	5 065 445	3 638	1 321	27				
4 606 378	345 478	760 053	760 053	727 808	3 500 847	953 520	1 229 903	98 177	21 981 067	13 959	1 536	28				
3 112 274	174 275	11 191	—	—	2 926 808	807 017	805 678	55 803	27 756 795	23 162	1 084	29				
480 556	26 000	1 727	—	—	452 829	125 952	117 090	54 522	2 023 856	2 787	610	30				
483 642	24 156	—	—	21 414	459 486	75 916	13 724	57 171	179 127	1 342 555	1 106	898	31			
103 631	6 301	—	—	21 414	17 673	—	—	152 175	344 099	401	858	32				
98 459	6 258	37 030	37 030	37 030	55 171	9 967	39 695	124 948	759 389	471	1 063	33				
117 287	274	24 160	24 160	24 160	92 853	21 920	48 438	—	208 242	161	1 006	34				
75 114	5 326	26 707	26 707	25 978	43 081	7 443	34 085	61 019	567 906	445	919	35				
100 853	—	16 323	16 102	16 102	84 530	18 094	41 036	104 837	336 530	461	730	36				
57 447	—	5 647	5 647	5 647	51 800	4 466	9 753	26 208	1 353 452	1 155	1 172	37				
59 269	—	9 593	9 463	9 463	49 676	10 633	24 116	287 714	183 327	161	1 139	38				
140 004	—	11 330	11 176	11 176	128 674	12 559	28 483	487 819	223 440	190	1 176	39				
58 043	4 091	16 703	16 703	11 137	37 249	7 763	29 486	66 411	213 842	413	496	40				
60 996	1 730	—	—	—	59 266	—	58 076	98 699	168 740	240	649	41				
47 487	15 085	16 952	16 724	16 724	15 450	5 962	9 488	62 156	160 612	204	620	42				
185	94	—	—	91	—	—	89	1 989	88 641	57	1 323	43				
156 068	18 309	22 469	22 469	22 469	115 290	44 136	71 154	156 381	359 002	558	581	44				
171 903	2 519	3 901	3 901	3 901	165 483	—	—	—	485 022	576	706	45				
55 675	4 789	17 770	17 770	17 770	33 116	132	32 984	300 946	218 492	56	1 766	46				
91 472	—	418	418	418	91 054	—	—	145 888	384 384	429	896	47				
130 855	2 954	31 604	31 604	15 802	96 297	7 636	39 286	224 067	209 694	212	925	48				
61 361	7 941	10 933	10 933	10 933	42 487	11 320	28 700	84 519	317 968	343	668	49				
1 906 017	154 569	191 688	191 688	191 688	1 559 760	271 485	375 741	60 138	9 637 898	10 868	788	50				
102 407	9 109	10 118	10 118	5 667	83 180	26 655	52 025	75 078	423 448	469	666	51				

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
				1	2	3	4					11
	<b>DISTRICT OF COLUMBIA</b>											
1	City-Administered Systems: Police and Fire-----	5 915	—	252 224	14 454	—	162 990	74 780	157 016	152 787	28	4 201
2	City-Administered Systems: Teachers -----	7 342	—	133 938	22 415	—	58 471	53 052	93 249	88 435	1 425	3 389
	<b>FLORIDA</b>											
3	State-Administered Systems: General, Plus Local -----	566 144	545 953	4 331 179	20 978	584 087	1 752 024	1 974 090	919 692	909 970	2 668	7 054
4	City-Administered Systems: Miami Police and Fire-----	1 741	—	64 654	7 980	—	8 959	47 715	18 950	17 343	632	975
5	Jacksonville General -----	9 153	—	98 925	11 744	—	37 357	49 824	28 991	26 587	688	1 716
6	Tampa Police and Fire -----	1 270	—	36 039	3 032	—	6 697	26 310	19 029	17 318	206	1 505
7	Jacksonville Fire and Police -----	3 124	1 238	37 453	5 537	—	8 727	23 189	14 499	12 672	53	1 774
8	Hialeah General -----	1 470	—	24 465	335	—	6 670	23 460	8 077	7 934	120	23
9	Miami General -----	1 887	—	26 811	5 067	—	9 824	11 920	17 486	15 916	1 520	50
10	Tampa General -----	2 847	1 825	18 822	—	—	4 827	13 995	10 156	9 086	182	888
11	Clearwater General -----	1 286	—	21 684	2 937	—	3 937	14 810	4 369	3 596	248	525
12	Fort Lauderdale Police and Fire -----	786	763	42 809	1 720	—	8 020	33 069	6 651	5 711	47	893
13	Tallahassee General -----	2 595	—	26 120	4 777	—	7 613	13 730	8 001	6 627	649	725
14	Fort Lauderdale General --	1 469	1 450	22 422	2 172	—	5 651	14 599	7 796	7 027	160	609
15	Coral Gables General -----	764	—	11 608	118	—	3 815	7 675	5 722	5 253	26	443
16	Lakeland General -----	1 790	—	20 034	3 993	—	7 168	8 873	5 341	4 663	317	361
17	St Petersburg General -----	1 774	—	3 831	—	—	3 831	—	4 560	4 178	150	232
18	Orlando Police -----	157	157	10 259	388	—	3 554	6 317	3 156	2 841	25	290
19	Hollywood General -----	780	—	8 157	974	—	1 372	5 811	2 574	2 543	31	—
20	Palm Beach General -----	363	359	4 966	919	—	2 260	1 787	2 057	1 817	68	172
21	Orlando Fire -----	128	128	8 533	672	—	2 602	5 259	2 631	2 392	—	239
22	St Petersburg Police -----	531	—	11 629	1 040	—	5 989	4 600	5 744	5 578	—	166
23	Fort Pierce General -----	851	851	8 848	1 790	—	2 186	4 872	2 942	2 043	511	388
24	Pensacola General -----	313	—	4 110	476	—	1 545	2 089	3 842	3 576	52	214
25	West Palm Beach General -----	968	960	7 734	1 353	—	2 580	3 801	2 446	2 007	140	299
26	Gainesville General -----	1 308	1 164	7 646	1 212	—	1 640	4 794	2 722	2 372	—	350
27	Hollywood Police -----	289	274	7 563	872	—	2 809	3 882	1 985	1 616	80	289
28	Hollywood Fire -----	182	182	4 986	501	—	1 593	2 892	1 107	962	15	130
29	Ocala General -----	29	—	5 775	268	—	1 600	3 907	338	—	33	305
	<b>GEORGIA</b>											
30	State-Administered Systems: Teachers -----	164 624	—	1 725 416	235 949	329 280	133 842	1 026 345	494 449	424 693	52 042	17 714
31	State-Administered Systems: General -----	87 602	—	647 499	55 444	244 039	—	348 016	205 517	190 518	7 561	7 438
32	Public School Employees -----	29 598	—	36 400	1 020	9 851	—	25 529	16 976	15 877	331	768
33	Fire -----	6 158	—	22 701	1 106	8 457	—	13 138	7 383	6 447	124	812
34	Peace Officers -----	4 106	—	20 213	590	1 907	7 626	10 090	7 887	7 268	73	546
	County-Administered Systems:											
35	Dekalb General -----	5 027	4 969	46 749	3 508	—	14 966	28 275	10 442	8 328	827	1 287
36	Fulton Employees (New) --	3 676	—	46 930	10 531	—	18 252	18 147	15 042	12 896	1 876	270
37	Fulton General -----	811	—	12 775	1 240	—	3 264	8 271	5 639	5 407	178	54
38	Fulton Public Safety -----	495	—	9 713	1 172	—	5 317	3 224	746	643	82	21
	City-Administered Systems:											
39	Atlanta General -----	7 411	—	93 304	9 725	—	48 190	35 389	52 562	48 881	2 743	938
40	Atlanta Police -----	1 528	—	24 929	1 872	—	10 979	12 078	7 112	6 560	217	335
41	Atlanta Fire -----	940	—	19 860	1 216	—	8 524	10 120	7 983	7 505	78	400
42	Columbus General -----	2 543	2 542	10 591	—	—	2 303	8 288	3 673	3 356	—	317
43	Savannah General -----	2 015	1 975	14 129	1 290	—	1 950	10 889	3 129	2 494	334	301
44	Albany General -----	1 124	1 039	7 749	—	—	2 100	5 649	3 105	2 560	—	545
45	Macon Fire and Police -----	610	—	8 528	—	—	2 318	6 210	1 548	1 359	14	175
46	Augusta General -----	337	—	3 561	491	—	—	3 070	1 358	1 068	170	120
	Other Locally Administered Systems:											
47	Fulton County School District -----	4 650	—	15 912	1 637	—	8 146	6 129	13 443	12 951	229	263
	<b>HAWAII</b>											
48	State-Administered Systems: General, Plus Local -----	57 401	50 932	727 239	65 947	77 194	43 233	540 865	305 259	249 240	34 954	21 065
	<b>IDAHO</b>											
49	State-Administered Systems: General, Plus Local -----	52 170	—	267 457	65 424	112 221	—	89 812	3 261	—	826	2 435

See footnotes at end of table.

## 30 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

# With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.

Cash and investment holdings											Monthly benefit payments					
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities				Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	Number of beneficiaries	Average Monthly payments (dollars)				
		Federal securities		^Total (\$1,000)	U. S. Treasury (\$1,000)	Corporate bonds (\$1,000)		Corporate stocks (\$1,000)								
		Total (\$1,000)	U. S. Treasury (\$1,000)			Total (\$1,000)	Corporate bonds (\$1,000)	Total (\$1,000)	Corporate stocks (\$1,000)							
12	13	14	15	16	17	18	19	20	21	22	23					
992 487	—	—	—	—	992 487	—	—	167 792	2 460 583	6 506	378	1				
800 707	—	—	—	—	800 707	—	—	109 058	1 611 353	4 013	402	2				
21 920 312	731 578	5 783 014	5 783 014	2 485 124	15 405 720	3 784 849	11 002 737	38 719	77 322 919	100 618	682	3				
431 430	26 297	126 391	126 391	126 391	278 742	54 788	217 320	247 806	1 389 144	751	1 515	4				
471 232	116 189	122 042	122 042	109 133	233 001	112 905	120 096	51 484	2 215 589	2 067	854	5				
306 780	51 309	49 420	48 420	46 729	206 051	37 656	152 889	241 559	1 443 150	627	1 429	6				
320 781	25 597	105 351	105 351	101 861	189 833	70 736	119 097	102 683	1 056 014	580	1 383	7				
361 475	52 506	89 527	89 527	89 527	219 442	9 735	245 901	374 235	374 235	308	1 009	8				
217 489	117	58 400	58 400	58 400	158 972	32 991	85 184	115 256	872 381	1 551	537	9				
210 344	19 257	58 361	58 361	58 361	132 726	7 742	114 370	73 883	757 206	1 050	477	10				
139 706	19 508	—	—	—	120 198	—	65 448	108 636	318 351	175	950	11				
135 473	4 666	44 454	44 454	36 722	86 353	13 164	73 189	172 358	475 920	374	1 093	12				
213 056	3 607	—	—	—	209 449	—	49 716	82 103	477 607	342	1 213	13				
110 722	13 418	9 204	9 204	9 204	88 100	23 847	58 942	75 372	603 102	624	856	14				
92 701	43	19 931	19 931	19 931	72 727	—	28 174	121 336	443 293	271	1 249	15				
124 973	15 067	14 113	14 113	7 453	95 793	54 701	41 092	69 817	184 854	336	532	16				
89 016	3 788	18 900	18 900	18 880	66 328	29 257	37 071	50 178	320 613	881	302	17				
83 313	5 627	27 212	27 212	21 927	50 474	14 083	27 715	530 656	247 481	109	1 535	18				
67 444	—	44 684	44 684	44 684	22 760	22 760	—	86 467	235 076	245	737	19				
44 662	6 228	15 925	15 925	15 602	22 509	8 331	14 178	123 036	159 702	122	1 096	20				
69 118	7 059	21 203	21 203	16 819	40 856	11 453	22 210	539 984	205 521	98	1 533	21				
68 411	6 122	8 933	8 933	8 933	53 356	22 561	30 795	128 834	464 267	224	1 637	22				
58 845	4 458	18 045	18 045	18 045	36 342	8 064	28 248	69 148	170 266	179	837	23				
18 168	20	2 429	2 429	2 429	15 719	—	—	58 045	296 783	229	821	24				
54 678	3 783	26 903	26 903	26 903	23 992	—	23 992	56 486	181 632	263	577	25				
54 663	4 195	—	—	—	50 468	11 888	38 580	41 791	197 664	212	847	26				
50 309	1 851	16 222	16 222	16 222	32 236	18 720	13 516	174 080	178 191	57	2 094	27				
38 219	10 809	19 142	19 142	—	8 268	2 454	5 814	209 995	80 167	40	1 382	28				
38 909	—	—	—	—	38 909	—	—	1 341 690	99 764	147	1 622	29				
11 337 281	269 190	4 014 187	4 014 187	4 014 187	7 053 904	1 640 408	5 401 555	68 868	35 373 649	25 266	1 278	30				
3 879 882	100 230	1 375 351	1 375 351	1 375 351	2 404 301	564 804	1 833 405	44 290	15 595 424	11 438	1 081	31				
266 357	6 892	94 574	94 574	94 574	164 891	38 838	126 053	8 999	1 336 939	8 423	144	32				
158 515	7 648	66 076	66 076	66 076	84 791	12 802	71 204	25 741	549 812	1 131	432	33				
137 175	5 668	47 762	47 762	31 905	83 745	37 432	46 313	33 408	614 725	1 097	453	34				
335 952	24 114	107 503	107 503	106 702	204 335	35 461	167 934	66 830	717 704	876	1 655	35				
295 905	5 245	195 668	195 668	195 668	94 992	—	82 992	80 496	461 691	357	1 154	36				
81 222	573	68 237	68 237	7 562	12 412	5 564	—	100 150	450 504	404	614	37				
45 067	4 371	34 276	34 276	2 862	6 420	3 336	—	91 044	57 501	25	1 550	38				
393 477	5 570	348 431	348 431	348 431	39 476	—	39 476	53 094	3 270 486	4 987	564	39				
151 363	5 862	—	—	145 501	130 325	15 176	99 060	761 401	617	1 234	40					
124 073	2 595	108 789	108 789	108 789	12 689	—	12 689	131 993	802 500	590	1 360	41				
63 922	3 014	18 300	18 300	18 300	42 608	13 688	27 920	25 136	289 471	569	464	42				
73 649	2 930	18 477	18 477	18 477	52 242	12 045	40 197	36 550	219 908	288	519	43				
44 082	6	12 782	12 782	12 782	31 294	1 722	29 572	39 219	245 625	314	729	44				
49 765	4 162	7 207	7 207	7 207	38 396	13 804	24 592	81 582	108 967	116	663	45				
40 095	6 008	9 345	9 345	9 031	24 742	16 268	5 270	118 976	97 756	132	456	46				
77 678	4 875	72 803	72 803	72 803	—	—	—	16 705	1 079 662	1 333	810	47				
4 567 517	389 275	663 862	663 862	265 545	3 514 380	557 609	1 251 204	79 572	20 802 359	20 244	987	48				
1 908 517	97 880	756 892	756 892	—	1 053 745	—	—	36 583	13 930 625	18 856	739	49				

GOVERNMENTS—GOVERNMENT FINANCES

MEMBERSHIP AND BENEFITS 31

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
		1	2	3	4	5	6	7	8	9	10	11
	<b>ILLINOIS</b>											
1	State-Administered Systems: Teachers -----	142 503	—	1 766 010	350 909	238 175	34 201	1 142 725	697 786	641 600	19 303	36 883
2	State-Administered Systems: General, Municipal -----	131 347	124 953	772 290	114 514	—	294 130	363 646	263 752	222 191	17 611	23 950
3	University Employees -----	86 806	—	641 379	153 612	125 453	—	362 314	269 623	237 382	24 654	7 587
4	General, State -----	98 622	70 710	596 359	141 863	98 533	—	355 963	299 465	266 652	16 858	15 955
5	Judges -----	869	—	37 811	7 372	10 052	—	20 387	24 173	22 996	280	897
6	General Assembly -----	267	—	7 558	1 376	2 071	—	4 111	5 081	4 658	130	293
	County-Administered Systems:											
7	Cook General -----	937	—	4 378	2 229	—	2 149	—	3 262	2 677	292	293
8	Cook Forest Preserve -----	25 504	—	333 936	73 653	—	91 580	168 703	86 580	65 861	14 433	6 286
	City-Administered Systems:											
9	Chicago General -----	41 341	—	802 951	60 247	—	124 300	618 404	168 775	146 475	14 241	8 059
10	Chicago Police -----	12 513	—	261 617	44 900	—	77 369	139 348	142 589	137 355	3 737	1 497
11	Chicago Laborers -----	6 271	—	93 166	12 530	—	15 277	65 359	31 752	28 966	1 833	953
12	Chicago Fire -----	5 323	—	83 408	18 979	—	35 732	28 697	81 407	74 570	1 145	5 692
13	Rockford Police -----	258	—	7 149	780	—	1 289	5 080	2 744	2 672	11	61
14	Rockford Fire -----	253	—	8 081	723	—	1 949	5 409	2 804	2 765	1	38
	Peoria Fire -----	202	62	5 933	662	—	1 022	4 249	2 481	2 471	5	5
15	Peoria Police -----	205	—	7 692	736	—	1 520	5 436	2 547	2 282	64	201
16	Springfield Fire -----	198	—	5 259	590	—	1 500	3 169	1 953	1 861	18	74
17	Elgin Fire -----	104	—	2 639	296	—	461	1 882	954	943	9	2
18	Skokie Fire -----	111	—	3 762	377	—	1 040	2 345	1 731	1 692	36	3
19	Elgin Police -----	114	—	2 738	389	—	330	2 019	841	794	42	5
20	Aurora Police -----	192	103	5 917	650	—	1 755	3 512	1 495	1 283	48	164
	Other Locally Administered Systems:											
22	Chicago School District Teachers -----	30 475	—	405 471	83 950	—	67 785	253 736	171 789	164 662	7 127	—
23	Chicago Transit Authority -----	17 015	—	141 762	12 236	—	30 385	99 141	64 614	56 539	1 217	6 858
24	Chicago Sanitary District -----	2 310	—	70 986	10 180	—	17 306	43 500	26 692	23 620	723	2 349
25	Chicago Park District -----	7 385	—	52 390	10 584	—	9 484	32 322	27 834	23 608	2 048	2 178
	<b>INDIANA</b>											
26	State-Administered Systems: Public Employees -----	136 034	136 034	666 570	78 111	87 435	90 076	410 948	169 501	144 214	21 230	4 057
27	State-Administered Systems: Teachers -----	86 450	66 450	495 043	71 174	206 626	—	217 243	280 697	273 069	4 359	3 269
28	Police and Firefighters -----	6 277	6 039	81 554	9 572	—	33 310	38 672	2 022	954	801	267
29	State Police -----	1 229	—	17 221	1 937	5 686	—	9 598	9 938	9 906	32	—
	City-Administered Systems: Indianapolis Law Enforcement -----	430	—	7 338	677	—	1 141	5 520	808	750	58	—
	<b>IOWA</b>											
31	State-Administered Systems: Iowa, State Plus Local -----	156 778	134 485	704 201	112 713	38 886	130 183	422 419	243 478	200 972	24 223	18 283
32	State-Administered Systems: Peace Officers -----	516	—	11 735	1 127	3 340	—	7 268	4 318	3 959	—	359
	<b>KANSAS</b>											
33	State-Administered Systems: General, Plus Local -----	120 570	109 615	599 398	115 408	78 284	13 263	392 443	187 827	150 809	19 266	17 752
34	City-Administered Systems: Wichita General -----	1 842	1 842	28 833	2 346	—	5 352	21 135	9 161	8 077	359	725
35	Wichita Police and Fire -----	810	—	23 853	2 022	—	5 592	16 239	9 004	8 002	170	832
	Other Locally Administered Systems: Kansas City Board of Utilities -----	855	852	14 619	1 867	—	2 280	10 472	4 043	3 505	141	397
	<b>KENTUCKY</b>											
37	State-Administered Systems: Teachers -----	55 198	—	816 053	168 372	275 440	—	372 241	305 544	293 920	6 516	5 108
38	State-Administered Systems: General, Plus Local -----	60 138	46 284	293 306	57 770	87 107	—	148 429	120 191	110 034	6 452	3 705
39	County Employees -----	74 229	54 892	246 592	58 554	—	88 841	99 197	74 423	64 993	5 821	3 609
40	State Police -----	1 084	948	18 148	2 511	6 193	—	9 444	9 603	9 373	35	195
41	Judicial -----	225	225	7 868	720	1 363	—	5 785	4 035	3 869	21	145
	City-Administered Systems: Lexington-Fayette Police and Fire -----	807	—	20 260	2 594	—	4 256	13 410	7 186	6 931	46	209

See footnotes at end of table.

## 32 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments							
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	For persons retired on account of age or length of service								
		Federal securities		^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (dollars)								
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)															
12	13	14	15	16	17	18	19	20	21	22	23							
9 704 385	266 645	1 173 597	1 173 597	602 559	8 264 143	2 905 520	3 611 493	68 100	51 824 000	41 590	1 160	1						
4 855 052	389 654	512 725	512 371	510 537	3 952 673	939 673	1 820 096	36 964	17 341 540	43 280	362	2						
3 886 174	378 350	60 522	60 522	5 657	3 447 302	1 220 571	1 785 722	44 768	19 641 008	15 477	1 119	3						
3 269 558	372 653	207 806	207 806	207 806	2 689 099	1 045 218	1 248 464	33 152	21 528 175	28 501	630	4						
187 539	24 409	11 702	11 702	11 702	151 428	58 858	70 303	215 810	1 957 641	371	4 083	5						
37 708	5 131	2 337	2 337	2 337	30 240	11 754	14 039	141 228	388 184	204	1 496	6						
60 691	9 322	16 962	16 962	16 962	34 407	—	14 767	64 772	228 070	186	898	7						
4 007 832	2 151 768	645 776	645 776	645 776	1 210 288	352 831	542 636	157 145	5 256 890	5 633	772	8						
2 211 446	446 808	421 764	421 764	371 196	1 342 874	373 015	664 231	53 493	12 206 215	9 436	1 148	9						
1 568 094	88 179	165 968	165 968	49 336	1 313 947	574 210	548 040	125 317	11 604 671	5 033	1 815	10						
639 880	81 861	221 994	221 994	181 446	336 025	104 164	217 381	102 038	2 413 849	2 494	823	11						
520 838	49 700	121 356	121 356	—	349 782	82 979	236 906	97 847	6 001 956	2 226	1 782	12						
63 280	2 459	60 816	60 816	18 331	5	—	—	245 271	226 241	114	1 559	13						
60 055	2 300	57 744	57 744	9 716	11	—	—	237 372	234 505	112	1 671	14						
52 463	4 229	48 234	48 234	9 951	—	—	—	259 718	205 902	91	1 828	15						
51 650	3 687	47 963	47 963	41 172	—	—	—	251 951	196 234	85	1 450	16						
40 388	1 213	39 175	39 175	39 175	—	—	—	203 980	155 515	75	1 372	17						
19 717	982	18 735	18 735	18 545	—	—	—	189 587	78 408	42	1 545	18						
31 450	4 351	20 549	20 549	20 549	6 550	—	—	283 333	141 019	56	1 692	19						
21 506	695	20 811	20 811	20 559	—	—	—	188 649	68 201	36	1 484	20						
35 797	905	34 892	34 892	34 892	—	—	—	186 443	109 827	50	1 457	21						
441 139	441 139	—	—	—	—	—	—	14 475	13 216 533	11 500	1 149	22						
944 936	28 277	160 878	160 878	133 451	755 781	100 885	532 283	55 535	3 966 696	4 107	888	23						
463 242	21 196	137 635	137 635	125 210	304 411	171 722	132 689	200 538	1 944 806	1 143	1 427	24						
342 416	8 849	148 324	148 324	143 070	185 243	59 131	86 237	46 366	1 900 265	1 779	888	25						
3 983 089	656 089	2 106 000	2 106 000	1 383 000	1 221 000	1 221 000	—	29 280	10 317 105	34 375	276	26						
2 354 614	5 066	1 281 558	1 281 558	572 860	1 067 990	1 065 396	—	27 237	24 243 623	27 500	735	27						
417 049	7	173 435	172 517	162 548	243 607	225 598	81 545	66 441	834 000	1 959	1 113	28						
186 796	94 187	91 491	91 491	91 491	1 118	1 118	—	151 990	834 000	834 000	810	810	29					
65 798	3 386	29 640	29 640	24 935	32 772	31 494	—	153 019	62 531	109	473	30						
5 760 190	84 668	—	—	—	5 675 522	2 122 987	1 284 860	36 741	16 368 703	51 436	318	31						
86 112	2 403	13 062	12 562	12 002	70 647	35 364	35 283	166 884	379 310	146	1 539	32						
3 741 427	51 768	547 774	547 774	96 757	3 141 885	814 950	1 467 880	31 031	13 832 232	36 016	370	33						
199 667	309	37 670	37 670	35 788	161 688	24 321	104 028	108 397	689 398	656	937	34						
172 887	24 963	70 192	70 192	59 959	77 732	8 892	68 840	213 441	684 786	481	1 139	35						
72 190	12 014	3 986	3 986	56 190	8 338	45 652	84 433	292 101	280	878	36							
4 615 507	591 820	1 751 061	1 751 061	1 658 990	2 272 626	833 790	1 285 896	83 617	21 120 926	19 222	1 019	37						
2 050 810	328 459	—	—	—	1 722 351	444 637	977 608	34 102	9 215 894	16 820	548	38						
1 484 690	177 668	—	—	—	1 307 022	230 553	888 064	20 001	5 625 931	13 208	426	39						
157 848	23 168	—	—	—	134 680	36 511	74 161	145 616	773 244	435	1 778	40						
88 361	762	68 053	68 053	68 053	19 546	749	18 797	392 716	339 611	110	2 420	41						
112 678	365	37 612	37 612	23 696	74 701	36 574	38 127	139 626	609 424	141	1 802	42						

**GOVERNMENTS—GOVERNMENT FINANCES**

**MEMBERSHIP AND BENEFITS 33**

Table 11. Finances of Individual State and Local Government Employee-Retirement Systems

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State and system		Members covered by social security	Receipts					Payments					
			Membership	Total (\$1,000)	Employee contributions (\$1,000)		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)		
					From state (\$1,000)	From local governments (\$1,000)							
1	2	3	4	5	6	7	8	9	10	11			
LOUISIANA													
1	State-Administered Systems: Teachers -----	144 092	-	172 460	172 460	-	-	455 140	426 516	17 376	11 248		
2	State-Administered Systems: General, State Employees -----	88 661	-	598 023	109 370	211 093	-	277 560	279 576	248 353	23 821	7 402	
3	School Employees, Nonteachers -----	16 671	-	107 974	13 700	7 811	3 419	13 262	81 012	40 189	35 088	2 847	2 254
4	Municipal Police -----	4 656	-	77 319	7 811	3 419	20 253	45 836	27 605	25 241	1 127	1 237	
5	General, Municipal Employees -----	7 401	-	47 829	10 255	8 929	-	28 645	18 900	15 591	2 803	506	
6	Sheriffs -----	8 617	-	50 531	10 241	4 569	11 982	23 739	16 361	12 860	3 032	469	
7	District Attorneys -----	521	-	7 909	1 222	1 649	-	5 038	1 849	1 493	264	92	
8	Assessors -----	665	-	8 183	1 123	-	3 223	3 837	3 884	3 711	39	134	
9	City-Administered Systems: Baton Rouge General -----	3 564	3 973	50 151	7 075	-	11 350	31 726	22 480	20 253	1 185	1 042	
10	New Orleans General -----	4 023	3 973	25 616	2 622	-	9 096	13 898	14 610	12 954	885	771	
11	Shreveport General -----	1 485	-	12 495	2 478	-	2 533	7 484	6 600	5 021	1 190	389	
12	New Orleans Fire -----	721	-	26 205	1 001	-	17 046	8 158	16 030	15 181	76	773	
13	New Orleans Sewerage and Water -----	1 586	1 578	11 681	1 001	-	4 524	6 156	4 461	4 271	190	-	
MAINE													
14	State-Administered Systems: General, Plus Local -----	49 899	-	388 339	78 479	172 090	-	137 770	214 340	201 825	12 515	-	
MARYLAND													
15	State-Administered Systems: Teachers (Old) -----	22 909	-	1 052 578	69 493	302 488	-	680 597	413 489	383 857	29 632	-	
16	State-Administered Systems: General, Plus Local (Old) -----	17 797	-	470 295	33 180	112 773	-	324 342	222 341	204 592	17 749	-	
17	General, Plus Local (New) -----	-	-	255 174	899	86 067	24 605	143 603	22 640	21 002	1 638	-	
18	Teachers (New) -----	80 327	-	224 810	612	104 146	-	120 052	12 266	11 736	530	-	
19	State Police -----	45 481	-	70 477	4 857	17 003	-	48 617	17 283	17 053	230	-	
20	County-Administered Systems: Baltimore General -----	9 636	7 000	99 922	15 576	-	16 126	68 220	49 471	36 634	12 396	441	
21	Prince Georges Police -----	1 151	-	39 450	2 199	-	5 671	31 580	14 804	13 534	70	1 200	
22	Prince Georges Park Commission -----	1 835	1 628	26 941	2 394	-	8 577	15 970	5 945	4 330	164	1 451	
23	Prince Georges Fire -----	635	629	18 320	222	-	3 831	14 267	8 077	7 377	-	700	
24	City-Administered Systems: Baltimore Fire and Police -----	4 581	-	136 626	11 082	-	18 544	107 000	56 458	52 275	453	3 730	
25	Baltimore General -----	12 601	-	79 577	881	-	11 778	66 918	40 778	37 108	978	2 692	
26	Other Locally Administered Systems: Washington Suburban Sanitary Commission -----	2 155	2 155	38 087	3 343	-	12 192	22 552	13 223	11 872	389	962	
MASSACHUSETTS													
27	State-Administered Systems: Teachers -----	77 038	-	563 619	150 448	310 909	-	102 262	375 724	310 909	63 687	1 128	
28	State-Administered Systems: General, State -----	96 686	-	728 999	191 238	378 135	14 400	145 226	435 743	378 135	57 608	-	
29	Port Authority -----	1 106	-	13 152	2 651	2 911	-	7 590	2 500	2 011	259	230	
30	Turnpike Authority -----	1 310	-	12 418	2 871	2 325	-	7 222	4 398	4 128	-	270	
31	County-Administered Systems: Middlesex General -----	7 662	-	57 174	12 081	-	30 137	14 956	27 941	25 073	2 228	640	
32	Worcester General -----	5 271	-	28 773	6 801	-	11 477	10 495	16 202	14 728	1 209	265	
33	Norfolk General -----	4 036	-	27 650	7 230	-	12 081	8 339	16 028	14 748	812	468	
34	Barnstable General -----	3 989	-	23 251	6 824	-	10 032	6 395	11 641	9 729	1 480	432	
35	Bristol General -----	3 441	-	16 866	4 609	-	6 060	6 197	10 756	9 616	784	356	
36	Essex General -----	2 766	-	15 456	3 701	-	7 302	4 453	11 835	10 301	1 011	523	
37	Hampden General -----	2 919	-	17 213	3 857	-	8 843	4 513	10 450	9 322	770	358	
38	City-Administered Systems: Boston General -----	28 627	-	290 414	51 709	-	141 960	96 745	168 361	146 265	17 567	4 529	
39	Cambridge General -----	2 750	-	28 968	5 742	-	14 955	8 271	17 351	15 600	1 470	281	
40	Newton General -----	1 597	-	21 198	2 726	-	8 123	10 349	13 293	12 224	466	603	
41	Springfield General -----	4 132	-	31 384	5 777	-	15 248	10 359	21 069	19 530	1 347	192	
42	Quincy General -----	2 158	-	23 020	3 922	-	12 567	6 531	14 546	13 624	758	164	
43	Lynn General -----	1 675	-	12 734	2 592	-	10 142	-	14 297	13 833	263	201	
44	Brockton General -----	1 365	-	15 203	2 330	-	8 885	3 988	12 741	11 250	905	586	
45	Somerville General -----	1 109	-	21 055	2 113	-	10 881	8 061	8 674	8 443	-	231	
46	New Bedford General -----	2 369	-	22 114	2 910	-	13 360	5 844	14 536	13 836	540	160	
47	Holyoke General -----	2 086	-	4 518	2 043	-	711	1 764	7 278	7 084	-	194	
48	Lowell General -----	1 550	-	11 257	10 279	-	978	-	10 622	10 307	315	-	
49	Waltham General -----	924	-	14 638	1 756	-	8 003	4 879	8 018	6 644	1 160	214	
50	Lawrence General -----	1 313	-	12 349	1 881	-	6 577	3 891	9 149	8 373	380	396	
51	Haverhill General -----	1 975	-	11 771	2 483	-	6 512	2 776	7 402	6 783	470	149	
52	Chicopee General -----	1 062	-	12 230	1 630	-	7 857	2 743	7 888	7 446	136	306	
53	Medford General -----	805	-	10 032	1 343	-	6 128	2 561	6 334	6 099	108	127	
54	Pittsfield General -----	902	-	10 398	1 184	-	6 122	3 092	6 510	5 533	910	67	
55	Peabody General -----	1 047	-	10 366	1 801	-	5 199	3 366	5 978	5 603	127	248	
56	Salem General -----	919	-	10 706	1 297	-	5 739	3 670	6 404	5 828	289	287	

See footnotes at end of table.

## 34 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings												Monthly benefit payments				
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities				Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	For persons retired on account of age or length of service					
		Federal securities		Total (\$1,000)	U. S. Treasury (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (dollars)					
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)													
12	13	14	15	16	17	18	19	20	21	22	23					
4 954 985	323 001	—	—	—	4 631 984	2 329 333	1 699 397	34 388	32 950 981	34 276	881	1				
2 759 927	168 202	883 516	883 516	699 572	1 708 209	554 759	839 784	31 129	20 696 121	19 477	888	2				
868 735 675 941	120 211 192 818	211 755 231 580	211 755 231 580	136 491 152 014	536 769 251 543	304 686 59 574	193 913 113 671	52 111 145 176	2 924 033 2 467 816	4 086 1 529	537 1 297	3 4				
271 499 271 903 43 811 45 139	7 305 6 544 3 567 5 558	101 206 265 301	101 206 140 029	44 017 58	162 988	108 505	—	36 684 31 554	1 299 257 1 072 633	2 354 817	552 967	5 6				
387 181 161 912 166 321 82 181	96 110 9 860 5 211 2 147	221 906 38 754 21 109 27 284	221 906 38 754 21 109 27 284	191 714 36 874 140 001 52 750	69 165 113 298 27 210 38 161	39 531 35 433 29 631 113 982	28 632 50 848 34 823 1 290 936	108 637 40 247 112 001 461	1 793 190 931 302 354 823 1 290 936	1 225 1 417	1 338 522 717 1 120	9 10 11 12				
62 608	4 080	14 472	14 472	7 773	44 056	31 109	12 947	39 475	332 513	423	645					
2 088 021	152 350	124 434	124 434	124 434	1 811 237	73 472	937 603	41 845	17 321 251	19 827	731	14				
6 155 004	115 295	—	—	—	6 039 709	—	—	268 672	31 988 117	23 694	1 350	15				
2 797 653	24 969	—	—	—	2 772 684	—	—	157 198	17 049 348	23 879	714	16				
1 701 864 1 327 085 510 541	20 984 35 2 997	—	—	—	1 680 880 1 327 050 507 544	—	—	21 187 29 179 310 171	1 750 189 978 038 1 421 071	4 850 531 826	361 1 829 1 720	17 18 19				
816 954 236 723	11 806 5 706	—	—	—	805 148 231 017	349 376	364 110	84 781 205 667	3 452 881 1 076 400	3 550 291	973 2 022	20 21				
169 538 107 464	12 715 2 933	39 352	39 352	36 878	117 471 104 531	25 095	60 330	92 391 169 235	379 370 453 179	270 103	1 231 2 108	23				
1 039 931 629 840	240	—	—	—	1 039 691 629 840	59 156 29 985	317 321 211 843	227 010 49 983	4 356 277 3 092 292	3 904 7 684	1 116 402	24 25				
208 587	25 034	44 603	44 603	25 320	138 950	21 970	75 246	96 792	991 566	593	1 417	26				
4 544 561	—	—	—	—	4 544 561	—	—	58 991	25 909 051	25 688	913	27				
3 158 705 90 290 75 977	66 333 3 275 15 359	—	—	—	3 092 372 47 920 7 063	1 200 308 12 106 51 830	928 659 33 676 —	32 670 81 637 57 998	31 511 289 167 577 358 198	33 097 122 337	764 945 797	28 29 30				
229 482 117 558 138 106 79 442 73 119 58 787 66 049	15 016 16 036 458 19 151 8 761 32 290 5 641 2 978	35 346 39 341 — — 8 761 32 290 5 641 15 807	35 346 39 341 — — 5 618 32 290 5 641 10 208	34 855 2 623 137 648 51 530 31 285 43 290 47 264	179 120 62 181 — 5 618 51 530 31 285 43 290	56 738 26 227 — 9 806 14 320 11 187 15 461	86 440 35 954 — 14 320 19 915 21 249 15 461	29 951 22 303 34 219 14 320 19 915 21 249 31 803	1 918 066 1 227 324 1 135 525 837 999 1 096 627 935 730 094	2 825 413 2 225 535 1 024 406 529	430 32 393 34 35 464 37	31 32 33 34 35 36 37				
1 079 636 109 681 100 101 130 664 87 950 65 407	149 022 17 701 14 604 15 646 2 349 8 459 4 291	62 903	62 903	61 103	867 711	146 281	478 333	37 714	13 346 159	8 437	1 029	38				
68 064 49 775 56 275 46 260 10 293 58 255	2 972 38 485 2 735 644 — 3 061	13 646	13 646	13 108	51 446 11 290 38 672 45 616 —	19 251 2 875 4 321 21 302 —	24 021 8 415 9 426 24 314 6 641	49 864 44 883 23 755 22 176 760 753	854 539 814 603 1 135 080 590 369 493	717 526 989 637 766	824 895 46 927 48	44 45 46 47 48 49				
46 201 45 302 40 920 39 530 34 677 38 799 37 120	3 490 3 326 9 270 5 467 4 615 1 362 2 737	13 032	13 032	10 186	29 679 10 188 27 216 34 063 4 347 5 443 8 425	18 128 18 128 11 683 19 668 25 377 31 994 20 828	35 187 609 414 542 181 12 895 12 817 10 869 9 322	40 392	609 414 565 242 788 49 106 448 935 466 657 421 105	528 697 788 440 446 466 452	650 609 471 672 592 675 588	50 51 52 53 54 55 56				



# With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.

Cash and investment holdings												Monthly benefit payments					
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities				Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	For persons retired on account of age or length of service						
		Federal securities			^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (dollars)						
		Total (\$1,000)	U. S. Treasury (\$1,000)														
12	13	14	15	16	17	18	19	20	21	22	23						
45 935 47 756 63 418 23 010	3 341 1 238 4 853 1 803	14 763 — 16 485 —	14 763 — 16 485 —	13 514 — 12 874 —	27 831 46 518 42 080 21 207	14 390 12 14 998 —	13 441 46 506 26 803 21 207	64 245 45 963 52 848 24 069	458 151 382 713 611 816 243 271	330 457 368 383	827 564 774 537	1 2 3 4					
819 416	75 161	—	—	—	744 255	223 943	354 611	125 562	4 144 502	3 600	967		5				
14 808 403	2 975 247	2 239 328	2 239 328	2 239 328	9 593 828	2 341 519	5 154 312	47 615	84 241 667	96 000	824	6					
4 078 492	767 427	742 455	742 455	742 455	2 568 610	640 182	1 335 369	44 739	22 630 814	19 977	885	7					
1 427 924 437 094 133 980 72 206	131 718 87 439 31 618 8 796	365 214 77 470 24 064 29 341	365 214 77 470 24 064 29 341	365 214 272 185 78 298 34 069	930 992 81 003 39 193 4 963	233 279 142 892 26 424 27 109	615 980 123 229 39 193 378 042	33 541 1 063	4 566 161 2 390 575 634 893 80 303	7 785 1 063 205 131	443 1 698 2 588 418	9 9 10 11					
667 609 289 879 242 032 196 871 163 392 66 593	30 585 45 958 19 853 21 017 9 636 14 148	70 184 46 393 62 961 62 058 75 676 12 602	70 184 46 393 62 961 62 058 75 676 12 602	31 956 46 393 60 283 59 386 75 676 12 602	566 840 197 528 159 218 113 796 78 080 39 843	220 295 99 937 47 581 35 952 28 625 15 773	262 477 97 090 104 439 76 324 29 554 24 022	124 670 75 040 101 099 121 077 76 638 110 436	5 022 496 660 643 465 010 714 032 241 457 113 990	4 835 1 053 734 679 498 194	888 627 561 967 441 540	12 13 14 15 16 17					
67 344 66 724 48 130	7 634 14 672 6 181	14 325 22 118 12 193	14 325 22 118 12 193	14 325 20 390 9 008	45 385 29 934 29 756	5 163 13 655 7 906	40 222 16 279 21 850	65 701 83 509 58 481	118 858 148 207 107 114	257 248 299	379 496 296	18 19 20					
51 416 54 042 52 467 50 385	7 674 18 657 4 015 245	4 298 11 264 11 264 —	4 298 11 264 11 264 —	4 298 24 121 24 187 —	39 444 3 229 24 265 —	29 821 16 372 19 468 —	9 534 53 560 4 697 —	94 863 81 529 39 125 54 529	180 325 81 529 120 629 98 755	193 129 302 219	825 493 381 400	22 22 23 24					
2 020 333 1 846 531 454 040 177 258 176 418 123 147	215 839 201 913 305 582 118 060 118 088 46 375	192 192 305 582 305 582 118 060 118 088 46 375	192 192 305 582 305 582 118 060 118 088 46 375	129 445 244 454 244 454 114 888 123 081 121 756	1 612 302 1 339 036 290 874 132 262 23 313 70 341	288 634 339 348 145 844 131 631 89 292 19 253	876 876 658 186 145 844 136 385 187 280 46 590	365 473 75 040 131 631 132 267 187 280 302 572	10 142 919 9 020 1 721 627 1 621 507 485 811	4 360 680 1 000 724 507 235	1 600 680 1 000 724 1 099 2 008	25 26 27 28 29 30					
155 629 108 752 104 787 102 923 108 719 121 016	24 337 6 131 9 263 4 291 4 287 12 335	53 878 23 861 15 951 19 906 27 977 553	42 270 23 861 15 951 19 906 27 977 553	42 270 22 659 15 951 17 018 27 977 399	77 414 78 760 79 573 78 726 76 455 108 128	26 211 25 030 16 105 9 199 47 086 74 911	45 383 53 730 46 111 12 160 28 255 31 760	295 311 210 352 355 210 107 100 147 516 125 927	462 209 547 252 438 725 387 863 402 749 366 357	270 268 175 402 275 332	1 306 1 605 1 922 888 1 164 868	31 32 33 34 35 36					
127 162 80 989 78 341 76 928 83 596 68 334	10 718 9 723 3 657 4 438 7 793 2 902	41 804 27 119 18 295 18 562 15 601 3 889	41 804 27 119 18 295 18 562 15 601 3 889	41 804 27 119 18 713 17 781 11 442 3 889	74 640 44 147 56 389 53 928 60 202 61 543	11 236 12 473 15 904 16 270 19 933 18 515	59 574 29 190 30 138 37 658 31 126 27 146	103 049 198 502 148 655 103 398 320 291 274 434	412 973 335 557 373 032 281 379 157 522 397 768	519 307 303 343 59 216	680 963 1 121 704 2 446 1 303	37 38 39 40 41 42					
73 487 58 177 55 551	2 431 996 3 974	19 942 15 991 826	19 942 15 991 —	18 945 15 295 50 751	51 114 41 190 3 629	12 392 10 124 29 515	32 520 25 698 195 602	110 207 107 935 181 085	50 438 135	1 657 569 1 153	44 45 46						
76 156 70 600 34 844	5 853 2 733 9 565	25 151 3 743 —	25 151 3 743 —	17 481 902 —	45 152 64 124 25 279	8 585 43 356 16 359	32 066 17 429 8 920	281 018 161 556 114 997	52 88 022 168 347	2 827 1 040 181	47 48 48						
53 826	3 467	11 856	11 856	11 440	38 503	16 884	18 843	420 516	222 901	94	2 128 91	49					
41 214 52 305 38 471	916 1 442 3 282	10 039 12 037 11 547	10 039 12 037 11 547	9 134 10 563 10 725	30 259 38 826 23 642	13 559 23 500 8 007	15 466 8 720 12 262	282 288 339 643 165 823	158 022 132 499 98 908	70 49 93	1 932 2 638 956	50 51 52					
28 910 33 543	224 48	7 484 16 130	7 484 16 130	7 035 12 970	21 202 17 365	5 045 5 075	12 975 11 690	9 636 667 118 947	236 059 79 413	153 81	1 469 707	54					
35 923 38 879	4 960 1 430	8 834 298	8 334 —	8 334 37 151	22 129 28 782	8 950 7 685	12 399 175 923	270 098 141 059	148 390 141 059	88 93	1 352 1 335	55 56					
46 906 43 878 52 965 28 661 33 294	6 889 1 417 3 212 1 024 1 084	13 066 — 10 659 7 064 11 489	13 066 — 10 659 7 064 11 489	13 066 — 7 395 6 457 11 489	26 951 42 461 39 094 20 573 20 721	3 709 33 324 9 137 8 404 5 192	22 912 116 079 22 849 12 157 224 959	208 471 86 651 157 914 113 551 119 405	125 042 86 651 157 914 113 551 119 405	91 87 57 74 83	1 279 830 2 485 1 307 1 312	57 58 59 60 61					

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
		1	2	3	4	5	6	7	8	9	10	11
	<b>MINNESOTA</b>											
1	State-Administered Systems:											
	Teachers -----	84 799	65 077	966 840	91 506	13 791	148 578	712 965	240 681	227 067	5 495	8 119
2	State-Administered Systems:											
	General, Local Nonteacher -----	123 313	107 316	644 939	100 942	2 060	109 203	432 734	235 887	216 953	11 881	7 053
3	General, State -----	58 650	50 854	433 264	61 327	63 456	—	308 481	112 993	95 010	13 094	4 889
4	Local Police and Fire -----	6 828	—	166 444	19 217	—	30 699	116 528	26 003	22 164	636	3 203
5	Highway Patrol -----	817	—	32 256	2 795	4 893	—	24 568	9 996	9 603	104	289
	City-Administered Systems:											
6	Minneapolis General -----	2 459	—	45 314	8 573	—	26 928	9 813	12 395	6 637	759	4 999
7	Minneapolis Police -----	433	—	48 257	1 390	—	9 901	36 966	13 444	12 749	—	695
8	St Paul Police -----	361	—	44 010	1 258	—	9 149	33 603	44 011	8 355	—	35 656
9	Minneapolis Fire -----	325	—	41 343	1 061	—	7 963	32 319	10 261	9 544	—	717
10	St Paul Fire -----	286	—	11 547	1 054	—	6 643	3 850	8 356	7 817	—	539
	Other Locally Administered Systems:											
11	Minneapolis School District, Teachers -----	4 358	1 565	75 628	10 307	—	13 638	51 683	43 445	39 644	840	2 961
12	St Paul School District, Teachers -----	4 432	2 090	52 814	7 821	—	10 489	34 504	21 885	20 509	506	870
13	Duluth School District, Teachers -----	1 643	1 558	17 459	2 124	—	2 483	12 852	6 225	5 458	94	673
	<b>MISSISSIPPI</b>											
14	State-Administered Systems:											
	General, Plus Local -----	189 389	138 096	865 674	165 278	248 569	127 475	324 352	301 717	236 778	35 924	29 015
	<b>MISSOURI</b>											
15	State-Administered Systems:											
	Public School -----	62 046	—	964 894	180 549	—	180 549	603 796	250 895	224 032	21 322	5 541
16	State-Administered Systems:											
17	General, State -----	54 483	46 999	290 578	322	108 628	—	181 628	84 475	75 586	13	8 876
18	General, Local Nonteacher -----	24 070	21 265	104 736	6 532	—	30 907	67 297	27 742	19 478	4 375	3 889
19	University Employees -----	14 852	13 448	105 516	—	23 075	—	82 441	29 422	24 726	—	4 696
	Highway Employees -----	8 890	8 591	95 126	298	49 436	—	45 392	38 861	37 876	—	985
	County-Administered Systems:											
20	St Louis General -----	3 382	3 023	9 967	3 866	—	—	6 101	4 573	4 062	—	511
	City-Administered Systems:											
21	St Louis Police -----	1 626	—	34 982	3 710	—	2 147	29 125	21 536	18 166	2 302	1 068
22	St Louis General -----	7 213	5 511	32 309	21	—	—	32 288	20 320	16 898	2 422	1 000
23	St Louis Fire -----	720	—	20 210	1 814	—	5 670	12 726	19 503	16 739	1 526	1 238
24	Kansas City General -----	3 548	3 523	41 165	4 356	—	8 676	28 133	10 908	8 317	1 485	1 106
25	Kansas City Police -----	1 168	—	36 668	4 030	—	8 714	23 924	12 874	11 557	404	913
26	Kansas City Firefighters ---	758	—	25 447	3 063	—	5 895	16 489	8 542	7 756	88	698
27	Springfield Police -----	408	—	10 419	940	—	1 656	7 823	3 611	3 213	6	392
	Other Locally Administered Systems:											
28	St Louis School District ---	6 579	—	65 654	7 680	—	13 309	44 665	23 516	21 199	1 119	1 198
29	Kansas City School District -----	6 189	6 028	51 162	9 442	—	6 852	34 868	14 748	11 186	2 359	1 203
	<b>MONTANA</b>											
30	State-Administered Systems:											
	General, Plus Local -----	33 211	—	157 087	36 118	16 606	18 687	85 676	68 710	59 016	8 313	1 381
	State-Administered Systems:											
31	Teachers -----	22 701	16 637	141 117	34 677	—	35 759	70 681	64 936	60 764	3 307	865
32	Police, Plus Local -----	470	—	9 023	925	3 240	1 596	3 262	5 456	5 330	95	31
33	Sheriffs -----	603	—	5 606	1 089	—	1 106	3 411	1 067	781	271	15
	<b>NEBRASKA</b>											
34	State-Administered Systems:											
	School Employees -----	38 028	29 389	99 377	45 315	8 744	45 318	—	44 942	34 860	6 629	3 453
	State-Administered Systems:											
35	State Police -----	393	—	4 949	1 060	—	—	3 889	3 185	2 965	48	172
36	Judges -----	189	154	2 721	449	483	—	1 789	1 457	1 342	7	108
	City-Administered Systems:											
37	Omaha Police and Fire ---	1 128	—	24 851	4 196	—	6 123	14 532	9 331	8 755	138	438
38	Omaha General -----	1 477	1 435	15 100	1 660	—	2 157	11 283	5 396	4 456	408	532
39	Lincoln Fire and Police ---	491	—	6 790	724	—	792	5 274	3 729	1 153	2 546	30
	Other Locally Administered Systems:											
40	Omaha Public Power District -----	2 603	—	33 207	3 630	—	74	29 503	12 043	11 856	113	74
41	Omaha School District -----	4 519	4 374	38 289	7 334	—	8 274	22 681	12 243	10 514	728	1 001
42	Nebraska Public Power District -----	2 204	—	36 408	3 558	—	6 803	26 047	7 502	4 041	3 000	461
	<b>NEVADA</b>											
43	State-Administered Systems:											
	General, Plus Local -----	106 437	—	749 890	18 191	90 841	238 633	402 225	177 442	164 021	5 876	7 545

See footnotes at end of table.

**38 MEMBERSHIP AND BENEFITS****GOVERNMENTS—GOVERNMENT FINANCES**

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments				
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (\$1,000)	Number of beneficiaries	Average Monthly payments (\$1,000)				
		Federal securities		^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)									
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)												
12	13	14	15	16	17	18	19	20	21	22	23				
6 215 892	5 752	—	—	—	6 210 140	—	—	73 301	18 927 664	18 042	981	1			
3 943 680 2 679 206 965 491 219 970	27 509 44 597 35 782 4	— 19 187 245 763 —	— 19 187 245 763 —	— 18 338 243 858 —	3 916 171 2 615 422 683 946 219 966	— 33 813 191 467 —	— 405 795 141 402 269 241	31 981 45 681 12 913 1 192 374	18 388 050 8 068 446 1 934 174 1 192 1 798	27 058 632 566 4 5	632 566 4 1 411 1 798	2			
795 782 253 212 162 157 113 154 115 736	62 241 3 302 162 157 2 487 3 211	3 732 138 188 — 41 504 —	3 732 138 188 — 41 504 —	3 732 38 420 — — —	729 809 111 722 — 69 163 112 525	339 985 — — 10 926 20	292 610 78 462 — 52 572 —	323 620 584 785 449 188 348 166 404 671	5 214 488 1 056 208 144 489 793 133 673 081	3 716 527 278 346 301	1 283 1 646 7 1 733 1 843	6 7 8 9 10			
441 001	55 847	83 698	83 698	42 007	301 456	61 962	129 970	101 193	3 303 654	2 357	1 316	11			
354 955	35 660	110 353	110 353	91 279	208 942	96 199	111 538	80 089	1 377 326	1 133	1 080	12			
112 366	5 359	39 134	39 134	39 134	67 873	18 524	47 195	68 391	454 832	675	631	13			
5 182 644	789 042	2 220 723	2 220 723	1 581 822	2 172 879	651 799	1 514 280	27 365	18 101 066	28 726	529	14			
6 706 019	502 995	2 501 744	2 501 744	—	3 701 280	2 649 355	1 023 155	108 081	17 056 812	17 903	924	15			
2 338 983	419 921	530 599	530 599	345 864	1 388 463	164 682	1 006 703	42 931	6 578 433	11 629	528	16			
819 500 739 793 572 145	87 204 48 669 54 489	209 994 109 242 135 138	209 994 108 237 129 210	199 909 581 882 101 477	522 302 382 518	163 854 181 404	337 939 201 114	34 047 64 358	1 854 884 3 282 206	4 664 2 663	341 518 1 074	17			
79 033	4 915	9 441	9 441	8 880	64 677	4 718	42 263	23 369	337 767	897	359	20			
363 316 288 828 200 811 244 779 251 984 135 745 71 062	30 296 15 461 13 640 17 765 2 854 9 748 13 454	125 761 97 622 50 360 47 855 18 720 15 288 32 774	125 761 97 622 50 360 32 663 18 720 15 288 32 774	125 495 91 218 49 927 32 663 230 410 7 644 32 774	207 259 175 745 136 811 179 159 42 740 154 841 24 834	63 816 116 094 39 125 132 233 75 569 85 320 14 413	143 104 59 113 38 254 68 991 215 740 179 083 10 421	223 442 40 043 278 904 68 991 215 740 179 083 174 172	1 427 394 1 433 737 1 237 802 646 256 988 276 653 244 275 047	962 3 628 395 1 063 499 416 125	1 219 365 1 473 534 1 508 1 198 1 266	21 22 23 24 25 26 27			
460 833	41 811	97 620	97 620	97 620	321 402	86 674	191 440	70 046	1 571 362	2 494	562	28			
319 769	34 942	69 515	69 515	56 503	215 312	43 638	163 169	51 667	944 204	2 487	380	29			
985 259	1 138	15 041	15 041	15 041	969 080	593 583	192 140	29 667	4 942 762	9 680	464	30			
756 268 37 406 40 394	48 866 6 19	— 5 005 3 088	— 5 005 3 088	— 5 005 3 088	707 402 32 395 37 287	487 574 22 258 21 968	152 614 5 922 5 608	33 314 79 587 66 988	5 116 731 440 985 66 086	5 984 312 60	1 805 1 030 690	31 32 33			
2 474 709	75 570	472 789	472 789	197 094	1 926 350	175 975	475 135	65 076	3 120 793	7 128	417	34			
74 632 34 986	144 23	— —	— —	— —	74 488 34 963	74 488 —	— —	189 903 185 111	219 972 98 005	160 155	1 250 1 509	35 36			
144 064 101 861 67 256	21 038 6 189 1 806	39 653 18 664 63 340	39 653 18 664 63 340	24 974 77 008 2 110	83 373 24 029 2 110	33 557 50 541 136 978	49 816 68 965 128 066	127 716 68 965 128 066	729 589 364 389 93 99	319 442 93	1 235 561 882	37 38 39			
240 670 264 466	17 076 9 364	75 830 59 656	75 830 59 656	61 442 53 566	147 764 72 812	42 208 103 306	92 459 58 523	1 039 594 938 292	520 1 461	1 769 1 623	40 41				
159 077	8 095	1 509	1 509	1 509	149 473	6 716	52 160	72 176	99 109	141	488				
4 228 863	250 528	1 434 389	1 434 389	1 313 035	2 543 946	401 198	833 185	39 731	11 626 187	11 902	843	43			

**GOVERNMENTS—GOVERNMENT FINANCES**

**MEMBERSHIP AND BENEFITS 39**

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
		1	2	3	4	5	6	7	8	9	10	11
	<b>NEW HAMPSHIRE</b>											
1	State-Administered Systems: General, Plus Local -----	20 262	20 262	56 514	21 141	10 051	4 128	21 194	28 668	24 019	3 918	731
2	State-Administered Systems: Fire -----	1 311	—	14 751	3 860	751	2 620	7 520	9 144	7 495	1 390	259
3	Police -----	2 882	—	37 425	8 393	9 851	4 824	14 357	13 724	10 575	2 654	495
4	Teachers -----	15 383	—	57 508	21 118	8 498	2 596	25 296	23 110	17 561	4 676	873
	<b>NEW JERSEY</b>											
5	State-Administered Systems: Teachers -----	116 398	—	1 344 747	203 539	288 513	—	852 695	667 130	656 267	10 863	—
6	State-Administered Systems: General, Plus Local -----	278 577	—	1 119 352	297 333	112 642	—	709 377	599 993	493 811	44 615	61 567
7	Police and Fire -----	36 370	—	848 862	135 802	30 012	292 953	390 095	271 611	266 819	4 792	—
8	State Police -----	2 418	—	57 979	7 980	6 132	—	43 867	35 937	35 836	101	—
9	Police and Fire, Consolidated -----	—	—	30 851	—	25 501	3	5 347	39 869	39 869	—	—
10	Judiciary -----	366	359	15 392	532	7 259	—	7 601	13 217	12 948	—	269
11	City-Administered Systems: Jersey City General -----	912	897	5 058	1 694	—	1 164	2 200	4 581	3 822	466	293
	<b>NEW MEXICO</b>											
12	State-Administered Systems: School Employees -----	69 356	—	427 439	96 312	—	90 195	240 932	163 954	142 642	19 831	1 481
13	State-Administered Systems: General, Plus Local -----	43 152	32 731	374 282	67 487	65 565	45 562	195 668	127 772	107 736	14 015	6 021
	<b>NEW YORK</b>											
14	State-Administered Systems: General, Plus Local -----	684 032	613 894	5 391 913	270 652	21 396	201 289	4 898 576	2 170 602	2 076 886	55 910	37 806
15	State-Administered Systems: Teachers -----	193 926	—	2 672 524	76 050	—	566 107	2 030 367	1 235 278	1 158 164	49 044	28 070
16	City-Administered Systems: New York City General ---	211 291	—	2 466 331	294 136	—	570 416	1 601 779	1 418 171	1 366 165	20 833	31 173
17	New York City Teachers --	85 114	—	2 148 167	254 055	—	1 270 826	623 286	1 149 726	1 091 472	42 373	15 881
18	New York City Police, Article II -----	—	—	2 506 471	56 559	—	433 909	2 016 003	607 563	606 781	782	—
19	New York City Fire, Article IB -----	27 862	—	—	—	—	236 161	210 541	263 062	258 412	9	4 641
20	New York City School Employees -----	11 534	11 534	463 004	16 302	—	34 181	83 048	61 102	46 974	12 855	1 273
	<b>NORTH CAROLINA</b>											
21	State-Administered Systems: General, State (Including Teachers) -----	272 811	228 502	2 098 746	350 155	405 718	—	1 342 873	677 657	632 077	42 719	2 861
22	State-Administered Systems: General, Local -----	100 799	89 093	541 885	120 830	—	110 501	310 554	150 678	124 359	25 325	994
23	Judges -----	451	417	18 752	1 755	7 313	—	9 684	7 087	6 891	173	23
24	Fire -----	25 641	—	14 105	1 338	5 336	—	7 431	7 493	6 963	312	218
25	City-Administered Systems: Charlotte Firefighters -----	733	—	14 251	3 137	—	3 140	7 974	5 726	4 947	190	589
	<b>NORTH DAKOTA</b>											
26	State-Administered Systems: Teachers -----	11 017	—	85 335	16 745	574	17 502	50 514	31 546	26 164	2 782	2 600
27	State-Administered Systems: General, Plus Local Nonteachers -----	15 855	14 824	62 890	11 527	8 762	3 462	39 139	20 253	14 763	3 274	2 216
	<b>OHIO</b>											
28	State-Administered Systems: General, Plus Local Nonschool -----	400 197	—	2 549 928	555 652	932 032	—	1 062 244	1 197 767	1 086 718	96 979	14 070
29	State-Administered Systems: Teachers -----	260 616	—	3 711 314	548 841	156 032	706 623	2 299 818	1 278 460	1 226 843	17 488	34 129
30	Police and Fire -----	23 169	—	651 133	87 786	15 606	178 858	368 883	312 725	301 213	2 540	8 972
31	School Employees, Nonteachers -----	120 844	—	546 195	117 332	794	203 911	224 158	323 728	302 422	12 751	8 555
32	Highway Patrol -----	1 338	—	32 168	5 048	11 802	—	15 318	10 908	8 396	108	2 404
33	City-Administered Systems: Cincinnati General -----	6 735	—	89 573	11 708	—	26 990	50 875	963	—	963	—

See footnotes at end of table.

## 40 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments							
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (\$1,000)	For persons retired on account of age or length of service								
		Federal securities		Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (\$1,000)								
		Total <sup>1</sup>	U. S. Treasury															
12	13	14	15	16	17	18	19	20	21	22	23							
402 940	35 981	48 637	48 637	48 637	318 322	49 896	185 412	19 886	2 001 583	5 246	382	1						
142 976 272 960 484 761	12 767 24 375 46 780	17 257 32 946 58 047	17 257 32 946 58 047	17 257 32 946 58 047	112 952 215 639 379 934	17 705 33 801 59 554	65 791 125 602 221 298	109 059 94 712 31 513	624 583 881 250 1 463 417	563 745 2 861	1 109 1 183 512	2						
11 174 572	—	391 638	391 638	—	10 782 934	5 905 628	4 419 350	96 003	54 688 951	34 589	1 503	5						
9 237 412 5 076 241 598 871	— — —	289 836 178 247 2 103	289 836 178 247 2 103	— — —	8 947 576 4 897 994 596 768	4 924 812 2 717 554 342 458	3 662 152 1 992 909 234 147	33 159 139 572 247 672	41 150 878 22 234 890 2 986 300	68 979 9 903 1 079	549 1 847 2 240	6 7 8						
54 053 101 503	— —	— —	— —	— —	54 053 101 503	33 490 61 917	— 39 586	— 277 331	3 322 403 1 079 028	944 266	1 042 4 056	10						
41 766	7 078	9 589	9 589	7 467	25 099	4 890	15 112	45 796	320 726	292	758	11						
2 487 564	55 361	724 505	724 505	696 890	1 707 698	1 109 371	598 327	35 867	11 938 084	12 759	874	12						
2 320 101	192 021	848 037	848 037	693 107	1 280 043	524 923	752 557	53 766	8 978 039	9 901	839	13						
42 641 768	872 043	13 134 968	13 134 968	12 786 560	28 634 757	7 225 674	15 566 760	62 339	164 380 705	250 859	655	14						
26 572 445	665 892	4 034 215	4 034 215	3 795 512	21 872 338	4 943 651	13 023 327	137 024	94 432 259	71 418	1 285	15						
17 459 837 18 017 999	959 778 800 928	3 894 955 3 329 273	3 894 955 3 329 273	2 379 301 2 044 319	12 605 104 13 887 798	3 340 730 2 649 058	8 843 412 9 038 076	82 634 211 693	113 847 062 76 359 673	96 965 42 696	1 003 1 786	16 17						
6 223 224	575 982	2 095 561	2 020 493	2 020 493	3 551 681	874 036	2 197 531	223 359	49 485 873	17 394	1 417	19						
2 540 443	159 833	860 920	860 920	391 379	1 519 690	313 604	996 722	220 257	22 808 549	5 266	1 829	20						
889 399	36 218	228 822	228 822	157 939	624 359	382 491	234 439	37 027	3 669 155	3 920	851							
15 499 143	4 418 045	4 457 892	4 457 892	4 457 892	6 623 206	4 240 434	2 174 582	56 813	54 012 732	59 095	798	21						
3 558 541 112 918 87 270	1 023 801 5 308 114	1 020 287 43 473	1 020 287 43 473	1 020 287 43 473	1 514 453 64 137 87 156	970 517 41 441 —	497 701 21 228 —	35 303 250 373 3 404	10 556 893 582 837 589 200	12 927 186 5 892	2 604 2 423 100	22 23 24						
94 555	2 383	—	—	—	92 172	7 409	30 250	128 997	418 070	201	1 756	25						
523 504	12 403	322	322	—	510 779	247 298	250 101	47 518	2 290 297	3 815	556	26						
465 884	244	—	—	—	465 640	—	—	29 384	1 320 286	2 980	401	27						
45 427 559	211 056	3 073 609	3 073 609	3 073 609	42 142 894	9 512 500	4 930 936	113 513	112 057 609	87 364	1 046	28						
22 081 351 3 444 463	1 152 284 248 492	7 653 312 1 184 503	7 651 162 1 184 503	5 133 594 1 184 503	13 275 755 2 011 468	3 254 077 757 538	7 346 511 997 748	84 728 148 667	83 697 500 27 940 000	59 994 8 800	1 246 2 102	29 30						
2 943 760 236 761	215 895 14 398	613 264 84 107	613 264 84 107	266 000 47 149	2 114 601 138 256	683 430 50 549	1 006 147 76 707	24 360 176 951	18 164 638 730 290	42 684 476	360 1 276	32						
370 038	84 220	198 174	198 174	122 720	87 644	14 950	—	54 943	4 429 644	3 984	1 112	33						

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments				
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)	
						From state (\$1,000)	From local governments (\$1,000)						
				1	2	3	4	5	6	7	8	9	
												10	11
	<b>OKLAHOMA</b>												
1	State-Administered Systems:												
	Teachers -----	75 874	68 990	534 310	139 603	121 671	28 255	244 781	344 166	317 520	20 287	6 359	
2	State-Administered Systems:												
3	Public Employees -----	49 778	47 410	365 507	29 520	98 614	13 401	223 972	135 521	125 243	2 901	7 377	
4	Firefighters, Local -----	9 237	—	117 746	7 739	31 064	11 715	67 228	47 405	44 313	245	2 847	
5	Police, Local -----	3 555	—	80 448	7 783	12 791	10 657	49 217	26 810	23 954	721	2 135	
6	Law Enforcement, State --	1 070	400	16 025	2 448	3 212	—	10 365	11 738	11 352	176	210	
	Justices and Judges -----	258	245	11 029	988	3 674	—	6 367	3 324	2 899	48	377	
	County-Administered Systems:												
7	Oklahoma General -----	114	—	6 430	—	—	264	6 166	2 601	2 554	3	44	
8	Tulsa General -----	1 762	1 372	8 612	633	—	3 088	4 891	2 851	2 750	83	18	
	City-Administered Systems:												
9	Oklahoma City General --	2 480	—	18 905	3 275	—	4 729	10 901	6 507	5 007	913	587	
10	Tulsa General -----	2 480	—	16 261	2 550	—	4 000	9 711	4 806	3 833	293	680	
	<b>OREGON</b>												
11	State-Administered Systems:												
	General, Plus Local -----	161 617	136 133	2 119 517	233 822	142 886	284 065	1 458 744	567 864	465 488	29 406	72 970	
	<b>PENNSYLVANIA</b>												
12	State-Administered Systems:												
	School Employees -----	235 000	192 000	3 808 543	361 754	485 601	475 443	2 485 745	1 067 768	1 003 179	10 431	54 158	
13	State-Administered Systems:												
14	General, State -----	122 027	—	1 135 168	182 611	381 347	—	571 210	686 810	645 936	9 736	31 138	
	Municipal Employees -----	7 456	—	45 977	7 495	16 728	—	21 754	20 652	11 816	6 730	2 106	
	County-Administered Systems:												
15	Allegheny General -----	7 451	—	50 132	16 925	—	17 799	15 408	27 839	23 124	3 383	1 332	
16	Delaware General -----	2 698	—	13 578	4 344	—	2 760	6 474	6 237	4 401	1 440	396	
17	Lehigh General -----	2 196	—	11 378	3 188	—	250	7 940	3 959	2 655	1 304	—	
18	Montgomery General -----	2 802	—	14 334	4 577	—	3 245	6 512	5 743	4 213	980	550	
19	Westmoreland General ---	1 575	1 562	7 307	2 819	—	—	4 488	3 720	2 739	692	289	
20	Bucks General -----	2 175	2 142	13 550	4 600	—	1 433	7 517	3 468	2 660	685	123	
21	Luzerne General -----	1 680	1 660	8 741	2 376	—	24	6 341	3 164	2 609	418	137	
22	Northampton General -----	1 716	—	9 413	1 827	445	—	7 141	3 082	2 035	1 047	—	
23	Chester General -----	1 702	—	7 328	2 775	—	—	4 553	5 697	1 761	965	2 971	
24	Berks General -----	1 553	1 547	6 935	1 744	—	1 163	4 028	2 117	1 281	836	—	
25	Cambria General -----	1 137	—	4 180	1 601	—	—	2 579	2 326	1 621	705	—	
26	Dauphin General -----	1 279	—	7 942	2 214	—	1 000	4 728	2 358	1 482	701	175	
27	Erie General -----	860	844	4 613	1 417	—	676	2 520	1 763	1 298	279	186	
28	Lancaster General -----	1 762	—	5 214	2 010	—	—	3 204	1 832	1 149	501	182	
29	Schuylkill General -----	683	674	3 493	1 069	—	200	2 224	1 753	1 290	463	—	
30	Lackawanna General -----	901	—	4 447	1 257	—	584	2 606	1 450	1 351	99	—	
31	City-Administered Systems:												
32	Philadelphia General -----	31 353	—	429 993	46 183	—	377 316	6 494	297 590	287 995	5 858	3 737	
	Pittsburgh General -----	3 064	—	31 441	3 220	23 213	—	5 008	13 779	12 498	683	598	
	<b>RHODE ISLAND</b>												
33	State-Administered Systems:												
	General, State Plus Local Schools -----	25 946	—	405 953	68 545	20 791	45 707	270 910	201 971	190 104	4 882	6 985	
34	State-Administered Systems:												
	General, Municipal Employees -----	6 100	—	49 060	8 589	—	8 529	31 942	16 913	15 265	616	1 032	
35	City-Administered Systems:												
	Providence General -----	2 808	2 808	29 212	4 104	—	11 494	13 614	18 567	18 567	—	—	
	<b>SOUTH CAROLINA</b>												
36	State-Administered Systems:												
	General, Plus Local -----	287 799	—	1 290 128	248 148	247 620	44 552	749 808	440 965	399 266	35 681	6 018	
37	State-Administered Systems:												
	Police, Plus Local -----	23 237	—	148 158	27 827	21 287	22 026	77 018	41 756	36 427	4 718	611	
	<b>SOUTH DAKOTA</b>												
38	State-Administered Systems:												
	General, Plus Local -----	35 216	31 717	237 152	39 103	15 032	22 230	160 787	61 603	53 990	5 662	1 951	
39	City-Administered Systems:												
	Sioux Falls General -----	697	547	7 230	1 086	—	1 545	4 599	2 464	2 127	86	251	

See footnotes at end of table.

## 42 MEMBERSHIP AND BENEFITS

## GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments				
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	Number of beneficiaries	Average Monthly payments (dollars)				
		Federal securities		^Total (\$1,000)	U. S. Treasury (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)								
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)												
12	13	14	15	16	17	18	19	20	21	22	23				
2 336 683	159 832	953 199	953 199	22 877	1 223 652	323 777	899 687	30 797	26 460 022	22 093	1 056	1			
1 964 727 430 924 483 077 198 315 59 478	117 191 132 009 30 637 12 974 3 740	438 793 115 591 92 754 54 003 15 666	334 081 115 591 92 754 54 003 11 298	334 081 89 996 359 686 54 003 11 298	1 408 743 183 324 151 968 131 338 40 072	233 690 31 213 207 718 92 870 9 045	1 052 144 152 111 135 887 185 341 230 535	39 470 46 652 9 801 772 1 996 138 242 986	4 197 208 1 019	14 146 3 507 1 436 457 87	666 504 4 1 450 2 266	2 3 4 5 6			
46 700 51 469	1 443 844	21 607 —	21 062 —	21 062 —	23 650 50 625	23 650 49 869	— —	409 649 29 211	210 507 240 950	244 294	694 744	7 8			
105 913 104 347	5 416 13 397	18 242 7 047	18 242 7 047	18 242 5 796	82 255 83 903	21 887 17 465	59 473 20 000	42 707 42 075	423 600 319 478	643 700	539 441	9 10			
8 094 470	824 820	1 291 703	1 291 703	1 220 088	5 977 947	1 261 620	1 203 972	50 084	33 519 958	55 212	570	11			
19 490 783	1 214 781	6 946 228	6 946 228	4 259 137	11 329 774	1 165 079	7 643 675	82 940	71 600 000	97 000	701	12			
9 002 559 320 311	1 15 604	1 540 772 58 341	1 540 772 58 341	1 458 401 45 464	7 461 786 246 366	1 339 607 47 838	3 898 207 161 460	73 775 42 960	41 875 626 905 243	65 488 1 994	575 428	13 14			
232 636 101 859 94 339 104 505 80 363 91 594	22 522 7 806 34 959 32 650 9 694 1 084 5 203	72 402 34 959 34 959 32 650 32 615 — 42 095	72 402 34 959 34 959 25 973 32 615 — 35 654	52 564 59 094 59 503 62 196 79 279 44 296	137 712 452 70 17 055 45 141 23 975	43 681 58 642 59 432 45 141 49 331 20 321	94 031 37 754 42 959 37 297 51 024 42 112	31 222 345 018 232 496 301 160 224 653 181 540	1 927 012 1 016	3 259 323 496 682 439 398	512 323 447 424 491 446	15 16 17 18 19 20			
73 198 72 574 54 838 50 490 36 446 39 035	297 1 840 — 500 71 16 036 17 067	25 792 25 792 — — — 16 036 17 067	20 242 44 942 54 831 49 919 16 036 18 223 13 072	72 901 — — — 500 500 17 067	— 44 942 — — 26 844 5 467 75	— 44 942 — — 9 198 12 756 12 997	43 570 42 293 32 220 32 511 32 055 30 520	147 535 166 242 146 716 97 565 32 047 95 147	498 351 358 295 265 324	281 454 410 327 510 286	21 22 23 24 25 26				
38 489 37 805 30 365 30 487	3 088 1 164 6 207 1 116	15 505 17 246 6 050 14 512	15 505 17 246 6 050 14 512	15 488 13 606 6 050 14 512	19 896 19 395 18 108 14 859	3 378 — 10 106 —	16 518 21 456 8 002 14 745	44 755 21 456 44 458 33 837	94 865 86 178 97 897 93 501	294 284 283 339	313 290 283 267	27 28 29 30			
1 833 022 52 387	322 498 27 720	411 792 —	411 792 —	282 984 —	1 098 732 24 667	48 198 16 669	695 558 7 998	58 464 17 098	22 248 553 1 041 521	16 475 1 283	1 005 812	31 32			
2 146 258	32 729	1 323 074	1 323 074	1 323 074	790 455	—	790 455	82 720	15 882 257	13 366	1 178	33			
302 647	3 554	179 440	179 440	179 440	119 653	—	119 653	49 614	1 272 122	2 500	509	34			
114 015	8 482	35 960	35 960	35 960	101 034	24 755	37 494	40 604	1 324 867	2 240	591	35			
11 569 145	1 397 594	7 938 926	7 938 926	4 470 529	2 232 625	2 232 625	—	40 199	33 297 733	35 569	798	36			
1 083 258	139 602	669 043	669 043	334 524	274 613	274 613	—	46 618	2 947 248	2 414	932	37			
1 648 204	248 113	363 515	363 515	264 333	1 036 576	234 159	719 456	46 803	4 739 158	9 083	464	38			
53 176	2 290	9 888	7 721	6 879	40 998	5 413	14 948	76 293	180 959	203	830	39			

**GOVERNMENTS—GOVERNMENT FINANCES**

**MEMBERSHIP AND BENEFITS 43**

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
		1	2	3	4	5	6	7	8	9	10	11
	<b>TENNESSEE</b>											
1	State-Administered Systems: General, Consolidated -----	166 121	49 000	1 372 449	99 240	254 494	32 495	986 220	355 473	331 777	23 696	-
2	County-Administered Systems: Shelby General -----	7 705	-	44 463	1 779	-	10 164	32 520	16 073	14 599	113	1 361
3	City-Administered Systems: Memphis General -----	5 057	-	124 550	11 139	-	21 074	92 337	40 553	35 286	1 871	3 396
4	Memphis Utility Employees -----	2 988	-	72 413	6 730	-	13 353	52 330	27 027	24 100	493	2 434
5	Nashville-Davidson General -----	10 055	-	59 547	1 197	-	36 340	22 010	13 979	11 769	603	1 607
6	Knoxville General -----	5 301	2 995	60 548	3 207	-	12 692	44 649	17 861	16 128	-	1 733
7	Nashville-Davidson School Employees -----	817	-	19 300	971	-	8 487	9 842	13 440	13 202	-	238
8	Chattanooga Fire and Police -----	300	-	8 960	1 369	-	4 070	3 521	3 849	2 883	-	966
9	Chattanooga General -----	405	-	6 539	608	-	2 392	3 539	1 997	1 608	-	389
	<b>TEXAS</b>											
10	State-Administered Systems: School Employees -----	519 178	473 185	3 498 130	743 768	856 325	-	1 898 037	1 340 921	1 185 833	133 871	21 217
11	State-Administered Systems: General, State -----	139 311	126 795	910 576	166 849	210 370	-	533 357	265 430	208 039	49 938	7 453
12	Municipal Employees -----	79 264	51 989	501 230	93 892	141 151	-	266 187	128 256	93 004	33 432	1 820
13	City-Administered Systems: Dallas General -----	11 548	-	113 006	10 988	-	18 680	83 338	48 871	42 132	2 912	3 827
14	Houston Police -----	4 041	-	64 359	9 830	-	17 856	36 673	23 412	18 948	883	3 581
15	Houston General -----	13 130	12 770	48 364	3 234	-	17 193	27 937	33 517	26 496	944	6 077
16	Houston Fire -----	2 971	-	90 425	8 733	-	17 597	64 095	24 736	20 169	207	4 360
17	Fort Worth General -----	5 174	-	70 387	10 315	-	15 486	44 586	22 553	19 069	2 800	684
18	Dallas Police and Fire -----	4 318	-	122 148	15 353	-	53 540	53 255	60 908	51 678	1 520	7 710
19	Austin General -----	6 968	-	68 050	12 665	-	12 660	42 725	18 799	14 205	4 119	475
20	San Antonio Fire and Police -----	2 750	-	54 284	10 494	-	20 989	22 801	15 802	13 918	-	1 884
21	Austin Fire -----	755	-	18 312	3 640	-	3 735	10 937	5 195	4 651	-	544
22	El Paso General -----	3 231	3 231	19 841	4 384	-	6 478	8 979	8 198	6 792	804	602
23	El Paso Police -----	770	-	24 261	2 646	-	4 712	16 903	5 037	4 573	73	391
24	El Paso Fire -----	489	-	16 909	2 206	-	3 052	11 651	4 948	4 511	127	310
25	Lubbock Fire -----	254	40	3 615	933	-	1 290	1 392	3 342	2 761	-	581
26	Dallas Transit System -----	1 212	1 156	6 637	-	-	4 420	2 217	3 169	3 043	34	92
	<b>UTAH</b>											
27	State-Administered Systems: General, Plus Local -----	97 185	-	506 318	21 122	58 224	116 622	310 350	159 036	141 052	12 746	5 238
28	State-Administered Systems: Public Safety, Plus Local--Fire -----	5 690	1 128	59 725	5 596	6 487	12 992	34 650	19 231	17 136	1 480	615
29	-----	-	-	26 403	4 859	1 675	3 059	16 810	9 577	9 051	240	286
	<b>VERMONT</b>											
30	State-Administered Systems: Teachers -----	11 530	-	77 926	8 902	14 636	-	54 388	22 568	19 626	208	2 734
31	State-Administered Systems: General, State -----	9 138	-	49 337	2 504	17 523	146	29 164	22 641	18 238	239	4 164
32	City-Administered Systems: Burlington General -----	830	-	7 199	365	-	1 401	5 433	2 052	1 652	39	361
	<b>VIRGINIA</b>											
33	State-Administered Systems: General, Plus Local -----	306 383	250 784	1 889 777	58 604	239 262	455 944	1 135 967	688 075	597 148	35 345	55 582
	County-Administered Systems:											
34	Fairfax General -----	12 779	12 690	117 721	15 659	-	27 988	74 074	27 698	20 966	3 366	3 366
35	Fairfax Teachers -----	11 195	10 738	113 049	11 152	-	24 909	76 988	40 597	36 084	907	3 606
36	Arlington General -----	4 792	-	61 583	5 719	-	19 603	36 261	22 940	19 734	698	2 508
37	Fairfax Police -----	939	-	32 253	5 092	-	-	27 161	7 394	7 141	253	-
38	Fairfax Fire -----	1 421	1 413	37 044	3 307	-	10 506	23 231	6 758	5 402	230	1 126
	City-Administered Systems:											
39	Norfolk General -----	4 355	2 662	45 629	-	-	11 467	34 162	17 073	15 056	248	1 769
40	Richmond General -----	5 883	4 566	33 349	-	-	14 180	19 169	23 976	22 315	-	1 661
41	Newport News General -----	6 258	5 793	35 816	-	-	10 358	25 458	11 870	10 855	-	1 015
42	Roanoke General -----	2 146	2 055	21 472	-	-	5 926	15 546	7 322	6 519	-	803
43	Portsmouth General -----	931	373	10 717	-	-	1 355	9 362	4 341	4 091	-	250
44	Danville General -----	918	-	4 077	-	-	2 198	1 879	2 695	2 438	198	59

See footnotes at end of table.

#### 44 MEMBERSHIP AND BENEFITS

#### GOVERNMENTS—GOVERNMENT FINANCES

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments							
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$dollars)	Total monthly payment (\$dollars)	For persons retired on account of age or length of service								
		Federal securities		^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (\$dollars)								
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)															
12	13	14	15	16	17	18	19	20	21	22	23							
9 708 682	620 053	2 707 898	2 707 898	64 429	6 380 731	2 813 317	2 762 060	58 443	27 000 000	49 113	493	1						
301 860	33 092	55 632	55 632	35 072	213 136	72 002	140 134	39 177	1 178 606	1 166	815	2						
824 640	600	—	—	—	824 040	222 740	481 785	163 069	3 058 824	1 705	1 229	3	4					
422 822	103 133	50 362	50 362	45 872	269 327	57 013	162 668	141 507	2 081 026	1 384	1 162		5					
439 540	406	—	—	—	439 134	—	43 714	980 262	2 107	465		6						
360 764	1 089	166 814	166 814	94 250	192 861	41 704	151 157	68 056	1 106 084	1 511	565		7					
82 584	91	11 585	11 285	11 285	70 908	7 793	34 513	101 082	1 100 156	721	1 526		8					
56 020	8 289	24 794	24 794	24 794	22 937	2 659	20 278	186 733	240 271	1 305	184		9					
55 474	8 119	12 078	12 078	12 078	35 277	8 093	20 812	136 973	134 040	459	292							
23 755 322	515 646	7 738 019	7 738 019	3 628 029	15 501 657	—	3 819 575	45 756	88 623 662	95 879	843	10						
6 039 965	26 235	3 709 030	3 709 030	1 963 411	2 304 700	790 259	1 507 107	43 356	17 443 750	24 023	696	11						
5 446 840	76 646	1 792 826	1 792 826	1 792 826	3 577 368	853 948	—	68 718	27 186 537	10 881	1 349	12						
820 843	53 161	119 690	119 690	119 690	647 992	69 233	228 820	71 081	3 253 411	3 478	935	13						
669 386	84 153	88 776	88 776	82 555	496 457	57 775	397 405	165 649	1 712 566	911	1 439	14						
551 541	56 868	56 832	56 832	42 051	437 841	41 167	337 243	42 006	2 261 438	2 554	738	15						
639 410	44 704	31 097	31 097	31 097	563 609	78 086	372 889	215 217	1 660 206	731	1 457	16						
464 502	17 436	—	—	—	447 066	32 542	139 709	89 776	1 589 066	2 170	732	17						
630 307	34 029	32 902	32 902	32 902	563 376	73 263	77 392	145 972	3 646 654	1 538	1 808	18						
410 340	34 364	108 015	108 015	107 907	267 961	88 698	145 899	58 889	1 183 729	1 507	785	19	20					
324 821	15 348	59 236	59 236	39 688	250 237	24 063	205 821	118 117	1 200 293	571	1 428							
108 902	5 825	—	—	—	103 077	52 275	49 948	144 241	400 354	130	2 442	21						
115 673	29 515	28 455	28 455	28 439	57 703	15 458	42 130	35 801	596 775	465	984	22						
103 362	5 502	52 707	52 707	52 707	45 153	32 645	12 508	134 236	396 126	254	1 211	23						
75 176	3 917	36 417	36 417	36 417	34 842	27 269	7 573	153 734	393 699	249	1 270	24						
40 994	2 564	7 098	7 098	6 885	31 332	13 268	18 064	161 394	230 089	121	1 667	25						
36 940	1 379	10 024	10 024	8 354	25 537	506	—	30 479	258 857	279	876	26						
3 697 946	235 516	946 474	946 474	637 383	2 515 956	472 258	1 584 812	38 051	11 754 333	17 605	654	27						
399 695	25 493	102 204	102 204	68 827	271 998	51 069	171 467	70 245	1 591 176	1 260	1 201	28						
183 050	11 703	47 027	47 027	31 669	124 320	23 465	79 203	162 278	639 585	473	1 150	29						
339 041	49 782	34 089	34 089	29 219	255 170	63 308	138 239	29 405	1 646 420	2 485	613	30						
359 321	33 116	40 497	40 497	40 497	285 708	78 964	174 366	39 322	1 548 042	2 187	591	31						
39 594	2 824	7 108	7 108	7 108	29 662	9 754	18 632	47 704	139 414	144	573	32						
12 610 664	1 207 626	1 359 184	1 359 184	1 359 184	10 043 854	2 495 996	3 061 974	41 160	51 798 000	59 858	764	33						
651 523	28 651	154 555	154 555	113 594	468 317	125 223	226 968	50 984	1 751 512	1 756	875	34						
595 675	103 976	127 474	127 252	119 248	364 225	63 131	297 324	53 209	3 029 610	3 219	911	35						
355 123	28 040	18 900	18 900	16 300	308 183	63 780	—	74 107	1 644 536	2 218	741	36						
204 015	13 298	59 987	59 987	47 897	130 730	29 386	101 344	217 268	606 229	252	1 996	37						
219 236	19 191	64 112	64 112	50 917	135 933	47 963	87 970	154 283	464 652	155	1 735	38						
356 961	11 270	58 610	58 610	58 610	287 081	106 347	163 932	81 966	1 314 591	1 843	663	39						
264 251	12 498	23 164	23 164	18 300	228 589	103 691	124 898	44 918	1 944 060	2 253	642	40						
238 272	8 413	34 255	34 255	27 460	195 604	62 832	121 150	38 075	789 092	1 801	393	41						
128 523	8 691	58 100	58 100	56 190	61 732	2 636	54 815	59 890	546 898	766	591	42						
90 105	9 895	22 830	22 830	22 101	57 380	32 223	25 132	96 783	347 554	168	1 204	43						
66 043	6 952	14 151	14 151	14 151	44 940	8 857	14 818	71 942	212 918	243	709	44						

**Table 11. Finances of Individual State and Local Government Employee-Retirement Systems**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	State and system	Membership	Members covered by social security	Receipts					Payments			
				Total (\$1,000)	Employee contributions (\$1,000)	Government contributions		Earnings on investments (\$1,000)	Total (\$1,000)	Benefits (\$1,000)	Withdrawal (\$1,000)	Other (\$1,000)
						From state (\$1,000)	From local governments (\$1,000)					
		1	2	3	4	5	6	7	8	9	10	11
	<b>WASHINGTON</b>											
1	State-Administered Systems: General, Plus Local -----	171 182	—	1 151 758	233 798	170 455	177 412	570 093	368 605	337 891	30 406	308
2	State-Administered Systems: Teachers -----	56 664	—	779 776	129 084	—	266 616	384 076	282 582	274 965	7 480	137
3	Police and Fire -----	11 860	—	359 214	32 895	78 750	24 023	223 546	124 663	122 143	2 316	204
4	State Patrol -----	1 046	—	29 886	2 867	6 764	—	20 255	7 142	7 048	88	6
5	Volunteer Fire -----	29 948	—	5 649	231	1 892	515	3 011	3 890	3 319	22	549
6	City-Administered Systems: Seattle General -----	7 911	—	80 331	21 113	—	21 459	37 759	43 465	37 862	3 732	1 871
7	Tacoma General -----	2 552	2 520	58 955	8 260	—	9 461	41 234	16 761	13 966	1 327	1 468
8	Spokane General -----	1 295	1 282	9 250	2 079	—	2 065	5 106	5 572	4 741	279	552
	<b>WEST VIRGINIA</b>											
9	State-Administered Systems: General, Plus Local -----	30 840	—	212 335	26 482	38 028	18 837	128 988	87 208	81 281	5 119	808
10	State-Administered Systems: School Employees -----	41 078	38 792	197 417	56 127	121 111	—	20 179	171 957	163 372	7 449	1 136
11	Public Safety -----	467	—	7 643	920	2 014	—	4 709	5 882	5 861	21	—
	<b>WISCONSIN</b>											
12	State-Administered Systems: General, Plus Local -----	290 347	217 100	4 677 499	14 910	221 591	542 593	3 898 405	799 689	764 600	27 536	7 553
13	County-Administered Systems: Milwaukee General -----	10 769	8 400	106 034	93	—	19 267	86 674	50 498	48 905	169	1 424
14	City-Administered Systems: Milwaukee General -----	12 762	—	126 908	21 903	—	13 731	91 274	78 666	78 666	—	—
	<b>WYOMING</b>											
15	State-Administered Systems: General, Plus Local -----	31 499	—	237 494	8 215	33 589	41 239	154 451	75 516	62 828	9 293	3 395
16	State-Administered Systems: Fire -----	304	—	14 465	410	—	6 146	7 909	2 767	2 542	73	152

<sup>1</sup>Includes amounts not shown in detail.

**With Cash and Investment Holdings of \$20 Million or More: Fiscal Year 1991-92—Con.**

Cash and investment holdings											Monthly benefit payments							
Total (\$1,000)	Cash and deposits (\$1,000)	Governmental securities			Nongovernmental securities and other investments			Average holdings per member (\$1,000)	Total monthly payment (dollars)	For persons retired on account of age or length of service								
		Federal securities		^Total (\$1,000)	Corporate bonds (\$1,000)	Corporate stocks (\$1,000)	Number of beneficiaries			Average Monthly payments (dollars)								
		Total <sup>1</sup> (\$1,000)	U. S. Treasury (\$1,000)															
12	13	14	15	16	17	18	19	20	21	22	23							
7 711 885	370 264	1 843 056	1 843 056	1 843 056	5 498 565	695 493	1 102 742	45 051	26 186 229	48 806	537	1						
5 209 222 2 947 234 271 721 44 508	275 647 153 937 14 921 3 611	1 238 535 701 235 64 468 23 687	1 238 535 701 235 64 468 23 687	1 238 535 701 235 64 468 23 687	3 695 040 2 092 062 192 332 17 210	467 372 264 617 24 327 2 612	741 044 419 565 38 572 —	91 932 248 502 259 772 1 486	22 913 710 10 178 590 587 312 214 918	23 057 5 691 363 1 581	994 1 789 1 618 118	2 3 4 5						
540 913 246 530 84 027	62 167 51 765 10 351	— 74 551 31 753	— 74 551 31 613	— 74 551 31 613	478 746 120 214 41 923	256 615 — 11 852	162 145 49 301 30 071	68 375 96 603 64 886	3 035 937 1 188 038 406 416	3 552 1 105 561	759 943 646	6 7 8						
1 484 580	7 843	1 408 474	1 408 474	704 237	68 263	35 608	—	48 138	6 665 656	15 854	420	9						
264 064 53 588	34 915 2 537	169 112 —	169 112 —	117 783 —	60 037 51 051	35 518 —	— 114 749	6 428 13 614 302 488 447	20 241 231	614 1 428	10 11							
23 634 666	118 173	4 041 528	4 017 893	3 308 853	19 474 965	7 799 440	11 108 293	81 401	71 626 771	73 023	905	12						
771 377	43 549	92 273	84 507	79 257	635 555	274 787	325 563	71 629	4 192 647	4 980	763	13						
2 164 738	96 096	248 577	248 577	248 577	1 820 065	222 045	148 009	169 624	—	9 226	—	14						
1 640 061	12 670	279 430	279 430	279 430	1 347 961	840 930	392 068	52 067	5 287 790	9 776	541	15						
88 782	3 865	14 581	14 581	14 581	70 336	43 879	20 458	292 046	212 092	194	1 093	16						

## Appendix A.

# Definitions of Selected Terms

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**Active Members.** See Membership.

**Administrative Costs.** Expenses paid out of the retirement fund for salaries and wages and current operation costs of the pension plan administrative staff, as well as for investment costs, are classified as "other" payments.

**Beneficiaries.** See Membership.

**Benefits.** Payments to which participants may be entitled under a pension plan, including pension benefits, death and disability benefits due on termination of employment, and all other benefits directly paid from the retirement fund to recipients during the fiscal year surveyed.

**Cash and Securities.** Cash, deposits, government securities, bonds, stocks, etc., accumulated by a pension fund for the purpose of meeting retirement benefits when they become due. Includes funds administered by private agencies, guaranteed investment accounts, shares held in government common fund accounts, and loans made to employees. Common funds are prorated using available secondary sources into appropriate investment detail (stocks, bonds, Federal securities, etc.). Corporate bonds are posted at par value and corporate stocks at book value where such data are available. Alternative values used include market or fair market value and cost or amortized cost. Federal securities include U.S. Treasury notes; Federal agency obligations include mortgage-backed securities of the Government National Mortgage Association, and bonds issued by the Commodity Credit Corporation, Tennessee Valley Authority, and other agencies. Federal securities may include (where totals alone are supplied) bonds issued by agencies operating under Federal authority but privately administered. Mortgages may include mortgage-backed securities where detail is unknown. Short-term funds such as cash on hand, demand deposits, and time deposits such as certificates of deposits are classified as "cash and deposits," but may include Federal securities or commercial and finance company paper not shown in detail.

**Contributions.** Amounts paid into a pension fund by the parent government or employees pursuant to terms of the fund, State law, actuarial calculations, or other basis for determinations. For multiple-employer pension plans, includes contributions received from other governments and their

employees (where applicable). Government contributions may come from any source including amounts from dedicated taxes, State payments, or general fund transfers. Excludes any amounts received for transmittal to the Federal Social Security System, amounts received from the liquidation of investments, and any other receipts for social insurance programs not part of the pension funds.

**Earnings on Investments.** Interest, dividends, rents, and other earnings on investments. Includes realized gains on sale of investments net of any realized losses. Excludes unrealized gains or losses on investments.

**Inactive Members.** See Membership.

**Membership.** Active members include employees making payments to contributory pension plans, as well as other employees on whose behalf contributions are made by the sponsoring government (noncontributory retirement systems). Inactive members are former employees or others on extended leave who have retained retirement credits. Beneficiaries are retirees who may receive lump-sum benefit payments on retirement or who may elect to receive benefits periodically, depending on the provisions of a pension plan. Retirement beneficiaries receiving monthly or other periodic payments are classified as (1) retired on account of age or service, (2) retired on account of disability, and (3) survivors of deceased former active members. When detail is not available, all retirees receiving benefits periodically are classed as age or service participants.

**Retirement System.** A pension plan in which investments, contributions, and benefits are administered as a separate entity independent of the parent government general fund. Assets are accumulated and benefits paid under a particular set of actuarial assumptions, including employee age, compensation, and service credits. Includes single employer systems, in which one government is the sole sponsor of the pension plan, as well as multiple employer systems, where two or more governments maintain membership on behalf of their employees. These multiple employer systems typically include State plans administered primarily for teachers, policemen, firemen, and other local government employees. Normally only funded pension plans are included, in which contributions are made and assets accumulated to pay benefits to

potential recipients before cash payments to recipients are actually required. Some unfunded ("pay-as-you go") plans may be included where this is a temporary condition, in which no contributions are made from any source before benefits are actually paid to retirees and other beneficiaries. Excludes nongovernment administered pension plans, including those where substantial administrative authority over investment transactions and benefit payments has been delegated or contracted out to insurance companies or other private agencies.

**Withdrawals.** Amounts paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts. Also includes any transfers of investment holdings or reimbursements for benefits paid where another pension fund assumes responsibility for direct benefit payment to retirees.

# Publication Program

## 1992 CENSUS OF GOVERNMENTS

The Bureau of the Census has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to State and local governments—organization, taxable property values, employment, and finances. The results of the 1992 Census of Governments are being issued in both printed and electronic formats. The printed material includes two preliminary reports and five volumes, which are described individually below. The electronic dissemination will encompass a variety of media—tapes, diskettes, CD-ROM, and electronic networks—described in a separate section following the report descriptions.

### PRELIMINARY REPORTS

No. 1. *Government Units* National and State figures on number of governments by type.

No. 2. *Popularly Elected Officials* National and State counts of popularly elected officials by type of government and type of office.

### FINAL REPORTS

#### Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by States on county, municipal, and township governments by population size; on public school systems by size of enrollment, grades provided, and number of schools; and on special district governments by function and amount of outstanding debt. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each State is a major feature of this report.

No. 2. *Popularly Elected Officials* Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are elected directly by the voters in each county area in the Nation. This report includes also a tabular presentation describing elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

#### Volume 2. Taxable Property Values

No. 1. *Assessed Valuations for Local General Property Taxation* Figures for the Nation, States, counties, and cities having a population of 50,000 or more on assessed values (gross and net) of taxable property.

No. 2. *Taxable Real Property Assessment/Sales Price Ratios* Data on assessment levels—including assessment/sales price ratios and dispersion coefficients—that provide important statistical measures relating to real property taxation. Report provides information for selected State and county areas.

#### Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on October 1992 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of October 1992 by government function for the Nation, by States, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

#### Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1992.

No. 2. *Finances of Special Districts* Fiscal year 1992 statistics on finances of special district governments, by States, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1992. Report provides national summaries, population size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1992 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and State. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1992 government finances for Federal, State, and local governments. In addition to financial amounts, report includes derivative calculations of percentage distributions, per capita amounts, and amounts per \$1,000 of personal income. Data are presented for the Nation, for State areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of State and local government employee retirement systems. Data are shown for the Nation, for States, and for individual retirement systems having assets of \$50 million or more.

#### Volume 5. Guide to the 1992 Census of Governments

A compilation of table samples from the 1992 Census of Governments report series.

### ELECTRONIC MEDIA

The census data will be available in the following electronic formats—diskettes or computer tapes; CD-ROM disks; and electronic network. The *diskettes or computer tapes* will be data files generally compatible with previous annual survey and census of government versions. In general, these files contain: State area data by type of government; local government county area totals; and individual government detail. The *CD-ROM disks* will provide information found in the diskettes or computer tapes, plus an electronic version of each report. *Electronic networks*, such as INTERNET and possibly others, will carry the data described as being available on diskettes or computer tapes.

### HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

Telephone or fax orders may be used to reduce processing time if your order is to be charged to VISA, MasterCard, or prepaid Superintendent of Documents Deposit Account. Customers will be able to call the Order Desk in Washington, DC, at 202-783-3238, between 7:30 a.m. and 4:00 p.m., eastern time, Monday through Friday, except holidays.

### HOW TO PURCHASE DATA ON ELECTRONIC MEDIA

The Data User Services Division of the Bureau of the Census will market all electronic media described above. The telephone and fax numbers for ordering are: telephone, 301-763-4100; fax, 301-763-5198. To expedite processing, you can charge your order to VISA, MasterCard, or a prepaid Bureau of the Census account. You will also be able to order this service by mail from the Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300.